

**1976**

**Additions to  
the Mineral Laws  
of Wyoming**

THE GEOLOGICAL SURVEY OF WYOMING  
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## TABLE OF CONTENTS

	Page
<u>Article 15.</u> Taxation and Revenue	
19 . . . . .	1
<u>Title 35.</u> Public Health and Safety	
<u>Article 4.</u> Land Quality	
35-502.20 . . . . .	1
<u>Title 39.</u> Taxation and Revenue	
39-227.1 . . . . .	2

Page 6 Section 19 added.

TAXATION AND REVENUE.

Sec.

19. Mineral excise tax; distribution.

**§ 19. Mineral excise tax; distribution.** — The legislature shall provide by law for an excise tax on the privilege of severing or extracting minerals, of one and one-half percent (1½%) on the value of the gross product extracted. The minerals subject to such excise tax shall be coal, petroleum, natural gas, oil shale, and such other minerals as may be designated by the legislature. Such tax shall be in addition to any other excise, severance or ad valorem tax. The proceeds from such tax shall be deposited in the Permanent Wyoming Mineral Trust Fund, which fund shall remain inviolate. The monies in the fund shall be invested as prescribed by the legislature and all income from fund investments shall be deposited by the state treasurer in the general fund on an annual basis. The legislature may also specify by law, conditions and terms under which monies in the fund may be loaned to political subdivisions of the state. (As added by Laws 1974, House Joint Resolution No. 2A, p. 111.)

**Amendment.** — This section was added by an amendment proposed by Laws 1974, House Joint Resolution No. 2A, p. 111, adopted by a vote of the people at the general election held November 5, 1974, and proclaimed in effect December 12, 1974.

Page 278 Section 35-502.20 amended.

SAND AND GRAVEL PERMIT EXEMPTION

AN ACT to amend W.S. 35-502.20(d)(iv), (v) and by creating new paragraphs (vi), (vii) and (viii) relating to land quality; providing that the land quality provisions of the Wyoming Environmental Quality Act do not apply to the extraction of sand and gravel from surface disturbances of less than five acres if the written consent of the landowner is obtained; and providing for an effective date.

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

Section 1. W.S. 35-502.20(d)(iv), (v) and by creating new paragraphs (vi), (vii) and (viii) is amended to read:

35-502.20. Compliance generally; exceptions.

(d) The provisions of this article, shall not apply to any of the following activities:

- (iv) Archaeological excavations;
- (v) Other surface mining operations which the administrator determines to be of an infrequent nature and which involve only minor surface disturbances;
- (vi) Surface mining operations, whether commercial or noncommercial, for the removal of sand and gravel from an area of five (5)

acres or less if the operator has written permission for the operation from the owner and lessee if any of the surface;

(vii) After the mining operations have ceased or within thirty (30) days after abandonment of the mining operation, the operator shall commence reclamation and restoration in compliance with the rules and regulations of the land quality division of the department of environmental quality. The rules and regulations for reclamation shall at all times be reasonable; and

(viii) Immediate reclamation will not be required if the landowner advises the department in writing of his intent to further utilize the product of the mine, and if he assumes the obligation of reclamation.

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

Page 310 Section 39-227.1 corrected.

**§ 39-227.1. Severance tax on extraction or production of coal; expiration of tax.**

(g) The tax levied in subsection (f) of this section shall expire on January 1 next following the year in which the taxes collected pursuant to subsection (f) total one hundred twenty million dollars (\$120,000,000.00). (Laws 1969, ch. 193, § 1; 1974, ch. 19, § 1; 1975, ch. 67, § 1; ch. 120, § 1; ch. 125, § 3.)

**Editor's note.**

Subsection (g) is set out above to correct a typographical error appearing in the 1975 Cumulative Supplement.