

January 22, 1951.
Passed on File.

Senate File 158
By FISHBAUGH, WEST and ROBERTS.

Passed Senate, Date

Vote: Ayes..... Nays.....

Passed House, Date

Vote: Ayes..... Nays.....

Approved

A BILL FOR

An Act relating to open-cut or strip mines for the production of coal and providing that anyone so engaged shall pay a tonnage tax guaranteeing the replacement of surface soil and loss of tax revenue and for the enforcement thereof.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Anyone engaged in open-cut or strip mining
2 in which the surface soil over any bed or strata of coal
3 is removed shall replace the surface soil as nearly as possible
4 to its original position. Upon abandonment of such mining
5 operation all surface soil shall be so replaced, and failure
6 to commercially operate for twelve successive months shall
7 constitute an abandonment. No one so engaged in open-cut
8 or strip mining shall have more than five acres at any one
9 time in any one such mining operation over which the surface
10 soil has not been replaced.

1 Sec. 2. To insure performance of the provisions of
2 this act and to insure the taxing bodies against future
3 loss of revenue, a tax of fifty (50) cents per ton shall
4 be assessed on all coal produced by open-cut or strip

5 mining; said tax to be payable on the 15th day of each month
6 for all coal produced during the preceding calendar month;
7 said tax to be collected by the mine inspector of the district
8 in which the open-cut or strip mine is located and to be
9 turned over forthwith by such mine inspector to the treasurer
10 of the county in which such open-cut or strip mine is located,
11 to be by him kept in a separate fund for the purposes
12 provided for in this act. The tax herein provided is to be
13 in addition to any other tax that the state or any of its
14 political subdivisions may assess.

1 Sec. 3. The state mine inspector for the district
2 in which the strip pit is located shall enforce the
3 provisions of this act. In the event anyone after demand
4 and notice by the mine inspector for a period of sixty (60)
5 days refuses or fails to replace the soil in the manner
6 prescribed in this act, the inspector shall order the board
7 of supervisors of the county in which the strip mine is
8 located to replace such soil and such board of supervisors
9 shall replace such soil at the expense of the county, up
10 to the extent of the fund derived from the tax herein provided
11 against the operator of the mine involved, and such expense
12 shall be charged to such fund and any balance, after
13 deductions of such expense, shall be transferred by the
14 county treasurer to the general tax fund of the county.

1 Sec. 4. Upon the abandonment of any open-cut or
2 strip mine, the operator thereof, upon compliance with

3 all of the provisions of this act and on presentation
4 to the county treasurer of a certificate from the mine
5 inspector for the district in which the mine is located
6 to that effect, shall be entitled to a refund of the unused
7 amount accumulated to his account through the tonnage tax
8 herein provided less an amount twenty (20) times that of
9 the last annual tax levy of such land prior to commencement
10 of the operation of the mine thereon, which moneys shall be
11 transferred by the county treasurer to the general tax fund
12 of the county.

EXPLANATION OF SENATE FILE 158

“You ask what land I love the best,
Iowa, my Iowa,
The fairest State of all the west,
Iowa, my Iowa.
From yonder Mississippi’s stream
To where Missouri’s waters gleam
O! fair it is as poet’s dream,
Iowa, my Iowa.”

All Iowans are proud of our beautiful state. We call it Iowa, the Beautiful. Its matchless fertility, its productivity, is our principal natural resource, and the foundation stone of our schools, our institutions, our culture—our very existence.

Now vast areas of the fertile soil of our state are being destroyed and despoiled by the practice of strip-mining; in this operation the surface soil is removed for the purpose of obtaining the coal lying underground. The soil is piled in giant mounds beside the opening from which the coal is taken, the clay and sub-soil is exposed, and the land is ruined. Unspeakable, indescribable destruction and desolation is the result—awful cancers on the face of our beloved state. These areas are rendered worthless, incapable of further returning food for our nation or taxes for the state or its subdivisions.

It need not be thus. Other states, far less productive and fertile than our own, have protected their soil for future generations, and preserved the appearance of their native land, by requiring that the operators of such mines replace the soil removed, level it, and, as nearly as possible, return the top soil to the surface.

This bill will stop the present despoliation and destruction of our soil, the ravishment of the beauty of our state, and preserve for our state and nation the fertility and productivity of our lovely Iowa.