

HOUSE BILL NO. HB0067

Determination of agricultural land for taxation.

Sponsored by: Representative(s) Madden

A BILL

for

1 AN ACT relating to ad valorem taxation; requiring revenues
2 from specified agricultural land to represent a portion of
3 the owner's gross income as specified; requiring
4 documentation; 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. 39-13-103(b) (x) (B) (II), (III),
9 (IV) (intro) and (C) is amended to read:

10

11 **39-13-103. Imposition.**

12

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

14

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

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

(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 a parcel of~~ unless the parcel is thirty-five (35) acres or more ~~which~~ and otherwise qualifies as agricultural land as provided in this section;

(III) If the land is ~~not leased land,~~ ~~the owner of the land has derived annual gross revenues of~~ ~~not less than five hundred dollars (\$500.00) from the~~ ~~marketing of agricultural products, or if the land is~~ ~~leased land the lessee~~ less than thirty-five (35) acres, or is thirty-five (35) acres or more and part of a platted subdivision, the owner of the land shall provide proof to the county assessor through federal tax documents from the immediately preceding year that the owner has derived annual gross revenues ~~of not less than one thousand dollars~~ ~~(\$1,000.00)~~ from the marketing of agricultural products from active agricultural production, or from leasing to

1 another person for agricultural production, which revenues
2 from agricultural production represent at least
3 thirty-three and one-third percent (33 1/3%) of the owner's
4 gross annual income that is earned in Wyoming; and

5
6 (IV) The land has been used or
7 employed, consistent with the land's size, location and
8 capability to produce as defined by department rules and
9 the mapping and agricultural manual published by the
10 department, ~~primarily in an agricultural operation,~~ or the
11 land does not meet this requirement and the requirement of
12 subdivision (III) of this subparagraph because the
13 producer:

14
15 (C) ~~If needed,~~ In addition to the
16 documentation requirements of subparagraph (B) (III) of this
17 paragraph, the county assessor may require the producer to
18 provide a sworn affidavit affirming that the land meets the
19 requirements of this paragraph. When deemed necessary, the
20 county assessor may further require additional supporting
21 documentation.

22

