

[BUDGET (s) AFFECTED]

Section Under Consideration:

**Section 328. [ADDITIONS TO 300 SECTIONS]**

\* \* \* \* \*

1 Page 1-line 10 After "budget;" insert "clarifying  
2 application procedures for the homeowner tax  
3 exemption;".  
4

5 Page 141-after line 19 Insert the following new section and  
6 renumber as necessary:  
7

8 "[HOMEOWNER TAX EXEMPTION - PROCEDURES]  
9

10 **Section 328.**

11 (a) W.S. 39-11-105(a)(xlvi)(B) is amended to read:  
12

13 39-11-105. Exemptions.  
14

15 (a) The following property is exempt from property taxation:  
16

17 (xlvi) A portion of a single family residential  
18 structure and the associated improved land as a homeowner tax  
19 exemption as provided in this paragraph. The following shall apply  
20 to this exemption:  
21

22 (B) As used in this paragraph, "single family  
23 residential structure" means a structure intended for human  
24 habitation including a house, modular home, mobile home, townhouse  
25 or condominium that is a privately owned single family dwelling  
26 unit. Beginning with tax year 2026 and each tax year thereafter,  
27 "single family residential structure" shall mean a single family  
28 residential structure as defined in this subparagraph where the  
29 person claiming the exemption actually resides for not less than  
30 eight (8) months of the year. For tax years 2027 and 2028, if a  
31 primary residence is sold and another property is purchased within  
32 the state of Wyoming, the months residing in both owner-occupied  
33 residences shall apply to the requirements of this exemption.  
34 Beginning with tax year 2026 and each tax year thereafter, if the  
35 person claiming the exemption or a member of that person's  
36

1 immediate family is an active duty member of the armed forces and  
2 service in the armed forces is the reason that the person claiming  
3 the exemption cannot meet the eight (8) month requirement specified  
4 in this subparagraph, the person shall qualify for the exemption  
5 if the single family residential structure is the legal domicile  
6 of the applicable member of the armed forces. For tax year 2026,  
7 the person claiming the exemption shall submit a claim to the  
8 county assessor not later than the second Monday in May in a manner  
9 provided by the department of revenue. For tax years 2027 and 2028,  
10 the person claiming the exemption shall submit a claim to the  
11 county assessor not later than March 1 in a manner provided by the  
12 department of revenue;  
13

14 (b) This section shall apply to claims for the property tax  
15 exemption under W.S. 39-11-105(a) (xlvii) for the tax year beginning  
16 January 1, 2026.  
17

18 (c) This section is effective immediately."  
19

20 To the extent required by this amendment: adjust totals; and  
21 renumber as necessary. BEAR