

SF0054S2001

1 Page 1-line 2 Delete "for primary residences".  
2  
3 Page 1-line 3 After "claims;" insert "providing a sunset  
4 date;".  
5  
6 Page 2-line 1 Delete "property used as a primary".  
7  
8 Page 2-line 2 Delete "residence" and insert "residential  
9 real property".  
10  
11 Page 2-line 5 Delete "used as a".  
12  
13 Page 2-line 6 Delete "primary residence".  
14  
15 Page 2-line 9 Delete "two hundred thousand dollars".  
16  
17 Page 2-line 10 Delete "(\$200,000.00)" and insert "three  
18 hundred thousand dollars (\$300,000.00)".  
19  
20 Page 2-line 16 After "family." insert "Effective beginning  
21 tax year 2025 and thereafter:  
22  
23 "(I) The exemption under this paragraph shall  
24 only apply to residential real property used as a primary  
25 residence; and  
26  
27 (II)".  
28  
29 Page 4-lines 15 through 22 Delete entirely and insert:  
30  
31 "(III) "Residential real property" means a  
32 structure intended for human habitation including a house, modular  
33 home, mobile home or condominium that is a privately owned single  
34 family dwelling unit, the associated improved land and other  
35 structures associated with the residential structure including  
36 garages, sheds and other outbuildings.".  
37  
38 Page 4-after line 22 Insert:  
39  
40 "(D) This paragraph is repealed on July 1, 2026  
41 and the exemption under this paragraph shall not apply for tax  
42 year 2026 and thereafter.  
43

1           **Section 2.** The exemption provided by this act shall first  
2 apply to the tax year beginning January 1, 2024."

3

4 Page 5-line 1           Delete entirely and insert:

5

6           **"Section 3.** This act is effective immediately upon  
7 completion of all acts necessary for a bill to become law as  
8 provided by Article 4, Section 8 of the Wyoming Constitution."

9 BITEMAN