

HOUSE BILL NO. HB0020

Audit period-minerals.

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

A BILL

for

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

4

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

6

7       **Section 1.**       W.S. 39-14-108(b)(iii) and (vii),  
8 39-14-208(b)(iii) and (vii), 39-14-308(b)(iii) and (vii),  
9 39-14-408(b)(iii) and (vii), 39-14-508(b)(iii) and (vii),  
10 39-14-608(b)(iii) and (vii) and 39-14-708(b)(iii) and (vii)  
11 are amended to read:

12

13       **39-14-108. Enforcement.**

14

15       (b) Audits. The following shall apply:

1

2

(iii) Commencing ~~March 1, 1994~~ January 1, 2003,

3

the department is authorized to rely on final audit

4

findings, taxpayer amended returns or department review,

5

and to certify mine product valuation amendments to the

6

county assessor of the county in which the property is

7

located, to be entered upon the assessment rolls of the

8

county and taxes computed and collected thereon subject to

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appeal under W.S. 39-14-109(b)(ii), provided that the ~~audit~~

10

~~or review commences or~~ return is filed within ~~five (5)~~

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three (3) years from the date the production should have

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been or was reported pursuant to W.S. 39-14-107(a)(i),

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whichever is later, and that the audit or review commenced

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within the time period as required by paragraph (vii) of

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this subsection;

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17

(vii) Audits provided by this article shall

18

commence within ~~five (5)~~ six (6) months immediately

19

following the three (3) years ~~of~~ following the reporting

20

period and taxpayers shall keep accurate books and records

21

of all production subject to taxes imposed by this article

22

and determinations of taxable value as prescribed by W.S.

23

39-14-103(b) for a period of ~~five (5)~~ seven (7) years and

24

make them available to department examiners for audit

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

6  
7 **39-14-208. Enforcement.**

8  
9 (b) Audits. The following shall apply:

10  
11 (iii) Commencing ~~March 1, 1994~~ January 1, 2003,  
12 the department is authorized to rely on final audit  
13 findings, taxpayer amended returns or department review,  
14 and to certify mine product valuation amendments to the  
15 county assessor of the county from which the crude oil,  
16 lease condensate or natural gas was produced, to be entered  
17 upon the assessment rolls of the county and taxes computed  
18 and collected thereon subject to appeal under W.S.  
19 39-14-209(b) (v), provided that the ~~audit or review~~  
20 ~~commences or~~ return is filed within ~~five (5)~~ three (3)  
21 years from the date the production should have been or was  
22 reported pursuant to W.S. 39-14-207(a) (i), whichever is  
23 later, and that the audit or review commenced within the

1 time period as required by paragraph (vii) of this  
2 subsection;

3  
4 (vii) Audits provided by this article shall  
5 commence within ~~five (5)~~ six (6) months immediately  
6 following the three (3) years ~~of following~~ the reporting  
7 period and taxpayers shall keep accurate books and records  
8 of all production subject to severance taxes imposed by  
9 this article and determinations of taxable value as  
10 prescribed by W.S. 39-14-203(b) for a period of ~~five (5)~~  
11 seven (7) years and make them available to department  
12 examiners for audit purposes. If the examination discloses  
13 evidence of gross negligence by the taxpayer in reporting  
14 and paying the tax, the department may examine all  
15 pertinent records for any reporting period without regard  
16 to the limitations set forth in paragraphs (vii) and (viii)  
17 of this subsection;

18

19 **39-14-308. Enforcement.**

20

21 (b) Audits. The following shall apply:

22

23 (iii) Commencing ~~March 1, 1994~~ January 1, 2003,  
24 the department is authorized to rely on final audit

1 findings, taxpayer amended returns or department review,  
2 and to certify mine product valuation amendments to the  
3 county assessor of the county in which the property is  
4 located, to be entered upon the assessment rolls of the  
5 county and taxes computed and collected thereon subject to  
6 appeal under W.S. 39-14-309(b)(ii), provided that the ~~audit~~  
7 ~~or review commences or~~ return is filed within ~~five (5)~~  
8 three (3) years from the date the production should have  
9 been or was reported pursuant to W.S. 39-14-307(a)(i),  
10 whichever is later, and that the audit or review commenced  
11 within the time period as required by paragraph (vii) of  
12 this subsection;  
13

14 (vii) Audits provided by this article shall  
15 commence within ~~five (5)~~ six (6) months immediately  
16 following the three (3) years ~~of following~~ the reporting  
17 period and taxpayers shall keep accurate books and records  
18 of all production subject to taxes imposed by this article  
19 and determinations of taxable value as prescribed by W.S.  
20 39-14-303(b) for a period of ~~five (5)~~ seven (7) years and  
21 make them available to department examiners for audit  
22 purposes. If the examination discloses evidence of gross  
23 negligence by the taxpayer in reporting and paying the tax,  
24 the department may examine all pertinent records for any

1 reporting period without regard to the limitations set  
2 forth in paragraphs (vii) and (viii) of this subsection;

3

4 **39-14-408. Enforcement.**

5

6 (b) Audits. The following shall apply:

7

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

22

23 (vii) Audits shall commence within ~~five (5)~~ six  
24 (6) months immediately following the three (3) years of

1 following the reporting period and taxpayers shall keep  
2 accurate books and records of all production subject to  
3 taxes imposed by this article and determinations of taxable  
4 value as prescribed by W.S. 39-14-403(b) for a period of  
5 ~~five (5)~~ seven (7) years and make them available to  
6 department examiners for audit purposes. If the examination  
7 discloses evidence of gross negligence by the taxpayer in  
8 reporting and paying the tax, the department may examine  
9 all pertinent records for any reporting period without  
10 regard to the limitations set forth in paragraphs (vii) and  
11 (viii) of this subsection;

12

13 **39-14-508. Enforcement.**

14

15 (b) Audits. The following shall apply:

16

17 (iii) Commencing ~~March 1, 1994~~ January 1, 2003,  
18 the department is authorized to rely on final audit  
19 findings, taxpayer amended returns or department review,  
20 and to certify mine product valuation amendments to the  
21 county assessor of the county in which the property is  
22 located, to be entered upon the assessment rolls of the  
23 county and taxes computed and collected thereon subject to  
24 appeal under W.S. 39-14-509(b)(ii), provided that the ~~audit~~

1 ~~or review commences or~~ return is filed within ~~five (5)~~  
2 three (3) years from the date the production should have  
3 been or was reported pursuant to W.S. 39-14-507(a)(i),  
4 whichever is later, and that the audit or review commenced  
5 within the time period as required by paragraph (vii) of  
6 this subsection;

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

21

22 **39-14-608. Enforcement.**

23

24 (b) Audits. The following shall apply:



1

2

(iii) Commencing ~~March 1, 1994~~ January 1, 2003,

3

the department is authorized to rely on final audit

4

findings, taxpayer amended returns or department review,

5

and to certify mine product valuation amendments to the

6

county assessor of the county in which the property is

7

located, to be entered upon the assessment rolls of the

8

county and taxes computed and collected thereon subject to

9

appeal under W.S. 39-14-609(b)(ii), provided that the ~~audit~~

10

~~or review commences or~~ return is filed within ~~five (5)~~

11

three (3) years from the date the production should have

12

been or was reported pursuant to W.S. 39-14-607(a)(i),

13

whichever is later, and that the audit or review commenced

14

within the time period as required by paragraph (vii) of

15

this subsection;

16

17

(vii) Audits provided by this article shall

18

commence within ~~five (5)~~ six (6) months immediately

19

following the three (3) years ~~of~~ following the reporting

20

period and taxpayers shall keep accurate books and records

21

of all production subject to taxes imposed by this article

22

and determinations of taxable value as prescribed by W.S.

23

39-14-603(b) for a period of ~~five (5)~~ seven (7) years and

24

make them available to department examiners for audit

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

6  
7 **39-14-708. Enforcement.**

8  
9 (b) Audits. The following shall apply:

10  
11 (iii) Commencing ~~March 1, 1994~~ January 1, 2003,  
12 the department is authorized to rely on final audit  
13 findings, taxpayer amended returns or department review,  
14 and to certify mine product valuation amendments to the  
15 county assessor of the county in which the property is  
16 located, to be entered upon the assessment rolls of the  
17 county and taxes computed and collected thereon subject to  
18 appeal under W.S. 39-14-709(b) (ii), provided that the ~~audit~~  
19 ~~or review commences or~~ return is filed within ~~five (5)~~  
20 three (3) years from the date the production should have  
21 been or was reported pursuant to W.S. 39-14-707(a) (i),  
22 whichever is later, and that the audit or review commenced  
23 within the time period as required by paragraph (vii) of  
24 this subsection;

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(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;

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

(END)