

**143.022 Coal severance tax refund on exported coal.**

- (1) A taxpayer engaged in severing or processing coal within this Commonwealth that has paid the tax imposed under KRS 143.020 may apply for a refund equal to the amount of tax paid under KRS 143.020 if the coal is transported directly to a market outside of North America.
- (2) To apply for the refund allowed under subsection (1) of this section the taxpayer shall file an application for refund with the department and submit all information and documentation necessary to substantiate that the tax was paid upon the coal which was transported directly to a market outside of North America.
- (3) The refund process allowed under subsection (1) of this section is available beginning on or after August 1, 2020, but before July 1, 2024, and limited during any calendar year to the export of a combined total of ten million (10,000,000) tons of coal subject to the tax imposed under KRS 143.020 and exported through United States coal export terminals to markets outside of North America.

**Effective:** July 14, 2022

**History:** Amended 2022 Ky. Acts ch. 212, sec. 41, effective July 14, 2022. -- Created 2020 Ky. Acts ch. 91, sec. 46, effective April 15, 2020.