

ALABAMA TAX TRIBUNAL

MILL DYNAMICS, LLC. §
§
Taxpayer, § DOCKET NO. BPT. 23-802-JP
v. §
STATE OF ALABAMA §
DEPARTMENT OF REVENUE. §

FINAL ORDER DISMISSING APPEAL

This appeal involves the entry of final assessments of business privilege tax for 2018 through 2022. The Alabama Department of Revenue has filed a Motion to Dismiss.¹

The Notice of Appeal in this case was filed by Jordan Machine Company. However, the final assessments were entered against Mill Dynamics, LLC. Jordan Machine Company asserted that it purchased the assets of Mill Dynamics, LLC, from a bank that held the assets in foreclosure, but that Jordan Machine Company did not purchase the actual entity or assume any of its liabilities. Jordan Machine Company noted that it received the final assessments that were entered against Mill Dynamics. It contends, though, that it is not liable for the tax associated with Mill Dynamics.

The Revenue Department states that, if Jordan Machine Company is correct that it did not assume the tax liability of Mill Dynamics, then Jordan Machine Company has no authority to appeal the final assessments. The Revenue Department's

¹ Pursuant to Ala. Code 1975, § 40-2B-2(h)(3), the Revenue Department is responsible for serving a copy of the Answer “on the taxpayer's representative or, if the taxpayer is not represented, on the taxpayer.” If Jordan Machine Company, Inc., did not receive a copy of the Motion to Dismiss, it should contact the Tax Tribunal.

position is that the appeal should be dismissed for want of personal jurisdiction over the Taxpayer (Mill Dynamics, LLC) and for want of subject matter jurisdiction concerning the final assessments at issue. In short, the Revenue Department argues that Jordan Machine Company has no authority to contest the asserted tax liability of another taxpayer. The Revenue Department's position is well-taken. See Ala. Code 1975 § 40-2A-4(24), defining "taxpayer," and § 40-2A-7(b)(5)a., stating that "[a] taxpayer may appeal to the Alabama Tax Tribunal from any final assessment entered by the department...."

Therefore, this appeal is dismissed from the Tax Tribunal docket.

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

Entered October 30, 2023.

/s/ Jeff Patterson

JEFF PATTERSON

Chief Judge

Alabama Tax Tribunal

jp:ml:ac

cc: Gerald T. Lewis Jr., CPA
Ralph M. Clements, III, Esq.