

## HOUSE BILL NO. HB0083

Veterans' property tax exemption.

Sponsored by: Representative(s) Byrd, Botten and Vranish  
and Senator(s) Burns

A BILL

for

1 AN ACT relating to property taxes; extending property and  
2 vehicle tax exemptions for veterans to full time active  
3 duty military personnel; providing conforming amendments;  
4 and providing for an effective date.

5

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

7

8       **Section 1.** W.S. 31-3-101(b)(iii), 39-11-105(a)(xxiv)  
9 and 39-13-105(a) by creating a new paragraph (viii), (b),  
10 (c)(iv), (v), (d), (e) and (h) are amended to read:

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12       **31-3-101. Registration fees; exemptions.**

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14       (b) The fees prescribed by subsection (a) of this  
15 section are modified for owners of the following vehicles:

16

1 (iii) War veteran and active duty military  
2 owners of vehicles entitled to exemptions pursuant to W.S.  
3 39-11-105(a)(xxiv) and 39-13-105 may claim unused  
4 exemptions against the fees prescribed by paragraph (a)(i)  
5 of this section;

6

7 **39-11-105. Exemptions.**

8

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

11

12 (xxiv) The property of veterans and active duty  
13 military to the extent provided by W.S. 39-13-105;

14

15 **39-13-105. Exemptions.**

16

17 (a) The following persons who are bona fide Wyoming  
18 residents for at least three (3) years at the time of  
19 claiming the exemption are entitled to receive the tax  
20 exemption provided by W.S. 39-11-105(a)(xxiv):

21

22 (viii) A person serving on full-time active duty  
23 with any branch of the military services of the United  
24 States at the time the property is assessed.

1

2 (b) The exemption for ~~veterans~~ claimants under this  
3 section is limited to an annual exemption of three thousand  
4 dollars (\$3,000.00) of assessed value.

5

6 (c) Except as provided in subsection (g) of this  
7 section, in order to receive the exemption provided by this  
8 section the claimant shall file a sworn claim on or before  
9 the fourth Monday in May with the county assessor of the  
10 county in which the property against which the exemption is  
11 sought is located indicating:

12

13 (iv) That the exemption for real property shall  
14 only apply to the principal residence of the ~~veteran~~  
15 claimant or qualifying surviving spouse;

16

17 (v) That the exemption shall be claimed by the  
18 ~~veteran-claimant~~ or qualifying surviving spouse in not more  
19 than one (1) county in this state.

20

21 (d) Any claimant under paragraphs (i) through (vi) of  
22 subsection (a) of this section who is honorably discharged  
23 from military service and files a claim after the fourth  
24 Monday in May is entitled to receive the exemption for that

1 taxable year in addition to the exemption allowed during  
2 the ensuing tax year if a claim is filed on or before the  
3 fourth Monday in May of the ensuing calendar year.

4

5 (e) The county assessor shall accept a claim made by  
6 a claimant's spouse, or may waive the filing of a claim and  
7 allow an exemption, in the case of a qualified claimant  
8 under paragraphs (i) through (vi) of subsection (a) of this  
9 section who reentered the armed services of the United  
10 States on or before the fourth Monday in May of the year in  
11 which the exemption is claimed.

12

13 (h) A surviving spouse, during widowhood or widower  
14 hood, is qualified for the tax exemption under W.S.  
15 39-11-105(a)(xxiv) and is entitled to apply for it under  
16 the same procedure specified in this section ~~for veterans~~  
17 if:

18

19 (i) At the time of the spouse's death, both the  
20 ~~veteran-claimant~~ and the ~~veteran's-claimant's~~ spouse were  
21 residents of Wyoming;

22

1           (ii) The ~~veteran's~~ claimant's spouse has been a  
2 resident of Wyoming for at least three (3) years at the  
3 time the spouse claims the exemption; and

4  
5           (iii) The ~~veteran~~ claimant would have qualified  
6 under subsection (a) of this section for a tax exemption  
7 had the ~~veteran~~ claimant survived and applied for the  
8 exemption.

9  
10         **Section 2.** This act shall apply to ad valorem tax  
11 assessed on and after January 1, 2011.

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

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18

(END)