

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Wildfire property tax exemption.

Sponsored by: HDraft Committee

A BILL

for

1 AN ACT relating to taxation and revenue; creating a  
2 property tax exemption for property damaged by wildfires;  
3 and providing for an effective date.

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

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7 **Section 1.** W.S. 39-11-105(a) by creating a new  
8 paragraph (xlvi) is amended to read:

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10 **39-11-105. Exemptions.**

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12 (a) The following property is exempt from property  
13 taxation:

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(xlvii) That portion of the fair market value of taxable property owned by a resident of Wyoming that was damaged by a wildfire in the previous tax year.

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STAFF COMMENT  
In an effort to avoid special legislation, rather than limiting the property tax exemption to farmers/ranchers, I drafted this bill to cover every Wyoming resident affected by wildfires.

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**Section 2.** This act is effective January 1, 2025.

(END)