

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

Division Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
S = Receives Share (Detail at Tax Distribution)									
IT Agents' Occupational License Tax	All								
ST Automotive Dismantler License	All								
ST Automotive Recon/Rebuild Fee	All								
IT Business Privilege Tax	S								
T Coal Severance Tax (13.5 cents per ton)		S							
ST Coal Severance Tax (20 cents per ton)				S	S				
ST Contractors' Gross Receipts Tax						S			S
IT Corporate Income Tax	S	S							
IPT Deeds and Assignments	S	S					S		
ST Dry Cleaning Trust Fund Fee									All
IT Estate Tax	All								
IT Financial Institutions' Excise Tax	S			S	S				
ST Forest Products' Severance Tax									S
PT Freight Line R.R. Equipment Tax	All								
ST Gasoline Tax			S	S	S		S		
ST Gasoline Aviation and Jet Fuel									S
ST Hazardous Waste Fee	S			S					S
ST Horse Wagering Fee	All								
ST Hydro-Electric K.W.H. Tax		S				S			
IN Illegal Drug Tax	All								
IT Income Tax	S	S							
MV International Fuel Tax Agreement			S	S	S				S
MV IRP Registration Fees			S	S	S				S
ST Local Solid Minerals Tax				All					
ST Lodgings Tax	S			S					S
ST Medicaid Nursing Facility Tax									S
ST Medicaid Pharmaceutical Services Tax									S
MV Miscellaneous Tags		All							
ST Mobile Comm. Services Tax	S	S							S
ST Motor Carrier Fuel Tax			S	S	S				S
ST Motor Carrier Mileage Tax			S						
ST Motor Fuels (Diesel)			S	S	S				
MV Motor Vehicle Title Fees	All								
ST Oil and Gas Privilege Tax	S			S	S				
ST Oil and Gas Production Tax (2%)	All								
ST Oil Lubricating Tax	S		S	S	S				
ST Oil Wholesale License Tax	All								
ST Pari-Mutuel Pool Tax	All								
ST Playing Cards Tax	All								
ST Rental or Leasing Tax	All								
ST Sales Tax	S	S		S			S		
IN Salvage Vehicle Inspection Fee									(15)
ST Store License		All							
ST Tobacco Products (Cigarettes) Tax	S			S	S	S	S	S	S
ST Tobacco Products (Tobacco) Tax	All								
FO TVA Electric	S			S					
ST Underground and Aboveground Storage Tank Trust Fund Charge	S						S		S
ST Use Tax	(20)	Balance							
ST Utility Gross Receipts Tax		Balance			14,600,000				
ST Utility License Tax (2.2%)	S				S				

FO – Financial Operations; IT – Individual and Corporate Tax Division; IN – Investigations; MV – Motor Vehicle; PT – Property Tax; ST – Sales, Use & Business Tax.

References to Fund Distributions

- (1) 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.
 - (2) 100% Special State Forestry Fund administered by the State Forestry Commission.
 - (3) 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. 1 & 23/100% of net collections of the 12-cent tax levy (7-cent and 5-cent supplemental tax levy) goes to Conservation (60% of the 35/100% to the State Water Safety Fund and 40% of the 35/100% to the Seafood Fund; 70/100% to the Game and Fish Fund; 60% of 18/100% to the State Water Safety Fund and 40% of the 18/100% to the Seafood Fund). The distribution to the Game and Fish Fund (70/100%) and the additional distribution to the Water Safety Fund and the Seafood Fund (18/100%) are deducted from the funds allocated to the State Road and Bridge Fund. These credits cannot diminish the allocations provided to the counties. Original 7-cent levy – 45% of net tax proceeds goes to the State Road and Bridge Fund and 55% of the net tax proceeds goes to the 67 counties of which 10% of the counties' share is distributed to the cities. Supplemental 5-cent tax – 3/5 of the net tax proceeds goes to the State Road & Bridge Fund and 2/5 is distributed as follows: 45% State Road & Bridge Fund and 55% to counties of which 10% of the counties' share is distributed to the cities. Additional 4-cent tax levy – 100% of net collections (45% goes to the State Road & Bridge Fund and 55% goes to counties of which 10% of the counties' share is distributed to the cities).
 - (4) Portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to Education Trust Fund.
 - (5) Administrative cost to Public Service Commission.
 - (6) Onshore Production:
25%, General Fund; 75% balance 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.
 - (7) 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).
 - (8) TVA served counties, 75%; Dry non-TVA served counties, 5%.
 - (9) Mental health facility construction; balance – 30%, Health; 70%, Mental Health.
 - (10) Debt service of IDA bonds; balance – 36%, Health; 64%, Mental Health.
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- (11) At the Revenue Commissioner's discretion, the Commissioner shall cease to make deposits to the General Fund so as to maintain the trust fund in which to make payment of claims. The trust fund shall retain an amount not greater than \$1,000,000. Persons dying intestate and leaving unclaimed funds: such funds go to Public School Fund.
 - (12) 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.
 - (13) Of Alabama's share – 64.75% to State Road and Bridge Fund; balance distributed to counties and municipalities.
 - (14) Coal or lignite severed within police jurisdiction or municipal limits as they existed on Jan. 1, 1977: 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.
 - (15) Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
 - (16) 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.
 - (17) Department of Aeronautics.
 - (18) Prorated to participating states.
 - (19) Sales tax on automotive vehicles – 58%, Education Trust Fund; 42%, General Fund. Discount cap revenues to state parks and Foster Children Program.*
 - (20) Use tax on automotive vehicles – 58%, Education Trust Fund; 42%, General Fund. Discount cap revenues to Department of Conservation and Natural Resources.*
 - (21) Alabama Health Care Trust Fund.
 - (22) 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.
 - (23) 100% to the Alabama Underground and Aboveground Trust Fund.
 - (24) A portion of the Business Privilege Tax will be distributed to each county and the remainder will go to the General Fund.
 - (25) 15% to the Pensions and Security Trust Fund.
 - (26) Appropriated amount for annual payment of principal and interest due to outstanding Alabama Revolving Loan Fund Authority bonds. \$1.5 million to Special Education Trust and remainder to the State General Fund.
*Effective Oct. 1, 2002, the lesser of \$500,000 or entire amount to Human Resources. Balance to Department of Conservation and Natural Resources.
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