

## HOUSE BILL NO. HB0147

Education expenses-tax credit.

Sponsored by: Representative(s) Fortner, Bear, Burt,  
Haroldson, Laursen, Neiman and Ottman

A BILL

for

1 AN ACT relating to property taxation; providing a tax  
2 credit for specified education expenses; requiring  
3 rulemaking; and providing for effective dates.

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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(d) by creating a new  
8 paragraph (ii) is amended to read:

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10 **39-13-109. Taxpayer remedies.**

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12 (d) Credits. The following shall apply:

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14 (ii) The following shall apply to the education  
15 expense tax credit:

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(A) A taxpayer who makes an unreimbursed education expenditure during a tax year is entitled to a credit in the amount specified under subparagraph (B) of this paragraph;

(B) The credit under this paragraph shall be the amount of the education expenditure or one thousand dollars (\$1,000.00) per dependent child, whichever amount is less;

(C) A taxpayer who wishes to claim a credit shall file a claim under penalties of perjury with the county assessor on or before the fourth Monday in May on forms provided by the department of revenue. The forms may be mailed to property owners and may be published in a newspaper by county assessors and the mailed or published form may be filled out and returned by mail or in person to county assessors. The taxpayer shall list the unreimbursed education expense, the property claimed to be subject to the tax credit and state that no other claims for the same credit have been or will be submitted by the taxpayer

1 during the remainder of the calendar year. False claims are  
2 punishable as provided by W.S. 6-5-303;

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4 (D) In completing the assessment roll of  
5 the county, the county assessor shall indicate the assessed  
6 value used as a base for computation of the tax and the  
7 county treasurer shall collect from the property owner the  
8 amount of tax due minus the amount of tax credit allowed;

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10 (E) As used in this paragraph:

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12 (I) "Dependent child" means a child  
13 who is eligible to receive a free elementary or high school  
14 education in Wyoming but who does not attend any public  
15 school in Wyoming, who qualifies as a dependent of the  
16 taxpayer for purposes of the federal income tax and who is  
17 the natural or adopted child of the taxpayer or the  
18 taxpayer is a court appointed guardian or custodian of the  
19 child;

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21 (II) "Education expenditure" means any  
22 expenditure made in connection with the enrollment,  
23 attendance or participation of the taxpayer's dependent

1 child in a private school and includes tuition, fees,  
2 computer software, textbooks, workbooks, curricula or other  
3 written materials and school supplies. "Education  
4 expenditure" shall not include expenditures for a personal  
5 computer or for transportation to the private school;

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7 (III) "Private school" means a  
8 nonpublic, elementary or secondary school providing a basic  
9 academic educational program for children and may include  
10 parochial and church or religious schools and home based  
11 educational programs. "Private school" shall not include a  
12 student who is at home or other nonpublic location but  
13 participating in a public school, including a charter  
14 school, through virtual education.

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16 **Section 2.** The department of revenue shall develop  
17 forms and adopt rules as necessary to implement W.S.  
18 39-13-107(d)(ii) as created by section 1 of this act not  
19 later than January 1, 2022.

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1           **Section 3.**

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

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8           (b) Section 1 of this act is effective January 1,  
9 2022.

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(END)