



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

September 15, 2014

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

NOTICE

Suspension of Iron Ore Severance Tax

Act 2014-331 was signed into law on April 7, 2014 and became effective on July 1, 2014. In accordance with Section 40-1-49, Code of Alabama 1975, as created by this Act, the Department of Revenue, by administrative rule, shall suspend the collection of a tax or fee when the cost of administering the collection of the tax exceeds the total amount of the tax collected.

Based upon a review of the collections of the iron ore severance tax, the Department has determined that this tax meets the criteria established in the Act. Therefore, per Administrative Rule 810-8-5-.19, effective October 1, 2014, the \$0.03 per ton iron ore severance tax levied in Section 40-12-128 is suspended. **The September 2014 return which is due by October 20, 2014 shall be the final return submitted for the iron ore severance tax.**

If you have any questions, please contact our office at (334) 353-7827.

Business & License Tax Division
Severance & License Tax Section
P. O. Box 327560
Montgomery, AL 36132-7560
Telephone (334) 353-7827