

## HOUSE BILL NO. HB0177

Federal lands-tax lien.

Sponsored by: Representative(s) Miller, Baker, Gay,  
Greene, Jaggi, Kroeker, Larsen and Loucks  
and Senator(s) Bebout, Geis, Hicks and Meier

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a  
2 tax lien upon federal lands when a payment in lieu of taxes  
3 is not received by a county as specified; providing  
4 procedures; and providing for an effective date.

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

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8 **Section 1.** W.S. 39-13-108(d) by creating a new  
9 paragraph (vii) is amended to read:

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

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13 (d) Liens. The following shall apply:

14

15 (vii) The following shall apply to a tax lien  
16 filed upon federal land in any county which has received

1 one hundred thousand dollars (\$100,000.00) or more of a  
2 payment in lieu of taxes (PILT) in any one (1) of the past  
3 five (5) years:

4  
5 (A) Notwithstanding paragraph (i) of this  
6 subsection and pursuant to rules adopted by the state  
7 treasurer, not less than one (1) year following the date  
8 upon which a payment in lieu of taxes (PILT) upon federal  
9 land was to be received by a county treasurer according to  
10 the past five (5) year average PILT payment schedule  
11 established by the federal government, the county treasurer  
12 shall provide notice to the state treasurer that the PILT  
13 payment was not received;

14  
15 (B) Following notice filed as provided in  
16 subparagraph (A) of this paragraph, the county treasurer  
17 shall inform the state treasurer who shall file a lien for  
18 the delinquent PILT payment as provided by paragraph (ii)  
19 of this subsection. The state treasurer shall transfer the  
20 amount of the PILT payment that should have been received  
21 to the county treasurer;

22  
23 (C) Upon receipt of the PILT payment by the  
24 county treasurer, notice shall be given by the county

1 treasurer to the state treasurer holding any lien upon the  
2 federal land as provided by subparagraph (B) of this  
3 paragraph. Upon notification, the state treasurer shall be  
4 entitled to the amount of the lien, plus interest, fees,  
5 penalties and costs as provided by this section for other  
6 tax lien holders from the federal government.

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8       **Section 2.** This act is effective July 1, 2014.

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(END)