



## WYOMING LEGISLATIVE SERVICE OFFICE

# Memorandum

**DATE** June 11, 2024

**TO** Joint Appropriations Committee

**FROM** Tamara Rivale, Legislative Counsel

**SUBJECT** Topic Summary: Foreign Ownership of Land in Wyoming

This summary provides background information on Wyoming legislation concerning foreign ownership of property, Wyoming and other states' laws, and the historical and current legal landscape of alienage-related property ownership laws.

### **Approved Interim Topic**

#### Priority No. 5: Foreign Ownership of Land in Wyoming.

*The Committee will address foreign adversaries' ownership of land in Wyoming by examining the potential risks to national security. The Committee will consider regulatory measures to ensure transparency, fairness, and protection of domestic interests without hindering foreign investments from non-adversarial countries that benefit the State of Wyoming.*

### **Legislative Background**

During the 2024 Legislative Session, the Legislature enacted Senate File 77,<sup>1</sup> which requires the Governor (in consultation with the Director of the Office of Homeland Security) to designate properties or areas as critical infrastructure zones and provide a list of the zones to county clerks. County clerks must then report conveyances<sup>2</sup> within or near the zones to the Division of Criminal Investigation, which may investigate the conveyances

---

<sup>1</sup> 2024 Wyo. Sess. Laws, ch. 72,

<sup>2</sup> As defined in Senate File 77, a "conveyance" is generally any instrument by which an estate or interest in real property is created, mortgaged, assigned, or transferred. W.S. 34-1-102. "Conveyances" also include conveyances of surface interests, mineral interests, and pore space interests. W.S. 19-13-501(a)(i).

to determine if they pose a threat to national security or involve a foreign adversary.<sup>3</sup> While the bill concerns investigation of certain land transactions, it does not generally prohibit foreign ownership of land.

In recent sessions, however, the Wyoming Legislature has considered a variety of bills that would have prohibited certain foreign ownership of land:

- 2024 Senate Joint Resolution 2. Foreign adversaries-prohibited property ownership.<sup>4</sup>
- 2024 Senate File 102. Foreign property ownership-critical infrastructure.<sup>5</sup>
- 2024 House Bill 183. Prohibiting foreign property ownership in Wyoming.<sup>6</sup>
- 2024 House Bill 168. Foreign ownership of Wyoming agricultural lands.<sup>7</sup>
- 2023 Senate File 124. Foreign ownership of agricultural land.<sup>8</sup>
- 2023 House Bill 116. Prohibiting foreign property ownership in Wyoming.<sup>9</sup>
- 2023 House Bill 88. Foreign ownership of agricultural land-prohibited.<sup>10</sup>

In other state legislatures, between January and June 2023, fifteen state laws regulating foreign ownership of land were enacted. Lawmakers in over twenty other states introduced bills on the topic as well.<sup>11</sup> This does not include a number of older state laws concerning foreign ownership of land that were already in effect before 2023.<sup>12</sup>

Generally, these modern restrictions on ownership of foreign land fall into three categories: (1) restricting foreign ownership of agricultural land; (2) restricting foreign ownership of land near military installations of critical infrastructure; or (3) restricting foreign ownership of all real property to some extent.

---

<sup>3</sup> W.S. 19-13-501 and 19-13-502.

<sup>4</sup> Available at: <https://www.wyoleg.gov/Legislation/2024/SJ0002>.

<sup>5</sup> Available at: <https://www.wyoleg.gov/Legislation/2024/SF0102>.

<sup>6</sup> Available at: <https://www.wyoleg.gov/Legislation/2024/HB0183>.

<sup>7</sup> Available at: <https://www.wyoleg.gov/Legislation/2024/HB0168>.

<sup>8</sup> Available at: <https://www.wyoleg.gov/Legislation/2023/SF0124>.

<sup>9</sup> Available at: <https://www.wyoleg.gov/Legislation/2023/HB0116>.

<sup>10</sup> Available at: <https://www.wyoleg.gov/Legislation/2023/HB0088>.

<sup>11</sup> Anderson, Mulligan, Hawkins, *State Regulation of Foreign Ownership of U.S. Land: January to June 2023*, Cong. Rsch. Serv., (July 28, 2023). Available at:

<https://crsreports.congress.gov/product/pdf/LSB/LSB11013>. (The fifteen states listed as having adopted recent laws are Alabama, Arkansas, Florida, Idaho, Indiana, Louisiana, Mississippi, Montana, North Dakota, Oklahoma, South Dakota, Tennessee, Utah, West Virginia, and Virginia).

<sup>12</sup> Iowa Code §§ 9I.1–9I.12; Kan. Stat. §17-7505(d); Ky. Stat. § 381.300(1); Minn. Stat. § 500.221; Mo. Rev. Stat. §§ 442.571, 442.586; Neb. Code § 76-402 et seq.; 68 Pa. Stat. Ann. §§ 28, 30, 31, & 41–47; S.C. Code Ann. §§ 27-13-30, 27-13-40; Wis. Stat. Ann. §§ 710.01–02.

State laws and legislative proposals restricting foreign ownership of land vary in approach, requirements, and the groups subject to land ownership restrictions. Some mandate disclosure or studies on foreign ownership of U.S. land, while others prohibit certain transactions and require divestiture. Additionally, some laws apply to transactions with individuals and entities from specific countries (e.g., countries listed or designated under federal law or regulations), while others govern purchases by all non-U.S. citizens.<sup>13</sup> It is difficult to tell what practical challenges might exist to the enforcement and implementation of these laws. Only one state appears to have ordered a significant divestiture under its recent law. In November 2023, Arkansas directed the subsidiary of a Chinese-owned company to divest itself of 160 acres of agricultural land within two years.<sup>14</sup>

### Wyoming Alien Land Laws

The property rights of persons who are not citizens or nationals of the United States ("aliens") are primarily matters of state regulation that are governed by the constitutional and statutory provisions of a state, subject only to the U.S. Constitution and to the treaties of the United States.<sup>15</sup> Several state constitutions specifically grant certain aliens the same rights as citizens with respect to real property.<sup>16</sup> As discussed below, the Wyoming Constitution addresses property rights of resident aliens but does not specifically mention nonresident aliens. While Wyoming currently has no state statute concerning alien property rights, an alien land law was in effect from 1943 to 2001.<sup>17</sup>

### Wyoming Constitution

Article 1, Section 29 of the Wyoming Constitution states that:

No distinction shall ever be made by law between resident aliens and citizens as to the possession, taxation, enjoyment and descent of property.<sup>18</sup>

Research revealed no Wyoming Supreme Court case interpreting the term "resident alien" or the exact scope of this provision. Two cases in Wyoming discuss the provision, and from

---

<sup>13</sup> See Anderson, *supra* note 11.

<sup>14</sup> Tim Griffin, Arkansas Attorney General, *Syngenta must divest itself of the land it owns in Craighead County*, Press Release (November 9, 2023). Available at:

[https://arkansasag.gov/news\\_releases/attorney-general-griffin-collects-280000-fine-payment-from-chinese-state-owned-syngenta-seeds-llc](https://arkansasag.gov/news_releases/attorney-general-griffin-collects-280000-fine-payment-from-chinese-state-owned-syngenta-seeds-llc).

<sup>15</sup> 3B Am Jur § 2531 2d Aliens and Citizens (1998).

<sup>16</sup> *Id.* (citing *Applegate v. Luke*, 291 S.W. 978 (Ark. 1927)).

<sup>17</sup> 1943 Wyo. Sess. Laws ch. 27; 2001 Wyo. Session Laws, ch. 93, § 1.

<sup>18</sup> Wyo. Const. Article 1, § 29. For reference, Arkansas, South Dakota, West Virginia and Wisconsin have similar provisions. Ark. Const. art. 2, § 20; S.D. Const. art. VI, § 14; W. Va. Const. art. II, § 5; Wis. Const. art. I, § 15.

those, it is clear that "alien" refers to an individual who is not a citizen of the United States.<sup>19</sup> It is not as clear whether "resident" refers to an alien's legal status in the United States (i.e., a lawful permanent resident) or to an alien's residency in the state of Wyoming. In *Glynn v. Glynn*, decided in 1901, the Nebraska Supreme Court interpreted "resident alien," as used in a similar state constitutional provision, to mean a non-citizen alien who resides in the state of Nebraska.<sup>20</sup>

In *Applegate v. Luke*, decided in 1925, the Arkansas Supreme Court struck down an alien land law under a similar constitutional provision.<sup>21</sup> The Arkansas alien land act prevented all aliens, except those subject to naturalization and those protected by treaty, from possessing, enjoying, using, cultivating, occupying, and transferring real estate. The Arkansas Supreme Court determined the act was in direct conflict with the Arkansas Constitution because the act prohibited resident aliens from owning property. The court stated:

The manifest and only intent which can be extracted from the language is that all resident aliens in Arkansas, whether eligible to naturalization and citizenship under the laws of the United States have the same right to acquire and enjoy the possession of property in this State either by purchase or descent, that any natural citizen has.<sup>22</sup>

The resident alien property rights afforded by the Arkansas Constitution may be reflected in the statute it enacted in 2023 to restrict certain foreign investments in agricultural land located within Arkansas. The law specifically grants a "prohibited foreign party who is a resident alien of the United States" the same rights to acquire and hold agricultural land in the state upon the same terms as a citizen of the United States during the continuance of his or her residence in Arkansas.<sup>23</sup>

### Wyoming Alien Land Law Statute

Turning to the alien land law that was in effect in Wyoming from 1943 through 2001, the original statute prohibited "all aliens not eligible to citizenship under the laws of the United States" from acquiring, possessing, enjoying, using, leasing, transmitting, and inheriting

<sup>19</sup> *Bamforth v. Ihmsen*, 205 P. 1004 (Wyo. 1922) (noting "resident aliens are entitled to inherit property the same as citizens"); *Dutton v. Donahue*, 8 P.2d 90 (Wyo. 1932)(alien heirs entitled to inherit real property under the treaty with Great Britain.).

<sup>20</sup> *Glynn v. Glynn*, 87 N.W. 1052, 1052 (Neb. 1901). ("Thus, a subject of Great Britain who lived in Nebraska would be a 'resident alien,' . . . whilst, had he resided in Illinois, he would not have been a resident alien.").

<sup>21</sup> 173 Ark. 93 (1927). Ark. Const. Art. 2, § 20 provides: "No distinction shall ever be made by law, between resident aliens and citizens, in regard to the possession, enjoyment or descent of property."

<sup>22</sup> *Id.* at 979.

<sup>23</sup> Ark. Code Ann. § 18-11-804.

real property, or any interest therein, in this State, or having in whole or part the beneficial use thereof. The law rendered such transfers void and classified violations as a felony. The original act also specifically excluded Chinese nationals from the provisions of the act.

The law does not appear to have been challenged in Wyoming, but in the mid-twentieth century, similar statutes were struck down by state supreme courts on the grounds that the classification discriminated on the basis of race or nationality in violation of the Fourteenth Amendment to the U.S. Constitution. This surprised some because the U.S. Supreme Court had upheld similar alien land laws years earlier (discussed in greater detail in the next section). State courts in California, Montana, and Oregon determined that while the alien land laws purported to classify persons on the basis of eligibility for citizenship, in fact, it was on the basis of race or nationality and thus effectuated racial discrimination.<sup>24</sup>

The Wyoming statute was amended in 1954 to limit its operation to non-resident aliens ineligible for citizenship, making the statute appear consistent with Wyoming Constitution Article 1, Section 29. However, due to changes in federal law, the scope of the law was rendered unclear.<sup>25</sup> In 1983, the Legislature amended the statute to create an exception for residential property under one acre.<sup>26</sup> Then in 2001, the Legislature repealed the law.<sup>27</sup>

### **Historical Legal Landscape of Alien Property Rights**

According to common law, aliens were not permitted to take land by operation of law. Aliens could take land by an act of private parties, but they had no right to hold the land against the state—meaning land could be escheated (or given) to the state.<sup>28</sup> The general rule is that aliens have only a right to real property as is permitted by the U.S. Constitution, federal laws, state constitutions, state laws, and international treaties.<sup>29</sup> However, most state legislation has tended to allow aliens to take, hold, and purchase real property<sup>30</sup> with specific restrictions for certain actors and the types or amounts of land that may be held.

<sup>24</sup> See *Sei Fujii v. State*, 242 P.2d 617, 625 (Cal. 1952); *State v. Oakland* 287 P.2d 39, 42 (Mont. 1955); *Namba v. McCourt*, 204 P.2d 569, 614 (Or. 1949).

<sup>25</sup> See Gabriel J. Chin, *Citizenship and Exclusion: Wyoming's Anti-Japanese Alien Land Law in Context*, 1 Wyo. L. Rev. 497 (characterizing the 1959 version of the law as "hopelessly ambiguous, with its unclear targets ranging from non-immigrants ineligible for naturalization to a small group of resident aliens who avoided military service").

<sup>26</sup> 1983 Wyoming Sess. Laws, ch. 3.

<sup>27</sup> 2001 Wyo. Session Laws, ch. 93, § 1. Chin at 507 implies that the repeal was prompted by a memorandum from the student and faculty editors of the University of Cincinnati Immigration and Nationality Law Review, which argued to the Governor and Legislature of Wyoming that the statute should be repealed.

<sup>28</sup> *Webb v. O'Brien*, 263 U.S. 313, 113 (1923).

<sup>29</sup> 3B Am Jur § 2528 2d Aliens and Citizens (1998).

<sup>30</sup> *Id.* at 2531 (citing *Cooke v. Doron*, 215 Pa. 393, 398 (1906) was ("Even as to real estate, the distinction as between a resident alien friend and a citizen has disappeared in Pennsylvania, and nearly every other State in the union. . . The tendency of our legislation has been to enable aliens to take, hold and purchase real estate and other property in the same manner as other citizens.")).

## U.S. Supreme Court Cases

At the beginning of the twentieth century, the U.S. Supreme Court considered and upheld alien land laws in Washington and California, which prohibited Japanese aliens (aliens ineligible for citizenship under federal law), from owning agricultural land. The Supreme Court emphasized states' broad discretion in regulating land ownership, finding that denying agricultural land ownership to specified aliens was a legitimate exercise of police power.<sup>31</sup>

Specifically, the U.S. Supreme Court held these laws did not violate the Fourteenth Amendment of the U.S. Constitution's Due Process or Equal Protection clauses, as the Court concluded that the distinctions between citizens, eligible aliens, and ineligible aliens were reasonable.<sup>32</sup> The Fourteenth Amendment of the U.S. Constitution provides that no state shall deprive "any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws." Generally, the Court has long-held that the Amendment is not confined to the protection of citizens. "These provisions are universal in their application, to all persons within the territorial jurisdiction, without regard to any differences of race, color, or nationality."<sup>33</sup>

In the alien land law cases, the Court acknowledged the Fourteenth Amendment protects alien residents against arbitrary and capricious or unjustly discriminatory action by the State and their rights to earn a living, but distinguished property ownership rights. "It is obvious that one who is not a citizen and cannot become one lacks an interest in, and the power to effectually work for, the welfare of the state, and since he is so lacking, the state may rightfully deny him the right to own and lease real estate within its boundaries."<sup>34</sup>

In 1948, the California alien land law returned to the U.S. Supreme Court. Under the law, agricultural land that was deeded to the minor son of the alien owner, a U.S. citizen, would have escheated to the state. The Supreme Court held the law unconstitutional, as narrowly applied to the case, due to the law denying a citizen the equal protection of the laws as guaranteed by the Fourteenth Amendment.<sup>35</sup>

---

<sup>31</sup> See *Terrace v. Thompson*, 44 S. Ct. 15 (1923); *Porterfield v. Webb*, 44 S. Ct. 21 (1923); *Webb v. O'Brien*, 44 S. Ct. 112, (1923); *Frick v. Webb*, 44 S. Ct. 115 (1923) ("the Terrace Cases"); Romualdo P. Eclavea, *Annotation: Validity Of State Laws Denying Aliens, Living in United States, Rights Enjoyed By Citizens-- Supreme Court Cases*, 47 L. Ed. 2d 876 (2nd 2012).

<sup>32</sup> U.S. Const. amend. XIV § 1.

<sup>33</sup> *Yick Wo v. Hopkins*, 6 S. Ct. 1064, 1070 (1886)

<sup>34</sup> *Terrace* 44 S. Ct. at 20.

<sup>35</sup> *Oyama v. California*, 68 S. Ct. 269, 273 (1948)

## Other Cases

State laws limiting the specific foreign ownership of land have faced various constitutional challenges since the early twentieth century and have generally been upheld. A common approach to challenge these types of laws was to raise claims involving the Due Process Clause and the Equal Protection Clause of the Fourteenth Amendment. And, if the laws distinguish between different states' residents, claims may involve the Commerce Clause of the U.S. Constitution as well.<sup>36</sup> Claims may also be raised under specific state constitutional provisions.<sup>37</sup>

As an example, the Missouri Supreme Court held that the Equal Protection Clause does not prohibit the state from banning foreign corporations from owning agricultural land.<sup>38</sup> The Court concluded that the state had a rational basis for the law: preventing the concentration of agricultural land (and the production of food) in large business corporations to the detriment of traditional family farms.<sup>39</sup> The Court also held that requiring divestiture of the land within two years did not violate the Due Process Clause, stating “[a]ll that due process requires in this situation is that the sale be under conditions reasonably calculated to realize the land’s value at the time of sale” and two years should be sufficient time to locate a willing buyer.<sup>40</sup>

Another example is a Wisconsin statute that made it unlawful for a nonresident alien to acquire or own more than 640 acres of land. The Wisconsin Supreme Court upheld this statute, reasoning that “limiting the benefits of land ownership to those who share in the responsibilities and interests of residency is not an unreasonable exercise of legislative choice.”<sup>41</sup> And, the U.S. District Court for the District of Nebraska upheld a statute uniformly denying all nonresident aliens the right to inherit certain lands. The court found that the statute did not violate constitutional principles either on its face or as applied.<sup>42</sup>

## **Current Legal Landscape of Alien Property Rights**

Over time, the Supreme Court's decisions have gradually restricted the activities from which states can exclude aliens.<sup>43</sup> The Court's doctrinal framework for considering Due Process and Equal Protection has evolved as well, and new federal laws have been enacted

<sup>36</sup> U.S. Const. art. 1, § 8. See e.g., *Jones v. Gale*, 470 F.3d 1261, 1268–70 (8th Cir. 2006); *N.D. Farm Bureau, Inc. v. Stenehjem*, 333 F. Supp. 3d 900, 917–26 (D.N.D. 2018).

<sup>37</sup> See e.g., *Applegate v. Luke*, 291 S.W. 978 (Ark. 1927); *HL Farm Corp. v. Self*, 877 S.W.2d 288, 290 (Tex. 1994)(concerning a statute excluding certain land for tax exemption purposes if it was owned by a nonresident or foreign entity).

<sup>38</sup> *State ex rel. Webster v. Lehndorff Geneva, Inc.*, 744 S.W.2d 801, 804–06 (Mo. 1988).

<sup>39</sup> *Id.*

<sup>40</sup> *Id.* at 808.

<sup>41</sup> *Lehndorff Geneva, Inc. v. Warren*, 74 Wis. 2d 369 (1976).

<sup>42</sup> *Shames v. Nebraska*, 323 F. Supp. 1321 (D. Neb. 1971).

<sup>43</sup> *Ambach v. Norwick*, 99 S. Ct. 1589, 1592 (1979).

since the early alien land law cases were decided. The current legal landscape for modern alien land laws is illustrated by the ongoing litigation regarding the recently enacted Florida statutes (2023 SB 264) that limit land ownership rights of certain noncitizens domiciled in China or other specified countries.

In *Yifan Shen v. Simpson*, the plaintiffs claimed that Florida statutes restricting foreign ownership of property violate the Equal Protection Clause, the Due Process Clause, the Fair Housing Act, and are preempted under the Supremacy Clause of the U.S. Constitution.<sup>44</sup> In August 2023, the U.S. District Court for the Northern District of Florida denied the plaintiffs' motion for a preliminary injunction, concluding that the plaintiffs failed to show a substantial likelihood of success on any of their claims.<sup>45</sup>

The plaintiffs appealed and in February 2024, the Eleventh Circuit Court of Appeals granted a limited injunction to the plaintiffs on the ground that there was a substantial likelihood of success that the statutes are preempted by the federal law that establishes the Committee for Foreign Investment in the United States (CFIUS).<sup>46</sup> CFIUS makes an initial determination whether real estate transactions threaten national security, and then the President of the United States may issue an order prohibiting the transactions.

CFIUS derives its authority under federal laws and regulations.<sup>47</sup> It is an interagency executive branch committee charged with reviewing certain transactions, including mergers and acquisitions, for national security risks where there is a foreign acquirer of a U.S. entity.<sup>48</sup> CFIUS recently determined a transaction in Wyoming posed concerns, and in May 2024, the President ordered a cryptocurrency mining firm to divest its real estate acquisition and operations located one mile from Francis E. Warren Air Force Base.<sup>49</sup>

The *Yifan Shen v. Simpson* case has captured the interest of many parties. The United States filed a brief supporting the plaintiffs, while Attorneys General in Idaho, Arkansas, Georgia, Indiana, Mississippi, Missouri, Montana, New Hampshire, North Dakota, South Carolina, South Dakota, and Utah filed an amicus brief supporting the defendants.<sup>50</sup> The question of

---

<sup>44</sup> *Yifan Shen v. Simpson*, No. 4:23-cv-208-AW-MAF, 2023 U.S. Dist. LEXIS 152425, at \*5 (N.D. Fla. Aug. 17, 2023).

<sup>45</sup> *Id.* at \*5, 9.

<sup>46</sup> *Yifan Shen v. Commissioner*, No. 23-12737, 2024 U.S. App. LEXIS 2346 (11th Cir. Feb. 1, 2024).

<sup>47</sup> 50 U.S.C. § 4565 (Section 721 of the Defense Production Act); Foreign Investment Risk Review Modernization Act of 2018 ("FIRRMA"), Pub. L. 115-232, 132 Stat. 2174, and 31 C.F.R. § 802.701.

<sup>48</sup> Sanchitha Jayaram, *Foreign Ownership of U.S. Real Property: Developments in Shen v. Simpson*, Cong. Rsch. Serv., (March 4, 2024). Available at:

<https://crsreports.congress.gov/product/pdf/LSB/LSB11120>.

<sup>49</sup> Cimino-Isaacs, Sutter, *The Committee on Foreign Investment in the United States*, Cong. Rsch. Serv., (May 17, 2024). Available at:

<https://crsreports.congress.gov/product/pdf/IF/IF10177>.

<sup>50</sup> *Yifan Shen v. Simpson* at \*5 n.2.

preemption by CFIUS is one reason for the national attention, but of interest is also the question of whether land ownership laws that classify persons based on alienage should warrant strict scrutiny or rational basis scrutiny. When strict scrutiny applies, a challenged law is valid only if it is "narrowly tailored to achieve a compelling interest."<sup>51</sup> But, state laws satisfy rational-basis review if there is "any reasonably conceivable state of facts" supporting a legitimate state purpose."<sup>52</sup>

Based on the historic Supreme Court precedent discussed in the prior section, the Northern District of Florida court generally concluded that rational basis review was warranted.<sup>53</sup> And the Eleventh Circuit Court of Appeals did not address the Equal Protection challenge in considering the motion for injunction pending appeal, but one circuit judge wrote a concurrence arguing that the claim should be reviewed under strict scrutiny, stating that "state-based alien restrictions that were once legally upheld no longer stand constitutional muster."<sup>54</sup>

The Eleventh Circuit Court of Appeals held oral arguments on April 19, 2024. The decision on appeal is pending. Of course, any decision of the Eleventh Circuit would not be binding in Wyoming, but these legal issues may be of the type that are raised in other jurisdictions with similar laws.

Finally, note also that any Wyoming statute restricting foreign ownership of land would be subject to the provisions of the Wyoming Constitution. The Wyoming Constitution provides for the equal political rights of all.<sup>55</sup> And, as discussed earlier, Article 1, Section 29 of the Wyoming Constitution states that "[n]o distinction shall ever be made by law between resident aliens and citizens as to the possession, taxation, enjoyment and descent of property." In addition, Article 1, Sections 32 and 33 of the Wyoming Constitution prohibits the taking of private property for a private use unless the owner of the land consents (or under exceptions for private ways of necessity, and for reservoirs, drains, flumes or ditches) and not in any instance without due compensation.<sup>56</sup> Similarly, Article 1, Section 33 requires that "[p]rivate property shall not be taken or damaged for public or private use without just compensation."<sup>57</sup>

---

<sup>51</sup> *Yifan Shen v. Simpson* at \*18 (citations omitted).

<sup>52</sup> *Yifan Shen v. Simpson* at \*36 (citations omitted).

<sup>53</sup> *Id.* at \*36-38.

<sup>54</sup> *Yifan Shen v. Commissioner* at \*10.

<sup>55</sup> Wyo. Const. art. 1, § 3. For a challenge raised under a similar constitutional provision see *HL Farm Corp. v. Self*, 877 S.W.2d 288, 290 (Tex. 1994)(concerning a statute excluding certain land for tax exemption purposes if it was owned by a nonresident or foreign entity).

<sup>56</sup> Wyo. Const. art. 1, § 32.

<sup>57</sup> Wyo. Const. art. 1, § 33.

In conclusion, the current legal landscape for state restrictions on foreign ownership of land is complex, but it also provides a framework for identifying legal and practical considerations when evaluating or crafting legislation on the subject.