

810-2-4-.01 Assessment of the Shares of Corporation Stock. **(REPEALED)**

The tax lien for ad valorem taxes attaches on October 1. All domestic corporations, except those specifically exempted by the statutes in existence on October 1, are liable for the assessment of the shares of stock.

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Authority: Sections 40-2A-7(a)(5), 40-14-70, 40-14-44, Code of Alabama 1975

History: