

SENATE FILE NO. SF0089

Veterans ad valorem exemption-amount.

Sponsored by: Senator(s) Cooper, Anderson, Barlow, Boner,  
Driskill and Gierau and Representative(s)  
Andrew, Conrad and Northrup

A BILL

for

1 AN ACT relating to taxation and revenue; increasing the  
2 amount of exemption for veterans for ad valorem taxation;  
3 requiring rulemaking; specifying applicability; providing  
4 an appropriation; and providing for effective dates.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8 **Section 1.** W.S. 39-13-105(b) is amended to read:

9

10 **39-13-105. Exemptions.**

11

12 (b) The exemption for veterans is limited to an  
13 annual exemption of ~~three thousand dollars (\$3,000.00)~~ six  
14 thousand dollars (\$6,000.00) of assessed value.

15

1           **Section 2.**

2

3           (a) Subject to subsection (b) of this section, there  
4 is appropriated eight million two hundred thousand dollars  
5 (\$8,200,000.00) from the general fund to the state  
6 treasurer to be expended only for purposes of providing  
7 reimbursements to counties for the veterans' tax exemption  
8 as provided by W.S. 39-13-102(k). This appropriation shall  
9 not be transferred or expended for any other purpose and  
10 any unobligated, unexpended funds remaining from this  
11 appropriation shall revert as provided by law on June 30,  
12 2027.

13

14           (b) The appropriation in subsection (a) of this  
15 section shall be reduced by one dollar (\$1.00) for every  
16 one dollar (\$1.00) appropriated to the state treasurer  
17 during the 2024 budget session in excess of eleven million  
18 five hundred forty-five thousand eight hundred thirty-nine  
19 dollars (\$11,545,839.00) for purposes of providing  
20 reimbursements to counties under W.S. 39-13-102(k).

21

22           (c) It is the intent of the legislature that the  
23 appropriation in subsection (a) of this section be included

1 in the state treasurer's standard budget for the  
2 immediately succeeding fiscal biennium.

3

4 **Section 3.** This act shall apply to ad valorem tax  
5 assessed on and after January 1, 2025.

6

7 **Section 4.** The department of revenue shall promulgate  
8 all rules necessary to implement the provisions of this  
9 act.

10

11 **Section 5.**

12

13 (a) Except as provided in subsection (b) of this  
14 section, this act is effective June 1, 2025.

15

16 (b) Sections 4 and 5 of this act are effective  
17 immediately upon completion of all acts necessary for a  
18 bill to become law as provided by Article 4, Section 8 of  
19 the Wyoming Constitution.

20

21 (END)