

HOUSE BILL NO. HB0146

Property tax relief program-rental property applicants.

Sponsored by: Representative(s) Henderson, Allred, Chestek,
Yin and Zwonitzer, Dn and Senator(s) Cooper

A BILL

for

1 AN ACT relating to property tax; amending who may apply for
2 the property tax relief program; making conforming changes;
3 providing for rulemaking; and providing for an effective
4 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)(intro), (A),
9 (B)(intro), (I), (C) through (E) and by creating a new
10 subparagraph (G) is amended to read:

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

13

14 (c) Refunds. The following shall apply:

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1 (v) The following shall apply to the property
2 tax ~~refund~~relief 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 the ~~owner~~applicant is qualified under
7 subparagraph (B) or (C) of this paragraph, any person as
8 provided in this paragraph may apply to the county
9 treasurer or department of revenue for ~~a~~property tax
10 ~~refund from~~relief related to property taxes paid, together
11 with any applicable interest and penalties, on or before
12 the first Monday in June for the preceding calendar year
13 upon ~~his~~the applicant's principal residence including the
14 land upon which the residence is located. An applicant
15 shall have been a resident of this state for not less than
16 five (5) years prior to applying for ~~a refund~~relief under
17 this paragraph and the applicable property shall be
18 occupied by the ~~owner~~applicant for not less than nine (9)
19 months of the applicable tax year. If the applicant does
20 not own the applicable property, the affidavit shall
21 demonstrate that the applicant is current on all rent and
22 other obligations of the applicant related to the property.
23 Subject to legislative appropriation, the affidavit shall

1 include information as required by rule and regulation on a
2 form approved by the department of revenue. The tax ~~refund~~
3 ~~relief~~ granted shall be as provided by subparagraph (C) of
4 this paragraph;

5
6 (B) Gross income as used in this
7 subparagraph shall be defined by the department through
8 rules and regulations. ~~Such~~ Gross income shall be verified
9 by federal income tax returns which shall accompany the
10 application, ~~for refund~~, if federal income tax returns were
11 required and filed, or whatever other means necessary as
12 determined by the department through rules and regulations.
13 The tax ~~refund~~ ~~relief~~ for qualifying ~~persons~~ ~~applicants~~
14 shall be in the form of a ~~refund~~ ~~payment~~ of any ad valorem
15 tax due and timely paid by any person upon the ~~person's~~
16 ~~applicant's~~ principal residence for the preceding calendar
17 year in the amount specified in this paragraph. The
18 department shall issue all ~~refunds~~ ~~payments~~ due under this
19 paragraph on or before September 30 of the year in which
20 application is made for the ~~refund~~ ~~tax relief~~. ~~Any person~~
21 ~~An applicant~~ shall qualify for a ~~refund~~ ~~relief~~ ~~payment~~ in
22 the amount specified under this paragraph if the ~~person's~~
23 ~~applicant's~~ gross income including the total household

1 income of which the ~~person~~applicant is a member does not
2 exceed the greater of one hundred twenty-five percent
3 (125%) of the median gross household income for the
4 applicant's county of residence or the state, as determined
5 annually by the economic analysis division of the
6 department of administration and information.
7 Additionally, unless the ~~person's~~applicant's tax liability
8 is greater than ten percent (10%) of the ~~person's~~
9 applicant's household income, ~~no person~~an applicant shall
10 not qualify for a ~~refund~~relief payment under this
11 paragraph unless the ~~person~~applicant has total household
12 assets as defined by the department of revenue through
13 rules and regulations of not to exceed one hundred fifty
14 thousand dollars (\$150,000.00) per adult member of the
15 household as adjusted annually by the statewide average
16 Wyoming cost-of-living index published by the economic
17 analysis division of the department of administration and
18 information, excluding the following:

19

20 (I) The value of the home for which
21 the ~~taxpayer~~applicant is seeking a tax ~~refund~~relief, if
22 the applicant owns the home;

23

1 (C) ~~A refund~~ Relief granted under this
2 paragraph shall not exceed seventy-five percent (75%) of
3 the ~~applicant's prior year's~~ property tax paid on the
4 applicable property in the prior year, but in no instance
5 shall the amount of ~~refund~~ any relief payment exceed
6 one-half (1/2) of the median residential property tax
7 liability for the applicant's county of residence as
8 determined annually by the department of revenue. If the
9 applicant does not own the property that is the applicant's
10 principal residence, the relief under this paragraph shall
11 be two hundred fifty dollars (\$250.00) or the amount
12 determined under this subparagraph, whichever is less. For
13 a property that is designed to house more than one (1)
14 family, the relief under this paragraph shall be determined
15 by excluding any land upon which the principal residence is
16 located and then by apportioning the property tax paid on
17 the property based on the square footage of the principal
18 residence occupied by the applicant compared to the total
19 square footage of the property as determined by rule of the
20 department;

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22 (D) Nothing in this paragraph shall be
23 construed to prohibit or affect requirements for property

1 to be listed, valued and assessed by the county assessor
2 pursuant to law. Each year the county shall publicize in a
3 manner reasonably designed to notify all residents of the
4 county the provisions of this paragraph and the method by
5 which eligible persons may obtain ~~a refund~~ property tax
6 relief under this paragraph;

7
8 (E) The department shall promulgate rules
9 and regulations necessary to implement this paragraph. The
10 rules shall provide that not more than one (1) applicant
11 shall apply for tax relief for the same principal
12 residence, except that for a property that is designed to
13 house more than one (1) family there may be one (1)
14 applicant per designed principal residence on the property;

15
16 (G) As used in this paragraph, "applicant"
17 may include any person who occupies property as the
18 person's principal residence regardless of who owns the
19 property or who is responsible to pay the property tax on
20 the property.

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1 **Section 2.** This act is effective January 1, 2025.

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(END)