

# MAINE STATE LEGISLATURE

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# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 901

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H.P. 624

House of Representatives, March 7, 2013

### An Act To Modify the Mining Excise Tax

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative CHAPMAN of Brooksville.

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §2856-A** is enacted to read:

**§2856-A. Water quality surtax**

In addition to the tax imposed under section 2856, there is imposed on a mining company a water quality surtax. The surtax is \$1 per gallon of groundwater and surface water contaminated in the process of mining.

**1. Calculation of water contaminated.** The quantity of water contaminated is calculated by multiplying the ratio of added contamination level attributable to mining to the acceptable limit of contamination for public drinking water by:

A. For groundwater, the geologically calculated aquifer volume of the aquifer contaminated by mining; or

B. For surface water, the volume of yearly precipitation on the mine site measured as water volume.

**2. Multiple contaminants.** In the case of multiple contaminants, the ratio of contamination pursuant to subsection 1 is determined by using the factors attributable to the contaminant that result in the greatest water quality surtax.

## SUMMARY

This bill establishes an annual water quality surtax on water contamination resulting from mining. The tax is equal to \$1 per gallon of groundwater and surface water that is contaminated adjusted to reflect the degree of contamination resulting from mining activities.