

SENATE FILE NO. SF0010

Tax rebate program.

Sponsored by: Senator(s) Schiffer and Representative(s) Osborn

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a  
2 tax rebate program as specified; providing definitions and  
3 for administration; providing an appropriation; and  
4 providing for an effective date.

5

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

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8 **Section 1.** W.S. 39-11-109 by creating a new  
9 subsection (g) is amended to read:

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

12

13 (g) Tax rebate program. The following shall apply:

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15 (i) As used in this subsection:

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1                   (A) "Department" means the department of  
2 revenue;

3  
4                   (B) "Resident" means a person who is  
5 eighteen (18) years of age or older and who has been a  
6 resident of Wyoming and domiciled within Wyoming for a  
7 period of not less than one (1) year and who has not  
8 claimed residency elsewhere for any purpose for the one (1)  
9 year period immediately preceding the date of application  
10 for a refund under this subsection.

11  
12                   (ii) Subject to legislative appropriation, a  
13 Wyoming resident meeting the qualifications as specified in  
14 subparagraph (i)(B) of this subsection is qualified for a  
15 tax rebate as provided in this subsection. The rebate  
16 shall represent an allowance for any taxes paid in this  
17 state including sales and use, property or fuel tax. Any  
18 qualified resident shall apply to the department or its  
19 designee in the county of his residence on or before the  
20 last working day in August of each year for the rebate.  
21 Each application shall be submitted under oath by the  
22 applicant;

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1           (iii) A warrant of two hundred dollars (\$200.00)  
2 for the tax rebate shall be mailed by the department to a  
3 qualified resident by December 20 following the application  
4 date as specified in paragraph (ii) of this subsection;

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6           (iv) Receipt of the rebate under this subsection  
7 shall have no affect on the eligibility of the recipient  
8 for any other tax refund, exemption or any other program  
9 authorized by law;

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11           (v) The department shall promulgate rules and  
12 regulations to carry out the provisions of this subsection.

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14           **Section 2.** There is appropriated from the general  
15 fund seventy-three million eighty thousand dollars  
16 (\$73,080,000.00) to the department of revenue for calendar  
17 year 2005 for the purposes of this act.

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19           **Section 3.** This act is effective January 1, 2005.

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(END)