

## HOUSE BILL NO. HB0127

Tax refund to elderly and disabled.

Sponsored by: Representative(s) Hallinan, Barlow, Blake, Clem, Connolly, Edwards, Flitner, Haley, Jennings, Miller, Pelkey, Pownall, Salazar, Sweeney and Zwonitzer and Senator(s) Anselmi-Dalton, Ellis and Pappas

A BILL

for

1 AN ACT relating to taxation and revenue; amending eligibility  
2 criteria for the tax refund to the elderly and disabled  
3 program; providing for administration of the tax refund by  
4 the department of revenue; requiring rulemaking; authorizing  
5 a position; providing an appropriation; and providing for  
6 effective dates.

7

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

9

10 **Section 1.** W.S. 39-11-109(c)(i)(A), (ii), (vi) and  
11 (vii)(intro) is amended to read:

12

13 **39-11-109. Taxpayer remedies.**

14

1 (c) Refunds. The following shall apply:

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3 (i) As used in this subsection:

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5 (A) "Department" means the department of  
6 ~~health-revenue~~;

7

8 (ii) Wyoming residents meeting asset eligibility  
9 requirements under paragraph (vii) of this subsection who are  
10 sixty-five (65) years of age and older or who are eighteen  
11 (18) years of age and older and are totally disabled during  
12 the one (1) year period immediately preceding the date of  
13 application for a refund under this subsection and are not  
14 residents of any state funded institution, are qualified for  
15 an exemption and refund of state taxes as provided in this  
16 subsection. The application shall indicate whether the  
17 applicant has applied for or received any refund under this  
18 section, a property tax exemption under W.S. 39-13-105, a  
19 property tax refund under W.S. 39-13-109(c)(v) or a property  
20 tax credit under W.S. 39-13-109(d) for the same calendar year.  
21 Subject to legislative appropriation for the program, a  
22 qualified single person whose actual income is less than  
23 ~~seventeen thousand five hundred dollars (\$17,500.00)~~ thirteen

1 thousand five hundred dollars (\$13,500.00) shall receive  
2 eight hundred dollars (\$800.00) reduced by the percentage  
3 that his actual income exceeds ~~ten thousand dollars~~  
4 ~~(\$10,000.00)~~ eight thousand dollars (\$8,000.00) per year and  
5 qualified married persons, at least one (1) of whom is at  
6 least sixty-five (65) years of age or totally disabled, whose  
7 actual income is less than ~~twenty-eight thousand five hundred~~  
8 ~~dollars (\$28,500.00)~~ twenty-two thousand dollars (\$22,000.00)  
9 shall receive nine hundred dollars (\$900.00) reduced by the  
10 percentage that their actual income exceeds ~~sixteen thousand~~  
11 ~~dollars (\$16,000.00)~~ twelve thousand five hundred dollars  
12 (\$12,500.00) per year. Until remarriage a person sixty (60)  
13 years or older once qualified through marriage remains  
14 eligible individually for single person benefits, subject to  
15 income limitations, after the death of his spouse;

16

17 (vi) The department ~~of health~~ shall promulgate  
18 rules and regulations to carry out the provisions of this  
19 subsection;

20

21 (vii) No applicant is entitled to a refund under  
22 this subsection unless the person has total household assets  
23 as defined by the department ~~of health~~ through rules and

1 regulations of not to exceed twenty-five thousand dollars  
2 (\$25,000.00) per adult member of the household as adjusted  
3 annually by the state average Wyoming cost-of-living index  
4 published by the economic analysis division of the department  
5 of administration and information. In determining assets, the  
6 following property is exempt:

7

8 **Section 2.**

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10 (a) There is appropriated from the general fund two  
11 million five hundred sixteen thousand three hundred  
12 fifty-seven dollars (\$2,516,357.00) to the department of  
13 revenue for the purpose of providing the refunds offered under  
14 W.S. 39-11-109(c)(ii) and for the purposes of funding the  
15 position authorized in subsection (b) of this section.  
16 Notwithstanding any other provision of law, this  
17 appropriation shall not be transferred or expended for any  
18 other purpose and any unexpended, unobligated funds remaining  
19 from this appropriation shall revert as provided by law on  
20 June 30, 2020.

21

22 (b) The department of revenue is authorized one (1)  
23 additional full-time permanent position to implement the

1 purposes of this act. From funds appropriated in subsection  
2 (a) of this section, up to one hundred ninety-four thousand  
3 dollars (\$194,000.00) shall only be expended to fund the  
4 position authorized in this subsection for the period  
5 beginning with the effective date of this act and ending June  
6 30, 2020.

7

8 **Section 3.** On or before July 1, 2019, the department of  
9 revenue shall adopt rules necessary to implement this act.  
10 Any rules adopted by the department of revenue in accordance  
11 with this section shall take effect on July 1, 2019. Any  
12 rules adopted by the department of health in accordance with  
13 W.S. 39-11-109(c)(vi) shall continue in effect through June  
14 30, 2019.

15

16 **Section 4.**

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18 (a) Except as provided in subsection (b) of this  
19 section, this act is effective immediately upon completion of  
20 all acts necessary for a bill to become law as provided by  
21 Article 4, Section 8 of the Wyoming Constitution.

22

1           (b) Sections 1 and 2 of this act are effective July 1,  
2 2019.

3

4

(END)