



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

MICHAEL D. GAMBLE
Deputy Commissioner

DONALD J. GRAHAM
Deputy Commissioner

June 18, 2019

NOTICE

To All Persons Severing Coal within the State of Alabama

Expiration of the Additional Coal Severance Tax Levies

Act Number 2017-369, which became effective August 1, 2017, levied an additional excise and privilege tax in the amount of two and one-half cents (\$0.025) per ton on every person severing coal or lignite by underground mining and five cents (\$0.05) per ton for coal or lignite severed by surface mining. **Per the provisions of this Act, the additional taxes levies shall expire on AUGUST 1, 2019.** Therefore, effective with the August 2019 return which is due no later than September 20, 2019, the total tax levied on coal severed in Alabama will be \$0.335 per ton. Please log into your MyAlabamaTaxes (MAT) account to file the return and remit the appropriate tax by the due date. If you have questions regarding the coal severance tax, please visit the Department's website at <http://revenue.alabama.gov/business-license/coal-severance-tax/> or you may contact our office at the below address or telephone number.

Business & License Tax Division
Severance & License Section
P. O. Box 327560
Montgomery, AL 36132-7560
(334) 353-7827, option 5