

ENROLLED ACT NO. 64, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING  
2025 GENERAL SESSION

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.

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

**Section 1.** W.S. 39-11-105 by creating a new subsection (c) is amended to read:

**39-11-105. Exemptions.**

(c) For any property where more than one (1) exemption applies under subsection (a) of this section, the exemptions shall be applied in a manner determined by the department of revenue in accordance with the following:

(i) If the exemption is to a portion of the assessed value of the property, the exemptions shall be applied in sequence so that subsequent exemptions are applied to the assessed value as it is modified by the application of the preceding exemption;

(ii) Exemptions based on a percentage of property value shall be applied in the order of the smallest percentage to the largest percentage;

(iii) Exemptions not based on a percentage of property value shall be applied after any exemptions that are based on a percentage of property value.

**Section 2.**

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(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.

ORIGINAL HOUSE  
BILL NO. HB0279

ENGROSSED

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**Section 3.** 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.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk