

## HOUSE BILL NO. HB0238

Tax refund to the elderly and disabled.

Sponsored by: Representative(s) Childers, Cohee, Davison,  
Meyer and Throne and Senator(s) Burns, Coe,  
Ross and Sessions

## A BILL

for

1 AN ACT relating to taxation and revenue; providing  
2 amendments to the tax refund to the elderly and disabled  
3 program as specified; 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(c)(ii) is amended to read:

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10 **39-11-109. Taxpayer remedies.**

11

12 (c) Refunds. The following shall apply:

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14 (ii) Wyoming residents meeting asset eligibility  
15 requirements under paragraph (vii) of this subsection who  
16 are sixty-five (65) years of age and older or who are

1 eight (18) years of age and older and are totally  
2 disabled during the one (1) year period immediately  
3 preceding the date of application for a refund under this  
4 subsection and are not residents of any state funded  
5 institution, are qualified for an exemption and refund of  
6 state taxes as provided in this subsection. The application  
7 shall indicate whether the applicant has applied for or  
8 received any refund under this section, a property tax  
9 exemption under W.S. 39-13-105, a property tax refund under  
10 W.S. 39-13-109(c)(iii) or a property tax credit under W.S.  
11 39-13-109(d) for the same calendar year. A qualified single  
12 person whose actual income is less than ~~seventeen thousand~~  
13 ~~five hundred dollars (\$17,500.00)~~ thirty-five thousand  
14 dollars (\$35,000.00) shall receive eight hundred dollars  
15 (\$800.00) reduced by the percentage that his actual income  
16 exceeds ~~ten thousand dollars (\$10,000.00)~~ twenty thousand  
17 dollars (\$20,000.000) per year and qualified married  
18 persons, at least one (1) of whom is at least sixty-five  
19 (65) years of age or totally disabled, whose actual income  
20 is less than ~~twenty-eight thousand five hundred dollars~~  
21 ~~(\$28,500.00)~~ fifty-seven thousand dollars (\$57,000.00)  
22 shall receive nine hundred dollars (\$900.00) reduced by the  
23 percentage that their actual income exceeds ~~sixteen~~  
24 ~~thousand dollars (\$16,000.00)~~ thirty-two thousand dollars

1 (\$32,000.00) per year. Until remarriage a person sixty (60)  
2 years or older once qualified through marriage remains  
3 eligible individually for single person benefits, subject  
4 to income limitations, after the death of his spouse;

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6       **Section 2.** There is appropriated six million dollars  
7 (\$6,000,000.00) from the general fund to the department of  
8 health for the purposes of this act. This appropriation  
9 shall be for the period beginning July 1, 2009 and ending  
10 June 30, 2010.

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12       **Section 3.** This act is effective July 1, 2009.

13

14 (END)