

# PUBLIC SUBMISSION

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Consolidated Federal Oil and Gas and Federal and Indian Coal Valuation Reform

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## Submitter Information

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## General Comment

I'm writing to support reform of royalty valuation on taxpayer-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies pay their fair share. Instead of paying royalties based on non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

Your final rule should reflect the true value of publicly-owned coal and ensure fair value to taxpayers by basing royalties on the final sale of the coal to a power plant, exporter, or other end-user. It should also cap deductions for transporting and washing coal instead of allowing companies to pass these full costs onto the public.