

BEFORE THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA



OCT 11 2022


Clara Davis, Tax Tribunal Administrator

MONICA N. KIGAA,

Petitioner,

v.

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

Respondent.

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DOCKET No.: 2225344

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. L2138219312, Refund Offset Letter, issued by the Georgia Department of Revenue on April 12, 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 Refund Offset Letter 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 and the Tribunal lacks subject matter jurisdiction.

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.

Lawrence E. O'Neal

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