ALABAMA TAX TRIBUNAL

GARY W. & MARY B. DAVIS,	§	
Taxpayer,	§	DOCKET NO. INC. 25-0737-LP
v.	§	
STATE OF ALABAMA DEPARTMENT OF REVENUE.	§	

OPINION AND SECOND PRELIMINARY ORDER

This appeal involves the entry by the Alabama Department of Revenue of a final assessment of income tax for 2024.

The Alabama Legislature amended Sections 40-2A-7 and 40-2A-8 of the Code of Alabama 1975 to extend the time period that taxpayers have to appeal to the Alabama Tax Tribunal. The amendment extends the time to file appeals from final assessments from 30 days after the date of mailing or personal service to 60 days. The amendment became effective on October 1, 2025.

In *Ex parte State, Dep't of Revenue*, the Alabama Supreme Court found that "[w]here a statute of limitations is changed before it has perfected a bar, and a longer period is prescribed, the full term fixed by the new law must lapse before the bar is complete." 667 So. 2d 1372, 1374 (Ala. 1995).

In altering the statute of limitations from 30 days to 60 days, the Legislature clearly intended to allow Taxpayers additional time to evaluate and appeal these assessments. As in *Ex parte State, Dep't of Revenue*, once the Legislature passed the law extending the statute of limitations for appealing a final assessment, the longer period applied to the Taxpayer's appeal. The law became effective on October 1, 2025. The final assessment was entered on September 23, 2025, and was not yet barred by the statute of limitations when the law took effect. Therefore, the Taxpayer's appeal was subject to the 60-day limit to

appeal. The Taxpayer's appeal was received by the Tax Tribunal on November 15, 2025. Thus, the appeal was timely.

The Revenue Department is directed to address the merits of the Taxpayer's appeal.

Entered November 12, 2026.

/s/ *Leslie Pitman*
LESLIE PITMAN
Chief Judge
Alabama Tax Tribunal

lp:ml:ka
cc: Gary & Mary Davis
Margaret Johnson McNeill, Esq.