

ENROLLED ACT NO. 38, HOUSE OF REPRESENTATIVES

FIFTY-NINTH LEGISLATURE OF THE STATE OF WYOMING
2008 BUDGET SESSION

AN ACT relating to taxation and revenue; providing for ownership of property to qualify for the veteran's property tax exemption as specified; amending qualifying dates for claiming the exemption; providing an appropriation; and providing for an effective date.

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

Section 1. W.S. 39-13-105(a)(ii) through (iv) and (c)(ii) is amended to read:

39-13-105. Exemptions.

(a) The following persons who are bona fide Wyoming residents for at least three (3) years at the time of claiming the exemption are entitled to receive the tax exemption provided by W.S. 39-11-105(a)(xxiv):

(ii) An honorably discharged veteran of the Second World War, who served in the military service of the United States between December 7, 1941 and ~~August 14, 1945~~ December 31, 1946;

(iii) An honorably discharged veteran of the Korean War emergency, who served in the military service of the United States between June 27, 1950 and ~~July 28, 1953~~ January 31, 1955;

(iv) An honorably discharged veteran of the Vietnam War emergency, who served in the military service of the United States between February 28, 1961 and ~~August 15, 1973~~ May 7, 1975;

(c) Except as provided in subsection (g) of this section, in order to receive the exemption provided by this

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section the claimant shall file an annual sworn claim therefor on or before the fourth Monday in May with the county assessor of the county in which the property against which the exemption is sought is located indicating:

(ii) That ~~only~~ during the lifetime of the claimant or the claimant's spouse, the claimant or the claimant's spouse ~~owns~~ is listed as an owner of the property, ~~or~~ that the property is the subject of a trust created by or for the benefit of the claimant or the claimant's spouse, or the claimant or the claimant's spouse is listed as a purchaser on a valid and effective contract for deed for the property and evidence of the contract for deed has been recorded with the county clerk;

Section 2. There is appropriated from the general fund to the state treasurer two million nine hundred thousand dollars (\$2,900,000.00). This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2010. This appropriation shall only be expended for the purpose of reimbursing local governments for the exemptions provided under section 1 of this act. When it appears to the state treasurer that the monies appropriated are insufficient to reimburse counties as provided herein, the money available shall be prorated among the counties at an amount less than one hundred percent (100%).

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____
DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk