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State of Alabama Department of Revenue

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NOTICE

To All Persons Severing Coal within the State of Alabama Expiration of \$0.135 Per Ton Coal Tax Levy

According to Act Number 2006-386 which was signed into law by former Governor Bob Riley on April 14, 2006, the \$0.135 per ton tax levy on coal severed within Alabama shall terminate on October 1, 2011 unless extended by an Act of the Legislature. As of today, an extension of this tax has not been approved. Effective October 1, 2011, the total tax levied on coal severed in Alabama will be reduced from \$.335 per ton to \$0.20 per ton. Therefore, beginning with the October reports which are due by November 20, 2011 the tax should be collected and remitted at the lower rate.

Enclosed is an updated supply of the coal severance tax reports. Please destroy all previous tax reports.

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 address or telephone number shown below.

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