

- 1 Page 1-line 1 After "providing for" delete "tax".
- 2
- 3 Page 1-line 2 Delete entirely and insert "continual and
- 4 perpetual liens on mineral production for ad
- 5 valorem taxes; providing requirements prior to
- 6 filing an action to foreclose or enforce an ad
- 7 valorem tax lien; specifying".
- 8
- 9 Page 1-line 7 Delete "(C) and (D)" and insert "(A), (C),
- 10 (E)(intro), (IV) and (F)".
- 11
- 12 Page 1-after line 15 Insert:
- 13
- 14 (A) All taxes, fees, penalties and interest
- 15 imposed upon mineral production under this article are an automatic
- 16 and continuing lien in favor of the county in which the mineral
- 17 was produced. The lien is perpetual against all persons excluding
- 18 the United States and the state of Wyoming and attaches and is
- 19 perfected immediately upon production of the mineral subject to
- 20 all prior existing liens. The lien is on all property in the
- 21 county, real, tangible and intangible, including all after
- 22 acquired property rights, future production and rights to
- 23 property, of any delinquent taxpayer to the extent permitted by
- 24 W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-
- 25 403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-
- 26 703(c)(i);".
- 27
- 28 Page 2-line 4 Delete all new language.
- 29
- 30 Page 2-lines 5 and 6 Strike entirely.
- 31
- 32 Page 2-line 7 Strike line through "lien".
- 33
- 34 Page 2-lines 8 and 9 Delete entirely and insert:
- 35
- 36 "provided by subparagraph ~~(E)~~(A) of this paragraph. A lien arising
- 37 under this paragraph survives foreclosure actions until paid in
- 38 full or until released by the lienholder;".
- 39
- 40 Page 2-lines 11 through 23 Delete entirely.
- 41
- 42 Page 3-lines 1 through 12 Delete entirely and insert:
- 43

1 "(E) In order to ~~perfect~~bring an action to enforce
2 or foreclose a tax lien under this paragraph, the county treasurer
3 shall file a notice of the tax lien and a certified copy of the
4 delinquent tax statement with the clerk and recorder of the real
5 estate records in the county in which the mineral production
6 occurred. A copy of the lien shall be filed with the secretary of
7 state, but such filing is not required to ~~perfect~~enforce or
8 foreclose the lien. The notice of the tax lien shall contain:

9
10 (IV) A legal description of the premises of
11 the mineral estate of the taxpayer from which the mineral was
12 produced;

13
14 (F) No other action beyond that described in
15 subparagraph (E) of this paragraph shall be required to ~~perfect~~
16 bring an action to enforce or foreclose a tax lien;". WESTERN