

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; and  
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-11-109(c)(ii) and (vii)(intro) is  
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 resource  
16 eligibility requirements under paragraph (vii) of this

1 subsection who are sixty-five (65) years of age and older  
2 or who are eighteen (18) years of age and older and are  
3 totally 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. A qualified  
8 single person whose actual income is less than ~~ten thousand~~  
9 ~~dollars (\$10,000.00)~~ thirteen thousand dollars (\$13,000.00)  
10 shall receive ~~five hundred dollars (\$500.00)~~ six hundred  
11 fifty dollars (\$650.00) reduced by the percentage that his  
12 actual income exceeds ~~six thousand dollars (\$6,000.00)~~  
13 seven thousand eight hundred dollars (\$7,800.00) per year  
14 and qualified married persons, at least one (1) of whom is  
15 at least sixty-five (65) years of age or totally disabled,  
16 whose actual income is less than ~~fourteen thousand dollars~~  
17 ~~(\$14,000.00)~~ eighteen thousand two hundred dollars  
18 (\$18,200.00) shall receive ~~six hundred dollars (\$600.00)~~  
19 seven hundred eighty dollars (\$780.00) reduced by the  
20 percentage that their actual income exceeds ~~eight thousand~~  
21 ~~dollars (\$8,000.00)~~ ten thousand four hundred dollars  
22 (\$10,400.00) per year. Until remarriage a person sixty (60)  
23 years or older once qualified through marriage remains

1 eligible individually for single person benefits, subject  
2 to income limitations, after the death of his spouse;

3

4 (vii) No applicant is entitled to a refund under  
5 this article who owns resources that exceed an equity value  
6 of ~~four thousand five hundred dollars (\$4,500.00)~~ five  
7 thousand eight hundred dollars (\$5,800.00). In determining  
8 resources, a single ~~one hundred thousand dollars~~  
9 ~~(\$100,000.00)~~ one hundred thirty thousand dollars  
10 (\$130,000.00) equity value of the combined property is  
11 exempt:

12

13 **Section 2.** There is appropriated from the general  
14 fund to the department of health for purposes of this act,  
15 two million three hundred thousand dollars (\$2,300,000.00).

16

17 **Section 3.** This act is effective immediately upon  
18 completion of all acts necessary for a bill to become law  
19 as provided by Article 4, Section 8 of the Wyoming  
20 Constitution.

21

22

(END)