

HOUSE BILL NO. HB0245

Property tax refund program-amendment.

Sponsored by: Representative(s) Schwartz and Larsen and
Senator(s) Gierau

A BILL

for

1 AN ACT relating to ad valorem taxation; limiting the property
2 tax refund program to persons sixty-five years of age and
3 older; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-13-109(c)(v)(A) is amended to read:

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9 **39-13-109. Taxpayer remedies.**

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11 (c) Refunds. The following shall apply:

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13 (v) The following shall apply to the property tax
14 refund program:

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1 (A) On or before the first Monday in June,
2 upon the filing of an affidavit demonstrating an adequate
3 showing that he is qualified under subparagraph (B) or (C) of
4 this paragraph, any person sixty-five (65) years of age and
5 older may apply to the county treasurer or department of
6 revenue for a property tax refund from property taxes paid
7 with any applicable interest and penalties on or before the
8 first Monday in June for the preceding calendar year upon his
9 principal residence including the land upon which the
10 residence is located. An applicant shall have been a resident
11 of this state for not less than five (5) years prior to
12 applying for a refund under this paragraph. Subject to
13 legislative appropriation, the affidavit shall include
14 information as required by rule and regulation on a form
15 approved by the department of revenue. The tax refund granted
16 shall be as provided by subparagraph (C) of this paragraph;

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18 **Section 2.** This act is effective July 1, 2019.

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(END)