HOUSE BILL NO. HB0249

Budget reduction implementation.

Sponsored by: House Appropriations Committee

A BILL

for

AN ACT relating to administration of government; providing processes for potential reductions in programs based upon legislative appropriations; specifying those processes for the tax refund to the elderly and disabled, and for payments to counties for county and prosecuting attorneys and assistants; and providing for an effective date.

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

Section 1. W.S. 18-3-107(f) and 39-11-109(c)(ii) and (viii) are amended to read:

18-3-107. Annual salaries of certain officers; additional compensation prohibited; exception as to traveling and other expenses; compensation of county commissioner; appointment and salaries of deputies, clerks, stenographers and other assistants.

(f) Subject to legislative appropriation, the state will pay a portion of each county and prosecuting attorney and assistant county and prosecuting attorney's salary as provided in this subsection. The state will pay fifty percent (50%) of the salary of the county and prosecuting attorney per year to each qualifying county. The state will pay thirty thousand dollars ($30,000.00) or fifty percent (50%) of the salary of each assistant to the county and prosecuting attorney, whichever is less, per year. Payments under this section shall be made annually on or before June 30. The state treasurer shall distribute funds under this subsection by multiplying the amount authorized under this subsection by a fraction, the numerator of which for odd numbered fiscal years is equal to one-half (1/2) of the legislative appropriation for the biennial budget period and for even numbered fiscal years is equal to the remaining legislative appropriation for payments for the biennial budget period, and the denominator of which is equal to the total payments authorized under this subsection for the current fiscal year. In no event shall the distribution be greater than the amount authorized under this subsection.

39-11-109. Taxpayer remedies.

(c) Refunds. The following shall apply:

(ii) Wyoming residents meeting asset 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 exemption under W.S. 39-13-105, a property tax refund under W.S. 39-13-109(c)(iv) or a property tax credit under W.S. 39-13-109(d) for the same calendar year. Subject to legislative appropriation for the program, a qualified single person whose actual income is less than seventeen thousand five hundred dollars ($17,500.00) shall receive eight hundred dollars ($800.00) reduced by the percentage that his actual income exceeds ten thousand dollars ($10,000.00) 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-eight thousand five hundred dollars ($28,500.00) shall receive nine hundred dollars ($900.00) reduced by the percentage that their actual income exceeds sixteen thousand dollars ($16,000.00) 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;

(viii) Any refund provided by this subsection shall be reduced by the dollar amount received by the applicant for the preceding calendar year from any exemption under W.S. 39-13-105, any homeowner's tax credit under W.S. 39-13-109(d)(i) or any tax refund under W.S. 39-13-109(c)(iv). Refunds provided by this subsection shall be calculated and may be reduced based upon legislative appropriation for the program in accordance with the following:

(A) The department shall multiply the amount authorized under paragraph (ii) of this subsection by a fraction, the numerator of which for odd numbered fiscal years is equal to one-half (1/2) of the legislative appropriation for the biennial budget period and for even numbered fiscal years is equal to the remaining legislative appropriation for the program for the biennial budget period, and the denominator of which is equal to the total refunds to qualifying recipients under this subsection for the current fiscal year. In no event shall the refund be greater than the amounts specified in paragraph (ii) of this subsection.

Section 2. This act is effective July 1, 2013.

(END)