

TIMOTHY SADIE
1879 BROOKSTONE DRIVE
MONTGOMERY, AL 36117,

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STATE OF ALABAMA
DEPARTMENT OF REVENUE
ADMINISTRATIVE LAW DIVISION

Taxpayer,

§

DOCKET NO. INC. 13-192

v.

§

STATE OF ALABAMA
DEPARTMENT OF REVENUE.

§

PRELIMINARY ORDER AND ORDER RESETTING HEARING

At the Taxpayer's request, the hearing set in this case for June 13, 2013 is reset for **9:30 a.m., August 22, 2013** in the Business Center of Alabama Building, Suite 301, 2 North Jackson Street, Montgomery, Alabama.

The Taxpayer has requested the "Rules and Procedures which govern the set hearing." A copy of Code of Ala. 1975, §40-2A-9(d), entitled "Hearings" is enclosed with the Taxpayer's copy of this Order.

The Taxpayer has also requested "Records pertaining to me from the Custodian of Records." While the rules of evidence applicable in circuit court apply in hearings before the Administrative Law Division, see Code of Ala. 1975, §40-2A-9(j), the circuit court discovery rules do not apply. "The Uniform Revenue Procedures Act at Code of Ala. 1975, §40-2A-7 et seq., does not include a discovery provision for appeals before the Administrative Law Division." *J.C. Penney Properties, Inc. & J.C. Penney Company, Inc. v. State of Alabama*, Dockets F. 95-219 & F. 96-140 (Admin. Law Div. Third Preliminary Order 8/6/97). Because the Administrative Law Division does not have the authority to subpoena documents or testimony, to order pre-hearing depositions or interrogatories, or to otherwise compel either party to produce evidence, the Taxpayer's request must be denied.

Entered June 13, 2013.

BILL THOMPSON
Chief Administrative Law Judge

bt:dr

cc: Lionel C. Williams, Esq. (w/enc.)
Timothy Sadie (w/enc.)
Kim Peterson