



HB0103

Property tax-assessment ratio for residential property.

Sponsored By: Representative(s) Allred, Banks, Brown, Byron, Stith and Yin and Senator(s) Dockstader

AN ACT relating to ad valorem taxation; specifying the property tax assessment ratio for the residential property for owner occupied primary residences class; providing an appropriation; and providing for a delayed and contingent effective date.

2/1/2024 Bill Number Assigned
2/7/2024 H Received for Introduction
2/13/2024 H Introduced and Referred to H03 - Revenue 60-1-1-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Allred, Andrew, Banks, Bear, Berger, Brown, Burkhardt, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Harshman, Heiner, Henderson, Hornok, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Provenza, Rodriguez-Williams, Sherwood, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Strock, Styvar, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

Nays: Representative Jennings

Excused: Representative Angelos

Ayes 60 Nays 1 Excused 1 Absent 0 Conflicts 0

2/20/2024 H03 - Revenue:Recommend Amend and Do Pass 9-0-0-0-0

ROLL CALL

Ayes: Representative(s) Bear, Byron, Harshman, Locke, Northrup, Oakley, Storer, Strock, Zwonitzer

Ayes 9 Nays 0 Excused 0 Absent 0 Conflicts 0

2/20/2024 H Placed on General File
2/20/2024 H COW:Rerefer to H02 - Appropriations
2/22/2024 H02 - Appropriations:Recommend Amend and Do Pass 7-0-0-0-0

ROLL CALL

Ayes: Representative(s) Henderson, Larsen, Nicholas, Sherwood, Stith, Walters, Zwonitzer

Ayes 7 Nays 0 Excused 0 Absent 0 Conflicts 0

2/22/2024 H Placed on General File

HB0103HS001/ADOPTED

(CORRECTED CORRECTED COPY)

Page 1-line 2 After "residential property" insert "for owner occupied primary residences".

Page 1-line 3 After "class;" insert "providing an appropriation;".

Page 2-line 8 After "Residential property" insert "for owner occupied primary residences".

Page 3-line 1 After "Residential property" insert "for owner occupied primary residences".

Page 3-after line 5 Insert:

"Section 2.

(a) There is appropriated eighty-seven million one hundred thousand dollars (\$87,100,000.00) to the department of revenue from the general fund to be distributed as follows:

(i) An amount equal to the reduction in revenue attributable to the property tax assessment rate decrease under this act for the mills levied under W.S. 21-13-102(a), 21-13-201(a) and 21-13-303(a) to the public school foundation program account for the purpose of reimbursing the account;

(ii) After accounting for the distribution under paragraph (i) of this subsection, the balance of the appropriation is appropriated for the purposes of reimbursing local governments for the reduction in revenue attributable to the property tax assessment rate decrease under this act. Reimbursements under this paragraph shall not include amounts reimbursed under paragraph (i) of this subsection. If the appropriation under this subsection is not sufficient to account for the total reduction in revenue, a pro rata amount shall be distributed by the department of revenue to local governments.

(b) The appropriation under this section shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026. The department of revenue shall calculate the reduction in revenue attributable to the property tax assessment rate decrease under this act for tax year 2025 to determine the reimbursement amounts. This appropriation shall be for the period beginning on the effective date of this this act and ending June 30, 2026. It is the intent of the legislature that this appropriation not be included in any standard budget for the 2027-2028 fiscal biennium."

Page 3-line 7 Delete "**Section 2.**" and insert "**Section 3.**".
HARSHMAN, CHAIRMAN

HB0103HS002/FAILED

Page 1-line 3 Delete the first House standing committee amendment (HB0103HS0001/ACC) to this line.

Page 3-after line 5 Delete the first House standing committee amendment (HB0103HS0001/ACC) to this line.

Page 3-line 7 Delete the first House standing committee amendment (HB0103HS0001/ACC) to this line. NICHOLAS, CHAIRMAN

2/23/2024 H COW:Passed

HB0103H2001/FAILED

Page 2-line 8 Delete "eight and".

Page 2-line 9 Delete "three-tenths percent (8.3%)" and insert "eight and nine-tenths percent (8.9%)".

Page 3-line 1 Delete "eight and".

Page 3-line 2 Delete "three-tenths percent (8.3%)" and insert "eight and nine-tenths percent (8.9%)". ZWONITZER, DN

HB0103H2002/FAILED

Page 1-line 3 After "class;" insert "providing a sunset date;".

Page 3-after line 5 In the first House standing committee amendment (HB0103HS001/ACC) to this line, after "biennium" insert and renumber as necessary:

"**Section 3.** This act is repealed effective July 1, 2027.".

Page 3-line 7 Delete the first House standing committee amendment (HB0103HS001/ACC) to this line and insert "**Section 4.**".
YIN

HB0103H2003/WITHDRAWN

HB0103H2004/ADOPTED

Page 1-line 3 After "for a" insert "delayed and".

Page 3-after line 5 In the House standing committee amendment (HB0103HS001/ACC) to these lines, in subsection (b) created by that amendment, after "by law on" delete "June 30, 2026" and insert "June 30, 2028"; delete "2025" and insert "2026"; after "ending" delete "June 30, 2026" and insert "June 30, 2028"; delete "2027-2028" and insert "2029-2030".

Page 3-line 7 Delete "January 1, 2025" and insert "January 1, 2026".
OAKLEY

2/26/2024 H 2nd Reading:Passed
2/27/2024 H 3rd Reading:Passed 55-7-0-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Brown, Burkhardt, Jr, Byron, Chadwick, Clouston, Conrad, Crago, Davis, Haroldson, Harshman, Heiner, Henderson, Hornok, Jennings, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Rodriguez-Williams, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Strock, Styvar, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie

Nays: Representative(s) Chestek, Eklund, Provenza, Sherwood, Yin, Zwonitzer, Dan, Zwonitzer, Dave

Ayes 55 **Nays** 7 **Excused** 0 **Absent** 0 **Conflicts** 0

2/28/2024 S Received for Introduction
2/28/2024 S Introduced and Referred to S03 - Revenue
3/5/2024 S No report prior to CoW Cutoff
3/5/2024 S:Died in Committee Returned Bill Pursuant to SR 5-4