



**SF0110**

**Residential property tax revisions.**

Sponsored By: Senator(s) Hicks, Barlow, Boner, Crago, Crum,  
Dockstader, Gierau, Kolb, Landen and Steinmetz and  
Representative(s) Heiner, Lien, Locke and Neiman

AN ACT relating to taxation and revenue; providing for administration of the property tax; specifying property tax assessment rates for residential real property; limiting the applicability of specified mills to residential real property used as a primary residence by the owner of the property; repealing a related property tax exemption; making conforming amendments; providing an appropriation; specifying applicability; and providing for an effective date.

2/10/2026 Bill Number Assigned  
2/11/2026 S Received for Introduction  
2/12/2026 S Introduced and Referred to S03 - Revenue 28-3-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Barlow, Biteman, Boner, Brennan, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Love, Mckeown, Nethercott, Olsen, Pappas, Pearson, Salazar, Schuler, Scott, Steinmetz

**Nays:** Senator(s) Anderson, Case, Rothfuss

**Ayes** 28    **Nays** 3    **Excused** 0    **Absent** 0    **Conflicts** 0

2/19/2026 S03 - Revenue:Recommend Amend and Do Pass 3-2-0-0-0

**ROLL CALL**

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

**Nays:** Senator(s) Case, Pappas

**Ayes** 3    **Nays** 2    **Excused** 0    **Absent** 0    **Conflicts** 0

2/19/2026 S Placed on General File

**SF0110SS001/ADOPTED**

Page 3-line 6 Delete "six (6)" and insert "eight (8)".

Page 5-line 1 Delete "the fourth".

Page 5-line 2 Delete "Monday in May" and insert "March 1 of".

Page 5-line 10 Delete "2027" and insert "2028". MCKEOWN, CHAIRMAN

**SF0110SW001/WITHDRAWN**

2/20/2026 S COW:Passed

**SF0110S2001/ADOPTED**

Page 1-line 7 After "amendments;" insert "providing an appropriation;"

Page 3-line 14 After "home" insert ", modular home, mobile home, townhouse".

Page 5-after line 7 Insert and renumber as necessary:

"Section 3. There is appropriated five hundred thousand dollars (\$500,000.00) from the general fund to the department of revenue for purposes of implementing this act. The department of revenue may provide funds from this appropriation to counties on a pro rata basis to update assessment and tax systems to implement this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2028. 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, 2028."

Page 5-line 9 Delete "Section 3." and insert "Section 4."

Page 5-line 12 Delete "Section 4." and insert "Section 5." HICKS

#### ROLL CALL

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

**Nays:** Senator Case

**Ayes** 30      **Nays** 1      **Excused** 0      **Absent** 0      **Conflicts** 0

2/23/2026 S 2nd Reading:Passed

#### SF0110S3001/WITHDRAWN

2/24/2026 S 3rd Reading:Passed 29-2-0-0-0

#### ROLL CALL

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

**Nays:** Senator(s) Case, Pappas

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

2/25/2026 H Received for Introduction

2/25/2026 H Introduced and Referred to H03 - Revenue

2/26/2026 H03 - Revenue:Recommend Amend and Do Pass 7-2-0-0-0

#### ROLL CALL

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

**Nays:** Representative(s) Riggins, Storer

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

2/26/2026 :Rerefer to H02 - Appropriations

3/2/2026 H02 - Appropriations:Recommend Do Pass 6-1-0-0-0

#### ROLL CALL

**Ayes:** Representative(s) Allemand, Angelos, Bear, Haroldson, Pendergraft, Smith, S

**Nays:** Representative Sherwood

**Ayes** 6      **Nays** 1      **Excused** 0      **Absent** 0      **Conflicts** 0

3/2/2026 H Placed on General File

**SF0110HS001/ADOPTED**

**(TO ENGROSSED COPY)**

- Page 3-line 4 Before "Owner" insert "".
- Page 3-line 5 After "real property" insert "in Wyoming".
- Page 3-line 7 Before "applicable" insert "prior"; after "year" insert ". 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 count for purposes of determining the applicability of this paragraph".
- Page 3-line 13 After "dwelling" insert "and includes any associated outbuildings or accessory structures on the property, including sheds, pole barns, garages or other buildings used for residential purposes".
- Page 3-line 16 After "residence" insert "by the owner as defined in paragraph (xix) of this subsection".
- Page 5-line 18 Delete "with the".
- Page 5-line 19 Delete "effective date of this act" and insert "July 1, 2026". LOCKE, CHAIRMAN

**SF0110HW001/FAILED**

**(TO ENGROSSED COPY)**

- Page 1-line 3 Delete "limiting".
- Page 1-lines 4 and 5 Delete entirely.
- Page 1-line 6 Before "repealing" delete "property;".
- Page 2-line 1 After "(xix)" delete "," and insert "and".
- Page 2-line 2 After "(D)" delete "and".
- Page 2-line 3 Delete "39-13-104(d)(i)".
- Page 4-lines 16 through 21 Delete entirely.
- Page 5-lines 1 through 8 Delete entirely. YIN, BROWN, L

**SF0110HW002/FAILED**

**(TO ENGROSSED COPY)**

- Page 2-line 20 Delete "nine and one-half percent (9.5%)" and insert "ten percent (10%)".
- Page 4-line 11 Delete "nine and one-half percent (9.5%)" and insert "ten percent (10%)". YIN

**SF0110HW003/FAILED**

**(TO ENGROSSED COPY)**

- Page 2-line 17 After "(8.3%)" insert "for the first one million dollars (\$1,000,000.00) of fair market value of the property and nine and one-half percent (9.5%) for any fair market value over one million dollars (\$1,000,000.00)".

Page 4-line 8 After "(8.3%)" insert "for the first one million dollars (\$1,000,000.00) of fair market value of the property and nine and one-half percent (9.5%) for any fair market value over one million dollars (\$1,000,000.00)".

Page 5-line 3 After "assessed on" insert "the first one million dollars (\$1,000,000.00) of the fair market value of".  
HARSHMAN

**SF0110HW004/FAILED**

**(TO ENGROSSED COPY)**

Page 6-line 5

Delete entirely and insert:

**"Section 5.**

(a) Except as provided by subsection (b) of this section, this act is effective January 1, 2027.

(b) This act shall not be effective 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.". BROWN, L

3/2/2026 H COW:Passed

3/3/2026 H 2nd Reading:Laid Back

**SF0110H2001/FAILED**

**(TO ENGROSSED COPY)**

**(CORRECTED COPY)**

Page 1-line 3 Delete "limiting".

Page 1-lines 4 and 5 Delete entirely.

Page 1-line 6 Before "repealing" delete "property;".

Page 1-line 7 Delete "providing an appropriation;".

Page 2-line 1 After "(xix)" delete "," and insert "and".

Page 2-line 2 After "(D)" delete "and".

Page 2-line 3 Delete "39-13-104(d) (i)".

Page 2-line 14 Delete "as follows:" and insert ", eight and one-half percent (8.5%);".

Page 2-lines 16 through 20 Delete entirely.

Page 3-lines 4 through 7 Delete entirely, including the House standing committee amendment (SF0110HS001/AE) to these lines.

Page 3-line 9 Delete "(xx)" and insert "(xix)".

Page 3-line 16 Delete the House standing committee amendment (SF0110HS001/AE) to this line.

Page 4-line 5 Delete "as follows:" and insert ", eight and one-half percent (8.5%);".

Page 4-lines 7 through 12 Delete entirely.

Page 4-lines 16 through 21 Delete entirely.

Page 5-lines 1 through 8 Delete entirely.

Page 5-lines 12 through 23 Delete entirely including the House standing committee amendment (SF0110HS001/AE) to these lines and renumber as necessary.

Page 6-line 2 Delete "**Section 4.**" and insert "**Section 3.**".

Page 6-line 3 Delete entirely and insert "that 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."

Page 6-line 5 Delete "**Section 5.**" and insert "**Section 4.**".  
RIGGINS

**SF0110H2002/ADOPTED (TO ENGROSSED COPY)  
(CORRECTED COPY)**

Delete the Riggins second reading amendment (SF0110H2001/AE) entirely and further amend as follows:

Page 2-line 17 After "(8.3%)" insert "for the first one million dollars (\$1,000,000.00) of fair market value of the property and nine and one-half percent (9.5%) for any fair market value over one million dollars (\$1,000,000.00)".

Page 4-line 8 After "(8.3%)" insert "for the first one million dollars (\$1,000,000.00) of fair market value of the property and nine and one-half percent (9.5%) for any fair market value over one million dollars (\$1,000,000.00)".

Page 5-line 3 After "assessed on" insert "the first one million dollars (\$1,000,000.00) of the fair market value of".  
HARSHMAN

**ROLL CALL**

**Ayes:** Representative(s) Andrew, Angelos, Banks, Bear, Bratten, Brown, L, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Erickson, Filer, Fornstrom, Geringer, Haroldson, Harshman, Heiner, Jarvis, Larsen, L, Larson, Jt, Lawley, Neiman, Nicholas, Posey, Provenza, Riggins, Rodriguez-Williams, Sherwood, Storer, Strock, Tarver, Thayer, Washut, Webb, Williams, Wylie, Yin



"Section 2. W.S. 39-11-105(a)(xliii), (xliv) and (xlvi) are repealed."  
STORER

**SF0110H3004/ADOPTED (TO ENGROSSED COPY)**

Delete Harshman second reading amendment (SF0110H2002/ACE) entirely and further amend as follows:

Page 2-line 17 After "(8.3%)" insert "for the first three million dollars (\$3,000,000.00) of fair market value of the property and nine and one-half percent (9.5%) for any fair market value over three million dollars (\$3,000,000.00)".

Page 4-line 8 After "(8.3%)" insert "for the first three million dollars (\$3,000,000.00) of fair market value of the property and nine and one-half percent (9.5%) for any fair market value over three million dollars (\$3,000,000.00)".

Page 5-line 3 After "assessed on" insert "the first three million dollars (\$3,000,000.00) of the fair market value of".  
BYRON

**SF0110H3005/WITHDRAWN**

**SF0110H3006/FAILED (TO ENGROSSED COPY)**

Page 1-above line 1 Delete the catch title entirely and insert "Teton County property tax exemption increase.". HARSHMAN

3/5/2026 H 3rd Reading:Failed 30-31-1-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Andrew, Angelos, Bear, Brady, Brown, G, Campbell, K, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Knapp, Lien, Locke, Lucas, Mccann, Neiman, Ottman, Pendergraft, Rodriguez-Williams, Singh, Smith, Strock, Styvar, Wasserburger, Webb, Webber, Wharff, Winter

**Nays:** Representative(s) Banks, Bratten, Brown, L, Byron, Campbell, E, Chestek, Clouston, Connolly, Davis, Erickson, Filer, Fornstrom, Geringer, Harshman, Jarvis, Larsen, L, Larson, Jt, Lawley, Nicholas, Posey, Provenza, Riggins, Schmid, Sherwood, Storer, Tarver, Thayer, Washut, Williams, Wylie, Yin

**Excused:** Representative Kelly

**Ayes** 30    **Nays** 31    **Excused** 1    **Absent** 0    **Conflicts** 0