

ENROLLED ACT NO. 19, SENATE

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

AN ACT relating to taxation and revenue; providing a business property tax exemption as specified; and providing for an effective date.

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

**Section 1.** W.S. 39-11-105(a)(xlii) is amended to read:

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

(a) The following property is exempt from property taxation:

(xlii) ~~If a person owns two thousand four hundred dollars (\$2,400.00) or less~~ The first seventy-five thousand dollars (\$75,000.00) in fair market value of business property owned by a person in ~~one (1) each~~ county, ~~the business property~~ shall be exempt ~~as de minimis business property~~ from taxation. As used in this paragraph, "business property" means taxable personal property excluding any property that is exempt under W.S. 39-11-105(a)(xi) as personal property held for personal or family use.

ORIGINAL SENATE  
FILE NO. SF0048

ENGROSSED

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SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING  
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**Section 2.** This act is effective January 1, 2026.

(END)

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

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

\_\_\_\_\_  
Governor

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

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

I hereby certify that this act originated in the Senate.

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