Coal Severance Tax Revenue (millions)

Fiscal Year	Gen. Fund/ SEA	Permanent Trusts	Local Impact	Education Trust	Other
1976	$12.790	$0.000	$3.856	$2.203	$5.116
1977	17.953	0.000	6.284	3.591	8.079
1978	14.052	6.268	4.799	2.742	6.511
1979	16.008	10.672	5.399	3.085	7.524
1980	25.433	23.024	9.030	8.996	8.642
1981	16.900	35.208	6.161	7.042	5.105
1982	20.685	43.093	7.541	8.619	6.249
1983	19.211	40.022	7.004	8.004	5.803
1984	19.878	41.412	7.247	8.282	6.005
1985	22.020	45.874	8.028	9.175	6.652
1986	24.212	42.109	2.527	8.422	6.948
1987	27.395	38.273	2.021	0.000	8.858
1988	27.177	42.319	1.287	0.000	13.855
1989	18.805	29.283	0.890	0.000	9.587
1990	13.024	33.935	4.513	5.158	11.239
1991	13.518	25.229	3.355	0.000	8.356
1992	15.778	27.057	3.599	0.000	7.680
1993	17.744	17.741	2.360	0.000	0.337
1994	11.046	20.594	2.739	0.000	6.821
1995	10.828	20.208	2.688	0.000	6.693
1996	9.714	18.130	0.000	0.000	8.416
1997	10.111	18.870	0.000	0.000	8.760
1998	8.849	17.523	0.000	0.000	8.674
1999	9.284	18.384	0.000	0.000	9.100
2000	9.502	17.735	0.000	0.000	8.233
2001	8.663	16.169	0.000	0.000	7.505
2002	8.469	15.807	0.000	0.000	7.338
2003	9.722	14.712	0.000	0.000	4.990
2004	8.643	16.372	0.000	0.000	6.530
2005	10.312	19.532	0.000	0.000	7.790
2006	9.597	18.591	0.000	0.000	7.634
Total	$467.323	$734.147	$91.326	$75.319	$231.029

Maximum amounts are highlighted.

Coal Severance Tax Trust Fund Balances Fiscal 2006 (millions)

Permanent Trust	$532.268
School Bond Contingency	$0.000
Treasure State Endowment	$136.459
Perm. Trust Income Fund	$0.143
Coal Tax Bond Fund	$10.374
TSE Income Fund	$11.545
TSE Regional Water System	$27.397
TSE Regional Water Income Fund	$3.339
Big Sky Economic Devel.	$23.605
Big Sky Econ. Dev. Income Fund	$0.000
Total	$745.130

Coal Severance Tax Trust Fund Investments Fiscal 2006 (millions)

In-State Investments	$166.889
SB 495 & Other Loans	$42.280
Short-term Investment Pool	$70.421
Trust Funds Bond Pool	$467.228
Other (receivables, payables)	($1.688)
Total	$745.130

Coal Severance Tax Investment Earnings (millions)

Fiscal Year	Gen. Fund/ SEA	Education	TSE Projects	Big Sky	FWP	Other
1977	$0.000	$0.067	$0.000		$0.000	$0.000
1978	0.000	0.517	0.000		0.000	0.000
1979	0.000	0.663	0.000		0.104	0.000
1980	0.000	0.863	0.000		0.254	0.000
1981	7.422	1.737	0.000		0.490	0.000
1982	11.542	3.521	0.000		0.552	0.276
1983	18.467	12.194	0.000		0.634	0.317
1984	18.948	7.567	0.000		0.619	3.653
1985	24.300	8.707	0.000		0.987	4.866
1986	32.443	11.496	0.000		1.682	6.566
1987	39.925	13.929	0.000		1.240	0.620
1988	36.755	5.082	0.000		1.164	1.520
1989	40.806	1.645	0.000		1.190	1.246
1990	44.830	1.056	0.000		1.228	1.455
1991	46.999	0.177	0.000		1.245	0.622
1992	47.070	0.108	0.000		1.380	1.218
1993	49.788	0.093	0.000		1.251	2.043
1994	41.725	0.066	0.929		0.988	0.491
1995	36.675	0.214	1.810		0.922	0.501
1996	41.532	0.000	2.916		1.033	0.588
1997	39.553	0.000	3.454		1.007	0.499
1998	40.713	0.000	4.250		0.981	0.298
1999	40.800	0.000	4.773		1.086	0.295
2000	39.196	0.000	5.155		0.961	0.254
2001	37.660	0.000	6.172		1.083	0.286
2002	37.605	0.000	7.448		1.106	0.305
2003	36.298	0.000	8.069		1.115	0.314
2004	34.907	0.000	9.551		1.140	0.326
2005	36.752	0.000	9.878		1.100	0.318
2006	31.106	0.000	9.566	1.194	0.972	0.447
Total	$913.817	$69.700	$73.971	$1.194	$27.516	$29.323

Maximum amounts are highlighted.

Legislative Fiscal Division

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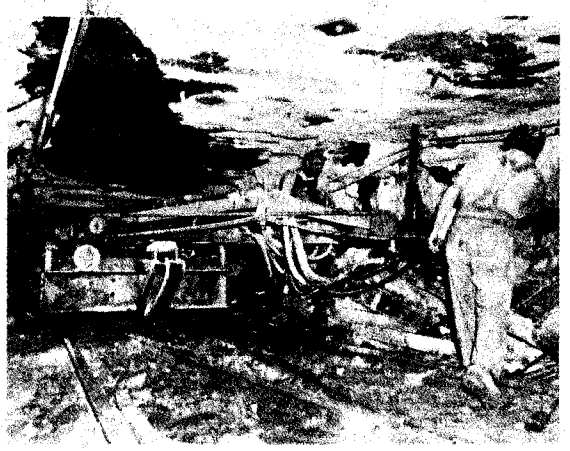
LEGISLATIVE FISCAL DIVISION

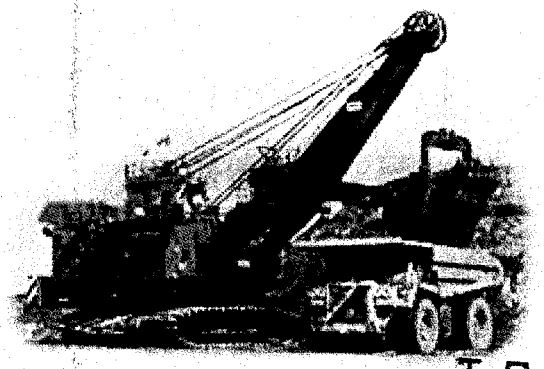
Montana's Coal Severance Tax... A Data View

Fiscal Pocket Guide

Updated November 2006



From 1975 through June 2006



Legislative Fiscal Division
Revenue & Taxation Policy
Room 110, State Capitol
Helena, MT 59620-1711
(406) 444-2986

EXHIBIT 6
DATE 1/09/07
HB 5

Calendar Year	Taxable Coal Production Million Tons	Percent Change	Coal Price CSP	Percent Change
1975	22.076		$4.415	
1976	26.226	18.80%	$4.344	-1.60%
1977	27.205	3.73%	$5.154	18.63%
1978	26.418	-2.89%	$6.951	34.87%
1979	32.350	22.45%	$7.724	11.12%
1980	29.752	-8.03%	$8.686	12.46%
1981	33.188	11.55%	$9.673	11.37%
1982	27.768	-16.33%	$10.065	4.04%
1983	28.609	3.03%	$9.650	-4.12%
1984	32.848	14.82%	$9.464	-1.92%
1985	33.187	1.03%	$8.326	-12.03%
1986	33.648	1.39%	$8.147	-2.15%
1987	34.053	1.20%	$7.347	-9.82%
1988	37.678	10.64%	$7.209	-1.88%
1989	34.469	-8.52%	$7.484	3.82%
1990	34.984	1.49%	$7.913	5.73%
1991	35.325	0.98%	$7.415	-6.29%
1992	36.248	2.61%	$8.014	8.08%
1993	32.911	-9.21%	$7.597	-5.20%
1994	37.670	14.46%	$7.430	-2.20%
1995	35.009	-7.06%	$7.539	1.46%
1996	32.617	-6.83%	$7.444	-1.26%
1997	33.266	1.99%	$6.001	-19.38%
1998	35.945	8.06%	$6.467	7.77%
1999	35.039	-2.52%	$6.588	1.87%
2000	31.784	-9.29%	$6.267	-4.88%
2001	32.961	3.70%	$6.461	3.09%
2002	31.981	-2.97%	$6.583	1.90%
2003	30.802	-3.69%	$6.681	1.48%
2004	33.421	8.50%	$7.241	8.38%
2005	33.632	0.63%	$6.889	-4.86%
Average	32.700		$7.328	

CSP = Contract sales price

Maximum amounts are highlighted.

Coal Severance Tax Revenue (millions)

Fiscal Year	Total Tax	Percent Change
1976	$23.965	
1977	35.906	49.8%
1978	34.372	-4.3%
1979	42.689	24.2%
1980	75.125	76.0%
1981	70.415	-6.3%
1982	86.187	22.4%
1983	80.045	-7.1%
1984	82.823	3.5%
1985	91.749	10.8%
1986	84.217	-8.2%
1987	76.547	-9.1%
1988	84.638	10.6%
1989	58.566	-30.8%
1990	67.871	15.9%
1991	50.458	-25.7%
1992	54.114	7.2%
1993	38.181	-29.4%
1994	41.201	7.9%
1995	40.416	-1.9%
1996	36.261	-10.3%
1997	37.740	4.1%
1998	35.045	-7.1%
1999	36.767	4.9%
2000	35.470	-3.5%
2001	32.337	-8.8%
2002	31.614	-2.2%
2003	29.424	-6.9%
2004	31.545	7.2%
2005	37.635	19.3%
2006	35.822	-4.8%
Total	$1,599.144	

Maximum amounts are highlighted.

Coal Severance Tax Investment Earnings (millions)

Fiscal Year	Permanent Trusts	Other Trusts	Total Earnings	Percent Change
1977	$0.000	$0.067	$0.067	
1978	0.000	0.517	0.517	673.5%
1979	0.000	0.767	0.767	48.4%
1980	0.000	1.117	1.117	45.7%
1981	7.422	2.228	9.650	763.7%
1982	11.542	4.349	15.892	64.7%
1983	18.467	13.144	31.611	98.9%
1984	22.291	8.495	30.786	-2.6%
1985	28.672	10.187	38.859	26.2%
1986	38.168	14.019	52.187	34.3%
1987	39.925	15.789	55.714	6.8%
1988	37.693	6.827	44.520	-20.1%
1989	41.457	3.430	44.887	0.8%
1990	45.671	2.899	48.570	8.2%
1991	46.999	2.044	49.043	1.0%
1992	47.596	2.181	49.777	1.5%
1993	51.248	1.927	53.175	6.8%
1994	42.654	1.546	44.199	-16.9%
1995	38.485	1.636	40.121	-9.2%
1996	44.449	1.621	46.070	14.8%
1997	43.007	1.505	44.513	-3.4%
1998	44.963	1.278	46.241	3.9%
1999	45.572	1.381	46.953	1.5%
2000	44.351	1.215	45.566	-3.0%
2001	43.831	1.369	45.200	-0.8%
2002	45.053	1.411	46.465	2.8%
2003	44.367	1.429	45.796	-1.4%
2004	44.458	1.466	45.924	0.3%
2005	46.630	1.418	48.048	4.6%
2006	41.866	1.419	43.285	-9.9%
Total	$1,006.838	$108.682	$1,115.520	

Maximum amounts are highlighted.