

HOUSE BILL NO. HB0047

Tax liens.

Sponsored by: Representative(s) Stafford, Boswell, Cohee,  
Deegan and Hines and Senator(s) Anderson,  
J., Boggs, Hawks and Peck

A BILL

for

1 AN ACT relating to taxation and revenue; providing for tax  
2 liens on severance taxes as specified; repealing  
3 conflicting provisions; providing a statement of  
4 legislative intent; and providing for an effective date.

5

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

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8       **Section 1.**       W.S. 39-14-108(e) by creating new  
9 paragraphs (iv) through (xvi), 39-14-208(e) by creating new  
10 paragraphs (iv) through (xvi), 39-14-308(e) by creating new  
11 paragraphs (iv) through (xvi), 39-14-408(e) by creating new  
12 paragraphs (iv) through (xvi), 39-14-508(e) by creating new  
13 paragraphs (iv) through (xvi), 39-14-608(e) by creating new  
14 paragraphs (iv) through (xvi) and 39-14-708(e) by creating  
15 new paragraphs (iv) through (xvi) are amended to read:

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1           **39-14-108. Enforcement.**

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3           (e) Liens. The following shall apply:

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5                   (iv) All taxes, fees, penalties and interest  
6 imposed under this article are an automatic and continuing  
7 lien in favor of the state of Wyoming. The lien is on all  
8 property in the state of Wyoming, real, tangible and  
9 intangible, including all after acquired property rights,  
10 future production and rights to property, of any person  
11 severing minerals in this state and who is liable under  
12 Wyoming law for the collection, payment or remittance of  
13 the severance tax and corresponding penalty or interest as  
14 of the date such taxes, fees, penalties or interest is due,  
15 and remains a lien until paid;

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17                   (v) A lien under this subsection is also a lien  
18 on all interests in the mineral estate from which the  
19 production was severed, and on all future production of the  
20 same mineral from the same leasehold, regardless of any  
21 change of ownership or change in the person extracting the  
22 mineral;

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1           (vi) Any lien arising under this subsection is  
2 superior and paramount to all other liens, claims,  
3 mortgages or any other encumbrance of any kind except a  
4 lien, claim, mortgage or other encumbrance of record held  
5 by a bona fide creditor and properly filed or recorded  
6 under Wyoming law prior to the filing of a lien as provided  
7 by paragraph (viii) of this subsection;

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9           (vii) The department may file a notice of lien  
10 at any time at its discretion, except no lien shall be  
11 enforced until the right of the taxpayer to file and  
12 properly perfect an appeal concerning the tax delinquent  
13 property before the state board of equalization has  
14 expired. A properly perfected appeal on the tax delinquent  
15 property before the state board of equalization or any  
16 subsequent properly perfected appeal on the same property  
17 to a district court or the supreme court shall stay  
18 enforcement of a lien filed by the department until such  
19 appeal has been exhausted or concluded;

20  
21           (viii) In order to perfect a tax lien under this  
22 subsection, the department of revenue shall file a notice  
23 of the tax lien with the secretary of state. The notice of  
24 the tax lien shall contain:

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(A) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the person severing the mineral;

(B) The name and address of the department of revenue as the holder of the lien and the name of the contact person within the department;

(C) The amount of the tax, fees, penalties and interest owed the state of Wyoming;

(D) 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 person who severed the mineral and located within the state of Wyoming, as well as all interest in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

1           (ix) No other action beyond that described in  
2 paragraph (viii) of this subsection shall be required to  
3 perfect a tax lien;

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5           (x) The filing of the notice of the tax lien as  
6 described in paragraph (viii) of this subsection shall  
7 constitute record notice of the tax lien;

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9           (xi) One (1) notice of the tax lien shall be  
10 deemed sufficient to cover all taxes, together with  
11 interest, fees and penalty of the same nature which may  
12 accrue after the filing of the notice;

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14           (xii) Any tax lien created under this subsection  
15 and duly filed with the secretary of state shall survive  
16 the death or incapacitation of any person, and shall  
17 survive any other destruction or attempted destruction of  
18 any interest in property owned by any person liable under  
19 Wyoming law for the collection, payment or remittance of  
20 taxes, fees, penalties or interest to the state;

21  
22           (xiii) In the event for foreclosure, the  
23 department of revenue shall be entitled to recover the

1 costs of filing the lien, foreclosing on the lien and  
2 reasonable attorney's fees;

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4 (xiv) All notice of tax liens shall be released  
5 within sixty (60) days after taxes, penalties and interest  
6 due are paid or collected;

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8 (xv) Notwithstanding that the lien is a lien on  
9 all interests in the mineral estate from which the  
10 production was severed and on all future production from  
11 the same leasehold, the department may for good cause  
12 shown, release the lien on all property in this state,  
13 real, tangible and intangible, and settle delinquent taxes,  
14 interest and penalties to be collected against future  
15 production from that leasehold;

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17 (xvi) The secretary of state is authorized and  
18 directed to maintain copies of all tax liens filed by the  
19 department of revenue pursuant to this chapter, and to  
20 maintain a data base of such tax liens and to provide  
21 copies to any person pursuant to the duties of the  
22 secretary of state as set forth in W.S. 9-1-301 et seq. All  
23 tax liens on file with any county in this state and in good  
24 standing on the effective date of this paragraph shall

1 remain effective and in good standing. Within sixty (60)  
2 days of the effective date of this paragraph, the director  
3 of the department of revenue shall transmit to the  
4 secretary of state for filing copies of all tax liens that  
5 the director seeks to have in continuing effect. Upon the  
6 filing of a copy of the tax lien with the secretary of  
7 state, the tax lien shall continue to be fully effective  
8 until released by the department of revenue.

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10 **39-14-208. Enforcement.**

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12 (e) Liens. The following shall apply:

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14 (iv) All taxes, fees, penalties and interest  
15 imposed under this article are an automatic and continuing  
16 lien in favor of the state of Wyoming. The lien is on all  
17 property in the state of Wyoming, real, tangible and  
18 intangible, including all after acquired property rights,  
19 future production and rights to property, of any person  
20 severing minerals in this state and who is liable under  
21 Wyoming law for the collection, payment or remittance of  
22 the severance tax and corresponding penalty or interest as  
23 of the date such taxes, fees, penalties or interest is due,  
24 and remains a lien until paid;

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(v) A lien under this subsection is also a lien on all interests in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral;

(vi) Any lien arising under this subsection is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly filed or recorded under Wyoming law prior to the filing of a lien as provided by paragraph (viii) of this subsection;

(vii) The department may file a notice of lien at any time at its discretion, except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property



1 to a district court or the supreme court shall stay  
2 enforcement of a lien filed by the department until such  
3 appeal has been exhausted or concluded;

4  
5 (viii) In order to perfect a tax lien under this  
6 subsection, the department of revenue shall file a notice  
7 of the tax lien with the secretary of state. The notice of  
8 the tax lien shall contain:

9  
10 (A) The name and last known address of the  
11 person or persons against whose property the lien is filed  
12 including, but not limited to, the person severing the  
13 mineral;

14  
15 (B) The name and address of the department  
16 of revenue as the holder of the lien and the name of the  
17 contact person within the department;

18  
19 (C) The amount of the tax, fees, penalties  
20 and interest owed the state of Wyoming;

21  
22 (D) A statement that the amount of the  
23 unpaid tax, fees, penalties or interest is a lien on all  
24 property, real, tangible or intangible, including all after

1 acquired property and rights to the property belonging to  
2 the person who severed the mineral and located within the  
3 state of Wyoming, as well as all interest in the mineral  
4 estate from which the production was severed and any future  
5 production from the same mineral leasehold.

6  
7 (ix) No other action beyond that described in  
8 paragraph (viii) of this subsection shall be required to  
9 perfect a tax lien;

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11 (x) The filing of the notice of the tax lien as  
12 described in paragraph (viii) of this subsection shall  
13 constitute record notice of the tax lien;

14  
15 (xi) One (1) notice of the tax lien shall be  
16 deemed sufficient to cover all taxes, together with  
17 interest, fees and penalty of the same nature which may  
18 accrue after the filing of the notice;

19  
20 (xii) Any tax lien created under this subsection  
21 and duly filed with the secretary of state shall survive  
22 the death or incapacitation of any person, and shall  
23 survive any other destruction or attempted destruction of  
24 any interest in property owned by any person liable under

1 Wyoming law for the collection, payment or remittance of  
2 taxes, fees, penalties or interest to the state;

3

4 (xiii) In the event for foreclosure, the  
5 department of revenue shall be entitled to recover the  
6 costs of filing the lien, foreclosing on the lien and  
7 reasonable attorney's fees;

8

9 (xiv) All notice of tax liens shall be released  
10 within sixty (60) days after taxes, penalties and interest  
11 due are paid or collected;

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13 (xv) Notwithstanding that the lien is a lien on  
14 all interests in the mineral estate from which the  
15 production was severed and on all future production from  
16 the same leasehold, the department may for good cause  
17 shown, release the lien on all property in this state,  
18 real, tangible and intangible, and settle delinquent taxes,  
19 interest and penalties to be collected against future  
20 production from that leasehold;

21

22 (xvi) The secretary of state is authorized and  
23 directed to maintain copies of all tax liens filed by the  
24 department of revenue pursuant to this chapter, and to

1 maintain a data base of such tax liens and to provide  
2 copies to any person pursuant to the duties of the  
3 secretary of state as set forth in W.S. 9-1-301 et seq. All  
4 tax liens on file with any county in this state and in good  
5 standing on the effective date of this paragraph shall  
6 remain effective and in good standing. Within sixty (60)  
7 days of the effective date of this paragraph, the director  
8 of the department of revenue shall transmit to the  
9 secretary of state for filing copies of all tax liens that  
10 the director seeks to have in continuing effect. Upon the  
11 filing of a copy of the tax lien with the secretary of  
12 state, the tax lien shall continue to be fully effective  
13 until released by the department of revenue.

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15 **39-14-308. Enforcement.**

16

17 (e) Liens. The following shall apply:

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19 (iv) All taxes, fees, penalties and interest  
20 imposed under this article are an automatic and continuing  
21 lien in favor of the state of Wyoming. The lien is on all  
22 property in the state of Wyoming, real, tangible and  
23 intangible, including all after acquired property rights,  
24 future production and rights to property, of any person

1 severing minerals in this state and who is liable under  
2 Wyoming law for the collection, payment or remittance of  
3 the severance tax and corresponding penalty or interest as  
4 of the date such taxes, fees, penalties or interest is due,  
5 and remains a lien until paid;

6  
7 (v) A lien under this subsection is also a lien  
8 on all interests in the mineral estate from which the  
9 production was severed, and on all future production of the  
10 same mineral from the same leasehold, regardless of any  
11 change of ownership or change in the person extracting the  
12 mineral;

13  
14 (vi) Any lien arising under this subsection is  
15 superior and paramount to all other liens, claims,  
16 mortgages or any other encumbrance of any kind except a  
17 lien, claim, mortgage or other encumbrance of record held  
18 by a bona fide creditor and properly filed or recorded  
19 under Wyoming law prior to the filing of a lien as provided  
20 by paragraph (viii) of this subsection;

21  
22 (vii) The department may file a notice of lien  
23 at any time at its discretion, except no lien shall be  
24 enforced until the right of the taxpayer to file and

1 properly perfect an appeal concerning the tax delinquent  
2 property before the state board of equalization has  
3 expired. A properly perfected appeal on the tax delinquent  
4 property before the state board of equalization or any  
5 subsequent properly perfected appeal on the same property  
6 to a district court or the supreme court shall stay  
7 enforcement of a lien filed by the department until such  
8 appeal has been exhausted or concluded;

9  
10 (viii) In order to perfect a tax lien under this  
11 subsection, the department of revenue shall file a notice  
12 of the tax lien with the secretary of state. The notice of  
13 the tax lien shall contain:

14  
15 (A) The name and last known address of the  
16 person or persons against whose property the lien is filed  
17 including, but not limited to, the person severing the  
18 mineral;

19  
20 (B) The name and address of the department  
21 of revenue as the holder of the lien and the name of the  
22 contact person within the department;

23

1                   (C) The amount of the tax, fees, penalties  
2 and interest owed the state of Wyoming;

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4                   (D) A statement that the amount of the  
5 unpaid tax, fees, penalties or interest is a lien on all  
6 property, real, tangible or intangible, including all after  
7 acquired property and rights to the property belonging to  
8 the person who severed the mineral and located within the  
9 state of Wyoming, as well as all interest in the mineral  
10 estate from which the production was severed and any future  
11 production from the same mineral leasehold.

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13                   (ix) No other action beyond that described in  
14 paragraph (viii) of this subsection shall be required to  
15 perfect a tax lien;

16  
17                   (x) The filing of the notice of the tax lien as  
18 described in paragraph (viii) of this subsection shall  
19 constitute record notice of the tax lien;

20  
21                   (xi) One (1) notice of the tax lien shall be  
22 deemed sufficient to cover all taxes, together with  
23 interest, fees and penalty of the same nature which may  
24 accrue after the filing of the notice;

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(xii) Any tax lien created under this subsection and duly filed with the secretary of state shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the state;

(xiii) In the event for foreclosure, the department of revenue shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(xiv) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(xv) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold, the department may for good cause shown, release the lien on all property in this state, real, tangible and intangible, and settle delinquent taxes,



1 interest and penalties to be collected against future  
2 production from that leasehold;

3  
4 (xvi) The secretary of state is authorized and  
5 directed to maintain copies of all tax liens filed by the  
6 department of revenue pursuant to this chapter, and to  
7 maintain a data base of such tax liens and to provide  
8 copies to any person pursuant to the duties of the  
9 secretary of state as set forth in W.S. 9-1-301 et seq. All  
10 tax liens on file with any county in this state and in good  
11 standing on the effective date of this paragraph shall  
12 remain effective and in good standing. Within sixty (60)  
13 days of the effective date of this paragraph, the director  
14 of the department of revenue shall transmit to the  
15 secretary of state for filing copies of all tax liens that  
16 the director seeks to have in continuing effect. Upon the  
17 filing of a copy of the tax lien with the secretary of  
18 state, the tax lien shall continue to be fully effective  
19 until released by the department of revenue.

20  
21 **39-14-408. Enforcement.**

22  
23 (e) Liens. The following shall apply:  
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1           (iv) All taxes, fees, penalties and interest  
2 imposed under this article are an automatic and continuing  
3 lien in favor of the state of Wyoming. The lien is on all  
4 property in the state of Wyoming, real, tangible and  
5 intangible, including all after acquired property rights,  
6 future production and rights to property, of any person  
7 severing minerals in this state and who is liable under  
8 Wyoming law for the collection, payment or remittance of  
9 the severance tax and corresponding penalty or interest as  
10 of the date such taxes, fees, penalties or interest is due,  
11 and remains a lien until paid;

12  
13           (v) A lien under this subsection is also a lien  
14 on all interests in the mineral estate from which the  
15 production was severed, and on all future production of the  
16 same mineral from the same leasehold, regardless of any  
17 change of ownership or change in the person extracting the  
18 mineral;

19  
20           (vi) Any lien arising under this subsection is  
21 superior and paramount to all other liens, claims,  
22 mortgages or any other encumbrance of any kind except a  
23 lien, claim, mortgage or other encumbrance of record held  
24 by a bona fide creditor and properly filed or recorded

1 under Wyoming law prior to the filing of a lien as provided  
2 by paragraph (viii) of this subsection;

3  
4 (vii) The department may file a notice of lien  
5 at any time at its discretion, except no lien shall be  
6 enforced until the right of the taxpayer to file and  
7 properly perfect an appeal concerning the tax delinquent  
8 property before the state board of equalization has  
9 expired. A properly perfected appeal on the tax delinquent  
10 property before the state board of equalization or any  
11 subsequent properly perfected appeal on the same property  
12 to a district court or the supreme court shall stay  
13 enforcement of a lien filed by the department until such  
14 appeal has been exhausted or concluded;

15  
16 (viii) In order to perfect a tax lien under this  
17 subsection, the department of revenue shall file a notice  
18 of the tax lien with the secretary of state. The notice of  
19 the tax lien shall contain:

20  
21 (A) The name and last known address of the  
22 person or persons against whose property the lien is filed  
23 including, but not limited to, the person severing the  
24 mineral;

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(B) The name and address of the department of revenue as the holder of the lien and the name of the contact person within the department;

(C) The amount of the tax, fees, penalties and interest owed the state of Wyoming;

(D) 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 person who severed the mineral and located within the state of Wyoming, as well as all interest in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

(ix) No other action beyond that described in paragraph (viii) of this subsection shall be required to perfect a tax lien;

(x) The filing of the notice of the tax lien as described in paragraph (viii) of this subsection shall constitute record notice of the tax lien;

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(xi) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(xii) Any tax lien created under this subsection and duly filed with the secretary of state shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the state;

(xiii) In the event for foreclosure, the department of revenue shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(xiv) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

1           (xv) Notwithstanding that the lien is a lien on  
2 all interests in the mineral estate from which the  
3 production was severed and on all future production from  
4 the same leasehold, the department may for good cause  
5 shown, release the lien on all property in this state,  
6 real, tangible and intangible, and settle delinquent taxes,  
7 interest and penalties to be collected against future  
8 production from that leasehold;

9  
10           (xvi) The secretary of state is authorized and  
11 directed to maintain copies of all tax liens filed by the  
12 department of revenue pursuant to this chapter, and to  
13 maintain a data base of such tax liens and to provide  
14 copies to any person pursuant to the duties of the  
15 secretary of state as set forth in W.S. 9-1-301 et seq. All  
16 tax liens on file with any county in this state and in good  
17 standing on the effective date of this paragraph shall  
18 remain effective and in good standing. Within sixty (60)  
19 days of the effective date of this paragraph, the director  
20 of the department of revenue shall transmit to the  
21 secretary of state for filing copies of all tax liens that  
22 the director seeks to have in continuing effect. Upon the  
23 filing of a copy of the tax lien with the secretary of

1 state, the tax lien shall continue to be fully effective  
2 until released by the department of revenue.

3  
4 **39-14-508. Enforcement.**

5  
6 (e) Liens. The following shall apply:

7  
8 (iv) All taxes, fees, penalties and interest  
9 imposed under this article are an automatic and continuing  
10 lien in favor of the state of Wyoming. The lien is on all  
11 property in the state of Wyoming, real, tangible and  
12 intangible, including all after acquired property rights,  
13 future production and rights to property, of any person  
14 severing minerals in this state and who is liable under  
15 Wyoming law for the collection, payment or remittance of  
16 the severance tax and corresponding penalty or interest as  
17 of the date such taxes, fees, penalties or interest is due,  
18 and remains a lien until paid;

19  
20 (v) A lien under this subsection is also a lien  
21 on all interests in the mineral estate from which the  
22 production was severed, and on all future production of the  
23 same mineral from the same leasehold, regardless of any

1 change of ownership or change in the person extracting the  
2 mineral;

3  
4 (vi) Any lien arising under this subsection is  
5 superior and paramount to all other liens, claims,  
6 mortgages or any other encumbrance of any kind except a  
7 lien, claim, mortgage or other encumbrance of record held  
8 by a bona fide creditor and properly filed or recorded  
9 under Wyoming law prior to the filing of a lien as provided  
10 by paragraph (viii) of this subsection;

11  
12 (vii) The department may file a notice of lien  
13 at any time at its discretion, except no lien shall be  
14 enforced until the right of the taxpayer to file and  
15 properly perfect an appeal concerning the tax delinquent  
16 property before the state board of equalization has  
17 expired. A properly perfected appeal on the tax delinquent  
18 property before the state board of equalization or any  
19 subsequent properly perfected appeal on the same property  
20 to a district court or the supreme court shall stay  
21 enforcement of a lien filed by the department until such  
22 appeal has been exhausted or concluded;

23



1           (viii) In order to perfect a tax lien under this  
2 subsection, the department of revenue shall file a notice  
3 of the tax lien with the secretary of state. The notice of  
4 the tax lien shall contain:

5  
6           (A) The name and last known address of  
7 the person or persons against whose property the lien is  
8 filed including, but not limited to, the person severing  
9 the mineral;

10  
11           (B) The name and address of the  
12 department of revenue as the holder of the lien and the  
13 name of the contact person within the department;

14  
15           (C) The amount of the tax, fees,  
16 penalties and interest owed the state of Wyoming;

17  
18           (D) A statement that the amount of the  
19 unpaid tax, fees, penalties or interest is a lien on all  
20 property, real, tangible or intangible, including all after  
21 acquired property and rights to the property belonging to  
22 the person who severed the mineral and located within the  
23 state of Wyoming, as well as all interest in the mineral

1 estate from which the production was severed and any future  
2 production from the same mineral leasehold.

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4 (ix) No other action beyond that described in  
5 paragraph (viii) of this subsection shall be required to  
6 perfect a tax lien;

7

8 (x) The filing of the notice of the tax lien as  
9 described in paragraph (viii) of this subsection shall  
10 constitute record notice of the tax lien;

11

12 (xi) One (1) notice of the tax lien shall be  
13 deemed sufficient to cover all taxes, together with  
14 interest, fees and penalty of the same nature which may  
15 accrue after the filing of the notice;

16

17 (xii) Any tax lien created under this subsection  
18 and duly filed with the secretary of state shall survive  
19 the death or incapacitation of any person, and shall  
20 survive any other destruction or attempted destruction of  
21 any interest in property owned by any person liable under  
22 Wyoming law for the collection, payment or remittance of  
23 taxes, fees, penalties or interest to the state;

24

1           (xiii) In the event for foreclosure, the  
2 department of revenue shall be entitled to recover the  
3 costs of filing the lien, foreclosing on the lien and  
4 reasonable attorney's fees;

5  
6           (xiv) All notice of tax liens shall be released  
7 within sixty (60) days after taxes, penalties and interest  
8 due are paid or collected;

9  
10           (xv) Notwithstanding that the lien is a lien on  
11 all interests in the mineral estate from which the  
12 production was severed and on all future production from  
13 the same leasehold, the department may for good cause  
14 shown, release the lien on all property in this state,  
15 real, tangible and intangible, and settle delinquent taxes,  
16 interest and penalties to be collected against future  
17 production from that leasehold;

18  
19           (xvi) The secretary of state is authorized and  
20 directed to maintain copies of all tax liens filed by the  
21 department of revenue pursuant to this chapter, and to  
22 maintain a data base of such tax liens and to provide  
23 copies to any person pursuant to the duties of the  
24 secretary of state as set forth in W.S. 9-1-301 et seq. All

1 tax liens on file with any county in this state and in good  
2 standing on the effective date of this paragraph shall  
3 remain effective and in good standing. Within sixty (60)  
4 days of the effective date of this paragraph, the director  
5 of the department of revenue shall transmit to the  
6 secretary of state for filing copies of all tax liens that  
7 the director seeks to have in continuing effect. Upon the  
8 filing of a copy of the tax lien with the secretary of  
9 state, the tax lien shall continue to be fully effective  
10 until released by the department of revenue.

11

12 **39-14-608. Enforcement.**

13

14 (e) Liens. The following shall apply:

15

16 (iv) All taxes, fees, penalties and interest  
17 imposed under this article are an automatic and continuing  
18 lien in favor of the state of Wyoming. The lien is on all  
19 property in the state of Wyoming, real, tangible and  
20 intangible, including all after acquired property rights,  
21 future production and rights to property, of any person  
22 severing minerals in this state and who is liable under  
23 Wyoming law for the collection, payment or remittance of  
24 the severance tax and corresponding penalty or interest as

1 of the date such taxes, fees, penalties or interest is due,  
2 and remains a lien until paid;

3  
4 (v) A lien under this subsection is also a lien  
5 on all interests in the mineral estate from which the  
6 production was severed, and on all future production of the  
7 same mineral from the same leasehold, regardless of any  
8 change of ownership or change in the person extracting the  
9 mineral;

10  
11 (vi) Any lien arising under this subsection is  
12 superior and paramount to all other liens, claims,  
13 mortgages or any other encumbrance of any kind except a  
14 lien, claim, mortgage or other encumbrance of record held  
15 by a bona fide creditor and properly filed or recorded  
16 under Wyoming law prior to the filing of a lien as provided  
17 by paragraph (viii) of this subsection;

18  
19 (vii) The department may file a notice of lien  
20 at any time at its discretion, except no lien shall be  
21 enforced until the right of the taxpayer to file and  
22 properly perfect an appeal concerning the tax delinquent  
23 property before the state board of equalization has  
24 expired. A properly perfected appeal on the tax delinquent

1 property before the state board of equalization or any  
2 subsequent properly perfected appeal on the same property  
3 to a district court or the supreme court shall stay  
4 enforcement of a lien filed by the department until such  
5 appeal has been exhausted or concluded;

6  
7 (viii) In order to perfect a tax lien under this  
8 subsection, the department of revenue shall file a notice  
9 of the tax lien with the secretary of state. The notice of  
10 the tax lien shall contain:

11  
12 (A) The name and last known address of the  
13 person or persons against whose property the lien is filed  
14 including, but not limited to, the person severing the  
15 mineral;

16  
17 (B) The name and address of the department  
18 of revenue as the holder of the lien and the name of the  
19 contact person within the department;

20  
21 (C) The amount of the tax, fees, penalties  
22 and interest owed the state of Wyoming;

23

1                   (D) A statement that the amount of the  
2 unpaid tax, fees, penalties or interest is a lien on all  
3 property, real, tangible or intangible, including all after  
4 acquired property and rights to the property belonging to  
5 the person who severed the mineral and located within the  
6 state of Wyoming, as well as all interest in the mineral  
7 estate from which the production was severed and any future  
8 production from the same mineral leasehold.

9  
10                   (ix) No other action beyond that described in  
11 paragraph (viii) of this subsection shall be required to  
12 perfect a tax lien;

13  
14                   (x) The filing of the notice of the tax lien as  
15 described in paragraph (viii) of this subsection shall  
16 constitute record notice of the tax lien;

17  
18                   (xi) One (1) notice of the tax lien shall be  
19 deemed sufficient to cover all taxes, together with  
20 interest, fees and penalty of the same nature which may  
21 accrue after the filing of the notice;

22  
23                   (xii) Any tax lien created under this subsection  
24 and duly filed with the secretary of state shall survive

1 the death or incapacitation of any person, and shall  
2 survive any other destruction or attempted destruction of  
3 any interest in property owned by any person liable under  
4 Wyoming law for the collection, payment or remittance of  
5 taxes, fees, penalties or interest to the state;

6  
7 (xiii) In the event for foreclosure, the  
8 department of revenue shall be entitled to recover the  
9 costs of filing the lien, foreclosing on the lien and  
10 reasonable attorney's fees;

11  
12 (xiv) All notice of tax liens shall be released  
13 within sixty (60) days after taxes, penalties and interest  
14 due are paid or collected;

15  
16 (xv) Notwithstanding that the lien is a lien on  
17 all interests in the mineral estate from which the  
18 production was severed and on all future production from  
19 the same leasehold, the department may for good cause  
20 shown, release the lien on all property in this state,  
21 real, tangible and intangible, and settle delinquent taxes,  
22 interest and penalties to be collected against future  
23 production from that leasehold;

24



1           (xvi) The secretary of state is authorized and  
2 directed to maintain copies of all tax liens filed by the  
3 department of revenue pursuant to this chapter, and to  
4 maintain a data base of such tax liens and to provide  
5 copies to any person pursuant to the duties of the  
6 secretary of state as set forth in W.S. 9-1-301 et seq. All  
7 tax liens on file with any county in this state and in good  
8 standing on the effective date of this paragraph shall  
9 remain effective and in good standing. Within sixty (60)  
10 days of the effective date of this paragraph, the director  
11 of the department of revenue shall transmit to the  
12 secretary of state for filing copies of all tax liens that  
13 the director seeks to have in continuing effect. Upon the  
14 filing of a copy of the tax lien with the secretary of  
15 state, the tax lien shall continue to be fully effective  
16 until released by the department of revenue.

17

18           **39-14-708. Enforcement.**

19

20           (e) Liens. The following shall apply:

21

22           (iv) All taxes, fees, penalties and interest  
23 imposed under this article are an automatic and continuing  
24 lien in favor of the state of Wyoming. The lien is on all

1 property in the state of Wyoming, real, tangible and  
2 intangible, including all after acquired property rights,  
3 future production and rights to property, of any person  
4 severing minerals in this state and who is liable under  
5 Wyoming law for the collection, payment or remittance of  
6 the severance tax and corresponding penalty or interest as  
7 of the date such taxes, fees, penalties or interest is due,  
8 and remains a lien until paid;

9  
10 (v) A lien under this subsection is also a lien  
11 on all interests in the mineral estate from which the  
12 production was severed, and on all future production of the  
13 same mineral from the same leasehold, regardless of any  
14 change of ownership or change in the person extracting the  
15 mineral;

16  
17 (vi) Any lien arising under this subsection is  
18 superior and paramount to all other liens, claims,  
19 mortgages or any other encumbrance of any kind except a  
20 lien, claim, mortgage or other encumbrance of record held  
21 by a bona fide creditor and properly filed or recorded  
22 under Wyoming law prior to the filing of a lien as provided  
23 by paragraph (viii) of this subsection;

24

1           (vii) The department may file a notice of lien  
2 at any time at its discretion, except no lien shall be  
3 enforced until the right of the taxpayer to file and  
4 properly perfect an appeal concerning the tax delinquent  
5 property before the state board of equalization has  
6 expired. A properly perfected appeal on the tax delinquent  
7 property before the state board of equalization or any  
8 subsequent properly perfected appeal on the same property  
9 to a district court or the supreme court shall stay  
10 enforcement of a lien filed by the department until such  
11 appeal has been exhausted or concluded;

12  
13           (viii) In order to perfect a tax lien under this  
14 subsection, the department of revenue shall file a notice  
15 of the tax lien with the secretary of state. The notice of  
16 the tax lien shall contain:

17  
18           (A) The name and last known address of the  
19 person or persons against whose property the lien is filed  
20 including, but not limited to, the person severing the  
21 mineral;

22

1                   (B) The name and address of the department  
2 of revenue as the holder of the lien and the name of the  
3 contact person within the department;

4  
5                   (C) The amount of the tax, fees, penalties  
6 and interest owed the state of Wyoming;

7  
8                   (D) A statement that the amount of the  
9 unpaid tax, fees, penalties or interest is a lien on all  
10 property, real, tangible or intangible, including all after  
11 acquired property and rights to the property belonging to  
12 the person who severed the mineral and located within the  
13 state of Wyoming, as well as all interest in the mineral  
14 estate from which the production was severed and any future  
15 production from the same mineral leasehold.

16  
17                   (ix) No other action beyond that described in  
18 paragraph (viii) of this subsection shall be required to  
19 perfect a tax lien;

20  
21                   (x) The filing of the notice of the tax lien as  
22 described in paragraph (viii) of this subsection shall  
23 constitute record notice of the tax lien;

24

1           (xi) One (1) notice of the tax lien shall be  
2 deemed sufficient to cover all taxes, together with  
3 interest, fees and penalty of the same nature which may  
4 accrue after the filing of the notice;

5  
6           (xii) Any tax lien created under this subsection  
7 and duly filed with the secretary of state shall survive  
8 the death or incapacitation of any person, and shall  
9 survive any other destruction or attempted destruction of  
10 any interest in property owned by any person liable under  
11 Wyoming law for the collection, payment or remittance of  
12 taxes, fees, penalties or interest to the state;

13  
14           (xiii) In the event for foreclosure, the  
15 department of revenue shall be entitled to recover the  
16 costs of filing the lien, foreclosing on the lien and  
17 reasonable attorney's fees;

18  
19           (xiv) All notice of tax liens shall be released  
20 within sixty (60) days after taxes, penalties and interest  
21 due are paid or collected;

22  
23           (xv) Notwithstanding that the lien is a lien on  
24 all interests in the mineral estate from which the

1 production was severed and on all future production from  
2 the same leasehold, the department may for good cause  
3 shown, release the lien on all property in this state,  
4 real, tangible and intangible, and settle delinquent taxes,  
5 interest and penalties to be collected against future  
6 production from that leasehold;

7  
8 (xvi) The secretary of state is authorized and  
9 directed to maintain copies of all tax liens filed by the  
10 department of revenue pursuant to this chapter, and to  
11 maintain a data base of such tax liens and to provide  
12 copies to any person pursuant to the duties of the  
13 secretary of state as set forth in W.S. 9-1-301 et seq. All  
14 tax liens on file with any county in this state and in good  
15 standing on the effective date of this paragraph shall  
16 remain effective and in good standing. Within sixty (60)  
17 days of the effective date of this paragraph, the director  
18 of the department of revenue shall transmit to the  
19 secretary of state for filing copies of all tax liens that  
20 the director seeks to have in continuing effect. Upon the  
21 filing of a copy of the tax lien with the secretary of  
22 state, the tax lien shall continue to be fully effective  
23 until released by the department of revenue.

24

1           **Section 2.**       W.S. 39-14-108(e)(i) through (iii),  
2 39-14-208(e)(i) through (iii), 39-14-308(e)(i) through  
3 (iii), 39-14-408(e)(i) through (iii), 39-14-508(e)(i)  
4 through (iii), 39-14-608(e)(i) through (iii) and  
5 39-14-708(e)(i) through (iii) are repealed.

6  
7           **Section 3.**       The lien created by this act is an  
8 equitable remedy created on behalf and in favor of the  
9 state of Wyoming. It is the legislature's intent that this  
10 provision be construed as an equitable remedy available to  
11 the state in the collection of taxes, fees, penalties and  
12 interest.

13  
14           **Section 4.**       This act is effective July 1, 2002.

15

16

(END)