

810-12-1-.04

Jeopardy Assessment - 100% Penalty (Repealed)

~~If the Department of Revenue determines that collection of the 100% penalty is in jeopardy, a final jeopardy assessment of the 100% penalty may be entered simultaneously with the Notice and Demand of the penalty against such person. Collection procedures, including a levy and execution, may be initiated immediately based upon the final jeopardy assessment unless and until the person assessed shall file an appeal therefrom in accordance with §40-2-22, Code of Ala. 1975. (Repealed)~~

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Statutory Authority: Code of Ala. 1975., §40-29-73(b)(5).

History: Adopted August 12, 1986; filed August 18, 1986.

Repealed: Published _____ ; effective _____ .