



**VERNON BARNETT**  
Commissioner

# State of Alabama Department of Revenue

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## **NOTICE**

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

Act Number 2021-120 was signed into law by Governor Kay Ivey on April 1, 2021. Per this Act, the \$0.135 per ton tax levy on coal severed within Alabama which was due to expire on October 1, 2021 is extended until October 1, 2031 and will terminate on that date unless extended by an act of the Legislature. The total tax levied on coal severed in Alabama remains at \$0.335 per ton.

Per the provisions of this Act, the term “loaded for shipping” was included related to coal severance. “Loaded for shipping” means coal that is severed from a mine located in one county and then loaded for shipping in another county. Effective with the September 2021 coal severance tax return, which is due no later than October 20, 2021, please indicate if you are severing coal in one county and loading the severed coal for shipping in another county. Please log into your MyAlabamaTaxes (MAT) account to file the coal severance tax return and remit the appropriate tax by the due date.

If you have questions regarding the coal severance tax, please visit the Department's website at <https://revenue.alabama.gov/business-license/coal-severance-tax/> or you may contact our office at the mailing address, telephone number or email address shown below.

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