

HOUSE BILL NO. HB0090

Monthly ad valorem tax revisions-collections.

Sponsored by: Representative(s) Greear and Crago and
Senator(s) Perkins

A BILL

for

1 AN ACT relating to taxes on mineral production; authorizing
2 garnishment to satisfy unpaid taxes due on mineral
3 production; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-13-113(e) by creating a new
8 paragraph (iv) is amended to read:

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10 **39-13-113. Monthly payment of ad valorem tax on gross**
11 **product of mineral production.**

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13 (e) Failure to make payments at the time they are due
14 and payable under this section shall subject the taxpayer

1 to the enforcement provisions of W.S. 39-13-108 and shall
2 also be subject to enforcement as follows:

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4 (iv) As an alternative to distraint of property
5 under W.S. 39-13-107(b)(ii)(B), the county treasurer or the
6 department may garnish any payments, debts or other
7 monetary obligations owed by a third person to the taxpayer
8 that are related to mineral or mine production to satisfy
9 any unpaid taxes due under this section. This paragraph
10 shall only apply after the date to appeal the taxes has
11 expired and shall not apply during the time an appeal is
12 pending before the state board of equalization or any court
13 of competent jurisdiction.

14

15 **Section 2.** This act is effective July 1, 2022.

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(END)