



HB0003

Property tax exemption for long-term homeowners.

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to taxation; establishing a tax exemption for long-term homeowners; providing a penalty for false claims; providing a sunset date; and providing for an effective date.

11/30/2023 Bill Number Assigned
1/24/2024 H Received for Introduction
2/12/2024 H Introduced and Referred to H03 - Revenue 59-2-1-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Allred, Andrew, Banks, Bear, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Harshman, Heiner, Henderson, Hornok, Jennings, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Provenza, Rodriguez-Williams, Sherwood, Singh, Smith, Speaker Sommers, Stith, Storer, Strock, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

Nays: Representative(s) Slagle, Styvar

Excused: Representative Angelos

Ayes 59 **Nays** 2 **Excused** 1 **Absent** 0 **Conflicts** 0

2/20/2024 H03 - Revenue:Recommend Amend and Do Pass 9-0-0-0-0

ROLL CALL

Ayes: Representative(s) Bear, Byron, Harshman, Locke, Northrup, Oakley, Storer, Strock, Zwonitzer

Ayes 9 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/20/2024 H Placed on General File

HB0003HS001/ADOPTED

Page 2-line 9 Delete "thirty (30)" and insert "twenty-five (25)".

Page 3-line 1 Delete "thirty (30)" and insert "twenty-five (25)".

Page 4-line 13 After "trust" insert "or by a limited liability company".

Page 4-after line 14 Insert:

(6) Military personnel who declare Wyoming as their domicile.

Page 4-line 23 Delete "up to".

Page 5-line 1 Delete "one (1) acre of land" and insert "associated residential land up to thirty-five (35) acres".

HARSHMAN, CHAIRMAN

2/20/2024 H COW:Passed
2/21/2024 H 2nd Reading:Laid Back

HB0003H2001/ADOPTED

Page 4-lines 1 through 5 Delete entirely and insert:

"(3) A person who occupies a primary residence owned by a corporation, partnership or limited liability company if the owner of the property is a shareholder or owner of the corporation, partnership or limited liability company;".

Page 4-lines 7 through 10 Delete entirely and renumber as necessary.

Page 4-line 12 Delete "(5)" and insert "(4)".

Page 4-line 13 Delete the House standing committee amendment (HB0003HS001/A) to this line.

Page 4-line 14 Delete "." and insert "; or".

Page 4-after line 14 In the House standing committee amendment (HB003HS001/A) to this line, delete "(6)" and insert "(5)". OLSEN

HB0003H2002/FAILED

Page 1-line 2 After "homeowners;" insert "reimbursing counties for lost property tax revenue as specified;".

Page 3-after line 7 Insert:

"(C) For counties who have an assessed value for the prior tax year of less than three hundred thousand dollars (\$300,000.00) per mill under the direct distribution model pursuant to 2024 House Bill 70, if enacted into law, the county treasurer for each applicable county shall keep accurate records of the reduction in revenue caused by the property tax exemption provided by this paragraph. The department shall compile and verify the information received from each applicable county and shall request that the state treasurer transfer the required amount from the legislative stabilization reserve account, subject to the availability of funding. The department shall distribute the appropriate amount to each applicable county treasurer who shall distribute the funds as provided by W.S. 39-13-111;".

Page 3-line 9 Delete "(C)" and insert "(D)". LAWLEY

HB0003H2003/ADOPTED

Page 1-line 3 After "claims;" insert "providing a sunset date;".

Page 5-after line 5 Insert:

"**Section 2.** This act is repealed effective July 1, 2027."

Page 5-line 7 Delete "**Section 2.**" and insert "**Section 3.**". YIN

HB0003H2004/FAILED

Delete the Lawley second reading amendment (HB0003H2002/A) entirely and further amend as follows:

Page 1-line 2 After "homeowners;" insert "reimbursing counties for lost property tax revenue as specified;"

Page 3-after line 7

Insert:

"(C) Each county treasurer for each county shall keep accurate records of the reduction in revenue caused by the property tax exemption provided by this paragraph. The department shall compile and verify the information received from each county and shall request that the state treasurer transfer the required amount from the legislative stabilization reserve account, subject to the availability of funding. The department shall distribute the appropriate amount to each county treasurer who shall distribute the funds as provided by W.S. 39-13-111;".

Page 3-line 9

Delete "(C)" and insert "(D)". OAKLEY

2/22/2024 H 2nd Reading:Passed

2/22/2024 H 3rd Reading:Pursuant to HR 7-7 Accelerated to 3rd Reading 45-17-0-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Burkhardt, Jr, Byron, Chadwick, Clouston, Conrad, Crago, Davis, Haroldson, Heiner, Henderson, Hornok, Jennings, Knapp, Larson, Jt, Lawley, Locke, Neiman, Newsome, Niemiec, Northrup, O'hearn, Olsen, Ottman, Pendergraft, Penn, Rodriguez-Williams, Speaker Sommers, Stith, Strock, Styvar, Tarver, Trujillo, Ward, Washut, Western, Winter, Wylie, Zwonitzer, Dan

Nays: Representative(s) Brown, Chestek, Eklund, Harshman, Larsen, Lloyd, Nicholas, Oakley, Obermueller, Provenza, Sherwood, Singh, Slagle, Smith, Storer, Walters, Yin, Zwonitzer, Dave

Ayes 45 Nays 17 Excused 0 Absent 0 Conflicts 0

HB0003H3001/FAILED

Page 2-lines 5 through 11 Delete entirely including the House standing committee amendment (HB003HS001/A) to these lines and insert:

"(A) For residential real property used as a primary residence, the amount of the exemption shall be fifty percent (50%) of the assessed value of the residential real property, if the owner or their spouse is:

(I) Sixty-five (65) years of age or older and the owner or their spouse has paid residential property tax in Wyoming for twenty-five (25) years or more on any residential property; and

(II) The total gross household income of the applicant is three hundred percent (300%) or less of the state median gross household income or the owner or their spouse has dependents under twenty-one (21) years of age that reside in the primary residence;". NORTHROP, ZWONITZER, DN

2/22/2024 H 3rd Reading:Passed 59-3-0-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Burkhardt, Jr, Byron, Chadwick, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Harshman, Heiner, Henderson, Hornok, Jennings, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Rodriguez-Williams,

Sherwood, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Strock, Styvar, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

Nays: Representative(s) Brown, Chestek, Provenza

Ayes 59 **Nays** 3 **Excused** 0 **Absent** 0 **Conflicts** 0

2/23/2024 S Received for Introduction
2/28/2024 S Introduced and Referred to S03 - Revenue
3/1/2024 S03 - Revenue:Recommend Amend and Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Biteman, French, Ide, Mckeown, Pappas

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

3/1/2024 S Placed on General File

HB0003SS001/FAILED (TO ENGROSSED COPY)

Page 2-line 20 Delete "the".

Page 2-line 21 Delete "fourth Monday in May" and insert "March 1".

Page 4-line 23 Delete "up to thirty-five (35) acres". BITEMAN,
CHAIRMAN

3/4/2024 S COW:Passed
3/5/2024 S 2nd Reading:Passed
3/6/2024 S 3rd Reading:Passed 21-0-0-0-10

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Biteman, Boner, Bouchard, Brennan, Dockstader, Ellis, French, Hutchings, Ide, Jones, Kolb, Laursen, Mckeown, Nethercott, Pappas, Rothfuss, Salazar, Scott, Steinmetz

Conflicts: Senator(s) Baldwin, Case, Cooper, Furphy, Gierau, Hicks, Kinskey, Landen, President Driskill, Schuler

Ayes 21 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 10

3/6/2024 Assigned Number HEA No. 0044
3/6/2024 H Speaker Signed HEA No. 0044
3/7/2024 S President Signed HEA No. 0044
3/21/2024 Governor Signed HEA No. 0044
3/21/2024 Assigned Chapter Number 106

Chapter No. 106 Session Laws of Wyoming 2024