

HOUSE BILL NO. HB0045

Agricultural property taxation.

Sponsored by: Representative(s) Gingery and Senator(s)
Christensen

A BILL

for

1 AN ACT relating to taxation; providing a definition of
2 marketing of agricultural products for purposes of taxation
3 of agricultural land; including grazing of horses used in
4 outfitting and dude ranch operations for such purposes as
5 specified; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-13-101 by creating a new
10 subsection (b) is amended to read:

11

12 **39-13-101. Definitions.**

13

14 (b) For purposes of W.S. 39-13-103 (b) (x) (B) (III)
15 "marketing of agricultural products" includes, but is not
16 limited to, the grazing of horses used for outfitting or

1 dude ranch operations if the fair market value of the
2 grazing meets the gross revenue amounts specified in W.S.
3 39-13-103(b)(x)(B)(III) and the horses are used in the same
4 year in an outfitting operation or dude ranch operation
5 with annual gross revenues of not less than five thousand
6 dollars (\$5,000.00). As used in this subsection:

7

8 (i) "Outfitting operation" means a business
9 which for remuneration provides guide or packing services
10 for the purpose of taking any big or trophy game animal;

11

12 (ii) "Dude ranch operation" means a business
13 engaged in providing horseback riding and like guest or
14 western ranch experiences for remuneration.

15

16 **Section 2.** This act is effective January 1, 2012.

17

18

(END)