

## HOUSE BILL NO. HB0147

Property tax exemptions-effect of people's initiative.

Sponsored by: Representative(s) Locke, Allemand, Campbell,  
K, Erickson and Haroldson

A BILL

for

1 AN ACT relating to property taxation; repealing the  
2 homeowner tax exemption if the people's initiative to limit  
3 property tax in Wyoming through a homeowner's property  
4 exemption is enacted into law; specifying applicability;  
5 and providing for an effective date.

6

7 *Be It Enacted by the Legislature of the State of Wyoming:*

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9 **Section 1.** W.S. 39-11-105(a)(xlvi) by creating a new  
10 subparagraph (D) is amended to read:

11

12 **39-11-105. Exemptions.**

13

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

1

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

6

7 (D) This paragraph is repealed on the date  
8 the secretary of state certifies to the department of  
9 revenue that the voters have approved an initiative  
10 implementing a homeowner's property tax exemption and the  
11 exemption is enacted into law.

12

13 **Section 2.** If the secretary of state certifies that  
14 the voters have approved an initiative implementing a  
15 homeowner's property tax exemption and that exemption is  
16 effective for the tax year beginning January 1, 2027, the  
17 exemption under W.S. 39-11-105(a) (xlvi) shall not apply for  
18 the tax year beginning January 1, 2027.

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20 **Section 3.** This act is effective July 1, 2026.

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(END)