



STATE OF ALABAMA ALABAMA TAX TRIBUNAL

Montgomery, Alabama 36104

JEFF PATTERSON
CHIEF JUDGE
CHRISTY O. EDWARDS
ASSOCIATE JUDGE

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FACT SHEET

- I. What is the Alabama Tax Tribunal?** An Executive Branch agency of the State of Alabama that was created by the legislature to “increase public confidence in the fairness of the state tax system...” (The Taxpayer Fairness Act, No. 2014-146)
 - A. Its predecessor was the Administrative Law Division of the Alabama Department of Revenue (ADOR).
 - B. The Tribunal began operating on October 1, 2014.
- II. Who can appeal to it?**
 - A. Any taxpayer appealing from a final assessment issued by the ADOR (Ala. Code § 40-2A-7(b)(5)a), or from the ADOR’s denial of a refund request (§ 40-2A-7(c)(5)a)
 - B. Anyone contesting any act, proposed act, or refusal to act by the ADOR regarding the denial or revocation of a license, permit, or certificate of title (§ 40-2A-8(a))
 - C. Any taxpayer contesting the adjustment to its net operating loss (§ 40-2A-8(b))
 - D. Certain motor vehicle matters in Title 32 of the Alabama Code
 - E. Any taxpayer appealing an assessment or refund denial by a self-administered county or municipality regarding local sales, use, rental, or lodgings taxes (§ 40-2B-2(g)(2)), if those counties or municipalities have not opted out of the Tribunal’s jurisdiction.
- III. What does the Tax Tribunal do?**
 - A. It issues preliminary orders, oversees discovery between the parties, holds hearings, and issues final orders that decide appeals. In short, it decides tax cases.
 - B. Its final orders have the same effect as circuit court judgments, unless altered on rehearing or appeal. (§ 40-2B-2(l)(6))
- IV. Who are the judges?** Christy Edwards and Jeff Patterson. But the Tribunal was designed to have up to 3 judges, appointed by the Governor.
- V. Statistics**
 - A. Since October 1, 2014 (through July 2017), nearly 4500 appeals have been filed with the Tribunal.
 - B. In 2017 (through July), 801 appeals were docketed and 900 rulings were issued.
- VI. Code sections relevant to county revenue officers**
 - A. The Alabama Taxpayers’ Bill of Rights and Uniform Revenue Procedures Act -- § 40-2A-1, and following; especially § 40-2A-7 regarding entering and mailing assessments, handling refund petitions, etc.
 - B. The Taxpayer Fairness Act -- § 40-2B-1, and following; especially § 40-2B-2(g)(2)a., concerning jurisdiction of the Tribunal as it involves the sales, use, rental, and lodgings taxes of self-administered counties and municipalities that have not opted out of the Tribunal’s jurisdiction; and § 40-2B-2(g)(2)f, concerning the appeals process for self-administered localities that have opted out of the Tribunal’s jurisdiction