

## Alabama Tax Tribunal gets cranked up

Officials and staff leaders need to be thinking about whether the Alabama Tax Tribunal is a good fit for their county since the new state agency for handling tax appeals is set to start operating this fall.

The business community had long sought an appeals process for tax assessments that was not under the umbrella of the Alabama Department of Revenue, citing concerns about impartiality. These appeals have traditionally been handled by an administrative law judge working for the department, and a 2014

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Chief Judge Bill Thompson of the Alabama Tax Tribunal.

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law set up a stand-alone tribunal of administrative law judges to hear these appeals.

ACCA had significant input into the new law, which also made county-friendly changes to the Taxpayer Bill of Rights. A chief judge for the tribunal has already been appointed, and the rest of the law will go into effect Oct. 1. The tribunal will consider appeals on all assessments except property taxes.

Appeals of state assessments will automatically be handled by the tribunal, but appeals of local assessments are different.

For counties that use the Alabama Department of Revenue for collection, appeals will go through the tribunal. But counties that self-collect – whether in-house or through a contract with an outside company – have flexibility.

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## Questions or concerns about the new Alabama Tax Tribunal?

Call the new agency at 334 954 7195 or send email to [dana.raybon@revenue.alabama.gov](mailto:dana.raybon@revenue.alabama.gov) or, after October 1, [dana.raybon@att.alabama.gov](mailto:dana.raybon@att.alabama.gov).

These counties use the tribunal by default, but they can opt out by resolution and create their own appeals process that is substantially similar to the tribunal. Any county choosing to opt out can revert to using the tribunal during the next calendar year.

At the moment, the tribunal is drafting rules for operations. "Our goal is to ensure that all hearings involving the state and any county or municipality will be conducted in an open and fair manner," said Chief Judge Bill Thompson of the Alabama Tax Tribunal. ■

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**Merrill Lynch**  
4001 Carmichael Road  
Suite 500  
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(334) 409-5800 • (800) 937-0282

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60 Commerce Street, Suite 1520  
Montgomery, Alabama 36104  
p. 334.420.5672  
f. 334.420.5692  
[mrutland@jmrha.com](mailto:mrutland@jmrha.com)  
[tholmes@jmrha.com](mailto:tholmes@jmrha.com)  
<http://www.jmrha.com>



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