

HOUSE BILL NO. HB0109

Property tax exemptions-application date.

Sponsored by: Representative(s) Bratten, Angelos, Brady,
Heiner, Lien and McCann and Senator(s)
Dockstader and Ide

A BILL

for

1 AN ACT relating to ad valorem taxation; clarifying
2 application procedures for the homeowner tax exemption;
3 specifying applicability; and providing for an effective
4 date.

5

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

7

8 **Section 1.** W.S. 39-11-105(a) (xlvi) (B) is amended to
9 read:

10

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

12

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

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1 (xlvi) A portion of a single family residential
2 structure and the associated improved land as a homeowner
3 tax exemption as provided in this paragraph. The following
4 shall apply to this exemption:

5

6 (B) As used in this paragraph, "single
7 family residential structure" means a structure intended
8 for human habitation including a house, modular home,
9 mobile home, townhouse or condominium that is a privately
10 owned single family dwelling unit. Beginning with tax year
11 2026 and each tax year thereafter, "single family
12 residential structure" shall mean a single family
13 residential structure as defined in this subparagraph where
14 the person claiming the exemption actually resides for not
15 less than eight (8) months of the year. Beginning with tax
16 year 2026 and each tax year thereafter, if the person
17 claiming the exemption or a member of that person's
18 immediate family is an active duty member of the armed
19 forces and service in the armed forces is the reason that
20 the person claiming the exemption cannot meet the eight (8)
21 month requirement specified in this subparagraph, the
22 person shall qualify for the exemption if the single family
23 residential structure is the legal domicile of the

1 applicable member of the armed forces. The person claiming
2 the exemption shall submit a claim to the county assessor
3 not later than the second Monday in May each year in a
4 manner provided by the department of revenue;

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6 **Section 2.** This act shall apply to claims for the
7 property tax exemption under W.S. 39-11-105(a)(xlvi) for
8 the tax year beginning January 1, 2026.

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

14

15 (END)