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39-1-101. Repealed By Laws 1998, ch. 5, § 4.

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39-2-203. Repealed By Laws 1985, ch. 156, § 1.

39-2-204. Repealed By Laws 1985, ch. 156, § 1.

39-2-205. Repealed By Laws 1985, ch. 54, § 1.

39-2-206. Repealed By Laws 1991, ch. 182, § 1.

39-2-207. Repealed By Laws 1998, ch. 5, § 4.

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39-2-209. Repealed By Laws 1998, ch. 5, § 4.

39-2-210. Repealed By Laws 1998, ch. 5, § 4.

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39-2-303. Repealed By Laws 1998, ch. 5, § 4.

39-2-304. Repealed By Laws 1998, ch. 5, § 4.

39-2-305. Renumbered as 31-2-508 by Laws 1985, ch. 132, § 2.

ARTICLE 4 - TAX LEVIES

39-2-401. Repealed By Laws 1998, ch. 5, § 4.

39-2-402. Repealed By Laws 1998, ch. 5, § 4.

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39-3-103. Repealed By Laws 1998, ch. 5, § 4.

39-3-104. Repealed By Laws 1998, ch. 5, § 4.

39-3-105. Repealed By Laws 1998, ch. 5, § 4.

39-3-106. Repealed By Laws 1998, ch. 5, § 4.

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39-6-202. Repealed By Laws 1998, ch. 5, § 4.

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39-6-205. Repealed By Laws 1998, ch. 5, § 4.

39-6-206. Repealed By Laws 1998, ch. 5, § 4.

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39-6-208. Repealed By Laws 1998, ch. 5, § 4.

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39-6-210. Repealed By Laws 1998, ch. 5, § 4.

39-6-211. Repealed By Laws 1998, ch. 5, § 4.

39-6-212. Repealed By Laws 1994, ch. 13, § 2, ch. 35, § 2.

39-6-213. Repealed By Laws 1998, ch. 5, § 4.

39-6-214. Repealed By Laws 1998, ch. 5, § 4.

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39-6-303. Repealed By Laws 1996, ch. 89, § 2.

39-6-304. Repealed By Laws 1998, ch. 5, § 4.

39-6-305. Repealed By Laws 1998, ch. 5, § 4.

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39-6-307. Repealed By Laws 1998, ch. 5, § 4.

39-6-308. Repealed By Laws 1998, ch. 5, § 4.

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39-6-403. Repealed By Laws 1998, ch. 5, § 4.

39-6-404. Repealed By Laws 1998, ch. 5, § 4.

39-6-405. Repealed By Laws 1998, ch. 5, § 4.

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39-6-407. Repealed By Laws 1998, ch. 5, § 4.

39-6-408. Repealed By Laws 1998, ch. 5, § 4.

39-6-409. Repealed By Laws 1998, ch. 5, § 4.

39-6-410. Repealed By Laws 1998, ch. 5, § 4.

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39-6-412. Repealed By Laws 1998, ch. 5, § 4.

39-6-413. Repealed By Laws 1998, ch. 5, § 4.

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39-6-415. Repealed By Laws 1998, ch. 5, § 4.

39-6-416. Repealed By Laws 1998, ch. 5, § 4.

39-6-417. Repealed By Laws 1998, ch. 5, § 4.

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39-6-501. Repealed By Laws 1998, ch. 5, § 4.

39-6-502. Repealed By Laws 1998, ch. 5, § 4.

39-6-503. Repealed By Laws 1998, ch. 5, § 4.

39-6-504. Repealed By Laws 1998, ch. 5, § 4.

39-6-505. Repealed By Laws 1998, ch. 5, § 4.

39-6-506. Repealed By Laws 1998, ch. 5, § 4.

39-6-507. Repealed By Laws 1998, ch. 5, § 4.

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39-6-509. Repealed By Laws 1998, ch. 5, § 4.

39-6-510. Repealed By Laws 1998, ch. 5, § 4.

39-6-511. Repealed By Laws 1998, ch. 5, § 4.

39-6-512. Repealed By Laws 1998, ch. 5, § 4.

39-6-513. Repealed By Laws 1998, ch. 5, § 4.

39-6-514. Repealed By Laws 1998, ch. 5, § 4.

39-6-515. Repealed By Laws 1998, ch. 5, § 4.

39-6-516. Repealed By Laws 1998, ch. 5, § 4.

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39-6-602. Repealed By Laws 1998, ch. 5, § 4.

39-6-603. Repealed By Laws 1998, ch. 5, § 4.

39-6-604. Repealed By Laws 1998, ch. 5, § 4.

ARTICLE 7 - TAX REFUND TO ELDERLY AND DISABLED

39-6-701. Repealed By Laws 1998, ch. 5, § 4.

39-6-702. Repealed By Laws 1998, ch. 5, § 4.

ARTICLE 8 - INHERITANCE TAXES

39-6-801. Repealed by Laws 1982, ch. 74, § 3.

39-6-802. Repealed by Laws 1982, ch. 74, § 3.

39-6-803. Repealed by Laws 1982, ch. 74, § 3.

39-6-804. Repealed by Laws 1982, ch. 74, § 3.

39-6-805. Repealed by Laws 1982, ch. 74, § 3.

39-6-806. Repealed by Laws 1982, ch. 74, § 3.

39-6-807. Repealed by Laws 1982, ch. 74, § 3.

39-6-808. Repealed By Laws 1998, ch. 5, § 4.

39-6-809. Repealed By Laws 1998, ch. 5, § 4.

39-6-810. Repealed By Laws 1998, ch. 5, § 4.

39-6-811. Repealed By Laws 1998, ch. 5, § 4.

39-6-812. Repealed By Laws 1998, ch. 5, § 4.

39-6-813. Repealed By Laws 1998, ch. 5, § 4.

ARTICLE 9 - SPECIAL FUEL TAXES

39-6-901. Repealed By Laws 1998, ch. 5, § 4.

39-6-902. Repealed By Laws 1998, ch. 5, § 4.

39-6-903. Repealed By Laws 1998, ch. 5, § 4.

39-6-904. Repealed By Laws 1998, ch. 5, § 4.

39-6-905. Repealed By Laws 1998, ch. 5, § 4.

39-6-906. Repealed By Laws 1998, ch. 5, § 4.

39-6-907. Repealed By Laws 1998, ch. 5, § 4.

39-6-908. Repealed By Laws 1998, ch. 5, § 4.

39-6-909. Repealed By Laws 1998, ch. 5, § 4.

39-6-910. Repealed By Laws 1998, ch. 5, § 4.

39-6-911. Repealed By Laws 1998, ch. 5, § 4.

39-6-912. Repealed By Laws 1998, ch. 5, § 4.

39-6-913. Repealed By Laws 1998, ch. 5, § 4.

39-6-914. Repealed By Laws 1998, ch. 5, § 4.

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39-6-1001. Repealed By Laws 1998, ch. 5, § 4.

39-6-1002. Repealed By Laws 1998, ch. 5, § 4.

ARTICLE 11 - COMMUNITY COLLEGE PROPERTY TAX

39-6-1101. Repealed By Laws 1998, ch. 5, § 4.

CHAPTER 7 - INCOME TAXES

39-7-101. Repealed By Laws 1998, ch. 5, § 4.

CHAPTER 8 - [RESERVED]

CHAPTER 9 - [RESERVED]

CHAPTER 10 - [RESERVED]

CHAPTER 11 - ADMINISTRATION

39-11-101. Definitions.

(a) As used in this act unless otherwise specifically provided:

(i) "Assessed value" means taxable value;

(ii) "Assessment roll" means the official list of taxable property for the ensuing tax year and may include taxes due thereon;

(iii) "Board" means the state board of equalization or its authorized agent;

(iv) "Department" means the department of revenue or its authorized agent;

(v) "Director" means the director of the department of revenue;

(vi) "Fair market value" means the amount in cash, or terms reasonably equivalent to cash, a well informed buyer is justified in paying for a property and a well informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time, except, fair market value of agricultural land shall be determined as provided by W.S. 39-13-103(b)(x) and fair market value of mine products shall be determined as provided by W.S. 39-14-103(b), 39-14-203(b), 39-14-303(b), 39-14-403(b), 39-14-503(b), 39-14-603(b) and 39-14-703(b);

(vii) "Intangible personal property" means personal property that lacks mass and cannot be seen, felt, weighed, measured or otherwise perceived by the senses; property that has no physical existence beyond merely representational. Intangible property's value lies chiefly in what it represents, and its existence may be evidenced by a document;

(viii) "In transit property" means manufactured goods, wares, seed, feed, fertilizer, tools, supplies and merchandise which is in interstate commerce, or, Wyoming assembled or manufactured products being held for out-of-state sale, which are consigned or placed in any storage area in Wyoming for storage, repackaging, processing, fabricating, milling, disassembly or assembly in transit to a final destination outside Wyoming whether the destination is specified before or after the transportation begins;

(ix) "Inventories" means any personal property held for resale consisting of goods, wares or merchandise including stocks of raw or finished material, unassembled parts, work in progress or finished products constituting the inventory of a merchant or manufacturer;

(x) "Livestock" means horses, cattle, mules and asses, sheep, swine, goats and all other animals commonly thought of as livestock;

(xi) "Manufacturer" means any person who purchases, receives or holds personal property for the purpose of adding to the value thereof, by any process of manufacturing, refining, purifying, or by the combination of different materials, and with a purpose to make a gain or profit by sale thereof;

(xii) "Merchant" means any person owning, possessing or controlling personal property with a purpose to sell the property at an advanced price or profit, or any person controlling personal property which has been consigned to the person from outside Wyoming to be sold within Wyoming;

(xiii) "Person" means an individual, partnership, corporation, company or any other type of association and any agent or officer of any partnership, corporation, company or other type of association;

(xiv) "Property used for industrial purposes" means those properties valued under W.S. 39-13-102(m)(ii) through (x), excluding W.S. 39-13-102(m)(vi) and (ix), and those properties used or held for use for:

(A) Manufacturing, milling, converting, producing, processing or fabricating materials;

(B) The extraction or processing of minerals;

(C) The mechanical, chemical or electronic transformation of property into new products.

(xv) "Real property" means land and appurtenances, including structures, affixed thereto, and any intangible characteristic which contributes to the fair market value thereof;

(xvi) "Tangible personal property" means personal property that, by its nature, is perceptible to the senses;

property that has a physical presence beyond merely representational and that is capable of being touched; property that is able to be perceived as materially existent; property that is not intangible;

(xvii) "Taxable value" means a percent of the fair market value of property in a particular class as follows:

(A) Gross product of minerals and mine products, one hundred percent (100%);

(B) Property used for industrial purposes, eleven and one-half percent (11.5%);

(C) All other property, real and personal, including property valued and assessed under W.S. 39-13-102(m)(vi) and (ix), nine and one-half percent (9.5%).

(xviii) "This act" means W.S. 39-11-101 through 39-23-111.

39-11-102. Administration; confidentiality; department of revenue.

(a) Taxpayer rights. The following provisions shall apply to this act:

(i) The department shall publish and make available a list of taxpayer rights in the area of state tax administration and collection, written in plain language, which includes the following rights:

(A) A right to taxpayer information services including a location where taxpayers may request copies of public records or obtain explanations of billings and information about their rights and responsibilities;

(B) A right to assurance that no employee of the state shall receive a bonus, be promoted or in any way rewarded on the basis of the amount of assessments or collections from taxpayers;

(C) A right to confidentiality as to records protected against disclosure by statute;

(D) A right, if a tax has accrued penalty and interest because the taxpayer relied on erroneous written

information or written answers from the state, that the penalty and interest shall not be assessed, provided that the pertinent facts and circumstances disclosed by the taxpayer were substantially correct and complete;

(E) A right to enter into installment payment agreements on tax assessments for tax liabilities where repayment requirements are met and where payment in a lump sum would cause severe inconvenience to the taxpayer;

(F) A right to assessment notices that describe in plain terms the basis for assessments and describe the procedures for appeal.

(ii) Any taxpayer may bring an action to enjoin any violation of the rights provided by paragraph (i) of this subsection. The list of taxpayer rights and enforcement provisions provided in this section are supplemental to other rights provided by law.

(b) The department of revenue is created pursuant to W.S. 9-2-2007. The governor shall appoint a director who shall exercise all management authority over agency personnel. The director may formulate the policies and programs to be carried out by the department through its respective divisions and adopt suitable rules and regulations pursuant to the provisions of the Wyoming Administrative Procedure Act.

(c) In addition to the other powers and duties imposed by law, the department shall:

(i) Coordinate collection of state taxes, assessments, licenses, fees and other monies as designated by law;

(ii) Insure specialized service for tax enforcements, through establishment and maintenance of uniformity in definition, regulation, return and payment;

(iii) Insure avoidance of duplication in state facilities for tax collections that involve seasonal or occasional increases of staff, duplication of audits and wasteful travel expenses;

(iv) Safeguard tax and other collections wherever received until duly deposited in the state treasury;

(v) Provide an advisory service on fiscal status, processes and needs of state government, including periodic reports on payments, receipts and debts;

(vi) Designate divisions to enforce the laws of this state relating to collections of taxes, fees and all monies, and to delegate the authority necessary to the heads of the divisions to enforce state laws;

(vii) Prescribe standard procedures for receiving, receipting, safeguarding and periodically reporting all state revenue receipts, whether current, delinquent, penalty, interest, refunds or otherwise, and the amounts, kinds and terms of items, either collected or still outstanding, to be summarized, studied and reported;

(viii) Specify the amount of land for mines or mining claims to which the ad valorem tax or assessment of coal lands provisions of the constitution apply. For purposes of this paragraph, all real and tangible personal property used underground in mining or used within the well in oil or gas exploration or production which historically has not been assessed and taxed based on the 1941 and 1963 attorney general opinions and which remains underground until its value is consumed in the production of the mineral shall be considered part of the mine or mining claim to which the ad valorem tax applies. The taxpayer may remove the equipment from underground for repair or to meet statutory or regulatory requirements, and such removal shall not be considered by the assessor in determining whether the property shall be separately assessed. The following apply to underground equipment:

(A) Equipment which is permanently underground is not subject to separate assessment;

(B) Equipment which is intended or otherwise designed to be consumed underground in the production of the mineral shall not be separately assessed for taxation during the normal course of mining or oil or gas exploration or production;

(C) Except as provided by this paragraph, equipment which is removed from underground shall be treated as tangible personal property and assessed accordingly.

(ix) Require persons to furnish information concerning all relevant matters pertaining to property owned by them for purposes of taxation;

(x) Furnish the governor all information he may require relative to tax matters, and annually transmit to the governor on or before the third Monday of December and to each member of the legislature on or before the second Tuesday in January, the report of the department for the year showing in tabulated form all taxable property in the state and its value;

(xi) Require the attorney general or district attorneys in their respective districts to assist in the commencement and prosecution of actions and proceedings for penalties, forfeitures, removals and punishments for violations of the laws of the state respecting the assessment and taxation of property, and to represent the department or board in any litigation in which they may become involved in the discharge of their duties;

(xii) Decide all questions that may arise with reference to the construction of any statute affecting the assessment, levy and collection of taxes, in accordance with the rules, regulations, orders and instructions prescribed by the department;

(xiii) Institute or cause to be instituted any proceedings, either civil or criminal, provided by law as a punishment for the neglect, failure or refusal to obey any lawful requirement or order by the department, or to prevent the violation or disobedience of any lawful requirement or order, or to compel their enforcement;

(xiv) Prescribe forms for uniform schedules, consistent with W.S. 39-13-103(b)(viii), rolls and other documents, and draft and require the use of a standard form of tax notice by each of the several counties to uniformly designate, detail and total the levies and valuations established within the counties;

(xv) Prescribe the system of establishing the fair market value of all property valued for property taxation to ensure that all property within a class is uniformly valued. The county assessor and the facilities of his office, together with the deputy assessors and clerical assistants in each county, at the direction of the department, shall give full aid in the installation of the prescribed system in the county. The county shall also furnish the necessary supplies and records for installing the system;

(xvi) Confer with, advise and give necessary instructions and directions to county assessors as to their duties under the laws of the state. The department or its designee shall officially visit each county of the state annually and inquire into the method of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, particularly as to their compliance with the laws requiring the assessment of all property not exempt from taxation;

(xvii) Direct proceedings, actions and prosecutions to be instituted to enforce the laws relating to the liability and punishment of persons for failure or neglect to comply with the provisions of the laws of this state governing the return, assessment and taxation of property, and cause complaints to be made against county assessors, members of county boards of equalization, or any other assessing or taxing officers, to the proper authority, for their removal from office for misconduct or neglect of duty;

(xviii) Monitor the work in progress in the office of each county assessor to determine that procedures and formulae promulgated by the department are being strictly observed and applied;

(xix) Promulgate rules and regulations consistent with the provisions hereof as provided by the Wyoming Administrative Procedure Act, necessary to the enforcement of the provisions of any or all tax and other revenue measures which are administered by the department;

(xx) Promulgate rules and regulations under which the department may offset any taxes or fees due and payable under title 39, Wyoming statutes and any taxes or fees due and payable to a state agency under title 31, Wyoming statutes, from any other funds owed to the taxpayer by the state or any political subdivision thereof. All state agencies and political subdivisions in Wyoming are subject to these rules with regard to the department's offset authority;

(xxi) Map and keep record of the geographical boundaries for all governmental entities with authority to levy property taxes, for administration of tax districts;

(xxii) Map and keep record of the geographical boundaries for all special districts in the state;

(xxiii) Review boundaries for proposed special districts pursuant to W.S. 22-29-109(a);

(xxiv) Promulgate rules and regulations as provided by the Wyoming Administrative Procedure Act, necessary to map and keep record of the geographical boundaries for all special districts and governmental entities with the authority to levy or require the levy of property taxes. Notwithstanding any other provision of law, no special district or governmental entity with authority to levy or require the levy of property taxes shall levy any property taxes unless in compliance with the rules and regulations promulgated pursuant to this subsection; and

(xxv) Promulgate rules and regulations as provided by the Wyoming Administrative Procedure Act to be followed by all county assessors to ensure the use of appropriate statistical tests for assessed values of residential properties to protect against the statistical likelihood that any property in any stratum is over assessed.

(d) The following shall be adopted in accordance with the requirements and procedures of the Wyoming Administrative Procedure Act:

(i) Adoption of any manual, formula, method or system to be used to determine the fair market value of property for tax purposes;

(ii) Adoption of standards, guidelines, criteria or methods to implement paragraph (c)(xv) of this section.

(e) The enumeration of specific actions or decisions which must be implemented by a properly adopted rule set forth in subsection (d) of this section is not exclusive and does not limit in any way the applicability of the Wyoming Administrative Procedure Act to other actions or decisions of the department.

39-11-102.1. Administration; state board of equalization.

(a) The governor shall appoint, with senate confirmation, three (3) persons who shall constitute the state board of equalization who are the department's board of appeals. Not more than seventy-five percent (75%) of the board members may be members of the same political party. Each appointment of the board members shall be for a six (6) year term.

(b) The board shall elect a chairman and a vice-chairman who shall serve for two (2) years.

(c) The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon application of any interested person adversely affected, including boards of county commissioners for the purposes of this subsection, under the contested case procedures of the Wyoming Administrative Procedure Act. Upon request of a county board of equalization providing compelling reasons to do so, the state board of equalization may accept a case certified directly to the state board of equalization pursuant to rules adopted by the state board of equalization. The state board of equalization shall accept a case certified directly to the state board of equalization that involves property that may subject a county to tax liability as provided in W.S. 39-13-102(c)(iv). The board shall also review final decisions of the department of transportation concerning the assessment or application of taxes authorized under this title upon application of any interested person adversely affected. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board. In addition, the board shall:

(i) Manage its internal affairs and prescribe rules of practice and procedure;

(ii) Prescribe the form for the abstract of the assessment roll, examine and compare the abstracts of the counties and equalize the same, so that all taxable property in the state is assessed at its fair market value, and to that end shall add to or deduct from the aggregate valuation of the property, or any class or classes of property, in any county such percent as will bring the same to its fair market value. When any assessed valuation is to be increased or decreased, the board shall provide not less than twenty (20) days notice of the proposed action to the county board of equalization and county assessor of the county in which the property is situated. If requested, the state board of equalization shall provide an opportunity for a hearing for the county board of equalization and assessor of the affected county. The hearing shall be held in the affected county. After a hearing, if requested, the county board of equalization shall take the necessary action to effectuate the action taken by the state board of equalization. The state board of equalization shall certify the valuation to

be used for all tax levies on or before the first Monday in August. The board shall communicate its equalization actions to the department, along with any recommendations for improved work practices of county assessors;

(iii) When in the opinion of the board, it would be of assistance in equalizing values under paragraph (ii) of this subsection, the board may require any county assessor to furnish statements showing assessments of the property of any person within the county. The board shall consider and equalize county assessments under paragraph (ii) of this subsection and may increase or decrease assessments returned by the county board of equalization when the property so assessed appears to be over-valued or under-valued, first giving notice to those persons affected. The notice shall fix a time and place of hearing. Any affected person may appeal from the decision of the board to the district court of the county in which the property is situated;

(iv) Decide all questions that may arise with reference to the construction of any statute affecting the assessment, levy and collection of taxes, in accordance with the rules, regulations, orders and instructions prescribed by the department:

(A) Upon application of any person adversely affected; or

(B) In performing its responsibilities to equalize values, including with respect to the suitability of the system prescribed by the department for establishing fair market value.

(v) Require each county assessor immediately after the county boards of equalization have been notified by the state board of equalization of the amount of the county values and state levy, to certify to the state board of equalization, on or before August 10 of each year, in the form and detail prescribed by the board, all valuations and levies fixed in their respective counties;

(vi) Institute or cause to be instituted any proceedings, either civil or criminal, provided by law as a punishment for the neglect, failure or refusal to obey any lawful requirement or order by the board arising from a review of department action under the Wyoming Administrative Procedure Act or in performing its responsibilities to equalize values, or

to prevent the violation or disobedience of any lawful requirement or order regarding appeal or equalization, or to compel their enforcement;

(vii) At the time of making annual assessment for state purposes, direct the boards of county commissioners of the several counties to levy upon all taxable property a tax sufficient to pay the interest on all state bonds for that year;

(viii) Hold hearings after due notice in the manner and form provided in the Wyoming Administrative Procedure Act and its own rules and regulations of practice and procedure. The board may contract with an attorney licensed in the state of Wyoming to perform the functions of a presiding officer, provided the attorney is knowledgeable of and qualified in the particular areas of taxation which are the subject of the appeal;

(ix) Certify to the county boards of equalization the amount of levy for state purposes on or before the first Monday in August. Whenever the valuation of any county is changed by the state board of equalization, the officers of the county who have authority to levy taxes shall use the valuation as fixed by the state board of equalization as a basis for making tax levies for all purposes;

(x) Carefully examine into all cases wherein it is alleged that property subject to taxation has not been assessed or has been fraudulently, improperly, or unequally assessed, or the law in any manner evaded or violated, and cause to be instituted proceedings which will remedy improper or negligent administration of the tax laws of the state. Except for allegations based in fraud, any request for relief under this paragraph shall be filed within five (5) years from the date the taxes were paid or should have been paid;

(xi) Require any public officer to report information relating to the assessment of property, collection of taxes, receipts from excises and other sources, and whatever other information the department or board may need in the form it prescribes;

(xii) Schedule meetings of the board at a fixed time on the first working day of each week, and all final actions or decisions by the board shall be made or ratified at such scheduled meetings;

(xiii) Keep complete, accurate, written minutes of all meetings of the board and the actions taken;

(xiv) Provide not less than twenty (20) days notice and an opportunity to be heard to the county board of equalization and the county assessor of any county or counties in which the taxable value of any class of property is to be increased or decreased;

(xv) Have the power to issue subpoenas. The board may issue a subpoena requiring any person to appear at a place within the county where the person resides designated in the subpoena and be examined about any matter within the scope of the inquiry, investigation or contested case being conducted by the board or department and requiring the production of any books and records. The district court shall upon a finding of good cause issue an order requiring the person to appear and to produce the necessary books and records in the event the person disregards or refuses to obey the subpoena of the board;

(xvi) Promulgate rules and regulations governing procedures for board proceedings, including those related to its responsibility to equalize values, and its own internal affairs.

(d) The governor may remove any member of the state board of equalization as provided in W.S. 9-1-202.

(e) On or before August 1 of each year, the state auditor shall certify to the board the amount of all appropriations made by the legislature of the state of Wyoming and the interest on the public debt for which a levy must be made.

39-11-103. Imposition.

(a) Taxable event. The following shall apply:

(i) Property subject to taxation. All property within Wyoming is subject to taxation as provided by this act except as prohibited by the United States or Wyoming constitutions or expressly exempted by W.S. 39-11-105;

(ii) Provisions for assessing tax. The board and department shall not compromise or reduce the tax liability of any person owing a tax to the state of Wyoming, except that the department for good cause, may, but is not required to, compromise and settle with the taxpayer for payment of any taxes owed to the state of Wyoming which tax liability is disputed in

good faith by the taxpayer and which liability has not been settled in law. In case the department and the person owing the tax do not agree with respect to tax liability, the department shall by order, assess and levy the full amount of tax due and any person aggrieved by the assessment may appeal the decision to the board pursuant to the Wyoming Administrative Procedure Act.

(b) Basis of tax. There are no specific applicable provisions for the basis of tax for this chapter.

(c) Taxpayer. There are no specific applicable provisions for the taxpayer for this chapter.

39-11-104. Taxation rate.

There are no specific applicable provisions for the taxation rate for this chapter.

39-11-105. Exemptions.

(a) The following property is exempt from property taxation:

(i) Property owned by the United States the majority of which is used primarily for a governmental purpose. The following property is not owned and used primarily for a governmental purpose:

(A) Improvements placed on federal lands by persons for private or commercial use;

(B) Improvements furnished by the federal government to employees other than enlisted and officer personnel of the armed forces as a place of residence;

(C) Improvements and equipment rented, leased, loaned or furnished by the federal government to employees or groups of employees for the purpose of operating enterprises for which there is a service or admission charge;

(D) The equity or interest of the purchaser, his heirs, executors or assigns, in any real property being purchased from the United States government under a contract of sale, the value thereof to be determined by taking the market value of the real property and deducting the amount of principal

and accrued interest owing to the United States on January 1 of the year for which the property is assessed;

(E) Lands entered under any act of congress when final proof of ownership has been issued before February 1 whether or not patent for the lands has been issued.

(ii) Subject to paragraph (xlvii) of this subsection, property of the state of Wyoming that is owned and used primarily for a governmental purpose is exempt from property taxation. For purposes of this paragraph "governmental purpose" includes the lease of state school lands and state land leased for agricultural purposes. The following property is not owned and used primarily for a governmental purpose:

(A) Improvements placed on state lands by lessees for private or commercial use;

(B) Improvements furnished by the state to employees as a place of residence;

(C) Improvements and equipment rented, leased, loaned or furnished by the state to employees or groups of employees for the purpose of operating enterprises for which there is a service or admission charge;

(D) The equity or interest of the purchaser, his heirs, executors or assigns, in any land being purchased from the state of Wyoming under a contract of sale, the value thereof to be determined by taking the market value of the lands and deducting the amount of principal and accrued interest owing to the state of Wyoming on January 1 of the year for which the property is assessed.

(iii) Property owned and used by counties primarily for a governmental purpose;

(iv) Property of a Wyoming school district owned and used primarily for a governmental purpose excluding teacherages;

(v) Property of Wyoming cities and towns owned and used primarily for a governmental purpose including:

(A) Streets and alleys and property used for the construction, reconstruction, maintenance and repair of streets and alleys;

(B) Property used to furnish sewer and water services;

(C) City or town halls, police stations and equipment, traffic control equipment, garbage collection and disposal equipment and lands and buildings used to service and repair the halls, stations or equipment;

(D) Parks, airports, auditoriums, cemeteries, golf courses, playgrounds and recreational facilities. Any charges for the use of the facilities shall not exceed the cost of operation and maintenance to qualify for the exemption;

(E) Personal property used exclusively for the care, preservation and administration of city or town property;

(F) Parking lots operated on a nonprofit basis.

(vi) Property of a public library used for library purposes;

(vii) Real property used:

(A) Exclusively for religious worship, church schools and church parsonages; or

(B) For religious education camps which are used exclusively for religious educational training, associated fellowship activities or worship and are not used for private profit nor for commercial purposes.

(viii) Property of a cemetery used for cemetery purposes;

(ix) Property of:

(A) A nonprofit organization, corporation, cooperative or association which is exclusively a water utility engaged in the production, gathering, transmission, distribution or sale of water for domestic use in Wyoming; and

(B) Any other organization, corporation, cooperative or association which is a water utility, if the property is used in the production, gathering, transmission, distribution or sale of water for domestic use in Wyoming.

(x) Fire engines, stations, including land upon which located, and equipment used to extinguish fires;

(xi) Personal property held for personal or family use excluding mobile homes required to be titled under W.S. 31-2-501 through 31-2-508;

(xii) Inventories;

(xiii) Vehicles subject to registration as defined by W.S. 31-4-101(a)(i) and 31-18-201(a) and registered as provided by law;

(xiv) Vehicles owned by the United States, state of Wyoming, counties, cities, towns, school districts and municipal corporations when used primarily for a governmental purpose;

(xv) Snowmobiles;

(xvi) Property of a museum or hospital district;

(xvii) In transit property;

(xviii) Property owned by the Wyoming community development authority excluding assessments for local improvements;

(xix) Property of charitable trusts, the purpose of which conforms to W.S. 4-10-406(a) and which is directly beneficial to the people of this state;

(xx) Property used for pollution control to the extent provided by W.S. 35-11-1103;

(xxi) Repealed by Laws 2009, Ch. 168, § 207.

(xxii) Property owned by a water and sewer district;

(xxiii) Property of a water conservancy district;

(xxiv) The property of veterans to the extent provided by W.S. 39-13-105;

(xxv) Property used for schools, museums, orphan asylums or hospitals to the extent they are not used for private profit. As used in this paragraph, "museum" means as defined in W.S. 34-23-101(a)(iv);

(xxvi) Property owned and used by a secret and benevolent society or association which is directly beneficial to the people of this state to the extent it is not used for private profit nor primarily for commercial purposes by the society, association or lessee thereof;

(xxvii) Property owned by a nonprofit society, foundation or association and used primarily as a community area center in which presentations in music, the arts and related fields are made in order to foster public interest and education therein, to the extent and in the proportion that receipts and revenues attributable to the above specified presentations bear to total receipts and revenues from the use and operation of the center including rentals and revenues received for the commercial use of the center not attributable to the above specified presentations;

(xxviii) Lands for mines or mining claims as prescribed by section 3, article 15, Wyoming constitution and defined by W.S. 39-11-102(c)(viii);

(xxix) Intangible personal property as provided by subsection (b) of this section, and except as specified in W.S. 39-13-103(b)(xi);

(xxx) Other property as provided by law;

(xxxi) All livestock including livestock in feed lots being fed for slaughter. This exemption applies only to ad valorem taxation. Any other special tax which is levied on livestock for a particular purpose based on the assessment value established by the department of revenue is not affected by this exemption;

(xxxii) Any improvement to residential property making entrance to or common facilities within the property accessible to a handicapped person;

(xxxiii) Real and personal property owned by an irrigation district created under W.S. 41-7-201 through 41-7-210 or a weed and pest control district created under W.S. 11-5-101 et seq. which is essential to the operation and maintenance of the district and which is used for no business or commercial activity unrelated to the operation and maintenance of the district;

(xxxiv) Mobile machinery registered under W.S. 31-18-203 through 31-18-208;

(xxxv) Property owned and used by a nonprofit corporation serving persons with disabilities, mental illnesses or substance abuse problems, or operating a family violence project to the extent it is not used for private profit nor primarily for commercial purposes;

(xxxvi) Real property owned by the Wyoming game and fish commission. Nothing in this exemption affects the special tax levied under W.S. 39-13-103(b)(xii);

Note: Effective 1/1/2027 this paragraph will read as:

(xxxvi) Real property owned by the Wyoming game and fish commission, except for real property that is subject to the special tax levied under W.S. 39-13-103(b)(xii) and that is:

(A) Used for wildlife management purposes, in accordance with W.S. 39-13-103(b)(xii)(A)(I); or

(B) Furnished by the commission to employees as a place of residence, in accordance with W.S. 39-13-103(b)(xii)(A)(II).

(xxxvii) Property owned by a conservation district formed pursuant to the Wyoming Conservation Districts Law, W.S. 11-16-101 through 11-16-134;

(xxxviii) Any improvements and land amenities, including but not limited to streets, curbs, gutters, utilities, sewer or water infrastructure that may contribute to the value of the land, on real property owned by a community development organization. The amount of the exemption shall be reported by the county assessor on the abstract submitted to the state board of equalization as prescribed by W.S. 39-11-102.1(c)(ii). This exemption shall cease to apply to improvements and land amenities on real property from and after the date the real property is sold or leased by the community development organization. As used in this paragraph, "community development organization" means a group of private citizens organized as a business entity authorized to do business in this state for the purpose of working with new, existing or expanding business for the creation of new jobs, capital investment and other economic or community development benefits throughout its community or county, which organization is authorized as a nonprofit

commercially oriented organization under 26 U.S.C. section 501(c)(3) or (6). In addition, the executive head of the community development association shall certify under oath to the assessor that:

(A) The organization has no private stock and does not distribute profit to its owners or members;

(B) The organization utilizes the real property subject to this paragraph to attract new businesses to the community for the purpose of creating new jobs, capital investment and economic development;

(C) Each of the organization's officers, directors and employees has agreed in writing that proprietary information, confidential information and any other information which has not been publicly released shall not be used in any way for business, personal or family gain; and

(D) The lease, sale or other transfer of the real property subject to this paragraph is open to potential prospects of the community development organization which will further the purposes specified in subparagraph (B) of this paragraph and is not limited to the members of the organization.

(xxxix) Property owned and used by any fraternal organization officially recognized by the University of Wyoming or any Wyoming community college to the extent it is not used for private profit nor primarily for commercial purposes by the organization;

(xl) Property owned and used by any senior citizens center to the extent it is not used for private profit nor primarily for commercial purposes by the center;

(xli) Property owned and used by a charitable society or association, if the property is not for investment purposes but rather the property is used directly for the operation of the charity and which is directly beneficial to the people of this state;

(xlii) The first seventy-five thousand dollars ($75,000.00) in fair market value of business property owned by a person in each county shall be exempt from taxation. As used in this paragraph, "business property" means taxable personal property excluding any property that is exempt under W.S. 39-11-105(a)(xi) as personal property held for personal or family use.

(xliii) A portion of a single family residential structure. The following shall apply to the exemption under this paragraph:

(A) Subject to subparagraph (B) of this paragraph, the amount of the exemption under this paragraph shall be any assessed value of the single family residential structure that is in excess of the prior year assessed value less any exemption authorized under this paragraph in the prior year, plus four percent (4%);

(B) The exemption under this paragraph is not applicable and the property shall be valued at full value if:

(I) The increase in value is attributable to structural changes to the single family residential structure including new construction or additions to an existing structure; or

(II) The owner acquired the property during the prior calendar year. The following shall not be deemed to be an acquisition of property under this subdivision:

(1) A transfer of property between spouses;

(2) A transfer of property pursuant to a court order including to effectuate a settlement agreement or in compliance with a decree of divorce or judicial separation;

(3) A transfer of property to a trust established for the benefit of the prior owner;

(4) A transfer of property to a corporation, partnership or limited liability company if the prior owner of the property is a shareholder or owner of the corporation, partnership or limited liability company;

(5) Any other transfer of property that the department determines by rule should not be an acquisition of property due to the relationship of the parties.

(C) The department shall adopt rules necessary to administer the exemption under this paragraph;

(D) As used in this paragraph, "single family residential structure" means a structure intended for human habitation including a house, modular home, mobile home, townhouse or condominium that is a privately owned single family dwelling unit.

(xliv) A portion of improved land associated with a single family residential structure. The following shall apply to the exemption under this paragraph:

(A) Subject to subparagraph (B) of this paragraph, the amount of the exemption under this paragraph shall be any assessed value of improved land associated with a residential structure that is in excess of the prior year assessed value less any exemption authorized under this paragraph in the prior year, plus four percent (4%);

(B) The exemption under this paragraph is not applicable and the property shall be valued at full value if the owner acquired the property during the prior calendar year. The following shall not be deemed to be an acquisition of property under this subparagraph:

(I) A transfer of property between spouses;

(II) A transfer of property pursuant to a court order including to effectuate a settlement agreement or in compliance with a decree of divorce or judicial separation;

(III) A transfer of property to a trust established for the benefit of the prior owner;

(IV) A transfer of property to a corporation, partnership or limited liability company if the prior owner of the property is a shareholder or owner of the corporation, partnership or limited liability company;

(V) Any other transfer of property that the department determines by rule should not be an acquisition of property due to the relationship of the parties.

(C) The department shall adopt rules necessary to administer the exemption under this paragraph;

(D) As used in this paragraph, "improved land associated with a single family residential structure" means land that is improved by a structure intended for human

habitation including a house, modular home, mobile home, townhouse or condominium that is a privately owned single family dwelling unit.

(xlv) A portion of property used as a primary residence by long-term homeowners as provided in this paragraph. The following shall apply to this exemption: [Note: this paragraph is repealed effective as of 7/1/2027.]

(A) For residential real property used as a primary residence, if the owner or their spouse is sixty-five (65) years of age or older and the owner or their spouse has paid residential property tax in Wyoming for twenty-five (25) years or more on any residential property, the amount of the exemption shall be fifty percent (50%) of the fair market value of the residential real property, provided that the exemption shall only apply to the first three million dollars ($3,000,000.00) of the fair market value of the residential real property;

(B) Except as provided by subdivision (C)(II) of this paragraph, not more than one (1) exemption under this paragraph shall apply to the same property in any year and no owner shall claim more than one (1) exemption under this paragraph in any year including property that houses more than one (1) family. To claim an exemption under this paragraph the owner of the residential real property shall submit a claim to the county assessor not later than March 1 each year on forms provided by the department of revenue demonstrating that the person is the owner of the property, that the person or the person's spouse is sixty-five (65) years of age or older and has paid residential property tax in Wyoming for twenty-five (25) years or more on any residential property and that the property is the person's primary residence. A surviving spouse of a person who qualified under this paragraph and who would not otherwise qualify under this paragraph shall continue to qualify for the exemption under this paragraph. False claims are punishable as provided by W.S. 6-5-303;

(C) As used in this paragraph:

(I) "Owner" means any of the following provided that no other person who may qualify as a co-owner shall apply for an exemption under this paragraph for the same property in the same year:

(1) A person who occupies and owns a primary residence either solely or with other owners;

(2) A person who occupies a primary residence as a vendee in possession under a contract of sale;

(3) A person who occupies a primary residence owned by a corporation, partnership or limited liability company if the owner of the property is a shareholder or owner of the corporation, partnership or limited liability company;

(4) A person who occupies a primary residence that is held in a trust established by or for the benefit of the occupant; or

(5) Military personnel who declare Wyoming as their domicile.

(II) "Primary residence" means residential real property in Wyoming where the person claiming the exemption actually resides for not less than eight (8) months of the year. If a primary residence is sold and another property is purchased within the state of Wyoming, the months residing in both owner-occupied residences shall apply to the requirements of this exemption;

(III) "Residential real property" means real property improved by a dwelling designed to house not more than four (4) families and includes associated residential land up to thirty-five (35) acres where the dwelling is located if the land is owned by the owner of the dwelling. The dwelling may include any type of residence including a single family home, an individual condominium unit, a mobile home or a trailer if the dwelling is used as a primary residence.

(D) After filing a sworn claim pursuant to subparagraph (B) of this paragraph, in subsequent years the claimant shall remain qualified for the tax exemption provided by this paragraph if the claimant contacts the assessor's office by telephone, mail or other communication method on or before March 1 and confirms that the claimant continues to meet the requirements set forth in this paragraph;

(E) If the secretary of state certifies to the department of revenue that the voters have approved an initiative implementing a homeowner's property tax exemption and

the exemption is enacted into law, an owner who qualifies and applies for an exemption under this paragraph shall not qualify for the exemption under the initiative.

(xlvi) A portion of a single family residential structure and the associated improved land as a homeowner tax exemption as provided in this paragraph. The following shall apply to this exemption:

(A) The amount of the exemption under this paragraph shall be twenty-five percent (25%) of the fair market value of a single family residential structure and the associated improved land, provided that the exemption shall only apply to the first one million dollars ($1,000,000.00) of the fair market value of the single family residential structure and associated improved land. The exemption provided by this paragraph shall not be available to any person who has applied for and received the tax exemption provided by paragraph (xlv) of this subsection for the same property in the same tax year;

(B) As used in this paragraph, "single family residential structure" means a structure intended for human habitation including a house, modular home, mobile home, townhouse or condominium that is a privately owned single family dwelling unit. Beginning with tax year 2026 and each tax year thereafter, "single family residential structure" shall mean a single family residential structure as defined in this subparagraph where the person claiming the exemption actually resides for not less than eight (8) months of the year. Beginning with tax year 2026 and each tax year thereafter, if the person claiming the exemption or a member of that person's immediate family is an active duty member of the armed forces and service in the armed forces is the reason that the person claiming the exemption cannot meet the eight (8) month requirement specified in this subparagraph, the person shall qualify for the exemption if the single family residential structure is the legal domicile of the applicable member of the armed forces;

(C) Nothing in this paragraph shall prohibit a taxpayer from paying the amount of property taxes that would be due without the application of the exemption provided in this paragraph.

(xlvii) Lands owned by the state of Wyoming are exempt from property taxation regardless of the use of the lands. Nothing in this paragraph shall prevent the taxation of

any other property, including improvements to land, that are not owned and used primarily for a governmental purpose as provided in paragraph (ii) of this subsection. This paragraph is repealed January 1, 2027.

(b) The following shall be exempt from property taxation:

(i) Goodwill if established and separately identified on a company's books and records, or affirmed by generally accepted accounting, or appraisal, principles;

(ii) Any of the following intangible items:

(A) Workforce in place including its composition and terms and condition, contractual or otherwise, of its employment;

(B) Business books and records, operating systems or any other information base including lists or other information with respect to current or prospective customers;

(C) Any patent, copyright, formula, process, design, pattern, know-how, format, proprietary computer software or other similar items;

(D) Any customer-based intangible. As used in this subparagraph, "customer-based intangible" means composition of market, market share and any other value resulting from future provision of goods or services pursuant to relationships, contractual or otherwise, in the ordinary course of business with customers. In the case of a financial institution, "customer-based intangible" includes deposit base and similar items;

(E) Any supplier-based intangible. As used in this subparagraph, "supplier-based intangible" means any value resulting from future acquisitions of goods or services pursuant to relationships, contractual or otherwise, in the ordinary course of business with suppliers of goods or services to be used or sold by the taxpayer.

(iii) Any license, permit or other right granted by a person, or by a governmental unit or an agency or instrumentality thereof;

(iv) Any covenant not to compete, or other arrangement to the extent such arrangement has substantially the

same effect as a covenant not to compete, entered into in connection with an acquisition directly or indirectly of an interest in a trade or business or substantial portion thereof;

(v) Any franchise, trademark or trade name;

(vi) Any of the following intangible items:

(A) Money and cash on hand including currency, gold, silver and other coin, specie and specie legal tender as provided in W.S. 9-4-1304, bank drafts, certified checks, cashier's checks and virtual currencies. As used in this subparagraph, "virtual currency" means any type of digital representation of value that:

(I) Is used as a medium of exchange, unit of account or store of value; and

(II) Is not recognized as legal tender by the United States government.

(B) Money on deposit;

(C) Accounts receivable and other credits;

(D) Bonds, promissory notes, debentures and other evidences of debt;

(E) Shares of stock or other written evidence of ownership;

(F) Judgments for the payment of money;

(G) Annuities and annuity contracts.

(c) For any property where more than one (1) exemption applies under subsection (a) of this section, the exemptions shall be applied in a manner determined by the department of revenue in accordance with the following:

(i) If the exemption is to a portion of the assessed value of the property, the exemptions shall be applied in sequence so that subsequent exemptions are applied to the assessed value as it is modified by the application of the preceding exemption;

(ii) Exemptions based on a percentage of property value shall be applied in the order of the smallest percentage to the largest percentage;

(iii) Exemptions not based on a percentage of property value shall be applied after any exemptions that are based on a percentage of property value.

39-11-106. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-11-107. Compliance; collection procedures.

There are no specific applicable provisions for compliance and collection procedures for this chapter.

39-11-108. Enforcement.

There are no specific applicable provisions for enforcement for this chapter.

39-11-109. Taxpayer remedies.

(a) Interpretation requests. There are no specific applicable provisions for interpretation requests for this chapter.

(b) Appeals. The following shall apply:

(i) Any person aggrieved by any final administrative decision of the department may appeal to the board. Appeals shall be made in a timely manner as provided by rules and regulations of the board by filing with the board a notice of appeal specifying the grounds therefor. The department shall, within a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;

(ii) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated;

(iii) Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board;

(iv) In any appeal to the board authorized by this section, the taxpayer may present any credible evidence, including expert opinion testimony, to rebut the presumption in favor of a valuation asserted by the department. The board shall make specific findings and conclusions as to the evidence presented.

(c) Refunds. The following shall apply:

(i) As used in this subsection:

(A) "Department" means the department of health;

(B) Repealed By Laws 2008, Ch. 110, § 2.

(C) "Income" includes, but is not limited to, wages, receipts from earnings including earnings from self-employment, rents, interest, dividends, annuities, trusts, pensions, alimony, support payments, public assistance payments, unemployment compensation, federal social security payments, veteran's benefits and disability payments, native American per capita payments, or net income from any other qualified income as determined by the department;

(D) "Resident" means a person who has been a resident of Wyoming and domiciled within Wyoming for a period of not less than one (1) year and who has not claimed residency elsewhere for any purpose for the one (1) year period immediately preceding the date of application for a refund under this subsection;

(E) Repealed By Laws 2008, Ch. 110, § 2.

(F) "Totally disabled" means a person eighteen (18) years of age or older whose physical or mental condition permanently prevents the person from performing any substantial gainful employment during the one (1) year period immediately preceding the date of application for a refund under this subsection.

(ii) Wyoming residents meeting asset eligibility requirements under paragraph (vii) of this subsection who are

sixty-five (65) years of age and older or who are eighteen (18) years of age and older and are totally disabled during the one (1) year period immediately preceding the date of application for a refund under this subsection and are not residents of any state funded institution, are qualified for an exemption and refund of state taxes as provided in this subsection. The application shall indicate whether the applicant has applied for or received any refund under this section, a property tax exemption under W.S. 39-13-105, a property tax refund under W.S. 39-13-109(c)(v) or a property tax credit under W.S. 39-13-109(d) for the same calendar year. Subject to legislative appropriation for the program, a qualified single person whose actual income is less than seventeen thousand five hundred dollars ($17,500.00) shall receive eight hundred dollars ($800.00) reduced by the percentage that his actual income exceeds ten thousand dollars ($10,000.00) per year and qualified married persons, at least one (1) of whom is at least sixty-five (65) years of age or totally disabled, whose actual income is less than twenty-eight thousand five hundred dollars ($28,500.00) shall receive nine hundred dollars ($900.00) reduced by the percentage that their actual income exceeds sixteen thousand dollars ($16,000.00) per year. Until remarriage a person sixty (60) years or older once qualified through marriage remains eligible individually for single person benefits, subject to income limitations, after the death of his spouse;

(iii) Qualified residents shall apply to the department, or its designee, in the county of their residence, on or before the last working day in August of each year for a refund of exempted sales and use taxes, certifying age, residency, disability, if any, marital status, assets and income under oath on forms prescribed by the department. Each application shall be submitted under oath by the applicant and shall be accompanied by a copy of the applicant's federal income tax return for the previous calendar year or a statement under oath that the applicant was not required to file a return for the previous calendar year. The department shall issue upon request to each qualified applicant a receipt acknowledging the filing of a completed application;

(iv) Warrants for tax refunds shall be mailed by the department to qualified recipients by December 20 following the application date of the last working day in August. The department shall enclose a letter of transmittal with each warrant explaining how the refund was computed on the basis of the applicant's income, enclosing a chart which shows sources of income to the state general fund and an explanation indicating

that each payment represents an allowance for sales and use tax refund, property tax refund and a refund for utility or energy costs;

(v) Warrants are issued to senior citizens and disabled persons as a refund and partial exemption of taxes paid under the sales and use taxes, property tax relief and utility or energy cost relief. Refunds are payable from the general fund;

(vi) The department of health shall promulgate rules and regulations to carry out the provisions of this subsection;

(vii) No applicant is entitled to a refund under this subsection unless the person has total household assets as defined by the department of health through rules and regulations of not to exceed twenty-five thousand dollars ($25,000.00) per adult member of the household as adjusted annually by the state average Wyoming cost-of-living index published by the economic analysis division of the department of administration and information. In determining assets, the following property is exempt:

(A) The structure and lands occupied as the applicant's primary residence;

(B) Household furnishings and personal belongings;

(C) One (1) personal motor vehicle per adult in the household;

(D) Assets held under a bona fide pension plan or individual retirement account (IRA);

(E) The cash value of any life insurance policies held.

(viii) Any refund provided by this subsection shall be reduced by the dollar amount received by the applicant for the preceding calendar year from any exemption under W.S. 39-13-105, any homeowner's tax credit under W.S. 39-13-109(d)(i) or any tax refund under W.S. 39-13-109(c)(v). Refunds provided by this subsection shall be calculated and may be reduced based upon legislative appropriation for the program in accordance with the following:

(A) The department shall multiply the amount authorized under paragraph (ii) of this subsection by a fraction, the numerator of which for odd numbered fiscal years is equal to one-half (1/2) of the legislative appropriation for the biennial budget period and for even numbered fiscal years is equal to the remaining legislative appropriation for the program for the biennial budget period, and the denominator of which is equal to the total refunds to qualifying recipients under this subsection for the current fiscal year. In no event shall the refund be greater than the amounts specified in paragraph (ii) of this subsection.

(d) Credits. There are no specific applicable provisions for credits for this chapter.

(e) Redemption. There are no specific applicable provisions for redemption for this chapter.

(f) Escrow. The following shall apply:

(i) If taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the state treasurer shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the state treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(ii) "Taxes" for purposes of this provision include any taxes imposed under this act which are paid to the state but shall not include any tax paid pursuant to W.S. 39-13-111;

(iii) This provision does not enlarge or curtail the ability of a taxpayer to appeal any department of revenue decision as otherwise provided for under this act including W.S. 39-11-102.1(c) or 39-15-109(b).

39-11-110. Statute of limitations.

There are no specific applicable provisions for a statute of limitations for this chapter.

39-11-111. Distribution.

All revenue received and collected by the department shall be transferred to the state treasurer, who shall credit the proper accounts.

CHAPTER 12 - INCOME TAX

39-12-101. Preemption by state.

The state of Wyoming does hereby preempt for itself the field of imposing and levying income taxes, earning taxes, or any other form of tax based on wages or other income and no county, city, town or other political subdivision shall have the right to impose, levy or collect such taxes.

CHAPTER 13 - AD VALOREM TAXATION

39-13-101. Definitions.

(a) As used in this article:

(i) "Ad valorem" means according to value;

(ii) "Ad valorem tax" means a property tax based on the assessed value of the property;

(iii) "Agricultural land," as used in W.S. 39-13-103(b)(x), means land which meets the requirements of W.S. 39-13-103(b)(x) for the purpose of tax assessment;

(iv) "Deed" means a conveyance of real property, in writing signed by the grantor, whereby the interest held by the grantor to real property is transferred from one to another;

(v) "Tax deed" means the conveyance given upon a sale of real property for nonpayment of ad valorem taxes;

(vi) "Telecommunications companies" means and includes any person engaged in the furnishing of telecommunications service;

(vii) "Telecommunications service" means the offering of transmission for hire of telecommunications between or among points specified by the user, of information of the user's choosing without change in the content of the information as

sent and received by means of telecommunications facilities, including switching facilities, using wire, cable, microwave, radio wave, light wave or a combination of those or similar media. The term shall include all types of telecommunications transmission such as telephone service, telegraph service, cellular, wireless or satellite. The term shall not include assets used for television or radio programming broadcast over airwaves for public consumption, cable or satellite television offered for public consumption or telephone answering service and one-way paging or beeper service;

(viii) "Agricultural purpose," as used in W.S. 39-13-103(b)(x), means the following land uses when conducted consistent with the land's capability to produce or when supporting the land's capability to produce:

(A) Cultivation of the soil for production of crops; or

(B) Production of timber products or grasses for forage; or

(C) Rearing, feeding, grazing or management of livestock; or

(D) Land used for a farmstead structure.

(ix) "Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities;

(x) "Land used for a farmstead structure" means land that underlies and that supports the use of a barn, shop, shed, granary, corral or other structure if the structure:

(A) Is used to support an agricultural purpose specified in subparagraphs (viii)(A) through (C) of this subsection;

(B) Is not a structure built for human habitation or actually used for human habitation;

(C) Is not attached to a structure built for human habitation or actually used for human habitation; and

(D) Is built upon land used for the agricultural purpose supported by the structure.

39-13-102. Administration; confidentiality.

(a) Repealed by Laws 2017, ch. 26, § 2.

(b) Repealed by Laws 2017, ch. 26, § 2.

(c) The board of county commissioners of each county constitutes the county board of equalization. The county board shall meet at the office of the county commissioners at such times as necessary to perform its statutory duties, but no earlier than the fourth Tuesday in April to consider current year assessments. The county clerk shall act as clerk of the county board. The county assessor or his designee shall attend all meetings to explain or defend the assessments. The county board of equalization shall:

(i) Repealed by Laws 2017, ch. 26, § 2.

(ii) Repealed by Laws 2017, ch. 26, § 2.

(iii) Approve any corrected assessment or any valuation change contained in the assessment roll;

(iv) Hear and determine the complaint of any person relative to any property assessment or value as returned by the county assessor subject to W.S. 39-13-109(b)(i). The county board of equalization may request that a case be certified directly to the state board of equalization as provided in W.S. 39-11-102.1(c). If the case involves property that may subject the county to tax liability, the county board of equalization shall certify the case directly to the state board of equalization and the board of county commissioners shall have standing to appeal any decision made by the state board of equalization regarding the property;

(v) Decide all protests heard and provide the protestant with a written decision no later than October 1.

(d) The county board of equalization has no power to and shall not set tax policy nor engage in any administrative duties concerning assessments which are delegated to the board, the department or the county assessor.

(e) Not later than June 1, the county assessor shall make an abstract of the assessment roll containing the quantity and value of each class of property assessed for taxation and

transmit the abstract to the board and provide a copy to the county board of equalization. The board shall immediately forward copies of the abstracts to the department and ask for any recommendations.

(f) Any person whose property assessment has been increased by an equalization order shall be notified of the increase by the county assessor. Any person wishing to review an assessment of his property may contact the county assessor.

(g) On or before the first Monday of August, the board of county commissioners shall by order entered of record levy the requisite taxes for the year. On or before the third Monday in August the county assessor shall compute the taxes from the corrected valuations as corrected by the state board and entered by the county assessor in the column of corrected valuations. The county assessor shall deliver the tax list and his warrant for the collection of the taxes to the county treasurer setting forth the assessment roll, with the taxes extended, containing in tabular form and alphabetical order the names of persons in whose names property has been listed in the county, with the classes of property and the value, total amount of taxes and column of numbers and values and total taxes footed commanding the treasurer to collect the taxes. At the end of the tax list and warrant, the county assessor shall prorate the total taxes levied to the several funds.

(h) The county treasurer upon receiving the tax list and warrant shall immediately proceed to collect the taxes levied for the current year and taxes remaining unpaid from preceding years.

(j) The county assessor may authorize changes in the assessment roll or tax list at any time to correct errors in the name of a person taxed or to enter omitted property and its assessed value.

(k) On or before September 1, county assessors shall certify the exemptions granted pursuant to W.S. 39-11-105(a)(xxiv) to the department. On or before October 1 the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property was not exempt. The county treasurer shall distribute the revenue to each governmental entity in the actual amount of taxes lost due to the exemption.

(m) The department shall annually value and assess the following property at its fair market value for taxation:

(i) The gross product of all mines and mining claims;

(ii) Property of pipeline companies;

(iii) Property of electric utilities;

(iv) Property of railroad companies;

(v) Property of rail car companies;

(vi) Property of telecommunications companies;

(vii) Property of other public utilities;

(viii) Leased property consisting of warehouses, storage facilities and office structures and any other property that is in support of or which is used or held for use for the activities listed in this subsection. If leased property is assessed to the lessee it shall not be assessed to the property owner;

(ix) Property of cable or satellite television companies;

(x) Property of airline companies used for the public transportation of passengers or property for hire.

(n) Following determination of the fair market value of property the department shall notify the taxpayer by mail or, if offered by the department and upon request of the taxpayer, by electronic transmission of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark or the date of electronic transmission, whichever is earlier, and appear before the board at a time specified by the board. For purposes of this subsection, if a written objection is mailed or sent by electronic transmission by the person assessed, it shall be deemed timely filed if it is postmarked or transmitted not later than thirty (30) days after the mailing or electronic transmission of the notification of the assessed value. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of

county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy.

(o) Annually, on or before the dates hereafter indicated, or as soon thereafter as the fair market value is determined, the department shall certify the valuation determined by the department to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county:

(i) June 1, mines and mining claims, pipeline companies, electric utilities and other public utilities;

(ii) First Monday in June, telephone and telegraph companies;

(iii) First Monday in July, railroad companies.

(p) Any governmental entity with authority to levy or require the levy of property taxes which is formed or organized or which changes its geographical boundaries shall cause one (1) copy of the legal description which is contained within the document authorizing formation or modification of boundaries and one (1) copy of an official map designating the geographical boundaries as formed or changed to be filed with the department and with the county clerk and county assessor in the county or counties within which the entity is located within ten (10) days after the effective date of the formation, and annually, by a date determined by the department, if the governmental entity levies or requires the levy of taxes and has changes to its geographical boundaries by annexation, enlargement, merger, consolidation, exclusion or dissolution. Failure to file the required documents within the required time relieves the county assessor and the department from responsibility of modifying the assessment roll to reflect the property in the new entity or changed boundary area.

(q) Confidentiality. The following shall apply:

(i) All taxpayer returns and return information shall be confidential and, except as authorized below, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall disclose any such information obtained by him in connection with his service as an officer or employee. As used in this subsection, "taxpayer returns and return information" shall include, but not be limited to, all statements, reports, summaries and all other

data and documents under audit or provided by the taxpayer in accordance with law;

(ii) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall release taxpayer returns and return information pertaining to taxes imposed by this chapter, except:

(A) Information filed with the department may be released to the governor or his designee, members of the state board of equalization, to the commissioners and employees of the public service commission, to employees of the department of audit, the department of revenue, the consensus revenue estimating group and to the attorney general. Information filed with the county assessor may be released to the county board of equalization, the department of revenue and the department of audit;

(B) Upon prior notice to the taxpayer, information filed with the department may be released by the department, upon written application, to any other governmental entity if the governmental entity shows sufficient reason to obtain the information for official business;

(C) Information concerning taxpayer's valuation and assessment shall be made available on a confidential basis to the county board of equalization and the state board of equalization when the information is pertinent to an appeal before either board;

(D) Any other use authorized by law;

(E) An itemized list of the taxpayer's taxable tangible personal property provided to the assessor pursuant to W.S. 39-13-107(a)(i) may be disclosed to a new owner of property that is the subject of the taxpayer's returns or return information upon a transfer of that taxable tangible personal property to the new owner.

(iii) Any person receiving information pursuant to paragraph (ii) of this subsection shall sign an agreement with the department to keep the information confidential;

(iv) The taxable value of the taxpayer's property is not confidential and may be released without qualification;

(v) Any person who negligently violates the provisions of this subsection is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00). Any person who intentionally violates the provisions of this subsection is guilty of a misdemeanor and upon conviction shall be fined not less than one thousand dollars ($1,000.00), but not more than five thousand dollars ($5,000.00) and imprisoned for not more than one (1) year.

39-13-103. Imposition.

(a) Taxable event. The following shall apply:

(i) The tax imposed by this chapter shall be in addition to any other taxes imposed by law including but not limited to those taxes in W.S. 39-14-101 through 39-14-711;

(ii) All property claimed to be in transit shall be designated as being in transit upon the books and records of the public or private warehouse or storage area supervisor wherein the same is located. The books and records of the public or private warehouse or storage area supervisor shall contain a full, true and correct inventory of all in transit property, together with the date of the withdrawal of the same, the point of origin thereof and point of ultimate destination thereof if known. The books and records of the public or private warehouse or storage area supervisor with reference to any in transit property shall at all times be open to the inspection of all taxing authorities of the state of Wyoming and any political subdivision thereof. Any person claiming property to be in transit shall do so in the form and manner provided by the board. The books and records of the public or private warehouse or storage area supervisor must be maintained in a manner which will enable the county assessor or his agent to quickly ascertain the amount of the property.

(b) Basis of tax. The following shall apply:

(i) Except as otherwise provided:

(A) All taxable property shall be annually listed, valued and assessed for taxation in the county in which located and in the name of the owner of the property on January 1;

(B) All taxable personal property brought, driven or coming into Wyoming, or acquired, after the assessment

date and prior to December 31 which remains in Wyoming at least thirty (30) days and has not been regularly assessed for taxation in any other Wyoming county is subject to and shall be assessed for all taxes levied in the county in which the property is located for that calendar year except as hereafter provided. Property subject to this paragraph brought, driven or coming into Wyoming, or acquired, after March 1 is subject to taxes only for the proportionate part of the year remaining, computed to the closest full month.

(ii) All taxable property shall be annually valued at its fair market value. Except as otherwise provided by law for specific property, the department shall prescribe by rule and regulation the appraisal methods and systems for determining fair market value using generally accepted appraisal standards. For tangible personal property, fair market value shall be determined using valuation indexes and depreciation schedules prescribed by rule and regulation of the department. Once the tangible personal property reaches the depreciation floor, the trending factor shall remain constant for subsequent years until the property is removed from service. As used in this paragraph, "depreciation floor" means twenty percent (20%) of the reported installed cost of the property. As used in this paragraph, "tangible personal property" excludes any property that is valued under W.S. 39-13-102(m) and mobile homes required to be titled under W.S. 31-2-501 through 31-2-508;

(iii) Beginning January 1, 1989, "taxable value" means a percent of the fair market value of property in a particular class as follows:

(A) Gross product of minerals and mine products, one hundred percent (100%);

(B) Property used for industrial purposes, eleven and one-half percent (11.5%);

(C) All other property, real and personal, nine and one-half percent (9.5%).

(iv) The fair market value determined by the department pursuant to W.S. 39-11-101(a)(vi) and 39-14-101 through 39-14-711 pertaining to the valuation of the gross product of mines and mining claims, and paragraph (xvi) of this subsection as it pertains to the valuation of rail car companies, shall be the fair market value for purposes of the

tax imposed by this chapter on the property described in W.S. 39-13-102(m);

(v) Except as provided in chapter 14 of this title, annually, commencing on January 1, the county assessor or deputy assessors as provided by W.S. 18-3-107(e) shall obtain from each property owner or person having control of taxable property in the assessment district for which they were appointed, a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. If a property owner fails to provide a listing of personal property owned by him or under his control by March 1, unless an extension is granted from the assessor in writing, the assessor shall issue an assessment of personal property from the best information available. The county assessor shall extend the date for listing personal property from March 1 to April 1 upon written request of the property owner provided the written request is made not later than February 15. The county assessor or his deputies or any representative of the department may examine any property. The county assessor or his deputies shall enter the fair market value of the property for taxation on the assessment roll. The owner, or his agent, shall make and subscribe the following oath:

"I, ..., the owner of (or agent, etc., as the case may be) do solemnly swear (or affirm) that the above and foregoing listed property is a full, true, correct and complete list of all property owned by me or under my control as agent or otherwise, and that I have not failed or neglected to list for taxation for the year ...., all property of which I am the owner or of which I have control as agent, guardian, administrator or otherwise, in the county of ...., State of Wyoming, and that I have not connived at any violation or evasion of the requirements of law in relation to the assessment of property for taxation.";

(vi) Each deputy county assessor upon completing the assessment of property within the district assigned to him shall immediately deliver all books, records, schedules and lists to the county assessor and make and subscribe the following oath: "I, ..., deputy assessor in and for district No. ...., county of ...., State of Wyoming, do solemnly swear (or affirm), that I have obtained from every person within the district, the lists and schedules required by law, and have received the lists and schedules according to law, from every person in the district; that I have carefully examined each of the lists and schedules, and have revised and corrected the lists when necessary; that I

have to the best of my knowledge and ability valued the property in the lists and schedules at its fair market value as required by law; that in no case have I knowingly omitted to perform any duty required of me by law and have not, in any way, connived at any evasion or violation of any of the requirements of law in relation to the listing and valuation of property.";

(vii) The county assessor shall enter in books furnished for that purpose, from the tax schedule, the enumeration and fair market value of all taxable property assessed by him or his deputies. The county assessor shall enter the names of persons against whom property is assessed in the county assessment roll in alphabetical order. On or before the fourth Monday in April, or as soon thereafter as is practicable, the county assessor shall send all assessment schedules to taxpayers by mail at their last known address or, if offered by the county and upon request of the taxpayer, by electronic transmission, and return the county assessment roll enumerating the property and value assessed by him or his deputies to the board of county commissioners together with a list stating the assessed value of taxable property within each school district, municipality or special district in the county;

(viii) Every assessment schedule sent to a taxpayer shall contain the property's estimated fair market value for the current and previous year, or, productive value in the case of agricultural property. The schedule shall also contain the assessment ratio as provided by paragraph (b)(iii) of this section for the taxable property, the amount of taxes assessed on the taxable property from the previous year, an estimate of the taxes which will be due and payable for the current year based on the previous year's mill levies and, if the property is a single family residential structure, an estimate of the taxes that will be avoided if the property is eligible for the exemptions under W.S. 39-11-105(a)(xliii) and (xliv). The schedule shall contain a statement of the process to contest assessments as prescribed by W.S. 39-13-109(b)(i);

(ix) If machinery or equipment is located in two (2) or more counties during the calendar year, the county assessors of the respective counties, or the department of revenue if the assessors cannot agree, shall meet and prorate the assessed valuation of the machinery or equipment among the counties pursuant to rules and regulations promulgated by the department. The rules and regulations may reflect such factors as the home location of the machinery or equipment, the time the machinery or equipment will be in each county, or the monetary value of

work to be done in each county by the owner or user of the machinery or equipment;

(x) The following shall apply to agricultural land:

(A) The department shall determine the taxable value of agricultural land and prescribe the form of the sworn statement to be used by the property owner to declare that the property meets the requirements of subparagraph (B) of this paragraph. In determining the taxable value for assessment purposes under this paragraph, the value of agricultural land shall be based on the current use of the land, and the capability of the land to produce agricultural products, including grazing and forage, based on average yields of lands of the same classification under normal conditions. The area of land used for a farmstead structure shall be valued at the same value as the agricultural land supported;

(B) Contiguous or noncontiguous parcels of land under one (1) operation owned or leased shall qualify for classification as agricultural land if the land meets each of the following qualifications:

(I) The land is presently being used and employed for an agricultural purpose including use as a farmstead to support an agricultural purpose as provided in W.S. 39-13-101(a)(viii)(D);

(II) The land is not part of a platted subdivision, except for a parcel of thirty-five (35) acres or more which otherwise qualifies as agricultural land;

(III) If the land is not leased land, the owner of the land has derived annual gross revenues of not less than five hundred dollars ($500.00) from the marketing of agricultural products, or if the land is leased land the lessee has derived annual gross revenues of not less than one thousand dollars ($1,000.00) from the marketing of agricultural products. If a portion of the land is used for a farmstead structure, that area of the land upon which the structure is built and which supports the use of the structure shall be deemed to meet the requirements of this subdivision if the farmstead structure is part of one (1) operation that meets the requirements of this subdivision; and

(IV) The land has been used or employed, consistent with the land's size, location and capability to

produce as defined by department rules and the mapping and agricultural manual published by the department, primarily in an agricultural operation, or the land does not meet this requirement and the requirement of subdivision (III) of this subparagraph because the producer:

(1) Experiences an intervening cause of production failure beyond its control;

(2) Causes a marketing delay for economic advantage;

(3) Participates in a bona fide conservation program, in which case proof by an affidavit showing qualification in a previous year shall suffice; or

(4) Has planted a crop that will not yield an income in the tax year.

(C) If needed, the county assessor may require the producer to provide a sworn affidavit affirming that the land meets the requirements of this paragraph. When deemed necessary, the county assessor may further require supporting documentation.

(xi) The following shall apply to water and reservoir rights:

(A) Water rights and reservoir rights originating in Wyoming and appurtenant to and beneficially used in connection with lands within Wyoming shall be assessed and taxed with the lands. All other water rights and reservoir rights originating in Wyoming shall be separately assessed and listed for taxation at the place of origin of the water or reservoir rights;

(B) On or before April 1 the manager of any reservoir in which water is impounded or stored within Wyoming for use in another state shall furnish the names and addresses of all persons entitled to receive the water and the number of acre feet each person is entitled to receive to the county assessor of the county in which the reservoir is located;

(C) On or before May 1 the county treasurer shall certify to the water commissioner of the district in which the county is located the names of all persons whose taxes are delinquent on water and reservoir rights situated in the county

which were listed and assessed separately from land, the number of acre feet assessed and taxed to each person on which taxes are delinquent and the name and location of the reservoir. Upon certification by the county treasurer the water commissioner shall regulate or cause to be regulated the headgates of the reservoir or other delivery facilities to prevent delivery of water to delinquent taxpayers until the commissioner is furnished a tax receipt from the county treasurer showing the delinquent taxes have been paid;

(D) As used in this paragraph "water rights" and "reservoir rights" include any proportionate interest in any well, ditch, dam, reservoir, and the storage capacity therein, easement or other instrumentality including any affixed or unaffixed sprinkler irrigation system necessary to the use and enjoyment of the rights.

(xii) The following shall apply to special tax imposed on property owned by the game and fish commission:

(A) There is imposed upon all real property owned by the Wyoming game and fish commission a special tax computed as provided in this paragraph which shall be in lieu of ad valorem property tax. The special tax shall be determined as follows:

Note: Effective 1/1/2027 this subparagraph will read as:

(A) There is imposed upon all real property owned by the Wyoming game and fish commission and used for wildlife management purposes or employee residences a special tax computed as provided in this paragraph which shall be in lieu of ad valorem property tax. The special tax shall be determined as follows:

(I) For property used for wildlife management purposes, the tax shall be equal to the amount of the ad valorem tax for that property had it been levied and assessed based upon the taxable value of agricultural land of similar productive value under W.S. 39-13-101(a) and paragraph (b)(x) of this section;

(II) For property used for any other purpose, the tax shall be equal to the amount of the ad valorem tax for that property had it been levied and assessed based upon the taxable value of similar property valued at fair market value as provided by paragraph (b)(ii) of this section.

Note: Effective 1/1/2027 this subdivision will read as:

(II) For property used for employee residences, the tax shall be equal to the amount of the ad valorem tax for that property had it been levied and assessed based upon the taxable value of similar property valued at fair market value as provided by paragraph (b)(ii) of this section.

(B) For the purpose of valuation, assessment, collection, distribution of tax collected and all other matters related to this special tax, the administration of this tax shall be as if this tax were an ad valorem tax on the property. The Wyoming game and fish commission shall constitute a person against whom property is assessed, as returned by the county assessor, and from whom taxes are collected.

(xiii) For minerals and mine products, the taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and any additional information the department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

(xiv) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;

(xv) For mines and mining claims, the department may presume that the property is located in the county in which production is reported by the taxpayer pursuant to the provisions found in chapter 14 of this title. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;

(xvi) The following shall apply to the valuation of rail car companies:

(A) The department shall ascertain from the statements required from the rail car companies and the reports made by the railway companies operating in the state the total mileage of the rail cars of each company for the period of one (1) year within this state. The department shall determine the number of rail cars of each company by determining the number of cars which if kept in the state would be reasonably required in making the mileage, and this number of cars shall be the number of cars on which each company shall be assessed for that year;

(B) The department shall fix the valuation upon each particular class of rail cars, which as nearly as possible shall be the fair market value of the cars, and the number ascertained shall be assessed to the company. The department may base the assessment upon the returns of the several railroad companies;

(C) In case any company fails or refuses to make the required statement, the department shall fix the fair market value of the rail cars, and in determining the number and value of cars the department, insofar as practicable, shall harmonize the statements of the several rail car companies, with respect thereto and the assessment shall be included in the records and proceedings of the department.

(xvii) For the valuation of vacant land within a platted subdivision development, the county assessor shall consider the value of the property through the use of present worth appraisal methodology upon request of the property owner.

(c) Taxpayer. As between the grantor and grantee of any property where there is no express agreement in writing as to which party shall pay the taxes that may be assessed on the property, if the property is conveyed on or after January 1, the grantor shall pay the taxes for that year.

39-13-104. Taxation rate.

(a) Authorized mill levies. There shall be annually levied and assessed upon the taxable value of property within Wyoming the following state taxes when applicable:

(i) Not to exceed four (4) mills as certified by the board to be credited to the state general fund;

(ii) Not to exceed one (1) mill as certified by the board as provided by W.S. 9-4-302;

(iii) The number of mills necessary for the payment of the state debt and interest thereon not to exceed the limitation prescribed by article 16, section 1, Wyoming constitution;

(iv) Not to exceed twelve (12) mills for school purposes as certified by the board as provided by W.S. 21-13-303.

(b) There shall be annually levied and assessed upon the taxable value of property within each Wyoming county the following county taxes when applicable:

(i) Not to exceed twelve (12) mills as determined by the board of county commissioners which shall include mill levies, if any, for the following purposes:

(A) The number of mills to be dedicated to the operation of a county hospital;

(B) The number of mills to be dedicated to the operators of a county library;

(C) The number of mills to be dedicated to the operation of a county fair;

(D) The number of mills to be dedicated to the operation of a county museum;

(E) The number of mills to be dedicated to the support of public assistance and social services;

(F) The number of mills to be dedicated to the operation of an airport;

(G) The number of mills to be dedicated for civil defense;

(H) The number of mills to be dedicated for a county building fund as provided by W.S. 18-4-201;

(J) The number of mills to be dedicated to road and bridge purposes;

(K) The number of mills to be dedicated for recreation purposes as provided by W.S. 18-9-201;

(M) The number of mills to be dedicated for public health purposes as provided by W.S. 35-1-304.

(ii) Six (6) mills for school purposes as provided by W.S. 21-13-201;

(iii) The number of mills necessary for the payment of the county debt and interest thereon not to exceed the limitation prescribed by article 16, sections 3 and 5, Wyoming constitution.

(c) There shall be annually levied and assessed upon the taxable value of property within the limits of incorporated cities and towns the following city and town taxes when applicable:

(i) Not to exceed eight (8) mills which shall include mill levies, if any, for the following purposes:

(A) Not to exceed one (1) mill for band concerts;

(B) The number of mills to be dedicated for police pensions;

(C) The number of mills to be dedicated for recreation purposes as provided by W.S. 18-9-201;

(D) The number of mills to be dedicated for public health purposes as provided by W.S. 35-1-304.

(ii) The number of mills necessary for the payment of the city or town debt including interest thereon not to exceed the limitation prescribed by article 16, section 5, Wyoming constitution.

(d) There shall be annually levied and assessed upon the taxable value of property within the limits of Wyoming school districts the following school taxes when applicable:

(i) Not to exceed the number of mills provided by W.S. 21-13-102;

(ii) Not to exceed two and one-half (2 1/2) mills for vocational and adult education as provided by W.S. 21-12-103;

(iii) Not to exceed one (1) mill for recreation purposes as provided by W.S. 18-9-201;

(iv) The number of mills necessary for the payment of the school district debt plus interest thereon not to exceed the limitation prescribed by article 16, section 5, Wyoming constitution;

(v) The number of mills necessary for a school building fund as provided by W.S. 21-13-501 through 21-13-503.

(e) There shall be annually levied and assessed upon the taxable value of property within the limits of the following special districts the following special district taxes when applicable:

(i) Not to exceed ten (10) mills by a community college district as provided by W.S. 21-18-304(a)(vii) and 21-18-311(f) plus the number of mills necessary for the payment of the community college district debt plus interest thereon not to exceed the limitations prescribed by W.S. 21-18-314(a);

(ii) Not to exceed six (6) mills by a hospital district as provided by W.S. 35-2-414(b), (c) and (d) plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 35-2-415;

(iii) Not to exceed three (3) mills by a special cemetery district as provided by W.S. 35-8-314 plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 35-8-316;

(iv) Not to exceed three (3) mills by a fire protection district as provided by W.S. 35-9-203(b) plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 35-9-204;

(v) Not to exceed one (1) mill by a sanitary and improvement district as provided by W.S. 35-3-109 plus the number of mills necessary for the payment of the district debt

plus interest thereon not to exceed the limitations prescribed by W.S. 35-3-115;

(vi) Not to exceed one (1) mill by a special museum district as provided by W.S. 18-10-213(b) plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 18-10-214;

(vii) Not to exceed three (3) mills by a solid waste disposal district as provided by W.S. 18-11-103(a);

(viii) Not to exceed one (1) mill for a county weed and pest control district as provided by W.S. 11-5-111 and not to exceed an additional one (1) mill as provided by W.S. 11-5-303;

(ix) Not to exceed eight (8) mills by a water and sewer district as provided by W.S. 41-10-114 plus the number of mills necessary for the payment of the district debt plus interest thereon not to exceed the limitations prescribed by W.S. 41-10-127 plus the number of mills to create a reserve fund as authorized by W.S. 41-10-119;

(x) Not to exceed one (1) mill by a water conservancy district as provided by W.S. 41-3-771 and 41-3-775;

(xi) Not to exceed four (4) mills by a rural health care district as provided by W.S. 35-2-708(c);

(xii) Not to exceed one (1) mill by a soil and water conservation district as provided by W.S. 11-16-133 and 11-16-134;

(xiii) Not to exceed two (2) mills by a senior citizen service district as provided by W.S. 18-15-110;

(xiv) Not to exceed two (2) mills by a senior health care district as provided by W.S. 35-2-1203.

(f) There shall be annually levied and assessed upon the taxable value of the property indicated within the limits of the political subdivision, governmental entity or special district indicated, the following taxes when applicable:

(i) Not to exceed twelve (12) mills by a flood control district upon real property as provided by W.S. 41-3-803;

(ii) Not to exceed one (1) mill as determined by a board of county commissioners upon all property within the county excluding property lying within an incorporated city or town or rural fire district under W.S. 18-3-509;

(iii) Any special assessment as provided by law.

(g) Rail car companies. The department shall each year make a levy equal to the statewide average county, school district and state levy for the year immediately preceding against the values assessed for each of the counties through which the rail cars may have been operated. When the tax due is determined the department shall send to each owner a statement of the amount of the assessment, the rate of levy and the amount of tax due, which shall be paid to the department of revenue. When all these taxes have been collected the state treasurer shall pay to the respective county treasurers the amount due their counties.

(h) The following shall apply to property tax for community colleges:

(i) Except as provided in paragraph (ii) of this subsection, effective for calendar year 1990 and thereafter a tax of four (4) mills shall be levied on the assessed value of each county in this state in which there is located a community college as defined by W.S. 21-18-102(a) and operated by a community college district established under W.S. 21-18-301 through 21-18-317. The tax shall be assessed, levied and collected at the same time and in the same manner as other property taxes. Proceeds from the tax shall be paid to the community college in the county in which the taxes are collected and shall be used for the regular support and operation of the college;

(ii) The tax imposed under paragraph (i) of this subsection shall be reduced by the amount of tax levied against the same property during the same tax year pursuant to W.S. 21-18-304(a)(vii). The tax under paragraph (i) of this subsection shall not be imposed if the qualified voters of the area of the county in which the tax under W.S. 21-18-304(a)(vii) is not imposed vote to reject imposition of the tax under paragraph (i) of this subsection before January 1, 1990. The

election shall be held in accordance with procedures provided by W.S. 22-21-104 through 22-21-110 upon petition signed by at least ten percent (10%) of the qualified electors residing in that area of the county in which a tax under W.S. 21-18-304(a)(vii) is not imposed. The petition shall be submitted to the board of county commissioners which shall pay all costs incident to the election. The number of electors required for a petition shall be determined by the number of votes cast in that area in the last general election. The tax under paragraph (i) of this subsection shall be imposed if no election is held under this paragraph or if the voters vote to not reject imposition of the tax. The ballot in an election under this paragraph shall state the question substantially in the following form:

"Shall a tax for .... community college of four (4) mills be levied on the assessed value of property in the area of .... county in which a property tax under W.S. 21-18-304(a)(vii) for a community college is not currently imposed?"

Yes ☐ No ☐

(j) On or before August 1 of each year, the state auditor shall certify to the board the amount of all appropriations made by the legislature of the state of Wyoming and the interest on the public debt for which a levy must be made.

(k) The following shall apply to the certification of tax levies:

(i) All governmental entities in Wyoming having the power to levy or require the levy of ad valorem taxes shall annually notify the board of county commissioners of the county or counties in which the entity is located, of the amount of tax to be collected against the taxable property of the district, as follows:

(A) On or before the fourth Monday in May by incorporated cities and towns under four thousand (4,000) inhabitants;

(B) On or before July 31 by all governmental entities subject to the Uniform Municipal Fiscal Procedures Act and all special purpose districts having the authority under general laws to levy taxes or impose assessments;

(C) On or before the first Monday in August by the board for state purposes as provided by W.S. 9-4-302, 21-13-303 and this act.

(ii) Tax levies for all governmental entities as certified by the board of county commissioners except as otherwise provided by law following notification pursuant to paragraph (a)(i) of this subsection shall be collected by the county treasurer;

(iii) No levy certified by the board of county commissioners shall exceed the statutory or constitutional limitation for the governmental entity for which the levy is made and the county treasurer shall not collect any levy in excess of those limitations;

(iv) Each special district shall demonstrate to the county commissioners that a combination of documents, in accordance with the department's rules adopted pursuant to W.S. 39-11-102(c)(xxiv) governing tax districts, which includes a legal description or map have been filed with the department, the county clerk and the county assessor that accurately reflect the property within the district, as follows:

(A) Annually, the department and the county assessor shall issue a notice of compliance to each special district that has filed a combination of documents, in accordance with the department's rules adopted pursuant to W.S. 39-11-102(c)(xxiv) governing tax districts, which includes a legal description or map accurately showing the geographical boundaries of the district to date;

(B) Starting January 1, 2006, the board of county commissioners shall not certify tax levies for any special district without a notice of compliance.

(m) The following shall apply to the limitations on taxation by new or reorganized taxing entities:

(i) A governmental entity authorized to levy general property taxes which is formed or organized or which expands its geographical boundaries after January 1 shall not make a tax levy upon the new jurisdictional area for that calendar year. Neither shall the commissioners of the county where the new jurisdiction is located levy on behalf of the taxing entity against property in the new jurisdictional area under the same circumstances;

(ii) Taxable property located within an area subjected to a reorganization between like taxing entities is subject to taxation by the entity with controlling jurisdiction on January 1.

39-13-105. Exemptions.

(a) The following persons who are bona fide Wyoming residents for at least three (3) years at the time of claiming the exemption are entitled to receive the tax exemption provided by W.S. 39-11-105(a)(xxiv):

(i) An honorably discharged veteran of the Indian Wars, Spanish American War, Filipino insurrection, Boxer rebellion, Puerto Rico campaign or First World War;

(ii) An honorably discharged veteran of the Second World War, who served in the armed forces of the United States between December 7, 1941 and December 31, 1946;

(iii) An honorably discharged veteran of the Korean War emergency, who served in the armed forces of the United States between June 27, 1950 and January 31, 1955;

(iv) An honorably discharged veteran of the Vietnam War emergency, who served in the armed forces of the United States between February 28, 1961 and May 7, 1975;

(v) A surviving spouse, during widowhood or widower hood, of any person qualifying under this subsection or who died while serving honorably during the war, conflict or period described in this section or the surviving parents if there is no surviving spouse. Surviving parents who are divorced and living separately may both qualify separately for the exemption. The tax exemption shall be applied to property the title to which is held by the surviving spouse or surviving parents or to property which is the subject of a trust created by or for the benefit of the surviving spouse or surviving parents;

(vi) An honorably discharged veteran who served in the armed forces of the United States, who was awarded the armed forces expeditionary medal or other authorized service or campaign medal indicating service for the United States in any armed conflict in a foreign country;

(vii) A disabled veteran with a compensable service connected disability certified by the veterans administration or a branch of the armed forces of the United States.

(b) The exemption for veterans is limited to an annual exemption of six thousand dollars ($6,000.00) of assessed value.

(c) Except as provided in subsection (g) of this section, in order to receive the exemption provided by this section the claimant shall file a sworn claim on or before the fourth Monday in May with the county assessor of the county in which the property against which the exemption is sought is located indicating:

(i) Claimant's right to the exemption;

(ii) That during the lifetime of the claimant, the claimant's spouse or the claimant's parents, the claimant, the claimant's spouse or the claimant's parents are listed as an owner of the property, that the property is the subject of a trust created by or for the benefit of the claimant, the claimant's spouse or the claimant's parents, or the claimant, the claimant's spouse or the claimant's parents are listed as a purchaser on a valid and effective contract for deed for the property and evidence of the contract for deed has been recorded with the county clerk;

(iii) The total tax benefit which the claimant expects to receive under this section to the best of the claimant's knowledge;

(iv) That the exemption for real property shall only apply to the principal residence of the veteran or qualifying surviving spouse;

(v) That the exemption shall be claimed by the veteran or qualifying surviving spouse or qualifying surviving parents in not more than one (1) county in this state unless the surviving parents are divorced and living in different counties.

(d) Any claimant who is honorably discharged from armed forces and files a claim after the fourth Monday in May is entitled to receive the exemption for that taxable year in addition to the exemption allowed during the ensuing tax year if a claim is filed on or before the fourth Monday in May of the ensuing calendar year.

(e) The county assessor shall accept a claim made by a claimant's spouse, or may waive the filing of a claim and allow an exemption, in the case of a qualified claimant who reentered the armed services of the United States on or before the fourth Monday in May of the year in which the exemption is claimed.

(f) As used in this section "honorably discharged veteran" means a member of the armed forces of the United States whose written evidence of separation from the armed forces shows an honorable discharge or the rendition of honorable military service.

(g) Notwithstanding subsection (c) of this section and except as provided in subsections (d) and (e) of this section, a claimant under this section may file a claim after the fourth Monday in May and receive the exemption for that taxable year but only to modify motor vehicle registration fees as authorized under W.S. 31-3-101(b)(iii).

(h) A surviving spouse, during widowhood or widower hood, or the surviving parents if there is no surviving spouse, shall qualify for the tax exemption under W.S. 39-11-105(a)(xxiv) and may apply for the exemption under the same procedure specified in this section for veterans if:

(i) At the time of the spouse's death, both the veteran and the veteran's spouse or parents were residents of Wyoming;

(ii) The veteran's spouse or parents have been residents of Wyoming for at least three (3) years at the time the spouse or parents claim the exemption; and

(iii) The veteran would have qualified under subsection (a) of this section for a tax exemption had the veteran survived and applied for the exemption.

(j) Repealed By Laws 2007, Ch. 215, § 3.

(k) After filing a sworn claim pursuant to subsection (c) of this section, in subsequent years the claimant shall remain qualified for the tax exemption provided by this section and W.S. 39-11-105(a)(xxiv) if the claimant contacts the assessor's office by telephone, mail or other communication method on or before the fourth Monday in May and confirms that the claimant continues to meet the requirements set forth in this section.

(m) A county assessor shall notify taxpayers of the exemption provided by this section with the assessment schedule sent under W.S. 39-13-103(b)(vii). The notification shall include instructions and timelines for applying for the exemption, including information on the ability of a claimant to confirm qualification for the exemption in subsequent years by contacting the assessor's office by telephone, mail or other communication method.

39-13-106. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-13-107. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) Except as provided by chapter 14 of this title or paragraph (ii) of this subsection, annually, commencing on January 1, the county assessor or deputy assessors as provided by W.S. 18-3-107(e) shall obtain from each property owner or person having control of taxable property in the assessment district for which they were appointed, a full, complete and detailed statement of the amount of the taxable property owned by or subject to the control of the property owner. If a property owner fails to provide a listing of personal property owned by him or under his control by March 1, unless an extension is granted from the assessor in writing, the assessor shall issue an assessment of personal property from the best information available. The county assessor shall extend the date for listing personal property from March 1 to April 1 upon written request of the property owner provided the written request is made not later than February 15. The county assessor or his deputies or any representative of the department may examine any property. The county assessor or his deputies shall enter the fair market value of the property for taxation on the assessment roll. The owner, or his agent, shall make and subscribe the following oath:

"I, ..., the owner of (or agent, etc., as the case may be) do solemnly swear (or affirm) that the above and foregoing listed property is a full, true, correct and complete list of all property owned by me or under my control as agent or otherwise, and that I have not failed or neglected to list for taxation for the year ...., all property of which I am the owner or of which I have control as agent, guardian, administrator or

otherwise, in the county of ...., State of Wyoming, and that I have not connived at any violation or evasion of the requirements of law in relation to the assessment of property for taxation.";

(ii) Annually, on or before the dates hereafter indicated, any person whose property is subject to W.S. 39-13-102(m) shall sign under oath and submit a statement listing the information relative to the property and affairs of the company as the department may require to assess the following property:

(A) May 1, rail car companies;

(B) April 1, pipeline companies, electric utilities, telephone and telegraph companies and other public utilities;

(C) May 1, railroad companies.

(iii) If the statement provided by paragraph (ii) of this subsection is not filed, the department shall value the property from the best information available. The department may use information other than contained in the statement provided by paragraph (ii) of this subsection to determine the fair market value of the property provided by W.S. 39-13-102(m).

(b) The following provisions shall apply to the payment of taxes, distraint of property and deferral:

(i) The following shall apply to the payment of taxes due:

(A) On or before the first Monday of August, the board of county commissioners shall by order entered of record levy the requisite taxes for the year. On or before the third Monday in August the county assessor shall compute the taxes from the corrected valuations as corrected by the state board and entered by the county assessor in the column of corrected valuations. The county assessor shall deliver the tax list and his warrant for the collection of the taxes to the county treasurer setting forth the assessment roll, with the taxes extended, containing in tabular form and alphabetical order the names of persons in whose names property has been listed in the county, with the classes of property and the value, total amount of taxes and column of numbers and values and total taxes footed commanding the treasurer to collect the taxes. At the end of the

tax list and warrant, the county assessor shall prorate the total taxes levied to the several funds;

(B) The county treasurer upon receiving the tax list and warrant shall immediately proceed to collect the taxes levied for the current year and taxes remaining unpaid from preceding years. The county treasurer shall issue receipts for taxes paid, specifying the kind of tax and when paid, and enter the payment on the tax list;

(C) Annually, on or before October 10 the county treasurer shall send a written statement to each taxpayer by mail at his last known address or, if offered by the county and upon request of the taxpayer, by electronic transmission of the total tax due, itemized as to property description, assessed value and mill levies. The notice shall contain information, including contact information, of any property tax relief program authorized by state law and, if the property is a single family residential structure, the taxes that will be avoided pursuant to the exemptions under W.S. 39-11-105(a)(xliii) and (xliv). Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;

(D) Except as otherwise provided in W.S. 39-13-113, taxes provided by this act are due and payable at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(E) As between the grantor and grantee of any property where there is no express agreement in writing as to which party shall pay the taxes that may be assessed on the property, if the property is conveyed on or after January 1, the grantor shall pay the taxes for that year.

(ii) The following shall apply to the distraint of property:

(A) The following shall apply to the removal of property subject to tax:

(I) If the county treasurer has reasonable grounds to believe that any taxable property in the county will be removed from the county before the tax due or to become due has been paid, he may take possession of so much of the property as will be necessary to pay the taxes due or to become due for the year plus the costs incident to keeping the property. The property shall be released if the amount necessary to pay the taxes plus costs is deposited with the county treasurer;

(II) If the tax list and warrant have been delivered to the county treasurer, taxes are immediately due if circumstances provided by subdivision (I) of this subparagraph are present, and the county treasurer may levy distress against the property;

(III) When acting pursuant to subdivision (I) of this subparagraph the county treasurer may seize property in any county of the state. When acting pursuant to subdivision (II) of this subparagraph the county treasurer may forward the tax claim to the county treasurer of any county in which the property may be found who shall proceed to collect the taxes as provided by subdivision (II) of this subparagraph.

(B) The following shall apply to the distraint of property for nonpayment:

(I) Annually, the county treasurer shall declare any taxes remaining unpaid on May 11 delinquent, and on or before May 21 shall certify a list of delinquent taxes and taxpayers, indicating the years for which payment is delinquent, which constitutes the delinquent tax roll or list of the county for the years covered thereby. The county treasurer shall stamp upon each line of the delinquent tax roll "Delinquent May 11, ..." but failure to do so does not invalidate subsequent collection proceedings;

(II) Following certification of the delinquent tax roll or list, the county treasurer shall demand payment of all delinquent taxes plus interest from the taxpayers listed therein;

(III) In the event of nonpayment of delinquent taxes and interest following demand therefor, the county treasurer shall proceed to collect the delinquent taxes, interest and costs provided by W.S. 39-13-108(b)(ii) and 39-13-108(e)(ix) by levying distress against the real or personal property of the delinquent taxpayer as may be most

convenient except a homestead may only be sold for taxes due upon it exclusively. The county treasurer may distrain and sell personal property even if the delinquent taxpayer has real property in the county, or may sell real property even if the delinquent taxpayer has personal property in the county subject to the homestead exception stated above.

(iii) The following shall apply to the deferral of tax collection:

(A) On or before November 10 of the year taxes are levied and upon the filing of an affidavit demonstrating an adequate showing that he is qualified under subparagraph (N) of this paragraph and if his principal residence is located on a parcel of land not more than forty (40) acres, any person may apply to the board of county commissioners for deferral of the collection of not to exceed one-half (1/2) of any real estate ad valorem taxes owed by the property owner on his principal residence. The board of county commissioners of each county may promulgate rules and regulations necessary to administer the provisions of this paragraph including guidelines for a taxpayer to demonstrate qualification and provisions allowing or requiring annual payment of a portion of the taxes or interest on deferred taxes. All rules, regulations, guidelines, forms and other program information shall be submitted to the department prior to July 1 of the year the deferral program is implemented in the county. The board of county commissioners may implement the program unless disapproved in writing by the department within forty-five (45) days of submission. If at least ten (10) residents of a county who are qualified under subparagraph (N) of this paragraph submit a petition to the board of county commissioners, the board of county commissioners shall hold a hearing within thirty (30) days on the issue of whether to promulgate rules to enable the qualified residents of the county to participate in the tax deferral program authorized under this paragraph;

(B) Any deferral of collection of taxes granted by the board of county commissioners shall constitute a perpetual tax lien against the property pursuant to W.S. 39-13-108(d)(i) with priority over any other lien. The taxpayer shall file an affidavit each year demonstrating qualification including any significant change to his financial status. If the board of county commissioners finds that the taxpayer's financial status to qualify under subdivision (N)(I) of this paragraph has significantly changed, the board of county commissioners shall, by written order, declare any taxes

deferred due and payable on an earlier date. Unless declared to be due earlier, any taxes deferred shall be due and payable upon a significant change in the taxpayer's financial status as determined by the board of county commissioners, abandonment of the property, failure to file annually the affidavit required by this paragraph, the death of the property owner or the sale or transfer of the property, whichever occurs first. If the board of county commissioners finds at any time that the total taxes deferred exceeds one-half (1/2) of the fair market value of the property as estimated by the board of county commissioners, the board of county commissioners may declare, by written order, that all deferred taxes are immediately due and payable;

(C) Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law;

(D) Notwithstanding W.S. 39-13-108(b)(ii), interest shall accrue on any tax collection deferral granted by the board of county commissioners at a compounded rate of four percent (4%) per annum, except for persons who qualify solely under subdivision (N)(III) of this paragraph interest shall accrue at a rate equal to the average yield on ten (10) year United States treasury bonds for the previous three (3) calendar years, plus one and one-half percent (1.5%) as determined by the state treasurer for the calendar year preceding the year in which application is made. Any tax collection deferral may be prepaid at any time without prepayment penalty;

(E) Each year the county assessor shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this section and the method by which eligible persons may obtain a deferral;

(F) Payment of deferred taxes shall be distributed pursuant to W.S. 39-13-111(a)(ii). Any taxes deferred under this paragraph which would be distributed pursuant to W.S. 39-13-111(a)(ii)(A) shall be paid from the county general fund subject to reimbursement when the deferred taxes are paid by the taxpayer or otherwise collected by the county;

(G) The deferral option shall not be available in any county which has not adopted rules as required by subparagraph (A) of this paragraph, or which has received disapproval of the county program by the department;

(H) If any residence is under mortgage, deed of trust or purchase contract whereby the explicit terms of the mortgage, deed or contract requires the accumulation of reserves out of which the holder of the mortgage, deed or contract is required to pay real property taxes, the holder or his authorized agent shall cosign the affidavit to defer either before a notarial officer or the county assessor or deputy in the county in which the real property is located;

(J) If any residence is under rental and the terms of the rental contract require the payment of taxes by the renter, the renter may apply for the deferral provided the property owner or authorized agent also cosigns the affidavit to defer either before a notarial officer or the county assessor or deputy in the county in which the real property is located;

(K) Consistent with generally accepted fiscal accounting standards, each county implementing the deferral program shall maintain adequate records pertaining to the deferral program, by legal description, owner, taxpayer, if different from owner, deferred taxes and interest, payments made against deferred taxes and interest, and any other information necessary to document and determine the status of deferred taxes and interest in the county. These records shall be updated annually or as needed, and a summary thereof shall be submitted annually to the department of revenue on or before August 10;

(M) As used in this paragraph, "limited income" means not to exceed a maximum gross monthly household income at or below two hundred fifty percent (250%) of the federal poverty level for a household of four (4) as adjusted annually by the comparative cost-of-living index for the respective county as determined by the division of economic analysis, department of administration and information;

(N) An owner is qualified under this subparagraph for his primary residence if:

(I) The owner's affidavit adequately demonstrates limited income as defined in subparagraph (M) of this paragraph;

(II) The owner is a person over the age of sixty-two (62) years;

(III) The owner is a person with a disability as determined by the social security administration; or

(IV) The owner purchased the property at least ten (10) years prior to the beginning of the tax year for which he is applying for deferral of taxes.

(O) Repealed By Laws 2009, Ch. 176, § 2.

(c) Timelines. There are no specific applicable provisions for timelines for this chapter.

39-13-108. Enforcement.

(a) Audits. There are no specific applicable provisions for audits for this chapter.

(b) Interest. The following shall apply:

(i) Except as otherwise provided in W.S. 39-13-113, taxes provided by this act are due and payable at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(ii) The balance of any tax not paid as provided by W.S. 39-13-113 or paragraph (i) of this subsection is delinquent after the day on which it is payable and shall bear interest at eighteen percent (18%) per annum until paid or collected;

(iii) Taxes are delinquent pursuant to paragraph (ii) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due;

(iv) Rail car companies. If the taxes levied and payable to the department under W.S. 39-13-104(g) are not paid on December 31 of the year levied, they shall become delinquent and shall bear interest at the rate of eleven percent (11%) per annum. If the taxes and interest due are not paid before February 1 following the levy, the department may collect them

by distress and sale of any property belonging to the delinquent owner in the manner required of county treasurers, and the order of the department shall be sufficient authority therefor. The department may use any other remedy available for the collection of monies due.

(c) Offenses and penalties. The following shall apply:

(i) Offenses. The following shall apply:

(A) Any officer neglecting or refusing to comply with any requirement of this act for which no other penalty is provided, may be fined not to exceed one thousand dollars ($1,000.00) to be recovered against him and his sureties;

(B) Any county treasurer, or person acting in his behalf, failing to comply with any provision of paragraph (e)(ii) of this section is guilty of a misdemeanor and upon conviction thereof may be fined not to exceed one hundred dollars ($100.00);

(C) Any person is guilty of a misdemeanor punishable upon conviction by a fine of not more than ten thousand dollars ($10,000.00) if he:

(I) Knowingly fails to file the statement required under W.S. 39-14-107(a)(i)(A), 39-14-207(a)(i), 39-14-307(a)(i), 39-14-407(a)(i), 39-14-507(a)(i), 39-14-607(a)(i) and 39-14-707(a)(i);

(II) Knowingly makes any false statement or willfully and knowingly orders or authorizes the making of a false statement in the statement required under W.S. 39-13-107(a)(ii), 39-14-107(a)(i)(A), 39-14-207(a)(i), 39-14-307(a)(i), 39-14-407(a)(i), 39-14-507(a)(i), 39-14-607(a)(i) and 39-14-707(a)(i).

(D) This paragraph does not preclude prosecution pursuant to any other applicable law.

(ii) Penalties. The following shall apply:

(A) Any person failing to file the statement provided by W.S. 39-13-107(a)(ii)(C) shall forfeit not less than one thousand dollars ($1,000.00) nor more than five thousand dollars ($5,000.00) to be recovered by an action in the name of the state of Wyoming;

(B) Any person failing to file the statement provided by W.S. 39-13-107(a)(ii)(A) or (B) is subject to a penalty of not more than five hundred dollars ($500.00) plus not more than one hundred dollars ($100.00) for each day's failure to file the statement, to be recovered by an action in the name of the state of Wyoming brought by the attorney general at the request of the department. The department may waive the penalties imposed by this subsection as part of a settlement or for any other good cause shown. Penalties collected shall be paid to the state treasurer and credited as provided in W.S. 8-1-109;

(C) If any person fails to file the reports for ad valorem purposes required by W.S. 39-13-113 or chapter 14 of this title by the due date or any extension thereof, the department may impose a penalty equal to a total of one percent (1%) of the taxable value of the production from the well, mine or mining claim but not to exceed five thousand dollars ($5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department other than those required by chapter 14 of this title, the department may impose a penalty of up to one thousand dollars ($1,000.00). The department may waive penalties under this subparagraph for good cause. Penalties imposed under this subparagraph may be appealed to the board.

(d) Liens. The following shall apply:

(i) Taxes upon real property are a perpetual lien thereon against all persons excluding the United States and the state of Wyoming. Taxes upon personal property are a lien upon all real property owned by the person against whom the tax was assessed subject to all prior existing valid liens. Taxes upon personal property are a lien upon the personal property until paid but if the personal property is transferred before payment the tax shall be collected from other real or personal property of the transferor but if the transferor has no other property from which the taxes can be collected then payment shall be enforced from the transferred property;

(ii) Any person, county, municipality or political subdivision holding a certificate of purchase or tax deed issued for delinquent taxes has a lien against the real property which is subject to the certificate of purchase or tax deed to the extent of taxes, costs and penalties accrued plus interest,

accruing penalties and the value of improvements placed on the real property by the lienholder or his assigns while lawfully in possession of the premises. The lien is superior to all other liens except those created by junior tax sales or payment of subsequent taxes by another person. The lien may be enforced in the district court of the county in which the real property lies or in any district court in which an action is filed in which the lienholder is made a defendant. The action shall be conducted in a manner similar to foreclosures of mortgages and sales thereunder. The decree may contain an order of sale directing the sheriff to advertise and sell the real property without appraisal and make a return of the proceedings within sixty (60) days;

(iii) Pursuant to an order of sale under paragraph (ii) of this subsection, the sheriff shall advertise the property for sale, and sell the property at public auction, without appraisal, to the highest bidder for cash. The lienholder pursuant to a certificate of purchase or tax deed may bid on the property and if he is the highest bidder, he shall only pay to the sheriff the amount by which his bid exceeds the amount due him under the court's decree. Upon confirmation of the sale by the court, the sheriff shall execute a deed conveying title to the real property to the purchaser in fee simple subject only to the rights of lienholders from junior tax sales. Any person having an interest in the real property may redeem the property prior to confirmation by the court by paying into court a sum of money sufficient to pay all sums owing to the lienholder;

(iv) Upon confirmation of the sale, the proceeds of the sale shall be applied as follows:

(A) To pay the costs of the action and sale including an attorney's fee to the lienholder's attorney as allowed by the court;

(B) To pay all sums due the lienholder;

(C) The balance to be paid to persons holding prior interests in the real property as their interests may appear. The payment may be claimed within two (2) years from the date of confirmation of the sale, or in the case of a person under a legal disability within one (1) year from removal of the disability. If the payment is unclaimed within two (2) years the proceeds shall be credited to the county sinking fund. If a person under a legal disability claims the proceeds within one

(1) year following removal of the disability and the proceeds have been credited to the county sinking fund, the person shall be paid out of the county sinking fund.

(v) No deficiency judgment shall be rendered against any party to an action pursuant to this subsection;

(vi) Liens on mineral production before January 1, 2021. The following shall apply:

(A) All taxes, fees, penalties and interest imposed upon mineral production under this article are an automatic and continuing lien in favor of the county in which the mineral was produced subject to all prior existing liens. The lien is on all property in the county, real, tangible and intangible, including all after acquired property rights, future production and rights to property, of any taxpayer to the extent permitted by W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i);

(B) A lien under this paragraph is also a lien on all interests of the taxpayer in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral. A lien under this paragraph shall not apply to a royalty interest, overriding royalty or other interest carved out of the mineral estate of an owner who is not a delinquent taxpayer;

(C) Any lien arising under this paragraph is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind held by any person except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by subparagraph (E) of this paragraph if the county fails to:

(I) Not later than ninety (90) days after the date the tax became delinquent or was billed, whichever is later, provide notice of delinquent taxes due by certified mail to any bona fide creditor that holds a properly perfected, filed or recorded lien as set forth in subparagraph (C) of this paragraph and that provided a copy of its properly perfected, filed or recorded lien to the county treasurer; and

(II) Not later than one hundred twenty (120) days after the date the tax became delinquent or was billed, whichever is later, file its lien as provided by subparagraph (E) of this paragraph.

(D) The county may file a notice of lien at any time at its discretion, subject to the priorities in subparagraph (C), except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to a district court or the supreme court shall stay enforcement of a lien filed by the county until such appeal has been exhausted or concluded;

(E) In order to perfect or bring an action to enforce or foreclose a tax lien under this paragraph, the county treasurer shall file a notice of the tax lien and a certified copy of the delinquent tax statement with the clerk and recorder of the real estate records in the county in which the mineral production occurred. A copy of the lien shall be filed with the secretary of state, but such filing is not required to perfect, enforce or foreclose the lien. Nothing in this subparagraph shall be deemed to require a county to perfect a lien that is perfected immediately under subparagraph (A) of this paragraph. The notice of the tax lien shall contain:

(I) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the delinquent taxpayer;

(II) The name and address of the county as the holder of the lien and the name of the contact person within the county;

(III) The amount of the tax, fees, penalties and interest owed;

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

(V) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after

acquired property and rights to the property belonging to the delinquent taxpayer to the extent permitted by W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i) and located within the county, as well as all interest of the delinquent taxpayer in the mineral estate from which the production was severed and any future production from the same mineral leasehold regardless of any change of ownership or change in the person extracting the mineral.

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

(G) The filing of the notice of the tax lien as described in subparagraph (E) of this paragraph shall constitute record notice of the tax lien;

(H) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(J) Any tax lien created under this paragraph and duly filed shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the county;

(K) In the event of foreclosure, the county shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(M) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(N) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold to the extent permitted by W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i), the county may for good cause shown, release the lien on all property in the county, real, tangible and intangible, and settle delinquent

taxes, interest and penalties to be collected against future production from that leasehold;

(O) As used in this paragraph, "delinquent taxpayer" means any person who has any responsibility to pay ad valorem taxes, fees, penalties or interest on mineral production and who has not made full payment as of the date due for payment of the taxes, fees, penalties or interest. A delinquent taxpayer may include a mineral lessee who is receiving production from the mineral interest; the mineral lessor to the extent of the lessor's retained interest; an owner of a royalty, overriding royalty or other interest carved out of the mineral estate; or a person severing the mineral. "Delinquent taxpayer" shall not include an owner of a royalty interest, overriding royalty or other interest carved out of the mineral estate if the person who is producing the mineral withholds a portion of the royalty, overriding royalty or other interest carved out of the mineral estate for the purpose of remitting taxes, fees, penalties or interest on behalf of the owner.

(vii) Liens on mineral production on or after January 1, 2021. The following shall apply:

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

(B) A lien under this paragraph is also a lien on all interests of the taxpayer in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral. A lien under this paragraph shall not apply to a royalty interest, overriding royalty or other interest carved out of the mineral estate of an owner who is not a delinquent taxpayer;

(C) A county lien arising under this paragraph is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except any superior lien existing before January 1, 2021and the lien shall survive foreclosure actions until paid in full or until released by the lienholder;

(D) No lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to a district court or the supreme court shall stay enforcement of a lien filed by the county until such appeal has been exhausted or concluded. Nothing in this subparagraph shall be deemed to relieve any taxpayer of the requirement to pay any tax when due under this title;

(E) In order to foreclose a tax lien under this paragraph, the county treasurer shall file a notice of the intent to foreclose and a certified copy of the delinquent tax statement with the clerk and recorder of the real estate records in the county in which the mineral production occurred. A copy of the intent to foreclose shall be provided to the person against whose property the lien is filed at the last known address of the person. The notice of the intent to foreclose shall contain:

(I) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the delinquent taxpayer;

(II) The name and address of the county as the holder of the lien and the name of the contact person within the county;

(III) The amount of the tax, fees, penalties and interest owed;

(IV) A legal description of the premises of the mineral estate of the taxpayer from which the mineral was produced, detailed to at least the township, range and section.

(F) No other action beyond that described in subparagraph (E) of this paragraph shall be required to foreclose a tax lien;

(G) One (1) notice of the intent to foreclose shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(H) Any tax lien created under this paragraph shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the county;

(J) In the event of foreclosure, the county shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(K) A notice of intent to foreclose shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(M) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold to the extent permitted by W.S. 39-14-103(c)(i), 39-14-203(c)(i), 39-14-303(c)(i), 39-14-403(c)(i), 39-14-503(c)(i), 39-14-603(c)(i) and 39-14-703(c)(i), the county may, for good cause shown, release the lien on all property in the county, real, tangible and intangible, and settle delinquent taxes, interest and penalties to be collected against future production from that leasehold;

(N) As used in this paragraph, "delinquent taxpayer" means any person who has any responsibility to pay ad valorem taxes, fees, penalties or interest on mineral production and who has not made full payment as of the date due for payment of the taxes, fees, penalties or interest. A delinquent taxpayer may include a mineral lessee who is receiving production from the mineral interest; the mineral lessor to the extent of the lessor's retained interest; an owner of a royalty, overriding royalty or other interest carved out of the mineral estate; or a person severing the mineral. "Delinquent taxpayer" shall not include an owner of a royalty interest, overriding royalty or other interest carved out of the mineral estate if the person who is producing the mineral withholds a portion of the royalty, overriding royalty or other interest carved out of

the mineral estate for the purpose of remitting taxes, fees, penalties or interest on behalf of the owner.

(e) Tax sales. The following shall apply:

(i) The following shall apply to the distraint and sale of personal property:

(A) If the county treasurer proceeds to collect delinquent taxes by distraint and sale of personal property the county treasurer:

(I) May keep the property at the expense of the owner;

(II) Shall give notice of the time and place of sale within five (5) days after the distraint in the manner required for notice of a sale of personal property under execution;

(III) Shall commence the sale within ten (10) days after the distraint;

(IV) May adjourn the sale from time to time, not exceeding three (3) days, shall adjourn the sale when there are no bidders, and shall put a notice of adjournment at the place of sale in the case of an adjournment;

(V) Shall return to the owner any surplus proceeds of sale after payment of taxes, interest, costs of keeping and transporting the property and fees of sale including charges provided by paragraph (ix) of this subsection, and render an account in writing of the sale and charges upon demand by the owner.

(B) The following fees, costs and charges shall be collected by the county treasurer to be credited to the county treasury:

(I) Twenty-three cents ($.23) per mile for necessary travel; and

(II) Not to exceed twenty dollars ($20.00) for advertising in the case of sale of personal property.

(ii) The following shall apply to sales of real property:

(A) If the county treasurer proceeds to collect delinquent taxes by sale of real property, he shall advertise notice of all sales of real property by publication thereof, once a week for three (3) weeks in a legal newspaper in the county, the first publication to be at least four (4) weeks prior to the day of sale and prior to the first week in September. If there is no legal newspaper published in the county, the county treasurer shall post a written notice of the sale at least thirty (30) days prior to the date of the sale within and near the front door of the courthouse and in three (3) public places in the county in which the major portion of the real property to be sold is situated;

(B) Notices of sale of real property for payment of delinquent taxes shall:

(I) Describe the real property to be sold, by providing the legal description and the street address for the property used by the United States postal service when available, or the street address used by the county or municipality if available;

(II) Contain the name of the record owner of the real property and the person in whose name the real property is assessed if different than the record owner;

(III) Enumerate the year or years for which taxes are delinquent and the amount of taxes, interest and penalties due and unpaid for each year;

(IV) Specify the date, time of opening and place of sale;

(V) Specify whether the property is subject to special assessments for local or public improvements and the amount thereof.

(C) Notices of sale shall be in substantially the following form:

(I) Notice of Sale of Real Property for

Delinquent Taxes

State of Wyoming)

) ss

County of ....)

County Treasurer's Office ....., (year) ..

Notice is hereby given that I, ..., the duly elected, qualified and acting county treasurer within and for the county and state aforesaid, will on the .... day of .... A.D. (year).. at the courthouse at .... in the county and state aforesaid, offer for sale the following described real estate for taxes due and unpaid. The real estate will be sold subject to any special assessments for local or public improvements. Said sale shall take place between the hours of 9 a.m. and 5 p.m. of said day and will be continued from day to day, Sundays excepted, until all of said land has been sold.

The real property to be offered at said sale, together with the taxes, penalty, interest and costs due on the same is described as follows, to-wit:

Owner's Name and Description of Property Total Amount for Which Property Will Be Sold.

Here state in whose name assessed and describe the property. Witness my hand the day and year first above mentioned.

.... County Treasurer.

(D) The notice of sale and text matter describing the real property to be sold shall be set in not larger than eight (8) point type, nor wider than the regular double column width of the newspaper. All sub-heads or captions designating school, irrigation or drainage districts, or other county subdivisions, shall be composed in black-faced type, not larger than eight (8) point, centered in double columns of not more than one (1) such line;

(E) Descriptions of all property offered for sale and listed in the name of one (1) owner shall be "run in" with the commas, semicolons and periods in a continuous line so as to use all space in each line thereof except space for

tabulation of the total amount of the taxes, interest and costs, each line, when necessary, shall be leadered out to said total item, thus, ... $;

(F) The name of the individual, firm, corporation or association to whom the property is assessed shall be set in capital letters, followed by an em dash immediately followed in the same line by the legal description and street address when available of the property to be sold which shall, if sufficiently long, continue to the end of the line leaving sufficient white space to classify the figures of the total amount for which the property is to be sold;

(G) The newspaper publisher shall follow the copy submitted to him by the county treasurer. The county treasurer shall prepare the copy for the publisher as herein provided and shall prepare the body matter of said tax list in the following form:

DOE, JOHN-SW1/4 Sec. 14; S1/2 SE1/4 Sec. 12; N1/2 NE1/4 Sec. 12; SE1/4 SW1/3 Sec. 32; all in Twp. 12, Range 63 (street address when available) $134.25

ROE, JOHN-NW1/4 Sec. 12, Twp. 14, Range 63 (street address when available) 54.76

(H) The continuation of lines used in the publication in directing the reader from page to page shall be in black-faced type, not larger than eight (8) point, shall occupy, in each case, not more than two (2) eight (8) point lines of double column width and shall be in the following form:

Delinquent Tax List of .... County, Wyoming (year).., Taxes

(Continued on Page .... or Continued from Page ....);

(J) Where the same individual, firm, corporation or association shall have assessed to it more than one (1) piece of real property located in the same school district the county treasurer shall so prepare his copy that all such pieces of property shall be advertised and appear under one (1) insertion of the name of the individual, firm, corporation or association.

(iii) The following shall apply to the time and place of sale, the purchasers, unsold property and the certificate of purchase:

(A) Sales of real property shall be held at the county courthouse or county building between 9:00 a.m. and 5:00 p.m., Sundays excluded, and may be adjourned from day-to-day until all lands are sold;

(B) Any person who offers to pay the amount of taxes, interest, penalties and costs including charges provided by paragraph (ix) of this subsection due on any real property is considered the purchaser thereof. The purchaser shall immediately pay the county treasurer all amounts due on the real property in the absence of which the real property shall again be offered for sale and the original purchaser disqualified. Any real property which cannot be sold for the amount of taxes, interest, penalties and costs shall be bid in for the county by the county treasurer. Real property bid in for the county shall be assessed each year and taxes placed thereon the same as other real property but shall be placed on a separate assessment roll and the valuation shall not be included in the county valuation. A list of the property shall be sent to the board on the first Monday in July for statistical purposes;

(C) Following completion of the sale the county treasurer upon payment of the fee provided by subparagraph (ix)(B) of this subsection shall make out, sign and deliver a certificate of purchase to the purchaser, or to the county in the event real property was bid in for the county without fee. The certificate of purchase shall describe the real property purchased, taxes and costs paid and shall state the amount of any special assessments for local or public improvements. Certificates of purchase may be assigned by endorsement and assignment vests all right and title of the original purchaser in the assignee or his legal representatives. The county treasurer shall also note in the margin of the delinquent tax roll the certificate of purchase number and the amount for which the property was sold;

(D) The county commissioners of any county may sell and assign any certificate of purchase for real property bid in for the county pursuant to subparagraph (iii)(B) of this subsection at public or private sale at any time. If sold at public sale the commissioners may reject any bids and continue the sale until the property is sold;

(E) The holder of the certificate of purchase takes subject to any special assessments for local or public improvements.

(iv) The following shall apply to tax deeds to a county:

(A) Following four (4) years from the date of sale the county treasurer shall issue and record a tax deed to the county conveying real property for which the county holds unredeemed certificates of purchase. At least sixty (60) days prior to execution and delivery of the tax deed the county clerk shall inform by personal service or send a registered or certified letter to the person in whose name the property was assessed and mortgagees, if any, to their last known addresses, if any, complying with the notice requirements of subparagraph (v)(A) of this subsection;

(B) Following issuance of a tax deed to a county, the county commissioners may dispose of the property at private sale and cause a deed to be executed to the purchaser, signed by the commission chairman and the county clerk;

(C) Upon sale of real property by the county to private parties, the county assessor shall immediately place the property on the assessment roll of the county.

(v) The following shall apply to tax deeds to purchasers:

(A) The county treasurer shall accept applications and issue tax deeds for unredeemed real property subject to a certificate of purchase not less than four (4) nor more than six (6) years from the date of the original sale for taxes to the person in whose name the certificate of purchase was delivered or his assigns upon proper application, return of the certificate of purchase, payment of fees and proof of compliance with the notice requirements of this section to consist of the fact of personal service and the contents of the notice served in cases where personal service is made, or, in the case of service by publication, a sworn statement attached to a copy of the notice indicating the time of service by the publisher, manager or editor of the newspaper in which publication of notice was made;

(B) Holders of certificates of purchase of real property sold for delinquent taxes, including a holder's or county's assigns, upon application for a tax deed therefor shall furnish proof to the county treasurer:

(I) That at least three (3) months prior to the application a written or printed notice was served on each person in actual possession or occupancy of the real property and the person in whose name the property was taxed or assessed if upon diligent inquiry the persons can be found in the county; or

(II) If no person is in actual possession or occupancy of the property and if the person in whose name the property was taxed or assessed cannot be found in the county, that notice was published in a newspaper printed in the county, or if no newspaper is printed in the county, then in a newspaper printed in Wyoming nearest to the county seat of the county in which the property is located. The notice shall be published once a week for three (3) weeks, the first publication not more than five (5) months and the last publication not less than three (3) months prior to the application; and

(III) That notice was sent by certified or registered mail to the record owner and mortgagees, if any, of the real property if their addresses are known or disclosed by the public records.

(C) Notices required by this paragraph shall contain the following:

(I) When the applicant purchased the real property;

(II) In whose name the real property was taxed;

(III) A description of the real property;

(IV) The year the property was taxed or assessed;

(V) When the time of redemption will expire;

(VI) When application for a tax deed will be made;

(VII) The amount of any special assessments for local or public improvements.

(D) Following issuance of a tax deed, the grantee shall file the notice and proof of service to be recorded as other instruments affecting the conveyance of real property. The tax deed, when recorded, is subject to the provisions of W.S. 34-2-131 through 34-2-135.

(vi) Form of tax deeds. The following shall apply:

(A) Tax deeds executed by the treasurer shall be substantially in the following form:

Know all men by these presents, that whereas, the following described real property, viz: (here insert the description) situated in the County of ...., and State of Wyoming, was subject to taxation for the year (or years) A.D. ....; and whereas the taxes assessed upon said real property for the year (or years) aforesaid, remained due and unpaid at the date of such sale hereinafter named, and whereas the treasurer of the said county did on the .... day of ...., A.D. ...., by virtue of the authority vested by law, at (an adjourned sale) the sale begun and publicly held on the .... day of ...., A.D. ...., expose to public sale at the court house (or county building) in the county aforesaid, in substantial conformity with all the requirements of the statute in such case made and provided, the real property above described, for the payment of the taxes, interest and costs then due, and remaining unpaid on said property, and whereas at the time and place aforesaid, A. B., of the county of ...., and of ...., having offered to pay the sum of .... dollars and .... cents, being the whole amount of taxes, interest and costs then due and remaining unpaid on said property for (here follows a description of the property sold) which was the least quantity bid for, and payment of said sum having been made by him to the said treasurer the said property was stricken off to him at that price (and whereas the said A. B. did, on the .... day of ...., A.D. ...., duly assign the certificate of the sale of the property as aforesaid, and all his right, title and interest to said property, to C. D. of the County of ...., and .... of ....) and, whereas four (4) years have elapsed since the date of said sale, and the said property has not been redeemed therefrom, as provided for by law; now, therefore, I, E. F., treasurer of the county aforesaid, for and in consideration of the said sum to the treasurer paid as aforesaid, and by virtue of the statute in such case made and provided, have granted, bargained and sold, and by these presents do grant, bargain and sell, unto the said A. B. (or C. D.) his heirs and assigns, the real property last hereinbefore described, to have and to hold unto him, the said A. B. (or C.

D.) his heirs and assigns forever, subject, however, to all the rights of redemption provided by law and to any special assessments for unpaid local or public improvements.

In witness whereof, I, E. F., treasurer, as aforesaid by virtue of the authority aforesaid, have hereunto subscribed my name, on this .... day of ...., A.D. .... .

E. F., Treasurer.

(B) Tax deeds shall be acknowledged by the treasurer.

(vii) The following shall apply to tax deeds:

(A) No irregularity or informality in the advertisement of sale provided by paragraph (ii) of this subsection shall affect the legality of the sale or the title to any real property conveyed by a subsequent treasurer's tax deed. In all cases the provisions of this act shall be deemed sufficient notice to the owners of the sale of the property;

(B) Any grantee of a tax deed or county commissioner's deed pursuant to paragraph (iv) or (v) of this subsection, and successors in title are entitled to possession of the real property conveyed by the deed and the deed is prima facie evidence of title to the property described subject to special assessments for local or public improvements. The burden of proof shall be upon any party seeking to invalidate title conveyed by a tax or county commissioner's deed in any action in any court in Wyoming;

(C) Books and records of the county clerk's and county treasurer's offices, on copies duly certified, shall be deemed sufficient evidence to prove the sale of any real property for taxes, the redemption thereof, or the payment of the taxes thereon;

(D) No action for the recovery of real property sold for the nonpayment of taxes shall be maintained unless commenced within six (6) years after the date of sale for taxes.

(viii) The following shall apply to the indemnification of a purchaser under a void sale and a lien under an invalid sale:

(A) When real property has been sold for delinquent taxes unlawfully in consequence of any mistake, irregularity or unlawful act of a county treasurer rendering the sale void, the county shall pay the purchaser or his assignee the total amount to which he would have been entitled upon redemption if the property had been rightfully sold. The county treasurer and his sureties are liable to the county for the amount paid if due to an act of the county treasurer or his deputies;

(B) When real property has been sold or conveyed for delinquent taxes and it is discovered or adjudged that the sale or conveyance was invalid and the purchaser or grantee has no legal right of recovery from the county as provided by subparagraph (A) of this paragraph, the purchaser or grantee has a lien against the real property for the amount due on any taxes for which the property was sold or conveyed plus any subsequent taxes thereon paid by the purchaser or his assigns plus interest of eight percent (8%) per annum. The lien may be enforced in any court of competent jurisdiction;

(C) If the grantee of a tax deed or persons claiming under him by virtue of the tax deed are defeated in any action for the recovery of the real property conveyed by the tax deed, the court shall grant judgment in favor of the grantee or person claiming under him against the successful party to the suit before the successful party is awarded relief or granted possession of the real property. The judgment, which is a lien against the real property, shall be for the amount of all taxes paid on the real property by the grantee or person claiming under him, interest at eight percent (8%) per annum on the amount paid at the tax sale and on subsequent taxes from the time paid and costs as allowed by law including the cost of the tax deed and recording the tax deed.

(ix) The following fees, costs and charges shall be collected by the county treasurer to be credited to the county treasury:

(A) Twenty-three cents ($.23) per mile for necessary travel and not to exceed twenty dollars ($20.00) for advertising in the case of sale of personal property and not to exceed twenty dollars ($20.00) for advertising in the case of sale of real property to collect delinquent taxes;

(B) Not to exceed twenty dollars ($20.00) for issuing a certificate of purchase;

(C) Twenty-five dollars ($25.00) for issuing a treasurer's deed to a private purchaser;

(D) Not to exceed twenty dollars ($20.00) for issuing a certificate of redemption.

39-13-109. Taxpayer remedies.

(a) Interpretation requests. The following shall apply:

(i) Any person or his agent who wishes to review his property tax assessment or who contests his property tax assessment or valuation in a timely manner pursuant to paragraph (b)(i) of this section is entitled to review statements of consideration for properties of like use and geographic area available to the county assessor in determining the value of the property at issue as provided under paragraph (b)(i) of this section. During a review, the county assessor shall disclose information sufficient to permit identification of the real estate parcels used by the county assessor in determining the value of the property at issue and provide the person or his agent papers of all information, including statements of consideration, the assessor relied upon in determining the property value and including statements of consideration for properties of like use and geographic area which were available to the assessor and are requested by the person or his agent. The county assessor shall, upon request, provide the person or his agent a statement indicating why a certain property was not used in determining the value of the property at issue. The county assessor and the contestant shall disclose those statements of consideration to the county board of equalization in conjunction with any hearing before the board with respect to the value or assessment of that property. As used in this paragraph:

(A) A "review" is considered the initial meetings between the taxpayer and the county assessor's office pursuant to paragraph (b)(i) of this section;

(B) "Contest" means the filing of a formal appeal pursuant to paragraph (b)(i) of this section;

(C) "Geographic area" may include any area requested by the property owner or his agent within the boundaries of the county in which the subject property is located.

(b) Appeals. The following shall apply:

(i) Any person wishing to contest an assessment of his property shall file not later than thirty (30) days after the date of the assessment schedule properly sent pursuant to W.S. 39-13-103(b)(vii), a statement with the county assessor specifying the reasons why the assessment is incorrect. For purposes of this paragraph, if a statement of reasons is mailed or sent by electronic transmission by the person assessed, it shall be deemed timely filed if it is postmarked or transmitted not later than thirty (30) days after the mailing or the electronic transmission of the notification of the assessment schedule. The county assessor shall provide a copy to the county clerk as clerk of the county board of equalization. The county assessor and the person contesting the assessment, or his agent, shall disclose witnesses and exchange information, evidence and documents relevant to the appeal, including sales information from relevant statements of consideration if requested, no later than thirty (30) days prior to the scheduled county board of equalization hearing. The assessor shall specifically identify the sales information used to determine market value of the property under appeal. A county board of equalization may receive evidence relative to any assessment and may require the person assessed or his agent or attorney to appear before it, be examined and produce any documents relating to the assessment. The appeal may be dismissed if any person willfully neglects or refuses to attend a meeting of a county board of equalization and be examined or answer any material question upon the board's request. The state board of equalization shall adopt rules to be followed by any county board of equalization when conducting appeals under this subsection. All hearings shall be conducted in accordance with the rules adopted by the state board of equalization. Each hearing shall be recorded electronically or by a court reporter or a qualified stenographer or transcriptionist. The taxpayer may present any evidence that is relevant, material or not repetitious, including expert opinion testimony, to rebut the presumption in favor of a valuation asserted by the county assessor. The county attorney or his designee may represent the county board or the assessor, but not both. The assessor may be represented by an attorney and the board may hire a hearing officer. All deliberations of the board shall be in public. The county board of equalization may affirm the assessor's valuation or find in favor of the taxpayer and remand the case back to the assessor. The board shall make specific written findings and conclusions as to the evidence presented not later than October 1 of each year;

(ii) A county assessor may appeal any decision or order of the county board of equalization to the state board of equalization;

(iii) Any person aggrieved by any final administrative decision of the department may appeal to the board. Appeals shall be made in a timely manner as provided by rules and regulations of the board by filing with the board a notice of appeal specifying the grounds therefor. A complete record of the action from which the appeal is taken shall be transmitted to the board in a timely manner as specified by board rules and regulations;

(iv) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated;

(v) The board and department shall not compromise or reduce the tax liability of any person owing a tax to the state of Wyoming, except that the department for good cause, may, but is not required to, compromise and settle with the taxpayer for payment of any taxes owed to the state of Wyoming which tax liability is disputed in good faith by the taxpayer and which liability has not been settled in law. In case the department and the person owing the tax do not agree with respect to tax liability, the department shall by order, assess and levy the full amount of tax due and any person aggrieved by the assessment may appeal the decision to the board pursuant to the Wyoming Administrative Procedure Act;

(vi) Repealed by Laws 2014, Ch. 106, § 2.

(c) Refunds. The following shall apply:

(i) Within one (1) year following an illegal assessment, levy or collection of taxes an action may be filed in district court to enjoin the illegal assessment, levy or collection. The action shall be against the county assessor in the case of an illegal assessment, the governmental entity which levies an illegal levy, the county treasurer if the levy is entered on the tax list, or against the governmental entity if the taxes were collected and paid to the entity;

(ii) If any person pays any tax, or portion thereof, found to have been erroneous or illegal, the board of county commissioners shall direct the county treasurer to refund the erroneous or illegal payment to the taxpayer. When an increase in the value of any product is subject to the approval of any agency of the United States of America or the state of Wyoming, or of any court, the increased value shall be subject to property taxation. In the event the increase in value is disapproved, either in whole or in part, then the amount of tax which has been paid on the disapproved part of the value shall be considered excess tax. Within one (1) year following the final determination of value, any person who has paid any such excess tax may apply for a refund, and the board of county commissioners shall refund the amount of excess tax paid. Any refund may, at the discretion of the board of county commissioners, be made in the form of credit against future tax payments for a period not to exceed five (5) years. Unless otherwise agreed to by the taxpayer, refunds in the form of credit against future tax payments shall be made in no less than equal annual amounts. The board of county commissioners shall not provide a credit for interest on the excess tax paid unless the taxes are paid under protest due to an appeal pending before the state board of equalization and the taxpayer prevails in the appeal;

(iii) Repealed effective January 1, 2008.

(iv) Repealed by Laws 2008, ch. 101, § 1.

(v) The following shall apply to the property tax refund program:

(A) On or before the first Monday in June, upon the filing of an affidavit demonstrating an adequate showing that the owner is qualified under subparagraph (B) or (C) of this paragraph, any person may apply to the county treasurer or department of revenue for a property tax refund from property taxes paid with any applicable interest and penalties on or before the first Monday in June for the preceding calendar year upon his principal residence including the land upon which the residence is located. An applicant shall have been a resident of this state for not less than five (5) years prior to applying for a refund under this paragraph and the applicable property shall be occupied by the owner for not less than nine (9) months of the applicable tax year. Subject to legislative appropriation, the affidavit shall include information as required by rule and regulation on a form approved by the

department of revenue. The tax refund granted shall be as provided by subparagraph (C) of this paragraph;

(B) Gross income as used in this subparagraph shall be defined by the department through rules and regulations. Such gross income shall be verified by federal income tax returns which shall accompany the application for refund, if federal income tax returns were required and filed, or whatever other means necessary as determined by the department through rules and regulations. The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. The department shall issue all refunds due under this paragraph on or before September 30 of the year in which application is made for the refund. Any person shall qualify for a refund in the amount specified under this paragraph if the person's gross income including the total household income of which the person is a member does not exceed the greater of one hundred forty-five percent (145%) of the median gross household income for the applicant's county of residence or the state, as determined annually by the economic analysis division of the department of administration and information. Additionally, unless the person's tax liability is greater than ten percent (10%) of the person's household income, no person shall qualify for a refund under this paragraph unless the person has total household assets as defined by the department of revenue through rules and regulations of not to exceed one hundred fifty thousand dollars ($150,000.00) per adult member of the household as adjusted annually by the statewide average Wyoming cost-of-living index published by the economic analysis division of the department of administration and information, excluding the following:

(I) The value of the home for which the taxpayer is seeking a tax refund;

(II) One (1) personal motor vehicle per adult in the household;

(III) Household furnishings and personal property;

(IV) Assets held in an individual retirement account (IRA) or other bona fide pension plan;

(V) The cash value of any life insurance policies held;

(VI) Assets held in a medical savings account.

(C) A maximum refund granted under this paragraph shall not exceed seventy-five percent (75%) of the applicant's prior year's property tax, but in no instance shall the maximum amount of refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county of residence as determined annually by the department of revenue. The maximum refund calculated under this subparagraph shall be adjusted as follows, using the highest applicable percentage determined below, based on the person's gross income as determined in subparagraph (B) of this paragraph:

(I) If the person's gross income is one hundred twenty-five percent (125%) or less of the applicable median income, the refund shall be one hundred percent (100%) of the maximum refund calculated under this paragraph;

(II) If the gross income is one hundred forty-five percent (145%) or less of the applicable median income, the refund shall be sixty-five percent (65%) of the maximum refund calculated under this paragraph.

(D) Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law. Each year the county shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this paragraph and the method by which eligible persons may obtain a refund;

(E) The department shall promulgate rules and regulations necessary to implement this paragraph;

(F) The department shall prepare a list of applicants with the amount of refunds issued per county and submit the list to each county treasurer no later than September 30 of each year;

(G) The department of audit, upon the request of a county treasurer or the department of revenue, may conduct a review of the distributed property tax refund under this program for compliance with the requirements of this paragraph.

(vi) Each county shall have the option to implement a county-optional property tax refund program that is in addition to the program established under paragraph (v) of this subsection, subject to the adoption of rules as required by subparagraph (H) of this paragraph. The following shall apply to a county-optional property tax refund program implemented under this paragraph:

(A) On or before the second Monday in October, an applicant may apply to the county treasurer for a property tax refund from property taxes paid on or before the first Monday in June for the preceding calendar year upon the applicant's principal residence including the land upon which the residence is located. An applicant shall have been a resident of this state for not less than five (5) years before applying for a refund under this paragraph. The affidavit shall include information as required by rule of the county on a form approved by the county. The tax refund granted shall be as provided by subparagraph (E) of this paragraph;

(B) The applicant shall attest that the property for which the applicant applies for a refund under this paragraph was occupied for more than nine (9) months of the preceding calendar year for which the applicant applies for a refund;

(C) Except as provided in subparagraph (D) of this paragraph, any person in the participating county shall qualify for a refund in the amount specified under this paragraph if any ad valorem tax due upon the person's principal residence in the county for the preceding calendar year was timely paid and if the person's gross income including the total household income of which the person is a member does not exceed an amount as determined by the county, which shall not exceed one hundred forty-five percent (145%) of the median gross household income for the county, as determined annually by the economic analysis division of the department of administration and information. As used in this subparagraph "gross income" shall have the same meaning as defined by department rules promulgated under paragraph (v) of this subsection. Gross income shall be verified by federal income tax returns, which shall accompany the application for refund, if federal income tax returns were required and filed, or by whatever other means necessary as determined by the county through rules;

(D) Unless the person's tax liability is greater than ten percent (10%) of the person's household income, no person shall qualify for a refund under this paragraph unless the person has total household assets not to exceed an amount as determined by the county which shall not exceed an amount as provided in subparagraph (v)(B) of this subsection and as defined by the department through rules promulgated under subparagraph (v)(B) of this subsection;

(E) The tax refund for qualifying persons shall be in the form of a refund of any ad valorem tax due and timely paid upon the person's principal residence for the preceding calendar year in the amount specified in this paragraph. A maximum refund granted under this paragraph shall not exceed a percentage of the applicant's prior year's property tax as determined by the county subject to this paragraph, which shall not exceed seventy-five percent (75%) of the applicant's prior year's property tax. In no instance shall the maximum amount of the refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county as determined annually by the department of revenue. The maximum refund shall be adjusted using the highest applicable percentage, based on the person's gross income as determined in subparagraph (C) of this paragraph, using the percentages specified in subdivisions (v)(C)(I) through (II) of this subsection. The total amount of the refunds under this paragraph and paragraph (v) of this section shall not exceed one hundred percent (100%) of the applicant's prior year's property tax. The county shall issue all refunds due under this paragraph on or before December 30 of the year in which application is made for the refund;

(F) A refund granted under this paragraph shall be funded only from the revenues of the county opting to implement that county's county-optional property tax refund program;

(G) Nothing in this paragraph shall be construed to prohibit or affect requirements for property to be listed, valued and assessed by the county assessor pursuant to law. Each year a county opting to implement a county-optional property tax refund program shall publicize in a manner reasonably designed to notify all residents of the county the provisions of this paragraph and the method by which eligible persons may obtain a refund;

(H) A county implementing a county-optional property tax refund program under this paragraph shall promulgate rules necessary to implement this paragraph.

(d) Credits. The following shall apply:

(i) The following shall apply to the home owner's tax credit:

(A) Subject to subparagraph (G) of this paragraph, a person who occupies a specified homestead as his home and principal residence is entitled to a property tax credit in the amount provided by subparagraph (D) or (E) of this paragraph. No more than one (1) home owner's tax credit shall be allowed on the same piece of property during any year;

(B) A person who wishes to claim a home owner's tax credit shall file a claim under penalties of perjury with the county assessor on or before the fourth Monday in May on forms provided by the department of revenue. The forms may be mailed to property owners and may be published in a newspaper by county assessors and the mailed or published form may be filled out and returned by mail or in person to county assessors. The applicant shall list the property claimed to be subject to the tax credit, state that the property is the principal place of residence of the applicant and state that no other home owner's claims have been or will be submitted by the applicant during the remainder of the calendar year. False claims are punishable as provided by W.S. 6-5-303;

(C) In completing the assessment roll of the county the county assessor shall indicate the assessed value used as a base for computation of the home owner's tax credit and the county treasurer shall collect from the property owner the amount of tax due minus the amount of tax credit allowed. On or before September 1, county assessors shall certify the credits granted pursuant to this section to the department. On or before October 1 the state treasurer out of funds appropriated for that purpose shall reimburse each county treasurer for the amount of taxes which would have been collected if the property tax credit had not been granted. The county treasurer shall distribute to each governmental entity the actual amount of revenue lost due to the tax credit;

(D) The tax credit under subparagraph (A) of this paragraph is one thousand four hundred sixty dollars ($1,460.00) times the mill levy to be applied against the

property if the dwelling and land, not to exceed two (2) acres on which the dwelling is located, have a combined assessed value of less than three thousand nine hundred dollars ($3,900.00), or five hundred ninety dollars ($590.00) times the mill levy to be applied against the property if the dwelling and land, not to exceed two (2) acres on which the dwelling is located, have a combined assessed value of at least three thousand nine hundred dollars ($3,900.00) but less than five thousand eight hundred fifty dollars ($5,850.00) and if:

(I) The dwelling and land on which the dwelling is located are owned by the same person or entity; and

(II) The dwelling has been occupied in Wyoming since the beginning of the calendar year by the applicant.

(E) The tax credit under subparagraph (A) of this paragraph is five hundred ninety dollars ($590.00) times the mill levy to be applied against the property if:

(I) The dwelling has an assessed value of less than five thousand eight hundred fifty dollars ($5,850.00); and

(II) The land on which the dwelling is located is not owned by the same person or entity owning the dwelling; and

(III) The dwelling has been occupied in Wyoming since the beginning of the calendar year by the applicant.

(F) As used in this paragraph:

(I) "Applicant" means:

(1) A person who occupies and owns a homestead either solely or jointly with his spouse;

(2) A person who occupies a homestead as a vendee in possession under a contract of sale;

(3) A person who occupies a homestead owned by a corporation primarily formed for the purpose of farming or ranching if the person is a shareholder or is related to a shareholder of the corporation; or

(4) A person who occupies a homestead owned by a partnership primarily formed for the purpose of farming or ranching if the person is a partner or is related to a partner in the partnership.

(II) "Dwelling" means a house, trailer house, mobile home, transportable home or other dwelling place.

(G) Every person or entity holding an escrow for the payment of taxes on property owned by another shall notify the owner of the property of the amount of home owner's tax credit allowed to the owner under this paragraph annually on or before October 1;

(H) The home owner's tax credit authorized by this paragraph is allowed during a fiscal year only if the legislature has appropriated monies that the department determines to be necessary to reimburse all local governments for tax losses created by this paragraph during that fiscal year. When it appears to the state treasurer that the monies appropriated are insufficient to reimburse the counties as provided herein, the money available shall be prorated among the counties at an amount less than one hundred percent (100%);

(J) The purpose of this paragraph is to provide general property tax relief for certain persons who own their residences through a system of tax credits and general fund appropriations. The relief provided is to offset in part the general tax burden. Thus, the tax relief provided is determined by reference to property tax assessment and collection mechanisms but is not limited to property tax relief nor formulated upon legislative power to relieve such taxes. It is for the general relief of taxes and grounded upon general legislative power. In adopting this method of reimbursement of property taxes and providing that no local government shall incur any loss of property tax revenue under subparagraph (H) of this paragraph, any bond issues or other matters relying upon the assessed value of a local government for computation shall be predicated upon the assessed value of the local government before computation of tax credits under this paragraph.

(e) Redemption. The following shall apply:

(i) Real property sold for delinquent taxes may be redeemed by the legal owner after the date of sale but before a valid tax deed application has been filed and accepted by the

county treasurer pursuant to W.S. 39-13-108(e)(v)(A), by paying to the county treasurer to be held subject to order of the holder of the certificate of purchase, the amounts provided by paragraph (iv) or (v) of this subsection. The county treasurer, if satisfied the person has a right to redeem the property, shall issue to the legal owner or his assigns a certificate of redemption stating the facts of the sale substantially as contained in the certificate of purchase, the date of redemption, the amount paid and the name of the person redeeming the property. The county treasurer shall note the redemption in his records and notify the holder of the certificate of purchase;

(ii) A mortgagee of real property, or a purchaser of real property at a mortgage foreclosure sale, shall have the right to partially redeem a certificate of purchase as to that portion of real property in which the mortgagee or purchaser holds an interest. The procedure for partial redemption of certificates of purchase shall be the same as provided in paragraph (i) of this subsection, except that the certificate of redemption shall state the appropriate facts of the partial redemption. A partial redemption under this subsection shall not affect the legal status of a certificate of purchase to the extent of any real property remaining unredeemed;

(iii) An amount not to exceed twenty dollars ($20.00) shall be collected by the county treasurer to be credited to the county treasury for the issuance of a certificate of redemption;

(iv) A person redeeming real property from a person holding a certificate of purchase shall pay the following amounts, excluding attorney's fees, before being entitled to a certificate of redemption:

(A) The amount for which the property was sold at the tax sale, or in the case of a partial redemption, the amount allocated by the county assessor to the portion being redeemed, including the charges provided by W.S. 39-13-108(e)(ix)(A) and (B) plus:

(I) Three percent (3%); plus

(II) Interest at eight percent (8%) per annum since the date of sale except fifteen percent (15%) per annum on all property sold at date of 1982 tax sale and thereafter.

(B) The amount of taxes accruing since the date of sale plus eight percent (8%) per annum if the subsequent taxes were paid by the holder of the certificate of purchase dated before 1982 tax sale. Commencing at date of 1982 tax sale, interest on subsequent taxes if paid by the holder of the certificate of purchase shall be fifteen percent (15%) per annum;

(C) Actual expenses, not to exceed two hundred fifty dollars ($250.00) incurred by the holder of the certificate of purchase if redemption occurs after the holder has given notice of his intent to apply for a treasurer's deed, upon filing a sworn statement of the expense with the county treasurer.

(v) A person redeeming real property from a county holding a certificate of purchase shall pay the amounts provided by subdivision (iv)(A)(II) and subparagraph (iv)(B) of this subsection before being entitled to a certificate of redemption.

(f) Escrow. If taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution under W.S. 39-13-111 until a final decision on the appeal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided under W.S. 39-13-111.

39-13-110. Statute of limitations.

(a) All personal property taxes not collected within ten (10) years from the time the taxes were levied shall be cancelled and are thereafter uncollectible.

(b) Property omitted from prior year tax lists discovered by the county assessor shall be added to the assessment roll and taxes computed and collected for the period the property was omitted not exceeding five (5) prior years or since the last change in ownership, whichever is less.

(c) Any person, county, municipality or political subdivision holding a certificate of purchase or tax deed issued for delinquent taxes has a lien against the real property which is subject to the certificate of purchase or tax deed to the extent of taxes, costs and penalties accrued plus interest, accruing penalties and the value of improvements placed on the real property by the lienholder or his assigns while lawfully in possession of the premises. The lien is superior to all other liens except those created by junior tax sales or payment of subsequent taxes by another person. The lien may be enforced in the district court of the county in which the real property lies or in any district court in which an action is filed in which the lienholder is made a defendant. The action shall be conducted in a manner similar to foreclosures of mortgages and sales thereunder. The decree may contain an order of sale directing the sheriff to advertise and sell the real property without appraisal and make a return of the proceedings within sixty (60) days. No action provided by this section may be commenced less than four (4) years nor more than ten (10) years from the date of the original tax sale.

(d) Any person entitled to sales proceeds under W.S. 39-13-108(d)(iv)(C) may claim those amounts within two (2) years from the date of confirmation of the sale, or in the case of a person under a legal disability within one (1) year from removal of the disability. If the payment is unclaimed within two (2) years the proceeds shall be credited to the county sinking fund. If a person under a legal disability claims the proceeds within one (1) year following removal of the disability and the proceeds have been credited to the county sinking fund, the person shall be paid out of the county sinking fund.

(e) No action for the recovery of real property sold for the nonpayment of taxes shall be maintained unless commenced within six (6) years after the date of sale for taxes.

39-13-111. Distribution.

(a) The following shall apply to the distribution of tax collections:

(i) The county treasurer shall keep accurate records of taxes collected for each governmental entity for which a tax levy is made pursuant to W.S. 39-13-104(k) and shall pay the taxes collected to the treasurer of each governmental unit or settle accounts with the county commissioners as hereafter provided. Prior to any payment, the county may deduct and credit

to the county treasury any extraordinary costs including out of county court costs and associated attorney fees, as certified by the board of county commissioners, that the county incurred in order to collect any portion of the tax:

(A) On the first day of each month in the case of cities, towns, irrigation districts, drainage districts, county libraries and the state and statewide levies. One-half percent (.5%) shall be deducted from payments to cities and towns and credited to the county treasury as reimbursement for county expenses in collecting taxes for the city or town;

(B) On November 25, May 25 and when the board of county commissioners requires, settle county accounts with the board of county commissioners;

(C) To school districts as provided by W.S. 21-13-207;

(D) On the second Monday of each month including all interest received in the case of community colleges;

(E) On November 10, January 10 and May 10 for all other governmental entities.

(ii) Upon sale of property for the nonpayment of taxes, the proceeds thereof shall be distributed as follows:

(A) The portion attributable to school district levies is payable to the proper school district;

(B) The portion attributable to a levy by a city or town is payable to the proper city or town;

(C) The balance is payable to the county general fund.

(iii) The county treasurer shall credit all taxes collected from rail car companies to a separate account and after the regular state, county and school district levies are made, distribute them in the same manner property taxes are distributed. To determine the entitlement to the state, county and school districts the county treasurer shall apportion the taxes to the various school districts through which the rail cars may have operated on the ratio that main track mileage in each school district bears to the total main track mileage within the county.

(b) If taxes are paid under protest to the extent of and due to an appeal pending before the board or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law.

(c) If a county is unable to collect some or all of the tax due because of nonpayment by a taxpayer, through bankruptcy or otherwise, the county shall not be liable to any other governmental entity for any amount of the tax that is not collected from the taxpayer.

(d) Taxes collected pursuant to W.S. 39-13-113 shall be distributed by the county treasurer on or before the tenth day of the month following the month of receipt, except as otherwise provided in this subsection. Taxes collected following final reconciliation of the taxes under W.S. 39-13-113(b) shall be distributed by the county treasurer on or before the tenth day of the month following the month of collection. The county treasurer shall not distribute taxes collected under W.S. 39-13-113 to governmental entities that do not levy or are not authorized to levy taxes under W.S. 39-13-104(k) for the applicable tax year, and any taxes collected on behalf of a governmental entity that are not authorized or imposed under W.S. 39-13-104(k) shall be held by the county treasurer pending the final reconciliation of the taxes under W.S. 39-13-113(b) for distribution in accordance with this section.

39-13-112. Property taxation of certain helium.

(a) As used in this section:

(i) "Helium" means helium which is a component of a natural gas stream leased by the United States to any lessee pursuant to the Mineral Leasing Act of 1920, 30 U.S.C. section 181. All other helium shall be subject to ad valorem taxation pursuant to the provisions of this chapter;

(ii) All other definitions in W.S. 39-13-101 and 39-14-201 are incorporated herein by reference to the extent that they may apply.

(b) Administration; confidentiality: The department shall annually value and assess helium production at its fair market value for taxation in accordance with the applicable provisions of W.S. 39-13-102.

(c) Taxable event: There is levied an ad valorem tax on the value of the gross product produced, as provided in article 15, section 3 of the Wyoming constitution, on the helium produced in this state. The tax imposed by this subsection shall be in addition to all other taxes imposed by law.

(d) Basis of tax: Helium shall be valued for taxation as natural gas as provided in W.S. 39-14-203(b).

(e) Taxpayer: Any person producing helium; or, to the extent of his interest ownership, any person owning or producing an interest in the helium, by lease or other contract right, is liable for the payment of the ad valorem taxes together with any penalties and interest, provided however, that helium shall be subject to the ad valorem tax only once.

(f) Tax rate: Helium shall be subject to the ad valorem tax rate as provided in W.S. 39-13-104.

(g) Exemptions: The exemptions from taxation provided by W.S. 39-13-105 shall apply to helium.

(h) Compliance; collection procedures: The ad valorem tax related provisions of W.S. 39-13-107 shall apply to helium production.

(j) Enforcement: All ad valorem tax related provisions of W.S. 39-13-108 shall apply to helium production.

(k) Taxpayer remedies: All ad valorem tax related provisions of W.S. 39-13-109 shall apply to helium production.

(m) Distribution: Ad valorem tax revenues from helium production shall be distributed as provided by W.S. 39-13-111.

39-13-113. Monthly payment of ad valorem tax on gross product of mineral production.

(a) Commencing with mineral and mine production on January 1, 2020, this section shall govern the payment of all ad valorem taxes on the value of the gross product of minerals and mine products, hereafter referred to as the "ad valorem tax on mineral production". Any provisions of this title related to the ad valorem tax on mineral production that do not conform to the processes and procedures set forth in this section are superseded by this section to the extent the procedures conflict with this section.

(b) Except as provided in this section, all mineral and mine producers in the state shall report ad valorem mineral production to the department on or before the twenty-fifth day of the second month following the month of production and shall pay the ad valorem tax on mineral production for each county on a monthly basis as indicated on an invoice sent by the department. The department shall invoice each producer on or before the tenth day of the month following the report. Payments shall be due and payable to the department on or before the twenty-fifth day of the third month following the month of production. Payments under this subsection shall not be less than the amount calculated by the department by applying the mill levy rate established by the county in the immediately preceding year to the value of the gross product of minerals and mine products produced each month. Annually, on or before September 20, the county treasurer shall send a written statement to each taxpayer by mail at his last known address or, if offered by the county and upon request of the taxpayer, by electronic transmission, of any tax due or overpayment received after applying the amount the county has received from that taxpayer through monthly payments under this section by reconciling those payments with the applicable mill levy rate for that production year, itemized as to property description, assessed value and applicable mill levies. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due. The taxpayer shall reconcile the amount indicated on the notice as follows:

(i) If the statement provided by the county indicates additional taxes are due, the taxpayer shall pay the additional amount due not later than December 20 of that year;

(ii) If the statement by the county indicates that the monthly payments resulted in an overpayment of the taxes, the county treasurer shall refund taxes that were overpaid under this section by December 20 of that year. The taxpayer may elect

to have the county treasurer retain any overpayment amount and apply that amount towards other ad valorem taxes due.

(c) Collection and distribution. Monthly and annual payments of the ad valorem tax on mineral production shall be collected by the department on behalf of each county. The department shall properly account for the payments received and distribute the payments monthly to the county treasurer. Upon distribution of funds to counties under this subsection the amount shall be proportionally distributed by the county treasurer to each taxing entity within the county as provided in W.S. 39-13-111.

(d) If a taxpayer's liability for severance tax as imposed under chapter 14 of this title is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, the monthly payment requirements for the ad valorem tax on mineral production under this chapter are waived and the taxpayer shall report to the department on or before the twenty-fifth day of February of the year following the production year and shall pay the ad valorem tax on mineral production annually as indicated on an invoice sent by the department. The department shall invoice each producer on or before the tenth day of the month following the report. The payment shall be due and payable on March 25 of the year following the year of production. Annual payments shall be calculated by the department by applying the mill levy rate established by the county commissioners in the production year to the value of the gross product of minerals and mine products produced in the applicable year. Annual payments made under this subsection shall be paid to the department and deposited with the applicable county treasurer as provided in subsection (c) of this section and reconciled as provided in subsection (b) of this section.

(e) Failure to make payments at the time they are due and payable under this section shall subject the taxpayer to the enforcement provisions of W.S. 30-5-104(d)(x) and 39-13-108 and shall also be subject to enforcement as follows:

(i) If the report and payment of tax required under this section is not provided, the department shall value the property from the best information available to determine the fair market value of the property;

(ii) If a taxpayer producing valuable deposits fails to pay the taxes when due, the department shall file a notice of

lien on behalf of the applicable county pursuant to W.S. 39-13-108(d)(vi);

(iii) Taxes due together with interest, penalties and costs shall be collectible by the department or county by appropriate judicial proceedings.

(f) Notwithstanding subsection (a) of this section or any other provision of law, upon receiving an application from a taxpayer a county may enter into an agreement with the taxpayer to accept payments for the ad valorem tax on mineral production under the processes and procedures in place prior to the effective date of this section, subject to the following:

(i) Prior to entering into any agreement under this subsection, the county shall:

(A) Establish uniform eligibility criteria and an application process;

(B) Conduct at least one (1) public meeting related to the proposed agreement. The county shall notify all taxing authorities that receive any taxes that may be impacted by the agreement of the meeting at least fourteen (14) days prior to the meeting.

(ii) Upon entering into any agreement under this subsection, the county shall notify the department;

(iii) Upon receipt of notice from a county under this subsection, the department shall exempt the taxpayer from the provisions of this section and the taxpayer shall be subject to all processes, procedures and requirements in place prior to the effective date of this section;

(iv) No taxpayer shall be eligible for an agreement under this subsection for mineral production from any property acquired on or after the effective date of this section.

(g) Notwithstanding subsection (a) of this section and except as otherwise provided in subsections (d) and (f) of this section, estimated monthly ad valorem tax payments shall first be due under this section beginning with production on January 1, 2022. The ad valorem tax on mineral production from calendar years 2020 and 2021 shall be paid as provided in this subsection. Fifty percent (50%) of taxes due for production from calendar year 2020 shall be due on and after September 1, 2021

and payable to the counties on and after November 10, 2021. The remaining fifty percent (50%) of the taxes due for production from calendar year 2020, unless the entire tax due for production from calendar year 2020 is paid by December 31, 2021, and all taxes due from production in calendar year 2021 shall be paid through deferred payments as provided in this subsection. The total amount of deferred taxes due under this subsection shall be calculated by the department and the applicable counties. The taxpayer shall make an additional payment for deferred taxes under this subsection on December 1 of each year beginning in 2023 equal to eight percent (8%) of the total amount calculated under this subsection until the total amount has been paid. Each county shall track payments due under this subsection and shall send an invoice to each taxpayer not later than October 1 of each year beginning in 2023 of the deferred payment due under this subsection for that year. Timely deferred payments made in accordance with this subsection shall not be subject to penalties or interest. The following shall apply to deferred payments under this subsection:

(i) If a taxpayer fails to make one (1) deferred payment by December 1 of the year the payment is due under this subsection, all applicable penalties and interest shall be calculated from the date of the missed payment;

(ii) If a taxpayer fails to make a second deferred payment under this subsection, the total remaining amount of deferred taxes due under this subsection shall be immediately due and payable with penalties and interest calculated from the date of the second missed payment;

(iii) If a taxpayer subject to deferred payments under this subsection sells, divests or liquidates its producing mineral assets in a county or counties such that the taxpayer is no longer required to file a monthly severance tax report with the department pursuant to chapter 14 of this title, the total remaining amount of deferred taxes due under this subsection for that county or counties shall be due and payable to the applicable county treasurer on or before the twenty-fifth day of the third month following the month the taxpayer sold, divested, or liquidated its producing mineral assets. If a taxpayer fails to make a deferred payment under this paragraph, all applicable penalties and interest shall be calculated from the date of the missed payment;

(iv) Nothing in this subsection shall prohibit a taxpayer from voluntarily remitting to the counties any

remaining portion of nondelinquent deferred taxes without penalty.

CHAPTER 14 - MINE PRODUCT TAXES

ARTICLE 1 - COAL

39-14-101. Definitions.

(a) As used in this article:

(i) "Arm's-length market or sales price" means the transaction price determined in connection with a bona fide arm's length sale;

(ii) "Bona fide arm's-length sale" means a transaction in cash or terms equivalent to cash for specified property rights after reasonable exposure in a competitive market between a willing, well informed and prudent buyer and seller with adverse economic interests and assuming neither party is acting under undue compulsion or duress;

(iii) "Department review" means, but is not limited to, corrections of clerical errors or reconciliations of tax reports with reports required by other state or federal agencies;

(iv) "Mine product valuation amendment" means a valuation adjustment determination made by the department including special directives;

(v) "Mining or production" means drilling, blasting, loading, roadwork, overburden removal, pre-mouth of the mine reclamation, transportation from the point of severance to the mouth of the mine, and maintenance of facilities and equipment directly relating to any of the functions stated in this paragraph;

(vi) "Mouth of the mine" means the point at which a mineral is brought to the surface of the ground and is taken out of the pit, shaft or portal. For a surface mine, this point shall be the top of the ramp where the road or conveying system leaves the pit. For an in situ mine, the point shall be the wellhead;

(vii) "Processing" means crushing, sizing, milling, washing, drying, refining, upgrading, beneficiation, sampling,

testing, treating, heating, separating, tailings or reject material disposal, compressing, storing, loading for shipment, transportation from the mouth of the mine to the loadout, transportation to market to the extent included in the price and provided by the producer, processing plant site and post-mouth of mine reclamation, maintenance of facilities and equipment relating to any of the functions stated in this paragraph, and any other function after severance that changes the physical or chemical characteristics or enhances the marketability of the mineral;

(viii) "Purchaser" means the first purchaser who acquires the produced valuable coal deposit from the taxpayer for value;

(ix) "Severance tax" means an excise tax imposed on the present and continuing privilege of removing, extracting, severing or producing any mineral in this state;

(x) Beginning January 1, 1989, "taxable value" means one hundred percent (100%) of the fair market value of the gross product of minerals and mine products;

(xi) "Transportation to market provided by a third party" means the costs incurred for any movement of a mineral which is performed by a third party, after completion of all mining and processing functions, beyond the point of loading for shipment to the customer, commonly referred to as the loadout, established by contract or by government regulations;

(xii) "Transportation to market provided by the producer" means the costs incurred for any movement of a mineral which is performed by the producer beyond the point of loading for shipment to the customer, commonly referred to as the loadout, completed by the employees of the producer using equipment owned by the producer;

(xiii) "Underground coal" means coal mined by methods of man-made excavation underneath the surface of the earth utilizing shafts, tunnels or lifts, including planes connected with excavations penetrating the mineral stratum;

(xiv) "Unreported production" means production volume for which no tax report was filed for the reporting period by the taxpayer or his agent;

(xv) "Value of the gross product" means fair market value as prescribed by W.S. 39-11-101, less any deductions and exemption allowed by Wyoming law or rules.

39-14-102. Administration; confidentiality.

(a) The department shall annually value and assess the gross product of all mines and mining claims at its fair market value for taxation.

(b) Based upon the information received or procured pursuant to W.S. 39-14-107(a) or 39-14-108(a) and except as otherwise provided, the department shall annually value the gross product for the preceding calendar year, in appropriate unit measures of all mines and mining claims from which valuable deposits are produced.

(c) Except as otherwise provided, in the event the product as defined in W.S. 39-14-103(b)(iii) is not sold at the mouth of the mine by bona fide arms-length sale, or if the product of the mine is used without sale, the department shall determine the fair market value by application of recognized appraisal techniques.

(d) Annually, on or before June 1, or as soon thereafter as the fair market value is determined, the department shall certify the valuation determined by the department to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county.

(e) All taxpayer returns and return information shall be confidential and, except as authorized below, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall disclose any such information obtained by him in connection with his service as an officer or employee.

(f) As used in this section, taxpayer returns and return information shall include, but not be limited to, all statements, reports, summaries and all other data and documents under audit or provided by the taxpayer in accordance with the provisions of W.S. 39-14-107(a) and related provision.

(g) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall

release taxpayer returns and return information pertaining to taxes imposed by this article, except:

(i) Information may be released to the governor or his designee, members of the board, to employees of the department of audit, the department of revenue, the consensus revenue estimating group and to the attorney general;

(ii) Upon prior notice to the taxpayer, information may be released by the department, upon written application, to any other governmental entity if the governmental entity shows sufficient reason to obtain the information for official business;

(iii) Information is admissible in court or administrative proceedings related to mineral taxes or government royalties.

(h) Any person receiving information pursuant to paragraph (g)(ii) of this section shall sign an agreement with the department to keep the information confidential.

(j) Units of production reported by the taxpayer and the taxpayer's taxable value are not confidential and may be released without qualification.

(k) Any person who negligently violates subsections (e) through (j) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00). Any person who intentionally violates subsections (e) through (j) of this section is guilty of a misdemeanor and upon conviction shall be fined not less than one thousand dollars ($1,000.00), but not more than five thousand dollars ($5,000.00) and imprisoned for not more than one (1) year.

(m) Repealed By Laws 2000, Ch. 68, § 1.

39-14-103. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied a severance tax on the value of the gross product for the privilege of severing or extracting both surface and underground coal in the state. The severance tax imposed by this article may be in addition to other taxes, including but not limited to the ad valorem taxes imposed by W.S. 39-13-104.

(b) Basis of tax (valuation). The following shall apply:

(i) Coal shall be valued for taxation as provided in this subsection;

(ii) The value of the gross product shall be the fair market value of the product at the mouth of the mine where produced, after the mining or production process is completed;

(iii) Except as otherwise provided, the mining or production process is deemed completed when the mineral product reaches the mouth of the mine. In no event shall the value of the mineral product include any processing functions or operations regardless of where the processing is performed;

(iv) Except as otherwise provided, if the product as defined in paragraph (iii) of this subsection is sold at the mouth of the mine, the fair market value shall be deemed to be the price established by bona fide arms-length sale;

(v) In the event the product as defined in paragraph (iii) of this subsection is sold at the mouth of the mine without further movement or processing, the fair market value shall be the price established by bona fide arms-length sale less exempt royalties;

(vi) In the event the product as defined in paragraph (iii) of this subsection is not sold at the mouth of the mine by bona fide arms-length sale, or, except as otherwise provided, if the product of the mine is used without sale, the department shall determine the fair market value of coal in accordance with paragraph (vii), (viii), (ix) or (x) of this subsection;

(vii) For coal sold away from the mouth of the mine pursuant to a bona fide arms-length sale, the department shall calculate the fair market value of coal by multiplying the sales value of extracted coal, less transportation to market provided by a third party to the extent included in sales value, all royalties, ad valorem production taxes, severance taxes, black lung excise taxes and abandoned mine lands fees, by the ratio of direct mining costs to total direct costs. Nonexempt royalties, ad valorem production taxes, severance taxes, black lung excise taxes and abandoned mine lands fees shall then be added to determine fair market value. For purposes of this paragraph:

(A) The sales value of extracted coal shall be the selling price pursuant to an arms-length contract. To the extent not included in the selling price pursuant to an arms-length contract, and to the extent that the following represent partial consideration for the value of the coal, sales value shall include the value per ton attributable to the extracted coal for any consideration provided to the seller in the form of heat content adjustments, price escalations or de-escalations, expense reimbursements, capital, facilities or equipment, services for mining, handling, processing or transporting the coal at or near the mine site, or any payment received for the current or past sale of extracted coal, by or on behalf of the purchaser. Sales value per ton shall include consideration provided for the deferral of extraction and sale in the taxable period in which the purchaser receives credit for the payment as a result of subsequent extraction and sale of the deferred production;

(B) Direct mining costs include mining labor including mine foremen and supervisory personnel whose primary responsibility is extraction of coal, supplies used for mining, mining equipment depreciation, fuel, power and other utilities used for mining, maintenance of mining equipment, coal transportation from the point of severance to the mouth of the mine, and any other direct costs incurred prior to the mouth of the mine that are specifically attributable to the mining operation;

(C) Total direct costs include direct mining costs determined under subparagraph (B) of this paragraph plus mineral processing labor including plant foremen and supervisory personnel whose primary responsibility is processing coal, supplies used for processing, processing plant and equipment depreciation, fuel, power and other utilities used for processing, maintenance of processing equipment, coal transportation from the mouth of the mine to the point of shipment, coal transportation to market to the extent included in the price and provided by the producer, and any other direct costs incurred that are specifically attributable to the mining, processing or transportation of coal up to the point of loading for shipment to market;

(D) Indirect costs, royalties, ad valorem production taxes, severance taxes, black lung excise taxes and abandoned mine lands fees shall not be included in the computation of the ratio set forth in this paragraph. Indirect costs include but are not limited to allocations of corporate

overhead, data processing costs, accounting, legal and clerical costs, and other general and administrative costs which cannot be specifically attributed to an operational function without allocation.

(viii) For coal used without sale, or coal not sold pursuant to a bona fide arms-length agreement, the sales value for the purposes of paragraph (vii) of this subsection shall be the fair market value of coal which is comparable in the quality, quantity, terms and conditions under which the coal is being used or sold, both in the spot market and through long-term agreements negotiated within the previous twelve (12) months, multiplied by the respective number of tons used or sold for each reporting period;

(ix) Notwithstanding paragraph (viii) of this subsection, the sales value for purposes of paragraph (vii) of this subsection for coal used as a feedstock in a coal enhancement process which has been subjected to normal processes necessary to achieve marketability, shall be the market value of comparable coal as determined by this paragraph. The market value of comparable coal attributable to feedstock coal shall be:

(A) A representative selling price received or receivable which shall be determined by the first of the following subdivisions that is applicable, multiplied by the total feedstock tons used in each reporting period:

(I) Arms-length price of comparable coal produced from the same mine and sold under comparable terms, or if a comparable coal price is not available from the same mine, the arms-length price of comparable coal produced from other mines in the area and sold under comparable terms;

(II) Price reported to a public utility commission for comparable coal produced from the same mine and sold under comparable terms, or if a comparable coal price is not available from the same mine, the price reported to a public utility commission for comparable coal produced from other mines in the area and sold under comparable terms;

(III) Other published or publicly available market prices for comparable coal produced from mines in the area and sold under comparable terms.

(B) If subparagraph (A) of this paragraph is not applicable, then the sales value for coal used as a feedstock shall be the total arms-length selling price of the enhanced coal sold during the reporting period multiplied by the total of the enhanced tons sold.

(x) In the event that unique or unusual circumstances exist such that the department or the taxpayer is unable to determine the value of the gross product of coal from a mine or mining claim by application of the methods provided in this subsection, the taxpayer may petition the department for approval to use an alternate valuation method. The department shall approve or deny the use of an alternate valuation method and shall so inform the parties within forty-five (45) days of the date the petition is filed.

(c) Taxpayer. The following shall apply:

(i) In the case of the gross product of all mines and mining claims produced under lease, the lessor is liable for the payment of ad valorem taxes on the product removed only to the extent of the lessor's retained interest under the lease, whether royalty or otherwise, and the lessee or his assignee is liable for all other ad valorem taxes due on production under the lease;

(ii) Any taxpayer paying the taxes imposed by this article on any valuable deposit may deduct the severance taxes paid from any amounts due or to become due to the interest owners of such valuable deposit in proportion to the interest ownership;

(iii) Any person extracting valuable products subject to this chapter and any person owning an interest in the valuable products to the extent of their interest ownership are liable for the payment of the severance taxes imposed by this article together with any penalties and interest.

39-14-104. Tax rate.

(a) The total severance tax rate for surface coal shall be six percent (6%). This rate comprises one and one-half percent (1.5%) imposed by Wyoming constitution article 15, section 19, and four and one-half percent (4.5%) imposed statutorily. The tax shall be distributed as provided in W.S. 39-14-111 and is imposed as follows:

(i) One and one-half percent (1.5%); plus

(ii) One-half percent (.5%); plus

(iii) Two percent (2%); plus

(iv) One percent (1%); plus

(v) One percent (1%).

(vi) Repealed by Laws 2022, ch. 102, § 2.

(b) The total severance tax rate for underground coal shall be three and three-quarters percent (3.75%). The tax shall be distributed as provided in W.S. 39-14-111 and is imposed as follows:

(i) One and one-half percent (1.5%); plus

(ii) One and one-quarter percent (1.25%); plus

(iii) One percent (1%).

39-14-105. Exemptions.

(a) Coal has no value and is exempt from taxation if it is consumed prior to sale for the purpose of treating or processing coal produced from the same mine.

(b) Repealed by Laws 2016, ch. 16, § 2.

(c) Repealed by Laws 2016, ch. 16, § 2.

(d) Repealed By Laws 2008, Ch. 44, § 2.

(e) Surface coal transported to market outside of North America using a coal export terminal located in Canada or Mexico is exempt from the severance taxes imposed by W.S. 39-14-104(a)(iii) and (v). The taxpayer shall submit all information and documentation as specified by the department to determine the taxpayer's qualification for the exemption. This subsection is repealed effective July 1, 2030 or upon the export in any calendar year through United States coal export terminals to markets outside of North America of a combined ten million (10,000,000) tons of surface coal subject to the tax as determined by the department of revenue and certified to the governor, whichever is sooner.

39-14-106. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this article.

39-14-107. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) Annually, on or before February 25 of the year following the year of production any person whose property is subject to W.S. 39-14-102(a) shall sign under oath and submit a statement listing the information relative to the property and affairs of the company as the department may require to assess the property:

(A) For mines and mining claims, the same date as prescribed by paragraph (iv) of this subsection for December production. In addition to the information required by this subsection, Wyoming coal producers shall provide to the department a summary of each new coal sales agreement for total sales in excess of ten thousand (10,000) tons and any amendment to an existing agreement for total sales in excess of ten thousand (10,000) tons signed during each calendar quarter no later than the last day of the month following the end of the calendar quarter. Each summary shall be on a form prescribed by the department and shall contain the date the agreement or amendment was executed, term of the agreement or amendment, annual volume or total volume if the agreement or amendment is for less than one (1) year, heat content requirements, quality specifications, nature and extent of enhancement if any, transportation terms, contract price and an explanation of any consideration that is a part of the sales value but not included in the contract price. A copy of each coal sales agreement or amendment shall be provided by the producer to the department no later than eighteen (18) months after the date the agreement or amendment was signed unless the agreement is not yet publicly available. If the agreement is not yet publicly available, the producer shall, in lieu of providing a copy of the agreement, notify the department in writing that the agreement is not yet publicly available and when the producer believes the agreement will be publicly available. It will thereafter be the responsibility of the producer to ascertain if and when the agreement does become publicly available and to provide a copy to the department within thirty (30) days from the date the agreement becomes publicly available. The producer may be

relieved of the responsibility of ascertaining the date the agreement becomes publicly available by supplying a copy to the department. The coal sales agreements, amendments and summaries shall not be considered public records and shall not be open to public inspection. The coal sales agreements, amendments and summaries shall be considered taxpayer return information and shall be made available in accordance with applicable confidentiality statutes to the extent needed to carry out official duties under this section and W.S. 39-14-102(e) through (k). Proprietary information derived from the agreements and summaries shall be aggregated by the department on a calendar year basis prior to disclosure to any person not authorized by law to have access to the information. Any producer complying with this section shall not be required to provide subsequent summaries or copies of the same agreement or amendments to any of the agencies or officials identified by this section and W.S. 39-14-102(e) through (k). Any producer complying with this section shall not be required to provide other state agencies authorized by law to have access to the information, additional copies of sales agreements, amendments or summaries except as required through formal discovery in a contested case.

(ii) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;

(iii) For mines and mining claims, the department may presume that the property is located in the county in which production is reported by the taxpayer. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;

(iv) Except as provided in paragraph (v) of this subsection, each taxpayer liable for severance taxes under W.S. 39-14-103 shall report monthly to the department. The monthly tax reports are due on or before the twenty-fifth day of the second month following the month of production. Reports shall be filed on forms prescribed by the department. The department may allow extensions for filing returns by regulation;

(v) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly reporting requirements are waived and the taxpayer shall report annually. The annual report is due on February 25 of the year following the year in which production occurred. If a taxpayer who reports and pays annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence reporting monthly as provided in paragraph (iv) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly reporting requirements or from monthly to annual reporting;

(vi) For mines and mining claims, the taxpayer shall report the location of the production to the county and tax district in which the mine or mining claim is located, based upon the actual taxable production produced by the mine in each county or tax district. Other reasonable methods of reporting the location of production may be approved by the department upon written request of the taxpayer or taxing jurisdiction.

(b) Payment. The following shall apply:

(i) Annually, on or before October 10 the county treasurer shall send a written statement in sealed envelopes of total tax due, itemized as to property description, assessed value and mill levies, to each taxpayer at his last known address. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;

(ii) Ad valorem taxes provided by this act are due and payable:

(A) For the 2019 tax year and all preceding tax years, at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(B) Effective January 1, 2020 for tax year 2020 and each year thereafter, ad valorem taxes are due as provided in W.S. 39-13-113.

(iii) Except as provided in paragraph (iv) of this subsection, each taxpayer liable for a severance tax under W.S. 39-14-103 shall pay monthly tax payments to the department. The payment shall be determined by the taxpayer based on the value of the gross product produced and saved during the second preceding month, and tax computed on value at rates prescribed in this chapter. The monthly tax payments are due on or before the twenty-fifth day of the second month following the month of production. If the report the taxpayer is required to file shows tax due, the taxpayer shall pay the tax due when the report is filed. The department may allow extensions for paying taxes by regulation. The department may, if an extension is granted, request the payment of the reasonable estimate of ninety percent (90%) of the tax by the statutory due date, with the remaining tax remitted with the extended return;

(iv) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly payment requirements are waived and the taxpayer shall pay the tax annually. The annual payment is due on February 25 of the year following the year in which production occurred. If a taxpayer who pays annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence remitting tax payments as provided in paragraph (iii) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly payment requirements or from monthly to annual payment.

(c) Timelines. Except as otherwise provided, there are no specific applicable provisions for timelines for this article.

39-14-108. Enforcement.

(a) General. The following shall apply:

(i) If the statement provided by W.S. 39-14-107(a)(i) is not filed, the department shall value the property from the best information available. The department may use information other than contained in the statement provided by W.S.

39-14-107(a)(i) to determine the fair market value of the property provided by W.S. 39-14-102(a);

(ii) When a taxpayer producing valuable deposits fails to pay the taxes imposed by this article when due, the purchaser of the produced valuable deposit shall withhold and remit to the department the taxpayer's subsequently accruing taxes on the produced valuable deposit acquired by the purchaser. This provision is subject to the following conditions:

(A) The department shall notify the purchaser and taxpayer in writing on or before the first day of the production month for which subsequent taxes are due that the purchaser shall begin remitting taxes to the department as provided in W.S. 39-14-107(b)(iii);

(B) The department shall notify the purchaser in writing of the proper rates for calculating taxes due and the percentage of the produced valuable deposit subject to taxation by this article;

(C) The amount of tax paid by a purchaser to the department, as required by this paragraph, shall offset and satisfy all claims for payments for the purchase of produced valuable deposits to the extent of the tax payment;

(D) This paragraph shall not apply under circumstances where the purchaser is required to continue payments due to legal proceedings;

(E) This paragraph shall not apply until after the purchaser has been notified in writing that subsequent accruing taxes will be payable by the purchaser.

(iii) Severance taxes due together with interest, penalties and costs shall be collectible by the department by appropriate judicial proceedings.

(b) Audits. The following shall apply:

(i) The department may employ examiners and obtain other technical services, to investigate and examine the books and records of any person paying taxes imposed under W.S. 39-13-101 through 39-13-111. The department shall notify the county assessor of any change in valuation as determined by audits, examinations or investigations establishing:

(A) Taxable volumes or values were not accurately reported;

(B) Clerical errors were made in determining taxable volumes or values;

(C) Taxable volumes or values for the year that production occurred were not calculated in compliance with Wyoming statutes or rules governing the determinations; or

(D) Additional payment for production was received and not reported whether such payment was received in the year of production or in subsequent years.

(ii) Repealed By Laws 2012, Ch. 84, § 102.

(iii) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-109(b)(ii), provided that the return is filed within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-107(a)(i), and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection. Commencement of an audit, completion of an audit, and final audit findings and final determination by the department being issued to the taxpayer shall not preclude the taxpayer from filing amended returns within the time period specified herein, and the amended returns may be audited within the time period stated in paragraph (vii) of this subsection;

(iv) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to assess deficient severance tax payments, interest and penalty, if any, for the same periods governing mine product valuation amendments pursuant to paragraphs (ii) and (iii) of this subsection;

(v) All audits or department reviews, as applicable, pursuant to paragraphs (ii), (iii) and (iv) of this subsection are subject to the following conditions:

(A) Audits are commenced when the taxpayer receives written notice of the intended action;

(B) Prior to entering the premises of a taxpayer or third party, the taxpayer or third party shall be provided at least fourteen (14) days written notice;

(C) Audits are completed when the final findings are issued to the taxpayer by the department of audit;

(D) Unless otherwise agreed to in writing, audits shall be completed and the final audit findings issued to the taxpayer not later than the end of the month two (2) years after the audit is commenced and not sooner than one (1) year following the reporting date for ad valorem taxes;

(E) Any assessment or levy, including the assessment of a penalty and interest, if any, resulting from final audit findings or department review shall be issued within one (1) year following the completion of the audit or review;

(F) Upon receipt of department review findings, the taxpayer shall have sixty (60) days in which to submit a response.

(vi) Where there is evidence of gross negligence by the taxpayer in reporting and valuing production, an audit may examine prior years and issue assessments where gross negligence occurred. This section shall not apply to mine product valuation amendments to add the value of unreported production;

(vii) Audits provided by this article shall commence within three (3) years and six (6) months immediately following the reporting date for ad valorem taxes and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-103(b) for a period of seven (7) years and make them available to department examiners for audit purposes. Amended returns filed with the department during the conduct of an audit prior to the issuance of the final audit findings may be made available by the taxpayer to the audit examiners. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

(viii) In order to examine relevant books or records of a taxpayer subject to a tax imposed by this article or to

secure any information related to enforcement of this article, authorized representatives of the department may at any time during normal business hours enter premises of a taxpayer liable for a tax imposed by this article or the premises of any third party having information regarding that taxpayer's liability. Prior to entering the premises of a taxpayer or third party, the department shall provide fourteen (14) days written notice to the taxpayer and third party;

(ix) The state may employ auditors and obtain other technical assistance necessary to determine if the tax imposed by this article has been properly reported and paid.

(c) Interest. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating interest regarding severance tax, the department shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. In calculating interest regarding ad valorem tax, the county treasurer shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. The board of county commissioners shall be bound by any decision made by the department of revenue in the course of an audit conducted under subsection (b) of this section concerning the time period during which interest shall accrue and be due and payable;

(ii) Taxes are delinquent pursuant to paragraphs (iii) and (iv) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due;

(iii) Except for any delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-107(b)(ii) is delinquent after the day on which it is payable and shall bear interest at eighteen percent (18%) per annum. Effective January 15, 2015, for delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-107(b) shall be delinquent following the day on which it

is payable and shall bear interest at the rate set forth in paragraph (iv) of this subsection until paid or collected;

(iv) Effective January 1, 2015, interest at an annual rate equal to the average prime interest rate as determined by the state treasurer during the preceding fiscal year plus four percent (4%) shall be added to all delinquent severance taxes and ad valorem taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section on any mineral produced on or after January 1, 2015. To determine the average prime interest rate, the state treasurer shall average the prime interest rate for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent severance taxes and ad valorem taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent. In no instance shall the delinquent tax rate be less than twelve percent (12%) nor greater than eighteen percent (18%) from any mineral produced on or after January 1, 2015. The interest rate on any delinquent severance and ad valorem tax from any mineral produced before January 1, 2015, shall be as provided by the statutes in effect at the time the mineral was produced;

(v) The department may credit or waive any interest on severance tax imposed by this subsection as part of a settlement or for any other good cause.

(d) Penalties. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating penalty, the department or board of county commissioners shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any penalty due;

(ii) If any person fails to file the report required by W.S. 39-14-107(a)(i)(A) by the due date or any extension thereof, the department may impose a penalty equal to a total of one percent (1%) of the taxable value of the production from the well, mine or mining claim but not to exceed five thousand dollars ($5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department of revenue other than those required by W.S.

39-14-107(a)(iv) or 39-14-107(a)(i)(A), the department may impose a penalty of up to one thousand dollars ($1,000.00). The department may waive penalties under this paragraph for good cause. Penalties imposed under this paragraph may be appealed to the state board of equalization;

(iii) If any person fails to make or file a return and remit the tax as required by W.S. 39-14-107, the department shall impose a penalty of five percent (5%) of the taxes due for each thirty (30) day period, or fraction thereof, elapsing between the due date of the return and the date filed, unless the person for good cause obtains from the department an extension of time for filing prior to the due date for filing. In no event shall the total penalty imposed by this subsection exceed twenty-five percent (25%) of the tax due. The department, for good cause, may waive a penalty imposed for failure to file a return for any one (1) month in a calendar year, provided that:

(A) The return was filed within five (5) business days following the due date, including an approved extension period; and

(B) The taxpayer requests the waiver in writing within fifteen (15) days after the return was filed, setting forth the reasons for the late filing.

(iv) If any part of a tax deficiency is due to negligence or intentional disregard of rules and regulations, there shall be added a penalty of five percent (5%) of the amount of the deficiency plus interest as provided by paragraph (c)(iv) of this subsection. The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after receipt of notice and demand by the department;

(v) The department may credit or waive penalties imposed by paragraphs (iii) and (iv) of this subsection as part of a settlement or for any other good cause.

(e) Liens. The following shall apply:

(i) Repealed by Laws 2002, Ch. 50, § 2.

(ii) Repealed By Laws 2002, Ch. 50, § 2.

(iii) Repealed By Laws 2002, Ch. 50, § 2.

(iv) All taxes, fees, penalties and interest imposed under this article are an automatic and continuing lien in favor of the state of Wyoming. The lien is on all property in the state of Wyoming, real, tangible and intangible, including all after acquired property rights, future production and rights to property, of any person severing minerals in this state and who is liable under Wyoming law for the collection, payment or remittance of the severance tax and corresponding penalty or interest as of the date such taxes, fees, penalties or interest is due, and remains a lien until paid;

(v) A lien under this subsection is also a lien on all interests in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral;

(vi) Any lien arising under this subsection is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by paragraph (viii) of this subsection;

(vii) The department may file a notice of lien at any time at its discretion, except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to a district court or the supreme court shall stay enforcement of a lien filed by the department until such appeal has been exhausted or concluded;

(viii) In order to perfect a tax lien under this subsection, the department of revenue shall file a notice of the tax lien with the secretary of state. The notice of the tax lien shall contain:

(A) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the person severing the mineral;

(B) The name and address of the department of revenue as the holder of the lien and the name of the contact person within the department;

(C) The amount of the tax, fees, penalties and interest owed the state of Wyoming;

(D) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after acquired property and rights to the property belonging to the person who severed the mineral and located within the state of Wyoming, as well as all interest in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

(ix) No other action beyond that described in paragraph (viii) of this subsection shall be required to perfect a tax lien;

(x) The filing of the notice of the tax lien as described in paragraph (viii) of this subsection shall constitute record notice of the tax lien;

(xi) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(xii) Any tax lien created under this subsection and duly filed with the secretary of state shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the state;

(xiii) In the event of foreclosure, the department of revenue shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(xiv) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(xv) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was

severed and on all future production from the same leasehold, the department may for good cause shown, release the lien on all property in this state, real, tangible and intangible, and settle delinquent taxes, interest and penalties to be collected against future production from that leasehold;

(xvi) The secretary of state is authorized and directed to maintain copies of all tax liens filed by the department of revenue pursuant to this chapter, and to maintain a data base of such tax liens and to provide copies to any person pursuant to the duties of the secretary of state as set forth in W.S. 9-1-301 et seq. All tax liens on file with any county in this state and in good standing on the effective date of this paragraph shall remain effective and in good standing. Within sixty (60) days of the effective date of this paragraph, the director of the department of revenue shall transmit to the secretary of state for filing copies of all tax liens that the director seeks to have in continuing effect. Upon the filing of a copy of the tax lien with the secretary of state, the tax lien shall continue to be fully effective until released by the department of revenue.

(f) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-14-109. Taxpayer remedies.

(a) Interpretation requests. The following shall apply:

(i) The taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and any additional information the department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

(ii) A taxpayer may request and the department shall provide written interpretations of these statutes and rules. When requesting an interpretation, a taxpayer must set forth the facts and circumstances pertinent to the issue. If the department deems the facts and circumstances provided to be insufficient, it may request additional information. A taxpayer may act in reliance upon a written interpretation through the end of the calendar year in which the interpretation was issued, or until revoked by the department, whichever occurs last if the

pertinent facts and circumstances were substantially correct and fully disclosed.

(b) Appeals. The following shall apply:

(i) Following determination of the fair market value of property the department shall notify the taxpayer by mail of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark and appear before the board at a time specified by the board. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy;

(ii) Mine product valuation amendments under this section may be appealed by the taxpayer to the board within thirty (30) days of the final administrative decision;

(iii) Any taxpayer who feels aggrieved by the valuation and taxes levied by this article may appeal to the board. The appeal does not relieve the taxpayer from paying the tax when due and payable nor does the payment invalidate the appeal. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax, interest or penalty imposed by this article;

(iv) The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon application of any interested person adversely affected, including boards of county commissioners for the purposes of this paragraph, under the contested case procedures of the Wyoming Administrative Procedure Act. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board;

(v) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the

board to the district court of the county in which the property or some part thereof is situated.

(c) Refunds. The following shall apply:

(i) If a taxpayer has reason to believe that ad valorem taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting amended returns within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-107(a)(i). Any refund granted shall be subject to modification or revocation upon audit;

(ii) If a taxpayer has reason to believe that taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting an amended return within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-107(a)(i). Refunds of two thousand dollars ($2,000.00), or less may be applied to subsequent payments for taxes imposed by this article. Requests for refunds exceeding two thousand dollars ($2,000.00) shall be approved in writing by the department prior to the taxpayer receiving credit. All refunds granted are subject to modification or revocation upon audit;

(iii) Notwithstanding paragraphs (i) and (ii) of this subsection, the taxpayer is entitled to receive a refund of any overpaid ad valorem or severance tax identified by an audit regardless of whether a refund has been requested.

(d) Credits. The following shall apply:

(i) Any refund may, at the discretion of the board of county commissioners, be made in the form of credit against future tax payments for a period not to exceed five (5) years. Unless otherwise agreed to by the taxpayer, refunds in the form of credit against future tax payments shall be made in no less than equal annual amounts. The board of county commissioners shall not provide a credit for interest on the excess tax paid unless the taxes are paid under protest due to an appeal pending before the state board of equalization and the taxpayer prevails in the appeal;

(ii) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit without regard to the limitation period for requesting refunds;

(iii) If a taxpayer overpaid taxes imposed by this article, the department shall allow a credit in the amount of the overpayment to be taken on the taxpayer's subsequent monthly reports for the production year.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. The following shall apply:

(i) If ad valorem taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(iii) This provision does not enlarge or curtail the ability of a taxpayer to appeal any department of revenue decision as otherwise provided for under this act.

39-14-110. Statute of limitations.

Except as otherwise provided in this article, there is no general statute of limitations for this article.

39-14-111. Distribution.

(a) As provided by W.S. 39-14-104(a), the total severance tax rate for surface coal shall be six percent (6%). As provided by W.S. 39-14-104(b), the total severance tax rate for underground coal shall be three and three-quarters percent (3.75%). A one and one-half percent (1.5%) tax imposed by W.S. 39-14-104(a)(i) and a one and one-half percent (1.5%) tax imposed by W.S. 39-14-104(b)(i) shall be deposited into the permanent Wyoming mineral trust fund. All other taxes imposed by W.S. 39-14-104(a) and (b) shall be deposited into the severance tax distribution account.

(b) Repealed by Laws 2002, Ch. 62, § 2.

(c) Repealed By Laws 2002, Ch. 62, § 2.

(d) Repealed By Laws 2002, Ch. 62, § 2.

(e) Repealed by Laws 2016, ch. 16, § 2.

(f) Repealed by Laws 2000, Ch. 97, § 4.

(g) All payments received pursuant to W.S. 39-14-107(b)(iii) shall be transferred to an account. The monies in this account shall be invested or deposited in accordance with W.S. 9-4-714 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-107(b)(iii) shall be distributed in accordance with this section subject to the following:

(i) Revenues earned during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes;

(ii) Revenues which are earned and received during the first three (3) calendar quarters of the fiscal year shall be distributed within the first fifteen (15) days of October, January and April. For the last quarter of each fiscal year, revenues earned or received shall be distributed not later than June 30. In computing distributions for the last quarter, the state treasurer shall use the most recent consensus revenue estimating group estimates to the extent that earnings cannot be determined by June 30. Not later than September 15, the state treasurer shall compute the actual earnings for the last quarter of the preceding fiscal year and make adjustments to the October distributions in an amount equal to the difference between

revenues earned and actual distributions for the preceding fiscal year.

(h) Repealed By Laws 2001, Ch. 209, § 3.

(j) Repealed by Laws 2000, Ch. 97, § 4.

(k) Repealed By Laws 2002, Ch. 62, § 2.

ARTICLE 2 - OIL AND GAS

39-14-201. Definitions.

(a) As used in this article:

(i) "Arm's-length market or sales price" means the transaction price determined in connection with a bona fide arm's length sale;

(ii) "Bona fide arm's-length sale" means a transaction in cash or terms equivalent to cash for specified property rights after reasonable exposure in a competitive market between a willing, well informed and prudent buyer and seller with adverse economic interests and assuming neither party is acting under undue compulsion or duress;

(iii) "Average daily production" means the qualified maximum total production of domestic crude oil produced from wells reported as oil wells to the Wyoming oil and gas commission during the preceding calendar year divided by the number of calendar days in that year times the number of wells which produced and wells which injected substances for the recovery of crude petroleum from that property or lease in that year. To qualify as maximum total production each well must have been maintained at the maximum feasible rate of production in accordance with recognized conservation practices and not significantly curtailed by reason of mechanical failure or other disruption in production;

(iv) "Collection wells" means reservoir access holes drilled from underground shafts or tunnels from which crude oil or natural gas is produced;

(v) "Compressor" means a device associated with processing or transporting natural gas which mechanically increases the pressure of natural gas;

(vi) "Crude oil" means the crude petroleum oil and any other hydrocarbons, regardless of gravity, produced at the well in liquid form by ordinary production methods and which are not the result of condensation of gas before or after it leaves the reservoir;

(vii) "Dehydrator" means a device which removes water vapor that is commonly associated with raw natural gas;

(viii) "Department review" means, but is not limited to, corrections of clerical errors or reconciliations of tax reports with reports required by other state or federal agencies;

(ix) "Gathering" means the transportation of crude oil, lease condensate or natural gas from multiple wells by separate and individual pipelines to a central point of accumulation, dehydration, compression, separation, heating and treating or storage;

(x) "Heating and treating" means the removal of solid, liquid and gaseous components from the well stream by chemical, mechanical and thermal processes;

(xi) "Lease" means the area encompassed in the leasehold granting the right to explore for or produce crude oil or natural gas, which may include a single tract or multiple tracts of land described in the instrument granting the leasehold;

(xii) "Lease automatic custody transfer unit (LACT)" means a device which automatically and mechanically measures and at which point custody of crude oil transfers from the producer to the purchaser;

(xiii) "Lease condensate" means liquid hydrocarbons which are separated from other components of the natural gas production stream on the lease or before the inlet to a natural gas processing facility;

(xiv) "Mine product valuation amendment" means a valuation adjustment determination made by the department including special directives;

(xv) "Natural gas" means all gases, both hydrocarbon and nonhydrocarbon, that occur naturally beneath the earth's

crust and are produced from an oil or gas well. For the purposes of taxation, the term natural gas includes:

(A) Products separated for sale or distribution during processing of the natural gas stream including, but not limited to plant condensate, natural gas liquids and sulfur;

(B) Natural gas that is consumed on the site where the natural gas is produced for any purpose except for those specified in W.S. 39-14-205(j) and (m).

(xvi) "Purchaser" means the first purchaser who acquires the produced crude oil, lease condensate or natural gas from the taxpayer for value;

(xvii) "Previously shut-in well" means a well from which crude oil previously has been produced and from which no production has occurred for at least the two (2) consecutive years prior to January 1, 1995;

(xviii) "Processing" means any activity occurring beyond the inlet to a natural gas processing facility that changes the well stream's physical or chemical characteristics, enhances the marketability of the stream, or enhances the value of the separate components of the stream. Processing includes, but is not limited to fractionation, absorption, adsorption, flashing, refrigeration, cryogenics, sweetening, dehydration within a processing facility, beneficiation, stabilizing, compression (other than production compression such as reinjection, wellhead pressure regulation or the changing of pressures and temperatures in a reservoir) and separation which occurs within a processing facility;

(xix) "Property" means lease or unit. The term "property" is synonymous with the term "mining claim";

(xx) "Recompletion" means any downhole operation that is conducted to establish production of an oil or gas well in any geological interval not currently completed or producing which has been approved as a recompletion by the Wyoming oil and gas conservation commission;

(xxi) "Reservoir" means an underground accumulation of oil or gas or both characterized by a single pressure system which is segregated from other such accumulations;

(xxii) "Separating" means the isolation of the well stream into discrete gas, liquid hydrocarbons, liquid water and solid components;

(xxiii) "Severance tax" means an excise tax imposed on the present and continuing privilege of removing, extracting, severing or producing any mineral in this state;

(xxiv) "Stripper production" means the production from a property or lease whose average daily production of crude petroleum from wells reported as oil wells to the Wyoming oil and gas commission did not exceed:

(A) Ten (10) barrels per day per well during the preceding calendar year if the average price received by the producer for production from the property was twenty dollars ($20.00) or more per barrel; or

(B) Fifteen (15) barrels per day per well during the preceding calendar year if the average price received by the producer for production from the property was less than twenty dollars ($20.00) per barrel.

(xxv) "Sweetening" means any activity that removes acid gases, such as hydrogen sulfide and carbon dioxide, from the well stream. Sweetening includes, but is not limited to absorption, stabilization, thermal and catalytic conversions, chemical reaction and regeneration;

(xxvi) "Tertiary production" means the crude oil recovered from a petroleum reservoir by means of a tertiary enhanced recovery project to which one (1) or more tertiary enhanced recovery techniques meeting the certification requirements of the Wyoming oil and gas conservation commission or the United States government are being applied;

(xxvii) "Unit" means the total area incorporated in a unitization agreement providing for a consolidated development and operational plan to recover oil or gas from the lease areas incorporated in the unit. Participating areas of units as designated by the Wyoming oil and gas conservation commission may be designated as separate units for production tax purposes;

(xxviii) "Unreported production" means production volume for which no tax report was filed for the reporting period by the taxpayer or his agent;

(xxix) "Value of the gross product" means fair market value as prescribed by W.S. 39-14-203(b), less any deductions and exemption allowed by Wyoming law or rules;

(xxx) "Well" means a hole drilled in the earth for the purpose of finding or producing crude oil or natural gas;

(xxxi) "Wildcat well" means any crude oil or natural gas well designated as a wildcat well by the Wyoming oil and gas conservation commission. The Wyoming oil and gas conservation commission shall adopt rules and criteria to implement this designation process. The rules and criteria shall provide that wildcat wells are wells outside known fields or new wells which are determined by the commission to have discovered crude oil or natural gas in a pool not previously proven productive;

(xxxii) "Workover" means any downhole operation that is designed to sustain, restore or increase the production rate or the ultimate recovery in the geologic interval in which an oil or gas well or group of wells is currently completed and producing and approved as a workover by the Wyoming oil and gas conservation commission;

(xxxiii) For the purposes of W.S. 39-14-203(b)(vi)(E), "rate of return" means the weighted average cost of capital (hereafter referred to as the "capitalization rate") as calculated under this paragraph for the ten (10) largest natural gas producers in this state on a production volume basis during the preceding production year for which the appropriate data is publicly available (hereafter referred to as the "representative companies"). The following shall apply:

(A) The capitalization rate is any rate used to convert an income stream into a present worth of future benefits. The rate reflects the relationship between one (1) year's income or an annual average of several years' income and the corresponding value. The department shall annually calculate the capitalization rate based upon the band of investment method as defined by this paragraph. The primary components of the capitalization rate shall include capital structure and cost of capital (debt, preferred and equity capital) as developed in appropriate money markets for the representative companies;

(B) "Band of investment method" means that the capitalization rate is equal to the weighted average cost of the

debt and equity portions of the capital investment. The following shall apply:

(I) Proper development and application of the band of investment shall require obtaining and analyzing data for the percent of debt and equity which makes up the capital structure as determined from published financial sources such as Moody's bond record, Moody's bond survey, Value Line, Moody's public utility or transportation manuals, regulatory reports or other recognized financial materials. The determination shall be done by the corporate bonds' rating of the representative companies or other means if bond ratings are not available;

(II) Debt rate estimates used in the band of investment method shall reflect the average current cost of yield to maturity of outstanding issues of debt financing for the year ending closest to the date of the calculation of the capitalization rate required by this paragraph. The rates shall be taken from published financial sources such as Moody's public utility news reports or other recognized financial materials. The determination shall be done by corporate bond rating of the representative companies;

(III) Preferred rate estimates used in the band of investment method shall reflect the average current cost of market yield of outstanding issues of preferred stock financing for the year ending closest to the date of the calculation of the capitalization rate required by this paragraph. The rates shall be taken from published financial sources such as Moody's public utility news reports or other recognized financial materials. The determination shall be done by corporate bond rating of the representative companies;

(IV) The current cost of equity shall be based on data from the capital markets of the representative companies. Equity rates shall reflect the representative cost of equity financing for the representative companies by corporate bond rating as of the date of the calculation of the capitalization rate under this paragraph. The current cost of equity shall be developed by accepted models in the appraisal and financial communities. These models shall include, but are not limited to, equity risk premium, capital asset pricing model and the discounted cash flow model. The sources of required data shall be taken from published financial sources such as Value Line, Ibbotson Associates, Wall Street Journal, regulatory filings and other recognized financial materials. Not later

than March 15 of each year, the department shall conduct a public meeting for presentation of the capitalization rate to be used to value production in the same calendar year in which the rate is determined. Notice of the date and time of the meeting shall be provided to all interested parties at least thirty (30) days prior to the meeting. Interested parties may present written or oral comments on the proposed capitalization rate or within five (5) business days thereafter. A final determination of the capitalization rate shall be made available on or before March 31 or as soon thereafter as possible;

(V) Within thirty (30) days of the final capitalization rate determination under this paragraph, the taxpayer shall file amended returns and remit any severance tax due for that portion of the year for which the capitalization rate had yet to be determined and no interest or penalty shall be due as a result of the application of the new capitalization rate.

(xxxiv) For the purposes of W.S. 39-14-203(b)(vi)(E), "return on investment" means the product of the rate of return multiplied by the gross capital investment in all processing and transportation facilities used by the taxpayer to process or transport natural gas from the point of valuation to the point of arms-length sale as maintained on the taxpayer's books and records under generally accepted accounting principles;

(xxxv) For the purposes of W.S. 39-14-203(b)(vi)(E), "total direct processing and transportation costs" means all costs incurred by the taxpayer to operate all processing or transportation facilities from the point of valuation to the point of arms-length sale as maintained on the taxpayer's books and records. The costs shall include salaries and benefits; contract labor; repairs and maintenance including processing facility turnarounds; fuel, power and utilities; chemicals; processing facility premise lease costs to nonaffiliated parties; waste water treatment; disposal of byproduct and waste products; safety; costs of environmental permitting and monitoring, federal and state environmental compliance fees and costs, excluding compensatory and punitive damages and governmental penalties; laboratory; distributive control system; and ad valorem taxes on real and tangible personal property excluding the gross products tax. The taxpayer shall be entitled to its proportionate share of the total direct processing and transportation costs as measured by its percentage of inlet volumes;

(xxxvi) For the purposes of paragraph (xxxiv) of this subsection, "gross capital investment" means the total gross capitalized investment in the processing and transportation facilities from the point of valuation to the point of arms-length sale as maintained on the taxpayer's books and records under generally accepted accounting principles. The gross capital investment shall be calculated based on the company's books and records as of January 1 plus December 31 of the production year, divided by two (2). For purposes of this paragraph, gross capital investment shall not include any investment in equipment that is considered permanently abandoned under generally accepted accounting principles. Gross capital investment shall include items which are not in continuous operation if they remain on the company's books and records under generally accepted accounting principles;

(xxxvii) "Qualifying well" means a well in which:

(A) A well site is already connected to a pipeline, pipeline capacity is unavailable on the existing pipeline and the producer and the pipeline operator jointly have filed an application with the Wyoming oil and gas conservation commission attesting to the lack of existing pipeline takeaway capacity;

(B) A producer's well is not connected to an existing pipeline but the producer's lands, leases, wells or gas are contractually dedicated to a pipeline operator and the producer and the pipeline operator to which the lands, leases, well, or gas are dedicated jointly have filed an application with the Wyoming oil and gas conservation commission attesting that it is either technically or commercially unfeasible to connect a pipeline to the producer's well; or

(C) A producer's well is not already connected to an existing pipeline and the producer's lands, leases, wells or gas are not contractually dedicated but the producer unilaterally has filed an application with the Wyoming oil and gas conservation commission attesting to these facts.

39-14-202. Administration; confidentiality.

(a) Administration. The following shall apply:

(i) The department shall annually value and assess crude oil, lease condensate or natural gas production at its fair market value for taxation;

(ii) Based upon the information received or procured pursuant to W.S. 39-14-207(a) or 39-14-208(a), the department shall annually value crude oil, lease condensate and natural gas for the preceding calendar year in appropriate unit measures at the fair market value of the product, after the mining or production process is completed;

(iii) Annually, on or before June 1, or as soon thereafter as the fair market value is determined, the department shall certify the valuation determined by the department to the county assessor of the county from which the crude oil, lease condensate or natural gas was produced to be entered upon the assessment rolls of the county;

(iv) Repealed by Laws 2009, Ch. 168, § 207.

(v) Repealed by Laws 2009, Ch. 168, § 207.

(vi) Repealed by Laws 2009, Ch. 168, § 207.

(vii) Repealed by Laws 2009, Ch. 168, § 207.

(viii) Repealed by Laws 2009, Ch. 168, § 207.

(ix) Repealed By Laws 2008, Ch. 44, § 2.

(x) Repealed by Laws 2009, Ch. 168, § 207.

(xi) Repealed By Laws 2000, Ch. 68, § 1.

(b) Confidentiality. The following shall apply:

(i) All taxpayer returns and return information shall be confidential and, except as authorized below, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall disclose any such information obtained by him in connection with his service as an officer or employee;

(ii) As used in this subsection, taxpayer returns and return information shall include, but not be limited to, all statements, reports, summaries and all other data and documents under audit or provided by the taxpayer in accordance with the provisions of W.S. 39-14-207(a) and related provision;

(iii) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall release taxpayer returns and return information pertaining to taxes imposed by this article, except:

(A) Information may be released to the governor or his designee, members of the board, to employees of the department of audit, the department of revenue, the consensus revenue estimating group and to the attorney general;

(B) Upon prior notice to the taxpayer, information may be released by the department, upon written application, to any other governmental entity if the governmental entity shows sufficient reason to obtain the information for official business;

(C) Information is admissible in court or administrative proceedings related to mineral taxes or government royalties.

(iv) Any person receiving information pursuant to subparagraph (iii)(B) of this subsection shall sign an agreement with the department to keep the information confidential;

(v) Units of production reported by the taxpayer and the taxpayer's taxable value are not confidential and may be released without qualification;

(vi) Any person who negligently violates this subsection is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00). Any person who intentionally violates this subsection is guilty of a misdemeanor and upon conviction shall be fined not less than one thousand dollars ($1,000.00), but not more than five thousand dollars ($5,000.00) and imprisoned for not more than one (1) year.

39-14-203. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied a severance tax on the value of the gross product extracted for the privilege of severing or extracting crude oil, lease condensate or natural gas in the state. The tax imposed by this subsection shall be in addition

to all other taxes imposed by law including, but not limited to, ad valorem taxes imposed by W.S. 39-13-101 through 39-13-111.

(b) Basis of tax. The following shall apply:

(i) Crude oil, lease condensate and natural gas shall be valued for taxation as provided in this subsection;

(ii) The fair market value for crude oil, lease condensate and natural gas shall be determined after the production process is completed. Notwithstanding paragraph (x) of this subsection, expenses incurred by the producer prior to the point of valuation are not deductible in determining the fair market value of the mineral;

(iii) The production process for crude oil or lease condensate is completed after extracting from the well, gathering, heating and treating, separating, injecting for enhanced recovery, and any other activity which occurs before the outlet of the initial storage facility or lease automatic custody transfer (LACT) unit;

(iv) The production process for natural gas is completed after extracting from the well, gathering, separating, injecting and any other activity which occurs before the outlet of the initial dehydrator. When no dehydration is performed, other than within a processing facility, the production process is completed at the inlet to the initial transportation related compressor, custody transfer meter or processing facility, whichever occurs first;

(v) If the crude oil, lease condensate or natural gas production as provided by paragraphs (iii) and (iv) of this subsection are consumed as defined by W.S. 39-14-201(a)(xv)(B), processed or transported, sold to a third party or processed or transported by a third party, at or prior to the point of valuation provided in paragraphs (iii) and (iv) of this subsection, the fair market value shall be the value established by bona fide arms-length transaction;

(vi) In the event the crude oil, lease condensate or natural gas production as provided by paragraphs (iii) and (iv) of this subsection is not sold at or prior to the point of valuation by bona fide arms-length sale, or, except as otherwise provided, if the production is used without sale, the department shall identify the method it intends to apply under this paragraph to determine the fair market value and notify the

taxpayer of that method on or before September 1 of the year preceding the year for which the method shall be employed. The department shall determine the fair market value by application of one (1) of the following methods:

(A) Comparable sales-The fair market value is the representative arms-length market price for minerals of like quality and quantity used or sold at the point of valuation provided in paragraphs (iii) and (iv) of this subsection taking into consideration the location, terms and conditions under which the minerals are being used or sold;

(B) Comparable value-The fair market value is the arms-length sales price less processing and transportation fees charged to other parties for minerals of like quantity, taking into consideration the quality, terms and conditions under which the minerals are being processed or transported;

(C) Netback-The fair market value is the sales price minus expenses incurred by the producer for transporting produced minerals to the point of sale and third party processing fees. The netback method shall not be utilized in determining the taxable value of natural gas which is processed by the producer of the natural gas;

(D) Proportionate profits – The proportionate profits method shall only be used as a method in conjunction with the provisions of the modified netback method in subparagraph (E) of this paragraph. The fair market value is:

(I) The total amount received from the sale of the minerals minus exempt royalties, nonexempt royalties and production taxes times the quotient of the direct cost of producing the minerals divided by the direct cost of producing, processing and transporting the minerals; plus

(II) Nonexempt royalties and production taxes.

(E) Modified netback – The fair market value is:

(I) The total amount received from the sale of the natural gas minus the total direct processing and transportation costs, any arms-length transportation fees from the point of valuation to the point of arms-length sale, overhead costs directly related to facility operations not to exceed ten percent (10%) of the total direct processing and

transportation costs, exempt royalties and return on investment incurred by the taxpayer from the point of valuation to the point of arms-length sale;

(II) There shall be one (1) point of valuation for all interest owners of the processing facility;

(III) Any producer utilizing the modified netback method set forth in this subparagraph shall be required to calculate the taxable value for the tax year under the methods of both this subparagraph and subparagraph (D) of this paragraph (hereafter referred to as the "annual floor test"). The taxable value for the year shall be the higher of the two (2) taxable values determined under the annual floor test. If the valuation method is changed as a result of the provision in this subparagraph, no interest or penalties shall be due if the taxpayer files the amended returns and remits the additional severance tax due under this subparagraph not later than May 25 of that calendar year. After the first year of applicability of this subparagraph, for each succeeding year the taxpayer's monthly severance tax returns shall be filed using the valuation method determined under the annual floor test for the immediately preceding calendar year.

(vii) When the taxpayer and department jointly agree, that the application of one (1) of the methods listed in paragraph (vi) of this subsection does not produce a representative fair market value for the crude oil, lease condensate or natural gas production, a mutually acceptable alternative method may be applied;

(viii) If the fair market value of the crude oil, lease condensate or natural gas production as provided by paragraphs (iii) and (iv) of this subsection is determined pursuant to paragraph (vi) of this subsection, the method employed shall be used in computing taxes for three (3) years including the year in which it is first applied or until changed by mutual agreement between the department and taxpayer. If the taxpayer believes the valuation method selected by the department does not accurately reflect the fair market value of the crude oil, lease condensate or natural gas, the taxpayer may appeal to the board of equalization for a change of methods within one (1) year from the date the department notified the taxpayer of the method selected;

(ix) If the department fails to notify the taxpayer of the method selected pursuant to paragraph (vi) of this

subsection, the taxpayer shall select a method and inform the department. The method selected by the taxpayer shall be used in computing taxes for three (3) years including the year in which it is first applied or until changed by mutual agreement between the taxpayer and the department. If the department believes the valuation technique selected by the taxpayer does not accurately reflect the fair market value of the crude oil, lease condensate or natural gas, the department may appeal to the board of equalization for a change of methods within one (1) year from the date the taxpayer notified the department of the method selected;

(x) If crude oil is enhanced prior to the point of valuation as defined in paragraph (iii) of this subsection by either a blending process with a higher grade hydrocarbon or through a refining process such as cracking, then the fair market value shall be the fair market value of the crude oil absent the blending or refining process;

(xi) For natural gas, the total of all actual transportation costs from the point where the production process is completed to the inlet of the processing facility or main transmission line shall not exceed fifty percent (50%) of the value of the gross product without approval of the department based on documentation that the costs are due to environmental, public health or safety considerations, or other unusual circumstances.

(c) Taxpayer. The following shall apply:

(i) In the case of ad valorem taxes on crude oil, lease condensate or natural gas produced under lease, the lessor is liable for the payment of ad valorem taxes on crude oil, lease condensate or natural gas production removed only to the extent of the lessor's retained interest under the lease, whether royalty or otherwise, and the lessee or his assignee is liable for all other ad valorem taxes due on production under the lease;

(ii) In the case of severance taxes, any person extracting crude oil, lease condensate or natural gas and any person owning an interest in the crude oil, lease condensate or natural gas production to the extent of their interest ownership are liable for the payment of the severance taxes together with any penalties and interest;

(iii) Any taxpayer paying severance taxes on any crude oil, lease condensate or natural gas production may deduct the taxes paid from any amounts due or to become due to the interest owners of such production in proportion to the interest ownership.

39-14-204. Tax rate.

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

(i) One and one-half percent (1.5%); plus

(ii) One-half percent (.5%); plus

(iii) Two percent (2%); plus

(iv) Two percent (2%) except as provided in W.S. 39-14-205(n).

39-14-205. Exemptions.

(a) Stripper production is exempt from the severance taxes imposed by W.S. 39-14-204(a)(iii).

(b) Repealed by Laws 2016, ch. 16, § 2.

(c) Repealed by Laws 2016, ch. 16, § 2.

(d) In the case of tertiary production of crude oil resulting from injection of carbon dioxide gas, all Wyoming severance taxes paid on the carbon dioxide gas injected shall be deducted from and allowed as a credit against the severance taxes imposed on the oil produced by the injection.

(e) Repealed by Laws 2016, ch. 16, § 2.

(f) Repealed by Laws 2016, ch. 16, § 2.

(g) Repealed by Laws 2016, ch. 16, § 2.

(h) Crude oil produced from previously shut-in wells is exempt from the severance taxes imposed by W.S. 39-14-204(a)(ii), (iii) and (iv) for the first sixty (60) months of renewed production or until the average price received by the producer for the renewed production is equal to or exceeds twenty-five dollars ($25.00) per barrel of oil for the preceding six (6) months, whichever sooner occurs.

(j) Natural gas which is vented or flared under the authority of the Wyoming oil and gas conservation commission and natural gas which is reinjected or consumed prior to sale for the purpose of maintaining, stimulating, treating, transporting or producing crude oil or natural gas on the same lease or unit from which it was produced has no value and is exempt from taxation.

(k) Repealed by Laws 2016, ch. 16, § 2.

(m) Natural gas which is consumed prior to sale for treating by-product water as defined in W.S. 41-3-903 so the water is acceptable for beneficial use in Wyoming has no value and is exempt from taxation.

(n) Crude oil and natural gas production resulting from any well that is drilled on or after July 1, 2020 and prior to December 31, 2025 as certified, by the oil and gas conservation commission, is exempt from the severance taxes imposed by W.S. 39-14-204(a)(iv) as provided in this subsection. Subject to subsection (o) of this section, the exemption under this subsection shall not apply to natural gas production when the twelve (12) month rolling average of the Henry hub spot price for natural gas is two dollars and ninety-five cents ($2.95) or more per thousand cubic feet at the time of first production from the well and shall not apply to the production of crude oil when the twelve (12) month rolling average of the West Texas Intermediate (WTI) spot price of sweet crude oil is fifty dollars ($50.00) or more per barrel at the time of first production from the well. If the exemption under this subsection is applicable to a new well based upon the oil or gas price at the time of first production, the exemption shall be an exemption of the full two percent (2%) tax rate under W.S. 39-14-204(a)(iv) for the first six (6) months of production and shall reduce the rate under W.S. 39-14-204(a)(iv) to one percent (1%) for the next six (6) months of production.

(o) In determining the exemption under subsection (n) of this section, the department shall use the twelve (12) month

rolling average based on the monthly average of daily spot prices for West Texas Intermediate (WTI) per barrel of oil and the monthly average of daily spot prices for Henry hub per thousand cubic feet of natural gas for the twelve (12) month period immediately preceding first production from the well. The department shall post the most recent monthly average and the twelve (12) month rolling average for the calculated prices on its website. Not later than November 1 of each year, the department shall report to the joint revenue interim committee on the use of the exemptions under subsection (n) of this section, and associated revenue impacts.

(p) Natural gas that is consumed on the site and would have otherwise been vented or flared under the authority of the Wyoming oil and gas conservation commission has no value and is exempt from taxation as long as the natural gas is certified by the Wyoming oil and gas conservation commission as to have originated from a qualifying well.

(q) Tertiary production resulting from projects certified by the Wyoming oil and gas conservation commission after July 1, 2026 and before July 1, 2031 is exempt from the severance taxes imposed by W.S. 39-14-204(a)(iii) for a period of five (5) years from the date of first tertiary production. Not later than November 1, 2026 and each November 1 thereafter until November 1, 2036, the oil and gas conservation commission and the department shall report on the tertiary production qualifying for the exemption under this subsection. The report shall include the amount of production, the number of operators qualifying for the exemption, the number of wells, the amount of severance taxes paid on that production, the amount of severance taxes exempted under this subsection and the ad valorem and sales taxes paid in connection with that production.

39-14-206. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this article.

39-14-207. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) Annually, on or before February 25 of the year following the year of production any person whose crude oil, lease condensate or natural gas production is subject to W.S. 39-14-202(a) shall sign under oath and submit a statement

listing the information relative to the production and affairs of the company as the department may require to assess the production;

(ii) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;

(iii) For crude oil, lease condensate or natural gas, the taxpayer shall report the location of the production to the county and tax district in which the well or property is located, based upon the actual taxable production produced by the well or property in each county or tax district. Other reasonable methods of reporting the location of production may be approved by the department upon written request of the taxpayer or taxing jurisdiction;

(iv) For crude oil, lease condensate or natural gas, the department may presume that the production is located in the county in which production is reported by the taxpayer pursuant to paragraph (iii) of this subsection. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;

(v) Except as provided in paragraph (vi) of this subsection, each taxpayer liable for severance taxes under W.S. 39-14-203(a) shall report monthly to the department. The monthly tax reports are due on or before the twenty-fifth day of the second month following the month of production. Reports shall be filed on forms prescribed by the department. The department may allow extensions for filing returns by regulation;

(vi) If a taxpayer's liability for severance taxes is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly reporting requirements are waived and the taxpayer shall report annually. The annual report is due on February 25 of the year following the year in which production occurred. If a taxpayer who reports annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00),

that taxpayer shall commence reporting monthly as provided in paragraph (v) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly reporting requirements or from monthly to annual reporting.

(b) Payment. The following shall apply:

(i) Annually, on or before October 10 the county treasurer shall send a written statement in sealed envelopes of total ad valorem tax due, itemized as to production description, assessed value and mill levies, to each taxpayer at his last known address. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;

(ii) Ad valorem taxes are due and payable:

(A) For the 2019 tax year and all preceding tax years, at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(B) Effective January 1, 2020 for tax year 2020 and each year thereafter, ad valorem taxes are due as provided in W.S. 39-13-113.

(iii) Except as provided in paragraph (iv) of this subsection, each taxpayer liable for severance taxes under W.S. 39-14-203(a) shall pay monthly tax payments to the department. The payment shall be determined by the taxpayer based on the value of the gross product of the crude oil, lease condensate or natural gas produced and saved during the second preceding month, and tax computed on value at rates prescribed by W.S. 39-14-204(a). The monthly tax payments are due on or before the twenty-fifth day of the second month following the month of production. If the report the taxpayer is required to file shows tax due, the taxpayer shall pay the tax due when the report is filed. The department may allow extensions for paying taxes by regulation. The department may, if an extension is granted, request the payment of the reasonable estimate of ninety percent

(90%) of the tax by the statutory due date, with the remaining tax remitted with the extended return;

(iv) If a taxpayer's liability for severance taxes is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly payment requirements are waived and the taxpayer shall pay the tax annually. The annual report and payment are due on February 25 of the year following the year in which production occurred. If a taxpayer who pays annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence remitting tax payments as provided in paragraph (iii) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly payment requirements or from monthly to annual payment.

(c) Timelines. Except as otherwise specifically provided, there are no general applicable provisions for timelines for this article.

39-14-208. Enforcement.

(a) General. The following shall apply:

(i) If the statement provided by W.S. 39-14-207(a)(i) is not filed, the department shall value the crude oil, lease condensate or natural gas production from the best information available. The department may use information other than contained in the statement provided by W.S. 39-14-207(a)(i) to determine the fair market value of the production provided by W.S. 39-14-202(a);

(ii) When a taxpayer producing crude oil, lease condensate or natural gas fails to pay the severance taxes when due, the purchaser of the produced crude oil, lease condensate or natural gas shall withhold and remit to the department the taxpayer's subsequently accruing taxes on the produced crude oil, lease condensate or natural gas acquired by the purchaser. This provision is subject to the following conditions:

(A) The department shall notify the purchaser and taxpayer in writing on or before the first day of the production month for which subsequent taxes are due that the purchaser shall begin remitting taxes to the department as provided in W.S. 39-14-207(b)(iii);

(B) The department shall notify the purchaser in writing of the proper rates for calculating taxes due and the percentage of the produced crude oil, lease condensate or natural gas subject to taxation;

(C) The amount of tax paid by a purchaser to the department, as required by this paragraph, shall offset and satisfy all claims for payments for the purchase of produced crude oil, lease condensate or natural gas to the extent of the tax payment;

(D) This paragraph shall not apply under circumstances where the purchaser is required to continue payments due to legal proceedings;

(E) This paragraph shall not apply until after the purchaser has been notified in writing that subsequent accruing taxes will be payable by the purchaser.

(iii) Severance taxes due together with interest, penalties and costs shall be collectible by the department by appropriate judicial proceedings.

(b) Audits. The following shall apply:

(i) The department may employ examiners and obtain other technical services, to investigate and examine the books and records of any person paying ad valorem taxes under W.S. 39-13-101 through 39-13-111. The department shall notify the county assessor of any change in valuation as determined by audits, examinations or investigations establishing:

(A) Taxable volumes or values were not accurately reported;

(B) Clerical errors were made in determining taxable volumes or values;

(C) Taxable volumes or values for the year that production occurred were not calculated in compliance with Wyoming statutes or rules governing the determinations; or

(D) Additional payment for production was received and not reported whether such payment was received in the year of production or in subsequent years.

(ii) Repealed By Laws 2012, Ch. 84, § 102.

(iii) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county from which the crude oil, lease condensate or natural gas was produced, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-209(b)(v), provided that the return is filed within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-207(a)(i), and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection. Commencement of an audit, completion of an audit, and final audit findings and final determination by the department being issued to the taxpayer shall not preclude the taxpayer from filing amended returns within the time period specified herein, and the amended returns may be audited within the time period stated in paragraph (vii) of this subsection;

(iv) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to assess deficient severance tax payments, interest and penalty, if any, for the same periods governing mine product valuation amendments pursuant to paragraphs (ii) and (iii) of this subsection;

(v) All audits or department reviews, as applicable, pursuant to paragraphs (ii), (iii) and (iv) of this subsection are subject to the following conditions:

(A) Audits are commenced when the taxpayer receives written notice of the intended action;

(B) Prior to entering the premises of a taxpayer or third party, the taxpayer or third party shall be provided at least fourteen (14) days written notice;

(C) Audits are completed when the final findings are issued to the taxpayer by the department of audit;

(D) Unless otherwise agreed to in writing, audits shall be completed and the final audit findings issued to the taxpayer not later than the end of the month two (2) years after the audit is commenced and not sooner than one (1) year following the reporting date for ad valorem taxes;

(E) Any assessment or levy, including the assessment of a penalty and interest, if any, resulting from final audit findings or department review shall be issued within one (1) year following the completion of the audit or review;

(F) Upon receipt of department review findings, the taxpayer shall have sixty (60) days in which to submit a response.

(vi) Where there is evidence of gross negligence by the taxpayer in reporting and valuing production, an audit may examine prior years and issue assessments where gross negligence occurred. This subsection shall not apply to mine product valuation amendments to add the value of unreported production;

(vii) Audits provided by this article shall commence within three (3) years and six (6) months immediately following the reporting date for ad valorem taxes and taxpayers shall keep accurate books and records of all production subject to severance taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-103(b) for a period of seven (7) years and make them available to department examiners for audit purposes. Amended returns filed with the department during the conduct of an audit prior to the issuance of the final audit findings may be made available by the taxpayer to the audit examiners. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

(viii) In order to examine relevant books or records of a taxpayer subject to severance taxes imposed by this article or to secure any information related to enforcement of this article, authorized representatives of the department may at any time during normal business hours enter premises of a taxpayer liable for a severance tax imposed by this article or the premises of any third party having information regarding that taxpayer's liability. Prior to entering the premises of a taxpayer or third party, the department shall provide fourteen (14) days written notice to the taxpayer and third party;

(ix) The state may employ auditors and obtain other technical assistance necessary to determine if the severance tax imposed by this article has been properly reported and paid;

(x) Audits of mineral production are subject to the authority and procedures set forth in W.S. 9-2-2003.

(c) Interest. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating interest regarding severance tax, the department shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. In calculating interest regarding ad valorem tax, the county treasurer shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. The board of county commissioners shall be bound by any decision made by the department of revenue in the course of an audit conducted under subsection (b) of this section concerning the time period during which interest shall accrue and be due and payable;

(ii) Taxes are delinquent pursuant to paragraphs (iii) and (iv) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due;

(iii) Except for any delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-207(b)(ii) is delinquent after the day on which it is payable and shall bear interest at eighteen percent (18%) per annum. Effective January 15, 2015, for delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-207(b) shall be delinquent following the day on which it is payable and shall bear interest at the rate set forth in paragraph (iv) of this subsection until paid or collected;

(iv) Effective January 1, 2015, interest at an annual rate equal to the average prime interest rate as determined by the state treasurer during the preceding fiscal year plus four percent (4%) shall be added to all delinquent severance taxes and ad valorem taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section on any mineral produced on or after January 1, 2015. To determine the average prime interest rate, the state treasurer shall

average the prime interest rate for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent severance and ad valorem taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent. In no instance shall the delinquent tax rate be less than twelve percent (12%) nor greater than eighteen percent (18%) from any mineral produced on or after January 1, 2015. The interest rate on any delinquent crude oil, lease condensate or natural gas severance and ad valorem tax from any crude oil, lease condensate or natural gas produced before January 1, 2015, shall be as provided by the statutes in effect at the time the mineral was produced;

(v) The department may credit or waive any interest on severance tax imposed by this subsection as part of a settlement or for any other good cause.

(d) Penalties. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating penalty, the department shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any penalty due;

(ii) If any person fails to file the ad valorem report required by W.S. 39-14-207(a)(i) by the due date or any extension thereof, the department may impose a penalty equal to a total of one percent (1%) of the taxable value of the production from the well or property but not to exceed five thousand dollars ($5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department of revenue other than those required by W.S. 39-14-207(a)(v) or 39-14-207(a)(i) the department may impose a penalty of up to one thousand dollars ($1,000.00). The department may waive penalties under this subsection for good cause. Penalties imposed under this subsection may be appealed to the state board of equalization;

(iii) If any person fails to make or file a severance tax return and remit the tax as required by W.S. 39-14-207(a)(v) and (b)(iii), the department shall impose a penalty of five percent (5%) of the taxes due for each thirty (30) day period,

or fraction thereof, elapsing between the due date of the return and the date filed, unless the person for good cause obtains from the department an extension of time for filing prior to the due date for filing. In no event shall the total penalty imposed by this subsection exceed twenty-five percent (25%) of the tax due. The department, for good cause, may waive a penalty imposed for failure to file a return for any one (1) month in a calendar year, provided that:

(A) The return was filed within five (5) business days following the due date, including an approved extension period; and

(B) The taxpayer requests the waiver in writing within fifteen (15) days after the return was filed, setting forth the reasons for the late filing.

(iv) If any part of a severance tax deficiency is due to negligence or intentional disregard of rules and regulations, there shall be added a penalty of five percent (5%) of the amount of the deficiency plus interest as provided by W.S. 39-14-208(c)(iv). The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after receipt of notice and demand by the department;

(v) The department may credit or waive penalties imposed by paragraphs (iii) and (iv) of this subsection as part of a settlement or for any other good cause;

(vi) Failure to make severance tax payments at the time they are due and payable under W.S. 39-14-207(a)(iv) and (v) shall subject the taxpayer to enforcement by the oil and gas conservation commission under W.S. 30-5-104(d)(x).

(e) Liens. The following shall apply:

(i) Repealed By Laws 2002, Ch. 50, § 2.

(ii) Repealed By Laws 2002, Ch. 50, § 2.

(iii) Repealed By Laws 2002, Ch. 50, § 2.

(iv) All taxes, fees, penalties and interest imposed under this article are an automatic and continuing lien in favor of the state of Wyoming. The lien is on all property in the state of Wyoming, real, tangible and intangible, including all after acquired property rights, future production and rights to

property, of any person severing minerals in this state and who is liable under Wyoming law for the collection, payment or remittance of the severance tax and corresponding penalty or interest as of the date such taxes, fees, penalties or interest is due, and remains a lien until paid;

(v) A lien under this subsection is also a lien on all interests in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral;

(vi) Any lien arising under this subsection is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by paragraph (viii) of this subsection;

(vii) The department may file a notice of lien at any time at its discretion, except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to a district court or the supreme court shall stay enforcement of a lien filed by the department until such appeal has been exhausted or concluded;

(viii) In order to perfect a tax lien under this subsection, the department of revenue shall file a notice of the tax lien with the secretary of state. The notice of the tax lien shall contain:

(A) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the person severing the mineral;

(B) The name and address of the department of revenue as the holder of the lien and the name of the contact person within the department;

(C) The amount of the tax, fees, penalties and interest owed the state of Wyoming;

(D) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after acquired property and rights to the property belonging to the person who severed the mineral and located within the state of Wyoming, as well as all interest in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

(ix) No other action beyond that described in paragraph (viii) of this subsection shall be required to perfect a tax lien;

(x) The filing of the notice of the tax lien as described in paragraph (viii) of this subsection shall constitute record notice of the tax lien;

(xi) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(xii) Any tax lien created under this subsection and duly filed with the secretary of state shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the state;

(xiii) In the event of foreclosure, the department of revenue shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(xiv) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(xv) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold, the department may for good cause shown, release the lien on all property in this state, real, tangible and intangible, and settle delinquent taxes, interest and penalties to be collected against future production from that leasehold;

(xvi) The secretary of state is authorized and directed to maintain copies of all tax liens filed by the department of revenue pursuant to this chapter, and to maintain a data base of such tax liens and to provide copies to any person pursuant to the duties of the secretary of state as set forth in W.S. 9-1-301 et seq. All tax liens on file with any county in this state and in good standing on the effective date of this paragraph shall remain effective and in good standing. Within sixty (60) days of the effective date of this paragraph, the director of the department of revenue shall transmit to the secretary of state for filing copies of all tax liens that the director seeks to have in continuing effect. Upon the filing of a copy of the tax lien with the secretary of state, the tax lien shall continue to be fully effective until released by the department of revenue.

(f) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-14-209. Taxpayer remedies.

(a) Interpretation requests. The following shall apply:

(i) The taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and any additional information the department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

(ii) A taxpayer may request and the department shall provide written interpretations of these statutes and rules. When requesting an interpretation, a taxpayer must set forth the facts and circumstances pertinent to the issue. If the department deems the facts and circumstances provided to be insufficient, it may request additional information. A taxpayer may act in reliance upon a written interpretation through the end of the calendar year in which the interpretation was issued, or until revoked by the department, whichever occurs last if the pertinent facts and circumstances were substantially correct and fully disclosed.

(b) Appeals. The following shall apply:

(i) Any person aggrieved by any final administrative decision of the department may appeal to the state board of equalization. Appeals shall be made in a timely manner as provided by rules and regulations of the board by filing with the board a notice of appeal specifying the grounds therefor. The department shall, within a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;

(ii) Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the state board of equalization;

(iii) Any person including the state of Wyoming aggrieved by any order issued by the state board of equalization, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the production or some part thereof is situated;

(iv) Following determination of the fair market value of crude oil, lease condensate or natural gas production the department shall notify the taxpayer by mail of the assessed value. The person assessed may file written objections to the assessment with the state board of equalization within thirty (30) days of the date of postmark and appear before the board at a time specified by the board. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the production is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy;

(v) Mine product valuation amendments may be appealed by the taxpayer to the state board of equalization within thirty (30) days of the final administrative decision;

(vi) Any taxpayer who feels aggrieved by the valuation and severance taxes levied by this article may appeal to the state board of equalization. The appeal does not relieve the taxpayer from paying the tax when due and payable nor does the payment invalidate the appeal. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any severance tax, interest or penalty imposed by this article.

(c) Refunds. The following shall apply:

(i) If a taxpayer has reason to believe that ad valorem taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting amended returns within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-207(a)(i). Any refund granted shall be subject to modification or revocation upon audit;

(ii) If a taxpayer has reason to believe that severance taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting an amended return within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-207(a)(i). Refunds of two thousand dollars ($2,000.00), or less may be applied to subsequent payments for severance taxes imposed by this article. Requests for refunds exceeding two thousand dollars ($2,000.00) shall be approved in writing by the department prior to the taxpayer receiving credit. All refunds granted are subject to modification or revocation upon audit;

(iii) Notwithstanding paragraphs (i) and (ii) of this subsection, the taxpayer is entitled to receive a refund of any overpaid ad valorem or severance tax identified by an audit regardless of whether a refund has been requested.

(d) Credits. The following shall apply:

(i) Any ad valorem tax refund may, at the discretion of the board of county commissioners, be made in the form of credit against future tax payments for a period not to exceed five (5) years. Unless otherwise agreed to by the taxpayer, refunds in the form of credit against future tax payments shall be made in no less than equal annual amounts. The board of county commissioners shall not provide a credit for interest on the excess tax paid unless the taxes are paid under protest due to an appeal pending before the state board of equalization and the taxpayer prevails in the appeal;

(ii) If a taxpayer overpaid severance taxes imposed by this article, the department shall allow a credit in the amount of the overpayment to be taken on the taxpayer's subsequent monthly reports for the production year;

(iii) The taxpayer is entitled to receive an offsetting credit for any overpaid ad valorem or severance tax identified by an audit that is within the scope of the audit without regard to the limitation period for requesting refunds.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. The following shall apply:

(i) If ad valorem taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(iii) The provisions of paragraph (ii) of this subsection do not enlarge or curtail the ability of a taxpayer to appeal any department of revenue decision as otherwise provided for under this act.

39-14-210. Statute of limitations.

Except as otherwise provided in this article, there is no general statute of limitations for this article.

39-14-211. Distribution.

(a) The state treasurer shall transfer the revenue collected from the severance tax imposed by W.S. 39-14-204(a)(i) into the permanent Wyoming mineral trust fund. The state treasurer shall transfer the revenue collected from the severance tax imposed by W.S. 39-14-204(a)(ii), (iii) and (iv) into the severance tax distribution account.

(b) Repealed By Laws 2002, Ch. 62, § 2.

(c) Repealed By Laws 2002, Ch. 62, § 2.

(d) Repealed By Laws 2002, Ch. 62, § 2.

(e) Revenues to be distributed to local governments under W.S. 39-14-801 shall be distributed as follows:

(i) Distributions shall be made quarterly in an amount equal to one-fourth (1/4) of the amount estimated to be earned in the current fiscal year based upon the most recent consensus revenue estimating group estimates. In computing distributions, the state treasurer shall make adjustments to reflect changes in the consensus revenue estimating group estimates;

(ii) Not later than September 15, the state treasurer shall compute actual earnings for the months of the preceding fiscal year for which estimates were used in computing distributions. The state treasurer shall make adjustments to distributions during the current fiscal year in an amount equal to the difference between revenues earned and actual distributions for the preceding fiscal year.

(f) Repealed By Laws 2001, Ch. 209, § 3.

(g) Repealed By Laws 2001, Ch. 209, § 3.

(h) Repealed By Laws 2002, Ch. 45, § 2, Ch. 62, § 2.

(j) Repealed By Laws 2002, Ch. 62, § 2.

39-14-212. Taxation of certain helium.

(a) As used in this section:

(i) "Helium" means helium which is a component of a natural gas stream leased by the United States to any lessee pursuant to the Mineral Leasing Act of 1920, 30 U.S.C. section 181. All other helium shall be subject to taxation pursuant to the provisions of this article;

(ii) "Present and continuing privilege of removing, extracting, severing or producing" means the right to physically separate the helium, by itself, or as a component of the gas stream, from the ground;

(iii) All other definitions in W.S. 39-14-201 are incorporated herein by reference to the extent that they may apply.

(b) Administration; confidentiality: The department shall annually value and assess helium production at its fair market value for taxation in accordance with the applicable provisions of W.S. 39-14-202.

(c) Taxable event: There is levied a severance tax on the value of the gross product extracted for the present and continuing privilege of removing, extracting, severing or producing helium in this state. The tax imposed by this subsection shall be in addition to all other taxes imposed by law.

(d) Basis of tax: Helium shall be valued for taxation as natural gas as provided in W.S. 39-14-203(b).

(e) Taxpayer: Any person removing, extracting, or severing helium from the ground; or, to the extent of his interest ownership, any person owning an interest in the helium, is liable for the payment of the severance taxes together with any penalties and interest, provided however, that helium shall be subject to the severance tax only once.

(f) Tax rate: Helium shall be subject to the severance tax rate for natural gas as provided in W.S. 39-14-204.

(g) Exemptions: The exemptions from taxation provided by W.S. 39-14-205 for natural gas shall apply to natural gas containing helium.

(h) Compliance; collection procedures: The severance tax related provisions of W.S. 39-14-207 shall apply to helium production.

(j) Enforcement: All severance tax related provisions of W.S. 39-14-208 shall apply to helium production.

(k) Taxpayer remedies: All severance tax related provisions of W.S. 39-14-209 shall apply to helium production.

(m) Distribution: Severance tax revenues from helium production shall be distributed as provided by W.S. 39-14-211.

ARTICLE 3 - TRONA

39-14-301. Definitions.

(a) As used in this article:

(i) "Arm's-length market or sales price" means the transaction price determined in connection with a bona fide arm's length sale;

(ii) "Bona fide arm's-length sale" means a transaction in cash or terms equivalent to cash for specified property rights after reasonable exposure in a competitive market between a willing, well informed and prudent buyer and seller with adverse economic interests and assuming neither party is acting under undue compulsion or duress;

(iii) "Department review" means, but is not limited to, corrections of clerical errors or reconciliations of tax reports with reports required by other state or federal agencies;

(iv) "Mine product valuation amendment" means a valuation adjustment determination made by the department including special directives;

(v) "Mining or production" means drilling, blasting, loading, roadwork, overburden removal, pre-mouth of the mine reclamation, transportation from the point of severance to the mouth of the mine, and maintenance of facilities and equipment directly relating to any of the functions stated in this paragraph;

(vi) "Mouth of the mine" means the point at which a mineral is brought to the surface of the ground and is taken out of the pit, shaft or portal. For a surface mine, this point shall be the top of the ramp where the road or conveying system

leaves the pit. For an in situ mine, the point shall be the wellhead;

(vii) "Processing" means crushing, sizing, milling, washing, drying, refining, upgrading, beneficiation, sampling, testing, treating, heating, separating, tailings or reject material disposal, compressing, storing, loading for shipment, transportation from the mouth of the mine to the loadout, transportation to market to the extent included in the price and provided by the producer, processing plant site and post-mouth of mine reclamation, maintenance of facilities and equipment relating to any of the functions stated in this paragraph, and any other function after severance that changes the physical or chemical characteristics or enhances the marketability of the mineral;

(viii) "Purchaser" means the first purchaser who acquires the produced valuable trona deposit from the taxpayer for value;

(ix) Beginning January 1, 1989, "taxable value" means one hundred percent (100%) of the fair market value of the gross product of minerals and mine products;

(x) "Severance tax" means an excise tax imposed on the present and continuing privilege of removing, extracting, severing or producing any mineral in this state;

(xi) "Transportation to market provided by the producer" means the costs incurred for any movement of a mineral which is performed by the producer beyond the point of loading for shipment to the customer, commonly referred to as the loadout, completed by the employees of the producer using equipment owned by the producer;

(xii) "Unreported production" means production volume for which no tax report was filed for the reporting period by the taxpayer or his agent;

(xiii) "Value of the gross product" means fair market value as prescribed by W.S. 39-11-101(a)(vi), less any deductions and exemption allowed by Wyoming law or rules.

39-14-302. Administration; confidentiality.

(a) The department shall annually value and assess the gross product of all mines and mining claims at its fair market value for taxation.

(b) The department shall annually value the gross product for the preceding calendar year, in appropriate unit measures of all mines and mining claims from which valuable deposits are produced.

(c) Except as otherwise provided, in the event the product as defined in W.S. 39-14-303(b)(iv) is not sold at the mouth of the mine by bona fide arms-length sale, or if the product of the mine is used without sale, the department shall determine the fair market value by application of recognized appraisal techniques.

(d) Annually, on or before June 1, or as soon thereafter as the fair market value is determined, the department shall certify the valuation determined by the department to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county.

(e) All taxpayer returns and return information shall be confidential and, except as authorized below, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall disclose any such information obtained by him in connection with his service as an officer or employee.

(f) As used in this section, taxpayer returns and return information shall include, but not be limited to, all statements, reports, summaries and all other data and documents under audit or provided by the taxpayer in accordance with the provisions of W.S. 39-14-307(a) and related provision.

(g) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall release taxpayer returns and return information pertaining to taxes imposed by this article, except:

(i) Information may be released to the governor or his designee, members of the board, to employees of the department of audit, the department of revenue, the consensus revenue estimating group and to the attorney general;

(ii) Upon prior notice to the taxpayer, information may be released by the department, upon written application, to any other governmental entity if the governmental entity shows sufficient reason to obtain the information for official business;

(iii) Information is admissible in court or administrative proceedings related to mineral taxes or government royalties.

(h) Any person receiving information pursuant to paragraph (g)(ii) of this section shall sign an agreement with the department to keep the information confidential.

(j) Units of production reported by the taxpayer and the taxpayer's taxable value are not confidential and may be released without qualification.

(k) Any person who negligently violates subsections (e) through (j) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00). Any person who intentionally violates subsections (e) through (j) of this section is guilty of a misdemeanor and upon conviction shall be fined not less than one thousand dollars ($1,000.00), but not more than five thousand dollars ($5,000.00) and imprisoned for not more than one (1) year.

(m) Repealed By Laws 2000, Ch. 68, § 1.

39-14-303. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied a severance tax on the value of the gross product for the privilege of severing or extracting trona, in the state. The severance tax imposed by this article may be in addition to other taxes, including but not limited to the ad valorem taxes imposed by W.S. 39-13-104.

(b) Basis of tax (valuation). The following shall apply:

(i) Trona shall be valued for taxation as provided in this section;

(ii) The department shall calculate the value of trona ore for severance and ad valorem tax purposes by using the individual producer's fair market value of soda ash f.o.b. plant

multiplied by the industry factor divided by the individual producer's trona to soda ash ratio less exempt royalties. The industry factor shall be thirty-two and five-tenths percent (32.5%);

(iii) The value of the gross product shall be the fair market value of the product at the mouth of the mine where produced, after the mining or production process is completed;

(iv) Except as otherwise provided, the mining or production process is deemed completed when the mineral product reaches the mouth of the mine. In no event shall the value of the mineral product include any processing functions or operations regardless of where the processing is performed;

(v) Except as otherwise provided, if the product as defined in paragraph (iv) of this subsection is sold at the mouth of the mine, the fair market value shall be deemed to be the price established by bona fide arms-length sale;

(vi) When the taxpayer and department jointly agree that the application of the methods listed in paragraphs (i) through (v) of this subsection does not produce a representative fair market value for the product, a mutually acceptable alternative method may be applied. Not later than October 1 of each year, the department shall report to the joint minerals, business and economic development interim committee and the joint revenue interim committee on any action taken under this paragraph.

(c) Taxpayer. The following shall apply:

(i) In the case of the gross product of all mines and mining claims produced under lease, the lessor is liable for the payment of ad valorem taxes on the product removed only to the extent of the lessor's retained interest under the lease, whether royalty or otherwise, and the lessee or his assignee is liable for all other property taxes due on production under the lease;

(ii) Any taxpayer paying the taxes imposed by this article on any valuable deposit may deduct the severance taxes paid from any amounts due or to become due to the interest owners of such valuable deposit in proportion to the interest ownership;

(iii) Any person extracting valuable products subject to this article and any person owning an interest in the valuable products to the extent of their interest ownership are liable for the payment of the severance taxes imposed by this article together with any penalties and interest.

39-14-304. Tax rate.

(a) The total severance tax rate for trona shall be four percent (4%). The tax shall be distributed as provided in W.S. 39-14-311 and is imposed as follows:

(i) Two percent (2%); plus

(ii) Two percent (2%).

39-14-305. Exemptions.

There are no specific applicable provisions for exemptions for this chapter.

39-14-306. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-14-307. Compliance; collection procedures.

(a) Returns, reports. The following shall apply:

(i) Annually, on or before February 25 of the year following the year of production any person whose property is subject to W.S. 39-14-302(a) shall sign under oath and submit a statement listing the information relative to the property and affairs of the company as the department may require to assess the property;

(ii) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;

(iii) For mines and mining claims, the department may presume that the property is located in the county in which production is reported by the taxpayer. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file

amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;

(iv) Except as provided in paragraph (v) of this subsection, each taxpayer liable for severance taxes under W.S. 39-14-303 shall report monthly to the department. The monthly tax reports are due on or before the twenty-fifth day of the second month following the month of production. Reports shall be filed on forms prescribed by the department. The department may allow extensions for filing returns by regulation;

(v) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly reporting requirements are waived and the taxpayer shall report annually. The annual report is due on February 25 of the year following the year in which production occurred. If a taxpayer who reports annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence reporting monthly as provided in paragraph (iv) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly reporting requirements or from monthly to annual reporting;

(vi) For mines and mining claims, the taxpayer shall report the location of the production to the county and tax district in which the mine or mining claim is located, based upon the actual taxable production produced by the mine in each county or tax district. Other reasonable methods of reporting the location of production may be approved by the department upon written request of the taxpayer or taxing jurisdiction.

(b) Payment. The following shall apply:

(i) Annually, on or before October 10 the county treasurer shall send a written statement in sealed envelopes of total tax due, itemized as to property description, assessed value and mill levies, to each taxpayer at his last known address. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;

(ii) Ad valorem taxes provided by this act are due and payable:

(A) For the 2019 tax year and all preceding tax years, at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(B) Effective January 1, 2020 for tax year 2020 and each year thereafter, ad valorem taxes are due as provided in W.S. 39-13-113.

(iii) Except as provided in paragraph (iv) of this subsection, each taxpayer liable for a severance tax under W.S. 39-14-303(a) shall pay monthly tax payments to the department. The payment shall be determined by the taxpayer based on the value of the gross product produced and saved during the second preceding month, and tax computed on value at rates prescribed in this article. The monthly tax payments are due on or before the twenty-fifth day of the second month following the month of production. If the report the taxpayer is required to file shows tax due, the taxpayer shall pay the tax due when the report is filed. The department may allow extensions for paying taxes by regulation. The department may, if an extension is granted, request the payment of the reasonable estimate of ninety percent (90%) of the tax by the statutory due date, with the remaining tax remitted with the extended return;

(iv) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly payment requirements are waived and the taxpayer shall pay the tax annually. The annual payment is due on February 25 of the year following the year in which production occurred. If a taxpayer who pays annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence remitting tax payments as provided in paragraph (iii) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to

notify the department concerning the change from annual to monthly payment requirements or from monthly to annual payment.

(c) Timelines. Except as otherwise specifically provided, there are no general applicable provisions for timelines for this article.

39-14-308. Enforcement.

(a) General. The following shall apply:

(i) If the statement provided by W.S. 39-14-307(a)(i) is not filed, the department shall value the property from the best information available. The department may use information other than contained in the statement provided by W.S. 39-14-307(a)(i) to determine the fair market value of the property provided by W.S. 39-14-302(a);

(ii) When a taxpayer producing valuable deposits fails to pay the taxes imposed by this article when due, the purchaser of the produced valuable deposit shall withhold and remit to the department the taxpayer's subsequently accruing taxes on the produced valuable deposit acquired by the purchaser. This provision is subject to the following conditions:

(A) The department shall notify the purchaser and taxpayer in writing on or before the first day of the production month for which subsequent taxes are due that the purchaser shall begin remitting taxes to the department as provided in W.S. 39-14-307(b)(iii);

(B) The department shall notify the purchaser in writing of the proper rates for calculating taxes due and the percentage of the produced valuable deposit subject to taxation by this article;

(C) The amount of tax paid by a purchaser to the department, as required by this paragraph, shall offset and satisfy all claims for payments for the purchase of produced valuable deposits to the extent of the tax payment;

(D) This paragraph shall not apply under circumstances where the purchaser is required to continue payments due to legal proceedings;

(E) This paragraph shall not apply until after the purchaser has been notified in writing that subsequent accruing taxes will be payable by the purchaser.

(iii) Severance taxes due together with interest, penalties and costs shall be collectible by the department by appropriate judicial proceedings.

(b) Audits. The following shall apply:

(i) The department may employ examiners and obtain other technical services, to investigate and examine the books and records of any person paying taxes imposed under W.S. 39-13-101 through 39-13-111. The department shall notify the county assessor of any change in valuation as determined by audits, examinations or investigations establishing:

(A) Taxable volumes or values were not accurately reported;

(B) Clerical errors were made in determining taxable volumes or values;

(C) Taxable volumes or values for the year that production occurred were not calculated in compliance with Wyoming statutes or rules governing the determinations; or

(D) Additional payment for production was received and not reported whether such payment was received in the year of production or in subsequent years.

(ii) Repealed By Laws 2012, Ch. 84, § 102.

(iii) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-309(b)(ii), provided that the return is filed within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-307(a)(i), and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection. Commencement of an audit, completion of an audit, and final audit findings and final determination by the department being issued to the taxpayer shall not preclude the taxpayer from filing amended returns within the time period

specified herein, and the amended returns may be audited within the time period stated in paragraph (vii) of this subsection;

(iv) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to assess deficient severance tax payments, interest and penalty, if any, for the same periods governing mine product valuation amendments pursuant to paragraphs (ii) and (iii) of this subsection;

(v) All audits or department reviews, as applicable, pursuant to paragraphs (ii), (iii) and (iv) of this subsection are subject to the following conditions:

(A) Audits are commenced when the taxpayer receives written notice of the intended action;

(B) Prior to entering the premises of a taxpayer or third party, the taxpayer or third party shall be provided at least fourteen (14) days written notice;

(C) Audits are completed when the final findings are issued to the taxpayer by the department of audit;

(D) Unless otherwise agreed to in writing, audits shall be completed and the final audit findings issued to the taxpayer not later than the end of the month two (2) years after the audit is commenced and not sooner than one (1) year following the reporting date for ad valorem taxes;

(E) Any assessment or levy, including the assessment of a penalty and interest, if any, resulting from final audit findings or department review shall be issued within one (1) year following the completion of the audit or review;

(F) Upon receipt of department review findings, the taxpayer shall have sixty (60) days in which to submit a response.

(vi) Where there is evidence of gross negligence by the taxpayer in reporting and valuing production, an audit may examine prior years and issue assessments where gross negligence occurred. This section shall not apply to mine product valuation amendments to add the value of unreported production;

(vii) Audits provided by this article shall commence within three (3) years and six (6) months immediately following

the reporting date for ad valorem taxes and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-303(b) for a period of seven (7) years and make them available to department examiners for audit purposes. Amended returns filed with the department during the conduct of an audit prior to the issuance of the final audit findings may be made available by the taxpayer to the audit examiners. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

(viii) In order to examine relevant books or records of a taxpayer subject to a tax imposed by this article or to secure any information related to enforcement of this article, authorized representatives of the department may at any time during normal business hours enter premises of a taxpayer liable for a tax imposed by this article or the premises of any third party having information regarding that taxpayer's liability. Prior to entering the premises of a taxpayer or third party, the department shall provide fourteen (14) days written notice to the taxpayer and third party;

(ix) The state may employ auditors and obtain other technical assistance necessary to determine if the tax imposed by this article has been properly reported and paid.

(c) Interest. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating interest regarding severance tax, the department shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. In calculating interest regarding ad valorem tax, the county treasurer shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. The board of county commissioners shall be bound by any decision made by the department of revenue in the course of an audit conducted under subsection (b) of this section concerning the time period during which interest shall accrue and be due and payable;

(ii) Taxes are delinquent pursuant to paragraphs (iii) and (iv) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due;

(iii) Except for any delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-307(b)(ii) is delinquent after the day on which it is payable and shall bear interest at eighteen percent (18%) per annum. Effective January 15, 2015, for delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-307(b) shall be delinquent following the day on which it is payable and shall bear interest at the rate set forth in paragraph (iv) of this subsection until paid or collected;

(iv) Effective January 1, 2015, interest at an annual rate equal to the average prime interest rate as determined by the state treasurer during the preceding fiscal year plus four percent (4%) shall be added to all delinquent severance taxes and ad valorem taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section on any mineral produced on or after January 1, 2015. To determine the average prime interest rate, the state treasurer shall average the prime interest rate for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent severance taxes and ad valorem taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent. In no instance shall the delinquent tax rate be less than twelve percent (12%) nor greater than eighteen percent (18%) from any mineral produced on or after January 1, 2015. The interest rate on any delinquent severance and ad valorem tax from any mineral produced before January 1, 2015, shall be as provided by the statutes in effect at the time the mineral was produced;

(v) The department may credit or waive any interest on severance tax imposed by this subsection as part of a settlement or for any other good cause.

(d) Penalties. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit

period, without regard to the limitation period for requesting refunds. In calculating penalty, the department or board of county commissioners shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any penalty due;

(ii) If any person fails to file the report required by W.S. 39-14-307(a)(i) by the due date or any extension thereof, the department may impose a penalty equal to a total of one percent (1%) of the taxable value of the production from the well, mine or mining claim but not to exceed five thousand dollars ($5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department of revenue other than those required by W.S. 39-14-307(a)(iv) or 39-14-307(a)(i), the department may impose a penalty of up to one thousand dollars ($1,000.00). The department may waive penalties under this paragraph for good cause. Penalties imposed under this paragraph may be appealed to the state board of equalization;

(iii) If any person fails to make or file a return and remit the tax as required by W.S. 39-14-307, the department shall impose a penalty of five percent (5%) of the taxes due for each thirty (30) day period, or fraction thereof, elapsing between the due date of the return and the date filed, unless the person for good cause obtains from the department an extension of time for filing prior to the due date for filing. In no event shall the total penalty imposed by this subsection exceed twenty-five percent (25%) of the tax due. The department, for good cause, may waive a penalty imposed for failure to file a return for any one (1) month in a calendar year, provided that:

(A) The return was filed within five (5) business days following the due date, including an approved extension period; and

(B) The taxpayer requests the waiver in writing within fifteen (15) days after the return was filed, setting forth the reasons for the late filing.

(iv) If any part of a tax deficiency is due to negligence or intentional disregard of rules and regulations, there shall be added a penalty of five percent (5%) of the amount of the deficiency plus interest as provided by paragraph (c)(iv) of this section. The taxes, penalty and interest shall

be paid by the taxpayer within ten (10) days after receipt of notice and demand by the department;

(v) The department may credit or waive penalties imposed by paragraphs (iii) and (iv) of this subsection as part of a settlement or for any other good cause.

(e) Liens. The following shall apply:

(i) Repealed By Laws 2002, Ch. 50, § 2.

(ii) Repealed By Laws 2002, Ch. 50, § 2.

(iii) Repealed By Laws 2002, Ch. 50, § 2.

(iv) All taxes, fees, penalties and interest imposed under this article are an automatic and continuing lien in favor of the state of Wyoming. The lien is on all property in the state of Wyoming, real, tangible and intangible, including all after acquired property rights, future production and rights to property, of any person severing minerals in this state and who is liable under Wyoming law for the collection, payment or remittance of the severance tax and corresponding penalty or interest as of the date such taxes, fees, penalties or interest is due, and remains a lien until paid;

(v) A lien under this subsection is also a lien on all interests in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral;

(vi) Any lien arising under this subsection is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by paragraph (viii) of this subsection;

(vii) The department may file a notice of lien at any time at its discretion, except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to

a district court or the supreme court shall stay enforcement of a lien filed by the department until such appeal has been exhausted or concluded;

(viii) In order to perfect a tax lien under this subsection, the department of revenue shall file a notice of the tax lien with the secretary of state. The notice of the tax lien shall contain:

(A) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the person severing the mineral;

(B) The name and address of the department of revenue as the holder of the lien and the name of the contact person within the department;

(C) The amount of the tax, fees, penalties and interest owed the state of Wyoming;

(D) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after acquired property and rights to the property belonging to the person who severed the mineral and located within the state of Wyoming, as well as all interest in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

(ix) No other action beyond that described in paragraph (viii) of this subsection shall be required to perfect a tax lien;

(x) The filing of the notice of the tax lien as described in paragraph (viii) of this subsection shall constitute record notice of the tax lien;

(xi) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(xii) Any tax lien created under this subsection and duly filed with the secretary of state shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection,

payment or remittance of taxes, fees, penalties or interest to the state;

(xiii) In the event of foreclosure, the department of revenue shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(xiv) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(xv) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold, the department may for good cause shown, release the lien on all property in this state, real, tangible and intangible, and settle delinquent taxes, interest and penalties to be collected against future production from that leasehold;

(xvi) The secretary of state is authorized and directed to maintain copies of all tax liens filed by the department of revenue pursuant to this chapter, and to maintain a data base of such tax liens and to provide copies to any person pursuant to the duties of the secretary of state as set forth in W.S. 9-1-301 et seq. All tax liens on file with any county in this state and in good standing on the effective date of this paragraph shall remain effective and in good standing. Within sixty (60) days of the effective date of this paragraph, the director of the department of revenue shall transmit to the secretary of state for filing copies of all tax liens that the director seeks to have in continuing effect. Upon the filing of a copy of the tax lien with the secretary of state, the tax lien shall continue to be fully effective until released by the department of revenue.

(f) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-14-309. Taxpayer remedies.

(a) Interpretation requests. The following shall apply:

(i) The taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and any additional information the

department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

(ii) A taxpayer may request and the department shall provide written interpretations of these statutes and rules. When requesting an interpretation, a taxpayer must set forth the facts and circumstances pertinent to the issue. If the department deems the facts and circumstances provided to be insufficient, it may request additional information. A taxpayer may act in reliance upon a written interpretation through the end of the calendar year in which the interpretation was issued, or until revoked by the department, whichever occurs last if the pertinent facts and circumstances were substantially correct and fully disclosed.

(b) Appeals. The following shall apply:

(i) Following determination of the fair market value of property the department shall notify the taxpayer by mail of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark and appear before the board at a time specified by the board. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy;

(ii) Mine product valuation amendments under this section may be appealed by the taxpayer to the board within thirty (30) days of the final administrative decision;

(iii) Any taxpayer who feels aggrieved by the valuation and taxes levied by this article may appeal to the board. The appeal does not relieve the taxpayer from paying the tax when due and payable nor does the payment invalidate the appeal. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax, interest or penalty imposed by this article;

(iv) The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon

application of any interested person adversely affected, including boards of county commissioners for the purposes of this subsection, under the contested case procedures of the Wyoming Administrative Procedure Act. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board;

(v) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated.

(c) Refunds. The following shall apply:

(i) If a taxpayer has reason to believe that ad valorem taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting amended returns within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-307(a)(i). Any refund granted shall be subject to modification or revocation upon audit;

(ii) If a taxpayer has reason to believe that taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting an amended return within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-307(a)(i). Refunds of two thousand dollars ($2,000.00), or less may be applied to subsequent payments for taxes imposed by this article. Requests for refunds exceeding two thousand dollars ($2,000.00) shall be approved in writing by the department prior to the taxpayer receiving credit. All refunds granted are subject to modification or revocation upon audit;

(iii) Notwithstanding paragraphs (i) and (ii) of this subsection, the taxpayer is entitled to receive a refund of any overpaid ad valorem or severance tax identified by an audit regardless of whether a refund has been requested.

(d) Credits. The following shall apply:

(i) Any refund may, at the discretion of the board of county commissioners, be made in the form of credit against future tax payments for a period not to exceed five (5) years.

Unless otherwise agreed to by the taxpayer, refunds in the form of credit against future tax payments shall be made in no less than equal annual amounts. The board of county commissioners shall not provide a credit for interest on the excess tax paid unless the taxes are paid under protest due to an appeal pending before the state board of equalization and the taxpayer prevails in the appeal;

(ii) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit without regard to the limitation period for requesting refunds;

(iii) If a taxpayer overpaid taxes imposed by this article, the department shall allow a credit in the amount of the overpayment to be taken on the taxpayer's subsequent monthly reports for the production year.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. The following shall apply:

(i) If ad valorem taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the

state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(iii) This provision does not enlarge or curtail the ability of a taxpayer to appeal any department of revenue decision as otherwise provided for under this act.

39-14-310. Statute of limitations.

Except as otherwise provided in this article, there is no general statute of limitations for this article.

39-14-311. Distribution.

(a) As provided by W.S. 39-14-304(a), the total severance tax rate for trona shall be four percent (4%). The taxes imposed by W.S. 39-14-304(a) shall be deposited into the severance tax distribution account.

(b) Repealed By Laws 2002, Ch. 62, § 2.

(c) All payments received pursuant to W.S. 39-14-307(b)(iii) shall be transferred to an account. The monies in this account shall be invested or deposited in accordance with W.S. 9-4-714 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-307(b)(iii) shall be distributed in accordance with this section, subject to the following:

(i) Revenues earned during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes;

(ii) Revenues which are earned and received during the first three (3) calendar quarters of the fiscal year shall be distributed within the first fifteen (15) days of October, January and April. For the last quarter of each fiscal year, revenues earned or received shall be distributed not later than June 30. In computing distributions for the last quarter, the state treasurer shall use the most recent consensus revenue estimating group estimates to the extent that earnings cannot be determined by June 30. Not later than September 15, the state treasurer shall compute the actual earnings for the last quarter of the preceding fiscal year and make adjustments to the October distributions in an amount equal to the difference between revenues earned and actual distributions for the preceding fiscal year.

ARTICLE 4 - BENTONITE

39-14-401. Definitions.

(a) As used in this article:

(i) "Arm's-length market or sales price" means the transaction price determined in connection with a bona fide arm's length sale;

(ii) "Bona fide arm's-length sale" means a transaction in cash or terms equivalent to cash for specified property rights after reasonable exposure in a competitive market between a willing, well informed and prudent buyer and seller with adverse economic interests and assuming neither party is acting under undue compulsion or duress;

(iii) "Department review" means, but is not limited to, corrections of clerical errors or reconciliations of tax reports with reports required by other state or federal agencies;

(iv) "Mine product valuation amendment" means a valuation adjustment determination made by the department including special directives;

(v) "Mining or production" means drilling, blasting, loading, roadwork, overburden removal, pre-mouth of the mine reclamation, transportation from the point of severance to the mouth of the mine, and maintenance of facilities and equipment directly relating to any of the functions stated in this paragraph;

(vi) "Mouth of the mine" means the point at which a mineral is brought to the surface of the ground and is taken out of the pit, shaft or portal. For a surface mine, this point shall be the top of the ramp where the road or conveying system leaves the pit. For an in situ mine, the point shall be the wellhead;

(vii) "Processing" means crushing, sizing, milling, washing, drying, refining, upgrading, beneficiation, sampling, testing, treating, heating, separating, tailings or reject material disposal, compressing, storing, loading for shipment, transportation from the mouth of the mine to the loadout, transportation to market to the extent included in the price and

provided by the producer, processing plant site and post-mouth of mine reclamation, maintenance of facilities and equipment relating to any of the functions stated in this paragraph, and any other function after severance that changes the physical or chemical characteristics or enhances the marketability of the mineral;

(viii) "Purchaser" means the first purchaser who acquires the produced valuable bentonite deposit from the taxpayer for value;

(ix) "Severance tax" means an excise tax imposed on the present and continuing privilege of removing, extracting, severing or producing any mineral in this state;

(x) Beginning January 1, 1989, "taxable value" means one hundred percent (100%) of the fair market value of the gross product of minerals and mine products;

(xi) "Transportation to market provided by the producer" means the costs incurred for any movement of a mineral which is performed by the producer beyond the point of loading for shipment to the customer, commonly referred to as the loadout, completed by the employees of the producer using equipment owned by the producer;

(xii) "Unreported production" means production volume for which no tax report was filed for the reporting period by the taxpayer or his agent;

(xiii) "Value of the gross product" means fair market value as prescribed by W.S. 39-11-101(a)(vi), less any deductions and exemption allowed by Wyoming law or rules.

39-14-402. Administration; confidentiality.

(a) The department shall annually value and assess the gross product of all mines and mining claims at its fair market value for taxation.

(b) The department shall annually value the gross product for the preceding calendar year, in appropriate unit measures of all mines and mining claims from which valuable deposits are produced.

(c) Annually, on or before June 1, or as soon thereafter as the fair market value is determined, the department shall

certify the valuation determined by the department to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county.

(d) All taxpayer returns and return information shall be confidential and, except as authorized below, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall disclose any such information obtained by him in connection with his service as an officer or employee.

(e) As used in this section, taxpayer returns and return information shall include, but not be limited to, all statements, reports, summaries and all other data and documents under audit or provided by the taxpayer in accordance with the provisions of W.S. 39-14-407(a) and related provision.

(f) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall release taxpayer returns and return information pertaining to taxes imposed by this article, except:

(i) Information may be released to the governor or his designee, members of the board, to employees of the department of audit, the department of revenue, the consensus revenue estimating group and to the attorney general;

(ii) Upon prior notice to the taxpayer, information may be released by the department, upon written application, to any other governmental entity if the governmental entity shows sufficient reason to obtain the information for official business;

(iii) Information is admissible in court or administrative proceedings related to mineral taxes or government royalties.

(g) Any person receiving information pursuant to paragraph (f)(ii) of this section shall sign an agreement with the department to keep the information confidential.

(h) Units of production reported by the taxpayer and the taxpayer's taxable value are not confidential and may be released without qualification.

(j) Any person who negligently violates subsections (d) through (h) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00). Any person who intentionally violates this section is guilty of a misdemeanor and upon conviction shall be fined not less than one thousand dollars ($1,000.00), but not more than five thousand dollars ($5,000.00) and imprisoned for not more than one (1) year.

(k) Repealed By Laws 2000, Ch. 68, § 1.

39-14-403. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied a severance tax on the value of the gross product for the privilege of severing or extracting bentonite in the state. The severance tax imposed by this article may be in addition to other taxes, including but not limited to the ad valorem taxes imposed by W.S. 39-13-104.

(b) Basis of tax (valuation). The following shall apply:

(i) Bentonite shall be valued for taxation as provided in this subsection. Based upon the information received or procured pursuant to W.S. 39-14-407(a) or 39-14-408(a)(i), the department shall annually value the gross product for the preceding calendar year, in appropriate unit measures of all mines and mining claims from which valuable deposits are produced, at the fair market value of the product at the mouth of the mine where produced, after the mining or production process is completed;

(ii) In the event the bentonite is sold at or prior to the mouth of the mine without further movement or processing, the fair market value shall be the total mineral sales revenue received or receivable by the individual producer less amounts paid or payable by the producer for exempt royalty;

(iii) In the event the bentonite is not sold at the mouth of the mine by bona fide arms-length sale, or, except as hereafter provided, if the product of the mine is used without sale, the department shall determine the fair market value of bentonite in accordance with paragraph (iv) of this section;

(iv) The department shall determine the value of bentonite for severance and ad valorem tax purposes as follows:

(A) For bentonite sold away from the mouth of the mine, the taxable value shall be calculated by adding to each producer's actual direct cost of mining per unit, an allocation of indirect costs, overhead and profit, per unit, as determined by the method prescribed in subdivision (I) of this subparagraph plus nonexempt royalty and production taxes per unit:

(I) The allocation of indirect costs, overhead and profit, shall be determined initially and effective with the implementation of this section, by first calculating a bentonite industry wide percentage add-on factor, determined as prescribed in subdivision (II) of this subparagraph, and second by multiplying this initial industry factor times each producer's actual average direct mining costs to mine-mouth per unit, excluding royalty and production taxes. This add-on amount shall be computed prospectively for each producer each year as prescribed in subdivision (III) of this subparagraph;

(II) The industry factor shall initially be determined by an audit of 1989 production data conducted in accordance with the provisions of subdivision (IV) of this subparagraph. The initial industry factor shall be the same for all producers for 1990 which shall represent the base line year. The subsequent add-on factors for each producer will be determined each year as defined in subdivision (III) of this subparagraph;

(III) Subsequent adjustments to the add-on amount as initially determined under the provisions of subdivision (II) of this subparagraph and as subsequently determined under the provisions of this subdivision shall be recalculated each year with the base year being the initial year of this act. The recalculated add-on amount per unit for each producer shall be determined by multiplying the previous, or initial, add-on percentage amount by the difference between each individual bentonite producer's percentage increase or decrease in mining costs per unit from the percentage increase or decrease in sales price per unit and then adding this amount to the initial industry wide or previous percentage add-on factor. Sales price per unit for purposes of this formula shall be the weighted average sales price per unit for each producer based on the actual arms-length sales of milled bentonite used for taconite, foundry and drilling mud applications (including crushed and dried shipments), where user destinations are known to be in the United States and Canada. Packaged sales of

bentonite in these three (3) categories shall be included after deducting the packaging premium. The packaging premium shall be calculated by subtracting the weighted average sales price per ton of bulk sales in these three (3) categories from the weighted average sales price per ton of package sales in these three (3) categories. If substantial arms-length transactions, which are at least five percent (5%) of total transactions in a particular category, do not exist for a producer in a specific targeted sales category, average pricing determined from arms-length transactions in that specific category by all producers shall be imposed. In no event shall the value of the bentonite product include any processing functions or operations regardless of where the processing is performed. As used in this subsection, direct mining costs include but are not limited to mining labor including mine foremen and supervisory personnel whose primary responsibility is extraction of bentonite, supplies used for mining, mining equipment, fuel, power and other utilities used for mining, maintenance of mining equipment, depreciation of mining equipment, reclamation, ad valorem property taxes on mining equipment, transportation of bentonite from the point of severance to the point of valuation and any other costs incurred prior to the point of valuation that are directly and specifically attributable to the mining operation. Royalty and production taxes shall be excluded from mine mouth cost for purposes of computation. In no event and under no circumstances shall the value of bentonite be less than the direct mining costs plus nonexempt royalty and production taxes;

(IV) At four (4) year intervals and for the base year the taxable value per unit for each producer shall be revised using the proportionate profits method. Each producer's add-on factor shall be adjusted to provide the taxable value equivalent to the value derived using the proportionate profits method with a direct cost ratio. The direct cost ratio shall be total direct mining costs divided by total direct mining, processing and transportation costs. The sales price per unit, as described in subdivision (III) of this subparagraph, shall exclude all royalties and production taxes. The taxable value shall be derived based on an audit of the most current completed year's data conducted in the producer's offices. Should the audit not be performed, the producer's factor shall be adjusted according to subdivision (III) of this subparagraph until the audit is performed, and then the revised factor shall be applied prospectively. Thereafter, the revised factor for each producer shall be adjusted according to subdivision (III) of this subparagraph.

(v) The value of the gross product shall be the fair market value of the product at the mouth of the mine where produced, after the mining or production process is completed;

(vi) Except as otherwise provided, the mining or production process is deemed completed when mineral product reaches the mouth of the mine. In no event shall the value of the mineral product include any processing functions or operations regardless of where the processing is performed;

(vii) Except as otherwise provided, if the product as defined in paragraph (vi) of this subsection is sold at the mouth of the mine, the fair market value shall be deemed to be the price established by bona fide arms-length sale.

(c) Taxpayer. The following shall apply:

(i) In the case of the gross product of all mines and mining claims produced under lease, the lessor is liable for the payment of ad valorem taxes on the product removed only to the extent of the lessor's retained interest under the lease, whether royalty or otherwise, and the lessee or his assignee is liable for all other property taxes due on production under the lease;

(ii) Any taxpayer paying the taxes imposed by this article on any valuable deposit may deduct the severance taxes paid from any amounts due or to become due to the interest owners of such valuable deposit in proportion to the interest ownership;

(iii) Any person extracting valuable products subject to this article and any person owning an interest in the valuable products to the extent of their interest ownership are liable for the payment of the severance taxes imposed by this article together with any penalties and interest.

39-14-404. Tax rate.

The total severance tax rate for bentonite shall be two percent (2%). The tax shall be distributed as provided in W.S. 39-14-411.

39-14-405. Exemptions.

There are no specific applicable provisions for exemptions for this chapter.

39-14-406. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-14-407. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) Annually, on or before February 25 of the year following the year of production any person whose property is subject to W.S. 39-14-402(a) shall sign under oath and submit a statement listing the information relative to the property and affairs of the company as the department may require to assess the property;

(ii) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;

(iii) For mines and mining claims, the department may presume that the property is located in the county in which production is reported by the taxpayer. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;

(iv) Except as provided in paragraph (v) of this subsection, each taxpayer liable for severance taxes under W.S. 39-14-403 shall report monthly to the department. The monthly tax reports are due on or before the twenty-fifth day of the second month following the month of production. Reports shall be filed on forms prescribed by the department. The department may allow extensions for filing returns by regulation;

(v) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly reporting

requirements are waived and the taxpayer shall report annually. The annual report is due on February 25 of the year following the year in which production occurred. If a taxpayer who reports annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence reporting monthly as provided in paragraph (iv) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly reporting requirements or from monthly to annual reporting;

(vi) For mines and mining claims, the taxpayer shall report the location of the production to the county and tax district in which the mine or mining claim is located, based upon the actual taxable production produced by the mine in each county or tax district. Other reasonable methods of reporting the location of production may be approved by the department upon written request of the taxpayer or taxing jurisdiction.

(b) Payment. The following shall apply:

(i) Annually, on or before October 10 the county treasurer shall send a written statement in sealed envelopes of total tax due, itemized as to property description, assessed value and mill levies, to each taxpayer at his last known address. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;

(ii) Ad valorem taxes provided by this act are due and payable:

(A) For the 2019 tax year and all preceding tax years, at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(B) Effective January 1, 2020 for tax year 2020 and each year thereafter, ad valorem taxes are due as provided in W.S. 39-13-113.

(iii) Except as provided in paragraph (iv) of this subsection, each taxpayer liable for a severance tax under W.S. 39-14-403(a) shall pay monthly tax payments to the department. The payment shall be determined by the taxpayer based on the value of the gross product produced and saved during the second preceding month, and tax computed on value at rates prescribed in this article. The monthly tax payments are due on or before the twenty-fifth day of the second month following the month of production. If the report the taxpayer is required to file shows tax due, the taxpayer shall pay the tax due when the report is filed. The department may allow extensions for paying taxes by regulation. The department may, if an extension is granted, request the payment of the reasonable estimate of ninety percent (90%) of the tax by the statutory due date, with the remaining tax remitted with the extended return;

(iv) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly payment requirements are waived and the taxpayer shall pay the tax annually. The annual payment is due on February 25 of the year following the year in which production occurred. If a taxpayer who pays annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence remitting tax payments as provided in paragraph (iii) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly payment requirements or from monthly to annual payment.

(c) Timelines. Except as otherwise specifically provided, there are no specific applicable provisions for timelines for this article.

39-14-408. Enforcement.

(a) General. The following shall apply:

(i) If the statement provided by W.S. 39-14-407(a)(i) is not filed, the department shall value the property from the best information available. The department may use information other than contained in the statement provided by W.S. 39-14-407(a)(i) to determine the fair market value of the property provided by W.S. 39-14-402(a);

(ii) When a taxpayer producing valuable deposits fails to pay the taxes imposed by this article when due, the purchaser of the produced valuable deposit shall withhold and remit to the department the taxpayer's subsequently accruing taxes on the produced valuable deposit acquired by the purchaser. This provision is subject to the following conditions:

(A) The department shall notify the purchaser and taxpayer in writing on or before the first day of the production month for which subsequent taxes are due that the purchaser shall begin remitting taxes to the department as provided in W.S. 39-14-407(b)(iii);

(B) The department shall notify the purchaser in writing of the proper rates for calculating taxes due and the percentage of the produced valuable deposit subject to taxation by this article;

(C) The amount of tax paid by a purchaser to the department, as required by this subsection, shall offset and satisfy all claims for payments for the purchase of produced valuable deposits to the extent of the tax payment;

(D) This paragraph shall not apply under circumstances where the purchaser is required to continue payments due to legal proceedings;

(E) This paragraph shall not apply until after the purchaser has been notified in writing that subsequent accruing taxes will be payable by the purchaser.

(iii) Severance taxes due together with interest, penalties and costs shall be collectible by the department by appropriate judicial proceedings.

(b) Audits. The following shall apply:

(i) The department may employ examiners and obtain other technical services, to investigate and examine the books and records of any person paying taxes imposed under W.S. 39-13-101 through 39-13-111. The department shall notify the county assessor of any change in valuation as determined by audits, examinations or investigations establishing:

(A) Taxable volumes or values were not accurately reported;

(B) Clerical errors were made in determining taxable volumes or values;

(C) Taxable volumes or values for the year that production occurred were not calculated in compliance with Wyoming statutes or rules governing the determinations; or

(D) Additional payment for production was received and not reported whether such payment was received in the year of production or in subsequent years.

(ii) Repealed By Laws 2012, Ch. 84, § 102.

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

(iv) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to assess deficient severance tax payments, interest and penalty, if any, for the same periods governing mine product valuation amendments pursuant to paragraphs (ii) and (iii) of this subsection;

(v) All audits or department reviews, as applicable, pursuant to paragraphs (ii), (iii) and (iv) of this subsection are subject to the following conditions:

(A) Audits are commenced when the taxpayer receives written notice of the intended action;

(B) Prior to entering the premises of a taxpayer or third party, the taxpayer or third party shall be provided at least fourteen (14) days written notice;

(C) Audits are completed when the final findings are issued to the taxpayer by the department of audit;

(D) Unless otherwise agreed to in writing, audits shall be completed and the final audit findings issued to the taxpayer not later than the end of the month two (2) years after the audit is commenced and not sooner than one (1) year following the reporting date for ad valorem taxes;

(E) Any assessment or levy, including the assessment of a penalty and interest, if any, resulting from final audit findings or department review shall be issued within one (1) year following the completion of the audit or review;

(F) Upon receipt of department review findings, the taxpayer shall have sixty (60) days in which to submit a response.

(vi) Where there is evidence of gross negligence by the taxpayer in reporting and valuing production, an audit may examine prior years and issue assessments where gross negligence occurred. This section shall not apply to mine product valuation amendments to add the value of unreported production;

(vii) Audits shall commence within three (3) years and six (6) months immediately following the reporting date for ad valorem taxes and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-403(b) for a period of seven (7) years and make them available to department examiners for audit purposes. Amended returns filed with the department during the conduct of an audit prior to the issuance of the final audit findings may be made available by the taxpayer to the audit examiners. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

(viii) In order to examine relevant books or records of a taxpayer subject to a tax imposed by this article or to secure any information related to enforcement of this article,

authorized representatives of the department may at any time during normal business hours enter premises of a taxpayer liable for a tax imposed by this article or the premises of any third party having information regarding that taxpayer's liability. Prior to entering the premises of a taxpayer or third party, the department shall provide fourteen (14) days written notice to the taxpayer and third party;

(ix) The state may employ auditors and obtain other technical assistance necessary to determine if the tax imposed by this article has been properly reported and paid.

(c) Interest. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating interest regarding severance tax, the department shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. In calculating interest regarding ad valorem tax, the county treasurer shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. The board of county commissioners shall be bound by any decision made by the department of revenue in the course of an audit conducted under subsection (b) of this section concerning the time period during which interest shall accrue and be due and payable;

(ii) Taxes are delinquent pursuant to paragraphs (iii) and (iv) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due;

(iii) Except for any delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-407(b)(ii) is delinquent after the day on which it is payable and shall bear interest at eighteen percent (18%) per annum. Effective January 15, 2015, for delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-407(b) shall be delinquent following the day on which it is payable and shall bear interest at the rate set forth in paragraph (iv) of this subsection until paid or collected;

(iv) Effective January 1, 2015, interest at an annual rate equal to the average prime interest rate as determined by the state treasurer during the preceding fiscal year plus four percent (4%) shall be added to all delinquent severance taxes and ad valorem taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section on any mineral produced on or after January 1, 2015. To determine the average prime interest rate, the state treasurer shall average the prime interest rate for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent severance taxes and ad valorem taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent. In no instance shall the delinquent tax rate be less than twelve percent (12%) nor greater than eighteen percent (18%) from any mineral produced on or after January 1, 2015. The interest rate on any delinquent severance and ad valorem tax from any mineral produced before January 1, 2015, shall be as provided by the statutes in effect at the time the mineral was produced;

(v) The department may credit or waive any interest on severance tax imposed by this subsection as part of a settlement or for any other good cause.

(d) Penalties. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating penalty, the department or board of county commissioners shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any penalty due;

(ii) If any person fails to file the report required by W.S. 39-14-407(a)(i) by the due date or any extension thereof, the department may impose a penalty equal to a total of one percent (1%) of the taxable value of the production from the well, mine or mining claim but not to exceed five thousand dollars ($5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department of revenue other than those required by W.S. 39-14-407(a)(iv) or 39-14-407(a)(i), the department may impose a penalty of up to one thousand dollars ($1,000.00). The

department may waive penalties under this paragraph for good cause. Penalties imposed under this paragraph may be appealed to the state board of equalization;

(iii) If any person fails to make or file a return and remit the tax as required by W.S. 39-14-407(a)(iv), the department shall impose a penalty of five percent (5%) of the taxes due for each thirty (30) day period, or fraction thereof, elapsing between the due date of the return and the date filed, unless the person for good cause obtains from the department an extension of time for filing prior to the due date for filing. In no event shall the total penalty imposed by this subsection exceed twenty-five percent (25%) of the tax due. The department, for good cause, may waive a penalty imposed for failure to file a return for any one (1) month in a calendar year, provided that:

(A) The return was filed within five (5) business days following the due date, including an approved extension period; and

(B) The taxpayer requests the waiver in writing within fifteen (15) days after the return was filed, setting forth the reasons for the late filing.

(iv) If any part of a tax deficiency is due to negligence or intentional disregard of rules and regulations, there shall be added a penalty of five percent (5%) of the amount of the deficiency plus interest as provided by paragraph (c)(iv) of this section. The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after receipt of notice and demand by the department;

(v) The department may credit or waive penalties imposed by paragraphs (iii) and (iv) of this subsection as part of a settlement or for any other good cause.

(e) Liens. The following shall apply:

(i) Repealed By Laws 2002, Ch. 50, § 2.

(ii) Repealed By Laws 2002, Ch. 50, § 2.

(iii) Repealed By Laws 2002, Ch. 50, § 2.

(iv) All taxes, fees, penalties and interest imposed under this article are an automatic and continuing lien in favor

of the state of Wyoming. The lien is on all property in the state of Wyoming, real, tangible and intangible, including all after acquired property rights, future production and rights to property, of any person severing minerals in this state and who is liable under Wyoming law for the collection, payment or remittance of the severance tax and corresponding penalty or interest as of the date such taxes, fees, penalties or interest is due, and remains a lien until paid;

(v) A lien under this subsection is also a lien on all interests in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral;

(vi) Any lien arising under this subsection is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by paragraph (viii) of this subsection;

(vii) The department may file a notice of lien at any time at its discretion, except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to a district court or the supreme court shall stay enforcement of a lien filed by the department until such appeal has been exhausted or concluded;

(viii) In order to perfect a tax lien under this subsection, the department of revenue shall file a notice of the tax lien with the secretary of state. The notice of the tax lien shall contain:

(A) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the person severing the mineral;

(B) The name and address of the department of revenue as the holder of the lien and the name of the contact person within the department;

(C) The amount of the tax, fees, penalties and interest owed the state of Wyoming;

(D) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after acquired property and rights to the property belonging to the person who severed the mineral and located within the state of Wyoming, as well as all interest in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

(ix) No other action beyond that described in paragraph (viii) of this subsection shall be required to perfect a tax lien;

(x) The filing of the notice of the tax lien as described in paragraph (viii) of this subsection shall constitute record notice of the tax lien;

(xi) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(xii) Any tax lien created under this subsection and duly filed with the secretary of state shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the state;

(xiii) In the event of foreclosure, the department of revenue shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(xiv) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(xv) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold, the department may for good cause shown, release the lien on all property in this state, real, tangible and intangible, and

settle delinquent taxes, interest and penalties to be collected against future production from that leasehold;

(xvi) The secretary of state is authorized and directed to maintain copies of all tax liens filed by the department of revenue pursuant to this chapter, and to maintain a data base of such tax liens and to provide copies to any person pursuant to the duties of the secretary of state as set forth in W.S. 9-1-301 et seq. All tax liens on file with any county in this state and in good standing on the effective date of this paragraph shall remain effective and in good standing. Within sixty (60) days of the effective date of this paragraph, the director of the department of revenue shall transmit to the secretary of state for filing copies of all tax liens that the director seeks to have in continuing effect. Upon the filing of a copy of the tax lien with the secretary of state, the tax lien shall continue to be fully effective until released by the department of revenue.

(f) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-14-409. Taxpayer remedies.

(a) Interpretation requests. The following shall apply:

(i) The taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and any additional information the department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

(ii) A taxpayer may request and the department shall provide written interpretations of these statutes and rules. When requesting an interpretation, a taxpayer must set forth the facts and circumstances pertinent to the issue. If the department deems the facts and circumstances provided to be insufficient, it may request additional information. A taxpayer may act in reliance upon a written interpretation through the end of the calendar year in which the interpretation was issued, or until revoked by the department, whichever occurs last if the pertinent facts and circumstances were substantially correct and fully disclosed.

(b) Appeals. The following shall apply:

(i) Following determination of the fair market value of property the department shall notify the taxpayer by mail of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark and appear before the board at a time specified by the board. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy;

(ii) Mine product valuation amendments under this section may be appealed by the taxpayer to the board within thirty (30) days of the final administrative decision;

(iii) Any taxpayer who feels aggrieved by the valuation and taxes levied by this article may appeal to the board. The appeal does not relieve the taxpayer from paying the tax when due and payable nor does the payment invalidate the appeal. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax, interest or penalty imposed by this article;

(iv) The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon application of any interested person adversely affected, including boards of county commissioners for the purposes of this paragraph, under the contested case procedures of the Wyoming Administrative Procedure Act. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board;

(v) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated.

(c) Refunds. The following shall apply:

(i) If a taxpayer has reason to believe that ad valorem taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting amended returns within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-407(a)(i). Any refund granted shall be subject to modification or revocation upon audit;

(ii) If a taxpayer has reason to believe that taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting an amended return within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-407(a)(i). Refunds of two thousand dollars ($2,000.00), or less may be applied to subsequent payments for taxes imposed by this article. Requests for refunds exceeding two thousand dollars ($2,000.00) shall be approved in writing by the department prior to the taxpayer receiving credit. All refunds granted are subject to modification or revocation upon audit;

(iii) Notwithstanding paragraphs (i) and (ii) of this subsection, the taxpayer is entitled to receive a refund of any overpaid ad valorem or severance tax identified by an audit regardless of whether a refund has been requested.

(d) Credits. The following shall apply:

(i) Any refund may, at the discretion of the board of county commissioners, be made in the form of credit against future tax payments for a period not to exceed five (5) years. Unless otherwise agreed to by the taxpayer, refunds in the form of credit against future tax payments shall be made in no less than equal annual amounts. The board of county commissioners shall not provide a credit for interest on the excess tax paid unless the taxes are paid under protest due to an appeal pending before the state board of equalization and the taxpayer prevails in the appeal;

(ii) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit without regard to the limitation period for requesting refunds;

(iii) If a taxpayer overpaid taxes imposed by this article, the department shall allow a credit in the amount of

the overpayment to be taken on the taxpayer's subsequent monthly reports for the production year.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. The following shall apply:

(i) If ad valorem taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution until a final decision on the appeal peal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(iii) This provision does not enlarge or curtail the ability of a taxpayer to appeal any department of revenue decision as otherwise provided for under this act.

39-14-410. Statute of limitations.

Except as otherwise provided in this article, there is no general statute of limitations for this article.

39-14-411. Distribution.

(a) As provided by W.S. 39-14-404, the total severance tax rate for bentonite shall be two percent (2%), and shall be deposited in the severance tax distribution account.

(b) All payments received pursuant to W.S. 39-14-407(b)(iii) shall be transferred to an account. The monies in this account shall be invested or deposited in accordance with W.S. 9-4-714 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-407(b)(iii) shall be distributed in accordance with subsection (a) of this section, subject to the following:

(i) Revenues earned during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes;

(ii) Revenues which are earned and received during the first three (3) calendar quarters of the fiscal year shall be distributed within the first fifteen (15) days of October, January and April. For the last quarter of each fiscal year, revenues earned or received shall be distributed not later than June 30. In computing distributions for the last quarter, the state treasurer shall use the most recent consensus revenue estimating group estimates to the extent that earnings cannot be determined by June 30. Not later than September 15, the state treasurer shall compute the actual earnings for the last quarter of the preceding fiscal year and make adjustments to the October distributions in an amount equal to the difference between revenues earned and actual distributions for the preceding fiscal year.

ARTICLE 5 - URANIUM

39-14-501. Definitions.

(a) As used in this article:

(i) "Arm's-length market or sales price" means the transaction price determined in connection with a bona fide arm's length sale;

(ii) "Bona fide arm's-length sale" means a transaction in cash or terms equivalent to cash for specified property rights after reasonable exposure in a competitive market between a willing, well informed and prudent buyer and seller with adverse economic interests and assuming neither party is acting under undue compulsion or duress;

(iii) "Department review" means, but is not limited to, corrections of clerical errors or reconciliations of tax reports with reports required by other state or federal agencies;

(iv) "Mine product valuation amendment" means a valuation adjustment determination made by the department including special directives;

(v) "Mining or production" means drilling, blasting, loading, roadwork, overburden removal, pre-mouth of the mine reclamation, transportation from the point of severance to the mouth of the mine, and maintenance of facilities and equipment directly relating to any of the functions stated in this paragraph;

(vi) "Mouth of the mine" means the point at which a mineral is brought to the surface of the ground and is taken out of the pit, shaft or portal. For a surface mine, this point shall be the top of the ramp where the road or conveying system leaves the pit. For an in situ mine, the point shall be the wellhead;

(vii) "Processing" means crushing, sizing, milling, washing, drying, refining, upgrading, beneficiation, sampling, testing, treating, heating, separating, tailings or reject material disposal, compressing, storing, loading for shipment, transportation from the mouth of the mine to the loadout, transportation to market to the extent included in the price and provided by the producer, processing plant site and post-mouth of mine reclamation, maintenance of facilities and equipment relating to any of the functions stated in this paragraph, and any other function after severance that changes the physical or chemical characteristics or enhances the marketability of the mineral;

(viii) "Purchaser" means the first purchaser who acquires the produced valuable uranium deposit from the taxpayer for value;

(ix) "Severance tax" means an excise tax imposed on the present and continuing privilege of removing, extracting, severing or producing any mineral in this state;

(x) Beginning January 1, 1989, "taxable value" means one hundred percent (100%) of the fair market value of the gross product of minerals and mine products;

(xi) "Unreported production" means production volume for which no tax report was filed for the reporting period by the taxpayer or his agent;

(xii) "Value of the gross product" means fair market value as prescribed by W.S. 39-11-101(a)(vi), less any deductions and exemption allowed by Wyoming law or rules.

39-14-502. Administration; confidentiality.

(a) The department shall annually value and assess the gross product of all mines and mining claims at its fair market value for taxation.

(b) The department shall annually value the gross product for the preceding calendar year, in appropriate unit measures of all mines and mining claims from which valuable deposits are produced.

(c) Annually, on or before June 1, or as soon thereafter as the fair market value is determined, the department shall certify the valuation determined by the department to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county.

(d) All taxpayer returns and return information shall be confidential and, except as authorized below, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall disclose any such information obtained by him in connection with his service as an officer or employee.

(e) As used in this section, taxpayer returns and return information shall include, but not be limited to, all statements, reports, summaries and all other data and documents under audit or provided by the taxpayer in accordance with the provisions of W.S. 39-14-507(a) and related provision.

(f) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall release taxpayer returns and return information pertaining to taxes imposed by this article, except:

(i) Information may be released to the governor or his designee, members of the board, to employees of the department of audit, the department of revenue, the consensus revenue estimating group and to the attorney general;

(ii) Upon prior notice to the taxpayer, information may be released by the department, upon written application, to any other governmental entity if the governmental entity shows sufficient reason to obtain the information for official business;

(iii) Information is admissible in court or administrative proceedings related to mineral taxes or government royalties.

(g) Any person receiving information pursuant to paragraph (f)(ii) of this section shall sign an agreement with the department to keep the information confidential.

(h) Units of production reported by the taxpayer and the taxpayer's taxable value are not confidential and may be released without qualification.

(j) Any person who negligently violates subsections (d) through (h) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00). Any person who intentionally violates subsections (d) through (h) of this section is guilty of a misdemeanor and upon conviction shall be fined not less than one thousand dollars ($1,000.00), but not more than five thousand dollars ($5,000.00) and imprisoned for not more than one (1) year.

(k) Repealed By Laws 2000, Ch. 68, § 1.

39-14-503. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied a severance tax on the value of the gross product for the privilege of severing or extracting uranium in the state. The severance tax imposed by this article may be in addition to other taxes, including but not limited to the ad valorem taxes imposed by W.S. 39-13-104.

(b) Basis of tax (valuation). Except as provided in W.S. 39-14-504(b) and (c), the following shall apply:

(i) Uranium shall be valued for taxation as provided in this section;

(ii) The value of the gross product shall be the fair market value of the product at the mouth of the mine where produced, after the mining or production process is completed;

(iii) Except as otherwise provided, the mining or production process is deemed completed when mineral product reaches the mouth of the mine. In no event shall the value of the mineral product include any processing functions or operations regardless of where the processing is performed;

(iv) In the event the product as provided by paragraph (iii) of this subsection is sold at the mouth of the mine without further movement or processing, the fair market value shall be the price established by bona fide arms-length sale less exempt royalties;

(v) In the event the mineral product as provided by paragraph (iii) of this subsection is not sold at the mouth of the mine by a bona fide arms-length sale, or, except as otherwise provided, if the product of the mine is used without sale, the department shall determine the fair market value of uranium in accordance with paragraph (vi) or (vii) of this subsection;

(vi) The department shall calculate the fair market value of uranium by multiplying the individual producer's sales value of yellow cake less all royalties, ad valorem production taxes, and severance taxes multiplied by the industry factor. The industry factor shall be an average of all uranium producers' ratios of total mining costs to total mining and processing costs incurred to produce yellow cake calculated by the department. Nonexempt royalties, ad valorem production taxes and severance taxes shall then be added to determine taxable value. For purposes of this paragraph:

(A) Total mining costs for in situ mines include labor, including mine foremen and supervisory personnel whose primary function is the extraction of uranium, supplies, equipment depreciation and maintenance, fuel, power and other utilities, uranium transportation to the point of valuation, indirect costs related to extraction and any other costs incurred prior to the point of valuation that are specifically

attributable to the installation of the well field, pumps used for extraction or injection, or any other extraction activity;

(B) Total mining costs for conventional surface and underground mines include labor, including mine foremen and supervisory personnel whose primary function is the extraction of uranium, supplies, equipment depreciation and maintenance, fuel, power and other utilities, uranium transportation to the point of valuation, indirect costs related to extraction and any other costs incurred prior to the point of valuation that are specifically attributable to the excavation and transportation of ore to the mine mouth;

(C) Total mining and processing costs include mining costs determined under subparagraph (A) or (B) of this paragraph plus mineral processing labor including plant foremen and supervisory personnel whose primary responsibility is processing uranium, supplies used for processing, processing plant and equipment depreciation, fuel, power and other utilities used for processing, maintenance of processing equipment, uranium transportation from the mouth of the mine to the point of shipment, indirect processing costs and any other costs incurred that are specifically attributable to the mining or processing of uranium up to the point of sale f.o.b. the mine;

(D) Indirect costs include but are not limited to allocations of corporate overhead, data processing costs, accounting, legal and clerical costs and other general and administrative costs which cannot be specifically attributed to an operational function without allocation. Indirect costs shall be allocated using methods in accordance with generally accepted accounting principles. Similar costs shall be allocated using the same method for each producer;

(E) The industry factor shall be recomputed at four (4) year intervals and will be based on an average of the four (4) prior years' cost data. The new ratio shall be effective prospectively.

(vii) In the event that unique or unusual circumstances exist such that the department or the taxpayer is unable to determine the value of the gross product of uranium from a mine or mining claim by application of the methods provided in this subsection, the taxpayer may petition the department for approval to use an alternate valuation method. The department shall approve or deny the use of an alternate

valuation method and shall so inform the parties within forty-five (45) days of the date the petition is filed.

(c) Taxpayer. The following shall apply:

(i) In the case of the gross product of all mines and mining claims produced under lease, the lessor is liable for the payment of ad valorem taxes on the product removed only to the extent of the lessor's retained interest under the lease, whether royalty or otherwise, and the lessee or his assignee is liable for all other property taxes due on production under the lease;

(ii) Any taxpayer paying the taxes imposed by this article on any valuable deposit may deduct the severance taxes paid from any amounts due or to become due to the interest owners of such valuable deposit in proportion to the interest ownership;

(iii) Any person extracting valuable products subject to this article and any person owning an interest in the valuable products to the extent of their interest ownership are liable for the payment of the severance taxes imposed by this article together with any penalties and interest.

39-14-504. Tax rate.

(a) Except as provided in subsections (b) and (c) of this section, the total severance tax rate for uranium shall be four percent (4%). The tax shall be distributed as provided in W.S. 39-14-511 and is imposed as follows:

(i) Two percent (2%); plus

(ii) Two percent (2%).

(b) The severance tax imposed under subsection (a) of this section shall not apply to any uranium production occurring after December 31, 2020, and before January 1, 2026. For the period of time prescribed under this subsection, there is levied a severance tax at the rates specified in subsection (c) of this section. The severance tax shall be levied on the value of the gross product extracted each month for which the spot market price per pound of nonenriched uranium concentrate (U3O8) is at least thirty dollars ($30.00) as determined by an average of the following international indexes or their successors quoting the monthly price of nonenriched uranium concentrate (U3O8):

(i) NUEXCO from TradeTech;

(ii) Ux U3O8 spot price.

(c) The uranium spot market price used in the table in this subsection is the price per pound of nonenriched uranium concentrate (U3O8). The value of uranium for purposes of the severance tax in subsection (b) of this section shall be determined in accordance with the following table:

Uranium Spot Market Price	Tax Applied
Less than $30.00	0%
$30.00 to $36.67	1%
$36.68 to $43.34	2%
$43.35 to $50.00	3%
$50.01 to $60.00	4%
$60.01 or more	5%

(d) Subsections (b) through (e) of this section are repealed effective December 31, 2026.

(e) No taxpayer shall qualify for the severance tax rate imposed under subsections (b) and (c) of this section unless the county treasurer annually certifies to the department that the taxpayer does not have any unpaid delinquent ad valorem tax in the county from within which the uranium was severed or extracted.

39-14-505. Exemptions.

(a) Repealed by Laws 2016, ch. 16, § 2.

(b) Repealed by Laws 2016, ch. 16, § 2.

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

39-14-506. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-14-507. Compliance; collection procedures.

(a) Returns, reports. The following shall apply:

(i) Annually, on or before February 25 of the year following the year of production any person whose property is subject to W.S. 39-14-502(a) shall sign under oath and submit a statement listing the information relative to the property and affairs of the company as the department may require to assess the property;

(ii) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;

(iii) For mines and mining claims, the department may presume that the property is located in the county in which production is reported by the taxpayer. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;

(iv) Except as provided in paragraph (v) of this subsection, each taxpayer liable for severance taxes under W.S. 39-14-503 shall report monthly to the department. The monthly tax reports are due on or before the twenty-fifth day of the second month following the month of production. Reports shall be filed on forms prescribed by the department. The department may allow extensions for filing returns by regulation;

(v) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly reporting requirements are waived and the taxpayer shall report annually. The annual report is due on February 25 of the year following the year in which production occurred. If a taxpayer who reports annually accumulates an annual liability exceeding thirty

thousand dollars ($30,000.00), that taxpayer shall commence reporting monthly as provided in paragraph (iv) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly reporting requirements or from monthly to annual reporting;

(vi) For mines and mining claims, the taxpayer shall report the location of the production to the county and tax district in which the mine or mining claim is located, based upon the actual taxable production produced by the mine in each county or tax district. Other reasonable methods of reporting the location of production may be approved by the department upon written request of the taxpayer or taxing jurisdiction.

(b) Payment. The following shall apply:

(i) Annually, on or before October 10 the county treasurer shall send a written statement in sealed envelopes of total tax due, itemized as to property description, assessed value and mill levies, to each taxpayer at his last known address. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;

(ii) Ad valorem taxes provided by this act are due and payable:

(A) For the 2019 tax year and all preceding tax years, at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(B) Effective January 1, 2020 for tax year 2020 and each year thereafter, ad valorem taxes are due as provided in W.S. 39-13-113.

(iii) Except as provided in paragraph (iv) of this subsection, each taxpayer liable for a severance tax under W.S. 39-14-503(a) shall pay monthly tax payments to the department. The payment shall be determined by the taxpayer based on the

value of the gross product produced and saved during the second preceding month, and tax computed on value at rates prescribed in this article. The monthly tax payments are due on or before the twenty-fifth day of the second month following the month of production. If the report the taxpayer is required to file shows tax due, the taxpayer shall pay the tax due when the report is filed. The department may allow extensions for paying taxes by regulation. The department may, if an extension is granted, request the payment of the reasonable estimate of ninety percent (90%) of the tax by the statutory due date, with the remaining tax remitted with the extended return;

(iv) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly payment requirements are waived and the taxpayer shall pay the tax annually. The annual payment is due on February 25 of the year following the year in which production occurred. If a taxpayer who pays annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence remitting tax payments as provided in paragraph (iii) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly payment requirements or from monthly to annual payment.

(c) Timelines. Except as otherwise specifically provided, there are no general applicable provisions for timelines for this article.

39-14-508. Enforcement.

(a) General. The following shall apply:

(i) If the statement provided by W.S. 39-14-507(a)(i) is not filed, the department shall value the property from the best information available. The department may use information other than contained in the statement provided by W.S. 39-14-507(a)(i) to determine the fair market value of the property provided by W.S. 39-14-502(a);

(ii) When a taxpayer producing valuable deposits fails to pay the taxes imposed by this article when due, the purchaser of the produced valuable deposit shall withhold and remit to the department the taxpayer's subsequently accruing taxes on the produced valuable deposit acquired by the

purchaser. This provision is subject to the following conditions:

(A) The department shall notify the purchaser and taxpayer in writing on or before the first day of the production month for which subsequent taxes are due that the purchaser shall begin remitting taxes to the department as provided in W.S. 39-14-507(b)(iii);

(B) The department shall notify the purchaser in writing of the proper rates for calculating taxes due and the percentage of the produced valuable deposit subject to taxation by this article;

(C) The amount of tax paid by a purchaser to the department, as required by this paragraph, shall offset and satisfy all claims for payments for the purchase of produced valuable deposits to the extent of the tax payment;

(D) This paragraph shall not apply under circumstances where the purchaser is required to continue payments due to legal proceedings;

(E) This paragraph shall not apply until after the purchaser has been notified in writing that subsequent accruing taxes will be payable by the purchaser.

(iii) Severance taxes due together with interest, penalties and costs shall be collectible by the department by appropriate judicial proceedings.

(b) Audits. The following shall apply:

(i) The department may employ examiners and obtain other technical services, to investigate and examine the books and records of any person paying taxes imposed under W.S. 39-13-101 through 39-13-111. The department shall notify the county assessor of any change in valuation as determined by audits, examinations or investigations establishing:

(A) Taxable volumes or values were not accurately reported;

(B) Clerical errors were made in determining taxable volumes or values;

(C) Taxable volumes or values for the year that production occurred were not calculated in compliance with Wyoming statutes or rules governing the determinations; or

(D) Additional payment for production was received and not reported whether such payment was received in the year of production or in subsequent years.

(ii) Repealed By Laws 2012, Ch. 84, § 102.

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

(iv) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to assess deficient severance tax payments, interest and penalty, if any, for the same periods governing mine product valuation amendments pursuant to paragraphs (ii) and (iii) of this subsection;

(v) All audits or department reviews, as applicable, pursuant to paragraphs (ii), (iii) and (iv) of this subsection are subject to the following conditions:

(A) Audits are commenced when the taxpayer receives written notice of the intended action;

(B) Prior to entering the premises of a taxpayer or third party, the taxpayer or third party shall be provided at least fourteen (14) days written notice;

(C) Audits are completed when the final findings are issued to the taxpayer by the department of audit;

(D) Unless otherwise agreed to in writing, audits shall be completed and the final audit findings issued to the taxpayer not later than the end of the month two (2) years after the audit is commenced and not sooner than one (1) year following the reporting date for ad valorem taxes;

(E) Any assessment or levy, including the assessment of a penalty and interest, if any, resulting from final audit findings or department review shall be issued within one (1) year following the completion of the audit or review;

(F) Upon receipt of department review findings, the taxpayer shall have sixty (60) days in which to submit a response.

(vi) Where there is evidence of gross negligence by the taxpayer in reporting and valuing production, an audit may examine prior years and issue assessments where gross negligence occurred. This section shall not apply to mine product valuation amendments to add the value of unreported production;

(vii) Audits provided by this article shall commence within three (3) years and six (6) months immediately following the reporting date for ad valorem taxes and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-503(b) for a period of seven (7) years and make them available to department examiners for audit purposes. Amended returns filed with the department during the conduct of an audit prior to the issuance of the final audit findings may be made available by the taxpayer to the audit examiners. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

(viii) In order to examine relevant books or records of a taxpayer subject to a tax imposed by this article or to secure any information related to enforcement of this article, authorized representatives of the department may at any time during normal business hours enter premises of a taxpayer liable for a tax imposed by this article or the premises of any third party having information regarding that taxpayer's liability. Prior to entering the premises of a taxpayer or third party, the

department shall provide fourteen (14) days written notice to the taxpayer and third party;

(ix) The state may employ auditors and obtain other technical assistance necessary to determine if the tax imposed by this article has been properly reported and paid.

(c) Interest. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating interest regarding severance tax, the department shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. In calculating interest regarding ad valorem tax, the county treasurer shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. The board of county commissioners shall be bound by any decision made by the department of revenue in the course of an audit conducted under subsection (b) of this section concerning the time period during which interest shall accrue and be due and payable;

(ii) Taxes are delinquent pursuant to paragraphs (iii) and (iv) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due;

(iii) Except for any delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-507(b)(ii) is delinquent after the day on which it is payable and shall bear interest at eighteen percent (18%) per annum. Effective January 15, 2015, for delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-507(b) shall be delinquent following the day on which it is payable and shall bear interest at the rate set forth in paragraph (iv) of this subsection until paid or collected;

(iv) Effective January 1, 2015, interest at an annual rate equal to the average prime interest rate as determined by the state treasurer during the preceding fiscal year plus four percent (4%) shall be added to all delinquent severance taxes

and ad valorem taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section on any mineral produced on or after January 1, 2015. To determine the average prime interest rate, the state treasurer shall average the prime interest rate for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent severance taxes and ad valorem taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent. In no instance shall the delinquent tax rate be less than twelve percent (12%) nor greater than eighteen percent (18%) from any mineral produced on or after January 1, 2015. The interest rate on any delinquent severance and ad valorem tax from any mineral produced before January 1, 2015, shall be as provided by the statutes in effect at the time the mineral was produced;

(v) The department may credit or waive any interest on severance tax imposed by this subsection as part of a settlement or for any other good cause.

(d) Penalties. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating penalty, the department or board of county commissioners shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any penalty due;

(ii) If any person fails to file the report required by W.S. 39-14-507(a)(i) by the due date or any extension thereof, the department may impose a penalty equal to a total of one percent (1%) of the taxable value of the production from the well, mine or mining claim but not to exceed five thousand dollars ($5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department of revenue other than those required by W.S. 39-14-507(a)(iv) or 39-14-507(a)(i), the department may impose a penalty of up to one thousand dollars ($1,000.00). The department may waive penalties under this paragraph for good cause. Penalties imposed under this paragraph may be appealed to the state board of equalization;

(iii) If any person fails to make or file a return and remit the tax as required by W.S. 39-14-507, the department shall impose a penalty of five percent (5%) of the taxes due for each thirty (30) day period, or fraction thereof, elapsing between the due date of the return and the date filed, unless the person for good cause obtains from the department an extension of time for filing prior to the due date for filing. In no event shall the total penalty imposed by this subsection exceed twenty-five percent (25%) of the tax due. The department, for good cause, may waive a penalty imposed for failure to file a return for any one (1) month in a calendar year, provided that:

(A) The return was filed within five (5) business days following the due date, including an approved extension period; and

(B) The taxpayer requests the waiver in writing within fifteen (15) days after the return was filed, setting forth the reasons for the late filing.

(iv) If any part of a tax deficiency is due to negligence or intentional disregard of rules and regulations, there shall be added a penalty of five percent (5%) of the amount of the deficiency plus interest as provided by paragraph (c)(iv) of this subsection. The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after receipt of notice and demand by the department;

(v) The department may credit or waive penalties imposed by paragraphs (iii) and (iv) of this subsection as part of a settlement or for any other good cause.

(e) Liens. The following shall apply:

(i) Repealed By Laws 2002, Ch. 50, § 2.

(ii) Repealed By Laws 2002, Ch. 50, § 2.

(iii) Repealed By Laws 2002, Ch. 50, § 2.

(iv) All taxes, fees, penalties and interest imposed under this article are an automatic and continuing lien in favor of the state of Wyoming. The lien is on all property in the state of Wyoming, real, tangible and intangible, including all after acquired property rights, future production and rights to property, of any person severing minerals in this state and who

is liable under Wyoming law for the collection, payment or remittance of the severance tax and corresponding penalty or interest as of the date such taxes, fees, penalties or interest is due, and remains a lien until paid;

(v) A lien under this subsection is also a lien on all interests in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral;

(vi) Any lien arising under this subsection is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by paragraph (viii) of this subsection;

(vii) The department may file a notice of lien at any time at its discretion, except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to a district court or the supreme court shall stay enforcement of a lien filed by the department until such appeal has been exhausted or concluded;

(viii) In order to perfect a tax lien under this subsection, the department of revenue shall file a notice of the tax lien with the secretary of state. The notice of the tax lien shall contain:

(A) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the person severing the mineral;

(B) The name and address of the department of revenue as the holder of the lien and the name of the contact person within the department;

(C) The amount of the tax, fees, penalties and interest owed the state of Wyoming;

(D) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after acquired property and rights to the property belonging to the person who severed the mineral and located within the state of Wyoming, as well as all interest in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

(ix) No other action beyond that described in paragraph (viii) of this subsection shall be required to perfect a tax lien;

(x) The filing of the notice of the tax lien as described in paragraph (viii) of this subsection shall constitute record notice of the tax lien;

(xi) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(xii) Any tax lien created under this subsection and duly filed with the secretary of state shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the state;

(xiii) In the event of foreclosure, the department of revenue shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(xiv) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(xv) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold, the department may for good cause shown, release the lien on all property in this state, real, tangible and intangible, and settle delinquent taxes, interest and penalties to be collected against future production from that leasehold;

(xvi) The secretary of state is authorized and directed to maintain copies of all tax liens filed by the department of revenue pursuant to this chapter, and to maintain a data base of such tax liens and to provide copies to any person pursuant to the duties of the secretary of state as set forth in W.S. 9-1-301 et seq. All tax liens on file with any county in this state and in good standing on the effective date of this paragraph shall remain effective and in good standing. Within sixty (60) days of the effective date of this paragraph, the director of the department of revenue shall transmit to the secretary of state for filing copies of all tax liens that the director seeks to have in continuing effect. Upon the filing of a copy of the tax lien with the secretary of state, the tax lien shall continue to be fully effective until released by the department of revenue.

(f) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-14-509. Taxpayer remedies.

(a) Interpretation requests. The following shall apply:

(i) The taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and any additional information the department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

(ii) A taxpayer may request and the department shall provide written interpretations of these statutes and rules. When requesting an interpretation, a taxpayer must set forth the facts and circumstances pertinent to the issue. If the department deems the facts and circumstances provided to be insufficient, it may request additional information. A taxpayer may act in reliance upon a written interpretation through the end of the calendar year in which the interpretation was issued, or until revoked by the department, whichever occurs last if the pertinent facts and circumstances were substantially correct and fully disclosed.

(b) Appeals. The following shall apply:

(i) Following determination of the fair market value of property the department shall notify the taxpayer by mail of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark and appear before the board at a time specified by the board. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy;

(ii) Mine product valuation amendments under this section may be appealed by the taxpayer to the board within thirty (30) days of the final administrative decision;

(iii) Any taxpayer who feels aggrieved by the valuation and taxes levied by this article may appeal to the board. The appeal does not relieve the taxpayer from paying the tax when due and payable nor does the payment invalidate the appeal. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax, interest or penalty imposed by this article;

(iv) The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon application of any interested person adversely affected, including boards of county commissioners for the purposes of this subsection, under the contested case procedures of the Wyoming Administrative Procedure Act. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board;

(v) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated.

(c) Refunds. The following shall apply:

(i) If a taxpayer has reason to believe that ad valorem taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting amended returns within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-507(a)(i). Any refund granted shall be subject to modification or revocation upon audit;

(ii) If a taxpayer has reason to believe that taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting an amended return within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-507(a)(i). Refunds of two thousand dollars ($2,000.00), or less may be applied to subsequent payments for taxes imposed by this article. Requests for refunds exceeding two thousand dollars ($2,000.00) shall be approved in writing by the department prior to the taxpayer receiving credit. All refunds granted are subject to modification or revocation upon audit;

(iii) Notwithstanding paragraphs (i) and (ii) of this subsection, the taxpayer is entitled to receive a refund of any overpaid ad valorem or severance tax identified by an audit regardless of whether a refund has been requested.

(d) Credits. The following shall apply:

(i) Any refund may, at the discretion of the board of county commissioners, be made in the form of credit against future tax payments for a period not to exceed five (5) years. Unless otherwise agreed to by the taxpayer, refunds in the form of credit against future tax payments shall be made in no less than equal annual amounts. The board of county commissioners shall not provide a credit for interest on the excess tax paid unless the taxes are paid under protest due to an appeal pending before the state board of equalization and the taxpayer prevails in the appeal;

(ii) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit without regard to the limitation period for requesting refunds;

(iii) If a taxpayer overpaid taxes imposed by this article, the department shall allow a credit in the amount of the overpayment to be taken on the taxpayer's subsequent monthly reports for the production year.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. The following shall apply:

(i) If ad valorem taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(iii) This provision does not enlarge or curtail the ability of a taxpayer to appeal any department of revenue decision as otherwise provided for under this act.

39-14-510. Statute of limitations.

Except as otherwise provided in this article, there is no general statute of limitations for this article.

39-14-511. Distribution.

(a) The taxes imposed by W.S. 39-14-504 shall be deposited into the severance tax distribution account.

(b) Repealed By Laws 2002, Ch. 62, § 2.

(c) All payments received pursuant to W.S. 39-14-507(b)(iii) shall be transferred to an account. The monies in this account shall be invested or deposited in accordance with W.S. 9-4-714 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-507(b)(iii) shall be distributed in accordance with subsections (a) and (b) of this section, subject to the following:

(i) Revenues earned during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes;

(ii) Revenues which are earned and received during the first three (3) calendar quarters of the fiscal year shall be distributed within the first fifteen (15) days of October, January and April. For the last quarter of each fiscal year, revenues earned or received shall be distributed not later than June 30. In computing distributions for the last quarter, the state treasurer shall use the most recent consensus revenue estimating group estimates to the extent that earnings cannot be determined by June 30. Not later than September 15, the state treasurer shall compute the actual earnings for the last quarter of the preceding fiscal year and make adjustments to the October distributions in an amount equal to the difference between revenues earned and actual distributions for the preceding fiscal year.

(d) Repealed by Laws 2016, ch. 16, § 2.

ARTICLE 6 - SAND AND GRAVEL

39-14-601. Definitions.

(a) As used in this article:

(i) "Arm's-length market or sales price" means the transaction price determined in connection with a bona fide arm's length sale;

(ii) "Bona fide arm's-length sale" means a transaction in cash or terms equivalent to cash for specified property rights after reasonable exposure in a competitive market between a willing, well informed and prudent buyer and

seller with adverse economic interests and assuming neither party is acting under undue compulsion or duress;

(iii) "Department review" means, but is not limited to, corrections of clerical errors or reconciliations of tax reports with reports required by other state or federal agencies;

(iv) "Mine product valuation amendment" means a valuation adjustment determination made by the department including special directives;

(v) "Mining or production" means drilling, blasting, loading, roadwork, overburden removal, pre-mouth of the mine reclamation, transportation from the point of severance to the mouth of the mine, and maintenance of facilities and equipment directly relating to any of the functions stated in this paragraph;

(vi) "Mouth of the mine" means the point at which a mineral is brought to the surface of the ground and is taken out of the pit, shaft or portal. For a surface mine, this point shall be the top of the ramp where the road or conveying system leaves the pit. For an in situ mine, the point shall be the wellhead;

(vii) "Processing" means crushing, sizing, milling, washing, drying, refining, upgrading, beneficiation, sampling, testing, treating, heating, separating, tailings or reject material disposal, compressing, storing, loading for shipment, transportation from the mouth of the mine to the loadout, transportation to market to the extent included in the price and provided by the producer, processing plant site and post-mouth of mine reclamation, maintenance of facilities and equipment relating to any of the functions stated in this paragraph, and any other function after severance that changes the physical or chemical characteristics or enhances the marketability of the mineral;

(viii) "Purchaser" means the first purchaser who acquires the produced valuable sand or gravel deposit from the taxpayer for value;

(ix) "Severance tax" means an excise tax imposed on the present and continuing privilege of removing, extracting, severing or producing any mineral in this state;

(x) Beginning January 1, 1989, "taxable value" means one hundred percent (100%) of the fair market value of the gross product of minerals and mine products;

(xi) "Unreported production" means production volume for which no tax report was filed for the reporting period by the taxpayer or his agent;

(xii) "Value of the gross product" means fair market value as prescribed by W.S. 39-11-101(a)(vi), less any deductions and exemption allowed by Wyoming law or rules.

39-14-602. Administration; confidentiality.

(a) The department shall annually value and assess the gross product of all mines and mining claims at its fair market value for taxation.

(b) The department shall annually value the gross product for the preceding calendar year, in appropriate unit measures of all mines and mining claims from which valuable deposits are produced.

(c) Annually, on or before June 1, or as soon thereafter as the fair market value is determined, the department shall certify the valuation determined by the department to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county.

(d) All taxpayer returns and return information shall be confidential and, except as authorized below, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall disclose any such information obtained by him in connection with his service as an officer or employee.

(e) As used in this section, taxpayer returns and return information shall include, but not be limited to, all statements, reports, summaries and all other data and documents under audit or provided by the taxpayer in accordance with the provisions of W.S. 39-14-607(a) and related provision.

(f) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall release taxpayer returns and return information pertaining to taxes imposed by this article, except:

(i) Information may be released to the governor or his designee, members of the board, to employees of the department of audit, the department of revenue, the consensus revenue estimating group and to the attorney general;

(ii) Upon prior notice to the taxpayer, information may be released by the department, upon written application, to any other governmental entity if the governmental entity shows sufficient reason to obtain the information for official business;

(iii) Information is admissible in court or administrative proceedings related to mineral taxes or government royalties.

(g) Any person receiving information pursuant to paragraph (f)(ii) of this section shall sign an agreement with the department to keep the information confidential.

(h) Units of production reported by the taxpayer and the taxpayer's taxable value are not confidential and may be released without qualification.

(j) Any person who negligently violates subsections (d) through (h) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00). Any person who intentionally violates subsections (d) through (h) of this section is guilty of a misdemeanor and upon conviction shall be fined not less than one thousand dollars ($1,000.00), but not more than five thousand dollars ($5,000.00) and imprisoned for not more than one (1) year.

(k) Repealed By Laws 2000, Ch. 68, § 1.

39-14-603. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied a severance tax on the value of the gross product for the privilege of severing or extracting sand and gravel in the state. The severance tax imposed by this article may be in addition to other taxes, including but not limited to the ad valorem taxes imposed by W.S. 39-13-104.

(b) Basis of tax (valuation). The following shall apply:

(i) Sand and gravel shall be valued for taxation as provided in this subsection. For purposes of this subsection, the term "sand and gravel" includes aggregates used in construction. Based upon the information received or procured pursuant to W.S. 39-14-607(a)(i) or 39-14-608(a)(i), the department shall annually value the gross product for the preceding calendar year, in appropriate unit measures of all mines and mining claims from which valuable deposits are produced, at the fair market value of the product at the mouth of the pit or quarry where produced, after the mining or production process is completed;

(ii) In the event the sand and gravel are sold at the mouth of the pit or quarry without further movement or processing, the fair market value shall be the price established by bona fide arms-length sale less exempt royalty;

(iii) In the event the sand and gravel are not sold at the mouth of the pit or quarry by a bona fide arms-length sale, or, except as otherwise provided, if the product of the pit or quarry is used without sale, the department shall determine the fair market value of sand and gravel in accordance with paragraph (iv) or (v) of this subsection;

(iv) For sand and gravel sold away from the mouth of the mine pursuant to a bona fide arms-length sale the department shall calculate the fair market value by multiplying the sales value of the sand and gravel less exempt royalties by twenty-five hundredths (0.25);

(v) For sand and gravel used without sale or not sold pursuant to a bona fide arms-length agreement the fair market value shall be the fair market value of sand and gravel which is comparable in quality, quantity, terms and conditions under which the sand and gravel is being used or sold;

(vi) The value of the gross product shall be the fair market value of the product at the mouth of the mine where produced, after the mining or production process is completed;

(vii) Except as otherwise provided, the mining or production process is deemed completed when the mineral product reaches the mouth of the mine. In no event shall the value of the mineral product include any processing functions or operations regardless of where the processing is performed;

(viii) Except as otherwise provided, if the product as provided in paragraph (vii) of this subsection is sold at the mouth of the mine, the fair market value shall be deemed to be the price established by bona fide arms-length sale.

(c) Taxpayer. The following shall apply:

(i) In the case of the gross product of all mines and mining claims produced under lease, the lessor is liable for the of ad valorem taxes on the product removed only to the extent of the lessor's retained interest under the lease, whether royalty or otherwise, and the lessee or his assignee is liable for all other property taxes due on production under the lease;

(ii) Any taxpayer paying the taxes imposed by this article on any valuable deposit may deduct the severance taxes paid from any amounts due or to become due to the interest owners of such valuable deposit in proportion to the interest ownership;

(iii) Any person extracting valuable products subject to this article and any person owning an interest in the valuable products to the extent of their interest ownership are liable for the payment of the severance taxes imposed by this article together with any penalties and interest.

39-14-604. Tax rate.

The total severance tax rate for sand and gravel shall be two percent (2%). The tax shall be distributed as provided in W.S. 39-14-611.

39-14-605. Exemptions.

There are no specific applicable provisions for exemptions for this chapter.

39-14-606. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-14-607. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) Annually, on or before February 25 of the year following the year of production any person whose property is subject to W.S. 39-14-602(a) shall sign under oath and submit a statement listing the information relative to the property and affairs of the company as the department may require to assess the property;

(ii) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;

(iii) For mines and mining claims, the department may presume that the property is located in the county in which production is reported by the taxpayer. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;

(iv) Except as provided in paragraph (v) of this subsection, each taxpayer liable for severance taxes under W.S. 39-14-603 shall report monthly to the department. The monthly tax reports are due on or before the twenty-fifth day of the second month following the month of production. Reports shall be filed on forms prescribed by the department. The department may allow extensions for filing returns by regulation;

(v) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly reporting requirements are waived and the taxpayer shall report annually. The annual report is due on February 25 of the year following the year in which production occurred. If a taxpayer who reports annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence reporting monthly as provided in paragraph (iv) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly reporting requirements or from monthly to annual reporting;

(vi) For mines and mining claims, the taxpayer shall report the location of the production to the county and tax district in which the mine or mining claim is located, based upon the actual taxable production produced by the mine in each county or tax district. Other reasonable methods of reporting the location of production may be approved by the department upon written request of the taxpayer or taxing jurisdiction.

(b) Payment. The following shall apply:

(i) Annually, on or before October 10 the county treasurer shall send a written statement in sealed envelopes of total tax due, itemized as to property description, assessed value and mill levies, to each taxpayer at his last known address. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;

(ii) Ad valorem taxes provided by this act are due and payable:

(A) For the 2019 tax year and all preceding tax years, at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(B) Effective January 1, 2020 for tax year 2020 and each year thereafter, ad valorem taxes are due as provided in W.S. 39-13-113.

(iii) Except as provided in paragraph (iv) of this subsection, each taxpayer liable for a severance tax under W.S. 39-14-603(a) shall pay monthly tax payments to the department. The payment shall be determined by the taxpayer based on the value of the gross product produced and saved during the second preceding month, and tax computed on value at rates prescribed in this article. The monthly tax payments are due on or before the twenty-fifth day of the second month following the month of production. If the report the taxpayer is required to file shows tax due, the taxpayer shall pay the tax due when the report is filed. The department may allow extensions for paying taxes by regulation. The department may, if an extension is granted,

request the payment of the reasonable estimate of ninety percent (90%) of the tax by the statutory due date, with the remaining tax remitted with the extended return;

(iv) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly payment requirements are waived and the taxpayer shall pay the tax annually. The annual payment is due on February 25 of the year following the year in which production occurred. If a taxpayer who pays annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence remitting tax payments as provided in paragraph (iii) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly payment requirements or from monthly to annual payment.

(c) Timelines. Except as specifically provided, there are no general applicable provisions for timelines for this article.

39-14-608. Enforcement.

(a) General. The following shall apply:

(i) If the statement provided by W.S. 39-14-607(a)(i) is not filed, the department shall value the property from the best information available. The department may use information other than contained in the statement provided by W.S. 39-14-607(a)(i) to determine the fair market value of the property provided by W.S. 39-14-602(a);

(ii) When a taxpayer producing valuable deposits fails to pay the taxes imposed by this article when due, the purchaser of the produced valuable deposit shall withhold and remit to the department the taxpayer's subsequently accruing taxes on the produced valuable deposit acquired by the purchaser. This provision is subject to the following conditions:

(A) The department shall notify the purchaser and taxpayer in writing on or before the first day of the production month for which subsequent taxes are due that the purchaser shall begin remitting taxes to the department as provided in W.S. 39-14-607(b)(iii);

(B) The department shall notify the purchaser in writing of the proper rates for calculating taxes due and the percentage of the produced valuable deposit subject to taxation by this article;

(C) The amount of tax paid by a purchaser to the department, as required by this subsection, shall offset and satisfy all claims for payments for the purchase of produced valuable deposits to the extent of the tax payment;

(D) This paragraph shall not apply under circumstances where the purchaser is required to continue payments due to legal proceedings;

(E) This paragraph shall not apply until after the purchaser has been notified in writing that subsequent accruing taxes will be payable by the purchaser.

(iii) Severance taxes due together with interest, penalties and costs shall be collectible by the department by appropriate judicial proceedings.

(b) Audits. The following shall apply:

(i) The department may employ examiners and obtain other technical services, to investigate and examine the books and records of any person paying taxes imposed under W.S. 39-13-101 through 39-13-111. The department shall notify the county assessor of any change in valuation as determined by audits, examinations or investigations establishing:

(A) Taxable volumes or values were not accurately reported;

(B) Clerical errors were made in determining taxable volumes or values;

(C) Taxable volumes or values for the year that production occurred were not calculated in compliance with Wyoming statutes or rules governing the determinations; or

(D) Additional payment for production was received and not reported whether such payment was received in the year of production or in subsequent years.

(ii) Repealed By Laws 2012, Ch. 84, § 102.

(iii) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county and taxes computed and collected thereon subject to appeal under W.S. 39-14-609(b)(ii), provided that the return is filed within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-607(a)(i), and that the audit or review commenced within the time period as required by paragraph (vii) of this subsection. Commencement of an audit, completion of an audit, and final audit findings and final determination by the department being issued to the taxpayer shall not preclude the taxpayer from filing amended returns within the time period specified herein, and the amended return may be audited within the time period stated in paragraph (vii) of this subsection;

(iv) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to assess deficient severance tax payments, interest and penalty, if any, for the same periods governing mine product valuation amendments pursuant to paragraphs (ii) and (iii) of this subsection;

(v) All audits or department reviews, as applicable, pursuant to paragraphs (ii), (iii) and (iv) of this subsection are subject to the following conditions:

(A) Audits are commenced when the taxpayer receives written notice of the intended action;

(B) Prior to entering the premises of a taxpayer or third party, the taxpayer or third party shall be provided at least fourteen (14) days written notice;

(C) Audits are completed when the final findings are issued to the taxpayer by the department of audit;

(D) Unless otherwise agreed to in writing, audits shall be completed and the final audit findings issued to the taxpayer not later than the end of the month two (2) years after the audit is commenced and not sooner than one (1) year following the reporting date for ad valorem taxes;

(E) Any assessment or levy, including the assessment of a penalty and interest, if any, resulting from

final audit findings or department review shall be issued within one (1) year following the completion of the audit or review;

(F) Upon receipt of department review findings, the taxpayer shall have sixty (60) days in which to submit a response.

(vi) Where there is evidence of gross negligence by the taxpayer in reporting and valuing production, an audit may examine prior years and issue assessments where gross negligence occurred. This section shall not apply to mine product valuation amendments to add the value of unreported production;

(vii) Audits provided by this article shall commence within three (3) years and six (6) months immediately following the reporting date for ad valorem taxes and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-603(b) for a period of seven (7) years and make them available to department examiners for audit purposes. Amended returns filed with the department during the conduct of an audit prior to the issuance of the final audit findings may be made available by the taxpayer to the audit examiners. If the examination discloses evidence of gross negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

(viii) In order to examine relevant books or records of a taxpayer subject to a tax imposed by this article or to secure any information related to enforcement of this article, authorized representatives of the department may at any time during normal business hours enter premises of a taxpayer liable for a tax imposed by this article or the premises of any third party having information regarding that taxpayer's liability. Prior to entering the premises of a taxpayer or third party, the department shall provide fourteen (14) days written notice to the taxpayer and third party;

(ix) The state may employ auditors and obtain other technical assistance necessary to determine if the tax imposed by this article has been properly reported and paid.

(c) Interest. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating interest regarding severance tax, the department shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. In calculating interest regarding ad valorem tax, the county treasurer shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. The board of county commissioners shall be bound by any decision made by the department of revenue in the course of an audit conducted under subsection (b) of this section concerning the time period during which interest shall accrue and be due and payable;

(ii) Taxes are delinquent pursuant to paragraphs (iii) and (iv) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due;

(iii) Except for any delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-607(b)(ii) is delinquent after the day on which it is payable and shall bear interest at eighteen percent (18%) per annum. Effective January 15, 2015, for delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-607(b) shall be delinquent following the day on which it is payable and shall bear interest at the rate set forth in paragraph (iv) of this subsection until paid or collected;

(iv) Effective January 1, 2015, interest at an annual rate equal to the average prime interest rate as determined by the state treasurer during the preceding fiscal year plus four percent (4%) shall be added to all delinquent severance taxes and ad valorem taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section on any mineral produced on or after January 1, 2015. To determine the average prime interest rate, the state treasurer shall average the prime interest rate for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent severance taxes and ad valorem taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent.

In no instance shall the delinquent tax rate be less than twelve percent (12%) nor greater than eighteen percent (18%) from any mineral produced on or after January 1, 2015. The interest rate on any delinquent severance and ad valorem tax from any mineral produced before January 1, 2015, shall be as provided by the statutes in effect at the time the mineral was produced;

(v) The department may credit or waive any interest on severance tax imposed by this subsection as part of a settlement or for any other good cause.

(d) Penalties. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating penalty, the department or board of county commissioners shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any penalty due;

(ii) If any person fails to file the report required by W.S. 39-14-607(a)(i) by the due date or any extension thereof, the department may impose a penalty equal to a total of one percent (1%) of the taxable value of the production from the well, mine or mining claim but not to exceed five thousand dollars ($5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department of revenue other than those required by W.S. 39-14-607(a)(iv) or 39-14-607(a)(i), the department may impose a penalty of up to one thousand dollars ($1,000.00). The department may waive penalties under this paragraph for good cause. Penalties imposed under this paragraph may be appealed to the state board of equalization;

(iii) If any person fails to make or file a return and remit the tax as required by W.S. 39-14-607 the department shall impose a penalty of five percent (5%) of the taxes due for each thirty (30) day period, or fraction thereof, elapsing between the due date of the return and the date filed, unless the person for good cause obtains from the department an extension of time for filing prior to the due date for filing. In no event shall the total penalty imposed by this subsection exceed twenty-five percent (25%) of the tax due. The department, for good cause, may waive a penalty imposed for failure to file

a return for any one (1) month in a calendar year, provided that:

(A) The return was filed within five (5) business days following the due date, including an approved extension period; and

(B) The taxpayer requests the waiver in writing within fifteen (15) days after the return was filed, setting forth the reasons for the late filing.

(iv) If any part of a tax deficiency is due to negligence or intentional disregard of rules and regulations, there shall be added a penalty of five percent (5%) of the amount of the deficiency plus interest as provided by paragraph (c)(iv) of this section. The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after receipt of notice and demand by the department;

(v) The department may credit or waive penalties imposed by paragraphs (iii) and (iv) of this subsection as part of a settlement or for any other good cause.

(e) Liens. The following shall apply:

(i) Repealed By Laws 2002, Ch. 50, § 2.

(ii) Repealed By Laws 2002, Ch. 50, § 2.

(iii) Repealed By Laws 2002, Ch. 50, § 2.

(iv) All taxes, fees, penalties and interest imposed under this article are an automatic and continuing lien in favor of the state of Wyoming. The lien is on all property in the state of Wyoming, real, tangible and intangible, including all after acquired property rights, future production and rights to property, of any person severing minerals in this state and who is liable under Wyoming law for the collection, payment or remittance of the severance tax and corresponding penalty or interest as of the date such taxes, fees, penalties or interest is due, and remains a lien until paid;

(v) A lien under this subsection is also a lien on all interests in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral;

(vi) Any lien arising under this subsection is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by paragraph (viii) of this subsection;

(vii) The department may file a notice of lien at any time at its discretion, except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to a district court or the supreme court shall stay enforcement of a lien filed by the department until such appeal has been exhausted or concluded;

(viii) In order to perfect a tax lien under this subsection, the department of revenue shall file a notice of the tax lien with the secretary of state. The notice of the tax lien shall contain:

(A) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the person severing the mineral;

(B) The name and address of the department of revenue as the holder of the lien and the name of the contact person within the department;

(C) The amount of the tax, fees, penalties and interest owed the state of Wyoming;

(D) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after acquired property and rights to the property belonging to the person who severed the mineral and located within the state of Wyoming, as well as all interest in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

(ix) No other action beyond that described in paragraph (viii) of this subsection shall be required to perfect a tax lien;

(x) The filing of the notice of the tax lien as described in paragraph (viii) of this subsection shall constitute record notice of the tax lien;

(xi) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(xii) Any tax lien created under this subsection and duly filed with the secretary of state shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the state;

(xiii) In the event of foreclosure, the department of revenue shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(xiv) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(xv) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold, the department may for good cause shown, release the lien on all property in this state, real, tangible and intangible, and settle delinquent taxes, interest and penalties to be collected against future production from that leasehold;

(xvi) The secretary of state is authorized and directed to maintain copies of all tax liens filed by the department of revenue pursuant to this chapter, and to maintain a data base of such tax liens and to provide copies to any person pursuant to the duties of the secretary of state as set forth in W.S. 9-1-301 et seq. All tax liens on file with any county in this state and in good standing on the effective date of this paragraph shall remain effective and in good standing. Within sixty (60) days of the effective date of this paragraph, the director of the department of revenue shall transmit to the

secretary of state for filing copies of all tax liens that the director seeks to have in continuing effect. Upon the filing of a copy of the tax lien with the secretary of state, the tax lien shall continue to be fully effective until released by the department of revenue.

(f) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-14-609. Taxpayer remedies.

(a) Interpretation requests. The following shall apply:

(i) The taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and any additional information the department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

(ii) A taxpayer may request and the department shall provide written interpretations of these statutes and rules. When requesting an interpretation, a taxpayer must set forth the facts and circumstances pertinent to the issue. If the department deems the facts and circumstances provided to be insufficient, it may request additional information. A taxpayer may act in reliance upon a written interpretation through the end of the calendar year in which the interpretation was issued, or until revoked by the department, whichever occurs last if the pertinent facts and circumstances were substantially correct and fully disclosed.

(b) Appeals. The following shall apply:

(i) Following determination of the fair market value of property the department shall notify the taxpayer by mail of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark and appear before the board at a time specified by the board. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy;

(ii) Mine product valuation amendments under this section may be appealed by the taxpayer to the board within thirty (30) days of the final administrative decision;

(iii) Any taxpayer who feels aggrieved by the valuation and taxes levied by this article may appeal to the board. The appeal does not relieve the taxpayer from paying the tax when due and payable nor does the payment invalidate the appeal. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax, interest or penalty imposed by this article;

(iv) The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon application of any interested person adversely affected, including boards of county commissioners for the purposes of this subsection, under the contested case procedures of the Wyoming Administrative Procedure Act. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board;

(v) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated.

(c) Refunds. The following shall apply:

(i) If a taxpayer has reason to believe that ad valorem taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting amended returns within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-607(a)(i). Any refund granted shall be subject to modification or revocation upon audit;

(ii) If a taxpayer has reason to believe that taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting an amended return within three (3) years from the date the production

should have been reported pursuant to W.S. 39-14-607(a)(i). Refunds of two thousand dollars ($2,000.00), or less may be applied to subsequent payments for taxes imposed by this article. Requests for refunds exceeding two thousand dollars ($2,000.00) shall be approved in writing by the department prior to the taxpayer receiving credit. All refunds granted are subject to modification or revocation upon audit;

(iii) Notwithstanding paragraphs (i) and (ii) of this subsection, the taxpayer is entitled to receive a refund of any overpaid ad valorem or severance tax identified by an audit regardless of whether a refund has been requested.

(d) Credits. The following shall apply:

(i) Any refund may, at the discretion of the board of county commissioners, be made in the form of credit against future tax payments for a period not to exceed five (5) years. Unless otherwise agreed to by the taxpayer, refunds in the form of credit against future tax payments shall be made in no less than equal annual amounts. The board of county commissioners shall not provide a credit for interest on the excess tax paid unless the taxes are paid under protest due to an appeal pending before the state board of equalization and the taxpayer prevails in the appeal;

(ii) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit without regard to the limitation period for requesting refunds;

(iii) If a taxpayer overpaid taxes imposed by this article, the department shall allow a credit in the amount of the overpayment to be taken on the taxpayer's subsequent monthly reports for the production year.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. The following shall apply:

(i) If ad valorem taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered. To the extent

the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(iii) This provision does not enlarge or curtail the ability of a taxpayer to appeal any department of revenue decision as otherwise provided for under this act.

39-14-610. Statute of limitations.

Except as otherwise provided in this article, there is no general statute of limitations for this article.

39-14-611. Distribution.

(a) As provided by W.S. 39-14-604, the total severance tax rate for sand and gravel shall be two percent (2%), and shall be deposited in the severance tax distribution account.

(b) All payments received pursuant to W.S. 39-14-607(b)(iii) shall be transferred to an account. The monies in this account shall be invested or deposited in accordance with W.S. 9-4-714 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-607(b)(iii) shall be distributed in accordance with subsection (a) of this section, subject to the following:

(i) Revenues earned during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes;

(ii) Revenues which are earned and received during the first three (3) calendar quarters of the fiscal year shall be distributed within the first fifteen (15) days of October, January and April. For the last quarter of each fiscal year, revenues earned or received shall be distributed not later than June 30. In computing distributions for the last quarter, the state treasurer shall use the most recent consensus revenue estimating group estimates to the extent that earnings cannot be determined by June 30. Not later than September 15, the state treasurer shall compute the actual earnings for the last quarter of the preceding fiscal year and make adjustments to the October distributions in an amount equal to the difference between revenues earned and actual distributions for the preceding fiscal year.

ARTICLE 7 - OTHER VALUABLE DEPOSITS

39-14-701. Definitions.

(a) As used in this article:

(i) "Arm's-length market or sales price" means the transaction price determined in connection with a bona fide arm's length sale;

(ii) "Bona fide arm's-length sale" means a transaction in cash or terms equivalent to cash for specified property rights after reasonable exposure in a competitive market between a willing, well informed and prudent buyer and seller with adverse economic interests and assuming neither party is acting under undue compulsion or duress;

(iii) "Department review" means, but is not limited to, corrections of clerical errors or reconciliations of tax reports with reports required by other state or federal agencies;

(iv) "Mine product valuation amendment" means a valuation adjustment determination made by the department including special directives;

(v) "Mining or production" means drilling, blasting, loading, roadwork, overburden removal, pre-mouth of the mine reclamation, transportation from the point of severance to the mouth of the mine, and maintenance of facilities and equipment

directly relating to any of the functions stated in this paragraph;

(vi) "Mouth of the mine" means the point at which a mineral is brought to the surface of the ground and is taken out of the pit, shaft or portal. For a surface mine, this point shall be the top of the ramp where the road or conveying system leaves the pit. For an in situ mine, the point shall be the wellhead;

(vii) "Processing" means crushing, sizing, milling, washing, drying, refining, upgrading, beneficiation, sampling, testing, treating, heating, separating, tailings or reject material disposal, compressing, storing, loading for shipment, transportation from the mouth of the mine to the loadout, transportation to market to the extent included in the price and provided by the producer, processing plant site and post-mouth of mine reclamation, maintenance of facilities and equipment relating to any of the functions stated in this paragraph, and any other function after severance that changes the physical or chemical characteristics or enhances the marketability of the mineral;

(viii) "Purchaser" means the first purchaser who acquires the produced valuable deposit from the taxpayer for value;

(ix) "Severance tax" means an excise tax imposed on the present and continuing privilege of removing, extracting, severing or producing any mineral in this state;

(x) Beginning January 1, 1989, "taxable value" means one hundred percent (100%) of the fair market value of the gross product of minerals and mine products;

(xi) "Transportation to market provided by the producer" means the costs incurred for any movement of a mineral which is performed by the producer beyond the point of loading for shipment to the customer, commonly referred to as the loadout, completed by the employees of the producer using equipment owned by the producer;

(xii) "Unreported production" means production volume for which no tax report was filed for the reporting period by the taxpayer or his agent;

(xiii) "Value of the gross product" means fair market value as prescribed by W.S. 39-11-101(a)(vi), less any deductions and exemption allowed by Wyoming law or rules.

39-14-702. Administration; confidentiality.

(a) The department shall annually value and assess the gross product of all mines and mining claims at its fair market value for taxation.

(b) The department shall annually value the gross product for the preceding calendar year, in appropriate unit measures of all mines and mining claims from which valuable deposits are produced.

(c) Except as otherwise provided, in the event the product as defined in W.S. 39-14-703(b)(ii) is not sold at the mouth of the mine by bona fide arms-length sale, or if the product of the mine is used without sale, the department shall determine the fair market value by application of recognized appraisal techniques.

(d) Annually, on or before June 1, or as soon thereafter as the fair market value is determined, the department shall certify the valuation determined by the department to the county assessor of the county in which the property is located, to be entered upon the assessment rolls of the county.

(e) All taxpayer returns and return information shall be confidential and, except as authorized below, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall disclose any such information obtained by him in connection with his service as an officer or employee.

(f) As used in this section, taxpayer returns and return information shall include, but not be limited to, all statements, reports, summaries and all other data and documents under audit or provided by the taxpayer in accordance with the provisions of W.S. 39-14-707(a) and related provision.

(g) Without written authorization from the taxpayer, no current or former official, officer, employee or agent of the state of Wyoming or any political subdivision thereof shall release taxpayer returns and return information pertaining to taxes imposed by this article, except:

(i) Information may be released to the governor or his designee, members of the board, to employees of the department of audit, the department of revenue, the consensus revenue estimating group and to the attorney general;

(ii) Upon prior notice to the taxpayer, information may be released by the department, upon written application, to any other governmental entity if the governmental entity shows sufficient reason to obtain the information for official business;

(iii) Information is admissible in court or administrative proceedings related to mineral taxes or government royalties.

(h) Any person receiving information pursuant to paragraph (g)(ii) of this section shall sign an agreement with the department to keep the information confidential.

(j) Units of production reported by the taxpayer and the taxpayer's taxable value are not confidential and may be released without qualification.

(k) Any person who negligently violates subsections (e) through (j) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00). Any person who intentionally violates subsections (e) through (j) of this section is guilty of a misdemeanor and upon conviction shall be fined not less than one thousand dollars ($1,000.00), but not more than five thousand dollars ($5,000.00) and imprisoned for not more than one (1) year.

(m) Repealed By Laws 2000, Ch. 68, § 1.

39-14-703. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied a severance tax on the value of the gross product for the privilege of severing or extracting other valuable deposits, oil shale or any other fossil fuel in the state. The severance tax imposed by this article may be in addition to other taxes, including but not limited to the ad valorem taxes imposed by W.S. 39-13-104.

(b) Basis of tax (valuation). The following shall apply:

(i) Other valuable deposits shall be valued for taxation as provided in this section based upon the information received or procured pursuant to W.S. 39-14-707(a) and except as otherwise provided, the department shall annually value the gross product for the preceding calendar year, in appropriate unit measures of all mines and mining claims from which valuable deposits are produced. The value of the gross product shall be the fair market value of the product at the mouth of the mine where produced, after the mining or production process is completed;

(ii) Except as otherwise provided, the mining or production process is deemed completed when the mineral product reaches the mouth of the mine. In no event shall the value of the mineral product include any processing functions or operations regardless of where the processing is performed;

(iii) Except as otherwise provided, if the product as provided in paragraph (ii) of this subsection is sold at the mouth of the mine, the fair market value shall be deemed to be the price established by bona fide arms-length sale;

(iv) Except as otherwise provided, in the event the product as provided in paragraph (ii) of this subsection is not sold at the mouth of the mine by bona fide arms-length sale, or if the product of the mine is used without sale, the department shall determine the fair market value by application of recognized appraisal techniques.

(c) Taxpayer. The following shall apply:

(i) In the case of the gross product of all mines and mining claims produced under lease, the lessor is liable for the of ad valorem taxes on the product removed only to the extent of the lessor's retained interest under the lease, whether royalty or otherwise, and the lessee or his assignee is liable for all other property taxes due on production under the lease;

(ii) Any taxpayer paying the taxes imposed by this article on any valuable deposit may deduct the severance taxes paid from any amounts due or to become due to the interest owners of such valuable deposit in proportion to the interest ownership;

(iii) Any person extracting valuable products subject to this article and any person owning an interest in the valuable products to the extent of their interest ownership are

liable for the payment of the severance taxes imposed by this article together with any penalties and interest.

39-14-704. Tax rate.

The total severance tax rate for other valuable deposits shall be two percent (2%). The tax shall be distributed as provided in W.S. 39-14-711.

39-14-705. Exemptions.

There are no specific applicable provisions for exemptions for this article.

39-14-706. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this article.

39-14-707. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) Annually, on or before February 25 of the year following the year of production any person whose property is subject to W.S. 39-14-702(a) shall sign under oath and submit a statement listing the information relative to the property and affairs of the company as the department may require to assess the property;

(ii) All information and reports shall be notarized and signed by a person who has legal authority to bind the taxpayer;

(iii) For mines and mining claims, the department may presume that the property is located in the county in which production is reported by the taxpayer. The department shall not direct any county to provide relief for taxes paid on taxable valuation which was erroneously reported and certified to the wrong county unless the taxpayer files or is directed to file amended returns within two (2) years of the date of the original certification of the production. Unless there is evidence of bad faith or willful disregard of production circumstances, no taxpayer shall be required to pay taxes on production which was erroneously reported and certified to the wrong county if relief for taxes paid is not allowed under this provision;

(iv) Except as provided in paragraph (v) of this subsection, each taxpayer liable for severance taxes under W.S. 39-14-703 shall report monthly to the department. The monthly tax reports are due on or before the twenty-fifth day of the second month following the month of production. Reports shall be filed on forms prescribed by the department. The department may allow extensions for filing returns by regulation;

(v) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly reporting requirements are waived and the taxpayer shall report annually. The annual report is due on February 25 of the year following the year in which production occurred. If a taxpayer who reports annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence reporting monthly as provided in paragraph (iv) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly reporting requirements or from monthly to annual reporting;

(vi) For mines and mining claims, the taxpayer shall report the location of the production to the county and tax district in which the mine or mining claim is located, based upon the actual taxable production produced by the mine in each county or tax district. Other reasonable methods of reporting the location of production may be approved by the department upon written request of the taxpayer or taxing jurisdiction.

(b) Payment. The following shall apply:

(i) Annually, on or before October 10 the county treasurer shall send a written statement in sealed envelopes of total tax due, itemized as to property description, assessed value and mill levies, to each taxpayer at his last known address. Failure to send notice, or to demand payment of taxes, does not invalidate any taxes due;

(ii) Ad valorem taxes provided by this act are due and payable:

(A) For the 2019 tax year and all preceding tax years, at the office of the county treasurer of the county in which the taxes are levied. Fifty percent (50%) of the taxes

are due on and after September 1 and payable on and after November 10 in each year and the remaining fifty percent (50%) of the taxes are due on and after March 1 and payable on and after May 10 of the succeeding calendar year except as hereafter provided. If the entire tax is paid on or before December 31, no interest or penalty is chargeable;

(B) Effective January 1, 2020 for tax year 2020 and each year thereafter, ad valorem taxes are due as provided in W.S. 39-13-113.

(iii) Except as provided in paragraph (iv) of this subsection, each taxpayer liable for a severance tax under W.S. 39-14-703 shall pay monthly tax payments to the department. The payment shall be determined by the taxpayer based on the value of the gross product produced and saved during the second preceding month, and tax computed on value at rates prescribed in this article. The monthly tax payments are due on or before the twenty-fifth day of the second month following the month of production. If the report the taxpayer is required to file shows tax due, the taxpayer shall pay the tax due when the report is filed. The department may allow extensions for paying taxes by regulation. The department may, if an extension is granted, request the payment of the reasonable estimate of ninety percent (90%) of the tax by the statutory due date, with the remaining tax remitted with the extended return;

(iv) If a taxpayer's liability for severance tax imposed under this article is less than thirty thousand dollars ($30,000.00) for the preceding calendar year, monthly payment requirements are waived and the taxpayer shall pay the tax annually. The annual payment is due on February 25 of the year following the year in which production occurred. If a taxpayer who pays annually accumulates an annual liability exceeding thirty thousand dollars ($30,000.00), that taxpayer shall commence remitting tax payments as provided in paragraph (iii) of this subsection during the production year following the year in which the accumulated tax liability exceeded thirty thousand dollars ($30,000.00). It is the taxpayer's responsibility to notify the department concerning the change from annual to monthly payment requirements or from monthly to annual payment.

(c) Timelines. Except as otherwise specifically provided, there are no general applicable provisions for timelines for this article.

39-14-708. Enforcement.

(a) General. The following shall apply:

(i) If the statement provided by W.S. 39-14-707(a)(i) is not filed, the department shall value the property from the best information available. The department may use information other than contained in the statement provided by W.S. 39-14-707(a)(i) to determine the fair market value of the property provided by W.S. 39-14-702(a);

(ii) When a taxpayer producing valuable deposits fails to pay the taxes imposed by this article when due, the purchaser of the produced valuable deposit shall withhold and remit to the department the taxpayer's subsequently accruing taxes on the produced valuable deposit acquired by the purchaser. This provision is subject to the following conditions:

(A) The department shall notify the purchaser and taxpayer in writing on or before the first day of the production month for which subsequent taxes are due that the purchaser shall begin remitting taxes to the department as provided in W.S. 39-14-707(b)(iii);

(B) The department shall notify the purchaser in writing of the proper rates for calculating taxes due and the percentage of the produced valuable deposit subject to taxation by this article;

(C) The amount of tax paid by a purchaser to the department, as required by this paragraph, shall offset and satisfy all claims for payments for the purchase of produced valuable deposits to the extent of the tax payment;

(D) This paragraph shall not apply under circumstances where the purchaser is required to continue payments due to legal proceedings;

(E) This paragraph shall not apply until after the purchaser has been notified in writing that subsequent accruing taxes will be payable by the purchaser.

(iii) Severance taxes due together with interest, penalties and costs shall be collectible by the department by appropriate judicial proceedings.

(b) Audits. The following shall apply:

(i) The department may employ examiners and obtain other technical services, to investigate and examine the books and records of any person paying taxes imposed under W.S. 39-13-101 through 39-13-111. The department shall notify the county assessor of any change in valuation as determined by audits, examinations or investigations establishing:

(A) Taxable volumes or values were not accurately reported;

(B) Clerical errors were made in determining taxable volumes or values;

(C) Taxable volumes or values for the year that production occurred were not calculated in compliance with Wyoming statutes or rules governing the determinations; or

(D) Additional payment for production was received and not reported whether such payment was received in the year of production or in subsequent years.

(ii) Repealed By Laws 2012, Ch. 84, § 102.

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

(iv) The department is authorized to rely on final audit findings, taxpayer amended returns or department review, and to assess deficient severance tax payments, interest and penalty, if any, for the same periods governing mine product valuation amendments pursuant to paragraphs (ii) and (iii) of this subsection;

(v) All audits or department reviews, as applicable, pursuant to paragraphs (ii), (iii) and (iv) of this subsection are subject to the following conditions:

(A) Audits are commenced when the taxpayer receives written notice of the intended action;

(B) Prior to entering the premises of a taxpayer or third party, the taxpayer or third party shall be provided at least fourteen (14) days written notice;

(C) Audits are completed when the final findings are issued to the taxpayer by the department of audit;

(D) Unless otherwise agreed to in writing, audits shall be completed and the final audit findings issued to the taxpayer not later than the end of the month two (2) years after the audit is commenced and not sooner than one (1) year following the reporting date for ad valorem taxes;

(E) Any assessment or levy, including the assessment of a penalty and interest, if any, resulting from final audit findings or department review shall be issued within one (1) year following the completion of the audit or review;

(F) Upon receipt of department review findings, the taxpayer shall have sixty (60) days in which to submit a response.

(vi) Where there is evidence of gross negligence by the taxpayer in reporting and valuing production, an audit may examine prior years and issue assessments where gross negligence occurred. This section shall not apply to mine product valuation amendments to add the value of unreported production;

(vii) Audits provided by this article shall commence within three (3) years and six (6) months immediately following the reporting date for ad valorem taxes and taxpayers shall keep accurate books and records of all production subject to taxes imposed by this article and determinations of taxable value as prescribed by W.S. 39-14-703(b) for a period of seven (7) years and make them available to department examiners for audit purposes. Amended returns filed with the department during the conduct of an audit prior to the issuance of the final audit findings may be made available by the taxpayer to the audit examiners. If the examination discloses evidence of gross

negligence by the taxpayer in reporting and paying the tax, the department may examine all pertinent records for any reporting period without regard to the limitations set forth in paragraphs (vii) and (viii) of this subsection;

(viii) In order to examine relevant books or records of a taxpayer subject to a tax imposed by this article or to secure any information related to enforcement of this article, authorized representatives of the department may at any time during normal business hours enter premises of a taxpayer liable for a tax imposed by this article or the premises of any third party having information regarding that taxpayer's liability. Prior to entering the premises of a taxpayer or third party, the department shall provide fourteen (14) days written notice to the taxpayer and third party;

(ix) The state may employ auditors and obtain other technical assistance necessary to determine if the tax imposed by this article has been properly reported and paid.

(c) Interest. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating interest regarding severance tax, the department shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. In calculating interest regarding ad valorem tax, the county treasurer shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any interest due. The board of county commissioners shall be bound by any decision made by the department of revenue in the course of an audit conducted under subsection (b) of this section concerning the time period during which interest shall accrue and be due and payable;

(ii) Taxes are delinquent pursuant to paragraphs (iii) and (iv) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due;

(iii) Except for any delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-707(b)(ii) is delinquent

after the day on which it is payable and shall bear interest at eighteen percent (18%) per annum. Effective January 15, 2015, for delinquent taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section, the balance of any ad valorem tax not paid as provided by W.S. 39-14-707(b) shall be delinquent following the day on which it is payable and shall bear interest at the rate set forth in paragraph (iv) of this subsection until paid or collected;

(iv) Effective January 1, 2015, interest at an annual rate equal to the average prime interest rate as determined by the state treasurer during the preceding fiscal year plus four percent (4%) shall be added to all delinquent severance taxes and ad valorem taxes determined to be due and owing as a result of an audit conducted under subsection (b) of this section on any mineral produced on or after January 1, 2015. To determine the average prime interest rate, the state treasurer shall average the prime interest rate for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent severance taxes and ad valorem taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent. In no instance shall the delinquent tax rate be less than twelve percent (12%) nor greater than eighteen percent (18%) from any mineral produced on or after January 1, 2015. The interest rate on any delinquent severance and ad valorem tax from any mineral produced before January 1, 2015, shall be as provided by the statutes in effect at the time the mineral was produced;

(v) The department may credit or waive any interest on severance tax imposed by this subsection as part of a settlement or for any other good cause.

(d) Penalties. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. In calculating penalty, the department or board of county commissioners shall first compute a net deficiency amount after subtracting any offsetting credit and then calculate any penalty due;

(ii) If any person fails to file the report required by W.S. 39-14-707(a)(i) by the due date or any extension thereof, the department may impose a penalty equal to a total of

one percent (1%) of the taxable value of the production from the well, mine or mining claim but not to exceed five thousand dollars ($5,000.00) for each calendar month or portion thereof that the report or information is late. If any person fails to file reports and other information required by rule of the department of revenue other than those required by W.S. 39-14-707(a)(iv) or 39-14-707(a)(i), the department may impose a penalty of up to one thousand dollars ($1,000.00). The department may waive penalties under this paragraph for good cause. Penalties imposed under this paragraph may be appealed to the state board of equalization;

(iii) If any person fails to make or file a return and remit the tax as required by W.S. 39-14-707, the department shall impose a penalty of five percent (5%) of the taxes due for each thirty (30) day period, or fraction thereof, elapsing between the due date of the return and the date filed, unless the person for good cause obtains from the department an extension of time for filing prior to the due date for filing. In no event shall the total penalty imposed by this subsection exceed twenty-five percent (25%) of the tax due. The department, for good cause, may waive a penalty imposed for failure to file a return for any one (1) month in a calendar year, provided that:

(A) The return was filed within five (5) business days following the due date, including an approved extension period; and

(B) The taxpayer requests the waiver in writing within fifteen (15) days after the return was filed, setting forth the reasons for the late filing.

(iv) If any part of a tax deficiency is due to negligence or intentional disregard of rules and regulations, there shall be added a penalty of five percent (5%) of the amount of the deficiency plus interest as provided by paragraph (c)(iv) of this section. The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after receipt of notice and demand by the department;

(v) The department may credit or waive penalties imposed by paragraphs (iii) and (iv) of this subsection as part of a settlement or for any other good cause.

(e) Liens. The following shall apply:

(i) Repealed By Laws 2002, Ch. 50, § 2.

(ii) Repealed By Laws 2002, Ch. 50, § 2.

(iii) Repealed By Laws 2002, Ch. 50, § 2.

(iv) All taxes, fees, penalties and interest imposed under this article are an automatic and continuing lien in favor of the state of Wyoming. The lien is on all property in the state of Wyoming, real, tangible and intangible, including all after acquired property rights, future production and rights to property, of any person severing minerals in this state and who is liable under Wyoming law for the collection, payment or remittance of the severance tax and corresponding penalty or interest as of the date such taxes, fees, penalties or interest is due, and remains a lien until paid;

(v) A lien under this subsection is also a lien on all interests in the mineral estate from which the production was severed, and on all future production of the same mineral from the same leasehold, regardless of any change of ownership or change in the person extracting the mineral;

(vi) Any lien arising under this subsection is superior and paramount to all other liens, claims, mortgages or any other encumbrance of any kind except a lien, claim, mortgage or other encumbrance of record held by a bona fide creditor and properly perfected, filed or recorded under Wyoming law prior to the filing of a lien as provided by paragraph (viii) of this subsection;

(vii) The department may file a notice of lien at any time at its discretion, except no lien shall be enforced until the right of the taxpayer to file and properly perfect an appeal concerning the tax delinquent property before the state board of equalization has expired. A properly perfected appeal on the tax delinquent property before the state board of equalization or any subsequent properly perfected appeal on the same property to a district court or the supreme court shall stay enforcement of a lien filed by the department until such appeal has been exhausted or concluded;

(viii) In order to perfect a tax lien under this subsection, the department of revenue shall file a notice of the tax lien with the secretary of state. The notice of the tax lien shall contain:

(A) The name and last known address of the person or persons against whose property the lien is filed including, but not limited to, the person severing the mineral;

(B) The name and address of the department of revenue as the holder of the lien and the name of the contact person within the department;

(C) The amount of the tax, fees, penalties and interest owed the state of Wyoming;

(D) A statement that the amount of the unpaid tax, fees, penalties or interest is a lien on all property, real, tangible or intangible, including all after acquired property and rights to the property belonging to the person who severed the mineral and located within the state of Wyoming, as well as all interest in the mineral estate from which the production was severed and any future production from the same mineral leasehold.

(ix) No other action beyond that described in paragraph (viii) of this subsection shall be required to perfect a tax lien;

(x) The filing of the notice of the tax lien as described in paragraph (viii) of this subsection shall constitute record notice of the tax lien;

(xi) One (1) notice of the tax lien shall be deemed sufficient to cover all taxes, together with interest, fees and penalty of the same nature which may accrue after the filing of the notice;

(xii) Any tax lien created under this subsection and duly filed with the secretary of state shall survive the death or incapacitation of any person, and shall survive any other destruction or attempted destruction of any interest in property owned by any person liable under Wyoming law for the collection, payment or remittance of taxes, fees, penalties or interest to the state;

(xiii) In the event of foreclosure, the department of revenue shall be entitled to recover the costs of filing the lien, foreclosing on the lien and reasonable attorney's fees;

(xiv) All notice of tax liens shall be released within sixty (60) days after taxes, penalties and interest due are paid or collected;

(xv) Notwithstanding that the lien is a lien on all interests in the mineral estate from which the production was severed and on all future production from the same leasehold, the department may for good cause shown, release the lien on all property in this state, real, tangible and intangible, and settle delinquent taxes, interest and penalties to be collected against future production from that leasehold;

(xvi) The secretary of state is authorized and directed to maintain copies of all tax liens filed by the department of revenue pursuant to this chapter, and to maintain a data base of such tax liens and to provide copies to any person pursuant to the duties of the secretary of state as set forth in W.S. 9-1-301 et seq. All tax liens on file with any county in this state and in good standing on the effective date of this paragraph shall remain effective and in good standing. Within sixty (60) days of the effective date of this paragraph, the director of the department of revenue shall transmit to the secretary of state for filing copies of all tax liens that the director seeks to have in continuing effect. Upon the filing of a copy of the tax lien with the secretary of state, the tax lien shall continue to be fully effective until released by the department of revenue.

(f) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-14-709. Taxpayer remedies.

(a) Interpretation requests. The following shall apply:

(i) The taxpayer may request a value determination from the department and propose a value determination method which may be used until the department issues a value determination. The taxpayer shall submit all available data relevant to its proposal and any additional information the department deems necessary. After the department issues its determination, the taxpayer shall make adjustments based upon the value established or request a hearing by the board;

(ii) A taxpayer may request and the department shall provide written interpretations of these statutes and rules. When requesting an interpretation, a taxpayer must set forth the

facts and circumstances pertinent to the issue. If the department deems the facts and circumstances provided to be insufficient, it may request additional information. A taxpayer may act in reliance upon a written interpretation through the end of the calendar year in which the interpretation was issued, or until revoked by the department, whichever occurs last if the pertinent facts and circumstances were substantially correct and fully disclosed.

(b) Appeals. The following shall apply:

(i) Following determination of the fair market value of property the department shall notify the taxpayer by mail of the assessed value. The person assessed may file written objections to the assessment with the board within thirty (30) days of the date of postmark and appear before the board at a time specified by the board. The person assessed shall also file a copy of the written objections with the county treasurer of the county in which the property is located, who shall notify the county assessor and the board of county commissioners, with an estimate of the tax amount under appeal based upon the previous year's tax levy;

(ii) Mine product valuation amendments under this section may be appealed by the taxpayer to the board within thirty (30) days of the final administrative decision;

(iii) Any taxpayer who feels aggrieved by the valuation and taxes levied by this article may appeal to the board. The appeal does not relieve the taxpayer from paying the tax when due and payable nor does the payment invalidate the appeal. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax, interest or penalty imposed by this article;

(iv) The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon application of any interested person adversely affected, including boards of county commissioners for the purposes of this subsection, under the contested case procedures of the Wyoming Administrative Procedure Act. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board;

(v) Any person including the state of Wyoming aggrieved by any order issued by the board, or any county board of equalization whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated.

(c) Refunds. The following shall apply:

(i) If a taxpayer has reason to believe that ad valorem taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting amended returns within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-707(a)(i). Any refund granted shall be subject to modification or revocation upon audit;

(ii) If a taxpayer has reason to believe that taxes imposed by this article have been overpaid, a request for refund shall be filed with the department by submitting an amended return within three (3) years from the date the production should have been reported pursuant to W.S. 39-14-707(a)(i). Refunds of two thousand dollars ($2,000.00), or less may be applied to subsequent payments for taxes imposed by this article. Requests for refunds exceeding two thousand dollars ($2,000.00) shall be approved in writing by the department prior to the taxpayer receiving credit. All refunds granted are subject to modification or revocation upon audit;

(iii) Notwithstanding paragraphs (i) and (ii) of this subsection, the taxpayer is entitled to receive a refund of any overpaid ad valorem or severance tax identified by an audit regardless of whether a refund has been requested.

(d) Credits. The following shall apply:

(i) Any refund may, at the discretion of the board of county commissioners, be made in the form of credit against future tax payments for a period not to exceed five (5) years. Unless otherwise agreed to by the taxpayer, refunds in the form of credit against future tax payments shall be made in no less than equal annual amounts. The board of county commissioners shall not provide a credit for interest on the excess tax paid unless the taxes are paid under protest due to an appeal pending before the state board of equalization and the taxpayer prevails in the appeal;

(ii) The taxpayer is entitled to receive an offsetting credit for any overpaid gross product or severance tax identified by an audit that is within the scope of the audit without regard to the limitation period for requesting refunds;

(iii) If a taxpayer overpaid taxes imposed by this article, the department shall allow a credit in the amount of the overpayment to be taken on the taxpayer's subsequent monthly reports for the production year.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. The following shall apply:

(i) If ad valorem taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the county treasurer shall deposit that protested amount under appeal in an interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered. To the extent the taxpayer prevails in the appeal, the county treasurer shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the county an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(ii) If severance taxes are paid under protest to the extent of and due to an appeal pending before the state board of equalization or any court of competent jurisdiction, the department shall deposit that protested amount under appeal in a separate interest bearing escrow account and withhold distribution until a final decision on the appeal has been rendered by the state board of equalization or the court. To the extent the taxpayer prevails in the appeal, the department shall refund that amount under appeal, plus interest earned thereon, to the taxpayer within thirty (30) days from the day the final decision is rendered. If the taxpayer pays to the state an amount in excess of the protested amount under appeal, the excess shall be distributed as provided by law;

(iii) This provision does not enlarge or curtail the ability of a taxpayer to appeal any department of revenue decision as otherwise provided for under this act.

39-14-710. Statute of limitations.

Except as otherwise provided in this article, there is no general statute of limitations for this article.

39-14-711. Distribution.

(a) As provided by W.S. 39-14-704, the total severance tax rate for other valuable deposits shall be two percent (2%), and shall be deposited in the severance tax distribution account.

(b) All payments received pursuant to W.S. 39-14-707(b)(iii) shall be transferred to an account. The monies in this account shall be invested or deposited in accordance with W.S. 9-4-714 through 9-4-831, and any interest earned shall be credited to the general fund. The revenue under W.S. 39-14-707(b)(iii) shall be distributed in accordance with this section, subject to the following:

(i) Revenues earned during each fiscal year shall be recognized as revenue during that fiscal year for accounting purposes;

(ii) Revenues which are earned and received during the first three (3) calendar quarters of the fiscal year shall be distributed within the first fifteen (15) days of October, January and April. For the last quarter of each fiscal year, revenues earned or received shall be distributed not later than June 30. In computing distributions for the last quarter, the state treasurer shall use the most recent consensus revenue estimating group estimates to the extent that earnings cannot be determined by June 30. Not later than September 15, the state treasurer shall compute the actual earnings for the last quarter of the preceding fiscal year and make adjustments to the October distributions in an amount equal to the difference between revenues earned and actual distributions for the preceding fiscal year.

ARTICLE 8 - SEVERANCE TAX DISTRIBUTIONS

39-14-801. Severance tax distributions; distribution account created; formula.

(a) There is created the severance tax distribution account into which shall be credited revenues from severance taxes as provided by law. Interest on earnings from funds in the account shall be credited to the general fund.

(b) Before making distributions from the severance tax distribution account under subsections (c) through (e) of this section, an amount equal to two-thirds (2/3) of the amount of tax collected under W.S. 39-14-104(a)(i) and (b)(i) and 39-14-204(a)(i) for the same period shall be deposited as follows:

(i) Repealed by Laws 2021, ch. 144, § 3.

(ii) Repealed by Laws 2021, ch. 144, § 3.

(iii) Repealed by Laws 2021, ch. 144, § 3.

(iv) For fiscal years 2021 and 2022, these funds shall be deposited to the one percent severance tax account;

(v) For fiscal year 2023 through fiscal year 2026 these funds shall be deposited equally to the permanent Wyoming mineral trust fund and to the common school account within the permanent land fund;

(vi) For fiscal year 2027 these funds shall be deposited to the Wyoming energy dominance fund, not to exceed a total of one hundred five million dollars ($105,000,000.00) deposited into the Wyoming energy dominance fund. Funds exceeding one hundred five million dollars ($105,000,000.00) during fiscal year 2027 shall be deposited one-half (1/2) to the permanent Wyoming mineral trust fund and one-half (1/2) to the common school account within the permanent land fund;

(vii) For fiscal year 2028 and thereafter these funds shall be deposited two-thirds (2/3) to the permanent Wyoming mineral trust fund and one-third (1/3) to the common school account within the permanent land fund.

(c) [LUST] Before making distributions from the severance tax distribution account under subsections (d) and (e) of this section, an amount equal to the amount of tax collected under W.S. 39-17-104(a)(iii) and 39-17-204(a)(ii) for the same period shall be distributed to the corrective action account created by W.S. 35-11-1424 and to the financial responsibility account created by W.S. 35-11-1427 in an inverse proportion to the amount in the two (2) accounts.

(d) After making distributions pursuant to subsections (b), (c), (f) and (j) of this section, distributions under subsection (e) of this section shall be made from the severance

tax distribution account. The amount of distributions under subsection (e) of this section shall not exceed one hundred fifty-five million dollars ($155,000,000.00) in any fiscal year. To the extent that distributions under subsection (e) of this section would exceed that amount in any fiscal year, the excess shall be credited to the general fund.

(i) Repealed by Laws 2025, ch. 63, § 2.

(ii) Repealed by Laws 2025, ch. 63, § 2.

(e) Deposits into the account created by subsection (a) of this section shall be distributed as follows, subject to subsections (b) through (d) and (f) of this section:

(i) To the general fund, sixty-two and twenty-six hundredths percent (62.26%);

(ii) To water development account I under W.S. 41-2-124(a)(i), twelve and forty-five hundredths percent (12.45%);

(iii) To water development account II under W.S. 41-2-124(a)(ii), two and one tenth percent (2.1%);

(iv) To the highway fund, except for the fiscal years commencing July 1, 2016 and July 1, 2017, four and thirty-three hundredths percent (4.33%), except that if the total unencumbered revenues within the state park road account created by W.S. 24-14-102 are less than five hundred thousand dollars ($500,000.00) on July 1, 2001 or on July 1 of any even-numbered year thereafter, the state treasurer shall first distribute revenues to that account in an amount equal to five hundred thousand dollars ($500,000.00) less the total unencumbered revenues in the account on July 1 of that year. For the fiscal years commencing July 1, 2016 and July 1, 2017 funds under this paragraph shall be distributed to the general fund;

(v) To counties, seventy-eight hundredths percent (0.78%), subject to the following formula:

(A) Fifty percent (50%) of the funds distributed under this paragraph shall be distributed to the counties in the same proportion that the population of the county bears to the population of the state; and

(B) Fifty percent (50%) of the funds distributed under this paragraph shall be distributed to the counties based upon the inverse of the assessed valuation of each county as computed under subparagraph (vii)(C) of this subsection.

(vi) To counties, three and one-tenth percent (3.1%), each county to receive an amount in the proportion which the population of the county bears to total state population;

(vii) To the road construction and maintenance funds of the various counties as provided by W.S. 24-2-110, two and nine-tenths percent (2.9%), except that each county's share of funds under this subsection shall be computed as follows:

(A) One-third (1/3) shall be distributed to each county in the ratio that the population of the county bears to total state population;

(B) One-third (1/3) shall be distributed to each county in the ratio that the mileage of county roads in the county bears to total county roads in Wyoming;

(C) One-third (1/3) shall be distributed to each county as follows:

(I) Arrange the assessed valuation of each county in descending order by county;

(II) Calculate the county percentages of assessed valuation relative to total state valuation;

(III) Calculate the inverse of the county percentage of total state assessed valuation by dividing one (1) by the percentage computed in subdivision (C)(II) of this paragraph;

(IV) Compute each county share by dividing each inverse calculated under subdivision (III) of this subparagraph by the total sum of the inverses calculated under subdivision (III) of this subparagraph.

(viii) To cities and towns, nine and twenty-five hundredths percent (9.25%), each city or town to receive an amount in the proportion which the population of the city or town bears to the population of all cities and towns in Wyoming;

(ix) To the capital construction account, two and thirty-three hundredths percent (2.33%), to be expended for the purposes specified in W.S. 9-4-604(k)(ii);

(x) To the water development account III, five-tenths of one percent (.5%), to be expended for the purposes specified in W.S. 41-2-124(d).

(f) Funds subject to subsection (b) of this section shall be deposited in accordance with that subsection unless specified otherwise by enactment of a general appropriations bill for state government as determined by the legislature to be necessary to alleviate a budget shortfall or structural budget deficit as defined by W.S. 9-2-1002, or to provide appropriations to maintain services as determined by the legislature.

(g) Repealed by Laws 2025, ch. 63, § 2.

(h) Repealed by Laws 2025, ch. 63, § 2.

(j) The state treasurer shall withhold from any payment due to a city or county under this section an amount equal to any delinquent payment owed by a city or county under W.S. 15-5-203(h). The withheld amount shall be deposited to the legislative stabilization reserve account and credited against the delinquent entity's unpaid loan amount.

(k) Repealed by Laws 2025, ch. 63, § 2.

(m) For fiscal year 2025, when distributions under paragraph (d)(ii) of this section equal one hundred sixty-four million eight hundred thousand dollars ($164,800,000.00) and for fiscal year 2026, when distributions under paragraph (d)(ii) of this section equal one hundred fifty-four million five hundred thousand dollars ($154,500,000.00), additional funds that would otherwise be distributed under paragraphs (d)(i) and (ii) of this section shall be credited as follows:

(i) One-third (1/3) to the general fund;

(ii) One-third (1/3) to the budget reserve account; and

(iii) One-third (1/3) to the school foundation program reserve account.

39-14-802. Advanced conversion technologies research account created; funds deposited; use of funds.

(a) There is created the advanced conversion technologies research account into which shall be deposited revenues as provided by law. Interest on earnings from funds in the account shall be credited to the account.

(b) Deposits into the account created by subsection (a) of this section shall only be expended pursuant to W.S. 21-17-121(f). Funds deposited in the account shall not be expended until a dollar for dollar match has been provided from nonstate of Wyoming public funds. Notwithstanding W.S. 9-2-1008 or 9-4-207, unexpended funds shall not revert.

CHAPTER 15 - SALES AND USE TAX

ARTICLE 1 - STATE SALES AND USE TAX

39-15-101. Definitions.

(a) As used in this article:

(i) "Lodging service" means the provision of sleeping accommodations to transient guests and shall include the providing of sites for the placement of tents, campers, trailers, mobile homes or other mobile sleeping accommodations for transient guests;

(ii) "Lodging tax" means the excise tax imposed on lodging services;

(iii) Repealed By Laws 2009, Ch. 170, § 2.

(iv) "Quarterly return" means a tax return for each of four (4) periods of three (3) consecutive months in a calendar year beginning with January, April, July or October;

(v) "Real property" means land and appurtenances, including structures affixed thereto. An article shall be considered real property if:

(A) It is buried or embedded; or

(B) It is physically or constructively annexed to the real property; and

(C) It is adapted to the use of the real property; and

(D) Considering the purpose for which the annexation was made, one can reasonably infer that it was the intent of the annexing party to make the article a permanent part of the real property.

(vi) "Retail sale" means any sale, lease or rental for any purpose other than for resale, sublease or subrent;

(vii) "Sale" means any transfer of title or possession in this state for a consideration. "Sale" includes a purchase by a person for storage, use or consumption in this state and includes the fabrication of tangible personal property when the materials are furnished by the purchaser. "Sale" does not include an exchange or transfer of tangible personal property upon which the seller or lessor has directly or indirectly paid sales or use tax incidental to:

(A) A division of partnership assets among the partners according to their interests in the partnership. As used in this subparagraph, "partnership" includes a limited partnership;

(B) The formation of a corporation by the owners of a business and the transfer of their business assets to the corporation in exchange for all the corporation's outstanding stock, except qualifying shares, in proportion to assets contributed;

(C) The transfer of assets of shareholders in the formation or dissolution of professional corporations;

(D) The dissolution and the pro rata distribution of the corporation's assets to its stockholders;

(E) The transfer of assets from a parent corporation to a subsidiary corporation which is owned at least eighty percent (80%) by the parent corporation, which transfer is solely in exchange for stock or securities of the subsidiary corporation;

(F) The transfer of assets from a subsidiary corporation which is owned at least eighty percent (80%) by the parent corporation to a parent corporation or to another subsidiary which is owned at least eighty percent (80%) by the

parent corporation, which transfer is solely in exchange for stock or securities of the parent corporation or the subsidiary which received the assets;

(G) A transfer of a partnership interest;

(H) The formation of a partnership by the transfer of assets to the partnership or transfers to a partnership in exchange for proportionate interests in the partnership;

(J) The repossession of personal property by a chattel mortgage holder or foreclosure by a lienholder;

(K) The transfer of assets between parent and closely held subsidiary corporations, or between subsidiary corporations closely held by the same parent corporation, or between affiliated companies, partnerships and corporations which are owned in similar percentages by the same persons. "Closely held subsidiary corporation" means a corporation in which the parent corporation owns stock possessing at least eighty percent (80%) of the total combined voting power of all classes of stock entitled to vote and owns at least eighty percent (80%) of the total number of shares of all other classes of stock;

(M) The lease or rental of tangible personal property for consideration between parent and closely held subsidiary corporations, between subsidiary corporations closely held by the same parent corporation, or between affiliated companies, partnerships, corporations or other business entities which are owned in similar percentages by the same persons. As used in this subparagraph, "closely held subsidiary corporation" means a corporation in which the parent corporation owns stock possessing at least eighty percent (80%) of the total combined voting power of all classes of stock entitled to vote and owns at least eighty percent (80%) of the total number of shares of all other classes of stock;

(N) The sale of a business entity when sold to a purchaser of all or not less than eighty percent (80%) of the value of all of the assets which are located in this state of the business entity when the purchaser continues to use the tangible personal property in the operation of an ongoing business entity in this state. As used in subparagraphs (M) and (N) of this section, "business entity" means and includes an individual, partnership, corporation, corporate division, joint

stock company or any other association or entity, public or private, or separate business unit thereof.

(viii) "Sales price":

(A) Shall apply to the measure subject to sales tax and means the total amount or consideration, including cash, credit, property and services for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

(I) The seller's cost of property sold;

(II) The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller and any other expense of the seller;

(III) Charges by the seller for any services necessary to complete the sale other than delivery and installation charges;

(IV) Delivery charges;

(V) Installation charges;

(VI) Repealed by Laws 2007, Ch. 10, § 2.

(B) Shall not include:

(I) Discounts, including cash, terms or coupons which are not reimbursed by a third party, which are allowed by a seller and taken by a purchaser on a sale;

(II) Interest, financing and carrying charges from credit extended on the sale of personal property or services, if the amount is separate stated on the invoice, bill of sale or similar document given to the purchaser; and

(III) Any tax legally imposed directly on the consumer which is separately stated on the invoice, bill of sale or similar document given to the purchaser.

(C) "Sales price" shall include consideration received by the seller from third parties if:

(I) The seller actually receives consideration from a party other than the purchaser and the consideration is directly related to the price reduction or discount on the sale;

(II) The seller has an obligation to pass the price reduction or discount through to the purchaser;

(III) The amount of the consideration attributable to the sale is fixed and determinable by the seller at the time of the sale of the item to the purchaser; and

(IV) One (1) of the following criteria is met:

(1) The purchaser presents a coupon, certificate or other documentation to the seller to claim a price reduction or discount where the coupon certificate or documentation is authorized, distributed or granted by a third party with the understanding that the third party will reimburse any seller to whom the coupon, certificate or documentation is presented;

(2) The purchaser identifies himself to the seller as a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron shall not constitute membership in such a group; or

(3) The price reduction or discount is identified as a third party price reduction or discount on the invoice received by the purchaser or on a coupon, certificate or other documentation presented by the purchaser.

(ix) "Tangible personal property" means all personal property that can be seen, weighed, measured, felt or touched, or that is in any other manner perceptible to the senses. "Tangible personal property" includes electricity, water, gas, steam and prewritten computer software; and includes any controlled substances as defined by W.S. 35-7-1002(a)(iv) which are not sold pursuant to a written prescription of or through a licensed practitioner as defined by W.S. 35-7-1002(a)(xx);

(x) "Taxpayer" means the purchaser of tangible personal property, admissions or services which are subject to taxation under this article;

(xi) "Tertiary production" means the crude oil recovered from a petroleum reservoir by means of a tertiary enhanced recovery project to which one (1) or more tertiary enhanced recovery techniques meeting the certification requirements of the Wyoming oil and gas conservation commission or the United States government are being applied;

(xii) Repealed by Laws 2019, ch. 186, § 2.

(xiii) "Transportable home" means and includes the following as defined:

(A) "Modular home" means a residential dwelling constructed in a factory to a residential construction code other than the Federal Manufactured Home Construction and Safety Standards;

(B) "Prebuilt home" means any residential dwelling that is wholly, or in substantial part, made, fabricated, formed or assembled in manufacturing facilities for installation or assembly on a building site. Prebuilt home shall include, but not be limited to, a manufactured home, modular home and mobile home;

(C) "Manufactured home" means a residential dwelling built in accordance with the Federal Manufactured Home Construction and Safety Standards which is a unit more than eight and one-half (8 1/2) feet in width which is designed, constructed and equipped as a dwelling place or place of business to which wheels may be attached for movement upon streets or highways. Transportable homes are not included within the meanings of trailer houses or trailers.

(xiv) "Transient guest" means a guest who remains for less than thirty (30) continuous days;

(xv) "Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions or services which are subject to taxation under this article. "Vendor" includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii), a remote seller to the extent provided by W.S. 39-15-501 and a marketplace facilitator to the extent provided by W.S. 39-15-502. A person is not in the business of selling if selling tangible personal property, admissions or services which are subject to taxation under this article is not a habitual or regular activity of the person. Agents acting under the authority of the vendor include but are

not limited to truckers, peddlers, canvassers, salespersons, representatives, employees, supervisors, distributors, delivery persons or any other persons performing services in this state. "Vendor" also includes every person who engages in regular or systematic solicitation by three (3) or more separate transmittances of an advertisement or advertisements in any twelve (12) month period in a consumer market in this state by the distribution of catalogs, periodicals, advertising flyers, or other advertising, or by means of print, radio, television or other electronic media, by mail, telegraph, telephone, computer data base, cable, optic, microwave, satellite or other communication system for the purpose of effecting retail sales of tangible personal property;

(xvi) "Wholesale sale" means a sale of tangible personal property or services to a vendor for subsequent sale;

(xvii) "Delivery charge" means a charge by the seller for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, handling, postage, crating and packing;

(xviii) "Well site" means an area where production equipment is installed to store or prepare oil or gas for transportation off the well site. Production equipment includes, but is not limited to, wellheads, valves, tanks, dehydrators, heater-treaters, separators, flow lines, meters, flares, vapor recovery units and emission equipment. Except as provided in this paragraph, production equipment for purposes of defining a well site shall not include compressors, off well site gathering lines and processing facilities;

(xix) "Directly and predominantly in manufacturing" means an item manufactured from inventoried raw or prepared material beginning at the point at which raw or prepared material is moved from plant inventory on a contiguous plant site and ending at a point at which manufacturing has altered the raw or prepared material to its completed form, including packaging, if required. Machinery used during the manufacturing process to move material from one direct production step to another in a continuous flow and machinery used in testing during the manufacturing process shall be deemed to be used directly and predominantly in manufacturing;

(xx) "Machinery" means all tangible personal property eligible for a sales tax exemption pursuant to W.S.

39-15-105(a)(viii)(O), used to produce an article of tangible personal property. The term includes both the basic unit and any adjunct or attachment necessary for the basic unit to accomplish its intended function, the materials for the construction or repair of machinery, and machine tools;

(xxi) "Manufacturing" means the operation of producing a new product, article, substance or commodity different from and having a distinctive nature, character or use from the raw or prepared material;

(xxii) "NAICS" means the Northern American Industry Classification System manual of 2002 that organizes establishments into industries on the basis of the activity in which they are primarily engaged;

(xxiii) "Certified automated system" means software certified under the streamlined sales and use tax agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction;

(xxiv) "Certified service provider" means an agent certified under the streamlined sales and use tax agreement to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases;

(xxv) "Computer" means an electronic device that accepts information in a digital or similar form and manipulates it for a result based on a sequence of instructions;

(xxvi) "Computer software" means a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task;

(xxvii) "Delivered electronically" means delivered to the purchaser by means other than tangible storage media;

(xxviii) "Drug" means a compound, substance or preparation, and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements or alcoholic beverages:

(A) Recognized in the official United States Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, or official National Formulary, or a supplement to any of them;

(B) Intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease; or

(C) Intended to affect the structure or any function of the body.

(xxix) "Durable medical equipment" means equipment including its repair and replacement parts which:

(A) Can withstand repeated use;

(B) Is primarily and customarily used to serve a medical purpose;

(C) Generally is not useful to a person in the absence of illness or injury;

(D) Is not worn in or on the body;

(E) Does not include "mobility enhancing equipment".

(xxx) "Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities;

(xxxi) "Intangible personal property" includes:

(A) Money and cash on hand including currency, gold, silver and other coin, specie and specie legal tender as provided in W.S. 9-4-1304, bank drafts, certified checks and cashier's checks;

(B) Money on deposit;

(C) Accounts receivable and other credits;

(D) Bonds, promissory notes, debentures and other evidences of debt;

(E) Shares of stock or other written evidence of ownership;

(F) Judgments for the payment of money;

(G) Annuities and annuity contracts.

(xxxii) "Lease" or "rental" means any transfer of possession or control of tangible personal property for consideration for a fixed or indeterminate period of time. A lease or rental may include future options to purchase or extend the lease or rental. "Lease" or "rental" shall include any agreement covering a motor vehicle or trailer where the amount of consideration may be increased or decreased by reference to the amount realized upon sale or disposition of the property as defined in 26 U.S.C. § 7701(h)(1). The definitions in this paragraph shall be used for sales and use tax purposes regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, the Internal Revenue Code, the Uniform Commercial Code, or other applicable provisions of federal, state or local law. "Lease" or "rental" shall not include:

(A) A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;

(B) A transfer of possession or control of property under an agreement that requires the transfer of title upon completion of required payments and payment of an option price which does not exceed the greater of one hundred dollars ($100.00) or one percent (1%) of the total required payments; or

(C) Providing tangible personal property along with an operator for a fixed or indeterminate period of time, with the condition that the operator is necessary for the equipment to perform as designed. For purposes of this subparagraph, an operator shall do more than maintain, inspect or set up the tangible personal property.

(xxxiii) "Load and leave" means delivery to the purchaser by use of a tangible storage media where the tangible storage media is not physically transferred to the purchaser;

(xxxiv) "Mobility enhancing equipment" means equipment including its repair and replacement parts which:

(A) Is primarily and customarily used to provide or increase the ability to move from one (1) place to another and which is appropriate for use either in a home or a motor vehicle;

(B) Is not generally used by persons with normal mobility;

(C) Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer;

(D) Does not include "durable medical equipment".

(xxxv) "Over-the-counter-drug" means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The "over-the-counter-drug" label includes:

(A) A drug facts panel; or

(B) A statement of any active ingredient with a list of the ingredient contained in the compound, substance or preparation.

(xxxvi) "Prescription" means an order, formula or recipe issued in any form of oral, written, electronic or other means of transmission by a duly licensed practitioner as defined by W.S. 35-7-1002(a)(xx);

(xxxvii) "Prewritten computer software" means computer software including any prewritten upgrade, which is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two (2) or more prewritten computer software programs or prewritten portions thereof does not cause the combination to be other than prewritten computer software. Prewritten computer software includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the specific purchaser. Where a person modifies or enhances computer software of which the person is not the author or creator, the person shall be deemed to be the author or creator only of the person's modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or enhanced to any degree, where the modification or enhancement is designed and developed to the specifications of a specific purchaser remains prewritten computer software. However, where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for the modification or

enhancement, the modification or enhancement shall not constitute prewritten computer software;

(xxxviii) "Prosthetic device" means a replacement, corrective or supportive device including repair and replacement parts for the device, worn on or in the body to:

(A) Artificially replace a missing portion of the body;

(B) Prevent or correct physical deformity or malfunction; or

(C) Support a weak or deformed portion of the body.

(xxxix) Telecommunications definitions:

(A) "800 service" means a telecommunications service that allows a caller to dial a toll-free number without incurring a charge for the call. The service is typically marketed under the name "800", "855", "866", "877" and "888" toll-free calling, and any subsequent numbers designated by the Federal Communications Commission;

(B) "900 service" means an inbound toll telecommunications service purchased by a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded announcement or live service. 900 service shall not include the charge for collection services provided by the seller of the telecommunications services to the subscriber or service or product sold by the subscriber to the subscriber's customer. The service is typically marketed under the name "900" service, and any subsequent numbers designated by the Federal Communications Commission;

(C) "Ancillary services" means services that are associated with or incidental to the provision of telecommunications services, including but not limited to detailed telecommunications billing, directory assistance, vertical service and voice mail services;

(D) "Coin-operated telephone service" means a telecommunications service paid for by inserting money into a telephone accepting direct deposits of money to operate;

(E) "Conference bridging service" means an ancillary service that links two (2) or more participants of an audio or video conference call and may include the provision of a telephone number. Conference bridging service shall not include the telecommunications services used to reach the conference bridge;

(F) "Detailed telecommunications billing service" means an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement;

(G) "Directory assistance" means an ancillary service of providing telephone number information or address information;

(H) "Fixed wireless service" means a telecommunications service that provides radio communication between fixed points;

(J) "International" means a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. United States includes the District of Columbia or a United States territory or possession;

(K) "Interstate" means a telecommunications service that originates in one (1) state of the United States or a United States territory or possession, and terminates in a different state of the United States or a United States territory or possession;

(M) "Intrastate" means a telecommunications service that originates in one (1) state of the United States or a United States territory or possession and terminates in the same state of the United States or a United States territory or possession;

(N) "Mobile wireless service" means a telecommunications service that is transmitted, conveyed or routed regardless of the technology used, whereby the origination or termination points of the transmission, conveyance or routing are not fixed, including, by way of example only, telecommunications services that are provided by a commercial mobile radio service provider;

(O) "Paging service" means a telecommunications service that provides transmission of coded radio signals for the purpose of activating specific pagers, which transmissions may include messages or sounds;

(P) "Pay telephone service" means a telecommunications service provided through any pay telephone;

(Q) "Prepaid calling service" means the right to access exclusively telecommunications services, which require advance payment and which enables the origination of call using an access number or authorization code, whether manually or electronically dialed, and that is sold in predetermined units or dollars of which the number declines with use in a known amount;

(R) "Prepaid wireless calling service" means a telecommunications service that provides the right to utilize mobile wireless service as well as other nontelecommunications services including the download of digital products delivered electronically, content and ancillary services, which require advance payment that is sold in predetermined units or dollars of which the number declines with use in a known amount;

(S) "Private communications service" means a telecommunications service that entitles the customer to exclusive or priority use of a communications channel or group of channels between or among termination points, regardless of the manner in which the channel or channels are connected, and includes switching capacity, extension lines, stations and any other associated services that are provided in connection with the use of the channel or channels;

(T) "Residential telecommunications service" means a telecommunications service or ancillary services provided to an individual for personal use at a residential address, including an individual dwelling unit such as an apartment. In the case of institutions where individuals reside such as schools or nursing homes, telecommunications service is considered residential if it is provided to and paid for by an individual resident rather than the institution;

(U) "Telecommunications service" means the electronic transmission, conveyance or routing of voice, data, audio, video or any other information or signals to a point, or between or among points. The term telecommunications service includes such transmission, conveyance or routing in which

computer processing applications are used to act on the form, code or protocol of the content for purposes of transmission, conveyance or routing without regard to whether such service is referred to as voice over internet protocol services or is classified by the Federal Communications Commission as enhanced or value added. Telecommunications service shall not include:

(I) Data processing and information services that allow data to be generated, acquired, stored, processed or retrieved and delivered by an electronic transmission to a purchaser where the purchaser's primary purpose for the underlying transaction is the processed data or information;

(II) Installation or maintenance of wiring or equipment on a customer's premises;

(III) Tangible personal property;

(IV) Advertising, including but not limited to directory advertising;

(V) Billing and collection services provided to third parties;

(VI) Internet access service;

(VII) Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of the services by the programming service provider. Radio and television audio and video programming services shall include but not be limited to cable service as defined in 47 U.S.C. 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. 20.3;

(VIII) Ancillary services; or

(IX) Digital products delivered electronically including but not limited to software, music, video, reading materials or ring tones.

(W) "Value-added nonvoice data service" means a service that otherwise meets the definition of telecommunications services in which computer processing applications are used to act on the form, content, code, or

protocol of the information or data primarily for a purpose other than transmission, conveyance or routing;

(Y) "Vertical service" means an ancillary service that is offered in connection with one (1) or more telecommunications services, which offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections, including conference bridging services;

(Z) "Voice mail service" means an ancillary service that enables the customer to store, send or receive recorded messages. Voice mail service does not include any vertical services that the customer may be required to have in order to utilize the voice mail service.

(xl) "Bundled transaction" means the retail sale of two (2) or more products, except real property and services to real property, where the products are otherwise distinct and identifiable, and the products are sold for one (1) nonitemized price. A bundled transaction does not include the sale of any products in which the sales price varies or is negotiable based on the selection by the purchaser of the products included in the transaction:

(A) "Distinct and identifiable products" does not include:

(I) Packaging such as containers, boxes, sacks, bags and bottles or other materials such as wrapping, labels, tags and instruction guides that accompany the retail sale of the products and are incidental or immaterial to the retail sale thereof;

(II) A product provided free of charge with the required purchase of another product. A product is provided free of charge if the sales price of the product purchased does not vary depending on the inclusion of the product provided free of charge;

(III) Items included in the definition of sales price.

(B) "One (1) nonitemized price" does not include a price that is separately identified by product on a binding sales or other supporting sales-related documentation made available to the customer in paper or electronic form including,

but not limited to an invoice, bill of sale, receipt, contract, service agreement, lease agreement, periodic notice of rates and services, rate card or price list;

(C) A transaction that otherwise meets the definition of a bundled transaction as defined above, is not a bundled transaction if it is:

(I) The retail sale of tangible personal property and a service where the tangible personal property is essential to the use of the service, and is provided exclusively in connection with the service, and the true object of the transaction is the service; or

(II) The retail sale of services where one (1) service is provided that is essential to the use or receipt of a second service and the first service is provided exclusively in connection with the second service and the true object of the transaction is the second service; or

(III) A transaction that includes taxable products and nontaxable products and the purchase price or sales price of the taxable products is de minimis. "De minimis" means the seller's purchase price or sales price of the taxable products is ten percent (10%) or less of the total purchase price or sales price of the bundled products. Sellers shall use either the purchase price or the sales price of the products to determine if the taxable products are de minimis. Sellers shall not use a combination of the purchase price and sales price of the products to determine if the taxable products are de minimis. Sellers shall use the full term of a service contract to determine if the taxable products are de minimis; or

(IV) The retail sale of exempt tangible personal property and taxable tangible personal property where:

(1) The transaction includes food and food ingredients, drugs, durable medical equipment, mobility enhancing equipment, over the counter drugs, prosthetic devices or medical supplies; and

(2) Where the seller's purchase price or sales price of the taxable tangible personal property is fifty percent (50%) or less of the total purchase price or sales price of the bundled tangible personal property. Sellers shall not use a combination of the purchase price and sales price of

the tangible personal property when making the fifty percent (50%) determination of the transaction.

(D) When a bundled transaction includes a telecommunications service, ancillary service, internet access or audio or video programming service:

(I) If the price of the bundle is attributable to products that are taxable and products that are nontaxable, the portion of the price attributable to the nontaxable products may be subject to tax unless the provider can identify by reasonable and verifiable standards such portion from its books and records that are kept in the regular course of business for other purposes, including, but not limited to nontax purposes;

(II) If the price of the bundle is attributable to products that are subject to tax at different rates, the total price may be treated as attributable to the products subject to tax at the highest rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes, including, but not limited to nontax purposes.

(xli) "Food for domestic home consumption" means substances whether in liquid, concentrated, solid, frozen, dried or dehydrated form that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. "Food for domestic home consumption" does not include alcoholic beverages, tobacco or prepared foods;

(xlii) "Direct mail" means printed material delivered or distributed by United States mail or other delivery service to a mass audience or to addressees on a mailing list provided by the purchaser or at the direction of the purchaser when the cost of the items are not billed directly to the recipients. "Direct mail" includes tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package containing the printed material. "Direct mail" does not include multiple items of printed material delivered to a single address;

(xliii) "Specified digital products" means electronically transferred:

(A) "Digital audio-visual works" which means a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any;

(B) "Digital audio works" which means works that result from the fixation of a series of musical, spoken or other sounds, including ringtones; or

(C) "Digital books" which means works that are generally recognized in the ordinary and usual sense as books.

(xliv) "Data processing services center" means a business or business unit which is primarily engaged in providing infrastructure to house a group of network server computers and associated network storage devices in one (1) physical location in order to centralize one (1) or more of the following: storage, management, processing or dissemination of data and information pertaining to a particular business, taxonomy or body of knowledge. The business may provide specialized hosting activities such as web hosting, streaming services or application hosting; application service provisioning; or general time-share mainframe facilities to itself or to its clients. The client of a data processing services center may be a person or company not affiliated with the data processing services center or other business unit within the business entity which owns the data processing services center;

(xlv) "Qualifying computer equipment" means tangible personal property eligible for the exemption provided by W.S. 39-15-105(a)(viii)(S). The term shall include computers, servers, monitors, keyboards, storage devices and other peripherals, racking systems, cabling and trays necessary for the operation of the data processing services center;

(xlvi) "Prepared food":

(A) Includes:

(I) Food sold in a heated state or heated by the seller;

(II) Two (2) or more food ingredients mixed or combined by the seller for sale as a single item; or

(III) Food sold with eating utensils provided by the seller including plates, knives, forks, spoons, glasses, cups, napkins or straws. A container or package used to transport the food is not an eating utensil.

(B) Does not include:

(I) Food that is only cut, repackaged or pasteurized by the seller;

(II) Eggs, fish, meat, poultry or foods containing raw animal foods and which are required or recommended to be cooked by the consumer to prevent food borne illness;

(III) Food sold by a seller whose proper primary NAICS classification is manufacturing in sector 311, except subsector 3118 dealing with bakeries;

(IV) Food sold in an unheated state by weight or volume as a single item; or

(V) Bakery items including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, danishes, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas and other bakery goods unless the item is sold as prepared food under subdivision (xlvi)(A)(III) of this subsection.

(xlvii) "Exempt motor vehicle" means any motor vehicle that is exempt from taxation under W.S. 39-15-105. Upon transfer of title of an exempt motor vehicle, a county treasurer shall provide an applicant documentation noting any valid sales tax exemption and a receipt specifying the amount of sales tax collected;

(xlviii) "Purchase price" means the sales price paid for property purchased for storage, use or consumption in this state;

(xlix) "Storage" means the keeping or retention in this state of tangible personal property purchased from a vendor for any purpose except for sale in the course of business or subsequent use outside the state;

(xlx) "Use" means the exercise of any right or power over tangible personal property incident to ownership or by any transaction where possession is given by lease or contract.

39-15-102. Administration; confidentiality.

(a) This article is known and may be cited as the "Sales and Use Tax Act".

(b) The administration of this article is vested in the department of revenue.

(c) The department may provide for the issuance, affixing and payment of revenue stamps or the issuance of tokens or other devices to more efficiently secure the payment, collection and accounting for taxes imposed by this article.

(d) Written notice by the department, using contact information provided by the taxpayer, shall be sufficient for the purposes of this article. Written notice may be provided electronically by the department if the contact information provided by the taxpayer includes an electronic communication option.

(e) No state employee or other person who by virtue of his employment has knowledge of the business affairs of any person filing or required to file any tax returns under this article shall make known their contents in any manner or permit any person to have access to any returns or information contained therein except as provided by law. The department may also allow the following:

(i) The delivery to the taxpayer or his legal representatives upon written request of a copy of any return or report in connection with his tax;

(ii) The publication of statistics so classified to prevent the identification of particular returns or reports;

(iii) The inspection by the attorney general of the state of the report or return of any person who brings an action against the state, or against whom an action is contemplated or has been instituted;

(iv) The introduction into evidence of any report or return or information therefrom in any administrative or court proceeding to which the person making the report or return is a party;

(v) The furnishing of any information to the United States government and its territories, the District of Columbia, any state allowing similar privileges to the department or to the multistate tax commission for relay to tax officials of cooperating states. Information furnished shall be only for tax purposes;

(vi) The inspection of tax returns and records by the state department of audit;

(vii) The sharing of information with local government entities and other state agencies, provided a written request is made to the department and the governmental entity or agency demonstrates sufficient reason to obtain the information for official business purposes.

(f) No person shall fail or refuse to make any return or payment required by this article or shall make any false return or statement or shall evade the payment of any tax due. No person shall aid or abet another in any attempt to evade payment of the tax due. No person shall knowingly attest by signature to a false or fraudulent return. The district court of the county in which violations of this subsection occur shall have jurisdiction.

(g) The state preempts the field of imposing tax upon sales and purchases of tangible personal property and storage, use and consumption of tangible personal property as provided by this article. No county, city, town or other political subdivision may impose, levy or collect taxes upon sales or storage, use or consumption of tangible personal property except as provided in this section.

(h) The use tax imposed under this chapter shall be administered in the same manner as the sales tax imposed under this chapter and shall be distributed in the same manner as sales taxes collected under this chapter subject to the specific requirements of this chapter.

39-15-103. Imposition.

(a) Taxable event. The following shall apply:

(i) Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

(A) The sales price of every retail sale of tangible personal property within the state and upon the purchase price of persons making first use of taxable services or storing, using or consuming taxable personal property or specified digital products in this state;

(B) The gross rental paid for the lease or contract transferring possession of tangible personal property if the transfer of possession would be taxable if a sale occurred;

(C) The sales price paid for intrastate telecommunications services including the consideration paid for the sale, rental or leasing of any equipment or ancillary services incidental thereto, and the sales price paid for intrastate calls which originate and terminate in a single state and are billed to a customer with a place of primary use in this state from mobile telecommunications services as provided by the Mobile Telecommunications Sourcing Act, 4 U.S.C. §§ 116 through 126. The definitions and provisions of the Mobile Telecommunications Sourcing Act shall apply to this article;

(D) The sales price paid to carriers for intrastate transportation of passengers;

(E) The sales price paid to public utilities as defined in W.S. 37-1-101 through 37-3-114 and to persons furnishing gas, electricity or heat for domestic, industrial or commercial consumption;

(F) The sales price paid for meals and cover charges, excluding all gratuities regardless of whether offered by the customer or invoiced by the seller, at any place where meals are regularly served to the public;

(G) The sales price paid for living quarters in hotels, motels, tourist courts and similar establishments providing lodging service for transient guests;

(H) The sales price paid for each admission to any place of amusement, entertainment, recreation, games or athletic event;

(J) The sales price paid for services performed for the repair, alteration or improvement of tangible personal property;

(K) The sales price paid for all services and tangible personal property used in rendering services to real or tangible personal property within an oil or gas well site beginning with and including the setting and cementing of production casing, or if production casing is not set as in the case of an open hole completion, after the completion of the underreaming or the attainment of total depth of the oil or gas well and continuing with all activities sequentially required for the production of any oil or gas well regardless of the chronological occurrence of the activity. All services required during the entire productive life of the well, including recompletion, all the way through abandonment shall be subject to this subparagraph. The provisions of W.S. 39-15-301 through 39-15-311 shall not apply to this subparagraph;

(M) The sales price paid for motor vehicles, house trailers, trailer coaches, trailers or semitrailers as defined by W.S. 31-1-101;

(N) The sales price paid for alcoholic beverages;

(O) The sales price paid for computer hardware including the basic set of operating instructions called system software which is necessary to the basic operation of the computer hardware and the sales price paid for the hardware media used to transfer computer software programs;

(P) Except as otherwise provided in this subparagraph, the sales price of every retail sale of specified digital products within the state. A sale of specified digital products is only subject to the tax under this section if the purchaser has permanent use of the specified digital product. A vendor who purchases specified digital products for further commercial broadcast, rebroadcast, transmission, retransmission, licensing, relicensing, distribution, redistribution or exhibition in whole or in part to another person shall be considered a wholesaler and not subject to the tax imposed by this article. Those services provided by a trade association as part of a member benefit are not subject to the tax imposed by this subparagraph.

(b) Basis of tax. The following shall apply:

(i) Except as provided by W.S. 39-15-105, there is levied and shall be paid by the purchaser on all sales and

purchases an excise tax upon all events as provided by subsection (a) of this section;

(ii) For purposes of W.S. 39-15-107(b)(i), the sales price of motor vehicles, house trailers, trailer coaches, trailers or semitrailers as defined by W.S. 31-1-101 shall be declared by the purchaser upon a copy of the original invoice from the vendor or upon an affidavit furnished by the department if not purchased from a vendor and the tax collected shall be based upon the declaration or invoice;

(iii) Except for those vehicles specified under W.S. 39-15-107(b)(viii), the tax imposed by this article upon the sale of a motor vehicle, house trailer, trailer coach, trailer or semitrailer purchased inside or outside the state of Wyoming as a gift shall be collected from the donee prior to the first registration based upon the fair market value of the gift at the time of the gift;

(iv) The tax imposed by this article upon the sale of a transportable home shall be collected upon the first sale of the transportable home. The tax shall be collected on seventy percent (70%) of the sales price of the transportable home. No tax shall be collected upon any subsequent sale of the home.

(c) Taxpayer. The following shall apply:

(i) Except as otherwise provided every vendor shall collect the tax imposed by this article and is liable for the entire amount of taxes imposed;

(ii) Every person purchasing goods or services taxed by this article and every person making first use of taxable services or storing, using or consuming tangible personal property or specified digital products from a vendor who does not maintain a place of business in this state is liable for the taxes and shall pay any tax owed to the department unless the taxes have been paid to a vendor. Specified digital products are only subject to the tax imposed by this article as specified in subparagraph (a)(i)(P) of this section. The liability is not extinguished until the tax has been paid to the state except that a receipt given to the person by a registered vendor in accordance with paragraph (i) of this subsection is sufficient to relieve the purchaser from further liability;

(iii) Any tax due under this article constitutes a debt to the state from the persons who are parties to the

transaction, other than any vendor or other seller who is prohibited or not authorized by law to collect any tax under this article, and is a lien from the date the tax is due on all the real and personal property of those persons;

(iv) The vendor shall file a return within thirty (30) days after discontinuing or selling his business. His successor in business shall withhold from the purchase price enough money to pay the taxes, penalties and interest due on the outstanding amount of all credit, installment and conditional sales upon which the tax has not been paid until the time the former owner produces a receipt from the department showing that all taxes have been paid or a certificate that no taxes are due. If the successor fails to withhold from the purchase price the amount due and the taxes, penalty and interest are unpaid the original vendor and successor vendor are liable for the payment of the unpaid taxes, penalties and interest.

39-15-104. Taxation rate.

(a) Except as provided by W.S. 39-15-105 there is levied and shall be paid by the purchaser on all sales and purchases an excise tax of three percent (3%) upon all events as provided by W.S. 39-15-103(a).

(b) Effective July 1, 1993, in addition to the excise tax under subsection (a) of this section there is imposed an additional excise tax of one percent (1%) which shall be administered as if the tax rate under subsection (a) of this section was increased from three percent (3%) to four percent (4%). The revenue from these increases shall be distributed in the same manner as other excise tax revenue under those sections.

(c) Repealed by Laws 2000, Ch. 26, § 1.

(d) Repealed By Laws 2007, Ch. 140, § 2.

(e) The license fee and taxes imposed by this article are in addition to all other licenses and taxes provided by law except as otherwise provided.

(f) The tax rate imposed upon a sale or purchase subject to this chapter shall be sourced as follows:

(i) The retail sale, excluding lease or rental, of a product shall be sourced as follows:

(A) When the product is received by the purchaser at a business location of the seller, the sale shall be sourced to that business location;

(B) When the product is not received by the purchaser at a business location of the seller's, the sale shall be sourced to the location where receipt by the purchaser, or the purchaser's agent designated as such by the purchaser, occurs, including the location indicated by instruction for delivery to the purchaser or donee, known to the seller;

(C) When subparagraphs (A) and (B) of this paragraph do not apply, the sale shall be sourced to the location indicated by an address for the purchaser that is available from the business records of the seller that are maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith;

(D) When subparagraphs (A) through (C) of this paragraph do not apply, the sale shall be sourced to the location indicated by an address for the purchaser obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith;

(E) When none of the previous rules of subparagraphs (A) through (D) of this paragraph apply, including the circumstance in which the seller is without sufficient information to apply any of the previous rules, then the location shall be determined by the address from which tangible personal property was shipped, from which the digital good or the computer software delivered electronically was first available for transmission by the seller, or from which the service was provided, disregarding for these purposes any location that merely provided the digital transfer of the product sold;

(F) For the purposes of this paragraph the terms "receive" and "receipt" mean taking possession of tangible personal property, making first use of services or taking possession or making first use of digital goods, whichever comes first. The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser.

(ii) The lease or rental of tangible personal property, other than property identified in paragraph (iii) or (iv) of this subsection, shall be sourced as follows:

(A) For a lease or rental that requires recurring periodic payments, the first periodic payment shall be sourced the same as a retail sale in accordance with the provisions of paragraph (i) of this subsection. Periodic payments made subsequently to the first payment shall be sourced to the primary property location for each period covered by the payment. The primary property location shall be as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business, when use of this address does not constitute bad faith. The property location shall not be altered by intermittent use at different locations, such as use of the business property that accompanies employees on business trips and service calls;

(B) For a lease or rental that does not require recurring periodic payments, the payment shall be sourced the same as a retail sale in accordance with the provisions of paragraph (i) of this subsection;

(C) This paragraph shall not affect the imposition or computation of sales or use tax on leases or rentals based on a lump sum or accelerated basis, or on the acquisition of property for lease.

(iii) The lease or rental of a motor vehicle, trailer, semi-trailer or aircraft that does not qualify as transportation equipment, as defined in paragraph (iv) of this subsection shall be sourced as follows:

(A) For a lease or rental that requires recurring periodic payment, each periodic payment shall be sourced to the primary property location. The primary property location shall be as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business, when use of this address does not constitute bad faith. This location shall not be altered by intermittent use at different locations;

(B) For a lease or rental that does not require recurring periodic payments, the payment shall be sourced the same as a retail sale in accordance with the provisions of paragraph (i) of this subsection;

(C) This paragraph shall not affect the imposition or computation of sales or use tax on a lease or rental based on a lump sum or accelerated basis, or on the acquisition of property for lease.

(iv) The retail sale, including lease or rental of transportation equipment shall be sourced the same as a retail sale in accordance with the provisions of paragraph (i) of this subsection. As used in this paragraph, "transportation equipment" means any of the following:

(A) Locomotives and railcars that are utilized for the carriage of persons or property in interstate commerce;

(B) Trucks and truck-tractors with a gross vehicle weight rating (GVWR) of greater than ten thousand (10,000) pounds, trailers, semi-trailers or passenger buses that are:

(I) Registered through the international registration plan; and

(II) Operated under authority of a carrier authorized and certified by the United States department of transportation or another federal or a foreign authority to engage in the carriage of personnel or property in interstate or foreign commerce.

(C) Aircraft that are operated by an air carrier authorized and certified by the United States department of transportation or another federal authority or foreign authority to engage in the carriage of persons or property in interstate or foreign commerce;

(D) Containers designed for use on and component parts attached or secured on the items set forth in subparagraphs (A) through (C) of this paragraph.

(v) Repealed By Laws 2010, Ch. 35, § 2.

(vi) Repealed By Laws 2013, Ch. 179, § 2.

(vii) Repealed By Laws 2013, Ch. 179, § 2.

(viii) Repealed By Laws 2013, Ch. 179, § 2.

(ix) Except for the defined telecommunication services in paragraph (xi) of this subsection, the sale of telecommunication service sold on a call-by-call basis shall be sourced to:

(A) Each level of taxing jurisdiction where the call originates and terminates in that jurisdiction; or

(B) Each level of taxing jurisdiction where the call either originates or terminates and in which the service address is also located.

(x) Except for the defined telecommunication services in paragraph (xi) of this subsection, a sale of telecommunication service sold on a basis other than a call-by-call basis and any ancillary service incidental to the sale, shall be sourced to the customer's place of primary use;

(xi) The sales of the following telecommunication services shall be sourced to each level of taxing jurisdiction as follows:

(A) A sale of mobile telecommunications services other than air-to-ground radio telephone service and prepaid calling service, shall be sourced to the customer's place of primary use as required by the Mobile Telecommunications Sourcing Act, P.L. 106-252;

(B) A sale of post-paid calling service shall be sourced to the origination point of the telecommunications signal as first identified by either:

(I) The seller's telecommunications system; or

(II) Information received by the seller from its service provider, where the system used to transport such signals is not that of the seller.

(C) A sale of prepaid calling service and prepaid wireless calling service shall be sourced in accordance with paragraph (i) of this subsection. Provided however, in the case of a sale of a prepaid wireless calling service, the rule provided in subparagraph (i)(E) of this subsection shall include as an option the location associated with the mobile telephone number;

(D) A sale of a private communication service shall be sourced as follows:

(I) Service for a separate charge related to a customer channel termination point shall be sourced to each level of jurisdiction in which the customer channel termination point is located;

(II) Service where all customer termination points are located entirely within one (1) jurisdiction or levels of jurisdiction shall be sourced in the jurisdiction in which the customer channel termination points are located;

(III) Service for segments of a channel between two (2) customer channel termination points located in different jurisdictions and which segments of a channel are separately charged shall be sourced fifty percent (50%) in each level of jurisdiction in which the customer channel termination points are located;

(IV) Service for segments of a channel located in more than one (1) jurisdiction or levels of jurisdiction and which segments are not separately billed shall be sourced in each jurisdiction based on the percentage determined by dividing the number of customer channel termination points in the jurisdiction by the total number of customer channel termination points.

(E) As used in paragraphs (ix) through (xi) of this subsection, the following definitions apply:

(I) "Air-to-ground radio/telephone service" means a radio service, as that term is defined in 47 C.F.R. 22.99, in which common carriers are authorized to offer and provide radio telecommunications service for hire to subscribers in aircraft;

(II) "Call-by-call basis" means any method of charging for telecommunications services where the price is measured by individual calls;

(III) "Communications channel" means a physical or virtual path of communications over which signals are transmitted between or among customer channel termination points;

(IV) "Customer" means the person or entity that contracts with the seller of telecommunications services. If the end user of telecommunications services is not the contracting party, the end user of the telecommunications service is the customer of the telecommunication service, but this sentence only applies for the purpose of sourcing sales of telecommunications services under paragraphs (ix) through (xi) of this subsection. "Customer" does not include a reseller of telecommunications service or the mobile telecommunications service of a serving carrier under an agreement to serve the customer outside the home service provider's licensed service area;

(V) "Customer channel termination point" means the location where the customer either inputs or receives the communications;

(VI) "End user" means the person who utilizes the telecommunication service. In the case of an entity, "end user" means the individual who utilizes the service on behalf of the entity;

(VII) "Home service provider" means the same as that term is defined in § 124(5) of P.L. 106-252, Mobile Telecommunications Sourcing Act;

(VIII) "Mobile telecommunications service" means the same as that term is defined in § 124(5) of P.L. 106-252, Mobile Telecommunications Sourcing Act;

(IX) "Place of primary use" means the street address representative of where the customer's use of the telecommunications service primarily occurs, which shall be the residential street address or the primary business street address of the customer. In the case of mobile telecommunications services, "place of primary use" shall be within the licensed service area of the home service provider;

(X) "Post-paid calling service" means the telecommunications service obtained by making a payment on a call-by-call basis either through the use of a payment mechanism such as a bank card, travel card, credit card, or debit card, or by charge made to a telephone number which is not associated with the origination or termination of the telecommunications service. A post-paid calling service includes a telecommunications service, except a prepaid wireless calling

service, that would be a prepaid calling service except it is not exclusively a telecommunications service;

(XI) "Prepaid calling service" means the right to access exclusively telecommunications services, which are paid for in advance and which enables the origination of calls using an access number or authorization code, whether manually or electronically dialed, and that is sold in predetermined units or dollars of which the number declines with use in a known amount;

(XII) "Private communications service" means a telecommunications service that entitles the customer to exclusive or priority use of a communications channel or group of channels between or among termination points, regardless of the manner in which the channel or channels are connected, and includes switching capacity, extension lines, stations and any other associated services that are provided in connection with the use of the channel or channels;

(XIII) "Service address" means:

(1) The location of the telecommunications equipment to which a customer's call is charged and from which the call originates or terminates, regardless of where the call is billed or paid;

(2) If the location in section (1) of this subdivision is not known, service address means the origination point of the signal of the telecommunications services first identified by either the seller's telecommunications system or in information received by the seller from its service provider, where the system used to transport the signals is not that of the seller;

(3) If neither location specified in section (1) or (2) of this subdivision is known, the service address means the location of the customer's place of primary use.

(XIV) "Prepaid wireless calling service" means a telecommunications service that provides the right to utilize mobile wireless service as well as other nontelecommunications services, including the download of digital products delivered electronically, content and ancillary services, which must be paid for in advance that is sold in

predetermined units or dollars of which the number declines with use in a known amount.

(xii) A purchaser of advertising and promotional direct mail may provide the seller with either:

(A) A direct pay permit;

(B) An agreement certificate of exemption claiming direct mail or other written statement approved, authorized or accepted by the state; or

(C) Information showing the jurisdictions to which the advertising and promotional direct mail is to be delivered to recipients.

(xiii) If a purchaser provides a permit, certificate or statement under subparagraph (xii)(A) or (B) of this subsection, the seller, in the absence of bad faith, is relieved of any obligation to collect, pay or remit any tax on any transaction involving advertising and promotional direct mail to which the permit, certificate or statement applies. The purchaser shall source the sale to the jurisdictions to which the advertising and promotional direct mail is to be delivered to recipients and shall pay any applicable tax due;

(xiv) If the purchaser provides the seller information showing the jurisdictions where the advertising and promotional direct mail is to be delivered to recipients, the seller shall source the sale to the jurisdictions to which the advertising and promotional direct mail is to be delivered and shall collect and remit the applicable tax. In the absence of bad faith, the seller is relieved of any further obligation to collect any additional tax on the sale of advertising and promotional direct mail where the seller has sourced the sale according to the delivery information provided by the seller;

(xv) If the purchaser does not provide the seller with any of the items under paragraph (f)(vi) of this section, the sale shall be sourced according to subparagraph (f)(i)(E) of this section;

(xvi) As used in this subsection:

(A) "Advertising and promotional direct mail" means printed material that meets the definition of direct mail the primary purpose of which is to attract public attention to a

product, person, business or organization or to attempt to sell, popularize or secure financial support for a product, person, business or organization;

(B) "Direct mail" means printed material delivered or distributed by United States mail or other delivery service to a mass audience or to addressees on a mailing list provided by the purchaser or at the direction of the purchaser when the cost of the items are not billed directly to the recipients. "Direct mail" includes tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package containing the printed material. "Direct mail" does not include multiple items of printed material delivered to a single address;

(C) "Product" means tangible personal property, a product transferred electronically or a service;

(D) "Other direct mail" means any direct mail that is not advertising and promotional direct mail regardless of whether advertising and promotional direct mail is included in the same mailing. "Other direct mail" includes, but is not limited to:

(I) Transactional mail that contains personal information specific to the addressee including, but not limited to, invoices, bills, statements of account and payroll advices;

(II) Any legally required mailing including, but not limited to, privacy notices, tax reports and stockholder reports;

(III) Other nonpromotional direct mail delivered to existing or former shareholders, customers, employees or agents including, but not limited to, newsletters and informational documents.

(E) "Other direct mail" does not include the development of billing information or the provision of any data processing service that is more than incidental.

(g) Any vendor or certified service provider relying on an incorrect rate, boundary or jurisdictional information provided by the department in its tax rate database required under the streamlined sales and use tax agreement shall not be held liable

for any under collection of tax caused by the department's error.

(h) In addition to the sales tax under subsections (a) and (b) of this section there is imposed an assessment upon the sale of lodging services of five percent (5%) as follows:

(i) Three percent (3%) to be distributed as provided in W.S. 39-15-111(p)(i); and

(ii) Two percent (2%) to be distributed as provided in W.S. 39-15-111(p)(ii).

39-15-105. Exemptions.

(a) The following sales, purchases or leases are exempt from the excise tax imposed by this article:

(i) For the purpose of exempting sales of services and tangible personal property which are protected by the United States constitution and the Wyoming constitution, the following are exempt:

(A) Sales which the state of Wyoming is prohibited from taxing under the laws or constitutions of the United States or Wyoming.

(ii) For the purpose of exempting sales of services and tangible personal property protected by federal law, the following are exempt:

(A) Interstate transportation of freight or passengers;

(B) Sales of railroad rolling stock including locomotives purchased by interstate railroads, aircraft purchased by interstate air carriers which are holders of valid United States civil aeronautics board permits or authorities, and trucks, truck-tractors, trailers, semitrailers and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight which are purchased by common or contract interstate carriers or which are operating in interstate commerce under exemption clauses in federal law if they are to be used in interstate commerce;

(C) Leases of motor vehicles with or without trailers when the lease rental is computed from the gross

receipts of the operation, if the operator is operating under a valid interstate authority or permit;

(D) Sales to Wyoming joint apprenticeship and training programs approved by the United States department of labor;

(E) To comply with the Food and Nutrition Act of 2008, sales of food purchased with supplemental nutrition assistance benefits.

(iii) For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(A) Sales of tangible personal property to a person engaged in the business of manufacturing, processing or compounding when the tangible personal property purchased becomes an ingredient or component of the tangible personal property manufactured, processed or compounded for sale or use and sales of containers, labels or shipping cases used for the tangible personal property so manufactured, processed or compounded. This subparagraph shall apply to chemicals and catalysts used directly in manufacturing, processing or compounding which are consumed or destroyed during that process;

(B) Sales of livestock, feeds for use in feeding livestock or poultry for marketing purposes and seeds, roots, bulbs, small plants and fertilizer planted or applied to land, the products of which are to be sold. This exemption applies to, but is not limited to, sales of seeds, roots, bulbs, small plants and fertilizer planted or applied to land subject to a state or federal crop set aside program;

(C) Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants;

(D) Sales of power or fuel to a person engaged in the business of manufacturing, processing or agriculture when the same is consumed directly in manufacturing, processing or agriculture;

(E) Sales of power or fuel to a person transporting tangible personal property by railroad or by pipeline when the power or fuel is consumed directly in generating motive power for actual transportation purposes,

regardless of ownership of the transported tangible personal property, except power or fuel which is not taxed as gasoline or gasohol under W.S. 39-17-101 through 39-17-111 or as diesel fuel under W.S. 39-17-201 through 39-17-211 and which is used to propel a motor vehicle upon the highway as defined in W.S. 39-17-201(a)(xii). As used in this subparagraph, "pipeline" means a system of connected pipes and other equipment that is used to transport oil, natural gas or other hydrocarbons from a well site to an interstate or intrastate transmission customer sales delivery point, including between intermediate points along a transportation path;

(F) Wholesale sales excluding sales of controlled substances as defined by W.S. 35-7-1002(a)(iv) which are not sold pursuant to a written prescription of or through a licensed practitioner as defined by W.S. 35-7-1002(a)(xx);

(G) Sales of fuel for use as boiler fuel in the production of electricity;

(H) Repealed By Laws 2000, Ch. 4, § 2.

(J) The cost of food or meals furnished by a food establishment licensed under W.S. 35-7-124 without charge to an employee for consumption on the premises is not taxable either to the establishment or the employee.

(iv) For the purpose of exempting sales of services and tangible personal property sold to government, charitable and nonprofit organizations, irrigation districts and weed and pest control districts, the following are exempt:

(A) Sales to the state of Wyoming or its political subdivisions;

(B) Sales made to religious or charitable organizations including nonprofit organizations providing meals or services to senior citizens as certified to the department of revenue by the department of health in or for the conduct of the regular religious, charitable or senior citizen functions and activities and sales of meals made to senior citizens, guests of seniors and meals delivered to the homebound in regular conduct of senior citizen centers functions and activities;

(C) Occasional sales made by religious or charitable organizations for fund raising purposes for the conduct of regular religious or charitable functions and

activities, and not in the course of any regular business. For the purposes of this subparagraph, "regular business" means the habitual or regular activity of the organization excluding any incidental or occasional operation;

(D) Sales to a joint powers board organized under the Wyoming Joint Powers Act;

(E) Sales price of admission to county or municipal owned recreation facilities such as swimming pools, athletic facilities and recreation centers;

(F) Labor or service charges, including transportation and travel, for the repair, alteration or improvement of real property or tangible personal property owned by, or incorporated in projects under contract to the state of Wyoming or any of its political subdivisions, including an irrigation district created under W.S. 41-7-201 through 41-7-210, and a weed and pest control district created under W.S. 11-5-101 et seq.;

(G) Sales to an irrigation district created under W.S. 41-7-201 through 41-7-210;

(H) Sales to a weed and pest control district created under W.S. 11-5-101 et seq.;

(J) Intrastate transit of persons services by a government, charitable or nonprofit organization.

(v) For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:

(A) Repealed By Laws 1999, ch. 165, § 1.

(B) Sales of transportable homes after the tax has been once paid;

(C) Sales of gasoline or gasohol taxed under W.S. 39-17-101 through 39-17-111 and of diesel fuels taxed under W.S. 39-17-201 through 39-17-211. The exemption provided by this subparagraph shall not apply to gasoline or gasohol taxed under W.S. 39-17-104(a)(iii) or to diesel fuel taxed under W.S. 39-17-204(a)(ii);

(D) Gratuities or tips which are offered to tipped employees as specified in W.S. 27-4-202(b) are exempt from the tax whether offered by the consumer or separately invoiced by the seller.

(E) Sales of alternative fuels taxed under W.S. 39-17-301 through 39-17-311.

(vi) For the purpose of exempting sales of services and tangible personal property which are essential human goods and services, the following are exempt:

(A) Intrastate transportation by public utility or others of sick, injured or deceased persons by ambulance or hearse;

(B) Sales of the following tangible personal property sold under a prescription: drugs for human relief excluding over-the-counter-drugs, insulin for human relief and any syringe, needle or other device necessary for the administration thereof, oxygen for medical use, blood plasma, prosthetic devices, hearing aids, eyeglasses, contact lenses, mobility enhancing equipment, durable medical equipment and any assistive device. As used in this subparagraph, "assistive device" means any item, piece of equipment or product system, as defined by department rule, which is used to increase, maintain or improve the functional capabilities of an individual with a permanent disability, excluding any medical device, surgical device or organ implanted or transplanted into or attached directly to an individual;

(C) Sales of all noncapitalized equipment and disposable supplies which are used in the direct medical or dental care of a patient. The exemption in this subparagraph shall not include capitalized equipment or office supplies used in the normal course of business;

(D) Sales of water delivered by pipeline or truck;

(E) Sales of food for domestic home consumption;

(F) Tangible personal property sold by any person for delivery in this state is deemed sold for storage, use or consumption herein and is subject to the tax imposed by this article unless the person selling the property has received

from the purchaser a signed certificate stating the property was purchased for resale and showing his name and address.

(vii) For the purpose of exempting sales of services provided primarily to businesses, the following are exempt:

(A) Interstate or intrastate transportation of drilling rigs, including charges for the movement or conveyance of the drilling rig to or away from the well site and the loading, unloading, assembly or disassembly of the drilling rig;

(B) A person regularly engaged in the business of making loans or a supervised financial institution, as defined in W.S. 40-14-140(a)(xix), that forecloses a lien or repossesses a motor vehicle on which it has filed a lien shall not be liable for payment of sales or use tax, penalties or interest due under this section for that vehicle.

(viii) For the purpose of exempting sales of services and tangible personal property as an economic incentive, the following are exempt:

(A) Intrastate transportation of:

(I) Employees to or from work when paid or contracted for by the employee or employer;

(II) Freight and property including oil and gas by pipeline.

(B) Sales of the services of professional engineers, geologists or members of similar professions including the sales price paid for all services to real or tangible personal property leading to building location, drilling and all related activities that must be completed prior to setting the production casing, including coring, logging and testing done prior to the setting of production casing for the drilling of any oil or gas well or for the deepening or extending of any well previously drilled for oil or gas beyond the maximum point to which they were initially drilled. The exemption in this subparagraph shall also apply to any and all seismographic and geophysical surveying, stratigraphic testing, coring, logging and testing calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas;

(C) Sales of school annuals;

(D) Sales of newspapers;

(E) Repealed By Laws 2000, Ch. 47, § 1.

(F) Sales of carbon dioxide and other gases used in tertiary production;

(G) Sales of lodging services provided by a person known to the trade and public as a guide or outfitter, including but not limited to sleeping accommodations, placement of tents, snow shelters, base camps, temporary structures which are dismantled or abandoned after use and all other forms of temporary shelter are exempt from the excise tax imposed by W.S. 39-15-204(a)(ii) as distributed by W.S. 39-15-211(a)(ii);

(H) The sale of farm implements. For purposes of this subparagraph, "farm implements" means any tractor or other machinery designed or adapted and used exclusively for agricultural operations and specifically excludes any vehicle titled under chapter 2 of title 31, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts;

(J) The sale of aircraft repair, remodeling or maintenance services at a federal aviation administration certified repair station including, but not limited to, repair or replacement materials or parts;

(K) Repealed by Laws 2022, ch. 108, § 1.

(M) Sales of goods or services made for the purpose of raising money or charges for admission to any amusement, entertainment, recreation, game or athletic event for any kindergarten through grade twelve (12) public school located in this state;

(N) Repealed by Laws 2017, ch. 41, § 2.

(O) The sale or lease of machinery to be used in this state directly and predominantly in manufacturing as follows:

(I) Repealed by Laws 2024, ch. 67, § 2.

(II) Repealed by Laws 2024, ch. 67, § 2.

(III) Repealed by Laws 2010, ch. 33, § 2.

(IV) Until December 31, 2042, the sale or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property;

(V) The sale or lease of machinery to be used in an industrial sovereign zone established under W.S. 9-20-202 and used directly and predominantly in the production of a value-added manufactured product as defined in W.S. 9-20-201(a)(ii).

(P) The sale or lease of any aircraft used in a federal aviation administration commercial operation including the sale of all:

(I) Tangible personal property permanently affixed or attached as a component part of the aircraft, including, but not limited to, repair or replacement materials or parts;

(II) Aircraft repair, remodeling and maintenance services performed on the aircraft, its engine or its component materials or parts.

(Q) Repealed by Laws 2015, ch. 120, § 1.

(R) The sale of equipment used to construct a new coal gasification or coal liquefaction facility. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities nor to equipment utilized or acquired after the facility is operational;

(S) Subject to meeting the applicable provisions of this subparagraph, the following purchases by a data processing services center as defined in W.S. 39-15-101(a)(xliv):

(I) The sales price paid for the purchase or rental of qualifying prewritten and other computer software, computer equipment including computers, servers, monitors, keyboards, storage devices, containers used to transport and house such computer equipment and other peripherals, racking systems, cabling and trays that are necessary for the operation

of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars ($2,000,000.00) in any calendar year;

(II) The sales price paid for the purchase or rental of qualifying uninterruptable power supplies, back-up power generators, specialized heating and air conditioning equipment and air quality control equipment used for controlling the computer environment necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars ($2,000,000.00) in any calendar year;

(III) For the purpose of claiming the exemptions in subdivisions (I) and (II) of this subparagraph, the purchaser shall demonstrate to the department that he:

(1) Has a physical location in this state where the qualifying equipment purchased shall be maintained and operated until the qualifying equipment is scheduled for replacement or until it has reached the end of its serviceable life;

(2) Shall make an initial total capital asset investment in a physical location in this state:

a. For the exemption in subdivision (I) of this subparagraph, of not less than five million dollars ($5,000,000.00) or has made a capital investment in a physical location in this state of not less than five million dollars ($5,000,000.00) in the five (5) years immediately preceding March 5, 2010;

b. For the exemption in subdivision (II) of this subparagraph, of not less than fifty million dollars ($50,000,000.00) or has made a capital investment in a physical location in this state of not less than fifty million dollars ($50,000,000.00) in the five (5) years immediately preceding April 1, 2011.

(3) Has retained adequate documentation to demonstrate that the total qualifying purchases exceed the applicable annual threshold for each exemption claimed under this subparagraph;

(4) Has received certification from the Wyoming business council that the purchaser has created or

will create a number of jobs in Wyoming that is appropriate to the size and stage of development of the data processing services center as determined by the Wyoming business council;

(5) Will accrue the excise tax on otherwise qualifying purchases where the applicable annual threshold was not met. The tax shall be remitted to the department not later than the end of January immediately following the end of the calendar year where the threshold was not met to avoid the assessment of penalty and interest on any amount of tax due;

(6) Shall keep adequate written records and documentation in accordance with department rule and regulation to show compliance with the requirements of this subparagraph. If the purchaser does not meet all the requirements of this subparagraph, any tax owed shall be remitted to the department not later than the end of January immediately following the end of the calendar year in which the requirements were not met.

(IV) For the purpose of claiming the exemptions in subdivisions (I) and (II) of this subparagraph, for data centers where one (1) or more entities occupies the facility, the purchaser shall demonstrate that all the requirements of subdivision (III) are met in the aggregate by the entities occupying the facility regardless of multiple ownerships of equipment and buildings.

(T) Sales of and retail commissions on lottery tickets or shares and equipment necessary to operate a lottery under W.S. 9-17-101 through 9-17-128;

(U) Repealed by Laws 2019, ch. 120, § 1.

(ix) For the purpose of avoiding application of the sales tax more than once on the same article of tangible property for the same taxpayer:

(A) The trade-in value of tangible personal property shall be excluded from the sales price of new tangible personal property when trade-in and purchase occur in one (1) transaction; and

(B) The sales price paid for a motor vehicle, house trailer, trailer coach, trailer or semitrailer as defined in W.S. 31-1-101 if the vehicle is purchased by a nonresident of

Wyoming and the vehicle is to be removed from the state of Wyoming within thirty (30) days of purchase. The purchaser shall declare under penalty of perjury on a form prescribed by the department that he is not a resident of Wyoming.

(x) Sales of lodging services offered by any county fair board during a county fair or other board authorized events;

(xi) Purchases of motor vehicles made from immediate family members or transfers of motor vehicles made to immediate family members, subject to all of the following:

(A) As used in this paragraph, "immediate family member" means a parent, child, spouse, sibling, stepparent, stepchild, stepsibling, grandparent or grandchild;

(B) The seller or donor of the motor vehicle shall have paid sales tax or use tax as required by law when the seller or donor purchased or received the vehicle;

(C) The sale or gift of the motor vehicle shall be made by the seller or donor to an immediate family member to qualify for the exemption under this paragraph;

(D) A vehicle sold or gifted under this paragraph shall be considered an exempt motor vehicle for purposes of this chapter.

(b) Repealed by Laws 2024, ch. 67, § 2.

39-15-106. Licenses; permits.

(a) Every vendor shall obtain from the department a sales tax license to conduct business in the state. The license shall be granted only upon application stating the name and address of the applicant, the name and address of all agents operating in the state, the character of the business in which the applicant proposes to engage, the location of all places of business together with other information as the department may require. Effective July 1, 1997, a license fee of sixty dollars ($60.00) shall be required from each new vendor, except for any remote vendor who has no requirement to register in this state, or who is using one (1) of the technology models pursuant to the streamlined sales and use tax agreement. Failure of a vendor to timely file any return may result in forfeiture of the license granted under this section. The department shall charge sixty

dollars ($60.00) for reinstatement of any forfeited license. The department shall send any vendor who reports no gross sales for three (3) consecutive years a form prescribed by the department to show cause why the vendor's license should not be revoked. The vendor shall complete and file the report with the department within thirty (30) days of receipt of the form. If the department finds just cause for the vendor to retain the license, no further action shall be taken. If the department finds just cause to revoke the license, the vendor shall be notified of the revocation. Any vendor whose license is revoked under this subsection may appeal the decision to the state board of equalization as provided in subsection (g) of this section.

(b) A separate license is required for each place of business.

(c) Each license shall be numbered and shall:

(i) Contain the name and residence of the licensee;

(ii) Indicate the place and character of the business of the licensee;

(iii) Be posted in a conspicuous place at the place of business for which it is issued.

(d) No license is transferable.

(e) Licenses issued under this section are valid without further payment of fees until revoked by the department.

(f) Any person discontinuing business shall notify the department, return his license for cancellation and preserve all business records in the state until the department issues a receipt showing all taxes have been paid.

(g) The department may, after providing two (2) written notices of intent to revoke identifying the reasons therefore, revoke the license of any vendor violating any provision of this article. The notices shall be provided at least one (1) week apart and the final notice shall be provided at least thirty (30) days prior to any revocation. The revocation of the department shall inform the vendor of all steps necessary to conform with the revocation and shall include the consequences of failure to cease business activities and the opportunity to appeal as provided in this subsection. The vendor may appeal a revocation under this subsection to the state board of

equalization not more than thirty (30) days following the revocation of the license. Appeals before the state board shall be conducted as contested case proceedings under the Wyoming Administrative Procedure Act. If a license is revoked under this subsection, no license shall thereafter be issued to that person until the applicant has:

(i) Filed a new application with the department;

(ii) Filed with the department all past due returns and has remitted in full all taxes, penalties and interest due.

(h) The department may, after providing notice and an opportunity for a hearing, suspend the license of any vendor violating any provision of this article until the time the vendor is in compliance.

(j) Notwithstanding subsection (a) of this section, and pursuant to department rules and regulations, a vendor who purchases wholesale goods for use in manufacturing, processing or compounding as provided by W.S. 39-15-105(a)(iii), and who does not engage in any retail sale of those goods, shall not be required to obtain a sales tax license.

(k) The department may enter into an agreement with an entity which is not otherwise required to obtain a license under this article and which has one (1) or more independent sales contractors working in this state. Any entity licensed pursuant to this subsection shall be subject to the licensing provisions of this section and shall collect and remit the tax imposed under this article on all taxable sales transactions occurring between entities and the independent sales contractor. Any entity licensed under this subsection shall be subject to all collection and enforcement provisions imposed by this article.

39-15-107. Compliance; collection procedures.

(a) Returns, reports and preservation of records. The following shall apply:

(i) Each vendor shall on or before the last day of each month file a true return showing the preceding month's gross sales and remit all taxes to the department. The returns shall contain such information and be made in the manner as the department by regulation prescribes. The department may provide an option for the return to be submitted and for any taxes to be remitted electronically. The department may allow extensions for

filing returns and paying the taxes by regulation, but no extension may be for more than ninety (90) days. If the total tax to be remitted by a vendor during any month is less than one hundred fifty dollars ($150.00), a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. If the accounting methods regularly used by any vendor are such that reports of sales made during a calendar month would impose unnecessary hardships, the department after receiving a formal request filed by the vendor may accept reports at intervals as would be more convenient to the taxpayer. Any vendor shall report whether the vendor sells nicotine products, as defined by W.S. 39-18-101(a)(xi), in this state to the department in the form and manner required by the department. The department may reject any report required under this paragraph of any vendor who does not comply with the nicotine sales reporting requirements. Every person purchasing goods or services taxable by this article who does not pay the tax owed to a vendor and every person storing, using or consuming tangible personal property purchased from a vendor who does not maintain a place of business in this state is liable for the tax imposed by this article and shall, on or before the last day of each month, file a return showing the gross purchases made during the preceding month and remit all taxes due to the department as provided in this paragraph. The return shall contain such information and be made in the manner as the department shall prescribe by rule and regulation. The department, by rule and regulation, may allow an extension for filing a return and paying any tax due, but no extension shall be granted for more than ninety (90) days;

(ii) Every vendor and person liable for the payment of sales tax under this article shall preserve for three (3) years at his principal place of business, suitable records and books as may be necessary to determine the amount of tax for which he is liable under this article, together with all invoices and books showing all merchandise purchased for resale. All records, books and invoices shall be available for examination by the department during regular business hours except as arranged by mutual consent;

(iii) If any vendor or person liable for the payment of sales tax under this article fails to comply with paragraph (ii) of this subsection, he shall bear the burden of proof as to the correctness of any assessment of taxes imposed by the

department for the period for which records were not preserved in any court action or proceeding;

(iv) If a vendor fails to file a return as required by this article, the department shall give written notice to the vendor to file a return on or before the last day of the month following the notice of delinquency. If a vendor then fails to file a return the department shall make a return from the best information available which will be prima facie correct and the tax due therein is a deficiency and subject to penalties and interest as provided by this article;

(v) The department shall preserve returns and reports for three (3) years;

(vi) If any vendor discontinues his business or sells his stock of goods he shall make a final return and payment within thirty (30) days thereafter. His successor in business shall withhold from the purchase price an amount equal to any taxes, penalty or interest due until the time the former owner produces a receipt from the department showing that all amounts due have been paid or a certificate that no taxes are due. If the successor fails to withhold from the purchase price the amount due the successor is liable for same;

(vii) Taxes collected under paragraphs (b)(i) and (ii) of this section are due and payable and shall be remitted in full by the county treasurer to the department monthly or as required by the department together with reports as required by the department;

(viii) When applying for registration, every new owner of a motorcycle shall produce either:

(A) A receipt from the department showing that the sales or use tax has been paid;

(B) A receipt on forms provided by the department showing that the motorcycle was purchased from a Wyoming licensed dealer and that the dealer has collected the sales tax; or

(C) A certificate from the department that no sales or use tax is due.

(ix) As soon as practicable after the return is filed the department shall examine it and if it appears from the

information on the return the tax to be remitted is incorrect, the tax shall be recomputed. If the amount remitted exceeds that which is due from the recomputed return, the excess shall be refunded or credited as provided in W.S. 39-15-109(c) and (d);

(x) Taxes paid on gross receipts represented by accounts found to be worthless may be credited against subsequent liability of the vendor. The vendor shall not take the credit for any bad debt until he has used the customary debt collection procedures as documented in writing by the vendor and has written off the debt; or until the debt qualifies as a bad debt under 26 U.S.C. section 166 excluding financing charges or interest, sales or use taxes charged on the purchase price, uncollectible amounts on property that remain in the possession of the seller until the full purchase price is paid, any expenses incurred in attempting to collect any debt, and repossessed property. If any account is thereafter collected by the vendor, a tax shall be paid upon the amount collected. The amount collected shall be applied proportionally first to the taxable price of the property or service and the sales tax thereon, and then to interest, service charges and any other charges. Should the bad debt exceed the taxable sales for a subsequent period the vendor may request a refund of the tax on the bad debt from the department so long as the claim is made within three (3) years of the date of the return on which the bad debt could first be claimed. A certified service provider under W.S. 39-15-401 through 39-15-408 acting on behalf of a vendor may claim the bad debt allowance for the vendor and shall remit the credit or refund received to the vendor. Should the bad debt apply to more than one (1) state, the debt may be allocated between the affected states.

(b) Payment. Except as otherwise provided in this chapter, there is levied and shall be paid by the purchaser an excise tax at the rate applied under W.S. 39-15-104 upon sales and purchases in Wyoming. The vendor shall collect the tax and give the purchaser a receipt therefor displaying the tax paid separately. The following shall apply:

(i) Except as provided by paragraph (viii) of this subsection, no vendor shall collect taxes imposed by this article upon the sale of motor vehicles, house trailers, trailer coaches, trailers or semitrailers. The taxes imposed shall be collected by the county treasurer prior to the first registration in Wyoming and not upon subsequent registration by the same applicant. The county treasurer may allow the taxes to be paid electronically after the amount of sales tax has been

determined by the county treasurer. The county treasurer may charge a fee of not more than the costs of processing the transaction but not to exceed a fee of three percent (3%) as necessary to recoup fees incurred due to electronic payments. The county treasurer shall provide the applicant a receipt specifying the amount of sales tax collected and noting any valid exemption from sales tax. The county treasurer shall collect and remit to the department the tax in effect in the county of the owner's principal residence as indicated on the owner's driver's license or other government issued identification. The tax shall not be collected if the vehicle was previously registered by the same nonresident owner in another state;

(ii) Except for those vehicles specified under paragraph (viii) of this subsection, the tax imposed by this article upon the sale of a motor vehicle, house trailer, trailer coach, trailer or semitrailer purchased as a gift shall be collected from the donee prior to the first registration based upon the fair market value of the gift at the time of the gift;

(iii) Motor vehicle vendors and vendors of house trailers, trailer coaches, trailers or semitrailers shall not be required to pay sales taxes on motor vehicles, house trailers, trailer coaches, trailers or semitrailers if they are registered in the vendor's name, are included as a part of the vendor's inventory and are held principally in the conduct of the vendor's business for sale, demonstration or delivery prior to sale and use, except a motor vehicle vendor shall be liable for payment of sales or use tax on the transfer of a motor vehicle with less than one thousand (1,000) miles on the odometer he purchases if:

(A) The vendor is not a properly licensed dealer under W.S. 31-16-101 et seq.;

(B) The vehicle he purchased was transferred with a manufacturer's statement of origin or manufacturer's certificate of origin from a properly licensed dealer; and

(C) The vehicle was transferred into his inventory for sale, demonstration or delivery.

(iv) A person regularly engaged in the business of making loans or a supervised financial institution, as defined in W.S. 40-14-140(a)(xix), that forecloses a lien or repossesses a motor vehicle on which it has filed a lien, or an insurance

company that acquires ownership of a motor vehicle pursuant to a damage settlement, shall not be liable for payment of sales or use tax, penalties or interest due under this section for that vehicle;

(v) The taxes are due and payable on the last day of the month following the month in which they were collected or as required by the department as specified in this article;

(vi) If a sale is made on credit, contract or conditional basis and title does not pass until a future date, there shall be paid upon each payment that portion of the total tax which the amount paid bears to the purchase price. If a vendor discontinues business, the tax shall be computed and paid on the outstanding amount of all credit, installment and conditional sales;

(vii) If any vendor collects a tax in excess of that imposed by this article it shall be remitted to the department after making reasonable attempts to identify and refund the excess tax to the taxpayer that originally paid the tax;

(viii) Notwithstanding W.S. 39-15-107(b)(i), the tax imposed under this article upon the sale of mopeds and motorcycles as defined in W.S. 31-5-102(a) and off-road recreational vehicles defined by W.S. 31-1-101(a)(xv) shall be collected by the vendor in the manner prescribed by this section;

(ix) When the department has reason to believe the collection of any tax, penalty or interest will be jeopardized by delay it shall immediately levy a jeopardy assessment and the amount assessed shall be immediately due and payable. Notice of the assessment shall be given to the vendor personally or by written notice. If the jeopardy assessment is not paid within ten (10) days after the service of notice upon the vendor, the deficiency penalty and interest provided in W.S. 39-15-108(c)(ii) shall attach to the amount of the jeopardy assessment;

(x) The department may enter into contracts with collection agencies for required collection services on deficiencies of sales tax occurring under W.S. 39-15-101 through 39-15-111. Any taxes recovered by the collection agencies and remitted to the department shall be distributed in accordance with W.S. 39-15-111(b). Any person owing a tax submitted to a collection agency may be assessed a fee in an amount necessary

to cover the cost of collection, not to exceed twenty percent (20%) of the tax owed, as provided in W.S. 9-1-415(a). The collection agency shall collect the fee with the tax that is submitted for collection and the amount collected as a fee may be deducted from funds remitted to the department. The contracts entered into under this paragraph shall not be for a term of more than two (2) years and shall be awarded only after competition;

(xi) If a vendor or direct payer pays taxes due and payable under this chapter on or before the fifteenth day of the month that the taxes are due under paragraph (v) of this subsection, a credit shall be allowed against the taxes imposed by this chapter for expenses incurred by a vendor or direct payer for the accounting and reporting of taxes. The credit is equal to one and ninety-five hundredths percent (1.95%) of the amount of tax due, provided that the total credit under this paragraph shall not exceed five hundred dollars ($500.00) in any month. The vendor or direct payer shall deduct the credit for each tax period on forms prescribed and furnished by the department. The credit shall be deducted only from the share of the tax that is distributed to the general fund under W.S. 39-15-111(b)(i);

(xii) The county treasurer may collect the tax due and any interest, penalties or costs of collection through the use of a collection agency or by the filing of a civil action.

(c) Timelines. Except as otherwise specifically provided, there are no general applicable provisions for timelines for this article.

39-15-107.1 Direct payment of sales tax; permit required; authorization; rules and regulations.

(a) Upon application by any person liable for the payment of sales tax under this article or a licensed vendor, the director of the department of revenue, in his sole discretion, may issue to the applicant a permit to be known as a direct payment permit authorizing the applicant to make direct payment to the department of revenue of any sales tax imposed under this article. The decision of the director shall not be appealable. The direct payment permit shall be signed by an authorized representative of the department. Any direct payment permit issued under this section may be revoked by the department of revenue at any time upon ninety (90) days written notice to the permittee.

(b) Any applicant issued a direct payment permit authorized by subsection (a) of this section shall pay any sales tax authorized by this article directly to the department of revenue. The applicant shall issue to each vendor furnishing or supplying any goods or services subject to Wyoming sales tax proof that the applicant has a direct payment permit in the form prescribed by the department. The proof of the direct payment permit shall indicate that the applicant assumes all obligations to pay any sales tax due under this article directly to the department of revenue.

(c) Receiving proof of the direct payment permit under subsection (b) of this section shall discharge the vendor furnishing or supplying goods or services to the applicant from any duty to collect or liability for sales taxes owed by the applicant. Any person holding a direct payment permit may be audited by the department of audit once in each calendar year.

(d) The department of revenue shall promulgate rules and regulations necessary to implement the provisions of this section.

39-15-107.2. Voluntary disclosure.

The department of revenue may enter into a voluntary disclosure agreement with any person establishing sufficient contact with this state to qualify the person as a vendor under this article. Application for voluntary disclosure shall be made in a manner and form as prescribed by the department of revenue and shall include a report of transactions taxable under this article. The report shall include a period of not more than the three (3) previous years immediately preceding the agreement. Agreements which include foreclosure to audit shall be cosigned by the director of the department of audit or his designee. The department of revenue shall not enter into a voluntary disclosure agreement with any person currently engaged in an audit or similar investigation by the department of audit or the department of revenue. For good cause, the department of revenue may waive penalties and interest applicable to any tax liability under this article disclosed in a voluntary disclosure agreement.

39-15-107.3. Voluntary licensing and monetary allowances offered under the streamlined sales tax agreement.

(a) Any vendor who licenses to collect and remit applicable sales or use tax on sales made to purchasers in this state in accordance with terms of the streamlined sales and use tax agreement shall not be subject to audit prior to the date of licensure provided the vendor was not licensed in this state and licensing occurs within twelve (12) months of the effective date of the streamlined sales and use tax agreement. The vendor shall not be assessed for uncollected sales or use tax together with penalty or interest for sales made during the period the vendor was not licensed in this state, provided licensing occurs within twelve (12) months of the effective date of this provision. This provision shall not apply to any vendor who has received notice of the commencement of an audit and the audit is not finally resolved including any administrative and judicial processes. The voluntary licensure provision shall not be available for sales or use taxes already paid or remitted to the state or for taxes collected by the vendor. The provisions of this section shall be fully effective absent fraud or intentional misrepresentation of a material fact so long as the vendor continues to license and continues collection and remittance of applicable sales or use taxes for a period of not less than thirty-six (36) months following his initial licensure as a vendor. The voluntary licensure provision shall only apply to sales or use taxes due from a vendor acting as a seller and not as a purchaser.

(b) A certified service provider and user of any technology model approved by the department who collects the Wyoming sales and use taxes shall be granted a monetary allowance for collecting the taxes as provided in the streamlined sales and use tax agreement. Any allowance shall be funded entirely from taxes collected under the technology models and shall be based on the contracted amount between the governing board and the service providers.

39-15-108. Enforcement.

(a) Audits. To assess credits and deficiencies against taxpayers and vendors, the department is authorized to rely on final audit findings made by the department of audit, taxpayer information, vendor information or department review subject to the following conditions:

(i) Audits shall commence when the taxpayer or vendor receives written notice of the engagement of the audit. The issuance of the written notice of the audit shall toll the statute of limitations provided in W.S. 39-15-110 for the audit

period specified in this subsection. The audit shall be completed by the department of audit with final findings issued to the taxpayer or vendor within one (1) year of the date of the notice of engagement. This time limit may be extended only upon mutual agreement between the taxpayer or vendor and the department;

(ii) After receiving notice of an audit under this subsection, the taxpayer or vendor shall preserve all records and books necessary to determine the amount of tax due for the time period that is being audited;

(iii) Except as otherwise provided in this paragraph, audits shall encompass a time period not to exceed three (3) years immediately preceding the reporting period when the audit is engaged. The three (3) year limit shall not apply to an audit if:

(A) There is evidence of a violation of paragraph (c)(iv) or subsection (f) of this section by the taxpayer or vendor for the reporting period being audited; or

(B) There is evidence of gross negligence by the taxpayer or vendor in reporting or remitting taxes for the reporting period being audited.

(iv) If a taxpayer is not willing or able to produce adequate records to demonstrate taxes due, the department or the department of audit may project taxes based on the best information available. If a vendor is not willing or able to comply with the record requirements of paragraph (c)(xi) of this section, the department or the department of audit may project taxes based on the best information available;

(v) Audits under this subsection are subject to the authority and procedures provided in W.S. 9-2-2003;

(vi) Any assessment or levy, including the assessment of a penalty and interest, if any, resulting from final audit findings or department review shall be issued not later than one (1) year following the completion of the audit or review.

(b) Interest. The following shall apply:

(i) If the amount of tax paid is less than the amount due, the difference together with interest thereon at the rate of one percent (1%) per month from the time the return was due

shall be paid by the vendor or any person liable for the payment of the sales tax under this article within ten (10) days after notice and demand is made by the department. Effective July 1, 1994, interest at an annual rate equal to the average prime interest rate as determined by the state treasurer during the preceding fiscal year plus four percent (4%) shall be added to the delinquent tax. To determine the average prime interest rate, the state treasurer shall average the prime interest rate for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent. In no instance shall the delinquent tax rate be greater than eighteen percent (18%) from any sale made on or after July 1, 1994. The interest rate on any delinquent tax from any sale made before July 1, 1994, shall be one percent (1%) per month from the date the return was due until paid;

(ii) If the sales or use tax on a vehicle, including local option sales or use tax, under W.S. 39-15-101 through 39-15-211, is not paid within sixty-five (65) days after the date of the sale, or in the case of a motor vehicle brought into this state, sixty-five (65) days after the vehicle is brought into the state if the owner submits to the county treasurer an affidavit and any other satisfactory proof as necessary to verify the date the vehicle was brought into the state:

(A) Interest shall accrue at the rate of one percent (1%) per month or fractional portion thereof from the sixty-fifth day after the date of sale until the date of payment of all sales tax interest and civil fees due. County treasurers shall collect interest due under this subsection which shall be forwarded to the department and credited to the state general fund;

(B) A civil fee of twenty-five dollars ($25.00) from the sixty-fifth day through the seventy-fifth day after the date of sale shall also be assessed by the county treasurer under this paragraph. If all sales tax, interest and civil fees due are not paid by the seventy-fifth day, the civil fee shall be the twenty-five dollar ($25.00) amount or ten percent (10%) of the amount of tax due, whichever is greater, and shall be assessed by the county treasurer. Civil fees collected under this subparagraph shall be credited to the general fund of the county which makes the collection;

(C) The tax is delinquent if the taxpayer or his agent knew or reasonably should have known that the tax liability was not paid within the sixty-five (65) day period.

(iii) The department may credit or waive interest imposed by this subsection as part of a settlement or for any other good cause.

(c) Penalties. The following shall apply:

(i) If any part of the deficiency is due to negligence or intentional disregard of rules and regulations but without intent to defraud there shall be added a penalty of ten percent (10%) of the amount of the deficiency plus interest as provided by paragraph (b)(i) of this section. The taxes, penalty and interest shall be paid by the vendor or any person liable for the payment of the sales tax under this article within ten (10) days after notice and demand is made by the department;

(ii) If any part of the deficiency is due to fraud with intent to evade there shall be added a penalty of twenty-five percent (25%) of the amount of the deficiency plus interest as provided by paragraph (b)(i) of this section. The taxes, penalty and interest shall be paid by the vendor or any person liable for the payment of the sales tax under this article within ten (10) days after notice and demand is made by the department;

(iii) No vendor shall advertise or state directly or indirectly to the public that the taxes imposed by this article shall be assumed by the vendor or that it will not be considered in the price, or if added, will be refunded;

(iv) Any vendor who under the pretense of collecting the taxes imposed by this article collects and retains an excessive amount or who intentionally fails to remit to the department the full amount of taxes when due is guilty of:

(A) A misdemeanor if the amount of taxes collected is five hundred dollars ($500.00) or less punishable by a fine of not more than seven hundred fifty dollars ($750.00), or imprisonment in the county jail for not more than six (6) months, or both; or

(B) A felony if the amount of taxes collected exceeds five hundred dollars ($500.00) punishable by a fine of

not more than five thousand dollars ($5,000.00), or imprisonment for not to exceed three (3) years, or both.

(v) Any person who violates W.S. 39-15-102(e) is guilty of a misdemeanor. Each violation is a separate offense;

(vi) Any person who files a false or fraudulent return is subject to the provisions of W.S. 6-5-303;

(vii) Any person who violates any provision of this article for which there are no specific penalties is guilty of a misdemeanor. Each violation is a separate offense;

(viii) The department may, after providing two (2) written notices of intent to revoke identifying the reasons therefore, revoke the license of any vendor violating any provision of this article. The notices shall be provided at least one (1) week apart and the final notice shall be provided at least thirty (30) days prior to any revocation. The revocation of the department shall inform the vendor of all steps necessary to conform with the revocation and shall include the consequences of failure to cease business activities and the opportunity to appeal as provided in this subsection. The vendor may appeal a revocation under this paragraph to the state board of equalization not more than thirty (30) days following the revocation of the license. Appeals before the state board shall be conducted as contested case proceedings under the Wyoming Administrative Procedure Act. If a license is revoked under this subsection, no license shall thereafter be issued to that person until the applicant has:

(A) Filed a new application with the department;

(B) Filed with the department all past due returns and has remitted in full all taxes, penalties and interest due.

(ix) The department may, after providing notice and an opportunity for a hearing, suspend the license of any vendor violating any provision of this article until the time the vendor is in compliance;

(x) Upon request of the department, the attorney general may institute proceedings to restrain and enjoin any person from:

(A) Acting as a vendor until they have received a license as required by W.S. 39-15-106(a);

(B) Continuing to act as a vendor if they have not remitted to the department, when due, all taxes, penalty and interest imposed by this article.

(xi) Every vendor shall preserve for three (3) years at his principal place of business, suitable records and books as may be necessary to determine the amount of tax for which he is liable under this article, together with all invoices and books showing all merchandise purchased for resale. All records, books and invoices shall be available for examination by the department during regular business hours except as arranged by mutual consent;

(xii) If a vendor fails to file a return as required by this article, the department shall give written notice to the vendor to file a return on or before the last day of the month following the notice of delinquency. If a vendor then fails to file a return the department shall make a return from the best information available which will be prima facie correct and the tax due therein is a deficiency and subject to penalties and interest as provided by this article;

(xiii) The department may impose a penalty of ten dollars ($10.00) upon any vendor who fails to file his return in a timely manner as required by W.S. 39-15-107(a) provided the vendor files his return within thirty (30) days of receiving notice from the department pursuant to paragraph (xii) of this subsection. The department may impose a penalty of twenty-five dollars ($25.00) upon any vendor who fails to file his return within thirty (30) days of receiving notice from the department pursuant to paragraph (xii) of this subsection;

(xiv) The department, for good cause, may waive a penalty imposed for failure to file a return provided that the taxpayer requests the waiver in writing within ninety (90) days after the due date, setting forth the reasons for the late filing;

(xv) The department may credit or waive penalties imposed by this subsection as part of a settlement or for any other good cause;

(xvi) Notwithstanding W.S. 39-15-102(e), if any vendor or taxpayer is one hundred fifty (150) days or more

delinquent on taxes due under this article, has not entered into a formal payment arrangement with the department and after thirty (30) days written notice, the department shall post monthly the name of the vendor or taxpayer, the sales and use tax license number, physical address and the unpaid balance owed by the vendor or taxpayer on the website of the department indicating that the vendor or taxpayer has not paid the tax due under this article.

(d) Liens. The following shall apply:

(i) Any tax due under this article constitutes a debt to the state from the persons who are parties to the transaction, other than any vendor or other seller who is prohibited or not authorized by law to collect any tax under this article, and is a lien from the date the tax is due on all the real and personal property of those persons. The lien does not apply to purchasers who paid the tax to the vendor. Notice of the lien shall be filed with the county clerk of the county in which the persons who are parties to the transaction reside or in which the vendor conducts business. The tax lien shall have preference over all liens except any valid mortgage or other liens of record filed or recorded prior to the date the tax became due. The department shall cancel lien statements within sixty (60) days after taxes due are paid or collected. No other action by the department is required to perfect a lien under this paragraph regardless of the type of property involved;

(ii) Except as provided by W.S. 39-15-107(b)(viii), no vendor shall collect taxes imposed by this article upon the sale of motor vehicles, house trailers, trailer coaches, trailers or semitrailers. The taxes imposed shall be collected by the county treasurer prior to the first registration in Wyoming and not upon subsequent registration by the same applicant. Upon a failure to pay the tax due upon any vehicle as provided by paragraph (b)(ii) of this section, the county treasurer shall notify the county clerk and the county clerk shall notify the department. The department may file a lien against the vehicle as provided by paragraph (i) of this subsection and shall note the lien on the title of the vehicle. After review by and approval of the board of county commissioners, the county may also collect the tax due and any interest, penalties or costs of collection through the use of a collection agency or by the filing of a civil action.

(e) Tax sales. The following shall apply:

(i) The tax due together with interest, penalties and costs may be collected by appropriate judicial proceedings or the department, with board approval, or its representative, may seize and sell at public auction so much of the person's property as will pay all the tax, interest, penalties and costs. Notice of the auction must be published for four (4) weeks in a newspaper published in the resident county of the persons involved.

(f) Automated sales suppression device. The following shall apply:

(i) As used in this subsection:

(A) "Automated sales suppression device" or "zapper" means a software program accessed by any means whatsoever which falsifies the electronic records of an electronic cash register or other point of sale system, including but not limited to transaction data and transaction reports;

(B) "Electronic cash register" means a device which keeps a register or supporting documents through the means of an electronic device or computer system designed to record transaction data for the purpose of computing, compiling or processing related sales transaction data;

(C) "Phantom-ware" means a hidden, preinstalled or installed at a later time, programming option embedded in the operating system of an electronic cash register or hardwired into the electronic cash register which can be used to create a virtual second till or may eliminate or manipulate transaction records which may or may not be preserved in a digital format to represent the true or manipulated record of transactions in the electronic cash register;

(D) "Transaction data" means data associated with items purchased by a customer, the price for each item, a taxability determination for each item, a segregated tax amount for each of the taxed items, the amount of cash or credit tendered, the net amount returned to the customer in change, the date and time of the purchase, the name, address and identification number of the vendor, and the receipt or invoice number of the transaction;

(E) "Transaction report" means a report documenting data, including but not limited to data associated with sales, taxes collected, media totals and discount voids at an electronic cash register which is printed on cash register tape at the end of a day or shift, or a report documenting every transaction at an electronic cash register which is stored electronically.

(ii) No person shall knowingly with the intent to evade the imposition, collection, reporting or remittance of sales tax sell, purchase, possess, install or transfer any automated sales suppression device, zapper or phantom-ware;

(iii) A violation of paragraph (ii) of this subsection shall be a felony punishable by a fine up to five thousand dollars ($5,000.00), or imprisonment for not to exceed three (3) years, or both;

(iv) The offense created by this subsection shall be in addition to and considered a separate offense from any offense related to the nonpayment of taxes owed to the state or any political subdivision;

(v) Any automated sales suppression device, zapper or phantom-ware or any device containing an automated sales suppression device, zapper or phantom-ware shall be considered contraband and shall be subject to seizure, confiscation and forfeiture.

39-15-109. Taxpayer remedies.

(a) Interpretation requests. There are no specific applicable provisions for interpretation requests for this article.

(b) Appeals. Except as provided by this subsection, no person who feels aggrieved by the payment of the taxes, penalty and interest imposed by this article may appeal a decision of the state board of equalization until all taxes, penalty and interest have been paid. For good cause shown, the court to which the decision of the board is appealed may stay enforcement of the board's order assessing and levying the tax during the pendency of the appeal. The court's stay of enforcement shall not affect the accruing of interest upon any assessment and levy.

(c) Refunds. The following shall apply:

(i) Any tax, penalty or interest which has been erroneously paid, computed or remitted to the department by a vendor shall either be credited against any subsequent tax liability of the vendor or refunded. If a vendor erroneously collects taxes from a taxpayer and remits those taxes to the department, the vendor may seek a refund or credit against subsequent tax liability only after the vendor has refunded the erroneously collected tax to the taxpayer that originally paid the tax to the vendor. If the taxpayer that originally paid the tax to the vendor cannot be identified, the tax shall not be refunded or credited to the vendor. No credit or refund shall be allowed after three (3) years from the date of overpayment. The receipt of a claim for a refund by the department shall toll the statute of limitations. All refund requests received by the department of revenue shall be approved or denied within ninety (90) days of receipt, provided that referral of a refund request by the department of revenue to the department of audit shall toll the ninety (90) day period pending the outcome of the audit process. Any refund or credit erroneously made or allowed may be recovered in an action brought by the attorney general in any court of competent jurisdiction;

(ii) Any tax erroneously paid by a taxpayer shall be refunded by the vendor who originally collected the tax. No cause of action shall lie against the vendor by the taxpayer until not less than sixty (60) days elapse following a request by the taxpayer for a refund from the vendor.

(d) Credits. The following shall apply:

(i) Any tax, penalty or interest which has been erroneously paid, computed or remitted to the department by a vendor shall either be credited against any subsequent tax liability of the vendor or refunded. If a vendor erroneously collects taxes from a taxpayer and remits those taxes to the department, the vendor may seek a credit against subsequent tax liability or a refund only after the vendor has refunded the erroneously collected tax to the taxpayer that originally paid the tax to the vendor. If the taxpayer that originally paid the tax to the vendor cannot be identified, the tax shall not be credited or refunded to the vendor. No credit or refund shall be allowed after three (3) years from the date of overpayment. The receipt of a claim for a refund by the department shall toll the statute of limitations. Any refund or credit erroneously made or allowed may be recovered in an action brought by the attorney general in any court of competent jurisdiction;

(ii) Repealed by Laws 2001, Ch. 147, § 3.

(iii) Repealed by Laws 2016, ch. 33, § 2.

(iv) The taxpayer or vendor is entitled to receive an offsetting credit for any overpaid excise tax identified by an audit that is within the scope of the audit period, without regard to the limitation period for requesting refunds. This paragraph shall not apply to any tax which was erroneously collected from a taxpayer and remitted by a vendor unless the auditor can determine that the erroneously collected taxes have been refunded to the taxpayer that originally paid the tax to the vendor;

(v) The department shall allow a credit for sales tax legally imposed and paid to another state on a purchase equal to but not exceeding the liability for use tax under this article on that purchase. The department may require that any claim for a credit be substantiated in writing showing the sales tax paid.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. There are no specific applicable provisions for escrow for this article.

(g) If a mobile telecommunications service customer believes that the amount of tax, assessment or assignment of place of primary use or taxing jurisdiction included in the customer's billing is erroneous, the customer shall notify the home service provider in writing. The written notification shall include the street address of the customer's place of primary use, the account name and number, a description of the error claimed by the customer, and any other information which the home service provider reasonably requires to process the request. Within sixty (60) days of receiving a written notice under this subsection, the home service provider shall review its records to determine the customer's taxing jurisdiction. If the review shows that the amount of tax, assessment or assignment of place of primary use or taxing jurisdiction is in error, the home service provider shall correct the error and refund or credit the amount of tax, charge or fee erroneously billed to the customer for a period of not to exceed three (3) years. If the review shows that the amount of tax, assessment and assignment of place of primary use or taxing jurisdiction are correct, the home service provider shall provide a written

explanation to the customer. The procedures in this subsection shall be the first course of remedy available to a customer for a billing dispute, and no cause of action based upon the billing dispute shall accrue until the customer has reasonably exercised the rights and procedures set forth in this subsection.

39-15-110. Statute of limitations.

(a) No credit or refund shall be allowed after three (3) years from the date of overpayment. The receipt of a claim for a refund by the department shall toll the statute of limitations.

(b) The department may bring an action to recover any delinquent taxes, penalty or interest in any appropriate court within three (3) years following the delinquency. In the case of an assessment created by an audit, the delinquency period is deemed to start thirty (30) days after the date the assessment letter is sent. Any tax penalty and interest related to the audit assessment shall be calculated from the filing period during which the deficiency occurred. In any such action a certificate by the department is prima facie evidence of the amount due.

(c) Every vendor and person storing, using or consuming tangible personal property in this state shall preserve within this state for three (3) years suitable records and books as may be necessary to determine the amount of tax for which the vendor or person is liable under the provisions of this article, together with invoices and books showing all merchandise purchased. All records, books and invoices shall be available for examination by the department during regular business hours except as arranged by mutual consent.

39-15-111. Distribution.

(a) License fees and interest collected by the department pursuant to this article shall be transferred to the state treasurer who shall credit them to the general fund. All penalties collected by the department under this article shall be paid to the state treasurer and credited as provided in W.S. 8-1-109, except the total sum of penalties collected by the department and paid to the state treasurer shall be allocated based upon the ratio of each county's population to the population of the state.

(b) Revenues earned under W.S. 39-15-104 during each fiscal year shall be recognized as revenue during that fiscal

year for accounting purposes. Except as otherwise provided in subsection (p) of this section, for all revenue collected by the department under W.S. 39-15-104 the department shall:

(i) Credit sixty-nine percent (69%) to the state general fund for deposit by the state treasurer except as provided by subsections (c) and (d) of this section and less any credit allowed pursuant to W.S. 39-15-107(b)(xi);

(ii) Deduct one percent (1%) from the remaining share to cover all administrative expenses and costs attributable to the remaining share and credit for deposit by the state treasurer into the general fund for that amount;

(iii) From the remaining share, deduct an amount equivalent to one percent (1%) of the tax collected under W.S. 39-15-104. From this amount, the department shall distribute forty thousand dollars ($40,000.00) of sales tax and ten thousand dollars ($10,000.00) of use tax annually to each county in equal monthly installments and then distribute the remainder to each county in the proportion that the total population of the county bears to the total population of the state. The balance shall then be paid monthly to the treasurers of the counties, cities and towns for payment into their respective general funds. The percentage of the balance that will be distributed to each county and its cities and towns will be determined by computing the percentage that net sales taxes collected attributable to vendors in each county including its cities and towns bear to total net sales taxes collected of vendors in all counties including their cities and towns. Subject to subsection (h) of this section, this percentage of the balance shall be distributed within each county as follows:

(A) To each county in the proportion that the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county including cities and towns;

(B) To each city and town within the county in the proportion the population of the city or town bears to the population of the county.

(c) If any person commences after the effective date of this act to construct an industrial facility, as that term is defined in W.S. 35-12-102, under a permit issued pursuant to W.S. 35-12-106, or if the federal or state government commences to construct any project within this state with an estimated

construction cost as specified in the definition of industrial facility in W.S. 35-12-102 the department of revenue shall thereafter pay to the county treasurer and the county treasurer will distribute to the county, cities and towns of that county in which the industrial facility or project is located, impact assistance payments from the monies available under paragraph (b)(i) of this section. Each payment to the county treasurer shall be equal to an amount determined by the industrial siting council under this subsection and shall continue during the period of construction except that in the case of an industrial facility or a federal or state government project which is expected to continue in phases for an indefinite period of time, the department of revenue shall discontinue payments under this section when construction of any phase has ceased or been substantially completed for twelve (12) consecutive months. The person constructing the industrial facility and the counties affected by the construction of the industrial facility shall provide evidence at the public hearing held pursuant to W.S. 35-12-110(f)(i) of the mitigated and unmitigated impacts that the construction will have on the counties, cities and towns determined by the industrial siting council to be affected by the construction of the industrial facility. The industrial siting council shall review the evidence of the impacts and determine, applying a preponderance of evidence standard, the dollar amount of the unmitigated impacts. The council shall state, in the order issued under W.S. 35-12-113(a), the total dollar amount of the impact assistance payment and include specific findings of fact detailing the basis for the total dollar amount determination and if requested by the affected county, city or town, its justification for rejecting, in whole or in part, an application for an impact assistance payment. The impact assistance payment shall be distributed by the department of revenue in an amount and on a schedule determined by the council, based on evidence presented at the hearing. Under no circumstances shall the total dollar amount of the impact assistance payment exceed the maximum allowable percentage specified in this subsection of the total estimated material costs of the facility, as those costs are determined by the council. The maximum allowable percentage shall be two and twenty-five hundredths percent (2.25%) for facilities with total estimated materials costs of three hundred fifty million dollars ($350,000,000.00) or less except as otherwise provided in this subsection, two percent (2%) for facilities with total estimated materials costs in excess of three hundred fifty million dollars ($350,000,000.00) but less than eight hundred fifty million dollars ($850,000,000.00) and one and one-half percent (1.50%) for facilities with total estimated materials costs of eight

hundred fifty million dollars ($850,000,000.00) or more. For facilities with total estimated materials costs of three hundred fifty million dollars ($350,000,000.00) or less, the council may increase the maximum allowable percentage to not more than two and seventy-six hundredths percent (2.76%) if the council includes in the specific findings required under this subsection that the maximum allowable percentage of two and twenty-five hundredths percent (2.25%) is insufficient to mitigate the identified impacts. The council shall submit a report to the joint appropriations committee and the joint minerals, business and economic development interim committee not later than ten (10) business days after increasing the maximum allowable percentage as specified in this subsection, including data to support the increase. The impact assistance payments shall be distributed to the county treasurer and the county treasurer will distribute to the county and to the cities and towns therein based on a ratio established by the industrial siting council during a public hearing held in accordance with W.S. 35-12-110(f)(i). In determining the distribution ratio, the industrial siting council may consider the extent and location of the unmitigated impacts, the populations of the affected counties, cities and towns, including any disproportionate impacts on smaller communities, and any other equitable factor. The industrial siting council shall review the distribution ratio for construction projects on a regular basis and make appropriate adjustments. A governing body which is primarily affected by the facility, or any person issued a permit pursuant to W.S. 35-12-106, may petition the industrial siting council for review and adjustment of the distribution ratio or the amount of the impact assistance payment upon a showing of good cause. The impact assistance payment shall be in addition to all other distributions under this section, but no impact assistance payment shall be made for any period in which the county or counties are not imposing at least a one percent (1%) tax authorized by W.S. 39-15-204(a)(i) or at least a total of a two percent (2%) tax authorized under W.S. 39-15-204(a)(i), (iii) and (vi). For purposes of this subsection, the industrial facility or federal or state government project will be deemed to be located in the county in which a majority of the construction costs will be expended, provided that upon a request from the county commissioners of any adjoining county to the industrial siting council, the council may determine that the social and economic impacts from construction of the industrial facility or federal or state government project upon the adjoining county are significant and establish the ratio of impacts between the counties and certify that ratio to the department of revenue who will thereafter distribute the impact

assistance payment to the counties pursuant to that ratio. Each county, city and town that receives a distribution under this subsection shall provide an annual report to the industrial siting council describing how the impact assistance payment was expended. The report shall first be submitted not later than one (1) year after the impact assistance payment is approved and annually each year thereafter for the duration in which distributions are made and until all distributions are expended. The industrial siting council shall adopt rules as necessary to implement this subsection.

(d) As used in subsection (c) of this section:

(i) "Period of construction" begins at the commencement of construction and ends when the physical components of the industrial facility or federal or state government project are ninety percent (90%) complete, provided, if payments are already being made under this act, commencement of construction of another industrial facility or federal or state government project will not be considered for purposes of establishing a new impact assistance payment amount or determining when payments will commence under this act, but will only be considered for determining when the period of construction ends;

(ii) Repealed by Laws 2015, ch. 107, § 2.

(iii) "Unmitigated impact" means an expense:

(A) Incurred by a county, city or town directly or indirectly attributable to the construction of an industrial facility;

(B) That is not otherwise mitigated by any other entity;

(C) For medical services, fire and law enforcement services, roads and public utilities. Expenses shall be supported by an analysis prepared by the county, city or town of the current excess capacity in each of these areas. Expenses in these areas may include the employment of additional employees or officers only if the county, city or town has determined overtime compensation or contract labor would not be appropriate; and

(D) Excluding expenses for which a county, city or town previously received an impact assistance payment unless

the county, city or town can demonstrate the expenses are new or ongoing.

(e) Vendors shall annually provide the department information indicating the amount of tax under this article collected from sales of propane, butane, liquefied gas and compressed natural gas. Upon verification by the department, the state treasurer shall annually transfer from the revenues deposited pursuant to paragraph (b)(i) of this section to the state highway fund ten percent (10%) of the amount collected under this article on sales of propane, butane, liquefied gas and compressed natural gas. This transfer of revenue replaces highway revenues existing prior to the enactment of this act.

(f) In addition to the distribution specified in subsection (b) of this section, until June 30, 2004, twenty-nine and one-half percent (29.5%) and thereafter thirty-one percent (31%) of sales taxes collected from out-of-state vendors shall be distributed to counties, cities and towns in the same percentage as determined in paragraph (b)(iii) of this section.

(g) Repealed By Laws 2007, Ch. 140, § 2.

(h) If an annexation occurs under W.S. 15-1-404, the department of revenue shall determine whether the proportion of sales taxes to be distributed to the general fund of the county in which the annexation takes place will be reduced by more than five percent (5%) solely as a result of the annexation. If so, then the distribution formula for sales taxes for the affected municipality and county is subject to the following:

(i) Beginning with the month following the month in which the annexation occurs and continuing through the remainder of the fiscal year in which the annexation occurs, the annexing municipality shall receive credit only for thirty-five percent (35%) of the population of the area to be annexed with the remainder credited to the county;

(ii) In each of the succeeding four (4) fiscal years, the annexing municipality shall receive credit for an additional one-fourth (1/4) of the remaining sixty-five percent (65%) of the population of the area annexed with the remainder credited to the county;

(iii) The department of revenue shall proportionally adjust credits for population under paragraphs (i) and (ii) of this subsection for the remainder of the period based upon new

population figures if a federal decennial census occurs before the period under paragraph (ii) of this subsection ends.

(j) Repealed By Laws 1999, ch. 54, § 2.

(k) Repealed By Laws 1999, ch. 54, § 2.

(m) Repealed By Laws 1999, ch. 54, § 2.

(n) Repealed By Laws 1999, ch. 54, § 2.

(o) Repealed By Laws 1999, ch. 54, § 2.

(p) All revenue collected by the department under W.S. 39-15-104(h) shall be distributed as follows:

(i) The department shall credit the revenue collected under W.S. 39-15-104(h)(i) as follows:

(A) Eighty percent (80%) of the average annual revenue collected under this paragraph during the immediately preceding five (5) years shall be deposited each year in the Wyoming tourism account, which is hereby created. No funds shall be expended from the account until appropriated by the legislature. Funds in the account shall be used for the operation of the Wyoming tourism board and the Wyoming office of tourism;

(B) Any amount of revenue that exceeds the amount determined under subparagraph (A) of this paragraph shall be deposited as provided in this subparagraph. Revenue under this subparagraph shall be transferred to the Wyoming tourism reserve and projects account, which is hereby created. No funds shall be expended from the account until appropriated by the legislature.

(ii) The assessment revenue collected under W.S. 39-15-104(h)(ii) shall be distributed to each county on a monthly basis in proportionate shares determined by the amount of revenue collected within the county and its municipalities under W.S. 39-15-104(h)(ii) in relation to the entire amount collected under W.S. 39-15-104(h)(ii), to be distributed as follows:

(A) If the county imposes a countywide lodging tax under W.S. 39-15-204(a)(ii), the assessment revenue shall be distributed in the same manner as taxes collected under that

paragraph are distributed under W.S. 39-15-211(a)(ii)(B) through (E);

(B) If the county has not imposed a countywide lodging tax under W.S. 39-15-204(a)(ii), the assessment revenue shall be distributed as follows:

(I) If no city or town in the county has imposed a lodging tax under W.S. 39-15-204(a)(ii), the assessment revenue shall be distributed to the county to be expended as provided in W.S. 39-15-211(a)(ii)(B);

(II) If any city or town in the county has imposed a lodging tax under W.S. 39-15-204(a)(ii), assessment revenue equal to the amount of the tax imposed by the city or town shall be distributed to the city or town to be used as provided in W.S. 39-15-211(a)(ii)(B) through (E). The remainder shall be distributed to the county to be expended as provided in W.S. 39-15-211(a)(ii)(B).

(q) No funds distributed to the Wyoming tourism account or the Wyoming tourism reserve and projects account as provided by subsection (p) of this section shall be expended for lobbying or legislative activities associated with any Wyoming local government or the Wyoming legislature.

(r) The funds collected and remitted to the department under W.S. 39-15-107(b)(i) and (ii) for sales taxes imposed under W.S. 39-15-104 and transferred under W.S. 39-15-111(b)(i) and (ii) on sales of motor vehicles and trailers during each fiscal year beginning July 1, 2025 are appropriated annually to the highway fund for the operation, maintenance, construction and reconstruction of state highways. The department of revenue shall credit the highway fund the specified amounts no later than ninety (90) days after the end of the fiscal year.

(s) Taxes collected under subsections W.S. 39-15-107(a)(i) and (ii) shall be remitted in full by the county treasurer to the department monthly or as required by the department together with reports as required by the department. County treasurers shall be reimbursed monthly in an amount equal to five percent (5%) of the amount of use tax remitted to the department in the preceding month for deposit into the county general fund.

ARTICLE 2 - LOCAL SALES AND USE TAX

39-15-201. Definitions.

(a) Repealed by Laws 2019, ch. 186, § 2.

(b) Definitions under article 1 of this chapter shall apply to this article unless otherwise specified.

39-15-202. Administration.

(a) The state preempts the field of imposing tax upon retail sales of tangible personal property, admissions and services and purchases for storage, use or consumption in this state as provided by this article and no county, city, town or other political subdivision may impose, levy or collect taxes upon retail sales, admissions and services or purchases for storage, use or consumption in this state except as provided in this article. Any tax imposed under this article on retail sales of tangible personal property, admissions and services shall also impose an excise tax at the same rate on purchases for storage, use or consumption in this state as provided in this article.

(b) In addition to the state tax imposed under article 1 of this chapter a county, city, town or resort district may impose excise taxes as specified under this article.

(c) The administration of the county, city, town or resort district sales taxes is vested in the department which may prescribe forms and rules and regulations for making returns and for the ascertainment, assessment and collection of the taxes. The department shall keep complete records of all monies received and disbursed by it.

(d) No applicant to the state of Wyoming for grant or loan funds shall be penalized for failure to enact the tax provided in W.S. 39-15-204(a)(iii).

39-15-203. Imposition.

(a) Taxable event. The following shall apply:

(i) The following provisions apply to imposition of the general purpose excise tax under W.S. 39-15-204(a)(i):

(A) Except as provided by subparagraph (F) of this paragraph, no tax shall be imposed under W.S. 39-15-204(a)(i) until the proposition to impose the taxes is submitted to the vote of the qualified electors of the county,

and a majority of those casting their ballots vote in favor of imposing the taxes. If a county seeks to increase a tax rate previously approved by the qualified electors of the county that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a)(i) and (iv). A county may impose both taxes authorized in W.S. 39-15-204(a)(i) and (ii), but the proposition to impose each tax also shall be individually stated and voted upon. Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax;

(B) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

(C) The proposition may be submitted at an election held on a date authorized under W.S. 22-21-103. A notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held, and the notice shall specify the object of the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election the ballots shall contain the words "for the county sales and use tax" and "against the county sales and use tax". If a portion of the proceeds from the tax will be used for economic development as provided by W.S. 39-15-211(a)(i), the ballot shall contain the words "a portion (or specific percentage) of the tax proceeds shall be used for economic development" in a clear and appropriate manner. If the proposition is approved the same proposition shall be submitted at subsequent general elections as provided in this subparagraph until the proposition is defeated. If the tax proposed is approved after July 1, 1989, the same proposition shall be submitted at every other subsequent general election until the proposition is defeated. However in those counties where the tax is not in effect, the county commissioners with the concurrence

of the governing bodies of fifty percent (50%) of the municipalities may establish the initial term of the tax at four (4) years. The term of the tax shall be stated in the proposition submitted to the voters. If a proposition establishing the term of the tax at four (4) years is approved, the proposition shall be submitted at the second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter until the proposition is defeated;

(D) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(i), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (A) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

(E) If the proposition is approved by the qualified electors or under subparagraph (F) of this paragraph, the board of county commissioners shall by ordinance impose an excise tax upon retail sales of tangible personal property, admissions and services. The board of county commissioners or the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-15-204(a)(i). The ordinance shall include the following:

(I) A provision imposing an excise tax upon every retail sale of tangible personal property, admissions and services made within the county, whichever is appropriate;

(II) Provisions identical to those contained in article 1 of this chapter except for W.S. 39-15-102(a), insofar as it relates to sales taxes, except the name of the county as the taxing agency shall be substituted for that of the state and an additional license to engage in

business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 not in conflict with article 1 of this chapter shall automatically become a part of the sales tax ordinances of the county, city or town;

(IV) A provision that the county, city or town, as appropriate, shall contract with the department prior to the effective date of the county sales tax ordinances whereby the department shall perform all functions incident to the administration of the sales tax ordinances of the county, city or town;

(V) A provision that the amount subject to the sales tax shall not include the amount of any sales tax imposed by the state of Wyoming.

(F) In lieu of the requirements of subparagraph (C) of this paragraph providing for the submission of the proposition at subsequent elections, the tax authorized under W.S. 39-15-204(a)(i) may be continued by an election or by a resolution as provided in this subparagraph. For the tax to be continued by an election, the county commissioners, with the concurrence of the governing bodies of fifty percent (50%) of the municipalities, shall submit a proposition to the voters establishing the term of the tax as permanent. The proposition under this subparagraph shall be submitted in the same manner as a proposition to impose the tax under subparagraph (C) of this paragraph provided that the proposition shall be submitted as a separate question at the same election with a proposition to impose or continue the tax under subparagraph (C) of this paragraph. The tax may be continued by resolution, subject to the following terms and conditions:

(I) The tax shall be initially imposed following approval of the electorate in accordance with subparagraphs (B) and (C) of this paragraph;

(II) The tax shall be continued if favorably supported by a resolution adopted by the governing body of the county and by ordinances adopted by the governing bodies of at least a majority of the incorporated municipalities within the county;

(III) Ordinances under this subparagraph shall conform with subdivisions (E)(I) through (V) of this paragraph;

(IV) Excise taxes shall be continued under this subparagraph only if the county clerk has certified to the county treasurer that a sufficient number of ordinances or resolutions to continue the tax under this subparagraph have been adopted at least ninety (90) days prior to the election to determine the continuation of the tax. Within five (5) days of receipt of such certification from the county clerk, the county treasurer shall notify the department of revenue of this tax. If the tax is not continued pursuant to this subparagraph it shall be subject to the provisions of subparagraph (C) of this paragraph for continuation;

(V) The tax may be terminated in the same manner as it was continued under subdivisions (II) and (IV) of this subparagraph except that ordinances and resolutions shall be for the rescinding of the tax. If the tax is continued under subdivisions (II) and (IV) of this subparagraph, it may also be terminated by an election to rescind the tax conducted subject to subparagraphs (B) through (D) of this paragraph.

(ii) The following provisions apply to imposition of the lodging excise tax under W.S. 39-15-204(a)(ii):

(A) The tax on lodging services authorized by W.S. 39-15-204(a)(ii) shall be in addition to and not in lieu of the tax authorized by W.S. 39-15-204(a)(i) and (iii) if both taxes are imposed. If the proposition to impose a tax on lodging services within the county is approved in accordance with subparagraph (B) of this paragraph, a city or town shall not impose a lodging tax in addition to the county wide tax even though the additional tax does not exceed the limitation established under W.S. 39-15-204(a)(ii);

(B) No tax shall be imposed under W.S. 39-15-204(a)(ii) until the proposition to impose the taxes is submitted to the vote of the qualified electors of the county or of a city or town if the proposition is to impose the tax only city wide or town wide, and a majority of those casting their ballots vote in favor of imposing the taxes. If a county seeks to increase a tax rate previously approved by the qualified electors of the county, that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in

W.S. 39-15-204(a)(ii). A county may impose both taxes authorized in W.S. 39-15-204(a)(i) and (ii), but the proposition to impose each tax shall be individually stated and voted upon. Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax;

(C) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

(D) The proposition may be submitted at an election held on a date authorized under W.S. 22-21-103. A notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held or in the city or town if only a city wide or town wide tax is proposed, and the notice shall specify the object of the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election the ballots shall contain the words "for the county (or city or town) lodging tax" and "against the county (or city or town) lodging tax". If the proposition is approved the same proposition shall be submitted at subsequent general elections as provided in this subparagraph until the proposition is defeated. If the proposition to impose the lodging tax pursuant to W.S. 39-15-204(a)(ii) is approved, the same proposition shall be submitted, until defeated, at the second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter. If a county, city or town has in place a lodging tax pursuant to W.S. 39-15-204(a)(ii), either through a petition or by request of the county, city or town, the proposition posed at the next election may contain a larger tax not to exceed two percent (2%);

(E) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If

the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(ii), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (B) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

(F) If the proposition is approved by the qualified electors the board of county commissioners, city council or town council, as appropriate, shall by ordinance impose an excise tax upon the sales price for lodging services. Following approval of a proposition to impose the tax, the county, city or town shall within thirty (30) days following certification of the election results and annually thereafter each year the tax is in effect, notify the department of revenue of the ordinance or resolution imposing the lodging tax and shall submit a list to the department of all persons selling lodging services within their respective jurisdiction. The board of county commissioners or the city or town council shall adopt an ordinance for the tax authorized by this paragraph. The ordinance shall include the following:

(I) A provision imposing an excise tax on every sale of lodging services within the county, city or town at the rate approved by the qualified electors, whichever is appropriate;

(II) Provisions identical to those contained in article 1 of this chapter except for W.S. 39-15-102(a), insofar as it relates to sales taxes except the name of the county as the taxing agency shall be substituted for that of the state and an additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 not in conflict with article 1 of this chapter

shall automatically become a part of the sales tax ordinances of the county, city or town;

(IV) A provision that the county, city or town, as appropriate, shall contract with the department prior to the effective date of the county sales tax ordinances whereby the department shall perform all functions incident to the administration of the sales tax ordinances of the county, city or town;

(V) A provision that the amount subject to the tax shall not include the amount of any sales tax imposed by the state of Wyoming.

(G) No person shall be liable for payment of the tax imposed under W.S. 39-15-204(a)(ii) for any sale of lodging services made more than one (1) year prior to the date he is notified by the department of revenue of his liability for the tax.

(iii) The following provisions apply to imposition of the specific purpose excise tax under W.S. 39-15-204(a)(iii):

(A) Before any proposition to impose the tax or incur the debt shall be placed before the electors, the governing body of a county and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the county shall adopt a resolution approving the proposition, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended;

(B) The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors. Specific purposes may include one (1) time major maintenance, renovation or reconstruction of a specifically defined section of a public roadway and may include, in conjunction with another specific purpose, funding a reserve account as provided in subparagraph (H) of this paragraph. Specific purposes shall not include ordinary operations of local government except those operations related to a specific project or as authorized by subparagraph (H) of this paragraph;

(C) No tax shall be imposed under this paragraph until the proposition to impose the tax for specific purposes in specific amounts is approved by the vote of the majority of the

qualified electors voting on the proposition. The amount of revenue to be collected and the purpose or purposes for which it is proposed to be used shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any debt created may also be repaid, in whole or in part, by a property tax levy if general obligation bonds are authorized by the electors. If a county seeks to increase a tax rate previously approved by the qualified electors of the county that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a)(iii) and (iv). Any excise tax imposed under this subsection shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax, except that it shall commence on the first day of any subsequent month following the receipt of tax funds in the approved amount by any tax previously imposed under this subsection as provided by subparagraph (E) of this paragraph. Unless terminated earlier by the sponsoring entities pursuant to subparagraph (G) of this paragraph, the relevant portion of the tax shall terminate as provided by W.S. 39-15-207(c) when the amount approved by the electors is collected;

(D) No debt may be incurred or approved which when added to the existing indebtedness of the sponsoring entity or entities, would exceed the constitutional debt limitation of the sponsoring entity or entities. However, nothing herein prohibits the approval of a proposition which establishes a fund for accumulation of funds sufficient to carry out the purpose approved or to pay a sufficient amount of the cost so as to bring the remainder of the debt within the debt limitation of the sponsoring entity or entities;

(E) Upon certification of the election results by the county clerk to the treasurer, the county treasurer shall, within ten (10) days, notify the department of revenue of the requirement for imposition of any tax under this subsection and shall, upon the estimated collection of all tax funds in the amount approved, notify the department of revenue that the special sales tax levy is terminated. When determining the point in time in which to terminate the tax, the county treasurer in consultation with the department shall estimate future receipts of tax collections to minimize excess collection. The county treasurer shall make his best effort to ensure that sufficient money is collected while minimizing any excess collection. In no event shall the action or inaction of the county treasurer or the department be deemed to prohibit the collection of the full

amount of the tax approved by the voters. The department of revenue shall, upon notification, inform all holders of sales tax licenses within the county of the requirement for the collection and payment of the additional tax. After receipt of notice that the amount has been collected or that the sponsoring entities have terminated the tax pursuant to subparagraph (G) of this paragraph, the department shall notify the license holders of the termination of the tax;

(F) The first county imposing the tax provided by this act shall be responsible for payment of costs incurred by the department to initially set up computer records and support systems for administration of this tax. These costs shall be withheld by the department from the proceeds to be distributed pursuant to the preceding paragraph until such costs are fully recovered;

(G) The sponsoring entities may agree to terminate the tax if the tax collected reaches the actual cost of the completed projects and the amount specified in the proposition exceeds the actual cost of the completed projects. The sponsoring entities shall inform the department of revenue and the county treasurer that the tax is terminated;

(H) If approved in the resolution adopted pursuant to subparagraph (A) of this paragraph and approved by the qualified electors pursuant to subparagraph (C) of this paragraph, a specified amount of revenue from the tax or the tax revenue from a specified period not to exceed the specified amount may be deposited into a reserve account. Funds in the reserve account may be invested as provided in W.S. 9-4-831 and may be expended for specific purposes previously authorized under this paragraph and for the ordinary operations of local government. A reserve account under this paragraph may be designated as a maintenance and sinking fund for a specific project or projects and the earnings and principal amount in the fund may be expended for the applicable project or projects. A reserve account under this paragraph may be designated as an inviolate account to constitute a permanent or perpetual trust fund which shall be invested in a manner to obtain the highest return possible consistent with preservation of the corpus. Any earnings from investment of the corpus of a permanent or perpetual trust fund designated under this subsection shall be deposited in a separate account and may be expended as authorized in this subparagraph.

(iv) The following provisions apply to imposition of the resort district excise tax under W.S. 39-15-204(a)(v):

(A) The tax shall be imposed if favorably supported by a resolution adopted by the board of the resort district and approved by a majority of the district voters under W.S. 18-16-119. If a resort district seeks to increase a tax rate previously approved by the district voters that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a)(v);

(B) The tax may be terminated by a resolution to rescind the tax adopted by the board of the resort district.

(v) The following provisions apply to imposition of the excise tax under W.S. 39-15-204(a)(vi) the purpose of which is economic development:

(A) No tax shall be imposed under W.S. 39-15-204(a)(vi) until the proposition to impose the tax is submitted to the vote of the qualified electors of the county, and a majority of those casting their ballots vote in favor of imposing the taxes. If a county seeks to increase a tax rate previously approved by the qualified electors of the county that increase shall be separately proposed and voted upon, provided that the total amount of the separate propositions is subject to the limitations specified in W.S. 39-15-204(a)(iv) and (vi). Except as otherwise provided, excise taxes imposed under this paragraph shall commence as provided by W.S. 39-15-207 following the election approving the imposition of the tax;

(B) The proposition to impose an excise tax shall be at the expense of the county and be submitted to the electors of the county upon the receipt by the board of county commissioners of a petition requesting the election signed by at least five percent (5%) of the electors of the county or of a resolution approving the proposition from the governing body of the county and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the county. If proposed by petition by electors, the number of electors required shall be determined by the number of votes cast at the last general election. The election shall be at the direction and under the supervision of the board of county commissioners;

(C) The proposition may be submitted at an election held on a date authorized under W.S. 22-21-103. A

notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held, and the notice shall specify the object of the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election the ballots shall contain the words "for the county sales and use tax for economic development" and "against the county sales and use tax for economic development". If the tax proposed is approved, the same proposition shall be submitted at every other subsequent general election until the proposition is defeated. However, the county commissioners with the concurrence of the governing bodies of fifty percent (50%) of the municipalities may establish the initial term of the tax at four (4) years. The term of the tax shall be stated in the proposition submitted to the voters. If a proposition establishing the term of the tax at four (4) years is approved, the proposition shall be submitted at the second general election following the election at which the proposition was initially approved and at the general election held every four (4) years thereafter until the proposition is defeated;

(D) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the county for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39-15-204(a)(vi), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraph (A) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors, the defeat of the proposition to increase the amount of the tax shall not repeal the proposition originally adopted by the electors.

(E) If the proposition is approved by the qualified electors, the board of county commissioners shall by ordinance impose an excise tax upon retail sales of tangible personal property, admissions and services. The board of county commissioners or the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-15-204(a)(vi). The ordinance shall include the following:

(I) A provision imposing an excise tax upon every retail sale of tangible personal property, admissions and services made within the county;

(II) Provisions identical to those contained in article 1 of this chapter except for W.S. 39-15-102(a), insofar as it relates to sales taxes, except the name of the county as the taxing agency shall be substituted for that of the state and an additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 not in conflict with article 1 of this chapter shall automatically become a part of the sales tax ordinances of the county, city or town;

(IV) A provision that the county, city or town, as appropriate, shall contract with the department prior to the effective date of the county sales tax ordinances whereby the department shall perform all functions incident to the administration of the sales tax ordinances of the county, city or town;

(V) A provision that the amount subject to the sales tax shall not include the amount of any sales imposed by the state of Wyoming.

(F) The tax may be terminated by an election to rescind the tax conducted subject to subparagraphs (B) through (D) of this paragraph;

(G) In no event shall any of the revenue collected from the tax imposed under this paragraph be expended, either directly or indirectly, to finance or involuntarily acquire any public utility as defined in W.S. 37-1-101 or any telecommunications system by condemnation or other legal process.

(vi) The following provisions apply to imposition of the municipal tax under W.S. 39-15-204(a)(vii):

(A) The tax authorized by W.S. 39-15-204(a)(vii) shall be in addition to and not in lieu of any tax imposed by a county under W.S. 39-15-204(a)(i), (iii) or (vi) if those taxes are imposed;

(B) If a county has imposed at least one percent (1%) of the tax under W.S. 39-15-204(a)(i) and has voted to initially approve or continue a tax under W.S. 39-15-204(a)(iii), or if the board of county commissioners has adopted a resolution by the county under subparagraph (J) of this paragraph, a city or town within the county where the tax was imposed may propose an excise tax as provided in this paragraph. Except for a tax authorized under subparagraph (J) of this paragraph, the tax shall not be proposed until at least ninety (90) days following the approval or continuation of a tax under W.S. 39-15-204(a)(iii). The amount of the tax proposed under this subparagraph shall not exceed the amount of tax that the city or town collects during the same time period pursuant to the tax imposed under W.S. 39-15-204(a)(iii). The tax imposed under this paragraph shall terminate not more than ninety (90) days following the termination of the tax imposed under W.S. 39-15-204(a)(iii) or as provided in subparagraph (J) of this paragraph;

(C) Revenue from the tax shall be used for general purposes or for a specific purpose in a specified amount as specified in the proposition to impose the tax. A city or town may impose a portion of the tax for separate purposes provided that the purposes are voted on separately, each proposition specifies the purpose of the tax and the total amount of the tax does not exceed the full amount authorized in W.S. 39-15-204(a)(vii) and subparagraph (B) of this paragraph;

(D) No tax shall be imposed under this paragraph until a specific proposition to impose the tax is approved by a vote of the majority of the qualified electors voting on the specific proposition in a general election. The purpose of the tax and the maximum estimated amount of revenue to be collected shall be specified in the proposition. The election shall be held in accordance with W.S. 22-21-101 through 22-21-112. Any excise tax imposed under this paragraph shall commence as provided by W.S. 39-15-207(c) following the election approving the imposition of the tax;

(E) A notice of election shall be given in at least one (1) newspaper of general circulation published in the county in which the election is to be held, and the notice shall specify the proposition that will be considered at the election. The notice shall be published at least once each week for a thirty (30) day period preceding the election. At the election for each proposition, the ballots shall contain the words "for

the municipal sales and use tax" and "against the municipal sales and use tax". The ballot shall describe the purposes of the tax in a clear and appropriate manner;

(F) If the proposition to impose or continue the tax is defeated the proposition shall not again be submitted to the electors of the city or town for at least eleven (11) months. If the proposition is defeated at any general election following initial adoption of the proposition the tax is repealed and shall not be collected following June 30 of the year immediately following the year in which the proposition is defeated except:

(I) If the proposition was for less than the full amount authorized in W.S. 39—15-204(a)(vii), this subparagraph shall not prohibit a separate proposition for the remaining authorized amount of the tax as provided in subparagraphs (B) and (C) of this paragraph;

(II) If the proposition was to increase the amount of the tax originally adopted by the electors or to impose a tax for a different purpose, subject to the maximum allowable tax, the defeat of the proposition shall not repeal the proposition originally adopted by the electors.

(G) If the proposition is approved by the qualified electors, the city or town council shall adopt an ordinance for the tax authorized by W.S. 39-15-204(a)(vii) consistent with the approved proposition. The ordinance shall include the following:

(I) A provision imposing sales tax upon retail sales of tangible personal property, admissions and services made within the city or town, whichever is appropriate;

(II) Provisions identical to those contained in article 1 of this chapter except for W.S. 39-15-102(a), insofar as it relates to sales taxes, except the name of the city or town as the taxing agency shall be substituted for that of the state and an additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law;

(III) A provision that any amendments made to article 1 of this chapter that are not in conflict with article 1 of this chapter shall automatically become a part of the sales tax ordinances of the city or town;

(IV) A provision that the city or town shall contract with the department prior to the effective date of the sales tax ordinances whereby the department shall perform all functions incident to the administration of the sales tax ordinances of the city or town;

(V) A provision that the amount subject to the sales tax shall not include the amount of any sales tax imposed by the state of Wyoming.

(H) Subject to subparagraphs (B) and (J) of this paragraph, if the tax is imposed for a specific purpose and in a specified amount the tax shall terminate when the amount specified in the proposition approved by the electors is collected. A city or town may agree to terminate the tax if the tax collected reaches the actual cost of the completed projects and the amount specified in the proposition exceeds the actual cost of the completed projects. A city or town shall inform the department that a tax is terminated;

(J) If a county has not imposed taxes under W.S. 39-15-204(a)(i) and 39-15-204(a)(iii) as provided in subparagraph (B) of this paragraph, the board of county commissioners may adopt a resolution to authorize cities and towns within the county to propose a municipal tax under this paragraph. The resolution shall establish the maximum taxation rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%). The proposition by a city or town for a municipal tax authorized under this subparagraph shall specify that the municipal tax shall terminate after two (2) years.

(b) Basis of tax. There are no specific applicable provisions for the basis of tax for this article.

(c) Taxpayer. There are no specific applicable provisions for the taxpayer for this article.

39-15-204. Taxation rate.

(a) In addition to the state tax imposed under W.S. 39-15-101 through 39-15-111 any county of the state may impose the following excise taxes and any city or town may impose the taxes authorized by paragraphs (ii) and (vii) of this subsection and any resort district may impose the tax authorized by paragraph (v) of this subsection:

(i) An excise tax at a rate in increments of one-half of one percent (.5%) not to exceed a rate of two percent (2%) upon retail sales of tangible personal property, admissions and services made within the county, the purpose of which is for general revenue;

(ii) An excise tax at a rate in increments of one percent (1%) not to exceed a rate of two percent (2%) upon the sales price paid for lodging services as defined under W.S. 39-15-101(a)(i), the primary purpose of which is for local travel and tourism promotion;

(iii) An excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made within the county. The total excise tax imposed within any county under this paragraph shall not exceed two percent (2%). The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors and as provided in W.S. 39-15-211(b)(iv). Specific purposes shall not include ordinary operations of local government except those operations related to a specific project or as authorized by W.S. 39-15-203(a)(iii)(H);

(iv) In no event shall the total excise tax imposed within any county under the provisions of paragraphs (i), (iii) and (vi) of this subsection exceed three percent (3%);

(v) An excise tax at a rate in increments of one-half of one percent (.5%) not to exceed a rate of three percent (3%) upon retail sales of tangible personal property, admissions and services made within the district, the purpose of which is for general revenue for the resort district;

(vi) An excise tax at a rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%) upon retail sales of tangible personal property, admissions and services made within the county, the purpose of which is for economic development;

(vii) An excise tax at a rate in increments of one-quarter of one percent (.25%) not to exceed a rate of one percent (1%) upon retail sales of tangible personal property, admissions and services made within the city or town, the purpose of which is for general revenue or for a specific purpose and in a specified amount as provided in the proposition to impose the tax.

39-15-205. Exemptions.

There are no specific applicable provisions for exemptions for this article. The provisions of W.S. 39-15-105 shall apply to the taxes imposed by this article.

39-15-206. Licenses; permits.

An additional license to engage in business shall not be required if the vendor has been issued a state license pursuant to law.

39-15-207. Compliance; collection procedures.

(a) Returns, reports and preservation of records. There are no specific applicable provisions for returns, reports and preservation of records for this article.

(b) Payment. There are no specific applicable provisions for payment for this article.

(c) Timelines. Local tax rates and boundary changes for purposes of this article shall be effective on the first day of a calendar quarter after sixty (60) days notice has been given to a vendor. In the case of a vendor selling from a printed catalog, the new tax rate shall take effect on the first day of the calendar quarter following one hundred twenty (120) days notice provided to the vendor.

39-15-208. Enforcement.

There are no specific applicable provisions for enforcement for this article.

39-15-209. Taxpayer remedies.

There are no specific applicable provisions for taxpayer remedies for this article.

39-15-210. Statute of limitations.

No person shall be liable for payment of the tax imposed under W.S. 39-15-204(a)(ii) for any sale of lodging services made more than one (1) year prior to the date he is notified by the department of revenue of his liability for the tax.

39-15-211. Distribution.

(a) For all revenue collected by the department from the taxes imposed under W.S. 39-15-204(a)(i), (ii), (v) and (vi) the department shall:

(i) For revenues collected under W.S. 39-15-204(a)(i):

(A) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(B) Deposit the remainder into an account for monthly distribution to counties imposing the tax and its cities and towns. The distribution to the county and its cities and towns shall be equal to the amount collected in each county less the costs of collection as provided by subparagraph (a)(i)(A) of this section. The distribution shall be as follows:

(I) To the county for deposit into its general fund in the proportion the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county;

(II) To the incorporated cities and towns within the county for deposit into their treasuries in the proportion the population of each city or town bears to the total population of the county.

(C) Notwithstanding subparagraph (B) of this paragraph, a county and its cities and towns receiving distributions under this paragraph may expend not to exceed twenty-five percent (25%) of the amount received under subparagraph (B) of this paragraph for the purposes of economic development provided:

(I) The intent to use a portion of the amount distributed for economic development was indicated by specific language on the ballot as provided by W.S. 39-15-203(a)(i)(C) or the enactment of a resolution or ordinance stating that a portion of the proceeds would be used for "economic development";

(II) The county has not imposed a tax under W.S. 39-15-204(a)(vi).

(ii) For revenues collected under W.S. 39-15-204(a)(ii):

(A) During the first year the tax is imposed in a county, city or town, two percent (2%) shall be deducted for the costs to the state of initial implementation of collection and administration of the tax, and one percent (1%) each year thereafter for state administrative costs with the proceeds to be deposited in the state general fund;

(B) Except as provided in subparagraph (a)(ii)(C) of this section, distribute the balance on a monthly basis to the treasurer of each county, city or town imposing the tax in an amount equal to the amount collected in each entity less the costs of collection as provided by subparagraph (a)(ii)(A) of this section. Amounts distributed under this subparagraph shall be used for the following purposes:

(I) Except as provided by subdivision (III) of this subparagraph, at least ninety percent (90%) of the amount distributed shall be used to promote travel and tourism within the county, city or town imposing the tax. Expenditures for travel and tourism promotion shall be limited to promotional materials, television and radio advertising, printed advertising, digital content, social media, promotion of tours, staging of events, educational materials, and other specific tourism related objectives, provided that none of these funds shall be spent for capital construction or improvements. If the amount is collected under a tax imposed countywide, expenditures of this amount shall be made in accordance with the Uniform Municipal Fiscal Procedures Act by a joint powers board established pursuant to law by the county and a majority of incorporated municipalities within the county. Membership of the board shall include at least one (1) representative appointed by each governmental entity made a party to the agreement and the majority of the board membership shall be comprised of representatives of the travel and tourism industry;

(II) Except as provided by subdivision (III) of this subparagraph, the amount remaining not to exceed ten percent (10%) of the total amount distributed shall be used for general revenue within the governmental entity imposing the tax. If the amount is collected under a tax imposed countywide, the joint powers board established under subdivision (a)(ii)(B)(I) of this section shall distribute the amount remaining to the county for deposit in its general fund in the proportion that the amount collected outside the corporate

limits of its cities and towns bears to the total amount collected within the county, and to incorporated cities and towns within the county for deposit into their treasuries in the proportion that the amount collected within the corporate limits of each city and town bears to the total amount collected within the county;

(III) If any of the conditions specified in subparagraph (H) of this paragraph are met, the amount collected less the cost of collection as provided by subparagraph (a)(ii)(A) of this section shall be distributed as follows:

(1) Sixty percent (60%) shall be used to promote travel and tourism within the county, city or town imposing the tax in accordance with subdivision (I) of this subparagraph;

(2) Ten percent (10%) shall be deposited in the general fund of the county. If the amount is collected under a tax imposed countywide, the joint powers board established under subdivision (a)(ii)(B)(I) of this section shall distribute the amount to the county for deposit in its general fund in the proportion that the amount collected outside the corporate limits of its cities and towns bears to the total amount collected within the county, and to incorporated cities and towns within the county for deposit into their treasuries in the proportion that the amount collected within the corporate limits of each city and town bears to the total amount collected within the county;

(3) Thirty percent (30%) shall be used for the provision of visitor impact services within the governmental entity imposing the tax. If the amount is collected under a tax imposed countywide, the joint powers board shall distribute the amount to the county under the same terms and conditions as provided under subdivision (III)(2) of this subparagraph, but the funds shall only be used for the purposes specified in this subdivision. As used in this section, "visitor impact services" includes, but is not limited to, provision of vehicle parking, public transportation, public restrooms, pedestrian and bicycle pathways, museums and other displays.

(C) If the proposition to continue the tax is defeated and a county, city or town does not reimpose the tax under W.S. 39-15-204(a)(ii), the department shall retain revenues collected during the last three (3) months the tax is in effect to provide for refund of any overpayment of tax. One

(1) year after the tax expires, the department shall distribute the balance of the revenues retained under this subparagraph to the treasurer of that county, city or town;

(D) Repealed by Laws 2020, ch. 14, § 2.

(E) Repealed by Laws 2020, ch. 14, § 2.

(F) Repealed by Laws 2020, ch. 14, § 2.

(G) Repealed by Laws 2020, ch. 14, § 2.

(H) The amount collected shall be distributed as provided in subdivision (B)(III) of this paragraph if the revenue collected by the county, city or town equals or exceeds the amounts as specified in subdivisions (I) through (III) of this subparagraph, adjusted annually for the percentage increase in the Wyoming cost-of-living index for the previous fiscal year as determined by the division of economic analysis of the department of administration and information:

(I) If the county, city or town is not imposing a lodging tax under W.S. 39-15-204(a)(ii), the amount of assessment revenue received from the two percent (2%) assessment on lodging services imposed pursuant to W.S. 39-15-104(h)(ii) for each of the preceding three (3) years equals or exceeds one million eight hundred fifty thousand dollars ($1,850,000.00) or it can reasonably be presumed, based on sales tax collection records, that the annual amount that will be received by the city, town or county will equal or exceed one million eight hundred fifty thousand dollars ($1,850,000.00);

(II) If the county, city or town has imposed a one percent (1%) lodging tax under W.S. 39-15-204(a)(ii), the amount of assessment revenue received from that tax plus the two percent (2%) assessment on lodging services imposed pursuant to W.S. 39-15-104(h)(ii) for each of the preceding three (3) years equals or exceeds two million seven hundred eighty thousand dollars ($2,780,000.00) or it can reasonably be presumed, based on sales tax collection records, that the annual amount that will be received by the city, town or county will equal or exceed two million seven hundred eighty thousand dollars ($2,780,000.00);

(III) If the county, city or town has imposed a two percent (2%) lodging tax under W.S. 39-15-204(a)(ii), the amount of assessment revenue received from that

tax plus the two percent (2%) assessment on lodging services imposed pursuant to W.S. 39-15-104(h)(ii) for each of the preceding three (3) years equals or exceeds three million seven hundred thousand dollars ($3,700,000.00) or it can reasonably be presumed, based on sales tax collection records, that the annual amount that will be received by the city, town or county will equal or exceed three million seven hundred thousand dollars ($3,700,000.00).

(iii) For revenues collected under W.S. 39-15-204(a)(v):

(A) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(B) Deposit the remainder into an account for monthly distribution to resort districts imposing the tax.

(iv) For revenues collected under W.S. 39-15-204(a)(vi):

(A) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(B) Deposit the remainder into an account for monthly distribution to counties imposing the tax and its cities and towns. The distribution to the county and its cities and towns shall be equal to the amount collected in each county less the costs of collection as provided by subparagraph (A) of this paragraph. The distribution shall be as follows:

(I) To the county for deposit into its general fund in the proportion the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county;

(II) To the incorporated cities and towns within the county for deposit into their treasuries in the proportion the population of each city or town bears to the total population of the county.

(b) For all revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(iii) the department shall:

(i) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(ii) Deposit the remainder into an account for monthly distribution to the county treasurer of the county in which the tax has been imposed to be distributed immediately by the treasurer to the sponsoring entity;

(iii) Any interest earned from investment of the revenues may only be used for costs related to the purposes approved on the ballot, including operation and maintenance costs, and shall be distributed to each sponsoring entity in the same proportion as its cost is to the total cost of all purposes identified on the ballot;

(iv) If taxes collected exceed the amount necessary for the approved purpose, the excess funds shall be retained by the county treasurer for one (1) year for refund of overpayments of the tax imposed pursuant to this act upon order of the department. After one (1) year any interest earned on the excess funds and the excess funds less any refunds ordered shall be deposited in the applicable reserve account authorized by W.S. 39-15-203(a)(iii)(H) or transferred to the county or municipality as specified in the resolution adopted pursuant to W.S. 39-15-203(a)(iii)(A). If the resolution fails to specify how excess funds will be expended and after all approved purposes have been completed, the county treasurer shall transfer the excess funds less any refunds ordered to each city and town within the county in the proportion the population of the city or town bears to the population of the county and to the county in the proportion that the population of the unincorporated areas of the county bears to the population of the county. After a public hearing, with notice of the public hearing published in a newspaper of general circulation in the county at least thirty (30) days before the public hearing, the governing body of the county and each municipality may appropriate its proportion of excess funds for other specific purposes authorized by a majority vote of the governing body, which shall not include the ordinary operations of local government. Excess funds collected on the propositions approved prior to January 1, 1989, and any interest earned shall be retained by the county treasurer for use in any purposes approved by the electors in accordance with procedures set forth in this section and for refunds of overpayment of taxes imposed pursuant to this act upon the order of the department, except that, with the approval of the governing bodies adopting the

initial resolution, the excess funds and any interest earned may be used for the needs of the project for which the tax was approved.

(c) Repealed By Laws 1999, ch. 54, § 2.

(d) For all revenue collected by the department from the taxes imposed by W.S. 39-15-204(a)(vii) the department shall:

(i) Deduct one percent (1%) to defray the costs of collecting the tax and administrative expenses incident thereto which shall be deposited into the general fund;

(ii) Deposit the remainder into an account for monthly distribution to the city or town in which the tax has been imposed which shall only be used by the city or town for costs related to the purposes approved in the proposition to impose the tax.

ARTICLE 3 - CONTRACTORS

39-15-301. Definitions

(a) As used in this article:

(i) "Contractor" means any general or prime contractor or subcontractor;

(ii) "General or prime contractor" means:

(A) Any person who agrees with the owner or lessee of real property in this state to perform services or furnish materials and services for the construction, alteration, improvement or repair of real property in this state; or

(B) Any person who acts in behalf of the owner or lessee of real property in this state to arrange for the furnishing of services or the furnishing of materials and services for the construction, alteration, improvement or repair of real property in this state; or

(C) Any person who owns or leases real property in this state for the purpose of developing that property and in the development thereof alters or makes improvements to the property or contracts for the alteration or improvement of the property.

(iii) "Nonresident general or prime contractor" means any general or prime contractor who has not been a bona fide resident of the state of Wyoming for at least one (1) year prior to bidding upon a contract;

(iv) "Nonresident subcontractor" means any subcontractor who has not been a bona fide resident of the state of Wyoming for at least one (1) year prior to bidding upon a contract;

(v) "Sales tax" means the excise tax imposed by the Selective Sales Tax Act of 1937;

(vi) "Subcontractor" means any person who agrees with another contractor to perform any part of that contractor's obligation for furnishing services or furnishing materials and services for the construction, alteration, improvement or repair of real property in this state;

(vii) "Surety bond" means a bond or undertaking executed by a surety company authorized to do business in the state;

(viii) Repealed by Laws 2019, ch. 186, § 2.

(ix) "Use tax" means the excise tax imposed by the Use Tax Act of 1937.

39-15-302. Administration.

There are no specific applicable provisions for administration for this article.

39-15-303. Imposition.

(a) Taxable event. There are no specific applicable provisions for taxable event for this article.

(b) Taxpayer. The following shall apply:

(i) Any contractor who furnishes tangible personal property under contract or in the development of real property is the consumer or user of the tangible personal property within the meaning of the sales tax laws of Wyoming;

(ii) Any subcontractor who contracts with a general or prime contractor is liable for sales taxes as a general or

prime contractor. The general or prime contractor shall withhold three percent (3%), plus the increased rate under W.S. 39-15-104(b) if the tax under that section is in effect, of the payments due a nonresident subcontractor arising out of the contract entered into between both contractors. The contractor shall withhold the payments until the subcontractor furnishes him with a certificate issued by the department showing all sales taxes accruing by reason of the contract between them have been paid. The department may demand the withholdings at any time to satisfy the sales tax liability of the subcontractor and any balance shall be released by the department to him. If a contractor fails to withhold payments or refuses to remit them upon demand by the department he is liable for any sales taxes due the state by the nonresident subcontractor. This paragraph shall not apply to any subcontractor hired to provide labor only to alter, construct, improve or repair real property;

(iii) To secure payment of sales taxes by nonresident prime contractors, each nonresident contractor shall file with the department of revenue a surety bond or legal security equal to three percent (3%), plus the increased rate under W.S. 39-15-104(b) if the tax under that section is in effect, of the payments due under the contract or an amount determined by the department. The bond shall be conditioned upon the payment of all sales taxes which become due and payable to this state under the contract or in the real property development. This bond requirement does not apply for a nonresident contractor who has furnished a surety bond as provided by W.S. 39-15-306(b)(v);

(iv) Any nonresident prime contractor and any resident prime contractor who hires a nonresident subcontractor shall register any project with the department of revenue not more than fifteen (15) days following the start of a project pursuant to a contract. The nonresident prime contractor shall provide a properly executed bond as required by paragraph (iii) of this subsection, or a cash deposit of not less than four percent (4%) of the total payments due under the contract. The cash deposit shall be refunded to the contractor upon the department's receipt of a properly executed surety bond or upon satisfactory completion of the project. Failure to register with the department within the time period required by this paragraph shall result in a penalty assessment of one percent (1%) of the total payments due under the contract.

39-15-304. Taxation rate.

There are no specific applicable provisions for taxation rate for this article.

39-15-305. Exemptions.

There are no specific applicable provisions for exemptions for this article.

39-15-306. Licenses; permits; bonding.

(a) Licenses and permits. There are no specific applicable provisions for licenses and permits for this article.

(b) Bonding. The following shall apply:

(i) To secure payment of sales taxes by nonresident prime contractors, each nonresident contractor shall file with the department of revenue a surety bond or legal security equal to three percent (3%), plus the increased rate under W.S. 39-15-104(b) if the tax under that section is in effect, of the payments due under the contract or an amount determined by the department. The bond shall be conditioned upon the payment of all sales taxes which become due and payable to this state under the contract or in the real property development. This bond requirement does not apply for a nonresident contractor who has furnished a surety bond as provided by paragraph (v) of this subsection;

(ii) Any person a party to or performing work on a contract under this section may be enjoined from commencing or continuing any work until an approved bond has been filed with the department. Such an action shall be brought in the name of the state by the attorney general or by a district attorney. The state is not required to post security in seeking a restraining order or preliminary injunction under this section;

(iii) In lieu of filing the bond or security required under paragraph (i) of this subsection, a nonresident contractor may file and maintain with the department a surety bond or legal security in the amount of one million dollars ($1,000,000.00). The bond shall be conditioned upon the payment of all sales taxes which become due and payable to this state under any of the contractor's contracts or in any of the contractor's real property developments in this state. A nonresident contractor electing to file a bond or security under this subsection shall maintain it until he is no longer required to file any bond or

security under this article or until a bond or security is filed under paragraph (i) of this subsection;

(iv) If a nonresident subcontractor contracts with a general or prime contractor and posts with the department a surety bond deemed sufficient by the department conditioned upon payment when due of all sales taxes in the performance of the contract, the withholding provisions of W.S. 39-15-303(b)(ii) do not apply;

(v) Whenever a nonresident general or prime contractor or nonresident subcontractor furnishes a surety bond for the faithful performance of his contract or subcontract there is imposed an additional obligation upon the surety company to the state of Wyoming and the department as its agent that the nonresident contractor shall pay all sales taxes which become due in the performance of the contract. In the case of a nonresident general or prime contractor this additional obligation includes liability to pay the department all sales taxes which have not been paid to a licensed vendor or the department by the nonresident contractor. The nonresident general or prime contractor or his surety company is authorized to recover from the nonresident subcontractor the amount of sales taxes accruing with respect to purchases made by the nonresident subcontractor which were paid to the department by the nonresident contractor or the surety company, or an amount equal to the sales taxes so paid by the nonresident contractor may be withheld from payments made under the contract. The liability of the surety company under this section is limited to three percent (3%), plus the increased rate under W.S. 39-15-104(b) if the tax under that section is in effect, of the contract price;

(vi) Six (6) months after the completion of the contract and the acceptance of the work and services performed, the additional obligation upon the surety company ceases unless written notice of unpaid sales taxes is given the surety company by the department.

39-15-307. Compliance; collection procedures.

There are no specific applicable provisions for compliance and collection procedures for this article.

39-15-308. Enforcement.

There are no specific applicable provisions for enforcement for this article.

39-15-309. Taxpayer remedies.

There are no specific applicable provisions for taxpayer remedies for this article.

39-15-310. Statute of limitations.

There are no specific applicable provisions for a general statute of limitations for this article.

39-15-311. Distribution.

There are no specific applicable provisions for distribution for this article.

ARTICLE 4 - UNIFORM SALES AND USE TAX ADMINISTRATION ACT

39-15-401. Title.

This act shall be known and may be cited as the "Uniform Sales and Use Tax Administration Act."

39-15-402. Definitions.

(a) As used in this article:

(i) "Agreement" means the streamlined sales and use tax agreement;

(ii) "Certified automated system" means software certified jointly by the states that are signatories to the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction;

(iii) "Certified service provider" means an agent certified jointly by the states that are signatories to the agreement to perform all of the seller's sales tax functions;

(iv) "Department" means the department of revenue;

(v) "Director" means the director of the department of revenue;

(vi) "Person" means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation or any other legal entity;

(vii) "Sales tax," "use tax" or "sales and use tax" means the tax levied under W.S. 39-15-101 through 39-15-311;

(viii) "Seller" means any person making sales, leases, or rentals of personal property or services;

(ix) "State" means any state of the United States and includes the District of Columbia;

(x) Repealed by Laws 2026, ch. 19, § 3.

39-15-403. Authority to enter agreement.

(a) The department of revenue is authorized and directed to enter into the streamlined sales and use tax agreement with one (1) or more states to simplify and modernize sales and use tax administration in order to substantially reduce the burden of tax compliance for all sellers and for all types of commerce. In furtherance of the agreement, the department is authorized to act jointly with other states that are members of the agreement to establish standards for certification of a certified service provider and certified automated system and establish performance standards for multistate sellers.

(b) The department of revenue is further authorized to take other actions reasonably required to implement the provisions set forth in this article. Other actions authorized by this section include, but are not limited to, the adoption of rules and regulations and the joint procurement, with other member states, of goods and services in furtherance of the cooperative agreement.

(c) The director of the department or the director's designee, the chairman of the senate revenue committee or his designee and the chairman of the house revenue committee or his designee are authorized to represent this state before the other states that are signatories to the agreement.

39-15-404. Relationship to state law.

No provision of the agreement authorized by this article in whole or part shall invalidate or amend any provision of the law of this state. Adoption of the agreement by this state shall not

amend or modify any law of this state. Implementation of any condition of the agreement in this state, whether adopted before, at or after membership of this state in the agreement, shall be by action of the legislature.

39-15-405. Agreement requirements.

(a) The department of revenue shall not enter into the streamlined sales and use tax agreement unless the agreement requires that as a condition of participation each state shall abide by the following requirements:

(i) Uniform state rate. The agreement shall set restrictions to achieve over time more uniform state rates through the following:

(A) Limiting the number of state rates;

(B) Limiting the application of maximums on the amount of state tax that is due on a transaction;

(C) Limiting the application of thresholds on the application of state tax.

(ii) Uniform standards. The agreement shall establish uniform standards for the following:

(A) The sourcing of transactions to taxing jurisdictions;

(B) The administration of exempt sales;

(C) The allowances a seller can take for bad debts;

(D) Sales and use tax returns and remittances.

(iii) Uniform definitions. The agreement shall require states to develop and adopt uniform definitions of sales and use tax terms. The definitions shall enable a state to preserve its ability to make policy choices not inconsistent with the uniform definitions;

(iv) Central registration. The agreement shall provide a central, electronic registration system that allows a seller to register to collect and remit sales and use taxes for all signatory states;

(v) No nexus attribution. The agreement shall provide that registration with the central registration system and the collection of sales and use taxes in the signatory states will not be used as a factor in determining whether the seller has nexus with a state for any tax;

(vi) Local sales and use taxes. The agreement shall provide for reduction of the burdens of complying with local sales and use taxes through the following:

(A) Restricting and eliminating variances between the state and local tax bases;

(B) Requiring states to administer any sales and use taxes levied by local jurisdictions within the state so that sellers collecting and remitting the taxes will not have to register or file returns with, remit funds to, or be subject to independent audits from local taxing jurisdictions;

(C) Restricting the frequency of changes in the local sales and use tax rates and setting effective dates for the application of local jurisdictional boundary changes to local sales and use taxes;

(D) Providing notice of changes in local sales and use tax rates and of changes in the boundaries of local taxing jurisdictions.

(vii) Monetary allowances. The agreement shall outline any monetary allowances that are to be provided by the states to sellers or certified service providers;

(viii) State compliance. The agreement shall require each state to certify compliance with the terms of the agreement prior to joining and to maintain compliance, under the laws of the member state, with all provisions of the agreement while a member;

(ix) Consumer privacy. The agreement shall require each state to adopt a uniform policy for certified service providers that protects the privacy of consumers and maintains the confidentiality of tax information;

(x) Advisory councils. The agreement shall provide for the appointment of an advisory council of private sector representatives and an advisory council of nonmember state

representatives to consult with in the administration of the agreement.

39-15-406. Cooperating sovereigns.

The agreement authorized by this article is an accord among individual cooperating sovereigns in furtherance of their governmental functions. The agreement provides a mechanism among the member states to establish and maintain a cooperative, simplified system for the application and administration of sales and use taxes under the duly adopted law of each member state.

39-15-407. Limited binding and beneficial effect.

(a) The agreement authorized by this act shall bind and inure only to the benefit of this state and the other member states. No person, other than a member state, is an intended beneficiary of the agreement. Any benefit to a person other than a state is established by the law of this state and the other member states and not by the terms of the agreement.

(b) Consistent with subsection (a) of this section, no person shall have any cause of action or defense under the agreement or by virtue of this state's approval of the agreement. No person may challenge, in any action brought under any provision of law, any action or inaction by any department, agency or other instrumentality of this state, or any political subdivision of this state on the ground that the action or inaction is inconsistent with the agreement.

(c) No law of this state, or the application thereof, shall be declared invalid as to any person or circumstance on the ground that the provision or application is inconsistent with the agreement.

39-15-408. Seller and third party liability.

(a) A certified service provider shall be deemed the agent of a seller, with whom the certified service provider has contracted, for the collection and remittance of sales and use taxes. As the seller's agent, the certified service provider shall be liable for any sales and use tax due each member state on all sales transactions it processes for the seller except as set out in this section.

(b) A seller that contracts with a certified service provider shall not be liable to the state for sales or use tax due on any transaction processed by the certified service provider unless the seller misrepresented the type of items it sells or committed fraud. In the absence of probable cause to believe that the seller has committed fraud or made a material misrepresentation, the seller shall not be subject to any audit on the transaction processed by the certified service provider. A seller shall be subject to audit for any transaction not processed by the certified service provider. The member states acting jointly may perform a system check of the seller and review the seller's procedures to determine if the certified service provider's system is functioning properly and the extent to which the seller's transactions are being processed by the certified service provider.

(c) A person that provides a certified automated system is responsible for the proper functioning of that system and is liable to the state for underpayments of tax attributable to errors in the functioning of the certified automated system. A seller that uses a certified automated system shall remain responsible and is liable to the state for reporting and remitting tax.

(d) A seller that has a proprietary system for determining the amount of tax due on a transaction and has signed an agreement establishing a performance standard for that system is liable for the failure of the system to meet the performance standard.

ARTICLE 5 - SALES FROM REMOTE SELLERS

39-15-501. Sales from remote sellers.

(a) Notwithstanding any other provision of law, any seller of tangible personal property, admissions or services which are subject to taxation under this chapter who does not have a physical presence in this state shall remit sales tax and follow all applicable procedures and requirements of this chapter as if the seller had a physical presence in this state once the seller meets the following requirements for the current calendar year or the immediately preceding calendar year:

(i) The seller's gross revenue from the sale of tangible personal property, admissions or services delivered into this state exceeds one hundred thousand dollars ($100,000.00);

(ii) Repealed by Laws 2024, ch. 67, § 2.

(b) Notwithstanding any other provision of law, the department may bring an action in this state to obtain a declaratory judgment that the obligation of the seller to remit sales tax under subsection (a) of this section is applicable and valid under state and federal law.

(c) The filing of a declaratory judgment action under subsection (b) of this section operates as an injunction during the pendency of the action prohibiting the department or any other state entity from enforcing the obligation in subsection (a) of this section against any seller who does not affirmatively consent or otherwise remit sales tax on a voluntary basis.

(d) If a court has entered a judgment against a seller or otherwise lifted or dissolved an injunction under this section, the department shall assess and apply the obligation under subsection (a) of this section from the date the judgment is entered or the injunction is lifted with respect to that seller.

(e) A seller complying with this section voluntarily or pursuant to an action brought under this section may seek a recovery of taxes, penalties or interest by following the procedures established in this chapter. No claim for a refund or recovery of taxes, penalties or interest shall be granted on the basis that the seller lacked a physical presence in this state and complied with this section voluntarily while under the protection of an injunction granted under this section. Nothing in this subsection shall limit the ability of a seller to obtain a refund or recovery of taxes, penalties or interest for any other reason including mistake of fact or a miscalculation of the applicable tax.

(f) No seller who remits sales tax voluntarily or otherwise under this section shall be liable to any person who claims that the sales tax has been over collected if any provision of this act is later deemed unlawful.

(g) Nothing in this section shall be construed to affect the obligation of any purchaser in this state to remit use tax for any applicable transaction.

39-15-502. Marketplace facilitators.

(a) A marketplace facilitator shall be considered the vendor for each sale that the facilitator facilitates on its marketplace for a marketplace seller. Each marketplace facilitator shall:

(i) Be responsible for all obligations imposed under this chapter;

(ii) Keep records and information as may be required by the department to ensure proper collection and remittance of sales tax.

(b) Subject to the limitations in W.S. 39-15-501(a), a marketplace facilitator shall collect and remit sales tax on all sales:

(i) The marketplace facilitator makes on its own behalf; and

(ii) The marketplace facilitator facilitates on behalf of all marketplace sellers to customers in Wyoming. The marketplace facilitator shall collect and remit sales tax on sales facilitated by the marketplace facilitator and sold into Wyoming regardless of whether the marketplace seller has a sales tax permit or otherwise would have been required to collect sales tax if the sale had not been facilitated by the marketplace facilitator.

(c) If a marketplace facilitator fails to collect or remit sales tax under subsection (b) of this section due to incorrect or insufficient information provided by the marketplace seller, the marketplace facilitator shall be relieved of liability for that failure to collect or remit the tax provided that the relief under this subsection shall not exceed five percent (5%) of the total sales tax due from sales made or facilitated in this state by the marketplace facilitator. If a marketplace facilitator is relieved of liability under this subsection, the marketplace seller or the purchaser shall be liable for any amount of uncollected, unpaid or unremitted tax due.

(d) No relief under subsection (c) of this section shall be authorized for sales made by a marketplace seller who is affiliated with the marketplace facilitator. Entities are affiliated under this subsection if:

(i) One (1) entity owns more than five percent (5%) of the other entity; or

(ii) Both entities are subject to the control of a common entity that owns more than five percent (5%) of each of the entities.

(e) The department shall solely audit the marketplace facilitator for sales made by marketplace sellers but facilitated by the marketplace facilitator. The department shall not audit marketplace sellers except to the extent the marketplace facilitator seeks relief under subsection (c) of this section.

(f) A class action shall not be maintained against a marketplace facilitator by or on behalf of purchasers arising from or in any way related to an overpayment of sales or use tax collected by the marketplace facilitator under this section, regardless of whether the action is characterized as a tax refund claim.

(g) As used in this section:

(i) "Marketplace" means any method through which a marketplace seller may sell or offer for sale tangible personal property, admissions or services which are subject to taxation under this chapter for delivery into this state regardless of whether the marketplace seller has a physical presence in this state;

(ii) "Marketplace facilitator" means any person that facilitates a sale for a marketplace seller through a marketplace by:

(A) Offering for sale by a marketplace seller, by any means, tangible personal property, admissions or services which are subject to taxation under this chapter for delivery into this state; and

(B) Directly, or indirectly through any agreement or arrangement with one (1) or more third parties, collecting payment from a purchaser and transmitting the payment to the marketplace seller, regardless of whether the person receives compensation or other consideration in exchange for facilitating the sale or providing any other service.

(iii) "Marketplace seller" means a vendor who sells or offers for sale tangible personal property, admissions or services which are subject to taxation under this chapter for

delivery into this state through a marketplace that is owned, operated or controlled by a marketplace facilitator.

ARTICLE 6 - LOCAL GOVERNMENT DISTRIBUTIONS

39-15-601. Definitions.

(a) As used in this article:

(i) "Population" of a city, town or county shall be determined by resort to the most recently completed federal decennial census as reported by the economic analysis division within the department of administration and information.

39-15-602. Local government distributions of state sales and use taxes; supplemental funding formula; revenue challenged formula.

(a) An amount equal to eight percent (8%) of all sales taxes imposed under W.S. 39-15-104(a) and (b) and use taxes imposed under W.S. 39-16-104(a) and (b) that are collected and accrued for the immediately preceding fiscal year, as determined by the department of revenue, shall be transferred from the general fund to the office of state lands and investments for distribution to cities, towns and counties to be allocated as follows and as further provided in this section:

(i) Two-thirds (2/3) of eighty-nine percent (89%) of the total amount for direct distribution to cities and towns provided that five percent (5%) of the amount available under this paragraph shall only be distributed for direct distributions to cities and towns using the revenue challenged formula as provided in paragraph (b)(ii) of this section;

(ii) One-third (1/3) of eighty-nine percent (89%) of the total amount for direct distribution to counties;

(iii) Five and one-half percent (5.5%) of the total amount for direct distribution to cities and towns provided that five percent (5%) of the amount available under this paragraph shall only be distributed for direct distributions to cities and towns using the revenue challenged formula as provided in paragraph (b)(ii) of this section;

(iv) Five and one-half percent (5.5%) of the total amount for direct distribution to counties.

(b) Funds distributed in paragraphs (a)(i) and (iii) of this section shall be distributed to cities and towns each fiscal year. Distributions shall be made in equal amounts on October 15 and March 15 of each fiscal year as calculated from revenues collected and accrued in the immediately preceding fiscal year prior to the October 15 distribution, subject to the following:

(i) Except as provided in paragraph (ii) of this subsection, from these distributions each municipality with a population of thirty-five (35) or less shall first receive fifteen thousand dollars ($15,000.00) and each municipality with a population over thirty-five (35) shall first receive thirty-five thousand dollars ($35,000.00). From the remainder, each municipality shall receive amounts in accordance with a municipal supplemental funding formula as provided in this paragraph. The municipal supplemental funding formula shall be calculated by the office of state lands and investments as follows:

(A) Calculate the per capita sales and use tax revenues available to each municipality using the sales and use tax distributions to the county where each municipality is located attributable to the most recently completed fiscal year, including distributions to each municipality within that county under W.S. 39-15-111 and 39-16-111 but excluding the distribution exclusively to counties under W.S. 39-15-111(b)(iii) made from an amount equivalent to one percent (1%) of the tax collected under W.S. 39-15-104 and excluding the distribution exclusively to counties under W.S. 39-16-111(b)(iii) made from an amount equivalent to one percent (1%) of the tax collected under W.S. 39-16-104;

(B) Calculate the inverse by dividing one (1) by the per capita sales and use tax numbers determined under subparagraph (A) of this paragraph for each municipality;

(C) Calculate the normalized per capita sales and use tax number for each municipality by dividing the number determined under subparagraph (B) of this paragraph for the municipality by the total of all inverse per capita sales and use tax numbers calculated under subparagraph (B) of this paragraph;

(D) Multiply the normalized per capita sales and use tax number for each municipality by seventy-five percent (75%);

(E) Calculate the per capita assessed value for the prior tax year corresponding to the most recently completed calendar year for each municipality by dividing the total assessed valuation within the municipality by the population of the municipality;

(F) Calculate the inverse by dividing one (1) by the per capita assessed value determined under subparagraph (E) of this paragraph for each municipality;

(G) Calculate the normalized per capita assessed value number for each municipality by dividing the number determined under subparagraph (F) of this paragraph for the municipality by the total of all inverse per capita assessed value numbers calculated under subparagraph (F) of this paragraph;

(H) Multiply the normalized per capita assessed value number for each municipality by twenty-five percent (25%);

(J) Multiply the sum of subparagraphs (D) and (H) of this paragraph for each municipality by the population of the municipality;

(K) Calculate the normalized index for each municipality by dividing the number determined under subparagraph (J) of this paragraph for the municipality by the sum of all numbers calculated under subparagraph (J) of this paragraph;

(M) Determine the amount to distribute to each municipality by multiplying the normalized index number determined under subparagraph (K) of this paragraph by the amount remaining available for distribution under this paragraph.

(ii) From the funds distributed in paragraphs (a)(i) and (iii) of this section, each city or town shall receive amounts in accordance with a city and town revenue challenged formula as provided in this paragraph. The revenue challenged formula shall be calculated by the office of state lands and investments as follows:

(A) Calculate the lowest quartile amount received by cities and towns on a per capita basis using amounts received under this section plus amounts distributed to each

city and town using the sales and use tax distributions to the county where each municipality is located attributable to the most recently completed fiscal year under this paragraph, including distributions to each municipality within that county under W.S. 39-15-111 and 39-16-111 but excluding the distribution exclusively to counties under W.S. 39-15-111(b)(iii) made from an amount equivalent to one percent (1%) of the tax collected under W.S. 39-15-104 and excluding the distribution exclusively to counties under W.S. 39-16-111(b)(iii) made from an amount equivalent to one percent (1%) of the tax collected under W.S. 39-16-104;

(B) Determine each city or town that received a per capita amount that is less than the lowest quartile amount determined under subparagraph (A) of this paragraph;

(C) For each city or town that received a per capita amount that is less than the lowest quartile amount as provided in subparagraph (B) of this paragraph, determine the amount that would be necessary to increase the per capita amount distributed to that city or town to the lowest quartile amount determined under subparagraph (A) of this paragraph;

(D) Determine the amount to distribute to each city or town that received an amount that is less than the lowest quartile amount determined under subparagraph (A) of this paragraph by distributing the amount available under this paragraph on a pro rata basis, up to the lowest quartile amount, based on the amounts determined under subparagraph (C) of this paragraph.

(c) Funds distributed in paragraphs (a)(ii) and (iv) of this section are to be distributed to counties each fiscal year. Distributions shall be made in equal amounts on October 15 and March 15 of each fiscal year as calculated from revenues collected and accrued for the immediately preceding fiscal year prior to the October 15 distribution. From these distributions each county shall receive the following:

(i) Each county with an assessed value for the tax year prior to the most recently completed calendar year of less than three hundred thousand dollars ($300,000.00) per mill shall first receive an amount equal to three (3) times the difference between three hundred thousand dollars ($300,000.00) and the actual value of one (1) mill within the county. From the remainder, each county shall receive amounts in accordance with a county supplemental funding formula as provided in this

paragraph. The county supplemental funding formula shall be calculated by the office of state lands and investments as follows:

(A) Calculate the per capita sales and use tax revenues available to each county using the sales and use tax distributions to each county attributable to the most recently completed fiscal year, excluding distributions to each municipality within that county under W.S. 39-15-111 and 39-16-111;

(B) Calculate the inverse by dividing one (1) by the per capita sales and use tax number determined under subparagraph (A) of this paragraph for each county;

(C) Calculate the normalized per capita sales and use tax number for each county by dividing the number determined under subparagraph (B) of this paragraph for the county by the total of all inverse per capita sales and use tax numbers calculated under subparagraph (B) of this paragraph;

(D) Multiply the normalized per capita sales and use tax number determined under subparagraph (C) of this paragraph for each county by twenty-four percent (24%);

(E) Calculate the per capita assessed value for each county by dividing the total assessed valuation within the county for the tax year prior to the most recently completed calendar year by the population of the county;

(F) Calculate the inverse by dividing one (1) by the per capita assessed value determined under subparagraph (E) of this paragraph for each county;

(G) Calculate the normalized per capita assessed value number for each county by dividing the number determined under subparagraph (F) of this paragraph for the county by the total of all inverse per capita assessed value numbers calculated under subparagraph (F) of this paragraph;

(H) Multiply the normalized per capita assessed value number determined under subparagraph (G) of this paragraph for each county by seventy-six percent (76%);

(J) Calculate a cost of government index for each county, which shall be determined by multiplying six hundred twenty-eight (628) by the population of the county and

then adding nine million nine hundred thousand (9,900,000) to the result;

(K) Calculate the normalized cost of government index number for each county by dividing the number determined under subparagraph (J) of this paragraph for the county by the total of all cost of government index numbers calculated under subparagraph (J) of this paragraph;

(M) Multiply the sum of subparagraphs (D) and (H) of this paragraph by the normalized cost of government index number determined in subparagraph (K) of this paragraph for each county;

(N) Calculate the normalized index for each county by dividing the number determined under subparagraph (M) of this paragraph for the county by the total of all numbers calculated under subparagraph (M) of this paragraph;

(O) Determine the amount to distribute to each county by multiplying the normalized index number determined under subparagraph (N) of this paragraph by the amount remaining available for distribution under this paragraph.

39-15-603. Legislative intent.

(a) It is the intent of the legislature that the funds distributed under this article shall not be used for:

(i) Salary adjustments, additional personnel or increased personnel benefits;

(ii) Any compensation to the members of any board for which the board of county commissioners appoints members, unless compensation is otherwise required by law.

CHAPTER 16 - USE TAX

ARTICLE 1 - STATE USE TAX

39-16-101. Repealed by Laws 2026, ch. 19, § 3.

39-16-102. Repealed by Laws 2026, ch. 19, § 3.

39-16-103. Repealed by Laws 2026, ch. 19, § 3.

39-16-104. Repealed by Laws 2026, ch. 19, § 3.

39-16-105. Repealed by Laws 2026, ch. 19, § 3.

39-16-106. Repealed by Laws 2026, ch. 19, § 3.

39-16-107. Repealed by Laws 2026, ch. 19, § 3.

39-16-108. Repealed by Laws 2026, ch. 19, § 3.

39-16-109. Repealed by Laws 2026, ch. 19, § 3.

39-16-110. Repealed by Laws 2026, ch. 19, § 3.

39-16-111. Repealed by Laws 2026, ch. 19, § 3.

ARTICLE 2 - LOCAL USE TAX

39-16-201. Repealed by Laws 2026, ch. 19, § 3.

39-16-202. Repealed by Laws 2026, ch. 19, § 3.

39-16-203. Repealed by Laws 2026, ch. 19, § 3.

39-16-204. Repealed by Laws 2026, ch. 19, § 3.

39-16-205. Repealed by Laws 2026, ch. 19, § 3.

39-16-206. Repealed by Laws 2026, ch. 19, § 3.

39-16-207. Repealed by Laws 2026, ch. 19, § 3.

39-16-208. Repealed by Laws 2026, ch. 19, § 3.

39-16-209. Repealed by Laws 2026, ch. 19, § 3.

39-16-210. Repealed by Laws 2026, ch. 19, § 3.

39-16-211. Repealed by Laws 2026, ch. 19, § 3.

ARTICLE 3 - CONTRACTORS

39-16-301. Repealed by Laws 2026, ch. 19, § 3.

39-16-302. Repealed by Laws 2026, ch. 19, § 3.

39-16-303. Repealed by Laws 2026, ch. 19, § 3.

39-16-304. Repealed by Laws 2026, ch. 19, § 3.

39-16-305. Repealed by Laws 2026, ch. 19, § 3.

39-16-306. Repealed by Laws 2026, ch. 19, § 3.

39-16-307. Repealed by Laws 2026, ch. 19, § 3.

39-16-308. Repealed by Laws 2026, ch. 19, § 3.

39-16-309. Repealed by Laws 2026, ch. 19, § 3.

39-16-310. Repealed by Laws 2026, ch. 19, § 3.

39-16-311. Repealed by Laws 2026, ch. 19, § 3.

CHAPTER 17 - FUEL TAX

ARTICLE 1 - GASOLINE TAX

39-17-101. Definitions.

(a) As used in this article:

(i) "Agricultural purposes" means the cultivation of soil, raising or harvesting any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, grazing, training and management of livestock, bees, poultry, furbearing animals and wildlife for gain, sale or profit, but excluding a custom operation;

(ii) "Bulk gasoline" means thirty-five (35) gallons or more purchased and delivered at one (1) time, excluding gasoline delivered into the attached gasoline tanks or auxiliary tanks of a licensed motor vehicle;

(iii) "Bulk plant" means a fuel storage and distribution facility, other than a terminal, from which accountable product may be removed at a rack;

(iv) "Custom operation" means any agricultural purpose done for hire;

(v) "Dealer" means any person who sells or offers to sell gasoline at a specific location in the state, including any person selling or offering to sell aviation gasoline or aviation fuel at Wyoming airports;

(vi) "Department" means the department of transportation;

(vii) "Distributor" means any person, other than a dealer, who receives gasoline or blends fuel for distribution or resale in this state;

(viii) Repealed By Laws 2007, Ch. 11, § 2.

(ix) "Export" means to obtain gasoline in this state for sale or other distribution in another state. Gasoline delivered out of the state of Wyoming by, or for, the purchaser constitutes an export by the purchaser;

(x) "Exporter" means a person, other than a supplier who purchases gasoline in this state for the purpose of transporting or delivering, other than in the fuel supply tank of a motor vehicle, the gasoline to another jurisdiction;

(xi) "Gasohol" means an accountable product resulting from a blend of gasoline and ethanol. The term gasohol is included in the term gasoline;

(xii) "Gasoline" means the volatile substance produced from petroleum, natural gas, oil, shale or coal, sold under the name of gasoline and such other volatile and inflammable liquids, produced, manufactured, blended or compounded which can be used for operating or propelling motor vehicles, including all products having an initial boiling point of one hundred seventy (170) degrees Fahrenheit or less and including all products having an initial boiling point of more than one hundred seventy (170) degrees Fahrenheit of which ninety-five percent (95%) or more can be evaporated at or below four hundred sixty-four (464) degrees Fahrenheit except stove oil, furnace fuel, tractor fuel, diesel fuel, distillate, naphtha, kerosene and other products that do not come within the specification for gasoline, but shall include such other volatile and inflammable liquids produced, manufactured, blended or compounded which can be used for operating or propelling aircraft;

(xiii) "Import" means to bring gasoline into this state by any means of conveyance other than in the fuel supply tank of a motor vehicle. Gasoline delivered into this state from out of state by or for the seller constitutes an import by the

seller, and gasoline delivered by or for the purchaser constitutes an import for the purchaser;

(xiv) "Importer" means a person, other than a supplier, who purchases gasoline out of this state for the purpose of transporting or delivering, other than in the fuel supply tank of a motor vehicle, the gasoline into this state for sale, use or distribution within this state;

(xv) "Position holder" means with respect to gasoline in a terminal, the person who holds the inventory position in the gasoline as reflected on the records of the terminal operator. A person holds the inventory position when that person has a contractual agreement with the terminal operator for use of the storage facilities or other terminal related services at a terminal with respect to gasoline. The term also includes a terminal operator who owns gasoline in a terminal;

(xvi) "Rack" means a mechanism for delivering gasoline from a refinery or terminal into a transport truck, railroad car or other means of transfer that is outside of the terminal transfer system;

(xvii) "Refiner" means any person who produces, refines, manufactures, blends or compounds gasoline in this state for use, sale or distribution;

(xviii) "Supplier" means a person that is:

(A) Subject to the general taxing jurisdiction of this state;

(B) Registered pursuant to section 4101 of the federal Internal Revenue Code for transactions in motor fuels in the bulk transfer/terminal distribution system; and

(C) One (1) of the following:

(I) The position holder in a terminal or refinery in this state;

(II) An importer of motor fuel into this state from another jurisdiction;

(III) A person who acquires motor fuel from a terminal or refinery from a position holder pursuant to a two-party exchange; or

(IV) The position holder in a terminal or refinery outside this state with respect to motor fuel which that person imports into this state on the account of that person.

(D) "Supplier" also means a person that produces alcohol or alcohol derivative substances in this state, produces alcohol or alcohol derivative substances for import to this state into a terminal, or acquires upon import by truck or railcar into a terminal or refinery, alcohol or alcohol derivative substances.

(xix) "Terminal" means a gasoline storage and distribution facility that is supplied by pipeline or vessel, and from which gasoline may be removed at a rack;

(xx) "Terminal operator" means any person who owns, operates or otherwise controls a terminal;

(xxi) Repealed by Laws 2019, ch. 186, § 2.

(xxii) "Billed gallons" means the gallons billed to the customer;

(xxiii) "Accountable product" means any product that is subject to the reporting requirements of this state, regardless of its intended use or taxability;

(xxiv) "Alternative fuel" means as defined in W.S. 39-17-301(a)(iii);

(xxv) "Common carrier" means a person, including a railroad operator, who transports accountable product and who does not own the product;

(xxvi) "Gallon" means gallon as measured on a gross basis as defined in this section;

(xxvii) "Gross gallon" means a measured gallon without temperature or barometric adjustments.

(b) As used in this chapter, "motor fuels" means gasoline as defined in paragraph (a)(xii) of this section and diesel fuel as defined in W.S. 39-17-201(a)(xxi).

39-17-102. Administration; confidentiality.

(a) The administration of this article is vested in the department which shall prescribe the reporting format and forms for the making of returns, and assessment and collection of license taxes and fees hereby imposed. The department shall promulgate rules and regulations consistent with the provisions hereof as provided by the Wyoming Administrative Procedure Act necessary to the enforcement of the provisions of this article. All tax returns and records are open to examination by the director of the state department of audit or his deputies.

(b) No state employee who by virtue of his employment has knowledge of the business affairs of any person filing or required to file any tax returns under this article shall make known its contents in any manner or permit any person to have access to any returns or information contained therein except as provided by law or in the following cases:

(i) The delivery to the taxpayer or his legal representatives upon written request of a copy of any return or report in connection with his tax;

(ii) The publication of statistics so classified to prevent the identification of particular returns or reports;

(iii) The inspection by the attorney general of the report or return of any person who brings an action against the state, or against whom an action is contemplated or has been instituted;

(iv) The introduction into evidence of any report or return or information therefrom in any administrative or court proceeding to which the person making the report or return is a party;

(v) The furnishing of any information to the United States government and its territories, the District of Columbia, any state allowing similar privileges to the department or to the multistate tax commission for relay to tax officials of cooperating states. Information furnished shall be only for tax purposes;

(vi) The inspection of tax returns and records by the department of audit.

(c) Any person who violates subsection (b) of this section is guilty of a misdemeanor and upon conviction shall be fined

not more than one thousand dollars ($1,000.00), imprisoned for not more than one (1) year, or both.

39-17-103. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied and shall be collected a license tax on all gasoline used, sold or distributed for sale or use in this state except for those fuels exempted under W.S. 39-17-105;

(ii) Repealed by Laws 2015, ch. 46, § 2.

(b) Basis of tax. The following shall apply:

(i) The state of Wyoming preempts the field of imposing taxes upon sales of gasoline and no city, town or county may levy or collect taxes upon the sales of gasoline;

(ii) The taxes imposed on motor fuel shall be conclusively presumed to be a direct tax on the ultimate or retail consumer. When taxes are paid by any person other than the ultimate or retail consumer, the payment shall be considered as precollected and as an advance payment of the purpose of convenience and facility to the consumer and shall thereafter be added to the price of the motor fuel and recovered from the ultimate or retail consumer, regardless of where or how the taxable fuel is ultimately consumed.

(c) Taxpayer. The following shall apply:

(i) Every person who sells or offers to sell to the retail trade gasoline for use in motor vehicles shall conspicuously display a sign stating the price per gallon including all applicable taxes. The provisions of this subsection shall not apply to key lock or card lock fuel dispensing systems;

(ii) Every person who sells or offers to sell to the retail trade gasoline blended with alcohol or ethers for use in motor vehicles shall conspicuously display a sign on each pump dispensing the fuel stating the blend of gasoline and alcohol or ethers;

(iii) A terminal operator or bulk plant operator may rely on the representation made by the purchaser of motor fuel or the purchaser's agent concerning the destination state of the

motor fuel. A purchaser is liable for any tax due as a result of the purchaser's diversion of fuel from the represented destination state;

(iv) The taxes imposed on motor fuel shall be conclusively presumed to be a direct tax on the ultimate or retail consumer. When taxes are paid by any person other than the ultimate or retail consumer, the payment shall be considered as precollected and as an advance payment of the purpose of convenience and facility to the consumer and shall thereafter be added to the price of the motor fuel and recovered from the ultimate or retail consumer, regardless of where or how the taxable fuel is ultimately consumed.

39-17-104. Taxation rate.

(a) Except as otherwise provided by this section and W.S. 39-17-105, the total tax on gasoline shall be twenty-four cents ($.24) per gallon. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of twenty-three cents ($.23) per gallon on all gasoline used, sold or distributed for sale or use in this state except for those fuels exempted under W.S. 39-17-105;

(ii) Notwithstanding paragraph (i) of this subsection, gasoline sold for use in aircraft shall be taxed at four cents ($.04) per gallon except for those fuels exempted under W.S. 39-17-105;

(iii) In addition to the tax collected pursuant to paragraphs (i) and (ii) of this subsection, there is levied and shall be collected a license tax of one cent ($.01) per gallon on all gasoline used, sold or distributed for sale or use in this state except for those fuels exempted under W.S. 39-17-105(a).

(b) Amended and renumbered as (a)(ii) by Laws 2003, Ch. 15, § 1.

(c) Amended and renumbered as (a)(iii) by Laws 2003, Ch. 15, § 1.

(d) Repealed by Laws 2003, Ch. 15, § 2.

(e) Repealed by Laws 2015, ch. 28, § 3.

39-17-105. Exemptions.

(a) Gasoline sold at a Wyoming terminal rack for export, other than in the fuel supply tank of a motor vehicle, by a person licensed as an exporter in this state is exempt from the license tax imposed under W.S. 39-17-104(a)(i) through (iii). The exempt sales shall be reported on or before the last day of the month in a format required by the department. The sales reports are invalid if not submitted to the department within one (1) year following date of sale. Gasoline directly exported, other than in the fuel supply tank of a motor vehicle, by a Wyoming licensed supplier, is exempt from the additional license tax imposed under W.S. 39-17-104(a)(iii). Exchanges and sales of gasoline between suppliers are exempt from the license tax under this section.

(b) Repealed by Laws 1998, ch. 51, § 3.

(c) Repealed By Laws 2011, Ch. 99, § 2.

(d) Exchanges or sales of gasoline between suppliers are exempt from the license tax under this article. Gasoline directly exported, other than in the fuel supply tank of a motor vehicle, by a supplier is exempt from the license tax under this article.

39-17-106. Licenses; permits.

(a) Every supplier, refiner, distributor, terminal operator, importer or exporter of gasoline shall annually obtain from the department a license to conduct business in the state. Before beginning business as a supplier, distributor, terminal operator, importer, exporter or refiner, a person shall file an application with the department on forms prescribed and furnished by the department containing the information specified therein. The fee for each license is twenty-five dollars ($25.00). The department may revoke any license granted upon proof of violation of any provision of this article.

(b) Every dealer shall annually obtain from the department a license to conduct business in the state. Before beginning business as a dealer, a person shall file an application with the department on forms prescribed and furnished by the department containing the information specified therein. The application for the license shall state the location of each place where gasoline is to be sold or offered for sale. The license shall be used only for one (1) specific location by the

dealer in whose name it is issued. The license is valid for one (1) year or unless surrendered by the dealer for nonuse or revoked by the department. The dealer shall immediately return the license upon the sale or discontinuance of any licensed location. The license fee is twenty-five dollars ($25.00) for each location. The department may revoke any license granted upon proof of violation of the provisions of this article.

(c) Every person who supplies ethanol in this state, who imports ethanol into this state, or who exports ethanol from this state, shall annually obtain from the department a license to conduct business in this state. Before beginning business as a supplier, importer or exporter of ethanol, a person shall file an application with the department on forms prescribed and furnished by the department containing the information specified therein. The fee for each license is twenty-five dollars ($25.00). The department may revoke any license granted upon proof of violation of the provisions of this article or a violation of any rule or regulation adopted pursuant to this article.

(d) The department may enter into reciprocal agreements with other jurisdictions for the licensing of persons under this act who have been licensed under a similar law in another jurisdiction.

(e) The department may require bonds, or accept in lieu of a bond a certificate of deposit meeting the requirements of paragraph (vi) of this subsection, under this article as follows:

(i) Except as otherwise provided in this subsection, all licensees shall file with the department a bond in the sum of fifty thousand dollars ($50,000.00), or the equivalent of the licensee's tax liability for six (6) months, whichever is greater, at the discretion of the department. The department shall waive the bond if a licensee has established a good filing record which is complete, accurate and timely with the department for the preceding three (3) years;

(ii) When a distributor who has been in business for three (3) years or longer and has established a good filing record which is complete, accurate and timely with the department violates a provision of this article, the distributor shall file a bond with the department equal to the sum of the last available six (6) months tax liability;

(iii) The bond shall be executed with a corporate surety duly licensed to do business in this state. In lieu of a corporate surety bond, the department may accept a cash bond made payable to the department. Any interest earned on a cash bond shall accrue to the licensee. The bond shall be:

(A) Approved as to form by the Wyoming attorney general;

(B) Made payable to the department;

(C) Guarantee payment of delinquent taxes, penalties and interest due under this article and the return of the license issued under this article;

(D) Conditioned on the applicant not practicing any fraud, making any fraudulent representation or violating any law relating to the conduct of the business for which the applicant is licensed under this article.

(iv) Notwithstanding the waiver of a bond authorized under paragraph (i) of this subsection, the department may require a bond from any licensee whose license has been revoked or who violates any provision of this article. Any licensee who fails to file any report required under this article, remits insufficient funds or is delinquent in filing any two (2) times in a preceding twelve (12) month period shall be required to post a bond as provided in this subsection. Such bond may be waived by the department after a demonstration of a good filing record which is complete, accurate and timely by the licensee for a twelve (12) month period;

(v) Failure to post the required bond or certificate of deposit under this subsection shall result in the denial of a license;

(vi) In lieu of a surety or cash bond the department may accept a certificate of deposit under the following requirements:

(A) The certificate of deposit:

(I) Shall be issued by a financial institution authorized to do business in Wyoming and qualified by law to act as a depository of public funds in this state;

(II) Shall be payable not more than one (1) year after being deposited with the department.

(B) The department shall be given a first priority security interest in the certificate of deposit. The certificate of deposit shall not be subject to attachment or execution unless the attachment or execution arises out of a suit for delinquent taxes, penalties and interest due under this article and the return of the license issued under this article. The entire amount of the certificate of deposit shall be forfeited to the state if the licensee practices any fraud, makes any fraudulent representation or violates any law relating to the conduct of the business for which he is licensed under this article;

(C) The certificate of deposit and related documents providing for the security interest and forfeiture shall be approved as to form by the Wyoming attorney general;

(D) The licensee shall pay all cost incurred by the department to perfect its security interest;

(E) Any interest earned on a certificate of deposit shall accrue to the licensee.

(f) No person shall operate a commercial vehicle as defined in W.S. 31-18-101(a)(iii) between Wyoming and other jurisdictions unless the person has a valid international fuel tax agreement license and decals pursuant to W.S. 31-18-502 or a temporary permit under W.S. 31-18-201.

(g) Each applicant for an international fuel tax agreement license and decals shall file an application in a form and manner prescribed by the department and pay the applicable fees for the license and a decal as prescribed by the department pursuant to W.S. 31-18-502.

39-17-107. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) On or before the last day of each month:

(A) When gasoline is purchased in Wyoming from a Wyoming licensed supplier, the supplier shall report to the department all gallons used, sold or distributed in the state

during the preceding calendar month and remit all taxes due under this article;

(B) When gasoline is purchased out of Wyoming for use, sale or distribution in Wyoming, the Wyoming licensed supplier shall report to the department all gallons used, sold or distributed during the preceding calendar month and remit all taxes due under this article;

(C) When gasoline is purchased in Wyoming from a Wyoming licensed refiner, the refiner shall report to the department all gallons used, sold or distributed during the preceding calendar month and remit all taxes due under this article;

(D) A Wyoming licensed importer shall report to the department all gallons imported during the preceding calendar month and remit taxes due under this article unless the tax has been paid to an out-of-state licensed supplier;

(E) Any person acquiring ethanol or other blending components to blend with gasoline shall report to the department all gallons of ethanol or other blending components purchased and blended during the preceding calendar month and remit all additional taxes due on the ethanol or blending components.

(ii) Each person transporting, conveying or bringing gasoline into this state for sale, use or distribution in this state shall furnish the department a verified statement showing the number of gallons of gasoline delivered during the month preceding the report, the name of the person to whom the delivery was made and the place of delivery;

(iii) Each person who exports gasoline from this state shall report the number of gallons exported, the destination state and the name of the person to whom exported;

(iv) On or before the last day of each month:

(A) Each dealer, who is not licensed as a distributor, shall submit a statement to the department in a format required by the department showing the number of billed gallons of gasoline acquired, the person who supplied the gasoline and the total gallons sold during the preceding calendar month;

(B) Each ethanol producer, importer or exporter shall submit a statement to the department in a format required by the department showing the amount of ethanol produced, imported or exported for the purpose of blending with gasoline and the person who purchased the ethanol during the preceding calendar month;

(C) Each distributor or importer shall submit a statement to the department in a format required by the department for the preceding calendar month for the purpose of obtaining a refund from the department for taxes paid pursuant to this section.

(v) A person shall not transport motor fuel by railroad tank car or transport truck unless the person has a shipping document for its transportation that complies with this section. A shipping document issued by a terminal operator or the operator of a bulk plant shall contain the following information:

(A) The identification, including address, of the terminal or bulk plant from which the motor fuel was received;

(B) The date the motor fuel was removed;

(C) The amount of motor fuel removed, indicating gross or net gallons;

(D) The destination state of the motor fuel, as represented to the terminal operator by the transporter, the shipper or the shipper's agent;

(E) The name of the shipper of the gasoline within the bulk plant or terminal;

(F) The consignee's name and address;

(G) The transporter's name;

(H) Any other information required by the department for the enforcement of this article.

(vi) A person to whom a shipping document was issued shall:

(A) Carry the shipping document in the conveyance for which it was issued when transporting the motor fuel described in it;

(B) Show the shipping document to a law enforcement officer or authorized personnel of the department upon request;

(C) Deliver the motor fuel described in the shipping document to the destination state printed on it unless the person does all of the following:

(I) Notifies the department when transporting the motor fuel into a state other than the printed destination state that the person has received instructions for since the shipping document was issued to deliver the motor fuel to a different destination state;

(II) Writes on the shipping document the change in destination state;

(III) Gives a copy of the shipping document to the distributor or other person to whom the motor fuel is delivered.

(vii) A person to whom motor fuel is delivered by railroad tank car or transport truck shall not accept delivery of the motor fuel if the destination state shown on the shipping document for the motor fuel is a state other than Wyoming. The person to whom the fuel is delivered shall examine the shipping document and keep a copy of the shipping document;

(viii) Each supplier, refiner, terminal operator, importer, exporter, distributor and dealer shall keep and preserve the records relating to the purchase and sale of gasoline for three (3) years. The department may, by rule and regulation, authorize alternate methods of preserving the records required under this section;

(ix) Each person transporting, conveying or importing gasoline into the state or producing, refining, manufacturing, blending or compounding and using, selling or distributing gasoline for sale or use in this state shall keep and preserve the records relating to the purchase or sale of gasoline for three (3) years;

(x) Repealed by Laws 1998, ch. 51, § 3.

(xi) On or before the last day of the month following each calendar quarter, each carrier licensed under the provisions of the international fuel tax agreement shall file, in a format required by the department, a report indicating the total number of miles traveled in all jurisdictions by the operator's vehicles subject to the tax under this article, the total number of miles traveled by those vehicles in this state, the amount of gasoline used by those vehicles in all jurisdictions, the amount of tax under this article paid during the calendar quarter and any other information required by the department to compute the licensee's tax liability. The licensee shall pay all taxes due under this article at the time the report is filed. If the tax on gasoline imported in the fuel supply tanks of motor vehicles for taxable use on Wyoming highways can be more accurately determined on a mileage basis, the department may approve and adopt that basis. In the absence of mileage records showing the number of miles actually operated per gallon of gasoline consumed, it shall be presumed that not less than one (1) gallon of gasoline was consumed for every four (4) miles traveled.

(b) Payment. The following shall apply:

(i) On or before the last day of each month every supplier, refiner, terminal operator and importer shall pay to the department all license taxes imposed by this article which are due based upon the statement submitted under W.S. 39-17-107(a)(i)(A). Payment may be made by electronic funds transfer;

(ii) The supplier, refiner or importer shall not require payment from the distributor of the license taxes imposed under this article until three (3) business days prior to the date which the taxes are required to be remitted to the state by the supplier, refiner or importer. A licensed distributor may elect to make delayed payments to a licensed supplier, refiner or importer, provided:

(A) If the supplier, refiner or importer has an electronic funds transfer program in operation, the payment is made by electronic funds transfer;

(B) The distributor continues to make timely payments to the supplier, refiner or importer.

(iii) A distributor or importer who owns a bulk plant in this state may take a shrinkage credit of one percent (1%) on gross gallons of bulk gasoline purchased directly from a terminal and delivered in this state for use, sale or distribution. This credit may be claimed on the monthly tax return. A distributor or importer who does not own a bulk plant, but owns retail locations and distributes gasoline to those locations only shall be entitled to the shrinkage credit on gross gallons of bulk gasoline delivered.

(c) Timelines. The following shall apply:

(i) Any report, claims, tax return, statement or other document or payments required or authorized by this article to be made or filed to or with the department and which is:

(A) Transmitted through the United States mail is deemed filed and received by the department on the date shown by the post office cancellation mark stamped on the envelope or other appropriate wrapper containing it;

(B) Mailed but not received by the department or where received but the cancellation mark is illegible, erroneous or omitted, is deemed filed and received on the date mailed if the sender establishes it was deposited in the mail on or before the due date for filing and submits a duplicate within thirty (30) days following written notification by the department of the nonreceipt;

(C) Received through electronic funds transfer is deemed to have been received when the electronic funds transfer transmission is received by the department;

(D) Received through electronic data interchange is deemed to have been received when the electronic data interchange transmission is received by the department.

(ii) Any tax return or license application that is not signed and any tax return which does not contain all pertinent information is considered not filed until the licensee signs or supplies the required information to the department. If the information required in the documents is presented to the department in a format other than that prescribed or otherwise approved by the department, the tax return, application or claim for refund or credit shall be deemed not filed. The licensee shall have fifteen (15) business days to provide the information

requested in a manner prescribed or otherwise approved by the department. If the licensee provides the information requested by the department within fifteen (15) business days, the tax return or license application shall be deemed to have been timely filed;

(iii) Evidence that correspondence mailed from the department to the last known address of a person shall be deemed prima facie evidence that the person received the correspondence after five (5) business days have elapsed from the date the correspondence was mailed. As used in this section, "last known address" means the most current address on file with the department.

(d) The department shall promulgate rules and regulations necessary to define the reporting format requirement for all licensees.

39-17-108. Enforcement.

(a) Audits. All tax returns and records are open to examination by the director of the state department of audit or his deputies.

(b) Interest. The license taxes and penalty shall be collected by the department together with interest of one percent (1%) per month on the license taxes from the due date until payment.

(c) Penalties. The following shall apply:

(i) Any person who conducts the business of a supplier, refiner, distributor, terminal operator, importer, exporter or dealer without holding a valid license as specified in W.S. 39-17-106 is guilty of a misdemeanor punishable as provided in paragraph (vii) of this subsection. Each day in violation of the provisions of this section constitutes a separate offense;

(ii) If any person fails or refuses to file the monthly statement and remit the tax as provided by W.S. 39-17-107(a)(i), the department shall make a statement for that person from the best information available and from such statement shall determine the amount of license taxes required to be paid and add thereto a penalty of ten percent (10%) of the taxes due. The department shall notify the delinquent taxpayer of the total amount due by serving written notice upon such

person personally or by United States mail to the last known address as shown on the records of the department. If the delinquent taxpayer proves to the department that the delinquency was due to a reasonable cause, the department shall waive the penalty provided in this paragraph. If the delinquent taxpayer after receiving the statement prepared by the department later renders to the department a true statement covering the same calendar month, the department shall use such statement, adding the penalty of ten percent (10%) and interest of one percent (1%) per month on the license taxes from the due date until payment. The penalty shall be waived by the department upon satisfactory written proof the delinquency was due to a reasonable cause;

(iii) Any person who fails to furnish any report or remit any license tax to the department as required by this article is guilty of a misdemeanor. Each offense is punishable as provided in paragraph (vii) of this subsection. In addition, the department may suspend or revoke any license held by the offender and may require the offender, as a condition of any future licensing under this article, to provide a surety bond, cash bond or certificate of deposit as provided by W.S. 39-17-106(e);

(iv) Any supplier, refiner, terminal operator, importer, exporter or distributor selling gasoline subject to the license taxes imposed by this article while delinquent in the payment of any such taxes is liable for double the amount due to be recovered in a suit instituted by and in the name of the state of Wyoming. Upon application made by the state a writ of injunction may be issued, without requiring bond, against the defendants enjoining and restraining them from selling or offering to sell in the state gasoline until the license taxes are paid. Upon application made by the state a receiver of the property and business of the defendant may be appointed to impound the same as security for the delinquent tax and any judgment recovered in the suit;

(v) The department may revoke any license granted upon proof of violation of any provision of this article;

(vi) Any person who does not display the price per gallon including all applicable taxes at which gasoline is to be sold as provided by W.S. 39-17-103(c)(i) and (ii) is guilty of a misdemeanor punishable as provided in paragraph (vii) of this subsection;

(vii) Any person violating any provision of this article, or who procures, aids or abets any person in a violation or noncompliance is guilty of a misdemeanor and upon conviction shall be fined not more than seven hundred fifty dollars ($750.00), imprisoned for not more than six (6) months or both;

(viii) The Wyoming highway patrol and all peace officers of any county or municipality shall aid in the enforcement of this article.

(d) Liens. There are no specific applicable provisions for liens for this article.

(e) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-17-109. Taxpayer remedies.

(a) Interpretation requests. There are no specific applicable provisions for interpretation requests for this article.

(b) Appeals. The following shall apply:

(i) Any person aggrieved by any final administrative decision of the department concerning the assessment of fuel taxes may appeal to the state board of equalization. Appeals shall be made in a timely manner as provided by rules and regulations of the board of equalization by filing with the board a notice of appeal specifying the grounds for the appeal;

(ii) The department shall, in a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;

(iii) Any person, including the department, aggrieved by any order issued by the state board of equalization may appeal the decision of the board to the first judicial district court in Laramie county;

(iv) Except as otherwise provided in this section, no person aggrieved by the payment of taxes or any penalty or interest imposed by this article shall appeal a decision of the state board until all applicable taxes, penalties and interest have been paid.

(c) Refunds. The following shall apply:

(i) Repealed by Laws 1998, ch. 51, § 3.

(ii) Gasoline or gasohol purchased from a Wyoming licensed distributor or dealer by the University of Wyoming and community colleges and public schools located in Wyoming is subject to refund of the license tax. The record of purchases under this paragraph shall be submitted monthly by the purchaser on refund forms provided by or in a format required by the department, along with receipts detailing gallons purchased and license taxes paid. The refund form and receipts are invalid if not submitted to the department within one (1) year following date of purchase;

(iii) Repealed by Laws 1998, ch. 51, § 3.

(iv) On or before the last day of each month every distributor shall submit a statement to the department on forms furnished by or in a format required by the department for the preceding calendar month for the purpose of obtaining a refund from the department for taxes paid pursuant to W.S. 39-17-107(a)(i);

(v) Any person exporting gasoline from Wyoming for which the license tax has been paid is subject to a refund of the license tax paid. The refund request shall be submitted on or before the last day of the month on forms provided by or in a format required by the department. The refund request is invalid if not submitted within one (1) year of the date of purchase;

(vi) Gasoline purchased for agricultural purposes as defined in W.S. 39-17-101(a)(i) is qualified for a refund of the license tax imposed under W.S. 39-17-104(a)(i) and (ii) as declared by the applicant. Any person claiming a refund of the agricultural gas tax for which the license tax has been paid shall submit a record of purchases and shall specify the percentage of such purchases qualifying for the refund on a form provided by or in a format required by the department, along with receipts detailing the bulk gallons purchased and license taxes paid. The department shall establish by rule a form or the format for applying for the refund under this subsection. The refund form and receipts shall be invalid if not submitted to the department within eighteen (18) months following the date of purchase. Not to exceed sixty (60) days following submission of

the information required by this paragraph, the department shall issue a refund of the qualified gasoline license tax.

(d) Credits. The following shall apply:

(i) Repealed by Laws 2012, ch. 105, § 1.

(ii) Repealed by Laws 2012, ch. 105, § 1.

(iii) Repealed by Laws 2012, ch. 105, § 1.

(iv) Repealed by Laws 2012, ch. 105, § 1.

(v) Repealed by Laws 2012, ch. 105, § 1.

(vi) Repealed by Laws 2012, ch. 105, § 1.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. There are no specific applicable provisions for escrow for this article.

39-17-110. Statute of limitations.

(a) The refund form and receipts, as provided for in W.S. 39-17-109(c)(ii) are invalid if not submitted to the department within one (1) year following date of purchase.

(b) The record and sales slip shall be preserved by each refiner or distributor and each purchaser for three (3) years.

39-17-111. Distribution.

(a) All gasoline license taxes and fees received under this article shall be credited to the proper accounts as specified by the department and in subsection (d) of this section.

(b) The department shall deposit all license fees under W.S. 39-17-106 into the state highway fund with receipt and acknowledgement submitted to the state treasurer.

(c) The department shall credit to appropriate accounts based upon deductions from the taxes collected under this article in the following order:

(i) Deduct the pro rata share of the cost of collecting the taxes received from gasoline used for aircraft at any municipal or county airport and distribute the remainder to the city, town or county where the airport is located. These funds shall be used for the maintenance of the airport;

(ii) Deduct an amount collected on fuel used in snowmobiles, computed by multiplying the number of snowmobiles for which registration and user fees have been paid during the current fiscal year under W.S. 31-2-404(a)(i) and (iii) and 31-2-409(a)(ii) and (iii) times twenty-eight dollars and seventy-five cents ($28.75) plus the number of gallons of gasoline used by snowmobiles for which registration fees have been paid during the current fiscal year under W.S. 31-2-404(a)(ii) times the current gasoline tax rate as defined by W.S. 39-17-104(a)(i). The number of gallons used by commercial snowmobiles shall be reported to the department by all businesses offering commercial snowmobile recreational leasing. The amounts computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve snowmobile trails in Wyoming;

(iii) Deduct an amount collected on fuel used in motorboats, computed by multiplying the number of motorboats numbered during the current fiscal year under W.S. 41-13-102 plus the number of nonresident motorboats for which aquatic invasive species fees have been paid during the immediately preceding fiscal year in accordance with W.S. 23-4-204 times twenty-eight dollars and seventy-five cents ($28.75). The amount computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve, construct, maintain, operate and ensure the safety of facilities for use by motorboats and motorboat users at state parks and state recreation areas and to provide grants to governmental entities for improvement, construction, maintenance, operation and ensuring the safety of publicly owned boating facilities at public parks and recreational facilities;

(iv) Deduct an amount collected on fuel used in off-road recreational vehicles, computed by multiplying the number of off-road recreational vehicles for which user registration fees have been paid during the current fiscal year under W.S. 31-2-703(a) times eighteen dollars and forty cents ($18.40). The amount computed shall be credited to a separate account to be expended by the department of state parks and cultural resources to improve off-road recreational vehicle trails in Wyoming.

(d) After crediting the amounts provided by subsection (c) of this section, the department shall deposit the balance of taxes collected under this article into the accounts within the state highway fund created under this subsection, with receipt and acknowledgement submitted to the state treasurer, as follows:

(i) Thirteen and one-half percent (13.5%) shall be distributed monthly to county treasurers. Each county treasurer shall credit such revenues to the county road fund for the improvement and maintenance of county roads. The distribution to each county shall be based on:

(A) One-third (1/3) in the ratio in which the area of the county bears to the total area of the state;

(B) One-third (1/3) in the ratio in which the rural population including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the state;

(C) One-third (1/3) in the ratio in which the assessed valuation of the county bears to the last total assessed valuation of the state.

(ii) Fourteen percent (14%) shall be credited to the county treasurers of the various counties for their road construction funds, except that an amount equal to the contribution required of the counties for the cost of the university's technology transfer program under W.S. 21-17-115(a)(ii) or thirty-one thousand two hundred fifty dollars ($31,250.00), whichever is less shall be first distributed to the highway fund, plus an amount not to exceed one hundred fifty thousand dollars ($150,000.00) per year shall first be distributed to the highway fund for the University of Wyoming technology transfer program’s county road inventory program. Each county treasurer shall credit the revenues to the road construction fund in that county. The department shall allocate to each county a share based fifty percent (50%) upon the ratio which the rural population of each county including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the state and fifty percent (50%) based on the ratio which the area of the county bears to the total area of the state. Any interest earned on invested funds allocated to

counties shall be retained by each county and shall be used for project costs as provided by W.S. 24-2-110(a);

(iii) Fifteen percent (15%) shall be distributed as follows:

(A) To the highway fund, an amount equal to the contribution required of the cities and town for the cost of the university's technology transfer program under W.S. 21-17-115(a)(iii) or thirty-one thousand two hundred fifty dollars ($31,250.00), whichever is less;

(B) The remainder to be distributed monthly to incorporated cities and towns to be used in their street and alley programs as follows:

(I) Seventy-five percent (75%) based on the taxes paid upon gasoline sold to and distributed by dealers located within each incorporated city and town;

(II) Twenty-five percent (25%) in the ratio which the population of each city or town bears to the total population of all cities and towns.

(iv) Fifty-seven and one-half percent (57.5%) to the state highway account. Any funds deposited to the highway fund under this paragraph which are attributable to the increase in fuel taxes authorized by 2013 Wyoming Session Laws, Chapter 49, Section 1 and effective July 1, 2013 shall be separately accounted for by the department of transportation. The department shall provide a comprehensive report on revenue and expenditures attributable to the 2013 increase to the joint appropriations interim committee and the joint transportation, highways and military affairs interim committee on or before November 15 of each year, from the effective date of this act through November 15, 2020.

(e) Repealed By Laws 2009, Ch. 170, § 2.

(f) All taxes collected under W.S. 39-17-104(a)(iii) shall be deposited into the state highway fund with receipt and acknowledgement submitted to the state treasurer. The provisions of this section shall not apply to the tax imposed by W.S. 39-17-104(a)(iii). Any refund for any overpayment of this one cent ($.01) tax shall be taken from the taxes collected pursuant to W.S. 39-17-104(a)(iii).

(g) Repealed By Laws 2003, Ch. 15, § 2.

(h) Repealed By Laws 2005, ch. 105, § 2,

ARTICLE 2 - DIESEL FUEL TAXES

39-17-201. Definitions.

(a) As used in this article:

(i) "Agricultural purposes" means the cultivation of soil, raising or harvesting any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry, furbearing animals and wildlife for gain, sale or profit, but excluding a custom operation;

(ii) "Bulk plant" means a fuel storage and distribution facility, other than a terminal, from which reportable fuel may be removed at a rack;

(iii) "Bulk diesel fuel" means thirty-five (35) gallons or more purchased and delivered at one (1) time, excluding diesel fuel delivered into the attached diesel fuel tanks or auxiliary tanks of a licensed motor vehicle;

(iv) "Commercial vehicle" means as defined in W.S. 31-1-101(a)(i);

(v) "Custom operation" means any agricultural purpose done for hire;

(vi) "Dealer" means any person who sells or offers to sell diesel fuel at a specific retail location in the state;

(vii) "Department" means the department of transportation;

(viii) "Distributor" means any person who receives diesel fuel for distribution for resale or use in this state;

(ix) "Dyed diesel fuel" means diesel fuel that is dyed pursuant to regulations issued by the United States internal revenue service or the department;

(x) "Export" means to obtain diesel fuel in this state for sale or distribution in another state. Diesel fuel

delivered out of Wyoming by or for the seller constitutes an export by the seller and diesel fuel delivered out of Wyoming by or for the purchaser constitutes an export by the purchaser;

(xi) "Exporter" means a person, other than a supplier, who purchases diesel fuel in this state for the purpose of transporting or delivering, other than in the fuel supply tank of a motor vehicle, diesel fuel to another jurisdiction;

(xii) "Highway" means any road, thoroughfare or public way of any kind in Wyoming except United States forest service development roads and any public highway which is required to be maintained entirely at private expense;

(xiii) "Import" means to bring diesel fuel into this state by any means of conveyance other than in the fuel supply tank of a motor vehicle. Diesel fuel delivered into this state from out of state by or for the seller constitutes an import by the seller, and diesel fuel delivered into this state from out of state by or for the purchaser constitutes an import by the purchaser;

(xiv) "Importer" means any person other than a supplier who purchases diesel fuel out of this state for the purpose of transporting or delivering, other than in the fuel supply tank of a motor vehicle, the diesel fuel into this state for sale, use or distribution within this state;

(xv) "Lessor" means any person who, under the terms of a lease, grants the legal right of possession, control of and responsibility for the operation of a vehicle to another person;

(xvi) "Person" means, for purposes of collecting the tax provided by W.S. 39-17-204(a)(ii), an individual, partnership, corporation, joint stock company or other association or entity, public or private;

(xvii) Repealed By Laws 2009, Ch. 170, § 2.

(xviii) "Position holder" means with respect to diesel fuels in a terminal, the person who holds the inventory position in the diesel fuels as reflected on the records of the terminal operator. A person holds the inventory position when that person has a contractual agreement with the terminal operator for use of the storage facilities or other terminal related services at a terminal with respect to diesel fuels.

The term also includes a terminal operator who owns diesel fuels in a terminal;

(xix) "Rack" means a mechanism for delivering diesel fuels from a refinery or terminal into a transport truck, railroad car or other means of transfer that is outside of the terminal transfer system;

(xx) "Refiner" means any person who produces, refines, manufactures, blends or compounds diesel fuels in this state for use, sale or distribution;

(xxi) "Diesel fuels" means those combustible gases and liquids commonly referred to as diesel fuel or any other volatile liquid of less than forty-six (46) degrees American petroleum industry gravity test, except liquid petroleum gas, when actually sold for use in motor vehicles for operation upon public roads and highways. The term "diesel fuels" includes jet fuel which is the volatile substance produced from petroleum, natural gas, oil, shale or coal and sold under the name of jet fuel and kerosene and any type of additive when the additive is mixed or blended into diesel fuel, excluding a pour point depressant. For the purposes of collecting the tax provided by W.S. 39-17-204(a)(ii) the term "diesel fuel" includes all diesel fuel consumed or purchased for any and all purposes;

(xxii) "Supplier" means a person that is:

(A) Subject to the general taxing jurisdiction of this state;

(B) Registered pursuant to section 4101 of the federal Internal Revenue Code for transactions in motor fuels in the bulk transfer/terminal distribution system; and

(C) One (1) of the following:

(I) The position holder in a terminal or refinery in this state;

(II) An importer of motor fuel into this state from another jurisdiction;

(III) A person who acquires motor fuel from a terminal or refinery from a position holder pursuant to a two-party exchange; or

(IV) The position holder in a terminal or refinery outside this state with respect to motor fuel which that person imports into this state on the account of that person.

(D) "Supplier" also means a person that produces alcohol or alcohol derivative substances in this state, produces alcohol or alcohol derivative substances for import to this state into a terminal, or acquires upon import by truck or railcar into a terminal or refinery, alcohol or alcohol derivative substances.

(xxiii) "Terminal" means a diesel fuels storage and distribution facility that is supplied by pipeline or vessel, and from which diesel fuels may be removed at a rack;

(xxiv) "Terminal operator" means any person who owns, operates or otherwise controls a terminal;

(xxv) Repealed by Laws 2019, ch. 186, § 2.

(xxvi) "Use" means the consumption of fuel in a motor vehicle upon a highway and includes the reception of diesel fuel into any tank on a motor vehicle which is used by the engine that generates motive power for the vehicle and, for the purposes of collecting the tax provided by W.S. 39-17-204(a)(ii), includes all diesel fuels consumed for any and all purposes;

(xxvii) "User" means any person who uses diesel fuel within this state in an internal combustion engine for the generation of power to propel a motor vehicle upon a highway and, for the purposes of collecting the tax provided by W.S. 39-17-204(a)(ii), includes any person who uses diesel fuel within this state for any and all purposes;

(xxviii) "Billed gallons" means the gallons billed to the customer;

(xxix) "Accountable product" means any product that is subject to the reporting requirements of this state, regardless of its intended use or taxability;

(xxx) "Alternative fuel" means as defined in W.S. 39-17-301(a)(iii);

(xxxi) "Biodiesel" means a fuel comprised of mono-alkyl esters of long chain fatty acids generally derived from vegetable oils or animal fats, designated B100, and meeting the requirements of ASTM D6751 for use in diesel engines;

(xxxii) "Biodiesel blend" means a blend of biodiesel fuel meeting ASTM D6751 with petroleum based diesel fuel, designated Bxx, where xx represents the volume percentage of biodiesel fuel in the blend;

(xxxiii) "Common carrier" means a person, including a railroad operator, who transports accountable product and who does not own the product;

(xxxiv) "Gallon" means gallon as measured on a gross basis as defined in this section;

(xxxv) "Gross gallon" means a measured gallon without temperature or barometric adjustments.

39-17-202. Administration; confidentiality.

(a) The administration of this article is vested in the department which shall prescribe the reporting format and forms for the making of returns, and assessment and collection of license taxes and fees hereby imposed. The department shall promulgate rules and regulations consistent with the provisions hereof as provided by the Wyoming Administrative Procedure Act necessary to the enforcement of the provisions of this article. All tax records specified in this article are open to examination by the director of the state department of audit or his deputies.

(b) No state employee who by virtue of his employment has knowledge of the business affairs of any person filing or required to file any tax returns under this article shall make known its contents in any manner or permit any person to have access to any returns or information contained therein except as provided by law or in the following cases:

(i) The delivery to the taxpayer or his legal representatives upon written request of a copy of any return or report in connection with his tax;

(ii) The publication of statistics so classified to prevent the identification of particular returns or reports;

(iii) The inspection by the attorney general of the report or return of any person who brings an action against the state, or against whom an action is contemplated or has been instituted;

(iv) The introduction into evidence of any report or return or information therefrom in any administrative or court proceeding to which the person making the report or return is a party;

(v) The furnishing of any information to the United States government and its territories, the District of Columbia, any state allowing similar privileges to the department or to the multistate tax commission for relay to tax officials of cooperating states. Information furnished shall be only for tax purposes;

(vi) The inspection of tax returns and records by the department of audit.

(c) Any person who violates subsection (b) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00), imprisoned for not more than one (1) year, or both.

(d) The department may enter into cooperative agreements with other jurisdictions, for the exchange of information and auditing of users of motor fuels used in fleets of motor vehicles operated or intended to operate interstate. An agreement, declaration of amendment is not effective until stated in writing and filed with the department.

(e) An agreement may provide for determining the base jurisdiction for users, users records requirements, audit procedures, exchange of information, persons eligible for tax licensing, defining qualified motor vehicles, determining if bonding is required, specifying reporting requirements and periods including defining uniform penalty and interest rates for late reporting, determining methods for collecting and forwarding of motor fuel taxes and penalties to another member jurisdiction, paying interest on certain refund requests and other provisions as will facilitate the administration of the agreement.

(f) The department may, as required by the terms of an agreement, forward to officers or agents of another jurisdiction any information in the department's possession relative to the

manufacture, receipts, sale, use, transportation, or shipment of motor fuels by any person. The department may disclose to officers or agents of another member jurisdiction the location of officers, motor vehicles and other real and personal property of users of motor fuels.

(g) An agreement may provide for each member jurisdiction to audit the records of persons based in the jurisdiction to determine if the motor fuel taxes due each jurisdiction are properly reported and paid. Each state shall forward the findings of the audits performed on persons based in the jurisdiction to each jurisdiction in which the person has taxable use of motor fuels. For persons not based in this state and who have taxable use of motor fuel in this state, the department may serve the audit findings received from another jurisdiction, in the form of an assessment, on the person as though an audit was conducted by the department.

(h) Any agreement entered into pursuant to this section does not preclude the department from auditing the records of any licensee under this chapter.

(j) If the department enters into any agreement under the authority of this section and the provisions set forth in the agreement are in conflict with any rules or regulations promulgated by the department, the agreement provisions prevail.

(k) Repealed By Laws 1999, ch. 14, § 2.

39-17-203. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied and shall be collected a license tax on all diesel fuels used, sold or distributed for sale or use in this state except for those fuels exempted in W.S. 39-17-205;

(ii) Repealed by Laws 2015, ch. 46, § 2.

(iii) A terminal operator or bulk plant operator may rely on the representation made by the purchaser of motor fuel or the purchaser's agent concerning the destination state of the motor fuel. A purchaser is liable for any tax due as a result of the purchaser's diversion of fuel from the represented destination state;

(iv) Any user not otherwise required to be licensed and report the tax levied pursuant to this section under the provisions of W.S. 39-17-207 or 39-17-206 shall be required to be licensed and report all taxes due under this section pursuant to the provisions of W.S. 39-17-206 and 39-17-207.

(b) Basis of tax. The following shall apply:

(i) The state of Wyoming preempts the field of imposing taxes upon sales and use of diesel fuels and no city, town or county may levy or collect taxes upon the sales or use of diesel fuels;

(ii) The taxes imposed on diesel fuel shall be conclusively presumed to be a direct tax on the ultimate or retail consumer. When taxes are paid by any person other than the ultimate or retail consumer, the payment shall be considered as precollected and as an advance payment for the purpose of convenience and facility to the consumer and shall thereafter be added to the price of the diesel fuel and recovered from the ultimate or retail consumer, regardless of where or how the taxable fuel is ultimately consumed;

(iii) When a supplier, distributor, refiner, importer or exporter imports diesel fuel into or exports diesel fuel from the state of Wyoming in the fuel supply tanks of motor vehicles, the amount of diesel fuel consumed in the vehicles on Wyoming highways shall be deemed to be the product of the total amount of the diesel fuel consumed in his entire operations within and without this state times the total number of miles traveled on the highways within this state divided by the total number of miles traveled within and without the state. In the absence of mileage records, the department may by rule promulgated pursuant to W.S. 39-17-202(a) adopt the mileage basis for determining the taxable use of diesel fuel used in those motor vehicles which travel regularly over prescribed courses on and off the highways within the state of Wyoming. In the absence of records showing the number of miles actually operated per gallon of diesel fuel consumed, it shall be presumed that not less than one (1) gallon of diesel fuel was consumed for every four (4) miles traveled;

(iv) A Wyoming licensed supplier, distributor, refiner or importer who is unable to recover the license taxes due from a bulk sale to a licensee who is other than an end-user and is not owned, rented or leased by the supplier, distributor, refiner or importer requesting the credit is not liable for the taxes and may credit the amount of unpaid taxes against a later

remittance of taxes required under W.S. 39-17-204(a)(i). The department shall promulgate rules to implement this paragraph.

(c) Taxpayer. The following shall apply:

(i) The taxes imposed on motor fuel shall be conclusively presumed to be a direct tax on the ultimate or retail consumer. When taxes are paid by any person other than the ultimate or retail consumer, the payment shall be considered as precollected and as an advance payment for the purpose of convenience and facility to the consumer and shall thereafter be added to the price of the motor fuel and recovered from the ultimate or retail consumer, regardless of where or how the taxable fuel is ultimately consumed;

(ii) A terminal operator, distributor or supplier may rely on the representation made by the purchaser of motor fuel or the purchaser's agent concerning the destination state of the motor fuel. A distributor or supplier is liable for any tax due as a result of the distributor's or supplier's diversion of fuel from the represented destination state;

(iii) Every person who sells or offers to sell to the retail trade diesel fuels for use in motor vehicles shall conspicuously display a sign stating the price per gallon including all applicable taxes. The provision of this paragraph shall not apply to key lock or card lock fuel dispensing systems.

39-17-204. Taxation rate.

(a) Except as otherwise provided by this section and W.S. 39-17-205, the total tax on diesel fuels shall be twenty-four cents ($.24) per gallon. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of twenty-three cents ($.23) per gallon on all diesel fuels used, sold or distributed for sale or use in this state;

(ii) In addition to the tax collected pursuant to paragraph (i) of this subsection, there is levied and shall be collected a license tax of one cent ($.01) per gallon on all diesel fuels used, sold or distributed for sale or use in this state except for those fuels exempted in W.S. 39-17-205(b) and (e);

(iii) Notwithstanding paragraph (i) of this subsection, jet fuel sold for use in aircraft shall be taxed at four cents ($.04) per gallon.

(b) Amended and renumbered as (a)(ii) by Laws 2003, Ch. 15, § 1.

(c) Repealed By Laws 2003, Ch. 15, § 2.

(d) Repealed By Laws 2003, Ch. 15, § 2.

(e) Repealed by Laws 2015, ch. 28, § 3.

39-17-205. Exemptions.

(a) Repealed by Laws 1998, ch. 51, § 3.

(b) Diesel fuel sold at a Wyoming terminal rack for export, other than in the fuel supply tank of a motor vehicle, by a person licensed as an exporter in this state is exempt from the license tax imposed under W.S. 39-17-204(a)(i) through (iii). The exempt sales shall be reported on or before the last day of the month in a format required by the department. The sales reports are invalid if not submitted to the department within one (1) year following the date of sale.

(c) Exchanges or sales of diesel fuel between suppliers are exempt from the license tax under W.S. 39-17-204(a)(i). Diesel fuel directly exported, other than in the fuel supply tank of a motor vehicle, by a supplier is exempt from the license tax under W.S. 39-17-204(a)(i).

(d) Dyed diesel fuel as defined in W.S. 39-17-201(a)(ix) is exempt from the license tax under W.S. 39-17-204(a)(i).

(e) Diesel fuel directly exported, other than in the fuel supply tank of a motor vehicle, by a Wyoming licensed supplier is exempt from the additional license tax imposed under W.S. 39-17-204(a)(ii).

39-17-206. Licenses; permits.

(a) Every supplier, refiner, distributor, terminal operator, importer or exporter shall annually obtain a diesel fuel tax license from the department to conduct business in this state for a fee of twenty-five dollars ($25.00). The license is not transferable and is valid for one (1) year or unless revoked

by the department upon proof of violation of any provision of this article or surrendered by the licensee. Before beginning business as a supplier, refiner, distributor, terminal operator, importer or exporter, a person shall file an application with the department on forms prescribed and furnished by the department containing the information specified therein.

(b) Every dealer shall annually obtain from the department a license to conduct business in the state. Prior to the commencement of business, an application for license shall be filed with the department on forms prescribed and furnished by the department setting forth the information as requested by the department. The application for the license shall state the location of each place where diesel fuel is to be sold or offered for sale. The license shall be used only for one (1) specific location by the dealer in whose name it is issued and may be revoked by the department upon proof of violation of the provisions of this article. The dealer shall immediately return the license upon the sale or discontinuance of any licensed location. The license fee is twenty-five dollars ($25.00) for each location.

(c) No person shall operate a commercial vehicle in Wyoming and in other jurisdictions unless the person has a valid international fuel tax agreement license and decals pursuant to W.S. 31-18-502 or a temporary permit under W.S. 31-18-201.

(d) Each applicant for international fuel tax agreement license and decals shall file an application in a form and manner prescribed by the department, and pay the fees for the license and decals as prescribed by the department pursuant to W.S 31-18-502.

(e) Repealed by Laws 1998, ch. 51, § 3.

(f) On or before the last day of the month following each calendar quarter, each carrier licensed under the provisions of the international fuel tax agreement shall file, in a format prescribed by the department, a report indicating the total number of miles traveled in all jurisdictions by the operator's vehicles subject to the tax under this section, the total number of miles traveled by those vehicles in this state, the amount of diesel fuel used by those vehicles in all jurisdictions, the amount of tax under this article paid during the calendar quarter and any other information required by the department to compute the licensee's tax liability. The licensee shall pay all taxes due under this article at the time the report is

filed. If the tax on diesel fuel imported into this state in the fuel supply tanks of motor vehicles for taxable use on Wyoming highways can be more accurately determined on a mileage basis the department may approve and adopt that basis. In the absence of mileage records showing the number of miles actually operated per gallon of diesel fuel consumed, it shall be presumed that not less than one (1) gallon of diesel fuel was consumed for every four (4) miles traveled. The department shall by rule promulgated pursuant to W.S. 39-17-202(a) prescribe procedures under which a diesel fuel user who is entitled to at least a two hundred fifty dollar ($250.00) refund of tax under this article for purchases and use of fuel in any calendar month may apply for and receive the refund at any time after the last day of that month.

(g) Credit shall be given for tax paid on fuel purchased in Wyoming but not used in Wyoming and may be carried forward to succeeding reporting periods.

(h) Repealed by Laws 1998, ch. 51, § 3.

(j) Repealed By Laws 2007, Ch. 11, § 2.

(k) The department may require bonds, or accept in lieu of a bond a certificate of deposit meeting the requirements of paragraph (vi) of this subsection, under this article as follows:

(i) Except as otherwise provided in this subsection, all licensees shall file with the department a bond in the sum of fifty thousand dollars ($50,000.00), or the equivalent of the licensee's tax liability for six (6) months, whichever is greater, at the discretion of the department. The department shall waive the bond if a licensee has established a good filing record which is complete, accurate and timely with the department for the preceding three (3) years;

(ii) When a distributor who has been in business for three (3) years or longer and has established a good filing record which is complete, accurate and timely with the department violates a provision of this article, the distributor shall file a bond with the department equal to the sum of the last available six (6) months tax liability;

(iii) The bond shall be executed with a corporate surety duly licensed to do business in this state. In lieu of a corporate surety bond, the department may accept a cash bond

made payable to the department. Any interest earned on a cash bond shall accrue to the licensee. The bond shall be:

(A) Approved as to form by the Wyoming attorney general;

(B) Made payable to the department;

(C) Guarantee payment of delinquent taxes, penalties and interest due under this article and the return of the license issued under this article;

(D) Conditioned on the applicant not practicing any fraud, making any fraudulent representation or violating any law relating to the conduct of the business for which the applicant is licensed under this article.

(iv) Notwithstanding the waiver of a bond authorized under paragraph (i) of this subsection, the department may require a bond from any licensee whose license has been revoked or who violates any provision of this article. Any licensee who fails to file any report required under this article, remits insufficient funds or is delinquent in filing any two (2) times in a preceding twelve (12) month period shall be required to post a bond as provided in this subsection. Such bond may be waived by the department after a demonstration of a good filing record which is complete, accurate and timely by the licensee for a twelve (12) month period;

(v) Failure to post the required bond or certificate of deposit under this subsection shall result in the denial of a license;

(vi) In lieu of a surety or cash bond the department may accept a certificate of deposit under the following requirements:

(A) The certificate of deposit:

(I) Shall be issued by a financial institution authorized to do business in Wyoming and qualified by law to act as a depository of public funds in this state;

(II) Shall be payable not more than one (1) year after being deposited with the department.

(B) The department shall be given a first priority security interest in the certificate of deposit. The certificate of deposit shall not be subject to attachment or execution unless the attachment or execution arises out of a suit for delinquent taxes, penalties and interest due under this article and the return of the license issued under this article. The entire amount of the certificate of deposit shall be forfeited to the state if the licensee practices any fraud, makes any fraudulent representation or violates any law relating to the conduct of the business for which he is licensed under this article;

(C) The certificate of deposit and related documents providing for the security interest and forfeiture shall be approved as to form by the Wyoming attorney general;

(D) The licensee shall pay all cost incurred by the department to perfect its security interest;

(E) Any interest earned on a certificate of deposit shall accrue to the licensee.

39-17-207. Compliance; collection procedures.

(a) Returns and reports required by this subsection shall be filed on or before the last day of the month, and the following shall apply:

(i) Each person transporting, conveying or bringing diesel fuels into this state for sale, use or distribution in this state shall furnish the department a verified statement showing the number of gallons of diesel fuels delivered during the preceding reporting period, the name of the person to whom the delivery was made and the place of delivery. This subsection does not apply to a person who transports less than fifty (50) gallons of diesel fuel into this state in the fuel supply tanks of a motor vehicle for use in that vehicle;

(ii) Each person who exports diesel fuels from this state shall report the number of gallons exported, destination state and the name of the person to whom exported;

(iii) Each dealer, who is not licensed as a distributor, shall submit a statement to the department in a format required by the department showing the number of billed gallons of diesel fuel acquired, the distributor or importer who

supplied the diesel fuel and collected the tax and the total gallons sold during the preceding calendar month;

(iv) Each distributor shall submit a statement to the department in a format required by the department. Distributors may include in their reports the amount of the tax exempt bulk deliveries for authorized agricultural purposes;

(v) Each supplier, refiner, terminal operator, importer, exporter, distributor and dealer shall keep and preserve the records relating to the purchase and sale of diesel fuels three (3) years. The department may authorize, by rule, alternate methods of preserving records required under this section;

(vi) Each person transporting, conveying or importing diesel fuels into the state or producing, refining, manufacturing, blending or compounding and using, selling or distributing diesel fuels for sale or use in this state shall keep the records relating to the purchase or sale of for three (3) years;

(vii) A person shall not transport motor fuel by railroad tank car or transport truck unless the person has a shipping document for its transportation that complies with this section. A terminal operator and the operator of a bulk plant shall give a shipping document to the person who operates a railroad tank car or a transport truck into which motor fuel is loaded at the terminal rack or bulk plant rack. A shipping document issued by a terminal operator or the operator of a bulk plant shall contain the following information:

(A) The identification, including address, of the terminal or bulk plant from which the motor fuel was received;

(B) The date the motor fuel was removed;

(C) The amount of motor fuel removed, indicating gross or net gallons;

(D) The destination state of the motor fuel, as represented to the terminal operator by the transporter, the shipper or the shipper's agent;

(E) The name of the shipper of the diesel fuel within the bulk plant or terminal;

(F) The consignee's name and address;

(G) The transporter's name;

(H) Any other information required by the department for the enforcement of this article.

(viii) A person to whom a shipping document was issued shall:

(A) Carry the shipping document in the conveyance for which it was issued when transporting the motor fuel described in it;

(B) Show the shipping document to a law enforcement officer or authorized personnel of the department upon request;

(C) Deliver the motor fuel described in the shipping document to the destination state printed on it unless the person does all of the following:

(I) Notifies the department when transporting the motor fuel into a state other than the printed destination state that the person has received instructions for since the shipping document was issued to deliver the motor fuel to a different destination state;

(II) Writes on the shipping document the change in destination state;

(III) Gives a copy of the shipping document to the distributor or other person to whom the motor fuel is delivered.

(ix) A person to whom motor fuel is delivered by railroad tank car or transport truck shall not accept delivery of the motor fuel if the destination state shown on the shipping document for the motor fuel is a state other than Wyoming. The person to whom the fuel is delivered shall examine the shipping document and keep a copy of the shipping document;

(x) Repealed By Laws 2007, Ch. 11, § 2.

(xi) Each carrier licensed under the provisions of the international fuel tax agreement shall file in a format

required by the department a report indicating the total number of miles traveled in all jurisdictions by the operator's vehicles subject to the tax under this article, the total number of miles traveled by those vehicles in this state, the amount of diesel fuel used by those vehicles in all jurisdictions, the amount of tax under this article paid during the calendar quarter and any other information required by the department to compute the licensee's tax liability. The licensee shall pay all taxes due under this article at the time the report is filed. If the tax on diesel fuel imported into this state in the fuel supply tanks of motor vehicles for taxable use on Wyoming highways can be more accurately determined on a mileage basis the department may approve and adopt that basis. In the absence of mileage records showing the number of miles actually operated per gallon of diesel fuel consumed, it shall be presumed that not less than one (1) gallon of diesel fuel was consumed for every four (4) miles traveled. The department shall by rule promulgated pursuant to W.S. 39-17-202(a) prescribe procedures under which a diesel user who is entitled to at least a two hundred fifty dollar ($250.00) refund of tax under this article for purchases and use of fuel in any calendar month may apply for and receive the refund at any time after the last day of that month.

(b) Payment. The following shall apply:

(i) On or before the last day of each month:

(A) When diesel fuel is purchased in Wyoming from a Wyoming licensed supplier, the supplier shall report to the department all gallons used, sold or distributed in the state during the preceding calendar month and remit all taxes due;

(B) When diesel fuel is purchased out of the state for use, sale or distribution in Wyoming, the Wyoming licensed supplier shall report all gallons used, sold or distributed during the preceding calendar month and remit all taxes due under this article;

(C) When diesel fuel is purchased in Wyoming from a Wyoming licensed refiner, the Wyoming licensed refiner shall report all gallons used, sold or distributed in Wyoming during the preceding calendar month and remit all taxes due;

(D) A licensed importer shall report all gallons imported during the preceding calendar month and remit taxes due unless the tax has been paid to an out-of-state supplier;

(E) Any person acquiring blending components for the purpose of blending with diesel fuel shall report all gallons purchased and blended during the preceding calendar month and remit all additional taxes due on the blending components.

(ii) The supplier, refiner or importer shall not require payment from the licensed distributor of the license taxes imposed under this article until three (3) business days prior to the date which the taxes are required to be remitted to the state by the supplier, refiner or importer. A licensed distributor may elect to make delayed payments to a licensed supplier, refiner or importer, provided:

(A) If the supplier, refiner or importer has an electronic funds transfer program in operation, the payment is made by electronic funds transfer;

(B) The distributor continues to make timely payments to the supplier, refiner or importer.

(iii) A distributor or importer who owns a bulk plant in this state may take a shrinkage credit of one percent (1%) on gross gallons of bulk diesel purchased directly from a terminal and delivered in this state for use, sale or distribution. This credit may be claimed on the monthly tax return. A distributor or importer who does not own a bulk plant, but owns retail locations and distributes diesel to those locations only shall be entitled to the shrinkage credit on gross gallons of bulk diesel delivered.

(c) Timelines. The following shall apply:

(i) Any report, claims, tax return, statement or other document or payments required by this article to be made to or filed with the department and which is:

(A) Transmitted through United States mail:

(I) Is deemed filed and received by the department on the date shown by the post office cancellation mark stamped on the envelope or other appropriate wrapper containing it;

(II) But not received by the department, is deemed filed and received on the date mailed if the sender establishes it was deposited in the mail on or before the due date for filing and submits a duplicate within thirty (30) days following written notification by the department of the nonreceipt;

(III) Was received but the cancellation mark is illegible, erroneous or omitted is deemed filed and received on the date mailed if the sender establishes it was deposited in the mail on or before the due date for filing.

(B) Received through electronic funds transfer, the funds shall be deemed received when the electronic funds transmission is received by the department;

(C) Received through electronic data interchange, the data shall be deemed received when the electronic data interchange transmission is received by the department.

(ii) Any tax return or license application that is not signed and any tax return which does not contain all pertinent information is considered not filed until the licensee signs or supplies the required information to the department. If the information required in the documents is presented to the department in a format other than that prescribed or otherwise approved by the department, the tax return, application or claim for refund or credit shall be deemed not filed. The licensee shall have fifteen (15) business days to provide the information requested in a manner prescribed or otherwise approved by the department. If the licensee provides the information requested by the department within fifteen (15) business days, the tax return or license application shall be deemed to have been timely filed;

(iii) Evidence that correspondence mailed from the department to the last known address of a person shall be deemed prima facie evidence that the person received the correspondence after five (5) business days have elapsed from the date the correspondence was mailed. As used in this section, "last known address" means the most current address on file with the department.

(d) The department shall promulgate rules and regulations necessary to define the reporting format requirement for all licensees.

39-17-208. Enforcement.

(a) Audits. The following shall apply:

(i) All tax records specified in this article are open to examination by the director of the state department of audit or his deputies;

(ii) An agreement may provide for each member jurisdiction to audit the records of persons based in the jurisdiction to determine if the motor fuel taxes due each jurisdiction are properly reported and paid. Each state shall forward the findings of the audits performed on persons based in the jurisdiction to each jurisdiction in which the person has taxable use of motor fuels. For persons not based in this state and who have taxable use of motor fuel in this state, the department may serve the audit findings received from another jurisdiction, in the form of an assessment, on the person as though an audit was conducted by the department;

(iii) Any agreement entered into pursuant to this subsection does not preclude the department from auditing the records of any licensee under this chapter.

(b) Interest. The license taxes and penalty shall be collected by the department together with one percent (1%) per month or fractional part thereof on the license taxes from the due date until payment.

(c) Penalties. The following shall apply:

(i) Any person who conducts the business of a supplier, refiner, terminal operator, distributor, exporter or importer without holding a valid license as specified in W.S. 39-17-206 is guilty of a misdemeanor punishable as provided in paragraph (vii) of this subsection. Each day in violation of the provisions of this section constitutes a separate offense;

(ii) If any person fails or refuses to file the required statement or reports and remit the tax as provided by W.S. 39-17-207(a)(i)(A), (b)(i) and 39-17-206(f) and the department shall make a statement for that person from the best information available and from that statement shall determine

the amount of the license and use taxes required to be paid and shall add a penalty of ten percent (10%) of the taxes due. The department shall notify the delinquent taxpayer of the total amount due by serving written notice upon the person personally or by the United States mail to the last known address as shown on the records of the department. If the delinquent taxpayer proves to the department that the delinquency was due to a reasonable cause, the department shall waive the penalty provided in this subsection. If the delinquent taxpayer after receiving the statement prepared by the department later renders to the department a true statement covering the same reporting period, the department shall use such statement, adding the penalty of ten percent (10%) and interest of one percent (1%) per month or fractional part thereof on the license taxes from the due date until payment. The penalty shall be waived by the department upon satisfactory written proof the delinquency was due to a reasonable cause. The department may suspend the license issued under this article of any person who fails or refuses to file required statements or reports and remit the tax as required under this article;

(iii) Any person who fails to furnish any report or remit any license tax to the department as required by this article is guilty of a misdemeanor. Each offense is punishable as provided in paragraph (vii) of this subsection. In addition, the department may suspend or revoke any license held by the offender and may require the offender, as a condition of any future licensing under this article, to provide a surety bond, cash bond or certificate of deposit as provided in W.S. 39-17-206(k);

(iv) Any supplier, refiner, terminal operator, distributor, exporter or importer selling diesel fuels subject to the license taxes imposed by this article while delinquent in the payment of any such taxes is liable for double the amount due to be recovered in a suit instituted by and in the name of the state of Wyoming. Upon application made by the state a writ of injunction may be issued, without requiring bond, against the defendants enjoining and restraining them from selling or offering to sell in the state diesel fuels until the license taxes are paid. Upon application made by the state a receiver of the property and business of the defendant may be appointed to impound the same as security for the delinquent tax and any judgment recovered in the suit;

(v) Any person who makes a false statement in a report required by this article is guilty of a misdemeanor

punishable as provided in paragraph (vii) of this subsection. In addition, the person shall forfeit all rights to a refund to the extent that the false statement resulted in a refund larger than that to which the person was lawfully entitled;

(vi) Any person who does not display the price per gallon including all applicable taxes at which diesel fuels are to be sold as provided by W.S. 39-17-203(c)(iii) is guilty of a misdemeanor punishable as provided in paragraph (vii) of this subsection;

(vii) Any person violating any provision of this article, or who procures, aids or abets any person in a violation or noncompliance is guilty of a misdemeanor punishable by a fine of not more than seven hundred fifty dollars ($750.00), imprisonment for not more than six (6) months, or both;

(viii) Except as otherwise provided for by law, no person shall operate a motor vehicle upon any public road or highway in this state with dyed diesel fuel contained in the tank or tanks which supply diesel fuel to the engine of the motor vehicle. A state trooper or special enforcement officer, may, during an inspection under W.S. 31-18-301 or during a weight or safety inspection, withdraw and inspect any diesel fuel. A state trooper or special enforcement officer may, upon probable cause to believe that the vehicle is operating in violation of this paragraph or other law, withdraw and inspect any diesel fuel in the supply tank or tanks of the vehicle as authorized by W.S. 31-1-203(b). Any person who violates this subsection is guilty of a misdemeanor punishable by a fine of not more than five hundred dollars ($500.00) or five dollars ($5.00) for every gallon of fuel involved, whichever is greater. The penalty under this subsection shall increase with subsequent violations by multiplying the penalty imposed by the number of prior violations;

(ix) Repealed by Laws 1998, ch. 51, § 3.

(d) Liens. There are no specific applicable provisions for liens for this article.

(e) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-17-209. Taxpayer remedies.

(a) Interpretation requests. There are no specific applicable provisions for interpretation requests for this article.

(b) Appeals. The following shall apply:

(i) Any person aggrieved by any final administrative decision of the department concerning the assessment of fuel taxes may appeal to the state board of equalization. Appeals shall be made in a timely manner as provided by rules and regulations of the board of equalization by filing with the board a notice of appeal specifying the grounds for the appeal;

(ii) The department shall, in a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;

(iii) Any person, including the department, aggrieved by any order issued by the state board of equalization may appeal the decision of the board to the first judicial district court in Laramie county;

(iv) Except as otherwise provided in this section, no person aggrieved by the payment of taxes or any penalty or interest imposed by this article shall appeal a decision of the state board until all applicable taxes, penalties and interest have been paid.

(c) Refunds. The following shall apply:

(i) Undyed diesel fuel purchased for agricultural purposes as defined in W.S. 39-17-201(a)(i) is exempt from a percentage of the license tax under W.S. 39-17-204(a)(i) as declared by the applicant;

(ii) Repealed by Laws 1998, ch. 51, § 3.

(iii) Repealed by Laws 1998, ch. 51, § 3.

(iv) The department shall by rule promulgated pursuant to W.S. 39-17-202(a) prescribe procedures under which a diesel fuel user who is entitled to at least a two hundred fifty dollar ($250.00) refund of tax under this article for purchases and use of fuel in any calendar month may apply for and receive the refund at any time after the last day of that month;

(v) The license tax under W.S. 39-17-204(a)(i) is subject to refund on the following:

(A) Any person exporting diesel fuel for which the license tax has been paid is subject to a refund of the license tax paid. The refund request shall be submitted monthly on forms provided by or in a format required by the department. The refund request is invalid if not submitted within one (1) year of the date of purchase;

(B) Diesel fuel sold by a distributor, importer, supplier or dealer to the state of Wyoming or any of its political subdivisions is subject to a refund;

(C) Diesel fuel sold by a distributor, importer, supplier or dealer and used as heating fuel or to a person engaged in logging operations, mining operations, manufacturing, processing, drilling, exploration or well servicing, highway or other construction or railroad operations when the fuel is consumed directly in logging operations, mining operations, manufacturing, processing, drilling, exploration or well servicing, highway or other construction or railroad operations, or other nonhighway operations or uses is subject to a refund. The record of purchases under this paragraph shall be submitted quarterly on a form provided by or in a format required by the department, along with receipts detailing the gallons purchased and license taxes paid. The refund form and receipts shall be invalid if not submitted to the department within one (1) year following date of purchase. The department shall not deduct the state sales and use tax imposed by the provisions of W.S. 39-15-101 through 39-15-502 from the refund to any person who possesses a valid sales or use tax license under W.S. 39-15-106, or if the person is exempt from paying sales or use taxes under W.S. 39-15-105. A copy of the most recent sales or use tax report or proof that the person is exempt from sales or use taxes shall accompany the claim for refund;

(D) Diesel fuel purchased from a Wyoming licensed dealer, distributor, supplier or importer by the University of Wyoming and community colleges and public schools located in Wyoming are subject to refund of the license tax. The record of purchases under this paragraph shall be submitted monthly by the purchaser on refund forms provided by or in a format required by the department, along with receipts detailing gallons purchased and license taxes paid. The refund form and receipts are invalid if not submitted to the department within one (1) year following date of purchase.

(vi) The license tax under W.S. 39-17-204(a)(ii) is subject to refund on all diesel fuel sold in Wyoming for transportation of people, goods and equipment in interstate commerce and used outside Wyoming, provided that there is an adequate system for determining whether or not the diesel fuel is used in Wyoming. Nothing in this paragraph shall apply to the use, or sale or distribution for use, of diesel fuel in Wyoming. The refund request is invalid if not submitted within one (1) year.

(d) Credits. Credit shall be given for tax paid on fuel purchased in Wyoming but not used in Wyoming and may be carried forward to succeeding reporting periods.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. There are no specific applicable provisions for redemption for this article.

39-17-210. Statute of limitations.

(a) The refund form and receipts, as provided for in W.S. 39-17-209(c)(i) are invalid if not submitted to the department within eighteen (18) months following date of purchase.

(b) Each supplier, refiner, terminal operator, importer, exporter, distributor and dealer shall keep and preserve the records relating to the purchase and sale of diesel fuels three (3) years. The department may authorize, by rule, alternate methods of preserving records required under this section.

39-17-211. Distribution.

(a) All diesel fuels license taxes and fees received by the department under this article shall be credited to the proper accounts.

(b) The department shall deposit all license fees under W.S. 39-17-206 into the state highway fund with receipt and acknowledgement submitted to the state treasurer.

(c) All taxes collected under W.S. 39-17-204(a)(ii) shall be deposited into the state highway fund with receipt and acknowledgement submitted to the state treasurer. The provisions of subsection (d) of this section shall not apply to the tax

imposed by W.S. 39-17-204(a)(ii). Any refund for any overpayment or for any other refund authorized by law of this one cent ($.01) tax shall be taken from the taxes collected pursuant to W.S. 39-17-204(a)(ii).

(d) The department shall:

(i) Deduct not to exceed two percent (2%) of the taxes collected under this article corresponding to the actual cost of the administration of this article for the month and credit the money, from taxes collected before July 1, 1986, to a separate account which shall be used by the department to defray the cost of administration of this article, and from taxes collected on or after July 1, 1986, to the general fund, and from taxes collected on or after July 1, 1991, to the highway fund; and

(ii) Distribute monthly the remainder as follows:

(A) Twenty percent (20%) shall be distributed to county treasurers. Each county treasurer shall credit the revenues to the county road fund for the improvement and maintenance of county roads. The distribution shall be based on:

(I) One-third (1/3) in the ratio in which the area of the county bears to the total area of the state;

(II) One-third (1/3) in the ratio in which the rural population including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the state;

(III) One-third (1/3) in the ratio in which the assessed valuation of the county bears to the last total assessed valuation of the state.

(B) Five percent (5%) shall be distributed to incorporated municipalities based on the ratio that the total population of the municipality bears to the total population of all municipalities within the state. Each treasurer of a municipality shall credit the revenues to the municipal street fund for the improvement and maintenance of municipal streets;

(C) The remaining revenues shall be credited to the state highway fund for the maintenance, construction and reconstruction of state highways. Any funds deposited to the highway fund under this subparagraph which are attributable to

the increase in fuel taxes authorized by 2013 Wyoming Session Laws, Chapter 49, Section 1 and effective July 1, 2013 shall be separately accounted for by the department of transportation. The department shall provide a comprehensive report to the joint appropriations interim committee and the joint transportation, highways and military affairs interim committee on or before November 15 of each year, from the effective date of this act through November 15, 2020.

(iii) Deduct the pro rata share of the cost of collecting the taxes received from jet fuel used for aircraft at any municipal or county airport and distribute the remainder to the city, town or county where the airport is located. These funds shall be used for the maintenance of the airport.

(e) There is created an account within the highway fund to be designated the multistate highway and fuel tax agreements account which shall be set apart and maintained by the department, to pay administrative costs of the multistate highway transportation agreement and the international fuel tax agreement. The department shall submit receipts and acknowledgements to the state treasurer of all transactions concerning the multistate highway and fuel tax agreements account.

(f) Repealed By Laws 2003, Ch. 15, § 2.

(g) There is created an account within the highway fund to be designated as the multi-lane highway funding account. Funds appropriated into the multi-lane highway funding account shall only be expended for multi-lane highway or other like transportation projects prioritized by the transportation commission to enhance safety and mobility and to facilitate economic and population growth. The budget for any project funded from this account shall include an amount for enhancements including landscaping and public art, in an amount not less than one-half of one percent (.5%) of the total budget amount for the project. The department of transportation shall coordinate the use of state funds in the account created by this subsection in combination with any federal funds received for road construction or repair when practical to provide additional travel or turning lanes in the furtherance of this subsection.

ARTICLE 3 - ALTERNATIVE FUEL TAXES

39-17-301. Definitions.

(a) As used in this article:

(i) "Accountable product" means any product that is subject to the reporting requirements of this state, regardless of its intended use or taxability;

(ii) "Agricultural purposes" means the cultivation of soil, raising or harvesting any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, grazing, training and management of livestock, bees, poultry, furbearing animals and wildlife for gain, sale or profit, but excluding a custom operation;

(iii) "Alternative fuels" includes pure methanol, ethanol and other alcohols, blends of eighty-five percent (85%) or more of alcohol with gasoline, natural gas, liquid fuels produced from natural gas, liquefied petroleum gas or propane, coal-derived liquid fuels, hydrogen, electricity sold or dispensed at a DC fast charging station, pure biodiesel (B100), fuels other than alcohol which are derived from biological materials, renewable diesel and P-Series fuels. The state of Wyoming may designate by rule other fuels as alternative fuels if not previously defined as fuels under this chapter;

(iv) "Billed gallons" means the gallons, gasoline gallon equivalent (GGE), diesel gallon equivalent (DGE) or kilowatt hours billed to the customer;

(v) "Biodiesel" means a fuel comprised of mono-alkyl esters of long chain fatty acids generally derived from vegetable oils or animal fats, designated B100, and meeting the requirements of ASTM D6751 for use in diesel engines;

(vi) "Biodiesel blend" means a blend of biodiesel fuel meeting ASTM D6751 with petroleum based diesel fuel, designated Bxx, where xx represents the volume percentage of biodiesel fuel in the blend. The department shall promulgate rules to designate xx for the purposes of this article;

(vii) "Bulk alternative fuel" means thirty-five (35) gallons or more or the gasoline gallon equivalent or the diesel gallon equivalent, excluding alternative fuels delivered into the attached tanks or auxiliary tanks of a licensed motor vehicle;

(viii) "Bulk plant" means a fuel storage and distribution facility, other than a terminal, from which accountable product may be removed at a rack;

(ix) "Common carrier" means a person, including a railroad operator, who transports accountable product and who does not own the product;

(x) "Commercial vehicle" means as defined in W.S. 31-1-101(a)(i);

(xi) "Compressed natural gas" or "CNG" means natural gas which is compressed and stored in high-pressure containers. It is used as a fuel for natural gas-powered vehicles;

(xii) "Custom operation" means any agricultural purpose done for hire;

(xiii) "Dealer" means any person who dispenses, sells or offers to sell alternative fuel at a specific location in this state, including any person selling or offering to sell alternative fuel at Wyoming airports;

(xiv) "Department" means the department of transportation;

(xv) "Diesel gallon equivalent" or "DGE" means the diesel gallon equivalent applied to liquefied natural gas in the amount of six and six hundredths (6.06) pounds of liquefied natural gas;

(xvi) "Dispenser" means the point of taxation for compressed natural gas, liquefied natural gas and any other alternative fuel designated by the department. The "dispenser" is the point where the alternative fuel is delivered into the fuel supply tank of a motor vehicle;

(xvii) "Distributor" means any person, other than a dealer, who receives alternative fuel or blends fuel used to propel a motor vehicle for distribution or resale in this state;

(xviii) "E-85" means an accountable product resulting from an eighty-five percent (85%) ethanol and fifteen percent (15%) blend of gasoline or which otherwise conforms to the standards as provided in W.S. 40-7-102(a)(xxvi);

(xix) "Electric energy" means the amount of work accomplished by electrical power, usually measured in kilowatt hours (kWh);

(xx) "End user" means any person who uses alternative fuel within this state for the generation of power to propel a motor vehicle upon a highway;

(xxi) "Ethanol" means a colorless, odorless liquid produced synthetically by cracking ethane using ethane from natural gas or naphtha from crude oil, by fermentation from crop biomass such as sugar and corn or from waste products such as household waste and paper mill sludge through chemical decomposition and fermentation. "Ethanol" is also known as ethyl-alcohol or alcohol;

(xxii) "Export" means to obtain alternative fuel used to propel a motor vehicle in this state for sale or other distribution in another state. Alternative fuel delivered out of the state of Wyoming by or for the purchaser constitutes an export by the purchaser;

(xxiii) "Exporter" means a person, other than a supplier, who purchases alternative fuel used to propel a motor vehicle in this state for the purpose of transporting or delivering, other than in the fuel supply tank of a motor vehicle, the alternative fuel to another jurisdiction;

(xxiv) "Gallon" means a gallon as measured on a gross basis as defined in this section;

(xxv) "Gasoline gallon equivalent" or "GGE" means the gasoline gallon equivalent applied to nonliquefied compressed natural gas in the amount of five and sixty-six hundredths (5.66) pounds of compressed natural gas;

(xxvi) "Gross gallon" means a measured gallon without temperature or barometric adjustments;

(xxvii) "Highway" means any road, thoroughfare or public way of any kind in Wyoming except United States forest service development roads and any public highway which is required to be maintained entirely at private expense;

(xxviii) "Hybrid electric vehicle" means a vehicle that uses two (2) or more distinct power sources to move the vehicle neither of which can be recharged from any external

source of electricity including a wall socket. "Hybrid electric vehicle" includes a vehicle which includes an internal combustion engine and one (1) or more electric motors but vehicles that use other mechanisms to capture and use energy may also be included. "Hybrid electric vehicle" does not include an all-electric vehicle or a plug-in hybrid electric vehicle;

(xxix) "Hydrogen" means the chemical element which can be used as a fuel;

(xxx) "Import" means to bring alternative fuel for use as a motor vehicle fuel into this state by any means of conveyance other than in the fuel supply tank of a motor vehicle. Alternative fuel delivered into this state from out of state by or for the seller constitutes an import by the seller, and alternative fuel delivered by or for the purchaser constitutes an import for the purchaser;

(xxxi) "Importer" means a person, other than a supplier, who purchases alternative fuel outside of this state for the purpose of transporting or delivering, other than in the fuel supply tank of a motor vehicle, the alternative fuel into this state for sale, use or distribution within this state as a motor vehicle fuel;

(xxxii) "Lessor" means any person who, under the terms of a lease, grants the legal right of possession, control of and responsibility for the operation of a vehicle to another person;

(xxxiii) "Liquefied natural gas" or "LNG" means natural gas, primarily methane, which has been liquefied by reducing its temperature to negative two hundred sixty (-260) degrees Fahrenheit at atmospheric pressure;

(xxxiv) "Liquid petroleum gas" or "LPG" means a gaseous product that has been compressed until it is transformed to a liquid and consists primarily of propane, propylene, butane and butylene in various mixtures. The components of LPG are gases at normal temperature and pressures;

(xxxv) "Methanol" means the clear, colorless liquid which is flammable and used as a fuel or fuel additive;

(xxxvi) "Motor vehicle" means as defined in W.S. 31-1-101(a)(xv);

(xxxvii) "P-series fuel" means liquid blend fuels used either alone or mixed with gasoline in any proportion;

(xxxviii) "Plug-in hybrid electric vehicle" means any motor vehicle that uses two (2) or more distinct power sources to move the vehicle and one (1) of which can be recharged from any external source of electricity, including a wall socket, and the electricity stored in the rechargeable battery drives or contributes to drive the wheels of the vehicle. "Plug-in hybrid electric vehicle" does not include a hybrid electric vehicle, an all-electric vehicle, a motorcycle as defined in W.S. 31-1-101(a)(xv)(E) or a multipurpose vehicle as defined in W.S. 31-1-101(a)(xv)(M);

(xxxix) "Point of taxation" means the point within the fuel supply chain where the tax is collected;

(xl) "Position holder" means, with respect to alternative fuel in a terminal, the person who holds the inventory position in the alternative fuel as reflected on the records of the terminal operator. A person holds the inventory position when that person has a contractual agreement with the terminal operator for use of the storage facilities or other terminal related services at a terminal with respect to alternative fuel. "Position holder" includes a terminal operator who owns alternative fuel in a terminal;

(xli) "Rack" means a mechanism for delivering alternative fuel from a refinery or terminal into a transport truck, railroad car or other means of transfer which is outside of the terminal transfer system. For compressed natural gas, liquefied natural gas and liquefied petroleum gas the rack is defined as the dispenser;

(xlii) "Refiner" means any person who produces, refines, manufactures, blends or compounds alternative fuel in this state if the alternative fuel is used to propel a motor vehicle;

(xliii) "Renewable diesel", often referred to as "green diesel" or "second generation diesel", refers to petrodiesel-like fuels derived from biological sources that are chemically not esters and thus distinct from biodiesel. Renewable diesel is chemically the same as petrodiesel, but it is made of biomass;

(xliv) "Supplier" means a person who is:

(A) Subject to the general taxing jurisdiction of this state;

(B) Registered pursuant to section 4101 of the federal Internal Revenue Code for transactions in alternative fuels in the bulk transfer/terminal distribution system; and

(C) One (1) of the following:

(I) The position holder in a terminal or refinery in this state;

(II) An importer of alternative fuel into this state from another jurisdiction;

(III) A person who acquires alternative fuel from a terminal or refinery from a position holder pursuant to a two-party exchange; or

(IV) The position holder in a terminal or refinery outside this state with respect to alternative fuel which that person imports into this state on the account of that person.

(D) "Supplier" also includes a person who produces alternative fuel used to propel a motor vehicle in this state, alternative fuel used to propel a motor vehicle for import into this state into a terminal or acquires fuel through import by truck or railcar into a terminal or refinery.

(xlv) "Terminal" means an alternative fuel storage and distribution facility that is supplied by pipeline or vessel, and from which alternative fuel may be removed at a rack;

(xlvi) "Terminal operator" means any person who owns, operates or otherwise controls a terminal;

(xlvii) "Use" or "used" means the consumption of alternative fuel in a motor vehicle upon a highway and includes the reception of alternative fuel into any tank on a motor vehicle which is used by the engine that generates motive power for the vehicle;

(xlviii) "User" means any person who uses alternative fuel within this state for the generation of power to propel a motor vehicle upon a highway;

(xlix) Repealed by Laws 2019, ch. 186, § 2.

(l) "All-electric vehicle" means a motor vehicle that uses only electric energy to propel the vehicle, can be recharged from an external source of electricity and can use stored electricity to drive or contribute to driving the wheels of the motor vehicle. "All-electric vehicle" shall not include a hybrid electric vehicle, a plug-in hybrid electric vehicle, a motorcycle as defined in W.S. 31-1-101(a)(xv)(E) or a multipurpose vehicle as defined in W.S. 31-1-101(a)(xv)(M);

(li) "Charge" means to receive and store electric energy;

(lii) "DC (direct current) fast charging station" means a device used to charge a plug-in hybrid electric vehicle or an all-electric vehicle that meets the definition of "DC Level 1," "DC Level 2" or "DC Level 3" as defined in Standard J1772 of the SAE International standards and any future updates to those standards, or an equivalent power output level.

(b) As used in this chapter, "motor fuels" means gasoline as defined in W.S. 39-17-101(a)(xii), diesel fuel as defined in W.S. 39-17-201(a)(xxi), and alternative fuels as defined in W.S. 39-17-301(a)(iii).

39-17-302. Administration; confidentiality.

(a) The administration of this article is vested in the department which shall prescribe the reporting format and forms for the making of returns, and assessment and collection of license taxes and fees hereby imposed. The department shall promulgate rules and regulations consistent with the provisions hereof as provided by the Wyoming Administrative Procedure Act necessary to the enforcement of the provisions of this article. All tax returns and records are open to examination by the director of the state department of audit or his deputies.

(b) No state employee who by virtue of his employment has knowledge of the business affairs of any person filing or required to file any tax returns under this article shall make known its contents in any manner or permit any person to have

access to any returns or information contained therein except as provided by law or in the following cases:

(i) The delivery to the taxpayer or his legal representatives upon written request of a copy of any return or report in connection with his tax;

(ii) The publication of statistics so classified to prevent the identification of particular returns or reports;

(iii) The inspection by the attorney general of the report or return of any person who brings an action against the state, or against whom an action is contemplated or has been instituted;

(iv) The introduction into evidence of any report or return or information there from in any administrative or court proceeding to which the person making the report or return is a party;

(v) The furnishing of any information to the United States government and its territories, the District of Columbia, any state allowing similar privileges to the department or to the multistate tax commission for relay to tax officials of cooperating states. Information furnished shall be only for tax purposes;

(vi) The inspection of tax returns and records by the department of audit.

(c) Any person who violates subsection (b) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00), imprisoned for not more than one (1) year, or both.

(d) The department may enter into cooperative agreements with other jurisdictions, for the exchange of information and auditing of users of alternative fuels used in fleets of motor vehicles operated or intended to operate interstate. An agreement or declaration of amendment is not effective until stated in writing and filed with the department.

(e) An agreement may provide for determining the base jurisdiction for users, users records requirements, audit procedures, exchange of information, persons eligible for tax licensing, defining qualified motor vehicles, determining if bonding is required, specifying reporting requirements and

periods including defining uniform penalty and interest rates for late reporting, determining methods for collecting and forwarding of alternative fuel taxes and penalties to another member jurisdiction, paying interest on certain refund requests and other provisions as will facilitate the administration of the agreement.

(f) The department may, as required by the terms of an agreement, forward to officers or agents of another jurisdiction any information in the department's possession relative to the manufacture, receipts, sale, use, transportation or shipment of alternative fuels by any person. The department may disclose to officers or agents of another member jurisdiction the location of officers, motor vehicles and other real and personal property of users of alternative fuels.

(g) An agreement may provide for each member jurisdiction to audit the records of persons based in the jurisdiction to determine if the alternative fuel taxes due each jurisdiction are properly reported and paid. Each state shall forward the findings of the audits performed on persons based in the jurisdiction to each jurisdiction in which the person has taxable use of alternative fuels. For persons not based in this state and who have taxable use of alternative fuels in this state, the department may serve the audit findings received from another jurisdiction, in the form of an assessment, on the person as though an audit was conducted by the department.

(h) Any agreement entered into pursuant to this section does not preclude the department from auditing the records of any licensee under this chapter.

(j) If the department enters into any agreement under the authority of this section and the provisions set forth in the agreement are in conflict with any rules or regulations promulgated by the department, the agreement provisions prevail.

39-17-303. Imposition.

(a) Taxable event. The following shall apply:

(i) There is levied and shall be collected a license tax on all alternative fuel used, sold or distributed for sale or use in this state except for those fuels exempted under W.S. 39-17-305;

(ii) The tax imposed by W.S. 39-17-304(a)(iii) shall cease to be collected on the first day of the third month following the date the department of environmental quality notifies the director of the department of transportation that the balance of the corrective action account created by W.S. 35-11-1424 exceeds seventeen million dollars ($17,000,000.00) and the environmental pollution financial responsibility account created by W.S. 35-11-1427 exceeds one million dollars ($1,000,000.00). The tax shall again be collected beginning on the first day of the third month following the date the department of environmental quality notifies the director of the department of transportation that the balance of the corrective action account has fallen below eleven million dollars ($11,000,000.00);

(iii) There is levied and shall be collected a license tax on all electric energy sold or dispensed for sale or use in this state for charging a plug-in hybrid electric vehicle or an all-electric vehicle at a DC fast charging station.

(b) Basis of tax. The following shall apply:

(i) The state of Wyoming preempts the field of imposing taxes upon sales of alternative fuels used to propel a motor vehicle and no city, town or county may levy or collect taxes upon the sales of alternative fuels to propel a motor vehicle;

(ii) The taxes imposed on alternative fuel shall be conclusively presumed to be a direct tax on the ultimate or retail consumer. When taxes are paid by any person other than the ultimate or retail consumer, the payment shall be considered as pre-collected and as an advance payment of the purpose of convenience and facility to the consumer and shall thereafter be added to the price of the alternative fuel and recovered from the ultimate or retail consumer, regardless of where or how the taxable fuel is ultimately consumed;

(iii) Any user not otherwise required to be licensed and report the tax levied pursuant to this section under the provisions of W.S. 39-17-306 or 39-17-307 shall be required to be licensed and report all taxes due under this section pursuant to the provisions of W.S. 39-17-306 and 39-17-307;

(iv) When a supplier, distributor, refiner, importer or exporter imports alternative fuel into or exports alternative fuel from the state of Wyoming in the fuel supply tanks of motor

vehicles, the amount of alternative fuel consumed in the vehicles on Wyoming highways shall be deemed to be the product of the total amount of the alternative fuel consumed in his entire operations within and without this state times the total number of miles traveled on the highways within this state divided by the total number of miles traveled within and without this state. In the absence of mileage records, the department may by rule promulgated pursuant to W.S. 39-17-302(a) adopt the mileage basis for determining the taxable use of alternative fuel used in those motor vehicles which travel regularly over prescribed courses on and off the highways within the state of Wyoming. In the absence of records showing the number of miles actually operated per gallon of alternative fuel consumed, it shall be presumed that not less than one (1) gallon, gasoline gallon equivalent (GGE) or diesel gallon equivalent (DGE) of alternative fuel was consumed for every four (4) miles traveled;

(v) A Wyoming licensed supplier, distributor, refiner or importer who is unable to recover the license taxes due from a bulk sale to a licensee who is other than an end user and is not owned, rented or leased by the supplier, distributor, refiner or importer requesting the credit is not liable for the taxes and may credit the amount of unpaid taxes against a later remittance of taxes required under W.S. 39-17-304(a)(i). The department shall promulgate rules to implement this paragraph.

(c) Taxpayer. The following shall apply:

(i) A terminal operator or bulk plant operator may rely on the representation made by the purchaser of alternative fuel or the purchaser's agent concerning the destination state of alternative fuel. A purchaser is liable for any tax due as a result of the purchaser's diversion of fuel from the represented destination state;

(ii) Each dealer dispensing or selling electricity for charging motor vehicles at a DC fast charging station shall collect the license tax imposed by this article and is liable for the entire amount of license taxes imposed. Each DC fast charging station shall be metered as to the amount of electric energy sold or dispensed for charging;

(iii) Every person who sells or offers to sell to the retail trade electricity at a DC fast charging station for use in motor vehicles shall conspicuously display the price per kilowatt hour including all applicable taxes.

39-17-304. Taxation rate.

(a) Except as otherwise provided by this section and W.S. 39-17-305, the total tax on alternative fuel used to propel a motor vehicle shall be twenty-four cents ($.24) per gallon. The gasoline gallon equivalent (GGE) shall be used for compressed natural gas or liquid petroleum gas. The diesel gallon equivalent (DGE) shall be used for liquefied natural gas or renewable diesel. The rate shall be imposed as follows:

(i) There is levied and shall be collected a license tax of twenty-three cents ($.23) per gallon, gasoline gallon equivalent or diesel gallon equivalent as appropriate on all alternative fuel used, sold or distributed for sale or use in this state to propel a motor vehicle except for those fuels exempted under W.S. 39-17-305;

(ii) Notwithstanding paragraph (i) of this subsection, alternative fuel sold for use in aircraft shall be taxed at four cents ($.04) per gallon, gasoline gallon equivalent or diesel gallon equivalent as appropriate except for those fuels exempted under W.S. 39-17-305;

(iii) In addition to the tax collected pursuant to paragraphs (i) and (ii) of this subsection, there is levied and shall be collected a license tax of one cent ($.01) per gallon, gasoline gallon equivalent or diesel gallon equivalent as appropriate on all alternative fuel used, sold or distributed for sale or use in this state to propel a motor vehicle except for those fuels exempted under W.S. 39-17-305(a);

(iv) Notwithstanding paragraphs (i) through (iii) of this subsection, there is levied and shall be collected a license tax of three and one-half cents ($.035) per kilowatt hour on all electricity sold or dispensed for sale or use in this state to propel a motor vehicle except for electricity exempted under W.S. 39-17-305.

39-17-305. Exemptions.

(a) Alternative fuel sold for the purposes of propelling a motor vehicle at a Wyoming terminal rack for export by a person licensed as an exporter in this state is exempt from the license tax imposed under W.S. 39-17-304(a)(i) through (iii). This exemption shall not apply to fuel in the supply tank of a motor vehicle. The exempt sales shall be reported on or before the last day of the month in a format required by the department.

The sales reports are invalid if not submitted to the department within one (1) year following date of sale.

(b) Exchanges or sales of alternative fuel which is sold for the purposes of propelling a motor vehicle between suppliers are exempt from the license tax imposed under W.S. 39-17-304(a)(i) through (iii). Alternative fuel directly exported, other than in the fuel supply tank of a motor vehicle, by a supplier is exempt from the license taxes under this article.

39-17-306. Licenses; permits.

(a) Each alternative fuel supplier, refiner, distributor, terminal operator, importer or exporter of alternative fuel used to propel a motor vehicle shall obtain an annual license from the department to conduct business in this state. Prior to commencing business the supplier, distributor, terminal operator, importer, exporter or refiner shall file an application with the department on forms prescribed and furnished by the department containing the information specified therein. The fee for each type of license is twenty-five dollars ($25.00). The department may revoke any license granted under this section upon proof of violation of any provision of this article.

(b) Each alternative fuel dealer shall obtain an annual license from the department to conduct business in this state. Prior to commencing business the dealer shall file an application with the department on forms prescribed and furnished by the department containing the information specified therein. The application for the license shall state the location of each place where alternative fuel is to be sold or offered for sale. The license shall be used only for one (1) specific location by the dealer in whose name it is issued. The license is valid for one (1) year unless surrendered by the dealer for nonuse or revoked by the department. The dealer shall immediately return the license upon the sale or discontinuance of any licensed location. The license fee is twenty-five dollars ($25.00) for each location. The department may revoke any license granted under this subsection upon proof of violation of any provision of this article.

(c) The department may enter into reciprocal agreements with other jurisdictions for the licensing of persons under this section who have been licensed under a similar law in another jurisdiction.

(d) The department may require bonds, or accept in lieu of a bond a certificate of deposit meeting the requirements of paragraph (vi) of this subsection, under this article as follows:

(i) When a distributor, supplier or dealer who has been in business for one (1) year or longer and has established a good filing record which is complete, accurate and timely with the department violates a provision of this article, the distributor, supplier or dealer shall file a bond with the department equal to the sum of the last available six (6) months tax liability;

(ii) The bond shall be executed with a corporate surety duly licensed to do business in this state. In lieu of a corporate surety bond, the department may accept a cash bond made payable to the department. Any interest earned on a cash bond shall accrue to the licensee. The bond shall be:

(A) Approved as to form by the Wyoming attorney general;

(B) Made payable to the department;

(C) Guarantee payment of delinquent taxes, penalties and interest due under this article and the return of the license issued under this article;

(D) Conditioned on the applicant not practicing any fraud, making any fraudulent representation or violating any law relating to the conduct of the business for which the applicant is licensed under this article.

(iii) The department may require a bond from any licensee whose license has been revoked or who violates any provision of this article. Any licensee who fails to file any report required under this article, remits insufficient funds or is delinquent in filing any two (2) times in a preceding twelve (12) month period shall be required to post a bond as provided in this subsection. Such bond may be waived by the department after a demonstration of a good filing record which is complete, accurate and timely by the licensee for a twelve (12) month period;

(iv) Failure to post the required bond or certificate of deposit under this subsection shall result in the denial of a license;

(v) In lieu of a surety or cash bond the department may accept a certificate of deposit under the following requirements:

(A) The certificate of deposit:

(I) Shall be issued by a financial institution authorized to do business in Wyoming and qualified by law to act as a depository of public funds in this state;

(II) Shall be payable not more than one (1) year after being deposited with the department.

(B) The department shall be given a first priority security interest in the certificate of deposit. The certificate of deposit shall not be subject to attachment or execution unless the attachment or execution arises out of a suit for delinquent taxes, penalties and interest due under this article and the return of the license issued under this article. The entire amount of the certificate of deposit shall be forfeited to the state if the licensee practices any fraud, makes any fraudulent representation or violates any law relating to the conduct of the business for which he is licensed under this article;

(C) The certificate of deposit and related documents providing for the security interest and forfeiture shall be approved as to form by the Wyoming attorney general;

(D) The licensee shall pay all cost incurred by the department to perfect its security interest;

(E) Any interest earned on a certificate of deposit shall accrue to the licensee.

(e) No person shall operate a commercial vehicle as defined in W.S. 31-18-101(a)(iii) between Wyoming and other jurisdictions unless the person has a valid international fuel tax agreement license and decals pursuant to W.S. 31-18-502 or a temporary permit under W.S. 31-18-201.

(f) Each applicant for an international fuel tax agreement license and decals shall file an application in a form and

manner prescribed by the department and pay the applicable fees for the license and a decal as prescribed by the department pursuant to W.S. 31-18-502.

39-17-307. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) On a date required by department rule:

(A) When alternative fuel is purchased to propel a motor vehicle or distributed in Wyoming from a Wyoming licensed supplier, the supplier shall report, using the appropriate equivalency formula, to the department all gallons or kilowatt hours sold in the state and remit all taxes due for alternative fuel sold to an end user;

(B) When alternative fuel is purchased out of Wyoming for use, sale or distribution to propel a motor vehicle in Wyoming, the Wyoming licensed supplier shall report, using the appropriate equivalency formula, to the department all gallons or kilowatt hours used, sold or distributed and remit all taxes due under this article for fuel sold to an end user;

(C) Each Wyoming licensed supplier with a Wyoming retail location shall report, using the appropriate equivalency formula, to the department all gallons or kilowatt hours of alternative fuel used to propel a motor vehicle and remit taxes due under this article for fuel sold to an end user or a retail location;

(D) When alternative fuel is purchased in Wyoming from a Wyoming licensed refiner, the refiner shall report, using the appropriate equivalency formula, to the department all gallons used, sold or distributed and remit all taxes due for fuel sold to an end user;

(E) Each Wyoming licensed distributor, importer, exporter with Wyoming retail locations shall report, using the appropriate equivalency formula, to the department all gallons or kilowatt hours of alternative fuel imported and used to propel a motor vehicle and remit taxes due under this article for fuel sold to an end user or a retail location;

(F) Each Wyoming licensed importer shall report, using the appropriate equivalency formula, to the department all gallons or kilowatt hours imported and used to propel a motor

vehicle and remit taxes due under this article for fuel sold to an end user unless the tax has been paid to an out-of-state licensed supplier;

(G) Any person acquiring biodiesel (B100), ethanol or other alcohols, methanol, butane or other blending components to blend with gasoline, diesel or alternative fuels shall report to the department all gallons of biodiesel (B100) ethanol or other alcohols, and methanol, butane or other blending components, purchased and blended during any period as required by department rule and remit all additional taxes due.

(ii) Each person transporting, conveying or bringing alternative fuel used to propel a motor vehicle into this state for sale, use or distribution in this state shall furnish the department a verified statement showing the number of gallons or kilowatt hours, using the appropriate equivalency formula, of alternative fuel delivered during any period as required by department rule and preceding the report, the name of the person to whom the delivery was made and the place of delivery;

(iii) Each person who exports alternative fuel from this state shall report the number of gallons or kilowatt hours exported, using the appropriate equivalency formula, the destination state and the name of the person to whom exported;

(iv) On a date required by department rule:

(A) Each dealer, who is not licensed as a distributor, shall submit a statement to the department in a format required by the department showing the number of gallons, gasoline gallon equivalent, kilowatt hours or diesel gallon equivalent of alternative fuel acquired, the person who supplied the alternative fuel and the total gallons, kilowatt hours or gallon equivalents sold or dispensed and remit any taxes due if the point of taxation is at the dispenser;

(B) Each distributor or importer shall, if applicable, submit a statement to the department in a format required by the department for the purpose of obtaining a refund from the department for taxes paid pursuant to this section.

(v) A person shall not transport alternative fuel used to propel a motor vehicle by railroad tank car or transport truck unless the person has a shipping document for its transportation that complies with this section. A shipping

document issued by a terminal operator or the operator of a bulk plant shall contain the following information:

(A) The identification, including address, of the terminal or bulk plant from which the alternative fuel was received;

(B) The date the alternative fuel was removed;

(C) The amount of alternative fuel removed, indicating gross gallons and net gallons or the equivalent amount based on the gasoline gallon equivalent or diesel gallon equivalent;

(D) The destination state of the alternative fuel, as represented to the terminal operator by the transporter, the shipper or the shipper's agent;

(E) The name of the shipper of the alternative fuel within the bulk plant or terminal;

(F) The consignee's name and address;

(G) The transporter's name;

(H) Any other information required by the department for the enforcement of this article.

(vi) A person to whom a shipping document was issued for the shipment of alternative fuel used to propel a motor vehicle shall:

(A) Carry the shipping document in the conveyance for which it was issued when transporting the alternative fuel;

(B) Show the shipping document to a law enforcement officer or authorized personnel of the department upon request;

(C) Deliver the alternative fuel described in the shipping document to the destination state printed on it unless the person does all of the following:

(I) Notifies the department when transporting the alternative fuel into a state other than the printed destination state that the person has received

instructions for if the shipping document was issued to deliver the alternative fuel to a different destination state;

(II) Writes on the shipping document the change in destination state;

(III) Gives a copy of the shipping document to the distributor or other person to whom the alternative fuel is delivered.

(vii) A person to whom alternative fuel used to propel a motor vehicle is delivered by railroad tank car or transport truck shall not accept delivery of the alternative fuel if the destination state shown on the shipping document for the alternative fuel is a state other than Wyoming. The person to whom the alternative fuel is delivered shall examine the shipping document and keep a copy of the shipping document;

(viii) Each supplier, refiner, terminal operator, importer, exporter, distributor and dealer shall keep and preserve records relating to the purchase and sale of alternative fuel for three (3) years. The department may, by rule and regulation, authorize alternate methods of preserving the records required under this section;

(ix) Each person transporting, conveying or importing alternative fuel into the state or producing, refining, manufacturing, blending or compounding and using, selling or distributing alternative fuel for sale or use in this state shall keep and preserve the records relating to the purchase or sale of alternative fuel for three (3) years;

(x) On or before the last day of the month following each calendar quarter, each carrier licensed under the provisions of the international fuel tax agreement shall file, in a format required by the department, a report indicating the total number of miles traveled in all jurisdictions by the carrier's vehicles subject to the tax under this article, the total number of miles traveled by those vehicles in this state, the amount of alternative fuel used by those vehicles in all jurisdictions, the amount of tax under this article paid during the calendar quarter and any other information required by the department to compute the carrier's tax liability. The carrier shall pay all taxes due under this article at the time the report is filed. If the tax on alternative fuel imported in the fuel supply tanks of motor vehicles for taxable use on Wyoming highways can be more accurately determined on a mileage basis,

the department may approve and adopt that basis. In the absence of mileage records showing the number of miles actually operated per gasoline gallon equivalent or diesel gallon equivalent of alternative fuel consumed, it shall be presumed that not less than one (1) gasoline gallon equivalent or diesel gallon equivalent was consumed for every four (4) miles traveled.

(b) Payment. The following shall apply:

(i) On a date required by department rule, every supplier, refiner, terminal operator, importer and dealer shall pay to the department all license taxes imposed by this article which are due based upon the statement submitted under W.S. 39-17-307(a)(i). Payment may be made by electronic funds transfer;

(ii) The supplier, refiner or importer shall not require payment from the distributor of the license taxes imposed under this article until three (3) business days prior to the date which the taxes are required to be remitted to the state by the supplier, refiner or importer. A licensed distributor may elect to make delayed payments to a licensed supplier, refiner or importer, provided:

(A) If the supplier, refiner or importer has an electronic funds transfer program in operation, the payment is made by electronic funds transfer; and

(B) The distributor continues to make timely payments to the supplier, refiner or importer.

(iii) A distributor or importer who owns a bulk plant in this state may take a shrinkage credit of one percent (1%) on gross gallons, if applicable, of bulk alternative fuel purchased directly from a terminal and delivered in this state for use, sale or distribution. This credit may be claimed on any tax return required by department rule. A distributor or importer who does not own a bulk plant, but owns retail locations and distributes alternative fuel to those locations only shall be entitled to the shrinkage credit on gross gallons, if applicable, of bulk alternative fuel delivered. The shrinkage credit may not apply to some alternative fuels. The department shall promulgate rules which specify the applicability of the credit and provide an application process for the credit.

(c) Timelines. The following shall apply:

(i) Any report, claim, tax return, statement or other document or payments required or authorized by this article to be made or filed to or with the department and which is:

(A) Transmitted through the United States mail is deemed filed and received by the department on the date shown by the post office cancellation mark stamped on the envelope or other appropriate wrapper containing it;

(B) Mailed but not received by the department or where received but the cancellation mark is illegible, erroneous or omitted, is deemed filed and received on the date mailed if the sender establishes it was deposited in the mail on or before the due date for filing and submits a duplicate within thirty (30) days following written notification by the department of the nonreceipt;

(C) Received through electronic funds transfer is deemed to have been received when the electronic funds transfer transmission is received by the department;

(D) Received through electronic data interchange is deemed to have been received when the electronic data interchange transmission is received by the department.

(ii) Any tax return or license application that is not signed and any tax return which does not contain all pertinent information is considered not filed until the licensee signs or supplies the required information to the department. If the information required in the documents is presented to the department in a format other than that prescribed or otherwise approved by the department, the tax return, application or claim for refund or credit shall be deemed not filed. The licensee shall have fifteen (15) business days to provide the information requested in a manner prescribed or otherwise approved by the department. If the licensee provides the information requested by the department within fifteen (15) business days, the tax return or license application shall be deemed to have been timely filed;

(iii) Evidence that correspondence was mailed from the department to the last known address of a person shall be deemed prima facie evidence that the person received the correspondence after five (5) business days have elapsed from the date the correspondence was mailed. As used in this section, "last known address" means the most current address on file with the department.

(d) The department shall promulgate rules and regulations necessary to define the reporting format requirement for all licensees.

39-17-308. Enforcement.

(a) Audits. The following shall apply:

(i) All tax returns and records are open to examination by the director of the state department of audit or his deputies.

(b) Interest. The license taxes and penalty shall be collected by the department together with interest of one percent (1%) per month on the license taxes from the due date until payment.

(c) Penalties. The following shall apply:

(i) Any person who conducts the business of a supplier, refiner, distributor, terminal operator, importer, exporter or dealer without holding a valid license as specified in W.S. 39-17-306 is guilty of a misdemeanor punishable as provided in paragraph (vii) of this subsection. Each day in violation of the provisions of this section constitutes a separate offense;

(ii) If any person fails or refuses to file a statement as required by department rule and remit the tax as provided by W.S. 39-17-307(a)(i), the department shall make a statement for that person from the best information available and from such statement shall determine the amount of license taxes required to be paid and add thereto a penalty of ten percent (10%) of the taxes due. The department shall notify the delinquent taxpayer of the total amount due by serving written notice upon such person personally or by United States mail to the last known address as shown on the records of the department. If the delinquent taxpayer proves to the department that the delinquency was due to a reasonable cause, the department shall waive the penalty provided in this paragraph. If the delinquent taxpayer after receiving the statement prepared by the department later renders to the department a true statement covering the same period, the department shall use such statement, adding the penalty of ten percent (10%) and interest of one percent (1%) per month on the license taxes from the due date until payment. The penalty shall be waived by the

department upon satisfactory written proof the delinquency was due to a reasonable cause;

(iii) Any person who fails to furnish any report or remit any license tax to the department as required by this article is guilty of a misdemeanor. Each offense is punishable as provided in paragraph (vii) of this subsection. In addition, the department may suspend or revoke any license held by the offender and may require the offender, as a condition of any future licensing under this article, to provide a surety bond, cash bond or certificate of deposit as provided by W.S. 39-17-306(d);

(iv) Any supplier, refiner, terminal operator, importer, exporter, distributor or dealer selling alternative fuel subject to the license taxes imposed by this article while delinquent in the payment of any such taxes is liable for double the amount due to be recovered in a suit instituted by and in the name of the state of Wyoming. Upon application made by the state a writ of injunction may be issued, without requiring bond, against the defendants enjoining and restraining them from selling or offering to sell in the state alternative fuel until the license taxes are paid. Upon application made by the state a receiver of the property and business of the defendant may be appointed to impound the same as security for the delinquent tax and any judgment recovered in the suit;

(v) Any person who makes a false statement in a report required by this article is guilty of a misdemeanor punishable as provided in paragraph (vii) of this subsection. In addition, the person shall forfeit all rights to a refund to the extent that the false statement resulted in a refund larger than that to which the person was lawfully entitled;

(vi) The department may revoke any license granted upon proof of violation of any provision of this article;

(vii) Any person violating any provision of this article, or who procures, aids or abets any person in a violation or noncompliance is guilty of a misdemeanor and upon conviction shall be fined not more than seven hundred fifty dollars ($750.00), imprisoned for not more than six (6) months or both;

(viii) The Wyoming highway patrol and all peace officers of any county or municipality shall aid in the enforcement of this article.

(d) Liens. There are no specific applicable provisions for liens for this article.

(e) Tax sales. There are no specific applicable provisions for tax sales for this article.

39-17-309. Taxpayer remedies.

(a) Interpretation requests. There are no specific applicable provisions for interpretation requests for this article.

(b) Appeals. The following shall apply:

(i) Any person aggrieved by any final administrative decision of the department concerning the assessment of fuel taxes may appeal to the state board of equalization. Appeals shall be made in a timely manner as provided by rules and regulations of the board of equalization by filing with the board a notice of appeal specifying the grounds for the appeal;

(ii) The department shall, in a timely manner as specified by board rules and regulations, transmit to the board the complete record of the action from which the appeal is taken;

(iii) Any person, including the department, aggrieved by any order issued by the state board of equalization may appeal the decision of the board to the first judicial district court in Laramie county;

(iv) Except as otherwise provided in this section, no person aggrieved by the payment of taxes or any penalty or interest imposed by this article shall appeal a decision of the state board until all applicable taxes, penalties and interest have been paid.

(c) Refunds. The following shall apply:

(i) On a date required by department rule, every distributor shall, if applicable, submit a statement to the department on forms furnished by or in a format required by the department for the purpose of obtaining a refund from the department for taxes paid pursuant to W.S. 39-17-307(a)(i);

(ii) Any person exporting alternative motor vehicle fuel from Wyoming for which the license tax has been paid is subject to a refund of the license tax paid. The refund request shall be submitted on or before a date required by department rule on forms provided by or in a format required by the department. The refund request is invalid if not submitted within one (1) year of the date of purchase;

(iii) Alternative fuel purchased for agricultural purposes as defined in W.S. 39-17-301(a)(ii) is qualified for a refund of the license tax imposed under W.S. 39-17-304(a)(i) as declared by the applicant. Any person claiming a refund under this paragraph shall submit a record of purchases and shall specify the percentage of such purchases qualifying for the refund on a form provided by or in a format required by the department, along with receipts detailing the bulk gallons, gasoline gallon equivalent (GGE) or diesel gallon equivalent (DGE) purchased and license taxes paid. The department shall establish by rule the format for applying for the refund under this paragraph. The refund form and receipts shall be invalid if not submitted to the department within eighteen (18) months following the date of purchase. Not to exceed sixty (60) days following submission of the information required by this paragraph, the department shall issue a refund of the qualified alternative fuel license tax;

(iv) The department shall by rule promulgated pursuant to W.S. 39-17-302(a) prescribe procedures under which an alternative fuel user who is entitled to at least a two hundred fifty dollar ($250.00) refund of tax under this article for purchases and use of alternative fuel to propel a motor vehicle may apply for and receive the refund according to a timeline required by the department pursuant to department rule;

(v) The license tax under W.S. 39-17-304(a)(iii) is subject to refund on all alternative fuel sold in Wyoming for transportation of people, goods and equipment in interstate commerce and used outside Wyoming, provided that there is an adequate system for determining whether or not the alternative fuel is used in Wyoming. Nothing in this paragraph shall apply to the use, sale or distribution for use of alternative fuel in Wyoming. The refund request is invalid if not submitted within one (1) year;

(vi) The license tax under W.S. 39-17-304(a)(i) is subject to refund as follows:

(A) Alternative fuel purchased from a Wyoming licensed distributor or dealer by the University of Wyoming and community colleges and public schools located in Wyoming for use in a motor vehicle is subject to refund of the license tax. The record of purchases under this paragraph shall be submitted monthly by the purchaser on refund forms provided by or in a format required by the department, along with receipts detailing gallons, gasoline gallon equivalent (GGE) or diesel gallon equivalent (DGE) purchased and license taxes paid. The refund form and receipts are invalid if not submitted to the department within one (1) year following date of purchase;

(B) Liquefied natural gas (LNG) or renewable diesel sold by a distributor, importer, supplier or dealer to the state of Wyoming or any of its political subdivisions is subject to a refund;

(C) Liquefied natural gas, renewable diesel or compressed natural gas converted to liquefied natural gas at the point of delivery sold by a distributor, importer, supplier or dealer and used as heating fuel or to a person engaged in logging operations, mining operations, manufacturing, processing, drilling, exploration or well servicing, highway or other construction or railroad operations when the alternative fuel is consumed directly in logging operations, mining operations, manufacturing, processing, drilling, exploration or well servicing, highway or other construction or railroad operations, or other nonhighway operations or uses is subject to a refund. The record of purchases under this paragraph shall be submitted quarterly on a form provided by or in a format required by the department, along with receipts detailing the gallons, gasoline gallon equivalent or diesel gallon equivalent purchased and license taxes paid. The refund form and receipts shall be invalid if not submitted to the department within one (1) year following date of purchase. The department shall not deduct the state sales and use tax imposed by the provisions of W.S. 39-15-101 through 39-15-502 from the refund to any person who possesses a valid sales or use tax license under W.S. 39-15-106, or if the person is exempt from paying sales or use taxes under W.S. 39-15-105. A copy of the most recent sales or use tax report or proof that the person is exempt from sales or use taxes shall accompany the claim for refund.

(d) Credits. Credit shall be given for tax paid in Wyoming on alternative fuel purchased to propel a motor vehicle but which is not used in Wyoming. The credit may be carried forward to succeeding reporting periods.

(e) Redemption. There are no specific applicable provisions for redemption for this article.

(f) Escrow. There are no specific applicable provisions for escrow for this article.

39-17-310. Statute of limitations.

(a) The refund form and receipts, as provided for in W.S. 39-17-309 are invalid if not submitted to the department within one (1) year following date of purchase or eighteen (18) months for agricultural producers seeking refunds.

(b) Each supplier, refiner, terminal operator, importer, exporter, distributor and dealer shall keep and preserve the records relating to the purchase and sale of alternative fuels for not less than three (3) years. The department may authorize, by rule, alternate methods of preserving records required under this section.

39-17-311. Distribution.

(a) Except as otherwise provided in subsection (b) of this section, all alternative fuel license taxes and fees shall be distributed as follows:

(i) All alternative fuel license taxes and fees received by the department under this article shall be transferred to the state treasurer who shall credit them to the proper accounts as specified by the department and in paragraph (iv) of this subsection;

(ii) The state treasurer shall deposit all license fees under W.S. 39-17-306 into the state highway fund;

(iii) The department shall certify to the state treasurer amounts to be credited to appropriate accounts based upon deductions from the taxes collected under this article provided that the department shall deduct the pro rata share of the cost of collecting the taxes received from alternative fuel used for aircraft at any municipal or county airport and distribute the remainder to the city, town or county where the airport is located. These funds shall be used for the maintenance of the airport.

(iv) After certifying the amounts provided by paragraph (iii) of this subsection, the department shall certify the balance of taxes collected under this article to the state treasurer who shall distribute the remainder into the accounts within the state highway fund created under this subsection as follows:

(A) Thirteen and one-half percent (13.5%) shall be distributed monthly to county treasurers. Each county treasurer shall credit such revenues to the county road fund for the improvement and maintenance of county roads. The distribution to each county shall be based on:

(I) One-third (1/3) in the ratio in which the area of the county bears to the total area of the state;

(II) One-third (1/3) in the ratio in which the rural population including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the state;

(III) One-third (1/3) in the ratio in which the assessed valuation of the county bears to the last total assessed valuation of the state.

(B) Fourteen percent (14%) shall be credited by the state treasurer to the county treasurers of the various counties for their road construction funds, except that an amount equal to the contribution required of the counties for the cost of the university's technology transfer program under W.S. 21-17-115(a)(ii) or thirty-one thousand two hundred fifty dollars ($31,250.00), whichever is less shall be first distributed to the highway fund. Each county treasurer shall credit the revenues to the road construction fund in that county. The department shall allocate to each county a share based fifty percent (50%) upon the ratio which the rural population of each county including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the state and fifty percent (50%) based on the ratio which the area of the county bears to the total area of the state. Any interest earned on invested funds allocated to counties shall be retained by each county and shall be used for project costs as provided by W.S. 24-2-110(a);

(C) Fifteen percent (15%) shall be distributed as follows:

(I) To the highway fund, an amount equal to the contribution required of the cities and towns for the cost of the university's technology transfer program under W.S. 21-17-115(a)(iii) or thirty-one thousand two hundred fifty dollars ($31,250.00), whichever is less;

(II) The remainder to be distributed monthly to incorporated cities and towns to be used in their street and alley programs as follows:

(1) Seventy-five percent (75%) based on the taxes paid upon alternative fuel sold to and distributed by dealers located within each incorporated city and town;

(2) Twenty-five percent (25%) in the ratio which the population of each city or town bears to the total population of all cities and towns.

(D) Fifty-seven and one-half percent (57.5%) to the state highway account.

(v) All taxes collected under W.S. 39-17-304(a)(iii) shall be transferred to the state treasurer who shall deposit them only into the state highway fund. The provisions of this section shall not apply to the tax imposed by W.S. 39-17-304(a)(iii). Any refund for any overpayment of the one cent ($.01) tax imposed by W.S. 39-17-304(a)(iii) shall be taken from the taxes collected pursuant to W.S. 39-17-304(a)(iii).

(b) All alternative fuel license taxes and fees related to liquefied natural gas, biodiesel or renewable diesel shall be distributed as follows:

(i) All alternative fuel license taxes and fees received by the department under this article related to liquefied natural gas, biodiesel or renewable diesel shall be transferred to the state treasurer who shall credit them to the proper accounts;

(ii) The state treasurer shall deposit all license fees under W.S. 39-17-306 into the state highway fund;

(iii) All taxes collected under W.S. 39-17-304(a)(ii) related to liquefied natural gas, biodiesel or renewable diesel shall be transferred to the state treasurer who shall deposit them only into the state highway fund. The provisions of

paragraph (iv) of this subsection shall not apply to the tax imposed by W.S. 39-17-304(a)(iii). Any refund for any overpayment of the one cent ($.01) tax imposed by W.S. 39-17-304(a)(iii) shall be taken from the taxes collected pursuant to W.S. 39-17-304(a)(iii);

(iv) The state treasurer shall:

(A) Deduct not to exceed two percent (2%) of the taxes collected under this article and distributed under this subsection corresponding to the actual cost of the administration of this article for the month and credit the money to the highway fund;

(B) Distribute monthly the remainder as follows:

(I) Twenty percent (20%) shall be distributed to county treasurers. Each county treasurer shall credit the revenues to the county road fund for the improvement and maintenance of county roads. The distribution shall be based on:

(1) One-third (1/3) in the ratio in which the area of the county bears to the total area of the state;

(2) One-third (1/3) in the ratio in which the rural population including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the state;

(3) One-third (1/3) in the ratio in which the assessed valuation of the county bears to the last total assessed valuation of the state.

(II) Five percent (5%) shall be distributed to incorporated municipalities based on the ratio that the total population of the municipality bears to the total population of all municipalities within the state. Each treasurer of a municipality shall credit the revenues to the municipal street fund for the improvement and maintenance of municipal streets;

(III) The remaining revenues shall be credited to the state highway fund for the maintenance, construction and reconstruction of state highways.

(C) Deduct the pro rata share of the cost of collecting the taxes received from alternative fuel used for aircraft at any municipal or county airport and distribute the remainder to the city, town or county where the airport is located. These funds shall be used for the maintenance of the airport.

CHAPTER 18 - CIGARETTE TAXES

39-18-101. Definitions.

(a) As used in this article:

(i) "Cash" means United States currency, certified bank checks or bank cashier's checks payable in United States currency;

(ii) "Sale" or "sell" means any exchange or transfer of title or possession within the state including installment credit and conditional sales to any other person for a consideration;

(iii) Repealed by Laws 2019, ch. 186, § 2.

(iv) "Wholesale purchase price" means the established price for which a manufacturer sells the nicotine product to a wholesaler exclusive of any discount or other reduction;

(v) "Wholesaler" means any person who:

(A) Whether located within or without Wyoming, imports, sells or distributes nicotine products into this state for sale or resale;

(B) Purchases nicotine products in this state for sale or resale;

(C) Purchases cigarettes for sale or resale through mechanical vending devices except persons who sell cigarettes in vending devices which are owned or leased by them and located in their place of business;

(D) Sells or distributes for sale or resale cigarettes over the internet or through any other means of direct or indirect mail solicitation or delivery to any person in this state.

(vi) "Cigarette importer" means any person who imports into the United States, either directly or indirectly, a finished cigarette for sale or distribution in this state;

(vii) "Cigarette manufacturer" means any person who manufactures, fabricates, assembles, processes or labels a finished cigarette for sale in this state. "Cigarette manufacturer" includes any person who maintains at a retail or wholesale establishment a machine which enables a person to process into a roll or tube, tobacco or any product made or derived from tobacco;

(viii) "Moist snuff" means any moist finely cut ground or powdered tobacco intended to be placed in the oral cavity, other than dry snuff;

(ix) "Electronic cigarette" means any device that can be used to deliver aerosolized or vaporized nicotine or synthetic nicotine to the person using the device and includes any component, part and accessory of the device and any vapor material intended to be aerosolized or vaporized during the use of the device. "Electronic cigarette" includes, without limitation, any electronic cigar, electronic cigarillo, electronic pipe, electronic hooka, vapor pen and any similar product or device. "Electronic cigarette" does not include a battery or battery charger if sold separately from the electronic cigarette and does not include any product regulated as a drug or device by the United States food and drug administration under subchapter V of the Food, Drug and Cosmetic Act;

(x) "Vapor material" means any liquid solution or other material containing nicotine or synthetic nicotine that is depleted as an electronic cigarette is used. "Vapor material" includes liquid solution or other material containing nicotine or synthetic nicotine that is sold with or inside an electronic cigarette;

(xi) "Nicotine product" means tobacco products as defined by W.S. 14-3-301(a)(i), electronic cigarettes and vapor material.

39-18-102. Administration; confidentiality.

(a) The payment of the taxes required by this article shall be evidenced by the affixing of stamps, imprints or impressions on each package of cigarettes sold or distributed by

a licensed wholesaler. The department shall obtain suitable stamps and sell them to licensed wholesalers for cash at a six percent (6%) discount. The department may deposit cigarette tax stamps in banks within Wyoming for disbursement to licensed wholesalers pursuant to rules and regulations of the department. The department shall keep accurate records of all stamps sold. The department may authorize licensed wholesalers to use department approved metering machines to affix imprints or impressions in lieu of affixing stamps. The machine shall be sealed by the department and used pursuant to rules and regulations of the department. The department shall inspect and read each metering machine at least once a month or may approve and appoint a bank within Wyoming of the wholesaler's choice to act as setting agent pursuant to rules and regulations of the department. Meter settings shall be sold to licensed wholesalers for cash at a six percent (6%) discount. Wholesalers purchasing stamps, imprints or impressions with other than cash shall furnish the department a bond of not less than ten thousand dollars ($10,000.00) or such other amount as specified by the department.

(b) The taxes imposed by W.S. 39-18-103(a)(iii) and (v) shall be paid by the wholesaler. The wholesaler shall be entitled to retain four percent (4%) of any tax collected under W.S. 39-18-103(a)(iii) and (v).

39-18-103. Imposition.

(a) Taxable event. The following event shall constitute a taxable event under this article:

(i) There is levied and shall be collected and paid to the department an excise tax at the rate imposed by W.S. 39-18-104(a) upon the sale of each cigarette sold by wholesalers;

(ii) There is levied and shall be paid to the department an excise tax at the rate imposed by W.S. 39-18-104(b) upon the use or storage by consumers of cigarettes in Wyoming but only if the tax imposed by paragraph (i) of this subsection has not been paid;

(iii) In addition to the other taxes imposed by this subsection, there is levied and assessed upon cigars, snuff and other tobacco products purchased or imported into this state by wholesalers for resale, except cigarettes taxed under this

subsection, an excise tax at the rate imposed by W.S. 39-18-104(c) or (e), as applicable;

(iv) The tax imposed by paragraph (iii) of this subsection shall also be imposed upon the use or storage by consumers of cigars, snuff and other tobacco products in this state, and upon those consumers, at the rate imposed by W.S. 39-18-104(d) or (f), as applicable. This tax shall not apply if the tax imposed by paragraph (iii) of this subsection has been paid;

(v) In addition to the other taxes imposed by this subsection, there is levied and assessed upon electronic cigarettes and vapor material purchased or imported into this state by wholesalers for resale an excise tax at the rate imposed by W.S. 39-18-104(g);

(vi) The tax imposed by paragraph (v) of this subsection shall also be imposed upon the use or storage by consumers of electronic cigarettes and vapor material in this state, and upon those consumers, at the rate imposed by W.S. 39-18-104(g). This tax shall not apply if the tax imposed by paragraph (v) of this subsection has been paid.

(b) Basis of tax. The state preempts the field of imposing taxes on nicotine products and no city, town or county shall impose, levy or collect taxes upon the sale, occupation or privilege of selling nicotine products. This subsection shall not be construed to prevent a city, town or county from regulating the public use of nicotine products.

(c) Taxpayer. The following taxpayers are liable for the tax imposed by this article:

(i) There is levied and shall be collected and paid to the department an excise tax at the rate imposed by W.S. 39-18-104(a) upon the sale of each cigarette sold by wholesalers;

(ii) There is levied and shall be paid to the department an excise tax at the rate imposed by W.S. 39-18-104(b) upon the use or storage by consumers of cigarettes in Wyoming but only if the tax imposed by paragraph (i) of this subsection has not been paid;

(iii) In addition to the other taxes imposed by this subsection, there is levied and assessed upon cigars, snuff and

other tobacco products purchased or imported into this state by wholesalers for resale, except cigarettes taxed under this subsection, an excise tax at the rate imposed by W.S. 39-18-104(c) or (e), as applicable;

(iv) The tax imposed by paragraph (iii) of this subsection shall also be imposed upon the use or storage by consumers of cigars, snuff and other tobacco products in this state, and upon those consumers, at the rate imposed by W.S. 39-18-104(d) or (f), as applicable. This tax shall not apply if the tax imposed by paragraph (iii) of this subsection has been paid;

(v) In addition to the other taxes imposed by this subsection, there is levied and assessed upon electronic cigarettes and vapor material purchased or imported into this state by wholesalers for resale an excise tax at the rate imposed by W.S. 39-18-104(g);

(vi) The tax imposed by paragraph (v) of this subsection shall also be imposed upon the use or storage by consumers of electronic cigarettes and vapor material in this state, and upon those consumers, at the rate imposed by W.S. 39-18-104(g). This tax shall not apply if the tax imposed by paragraph (v) of this subsection has been paid.

39-18-104. Taxation rate.

(a) There is levied and shall be collected and paid to the department an excise tax at the rate of three cents ($.03) upon the sale of each cigarette sold by wholesalers.

(i) Repealed by Laws 2019, ch. 21, § 2.

(ii) Repealed by Laws 2019, ch. 21, § 2.

(b) There is levied and shall be paid to the department an excise tax at the rate of three cents ($.03) upon the use or storage by consumers of cigarettes in Wyoming but only if the tax imposed by subsection (a) of this section has not been paid.

(i) Repealed by Laws 2019, ch. 21, § 2.

(ii) Repealed by Laws 2019, ch. 21, § 2.

(c) In addition to the other taxes imposed by this section, there is levied and assessed upon cigars, snuff and

other tobacco products purchased or imported into this state by wholesalers for resale, except cigarettes and moist snuff taxed under this section, an excise tax at the rate of twenty percent (20%) of the wholesale purchase price at which the tobacco products are purchased by wholesalers from manufacturers.

(d) The tax imposed by subsection (c) of this section shall also be imposed upon the use or storage by consumers of cigars, snuff and other tobacco products other than cigarettes and moist snuff in this state, and upon those consumers, at the rate of ten percent (10%) of the retail price of the cigar, snuff or other tobacco product other than cigarettes and moist snuff. This tax shall not apply if the tax imposed by subsection (c) of this section has been paid.

(e) In addition to the other taxes imposed by this section, there is levied and assessed upon moist snuff purchased or imported into this state by wholesalers for resale, an excise tax at the rate of sixty cents ($0.60) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce. The tax on moist snuff shall be imposed based on the net weight as listed by the manufacturer.

(f) The tax imposed by subsection (e) of this section shall also be imposed upon the use or storage by consumers of moist snuff in this state, and upon those consumers, at the rate of sixty cents ($0.60) for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce. This tax shall not apply if the tax imposed by subsection (e) of this section has been paid. The tax on moist snuff shall be imposed based on the net weight as listed by the manufacturer.

(g) In addition to the other taxes imposed by this section, there is levied and assessed upon electronic cigarettes and vapor material purchased or imported into this state by wholesalers for resale, an excise tax at the rate of fifteen percent (15%) of the wholesale purchase price at which the electronic cigarettes and vapor material are purchased by wholesalers from manufacturers.

(h) The tax imposed by subsection (g) of this section shall also be imposed upon the use or storage by consumers of electronic cigarettes and vapor material in this state, and upon those consumers, at the rate of seven and one-half percent (7.5%) of the retail price of the electronic cigarettes and

vapor material. This tax shall not apply if the tax imposed by subsection (g) of this section has been paid.

39-18-105. Exemptions.

(a) Sales of cigarettes to any agency of the United States government, sales in interstate commerce or the taxation of any transaction prohibited by the United States constitution are exempted from the provisions of this article but shall be reported to the department in the manner prescribed by it.

(b) The sales and use tax exemptions specified in W.S. 39-15-105 are not applicable to this article.

39-18-106. Licensing; permits.

(a) Every wholesaler, cigarette importer and cigarette manufacturer who sells or offers to sell nicotine products in this state must have a license to do so issued by the department. No license or renewal of a license shall be granted under this section unless the wholesaler states in writing, under penalty for false swearing, that he shall comply fully with W.S. 9-4-1201 through 9-4-1209. The license fee is ten dollars ($10.00) per year or fraction thereof and is valid through June 30 in each year. The license will be granted only to wholesalers who own or operate the place from which sales are made and additional licenses must be obtained for each separate location. The licenses are transferable pursuant to rules and regulations promulgated by the department.

(b) Repealed By Laws 2005, ch. 77, § 2.

(c) No license for a cigarette wholesaler, cigarette importer or cigarette manufacturer shall be granted, maintained or renewed if the applicant:

(i) Is not a participating manufacturer as defined in subsection II(jj) of the master settlement agreement as defined in W.S. 9-4-1201(a)(v), or is not in full compliance with W.S. 9-4-1201 through 9-4-1210;

(ii) Has imported or caused to be imported into the United States any tobacco products in violation of 19 U.S.C. 1681a; or

(iii) Has imported or caused to be imported into the United States, or manufactured for sale or distribution in the

United States any cigarette that does not fully comply with the federal Cigarette Labeling and Advertising Act, (15 U.S.C. 1331, et seq.).

39-18-107. Compliance; collection procedures.

(a) Returns and reports. The following shall apply:

(i) Each wholesaler shall keep complete and accurate records of all nicotine products purchased and sold for three (3) years. The records shall be in the form prescribed by the department and will be available for inspection by the department at any reasonable time. The department may investigate and examine the stock of cigarettes upon any premises where they are stored or sold;

(ii) On or before the tenth day of each calendar quarter, every consumer who, during the preceding calendar quarter, has acquired title to or possession of nicotine products for use or storage in this state, upon which products the tax imposed by W.S. 39-18-103(a)(iii) and (v) has not been paid, shall file a return with the department showing the quantity of such products so acquired. The return shall be made upon a form furnished and prescribed by the department and shall contain such other information as the department may require. The return shall be accompanied by a remittance for the full unpaid tax liability shown by it, provided that the tax on cigars, snuff and other tobacco products shall be due upon the sale of the cigars, snuff and other tobacco products as provided in subsection (b) of this section.

(b) Payment. The following shall apply:

(i) There is levied and shall be collected and paid to the department an excise tax at the rate imposed by W.S. 39-18-104(a) upon the sale of each cigarette sold by wholesalers;

(ii) There is levied and shall be paid to the department an excise tax at the rate imposed by W.S. 39-18-104(b) upon the use or storage by consumers of cigarettes in Wyoming but only if the tax imposed by paragraph (i) of this subsection has not been paid;

(iii) No wholesaler shall sell or transfer any stamps issued under the provisions of this article.

(c) Timelines. The following shall apply:

(i) No later than the twentieth day of the month following the sale of cigarettes, or the month following the end of the calendar quarter for nicotine products other than cigarettes, each wholesaler shall return to the department the following information on forms furnished by the department:

(A) The number of packages of cigarettes sold in each incorporated city and town;

(B) The number of packages of cigarettes sold in each county outside the incorporated cities and towns;

(C) Other information required by the department;

(D) The amount paid by the wholesaler to the manufacturer for nicotine products other than moist snuff. For sales of moist snuff, the return shall include the net weight as listed by the manufacturer. The department shall compile the information provided under this subparagraph with respect to moist snuff tobacco sales on an annual basis and shall report the information to the legislature every five (5) years beginning on July 1, 2014.

(ii) The stamps, imprints or impressions shall be affixed by the wholesaler any time before the cigarettes are transferred from his possession.

39-18-108. Enforcement.

(a) Audits. There are no specific applicable provisions for audits for this chapter.

(b) Interest. There are no specific applicable provisions for interest for this chapter.

(c) Penalties. The following shall apply:

(i) Any package of cigarettes found in this state without stamps, imprints or impressions affixed thereto as provided by this article is contraband goods and may be seized without a warrant by the department, with board approval, or any peace officer of this state when so directed by the department. This section does not apply to cigarettes in the original unopened shipping package in the possession of or in transit to

a licensed wholesaler or to owners of cigarettes not willfully or intentionally evading the tax imposed by this article;

(ii) The following acts are misdemeanors punishable by a fine of not more than one hundred dollars ($100.00) or imprisonment in the county jail for not more than six (6) months or both:

(A) Selling or distributing nicotine products as a wholesaler without a license;

(B) Selling, offering to sell, displaying for sale or possessing with intent to sell cigarettes without proper stamps, imprints or impressions;

(C) Evading or aiding or abetting any person to evade the payment of the taxes imposed by this article;

(D) Making any false or fraudulent return.

(iii) Each act in violation of paragraphs (ii) and (vii) through (xi) of this subsection is a separate offense;

(iv) The penalties specified in paragraphs (ii), (iii) and (vii) through (xi) of this subsection are in addition to the provisions of paragraph (i) of this subsection and subsection (e) of this section;

(v) The department may revoke the license of any wholesaler violating any provision of this article after a hearing. No license shall be issued to a wholesaler for two (2) years following revocation of his license;

(vi) Any person who purchases any nicotine product for resale in this state from other than a licensed wholesaler is liable for the tax and any penalties and interest imposed under this paragraph as if he were a wholesaler under this act and shall pay an additional penalty of twenty-five percent (25%) of any tax due. Any wholesaler or other person who fails to file any return or to pay any tax within the time required or permitted by this subsection shall be subject to a penalty of five percent (5%) of the amount of the tax due, plus one percent (1%) of the tax for each month of delinquency or fraction thereof. The department may waive all or any part of this penalty for good cause shown;

(vii) Any person who does any act prohibited by this article, or omits, neglects or refuses to comply with any duty imposed upon him by this article, or causes not to be done any of the things required by this article, or does any act prohibited by this article, may, in addition to any other penalty provided by this article, be liable for a penalty of not to exceed one thousand dollars ($1,000.00) or five (5) times the retail value of the nicotine product at issue, whichever is lesser, to be recovered in a civil action;

(viii) Any person who fails to pay any tax imposed by this article at the time prescribed by law or department rule or regulation may, in addition to any other penalty provided by this article, be liable for a penalty of not to exceed five (5) times the tax due, but unpaid, to be recovered in a civil action;

(ix) Any fixture, equipment or other personal property used by a nicotine product wholesaler or retailer to commit any of the following acts shall be subject to forfeiture to the state, if the retail value of the cigarettes involved or any tax involved in the act exceeds five hundred dollars ($500.00):

(A) Failing to keep or make any record, return, report or inventory required by this article, if the failure was with the intent to defraud the state;

(B) Keeping or making any false or fraudulent record, return, report or inventory required under this article;

(C) Refusing to pay any tax imposed by this article;

(D) Attempting in any manner to evade or defeat the requirements of this article.

(x) Any person who, with intent to defraud, fails to comply with any requirement of this article or regulation prescribed hereunder may, in addition to any other penalty provided in this article, for each such offense, be fined not to exceed ten thousand dollars ($10,000.00), or be imprisoned for not to exceed one (1) year, or both;

(xi) Notwithstanding any other provision of law, the sale or possession for sale of counterfeit cigarettes with the intent to defraud by a cigarette manufacturer, importer,

wholesaler or retailer may result in the seizure of the product and related machinery by the department or any law enforcement agency and shall be punishable as provided in this paragraph. As used in this paragraph, "counterfeit cigarettes" means cigarettes which have a false manufacturing label or any package of cigarettes which bears a counterfeit tax stamp. Any counterfeit cigarettes seized by the department under paragraph (i) of this subsection shall be destroyed. The following penalties shall apply:

(A) A first violation involving a total quantity of less than two (2) cartons of cigarettes may be punishable by a fine of not to exceed one thousand dollars ($1,000.00) or five (5) times the retail value of the cigarettes involved, whichever is less;

(B) A subsequent violation involving a total quantity of less than two (2) cartons of cigarettes may be punishable by a fine of not to exceed five thousand dollars ($5,000.00) or five (5) times the retail value of the cigarettes involved, whichever is greater;

(C) A first violation involving a total quantity of two (2) cartons of cigarettes or more may be punishable by a fine of not to exceed two thousand dollars ($2,000.00) or five (5) times the retail value of the cigarettes involved, whichever is less;

(D) A subsequent violation involving a quantity of two (2) cartons of cigarettes or more shall be punishable by a fine of not to exceed fifty thousand dollars ($50,000.00).

(xii) Any penalty collected under the provisions of this subsection shall be deposited in the public school fund of the appropriate county as required by article 7, section 5 of the Wyoming constitution.

(d) Liens. There are no specific applicable provisions for liens for this chapter.

(e) Tax sales. Cigarettes seized in accordance with paragraph (c)(i) of this section shall be sold by the department to a licensed wholesaler to the best advantage of the state. Proceeds from the sale shall be remitted to the state treasurer for deposit into the general fund. The licensed wholesaler purchasing the cigarettes shall pay taxes and affix stamps,

imprints or impressions as provided by this article on cigarettes so purchased.

39-18-109. Taxpayer remedies.

(a) Interpretation requests. There are no specific applicable provisions for interpretation requests for this chapter.

(b) Appeals. There are no specific applicable provisions for appeals for this chapter.

(c) Refunds. The department shall redeem any unused and uncancelled stamps presented by a wholesaler.

(d) Credits. Credit shall be given by the department for taxes paid on unsalable merchandise when the department is satisfied the merchandise has been returned to the manufacturer and when evidenced by a statement signed by the wholesaler and a manufacturer's representative certifying the number of packages returned.

(e) Redemption. There are no specific applicable provisions for redemption for this chapter.

(f) Escrow. There are no specific applicable provisions for escrow for this chapter.

39-18-110. Statute of limitations.

There are no specific applicable provisions for a statute of limitations for this chapter.

39-18-111. Distribution.

(a) Fifteen percent (15%) of the taxes collected pursuant to W.S.39-18-104(a) and (b) shall be distributed to incorporated cities and towns and to boards of county commissioners in the proportion the cigarette taxes derived from sales within each incorporated city or town or county bears to total cigarette taxes collected. The computation for the distribution shall be made by the department according to the monthly returns filed by the wholesalers. The remainder shall be deposited in the state general fund.

(i) Repealed by Laws 2019, ch. 21, § 2.

(ii) Repealed by Laws 2019, ch. 21, § 2.

(iii) Repealed by Laws 2019, ch. 21, § 2.

(b) The revenue received from the taxes imposed by W.S. 39-18-104(c), (d), (g) and (h) shall be deposited in the general fund.

(c) Repealed by Laws 2019, ch. 21, § 2.

CHAPTER 19 - INHERITANCE TAXES

39-19-101. Definitions.

(a) As used in W.S. 39-19-101 through 39-19-111:

(i) "Department" means the department of revenue or its designee;

(ii) "Federal gross estate" means the gross estate of any decedent as determined under the laws of the United States;

(iii) "Personal representative" means the executor, administrator or trustee of the estate of the decedent, or, if there is no executor appointed, qualified and acting within Wyoming, then any person in actual or constructive possession of any property of the decedent;

(iv) "Taxpayer" means the personal representative of an estate and the estate itself;

(v) "Wyoming gross estate" means the value of the federal gross estate of a decedent excluding the value of real or tangible personal property which has an actual situs outside Wyoming at the time of death of the decedent, and excluding the value of intangible personal property owned by a decedent not domiciled in Wyoming.

39-19-102. Administration; confidentiality; fees; compensation; disposition of tax; disclosure; penalty.

(a) Repealed by Laws 2022, ch. 35, § 1.

(b) No officer shall receive any additional compensation other than as allowed by law, by reason of duties imposed under this section.

(c) All money collected under W.S. 39-19-101 through 39-19-111 shall be credited to the general fund.

(d) No state employee who by virtue of his employment has knowledge of the business affairs of any person filing or required to file any tax returns under this article shall make known their contents in any manner or permit any person to have access to any returns or information contained therein except as provided by law or in the following cases:

(i) The delivery to the taxpayer, his designee or his legal representatives upon written request of a copy of any return or report in connection with his tax;

(ii) The publication of statistics so classified to prevent the identification of particular returns or reports;

(iii) The furnishing of any information to the United States government and its territories, the District of Columbia, any state allowing similar privileges to the department or to the multistate tax commission for relay to tax officials of cooperating states. Information furnished shall be only for tax purposes;

(iv) The inspection of tax returns and records by the state department of audit.

(e) Any person who violates subsection (d) of this section is guilty of a misdemeanor and upon conviction shall be fined not more than one thousand dollars ($1,000.00), imprisoned for not more than one (1) year, or both.

39-19-103. Imposition of tax.

(a) Taxable event. A tax is imposed on the transfer of property constituting the Wyoming gross estate of every decedent.

(b) Basis of tax. The amount of tax is the maximum state death tax credit allowed to a Wyoming estate as a credit against federal estate taxes under the laws of the United States for estate, inheritance, legacy and succession taxes actually paid to the several states times the ratio which the Wyoming gross estate bears to the value of the federal gross estate, or the maximum state death tax credit allowable to a Wyoming gross estate, whichever is greater. W.S. 39-19-101 through 39-19-111 are intended to take full advantage for Wyoming of the credit

which is allowed as a deduction from the federal estate tax liability of estates of decedents, for state taxes upon property or transfer thereof by reason of death, without increasing the aggregate of federal and state death, transfer or succession taxes upon any estate.

(c) Taxpayer. The personal representative of an estate, a portion of which constitutes Wyoming gross estate, shall file with the department a duplicate of all federal estate tax returns and notices required to be made to the federal authorities and pay the Wyoming estate tax to the department. Any tax liability under W.S. 39-19-101 through 39-19-111 becomes, from the time the tax liability is due and payable, a debt of the taxpayer to the state, to be recovered in an action on this title. The attorney general may bring an action at the request of the department in the name of the state to collect any tax liability of any taxpayer under W.S. 39-19-101 through 39-19-111.

39-19-104. Taxation rate.

W.S. 39-19-101 through 39-19-111 are intended to take full advantage for Wyoming of the credit which is allowed as a deduction from the federal estate tax liability of estates of decedents, for state taxes upon property or transfer thereof by reason of death, without increasing the aggregate of federal and state death, transfer or succession taxes upon any estate. The amount of tax is the maximum state death tax credit allowed to a Wyoming estate as a credit against federal estate taxes under the laws of the United States for estate, inheritance, legacy and succession taxes actually paid to the several states times the ratio which the Wyoming gross estate bears to the value of the federal gross estate, or the maximum state death tax credit allowable to a Wyoming gross estate, whichever is greater.

39-19-105. Exemptions.

There are no specific applicable provisions for exemptions for this chapter.

39-19-106. Licenses; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-19-107. Compliance; collection procedures.

(a) Returns, reports. The personal representative of an estate, a portion of which constitutes Wyoming gross estate, shall file with the department a duplicate of all federal estate tax returns and notices required to be made to the federal authorities and pay the Wyoming estate tax to the department. If, subsequent to payment of the Wyoming estate tax it appears that additional estate tax is due Wyoming or an overpayment has been made, the department shall assess and collect the additional tax due or authorize a refund of the overpayment to the taxpayer.

(b) Payment. Returns shall be filed and Wyoming estate tax paid at the time federal estate tax returns are required to be filed and federal estate taxes paid under the laws of the United States, including any extensions of time for filing or payment granted by the federal authorities. If, subsequent to payment of the Wyoming estate tax it appears that additional estate tax is due Wyoming or an overpayment has been made, the department shall assess and collect the additional tax due or authorize a refund of the overpayment to the taxpayer. Any tax liability under W.S. 39-19-101 through 39-19-111 becomes, from the time the tax liability is due and payable, a debt of the taxpayer to the state, to be recovered in an action on this title. The attorney general may bring an action at the request of the department in the name of the state to collect any tax liability of any taxpayer under W.S. 39-19-101 through 39-19-111.

(c) Timelines. The following shall apply to timelines under this chapter:

(i) Returns shall be filed and Wyoming estate tax paid at the time federal estate tax returns are required to be filed and federal estate taxes paid under the laws of the United States, including any extensions of time for filing or payment granted by the federal authorities;

(ii) Before a final decree of distribution is entered the court shall be satisfied by presentation of receipts, cancelled checks, certificates, closing letters and other proof that all federal, state, county and municipal taxes legally levied upon the property of the estate or due on account of the estate or death of the decedent have been fully paid. All documents presented to the court shall be filed with the clerk to be preserved as a permanent part of the court file relating to the estate. The court shall not discharge any personal representative nor release his bond nor issue a decree of final distribution of the estate until:

(A) A receipt from the inheritance tax commissioner is filed showing no inheritance and estate tax due;

(B) All inheritance and estate taxes and interest have been paid; or

(C) The court finds that no inheritance tax or estate tax is chargeable against the estate and excuses the filing of a receipt.

39-19-108. Enforcement.

(a) Audits. If, subsequent to payment of the Wyoming estate tax it appears that additional estate tax is due Wyoming or an overpayment has been made, the department shall assess and collect the additional tax due or authorize a refund of the overpayment to the taxpayer. Any tax liability under W.S. 39-19-101 through 39-19-111 becomes, from the time the tax liability is due and payable, a debt of the taxpayer to the state, to be recovered in an action on this title. The attorney general may bring an action at the request of the department in the name of the state to collect any tax liability of any taxpayer under W.S. 39-19-101 through 39-19-111.

(b) Interest. There are no specific applicable provisions for interest in this chapter.

(c) Penalties. There are no specific applicable provisions for penalties for this chapter.

(d) Liens. There are no specific applicable provisions for liens for this chapter.

(e) Tax sales. There are no specific applicable provisions for tax sales for this chapter.

39-19-109. Taxpayer remedies.

(a) Interpretations requests. There are no specific applicable provisions for taxpayer remedies for this chapter.

(b) Appeals. The state board of equalization shall perform the duties specified in article 15, section 10 of the Wyoming constitution and shall hear appeals from county boards of equalization and review final decisions of the department upon application of any interested person adversely affected,

including boards of county commissioners for the purposes of this subsection, under the contested case procedures of the Wyoming Administrative Procedure Act. Any interested person adversely affected by the adoption, amendment or repeal of a rule pursuant to W.S. 16-3-103(a) shall be afforded an opportunity for a hearing before the board. In addition, the board shall have the powers and duties set forth in W.S. 39-11-102(e). Any person including the state of Wyoming aggrieved by any order issued by the board whose decision has been reversed or modified by the state board of equalization, may appeal the decision of the board to the district court of the county in which the property or some part thereof is situated.

(c) Refunds. If, subsequent to payment of the Wyoming estate tax it appears that additional estate tax is due Wyoming or an overpayment has been made, the department shall assess and collect the additional tax due or authorize a refund of the overpayment to the taxpayer.

(d) Credits. There are no specific applicable provisions for credits for this chapter.

(e) Redemption. There are no specific applicable provisions for redemption for this chapter.

(f) Escrow. There are no specific applicable provisions for escrow for this chapter.

39-19-110. Statute of limitations.

There are no specific applicable provisions for a statute of limitations for this chapter.

39-19-111. Distribution.

(a) All money collected under W.S. 39-19-101 through 39-19-111 shall be credited to the general fund.

(i) Repealed by Laws 2025, ch. 63, § 2.

(ii) Repealed by Laws 2025, ch. 63, § 2.

CHAPTER 20 - TAX ON RAILROADS

39-20-101. Repealed By Laws 2004, Chapter 5, § 1.

39-20-102. Repealed By Laws 2004, Chapter 5, § 1.

39-20-103. Repealed By Laws 2004, Chapter 5, § 1.

39-20-104. Repealed By Laws 2004, Chapter 5, § 1.

39-20-105. Repealed By Laws 2004, Chapter 5, § 1.

39-20-106. Repealed By Laws 2004, Chapter 5, § 1.

39-20-107. Repealed By Laws 2004, Chapter 5, § 1.

39-20-108. Repealed By Laws 2004, Chapter 5, § 1.

39-20-109. Repealed By Laws 2004, Chapter 5, § 1.

39-20-110. Repealed By Laws 2004, Chapter 5, § 1.

39-20-111. Repealed By Laws 2004, Chapter 5, § 1.

CHAPTER 21 - EXCISE TAX ON COMMERCIAL TRANSPORTATION OF COAL

39-21-101. Repealed By Laws 2004, Chapter 1, § 1.

39-21-102. Repealed By Laws 2004, Chapter 1, § 1.

39-21-103. Repealed By Laws 2004, Chapter 1, § 1.

39-21-104. Repealed By Laws 2004, Chapter 1, § 1.

39-21-105. Repealed By Laws 2004, Chapter 1, § 1.

39-21-106. Repealed By Laws 2004, Chapter 1, § 1.

39-21-107. Repealed By Laws 2004, Chapter 1, § 1.

39-21-108. Repealed By Laws 2004, Chapter 1, § 1.

39-21-109. Repealed By Laws 2004, Chapter 1, § 1.

39-21-110. Repealed By Laws 2004, Chapter 1, § 1.

39-21-111. Repealed By Laws 2004, Chapter 1, § 1.

CHAPTER 22 - TAX UPON PRODUCTION OF ELECTRICITY FROM WIND RESOURCES

39-22-101. Definitions.

There are no specific applicable provisions for definitions for this chapter.

39-22-102. Administration.

The department of revenue shall enforce the provisions of this chapter. The department shall promulgate rules and regulations necessary for the implementation and enforcement of this chapter.

39-22-103. Imposition.

There is levied an excise tax upon the privilege of producing electricity from wind resources in this state. The tax shall be imposed upon the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and shall be paid by the person producing such electricity. The tax shall be imposed on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

39-22-104. Taxation rate.

The tax rate shall be one dollar ($1.00) on each megawatt hour, or portion thereof, which is produced in this state.

39-22-105. Exemptions.

(a) No tax shall be imposed upon electricity which is produced from any generating facility owned or operated by the federal government, state of Wyoming or by any county or municipality in this state. No tax shall be imposed upon electricity which is produced for the personal consumption of the producer, including any excess production of electricity that does not exceed five hundred (500) kilowatt hours in any twenty-four (24) hour period.

(b) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39-22-103, regardless of whether production first commenced prior to or after January 1, 2012.

39-22-106. Licensing; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-22-107. Compliance; collection procedures.

(a) Returns and reports. Any person producing electricity from wind resources within this state which is subject to the tax imposed by this chapter shall report the amount of megawatt hours produced in this state on or before February 1 of the year immediately following the year in which the electricity was produced.

(b) Payment. Any person owing a tax under this chapter shall pay the tax once each year on or before February 1 of the year immediately following the year in which the electricity was produced. The tax shall be collected by the department of revenue.

(c) Timelines. There are no specific applicable provisions for timelines for this chapter.

39-22-108. Enforcement.

(a) Audits. There are no specific applicable provisions for audits for this chapter.

(b) Interest. Interest at an annual rate equal to the average prime interest as determined by the state treasurer during the preceding fiscal year, plus four percent (4%), shall be added to all delinquent taxes under this chapter. To determine the average prime interest rate, the state treasurer shall average the prime interest for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent. In no instance shall the delinquent interest rate be less than twelve percent (12%) nor greater than eighteen percent (18%).

(c) Penalties. The following shall apply:

(i) If any person fails to make or file a return and remit the tax as required by W.S. 39-22-107, the department shall impose a penalty of five percent (5%) of the taxes due for each thirty (30) day period, or fraction thereof, elapsing between the due date of the return and the date filed, unless

the person for good cause obtains from the department an extension of time for filing prior to the due date for filing. In the event of an extension, the person shall pay the interest due on delinquent payments set forth in subsection (b) of this section. In no event shall the total penalty imposed by this subsection exceed twenty-five percent (25%) of the tax due. The department, for good cause, may waive a penalty imposed for failure to file a return for any one (1) calendar year, provided that:

(A) The return was filed within five (5) business days following the due date, including an approved extension period; and

(B) The taxpayer requests the waiver in writing within fifteen (15) days after the return was filed, setting forth the reasons for the late filing.

(ii) If any part of a tax deficiency is due to the negligence or intentional disregard of rules and regulations there shall be added a penalty of five percent (5%) of the amount of the deficiency plus interest as provided by subsection (b) of this section. The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after receipt of notice and demand by the department;

(iii) Taxes due together with interest, penalties and costs shall be collectible by the department by appropriate judicial proceedings;

(iv) The department may credit or waive penalties imposed by this section as part of a settlement or for any other good cause.

(d) Liens. Any delinquent tax is a lien upon the property of any owner from and after the time the tax is due until the tax is paid. The tax lien shall have preference over all liens except any valid mortgage or other liens of record filed or recorded prior to the date the tax became due.

(e) Tax sales. There are no specific applicable provisions for tax sales for this chapter.

39-22-109. Taxpayer remedies.

There are no specific applicable provisions for taxpayer remedies for this chapter.

39-22-110. Statute of limitations.

There are no specific applicable provisions for a statute of limitations for this chapter.

39-22-111. Distribution.

(a) The proceeds from the tax imposed by this chapter shall be distributed by the department as follows:

(i) Sixty percent (60%) shall be distributed to the counties in this state where the generating facility is located. The amount shall be proportionately distributed to each county based upon the percentage of the assessed value of the generating facilities located within the county as compared to the total assessed value of generating facilities located within the state;

(ii) Forty percent (40%) shall be deposited in the state general fund, with receipt and acknowledgement submitted to the state treasurer.

CHAPTER 23 - TAX UPON PRODUCTION OF ELECTRICITY FROM NUCLEAR REACTORS

39-23-101. Definitions.

There are no specific applicable provisions for definitions for this chapter.

39-23-102. Administration.

The department of revenue shall enforce the provisions of this chapter. The department shall promulgate rules and regulations necessary for the implementation and enforcement of this chapter.

39-23-103. Imposition.

There is levied an excise tax upon the sale of electricity from nuclear reactors in this state. The tax shall be imposed upon the sale of any electricity produced from nuclear reactors on or after January 1, 2021 and shall be paid by the person selling such electricity. The tax shall be imposed on each megawatt hour of electricity that is generated from the nuclear reactor and sold.

39-23-104. Taxation rate.

The tax rate shall be five dollars ($5.00) on each megawatt hour, or portion thereof, which is sold.

39-23-105. Exemptions.

(a) No tax shall be imposed upon electricity which is produced from any generating facility owned or operated by the federal government, state of Wyoming or by any county or municipality in this state.

(b) No tax shall be imposed upon electricity which is produced for the personal consumption of the producer. For purposes of this subsection, "electricity produced for the personal consumption of the producer" shall include any excess production of electricity that does not exceed five hundred (500) kilowatt hours in any twenty-four (24) hour period.

(c) Except as otherwise provided in this subsection, no tax shall be imposed on any advanced nuclear reactor operated in accordance with W.S. 35-11-2101. Beginning July 1, 2035, a taxpayer shall only qualify for the exemption authorized under this subsection for any month that not less than eighty percent (80%) of the advanced nuclear reactor's uranium used for producing electricity was sourced from uranium mines located in the United States. The burden shall be on the taxpayer to establish entitlement to the exemption authorized under this subsection. Not later than June 1 of each year, the department of revenue shall report to the joint revenue interim committee on the amount of taxes that were exempted under this subsection during the prior tax year.

39-23-106. Licensing; permits.

There are no specific applicable provisions for licenses and permits for this chapter.

39-23-107. Compliance; collection procedures.

(a) Returns and reports. Any person producing electricity from nuclear reactors within this state which is subject to the tax imposed by this chapter shall report the amount of megawatt hours produced in this state on or before the fifteenth day of the month immediately following the month in which the electricity was produced.

(b) Payment. Any person owing a tax under this chapter shall pay the tax once each month on or before the fifteenth day of the month immediately following the month in which the electricity was produced. The tax shall be collected by the department of revenue.

(c) Timelines. There are no specific applicable provisions for timelines for this chapter.

39-23-108. Enforcement.

(a) Audits. There are no specific applicable provisions for audits for this chapter.

(b) Interest. Interest at an annual rate equal to the average prime interest as determined by the state treasurer during the preceding fiscal year, plus four percent (4%), shall be added to all delinquent taxes under this chapter. To determine the average prime interest rate, the state treasurer shall average the prime interest for at least seventy-five percent (75%) of the thirty (30) largest banks in the United States. The interest rate on delinquent taxes shall be adjusted on January 1 of each year following the year in which the taxes first became delinquent. In no instance shall the delinquent interest rate be less than twelve percent (12%) nor greater than eighteen percent (18%).

(c) Penalties. The following shall apply:

(i) If any person fails to make or file a return and remit the tax as required by W.S. 39-23-107, the department shall impose a penalty of five percent (5%) of the taxes due for each thirty (30) day period, or fraction thereof, elapsing between the due date of the return and the date filed, unless the person for good cause obtains from the department an extension of time for filing prior to the due date for filing. In the event of an extension, the person shall pay the interest due on delinquent payments set forth in subsection (b) of this section. In no event shall the total penalty imposed by this subsection exceed twenty-five percent (25%) of the tax due. The department, for good cause, may waive a penalty imposed for failure to file a return for any one (1) calendar year, provided that:

(A) The return was filed within five (5) business days following the due date, including an approved extension period; and

(B) The taxpayer requests the waiver in writing within fifteen (15) days after the return was filed, setting forth the reasons for the late filing.

(ii) If any part of a tax deficiency is due to the negligence or intentional disregard of rules and regulations there shall be added a penalty of five percent (5%) of the amount of the deficiency plus interest as provided by subsection (b) of this section. The taxes, penalty and interest shall be paid by the taxpayer within ten (10) days after receipt of notice and demand by the department;

(iii) Taxes due together with interest, penalties and costs shall be collectible by the department by appropriate judicial proceedings;

(iv) The department may credit or waive penalties imposed by this section as part of a settlement or for any other good cause.

(d) Liens. Any delinquent tax is a lien upon the property of any owner from and after the time the tax is due until the tax is paid. The tax lien shall have preference over all liens except any valid mortgage or other liens of record filed or recorded prior to the date the tax became due.

(e) Tax sales. There are no specific applicable provisions for tax sales for this chapter.

39-23-109. Taxpayer remedies.

(a) Credits. The following shall apply:

(i) The taxpayer is entitled to receive an offsetting credit for any property tax paid in connection with the sale of electricity produced from a nuclear reactor;

(ii) Any credit under this subsection may be carried forward to succeeding reporting periods.

39-23-110. Statute of limitations.

There are no specific applicable provisions for a statute of limitations for this chapter.

39-23-111. Distribution.

One hundred percent (100%) of the proceeds from the tax imposed by this chapter shall be distributed by the department and deposited in the state general fund, with receipt and acknowledgement submitted to the state treasurer.