

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. [BILL NUMBER]

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 are amended to read:

9

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

11

12 (c) Refunds. The following shall apply:

13

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

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

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

14

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

22

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

22

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

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(END)