

**§ 105-187.79. On-site use exemption from the tax.**

On-site use is exempt from the tax imposed under this Article. On-site use is the severance of energy minerals from land or water in this State owned legally or beneficially by the producer, which energy minerals are used on the land from which they are taken by the producer as part of the improvement of or use in the producer's homestead and which have a yearly cumulative delivered to market value of not greater than one thousand two hundred dollars (\$1,200). When severed energy minerals so used exceed a cumulative delivered to market value of one thousand two hundred dollars (\$1,200) during any year, the further severance of energy minerals shall be subject to the tax imposed by this Article. (2014-4, s. 17(a).)