

Revenue Streams in Wyoming

Commodity	State & County Assessed Taxes <i>On Federal, State, and Private Land</i>		Rents, Bonuses, & Royalties <i>On State Land</i>			Federal Revenue Streams	
	Revenue Category	Severance & License Taxes	Ad Valorem Taxes <i>(Assessed by county at county level)</i>	Securing a Lease or Claim	Pre or Postponed Production	During or Post Production	Abandoned Mine Land (AML) Fees
Oil & Gas	<p>Oil Severance Tax: Base rate of 6.0% of fair market value of gross product with a 4.0% rate for stripper wells as well as for tertiary production</p> <p>Natural Gas Severance Tax: Base rate of 6.0% of fair market value of gross product</p>	<p>Oil Ad Valorem Production Tax: Mills levied vary by county with a statewide average of 63.6 mills (6.4%)</p> <p>Natural Gas Ad Valorem Production Tax: Mills levied vary by county with a statewide average of 62.0 mills (6.2%)</p>	<p>Bonus: amount paid by the highest bidder</p>	<p>Rental: Entire rental due if not producing; generally \$1/acre for non-producing leases. Rates vary for postponed production, see here</p> <p>Surface Impact Payments: Vary by lease</p>	<p>Royalty: 16.67% on first bid, 12.5% on second; may go down to 10% or the statutory minimum of 5% given certain conditions</p> <p>Rental: If producing, the rent rate is generally \$2/acre and the total rent due is the difference between minimum annual royalty and royalties paid or the full rental amount, whichever is smaller</p>		
Coal	<p>Surface Coal Severance Tax: Base rate of 7.0% of fair market value of gross product</p> <p>Underground Coal Severance Tax: Base rate of 3.75% of fair market value of gross product</p>	<p>Surface Coal Ad Valorem Production Tax: Mills levied vary by county with a statewide average of 59.9 mills (6.0%)</p> <p>Underground Coal Ad Valorem Production Tax: Mills levied vary by county with a statewide average of 67.2 mills (6.7%)</p>	<p>Bonus: amount paid by the highest bidder</p>	<p>Rental: Entire rental due if not producing; \$1/acre for first 5 years, \$2/acre for second 5 years and for renewed second year lease; \$3/acre for third 10 year lease and \$4/acre for fourth 10 year lease</p> <p>Surface Impact Payments: Vary by lease</p>	<p>Royalty: 12.5% of gross mine realization for surface-mined coal and 8% for underground-mined coal</p> <p>Rental: Rates same as pre- or postponed production, but if producing, rent due is the difference between minimum annual royalty and royalties paid or the full rental amount, whichever is smaller</p>	<p>AML Fees: 50% of fees collected in state by OSMRE (per-ton fees of \$0.28 for surface-mined coal; \$0.12 for deep-mined coal; \$0.08 for lignite)</p>	49% of royalty revenue collected by ONRR from extraction on federal lands in Wyoming. To see Federal royalty rates, click here .
Nonenergy Minerals	<p>Severance Tax (Rates Vary by Mineral): 2.0% of fair market value of gross product for feldspar, gold, jade, leonardite, and zeolite; 4.0% of fair market value of gross product for uranium, trona, and gypsum.</p>	<p>Ad Valorem Production Tax: Mills levied vary by county and by commodity, statewide average for minerals can be found in the Department of Revenue annual report and select minerals are below:</p> <ul style="list-style-type: none"> • Uranium: 62.3 mills (6.2%) • Trona: 66.9 mills (6.7%) • Gold: 68.0 mills (6.8%) • Leonardite: 66.2 mills (6.6%) • Gypsum: 72.6 mills (7.3%) 	<p>Bonus: amount paid by the highest bidder</p>	<p>Rental: Entire rental due if not producing; \$1/acre for first 5 years, \$2/acre for second 5 years and for renewed second year lease; \$3/acre for third 10 year lease and \$4/acre for fourth 10 year lease. For uranium, the rate is \$1/acre for first five years and \$3/acre after that, including renewals</p> <p>Surface Impact Payments: Vary by lease</p>	<p>Royalty: Vary depending on sales value per ton; 5% for \$0.01-\$50; 7% for \$50.01-\$100; 9% for \$100.01-\$150; 10% for \$150.01 and higher</p> <p>Uranium Royalty: Varies by value per pound based on gross yearly sales realization 2.% for <\$20; 2.75% for \$20-\$26; 3% for >\$26.</p> <p>Rental: Rates same as pre- or postponed production, but if producing, rent due is the difference between minimum annual royalty and royalties paid or the full rental amount, whichever is smaller</p>		
Renewables	<p>Wind Production Tax: \$1.00 per each megawatt hour produced beginning three years after the wind turbine first produced electricity</p>						