

1 HB141
2 188410-1
3 By Representative Mooney
4 RFD: Judiciary
5 First Read: 09-JAN-18

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8 SYNOPSIS: This bill would require the Department of
9 Revenue to follow a decision of the Alabama Tax
10 Tribunal unless the decision of the Alabama Tax
11 Tribunal is on appeal or has been reversed.

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13 A BILL
14 TO BE ENTITLED
15 AN ACT

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17 To add Section 40-2B-2.1 to the Code of Alabama
18 1975, to require the Department of Revenue to follow a
19 decision of the Alabama Tax Tribunal unless the decision of
20 the Alabama Tax Tribunal is on appeal or has been reversed.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. Section 40-2B-2.1 is added to the Code of
23 Alabama 1975, to read as follows:

24 §40-2B-2.1

25 Any decision of the Alabama Tax Tribunal based on an
26 interpretation of a taxing statute subject to contest in a
27 case shall be followed in any subsequent matters involving the

1 same statute, and any decision of the Alabama Tax Tribunal
2 based on application of a statute to the facts of a case shall
3 be followed by the Department of Revenue in subsequent matters
4 involving similar facts, unless the Department of Revenue has
5 appealed the decision of the Alabama Tax Tribunal to a circuit
6 or appellate court and the appeal is pending or the decision
7 of the Alabama Tax Tribunal has been reversed by a circuit or
8 appellate court.

9 Section 2. This act shall become effective
10 immediately following its passage and approval by the
11 Governor, or its otherwise becoming law.