

1 H BILL NO. 237  
 2 INTRODUCED BY *Ralph W. Bessinger* *Nurwitz*  
 3 *Bertram, Day, Sullivan, Tolson, Siefert, Egan*  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
 5 84-1314, R.C.M. 1947, TO CHANGE THE COAL SEVERANCE TAX  
 6 EXEMPTION FROM 5,000 TONS A QUARTER TO 20,000 TONS A YEAR."

7  
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 84-1314, R.C.M. 1947, is amended to  
10 read as follows:

11 "84-1314. Severance tax -- rates imposed --  
12 exemptions. A severance tax is imposed on each ton of coal  
13 produced in the state, in accordance with the following  
14 schedule:

15 Heating quality	Surface	Underground
16 (5tu per pound	Mining	Mining
17 of coal):		
18 Under 7,000	12 cents or	5 cents or
19	20% of value	3% of value
20 7,000-8,000	22 cents or	8 cents or
21	30% of value	4% of value
22 8,000-9,000	34 cents or	10 cents or
23	30% of value	4% of value
24 Over 9,000	40 cents or	12 cents or
25	30% of value	4% of value

1 The formula which yields the greater amount of tax in a  
 2 particular case shall be used at each point on this  
 3 schedule. "Value" means the contract sales price. A person  
 4 is not liable for any severance tax upon the--~~first~~--five  
 5 ~~thousand--(5,000)~~ 20,000 tons of the coal he produces in a  
 6 quarter-year calendar year."

-End-

Approved by Committee on Taxation

1 H BILL NO. 237  
 2 INTRODUCED BY Robbins Dasinger Herwitz  
 3 Bengtson, Day Billigan League Siefert Seib  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
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 2 particular case shall be used at each point on this  
 3 schedule. "Value" means the contract sales price. A person  
 4 is not liable for any severance tax upon ~~the--first--five~~  
 5 ~~thousand--(5,000)~~ 20,000 tons of ~~the~~ coal he produces in a  
 6 ~~quarter--year~~ calendar year."

-End-

*HB. 237*

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 3 Bentzen, Day, Hilligan, Talano, Siefert, Seib  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION  
 5 84-1314, R.C.M. 1947, TO CHANGE THE COAL SEVERANCE TAX  
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12 exemptions. A severance tax is imposed on each ton of coal  
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 5 ~~thousand--(5,000)~~ 20,000 tons of ~~the~~ coal he produces in a  
 6 ~~quarter-year~~ calendar year."

-End-

HOUSE BILL NO. 237

INTRODUCED BY ROBBINS, DASSINGER, HURWITZ, BENGTSON,

DAY, GILLIGAN, TEAGUE, SEIFERT, GERKE

A BILL FOR AN ACT ENTITLED: "AN ACT TO AMEND SECTION 84-1314, R.C.M. 1947, TO CHANGE THE COAL SEVERANCE TAX EXEMPTION FROM 5,000 TONS A QUARTER TO 20,000 TONS A YEAR."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 84-1314, R.C.M. 1947, is amended to read as follows:

"84-1314. Severance tax -- rates imposed -- exemptions. A severance tax is imposed on each ton of coal produced in the state, in accordance with the following schedule:

Heating quality (Btu per pound of coal):	Surface Mining	Underground Mining
Under 7,000	12 cents or 20% of value	5 cents or 3% of value
7,000-8,000	22 cents or 30% of value	8 cents or 4% of value
8,000-9,000	34 cents or 30% of value	10 cents or 4% of value
Over 9,000	40 cents or	12 cents or

REFERENCE BILL

30% of value 4% of value  
The formula which yields the greater amount of tax in a particular case shall be used at each point on this schedule. "Value" means the contract sales price. A person is not liable for any severance tax upon ~~the first five thousand~~ ~~(5,000)~~ 20,000 tons of the coal he produces in a quarter-year calendar year."

-End-