## STATE OF WYOMING

## 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

2002

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.

23

1	(d) The tax under this subsection shall be
2	distributed as provided in W.S. 39-14-111(m). For new
3	production on and after July 1, 2002 and subject to audit,
4	the total severance tax rate for underground coal shall be
5	one and one half percent (1.5%) for an individual coal seam
6	averaging less than twenty (20) feet in thickness that is
7	mined separately from any other production. This subsection
8	shall not apply to a coal seam averaging less than twenty
9	(20) feet in thickness that is mined in conjunction with
10	any seam that is twenty (20) feet or more in thickness.
11	
12	39-14-111. Distribution.
13	
14	(m) The tax imposed under W.S. 39-14-104(c) and (d)
15	shall be deposited into the Wyoming permanent mineral trust
16	fund as required by Wyoming constitution article 15,
17	section 19.
18	
19	Section 2. This act is effective July 1, 2002.
20	
21	(END)

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