

HOUSE BILL NO. HB0045

Long-term homeowner tax exemption-revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation; revising the deadline to apply
2 for the property tax exemption for long-term homeowners;
3 providing a method to claim the property tax exemption in
4 subsequent years; repealing the sunset date of the property
5 tax exemption; and providing for an effective date.

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

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9 **Section 1.** W.S. 39-11-105(a) (xlv) (B) and by creating
10 a new subparagraph (D) is amended to read:

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12 **39-11-105. Exemptions.**

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

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(xlv) A portion of property used as a primary residence by long-term homeowners as provided in this paragraph. The following shall apply to this exemption:

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5 (B) Not more than one (1) exemption under
6 this paragraph shall apply to the same property in any year
7 and no owner shall claim more than one (1) exemption under
8 this paragraph in any year including property that houses
9 more than one (1) family. To claim an exemption under this
10 paragraph the owner of the residential real property shall
11 submit a claim to the county assessor not later than ~~the~~
12 ~~fourth Monday in May~~ March 1 each year on forms provided by
13 the department of revenue demonstrating that the person is
14 the owner of the property, that the person or the person's
15 spouse is sixty-five (65) years of age or older and has
16 paid residential property tax in Wyoming for twenty-five
17 (25) years or more on any residential property and that the
18 property is the person's primary residence. A surviving
19 spouse of a person who qualified under this paragraph and
20 who would not otherwise qualify under this paragraph shall
21 continue to qualify for the exemption under this paragraph.
22 False claims are punishable as provided by W.S. 6-5-303;

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10 **Section 2.** 2024 Wyoming Session Laws, Chapter 106,
11 Section 2 is repealed.

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13 **Section 3.** This act is effective July 1, 2026.

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15 (END)