

HOUSE BILL NO. HB0099

Property tax refund program.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to property tax; amending qualifications  
2 for the property tax refund program; amending  
3 qualifications for the county optional property tax refund  
4 program; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-13-109(c)(v)(A), (B)(intro), (C),  
9 by creating a new subparagraph (F), (vi)(intro), (A), (C),  
10 (D) and (E) is amended to read:

11

12 **39-13-109. Taxpayer remedies.**

13

14 (c) Refunds. The following shall apply:

15

1           (v) The following shall apply to the property  
2 tax refund program:

3  
4           (A) On or before the first Monday in June,  
5 upon the filing of an affidavit demonstrating an adequate  
6 showing that ~~he~~the owner or an immediate family member of  
7 the owner is qualified under subparagraph (B) or (C) of  
8 this paragraph, any person may apply to the county  
9 treasurer or department of revenue for a property tax  
10 refund from property taxes paid with any applicable  
11 interest and penalties on or before the first Monday in  
12 June for the preceding calendar year upon his principal  
13 residence including the land upon which the residence is  
14 located. An applicant shall have been a resident of this  
15 state for not less than five (5) years prior to applying  
16 for a refund under this paragraph and the applicable  
17 property shall be occupied by the owner or an immediate  
18 family member of the owner for not less than nine (9)  
19 months of the applicable tax year. Subject to legislative  
20 appropriation, the affidavit shall include information as  
21 required by rule and regulation on a form approved by the  
22 department of revenue. The tax refund granted shall be as  
23 provided by subparagraph (C) of this paragraph;

1  
2 (B) Gross income as used in this  
3 subparagraph shall be defined by the department through  
4 rules and regulations. Such gross income shall be verified  
5 by federal income tax returns which shall accompany the  
6 application for refund, if federal income tax returns were  
7 required and filed, or whatever other means necessary as  
8 determined by the department through rules and regulations.  
9 The tax refund for qualifying persons shall be in the form  
10 of a refund of any ad valorem tax due and timely paid upon  
11 the person's principal residence for the preceding calendar  
12 year in the amount specified in this paragraph. The  
13 department shall issue all refunds due under this paragraph  
14 on or before September 30 of the year in which application  
15 is made for the refund. Any person shall qualify for a  
16 refund in the amount specified under this paragraph if the  
17 person's gross income including the total household income  
18 of which the person is a member does not exceed the greater  
19 of ~~three-fourths (3/4)~~ one hundred twenty-five percent  
20 (125%) of the median gross household income for the  
21 applicant's county of residence or the state, as determined  
22 annually by the economic analysis division of the  
23 department of administration and information.

1 Additionally, unless the person's tax liability is greater  
2 than ten percent (10%) of the person's household income, no  
3 person shall qualify for a refund under this paragraph  
4 unless the person has total household assets as defined by  
5 the department of revenue through rules and regulations of  
6 not to exceed ~~one hundred thousand dollars (\$100,000.00)~~  
7 one hundred fifty thousand dollars (\$150,000.00) per adult  
8 member of the household as adjusted annually by the  
9 statewide average Wyoming cost-of-living index published by  
10 the economic analysis division of the department of  
11 administration and information, excluding the following:

12

13 (C) A refund granted under this paragraph  
14 shall not exceed ~~one-half (1/2)~~ ninety percent (90%) of the  
15 applicant's prior year's property tax, but in no instance  
16 shall the amount of refund exceed one-half (1/2) of the  
17 median residential property tax liability for the  
18 applicant's county of residence as determined annually by  
19 the department of revenue;

20

21 (F) The department shall prepare a list of  
22 applicants with the amount of refunds issued per county and

1 submit the list to each county treasurer no later than  
2 September 30 of each year.

3

4 (vi) Each county shall have the option to  
5 implement a county-optional property tax refund program  
6 which<sup>7</sup> is in addition to the program established under  
7 paragraph (v) of this subsection, subject to the adoption  
8 of rules as required by subparagraph (H) of this paragraph.  
9 The following shall apply to a county-optional property tax  
10 refund program implemented under this paragraph:

11

12 (A) On or before the first Monday in ~~June~~  
13 September, an applicant may apply to the county treasurer  
14 for a property tax refund from property taxes paid on or  
15 before the first Monday in June for the preceding calendar  
16 year upon the applicant's principal residence including the  
17 land upon which the residence is located. An applicant  
18 shall have been a resident of this state for not less than  
19 five (5) years before applying for a refund under this  
20 paragraph. The affidavit shall include information as  
21 required by rule of the county on a form approved by the  
22 county. The tax refund granted shall be as provided by  
23 subparagraph (E) of this paragraph;

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(C) Except as provided in subparagraph (D) of this paragraph, any person in the participating county shall qualify for a refund in the amount specified under this paragraph if any ad valorem tax due upon the person's principal residence in the county for the preceding calendar year was timely paid and if the person's gross income including the total household income of which the person is a member does not exceed an amount as determined by the county, which shall not exceed ~~three-fourths (3/4)~~ one hundred twenty-five percent (125%) of the median gross household income for the county, as determined annually by the economic analysis division of the department of administration and information. As used in this subparagraph "gross income" shall have the same meaning as defined by department rules promulgated under paragraph (v) of this subsection. Gross income shall be verified by federal income tax returns, which shall accompany the application for refund, if federal income tax returns were required and filed, or by whatever other means necessary as determined by the county through rules;

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1 (D) Unless the person's tax liability is  
2 greater than ten percent (10%) of the person's household  
3 income, no person shall qualify for a refund under this  
4 paragraph unless the person has total household assets not  
5 to exceed an amount as determined by the county which shall  
6 not exceed an amount as provided in subparagraph (v)(B) of  
7 this subsection and as defined by the department through  
8 rules promulgated under subparagraph (v)(B) of this  
9 subsection;

10

11 (E) The tax refund for qualifying persons  
12 shall be in the form of a refund of any ad valorem tax due  
13 and timely paid upon the person's principal residence for  
14 the preceding calendar year in the amount specified in this  
15 paragraph. A refund granted under this paragraph shall not  
16 exceed a percentage of the applicant's prior year's  
17 property tax as determined by the county subject to this  
18 paragraph, which shall not exceed ~~one-half (1/2)~~ ninety  
19 percent (90%) of the applicant's prior year's property tax.  
20 In no instance shall the amount of the refund exceed  
21 one-half (1/2) of the median residential property tax  
22 liability for the applicant's county as determined annually  
23 by the department of revenue. The total amount of the

1 refunds under this paragraph and paragraph (v) of this  
2 section shall not exceed one hundred percent (100%) of the  
3 applicant's prior year's property tax. The county shall  
4 issue all refunds due under this paragraph on or before  
5 ~~September 30~~ December 30 of the year in which application  
6 is made for the refund;

7  
8       **Section 2.** This act is effective immediately upon  
9 completion of all acts necessary for a bill to become law  
10 as provided by Article 4, Section 8 of the Wyoming  
11 Constitution.

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(END)