

ORIGINAL HOUSE  
BILL NO. HB0003

ENROLLED ACT NO. 44, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2024 BUDGET SESSION

AN ACT relating to taxation; establishing a tax exemption for long-term homeowners; providing a penalty for false claims; providing a sunset date; and providing for an effective date.

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

**Section 1.** W.S. 39-11-105(a) by creating a new paragraph (xliii) is amended to read:

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

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

(xliii) 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;

(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

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fourth Monday in May 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;

(C) As used in this paragraph:

(I) "Owner" means any of the following provided that no other person who may qualify as a co-owner shall apply for an exemption under this paragraph for the same property in the same year:

(1) A person who occupies and owns a primary residence either solely or with other owners;

(2) A person who occupies a primary residence as a vendee in possession under a contract of sale;

(3) A person who occupies a primary residence owned by a corporation, partnership or limited liability company if the owner of the property is a shareholder or owner of the corporation, partnership or limited liability company;

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(4) A person who occupies a primary residence that is held in a trust established by or for the benefit of the occupant; or

(5) Military personnel who declare Wyoming as their domicile.

(II) "Primary residence" means residential real property where the person claiming the exemption actually resides for not less than eight (8) months of the year;

(III) "Residential real property" means real property improved by a dwelling designed to house not more than four (4) families and includes associated residential land up to thirty-five (35) acres where the dwelling is located if the land is owned by the owner of the dwelling. The dwelling may include any type of residence including a single family home, an individual condominium unit, a mobile home or a trailer if the dwelling is used as a primary residence.

**Section 2.** This act is repealed effective July 1, 2027.

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**Section 3.** This act is effective January 1, 2025.  
(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk