

Bill No.: HB0045 **Effective:** 7/1/2026

LSO No.: 26LSO-0099

Enrolled Act No.: HEA No. 0023

Chapter No.: 83

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: Long-term homeowner tax exemption-revisions.

Has Report: No

Subject: Long-term homeowner tax exemption revisions.

Summary/Major Elements:

- This bill revises the application deadline for the property tax exemption for long-term homeowners to March 1 each year.
- The bill also specifies that the exemption is applicable only to the first three million dollars (\$3,000,000.00) of the property's fair market value.
- Establishes a method for claimants to maintain their exemption in subsequent years by confirming eligibility with the assessor's office by March 1 of each year.
- The bill allows an exemption qualification when there are transitions between residences within the state.
- The bill specifies that if the homeowner's property tax exemption initiative is enacted, claimants cannot qualify for both the initiative and the long-term homeowner exemption.
- The bill repeals the sunset date for the long-term homeowner property tax exemption.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.