

HOUSE BILL NO. HB0004

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; amending the maximum refund under the property tax
 5 refund program; and providing for an effective date.

6

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

8

9 **Section 1.** W.S. 39-13-109(c)(v)(B)(intro), (C),
 10 (vi)(A), (C) 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 (B) Gross income as used in this
5 subparagraph shall be defined by the department through
6 rules and regulations. Such gross income shall be verified
7 by federal income tax returns which shall accompany the
8 application for refund, if federal income tax returns were
9 required and filed, or whatever other means necessary as
10 determined by the department through rules and regulations.
11 The tax refund for qualifying persons shall be in the form
12 of a refund of any ad valorem tax due and timely paid upon
13 the person's principal residence for the preceding calendar
14 year in the amount specified in this paragraph. The
15 department shall issue all refunds due under this paragraph
16 on or before September 30 of the year in which application
17 is made for the refund. Any person shall qualify for a
18 refund in the amount specified under this paragraph if the
19 person's gross income including the total household income
20 of which the person is a member does not exceed the greater
21 of ~~one hundred twenty-five percent (125%)~~ one hundred
22 seventy-five percent (175%) of the median gross household
23 income for the applicant's county of residence or the

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

14

15 (C) A maximum refund granted under this
16 paragraph shall not exceed seventy-five percent (75%) of
17 the applicant's prior year's property tax, but in no
18 instance shall the maximum amount of refund exceed one-half
19 (1/2) of the median residential property tax liability for
20 the applicant's county of residence as determined annually
21 by the department of revenue. The maximum refund
22 calculated under this subparagraph shall be adjusted as
23 follows, using the highest applicable percentage determined

1 below, based on the person's gross income as determined in
2 subparagraph (B) of this paragraph:

3
4 (I) If the person's gross income is
5 one hundred twenty-five percent (125%) or less of the
6 applicable median income, the refund shall be one hundred
7 percent (100%) of the maximum refund calculated under this
8 paragraph;

9
10 (II) If the gross income is one
11 hundred thirty-five percent (135%) or less of the
12 applicable median income, the refund shall be eighty-five
13 percent (85%) of the maximum refund calculated under this
14 paragraph;

15
16 (III) If the gross income is one
17 hundred forty-five percent (145%) or less of the applicable
18 median income, the refund shall be sixty-five percent (65%)
19 of the maximum refund calculated under this paragraph;

20
21 (IV) If the gross income is one
22 hundred fifty-five percent (155%) or less of the applicable

1 median income, the refund shall be forty-five percent (45%)
2 of the maximum refund calculated under this paragraph;

3
4 (V) If the gross income is one hundred
5 sixty-five percent (165%) or less of the applicable median
6 income, the refund shall be twenty-five percent (25%) of
7 the maximum refund calculated under this paragraph;

8
9 (VI) If the gross income is one
10 hundred seventy-five percent (175%) or less of the
11 applicable median income, the refund shall be five percent
12 (5%) of the maximum refund calculated under this paragraph.

13
14 (vi) Each county shall have the option to
15 implement a county-optional property tax refund program
16 that is in addition to the program established under
17 paragraph (v) of this subsection, subject to the adoption
18 of rules as required by subparagraph (H) of this paragraph.
19 The following shall apply to a county-optional property tax
20 refund program implemented under this paragraph:

21
22 (A) On or before the ~~first~~second Monday in
23 ~~September~~October, an applicant may apply to the county

1 treasurer for a property tax refund from property taxes
2 paid on or before the first Monday in June for the
3 preceding calendar year upon the applicant's principal
4 residence including the land upon which the residence is
5 located. An applicant shall have been a resident of this
6 state for not less than five (5) years before applying for
7 a refund under this paragraph. The affidavit shall include
8 information as required by rule of the county on a form
9 approved by the county. The tax refund granted shall be as
10 provided by subparagraph (E) of this paragraph;

11

12 (C) Except as provided in subparagraph (D)
13 of this paragraph, any person in the participating county
14 shall qualify for a refund in the amount specified under
15 this paragraph if any ad valorem tax due upon the person's
16 principal residence in the county for the preceding
17 calendar year was timely paid and if the person's gross
18 income including the total household income of which the
19 person is a member does not exceed an amount as determined
20 by the county, which shall not exceed ~~one hundred~~
21 ~~twenty-five percent (125%)~~ one hundred seventy-five percent
22 (175%) of the median gross household income for the county,
23 as determined annually by the economic analysis division of

1 the department of administration and information. As used
2 in this subparagraph "gross income" shall have the same
3 meaning as defined by department rules promulgated under
4 paragraph (v) of this subsection. Gross income shall be
5 verified by federal income tax returns, which shall
6 accompany the application for refund, if federal income tax
7 returns were required and filed, or by whatever other means
8 necessary as determined by the county through rules;

9

10 (E) The tax refund for qualifying persons
11 shall be in the form of a refund of any ad valorem tax due
12 and timely paid upon the person's principal residence for
13 the preceding calendar year in the amount specified in this
14 paragraph. A maximum refund granted under this paragraph
15 shall not exceed a percentage of the applicant's prior
16 year's property tax as determined by the county subject to
17 this paragraph, which shall not exceed seventy-five percent
18 (75%) of the applicant's prior year's property tax. In no
19 instance shall the maximum amount of the refund exceed
20 one-half (1/2) of the median residential property tax
21 liability for the applicant's county as determined annually
22 by the department of revenue. The maximum refund shall be
23 adjusted using the highest applicable percentage, based on

1 the person's gross income as determined in subparagraph (C)
2 of this paragraph, using the percentages specified in
3 subdivisions (v)(C)(I) through (XI) of this subsection. The
4 total amount of the refunds under this paragraph and
5 paragraph (v) of this section shall not exceed one hundred
6 percent (100%) of the applicant's prior year's property
7 tax. The county shall issue all refunds due under this
8 paragraph on or before December 30 of the year in which
9 application is made for the refund;

10

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

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(END)