

ORIGINAL SENATE
FILE NO. 0053

ENROLLED ACT NO. 83, SENATE

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING
2009 GENERAL SESSION

AN ACT relating to taxation and revenue; providing requirements for qualification for the deferral of property tax collection as specified; repealing old provision; and providing for an effective date.

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

Section 1. W.S. 39-13-107(b)(iii)(M) and (N) is amended to read:

39-13-107. Compliance; collection procedures.

(b) The following provisions shall apply to the payment of taxes, distraint of property and deferral:

(iii) The following shall apply to the deferral of tax collection:

(M) As used in this paragraph, "limited income" means not to exceed a maximum gross monthly household income at or below ~~one hundred fifty percent (150%)~~ two hundred fifty percent (250%) of the federal poverty level for a household of four (4) as adjusted annually by the comparative cost-of-living index for the respective county as determined by the division of economic analysis, department of administration and information;

(N) An owner is qualified under this subparagraph for his primary residence if:

(I) The owner's affidavit adequately demonstrates limited income as defined in subparagraph (M) of this paragraph;

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(II) The owner is a person over the age of sixty-two (62) years; ~~or~~

~~(III)~~ (III) The owner is a ~~handicapped~~ person with a disability as determined by the social security administration; or

~~(III)~~ (IV) The owner purchased the property at least ten (10) years prior to the beginning of the tax year for which he is applying for deferral of taxes.

Section 2. W.S. 39-13-107(b)(iii)(O) is repealed.

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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 Senate.

Chief Clerk