



**COALEX STATE INQUIRY REPORT - 59**  
**October 17, 1985**

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**TOPIC: COAL SEVERANCE TAX**

**INQUIRY:** Identify all states which impose a coal severance tax.

**SEARCH RESULTS:** A COALEX search was conducted to identify those having a coal severance tax program. The COALEX file contains only those state regulations which pertain to mining regulatory programs, other state laws may also impose a tax on the severance of coal. These are located in the Taxation and Revenue sections of their statutes and are not part of the COALEX file.

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Note: The attached documentation regarding Montana and Kentucky was located outside the COALEX file.

**ATTACHMENTS**

- A. Alabama Code Sec. 40-13-1 et. seq. (1975).
- B. Kentucky Revised Statutes Sec. 143 (1978).
- C. Montana Code Ann. Sec. 15-35-101 et. seq. (1979).
- D. Ohio Coal Mining and Reclamation Law, Sec. 5749.02 (1981).