

**79-4222. Mineral severance tax; tax withholding and remittance when title to minerals disputed.**

When the title to any coal, oil or gas severed from the earth or water is in dispute and the purchaser of such coal, oil or gas is withholding payments on account of litigation, or for any other reason, such purchaser is hereby authorized, empowered and required to deduct from the gross amount thus held the amount of the tax imposed less the amount of any credit to which the taxpayer is entitled and to make remittance thereof to the director as provided in this act.

**History:** L. 1983, ch. 313, § 7; L. 1987, ch. 393, § 6; July 1.