

SENATE FILE NO. SF0003

Veterans exemption-Serbia and Afghanistan.

Sponsored by: Senator(s) Hinchey

A BILL

for

1 AN ACT relating to taxation and revenue; granting a partial
2 property tax exemption for certain veterans as specified;
3 clarifying exemption for a veteran's surviving spouse as
4 specified; 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. 39-13-105(a)(vi) by creating new
9 subparagraphs (P) through (S) and (h) is amended to read:

10

11 **39-13-105. Exemptions; veterans.**

12

13 (a) The following persons who are bona fide Wyoming
14 residents for at least three (3) years at the time of
15 claiming the exemption are entitled to receive the tax
16 exemption provided by W.S. 39-11-105(a)(xxiv):

17

1 (vi) An honorably discharged veteran who served
2 in the military service of the United States, who is a bona
3 fide Wyoming resident for at least three (3) years and who
4 served in one (1) of the below listed military operations
5 during the specified period and who was awarded the armed
6 forces expeditionary medal, ~~or~~ the Vietnam service medal or
7 other authorized service or campaign medal:

8
9 (P) Bosnia - from November 20, 1995 to a
10 date to be determined by the department of revenue;

11
12 (Q) Iraq - Operation Southern Watch and
13 Operation Northern Watch - from December 1, 1995 and from
14 January 1, 1997, respectively, to a date or dates to be
15 determined by the department of revenue;

16
17 (R) Kosovo -- Operation Allied Force/Air
18 War over Kosovo and Serbia - from March 24, 1999 to a date
19 to be determined by the department of revenue;

20
21 (S) Afghanistan and other locations --
22 Operation Enduring Freedom and Operation Noble Eagle
23 (Homeland Security) - from October 7, 2001 to a date to be
24 determined by the department of revenue.

1

2 (h) A ~~widow~~ surviving spouse, during ~~her~~ widowhood or
3 widower hood, is qualified for the tax exemption under W.S.
4 39-11-105(a)(xxiv) and is entitled to apply for it under
5 the same procedure specified in this section for veterans
6 if:

7

8 (i) At the time of ~~her~~ the spouse's death, both
9 ~~she~~ the veteran and ~~her~~ the veteran's spouse were residents
10 of Wyoming;

11

12 (ii) ~~She~~ The veteran's spouse has been a
13 resident of Wyoming for at least three (3) years at the
14 time ~~she~~ the spouse claims the exemption; and

15

16 (iii) ~~Her spouse~~ The veteran would have
17 qualified under subsection (a) of this section for a tax
18 exemption had ~~he~~ the veteran survived and applied for the
19 exemption. ~~on or after January 1, 1992.~~

20

21 **Section 2.** This act is effective January 1, 2002.

22

23

(END)