

810-14-1-.28 Disclosure of Statistical Information.

- (1) SCOPE. This regulation applies to the disclosure of statistical tax data.
- (2) DEFINITIONS. The following term has the meaning ascribed to it for purposes of this regulation, unless the context clearly indicates otherwise.
  - (a) Statistical Information. Any aggregate tax information which is compiled and/or assembled in a form that cannot be reasonably associated with, or otherwise identify, directly or indirectly, a particular taxpayer.
- (3) PURPOSE. The purpose of this regulation is to specify the procedures to be followed to disclose statistical data.
- (4) PROCEDURE. Statistical information may be released by the Commissioner, or Disclosure Officer, or a delegate, as follows:
  - (a) Periodic publications of collection and refund amounts by tax type shall be allowed, as included in the following:
    - (i) The monthly Revenue Abstract,
    - (ii) The Annual Report of the Department,
  - (b) Response to public information requests seeking Statistical Information related to the various department-administered taxes and fees.

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Authority: Sections 40-2A-7(a)(5) and 40-2A-10, Code of Alabama 1975  
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