

SENATE FILE NO. SF0019

County optional property tax refund program.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to taxation and revenue; creating a county
2 optional property tax refund program; and providing for an
3 effective date.

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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(c) by creating a new
8 paragraph (vi) is amended to read:

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

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12 (c) Refunds. The following shall apply:

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14 (vi) Each county shall have the option to
15 implement a county-optional property tax refund program
16 which, is in addition to the program established under

1 paragraph (v) of this subsection, adoption of rules as
2 required by subparagraph (H) of this paragraph. The
3 following shall apply to a county-optional property tax
4 refund program implemented under this paragraph:

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6 (A) On or before the first Monday in June,
7 an applicant may apply to the county treasurer for a
8 property tax refund from property taxes paid on or before
9 the first Monday in June for the preceding calendar year
10 upon the applicant's principal residence including the land
11 upon which the residence is located. An applicant shall
12 have been a resident of this state for not less than five
13 (5) years before applying for a refund under this
14 paragraph. The affidavit shall include information as
15 required by rule of the county on a form approved by the
16 county. The tax refund granted shall be as provided by
17 subparagraph (E) of this paragraph;

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19 (B) The applicant shall attest that the
20 property for which the applicant applies for a refund under
21 this paragraph was occupied for more than nine (9) months
22 of the preceding calendar year for which the applicant
23 applies for a refund;

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(C) Except as provided in subparagraph (D) of this paragraph, any person in the participating county shall qualify for a refund in the amount specified under this paragraph if any ad valorem tax due upon the person's principal residence in the county for the preceding calendar year was timely paid and if the person's gross income including the total household income of which the person is a member does not exceed an amount as determined by the county, which shall not exceed three-fourths (3/4) of the median gross household income for the county, as determined annually by the economic analysis division of the department of administration and information. As used in this subparagraph "gross income" shall have the same meaning as defined by department rules promulgated under paragraph (v) of this subsection. Gross income shall be verified by federal income tax returns, which shall accompany the application for refund, if federal income tax returns were required and filed, or by whatever other means necessary as determined by the county through rules;

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(D) No person shall qualify for a refund under this paragraph unless the person has total household

1 assets not to exceed an amount as determined by the county
2 which shall not exceed an amount as provided in
3 subparagraph (v)(B) of this subsection and as defined by
4 the department through rules promulgated under subparagraph
5 (v)(B) of this subsection;

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7 (E) The tax refund for qualifying persons
8 shall be in the form of a refund of any ad valorem tax due
9 and timely paid upon the person's principal residence for
10 the preceding calendar year in the amount specified in this
11 paragraph. A refund granted under this paragraph shall not
12 exceed a percentage of the applicant's prior year's
13 property tax as determined by the county subject to this
14 paragraph, which shall not exceed one-half (1/2) of the
15 applicant's prior year's property tax. In no instance shall
16 the amount of the refund exceed one-half (1/2) of the
17 median residential property tax liability for the
18 applicant's county as determined annually by the department
19 of revenue. The county shall issue all refunds due under
20 this paragraph on or before September 30 of the year in
21 which application is made for the refund;

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1 (F) A refund granted under this paragraph
2 shall be funded only from the revenues of the county opting
3 to implement that county's county-optional property tax
4 refund program;

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6 (G) Nothing in this paragraph shall be
7 construed to prohibit or affect requirements for property
8 to be listed, valued and assessed by the county assessor
9 pursuant to law. Each year a county opting to implement a
10 county-optional property tax refund program shall publicize
11 in a manner reasonably designed to notify all residents of
12 the county the provisions of this paragraph and the method
13 by which eligible persons may obtain a refund;

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15 (H) A county implementing a county-optional
16 property tax refund program under this paragraph shall
17 promulgate rules necessary to implement this paragraph.

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19 **Section 2.** This act is effective July 1, 2022.

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21 (END)