

ORIGINAL HOUSE
BILL NO. 0037

ENROLLED ACT NO. 20, HOUSE OF REPRESENTATIVES

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2005 GENERAL SESSION

AN ACT relating to taxation and revenue; providing for a property tax exemption for disabled veterans 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(b) is amended to read:

39-13-105. Exemptions; veterans.

(b) The exemption for veterans is limited to an annual exemption of two thousand dollars (\$2,000.00) of assessed value and not to exceed a total tax benefit of eight hundred dollars (\$800.00) except as hereafter provided. The eight hundred dollar (\$800.00) limitation does not apply to qualified widows of veterans nor veterans of the Spanish American War. Veterans who have received the entire eight hundred dollar (\$800.00) exemption and who have a service connected disability certified by the veterans administration or a branch of the armed forces of the United States, or who have been granted individual unemployability status certified by the United States veterans administration, are entitled to additional annual tax exemptions not to exceed two thousand dollars (\$2,000.00) of assessed value times the ratio which the percent of disability certified bears to one hundred percent (100%). Disability certified less than ten percent (10%) shall be treated as a ten percent (10%) disability.

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Section 2. This act is effective January 1, 2005.

(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