

HOUSE BILL NO. HB0178

Coal severance taxes-amendments.

Sponsored by: Representative(s) Miller, D., Meyer, Nelson,  
Philp and Willford and Senator(s) Vasey

A BILL

for

1 AN ACT relating to severance taxes; providing for severance  
2 taxes on coal depending upon the thickness of the coal seam  
3 as specified; providing for distribution of the tax as  
4 specified; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 39-14-104(a) (intro), (b) (intro) and  
9 by creating new subsections (c) and (d) and 39-14-111 by  
10 creating a new subsection (m) are amended to read:

11

12 **39-14-104. Tax rate.**

13

14 (a) Except as otherwise provided by subsection (c) of  
15 this section and W.S. 39-14-105, the total severance tax  
16 rate for surface coal shall be seven percent (7%). This

1 rate comprises one and one-half percent (1.5%) imposed by  
2 Wyoming constitution article 15, section 19, and five and  
3 one-half percent (5.5%) imposed statutorily. The tax shall  
4 be distributed as provided in W.S. 39-14-111 and is imposed  
5 as follows:

6  
7 (b) Except as otherwise provided by subsection (d) of  
8 this section, the total severance tax rate for underground  
9 coal shall be three and three-quarters percent (3.75%). The  
10 tax shall be distributed as provided in W.S. 39-14-111 and  
11 is imposed as follows:

12  
13 (c) The tax under this subsection shall be  
14 distributed as provided in W.S. 39-14-111(m). For new  
15 production on and after July 1, 2002 and subject to audit,  
16 the total severance tax rate for surface coal shall be one  
17 and one half percent (1.5%) for an individual coal seam  
18 averaging less than twenty (20) feet in thickness that is  
19 mined separately from any other production. This subsection  
20 shall not apply to a coal seam averaging less than twenty  
21 (20) feet in thickness that is mined in conjunction with  
22 any seam that is twenty (20) feet or more in thickness.

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