

## HOUSE BILL NO. HB0242

Ad valorem tax liens on mineral production.

Sponsored by: Representative(s) Barlow and Madden and  
Senator(s) Driskill and Peterson

A BILL

for

1 AN ACT relating to taxation and revenue; providing for  
2 continual and perpetual liens on mineral production for ad  
3 valorem taxes; providing for priority of ad valorem tax  
4 liens as specified; providing requirements prior to filing  
5 an action to foreclose or enforce an ad valorem tax lien;  
6 providing for applicability; and providing for an effective  
7 date.

8

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

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11 **Section 1.** W.S. 39-13-108(d) (iv) (A), (C), (E) (IV) and  
12 (F) is amended to read:

13

14 **39-13-108. Enforcement.**

15

1 (d) Liens. The following shall apply:

2

3 (vi) Liens on mineral production. The following  
4 shall apply:

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6 (A) All taxes, fees, penalties and interest  
7 imposed upon mineral production under this article are an  
8 automatic and continuing lien in favor of the county in  
9 which the mineral was produced. The lien is perpetual  
10 against all persons excluding the United States and the  
11 state of Wyoming and attaches immediately upon production  
12 of the mineral subject to all prior existing liens. The  
13 lien is on all property in the county, real, tangible and  
14 intangible, including all after acquired property rights,  
15 future production and rights to property, of any delinquent  
16 taxpayer to the extent permitted by W.S. 39-14-103(c)(i),  
17 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i),  
18 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i);

19

20 (C) Any lien arising under this paragraph  
21 is superior and paramount to all other liens, claims,  
22 mortgages or any other encumbrance of any kind except ~~a~~  
23 ~~lien, claim, mortgage or other encumbrance of record held~~

1 ~~by a bona fide creditor and properly perfected, filed or~~  
2 ~~recorded under Wyoming law prior to the filing of a lien as~~  
3 provided by subparagraph ~~(E)~~ (A) of this paragraph. A lien  
4 arising under this paragraph survives foreclosure actions  
5 until paid in full or until released by the lienholder;  
6

7 (E) In order to ~~perfect~~ bring an action to  
8 enforce or foreclose a tax lien under this paragraph, the  
9 county treasurer shall file a notice of the tax lien and a  
10 certified copy of the delinquent tax statement with the  
11 clerk and recorder of the real estate records in the county  
12 in which the mineral production occurred. A copy of the  
13 lien shall be filed with the secretary of state, but such  
14 filing is not required to ~~perfect~~ enforce or foreclose the  
15 tax lien. The notice of the tax lien shall contain:  
16

17 (IV) A legal description of the  
18 premises of the mineral estate of the taxpayer from which  
19 the mineral was produced;  
20

21 (F) No other action beyond that described  
22 in subparagraph (E) of this paragraph shall be required to  
23 ~~perfect~~ bring an action to enforce or foreclose a tax lien;

1

2       **Section 2.** W.S. 39-13-108(d)(vi)(H) is repealed.

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4       **Section 3.** This act applies to all minerals produced  
5 in the state on and after January 1, 2018.

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7       **Section 4.** This act is effective July 1, 2017.

8

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(END)