

HOUSE BILL NO. HB0082

Agriculture land classification.

Sponsored by: Joint Agriculture, Public Lands and Water  
Resources Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the  
2 classification of agricultural land for taxation purposes  
3 as specified; providing definitions; and providing for an  
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-13-101(a)(iii) and by creating a  
9 new paragraph (viii) and 39-13-103(b)(x) are amended to  
10 read:

11

12 **39-13-101. Definitions.**

13

14 (a) As used in this article:

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1           (iii) "Agricultural land," as used in W.S.  
2 39-13-103(b) (x), means land which ~~has been used or employed~~  
3 ~~during the previous two (2) years and presently is being~~  
4 ~~used and employed for the primary purpose of obtaining a~~  
5 ~~monetary profit as agricultural or horticultural use or any~~  
6 ~~combination thereof is to be agricultural land~~ meets the  
7 requirements of W.S. 39-13-103(b) (x) for the purpose of tax  
8 assessment; ~~unless legally zoned otherwise by a zoning~~  
9 ~~authority;~~

10  
11           (viii) "Agricultural purpose," as used in W.S.  
12 39-13-103(b) (x), means:

13  
14           (A) Cultivation of the soil, the production  
15 of timber products, forage or crops; or

16  
17           (B) The rearing, feeding or management of  
18 livestock consistent with the land's capability to produce.

19  
20           **39-13-103. Imposition.**

21  
22           (b) Basis of tax. The following shall apply:

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

3

4 (A) The department shall determine the  
5 taxable value of agricultural land and prescribe the form  
6 of the sworn statement to be used by the property owner to  
7 declare that the property meets the requirements of  
8 subparagraph (B) of this paragraph. In determining the  
9 taxable value for assessment purposes under this ~~section~~  
10 paragraph, the value of agricultural land shall be based on  
11 the current use of the land, and the ~~capacity~~ capability of  
12 the land to produce agricultural products, including  
13 grazing and forage, based on average yields of lands of the  
14 same classification under normal conditions;

15

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

20

21 (I) The land is presently being used  
22 and employed for an agricultural purpose;

23

