

ORIGINAL HOUSE  
BILL NO. HB0039

ENROLLED ACT NO. 29, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING  
2025 GENERAL SESSION

AN ACT relating to property tax; clarifying the total maximum household income limit for purposes of the property tax refund program; and providing for an effective date.

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

**Section 1.** W.S. 39-13-109(c)(v)(B)(intro) and (vi)(C) is amended to read:

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

(c) Refunds. The following shall apply:

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

(B) Gross income as used in this subparagraph shall be defined by the department through rules and regulations. Such 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 whatever other means necessary as determined by the department through rules and regulations. The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. The department shall issue all refunds due under this paragraph on or before September 30 of the year in which application is made for the refund. Any person shall qualify for a refund in the amount specified under this paragraph if the person's gross income including the total household income of which the person is a member does not exceed the greater of ~~one hundred sixty-five percent (165%)~~ one hundred forty-five percent (145%) of the median gross household

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income for the applicant's county of residence or the state, as determined annually by the economic analysis division of the department of administration and information. Additionally, unless the person's tax liability is greater than ten percent (10%) of the person's household income, no person shall qualify for a refund under this paragraph unless the person has total household assets as defined by the department of revenue through rules and regulations of not to exceed one hundred fifty thousand dollars (\$150,000.00) per adult member of the household as adjusted annually by the statewide average Wyoming cost-of-living index published by the economic analysis division of the department of administration and information, excluding the following:

(vi) Each county shall have the option to implement a county-optional property tax refund program that is in addition to the program established under paragraph (v) of this subsection, subject to the adoption of rules as required by subparagraph (H) of this paragraph. The following shall apply to a county-optional property tax refund program implemented under this paragraph:

(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 ~~one hundred sixty-five percent (165%)~~ one hundred forty-five percent (145%) of the median gross household income for the county, as determined annually by the economic analysis division of

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the department of administration and information. As used in this subparagraph "gross income" shall have the same meaning as defined by department rules promulgated ~~underparagraph~~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;

**Section 2.** This act is effective July 1, 2025.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk