



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

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June 1, 2012

## **NOTICE**

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

According to Act Number 2012-386 which was signed into law by Governor Robert Bentley on May 14, 2012, the \$0.135 per ton tax levy on coal severed within Alabama shall be reinstated retroactively to October 1, 2011. The Act became effective immediately upon its passage. Therefore as of October 1, 2011, the total tax levied on coal severed in Alabama remains at \$.335 per ton.

**Taxpayers that have not previously remitted the \$.135 per ton tax for each month since October 2011 will be responsible for submitting the past tax returns and remitting payments for the periods from October 2011 through May 2012. No penalties or interest shall be assessed if the past due returns are filed and the payment is remitted by August 20, 2012.**

**As a reminder, the June 2012 return should include both the \$0.20 and \$0.135 tax levies. The return and payment are due by July 20, 2012.**

*NOTE: Beginning October 2012, you will be required to file/pay your Coal Severance Taxes online via My Alabama Taxes (MAT) at [www.MyAlabamaTaxes.alabama.gov](http://www.MyAlabamaTaxes.alabama.gov). You will receive further instructions prior to October.*

Enclosed are updated coal severance tax reports. Please destroy all previous tax reports. If you have questions regarding the coal severance tax or require additional copies of the return, 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.

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