STATE OF ALABAMA, DEPARTMENT OF REVENUE,	§	STATE OF ALABAMA DEPARTMENT OF REVENUE
	§	ADMINISTRATIVE LAW DIVISION
VS.	§	DOCKET NO. S. 92-246
DAVID & SUSAN GAMBLE 1201 Dodd Drive, S.W.	§	
Decatur, AL 35601,	§	
JOHN J. PETERS, Route 10, Box 133 Florence, AL 35633,	§	DOCKET NO. S. 92-248
ROY H. HEADRICK	§	DOCKET NO. S. 92-252
Route 3, Box 136 Pisgah, AL 35765,	§	DOCKET NO. 5. 72 232
	§	DOCKET NO. S. 92-253
WILLARD C. GASTON 269 County Road 24 Mt. Hope, AL 35653,	§	DOCKET NO. S. 92-253
	§	DOGUTT NO. 0 00 056
CHARLES W. WARHURST Route 1, Box 217-C	§	DOCKET NO. S. 92-256
Russellville, AL 35653,	§	
BENNIE HALE Route 2, Box 434	§	DOCKET NO. S. 92-257
Cherokee, AL 35616,		
NANCY A. PARSONS	§	DOCKET NO. S. 92-258
104 Willow Road Florence, AL 35630,	§	
GENE M. BULLINGTON	§	DOCKET NO. S. 92-259
P. O. Box 81 Tanner, AL 35671,	§	DOCKET NO. S. 92-239
REBECCA ANN WILSON Route 4, Box 461 Killen, AL 35645,	§	DOCKET NO. S. 92-261
	§	DOCKET NO. 5. 92-201
	§	
Taxpayers.	-	

FINAL ORDER

All of the above Taxpayers filed petitions for refund of casual sales tax with the Department concerning automobiles

purchased from the Tennessee Valley Authority (TVA). The Department denied the refunds and the Taxpayers appealed to the Administrative Law Division. The appeals were consolidated and set for hearing on December 2, 1992. The Taxpayers were notified of the hearing by certified mail but failed to appear. Assistant counsel Wade Hope appeared for the Department.

The issue in this case is whether vehicles purchased by the Taxpayers from the TVA were subject to the casual sales tax levied at Code of Ala. 1975, §40-23-100, et seq. That same issue was addressed in a previous administrative law case, State v. Meares, Docket No. S. 92-249, decided October 6, 1992. In Meares, I held that the casual sales tax was due on vehicles sold by the TVA. The reasoning is that the casual sales tax is on the purchaser, and consequently, tax is due as long as the purchaser is not exempt. The fact that the seller (TVA) may be exempt is not relevant. A copy of the Meares decision was sent to each of the above Taxpayers along with their notice of hearing, which probably explains why none of the Taxpayers appeared at the December 2nd hearing.

The $\underline{\text{Meares}}$ rationale should also be applied in this case. Accordingly, the refunds in issue were properly denied by the Department.

This Final Order may be appealed to circuit court within thirty days pursuant to Code of Ala. 1975, §40-2A-9(g).

Entered on December 4, 1992.

BILL THOMPSON Chief Administrative Law Judge