

APA-1

TRANSMITTAL SHEET FOR NOTICE
OF INTENDED ACTION

Control: 810

Department or Agency: Alabama Department of Revenue

Rule No.: 810-12-1-.04

Rule Title: Jeopardy Assessment - 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

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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-.04 Jeopardy Assessment - 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 OF REVENUE V. TY P. TAYLOR, the below rule has been reviewed and is being repealed.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

Cameron Clark

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

810-12-1-.04

Jeopardy Assessment - 100% Penalty (Repealed)

~~If the Department of Revenue determines that collection of the 100% penalty is in jeopardy, a final jeopardy assessment of the 100% penalty may be entered simultaneously with the Notice and Demand of the penalty against such person. Collection procedures, including a levy and execution, may be initiated immediately based upon the final jeopardy assessment unless and until the person assessed shall file an appeal therefrom in accordance with §40-2-22, Code of Ala. 1975. (Repealed)~~

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

Statutory Authority: Code of Ala. 1975., §40-29-73(b)(5).

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

Repealed: Published ; effective .