

SENATE FILE NO. SF0142

Subdivisions-agricultural land taxation.

Sponsored by: Senator(s) Hines

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:*

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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.**

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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:

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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;

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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.

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

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(END)