

ORIGINAL HOUSE
BILL NO. HB0075

ENROLLED ACT NO. 11, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2025 GENERAL SESSION

AN ACT relating to severance tax; decreasing the severance tax rate for surface coal; making conforming changes; and providing for an effective date.

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

Section 1. W.S. 39-14-104(a)(intro) and (iv) and 39-14-111(a) are amended to read:

39-14-104. Tax rate.

(a) The total severance tax rate for surface coal shall be ~~six and one half percent (6.5%)~~ six percent (6%). This rate comprises one and one-half percent (1.5%) imposed by Wyoming constitution article 15, section 19, and ~~five percent (5%)~~ four and one-half percent (4.5%) imposed statutorily. The tax shall be distributed as provided in W.S. 39-14-111 and is imposed as follows:

(iv) ~~One and one half percent (1.5%)~~ One percent (1%); plus

39-14-111. Distribution.

(a) As provided by W.S. 39-14-104(a), the total severance tax rate for surface coal shall be ~~six and one half percent (6.5%)~~ six percent (6%). As provided by W.S. 39-14-104(b), the total severance tax rate for underground coal shall be three and three-quarters percent (3.75%). A one and one-half percent (1.5%) tax imposed by W.S. 39-14-104(a)(i) and a one and one-half percent (1.5%) tax imposed by W.S. 39-14-104(b)(i) shall be deposited into the permanent Wyoming mineral trust fund. All other taxes imposed by W.S. 39-14-104(a) and (b) shall be deposited into the severance tax distribution account.

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Section 2. This act is effective July 1, 2025.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk