

SF0118JC001

(TO ENGROSSED COPY)

Delete the following House amendments:

SF0118H3001/A

Further amend the ENGROSSED COPY as follows:

Page 1-line 2           After "production;" insert "providing for continual and perpetual liens on mineral production for ad valorem taxes as specified; providing requirements prior to filing an action to foreclose or enforce an ad valorem tax lien;".

Page 1-line 7           Delete "(C) and (D)" and insert "(A), (C), (D), (E)(intro), (IV) and (F)".

Page 1-after line 15       Insert:

"(A) All taxes, fees, penalties and interest imposed upon mineral production under this article are an automatic and continuing lien in favor of the county in which the mineral was produced. For any lien related to mineral production on or after January 1, 2021, the county lien is perpetual against all persons excluding the United States and the state of Wyoming and attaches and is perfected immediately upon production of the mineral subject to all prior existing liens. The lien is on all property in the county, real, tangible and intangible, including all after acquired property rights, future production and rights to property, of any delinquent taxpayer to the extent permitted by W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i);".

Page 2-lines 2 through 9       Delete entirely and insert:

"(C) For any lien related to mineral production on or after January 1, 2021, a county lien arising under this paragraph is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except as provided in subparagraph (A) of this section and the lien shall survive foreclosure actions until paid in full or until released by the lienholder. Except as otherwise provided in this subparagraph, any lien arising under this paragraph related to mineral production before January 1, 2021 is superior and paramount to all other liens, claims,

mortgages or any other encumbrance of any kind held by any person except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by subparagraph (E) of this paragraph; if the county fails to:".

Page 3-after line 12      Insert:

"(E) In order to perfect or bring an action to enforce or foreclose a tax lien under this paragraph, the county treasurer shall file a notice of the tax lien and a certified copy of the delinquent tax statement with the clerk and recorder of the real estate records in the county in which the mineral production occurred. A copy of the lien shall be filed with the secretary of state, but such filing is not required to perfect, enforce or foreclose the lien. Nothing in this subparagraph shall be deemed to require a county to perfect a lien that is perfected immediately under subparagraph (A) of this paragraph. The notice of the tax lien shall contain:

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

(F) No other action beyond that described in subparagraph (E) of this paragraph shall be required to perfect or bring an action to enforce or foreclose a tax lien;".    CASE, DRISKILL, VON FLATERN, ZWONITZER, CONNOLLY, SOMMERS