

ENROLLED ACT NO. 52, HOUSE OF REPRESENTATIVES

SIXTY-SEVENTH LEGISLATURE OF THE STATE OF WYOMING
2024 BUDGET SESSION

AN ACT relating to property tax; amending qualifications for the property tax refund program; amending qualifications for the county optional property tax refund program; amending the maximum refund under the property tax refund program; requiring audits; providing appropriations; and providing for an effective date.

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

Section 1. W.S. 39-13-109(c)(v)(B)(intro), (C), by creating a new subparagraph (G), (vi)(A), (C) and (E) is amended to read:

39-13-109. Taxpayer remedies.

(c) Refunds. The following shall apply:

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

(B) Gross income as used in this subparagraph shall be defined by the department through rules and regulations. Such gross income shall be verified by federal income tax returns which shall accompany the application for refund, if federal income tax returns were required and filed, or whatever other means necessary as determined by the department through rules and regulations. The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. The department shall issue all refunds due under this paragraph on or before September 30 of the year in which application is made for the refund. Any person shall qualify for a refund in the amount specified under this paragraph if the

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person's gross income including the total household income of which the person is a member does not exceed the greater of ~~one hundred twenty-five percent (125%)~~ one hundred sixty-five percent (165%) of the median gross household income for the applicant's county of residence or the state, as determined annually by the economic analysis division of the department of administration and information. Additionally, unless the person's tax liability is greater than ten percent (10%) of the person's household income, no person shall qualify for a refund under this paragraph unless the person has total household assets as defined by the department of revenue through rules and regulations of not to exceed one hundred fifty thousand dollars (\$150,000.00) per adult member of the household as adjusted annually by the statewide average Wyoming cost-of-living index published by the economic analysis division of the department of administration and information, excluding the following:

(C) A maximum refund granted under this paragraph shall not exceed seventy-five percent (75%) of the applicant's prior year's property tax, but in no instance shall the maximum amount of refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county of residence as determined annually by the department of revenue. The maximum refund calculated under this subparagraph shall be adjusted as follows, using the highest applicable percentage determined below, based on the person's gross income as determined in subparagraph (B) of this paragraph:

(I) If the person's gross income is one hundred twenty-five percent (125%) or less of the applicable median income, the refund shall be one hundred

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percent (100%) of the maximum refund calculated under this paragraph;

(II) If the gross income is one hundred forty-five percent (145%) or less of the applicable median income, the refund shall be sixty-five percent (65%) of the maximum refund calculated under this paragraph;

(III) If the gross income is one hundred sixty-five percent (165%) or less of the applicable median income, the refund shall be twenty-five percent (25%) of the maximum refund calculated under this paragraph.

(G) The department of audit, upon the request of a county treasurer or the department of revenue, may conduct a review of the distributed property tax refund under this program for compliance with the requirements of this paragraph.

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

(A) On or before the ~~first~~second Monday in ~~September~~October, an applicant may apply to the county treasurer for a property tax refund from property taxes paid on or before the first Monday in June for the preceding calendar year upon the applicant's principal residence including the land upon which the residence is located. An applicant shall have been a resident of this

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state for not less than five (5) years before applying for a refund under this paragraph. The affidavit shall include information as required by rule of the county on a form approved by the county. The tax refund granted shall be as provided by subparagraph (E) of this paragraph;

(C) Except as provided in subparagraph (D) of this paragraph, any person in the participating county shall qualify for a refund in the amount specified under this paragraph if any ad valorem tax due upon the person's principal residence in the county for the preceding calendar year was timely paid and if the person's gross income including the total household income of which the person is a member does not exceed an amount as determined by the county, which shall not exceed ~~one hundred twenty-five percent (125%)~~ one hundred sixty-five percent (165%) of the median gross household income for the county, as determined annually by the economic analysis division of the department of administration and information. As used in this subparagraph "gross income" shall have the same meaning as defined by department rules promulgated under paragraph (v) of this subsection. Gross income shall be verified by federal income tax returns, which shall accompany the application for refund, if federal income tax returns were required and filed, or by whatever other means necessary as determined by the county through rules;

(E) The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. A maximum refund granted under this paragraph shall not exceed a percentage of the applicant's prior year's property tax as determined by the county subject to this paragraph, which shall not exceed seventy-five percent

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(75%) of the applicant's prior year's property tax. In no instance shall the maximum amount of the refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county as determined annually by the department of revenue. The maximum refund shall be adjusted using the highest applicable percentage, based on the person's gross income as determined in subparagraph (C) of this paragraph, using the percentages specified in subdivisions (v)(C)(I) through (III) of this subsection. The total amount of the refunds under this paragraph and paragraph (v) of this section shall not exceed one hundred percent (100%) of the applicant's prior year's property tax. The county shall issue all refunds due under this paragraph on or before December 30 of the year in which application is made for the refund;

Section 2.

(a) There is appropriated ten thousand dollars (\$10,000.00) from the general fund to the department of revenue for the period beginning with the effective date of this act and ending June 30, 2026 to be expended only for purposes of programming costs to administer the property tax refund program under W.S. 39-13-109. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026.

(b) There is appropriated sixty thousand dollars (\$60,000.00) from the general fund to the department of revenue for the period beginning with the effective date of this act and ending June 30, 2026 to be expended only for purposes of personnel costs to administer the property tax refund program under W.S. 39-13-109. This appropriation

ORIGINAL HOUSE
BILL NO. HB0004

ENGROSSED

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shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026.

Section 3. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk