

1 Page 1-line 14 Delete "a new paragraph (xix)" and insert "new
2 paragraphs (xix) and (xx)".
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4 Page 1-line 14 Before "39-13-103(b)(iii)" insert "39-11-
5 105(a)(xlvi)(B),".
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7 Page 3-after line 15 Insert:
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9 **"39-11-105. Exemptions.**

10 (a) The following property is exempt from property taxation:
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13 (xlvi) A portion of a single family residential
14 structure and the associated improved land as a homeowner tax
15 exemption as provided in this paragraph. The following shall apply
16 to this exemption:
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18 (B) As used in this paragraph, "single family
19 residential structure" means a structure intended for human
20 habitation including a house, modular home, mobile home, townhouse
21 or condominium that is a privately owned single family dwelling
22 unit. Beginning with tax year 2026 and each tax year thereafter,
23 "single family residential structure" shall mean a single family
24 residential structure as defined in this subparagraph where the
25 person claiming the exemption actually resides for not less than
26 eight (8) months of the year. Beginning with tax year 2027, if a
27 primary residence is sold and another property is purchased within
28 the state of Wyoming, the months residing in both owner-occupied
29 residences shall apply to the requirements of this exemption.
30 Beginning with tax year 2026 and each tax year thereafter, if the
31 person claiming the exemption or a member of that person's
32 immediate family is an active duty member of the armed forces and
33 service in the armed forces is the reason that the person claiming
34 the exemption cannot meet the eight (8) month requirement specified
35 in this subparagraph, the person shall qualify for the exemption
36 if the single family residential structure is the legal domicile
37 of the applicable member of the armed forces. For tax year 2026,
38 the person claiming the exemption shall submit a claim to the
39 county assessor not later than the second Monday in May in a manner
40 provided by the department of revenue. For tax year 2027 and each
41 tax year thereafter, the person claiming the exemption shall submit
42 a claim to the county assessor not later than March 1 in a manner
43 provided by the department of revenue;". HICKS