

Section 40-29-91**Jeopardy assessment - Other taxes.**

(a) If the commissioner or his delegate finds that a taxpayer designs quickly to depart from the State of Alabama or to remove his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect any tax imposed by this title other than income tax, the commissioner or his delegate may issue notice of such finding to the taxpayer by personal service or mailing to his/her last known address, together with a demand for immediate payment of the tax declared to be in jeopardy, including penalties and additions thereto and such tax, penalty, interest, and additions thereto shall be immediately due and payable. A final assessment of such tax may be entered immediately and if the assessment is not paid upon such demand of the commissioner or his delegate, the commissioner or his delegate may forthwith issue a warrant for levy and distraint of any personal property of the taxpayer which shall be collected in the same manner and with like effect as provided under Article 2 of this chapter.

(b) In the case of a tax for a current period, the commissioner or his delegate may declare the taxable period of the taxpayer immediately terminated and may at his discretion estimate the tax liability based upon the best information obtainable. Notice of such finding and declaration shall be issued to the taxpayer in the same manner as in subsection (a).

(c) When a jeopardy assessment has been made as provided in subsection (a), the collection of all or any part of such assessment may be stayed by filing with the commissioner or his delegate an approved bond conditioned upon the payment of the assessment together with applicable interest and costs of collection. The commissioner or his delegate shall have sole discretion to approve or disapprove the bond, but such approval shall not be unreasonably withheld.

(d) In any proceeding in court to contest the jeopardy assessment or to enforce payment of the taxes made due and payable by virtue of the provisions of this section, the finding of the commissioner or his delegate, made as herein provided, shall be for all purposes presumptive evidence of jeopardy.

(e) A final jeopardy assessment entered hereunder may be appealed to either the Alabama Tax Tribunal of the department or the appropriate circuit court of Alabama in the same manner as provided in Chapter 2B of this title for the appeal of final assessments. If the appeal is to the Alabama Tax Tribunal, the taxpayer must file the bond required by subsection (c). Provided further, an appeal from a final jeopardy assessment of the drugs and controlled substances excise tax levied by Chapter 17A of this title may only be taken to the appropriate circuit court.

(Acts 1983, 4th Ex. Sess., No. 83-891, p. 128, §28; Acts 1992, No. 92-186, p. 349, §79; Act 2015-316, §1; Act 2015-368, §1.)