

HOUSE BILL NO. HB0307

Subdivisions-agricultural land taxation-2.

Sponsored by: Representative(s) Anderson, R. and Brown

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the
2 taxation of certain parcels of land within a subdivision as
3 agricultural land as specified; and providing for an
4 effective date.

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

7

8 **Section 1.** W.S. 39-13-103(b)(x)(B)(II) is amended to
9 read:

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11 **39-13-103. Imposition.**

12

13 (b) Basis of tax. The following shall apply:

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15 (x) The following shall apply to agricultural
16 land:

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1 (B) Contiguous or noncontiguous parcels of
2 land under one (1) operation owned or leased shall qualify
3 for classification as agricultural land if the land meets
4 each of the following qualifications:

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6 (II) The land is not part of a platted
7 subdivision ~~+~~ except for:

8

9 (1) A parcel of land not less
10 than thirty-five (35) acres in size which is used for
11 agricultural purposes within a platted subdivision where
12 all nonagricultural lots, tracts or parcels are less than
13 thirty-five (35) acres in size, and the parcel used for
14 agricultural purposes otherwise qualifies as agricultural
15 land under this paragraph;

16

17 (2) A lot, unit, tract or parcel
18 created pursuant to a permit issued for a large acreage
19 subdivision under W.S. 18-5-316 which is used for
20 agricultural purposes and otherwise qualifies as
21 agricultural land under this paragraph.

22

1 **Section 2.** This act is effective July 1, 2009.

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3

(END)