



WYOMING LEGISLATIVE SERVICE OFFICE

# Memorandum

DATE November 9, 2005

TO Members, Task Force on Utility and Tax Relief

FROM Dave Gruver, Assistant Director  
Don Richards, Senior Research Analyst

SUBJECT Categories of previously proposed relief bills

Below is a brief summary of a range of bills previously sponsored, by category, which provide some utility or tax relief. Copies of the legislation are attached in the order presented.

### Property tax

All property is grouped into one of three categories under the Constitution, minerals, industrial and all other. The legislature is prohibited by the Constitution from further subdivision. Residential falls under the all other property. Two approaches have been take to lower residential property taxes:

1. Lower the assessment rate for the all other property class (currently 9.5%), see 2005 HB 312;
2. Propose amending the Constitution to carve a fourth class for residential. Variations would include limiting or allowing the legislature to limit increases and/or allow the legislature to further subdivide this class. See 2005 HJ 6.

### Motor vehicles

The county registration fee is established by statute as a percentage of a percentage of the factory price of the vehicle, with the second percentage decreasing with age. The state registration fee is a fixed amount. Certain groups of citizens and uses of vehicles have the fees waived or reduced. Proposals to cap the vehicle value or to reduce the fee based upon certain other criteria (e.g. fuel efficiency) have been introduced. See, e.g., 2005 HB 116

### Energy assistance grants

Low income energy assistance program. This program is income based and for the most part federally funded. Last session of the state appropriation to the department of family services \$750,000 was earmarked for the program. Proposals in the past have been to supplement the federal program with state funds to increase eligibility to as much as 250% of the federal poverty level. Other proposals would create a separate state supplemental energy assistance program based upon income and work qualifications. See e.g., 2005 HB 296, 2001 SF 177.

### Sales tax

The state sales tax is 4%, the general local option can be an additional 2%. Of the state tax, ½% can be reduced based upon anticipated general fund balances. Proposals in the recent past include as minimal as a state tax holiday for school clothing for a very limited period of time to reducing the state sales tax

overall. In between are reductions or removal of the sales tax on particular items, often food or utilities such as gas and electric. Variations of these proposals have included sunsets, limited periods for the reduction or exemption (e.g., utilities during the winter months), and proposals to keep the local entities "harmless" as a result of reduced tax collections from removal of the optional local taxes and from a reduction in the distributions to local governments based upon a smaller statewide tax collection. Another variation was to collect the sales tax on utilities, but pool those funds and use them to offset utility commodity increases approved by the PSC. Some proposals have been contingent on certain revenue amounts, such as the current law for the ½% of the state 4%. See 2001 SF 179. Draft 06LSO-0259, forthcoming, contains many of the options noted above with both the food and utility exemption, a sunset and payment to local governments.

### **Tax credit/rebate programs**

There are three existing programs for which numerous amendments have been proposed in the recent past. All are described in more detail in the issue brief.

The homeowner's tax credit is based upon the value of the property and the mills assessed against the property. Proposals have included modifying the value of the property eligible and including income and age criteria. Based upon the structure of the program, the multiplier for the credit could also be adjusted. The program is subject to legislative appropriation and has not been funded in the recent past. See 2001 HB 245, 2003.

Tax refund to elderly and disabled. This is an income, resource, age and disability criteria program. All could be modified to increase either the number of persons eligible or the amount of the refund. See, e.g., 2004 HB 113.

Property tax relief. This program is based upon income, resources and payment of property taxes. Again the eligibility criteria could be modified to make more people eligible and the maximum refund (1/2 of the prior year's assessment) could be increased. See e.g. 2005 SF 34.

Additional tax credit programs have been proposed. The rebate of \$500 for property, sales and use taxes was proposed by 2001 SF 176. A lower amount (\$200) and representing a rebate of fuel taxes in addition to property and sales and use taxes was proposed by 2004 SF 10.

### **Distributions**

Pure distribution programs, distinguished from tax rebate programs, in that they do not represent or purport to represent a rebate of taxes the individual paid, have also been proposed. In recognition of the Constitutional prohibition on donations to individuals, these generally are proposals to amend the Constitution. Both distributions from existing funds and distributions based upon additional severance taxes have been proposed. See 2001 HJ 10 and 2005 HJ 12.

If you have any questions on this topic or other research, do not hesitate to contact us at 777-7881.

## HOUSE BILL NO. HB0312

Property tax-assessment rate.

Sponsored by: Representative(s) Luthi, Berger and Olsen  
and Senator(s) Larson

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the  
2 property tax assessment rate for certain property as  
3 specified; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-13-103(b)(iii)(intro) and (C) is  
8 amended to read:

9

10 **39-13-103. Imposition.**

11

12 (b) Basis of tax. The following shall apply:

13

14 (iii) ~~Beginning January 1, 1989,~~ "Taxable value"  
15 means a percent of the fair market value of property in a  
16 particular class as follows:

1

2

(C) All other property, real and personal,

3

~~nine and one-half percent (9.5%)~~ eight percent (8%).

4

5

**Section 2.** This act is effective January 1, 2006.

6

7

(END)

## HOUSE JOINT RESOLUTION NO. HJ0006

Residential property-uniformity of assessment.

Sponsored by: Representative(s) Luthi, Davison, Gingery  
and Landon and Senator(s) Aullman, Burns,  
Cooper and Larson

A BILL

for

1 A JOINT RESOLUTION relating to taxation and revenue; making  
2 residential property an additional class of property for  
3 assessment of taxes; granting the legislature the ability  
4 to determine for residential property the total ad valorem  
5 tax, restrict increases in property taxes or assessments,  
6 create subclasses and set assessment rates on subclasses.

7

8 *BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF WYOMING,*  
9 *two-thirds of all the members of the two houses, voting*  
10 *separately, concurring therein:*

11

12 **Section 1.** The following proposal to amend Wyoming  
13 Constitution, Article 15, Section 11(a)(intro), (ii), by  
14 creating a new paragraph (iii), by renumbering (iii) as  
15 (iv), (c), (d) and by creating a new subsection (e) is  
16 proposed for submission to the electors of the State of

1 Wyoming at the next general election for approval or  
2 rejection to become valid as a part of the Constitution if  
3 ratified by a majority of the electors at the election:  
4

5 **Article 15, Section 11. Uniformity of assessment**  
6 **required.**  
7

8 (a) All property, except as in this constitution  
9 otherwise provided, shall be uniformly valued at its full  
10 value as defined by the legislature, in ~~three (3)~~ four (4)  
11 classes as follows:  
12

13 (ii) Property used for industrial purposes as  
14 defined by the legislature; ~~and~~  
15

16 (iii) Real and personal residential property as  
17 defined by the legislature; and  
18

19 ~~(iii)~~ (iv) All other property, real and personal.  
20

21 (c) The legislature shall not create new classes or  
22 subclasses, except as provided in subsection (e) of this  
23 section, or authorize any property to be assessed at a rate  
24 other than the rates set for authorized classes.

1

2 (d) All taxation shall be equal and uniform within  
3 each class of property and within each subclass of property  
4 under subsection (e) of this section. The legislature  
5 shall prescribe such regulations as shall secure a just  
6 valuation for taxation of all property, real and personal.

7

8 (e) Notwithstanding other provisions of this section,  
9 for residential property the legislature may:

10

11 (i) Determine the maximum amount of any ad  
12 valorem tax that can be collected;

13

14 (ii) Prescribe restrictions upon the increase of  
15 the rate of taxation or assessment; and

16

17 (iii) Create subclasses of residential property,  
18 and authorize those subclasses to be assessed at different  
19 rates.

20

21 **Section 2.** That the Secretary of State shall endorse  
22 the following statement on the proposed amendment:

1       The adoption of this amendment would establish  
2 residential property as a separate class of property and  
3 for residential property allow the legislature to determine  
4 the maximum amount of property tax that can be collected;  
5 restrict increases on property taxes or assessments; create  
6 new subclasses of residential property and set any  
7 assessment rate.

8

9

(END)



## HOUSE BILL NO. HB0116

Fuel efficient vehicle registration.

Sponsored by: Representative(s) Berger, Martin, Warren,  
White and Zwonitzer

A BILL

for

1 AN ACT relating to vehicle registration fees; providing for  
2 submittal of fuel economy information at time of  
3 registration; providing for reduction of registration fees  
4 for fuel efficient vehicles; and providing for an effective  
5 date.

6

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

8

9 **Section 1.** W.S. 31-2-201(b) by creating a new  
10 paragraph (vi) and 31-3-101(b) by creating a new paragraph  
11 (xv) are amended to read:

12

13 **31-2-201. Required applications; contents; weight**  
14 **certificate; exemptions; fees; certificate of title as**  
15 **precondition.**

16

1           (b) Applications for registration of vehicles shall  
2 be filed in the office of the county treasurer of the  
3 county in which the owner of the vehicle resides or in any  
4 county in any other case and contain:

5

6           (vi) Information regarding the fuel economy of  
7 the vehicle make and model as published in the Fuel Economy  
8 Guide by the United States department of energy for the  
9 year the vehicle was manufactured.

10

11           **31-3-101. Registration fees; exemptions.**

12

13           (b) The fees prescribed by subsection (a) of this  
14 section are modified for owners of the following vehicles:

15

16           (xv) A person who owns a vehicle with a fuel  
17 economy of fifty (50) miles per gallon or more as published  
18 in the Fuel Economy Guide by the United States department  
19 of energy for the year the vehicle was manufactured shall  
20 pay twenty-five percent (25%) of the fee prescribed in  
21 subsection (a) of this section.

22

1       **Section 2.** This act is effective July 1, 2005.

2

3

(END)

## HOUSE BILL NO. HB0296

Low income energy assistance program.

Sponsored by: Representative(s) Reese, Bucholz, Goggles,  
Harshman, Hastert, Luthi, Pedersen,  
Robinson, Thompson, Warren and Zwonitzer and  
Senator(s) Decaria, Johnson, Massie,  
Townsend and Vasey

## A BILL

for

1 AN ACT relating to low income energy assistance; specifying  
2 eligibility; providing an appropriation; and providing for  
3 an effective date.

4

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

6

7 **Section 1. Appropriation.**

8

9 (a) For the remainder of the fiscal biennium, ending  
10 July 1, 2006, there is appropriated from the general fund  
11 to the department of family services one million five  
12 hundred thousand dollars (\$1,500,000.00) for the low income  
13 energy assistance program. This appropriation shall be  
14 used to fund this program at a level of two hundred fifty  
15 percent (250%) of the federal poverty level. All available

1 federal funds allocated for the program shall be expended  
2 first. After all federal funds have been expended, the  
3 department may expend the appropriation from the state  
4 general fund to the extent necessary to provide the  
5 assistance authorized by this act. Any unobligated,  
6 unexpended funds remaining on June 30, 2006 shall revert to  
7 the budget reserve account.

8

9 (b) The department of family services shall include a  
10 request for funds in the 2007-2008 standard budget request  
11 to continue with funding for the low income energy  
12 assistance program at a level of two hundred fifty percent  
13 (250%) of the federal poverty level.

14

15 **Section 2.** This act is effective immediately upon  
16 completion of all acts necessary for a bill to become law  
17 as provided by Article 4, Section 8 of the Wyoming  
18 Constitution.

19

20

(END)

SENATE FILE NO. SF0177

Supplemental energy assistance program-2.

Sponsored by: Senator(s) Roberts, Boggs, Kinnison, Massie,  
Miller, C. and Scott and Representative(s)  
Luthi

A BILL

for

1 AN ACT relating to a supplemental energy assistance  
2 program; creating a state supplemental energy assistance  
3 program; establishing eligibility criteria; providing  
4 definitions; providing an appropriation; and providing for  
5 an effective date.

6

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

8

9 Section 1. W.S. 42-2-115 is created to read:

10

11 42-2-115. Supplemental energy assistance program;  
12 eligibility; limitations.

13

14 (a) There is created a state supplemental energy  
15 assistance program. To qualify for assistance under the  
16 program, a family shall be ineligible for assistance under

1 the low income energy assistance program administered by  
2 the department and:

3

4 (i) Have an adult member of the family working  
5 an average of thirty (30) hours per week;

6

7 (ii) Have members of the family working a  
8 sufficient number of hours per week cumulative among the  
9 family members to qualify toward meeting the state's work  
10 participation requirements under the federal temporary  
11 assistance to needy families block grant; or

12

13 (iii) Have a head of household who is sixty-five  
14 (65) years of age or older.

15

16 (b) Under the state supplemental energy assistance  
17 program, the state shall pay, in the form of a cash  
18 voucher, to the eligible family:

19

20 (i) Eighty percent (80%) of the eligible  
21 family's monthly gas and electric or other energy source  
22 heating bill over seventy-five dollars (\$75.00) per month  
23 if the gross family income is not more than one hundred  
24 fifty percent (150%) of the federal poverty level;

1

2 (ii) Fifty percent (50%) of an eligible family's  
3 monthly gas and electric or other energy source heating  
4 bill over one hundred fifty dollars (\$150.00) per month if  
5 the gross family income is more than one hundred fifty  
6 percent (150%) and less than two hundred percent (200%) of  
7 the federal poverty level.

8

9 (c) The program established by this subsection is not  
10 an entitlement. If the applications in any month exceed the  
11 funds that may be available in the program to provide  
12 benefits for approved recipients and the new applicants,  
13 the department shall limit approval of new applications  
14 based on projections of funds available and applications  
15 received and shall approve new applications in the order  
16 received to the extent funds may be available.

17

18 (d) The department shall advise each applicant that  
19 any month for which the applicant receives assistance under  
20 the program created by this section shall count against the  
21 applicant's lifetime limit under the federal temporary  
22 assistance to needy families program.

23

24

Section 2.



1

2 (a) There is appropriated ten million dollars  
3 (\$10,000,000.00) from the restricted TANF funds to which  
4 the state is entitled to the department of family services  
5 for the state supplemental energy assistance program and to  
6 supplement the funds available for the existing low income  
7 energy assistance program.

8

9 (b) For purposes of this act, "restricted TANF funds"  
10 means the funds the state is entitled to receive from the  
11 federal government under the temporary assistance to needy  
12 families block grant that, due to the time of receipt of or  
13 entitlement to the funds, the federal government restricts  
14 the use of the funds for cash grants to needy families or  
15 persons and similar closely related uses.

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)

SENATE FILE NO. SF0179

Utility rate adjustments-electric.

Sponsored by: Senator(s) Kinnison, Boggs, Devin, Hanes,  
Harris, Hinchey, Job, Massie, Mockler, Peck,  
Schiffer, Scott, Sessions and Vasey and  
Representative(s) Anderson, R., Sadler and  
Tomassi

A BILL

for

1 AN ACT relating to utilities; establishing an earmarked  
2 revenue fund account for relief of electric consumers as  
3 specified; providing for deposits of certain sales and use  
4 taxes into the account as specified; providing for  
5 expenditures from the account as specified; providing  
6 rulemaking authority; providing repealers; and providing  
7 for an effective date.

8

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

10

11 Section 1. W.S. 37-3-106 by creating a new subsection  
12 (g), 39-15-111 by creating a new subsection (p) and  
13 39-16-111 by creating a new subsection (p) are amended to  
14 read:

15

1           37-3-106. Temporary suspension of rates; burden of  
2 proof; notice of rate changes; bonding; refunding of  
3 amounts collected in excess of final rates.

4  
5           (g) Any commodity rate increase approved by the  
6 commission after January 1, 2000 for an electric public  
7 utility under W.S. 37-1-101(a)(vi)(C) shall be offset by  
8 the commission from the funds in the electric consumer  
9 adjustment account established under W.S. 39-15-111(p) to  
10 reduce the increase paid by residential and commercial  
11 customers on bills to be paid by the customers during the  
12 period of November 1 through March 31 to the extent of  
13 funds in the account. The commission shall adopt rules to  
14 implement this subsection, including, but not limited to,  
15 rules requiring affected utilities to state on customers'  
16 bills the reduction resulting from this subsection and W.S.  
17 39-15-111(p) and 39-16-111(p). This subsection shall not  
18 apply to a person receiving the low income energy  
19 assistance program public welfare benefit as defined under  
20 W.S. 42-2-102(a)(vii)(D). This subsection is repealed  
21 effective April 1, 2003 and any rules promulgated by the  
22 public service commission under authority of this  
23 subsection shall have no effect on that date.

24

## 1           39-15-111. Distribution.

2  
3           (p) There is established within the earmarked revenue  
4 fund an account to be known as the electric consumer  
5 adjustment account. Notwithstanding subsections (b) and (g)  
6 of this section, the tax collected under W.S. 39-15-104(a)  
7 and (b) and imposed under W.S. 39-15-103(a)(i)(E) and paid  
8 to an electric public utility as defined under W.S.  
9 37-1-101(a)(vi)(C) shall be deposited into the electric  
10 consumer adjustment account. The department of revenue  
11 shall adopt rules to implement this subsection. This  
12 subsection is repealed effective April 1, 2003 and any  
13 rules promulgated by the department of revenue under  
14 authority of this subsection shall have no effect on that  
15 date.

16  
17           39-16-111. Distribution.

18  
19           (p) Notwithstanding subsections (b) and (g) of this  
20 section, the tax collected under W.S. 39-16-104(a) and (b)  
21 and imposed under W.S. 39-16-103 on the purchase price paid  
22 to public utilities as defined in W.S. 37-1-101 through  
23 37-3-114 and to persons furnishing electric for domestic,  
24 industrial or commercial consumption and paid to an

1 electric public utility as defined under W.S.  
2 37-1-101(a)(vi)(C) shall be deposited into the electric  
3 consumer adjustment account established under W.S.  
4 39-15-111(p). The department of revenue shall adopt rules  
5 to implement this subsection. This subsection is repealed  
6 effective April 1, 2003 and any rules promulgated by the  
7 department of revenue under authority of this subsection  
8 shall have no effect on that date.

9

10 Section 2. This act is effective immediately upon  
11 completion of all acts necessary for a bill to become law  
12 as provided by Article 4, Section 8 of the Wyoming  
13 Constitution.

14

15

(END)

## HOUSE BILL NO. HB0245

Home owner's tax credit.

Sponsored by: Representative(s) Luthi, Law and Shivler and  
Senator(s) Roberts

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the  
2 home owner's tax credit as specified; setting qualification  
3 limits; providing an appropriation; and providing for an  
4 effective date.

5

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

7

8 **Section 1.** W.S. 39-13-109(d)(i)(D)(intro) and (E)(I)  
9 is amended to read:

10

11 **39-13-109. Taxpayer remedies.**

12

13 (d) Credits. The following shall apply:

14

15 (i) The following shall apply to the home  
16 owner's tax credit:

1

2

3

4

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24

(D) The tax credit under subparagraph (A)

of this paragraph is one thousand four hundred sixty

dollars (\$1,460.00) times the mill levy to be applied

against the property if the dwelling and land, not to

exceed two (2) acres on which the dwelling is located, have

a combined assessed value of less than ~~three thousand nine~~

~~hundred dollars (\$3,900.00)~~ nine thousand five hundred

dollars (\$9,500.00) or five hundred ninety dollars

(\$590.00) times the mill levy to be applied against the

property if the dwelling and land, not to exceed two (2)

acres on which the dwelling is located, have a combined

assessed value of at least ~~three thousand nine hundred~~

~~dollars (\$3,900.00)~~ nine thousand five hundred dollars

(\$9,500.00) but less than ~~five thousand eight hundred fifty~~

~~dollars (\$5,850.00)~~ eleven thousand eight hundred

seventy-five dollars (\$11,875.00) and if:

(E) The tax credit under subparagraph (A)

of this paragraph is five hundred ninety dollars (\$590.00)

times the mill levy to be applied against the property if:

(I) The dwelling has an assessed value

of less than ~~five thousand eight hundred fifty dollars~~

1 ~~(\$5,850.00)~~ nine thousand five hundred dollars (\$9,500.00);

2 and

3

4       **Section 2.** There is appropriated fifteen million,  
5 eighty-eight thousand seven hundred nineteen dollars  
6 (\$15,088,719.00) from the general fund to the state  
7 treasurer for the purposes of this act. The appropriation  
8 shall not revert at the end of the biennium ending June 30,  
9 2002.

10

11       **Section 3.** This act is effective January 1, 2002.

12

13

(END)



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)

SENATE FILE NO. SF0034

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:*

6

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

9

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:

16

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.

5

6

(END)

SENATE FILE NO. SF0176

Energy assistance tax rebate.

Sponsored by: Senator(s) Scott, Boggs, Kinnison, Massie,  
Miller, C. and Roberts and Representative(s)  
Iekel and Ross

A BILL

for

1 AN ACT relating to taxation and revenue; providing for the  
2 energy assistance tax rebate program as specified;  
3 providing for administration; granting rulemaking  
4 authority; providing definitions; providing an  
5 appropriation; and providing for an effective date.

6

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

8

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

11

12 39-11-109. Taxpayer remedies.

13

14 (g) The following shall apply to the energy  
15 assistance tax rebate program:

16



1           (i) The energy assistance tax rebate program is  
2 hereby established. Each qualified household in this state  
3 shall be eligible to receive a tax rebate of property and  
4 sales and use taxes paid for the purposes of assisting with  
5 high energy prices. Each household shall be limited to  
6 receiving one (1) rebate per household. To be qualified,  
7 each household shall include at least one (1) citizen who  
8 is a resident of this state;

9  
10           (ii) To receive a tax rebate under this  
11 subsection, a qualified household shall apply to the county  
12 treasurer in the county of the primary residence in which  
13 the household is located on or before January 1 of each  
14 year. Application shall be made on a form approved by the  
15 state auditor. The application shall include such  
16 information as necessary for the county treasurer to  
17 determine eligibility for the rebate. Applications shall be  
18 processed and checks shall be issued to qualified  
19 households by the county treasurer;

20  
21           (iii) Each county treasurer shall receive not  
22 more than five dollars (\$5.00) from the state auditor for  
23 the administrative cost of processing each application. If  
24 authorized by the legislature, the state auditor shall pay

1 an annual amount of not less than ten thousand dollars  
2 (\$10,000.00) to each county for the expense of  
3 administering the provisions of this subsection;  
4

5 (iv) For calendar year 2001, each qualified  
6 household shall receive a tax rebate in the amount of five  
7 hundred dollars (\$500.00). The county treasurer shall issue  
8 a check to each qualified household commencing March 15,  
9 2001 or as soon thereafter as possible. For calendar year  
10 2001, the county treasurer shall issue a check to each  
11 qualified household with a registered voter. Payment to a  
12 qualified household without a registered voter shall  
13 commence on April 15, 2001 or as soon thereafter as  
14 possible;  
15

16 (v) No rebate shall be made in calendar year  
17 2002 and thereafter unless expressly authorized and  
18 appropriated by the legislature. On December 31 of each  
19 year, the state auditor shall calculate the price of  
20 natural gas quoted at Opal, Wyoming. If the quoted price  
21 of natural gas exceeds the estimate made by the consensus  
22 revenue estimating group (CREG) in the January report of  
23 that same year, the legislature may consider making an

1 appropriation to fund the rebate program for the following  
2 calendar year;

3

4 (vi) Payment shall be made as follows:

5

6 (A) For a qualified household consisting of  
7 a married couple, the payment shall be made to the  
8 household member designated in the application;

9

10 (B) For a qualified household consisting of  
11 unrelated adults living together, the payment shall be made  
12 to all members of the household jointly.

13

14 (vii) The state auditor shall promulgate rules  
15 and regulations for the implementation of the provisions of  
16 this subsection;

17

18 (viii) As used in this subsection:

19

20 (A) "Qualified household" means a married  
21 couple living together, related persons living together and  
22 unrelated persons sharing living quarters;

23

1                   (B) "Resident" means a person who has been  
2 a resident of Wyoming and domiciled within Wyoming for a  
3 period of not less than one (1) year and who has not  
4 claimed residency elsewhere for any purpose for the one (1)  
5 year period immediately preceding the date of application  
6 for a refund under this subsection.

7

8           **Section 2.** There is appropriated one hundred million  
9 dollars (\$100,000,000.00) from the general fund to the  
10 state auditor for the purposes of this act. In addition,  
11 one million dollars (\$1,000,000.00) is appropriated to the  
12 state auditor for the purposes of reimbursing county  
13 treasurers for the administrative costs of processing  
14 claims under this act.

15

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

20

21

(END)

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:*

7

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

10

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

12

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

14

15 (i) As used in this subsection:

16

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;

23

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;

5  
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;

10

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

13

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.

18

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

20

21

(END)

## HOUSE JOINT RESOLUTION NO. HJ0010

Distribution of excess funds.

Sponsored by: Representative(s) Miller, D.

A BILL

for

1 A JOINT RESOLUTION proposing to authorize the Legislature  
2 to provide a program to distribute to the citizens of this  
3 state excise tax monies from severance or extracting  
4 minerals determined to be in excess of the amounts  
5 necessary for the support of current operations of  
6 government.

7

8 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF WYOMING,  
9 two-thirds of all the members of the two houses, voting  
10 separately, concurring therein:

11

12 **Section 1.** The following proposal to create Wyoming  
13 Constitution Article 15, Section 20 and by amending Article  
14 16, Section 6 are proposed for submission to the electors  
15 of the State of Wyoming at the next general election for  
16 approval or rejection to become valid as a part of the



1 Constitution if ratified by a majority of the electors at  
2 the election:

3

4 Article 15, Section 20. Mineral excise tax;  
5 distribution to citizens.

6

7 The Legislature shall provide by law to place all excise  
8 and severance taxes levied on the privilege of severing or  
9 extracting minerals on the value of the gross product  
10 extracted in a designated fund except those taxes provided  
11 for in Article 15, Section 19 which are deposited in the  
12 Permanent Wyoming Mineral Trust fund. The minerals subject  
13 to such excise and severance taxes shall be coal,  
14 petroleum, natural gas, oil shale and other minerals as may  
15 be designated by the Legislature. On an annual basis, the  
16 proceeds and interest shall be deposited by the state  
17 treasurer in the general fund provided that the Legislature  
18 may by law provide a program to distribute monies to the  
19 citizens of the state on a per capita basis when the amount  
20 in the fund combined with other funds available are  
21 determined to be in excess of amounts necessary for the  
22 support of current operations of government.

23

1           Article 16, Section 6. Loan of credit; donations  
2 prohibited; works of internal improvement.

3

4 Neither the state nor any county, city, township, town,  
5 school district, or any other political subdivision, shall  
6 loan or give its credit or make donations to or in aid of  
7 any individual, association or corporation, except for  
8 necessary support of the poor, or except as provided under  
9 Article 15, Section 19, nor subscribe to or become the  
10 owner of the capital stock of any association or  
11 corporation, except that funds of public employee  
12 retirement systems and the permanent funds of the state of  
13 Wyoming may be invested in such stock under conditions the  
14 legislature prescribes. The state shall not engage in any  
15 work of internal improvement unless authorized by a two-  
16 thirds (2/3) vote of the people.

17

18           Section 2. The following statement shall be endorsed  
19 on the foregoing proposed amendment by the Secretary of  
20 State:

21

1 The adoption of the proposed amendment will authorize the  
2 legislature to put excise and severance tax monies into a  
3 designated fund and to distribute excess monies from that  
4 fund to the citizens of this state.

5

6

(END)

HOUSE JOINT RESOLUTION NO. HJ0012

Distribution of excess funds.

Sponsored by: Representative(s) Miller

A BILL

for

1 A JOINT RESOLUTION proposing to authorize the legislature  
 2 to distribute to the citizens of this state surplus tax  
 3 monies determined to be in excess of the amounts necessary  
 4 for the support of current operations of government.

5

6 *BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF WYOMING,*  
 7 *two-thirds of all the members of the two houses, voting*  
 8 *separately, concurring therein:*

9

10 **Section 1.** The following proposal to amend Wyoming  
 11 Constitution, Article 16, Section 6 is proposed for  
 12 submission to the electors of the State of Wyoming at the  
 13 next general election for approval or rejection to become  
 14 valid as a part of the Constitution if ratified by a  
 15 majority of the electors at the election:

16

1           Article 16, Section 6. Loan of credit; donations  
2 prohibited; works of internal improvement; distribution to  
3 citizens.

4  
5 Neither the state nor any county, city, township, town,  
6 school district, or any other political subdivision, shall  
7 loan or give its credit or make donations to or in aid of  
8 any individual, association or corporation, except for  
9 necessary support of the poor or as otherwise provided in  
10 this section, nor subscribe to or become the owner of the  
11 capital stock of any association or corporation, except  
12 that funds of public employee retirement systems and the  
13 permanent funds of the state of Wyoming may be invested in  
14 such stock under conditions the legislature prescribes. The  
15 state shall not engage in any work of internal improvement  
16 unless authorized by a two-thirds (2/3) vote of the people.  
17 The legislature may distribute to the citizens of this  
18 state, on a per capita basis, tax monies in excess of the  
19 amount necessary to support the current operations of  
20 government, as defined by the legislature, or required by  
21 law to be held in trust by the state.

22

1           **Section 2.** The following statement shall be endorsed  
2 on the foregoing proposed amendment by the Secretary of  
3 State:

4

5 The adoption of the proposed amendment will authorize the  
6 legislature to distribute surplus tax monies to the  
7 citizens of this state on a per capita basis.

8

9

(END)