HOUSE BILL NO. HB0151

Property tax relief program amendments.

Sponsored by: Representative(s) Childers, Cohee, Davison, Dockstader, Goggles, Hales, Harvey and Martin and Senator(s) Job and Schiffer

A BILL

for

AN ACT relating to taxation and revenue; providing amendments to the tax refund to the elderly and disabled program as specified; providing an appropriation; and providing for an effective date.

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

Section 1. W.S. 39-11-109(c)(ii) and (vii)(intro) is amended to read:

39-11-109. Taxpayer remedies.

(c) Refunds. The following shall apply:

(ii) Wyoming residents meeting resource eligibility requirements under paragraph (vii) of this subsection who are sixty-five (65) years of age and older or who are eighteen (18) years of age and older and are totally disabled during the one (1) year period immediately preceding the date of application for a refund under this subsection and are not residents of any state funded institution, are qualified for an exemption and refund of state taxes as provided in this subsection. The application shall indicate whether the applicant has applied for or received any refund under this section, a property tax refund under W.S. 39-13-109(c)(iii) or a property tax credit under W.S. 39-13-109(d) for the same calendar year. A qualified single person whose actual income is less than ~~thirteen thousand five hundred dollars ($13,500.00)~~ thirty-five thousand dollars ($35,000.00) shall receive eight hundred dollars ($800.00) reduced by the percentage that his actual income exceeds ~~eight thousand dollars ($8,000.00)~~ twenty thousand dollars ($20,000.00) per year and qualified married persons, at least one (1) of whom is at least sixty-five (65) years of age or totally disabled, whose actual income is less than ~~twenty-two thousand dollars ($22,000.00)~~ fifty-seven thousand dollars ($57,000.00) shall receive nine hundred dollars ($900.00) reduced by the percentage that their actual income exceeds ~~twelve thousand five hundred dollars ($12,500.00)~~ thirtytwo thousand dollars ($32,000.00) per year. Until remarriage a person sixty (60) years or older once qualified through marriage remains eligible individually for single person benefits, subject to income limitations, after the death of his spouse;

(vii) No applicant is entitled to a refund under this subsection who owns resources that exceed an equity value of ~~six thousand dollars ($6,000.00)~~ twenty-five thousand dollars ($25,000.00). In determining resources, ~~a single one hundred thirty thousand dollars ($130,000.00) equity value of the combined~~ the following property is exempt:

Section 2. There is appropriated twelve million dollars ($12,000,000.00) from the general fund to the department of health for the purposes of this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2010.

Section 3. This act is effective July 1, 2008.

(END)