

HOUSE BILL NO. HB0067

Eligibility for veterans property tax exemption-amendments.

Sponsored by: Representative(s) Connolly, Davis, Filer, Neiman and Posey and Senator(s) Barlow, Cooper and Pappas

A BILL

for

1 AN ACT relating to taxation and revenue; providing an ad
2 valorem tax exemption for bona fide Wyoming residents who
3 are honorably discharged veterans who served in the United
4 States armed forces or the Wyoming national guard for a
5 specified time period; providing an ad valorem tax
6 exemption for bona fide Wyoming residents who are active or
7 reserve members of the Wyoming national guard or the United
8 States armed forces; providing an ad valorem tax exemption
9 for bona fide Wyoming residents who are surviving spouses
10 or surviving parents of specified veterans and military
11 members; amending the bona fide Wyoming residency
12 requirement as specified; providing definitions; specifying
13 applicability; and providing for an effective date.

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

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2 **Section 1.** W.S. 39-13-105(a) (intro) and by creating
3 new paragraphs (viii) through (xi) and (f) is amended to
4 read:

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6 **39-13-105. Exemptions.**

7

8 (a) The following persons who are bona fide Wyoming
9 residents for ~~at least three (3) years not less than one~~
10 (1) year at the time of claiming the exemption are entitled
11 to receive the tax exemption provided by W.S.
12 39-11-105(a) (xxiv):

13

14 (viii) An honorably discharged veteran who
15 served on active duty in the armed forces of the United
16 States for not less than eighteen (18) consecutive months;

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18 (ix) An honorably discharged veteran who served
19 in the Wyoming national guard for not less than eighteen
20 (18) consecutive months;

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8 (f) As used in this section:

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1 **Section 2.** The exemption provided by this act shall
2 first apply to the tax year beginning January 1, 2026.

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4 **Section 3.** This act is effective immediately upon
5 completion of all acts necessary for a bill to become law
6 as provided by Article 4, Section 8 of the Wyoming
7 Constitution.

8

9 (END)