

SENATE FILE NO. SF0081

Monthly ad valorem tax revisions.

Sponsored by: Senator(s) Barlow, Dockstader and Driskill
and Representative(s) Burkhart, Crago,
Harshman and Zwonitzer, Dn

A BILL

for

1 AN ACT relating to ad valorem taxation of mineral
2 production; clarifying the calculation of the payment
3 amount for mineral production; clarifying distribution of
4 monthly ad valorem payments received by the county
5 treasurer; and providing for an effective date.

6

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

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9 **Section 1.** W.S. 39-13-113(a), (b)(intro) and (c) is
10 amended to read:

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12 **39-13-113. Monthly payment of ad valorem tax on gross**
13 **product of mineral production.**

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1 (a) Commencing with mineral and mine production on
2 January 1, 2020, this section shall govern the payment of
3 all ad valorem taxes on the value of the gross product of
4 minerals and mine products, hereafter referred to as the
5 "ad valorem tax on mineral production". Any provisions of
6 this title related to the ad valorem tax on mineral
7 production that do not conform to the processes and
8 procedures set forth in this section are superseded by this
9 section to the extent the procedures conflict with this
10 section. For purposes of administering this section, the
11 tax year shall be the calendar year when mineral production
12 occurs.

13
14 (b) Except as provided in this section, all mineral
15 and mine producers in the state shall report ad valorem
16 mineral production to the department on or before the
17 twenty-fifth day of the second month following the month of
18 production and shall pay the ad valorem tax on mineral
19 production for each county on a monthly basis as indicated
20 on an invoice sent by the department. The department shall
21 invoice each producer on or before the tenth day of the
22 month following the report. Payments shall be due and
23 payable to the department on or before the twenty-fifth day

1 of the third month following the month of production.
2 Payments under this subsection shall not be less than the
3 amount calculated by the department by applying the most
4 recent mill levy rate established by the county ~~in the~~
5 ~~immediately preceding year~~ to the value of the gross
6 product of minerals and mine products produced each month.
7 Annually, on or before September 20, the county treasurer
8 shall send a written statement to each taxpayer by mail at
9 his last known address or, if offered by the county and
10 upon request of the taxpayer, by electronic transmission,
11 of any tax due or overpayment received after applying the
12 amount the county has received from that taxpayer through
13 monthly payments under this section by reconciling those
14 payments with the applicable mill levy rate for that
15 production year, itemized as to property description,
16 assessed value and applicable mill levies. Failure to send
17 notice, or to demand payment of taxes, does not invalidate
18 any taxes due. The taxpayer shall reconcile the amount
19 indicated on the notice as follows:

20

21 (c) Collection and distribution. Monthly and annual
22 payments of the ad valorem tax on mineral production shall
23 be collected by the department on behalf of each county.

1 The department shall properly account for the payments
2 received and distribute the payments monthly to the county
3 treasurer. Upon distribution of funds to counties under
4 this subsection, the amount received by the county
5 treasurer shall be proportionally distributed by the county
6 treasurer to each taxing entity that is authorized to
7 receive a tax levy for that production year within the
8 county as provided in W.S. 39-13-111.

9

10 **Section 2.** This act is effective July 1, 2023.

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12

(END)