

HOUSE BILL NO. HB0200

Tax liability mineral production.

Sponsored by: Representative(s) Barlow

A BILL

for

1 AN ACT relating to taxation and revenue; providing for tax  
2 lien superiority for liens on mineral production; and  
3 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) is amended to  
8 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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1                   (C) Any lien arising under this paragraph  
2 is superior and paramount to all other liens, claims,  
3 mortgages or any other encumbrance of any kind held by any  
4 person except ~~a lien, claim, mortgage or other encumbrance~~  
5 ~~of record held by a bona fide creditor and properly~~  
6 ~~perfected, filed or recorded under Wyoming law prior to the~~  
7 ~~filing of a lien as provided by subparagraph (E) of this~~  
8 ~~paragraph~~ the United States and the state of Wyoming;

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10           **Section 2.** This act is effective July 1, 2015.

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(END)