

HERBERT L. RABURN, Executor  
as Co-Executor of the  
Estate of James H. Neely  
1208 Cedardale Lane  
Birmingham, AL 35216,

Taxpayer,

v.

STATE OF ALABAMA  
DEPARTMENT OF REVENUE.

STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE LAW DIVISION

DOCKET NO. INC. 99-313

ORDER DENYING TAXPAYER-S  
MOTION FOR ATTORNEY FEES AND COURT COSTS

A Final Order was entered in this case on June 16, 2000 dismissing the final assessment in issue. The Taxpayer-s representative subsequently filed a motion with the Administrative Law Division to award the Taxpayer attorney fees and court costs. The motion is denied.

The Alabama Taxpayer Bill of Rights and Uniform Revenue Procedures Act, Code of Ala. 1975, ' 40-2A-1, et. seq., does not authorize the Administrative Law Division to award attorney fees to a winning party; nor is there any other Alabama statute that gives the Administrative Law Division that authority.

The Alabama Litigation Accountability Act, Code of Ala. 1975, ' 12-19-270, et. seq., does provide for the awarding of attorney fees and court costs in certain circumstances. However, that Act applies only to Any court of record in this state,@which does not include the Administrative Law Division. See, Code of Ala. 1975, ' 12-19-272(a).

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Entered July 20, 2000.

BILL THOMPSON  
Chief Administrative Law Judge