

Bill No.: HB0220

Effective: 7/1/2017

LSO No.: 17LSO-0342

Enrolled Act No.: HEA No. 0074

Chapter No.: [Chapter Number_RO]

Prime Sponsor: Edwards

Catch Title: Ad valorem taxation-liens on mineral production.

Subject: Clarifying who is not a delinquent taxpayer with respect to ad valorem tax liens.

Summary/Major Elements:

- This bill provides that with respect to ad valorem tax liens, a delinquent taxpayer does not include an owner of a royalty interest, overriding royalty or other interest carved out of the mineral estate if the person who is producing the mineral and legally responsible for remitting ad valorem taxes, fees, penalties or interest on production withholds a portion of the royalty, overriding royalty or other interest carved out of the mineral estate for the purpose of remitting taxes, fees, penalties or interest on behalf of the owner.
- The bill clarifies that an ad valorem tax lien will not attach to these interests.

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