

Section 40-2-11**Powers and duties generally.**

It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law:

(1) To have and exercise general and complete supervision and control of the valuation, equalization, and assessment of property, privilege, or franchise and of the collection of all property, privilege, license, excise, intangible, franchise, or other taxes for the state and counties, and of the enforcement of the tax laws of the state, and of the several county tax assessors and county tax collectors, probate judges, and each and every state and county official, board, or commission charged with any duty in the enforcement of tax laws, to the end that all taxable property in the state shall be assessed and taxes shall be imposed and collected thereon in compliance with the law and that all assessments on property, privileges, intangibles, and franchises in the state shall be made in exact proportion to the fair and reasonable market value thereof in substantial compliance with the law.

(2) To equalize, value, and assess or cause to be equalized, valued, and assessed any property subject to taxation, and such valuations and assessments it shall enter or cause to be entered in the proper assessment book, record, or minutes of the proper official, board, or tribunal; to set aside all assessments so entered in any assessment book, record, or minutes within any time before the end of the assessment year and, after 10 days' notice given the taxpayer, which notice shall be given by certified or registered mail, return receipt demanded, of the time and place of hearing, revalue and reassess said property and cause such revaluation and reassessment to be entered in the proper assessment book, record, or minutes in lieu of the original valuation and assessment; provided, that no reassessment or revaluation shall be made of any particular assessment from which an appeal is then pending, or if the valuation of the property for that year has been fixed on appeal by the circuit court or Supreme Court; provided further, that parties may appeal from such revaluation and assessment to the circuit court within like time and in like manner as from the valuation and assessment as fixed by the board of equalization.

(3) To confer with, advise, and direct the several county tax assessors, county tax collectors, probate judges, boards, or commissions and each and every state and county official charged with the assessment and collection of taxes as to their duties under the laws of this state.

(4) To direct actions to be instituted by the Attorney General, district attorneys, or attorneys especially employed for such purposes, with the approval of the Attorney General for the collection of any taxes or penalties due the state or any county, or to compel any officer or taxpayer to comply with the provisions of the tax laws; to direct actions, prosecutions, and proceedings to be instituted to enforce the laws of this state relating to taxes, penalties, forfeitures, and liabilities, and for the punishment of any public officers or any person or any officer or agent of any corporation, company, or association, trustee, or receiver for failure or neglect to comply with the provisions of the tax laws, and to cause complaints, informations, actions, or prosecutions to be made or instituted against any tax assessor, tax collector, probate judge, or other public official for the removal of such officers for official misconduct or neglect of duty and to further direct actions as may become necessary to obtain an order from a circuit court enjoining or restraining a taxpayer from continuing in business in Alabama whenever such taxpayer fails to collect, account for, and/or pay over any trust fund tax imposed by Sections 40-17-220, 40-17-325, 40-18-71, 40-21-82, 40-21-102, 40-21-121, 40-23-2, 40-23-61, 40-23-193, 40-26-1, or any other local sales, use, and gross receipts taxes collected by the department.

Such actions and proceedings may be instituted in the circuit court of any county in which the taxpayer resides or does business, or in the Circuit Court of Montgomery County, Alabama, and shall remain in effect until such time as the taxpayer has come into full compliance with the tax laws.

(5) To require district attorneys and the Attorney General of the state to commence and prosecute, within the respective jurisdictions or spheres of official duty of the officers, actions, proceedings, and prosecutions for penalties, forfeitures, impeachments, and punishments for violations of the tax laws of the state, to enter into agreements with district attorneys and the Attorney General of the state to reimburse those offices for reasonable fees or costs of actions, proceedings, and prosecutions, and to fund the reimbursements, in whole or in part, from penalties assessed and collected pursuant to Section 40-2A-11.

(6) To require any public official in the state to report information as to valuation, equalization, and assessment of property, privileges, franchises or intangibles, gross receipts, collections of taxes, receipts from licenses and other sources, methods of taxation, values or franchises, or intangible property, or assets subject to taxation, and such other information as may be needful in the work of the Department of Revenue in such forms and upon such blanks as the department may prescribe and furnish.

(7)a. To require individuals, partnerships, associations, corporations, trustees, and receivers, and the agents, officers, and employees thereof, to furnish information concerning their capital, funded or otherwise, gross receipts, net profits or income, excess profits, current assets and liabilities, values of franchises, intangibles, value of property, earnings, operating and other expenses, bonds, deeds, conduct of business, and all other facts, records, books, papers, documents, and other information of any kind demanded which may be needful in order to enable the department to ascertain the value and relative burden to be borne by every kind of property in this state and to ascertain the proper amount of license, privilege, excise, corporation, franchise, income, or ad valorem taxes.

b. To require reporting of retail sales and customer notification, within constitutional limitations, when the seller does not collect sales, use, or simplified sellers use tax on Alabama sales transactions, and to provide for penalties pursuant to Section 40-2A-11.

c. To require reporting of rental transactions of tangible personal property as defined in Section 40-12-220, when the property is classified as Class II or Class IV property under Section 40-8-1, by persons facilitating the transactions and to require notifications to the lessor when the lessor has not furnished evidence that it has acquired a license as required under Section 40-12-221, and to provide for penalties pursuant to Section 40-2A-11.

(8) To cause the deposition of witnesses residing within or without the state to be taken upon such notice to the interested party, if any, as the department may prescribe, in like manner as depositions of witnesses are taken in actions pending in circuit court, in any matter which the department has authority to investigate and determine. The depositions shall be taken upon a commission issued by the Department of Revenue, or the secretary thereof, in the name of the department, and returnable to the department.

(9) To visit, by the commissioner or by duly authorized agents, the several counties in the state for the purpose of investigating the work and methods of county tax assessors, tax collectors, probate judges, or other officers or boards charged with the duty of administering the tax laws of the state; to examine carefully into all cases where evasions or violations of the tax laws are alleged, complained of, or discovered, and to ascertain wherein existing laws are defective or are improperly or negligently

administered and to report the result of the investigation and the facts ascertained to the Governor from time to time when required by the Governor.

(10) To investigate the tax system of other states; to thoroughly inform itself upon the subject of taxation and of the progress made in other states and counties in improving their tax system, to formulate and recommend such legislation as may be deemed expedient to prevent evasion of existing tax laws and to secure just and equal taxation and improvements in the system of taxation in this state.

(11) To consult and confer with the Governor upon the subject of taxation and the administration of the laws and progress of the work of the department, and to furnish to the Governor from time to time such information as the Governor may require.

(12) To transmit to the Governor, 30 days before the meeting of the Legislature, a written report showing all the taxable property in the state and the value of the same, in tabulated form, with recommendations for improvements in the system of taxation in the state, together with suggestions of such measures as the department may formulate for the consideration of the Legislature in regard thereto.

(13) To, for good reason shown and entered on the minutes of the department, do either of the following:

a. Extend the time for filing any report or written statement required to be filed with the department.

b. Temporarily waive the motor fuel importer, exporter, or transporter licensing requirements under Section 40-17-332, during a state of emergency or disaster. A waiver authorized by this subdivision shall be effective only for persons importing, exporting, or transporting motor fuel to areas within a state or territory of the United States for which the President of the United States or the governor of that state or territory has declared a state of emergency or disaster, and only where the import, export, or transport takes place during the time the declaration is in effect. A temporary waiver of the motor fuel importer, exporter, or transporter licensing requirements under this subdivision shall not be construed to permit any waiver of any additional requirements or payment of any taxes due under the Alabama Terminal Excise Tax.

(14) To inspect and examine at all reasonable business hours any books, documents, records, or papers kept by any person, firm, corporation, trustee, or receiver.

(15) To make all assessments of taxes or penalties which it is authorized to enforce or collect and report the same to the Attorney General.

(16) To issue executions and writs of garnishment directed to any sheriff of Alabama, on any final assessment or judgment made or rendered by it, and upon such executions the sheriff shall proceed as in cases issued out of the circuit court and shall make return thereof to the Department of Revenue within 60 days after the receipt thereof.

(17) To perform such other duties as are or may be imposed on it by law.

(Acts 1935, No. 194, p. 256; Code 1940, T. 51, §131; Acts 1992, No. 92-186, p. 349, §20; Act 2017-82, §2; Act 2018-415, §1; Act 2019-164, §1.)