

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

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8 SYNOPSIS: This bill would prohibit discriminatory
9 misconduct by the Department of Revenue against
10 Alabama taxpayers; and provide for potential
11 disciplinary action and misdemeanor punishment for
12 violations.

13 Amendment 621 of the Constitution of Alabama
14 of 1901, now appearing as Section 111.05 of the
15 Official ReCompilation of the Constitution of
16 Alabama of 1901, as amended, prohibits a general
17 law whose purpose or effect would be to require a
18 new or increased expenditure of local funds from
19 becoming effective with regard to a local
20 governmental entity without enactment by a 2/3 vote
21 unless: it comes within one of a number of
22 specified exceptions; it is approved by the
23 affected entity; or the Legislature appropriates
24 funds, or provides a local source of revenue, to
25 the entity for the purpose.

26 The purpose or effect of this bill would be
27 to require a new or increased expenditure of local

1 funds within the meaning of the amendment. However,
2 the bill does not require approval of a local
3 governmental entity or enactment by a 2/3 vote to
4 become effective because it comes within one of the
5 specified exceptions contained in the amendment.

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7 A BILL
8 TO BE ENTITLED
9 AN ACT

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11 To provide for the Alabama Taxpayer Audit Protection
12 Act to prohibit discriminatory misconduct by the Department of
13 Revenue against Alabama taxpayers and to provide misdemeanor
14 punishment and a basis for potential disciplinary action for
15 violations; and in connection therewith would have as its
16 purpose or effect the requirement of a new or increased
17 expenditure of local funds within the meaning of Amendment 621
18 of the Constitution of Alabama of 1901, now appearing as
19 Section 111.05 of the Official ReCompilation of the
20 Constitution of Alabama of 1901, as amended.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

24 Section 2. (a) It shall be unlawful for an employee
25 of the Alabama Department of Revenue to intentionally engage
26 in any of the following actions or omissions:

1 (1) Providing a false statement or failing to fully
2 disclose pertinent information under oath with respect to a
3 material matter involving a taxpayer.

4 (2) Violating the tax laws of this state or
5 department rules for the purpose of retaliating against or
6 harassing a taxpayer or representative of the taxpayer.

7 (3) Falsifying or destroying documents to conceal
8 mistakes made by an employee with regard to a matter involving
9 a taxpayer or taxpayer representative.

10 (4) Threatening to audit a taxpayer for the purpose
11 of extracting personal gain or benefit.

12 (b) A violation of subsection (a) shall be a Class A
13 misdemeanor, and shall be a basis for dismissal or other
14 disciplinary action by the department.

15 Section 3. Although this bill would have as its
16 purpose or effect the requirement of a new or increased
17 expenditure of local funds, the bill is excluded from further
18 requirements and application under Amendment 621 because the
19 bill defines a new crime or amends the definition of an
20 existing crime.

21 Section 4. This act shall become effective August 1,
22 2014.