

SENATE FILE NO. SF0077

Homeowner property tax exemption revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation; revising the definition of
2 "single family residential structure" for purposes of the
3 homeowner property tax exemption; repealing the eight
4 months of the year residency requirement to receive the
5 homeowner property tax exemption; and providing for an
6 effective date.

7

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

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

12

13 **39-11-105. Exemptions.**

14

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

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

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

1 residential structure is the legal domicile of the
2 applicable member of the armed forces;

3

4 **Section 2.** 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)