

## SENATE FILE NO. SF0118

Tax liability mineral production.

Sponsored by: Senator(s) Driskill, Boner and Von Flatern and  
Representative(s) Barlow, Clausen, Clem and  
Zwonitzer

A BILL

for

1 AN ACT relating to taxation and revenue; providing for tax  
2 lien priority for liens on mineral production; specifying  
3 applicability; and providing for an effective date.

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

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7 **Section 1.** W.S. 39-13-108(d)(vi)(C) and (D) is amended  
8 to read:

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10 **39-13-108. Enforcement.**

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12 (d) Liens. The following shall apply:

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14 (vi) Liens on mineral production. The following  
15 shall apply:

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(C) Any lien arising under this paragraph is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind held by any person except:

(I) The United States;

(II) The state of Wyoming;

(III) 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 subparagraph (E) of this paragraph if the county fails to:

(1) Not later than ninety (90) days after the date the tax became delinquent, provide notice of delinquent taxes due by certified mail to all lienholders of record; and

(2) After the expiration of the ninety (90) days specified in subdivision (1) of this

1 subdivision and not later than one hundred twenty (120) days  
2 after the date the tax became delinquent, file its lien as  
3 provided by subparagraph (E) of this paragraph.

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5 (D) The county may file a notice of lien at  
6 any time at its discretion, subject to the priorities in  
7 subparagraph (C), except no lien shall be enforced until the  
8 right of the taxpayer to file and properly perfect an appeal  
9 concerning the tax delinquent property before the state board  
10 of equalization has expired. A properly perfected appeal on  
11 the tax delinquent property before the state board of  
12 equalization or any subsequent properly perfected appeal on  
13 the same property to a district court or the supreme court  
14 shall stay enforcement of a lien filed by the county until  
15 such appeal has been exhausted or concluded;

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17 **Section 2.** This act applies to any county ad valorem  
18 tax lien perfected on or after July 1, 2019.

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20 **Section 3.** This act is effective July 1, 2019.

21  
22 (END)