

## HOUSE BILL NO. HB0104

Child tax credit.

Sponsored by: Representative(s) Yin

A BILL

for

1 AN ACT relating to taxation; providing for a child tax  
2 credit; specifying application requirements; specifying  
3 payment of refunds for taxes paid; providing an  
4 appropriation; specifying applicability; and providing for  
5 an effective date.

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

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9 **Section 1.** W.S. 39-11-109(d) is amended to read:

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

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13 (d) Credits. ~~There are no specific applicable~~  
14 ~~provisions for credits for this chapter.~~ The following  
15 shall apply:

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1           (i) Each full time resident of Wyoming shall be  
2 entitled to a credit against any taxes paid to Wyoming for  
3 each child of the person. The credit shall be two hundred  
4 dollars (\$200.00) per child. In no case shall the credit  
5 authorized under this paragraph exceed the total taxes paid  
6 by the person to a tax jurisdiction in Wyoming in the  
7 applicable tax year. The credit shall be administered as  
8 follows:

9  
10           (A) Each person shall apply to the  
11 department for the credit under this paragraph in a manner  
12 and form required by the department not later than March 1  
13 of each year following the applicable tax year. Each  
14 applicant shall provide information required by the  
15 department to determine the following:

16  
17           (I) That the person resided in Wyoming  
18 for the majority of the tax year;

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20           (II) The number of children residing  
21 in Wyoming for the majority of the tax year who are claimed  
22 by the applicant as dependents;

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1                   (III) That no other person is claiming  
2 any of the claimed children as dependents; and

3  
4                   (IV) The amount of taxes paid by the  
5 applicant to Wyoming in the applicable tax year. If the  
6 applicant is only claiming to have paid sales and use taxes  
7 to Wyoming and does not have documentation of the amount of  
8 sales and use taxes paid in the tax year, the department  
9 may determine a reasonable amount of sales and use taxes  
10 paid, not to exceed four hundred dollars (\$400.00).

11  
12                   (B) Following approval of an application,  
13 the department shall provide a refund as determined under  
14 this paragraph to each applicant in the amount of one  
15 dollar (\$1.00) of credit per one dollar (\$1.00) of taxes  
16 paid to Wyoming, not to exceed two hundred dollars  
17 (\$200.00) per child of the applicant. Refunds shall be  
18 provided out of funds appropriated to the department for  
19 that purpose. In the event funds appropriated to the  
20 department are insufficient to provided full refunds under  
21 this subparagraph, refunds shall be prorated based on the  
22 available funds and the number and amount of approved  
23 refunds.

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2           **Section 2.** There is appropriated five million dollars  
3 (\$5,000,000.00) from the general fund to the department of  
4 revenue for the purposes of providing child tax credit  
5 refunds as provided in W.S. 39-11-109(d) as amended by  
6 section 1 of this act. This appropriation shall be for the  
7 period beginning with the effective date of this act and  
8 ending June 30, 2026. This appropriation shall not be  
9 transferred or expended for any other purpose and any  
10 unexpended, unobligated funds remaining from this  
11 appropriation shall revert as provided by law on June 30,  
12 2026. It is the intent of the legislature that this  
13 appropriation be included in the department's standard  
14 budget for the immediately succeeding fiscal biennium.

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16           **Section 3.** The department shall adopt rules necessary  
17 to enable applications for child tax credit refunds under  
18 W.S. 39-11-109(d) as amended by section 1 of this act not  
19 later than January 1, 2026 for taxes paid in the 2025 tax  
20 year.

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1           **Section 4.** 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)