TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control 810 Department or Agency REV	ENUE
Rule Nos. 810-14-1-,21	
Rule Title: Procedures if Refunds Granted; Credit	t of Refund; Payment of Other Taxes; Payment of
New; _XX _Amend;Repeal;Adopt b	y Reference
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 and, if so, to what degree?	No
Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule?	
Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?	Yes
*************************************	·····································
Does the proposed rule have any economic impact?	No.
If the proposed rule has an economic impact, the proposed in accordance with subsection (f) of S	oposed rule is required to be accompanied by a fiscal Section 41-22-23, Code of Alabama 1975.
Certification of Authorized Official	情有朝鲜最大我们如水也有去长老我的水的清洁的的最大要求为加水的非常的的最大的大大的比较的的水和的大力的最大的水形
	proposed in full compliance with the requirements of hat it conforms to all applicable filing requirements of tive Reference Service.
Signature of certifying officer	0.30
Date 7/21/14	

ECONOMIC IMPACT STATEMENT FOR APA RULE (Section 41-22-23(f))

Control No	o. <u> </u>	_ De	partment or A	gency <u>REVENUE</u>	.		
Rule No:	810-14-1	121					
Rule Title: Interest	Proce	dures i	f Refunds Grante	d; Credit of Refund;Pay	ment of Other Taxes; Payment of		
****	New	Х	Amend	Repeal	Adopt by Reference		
• NO O YES		This rule has no economic impact. This rule has an economic impact, as explained below:					
1.	NEEL)/EXP	ECTED BENE	FIT OF RULE:			
2.	EFFI	CIENT	, AND FEASIE	•	LE IS THE MOST EFFECTIVE LLOCATING RESOURCES		
3.	EFFE	CT O	F THIS RULE	ON COMPETITION	:		
4.	THE		RAPHICAL A	ON COST OF LIVIN REA WHERE THE I	NG AND DOING BUSINESS IN RULE IS TO BE		
5.				ON EMPLOYMENT IS TO BE IMPLEME	IN THE GEOGRAPHICAL ENTED:		
6.			F REVENUE IG THIS RULE		IMPLEMENTING AND		
7.	AFFE	CTEL	PERSONS, I	NCLUDING ANALY	IC IMPACT OF THIS RULE O SIS OF PERSONS WHO WIL BENEFIT FROM THE RULE		

- 8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:
- 9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
- 10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
- 11. OTHER COMMENTS:

ALABAMA DEPARTMENT OF REVENUE Tax Policy & Research Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-13-101	Scope of Division 13
810-14-102	Guidelines for Granting Administrative Reviews
810-14-1-,16	Uniform Revenue Procedures Appeal from Final Assessment
810-14-1-:21	Procedures if Refunds Granted; Credit of Refund; Payment of
	Other Taxes; Payment of Interest
810-14-122	Denial or Revocation of Licenses, Account Numbers, Permits and
	Certificates (Including Motor Vehicle Certificates of Title)

INTENDED ACTION: Amend the above rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rules to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

RULE NO. & TITLE

810-14-1-.24 Appeals to the Administrative Law Division - Authority of

Administrative Law Judge

INTENDED ACTION: Repeal and Replace

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the existing language in the above rule and replace it with new language to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 1:30 p.m. on Wednesday, September 10, 2014, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

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 during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, September 10, 2014

CONTACT PERSON AT AGENCY:

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

Michael D. Gamble, Secretary
Alabama Department of Revenue

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810-14-1-.21 <u>Procedures if Refunds Granted; Credit of Refund; Payment of Other</u> Taxes; Payment of Interest.

- (1) If a petition is granted, or the Department, the Administrative Law Division Alabama Tax Tribunal, or a court otherwise determines that a refund is due, the overpayment shall be refunded to the taxpayer by the state, county, municipality, etc. Interest at the rate established by Section 40-1-44, Code of Alabama 1975, will be accrued and included in such refund.
- (2) Whenever any petition for refund is granted, the Department may first credit any overpayment, plus applicable interest, against any other outstanding final tax liabilities due and owing by the taxpayer. In the case of income taxes, any overpayment shall also be subject to the setoff provisions of Section 40-18-100, et. seq. <u>Code of Alabama 1975</u>. Any balance which might then be due to the taxpayer shall be refunded. The taxpayer shall be provided with written notice as to the amount of overpayment, the amount credited for payment to other taxes, and the amount being refunded.
 - (3) An outstanding final tax liability is:
 - (a) a final assessment;
 - (b) an admitted liability on a tax return filed by or on behalf of the taxpayer;
- (c) a liability to which the taxpayer has consented in writing to the amount due; or
- (d) a liability resulting from an attempted payment of taxes by a check that was not honored by the bank for any reason.

Author: Patricia Toles George Mingledorff, Charla Doucet

Authority: Sections 40-2A-7(a)(5), and 40-2A-7(c)(4), Code of Alabama 1975 and

Act 2014-146

History: New rule: Filed July 16, 1993, effective August 19, 1993.

Amended: Filed January 19, 1996, effective May 7, 1996.