



HB0169

Homeowner tax exemption-2025 and 2026.

Sponsored By: Representative(s) Locke, Bear, Brown, G, Campbell, K, Heiner, Hoeft, Johnson, Knapp, Lien, Lucas, McCann, Neiman, Pendergraft, Riggins, Smith, S, Webber and Wharff and Senator(s) Laursen, D, McKeown, Pearson and Smith, D

AN ACT relating to taxation; establishing a homeowner property tax exemption; specifying applicability; providing a sunset date; providing legislative findings; providing appropriations; and providing for an effective date.

1/13/2025 Bill Number Assigned
1/14/2025 H Received for Introduction
1/14/2025 H Introduced and Referred to H03 - Revenue
1/20/2025 H03 - Revenue:Recommend Amend and Do Pass 8-1-0-0-0

ROLL CALL

Ayes: Representative(s) Brown, Campbell, Lien, Locke, Lucas, Riggins, Styvar, Wharff

Nays: Representative Storer

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

1/20/2025 :Rerefer to H02 - Appropriations
1/20/2025 H02 - Appropriations:Recommend Amend and Do Pass 6-1-0-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Angelos, Bear, Haroldson, Pendergraft, Smith

Nays: Representative Sherwood

Ayes 6 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 0

1/20/2025 H Placed on General File

HB0169HS001/ADOPTED

Page 2-line 5 After "paragraph." insert "No person shall receive an exemption under this paragraph if the person receives an exemption under W.S. 39-11-105(a)(xlv) for the same tax year.". LOCKE, CHAIRMAN

HB0169HW001/FAILED

Page 2-line 10 After "property" insert ";" and delete balance of line.

Page 2-lines 11 through 13 Delete entirely. STORER, BYRON, LARSEN, L

1/21/2025 H COW:Passed

HB0169H2001/FAILED

Page 2-line 19 After "unit" insert "and, effective beginning in tax year 2026, that is occupied for not less than six (6) months of the applicable tax year". YIN

HB0169H2002/FAILED

Page 3-line 10 Delete "in an amount".

Page 3-lines 11 through 23 Delete entirely.

Page 4-lines 1 through 11 Delete entirely and insert "and this subparagraph. The department shall distribute one-half (1/2) of the amounts available under this subparagraph for tax year 2025 and the remainder for tax year 2026. Amounts distributed in each year shall first be distributed to reimburse each county with an assessed value for the prior tax year corresponding to the most recently completed calendar year of less than three hundred thousand dollars (\$300,000.00) per mill for the reduction in tax revenues due to the exemption under this paragraph. Any remaining funds available in each tax year shall be distributed proportionately to each county based on the reduction in tax revenues due to the exemption under this paragraph in each county and the amount available to distribute for that year;".

Page 6-line 3 After "general fund" insert "and one hundred million dollars (\$100,000,000.00) from the legislative stabilization reserve account".

Page 6-line 6 Delete "This".

Page 6-line 7 Delete "appropriation" and insert "These appropriations".

Page 6-line 8 Delete "This".

Page 6-line 9 Delete "appropriation" and insert "These appropriations".

Page 6-line 11 Delete "this appropriation" and insert "these appropriations".

Page 6-line 13 Delete "this appropriation" and insert "these appropriations". WILLIAMS

HB0169H2003/FAILED

Page 2-line 11 Delete "one million dollars".

Page 2-line 12 Delete "(\$1,000,000.00)" and insert "four hundred fifty thousand dollars (\$450,000.00)". WYLIE

HB0169H2004/FAILED

Delete the Williams second reading amendment (HB0169H2002/A) entirely and further amend as follows:

Page 1-line 2 After "exemption;" insert "providing a sales and use tax to provide funding to local governments due to the decrease in revenue from the property tax exemption;"; delete "providing;".

Page 1-line 3 Delete "a sunset date;"; delete "providing".

Page 1-line 4 Delete "appropriations;".

Page 1-line 9 Delete "and" and insert ","; after "39-13-102(k)" insert ", 39-15-104 by creating a new subsection (j),

39-15-111(b)(intro) and by creating a new subsection (r), 39-16-104 by creating a new subsection (g) and 39-16-111(b)(intro)".

Page 2-lines 21 through 23 Delete entirely and renumber as necessary.

Page 3 Delete entirely.

Page 4-lines 1 through 14 Delete entirely.

Page 5-after line 4 Insert:

"39-15-104. Taxation rate.

(j) In addition to the sales tax under subsections (a) and (b) of this section, and subject to the provisions of W.S. 39-15-111(r)(ii), beginning July 1, 2025 there is imposed an additional sales tax as provided in this subsection. The additional sales tax imposed under this subsection shall not apply to sales to industrial facilities as defined by W.S. 35-12-102(a)(vii) that are subject to permitting by the industrial siting council under W.S. 35-12-101 through 35-12-119 during the period of permitting and construction of the industrial facility. The revenue from the tax under this subsection shall be distributed as provided in W.S. 39-15-111(r). The rate of the sales tax under this subsection shall be determined as follows:

(i) Except as provided in paragraph (ii) or (iii) of this subsection, the rate of the additional tax shall be seventy-five hundredths percent (0.75%), which shall be administered as if the sales tax rate under subsections (a) and (b) of this section was increased from four percent (4%) to four and seventy-five hundredths percent (4.75%);

(ii) The additional rate specified under paragraph (i) of this subsection may be reduced in intervals of one quarter of one percent (0.25%) if the governor certifies to the department that the amount of the tax together with funds in the property tax reduction and replacement account are sufficient to provide all payments under W.S. 39-15-111(r)(i);

(iii) The additional rate specified under paragraph (i) of this subsection shall be reduced by the department to zero percent (0%) effective on July 1 if for any reason the exemption under W.S. 39-11-105(a)(xlvi) is unavailable for that tax year.

39-15-111. Distribution.

(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Except as otherwise provided in ~~subsection-subsections~~ (p) and (r) of this section, for all revenue collected by the department under W.S. 39-15-104 the department shall:

(r) An amount equal to the tax revenue collected that is attributable to the tax under W.S. 39-15-104(j) and 39-16-104(g) shall be transferred to the property tax reduction and replacement account, which is hereby created. All funds within the account shall be invested by the state treasurer as provided by law and all investment earnings from the account shall be credited to the account. An amount in the account equal to the tax revenue collected that is

attributable to the tax under W.S. 39-15-104(j) and 39-16-104(g) from July 1 of each year through June 30 of the following year shall be distributed as follows:

(i) An amount determined under this paragraph to each county, to be distributed by county treasurers in the same manner property taxes are distributed as provided in W.S. 39-13-111(a)(i). On or before September 1, county treasurers shall certify to the department the exemptions granted under W.S. 39-11-105(a)(xlvi). The amount calculated for each county shall be determined and distributed not later than June 30 of each year based on the amount of revenue that the county and each governmental entity within the county lost in the immediately preceding tax year as a result of the property tax exemption under W.S. 39-11-105(a)(xlvi). If the amount available to distribute under this subsection is insufficient to fully reimburse each county and governmental entity in the county as provided in this paragraph, the amount provided to each county shall be proportionally reduced based on the amount of revenue available. Beginning January 1, 2026, the amount calculated for a county under this paragraph shall not include any amount for mills that are assessed for the repayment of bonds;

(ii) Any amount remaining after the distributions in paragraph (i) of this subsection shall remain in the property tax reduction and replacement account. The legislature shall annually review the amounts in the account and shall consider using any funds in the account for direct distributions to local governments.

39-16-104. Taxation rate.

(g) In addition to the use tax under subsections (a) and (b) of this section, and subject to the provisions of W.S. 39-15-111(r), beginning July 1, 2025 there is imposed an additional use tax as provided in this subsection. The additional use tax imposed under this subsection shall not apply to purchases by industrial facilities as defined by W.S. 35-12-102(a)(vii) that are subject to permitting by the industrial siting council under W.S. 35-12-101 through 35-12-119 during the period of permitting and construction of the industrial facility. The revenue from the tax under this subsection shall be distributed as provided in W.S. 39-15-111(r). The rate of the use tax under this subsection shall be determined as follows:

(i) Except as provided in paragraph (ii) or (iii) of this subsection, the rate of the additional tax shall be seventy-five hundredths percent (0.75%), which shall be administered as if the use tax rate under subsections (a) and (b) of this section was increased from four percent (4%) to four and seventy-five hundredths percent (4.75%);

(ii) The additional rate specified under paragraph (i) of this subsection may be reduced in intervals of one quarter of one percent (0.25%) if the governor certifies to the department that the amount of the tax together with funds in the property tax reduction and replacement account are sufficient to provide all payments under W.S. 39-15-111(r)(i);

(iii) The additional rate specified under paragraph (i) of this subsection shall be reduced by the department to zero percent (0%) effective on July 1 if for any reason the exemption under W.S. 39-11-105(a)(xlvi) is unavailable for that tax year.

39-16-111. Distribution.

(b) Revenues earned under this article during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Except as provided in W.S. 39-15-111(r) for revenue attributable to the tax under W.S. 39-16-104(g), revenue collected by the department from the taxes imposed by this article shall be transferred to the state treasurer who shall, as specified by the department:".

Page 5-line 11 Delete ":".

Page 5-lines 13 through 15 Delete entirely.

Page 5-line 17 Delete "(ii) Nothing" and insert "nothing".

Page 6-lines 1 through 15 Delete entirely.

Page 6-line 17 Delete "**Section 5.**" and insert "**Section 4.**". HARSHMAN

1/22/2025 H 2nd Reading:Passed

HB0169H3001/FAILED

Page 2-line 19 After "unit" insert "and, effective beginning in tax year 2026, that is occupied for not less than the time specified for occupancy of a primary residence as provided in W.S. 39-11-105(a)(xliv)(C)(II) in the applicable tax year". YIN

ROLL CALL

Ayes: Representative(s) Angelos, Brown, L, Byron, Campbell, E, Chestek, Clouston, Connolly, Davis, Erickson, Filer, Geringer, Harshman, Jarvis, Larsen, Larson, Lawley, Lien, Nicholas, Posey, Provenza, Sherwood, Storer, Strock, Thayer, Washut, Wasserburger, Wharff, Williams, Wylie, Yin

Nays: Representative(s) Allemand, Andrew, Banks, Bear, Brady, Bratten, Brown, G, Campbell, K, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Kelly, Knapp, Locke, Lucas, Mccann, Neiman, Ottman, Pendergraft, Rodriguez-Williams, Schmid, Singh, Smith, Styvar, Tarver, Webb, Webber, Winter

Excused: Representative(s) Eklund, Riggins

Ayes 30 **Nays** 30 **Excused** 2 **Absent** 0 **Conflicts** 0

HB0169H3003/FAILED

Page 1-line 2 After "exemption;" insert "providing a sales and use tax to provide funding to local governments due to the decrease in revenue from the property tax exemption;"; delete "providing;".

Page 1-line 3 Delete "a sunset date;"; delete "providing".

Page 1-line 4 Delete "appropriations;".

Page 1-line 9 Delete "and" and insert ","; after "39-13-102(k)" insert ", 39-15-104 by creating a new subsection (j), 39-15-111(b)(intro) and by creating a new subsection (r), 39-16-104 by creating a new subsection (g) and 39-16-111(b)(intro)".

Page 2-lines 21 through 23 Delete entirely and renumber as necessary.

Page 3

Delete entirely.

Page 4-lines 1 through 14

Delete entirely.

Page 5-after line 4

Insert:

"39-15-104. Taxation rate.

(j) In addition to the sales tax under subsections (a) and (b) of this section, and subject to the provisions of W.S. 39-15-111(r)(ii), beginning July 1, 2025 there is imposed an additional sales tax as provided in this subsection. The additional sales tax imposed under this subsection shall not apply to sales to industrial facilities as defined by W.S. 35-12-102(a)(vii) that are subject to permitting by the industrial siting council under W.S. 35-12-101 through 35-12-119 during the period of permitting and construction of the industrial facility. The revenue from the tax under this subsection shall be distributed as provided in W.S. 39-15-111(r). The rate of the sales tax under this subsection shall be determined as follows:

(i) Except as provided in paragraph (ii) or (iii) of this subsection, the rate of the additional tax shall be seventy-five hundredths percent (0.75%), which shall be administered as if the sales tax rate under subsections (a) and (b) of this section was increased from four percent (4%) to four and seventy-five hundredths percent (4.75%);

(ii) The additional rate specified under paragraph (i) of this subsection may be reduced in intervals of one quarter of one percent (0.25%) if the governor certifies to the department that the amount of the tax together with funds in the property tax reduction and replacement account are sufficient to provide all payments under W.S. 39-15-111(r)(i);

(iii) The additional rate specified under paragraph (i) of this subsection shall be reduced by the department to zero percent (0%) effective on July 1 if for any reason the exemption under W.S. 39-11-105(a)(xlvi) is unavailable for that tax year.

39-15-111. Distribution.

(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Except as otherwise provided in ~~subsection~~ subsections (p) and (r) of this section, for all revenue collected by the department under W.S. 39-15-104 the department shall:

(r) An amount equal to the tax revenue collected that is attributable to the tax under W.S. 39-15-104(j) and 39-16-104(g) shall be transferred to the property tax reduction and replacement account, which is hereby created. All funds within the account shall be invested by the state treasurer as provided by law and all investment earnings from the account shall be credited to the account. An amount in the account equal to the tax revenue collected that is attributable to the tax under W.S. 39-15-104(j) and 39-16-104(g) from July 1 of each year through June 30 of the following year shall be distributed as follows:

(i) An amount determined under this paragraph to each county, to be distributed by county treasurers in the same manner property taxes are distributed as provided in W.S. 39-13-111(a)(i). On or before September 1, county treasurers shall certify to the department the exemptions granted under W.S.

39-11-105(a)(xlvi). The amount calculated for each county shall be determined and distributed not later than June 30 of each year based on the amount of revenue that the county and each governmental entity within the county lost in the immediately preceding tax year as a result of the property tax exemption under W.S. 39-11-105(a)(xlvi). If the amount available to distribute under this subsection is insufficient to fully reimburse each county and governmental entity in the county as provided in this paragraph, the amount provided to each county shall be proportionally reduced based on the amount of revenue available. Beginning January 1, 2026, the amount calculated for a county under this paragraph shall not include any amount for mills that are assessed for the repayment of bonds;

(ii) Any amount remaining after the distributions in paragraph (i) of this subsection shall remain in the property tax reduction and replacement account. The legislature shall annually review the amounts in the account and shall consider using any funds in the account for direct distributions to local governments.

39-16-104. Taxation rate.

(g) In addition to the use tax under subsections (a) and (b) of this section, and subject to the provisions of W.S. 39-15-111(r), beginning July 1, 2025 there is imposed an additional use tax as provided in this subsection. The additional use tax imposed under this subsection shall not apply to purchases by industrial facilities as defined by W.S. 35-12-102(a)(vii) that are subject to permitting by the industrial siting council under W.S. 35-12-101 through 35-12-119 during the period of permitting and construction of the industrial facility. The revenue from the tax under this subsection shall be distributed as provided in W.S. 39-15-111(r). The rate of the use tax under this subsection shall be determined as follows:

(i) Except as provided in paragraph (ii) or (iii) of this subsection, the rate of the additional tax shall be seventy-five hundredths percent (0.75%), which shall be administered as if the use tax rate under subsections (a) and (b) of this section was increased from four percent (4%) to four and seventy-five hundredths percent (4.75%);

(ii) The additional rate specified under paragraph (i) of this subsection may be reduced in intervals of one quarter of one percent (0.25%) if the governor certifies to the department that the amount of the tax together with funds in the property tax reduction and replacement account are sufficient to provide all payments under W.S. 39-15-111(r)(i);

(iii) The additional rate specified under paragraph (i) of this subsection shall be reduced by the department to zero percent (0%) effective on July 1 if for any reason the exemption under W.S. 39-11-105(a)(xlvi) is unavailable for that tax year.

39-16-111. Distribution.

(b) Revenues earned under this article during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes. Except as provided in W.S. 39-15-111(r) for revenue attributable to the tax under W.S. 39-16-104(g), revenue collected by the department from the taxes imposed by this article shall be transferred to the state treasurer who shall, as specified by the department:".

Page 5-line 11 Delete ":".

Page 5-lines 13 through 15 Delete entirely.

Page 5-line 17 Delete "(ii) Nothing" and insert "nothing".

Page 6-lines 1 through 15 Delete entirely.

Page 6-line 17 Delete "**Section 5.**" and insert "**Section 4.**". HARSHMAN

HB0169H3004/FAILED

Page 2-line 11 Delete "one million dollars".

Page 2-line 12 Delete "(\$1,000,000.00)" and insert "six hundred thousand dollars (\$600,000.00)". WYLIE

HB0169H3005/FAILED

Delete the Harshman third reading amendment (HB0169H3003/A) entirely and further amend as follows:

Page 3-line 11 Delete "fifty"

Page 3-line 12 Delete "percent (50%) of".

Page 4-line 1 Delete "fifty percent (50%) of".

Page 4-line 6 Delete "one hundred million".

Page 4-line 7 Delete "dollars (\$100,000,000.00)" and insert "two hundred seventy million dollars (\$270,000,000.00)". LARSON, JT

ROLL CALL

Ayes: Representative(s) Banks, Brown, L, Byron, Campbell, E, Chestek, Clouston, Connolly, Davis, Erickson, Geringer, Harshman, Jarvis, Larsen, Larson, Lawley, Nicholas, Posey, Provenza, Sherwood, Storer, Thayer, Washut, Williams, Wylie, Yin

Nays: Representative(s) Allemand, Andrew, Angelos, Bear, Brady, Bratten, Brown, G, Campbell, K, Filer, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Kelly, Knapp, Lien, Locke, Lucas, Mccann, Neiman, Ottman, Pendergraft, Rodriguez-Williams, Schmid, Singh, Smith, Strock, Styvar, Tarver, Wasserburger, Webb, Webber, Wharff, Winter

Excused: Representative(s) Eklund, Riggins

Ayes 25 **Nays** 35 **Excused** 2 **Absent** 0 **Conflicts** 0

HB0169H3002/WITHDRAWN

1/23/2025 H 3rd Reading:Passed 40-20-2-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Campbell, K, Clouston, Filer, Geringer, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Kelly, Knapp, Lien, Locke, Lucas, Mccann, Neiman, Ottman, Pendergraft, Rodriguez-Williams, Schmid, Singh, Smith, Strock, Styvar, Tarver, Washut, Wasserburger, Webb, Webber, Wharff, Winter

Nays: Representative(s) Byron, Campbell, E, Chestek, Connolly, Davis, Erickson, Harshman, Jarvis, Larsen, Larson, Lawley, Nicholas, Posey, Provenza, Sherwood, Storer, Thayer, Williams, Wylie, Yin

Excused: Representative(s) Eklund, Riggins

Ayes 40 **Nays** 20 **Excused** 2 **Absent** 0 **Conflicts** 0

1/24/2025 S Received for Introduction

2/20/2025 S Introduced and Referred to S02 - Appropriations