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

(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 Ala. 1975
History: **Adopted** through APA July 16, 1993, effective August 19, 1993.
Amended: Filed January 20, 2011, effective February 24, 2011.
Repealed: September 21, 2020, effective