



126th MAINE LEGISLATURE

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H.P. 624

House of Representatives, March 7, 2013

An Act To Modify the Mining Excise Tax

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CHAPMAN of Brooksville.

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

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

3 **§2856-A. Water quality surtax**

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

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

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

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

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

17 **SUMMARY**

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