

HOUSE BILL NO. HB0068

Veteran's exemption.

Sponsored by: Representative(s) Styvar, Allemand, Angelos, Campbell, K, Connolly, Riggins and Webb and Senator(s) Barlow, Boner and Crum

A BILL

for

1 AN ACT relating to property taxation; expanding the
2 veteran's property tax exemption for veterans who are
3 certified as having permanent or total service connected
4 disability; making conforming changes; specifying
5 applicability; and providing for an effective date.

6

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

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9 **Section 1.** W.S. 39-13-105(a)(vii), (b) and by
10 creating a new subsection (n) is amended to read:

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12 **39-13-105. Exemptions.**

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14 (a) The following persons who are bona fide Wyoming
15 residents for at least three (3) years at the time of

1 claiming the exemption are entitled to receive the tax
2 exemption provided by W.S. 39-11-105(a) (xxiv) :

3

4 (vii) A disabled veteran with a compensable
5 service connected disability certified by the veterans
6 administration or a branch of the armed forces of the
7 United States. A veteran who is certified as having a
8 permanent and total service connected disability of one
9 hundred percent (100%) or as being totally and permanently
10 disabled as provided by rule of the department shall be
11 eligible for an exemption as provided in subsection (n) of
12 this section.

13

14 (b) Except as provided in subsection (n) of this
15 section, the exemption for veterans is limited to an annual
16 exemption of six thousand dollars (\$6,000.00) of assessed
17 value.

18

19 (n) For a veteran who is certified as having a
20 permanent and total service connected disability of one
21 hundred percent (100%) or as being totally and permanently
22 disabled as provided by rule of the department, the
23 exemption under W.S. 39-11-105(a) (xxiv) shall be the full

1 assessed value of the primary residence owned by the
2 veteran, including not more than ten (10) acres of
3 associated land. Notwithstanding any other provision of
4 this section, the surviving spouse of the disabled veteran
5 shall remain eligible for the exemption under this
6 subsection if the surviving spouse has not remarried and
7 the property remains the primary residence of the surviving
8 spouse. If a veteran or surviving spouse elects not to
9 accept or is not eligible for the exemption under this
10 subsection, the veteran or surviving spouse may still be
11 eligible for the exemption specified under subsection (b)
12 of this section as provided in this section.

13

14 **Section 2.** This act shall first apply to the tax year
15 beginning January 1, 2027.

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

21

22

(END)