

UNIVERSAL PIPELINE, LLC AND	§	STATE OF ALABAMA
ITS SOLE MEMBER,		ALABAMA TAX TRIBUNAL
GENTRY WILLIAMS	§	
2410 BEAR CREEK ROAD E.		DOCKET NO. S. 14-203
TUSCALOOSA, AL 35405-8612,	§	
Taxpayer,	§	
v.	§	
STATE OF ALABAMA	§	
DEPARTMENT OF REVENUE.		

**FINAL ORDER ON DEPARTMENT'S
APPLICATION FOR REHEARING**

This appeal involves a disputed final assessment of consumer use tax for June 2009 through December 2012 entered against the above Taxpayer. An Opinion and Preliminary Order was entered directing the Revenue Department to recompute the use tax due by removing the materials used by the Taxpayer on the City of Northport project from the taxable base.

The Department responded that the final assessment should be reduced to \$5,228.69, plus additional interest of \$217.05 through May 15, 2015. A Final Order affirming the reduced amount due was entered on May 15, 2015. The Department timely applied for a rehearing.

The Taxpayer was directed to respond to the Tax Tribunal by June 26, 2015. It has failed to do so.

The Department's request to include the materials used by the Taxpayer on the City of Northport project from the taxable base is granted. The final assessment is affirmed. Judgment is entered against the Taxpayer for \$32,647.36. Additional interest is also due from the date the final assessment was entered, December 26, 2013. The May 21, 2015 Final Order is voided.

If the Taxpayer disagrees with this Final Order on Rehearing, it may apply for a rehearing within 15 days and explain why. Otherwise, this Final Order on Rehearing may be appealed to circuit court within 30 days pursuant to Code of Ala. 1975, §40-2B-2(m).

Entered July 13, 2015.

BILL THOMPSON
Chief Tax Tribunal Judge

bt:dr

cc: Margaret Johnson McNeill, Esq.
Gentry Williams (w/enc.)