

1 HB266
2 181204-2
3 By Representative Faulkner
4 RFD: State Government
5 First Read: 16-FEB-17

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8 SYNOPSIS: This bill would specify that the Alabama Tax
9 Tribunal would not be subject to the declaratory
10 judgment, declaratory ruling, or contested case
11 provisions of the Alabama Administrative Procedure
12 Act.

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14 A BILL
15 TO BE ENTITLED
16 AN ACT

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18 To amend Section 40-2B-1, Code of Alabama 1975,
19 establishing the Alabama Tax Tribunal to hear various tax
20 appeals; to specify that the Alabama Tax Tribunal would not be
21 subject to the declaratory judgment, declaratory ruling, or
22 contested case provisions of the Alabama Administrative
23 Procedure Act.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 40-2B-1, Code of Alabama 1975, is
26 amended to read as follows:

27 "§40-2B-1.

1 "(1) To increase public confidence in the fairness
2 of the state tax system, the state shall provide an
3 independent agency to be known as the Alabama Tax Tribunal to
4 hear appeals of tax and other matters administered by the
5 Department of Revenue and certain self-administered counties
6 and municipalities that choose to participate with the Alabama
7 Tax Tribunal to hear appeals of taxes levied by or on behalf
8 of self-administered counties or municipalities. Any judge of
9 the Alabama Tax Tribunal shall have the requisite knowledge
10 and experience to hear and resolve disputes between taxpayers
11 and the Department of Revenue or taxpayers and any
12 self-administered county or municipality that has elected to
13 participate with the Alabama Tax Tribunal. Such hearing shall
14 take place only after the taxpayer has had a full opportunity
15 to settle any matter with the Department of Revenue or with a
16 self-administered county or municipality. There shall be no
17 requirement of the payment of the amounts in issue or the
18 posting of a bond. This independent Alabama Tax Tribunal shall
19 exist within the executive branch of the government.

20 "(2) The Alabama Tax Tribunal shall not be subject
21 to the declaratory judgment, declaratory ruling, or contested
22 case provisions of the Alabama Administrative Procedure Act,
23 Chapter 22 of Title 41."

24 Section 2. This act shall become effective
25 immediately following its passage and approval by the
26 Governor, or its otherwise becoming law.