

(Prepare in triplicate)

FISCAL NOTE

Prepared in regard to:

House Bill 1625

\_\_\_\_\_  
(List bill or resolution and number, if available, or subject)

Amendment to: \_\_\_\_\_

\_\_\_\_\_  
(List bill or resolution and number)

Requested by: \_\_\_\_\_  
Legislative Council

Date of receipt: \_\_\_\_\_ January 25, \_\_\_\_\_ 19 79 \_\_\_\_\_

In the following space note the fiscal effect in dollars of the legislative proposal. If additional space is needed, attach a supplementary sheet. (Please type)

If House Bill 1625 is enacted the States General Fund portion of the coal severance tax would be decreased by \$139,000 in the 1979-81 Biennium.

In addition, during the 1979-81 Biennium, the Coal Development Impact Office portion would be decreased by \$163,000. The trust fund portion would be decreased by \$70,000 and the coal producing counties portion would be decreased by \$93,000 all from the severance tax.

(See attached severance tax rate schedule)

Signed \_\_\_\_\_

Typed Name \_\_\_\_\_  
C.W. Cudworth

Date Prepared: \_\_\_\_\_  
1/30/79

Department \_\_\_\_\_  
TAX

## 1979-81 Biennium

	Current Law		HB 1625		Difference
	Percentage Distribution	Revenue Distribution	Percentage Distribution	Revenue Distribution	Revenue Change
State General Fund	30%	\$ 10,283,000	30%	\$ 10,144,000	\$-139,000
Coal Development Impact Office	35%	11,998,000	35%	11,835,000	-163,000
Trust Fund	15%	5,142,000	15%	5,072,000	- 70,000
Coal Producing Counties	20%	6,856,000	20%	6,763,000	- 93,000
	100%	\$ 34,279,000	100%	\$ 33,814,000	\$-465,000

FOR ELEC. GEN. PLANTS ;  
AVERAGE TAX RATES APPLIED TO ALL PLANTS

CALENDAR YEAR FORMAT, \$/KWH

\*\*\*NOTE\*\*\* : TAX RATE OF 0 INDICATES PLANT NOT PRODUCING  
AT THAT TIME, FOR MODEL PURPOSES

YEAR	R1	R2	R3	R4
1978	.0000000	.0002500	.0002500	.0002500
1979	.0002500	.0002500	.0002500	.0002500
1980	.0002500	.0002500	.0002500	.0002500
1981	.0002500	.0002500	.0002500	.0002500
1982	.0002500	.0002500	.0002500	.0002500
1983	.0002500	.0002500	.0002500	.0002500
1984	.0002500	.0002500	.0002500	.0002500
1985	.0002500	.0002500	.0002500	.0002500
1986	.0002500	.0002500	.0002500	.0002500
1987	.0002500	.0002500	.0002500	.0002500
1988	.0002500	.0002500	.0002500	.0002500

NO DATA FOUND  
FOR THIS TYPE OF PLANT ; SNG  
FOR IN FUNTIE STATUS=

106

*BASED ON 4.00 PER TON*  
*Rep. Kenneth*  
*11/19/88*

FOR COAL MINE PLANTS ;  
AVERAGE TAX RATES APPLIED TO ALL PLANTS

CALENDAR YEAR FORMAT, \$/TON

\*\*\*NOTE\*\*\* : TAX RATE OF 0 INDICATES PLANT NOT PRODUCING  
AT THAT TIME, FOR MODEL PURPOSES

YEAR	R1	R2	R3	R4
1978	.6890000	.7400000	.8000000	.8300000
1979	.8600000	.9000000	.0000000	1.0000000
1980	1.0000000	1.0000000	1.0800000	1.0800000
1981	1.0800000	1.0800000	1.1700000	1.1700000
1982	1.1700000	1.1700000	1.2600000	1.2600000
1983	1.2600000	1.2600000	1.3600000	1.3600000
1984	1.3600000	1.3600000	1.4700000	1.4700000
1985	1.4700000	1.4700000	1.5900000	1.5900000
1986	1.5900000	1.5900000	1.7100000	1.7100000
1987	1.7100000	1.7100000	1.8500000	1.8500000
1988	1.8500000	1.8500000	2.0000000	2.0000000