WEST VIRGINIA CODE: §22-3-32

§22-3-32. Special tax on coal production; mines and minerals operations fund.

(a) Imposition of tax. -- Upon every person in this state engaging in the privilege of severing, extracting, reducing to possession or producing coal for sale, profit or commercial use, there is hereby imposed an annual tax equal to 2¢ per ton of coal produced by such person for sale, profit or commercial use during such person's taxable year. The special tax imposed by this section is in addition to all other taxes levied by law. In no event may a ton of coal be taxed more than once under the provisions of this section.

(b) Payment and collection of tax. -- The tax imposed by this section shall be collected by the Tax Commissioner in the same manner, at the same time, and upon the same tonnage as the minimum severance tax imposed by article twelve-b, chapter eleven of this code is collected: Provided, That under no circumstance shall this tax be construed to be an increase in either the minimum severance tax imposed by said article twelve-b or the severance tax imposed by article thirteen of said chapter eleven. Every person liable for payment of this special tax shall pay the amount due without notice or demand for payment. The Tax Commissioner shall provide to the director a quarterly listing of all persons known to be delinquent in payment of the special tax. The director may take such delinquencies into account in making determinations on the issuance, renewal or revision of any permit.

(c) Mining and Reclamation Operations Fund. -- The special fund previously created in the state Treasury known as the Mines and Minerals Operations Fund is renamed the Mining and Reclamation Operations Fund. The Tax Commissioner shall, at least quarterly, deposit into the fund the net amount of tax collected under this section, including any additions to tax, penalties and interest collected with respect thereto. The treasurer shall deposit all moneys deposited in or credited to this fund in an interest-bearing account, with the amount of interest earned being credited to this fund as it is earned. The moneys in this special fund shall be expended solely for the purposes of carrying out those statutory duties relating to the enforcement of environmental regulatory programs for the coal industry as imposed by this chapter and the federal Surface Mining Control and Reclamation Act of 1977 and any amendments thereto. Expenditures from the fund are not authorized from collections but are to be made only in accordance with appropriations by the Legislature and in accordance with the provisions of article three, chapter twelve of this code and upon fulfillment of the provisions set forth in article two, chapter five-a of this code.

(d) General procedure and administration. -- Each and every provision of the "West Virginia Tax Procedure and Administration Act" set forth in article ten, chapter eleven of the code applies to the special tax imposed by this section with like effect as if such act were applicable only to the special tax imposed by this section and were set forth in extenso in this article, notwithstanding the provisions of section three of said article ten.

(e) Crimes and penalties. -- Each and every provision of the West Virginia Tax Crimes and

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Penalties Act set forth in article nine of said chapter eleven applies to the special tax imposed by this section with like effect as if such act were applicable only to the special tax imposed by this section and set forth in extenso in this article, notwithstanding the provisions of section two of said article nine.

(f) Effective date. -- The special tax imposed by this section applies to all coal produced in this state after September 30, 1991.

WV Legislature