

ALABAMA TAX TRIBUNAL

IPSCO STEEL (ALABAMA), INC.,	§	
Taxpayer,	§	DOCKET NOS. S. 07-370-JP
v.	§	S. 10-269-JP
		S. 11-564-JP
		S. 12-1435-JP
STATE OF ALABAMA	§	
DEPARTMENT OF REVENUE.		

FINAL ORDER OVERRULING TAXPAYER'S APPLICATION FOR REHEARING

On April 3, 2018, the Alabama Tax Tribunal entered a Final Order in the above-styled cases. In that order, the Tribunal confirmed the amounts due to the Taxpayer pursuant to sales and use tax refund petitions which covered the periods of October 2001 through June 2014.

On April 19, 2018, the Tribunal received an Application for Rehearing from the Taxpayer, which states that the Taxpayer "petitions the Alabama Tax Tribunal for the Rehearing of two issues that the February 23, 2017, Opinion and Preliminary Order held in favor of the Department and against the Taxpayer." The Application for Rehearing is untimely.

Concerning rehearings before the Tribunal, the Alabama legislature stated the following:

Any party may apply for rehearing from any final order **or opinion and preliminary order** of the Alabama Tax Tribunal; provided, however, the application must be filed within 15 days from the date of entry **of such order**.

Ala. Code § 40-2B-2(l)(5) (emphasis added).

Here, the Taxpayer is applying for a rehearing of two rulings contained in a preliminary order that was entered on February 23, 2017. The Taxpayer's application was filed well beyond the 15-day statutory period. Thus, the Taxpayer's Application for Rehearing is overruled because of a lack of jurisdiction.

Entered April 24, 2018.

JEFF PATTERSON
Chief Judge
Alabama Tax Tribunal

jp:dr

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