WEST VIRGINIA LEGISLATURE
SECOND REGULAR SESSION, 2000

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ENROLLED

House Bill No. 4589

(By Delegates Frederick, Yeager, Michael, Komjnar, and Evans)

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Passed March 11, 2000

In Effect April 1, 2000
AN ACT to amend and reenact section three, article twelve-b, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the minimum severance tax on coal; and providing that the minimum severance tax is not imposed on coal mined from thin seams on which the reduced severance tax rate imposed.

Be it enacted by the Legislature of West Virginia:

That section three, article twelve-b, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 12B. MINIMUM SEVERANCE TAX ON COAL.

§11-12B-3. Imposition of tax, credit.

1 (a) Imposition of tax. — Upon every person exercising the privilege of engaging within this state in severing, extracting, reducing to possession or producing coal for sale, profit or commercial use, there is hereby imposed an annual minimum
severance tax equal to fifty cents per ton of coal produced by
the taxpayer for sale, profit or commercial use during the
taxable year: Provided, That for taxable years ending after the
thirty-first day of May, one thousand nine hundred ninety-three,
the minimum severance tax imposed on coal produced by the
taxpayer for sale, profit or commercial use during such taxable
year shall be seventy-five cents per ton, with such rate increase
to apply only to tons of coal produced after the thirty-first day
of May, one thousand nine hundred ninety-three: Provided,
however, That for taxable years ending after the thirty-first day
of December, one thousand nine hundred ninety-nine, the
minimum severance tax on coal may not be imposed on any ton
of coal produced on or after the first day of April, two thousand,
on which the severance tax is imposed by the provisions of
subsection (f), section three, article thirteen-a of this chapter.

(b) Credit against article thirteen-a tax. — A person who
pays the minimum severance tax imposed by this article shall
be allowed a credit against the severance tax imposed on the
privilege of producing coal by section three, article thirteen-a
of this chapter, but not including the additional severance tax on
coal imposed by section six of article thirteen-a of this chapter
or, for taxable years ending after the thirty-first day of Decem-
ber, one thousand nine hundred ninety-nine, the severance tax
imposed by the provisions of subsection (f), section three,
article thirteen-a of this chapter on coal produced on or after the
first day of April, two thousand. The amount of credit allowed
shall be equal to the liability of the taxpayer for the taxable year
for payment of the minimum severance tax on coal imposed by
this article: Provided, That the amount of credit allowed by this
section may not exceed the severance tax liability of the
taxpayer for the taxable year determined under section three of
that article exclusive of the additional tax on coal imposed by
section six of that article and, for taxable years ending after the
thirty-first day of December, one thousand nine hundred ninety-
ine, of the severance tax imposed by the provisions of subsec-
tion (f), section three, article thirteen-a of this chapter on coal
produced on or after the first day of April, two thousand after
application of all credits to which the taxpayer may be entitled
except any credit allowed pursuant to chapter five-e of this
code, any credit for installment payments of estimated tax paid
pursuant to section six of this article during the taxable year and
any credit for overpayment of article thirteen-a tax. Notwith-
standing anything herein to the contrary, in no event may the
credit allowed under chapter five-e of this code be allowed as
a credit against the minimum severance tax imposed by this
article.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In effect April 1, 2000.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within _______ approved this the ______ day of __________, 2000.

Governor