

## Alabama Tax Tribunal Administrative Rules Inventory

Executive Order 735, entitled “Reducing “Red Tape” on Citizens and Businesses Through a Moratorium on New Administrative Rules and by Establishing Goals for the Reduction of Existing Regulatory Burdens,” is designed to bring about a “twenty-five percent reduction in the number of discretionary regulatory restrictions on citizens and businesses contained in the Alabama Administrative Code” in order to “meaningfully reduce unnecessary government regulation.”

The Alabama Tax Tribunal is currently working on compliance with Phase I of the Order. Interested parties are invited to provide input by submitting comments about the regulations listed in the pages below to the Alabama Tax Tribunal at 7515 Halcyon Summit Drive, Suite 103, Montgomery, AL 36117.

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
887-X-1-.1	Scope of Rules	These regulations shall govern the procedures to be followed in all appeals filed with the Alabama Tax Tribunal.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.1	Scope of Rules	If there is no regulation applicable in a given circumstance and no controlling statutory provision or precedent, the Tax Tribunal Judge hearing the case shall prescribe the procedure or procedures to be followed.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.1	Construction of Rules	These regulations shall be liberally construed to allow substantial justice and a fair and complete resolution of all matters in dispute.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.1	References	All references herein to a particular “§” or “Section” shall mean and refer to the <u>Code of Ala. 1975</u> , as amended,	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.1	References	all references to “Title 40” shall mean and refer to Title 40 of the Code of Ala. 1975, as amended.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.2	Definition	The definitions set forth in Section 40-2A-3 shall apply to these regulations and generally to appeals before the Tax Tribunal.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.2	Definition	In addition, the following words and phrases shall have the following meanings:	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.2	Answer is a document required to be filed	Answer. A document required to be filed by the Department or a self-administered county or municipality in response to an appeal filed by a taxpayer or petitioner.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(2)	Jurisdiction	The Tax Tribunal shall not have jurisdiction to hear appeals of assessments of ad valorem taxes of real or personal property administered by the various counties in Alabama, except concerning the determination and assessment of public utility property under Chapter 21 of Title 40.	Ala. Code 1975 § 40-2B-2(q)	0

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
887-X-1-.3(2)	Jurisdiction	The Tax Tribunal also shall not have jurisdiction to hear Department personnel actions, any issue that is the subject of an action pending in state or federal court, or any action concerning the collection of any final tax liability owed the State	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(2)	Jurisdiction	nor shall the Tax Tribunal have jurisdiction to hear appeals of refunds denied by or final assessments entered by a self administered county or municipality filed after the self administered county or municipality has duly opted out and divested the Tax Tribunal of jurisdiction to hear such appeals.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(3)	Filing a notice of appeal	Any taxpayer entitled to appeal to the Tax Tribunal pursuant to subsection (a) above shall commence an appeal by filing a notice of appeal with the Tax Tribunal.	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(h)(1)	0
887-X-1-.3(4)(b)	Contents of notice of appeal	The notice of appeal shall identify or include: (i) the final assessment, denied refund, proposed adjustment by the Department to a net operating loss, or other act, proposed act, or refusal to act by the Department from which the taxpayer is appealing; (ii) the position of the appealing party; (iii) the relief sought; and (iv) the legal or other basis on which relief should be granted.	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(h)(1)	0
887-X-1-.3(4)(b)	Failure to include information in notice of appeal	Failure to include the above information shall not, by itself, be grounds for dismissal of the appeal.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(4)(b)	Taxpayer may be required to file an amended notice of appeal	The Tax Tribunal Judge may require the taxpayer to file an amended notice of appeal if additional information is deemed necessary.	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(h)(1)	0

## Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
887-X-1-.3(5)(a)	Transmission of notice of appeal	the Tax Tribunal shall submit a copy of the appeal, with attachments, if any, to the Department's Legal Division, with a Notice to Legal Division directing the Legal Division to file an Answer in the case within 45 days after receipt of the Notice	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(5)(a)	Notifying the Taxpayer	The Tax Tribunal shall also notify the taxpayer or the taxpayer's representative that it has received the appeal, and the date on which the Notice to Legal Division was transmitted to the Legal Division.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(5)(a)	When Notice to Legal is deemed received	A Notice to Legal Division shall be deemed received by the Legal Division 3 business days from the date on which the Tax Tribunal transmits the Notice to Legal Division to the Legal Division, or the date on which the notice is file stamped as received by the Legal Division, whichever occurs first.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(5)(b)	Transmission of notice of appeal	If an appeal involves a self administered county or municipality, the Tax Tribunal shall mail a copy of the appeal, with attachments, if any, by U.S. mail with delivery confirmation or certified U.S. mail, to the administrator or clerk of the subject self administered county or municipality with a Notice to County or Notice to Municipality or its designee, if any, directing the county, municipality, or designee to file an Answer within 45 days after receipt of the Notice.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(5)(b)	Notification of the taxpayer	The Tax Tribunal shall also notify the taxpayer or the taxpayer's representative that the Tax Tribunal has received the appeal, and the date on which the Notice to County or Notice to Municipality was transmitted to the county, municipality, or designee.	Ala. Code 1975 § 40-2B-2(q)	0

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
887-X-1-.3(5)(b)	When Notice to County or Municipality is deemed received	A Notice to County or Notice to Municipality shall be deemed received by the county, municipality, or designee 3 business days from when the Tax Tribunal transmits the Notice to County or Notice to Municipality to the county, municipality, or designee, or the date on which it is received by the county, municipality, or designee, whichever occurs first.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(5)(b)	Answer filed by designee	If the Answer is filed by a designee representing a self-administered county or municipality or multiple self-administered counties and municipalities, the timely filing of the Answer by the designee shall constitute the timely filing of an Answer by all self-administered jurisdictions represented in the appeal.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(5)(c)	Failure to file answer	If the Department’s Legal Division or a self administered county or municipality fails to file its Answer or file a written extension request with the Tax Tribunal within the 45 day period, or, if an extension is requested and granted, within the extended period, the Tax Tribunal shall grant the relief requested by the taxpayer.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(5)(c)	Provide notice that the Answer is due	As a courtesy, the Tax Tribunal shall within 10 days before the Answer due date provide the Legal Division or the self administered county or municipality or designee required to file the Answer with notice by electronic transmission that the Answer is due	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(5)(c)	Self-administered county or municipality or	As a courtesy, the Tax Tribunal shall within 10 days before the Answer due date provide the Legal Division or the self administered county or municipality or designee required to file	Ala. Code 1975 § 40-2B-2(q)	0

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
	designee required to file the Answer	the Answer with notice by electronic transmission that the Answer is due		
887-X-1-.3(5)(c)	Failure to transmit notice	the Tax Tribunal's failure to transmit the notice and/or the failure of the Legal Division or self administered county or municipality or designee to receive the notice shall not relieve the Legal Division or self administered county or municipality or designee of the duty to timely file the Answer.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(6)(a)	Copy of answer submitted to taxpayer	A copy of the Answer shall be submitted to the taxpayer or taxpayer's representative after the Answer is filed with the Tax Tribunal.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.3(6)(c)	Conform to the evidence	The notice of appeal and any subsequent pleadings submitted by the parties shall be deemed to conform to the evidence submitted by the parties.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.4(2)	Hearing procedures for Judge	If a hearing is conducted in a case, the Tax Tribunal Judge shall conduct the hearing substantially as follows...	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.4(2)(b)	Testimony must be under oath	All testimony shall be under oath.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.4(2)(b)	Submission of briefs	If a hearing is conducted in a case, the Tax Tribunal Judge shall conduct the hearing substantially as follows... (e) Require the submission of briefs	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.4(3)	Hearings open to public	Hearings before the Tax Tribunal shall be open to the public	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.4(4)(b)	Location of hearing	If the appeal involves only one self-administered county or municipality, the Tax Tribunal shall, upon request, conduct the hearing in the county seat of the subject county or the county seat of the county in which the subject municipality is located,	Ala. Code 1975 § 40-2B-2(q)	0

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
		or, at the discretion of the Tax Tribunal Judge, at the nearest Department Taxpayer Service Center.		
887-X-1-.4(4)(b)	Location of hearing	If an appeal involves more than one self administered county or municipality, the Tax Tribunal shall conduct the hearing at a Department Taxpayer Service Center or other location that is, in the Tax Tribunal Judge's discretion, most convenient to the counties and/or municipalities involved in the case.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.4(5)	Hearings to be informal where taxpayer does not have an attorney	Hearings involving taxpayers that appear pro se or that are represented by an authorized representative who is not an attorney shall be informal in nature.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.5	Requirements to introduce an affidavit	Any party that intends to submit a sworn affidavit in lieu of testimony must attest that the affiant is unavailable or that the affiant's presence would be unduly burdensome, and also submit a copy of the affidavit to the Tax Tribunal at least 30 days before the date set for the hearing.	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.5	opportunity to object	The Tax Tribunal shall provide the opposing party with a copy of the affidavit, and allow that party 10 days to object to the affidavit.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.5	Judge's discretion to accept affidavit	If the opposing party timely objects, the Tax Tribunal Judge shall thereafter have discretion to allow or disallow the affidavit, or to take such other action as deemed appropriate under the circumstances.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.6(1)	Content of decisions	The Tax Tribunal shall issue written decisions...	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.6(1)	Content of decisions	written decisions...shall contain findings of fact and conclusions of law.	Ala. Code 1975 § 40-2B-2(q)	0

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
887-X-1-.6(1)(c)	Judge to issue a final order	A Tax Tribunal Judge shall issue a final order in all cases.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.7(1)	Requirements for application for rehearing	The application must specify the reasons and supporting arguments why such order is incorrect and should be reconsidered.	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(l)(5)	0
887-X-1-.7(1)	Tax Tribunal to serve a copy of application	The Tax Tribunal shall serve a copy of a timely filed application for rehearing on the opposing party	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.7(1)	Tax Tribunal to issue final order on rehearing	The Tax Tribunal Judge shall thereafter, with or without a hearing, issue a final or other order on rehearing, as appropriate under the circumstances.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.7(2)	Application for rehearing to suspend time for appeal	The timely filing of an application for rehearing shall suspend the time for filing an appeal to circuit court.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.7(2)	Application for rehearing to suspend time for appeal	The time for filing a notice of appeal to circuit court shall begin anew on the date the final order on rehearing is entered.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.8(1)(a)	Where to file appeal from Tax Tribunal	An appeal by the Department or any self-administered county or municipality shall be filed with the circuit court of the county where the taxpayer resides or has a principal place of business	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.8(1)(b)	Where to file appeal from Tax Tribunal	If the taxpayer does not reside or have a principal place of business in Alabama, an appeal by any party shall be filed in Montgomery County Circuit Court	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.8(1)(c)	Where to file appeal from Tax Tribunal	An appeal by the taxpayer shall be filed in Montgomery County Circuit Court, or in the circuit court in the county where the taxpayer resides or has a principal place of business	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(m)(2)b.	0



# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
887-X-1-.8(2)	Where to file appeal from Tax Tribunal	If a taxpayer appeals from a final order involving a final assessment, the taxpayer shall, within the 30 day appeal period, satisfy one of the security requirements under Section 40-2A-7(b)(5)b.2.	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(m)(3)	0
887-X-1-.8(3)	Copy of notice of appeal filed in circuit court be filed with Tax Tribunal	A copy of the notice of appeal filed in circuit court shall be filed with the Tax Tribunal within the 30 day appeal period.	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(m)(2)	0
887-X-1-.9(1)	Jurisdiction regarding self-administered counties or municipalities	The Tax Tribunal shall have jurisdiction to hear appeals of any final assessment or denied refund of any sales, use, rental, or lodgings tax levied or collected by or on behalf of any self-administered county or municipality, unless the self-administered county or municipality has duly opted-out and thereby divested the Tax Tribunal of jurisdiction over such appeals.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.9(1)	Procedure regarding self-administered counties or municipalities	If a self-administered county or municipality has not duly opted-out and divested the Tax Tribunal of jurisdiction, such appeals to the Tax Tribunal shall be governed by the procedures in these regulations and Section 40-2A-7.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.9(2)	Publish notice of opt-out list	The Tax Tribunal shall publish notice of the opt-out on its website within 7 days from the date it receives the ordinance or resolution	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.9(2)	Publish notice of opt-out list	except that any ordinance or resolution evidencing an election to opt-out that is received by the Tax Tribunal before October 1, 2014 shall be published on such website on October 1, 2014.	Ala. Code 1975 § 40-2B-2(q)	0

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
887-X-1-.9(2)	Effective date of notice of opt-out list	The election shall be effective on the date the notice is published.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.9(2)	Appeals regarding self-administered counties or municipalities that were pending before notice of opt out was published	Any appeal involving a self-administered county or municipality that was pending in the Tax Tribunal before notice of the opt-out election was published shall be heard and finally decided by the Tax Tribunal.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.9(3)	Publish notice of revocation of opt-out	The Tax Tribunal shall promptly publish notice of the revocation of the opt-out on its website within 7 days from the date it receives the ordinance or resolution	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.9(3)	Effective date of opt-out	the revocation shall be effective on the date the notice is published	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.9(3)	Tax Tribunal jurisdiction after revocation	The Tax Tribunal shall thereafter have jurisdiction to hear appeals of final assessments or denied refunds of the county's or municipality's sales, use, rental, or lodging taxes that are entered or denied after the date of publication of the notice.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.9(4)	Transfer of appeals	If an appeal is timely filed with the Tax Tribunal after a self-administered county or municipality has properly opted-out, the appeal shall be transferred to and deemed as timely filed with the county or municipality.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.9(4)	Transfer of appeals	if an appeal is timely filed with a self-administered county, municipality, or designee after the county or municipality has revoked the election to opt-out, the appeal shall be transferred to and deemed as timely filed with the Tax Tribunal.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.10(1)	Revenue Department to be represented	The Department shall be represented at any appeal or other proceeding before the Tax Tribunal by its legal counsel, assistant counsel, or special counsel acting in accordance with	Ala. Code 1975 § 40-2B-2(q)	0

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
		the authority and duties imposed under Sections 40-2-60 through 40-2-66.		
887-X-1-.10(1)	County/Municipality to be represented	Any self-administered county or municipality that has not opted-out and divested the Tax Tribunal of jurisdiction to hear its appeals shall be represented at any appeal or other proceeding before the Tax Tribunal by an attorney employed with or contracted for by the county or municipality, or any other authorized representative or designee of the county or municipality.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.11	Tax Tribunal to publish Orders of public interest	Final Orders and Opinion and Preliminary Orders that contain substantive information of public interest shall be published on the Tax Tribunal's website	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.11	Tax Tribunal to publish pending case list	The Tax Tribunal shall also publish on its website every January and July a list of all cases currently pending before the Tax Tribunal and the type or types of tax involved.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.12(1)	Tax Tribunal's authority regarding facial constitutional challenge	The Tax Tribunal...shall not have the authority to declare a statute, ordinance, or regulation unconstitutional on its face.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.13	Stipulations	The parties to a proceeding before the Tax Tribunal shall stipulate all relevant and non-privileged facts to the fullest extent practicable and to which complete or qualified agreement can or fairly should be reached.	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(j)(2)	0
887-X-1-.14(1)	Parties to cooperate regarding discovery	Before requesting formal discovery, however, the parties to an appeal shall make every reasonable effort to voluntarily and informally exchange information and evidence regarding any matter, not privileged, which is relevant to the subject matter involved in the appeal.	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(j)(1)	0

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
887-X-1-.14(1)	Parties to respond to discovery	If voluntary written questions are proffered by a party, the opposing party shall affirmatively respond to all questions that are relevant to the issue or issues involved in the case.	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.14(1)	Limit of discovery questions	Questions propounded pursuant to this paragraph shall be limited in number in accordance with the provisions of the Alabama Rules of Civil Procedure 33	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.14(1)	requirements for discovery responses	responses shall be executed under oath and in accordance with Alabama Rules of Civil Procedure 33(a) and (d).	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.14(2)	Requirements for petition for formal discovery	The petition shall (1) explain why the information could not be obtained by voluntary and informal exchange, and (2) identify the type or types of formal discovery requested.	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.14(2)	Requirements for request for formal discovery	The requesting party shall also serve a copy of the petition on the opposing party or the opposing party's authorized representative	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.14(3)	Discretion to allow formal discovery	Formal discovery authorized by subsection (b) of this regulation shall be allowed only in the discretion of the Tax Tribunal Judge, and only upon a showing that informal consultation and other communications, conducted in good faith, have failed to result in the voluntary exchange of information, documents, and other relevant and non-privileged evidence necessary to the resolution of the issue or issues in dispute in the appeal.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.14(3)	Determination of the type of discovery to be allowed	The Tax Tribunal Judge shall determine the type of discovery to be allowed, if any, after considering whether the discovery would be unduly burdensome or expensive, and in consideration of the amount in controversy, the extent of the parties' resources, and the necessity and relevance of the information requested.	Ala. Code 1975 § 40-2B-2(q)	0

# Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
887-X-1-.14(4)	Requirements for discovery requests	If discovery is allowed by the Tax Tribunal Judge, discovery requests propounded to a pro se party or to an authorized representative not authorized to practice law in this state or another jurisdiction, shall, at a minimum, include the following information...	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.14(4)	Requirements for discovery requests	the response must be signed under penalty of perjury	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.14(5)	Order for discovery	If discovery is allowed by the Tax Tribunal Judge, the Tax Tribunal Judge shall issue an order granting discovery...	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.14(5)	Order must include date	[Discovery order] shall specify therein a date on which discovery shall be completed.	Ala. Code 1975 § 40-2B-2(q)	0
887-X-1-.14(5)	Date discovery must be completed	[Discovery order] shall specify therein a date on which discovery shall be completed.	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.14(5)	Requirements for petition for additional time to respond to discovery	Such petition shall explain the reason why such additional time is required or necessary.	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.14(6)	Discovery to be in accordance with Rule 26 except as ordered	Except as ordered by the Tax Tribunal Judge, the methods of discovery allowed by this regulation shall be conducted in accordance with Alabama Rules of Civil Procedure Rule 26 (general provisions governing discovery), Rule 28 (persons before whom depositions may be taken), Rule 29 (authorizing modification of discovery procedures by written stipulation of the parties), Rule 30 (depositions), Rule 33 (interrogatories), Rule 34 (production of documents), and Rule 36 (requests for admissions)	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.15	Judge to have discretion whether to issue a	The discretion to issue subpoenas or subpoenas duces tecum shall rest solely with the Tax Tribunal Judge.	Ala. Code 1975 § 40-2B-2(q)	0

Phase I: Administrative Rule Inventory for Alabama Tax Tribunal

Due date: September 15, 2023 | Inventory current as of September 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
	subpoena or subpoena duces tecum			
887-X-1-.15	Witness fees	Any witness subpoenaed to testify or produce records, or whose deposition is taken, shall be paid by the requesting party the same fees and mileage as paid to individuals subpoenaed in a circuit court action in Alabama.	Ala. Code 1975 §§ 40-2B-2(q); 40-2B-2(j)(6)	1
887-X-1-.16	Requirements for request for joinder	A request for joinder shall be in writing, and shall be served upon all parties to the appeal and the person or persons sought to be joined.	Ala. Code 1975 § 40-2B-2(q)	1
887-X-1-.16	Requirements for request for joinder	[R]equest for joinder ... shall be served upon all parties to the appeal and the person or persons sought to be joined.	Ala. Code 1975 § 40-2B-2(q)	1