

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.

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

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8 **Section 1.** W.S. 39-13-109(c)(v)(A), (B)(intro), (C),
9 (vi)(intro), (C) and (E) is amended to read:

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

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13 (c) Refunds. The following shall apply:

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

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(A) On or before the first Monday in June, upon the filing of an affidavit demonstrating an adequate showing that ~~he~~the owner or an immediate family member of 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 or an immediate family member of 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 granted shall be as provided by subparagraph (C) of this paragraph;

1 (B) Gross income as used in this
2 subparagraph shall be defined by the department through
3 rules and regulations. Such gross income shall be verified
4 by federal income tax returns which shall accompany the
5 application for refund, if federal income tax returns were
6 required and filed, or whatever other means necessary as
7 determined by the department through rules and regulations.
8 The tax refund for qualifying persons shall be in the form
9 of a refund of any ad valorem tax due and timely paid upon
10 the person's principal residence for the preceding calendar
11 year in the amount specified in this paragraph. The
12 department shall issue all refunds due under this paragraph
13 on or before September 30 of the year in which application
14 is made for the refund. Any person shall qualify for a
15 refund in the amount specified under this paragraph if the
16 person's gross income including the total household income
17 of which the person is a member does not exceed the greater
18 of ~~three-fourths—(3/4)—~~one hundred twenty-five percent
19 (125%) of the median gross household income for the
20 applicant's county of residence or the state, as determined
21 annually by the economic analysis division of the
22 department of administration and information.
23 Additionally, no person shall qualify for a refund under

1 this paragraph unless the person has total household assets
2 as defined by the department of revenue through rules and
3 regulations of not to exceed ~~one hundred thousand dollars~~
4 ~~(\$100,000.00)~~ one hundred fifty thousand dollars
5 (\$150,000.00) per adult member of the household as adjusted
6 annually by the statewide average Wyoming cost-of-living
7 index published by the economic analysis division of the
8 department of administration and information, excluding the
9 following:

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

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19 (vi) Each county shall have the option to
20 implement a county-optional property tax refund program
21 which, is in addition to the program established under
22 paragraph (v) of this subsection, subject to the adoption
23 of rules as required by subparagraph (H) of this paragraph.

1 The following shall apply to a county-optional property tax
2 refund program implemented under this paragraph:

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

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2 (E) The tax refund for qualifying persons
3 shall be in the form of a refund of any ad valorem tax due
4 and timely paid upon the person's principal residence for
5 the preceding calendar year in the amount specified in this
6 paragraph. A refund granted under this paragraph shall not
7 exceed a percentage of the applicant's prior year's
8 property tax as determined by the county subject to this
9 paragraph, which shall not exceed ~~one-half (1/2)~~ ninety
10 percent (90%) of the applicant's prior year's property tax.

11 In no instance shall the amount of the refund exceed
12 one-half (1/2) of the median residential property tax
13 liability for the applicant's county as determined annually
14 by the department of revenue. The total amount of the
15 refunds under this paragraph and paragraph (v) of this
16 section shall not exceed one hundred percent (100%) of the
17 applicant's prior year's property tax. The county shall
18 issue all refunds due under this paragraph on or before
19 September 30 of the year in which application is made for
20 the refund;

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

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(END)