

## HOUSE BILL NO. HB0004

Property tax refund program.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to property tax; amending qualifications  
2 for the property tax refund program; amending  
3 qualifications for the county optional property tax refund  
4 program; amending the maximum refund under the property tax  
5 refund program; requiring audits; and providing for an  
6 effective date.

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

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10 **Section 1.** W.S. 39-13-109(c)(v)(B)(intro), (C), by  
11 creating a new subparagraph (G), (vi)(A), (C) and (E) is  
12 amended to read:

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14 **39-13-109. Taxpayer remedies.**

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16 (c) Refunds. The following shall apply:

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2 (v) The following shall apply to the property  
3 tax refund program:

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5 (B) Gross income as used in this  
6 subparagraph shall be defined by the department through  
7 rules and regulations. Such gross income shall be verified  
8 by federal income tax returns which shall accompany the  
9 application for refund, if federal income tax returns were  
10 required and filed, or whatever other means necessary as  
11 determined by the department through rules and regulations.  
12 The tax refund for qualifying persons shall be in the form  
13 of a refund of any ad valorem tax due and timely paid upon  
14 the person's principal residence for the preceding calendar  
15 year in the amount specified in this paragraph. The  
16 department shall issue all refunds due under this paragraph  
17 on or before September 30 of the year in which application  
18 is made for the refund. Any person shall qualify for a  
19 refund in the amount specified under this paragraph if the  
20 person's gross income including the total household income  
21 of which the person is a member does not exceed the greater  
22 of ~~one hundred twenty five percent (125%)~~ one hundred  
23 sixty-five percent (165%) of the median gross household

1 income for the applicant's county of residence or the  
2 state, as determined annually by the economic analysis  
3 division of the department of administration and  
4 information. Additionally, unless the person's tax  
5 liability is greater than ten percent (10%) of the person's  
6 household income, no person shall qualify for a refund  
7 under this paragraph unless the person has total household  
8 assets as defined by the department of revenue through  
9 rules and regulations of not to exceed one hundred fifty  
10 thousand dollars (\$150,000.00) per adult member of the  
11 household as adjusted annually by the statewide average  
12 Wyoming cost-of-living index published by the economic  
13 analysis division of the department of administration and  
14 information, excluding the following:

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16 (C) A maximum refund granted under this  
17 paragraph shall not exceed seventy-five percent (75%) of  
18 the applicant's prior year's property tax, but in no  
19 instance shall the maximum amount of refund exceed one-half  
20 (1/2) of the median residential property tax liability for  
21 the applicant's county of residence as determined annually  
22 by the department of revenue. The maximum refund  
23 calculated under this subparagraph shall be adjusted as

1 follows, using the highest applicable percentage determined  
2 below, based on the person's gross income as determined in  
3 subparagraph (B) of this paragraph:

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5 (I) If the person's gross income is  
6 one hundred twenty-five percent (125%) or less of the  
7 applicable median income, the refund shall be one hundred  
8 percent (100%) of the maximum refund calculated under this  
9 paragraph;

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11 (II) If the gross income is one  
12 hundred forty-five percent (145%) or less of the applicable  
13 median income, the refund shall be sixty-five percent (65%)  
14 of the maximum refund calculated under this paragraph;

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16 (III) If the gross income is one  
17 hundred sixty-five percent (165%) or less of the applicable  
18 median income, the refund shall be twenty-five percent  
19 (25%) of the maximum refund calculated under this  
20 paragraph.

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22 (G) The department of audit shall  
23 periodically conduct a random review of distributed

1 property tax refunds to ensure that recipients of refunds  
2 under the property tax refund program are in compliance  
3 with the requirements of this paragraph.

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5 (vi) Each county shall have the option to  
6 implement a county-optional property tax refund program  
7 that is in addition to the program established under  
8 paragraph (v) of this subsection, subject to the adoption  
9 of rules as required by subparagraph (H) of this paragraph.  
10 The following shall apply to a county-optional property tax  
11 refund program implemented under this paragraph:

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13 (A) On or before the ~~first~~second Monday in  
14 ~~September~~October, an applicant may apply to the county  
15 treasurer for a property tax refund from property taxes  
16 paid on or before the first Monday in June for the  
17 preceding calendar year upon the applicant's principal  
18 residence including the land upon which the residence is  
19 located. An applicant shall have been a resident of this  
20 state for not less than five (5) years before applying for  
21 a refund under this paragraph. The affidavit shall include  
22 information as required by rule of the county on a form

1 approved by the county. The tax refund granted shall be as  
2 provided by subparagraph (E) of this paragraph;

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4 (C) Except as provided in subparagraph (D)  
5 of this paragraph, any person in the participating county  
6 shall qualify for a refund in the amount specified under  
7 this paragraph if any ad valorem tax due upon the person's  
8 principal residence in the county for the preceding  
9 calendar year was timely paid and if the person's gross  
10 income including the total household income of which the  
11 person is a member does not exceed an amount as determined  
12 by the county, which shall not exceed ~~one hundred~~  
13 ~~twenty-five percent (125%)~~ one hundred sixty-five percent  
14 (165%) of the median gross household income for the county,  
15 as determined annually by the economic analysis division of  
16 the department of administration and information. As used  
17 in this subparagraph "gross income" shall have the same  
18 meaning as defined by department rules promulgated under  
19 paragraph (v) of this subsection. Gross income shall be  
20 verified by federal income tax returns, which shall  
21 accompany the application for refund, if federal income tax  
22 returns were required and filed, or by whatever other means  
23 necessary as determined by the county through rules;

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(E) The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. A maximum refund granted under this paragraph shall not exceed a percentage of the applicant's prior year's property tax as determined by the county subject to this paragraph, which shall not exceed seventy-five percent (75%) of the applicant's prior year's property tax. In no instance shall the maximum amount of the refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county as determined annually by the department of revenue. The maximum refund shall be adjusted using the highest applicable percentage, based on the person's gross income as determined in subparagraph (C) of this paragraph, using the percentages specified in subdivisions (v)(C)(I) through (III) of this subsection. The total amount of the refunds under this paragraph and paragraph (v) of this section shall not exceed one hundred percent (100%) of the applicant's prior year's property tax. The county shall issue all refunds due under this

1 paragraph on or before December 30 of the year in which  
2 application is made for the refund;

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

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(END)