

SENATE FILE NO. SF0102

Surviving parents of gold star veterans-exemptions.

Sponsored by: Senator(s) Landen, Anderson, Brennan and
Dockstader and Representative(s) Harshman
and Locke

A BILL

for

1 AN ACT relating to taxation and revenue; providing tax
2 exemptions for surviving parents of veterans as specified;
3 requiring rulemaking; and providing for effective dates.

4

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

6

7 **Section 1.** W.S. 39-13-105(a)(v), (c)(ii), (v),
8 (h)(intro), (i) and (ii) is amended to read:

9

10 **39-13-105. Exemptions.**

11

12 (a) The following persons who are bona fide Wyoming
13 residents for at least three (3) years at the time of
14 claiming the exemption are entitled to receive the tax
15 exemption provided by W.S. 39-11-105(a)(xxiv):

1

2 (v) A surviving spouse, during widowhood or
3 widower hood, of any person qualifying under this
4 subsection or who died while serving honorably during the
5 war, conflict or period described in this section or the
6 surviving parents if there is no surviving spouse.

7 Surviving parents who are divorced and living separately

8 may both qualify separately for the exemption. The tax

9 exemption shall be applied to property the title to which

10 is held by the surviving spouse or surviving parents or to

11 property which is the subject of a trust created by or for

12 the benefit of the surviving spouse or surviving parents;

13

14 (c) Except as provided in subsection (g) of this

15 section, in order to receive the exemption provided by this

16 section the claimant shall file a sworn claim on or before

17 the fourth Monday in May with the county assessor of the

18 county in which the property against which the exemption is

19 sought is located indicating:

20

21 (ii) That during the lifetime of the claimant,

22 ~~or~~ the claimant's spouse or the claimant's parents, the

23 claimant, ~~or~~ the claimant's spouse ~~is~~ or the claimant's

1 parents are listed as an owner of the property, that the
2 property is the subject of a trust created by or for the
3 benefit of the claimant, ~~or~~ the claimant's spouse or the
4 claimant's parents, or the claimant, ~~or~~ the claimant's
5 spouse ~~is~~ or the claimant's parents are listed as a
6 purchaser on a valid and effective contract for deed for
7 the property and evidence of the contract for deed has been
8 recorded with the county clerk;

9
10 (v) That the exemption shall be claimed by the
11 veteran or qualifying surviving spouse or qualifying
12 surviving parents in not more than one (1) county in this
13 state unless the surviving parents are divorced and living
14 in different counties.

15
16 (h) A surviving spouse, during widowhood or widower
17 hood, or the surviving parents if there is no surviving
18 spouse, ~~is qualified~~ shall qualify for the tax exemption
19 under W.S. 39-11-105(a)(xxiv) and ~~is entitled to~~ may apply
20 for ~~it~~ the exemption under the same procedure specified in
21 this section for veterans if:

22

