

Bill No.: SF0151 **Effective:** 7/1/2025
LSO No.: 25LSO-0625
Enrolled Act No.: SEA No. 0029
Chapter No.: 59
Prime Sponsor: Jones
Catch Title: **Monthly ad valorem tax distribution-amendments.**
Has Report: No
Subject: Amending the distribution of monthly ad valorem taxes.

Summary/Major Elements:

- Under current law, ad valorem taxes on mineral and mine production must be paid on a monthly basis. The ad valorem taxes collected on a monthly basis are distributed to various governmental entities as provided by law.
- This act amends how monthly ad valorem taxes are distributed. The act provides that each county treasurer shall not distribute taxes to governmental entities that do not levy or are not authorized to levy taxes for the applicable tax year. Instead, any taxes collected on behalf of those governmental entities are to be held by the county treasurer until the treasurer completes the final reconciliation of collected amounts.

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.