

ENROLLED ACT NO. 64, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2004 BUDGET SESSION

AN ACT relating to taxation and revenue; amending the property tax relief program as specified; requiring a report; providing an appropriation; and providing for an effective date.

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

**Section 1.** W.S. 39-13-109(c)(iii)(A), (B)(intro), by creating new subdivisions (VII) through (XI), by creating a new subparagraph (C) and by renumbering (C) through (F) as (D) through (G) is amended to read:

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

(c) Refunds. The following shall apply:

(iii) The following shall apply to the property tax relief program:

(A) On or before the ~~second~~first Monday in ~~May~~June, upon the filing of an affidavit demonstrating an adequate showing that he is qualified under subparagraph (B) of this paragraph, any person may apply to the county treasurer or department of revenue for a property tax refund from property taxes timely paid for the preceding calendar year upon his principal residence including the land upon which the residence is located. ~~not to exceed two (2) acres~~ An applicant shall have been a resident of this state for not less than ten (10) years prior to applying for a refund under this paragraph. 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 relief granted shall be as provided by subparagraph (B)-(C) of this paragraph;

ORIGINAL HOUSE  
BILL NO. 0034

ENROLLED ACT NO. 64, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2004 BUDGET SESSION

(B) Gross income as used in this subparagraph shall be defined by the department through rules and regulations and shall include, at minimum, all sources of taxable and nontaxable income of members of the household and all taxable entities controlled by members of the household. Such gross income shall be verified by federal income tax returns which shall accompany the application for refund, if federal income tax returns were required and filed, or whatever other means necessary as determined by the department through rules and regulations. The tax relief for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. The ~~county treasurer~~ department shall issue all refunds due under this paragraph on or before ~~August 31~~ September 30 of the year in which application is made for the refund. Any person shall qualify for a refund in the amount specified under this paragraph if the person's gross income including the total household income of which the person is a member, ~~as a percentage of the federal poverty level as adjusted for family size, and as adjusted annually by the comparative cost-of-living index for the respective county as determined by the division of economic analysis, department of administration and information, is as follows~~ does not exceed one-half (1/2) of the median household income for the applicant's county of residence as determined annually by the economic analysis division of the department of administration and information. Additionally, no person shall qualify for a refund under this paragraph unless the person has total household assets as defined by the department of revenue through rules and regulations of not to exceed five thousand dollars (\$5,000.00) as adjusted annually by the statewide average Wyoming cost-of-living index published by the economic analysis division of the

ORIGINAL HOUSE  
BILL NO. 0034

ENROLLED ACT NO. 64, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2004 BUDGET SESSION

department of administration and information, excluding the following:

(VII) The value of the home for which the taxpayer is seeking relief;

(VIII) One (1) personal motor vehicle per adult in the household;

(IX) Household furnishings and personal property;

(X) Assets held under a bona fide pension plan or individual retirement account (IRA);

(XI) The cash value of any life insurance policies held.

(C) A refund granted under this paragraph shall not exceed one-half (1/2) of the applicant's prior year's property tax, but in no instance shall the amount of refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county of residence as determined annually by the department of revenue.

~~(C)~~ (D) Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law. Each year the county shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this paragraph and the method by which eligible persons may obtain a refund;

ORIGINAL HOUSE  
BILL NO. 0034

ENROLLED ACT NO. 64, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2004 BUDGET SESSION

~~(D)~~(E) The department shall promulgate rules and regulations necessary to implement this paragraph;

~~(E)~~(F) Any refund as provided by this paragraph shall be reduced by the dollar amount received by the person applying for the refund for the preceding calendar year of any exemption received for veterans under W.S. 39-13-105, any home owner's tax credit under paragraph (d)(i) of this section, or any property tax deferral under W.S. 39-13-107(b)(iii);

~~(F)~~(G) This paragraph is repealed January 1, 2008.

**Section 2.** W.S. 39-13-109(c)(iii)[(B)](I) through (VI) is repealed.

**Section 3.** On or before December 1, 2004, the department of revenue shall provide a report to the joint revenue interim committee on the property tax relief program including an itemization for the refunds provided and all state and county administrative costs.

**Section 4.** There is appropriated not to exceed four million eight hundred thirty thousand dollars (\$4,830,000.00) from the general fund to the department of revenue for the purposes of this act.

ORIGINAL HOUSE  
BILL NO. 0034

ENROLLED ACT NO. 64, HOUSE OF REPRESENTATIVES

FIFTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING  
2004 BUDGET SESSION

**Section 5.** This act is effective January 1, 2004.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk