



SF0039

Long-term homeowner tax exemption-amendments.

Sponsored By: Senator(s) Crago, Barlow, Cooper, Crum, Dockstader, Gierau, Landen, Love, Nethercott and Olsen and Representative(s) Clouston, Connolly, Harshman and Williams

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

1/8/2026 Bill Number Assigned
1/14/2026 S Received for Introduction
2/10/2026 S Introduced and Referred to S03 - Revenue 24-2-1-0-4

ROLL CALL

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

Nays: Senator(s) Hutchings, Scott

Excused: Senator Pappas

Conflicts: Senator(s) Case, Driskill, Hicks, Schuler

Ayes 24 **Nays** 2 **Excused** 1 **Absent** 0 **Conflicts** 4

2/11/2026 S03 - Revenue:Recommend Do Pass 4-1-0-0-0

ROLL CALL

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

Nays: Senator Case

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

2/11/2026 S Placed on General File

SF0039SW001/ADOPTED

Page 1-above line 1 In the catch title, delete "sunset repeal" and insert "amendments".

Page 1-line 2 After "homeowners;" insert "revising the deadline to apply for the property tax exemption for long-term homeowners; providing a method to claim the property tax exemption in subsequent years;".

Page 1-after line 5 Insert and renumber as necessary:

"Section 1. W.S. 39-11-105(a) (xlv) (B) and by creating a new subparagraph (D) is amended to read:

39-11-105. Exemptions.

(a) The following property is exempt from property taxation:

(xlv) A portion of property used as a primary residence by long-term homeowners as provided in this paragraph. The following shall apply to this exemption:

(B) Not more than one (1) exemption under this paragraph shall apply to the same property in any year and no owner shall claim more than one (1) exemption under this paragraph in any year including property that houses more than one (1) family. To claim an exemption under this paragraph the owner of the residential real property shall submit a claim to the county assessor not later than ~~the fourth Monday in May~~ March 1 each year on forms provided by the department of revenue demonstrating that the person is the owner of the property, that the person or the person's spouse is sixty-five (65) years of age or older and has paid residential property tax in Wyoming for twenty-five (25) years or more on any residential property and that the property is the person's primary residence. A surviving spouse of a person who qualified under this paragraph and who would not otherwise qualify under this paragraph shall continue to qualify for the exemption under this paragraph. False claims are punishable as provided by W.S. 6-5-303;

(D) After filing a claim pursuant to subparagraph (B) of this paragraph, in subsequent years the claimant shall remain qualified for the tax exemption provided by this paragraph if the claimant contacts the assessor's office by telephone, mail or other communication method on or before March 1 and confirms that the claimant continues to meet the requirements set forth in this paragraph."

Page 1-line 7 Delete "**Section 1.**" and insert "**Section 2.**".

Page 1-line 10 Delete "**Section 2.**" and insert "**Section 3.**". CRAGO

SF0039SW002/ADOPTED

Page 1-above line 1 Delete the Crago committee of the whole amendment (SF0039SW001/A) to this line; in the catch title, delete "sunset repeal" and insert "amendments".

Page 1-line 2 Before "and" insert "amending the amount of the long-term homeowner property tax exemption;".

Page 1-after line 5 Delete the Crago committee of the whole amendment (SF0039SW001/A) to this line and insert:

"**Section 1.** W.S. 39-11-105(a) (xlv) (A), (B) and by creating a new subparagraph (D) is amended to read:

39-11-105. Exemptions.

(a) The following property is exempt from property taxation:

(xlv) A portion of property used as a primary residence by long-term homeowners as provided in this paragraph. The following shall apply to this exemption:

(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 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;

(B) Not more than one (1) exemption under this paragraph shall apply to the same property in any year and no owner shall claim more than one (1) exemption under this paragraph in any year including property that houses more than one (1) family. To claim an exemption under this paragraph the owner of the residential real property shall submit a claim to the county assessor not later than ~~the fourth Monday in May~~ March 1 each year on forms provided by the department of revenue demonstrating that the person is the owner of the property, that the person or the person's spouse is sixty-five (65) years of age or older and has paid residential property tax in Wyoming for twenty-five (25) years or more on any residential property and that the property is the person's primary residence. A surviving spouse of a person who qualified under this paragraph and who would not otherwise qualify under this paragraph shall continue to qualify for the exemption under this paragraph. False claims are punishable as provided by W.S. 6-5-303;

(D) After filing a claim pursuant to subparagraph (B) of this paragraph, in subsequent years the claimant shall remain qualified for the tax exemption provided by this paragraph if the claimant contacts the assessor's office by telephone, mail or other communication method on or before March 1 and confirms that the claimant continues to meet the requirements set forth in this paragraph."

Page 1-line 7 Delete the Crago committee of the whole amendment (SF0039SW001/A) to this line; delete "**Section 1.**" and insert "**Section 2.**".

Page 1-line 10 Delete the Crago committee of the whole amendment (SF0039SW001/A) to this line; delete "**Section 2.**" and insert "**Section 3.**". GIERAU

2/18/2026 S COW:Passed
2/19/2026 S 2nd Reading:Passed
2/20/2026 S 3rd Reading:Passed 21-1-0-0-9

ROLL CALL

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

Ayes 21 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 9

2/20/2026 H Received for Introduction
2/23/2026 H Introduced and Referred to H03 - Revenue
2/24/2026 H03 - Revenue:Recommend Amend and Do Pass 8-0-0-0-1

ROLL CALL

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

Conflicts: Representative Storer

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

2/24/2026 H Placed on General File

SF0039HS001/FAILED

(TO ENGROSSED COPY)

Page 1-line 11 After "(B)" insert ", (C) (II)".

Page 2-line 15 Strike "assessed" and insert "fair market".

Page 2-line 20 Strike "Not" and insert "Except as provided by subdivision (C) (II) of this paragraph, not".

Page 3-after line 14 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

3/3/2026 H COW:Passed 26-25-6-5-0

ROLL CALL

Ayes: Representative(s) Allemand, Bear, Brady, Bratten, Brown, G, Campbell, E, Davis, Erickson, Filer, Fornstrom, Geringer, Harshman, Jarvis, Johnson, Knapp, Locke, Neiman, Riggins, Rodriguez-Williams, Singh, Thayer, Wasserburger, Webb, Wharff, Williams, Winter

Nays: Representative(s) Andrew, Angelos, Banks, Chestek, Connolly, Guggenmos, Haroldson, Heiner, Hoeft, Larsen, L, Lawley, Lien, Lucas, Mccann, Ottman, Pendergraft, Posey, Schmid, Sherwood, Smith, Storer, Strock, Tarver, Washut, Webber

Excused: Representative(s) Brown, L, Campbell, K, Clouston, Kelly, Nicholas, Styvar

Absent: Representative(s) Byron, Larson, Jt, Provenza, Wylie, Yin

Ayes 26 **Nays** 25 **Excused** 6 **Absent** 5 **Conflicts** 0

3/4/2026 H 2nd Reading:Passed

SF0039H3001/WITHDRAWN

3/5/2026 H 3rd Reading:Failed 23-38-1-0-0

ROLL CALL

Ayes: Representative(s) Brady, Brown, L, Byron, Campbell, E, Clouston, Connolly, Davis, Erickson, Filer, Fornstrom, Geringer, Harshman, Jarvis, Larsen, L, Larson, Jt, Locke, Nicholas, Posey, Riggins, Thayer, Washut, Williams, Wylie

Nays: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Bratten, Brown, G, Campbell, K, Chestek, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Knapp, Lawley, Lien, Lucas, Mccann, Neiman, Ottman, Pendergraft, Provenza, Rodriguez-Williams, Schmid, Sherwood, Singh, Smith, Storer, Strock, Styvar, Tarver, Wasserburger, Webb, Webber, Wharff, Winter, Yin

Excused: Representative Kelly

Ayes 23 **Nays** 38 **Excused** 1 **Absent** 0 **Conflicts** 0