

SENATE FILE NO. SF0042

Task force on mineral taxes.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

5

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

7

8 **Section 1.**

9

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

12

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

1

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

6

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

15

16 (b) The task force shall be staffed by the
17 legislative service office. The department of revenue and
18 the department of audit shall serve in an advisory capacity
19 to the task force and shall provide technical and other
20 relevant information as requested. The task force may
21 engage the services of research firms or consulting
22 expertise as necessary to carry out the purposes of this
23 act. State agencies shall provide information and

1 assistance to the task force as requested. The task force
2 shall hold at least four (4) public meetings each year and,
3 to the extent practicable, shall meet in close proximity in
4 time and location to meetings of the joint revenue interim
5 committee.

6

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

12

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

16

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

21

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

4

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

9

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

13

14 (d) The task force shall regularly provide updates to
15 the joint revenue interim committee on the activities of
16 the task force. The task force shall submit a final report
17 including its final recommendations and any proposed
18 legislation with respect to the issues specified in
19 subsection (c) of this section, to the joint revenue
20 interim committee and the governor no later than November
21 30, 2016. The joint revenue interim committee shall
22 consider the recommendations and develop legislation it
23 deems appropriate for consideration by the legislature.

1

2 (e) The task force shall exist until December 31,
3 2016. Members of the task force who are not state employees
4 or legislators shall not receive a salary but shall receive
5 reimbursement for mileage and per diem expenses at the rate
6 provided for legislators under W.S. 28-5-101. Members of
7 the task force who are legislators shall be paid salary,
8 per diem and mileage as provided in W.S. 28-5-101 for their
9 official duties as members of the task force.

10

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

13

14 (i) Thirty thousand dollars (\$30,000.00) to the
15 legislative service office for payment of salary, per diem
16 and mileage for legislative task force members and other
17 expenses of the task force. The task force may use a
18 portion of this appropriation to engage the services of
19 research firms or consulting or other expertise that the
20 task force determines is necessary to carry out the
21 purposes of this act;

22

