



August 25, 2024

Coal Severance Tax

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Coal Severance Tax

Private Acts of 1979 Chapter 9

SECTION 1. It shall be the duty of the chief administrative officer to ensure that the portion of the revenues collected through the coal severance tax that are designated for highway and stream cleaning systems in accordance with Tennessee Code Annotated, Title 67, Chapter 59, shall only be allocated for such highways and streams that exist in those districts from which the coal products were originally severed from the ground. The chief administrative officer shall have prepared and submit to the county legislative body an annual report disclosing the disbursement and usage of the coal severance tax revenues for the highways and streams in the various districts of the county.

SECTION 2. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of Campbell County before September 6, 1979. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of Campbell County and certified by him to the Secretary of State.

SECTION 3. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 2.

PASSED: February 26, 1979.

Source URL: <https://www.ctas.tennessee.edu/private-acts/coal-severance-tax>