State of North Dakota
OFFICE OF STATE TREASURER
Kelly L. Schmidt, State Treasurer

HISTORICAL COAL SEVERANCE AND CONVERSION TAX DISTRIBUTIONS

COAL SEVERANCE:

The distributable amount of coal severance taxes is governed by NDCC 57-62-02. 70% of the collections are allocated among the coal producing counties based on the amount of coal produced within each county. The allocation to each county is then apportioned as follows:

- 40% to the county general fund
- 30% to the cities within the county based on census population
- 30% to the school districts based on annual average daily membership

Additionally, NDCC 57-62-03 authorizes the Board of University and School Lands to make loans to coal development-impacted counties, cities, and school districts from the Coal Development Trust Fund and instruct the Office of State Treasurer to withhold a portion of their coal severance distribution payments as payment on these loans. Currently, there are six loans outstanding with monthly repayments of interest and principal totaling just over $91,000 per month.

Below is a schedule of the coal severance distributions dating back to fiscal year 2006 including a column showing the amount of Coal Development Trust Fund loan payments withheld:

COAL SEVERANCE DISTRIBUTIONS					
	Counties	Cities	Schools	Loan Repayments	Total
FY 2015	2,504,125	2,120,832	2,102,708	777,702	7,505,367
FY 2014	2,488,149	2,109,992	2,016,274	851,023	7,465,438
FY 2013	2,422,542	2,061,511	1,967,069	850,299	7,301,420
FY 2012	2,529,863	2,090,008	1,987,530	762,293	7,369,695
FY 2011	2,790,823	2,141,395	2,001,761	545,126	7,479,104
FY 2010	2,842,718	2,173,058	2,070,650	560,266	7,646,692
FY 2009	2,985,765	2,272,148	2,206,966	574,155	8,039,034
FY 2008	2,951,321	2,242,649	2,140,196	481,120	7,815,286
FY 2007	3,158,568	2,359,159	2,168,237	246,557	7,932,521
FY 2006	3,170,179	2,379,767	2,189,041	256,048	7,995,034

COAL CONVERSION:

The allocation of coal conversion taxes is spelled out in NDCC 57-60-14 & NDCC 57-60-15. 15% of the collections are allocated to the county in which the plant is located. The allocation to each county is then apportioned as follows:

- 40% to the county general fund
- 30% to the cities within the county based on census population
- 30% to the school districts based on annual average daily membership

Below is a schedule of the coal conversion distributions dating back to fiscal year 2006:

COAL CONVERSION DISTRIBUTIONS				
	Counties	Cities	Schools	Total
FY 2015	1,802,975	1,321,985	1,321,985	4,446,945
FY 2014	1,849,905	1,354,375	1,354,375	4,558,656
FY 2013	2,087,805	1,527,276	1,527,276	5,142,358
FY 2012	1,753,084	1,281,669	1,281,669	4,316,422
FY 2011	1,462,261	1,063,642	1,063,642	3,589,546
FY 2010	1,293,419	937,011	937,011	3,167,440
FY 2009	1,302,354	943,712	943,712	3,189,777
FY 2008	1,194,886	863,021	863,021	2,920,928
FY 2007	1,285,148	930,807	927,191	3,143,147
FY 2006	1,225,070	885,749	879,506	2,990,325

NOTE: Specific political subdivision distribution detail is readily available from our office as well as searchable online at www.nd.gov/treasurer/revenue-distribution/.