

S.F. No. 0148**Agricultural tax valuation-farmstead.**

Sponsored By: Senator(s) Christensen, Dockstader, Driskill, Hicks, Meier and Nethercott and Representative(s) Allen, Eklund, Eyre, Lindholm, Olsen, Paxton, Pownall, Sommers and Sweeney

AN ACT relating to ad valorem taxation; revising the definition of "agricultural purpose" to include land used for a farmstead structure; making conforming changes; and providing for an effective date.

1/24/2017 Bill Number Assigned
 1/25/2017 S Received for Introduction
 1/25/2017 S Introduced and Referred to S05 - Agriculture
 2/1/2017 S05 - Agriculture:Recommend Amend and Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Barnard, Emerich, Hicks, Meier, Moniz
Ayes 5 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/1/2017 S Placed on General File

SF0148SS001/ADOPTED

Page 1-line 3 Delete "as" insert "for"; After "farmstead" insert "structure".

Page 1-line 8 After "(viii)" insert "(intro), ".

Page 2-line 5 After "produce" insert "or when supporting the land's capability to produce".

Page 2-line 10 After "farmstead" insert "structure".

Page 2-lines 12 through 16 Delete and insert:
 "(x) "Land used for a farmstead structure" means land that underlies and that supports the use of a barn, shop, shed, granary, corral or other structure if the structure:
(A) Is used to support an agricultural purpose specified in subparagraphs (viii)(A) through (C) of this subsection;
(B) Is not a structure built for human habitation or actually used for human habitation;
(C) Is not attached to a structure built for human habitation or actually used for human habitation; and
(D) Is built upon land used for the agricultural purpose supported by the structure.".

Page 3-line 9 Delete ", including use as a farmstead".

Page 3-line 13 After "conditions" insert ". The area of land used for a farmstead structure shall be valued at the same value as the agricultural land supported".

Page 4-line 9 Delete "as a farmstead, the land" insert "for a farmstead structure, that area of the land upon which the structure is built and which supports the use of the structure".

Page 4-line 10 After "farmstead" insert "structure". HICKS, CHAIRMAN

2/1/2017 S COW:Passed

2/2/2017 S 2nd Reading:Passed
2/3/2017 S 3rd Reading:Passed 30-0-0-0-0

ROLL CALL

Ayes: Senator(s) Agar, Anderson, Anselmi-Dalton, Baldwin, Barnard, Bebout, Boner, Bouchard, Burns, Case, Christensen, Coe, Dockstader, Driskill, Ellis, Emerich, Hastert, Hicks, Kinskey, Landen, Meier, Moniz, Nethercott, Pappas, Perkins, Peterson, Rothfuss, Scott, Von Flatern, Wasserburger

Ayes 30 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/6/2017 H Received for Introduction
2/7/2017 H Introduced and Referred to H03 - Revenue
2/8/2017 H03 - Revenue:Recommend Do Pass 5-4-0-0-0

ROLL CALL

Ayes: Representative(s) Furphy, Hallinan, Laursen, Obermueller, Paxton

Nays: Representative(s) Connolly, Dayton, Kinner, Madden

Ayes 5 **Nays** 4 **Excused** 0 **Absent** 0 **Conflicts** 0

2/8/2017 H Placed on General File
2/27/2017 H COW:Passed
2/28/2017 H 2nd Reading:Passed
3/1/2017 H 3rd Reading:Passed 41-19-0-0-0

ROLL CALL

Ayes: Representative(s) Allen, Baker, Barlow, Biteman, Blackburn, Burkhart, Clausen, Court, Edwards, Eklund, Flitner, Furphy, Gray, Greear, Haley, Hallinan, Halverson, Harshman, Henderson, Hunt, Jennings, Kirkbride, Laursen, Lindholm, Lone, Loucks, MacGuire, McKim, Miller, Nicholas, Northrup, Obermueller, Olsen, Paxton, Pownall, Salazar, Sommers, Steinmetz, Sweeney, Walters, Winters

Nays: Representative(s) Blake, Bovee, Brown, Byrd, Clem, Connolly, Crank, Dayton, Eyre, Freeman, Gierau, Kinner, Larsen, Madden, Pelkey, Piiparinen, Schwartz, Wilson, Zwonitzer

Ayes 41 **Nays** 19 **Excused** 0 **Absent** 0 **Conflicts** 0

3/1/2017 Assigned Number SEA No. 0079
3/2/2017 S President Signed SEA No. 0079
3/2/2017 H Speaker Signed SEA No. 0079
3/6/2017 Governor Signed SEA No. 0079
3/6/2017 Assigned Chapter Number

Chapter No. 142 Session Laws of Wyoming 2017