

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-.21

Rule Title: Procedures if Refunds Granted; Credit of Refund; Payment of Other Taxes; Payment of Interest

 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:

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**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

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

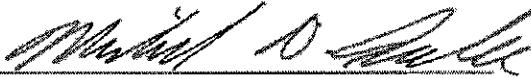
All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at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

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810-14-1-.21 Procedures if Refunds Granted; Credit of Refund; Payment of Other Taxes; Payment of Interest.

(1) If a petition is granted, or the Department, the ~~Administrative Law Division~~ **Alabama Tax Tribunal**, or a court otherwise determines that a refund is due, the overpayment shall be refunded to the taxpayer by the state, county, municipality, etc. Interest at the rate established by Section 40-1-44, Code of Alabama 1975, will be accrued and included in such refund.

(2) Whenever any petition for refund is granted, the Department may first credit any overpayment, plus applicable interest, against any other outstanding final tax liabilities due and owing by the taxpayer. In the case of income taxes, any overpayment shall also be subject to the setoff provisions of Section 40-18-100, et. seq. Code of Alabama 1975. Any balance which might then be due to the taxpayer shall be refunded. The taxpayer shall be provided with written notice as to the amount of overpayment, the amount credited for payment to other taxes, and the amount being refunded.

(3) An outstanding final tax liability is:

(a) a final assessment;

(b) an admitted liability on a tax return filed by or on behalf of the taxpayer;

(c) a liability to which the taxpayer has consented in writing to the amount due;

or

(d) a liability resulting from an attempted payment of taxes by a check that was not honored by the bank for any reason.

Author: ~~Patricia Toles George Mingleddorff, Charla Doucet~~

Authority: Sections 40-2A-7(a)(5), and 40-2A-7(c)(4), Code of Alabama 1975 and Act 2014-146

History: New rule: Filed July 16, 1993, effective August 19, 1993.

Amended: Filed January 19, 1996, effective May 7, 1996.