House Bill 4025 History

Date: Jun 24, 2022

Time: 9:55 AM

This document contains all available versions, roll-call votes and amendments pertaining to the legislation.

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Committee Substitute

for

House Bill 4025

BY DELEGATES ANDERSON, J. KELLY, ZATEZALO,

PETHTEL, RILEY, BOGGS, BRIDGES, EVANS, MAYNARD,

PAYNTER, BURKHAMMER

[Originating in the Committee on Finance, February

10, 2022]

A BILL to amend and reenact §11-13A-3c of the Code of West Virginia, 1931, as amended,
 relating to the imposition of the tax on the privilege of severing other natural resources;
 providing for an exemption from the imposition of the severance tax for a period of 5 years
 beginning on July 1, 2022, for severing rare earth elements and critical minerals; and
 defining rare earth elements and critical minerals.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13A. SEVERANCE AND BUSINESS PRIVILEGE TAX ACT.

§11-13A-3c. Imposition of tax on privilege of severing other natural resources.

(a) Imposition of tax. — For the privilege of engaging or continuing within this state in the
 business of severing, extracting, reducing to possession and producing for sale, profit or
 commercial use any other natural resource product or product not taxed under section three,
 three-a, three-b or four of this article, there is hereby levied and shall be collected from every
 person exercising this privilege an annual privilege tax.

6 (b) Rate and measure of tax. — The tax imposed in subsection (a) of this section shall be 7 four percent of the gross value of the natural resource produced, as shown by the gross proceeds 8 derived from the sale thereof by producer, except as otherwise provided in this article: Provided, 9 That beginning July 1, 1993, the tax imposed by this section shall be levied and collected at the 10 rate of four and one-half percent, and beginning July 1, 1994, the tax imposed by this section 11 shall be levied and collected at the rate of five percent: Provided, however, That there is an 12 exemption from the imposition of the tax provided for in this article for five years beginning July 1, 13 2022, for severing, extracting, reducing to possession and producing for sale, profit or commercial use rare earth elements and critical minerals. For the purposes of this section, "rare earth 14 15 elements" (also known as rare earth metals or rare earth oxides) are only yttrium, lanthanum, 16 cerium, praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, 17 dysprosium, holmium, erbium, thulium, ytterbium, lutetium, and scandium, and "critical minerals" 18 are only aluminum, antimony, arsenic, barite, beryllium, bismuth, cesium, chromium, cobalt,

CS for HB 4025

19 fluorspar, gallium, germanium, graphite, hafnium, indium, iridium, lithium, magnesium,

20 manganese, nickel, niobium, palladium, platinum, rhodium, rubidium, ruthenium, tantalum,

21 tellurium, tin, titanium, tungsten, vanadium, zinc, and zirconium.

(c) Tax in addition to other taxes. — The tax imposed by this section shall apply to all
persons severing other natural resources in this state, and shall be in addition to all other taxes
imposed by law.

25 (d) Effective date. — This section, as amended in the year 1993, shall apply to gross

26 proceeds derived after May 31 of such year. The language of section three of this article, as in

27 effect on January 1, of such year, shall apply to gross proceeds derived prior to June 1 of such

28 year and, with respect to such gross proceeds, shall be fully and completely preserved.

NOTE: The purpose of this bill is to encourage economic development regarding rare earth elements and critical minerals, as defined, by providing temporary severance tax relief.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

ENGROSSED

Committee Substitute

for

House Bill 4025

BY DELEGATES ANDERSON, J. KELLY, ZATEZALO,

PETHTEL, RILEY, BOGGS, BRIDGES, EVANS, MAYNARD,

PAYNTER AND BURKHAMMER

[Originating in the Committee on Finance, February

10, 2022]

A BILL to amend and reenact §11-13A-3c of the Code of West Virginia, 1931, as amended,
 relating to the imposition of the tax on the privilege of severing other natural resources;
 providing for an exemption from the imposition of the severance tax for a period of 5 years
 beginning on July 1, 2022, for severing rare earth elements and critical minerals; and
 defining rare earth elements and critical minerals.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13A. SEVERANCE AND BUSINESS PRIVILEGE TAX ACT.

§11-13A-3c. Imposition of tax on privilege of severing other natural resources.

(a) Imposition of tax. — For the privilege of engaging or continuing within this state in the
 business of severing, extracting, reducing to possession and producing for sale, profit or
 commercial use any other natural resource product or product not taxed under section three,
 three-a, three-b or four of this article, there is hereby levied and shall be collected from every
 person exercising this privilege an annual privilege tax.

6 (b) Rate and measure of tax. — The tax imposed in subsection (a) of this section shall be 7 four percent of the gross value of the natural resource produced, as shown by the gross proceeds 8 derived from the sale thereof by producer, except as otherwise provided in this article: Provided, 9 That beginning July 1, 1993, the tax imposed by this section shall be levied and collected at the 10 rate of four and one-half percent, and beginning July 1, 1994, the tax imposed by this section 11 shall be levied and collected at the rate of five percent: Provided, however, That there is an 12 exemption from the imposition of the tax provided for in this article for five years beginning July 1, 13 2022, for severing, extracting, reducing to possession and producing for sale, profit or commercial use rare earth elements and critical minerals. For the purposes of this section, "rare earth 14 15 elements" (also known as rare earth metals or rare earth oxides) are only yttrium, lanthanum, 16 cerium, praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, 17 dysprosium, holmium, erbium, thulium, ytterbium, lutetium, and scandium, and "critical minerals" 18 are only aluminum, antimony, arsenic, barite, beryllium, bismuth, cesium, chromium, cobalt,

Eng CS for HB 4025

19 fluorspar, gallium, germanium, graphite, hafnium, indium, iridium, lithium, magnesium, 20 manganese, nickel, niobium, palladium, platinum, rhodium, rubidium, ruthenium, tantalum, 21 tellurium, tin, titanium, tungsten, vanadium, zinc, zirconium, uranium, osmium, strontium, rhenium, 22 potash, and bauxite. 23 (c) Tax in addition to other taxes. — The tax imposed by this section shall apply to all 24 persons severing other natural resources in this state, and shall be in addition to all other taxes 25 imposed by law. 26 (d) Effective date. — This section, as amended in the year 1993, shall apply to gross 27 proceeds derived after May 31 of such year. The language of section three of this article, as in 28 effect on January 1, of such year, shall apply to gross proceeds derived prior to June 1 of such 29 year and, with respect to such gross proceeds, shall be fully and completely preserved. NOTE: The purpose of this bill is to encourage economic development regarding rare earth elements and critical minerals, as defined, by providing temporary severance tax relief.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.

2

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4025

FISCAL NOTE

BY DELEGATE ANDERSON

[Introduced January 12, 2022; Referred to the

Committee on Energy and Manufacturing then

Finance]

A BILL to amend and reenact §11-13A-3c of the Code of West Virginia, 1931, as amended,
 relating to imposition of tax on privilege of severing other natural resources; providing for
 an exemption from the imposition of the tax for a maximum period of 5 years beginning
 January 1, 2022, for severing rare earth elements and other critical minerals; and defining
 rare earth elements and other critical minerals.

6 Be it enacted by the Legislature of West Virginia:

ARTICLE 13A. SEVERANCE AND BUSINESS PRIVILEGE TAX ACT.

§11-13A-3c. Imposition of tax on privilege of severing other natural resources.

(a) Imposition of tax. -- For the privilege of engaging or continuing within this state in the
business of severing, extracting, reducing to possession and producing for sale, profit or
commercial use any other natural resource product or product not taxed under section three,
three-a, three-b or four of this article, there is hereby levied and shall be collected from every
person exercising this privilege an annual privilege tax.

6 (b) Rate and measure of tax. -- The tax imposed in subsection (a) of this section shall be 7 four percent of the gross value of the natural resource produced, as shown by the gross proceeds 8 derived from the sale thereof by producer, except as otherwise provided in this article: *Provided*, 9 That beginning July 1, 1993, the tax imposed by this section shall be levied and collected at the 10 rate of four and one-half percent, and beginning July 1, 1994, the tax imposed by this section 11 shall be levied and collected at the rate of five percent: Provided, however, That there is an 12 exemption from the imposition of the tax provided for in this article for a maximum period of five 13 years beginning January 1, 2022, for severing, extracting, reducing to possession and producing for sale, profit or commercial use all rare earth elements and other critical minerals. For the 14 15 purposes of this section "rare earth elements and other critical minerals" are defined as scandium, yttrium, lanthanum, cerium, praseodymium, neodymium, promethium, samarium, europium, 16 17 gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium and other 18 resources that are essential to the economy, whose supply may be disrupted, including, without

19	limitation,	metals	such	as	lithium,	cobalt,	manganese,	indium,	tellurium,	gallium,	and	platinum
20	group eler	ments.					-			-		

(c) Tax in addition to other taxes. -- The tax imposed by this section shall apply to all
persons severing other natural resources in this state, and shall be in addition to all other taxes
imposed by law.

- 24 (d) Effective date. -- This section, as amended in the year 1993, shall apply to gross
- 25 proceeds derived after May 31 of such year. The language of section three of this article, as in
- 26 effect on January 1, of such year, shall apply to gross proceeds derived prior to June 1 of such
- 27 year and, with respect to such gross proceeds, shall be fully and completely preserved.

NOTE: The purpose of this bill is to encourage economic development regarding rare earth elements and critical minerals, as defined, by proving temporary taxation relief.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.

West Virginia House of Delegates

85th Legislature - Regular Session 2022

HB 4025

Providing exemption to severance tax for severing rare earth elements and other critical minerals

RCS# 656 3/12/2022 09:10 PM

REFUSE TO CONCUR

Yeas: 76 Nays: 21 Absent: 3 Adopted

Yea: 76

Anderson	Fast	Kessinger	Reynolds
Barach	Fluharty	Kimble	Riley
Barnhart	Forsht	Kimes	Rohrbach
Barrett	Foster	Linville	Skaff
Bates	Gearheart	Longanacre	Smith
Boggs	Graves	Mallow	Statler
Booth	Griffith	Maynard	Steele
Bridges	Hamrick	Maynor	Storch
Burkhammer	Hanna	Mazzocchi	Summers
Capito	Hardy	McGeehan	Thompson
Clark	Haynes	Miller	Toney
Conley	Holstein	Pack	Tully
Cooper	Honaker	Paynter	Wamsley
Criss	Horst	Pethtel	Westfall
Crouse	Householder	Pinson	Worrell
Dean	Howell	Pritt	Young
Diserio	Jeffries, D.	Pushkin	Zatezalo
Ellington	Keaton	Queen	Zukoff
Espinosa	Kelly, J.	Reed	Mr. Speaker
Nay: 21			
Brown	Hansen	Mandt	Ward, B.
Doyle	Hornbuckle	Nestor	Ward, G.
Evans	Hott	Phillips	Williams
Ferrell	Jennings	Rowan	
Fleischauer	Kelly, D.	Rowe	
Garcia	Lovejoy	Sypolt	
Not Voting: 3			
Jeffries, J.	Martin	Walker	

West Virginia Senate Roll Call

HB 4025

Providing exemption to severance tax for severing rare earth elements and other critical minerals

	Yea: 30	Nay: 4	Absent: 0	Excused: 0
Y	AZINGER	Y	LINDSAY	Y STOLLINGS
Ν	BALDWIN	Y	MARONEY	Y STOVER
Y	BEACH	Y	MARTIN	Y SWOPE
Y	BOLEY	S Y	MAYNARD	Y SYPOLT
Y	BROWN	Y	NELSON	Y TAKUBO
N	CAPUTO	Y	PHILLIPS	Y TARR
Y	CLEMENTS	Y	PLYMALE	Y TRUMP
Ν	GEFFERT	Y	ROBERTS	Y WELD
Y	GRADY	N	ROMANO	Y WOELFEL
Y	HAMILTON	Y	RUCKER	Y WOODRUM
Y	JEFFRIES	Y	SMITH	Y MR PRESIDENT
Y	KARNES			

3rd Reading

West Virginia House of Delegates

85th Legislature -Regular Session 2022

HB 4025

Providing exemption to severance tax for severing rare earth elements and other critical minerals

RCS# 158 2/17/2022 11:52 AM

Passage Yeas: 94 Nays: 4 Absent: 2 Passed

Yea: 94

Anderson	Foster	Kimble	Rohrbach
Barach	Garcia	Kimes	Rowan
Barnhart	Gearheart	Linville	Rowe
Barrett	Graves	Longanacre	Skaff
Bates	Griffith	Lovejoy	Smith
Booth	Hamrick	Mallow	Statler
Bridges	Hanna	Mandt	Steele
Brown	Hansen	Martin	Storch
Burkhammer	Hardy	Maynard	Summers
Capito	Haynes	Maynor	Sypolt
Clark	Holstein	Mazzocchi	Thompson
Conley	Honaker	McGeehan	Toney
Cooper	Hornbuckle	Miller	Tully
Criss	Horst	Nestor	Walker
Crouse	Hott	Pack	Ward, B.
Dean	Householder	Paynter	Ward, G.
Diserio	Howell	Pethtel	Westfall
Ellington	Jeffries, D.	Phillips	Williams
Espinosa	Jeffries, J.	Pinson	Worrell
Evans	Jennings	Pritt	Young
Fast	Keaton	Queen	Zatezalo
Ferrell	Kelly, D.	Reed	Mr. Speaker
Fleischauer	Kelly, J.	Reynolds	
Forsht	Kessinger	Riley	
Nay: 4			
Doyle	Fluharty	Pushkin	Zukoff

Not Voting: 2

Boggs

Wamsley

HB4025 SFAT Smith #1 3-11

Johnson 7909

Senator Smith moved to amend the bill by striking out the title and substituting therefor a new title, to read as follows:

Eng. Com. Sub. for House Bill 4025A Bill to amend the Code of West Virginia, 1931, as amended by adding thereto a new section, designated §7-1-3uu; and to amend and reenact §11-13A-3c of said code, all relating to taxation; allowing county commissions to impose an amusement tax; providing for the imposition of the tax on the privilege of severing other natural resources; providing for an exemption from the imposition of the severance tax for a period of 5 years beginning on July 1, 2022, for severing rare earth elements and critical minerals; and defining rare earth elements and critical minerals.

HB4025 SFA Smith and Tarr #1 3-11

Johnson 7909

Senators Smith and Tarr moved to amend the bill by striking out everything after the enacting clause and inserting in lieu thereof the following:

CHAPTER 7. COUNTY COMMISSIONS AND OFFICERS. ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

§7-1-3uu. Amusement tax.

Every county commission may levy and collect an admission or amusement tax upon any public amusement or entertainment conducted within the limits of the county for private profit or gain. The tax shall be levied upon the purchaser and added to and collected by the seller with the price of admission or other charge for the amusement or entertainment. The tax may not exceed two percent of the admission price or charge, but a tax of one cent may be levied and collected in any case.

Any ordinance imposing an amusement tax shall contain reasonable rules governing the collection of the tax by the seller and the method of his or her payment and accounting therefor to the county.

An amusement tax imposed by a county commission may not be imposed within the territory of a municipal corporation that has imposed an amusement tax under §8-13-6 of this code.

CHAPTER 11. TAXATION.

ARTICLE 13A. SEVERANCE AND BUSINESS PRIVILEGE TAX ACT.

§11-13A-3c. Imposition of tax on privilege of severing other natural resources.

(a) Imposition of tax. For the privilege of engaging or continuing within this state in the business of severing, extracting, reducing to possession and producing for sale, profit or commercial use any other natural resource product or product not taxed under section three, three-a, three-b or four of this article, there is hereby levied and shall be collected from every person exercising this privilege an annual privilege tax.

(b) Rate and measure of tax. The tax imposed in subsection (a) of this section shall be four percent of the gross value of the natural resource produced, as shown by the gross proceeds derived from the sale thereof by producer, except as otherwise provided in this article: *Provided*, That beginning July 1, 1993, the tax imposed by this section shall be levied and collected at the rate of four and one-half percent, and beginning July 1, 1994, the tax imposed by this section shall be levied and collected at the rate of five percent: *Provided, however*. That there is an exemption from the imposition of the tax provided for in this article for five years beginning July 1, 2022, for severing, extracting, reducing to possession and producing

for sale, profit or commercial use rare earth elements and critical minerals. For the purposes of this section, rare earth elements (also known as rare earth metals or rare earth oxides) are only yttrium, lanthanum, cerium, praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium, and scandium, and critical minerals are only aluminum, antimony, arsenic, barite, beryllium, bismuth, cesium, chromium, cobalt, fluorspar, gallium, germanium, graphite, hafnium, indium, iridium, lithium, magnesium, manganese, nickel, niobium, palladium, platinum, rhodium, rubidium, ruthenium, tantalum, tellurium, tin, titanium, tungsten, vanadium, zinc, and zirconium.

(c) Tax in addition to other taxes. The tax imposed by this section shall apply to all persons severing other natural resources in this state, and shall be in addition to all other taxes imposed by law.

(d) Effective date. This section, as amended in the year 1993, shall apply to gross proceeds derived after May 31 of such year. The language of section three of this article, as in effect on January 1, of such year, shall apply to gross proceeds derived prior to June 1 of such year and, with respect to such gross proceeds, shall be fully and completely preserved.

HB4025 SFAT Smith #1 3-11

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HB4025 SFA Smith and Tarr #1 3-11

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§11-13A-3c. Imposition of tax on privilege of severing other natural resources.

(a) Imposition of tax. For the privilege of engaging or continuing within this state in the business of severing, extracting, reducing to possession and producing for sale, profit or commercial use any other natural resource product or product not taxed under section three, three-a, three-b or four of this article, there is hereby levied and shall be collected from every person exercising this privilege an annual privilege tax.

(b) Rate and measure of tax. The tax imposed in subsection (a) of this section shall be four percent of the gross value of the natural resource produced, as shown by the gross proceeds derived from the sale thereof by producer, except as otherwise provided in this article: *Provided*, That beginning July 1, 1993, the tax imposed by this section shall be levied and collected at the rate of four and one-half percent, and beginning July 1, 1994, the tax imposed by this section shall be levied and collected at the rate of five percent: *Provided, however*. That there is an exemption from the imposition of the tax provided for in this article for five years beginning July 1, 2022, for severing, extracting, reducing to possession and producing

for sale, profit or commercial use rare earth elements and critical minerals. For the purposes of this section, rare earth elements (also known as rare earth metals or rare earth oxides) are only yttrium, lanthanum, cerium, praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium, and scandium, and critical minerals are only aluminum, antimony, arsenic, barite, beryllium, bismuth, cesium, chromium, cobalt, fluorspar, gallium, germanium, graphite, hafnium, indium, iridium, lithium, magnesium, manganese, nickel, niobium, palladium, platinum, rhodium, rubidium, ruthenium, tantalum, tellurium, tin, titanium, tungsten, vanadium, zinc, and zirconium.

(c) Tax in addition to other taxes. The tax imposed by this section shall apply to all persons severing other natural resources in this state, and shall be in addition to all other taxes imposed by law.

(d) Effective date. This section, as amended in the year 1993, shall apply to gross proceeds derived after May 31 of such year. The language of section three of this article, as in effect on January 1, of such year, shall apply to gross proceeds derived prior to June 1 of such year and, with respect to such gross proceeds, shall be fully and completely preserved.

HB4025 HFA Howell #1 2-16

Akers 3254

Delegate Howell moves to amend the committee substitute on page 2, section 3c, line 21, after the word zinc and the comma by striking the word and;

And,

On page 2, section 3c, line 21, after the word zirconium and before the period by inserting the words uranium, osmium, strontium, rhenium, potash, and bauxite.

HB4025 HFA Howell #1 2-16

Akers 3254

Delegate Howell moves to amend the committee substitute on page 2, section 3c, line 21, after the word zinc and the comma by striking the word and;

And,

On page 2, section 3c, line 21, after the word zirconium and before the period by inserting the words uranium, osmium, strontium, rhenium, potash, and bauxite.

HB4025 H ENG AMT

Akers 3254

The Committee on Energy and Manufacturing moves to amend the bill by striking out the title and substituting therefor a new title, to read as follows:

H. B. 4025 A Bill to amend and reenact §11-13A-3c of the Code of West Virginia, 1931, as amended, relating to the imposition of the tax on privilege of severing other natural resources; providing for an exemption from the imposition of the severance tax for 5 years beginning on July 1, 2022, for severing rare earth elements and critical minerals; and defining rare earth elements and critical minerals.

Adopted

Rejected

HB4025 H ENG AM #1

Akers 3254

The Committee on Energy and Manufacturing moves to amend the bill on page 1, section 3c, on line 12, after the word <u>for</u> by striking the words <u>a maximum period of</u>;

On page 1, section 3c, on line 13, after the word beginning by striking the date <u>January 1,</u> <u>2022</u> and inserting in lieu thereof the date <u>July 1, 2022</u>;

On page 1, section 3c, on line 14, after the word use by striking the word all;

On page 1, section 3c, on line 14, after the word and by striking the word other;

And,

Beginning on page 1, section 3c, beginning on line 14, after the word <u>minerals</u> and the period by striking the sentence:

For the purposes of this section rare earth elements and other critical minerals are defined as scandium, yttrium, lanthanum, cerium, praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium and other resources that are essential to the economy, whose supply may be disrupted, including, without limitation, metals such as lithium, cobalt, manganese, indium, tellurium, gallium, and platinum group elements.

And inserting in lieu thereof the sentence:

For the purposes of this section, rare earth elements (also known as rare earth metals or rare earth oxides) are only yttrium, lanthanum, cerium, praseodymium, neodymium, promethium, samarium, europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium, and scandium, and critical minerals are only aluminum, antimony, arsenic, barite, beryllium, bismuth, cesium, chromium, cobalt, fluorspar, gallium, germanium, graphite, hafnium, indium, iridium, lithium, magnesium, manganese, nickel, niobium, palladium, platinum, rhodium, rubidium, ruthenium, tantalum, tellurium, tin, titanium, tungsten, vanadium, zinc, and zirconium.