

1 HB42
2 155406-5
3 By Representative Johnson (W)
4 RFD: State Government
5 First Read: 14-JAN-14
6 PFD: 11/01/2013

ENGROSSED

A BILL
TO BE ENTITLED
AN ACT

To provide for the Alabama Taxpayer Audit Protection Act to prohibit discriminatory misconduct by the Department of Revenue or any county or municipal government against Alabama taxpayers and to provide misdemeanor punishment and a basis for potential disciplinary action for violations; and in connection therewith would have as its purpose or effect the requirement of a new or increased expenditure of local funds within the meaning of Amendment 621 of the Constitution of Alabama of 1901, now appearing as Section 111.05 of the Official Recompilation of the Constitution of Alabama of 1901, as amended.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall be known as and may be cited as the Alabama Taxpayer Audit Protection Act.

Section 2. (a) ~~It~~ It shall be unlawful for an officer, agent or employee of the Alabama Department of Revenue, or any county or municipal government, including any third party acting on behalf of or as an agent of any such entities, to intentionally engage in any of the following actions or omissions:

1 (1) Providing a false statement or failing to fully
2 disclose ~~pertinent~~ relevant information under oath with
3 respect to a material matter relating to official business of
4 the department, county or municipality and involving the audit
5 of a taxpayer.

6 (2) Violating the tax laws of this state ~~or,~~
7 department rules, or the rules of the applicable county or
8 municipal government for the purpose of retaliating against or
9 harassing a taxpayer or ~~representative~~ the taxpayer's agent or
10 representative, or for personal gain or benefit of the
11 taxpayer.

12 (3) Falsifying or destroying documents to conceal
13 mistakes made by an officer, agent or employee with regard to
14 a material matter ~~involving a taxpayer or taxpayer~~
15 ~~representative~~ relating to official business of the
16 department, county or municipality and involving the audit of
17 a taxpayer or the taxpayer's agent or representative.

18 (4) Threatening to audit a taxpayer for the purpose
19 of extracting personal gain or benefit, or for the purpose of
20 retaliating against or harassing a taxpayer or the taxpayer's
21 agent or representative.

22 (b) A violation of subsection (a) shall be a ~~Class A~~
23 violation misdemeanor subject to a summons and complaint in
24 lieu of a custodial arrest, and shall otherwise be a basis for
25 dismissal or other disciplinary action by the department,
26 county, or municipal government.

1 Section 3. Although this bill would have as its
2 purpose or effect the requirement of a new or increased
3 expenditure of local funds, the bill is excluded from further
4 requirements and application under Amendment 621 because the
5 bill defines a new crime or amends the definition of an
6 existing crime.

7 Section 4. This act shall become effective August 1,
8 2014.

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on State Government
..... 14-JAN-14

Read for the second time and placed
on the calendar 1 amendment 15-JAN-14

Read for the third time and passed
as amended..... 21-JAN-14
Yeas 74, Nays 22, Abstains 1

Jeff Woodard
Clerk