

**Bill No.:** HB0159 **Effective:** **Immediately**  
**LSO No.:** **20LSO-0302**  
**Enrolled Act No.:** HEA No. 0078  
**Chapter No.:** 142  
**Prime Sponsor:** Select Committee on Coal/Mineral Bankruptcies  
**Catch Title:** **Monthly payment of ad valorem tax on mineral production.**  
**Subject:** Monthly payment of ad valorem tax on mineral production.

**Summary/Major Elements:**

- Under current law, the ad valorem tax on mineral production is paid in two (2) payments with the first payment due by November 10 of the year following the year of production and the second payment due by May 10 of the following year.
- The act creates a provision providing for the monthly payment of the ad valorem tax on mineral production not later than the twenty-fifth day of the second month following production.
- The act provides procedures for implementation of the monthly payment of the tax including providing for the reporting, payment, reconciliation and distribution of the monthly payments.
- Notwithstanding the provision requiring monthly payments, the act provides for a transition period for mineral producers to transition from the current payment structure to the monthly payment of taxes. The transition period begins with payments first due in 2020 for 2019 mineral production.
- The transition period in the act specifies payment schedules through mineral production in 2026. That payment schedule would then continue until additional affirmative action is taken by the legislature to complete the transition to monthly payments.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.