

****Fluctuations in State and Local collections are dependent upon the percentage of distribution for each type of tax.**

Distribution of collections by State or Local share:

	<u>State</u>	<u>Local</u>	
Oil and Gas	52%	48%	52% State - Natural Resource projects/operations, state special revenue fund, general fund 48% Local - Distributed to the countywide elementary and high school retirement funds, countywide transportation, and eligible school districts
Metal Mines License	75%	25%	75% - 57% general fund, 2.5% state special revenue fund, 8.5% hard-rock mining reclamation debt service fund, 7% natural resources operations state special revenue acct. (25% Local - Distributed to county for general planning/economic development, elementary, high school districts)
Metal Mines Gross Proceeds	20%	80%	Distributed to taxing jurisdictions based on mill levies (20% or 100 of 500 mills)
Misc. Mines Net Proceeds	20%	80%	Distributed to taxing jurisdictions based on mill levies (20% or 100 of 500 mills)
Coal Severance	97%	3%	Distribution is allocated to coal tax trust funds - interest on these funds (Treasure State Endowment Fund, Treasure State Endowment Regional Water System fund) are used for local infrastructure projects.
Coal Gross Proceeds	20%	80%	Distributed to taxing jurisdictions in which production occurred based on total number of mills
Bentonite	21%	79%	21% to general fund & state special revenue fund - 79% distribution to counties based on current FY mill levies
Resource Indemnity Trust	100%		Distributed to groundwater assessment account, reclamation & development grants account, natural resource projects/operations, fishery habitat restoration, environmental contingency account, water storage, oil & gas damage mitigation, hazardous waste, environmental quality protection fund
Cement & Gypsum	100%		State General Fund
Federal Royalty	75% (after fed govt. share taken out)	25% (after fed govt. share taken out)	52% automatically is federal govt. share - Of the 48% state share, 75% is deposited to state general fund, 25% allocated to counties with mining on federal land
Lodging Facilities Tax (4%)	77.5%	22.5%	77.5% - MT Heritage Commission, administration & reimbursement of tax, Dept. of Commerce, FWP, UM - travel research, MT Historical Society 22.5% Local - to various regional nonprofit tourism corporations
Sales and Use Tax (3%)	100%		State General Fund