



**SJ0003**

**Property tax residential property class.**

Sponsored By: Senator(s) Dockstader and Representative(s) Allred and Byron

A JOINT RESOLUTION to amend the Wyoming Constitution by providing for the assessment of residential real property as a separate property class for the purpose of taxation.

1/11/2023 Bill Number Assigned  
1/11/2023 S Received for Introduction  
1/11/2023 S Introduced and Referred to S03 - Revenue  
1/19/2023 S03 - Revenue:Recommend Do Pass 5-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Biteman, French, Ide, Mckeown, Pappas  
**Ayes 5 Nays 0 Excused 0 Absent 0 Conflicts 0**

1/19/2023 S Placed on General File

**SJ0003SW001/FAILED**

Page 2-line 10 After "section." insert "For any property tax year where a property tax exemption is granted under this section, the legislature shall reimburse each local governmental entity that receives property tax revenue for the amount of property tax revenue that is lost as a result of the property tax exemption under this section. The legislature shall decrease the maximum dollar amount of the reimbursement on a pro rata basis if funds are not available to provide reimbursement as provided in this section.".

Page 2-line 19 After "poor." insert "If the exemption is granted, the legislature must reimburse local governments for any revenue lost as a result of the exemption.". DOCKSTADER

1/24/2023 S COW:Passed  
1/25/2023 S 2nd Reading:Passed  
1/26/2023 S 3rd Reading:Passed 21-10-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Baldwin, Barlow, Biteman, Bouchard, Brennan, Case, Cooper, Dockstader, Ellis, Gierau, Jones, Kinskey, Kolb, Landen, Nethercott, Pappas, President Driskill, Salazar, Schuler, Scott, Steinmetz

**Nays:** Senator(s) Anderson, Boner, French, Furphy, Hicks, Hutchings, Ide, Laursen, Mckeown, Rothfuss

**Ayes 21 Nays 10 Excused 0 Absent 0 Conflicts 0**

1/30/2023 H Received for Introduction  
2/6/2023 H Introduced and Referred to H03 - Revenue  
2/14/2023 H03 - Revenue:Recommend Amend and Do Pass 5-4-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Byron, Harshman, Northrup, Oakley, Strock

**Nays:** Representative(s) Bear, Locke, Storer, Zwonitzer

**Ayes 5 Nays 4 Excused 0 Absent 0 Conflicts 0**

2/14/2023 H Placed on General File

**SJ0003HS001/ADOPTED**

Page 2-line 10 After "section." insert "For purposes of this section, "elderly" means a person who is at least seventy-five (75) years of age and who has been a resident of Wyoming for at least forty (40) years.". HARSHMAN, CHAIRMAN

**SJ0003HW001/FAILED**

Page 2-line 10 Delete the House standing committee amendment (SJ0003HS001/A) to this line; after "section." insert "For purposes of this section, "elderly" means a person who is at least sixty-five (65) years of age and who has been a resident of Wyoming for at least twenty (20) years.". DAVIS

2/22/2023 H COW:Passed

**SJ0003H2001/FAILED**

Page 1-line 3 Delete "and" and insert "or".

Page 2-line 2 Delete "**and**" and insert "**or**".

Page 2-line 6 Delete "and" and insert "or".

Page 2-line 18 Delete "and" and insert "or". LOCKE

**SJ0003H2002/FAILED**

Delete the House standing committee amendment (SJ0003HS001/A) entirely and further amend as follows:

Page 2-line 10 After "section." insert "For purposes of this section, "elderly" means a person who is eligible for social security benefits and who has been a resident of Wyoming for at least thirty (30) years.". HAROLDSON

2/23/2023 H 2nd Reading:Passed

2/24/2023 H 3rd Reading:Laid Back

2/27/2023 H 3rd Reading:Laid Back

**SJ0003H3001/ADOPTED**

**(CORRECTED COPY)**

Page 2-line 10 In the House standing committee amendment (SJ0003HS001/A) to this line, after "(40) years" insert "and "infirm" means a person who is currently receiving social security disability benefits, veterans administration disability compensation or railroad disability benefits and who has been a Wyoming resident for at least ten (10) years". CLOUSTON

**SJ0003H3002/ADOPTED**

Delete the House standing committee amendment (SJ0003HS001/A) and the Clouston third reading amendment (SJ0003H3001/A) entirely and further amend as follows:

Page 1-above line 1 In the catch title delete "exemption for the elderly and infirm" and insert "residential property class".

Page 1-lines 2 and 3 Delete entirely and insert "providing for the assessment of residential real property as a separate property class for the purpose of taxation."

Page 1-line 10 Delete "by creating a new Section 21" and insert ", Section 11".

Page 2-lines 1 through 19 Delete entirely and insert:

**"Article 15, Section 11. Uniformity of assessment required.**

(a) All property, except as in this constitution otherwise provided, shall be uniformly valued at its full value as defined by the legislature, in ~~three (3)~~ four (4) classes as follows:

(i) Gross production of minerals and mine products in lieu of taxes on the land where produced;

(ii) Property used for industrial purposes as defined by the legislature; ~~and~~

(iii) Residential real property; and

(iv) All other property, real and personal.

(b) The legislature shall prescribe the percentage of value which shall be assessed within each designated class. All taxable property shall be valued at its full value as defined by the legislature except agricultural and grazing lands which shall be valued according to the capability of the land to produce agricultural products under normal conditions. The percentage of value prescribed for industrial property shall not be more than forty percent (40%) higher nor more than four (4) percentage points more than the percentage prescribed for residential real property or more than forty percent (40%) higher nor more than four (4) percentage points more than the percentage prescribed for all other property other than minerals.

(c) Except as provided in this subsection the legislature shall not create new classes or subclasses or authorize any property to be assessed at a rate other than the rates set for authorized classes. The legislature may create a subclass of residential real property for owner occupied primary residences.

(d) All taxation shall be equal and uniform within each class and subclass of property. The legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal.

**Section 2.** That the Secretary of State shall endorse the following statement on the proposed amendment:

The adoption of this amendment would separate residential real property into its own class of property for purposes of property tax assessments. The amendment would authorize the legislature to create a subclass of owner occupied primary residences.". STORER, ALLRED, LARSEN, L, OAKLEY

**ROLL CALL**

**Ayes 52      Nays 10      Excused 0      Absent 0      Conflicts 0**

**SJ0003H3003/WITHDRAWN**

2/28/2023 H 3rd Reading:Passed 53-9-0-0-0

**ROLL CALL**

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

**Nays:** Representative(s) Allemand, Davis, Hornok, Ottman, Pendergraft, Slagle, Smith, Styvar, Winter

**Ayes** 53    **Nays** 9    **Excused** 0    **Absent** 0    **Conflicts** 0

2/28/2023 S Received for Concurrence

3/2/2023 S Concur:Passed 22-8-1-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Cooper, Dockstader, French, Gierau, Ide, Jones, Kinskey, Landen, Mckeown, Nethercott, Pappas, Rothfuss, Salazar, Schuler, Scott

**Nays:** Senator(s) Case, Ellis, Furphy, Hicks, Hutchings, Kolb, Laursen, Steinmetz

**Excused:** Senator President Driskill

**Ayes** 22    **Nays** 8    **Excused** 1    **Absent** 0    **Conflicts** 0

3/2/2023 Assigned Number SEJR No. 0003

3/2/2023 S President Signed SEJR No. 0003

3/2/2023 H Speaker Signed SEJR No. 0003

3/3/2023 Governor Signed SEJR No. 0003