GAS SEVERANCE TAXES –OTHER STATES**
Mcf = 1,000 cubic feet

State	Tax Rate	Tax Base	Comments
Virginia	**License Tax – Not to exceed 1% of the gross receipts from sales.** **Additional License Tax – Not to exceed 1% of the gross receipts from sales.** **Road Improvement – Not to exceed 1% of the gross receipts from sales.**	**Gross receipts - the gross receipts are the fair market value measured at the time the coal or gases are utilized or sold for utilization in the locality or at the time they are placed in transit for shipment from the locality.** **In calculating the fair market value, no person engaging in the production and operation of severing gases from the earth in connection with coal mining is permitted to take any deductions, including but not limited to, depreciation, compression, marketing fees, overhead, maintenance, transportation fees and personal property taxes.**	**The City of Norton and the Counties of Buchanan, Dickenson, Lee, Russell, Scott, Tazewell, and Wise impose both the license tax at a rate of 1% and the road improvement tax at a rate of 1% of the gross receipts.** **The Counties of Buchanan, Dickenson, Lee, Tazewell, and Wise impose the additional license tax at the rate of 1% of the gross receipts, for a total rate of 3% of the gross receipts from sales of severed gas.**
Tennessee	3% of sale price	Sale price of oil and gas removed from the ground	
Kentucky	4.5% of the gross value of severed or processed gas	Gross value "Gross value" means the gross income derived from the property as defined under IRC § 613(c) and related regulations.	The Kentucky severance tax is imposed on natural gas and all other natural resources.
West Virginia	5% of gross value Plus 4.7¢ Mcf of natural gas produced	Gross value	Tax is based on the gross value of natural gas produced per producer's sale gross proceeds
Alabama	8% of gross value*	Gross value at point of production	Tax applies to gas produced or severed from state's soil or the waters, or from beneath them, for sale, transport, storage, profit, or for use. Effective May 1, 2009, tax on offshore production produced from depths greater than 8,000 feet below mean sea level is imposed on the gross proceeds attributable to the offshore production. *Special rates apply. Offshore production produced from depths greater than 8,000 feet below mean sea level is taxed at rate of 3.65% of gross proceeds.

State	Tax Rate	Tax Base	Comments
Alaska	25% of annual production tax value plus a monthly surcharge of 0.4% of the difference between the average monthly production tax value per BTU equivalent barrel and $30*	Annual production tax value	Generally, the annual production tax value of taxable gas is determined by subtracting the producer's lease expenditures (after adjustments) from the gross value at the point of production of the gas *If producer's AMPTV per BTU equivalent barrel of taxable gas exceeds $30 but is under $92.50; over $92.50, tax is 25% and 0.1% of the difference between the AMPTV per BTU equivalent barrel and $92.50, up to a maximum additional tax of 50%; special rates apply to gas produced from the Cook Inlet sedimentary basin
Arkansas	1.5% to 5% (Tax rate based on category of gas produced)	Market value	
Colorado	2% to 5%*	Gross income	Gross income means the net amount realized by the taxpayer for sale of the gas, whether the sale occurs at the wellhead or after transportation, manufacturing, and processing of the product. *2% of gross income under $25,000; 3% of gross income from $25,000 to $100,000; 4% of gross income from $100,000 to $300,000; 5% of gross income over $300,000; gas produced from wells that produce 90,000 cubic feet or less of gas per day during the taxable year are exempt from the tax
Florida	$0.345 per Mcf*	Market value per Mcf of gas	*The tax rates for production of gas are adjusted on July 1 of each year. For the 2011–2012 tax year, the base rate adjustment factor is: 2.01579.
Idaho	2% of market value	Market value	
Illinois	0.1% of gross revenues	Gross revenues of gas produced from each well in Illinois	Annual well fees are also imposed.
Indiana	1% or $0.03 per Mcf, whichever is greater	Value of petroleum or per Mcf	
Kansas	8% of the gross value	Gross value of all gas severed and subject to tax	
Louisiana	$0.164 per Mcf	Per Mcf of gas	Rate is adjusted annually. Reduced tax rates apply to production from certain types of wells.

State	Tax Rate	Tax Base	Comments
Michigan	5% of gross cash market value	Gross cash market value	Michigan also imposes an gas production privilege fee.
Mississippi	6%	Value of the gas produced	
Nebraska	3%	Market value	Value computed immediately after severance Value of gas used in severance operations, or used in pressurizing or recycling, is not included in computation of gas severance tax due
Nevada	Less than 10%, 2% tax; 10-18, 2.5%; 18-26, 3%; 26-34, 3.5%; 34-42, 4%; 42-50, 4.5%; 50% or more, 5%.	Ratio of net-to-gross proceeds	The Commission on Mineral Resources can establish am administrative fee in an amount not to exceed 20¢ for each barrel of oil or each 50,000 cubic feet of natural gas
New Mexico	3.75% of taxable value*	Average taxable value per Mcf of all natural gas produced in New Mexico	*Natural gas from a well workover project certified by the oil conservation division of the energy, minerals and natural resources department: 2.45% of taxable value; natural gas from a stripper well property: 1.875% of taxable value
North Dakota	.1112 per Mcf*	Mcf of nonexempt gas	**The tax rate is adjusted on July 1 of each year.
Ohio	2.5¢ per Mcf of natural gas	Per thousand cubic feet	
Oklahoma	7%	Gross value of the production of gas	If the average price of gas equals or exceeds $2.10 per Mcf
Oregon	6% of gross value at well	Value of the whole production including the royalty interest	
South Dakota	4.50%	Taxable value	
Texas	7.50%	Market value of gas produced and saved in Texas	
Utah	3% of the value for the first $13 per barrel; 5% of the value over $13 per barrel*	Market value	*50% rate reduction available; natural gas liquids taxed at 4% of market value.
Wisconsin	7%	Market value of previous year's total production	The Department of Revenue can determine market value in cases of non-arm's length sales, no recent sales, or noncash exchanges
Wyoming	6%	Fair market value of gross product extracted from well	

**** The following states do not impose a severance tax on gas: Arizona, California, Connecticut, Delaware, Georgia, Hawaii, Iowa, Maine, Maryland, Massachusetts, Minnesota, Missouri, Montana, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Washington, and Washington, D.C.**