

ENROLLED ACT NO. 33, SENATE

SIXTY-THIRD LEGISLATURE OF THE STATE OF WYOMING  
2015 GENERAL SESSION

AN ACT relating to the administration of government; creating a task force on mineral taxes; providing for a study on mineral taxes; requiring a report; providing appropriations; and providing for an effective date.

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

**Section 1.**

(a) There is created a task force on mineral taxes consisting of the following members:

(i) Two (2) members of the Wyoming senate appointed by the president of the senate not later than March 31, 2015, one (1) of whom shall be designated as cochairman;

(ii) Two (2) members of the Wyoming house of representatives, appointed by the speaker of the house not later than March 31, 2015, one (1) of whom shall be designated as cochairman;

(iii) Six (6) members appointed by the governor not later than March 31, 2015. One (1) of the members shall be employed in an industry related to oil or gas, one (1) shall be a person employed in an industry related to mining of solid minerals, one (1) shall be a county assessor, one (1) shall be a county commissioner, one (1) shall be a county treasurer and one (1) shall be a member of the public.

(b) The task force shall be staffed by the legislative service office. The department of revenue and the department of audit shall serve in an advisory capacity to the task force and shall provide technical and other relevant information as requested. With the prior approval

ORIGINAL SENATE  
FILE NO. SF0042

ENROLLED ACT NO. 33, SENATE

SIXTY-THIRD LEGISLATURE OF THE STATE OF WYOMING  
2015 GENERAL SESSION

of the management council, the task force may engage the services of research firms or consulting expertise as necessary to carry out the purposes of this act. State agencies shall provide information and assistance to the task force as requested. The task force shall hold at least four (4) public meetings each year and, to the extent practicable, shall meet in close proximity in time and location to meetings of the joint revenue interim committee.

(c) The task force shall study and make recommendations for a fair, viable and simplified system of valuation and taxation for minerals. In making recommendations under this subsection, the task force shall:

(i) Establish criteria for determining and evaluating state and local mineral valuation and taxation options;

(ii) Establish a priority list for addressing the valuation and taxation of each mineral with the highest priority being minerals for which the administration of valuation and taxation is the most complex;

(iii) Develop a fair, understandable valuation and taxation system which is as simple as possible to comply with and administer;

(iv) Consider whether proposed changes to the mineral severance tax and the mineral gross product tax can be made revenue neutral to the state, local government and industry;

ORIGINAL SENATE  
FILE NO. SF0042

ENROLLED ACT NO. 33, SENATE

SIXTY-THIRD LEGISLATURE OF THE STATE OF WYOMING  
2015 GENERAL SESSION

(v) Consider any constitutional issues which may be raised in relation to the recommendations of the task force and recommend solutions to those issues if necessary.

(d) The task force shall regularly provide updates to the joint revenue interim committee on the activities of the task force. The task force shall submit a final report including its final recommendations and any proposed legislation with respect to the issues specified in subsection (c) of this section, to the joint revenue interim committee and the governor no later than November 30, 2016. The joint revenue interim committee shall consider the recommendations and develop legislation it deems appropriate for consideration by the legislature.

(e) The task force shall exist until December 31, 2016. Members of the task force who are not state employees or legislators shall not receive a salary but shall receive reimbursement for mileage and per diem expenses at the rate provided for legislators under W.S. 28-5-101. Members of the task force who are legislators shall be paid salary, per diem and mileage as provided in W.S. 28-5-101 for their official duties as members of the task force.

(f) There is appropriated from the general fund for the purposes of this act:

(i) Thirty thousand dollars (\$30,000.00) to the legislative service office for payment of salary, per diem and mileage for legislative task force members and other expenses of the task force. The management council may use a portion of this appropriation to engage the services of research firms or consulting or other expertise determined necessary to carry out the purposes of this act;

ORIGINAL SENATE  
FILE NO. SF0042

ENROLLED ACT NO. 33, SENATE

SIXTY-THIRD LEGISLATURE OF THE STATE OF WYOMING  
2015 GENERAL SESSION

(ii) Fifteen thousand dollars (\$15,000.00) to the governor's office for payment of authorized per diem and mileage for nonlegislative task force members.

(g) Funds appropriated under subsection (f) of this section shall only be expended for the purposes of this act. Any unused and unobligated funds shall revert as provided by law on June 30, 2017.

ORIGINAL SENATE  
FILE NO. SF0042

ENROLLED ACT NO. 33, SENATE

SIXTY-THIRD LEGISLATURE OF THE STATE OF WYOMING  
2015 GENERAL SESSION

**Section 2.** This act is effective immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the Senate.

\_\_\_\_\_  
Chief Clerk