

HOUSE BILL NO. HB0163

Veteran's property tax exemption.

Sponsored by: Representative(s) Anderson, R. and Brechtel
and Senator(s) Sessions

A BILL

for

1 AN ACT relating to taxation and revenue; amending the
2 veterans' property tax exemption provisions as specified;
3 amending the value of the exemption as specified; providing
4 for residency requirements; providing for qualifying
5 property; 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. 39-13-105(a)(intro), (i), (v), by
10 creating a new paragraph (vii), (b), (c)(ii), (f),
11 (h)(intro) and (ii) is amended to read:

12

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

14

15 (a) The following persons who are bona fide Wyoming
16 residents for at least three (3) continuous years at the

1 time of claiming the exemption are entitled to receive the
2 tax exemption provided by W.S. 39-11-105(a)(xxiv):

3
4 (i) An honorably discharged veteran of the
5 ~~Indian Wars, Spanish American War, Filipino insurrection,~~
6 ~~Boxer rebellion, Puerto Rico campaign or~~ First World War,
7 who served in the military service of the United States
8 between April 6, 1917 and November 11, 1918;

9
10 (v) A widow or widower, during ~~her~~ widowhood or
11 widowerhood, of any person qualifying under this subsection
12 or who died while serving honorably during the war,
13 conflict or period described in this section. The tax
14 exemption shall be applied to property the title to which
15 is held by the widow or widower or to property which is the
16 subject of a trust created by or for the benefit of the
17 widow or widower;

18
19 (vii) A disabled veteran with a service
20 connected disability as determined by a branch of the armed
21 services or the United States veterans administration.

22
23 (b) The exemption for veterans is limited to an
24 annual exemption of ~~two thousand dollars (\$2,000.00)~~ three

1 thousand five hundred dollars (\$3,500.00) of assessed value
2 and not to exceed a total tax benefit of ~~eight hundred~~
3 ~~dollars (\$800.00)~~ five thousand dollars (\$5,000.00) except
4 as hereafter provided. The ~~eight hundred dollar (\$800.00)~~
5 five thousand dollar (\$5,000.00) limitation does not apply
6 to qualified widows or widowers of qualifying veterans ~~nor~~
7 ~~veterans of the Spanish American War~~ under subsection (a)
8 of this section. Veterans who have received the entire
9 ~~eight hundred dollar (\$800.00)~~ five thousand dollar
10 (\$5,000.00) exemption and who have a service connected
11 disability certified by the veterans administration or a
12 branch of the armed forces of the United States, or who
13 have been granted individual unemployability status
14 certified by the United States veterans administration, are
15 entitled to additional annual tax exemptions not to exceed
16 ~~two thousand dollars (\$2,000.00)~~ three thousand five
17 hundred dollars (\$3,500.00) of assessed value times the
18 ratio which the percent of disability certified bears to
19 one hundred percent (100%). Disability certified less than
20 ten percent (10%) shall be treated for purposes of this
21 section as a ten percent (10%) disability.

22

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

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

5
6 (ii) That only the claimant or ~~his~~the
7 claimant's spouse owns the property or that the property is
8 the subject of a trust created by or for the benefit of the
9 claimant or ~~his~~the claimant's spouse;

10
11 (f) As used in this section:

12
13 (i) "Honorably discharged veteran" means a
14 member of the military forces of the United States whose
15 written evidence of separation from the military forces
16 shows an honorable discharge or the rendition of honorable
17 military service;~~;~~

18
19 (ii) "Property" means residential real property
20 or a motor vehicle owned by the veteran or qualifying widow
21 or widower.

22
23 (h) A surviving spouse, during widowhood or ~~widower~~
24 ~~hood~~widowerhood, is qualified for the tax exemption under

1 W.S. 39-11-105(a)(xxiv) and is entitled to apply for it
2 under the same procedure specified in this section for
3 veterans if:

4

5 (ii) The veteran's spouse has been a resident of
6 Wyoming for at least three (3) continuous years at the time
7 the spouse claims the exemption; and

8

9 **Section 2.** This act is effective January 1, 2007.

10

11

(END)