

## Appendix A: STATE DATA

Each State section contains the following charts:

1. Production quantities
2. Value of production
3. State and tax revenues from Mining
4. Ratio of tax revenue to value of production
5. A listing of state taxes
6. A description of the required distribution of state mining taxes

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## ALASKA

AK	Quantity			Estimated Value (millions \$)			Severance/Royalty taxes-State (millions \$)			
	2004	2005	2006	2004	2005	2006	2004	2005	2006	
oil (thousands bbls)	371,432	345,107	290,684	\$ 12,395	\$16,240	\$ 16,695	\$ 1,549	\$ 2,030	\$ 2,087	
gas (million cuft)	165,188	164,520	151,606	\$ 383.20	\$494.72	\$ 539.84	\$ 47.9	\$ 61.8	\$ 67.5	
coal (tons)	1,450,000	1,402,174	1,397,500	\$ 50.75	\$ 49.08	\$ 48.91	\$ 1.48	\$ 1.86	\$ 1.81	
peat (cu yds)	208,032	62,532	55,000	\$ 2.73	\$ 0.81	\$ 0.89				
precious metals (ounces)	17,403,778	12,097,031	9,440,636	\$ 305	\$ 275	\$ 466	\$ 3.04	\$ 3.77	\$ 3.79	
metallurgical (tons)	830,811	815,828	831,095	\$ 772	\$ 977	\$ 2,187				
Industrial minerals -million tons	26.9	19.4	7.1	\$ 208	\$ 99	\$ 50				
Mining License tax							\$ 10.32	\$ 18.64	\$ 79.14	
<b>State Totals</b>				\$ 14,117	\$ 18,137	\$ 19,987	\$ 1,612	\$ 2,116	\$ 2,239	
<b>Severance/Royalty taxes-Federal (millions \$)</b>								\$ 22.97	\$ 21.70	
Ratio State Taxes/value - oil/gas								12.50%	12.50%	12.50%
Ratio State Taxes/value - coal/metals/minerals								1.11%	1.73%	3.08%

AK State Taxes		
Oil and Gas	Production	Basic severance tax is 22.5% of a producer's profits; the basic severance tax for gas is 10% of production value.
	Corporate Income	Graduated from 1% to 9.4%
	Property	2% of assessed value
	Conservation Surcharge	
Mining License (AS43.65)	Rate is based on "Net Income". ~ 4% for first \$100,000 and 7% over that limit	
Mining	Corporate Income	Graduated from 1% to 9.4%
State Tax Allocation		
Mining	Corporate Income	Goes to General Fund
Oil and Gas	Production	Goes to General Fund unless payment is due to an assessment and then Goes to Constitutional Budget reserve Fund
	Corporate Income	Goes to Constitutional Budget reserve Fund
	Property	Goes to General Fund unless payment is due to an assessment and then Goes to Constitutional Budget reserve Fund
	Conservation Surcharge	

- References:**
1. Alaska Tax Division, annual reports 2004, 2005 and 2006
  2. Alaska Division of Oil and Gas; Reports for 2005, 2006 and 2007
  3. Alaska Tax Division, Spring 2007 Revenue Sources Book
  4. Division of Geological and Geophysical Surveys, Information Circular 54(Alaska's Mineral Industry 2006: a summary. (also 2005 and 2004 reports))

## ARIZONA

ARIZONA	Quantity			Value		
	2004	2005	2006	2004	2005	2006
oil(bbls)	51,341	50,251	54,807	\$ 1,848,276	\$ 2,562,801	\$ 3,288,420
gas-natural (MCF)	331,191	233,158	608,440	\$ 2,318,337	\$ 3,147,633	\$ 3,954,860
coal (tons)				\$ 312,000,000	\$ 296,000,000	\$ 208,000,000
Copper (tons)	801,050	763,100	784,900	\$2,130,000,000	\$2,640,000,000	\$5,080,000,000
Construction (Sand/gravel, stone)				\$ 487,200,000	\$ 585,300,000	\$ 616,900,000
Industrial Minerals (Cement, clay, gold, gypsum, lime, molybdenum, perlite, salt, silver, zeolites)				\$ 710,000,000	\$1,120,000,000	\$1,020,000,000
Total				\$3,643,366,613	\$4,647,010,434	\$6,932,143,280
						Net Taxable Sales
			Total Metals Mining	\$ 656,631,022	\$1,219,984,252	\$1,743,361,330
			Total Non-metal mining, oil,gas	\$ 317,201,953	\$ 321,538,409	\$ 255,531,207

- References:
1. Arizona Department of Mines and Mineral Resources, Report 07-24. "AZ's Metallic Resources-Trends and Opportunities 2007"
  2. Arizona Geological Survey, Annual Oil and Gas Production Survey, May 2007
  3. Arizona Department of Mines and Mineral Resources, Arizona Mining Update 2006, Circular 124, May 2007
  4. Arizona Department of Revenue, 2007 (2006,2005) annual report
  5. Arizona revised Statutes, 42-5201+, 42-5029+; 42-5010+; Article 9

AZ	Value			Severance taxes-State			Severance/Royalty taxes-Federal		
	2004	2005	2006	2004	2005	2006	2004	2005	2006
	Net Taxable Sales								
Total Metals Mining	\$ 656,631,022	\$1,219,984,252	\$1,743,361,330	\$16,399,086	\$30,439,973	\$43,549,005			
Total Non-metal mining, oil, gas	\$ 317,201,953	\$ 321,538,409	\$ 255,531,207	\$ 9,898,546	\$10,022,335	\$ 7,987,605		\$ 40,000	\$ 41,792
ratio taxes/NTS metals				2.50%	2.50%	2.50%			
ratio taxes/NTS Non-metal mining, oil, gas, minerals				3.12%	3.12%	3.13%			
ratio taxes/value metals				0.77%	1.15%	0.86%			
ratio taxes/value Non-metal mining, oil, gas, minerals				0.65%	0.50%	0.43%			

State Taxes & Distribution	Taxes	Distribtution
Mining Severance (Metals only)	2.5% of "Net Severance Base" which is defined as "50% of the difference between gross value of production and the production costs" (AZ stat 42-504)	2% goes to the distribution base and 0.5% goes to the general fund
Non Metal Mining, Oil and Gas	3.125% of the total gross proceeds of sale.	1% goes to the distribution base and 2.125% goes to the non shared general fund.

## COLORADO

CO	Quantity			Value		
	2004	2005	2006	2004	2005	2006
oil(bbls)	22,300,000	22,570,000	23,220,000	\$ 865,000,000	\$ 1,217,000,000	\$ 1,401,000,000
gas-natural (MCF)	1,091,000	1,098,000	1,169,000	\$5,867,000,000	\$ 8,114,000,000	\$ 7,181,000,000
coal (tons)	39,813,000	37,820,000	35,490,000	\$ 796,000,000	\$ 813,000,000	\$ 974,000,000
precious metals (AU & AG)-ozs	542,407	521,798	431,101	\$ 112,300,000	\$ 158,200,000	\$ 186,500,000
metallurgical (Mo)-tons	13,750	16,101	18,536	\$ 348,000,000	\$ 1,022,000,000	\$ 982,000,000
metallurgical ( U, V)-tons	394,703	1,630,060	-	\$ 3,600,000	\$ 31,400,000	\$ -
Industrial Minerals (Cement, salt/potash, sand/gravel, phosphate, Gilsonite, Shale, Clay, Bentonite, Gypsum)				\$ 489,000,000	\$ 577,000,000	\$ 593,000,000
Total Metals/Minerals				\$ 952,900,000	\$ 1,788,600,000	\$ 1,761,500,000
Total Oil/Gas/Coal/Metals/Minerals				\$8,480,900,000	\$ 1,932,600,000	\$11,317,500,000

CO	Severance/Royalty taxes-State			Severance/Royalty taxes-Federal		
	2004	2005	2006	2004	2005	2006
oil(bbls)	\$107,145,432	\$134,049,755	\$196,668,239	\$ 8,500,000	\$ 9,600,000	\$ 3,500,000
gas-natural (MCF)				\$35,000,000	\$ 54,300,000	\$ 87,300,000
coal (tons)	\$ 8,015,735	\$ 10,249,390	\$ 8,591,065	\$19,100,000	\$16,100,000	\$ 23,600,000
Total Metals	\$ 722,657	\$ 814,550	\$ 1,494,051	\$16,700,000	\$21,000,000	\$ 19,000,000
Total Oil/Gas/Coal/Metals/Minerals	\$115,883,824	\$145,113,695	\$206,753,355	\$79,300,000	\$101,000,000	\$143,400,000

	2004	2005	2006
Ratio state taxes/value-oil/gas	1.59%	1.44%	2.29%
Ratio state taxes/value-coal	1.01%	1.26%	0.88%
Ratio state taxes/value-metals	0.16%	0.07%	0.13%

<b>CO State Taxes</b>	
Oil and Gas	For gross income over \$300,000, tax=\$10,750 +5% of amount over \$300,000
Coal	54cents/ton with 1.2 million tons/yr exempted
Molybdenum	5 cents/ton with 2.5 million tons/year exempted
Metallic Minerals	2.25% of gross income over \$19 million. Can use county ad valorem taxes to offset 50% of severance tax liability.
<b>CO State Tax Allocation</b>	
Severance Tax	50% total to DNR/Severance Tax Trust Fund of which 50%=Perpetual acct for water loans/projects; 50%=DNR programs 50%total to Dept of Local Affairs/Local Govt Severance Tax Fund; of which 30% to Direct distrib. to local govt based on employment; and 70% to local impact grant funds
Federal Mineral Royalty	State Public School Fund 49.40%; DOLA Grants 24%; DOLA Direct Distributions 3.10%; CO Water Conservation Board 10%; Municipalities 3.50%; Counties 6%; School Districts 3.50%

**References:**

1. Colorado Geological Survey, Information Series 75: Colorado Mineral and Energy Industry Activities 2006 (+2004/5)
2. Colorado Department of Revenue, 2006 Annual report (+2004, 2005)
3. Colorado Legislative Staff, Memo 6/21/2007 – “Existing Structure of Mineral Revenues in Colorado”
4. Colorado Legislative Staff, Memo 6/21/2007-“Allocation of Severance Tax and Federal Mineral Leasing Revenue”
5. Report of the State Auditor, “Severance Tax Direct Distribution Payments, Dept of Local Affairs. Performance Audit 8/07”

**MONTANA**

MT	Quantity			Value		
	2004	2005	2006	2004	2005	2006
oil(bbls)	25,833,823	34,178,474	38,280,504	\$ 930,017,628	\$1,743,102,174	\$2,296,830,240
gas-natural and associated(MCF)	103,682,968	115,802,517	121,937,414	\$ 725,780,776	\$1,563,333,980	\$ 792,593,191
coal (tons)	35,040,785	37,911,499	37,777,205	\$ 210,071,951	\$ 244,408,106	\$ 233,816,020
Metals (Cu, Mo, Ag, Au, Pt group)				\$ 371,563,545	\$ 497,265,747	\$ 707,698,724
Industrial Minerals (Talc, Vermiculite, Limestone, Garnets, Bentonite, other) -tons	3,332,252	2,303,771	NR	\$ 28,138,426	\$ 4,934,117	
<b>TOTALS</b>				<b>\$2,265,572,326</b>	<b>\$4,053,044,124</b>	<b>\$4,030,938,175</b>

MT	Value			Royalty,Severance,and Ad Valorem Taxes-State/Local		
	2004	2005	2006	2004	2005	2006
oil(bbls)	\$ 930,017,628	\$1,743,102,174	\$2,296,830,240	\$ 111,274,553	\$ 167,755,379	\$ 261,669,407
gas-natural and associated(MCF)	\$ 725,780,776	\$1,563,333,980	\$ 792,593,191			
coal (tons)	\$ 210,071,951	\$ 244,408,106	\$ 233,816,020	\$ 46,764,329	\$ 54,134,838	\$ 51,733,351
Metals (Cu, Mo, Ag, Au, Pt group)	\$ 371,563,545	\$ 497,265,747	\$ 707,698,724	\$ 9,838,193	\$ 12,441,122	\$ 18,996,544
Industrial Minerals (Talc, Vermiculite, Limestone, Garnets, Bentonite, other) -tons	\$ 28,138,426	\$ 4,934,117		\$ 2,867,163	\$ 2,878,650	\$ 3,898,512
Other - (RIGWAT)				\$ 1,250,528	\$ 1,436,378	\$ 1,456,411
<b>TOTALS</b>	<b>\$2,265,572,326</b>	<b>\$4,053,044,124</b>	<b>\$4,030,938,175</b>	<b>\$ 171,994,766</b>	<b>\$238,646,367</b>	<b>\$ 337,754,225</b>
Federal Royalty/Severance					\$35,560,000	\$39,100,000

	2004	2005	2006
Ratio state taxes/value - oil/gas	6.72%	5.07%	8.47%
Ratio state taxes/value - coal	22.26%	22.15%	22.13%
Ratio state taxes/value - metals	2.65%	2.50%	2.68%
Ratio state taxes/value - minerals	10.19%	58.34%	NA
Ratio state taxes/value - all	7.59%	5.89%	8.38%

<b>MONTANA --</b>	<b>State Taxes and Distribution</b>	<b>2006 Distribution</b>
Coal Severance-surface	10 or 15% (based on Heating value) of "contract sales price" [e.g.sale price minus production taxes]	50%=Coal Tax trust Fund; 25-30%=General Fund; 10-12%=Long Range Bldg fund;~7%=Local Impact Fund; + 4 other funds
Coal Severance-underground	3 or 4%	same as for surface mine
Coal Gross Proceeds (ad valorem)	5% of gross proceeds which is tons multiplied by "contract sales price"	Goes to Counties based on millage levied in 1990
Metalliferous Mines License tax	1.6%-1.81% of gross value [gross value=sale price minus transport, treatment and refinery costs.]	58%=General Fund; 18%= 3 reclamation and impact funds; 25%=local counties
Metal Mines Gross Proceeds tax (ad valorem)	taxable value of mines (Class 2 of the property tax) is equal to 3% of annual gross proceeds which is then subject to county millage.	Goes to Counties or state based on mill levies
Miscellaneous Mines Net Proceeds tax (other than metal, coal or bentonite mines)	taxable value of mines is equal to 100% of annual "net proceeds"	Goes to Counties or state based on mill levies
Oil and Natural Gas Production Tax	5-15% Royalty based on total gross value of oil or gas	Local=47%; General Fund =45%; 1.4%=University System; rest split between 7 other funds or programs
Resource Indemnity and Groundwater Assessment Tax (RIGWAT)	4% gross value of Talc; 0.4% of coal;1% of garnets;10% of quicklime; 2% of vermiculite and 0.5% of other. Balance of fund must not fall below \$100 million.	Several programs receive fixed allocations and remaining funds are divided between 4 other programs.
Cement and Gypsum taxes	22 cents/ton of cement; 5 cents/ton of gypsum	all goes to general fund
Bentonite Production Tax	legislation set tax rate per ton	79.37%=counties; 2.23%=University sytem; 18.40%=State General Fund (Schools)
Royalty and rental payments for oil, gas and minerals from State Owned land	Set by contract	All Revenue goes to the Public School Permanent Trust Fund.

References:

1. MT Dept of Natural Resources and Conservation, Minerals Management Bureau, Annual Report FY2006; FY2005, FY2004
2. MT Department of Revenue, Biennial Report (7/1/2004 to 6/30/2006) and (7/1/2002-6/30/2004)
3. Montana Bureau of Mines and Geology/USGS; 2004 Mineral Yearbook chapter- MT
4. Montana Coal Council, 2006 report on Montana Coal Production and Employment

## NEW MEXICO

NEW MEXICO	Quantity			Value		
	2004	2005	2006	2004	2005	2006
oil(bbls)	64,522,020	60,722,217	60,699,334	\$ 2,322,792,720	\$ 3,096,833,067	\$ 3,641,960,063
gas-natural(MCF)	1,612,396,488	1,592,683,780	1,633,959,892	\$11,286,775,416	\$21,501,231,030	\$10,620,739,301
coal (tons)	27,409,820	29,650,833	26,118,082	\$ 633,411,910	\$ 661,416,940	\$ 718,486,289
precious metals (AU & AG)-ozs	169,955	213,436	222,742	\$ 4,192,223	\$ 5,827,836	\$ 10,567,660
metallurgical (CU, MO, )-tons	136,655	147,338	126,725	\$ 408,672,488	\$ 576,482,942	\$ 800,837,026
Industrial Minerals (Aggregate, Potash, Magnetite, gypsum, calcite, mica, perlite, clay and shale, rock, limestone, flagstone, sand, ravel, other) -tons	38,034,335	23,499,296	22,485,027	\$ 510,643,261	\$ 612,664,730	\$ 639,840,584
<b>TOTAL</b>				\$15,166,488,018	\$26,454,456,545	\$16,432,430,922

References:

1. New Mexico Energy, Minerals and Natural Resources Department, Mining and Minerals Division, 2006 NM Mineral Industry Statistics Preliminary Figures, 12/31/2007
2. New Mexico Energy, Minerals and Natural Resources Department, Mining and Minerals Division, Annual Reports, 2004-2006
3. New Mexico Statutes Annotated, Sections 7-25; 7-26,7-29, 7-33;7-37;7-39
4. New Mexico Taxation and Revenue Department, Description of Oil and Gas Tax programs, 12/31/2007
5. New Mexico Bureau of Geology and Mineral Resources/USGS- 2004 Minerals Yearbook - NM

NM	Severance/Royalty taxes-State			Severance/Royalty taxes-Federal		
	2004	2005	2006	2004	2005	2006
oil(bbls)	\$919,847,869	\$1,225,347,517	\$1,615,530,797	\$308,108,000	\$391,000,000	\$544,880,000
gas-natural(MCF)						
coal (tons)	\$ 24,023,677	\$ 25,094,186	not yet available	\$ 6,302,401	\$ 4,823,263	not available
precious metals (AU & AG)-ozs	\$ 29,535	\$ 248,486	not yet available			
metallurgical (CU, MO, )-tons	\$ 1,127,012	\$ 2,861,402	not yet available			
Industrial Minerals (Aggregate, Potash, Magnetite, gypsum, calcite, mica, perlite, clay and shale, rock, limestone, flagstone, sand, gravel, other) -tons	\$ 3,219,135	\$ 5,162,390	not yet available	\$ 1,835,339	\$ 2,284,837	not yet available
<b>TOTAL</b>	\$948,247,228	\$1,258,713,981	\$1,615,530,797	\$316,245,740	\$398,108,100	\$544,880,000



NM	2004	2005	2006
Ratio state taxes/value - oil/gas	6.76%	4.98%	11.33%
Ratio federal taxes/value - oil/gas	2.26%	1.59%	3.82%
Ratio state taxes/value - coal	3.79%	3.79%	NA
Ratio federal taxes/value - coal	0.99%	0.73%	NA
Ratio state taxes/value - metals	0.28%	0.53%	NA
Ratio state taxes/value - minerals	0.63%	0.84%	NA
Ratio federal taxes/value - minerals	0.36%	0.37%	NA
Ratio state taxes/value - TOTAL	6%	5%	
Ratio federal taxes/value - TOTAL	2.09%	1.50%	3.32%

<b>New Mexico State Taxes</b>	
Oil / Gas Ad Valorem Production Tax	Property value equals 150% of the value of products sold from each production unit
Oil / Gas Production Equipment Tax	Property value equals 27% of the value of products at each production unit
Oil and Gas Severance Tax	3.75% of taxable value (TV=sales price)
Oil and Gas Conservation Tax	0.19% of taxable value (TV=sales price)
Oil and Gas Emergency School tax	3.15% of taxable value (TV=sales price)
Coal Severance Tax	surface coal (1994 base index for coal CPI) \$0.60/ton (1994 base)
	underground (1994 base index for coal CPI) \$0.58/ton (1994 base)
Copper Production Ad Valorem Tax	Property value equals 30% of the value of salable copper in preceding year
Natural Resources Severance Tax (except Coal and Uranium)	Taxable Value (TV)=the quantity times the sale price except as noted: Potash 2.50% of TV (TV=1/3 times the sale price); Copper 0.50% of TV (TV=2/3 times the sale price); Pumice, gypsum, sand, gravel, clay and other non-metallic minerals 0.125% of TV; Lead, Zinc, thorium, molybdenum, manganese, rare earth and other metals 0.125% of TV and TV= (lead, moly and Zinc)=50% sale price(for expenses for hoisting, loading, crushing and processing); Gold and Silver 0.20% of TV (TV for Au=50% of sale price; TV for Ag=80% of sale price).
Natural Gas Processors tax	Equals \$0.0065 per mmbtu times the ratio of the current price per mcf over the 1997 price which was \$1.33/mcf
Gross Receipts Tax	5% of Taxable value (NB: Tax revenue is reported but the statute seems to exclude most oil, gas and minerals)
<b>New Mexico Distribution of Taxes</b>	
NM Land Office Royalties	Land Grant Permanent Fund
Oil and Gas Severance Tax	Severance Tax Bonding Fund
Oil and Gas Ad Valorem Production Tax	Counties
Oil and Gas Production Equipment Tax	??
Oil and Gas Conservation Tax, Oil and Gas Emergency School tax, Coal Severance Tax, Gross Receipts Tax, Federal Mineral Royalites, Natural Gas Processors tax, State Land Office rents, bonuses, etc	State General Fund

## NEVADA

NV	Quantity			Value		
	2004	2005	2006	2004	2005	2006
oil (bbls)	463,058	446,743	425,705	\$ 14,800,000	\$ 19,300,000	\$ 21,600,000
gas (MCF)	5,475	5,114	5,000			
precious metals [Au, Ag](ozs)	17,340,000	16,798,000	14,804,000	\$2,913,200,000	\$3,048,200,000	\$3,805,000,000
metallurgical metals [Cu](tons)	26,900	126,225	127,554	\$ 35,100,000	\$ 213,300,000	\$ 389,000,000
Industrial Minerals* (tons)	46,228,050	51871050	53,755,050	\$ 471,700,000	\$ 509,000,000	\$ 591,700,000
Total Coal + Metals/Minerals				\$3,434,800,000	\$3,789,800,000	\$4,807,300,000

NV	Value			Severance/Royalty taxes-State		
	2004	2005	2006	2004	2005	2006
oil (bbls)	\$ 14,800,000	\$ 19,300,000	\$ 21,600,000	\$ 156,083	\$ 940,673	\$ 235,982
precious metals [Au, Ag](ozs)	\$2,913,200,000	\$3,048,200,000	\$3,805,000,000	\$34,999,776	\$36,587,022	\$41,768,743
metallurgical metals [Cu](tons)	\$ 35,100,000	\$ 213,300,000	\$ 389,000,000			
Industrial Minerals* (tons)	\$ 471,700,000	\$ 509,000,000	\$ 591,700,000	\$ 2,006,783	\$ 2,163,151	\$ 2,520,105
Total Coal+Metals/Minerals	\$3,434,800,000	\$3,789,800,000	\$4,807,300,000	\$37,162,642	\$39,690,846	\$44,524,830
				2004	2005	2006
Federal Severance/Royalty taxes-(millions \$)					\$7,770,000	\$7,600,000

\*Aggregate, Gypsum, Barite, cement, clay, lime, lithium carbonate, magnesite, mercury, perlite, salt, silica sand

	2004	2005	2006
Ratio state taxes/value - oil	1.05%	4.87%	1.09%
Ratio state taxes/value - metals	1.19%	1.12%	1.00%
Ratio state taxes/value - minerals	0.43%	0.42%	0.43%

### References:

1. NV Department of Taxation, Annual Reports Fiscal 2003-04; Fiscal 2004-05; Fiscal 2005-06
2. NV Bureau of Mines and Geology, Major Mines of Nevada, 2006 (pub in 2007); 2005 (pub in 2006); 2004 (pub in 2005)
3. NV Bureau of Mines and Geology, The Nevada Mineral Industry – 2006 (2005, 2004)
4. NV Taxpayers Association, “Understanding Nevada’s Net Proceeds of Minerals tax, 2007-2008 edition
5. NV Taxpayers Association, “Nevada TAXFACTS”, 2007-2008 edition

**Nevada State Taxes – “Net Proceeds of Mining” tax**

State assesses value of mines for determination of local property taxes (e.g. ad valorem)			
Mining Tax is a 5% tax on the "Net Proceeds" (above \$4 million). Net proceeds is calculated by subtracting from the proceeds of sale, the value the actual costs for the direct production of minerals inc.all labor, supplies, transportation, processing, etc.			
The "Net Proceeds" is an ad valorem property tax so that the net proceeds times the local property tax first goes to the county and anything else up to 5% goes to the state			
Distribution of Net Proceed Mining Tax Allocation (2006)			
Counties		\$ 23,357,518	52.5%
State Debt Service Fund		\$ 1,535,015	3.4%
State General Fund		\$ 19,587,761	44.0%
State General Fund (Penalties & Interest)		\$ 44,535	0.1%
Total		\$ 44,524,830	100.0%

**NORTH DAKOTA**

ND	Quantity			Value (state estimate)		
	2004	2005	2006	2004	2005	2006
oil(bbls)	31,152,244	35,676,674	39,910,569	\$1,121,480,784	\$1,819,510,374	\$2,394,634,140
gas-natural (MCF)	58,840,827	58,182,953	62,783,199	\$ 411,885,789	\$ 785,469,866	\$ 408,090,794
coal (tons)	29,811,484	30,467,669	30,344,767	\$ 223,586,130	\$ 243,741,352	\$ 257,930,520
Industrial Minerals (sand/gravel, stone, clay) tons	15,561,000	15,029,000		\$ 44,300,000	\$ 45,600,000	\$ 56,000,000
Total				\$1,801,252,703	\$2,894,321,592	\$3,116,655,453

ND	Value (state estimate)			Severance/Royalty taxes-State		
	2004	2005	2006	2004	2005	2006
oil(bbls)	\$1,121,480,784	\$1,819,510,374	\$2,394,634,140	\$ 73,157,989	\$119,612,847	\$166,146,623
gas-natural (MCF)	\$ 411,885,789	\$ 785,469,866	\$ 408,090,794			
coal (tons)	\$ 223,586,130	\$ 243,741,352	\$ 257,930,520	\$ 40,556,786	\$ 37,723,016	\$ 39,799,251
Industrial Minerals (sand/gravel,Stone, Clay)	\$ 44,300,000	\$ 45,600,000	\$ 56,000,000			
Total	\$1,801,252,703	\$2,894,321,592	\$3,116,655,453	\$113,714,775	\$157,335,863	\$205,945,874
				2004	2005	2006
Severance/Royalty taxes-Federal				\$13,300,000	\$ 13,550,000	\$ 13,700,000

	2004	2005	2006
Ration State taxes/value - oil/gas	4.77%	4.59%	5.93%
Ration State taxes/value - coal	18.14%	15.48%	15.43%

<b>North Dakota Mining/Mineral Taxes</b>		
Oil Production Tax	5% of gross value	
Gas Production (2006-7)	\$0.1640/thousand cubic feet (mcf)	
Oil Extraction Tax	6.5% of gross value (can be 4% for certain types of wells)	
Coal Severance Tax	37.5 cents per ton	
Coal Severance Tax (Lignite Research Fund)	2 cents per ton of Coal	
Coal Conversion Tax (Electrical Generating Plants-capacity)	0.65 mill times 60% of installed capacity times the hrs in period	
Coal Conversion Tax (Electrical Generating Plants-production)	.25 mill per kwh of electricity produced for sale	
Coal Conversion Tax (gasification)	13.5 cents/mcf	
Coal Conversion Tax (other than gasification)	4.1% of gross receipts	
Property (Ad Valorem) Tax	local determination and local assessment	
<b>North Dakota Distribution of Taxes</b>		
<b>Federal Mineral Lease</b>	Most goes to General Fund	
<b>Oil and Gas Production Tax:</b>	Oil and Gas Impact fund = 6.50%; General Fund = 13.50%; Split between producing county and State General Fund by formula = 80%	
<b>Oil Extraction tax:</b>	State General Fund = 60%; Education Funds = 20%; Water Pipeline & Trust Fund = 20%	
<b>Coal Severance Tax(inclignite)</b>	Land Board Trust Fund = 28.5%; Counties = 66.5%; Lignite Research = 5.1%	
<b>Coal Conversion Tax:</b>	Electrical Gen capacity	85%=state general fund; 15% to county
	Electrical Gen production	100% to state general fund
	Other Coal Conversion plants	85%=state general fund; 15% to county

- References: 1. ND Office of State Tax Commissioner, State and Local Taxes, 11/2006  
2. ND Industrial Commission, Oil and Gas Division, Drilling and Production Statistics 2006, 2007  
3. ND Industrial Commission, Geologic Survey, Coal and Mineral reports  
4. US Geological Survey, Mineral Commodity Summaries 2007 (4/07) thru National Mining Assoc

### SOUTH DAKOTA

SD	Quantity			Value		
	2004	2005	2006	2004	2005	2006
oil(bbls)	1,355,260	1,469,635	1,394,290	\$ 48,789,360	\$ 74,951,385	\$ 83,657,400
gas-natural(MCF)	11,882,000	11,349,000	10,600,000	\$ 83,174,000	\$153,211,500	\$ 68,900,000
coal (tons)	NA	NA	NA	NA	NA	NA
precious metals (AU & AG)-ozs	165,706	229,738	247,483	\$ 31,853,137	\$ 29,005,333	\$ 40,171,843
Industrial Minerals (Mica, sand/gravel, quartzite, limestone, granite, Clay, Bentonite, Gypsum, Shale, Iron Ore) - tons	15,730,601	16,201,296	15,605,788	\$ 31,853,137	\$ 29,005,333	\$ 40,171,843
Total Metals/Minerals	15,896,307	16,431,034	15,853,271	\$163,816,497	\$257,168,218	\$ 192,729,243
Total - oil/gas/metals						

SD	Value			Severance/Royalty taxes-State		
	2004	2005	2006	2004	2005	2006
oil(bbls)	\$ 48,789,360	\$ 74,951,385	\$ 83,657,400			
gas-natural(MCF)	\$ 83,174,000	\$153,211,500	\$ 68,900,000	\$ 2,506,931	\$3,255,853	\$3,152,890
coal (tons)	NA	NA	NA			
precious metals (AU & AG)-ozs	\$ 31,853,137	\$ 29,005,333	\$ 40,171,843	\$ 362,927	\$1,098,018	\$1,547,355
Total Metals/Minerals	\$ 31,853,137	\$ 29,005,333	\$ 40,171,843			
Total - oil/gas/metals	\$163,816,497	\$257,168,218	\$ 192,729,243	\$2,869,858	\$4,353,871	\$4,700,245
				Severance/Royalty taxes-Federal		
				2004	2005	2006
Severance/Royalty taxes-Federal				\$13,300,000	\$13,550,000	\$13,700,000

	2004	2005	2006
Ratio State taxes/value - oil/gas	1.90%	1.43%	2.07%
Ratio State taxes/value - metals	1.14%	3.79%	3.85%

<b>South Dakota State Taxes</b>	
Ore Tax (precious metals)	\$4/oz of gross production +10% of net income and 8% of royalties other than owned by any government
Energy Minerals Tax (Severance)	4.5% of taxable (gross) value
Energy Minerals Conservation Tax severance/ Ad Valorem)	2.4 mills of taxable value
<b>South Dakota State Tax Allocation</b>	
Ore Tax (precious metals)	100% to State General Fund
Energy Minerals Tax (Severance)	50% to State General Fund; 50% to Local Government
Conservation Tax	100% goes to the Environment and Natural Resources fee fund

References:

1. SD Dept of Environment and Natural Resources, Oil and Gas Section, report on Oil/Gas Production 2/20/2007
2. SD Dept of Environment and Natural Resources, Minerals and Mining Program, Mineral Summary (2003-2006)
3. SD Dept of Revenue and Regulation, 2007 Annual report; 2006 Annual Report
4. SD Geological Survey/USGS – 2004 Mineral Yearbook – SD
5. US Geological Survey, Mineral Commodity Summaries 2007 (4/07) thru National Mining Assoc
6. SD Codified Laws, Section 10-39B

**UTAH**

UT	Quantity			Value		
	2004	2005	2006	2004	2005	2006
oil(bbls)	14,744,211	16,675,511	17,925,450	\$ 619,191,339	\$ 929,165,332	\$1,071,933,980
gas-natural and coal bed(MCF)	383,026,579	395,401,054	433,219,900	\$ 1,554,483,864	\$ 2,226,330,215	\$1,983,828,000
coal (tons)	21,818,000	24,556,000	26,131,000	\$ 422,178,300	\$ 502,170,200	\$ 602,580,860
precious metals (AU & AG)-ozs	3,892,000	4,327,000	4,612,000	\$ 158,000,000	\$ 209,000,000	\$ 400,000,000
metallurgical (CU, MO, )-tons	303,224	260,529	264,300	\$ 1,136,000,000	\$ 2,093,000,000	\$2,885,000,000
metallurgical ( MG, BE)-tons		107,000	107,000			
Industrial Minerals (Cement, salt/potash,sand/gravel,phosphat, Gilsonite, Shale, Clay, BentoniteGypsum) -tons			45,465,000	\$ 643,000,000	\$ 759,000,000	\$ 811,000,000
Total Metals/Minerals	4,195,224	4,694,529	50,448,300	1,937,000,000	3,061,000,000	4,096,000,000
Total Coal + Metals/Minerals	26,013,224	29,250,529	76,579,300	\$ 2,359,178,300	\$ 3,563,170,200	\$4,698,580,860

References:

1. Utah Geological Survey, 2006 Summary of Mineral Activity in Utah (Also 2005, 2004 reports)
2. Utah Geological Survey, Utah Energy and Mineral Statistics (<http://geology.utah.gov/sep/energydata/>) Coal (11/2/07); Oil (11/20/07); Gas (11/06/07); Industrial Minerals (4/23/07)
3. Utah Department of Natural Resources, Division of Oil, Gas and Mining, Annual Production Reports for Oil, Gas and Coal Bed Methane; Mineral Activity in Utah –Summaries for 2004, 2005, 2006
4. Utah Geological Survey, Circular 103. Annual review and Forecast of Utah Coal. Production and Distribution – 2006
5. Utah Code, Title 59, Chapter 5 – Severance tax on Oil, gas and Mining
6. Utah State Tax Commission, TC-23 Report, Revenue Reports and Comparison 2005/2006; 2004/2005

UT	2004	2005	2006
Ratio state taxes/value -oil/gas	1.81%	1.81%	2.52%
Ratio state taxes/value -coal/metals/minerals	0.26%	0.32%	0.36%



UT	Value			Net Severance/Royalty taxes-State		
	2004	2005	2006	2004	2005	2006
oil(bbls)	\$ 619,191,339	\$ 929,165,332	\$1,071,933,980	\$39,356,058	\$57,116,283	\$77,074,318
gas-natural and coal bed(MCF)	\$ 1,554,483,864	\$ 2,226,330,215	\$1,983,828,000			
coal (tons)	\$ 422,178,300	\$ 502,170,200	\$ 602,580,860			
precious metals (AU & AG)-ozs	\$ 158,000,000	\$ 209,000,000	\$ 400,000,000			
metallurgical (CU, MO, )-tons	\$ 1,136,000,000	\$ 2,093,000,000	\$2,885,000,000			
metallurgical ( MG, BE)-tons						
Industrial Minerals (Cement, salt/potash,sand/gravel,phospat, Gilsonite, Shale, Clay, BentoniteGypsum) -tons	\$ 643,000,000	\$ 759,000,000	\$ 811,000,000			
Total Metals/Minerals	1,937,000,000	3,061,000,000	4,096,000,000	-	-	-
Total Coal + Metals/Minerals	\$ 2,359,178,300	\$ 3,563,170,200	\$4,698,580,860	\$ 6,026,484	\$11,447,429	\$17,042,798
				2004	2005	2006
Severance/Royalty taxes-Federal				\$67,000,000	\$87,440,000	\$135,400,000

UTAH			
UT State Taxes (based on taxable value or value at production site. Uranium was mined in 2006 but but not sold)			
		Exempts first \$50,000 in value of production from each mine/yr: taxable value=30% of the gross proceeds received for metals sold.	
Mining Severance	2.60%		
Mining Severance-BE only	2.60%	Taxable value= 125% of Direct Mining Costs	
Oil Severance	3%	for first \$13/bbl	
Oil Severance	5%	above \$13/bbl	
Gas Severance	3%	up to \$1.50/MCF	
Gas Severance	5%	over \$1.50/MCF	
Oil and Gas Conservation Fee	0.20%		
UT State Tax Allocation			
Distribution - Severance taxes go directly into the General fund except for part of the Oil and Gas Conservation Fee			
Federal Mineral Royalties: 32.5% to Community Impact Fund; 4.55% to Utah Geological Survey; 2.25% Utah State U; 40% Dept of Transportation			

**WYOMING**

WY	Production			Value		
	2004	2005	2006	2004	2005	2006
oil (bbls)	49,656,122	50,032,004	50,105,955	\$ 1,634,067,860	\$ 2,152,842,718	\$ 2,533,149,964
gas(Mcf)	1,749,760,419	1,943,093,879	2,019,805,318	\$ 7,039,052,884	\$10,134,180,366	\$ 8,770,228,320
coal [Surface, underground, Leonardite(lignite)] (tons)	395,789,636	404,264,630	445,354,482	\$ 2,040,231,353	\$ 2,280,581,384	\$ 2,885,768,040
metallurgical(Uranium-lbs)	1,268,429	1,345,257	2,045,008	\$ 9,334,158	\$ 12,343,728	\$ 17,018,989
Trona (tons)	18,736,464	19,508,616	19,375,595	\$ 198,943,291	\$ 255,216,361	\$ 299,227,941
Industrial* (lbs)	19,217,912	20,936,315	23,669,532	\$ 63,063,644	\$ 71,210,742	\$ 80,987,204
*= <b>bentonite, clay, Sand and Gravel, Limestone, Shale, Gypsum, Feldspar, Granite Ballast, shale, misc.)</b>						
<b>TOTAL</b>				<b>\$ 10,984,693,190</b>	<b>\$14,906,375,299</b>	<b>\$14,586,380,458</b>

References:

1. Wyoming Dept of Revenue, Mineral Severance tax Distribution, June 2007
2. Wyoming State Government Revenue Forecast 2008-12 (CREG), October 2007
3. Wyoming Dept of Revenue, Annual Reports (Mineral Tax Division) 2005, 2006, 2007

WY	Severance (production) taxes-State			Ad Valorem Production Tax (county)		
	2004	2005	2006	2004	2005	2006
oil (bbls)	\$ 89,568,700	\$ 119,060,807	\$ 140,183,416	\$106,377,941	\$139,875,060	\$165,136,197
gas(Mcf)	\$407,513,386	\$ 592,066,775	\$ 526,213,699	\$433,780,740	\$627,646,799	\$547,500,921
coal [Surface, underground, Leonardite(lignite)] (tons)	\$142,762,865	\$ 159,527,055	\$ 201,716,742	\$121,091,656	\$135,477,682	\$173,450,974
metallurgical(Uranium-lbs)	\$ 231,960	\$ 493,749	\$ 680,760	\$ 546,779	\$ 768,287	\$ 1,030,908
Trona (tons)	\$ 7,957,732	\$ 10,208,654	\$ 11,969,118	\$ 13,779,608	\$ 17,355,478	\$ 20,409,440
Industrial* (lbs)	\$ 1,247,768	\$ 1,413,995	\$ 1,619,744	\$ 4,240,334	\$ 4,835,516	\$ 5,483,243
<b>TOTAL</b>	<b>\$649,282,411</b>	<b>\$ 882,771,035</b>	<b>\$ 882,383,479</b>	<b>\$679,817,058</b>	<b>\$925,958,822</b>	<b>\$913,011,683</b>

WY	2004	2005	2006
Ratio state/county taxes/value - oil/gas	11.96%	12.03%	12.20%
Ratio state/county taxes/value - coal	12.93%	12.94%	13.00%
Ratio Fed taxes/value - coal/oil/gas	5.17%	5.81%	7.53%
Ratio state/county taxes/value - minerals	10.32%	10.35%	10.37%

<b>Severance tax Rates (based on taxable value of production) Ad Valorem tax varies by county from 5.93% to 7.36%</b>			
oil (bbls)		6%	
gas(Mcf)		6%	
coal [Surface, underground, Leonardite(lignite)] (tons)	Surface=7%; Underground=3.75%; Leonardite/Lignite=2%		
metallurgical(Uranium-lbs)		4%	
Trona (tons)		4%	
Industrial* (lbs)		2%	
*= <b>bentonite, clay, Sand and Gravel, Limestone, Shale, Gypsum, Feldspar, Granite Ballast, shale, misc.</b> )			
<b>Distribution of Severance Tax and Federal Mineral Royalty are distributed to the General Fund, Schools, University, highway/road funds, etc by formula. (Approximate 2006 distribution)</b>			
<b>Severance tax</b>			
General Fund		25.2%	
Budget reserve Acct		25.7%	
PWMTF		40.0%	
Other		9.0%	
<b>Federal Mineral Royalties (inc coal Lease Bonuses)</b>			
Univ Wyoming		1.2%	
School related		89.4%	
Roads/Highways		6.2%	
Cities/Towns		3.0%	