

HOUSE BILL NO. HB0037

Disabled veteran's tax exemption.

Sponsored by: Representative(s) Walsh, Brechtel, Esquibel,
Gilmore, Illoway, Petersen and Robinson and
Senator(s) Cooper and Johnson

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 property tax exemption for disabled veterans as specified;
3 and providing for an effective date.

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

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7 **Section 1** W.S. 39-13-105(b) is amended to read:

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9 **39-13-105. Exemptions; veterans.**

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11 (b) The exemption for veterans is limited to an
12 annual exemption of two thousand dollars (\$2,000.00) of
13 assessed value and not to exceed a total tax benefit of
14 eight hundred dollars (\$800.00) except as hereafter
15 provided. The eight hundred dollar (\$800.00) limitation
16 does not apply to qualified widows of veterans nor veterans

1 of the Spanish American War. Veterans who have received the
2 entire eight hundred dollar (\$800.00) exemption and who
3 have a service connected disability certified by the
4 veterans administration or a branch of the armed forces of
5 the United States, or who have been granted individual
6 unemployability status certified by the United States
7 veterans administration, are entitled to additional annual
8 tax exemptions not to exceed two thousand dollars
9 (\$2,000.00) of assessed value times the ratio which the
10 percent of disability certified bears to one hundred
11 percent (100%). Disability certified less than ten percent
12 (10%) shall be treated as a ten percent (10%) disability.

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

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(END)