

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
CONOCOPHILLIPS COMPANY)
FROM A DECISION BY THE DEPARTMENT) Docket No. 2015-30
OF REVENUE (Audit 2008-2010))

FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER

APPEARANCES

Sonal Damani and Bryan Jensen, Tax Counsel, appeared on behalf of Petitioner, ConocoPhillips Company (Conoco).

Karl D. Anderson and Lisa Jerde Spillman, Senior Assistant Attorneys General, Wyoming Attorney General's Office, appeared on behalf of Respondent, Wyoming Department of Revenue (Department).

STATEMENT OF THE CASE

Following a mineral production audit for natural gas production, the Department assessed Conoco additional severance tax and interest. In doing so, it denied Conoco specific cost deductions for transportation and processing under the "netback" mineral tax valuation method in Wyoming Statutes section 39-14-203(b)(vi)(C) (2007). Conoco appealed the Department's denial of these cost deductions. The Wyoming State Board of Equalization (State Board), comprised of Chairman E. Jayne Mockler, Vice Chairman Martin L. Hardsocg, and Board Member Robin Sessions Cooley, held a contested case hearing on October 20, 2015. After the hearing and upon review of the record, the State Board affirms the Department's March 27, 2015, Final Determination.

ISSUE

Conoco challenges the Department's disallowance of third-party transportation and/or processing fee deductions attributed to fuel gas volumes. Pet'r Updated Summ. of Contentions 1; Pet'r Issues of Fact & Law & Ex. Index 1.

The Department identified the issue as one of law and fact:

Whether the Department correctly assessed an allowance of transportation/processing fees attributed to Conoco's taxable gas volumes?

Dep't Issues of Fact & Law & Ex. Index 1.

To further explain, third-party transporters and processors retained and consumed a percentage of Conoco's gas production as part of their contract fee for transporting and processing Conoco's gas production. Pet'r Br. in Lieu of Closing Arg. 1. As a result, the volume of gas Conoco ultimately sold was less than the volume it produced. The State Board must decide whether Conoco may apply appropriate expenditure deductions to the full quantity of gas it produced from the wellhead, or whether it must instead only apply those expenditure deductions to the quantity of gas produced less the gas retained and used by third-party transporters/processors?

JURISDICTION

The State Board shall review final decisions of the Department upon the application of any interested person adversely affected. Wyo. Stat. Ann. §§ 39-11-102.1(c) (2007); Wyo. Stat. Ann. § 39-14-309(b)(iv) (2007). Taxpayers may appeal a final Department decision within thirty (30) days of the decision. Wyo. Stat. Ann. § 39-14-309(b) (2007); Rules, Wyo. State Bd. of Equalization, ch. 2 § 5(e) (2006). Conoco filed its Notice of Appeal April 24, 2015, within thirty (30) days of the Department's March 27, 2015, Final Determination. Accordingly, the State Board has jurisdiction to hear this matter.

FINDINGS OF FACT

A. Conoco's natural gas production and its transportation and processing contracts

1. Between 2008 and 2010, Conoco owned and produced natural gas from wells in the Sand Dunes Draw, Hogsback, Tip-Top Units, Monument Lake, and Wild Cat fields in Converse, Lincoln, Sublette, and Sweetwater counties. Dep't Am. Updated Summ. of Contentions 1.

2. William G. Wailes, Senior Advisor, Compliance Services, testified on Conoco's behalf, to the production, transportation, processing, and sales procedures to transfer produced fuel gas volumes to the point of sale. (Hr'g Recording, Wailes testimony). He testified that upon severance from the ground, the gas passed through the wellhead by pipeline to an initial dehydrator close to the wellhead site. Conoco reported the statutory point of valuation (POV) as the outlet of the initial dehydrators. Third-party transporters

and/or processors took custody of the gas at the custody transfer meter near the POV, which the parties also referred to as the receipt point, and transported it to the processing plant. After processing, the third-party processor returned custody of the gas to Conoco at the tailgate of its plant. Conoco then transported the gas downstream for sale. (*Id.*; Dep't Ex. 514).

3. Williams Field Services Company, LLC (Williams) contracted with Conoco to provide services as a third-party transporter/processor. (Hr'g Recording, Wailes testimony; Dep't Confidential Ex. 511). Under its contract, Williams received a percentage of Conoco's produced gas volume as a fee for transporting and processing the gas. It also received a separate gathering and processing fee. (Pet'r Confidential Ex. 101). The contract required that, even if it did not consume all of this fuel for transportation and processing, Williams was still entitled to the full volume percentage under the contract. The contract also provided that if Conoco produced less than a specified quantity of gas, Williams would assess a low-deliverability fee as additional compensation to offset the lower revenues anticipated from Conoco's lowered production.¹ (Pet'r Confidential Ex. 102).

4. Conoco had a similar contract with third-party transporter, Merit Energy Company (Merit).² (Hr'g Recording, Wailes testimony; Dep't Confidential Ex. 513). The Merit contract also required that it receive a specified volume of the produced gas as payment for gathering, transporting, and delivering Conoco's gas. Unlike Williams, Merit did not process the gas. (*Id.*).

5. Because the contract terms required payment for transporting and/or processing in gas volumes, Williams and Merit ultimately delivered fewer volumes of gas to Conoco after transport and/or processing than Conoco initially produced. The gas consumed or otherwise retained by Williams and Merit pursuant to contract for transporting and processing never reached an ultimate point of sale. (Hr'g Recording, Wailes testimony; *see* Pet'r Ex. 104).

B. Audit of Conoco's natural gas production and sales

6. Shawn King, a Senior Auditor with the Mineral Audit Division of the Department of Audit (DOA), testified on behalf of the Department. He testified to the DOA's severance and gross product tax audit of Conoco's natural gas production and sales from January 2008 through December 2010. The audit considered production from the Sand

¹ The Department also disallowed the low deliverability fee as a deduction, but Conoco chose not to appeal that decision. (Hr'g Recording, Wailes testimony).

² This contract was initially between Phillips Petroleum Company, who later merged with Conoco, and Sage Creek Processors, L.L.C., Merit's predecessor. (Hr'g Recording, Wailes testimony; Dep't Confidential Ex. 513).

Dunes Draw, Hogsback, Tip-Top Units, Monument Lake, and Wild Cat fields in Converse, Lincoln, Sublette, and Sweetwater counties. *See supra* ¶ 1. During the audit, the DOA discovered what it believed was Conoco's underpayment of taxes. (Hr'g Recording, King testimony; Dep't Ex. 514).

7. The audit revealed that Conoco reported Gross Sales Value on its Wyoming severance tax returns for the 2008-2010 production years by multiplying the sales price it ultimately received for the gas it sold, by the total volume of gas it produced and measured at the POV. (Hr'g Recording, King testimony; Dep't Ex. 514). That is, Conoco made no allowance for the gathering and processing fuel volumes Williams and Merit retained for transporting and processing. Instead, Conoco applied its ultimate sales price against the full amount it produced and measured at the POV, including fuel volumes that were never sold, but which were instead taken as payment for transporting and processing. The DOA found this resulted in an underpayment of taxes. (*Id.*).

8. Matt Sachse, the Valuation Manager with the Mineral Tax Division of the Department of Revenue, also testified on behalf of the Department. He testified the Department agreed with the DOA, and sent Conoco a final issue letter notifying it of severance tax due. (Hr'g Recording, Sachse testimony; Dep't Ex. 500). Upon receiving the letter, Conoco disputed a portion of the findings. The actual amount in dispute is unclear from the record, however, as there are discrepancies in the parties' exhibits and the Petitioner's Notice of Appeal.

9. Any portion of the Conclusions of Law set forth below that include a finding of fact not included above may also be considered a State Board Finding of Fact and is, therefore, incorporated herein by this reference.

CONCLUSIONS OF LAW

A. Burden of proof

10. "Any person aggrieved by any final administrative decision of the department may appeal to the state board of equalization." Wyo. Stat. Ann. § 39-14-209(b)(i) (2007).

11. The role of the State Board in this matter is to adjudicate the dispute between the parties.

It is only by either approving the determination of the Department, or by disapproving the determination and remanding the matter to the Department, that the issues brought before the Board for review can be resolved successfully without invading the statutory prerogatives of the Department.

The statutory mandate to the Board is not to maximize revenue or to punish nettlesome taxpayers, but to assure the equality of taxation and fairly adjudicate disputes brought before it.

Amoco Prod. Co. v. Wyo. State Bd. of Equalization, 12 P.3d 668, 674 (Wyo. 2000).

12. “[T]he burden of proof with respect to tax valuation is on the party asserting an improper valuation.” *Williams Prod. RMT Co. v. State Dep’t of Revenue*, 2005 WY 28, ¶ 7, 107 P.3d 179, 183 (Wyo. 2005). More specifically, the State Board Rules provide:

Except as specifically provided by law or in this section, the Petitioner shall have the burden of going forward and the ultimate burden of persuasion, which burden shall be met by a preponderance of the evidence. If Petitioner provides sufficient evidence to suggest the Department determination is incorrect, the burden shifts to the Department to defend its action.

Rules, Wyo. State Bd. of Equalization, ch. 2 § 20 (2006).

13. A preponderance of the evidence is “ ‘proof which leads the trier of fact to find that the existence of the contested fact is more probable than its non-existence.’ ” *Kenyon v. State, ex rel., Wyo. Workers’ Safety & Comp. Div.*, 2011 WY 14, ¶ 22, 247 P.3d 845, 851 (Wyo. 2011) (quoting *Judd v. State ex rel. Wyo. Workers’ Safety & Comp. Div.*, 2010 WY 85, ¶ 31, 233 P.3d 956, 968 (Wyo. 2010)).

B. Legal review principles

14. The State Board is required to “[d]ecide all questions that may arise with reference to the construction of any statute affecting the assessment, levy and collection of taxes, in accordance with the rules, regulations, orders and instructions prescribed by the department...[u]pon application of any person adversely affected[.]” Wyo. Stat. Ann. § 39-11-102.1(c)(iv)(A) (2007).

15. The State Board must interpret various statutory provisions to determine if the Department correctly applied those provisions to the facts. Statutory interpretation is a question of law that is reviewed de novo. *Powder River Coal Co. v. Wyo. State Bd. of Equalization*, 2002 WY 5, ¶ 6, 38 P.3d 423, 426 (Wyo. 2002).

16. The principles of statutory interpretation are well-defined:

When interpreting statutes, we follow an established set of guidelines. First, we determine if the statute is ambiguous or unambiguous. A statute is unambiguous if its wording is such

that reasonable persons are able to agree as to its meaning with consistency and predictability. Unless another meaning is clearly intended, words and phrases shall be taken in their ordinary and usual sense. Conversely, a statute is ambiguous only if it is found to be vague or uncertain and subject to varying interpretations.

If a statute is clear and unambiguous, we give effect to the plain language of the statute. To determine whether a statute is ambiguous, we are not limited to the words found in that single statutory provision, but may consider all parts of the statutes on the same subject. If a statute is ambiguous, we may resort to principles of statutory construction to determine the intent of the legislature.

Exxon Mobil Corp. v. State Dep't of Revenue, 2009 WY 139, ¶ 11, 219 P.3d 128, 134 (Wyo. 2009) (citations omitted) (quoting *BP America Prod. Co. v. Dep't of Revenue*, 2006 WY 27, ¶ 20, 130 P.3d 438, 464 (Wyo. 2006)).

17. When interpreting statutes, the State Board will give deference to the statutory interpretation of an agency charged with the administration of those statutes unless that interpretation is clearly erroneous. *Parker Land & Cattle Co. v. Wyo. Game & Fish Comm'n*, 845 P.2d 1040, 1045 (Wyo. 1993).

C. Application of law to the facts

18. The primary question before the State Board is whether Conoco may apply appropriate expenditure deductions to the full quantity of gas it produced and measured at the POV, or must it apply these expenditure deductions only to the quantity of gas produced and measured at the POV, less the gas used by third-party transporters/processors for transportation and processing?

19. The netback statute, which provides the relevant authority, states:

(vi) In the event the crude oil, lease condensate or natural gas production as provided by paragraphs (iii) and (iv) of this subsection is not sold at or prior to the point of valuation by bona fide arms-length sale, or, except as otherwise provided, if the production is used without sale, the department shall identify the method it intends to apply under this paragraph to determine the fair market value and notify the taxpayer of that method on or before September 1 of the year preceding the year for which the method shall be employed. The department shall determine the fair market value by application of one (1) of the following methods:

...
(C) Netback – The fair market value is the **sales price minus expenses incurred by the producer for transporting produced minerals to the point of sale and third party processing fees.** The netback method shall not be utilized in determining the taxable value of natural gas which is processed by the producer of the natural gas[.]

Wyo. Stat. Ann. § 39-14-203(b)(vi)(C) (2007) (emphasis added).

20. Both parties agree the “netback” method of valuation outlined above was the proper method to determine the fair market value (FMV) of Conoco’s gas for tax purposes. “[F]air market value is the sales price minus expenses incurred by the producer for transporting produced minerals to the point of sale and third party processing fees.” Wyo. Stat. Ann. § 39-14-203(b)(vi)(C) (2007). *Supra* ¶ 19. The following equation illustrates the netback valuation statute:

$$\text{FMV} = (\text{sales price}) - (\text{expenses to transport produced minerals to point of sale}) - (\text{third party processing fees})$$

21. Conoco argues the netback statute requires the Department to allow all third-party transportation and processing expenses as deductions. It claims deductions for these expenses are not limited to only those associated with minerals that eventually arrive at the point of sale. “The statute places no limit [sic] to only allow a deduction for the volumes sold/actual taxable volume.” Pet’r Br. in Lieu of Closing Args. 5.

22. Conoco further argues the Department’s interpretation inappropriately adds the phrase “actual taxable volume” to the statute, contradicting “Wyo. Stat. Ann. § 39-14-203(b)(i)-(ii) and the Department’s Rules, which clearly state the basis of tax for natural gas is the fair market value at the point of valuation –not the point of sale.” Pet’r Br. in Lieu of Closing Args. 5.

22. The Department, in response, refers to the statutory language allowing deductions for “ ‘expenses incurred by the producer for transporting produced materials **to the point of sale and third-party processing fees.**’ ” Dep’t Resp. Br. 1-2 (emphasis in original) (quoting Wyo. Stat. Ann. § 39-14-203(b)(vi)(C) (2007)); *supra* ¶ 19. The Department argues the plain language of the statute does not allow transportation and processing fee deductions for gas that never arrived at the “point of sale” and that was, instead, used and/or retained prior to that point. Further, the Department argues:

To hold otherwise would permit a taxpayer to attribute processing and transportation deductions to untaxed gas. Conoco improperly wishes to

receive the benefits of not having its fuel gas taxed, while at the same time, using the expenses associated with that untaxed gas to further reduce its tax obligations on the gas which is eventually sold. This is the true double-dip.

Dep't Resp. Br. 5.

23. The following are illustrative examples of each party's argument with the same assumptions used at the hearing:

Assumptions	
Volume produced and measured at the POV	10,000 units
Third-party transporter's/processor's fuel gas charge	500 units
Third-party transporter's/processor's volume-based transporting/processing fee	\$.30/unit based on produced minerals
Sales price to third-parties	\$3.00/unit

Under the above hypothetical, Conoco produces and measures 10,000 units at the POV. Williams retains 500 units to use in transporting and processing the gas, leaving 9,500 units for sale. Williams then transports, processes and ultimately delivers 9,500 units back to Conoco to sell. Conoco sells the gas at \$3.00/unit for a total sales price of \$28,500 (9,500 X \$3.00).

In addition to providing it with fuel for transporting and processing, Conoco also pays Williams an additional volume-based transporting/processing fee of \$3000, calculated by taking the \$0.30/unit times the total POV volume of 10,000 units. The Department, however, disallowed the processing fee for the 500 units of volume never transported or processed by Williams. In other words, the Department claims the volume-based transporting/processing fee should only be \$2,850, calculated by taking the \$0.30/unit times the POV volume that was actually transported, processed and sold, or times 9,500 units, for a fee of \$2,850.

	Conoco	Department
<i>Sales Price</i>	\$28,500	\$28,500
<i>Transportation/Processing Fee</i>	(\$3,000)	(\$2,850)
<i>Netback to Conoco</i>	\$25,500	\$25,650

See e.g. Pet'r Issues of Fact & Law & Ex. Index 1-2; (Pet'r Ex. 104).

24. To determine whether the Department appropriately assessed additional severance taxes and interest, the State Board must consider whether the relevant statute is ambiguous. If we find it is not, we simply apply the plain language of the statute to give effect to the

intent of the legislature. *Exxon Mobil Corp.*, ¶ 11, 219 P.3d at 134, *supra* ¶ 16. When considering whether a statute is ambiguous, we are not limited to the words found in that single statutory provision, but may consider all parts of the statutes on the same subject. *Id.* We must consider the ordinary and obvious meaning applied to these words as they are arranged in paragraphs, sentences, clauses and phrases to express intent. *Id.* However, in interpreting statutes, the State Board gives deference to the statutory interpretation of an agency charged with the administration of those statutes, unless that interpretation is clearly erroneous. *Parker Land & Cattle Co.*, 845 P.2d at 1045, *supra* ¶ 17.

25. Applying the ordinary and obvious meaning of the words in the netback valuation statute to this question, and considering also how those words are arranged in sentences within the paragraph, the State Board finds that the netback valuation statute is unambiguous, allowing only those expenses necessary to transport and process **produced minerals to the point of sale**. *Supra* ¶¶ 19-20. If an expense is not incurred “by the producer for transporting **produced minerals to the point of sale** and third party processing fees[.]” it is not included in the netback equation because doing so would allow a deduction for third-party transporting and processing that never occurred. *See* Wyo. Stat. Ann. § 39-14-203(b)(vi)(C) (2007) (emphasis added); *supra* ¶¶ 18-20. The third-party transporters/processors did not transport or process the fuel volumes they were contractually paid, nor did Conoco eventually sell them. Consequently, these fuel volumes are not considered in the netback valuation equation because these volumes are not transported or processed as a service to Conoco, nor do they ever reach the point of sale or generate revenue that is taxed.

26. Moreover, the State Board agrees with the Department that because the fuel retained by third-party transporters/processors was not taxed, no deductions were available for those volumes. “In the absence of a statutory definition, this Court infers that the legislature intended no special meaning for the word but, instead, intended that it be given its ordinary meaning—its common dictionary definition.” *Craft v. State*, 2012 WY 166, ¶ 14, 291 P.3d 306, 310 (Wyo. 2012). A common meaning of “deduction” includes “the act of taking away” or “something that is or may be subtracted.” *Deduction*. Merriam-Webster’s Collegiate Dictionary (11th ed. 2014). Tax deductions are intended to lower overall tax liability. If no tax is imposed on the fuel volumes which the third-party transporter/processor contractually retained as compensation, there is no corresponding tax deduction.

27. Conoco claims “the Department’s interpretation would mean that the statute supports transportation expenses being based on a different tax base than the tax base to

determine Gross Sales Value or third party processing fees.” Pet’r Br. in Lieu of Closing Args. 5; *supra* ¶ 21. In other words, Conoco objects to an interpretation that adjusts the taxable volumes for the purpose of applying deductions.

28. The Department responds that “the fuels consumed during the transportation and processing activities themselves are allowed as a deduction, and thus are not a taxable quantity of gas. So, the transportation or processing per-MMBtu rates applied to the volumes in question are not deductible.” (Dep’t Ex. 501 at 000022). That is, only the transportation and processing rates applied to the taxable volumes are an allowable deduction.

29. The State Board agrees with the Department that because the fuel volumes paid to the transporters/processors are allowed as a transportation/processing expense deduction in the first instance because they are not taxed, those volumes are not properly included in the production volume to which deductions are applied. (Hrg. Recording, Sasche testimony). Under Conoco’s interpretation of the statute, Conoco is only taxed on the gas volumes sold at fair market value, net of gas volumes paid for services, but would receive a deduction applied to the entire volume of gas it produced and that was measured at the POV. (Pet’r Ex. 104). The State Board finds no indication in the statute the Legislature intended such a result.

30. Conoco also argues it is treated differently than other producers, citing testimony from the Department that the Department allows a deduction for fuel gas under the statutory language for third-party processing fees. Pet’r Br. in Lieu of Closing Args. 5-6; (Hr’g Recording, Wailes testimony). Conoco refers to a hypothetical situation where the third-party transporter/processor does not use produced volumes of gas as fuel, but instead obtains fuel independent of the produced gas stream. *Id.* Conoco argues the Department would “have a difficult time denying the producer a deduction for that entire fuel expense.” *Id.*

31. The State Board agrees with Conoco on that point; the difference is that under Conoco’s hypothetical scenario, the processor transports all of the produced gas to the point of sale, so all of the produced gas and revenue generated therefrom are included in the gross taxable value calculation. The Department testimony indicated it allowed the deductions for all sold volumes. (Hr’g Recording, Wailes & Sasche testimony). In the present case, the gas volumes retained by third-parties for processing and transportation services generated no revenue and thus should not receive any corresponding deduction.

32. Conoco additionally contends that not allowing a deduction results in a “double-dip for the Department[.]” Pet’r Br. in Lieu of Closing Args. 6. Conoco claims the Department’s interpretation results in a tax on income it did not receive and disallowed a deduction for expenses incurred after the point of valuation. *Id.* However, the State Board can identify no basis for this claim, and finds the Department only assessed tax on revenue Conoco received, and allowed appropriate deductions after the POV “netted back” against the volumes actually transported, processed, and eventually sold by Conoco. *Supra* ¶ 29.

33. Finally, Conoco asserts the Department should not assess interest. The Department is required to add interest to all delinquent severance taxes on any mineral produced on or after January 1, 1994. Wyo. Stat. Ann. § 39-14-208(c)(iv) (2007). “Taxes are delinquent pursuant to paragraphs (iii) and (iv) of this subsection when a taxpayer or his agent knew or reasonably should have known that the total tax liability was not paid when due[.]” Wyo. Stat. Ann. § 39-14-208(c)(ii) (2007).

34. The parties offered minimal testimony and argument regarding this aspect of the case. Conoco simply argues that because the Department erred in assessing taxes, there is no interest due. Without more, Conoco failed to persuade the State Board by a preponderance of the evidence that the Department erred in assessing interest pursuant to the above statute.

CONCLUSIONS

35. Upon review of the above factual findings, and applying the legal standards of review in compliance with state statute and Department Rules, the State Board finds that Conoco failed to demonstrate by a preponderance of the evidence that the Department erred in disallowing third-party transportation and/or processing fee deductions that Conoco attributed to untaxed and unsold fuel gas volumes retained by the third-party transporters/processors.

36. Moreover, the State Board agrees with the Department that Conoco knew or should have known its method of calculating the taxes due was not in compliance with the plain language of the statute. Consequently, the State Board finds the Department correctly assessed Conoco interest.

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ORDER

IT IS, THEREFORE, HEREBY ORDERED that the Department's assessment of additional severance tax against Conoco is affirmed in all respects. The State Board will rely on the parties to determine the exact amount due, given the unexplained difference in the amounts the parties allege are at issue.

IT IS FURTHER ORDERED that the Department's assessment of related interest against Conoco for its failure to pay the full amount of taxes due is affirmed.

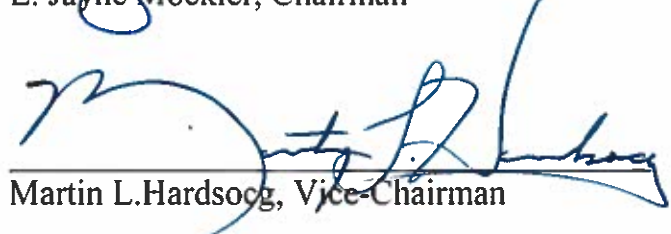
Pursuant to Wyo. Stat. Ann. § 16-3-114 and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days of the date of this decision.

Dated this 13th day of December, 2016.

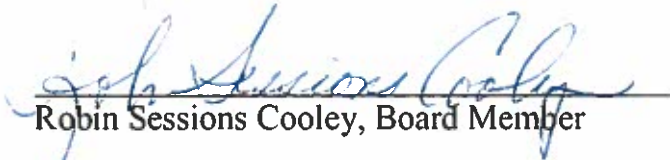
STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

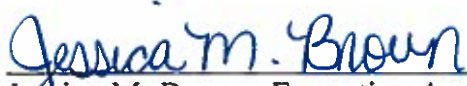


Martin L. Hardsog, Vice-Chairman



Robin Sessions Cooley, Board Member

ATTEST:



Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 13th day of December, 2016, I served the foregoing **DECISION AND ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

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