

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.**

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15 (b) Audits. The following shall apply:

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2 (iii) Commencing March 1, ~~1994~~2002, the
3 department is authorized to rely on final audit findings,
4 taxpayer amended returns or department review, and to
5 certify mine product valuation amendments to the county
6 assessor of the county in which the property is located, to
7 be entered upon the assessment rolls of the county and
8 taxes computed and collected thereon subject to appeal
9 under W.S. 39-14-109(b)(ii), provided that the ~~audit or~~
10 ~~review commences or~~ return is filed within ~~five (5)~~three
11 (3) years from the date the production should have been or
12 was reported pursuant to W.S. 39-14-107(a)(i), whichever is
13 later, and that the audit or review commenced within the
14 time period as required by paragraph (vii) of this
15 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 39-14-103(b) for a period of ~~five (5)~~three (3) 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;

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

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9 (b) Audits. The following shall apply:

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11 (iii) Commencing March 1, ~~1994~~2002, the
12 department is authorized to rely on final audit findings,
13 taxpayer amended returns or department review, and to
14 certify mine product valuation amendments to the county
15 assessor of the county from which the crude oil, lease
16 condensate or natural gas was produced, to be entered upon
17 the assessment rolls of the county and taxes computed and
18 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;

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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 three (3) 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;

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

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21 (b) Audits. The following shall apply:

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23 (iii) Commencing March 1, ~~1994~~ 2002, the
24 department is authorized to rely on final audit findings,

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

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

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6 (b) Audits. The following shall apply:

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8 (iii) Commencing March 1, ~~1994~~2002, the
9 department is authorized to rely on final audit findings,
10 taxpayer amended returns or department review, and to
11 certify mine product valuation amendments to the county
12 assessor of the county in which the property is located, to
13 be entered upon the assessment rolls of the county and
14 taxes computed and collected thereon subject to appeal
15 under W.S. 39-14-409(b)(ii), provided that the ~~audit or~~
16 ~~review commences or~~ return is filed within ~~five (5)~~three
17 (3) years from the date the production should have been or
18 was reported pursuant to W.S. 39-14-407(a)(i), whichever is
19 later, and that the audit or review commenced within the
20 time period as required by paragraph (vii) of this
21 subsection;

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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)~~ three (3) 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;

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

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15 (b) Audits. The following shall apply:

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17 (iii) Commencing March 1, ~~1994~~ 2002, the
18 department is authorized to rely on final audit findings,
19 taxpayer amended returns or department review, and to
20 certify mine product valuation amendments to the county
21 assessor of the county in which the property is located, to
22 be entered upon the assessment rolls of the county and
23 taxes computed and collected thereon subject to appeal
24 under W.S. 39-14-509(b)(ii), provided that the ~~audit or~~

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

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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) three~~ (3) 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;

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

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24 (b) Audits. The following shall apply:

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2 (iii) Commencing March 1, ~~1994~~2002, the
3 department is authorized to rely on final audit findings,
4 taxpayer amended returns or department review, and to
5 certify mine product valuation amendments to the county
6 assessor of the county in which the property is located, to
7 be entered upon the assessment rolls of the county and
8 taxes computed and collected thereon subject to appeal
9 under W.S. 39-14-609(b)(ii), provided that the ~~audit or~~
10 ~~review commences or~~ return is filed within ~~five (5)~~three
11 (3) years from the date the production should have been or
12 was reported pursuant to W.S. 39-14-607(a)(i), whichever is
13 later, and that the audit or review commenced within the
14 time period as required by paragraph (vii) of this
15 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 39-14-603(b) for a period of ~~five (5)~~three (3) 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;

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

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9 (b) Audits. The following shall apply:

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11 (iii) Commencing March 1, ~~1994~~2002, the
12 department is authorized to rely on final audit findings,
13 taxpayer amended returns or department review, and to
14 certify mine product valuation amendments to the county
15 assessor of the county in which the property is located, to
16 be entered upon the assessment rolls of the county and
17 taxes computed and collected thereon subject to appeal
18 under W.S. 39-14-709(b)(ii), provided that the ~~audit or~~
19 ~~review commences or~~ return is filed within ~~five (5)~~three
20 (3) years from the date the production should have been or
21 was reported pursuant to W.S. 39-14-707(a)(i), whichever is
22 later, and that the audit or review commenced within the
23 time period as required by paragraph (vii) of this
24 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)~~ three (3) 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 immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)