

ORIGINAL HOUSE  
BILL NO. 0020

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2002 SPECIAL SESSION

AN ACT relating to taxation and revenue; providing for audit periods for mineral taxes as specified; and providing for an effective date.

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

**Section 1.** W.S. 39-14-108(b)(iii) and (vii), 39-14-208(b)(iii) and (vii), 39-14-308(b)(iii) and (vii), 39-14-408(b)(iii) and (vii), 39-14-508(b)(iii) and (vii), 39-14-608(b)(iii) and (vii) and 39-14-708(b)(iii) and (vii) are amended to read:

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

(b) Audits. The following shall apply:

(iii) Commencing ~~March 1, 1994~~ January 1, 2003, the department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-109(b)(ii), provided that the ~~audit or review commences or~~ return is filed within ~~five (5)~~ three (3) years from the date the production should have been or was reported pursuant to W.S. 39-14-107(a)(i), whichever is later, and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection;

(vii) Audits provided by this article shall commence within ~~five (5)~~ six (6) months immediately following the three (3) years ~~of following~~ the reporting period and taxpayers shall keep accurate books and records

ORIGINAL HOUSE  
BILL NO. 0020

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2002 SPECIAL SESSION

of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-103(b) for a period of ~~five (5)~~ seven (7) years and make them available to department examiners for audit purposes. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

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

(b) Audits. The following shall apply:

(iii) Commencing ~~March 1, 1994~~ January 1, 2003, the department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county from which the crude oil, lease condensate or natural gas was produced, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-209(b) (v), provided that the ~~audit or review commences or~~ return is filed within ~~five (5)~~ three (3) years from the date the production should have been or was reported pursuant to W.S. 39-14-207(a) (i), whichever is later, and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection;

(vii) Audits provided by this article shall commence within ~~five (5)~~ six (6) months immediately following the three (3) years ~~of~~ following the reporting period and taxpayers shall keep accurate books and records of all production subject to severance taxes imposed by this article and determinations of taxable value as

ORIGINAL HOUSE  
BILL NO. 0020

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2002 SPECIAL SESSION

prescribed by W.S. 39-14-203(b) for a period of ~~five (5)~~ seven (7) years and make them available to department examiners for audit purposes. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

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

(b) Audits. The following shall apply:

(iii) Commencing ~~March 1, 1994~~ January 1, 2003, the department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-309(b)(ii), provided that the ~~audit or review commences or~~ return is filed within ~~five (5)~~ three (3) years from the date the production should have been or was reported pursuant to W.S. 39-14-307(a)(i), whichever is later, and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection;

(vii) Audits provided by this article shall commence within ~~five (5)~~ six (6) months immediately following the three (3) years ~~of~~ following the reporting period and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-303(b) for a period of ~~five (5)~~ seven (7) years and make them available to department examiners for audit

ORIGINAL HOUSE  
BILL NO. 0020

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2002 SPECIAL SESSION

purposes. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

**39-14-408. Enforcement.**

(b) Audits. The following shall apply:

(iii) Commencing ~~March 1, 1994~~ January 1, 2003, the department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-409(b)(ii), provided that the ~~audit or review commences or~~ return is filed within ~~five (5)~~ three (3) years from the date the production should have been or was reported pursuant to W.S. 39-14-407(a)(i), whichever is later, and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection;

(vii) Audits shall commence within ~~five (5)~~ six (6) months immediately following the three (3) years ~~of following~~ the reporting period and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-403(b) for a period of ~~five (5)~~ seven (7) years and make them available to department examiners for audit purposes. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without

ORIGINAL HOUSE  
BILL NO. 0020

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2002 SPECIAL SESSION

regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

**39-14-508. Enforcement.**

(b) Audits. The following shall apply:

(iii) Commencing ~~March 1, 1994~~ January 1, 2003, the department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-509(b)(ii), provided that the ~~audit or review commences or~~ return is filed within ~~five (5) three (3)~~ three (3) years from the date the production should have been or was reported pursuant to W.S. 39-14-507(a)(i), whichever is later, and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection;

(vii) Audits provided by this article shall commence within ~~five (5) six (6)~~ three (3) months immediately following the three (3) years ~~of following~~ the reporting period and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-503(b) for a period of ~~five (5) seven (7)~~ years and make them available to department examiners for audit purposes. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

ORIGINAL HOUSE  
BILL NO. 0020

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2002 SPECIAL SESSION

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

(b) Audits. The following shall apply:

(iii) Commencing ~~March 1, 1994~~ January 1, 2003, the department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-609(b)(ii), provided that the ~~audit or review commences or~~ return is filed within ~~five (5)~~ three (3) years from the date the production should have been or was reported pursuant to W.S. 39-14-607(a)(i), whichever is later, and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection;

(vii) Audits provided by this article shall commence within ~~five (5)~~ six (6) months immediately following the three (3) years ~~of~~ following the reporting period and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-603(b) for a period of ~~five (5)~~ seven (7) years and make them available to department examiners for audit purposes. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

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

(b) Audits. The following shall apply:

ORIGINAL HOUSE  
BILL NO. 0020

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2002 SPECIAL SESSION

(iii) Commencing ~~March 1, 1994~~ January 1, 2003, the department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-709(b)(ii), provided that the ~~audit or review commences or~~ return is filed within ~~five (5)~~ three (3) years from the date the production should have been or was reported pursuant to W.S. 39-14-707(a)(i), whichever is later, and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection;

(vii) Audits provided by this article shall commence within ~~five (5)~~ six (6) months immediately following the three (3) years ~~of following~~ the reporting period and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-703(b) for a period of ~~five (5)~~ seven (7) years and make them available to department examiners for audit purposes. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

ORIGINAL HOUSE  
BILL NO. 0020

ENROLLED ACT NO. 23, HOUSE OF REPRESENTATIVES

FIFTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING  
2002 SPECIAL SESSION

**Section 2.** This act is effective January 1, 2003.

(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