



COALEX STATE COMPARISON REPORT - 247

March 1993

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Division of Reclamation
1855 Fountain Square Court, Building H
Columbus, Ohio 43224

TOPIC: COAL SEVERANCE TAX (Includes Report No. 59)

INQUIRY: Please locate states with coal severance taxes.

SEARCH RESULTS: Using LEXIS, the following states' codes were researched for sections pertaining severance taxes on mining, in general, or specifically, coal: Alabama, Colorado, Illinois, Indiana, Kentucky (Codes and Statutes), Maryland, Missouri, Ohio, Pennsylvania, Texas, Virginia and West Virginia. Sections on severance taxes were retrieved for these states: Alabama, Colorado, Kentucky, Maryland, Ohio, Virginia and West Virginia. Copies of all relevant sections are attached.

ATTACHMENTS

A. Alabama: Code of Alabama (1992). Sections:

1. 40-13-1
2. 40-13-2
3. 40-13-3
4. 40-13-4
5. 40-13-5
6. 40-13-6
7. 40-13-7
8. 40-13-8
9. 40-13-9
10. 40-13-10

B. Colorado: Colorado Revised Statutes (1992). Sections:

1. 39-29-106
2. 39-29-108
3. 39-29-110



C. Kentucky:

a. Kentucky Revised Statutes Annotated (Michie 1992). Sections:

1. 42.470
2. 42.4582
3. 51
4. 61.878
5. 65.710
6. 143.020
7. 143.023
8. 143.100

b. Baldwin's Kentucky Revised Statutes Annotated (1992). Sections:

1. 42.455
2. 42.470
3. 42.4582
4. 42.4585
5. 67.083
6. 131.190
7. 135.050
8. 143.010
9. 143.020
10. 143.023
11. 143.030
12. 143.035
13. 143.090
14. 143.100
15. 143A.010
16. 143A.020
17. 143A.040
18. 143A.060

Maryland: Annotated Code of Maryland (1992). Section 7-504

Ohio: Baldwin's Ohio Revised Code Annotated (1992). Sections:

0. 1514.11
1. 5749.01
2. 5749.02
3. 5749.03
4. 5749.04
5. 5749.06



6. 5749.07
7. 5749.08
8. 5749.09
9. 5749.10
- 10.5749.11
- 11.5749.12
- 12.5749.13
- 13.5749.15
- 14.5749.99

Virginia: Code of Virginia (1992). Sections:

0. 45.1-21
1. 45.1-179.7
2. 45.1-361.38
3. 58.1-3286
4. 58.1-3712
5. 58.1-3713.2
6. 58.1-3713.3

West Virginia: West Virginia Code Annotated (1992). Sections:

0. 11-12B-1
1. 11-12B-2
2. 11-12B-3
3. 11-12B-4
4. 11-12B-5
5. 11-12B-6
6. 11-12B-7
7. 11-12B-8
8. 11-12B-9
9. 11-12B-10
- 10.11-12B-11
- 11.11-12B-12
- 12.11-12B-13
- 13.11-12B-14
- 14.11-12B-15
- 15.11-12B-16
- 16.11-12B-17
- 17.11-12B-18
- 18.11-13A-2
- 19.11-13A-3
- 20.11-13A-4



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21.11-13A-6
22.11-13A-10a
23.11-13A-23
24.11-13C-14
25.11-24-9a
26.22-1-18

COALEX STATE INQUIRY REPORT - 59, "Coal severance tax" (1985).