

ORIGINAL SENATE
FILE NO. SF0102

ENROLLED ACT NO. 68, SENATE

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

AN ACT relating to taxation and revenue; providing tax exemptions for surviving parents of veterans as specified; requiring rulemaking; and providing for effective dates.

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

Section 1. W.S. 39-13-105(a)(v), (c)(ii), (v), (h)(intro), (i) and (ii) is amended to read:

39-13-105. Exemptions.

(a) The following persons who are bona fide Wyoming residents for at least three (3) years at the time of claiming the exemption are entitled to receive the tax exemption provided by W.S. 39-11-105(a)(xxiv):

(v) A surviving spouse, during widowhood or widower hood, of any person qualifying under this subsection or who died while serving honorably during the war, conflict or period described in this section or the surviving parents if there is no surviving spouse. Surviving parents who are divorced and living separately may both qualify separately for the exemption. The tax exemption shall be applied to property the title to which is held by the surviving spouse or surviving parents or to property which is the subject of a trust created by or for the benefit of the surviving spouse or surviving parents;

(c) Except as provided in subsection (g) of this section, in order to receive the exemption provided by this section the claimant shall file a sworn claim on or before the fourth Monday in May with the county assessor of the county in which the property against which the exemption is 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 parents are listed as an owner of the property, that the property is the subject of a trust created by or for the benefit of the claimant, ~~or~~ the claimant's spouse or the claimant's parents, or the claimant, ~~or~~ the claimant's spouse ~~is~~ or the claimant's parents are listed as a purchaser on a valid and effective contract for deed for the property and evidence of the contract for deed has been recorded with the county clerk;

(v) That the exemption shall be claimed by the veteran or qualifying surviving spouse or qualifying surviving parents in not more than one (1) county in this state unless the surviving parents are divorced and living in different counties.

(h) A surviving spouse, during widowhood or widowerhood, or the surviving parents if there is no surviving spouse, ~~is qualified shall qualify~~ for the tax exemption under W.S. 39-11-105(a)(xxiv) and ~~is entitled to~~ may apply for ~~it the exemption~~ under the same procedure specified in this section for veterans if:

(i) At the time of the spouse's death, both the veteran and the veteran's spouse or parents were residents of Wyoming;

(ii) The veteran's spouse ~~has~~ or parents have been ~~a resident~~ residents of Wyoming for at least three (3) years at the time the spouse ~~claims~~ or parents claim the exemption; and

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Section 2. The department of revenue shall promulgate any rules necessary to implement this act.

Section 3.

(a) Except as provided in subsection (b) of this section, this act is effective July 1, 2025.

(b) Sections 2 and 3 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.

(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