



SF0069

Homeowner property tax exemption.

Sponsored By: Joint Revenue Interim Committee

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

12/30/2024 Bill Number Assigned
1/6/2025 S Received for Introduction
1/14/2025 S Introduced and Referred to S03 - Revenue
1/20/2025 S03 - Revenue:Recommend Amend and Do Pass 3-2-0-0-0

ROLL CALL

Ayes: Senator(s) French, Ide, Mckeown

Nays: Senator(s) Case, Pappas

Ayes 3 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0

1/20/2025 S Placed on General File

SF0069SS001/FAILED

Page 1-line 2 Delete "providing".

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

Page 1-line 9 Delete "and 39-13-102(k) are" and insert "is".

Page 2-lines 20 through 23 Delete entirely.

Pages 3 and 4 Delete entirely.

Page 5-lines 1 and 2 Delete entirely.

Page 5-lines 7 through 21 Delete entirely and renumber as necessary.

Page 6-line 1 Delete "**Section 4.**" and insert "**Section 3.**". MCKEOWN, CHAIRMAN

SF0069SW003/ADOPTED

Page 2-line 10 Delete "two million dollars".

Page 2-line 11 Delete "(\$2,000,000.00)" and insert "one million dollars (\$1,000,000.00)". MCKEOWN, IDE

SF0069SW004/ADOPTED

Page 2-line 7 Delete "twenty-five percent (25%)" and insert "fifty percent (50%)". MCKEOWN, IDE

SF0069SW002/WITHDRAWN

SF0069SW001/ADOPTED

Page 1-line 3 Delete "providing an appropriation;".

Page 1-line 9 Delete "and 39-13-102(k) are" and insert "is".

Page 2-lines 20 through 23 Delete entirely and renumber as necessary.

Page 3 Delete entirely.

Page 4-lines 1 through 9 Delete entirely.

Page 4-line 11 Delete "(D)" and insert "(C)".

Page 4-lines 14 through 23 Delete entirely.

Page 5-lines 1 and 2 Delete entirely.

Page 5-lines 7 through 21 Delete entirely and renumber as necessary.

Page 6-line 1 Delete "**Section 4.**" and insert "**Section 3.**". MCKEOWN,
IDE

SF0069SW005/WITHDRAWN

1/28/2025 S COW:Passed
1/29/2025 S 2nd Reading:Laid Back
1/30/2025 S 2nd Reading:Laid Back

SF0069S2001/FAILED

Page 1-line 2 Delete "providing".

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

Page 4-lines 11 and 12 Delete entirely including the first McKeown, et al. committee of the whole amendment (SF0069SW001/A) in these lines. SCOTT

ROLL CALL

Ayes: Senator(s) Biteman, French, Ide, Laursen, Mckeown, Pearson, Salazar, Scott, Smith

Nays: Senator(s) Anderson, Barlow, Boner, Brennan, Case, Cooper, Crago, Crum, Dockstader, Driskill, Gierau, Hicks, Hutchings, Jones, Kolb, Landen, Nethercott, Olsen, Rothfuss, Schuler, Steinmetz

Excused: Senator Pappas

Ayes 9 **Nays** 21 **Excused** 1 **Absent** 0 **Conflicts** 0

SF0069S2002/ADOPTED

Page 2-line 12 After "land" insert ". The exemption provided by this paragraph shall not be available to any person who has applied for and received the tax exemption provided by paragraph (xlv) of this subsection for the same property in the same tax year". MCKEOWN

SF0069S2003/FAILED

Delete the first McKeown, et al. committee of the whole amendment (SF0069SW001/A) entirely.

Page 2-line 20 After "each county" insert "with a total assessed valuation of not more than eight hundred fifty million dollars (\$850,000,000.00)".

Page 3-line 1 After "entity" insert "within the eligible county".

Page 3-line 4 After "each" insert "eligible".

Page 3-line 8 After "each" insert "eligible".

Page 3-line 10 After "entity" insert "within the eligible county".

Page 3-line 20 After "each" insert "eligible".

Page 3-line 21 After "entity" insert "within the eligible county".

Page 3-line 22 After "entity" insert "within the eligible county".

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

Page 4-line 5 Delete "dollars (\$100,000,000.00)" and insert "fifty million dollars (\$50,000,000.00)".

Page 4-line 7 After "entity" insert "within the eligible county".

Page 4-line 8 After "entity" insert "within the eligible county".

Page 4-line 20 After "each" insert "eligible".

Page 4-line 23 After "each" insert "eligible".

Page 5-line 10 After "reimbursing" insert "eligible". STEINMETZ

ROLL CALL

Ayes: Senator(s) Cooper, Crago, Crum, Driskill, Hicks, Hutchings, Pearson, Schuler, Smith, Steinmetz

Nays: Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Case, Dockstader, French, Gierau, Ide, Jones, Kolb, Landen, Laursen, Mckeown, Nethercott, Olsen, Rothfuss, Salazar, Scott

Excused: Senator Pappas

Ayes 10 **Nays** 20 **Excused** 1 **Absent** 0 **Conflicts** 0

SF0069S2004/ADOPTED

Delete the fourth McKeown, et al. committee of the whole amendment (SF0069SW004/A) entirely. BRENNAN

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Boner, Brennan, Case, Cooper, Crago, Crum, Driskill, Gierau, Hicks, Hutchings, Jones, Kolb, Landen, Pappas, Rothfuss, Schuler, Steinmetz

Nays: Senator(s) Biteman, Dockstader, French, Ide, Laursen, Mckeown, Nethercott, Olsen, Pearson, Salazar, Scott, Smith

Ayes 19 **Nays** 12 **Excused** 0 **Absent** 0 **Conflicts** 0

1/31/2025 S 2nd Reading:Passed
2/3/2025 S 3rd Reading:Laid Back

SF0069S3001/FAILED

Delete the first McKeown, et al. committee of the whole amendment (SF0069SW001/A) and further amend as follows:

Page 3-line 10 Delete "fully".

Page 3-line 11 After "revenues" insert "in an amount equal to twelve and one-half percent (12.5%) of the reduction in tax revenues".

Page 3-line 21 Delete "fully".

Page 3-line 23 After "revenues" insert "in an amount equal to twelve and one-half percent (12.5%) of the reduction in tax revenues".

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

Page 4-line 5 Delete "dollars (\$100,000,000.00)" and insert "twelve million five hundred thousand dollars (\$12,500,000.00)".

Page 4-line 6 Delete "fully".

Page 4-line 7 After "revenues" insert "in an amount equal to twelve and one-half percent (12.5%) of the reduction in tax revenues".

Page 4-lines 16 through 23 Delete entirely.

Page 5-lines 1 and 2 Delete entirely and insert:

"(k) On or before September 1, county assessors shall:

(i) Certify the exemptions granted pursuant to W.S. 39-11-105(a)(xxiv) to the department. On or before October 1, the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property was not exempt. The county treasurer shall distribute the revenue to each governmental entity in the actual amount of taxes lost due to the exemption;

(ii) Certify the exemptions granted pursuant to W.S. 39-11-105(a)(xlvi) to the department. On or before October 1, the state treasurer, out of funds appropriated for that purpose, shall reimburse each county treasurer for the amount of taxes that would have been collected if the property was not exempt in an amount equal to twelve and one-half percent (12.5%) of the reduction in tax revenues. The county treasurer shall distribute the revenue to each governmental entity in an amount equal to twelve and one-half percent (12.5%) of taxes lost due to the exemption."

Page 5-line 7 Delete "one hundred".

Page 5-line 8 Delete "twenty-five million dollars (\$125,000,000.00)" and insert "fifteen million six hundred twenty-five thousand dollars (\$15,625,000.00)". JONES

ROLL CALL

Ayes: Senator(s) Anderson, Boner, Brennan, Cooper, Crago, Hicks, Jones, Kolb, Pearson, Scott, Steinmetz

Nays: Senator(s) Barlow, Biteman, Case, Crum, Dockstader, Driskill, French, Gierau, Hutchings, Ide, Landen, Laursen, Mckeown, Nethercott, Olsen, Pappas, Rothfuss, Salazar, Schuler, Smith
Ayes 11 **Nays** 20 **Excused** 0 **Absent** 0 **Conflicts** 0

SF0069S3002/ADOPTED

Delete the Brennan second reading amendment (SF0069S2004/A) entirely.

Delete the fourth McKeown, et al. committee of the whole amendment (SF0069SW004/A) entirely.

Further amend as follows:

Page 2-line 7 Delete "twenty-five percent (25%)" and insert "fifty percent (50%)". NETHERCOTT, MCKEOWN

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Biteman, Dockstader, Driskill, French, Gierau, Ide, Landen, Laursen, Mckeown, Nethercott, Olsen, Pappas, Rothfuss, Salazar, Schuler, Scott, Smith
Nays: Senator(s) Boner, Brennan, Case, Cooper, Crago, Crum, Hicks, Hutchings, Jones, Kolb, Pearson, Steinmetz
Ayes 19 **Nays** 12 **Excused** 0 **Absent** 0 **Conflicts** 0

SF0069S3003/ADOPTED

Page 4-after line 12 Insert and renumber as necessary:

"(D) Nothing in this paragraph shall prohibit a taxpayer from paying the amount of property taxes that would be due without the application of the exemption provided in this paragraph.". BARLOW

2/4/2025 S 3rd Reading:Passed 23-8-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Biteman, Boner, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hutchings, Ide, Landen, Laursen, Mckeown, Nethercott, Olsen, Pearson, Salazar, Scott, Smith, Steinmetz
Nays: Senator(s) Brennan, Case, Hicks, Jones, Kolb, Pappas, Rothfuss, Schuler
Ayes 23 **Nays** 8 **Excused** 0 **Absent** 0 **Conflicts** 0

2/4/2025 H Received for Introduction
2/5/2025 H Introduced and Referred to H02 - Appropriations
2/6/2025 H02 - Appropriations:Recommend 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

2/6/2025 H Placed on General File

SF0069HW001/FAILED (TO ENGROSSED COPY)

Page 2-after line 20 Insert and renumber as necessary:

"(C) The county treasurer for each county shall keep accurate records of the reduction in tax revenues caused by the homeowner tax exemption

provided by this paragraph for the county and for each governmental entity for which notification is made pursuant to W.S. 39-13-104(k) and shall report that information to the department. The department shall compile and verify the information received from each county and shall verify any reductions in the distribution of mill levies to the school foundation program account under W.S. 21-13-303. Subject to appropriation of funds by the legislature, the department shall distribute verified amounts to each county treasurer for distribution as provided in W.S. 39-13-111 in an amount necessary to compensate each government entity for fifty percent (50%) of the reduction in tax revenues due to the exemption under this paragraph. If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, there is appropriated to the department of revenue from the legislative stabilization reserve account an amount equal to the amount by which legislative appropriations are insufficient to make distributions necessary under this subparagraph for the current tax year. The department shall transfer this legislative stabilization reserve account appropriation to each county for distribution to each government entity in an amount necessary to compensate each government entity for fifty percent (50%) of the reduction in tax revenues. No appropriation from the legislative stabilization reserve account shall be authorized under this paragraph after June 30, 2027 and total appropriations from the legislative stabilization reserve account under this subparagraph shall not exceed one hundred million dollars (\$100,000,000.00). If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, the department shall distribute funds to each government entity on a pro rata basis;".

Page 2-line 22 Delete "(C)" and insert "(D)".

Page 3-line 2 Delete "(D)" and insert "(E)". GERINGER

SF0069HW002/FAILED (TO ENGROSSED COPY)

Delete the Geringer committee of the whole amendment (SF0069HW001/AE) 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;".

Page 1-line 8 Delete "is" and 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) are".

Page 2-line 10 After "land." insert "The amount of the exemption under this subparagraph shall be inflated on an annual basis beginning in tax year 2027 from one million dollars (\$1,000,000.00) by the rate of inflation determined by the department using the consumer price index or its successor index of the United States department of labor, bureau of labor statistics or two percent (2%), whichever is less.".

Page 2-lines 22 and 23 Delete entirely and renumber as necessary.

Page 3-line 2

Delete "(D)" and insert "(C)".

Page 3-after line 5

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 ninety-two hundredths percent (0.92%), 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 ninety-two hundredths percent (4.92%);

(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 ninety-two hundredths percent (0.92%), 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 ninety-two hundredths percent (4.92%);

(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:". HARSHMAN

Delete the Geringer committee of the whole amendment (SF0069HW001/AE), the first Harshman committee of the whole amendment (SF0069HW002/AE) and the second Harshman committee of the whole amendment (SF0069HW003/AE) 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;".

Page 1-line 8 Delete "is" and 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) are".

Page 2-line 8 Delete "one million dollars (\$1,000,000.00)" and insert "five hundred thousand dollars (\$500,000.00)".

Page 2-line 10 After "land." insert "The amount of the exemption under this subparagraph shall be inflated on an annual basis beginning in tax year 2027 from five hundred thousand dollars (\$500,000.00) by the rate of inflation determined by the department using the consumer price index or its successor index of the United States department of labor, bureau of labor statistics or two percent (2%), whichever is less.".

Page 2-lines 22 and 23 Delete entirely and renumber as necessary.

Page 3-line 2 Delete "(D)" and insert "(C)".

Page 3-after line 5 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-eight hundredths percent (0.78%), 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-eight hundredths percent (4.78%);

(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-eight hundredths percent (0.78%), 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-eight hundredths percent (4.78%);

(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:". HARSHMAN

2/12/2025 H COW:Passed

**SF0069H2001/ADOPTED (TO ENGROSSED COPY)
(CORRECTED COPY)**

Page 1-line 16 Delete "and the associated improved land".

Page 2-line 6 After "structure" delete balance of line.

Page 2-line 7 Delete "associated improved land".

Page 2-line 10 Delete "and associated improved land". LOCKE

**SF0069H2002/ADOPTED (TO ENGROSSED COPY)
(CORRECTED COPY)**

Page 2-line 8 Delete "one million dollars (\$1,000,000.00)" and insert "five hundred thousand dollars (\$500,000.00)". LOCKE

SF0069H2003/ADOPTED (TO ENGROSSED COPY)

Page 2-line 20 After "unit" insert "and, effective beginning in tax year 2026, that is occupied for not less than eight (8) months of the applicable tax year". LOCKE

ROLL CALL

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

Nays: Representative(s) Bear, Nicholas, Styvar, Williams

Excused: Representative(s) Eklund, Riggins

Ayes 56 **Nays** 4 **Excused** 2 **Absent** 0 **Conflicts** 0

SF0069H2004.01/FAILED **(TO ENGROSSED COPY)**
(CORRECTED COPY)
[DIVIDED AMENDMENT]

Page 3-after line 8 Insert and renumber as necessary:

"**Section 3.** There is appropriated one hundred million dollars (\$100,000,000.00) from the general fund to the department of revenue for the purposes of reimbursing government entities, including school districts, for losses in revenue resulting from the homeowner tax exemption as provided in this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2027. 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, 2027. 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 3-line 10 Delete "**Section 3.**" and insert "**Section 4.**".
LOCKE

ROLL CALL

Ayes: Representative(s) Allemand, Angelos, Banks, Bear, Brady, Brown, G, Byron, Erickson, Haroldson, Heiner, Knapp, Lawley, Locke, Lucas, Mccann, Ottman, Rodriguez-Williams, Singh, Smith, Strock, Styvar, Wasserburger, Webb, Webber, Wharff, Winter, Yin

Nays: Representative(s) Andrew, Bratten, Brown, L, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Davis, Filer, Geringer, Guggenmos, Harshman, Hoeft, Jarvis, Johnson, Kelly, Larsen, Larson, Lien, Neiman, Nicholas, Pendergraft, Posey, Provenza, Schmid, Sherwood, Storer, Tarver, Thayer, Washut, Williams, Wylie

Excused: Representative(s) Eklund, Riggins

Ayes 27 **Nays** 33 **Excused** 2 **Absent** 0 **Conflicts** 0

SF0069H2004.02/ADOPTED **(TO ENGROSSED COPY)**
(CORRECTED COPY)
[DIVIDED AMENDMENT]

Delete the Geringer committee of the whole amendment (SF0069HW001/AE) entirely and further amend as follows:

Page 2-after line 20 Insert and renumber as necessary:

"(C) The county treasurer for each county shall keep accurate records of the reduction in tax revenues caused by the homeowner tax exemption provided by this paragraph for the county and for each governmental entity for which notification is made pursuant to W.S. 39-13-104(k) and shall report that information to the department. The department shall compile and verify the information received from each county and shall verify any reductions in the distribution of mill levies to the school foundation program account under W.S. 21-13-303. Subject to appropriation of funds by the legislature, the department shall distribute verified amounts to each county treasurer for distribution as provided in W.S. 39-13-111 in an amount necessary to compensate each government entity for the reduction in tax revenues due to the exemption under this paragraph. If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, there is appropriated to the department of revenue from the legislative stabilization reserve account an amount equal to the amount by which legislative appropriations are insufficient to make distributions necessary under this subparagraph for the current tax year. The department shall transfer this legislative stabilization reserve account appropriation to each county for distribution to each government entity in an amount necessary to compensate each government entity for the reduction in tax revenues. No appropriation from the legislative stabilization reserve account shall be authorized under this paragraph after June 30, 2027 and total appropriations from the legislative stabilization reserve account under this subparagraph shall not exceed one hundred million dollars (\$100,000,000.00). If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, the department shall distribute funds to each government entity on a pro rata basis;".

Page 2-line 22 Delete "(C)" and insert "(D)".

Page 3-line 2 Delete "(D)" and insert "(E)". LOCKE

ROLL CALL

Ayes: Representative(s) Angelos, Banks, Bear, Brady, Brown, G, Byron, Campbell, E, Campbell, K, Chestek, Connolly, Erickson, Filer, Geringer, Haroldson, Harshman, Heiner, Jarvis, Johnson, Knapp, Larson, Lawley, Lien, Locke, Mccann, Neiman, Nicholas, Provenza, Rodriguez-Williams, Sherwood, Singh, Storer, Strock, Tarver, Thayer, Washut, Wasserburger, Webb, Wharff, Williams, Wylie

Nays: Representative(s) Allemand, Andrew, Bratten, Brown, L, Clouston, Davis, Guggenmos, Hoeft, Kelly, Larsen, Lucas, Ottman, Pendergraft, Posey, Schmid, Smith, Styvar, Webber, Winter, Yin

Excused: Representative(s) Eklund, Riggins

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

SF0069H2005/ADOPTED (TO ENGROSSED COPY)
(CORRECTED COPY)

Delete the first Locke second reading amendment (SF0069H2001/ACE) and the second Locke reading amendment (SF0069H2002/ACE) entirely and further amend as follows:

Page 1-line 2 Delete "providing".

Page 1-line 3 Delete "a sunset date;" insert "requiring reporting; requiring rulemaking;".

Page 2-line 5 Delete "fair market".

Page 2-line 6 Delete "value" and insert "increase in assessed valuation from 2019 to 2024".

Page 2-line 7 Delete "exemption" and insert "increase in assessed valuation".

Page 2-line 8 Delete entirely.

Page 2-line 9 Delete line through "value of" and insert "not exceed two million dollars (\$2,000,000.00) for".

Page 2-line 10 After "land." insert "For any single family residential structure that is constructed during or after 2019, the amount of the exemption under this paragraph shall be fifty percent (50%) of the increase in assessed valuation between the year the structure was constructed and 2024.".

Page 2-lines 22 and 23 Delete entirely including the fourth Locke second reading amendment (SF0069H2004/AE) to these lines and renumber as necessary.

Page 3-line 2 Delete the fourth Locke second reading amendment (SF0069H2004/AE) to this line; delete "(D)" and insert "(C)".

Page 3-line 8 Delete "2025" and insert "2026".

Page 3-lines 10 through 13 Delete entirely and insert:

"**Section 3.** The department of revenue shall calculate and publish, by county, the average increase in assessed valuation for residential properties for the 2019 through 2024 period.

Section 4. The department of revenue shall promulgate all rules necessary to implement this act including the method for calculating the reduction in assessed valuation for each county.

Section 5.

(a) Except as provided in subsection (b) of this act, this act is effective January 1, 2026.

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

SF0069H2006/ADOPTED

(TO ENGROSSED COPY)

Page 2-line 20

In the third Locke second reading amendment (SF0069H2003/AE) to this line, after "of the applicable tax year" insert ". A person claiming an exemption under this paragraph shall not be required to occupy a single".

family residential structure for not less than eight (8) months of the applicable tax year if the person is an active duty member of the armed forces who is deployed outside the state". HEINER

SF0069H2007/WITHDRAWN

SF0069H2008/WITHDRAWN

SF0069H2009/WITHDRAWN

2/13/2025 H 2nd Reading:Passed
2/13/2025 H 3rd Reading:Laid Back until 2/18/25
2/18/2025 H 3rd Reading:Laid Back

SF0069H3001/ADOPTED

(TO ENGROSSED COPY)

Page 2-line 20 In the third Locke second reading amendment (SF0069H2003/AE) to this line, delete "eight (8) months of" and insert "the time specified for occupancy of a primary residence as provided in W.S. 39-11-105(a)(xliv)(C)(II) in"; in the first Heiner second reading amendment (SF0069H2006/AE) to this line, delete "eight months of" and insert "the time specified for occupancy of a primary residence as provided in W.S. 39-11-105(a)(xliv)(C)(II) in". YIN

ROLL CALL

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

Nays: Representative(s) Brown, G, Styvar, Washut

Excused: Representative(s) Andrew, Bratten, Erickson, Guggenmos, Kelly, Lawley, Riggins, Smith, Strock, Wasserburger, Williams

Ayes 48 **Nays** 3 **Excused** 11 **Absent** 0 **Conflicts** 0

SF0069H3002/FAILED

(TO ENGROSSED COPY)

Page 1-line 2 After "applicability;" insert "providing an appropriation;".

Page 2-line 6 In the Clouston second reading amendment (SF0069H2005/ACE) to this line, delete "assessed valuation" and insert "market value".

Page 2-line 7 In the Clouston second reading amendment (SF0069H2005/ACE) to this line, delete "assessed valuation" and insert "market value".

Page 2-line 10 In the Clouston second reading amendment (SF0069H2005/ACE) to this line, delete "assessed valuation" and insert "market value"; after "2024" insert "provided that the increase in market value shall not exceed two million dollars (\$2,000,000.00)".
CLOUSTON

- Page 2-line 4 After "(A)" insert "For tax year 2025, the amount of the exemption under this paragraph shall be twenty-five percent (25%) of the average county percentage increase in market value between 2020 and 2024 of a single family residential structure and the associated improved land of the county where the property is located, provided that the exemption shall only apply to the first two million dollars (\$2,000,000.00) of the fair market value of the single family residential structure and associated improved land. For tax year 2026 and thereafter,".
- Page 2-line 5 After "fifty percent (50%) of the" insert "average county percentage".
- Page 2-line 6 Delete "a" and insert "an owner-occupied"; in the Clouston second reading amendment (SF0069H2005/ACE) to this line, delete "2019" and insert "2020".
- Page 2-line 7 After "land" insert "of the county where the property is located".
- Page 2-line 10 Delete the Clouston second reading amendment (SF0069H2005/ACE) and the first Clouston third reading amendment (SF0069H3002/AE) to this line.
- Page 3-line 8 Delete the Clouston second reading amendment (SF0069H2005/ACE) to this line.
- Page 3-lines 10 through 13 In the Clouston second reading amendment (SF0069H2005/ACE) to these lines, in "**Section 3.**" inserted by that amendment, delete "average increase in assessed valuation" and insert "percentage increase in market value"; delete "2019" and insert "2020"; after "**Section 5.**" inserted by that amendment, delete the remainder of the amendment and insert "This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution."
CLOUSTON

ROLL CALL

Ayes: Representative(s) Byron, Chestek, Clouston, Connolly, Eklund, Erickson, Harshman, Kelly, Posey, Storer

Nays: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Campbell, E, Campbell, K, Davis, Filer, Geringer, Guggenmos, Haroldson, Heiner, Hoeft, Jarvis, Johnson, Knapp, Larsen, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Provenza, Rodriguez-Williams, Schmid, Sherwood, Singh, Smith, Strock, Styvar,

Tarver, Thayer, Washut, Wasserburger, Webb, Webber, Wharff, Williams, Winter, Wylie, Yin

Excused: Representative Riggins

Ayes 10 **Nays** 51 **Excused** 1 **Absent** 0 **Conflicts** 0

SF0069H3004/FAILED

(TO ENGROSSED COPY)

(CORRECTED COPY)

Delete the second Clouston third reading amendment (SF0069H3003/AE) entirely and further amend as follows:

Page 2-line 4 After "(A)" insert "For tax year 2025, the amount of the exemption under this paragraph shall be twenty-five percent (25%) of the average county percentage increase in market value between 2020 and 2024 of a single family residential structure and the associated improved land of the county where the property is located, provided that the exemption shall only apply to the first one million dollars (\$1,000,000.00) of the fair market value of the single family residential structure and associated improved land. For tax year 2026 and thereafter,".

Page 2-line 5 After "fifty percent (50%) of the" insert "average county percentage".

Page 2-line 6 Delete "a" and insert "an owner-occupied"; in the Clouston second reading amendment (SF0069H2005/ACE) to this line, delete "2019" and insert "2020".

Page 2-line 7 After "land" insert "of the county where the property is located".

Page 2-line 9 In the Clouston second reading amendment (SF0069H2005/ACE) to this line, delete "two million dollars (\$2,000,000.00)" and insert "one million dollars (\$1,000,000.00)".

Page 2-line 10 Delete the Clouston second reading amendment (SF0069H2005/ACE) and the first Clouston third reading amendment (SF0069H3002/AE) to this line.

Page 3-line 8 Delete the Clouston second reading amendment (SF0069H2005/ACE) to this line.

Page 3-lines 10 through 13 In the Clouston second reading amendment (SF0069H2005/ACE) to these lines, in "**Section 3.**" inserted by that amendment, delete "average increase in assessed valuation" and insert "percentage increase in market value"; delete "2019" and insert "2020"; after "**Section 5.**" inserted by that amendment, delete the remainder of the amendment and insert "This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.". CLOUSTON

ROLL CALL

Ayes: Representative(s) Chestek, Clouston, Harshman, Kelly, Nicholas, Storer, Thayer

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

Excused: Representative Riggins

Ayes 7 **Nays** 54 **Excused** 1 **Absent** 0 **Conflicts** 0

SF0069H3005/FAILED

**(TO ENGROSSED COPY)
(CORRECTED COPY)**

Delete the second Clouston third reading amendment (SF0069H3003/AE) and the third Clouston third reading amendment (SF0069H3004/AE) entirely and further amend as follows:

- Page 2-line 4 After "(A)" insert "For tax year 2025, the amount of the exemption under this paragraph shall be twenty-five percent (25%) of the average county percentage increase in market value between 2020 and 2024 of a single family residential structure and the associated improved land of the county where the property is located, provided that the exemption shall only apply to the first five hundred thousand dollars (\$500,000.00) of the fair market value of the single family residential structure and associated improved land. For tax year 2026 and thereafter,".
- Page 2-line 5 After "fifty percent (50%) of the" insert "average county percentage".
- Page 2-line 6 Delete "a" and insert "an owner-occupied"; in the Clouston second reading amendment (SF0069H2005/ACE) to this line, delete "2019" and insert "2020".
- Page 2-line 7 After "land" insert "of the county where the property is located".
- Page 2-line 9 In the Clouston second reading amendment (SF0069H2005/ACE) to this line, delete "two million dollars (\$2,000,000.00)" and insert "five hundred thousand dollars (\$500,000.00)".
- Page 2-line 10 Delete the Clouston second reading amendment (SF0069H2005/ACE) and the first Clouston third reading amendment (SF0069H3002/AE) to this line.
- Page 3-line 8 Delete the Clouston second reading amendment (SF0069H2005/ACE) to this line.

Page 3-lines 10 through 13 In the Clouston second reading amendment (SF0069H2005/ACE) to these lines, in "**Section 3.**" inserted by that amendment, delete "average increase in assessed valuation" and insert "percentage increase in market value"; delete "2019" and insert "2020"; after "**Section 5.**" inserted by that amendment, delete the remainder of the amendment and insert "This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution."
CLOUSTON

ROLL CALL

Ayes: Representative(s) Banks, Brown, L, Byron, Campbell, E, Chestek, Clouston, Connolly, Davis, Eklund, Erickson, Filer, Geringer, Harshman, Nicholas, Posey, Tarver, Thayer, Washut, Wylie

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

Excused: Representative Riggins

Ayes 19 **Nays** 42 **Excused** 1 **Absent** 0 **Conflicts** 0

SF0069H3006/FAILED

(TO ENGROSSED COPY)

Page 1-line 1 After "taxation;" insert "specifying property tax assessment rates for residential real property;".

Page 1-line 7 After "W.S" insert "39-11-101(a)(xvii) by creating a new subparagraph (C), by renumbering (C) as (D) and by creating new paragraphs (xix) and (xx),".

Page 1-line 8 After "(xlvi)" delete "is" and insert "and 39-13-103(b)(iii)(intro), by creating a new subparagraph (C) and by renumbering (C) as (D) are".

Page 1-after line 8 Insert:

"39-11-101. Definitions.

(a) As used in this act unless otherwise specifically provided:

(xvii) "Taxable value" means a percent of the fair market value of property in a particular class as follows:

(C) Residential real property as follows:

(I) Except as otherwise provided in subdivision (II) of this subparagraph, nine and one-half percent (9.5%);

(II) Beginning January 1, 2027, owner occupied primary residences, eight and three-tenths percent (8.3%).

~~(C)~~(D) All other property, real and personal, including property valued and assessed under W.S. 39-13-102(m)(vi) and (ix), nine and one-half percent (9.5%).

(xix) "Owner occupied primary residence" means residential real property with a fair market value of not more than five million dollars (\$5,000,000.00) where the owner of the property resides for not less than six (6) months of the applicable tax year;

(xx) "Residential real property" means real property improved by a dwelling designed to house not more than three (3) families and includes associated residential land where the dwelling is located if the land is owned by the owner of the dwelling. The dwelling may be any type of residence including a single family home or an individual condominium unit if the dwelling is used as a primary residence."

Page 3-after line 5 Insert:

"39-13-103. Imposition.

(b) Basis of tax. The following shall apply:

(iii) ~~Beginning January 1, 1989,~~ "Taxable value" means a percent of the fair market value of property in a particular class as follows:

(C) Residential real property as follows:

(I) Except as otherwise provided in subdivision (II) of this subparagraph, nine and one-half percent (9.5%);

(II) Beginning January 1, 2027, owner occupied primary residences, eight and three-tenths percent (8.3%).

~~(C)~~(D) All other property, real and personal, nine and one-half percent (9.5%)." HARSHMAN

ROLL CALL

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

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

Excused: Representative Riggins

Ayes 22 Nays 39 Excused 1 Absent 0 Conflicts 0

SF0069H3007/FAILED (TO ENGROSSED COPY)

Delete the first Locke second reading amendment (SF0069H2001/ACE), the second Locke second reading amendment (SF0069H2002/ACE), the fourth Locke second reading amendment (SF0069H2004.02/ACE), the Clouston second reading amendment (SF0069H2005/ACE), the first Clouston third reading amendment (SF0069H3002/AE), the second Clouston third reading amendment (SF0069H3003/ACE), the third Clouston third reading amendment (SF0069H3004/ACE) and the fourth Clouston third reading amendment (SF0069H3005/ACE) entirely and further amend as follows:

Page 2-line 5

Delete "fifty percent (50%)" and insert "twenty-five percent (25%)". LAWLEY

ROLL CALL

Ayes: Representative(s) Andrew, Byron, Campbell, E, Chestek, Clouston, Connolly, Davis, Eklund, Filer, Geringer, Harshman, Jarvis, Larsen, Larson, Lawley, Lien, Mccann, Nicholas, Posey, Provenza, Sherwood, Storer, Strock, Tarver, Thayer, Williams, Wylie

Nays: Representative(s) Allemand, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Campbell, K, Erickson, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Kelly, Knapp, Locke, Lucas, Neiman, Ottman, Pendergraft, Rodriguez-Williams, Schmid, Singh, Smith, Styvar, Washut, Wasserburger, Webb, Webber, Wharff, Winter, Yin

Excused: Representative Riggins

Ayes 27 **Nays** 34 **Excused** 1 **Absent** 0 **Conflicts** 0

SF0069H3008/FAILED (TO ENGROSSED COPY)

Delete the fourth Locke second reading amendment (SF0069H2004.02/ACE) entirely. CLOUSTON

ROLL CALL

Ayes: Representative(s) Byron, Chestek, Clouston, Eklund, Harshman, Jarvis, Larsen, Nicholas, Provenza, Storer

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

Excused: Representative Riggins

Ayes 10 **Nays** 51 **Excused** 1 **Absent** 0 **Conflicts** 0

SF0069H3009/WITHDRAWN

**SF0069H3010/ADOPTED (TO ENGROSSED COPY)
(CORRECTED COPY)**

Delete the first Locke second reading amendment (SF0069H2001/ACE), the second Locke second reading amendment (SF0069H2002/ACE), the fourth Locke second reading amendment (SF0069H2004.02/ACE), the Clouston second reading amendment (SF0069H2005/ACE), the first Clouston third reading amendment (SF0069H3002/AE), the second Clouston third reading amendment (SF0069H3003/ACE), the third Clouston third reading amendment (SF0069H3004/ACE), the fourth Clouston third reading amendment (SF0069H3005/ACE), the first Harshman third reading amendment (SF0069H3006/AE), the Lawley third reading amendment (SF0069H3007/AE), the fifth Clouston third reading amendment (SF0069H3008/AE) and the Larson, JT third reading amendment (SF0069H3009/AE) entirely and further amend as follows:

Page 1-line 16

Delete "and the associated improved land".

Page 2-line 6

Delete "and the".

Page 2-line 7 Delete "associated improved land".

Page 2-line 10 Delete "and associated improved land". PENDERGRAFT

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Bear, Brady, Bratten, Brown, G, Campbell, K, 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

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

Excused: Representative(s) Banks, Riggins

Ayes 34 **Nays** 26 **Excused** 2 **Absent** 0 **Conflicts** 0

SF0069H3011/ADOPTED (TO ENGROSSED COPY)

Delete the first Locke second reading amendment (SF0069H2001/ACE), the second Locke second reading amendment (SF0069H2002/ACE), the fourth Locke second reading amendment (SF0069H2004.02/ACE), the Clouston second reading amendment (SF0069H2005/ACE), the first Clouston third reading amendment (SF0069H3002/AE), the second Clouston third reading amendment (SF0069H3003/ACE), the third Clouston third reading amendment (SF0069H3004/ACE), the fourth Clouston third reading amendment (SF0069H3005/ACE), the first Harshman third reading amendment (SF0069H3006/AE), the Lawley third reading amendment (SF0069H3007/AE), the fifth Clouston third reading amendment (SF0069H3008/AE) and the Larson, JT third reading amendment (SF0069H3009/AE) entirely and further amend as follows:

Page 1-line 2 After "applicability;" insert "requiring reporting; providing an appropriation;".

Page 2-after line 20 Insert and renumber as necessary:

"(C) The county treasurer for each county shall keep accurate records of the reduction in tax revenues caused by the homeowner tax exemption provided by this paragraph for the county and for each governmental entity for which notification is made pursuant to W.S. 39-13-104(k) and shall report that information to the department. The department shall compile and verify the information received from each county and shall verify any reductions in the distribution of mill levies to the school foundation program account under W.S. 21-13-303. Subject to appropriation of funds by the legislature, the department shall distribute verified amounts to each county treasurer for distribution as provided in W.S. 39-13-111 in an amount necessary to compensate each government entity for the reduction in tax revenues due to the exemption under this paragraph. If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, there is appropriated to the department of revenue from the legislative stabilization reserve account an amount equal to the amount by which legislative appropriations are insufficient to make distributions necessary under this subparagraph for the current tax year. The department shall transfer this legislative stabilization reserve account appropriation to each county for distribution to each government entity in an amount necessary to compensate each government entity for the reduction in tax revenues. The department shall not distribute more than fifty percent (50%) of the funds available in tax year 2025 and shall distribute the remainder of any funds available in tax year 2026.

No appropriation from the legislative stabilization reserve account shall be authorized under this paragraph after June 30, 2027 and total appropriations from the legislative stabilization reserve account under this subparagraph shall not exceed one hundred million dollars (\$100,000,000.00). If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, the department shall distribute funds to each government entity on a pro rata basis;".

Page 2-line 22 Delete "(C)" and insert "(D)".

Page 3-line 2 Delete "(D)" and insert "(E)".

Page 3-after line 8 Insert and renumber as necessary:

"**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 government entities, including school districts, for losses in revenue resulting from the homeowner tax exemption as provided in this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2027. 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, 2027. 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 3-line 10 Delete "**Section 3.**" and insert "**Section 4.**".
LOCKE

ROLL CALL

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

Nays: Representative(s) Campbell, E, Chestek, Clouston, Davis, Eklund, Harshman, Jarvis, Larsen, Nicholas, Posey, Provenza, Sherwood, Storer, Thayer, Washut, Wylie, Yin

Excused: Representative Riggins

Ayes 44 **Nays** 17 **Excused** 1 **Absent** 0 **Conflicts** 0

SF0069H3012/ADOPTED (TO ENGROSSED COPY)

Delete the first Locke second reading amendment (SF0069H2001/ACE), the second Locke second reading amendment (SF0069H2002/ACE), the fourth Locke second reading amendment (SF0069H2004.02/ACE), the Clouston second reading amendment (SF0069H2005/ACE), the first Clouston third reading amendment (SF0069H3002/AE), the second Clouston third reading amendment (SF0069H3003/ACE), the third Clouston third reading amendment (SF0069H3004/ACE), the fourth Clouston third reading amendment (SF0069H3005/ACE), the Harshman third reading amendment (SF0069H3006/AE), the Lawley third reading amendment (SF0069H3007/AE), the fifth Clouston third reading amendment (SF0069H3008/AE) and the Larson, JT third reading amendment (SF0069H3009/AE) entirely and further amend as follows:

Page 1-line 3 Before "sunset date" insert "contingent".

Page 2-line 4 After "(A)" insert "For tax years 2025 and 2026,".

Page 2-line 10 Before "The exemption" insert "For tax year 2027 and thereafter, the amount of the exemption under this paragraph shall be twenty-five percent (25%) of the fair market value of a single family residential structure, provided that the exemption shall only apply to the first one million dollars (\$1,000,000.00) of the fair market value of the single family residential structure.".

Page 2-lines 22 and 23 Delete entirely and renumber as necessary.

Page 3-after line 8 Insert and renumber as necessary:

"Section 3.

(a) Nothing in this act is intended to be or shall be construed as substantially the same as any proposed law offered for initiative as provided in W.S. 22-24-319(a)(iii), including the "people's initiative to limit property tax in Wyoming through a homeowner's property tax exemption."

(b) This act is repealed effective January 1, 2027 if the secretary of state certifies to the department of revenue that the "people's initiative to limit property tax in Wyoming through a homeowner's property tax exemption" was passed by the voters during the 2026 general election.". LIEN

ROLL CALL

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

Nays: Representative(s) Brown, L, Byron, Campbell, E, Chestek, Clouston, Davis, Eklund, Erickson, Harshman, Jarvis, Larsen, Nicholas, Posey, Provenza, Sherwood, Storer, Thayer, Washut, Williams, Wylie, Yin

Excused: Representative(s) Haroldson, Riggins

Ayes 39 **Nays** 21 **Excused** 2 **Absent** 0 **Conflicts** 0

SF0069H3013/WITHDRAWN

SF0069H3014/FAILED (TO ENGROSSED COPY)

Delete the first Locke second reading amendment (SF0069H2001/ACE), the second Locke second reading amendment (SF0069H2002/ACE), the fourth Locke second reading amendment (SF0069H2004.02/ACE), the Clouston second reading amendment (SF0069H2005/ACE), the first Clouston third reading amendment (SF0069H3002/AE), the second Clouston third reading amendment (SF0069H3003/ACE), the third Clouston third reading amendment (SF0069H3004/ACE), the fourth Clouston third reading amendment (SF0069H3005/ACE), the Lawley third reading amendment (SF0069H3007/AE), the Larson, JT third reading amendment (SF0069H3009/AE), the Locke third reading amendment (SF0069H3011/AE), the Lien third reading amendment (SF0069H3012/AE) and the second Harshman third reading amendment (SF0069H3013/AE) 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; providing for the transfer of funds; requiring reporting; requiring rulemaking; providing an appropriation;".

Page 1-line 7 After "W.S." insert "9-4-719(b)(ii) and by creating a new paragraph (iii) and".

Page 1-line 8 Delete "is" and 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) are".

Page 1-after line 8 Insert:

"9-4-719. Investment earnings spending policy permanent funds.

(b) There is created the permanent Wyoming mineral trust fund reserve account. All funds within the account shall be invested by the state treasurer as authorized under W.S. 9-4-715(a), (d), (e) and (r) and all investment earnings from the account shall be credited to the account. Except for funds specified by the legislature that guarantee the obligations of permanent Wyoming mineral trust fund investment earnings and funds to be transferred into the permanent Wyoming mineral trust fund, funds deposited into the reserve account created by this subsection are intended to be inviolate and constitute a permanent or perpetual trust fund. Beginning July 1, 2021 for fiscal year 2022 and each fiscal year thereafter, to the extent funds are available, the state treasurer shall transfer unobligated funds from this account to the general fund on a quarterly, pro-rata basis as necessary to ensure that an amount equal to two and one-half percent (2.5%) of the previous five (5) year average market value of the permanent Wyoming mineral trust fund, calculated on the first day of the fiscal year, is available for expenditure during each fiscal year. As soon as possible after the end of each of the fiscal years beginning on and after July 1, 2017, after making any transfer required pursuant to paragraphs (i) and (ii) of this subsection, revenues in this account in excess of two hundred forty-five percent (245%) of the spending policy amount in subsection (d) of this section shall be credited to the permanent Wyoming mineral trust fund. For fiscal year 2020 and for each fiscal year thereafter:

(ii) As soon as practicable after the end of the fiscal year, the state treasurer shall perform an annual reconciliation of the quarterly pro-rata payments to the general fund under this subsection. If the reconciliation reveals an excess in payments to the general fund, the treasurer shall pay the excess amount from the general fund to the permanent Wyoming mineral trust fund reserve account. If the reconciliation reveals a shortfall in payments to the general fund, the treasurer shall pay the shortfall amount from the permanent Wyoming mineral trust fund reserve account to the general fund~~;~~.

(iii) As soon as practicable after the end of the fiscal year, after making any other transfers provided by law from the permanent Wyoming mineral trust fund reserve account, but prior to calculating the balance of the account under this subsection, the state treasurer shall transfer from the account an amount equal to the difference between the maximum amount which may be credited to the legislative stabilization reserve account pursuant to subsection (q) of this section and the amount actually credited to that account in the applicable fiscal year."

Page 2-line 8 Delete "one million dollars (\$1,000,000.00)" and insert "five hundred thousand dollars (\$500,000.00)".

Page 2-line 23 Delete "2027" and insert "2029".

Page 3-after line 5 Insert:

Page 3-after line 5 Insert and renumber as necessary:

"(E) The county treasurer for each county shall keep accurate records of the reduction in tax revenues caused by the homeowner tax exemption provided by this paragraph for the county and for each governmental entity for which notification is made pursuant to W.S. 39-13-104(k) and shall report that information to the department. The department shall compile and verify the information received from each county and shall verify any reductions in the distribution of mill levies to the school foundation program account under W.S. 21-13-303. Subject to appropriation of funds by the legislature, the department shall distribute verified amounts to each county treasurer for distribution as provided in W.S. 39-13-111 in an amount necessary to compensate each government entity for the reduction in tax revenues due to the exemption under this paragraph. If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, there is appropriated to the department of revenue from the legislative stabilization reserve account an amount equal to the amount by which legislative appropriations are insufficient to make distributions necessary under this subparagraph for the current tax year. The department shall transfer this legislative stabilization reserve account appropriation to each county for distribution to each government entity in an amount necessary to compensate each government entity for the reduction in tax revenues. No appropriation from the legislative stabilization reserve account shall be authorized under this paragraph after June 30, 2027 and total appropriations from the legislative stabilization reserve account under this subparagraph shall not exceed two hundred twenty million dollars (\$220,000,000.00). If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, the department shall distribute funds to each government entity on a pro rata basis.

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, 2027 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-eight hundredths percent (0.78%), 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-eight hundredths percent (4.78%);

(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, 2028, 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, 2027 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-eight hundredths percent (0.78%), 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-eight hundredths percent (4.78%);

(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:". HARSHMAN

ROLL CALL

Ayes: Representative(s) Brown, L, Byron, Campbell, E, Chestek, Clouston, Connolly, Davis, Eklund, Erickson, Harshman, Larsen, Nicholas, Posey, Sherwood, Storer, Thayer, Washut, Wylie

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

Excused: Representative(s) Haroldson, Riggins

Ayes 18 **Nays** 42 **Excused** 2 **Absent** 0 **Conflicts** 0

SF0069H3015/WITHDRAWN

SF0069H3016/WITHDRAWN

SF0069H3017/WITHDRAWN

SF0069H3018/WITHDRAWN

SF0069H3019/FAILED

(TO ENGROSSED COPY)
(CORRECTED COPY)

Delete the fourth Locke second reading amendment (SF0069H2004.02/ACE), the Clouston second reading amendment (SF0069H2005/ACE), the first Larson, JT third reading amendment (SF0069H3009/AE), the Locke third reading amendment (SF0069H3011/AE), the Lien third reading amendment (SF0069H3012/AE), the second Harshman third reading amendment (SF0069H3013/AE), the third Harshman third reading amendment (SF0069H3014/AE), the fourth Harshman third reading amendment (SF0069H3015/AE), the fifth Harshman third reading amendment (SF0069H3016/AE), the sixth Harshman third reading amendment (SF0069H3017/AE) and the second Larson, JT third reading amendment (SF0069H3018/AE) entirely and further amend as follows:

Page 2-line 5 Delete "fifty percent (50%)" and insert "one hundred percent (100%)".

Page 3-after line 8 Insert and renumber as necessary:

"**Section 3.** There is appropriated two hundred fifty million dollars (\$250,000,000.00) from the general fund to the department of revenue for the purposes of reimbursing government entities, including school districts, for losses in revenue resulting from the homeowner tax exemption as provided in this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2027. 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, 2027. 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 3-line 10 Delete "**Section 3.**" and insert "**Section 4.**".
BROWN, L

ROLL CALL

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

Excused: Representative Riggins

Ayes 6 **Nays** 55 **Excused** 1 **Absent** 0 **Conflicts** 0

SF0069H3020/FAILED (TO ENGROSSED COPY)

Delete the fourth Locke second reading amendment (SF0069H2004.02/ACE), the Locke third reading amendment (SF0069H3011/AE), the third Harshman third reading amendment (SF0069H3014/AE), the fourth Harshman third reading amendment (SF0069H3015/AE) and the sixth Harshman third reading amendment (SF0069H3017/AE) entirely and further amend as follows:

Page 1-line 2 After "exemption;" insert "providing an appropriation; creating a grant program;".

Page 3-after line 5 Delete the second Harshman third reading amendment (SF0069H3013/AE) and the fifth Harshman third

reading amendment (SF0069H3016/AE) to this line; insert and renumber as necessary:

"Section 2.

(a) There is appropriated seventy-two million dollars (\$72,000,000.00) from the general fund to the department of revenue to be expended only for payments to qualifying counties under this section. This appropriation shall not be transferred or expended for any other purpose. Notwithstanding W.S. 9-2-1008, 9-2-1012(e) and 9-4-207, any unexpended, unobligated funds remaining from this appropriation shall not revert until June 30, 2027. It is the intent of the legislature that this appropriation not be included in the standard budget of the department of revenue for the immediately succeeding fiscal biennium.

(b) The department of revenue shall establish a grant application and program for distribution of the funds appropriated in subsection (a) of this section and as specified in this subsection. Not more than one-half (1/2) of the amount appropriated in subsection (a) of this section may be distributed for purposes of restoring revenue attributable to any reduction in residential property tax assessments from tax years 2025. Any remaining funds from the appropriation in subsection (a) of this section shall be available for distribution for purposes of restoring revenue attributable to any reduction in residential property tax assessments from tax year 2026.

(c) The following shall apply to grants made under this section:

(i) No school district shall qualify for a grant under this section;

(ii) Subject to paragraph (iii) of this subsection, only counties, cities and towns that are, or are located within, the counties with the eight (8) lowest total assessed valuations for the current tax year, as certified by the department of revenue, shall qualify for grants under this section;

(iii) Only counties, cities and towns within the counties qualifying under paragraph (ii) of this subsection that also each impose the maximum statutory mill levy authorized to be imposed by the applicable governing board shall qualify for grants under this section;

(iv) Any special district that also imposes the maximum statutory mill levy authorized to be imposed by the applicable governing board shall qualify for grants under this section.

(d) Counties qualified under subsection (c) of this section and any special district located outside of a county qualified under subsection (c) of this section shall prepare a grant application to the department of revenue on behalf of the county and all cities, towns and qualifying special districts in the county. If awarded grant funds under this section, the county shall distribute the funds in proportion to the demonstrated reduction in residential property tax assessments as compared to tax year 2024 and directly attributable to legislation exempting or otherwise reducing residential property tax assessments enacted during the 2025 general session.

(e) Grants awarded under this section shall not exceed an amount equal to seventy-five percent (75%) of the demonstrated reduction of residential property tax assessments as compared to tax year 2024 and directly attributable to legislation exempting or otherwise reducing residential property tax

assessments enacted during the 2025 general session. If funds appropriated under subsection (a) of this section and allocated for tax years 2025 and 2026 are insufficient to restore the demonstrated reduced residential property tax assessments under this section, the department of revenue shall make the grant awards on a pro rata basis.

(f) The department of revenue shall administer the program under this section and shall promulgate all rules necessary to implement this section."

Page 3-line 7 Delete "**Section 2.**" and insert "**Section 3.**".

Page 3-line 10 Delete "**Section 3.**" and insert "**Section 4.**". WILLIAMS

ROLL CALL

Ayes: Representative(s) Banks, Brown, L, Byron, Campbell, E, Chestek, Connolly, Eklund, Harshman, Larson, Lawley, Nicholas, Posey, Washut, Williams

Nays: Representative(s) Allemand, Andrew, Angelos, Bear, Brady, Bratten, Brown, G, Campbell, K, Clouston, Davis, Erickson, Filer, Geringer, Guggenmos, Heiner, Hoeft, Jarvis, Kelly, Knapp, Larsen, Lien, Locke, Lucas, Mccann, Neiman, Ottman, Pendergraft, Provenza, Rodriguez-Williams, Schmid, Sherwood, Singh, Smith, Storer, Strock, Styvar, Tarver, Thayer, Wasserburger, Webb, Webber, Wharff, Winter, Wylie, Yin

Excused: Representative(s) Haroldson, Johnson, Riggins

Ayes 14 **Nays** 45 **Excused** 3 **Absent** 0 **Conflicts** 0

SF0069H3021/WITHDRAWN

2/19/2025 H 3rd Reading:Passed 42-19-1-0-0

ROLL CALL

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

Nays: Representative(s) Campbell, E, Chestek, Clouston, Davis, Eklund, Harshman, Jarvis, Larsen, Larson, Nicholas, Posey, Provenza, Sherwood, Storer, Thayer, Washut, Williams, Wylie, Yin

Excused: Representative Riggins

Ayes 42 **Nays** 19 **Excused** 1 **Absent** 0 **Conflicts** 0

2/20/2025 S Received for Concurrence

2/20/2025 S Concur:Failed 6-25-0-0-0

ROLL CALL

Ayes: Senator(s) Boner, Hicks, Kolb, Nethercott, Pearson, Steinmetz

Nays: Senator(s) Anderson, Barlow, Biteman, Brennan, Case, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hutchings, Ide, Jones, Landen, Laursen, Mckeown, Olsen, Pappas, Rothfuss, Salazar, Schuler, Scott, Smith

Ayes 6 **Nays** 25 **Excused** 0 **Absent** 0 **Conflicts** 0

2/20/2025 S Appointed JCC01 Members
Senator(s) Salazar, Gierau, McKeown

2/20/2025 H Appointed JCC01 Members
Representative(s) Locke, Heiner, Knapp