

ALABAMA DEPARTMENT OF REVENUE  
BUSINESS & LICENSE TAX DIVISION

Uniform Natural Minerals Tax Rule

810-8-7-.01 Scope of the Rules.

This chapter sets forth the rules to be used by the Alabama Department of Revenue in administering the Alabama Uniform Severance Tax as codified in Code of Alabama 1975, Title 40, Chapter 13, Article 3.

(Sections 40-2A-7(a)(5) and 40-13-55, Code of Alabama 1975, effective January 11, 2013.)