

HOUSE BILL NO. HB0113

Tax refund to the elderly and disabled.

Sponsored by: Representative(s) Parady, Buchanan,
Hinckley, Martin and Walsh and Senator(s)
Barrasso and Townsend

A BILL

for

1 AN ACT relating to the tax refund to the elderly and
2 disabled program; modifying eligibility criteria and
3 benefits under the program; providing an appropriation;
4 authorizing a part-time position; and providing for an
5 effective date.

6

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

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9 **Section 1.** W.S. 39-11-109(c)(ii) and (vii)(intro) is
10 amended to read:

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12 **39-11-109. Taxpayer remedies.**

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14 (c) Refunds. The following shall apply:

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1 (ii) Wyoming residents meeting resource
2 eligibility requirements under paragraph (vii) of this
3 subsection who are sixty-five (65) years of age and older
4 or who are eighteen (18) years of age and older and are
5 totally disabled during the one (1) year period immediately
6 preceding the date of application for a refund under this
7 subsection and are not residents of any state funded
8 institution, are qualified for an exemption and refund of
9 state taxes as provided in this subsection. ~~A qualified~~
10 ~~single person whose actual income is less than ten thousand~~
11 ~~dollars (\$10,000.00) shall receive five hundred dollars~~
12 ~~(\$500.00) reduced by the percentage that his actual income~~
13 ~~exceeds six thousand dollars (\$6,000.00) and qualified~~
14 ~~married persons, at least one (1) of whom is at least~~
15 ~~sixty-five (65) years of age or totally disabled, whose~~
16 ~~actual income is less than fourteen thousand dollars~~
17 ~~(\$14,000.00) shall receive six hundred dollars (\$600.00)~~
18 ~~reduced by the percentage that their actual income exceeds~~
19 ~~eight thousand dollars (\$8,000.00) per year. Until~~
20 remarriage a person sixty (60) years or older once
21 qualified through marriage remains eligible individually
22 for single person benefits, subject to income limitations,
23 after the death of his spouse. Qualifications and refunds
24 shall be as provided in this subsection and as follows:

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(A) For payments made in fiscal year 2005:

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(I) A qualified single person whose actual income in the previous calendar year was less than

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eleven thousand dollars (\$11,000.00) shall receive five

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hundred fifty dollars (\$550.00) reduced by the percentage

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that his actual income exceeded six thousand six hundred

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dollars (\$6,600.00); and

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11

(II) Qualified married persons, at

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least one (1) of whom is at least sixty-five (65) years of

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age or totally disabled, whose actual income in the

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previous calendar year was less than fifteen thousand four

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hundred dollars (\$15,400.00) shall receive six hundred

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sixty dollars (\$660.00) reduced by the percentage that

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their actual income exceeded eight thousand eight hundred

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dollars (\$8,800.00).

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(B) For payments made in fiscal year 2006

21

and thereafter:

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(I) A qualified single person whose

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actual income in the previous calendar year was less than

1 twelve thousand one hundred dollars (\$12,100.00) shall
2 receive six hundred five dollars (\$605.00) reduced by the
3 percentage that his actual income exceeded seven thousand
4 two hundred sixty dollars (\$7,260.00); and

5
6 (II) Qualified married persons, at
7 least one (1) of whom is at least sixty-five (65) years of
8 age or totally disabled, whose actual income in the
9 previous calendar year was less than sixteen thousand nine
10 hundred forty dollars (\$16,940.00) shall receive seven
11 hundred twenty-six dollars (\$726.00) reduced by the
12 percentage that their actual income exceeded nine thousand
13 six hundred eighty dollars (\$9,680.00).

14
15 (vii) No applicant is entitled to a refund under
16 this article who ~~owns~~ owned resources that ~~exceed~~ exceeded
17 an equity value of ~~four thousand five hundred dollars~~
18 ~~(\$4,500.00)~~ four thousand nine hundred fifty dollars
19 (\$4,950.00) for refunds made for calendar year 2003 and
20 five thousand four hundred forty-five dollars (\$5,445.00)
21 for refunds made for calendar year 2004 and thereafter. In
22 determining resources, a single ~~one hundred thousand~~
23 ~~dollars (\$100,000.00)~~ one hundred ten thousand dollars
24 (\$110,000.00) for refunds made for calendar year 2003 and

1 one hundred twenty-one thousand dollars (\$121,000.00) for
 2 refunds made for calendar year 2004 and thereafter, equity
 3 value of the combined property is exempt:

4
 5 **Section 2.** There is appropriated from the general
 6 fund to the department of health for purposes of this act,
 7 two million three hundred thousand dollars (\$2,300,000.00).
 8 Of this appropriation, the department of health may expend
 9 up to one hundred thirty-two thousand two hundred dollars
 10 (\$132,200.00) for the administration of the tax refund to
 11 the elderly and disabled program, including one (1) part-
 12 time equivalent at-will contract employee.

13
 14 **Section 3.** This act is effective July 1, 2004.

15
 16 (END)