

ALABAMA TAX TRIBUNAL

PHYSICAL SECURITY, LLC,	§	
Taxpayer,	§	DOCKET NO. CITY 17-100-JP
v.	§	DOCKET NO. CITY 17-104-JP
CITY OF BESSEMER.	§	

FINAL ORDER

These consolidated appeals involve the denial by the City of Bessemer of Physical Security, LLC's, request for a refund of local use tax (No. CITY 17-100-JP) and the entry of a final assessment of local use tax by the City against Physical Security (Taxpayer) (No. CITY 17-104-JP).

On February 24, 2021, the Alabama Tax Tribunal issued an Opinion and Preliminary Order ruling that the City's use tax was inapplicable to the Taxpayer as to the materials in question. Thus, the Tax Tribunal voided the final assessment and directed the City to issue a refund to the Taxpayer in the amount of \$51,257.79, plus additional interest.

The Tax Tribunal noted that the Taxpayer had requested an award of costs, including attorney fees, in its Notices of Appeal. Therefore, the Taxpayer was directed to submit to the Tax Tribunal legal authority and a factual statement to support its requests for costs.

The Taxpayer has notified the Tax Tribunal that it withdraws its requests for costs, including attorney fees.

Therefore, as decided and adjudged in the Opinion and Preliminary Order dated February 24, 2021, the City's final assessment is void and the City owes the Taxpayer a

refund of \$51,257.79, plus additional interest as required by law. The Taxpayer's requests for costs have been withdrawn.

This Final Order may be appealed to circuit court within 30 days, pursuant to Ala. Code § 40-2B-2(m).

Entered March 10, 2021.

/s/ Jeff Patterson

JEFF PATTERSON

Chief Judge

Alabama Tax Tribunal

jp:cm

cc: William T. Thistle, II, Esq.
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