



**HB0004**

**Property tax refund program.**

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to property tax; amending qualifications for the property tax refund program; amending qualifications for the county optional property tax refund program; amending the maximum refund under the property tax refund program; requiring audits; providing appropriations; and providing for an effective date.

11/30/2023 Bill Number Assigned  
1/24/2024 H Received for Introduction  
2/12/2024 H Introduced and Referred to H03 - Revenue 61-0-1-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Allred, Andrew, Banks, Bear, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Harshman, Heiner, Henderson, Hornok, Jennings, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Provenza, Rodriguez-Williams, Sherwood, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Strock, Styvar, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

**Excused:** Representative Angelos

**Ayes** 61    **Nays** 0    **Excused** 1    **Absent** 0    **Conflicts** 0

2/20/2024 H03 - Revenue:Recommend Amend and Do Pass 9-0-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Bear, Byron, Harshman, Locke, Northrup, Oakley, Storer, Strock, Zwonitzer

**Ayes** 9    **Nays** 0    **Excused** 0    **Absent** 0    **Conflicts** 0

2/20/2024 H Placed on General File

**HB0004HS001/ADOPTED**

Page 2-line 21 Delete "one hundred".

Page 2-line 22 Delete "seventy-five percent (175%)" and insert "one hundred sixty-five percent (165%)".

Page 4-lines 10 through 14 Delete entirely.

Page 4-line 16 Delete "(III)" and insert "(II)".

Page 4-lines 21 and 22 Delete entirely.

Page 5-lines 1 and 2 Delete entirely.

Page 5-line 4 Delete "(V)" and insert "(III)".

Page 5-lines 9 through 12 Delete entirely.

Page 6-line 21 Delete "one hundred seventy-five percent".

Page 6-line 22 Delete "(175%)" and insert "one hundred sixty-five percent (165%)".

Page 8-line 3 Delete "(XI)" and insert "(III)". HARSHMAN, CHAIRMAN

2/20/2024 H COW:Passed

2/21/2024 H 2nd Reading:Laid Back

**HB0004H2001/FAILED**

Page 1-line 5 After "program;" insert "providing a sunset date;".

Page 8-after line 9 Insert:

"**Section 2.** This act is repealed effective July 1, 2027.".

Page 8-line 11 Delete "**Section 2.**" and insert "**Section 3.**". YIN

**HB0004H2002/FAILED**

Page 1-line 5 After "refund program;" insert "providing appropriations;".

Page 8-after line 9 Insert and renumber as necessary:

**Section 2.**

(a) There is appropriated ten thousand dollars (\$10,000.00) from the general fund to the department of revenue for the period beginning with the effective date of this act and ending June 30, 2026 to be expended only for purposes of programming costs to administer the property tax refund program under W.S. 39-13-109. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026.

(b) There is appropriated sixty thousand dollars (\$60,000.00) from the general fund to the department of revenue for the period beginning with the effective date of this act and ending June 30, 2026 to be expended only for purposes of personnel costs to administer the property tax refund program under W.S. 39-13-109. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026.

Page 8-line 11 Delete "**Section 2.**" and insert "**Section 3.**". STORER, CLOUSTON, OBERMUELLER

2/22/2024 H 2nd Reading:Passed

2/22/2024 H 3rd Reading:Pursuant to HR 7-7 Accelerated to 3rd Reading 45-17-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Burkhart, Jr, Byron, Chadwick, Clouston, Conrad, Crago, Davis, Haroldson, Heiner, Henderson, Hornok, Jennings, Knapp, Larson, Jt, Lawley, Locke, Neiman, Newsome, Niemiec, Northrup, O'hearn, Olsen, Ottman, Pendergraft, Penn, Rodriguez-Williams, Speaker Sommers, Stith, Strock, Styvar, Tarver, Trujillo, Ward, Washut, Western, Winter, Wylie, Zwonitzer, Dan

**Nays:** Representative(s) Brown, Chestek, Eklund, Harshman, Larsen, Lloyd, Nicholas, Oakley, Obermueller, Provenza, Sherwood, Singh, Slagle, Smith, Storer, Walters, Yin, Zwonitzer, Dave  
**Ayes** 45    **Nays** 17    **Excused** 0    **Absent** 0    **Conflicts** 0

**HB0004H3001/ADOPTED**

Page 1-line 5                    After "program;" insert "requiring audits;".

Page 1-line 9                    After "(C)," insert " by creating a new subparagraph (G),".

Page 5-after line 12        Insert:

"(G) The department of audit shall periodically conduct a random review of distributed property tax refunds to ensure that recipients of refunds under the property tax refund program are in compliance with the requirements of this paragraph.". SOMMERS

2/22/2024    H 3rd Reading:Passed 62-0-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Harshman, Heiner, Henderson, Hornok, Jennings, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Provenza, Rodriguez-Williams, Sherwood, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Stroock, Styvar, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave  
**Ayes** 62    **Nays** 0    **Excused** 0    **Absent** 0    **Conflicts** 0

2/23/2024    S Received for Introduction  
2/28/2024    S Introduced and Referred to S03 - Revenue  
3/1/2024    S03 - Revenue:Recommend Amend and Do Pass 5-0-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Biteman, French, Ide, Mckeown, Pappas  
**Ayes** 5    **Nays** 0    **Excused** 0    **Absent** 0    **Conflicts** 0

3/1/2024    :Rerefer to S02 - Appropriations  
3/4/2024    S02 - Appropriations:Recommend Do Pass 3-0-2-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Gierau, Nethercott  
**Excused:** Senator(s) Kinsky, Salazar  
**Ayes** 3    **Nays** 0    **Excused** 2    **Absent** 0    **Conflicts** 0

3/4/2024    S Placed on General File

**HB0004SS001/ADOPTED (TO ENGROSSED COPY)**

Page 1-line 5                    Delete "requiring audits;" and insert "providing appropriations;".

Page 1-line 10                    Delete "by".

Page 1-line 11                    Delete "creating a new subparagraph (G),".

Page 4-lines 22 and 23 Delete entirely.

Page 5-lines 1 through 3 Delete entirely.

Page 8-after line 2 Insert and renumber as necessary:

**"Section 2.**

(a) There is appropriated ten thousand dollars (\$10,000.00) from the general fund to the department of revenue for the period beginning with the effective date of this act and ending June 30, 2026 to be expended only for purposes of programming costs to administer the property tax refund program under W.S. 39-13-109. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026.

(b) There is appropriated sixty thousand dollars (\$60,000.00) from the general fund to the department of revenue for the period beginning with the effective date of this act and ending June 30, 2026 to be expended only for purposes of personnel costs to administer the property tax refund program under W.S. 39-13-109. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026."

Page 8-line 4 Delete "**Section 2.**" and insert "**Section 3.**". BITEMAN,  
CHAIRMAN

3/5/2024 S COW:Passed  
3/6/2024 S 2nd Reading:Passed  
3/7/2024 S 3rd Reading:Passed 30-0-1-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Case, Cooper, Dockstader, French, Furphy, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Kolb, Landen, Laursen, Mckeown, Nethercott, Pappas, President Driskill, Rothfuss, Salazar, Schuler, Scott, Steinmetz

**Excused:** Senator Ellis

**Ayes** 30    **Nays** 0    **Excused** 1    **Absent** 0    **Conflicts** 0

3/7/2024 H Received for Concurrence  
3/7/2024 H Concur:Failed 21-40-1-0-0

**ROLL CALL**

**Ayes:** (s) Allemand, Angelos, Bear, Haroldson, Heiner, Hornok, Jennings, Knapp, Locke, Neiman, Ottman, Pendergraft, Penn, Rodriguez-Williams, Slagle, Smith, Strock, Styvar, Tarver, Ward, Winter

**Nays:** (s) Allred, Andrew, Banks, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Harshman, Henderson, Larsen, Lloyd, Larson, Jt, Lawley, Newsome, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Provenza, Sherwood, Singh, Speaker Sommers, Stith, Storer, Trujillo, Walters, Washut, Western, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

**Excused:** Nicholas

**Ayes** 21    **Nays** 40    **Excused** 1    **Absent** 0    **Conflicts** 0

3/7/2024 H Appointed JCC01 Members  
Representative(s) Oakley, Byron, Storer  
3/8/2024 S Appointed JCC01 Members

3/8/2024 Senator(s) Biteman, Barlow, Pappas  
H Adopted HB0004JC001: 61-0-1-0-0

**HB0004JC001/HADOPTEDSADOPTED (TO ENGROSSED COPY)**

Delete the following Senate amendments:  
HB0004SS001/A

Further amend the ENGROSSED COPY as follows:

Page 1-line 5 After "requiring audits;" insert "providing appropriations;".

Page 4-lines 22 and 23 Delete entirely.

Page 5-lines 1 through 3 Delete entirely and insert:

"(G) The department of audit, upon the request of a county treasurer or the department of revenue, may conduct a review of the distributed property tax refund under this program for compliance with the requirements of this paragraph."

Page 8-after line 2 Insert and renumber as necessary:

**"Section 2.**

(a) There is appropriated ten thousand dollars (\$10,000.00) from the general fund to the department of revenue for the period beginning with the effective date of this act and ending June 30, 2026 to be expended only for purposes of programming costs to administer the property tax refund program under W.S. 39-13-109. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026.

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Page 8-line 4 Delete "**Section 2.**" and insert "**Section 3.**". OAKLEY, BYRON, STORER, BITEMAN, BARLOW, PAPPAS

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Brown, Burkhart, Jr, Byron, Chadwick, Chestek, Clouston, Conrad, Crago, Davis, Eklund, Haroldson, Heiner, Henderson, Hornok, Jennings, Knapp, Larsen, Lloyd, Larson, Jt, Lawley, Locke, Neiman, Newsome, Nicholas, Niemiec, Northrup, Oakley, Obermueller, O'hearn, Olsen, Ottman, Pendergraft, Penn, Provenza, Rodriguez-Williams, Sherwood, Singh, Slagle, Smith, Speaker Sommers, Stith, Storer, Strock, Styvar, Tarver, Trujillo, Walters, Ward, Washut, Western, Winter, Wylie, Yin, Zwonitzer, Dan, Zwonitzer, Dave

**Excused:** Representative Harshman

**Ayes** 61    **Nays** 0    **Excused** 1    **Absent** 0    **Conflicts** 0

3/8/2024 S Adopted HB0004JC001: 30-1-0-0-0

**HB0004JC001/HADOPTEDSADOPTED (TO ENGROSSED COPY)**

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HB0004SS001/A

Further amend the ENGROSSED COPY as follows:

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Page 8-line 4 Delete "**Section 2.**" and insert "**Section 3.**". OAKLEY, BYRON, STORER, BITEMAN, BARLOW, PAPPAS

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Baldwin, Barlow, Biteman, Boner, Bouchard, Brennan, Cooper, Dockstader, Ellis, French, Furphy, Gierau, Hicks, Hutchings, Ide, Jones, Kinskey, Kolb, Landen, Laursen, Mckeown, Nethercott, Pappas, President Driskill, Rothfuss, Salazar, Schuler, Scott, Steinmetz

**Nays:** Senator Case

**Ayes** 30    **Nays** 1    **Excused** 0    **Absent** 0    **Conflicts** 0

3/8/2024 Assigned Number HEA No. 0052  
3/8/2024 H Speaker Signed HEA No. 0052  
3/8/2024 S President Signed HEA No. 0052

