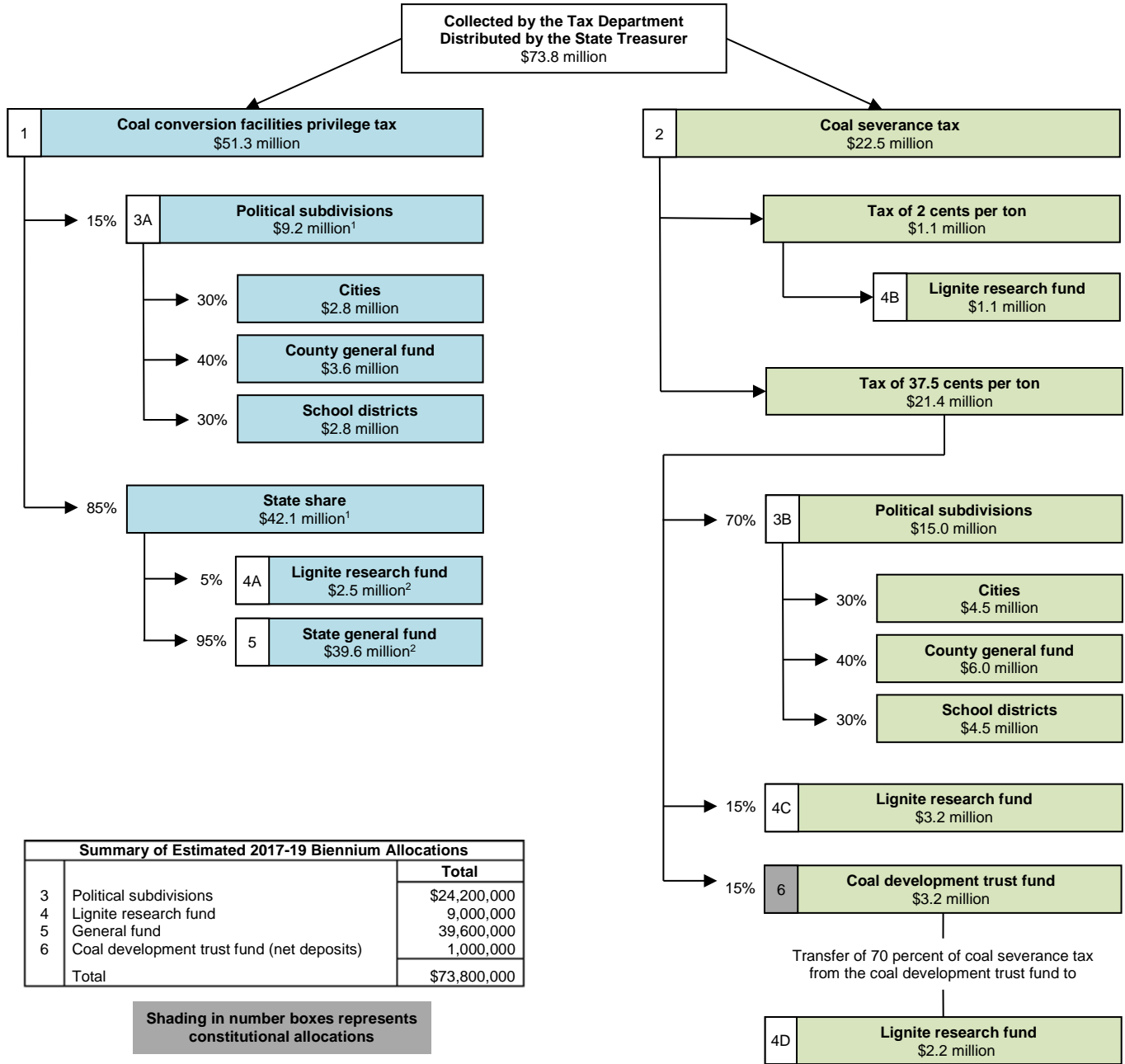


2017-19 BIENNIUM ESTIMATED COAL TAX REVENUE - ALLOCATION FLOWCHART

This memorandum provides information on the estimated allocations of the coal conversion tax and coal severance tax revenue collections for the 2017-19 biennium. A summary of the funds is included as an [appendix](#).

2017-19 BIENNIUM



¹The amounts shown for the allocations to the political subdivisions and the state share from the coal conversion tax may not reflect the statutory percentages due to minimum allocation requirements for political subdivisions.

²The amounts shown for the allocations to the lignite research fund and the state general fund from the coal conversion tax may not reflect the statutory percentages because the additional allocations related to the minimum allocation requirements for political subdivisions are deducted only from the state general fund allocation and not the lignite research fund.

NOTE: The amounts reflected in these schedules are preliminary estimates. **The actual amounts allocated for the 2017-19 biennium may differ significantly from these amounts** based on actual coal production and electricity generation.

ATTACH:1