

810-1-1-.01 Department Of Revenue, Creation And Organizational Structure. The Department of Revenue (hereafter referred to as the department) is created by authority of Code of Ala. 1975, §40-2-1, and is headed by the Commissioner of Revenue (hereafter referred to as the commissioner). In the absence of the commissioner, the Assistant Commissioner of Revenue shall direct the operations of the department. The organizational structure of the department is at the discretion of the commissioner. The individuals that head the various divisions of the department are appointed by the commissioner.

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Authority: Sections 40-2A-7(a)(5), 40-2-40, 40-2-41, Code of Alabama 1975

History: Amended: Filed May 13, 1999; effective June 17, 1999.