



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
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Deputy Commissioner

NOTICE

To all persons subject to audit or collection activities by a private auditing and collection firm that has a contract or arrangement with a self-administered county or municipal governing authority:

Legislative Act No. 2016-406 amends Sections 40-2A-3, 40-2A-6, 40-2A-12, 40-2A-13, 40-2A-14, and 40-2A-15, Code of Alabama 1975, relating to the Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, to further define terms and further require the following: signed and dated written authorization for examining the books and records of a taxpayer under certain conditions; certain disclosures; provide the time frame in which a private auditing or collecting firm engaged by a self-administered municipality or county may commence an examination; certain confidentiality requirements; independent hearing or appeals officer; public official or employee of the taxing authority sign the final assessment; minimum education requirements for examiners of private auditing or collecting firms; and the Alabama Local Tax Institute of Standards and Training Board to establish a hotline to receive taxpayer complaints related to the activities of a private auditing or collecting firm.

In accordance with updated Section 40-2A-15(h), the Alabama Local Tax Institute of Standards and Training (ALTIST) Board has established a hotline for taxpayers to submit complaints related to the auditing or collection activities of a private auditing or collecting firm:

ALTIST Certified Auditors' Hotline

1-334-844-4706

Toll Free: 1-855-638-7092