

ENROLLED ACT NO. 9, SENATE

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2021 GENERAL SESSION

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.

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

Section 1. W.S. 21-13-310(a)(i), (ii)(A), (B) and (d), 39-13-111(d) and 39-13-113(c) and by creating a new subsection (g) are amended to read:

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;

ENROLLED ACT NO. 9, SENATE

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2021 GENERAL SESSION

(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.

39-13-111. Distribution.

(d) Taxes collected pursuant to W.S. 39-13-113 shall be distributed ~~as provided in this section by the county~~

ENROLLED ACT NO. 9, SENATE

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2021 GENERAL SESSION

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.

39-13-113. Monthly payment of ad valorem tax on gross product of mineral production.

(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.

(g) Notwithstanding subsection (a) of this section and except as otherwise provided in subsections (d) and (f) of this section, estimated monthly ad valorem tax payments shall first be due under this section beginning with production on January 1, 2022. The ad valorem tax on mineral production from calendar years 2020 and 2021 shall be paid as provided in this subsection. 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. The total amount of

ENROLLED ACT NO. 9, SENATE

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2021 GENERAL SESSION

2020 and 2021 remaining taxes due under this subsection shall be calculated by the department and the applicable counties. The taxpayer shall make an additional payment on December 1 of each year beginning in 2023 equal to eight percent (8%) of the total amount calculated under this subsection until the total amount has been paid. Timely payments made in accordance with this subsection shall not be subject to penalties or interest. If a taxpayer fails to make timely payments under this subsection, all applicable penalties and interest shall be calculated from the date the tax would have been paid if monthly payments began January 1, 2020.

Section 2. 2020 Wyoming Session Laws, Chapter 142, Section 3 is repealed.

Section 3.

(a) There is appropriated sixteen million seven hundred twenty-six thousand dollars (\$16,726,000.00) from the legislative stabilization reserve account to the state treasurer. This amount shall only be used to make loans to counties to cover funding shortfalls caused by the transition to payment of ad valorem taxes under W.S. 39-13-113(g) upon application to the state treasurer. Loans shall be repaid by the county on a schedule determined by the state treasurer consistent with the schedule for the payment of remaining taxes under W.S. 39-13-113(g) at an interest rate of zero percent (0%) per annum and the loans shall be guaranteed by the payment of remaining taxes made under W.S. 39-13-113(g). Repayments of loans made under this section shall be deposited in the legislative stabilization reserve account. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2022. This appropriation shall not

ENROLLED ACT NO. 9, SENATE

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2021 GENERAL SESSION

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.

(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).

Section 4. There is appropriated two hundred seventy-four thousand dollars (\$274,000.00) 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.

ORIGINAL SENATE
FILE NO. SF0060

ENGROSSED

ENROLLED ACT NO. 9, SENATE

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2021 GENERAL SESSION

Section 5. 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.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk