

# Alabama Department of Revenue

News Release  
April 13, 2004

## St. Clair County Businessman Pleads Guilty to Felony State and City Tax Charges

A St. Clair County businessman pleaded guilty Tuesday, April 13, to felony tax charges filed by the Alabama Department of Revenue, announced ADOR Commissioner Tom Surtees.

David Patrick Howard, president of Alabama Outdoors Recreation Center, Inc., formerly located at 3350 U.S. Highway 78, Leeds, Ala., pleaded guilty to two felony tax charges of willful failure to account for and pay over sales tax, a violation of Section 40-29-111, *Code Alabama 1975*. The two felony charges spanned a two-year period from 1997 through 1998 and represented 14 monthly reporting periods for State of Alabama and city of Moody sales taxes collected from customers, but not reported or paid to the state or to the city. Alabama Outdoors Recreation Center, Inc., is no longer in operation as it closed during the tax investigation.

St. Clair County Circuit Court Judge William Robinson ordered Howard to make full restitution for sales taxes owed to the state and city totaling approximately \$20,821.41 and ordered payment today upon sentencing.

Howard's sentencing carried a one-year suspended jail term and three years of unsupervised probation, conditional upon the timely filing and payment of all state and local taxes and compliance with all laws.

The ADOR filed city sales tax felony charges against Howard in conjunction with state charges because the department administers the city of Moody's sales tax, and as part of its local tax collection service, provides investigative and prosecutorial services for tax violations.

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