DEPARTMENT OF REVENUE

Distribution of Mining Taxes
Production Year 2020 Tax Obligations - $121,825,855

$109,035,255*	$6,631,451	$5,212,784	$946,365**	None
Production Tax	**Occupation Tax**	**Sales and Use Tax**	**Various Ad Valorem and Property Taxes**	**Net Proceeds Tax**

Production Tax

- Cities and townships
- School districts
- Counties
- Iron Range Resources & Rehabilitation
- Miscellaneous

Occupation Tax

- State General Fund 50%
- Elementary and secondary education 40%
- University of Minnesota 10%

Sales and Use Tax

- State General Fund 100%

Various Ad Valorem and Property Taxes

- Cities and townships
- School districts
- Counties
- Indian Affairs Council

These taxes are related to "Property Tax." They are paid to the county in which the property is located and then distributed proportionately among the counties, cities, townships and school districts.

Net Proceeds Tax

Within Taconite Assistance Area

Distribution to local governments, schools and IRRR funds similar to the Production Tax

Outside Taconite Assistance Area

State General Fund 100%

No minerals subject to this tax are currently mined.

**Taxes included:

-Tax on unmined taconite	$284,833
-Ad Valorem Tax on natural iron ore	109,800
-Ad Valorem Tax on taconite railroads	9,762
-Tax on severed mineral interests	541,970
	$946,365

Payable 2021, except severed minerals are payable 2020

* Includes $7,798,360 appropriation from the State of Minnesota General Fund.