

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

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; and providing for an
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-11-105(a)(xlv)(B) is amended to
9 read:

10

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

12

1 (a) The following property is exempt from property
2 taxation:

3
4 (xlvi) A portion of a single family residential
5 structure and the associated improved land as a homeowner
6 tax exemption as provided in this paragraph. The following
7 shall apply to this exemption:

8
9 (B) As used in this paragraph, "single
10 family residential structure" means a structure intended
11 for human habitation including a house, modular home,
12 mobile home, townhouse or condominium that is a privately
13 owned single family dwelling unit; ~~Beginning with tax year~~

14 ~~2026 and each tax year thereafter, "single family~~
15 ~~residential structure" shall mean a single family~~
16 ~~residential structure as defined in this subparagraph where~~
17 ~~the person claiming the exemption actually resides for not~~
18 ~~less than eight (8) months of the year. Beginning with tax~~
19 ~~year 2026 and each tax year thereafter, if the person~~
20 ~~claiming the exemption or a member of that person's~~
21 ~~immediate family is an active duty member of the armed~~
22 ~~forces and service in the armed forces is the reason that~~
23 ~~the person claiming the exemption cannot meet the eight (8)~~

1 ~~month requirement specified in this subparagraph, the~~
2 ~~person shall qualify for the exemption if the single family~~
3 ~~residential structure is the legal domicile of the~~
4 ~~applicable member of the armed forces;~~

5

6 **Section 2.** This act is effective immediately upon
7 completion of all acts necessary for a bill to become law
8 as provided by Article 4, Section 8 of the Wyoming
9 Constitution.

10

11 (END)