

ORIGINAL SENATE
FILE NO. SF0151

ENROLLED ACT NO. 29, SENATE

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

AN ACT relating to taxation and revenue; amending the distribution of ad valorem taxes on mineral production collected on a monthly basis; making conforming amendments; and providing for an effective date.

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

Section 1. W.S. 39-13-111(d) is amended to read:

39-13-111. Distribution.

(d) Taxes collected pursuant to W.S. 39-13-113 shall be distributed by the county treasurer on or before the tenth day of the month following the month of receipt, except as otherwise provided in this subsection. Taxes collected following final reconciliation of the taxes under W.S. 39-13-113(b) shall be distributed by the county treasurer on or before the tenth day of the month following the month of collection. The county treasurer shall not distribute taxes collected under W.S. 39-13-113 to governmental entities that do not levy or are not authorized to levy taxes under W.S. 39-13-104(k) for the applicable tax year, and any taxes collected on behalf of a governmental entity that are not authorized or imposed under W.S. 39-13-104(k) shall be held by the county treasurer pending the final reconciliation of the taxes under W.S. 39-13-113(b) for distribution in accordance with this section.

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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 Senate.

Chief Clerk