

## HOUSE BILL NO. HB0139

Tax refund to elderly and disabled.

Sponsored by: Representative(s) Hallinan, Barlow, Blake, Clem, Connolly, Flitner, Haley, Jennings, Miller, Pelkey, Pownall, Salazar, Sweeney and Zwonitzer and Senator(s) Anselmi-Dalton, Ellis and Pappas

A BILL

for

1 AN ACT relating to taxation and revenue; amending  
2 eligibility criteria for the tax refund to the elderly and  
3 disabled program; providing for administration of the tax  
4 refund by the department of revenue; requiring rulemaking;  
5 authorizing a position; providing an appropriation; and  
6 providing for effective dates.

7

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

9

10 **Section 1.** W.S. 39-11-109(c)(i)(A), (ii), (vi) and  
11 (vii)(intro) is amended to read:

12

13 **39-11-109. Taxpayer remedies.**

14

1 (c) Refunds. The following shall apply:

2

3 (i) As used in this subsection:

4

5 (A) "Department" means the department of  
6 ~~health-revenue~~;

7

8 (ii) Wyoming residents meeting asset eligibility  
9 requirements under paragraph (vii) of this subsection who  
10 are sixty-five (65) years of age and older or who are  
11 eighteen (18) years of age and older and are totally  
12 disabled during the one (1) year period immediately  
13 preceding the date of application for a refund under this  
14 subsection and are not residents of any state funded  
15 institution, are qualified for an exemption and refund of  
16 state taxes as provided in this subsection. The application  
17 shall indicate whether the applicant has applied for or  
18 received any refund under this section, a property tax  
19 exemption under W.S. 39-13-105, a property tax refund under  
20 W.S. 39-13-109(c)(v) or a property tax credit under W.S.  
21 39-13-109(d) for the same calendar year. Subject to  
22 legislative appropriation for the program, a qualified  
23 single person whose actual income is less than ~~seventeen~~

1 ~~thousand five hundred dollars (\$17,500.00)~~ thirteen  
2 thousand dollars (\$13,000.00) shall receive ~~eight hundred~~  
3 ~~dollars (\$800.00)~~ seven hundred dollars (\$700.00) reduced  
4 by the percentage that his actual income exceeds ~~ten~~  
5 ~~thousand dollars (\$10,000.00)~~ seven thousand five hundred  
6 dollars (\$7,500.00) per year and qualified married persons,  
7 at least one (1) of whom is at least sixty-five (65) years  
8 of age or totally disabled, whose actual income is less  
9 than ~~twenty-eight thousand five hundred dollars~~  
10 ~~(\$28,500.00)~~ twenty-one thousand dollars (\$21,000.00) shall  
11 receive ~~nine hundred dollars (\$900.00)~~ eight hundred  
12 dollars (\$800.00) reduced by the percentage that their  
13 actual income exceeds ~~sixteen thousand dollars (\$16,000.00)~~  
14 twelve thousand dollars (\$12,000.00) per year. Until  
15 remarriage a person sixty (60) years or older once  
16 qualified through marriage remains eligible individually  
17 for single person benefits, subject to income limitations,  
18 after the death of his spouse;

19

20 (vi) The department ~~of health~~ shall promulgate  
21 rules and regulations to carry out the provisions of this  
22 subsection;

23

1           (vii) No applicant is entitled to a refund under  
2 this subsection unless the person has total household  
3 assets as defined by the department ~~of health~~ through rules  
4 and regulations of not to exceed twenty-five thousand  
5 dollars (\$25,000.00) per adult member of the household as  
6 adjusted annually by the state average Wyoming  
7 cost-of-living index published by the economic analysis  
8 division of the department of administration and  
9 information. In determining assets, the following property  
10 is exempt:

11

12           **Section 2.**

13

14           (a) There is appropriated from the general fund two  
15 million five hundred sixteen thousand three hundred  
16 fifty-seven dollars (\$2,516,357.00) to the department of  
17 revenue for the purpose of providing the refunds offered  
18 under W.S. 39-11-109(c)(ii) and for the purposes of funding  
19 the position authorized in subsection (b) of this section.  
20 This appropriation shall be for the period beginning with  
21 the effective date of this act and ending June 30, 2022.  
22 This appropriation shall not be transferred or expended for  
23 any other purpose and any unexpended, unobligated funds

1 remaining from this appropriation shall revert as provided  
2 by law on June 30, 2022.

3

4 (b) The department of revenue is authorized one  
5 additional full-time permanent position to implement the  
6 purposes of this act. From funds appropriated in  
7 subsection (a) of this section, up to one hundred  
8 ninety-four thousand dollars (\$194,000.00) shall only be  
9 expended to fund the position authorized in this subsection  
10 for the period beginning with the effective date of this  
11 act and ending June 30, 2022.

12

13 **Section 3.** On or before July 1, 2020, the department  
14 of revenue shall adopt rules necessary to implement this  
15 act. Any rules adopted by the department of revenue in  
16 accordance with this section shall take effect on July 1,  
17 2020. Any rules adopted by the department of health in  
18 accordance with W.S. 39-11-109(c)(vi) shall continue in  
19 effect through June 30, 2020.

20

21 **Section 4.**

22

1           (a) Except as provided in subsection (b) of this  
2 section, this act is effective immediately upon completion  
3 of all acts necessary for a bill to become law as provided  
4 by Article 4, Section 8 of the Wyoming Constitution.

5

6           (b) Sections 1 and 2 of this act are effective July  
7 1, 2020.

8

9

(END)