

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO.

Agricultural land qualifications-annual gross revenues.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; amending  
2 qualifications relating to classifying parcels of land as  
3 agricultural land for purposes of ad valorem taxation; and  
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-13-103(b)(x)(B)(III) is amended to  
9 read:

10

11 **39-13-103. Imposition.**

12

13 (b) Basis of tax. The following shall apply:

1

2 (x) The following shall apply to agricultural  
3 land:

4

5 (B) Contiguous or noncontiguous parcels of  
6 land under one (1) operation owned or leased shall qualify  
7 for classification as agricultural land if the land meets  
8 each of the following qualifications:

9

10 (III) ~~If the land is not leased land,~~  
11 ~~The owner~~ or lessee of the land has derived annual gross  
12 revenues of not less than ~~five hundred dollars~~  
13 ~~(\$500.00)~~ five thousand dollars (\$5,000.00) from the  
14 marketing of agricultural products. ~~, or if the land is~~  
15 ~~leased land the lessee has derived annual gross revenues of~~  
16 ~~not less than one thousand dollars (\$1,000.00) from the~~  
17 ~~marketing of agricultural products.~~ If a portion of the  
18 land is used for a farmstead structure, that area of the  
19 land upon which the structure is built and which supports  
20 the use of the structure shall be deemed to meet the  
21 requirements of this subdivision if the farmstead structure  
22 is part of one (1) operation that meets the requirements of  
23 this subdivision; and

