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Bill Explanation

ASSEMBLY BILL NO. 229

Assembly Committee on Taxation

Hearing: March 13, 2003

EXPLANATION – This bill increases the tax from \$6 to \$60 per acre-foot per year that the county of origin may charge for the transfer to and beneficial use of ground water that has been appropriated pursuant to a permit for use in another county in the state or in another state. If approved, the act is effective upon passage and approval (section 3).

Section 1: Effectuates the tax increase. Existing language in the section also provides that the tax may only be imposed with the prior approval of the State Engineer, and that it may not be imposed on water that is discharged or migrates into another county in the state or into another state after it has been diverted and beneficially used.

Section 2: Provides that the tax increase does not apply to an appropriation of ground water for which a permit was issued prior to the effective date of the act.

ASSEMBLY COMMITTEE ON TAXATION
DATE: 3/13/03 ROOM: 3142 EXHIBIT 6
SUBMITTED BY: TED ZWEND