



SF0054

Homeowner tax exemption.

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to taxation; establishing a homeowner property tax exemption; providing a sunset date; providing an appropriation; and providing for an effective date.

1/17/2024 Bill Number Assigned
1/24/2024 S Received for Introduction
2/12/2024 S Introduced and Referred to S03 - Revenue 31-0-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Case, Cooper, Dockstader, Ellis, French, Furphy, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Kolb, Landen, Laursen, Mckeown, Nethercott, Pappas, President Driskill, Rothfuss, Salazar, Schuler, Scott, Steinmetz
Ayes 31 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 0

2/16/2024 S03 - Revenue:Recommend Amend and Do Pass 4-1-0-0-0

ROLL CALL

Ayes: Senator(s) Biteman, French, Ide, Mckeown
Nays: Senator Pappas
Ayes 4 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 0

2/16/2024 S Placed on General File

SF0054SS001/FAILED

Page 2-line 8 After "property" insert ";"; delete ", not to".
Page 2-lines 9 and 10 Delete entirely.
Page 4-line 17 Delete "up to".
Page 4-line 18 Delete "one (1) acre of" and insert "associated".
Page 4-after line 22 Insert:

"(D) Wyoming county assessors shall keep accurate records of the reduction in each residential real property owner's tax liability under this paragraph. For every qualified exemption under this paragraph, each county assessor shall indicate the reduction in each owner's tax liability on the tax assessment notice provided to the owner.". BITEMAN, CHAIRMAN

2/23/2024 S COW:Passed

SF0054S2001/ADOPTED

Page 1-line 2 Delete "for primary residences".
Page 1-line 3 After "claims;" insert "providing a sunset date;".
Page 2-line 1 Delete "property used as a primary".
Page 2-line 2 Delete "residence" and insert "residential real property".

Page 2-line 5 Delete "used as a".

Page 2-line 6 Delete "primary residence".

Page 2-line 9 Delete "two hundred thousand dollars".

Page 2-line 10 Delete "(\$200,000.00)" and insert "three hundred thousand dollars (\$300,000.00)".

Page 2-line 16 After "family." insert "Effective beginning tax year 2025 and thereafter:

"(I) The exemption under this paragraph shall only apply to residential real property used as a primary residence; and

(II)".

Page 4-lines 15 through 22 Delete entirely and insert:

"(III) "Residential real property" means a structure intended for human habitation including a house, modular home, mobile home or condominium that is a privately owned single family dwelling unit, the associated improved land and other structures associated with the residential structure including garages, sheds and other outbuildings."

Page 4-after line 22 Insert:

"(D) This paragraph is repealed on July 1, 2026 and the exemption under this paragraph shall not apply for tax year 2026 and thereafter.

Section 2. The exemption provided by this act shall first apply to the tax year beginning January 1, 2024."

Page 5-line 1 Delete entirely and insert:

"Section 3. 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.". BITEMAN

2/26/2024 S 2nd Reading:Passed

SF0054S3001/ADOPTED

Page 2-lines 5 through 10 Delete entirely including the Biteman second reading amendment (SF0054S2001/A) to these lines and insert:

"(A) For residential real property, the amount of the exemption shall not exceed two hundred thousand dollars (\$200,000.00) of the fair market value of the property;".

Page 2-after line 23 Insert and renumber as necessary:

"(C) The county treasurer for each county shall keep accurate records of the reduction in tax revenues caused by the homeowner tax exemption provided by this paragraph for the county and for each governmental entity for which a tax levy report is made pursuant to W.S. 39-13-104(k) and shall report

that information to the department. The department shall compile and verify the information received from each county and shall request that the state treasurer transfer an amount equal to the reported reduction in tax revenues to each county from the legislative stabilization reserve account. The department shall distribute the appropriate amount to each county treasurer for distribution of the funds as provided in W.S. 39-13-111;".

Page 3-line 2 Delete "(C)" and insert "(D)".

Page 4-after line 22 In the Biteman second reading amendment (SF0054S2001/A) to this line, delete "(D)" and insert "(E)". KINSKEY

ROLL CALL

Ayes: Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Case, Cooper, Dockstader, French, Furphy, Hutchings, Jones, Kinskey, Landen, Mckeown, Pappas, President Driskill, Rothfuss, Salazar, Schuler, Scott, Steinmetz

Nays: Senator(s) Ellis, Gierau, Hicks, Ide, Kolb, Laursen, Nethercott

Ayes 24 **Nays** 7 **Excused** 0 **Absent** 0 **Conflicts** 0

SF0054S3002/WITHDRAWN

2/27/2024 S 3rd Reading:Passed 29-2-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Cooper, Dockstader, Ellis, French, Furphy, Gierau, Hutchings, Ide, Jones, Kinskey, Kolb, Landen, Laursen, Mckeown, Nethercott, Pappas, President Driskill, Rothfuss, Salazar, Schuler, Scott, Steinmetz

Nays: Senator(s) Case, Hicks

Ayes 29 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0

2/28/2024 H Received for Introduction

2/28/2024 H Introduced and Referred to H03 - Revenue

3/4/2024 H03 - Revenue:Recommend Amend and Do Pass 9-0-0-0-0

ROLL CALL

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

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

3/4/2024 :Rerefer to H02 - Appropriations

3/5/2024 H02 - Appropriations:Do Pass Failed 3-4-0-0-0

ROLL CALL

Ayes: Representative(s) Larsen, Sherwood, Walters

Nays: Representative(s) Henderson, Nicholas, Stith, Zwonitzer

Ayes 3 **Nays** 4 **Excused** 0 **Absent** 0 **Conflicts** 0

3/5/2024 H Placed on General File

SF0054HS001/ADOPTED

(TO ENGROSSED COPY)

Page 1-line 2 Delete "providing a penalty for false".

Page 1-line 3 Delete "claims;".

Page 1-line 3 After "date;" insert "providing an appropriation;".

Page 1-line 9 Delete "is" and insert "and 39-13-102(k) are".

Page 2-lines 5 through 23 Delete entirely and insert:

"(A) For a single family residence, the amount of the exemption shall be twenty-five percent (25%) of the fair market value of the single family residence, not to exceed a total exemption of three million dollars (\$3,000,000.00) of the fair market value of the property;

(B) As used in this paragraph, "single family residence" means a structure intended for human habitation including a house, modular home, mobile home, townhouse or condominium that is a privately owned single family dwelling unit;".

Pages 3 and 4 Delete entirely.

Page 5-lines 2 through 17 Delete entirely.

Page 5-line 19 Delete "(E)" and insert "(C)".

Page 5-line 20 Delete "2026" and insert "2025".

Page 5-line 21 Delete "2026" and insert "2025".

Page 5-after line 21 Insert:

"39-13-102. Administration; confidentiality.

(k) On or before September 1, county assessors shall certify the exemptions granted pursuant to W.S. 39-11-105(a)(xxiv) and (xliii) to the department. On or before October 1 the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property was not exempt. The county treasurer shall distribute the revenue to each governmental entity in the actual amount of taxes lost due to the exemption."

Page 6-after line 2 Insert:

"Section 3. There is appropriated one hundred twenty-five million dollars (\$125,000,000.00) from the general fund to the department of revenue for the purposes of reimbursing local governments including school districts for losses in revenue resulting from the homeowner tax exemption as provided in this act. If the amount appropriated under this section is insufficient to fully reimburse all local governments for losses in revenue resulting from the homeowner tax exemption, the department shall determine appropriate amounts to provide to each local government on a proportional basis. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2025. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2025. It is the intent of the legislature that this appropriation not be included in the department's standard budget for the immediately succeeding fiscal biennium."

Page 6-line 4 Delete "**Section 3.**" and insert "**Section 4.**". HARSHMAN, CHAIRMAN

3/5/2024 H COW:Passed

SF0054H2001/ADOPTED (TO ENGROSSED COPY)

Page 2-line 1 Delete "residential real property" and insert "a single family residential structure".

Page 2-lines 5 through 23 Delete entirely including the House standing committee amendment (SF0054HS001/AE) to these lines and insert:

"(A) The amount of the exemption under this paragraph shall be twenty five percent (25%) of the fair market value of a single family residential structure, provided that the exemption shall only apply to the first three million dollars (\$3,000,000.00) of the fair market value of the single family residential structure;

(B) As used in this paragraph, "single family residential structure" means a structure intended for human habitation including a house, modular home, mobile home, townhouse or condominium that is a privately owned single family dwelling unit;". STORER

SF0054H2002/FAILED (TO ENGROSSED COPY)

Delete the Storer second reading amendment (SF0054H2001/AE) entirely and further amend the engrossed copy as follows:

Page 2-lines 5 through 23 In the House standing committee amendment (SF0054HS001/AE) to these lines, delete subparagraph (A) created by that amendment and insert:

"(A) The amount of the exemption under this paragraph shall be the first two hundred thousand dollars (\$200,000.00) of fair market value of the single family residence for tax year 2024. In tax year 2025, the amount of the exemption under this paragraph shall be the greater of two hundred thousand dollars (\$200,000.00) of fair market value of the single family residence or twenty-five percent (25%) of the fair market value of the single family residence, not to exceed a total exemption of three million dollars (\$3,000,000.00) of the fair market value of the property;".

Page 5-line 20 Delete the House standing committee amendment (SF0054HS001/AE) to this line.

Page 5-line 21 Delete the House standing committee amendment (SF0054HS001/AE) to this line. LOCKE, BEAR, HEINER

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Burkhart, Jr, Haroldson, Heiner, Hornok, Jennings, Knapp, Locke, Neiman, Ottman, Pendergraft, Penn, Rodriguez-Williams, Singh, Slagle, Smith, Strock, Styvar, Tarver, Ward, Winter

Nays: Representative(s) Allred, Berger, Brown, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Harshman, Henderson, Larsen, Lloyd, Larson, Jt, Lawley, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Provenza, Sherwood, Speaker Sommers, Stith, Storer, Trujillo, Walters, Washut, Western, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

Ayes 25 **Nays** 37 **Excused** 0 **Absent** 0 **Conflicts** 0

SF0054H2003/WITHDRAWN

SF0054H2004/FAILED (TO ENGROSSED COPY)
(CORRECTED COPY)

Delete the Storer second reading amendment (SF0054H2001/AE) and the Locke et al. second reading amendment (SF0054H2002/AE) entirely and further amend the engrossed copy as follows:

Page 2-lines 5 through 23 In the House standing committee amendment (SF0054HS001/AE) to these lines, in subparagraph (A) created by that amendment, delete "twenty-five percent (25%)" and insert "thirty-five percent (35%)".

Page 5-line 20 Delete the House standing committee amendment (SF0054HS001/AE) to this line.

Page 5-line 21 Delete the House standing committee amendment (SF0054HS001/AE) to this line. LOCKE

3/6/2024 H 2nd Reading:Passed

SF0054H3001/FAILED (TO ENGROSSED COPY)
(CORRECTED COPY)

Page 2-lines 5 through 23 In the Storer second reading amendment (SF0054H2001/AE) to these lines, delete "twenty five percent (25%)" and insert "thirty percent (30%)".

Page 5-line 20 Delete the House standing committee amendment (SF0054H2001/AE) to this line.

Page 5-line 21 Delete the House standing committee amendment (SF0054H2001/AE) to this line.

Page 6-after line 2 In the House standing committee amendment (SF0054HS0001/AE) to this line, delete "one hundred twenty-five million dollars (\$125,000,000.00)" and insert "one hundred seventy million dollars (\$170,000,000.00)". LOCKE

SF0054H3002/WITHDRAWN

SF0054H3003/FAILED (TO ENGROSSED COPY)
(CORRECTED COPY)

Page 5-line 20 Delete the House standing committee amendment (SF0054H2001/AE) to this line.

Page 5-line 21 Delete the House standing committee amendment (SF0054H2001/AE) to this line. LOCKE

SF0054H3004/WITHDRAWN

SF0054H3005/FAILED (TO ENGROSSED COPY)

Delete the Harshman third reading amendment (SF0054H3004/AE) and further amend as follows:

Page 2-lines 5 through 23 In the Storer second reading amendment (SF0054H2001/AE) to these lines, delete "three million dollars (\$3,000,000.00)" and insert "two million dollars (\$2,000,000.00)". STITH

SF0054H3006/WITHDRAWN

3/7/2024 H 3rd Reading:Passed 61-1-0-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Allred, Andrew, Angelos, 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, 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 Provenza

Ayes 61 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 0

3/8/2024 S Received for Concurrence

3/8/2024 S Concur:Failed 0-31-0-0-0

ROLL CALL

Nays: Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Case, Cooper, Dockstader, Ellis, French, Furphy, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Kolb, Landen, Laursen, Mckeown, Nethercott, Pappas, President Driskill, Rothfuss, Salazar, Schuler, Scott, Steinmetz

Ayes 0 **Nays** 31 **Excused** 0 **Absent** 0 **Conflicts** 0

3/8/2024 S Appointed JCC01 Members
Senator(s) Biteman, Barlow, Landen

3/8/2024 H Appointed JCC01 Members
Representative(s) Stith, Crago, Storer

3/8/2024 H Appointed JCC01 Members
Representative(s) Stith, Crago, Storer

3/8/2024 S Adopted SF0054JC001: 27-2-2-0-0

SF0054JC001/SADOPTEDHADOPTED (TO ENGROSSED COPY)

Delete the following House amendments:

SF0054HS001/AE

SF0054H2001/AE

Further amend the ENGROSSED COPY as follows:

Page 1-line 2 Delete "providing a penalty for false".

Page 1-line 3 Delete "claims;"; after "date;" insert "providing an appropriation;".

Page 1-line 9 Delete "is" and insert "and 39-13-102(k) are".

Page 2-line 1 Delete "residential real property" and insert "a single family residential structure".

Page 2-lines 5 through 23 Delete entirely.

Pages 3 and 4 Delete entirely.

Page 5-lines 2 through 17 Delete entirely, insert and renumber as necessary:

"(A) The amount of the exemption under this paragraph shall be twenty-five percent (25%) of the fair market value of a single family residential structure, provided that the exemption shall only apply to the first two million dollars (\$2,000,000.00) of the fair market value of the single family residential structure;

(B) As used in this paragraph, "single family residential structure" means a structure intended for human habitation including a house, modular home, mobile home, townhouse or condominium that is a privately owned single family dwelling unit;

(C) The county treasurer for each county shall keep accurate records of the reduction in tax revenues caused by the homeowner tax exemption provided for in this paragraph for the county and for each governmental entity for which a tax levy report is made pursuant to W.S. 39-13-104(k) and shall report that information to the department. The department shall compile and verify the information received from each county and include any reductions in the distribution of mill levies to the school foundation program account under W.S. 21-13-303. The department shall distribute verified amounts to each county treasurer for distribution as provided in W.S. 39-13-111 in an amount necessary to compensate each government entity for the reduction in tax revenues from funds appropriated for that purpose. If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, there is appropriated to the department of revenue from the legislative stabilization reserve account an amount equal to the amount by which legislative appropriations are insufficient to make distributions necessary under this subparagraph for the current tax year. The department shall transfer this legislative stabilization reserve account appropriation to each county for distribution to each government entity in an amount necessary to fully reimburse each government entity. No appropriation from the legislative stabilization reserve account shall be authorized under this paragraph after June 30, 2026 and no appropriation under this subparagraph shall exceed one hundred million dollars (\$100,000,000.00)."

Page 5-line 19 Delete "(E)" and insert "(D)".

Page 5-after line 21 Insert:

"39-13-102. Administration; confidentiality.

(k) On or before September 1, county assessors shall certify the exemptions granted pursuant to W.S. 39-11-105(a)(xxiv) and (xliii) to the department. On or before October 1 the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property was not exempt. The county

treasurer shall distribute the revenue to each governmental entity in the actual amount of taxes lost due to the exemption.".

Page 6-after line 2 Insert:

"Section 3. There is appropriated one hundred twenty-five million dollars (\$125,000,000.00) from the general fund to the department of revenue for the purposes of reimbursing government entities, including school districts, for losses in revenue resulting from the homeowner tax exemption as provided in this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2026. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026. It is the intent of the legislature that this appropriation not be included in the department's standard budget for the immediately succeeding fiscal biennium.".

Page 6-line 4 Delete **"Section 3."** and insert **"Section 4."**. BITEMAN, BARLOW, STITH, CRAGO, STORER

ROLL CALL

Ayes: Senator(s) Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Cooper, Dockstader, Ellis, French, Furphy, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Kolb, Laursen, Mckeown, Nethercott, Pappas, President Driskill, Salazar, Schuler, Scott, Steinmetz

Nays: Senator(s) Case, Rothfuss

Excused: Senator(s) Anderson, Landen

Ayes 27 Nays 2 Excused 2 Absent 0 Conflicts 0

3/8/2024 H Adopted SF0054JC001: 57-1-4-0-0

SF0054JC001/SADOPTEDHADOPTED (TO ENGROSSED COPY)

Delete the following House amendments:

SF0054HS001/AE

SF0054H2001/AE

Further amend the ENGROSSED COPY as follows:

Page 1-line 2 Delete "providing a penalty for false".

Page 1-line 3 Delete "claims;"; after "date;" insert "providing an appropriation;".

Page 1-line 9 Delete "is" and insert "and 39-13-102(k) are".

Page 2-line 1 Delete "residential real property" and insert "a single family residential structure".

Page 2-lines 5 through 23 Delete entirely.

Pages 3 and 4 Delete entirely.

Page 5-lines 2 through 17 Delete entirely, insert and renumber as necessary:

"(A) The amount of the exemption under this paragraph shall be twenty-five percent (25%) of the fair market value of a single family residential structure, provided that the exemption shall only apply to the first two million dollars (\$2,000,000.00) of the fair market value of the single family residential structure;

(B) As used in this paragraph, "single family residential structure" means a structure intended for human habitation including a house, modular home, mobile home, townhouse or condominium that is a privately owned single family dwelling unit;

(C) The county treasurer for each county shall keep accurate records of the reduction in tax revenues caused by the homeowner tax exemption provided for in this paragraph for the county and for each governmental entity for which a tax levy report is made pursuant to W.S. 39-13-104(k) and shall report that information to the department. The department shall compile and verify the information received from each county and include any reductions in the distribution of mill levies to the school foundation program account under W.S. 21-13-303. The department shall distribute verified amounts to each county treasurer for distribution as provided in W.S. 39-13-111 in an amount necessary to compensate each government entity for the reduction in tax revenues from funds appropriated for that purpose. If funds appropriated by the legislature for distribution under this subparagraph are insufficient to complete all necessary distributions, there is appropriated to the department of revenue from the legislative stabilization reserve account an amount equal to the amount by which legislative appropriations are insufficient to make distributions necessary under this subparagraph for the current tax year. The department shall transfer this legislative stabilization reserve account appropriation to each county for distribution to each government entity in an amount necessary to fully reimburse each government entity. No appropriation from the legislative stabilization reserve account shall be authorized under this paragraph after June 30, 2026 and no appropriation under this subparagraph shall exceed one hundred million dollars (\$100,000,000.00)."

Page 5-line 19 Delete "(E)" and insert "(D)".

Page 5-after line 21 Insert:

"39-13-102. Administration; confidentiality.

(k) On or before September 1, county assessors shall certify the exemptions granted pursuant to W.S. 39-11-105(a)(xxiv) and (xliii) to the department. On or before October 1 the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property was not exempt. The county treasurer shall distribute the revenue to each governmental entity in the actual amount of taxes lost due to the exemption."

Page 6-after line 2 Insert:

"Section 3. There is appropriated one hundred twenty-five million dollars (\$125,000,000.00) from the general fund to the department of revenue for the purposes of reimbursing government entities, including school districts, for losses in revenue resulting from the homeowner tax exemption as provided in this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2026. This appropriation shall

not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026. It is the intent of the legislature that this appropriation not be included in the department's standard budget for the immediately succeeding fiscal biennium."

Page 6-line 4 Delete "**Section 3.**" and insert "**Section 4.**". BITEMAN, BARLOW, STITH, CRAGO, STORER

ROLL CALL

Ayes: (s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Henderson, Hornok, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, 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: Provenza

Excused: (s) Harshman, Heiner, Jennings, Penn

Ayes 57 **Nays** 1 **Excused** 4 **Absent** 0 **Conflicts** 0

3/8/2024 Assigned Number SEA No. 0070
3/8/2024 S President Signed SEA No. 0070
3/8/2024 H Speaker Signed SEA No. 0070
3/22/2024 Governor Vetoed SEA No. 0070