

**Bill No.:** SF0041 **Effective:** 7/1/2021 12:00:00 AM  
**LSO No.:** 21LSO-0071  
**Enrolled Act No.:** SEA No. 0003  
**Chapter No.:** 10  
**Prime Sponsor:** Joint Minerals, Business & Economic Development Interim Committee  
**Catch Title:** **Tax lien enforcement-amendments.**  
**Subject:** Amending provisions related to tax liens on mineral production.

**Summary/Major Elements:**

- In 2020, the Legislature amended provisions related to county tax liens on mineral production to provide for the automatic perfection of liens on mineral production occurring on or after January 1, 2021.
- The act removes existing statutory language to where a new owner or person extracting the mineral cannot be excused from being subject to a prior lien.
- The act clarifies that a county treasurer does not have to foreclose a tax lien pursuant to a tax sale.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.