

## SEVERANCE TAX RATES 1/1/20 THROUGH 12/31/20

MINERAL	EXEMPTION CLASSIFICATION	RATE
Natural Gas	base	6.0%
Lease Condensate	base	6.0%
Oil	base	6.0%
Oil	stripper 10	4.0%
Bentonite	base	2.0%
Clay	base	2.0%
Decorative Stone	base	2.0%
Feldspar	base	2.0%
Gold	base	2.0%
Granite Ballast	base	2.0%
Gypsum	base	2.0%
Jade	base	2.0%
Leonardite	base	2.0%
Limestone	base	2.0%
Misc. Const. Material	base	2.0%
Moss Rock	base	2.0%
Sand & Gravel	base	2.0%
Shale	base	2.0%
Sodium Phosphate	base	2.0%
Surface Coal	base	7.0%
Trona	base	4.0%
Underground Coal	base	3.75%
Uranium	base	4.0%
Zeolite	base	2.0%