

HOUSE BILL NO. HB0179

Coal severance tax.

Sponsored by: Representative(s) Warren and Senator(s)  
Burns and Massie

A BILL

for

1 AN ACT relating to taxation and revenue; increasing coal  
2 severance tax as specified; providing for deposit of the  
3 additional tax; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-14-104(a)(intro), (vi), by  
8 creating a new paragraph (vii), (b)(intro), (iii) and by  
9 creating a new paragraph (iv) and 39-14-111(a) are amended  
10 to read:

11

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

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14 (a) Except as otherwise provided by W.S. 39-14-105,  
15 the total severance tax rate for surface coal shall be ten  
16 percent (10%) from July 1, 2003 until June 30, 2008, and

1 thereafter seven percent (7%). This rate comprises one and  
2 one-half percent (1.5%) imposed by Wyoming constitution  
3 article 15, section 19, and eight and one-half percent  
4 (8.5%) from July 1, 2003 until June 30, 2008, and  
5 thereafter five and one-half percent (5.5%) imposed  
6 statutorily. The tax shall be distributed as provided in  
7 W.S. 39-14-111 and is imposed as follows:

8  
9 (vi) One-half percent (.5%) ~~;~~ plus

10  
11 (vii) Three percent (3%) from July 1, 2003 until  
12 June 30, 2008.

13  
14 (b) The total severance tax rate for underground coal  
15 shall be six and three-quarters percent (6.75%) from July  
16 1, 2003 until June 30, 2008, and thereafter three and  
17 three-quarters percent (3.75%). The tax shall be  
18 distributed as provided in W.S. 39-14-111 and is imposed as  
19 follows:

20  
21 (iii) One percent (1%) ~~;~~ plus

22  
23 (iv) Three percent (3%) from July 1, 2003 until  
24 June 30, 2008.

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**39-14-111. Distribution.**

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4 (a) As provided by W.S. 39-14-104(a), the total  
5 severance tax rate for surface coal shall be ten percent  
6 (10%) from July 1, 2003 until June 30, 2008, and thereafter  
7 seven percent (7%). As provided by W.S. 39-14-104(b), the  
8 total severance tax rate for underground coal shall be six  
9 and three-quarters percent (6.75%) from July 1, 2003 until  
10 June 30, 2008, and thereafter three and three-quarters  
11 percent (3.75%). A one and one-half percent (1.5%) tax  
12 imposed by W.S. 39-14-104(a) (i), ~~and a three percent (3%)~~  
13 tax imposed by W.S. 39-14-104(a) (vii), a one and one-half  
14 percent (1.5%) tax imposed by W.S. 39-14-104(b) (i) and a  
15 three percent (3%) tax imposed by W.S. 39-14-104(a) (vii),  
16 shall be deposited into the permanent Wyoming mineral trust  
17 fund. All other taxes imposed by W.S. 39-14-104(a) and (b)  
18 shall be deposited into the severance tax distribution  
19 account.

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**Section 2.** This act is effective July 1, 2003.

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(END)