State of Alabama Department of Revenue

2011 Annual Report

2011 Annual Report

The Alabama Department of Revenue is an Affirmative Action/Equal Opportunity Employer.

Equal Employment Opportunity Policy

It is the policy of the Department of Revenue not to discriminate against any employee or applicant because of race, color, religion, age, sex, national origin, or disability. The Department of Revenue is committed to recruiting, hiring, training, and promoting qualified individuals without regard to the above-mentioned protected statuses.

Division Directors shall ensure that all other personnel actions such as compensation, benefits, department-sponsored training, transfer, demotion, termination, leave without pay, return from leave without pay, and social recreation programs shall be administered without regard to race, color, religion, age, sex, national origin or disability.

Division Directors shall base employment decisions on the principles of equal employment opportunity and with the intent to further the Revenue Department's affirmative action program goals.

Division Directors shall take affirmative action to ensure that minority group individuals, females, and qualified disabled persons are hired and that these employees are encouraged to aspire for promotions and are considered as promotional opportunities arise.

Table of Contents

2011 In Review	3
The Organization	19
2011 Legislative Highlights	26
Interest Rates for Calendar Quarters 2011	38
Taxpayer Service Centers	39
Statistical Summary	40

Published by the
Alabama Department of Revenue
Media Affairs Section
Post Office Box 327001, Montgomery, AL 36132-7001
www.revenue.alabama.gov

2011 In Review

The Alabama Department of Revenue (ADOR) serves as the state's primary tax-collecting agency, collecting over $8.6 billion of Alabama's total state tax revenues. In addition to its tax administration and collection functions, the department is also responsible for motor vehicle registration and titling and statewide property appraisal.

The state's largest revenue-producers are the individual income tax and the state sales tax, generating over $5.29 billion of the department's total $8.6 billion collections.

Collection Summary

Year-End Collections Top $8.6 Billion

The Alabama Department of Revenue closed out its 2011 fiscal year with year-end collections totaling $8.6 billion, with over $7.3 billion collected through electronic means.

Collections through Alabama's Voluntary Disclosure Program totaled $3,631,244 for fiscal 2011. (Collections result from voluntary disclosure agreements—a taxpayer comes forward in a voluntary, anonymous fashion and seeks to report past liabilities for a limited look back period—usually three years—and have penalties waived.)

Collections through Alabama's participation in the federal Treasury Offset Program (TOP), a debt collection program, totaled $19,105,639.86 during calendar year 2011, representing 57,459 payments/offsets. Alabama first participated in the Treasury Offset Program in 2003 and since that time, the ADOR has collected $77,678,159.92 in refunds/offsets, representing 279,095 payments/offsets.

In 2009, legislation was passed that required the administrative fee charged by the U.S. Treasury Department for Alabama's participation in the TOP to be paid by Alabama taxpayers whose federal refunds are intercepted for payment of past-due Alabama income tax debts. Federal legislation passed by Congress in 1998 (P.L. 105-206) authorizes the federal government to offset federal tax refunds to satisfy state tax delinquencies

All taxes collected by the ADOR are earmarked for specific state and local funds.

Gov. Robert Bentley Names Julie P. Magee State Revenue Commissioner

Julie P. Magee

Governor Robert Bentley appointed Julie Prendergast Magee, former vice-president of the Mobile-based InsTrust Insurance Group, to the post of State Revenue Commissioner, effective Jan. 18, 2011.

Mrs. Magee's career, spanning over 20 years in the business community, largely focused on competitive sales and market expansion in the insurance industry.

A resident of Mobile, Ala., Mrs. Magee received a B.A. degree from the University of South Alabama in 1991. She holds licensing credentials in property, casualty, life and health insurance, and financial planning and investment.

Mrs. Magee is married to Don Magee, and they have one daughter, Meredith.

ALJ Bill Thompson Receives Prestigious Award from BNA Tax & Accounting

Administrative Law Judge Bill Thompson

ADOR Administrative Law Judge Bill Thompson received the 2010 Franklin C. Latcham Award for Distinguished Service in State and Local Tax Law Dec. 13, 2010, in New York City. The award was presented at a meeting of the BNA Tax & Accounting Multistate Tax Advisory Board.

According to a BNA press release, the firm is "the foremost source of tax and accounting research, news, practice tools, and guidance for tax attorneys, CPAs, corporate tax managers, estate planners, and financial accountants. For more than 50 years, BNA Tax & Accounting has offered practitioners expert insight and guidance on every significant issue in tax and accounting planning and compliance. Written by practitioners for practitioners, BNA's award-winning Portfolios offer topic-driven, in-depth guidance on transactions designed to help tax professionals achieve new levels of excellence and client service."

The award is named for Franklin C. Latcham, former Advisory Board chair and founder of BNA Tax Management's State Tax Portfolio Series.

My Alabama Taxes Debuts

Catherine Naman gives a MATS tutorial in the Gordon Persons Building October 6.

A new state online tax filing system, MyAlabamaTaxes, or MATS, made its debut Oct. 1, 2010, for the online filing of Motor Fuel taxes. According to Processing Division Assistant Director and RITS Project Director Don Graham, "This is the first time online filing has been available for these taxes. Many other taxes will become available over the coming months.

"MATS is the WEB portal for the RITS system. Taxpayers can file and pay returns, make demographic changes, view letters, communicate with ADOR personnel, and perform many other important tasks through this system."

During September and October, RITS' Catherine Naman gave demonstrations of the MATS online filing system in key locations around the state.

Property Manager Susie White and Property Control Officer Alan Smith look over some new items in Revenue's property inventory.

ADOR Scores another Perfect Audit

For the fourth consecutive year, the department's Property Management Section received a special commendation from the State Auditor's Office for a perfect audit.

The State Auditor's Office conducted a property audit of ADOR's nonconsumable personal property during November 2010.

All items costing $500 or more were audited. The State Auditor's Office reported that ADOR had 4,627 items with an acquisition cost of $8,550,635. All items were located and reviewed.

Alabama Department of Revenue Launches iPhone Application

In January 2011, the department's Motor Vehicle Division launched a free iPhone application that allows vehicle owners to search for a personalized license plate message and see how the message will actually appear on the license plate.

"This application gives vehicle owners who choose personalized plates a much more visually realistic image of the license plate. Vehicle owners will be able to see how their character combinations are actually spaced before the license plates are manufactured," explained Motor Vehicle Division Director Brenda Coone.

The free application also has a search feature that can be used to locate county licensing officials' offices and even provides maps and driving instructions to the officials' offices. Additionally, the application features a "frequently asked questions" menu addressing motor vehicle registration, title, International Fuel Tax Agreement (IFTA), International Registration Plan (IRP), and mandatory liability insurance areas, as well as an index of related motor vehicle forms.

The iPhone application provides users access to the same motor vehicle information that is available on the department's Web site.

To find the free application in iTunes, search "Alabama DMV."

"The major benefit of the new, free application is that individuals who may not have access to a computer can now use their iPhones, iPod Touch, or iPads to contact the department's Motor Vehicle Division via email," said Mrs. Coone. "It's another important avenue to utilize in providing customer service."

The Center for Advanced Public Safety (CAPS) at the University of Alabama created the application for the ADOR and allowed the department's Motor Vehicle Division to claim the distinction of being the second department of motor vehicles in the country to offer a free iPhone DMV application. California was the first, launching a free application in February 2010.

New Certificate of Compliance for Secretary of State Filing

Beginning Jan. 1, 2011, a foreign company withdrawing its registration to do business in Alabama must submit to the Alabama Secretary of State's Office an original Certificate of Compliance from the Alabama Department of Revenue (ADOR).

To learn more about the requirements associated with a foreign company's closing or withdrawal from business activity, visit the Alabama Secretary of State's Web site at http://www.sos.state.al.us/downloads/corpForms.aspx.

ADOR Commissioner Julie P. Magee Elected Treasurer of the Multistate Tax Commission

Commissioner Julie P. Magee was elected in 2011 to the office of treasurer of the Multistate Tax Commission for 2011-2012 term.

The Multistate Tax Commission is an intergovernmental state tax agency that works on behalf of states aiding in the administration of tax laws that apply to multistate and multinational enterprises. Forty-seven states are members of the commission in some capacity.

The commission, which was created by the Multistate Tax Compact in 1967, is charged with the following:

- Facilitating the proper determination of state and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes;
- Promoting uniformity or compatibility in significant components of tax systems;
- Facilitating taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration;
- Avoiding duplicative taxation.

"I am very honored to have been elected to serve as treasurer," said Ms. Magee.

Ms. Magee was appointed by Gov. Robert Bentley to the post of Alabama Revenue Commissioner, Jan. 18, 2011. Since her appointment, she has been tapped to work with several significant organizations, including the BP Alabama Task Force, the Alabama Coastal Development Commission (ACDC), the Affordable Homeowners Insurance Commission (AHIC), the Forest Recovery Task Force, the Geographic Information System (GIS) Executive Board, the State Industrial Development Authority, and the Mandatory Liability Advisory Council.

Financial Operations Assistant Division Director Grace McDuffie explains the certification process.

Outreach and Training

Outreach and training are important to the mission of the ADOR in all areas of its tax and administrative responsibilities. The following section features several of the past year's training and outreach events.

ADOR's Financial Operations and Processing Divisions Team Up for Training

Explanations of "Check 21" processing and terms such as "sweep-out" and "sweep-in" were just a few highlights of a December 2010 seminar conducted by representatives from the department's Financial Operations and Processing divisions.

Personnel attending the seminar gained greater insight into how ADOR tax payments are processed and tracked. Representatives provided an overview of the many steps involved in the daily processing and certification of tax payments before tax revenues are allocated to various state and local funds.

ADOR Reps Hold Class for County Licensing Officials

Motor Vehicle and Property Tax Division representatives conducted a special class for county license plate-issuing officials Dec. 1-3, 2010, in Bessemer.

The *Introduction to Licensing* course, held in conjunction with Auburn University's Center for Governmental Services, was written by Motor Vehicle Division staff and included an overview of motor vehicle registration, titling, and related property tax laws. Continuing education credits were awarded based on the participants' satisfactory exam performances.

ADOR Reps Highlight Licensing Officials' Conference Program

ADOR was well-represented at the 2011 Alabama Licensing Officials' Conference, held Jan. 12 in Prattville. Employees from the Motor Vehicle Division,

Sales, Business and Use Tax Division, and Property Tax Division provided training on titles, registration, mandatory liability insurance, international registration plan, sales tax issues and motor vehicle property tax over a two-day period.

According to Motor Vehicle Division Assistant Director Mike Gamble, employees from more than 30 county offices attended.

"This two-day conference sponsored by the Alabama Association of Tax Administrators allows officials and employees from county license-issuing offices to receive important updates on laws, rules and procedures for motor vehicles," said Gamble.

(Left to right): Amy Bright, Jay Starling, Monica Vaughn, Motor Vehicle Division, ADOR; Greg Tucker, Limestone County License Commissioner; Mike Gamble, Motor Vehicle Division Assistant Director, ADOR.

Sales, Use, and Business Tax Division: Basic Auditor Training Series

The Sales, Use and Business Tax Division conducted Basic Audit Training in March and July 2011, for agency revenue examiners.

The Basic Audit Training I (BAT) class is the first installment of the training series that covers the fundamentals of auditing, character of the examiner, effective communication, and applicable tax laws. The BAT I class included 17 examiners from the taxpayer service centers. Ten of the examiners are new hires; five are recent transfers from other divisions/sections within the department, with department experience levels ranging from three to 20 years. Participants in the BAT I class will complete their training in 2012.

The Bat Training Team, joined by Dan Bass, Assistant Director, Sales, Use and Business Tax (3rd from left): (shown left) Rouen Reynolds, Dothan TSC; William Jamar Jr., Huntsville TSC; April Hoffman, Tuscaloosa TSC; Bernice Braswell, Montgomery TSC; Michelle Fielding-Hendrix, Persons Bldg.; not pictured: Wendy Ballard, Dothan TSC.

BAT I Class, shown with Field Operations Manager Pettus Strong (front row, left): (left to right) Christina Spanick, Dorothy Poe, DeAnna Elam, Jessie Harris, Whitney Bostick, Vicki Stewart, Ashley Moon; 2nd row: Kris Hatcher, Josh Lawley, Ashley Hancock, Sylvester Williamson, Randall Weeks, Jordan Butler, Cervelma Jones, Mac Sadler; back row: Matthew Lewis, Monalisa Harbin.

The Basic Audit Training III class is the final installment of the training series. Commissioner Julie P. Magee (far right) joined Sales and Use Tax Division supervisors and trainers in congratulating the examiners who completed the 2011 BAT III training: (left to right) Michelle Fielding-Hendrix, Changlan Li, Gwen Branson, Meagan Jackson, Dan Bass, Victoria Oakley, Pettus Strong, Tawanna Small, Laura Phillips, Jessie Harris, and Eve Harman.

Motor Vehicle Hosts Training Seminar for County Licensing Officials

Representatives from the ADOR Motor Vehicle Division hosted a two-day training seminar for county licensing officials July 13-14, 2011.

Included in the seminar were briefings on motor-vehicle-related legislation from the 2011 Regular Session of the Alabama Legislature, along with administrative rule updates, new distinctive license plates, ETAPS enhancements, and print on demand decals. Unit managers also gave overviews on the Registration, Records/Audit, Motor Carrier Services, and Mandatory Liability Insurance units.

Tax Guidance: Gross Income Tax Rule Becomes Effective

Amendments to three income tax regulations, collectively referred to as the "gross income regulation," became final during September 2011.

The amendments, proposed and certified in accordance with the Alabama Administrative Procedure Act (APA) rules process, are **effective for the 2011 tax year**.

The rule change requires Alabama resident taxpayers to include in their Alabama gross income their distributable share of partnership, limited liability company, and s-corporation income derived from both in-state and out-of-state activities.

Prior to the administrative rule change, the existing gross income tax regulation allowed residents to apportion income from partnerships, limited liability companies, and s-corporations, and exclude non-Alabama source income from the tax base.

The amendments conform the three income tax regulations to the underlying Alabama tax statutes addressing Alabama gross income. Reference: §40-2A-7(a)(5), 40-18-1.1(c), 40-18-14, 40-18-28; and 40-18-162, *Code of Alabama 1975*

Copies of the administrative rules are available at the Alabama Department of Revenue Web site, www.revenue.alabama.gov, under Tax Policy, Administrative Rules. See Individual and Corporate Tax Division—Recently Amended, Repealed or Newly Promulgated rules category.

Magee Chairs State Streamlined Sales and Use Tax Commission Organizational Meeting

Alabama Revenue Commissioner Julie Magee presided over the organizational meeting of the State Streamlined Sales and Use Tax Commission, held Sept. 7, 2011, at the department's central office location in Montgomery.

Created by Act 2011-563 of the Alabama Legislature, the commission has been tasked with the following objectives:

- To identify and develop the programs necessary to come into compliance with the Streamlined Sales and Use Tax Agreement, in the event that Alabama becomes a participating member of the Agreement;
- To research Alabama's existing laws to identify the changes that will be necessary to bring Alabama into compliance with the Agreement, in the event that federal legislation adopting the Agreement becomes law;
- To report these findings to the Legislature by the third day of the next regular legislative session following the enactment of federal legislation implementing the Agreement.

Members of the Streamlined Sales and Use Tax Commission include: Mark Culver, Chairman, Houston County Commission, appointed by the Association of County Commissions of Alabama; Betty Peterson, Director, Madison County Sales Tax Department, appointed by Association of County Commissions of Alabama; J. Thomas Barnett, Jr., Finance Director, City of Birmingham, appointed by the Alabama League of Municipalities; Jarrod Simmons, Assistant Finance Director, City of Anniston, appointed by the Alabama League of Municipalities; Alvin Lewis,

Jr., Vice President of Tax and Payroll, Books-A-Million, Inc., appointed by the Alabama Retail Association; Mary Lynn Cooper, Corporate Tax Accountant, Mayer Electric, appointed by the Business Council of Alabama; Deborah Lee, ADOR Sales and Use Tax Administration Manager, appointed by ADOR Commissioner of Revenue; Byron Shehee, Special Assistant to Revenue Commissioner; appointed by ADOR Commissioner of Revenue; Curtis E. Stewart, ADOR Tax Policy and Research Division Director, appointed by ADOR Commissioner of Revenue; and Joe Walls, ADOR Sales and Use Tax Division Director, appointed by ADOR Commissioner of Revenue.

At the Sept. 7 meeting, Mr. Culver and Mr. Walls were elected chair and vice-chair, respectively, of the Streamlined Sales and Use Tax Commission.

On Nov. 28, 2011, the commission submitted its Preliminary Report to the Alabama Department of Revenue, all Alabama counties and municipalities, the Business Council of Alabama, and the Alabama Retail Association for comment.

ADOR Organizational Changes

Joe Walls Named Sales and Use Tax Division Director; Janet Stathopoulos Named Business and License Tax Director

Joe Walls was named director of the department's newly-designated Sales and Use Tax Division, and **Janet Stathopoulos** was appointed director of the newly-formed Business and License Tax Division. Both appointments were effective Aug. 16, 2011.

Joe Walls

Mr. Walls' career with the ADOR has encompassed over 35 years of service. He brings to the Sales and Use Tax post years of valuable experience in the tax administration field. Mr. Walls began his career with the ADOR in 1976 as an account clerk and has since held various supervisory and management positions throughout his career, most recently serving as the department's Taxpayer Advocate.

Mr. Walls, an Auburn University at Montgomery graduate, has a degree in accounting and holds a Certified Public Manager designation.

Janet Stathopoulos began her career with the department in 1985 as an examiner. Moving through the management ranks, from audit manager to hearings officer, and most recently serving as assistant director, Mrs. Stathopoulos has a career with the ADOR spanning over 25 years in various business tax areas.

Janet Stathopoulos

Mrs. Stathopoulos, a University of Alabama graduate, has a degree in accounting and also holds a Certified Public Manager desgination.

James Lucy Named Individual and Corporate Tax Division Director; Ann Winborne Named Assistant Director of Tax Administration

James Lucy was named director of the department's Individual and Corporate Tax Division and assumed his new management post following the retirement of Mr. Richard Henninger, Individual and Corporate Tax Division director, on Nov. 1, 2011.

Ann Winborne was appointed assistant director of the Individual and Corporate Tax Division, Tax Administration. Mrs. Winborne's appointment was effective Sept. 16, 2011.

James Lucy

Mr. Lucy, an Auburn University at Montgomery graduate, began his career with the ADOR as a revenue examiner in 1981, and has since held various supervisory and management positions within the Individual and Corporate Tax Division. In the early years of electronic filing initiatives, Mr. Lucy led the department's efforts in implementing electronic filing for individual income tax returns and in the development of various individual income tax forms and related tax schedules.

Mrs. Winborne, a certified public accountant and certified public manager, began her career with the ADOR in 1984 as a revenue examiner in the department's Tuscaloosa Taxpayer Service Center. Prior to her appointment as assistant director, Mrs. Winborne served as the Administrative and Support Unit manager of the department's Individual and Corporate Tax Division. Mrs. Winborne, a graduate of the University of North Alabama and Troy State University in Montgomery, is a member of the American Institute of Certified Public Accountants and of the Alabama Society of Certified Public Accountants.

Ann Winborne

ADOR Discovery Unit

Effective October 1, 2011, the department has a new unit operating under the umbrella of the Office of the Commissioner. Pictured left to right, the unit is led by Barry Estes and staffed by Brittni Lucy and Ashley Moon. The Discovery Unit will evaluate, prioritize, test and implement the department's various discovery requests and projects.

Discovery Unit: (l to r) Barry Estes, Brittni Lucy, Ashley Moon

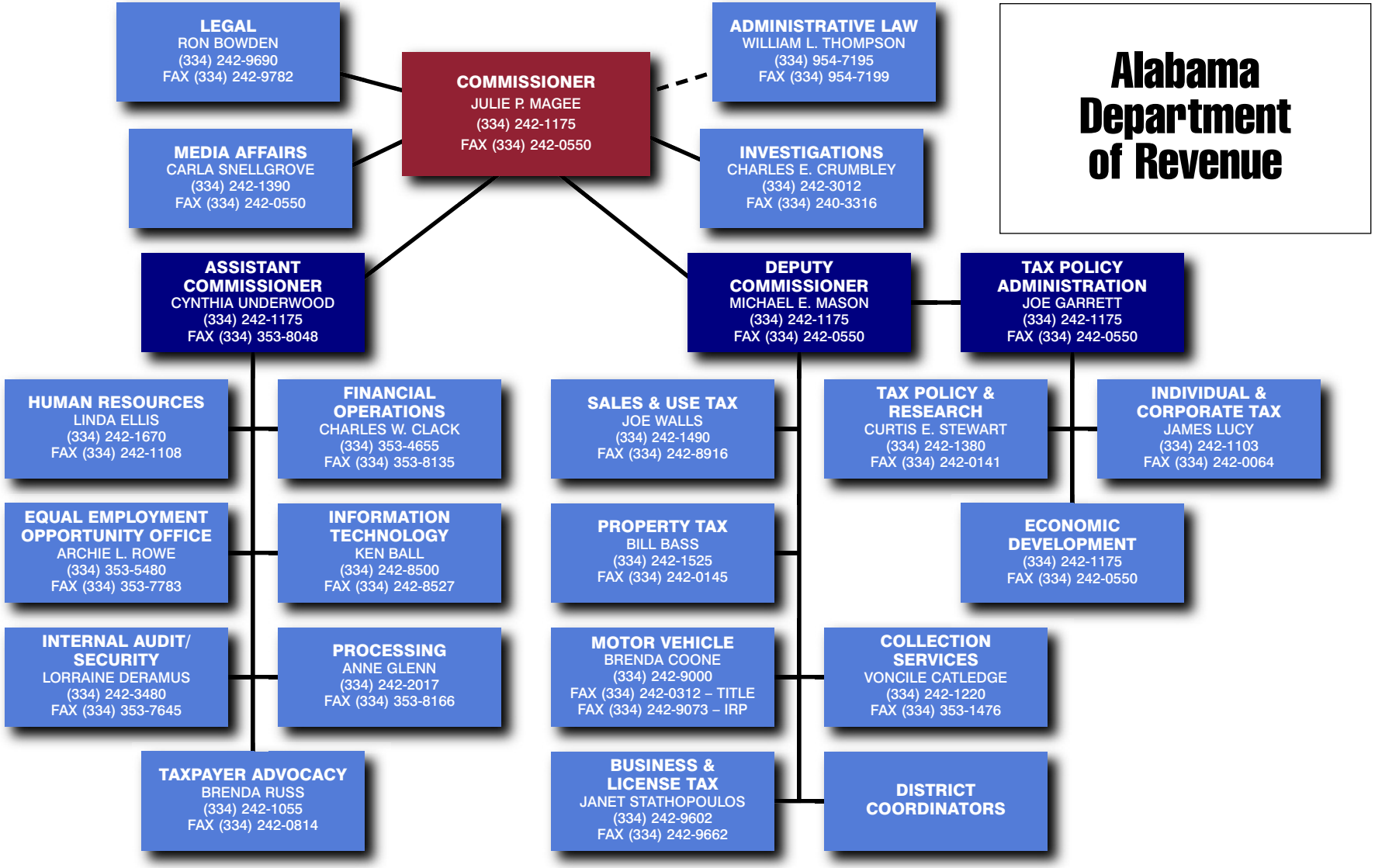
Mission Statement

Our Mission

The Alabama Department of Revenue will efficiently and effectively administer the revenue laws in an equitable, courteous and professional manner to fund governmental services for the citizens of Alabama.

Adopted September 5, 1996

Organizational Chart



Organization

The following section contains an overview of the organizational structure of the Revenue Department, covering the period Oct. 1, 2010, through Sept. 30, 2011. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 13 divisions.

The Organization

The chief executive officer within the Revenue Department is the commissioner of revenue, who is appointed by the governor and serves at the pleasure of the governor. In addition to the administration, collection and enforcement of those taxes and fees which fall within the department's jurisdiction, the State Revenue Commissioner is also, by law, the Ex-Officio Land Commissioner. As Ex-Officio Land Commissioner, he or she must oversee the sales of all property acquired and sold by the state for delinquent property taxes. By law, the commissioner of revenue also serves on the State Records Commission, the Alabama Education Authority, the Alabama Public School Corporation, the Enterprise Zone Advisory Council, the State Industrial Development Authority, and the Alabama Commerce Commission.

The top senior management position within the Revenue Department is the assistant commissioner. Unlike the commissioner, the assistant commissioner is a merit system employee whose job classification provides for management continuity and stability for the department irrespective of changes in the state administration.

Working closely with the commissioner and assistant commissioner are the deputy commissioner and the tax policy administrator. The deputy commissioner provides support to the Office of the Commissioner, serves as disclosure officer for the department, and keeps all records relating to departmental hearings, proceedings, and other related meetings as required by law. Additionally, the deputy commissioner, assisted by the tax policy administrator, is involved in the following activities: the development and communication of major tax policies; the creation and implementation of actions that increase the efficiency and effectiveness of the department; liaison functions with the governor and his staff; and interactions with various legislators, business groups, and professional associations.

The Office of the Commissioner

Offices/Sections

Discovery Unit
Office of Economic Development
Equal Employment Opportunity Office (EEO)
Financial Operations
Internal Audit
Media Affairs
Office of Taxpayer Advocacy

The Office of the Commissioner includes several offices or sections which implement department policy and complete various administrative functions. The functions of each are summarized below.

Discovery Unit...

The Discovery Unit, established Oct. 1, 2011, under the direction of the Tax Policy Administrator, is responsible for evaluating, prioritizing, testing, and implementing various projects aimed at enhancing tax collection efforts and improving taxpayer compliance.

Office of Economic Development...

The office of economic development serves in a dual capacity as an administrative office which coordinates all revenue tax incentive programs administered by the department and as a support office to other state and local agencies and entities involved around the state in industrial recruitment.

Equal Employment Opportunity Office (EEO)...

Established in 1992, the department's EEO office is headed by a department EEO coordinator who works in conjunction with the divisional coordinators to ensure compliance with federal EEO laws and regulations. The office further provides for informal grievance reviews and job-related counseling, with the main objective being the resolution of employee conflicts before they reach the stage of a formal grievance complaint.

Financial Operations...

The Financial Operations Office is responsible for the department's administrative fiscal, and tax accounting functions. Administrative fiscal functions include budgeting, purchasing, disbursements, property, and contracts. Tax accounting functions include fund certification, fund balancing, and tax distributions.

Internal Audit Section...

The Internal Audit Section provides independent in-house audits and reviews of departmental operations to ensure compliance with law and departmental policy and procedures. The section is also responsible for internal physical security functions.

Media Affairs Section...

The Media Affairs Section serves as the public information office for the department. In addition to handling media inquiries, the section writes and publishes various departmental newsletters and publications and completes other tasks assigned by the commissioner or his staff.

Office of Taxpayer Advocacy...

The Office of Taxpayer Advocacy is comprised of the department's taxpayer assistance program which began in 1988 and was strengthened in 1992 under the Taxpayer Bill of Rights and Uniform Revenue Procedures Act. Its primary responsibility is to serve as the taxpayer's advocate in tax collection matters involving the department, as well as serve as the department's primary source of taxpayer education.

Code of Alabama, Title 40 Section 2A formally establishes the post of Taxpayer Advocate within the Revenue Department. The law provides the taxpayer advocate with the authority to provide relief to taxpayers in matters where the taxpayer has been erroneously assessed a tax liability.

Divisions

Administrative Law Division

The Administrative Law Division conducts impartial hearings involving contested assessments, refunds, licensing issues, and other matters administered by the department. The hearings are conducted by an administrative law judge. The final decision of the administrative law judge may be appealed to circuit court by either the taxpayer or the department.

Business and License Tax Division*

The Business and License Tax Division has the following responsibilities:

- Administers, collects, and enforces the gasoline tax, aviation excise tax, motor fuels tax, lubricating oils tax, motor carrier mileage tax, scrap tire environmental fee, tobacco tax, as well as tobacco master settlement agreement provisions and non-participating tobacco manufacturers escrow payments, hazardous waste fee, storage tank trust fund fee, playing card tax, horse wagering fee, pari-mutuel pool taxes, solid waste disposal fee, in addition to severance taxes on gas and oil, coal, forest products, iron ore, and other natural minerals.
- Issues motor vehicle dealer regulatory licenses, automotive dismantler and parts recycler licenses, and buyer's identification cards. Administers the issuance of various county licenses, as well as the statement of gross sales.

- Collects seven county tobacco taxes, three county fuel taxes, and three county solid minerals taxes.

Sections

Administration/Assessments
Motor Fuels and Examination
Tobacco, Severance and License

Audit and Assessment Activity

During fiscal 2010-11, the Business and License Tax Division conducted 231 audits. Audit collections, refund reductions, and assessments totaled $3,018,257.38. Issued 857 license citations, totaling $222,712.59 and conducted 253 reviews.

During fiscal 2010-11, the division entered 766 preliminary assessments, totaling $5,390,763.27 and 350 final assessments, totaling $2,469,148.81.

The Business and License Tax Division collected $356,864.12 in payments for preliminary assessments and $872,174.62 in payments for final assessments during the 2011 fiscal year.

**Effective Nov. 1, 2011, the Sales, Use and Business Tax Division was reorganized, resulting in the establishment of the Sales and Use Tax Division and the Business and License Tax Division.*

Collection Services Division

The Collection Services Division has the following responsibilities:

- Collection of final assessments for all tax divisions, excluding the Property Tax Division.
- Collection of delinquent sales and withholding taxes.
- Administration of the 100% penalty statutes.
- Initiation of civil legal actions against taxpayers as a result of noncompliance with Alabama's tax laws.

Sections

Office of the Director
Administrative Services
Office Collections
Field
100% Penalty Assessments
Assessment/Lien

Human Resources Division

The Human Resources Division is responsible for the following:

- Ensures that qualified individuals are recruited, selected, and trained for positions of responsibility within the department.
- Proposes, implements, and interprets policy and merit system rules and regulations.
- Administers the employee Incentive Awards Program.
- Conducts orientation sessions for new employees.
- Administers a system for performance appraisals.
- Administers payroll functions.
- Ensures that employees are appropriately classified, promoted, and transferred.
- Executes the Affirmative Action Program, including monitoring the hiring process.
- Administers the Employee Grievance Program and the Americans with Disabilities Act (ADA) Reasonable Accommodations, the Family Medical Leave Act (FMLA), and the Fair Labor Standards Act (FLSA).
- Conducts training seminars for departmental personnel.

Individual and Corporate Tax Division

The Individual and Corporate Tax Division has the following responsibilities:

- Administers and collects Alabama's individual income tax, corporate income tax, financial institutions excise tax, and the business privilege tax.

- Conducts audits of individual Alabama taxpayers and corporations doing business in Alabama, as well as audits of various tax incentive programs.
- Provides taxpayer assistance at each of the nine taxpayer service centers located across the state.

Sections

Field Operations
Tax Administration

Audit and Assessment Activity

Field Operations

For fiscal year 2010-11, Field Operations completed 5,174 field audits, totaling $109,311,237 in audit production. Entered 4,245 preliminary assessments totaling $38,725,220 and 4,612 final assessments totaling $12,667,389. Audit collections for FY 2011 totaled $12,282,542.

Tax Administration

For fiscal year 2010-11, Tax Administration processed 2,977,602 returns and adjusted 160,940 returns, resulting in additional revenues of $150,617,774. Entered 77,427 preliminary assessments totaling $104,530,961 and 170,614 final assessments totaling $143,934,988. Collections, less refunds, totaled $3,198,706.09.

Information Technology Division

The Information Technology Division has the following responsibilities:

- Develops, implements, and maintains various mainframe and client-server computer systems for the department.
- Provides end-user PC, telephone, Help Desk, and other technical services to all divisions.
- Maintains a departmental Local and Wide Area Network (LAN/WAN).
- Installs and maintains all computer hardware and software.
- Provides assistance in the acquisition and implementation of vendor-supplied systems and technologies.

Sections

Administration
Computer Security
Client Services
Computer Operations
Client/Server Systems
Database Administration
Network Services
Integrated Tax Systems

Investigations Division

The Investigations Division has the following responsibilities:

- Investigates and enforces revenue laws regarding administration of licensing and registration of motor vehicles, gasoline tax, and tax on motor fuels or substitutes and tobacco tax.
- Inspects rebuilt motor vehicles for stolen parts.
- Investigates and prosecutes tax evasion and other tax crimes.

Sections

Enforcement and Inspections
Special Investigations Unit

Legal Division

The Legal Division serves as a legal advisor to the commissioner and the Department of Revenue and has the following responsibilities:

- Represents the department in tax litigation in state and federal courts and in hearings before the Administrative Law Division.
- Files and processes claims in bankruptcy court for payment of delinquent taxes.
- Issues deed and mortgage tax orders.
- Prosecutes violators of criminal statutes relating to taxes.
- Renders legal advice and counsel to the commissioner and other departmental administrators.

Motor Vehicle Division

The Motor Vehicle Division has the following responsibilities:

- Administers the Alabama Uniform Certificate of Title and Anti-Theft Act, the International Registration Plan (IRP), the International Fuel Tax Agreement (IFTA), the Mandatory Liability Insurance Act, and motor vehicle registration laws.
- Maintains associated records; furnishes license plates, decals, forms, manuals and instructions to county license plate-issuing officials.
- Issues IFTA decals and licenses to qualified motor carriers.
- Issues IRP license plates and cab cards to qualified motor carriers.
- Issues license plates and registration documents for government-owned vehicles and volunteer fire department vehicles.

Sections

Administrative
Registration
Title

Audit Activity

During fiscal year 2010-11, the Motor Vehicle Division conducted 219 compliance audits under requirements of the International Registration Plan and 157 audits under the International Fuel Tax Agreement.

Processing Division

The Processing Division is responsible for the following:

- Implementation and maintenance of the Revenue Integrated Information System (RITS).
- Processing of electronic funds transfers.
- Management of Cashier's Office: Serving walk-in customers and processing all funds received.
- Various document and data processing functions.
- Management of mailroom facilities.
- Management of Records Center, departmental archives, and records' destruction.
- Oversight of various vendor contracts related to mail processing, data processing and imaging, remittance processing, and records' destruction.
- Design of ADOR forms/returns.

Property Tax Division

The Property Tax Division is responsible for the following:

- Administers general property tax laws, the state appraisal program, boards of equalization, state land commission (tax land sales), and property tax exemptions to industrial plants.
- Assesses railroad and public utility property.
- Equalizes all real estate and personal property assessments in the state.
- Administers and collects the freight-line equipment company tax.
- Prepares annual motor vehicle, manufactured home, and aircraft assessment manuals.
- Updates the *Alabama Appraisal Manual*, real estate, and personal property manuals.

- Conducts ratio studies; conducts training related to property tax valuation.
- Audits businesses for personal property tax compliance.

Sections

Administration
Equalization
Tax Land Sales
Utility Assessments
Personal Property
Motor Vehicle Valuations

Property Tax Assessments

In 2010-11 property tax assessments for airlines, railroads, and public utilities totaled $16,626,861,350 in market value with an assessed value of $4,805,129,890. License tax assessments for freightlines totaled 283 companies with an assessed value of $102,603,514 and resulted in total tax collections of $3,591,123.

***Note**: Public utilities and railroads file returns annually with the department's Property Tax Division each year by March 1. Assessments are made by the department, and the tax is collected by the county tax-collecting official. Individuals, partnerships, corporations, etc., pay ad valorem tax annually to county tax collectors between October 1 and January 1, each year following assessment.*

Sales and Use Tax Division*

The Sales and Use Tax Division has the following responsibilities:

- Administers, collects, and enforces the following taxes and fees: sales, use, lodgings, rental, contractors' gross receipts, cellular telecommunications, dry cleaning environmental response trust fund, hydro-electric kilowatt hour, nursing facility, pharmaceutical providers', utility gross receipts, utility service use, and utility license (2.2%).
- Collects 155 local sales, use, rental and lodgings taxes.

Sections

Tax Administration
Field Operations
Assessments

Audit and Assessment Activity

During fiscal 2010-11, the Sales and Use Tax Division conducted 2,328 audits. Audit collections, refund reductions, and assessments totaled $104,858,418.

During fiscal 2010-11, the division entered 23,500 preliminary assessments, totaling $35,251,613.50 and 8,201 final assessments, totaling $182,398,805.74. The Sales and Use Tax Division collected $4,952,626.95 in payments for both preliminary and final assessments during 2011.

**Effective Nov. 1, 2011, the Sales, Use and Business Tax Division was reorganized, resulting in the establishment of the Sales and Use Tax Division and the Business and License Tax Division.*

Tax Policy and Research Division

The Tax Policy and Research Division is responsible for the following:

- Serves as the department's primary source for the determination and coordination of major tax policy issues and legislative initiatives under consideration by the revenue department.
- Serves in a consulting capacity by coordinating the policy directives of the commissioner's office to the tax operating divisions.
- Drafts proposed tax legislation and new regulations.
- Serves as focal point for interactions with the Multistate Tax Commission and the Alabama Society of Certified Public Accountants.
- Conducts "cutting-edge" type audits such as the enforcement of the

Commissioner's Section 482 powers relating to transfer-pricing tax avoidance schemes.

- Analyzes proposed revenue-related legislation.
- Makes revenue projections of proposed legislation using the department's micro-simulation model.
- Processes and maintains departmental rules and regulations under the Alabama Administrative Procedures Act program.
- Directs the department's voluntary disclosure and nexus discovery programs.

2011 Legislative Highlights

2011 Revenue-related Legislation

General Legislation

Act 2011-155 (HB 61)

Allows Qualifying Employees to Deduct from Alabama Gross Income 100 Percent of Amounts Paid as Health Insurance Premiums

This act amends Section 40-18-15.3 of the *Code of Alabama 1975*; allows qualifying employees to deduct from Alabama gross income 100 percent of the amounts the employees pay as health insurance premiums as part of an employer provided health insurance plan provided by a qualifying employer; allows qualifying employers to deduct in the computation of Alabama taxable income 100 percent of the amounts the employer pays as health insurance premiums on behalf of qualifying employees in connection with an employer provided health insurance plan.

Effective Date: April 21, 2011

Act 2011-164 (HB 33)

Continues the Alabama Athletic Commission until October 1, 2013

This act, relating to the Alabama Sunset Law, continues the existence and functioning of the Alabama Athletic Commission until October 1, 2013; amends Sections 41-9-1021, 41-9-1023, 41-9-1024, 41-9-1029, and 41-9-1030 of the *Code of Alabama 1975*; provides further for the regulation of amateur and professional mixed martial arts matches, contests, or exhibitions; requires that board members be citizens of Alabama; requires that applicants for licensure be United States citizens or legally present in the United States; provides that the commission has the sole jurisdiction to license the promotion or holding of each professional match, contest, or exhibition of boxing or mixed martial arts promoted or held within Alabama; provides that the commission has the authority to license participants in any professional match, contest, or exhibition of boxing or mixed martial arts held in Alabama; and repeals Sections 41-9-90.1 and 41-9-96 of the *Code of Alabama 1975*, relating to the inactive State Athletic Commission, thereby eliminating the Alabama Department of Revenue's involvement in providing secretarial and clerical help to the commission, and eliminating the department's authority to collect license and permit fees.

Effective Date: April 28, 2011

Act 2011-205 (SB 253)

Establishes License Plate Category for Mini-Trucks

This act adds Section 32-6-59 to the *Code of Alabama 1975*; amends Sections 32-8-31 and 40-12-240 of the Code; establishes a license plate category for mini-trucks; exempts mini-trucks from certificate of title requirements; establishes a definition and safety standards for mini-trucks.

Effective Date: Jan. 1, 2012

Act 2011-258 (HB 50)

Coal Waste Ash Exemption Eliminated from Solid Waste

This act amends Section 22-27-2 and Section 22-27-3 of the *Code of Alabama 1975*; concerns solid waste disposal; removes the existing exemptions for fly ash, bottom ash, boiler slag, and flue gas emission control wastes; authorizes regulation of these substances as solid waste.

Effective Date: May 25, 2011

Act 2011-312 (SB 129)

Voluntary Contribution by Ad Valorem Taxpayers on Check-Off of Annual Tax Statements for Alabama Firefighters Annuity and Benefit Fund

This act amends Section 36-21-186 of the *Code of Alabama 1975*; providing for a voluntary contribution by ad valorem taxpayers to the Alabama Firefighters Annuity and Benefit Fund, to provide for a voluntary contribution to the fund made by check-off on the annual income tax returns.

Effective Date: Sept. 1, 2011

Act 2011-535 (HB 56)

Beason-Hammon Alabama Taxpayer and Citizen Protection Act

This act shall be known and may be cited as the "Beason-Hammon Alabama Taxpayer and Citizen Protection Act." This bill concerns illegal immigration; defines terms; requires the Attorney General to attempt to negotiate a Memorandum of Agreement between the State and the U.S. Department of Homeland Security under certain conditions; requires a person to present proof of citizenship and residency before voting; precludes any state or local government or official from refusing to assist the federal government in the enforcement of federal immigration laws; prohibits an illegal alien from receiving any state or local public benefits; prohibits an illegal alien from being eligible on the basis of residence for education benefits; requires businesses or employers seeking economic incentives to verify the employment eligibility of their employees and provides penalties; prohibits illegal aliens from seeking employment in this state and provides penalties; requires the verification of the legal status of persons by law enforcement officers; criminalizes certain behavior relating to concealing , harboring, shielding illegal aliens and provides penalties; creates the crime of dealing in false identification documents and the crime of vital records identity fraud and provides penalties; prohibits businesses, employers, or public employers from knowingly employing an illegal alien and provides penalties; prohibits certain deductible business expenses; makes it a discriminatory practice for a business or employer to fail to hire a legally present job applicant or discharge an employee while retaining an employee who is an illegal alien; requires the verification of illegal status of every alien charged with a crime for which bail is required; amends Section 32-6-9 of the *Code of Alabama 1975*, relating to driver's licenses; requires law enforcement to detain any alien whose lawful immigration status cannot be verified; requires Alabama Department of Homeland Security to establish and maintain and E-Verify employer agent service; prohibits the enforcement of certain contracts; requires public schools to determine citizenship and immigration status of enrolling students; prohibits an illegal alien from entering into a business transaction and provides penalties.

Effective Date: Sections 22 and 23 of this act are effective June 9, 2011; Section 9 becomes effective on January 1, 2012; Section 15 becomes effective on April 1, 2012; and the remainder of the act becomes effective Sept. 1, 2011

Act 2011-540 (HB 105)

Licensing and Registration of Tow Trucks

This act amends Section 40-12-248 of the *Code of Alabama 1975*; provides for the licensing and registration of motor vehicle wreckers, commonly known as tow trucks, based on the gross vehicle weight of the wrecker only without regard to the gross vehicle weight of any motor vehicle to be towed by the wrecker.

Effective Date: June 9, 2011

Act 2011-544 (HB 179)

Homeowners and Storm Victims Protection Act of 2011

This act shall be known as and may be cited as the "Homeowners and Storm Victims Protection Act of 2011"; amends Section 40-8-1, *Code of Alabama 1975*; expands and clarifies the definition of residential property to include single-family dwellings and lots under construction until sold or otherwise put to a use other than as a single-family dwelling for a period of up to 24 months (two years) from the date of destruction or damage; the owner may request an extension not to exceed an additional 24 months (two years) upon submission of proof that the work necessary to rebuild or restore the destruction or damage could not be contracted or, if contracted, could not be completed within 24 months (two years) from the date of the destruction or damage.

Effective Date: Sept. 1, 2011

Act 2011-551 (HB 230)

Full Employment Act of 2011

This act may be cited as the "Full Employment Act of 2011." This bill provides an incentive for job creation in Alabama; establishes an Alabama income and financial institution excise tax credit for small businesses (businesses that employ 50 or fewer employees) that create new jobs paying more than ten dollars ($10) per hour; the credit shall equal one thousand dollars ($1,000) and shall be available in the tax year during which the employee has completed 12 months (one year) of consecutive employment; the employer must have a net increase in the total number of full time employees in Alabama on the last date of each tax year during which employees are hired for which the employer claims a credit, over the number employed in Alabama as of the last day of the tax year immediately preceding the first employment year; the increase must equal or exceed the number of newly hired employees for which a credit is sought by one employee for each newly hired employee for whom a credit is being sought for the current year, plus one employee for all employees for whom credits were claimed in prior years; the credit shall be allowed against the tax imposed by Chapter 16 or Chapter 18, Title 40; a financial institution shall be allowed to claim the credit against the liability determined in Chapter 16 of Title 40; the income tax credit may be claimed only for employees who are hired following the date this act is signed by the Governor or is otherwise formally enacted.

Effective Date: For tax years beginning on or after Jan. 1, 2011

Act 2011-552 (HB 243)

Income Tax Refund Check-Off for Alabama Firefighters Annuity and Benefit Fund

This act amends Section 40-18-140 of the *Code of Alabama 1975*; allows an income tax refund check-off for a contribution to the Alabama Firefighters Annuity and Benefit Fund; contributions to the fund shall be deposited with the State Treasurer for distribution.

Effective Date: For tax years beginning after Dec. 31, 2012

Act 2011-554 (HB 256)

Limits the Number of Dealer License Plates Purchased by a Licensed New Motor Vehicle Dealer, a Used Motor Vehicle Dealer, and a Motorcycle Dealer

This act amends Section 40-12-264 of the *Code of Alabama 1975*; limits the number of dealer license plates purchased by a licensed new motor vehicle dealer, a used motor vehicle dealer, and a motorcycle dealer; removes provision allowing licensed motor vehicle wholesalers, rebuilders, and reconditioners to purchase dealer license plates; limits the use of dealer license plates to certain individuals and to vehicles in the dealer's inventory; permits licensed new and used motor vehicle dealers, wholesalers, rebuilders, and reconditioners to purchase dealer transit license plates; disallows refunds of dealer license plates fees; increases

second and subsequent civil penalties for misuse of dealer and dealer transit license plates; provides for a criminal penalty for willful misstatements in the purchase of dealer license plates; authorizes the Department of Revenue to deny a dealer regulatory license to a dealer who has unpaid civil penalties; requires dealers to purchase license plates for vehicles withdrawn from inventory.

Effective Date: Oct. 1, 2011

Act 2011-563 (HB 355)

Establishes the Alabama Streamlined Sales and Use Tax Commission

This act establishes the Alabama Streamlined Sales and Use Tax Commission to identify and develop the programs necessary to become compliant with the Streamlined Sales and Use Tax Agreement in the event that Alabama becomes a participating member of the agreement; requires the commission to research Alabama's existing tax laws to identify the changes that will be required in existing law in order to bring Alabama in compliance with the agreement in the event that federal legislation adopting the agreement becomes law.

Effective Date: June 9, 2011

Act 2011-565 (HB 399)

Alabama Terminal Excise Tax Act

This act shall be known and may be cited as the "Alabama Terminal Excise Tax Act." This bill revises the motor fuel tax collection and enforcement system; imposes the tax upon the removal or withdrawal of motor fuel from the terminal using the terminal rack other than by bulk transfer; imposes the tax when motor fuel is imported into the state, other than by bulk transfer; imposes the tax on blended motor fuel at the point motor fuel is blended; provides for the levy of the tax on certain products and provides for exemptions; provides for licensing and fees, for returns, disposition of the proceeds of the tax, and penalties for violations.

Effective Date: Oct. 1, 2012

Act 2011-614 (HB 383)

Extends Supplemental Assessment; Increases Supplemental Provider Privilege Assessment on Nursing Facilities

This act amends Sections 40-26B-21 through 40-26B-26, of the *Code of Alabama 1975*; extends the nursing facility supplemental assessment referred to in Section 40-26B-21(b) through August 31, 2013; increases the supplemental provider privilege assessment beginning September 1, 2011; the privilege assessment will remain $1,899.96 for each bed in the facility; the supplemental privilege assessment annual rate is increased from $1,063.08 to $1,603.08; the new annual rate is $3,503.04, or $291.92 per month; this act also changes the due date from the tenth of the month to the twentieth of the month; all references to "tax" have been changed to "assessments."

Effective Date: Sept. 1, 2011

Act 2011-615 (HB 392)

Extends the Private Hospital Assessment and Medicaid Funding Program for Fiscal Years 2012 and 2013

This act amends Article 5, Chapter 26B, Title 40, *Code of Alabama 1975*; extends the private hospital assessment and Medicaid funding program for fiscal years 2012 and 2013; changes the base year to fiscal year 2009 for purposes of calculating the assessment; changes the assessment rate for fiscal years 2012 and 2013; changes the due date for quarterly payment of the assessment; changes the methodology for base payments for outpatient hospital services for state fiscal years 2012 and 2013.

Effective Date: June 9, 2011

The program shall be of no effect if federal financial participation under Title XIX

of the Social Security Act is not available to Medicaid at the approved federal Medicaid assistance percentage, established under Section 1905 of the Social Security Act for State fiscal years 2010, 2011, 2012, and 2013. The program will automatically terminate September 30, 2013, unless a later bill is passed extending the program to future fiscal years.

Act 2011-616 (HB 434)

Double-Weighted Sales Factor and Market Sourcing

This act amends Section 40-27-1, *Code of Alabama 1975*; double-weights the sales factor in the currently equal-weighted three factor formula used to apportion business income to Alabama; amends Alabama's sourcing of revenues for apportionment purposes by converting Alabama from a "cost of performance" state to a "market based sourcing" state for certain receipts from intangibles or services; provides that sales of services and other intangible property would be sourced to Alabama if the taxpayer's market for the sales is in Alabama.

Effective Date: For all tax years beginning on or after Dec. 31, 2010

Act 2011-620 (SB 65)

Income Tax Refund Check-Off for Alabama State Historic Preservation Fund and the Archives Services Fund

This act amends Section 40-18-140, *Code of Alabama 1975*; provides an income tax refund check-off for a contribution to the Alabama State Historic Preservation Fund and the Archives Services Fund; funds will be deposited with the State Treasurer for distribution.

Effective Date: For tax years beginning after Dec. 31, 2012

Act 2011-628 (SB 185)

Electronic Uniform Non-Traffic Citation and Complaint (eUNTCC)

This act concerns the issuance of a complaint and summons or notice to appear in court for persons arrested for misdemeanor non-traffic violations; provides for the use of an electronic uniform non-traffic citation and complaint (eUNTCC) as an alternative method for issuing tickets; provides for a notice to appear in court similar to the e-tickets used for traffic offenses.

Effective Date: July 1, 2011

Act 2011-631 (SB 219)

Interest-Bearing Warrants for Educational Purposes

This act concerns financing for public education; authorizes county and city boards of education to issue interest-bearing warrants for educational purposes, with the approval of the State Superintendent of Education, and payable from such revenues or tax proceeds as are lawfully available; the warrants would be sold at public or private sale; the warrants and interest thereon are exempt from all state, county, municipal, and other taxation under the laws of the State.

Effective Date: Aug. 1, 2011

Act 2011-633 (SB 224)

Transfer of Motor Vehicles without Title to Automotive Dismantler and Parts Recycler or Secondary Metals Recycler

This act amend Sections 32-8-87, 40-12-412, and 40-12-116, *Code of Alabama 1975*; provides for transfer of certain motor vehicles without a title to an automotive dismantler and parts recycler or secondary metals recycler; requires a statement from the owner containing certain information with regard to a vehicle sold without a title; requires an automotive dismantler and parts recycler or secondary metals recycler to maintain certain records and electronically transmit such records to the

department; requires an annual license fee of $200 per piece of car crushing equipment for persons other than the licensed dismantlers, recyclers or junk dealers; provides criminal penalties for violations; requires the Department of Revenue to maintain an electronic lien verification system; adds Section 32-8-64.2 to the *Code of Alabama 1975*, relating to release of certain liens.

Effective Date: Section 1 of this act becomes effective Jan. 1, 2012; the remaining sections of this act become effective Oct. 1, 2011

Act 2011-641 (SB 295)

Establishes the Individual Development Account Program

This act establishes the Individual Development Account Program in the Department of Human Resources; authorizes certain persons with low income to enter into agreements with a fiduciary organization for the establishment of an individual development account; requires the agreement to provide for the amount of savings deposits, match fund rates, asset goals and financial literacy education classes to be completed, additional training specific to the asset, and financial counseling the individual will attend, as well as other services designed to increase the financial independence of the person; provides that the funds in the account shall be matched under certain circumstances; provides that money may be withdrawn from the account for certain qualified purposes; allows money to be withdrawn from the account if money is withdrawn for emergencies; removes a person from the program if money is withdrawn for other purposes; requires the account holder to fulfill certain requirements before the withdrawal of money from the account; provides that money deposited in the account shall not be considered gross income for income tax purposes; provides that money withdrawn from the account for qualified purposes shall not be considered gross income for income tax purposes; provides for the selection of fiduciary organizations to administer the program; provides for the duties of financial institutions holding individual development accounts; provides that an account owner's savings and matching funds shall not affect his or her eligibility for any means-tested public benefits.

Effective Date: Sept. 1, 2011

Act 2011-642 (SB 337)

Changes Distributions of the Sales Tax Discount and the Use Tax Discount

This act amends Section 40-23-35 and 40-23-77 of the *Code of Alabama 1975*; changes the distributions of the sales tax discount and the use tax discount; this act provides that for fiscal years ending September 30, 2012 and September 30, 2013, only, the five million dollars of the sales tax discount normally disbursed to the Department of Conservation and Natural Resources will be disbursed to the State General Fund; this act provides that for fiscal years ending September 30, 2012 and September 30, 2013, only, the one million dollars of the use tax discount normally disbursed to the Coastal Programs will be disbursed to the State General Fund.

Effective Date: Oct. 1, 2011

Act 2011-644 (SB 395)

Income Tax Deduction for Retrofitting Homes against Catastrophic Windstorm Events

This act concerns homeowners insurance and homeowners who retrofit or upgrade their new or existing homes to help resist damages associated with a hurricane, tornado, other catastrophic windstorm event, or rising floodwaters; provides an income tax deduction not to exceed the lesser of 50 percent of the costs of such retrofitting and upgrades or $3,000; provides that all rate filings and related actuarial information for homeowners insurance coverage shall be treated as public information, available for review in the office of the Commissioner of Insurance in Montgomery, Alabama, and via the Internet on the website of the

Department of Insurance.

Effective Date: Sections 1 and 2 of this act become effective June 9, 2011; Section 3 of this act becomes effective on Sept. 1, 2011

Act 2011-645 (SB 404)

Allows Issuance of Title on Stolen Vehicle to Insurance Company

This act amends Section 32-8-84, *Code of Alabama 1975*; allows the issuance of an electronic certificate of title on a stolen vehicle to an insurance company, where settlement has occurred between the insured and the insured's insurance company; a certificate of title in paper form can be issued once the vehicle is recovered.

Effective Date: Jan. 1, 2012

Act 2011-648 (SB 477)

Tariff Credit Act of 2011

This act shall be known as the "Tariff Credit Act of 2011"; provides limited economic development incentives to offset business transitional costs to encourage direct investment by qualified projects of a minimum capital investment; the minimum capital investment of a qualifying project is $100 million; the qualifying project would have to create at least 100 new jobs, with a base wage of not less than the state's individual median income; approved investing companies would be eligible to receive a transferrable income tax credit up to the amount of their Federal tariff costs during the term of the qualifying project, but not to exceed the lesser of $20 million or 25% of the total amount of an investing company's capital investment in the qualifying project; any project seeking the credit must go through a recommendation process involving ADO, ADOR, and the Governor's Office.

Effective Date: For tax years and periods beginning after Dec. 31, 2010

Act 2011-688 (SB 137)

Online Insurance Verification System for Motor Vehicles

This act amends Sections 32-7-19, 32-7-20, 32-7-22, 32-7-24, 32-7A-2 through 32-7A-8, *Code of Alabama 1975*; adds Sections 32-7B-1 through 32-7B-6; repeals Sections 32-7A-9 through 32-7A-22; adds Sections 32-7A-9 through 32-7A-25; permits the Department of Public Safety to verify financial responsibility via an online insurance verification system in real time rather than using the manual process now in place; permits the Department of Revenue, all roadside law enforcement, and licensing officials to verify liability insurance coverage on motor vehicles via an online insurance verification system in real time; permits licensing officials to verify insurance coverage prior to the issuance of motor vehicle registrations; conforms to the Insurance Industry Committee on Motor Vehicle Administration (IICMVA) best practices for insurance verification; establishes an advisory council comprised of insurance industry and government representatives to establish policies and procedures for the online insurance verification system; increases reinstatement fees.

Effective Date: Sections 2, 5, and 7 becomes effective June 14, 2011; Sections 1, 3, 4, and 6 become effective on Jan. 1, 2013, except that a portion of Section 3, containing the reenacted Section 32-7A-12, becomes effective June 14, 2011

Act 2011-689 (SB 158)

Neighborhood Infrastructure Incentive Plan Act of 2011

This act creates the Neighborhood Infrastructure Incentive Plan Act of 2011; allows homeowners and business owners to form neighborhood infrastructure authorities in existing neighborhoods to manage and finance local projects; provides for the organization of the authorities; each homeowner and business assessed pursuant to this act, beginning in the 2012 tax year, shall be eligible for an income tax credit of 10 percent of the amount of assessment paid, not to exceed

one thousand dollars ($1,000) credit in any tax year, for a period not exceeding 10 successive tax years.

Effective Date: June 14, 2011

This act automatically expires Dec. 31, 2015, unless specifically extended by an act of the Legislature; all authorities in existence as of Dec. 31, 2015, shall continue in existence until all existing projects of the authority are completed and the authority seeks dissolution

Act 2011-695 (SB 255)

Rebates for Qualified Production Companies

This act amends Sections 41-7A-43 and 41-7A-45, *Code of Alabama 1975*; makes several technical corrections to the film incentives portion of the Entertainment Industry Act of 2009; clarifies the qualified expenditures applicable to a television series or commercial; provides that the income tax credits are available in the year in which the production activity concludes; provides that the sales, use and lodgings tax exemptions only apply to the state portion of these taxes; provides maximum expended amounts beyond which rebates and exemptions are not allowed.

Effective Date: June 14, 2011

Act 2011-707 (SB 450)

Repeals "John L. Buskey Trust Fund Matching Act of 1993"

This act repeals Title 41, Chapter 15A, Article 2, of the *Code of Alabama 1975*, entitled the "John L. Buskey Trust Fund Matching Act of 1993," which required the State of Alabama to provide a one-to-one match to the Penny Trust Fund for those monies that are deposited into the Penny Trust Fund during each fiscal year.

Effective Date: Sept. 30, 2011

Act 2011-709 (SB 493)

Tornado Recovery Tax Incentive Protection Act of 2011

This act establishes the Tornado Recovery Tax Incentive Protection Act of 2011; protects the granting and extension of economic benefits that became impacted and disrupted by the tornado outbreaks on April 15 and April 27, 2011, due to property damage and unexpected deadline delays during the qualification processes.

Effective Date: June 14, 2011

Act 2011-710 (SB 506)

Classification of Property as Residential or Homestead

Not Affected When Property is Damaged by Natural Disaster

This act amends Section 40-8-1 and Section 40-9-19, *Code of Alabama 1975*; provides that the classification of property as residential property or a homestead would not be affected under certain conditions when the property is damaged by a natural disaster.

Effective Date: Sept. 1, 2011

Local Revenue-related Acts

Act 2011-237 (HB 30)

Additional Index Fee on Property Instruments in Marengo County

This act affects Marengo County and authorizes a special index fee of five dollars ($5) to be collected by the Judge of Probate on each real or personal property instrument, or other instrument recorded or filed for record in the probate court of the county; the index fee is in addition to all other fees, taxes, and other charges required by law to be paid upon recording or filing for record of any instrument; the Judge of Probate will deposit all funds collected into a special fund to be maintained by the Judge of Probate for improved recording, archiving, Internet technology, preservation, retrieving of records and other equipment,

maintenance, training, and services necessary for the improvement of the recording, court, and license divisions of the office of the judge of probate.

Effective Date: June 1, 2011

Act 2011-246 (HB 397)

Proposed Ad Valorem Tax Increase in Dothan

This act approves a proposed increase in ad valorem taxation to be levied by the City Council of Dothan, in an amount not exceeding 15 mills that is in addition to the current 5 mills for a combined total amount not exceeding 20 mills, subject to approval by a majority vote of the qualified electors residing in Dothan to vote in a special municipal election to be held no later than October 1, 2013; and thirteen-fifteenths of any net additional ad valorem tax revenues shall be distributed to the Dothan City Board of Education to be used exclusively for public school purposes, the remainder of any additional ad valorem tax revenues shall be distributed to Houston-Love Memorial Library Board to be used exclusively for the improvement, operation, and maintenance of public libraries within Dothan.

Effective Date: Contingent upon voter approval

Act 2011-256 (HB 148)

Additional Ad Valorem Tax in Hale County

This act allows the Hale County Commission to levy an additional ad valorem tax in the amount of three mills to pay for a new jail; allows the distribution of any excess amount collected to the County General Fund to be used for law enforcement purposes.

Effective Date: Contingent upon voter approval

Act 2011-263 (HB 530)

Additional Ad Valorem Tax in Pike Road

This act authorizes the municipal governing body of Pike Road in Montgomery County to levy and collect additional ad valorem taxes in the amount of 25 mills on taxable property located in Pike Road; the proceeds from the additional taxes will be allocated for public schools in the town; all ad valorem taxes in Pike Road shall be levied, collected, administered and enforced at the same time, in the same manner, and under the same requirements and laws as state ad valorem taxes.

Effective Date: Contingent upon voter approval

Act 2011-265 (SB 208)

Lodging Tax in Perry County

This act authorizes Perry County to levy and collect a five percent lodging tax in the county; any rentals or services taxed under Division 1 of Article 1 of Chapter 23 of Title 40, Code of Alabama 1975, are exempted from the lodging tax; the tax does not apply to rooms, lodgings, or accommodations supplied for a period of 30 continuous days or more in any place: after collection costs, ninety percent of the tax collections will be distributed to a fund established by the Perry County Commission for reduction of the county debt; ten percent of the tax collections will be distributed to the Perry County General Fund.

Effective Date: Aug. 1, 2011

Act 2011-267 (SB 456)

Allocation and Expenditure for Money Received from the TVA Distributed to Morgan County

This act provides for the allocation and expenditure of money received from the Tennessee Valley Authority distributed to Morgan County pursuant to Act 2010-135 of the 2010 Regular Session to the Hartselle, Decatur, and Morgan County Boards

of Education for fiscal years 2012 and 2013. Distribution of proceeds are as follows: 1) the first $125,000 distributed among the school systems to be used expressly for the support and benefit of each system's robotics programs; 2) fifty percent of the remaining proceeds to be divided among the school systems for teachers and personnel expenses; 3) thirty percent of the remaining proceeds to be divided among the school systems for technological purposes; 4) twenty percent of the remaining proceeds to be divided among the school systems' teachers, librarians, and educational personnel for instructional and teaching materials and supplies; 5) any excess funds shall be divided among each school in the respective school systems.

Effective Date: May 25, 2011

Act 2011-268 (SB 99)

Prohibits the Imposition of an Occupational Tax in Baldwin County

This act proposes an amendment to the Constitution of Alabama of 1901, to prohibit the imposition of an occupational tax in Baldwin County.

Effective Date: Contingent upon voter approval

Act 2011-269 (SB 100)

Prohibits the Imposition of an Occupational Tax in Tuscaloosa County

This act proposes an amendment to the Constitution of Alabama of 1901, to prohibit the imposition of an occupational tax in Tuscaloosa County.

Effective Date: Contingent upon voter approval

Act 2011-523 (SB 378)

Lee County Commission Authorized to Levy Sales and Use Taxes outside the Corporate Limits of Auburn, Opelika, and Phenix City

This act amends Section 1 of Act 1254 of the 1969 Special Session, amended by Act 2005-306 of the 2005 First Special Session, and Sections 1 and 2 of Act 89-629 of the 1989 Regular Session; authorizes the Lee County Commission to levy sales and use taxes outside the corporate limits of Auburn, Opelika, and Phenix City, generally paralleling the state sales and use taxes; the commission shall not levy any tax measured by gross receipts, except a sales or use tax which generally parallels, except for the rate of tax, that imposed by the state under applicable law.

Effective Date: June 9, 2011

Act 2011-527 (SB 473)

Distribution of Additional TVA Payments in Marshall County

This act provides for the distribution of additional TVA in-lieu-of taxes payments received by Marshall County pursuant to Act 2010-135, to the school systems in the county and as provided by a committee appointed for that purpose. Distributions of proceeds are as follows: 1) twenty-five percent distributed to the Marshall County Board of Education, the Arab City Board of Education, the Guntersville City Board of Education; the Albertville City Board of Education, and the Boaz City Board of Education, based on student enrollment; 2) seventy-five percent to the county discretionary fund.

Effective Date: June 9, 2011

Act 2011-588 (HB 540)

Lee County Commission Authorized to Levy Sales and Use Taxes outside the Corporate Limits of Auburn, Opelika, and Phenix Cities

This act amends Section 1 of Act 1254 of the 1969 Special Session, amended by Act 2005-306 of the 2005 First Special Session, and Sections 1 and 2 of Act 89-629 of the 1989 Regular Session; authorizes the Lee County Commission to levy sales and use taxes outside the corporate limits of Auburn, Opelika, and Phenix City, generally paralleling the state sales and use taxes; the commission shall not

levy any tax measured by gross receipts, except a sales or use tax which generally parallels, except for the rate of tax, that imposed by the state under applicable law.

Effective Date: June 9, 2011

Act 2011-596 (HB 599)

Increases Lodging Tax in Clarke County

This act amends Section 45-13-243, *Code of Alabama 1975*; increases the lodging tax in Clarke County in an amount of four percent of the charge on each room, rooms, lodgings, or accommodations; exempted from the tax are any rentals or services taxed under Division 1 of Article 1 of Chapter 23 of Title 40; the tax doesn't apply to rooms, lodgings, or accommodations supplied for a period of 30 continuous days or more in any place; the net proceeds, after collection costs, shall be paid into the county treasury to be exclusively used for the promotion of tourism and economic development.

Effective Date: Sept. 1, 2011

Act 2011-602 (HB 613)

Distribution of TVA Payments in Marshall County

This act provides for the distribution of additional TVA in-lieu-of taxes payments received by Marshall County pursuant to Act 2010-135, to the school systems in the county and as provided by a committee appointed for that purpose. Distributions of proceeds are as follows: 1) twenty-five percent distributed to the Marshall County Board of Education, the Arab City Board of Education, the Guntersville City Board of Education, the Albertville City Board of Education, and the Boaz City Board of Education, based on student enrollment; 2) seventy-five percent to the county discretionary fund.

Effective Date: June 9, 2011

Act 2011-611 (HB 676)

Distribution of TVA Payments in Jackson County

This act provides for the distribution of TVA in-lieu-of-taxes payments in Jackson County; and repeals Act 79-743, 1979 Regular Session, Act 88-292, 1988 Regular Session, and Act 99-550, 1999 Regular Session. Distribution of proceeds are as follows: 1) four percent to equip and maintain the Jackson County Legislative Delegation Office; 2) forty percent to the county's public school system; 3) thirty percent to the incorporated municipalities; 4) twenty-six percent to the county general fund.

Effective Date: June 9, 2011

Act 2011-654 (SB 503)

Distribution of TVA Payments in Jackson County

This act provides for the distribution of TVA in-lieu-of-taxes payments in Jackson County; and repeals Act 79-743, 1979 Regular Session, Act 88-292, 1988 Regular Session, and Act 99-550, 1999 Regular Session. Distribution of proceeds are as follows: 1) four percent to equip and maintain the Jackson County Legislative Delegation Office; 2) forty percent to the county's public school system; 3) thirty percent to the incorporated municipalities; 4) twenty-six percent to the county general fund.

Effective Date: June 9, 2011

Act 2011-662 (HB 664)

Annual Business License Tax on the Privilege of Engaging in Certain Businesses in Jefferson County

This act authorizes the levy in Jefferson County of an annual business license tax on the privilege of engaging in certain businesses, vocations, occupations, callings or professions, specifically excluding persons engaging in business in the

county and required by law to pay tax pursuant to Sections 40-16-4, 40-21-50, 40-21-52, 40-21-53, 40-24-56, or 40-21-60 of the *Code of Alabama 1975*; tax will be measured by the gross receipts after certain deductions; establishes minimum and maximum initial business license taxes; authorizes levy of a minimum flat fee for the issuance of business licenses; provides for the levy of the business license tax in respect of businesses engaged in more than one business; provides for the deposit of the taxes collected into Jefferson County's General Fund.

Effective Date: June 9, 2011

Act 2011-692 (SB 231)

Creates Public Authority for Purpose of Promoting and Developing Tourism and Development

This act authorizes one or more municipalities, counties, or any combination of municipalities and counties, to create a public authority for the purpose of promoting and developing tourism and development; provides for the duties, powers, and board membership of the authority; authorizes the authority to create a tourism promotion and development district; provides for the boundaries of the district.

Effective Date: June 14, 2011

Interest Rates for Calendar Quarters 2011

Under Section 40-1-44, *Code of Alabama 1975*, the Alabama Department of Revenue calculates interest on tax underpayments and tax overpayments, where applicable, at the same annual rate as determined by the Internal Revenue Service; however, interest on land sold by the state for taxes is required to be calculated at 12 percent annually in accordance with Section 40-5-9, *Code of Alabama 1975*.

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
2001	9%	8%	7%	7%
2002	6%	6%	6%	6%
2003	5%	5%	5%	4%
2004	4%	5%	4%	5%
2005	5%	6%	6%	7%
2006	7%	7%	8%	8%
2007	8%	8%	8%	8%
2008	7%	6%	5%	6%
2009	5%	4%	4%	4%
2010	4%	4%	4%	4%
2011	3%	4%	4%	3%

Taxpayer Service Centers

Auburn/Opelika — 3300 Skyway Drive (36830)
Telephone (334) 887-9549

Dothan — 344 North Oates Street (36303)
Telephone (334) 793-5803

Gadsden — 235 College Street (35901)
Telephone (256) 547-0554

Huntsville — 4920 Corporate Drive, Suite H (35805)
Telephone (256) 837-2319

Jefferson/Shelby — 2020 Valleydale Road (35244)
Telephone (205) 733-2740

Mobile — 955 Downtowner Boulevard (36609)
Telephone (251) 344-4737

Montgomery — 1021 Madison Avenue (36104)
Telephone (334) 242-2677

Muscle Shoals — 874 Reservation Road (35661)
Telephone (256) 383-4631

Tuscaloosa — 518 19th Avenue (35401)
Telephone (205) 759-2571

Statistical Summary

Capital Credit Annual Report Summary	41
Revenue Abstract	42
Accounts Receivable and Delinquent Taxes Collected	44
Net Assessed Valuation (Ad Valorem)	45
Property Tax Collections	47
Industrial Exemption Assessed Value (Ad Valorem)	49
Abatements Assessed Value (Ad Valorem)	51
Office of Ex-Officio Land Commissioner	53
Income Tax Collections and Refunds	54
Alabama Individual Income Tax Facts	55
Estimated Fuel Tax Revenue	58
Estimated Fuel Gallonage Sold by County	60
Collections of Motor Vehicle Fees	62
Tobacco Products Tax	63
Utility Gross Receipts Tax	63
State Sales Tax Collections	64
State Use Tax Collections	66
State Lodgings Tax Collections	68
Local Taxes and Fees Collected by the State	
County Sales, Use and Lodgings Taxes	70
Municipal Sales and Use Taxes	72
County Gasoline and Motor Fuel Taxes	77
County Tobacco Taxes	78
Distributions	
Financial Institutions Excise Tax	79
Distribution of TVA In-Lieu-of-Taxes Payment	80
Distribution of Excess Sales and Use Tax Discount Revenue	81
Distribution of State Taxes and Fees	82

Capital Credit Annual Report Summary

The Capital Credit 2011 Annual Report will be added as an addendum to the 2011 ADOR Annual Report when it is submitted in 2012.

Revenue Abstract

Title of Tax	FYTD 2010-11	FYTD 2009-10	% Change	FYTD Refunds 2010-11	FYTD Net 2010-11
Bulk Storage Withdrawal Fee	$ 45,889,617.65	$ 42,933,157.69	6.89	$ 464,489.00	$ 45,425,128.65
Business Privilege Tax	111,966,743.70	107,873,518.37	3.79	21,716,727.35	90,250,016.35
Coal Severance ($.135/ton)	2,601,513.21	2,598,842.51	0.10	0.00	2,601,513.21
Coal Severance ($.20/ton)	3,814,163.83	3,845,920.34	(0.83)	0.00	3,814,163.83
Contractors' Gross Receipts	34,650,010.19	33,840,734.83	2.39	63,523.38	34,586,486.81
Deeds and Assignments	3,234,666.78	1,852,735.91	74.59	276,225.73	2,958,441.05
Dry Cleaning Registration Fee	378,786.36	416,619.27	(9.08)	0.00	378,786.36
Estate and Inheritance	40,613.43	95,921.30	(57.66)	0.00	40,613.43
Financial Institutions' Excise	25,703,680.82	21,830,582.39	17.74	3,778,264.77	21,925,416.05
Forest Products' Severance	5,071,271.18	5,016,858.07	1.08	0.00	5,071,271.18
Freight Line R.R. Equipment	3,542,668.48	3,645,232.89	(2.81)	0.00	3,542,668.48
Gasoline	406,458,810.06	410,024,750.52	(0.87)	367,526.55	406,091,283.51
Gasoline (Aviation & Jet Fuel)	666,846.86	846,841.91	(21.25)	3,635.73	663,211.13
Hazardous Waste Fee	1,748,746.70	1,713,650.07	2.05	0.00	1,748,746.70
Hospital Assessment Fee	215,817,719.70		0.00	296,019.02	215,521,700.68
Hydro-Electric KWH	1,111,282.85	1,726,092.49	(35.62)	0.00	1,111,282.85
IFTA License Tax	11,435,661.49	13,525,450.59	(15.45)	0.00	11,435,661.49
Income Tax – Corporate***	369,377,542.86	463,617,151.43	(20.33)	78,574,771.11	290,802,771.75
Income Tax – Individual***	3,378,120,521.19	3,214,256,073.25	5.10	582,217,019.25	2,795,903,501.94
IRP Registration Fees	49,081,134.65	46,231,042.15	6.16	0.00	49,081,134.65
Lodgings	49,694,468.93	43,314,319.12	14.73	11,916.06	49,682,552.87
Medicaid Nursing Facility	77,967,957.05	49,600,898.63	57.19	0.00	77,967,957.05
Medicaid Pharmaceutical Services	9,118,546.03	8,816,213.15	3.43	1,743.80	9,116,802.23
Miscellaneous Tags	222,599.42	224,475.04	(0.84)	0.00	222,599.42
Miscellaneous Taxes*	433,466.13	493,031.76	(12.08)	0.00	433,466.13
Mobile Telecommunications	94,791,743.99	105,941,126.92	(10.52)	2,177.27	94,789,566.72
Motor Fuels (Diesel)	131,151,880.49	125,773,069.74	4.28	1,077,285.57	130,074,594.92

Title of Tax	FYTD 2010-11	FYTD 2009-10	% Change	FYTD Refunds 2010-11	FYTD Net 2010-11
Motor Vehicle Title Fees	$ 20,814,097.60	$ 19,999,239.07	4.07	$ 1,020.00	$ 20,813,077.60
Motor Vehicle Salvage Inspection Fees	924,710.00	1,011,089.92	(8.54)	0.00	924,710.00
Oil & Gas Privilege	82,000,915.93	65,036,206.42	26.09	468,503.00	81,532,412.93
Oil & Gas Production	29,591,063.94	20,485,886.29	44.45	219,447.01	29,371,616.93
Oil Lubricating	2,152,756.49	1,829,500.68	17.67	2,237.20	2,150,519.29
Oil Wholesale License	4,078,767.97	3,887,039.50	4.93	5,565.92	4,073,202.05
Pari-Mutuel Pool	1,972,957.57	2,103,569.10	(6.21)	0.00	1,972,957.57
Property Tax**	359,430,862.18	357,894,274.91	0.43	0.00	359,430,862.18
Rental or Leasing	62,104,331.99	62,486,139.71	(0.61)	238,623.83	61,865,708.16
Sales	1,912,430,776.65	1,845,802,408.88	3.61	3,045,186.59	1,909,385,590.06
Scrap Tire Environmental Fee	3,884,030.48	3,754,406.99	3.45	8,588.93	3,875,441.55
Solid Waste Disposal Fee	7,734,187.76	8,466,038.62	(8.64)	0.00	7,734,187.76
Store Licenses	566,051.21	554,150.88	2.15	137.80	565,913.41
Tobacco Products	136,760,201.35	137,392,398.41	(0.46)	148,782.01	136,611,419.34
T.V.A. Electric	117,206,484.87	122,653,041.01	(4.44)	0.00	117,206,484.87
Use	268,705,345.02	251,632,071.49	6.79	3,451,464.39	265,253,880.63
Utility Gross Receipts	410,946,581.42	437,428,922.57	(6.05)	1,965,006.04	408,981,575.38
Utility License (2.2%)	149,922,854.04	144,617,906.16	3.67	8,524.96	149,914,329.08
Total	**$8,605,319,640.50**	**$8,197,088,600.95**	**4.98**	**$698,414,412.27**	**$7,906,905,228.23**

*Miscellaneous taxes collected includes: Auto Dismantler License, Auto Reconditioner & Rebuilder License, Motor Carrier Mileage, and Playing Card.

**Property Tax as reported to the State Comptroller; refunds made by local jurisdictions are not reported.

***Year-end refund accruals for individual income tax ($11,340,411.04) and corporate tax ($38,864,214.54).

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2011	**$205,767,107**

Delinquent Taxes Collected

	2007-08	2008-09	2009-10	2010-11
Assessment Collections	**$45,181,136**	**$31,641,260**	**$40,472,499**	**$35,987,755**
Field Collections				
Auburn/Opelika	$ 2,971,288	$ 2,451,781	$ 3,097,920	$ 2,396,208
Dothan	1,868,544	2,164,237	1,768,593	1,515,957
Gadsden	2,010,322	1,509,244	1,793,385	1,957,579
Huntsville	2,511,546	2,187,779	3,296,108	4,336,883
Jefferson/Shelby	6,991,171	4,588,429	5,276,663	4,767,153
Mobile	4,128,938	3,990,885	5,008,924	5,278,584
Montgomery	2,557,343	2,350,752	2,439,106	2,559,683
Tuscaloosa	3,445,712	2,428,660	2,212,235	1,501,312
Subtotal for field	**$26,484,864**	**$21,671,767**	**$24,892,934**	**$24,313,359**
TOTAL	**$71,666,000**	**$53,313,027**	**$65,365,433**	**$60,301,114**

Net Taxable Assessed Valuation by County

Real, Business Personal, and Motor Vehicle Property (State)

October 1 lien date

County	2006	2007	2008	2009
Autauga	$ 607,591,352	$ 633,378,710	$ 619,809,820	$ 620,414,930
Baldwin	4,847,912,378	4,712,992,140	4,325,261,680	3,847,829,140
Barbour	213,938,610	226,371,560	223,168,540	216,909,280
Bibb	151,457,110	153,108,660	154,923,960	149,764,126
Blount	379,620,214	383,899,360	392,256,000	388,520,200
Bullock	78,198,480	80,626,620	81,825,720	82,288,460
Butler	176,872,174	182,176,660	184,821,170	176,761,648
Calhoun	954,697,979	1,004,780,160	996,625,200	974,669,960
Chambers	258,064,130	284,728,220	277,412,000	287,265,660
Cherokee	246,445,960	245,045,700	250,329,180	246,221,540
Chilton	341,624,960	354,362,260	359,786,940	350,667,440
Choctaw	173,403,070	191,770,060	203,920,040	213,348,020
Clarke	255,122,660	257,389,140	310,087,940	296,743,580
Clay	97,560,750	97,473,780	98,117,060	96,994,220
Cleburne	115,140,610	116,091,775	115,768,850	114,640,440
Coffee	350,311,551	381,283,962	396,626,286	397,446,275
Colbert	417,066,160	439,301,160	444,193,720	484,064,080
Conecuh	103,631,180	121,237,460	119,697,460	117,637,680
Coosa	132,147,240	141,904,680	145,083,535	143,580,980
Covington	362,361,210	373,171,630	378,522,550	370,480,540
Crenshaw	99,244,900	98,395,660	100,859,660	101,536,800
Cullman	732,807,040	769,988,840	775,715,860	756,161,320
Dale	317,137,771	351,908,100	323,499,880	330,103,003
Dallas	304,681,710	293,387,840	316,049,500	316,913,140
DeKalb	418,545,340	428,626,680	433,345,820	453,887,060

County	2006	2007	2008	2009
Elmore	$ 877,353,090	$ 960,564,480	$ 969,754,820	$ 928,661,820
Escambia	315,201,285	335,109,200	346,429,160	350,446,960
Etowah	764,108,385	788,202,360	808,374,720	791,855,940
Fayette	128,887,660	129,013,340	130,866,370	125,411,200
Franklin	201,636,117	215,955,637	216,184,717	216,833,257
Geneva	142,074,180	154,601,799	151,377,442	148,806,730
Greene	115,228,712	120,420,550	125,523,370	126,677,160
Hale	115,827,190	122,397,422	123,803,642	126,686,582
Henry	144,317,255	152,097,100	153,096,295	147,609,280
Houston	1,223,751,020	1,282,320,240	1,287,000,580	1,299,688,100
Jackson	347,854,615	354,297,140	385,799,100	374,436,640
Jefferson	8,174,078,561	8,605,631,693	8,409,031,826	8,245,873,930
Lamar	118,830,613	117,660,580	113,264,960	113,791,927
Lauderdale	643,912,970	673,052,460	668,456,380	664,563,560
Lawrence	230,577,506	222,388,700	268,187,480	255,873,500
Lee	1,359,780,540	1,486,920,840	1,536,335,940	1,538,584,220
Limestone	585,449,480	635,868,520	665,703,540	655,276,744
Lowndes	101,095,160	95,958,540	106,557,180	114,313,040
Macon	115,871,220	135,444,700	142,984,500	153,909,760
Madison	3,161,839,060	3,391,028,040	3,538,089,580	3,527,368,600
Marengo	223,058,220	228,810,270	222,077,780	221,503,900
Marion	210,150,430	214,512,640	231,314,210	220,302,353
Marshall	708,179,655	792,702,300	836,621,480	818,124,220
Mobile	3,978,031,520	4,107,621,540	4,315,479,220	4,213,734,780
Monroe	193,776,440	197,299,700	204,311,500	195,864,820

County	2006	2007	2008	2009
Montgomery	$ 2,547,875,580	$ 2,611,122,065	$ 2,698,292,413	$ 2,331,318,620
Morgan	1,124,699,430	1,200,505,560	1,238,192,600	1,251,651,040
Perry	77,236,160	79,528,120	78,962,380	82,533,080
Pickens	132,265,211	135,582,760	136,099,147	135,631,520
Pike	259,569,690	266,793,760	271,027,860	272,004,080
Randolph	274,774,810	281,155,560	282,603,820	274,174,560
Russell	373,396,700	423,503,920	430,088,820	434,742,340
St. Clair	696,943,316	719,995,495	734,302,446	727,997,100
Shelby	2,683,388,040	2,870,058,120	2,834,467,460	2,781,694,046
Sumter	120,368,052	119,657,164	119,323,990	121,884,415
Talladega	753,410,578	796,816,790	810,081,140	794,665,500
Tallapoosa	539,995,560	572,284,200	605,107,070	618,290,740
Tuscaloosa	1,762,529,800	1,873,173,968	2,091,378,000	2,091,479,300
Walker	582,499,790	602,105,992	612,764,380	608,404,486
Washington	290,731,940	424,530,940	230,226,220	291,094,240
Wilcox	123,524,560	124,858,540	133,981,000	133,099,360
Winston	284,498,655	302,054,860	302,209,000	294,349,900
TOTAL	**$48,944,163,295**	**$51,245,008,422**	**$51,593,441,909**	**$50,356,062,872**

Property Tax Collections

October 1, 2009, lien date; October 1, 2010, collection date

Net collections after all exemptions (Real, business personal, and motor vehicle)

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	$ 3,967,564	$ 4,903,553	$ 6,656,052	$ 3,163,383	$ 18,690,552
Baldwin	24,224,517	40,010,309	45,817,582	19,973,732	130,026,140
Barbour	1,406,298	2,074,685	3,699,446	1,078,686	8,259,116
Bibb	976,156	1,503,360	1,594,599	241,699	4,315,815
Blount	2,442,607	6,313,141	3,875,486	1,338,165	13,969,399
Bullock	530,918	1,555,934	1,607,653	291,575	3,986,080
Butler	1,187,610	2,113,096	2,459,280	1,222,877	6,982,863
Calhoun	6,262,097	13,171,898	18,619,922	9,028,896	47,082,813
Chambers	1,891,534	5,878,076	4,185,441	549,329	12,504,379
Cherokee	1,596,176	3,832,120	5,752,940	380,010	11,561,246
Chilton	2,286,463	7,855,182	3,735,464	1,055,880	14,932,989
Choctaw	1,390,827	2,241,335	3,181,440	110,305	6,923,907
Clarke	1,943,696	3,337,338	5,138,617	621,476	11,041,128
Clay	633,443	1,133,723	1,477,231	316,389	3,560,786
Cleburne	768,272	1,710,927	2,208,909	526,050	5,214,158
Coffee	2,556,391	4,433,884	5,430,903	4,943,462	17,364,641
Colbert	3,640,291	4,667,584	9,890,545	3,047,605	21,246,024
Conecuh	775,286	2,185,370	1,337,382	340,780	4,638,817
Coosa	939,968	1,103,878	1,863,366	63,274	3,970,486
Covington	2,350,667	3,822,312	3,523,943	2,491,633	12,188,555
Crenshaw	738,814	2,306,455	1,400,472	217,314	4,663,054
Cullman	4,911,908	7,881,629	7,407,789	4,590,939	24,792,265
Dale	2,109,751	4,642,136	3,518,318	2,957,794	13,227,998
Dallas	2,084,912	4,195,714	4,123,122	976,290	11,380,038
DeKalb	2,960,359	5,870,634	7,303,612	2,702,743	18,837,348

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Elmore	$ 6,009,738	$ 8,353,738	$ 10,167,100	$ 1,658,248	$ 26,188,825
Escambia	2,260,660	4,728,803	5,946,929	2,310,282	15,246,674
Etowah	5,122,236	10,533,200	13,294,488	5,914,928	34,864,852
Fayette	821,562	1,606,270	1,358,278	442,077	4,228,187
Franklin	1,438,270	3,861,902	3,058,884	1,583,987	9,943,043
Geneva	972,992	2,378,207	1,950,704	701,373	6,003,276
Greene	852,851	2,280,278	1,908,872	321,514	5,363,516
Hale	854,281	2,202,617	1,450,187	242,542	4,749,627
Henry	922,432	2,094,936	1,889,455	463,142	5,369,965
Houston	8,211,784	15,345,477	13,745,559	4,544,455	41,847,275
Jackson	2,465,995	3,202,024	3,807,849	4,068,575	13,544,442
Jefferson	52,616,808	114,846,900	230,380,478	202,372,666	600,216,852
Lamar	776,229	1,775,499	1,357,397	274,707	4,183,831
Lauderdale	4,170,092	7,911,565	12,780,167	5,031,569	29,893,393
Lawrence	1,698,927	3,703,268	2,968,978	353,187	8,724,359
Lee	10,015,084	22,315,031	20,362,089	30,582,916	83,275,119
Limestone	4,336,601	9,710,194	7,886,402	5,185,843	27,119,041
Lowndes	757,946	2,835,534	1,894,050	310,520	5,798,050
Macon	998,947	1,997,470	5,466,771	502,138	8,965,326
Madison	22,796,294	41,087,707	95,539,243	43,739,562	203,162,806
Marengo	1,471,140	3,147,156	2,277,103	2,365,646	9,261,045
Marion	1,414,619	1,731,716	2,276,486	1,112,895	6,535,714
Marshall	5,200,708	11,919,135	11,776,504	7,566,651	36,462,997
Mobile	28,103,622	87,261,329	120,650,056	16,593,653	252,608,659
Monroe	1,320,056	2,360,677	2,277,635	743,126	6,701,494

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Montgomery	$16,645,194	$ 21,584,116	$ 30,854,587	$ 29,880,238	$ 98,964,135
Morgan	8,703,195	16,358,939	21,507,414	13,737,006	60,306,555
Perry	537,770	1,921,657	1,092,534	177,259	3,729,220
Pickens	870,579	1,961,429	2,315,439	600,872	5,748,319
Pike	1,857,923	3,673,348	3,368,631	1,370,938	10,270,840
Randolph	1,680,225	3,610,101	3,182,371	513,141	8,985,837
Russell	2,787,006	5,392,452	11,003,367	2,961,174	22,144,000
St. Clair	4,782,590	8,853,375	10,948,830	2,698,880	27,283,676
Shelby	18,140,948	22,084,487	87,026,815	32,101,535	159,353,786
Sumter	793,090	2,156,736	1,816,223	503,294	5,269,343
Talladega	5,925,830	8,073,901	16,614,613	5,300,995	35,915,339
Tallapoosa	3,955,134	5,615,042	9,459,170	1,347,983	20,377,329
Tuscaloosa	14,558,703	23,213,228	39,822,986	17,039,556	94,634,473
Walker	3,985,723	5,783,785	6,374,024	3,709,180	19,852,712
Washington	2,349,354	3,541,218	4,480,733	91,384	10,462,688
Wilcox	887,105	2,793,156	1,460,841	134,012	5,275,115
Winston	1,867,299	2,517,101	3,442,273	636,218	8,462,890
TOTAL*	**$330,514,069**	**$647,068,973**	**$987,052,027**	**$514,020,153**	**$2,478,655,223**

*Details may not add up to totals due to rounding.

Industrial Exemption Assessed Value

October 1, 2009, lien date

County	State	County	School	Municipal
Autauga	$ 0	$ 0	$ 0	$ 0
Baldwin	18,873,220	18,873,220	0	17,128,120
Barbour	431,980	431,980	431,980	431,980
Bibb	519,140	519,140	0	390,820
Blount	0	0	0	0
Bullock	0	0	0	0
Butler	0	0	0	0
Calhoun	4,040,120	4,040,120	4,040,120	4,022,140
Chambers	3,298,320	3,298,320	3,254,840	0
Cherokee	0	0	0	0
Chilton	0	0	0	0
Choctaw	0	0	0	0
Clarke	0	0	0	0
Clay	0	0	0	0
Cleburne	0	0	0	0
Coffee	0	0	0	0
Colbert	0	0	0	0
Conecuh	0	0	0	0
Coosa	0	0	0	0
Covington	0	0	0	0
Crenshaw	0	0	0	0
Cullman	0	0	0	0
Dale	0	0	0	0
Dallas	0	0	0	0
DeKalb	0	0	0	0
Elmore	0	0	0	0
Escambia	2,541,300	0	0	0

County	State	County	School	Municipal
Etowah	$ 0	$ 0	$ 0	$ 0
Fayette	0	0	0	0
Franklin	0	0	0	0
Geneva	0	0	0	0
Greene	0	0	0	0
Hale	0	0	0	0
Henry	0	0	0	0
Houston	0	0	0	0
Jackson	0	0	0	0
Jefferson	0	0	0	0
Lamar	0	0	0	0
Lauderdale	0	0	0	0
Lawrence	0	0	0	0
Lee	2,629,660	2,629,660	0	2,629,660
Limestone	0	0	0	0
Lowndes	0	0	0	0
Macon	0	0	0	0
Madison	0	74,320	74,320	42,300
Marengo	1,547,880	1,547,880	0	952,540
Marion	0	0	0	0
Marshall	0	0	0	0
Mobile	0	0	0	0
Monroe	0	0	0	0
Montgomery	24,904,800	24,904,800	24,904,800	20,694,420
Morgan	0	0	0	0
Perry	0	0	0	0
Pickens	0	0	0	0

County	State	County	School	Municipal
Pike	$ 3,741,620	$ 3,741,620	$ 3,741,620	$ 3,122,840
Randolph	0	0	0	0
Russell	0	0	0	0
St. Clair	0	0	0	0
Shelby	0	0	0	0
Sumter	0	0	0	0
Talladega	0	0	0	0
Tallapoosa	8,300	8,300	8,300	8,300
Tuscaloosa	0	0	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
Total	**$62,536,340**	**$60,069,360**	**$36,455,980**	**$49,423,120**

Abatements Assessed Value (Ad Valorem)

October 1, 2009, lien date

County	State	County	School	Municipal
Autauga	$ 4,816,280	$ 4,816,280	$ 0	$ 4,567,660
Baldwin	4,414,620	4,414,620	0	2,635,900
Barbour	1,269,620	1,269,620	0	845,300
Bibb	0	0	0	0
Blount	1,166,820	1,166,820	0	387,040
Bullock	0	0	0	0
Butler	20,072,620	20,072,620	0	20,072,620
Calhoun	46,572,080	46,572,080	0	46,462,980
Chambers	14,636,720	14,636,720	0	908,340
Cherokee	19,363,920	19,363,920	0	19,363,920
Chilton	22,179,440	22,179,440	0	22,179,440
Choctaw	10,706,480	10,706,480	0	0
Clarke	23,800,740	23,800,740	0	11,633,940
Clay	3,221,300	3,221,300	0	3,221,300
Cleburne	0	0	0	0
Coffee	14,936,580	14,936,580	0	10,598,400
Colbert	171,804,520	17,180,520	0	7,881,560
Conecuh	8,184,160	8,184,160	0	0
Coosa	951,540	951,540	0	0
Covington	10,721,800	10,721,800	0	8,872,520
Crenshaw	27,920,180	27,920,180	0	24,610,640
Cullman	56,898,780	56,898,780	0	31,552,820
Dale	5,557,837	5,557,837	0	5,514,117
Dallas	21,395,860	21,395,860	0	1,025,340
DeKalb	30,865,580	30,865,580	0	30,772,320
Elmore	5,525,800	5,525,800	0	1,008,220
Escambia	10,049,960	10,049,960	0	9,338,940

County	State	County	School	Municipal
Etowah	$ 51,090,100	$ 51,090,100	$ 0	$ 710,460
Fayette	478,400	478,400	0	478,400
Franklin	2,528,183	2,528,183	0	1,828,183
Geneva	4,836,080	4,836,080	0	4,500,800
Greene	6,955,160	6,955,160	0	1,479,360
Hale	6,505,940	6,505,940	0	0
Henry	466,440	466,440	0	466,440
Houston	10,159,020	10,159,020	0	10,069,920
Jackson	25,750,980	25,750,980	0	16,175,360
Jefferson	179,286,057	178,951,397	0	147,018,206
Lamar	8,622,133	8,622,133	0	8,622,133
Lauderdale	11,855,260	11,855,260	0	11,642,080
Lawrence	9,889,400	9,889,400	0	0
Lee	121,502,940	121,502,940	0	121,243,660
Limestone	26,355,816	26,355,816	0	25,283,080
Lowndes	3,578,720	2,895,500	0	35,960
Macon	5,841,100	5,841,000	0	5,841,000
Madison	232,497,320	232,497,320	0	231,914,320
Marengo	0	0	0	0
Marion	3,433,457	3,433,457	0	2,140,440
Marshall	27,395,000	27,395,000	0	25,051,480
Mobile	484,858,300	484,858,300	0	78,546,820
Monroe	13,666,520	13,666,520	0	3,118,000
Montgomery	273,601,280	273,601,280	0	271,303,000
Morgan	322,599,200	322,599,200	0	135,153,760
Perry	698,000	698,000	0	0
Pickens	1,463,980	1,463,980	0	1,463,980

County	State	County	School	Municipal
Pike	$ 25,593,320	$ 25,593,320	$ 0	$ 19,782,460
Randolph	0	0	0	0
Russell	12,611,260	12,611,260	0	13,727,480
St. Clair	57,418,360	57,418,360	0	35,718,200
Shelby	51,903,180	51,903,180	0	25,618,640
Sumter	3,604,340	3,604,340	0	693,140
Talladega	297,067,160	297,067,160	0	14,678,120
Tallapoosa	15,321,700	15,321,700	0	14,342,180
Tuscaloosa	328,896,320	328,896,320	0	30,695,020
Walker	6,787,140	6,787,140	0	2,989,853
Washington	5,088,280	5,088,280	0	0
Wilcox	2,399,800	2,399,800	0	0
Winston	2,360,160	2,360,160	0	2,311,160
Total	**$3,181,999,043**	**$3,026,357,063**	**$0**	**$1,528,096,412**

Office of the Ex-Officio Land Commissioner

Land Sales

Fiscal Year	No. of Sales	Assessed Valuation	No. of Redemptions	Total Redemptions	No. of Deeds[1]	Proceeds	No. of Assignments[2]	Proceeds
2008	8,635	$ 75,024,681	3,384	$ 5,938,912.87	743	$1,150,655.55	668	$ 655,554.23
2009	12,353	$148,655,061	4,497	$ 5,538,339.85	390	$ 552,414.68	464	$ 500,772.76
2010	16,807	$175,362,109	8,692	$ 4,319,711.25	279	$ 359,574.94	711	$1,356,467.17
2011	15,397	$159,874,986	6,048	$ 5,818,914.23	315	$ 638,500.89	1,240	$2,167,643.73
TOTAL	**53,192**	**$558,916,837**	**22,621**	**$21,615,878.20**	**1,727**	**$2,701,146.06**	**3,083**	**$4,680,437.89**

[1]Deeds reflect total number of land sales in which property was held by the state for three or more years before being sold.

[2]Assignments reflect total number of land sales in which property was held less than three years by the state before being sold.

Land Sales Total Proceeds

2008	$1,806,209.78
2009	$1,053,187.44
2010	$1,716,042.11
2011	$2,806,144.62

Income Tax Collections and Refunds

Income Tax Collections

	2007-08	2008-09	2009-10	2010-11
Individual Paid on Estimates	$ 336,638,918.91	$ 258,025,589.34	$ 196,629,771.89	$ 218,280,871.87
Withholding	2,724,207,425.84	2,644,904,213.30	2,677,359,186.61	2,736,527,774.08
S-Corp Shareholder Total	30,538,857.55	43,257,778.54	42,096,396.19	97,612,466.29
Collected as Additional Tax Due	517,077,342.63	375,850,180.36	298,170,718.56	325,699,408.95
Total Individual Gross	**$3,608,462,544.93**	**$3,322,037,761.54**	**$3,214,256,073.25**	**$3,378,120,521.19**
Total Corporate Gross	**$ 554,498,321.66**	**$ 537,701,743.24**	**$ 463,617,151.43**	**$ 369,377,542.86**
Total Income Tax Collections	**$4,162,960,866.59**	**$3,859,739,504.78**	**$3,677,873,224.68**	**$3,747,498,064.05**

Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
2007-08	1,243,929	$517,973,346	$52,844,654	$570,818,000
2008-09	1,311,779	$654,491,119	$87,481,946	$741,973,065
2009-10	1,256,342	$616,044,093	$54,607,973	$670,652,066
2010-11	1,244,219	$582,217,019	$78,574,771	$660,791,790

*FY 08, FY 09, FY 10, and FY 2011 refund totals are detailed as follows:

	FY 2008	FY 2009	FY 2010	FY 2011
Individual Refunds	1,240,832	1,306,976	1,253,082	1,240,396
Corporate Refunds	3,097	4,803	3,260	3,823
TOTAL REFUNDS*	**1,243,929**	**1,311,779**	**1,256,342**	**1,244,219**

Alabama Individual Income Tax Facts

Return Data

(Based on Tax Year 2009)

Individual returns filed	1,888,175
Number filed electronically	1,301,041
Number of joint returns	796,980
Number with paid preparer signature	1,259,130
Adjusted gross income	$80,480,314,978.15
Number of returns itemizing deductions	1,121,607
Total Alabama tax liability shown on returns	$2,341,538,241.50
Number of returns with tax due at time of filing	389,804
Amount of tax due	$191,353,216.55
Number of returns showing overpayments	1,212,720
Amount of overpayments	$668,186,490

Consumer Use Tax Collections

Reported on Alabama Form 40 and 40A

Tax Year	No. of Returns	Collections
2000*	6,320	$203,344
2001	6,540	$219,276
2002	6,157	$242,783
2003	6,447	$271,348
2004	6,349	$295,083
2005	6,132	$282,142
2006	7,102	$312,771
2007	7,457	$348,872
2008	7,824	$373,728
2009	10,032	$475,504
2010	20,000	$761,646

*First available on 2000 tax year returns.

Voluntary Checkoffs Available on Alabama Returns

Alabama Aging Fund provides nutrition programs and purchases supplies and equipment for senior citizens' programs. (Available tax year 1984.)

Alabama Arts Fund provides opportunities for children in grades K-12 to attend professional arts productions. (Available tax year 1982.)

Alabama Nongame Wildlife Fund provides for the conservation of Alabama's nongame and endangered species. (Available tax year 1982.)

Breast & Cervical Cancers Fund provides donations for breast and cervical cancer research. (Available tax year 2001.)

Child Abuse Trust Fund finances various programs across the state aimed at the prevention of child abuse. (Available tax year 1983.)

Alabama Veterans' Program provides for special nursing and health care for ailing and aged veterans. (Available tax year 1989.)

Alabama Indian Children's Scholarship Fund provides scholarships for Indian Children who attend colleges or universities within the state. (Available tax year 1990.)

Penny Trust Fund provides for public health and disease prevention programs, both across the state and within the public school system. (Available tax year 1990.)

Foster Care Trust Fund provides the state's foster children with certain needs beyond the basic necessities of food, clothes and shelter provided by the Department of Human Resources. Such needs may include music or dance lessons, tutoring, school pictures, athletic equipment, or school field trips. (Available tax year 1992.)

Alabama Alliance for the Mentally Ill provides support for local and statewide advocacy groups devoted to eradicating mental illness and improving the quality of life for those who are mentally ill. (Available tax year 1997.)

Mental Health Consumers of Alabama provides support for an advocacy group comprised of individuals who have experienced serious mental illness, serious emotional and psychological anguish, and the stigmas often associated with such illnesses. (Available tax year 1997.)

***Neighbors Helping Neighbors Fund** provides for a home weatherization assistance program for persons 60 years and older, families with children, and disabled persons meeting certain eligibility requirements. (Available tax year 1997.)

Alabama 4-H Club Foundation supports youth programs, clubs, and other activities for 4-H members. (Available tax year 2003.)

Organ Center Donor Awareness Fund supports the mission of the Alabama Organ Center and provides public and professional education on organ and tissue donation for the purpose of increasing the number of registered donors. (Available tax year 2006.)

National Guard Foundation, Inc., Fund provides assistance to Alabama National Guard members and dependents during times of hardship because of non-funded needs. (Available tax year 2006.)

University of South Alabama Mitchell Cancer Institute Fund provides assistance for cancer prevention, diagnosis, treatment, research, discovery and development programs. (Available tax year 2006.)

Alabama Alternative Fuels Fund promotes, develops and raises awareness about alternative fuels. (Available tax year 2007.)

Alabama Military Support Foundation promotes better relations between employers and National Guard/Reserve members. (Available tax year 2009.)

*Not a refund checkoff donation; taxpayers may elect to make a voluntary contribution to the fund.

Contributions

FY 2011

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund (1984)	1,157	$11,905
Alabama Arts Development (1982)	882	9,210
Alabama Nongame Wildlife Fund (1982)	1,023	14,111
Child Abuse Trust Fund (1983)	2,147	30,867
Alabama Veterans' Program (1989)	1,506	24,830
Alabama Indian Children's Scholarship Fund (1990)	542	5,088
Penny Trust Fund (1990)	470	4,487
Foster Care Trust Fund (1992)	1,050	13,955
Mental Health Fund* (1997)	1,006	11,094
Neighbors Helping Neighbors Fund (1997)	596	5,609
Breast and Cervical Cancer Fund (2001)	1,582	19,930
4H Clubs (2003)	516	4,621
Organ Center Donor Awareness Fund (2006)	581	3,919
National Guard Foundation, Inc. (2006)	551	5,224
USA Mitchell Cancer Research Institute (2006)	1,616	22,749
Alternative Fuel Research Fund (2007)	506	3,416
Alabama Military Support Foundation (2009)	1,178	17,222
Total	**16,909**	**$208,237**

*Alliance for Mentally Ill of Alabama and the Mental Health Consumers of Alabama

Checkoff donations yielding less than $7,500 annually for three consecutive tax years will be repealed. (Reference: §40-18-140, Act 2006-503.)

Political Contribution Report*

FY 2011

Political Party	Contributions	Amount
Democratic	5,735	$7,044
Republican	6,045	$8,777
Libertarian	1	$1

*Taxpayers filing Alabama individual income tax returns during fiscal year 2011 designated the amounts shown as contributions to the Alabama political parties. Reference §17-16-2, *Code of Alabama 1975*, for the definition of political parties.

Estimated Fuel Tax by County

County	2007-08	2008-09	2009-2010	2010-11
Autauga	$ 5,197,057.11	$ 5,030,267.79	$ 5,155,982.42	$ 5,899,202.11
Baldwin	16,179,843.50	15,660,583.26	16,051,966.90	22,683,945.48
Barbour	2,629,042.30	2,544,668.36	2,608,263.79	2,713,321.16
Bibb	2,695,470.44	2,608,964.62	2,674,166.92	3,185,880.95
Blount	6,096,807.41	5,901,142.38	6,048,621.59	7,150,222.18
Bullock	985,620.83	953,989.27	977,831.02	927,916.05
Butler	2,674,407.86	2,588,578.00	2,653,270.81	2,436,451.65
Calhoun	15,700,264.71	15,196,395.61	15,576,178.43	12,726,857.88
Chambers	4,671,572.69	4,521,647.76	4,634,651.15	3,861,119.98
Cherokee	2,893,674.74	2,800,807.94	2,870,804.72	3,262,221.67
Chilton	4,834,672.69	4,679,513.38	4,796,462.09	5,253,531.67
Choctaw	2,123,540.33	2,055,389.48	2,106,757.03	1,757,986.96
Clarke	3,416,458.83	3,306,814.30	3,389,457.01	2,892,883.13
Clay	2,023,628.08	1,958,683.72	2,007,634.43	1,835,940.51
Cleburne	2,037,669.80	1,972,274.80	2,021,565.18	2,021,953.81
Coffee	5,720,381.27	5,536,796.89	5,675,170.51	6,216,392.41
Colbert	7,513,941.14	7,272,795.99	7,454,555.07	6,713,144.69
Conecuh	1,684,466.50	1,630,406.86	1,671,153.40	1,488,106.39
Coosa	1,527,307.23	1,478,291.31	1,515,236.24	1,475,741.35
Covington	5,116,587.25	4,952,380.45	5,076,148.55	5,126,655.55
Crenshaw	1,572,132.73	1,521,678.22	1,559,707.45	1,671,969.25
Cullman	10,231,014.23	9,902,669.96	10,150,153.91	10,293,094.28
Dale	6,260,987.54	6,060,053.47	6,211,504.13	5,677,168.89
Dallas	5,362,317.37	5,190,224.35	5,319,936.56	3,788,542.54
DeKalb	7,629,515.31	7,384,661.03	7,569,215.81	7,897,501.04
Elmore	7,020,320.63	6,795,017.25	6,964,835.87	9,949,023.44
Escambia	4,756,903.15	4,604,239.71	4,719,307.20	4,139,064.71

County	2007-08	2008-09	2009-2010	2010-11
Etowah	$ 13,376,359.82	$ 12,947,071.87	$ 13,270,640.41	$ 11,773,674.12
Fayette	2,557,213.49	2,475,144.76	2,537,002.68	2,271,405.17
Franklin	3,999,730.33	3,871,366.86	3,968,118.66	3,590,164.19
Geneva	3,488,827.70	3,376,860.64	3,461,253.92	3,222,438.48
Greene	1,096,874.47	1,061,672.44	1,088,205.37	877,380.65
Hale	1,745,493.98	1,689,475.79	1,731,698.56	1,827,338.74
Henry	2,228,313.17	2,156,799.84	2,210,701.81	2,240,223.75
Houston	11,302,505.58	10,939,773.91	11,213,176.78	11,043,061.19
Jackson	7,095,929.90	6,868,199.99	7,039,847.56	6,481,434.49
Jefferson	81,227,577.75	78,620,738.50	80,585,599.56	63,647,192.04
Lamar	2,201,309.86	2,130,663.15	2,183,911.92	1,752,073.24
Lauderdale	11,480,187.36	11,111,753.34	11,389,454.27	11,473,149.75
Lawrence	4,407,480.32	4,266,030.91	4,372,646.01	4,417,547.04
Lee	11,575,779.08	11,204,277.24	11,484,290.48	13,316,079.19
Limestone	8,063,188.47	7,804,416.31	7,999,461.46	9,737,742.44
Lowndes	1,453,858.23	1,407,199.51	1,442,367.73	1,368,219.21
Macon	2,469,182.70	2,389,939.14	2,449,667.63	1,860,132.99
Madison	34,496,188.91	33,389,101.62	34,223,549.97	37,416,091.23
Marengo	2,772,699.91	2,683,715.56	2,750,786.01	2,368,712.70
Marion	4,067,238.61	3,939,708.59	4,035,093.38	3,548,768.17
Marshall	11,011,409.90	10,658,020.37	10,924,381.76	10,649,530.17
Mobile	44,703,980.30	43,269,294.03	44,350,664.57	40,438,000.92
Monroe	3,058,935.00	2,960,764.50	3,034,758.85	2,637,518.05
Montgomery	26,153,786.21	25,314,431.92	25,947,081.04	24,781,702.39
Morgan	14,650,376.00	14,180,201.02	14,534,587.47	14,268,187.73
Perry	1,200,567.18	1,162,037.34	1,191,078.55	824,694.80
Pickens	2,528,049.92	2,446,917.13	2,508,069.60	2,159,582.14

County	2007-08	2008-09	2009-2010	2010-11
Pike	$ 3,513,670.74	$ 3,400,906.40	$ 3,485,900.62	$ 3,138,033.60
Randolph	2,886,653.88	2,794,012.40	2,863,839.35	2,950,945.08
Russell	5,997,975.30	5,805,482.08	5,950,570.59	5,630,934.37
St. Clair	7,945,994.11	7,690,983.06	7,883,193.33	10,067,835.40
Shelby	15,763,992.52	15,258,078.20	15,639,402.58	34,489,876.24
Sumter	1,586,714.52	1,535,792.04	1,574,174.00	1,274,674.95
Talladega	9,360,427.50	9,060,023.00	9,286,447.82	8,727,034.34
Tallapoosa	5,044,218.37	4,882,334.11	5,004,351.64	4,600,872.29
Tuscaloosa	18,030,110.33	17,451,469.42	17,887,610.23	19,430,863.19
Walker	9,699,049.01	9,387,777.12	9,622,393.05	7,737,830.67
Washington	2,575,575.74	2,492,917.71	2,555,219.80	2,149,367.54
Wilcox	1,404,712.20	1,359,630.73	1,393,610.13	1,100,489.08
Winston	3,288,463.14	3,182,926.38	3,262,472.93	3,272,436.27
TOTAL*	**$540,066,207.13**	**$522,733,845.07**	**$535,797,820.26**	**$537,610,690.55**

*Details do not necessarily add up due to rounding.

Estimated Fuel Gallonage Sold by County

County	Gasoline 2009-10	Gasoline 2010-11	Motor Fuels 2009-10	Motor Fuels 2010-11
Autauga	24,660,426	27,875,453	6,370,075	7,574,366
Baldwin	76,774,572	107,188,269	19,831,765	29,125,381
Barbour	12,475,003	12,821,235	3,222,438	3,483,808
Bibb	12,790,210	15,054,218	3,303,860	4,090,558
Blount	28,929,809	33,786,889	7,472,906	9,180,632
Bullock	4,676,845	4,384,674	1,208,083	1,191,411
Butler	12,690,266	11,512,946	3,278,043	3,128,317
Calhoun	74,498,935	60,138,121	19,243,942	16,340,834
Chambers	22,166,963	18,244,920	5,725,984	4,957,541
Cherokee	13,730,704	15,414,950	3,546,801	4,188,577
Chilton	22,940,885	24,824,472	5,925,897	6,745,348
Choctaw	10,076,358	8,307,002	2,602,841	2,257,193
Clarke	16,211,354	13,669,718	4,187,581	3,714,359
Clay	9,602,267	8,675,355	2,480,377	2,357,282
Cleburne	9,668,896	9,554,322	2,497,588	2,596,117
Coffee	27,143,638	29,374,270	7,011,518	7,981,627
Colbert	35,654,215	31,721,570	9,209,899	8,619,440
Conecuh	7,992,920	7,031,737	2,064,664	1,910,676
Coosa	7,247,187	6,973,309	1,872,033	1,894,800
Covington	24,278,591	24,224,945	6,271,442	6,582,444
Crenshaw	7,459,888	7,900,543	1,926,976	2,146,749
Cullman	48,546,930	48,637,877	12,540,237	13,215,968
Dale	29,708,856	26,826,281	7,674,143	7,289,283
Dallas	25,444,598	17,901,970	6,572,636	4,864,354
DeKalb	36,202,623	37,317,999	9,351,559	10,140,111
Elmore	33,311,948	47,012,042	8,604,864	12,774,193

County	Gasoline 2009-10	Gasoline 2010-11	Motor Fuels 2009-10	Motor Fuels 2010-11
Escambia	22,571,863	19,558,290	5,830,575	5,314,412
Etowah	63,471,831	55,634,050	16,395,513	15,116,980
Fayette	12,134,170	10,733,053	3,134,397	2,916,404
Franklin	18,979,021	16,964,575	4,902,502	4,609,643
Geneva	16,554,749	15,226,963	4,276,284	4,137,497
Greene	5,204,752	4,145,880	1,344,448	1,126,526
Hale	8,282,500	8,634,709	2,139,466	2,346,238
Henry	10,573,513	10,585,712	2,731,262	2,876,368
Houston	53,631,237	52,181,690	13,853,573	14,178,899
Jackson	33,670,720	30,626,671	8,697,539	8,321,932
Jefferson	385,430,953	300,751,575	99,561,300	81,720,737
Lamar	10,445,381	8,279,058	2,698,163	2,249,600
Lauderdale	54,474,351	54,213,984	14,071,359	14,731,117
Lawrence	20,913,825	20,874,200	5,402,284	5,671,974
Lee	54,927,941	62,922,364	14,188,526	17,097,373
Limestone	38,260,435	46,013,678	9,883,115	12,502,916
Lowndes	6,898,666	6,465,235	1,782,006	1,756,745
Macon	11,716,457	8,789,672	3,026,497	2,388,345
Madison	163,687,006	176,801,961	42,282,258	48,040,934
Marengo	13,156,669	11,192,859	3,398,521	3,041,343
Marion	19,299,352	16,768,966	4,985,247	4,556,492
Marshall	52,249,966	50,322,141	13,496,774	13,673,619
Mobile	212,123,742	191,081,367	54,794,031	51,920,959
Monroe	14,514,876	12,463,043	3,749,361	3,386,480
Montgomery	124,101,679	117,100,783	32,056,908	31,818,827
Morgan	69,517,134	67,421,355	17,957,085	18,319,847

County	Gasoline 2009-10	Gasoline 2010-11	Motor Fuels 2009-10	Motor Fuels 2010-11
Perry	5,696,781	3,896,924	1,471,545	1,058,879
Pickens	11,995,787	10,204,657	3,098,651	2,772,827
Pike	16,672,631	14,828,125	4,306,735	4,029,124
Randolph	13,697,389	13,944,078	3,538,195	3,788,909
Russell	28,460,843	26,607,810	7,351,767	7,229,920
St. Clair	37,704,338	47,573,463	9,739,469	12,926,744
Shelby	74,801,328	162,974,741	19,322,053	44,283,778
Sumter	7,529,079	6,023,211	1,944,849	1,636,637
Talladega	44,415,931	41,237,787	11,473,152	11,205,203
Tallapoosa	23,935,195	21,740,466	6,182,739	5,907,357
Tuscaloosa	85,554,227	91,816,505	22,099,652	24,948,539
Walker	46,022,716	36,563,510	11,888,203	9,935,100
Washington	12,221,300	10,156,390	3,156,904	2,759,712
Wilcox	6,665,465	5,200,132	1,721,767	1,412,989
Winston	15,604,004	15,463,217	4,030,696	4,201,692
***TOTAL**	**2,562,654,691**	**2,540,359,942**	**661,963,525**	**690,270,984**

*Individual county figures are based on estimates and may not add up to totals due to rounding.

Motor Vehicle Fees

	2007-08	2008-09	2009-10	2010-11
IRP Fees[1]	$ 31,578,617	$ 31,216,457	$ 31,019,079	$ 31,823,337
Motor Vehicle Title Fees	$ 22,197,458	$ 19,492,648	$ 19,998,562	$ 20,813,078
Salvage (Rebuilt) Vehicle Inspection Fees[2]	$ 946,628	$ 961,275	$ 1,011,090	$ 924,710
Registration Section				
MLI Reinstatement Fee[3]	$ 1,261,951	$ 1,478,603	$ 1,691,730	$ 1,737,600
Miscellaneous Tags[4]	$ 237,899	$ 205,951	$ 220,794	$ 222,599
Subtotal	**$ 56,222,553**	**$ 53,354,934**	**$ 53,941,255**	**$ 55,521,324**
Registration Fees Collected through County Agents[5]	$191,626,342	$172,843,920	$182,362,784	$183,109,074
International Fuel Tax Agreement Collections	$ 16,975,141	$ 13,995,558	$ 11,604,887	$ 9,811,780
International Fuel Tax Agreement Decal Fees[6]	$ 741,262	$ 614,295	$ 592,909	$ 622,438
TOTAL	**$265,565,298**	**$240,808,706**	**$248,501,835**	**$249,064,616**

[1] Net collections.

[2] Collected by the Investigations Division; all other categories, with the exception of the registration fees which are collected through county agents, are collected by the Motor Vehicle Division.

[3] Reinstatement fees resulting from registration suspensions

[4] Includes Consular, Government and Temporary Tags

[5] Includes 21 percent distribution totals required by Section 40-12-270(a)(2)b, *Code of Alabama 1975*.

[6] Includes IFTA decal refunds

Tobacco Products and Utility Gross Receipts Tax

Tobacco Products

2007-08	$145,498,353.32
2008-09	$141,356,686.74
2009-10	$137,392,398.41
2010-11	$136,760,201.35

Utility Gross Receipts

2007-08	$434,549,560.72
2008-09	$426,928,670.33
2009-10	$437,428,922.57
2010-11	$410,946,581.42

State Sales Tax Collections

County	2007-08	2008-09	2009-10	2010-11
Autauga	$ 5,379,704.08	$ 4,889,444.46	$ 5,044,825.97	$ 5,479,507.14
Baldwin	46,735,097.05	42,311,940.95	40,259,774.34	46,731,525.33
Barbour	2,415,226.48	2,171,525.01	2,300,012.21	2,428,757.18
Bibb	1,747,899.25	1,373,156.24	1,298,320.82	1,338,808.81
Blount	11,772,027.89	9,952,860.87	10,709,891.33	12,047,891.79
Bullock	1,087,094.89	1,066,889.66	1,025,822.64	976,192.27
Butler	2,369,609.30	2,183,285.20	2,192,061.76	2,159,407.42
Calhoun	23,765,351.19	21,368,774.71	21,400,231.92	25,244,162.70
Chambers	4,811,944.12	4,299,742.89	4,178,222.33	4,201,177.73
Cherokee	2,865,884.29	2,394,665.35	2,557,709.42	2,385,007.23
Chilton	6,572,547.01	5,603,337.50	5,595,732.95	5,812,389.20
Choctaw	1,815,884.78	1,730,678.23	1,773,762.16	1,840,193.78
Clarke	5,724,434.39	5,244,324.85	5,789,342.10	6,581,186.11
Clay	1,562,919.17	1,281,836.78	1,210,205.47	1,298,317.23
Cleburne	3,386,706.82	2,942,706.25	2,701,046.34	2,672,710.86
Coffee	8,413,774.56	7,768,539.61	8,220,150.52	8,306,189.88
Colbert	15,473,530.92	14,228,267.39	14,716,539.77	15,565,015.16
Conecuh	1,502,212.58	1,348,196.31	1,549,690.65	1,501,694.98
Coosa	646,304.84	642,504.88	679,505.77	655,014.66
Covington	7,866,439.42	7,354,228.63	7,406,591.67	7,643,026.71
Crenshaw	2,282,010.85	2,069,012.20	2,001,368.73	1,871,866.04
Cullman	15,657,950.18	39,081,474.94	42,502,974.42	45,666,503.74
Dale	5,902,104.71	5,630,714.93	5,993,713.76	6,036,969.66
Dallas	4,988,421.26	4,454,536.63	4,515,701.13	4,567,385.42
DeKalb	10,001,070.93	9,469,600.13	10,129,954.46	10,312,396.03
Elmore	8,809,576.47	9,782,503.46	10,069,248.60	10,367,277.38
Escambia	8,474,745.61	6,976,869.34	6,690,225.74	6,550,950.50

County	2007-08	2008-09	2009-10	2010-11
Etowah	$ 17,486,068.22	$ 15,553,479.56	$ 14,884,749.27	$ 14,476,126.09
Fayette	2,112,213.39	1,997,940.84	2,191,552.77	2,194,878.48
Franklin	3,095,137.67	2,900,785.64	2,990,724.50	2,938,912.22
Geneva	6,265,101.72	6,473,860.31	6,206,912.29	6,289,052.74
Greene	590,036.42	610,034.14	590,859.96	595,661.01
Hale	1,346,043.73	1,271,417.36	1,206,242.21	1,203,019.43
Henry	4,256,297.81	3,709,751.51	2,935,288.53	2,873,246.43
Houston	34,222,984.79	30,984,229.59	30,621,021.06	30,992,611.09
Jackson	7,240,647.55	6,291,276.16	6,689,204.71	6,548,269.07
Jefferson	303,718,948.89	258,726,412.26	250,571,284.98	264,072,097.89
Lamar	2,534,762.68	2,130,331.38	1,743,449.42	1,754,896.38
Lauderdale	19,461,450.36	20,596,976.94	20,388,002.24	21,036,299.80
Lawrence	2,185,677.14	2,014,186.35	1,955,781.58	2,048,831.76
Lee	25,580,230.87	22,791,666.23	23,638,801.70	25,758,076.29
Limestone	14,550,158.74	13,908,782.70	15,378,837.39	15,478,378.17
Lowndes	815,754.39	817,194.49	833,428.18	907,545.03
Macon	1,435,581.62	1,676,078.34	1,626,722.29	1,514,946.93
Madison	100,339,566.09	97,693,780.64	102,509,506.92	104,221,917.75
Marengo	2,196,872.69	1,981,379.28	2,111,507.09	2,264,650.90
Marion	4,376,148.44	3,876,864.59	3,621,942.02	3,627,361.56
Marshall	21,937,849.85	19,818,012.33	20,133,576.05	20,697,019.89
Mobile	137,846,562.45	125,094,167.93	128,374,401.65	126,396,080.25
Monroe	4,592,528.89	3,766,332.78	3,690,752.94	3,538,217.65
Montgomery	72,830,272.44	65,189,045.07	65,904,428.51	68,684,023.35
Morgan	27,439,944.57	23,856,430.07	23,916,235.24	26,136,577.31
Perry	867,296.14	781,707.31	874,190.95	706,990.16
Pickens	1,630,870.03	1,595,079.82	1,489,839.58	1,521,006.85

County	2007-08	2008-09	2009-10	2010-11
Pike	$ 9,586,921.64	$ 9,161,251.99	$ 9,222,207.19	$ 9,155,025.38
Randolph	2,989,668.56	2,877,459.74	2,776,389.19	2,740,792.46
Russell	7,801,221.19	7,879,901.73	7,689,881.00	7,946,220.02
St. Clair	7,141,669.13	6,030,486.65	5,465,775.45	5,604,577.45
Shelby	51,691,442.92	48,326,207.29	47,920,498.03	50,570,973.92
Sumter	1,197,729.92	1,151,932.61	1,110,937.13	1,054,528.89
Talladega	15,632,888.44	11,451,145.47	11,850,080.92	12,531,564.15
Tallapoosa	7,315,713.32	6,873,716.41	6,199,587.13	6,444,614.56
Tuscaloosa	48,238,364.42	44,354,148.12	43,984,409.46	47,749,658.01
Walker	19,037,253.88	17,210,641.62	16,813,989.84	18,258,675.08
Washington	1,593,785.60	1,775,467.51	1,487,478.40	2,168,445.04
Wilcox	1,111,994.46	1,062,337.73	986,455.26	990,562.26
Winston	8,186,241.06	7,649,014.88	7,045,970.91	7,381,588.19
Out-of-State	746,354,066.02	689,578,917.74	682,355,564.62	696,156,378.07
TOTAL	**$1,960,864,441.18**	**$1,809,111,450.51**	**$1,804,501,095.54**	**$1,867,471,822.90**

State Use Tax Collections

County	2007-08	2008-09	2009-10	2010-11
Autauga	$ 191,091.06	$ 166,135.82	$ 95,910.80	$ 159,733.82
Baldwin	1,573,707.04	1,502,211.79	1,450,426.46	1,131,117.15
Barbour	231,813.89	269,236.88	188,834.46	298,751.10
Bibb	26,321.05	40,042.11	13,579.88	23,364.20
Blount	130,899.23	151,146.30	129,065.29	187,071.13
Bullock	54,904.83	47,072.81	51,464.41	51,854.80
Butler	45,976.66	48,159.81	115,629.02	84,972.80
Calhoun	1,028,250.73	1,180,309.19	1,098,386.72	1,082,332.92
Chambers	556,689.55	338,527.87	200,171.05	304,315.44
Cherokee	91,095.88	69,565.09	59,438.73	58,169.34
Chilton	385,901.69	237,418.11	231,816.77	311,499.85
Choctaw	355,483.16	327,153.75	291,204.93	237,764.55
Clarke	226,977.77	156,733.32	319,306.26	262,437.72
Clay	165,878.59	62,838.78	100,403.04	124,570.66
Cleburne	165,018.44	252,122.56	191,392.09	68,291.01
Coffee	90,316.61	98,362.79	100,779.36	131,363.95
Colbert	869,097.00	729,381.87	934,228.83	982,664.91
Conecuh	14,932.17	10,200.60	71,659.29	13,754.73
Coosa	106,358.40	55,913.71	99,113.44	44,063.87
Covington	492,677.57	1,507,007.37	939,308.16	601,419.47
Crenshaw	45,609.17	42,135.80	54,650.85	52,592.60
Cullman	720,702.83	882,673.32	961,392.74	1,046,170.85
Dale	333,511.61	504,136.22	496,903.07	382,939.26
Dallas	268,922.89	193,574.78	172,500.59	214,779.21
DeKalb	499,835.10	264,900.17	268,655.01	282,789.03
Elmore	449,021.69	519,420.99	324,985.42	336,916.73
Escambia	1,069,223.81	344,232.01	368,658.37	487,594.85

County	2007-08	2008-09	2009-10	2010-11
Etowah	$ 555,550.82	$ 525,417.05	$ 510,785.37	$ 609,831.02
Fayette	35,557.37	32,120.13	22,674.62	25,285.27
Franklin	219,056.62	191,321.29	243,306.49	275,863.63
Geneva	81,346.66	43,392.39	60,965.02	121,976.81
Greene	15,359.29	16,578.88	23,779.25	16,106.67
Hale	70,006.06	6,778.38	7,301.30	3,121.83
Henry	18,131.44	16,644.48	18,251.94	20,468.82
Houston	2,234,070.41	1,828,702.60	1,285,662.51	1,192,139.02
Jackson	591,177.81	282,675.16	257,359.02	294,177.50
Jefferson	21,885,960.90	17,892,858.47	17,259,680.79	16,392,573.38
Lamar	226,919.24	147,066.59	128,984.34	215,098.72
Lauderdale	377,045.15	364,497.88	428,723.32	1,056,087.13
Lawrence	35,020.67	31,641.25	83,438.31	27,130.41
Lee	1,745,536.09	1,357,432.50	1,670,941.20	1,568,648.50
Limestone	508,689.21	568,427.65	520,678.60	556,040.56
Lowndes	22,790.21	37,022.41	11,525.54	10,593.95
Macon	68,963.71	74,310.94	111,949.28	28,731.60
Madison	7,478,882.53	7,124,919.59	6,964,507.83	7,059,905.74
Marengo	54,192.67	39,971.55	40,523.75	37,747.23
Marion	131,419.14	106,574.22	103,241.92	112,366.01
Marshall	358,825.82	332,793.36	341,364.24	407,393.22
Mobile	6,965,178.35	5,835,057.18	6,142,002.86	6,058,579.01
Monroe	602,031.54	316,303.44	241,621.20	158,569.89
Montgomery	4,001,363.40	3,681,966.03	4,225,816.07	4,368,424.39
Morgan	2,980,049.02	2,209,374.71	2,708,521.97	2,966,611.14
Perry	55,726.90	53,074.10	48,388.63	32,699.37
Pickens	65,075.39	45,298.03	41,318.95	142,288.93

County	2007-08	2008-09	2009-10	2010-11
Pike	$ 253,915.38	$ 320,086.99	$ 355,477.79	$ 397,512.33
Randolph	29,434.55	30,662.04	31,521.70	26,043.06
Russell	323,166.02	280,360.44	229,034.16	773,413.50
St. Clair	510,468.97	630,658.55	455,465.20	672,796.71
Shelby	1,669,077.15	1,442,257.98	1,328,066.31	1,591,843.11
Sumter	58,813.44	58,920.10	46,976.94	63,989.12
Talladega	924,290.98	718,382.79	597,076.27	718,492.83
Tallapoosa	155,246.75	444,073.48	345,312.21	390,060.72
Tuscaloosa	5,454,865.98	4,255,700.26	4,035,406.96	4,838,993.10
Walker	862,386.00	1,131,747.18	841,460.74	946,865.90
Washington	842,694.61	1,143,037.86	615,976.27	90,125.62
Wilcox	17,426.75	7,792.08	7,876.53	12,565.56
Winston	120,109.48	93,435.03	114,329.15	91,823.57
Out-of-State	16.70	4,130.92	20,669.20	182,434.60
Consumers' Use				
Out-of-State	38,979,562.60	33,196,325.79	36,268,490.61	38,130,316.23
Sellers' Use				
Out of State	152,953,094.97	140,203,854.12	142,896,720.70	155,499,813.82
TOTAL	**$264,728,715.17**	**$237,124,259.69**	**$241,023,040.10**	**$257,148,845.48**

State Lodgings Tax

County	2007-08	2008-09	2009-10	2010-11
Autauga	$ 149,903.76	$ 128,170.90	$ 125,797.54	$ 132,419.28
Baldwin	11,409,491.86	10,689,574.90	9,361,134.05	12,955,656.69
Barbour	168,894.77	164,279.49	202,003.80	196,027.25
Bibb	9,948.87	10,957.46	9,286.92	12,019.40
Blount*	44,132.93	40,594.09	32,808.72	37,391.65
Bullock	5,118.93	4,489.63	5,093.93	5,442.43
Butler	183,526.37	167,293.99	179,468.97	190,057.27
Calhoun	853,753.36	780,515.64	778,436.78	824,509.53
Chambers	79,403.77	90,896.96	111,937.16	104,357.39
Cherokee*	71,648.10	92,763.45	86,152.04	93,051.58
Chilton	135,637.79	121,300.81	116,369.27	129,615.05
Choctaw	18,650.98	24,854.19	23,067.45	23,312.69
Clarke	172,495.66	124,440.47	125,617.76	158,762.49
Clay	2,127.82	8,858.29	5,340.83	1,641.48
Cleburne	46,502.30	46,188.68	44,536.93	46,845.39
Coffee	230,599.98	260,967.14	271,085.04	302,228.23
Colbert*	320,028.61	284,276.49	231,503.39	229,507.00
Conecuh	82,649.35	66,972.30	71,505.44	85,381.00
Coosa	11,709.27	11,202.67	11,607.90	12,488.60
Covington	124,913.25	141,898.17	138,986.65	147,700.83
Crenshaw	20,460.94	17,009.28	14,965.95	15,859.29
Cullman*	476,845.89	433,493.75	427,637.02	531,111.50
Dale	133,078.90	128,112.79	119,095.07	146,698.14
Dallas	249,264.58	246,103.26	244,367.11	240,824.47
DeKalb*	334,505.28	319,594.66	339,872.07	346,948.48
Elmore	568,464.30	490,557.10	518,911.26	514,336.16
Escambia	186,351.78	163,789.97	182,588.05	202,965.33

County	2007-08	2008-09	2009-10	2010-11
Etowah*	$ 647,208.00	$ 618,242.21	$ 571,847.32	$ 622,515.84
Fayette	11,908.24	11,846.45	8,889.96	9,904.23
Franklin*	67,301.66	64,491.48	74,187.48	82,928.35
Geneva	13,411.24	12,802.39	12,826.82	15,421.90
Greene	4,979.67	24,744.35	20,047.05	24,767.35
Hale	5,305.51	3,904.10	4,484.88	4,611.21
Henry	17,632.22	15,409.26	19,849.23	17,523.66
Houston	1,007,195.37	1,007,882.33	1,048,809.95	1,111,743.29
Jackson*	184,086.82	179,887.21	201,158.63	304,388.26
Jefferson	8,007,819.64	6,957,969.69	6,970,295.07	7,961,153.79
Lamar	4,061.37	3,984.66	2,903.12	2,189.42
Lauderdale*	702,537.42	682,641.78	707,093.60	837,176.59
Lawrence*	80,586.37	67,411.72	63,255.66	66,325.38
Lee	1,358,920.87	1,167,578.45	1,164,608.59	1,304,083.22
Limestone*	385,168.86	375,206.78	392,304.08	495,088.27
Lowndes	0.00	0.00	37.24	925.84
Macon	68,237.43	75,319.30	147,200.73	50,639.38
Madison*	4,723,067.96	4,628,869.12	4,658,870.80	4,991,387.35
Marengo	207,831.84	175,278.59	163,205.21	153,962.50
Marion*	76,271.91	105,369.04	86,576.29	130,583.85
Marshall*	530,534.48	542,000.88	580,247.68	545,885.56
Mobile	4,382,984.76	3,912,156.45	4,626,479.57	4,383,669.67
Monroe	124,631.64	99,611.62	118,795.74	113,829.35
Montgomery	2,662,768.92	2,538,356.33	2,594,385.47	2,740,588.79
Morgan*	944,432.56	832,360.65	784,912.80	850,607.42
Perry	9,704.08	9,395.09	7,756.44	6,612.48
Pickens	11,953.42	7,974.36	11,992.18	9,952.01

County	2007-08	2008-09	2009-10	2010-11
Pike	$ 252,826.84	$ 239,705.03	$ 246,185.96	$ 260,394.77
Randolph	30,440.63	25,291.10	27,921.56	25,032.70
Russell	200,248.21	304,346.79	294,482.83	393,150.03
St. Clair	330,619.90	268,326.63	259,608.38	297,531.14
Shelby	1,531,781.47	1,305,944.82	1,189,634.99	1,347,174.40
Sumter	64,514.40	56,917.49	58,808.52	66,793.88
Talladega	317,476.64	304,723.24	301,331.83	321,867.28
Tallapoosa	184,078.78	222,737.82	201,511.37	195,997.93
Tuscaloosa	1,577,529.40	1,522,714.88	1,618,689.57	1,910,195.32
Walker	268,901.49	232,225.77	229,871.82	260,274.40
Washington	4,672.47	4,457.59	7,672.01	4,585.20
Wilcox	37,865.52	30,585.43	31,376.39	29,331.35
Winston*	54,340.14	47,493.55	48,291.78	49,675.35
Out-of-State	0.00	9,262.82	3,157.15	16,391.50
Total	**$47,185,947.55**	**$43,754,583.78**	**$43,340,742.85**	**$49,704,018.81**

*Denotes 5 percent state rate; all other counties, 4 percent

County Sales, Use and Lodgings Taxes Collected by the State

County	2007-08	2008-09	2009-10	2010-11
Autauga*	$ 18,181.30	$ 7,516.66	$ 15,738.60	$ 1,765.61
Baldwin*	61,384.07	60,134.88	89,542.69	55,994.12
Baldwin Co.				
District Lodgings	4,770,848.40	4,447,423.42	3,666,692.41	5,463,480.77
Barbour*	1,395.73	1,044.77	754.17	669.00
Blount*	0.00	0.00	104.28	0.00
Bullock	1,581.63	0.00	905,505.10	1,006,829.18
Bullock Lodgings	5,862.22	4,489.63	5,012.57	5,519.72
Butler	2,735,674.02	2,641,074.62	2,679,629.80	2,831,484.96
Calhoun*	(0.01)	47.57	0.00	0.00
Chambers*	554.00	843.80	43.97	98.13
Chambers Lodgings*	0.00	0.00	0.00	1.14
Cherokee*	4,132,986.61	982,455.91	30,047.46	4,305.06
Cherokee Lodgings*	74,351.88	25,203.21	0.14	0.00
Chilton*	0.00	0.00	431.26	0.39
Chilton Lodgings	170,674.16	155,642.85	134,572.58	166,117.45
Cleburne*	493.98	0.00	0.00	0.00
Cleburne Lodgings*	66,892.89	67,687.10	47,666.54	553.22
Coffee*	9,650.12	3,434.24	4,653.38	858.98
Colbert*	479.92	200.49	2,105.55	2.77
Conecuh*	0.00	47.97	0.00	229.39
Coosa	326,098.16	497,550.48	761,730.46	704,623.13
Coosa Lodgings	17,601.64	16,846.05	17,335.98	18,775.50
Covington*	1,663.00	481.40	2,816.72	0.90
Crenshaw	2,061,503.14	2,282,680.07	2,031,593.86	2,127,995.55
Cullman*	952.65	101.76	0.00	1.50
Dale*	(151.20)	100.13	101.36	0.00

County	2007-08	2008-09	2009-10	2010-11
DeKalb*	$ 999.29	$ 141.14	$ 0.00	$ 0.65
DeKalb Lodgings	116,292.38	104,275.31	101,669.64	112,950.43
Elmore*	0.00	171.07	0.00	0.00
Escambia[1]	4,347,283.54	4,075,002.15	4,056,516.70	4,442,849.96
Etowah*	3,129.09	1,605.42	7,192.60	126.56
Fayette*	0.00	340.00	0.00	0.00
Franklin*	1,466.28	0.00	0.00	1,170.43
Geneva	1,268,708.42	1,255,450.32	1,210,804.71	1,321,041.05
Greene Lodgings	1,251.64	6,266.57	5,369.66	6,432.87
Henry*	0.00	47.96	0.00	0.00
Houston*	0.01	360.64	0.00	0.00
Jackson*	1,133.85	3,075.41	2,926.77	0.99
Jefferson*	13,158.33	0.98	1,130.78	504.07
Lauderdale*	61.69	1,754.35	2,188.72	402.59
Lauderdale Lodgings	845,981.57	816,745.26	856,363.18	987,809.01
Lawrence*	166.39	181.78	32.92	0.00
Lee*	1,238.19	1,158.88	208.56	843.32
Lee Lodgings	675,186.97	567,154.72	611,773.40	640,967.77
Limestone	14,584,478.28	13,726,839.58	13,347,075.68	14,008,846.78
Lowndes*	0.00	2.89	104.28	0.00
Macon*	(1,016.35)	1,632.87	173.50	25.00
Macon Lodgings*	82,893.29	38,694.69	43.43	0.00
Madison*	101.26	0.00	1,844.71	24.69
Madison Lodgings	960,208.74	925,575.32	924,281.53	991,124.11
Marengo*	1,328.07	0.00	0.00	0.00
Marion*	29,584.40	1,105.00	2,449.13	609.84
Mobile*	0.12	16,200.00	1,767.02	240.40

County	2007-08	2008-09	2009-10	2010-11
Monroe*	$ 0.00	$ 0.00	$ 104.28	$ 2.12
Montgomery*	442,734.50	814,323.40	237,870.08	164,499.72
Morgan*	2.05	0.00	148.49	0.70
Pickens Lodgings	614.06	10,122.38	34,382.21	2,473.64
Pike*	56.29	108.51	204.19	1,448.60
Randolph	1,539,615.22	1,419,219.99	1,506,752.03	1,471,743.11
Randolph Lodgings	27,000.69	22,877.12	26,982.63	24,832.86
Russell*	0.00	0.00	152.19	6.43
St. Clair*	0.00	0.00	0.00	985.69
Shelby*	(0.05)	0.00	0.00	0.00
Sumter*	0.00	47.97	0.00	0.00
Talladega	12,478,085.62	10,086,145.06	9,398,301.55	9,857,490.21
Talladega Lodgings		114,880.79	146,164.22	161,684.91
Tallapoosa*				1.43
Tuscaloosa*	1,247.01	0.00	1,780.18	149.01
Walker*	0.00	834.34	4.64	0.00
Wilcox*	0.00	0.00	172.61	0.00
Winston*	0.00	0.00	368.10	0.00
TOTAL	**$51,881,669.15**	**$45,207,348.88**	**$42,883,383.20**	**$46,590,595.42**

*ADOR does not administer local tax; refer to ADOR Web site for Administrator information.

[1]ADOR administers a local tax outside the city limits and police jurisdictions that levy a tax in the county; inside the police jurisdictions of Riverview; and inside the police jurisdiction of Atmore, Brewton, East Brewton, and Flomaton.

Municipal Sales and Use Taxes Collected by the State

City	2007-08	2008-09	2009-10	2010-11
Abbeville*	$ 0.00	$ 0.93	$ 0.00	$ 0.00
Akron*	29,931.36	38,329.55	36,471.04	33,478.13
Albertville*	0.04	0.00	0.00	0.00
Alexander City*	0.00	0.00	0.00	2.76
Allgood*	10,032.46	4,107.29	0.93	(2.12)
Altoona*	6.63	0.00	153.87	0.05
Andalusia*	0.00	0.00	0.00	0.90
Anderson	52,300.62	38,771.68	52,898.90	64,071.40
Anniston	0.00	6.76	5,589,500.50	17,848,426.31
Argo	265,370.23	253,812.22	280,258.95	261,430.28
Ariton*	58,884.87	28,594.55	247.81	5,265.38
Ashland	723,501.25	535,953.52	685,842.92	785,913.06
Ashville*	0.00	0.69	0.00	0.00
Athens*	0.00	25.84	0.00	4,192.15
Atmore*	0.11	0.00	0.00	0.70
Attalla*	0.02	0.00	0.00	0.00
Auburn*	0.06	0.00	0.00	7,835.96
Baker Hill	282,479.33	153,134.26	94,092.39	134,156.31
Bayou La Batre	1,246,802.93	1,441,771.48	1,696,228.00	1,817,934.36
Bear Creek*	40,009.70	1,987.94	2,219.29	632.50
Belk*	0.00	0.00	3,676.58	2,027.74
Bessemer*	0.00	0.00	2,098.25	4.88
Birmingham*	7,670.57	0.00	0.00	4.96
Black	3,186.35	2,993.65	3,000.70	4,236.75
Blue Springs	2,766.81	1,464.66	1,235.97	2,217.11
Boaz*	0.03	463.24	451.79	0.00
Boligee*	38.98	53.68	0.00	0.00

City	2007-08	2008-09	2009-10	2010-11
Brewton*	($1.04)	$ 0.00	$ 0.00	$ 0.00
Brighton*	256,491.35	42,712.31	8,916.35	55.92
Brookside	5,809.55	7,702.28	15,947.16	17,928.05
Brundidge	460,387.66	442,996.12	409,008.44	454,142.47
Carrollton	56,226.01	60,065.42	59,960.23	66,117.52
Castleberry*	344.90	55.03	67.21	0.61
Center Point	1,503,276.88	1,339,693.40	1,364,168.90	1,509,075.35
Chatom	963,271.10	955,976.95	921,144.05	959,528.10
Chickasaw*	6.24	0.00	0.00	0.00
Childersburg	1,538,979.55	1,469,061.36	1,448,603.29	1,523,441.92
Clanton*	3,176.74	10,555.51	11,746.55	1.18
Clayton	0.00	174,516.25	383,518.23	395,778.56
Clio*	113,597.12	108,901.52	111,294.40	19,445.83
Coffee Springs	6,861.49	8,312.31	7,050.49	19,647.34
Coker	51,100.13	86,842.98	80,450.37	84,964.41
Collinsville	0.00	166,511.55	648,703.98	642,980.59
Columbia	214,806.08	214,662.66	219,354.27	223,813.50
Coosada*		0.29	0.00	0.00
Cottonwood*	158,502.96	116,654.76	1,477.01	348.18
Courtland	79,714.44	60,127.50	44,836.17	66,769.24
Creola*	11,516.48	1,612.28	311.55	69.43
Cuba*			615.94	0.00
Cullman*	0.00	0.00	0.00	0.19
Dadeville*	0.00	0.00	0.00	2.25
Daleville	1,320,868.27	1,920,220.09	1,701,840.14	2,138,140.83
Daphne*	43,916.12	6,633.92	13,244.16	2,466.13
Dauphin Island	376,388.38	335,718.70	448,811.98	494,098.12

City	2007-08	2008-09	2009-10	2010-11
Daviston	$ 15,022.24	$ 16,240.97	$ 11,286.03	$ 13,268.49
Deatsville	53,451.74	46,124.05	49,377.02	44,822.11
Decatur*	8.26	72,583.90	91,634.99	93,370.25
Demopolis	26,572.90	6,085.08	1,810,352.70	4,480,476.15
Detroit*	2,853.39	100.00	100.02	0.00
Dothan*	5.99	1,442.49	0.00	(4.26)
Dozier	16,355.84	8,755.11	8,521.99	12,646.98
Dutton	58,328.87	74,892.45	65,609.87	71,668.48
East Brewton	516,834.65	497,007.01	474,538.86	499,269.43
Elba	1,020,984.93	1,045,954.19	976,968.89	1,412,334.68
Eldridge	17,261.07	20,858.58	19,087.95	18,845.01
Elkmont	185,766.76	185,810.24	159,685.63	193,813.14
Emelle	12,564.74	15,221.03	14,255.20	12,891.82
Enterprise*	0.00	1,624.75	4,829.21	50.00
Eufaula*	3,475.31	1,551.17	2,020.64	1,648.94
Evergreen*	0.00	0.00	0.00	933.02
Fairfield	5,689,743.13	5,095,611.65	4,903,520.51	4,793,131.05
Fairhope*	0.00	666,456.76	3,984,521.25	26,020.91
Falkville	417,351.85	506,190.82	483,093.10	540,360.82
Faunsdale	18,394.54	26,905.77	21,188.44	27,013.91
Fayette*				5.26
Florence*	8,804.25	797.80	9,247.90	23,173.72
Foley	11,758,776.33	10,484,071.00	10,463,902.57	11,397,786.82
Fort Deposit*	0.00	1.44	0.00	60.70
Fort Payne	9,513,693.00	8,738,682.90	8,584,168.57	8,634,148.01
Frisco City*	884.61	10.44	0.00	0.00
Fultondale*	926.10	3,040.90	0.00	0.00

City	2007-08	2008-09	2009-10	2010-11
Gadsden*	$ 1,409.52	$ 356.16	$ 75.00	$ 298.68
Gantt*	29,993.90	42,857.01	10,160.55	1,036.08
Gaylesville	15,791.99	22,416.42	23,547.43	24,644.44
Geneva	1,841,033.52	1,842,158.16	1,707,470.46	1,928,098.58
Georgiana	632,196.20	651,756.13	649,683.35	638,357.08
Geraldine	325,236.35	273,914.12	297,799.53	321,688.47
Gilbertown	231,549.33	220,520.84	227,945.62	234,269.17
Glenwood	4,103.96	5,480.47	7,643.67	5,547.36
Goldville	6,076.89	6,341.17	6,661.80	6,839.14
Goodwater*	198.08	106.12	0.00	0.02
Gordon*	0.00	236.45	39.98	0.00
Goshen*	50.98	3.82	247.41	0.00
Grant	444,022.13	416,266.12	492,096.33	421,754.61
Greenville	6,055,945.23	5,835,342.33	5,871,009.32	6,062,678.79
Grimes	51,659.85	47,892.71	36,518.78	37,627.72
Grove Hill	841,104.00	848,900.67	867,597.35	1,117,749.64
Gulf Shores*	1,057.38	1,755.67	5,768.67	5,277.10
Guntersville*	10,735,536.04	10,329,946.02	10,493,939.60	894,597.43
Haleburg	1,592.10	1,067.12	3,590.14	2,364.19
Hammondville	31,875.34	29,433.73	28,534.17	33,404.90
Harpersville	398,859.49	442,984.99	354,558.82	340,657.71
Hartford	672,724.74	727,834.85	686,082.58	692,787.56
Hartselle*	0.00	5.70	0.00	0.94
Hayden	38,908.20	34,367.93	40,199.02	98,796.77
Hayneville*	2,432.35	780.80	114.13	665.95
Hobson City	37,631.67	28,770.88	32,296.37	30,998.72
Hollywood	96,300.43	93,427.13	95,690.30	117,238.12

City	2007-08	2008-09	2009-10	2010-11
Homewood	$ 25,871,633.95	$ 24,490,121.42	$ 23,567,259.34	$ 24,382,418.64
Hoover*	15,244.00	0.00	208.80	485.26
Huntsville*	11,851.70	56,688.65	88,331.73	54,967.72
Hurtsboro*	0.00	1,269.00	1,076.79	0.00
Hytop	3,433.23	3,633.96	3,629.69	3,804.34
Jackson*	0.00	984.01	753.25	107.65
Jasper*	88,324.94	32,642.99	21,919.82	7,538.35
Kansas	481.45	402.75	1,487.11	3,256.50
Kellyton	35,300.31	40,983.32	31,477.30	30,725.08
Kennedy*			363.35	0.00
Killen	637,625.10	659,024.82	670,470.39	665,424.06
Kinston	64,722.80	61,398.23	58,144.27	68,642.51
LaFayette	1,073,950.08	897,210.83	864,163.56	890,518.32
Lake View	0.00	4,495.15	8,564.03	9,638.68
Lanett*	0.00	4.50	0.00	0.00
Langston	8,116.76	8,118.28	9,562.43	13,699.47
Leeds*	0.01	31.97	48.09	0.00
Level Plains	81,341.76	76,862.52	79,906.46	89,044.33
Lincoln	2,662,279.56	2,452,310.01	2,369,068.87	2,510,331.13
Lisman*	8.01	5.32	0.00	(0.10)
Lockhart	15,374.31	15,487.30	17,842.25	18,322.07
Locust Fork	200,828.75	151,858.68	157,453.87	156,467.57
Louisville	96,140.93	109,473.23	94,021.46	99,022.34
Lowndesboro	46,198.62	100,084.86	117,729.85	158,901.15
Loxley*	481.33	0.00	58.41	0.00
Luverne*	562.14	0.00	0.00	0.00
Madison*	0.00	0.00	147.60	1,651.64

City	2007-08	2008-09	2009-10	2010-11
Malvern	$ 50,986.17	$ 51,457.40	$ 44,652.41	$ 43,564.19
Margaret	75,464.67	57,859.41	44,915.58	35,111.58
Marion*	0.00	13,369.52	0.00	0.00
McIntosh	524,892.18	671,384.99	719,998.14	883,167.03
McKenzie	63,892.90	56,178.94	69,915.98	83,617.37
Mentone	54,420.21	55,385.75	60,311.09	88,884.46
Midfield*	1,930,185.86	780,264.86	11,307.46	5,162.41
Midland City*	(151.20)	227.07	0.00	0.00
Millport*	220.60	49.68	0.00	
Mobile*	0.00	32,402.16	63.30	106.78
Montevallo*	0.00	0.00	0.00	2.54
Montgomery*	1,529.10	9,098.15	5,817.51	493.55
Moody	1,970,291.55	1,829,894.05	1,763,758.44	1,984,368.61
Morris*	0.00	4.30	1.35	0.00
Mosses*	0.00	1,664.59	4,647.85	0.00
Moundville*	0.00	0.00	554.89	0.00
Mountainboro*	25,369.03	15,912.30	0.00	0.14
Munford	217,838.28	177,776.83	202,732.91	204,501.86
Muscle Shoals	10,751,293.68	9,925,778.55	9,898,324.23	10,602,487.08
Myrtlewood	10,591.61	4,892.32	7,469.18	2,966.70
Needham	5,361.10	5,220.20	4,664.14	5,313.26
New Site	164,033.84	160,366.36	155,272.11	165,754.38
Newbern	5,629.02	5,425.25	5,629.76	5,861.97
Newton	101,234.90	138,730.05	140,596.78	155,404.33
Newville*	23,475.10	14,972.46	10,662.44	2,778.50
Northport*	0.00	604.50	1,062.63	187.07
Notasulga*	2,046.87	63.93	334.56	178.02

City	2007-08	2008-09	2009-10	2010-11
Oak Grove	$ 374,179.50	$ 347,112.09	$ 305,076.29	$ 372,884.53
Oakman*	116,911.74	119,419.69	51,415.44	3.80
Odenville	735,226.04	664,637.46	660,633.66	690,258.25
Ohatchee**				445,725.80
Opelika*	2,602.20	1,973.26	0.00	0.00
Opp*	1,305.26	0.00	2.64	0.00
Orange Beach*	25,697.96	15,158.55	774.68	2,631.00
Owens Cross Rds.	439,095.49	384,323.71	382,911.47	374,470.58
Oxford	20,923,255.53	22,759,333.26	24,250,007.94	24,459,534.22
Oxford Amusement			1953.51	1,710.23
Pelham*	0.00	0.00	3,663.33	3,664.67
Pell City*	0.05	0.00	0.00	0.59
Phenix City*	0.07	190.75	62.21	0.00
Pickensville	12,666.59	14,580.10	13,492.47	17,075.16
Piedmont*	21.04	0.00	0.00	2.17
Pike Road	600,330.12	1,298,876.09	1,923,270.43	1,125,950.56
Pinckard	44,340.40	46,022.21	44,891.20	62,306.98
Pine Hill	143,420.05	370,098.24	149,612.94	167,177.61
Pinson**				913,584.59
Pisgah	27,752.37	35,110.73	32,638.07	34,068.61
Pleasant Grove	714,910.69	675,027.16	688,429.93	677,203.30
Prattville*	0.00	0.00	0.00	1.31
Prichard*	1,747,279.15	14,786.78	31,710.25	21,996.03
Rainbow City	4,551,814.01	4,507,590.90	4,462,483.77	4,288,969.88
Rainsville*	0.00	0.00	0.00	0.94
Ranburne	120,698.71	114,087.92	109,610.56	103,207.89
Reece City	29,500.56	36,922.52	30,209.61	31,533.18

City	2007-08	2008-09	2009-10	2010-11
Reform*	$ 177.47	$ 0.00	$ 0.00	$ 0.00
Repton*	0.00	6.17	0.00	0.00
Ridgeville	2,811.42	2,162.15	1,760.96	1,785.14
River Falls	98,030.75	70,530.15	84,803.30	85,161.01
Riverview	20,820.12	7,122.44	9,443.07	6,781.35
Roanoke*	1,129,258.89	1,215.76	13,330.57	19,768.97
Robertsdale*	2.86	942.76	1,086.42	491.63
Rogersville	584,502.25	625,250.02	630,544.19	626,231.81
Russellville	3,884,044.77	3,721,397.21	3,693,472.93	3,862,968.93
Rutledge		30,630.09	59,268.29	67,206.58
Saint Florian	144,085.49	149,047.17	156,301.34	156,147.16
Samson*	7,329.68	0.00	2.62	0.00
Saraland	9,211,675.68	9,128,100.64	7,977,652.37	9,723,942.74
Saraland Lodging & Rental			1,038,223.71	865,878.27
Sardis**				149,791.99
Satsuma	764,884.62	750,953.13	1,028,619.87	982,879.20
Scottsboro*	(0.12)	0.00	0.00	0.00
Selma*	24,048.07	54,889.04	924.69	10,311.18
Sheffield*	0.00	0.00	0.00	556.60
Shorter*	1,377,952.02	1,930,173.43	1,445,363.62	294,646.77
Silas	50,011.06	62,147.79	74,075.93	67,033.52
Sipsey	24,939.34	25,678.17	14,509.83	21,989.16
Slocomb	387,794.08	386,306.37	391,453.33	419,040.98
Snead	313,455.27	304,912.19	298,588.10	343,938.28
Somerville	106,826.20	103,414.20	97,774.95	100,843.12
Spanish Fort*	6.70	50.67	0.00	0.00
Springville*	2,177,141.06	2,039,990.62	1,760,673.95	22,519.03

City	2007-08	2008-09	2009-10	2010-11
Summerdale	$ 847,449.01	$ 536,168.24	$ 544,599.69	$ 679,287.03
Susan Moore	13,585.72	14,617.86	12,609.35	13,360.44
Sweet Water	51,854.39	38,041.25	34,295.33	33,921.47
Sylacauga	6,535,021.48	6,091,107.18	5,903,808.80	6,073,810.13
Talladega*	7,527,462.43	6,821,626.20	4,448,174.73	95,801.38
Tallassee**	38.25	6,007.17	98.04	1,882,253.60
Tallassee East*	471.12	0.00	208.14	150.78
Taylor	157,098.84	164,672.48	172,680.06	180,014.20
Thomaston	33,565.55	32,173.45	34,428.46	39,481.31
Toxey	34,660.17	26,921.63	13,884.18	17,388.15
Trafford*	65,737.31	73,482.93	107,805.78	87,926.60
Triana	22,140.54	29,467.30	49,308.04	46,907.89
Troy	5,870,971.77	5,531,264.55	6,669,631.10	8,376,016.55
Trussville	19,113,207.60	17,614,674.37	17,300,577.93	18,002,566.83
Tuscaloosa*	0.12	3.55	920.31	99.34
Tuskegee*	0.00	707.83	900.00	0.00
Union Grove*	22,131.18	13,497.41	9,710.97	237.62
Union Springs*	1,581.65	0.00	0.00	0.00

City	2007-08	2008-09	2009-10	2010-11
Valley*	$ 0.04	$ 121.92	$ 0.00	$ 0.00
Valley Grande**				198,462.47
Valley Head	71,223.73	58,145.87	57,806.38	128,779.77
Vance	382,219.00	362,976.95	278,369.33	342,827.90
Vernon*			24.28	0.00
Wadley	212,922.08	166,873.40	190,086.85	185,167.75
Waldo	10,435.98	10,289.76	8,261.31	9,016.16
Walnut Grove	110,671.14	133,162.99	153,075.06	151,661.92
Waterloo	7,795.07	7,133.62	6,524.57	8,566.42
Waverly	17,365.51	24,996.16	19,414.62	22,887.93
Westover*	0.00	(58.31)	0.00	0.00
Wetumpka*	175.75	612.42	1,369.40	206.65
White Hall	28,063.65	34,673.35	26,161.11	16,276.32
Wilton	69,812.83	71,533.70	129,210.36	106,313.69
Winfield*	171.36	0.00	0.00	0.00
Woodland*	14,607.56	2,255.90	0.00	995.16
Woodville	25,234.76	22,197.32	20,109.65	21,906.17
Yellow Bluff*	3,702.62	1,679.20	3,032.44	0.00
TOTAL	**$200,788,261.56**	**$191,315,223.86**	**$199,860,822.65**	**$206,686,805.37**

*Indicates ADOR does not collect/administer local tax.

**See ADOR Website for administrator effective date information

County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

County	2007-08	2008-09	2009-10	2010-11
Bullock			$ 64,075.84	$ 126,139.65
Cullman	$ 458,092.41	$ 437,044.66	464,862.06	440,543.93
Jackson*	810,659.89	781,553.46	794,792.68	536,792.33
Lowndes	413,196.17	327,903.59	328,744.41	437,780.77
Total	**$1,681,948.47**	**$1,546,501.71**	**$1,652,474.99**	**$1,541,256.68**

*See ADOR Website for administrator information.

County Tobacco Taxes Collected by the State

Net Distributions

County	2007-08	2008-09	2009-10	2010-11
Barbour	$ 176,144.86	$ 170,210.75	$ 166,009.61	$ 175,425.81
Bullock	0.00	0.00	25,696.22	50,470.17
Chambers	723,663.95	580,657.64	523,893.51	545,810.84
Cherokee	230,474.03	224,230.23	220,973.37	217,839.92
Clay				224,857.14
Coosa	34,292.95	31,196.15	27,943.27	29,798.00
Crenshaw	51,177.16	65,359.14	54,912.39	55,848.78
Franklin	163,140.61	153,544.90	158,499.94	156,506.81
Geneva	92,297.09	97,337.85	118,045.65	125,668.16
Henry	49,784.73	49,951.94	53,376.98	52,034.07
Houston	477,288.41	519,362.93	500,811.55	529,286.17
Jackson*	1,815.91	2,098.66	257.10	0.00
Limestone	312,189.80	291,917.29	278,293.90	281,133.43
Marion	132,445.51	130,706.53	134,076.93	136,017.49
Mobile	2,827,540.30	2,424,062.08	2,370,828.89	2,262,152.49
Randolph	543,785.58	479,542.77	468,152.46	481,967.09
Talladega	426,304.67	380,395.57	391,527.26	396,263.98
Washington	112,999.31	93,014.85	123,030.56	105,371.79
TOTAL	**$6,355,344.87**	**$5,693,589.28**	**$5,616,329.59**	**$5,826,452.14**

*ADOR does not administer local tax.

Financial Institutions Excise Tax

Alabama's financial institutions excise tax (FIET) is a type of income tax paid by banks, banking associations, building and loan associations, trust companies, credit card companies, and similar banking industries conducting business in Alabama. Multistate institutions operating in Alabama allocate and apportion income to Alabama.

The tax is paid by April 15 each year for the previous tax year. The rate is 6.5 percent of the total taxable net income reported by the institution on its annual return. September 1 marks the annual distribution date of Alabama's financial institutions excise tax.

The State General Fund and Alabama cities and counties where the institutions are located receive a proportionate share of the collections. The distribution formula for the FIET is based upon the following percentages of net collections: State General Fund, 25 percent; Alabama cities of origin, 50 percent; and Alabama counties of origin, 25 percent.

(Note: Act 1999, 2nd Ex. Sess., No. 664 increased the tax rate to 6.5 percent for all tax years beginning after Dec. 31, 2000; and provided that all revenue generated from the increased tax rate be deposited to the State General Fund. The rate increase was contingent upon the ratification of the constitutional amendment proposed by Act 99-600. The amendment was ratified as Amendment No. 662 on June 19, 2000.)

The table below details net distribution totals for fiscal years 2008 through 2011.

Financial Institutions Excise Tax Distributions

	2008	2009	2010	2011
State General Fund	$ 9,707,684.64	$21,296,895.50	$10,471,029.25	$ 7,438,132.11
Cities	$ 7,012,062.74	$14,501,265.15	$ 5,581,814.48	$ 4,446,479.25
Counties	$ 3,454,383.96	$ 7,327,953.83	$ 2,679,010.93	$ 2,331,969.09
TOTAL	**$20,174,131.34**	**$43,126,114.48**	**$18,731,854.66**	**$14,216,580.45**

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2010, through Sept. 30, 2011

The Tennessee Valley Authority (TVA) is a federal agency which makes in-lieu-of-taxes payments to the states in which its power properties and operations are located. The TVA pays 5% of its gross revenues from the sale of power in the preceding fiscal year to the states in which TVA carries on power operations and in which TVA has acquired properties previously subject to state and local taxation. Revenue from power sold to federal agencies is excluded from taxation. The formula used to determine each state's share is detailed as follows:

One-half of the annual payment divided proportionately among the states according to the value of the TVA's power property within each state, and the remaining half divided proportionately on the basis of the TVA's power revenues from each state to the TVA's total power revenues. The annual payment from TVA is distributed as follows: State General Fund, 17%; counties and municipalities served by TVA, 83%.

*On March 4, 2010, the Legislature passed Act 2010-135 which changed the way the TVA payments are distributed. Section 40-28-2(c)(1) states: "Beginning in fiscal year ending 9/30/10, the distribution provided to the dry, non-served counties shall be reduced by an amount equal to the funds allocated to those dry counties from liquor tax revenues in accordance with Section 2 of this act until the aggregate annual amount of revenue received by those dry counties from the provisions of Section 2 is equal to the amount of TVA payments distributed to the dry, non-served counties for fiscal year ending 9/30/09." Section 40-28-2(b)(2) states: "Beginning with fiscal year ending 9/30/10, an amount up to the amount of TVA payments distributed to the dry, non-served counties for fiscal year ending 9/30/09 of the growth of state taxes on spirituous and vinous liquors shall be distributed to dry, non-served counties that receive TVA in lieu-of-taxes payments." In the periods where there was growth of state taxes on spirituous and vinous liquors, the Alcoholic Beverage Control Board (ABC) paid a portion of the amount that the dry, non-served counties were to get from TVA. The portion paid by the ABC Board was deducted from the TVA distribution to the dry, non-served counties and redistributed to the served counties.

TVA-Served Counties*

Calhoun	$ 135,158.93
Cherokee	1,106,136.76
Colbert	6,217,543.44
Cullman	4,869,007.20
DeKalb	3,271,743.95
Etowah	191,902.33
Franklin	2,212,858.33
Jackson	9,776,824.08
Jefferson	2,450,192.55
Lauderdale	5,745,799.81
Lawrence	2,567,605.41
Limestone	8,156,835.78
Madison	19,834,122.63
Marshall	6,614,418.31
Morgan	15,682,749.84
Winston	233,929.93
TOTAL	**$89,066,829.28**

Dry Non-Served Counties

Bibb	$0.00
Blount	0.00
Chilton	0.00
Clarke	0.00
Clay	0.00
Coffee	0.00
Fayette	0.00
Geneva	0.00
Lamar	0.00
Marion	0.00
Monroe	0.00
Pickens	0.00
Randolph	0.00
Walker	0.00
Washington	0.00
TOTAL	**$0.00**

State General Fund	**$ 17,711,283.59**
Total FY 2010-11 Distributions	**$106,778,112.87**

Summary of Excess Sales and Use Tax Discount Revenue

Distribution of Excess Sales and Use Tax Revenue

Sales Tax Timely-filing Vendor Discount Cap Lowered

Before June 1996, state law allowed an Alabama retailer to retain up to five percent of the first $100 collected in Alabama sales tax, and up to two percent of all tax collection amounts beyond that if monthly sales tax returns were timely filed.

Executive Order 19, issued by Gov. Fob James Jr., set a maximum timely-filing cap on the discount at $900 per month, effective June 1, 1996, for all state and state-administered county and municipal sales tax returns.

Executive Order 53, issued by Gov. Don Siegelman, lowered the maximum cap to $400 per month, effective May 1, 2001.

Only one discount per license holder is authorized, regardless of the number of retail locations within the state, according to provisions contained in Act 96-785.

Additional sales tax revenues generated by imposing the cap were distributed to the Department of Conservation and Natural Resources for various outlay purposes and to the Foster Children Program through Sept. 30, 2002. Effective Oct. 1, 2002, the Department of Conservation and Natural Resources receives an amount not less than $5 million annually; any balance of funds is distributed to the State General Fund.

Use Tax Timely-filing Vendor Discount Eliminated

Before June 1, 2001, state law allowed out-of-state sellers to retain up to three percent of the state use tax collection amounts if monthly use tax returns were timely filed.

Executive Order 54, issued May 25, 2001, by Gov. Don Siegelman, disallowed the monthly discount on state and state-administered county and municipal sellers' use taxes collected by the license holder on or after June 1, 2001.

Act 2001-669 provided that excess use tax revenues generated by eliminating the timely-filing discount are distributed to the Department of Conservation and Natural Resources during the period June 1, 2001, through Sept. 30, 2002. Effective Oct. 1, 2002, the lesser of $500,000 or the entire amount is distributed to the Department of Human Resources; any balance of funds is distributed to the Department of Conservation and Natural Resources.

The elimination of the timely-filing use tax discount and the reduction in the sales tax timely-filing discount did not affect the rate or amount of use or sales taxes paid by Alabama customers.

The following table details a summary of the excess sales and use tax revenue reported to the state comptroller's office during Oct. 1, 2010, through Sept. 30, 2011.

Summary of Additional Taxes Collected from the Discount Caps on Sales and Use Tax

Fiscal Year 2010-11	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-10	$1,562,987.17	$277,167.85	$1,840,155.02
Nov-10	$1,600,138.05	$262,216.43	1,862,354.48
Dec-10	$1,573,126.61	$256,006.75	1,829,133.36
Jan-11	$1,673,128.72	$280,481.92	1,953,610.64
Feb-11	$2,237,879.86	$344,164.81	2,582,044.67
Mar-11	$1,440,189.69	$263,384.98	1,703,574.67
Apr-11	$1,593,090.57	$243,760.71	1,836,851.28
May-11	$1,760,493.42	$301,101.84	2,061,595.26
Jun-11	$1,665,384.69	$274,703.82	1,940,088.51
Jul-11	$1,696,593.05	$274,014.07	1,970,607.12
Aug-11	$1,839,082.03	$305,239.67	2,144,321.70
Sep-11	$1,694,722.12	$272,489.44	1,967,211.56
Annual Totals	**$20,336,815.98**	**$3,354,732.29**	**$23,691,548.27**

Distribution of State Taxes/Fees Collected by the Alabama Department of Revenue

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
IC	Agents' Occupational License Tax	All								
BL	Automotive Dismantler License	All								
BL	Automotive Recon/Rebuild Fee	All								
IC	Business Privilege Tax	(1)			(1)					
BL	Coal Severance Tax (13.5 cents per ton)	(2)								
BL	Coal Severance Tax (20 cents per ton)				(3)	(3)				
SU	Contractors' Gross Receipts Tax						85%		15%	
PT	Deeds and Assignments	38.461%	46.154%						15.385%	
SU	Dry Cleaning Trust Fund Fee									(4)
IC	Estate Tax	All								
IC	Financial Institutions' Excise Tax	25% (5)			25%	50%				
BL	Forest Products' Severance Tax									(6)
PT	Freight Line R.R. Equipment Tax	All								
BL	Gasoline Tax			(7)	(7)	(7)		(7)		
BL	Gasoline Aviation and Jet Fuel									(8)
BL	Hazardous Waste Fee	(9)			(9)					(9)
BL	Horse Wagering Fee	All								
SU	Hydro-Electric K.W.H. Tax		42%				58%			
IN	Illegal Drug Tax	All								
IC	Income Tax	(10)	bal (10)							
MV	International Fuel Tax Agreement			(11)	(11)	(11)		(11)		(13)
MV	IRP Registration Fees			(12)	(12)	(12)				(13)
SU	Lodgings Tax	(14)			(14)					(14)
SU	Medicaid Nursing Facility Tax									(15)
SU	Medicaid Pharmaceutical Services Tax									(15)
MV	Miscellaneous Tags			All						
SU	Mobile Radio Telecommunications Services Tax	(16)	(16)							(16)
BL	Motor Carrier Mileage Tax			bal (17)						
BL	Motor Fuels (Diesel)			All						
MV	Motor Vehicle Title Fees	All								
BL	Oil and Gas Privilege Tax	(18)			(18)	(18)				
BL	Oil and Gas Production Tax (2%)	All								
BL	Oil Lubricating Tax	(19)		(19)	(19)	(19)				
BL	Oil Wholesale License Tax	All								
BL	Pari-Mutuel Pool Tax	All								
BL	Playing Cards Tax	All								

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
SU	Rental or Leasing Tax	All								
SU	Sales Tax	(20)	(20)		$378,000			(20)	$1,322,000	
IN	Salvage Vehicle Inspection Fee									(21)
BL	Store License		All							
BL	Tobacco Products (Cigarettes) Tax	(22)					(22)	(22)	(22)	(22)
BL	Tobacco Products (Tobacco) Tax	All								
FO	TVA Electric	17%			83% (23)					
BL	Underground and Aboveground Storage Tank Trust Fund Charge									(24)
SU	Use Tax	(25)	(25)					(25)		
SU	Utility Gross Receipts Tax		Balance (26)				(26)			
SU	Utility License Tax (2.2%)	15%					85%			

References to Fund Distributions

(1) Counties receive an amount directed under Section 40-14-43 plus .75% increase annually; balance to State General Fund.

(2) Applied to credit of Alabama State Docks Bulk Handling Facility Trust Fund to meet annual interest and bond retirement requirements. Balance distributed as follows: $300,000, Alabama Mining Academy; $500,000, Jefferson County General Fund; $500,000, Tuscaloosa County General Fund; $200,000, Walker County Economic and Industrial Development Authority; remainder, General Fund.

(3) Coal or lignite severed within police jurisdiction or municipal limits: 50%, municipality where severed and 50%, county where severed. Coal or lignite severed other than within police jurisdiction or municipal limits: 100%, county where severed.

(4) Alabama Dry Cleaning Environmental Response Trust Fund.

(5) Act 99-664 increased the rate from 6% to 6.5% for all tax years after Dec. 31, 2000; all revenue generated from rate increase deposited to State General Fund.

(6) 100% Special State Forestry Fund administered by the State Forestry Commission.

(7) Gasoline has a total 16-cent per gallon tax levy comprised of a 7-cent levy, a 5-cent supplemental levy, and a 4-cent levy. 35/100 of 1% of net collections of the 12-cent tax levy (7-cent and 5-cent supplemental tax levy) goes to Conservation (60% to the State Water Safety Fund and 40% to the Seafood Fund). 60% of the 5-cent supplemental tax levy goes to the State Road & Bridge Fund. 40% of the 5-cent supplemental tax levy is distributed according to the 45%/55% distribution formula detailed below.
The balance of the 12-cent tax levy and the entire 4-cent tax levy are distributed as follows: (1) 45% to the State Road & Bridge Fund; (2) 55% to be shared by the counties and their municipalities as follows: (a) 25% of the net tax proceeds is distributed equally to 67 counties; (b) 30% of the net proceeds is allocated to the 67 counties based on population; (1) 10% of the counties' share received is allocated to each municipality within the county, based on a population ratio; (2) remaining portion is distributed to the county.

(8) Department of Aeronautics.

(9) Pursuant to Act 92-658, $500,000 of the base state fee shall be allocated annually to the Alabama Legacy for Environmental Research Trust (ALERT) fund, which shall be administered by the Alabama Department of Public Health, for funding environmental research and industrial/business environmental education programs.

(10) That portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to the Education Trust Fund.

(11) That portion attributable to the use of gasoline shall be distributed in the manner of the gasoline tax. That portion attributable to the use of motor fuels (diesel) shall be distributed in the manner of the motor fuels (diesel) tax.

(12) Of Alabama's share – 64.75% to State Road and Bridge Fund; balance distributed to counties and municipalities.

(13) Prorated to participating states.

(14) 75% of 4% tax to the General Fund.
25% of 4% tax to Alabama Bureau of Tourism and Travel.
50% of 1% tax to Alabama Mountain Lakes Association. 50% of 1% tax to Alabama Mountain Lakes counties.

(15) Alabama Health Care Trust Fund.

(16) $1,500,000 – Education Trust fund; Alabama Revolving Loan Fund Authority Servicing Banks; remainder to General Fund.

(17) Administrative cost to Public Service Commission.

(18) Onshore Production:
25% – General Fund; 75% balance is distributed as follows: 66-2/3% distributed as follows: 25%, counties severed; 10%, cities severed; 50% of the first $150,000 remaining to General Fund, 42.5%, counties severed, and 7-1/2%, cities; Remainder of 66-2/3%: 84%, General Fund; 14%, counties severed, 2%, cities; 16-2/3% – General Fund; 16-2/3% – Counties severed.
Offshore Production: 90%, General Fund, 10%, counties severed.

(19) 1935 Act – 2 cents to the General Fund
1980 Act – 4 cents: 45%, State Road and Bridge Fund; 55% to counties (10% of which is distributed to the cities).

(20) $1,322,000 – Human Resources Fund; $378,000 – Counties; Balance: 42% of the 2% tax on gross proceeds from sale of automotive vehicles goes to General Fund*; $400 discount cap: No less than $5 million annually – Department of Conservation and Natural Resources; balance – State General Fund. [*denotes a temporary share change (FY 2005 GF – 51.3%, ETF – 49.7%; FY 2006 GF – 60.6%, ETF – 39.4%).]

(21) Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.

(22) 38.82% distributed as follows: 66.67% – General Fund; 12.12% – Special Mental Health Fund; 6.06% – State Public Welfare Fund; 6.06% – State Parks Development authority; 9.09% – IDA Bonds, Remaining to General and Mental Health Fund. 61.18% distributed as follows: $2 million to counties to offset administrative expenses; balance – General Fund for Medicaid services.

(23) See Act 2010-135 for distribution to counties.

(24) 100% to the Alabama Underground and Aboveground Trust Fund.

(25) Education Trust Fund, except for 42% of the 2% tax on gross proceeds from sale of automotive vehicles which will go to General Fund and repealed vendor discount which goes to the Foster Children's Program and the Department of Conservation and Natural Resources.

(26) $14,600,000, Special Mental Health Trust Fund; balance, to Education Trust Fund.

Department of Revenue Division / Section Abbreviations:

BL – Business & License Tax; FO – Financial Operations; IC – Individual & Corporate Tax; IN – Investigations; MV – Motor Vehicle; PT – Property Tax; SU – Sales & Use Tax.