

APA-1

TRANSMITTAL SHEET FOR NOTICE  
OF INTENDED ACTION

Control: 810

Department or Agency: Alabama Department of Revenue

Rule No.: 810-12-1-.03

Rule Title: Waiver And Agreement - 100% Penalty

Intended Action Repeal

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved? No

To what degree?: N/A

Is the increase in cost more harmful to the public than the harm that might result from the absence of the proposed rule? NA

Are all facets of the rule-making process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule? No

.....  
Does the proposed rule have an economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.  
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Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.

Signature of certifying officer

Cameran Clark  
Cameran Clark

Date

Thursday, June 13, 2024

REC'D & FILED

JUN 13, 2024

LEGISLATIVE SVC AGENCY

ALABAMA DEPARTMENT OF REVENUE

NOTICE OF INTENDED ACTION

**AGENCY NAME:** Alabama Department of Revenue

**RULE NO. & TITLE:** 810-12-1-.03 Waiver And Agreement - 100% Penalty

**INTENDED ACTION:** Repeal

**SUBSTANCE OF PROPOSED ACTION:**

In compliance with Circuit Court decision 01-CV-2017-904133.00 STATE OF ALABAMA DEPT. OF REVENUE V. TY P. TAYLOR, the below rule has been reviewed and is being repealed.

**TIME, PLACE AND MANNER OF PRESENTING VIEWS:**

A public hearing will be conducted at 1:30 P.M. on Tuesday, August 06, 2024 via web-conference. To participate in the upcoming web-conference public hearing please contact the Tax Policy and Governmental Affairs Division at Taxpolicy@revenue.alabama.gov or 334-242-1380 to obtain the appropriate sign-in information for a specific public hearing date. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/tax-policy/>.

All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also may present their views during the web-conference.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Tuesday, August 6, 2024

**CONTACT PERSON AT AGENCY:**

Meagan Barrett  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380

*Cameron Clark*

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Cameron Clark

(Signature of officer authorized  
to promulgate and adopt  
rules or his or her deputy)

810-12-1-.03

**Waiver And Agreement - 100% Penalty (Repealed)**

~~(1) A person potentially responsible for trust-fund taxes due the Department of Revenue may execute a waiver of the limitation period for the assessment of a 100% penalty either before or after an assessment of the trust-fund taxes against the corporation or partnership has been entered. Such waiver does not mean that the person concedes liability for the penalty, but allows the Department sufficient time in which to make a thorough determination of responsibility.~~ **(Repealed)**

~~(2) A person may concede liability for the trust fund taxes due the Department of Revenue from a corporation or partnership and execute an agreement to the assessment and collection of the 100% penalty either before or after an assessment of the taxes against the corporation or partnership has been entered. Such agreement shall constitute a final assessment of the 100% penalty and may support the issuance of process such as a levy and execution, or any other collection procedure, just as any other final assessment of a tax. The final assessment of the 100% penalty as agreed by such person constitutes a judgment equivalent to that of a Circuit Court of Alabama.~~

**Author:** Robert E. Brashears, Chief, Collections Division, Alabama Department of Revenue

**Statutory Authority:** Code of Ala. 1975., §40-29-72(a).

**History:** Adopted August 12, 1986; filed August 18, 1986.

**Repealed:** Published ; effective .