

## HOUSE BILL NO. HB0055

Sales & use tax refund.

Sponsored by: Representative(s) Anderson, R.

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 an effective date.

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:

11

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

13

14 (c) Refunds. The following shall apply:

15

16 (iii) Qualified residents shall apply to the  
17 department, or its designee, in the county of their

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

13

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

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

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

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

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

(i) On or before the first Monday in June, upon the filing of an affidavit demonstrating an adequate showing that he is qualified under paragraph (ii) of this subsection, any person may apply to the county treasurer or department of revenue for a sales and use tax refund. An applicant shall have been a resident of this state for not less than one (1) year prior to applying for a refund under

1 this subsection. Subject to legislative appropriation, the  
2 affidavit shall include information as required by rule and  
3 regulation on a form approved by the department of revenue.  
4 The sales and use tax refund shall not exceed two hundred  
5 thirty dollars (\$230.00) per qualified application;

6  
7 (ii) Gross income as used in this subsection  
8 shall be defined by the department through rules and  
9 regulations. Such gross income shall be verified by federal  
10 income tax returns which shall accompany the application  
11 for refund, if federal income tax returns were required and  
12 filed, or whatever other means necessary as determined by  
13 the department through rules and regulations. The  
14 department shall issue all refunds due under this  
15 subsection on or before September 30 of the year in which  
16 application is made for the refund. Any person shall  
17 qualify for a refund under this subsection if the person's  
18 gross income including the total household income of which  
19 the person is a member does not exceed the greater of one-  
20 half (1/2) of the median gross household income for the  
21 applicant's county of residence or the state, as determined  
22 annually by the economic analysis division of the  
23 department of administration and information. Not more than  
24 one (1) person per household shall qualify for a refund

1 under this subsection. Additionally, no person shall  
2 qualify for a refund under this subsection unless the  
3 person has total household assets as defined by the  
4 department of revenue through rules and regulations of not  
5 to exceed twenty thousand dollars (\$20,000.00) per adult  
6 member of the household as adjusted annually by the  
7 statewide average Wyoming cost-of-living index published by  
8 the economic analysis division of the department of  
9 administration and information, excluding the following:

10  
11 (A) The value of the home in which the  
12 taxpayer resides;

13  
14 (B) One (1) personal motor vehicle per  
15 adult in the household;

16  
17 (C) Household furnishings and personal  
18 property;

19  
20 (D) Assets held under a bona fide pension  
21 plan or individual retirement account (IRA);

22  
23 (E) The cash value of any life insurance  
24 policies held.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13

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

**Section 2.** There is appropriated from the general fund to the department of revenue twelve million three hundred thousand dollars (\$12,300,000.00) for the purposes of this act.

**Section 3.** This act is effective January 1, 2007.

(END)