

ENROLLED ACT NO. 18, HOUSE OF REPRESENTATIVES

SIXTY-EIGHTH LEGISLATURE OF THE STATE OF WYOMING
2026 BUDGET SESSION

AN ACT relating to taxation and revenue; providing a severance tax exemption for tertiary oil production as specified; requiring reports; and providing for an effective date.

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

Section 1. W.S. 39-14-205 by creating a new subsection (q) is amended to read:

39-14-205. Exemptions.

(q) Tertiary production resulting from projects certified by the Wyoming oil and gas conservation commission after July 1, 2026 and before July 1, 2031 is exempt from the severance taxes imposed by W.S. 39-14-204(a)(iii) for a period of five (5) years from the date of first tertiary production. Not later than November 1, 2026 and each November 1 thereafter until November 1, 2036, the oil and gas conservation commission and the department shall report on the tertiary production qualifying for the exemption under this subsection. The report shall include the amount of production, the number of operators qualifying for the exemption, the number of wells, the amount of severance taxes paid on that production, the amount of severance taxes exempted under this subsection and the ad valorem and sales taxes paid in connection with that production.

ORIGINAL HOUSE
BILL NO. HB0128

ENGROSSED

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Section 2. This act is effective July 1, 2026.

(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