STATE OF WYOMING

## SENATE FILE NO. SF0102

Surviving parents of gold star veterans-exemptions.

Sponsored by: Senator(s) Landen, Anderson, Brennan and Dockstader and Representative(s) Harshman and Locke

## A BILL

## for

1	AN ACT relating to taxation and revenue; providing tax
2	exemptions for surviving parents of veterans as specified;
3	requiring rulemaking; and providing for effective dates.
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5	Be It Enacted by the Legislature of the State of Wyoming:
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7	<b>Section 1.</b> W.S. 39-13-105(a)(v), (c)(ii), (v),
8	(h)(intro), (i) and (ii) is amended to read:
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10	39-13-105. Exemptions.
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12	(a) The following persons who are bona fide Wyoming
13	residents for at least three (3) years at the time of
14	claiming the exemption are entitled to receive the tax
15	exemption provided by W.S. 39-11-105(a)(xxiv):

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2 (v) A surviving spouse, during widowhood or 3 widower hood, of any person qualifying under this 4 subsection or who died while serving honorably during the war, conflict or period described in this section or the 5 surviving parents if there is no surviving spouse. 6 Surviving parents who are divorced and living separately 7 8 may both qualify separately for the exemption. The tax exemption shall be applied to property the title to which 9 10 is held by the surviving spouse or surviving parents or to 11 property which is the subject of a trust created by or for 12 the benefit of the surviving spouse or surviving parents; 13 (c) Except as provided in subsection (g) of this 14

14 (C) Except as provided in subsection (g) of this 15 section, in order to receive the exemption provided by this 16 section the claimant shall file a sworn claim on or before 17 the fourth Monday in May with the county assessor of the 18 county in which the property against which the exemption is 19 sought is located indicating:

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(ii) That during the lifetime of the claimant,
or the claimant's spouse or the claimant's parents, the
claimant, or the claimant's spouse is or the claimant's

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parents are listed as an owner of the property, that the 1 2 property is the subject of a trust created by or for the 3 benefit of the claimant, or the claimant's spouse or the 4 claimant's parents, or the claimant, or the claimant's spouse is or the claimant's parents are listed as a 5 purchaser on a valid and effective contract for deed for 6 7 the property and evidence of the contract for deed has been 8 recorded with the county clerk; 9 10 (v) That the exemption shall be claimed by the 11 veteran or qualifying surviving spouse or qualifying 12 surviving parents in not more than one (1) county in this state unless the surviving parents are divorced and living 13 in different counties. 14 15 16 (h) A surviving spouse, during widowhood or widower 17 hood, or the surviving parents if there is no surviving spouse, is qualified shall qualify for the tax exemption 18 19 under W.S. 39-11-105(a)(xxiv) and is entitled to may apply 20 for it the exemption under the same procedure specified in this section for veterans if: 21

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1 (i) At the time of the spouse's death, both the 2 veteran and the veteran's spouse or parents were residents of Wyoming; 3 4 5 (ii) The veteran's spouse has or parents have been a resident residents of Wyoming for at least three (3) 6 7 years at the time the spouse claims or parents claim the 8 exemption; and 9 10 Section 2. The department of revenue shall promulgate 11 any rules necessary to implement this act. 12 13 Section 3. 14 (a) Except as provided in subsection (b) of this 15 16 section, this act is effective July 1, 2025. 17 (b) Sections 2 and 3 of this act are effective 18 19 immediately upon completion of all acts necessary for a 20 bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution. 21 22 23 (END)

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