

SENATE FILE NO. SF0129

Agricultural land-subdivisions.

Sponsored by: Senator(s) Hines and Representative(s)
Throne

A BILL

for

1 AN ACT relating to ad valorem taxation; amending
2 requirements for classification of land as agricultural
3 land; and providing for an effective date.

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

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

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10 **39-13-103. Imposition.**

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

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

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

(II) The land is not part of a platted subdivision, except for:

(1) A parcel of thirty-five (35) acres or more which otherwise qualifies as agricultural land under this subparagraph; or

(2) A parcel which is operated by
and contiguous to one (1) qualifying operation for an
agricultural purpose under this subparagraph and which
contains no nonagricultural improvements installed after
filing of the subdivision plat.

Section 2. This act is effective July 1, 2011.

(END)