

- 1 Page 1-line 2 Delete "providing a penalty for false".
- 2
- 3 Page 1-line 3 Delete "claims;".
- 4
- 5 Page 1-line 3 After "date;" insert "providing an
- 6 appropriation;".
- 7
- 8 Page 1-line 9 Delete "is" and insert "and 39-13-102(k) are".
- 9
- 10 Page 2-lines 5 through 23 Delete entirely and insert:

11
 12 "(A) For a single family residence, the amount of the
 13 exemption shall be twenty-five percent (25%) of the fair market
 14 value of the single family residence, not to exceed a total
 15 exemption of three million dollars (\$3,000,000.00) of the fair
 16 market value of the property;

17
 18 (B) As used in this paragraph, "single family residence" means
 19 a structure intended for human habitation including a house,
 20 modular home, mobile home, townhouse or condominium that is a
 21 privately owned single family dwelling unit;".

22
 23 Pages 3 and 4 Delete entirely.

24
 25 Page 5-lines 2 through 17 Delete entirely.

26
 27 Page 5-line 19 Delete "(E)" and insert "(C)".

28
 29 Page 5-line 20 Delete "2026" and insert "2025".

30
 31 Page 5-line 21 Delete "2026" and insert "2025".

32
 33 Page 5-after line 21 Insert:

34
 35 **"39-13-102. Administration; confidentiality.**

36
 37 (k) On or before September 1, county assessors shall certify
 38 the exemptions granted pursuant to W.S. 39-11-105(a)(xxiv) and
 39 (xlili) to the department. On or before October 1 the state
 40 treasurer out of funds appropriated for that purpose shall
 41 reimburse each county treasurer for the amount of taxes which would
 42 have been collected if the property was not exempt. The county
 43 treasurer shall distribute the revenue to each governmental entity
 44 in the actual amount of taxes lost due to the exemption."

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Page 6-after line 2 Insert:

"Section 3. There is appropriated one hundred twenty-five million dollars (\$125,000,000.00) from the general fund to the department of revenue for the purposes of reimbursing local governments including school districts for losses in revenue resulting from the homeowner tax exemption as provided in this act. If the amount appropriated under this section is insufficient to fully reimburse all local governments for losses in revenue resulting from the homeowner tax exemption, the department shall determine appropriate amounts to provide to each local government on a proportional basis. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2025. This appropriation 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, 2025. It is the intent of the legislature that this appropriation not be included in the department's standard budget for the immediately succeeding fiscal biennium."

Page 6-line 4 Delete "**Section 3.**" and insert "**Section 4.**".
HARSHMAN, CHAIRMAN