



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner

MICHAEL E. MASON
Deputy Commissioner

MEMORANDUM

March 9, 2012

TO: COUNTY PROBATE JUDGES, COUNTY REVENUE COMMISSIONERS, COUNTY TAX ASSESSORS, COUNTY TAX COLLECTORS, COUNTY LICENSE COMMISSIONERS, COUNTY LICENSING OFFICIALS, COUNTY LICENSING INSPECTORS, COUNTY DIRECTORS OF REVENUE

FROM: JULIE P. MAGEE, COMMISSIONER, ALABAMA DEPARTMENT OF REVENUE

RE: INSTRUCTIONS CONCERNING INJUNCTION ORDER PENDING APPEAL – UNITED STATES V. ALABAMA, NO. 11 – 14532, U. S. COURT OF APPEALS, 11TH CIRCUIT

Attached is a copy of the injunction order pending appeal entered by the 11th Circuit Court of Appeals in the above-styled case on March 8, 2012. Pursuant to the instructions of this order, the State of Alabama is enjoined from the enforcement of Section 27 and Section 30 of H.B. 56, the Beason-Hammon Alabama Taxpayer and Citizen Protection Act (the "Act"). Section 30 of the Act concerns conducting business transactions with the State of Alabama and accordingly, concerns your responsibilities. Pursuant to the instructions of this order, you are enjoined from requiring any person conducting a business transaction with your office to prove his or her U.S. citizenship or lawful immigration status. You must comply with the provisions of this order until further notice.

In addition, please note that the provisions of this order remain in effect even if your county is granted access to the federal government's SAVE program or your county can verify an alien's immigration status through some other verification method with the U.S. Department of Homeland Security pursuant to 8 U.S.C. § 1373(c).

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 11-14532-CC

UNITED STATES OF AMERICA,

Plaintiff - Appellant
Cross Appellee,

versus

STATE OF ALABAMA,
GOVERNOR OF ALABAMA,

Defendants - Appellees
Cross Appellants,

No. 11-14535-CC

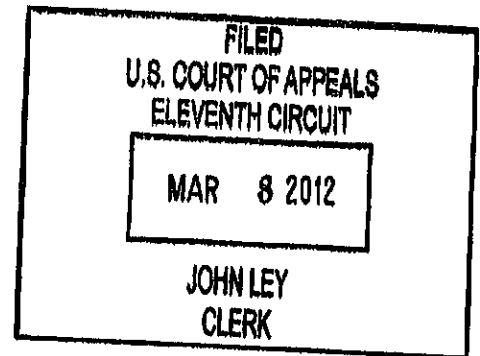
HISPANIC INTEREST COALITION OF ALABAMA,
AIDS ACTION COALITION, et al.

Plaintiffs - Appellants
Cross Appellees,

versus

GOVERNOR OF ALABAMA,
ATTORNEY GENERAL, STATE OF ALABAMA, et al.,

Defendants - Appellees
Cross Appellants,



SUPERINTENDENT OF HUNTSVILLE CITY SCHOOL SYSTEM, et al.,

Defendants - Appellees,

Appeals from the United States District Court
for the Northern District of Alabama

(March 8, 2012)

Before WILSON and MARTIN, Circuit Judges, and VOORHEES,* District Judge.

BY THE COURT:

These appeals involve challenges to the Beason-Hammon Alabama Taxpayer and Citizen Protection Act, Ala. Laws Act 2011-535 (H.B. 56). Upon consideration of the parties' briefs and the cited case law, and after having the benefit of oral argument, we modify the injunction entered by this court on October 14, 2011. *See United States v. Alabama*, No. 11-14532, 2011 WL 4863957 (order of motions panel granting in part and denying in part plaintiffs' motion for injunction pending appeal); 11th Cir. R. 27-1(g) (permitting the merits panel to "alter, amend, or vacate" the prior ruling of a motions panel).

We conclude that the plaintiffs in these matters have met their burden as to

* Honorable Richard L. Voorhees, United States District Judge for the Western District of North Carolina, sitting by designation.

two additional sections of H.B. 56. We therefore expand the October 14, 2011 order and hereby ENJOIN the State of Alabama's enforcement of Section 27 and Section 30 of H.B. 56 pending complete resolution of these appeals.

SO ORDERED.