

HOUSE BILL NO. HB0122

Tax exemption-private school attendance.

Sponsored by: Representative(s) Clem, Hallinan, Lindholm
and Olsen and Senator(s) Bebout

A BILL

for

1 AN ACT relating to ad valorem taxes; creating a tax
2 exemption for a person whose child, or other school age
3 person in their control and charge, attends private school
4 full-time; limiting a tax refund for persons receiving the
5 exemption; conforming provisions; and providing for an
6 effective date.

7

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

9

10 **Section 1.** W.S. 39-13-105.1 is created to read:

11

12 **39-13-105.1. Additional exemptions.**

13

14 (a) The following persons who are bona fide Wyoming
15 residents at the time of claiming the exemption are

1 entitled to receive the tax exemption provided by W.S.
2 39-11-105(a)(xlii):

3

4 (i) A parent, guardian or other person who has
5 control or charge of any child age five (5) to eighteen
6 (18) years who causes the child to attend private school
7 full-time. For purposes of this section a child shall be
8 deemed to attend a private school full-time only if the
9 child engages in educational activities at a private
10 school, as defined in W.S. 21-4-101(a)(iii), in Wyoming for
11 an entire school year and if the child is not counted among
12 the average daily membership of any public school under
13 W.S. 21-13-309(m) for that school year.

14

15 (b) The exemption shall be an annual exemption of ten
16 thousand dollars (\$10,000.00) of assessed value of the
17 principal residence of the claimant per child who attends
18 private school full-time in accordance with the
19 requirements of paragraph (a)(i) of this section. The
20 exemption shall apply to the tax year in which application
21 is made for the exemption, but shall be based on the
22 child's school attendance for the school year ending in
23 that tax year. A person may receive one (1) or more

1 exemptions under this section in a tax year equal to the
2 number of children under the person's control or charge age
3 five (5) to eighteen (18) years who attend private school
4 full-time. No child may be counted toward more than one (1)
5 exemption in any tax year.

6

7 (c) In order to receive the exemption provided by
8 this section the claimant shall file a sworn claim on or
9 before the fourth Monday in June with the county assessor
10 of the county in which the property against which the
11 exemption is sought is located indicating:

12

13 (i) The claimant's right to the exemption as
14 shown by documentation affirming a child under the
15 claimant's control or charge attended private school
16 full-time in accordance with the requirements of paragraph
17 (a)(i) of this section;

18

19 (ii) That the claimant is listed as an owner of
20 the property, that the property is the subject of a trust
21 created by or for the benefit of the claimant or that the
22 claimant is listed as a purchaser on a valid and effective

1 contract for deed for the property and evidence of the
2 contract for deed has been recorded with the county clerk;

3

4 (iii) The total tax benefit which the claimant
5 expects to receive under this section to the best of the
6 claimant's knowledge;

7

8 (iv) That the exemption for real property shall
9 only apply to the principal residence of the claimant;

10

11 (v) That the exemption shall be claimed by the
12 claimant in not more than one (1) county in this state.

13

14 **Section 2.** W.S. 39-11-105(a) by creating a new
15 paragraph (xlii) and 39-11-109(c)(ii) and (viii)(intro) are
16 amended to read:

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18 **39-11-105. Exemptions.**

19

20 (a) The following property is exempt from property
21 taxation:

22

1 (xlii) The property of persons to the extent
2 provided by W.S. 39-13-105.1.

3
4 **39-11-109. Taxpayer remedies.**

5
6 (c) Refunds. The following shall apply:

7
8 (ii) Wyoming residents meeting asset eligibility
9 requirements under paragraph (vii) of this subsection who
10 are sixty-five (65) years of age and older or who are
11 eighteen (18) years of age and older and are totally
12 disabled during the one (1) year period immediately
13 preceding the date of application for a refund under this
14 subsection and are not residents of any state funded
15 institution, are qualified for an exemption and refund of
16 state taxes as provided in this subsection. The application
17 shall indicate whether the applicant has applied for or
18 received any refund under this section, a property tax
19 exemption under W.S. 39-13-105 or 39-13-105.1, a property
20 tax refund under W.S. 39-13-109(c)(v) or a property tax
21 credit under W.S. 39-13-109(d) for the same calendar year.
22 Subject to legislative appropriation for the program, a
23 qualified single person whose actual income is less than

1 seventeen thousand five hundred dollars (\$17,500.00) shall
2 receive eight hundred dollars (\$800.00) reduced by the
3 percentage that his actual income exceeds ten thousand
4 dollars (\$10,000.00) per year and qualified married
5 persons, at least one (1) of whom is at least sixty-five
6 (65) years of age or totally disabled, whose actual income
7 is less than twenty-eight thousand five hundred dollars
8 (\$28,500.00) shall receive nine hundred dollars (\$900.00)
9 reduced by the percentage that their actual income exceeds
10 sixteen thousand dollars (\$16,000.00) per year. Until
11 remarriage a person sixty (60) years or older once
12 qualified through marriage remains eligible individually
13 for single person benefits, subject to income limitations,
14 after the death of his spouse;

15

16 (viii) Any refund provided by this subsection
17 shall be reduced by the dollar amount received by the
18 applicant for the preceding calendar year from any
19 exemption under W.S. 39-13-105 or 39-13-105.1, any
20 homeowner's tax credit under W.S. 39-13-109(d)(i) or any
21 tax refund under W.S. 39-13-109(c)(v). Refunds provided by
22 this subsection shall be calculated and may be reduced

1 based upon legislative appropriation for the program in
2 accordance with the following:

3

4 **Section 3.** This act is effective July 1, 2020.

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6

(END)