

## ALABAMA TAX TRIBUNAL

|                           |   |                         |
|---------------------------|---|-------------------------|
| CELL KING, INC.           | § |                         |
| d/b/a E-Z COMMUNICATIONS, | § |                         |
| Taxpayer,                 | § | DOCKET NO. S. 14-499-JP |
| v.                        | § |                         |
| STATE OF ALABAMA          | § |                         |
| DEPARTMENT OF REVENUE.    | § |                         |

### FINAL ORDER OVERRULING TAXPAYER'S APPLICATION FOR REHEARING

The Alabama Department of Revenue entered a final assessment of state sales tax against Cell King Inc., concerning prepaid wireless service. The Taxpayer timely appealed the assessment. On January 29, 2021, the Alabama Tax Tribunal issued an Opinion and Final Order upholding the assessment. The Taxpayer has timely applied for rehearing.

In its application, the Taxpayer makes the same arguments as before. Because those arguments were considered and addressed in the Opinion and Final Order, the analysis will not be repeated here.

The Taxpayer's Application for Rehearing is overruled. It is so ordered.

Entered February 22, 2021.

*Isi Jeff Patterson*  
JEFF PATTERSON  
Chief Judge  
Alabama Tax Tribunal

jp:cm

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