revenue.alabama.gov



NOTICE

Monday, October 20, 2025

Lee County Severance Tax

In accordance with Act No. 92-513 and by resolution adopted by the Lee County Commission, ALDOR has been designated as the agency to collect Lee County severance taxes. The effective collection date to submit these taxes to ALDOR is December 1, 2025. ALDOR will collect and distribute the severance tax that is levied on each ton or cubic yard of rock quarried in Lee County at the rate of \$0.10 per ton.

The Lee County severance tax return is due by the 20th of each month covering the operations for the previous month. Therefore, the return for December 2025 filing period is due no later than January 20, 2026. The return must be submitted electronically through My Alabama Taxes at https://myalabamataxes.alabama.gov/tap/. If you have any questions regarding the Lee County severance tax return, you may contact our office at the address or telephone number below.

Please ensure that the person responsible for preparing the monthly Lee County severance tax returns receives this notice.

Contact

Business and License Tax Division Severance and License Tax Section P.O. Box 327560 Montgomery, AL 36132-7560 334-242-9612