

SENATE FILE NO. SF0098

Eligibility for veteran property tax exemption-amendments-2.

Sponsored by: Senator(s) Cooper, Anderson, Crago, Crum and Nethercott

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;

17

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

21

1 (x) An active or reserve member of the Wyoming
2 national guard who is in good standing with the Wyoming
3 national guard;

4
5 (xi) An active or reserve member of the armed
6 forces who is in good standing with the armed forces.

7
8 (f) As used in this section:

9
10 (i) "Good standing" means an active or reserve
11 member of the armed services or the Wyoming national guard
12 who has completed a creditable year of service toward
13 military retirement in the calendar year immediately
14 preceding the application for the tax exemption under this
15 section;

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17 (ii) "Honorably discharged veteran" means a
18 member of the armed forces of the United States whose
19 written evidence of separation from the armed forces shows
20 an honorable discharge or the rendition of honorable
21 military service.

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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)