

Resource Indemnity and Ground Water Assessment Tax

Article IX of the Montana Constitution provides for the protection and improvement of the Montana environment and requests the legislature to provide adequate remedies for environmental protection from degradation.

The state imposes a resource indemnity and ground water assessment (RIGWA) tax on the gross value of coal (based on the contract sales price), as well as most minerals (but not gravel, metals, oil, or natural gas.)

The legislature provides for statutory allocation of RIGWA to the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) Account Bond Debt Service fund, the ground water assessment account, the environmental quality protection fund, the hazardous waste CERCLA fund and the remaining to the natural resource project fund.

For more information, see the Legislative Fiscal Division’s brochure on the [Resource Indemnity Trust](#).

