

HOUSE BILL NO. HB0089

Monthly ad valorem tax revisions-enforcement.

Sponsored by: Representative(s) Greear, Burkhart, Crago and
Harshman and Senator(s) Anderson, Kost and
Perkins

A BILL

for

1 AN ACT relating to mineral production; allowing for
2 regulation of oil and gas production until unpaid taxes are
3 paid; making conforming changes; and providing for an
4 effective date.

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

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8 **Section 1.** W.S. 30-5-104(d) by creating a new
9 paragraph (x), 39-13-113(e)(intro) and 39-14-208(d) by
10 creating a new paragraph (vi) are amended to read:

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12 **30-5-104. Oil and gas conservation commission; powers**
13 **and duties; investigations; rules and regulations.**

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15 (d) The commission has authority:

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(x) After notice and hearing, to order wells shut in and sealed and to prohibit drilling upon written notice from the department of revenue that an owner or operator owes taxes that are more than one hundred twenty (120) days delinquent under W.S. 39-13-113 or 39-14-207(a)(iv) or (v). The commission shall remove any regulation of shutting in or sealing wells or prohibition on drilling issued under this paragraph upon written notice from the department of revenue that the delinquent unpaid taxes have been paid.

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

(e) Failure to make payments at the time they are due and payable under this section shall subject the taxpayer to the enforcement provisions of W.S. 30-5-104(d)(x) and 39-13-108 and shall also be subject to enforcement as follows:

39-14-208. Enforcement.

1 (d) Penalties. The following shall apply:

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3 (vi) Failure to make severance tax payments at
4 the time they are due and payable under W.S.
5 39-14-207(a)(iv) and (v) shall subject the taxpayer to
6 enforcement by the oil and gas conservation commission
7 under W.S. 30-5-104(d)(x).

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9 **Section 2.** This act is effective July 1, 2022.

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(END)