

HOUSE BILL NO. HB0183

Renters' property tax relief.

Sponsored by: Representative(s) Yin, Posey, Provenza and
Sherwood and Senator(s) Rothfuss

A BILL

for

1 AN ACT relating to property tax; amending who may apply for
2 the property tax refund program; making legislative
3 findings; making conforming changes; requiring rulemaking;
4 and providing for an effective date.

5

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

7

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

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12 **39-13-109. Taxpayer remedies.**

13

14 (c) Refunds. The following shall apply:

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

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

1 regulation on a form approved by the department of revenue.
2 Any tax refund under this paragraph shall be subject to
3 legislative appropriation. The tax refund granted shall be
4 as provided by subparagraph (C) of this paragraph;

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

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

16

17 (I) The value of the home for which
18 the ~~taxpayer~~person is seeking a tax refund, if the person
19 owns the home;

20

21 (C) A maximum refund granted under this
22 paragraph shall not exceed seventy-five percent (75%) of
23 the ~~applicant's prior year's~~ property tax paid on the

1 applicable property in the prior year, but in no instance
2 shall the maximum amount of refund exceed one-half (1/2) of
3 the median residential property tax liability for the
4 ~~applicant's~~ person's county of residence as determined
5 annually by the department of revenue. For a property that
6 is designed to house more than one (1) family, the maximum
7 refund for a principal residence shall be determined by
8 excluding any land upon which the principal residence is
9 located and then by apportioning the property tax paid on
10 the property based on the square footage of the applicable
11 principal residence compared to the total square footage of
12 the property. The maximum refund calculated under this
13 subparagraph shall be adjusted as follows, using the
14 highest applicable percentage determined below, based on
15 the person's gross income as determined in subparagraph (B)
16 of this paragraph:

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

1 applicant per designated principal residence on the
2 property;

3
4 (H) The legislature finds that renters of
5 property pay property taxes through the payment of rent to
6 the property owner. The rented property would not otherwise
7 qualify for a property tax refund under this paragraph if
8 it is not the principal residence of the owner.
9 Accordingly, a person who rents property as their principal
10 residence shall be eligible to apply for a property tax
11 refund under this paragraph to the extent that the person
12 otherwise meets the requirements of this paragraph.

13

14 **Section 2.** This act is effective January 1, 2027.

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16

(END)