

ORIGINAL HOUSE
BILL NO. 0123

ENROLLED ACT NO. 15, HOUSE OF REPRESENTATIVES

FIFTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2006 BUDGET SESSION

AN ACT relating to the tax refund to the elderly and disabled program; modifying eligibility criteria and benefits under the program; providing an appropriation; and providing for an effective date.

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

Section 1. W.S. 39-11-109(c)(ii) and (vii)(intro) is amended to read:

39-11-109. Taxpayer remedies.

(c) Refunds. The following shall apply:

(ii) Wyoming residents meeting resource eligibility requirements under paragraph (vii) of this subsection who are sixty-five (65) years of age and older or who are eighteen (18) years of age and older and are totally disabled during the one (1) year period immediately preceding the date of application for a refund under this subsection and are not residents of any state funded institution, are qualified for an exemption and refund of state taxes as provided in this subsection. The application shall indicate whether the applicant has applied for or received any refund under this section, a property tax refund under W.S. 39-13-109(c)(iii) or a property tax credit under W.S. 39-13-109(d) for the same calendar year. A qualified single person whose actual income is less than ~~ten thousand dollars (\$10,000.00)~~ thirteen thousand five hundred dollars (\$13,500.00) shall receive ~~five hundred dollars (\$500.00)~~ eight hundred dollars (\$800.00) reduced by the percentage that his actual income exceeds ~~six thousand dollars (\$6,000.00)~~ eight thousand dollars (\$8,000.00) per year and qualified married persons, at least one (1) of whom is at least sixty-five (65) years of

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age or totally disabled, whose actual income is less than ~~fourteen thousand dollars (\$14,000.00)~~ twenty-two thousand dollars (\$22,000.00) shall receive ~~six hundred dollars (\$600.00)~~ nine hundred dollars (\$900.00) reduced by the percentage that their actual income exceeds ~~eight thousand dollars (\$8,000.00)~~ twelve thousand five hundred dollars (\$12,500.00) per year. Until remarriage a person sixty (60) years or older once qualified through marriage remains eligible individually for single person benefits, subject to income limitations, after the death of his spouse;

(vii) No applicant is entitled to a refund under this ~~article~~ subsection who owns resources that exceed an equity value of ~~four thousand five hundred dollars (\$4,500.00)~~ six thousand dollars (\$6,000.00). In determining resources, a single ~~one hundred thousand dollars (\$100,000.00)~~ one hundred thirty thousand dollars (\$130,000.00) equity value of the combined property is exempt:

Section 2. There is appropriated from the general fund to the department of health for purposes of this act, seven million five hundred thousand dollars (\$7,500,000.00). Notwithstanding W.S. 9-4-207 funds appropriated under this section shall not revert on June 30, 2006, but shall remain available for the fiscal biennium commencing July 1, 2006.

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Section 3. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(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