

**Bill No.:** HB0089 **Effective:** 7/1/2022 12:00:00 AM

**LSO No.:** 22LSO-0260

**Enrolled Act No.:** HEA No. 0040

**Chapter No.:** 79

**Prime Sponsor:** Greear

**Catch Title:** **Monthly ad valorem tax revisions-enforcement.**

**Subject:** Monthly ad valorem tax revisions-enforcement.

**Summary/Major Elements:**

- This act provides an additional penalty for failure to make timely payment for severance taxes or ad valorem taxes on mineral production.
- This act authorizes the Oil and Gas Conservation Commission to order wells shut in and sealed, and to prohibit drilling, if a taxpayer is more than one hundred twenty (120) days delinquent on taxes related to mineral production. The Commission is required to remove the penalty when the unpaid taxes have been paid.

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.