

**Bill No.:** SF0038 **Effective:** **Immediately**  
**LSO No.:** 22LSO-0234  
**Enrolled Act No.:** SEA No. 0030  
**Chapter No.:** 53  
**Prime Sponsor:** Joint Revenue Interim Committee  
**Catch Title:** **Monthly ad valorem tax revisions.**  
**Subject:** Collection and reporting of ad valorem taxes on mineral production.

**Summary/Major Elements:**

- This act revises the timing for reporting and payment of ad valorem taxes on mineral production and requires the Department of Revenue to provide an invoice to the taxpayer.
- This act clarifies existing law related to the payment of deferred taxes on mineral production from calendar years 2020 and 2021 and specifies that counties are required to track payments of deferred taxes and send an annual invoice to the taxpayer.
- This act specifies penalties for a failure to make deferred tax payments and specifies a procedure for payment of the remaining deferred taxes if the taxpayer is no longer required to file a severance tax report with the Department of Revenue.

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.