

810-14-1-.01    SCOPE OF THE RULES.    This chapter sets forth the rules to be used by the Alabama Department of Revenue in the administration of Chapter 2A of Title 40, Code of Alabama 1975 , passed during the 1992 regular legislative session. Chapter 2A of Title 40, Code of Alabama 1975, titled the "Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act," was enacted to provide equitable and uniform procedures for the operation of the Department and for all taxpayers when dealing with the Department. These rules are promulgated to implement the act and clarify the rights of the Alabama taxpayer and the role and responsibilities of the Department in administering the state's tax laws.

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