

**Table 4. State Government Severance Taxes for Coal, Fiscal Years 1985-1993**

<b>Fiscal Year</b>	<b>Total Coal Severance Taxes</b> (million dollars)	<b>Effective Tax per Ton</b> (dollars per short ton)	<b>Price per Short Ton</b> (dollars per ton)	<b>Effective Tax per Ton as Percent of Price</b>
1985 .....	619	0.68	25.41	2.7
1986 .....	627	0.71	24.58	2.9
1987 .....	555	0.63	23.25	2.7
1988 .....	541	0.57	22.40	2.6
1989 .....	507	0.52	21.78	2.4
1990 .....	557	0.55	21.64	2.5
1991 .....	550	0.55	21.31	2.6
1992 .....	589	0.59	21.07	2.8
1993 .....	559	0.57	20.33	2.8

Sources: **Coal Severance Taxes:** U.S. Bureau of the Census, Series GF/92-1, *State Government Tax Collections: 1992*, U.S. Government Printing Office, Washington, DC, 1994, and earlier issues, and U.S. Bureau of the Census, unpublished data; **Coal Production:** Energy Information Administration, Form EIA-74, "Coal Production Report"; **Coal Prices:** Energy Information Administration, *Coal Industry Annual*, DOE/EIA-0584(93) (Washington, DC, December 1994), p. 147, and Energy Information Administration, *Coal Production*, DOE/EIA-0118, 1992 and earlier years.