

82-00083

OFFICE OF THE ATTORNEY GENERAL



CHARLES A. GRADDICK
ATTORNEY GENERAL
STATE OF ALABAMA

NOV 18 1981

ADMINISTRATIVE BUILDING
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Hon. Doris T. Turner
Circuit Clerk & Register
Tuscaloosa County Courthouse
Tuscaloosa, Alabama 35401

Court Costs

Department of Industrial Relations is not liable for payment of library tax or trial taxes.

Dear Mrs. Turner:

This is in response to your request for an opinion of this office dated October 20, 1981, in which you asked whether the Department of Industrial Relations is liable for the payment of a cost bill which includes law library tax and trial taxes, all of which is to be refunded to a successful plaintiff.

In answer to your inquiry, this office has held that the State of Alabama is not liable for trial taxes or library taxes. See Rep. Atty. Gen. 1934-36, p. 164; Rep. Atty. Gen. 1936-38, p. 335; Attorney General Opinion, June 13, 1972; and Attorney General Opinion, January 17, 1974.

In light of the above, it is the opinion of this office that the Department of Industrial Relations is liable for that portion of the cost bill which does not represent library taxes or trial taxes.

Sincerely,

CHARLES A. GRADDICK
Attorney General
By-

A handwritten signature in cursive script, reading "Linda C. Breland".

LINDA C. BRELAND
Assistant Attorney General