

HOUSE BILL NO. HB0127

Tax refund to elderly and disabled.

Sponsored by: Representative(s) Hallinan, Blake, Clem, Connolly, Edwards, Haley, Jennings, Miller, Pelkey, Pownall, Salazar, Sweeney and Zwonitzer and Senator(s) Anselmi-Dalton, Ellis and Pappas

A BILL

for

1 AN ACT relating to taxation and revenue; amending eligibility
2 criteria for the tax refund to the elderly and disabled
3 program; providing an appropriation; and providing for an
4 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)(ii) is amended to read:

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10 **39-11-109. Taxpayer remedies.**

11

12 (c) Refunds. The following shall apply:

13

1 (ii) Wyoming residents meeting asset eligibility
2 requirements under paragraph (vii) of this subsection who are
3 sixty-five (65) years of age and older or who are eighteen
4 (18) years of age and older and are totally disabled during
5 the one (1) year period immediately preceding the date of
6 application for a refund under this subsection and are not
7 residents of any state funded institution, are qualified for
8 an exemption and refund of state taxes as provided in this
9 subsection. The application shall indicate whether the
10 applicant has applied for or received any refund under this
11 section, a property tax exemption under W.S. 39-13-105, a
12 property tax refund under W.S. 39-13-109(c)(v) or a property
13 tax credit under W.S. 39-13-109(d) for the same calendar year.
14 Subject to legislative appropriation for the program, a
15 qualified single person whose actual income is less than
16 ~~seventeen thousand five hundred dollars (\$17,500.00)~~ thirteen
17 thousand five hundred dollars (\$13,500.00) shall receive
18 eight hundred dollars (\$800.00) reduced by the percentage
19 that his actual income exceeds ~~ten thousand dollars~~
20 ~~(\$10,000.00)~~ eight thousand dollars (\$8,000.00) per year and
21 qualified married persons, at least one (1) of whom is at
22 least sixty-five (65) years of age or totally disabled, whose
23 actual income is less than ~~twenty-eight thousand five hundred~~

1 ~~dollars (\$28,500.00)~~ twenty-two thousand dollars (\$22,000.00)
2 shall receive nine hundred dollars (\$900.00) reduced by the
3 percentage that their actual income exceeds ~~sixteen thousand~~
4 ~~dollars (\$16,000.00)~~ twelve thousand five hundred dollars
5 (\$12,500.00) per year. Until remarriage a person sixty (60)
6 years or older once qualified through marriage remains
7 eligible individually for single person benefits, subject to
8 income limitations, after the death of his spouse;

9

10 **Section 2.** There is appropriated from the general fund
11 two million five hundred sixteen thousand three hundred
12 fifty-seven dollars (\$2,516,357.00) to the department of
13 health for the purpose of providing the refunds offered under
14 W.S. 39-11-109(c)(ii). Notwithstanding any other provision of
15 law, this appropriation shall not be transferred or expended
16 for any other purpose and any unexpended, unobligated funds
17 remaining from this appropriation shall revert as provided by
18 law on June 30, 2020.

19

20 **Section 3.** This act is effective July 1, 2019.

21

22

(END)