

§ 105-187.83. Royalty owner's records.

The owner of a royalty interest shall keep and provide to the Secretary, upon request, both of the following:

- (1) A record of all money received as royalty from each producing leasehold in the State.
- (2) A copy of all settlement sheets furnished by a purchaser or operator or other statement showing the amount of energy minerals for which a royalty was received and the amount of severance tax deducted. (2014-4, s. 17(a).)