HB0282 Property tax-acquisition value.

Sponsored By: Representative(s) Locke, Allemand, Banks, Bear, Brady, Guggenmos, Heiner, Johnson, Knapp, Lien, Lucas, Pendergraft, Rodriguez-Williams, Smith, S, Styvar, Tarver and Wharff and Senator(s) Ide, Laursen, D and Smith, D

AN ACT relating to ad valorem taxation; establishing a rebuttable presumption in favor of acquisition value for specified real property; clarifying the use, disclosure and confidentiality of sworn statements for specified real property; providing definitions; making conforming amendments; requiring rulemaking; and providing for effective dates.

1/23/2025 Bill Number Assigned
1/23/2025 H Received for Introduction
1/27/2025 H Introduced and Referred to H03 - Revenue
1/30/2025 H03 - Revenue:Recommend Do Pass 6-2-1-0-0

ROLL CALL
Ayes: Representative(s) Brown, Lien, Locke, Lucas, Styvar, Wharff
Nays: Representative(s) Campbell, Storer
Excused: Representative Riggins
Ayes 6 **Nays** 2 **Excused** 1 **Absent** 0 **Conflicts** 0

1/30/2025 H Placed on General File

HB0282HW001/ADOPTED
Page 2-line 2 Delete "39-11-102.1(c)(ii) and (iii),".

Page 6-lines 9 through 23 Delete entirely.

Pages 7 and 8 Delete entirely.

Page 9-line 1 through 10 Delete entirely. LOCKE

HB0282HW002/ADOPTED
Page 1-line 12 Delete "by".

Page 1-line 13 Delete entirely.

Page 2-line 1 Delete "subparagraph (C) as (D)" and insert "and (C)".

Page 2-line 3 Delete ", by creating a".

Page 2-line 4 Delete entirely.

Page 2-line 5 Delete "(D)" and insert " and (C)".

Page 4-lines 18 through 21 Delete entirely.

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

"(C) All other property, real and personal, including property valued and assessed under W.S. 39-13-102(m)(vi) and (ix), nine and

one-half percent (9.5%), provided that the value of residential real property shall be determined as provided in W.S. 39-13-103(b)(xviii).".

Page 11-lines 21 and 22 Delete entirely.

Page 12-lines 1 through 5 Delete entirely and insert:

"(C) All other property, real and personal, nine and one-half percent (9.5%)%), provided that the value of residential real property shall be determined as provided in paragraph (xviii) of this subsection.". LAWLEY

2/4/2025 H COW:Passed

HB0282H2001/WITHDRAWN
2/5/2025 H 2nd Reading:Passed

HB0282H3001/WITHDRAWN
2/6/2025 H 3rd Reading:Passed 35-25-2-0-0

ROLL CALL
Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Campbell, K, Geringer, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Kelly, Knapp, Lien, Locke, Lucas, Mccann, Neiman, Ottman, Pendergraft, Rodriguez-Williams, Schmid, Singh, Smith, Strock, Styvar, Tarver, Wasserburger, Webb, Webber, Wharff
Nays: Representative(s) Brown, L, Byron, Campbell, E, Chestek, Clouston, Connolly, Davis, Eklund, Erickson, Filer, Harshman, Jarvis, Larsen, Larson, Lawley, Nicholas, Posey, Provenza, Sherwood, Storer, Thayer, Washut, Williams, Wylie, Yin
Excused: Representative(s) Riggins, Winter
Ayes 35 **Nays** 25 **Excused** 2 **Absent** 0 **Conflicts** 0

2/7/2025 S Received for Introduction
2/20/2025 S Introduced and Referred to S03 - Revenue
2/24/2025 S03 - Revenue:Recommend Amend and Do Pass 3-2-0-0-0

ROLL CALL
Ayes: Senator(s) French, Ide, Mckeown
Nays: Senator(s) Case, Pappas
Ayes 3 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0

2/24/2025 S Placed on General File

HB0282SS001/ADOPTED (TO ENGROSSED COPY)
Page 15-lines 19 through 23 Delete entirely.

Page 16-lines 1 through 5 Delete entirely and insert:

"(II) "Residential real property" means real property improved by a dwelling designed to house not more than three (3) families and includes associated residential land where the dwelling is located if the land is owned by the owner of the dwelling. The dwelling may be any type of residence including a single family home or an individual condominium unit if the dwelling is used as a primary residence.". MCKEOWN, CHAIRMAN

2/28/2025 S COW:Failed 8-21-2-0-0

ROLL CALL

Ayes: Senator(s) Biteman, French, Ide, Mckeown, Pearson, Salazar, Smith, Steinmetz

Nays: Senator(s) Barlow, Boner, Brennan, Case, Cooper, Crago, Crum, Dockstader, Driskill, Gierau, Hicks, Hutchings, Jones, Kolb, Landen, Nethercott, Olsen, Pappas, Rothfuss, Schuler, Scott

Excused: Senator(s) Anderson, Laursen

Ayes 8 **Nays** 21 **Excused** 2 **Absent** 0 **Conflicts** 0