



HB0279

Property tax exemptions-order of application.

Sponsored By: Representative(s) Nicholas, Clouston, Harshman and
Larsen, L and Senator(s) Anderson, Barlow, Case,
Crago, Dockstader, Landen, Nethercott and Pappas

AN ACT relating to property taxation; specifying that if multiple property tax exemptions apply to the same property the exemptions shall be applied in the manner determined by the department of revenue; specifying requirements for the order of application of exemptions; providing an appropriation; and providing for an effective date.

1/22/2025 Bill Number Assigned
1/23/2025 H Received for Introduction
1/27/2025 H Introduced and Referred to H03 - Revenue
1/30/2025 H03 - Revenue:Recommend Do Pass 8-0-1-0-0

ROLL CALL

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

Excused: Representative Riggins

Ayes 8 Nays 0 Excused 1 Absent 0 Conflicts 0

1/30/2025 H Placed on General File
2/3/2025 H COW:Passed
2/4/2025 H 2nd Reading:Passed
2/5/2025 H 3rd Reading:Passed 60-0-2-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Byron, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Davis, Eklund, Erickson, Filer, Geringer, Guggenmos, Haroldson, Harshman, Heiner, Hoeft, Jarvis, Johnson, Kelly, Knapp, Larsen, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Posey, Provenza, Rodriguez-Williams, Schmid, Sherwood, Singh, Smith, Storer, Strock, Styvar, Tarver, Thayer, Washut, Wasserburger, Webb, Webber, Wharff, Williams, Winter, Wylie, Yin

Excused: Representative(s) Brown, L, Riggins

Ayes 60 Nays 0 Excused 2 Absent 0 Conflicts 0

2/5/2025 S Received for Introduction
2/18/2025 S Introduced and Referred to S03 - Revenue
2/26/2025 S03 - Revenue:Recommend Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Case, French, Ide, Mckeown, Pappas

Ayes 5 Nays 0 Excused 0 Absent 0 Conflicts 0

2/26/2025 S Placed on General File

HB0279SW001/ADOPTED

Page 1-line 5 After "exemptions;" insert "providing an appropriation;"

Page 2-after line 18 Insert and renumber as necessary:

"Section 2.

(a) Subject to subsection (b) of this section, there is appropriated ten million five hundred thousand dollars (\$10,500,000.00) from the general fund to the department of revenue for purposes of the property tax refund program under W.S. 39-13-109(c)(v). This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2026. 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, 2026.

(b) If 2025 Senate File 0001 or 2025 House Bill 0001 is enacted into law, the appropriation in subsection (a) of this section shall be reduced by one dollar (\$1.00) for every one dollar (\$1.00) appropriated to the department of revenue for the property tax refund program under W.S. 39-13-109(c)(v) in 2025 Senate File 0001 or 2025 House Bill 0001."

Page 3-line 1 Delete "**Section 2.**" and insert "**Section 3.**". NETHERCOTT

2/27/2025 S COW:Passed
2/28/2025 S 2nd Reading:Passed
3/3/2025 S 3rd Reading:Passed 31-0-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Case, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Mckeown, Nethercott, Olsen, Pappas, Pearson, Rothfuss, Salazar, Schuler, Scott, Smith, Steinmetz

Ayes 31 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

3/3/2025 H Received for Concurrence
3/3/2025 H Concur:Passed 60-0-2-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Davis, Eklund, Erickson, Filer, Geringer, Guggenmos, Haroldson, Harshman, Heiner, Hoeft, Jarvis, Johnson, Kelly, Knapp, Larsen, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Ottman, Pendergraft, Posey, Provenza, Riggins, Rodriguez-Williams, Sherwood, Singh, Smith, Storer, Strock, Styvar, Tarver, Thayer, Washut, Wasserburger, Webb, Webber, Wharff, Williams, Winter, Wylie, Yin

Excused: Representative(s) Nicholas, Schmid

Ayes 60 **Nays** 0 **Excused** 2 **Absent** 0 **Conflicts** 0

3/3/2025 Assigned Number HEA No. 0064
3/4/2025 H Speaker Signed HEA No. 0064