

**DRAFT ONLY  
NOT APPROVED FOR  
INTRODUCTION**

HOUSE BILL NO.

Tax lien enforcement-amendments.

Sponsored by: Joint Minerals, Business & Economic  
Development Interim Committee

A BILL

for

1 AN ACT relating to ad valorem taxation; amending provisions  
2 for perfection of tax liens; amending notice of tax lien  
3 provisions; amending foreclosure provisions; and providing  
4 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. 39-13-108(d)(vi)(E)(V), (vii)(C) and  
9 (E)(intro) is amended to read:

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**STAFF COMMENT**

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1 The amendments in this bill draft are to statutes that took  
2 effect on July 1, 2020, when 2020 Senate File 139 became  
3 law.

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8 **39-13-108. Enforcement.**

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10 (d) Liens. The following shall apply:

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12 (vi) Liens on mineral production before January  
13 1, 2021. The following shall apply:

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15 (E) In order to perfect or bring an action  
16 to enforce or foreclose a tax lien under this paragraph,  
17 the county treasurer shall file a notice of the tax lien  
18 and a certified copy of the delinquent tax statement with  
19 the clerk and recorder of the real estate records in the  
20 county in which the mineral production occurred. A copy of  
21 the lien shall be filed with the secretary of state, but  
22 such filing is not required to perfect, enforce or  
23 foreclose the lien. Nothing in this subparagraph shall be  
24 deemed to require a county to perfect a lien that is  
25 perfected immediately under subparagraph (A) of this  
26 paragraph. The notice of the tax lien shall contain:

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(V) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after acquired property and rights to the property belonging to the delinquent taxpayer to the extent permitted by W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i) and located within the county, as well as all interest of the delinquent taxpayer in the mineral estate from which the production was severed and any future production from the same mineral leasehold regardless of any change of ownership or change in the person extracting the mineral. ~~Any new owner or new person extracting the mineral shall not be subject to a prior lien under this paragraph if the new owner or new person extracting the mineral furnishes evidence of a certification from the applicable taxing authorities to the previous owner or previous person extracting the mineral that at the time of the sale or transfer to the new owner or new person extracting the mineral, payment of all state and local taxes imposed upon mineral production was current or the~~

1 ~~applicable taxing authorities had released, settled or~~  
2 ~~agreed to other payment terms.~~

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4 (vii) Liens on mineral production on or after  
5 January 1, 2021. The following shall apply:

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7 (C) A county lien arising under this  
8 paragraph is superior and paramount to all other liens,  
9 claims, mortgages or any other encumbrance of any kind  
10 ~~except any superior lien existing before January 1, 2021~~  
11 and the lien shall survive foreclosure actions until paid  
12 in full or until released by the lienholder. ~~Any new owner~~  
13 ~~or new person extracting the mineral shall not be subject~~  
14 ~~to a prior lien under this paragraph if the new owner or~~  
15 ~~new person extracting the mineral furnishes evidence of a~~  
16 ~~certification from the applicable taxing authorities to the~~  
17 ~~previous owner or previous person extracting the mineral~~  
18 ~~that at the time of the sale or transfer to the new owner~~  
19 ~~or new person extracting the mineral, payment of all state~~  
20 ~~and local taxes imposed upon mineral production was current~~  
21 ~~or the applicable taxing authorities had released, settled~~  
22 ~~or agreed to other payment terms;~~

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3 STAFF COMMENT

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5 Based on the change to subparagraph (C) above, the  
6 Committee may wish to consider the status and priority of  
7 any liens that may be perfected between January 1, 2021 and  
8 July 1, 2021, when the change in this bill draft would take  
9 effect, and whether the status and priority should be  
10 clarified in this bill draft.

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12 Below is an alternative version to the amendment to  
13 subparagraph (C) above:

14  
15 (C) A county lien arising under this  
16 paragraph is superior and paramount to all other liens,  
17 claims, mortgages or any other encumbrance of any kind  
18 ~~except any superior lien existing before January 1, 2021~~  
19 and the lien shall survive foreclosure actions until paid  
20 in full or until released by the lienholder. Any new owner  
21 or new person extracting the mineral shall not be subject  
22 to a prior lien under this paragraph if the new owner or  
23 new person extracting the mineral furnishes evidence of a  
24 certification from the applicable taxing authorities to the  
25 previous owner or previous person extracting the mineral  
26 that at the time of the sale or transfer to the new owner  
27 or new person extracting the mineral, ~~payment of all state~~  
28 ~~and local taxes imposed upon mineral production was current~~  
29 ~~the county holds no liens imposed by subparagraph (A) of~~  
30 ~~this paragraph~~ or the applicable taxing authorities had  
31 released, settled or agreed to other payment terms;

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36 (E) In order to foreclose a tax lien under  
37 this paragraph, ~~pursuant to a tax sale under subsection (e)~~  
38 ~~of this section,~~ the county treasurer shall file a notice  
39 of the intent to foreclose and a certified copy of the  
40 delinquent tax statement with the clerk and recorder of the

1 real estate records in the county in which the mineral  
2 production occurred. A copy of the intent to foreclose  
3 shall be provided to the person against whose property the  
4 lien is filed at the last known address of the person. The  
5 notice of the intent to foreclose shall contain:

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7       **Section 2.** This act is effective July 1, 2021.

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(END)