

**ARTICLE 81-08  
COAL TAXES**

Chapter	
81-08-01	General Considerations
81-08-02	Coal Severance Tax
81-08-03	Coal Conversion Facilities Privilege Tax

**CHAPTER 81-08-01  
GENERAL CONSIDERATIONS**

Section	
81-08-01-01	Source Note Not Part of Rule
81-08-01-02	Headnote, Cross-Reference, and Source Note Not Part of Rule

**81-08-01-01. Source note not part of rule.**

No source note shall be deemed a promulgation by the tax commissioner as to the purpose, scope, or effect of any section of this article to which such source note relates. For this purpose "source note" includes any citation to "general authority" or "law implemented" that follows any section of this article.

**General Authority:** NDCC 57-61-08

**Law Implemented:** NDCC 57-61

**81-08-01-02. Headnote, cross-reference, and source note not part of rule.**

No headnote, source note, or cross-reference, whether designating an entire article, chapter, or section or any part thereof of this article shall constitute any part of a rule.

**General Authority:** NDCC 57-61-08

**Law Implemented:** NDCC 57-61