

**CHAPTER 81-08-02  
COAL SEVERANCE TAX**

Section

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**81-08-02-01. Definitions.**

As used in these sections and for the administration of North Dakota Century Code chapter 57-61, unless the context otherwise requires:

1. "Coal mine owner or operator" does not include any individual who mines coal from the individual's own land solely for use for heating the individual's own home.
2. "Cogeneration facility" means a facility which produces electrical energy and any other form of useful energy, such as steam or heat, which is used for industrial, commercial, heating, or cooling purposes.
3. "Industrial purposes" as applied to coal that has been severed includes the use of such coal for making products from it or for the consumption of such coal to produce power or heat, except that it does not include coal mined by an individual from the individual's own land for use for heating the individual's own home.
4. "Producer" means the coal mine owner, or the operator of the coal mine if different from the owner.
5. "Renewable resources" means biomass, waste, wind, solar, geothermal, or any combination of those resources.
6. "Sale" as applied to coal that has been severed means any transfer of title, conditional or otherwise, to such coal for a consideration regardless of where such transfer of title occurs.
7. "Tax commissioner" means the tax commissioner of the state of North Dakota.

**History:** Amended effective September 1, 1979; July 1, 1985; November 1, 1987.

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

**Law Implemented:** NDCC 57-61

**81-08-02-02. Nature of coal severance tax.**

Repealed effective June 1, 2002.

**81-08-02-03. Reporting and paying coal severance tax.**

Each coal mine owner, or the operator of the coal mine if different from the owner, must file a report on forms prescribed by the tax commissioner for each month showing the number of tons of coal severed in each county in this state during such month, the amount of severance tax due thereon, and such other information as the tax commissioner shall deem necessary. The report and payment shall be filed in the office of the tax commissioner at the state capitol, Bismarck, North Dakota, by the twenty-fifth day of the following month.

**History:** Amended effective July 1, 1985.

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

**Law Implemented:** NDCC 57-61-02, 57-61-03

**81-08-02-04. Coal severance tax rate.**

Repealed effective July 1, 1998.

**81-08-02-05. Coal severance tax in lieu of sales or use taxes on coal.**

Repealed effective June 1, 2002.