

HOUSE BILL NO. HB0055

Sales & use tax refund.

Sponsored by: Representative(s) Anderson, R., Brechtel,
Bucholz, Childers, Harshman and Pedersen

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 sales and use tax refund as specified; amending related
3 provisions; providing an appropriation; and providing for
4 effective dates.

5

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

7

8 **Section 1.** W.S. 39-11-109(c)(iii) through (v) and
9 (vii)(intro) and by creating a new subsection (g) is
10 amended to read:

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12 **39-11-109. Taxpayer remedies.**

13

14 (c) Refunds. The following shall apply:

15

16 (iii) Qualified residents shall apply to the

1 department, or its designee, in the county of their
2 residence, on or before the last working day in August of
3 each year for a refund of ~~exempted sales and use~~ state
4 taxes, certifying age, residency, disability, if any,
5 marital status, resources and income under oath on forms
6 prescribed by the department. Each application shall be
7 submitted under oath by the applicant and shall be
8 accompanied by a copy of the applicant's federal income tax
9 return for the previous calendar year or a statement under
10 oath that the applicant was not required to file a return
11 for the previous calendar year. The department shall issue
12 upon request to each qualified applicant a receipt
13 acknowledging the filing of a completed application;

14

15 (iv) Warrants for tax refunds shall be mailed by
16 the department to qualified recipients by December 20
17 following the application date of the last working day in
18 August. The department shall enclose a letter of
19 transmittal with each warrant explaining how the refund was
20 computed on the basis of the applicant's income, enclosing
21 a chart which shows sources of income to the state general
22 fund and an explanation indicating that each payment
23 represents an allowance for ~~sales and use tax refund,~~ a
24 property tax refund and a refund for utility or energy

1 costs;

2

3 (v) Warrants are issued to senior citizens and
4 disabled persons as a refund and partial exemption of taxes
5 paid under ~~the sales and use taxes,~~ property tax relief and
6 utility or energy cost relief. Refunds are payable from the
7 general fund;

8

9 (vii) No applicant is entitled to a refund under
10 this ~~article~~ subsection who owns resources that exceed an
11 equity value of four thousand five hundred dollars
12 (\$4,500.00). In determining resources, a single one
13 hundred thousand ~~dollars~~ dollar (\$100,000.00) equity value
14 of the following combined property is exempt:

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16 (g) Sales and use tax refunds. The following shall
17 apply:

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19 (i) On or before the first Monday in June, upon
20 the filing of an affidavit demonstrating an adequate
21 showing that he is qualified under paragraph (ii) of this
22 subsection, any person may apply to the department of
23 revenue or its designee in the county of the person's
24 residence for a sales and use tax refund. An applicant

1 shall have been a resident of this state for not less than
2 one (1) year prior to applying for a refund under this
3 subsection. Subject to legislative appropriation, the
4 affidavit shall include information as required by rule and
5 regulation on a form approved by the department of revenue.
6 The sales and use tax refund shall not exceed three hundred
7 thirty-five dollars (\$335.00) each year for the first two
8 (2) years starting January 1, 2007 and two hundred thirty
9 dollars (\$230.00) each year thereafter per qualified
10 application;

11

12 (ii) Gross income as used in this subsection
13 shall be defined by the department through rules and
14 regulations. The gross income shall be verified by federal
15 income tax returns which shall accompany the application
16 for refund, if federal income tax returns were required and
17 filed, or whatever other means necessary as determined by
18 the department through rules and regulations. The
19 department shall issue all refunds due under this
20 subsection on or before September 30 of the year in which
21 application is made for the refund. Any person shall
22 qualify for a refund under this subsection if the person's
23 gross income including the total household income of which
24 the person is a member does not exceed the greater of one-

1 half (1/2) of the median gross household income for the
2 applicant's county of residence or the state, as determined
3 annually by the economic analysis division of the
4 department of administration and information. Not more than
5 one (1) person per household shall qualify for a refund
6 under this subsection. Additionally, no person shall
7 qualify for a refund under this subsection unless the
8 person has total household assets as defined by the
9 department of revenue through rules and regulations of not
10 to exceed twenty thousand dollars (\$20,000.00) per adult
11 member of the household as adjusted annually by the
12 statewide average Wyoming cost-of-living index published by
13 the economic analysis division of the department of
14 administration and information, excluding the following:

15

16 (A) The value of the home in which the
17 taxpayer resides;

18

19 (B) One (1) personal motor vehicle per
20 adult in the household;

21

22 (C) Household furnishings and personal
23 property;

24

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

3

4 (E) The cash value of any life insurance
5 policies held.

6

7 (iii) The department of revenue shall promulgate
8 rules and regulations necessary to implement this
9 subsection.

10

11 **Section 2.** There is appropriated from the general
12 fund to the department of revenue eight million nine
13 hundred thousand dollars (\$8,900,000.00) for the purposes
14 of this act.

15

16 **Section 3.**

17

18 (a) Except as provided in subsection (b) of this
19 section this act is effective July 1, 2006.

20

1 (b) The department of revenue may promulgate rules
2 and regulations pursuant to W.S. 39-11-109(g)(iii)
3 commencing with the effective date of this subsection.
4 This subsection is effective immediately upon completion of
5 all acts necessary for a bill to become law as provided by
6 Article 4, Section 8 of the Wyoming Constitution.

7

8

(END)