

Alabama Department of Revenue

News Release

May 15, 2007

St. Clair County Business Owner Sentenced on State Tax Evasion Charges

Ashville—A St. Clair County business owner was sentenced Tuesday, May 15, 2007, by Circuit Judge Donald Stewart following a guilty plea to multiple tax charges filed by the Alabama Department of Revenue.

Judge Stewart sentenced Jerry Tillman Green, 50 of 8930 Highway 411, Odenville, Ala., to a two-year suspended jail sentence, with two years' unsupervised probation, and ordered Green to pay full restitution of \$23,702.14 for unpaid Alabama and city of Moody sales taxes and state income taxes.

Green pleaded guilty to one count of sales tax evasion, three counts of submitting fraudulent state and local sales tax returns, and three counts of failure to file Alabama income tax returns.

Green, the proprietor of Moody Chevron, failed to report all taxable sales to the Alabama Department of Revenue for monthly reporting periods between March 2001 and May 2004. Green faced charges brought by the ADOR for both Alabama and the city of Moody sales taxes since the ADOR provides the local tax administration and collection service for the city.

Green also failed to file an Alabama individual income tax return for tax years 2000, 2001, and 2002 and report taxable income resulting from his business operation during those years.

State income and sales tax revenues are earmarked for the State Education Trust Fund.

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