

SENATE FILE NO. \_\_\_\_\_

Property tax relief program.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing  
2 amendments to the property tax relief program as specified;  
3 and providing for an effective date.

4

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

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7 **Section 1.** W.S. 39-13-109(c)(iii)(A) and (B)(intro)  
8 is amended to read:

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10 **39-13-109. Taxpayer remedies.**

11

12 (c) Refunds. The following shall apply:

13

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

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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) of this  
4 paragraph, any person may apply to the county treasurer or  
5 department of revenue for a property tax refund from  
6 property taxes timely paid for the preceding calendar year  
7 upon his principal residence including the land upon which  
8 the residence is located. An applicant shall have been a  
9 resident of this state for not less than ~~ten (10)~~ five (5)  
10 years prior to applying for a refund under this paragraph.  
11 Subject to legislative appropriation, the affidavit shall  
12 include information as required by rule and regulation on a  
13 form approved by the department of revenue. The tax relief  
14 granted shall be as provided by subparagraph (C) of this  
15 paragraph;

16  
17                   (B) Gross income as used in this  
18 subparagraph shall be defined by the department through  
19 rules and regulations. ~~and shall include, at minimum, all~~  
20 ~~sources of taxable and nontaxable income of members of the~~  
21 ~~household and all taxable entities controlled by members of~~  
22 ~~the household.~~ Such gross income shall be verified by  
23 federal income tax returns which shall accompany the  
24 application for refund, if federal income tax returns were

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

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

3

4 **Section 2.** This act is effective January 1, 2005.

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6

(END)