

1

2 (a) ~~Except as otherwise provided by W.S. 39-14-105,~~

3 The total severance tax rate for surface coal shall be
4 seven percent (7%). This rate comprises one and one-half
5 percent (1.5%) imposed by Wyoming constitution article 15,
6 section 19, and five and one-half percent (5.5%) imposed
7 statutorily. The tax shall be distributed as provided in
8 W.S. 39-14-111 and is imposed as follows:

9

10 **39-14-108. Enforcement.**

11

12 (b) Audits. The following shall apply:

13

14 (iii) ~~Commencing January 1, 2003,~~ The department
15 is authorized to rely on final audit findings, taxpayer
16 amended returns or department review, and to certify mine
17 product valuation amendments to the county assessor of the
18 county in which the property is located, to be entered upon
19 the assessment rolls of the county and taxes computed and
20 collected thereon subject to appeal under W.S.
21 39-14-109(b)(ii), provided that the return is filed within
22 three (3) years from the date the production should have
23 been reported pursuant to W.S. 39-14-107(a)(i), and that

1 the audit or review commenced within the time period as
2 required by paragraph (vii) of this subsection.
3 Commencement of an audit, completion of an audit, and final
4 audit findings and final determination by the department
5 being issued to the taxpayer shall not preclude the
6 taxpayer from filing amended returns within the time period
7 specified herein, and the amended returns may be audited
8 within the time period stated in paragraph (vii) of this
9 subsection;

10

11 **39-14-111. Distribution.**

12

13 (g) All payments received pursuant to W.S.
14 39-14-107(b)(iii) shall be transferred to an account. The
15 monies in this account shall be invested or deposited in
16 accordance with W.S. 9-4-714 through 9-4-831, and any
17 interest earned shall be credited to the general fund. The
18 revenue under W.S. 39-14-107(b)(iii) shall be distributed
19 in accordance with this section subject to the following:
20 ~~and except as otherwise provided by law for fiscal year~~
21 ~~1994:~~

22

23 **39-14-204. Tax rate.**

1

2 (a) Except as otherwise provided by this section and
3 W.S. 39-14-205, the total severance tax on crude oil, lease
4 condensate or natural gas shall be six percent (6%),
5 comprising one and one-half percent (1.5%) imposed by the
6 Wyoming constitution article 15, section 19 and the
7 remaining amount imposed by Wyoming statute. The tax shall
8 be distributed as provided in W.S. 39-14-211 and is imposed
9 as follows:

10

11 (iii) Two percent (2%) ~~;~~, ~~except for the period~~
12 ~~January 1, 1999 through December 31, 1999, the rate for~~
13 ~~crude oil production under this paragraph shall be one~~
14 ~~percent (1%). If the average monthly price received by~~
15 ~~Wyoming crude oil producers as determined by the department~~
16 ~~of revenue equals or exceeds twenty dollars (\$20.00) per~~
17 ~~barrel for three (3) consecutive months, the reduced tax~~
18 ~~rate of one percent (1%) specified in this paragraph for~~
19 ~~the period of January 1, 1999 through December 31, 1999~~
20 ~~shall terminate;~~ plus

21

22 (iv) Two percent (2%) ~~;~~, ~~except for the period~~
23 ~~January 1, 1999 through December 31, 1999, the rate for~~

1 ~~crude oil production under this paragraph shall be one~~
2 ~~percent (1%). If the average monthly price received by~~
3 ~~Wyoming crude oil producers as determined by the department~~
4 ~~of revenue equals or exceeds twenty dollars (\$20.00) per~~
5 ~~barrel for three (3) consecutive months, the reduced tax~~
6 ~~rate of one percent (1%) specified in this paragraph for~~
7 ~~the period of January 1, 1999 through December 31, 1999~~
8 ~~shall terminate.~~

9
10 **39-14-208. Enforcement.**

11
12 (b) Audits. The following shall apply:

13
14 (iii) ~~Commencing January 1, 2003,~~ The department
15 is authorized to rely on final audit findings, taxpayer
16 amended returns or department review, and to certify mine
17 product valuation amendments to the county assessor of the
18 county from which the crude oil, lease condensate or
19 natural gas was produced, to be entered upon the assessment
20 rolls of the county and taxes computed and collected
21 thereon subject to appeal under W.S. 39-14-209(b)(v),
22 provided that the return is filed within three (3) years
23 from the date the production should have been reported

1 pursuant to W.S. 39-14-207(a)(i), and that the audit or
2 review commenced within the time period as required by
3 paragraph (vii) of this subsection. Commencement of an
4 audit, completion of an audit, and final audit findings and
5 final determination by the department being issued to the
6 taxpayer shall not preclude the taxpayer from filing
7 amended returns within the time period specified herein,
8 and the amended returns may be audited within the time
9 period stated in paragraph (vii) of this subsection;

10

11 **39-14-308. Enforcement.**

12

13 (b) Audits. The following shall apply:

14

15 (iii) ~~Commencing January 1, 2003,~~ The department
16 is authorized to rely on final audit findings, taxpayer
17 amended returns or department review, and to certify mine
18 product valuation amendments to the county assessor of the
19 county in which the property is located, to be entered upon
20 the assessment rolls of the county and taxes computed and
21 collected thereon subject to appeal under W.S.
22 39-14-309(b)(ii), provided that the return is filed within
23 three (3) years from the date the production should have

1 been reported pursuant to W.S. 39-14-307(a)(i), and that
2 the audit or review commenced within the time period as
3 required by paragraph (vii) of this subsection.
4 Commencement of an audit, completion of an audit, and final
5 audit findings and final determination by the department
6 being issued to the taxpayer shall not preclude the
7 taxpayer from filing amended returns within the time period
8 specified herein, and the amended returns may be audited
9 within the time period stated in paragraph (vii) of this
10 subsection;

11

12 **39-14-311. Distribution.**

13

14 (c) All payments received pursuant to W.S.
15 39-14-307(b)(iii) shall be transferred to an account. The
16 monies in this account shall be invested or deposited in
17 accordance with W.S. 9-4-714 through 9-4-831, and any
18 interest earned shall be credited to the general fund. The
19 revenue under W.S. 39-14-307(b)(iii) shall be distributed
20 in accordance with this section, subject to the following:
21 ~~and except as otherwise provided by law for fiscal year~~
22 ~~1994:~~

23

1 **39-14-408. Enforcement.**

2

3 (b) Audits. The following shall apply:

4

5 (iii) ~~Commencing January 1, 2003,~~ The department
6 is authorized to rely on final audit findings, taxpayer
7 amended returns or department review, and to certify mine
8 product valuation amendments to the county assessor of the
9 county in which the property is located, to be entered upon
10 the assessment rolls of the county and taxes computed and
11 collected thereon subject to appeal under W.S.
12 39-14-409(b)(ii), provided that the return is filed within
13 three (3) years from the date the production should have
14 been reported pursuant to W.S. 39-14-407(a)(i), and that
15 the audit or review commenced within the time period as
16 required by paragraph (vii) of this subsection.
17 Commencement of an audit, completion of an audit, and final
18 audit findings and final determination by the department
19 being issued to the taxpayer shall not preclude the
20 taxpayer from filing amended returns within the time period
21 specified herein, and the amended returns may be audited
22 within the time period stated in paragraph (vii) of this
23 subsection;

1

2 **39-14-411. Distribution.**

3

4 (b) All payments received pursuant to W.S.
5 39-14-407(b)(iii) shall be transferred to an account. The
6 monies in this account shall be invested or deposited in
7 accordance with W.S. 9-4-714 through 9-4-831, and any
8 interest earned shall be credited to the general fund. The
9 revenue under W.S. 39-14-407(b)(iii) shall be distributed
10 in accordance with subsection (a) of this section, subject
11 to the following: ~~and except as otherwise provided by law~~
12 ~~for fiscal year 1994:~~

13

14 **39-14-505. Exemptions.**

15

16 (c) There are no specific applicable provisions for
17 exemptions for this article.

18

19 **39-14-508. Enforcement.**

20

21 (b) Audits. The following shall apply:

22

1 (iii) ~~Commencing January 1, 2003,~~ The department
2 is authorized to rely on final audit findings, taxpayer
3 amended returns or department review, and to certify mine
4 product valuation amendments to the county assessor of the
5 county in which the property is located, to be entered upon
6 the assessment rolls of the county and taxes computed and
7 collected thereon subject to appeal under W.S.
8 39-14-509(b)(ii), provided that the return is filed within
9 three (3) years from the date the production should have
10 been reported pursuant to W.S. 39-14-507(a)(i), and that
11 the audit or review commenced within the time period as
12 required by paragraph (vii) of this subsection.
13 Commencement of an audit, completion of an audit, and final
14 audit findings and final determination by the department
15 being issued to the taxpayer shall not preclude the
16 taxpayer from filing amended returns within the time period
17 specified herein, and the amended returns may be audited
18 within the time period stated in paragraph (vii) of this
19 subsection;

20

21 **39-14-511. Distribution.**

22

1 (c) All payments received pursuant to W.S.
2 39-14-507(b)(iii) shall be transferred to an account. The
3 monies in this account shall be invested or deposited in
4 accordance with W.S. 9-4-714 through 9-4-831, and any
5 interest earned shall be credited to the general fund. The
6 revenue under W.S. 39-14-507(b)(iii) shall be distributed
7 in accordance with subsections (a) and (b) of this section,
8 subject to the following: ~~and except as otherwise provided~~
9 ~~by law for fiscal year 1994:~~

10
11 **39-14-608. Enforcement.**

12
13 (b) Audits. The following shall apply:

14
15 (iii) ~~Commencing January 1, 2003,~~ The department
16 is authorized to rely on final audit findings, taxpayer
17 amended returns or department review, and to certify mine
18 product valuation amendments to the county assessor of the
19 county in which the property is located, to be entered upon
20 the assessment rolls of the county and taxes computed and
21 collected thereon subject to appeal under W.S.
22 39-14-609(b)(ii), provided that the return is filed within
23 three (3) years from the date the production should have

1 been reported pursuant to W.S. 39-14-607(a)(i), and that
2 the audit or review commenced within the time period as
3 required by paragraph (vii) of this subsection.
4 Commencement of an audit, completion of an audit, and final
5 audit findings and final determination by the department
6 being issued to the taxpayer shall not preclude the
7 taxpayer from filing amended returns within the time period
8 specified herein, and the amended return may be audited
9 within the time period stated in paragraph (vii) of this
10 subsection;

11

12 **39-14-611. Distribution.**

13

14 (b) All payments received pursuant to W.S.
15 39-14-607(b)(iii) shall be transferred to an account. The
16 monies in this account shall be invested or deposited in
17 accordance with W.S. 9-4-714 through 9-4-831, and any
18 interest earned shall be credited to the general fund. The
19 revenue under W.S. 39-14-607(b)(iii) shall be distributed
20 in accordance with subsection (a) of this section, subject
21 to the following: ~~and except as otherwise provided by law~~
22 ~~for fiscal year 1994:~~

23

1 **39-14-708. Enforcement.**

2

3 (b) Audits. The following shall apply:

4

5 (iii) ~~Commencing January 1, 2003,~~ The department
6 is authorized to rely on final audit findings, taxpayer
7 amended returns or department review, and to certify mine
8 product valuation amendments to the county assessor of the
9 county in which the property is located, to be entered upon
10 the assessment rolls of the county and taxes computed and
11 collected thereon subject to appeal under W.S.
12 39-14-709(b)(ii), provided that the return is filed within
13 three (3) years from the date the production should have
14 been reported pursuant to W.S. 39-14-707(a)(i), and that
15 the audit or review commenced within the time period as
16 required by paragraph (vii) of this subsection.
17 Commencement of an audit, completion of an audit, and final
18 audit findings and final determination by the department
19 being issued to the taxpayer shall not preclude the
20 taxpayer from filing amended returns within the time period
21 specified herein, and the amended returns may be audited
22 within the time period stated in paragraph (vii) of this
23 subsection;

1

2 **39-14-711. Distribution.**

3

4 (b) All payments received pursuant to W.S.
5 39-14-707(b)(iii) shall be transferred to an account. The
6 monies in this account shall be invested or deposited in
7 accordance with W.S. 9-4-714 through 9-4-831, and any
8 interest earned shall be credited to the general fund. The
9 revenue under W.S. 39-14-707(b)(iii) shall be distributed
10 in accordance with this section, subject to the following:
11 ~~and except as otherwise provided by law for fiscal year~~
12 ~~1994:~~

13

14 **Section 2.** W.S. 39-14-105(b) and (c), 39-14-111(e),
15 39-14-205(b), (c), (e) through (g) and (k), 39-14-505(a)
16 and (b) and 39-14-511(d) are repealed.

17

18 **Section 3.** This act is effective July 1, 2016.

19

20

(END)