

## HOUSE BILL NO. HB0123

Tax refund to elderly and disabled.

Sponsored by: Task Force on Utility and Tax Relief

A BILL

for

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

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

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

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

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13 (c) Refunds. The following shall apply:

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15 (ii) Wyoming residents meeting resource  
 16 eligibility requirements under paragraph (vii) of this  
 17 subsection who are sixty-five (65) years of age and older

1 or who are eighteen (18) years of age and older and are  
2 totally disabled during the one (1) year period immediately  
3 preceding the date of application for a refund under this  
4 subsection and are not residents of any state funded  
5 institution, are qualified for an exemption and refund of  
6 state taxes as provided in this subsection. A qualified  
7 single person whose actual income is less than ~~ten thousand~~  
8 ~~dollars (\$10,000.00)~~ thirteen thousand five hundred dollars  
9 (\$13,500.00) shall receive ~~five hundred dollars (\$500.00)~~  
10 eight hundred dollars (\$800.00) reduced by the percentage  
11 that his actual income exceeds ~~six thousand dollars~~  
12 ~~(\$6,000.00)~~ eight thousand dollars (\$8,000.00) per year and  
13 qualified married persons, at least one (1) of whom is at  
14 least sixty-five (65) years of age or totally disabled,  
15 whose actual income is less than ~~fourteen thousand dollars~~  
16 ~~(\$14,000.00)~~ twenty-two thousand dollars (\$22,000.00) shall  
17 receive ~~six hundred dollars (\$600.00)~~ nine hundred dollars  
18 (\$900.00) reduced by the percentage that their actual  
19 income exceeds ~~eight thousand dollars (\$8,000.00)~~ twelve  
20 thousand five hundred dollars (\$12,500.00) per year. Until  
21 remarriage a person sixty (60) years or older once  
22 qualified through marriage remains eligible individually  
23 for single person benefits, subject to income limitations,  
24 after the death of his spouse;

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(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.

**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)