HOUSE BILL NO. HB0154

Tax refund to elderly and disabled.

Sponsored by: Representative(s) Dockstader, Childers and Martin and Senator(s) Job and Schiffer

A BILL

for

AN ACT relating to the tax refund to the elderly and disabled program; modifying eligibility criteria and benefits under the program; 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)~~ fifteen thousand five hundred twenty-five dollars ($15,525.00) shall receive ~~eight hundred dollars ($800.00)~~ nine hundred twenty dollars ($920.00) reduced by the percentage that his actual income exceeds ~~eight thousand dollars ($8,000.00)~~ nine thousand two hundred dollars ($9,200.00) 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)~~ twenty-five thousand three hundred dollars ($25,300.00) shall receive ~~nine hundred dollars ($900.00)~~ one thousand thirty-five dollars ($1,035.00) reduced by the percentage that their actual income exceeds ~~twelve thousand five hundred dollars ($12,500.00)~~ fourteen thousand three hundred seventy-five dollars ($14,375.00) 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)~~ six thousand nine hundred dollars ($6,900.00). In determining resources, a single ~~one hundred thirty thousand dollars ($130,000.00)~~ one hundred fifty-six thousand dollars ($156,000.00) equity value of the combined property is exempt:

Section 2. There is appropriated from the general fund to the department of health for purpose of this act, one million five hundred thousand dollars ($1,500,000.00). These funds are authorized to be used for the fiscal biennium commencing July 1, 2008. This appropriation shall only be expended for the purpose of the tax refund under W.S. 39-11-109(c). Notwithstanding any other provision of law, this appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2010.

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

(END)