

**WORKING DRAFT**

HOUSE BILL NO. \_\_\_\_\_

Property tax relief program amendments.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; amending the  
2 property tax relief program as specified; providing an  
3 appropriation; 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. 39-13-109(c) (iii) is amended to read:

8

9 **39-13-109. Taxpayer remedies.**

10

11 (c) Refunds. The following shall apply:

12

13 (iii) The following shall apply to the property  
14 tax relief program:

15

16 (A) On or before the ~~second~~ first Monday in  
17 May June, upon the filing of an affidavit demonstrating an  
18 adequate showing that he is qualified under subparagraph  
19 (B) of this paragraph, any person may apply to the ~~county~~  
20 treasurer department of revenue for a property tax refund  
21 from property taxes timely paid for the preceding calendar  
22 year upon his principal residence including the land upon  
23 which the residence is located not to exceed two (2) acres.  
24 An applicant shall have been a resident of this state for

1 not less than ten (10) years prior to applying for a refund  
2 under this paragraph. The affidavit shall include  
3 information as required by rule and regulation on a form  
4 approved by the department of revenue. The tax relief  
5 granted shall be as provided by subparagraph ~~(B)~~ (C) of  
6 this paragraph;

7  
8 (B) Gross income as used in this  
9 subparagraph shall be defined by the department through  
10 rules and regulations and shall include, at minimum, all  
11 sources of taxable and nontaxable income of members of the  
12 household and all taxable entities controlled by members of  
13 the household. Such gross income shall be verified by  
14 federal income tax returns which shall accompany the  
15 application for refund, if federal income tax returns were  
16 required and filed, or whatever other means necessary as  
17 determined by the department through rules and regulations.  
18 The tax relief for qualifying persons shall be in the form  
19 of a refund of any ad valorem tax due and timely paid upon  
20 the person's principal residence for the preceding calendar  
21 year in the amount specified in this paragraph. The county  
22 treasurer department shall issue all refunds due under this  
23 paragraph on or before ~~August 31~~ September 30 of the year  
24 in which application is made for the refund. Any person  
25 shall qualify for a refund in the amount specified under  
26 this paragraph if the person's gross income including the  
27 total household income of which the person is a member, ~~as~~  
28 ~~a percentage of the federal poverty level as adjusted for~~  
29 ~~family size, and as adjusted annually by the comparative~~  
30 ~~cost-of-living index for the respective county as~~  
31 ~~determined by the division of economic analysis, department~~  
32 ~~of administration and information, is as follows:~~ does not  
33 exceed one-half (1/2) of the median household income for  
34 the applicant's county of residence as determined annually  
35 by the economic analysis division of the department of  
36 administration and information. Additionally, no person  
37 shall qualify for a refund under this paragraph unless the  
38 person has total household assets as defined by the  
39 department of revenue through rules and regulations of not  
40 to exceed five thousand dollars (\$5,000.00) as adjusted  
41 annually by the statewide average Wyoming cost of living  
42 index published by the economic analysis division of the  
43 department of administration and information, excluding the  
44 following:

45  
46 ~~(I) Effective January 1, 1997, if the~~  
47 ~~person's household income is at or below one hundred~~

1 ~~percent (100%) of the poverty level, fifty percent (50%) or~~  
2 ~~five hundred dollars (\$500.00), whichever is less;~~

3  
4 ~~(II) Effective January 1, 1997, if the~~  
5 ~~person's household income is more than one hundred percent~~  
6 ~~(100%) but less than or equal to one hundred twenty percent~~  
7 ~~(120%) of the poverty level, forty percent (40%) or four~~  
8 ~~hundred dollars (\$400.00), whichever is less;~~

9  
10 ~~(III) Effective April 1, 1998, if the~~  
11 ~~person's household income is more than one hundred twenty~~  
12 ~~percent (120%) but less than or equal to one hundred forty~~  
13 ~~percent (140%) of the poverty level, thirty percent (30%)~~  
14 ~~or three hundred dollars (\$300.00), whichever is less;~~

15  
16 ~~(IV) Effective April 1, 1998, if the~~  
17 ~~person's household income is more than one hundred forty~~  
18 ~~percent (140%) but less than or equal to one hundred sixty~~  
19 ~~percent (160%) of the poverty level, twenty percent (20%)~~  
20 ~~or two hundred dollars (\$200.00), whichever is less;~~

21  
22 ~~(V) Effective April 1, 1998, if the~~  
23 ~~person's household income is more than one hundred sixty~~  
24 ~~percent (160%) but less than or equal to one hundred eighty~~  
25 ~~percent (180%) of the poverty level, ten percent (10%) or~~  
26 ~~one hundred dollars (\$100.00), whichever is less;~~

27  
28 ~~(VI) Effective January 1, 1997, if the~~  
29 ~~person's household income is more than one hundred eighty~~  
30 ~~percent (180%) of the poverty level, the person shall not~~  
31 ~~be entitled to any deduction under this section.~~

32  
33 (VII) The value of the home for which  
34 the taxpayer is seeking relief;

35  
36 (VIII) One (1) personal motor vehicle  
37 per adult in the household;

38  
39 (IX) Household furnishings and  
40 personal property;

41  
42 (X) Assets held under a bona fide  
43 pension plan or individual retirement account (IRA);

44  
45 (XI) The cash value of any life  
46 insurance policies held.

47

1                    (C) A refund granted under this paragraph  
2 shall not exceed one-half (1/2) of the applicant's prior  
3 year's property tax, but in no instance shall the amount of  
4 refund exceed one-half (1/2) of the median residential  
5 property tax liability for the applicant's county of  
6 residence as determined annually by the department of  
7 revenue.

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

16  
17                    ~~(D)~~ (E) The department shall promulgate  
18 rules and regulations necessary to implement this  
19 paragraph;

20  
21                    ~~(E)~~ (F) Any refund as provided by this  
22 paragraph shall be reduced by the dollar amount received by  
23 the person applying for the refund for the preceding  
24 calendar year of any exemption received for veterans under  
25 W.S. 39-13-105, any home owner's tax credit under paragraph  
26 (d)(i) of this section, or any property tax deferral under  
27 W.S. 39-13-107(b)(iii);

28  
29                    ~~(F)~~ (G) This paragraph is repealed January  
30 1, 2008.

31  
32                    **Section 2.** There is appropriated not to exceed three  
33 hundred thousand dollars (\$300,000.00) from the general  
34 fund to the department of revenue for the purposes of this  
35 act.

36  
37                    **Section 3.** This act is effective January 1, 2004.

38  
39                    (END)