

ALABAMA TAX TRIBUNAL

RUSSELL COUNTY COMMUNITY §
HOSPITAL, LLC D/B/A JACK
HUGHSTON MEMORIAL HOSPITAL, §

Taxpayer, § DOCKET NO. COUNTY/CITY 21-124-LP
v.

§
RUSSELL COUNTY, ALABAMA, LEE
COUNTY, ALABAMA & PHENIX §
CITY, ALABAMA.

FINAL ORDER

This appeal involves the denial of refunds of sales and use tax for the periods August 2015 through February 2019, and an assessment of consumer's use tax for the periods October 1, 2018, through September 30, 2021, by Russell County, Lee County, and Phenix City ("the local jurisdictions") against the Taxpayer.

Avenu Insights has filed a response to the Tax Tribunal's Opinion and Preliminary Order, stating the amounts due for refund. Exhibits A and B to Avenu's response are hereby incorporated into this Final Order.

The Taxpayer has informed the Tax Tribunal that it agrees with Avenu's calculations.

Therefore, the local jurisdictions are directed to issue, in due course, refunds in the amounts set forth in Exhibits A and B, plus any additional statutory interest that is applicable. Judgment is entered accordingly.

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

Entered November 20, 2023.

/s/ *Leslie H. Pitman*
LESLIE H. PITMAN
Associate Tax Tribunal Judge

lhp:ac

cc: Brandon L. Peak, Esq.
Joseph M. Colwell, Esq.
Chan Gamble, Esq.
Kendrick E. Webb, Esq.
J. Mark Cowell, Esq.
David Johnston, Esq.

EXHIBIT A



Avenu Insights & Analytics, LLC
Compliance Audit Division

FINAL

Russell County Community Hospital, LLC
4401 Riverchase DR, Phenix City, AL 36867
Jack Hughston Memorial Hospital
4401 Riverchase Dr., Phenix City, AL 36867

Avenu Acct #: 140950
FEIN/SSAN:
Project ID:
Location ID: REFUND SUMMARY

Period: 03/01/2020 thru 11/30/2020
Auditor:
Auditor:
Interest Date: 10/12/2023

Billing Summary

Sales Tax

Audit: Sales Tax/REFUND SUMMARY

Adjustment Schedules: Refund Summary-Sales Tax

	Code	Tax Type	Tax	Interest	Penalty	Total	
1	7757	*Russell S&U (in CL of P.C. or Hurts	(114,353.85)	(15,130.83)	0.00	(129,484.68)	1
2	9383	*Phenix City S&U	(495,273.78)	(64,900.36)	0.00	(560,174.14)	2
	Total (2)		(609,627.63)	(80,031.19)	0.00	(689,658.82)	



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Period: 03/01/2020 thru 11/30/2020
Auditor:
Auditor:
Interest Date: 10/12/2023

Billing for *Russell S&U (in CL of P.C. or Hurtsboro) [

Sales Tax

Audit: Sales Tax/REFUND SUMMARY

Adjustment Schedules: Refund Summary-Sales Tax

	Period	Tax	Credits	Tax Due	Interest	Penalty	Total	
1	03/31/2020	0.00	7,210.25	(7,210.25)	(983.45)	0.00	(8,193.70)	1
2	04/30/2020	0.00	103,954.24	(103,954.24)	(13,753.04)	0.00	(117,707.28)	2
3	05/31/2020	0.00	1,385.33	(1,385.33)	(177.03)	0.00	(1,562.36)	3
4	06/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	4
5	07/31/2020	0.00	420.67	(420.67)	(51.52)	0.00	(472.19)	5
6	08/31/2020	0.00	1,383.36	(1,383.36)	(165.79)	0.00	(1,549.15)	6
7	09/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	7
8	10/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	8
9	11/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	9
Total (9)		0.00	114,353.84	(114,353.84)	(15,130.83)	0.00	(129,484.67)	



Avenu Insights & Analytics, LLC

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Period: 03/01/2020 thru 11/30/2020
Auditor:
Auditor:
Interest Date: 10/12/2023

Interest Detail for *Russell S&U (in CL of P.C. or Hurt

Sales Tax

	Period	Due Date	Amount Due	From	Through	APR	Factor	Mths/Days	Interest	
1	03/31/20	04/20/20	(7,210.25)	04/20/20	06/30/20	0.05	0.009836066	72	(70.92)	1
2			0.00	07/01/20	12/31/20	0.03	0.015081967	184	(108.74)	2
3			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(269.64)	3
4			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(71.90)	4
5			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(462.25)	5
			(7,210.25)					1270	(983.45)	
6	04/30/20	05/20/20	(103,954.24)	05/20/20	06/30/20	0.05	0.005737705	42	(596.46)	6
7			0.00	07/01/20	12/31/20	0.03	0.015081967	184	(1,567.83)	7
8			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(3,887.60)	8
9			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(1,036.69)	9
10			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(6,664.46)	10
			(103,954.24)					1240	(13,753.04)	
11	05/31/20	06/22/20	(1,385.33)	06/22/20	06/30/20	0.05	0.001229508	9	(1.70)	11
12			0.00	07/01/20	12/31/20	0.03	0.015081967	184	(20.89)	12
13			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(51.81)	13
14			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(13.82)	14
15			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(88.81)	15
			(1,385.33)					1207	(177.03)	
16	06/30/20	07/20/20	0.00	07/20/20	12/31/20	0.03	0.013524590	165	0.00	16
17			0.00	01/01/21	03/31/22	0.03	0.037397260	455	0.00	17
18			0.00	04/01/22	06/30/22	0.04	0.009972603	91	0.00	18
19			0.00	07/01/22	10/11/23	0.05	0.064109589	468	0.00	19
			0.00					1179	0.00	
20	07/31/20	08/20/20	(420.67)	08/20/20	12/31/20	0.03	0.010983607	134	(4.62)	20
21			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(15.73)	21
22			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(4.20)	22
23			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(26.97)	23
			(420.67)					1148	(51.52)	
24	08/31/20	09/21/20	(1,383.36)	09/21/20	12/31/20	0.03	0.008360656	102	(11.57)	24
25			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(51.73)	25
26			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(13.80)	26
27			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(88.69)	27
			(1,383.36)					1116	(165.79)	
28	09/30/20	10/20/20	0.00	10/20/20	12/31/20	0.03	0.005983607	73	0.00	28
29			0.00	01/01/21	03/31/22	0.03	0.037397260	455	0.00	29
30			0.00	04/01/22	06/30/22	0.04	0.009972603	91	0.00	30
31			0.00	07/01/22	10/11/23	0.05	0.064109589	468	0.00	31
			0.00					1087	0.00	
32	10/31/20	11/20/20	0.00	11/20/20	12/31/20	0.03	0.003442623	42	0.00	32
33			0.00	01/01/21	03/31/22	0.03	0.037397260	455	0.00	33
34			0.00	04/01/22	06/30/22	0.04	0.009972603	91	0.00	34
35			0.00	07/01/22	10/11/23	0.05	0.064109589	468	0.00	35
			0.00					1056	0.00	
36	11/30/20	12/21/20	0.00	12/21/20	12/31/20	0.03	0.000901639	11	0.00	36
37			0.00	01/01/21	03/31/22	0.03	0.037397260	455	0.00	37
38			0.00	04/01/22	06/30/22	0.04	0.009972603	91	0.00	38



Avenu Insights & Analytics, LLC

Compliance Audit Division

FINAL

Russell County Community Hospital, LLC 4401 Riverchase DR, Phenix City, AL 36867 Jack Hughston Memorial Hospital 4401 Riverchase Dr., Phenix City, AL 36867	Avenu Acct #: 140950 FEIN/SSAN: Project ID: Location ID: REFUND SUMMARY	Period: 03/01/2020 thru 11/30/2020 Auditor: Auditor: Interest Date: 10/12/2023
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Interest Detail for *Russell S&U (in CL of P.C. or Hurt

Sales Tax

Period	Due Date	Amount Due	From	Through	APR	Factor	Mths/Days	Interest	
39		0.00	07/01/22	10/11/23	0.05	0.064109589	468	0.00	39
		0.00					1025	0.00	
Total (39)		(114,353.85)					10328	(15,130.83)	



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Period: 03/01/2020 thru 11/30/2020
Auditor:
Auditor:
Interest Date: 10/12/2023

Billing for *Phenix City S&U [9383]

Sales Tax

Audit: Sales Tax/REFUND SUMMARY

Adjustment Schedules: Refund Summary-Sales Tax

	Period	Tax	Credits	Tax Due	Interest	Penalty	Total	
1	03/31/2020	0.00	33,939.38	(33,939.38)	(4,629.24)	0.00	(38,568.62)	1
2	04/30/2020	0.00	415,817.10	(415,817.10)	(55,012.24)	0.00	(470,829.34)	2
3	05/31/2020	0.00	5,541.33	(5,541.33)	(708.12)	0.00	(6,249.45)	3
4	06/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	4
5	07/31/2020	0.00	1,682.66	(1,682.66)	(206.06)	0.00	(1,888.72)	5
6	08/31/2020	0.00	5,533.41	(5,533.41)	(663.11)	0.00	(6,196.52)	6
7	09/30/2020	0.00	0.00	0.00	0.00	0.00	0.00	7
8	10/31/2020	0.00	0.00	0.00	0.00	0.00	0.00	8
9	11/30/2020	0.00	32,759.90	(32,759.90)	(3,681.59)	0.00	(36,441.49)	9
Total (9)		0.00	495,273.79	(495,273.79)	(64,900.36)	0.00	(560,174.15)	



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Period: 03/01/2020 thru 11/30/2020
Auditor:
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Interest Date: 10/12/2023

Interest Detail for *Phenix City S&U [9383]

Sales Tax

	Period	Due Date	Amount Due	From	Through	APR	Factor	Mths/Days	Interest	
1	03/31/20	04/20/20	(33,939.38)	04/20/20	06/30/20	0.05	0.009836066	72	(333.83)	1
2			0.00	07/01/20	12/31/20	0.03	0.015081967	184	(511.87)	2
3			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(1,269.24)	3
4			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(338.46)	4
5			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(2,175.84)	5
			(33,939.38)					1270	(4,629.24)	
6	04/30/20	05/20/20	(415,817.10)	05/20/20	06/30/20	0.05	0.005737705	42	(2,385.84)	6
7			0.00	07/01/20	12/31/20	0.03	0.015081967	184	(6,271.34)	7
8			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(15,550.42)	8
9			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(4,146.78)	9
10			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(26,657.86)	10
			(415,817.10)					1240	(55,012.24)	
11	05/31/20	06/22/20	(5,541.33)	06/22/20	06/30/20	0.05	0.001229508	9	(6.81)	11
12			0.00	07/01/20	12/31/20	0.03	0.015081967	184	(83.57)	12
13			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(207.23)	13
14			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(55.26)	14
15			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(355.25)	15
			(5,541.33)					1207	(708.12)	
16	06/30/20	07/20/20	0.00	07/20/20	12/31/20	0.03	0.013524590	165	0.00	16
17			0.00	01/01/21	03/31/22	0.03	0.037397260	455	0.00	17
18			0.00	04/01/22	06/30/22	0.04	0.009972603	91	0.00	18
19			0.00	07/01/22	10/11/23	0.05	0.064109589	468	0.00	19
			0.00					1179	0.00	
20	07/31/20	08/20/20	(1,682.66)	08/20/20	12/31/20	0.03	0.010983607	134	(18.48)	20
21			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(62.93)	21
22			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(16.78)	22
23			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(107.87)	23
			(1,682.66)					1148	(206.06)	
24	08/31/20	09/21/20	(5,533.41)	09/21/20	12/31/20	0.03	0.008360656	102	(46.26)	24
25			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(206.93)	25
26			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(55.18)	26
27			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(354.74)	27
			(5,533.41)					1116	(663.11)	
28	09/30/20	10/20/20	0.00	10/20/20	12/31/20	0.03	0.005983607	73	0.00	28
29			0.00	01/01/21	03/31/22	0.03	0.037397260	455	0.00	29
30			0.00	04/01/22	06/30/22	0.04	0.009972603	91	0.00	30
31			0.00	07/01/22	10/11/23	0.05	0.064109589	468	0.00	31
			0.00					1087	0.00	
32	10/31/20	11/20/20	0.00	11/20/20	12/31/20	0.03	0.003442623	42	0.00	32
33			0.00	01/01/21	03/31/22	0.03	0.037397260	455	0.00	33
34			0.00	04/01/22	06/30/22	0.04	0.009972603	91	0.00	34
35			0.00	07/01/22	10/11/23	0.05	0.064109589	468	0.00	35
			0.00					1056	0.00	
36	11/30/20	12/21/20	(32,759.90)	12/21/20	12/31/20	0.03	0.000901639	11	(29.54)	36
37			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(1,225.13)	37
38			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(326.70)	38



Avenu Insights & Analytics, LLC
Compliance Audit Division

FINAL

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Interest Detail for *Phenix City S&U [9383]

Sales Tax

Period	Due Date	Amount Due	From	Through	APR	Factor	Mths/Days	Interest	
39		0.00	07/01/22	10/11/23	0.05	0.064109589	468	(2,100.22)	39
		(32,759.90)					1025	(3,681.59)	
Total (39)		(495,273.78)					10328	(64,900.36)	

EXHIBIT B



Avenu Insights & Analytics, LLC

Compliance Audit Division

FINAL

Russell County Community Hospital, LLC 4401 Riverchase DR, Phenix City, AL 36867 Jack Hughston Memorial Hospital 4401 Riverchase Dr., Phenix City, AL 36867	Avenu Acct #: 140950 FEIN/SSAN: Project ID: Location ID: REFUND SUMMARY	Period: 02/01/2020 thru 02/28/2020 Auditor: Auditor: Interest Date: 10/12/2023
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Billing Summary

Consumer's Use Tax

Audit: Consumer's Use Tax/REFUND SUMMARY

Adjustment Schedules: Refund Summary-Consumer's Use Tax

	Code	Tax Type	Tax	Interest	Penalty	Total	
1	7757	*Russell S&U (in CL of P.C. or Hurts	(19,844.08)	(2,762.58)	0.00	(22,406.66)	1
2	9383	*Phenix City S&U	(5,167.63)	(726.73)	0.00	(5,894.36)	2
Total (2)			(24,811.71)	(3,489.31)	0.00	(28,301.02)	



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Billing for *Russell S&U (in CL of P.C. or Hurtsboro) [

Consumer's Use Tax

Audit: Consumer's Use Tax/REFUND SUMMARY

Adjustment Schedules: Refund Summary-Consumer's Use Tax

Period	Tax	Credits	Tax Due	Interest	Penalty	Total
1 02/29/2020	0.00	19,644.08	(19,644.08)	(2,762.58)	0.00	(22,406.66)
Total (1)	0.00	19,644.08	(19,644.08)	(2,762.58)	0.00	(22,406.66)



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Period: 02/01/2020 thru 02/28/2020
Auditor:
Auditor:
Interest Date: 10/12/2023

Interest Detail for *Russell S&U (in CL of P.C. or Hurt

Consumer's Use Tax

	Period	Due Date	Amount Due	From	Through	APR	Factor	Mths/Days	Interest	
1	02/29/20	03/20/20	(19,644.08)	03/20/20	06/30/20	0.05	0.014071038	103	(276.41)	1
2			0.00	07/01/20	12/31/20	0.03	0.015081967	184	(296.27)	2
3			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(734.63)	3
4			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(195.90)	4
5			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(1,259.37)	5
			(19,644.08)					1301	(2,762.58)	
Total (5)			(19,644.08)					1301	(2,762.58)	



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Project ID:
Location ID: REFUND SUMMARY

Period: 02/01/2020 thru 02/28/2020
Auditor:
Auditor:
Interest Date: 10/12/2023

Billing for *Phenix City S&U [9383]

Consumer's Use Tax

Audit: Consumer's Use Tax/REFUND SUMMARY

Adjustment Schedules: Refund Summary-Consumer's Use Tax

Period	Tax	Credits	Tax Due	Interest	Penalty	Total
1 02/29/2020	0.00	5,167.63	(5,167.63)	(726.73)	0.00	(5,894.36)
Total (1)	0.00	5,167.63	(5,167.63)	(726.73)	0.00	(5,894.36)



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Russell County Community Hospital, LLC
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Avenu Acct #: 140950
FEIN/SSAN:
Project ID:
Location ID: REFUND SUMMARY

Period: 02/01/2020 thru 02/28/2020
Auditor:
Auditor:
Interest Date: 10/12/2023

Interest Detail for *Phenix City S&U [9383]

Consumer's Use Tax

	Period	Due Date	Amount Due	From	Through	APR	Factor	Mths/Days	Interest	
1	02/29/20	03/20/20	(5,167.63)	03/20/20	06/30/20	0.05	0.014071038	103	(72.71)	1
2			0.00	07/01/20	12/31/20	0.03	0.015081967	184	(77.94)	2
3			0.00	01/01/21	03/31/22	0.03	0.037397260	455	(193.26)	3
4			0.00	04/01/22	06/30/22	0.04	0.009972603	91	(51.53)	4
5			0.00	07/01/22	10/11/23	0.05	0.064109589	468	(331.29)	5
			(5,167.63)					1301	(726.73)	
Total (5)			(5,167.63)					1301	(726.73)	