

HOUSE BILL NO. HB0123

Tax refund to elderly and disabled.

Sponsored by: Task Force on Utility and Tax Relief

A BILL

for

1 AN ACT relating to the tax refund to the elderly and
2 disabled program; modifying eligibility criteria and
3 benefits under the program; providing an appropriation; and
4 providing for an effective date.

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

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

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

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13 (c) Refunds. The following shall apply:

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15 (ii) Wyoming residents meeting resource
16 eligibility requirements under paragraph (vii) of this
17 subsection who are sixty-five (65) years of age and older

1 or who are eighteen (18) years of age and older and are
2 totally disabled during the one (1) year period immediately
3 preceding the date of application for a refund under this
4 subsection and are not residents of any state funded
5 institution, are qualified for an exemption and refund of
6 state taxes as provided in this subsection. A qualified
7 single person whose actual income is less than ~~ten thousand~~
8 ~~dollars (\$10,000.00)~~ thirteen thousand five hundred dollars
9 (\$13,500.00) shall receive ~~five hundred dollars (\$500.00)~~
10 eight hundred dollars (\$800.00) reduced by the percentage
11 that his actual income exceeds ~~six thousand dollars~~
12 ~~(\$6,000.00)~~ eight thousand dollars (\$8,000.00) per year and
13 qualified married persons, at least one (1) of whom is at
14 least sixty-five (65) years of age or totally disabled,
15 whose actual income is less than ~~fourteen thousand dollars~~
16 ~~(\$14,000.00)~~ twenty-two thousand dollars (\$22,000.00) shall
17 receive ~~six hundred dollars (\$600.00)~~ nine hundred dollars
18 (\$900.00) reduced by the percentage that their actual
19 income exceeds ~~eight thousand dollars (\$8,000.00)~~ twelve
20 thousand five hundred dollars (\$12,500.00) per year. Until
21 remarriage a person sixty (60) years or older once
22 qualified through marriage remains eligible individually
23 for single person benefits, subject to income limitations,
24 after the death of his spouse;

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(vii) No applicant is entitled to a refund under this ~~article~~ subsection who owns resources that exceed an equity value of ~~four thousand five hundred dollars (\$4,500.00)~~ six thousand dollars (\$6,000.00). In determining resources, a single ~~one hundred thousand dollars (\$100,000.00)~~ one hundred thirty thousand dollars (\$130,000.00) equity value of the combined property is exempt:

Section 2. There is appropriated from the general fund to the department of health for purposes of this act, seven million five hundred thousand dollars (\$7,500,000.00). Notwithstanding W.S. 9-4-207 funds appropriated under this section shall not revert on June 30, 2006, but shall remain available for the fiscal biennium commencing July 1, 2006.

Section 3. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)