

HOUSE BILL NO. HB0169

Tax collections.

Sponsored by: Representative(s) Barlow and Larsen and  
Senator(s) Von Flatern and Wasserburger

A BILL

for

1 AN ACT relating to mineral taxes; providing for monthly  
2 payment of ad valorem taxes as specified; providing  
3 applicability; providing rulemaking authority; and  
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-13-107(b)(i)(D), 39-13-108(b)(i),  
9 39-13-111 by creating a new subsection (c),  
10 39-14-107(b)(ii) and 39-14-207(b)(ii) are amended to read:

11

12 **39-13-107. Compliance; collection procedures.**

13

14 (b) The following provisions shall apply to the  
15 payment of taxes, distraint of property and deferral:

1

2 (i) The following shall apply to the payment of  
3 taxes due:

4

5 (D) Except as otherwise provided under  
6 chapter 14 of this title, taxes provided by this act are  
7 due and payable at the office of the county treasurer of  
8 the county in which the taxes are levied. Fifty percent  
9 (50%) of the taxes are due on and after September 1 and  
10 payable on and after November 10 in each year and the  
11 remaining fifty percent (50%) of the taxes are due on and  
12 after March 1 and payable on and after May 10 of the  
13 succeeding calendar year except as hereafter provided. If  
14 the entire tax is paid on or before December 31, no  
15 interest or penalty is chargeable;

16

17 **39-13-108. Enforcement.**

18

19 (b) Interest. The following shall apply:

20

21 (i) Except as otherwise provided under chapter  
22 14 of this title, taxes provided by this act are due and  
23 payable at the office of the county treasurer of the county

1 in which the taxes are levied. Fifty percent (50%) of the  
2 taxes are due on and after September 1 and payable on and  
3 after November 10 in each year and the remaining fifty  
4 percent (50%) of the taxes are due on and after March 1 and  
5 payable on and after May 10 of the succeeding calendar year  
6 except as hereafter provided. If the entire tax is paid on  
7 or before December 31, no interest or penalty is  
8 chargeable;

9

10 **39-13-111. Distribution.**

11

12 (c) Effective January 1, 2016 ad valorem taxes  
13 collected monthly as required under chapter 14 of this  
14 title shall be held in escrow by the county treasurer until  
15 November 11 of the year following the year for which the  
16 taxes were collected, at which time the funds shall be  
17 distributed in accordance with the title, except for any  
18 portion of the funds disputed through the tax appeal  
19 process until the dispute is resolved.

20

21 **39-14-107. Compliance; collection procedures.**

22

23 (b) Payment. The following shall apply:

1

2 (ii) Ad valorem taxes provided by this act are  
3 due and payable:

4

5 (A) For the 2015 tax year and all preceding  
6 tax years, at the office of the county treasurer of the  
7 county in which the taxes are levied. Fifty percent (50%)  
8 of the taxes are due on and after September 1 and payable  
9 on and after November 10 in each year and the remaining  
10 fifty percent (50%) of the taxes are due on and after March  
11 1 and payable on and after May 10 of the succeeding  
12 calendar year except as hereafter provided. If the entire  
13 tax is paid on or before December 31, no interest or  
14 penalty is chargeable;

15

16 (B) Effective January 1, 2016 for the tax  
17 year beginning January 1, 2016 and each year thereafter, ad  
18 valorem taxes are due as follows:

19

20 (I) The taxpayer shall remit monthly  
21 tax payments to the office of the county treasurer of the  
22 county in which the production occurs on or before the

1 twenty-fifth day of the second month following the month of  
2 production;

3  
4 (II) Monthly taxpayer reporting  
5 requirements and the amount of estimated ad valorem taxes  
6 due and payable shall be determined by rule and regulation  
7 of the department;

8  
9 (III) Each county shall report monthly  
10 amounts received under this paragraph to the department;

11  
12 (IV) The department shall determine  
13 and report to the county assessor any cumulative  
14 underpayment or overpayment of the ad valorem tax under  
15 this subsection not later than June 1 of each year  
16 following the year in which the taxes were paid;

17  
18 (V) The county treasurer shall refund  
19 the amount of any overpayment in a tax year from funds held  
20 in escrow as provided in W.S. 39-13-111(c) not later than  
21 November 1 of each year;

22

1                   (VI) Underpayment amounts shall be  
2 noticed as provided in W.S. 39-13-107(b)(i)(C) and payable  
3 on and after November 10, subject to any appeal filed. On  
4 December 31 the county treasurer shall declare any taxes  
5 remaining unpaid as delinquent and shall certify and add  
6 them to the list of delinquent taxes and taxpayers as  
7 provided in W.S. 39-13-107(b)(ii)(B)(I).

8  
9           **39-14-207. Compliance; collection procedures.**

10  
11           (b) Payment. The following shall apply:

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13                   (ii) Ad valorem taxes provided by this act are  
14 due and payable:

15  
16                           (A) For the 2015 tax year and all preceding  
17 tax years, at the office of the county treasurer of the  
18 county in which the taxes are levied. Fifty percent (50%)  
19 of the taxes are due on and after September 1 and payable  
20 on and after November 10 in each year and the remaining  
21 fifty percent (50%) of the taxes are due on and after March  
22 1 and payable on and after May 10 of the succeeding  
23 calendar year except as hereafter provided. If the entire

1 tax is paid on or before December 31, no interest or  
2 penalty is chargeable;

3

4 (B) Effective January 1, 2016 for the tax  
5 year beginning January 1, 2016 and each year thereafter, ad  
6 valorem taxes are due as follows:

7

8 (I) The taxpayer shall remit monthly  
9 tax payments to the office of the county treasurer of the  
10 county in which the production occurs on or before the  
11 twenty-fifth day of the second month following the month of  
12 production;

13

14 (II) Monthly taxpayer reporting  
15 requirements and the amount of estimated ad valorem taxes  
16 due and payable shall be determined by rule and regulation  
17 of the department;

18

19 (III) Each county shall report monthly  
20 amounts received under this paragraph to the department;

21

22 (IV) The department shall determine  
23 and report to the county assessor any cumulative

1 underpayment or overpayment of the ad valorem tax under  
2 this subsection not later than June 1 of each year  
3 following the year in which the taxes were paid;

4

5 (V) The county treasurer shall refund  
6 the amount of any overpayment in a tax year from funds held  
7 in escrow as provided in W.S. 39-13-111(c) not later than  
8 November 1 of each year;

9

10 (VI) Underpayment amounts shall be  
11 noticed as provided in W.S. 39-13-107(b)(i)(C) and payable  
12 on and after November 10, subject to any appeal filed. On  
13 December 31 the county treasurer shall declare any taxes  
14 remaining unpaid as delinquent and shall certify and add  
15 them to the list of delinquent taxes and taxpayers as  
16 provided in W.S. 39-13-107(b)(ii)(B)(I).

17

18 **Section 2.** This act is effective July 1, 2015.

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(END)