SENATE NATURAL RESOURCES
EXHIBIT NO. 24
DATE
BILL NO.

Montana Department of Revenue

Dan Bucks
Director

Brian Schweitzer
Governor

March 13, 2009

LEWIS AND CLARK COUNTY ROAD DEPARTMENT
3402 COONEY DRIVE
HELENA MT 59624

Subject: Filing and paying Resource Indemnity Trust and Ground Water Assessment Tax by Cities, Counties and State Agencies

Under Montana law, all mineral extractors or producers are subject to the Indemnity Trust and Ground Water Assessment Tax (RIGWAT). It has come to our attention that you are conducting opencut mining operations. We therefore believe that you are required to file and pay the RIGWAT.

Our records indicate that you are now past due for the years ending December 31, 2000 through December 31, 2008. Please send us the appropriate annual returns and amounts owed by April 30, 2009.

We based our determination on information provided to us by the Montana Department of Environmental Quality who informed us that you have either filed a report through the opencut mining program or obtained a permit to conduct opencut mining. In addition, a review by our Office of Legal Services has determined that state and local governments are required to file and pay the RIGWAT.

The RIGWAT is an annual tax to be paid by a person engaged in or carrying on the business of mining, extracting, or producing any nonrenewable merchantable products from the surface of subsurface in Montana. The minimum tax is $25. An additional amount is computed on the gross value of product at the rate of ½ of 1% (.005) of the amount of gross value of product at the time of extraction from the ground, if in excess of $5,000.

RECEIVED
MAR 16 2009
Lewis & Clark County
Public Works Dept.