



**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

**BRENDA R. COONE**  
Deputy Commissioner

**MICHAEL D. GAMBLE**  
Deputy Commissioner

May 31, 2017

## **NOTICE**

### To All Persons Severing Coal within the State of Alabama

Act Number 2017-369 was signed into law by Governor Kay Ivey on May 24, 2017. Based on this Act, effective August 1, 2017, an additional excise and privilege tax is levied on every person severing coal or lignite in the amount of two and one-half cents (\$0.025) per ton by underground mining and five cents (\$0.05) per ton for coal or lignite severed by surface mining. The maximum tonnage on which the severance tax is levied against a person and its affiliates shall not in the aggregate exceed two million tons per year. Note: Companies exceeding the tonnage limit for a calendar year must contact the Department at the below address or telephone number for further instructions.

The additional tax levies will be added to the current coal severance tax return for the August 2017 filing period that is due no later than **September 20, 2017**. Please log into your MyAlabamaTaxes (MAT) account to file the return and remit the appropriate tax by the due date. **The additional taxes levied by this Act shall expire on August 1, 2019.**

If you have questions regarding the coal severance tax, please visit the Department's website at <http://www.revenue.alabama.gov/severancetax/cstax.html> 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