

Bill No.: SF0041 **Effective:** 7/1/2021 12:00:00 AM

LSO No.: 21LSO-0071

Enrolled Act No.: SEA No. 0003

Chapter No.: 10

Prime Sponsor: Joint Minerals, Business & Economic Development Interim Committee

Catch Title: Tax lien enforcement-amendments.

Subject: Amending provisions related to tax liens on mineral production.

Summary/Major Elements:

- In 2020, the Legislature amended provisions related to county tax liens on mineral production to provide for the automatic perfection of liens on mineral production occurring on or after January 1, 2021.
- The act removes existing statutory language to where a new owner or person extracting the mineral cannot be excused from being subject to a prior lien.
- The act clarifies that a county treasurer does not have to foreclose a tax lien pursuant to a tax sale.

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