

HOUSE BILL NO. HB0033

Agricultural land qualification.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

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

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

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

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

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14 (x) The following shall apply to agricultural  
15 land:

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

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6                   (III) If the land is not leased land,  
7 the owner of the land has derived annual gross revenues of  
8 not less than ~~five hundred dollars (\$500.00)~~ three thousand  
9 dollars (\$3,000.00) from the marketing of agricultural  
10 products, or if the land is leased land the lessee has  
11 derived annual gross revenues of not less than ~~one thousand~~  
12 ~~dollars (\$1,000.00)~~ three thousand dollars (\$3,000.00) from  
13 the marketing of agricultural products. If a portion of the  
14 land is used for a farmstead structure, that area of the  
15 land upon which the structure is built and which supports  
16 the use of the structure shall be deemed to meet the  
17 requirements of this subdivision if the farmstead structure  
18 is part of one (1) operation that meets the requirements of  
19 this subdivision; and

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

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(END)