

## HOUSE BILL NO. HB0039

Property tax refund program-revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

4

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

6

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

9

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

11

12 (c) Refunds. The following shall apply:

13

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

16

1                   (B) Gross income as used in this  
2 subparagraph shall be defined by the department through  
3 rules and regulations. Such gross income shall be verified  
4 by federal income tax returns which shall accompany the  
5 application for refund, if federal income tax returns were  
6 required and filed, or whatever other means necessary as  
7 determined by the department through rules and regulations.  
8 The tax refund for qualifying persons shall be in the form  
9 of a refund of any ad valorem tax due and timely paid upon  
10 the person's principal residence for the preceding calendar  
11 year in the amount specified in this paragraph. The  
12 department shall issue all refunds due under this paragraph  
13 on or before September 30 of the year in which application  
14 is made for the refund. Any person shall qualify for a  
15 refund in the amount specified under this paragraph if the  
16 person's gross income including the total household income  
17 of which the person is a member does not exceed the greater  
18 of ~~one hundred sixty five percent (165%)~~ one hundred  
19 forty-five percent (145%) of the median gross household  
20 income for the applicant's county of residence or the  
21 state, as determined annually by the economic analysis  
22 division of the department of administration and  
23 information. Additionally, unless the person's tax

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

11

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

19

20 (C) Except as provided in subparagraph (D)  
21 of this paragraph, any person in the participating county  
22 shall qualify for a refund in the amount specified under  
23 this paragraph if any ad valorem tax due upon the person's

1 principal residence in the county for the preceding  
2 calendar year was timely paid and if the person's gross  
3 income including the total household income of which the  
4 person is a member does not exceed an amount as determined  
5 by the county, which shall not exceed ~~one hundred~~  
6 ~~sixty five percent (165%)~~ one hundred forty-five percent  
7 (145%) of the median gross household income for the county,  
8 as determined annually by the economic analysis division of  
9 the department of administration and information. As used  
10 in this subparagraph "gross income" shall have the same  
11 meaning as defined by department rules promulgated  
12 ~~under paragraph~~ under paragraph (v) of this subsection.  
13 Gross income shall be verified by federal income tax  
14 returns, which shall accompany the application for refund,  
15 if federal income tax returns were required and filed, or  
16 by whatever other means necessary as determined by the  
17 county through rules;

18

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

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(END)