

Title:

Introduced by:

CONTINUED ON BACK

#1168 *Hard Reading* Date 1/27/83

Roll Call of the House
of the FORTY-SEVENTH LEGISLATURE
of Wyoming

	Ayes	Noes	Excused	Absent		Ayes	Noes	Excused	Absent
ARNOLD	✓				PARKER	✓			
BARLOW	✓				PERKINS	✓			
BLACKWELL	✓				PHELAN	✓			
BROWN	✓				RANDOLPH	✓			
BUDD	✓				RATLIFF	✓			
BURNS	✓				ROBERTSON	✓			
BURTON	✓				ROTH	✓	✓		
BYRD	✓				SALISBURY	✓			
CHAMBERLAIN	✓				SANDERS	✓			
CROSS	✓				SCHMIDT	✓			
DICKEY	✓				SCHWOPE	✓			
DOBOS	✓			✓	SHREVE	✓			
DOUGLAS					SIDI	✓			
EDWARDS	✓				SIMONS	✓			
GERINGER	✓				SIMPSON	✓			
GETTER	✓				SORENSEN	✓			
GRANT	✓				STAUFFER	✓			
HAGEMAN	✓				STEWART	✓			
HANSEN	✓				STRAND	✓			
HARRISON	✓				TIPTON	✓			
HENDRICKS	✓				TYSDAL	✓			
HERBST	✓				URBIGKIT, D.	✓			
HUMPHREY	✓				URBIGKIT, W.	✓			
JACKSON	✓				WALLIS	✓			
JENSEN	✓				WEAVER	✓			
JONES	✓				WIEDERSPAHN	✓			
LARSON, T.	✓				WOLFLEY	✓			
MACMILLAN		✓			ZUMBRUNNEN	✓			
MADER	✓				MR. SPEAKER	✓			
MALDONADO	✓								
MARTON	✓								
MCILVAIN	✓								
MEENAN	✓								
MICHEL	✓								
MURPHY	✓								
ODDE	✓								

PRESENT _____ AYES 62
 NOES 2
 EXCUSED _____
 ABSENT _____
 TOTAL 64
 LESS _____

House of Intro
To Com No. _____
Stand Report Do ___ Amd ___ Not ___
Com Whole Do ___ Amd ___ Not ___
2nd Reading Amd ___
3rd Reading Amd ___ Pass ___ Fail ___

Second House
To Com No. _____
Stand Report Do ___ Amd ___ Not ___
Com Whole Do ___ Amd ___ Not ___
2nd Reading Amd ___
3rd Reading Amd ___ Pass ___ Fail ___

INTRODUCED

1983

STATE OF WYOMING

83LSO-0155.01

HOUSE BILL NO. 0068

Property tax sales.

Sponsored by: Representative(s) SIMONS

A BILL

for

1 AN ACT to amend W.S. 39-3-102(a) and 39-3-103(a)(ii),
2 (iii) and (v) and by creating a new paragraph (vi) and (b)
3 relating to property tax sales of personal property; pro-
4 viding priority for tax liens leading to such sales; pro-
5 viding notice for such sales; providing all other liens
6 except those due the United States are extinguished by the
7 sale; and providing for an effective date.

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

9 Section 1. W.S. 39-3-102(a) and 39-3-103(a)(ii),
10 (iii) and (v) and by creating a new paragraph (vi) and (b)

1 are amended to read:

2 39-3-102. Tax liens; exception; delinquent tax roll;
3 collection generally.

4 (a) Taxes upon real property are a perpetual lien
5 thereon against all persons excluding the United States
6 and the state of Wyoming. Taxes upon personal property are
7 a lien upon all real property owned by the person against
8 whom the tax was assessed subject to all prior existing
9 valid liens. Taxes upon personal property are a lien upon
10 the personal property until paid ~~but~~ WITH PRIORITY OVER
11 ALL OTHER LIENS, ENCUMBRANCES AND SECURITY INTERESTS
12 EXCEPT FOR TAXES DUE THE UNITED STATES HOWEVER, if the
13 personal property is transferred before payment the tax
14 shall be collected from other real or personal property of
15 the transferor but if the transferor has no other property
16 from which the taxes can be collected then payment shall
17 be enforced from the transferred property.

18 39-3-103. Distraint and sale of personal property.

19 (a) If the county treasurer proceeds to collect
20 delinquent taxes by distraint and sale of personal prop-
21 erty the county treasurer:

22 (ii) Shall ~~give~~ MAIL A notice of the time and

1 place of sale within ~~five-(5)~~ THREE (3) days after the
2 distraint ~~in--the-manner-required-for-notice-of-a-sale-of~~
3 ~~personal-property-under-execution~~ BY CERTIFIED MAIL TO ALL
4 PERSONS AT THEIR LAST KNOWN ADDRESS WHO HAVE PREVIOUSLY
5 FILED IN THE OFFICE OF THE COUNTY CLERK OF THE COUNTY
6 WHEREIN THE PROPERTY IS ASSESSED A FINANCING STATEMENT
7 COVERING THE PROPERTY BEING SOLD. PUBLIC NOTICE SHALL BE
8 GIVEN OF THE TIME AND PLACE OF SALE AT LEAST FIVE (5) DAYS
9 BEFORE THE DAY OF SALE. PUBLIC NOTICE SHALL BE GIVEN BY
10 ADVERTISEMENT IN A NEWSPAPER PUBLISHED IN THE COUNTY, OR
11 IF NO NEWSPAPER IS PUBLISHED THEREIN, THEN IN A NEWSPAPER
12 OF GENERAL CIRCULATION IN THE COUNTY;

13 (iii) Shall commence the sale within ~~ten-(10)~~
14 TWENTY (20) days after the distraint;

15 (v) Shall return to the owner any surplus pro-
16 ceeds of sale after payment of taxes, interest, costs of
17 keeping and transporting the property and fees of sale
18 including charges provided by W.S. 39-4-102, and render an
19 account in writing of the sale and charges upon demand by
20 the owner;

21 (vi) SHALL ISSUE A CERTIFICATE OF SALE TO EACH
22 PURCHASER WHICH CERTIFICATE IS PRIMA FACIE EVIDENCE OF THE
23 RIGHT OF THE TREASURER TO MAKE THE SALE AND CONCLUSIVE

1 EVIDENCE OF THE REGULARITY OF THE PROCEEDINGS IN CONDUCT-
2 ING AND MAKING THE SALE.

3 (b) A SALE OF PERSONAL PROPERTY UNDER THIS SECTION
4 TO ENFORCE A LIEN UNDER W.S. 39-3-102(a) FOR TAXES OWED
5 UPON THE PERSONAL PROPERTY BEING SOLD EXTINGUISHES ALL
6 PRIOR LIENS, ENCUMBRANCES, SECURITY INTERESTS AND OTHER
7 CHARGES AGAINST THE PROPERTY EXCEPT FOR TAXES DUE THE
8 UNITED STATES, AND THE PURCHASER TAKES THE PROPERTY FREE
9 FROM ALL SUCH PRIOR LIENS, ENCUMBRANCES, SECURITY INTER-
10 ESTS AND OTHER CHARGES.

11 Section 2. This act is effective July 1, 1983.

12 (END)

Property tax sales.

83LSO- 0155.L1

FISCAL NOTE

Anticipated REVENUE to:	Fiscal Year 19	Fiscal Year 19
TOTAL ESTIMATED REVENUE		
Anticipated COST to:	Fiscal Year 19	Fiscal Year 19
TOTAL ESTIMATED COST		

No apparent fiscal or personnel impact.

HB68

- ✓ Page 1-line 6 ✓ After "due" insert "the State of Wyoming and".
- ✓ Page 2-line 12 ✓ After "DUE" insert "THE STATE OF WYOMING AND".
- ✓ Page 4-line 7 ✓ After "DUE" insert "THE STATE OF WYOMING AND". -MICHELI, CHAIRMAN
- SW

THE LEGISLATURE OF THE STATE OF WYOMING

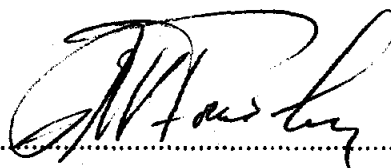
Senate

Cheyenne, February 25, 19 83

Mr. President:

Your Committee No. 3 on REVENUE

to whom was referred H. B. No. 68

respectfully reports same back to the Senate with ~~the recommendation that~~ NO RECOMMENDATION

Robert W. Frisby

Chairman

THE LEGISLATURE OF THE STATE OF WYOMING

House of Representatives

#80068 H51/

Cheyenne, January 22, 1983.

Mr. Speaker:

Your Committee No. 3 on REVENUE

to whom was referred House Bill No. 0068

respectfully reports same back to the House with the recommendation that DO PASS with the following amendments:

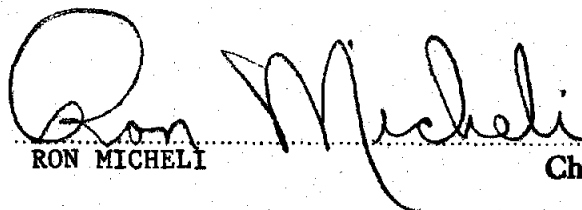
Page 1 - line 6 After "due" insert "the State of Wyoming and".
 Page 2 - line 12 After "DUE" insert "THE STATE OF WYOMING AND".
 Page 4 - line 7 After "DUE" insert "THE STATE OF WYOMING AND".

AYESNOESEXCUSED

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Rep. Burton
 Dobos
 Grant
 Mader
 Phelan
 Stewart
 Strand
 Urbigkit
 Weaver
 Micheli


 RON MICHELI

Chairman

1983

STATE OF WYOMING

83LSO-0155/eng

HOUSE BILL NO. 0068

ENGROSSED

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Sponsored by: Representative(s) SIMONS

A BILL

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20 including charges provided by W.S. 39-4-102, and render an
21 account in writing of the sale and charges upon demand by
22 the owner;

15 (END)