

**Bill No.:** SF0139 **Effective:** 7/1/2020 12:00:00 AM

**LSO No.:** 20LSO-0598

**Enrolled Act No.:** SEA No. 0060

**Chapter No.:** 141

**Prime Sponsor:** Select Committee on Coal/Mineral Bankruptcies

**Catch Title:** Tax lien enforcement-2.

**Subject:** Tax liens on mineral production.

**Summary/Major Elements:**

- The act amends provisions related to the perfection of county tax liens on mineral production and clarifies that liens on mineral production occurring on or after January 1, 2021 are automatically perfected upon the production of the mineral.
- The act also amends provisions related to the notice required related to county tax liens on mineral production and specifies that notice of intent to foreclose is required to foreclose a lien pursuant to a tax sale for mineral production on or after January 1, 2021.
- The act specifies the superiority of liens on mineral production on or after January 1, 2021 and provides that the lien is not enforceable on a new owner if the new owner certifies that at the time of transfer all taxes were current or the applicable taxing authorities had released, settled or agreed to payment terms regarding the taxes.

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.