

DEPARTMENT OF REVENUE

Taxation Division

SEVERANCE TAX

1 CCR 201-10

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~~Rule 39-29-107.~~

- ~~(1) This tax is levied at the rate of four percent, except as provided in subsection~~
- ~~(2) of this section, on the gross proceeds from each commercial oil shale facility. A commercial oil shale facility shall be considered to be any combined unitary economic interest consisting of one or more related operations which are supportive of, or dependent upon, each other for the production of oil shale or oil from oil shale.~~