

MARY MCKINNEY  
201 BRUER ROAD  
DALEVILLE, AL 36322,

Taxpayer,

v.

STATE OF ALABAMA  
DEPARTMENT OF REVENUE.

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STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE LAW DIVISION

DOCKET NO. INC. 06-915

### FINAL ORDER

In December 2004, the Department garnished two certificates of deposit at Colonial Bank to satisfy an outstanding liability of Aaron Copeland. The CDs were jointly owned by Copeland and the Taxpayer in this case, Mary McKinney.

The Taxpayer subsequently petitioned for a refund of the amounts. The Department denied the refund. The Taxpayer appealed to the Administrative Law Division pursuant to Code of Ala. 1975, §40-2A-7(c)(5)a. A hearing was conducted on January 11, 2007. Ben Armstrong represented the Taxpayer. Assistant Counsel Billy Young represented the Department.

The Taxpayer contends that she contributed the entire amounts of the CDs, and that she is entitled to a refund based on *Amarlite Architectural Products, Inc. v. Copeland Glass Company, Inc.*, 601 So.2d 414 (Ala. 1992).

The Department does not dispute that if the Taxpayer contributed the entire amounts used to purchase the CDs, it should not have garnished the amounts to pay Aaron Copeland's liability. At the January 11 hearing, the Department requested that the Taxpayer present certain information showing that she used her money to purchase the CDs. The Taxpayer submitted the information. A copy of the Department's response is enclosed with the Taxpayer's copy of this Order.

The Department indicates that the Taxpayer is due a refund of \$10,337.21, plus applicable interest. Judgment is entered accordingly. The Department should issue the refund in due course.

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

Entered March 13, 2007.

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BILL THOMPSON  
Chief Administrative Law Judge

bt:dr

cc: Warren W. Young, Esq.  
Benjamin S. Armstrong, Esq.  
Kim Peterson