

HOUSE BILL NO. HB0139

Tax refund to elderly and disabled.

Sponsored by: Representative(s) Hallinan, Barlow, Blake, Clem, Connolly, Flitner, Haley, Jennings, Miller, Salazar, Sweeney and Zwonitzer and Senator(s) Ellis and Pappas

A BILL

for

1 AN ACT relating to taxation and revenue; amending
2 eligibility criteria for the tax refund to the elderly and
3 disabled program; requiring rulemaking; authorizing a
4 position; providing an appropriation; and providing for
5 effective dates.

6

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

8

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

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

12

13 (c) Refunds. The following shall apply:

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1 (ii) Wyoming residents meeting asset eligibility
2 requirements under paragraph (vii) of this subsection who
3 are sixty-five (65) years of age and older or who are
4 eighteen (18) years of age and older and are totally
5 disabled during the one (1) year period immediately
6 preceding the date of application for a refund under this
7 subsection and are not residents of any state funded
8 institution, are qualified for an exemption and refund of
9 state taxes as provided in this subsection. The application
10 shall indicate whether the applicant has applied for or
11 received any refund under this section, a property tax
12 exemption under W.S. 39-13-105, a property tax refund under
13 W.S. 39-13-109(c)(v) or a property tax credit under W.S.
14 39-13-109(d) for the same calendar year. Subject to
15 legislative appropriation for the program, a qualified
16 single person whose actual income is less than ~~seventeen~~
17 ~~thousand five hundred dollars (\$17,500.00)~~ thirteen
18 thousand dollars (\$13,000.00) shall receive ~~eight hundred~~
19 ~~dollars (\$800.00)~~ seven hundred dollars (\$700.00) reduced
20 by the percentage that his actual income exceeds ~~ten~~
21 ~~thousand dollars (\$10,000.00)~~ seven thousand five hundred
22 dollars (\$7,500.00) per year and qualified married persons,
23 at least one (1) of whom is at least sixty-five (65) years

1 of age or totally disabled, whose actual income is less
2 than ~~twenty-eight thousand five hundred dollars~~
3 ~~(\$28,500.00)~~ twenty-one thousand dollars (\$21,000.00) shall
4 receive ~~nine hundred dollars (\$900.00)~~ eight hundred
5 dollars (\$800.00) reduced by the percentage that their
6 actual income exceeds ~~sixteen thousand dollars (\$16,000.00)~~
7 twelve thousand dollars (\$12,000.00) per year. Until
8 remarriage a person sixty (60) years or older once
9 qualified through marriage remains eligible individually
10 for single person benefits, subject to income limitations,
11 after the death of his spouse;

12

13 **Section 2.**

14

15 (a) There is appropriated from the general fund two
16 million four hundred nineteen thousand three hundred
17 fifty-seven dollars (\$2,419,357.00) to the department of
18 health for the purpose of providing the refunds offered
19 under W.S. 39-11-109(c)(ii) and for the purposes of funding
20 the position authorized in subsection (b) of this section.
21 This appropriation shall be for the period beginning with
22 the effective date of this act and ending June 30, 2022.
23 This appropriation shall not be transferred or expended for

1 any other purpose and any unexpended, unobligated funds
2 remaining from this appropriation shall revert as provided
3 by law on June 30, 2022.

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5 (b) The department of health is authorized one
6 additional part-time permanent position to implement the
7 purposes of this act. From funds appropriated in
8 subsection (a) of this section, up to ninety-seven thousand
9 dollars (\$97,000.00) shall only be expended to fund the
10 position authorized in this subsection for the period
11 beginning with the effective date of this act and ending
12 June 30, 2022.

13

14 **Section 3.** On or before July 1, 2020, the department
15 of health shall adopt rules necessary to implement this
16 act.

17

18 **Section 4.**

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20 (a) Except as provided in subsection (b) of this
21 section, this act is effective immediately upon completion
22 of all acts necessary for a bill to become law as provided
23 by Article 4, Section 8 of the Wyoming Constitution.

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2 (b) Sections 1 and 2 of this act are effective July
3 1, 2020.

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5

(END)