

LITHIUM SEVERANCE TAX AMENDMENTS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Nate Blouin

House Sponsor: _____

LONG TITLE

General Description:

This bill modifies provisions relating to the mining severance tax.

Highlighted Provisions:

This bill:

- ▶ clarifies that chloride compounds and salts that contain lithium are considered metalliferous minerals; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-5-201, as last amended by Laws of Utah 1990, Chapter 287

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-5-201** is amended to read:

59-5-201. Definitions.

As used in this part:

(1) (a) "Metalliferous minerals" includes any ore, metal, or other substance containing



- 28 the following:
- 29 (i) aluminum;
 - 30 (ii) antimony;
 - 31 (iii) arsenic;
 - 32 (iv) barium;
 - 33 (v) beryllium;
 - 34 (vi) bismuth;
 - 35 (vii) boron;
 - 36 (viii) cadmium;
 - 37 (ix) calcium;
 - 38 (x) cerium;
 - 39 (xi) cesium;
 - 40 (xii) chromium;
 - 41 (xiii) cobalt;
 - 42 (xiv) columbium;
 - 43 (xv) copper;
 - 44 (xvi) gallium;
 - 45 (xvii) germanium;
 - 46 (xviii) gold;
 - 47 (xix) hafnium;
 - 48 (xx) indium;
 - 49 (xxi) iridium;
 - 50 (xxii) iron;
 - 51 (xxiii) lanthanum;
 - 52 (xxiv) lead;
 - 53 (xxv) lithium;
 - 54 (xxvi) manganese;
 - 55 (xxvii) mercury;
 - 56 (xxviii) molybdenum;
 - 57 (xxix) nickel;
 - 58 (xxx) osmium;

- 59 (xxxix) palladium;
- 60 (xxxix) platinum;
- 61 (xxxix) praseodymium;
- 62 (xxxix) rare earth metals;
- 63 (xxxix) rhenium;
- 64 (xxxix) rhodium;
- 65 (xxxix) rubidium;
- 66 (xxxix) ruthenium;
- 67 (xxxix) samarium;
- 68 (xl) scandium;
- 69 (xli) selenium;
- 70 (xlii) silicon;
- 71 (xliii) silver;
- 72 (xliv) sodium;
- 73 (xlv) strontium;
- 74 (xlvi) tantalum;
- 75 (xlvii) tellurium;
- 76 (xlviii) thallium;
- 77 (xlix) thorium;
- 78 (l) tin;
- 79 (li) titanium;
- 80 (lii) tungsten;
- 81 (liii) uranium;
- 82 (liv) vanadium;
- 83 (lv) yttrium;
- 84 (lvi) zinc; or
- 85 (lvii) zirconium.
- 86 (b) "Metalliferous minerals" does not include:
 - 87 (i) chloride compounds or salts that do not contain lithium;
 - 88 (ii) potash;
 - 89 (iii) rock, sand, gravel, and stone products;

- 90 (iv) gypsum;
- 91 (v) sulfur or sulfuric acid;
- 92 (vi) gem stones;
- 93 (vii) ammonium nitrate;
- 94 (viii) carbon dioxide;
- 95 (ix) oil, gas, coal, and all carboniferous materials; or
- 96 (x) phosphate.

97 (2) "Mine" means an operation for extracting minerals and includes any deposit of
98 valuable metalliferous minerals that are being extracted from a natural deposit, or a secondary
99 source including tails, slag, waste dumps, or other similar secondary source, whether in
100 solution or otherwise.

101 (3) (a) "Mining" means the act, process, or work of extracting minerals from their
102 natural occurring environment or from a mine, and transporting or moving those minerals to
103 the point of processing, use, or sale.

104 (b) "Mining" includes the process of leaching minerals from their naturally occurring
105 deposit.

106 (4) (a) "Ore" means raw materials in their natural state or condition prior to
107 beneficiation or processing, and includes mined raw materials extracted prior to further
108 processing.

109 (b) "Ore" includes any metalliferous material whose metal content is less than 15% and
110 does not include any material whose metal content is 15% or greater.