

¹ Rocky Hopson, State of Wyoming, Revenue and Taxation Division, Mineral Tax Section, Herschler Building, 122 West 25th Street, Cheyenne, Wyoming, 82002-0110, 307-777-7867, Fax, 307-777-7849. The 6% severance tax on normal production is imposed by three subsections (a,b, and g) of Wyoming Statute (W.S.), 39-6-302, each subsection imposing a 2% (excise) tax.

² Tertiary production resulting from projects certified by the Wyoming Oil and Gas Conservation Commission after July 1, 1985, and before March 31, 2001, is exempt from two percent (2%) of the severance tax imposed by W.S. 39-6-302(b) for a period of five (5) years from date of first tertiary production. This tertiary oil tax is applied to incremental production from a baseline calculation.

³ Oil produced from previously shut-in wells is exempt from all but 1.5% of severance tax for the first 60 months of renewed production or until the average price received exceeds twenty-five dollars (\$25.00) per barrel for six months, whichever occurs first. The oil well must have been shut in from at least January 1, 1993, to December 31, 1994.

⁴ Incremental oil or gas production resulting from a workover or recompletion of an oil or gas well between July 1, 1993, and March 31, 2001, shall be exempt from the taxes imposed by W.S. 39-6-302(b) and (g) for a period of twenty-four (24) months immediately following the workover or recompletion.

⁵ Oil and gas produced from wells drilled between July 1, 1993, and March 31, 1998, except collection wells, is exempt from the excise taxes imposed by subsections (b) and (g) of this section for the first twenty-four (24) months of production on oil production up to sixty (60) barrels per day or its equivalency in gas production, which for purposes of this subsection shall be six (6) MCF gas production for one (1) barrel oil production, or until the price received by the producer for the new production is equal to or exceeds twenty-five dollars (\$25.00) per barrel of oil or two dollars and seventy-five (\$2.75) per MCF of natural gas for the preceding six (6) month period of time.

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⁷ Terry Fisher, Wind River Severance Tax Commission, P. O. Box 830, Fort Washakie, Wyoming, 82514, 307-332-7837.

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