

STATE OF ALABAMA §
DEPARTMENT OF REVENUE, §

STATE OF ALABAMA
DEPARTMENT OF REVENUE
ADMINISTRATIVE LAW DIVISION

v. §

DOCKET NOS. S. 91-193
S. 91-194

ADDISON STEEL TRUSS CO., INC. §
Highway 41, South
Addison, AL 35540, §

ADDISON TRUSS & BUILDING SUPPLY §
Highway 41, South
Addison, AL 35540, §

Taxpayers. §

ORDER OF DISMISSAL

These appeals involve two primary issues: (1) whether the Town of Addison ordinance that levied an additional one cent police jurisdiction sales tax was properly adopted by the Addison City Council as required by Code. of Ala. 1975, §11-45-2; and (2) whether the police jurisdiction tax is greater than the cost of services in the police jurisdiction and therefore in violation of Code of Ala. 1975, §11-51-91.

On the first issue, I clearly am not empowered to void a city ordinance by holding that it was illegally adopted. on the second issue if I found that the tax was in excess of the cost of services, again the relief would be to declare the ordinance illegal in violation of §11-51-91.

My authority as Administrative Law Judge for the Department and failures to act extends to rulings on actions and failures to act by the Department. The relief sought in these cases is beyond my authority to grant and therefore both appeals are dismissed from

the Administrative Law Division docket.

The Department is directed to make the assessments final. The Taxpayers can then appeal the final assessments to circuit court pursuant to Code of Ala. 1975, §40-2-22. The circuit court will be able to grant the relief sought by the Taxpayers, if appropriate.

Entered on January 16, 1992.

BILL THOMPSON
Chief Administrative Law Judge