

DEPARTMENT OF REVENUE POLICY REGARDING OPEN RECORDS REQUESTS

The Alabama Open Records Law, *Code of Alabama 1975*, § 36-12-40, provides that "[e]very citizen has a right to inspect and take a copy of any public writing of this state, except as otherwise expressly provided by statute."

It is the policy of the Department of Revenue, to comply with § 36-12-40 to allow citizens to inspect and take a copy of public records maintained by this office, unless the record is exempt from public disclosure. In accordance with state and federal laws, some department records may not be open for public inspection. For example, ongoing criminal investigations, tax returns and financial statements are examples of restricted records. In addition, certain records such as motor vehicle title and registration records have specific statutory disclosure requirements and are not subject to open record requests. Draft documents, such as versions of proposed administrative rules and legislation, used internally by the Alabama Department of Revenue, are not subject to disclosure under the Open Records Law. Draft documents shared externally, as well as internal and external correspondence, such as emails, on possible actions to be taken by Revenue, are also not subject to disclosure (see Attorney General Opinion 2017-036).

Every effort will be made to provide public records within a reasonable time period. Should the requestor prefer to inspect the records in person, an appointment should be made through the Tax Policy and Governmental Affairs Division. Access to and inspection of public records will be provided during the regular business hours of 8:00 a.m. to 5:00 p.m. at the offices of the Department of Revenue with a scheduled appointment. Citizens may be requested to provide identification prior to the inspection of requested documents. It is requested that citizens inspecting public records refrain from eating, drinking, and smoking in areas where such records are being inspected and copied. The Department of Revenue will determine reasonable limitations on the number of citizens who may inspect and copy records at one time so as not to disrupt the work of the employees of the Department of Revenue.

Citizens may make copies of available public records using their own equipment while viewing them at the offices of the Department. There will be a charge of \$1.00 per page for copies of public records made by Department of Revenue employees using state-owned copiers. Citizens must pay any outside costs incurred by the Department for providing copies of public records requested by citizens.

If you have questions about the Department's policy or need further assistance, please contact Mary Martin Mitchell, Acting Director of Tax Policy and Governmental Affairs Division at taxpolicy@revenue.alabama.gov or 334-242-1380.

Citizens wishing to obtain copies of public records must complete the fillable PDF request form and email the completed form to taxpolicy@revenue.alabama.gov or mail the completed form to:

**Open Record Requests
Alabama Department of Revenue
50 North Ripley Street, Room 4131
Montgomery, AL 36132-8510**

