

Section 40-29-119**Periods of limitation on criminal prosecutions.**

(a) No person shall be prosecuted, tried, or punished for any of the various offenses arising under the revenue laws unless the indictment is found or the prosecution instituted within three years next after the commission of the offense, except that the period of limitation shall be six years:

(1) For offenses involving the defrauding or attempting to defraud the State of Alabama or any agency thereof, whether by conspiracy or not, and in any manner;

(2) For the offense of willfully attempting in any manner to evade or defeat any tax or the payment thereof;

(3) For the offense of willfully aiding or assisting in, or procuring, counseling, or advising, the preparation or presentation under, or in connection with any matter arising under, the statute revenue laws, of a false or fraudulent return, affidavit, claim or document (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document);

(4) For the offense of willfully failing to pay any tax, or make any return at the time or times required by law or regulations;

(5) For offenses described in Sections 40-29-115 and 40-29-116 (relating to false statements and fraudulent documents);

(6) For the offense described in Section 40-29-118 (relating to intimidation of officers and employees of the State of Alabama); or

(7) For the offense described in Section 40-29-121 (relating to the possession or use of an automated sales suppression device or phantom-ware).

(b) The time during which the person committing any of the various offenses arising under the revenue laws is outside the State of Alabama or is a fugitive from justice within the meaning of the Code of Alabama, shall not be taken as any part of the time limited by law for the commencement of such proceedings.

(Acts 1983, 4th Ex. Sess., No. 83-891, p. 128, §38; Act 2015-502, 1st Sp. Sess., §1.)