

SENATE FILE NO. SF0041

Tax lien enforcement-amendments.

Sponsored by: Joint Minerals, Business & Economic
Development Interim Committee

A BILL

for

1 AN ACT relating to ad valorem taxation; amending provisions
2 for perfection of tax liens; amending notice of tax lien
3 provisions; amending foreclosure provisions; and providing
4 for an effective date.

5

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

7

8 **Section 1.** W.S. 39-13-108(d)(vi)(E)(V), (vii)(C) and
9 (E)(intro) is amended to read:

10

11 **39-13-108. Enforcement.**

12

13 (d) Liens. The following shall apply:

14

1 (vi) Liens on mineral production before January
2 1, 2021. The following shall apply:

3
4 (E) In order to perfect or bring an action
5 to enforce or foreclose a tax lien under this paragraph,
6 the county treasurer shall file a notice of the tax lien
7 and a certified copy of the delinquent tax statement with
8 the clerk and recorder of the real estate records in the
9 county in which the mineral production occurred. A copy of
10 the lien shall be filed with the secretary of state, but
11 such filing is not required to perfect, enforce or
12 foreclose the lien. Nothing in this subparagraph shall be
13 deemed to require a county to perfect a lien that is
14 perfected immediately under subparagraph (A) of this
15 paragraph. The notice of the tax lien shall contain:

16
17 (V) A statement that the amount of the
18 unpaid tax, fees, penalties or interest is a lien on all
19 property, real, tangible or intangible, including all after
20 acquired property and rights to the property belonging to
21 the delinquent taxpayer to the extent permitted by W.S.
22 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i),
23 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and

1 39-14-703(c)(i) and located within the county, as well as
2 all interest of the delinquent taxpayer in the mineral
3 estate from which the production was severed and any future
4 production from the same mineral leasehold regardless of
5 any change of ownership or change in the person extracting
6 the mineral. ~~Any new owner or new person extracting the
7 mineral shall not be subject to a prior lien under this
8 paragraph if the new owner or new person extracting the
9 mineral furnishes evidence of a certification from the
10 applicable taxing authorities to the previous owner or
11 previous person extracting the mineral that at the time of
12 the sale or transfer to the new owner or new person
13 extracting the mineral, payment of all state and local
14 taxes imposed upon mineral production was current or the
15 applicable taxing authorities had released, settled or
16 agreed to other payment terms.~~

17

18 (vii) Liens on mineral production on or after
19 January 1, 2021. The following shall apply:

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21 (C) A county lien arising under this
22 paragraph is superior and paramount to all other liens,
23 claims, mortgages or any other encumbrance of any kind

1 except any superior lien existing before January 1, 2021
2 and the lien shall survive foreclosure actions until paid
3 in full or until released by the lienholder~~i~~. ~~Any new owner~~
4 ~~or new person extracting the mineral shall not be subject~~
5 ~~to a prior lien under this paragraph if the new owner or~~
6 ~~new person extracting the mineral furnishes evidence of a~~
7 ~~certification from the applicable taxing authorities to the~~
8 ~~previous owner or previous person extracting the mineral~~
9 ~~that at the time of the sale or transfer to the new owner~~
10 ~~or new person extracting the mineral, payment of all state~~
11 ~~and local taxes imposed upon mineral production was current~~
12 ~~or the applicable taxing authorities had released, settled~~
13 ~~or agreed to other payment terms;~~

14

15 (E) In order to foreclose a tax lien under
16 this paragraph, ~~pursuant to a tax sale under subsection (e)~~
17 ~~of this section,~~ the county treasurer shall file a notice
18 of the intent to foreclose and a certified copy of the
19 delinquent tax statement with the clerk and recorder of the
20 real estate records in the county in which the mineral
21 production occurred. A copy of the intent to foreclose
22 shall be provided to the person against whose property the

1 lien is filed at the last known address of the person. The
2 notice of the intent to foreclose shall contain:

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4 **Section 2.** This act is effective July 1, 2021.

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6

(END)