DEPARTMENT OF REVENUE

Distribution of Mining Taxes

Production Year 2022 Tax Obligations - $162,595,773

$110,243,948*	$42,599,798	$8,833,191	$918,836**	None
Production Tax	**Occupation Tax**	**Sales and Use Tax**	**Various Ad Valorem and Property Taxes**	**Gross Proceeds Tax**

Production Tax

- Cities and townships
- School districts
- Counties
- Iron Range Resources and 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.

**Taxes included:

-Tax on unmined taconite	$271,205
-Ad Valorem Tax on natural iron ore	109,900
-Ad Valorem Tax on taconite railroads	17,336
-Tax on severed mineral interests	520,395
	$918,836

Payable 2023, except severed minerals are payable 2022.

Gross 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.

* Includes $7,387,654 appropriation from the State of Minnesota General Fund.