

Historical Tax Law Changes

Water Use Tax

Laws 1990, Chapter 230 established a tax on water use by a municipal water delivery system. The tax rate is 0.65 of 1¢ per 1,000 gallons of water delivered to customers and is paid in the same manner as the Transaction Privilege Tax.

Laws 1992, Chapter 300 set maximum WQARF fees and taxes for a person engaging in mining as the lesser of:

- (1) \$10,000 in a calendar year per individual mining site or
- (2) \$25,000 in a calendar year per mining entity.

The Water Use Tax is subject to this limitation. (ERFA - June 17, 1992)