

SENATE FILE NO. SF0118

Tax liability mineral production.

Sponsored by: Senator(s) Driskill, Boner and Von Flatern and
Representative(s) Barlow, Clausen, Clem and
Zwonitzer

A BILL

for

1 AN ACT relating to taxation and revenue; providing for tax
2 lien priority for liens on mineral production; specifying
3 applicability; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-13-108(d)(vi)(C) and (D) is amended
8 to read:

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10 **39-13-108. Enforcement.**

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12 (d) Liens. The following shall apply:

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14 (vi) Liens on mineral production. The following
15 shall apply:

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(C) Any lien arising under this paragraph is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind held by any person except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by subparagraph (E) of this paragraph if the county fails to:

(I) Not later than ninety (90) days after the date the tax became delinquent or was billed, whichever is later, provide notice of delinquent taxes due by certified mail to any bona fide creditor that holds a properly perfected, filed or recorded lien as set forth in subparagraph (C) of this paragraph and that provided a copy of its properly perfected, filed or recorded lien to the county treasurer; and

(II) Not later than one hundred twenty (120) days after the date the tax became delinquent or was billed, whichever is later, file its lien as provided by subparagraph (E) of this paragraph.

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2 (D) The county may file a notice of lien at
3 any time at its discretion, subject to the priorities in
4 subparagraph (C), except no lien shall be enforced until the
5 right of the taxpayer to file and properly perfect an appeal
6 concerning the tax delinquent property before the state board
7 of equalization has expired. A properly perfected appeal on
8 the tax delinquent property before the state board of
9 equalization or any subsequent properly perfected appeal on
10 the same property to a district court or the supreme court
11 shall stay enforcement of a lien filed by the county until
12 such appeal has been exhausted or concluded;

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14 **Section 2.** This act applies to any county ad valorem
15 tax lien perfected on or after July 1, 2019.

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17 **Section 3.** This act is effective July 1, 2019.

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(END)