

**§2859. Estimated tax requirements**

A mining company shall make payments of estimated tax pursuant to section 5228, except that the estimated tax liability is to be based on liability for the mining excise tax rather than the income tax. [PL 1985, c. 691, §§ 27, 48 (RPR).]

**SECTION HISTORY**

PL 1981, c. 711, §10 (NEW). PL 1985, c. 691, §§27,48 (RPR).

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