

AUDITING

Audit 200 – A discussion of auditing techniques available to municipalities and the requirements of both the revenue official and/or the outside auditing firm when conducting an audit

- Explanation of the audit function and explore the benefits of the audit function to municipalities
- Discuss municipalities audit options--in house, outside auditing firm, or State of Alabama—pros and cons of each
- Desktop audits, reviewing license classifications and comparing license gross receipts to taxes reported
- Processing refunds to taxpayers and the legal requirements as well as refunds due to other jurisdictions
- Basic auditing techniques and what is required of revenue officials when auditing a business

Audit 300 – A continued discussion of auditing techniques, and the laws that govern municipality audit procedures

- Explore the legal requirements for audits detailed in the Local Tax Simplification Act of 1998, Local Tax Procedures Act, Municipal Business License Reform Act, Taxpayer's Bill of Rights, and Taxpayer Fairness Act (TBOR II)
- Procedures for conducting an audit-- from audit notification to the finalization of the audit assessment
- Confidentiality requirements
- When to use sampling/averages
- How to decide who to audit
- Discuss audit appeal procedures, Alabama Tax Tribunal

TAXES

Taxes 100

History of tax collections and explanation of basic taxes collected by municipalities.

- Legislative authority granted to municipalities to levy a taxes
- Sales
- Use
- Rental
- Gross Receipts
- Lodging
- Gasoline
- Special taxes collected by municipalities
- Special Events
- Cigarette Tax
- Liquor Tax
- Etc

Taxes 200

Alternative revenue sources available to municipalities

- Occupational
- Ad Valorem
- Permit Fees
- Franchises
- Utilities
- State shared taxes
- Rental or Sale of Municipal Property
- Scale Fees

Taxes 300

Understanding reciprocity in terms of collection of taxes

- Legislative act
- One Sale – One Tax
- Collection on imported property used within another municipality
- Petition for refund of taxes paid to wrong municipality – statute of limitations

Taxes 400

Future taxes issues that will affect current revenue administration procedures

- New technology
- Non-Nexus use tax remittance
- Digital sales

COMMERCE

Commerce 100

Historical recap of what interstate commerce is; when the legislation began that governs interstate commerce and how it affects municipalities in tax and license situations.

- Definition of interstate commerce
- Article I of the US Constitution
- When can you license interstate commerce

Commerce 200

Advanced discussion of the commerce clause in interstate commerce and what different requirements are placed on municipalities because of interstate commerce.

- Due Process Clause
- State Taxation of interstate commerce
- Factors that determine interstate commerce
- Licensing restrictions due to interstate commerce
- Historical and current cases on interstate commerce (ex: Bella-Hess, Complete Auto)

Commerce 300

Explaining interstate commerce as opposed to intrastate commerce and the different requirement of municipalities because of interstate commerce.

- Definition of intrastate and interstate commerce
- What constitutes nexus
- Explain Due Process Clause
- Distinguish nexus under commerce and due process clause
- Historical and current cases on nexus (ex: Quill Corp v. Heitkamp)

Commerce 400

Reviewing the issues of mail order sales, catalog sales, and internet sales as they affect how municipalities collect sales taxes and business licenses now and in the future.

- Sales vs Use Tax
- Delivery methods and licensing
- Court cases on mail order and catalog sales
- Update on current and proposed legislation affecting licensing of local and out of state entities

Revenue Administration

Revenue Administration 100

Ordinance development

- A discussion on what is required to develop an ordinance
- Requirements of Revenue Officers that interact with an in house legal attorneys.
- Requirements of Revenue Officers who work with contract or outside legal attorneys.
- The responsibilities of Revenue Officers to work with upper administration.
- The responsibilities of Revenue Officers to interact with and discuss with City Council

Revenue Administration 200

Municipal and County co-operation

- Building a relationship with other municipalities and counties
- The importance of working with Revenue Officials in your county
- Establishing an agreement to share information
- Combining efforts on handling problem accounts in common

Revenue Administration 300

Identifying solutions to tax and license compliance

- Discussing what municipalities need to meet requirements of city, state and federal laws
- Reviewing tax and license mechanisms and/or processes utilized by municipalities
- Establishing guidelines that all can utilize
- Reviewing and discovering alternative methods to enhance compliance through the utilization of technology

Revenue Administration 400

Managing stress, anxiety, and related issues which develop as part of Revenue Administrators responsibilities for collection and compliance acting as revenue

- What is stress and anxiety
- What are the internal and external causes of stress
- How to handle and reduce stress
- Adopting strategies to deal with stressful situations and events

Law

Law 100

Basic Outline of where authority for municipalities resides in state law and through the Passage of municipal ordinances, to fully inform revenue personnel in where authority comes from.

- Discuss primary law- Statutes, regulations, and case law.
- Division of duties between elected officials/ separation of powers between mayor and council
- Classification of Municipalities/ forms of government
- General powers of Municipalities/ types of powers
- Dillon rule
- Police Jurisdiction (extra territorial jurisdiction)
- Touch on AMROA website links to ADOR/SOS/Attorney General/Alison

Law 200

Discuss legal resources- Explanation of legislative process, municipal ordinances and court rulings are cataloged so the revenue official is trained in researching this information. Outline of the attorney general's office and duties plus how attorney general opinions are developed and what affect they have on revenue collections of taxes and licenses.

- Legislative process
- Locate an AG opinion, Touch on Details of requesting an opinion,
- What weight does an opinion carry
- Revenue Rulings
- Court cases and opinions
- Law review, and Journals, and other secondary legal sources

Law 300

Detailed examples developed for students to research and find particular cases to strengthen their research abilities. Entails a review of topics in sophomore session II with expanded examples and case studies using online legal research, free and paid resources.

- Alison
- Aldor
- Municode
- Westlaw
- Case studies (example liens, local nexus rules)
- Detailed explanation of AMROA website links to ADOR/SOS/Attorney General/Alison

Law 400

Comprehensive Review.

- Tax and license cases and resulting court decisions with emphasis on not only how it affected a particular municipality but how the ruling could affect other municipalities.
- Franchises
- Revocations and defending revocations

Profiles

Profiles 100

A discussion on the role ethics plays in revenue administration

- Review State law that mandates the conduct of tax and licensing officials
- Site examples of professional conduct of revenue officials and unethical conduct of revenue officials.
- Site example of consequences of unethical conduct
- Correlate ethical behavior of revenue official and working with elected officials
- Review the role of revenue officials in making tax/licensing laws and enforcing those laws
- Review the dichotomy of public administrator – revenue officers must balance the role of helping create the law and enforcing that law.

Profiles 200

An in depth overview of the importance of the revenue officer developing intradepartmental relations for the purpose of having proper compliance from businesses in their cities.

- The benefits and challenges of working with
 - Economic Development
 - Building Officials
 - Utility Department
 - the Police and Fire Departments
- Things the Revenue officer should know about working with public record keepers (what information can be shared and how that information should be shared)

Profiles 300

Basic customer service techniques for officials dealing in tax and license administration.

- Developing a balance of servant to the taxpayer enforcer of city laws
- Developing communication skills to interact professionally with taxpayer with the least amount of friction
- Developing conflict resolution skills
- Developing goals that meets the needs of both the public and the city administrations

Profiles 400

Methods to help the Revenue Officer Adapt to change (Meyers-Briggs Personality assessment)

- Tips for your personality type in dealing with stress and changes in:
 - The community (natural disasters)
 - The political leaders
 - The legislature
- The laws and ordinance affecting revenue administration and attitudes towards those changes.

Enforcement

Enforcement 100

Basic minimum enforcement procedures you should know and use to assist in the collection of revenue that your city needs to operate.

- Section 11-51-90 Code of Alabama
- Authority to license any exhibition, trade, business, vocation, occupation, or profession not prohibited by the Constitution or laws of the State which may be endangered in or carried on in the municipality.
- Determine that a business is doing business in your jurisdiction
- Determine what type of business and what license is appropriate
- Make sure business is not currently licensed with your municipality
- Make contact with the business owner/manager (phone call, letter, visits, etc.)
- Document regarding contact with owner/manager
- Schedule visits with owner/manager as needed

- Businesses where licensing is limited
- Waste Grease (Section 11-40-23 Code of Alabama)
- Insurance Companies (Section 11-51-120 and 121 Code)
- Railroads and Sleeping Car Companies (Section 11-51-124 and 125 Code of Alabama)
- Express Companies (Section 11-51-126 Code of Alabama)
- Telephone and Telegraph Companies (Section 11-51-127 and 128 Code of Alabama)
- Public Utilities (Section 11-51-129 Code of Alabama)
- Financial Institutions and Banks (Section 40-16-06 and Section 11-51-130 and 131)
- Motor Carriers (Section 37-03-33 Code of Alabama)
- Beer and Table Wine Retail and Wholesalers (Section 28-03-194, Section 28-07-13 Code of Alabama)
- Real Estate Broker (Section 34-27-30.1 Code of Alabama)
- Blind Person (Section 40-12-330 Code of Alabama)
- Disabled Veterans (Section 40-12-343 Code of Alabama)

Enforcement 200

Issuing citations, municipal offense tickets and temporary restraining orders for non-compliance of taxes and/or license

- Any state, county or municipal law-enforcement officer is authorized to issue citations.
- Revenue Officer/License Inspectors are authorized to issue final notices
- Municipal offense tickets.

Enforcement 300

Processes required in enforcing license ordinance through the use of the court system and what is required of the municipality when using the court.

- A summons is issued by the court magistrate
- Prosecution
- Civil actions (Section 6-2-35 Code of Alabama)
- Injunction (Section 11-51-150 through 11-51-161 Code of Alabama)
- Liens (Section 11-51-96 Code of Alabama)

- Penalty interest and fee collections as they pertain to taxes and license
- Violation ; penalties (Section 11-51-93 Code of Alabama)
- Different methods used for collection
- Phone calls
- Letters
- Field visits
- Court System
- How assessments and assessment letters are handled for the purpose of gaining full compliance by business for taxes, licenses or audits
- Evaluation of the business operations (supplier list, invoices, register receipts, tec.)
- Determining the types of licenses taxes and amounts due
- Computing liability and the collection of monies due

- Temporary Restraining Orders and the roles lines play in the municipality's overall enforcement structure.