§581-D. Mineral lands subject to an excise tax

Any statutory or constitutional penalty imposed as a result of withdrawal or a change of use, whether imposed before or after January 1, 1984, shall be determined without regard to the presence of minerals, provided that when payment of the penalty is made or demanded, whichever occurs first, there is in effect a state excise tax which applies or would apply to the mining of those minerals. [PL 1987, c. 772, §12 (AMD).]

SECTION HISTORY

PL 1983, c. 776, §1 (NEW). PL 1987, c. 772, §12 (AMD).

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