

**ALABAMA TAX TRIBUNAL
ADMINISTRATIVE CODE**

**CHAPTER 887-X-1
GENERAL INSTRUCTIONS**

887-X-1-.08

Appeals To Circuit Court.

(1) A taxpayer, a self-administered county or municipality whose tax appeals are within the jurisdiction of the Tax Tribunal, or the Department, may appeal from a final or other appealable order issued by the Tax Tribunal by filing a notice of appeal to the appropriate circuit court within 30 days from the date of entry of the order, as follows:

(a) An appeal by the Department or any self-administered county or municipality shall be filed with the circuit court of the county where the taxpayer resides or has a principal place of business;

(b) If the taxpayer does not reside or have a principal place of business in Alabama, an appeal by any party shall be filed in Montgomery County Circuit Court;

(c) An appeal by the taxpayer shall be filed in Montgomery County Circuit Court, or in the circuit court in the county where the taxpayer resides or has a principal place of business;

(2) If a taxpayer appeals from a final order involving a final assessment, the taxpayer shall, within the 30 day appeal period, satisfy one of the security requirements under Section 40-2A-7(b) (5)b.2.

(3) A copy of the notice of appeal filed in circuit court shall be filed with the Tax Tribunal within the 30 day appeal period.

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

History: New Rule: Filed September 9, 2014 effective October 14, 2014.