

ORIGINAL HOUSE
BILL NO. HB0089

ENROLLED ACT NO. 40, HOUSE OF REPRESENTATIVES

SIXTY-SIXTH LEGISLATURE OF THE STATE OF WYOMING
2022 BUDGET SESSION

AN ACT relating to mineral production; allowing for regulation of oil and gas production until unpaid taxes are paid; making conforming changes; and providing for an effective date.

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

Section 1. W.S. 30-5-104(d) by creating a new paragraph (x), 39-13-113(e)(intro) and 39-14-208(d) by creating a new paragraph (vi) are amended to read:

30-5-104. Oil and gas conservation commission; powers and duties; investigations; rules and regulations.

(d) The commission has authority:

(x) After notice and hearing, to order wells shut in and sealed and to prohibit drilling upon written notice from the department of revenue that an owner or operator owes taxes that are more than one hundred twenty (120) days delinquent under W.S. 39-13-113 or 39-14-207(a)(iv) or (v). The commission shall remove any regulation of shutting in or sealing wells or prohibition on drilling issued under this paragraph upon written notice from the department of revenue that the delinquent unpaid taxes have been paid.

39-13-113. Monthly payment of ad valorem tax on gross product of mineral production.

(e) Failure to make payments at the time they are due and payable under this section shall subject the taxpayer to the enforcement provisions of W.S. 30-5-104(d)(x) and 39-13-108 and shall also be subject to enforcement as follows:

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39-14-208. Enforcement.

(d) Penalties. The following shall apply:

(vi) Failure to make severance tax payments at the time they are due and payable under W.S. 39-14-207(a)(iv) and (v) shall subject the taxpayer to enforcement by the oil and gas conservation commission under W.S. 30-5-104(d)(x).

Section 2. This act is effective July 1, 2022.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk