

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:*

9

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

12

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

14

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

1

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:

6

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)