



BEFORE THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA

OCT 11 2022


Clara Davis, Tax Tribunal Administrator

BRANDON LAW,

Petitioner,

v.

ROBYN A. CRITTENDEN, in her
Official Capacity as Commissioner of
the GEORGIA DEPARTMENT OF
REVENUE,

Respondent.

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DOCKET No.: 2224688

ORDER OF DISMISSAL

Respondent, ROBIN A. CRITTENDEN, in her official capacity as Commissioner of the Georgia Department of Revenue, submitted a Motion to Dismiss to this Court on August 25, 2022. Respondent filed this motion in response to Petitioner’s appeal of Letter No. L0806918704, Notice of Proposed Assessment, issued by the Georgia Department of Revenue on November 2, 2021 and an Official Assessment and Demand for Payment, Letter No. L0079935792, issued by the Georgia Department of Revenue on February 7, 2022. Petitioner did not respond to this Motion.

Under O.C.G.A. § 50-13A-9(a), the Tribunal may only hear appeals of orders, rulings, or findings of the Department. O.C.G.A. § 50-13A-9(a). A Notice of Proposed Assessment does not establish any tax liability or constitute an “order, ruling, or finding” of the Department. Thus, there is no relief the Tribunal can grant on this matter.

Under O.C.G.A. § 48-2-59(b), a taxpayer is required to “commence an appeal by filing a petition with the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 . . . within 30 days from the date of decision by the commissioner.” The Official Assessment for 2019 was issued

on February 7, 2022. Petitioner's Petition was signed on April 13, 2022, and filed with the Tribunal on April 21, 2022, which is beyond the 30-day appeal period permitted by O.C.G.A. § 48-2-59(b). Thus, the Tribunal does not have subject matter jurisdiction over this matter.

Because there is no relief which this Tribunal can grant, and the Tribunal lacks subject matter jurisdiction over this matter, Respondent's Motion to Dismiss is **GRANTED** and the foregoing action is **DISMISSED**.

SO ORDERED, this 11th day of October, 2022.

James E. O'Neal

LAWRENCE E. O'NEAL, JR.
CHIEF JUDGE
GEORGIA TAX TRIBUNAL