143.023 Limitation of tax on coal severance for coal used in burning solid waste.

Notwithstanding the severance tax on coal, provided in this chapter, the tax on coal used for burning solid waste shall be limited to fifty cents (\$0.50) per ton or four percent (4%) of the selling price per ton whichever is less.

Effective: February 26, 1991

History: Renumbered from KRS 224.8907(1), July 10, 1991. -- Created 1991 (1st Extra. Sess.) Ky. Acts ch. 12, sec. 49, effective February 26, 1991 and compiled as part of KRS 224.8907.

Formerly codified as part of KRS 224.8907.