

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

Property tax exemption.

Sponsored by: Joint Labor, Health & Social Services Interim
Committee

A BILL

for

1 AN ACT relating to taxation and revenue; providing a
2 property tax exemption for volunteer firefighters as
3 specified; providing requirements for the property tax
4 exemption; making conforming amendments; and providing for
5 an effective date.

6

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

8

9 **Section 1.** W.S. 39-13-105.1 is created to read:

10

11 **39-13-105.1. Exemption-volunteer firefighters.**

12

1 (a) Volunteer firefighters as defined by W.S. 35-9-
 2 616(a)(x) who have been bona fide Wyoming residents for at
 3 least three (3) years at the time of claiming the exemption
 4 are entitled to receive the tax exemption provided by W.S.
 5 39-11-105(a)(xliii) subject to the following:

6

7 *****
 8 *****
 9 STAFF COMMENT

10

11 The Committee may wish to consider requiring that a
 12 volunteer firefighter has been volunteering for a specified
 13 period of time before being eligible for the property tax
 14 exemption and that they continue to serve as a volunteer
 15 firefighter at all times when they are claiming the
 16 property tax exemption.

17

18 *****
 19 *****

20

21 (i) The exemption for volunteer firefighters is
 22 limited to an annual exemption of three thousand dollars
 23 (\$3,000.00) of assessed value;

24

25 (ii) In order to receive the exemption provided
 26 by this subsection the claimant shall file a sworn claim on
 27 or before the fourth Monday in May with the county assessor
 28 of the county in which the property against which the
 29 exemption is sought is located indicating:

1

2 (A) The claimant's right to the exemption,
3 including a statement from the claimant's volunteer
4 firefighter supervisor attesting that the claimant
5 qualifies for the exemption during the applicable tax year;

6

7 (B) That during the lifetime of the
8 claimant, the claimant is listed as an owner of the
9 property, that the property is the subject of a trust
10 created by or for the benefit of the claimant or that the
11 claimant is listed as a purchaser on a valid and effective
12 contract for deed for the property and evidence of the
13 contract for deed has been recorded with the county clerk;

14

15 (C) The total tax benefit that the claimant
16 expects to receive under this subsection to the best of the
17 claimant's knowledge;

18

19 (D) That the exemption provided by this
20 subsection shall only apply to the principal residence of
21 the claimant;

22

1 (E) That the exemption shall be claimed by
2 the claimant in not more than one (1) county in this state.

3

4 (iii) After filing a sworn claim pursuant to
5 paragraph (ii) of this subsection, in subsequent years the
6 claimant shall remain qualified for the tax exemption
7 provided by this subsection and W.S. 39-11-105(a)(xliii) if
8 the claimant contacts the assessor's office by telephone,
9 mail or other communication method on or before the fourth
10 Monday in May and confirms that the claimant continues to
11 meet the requirements set forth in this subsection.

12

13 (iv) A county assessor shall notify taxpayers of
14 the exemption provided by this subsection by sending
15 notification of the exemption with the assessment schedule
16 sent under W.S. 39-13-103(b)(vii). The notification shall
17 include instructions and timelines for applying for the
18 exemption, including information on the ability of a
19 claimant to confirm qualification for the exemption in
20 subsequent years by contacting the assessor's office by
21 telephone, mail or other communication method.

22

1 *****
 2 *****
 3 STAFF COMMENT
 4
 5 LSO staff spoke with the Department of Revenue concerning
 6 this bill draft's potential fiscal impact. There are
 7 approximately 3900 volunteer firefighters in the state. If
 8 all of them claimed the exemption, the fiscal impact would
 9 be approximately \$797,635, or \$204.52 per volunteer
 10 firefighter.

11 *****
 12 *****
 13
 14

15 Section 2. W.S. 39-11-105(a) by creating a new
 16 paragraph (xliii), 39-11-109(c)(ii) and (viii) and 39-13-
 17 105 are amended to read:

18
 19 **39-11-105. Exemptions.**

20
 21 (a) The following property is exempt from property
 22 taxation:

23
 24 (xliii) The property of Wyoming volunteer
 25 firefighters to the extent provided by W.S. 39-13-105.1.

26
 27 **39-11-109. Taxpayer remedies.**

28
 29 (c) Refunds. The following shall apply:

1

2 (ii) Wyoming residents meeting asset eligibility
3 requirements under paragraph (vii) of this subsection who
4 are sixty-five (65) years of age and older or who are
5 eighteen (18) years of age and older and are totally
6 disabled during the one (1) year period immediately
7 preceding the date of application for a refund under this
8 subsection and are not residents of any state funded
9 institution, are qualified for an exemption and refund of
10 state taxes as provided in this subsection. The application
11 shall indicate whether the applicant has applied for or
12 received any refund under this section, a property tax
13 exemption under W.S. 39-13-105 or 39-13-105.1, a property
14 tax refund under W.S. 39-13-109(c)(v) or a property tax
15 credit under W.S. 39-13-109(d) for the same calendar year.
16 Subject to legislative appropriation for the program, a
17 qualified single person whose actual income is less than
18 seventeen thousand five hundred dollars (\$17,500.00) shall
19 receive eight hundred dollars (\$800.00) reduced by the
20 percentage that his actual income exceeds ten thousand
21 dollars (\$10,000.00) per year and qualified married
22 persons, at least one (1) of whom is at least sixty-five
23 (65) years of age or totally disabled, whose actual income

1 is less than twenty-eight thousand five hundred dollars
2 (\$28,500.00) shall receive nine hundred dollars (\$900.00)
3 reduced by the percentage that their actual income exceeds
4 sixteen thousand dollars (\$16,000.00) per year. Until
5 remarriage a person sixty (60) years or older once
6 qualified through marriage remains eligible individually
7 for single person benefits, subject to income limitations,
8 after the death of his spouse;

9

10 (viii) Any refund provided by this subsection
11 shall be reduced by the dollar amount received by the
12 applicant for the preceding calendar year from any
13 exemption under W.S. 39-13-105 or 39-13-105.1, any
14 homeowner's tax credit under W.S. 39-13-109(d)(i) or any
15 tax refund under W.S. 39-13-109(c)(v). Refunds provided by
16 this subsection shall be calculated and may be reduced
17 based upon legislative appropriation for the program in
18 accordance with the following:

19

20 **39-13-105. Exemptions-veterans.**

21

