

SUMMARY *of* PROCEEDINGS



JOINT REVENUE COMMITTEE

COMMITTEE MEETING INFORMATION

June 8-9, 2026
Gillette College, Tech Center Flex Space
3251 S 4-J Road
Gillette, Wyoming

COMMITTEE MEMBERS PRESENT

Senator Troy McKeown, Co-chairman
Representative Tony Locke, Co-chairman
Senator Cale Case
Senator Dan Dockstader
Senator Bob Ide
Senator Stephan Pappas
Representative Gary Brown
Representative Kevin Campbell
Representative Jayme Lien
Representative Ann Lucas
Representative J.R. Riggins
Representative Liz Storer
Representative Clarence Styvar
Representative Robert Wharff

LEGISLATIVE SERVICE OFFICE STAFF

Josh Anderson, Senior Legislative Attorney
Matt Sackett, Senior Fiscal Analyst
Dalton Quilty, Associate Fiscal Analyst
Eve Coker, Legislative Editor
Corey McAuliffe, Associate Regulatory Impact Analyst

OTHERS PRESENT AT MEETING

Please refer to [Appendix 1-02](#) to review the Committee Sign-in Sheet for a list of other individuals who attended the meeting.

The Committee Meeting Summary of Proceedings (meeting minutes) is prepared by the Legislative Service Office (LSO) and is the official record of the proceedings of a legislative committee meeting. This document does not represent a transcript of the meeting; it is a digest of the meeting and provides a record of official actions taken by the Committee. All meeting materials and handouts provided to the Committee by the Legislative Service Office, public officials, lobbyists, and the public are on file at the Legislative Service Office and are part of the official record of the meeting. An index of these materials is provided at the end of this document and these materials are on file at the Legislative Service Office. For more information or to review meeting materials, please contact the Legislative Service Office at (307) 777-7881 or by e-mail at lso@wyoleg.gov. The Summary of Proceedings for each legislative committee meeting can be found on the Wyoming Legislature's website at www.wyoleg.gov.

EXECUTIVE SUMMARY

The Joint Revenue Committee (Committee) met for two days in Gillette to begin its interim work. The Committee received information from the Legislative Service Office (LSO) on past legislation related to property tax relief. The Committee received information on property tax reform from LSO and the Wyoming Department of Revenue (DOR). The Committee received information on the People's Initiative from LSO and DOR. The Committee received information from DOR on personal property tax exemptions. The Committee received information from LSO on commercial property tax. The Committee received information from LSO and DOR on electricity production tax. The Committee received information on electricity tax options from DOR.

The Committee requested several bill drafts related to residential property tax; a bill draft to categorize data centers as property used for industrial purposes for taxation; and a bill draft to adjust the electricity tax from solar and nuclear resources.

CALL TO ORDER (MONDAY, JUNE 8, 2026)

Chairman McKeown called the meeting to order at 8:38 AM. The following sections summarize the Committee proceedings by topic. Please refer to Appendix 1-01 to review the Committee Meeting Agenda.

PROPERTY TAX RELIEF - REVIEW OF PAST LEGISLATION AND DISCUSSION

Josh Anderson, Senior Legislative Attorney, LSO, provided an overview of 2026 Senate File 77, Homeowner property tax exemption revisions, which would have revised the definition of "single family residential structure" and repealed the eight months of the year residency requirement to receive the homeowner property tax exemption([Appendix 2-02](#)).

Mr. Anderson provided an overview of 2026 Senate File 78, Residential real property tax-taxable value, which would have specified property tax assessment rates for residential real property.([Appendix 2-03](#))

Mr. Anderson provided an overview of 2026 House Bill 45, Long-term homeowner tax exemption revisions, which revised the deadline to apply and the exemption amount for the property tax exemption for long-term homeowners and established a limitation on the long-term homeowner tax exemption([Appendix 2-04](#)).

Matt Sackett, Senior Fiscal Analyst, LSO, provided information on past property tax legislation, historical fair market value and mill levies, real estate transfer tax, and estimated revenue from raising sales and use tax([Appendix 2-01](#)).

Public Comment

The following people provided public comments:

- Dixie Huxtable, Converse County Assessor;
- Kenneth Guille, Property Tax Administrator, DOR;
- Director Bret Fanning, DOR;
- Joel Schell, Converse County Treasurer.

PROPERTY TAX REFORM - REVIEW AND DISCUSSION

Mr. Anderson and Mr. Sackett provided an overview of 2026 House Bill 118, Residential property tax replacement, which would have replaced property tax with higher sales and use tax ([Appendix 3-02](#)).

JOINT REVENUE COMMITTEE SUMMARY *of Proceedings*

Mr. Anderson and Mr. Sackett provided an overview of 2026 Senate File 110, Residential property tax revisions, which would have specified property tax assessment rates for residential real property and limited the applicability of specified mills to residential real property used as a primary residence by the owner of the property ([Appendix 3-03](#)).

Mr. Anderson and Mr. Sackett provided an overview of 2026 House Bill 73, Residential real property-fair market value on transfer, which would have established the value of residential real property for purposes of taxation ([Appendix 3-05](#)).

Representative Ken Chestek provided information on a base year assessment as a property tax option for the State of Wyoming. This information included information on how base year assessments work, how county governments assess property, and how changes in taxation require local votes.

Public Comment

There was no public comment.

DISCUSSION ON THE PEOPLE'S INITIATIVE

Mr. Anderson and Mr. Sackett provided information on the People's Initiative ballot item, which would provide a 50% property tax exemption of a primary residence's assessed value if passed.

Public Comment

There was no public comment.

PERSONAL PROPERTY TAX - DISCUSSION ON EXEMPTIONS

Mr. Guille provided information on personal property tax exemptions, including information on tax exemptions by county and industry ([Appendix 6-01](#)).

Public Comment

There was no public comment.

COMMITTEE DIRECTIVES

The Committee motioned for LSO to provide the following at the next meeting:

- The Committee requested information to clarify the application of the existing homeowner's exemption if the People's Initiative passes, and the average length of homeownership in the State of Wyoming;
- Resurrect 2026 House Bill 73, Residential real property-fair market value on transfer and the related resolution providing for a constitutional amendment;
- Resurrect 2026 House Bill 118, Residential property tax replacement, and the related resolution, 2026 Senate Joint Resolution 3, Residential property tax-constitutional amendment;
- Draft a bill which would clarify the effect of the people's initiative on the twenty-five percent (25%) homeowner's exemption while allowing for the 4% property tax cap to remain in effect
- Draft a bill based on 2026 Senate File 110, Residential property tax revisions, without the change to the assessment rates and without the appropriation that was included in the previous bill;
- Draft a bill to implement Amendment A assessment rates for residential property, based on 2026 Senate File 78, Residential real property-taxable value.

RECESS

The Committee recessed at 2:33 PM.

CALL TO ORDER (TUESDAY, JUNE 9, 2026)

Chairman McKeown called the meeting to order at 8:30 AM.

OVERVIEW OF AMENDMENT A

Mr. Anderson and Mr. Guille provided further information on Amendment A, which was voted in November 2024 and separates residential real property into its own class for property tax assessment in the Wyoming Constitution.

COMMERCIAL PROPERTY TAX

Mr. Sackett provided information on commercial property tax, including total commercial property assessed values and percent change over the last five years and comparisons of commercial property tax with surrounding states ([Appendix 9-01](#)).

Public Comment

There was no public comment.

DISCUSSION ON ELECTRICITY PRODUCTION TAX

Dalton Quilty, Fiscal Analyst, LSO, provided an overview of the work done by the 2024 Electricity Tax Subcommittee, including information on tax policies and pricing in the western United States, an evaluation of Wyoming's energy revenue streams, and analysis of regional wind factors, and an overview of previous legislative actions and potential revenues from electricity taxation ([Appendix 10-01](#)).

Senator Case and Robert Kantowitz, Sterlington Law, provided an overview of current electricity taxation options which are currently available in Wyoming, as well as possible changes which could be made.

Public Comment

The following people provided public comments:

- Nikolas Stoffel, Partner, Holland and Hart;
- Kara Choquette, Vice President of Communications, Power Company of Wyoming;
- Director Fanning.

DISCUSSION ON ELECTRICITY TAX OPTIONS

Senator Case provided an overview of 2026 Senate File 76, which would have specified the distribution of taxes on the sale of large electrical loads ([Appendix 11-01](#)).

Mr. Guille provided an overview of property taxes for wind, solar, nuclear, and data center facilities.

John Burbridge, Chief Counsel, Deputy Chairman Chris Petrie, Wyoming Public Service Commission, and Anthony Ornelas, Administrator, Wyoming Office of Consumer Advocate, provided information on net metering in the state.

Public Comment

The following people provided public comments:

- David Bush, State Government Affairs Manager, Black Hills Energy;
- David Nicholas, Rocky Mountain Power;
- Ms. Huxtable;
- Tom Hurst, Laramie County Assessor;
- John Burrows, Wyoming Outdoor Council;
- Era Aranow, Wyoming Government Relations Advocate, Rocky Mountain Farmers Union.

COMMITTEE DIRECTIVES

The Committee asked LSO to provide the following for the next meeting:

- Draft a bill to categorize data centers as property used for industrial purposes for taxation;
- Resurrect 2026 House Bill 46, Electricity from solar and nuclear resources-taxation.

MEETING ADJOURNMENT

There being no further business, Chairman McKeown adjourned the meeting at 2:40 PM.

Respectfully submitted,

Representative Tony Locke and Senator Troy McKeown

Committee Meeting Materials Index

Index Number	Agenda Item	Document Description	Document Provider
1-01		Agenda	Legislative Service Office
1-02		Sign-In Sheet	Legislative Service Office
2-01	Property Tax Relief - Review of Past Legislation and Discussion	Property Tax, People's Initiative, and Real Estate Transfer Tax Information	Legislative Service Office
2-02	Property Tax Relief - Review of Past Legislation and Discussion	2026 Senate File 77 Homeowner property tax exemption revisions.	Legislative Service Office
2-03	Property Tax Relief - Review of Past Legislation and Discussion	2026 Senate File 78 Residential real property tax-taxable value.	Legislative Service Office
2-04	Property Tax Relief - Review of Past Legislation and Discussion	2026 House Bill 45 Long-term homeowner tax exemption-revisions.	Legislative Service Office
3-01	Property Tax Reform - Review and Discussion	2026 Senate Joint Resolution 3 Residential property tax-constitutional amendment.	Legislative Service Office
3-02	Property Tax Reform - Review and Discussion	2026 House Bill 118 Residential property tax replacement.	Legislative Service Office
3-03	Property Tax Reform - Review and Discussion	2026 Senate File 110 Residential property tax revisions.	Legislative Service Office
3-04	Property Tax Reform - Review and Discussion	2026 House Joint Resolution 4 Residential property tax value-constitutional amendment.	Legislative Service Office
3-05	Property Tax Reform - Review and Discussion	2026 House Bill 73 Residential real property-fair market value on transfer.	Legislative Service Office

6-01	Personal Property Tax - Discussion on Exemptions	7500 Fair Market Value BPP Exemption and 75000 Fair Market Value BPP Exemption State Assessed Properties	Wyoming Department of Revenue
6-02	Personal Property Tax - Discussion on Exemptions	2026 Assessed Value Residential Exemptions (Draft) and 2025 Assessed Value Residential Exemptions	Wyoming Department of Revenue
6-03	Personal Property Tax - Discussion on Exemptions	Comparison of State and Local Assessed Valuation for the Years 2026-2025 (Draft)	Wyoming Department of Revenue
6-04	Personal Property Tax - Discussion on Exemptions	2026 Long-term Homeowner's Exemption	Wyoming Department of Revenue
9-01	Commercial Property Tax	Wyoming Commercial Property Assessed Values and Comparisons with Surrounding States and North Dakota	Legislative Service Office
10-01	Discussion on Electricity Production Tax	Summary of 2024 State Taxation of Electricity Generation Issue Brief and Review of Recent Legislation on Electricity Taxation	Legislative Service Office
11-01	Discussion on Electricity Tax Options	2026 Senate File 76 Distribution of taxes on large electrical loads.	Legislative Service Office