

SERA-TEC BIOLOGICALS
223 North Center Drive
North Brunswick, NJ 08902,

Taxpayer,

v.

STATE OF ALABAMA
DEPARTMENT OF REVENUE.

STATE OF ALABAMA
DEPARTMENT OF REVENUE
ADMINISTRATIVE LAW DIVISION

DOCKET NO. S. 00-400

FINAL ORDER

The Department has responded to the Opinion and Preliminary Order entered on October 24, 2000. The Department does not agree that the facts in this case are similar in substance to the facts in *Alabama Plasma, Inc. v. State of Alabama*, S. 99-329 (Admin. Law Div. 10/13/00). Rather, the Department contends that because the Taxpayer failed to appear and present evidence at the September 28, 2000 hearing, it has failed to carry its burden of establishing that an exemption certificate is warranted.

Although I disagree with some of the legal arguments in the Department's response, I must agree that the Taxpayer has failed to present sufficient evidence for the Department to issue it an exemption certificate. Consequently, the Department's denial of the exemption certificate is affirmed.

This Final Order may be appealed to circuit court within 30 days pursuant to Code of Ala. 1975, ' 40-2A-9(g).

Entered November 2, 2000.