

WILLIE L. & IVORY S. WILSON
515 S. Forsythe Avenue
Eufaula, AL 36027,

Taxpayers,

v.

STATE OF ALABAMA
DEPARTMENT OF REVENUE.

' STATE OF ALABAMA
' DEPARTMENT OF REVENUE
' ADMINISTRATIVE LAW DIVISION

' DOCKET NO. INC. 01-269

**FINAL ORDER DENYING DEPARTMENT-S
APPLICATION FOR REHEARING**

The Administrative Law Division entered a Final Order in this case on July 17, 2001 affirming the final assessments in issue. The Department has timely applied for a rehearing. The application is denied.

The Final Order granted the Department the relief it sought. The Department apparently objects to certain dicta in the Order. However, dicta is not binding, see *Piedmont Jaycees, Inc. v. State of Alabama*, S. 99-268 (Admin. Law Div. 7/24/01), and cases cited therein, and objection to dicta is not sufficient grounds for a rehearing.

This Final Order Denying Department-s Application for Rehearing may be appealed to circuit court within 30 days. Code of Ala. 1975, ' 40-2A-9(g).

Entered August 1, 2001.

BILL THOMPSON
Chief Administrative Law Judge

bt:dr

cc: David E. Avery, III, Esq.
Ivory Wilson
Kim Herman