

Section 40-7-58

Design and operation of system; advisory committee.

(a)(1) To ensure that local taxing jurisdictions have meaningful input into the development and operation of OPPAL, a state and local advisory committee is hereby established to review the design and operation of the system and to make recommendations regarding the system requirements and functionality to the Commissioner of Revenue.

(2) The advisory committee shall consist of the following individuals:

a. Two local tax officials appointed by the Association of Alabama Tax Administrators.

b. Two local tax officials appointed by the Alabama Association of Assessing Officials.

c. One county commissioner appointed by the Association of County Commissioners of Alabama.

d. One probate judge who serves as chair of the county commission appointed by the Alabama Probate Judges Association.

e. One representative of the business community, appointed by the Business Council of Alabama.

f. One representative of the retail community appointed by the Alabama Retailers Association.

g. One representative of the business community, appointed by the Alabama Chapter of the National Federation of Independent Businesses.

h. One representative of the Alabama Department of Revenue, appointed by the Revenue Commissioner, who shall serve as chair of the advisory committee.

(3) The advisory committee members shall receive no compensation or reimbursement of expenses from the state for serving on the advisory committee.

(b) The advisory committee shall meet with the Commissioner of Revenue and other employees of the Department of Revenue as the commissioner deems appropriate. The initial meeting of the advisory committee shall be at a time and place to be determined by the chair of the advisory committee and shall be held no later than September 30, 2014. At the initial meeting, the advisory committee shall organize itself and shall determine the timing and frequency of subsequent meetings.

(c) The role of the advisory committee shall be limited to providing input and recommendations on the development and functionality of the OPPAL system with

relation to the filing of business personal property tax returns utilizing the OPPAL system. The advisory committee shall make no review of the Department of Revenue's administration of property taxes or any other department matter beyond the OPPAL system.

(d) If the Revenue Commissioner fails to act on recommendations made by the advisory committee regarding OPPAL, the advisory committee, by majority vote, may appeal to the Legislative Council for a determination on whether the committee's recommendations shall be implemented. The determination of the Legislative Council shall be final.

(Act 2014-415, §4.)