

HOUSE BILL NO. HB0244

Property tax refund program-rental properties.

Sponsored by: Representative(s) Henderson, Clouston,
Jennings and Zwonitzer, Dn and Senator(s)
Cooper

A BILL

for

1 AN ACT relating to property tax; amending who may apply for
2 the property tax refund program; specifying the amount of
3 the refund; revising qualifications for the refund program;
4 providing for rulemaking; and providing for an effective
5 date.

6

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

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9 **Section 1.** W.S. 39-13-109(c)(v)(A), (B)(intro), (I),
10 (C), (E) and by creating a new subparagraph (F) is amended
11 to read:

12

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

14

15 (c) Refunds. The following shall apply:

1

2 (v) The following shall apply to the property
3 tax refund program:

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5 (A) On or before the first Monday in June,
6 upon the filing of an affidavit demonstrating an adequate
7 showing that ~~he~~the applicant is qualified under
8 subparagraph (B) or (C) of this paragraph, any person as
9 provided in this paragraph may apply to the county
10 treasurer or department of revenue for a property tax
11 refund from property taxes paid with any applicable
12 interest and penalties on or before the first Monday in
13 June for the preceding calendar year upon ~~his~~the
14 applicant's principal residence including the land upon
15 which the residence is located. An applicant shall have
16 been a resident of this state for not less than five (5)
17 years prior to applying for a refund under this paragraph
18 and the applicable property shall be occupied by the
19 applicant for not less than nine (9) months of the
20 applicable tax year. Subject to legislative appropriation,
21 the affidavit shall include information as required by rule
22 and regulation on a form approved by the department of

1 revenue. The tax refund granted shall be as provided by
2 subparagraph (C) of this paragraph;

3

4 (B) Gross income as used in this
5 subparagraph shall be defined by the department through
6 rules and regulations. ~~Such~~Gross income shall be verified
7 by federal income tax returns which shall accompany the
8 application for refund, if federal income tax returns were
9 required and filed, or whatever other means necessary as
10 determined by the department through rules and regulations.
11 The tax refund for qualifying persons shall be in the form
12 of a refund of any ad valorem tax due and timely paid by
13 any person upon the ~~person's~~applicant's principal
14 residence for the preceding calendar year in the amount
15 specified in this paragraph. The department shall issue
16 all refunds due under this paragraph on or before September
17 30 of the year in which application is made for the refund.
18 ~~Any person~~An applicant shall qualify for a refund in the
19 amount specified under this paragraph if the ~~person's~~
20 applicant's gross income including the total household
21 income of which the ~~person~~applicant is a member does not
22 exceed the greater of ~~three-fourths (3/4)~~one hundred
23 twenty-five percent (125%) of the median gross household

1 income for the applicant's county of residence or the
2 state, as determined annually by the economic analysis
3 division of the department of administration and
4 information. Additionally, ~~no person~~ an applicant shall
5 not qualify for a refund under this paragraph unless the
6 ~~person~~ applicant has total household assets as defined by
7 the department of revenue through rules and regulations of
8 not to exceed one hundred thousand dollars (\$100,000.00)
9 per adult member of the household as adjusted annually by
10 the statewide average Wyoming cost-of-living index
11 published by the economic analysis division of the
12 department of administration and information, excluding the
13 following:

14

15 (I) The value of the home for which
16 the ~~taxpayer~~ applicant is seeking a tax refund, if the
17 applicant owns the home;

18

19 (C) A refund granted under this paragraph
20 shall not exceed one-half (1/2) of the ~~applicant's prior~~
21 ~~year's~~ property tax paid on the applicable property in the
22 prior year, but in no instance shall the amount of refund
23 exceed one-half (1/2) of the median residential property

1 tax liability for the applicant's county of residence as
2 determined annually by the department of revenue. If the
3 applicant does not own the property that is the applicant's
4 principal residence, the refund under this paragraph shall
5 be two hundred fifty dollars (\$250.00) or the amount
6 determined under this subparagraph, whichever is less. For
7 a property that is designed to house more than one (1)
8 family, the refund under this paragraph shall be determined
9 by excluding any land upon which the principal residence is
10 located and then by apportioning the property tax paid on
11 the property based on the square footage of the principal
12 residence occupied by the applicant compared to the total
13 square footage of the property as determined by rule of the
14 department;

15
16 (E) The department shall promulgate rules
17 and regulations necessary to implement this paragraph. The
18 rules shall provide that not more than one (1) applicant
19 shall apply for a tax refund for the same principal
20 residence, except that for a property that is designed to
21 house more than one (1) family there may be one (1)
22 applicant per designed principal residence on the property;

23

1 (F) As used in this paragraph, "applicant"
2 may include any person who occupies property as the
3 person's principal residence regardless of who owns the
4 property or who is responsible to pay the property tax on
5 the property.

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7 **Section 2.** This act is effective January 1, 2024.

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9

(END)