

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

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

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

39-14-108. Enforcement.

(e) Liens. The following shall apply:

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

(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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

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

(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;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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;

(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;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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, interest and penalties to be collected against future production from that leasehold;

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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

39-14-208. Enforcement.

(e) Liens. The following shall apply:

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

(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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

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

(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.

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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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;

(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;

(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, interest and penalties to be collected against future production from that leasehold;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

39-14-308. Enforcement.

(e) Liens. The following shall apply:

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

(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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

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

(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;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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;

(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;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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, interest and penalties to be collected against future production from that leasehold;

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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

39-14-408. Enforcement.

(e) Liens. The following shall apply:

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

(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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

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

(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.

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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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;

(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;

(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, interest and penalties to be collected against future production from that leasehold;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

39-14-508. Enforcement.

(e) Liens. The following shall apply:

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

(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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

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

(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;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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;

(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;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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, interest and penalties to be collected against future production from that leasehold;

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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

39-14-608. Enforcement.

(e) Liens. The following shall apply:

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

(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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

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

(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.

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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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;

(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;

(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, interest and penalties to be collected against future production from that leasehold;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

39-14-708. Enforcement.

(e) Liens. The following shall apply:

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

(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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

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

(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;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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;

(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;

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

(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, interest and penalties to be collected against future production from that leasehold;

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

ORIGINAL HOUSE
BILL NO. 0047

ENROLLED ACT NO. 24, HOUSE OF REPRESENTATIVES

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

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

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

Section 4. This act is effective July 1, 2002.

(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