

SENATE FILE NO. SF0045

Monthly ad valorem tax revisions.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to ad valorem taxation of mineral
2 production; codifying the payment of ad valorem taxation
3 during the transition period between the current payment
4 schedule and monthly payment of the tax; specifying
5 penalties; repealing related provisions; providing an
6 appropriation; and providing for an effective date.

7

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

9

10 **Section 1.** W.S. 39-13-113 by creating new subsections
11 (g) and (h) is amended to read:

12

13 **39-13-113. Monthly payment of ad valorem tax on gross**
14 **product of mineral production.**

15

1 (g) Notwithstanding subsection (b) of this section
2 providing for monthly payments, the following payment
3 schedule shall apply to the payment of ad valorem tax to
4 the department or to the counties as applicable for mineral
5 production for the specified tax years, provided that the
6 payments under this subsection shall not apply to any
7 taxpayer that makes an agreement under W.S. 39-13-113(f):

8
9 (i) For the ad valorem tax on mineral production
10 from calendar year 2018, the second fifty percent (50%)
11 payment shall be due to the counties on May 10, 2020 under
12 the processes and procedures in place prior to January 1,
13 2020;

14
15 (ii) For the ad valorem tax on mineral
16 production from calendar year 2019, payments shall be due
17 to the counties as follows:

18
19 (A) Twenty-five percent (25%) on October
20 10, 2020;

21
22 (B) Twenty-five percent (25%) on November
23 10, 2020;

1

2

(C) Sixteen and sixty-six hundredths
percent (16.66%) on April 10, 2021;

4

5

(D) Sixteen and sixty-seven hundredths
percent (16.67%) on May 10, 2021;

7

8

(E) Sixteen and sixty-seven hundredths
percent (16.67%) on June 10, 2021.

10

11

(iii) For the ad valorem tax on mineral
production from calendar year 2020, payments shall be due
to the counties as follows:

14

15

(A) Sixteen and sixty-six hundredths
percent (16.66%) on September 10, 2021;

17

18

(B) Sixteen and sixty-seven hundredths
percent (16.67%) on October 10, 2021;

20

21

(C) Sixteen and sixty-seven hundredths
percent (16.67%) on November 10, 2021;

23

1 (D) Twelve and one-half percent (12.5%) on
2 the tenth day of March, April, May and June of 2022.

3
4 (iv) For the ad valorem tax on mineral
5 production from calendar year 2021, payments shall be due
6 to the department as provided in this paragraph. Payments
7 shall be calculated using the mill levy rate established by
8 the county for the immediately preceding year and shall be
9 reconciled using the then current mill levy rate not later
10 than December 10, 2023 in the same manner as provided in
11 W.S. 39-13-113(b):

12
13 (A) Twelve and one-half percent (12.5%) on
14 the tenth day of August, September, October and November of
15 2022;

16
17 (B) Ten percent (10%) on the tenth day of
18 February, March, April, May and June of 2023.

19
20 (v) For the ad valorem tax on mineral production
21 from calendar year 2022, payments shall be due to the
22 department as provided in this paragraph. Payments shall be
23 calculated using the mill levy rate established by the

1 county for the immediately preceding year and shall be
2 reconciled using the then current mill levy rate not later
3 than December 10, 2024 in the same manner as provided in
4 W.S. 39-13-113(b):

5
6 (A) Ten percent (10%) on the tenth day of
7 July, August, September, October and November of 2023;

8
9 (B) Eight and thirty-three hundredths
10 percent (8.33%) on December 10, 2023;

11
12 (C) Eight and thirty-three hundredths
13 percent (8.33%) on the tenth day of January, February and
14 March 2024;

15
16 (D) Eight and thirty-four hundredths
17 percent (8.34%) on the tenth day of April and May 2024.

18
19 (vi) For the ad valorem tax on mineral
20 production from calendar years 2023 through 2025, payments
21 shall be due to the department as provided in this
22 paragraph. Payments shall be calculated using the mill levy
23 rate established by the county for the immediately

1 preceding year and shall be reconciled using the then
2 current mill levy rate not later than December 10 of the
3 applicable year in the same manner as provided in W.S.
4 39-13-113(b). Payments under this paragraph shall be made
5 at a rate of eight and thirty-three hundredths percent
6 (8.33%) of the total amount due on the tenth day of every
7 month beginning June 10, 2024 for 2023 production, provided
8 that the November payment for each year shall be sixteen
9 and sixty-seven hundredths percent (16.67%);

10
11 (vii) For the ad valorem tax on mineral
12 production from calendar years 2026 and each year
13 thereafter, payments shall be due to the department as
14 provided in this paragraph. Payments shall be calculated
15 using the mill levy rate established by the county for the
16 immediately preceding year and shall be reconciled using
17 the then current mill levy rate not later than December 10
18 of the applicable year in the same manner as provided in
19 W.S. 39-13-113(b). Payments under this paragraph shall be
20 made at a rate of eight and thirty-three hundredths percent
21 (8.33%) of the total amount due on the tenth day of every
22 month beginning March 10, 2027 for 2026 production.
23 Payments shall continue under this paragraph until

1 affirmative action is taken by the legislature to revise
2 the required payment schedule under this section.

3
4 (h) Failure to pay any tax due pursuant to the
5 procedures in subsection (g) of this this section shall be
6 subject to penalties and interest as provided by law, with
7 penalties and interest accruing from the date that payment
8 is due under that subsection or the date that notice of the
9 tax due was sent to the taxpayer, whichever date is later.
10 Failure to send notice, or to demand payment of taxes, does
11 not invalidate any taxes due.

12
13 **Section 2.** 2020 Wyoming Session Laws, Chapter 142,
14 Section 3 is repealed.

15
16 **Section 3.** There is appropriated one dollar (\$1.00)
17 from the legislative stabilization reserve account to the
18 department of revenue for the costs of implementing this
19 act. This appropriation shall be for the period beginning
20 with the effective date of this act and ending June 30,
21 2022. This appropriation shall not be transferred or
22 expended for any other purpose and any unexpended,
23 unobligated funds remaining from this appropriation shall

1 revert as provided by law on June 30, 2022. It is the
2 intent of the legislature that this appropriation not be
3 included in the department's standard budget for the
4 immediately succeeding fiscal biennium.

5

6 **Section 4.** This act is effective immediately upon
7 completion of all acts necessary for a bill to become law
8 as provided by Article 4, Section 8 of the Wyoming
9 Constitution.

10

11

(END)