

**WORKING DRAFT**

HOUSE BILL NO. \_\_\_\_\_

Veteran's property tax exemption.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; amending the  
2 veterans' property tax exemption provisions as specified;  
3 amending the value of the exemption as specified; providing  
4 requirements; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-13-105(a)(ii) and (v) and by  
9 creating a new paragraph (vii), (b), (c)(ii) and by  
10 creating new paragraphs (iv) and (v) and (g) is amended to  
11 read:

12

13 **39-13-105. Exemptions.**

14

15 (a) The following persons who are bona fide Wyoming  
16 residents for at least three (3) years at the time of  
17 claiming the exemption are entitled to receive the tax  
18 exemption provided by W.S. 39-11-105(a)(xxiv):

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20 (i) An honorably discharged veteran of the  
21 Indian Wars, Spanish American War, Filipino insurrection,  
22 Boxer rebellion, Puerto Rico campaign or First World War;

23

1 (ii) An honorably discharged veteran of the  
2 Second World War, who served in the military service of the  
3 United States between December ~~8~~ 7, 1941 and August 14,  
4 1945;

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6 (iii) An honorably discharged veteran of the  
7 Korean War emergency, who served in the military service of  
8 the United States between June 27, 1950 and July 28, 1953;

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10 (iv) An honorably discharged veteran of the  
11 Vietnam War emergency, who served in the military service  
12 of the United States between February 28, 1961 and August  
13 15, 1973;

14  
15 (v) A widow or widower, during ~~her~~ widowhood, of  
16 any person qualifying under this subsection or who died  
17 while serving honorably during the war, conflict or period  
18 described in this section. The tax exemption shall be  
19 applied to property the title to which is held by the widow  
20 or widower or to property which is the subject of a trust  
21 created by or for the benefit of the widow or widower;

22  
23 (vi) An honorably discharged veteran who served  
24 in the military service of the United States, who was  
25 awarded the armed forces expeditionary medal or other  
26 authorized service or campaign medal indicating service for  
27 the United States in any armed conflict in a foreign  
28 country.

29  
30 (A) Repealed By Laws 2005, ch. 74, § 2.

31  
32 (B) Repealed By Laws 2005, ch. 74, § 2.

33  
34 (C) Repealed By Laws 2005, ch. 74, § 2.

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36 (D) Repealed By Laws 2005, ch. 74, § 2.

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38 (E) Repealed By Laws 2005, ch. 74, § 2.

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40 (F) Repealed By Laws 2005, ch. 74, § 2.

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42 (G) Repealed By Laws 2005, ch. 74, § 2.

43  
44 (H) Repealed By Laws 2005, ch. 74, § 2.

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46 (J) Repealed By Laws 2005, ch. 74, § 2.

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- 1 (K) Repealed By Laws 2005, ch. 74, § 2.  
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 3 (M) Repealed By Laws 2005, ch. 74, § 2.  
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 5 (N) Repealed By Laws 2005, ch. 74, § 2.  
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 7 (O) Repealed By Laws 2005, ch. 74, § 2.  
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 9 (P) Repealed By Laws 2005, ch. 74, § 2.  
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 11 (Q) Repealed By Laws 2005, ch. 74, § 2.  
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 13 (R) Repealed By Laws 2005, ch. 74, § 2.  
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15 (vii) A disabled veteran with a compensable  
 16 service connected disability certified by the veterans  
 17 administration or a branch of the armed forces of the  
 18 United States.  
 19

20 (b) The exemption for veterans is limited to an  
 21 annual exemption of two thousand dollars (\$2,000.00) of  
 22 assessed value and not to exceed a total tax benefit of  
 23 ~~eight hundred dollars (\$800.00)~~ fifteen thousand dollars  
 24 (\$15,000.00) except as hereafter provided. The ~~eight~~  
 25 ~~hundred dollar (\$800.00)~~ fifteen thousand dollar  
 26 (\$15,000.00) limitation does not apply to qualified widows  
 27 or widowers of veterans nor veterans of the Spanish  
 28 American War. Veterans who have received the entire ~~eight~~  
 29 ~~hundred dollar (\$800.00)~~ fifteen thousand dollar  
 30 (\$15,000.00) exemption and who have a service connected  
 31 disability certified by the veterans administration or a  
 32 branch of the armed forces of the United States, or who  
 33 have been granted individual unemployability status  
 34 certified by the United States veterans administration, are  
 35 entitled to additional annual tax exemptions not to exceed  
 36 two thousand dollars (\$2,000.00) of assessed value times  
 37 the ratio which the percent of disability certified bears  
 38 to one hundred percent (100%). Disability certified less  
 39 than ten percent (10%) shall be treated as a ten percent  
 40 (10%) disability for property tax exemption purposes.  
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42 (c) Except as provided in subsection (g) of this  
 43 section, in order to receive the exemption provided by this  
 44 section the claimant shall file an annual sworn claim  
 45 therefor on or before the fourth Monday in May with the  
 46 county assessor of the county in which the property against  
 47 which the exemption is sought is located indicating:

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(i) Claimant's right to the exemption;

(ii) That only the claimant or his the claimant's spouse owns the property or that the property is the subject of a trust created by or for the benefit of the claimant or his the claimant's spouse;

(iii) The total tax benefit which the claimant has received under this section to the best of his knowledge;

(iv) That the exemption shall only apply to the principal residence of the veteran or qualifying widow or widower;

(v) That the exemption shall be claimed by the veteran or qualifying widow or widower in not more than one (1) county in this state.

(d) Any claimant who is honorably discharged from military service and files his a claim after the fourth Monday in May is entitled to receive the exemption for that taxable year in addition to the exemption allowed during the ensuing tax year if a claim is filed on or before the fourth Monday in May of the ensuing calendar year.

(e) The county assessor shall accept a claim made by a claimant's spouse, or may waive the filing of a claim and allow an exemption, in the case of a qualified claimant who reentered the armed services of the United States on or before the fourth Monday in May of the year in which the exemption is claimed.

(f) As used in this section "honorably discharged veteran" means a member of the military forces of the United States whose written evidence of separation from the military forces shows an honorable discharge or the rendition of honorable military service.

(g) Notwithstanding subsection (c) of this section and except as provided in subsections (d) and (e) of this section, a claimant under this section may file his a claim after the fourth Monday in May and receive the exemption for that taxable year but only to modify motor vehicle registration fees as authorized under W.S. 31-3-101(b)(iii).

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2 (h) A surviving spouse, during widowhood or widower  
3 hood, is qualified for the tax exemption under W.S.  
4 39-11-105(a)(xxiv) and is entitled to apply for it under  
5 the same procedure specified in this section for veterans  
6 if:

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8 (i) At the time of the spouse's death, both the  
9 veteran and the veteran's spouse were residents of Wyoming;

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11 (ii) The veteran's spouse has been a resident of  
12 Wyoming for at least three (3) years at the time the spouse  
13 claims the exemption; and

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15 (iii) The veteran would have qualified under  
16 subsection (a) of this section for a tax exemption had the  
17 veteran survived and applied for the exemption.

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19 **Section 2.** This act shall apply to ad valorem tax  
20 assessed on and after January 1, 2007.

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

26  
27 (END)