

ENROLLED ACT NO. 75, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2023 GENERAL SESSION

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

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

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

39-13-109. Taxpayer remedies.

(c) Refunds. The following shall apply:

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

(A) On or before the first Monday in June, upon the filing of an affidavit demonstrating an adequate showing that ~~he~~the owner is qualified under subparagraph (B) or (C) of this paragraph, any person may apply to the county treasurer or department of revenue for a property tax refund from property taxes paid with any applicable interest and penalties on or before the first Monday in June for the preceding calendar year upon his principal residence including the land upon which the residence is located. An applicant shall have been a resident of this state for not less than five (5) years prior to applying for a refund under this paragraph and the applicable property shall be occupied by the owner for not less than nine (9) months of the applicable tax year. Subject to legislative appropriation, the affidavit shall include information as required by rule and regulation on a form approved by the department of revenue. The tax refund

ENROLLED ACT NO. 75, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2023 GENERAL SESSION

granted shall be as provided by subparagraph (C) of this paragraph;

(B) Gross income as used in this subparagraph shall be defined by the department through rules and regulations. Such 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 whatever other means necessary as determined by the department through rules and regulations. The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. The department shall issue all refunds due under this paragraph on or before September 30 of the year in which application is made for the refund. Any person shall qualify for a refund in the amount specified under this paragraph if the person's gross income including the total household income of which the person is a member does not exceed the greater of ~~three fourths (3/4)~~ one hundred twenty-five percent (125%) of the median gross household income for the applicant's county of residence or the state, as determined annually by the economic analysis division of the department of administration and information. Additionally, unless the person's tax liability is greater than ten percent (10%) of the person's household income, no person shall qualify for a refund under this paragraph unless the person has total household assets as defined by the department of revenue through rules and regulations of not to exceed ~~one hundred thousand dollars (\$100,000.00)~~ one hundred fifty thousand dollars (\$150,000.00) per adult member of the household as adjusted annually by the statewide average Wyoming cost-of-living index published by

ENROLLED ACT NO. 75, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2023 GENERAL SESSION

the economic analysis division of the department of administration and information, excluding the following:

(C) A refund granted under this paragraph shall not exceed ~~one-half (1/2)~~ seventy-five percent (75%) of the applicant's prior year's property tax, but in no instance shall the amount of refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county of residence as determined annually by the department of revenue;

(F) The department shall prepare a list of applicants with the amount of refunds issued per county and submit the list to each county treasurer no later than September 30 of each year.

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

(A) On or before the first Monday in ~~June~~ September, an applicant may apply to the county treasurer for a property tax refund from property taxes paid on or before the first Monday in June for the preceding calendar year upon the applicant's principal residence including the land upon which the residence is located. An applicant shall have been a resident of this state for not less than five (5) years before applying for a refund under this paragraph. The affidavit shall include information as required by rule of the county on a form approved by the

ENROLLED ACT NO. 75, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2023 GENERAL SESSION

county. The tax refund granted shall be as provided by subparagraph (E) of this paragraph;

(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;

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

ENROLLED ACT NO. 75, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2023 GENERAL SESSION

(E) The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. A refund granted under this paragraph shall not exceed a percentage of the applicant's prior year's property tax as determined by the county subject to this paragraph, which shall not exceed ~~one-half (1/2)~~ seventy-five percent (75%) of the applicant's prior year's property tax. In no instance shall the amount of the refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county as determined annually by the department of revenue. The total amount of the refunds under this paragraph and paragraph (v) of this section shall not exceed one hundred percent (100%) of the applicant's prior year's property tax. The county shall issue all refunds due under this paragraph on or before ~~September 30~~ December 30 of the year in which application is made for the refund;

ORIGINAL HOUSE
BILL NO. HB0099

ENGROSSED

ENROLLED ACT NO. 75, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2023 GENERAL SESSION

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk