

ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION

Uniform Natural Minerals Tax Rule

810-8-7-.02 DEFINITIONS.

(1) The definitions of terms contained in Code of Alabama 1975, Section 40-31-51, are incorporated into this chapter by reference. In addition, the following terms shall have the meaning ascribed to them for the purpose of clarification and for the enforcement of Title 40, Code of Alabama 1975, Chapter 13, Article 3:

(a) **Agricultural Purposes** - The use of lime or limestone in accordance with the "Alabama Agricultural Liming Materials Act" as codified in Chapter 23 of Title 2, Code of Alabama 1975.

(b) **Chert** - A metamorphic, fragmentary, flint or silica formation interspersed with varying quantity and quality of clay binder. Chert in its natural formation may require blasting to facilitate loading and manipulation.

(c) **Commercial Quarry** - A place from which stone, aggregate sand, gravel, sandstone, granite, shale, clay, dolomite, limestone, and any other natural mineral listed as such by the Geological Survey of Alabama is severed for sale.

(d) **Lightweight Aggregate** - Expanded raw materials that are used in the production of lightweight concrete products (i.e. structural concrete, concrete building blocks, pre-cast structural units and insulating fill). Raw materials commonly used in the production of lightweight aggregate are clay, sand, gravel, and rock.

(e) **Manufactured or Processed Severed Materials** - Natural minerals which have been blended, converted or otherwise transformed by the producer or first purchaser, into a finished product different from the natural minerals such that the component natural minerals are no longer identifiable in the resulting finished product.

(f) **Pollution Control or Abatement** - As defined in Section 40-23-4(a)(16), Code of Alabama 1975, shall include but shall not be limited to, severed materials used in the treating, modifying, or disposing of water or air pollutants with lime or limestone in water treatment or scrubbing systems in order to comply with a federal, state, or local pollution control law or regulation.

(g) **Portland Cement** - A mortar made by heating lime and clay in a kiln and pulverizing the result. It contains a large proportion of clay, and hardens after water is added.

(h) **Processed Sand** - Severed sand that has been washed. Clean sand that has the clay removed.

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810-8-7-.02 DEFINITIONS. (Cont'd)

- (i) **Rock Dust** - Ground limestone or marble that is used for mine safety by rendering coal dust inert.
- (j) **Severed Material** - All natural minerals, including sand, gravel, sandstone, granite, shale, clay, dolomite, limestone, and any other mineral listed as such by the Geological Survey of Alabama that is not specifically excluded from taxation. Other taxable minerals include bauxite, salt, and silicon.
- (k) **Ton** - A short ton of 2000 pounds.
- (l) **Unprocessed Naturally Occurring Sand** - Sand that is excavated from the earth in its natural form.
- (m) **Used for Fill** - Any material used to build up a formation on a road, house pad, or building pad.

(Sections 40-2A-7(a)(5) and 40-13-55, Code of Alabama 1975, effective January 11, 2013)