



HB0045

Long-term homeowner tax exemption-revisions.

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to taxation; revising the deadline to apply and the exemption amount for the property tax exemption for long-term homeowners; providing a method to claim the property tax exemption in subsequent years; establishing a limitation on the long-term homeowner tax exemption; amending definitions; repealing the sunset date of the property tax exemption; and providing for an effective date.

1/15/2026 Bill Number Assigned
1/22/2026 H Received for Introduction
2/9/2026 H Introduced and Referred to H03 - Revenue 60-1-0-0-1

ROLL CALL

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

Nays: Representative Provenza

Conflicts: Representative Storer

Ayes 60 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 1

2/10/2026 H03 - Revenue:Recommend Amend and Do Pass 7-0-0-0-2

ROLL CALL

Ayes: Representative(s) Brown, G, Campbell, K, Lien, Locke, Lucas, Riggins, Styvar

Conflicts: Representative(s) Storer, Wharff

Ayes 7 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 2

2/10/2026 H Placed on General File

HB0045HS001/ADOPTED

Page 1-line 1 After "apply" insert "and the exemption amount".

Page 1-line 4 After "years;" insert "amending definitions;"

Page 1-line 9 Delete "39-11-105(a)(xlv)(B)" and insert "39-11-105(a)(xlv)(A) and (B), (C)(II)".

Page 2-after line 3 Insert:

"(A) For residential real property used as a primary residence, if the owner or their spouse is 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, the amount of the exemption shall be fifty percent (50%) of the assessed value fair market value of the residential real property, provided that the exemption shall only apply to the first three million dollars (\$3,000,000.00) of the fair market value of the residential real property;"

Page 2-line 5 After "(B)" insert "Except as provided by subdivision (C) (II) of this paragraph,".

Page 2-after line 22 Insert:

 "(C) As used in this paragraph:

 (II) "Primary residence" means residential real property in Wyoming where the person claiming the exemption actually resides for not less than eight (8) months of the year. If a primary residence is sold and another property is purchased within the state of Wyoming, the months residing in both owner-occupied residences shall apply to the requirements of this exemption;". LOCKE, CHAIRMAN

2/11/2026 H COW:Passed
2/12/2026 H 2nd Reading:Passed
2/13/2026 H 3rd Reading:Passed 56-4-1-0-1

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Clouston, Connolly, Davis, Erickson, Filer, Fornstrom, Geringer, Guggenmos, Haroldson, Harshman, Heiner, Hoeft, Jarvis, Johnson, Knapp, Larsen, L, Larson, Jt, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Posey, Riggins, Rodriguez-Williams, Schmid, Singh, Smith, Strock, Styvar, Tarver, Thayer, Washut, Wasserburger, Webb, Webber, Wharff, Williams, Winter, Wylie, Yin

Nays: Representative(s) Chestek, Lawley, Provenza, Sherwood

Excused: Representative Kelly

Conflicts: Representative Storer

Ayes 56 **Nays** 4 **Excused** 1 **Absent** 0 **Conflicts** 1

2/16/2026 S Received for Introduction
2/16/2026 S Introduced and Referred to S03 - Revenue
2/23/2026 S03 - Revenue:Recommend Do Pass 4-0-1-0-0

ROLL CALL

Ayes: Senator(s) Dockstader, Ide, Mckeown, Pappas

Excused: Senator Case

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

2/23/2026 S Placed on General File
2/26/2026 S COW:Passed
2/27/2026 S 2nd Reading:Passed

HB0045S3001/ADOPTED

**(TO ENGROSSED COPY)
(CORRECTED COPY)**

Page 1-line 3 After "homeowners;" insert "placing a limitation on the long-term homeowner tax exemption;".

Page 1-line 11 After "(D)" insert "and (xlvi) by creating a new subparagraph (D)".

Page 4-after line 11 Insert:

"(xlvi) A portion of a single family residential structure and the associated improved land as a homeowner tax exemption as provided in this paragraph. The following shall apply to this exemption:

(D) If the secretary of state certifies to the department of revenue that the voters have approved an initiative implementing a homeowner's property tax exemption and the exemption is enacted into law, an owner who qualifies for an exemption under this paragraph and the initiative shall only apply for one (1) of those exemptions." MCKEOWN

HB0045S3002/ADOPTED

(TO ENGROSSED COPY)

Page 1-line 4 After "years;" insert "putting a limitation on the long-term homeowner tax exemption;"

Page 1-line 11 Delete "a new subparagraph (D)" and insert "new subparagraphs (D) and (E)".

Page 4-after line 11 Insert:

"(E) If the secretary of state certifies to the department of revenue that the voters have approved an initiative implementing a homeowner's property tax exemption and the exemption is enacted into law, an owner who qualifies for an exemption under this paragraph and the initiative shall only apply for one (1) of those exemptions." MCKEOWN

3/2/2026 S 3rd Reading:Passed 23-0-0-0-8

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Cooper, Crago, Dockstader, French, Gierau, Hutchings, Ide, Jones, Laursen, Love, Mckeown, Nethercott, Olsen, Pearson, Rothfuss, Salazar, Scott, Steinmetz

Conflicts: Senator(s) Case, Crum, Driskill, Hicks, Kolb, Landen, Pappas, Schuler

Ayes 23 **Nays** 0 **Excused** 0 **Absent** 0 **Conflicts** 8

3/2/2026 H Received for Concurrence

3/2/2026 H Concur:Failed 2-55-4-0-1

ROLL CALL

Ayes: Representative(s) Storer, Yin

Nays: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Davis, Erickson, Filer, Fornstrom, Geringer, Guggenmos, Haroldson, Harshman, Hoeft, Jarvis, Johnson, Knapp, Larsen, L, Larson, Jt, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Posey, Provenza, Riggins, Sherwood, Singh, Smith, Strock, Styvar, Tarver, Thayer, Washut, Wasserburger, Webb, Webber, Williams, Winter, Wylie

Excused: Representative(s) Kelly, Rodriguez-Williams, Schmid, Wharff

Conflicts: Representative Heiner

Ayes 2 **Nays** 55 **Excused** 4 **Absent** 0 **Conflicts** 1

3/2/2026 H Appointed JCC01 Members
Representative(s) Locke, Sherwood, Styvar

3/3/2026 S Appointed JCC01 Members
Senator(s) McKeown, Ide, Pearson

3/4/2026 H Adopted HB0045JC001: 53-5-3-0-1

JOINT CONFERENCE COMMITTEE REPORT

HB0045JC001/HADOPTEDSADOPTED (TO ENGROSSED COPY)

Delete the following Senate amendments:

HB0045S3001/AE

HB0045S3002/AE

Further amend the ENGROSSED COPY as follows:

Page 1-line 4 After "years;" insert "establishing a limitation on the long-term homeowner tax exemption;".

Page 1-line 11 Delete "a new subparagraph (D)" and insert "new subparagraphs (D) and (E)".

Page 4-after line 11 Insert:

"(E) If the secretary of state certifies to the department of revenue that the voters have approved an initiative implementing a homeowner's property tax exemption and the exemption is enacted into law, an owner who qualifies and applies for an exemption under this paragraph shall not qualify for the exemption under the initiative." LOCKE, SHERWOOD, STYVAR, MCKEOWN, IDE, PEARSON

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Byron, Campbell, E, Campbell, K, Clouston, Connolly, Davis, Erickson, Filer, Fornstrom, Geringer, Guggenmos, Haroldson, Harshman, Hoeft, Jarvis, Johnson, Knapp, Larsen, L, Larson, Jt, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Riggins, Rodriguez-Williams, Schmid, Singh, Smith, Strock, Styvar, Tarver, Thayer, Washut, Wasserburger, Webb, Webber, Wharff, Williams, Winter, Wylie

Nays: Representative(s) Chestek, Provenza, Sherwood, Storer, Yin

Excused: Representative(s) Brown, L, Kelly, Posey

Conflicts: Representative Heiner

Ayes 53 **Nays** 5 **Excused** 3 **Absent** 0 **Conflicts** 1

3/5/2026 S Adopted HB0045JC001: 22-1-0-0-8

JOINT CONFERENCE COMMITTEE REPORT

HB0045JC001/HADOPTEDSADOPTED (TO ENGROSSED COPY)

Delete the following Senate amendments:

HB0045S3001/AE

HB0045S3002/AE

Further amend the ENGROSSED COPY as follows:

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Page 1-line 11 Delete "a new subparagraph (D)" and insert "new subparagraphs (D) and (E)".

Page 4-after line 11 Insert:

"(E) If the secretary of state certifies to the department of revenue that the voters have approved an initiative implementing a homeowner's property tax exemption and the exemption is enacted into law, an owner who qualifies and applies for an exemption under this paragraph shall not qualify for the exemption under the initiative.". LOCKE, SHERWOOD, STYVAR, MCKEOWN, IDE, PEARSON

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Cooper, Crago, Dockstader, French, Gierau, Hutchings, Ide, Jones, Laursen, Love, Mckeown, Nethercott, Olsen, Pearson, Rothfuss, Salazar, Steinmetz

Nays: Senator Scott

Conflicts: Senator(s) Case, Crum, Driskill, Hicks, Kolb, Landen, Pappas, Schuler

Ayes 22 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 8

3/5/2026 Assigned Number HEA No. 0023
3/5/2026 H Speaker Signed HEA No. 0023
3/6/2026 S President Signed HEA No. 0023
3/7/2026 Governor Signed HEA No. 0023
3/7/2026 Assigned Chapter Number 83

Chapter No. 83 Session Laws of Wyoming 2026