

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

Agricultural land qualification.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to ad valorem taxation; increasing the
2 production requirements for agricultural land
3 qualification; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-13-103(b)(x)(B)(III) is amended to
8 read:

9

10 **39-13-103. Imposition.**

11

12 (b) Basis of tax. The following shall apply:

13

1 (x) The following shall apply to agricultural
2 land:

3
4 (B) Contiguous or noncontiguous parcels of
5 land under one (1) operation owned or leased shall qualify
6 for classification as agricultural land if the land meets
7 each of the following qualifications:

8
9 (III) If the land is not leased land,
10 the owner of the land has derived annual gross revenues of
11 not less than ~~five hundred dollars (\$500.00)~~ ten thousand
12 dollars (\$10,000.00) from the marketing of agricultural
13 products, or if the land is leased land the lessee has
14 derived annual gross revenues of not less than ~~one thousand~~
15 dollars (\$1,000.00) ~~xxxx~~ dollars (\$xx.xx) from the
16 marketing of agricultural products. If a portion of the
17 land is used for a farmstead structure, that area of the
18 land upon which the structure is built and which supports
19 the use of the structure shall be deemed to meet the
20 requirements of this subdivision if the farmstead structure
21 is part of one (1) operation that meets the requirements of
22 this subdivision; and

23

1 **Section 2.** This act is effective January 1, 2021.

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3

(END)