

HOUSE BILL NO. HB0184

Mineral taxes-audit and refund.

Sponsored by: Representative(s) Anderson, R.

A BILL

for

1 AN ACT relating to taxation and revenue; providing for
2 amendments to mineral taxation enforcement provisions as
3 specified; 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. 39-14-108(b)(iii), 39-14-109(c)(i),
8 (ii) and (d)(ii), 39-14-208(b)(iii), 39-14-209(c)(i), (ii)
9 and (d)(iii), 39-14-308(b)(iii), 39-14-309(c)(i), (ii) and
10 (d)(ii), 39-14-408(b)(iii), 39-14-409(c)(i), (ii) and
11 (d)(ii), 39-14-508(b)(iii), 39-14-509(c)(i), (ii) and
12 (d)(ii), 39-14-608(b)(iii), 39-14-609(c)(i), (ii) and
13 (d)(ii), 39-14-708(b)(iii) and 39-14-709(c)(i), (ii) and
14 (d)(ii) are amended to read:

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16 **39-14-108. Enforcement.**

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1 (b) Audits. The following shall apply:

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3 (iii) Commencing January 1, 2003, the department
4 is authorized to rely on final audit findings, taxpayer
5 amended returns or department review, and to certify mine
6 product valuation amendments to the county assessor of the
7 county in which the property is located, to be entered upon
8 the assessment rolls of the county and taxes computed and
9 collected thereon subject to appeal under W.S.
10 39-14-109(b)(ii), provided that the return is filed within
11 three (3) years from the date the production should have
12 been ~~or was~~ reported pursuant to W.S. 39-14-107(a)(i),
13 ~~whichever is later,~~ and that the audit or review commenced
14 within the time period as required by paragraph (vii) of
15 this subsection. Commencement of an audit, completion of
16 an audit, and final audit findings and final determination
17 by the department being issued to the taxpayer shall not
18 preclude the taxpayer from filing amended returns within
19 the time period specified herein, and the amended returns
20 may be audited within the time period stated in paragraph
21 (vii) of this subsection;

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23 **39-14-109. Taxpayer remedies.**

24

1 (c) Refunds. The following shall apply:

2

3 (i) ~~If any person pays any tax, or portion~~
4 ~~thereof, found to have been erroneous or illegal, the board~~
5 ~~of county commissioners shall direct the county treasurer~~
6 ~~to refund the erroneous or illegal payment to the taxpayer.~~
7 ~~When an increase in the value of any product is subject to~~
8 ~~the approval of any agency of the United States of America~~
9 ~~or the state of Wyoming, or of any court, the increased~~
10 ~~value shall be subject to property taxation. In the event~~
11 ~~the increase in value is disapproved, either in whole or in~~
12 ~~part, then the amount of tax which has been paid on the~~
13 ~~disapproved part of the value shall be considered excess~~
14 ~~tax. Within one (1) year following the final determination~~
15 ~~of value, any person who has paid any such excess tax may~~
16 ~~apply for a refund, and the board of county commissioners~~
17 ~~shall refund the amount of excess tax paid~~ If a taxpayer
18 has reason to believe that ad valorem taxes imposed by this
19 article have been overpaid, a request for refund shall be
20 filed with the department by submitting amended returns
21 within three (3) years from the date the production should
22 have been reported pursuant to W.S. 39-14-107(a)(i). Any
23 refund granted shall be subject to modification or
24 revocation upon audit;

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(ii) If a taxpayer has reason to believe that taxes imposed by this article have been overpaid, a request for refund shall be filed with the department ~~on forms it prescribes prior to the end of the fifth calendar year following the calendar year which included the month for which overpayment was made~~ by submitting an amended return within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-107(a)(i).

Refunds of two thousand dollars (\$2,000.00), or less may be applied to subsequent payments for taxes imposed by this article. Requests for refunds exceeding two thousand dollars (\$2,000.00) shall be approved in writing by the department prior to the taxpayer receiving credit. All refunds granted are subject to modification or revocation upon audit.

(d) Credits. The following shall apply:

(ii) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit ~~period,~~ without regard to the limitation period for requesting refunds;

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39-14-208. Enforcement.

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(b) Audits. The following shall apply:

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(iii) Commencing January 1, 2003, the department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county from which the crude oil, lease condensate or natural gas was produced, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-209(b)(v), provided that the return is filed within three (3) years from the date the production should have been ~~or was~~ reported pursuant to W.S. 39-14-207(a)(i), ~~whichever is later,~~ and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection. Commencement of an audit, completion of an audit, and final audit findings and final determination by the department being issued to the taxpayer shall not preclude the taxpayer from filing amended returns within the time period specified herein, and the amended returns

23

1 may be audited within the time period stated in paragraph
2 (vii) of this subsection;

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4 **39-14-209. Taxpayer remedies.**

5

6 (c) Refunds. The following shall apply:

7

8 (i) ~~If any person pays any ad valorem tax, or~~
9 ~~portion thereof, found to have been erroneous or illegal,~~
10 ~~the board of county commissioners shall direct the county~~
11 ~~treasurer to refund the erroneous or illegal payment to the~~
12 ~~taxpayer. When an increase in the value of any product is~~
13 ~~subject to the approval of any agency of the United States~~
14 ~~of America or the state of Wyoming, or of any court, the~~
15 ~~increased value shall be subject to ad valorem taxation.~~
16 ~~In the event the increase in value is disapproved, either~~
17 ~~in whole or in part, then the amount of tax which has been~~
18 ~~paid on the disapproved part of the value shall be~~
19 ~~considered excess tax. Within one (1) year following the~~
20 ~~final determination of value, any person who has paid any~~
21 ~~such excess tax may apply for a refund, and the board of~~
22 ~~county commissioners shall refund the amount of excess tax~~
23 ~~paid~~ If a taxpayer has reason to believe that ad valorem
24 taxes imposed by this article have been overpaid, a request

1 for refund shall be filed with the department by submitting
2 amended returns within three (3) years from the date the
3 production should have been reported pursuant to W.S.
4 39-14-207(a)(i). Any refund granted shall be subject to
5 modification or revocation upon audit;

6
7 (ii) If a taxpayer has reason to believe that
8 severance taxes imposed by this article have been overpaid,
9 a request for refund shall be filed with the department ~~on~~
10 ~~forms it prescribes prior to the end of the fifth calendar~~
11 ~~year following the calendar year which included the month~~
12 ~~for which overpayment was made~~ by submitting an amended
13 return within three (3) years from the date the production
14 should have been reported pursuant to W.S. 39-14-207(a)(i).

15 Refunds of two thousand dollars (\$2,000.00), or less may be
16 applied to subsequent payments for severance taxes imposed
17 by this article. Requests for refunds exceeding two
18 thousand dollars (\$2,000.00) shall be approved in writing
19 by the department prior to the taxpayer receiving credit.
20 All refunds granted are subject to modification or
21 revocation upon audit.

22
23 (d) Credits. The following shall apply:
24

1 (iii) The taxpayer is entitled to receive an
2 offsetting credit for any overpaid ad valorem or severance
3 tax identified by an audit that is within the scope of the
4 audit ~~period,~~ without regard to the limitation period for
5 requesting refunds.

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7 **39-14-308. Enforcement.**

8
9 (b) Audits. The following shall apply:

10
11 (iii) Commencing January 1, 2003, the department
12 is authorized to rely on final audit findings, taxpayer
13 amended returns or department review, and to certify mine
14 product valuation amendments to the county assessor of the
15 county in which the property is located, to be entered upon
16 the assessment rolls of the county and taxes computed and
17 collected thereon subject to appeal under W.S.
18 39-14-309(b)(ii), provided that the return is filed within
19 three (3) years from the date the production should have
20 been ~~or was~~ reported pursuant to W.S. 39-14-307(a)(i),
21 ~~whichever is later,~~ and that the audit or review commenced
22 within the time period as required by paragraph (vii) of
23 this subsection. Commencement of an audit, completion of
24 an audit, and final audit findings and final determination

1 by the department being issued to the taxpayer shall not
2 preclude the taxpayer from filing amended returns within
3 the time period specified herein, and the amended returns
4 may be audited within the time period stated in paragraph
5 (vii) of this subsection;

6
7 **39-14-309. Taxpayer remedies.**

8
9 (c) Refunds. The following shall apply:

10
11 ~~(i) If any person pays any tax, or portion~~
12 ~~thereof, found to have been erroneous or illegal, the board~~
13 ~~of county commissioners shall direct the county treasurer~~
14 ~~to refund the erroneous or illegal payment to the taxpayer.~~
15 ~~When an increase in the value of any product is subject to~~
16 ~~the approval of any agency of the United States of America~~
17 ~~or the state of Wyoming, or of any court, the increased~~
18 ~~value shall be subject to property taxation. In the event~~
19 ~~the increase in value is disapproved, either in whole or in~~
20 ~~part, then the amount of tax which has been paid on the~~
21 ~~disapproved part of the value shall be considered excess~~
22 ~~tax. Within one (1) year following the final determination~~
23 ~~of value, any person who has paid any such excess tax may~~
24 ~~apply for a refund, and the board of county commissioners~~

1 ~~shall refund the amount of excess tax paid~~ If a taxpayer
2 has reason to believe that ad valorem taxes imposed by this
3 article have been overpaid, a request for refund shall be
4 filed with the department by submitting amended returns
5 within three (3) years from the date the production should
6 have been reported pursuant to W.S. 39-14-307(a)(i). Any
7 refund granted shall be subject to modification or
8 revocation upon audit;

9
10 (ii) If a taxpayer has reason to believe that
11 taxes imposed by this article have been overpaid, a request
12 for refund shall be filed with the department ~~on forms it~~
13 ~~prescribes prior to the end of the fifth calendar year~~
14 ~~following the calendar year which included the month for~~
15 ~~which overpayment was made~~ by submitting an amended return
16 within three (3) years from the date the production should
17 have been reported pursuant to W.S. 39-14-307(a)(i).

18 Refunds of two thousand dollars (\$2,000.00), or less may be
19 applied to subsequent payments for taxes imposed by this
20 article. Requests for refunds exceeding two thousand
21 dollars (\$2,000.00) shall be approved in writing by the
22 department prior to the taxpayer receiving credit. All
23 refunds granted are subject to modification or revocation
24 upon audit.

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2 (d) Credits. The following shall apply:

3

4 (ii) The taxpayer is entitled to receive an
5 offsetting credit for any overpaid gross product or
6 severance tax identified by an audit that is within the
7 scope of the audit ~~period,~~ without regard to the limitation
8 period for requesting refunds;

9

10 **39-14-408. Enforcement.**

11

12 (b) Audits. The following shall apply:

13

14 (iii) Commencing January 1, 2003, the department
15 is authorized to rely on final audit findings, taxpayer
16 amended returns or department review, and to certify mine
17 product valuation amendments to the county assessor of the
18 county in which the property is located, to be entered upon
19 the assessment rolls of the county and taxes computed and
20 collected thereon subject to appeal under W.S.
21 39-14-409(b)(ii), provided that the return is filed within
22 three (3) years from the date the production should have
23 been ~~or was~~ reported pursuant to W.S. 39-14-407(a)(i),
24 ~~whichever is later,~~ and that the audit or review commenced

1 within the time period as required by paragraph (vii) of
2 this subsection. Commencement of an audit, completion of
3 an audit, and final audit findings and final determination
4 by the department being issued to the taxpayer shall not
5 preclude the taxpayer from filing amended returns within
6 the time period specified herein, and the amended returns
7 may be audited within the time period stated in paragraph
8 (vii) of this subsection;

9

10 **39-14-409. Taxpayer remedies.**

11

12 (c) Refunds. The following shall apply:

13

14 (i) ~~If any person pays any tax, or portion~~
15 ~~thereof, found to have been erroneous or illegal, the board~~
16 ~~of county commissioners shall direct the county treasurer~~
17 ~~to refund the erroneous or illegal payment to the taxpayer.~~
18 ~~When an increase in the value of any product is subject to~~
19 ~~the approval of any agency of the United States of America~~
20 ~~or the state of Wyoming, or of any court, the increased~~
21 ~~value shall be subject to property taxation. In the event~~
22 ~~the increase in value is disapproved, either in whole or in~~
23 ~~part, then the amount of tax which has been paid on the~~
24 ~~disapproved part of the value shall be considered excess~~

1 ~~tax. Within one (1) year following the final determination~~
2 ~~of value, any person who has paid any such excess tax may~~
3 ~~apply for a refund, and the board of county commissioners~~
4 ~~shall refund the amount of excess tax paid~~ If a taxpayer
5 has reason to believe that ad valorem taxes imposed by this
6 article have been overpaid, a request for refund shall be
7 filed with the department by submitting amended returns
8 within three (3) years from the date the production should
9 have been reported pursuant to W.S. 39-14-407(a)(i). Any
10 refund granted shall be subject to modification or
11 revocation upon audit;

12
13 (ii) If a taxpayer has reason to believe that
14 taxes imposed by this article have been overpaid, a request
15 for refund shall be filed with the department ~~on forms it~~
16 ~~prescribes prior to the end of the fifth calendar year~~
17 ~~following the calendar year which included the month for~~
18 ~~which overpayment was made~~ by submitting an amended return
19 within three (3) years from the date the production should
20 have been reported pursuant to W.S. 39-14-407(a)(i).

21 Refunds of two thousand dollars (\$2,000.00), or less may be
22 applied to subsequent payments for taxes imposed by this
23 article. Requests for refunds exceeding two thousand
24 dollars (\$2,000.00) shall be approved in writing by the

1 department prior to the taxpayer receiving credit. All
2 refunds granted are subject to modification or revocation
3 upon audit.

4

5 (d) Credits. The following shall apply:

6

7 (ii) The taxpayer is entitled to receive an
8 offsetting credit for any overpaid gross product or
9 severance tax identified by an audit that is within the
10 scope of the audit ~~period,~~ without regard to the limitation
11 period for requesting refunds;

12

13 **39-14-508. Enforcement.**

14

15 (b) Audits. The following shall apply:

16

17 (iii) Commencing January 1, 2003, the department
18 is authorized to rely on final audit findings, taxpayer
19 amended returns or department review, and to certify mine
20 product valuation amendments to the county assessor of the
21 county in which the property is located, to be entered upon
22 the assessment rolls of the county and taxes computed and
23 collected thereon subject to appeal under W.S.
24 39-14-509(b)(ii), provided that the return is filed within

1 three (3) years from the date the production should have
2 been ~~or was~~ reported pursuant to W.S. 39-14-507(a)(i),
3 ~~whichever is later,~~ and that the audit or review commenced
4 within the time period as required by paragraph (vii) of
5 this subsection. Commencement of an audit, completion of
6 an audit, and final audit findings and final determination
7 by the department being issued to the taxpayer shall not
8 preclude the taxpayer from filing amended returns within
9 the time period specified herein, and the amended returns
10 may be audited within the time period stated in paragraph
11 (vii) of this subsection;

12

13 **39-14-509. Taxpayer remedies.**

14

15 (c) Refunds. The following shall apply:

16

17 (i) ~~If any person pays any tax, or portion~~
18 ~~thereof, found to have been erroneous or illegal, the board~~
19 ~~of county commissioners shall direct the county treasurer~~
20 ~~to refund the erroneous or illegal payment to the taxpayer.~~
21 ~~When an increase in the value of any product is subject to~~
22 ~~the approval of any agency of the United States of America~~
23 ~~or the state of Wyoming, or of any court, the increased~~
24 ~~value shall be subject to property taxation. In the event~~

1 ~~the increase in value is disapproved, either in whole or in~~
2 ~~part, then the amount of tax which has been paid on the~~
3 ~~disapproved part of the value shall be considered excess~~
4 ~~tax. Within one (1) year following the final determination~~
5 ~~of value, any person who has paid any such excess tax may~~
6 ~~apply for a refund, and the board of county commissioners~~
7 ~~shall refund the amount of excess tax paid.~~ If a taxpayer
8 has reason to believe that ad valorem taxes imposed by this
9 article have been overpaid, a request for refund shall be
10 filed with the department by submitting amended returns
11 within three (3) years from the date the production should
12 have been reported pursuant to W.S. 39-14-507(a)(i). Any
13 refund granted shall be subject to modification or
14 revocation upon audit;

15

16 (ii) If a taxpayer has reason to believe that
17 taxes imposed by this article have been overpaid, a request
18 for refund shall be filed with the department ~~on forms it~~
19 ~~prescribes prior to the end of the fifth calendar year~~
20 ~~following the calendar year which included the month for~~
21 ~~which overpayment was made~~ by submitting an amended return
22 within three (3) years from the date the production should
23 have been reported pursuant to W.S. 39-14-507(a)(i).

24 Refunds of two thousand dollars (\$2,000.00), or less may be

1 applied to subsequent payments for taxes imposed by this
2 article. Requests for refunds exceeding two thousand
3 dollars (\$2,000.00) shall be approved in writing by the
4 department prior to the taxpayer receiving credit. All
5 refunds granted are subject to modification or revocation
6 upon audit.

7

8 (d) Credits. The following shall apply:

9

10 (ii) The taxpayer is entitled to receive an
11 offsetting credit for any overpaid gross product or
12 severance tax identified by an audit that is within the
13 scope of the audit ~~period,~~ without regard to the limitation
14 period for requesting refunds;

15

16 **39-14-608. Enforcement.**

17

18 (b) Audits. The following shall apply:

19

20 (iii) Commencing January 1, 2003, the department
21 is authorized to rely on final audit findings, taxpayer
22 amended returns or department review, and to certify mine
23 product valuation amendments to the county assessor of the
24 county in which the property is located, to be entered upon

1 the assessment rolls of the county and taxes computed and
2 collected thereon subject to appeal under W.S.
3 39-14-609(b)(ii), provided that the return is filed within
4 three (3) years from the date the production should have
5 been ~~or was~~ reported pursuant to W.S. 39-14-607(a)(i),
6 ~~whichever is later,~~ and that the audit or review commenced
7 within the time period as required by paragraph (vii) of
8 this subsection. Commencement of an audit, completion of
9 an audit, and final audit findings and final determination
10 by the department being issued to the taxpayer shall not
11 preclude the taxpayer from filing amended returns within
12 the time period specified herein, and the amended return
13 may be audited within the time period stated in paragraph
14 (vii) of this subsection;

15

16 **39-14-609. Taxpayer remedies.**

17

18 (c) Refunds. The following shall apply:

19

20 (i) ~~If any person pays any tax, or portion~~
21 ~~thereof, found to have been erroneous or illegal, the board~~
22 ~~of county commissioners shall direct the county treasurer~~
23 ~~to refund the erroneous or illegal payment to the taxpayer.~~
24 ~~When an increase in the value of any product is subject to~~

1 ~~the approval of any agency of the United States of America~~
2 ~~or the state of Wyoming, or of any court, the increased~~
3 ~~value shall be subject to property taxation. In the event~~
4 ~~the increase in value is disapproved, either in whole or in~~
5 ~~part, then the amount of tax which has been paid on the~~
6 ~~disapproved part of the value shall be considered excess~~
7 ~~tax. Within one (1) year following the final determination~~
8 ~~of value, any person who has paid any such excess tax may~~
9 ~~apply for a refund, and the board of county commissioners~~
10 ~~shall refund the amount of excess tax paid~~ If a taxpayer
11 has reason to believe that ad valorem taxes imposed by this
12 article have been overpaid, a request for refund shall be
13 filed with the department by submitting amended returns
14 within three (3) years from the date the production should
15 have been reported pursuant to W.S. 39-14-607(a)(i). Any
16 refund granted shall be subject to modification or
17 revocation upon audit;

18
19 (ii) If a taxpayer has reason to believe that
20 taxes imposed by this article have been overpaid, a request
21 for refund shall be filed with the department ~~on forms it~~
22 ~~prescribes prior to the end of the fifth calendar year~~
23 ~~following the calendar year which included the month for~~
24 ~~which overpayment was made~~ by submitting an amended return

1 within three (3) years from the date the production should
2 have been reported pursuant to W.S. 39-14-607(a)(i).

3 Refunds of two thousand dollars (\$2,000.00), or less may be
4 applied to subsequent payments for taxes imposed by this
5 article. Requests for refunds exceeding two thousand
6 dollars (\$2,000.00) shall be approved in writing by the
7 department prior to the taxpayer receiving credit. All
8 refunds granted are subject to modification or revocation
9 upon audit.

10

11 (d) Credits. The following shall apply:

12

13 (ii) The taxpayer is entitled to receive an
14 offsetting credit for any overpaid gross product or
15 severance tax identified by an audit that is within the
16 scope of the audit ~~period~~, without regard to the limitation
17 period for requesting refunds;

18

19 **39-14-708. Enforcement.**

20

21 (b) Audits. The following shall apply:

22

23 (iii) Commencing January 1, 2003, the department
24 is authorized to rely on final audit findings, taxpayer

1 amended returns or department review, and to certify mine
2 product valuation amendments to the county assessor of the
3 county in which the property is located, to be entered upon
4 the assessment rolls of the county and taxes computed and
5 collected thereon subject to appeal under W.S.
6 39-14-709(b)(ii), provided that the return is filed within
7 three (3) years from the date the production should have
8 been ~~or was~~ reported pursuant to W.S. 39-14-707(a)(i),
9 ~~whichever is later,~~ and that the audit or review commenced
10 within the time period as required by paragraph (vii) of
11 this subsection. Commencement of an audit, completion of
12 an audit, and final audit findings and final determination
13 by the department being issued to the taxpayer shall not
14 preclude the taxpayer from filing amended returns within
15 the time period specified herein, and the amended returns
16 may be audited within the time period stated in paragraph
17 (vii) of this subsection;

18

19 **39-14-709. Taxpayer remedies.**

20

21 (c) Refunds. The following shall apply:

22

23 (i) ~~If any person pays any tax, or portion~~
24 ~~thereof, found to have been erroneous or illegal, the board~~

1 ~~of county commissioners shall direct the county treasurer~~
2 ~~to refund the erroneous or illegal payment to the taxpayer.~~
3 ~~When an increase in the value of any product is subject to~~
4 ~~the approval of any agency of the United States of America~~
5 ~~or the state of Wyoming, or of any court, the increased~~
6 ~~value shall be subject to property taxation. In the event~~
7 ~~the increase in value is disapproved, either in whole or in~~
8 ~~part, then the amount of tax which has been paid on the~~
9 ~~disapproved part of the value shall be considered excess~~
10 ~~tax. Within one (1) year following the final determination~~
11 ~~of value, any person who has paid any such excess tax may~~
12 ~~apply for a refund, and the board of county commissioners~~
13 ~~shall refund the amount of excess tax paid.~~ If a taxpayer
14 has reason to believe that ad valorem taxes imposed by this
15 article have been overpaid, a request for refund shall be
16 filed with the department by submitting amended returns
17 within three (3) years from the date the production should
18 have been reported pursuant to W.S. 39-14-707(a)(i). Any
19 refund granted shall be subject to modification or
20 revocation upon audit;

21

22 (ii) If a taxpayer has reason to believe that
23 taxes imposed by this article have been overpaid, a request
24 for refund shall be filed with the department ~~on forms it~~

1 ~~prescribes prior to the end of the fifth calendar year~~
2 ~~following the calendar year which included the month for~~
3 ~~which overpayment was made~~ by submitting an amended return
4 within three (3) years from the date the production should
5 have been reported pursuant to W.S. 39-14-707(a)(i).

6 Refunds of two thousand dollars (\$2,000.00), or less may be
7 applied to subsequent payments for taxes imposed by this
8 article. Requests for refunds exceeding two thousand
9 dollars (\$2,000.00) shall be approved in writing by the
10 department prior to the taxpayer receiving credit. All
11 refunds granted are subject to modification or revocation
12 upon audit.

13

14 (d) Credits. The following shall apply:

15

16 (ii) The taxpayer is entitled to receive an
17 offsetting credit for any overpaid gross product or
18 severance tax identified by an audit that is within the
19 scope of the audit ~~period,~~ without regard to the limitation
20 period for requesting refunds;

21

22 **Section 2.** This act is effective July 1, 2009.

23

24

(END)