

ORIGINAL SENATE
FILE NO. 0003

ENROLLED ACT NO. 47, SENATE

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2002 SPECIAL SESSION

AN ACT relating to taxation and revenue; granting a partial property tax exemption for certain veterans as specified; clarifying exemption for a veteran's surviving spouse as specified; and providing for an effective date.

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

Section 1. W.S. 39-13-105(a)(vi) by creating new subparagraphs (P) through (S) and (h) is amended to read:

39-13-105. Exemptions; veterans.

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

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

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

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

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

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

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

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

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

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

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

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk