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HB 44 for Intro

Date

1-28-74

Roll Call of the House

of the
FORTY-SECOND LEGISLATURE
Of Wyoming

	EXCUSED	ABSENT	AYES	NOES		EXCUSED	ABSENT	AYES	NOES
63 ARNEY			✓		28 MORTON				✓
62 BURNETT			✓		27 MUEVANEY				
61 BUTTERFIELD			✓		26 MURRAY				✓
60 CAMPBELL			✓		25 MYERS			✓	
59 CHASTEEN			✓		24 O'NEIL			✓	
58 COPENHAVER			✓		23 OSLUND				✓
57 CROWLEY			✓		22 PARKS	Ex			
56 CROSS			✓		21 PECK			✓	
55 CURRY			✓		20 PHELAN			✓	
54 DAILY			✓		19 PROSSER			✓	
53 DAVIS					18 RHODES			✓	
52 DONLEY			✓		17 ROTH	Ex			
51 DOWNING			✓		16 SADLER			✓	
50 ENGEN			✓		15 SCHLISKE			✓	✓
49 FLEISCHLI			✓		14 SCOTT			✓	
48 FRISBY			✓	✓	13 SIDI			✓	
47 GAGE			✓	✓	12 SIMPSON			✓	
46 GEESEY			✓	✓	11 SMITH			✓	
45 GRAHAM			✓		10 STEWART			✓	
44 GREENHALGH			✓		9 STICKLEY			✓	
43 HELLBAUM			✓		8 TRUE			✓	✓
42 HOLLAND			✓		7 TROWBRIDGE			✓	
41 HARRIS			✓		6 TURNER			✓	
40 HOY			✓	✓	5 URBIGKIT			✓	
39 JENNINGS			✓	✓	4 WILKINS			✓	
38 JONES			✓		3 ZIMMER			✓	✓
37 KELLY			✓		2 ZUMBRUNNEN			✓	✓
36 McDANIEL			✓	✓	1 MR. SPEAKER			✓	✓
35 McMILLAN			✓						
34 MEENAN			✓						
33 MEIER			✓	✓					
32 MENDICINO			✓						
31 MILLION			✓	✓					
30 MOCKLER			✓	✓					
29 MORRISON			✓	✓					

PRESENT

AYES

45

NOES

15

EXCUSED

2

ABSENT

TOTAL

62

1974

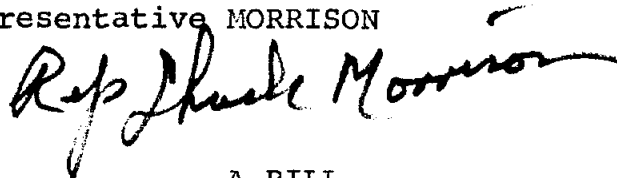
STATE OF WYOMING

74LSO-064.01
GWF

HOUSE BILL NO. 44

Strip-mined coal severance tax.

Sponsored by: Representative MORRISON



A BILL

for

1 AN ACT to amend sections 39-226, 39-227.1, 39-227.2,
2 39-227.4, 39-227.5, 39-227.6, 39-227.7 and 39-227.10 of
3 the statutes relating to a severance tax upon gross pro-
4 duction of coal extracted by strip mining; providing tax
5 to be based on British thermal units per ton of coal; pro-
6 viding for reporting and collection thereof; providing
7 penalties; providing for the tax to be partially returned
8 to the counties and the balance to be credited to the
9 state general fund; and providing an immediate effective
10 date.

11 Be It Enacted by the Legislature of the State of Wyoming.

12 Section 1. Sections 39-226, 39-227.1, 39-227.2,
13 39-227.4, 39-227.5, 39-227.6, 39-227.7 and 39-227.10 are
14 amended to read:

15 39-226. Penalty for false representation. Any
16 person who shall knowingly make any false or fraudulent

1 representation in ~~said~~ ANY REPORT OR statement ~~shall be~~
2 ~~deemed~~ REQUIRED PURSUANT TO SECTIONS 39-222 THROUGH
3 39-227.11 OF THE STATUTES IS guilty of perjury.

4 39-227.1. Severance taxes; amount generally; value
5 of gross product.

6 (a) There is hereby levied upon the privilege of
7 extracting any gold, silver and other precious metals,
8 soda, saline, coal, trona, uranium, bentonite, petroleum
9 or other crude mineral oil or natural gas, or other valu-
10 able deposit, a severance tax which shall be payable to
11 the ~~tax--commission~~ DEPARTMENT OF REVENUE AND TAXATION of
12 Wyoming, in an amount equal to six and one-fourth percent
13 (6 1/4%) of the value of the gross product extracted.

14 (b) IN ADDITION TO THE TAX PROVIDED BY SUBSECTION
15 (a) OF THIS SECTION, THERE IS HEREBY LEVIED UPON THE
16 PRIVILEGE OF EXTRACTING ANY COAL BY STRIP COAL MINING A
17 SEVERANCE TAX UPON THE ANNUAL GROSS PRODUCTION, PAYABLE TO
18 THE DEPARTMENT OF REVENUE AND TAXATION, AND COMPUTED AS
19 FOLLOWS:

20 (i) TWELVE CENTS (\$.12) PER TON FOR EACH TON
21 OF COAL HAVING A BRITISH THERMAL UNIT (BTU) RATING PER
22 POUND OF SEVEN THOUSAND (7,000) OR LESS;

1 (ii) TWENTY-TWO CENTS (\$.22) PER TON FOR EACH
2 TON OF COAL HAVING A BTU RATING PER POUND BETWEEN SEVEN
3 THOUSAND AND ONE (7,001) AND EIGHT THOUSAND (8,000);

4 (iii) THIRTY-FOUR CENTS (\$.34) PER TON FOR
5 EACH TON OF COAL HAVING A BTU RATING PER POUND BETWEEN
6 EIGHT THOUSAND AND ONE (8,001) AND NINE THOUSAND (9,000);

7 (iv) FORTY CENTS (\$.40) PER TON FOR EACH TON
8 OF COAL HAVING A BTU RATING PER POUND IN EXCESS OF NINE
9 THOUSAND AND ONE (9,001).

10 (c) For the purpose of ~~this-act~~ SECTIONS 39-227.1
11 THROUGH 39-227.11 OF THE STATUTES, the value of the gross
12 product shall be the value fixed by the state board of
13 equalization pursuant to section 39-224, ~~Wyoming--Statutes~~
14 ~~1957~~ OF THE STATUTES, and shall not include gross produc-
15 tion otherwise exempt by law.

16 39-227.2. Same; when payable; computation of amount.
17 The ~~tax~~ TAXES levied by the provisions of ~~this--act~~ SEC-
18 TIONS 39-227.1 THROUGH 39-227.11 OF THE STATUTES shall be
19 payable to the ~~tax-commission--of--Wyoming~~ DEPARTMENT OF
20 REVENUE AND TAXATION annually, ~~beginning-in-1969,~~ on the
21 first day of July, and shall be and become delinquent on
22 and after the first day of September. The amount of the
23 tax so payable shall be computed upon the gross production

1 for the preceding calendar year, as described in section ~~1~~
2 ~~hereof~~, 39-227.1 OF THE STATUTES.

3 39-227.4. Same; computation and certification of
4 value of gross production; notice of tax due. The state
5 board of equalization shall compute the value of the gross
6 production returned, and shall certify the same to the
7 department of revenue ~~within--the--tax--commission--of~~
8 ~~Wyoming~~, AND TAXATION. The department ~~of--revenue~~ shall
9 compute the amount of tax herein levied, shall credit the
10 tax of each taxpayer UNDER SUBSECTION 39-227.1(a) OF THE
11 STATUTES in the amount of fifty-two and one-half (52.5)
12 mills per dollar on the value of all such production
13 required to be returned for taxation pursuant to the
14 provisions of sections 39-222 through 39-227, ~~--Wyoming~~
15 ~~Statutes--1957~~ OF THE STATUTES, and shall notify each tax-
16 payer of the amount of tax due on or before the first
17 weekday in June of each and every year, ~~7--beginning-in-the~~
18 ~~year-1969~~.

19 39-227.5 Same; protest; refund of excess tax;
20 collection of tax, etc., may not be enjoined. Every tax-
21 payer who shall feel aggrieved by the valuation ~~and-tax~~ OR
22 TAXES levied by ~~this--act~~ SECTIONS 39-227.1 THROUGH
23 39-227.11 OF THE STATUTES shall have the right of protest
24 ~~thereof~~ THEREOF as provided for upon assessments made by

1 the state board of equalization, but such protest shall
2 not relieve the taxpayer from paying the ~~tax~~ TAXES
3 assessed by the ~~tax-commission-of-Wyoming-under-this-act~~
4 DEPARTMENT OF REVENUE AND TAXATION as the same shall
5 become due and payable. ~~7-provided-that~~ The payment of such
6 tax under protest shall not invalidate or nullify the pro-
7 test. Any excess tax found to have been paid, whether as
8 the result of protest or erroneous assessment, shall be
9 refunded to the person paying ~~said~~ THE tax. No restrain-
10 ing order or injunction shall be granted or issued by any
11 court or judge to restrain or enjoin the collection of any
12 tax, interest, or penalty imposed pursuant to this act.

13 39-227.6. Fixing value or amount of production when
14 statement of gross production not filed; examination of
15 books, etc.; requiring attendance of officers, employees,
16 etc.; testimony and proof. If any person shall fail or
17 refuse to file a statement of gross production with the
18 state board of equalization as above provided, the state
19 board of equalization shall fix the AMOUNT AND value of
20 production from the best information or knowledge it can
21 obtain. The state board of equalization, for the purpose
22 of ascertaining the correctness of any return or for the
23 purpose of ascertaining the value that should be fixed
24 when a return has not been filed, shall have power to

1 examine or cause to be examined by any agent or repre-
2 sentative designated by it for that purpose, any books,
3 papers, records or memoranda bearing upon the matter
4 required by it therefor, and may require the attendance of
5 any officer or employee of any corporation, person
6 required by ~~this-act~~ SECTIONS 39-227.1 THROUGH 39-227.11
7 OF THE STATUTES to make a return, or the attendance of any
8 other person having knowledge of any pertinent fact, and
9 may take testimony and require proof material to the
10 required information.

11 39-227.7. Same; deduction of tax paid from amounts
12 due interest owners. Any person upon which a tax is
13 imposed by ~~this-act~~ SECTIONS 39-227.1 THROUGH 39-227.11 OF
14 THE STATUTES for extracting any of the products referred
15 to shall have the right and be empowered to deduct the tax
16 so paid from any amounts due or to become due to the
17 interest owners of such products in proportion to the
18 interest ownership thereof.

19 39-227.10. Same; disposition of money received and
20 collected; mineral severance tax fund. All sums of money
21 received and collected under the provisions of ~~this-act~~
22 SECTIONS 39-227.1 THROUGH 39-227.11 OF THE STATUTES shall
23 be deposited by the ~~tax-commission~~ DEPARTMENT OF REVENUE
24 AND TAXATION in a bank approved by the state board of

1 deposits, and after collections have cleared through ~~said~~
2 THE banks the same shall be transferred to the state
3 treasurer who shall ~~place-the-same-to-the~~ DISTRIBUTE TO
4 THE COUNTY FROM WHICH THE COAL WAS MINED, FOR CREDIT TO
5 THE COUNTY GENERAL FUND, ONE CENT (\$.01) PER TON FROM THE
6 TAX COLLECTED PURSUANT TO SUBSECTION 39-227.1(b) OF THE
7 STATUTES AND credit ~~of~~ THE BALANCE TO the mineral sever-
8 ance tax fund of this state. ~~7-provided-that~~ All money in
9 ~~said~~ THE fund shall be transferred to the general fund,
10 except for the purpose of refunding any erroneously paid
11 taxes there shall be retained in the mineral severance tax
12 fund the sum of five thousand dollars (\$5,000.00),
13 together with the amount of tax on any protest of value
14 for mineral severance tax before the state board of equal-
15 ization.

16 Section 2. This act is effective immediately upon
17 passage.

18 (END)