HB0159SS001 (TO ENGROSSED COPY) (CORRECTED COPY)

1 2	Page	1-line 3	Delete "2023" and insert "2020".
3 4	Page	1-line 5	Delete "providing".
5 6	Page	1-line 6	Delete "legislative findings;".
7 8	Page	1-line 7	After "period;" delete balance of line.
9 10	Page	1-lines 8 and	9 Delete entirely.
11 12	Page	2-line 5	Delete "2023" and insert "2020".
13 14 15	Page	2-lines 20 thr	ough 22 Delete entirely and renumber as necessary.
16 17	Page	2-line 23	Delete line through "basis.".
18 19	Page	3-line 3	After "production." delete balance of line.
20 21	Page	3-lines 4 and	5 Delete entirely.
22	Page	3-line 6	Delete line through "year.".
24 25	Page	3-line 8	Before "rate" insert "mill levy".
26 27 28 29	Page	3-line 9	Delete "department for the applicable production" and insert "county in the immediately preceding".
30 31 32	Page	3-lines 13 thr	ough 23 Delete entirely and renumber as necessary.
33 34	Page	4-lines 1 thro	ugh 3 Delete entirely.
35 36 37 38	Page	4-line 10	After "payments" insert "under this section by reconciling those payments with the applicable mill levy rate for that production year".
39 40	Page	4-line 11	After "and" insert "applicable".
41 42	Page	5-line 6	Delete "(e)" and insert "(c)".

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1
    Page 5-line 11
                       Delete "state" and insert "county"; delete
                        "The department".
 2
 3
 4
    Page 5-lines 12 through 20 Delete entirely.
 5
 6
    Page 5-line 21
                       Delete "program account.".
 7
 8
    Page 6-line 1
                       Delete "The state".
9
    Page 6-lines 2 and 3 Delete entirely.
10
11
    Page 6-line 5
                       Delete "(f)" and insert "(d)".
12
13
14
    Page 6-line 23
                        Delete "state" and insert "applicable county";
                        delete "(e)" and insert "(c)".
15
16
17
    Page 7-line 1
                       Delete "(d)" and insert "(b)".
18
    Page 7-line 4
                       Delete "(g)" and insert "(e)".
19
20
    Pages 8-lines 1 through 9 Delete entirely and renumber
21
22
                        necessary.
23
                        Delete "(j)" and insert "(f)".
24
    Page 8-line 11
25
26
    Page 13-line 6
                        Delete "39-13-113(d)" and insert "39-13-
27
                        113(b)".
28
                        Delete "2022" and insert "2019".
29
    Page 13-line 15
30
31
    Page 14-line 1
                       After "chargeable" delete balance of line.
32
33
    Page 14-line 2
                        Delete line through "2024".
34
    Page 14-line 4
                        Delete "2023" and insert "2020".
35
36
                        Delete "2023" and insert "2020".
37
    Page 14-line 5
38
                       Delete "2022" and insert "2019".
39
    Page 14-line 14
40
                        After "chargeable" delete balance of line.
41
    Page 15-line 1
42
    Page 15-line 2
                        Delete line through "2024".
43
44
                       Delete "2023" and insert "2020".
45
    Page 15-line 4
46
47
                       Delete "2023" and insert "2020".
    Page 15-line 5
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1
 2
    Page 15-line 15
                        Delete "2022" and insert "2019".
 3
    Page 16-line 1
                        After "chargeable" delete balance of line.
 4
 5
 6
    Page 16-line 2
                        Delete line through "2024".
 7
                        Delete "2023" and insert "2020".
 8
    Page 16-line 4
9
    Page 16-line 5
                        Delete "2023" and insert "2020".
10
11
12
    Page 16-line 15
                        Delete "2022" and insert "2019".
13
14
    Page 17-line 1
                       After "chargeable" delete balance of line.
15
    Page 17-line 2
16
                        Delete line through "2024".
17
18
    Page 17-line 4
                        Delete "2023" and insert "2020".
19
                        Delete "2023" and insert "2020".
20
    Page 17-line 5
21
22
    Page 17-line 15
                       Delete "2022" and insert "2019".
23
    Page 18-line 1
                        After "chargeable" delete balance of line.
24
25
    Page 18-line 2
                        Delete line through "2024".
26
27
                        Delete "2023" and insert "2020".
28
    Page 18-line 4
29
30
    Page 18-line 5
                        Delete "2023" and insert "2020".
31
32
    Page 18-line 15
                        Delete "2022" and insert "2019".
33
34
    Page 19-line 1
                        After "chargeable" delete balance of line.
35
                        Delete line through "2024".
36
    Page 19-line 2
37
38
    Page 19-line 4
                        Delete "2023" and insert "2020".
39
40
    Page 19-line 5
                        Delete "2023" and insert "2020".
41
    Page 19-line 15
                       Delete "2022" and insert "2019".
42
43
    Page 20-line 1
                       After "chargeable" delete balance of line.
44
45
46
    Page 20-line 2
                       Delete line through "2024".
47
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1
    Page 20-line 4
                       Delete "2023" and insert "2020".
 2
 3
                       Delete "2023" and insert "2020".
    Page 20-line 5
 4
 5
    Page 20-lines 10 through 21 Delete entirely.
 6
 7
    Pages 21 through 24 Delete entirely.
 8
9
    Page 25-lines 1 through 14
                                 Delete entirely and insert:
10
11
         "(a) Notwithstanding W.S. 39-13-113 as created by section 1
12
    of this act, the following payment schedule shall apply to payment
13
    of the ad valorem tax on mineral production for the specified tax
14
    years, provided that the payments under this subsection shall not
15
    apply to any taxpayer that makes an agreement under W.S. 39-13-
    113(f):
16
17
18
              (i) For the ad valorem tax on mineral production from
19
    calendar year 2018, the second half of the payment shall be due by
20
    May 10, 2020 under the processes and procedures in place prior to
21
    the effective date of this act;
22
              (ii) For the ad valorem tax on mineral production from
23
24
    calendar year 2019, payments shall be due as follows:
25
26
                   (A) Twenty-five percent (25%) on October 10, 2020;
27
28
                   (B) Twenty-five percent (25%) on November 10, 2020;
29
30
                        Sixteen and sixty-six hundredths percent
                   (C)
    (16.66%) on April 10, 2021;
31
32
33
                   (D) Sixteen and sixty-seven hundredths percent
34
    (16.67%) on May 10, 2021;
35
36
                   (E) Sixteen and sixty-seven hundredths percent
37
    (16.67%) on June 10, 2021.
38
39
              (iii) For the ad valorem tax on mineral production from
40
    calendar year 2020, payments shall be due as follows:
41
42
                        Sixteen and sixty-six hundredths percent
                   (A)
43
    (16.66%) on September 10, 2021;
44
45
                   (B) Sixteen and sixty-seven hundredths percent
46
    (16.67%) on October 10, 2021;
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47

(C) Sixteen and sixty-seven hundredths percent (16.67%) on November 10, 2021;

(D) Twelve and one-half percent (12.5%) on the tenth day of March, April, May and June of 2022.

(iv) For the ad valorem tax on mineral production from calendar year 2021, payments shall be due as provided in this paragraph. Payments shall be calculated using the mill levy rate established by the county for the immediately preceding year and shall be reconciled using the then current mill levy rate not later than December 10, 2023 in the same manner as provided in W.S. 39-13-113(b):

(A) Twelve and one-half percent (12.5%) on the tenth day of August, September, October and November of 2022;

(B) Ten percent (10%) on the tenth day of February, March, April, May and June of 2023.

(v) For the ad valorem tax on mineral production from calendar year 2022, payments shall be due as provided in this paragraph. Payments shall be calculated using the mill levy rate established by the county for the immediately preceding year and shall be reconciled using the then current mill levy rate not later than December 10, 2024 in the same manner as provided in W.S. 39-13-113(b):

(A) Ten percent (10%) on the tenth day of July, August, September, October and November of 2023;

(B) Eight and thirty-three hundredths percent (8.33%) on December 10, 2023;

(C) Eight and thirty-three hundredths percent (8.33%) on the tenth day of January, February and March 2024;

(D) Eight and thirty-four hundredths percent (8.34%) on the tenth day of April and May 2024.

(vi) For the ad valorem tax on mineral production from calendar years 2023 through 2025, payments shall be due as provided in this paragraph. Payments shall be calculated using the mill levy rate established by the county for the immediately preceding year and shall be reconciled using the then current mill levy rate not later than December 10 of the applicable year in the same manner as provided in W.S. 39-13-113(b). Payments under this

paragraph shall be made at a rate of eight and thirty-three hundredths percent (8.33%) on the tenth day of every month beginning June 10, 2024 for 2023 production, provided that the November payment for each year shall be sixteen and sixty-seven hundredths percent (16.67%);

(vii) For the ad valorem tax on mineral production from calendar years 2026 and each year thereafter, payments shall be due as provided in this paragraph. Payments shall be calculated using the mill levy rate established by the county for the immediately preceding year and shall be reconciled using the then current mill levy rate not later than December 10 of the applicable year in the same manner as provided in W.S. 39-13-113(b). Payments under this paragraph shall be made at a rate of eight and thirty-three hundredths percent (8.33%) on the tenth day of every month beginning March 10, 2027 for 2026 production. Payments shall continue under this paragraph until affirmative action is taken by the legislature to revise the required payment schedule."

Page 25-line 16 Delete "(vii)" and insert "(b)".

Page 26 Delete entirely.

Page 27-lines 1 through 6 Delete entirely and insert:

"Section 4. This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.". CASE, CHAIRMAN