

HOUSE BILL NO. HB0169

Tax collections.

Sponsored by: Representative(s) Barlow and Larsen and
Senator(s) Von Flatern and Wasserburger

A BILL

for

1 AN ACT relating to mineral taxes; providing for monthly
2 payment of ad valorem taxes as specified; providing
3 applicability; providing rulemaking authority; and
4 providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-13-107(b)(i)(D), 39-13-108(b)(i),
9 39-13-111 by creating a new subsection (c),
10 39-14-107(b)(ii) and 39-14-207(b)(ii) are amended to read:

11

12 **39-13-107. Compliance; collection procedures.**

13

14 (b) The following provisions shall apply to the
15 payment of taxes, distraint of property and deferral:

1

2 (i) The following shall apply to the payment of
3 taxes due:

4

5 (D) Except as otherwise provided under
6 chapter 14 of this title, taxes provided by this act are
7 due and payable at the office of the county treasurer of
8 the county in which the taxes are levied. Fifty percent
9 (50%) of the taxes are due on and after September 1 and
10 payable on and after November 10 in each year and the
11 remaining fifty percent (50%) of the taxes are due on and
12 after March 1 and payable on and after May 10 of the
13 succeeding calendar year except as hereafter provided. If
14 the entire tax is paid on or before December 31, no
15 interest or penalty is chargeable;

16

17 **39-13-108. Enforcement.**

18

19 (b) Interest. The following shall apply:

20

21 (i) Except as otherwise provided under chapter
22 14 of this title, taxes provided by this act are due and
23 payable at the office of the county treasurer of the county

1 in which the taxes are levied. Fifty percent (50%) of the
2 taxes are due on and after September 1 and payable on and
3 after November 10 in each year and the remaining fifty
4 percent (50%) of the taxes are due on and after March 1 and
5 payable on and after May 10 of the succeeding calendar year
6 except as hereafter provided. If the entire tax is paid on
7 or before December 31, no interest or penalty is
8 chargeable;

9

10 **39-13-111. Distribution.**

11

12 (c) Effective January 1, 2016 ad valorem taxes
13 collected monthly as required under chapter 14 of this
14 title shall be held in escrow by the county treasurer until
15 November 11 of the year following the year for which the
16 taxes were collected, at which time the funds shall be
17 distributed in accordance with the title, except for any
18 portion of the funds disputed through the tax appeal
19 process until the dispute is resolved.

20

21 **39-14-107. Compliance; collection procedures.**

22

23 (b) Payment. The following shall apply:

1

2 (ii) Ad valorem taxes provided by this act are
3 due and payable:

4

5 (A) For the 2015 tax year and all preceding
6 tax years, at the office of the county treasurer of the
7 county in which the taxes are levied. Fifty percent (50%)
8 of the taxes are due on and after September 1 and payable
9 on and after November 10 in each year and the remaining
10 fifty percent (50%) of the taxes are due on and after March
11 1 and payable on and after May 10 of the succeeding
12 calendar year except as hereafter provided. If the entire
13 tax is paid on or before December 31, no interest or
14 penalty is chargeable;

15

16 (B) Effective January 1, 2016 for the tax
17 year beginning January 1, 2016 and each year thereafter, ad
18 valorem taxes are due as follows:

19

20 (I) The taxpayer shall remit monthly
21 tax payments to the office of the county treasurer of the
22 county in which the production occurs on or before the

1 twenty-fifth day of the second month following the month of
2 production;

3
4 (II) Monthly taxpayer reporting
5 requirements and the amount of estimated ad valorem taxes
6 due and payable shall be determined by rule and regulation
7 of the department;

8
9 (III) Each county shall report monthly
10 amounts received under this paragraph to the department;

11
12 (IV) The department shall determine
13 and report to the county assessor any cumulative
14 underpayment or overpayment of the ad valorem tax under
15 this subsection not later than June 1 of each year
16 following the year in which the taxes were paid;

17
18 (V) The county treasurer shall refund
19 the amount of any overpayment in a tax year from funds held
20 in escrow as provided in W.S. 39-13-111(c) not later than
21 November 1 of each year;

22

1 (VI) Underpayment amounts shall be
2 noticed as provided in W.S. 39-13-107(b)(i)(C) and payable
3 on and after November 10, subject to any appeal filed. On
4 December 31 the county treasurer shall declare any taxes
5 remaining unpaid as delinquent and shall certify and add
6 them to the list of delinquent taxes and taxpayers as
7 provided in W.S. 39-13-107(b)(ii)(B)(I).

8
9 **39-14-207. Compliance; collection procedures.**

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11 (b) Payment. The following shall apply:

12
13 (ii) Ad valorem taxes provided by this act are
14 due and payable:

15
16 (A) For the 2015 tax year and all preceding
17 tax years, at the office of the county treasurer of the
18 county in which the taxes are levied. Fifty percent (50%)
19 of the taxes are due on and after September 1 and payable
20 on and after November 10 in each year and the remaining
21 fifty percent (50%) of the taxes are due on and after March
22 1 and payable on and after May 10 of the succeeding
23 calendar year except as hereafter provided. If the entire

1 tax is paid on or before December 31, no interest or
2 penalty is chargeable;

3

4 (B) Effective January 1, 2016 for the tax
5 year beginning January 1, 2016 and each year thereafter, ad
6 valorem taxes are due as follows:

7

8 (I) The taxpayer shall remit monthly
9 tax payments to the office of the county treasurer of the
10 county in which the production occurs on or before the
11 twenty-fifth day of the second month following the month of
12 production;

13

14 (II) Monthly taxpayer reporting
15 requirements and the amount of estimated ad valorem taxes
16 due and payable shall be determined by rule and regulation
17 of the department;

18

19 (III) Each county shall report monthly
20 amounts received under this paragraph to the department;

21

22 (IV) The department shall determine
23 and report to the county assessor any cumulative

1 underpayment or overpayment of the ad valorem tax under
2 this subsection not later than June 1 of each year
3 following the year in which the taxes were paid;

4

5 (V) The county treasurer shall refund
6 the amount of any overpayment in a tax year from funds held
7 in escrow as provided in W.S. 39-13-111(c) not later than
8 November 1 of each year;

9

10 (VI) Underpayment amounts shall be
11 noticed as provided in W.S. 39-13-107(b)(i)(C) and payable
12 on and after November 10, subject to any appeal filed. On
13 December 31 the county treasurer shall declare any taxes
14 remaining unpaid as delinquent and shall certify and add
15 them to the list of delinquent taxes and taxpayers as
16 provided in W.S. 39-13-107(b)(ii)(B)(I).

17

18 **Section 2.** This act is effective July 1, 2015.

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20

(END)