§ 72-1005. Liability for fees.

Liability for fees authorized by this title shall be as follows:

1. for persons holding permits or approvals or subject to regulation under this title on January first in any year beginning with the year nineteen hundred ninety-one, liability for fees shall commence on January first;

2. for persons receiving new permits or approvals or subject to regulation under this title after September first, nineteen hundred ninety-one, liability for fees shall equal the annual fee established pursuant to this title and shall be prorated from the date of issuance;

3. for all persons holding permits or approvals, or subject to regulation under this title liability to pay annual fees shall continue until such time as reclamation has been completed and approved by the department and any required financial security has been released, and shall be prorated to the date of approval by the department.