

SENATE FILE NO. SF0053

Property tax-deferral program.

Sponsored by: Senator(s) Jennings and Representative(s)
Brechtel, Edmonds, Miller and Wallis

A BILL

for

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

5

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

7

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

10

11 **39-13-107. Compliance; collection procedures.**

12

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

15

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

3
4 (M) As used in this paragraph, "limited
5 income" means not to exceed a maximum gross monthly
6 household income at or below ~~one hundred fifty percent~~
7 ~~(150%)~~ two hundred fifty percent (250%) of the federal
8 poverty level for a household of four (4) as adjusted
9 annually by the comparative cost-of-living index for the
10 respective county as determined by the division of economic
11 analysis, department of administration and information;

12
13 (N) An owner is qualified under this
14 subparagraph for his primary residence if:

15
16 (I) The owner's affidavit adequately
17 demonstrates limited income as defined in subparagraph (M)
18 of this paragraph;

19
20 (II) The owner is a person over the
21 age of sixty-two (62) years ~~or~~ and has been a resident of
22 this state for eight (8) years or more;

23

1 ~~(III)~~ The owner is a handicapped
2 person as determined by the social security administration;
3 or

4

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

9

10 **Section 2.** W.S. 39-13-107(b)(iii)(O) is repealed.

11

12 **Section 3.** This act is effective immediately upon
13 completion of all acts necessary for a bill to become law
14 as provided by Article 4, Section 8 of the Wyoming
15 Constitution.

16

17 (END)