



SF0060

Monthly ad valorem tax revisions-2.

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to ad valorem taxation of mineral production; specifying that the monthly payment of ad valorem taxation begins January 1, 2022; providing for the payment of ad valorem taxes from calendar years 2020 and 2021; clarifying distribution of the taxes; making conforming changes; repealing an existing ad valorem tax payment transition period; providing for loans to counties; providing appropriations; and providing for an effective date.

1/11/2021 Bill Number Assigned
1/12/2021 S Received for Introduction
1/12/2021 S Introduced and Referred to S03 - Revenue
1/27/2021 S03 - Revenue:Recommend Amend and Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Baldwin, Case, James, Pappas, Schuler
Ayes 5 Nays 0 Excused 0 Absent 0 Conflicts 0

1/27/2021 :Rerefer to S02 - Appropriations
1/27/2021 S02 - Appropriations:Recommend Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Gierau, Hicks, Kinskey, Perkins, Steinmetz
Ayes 5 Nays 0 Excused 0 Absent 0 Conflicts 0

1/27/2021 S Placed on General File

SF0060SW001/ADOPTED

Page 1-line 5 After "2021;" insert "clarifying distribution of the taxes;"

Page 1-line 12 Delete "39-13-113" and insert "39-13-111(d) and 39-13-113(c) and";

Page 1-line 13 Delete "is" and insert "are".

Page 1-after line 13 Insert:

"39-13-111. Distribution.

(d) Taxes collected pursuant to W.S. 39-13-113 shall be distributed as provided in this section, including taxes collected following final reconciliation of the taxes under W.S. 39-13-113(b).".

Page 1-after line 16 Insert:

"(c) Collection and distribution. Monthly and annual payments of the ad valorem tax on mineral production shall be collected by the department on behalf of each county. The department shall properly account for the payments received and distribute the payments promptly in the course of ordinary business monthly to the county treasurer. Upon distribution of funds to counties under this subsection the amount shall be proportionally distributed by the county treasurer to each taxing entity within the county as provided in W.S. 39-13-111.".

Page 2-line 8 Delete the Senate standing committee amendment (SF0060SS001/A) to this line; after "subsection." insert "Fifty percent (50%) of taxes due for production from calendar year 2020 shall be due on and after September 1, 2021 and payable to the counties on and after November 10, 2021. Unless the entire tax due for production from calendar year 2020 is paid by December 31, 2021, the remaining fifty percent (50%) of the taxes due for production from calendar year 2020 and all taxes due from production in calendar year 2021 shall be paid as provided in this subsection.".

Page 3-line 6 After "treasurer" insert ".".

Page 3-line 7 Delete line through "basis.". CASE

**SF0060SS001/ADOPTED**

Page 1-line 7 Delete "an appropriation" and insert "appropriations".

Page 2-line 2 Delete "subsections (a) and (b)" and insert "subsection (a)".

Page 2-line 4 After "section," insert "estimated".

Page 2-line 8 After "subsection." insert "Fifty percent (50%) of taxes due for production from calendar year 2020 shall be paid to the counties on or before November 5, 2021. The remaining taxes due for production from calendar year 2020 and all taxes due from production in 2021 shall be paid as provided below.".

Page 2-line 9 Delete "tax" and insert "2020 and 2021 remaining taxes".

Page 3-line 1 Delete "ten million dollars".

Page 3-line 2 Delete "(\$10,000,000.00)" and insert "forty million dollars (\$40,000,000.00)".

Page 3-line 9 After "treasurer" insert "consistent with the schedule for the payment of remaining taxes under W.S. 39-13-113(g)".

Page 3-line 10 After "annum" insert "and the loans shall be guaranteed by the payment of remaining taxes made under W.S. 39-13-113(g)".

Page 3-after line 17 Insert and renumber as necessary:

**"Section 4.** There is appropriated one dollar (\$1.00) from the legislative stabilization reserve account to the department of revenue for the costs of implementing this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2022. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2022. It is the intent of the legislature that this appropriation

not be included in the department's standard budget for the immediately succeeding fiscal biennium."

Page 4-line 1 Delete "**Section 4.**" and insert "**Section 5.**" CASE, CHAIRMAN

1/28/2021 S COW:Passed  
1/29/2021 S 2nd Reading:Passed  
1/29/2021 S 3rd Reading:Passed 27-1-1-1-0

**ROLL CALL**

**Ayes:** Senator(s) Baldwin, Boner, Bouchard, Case, Cooper, Dockstader, Driskill, Ellis, French, Furphy, Gierau, Hicks, Hutchings, James, Kinskey, Kolb, Kost, Landen, Mckeown, Nethercott, Pappas, Perkins, Rothfuss, Salazar, Schuler, Scott, Steinmetz

**Nays:** Senator Biteman

**Excused:** Senator Wasserburger

**Absent:** Senator Anderson

**Ayes** 27    **Nays** 1    **Excused** 1    **Absent** 1    **Conflicts** 0

2/1/2021 H Received for Introduction  
2/1/2021 H Introduced and Referred to H03 - Revenue  
2/2/2021 H03 - Revenue:Recommend Amend and Do Pass 6-3-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Hallinan, Harshman, Henderson, Roscoe, Sweeney, Yin

**Nays:** Representative(s) Baker, Gray, Jennings

**Ayes** 6    **Nays** 3    **Excused** 0    **Absent** 0    **Conflicts** 0

2/2/2021 H Placed on General File

**SF0060HS001/ADOPTED (TO ENGROSSED COPY)**

Page 1-line 5 After "taxes;" insert "making conforming changes;".

Page 1-line 12 After "W.S." insert "21-13-310(a)(i), (ii)(A), (B) and (d),".

Page 1-after line 13 Insert:

**"21-13-310. Annual computation of district revenues.**

(a) To ensure revenues available to each district are uniformly sufficient to enable compliance with the uniform standards for educational programs prescribed under W.S. 21-9-101 and 21-9-102 and to secure state board accreditation of educational programs under W.S. 21-2-304(a)(ii), the revenues specified under this subsection shall be deemed state revenues and shall be considered in determining the amount to be distributed to each district under W.S. 21-13-311. A district shall make an annual computation of the following revenues:

(i) The revenue collections **estimated** to be received by each district during the school year as its proportionate share of the county six (6) mill levy imposed under W.S. 21-13-201(a) as certified on August 10 under W.S. 39-11-102.1(c)(v) for that school year;

(ii) The required local tax effort in the current school year for the assessment and levy of school taxes by the district according to the following schedule:

(A) Any district actually and physically operating a school within the boundaries of the district offering instruction in kindergarten through grade twelve (12), the amount of revenue collections estimated to be received during the school year under the twenty-five (25) mill local district levy as certified on August 10 under W.S. 39-11-102.1(c)(v) for that school year;

(B) Any nonunified district actually and physically operating a school within the boundaries of the district offering instruction in kindergarten through grade eight (8), the amount of revenue collections estimated to be received during the school year under the number of mills levied pursuant to W.S. 21-13-102(a)(ii)(A), as certified on August 10 under W.S. 39-11-102.1(c)(v) for that school year.

(d) As used in this section, ~~assessed valuation means the assessed valuation certified on August 10 under W.S. 39-11-102.1(c)(v)~~ "revenue collections estimated to be received" means nonmineral ad valorem taxes due in accordance with W.S. 39-13-107(b)(i)(D) as certified on August 10 under W.S. 39-11-102.1(c)(v) and monthly payment of ad valorem taxes on mineral production due in accordance with W.S. 39-13-113."

Page 2-lines 1 through 4 Delete entirely and insert:

"(d) Taxes collected pursuant to W.S. 39-13-113 shall be distributed as provided in this section by the county treasurer on or before the tenth day of the month following the month of receipt. Taxes collected following final reconciliation of the taxes under W.S. 39-13-113(b) shall be distributed by the county treasurer on or before the tenth day of the month following the month of collection."

Page 4-line 5 After "Section 3." insert "(a)"; delete "forty million".

Page 4-line 6 Delete "dollars (\$40,000,000.00)" and insert "seventeen million dollars (\$17,000,000.00)".

Page 4-line 9 Delete "delay in" and insert "transition to".

Page 5-after line 2 Insert:

"(b) There is appropriated twenty-six million dollars (\$26,000,000.00) from the school foundation program account to the department of education for purposes of administering the education resource block grant model in school year 2021-2022 to address decreased local school district revenues caused by the transition to monthly payment of ad valorem taxes under W.S. 39-13-113(g)".  
HARSHMAN, CHAIRMAN

2/2/2021 H COW:Passed

**SF0060H2001/FAILED (TO ENGROSSED COPY)**

Page 1-line 7 After "appropriations;" insert "requiring payment by counties;"

"Section 4. The department of revenue shall determine the costs required to implement the collection of monthly ad valorem taxes for mineral production under this act. The department shall apportion the costs determined under this section to the counties based on the amount of mineral production attributable to each county. Each county shall provide the determined share of funds necessary to implement the collection of taxes under this section. Notwithstanding W.S. 39-13-113, if a county fails to provide payment under this section, the department may retain the county's share of taxes collected under this act until the amount owed by the county under this section is collected by the department.". GRAY

**ROLL CALL**

**Ayes:** Representative(s) Andrew, Baker, Bear, Blackburn, Burt, Fortner, Gray, Hallinan, Haroldson, Heiner, Jennings, Laursen, D, Neiman, Ottman, Styvar, Wharff, Williams, Winter

**Nays:** Representative(s) Banks, Barlow, Brown, Burkhart, Clausen, Clifford, Connolly, Crago, Duncan, Eklund, Eyre, Flitner, Greear, Harshman, Henderson, Hunt, Kinner, Knapp, Larsen, L, Macguire, Martinez, Newsome, Nicholas, Oakley, Obermueller, O'hearn, Olsen, Paxton, Provenza, Roscoe, Schwartz, Sherwood, Simpson, Sommers, Stith, Sweeney, Walters, Washut, Western, Wilson, Yin, Zwonitzer

**Ayes 18 Nays 42 Excused 0 Absent 0 Conflicts 0**

2/3/2021 H 2nd Reading:Passed

**SF0060H3001/ADOPTED (TO ENGROSSED COPY)**

Page 4-line 6 Delete the House standing committee amendment (SF0060HS001/AE) to this line; delete "dollars (\$40,000,000.00)" and insert "sixteen million seven hundred twenty-six thousand dollars (\$16,726,000.00)".

Page 5-line 4 Delete "one dollar (\$1.00)" and insert "two hundred seventy-four thousand dollars (\$274,000.00)". HARSHMAN

2/4/2021 H 3rd Reading:Passed 47-13-0-0-0

**ROLL CALL**

**Ayes:** Representative(s) Andrew, Banks, Barlow, Bear, Brown, Burkhart, Clausen, Clifford, Connolly, Crago, Duncan, Eklund, Eyre, Flitner, Greear, Hallinan, Harshman, Heiner, Henderson, Hunt, Kinner, Knapp, Larsen, L, Macguire, Martinez, Neiman, Newsome, Nicholas, Oakley, Obermueller, O'hearn, Olsen, Paxton, Provenza, Roscoe, Schwartz, Sherwood, Simpson, Sommers, Stith, Sweeney, Walters, Washut, Western, Wilson, Yin, Zwonitzer

**Nays:** Representative(s) Baker, Blackburn, Burt, Fortner, Gray, Haroldson, Jennings, Laursen, D, Ottman, Styvar, Wharff, Williams, Winter

**Ayes 47 Nays 13 Excused 0 Absent 0 Conflicts 0**

2/4/2021 S Received for Concurrence

2/4/2021 S Concur:Passed 24-6-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Baldwin, Boner, Case, Cooper, Dockstader, Driskill, Ellis, Furphy, Gierau, Hicks, Hutchings, Kinskey, Kolb, Kost, Landen, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Scott, Steinmetz, Wasserburger

**Nays:** Senator(s) Biteman, Bouchard, French, James, Mckeown, Salazar  
**Ayes** 24    **Nays** 6    **Excused** 0    **Absent** 0    **Conflicts** 0

2/4/2021      Assigned Number SEA No. 0009  
2/5/2021      S President Signed SEA No. 0009  
2/5/2021      H Speaker Signed SEA No. 0009  
2/9/2021      Governor Signed SEA No. 0009  
2/9/2021      Assigned Chapter Number 28

Chapter No. 28    Session Laws of Wyoming 2021