

**Summary of Some State Program Fees, Funding Sources, and Bonding Programs**  
**[Original survey completed in 2005; updated 7/2009]**

<b>State</b>	<b>Fees (License, Application, Acreage, Etc.)</b>	<b>Coal Excise/Severance Taxes</b>	<b>Program Funding<sup>1</sup></b>	<b>Bonding Program<sup>2</sup></b>
Alabama 2005	Non refundable application fees: License \$1000; Renewal \$200; Permit \$2500; Exploration Permit \$1000; Renewal \$500; Transfer \$100; IBR \$250; Insignificant revision to the mining and reclamation plan \$750; Significant revision to the mining and reclamation plan is \$1,500; Plus an acreage fee of \$25 per acre.	\$0.335 per ton	GRF plus income from fees.  Severance tax is NOT directed to coal program operating costs.	No ABS. Full cost bond
Illinois 7/2009	Application fees: Permit \$125 per acre that is mined plus \$25 for all other areas within the permit.	No tax.	GRF plus income from fees	No ABS. Full cost bond
Indiana 7/2009	None	\$0.055 per ton surface mined coal; \$0.03 per ton underground mined coal	Tonnage fee	Full cost bond or optional ABS. ABS entrance fee \$1000. Includes operator rating factors. Full cost bond for Phase 1. ABS covers Phase 2 & 3. Annual acreage fees of \$5 - \$25 based on reclamation phase and time. Few in the ABS.
Kentucky 7/2009	Application fee for each permitting action \$375 plus \$75 per acre	4.5% of the gross value of coal severed and/or processed with a minimum of \$0.50 per ton.  ABS members also pay \$0.08 per ton surface mined coal; \$0.01 per ton underground mined coal.	GRF plus income from fees.  Severance tax is NOT directed to coal program operating costs.	Full cost bond or optional ABS. ABS Membership fees \$1000-\$2000 based on operator rating factors. ABS members bond rates \$500-\$2000 per acre based on operator rating factors plus tax. Approximately 40 members and most are actively mining.
Maryland 7/2009	Application fees: License \$200; Annual Renewal \$10; Surface Mine Permit and Renewals \$10; Underground Mine Permit and Renewals \$200; plus \$75 per acre directed to ABS	\$0.17 per ton surface mined coal; \$0.15 per ton underground mined coal	GRF plus income from application fees. Severance tax is directed to coal program operating costs.	Mandatory ABS – \$75 per acre fee plus bond rates of \$1500 to \$5000 per acre plus a portion of severance tax.

<sup>1</sup> Program income may also include civil penalties collected and other sources of miscellaneous income.

<sup>2</sup> Civil penalty collections may also be directed to bonding programs in some states.

State	Fees (License, Application, Acreage, Etc.)	Coal Excise/Severance Taxes	Program Funding <sup>3</sup>	Bonding Program <sup>4</sup>
Ohio 7/2009	None	<p>\$0.08095/ton excise (severance) tax  \$.01429 excise tax to state AML  \$.00476 excise tax to geological survey</p> <p>1.2-cents/ton for surface mined coal to state AML</p> <p>ABS participants pay \$0.14 per ton for coal extracted. Lien collections and fines are also deposited to the RFF.</p>	\$.08095 Excise tax plus GRF	Voluntary ABS for eligible operators - \$2500 per acre flat non-adjustable bond rate. Full-cost optional for eligible operators, mandatory for those with less than 5-years history of mining in Ohio.
Pennsylvania 2005 (Nono changes- Maybe in 2010)	Application fees: License and renewals \$50-\$1000 depending on production level; Permit \$250; Renewal \$250; Coal refuse disposal activities \$500 plus \$10 per acre for acreage in excess of 50 acres; NPDES permit review \$250. Plus \$100 per acre fee for bond supplement.	No tax.	GRF plus income from fees	No ABS. Full-cost bond, plus \$100 per acre reclamation fee for surface mining activities as a supplement to forfeited bonds.
West. Virginia 2005	Application fees: Permit \$1000; Renewal \$2000; Prospecting \$500; NPDES \$500, plus \$500 annually.	5% of gross value of coal sold plus annual minimum tax of \$0.75 per ton plus \$0.02 per ton DEP Administrative Tax. Some tax credits are provided.	Administrative tax, portion of severance tax, plus income from fees.	Mandatory ABS - Bond rate is \$1000-\$5000 based on mining plans. Special reclamation tax \$0.14 per ton (\$0.07 per ton permanent, \$0.07 per ton temporary).

<sup>3</sup> Program income may also include civil penalties collected and other sources of miscellaneous income.

<sup>4</sup> Civil penalty collections may also be directed to bonding programs in some states.

State	Fees (License, Application, Acreage, Etc.)	Coal Excise/Severance Taxes	Program Funding <sup>5</sup>	Bonding Program <sup>6</sup>
Virginia 7/2009	<p>Application fees: New Permits and Acreage Revisions \$26 per acre being permitted. Renewals \$26 per acre currently permitted at renewal. Anniversary Fees \$13 per acre disturbed since permit issuance. All acres are rounded up.</p> <p>NPDES Fees in the amount of \$300 per NPDES discharge point existing or proposed on the permit. This fee is charged at permit issuance, renewal and anniversary.</p>	<p>No state tax, but some counties levy severance tax that is not directed to coal program operation.</p> <p>ABS participants also pay reclamation tax: \$0.04 per ton surface mined coal; \$0.03 per ton underground mined coal; \$0.015 processed coal, if at the end of the quarter the ABS fund balance is less than \$1.75 million. When balance at end of quarter exceeds \$2 million, tax is deferred.</p> <p>Upon permit issuance for which bond is provided, participating in the ABS, the permittee shall pay the applicable reclamation tax as described above into the Pool Bond Fund on coal mined and removed under the permit during the one year period commencing with and running from the date of the commencement of coal production, processing or loading from that permit</p>	GRF plus income from fees.	Optional ABS or full cost bond - Entrance fee for bond pool \$1000-\$5000 depending on fund balance. Permit renewal fee for those in the pool of \$1000. Bond for those participating in the pool: \$1000-\$3000 per acre for underground operations (\$40,000 minimum), \$1500-\$3000 per acre for surface operations (\$100,000 minimum) plus reclamation tax. Any operation in temporary cessation for more than six months must provide full-cost bond.

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<sup>6</sup> Civil penalty collections may also be directed to bonding programs in some states.