

ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

Uniform Natural Minerals Tax Rule

810-8-7-.06 Purchaser's Responsibility to Remit the Tax.

(1) First purchasers receiving exempt product which will be processed into a finished aggregate or limestone product for resale are required to remit the tax when the product is sold and transported on a public road in this State.

(a) Purchasers claiming an exemption must provide identifying information to the producer as outlined in Rule 810-8-7-.05 to document the exemption.

(b) Purchasers using the materials for other than an exempt purpose shall be liable for the tax.

(c) Purchasers must maintain records documenting the right to all claimed exemptions.

(d) Purchasers claiming exemption from the tax are subject to audit by the Department.

(e) If a purchaser maintains inadequate information to document the claimed exemption or if an exemption is disallowed as a result of an audit; the Department will collect the tax, penalty and interest from the purchaser.

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