

**143A.020 Levy of natural resources severance and processing tax --
Application of tax.**

- (1) For the privilege of severing or processing natural resources in this state, a tax is hereby levied at the rate of four and one-half percent (4.5%) on natural gas and four and one-half percent (4.5%) on all other natural resources, such rates to apply to the gross value of the natural resource severed or processed except that no tax shall be imposed on the processing of ball clay.
- (2) The tax shall apply to all taxpayers severing and/or processing natural resources in this state, and shall be in addition to all other taxes imposed by law.

Effective: June 1, 1980

History: Created 1980 Ky. Acts ch. 392, sec. 2, effective June 1, 1980.