

TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-14-1-02

Rule Title: Guidelines for Granting Administrative Reviews

New;  Amend;  Repeal;  Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?

No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare?

Yes

Is there another, less restrictive method of regulation available that could adequately protect the public?

No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree?

No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule?

N/A

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?

Yes

\*\*\*\*\*

Does the proposed rule have any economic impact?

No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

\*\*\*\*\*

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Reference Service.

Signature of certifying officer *Michael D. Smith*

Date 7/21/14

APA-6  
10/96

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-14-1-.02

Rule Title: Guidelines for Granting Administrative Reviews

           New      X   Amend               Repeal               Adopt by Reference

- NO        This rule has no economic impact.  
 YES       This rule has an economic impact, as explained below:

1.            NEED/EXPECTED BENEFIT OF RULE:
  
2.            COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
  
3.            EFFECT OF THIS RULE ON COMPETITION:
  
4.            EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
  
5.            EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
  
6.            SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
  
7.            THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
  
8.            UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

**BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE  
BENEFITS AND BURDEN COMPARISON:**

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE  
Tax Policy & Research Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-13-1-.01	Scope of Division 13
810-14-1-.02	Guidelines for Granting Administrative Reviews
810-14-1-.16	Uniform Revenue Procedures -- Appeal from Final Assessment
810-14-1-.21	Procedures if Refunds Granted; Credit of Refund; Payment of Other Taxes; Payment of Interest
810-14-1-.22	Denial or Revocation of Licenses, Account Numbers, Permits and Certificates (Including Motor Vehicle Certificates of Title)

**INTENDED ACTION:** Amend the above rules

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

**RULE NO. & TITLE**

810-14-1-.24	Appeals to the Administrative Law Division - Authority of Administrative Law Judge
--------------	--

**INTENDED ACTION:** Repeal and Replace

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the existing language in the above rule and replace it with new language to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 1:30 p.m. on Wednesday, September 10, 2014, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [ww.revenue.alabama.gov/rulehear.html](http://ww.revenue.alabama.gov/rulehear.html).


All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Wednesday, September 10, 2014

**CONTACT PERSON AT AGENCY:**

Patricia Toles  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Michael D. Gamble, Secretary  
Alabama Department of Revenue

0936APC.INT

810-14-1-.02 Guidelines for Granting Administrative Reviews.

(1) A taxpayer who does not agree with a notice of preliminary assessment may file a written request for review with the Department in response to the preliminary assessment. This written request shall be referred to as a "petition for review" and should describe specific objections to the preliminary assessment.

(a) The petition must be filed within thirty (30) days of the mailing or personal service, whichever occurs earlier, of the preliminary assessment date. However, if the thirtieth (30th) day falls on a Saturday, Sunday, or state holiday, the taxpayer has until the next business day to file the petition.

(b) The petition must be submitted to the address shown on the assessment notice.

(2) The Department will review the petition and will schedule a conference if requested by the taxpayer or as otherwise deemed necessary by the Department. The conference will allow the Department and the taxpayer to present their respective positions.

(3) If a written petition is not timely filed or if a petition is filed and upon review the Department determines that the preliminary assessment is due to be upheld in whole or in part, the Department will enter a final assessment for the amount determined by the Department to be due.

(4) Final assessments may be appealed to the ~~Department's Administrative Law Division~~ Alabama Tax Tribunal or to circuit court, regardless of whether a petition for review was filed.

Author: Patricia Toles George-Mingledorff  
Authority: Sections 40-2A-7(a)(5) and 40-2A-4, Code of Alabama 1975 Act 92-186  
History: New rule: Filed July 16, 1993, effective August 19, 1993.