

SENATE FILE NO. SF0151

Monthly ad valorem tax distribution-amendments.

Sponsored by: Senator(s) Jones, Dockstader, Kolb and  
Schuler and Representative(s) Davis, Larson,  
JT, Lawley and Wylie

A BILL

for

1 AN ACT relating to taxation and revenue; amending the  
2 distribution of ad valorem taxes on mineral production  
3 collected on a monthly basis; making conforming amendments;  
4 and providing for an 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. 39-13-111(d) is amended to read:

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10 **39-13-111. Distribution.**

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12 (d) Taxes collected pursuant to W.S. 39-13-113 shall  
13 be distributed by the county treasurer on or before the  
14 tenth day of the month following the month of receipt,  
15 except as otherwise provided in this subsection. Taxes

1 collected following final reconciliation of the taxes under  
2 W.S. 39-13-113(b) shall be distributed by the county  
3 treasurer on or before the tenth day of the month following  
4 the month of collection. The county treasurer shall not  
5 distribute taxes collected under W.S. 39-13-113 to  
6 governmental entities that do not levy or are not  
7 authorized to levy taxes under W.S. 39-13-104(k) for the  
8 applicable tax year, and any taxes collected on behalf of a  
9 governmental entity that are not authorized or imposed  
10 under W.S. 39-13-104(k) shall be held by the county  
11 treasurer pending the final reconciliation of the taxes  
12 under W.S. 39-13-113(b) for distribution in accordance with  
13 this section.

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

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(END)