

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 perfected, filed or
6 recorded under Wyoming law prior to the filing of a lien as
7 provided 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;

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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;

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22 (xiii) In the event of 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 perfected, 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;

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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;

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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;

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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.

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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;

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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;

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4 (xiii) In the event of 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;

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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.**

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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;

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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 perfected, filed or
19 recorded under Wyoming law prior to the filing of a lien as
20 provided by paragraph (viii) of this subsection;

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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;

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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;

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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 of 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.

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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;

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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 perfected, filed or

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

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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:

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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 of 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.

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

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

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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;

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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 perfected, filed or
9 recorded under Wyoming law prior to the filing of a lien as
10 provided 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 of 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.

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

13

14 (e) Liens. The following shall apply:

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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 perfected, filed or
16 recorded under Wyoming law prior to the filing of a lien as
17 provided 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 of 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 perfected, filed or
22 recorded under Wyoming law prior to the filing of a lien as
23 provided 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 of 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

