

## HOUSE BILL NO. HB0005

Property tax refund program-extension.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; reinstating the  
2 property tax refund program; amending related provisions;  
3 and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-11-109(c)(ii) and (viii)(intro)  
8 and 39-13-109(c) by creating a new paragraph (v) are  
9 amended to read:

10

11 **39-11-109. Taxpayer remedies.**

12

13 (c) Refunds. The following shall apply:

14

15 (ii) Wyoming residents meeting asset eligibility  
16 requirements under paragraph (vii) of this subsection who

1 are sixty-five (65) years of age and older or who are  
2 eighteen (18) years of age and older and are totally  
3 disabled during the one (1) year period immediately  
4 preceding the date of application for a refund under this  
5 subsection and are not residents of any state funded  
6 institution, are qualified for an exemption and refund of  
7 state taxes as provided in this subsection. The application  
8 shall indicate whether the applicant has applied for or  
9 received any refund under this section, a property tax  
10 exemption under W.S. 39-13-105, a property tax refund under  
11 W.S. ~~39-13-109(e)(iv)~~ 39-13-109(c)(v) or a property tax  
12 credit under W.S. 39-13-109(d) for the same calendar year.  
13 Subject to legislative appropriation for the program, a  
14 qualified single person whose actual income is less than  
15 seventeen thousand five hundred dollars (\$17,500.00) shall  
16 receive eight hundred dollars (\$800.00) reduced by the  
17 percentage that his actual income exceeds ten thousand  
18 dollars (\$10,000.00) per year and qualified married  
19 persons, at least one (1) of whom is at least sixty-five  
20 (65) years of age or totally disabled, whose actual income  
21 is less than twenty-eight thousand five hundred dollars  
22 (\$28,500.00) shall receive nine hundred dollars (\$900.00)  
23 reduced by the percentage that their actual income exceeds

1 sixteen thousand dollars (\$16,000.00) per year. Until  
2 remarriage a person sixty (60) years or older once  
3 qualified through marriage remains eligible individually  
4 for single person benefits, subject to income limitations,  
5 after the death of his spouse;

6  
7 (viii) Any refund provided by this subsection  
8 shall be reduced by the dollar amount received by the  
9 applicant for the preceding calendar year from any  
10 exemption under W.S. 39-13-105, any homeowner's tax credit  
11 under W.S. 39-13-109(d) (i) or any tax refund under W.S.  
12 ~~39-13-109(e) (iv)~~ 39-13-109(c) (v). Refunds provided by this  
13 subsection shall be calculated and may be reduced based  
14 upon legislative appropriation for the program in  
15 accordance with the following:

16

17 **39-13-109. Taxpayer remedies.**

18

19 (c) Refunds. The following shall apply:

20

21 (v) The following shall apply to the property  
22 tax refund program:

23

1                   (A) On or before the first Monday in June,  
2 upon the filing of an affidavit demonstrating an adequate  
3 showing that he is qualified under subparagraph (B) or (C)  
4 of this paragraph, any person may apply to the county  
5 treasurer or department of revenue for a property tax  
6 refund from property taxes paid with any applicable  
7 interest and penalties on or before the first Monday in  
8 June for the preceding calendar year upon his principal  
9 residence including the land upon which the residence is  
10 located. An applicant shall have been a resident of this  
11 state for not less than five (5) years prior to applying  
12 for a refund under this paragraph. Subject to legislative  
13 appropriation, the affidavit shall include information as  
14 required by rule and regulation on a form approved by the  
15 department of revenue. The tax refund granted shall be as  
16 provided by subparagraph (C) of this paragraph;

17  
18                   (B) Gross income as used in this  
19 subparagraph shall be defined by the department through  
20 rules and regulations. Such gross income shall be verified  
21 by federal income tax returns which shall accompany the  
22 application for refund, if federal income tax returns were  
23 required and filed, or whatever other means necessary as

1 determined by the department through rules and regulations.  
2 The tax refund for qualifying persons shall be in the form  
3 of a refund of any ad valorem tax due and timely paid upon  
4 the person's principal residence for the preceding calendar  
5 year in the amount specified in this paragraph. The  
6 department shall issue all refunds due under this paragraph  
7 on or before September 30 of the year in which application  
8 is made for the refund. Any person shall qualify for a  
9 refund in the amount specified under this paragraph if the  
10 person's gross income including the total household income  
11 of which the person is a member does not exceed the greater  
12 of three-fourths (3/4) of the median gross household income  
13 for the applicant's county of residence or the state, as  
14 determined annually by the economic analysis division of  
15 the department of administration and information.  
16 Additionally, no person shall qualify for a refund under  
17 this paragraph unless the person has total household assets  
18 as defined by the department of revenue through rules and  
19 regulations of not to exceed one hundred thousand dollars  
20 (\$100,000.00) per adult member of the household as adjusted  
21 annually by the statewide average Wyoming cost-of-living  
22 index published by the economic analysis division of the

1 department of administration and information, excluding the  
2 following:

3  
4 (I) The value of the home for which  
5 the taxpayer is seeking a tax refund;

6  
7 (II) One (1) personal motor vehicle  
8 per adult in the household;

9  
10 (III) Household furnishings and  
11 personal property;

12  
13 (IV) Assets held in an individual  
14 retirement account (IRA) or other bona fide pension plan;

15  
16 (V) The cash value of any life  
17 insurance policies held;

18  
19 (VI) Assets held in a medical savings  
20 account.

21  
22 (C) A refund granted under this paragraph  
23 shall not exceed one-half (1/2) of the applicant's prior

1 year's property tax, but in no instance shall the amount of  
2 refund exceed one-half (1/2) of the median residential  
3 property tax liability for the applicant's county of  
4 residence as determined annually by the department of  
5 revenue;

6  
7 (D) Nothing in this paragraph shall be  
8 construed to prohibit or affect requirements for property  
9 to be listed, valued and assessed by the county assessor  
10 pursuant to law. Each year the county shall publicize in a  
11 manner reasonably designed to notify all residents of the  
12 county the provisions of this paragraph and the method by  
13 which eligible persons may obtain a refund;

14  
15 (E) The department shall promulgate rules  
16 and regulations necessary to implement this paragraph.

17  
18 **Section 2.** This act is effective immediately upon  
19 completion of all acts necessary for a bill to become law  
20 as provided by Article 4, Section 8 of the Wyoming  
21 Constitution.

22

23

(END)