

HOUSE BILL NO. HB0033

Veteran's property tax exemption.

Sponsored by: Representative(s) Illoway, Anderson, R.,
Bagby, Buchanan, Edwards and Walsh and
Senator(s) Cooper, Johnson, Larson, Peterson
and Schiffer

A BILL

for

1 AN ACT relating to taxation and revenue; providing for
2 ownership of property to qualify for the veteran's property
3 tax exemption as specified; amending qualifying dates for
4 claiming the exemption; and providing for an effective
5 date.

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

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9 **Section 1.** W.S. 39-13-105(a)(ii) through (iv) and
10 (c)(ii) is amended to read:

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12 **39-13-105. Exemptions.**

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14 (a) The following persons who are bona fide Wyoming
15 residents for at least three (3) years at the time of

1 claiming the exemption are entitled to receive the tax
2 exemption provided by W.S. 39-11-105(a)(xxiv):

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4 (ii) An honorably discharged veteran of the
5 Second World War, who served in the military service of the
6 United States between December 7, 1941 and ~~August 14, 1945~~
7 December 31, 1946;

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9 (iii) An honorably discharged veteran of the
10 Korean War emergency, who served in the military service of
11 the United States between June 27, 1950 and ~~July 28, 1953~~
12 January 31, 1955;

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14 (iv) An honorably discharged veteran of the
15 Vietnam War emergency, who served in the military service
16 of the United States between February 28, 1961 and ~~August~~
17 ~~15, 1973~~ May 7, 1975;

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19 (c) Except as provided in subsection (g) of this
20 section, in order to receive the exemption provided by this
21 section the claimant shall file an annual sworn claim
22 therefor on or before the fourth Monday in May with the
23 county assessor of the county in which the property against
24 which the exemption is sought is located indicating:

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10 the county clerk;

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(ii) That ~~only~~ during the lifetime of the claimant or the claimant's spouse, the claimant or the claimant's spouse ~~owns~~ is listed as an owner of the property, ~~or~~ that the property is the subject of a trust created by or for the benefit of the claimant or the claimant's spouse, or the claimant or the claimant's spouse is listed as a purchaser on a contract for deed for real property and the contract for deed has been recorded with the county clerk;

Section 2. 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)