

ALABAMA TAX TRIBUNAL
ADMINISTRATIVE CODE

CHAPTER 887-X-1
GENERAL INSTRUCTIONS

887-X-1-.06 Orders Of The Tax Tribunal.

(1) The Tax Tribunal shall issue written decisions, which shall contain findings of fact and conclusions of law.

(a) A Tax Tribunal Judge may issue a preliminary order for any reason specified in Reg. 3(f)(1).

(b) A Tax Tribunal Judge may issue an opinion and preliminary order after a hearing in the case or otherwise, as deemed appropriate by the Tax Tribunal Judge. The opinion and preliminary order may direct the Department to recompute the taxpayer's liability or the amount of refund due, or for any party to take such action as deemed appropriate by the Tax Tribunal Judge.

(c) A Tax Tribunal Judge shall issue a final order in all cases. The final order may dismiss an appeal for lack of jurisdiction or other cause, or grant such relief and invoke such remedies as deemed necessary by the Tax Tribunal Judge for a fair and complete resolution of all matters in dispute.

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Statutory Authority: Code of Ala. 1975, §40-2B-1

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