

ALABAMA DEPARTMENT OF REVENUE  
ADMINISTRATIVE CODE

CHAPTER 810-8-7  
ALABAMA UNIFORM SEVERANCE TAX

810-8-7-.04

Sales Subject To The Tax.

(1) Purchases made by a "person" as defined in Title 40, Section 13 are subject to the tax. A person is any individual or individuals, partnership, limited partnership, corporation, limited liability company, limited liability partnership, business trust, or any other association of persons. The following sales of natural minerals are subject to the tax:

- (a) Severed material sold as tangible personal property unless specifically exempted,
- (b) Sales between separate legal entities regardless of common ownership or other affiliations, and
- (c) Product severed and sold as tangible personal property which is transported on public roads in the State.

**Author:** Alisa G. Johnson

**Statutory Authority:** Code of Ala. 1975, 40-2A-7(a)(5), 40-13-55.

**History: New Rule:** Filed December 7, 2012; effective January 11, 2013.