

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Property tax refund program.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to property tax; amending qualifications
2 for the property tax refund program; amending
3 qualifications for the county optional property tax refund
4 program; amending the maximum refund under the property tax
5 refund program; and providing for an effective date.

6

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

8

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

11

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

13

1 (c) Refunds. The following shall apply:

2

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

5

6 (B) ~~Gross~~ "Taxable income" as used in this
7 ~~subparagraph~~ paragraph shall ~~be defined by the department~~
8 ~~through rules and regulations~~. Such gross mean the taxable
9 income reported to the internal revenue service, excluding
10 any income reported to the internal revenue service that is
11 attributable to social security benefits. Taxable income
12 shall be verified by federal income tax returns which shall
13 accompany the application for refund, if federal income tax
14 returns were required and filed, ~~or whatever other means~~
15 and any additional documentation necessary to verify
16 taxable income as determined by the department through
17 rules and regulations. The tax refund for qualifying
18 persons shall be in the form of a refund of any ad valorem
19 tax due and timely paid upon the person's principal
20 residence for the preceding calendar year in the amount
21 specified in this paragraph. The department shall issue
22 all refunds due under this paragraph on or before September
23 30 of the year in which application is made for the refund.

1 Any person shall qualify for a refund in the amount
2 specified under this paragraph if the person's gross
3 taxable income including the total household taxable income
4 of which the person is a member does not exceed the greater
5 of ~~one hundred twenty-five percent (125%)~~ one hundred
6 seventy-five percent (175%) of the median gross household
7 income for the applicant's county of residence or the
8 state, as determined annually by the economic analysis
9 division of the department of administration and
10 information. Additionally, unless the person's tax
11 liability is greater than ten percent (10%) of the person's
12 household taxable income, no person shall qualify for a
13 refund under this paragraph unless the person has total
14 household assets as defined by the department of revenue
15 through rules and regulations of not to exceed one hundred
16 fifty thousand dollars (\$150,000.00) per adult member of
17 the household as adjusted annually by the statewide average
18 Wyoming cost-of-living index published by the economic
19 analysis division of the department of administration and
20 information, excluding the following:

21

22 (C) A maximum refund granted under this
23 paragraph shall not exceed seventy-five percent (75%) of

1 the applicant's prior year's property tax, but in no
2 instance shall the maximum amount of refund exceed one-half
3 (1/2) of the median residential property tax liability for
4 the applicant's county of residence as determined annually
5 by the department of revenue. ‡ The maximum refund
6 calculated under this subparagraph shall be adjusted as
7 follows, using the highest applicable percentage determined
8 below, based on the person's taxable income as determined
9 in subparagraph (B) of this paragraph:

10

11 (I) If the person's taxable income is
12 one hundred twenty-five percent (125%) or less of the
13 applicable median income, the refund shall be one hundred
14 percent (100%) of the maximum refund calculated under this
15 paragraph;

16

17 (II) If the person's taxable income is
18 one hundred thirty percent (130%) or less of the applicable
19 median income, the refund shall be ninety-five percent
20 (95%) of the maximum refund calculated under this
21 paragraph;

22

1 (III) If the taxable income is one
2 hundred thirty-five percent (135%) or less of the
3 applicable median income, the refund shall be eighty-five
4 percent (85%) of the maximum refund calculated under this
5 paragraph;

6
7 (IV) If the taxable income is one
8 hundred forty percent (140%) or less of the applicable
9 median income, the refund shall be seventy-five percent
10 (75%) of the maximum refund calculated under this
11 paragraph;

12
13 (V) If the taxable income is one
14 hundred forty-five percent (145%) or less of the applicable
15 median income, the refund shall be sixty-five percent (65%)
16 of the maximum refund calculated under this paragraph;

17
18 (VI) If the taxable income is one
19 hundred fifty percent (150%) or less of the applicable
20 median income, the refund shall be fifty-five percent (55%)
21 of the maximum refund calculated under this paragraph;

22

1 (VII) If the taxable income is one
2 hundred fifty-five percent (155%) or less of the applicable
3 median income, the refund shall be forty-five percent (45%)
4 of the maximum refund calculated under this paragraph;

5
6 (VIII) If the taxable income is one
7 hundred sixty percent (160%) or less of the applicable
8 median income, the refund shall be thirty-five percent
9 (35%) of the maximum refund calculated under this
10 paragraph;

11
12 (IX) If the taxable income is one
13 hundred sixty-five percent (165%) or less of the applicable
14 median income, the refund shall be twenty-five percent
15 (25%) of the maximum refund calculated under this
16 paragraph;

17
18 (X) If the taxable income is one
19 hundred seventy percent (170%) or less of the applicable
20 median income, the refund shall be fifteen percent (15%) of
21 the maximum refund calculated under this paragraph;

22

1 (XI) If the taxable income is one
2 hundred seventy-five percent (175%) or less of the
3 applicable median income, the refund shall be five percent
4 (5%) of the maximum refund calculated under this paragraph.

5
6 (vi) Each county shall have the option to
7 implement a county-optional property tax refund program
8 that is in addition to the program established under
9 paragraph (v) of this subsection, subject to the adoption
10 of rules as required by subparagraph (H) of this paragraph.
11 The following shall apply to a county-optional property tax
12 refund program implemented under this paragraph:

13
14 (C) Except as provided in subparagraph (D)
15 of this paragraph, any person in the participating county
16 shall qualify for a refund in the amount specified under
17 this paragraph if any ad valorem tax due upon the person's
18 principal residence in the county for the preceding
19 calendar year was timely paid and if the person's ~~gross~~
20 taxable income including the total taxable household income
21 of which the person is a member does not exceed an amount
22 as determined by the county, which shall not exceed ~~one~~
23 ~~hundred twenty-five percent (125%)~~ one hundred seventy-five

1 percent (175%) of the median gross household income for the
2 county, as determined annually by the economic analysis
3 division of the department of administration and
4 information. As used in this ~~subparagraph~~ "gross paragraph
5 "taxable income" shall have the same meaning as ~~defined by~~
6 ~~department rules promulgated under~~ provided in paragraph
7 (v) of this subsection. ~~Gross~~ Taxable income shall be
8 verified by federal income tax returns, which shall
9 accompany the application for refund, if federal income tax
10 returns were required and filed, ~~or by whatever other means~~
11 and any additional documentation necessary to verify
12 taxable income as determined by the county through rules;

13

14 (E) The tax refund for qualifying persons
15 shall be in the form of a refund of any ad valorem tax due
16 and timely paid upon the person's principal residence for
17 the preceding calendar year in the amount specified in this
18 paragraph. A maximum refund granted under this paragraph
19 shall not exceed a percentage of the applicant's prior
20 year's property tax as determined by the county subject to
21 this paragraph, which shall not exceed seventy-five percent
22 (75%) of the applicant's prior year's property tax. In no
23 instance shall the maximum amount of the refund exceed one-

1 half (1/2) of the median residential property tax liability
2 for the applicant's county as determined annually by the
3 department of revenue. The maximum refund shall be adjusted
4 using the highest applicable percentage, based on the
5 person's taxable income as determined in subparagraph (C)
6 of this paragraph, using the percentages specified in
7 subdivisions (v)(C)(I) through (XI) of this subsection. The
8 total amount of the refunds under this paragraph and
9 paragraph (v) of this section shall not exceed one hundred
10 percent (100%) of the applicant's prior year's property
11 tax. The county shall issue all refunds due under this
12 paragraph on or before December 30 of the year in which
13 application is made for the refund;

14

15 **Section 2.** This act is effective immediately upon
16 completion of all acts necessary for a bill to become law
17 as provided by Article 4, Section 8 of the Wyoming
18 Constitution.

19

20

(END)