

SENATE FILE NO. SF0124

Foreign ownership of agricultural land.

Sponsored by: Senator(s) Salazar, Biteman, Boner, French,
Ide, Kolb and Steinmetz and
Representative(s) Banks, Bear, Jennings,
Knapp, Olsen, Ottman, Pendergraft and Winter

A BILL

for

1 AN ACT relating to property; restricting foreign ownership
2 of agricultural land; specifying exceptions; providing
3 definitions; requiring registration; authorizing
4 enforcement of ownership restrictions; providing a civil
5 penalty; requiring the inclusion of notices of the foreign
6 ownership prohibition in assessment schedules and tax
7 notices; specifying applicability; requiring rulemaking;
8 and providing for an effective date.

9

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

11

12 **Section 1.** W.S. 34-15-104 is created to read:

13

1 **34-15-104. Restriction on foreign ownership of**
2 **agricultural land; registration; penalty; enforcement.**

3
4 (a) As used in this section:

5
6 (i) "Agricultural land" means land used for
7 agricultural purposes and otherwise qualifying as
8 agricultural land for purposes of W.S. 39-13-103(b)(x);

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10 (ii) "Agricultural purpose" means as defined in
11 W.S. 39-13-101(a)(viii);

12
13 (iii) "Foreign business" means any corporation
14 or other business entity, whether or not incorporated,
15 which is wholly owned directly or indirectly by a foreign
16 government. Using entities or business arrangements such as
17 trusts, holding companies or multiple corporations shall
18 not preclude a determination of foreign ownership of a
19 business;

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21 (iv) "Foreign government" means a government
22 other than the government of the United States or its

1 states, territories or possessions and the government of
2 any federally or state recognized Indian tribe or band.

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4 (b) No foreign government or foreign business, nor
5 any agent, trustee or fiduciary thereof, on behalf of or
6 for a foreign government or foreign business, shall
7 purchase or otherwise acquire title to agricultural land in
8 Wyoming. A foreign government or foreign business, or any
9 agent, trustee or fiduciary thereof, that owns or holds
10 title to agricultural land in Wyoming on July 1, 2023 may
11 continue to own or hold title to the land but shall not
12 purchase or otherwise acquire additional agricultural land
13 in Wyoming.

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15 (c) A business or other entity that purchases or
16 otherwise acquires title to agricultural land in Wyoming
17 after July 1, 2023 and whose status changes so that the
18 business or other entity becomes a foreign business shall
19 convert the land to a purpose other than an agricultural
20 purpose or shall sell or otherwise dispose of the
21 agricultural land not later than two (2) years from the
22 date that the business or other entity becomes a foreign
23 business.

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2 (d) Pending the conversion to a purpose other than an
3 agricultural purpose, sale or other disposal of land under
4 subsection (c) of this section, land shall not be used for
5 agricultural purposes except under lease to a person or
6 other entity that is not subject to the restriction on
7 agricultural land holdings under subsection (b) of this
8 section.

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10 (e) No person, business entity or governmental entity
11 shall transfer title to or an interest in agricultural land
12 in Wyoming to a foreign business or foreign government or
13 to any agent, trustee or fiduciary thereof for a foreign
14 government, foreign business or foreign person.

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16 (f) A foreign government or foreign business or any
17 agent, trustee or fiduciary thereof, on behalf of or for a
18 foreign government or foreign business, that purchases or
19 otherwise acquires title to agricultural land in violation
20 of this section or that fails to convert the land to a
21 purpose other than an agricultural purpose within two (2)
22 years of purchasing or acquiring the agricultural land, as
23 provided for in subsection (c) of this section, shall be in

1 violation of this chapter for as long as the foreign
2 government or foreign business or any agent, trustee or
3 fiduciary thereof, on behalf of or for a foreign government
4 or foreign business owns or holds title to the land.

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6 (g) A foreign business or foreign government, or any
7 agent, trustee or fiduciary thereof for a foreign
8 government or foreign business, that owns an interest in
9 agricultural land in Wyoming on or after July 1, 2023 shall
10 register the ownership of the land with the secretary of
11 state. The registration shall be in a form and manner
12 prescribed by the secretary of state and shall contain the
13 name of the owner, the location of the land, the legal
14 description of the land including the number of acres of
15 the land by county and, if the owner is an agent, trustee
16 or fiduciary of a foreign business or foreign government,
17 the name of any principal for whom that land is held, was
18 purchased or otherwise acquired. The registration shall be
19 made not later than sixty (60) days after July 1, 2023 and
20 shall be updated annually not later than March 31 of each
21 year.

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1 (h) A foreign business or foreign government, or any
2 agent, trustee or fiduciary for a foreign business or
3 foreign government, that fails to register or fails to
4 timely register as required by subsection (g) of this
5 section or that fails to convert or sell as required by
6 subsection (c) of this section shall be liable for a civil
7 penalty not to exceed five thousand dollars (\$5,000.00) per
8 day. The attorney general may take any action necessary to
9 enforce this section, including initiating an action in the
10 district court of any county in which the agricultural land
11 is located.

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13 (j) Each county treasurer shall report to the
14 secretary of state if a foreign business or foreign
15 government purchases or otherwise acquires title to
16 agricultural land in the county where the treasurer serves
17 or if the treasurer suspects that agricultural land was
18 purchased or otherwise acquired in the county by a foreign
19 business or foreign government. Any county clerk, county
20 assessor or other county officer who learns of a foreign
21 business or foreign government purchase or other
22 acquisition of title to agricultural land in the county
23 shall notify the county treasurer. The secretary of state

1 shall report any violation of this section to the attorney
2 general if the secretary of state finds that a foreign
3 business or foreign government, or any agent, trustee or
4 fiduciary thereof, has purchased or otherwise acquired or
5 holds title to or an interest in agricultural land in
6 Wyoming in violation of this section or has failed to
7 register as required by this section.

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9 **Section** **2.** W.S. 39-13-103(b)(viii) and
10 39-13-107(b)(i)(C) are amended to read:

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12 **39-13-103. Imposition.**

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

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16 (viii) Every assessment schedule sent to a
17 taxpayer shall contain the property's estimated fair market
18 value for the current and previous year, or, productive
19 value in the case of agricultural property. The schedule
20 shall also contain the assessment ratio as provided by
21 paragraph (b)(iii) of this section for the taxable
22 property, the amount of taxes assessed on the taxable
23 property from the previous year, and an estimate of the

1 taxes which will be due and payable for the current year
2 based on the previous year's mill levies. The schedule
3 shall also contain information stating that foreign
4 ownership of agricultural property in Wyoming is prohibited
5 and describing the requirement to register foreign
6 ownership of agricultural property with the secretary of
7 state as provided by W.S. 34-15-104. The schedule shall
8 contain a statement of the process to contest assessments
9 as prescribed by W.S. 39-13-109(b)(i);

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11 **39-13-107. Compliance; collection procedures.**

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13 (b) The following provisions shall apply to the
14 payment of taxes, distraint of property and deferral:

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16 (i) The following shall apply to the payment of
17 taxes due:

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19 (C) Annually, on or before October 10 the
20 county treasurer shall send a written statement to each
21 taxpayer by mail at his last known address or, if offered
22 by the county and upon request of the taxpayer, by
23 electronic transmission of the total tax due, itemized as

1 to property description, assessed value and mill levies.
2 The notice shall contain information, including contact
3 information, of any property tax relief program authorized
4 by state law. The notice shall contain information stating
5 that foreign ownership of agricultural property in Wyoming
6 is prohibited and describing the requirement to register
7 foreign agricultural property with the secretary of state
8 as provided by W.S. 34-15-104. Failure to send notice, or
9 to demand payment of taxes, does not invalidate any taxes
10 due;

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12 **Section 3.** Except as provided in W.S. 34-15-104(c),
13 as created by section 1 of this act, nothing in this act
14 shall be construed to divest, extinguish or sever any
15 interest in or claim to real property, real estate and
16 surface and mineral interests in Wyoming.

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18 **Section 4.** The secretary of state shall promulgate
19 rules and forms necessary to implement this act.

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1 **Section 5.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law
3 as provided by Article 4, Section 8 of the Wyoming
4 Constitution.

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(END)