

ENROLLED ACT NO. 60, SENATE

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

AN ACT relating to taxation; establishing a homeowner property tax exemption; specifying applicability; and providing for an effective date.

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

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

39-11-105. Exemptions.

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

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

(A) The amount of the exemption under this paragraph shall be twenty-five percent (25%) of the fair market value of a single family residential structure and the associated improved land, provided that the exemption shall only apply to the first one million dollars (\$1,000,000.00) of the fair market value of the single family residential structure and associated improved land. The exemption provided by this paragraph shall not be available to any person who has applied for and received the tax exemption provided by paragraph (xlv) of this subsection for the same property in the same tax year;

(B) As used in this paragraph, "single family residential structure" means a structure intended for human habitation including a house, modular home,

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mobile home, townhouse or condominium that is a privately owned single family dwelling unit. Beginning with tax year 2026 and each tax year thereafter, "single family residential structure" shall mean a single family residential structure as defined in this subparagraph where the person claiming the exemption actually resides for not less than eight (8) months of the year. Beginning with tax year 2026 and each tax year thereafter, if the person claiming the exemption or a member of that person's immediate family is an active duty member of the armed forces and service in the armed forces is the reason that the person claiming the exemption cannot meet the eight (8) month requirement specified in this subparagraph, the person shall qualify for the exemption if the single family residential structure is the legal domicile of the applicable member of the armed forces;

(C) Nothing in this paragraph shall prohibit a taxpayer from paying the amount of property taxes that would be due without the application of the exemption provided in this paragraph.

Section 2. The exemption provided by this act shall first apply to the tax year beginning January 1, 2025.

ORIGINAL SENATE
FILE NO. SF0069

ENGROSSED

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Section 3. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk