

[TO SUBSTITUTE BILL No. 1]

1 Page 8-after line 5 Insert:

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3 "(j) Notwithstanding subsection (a) of this section or any
4 other provision of law, upon receiving an application from a
5 taxpayer a county may enter into an agreement with the taxpayer to
6 accept payments for the ad valorem tax on mineral production under
7 the processes and procedures in place prior to the effective date
8 of this section, subject to the following:

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10 (i) Prior to entering into any agreement under this
11 subsection, the county shall:

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13 (A) Establish uniform eligibility criteria and an
14 application process;

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16 (B) Conduct at least one (1) public meeting related
17 to the proposed agreement. The county shall notify all taxing
18 authorities that receive any taxes that may be impacted by the
19 agreement of the meeting at least fourteen (14) days prior to the
20 meeting.

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22 (ii) Upon entering into any agreement under this
23 subsection, the county shall notify the department. The
24 notification under this subsection shall be provided no later than
25 February 1, 2022 for all taxpayers;

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27 (iii) Upon receipt of notice from a county under this
28 subsection, the department shall exempt the taxpayer from the
29 provisions of this section and the taxpayer shall be subject to
30 all processes, procedures and requirements in place prior to the
31 effective date of this section;

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33 (iv) No taxpayer shall be eligible for an agreement under
34 this subsection for mineral production from any property acquired
35 on or after the effective date of this section."

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37 Page 24-line 1 After "basis." insert "No county shall be
38 eligible for a loan under this subsection for
39 any agreement made with a taxpayer pursuant to
40 W.S. 39-13-113(j), as created by section 1 of
41 this act." BARLOW