

State of Alabama



Department of Revenue
2001 Annual Report



2001 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.

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Message from the Commissioner

The Honorable Don Siegelman, Governor
and Members of the Alabama Legislature
State Capitol
Montgomery, Alabama

On behalf of all Revenue employees, I am pleased to present to you the Department of Revenue's *2001 Annual Report*.

The *Report* details a four-year collection summary of the various taxes and fees administered by the department, including an organizational summary of the department.

During the 2001 fiscal year, the department continued to expand its electronic filing options for business taxpayers. In addition to sales, use, lodgings, and rental taxes, business taxpayers now have the option of filing state income tax withholding returns electronically.

Efficient use of technology has provided the department with many opportunities in 2001 to improve our longstanding commitment to taxpayer service and education. We will continue to search for the most cost-efficient ways to meet our collection responsibilities and best serve the needs of the taxpayer and the tax practitioner community.

I am very proud of the department's accomplishments during this time, and equally proud of its employees who diligently work each day to maintain public confidence in administering Alabama's tax laws.



Cynthia Underwood
Commissioner of Revenue

A handwritten signature in cursive script that reads "Cynthia Underwood". The signature is written in dark ink and is positioned above the printed name and title.

Cynthia Underwood
Commissioner

Overview of Tax Collections

The 2001 fiscal year closed with collections at \$6.005 billion, down .73 percent from last year's collections of \$6.049 billion.

State sales tax, corporate income tax, gasoline and motor fuels taxes were main contributors to the downturn in collections.

The state's sales tax closed out the year at \$1.513 billion, down 1.11 percent over last year's collections of \$1.530 billion.

Corporate income tax collections totaled \$180 million for 2001, compared to the previous year's collections of \$258 million, accounting for a 30 percent decrease in collections.

Alabama's financial institutions' excise tax also reported year-end decreases. Collections were down some 15 percent at \$21 million, compared to last fiscal year's collections of \$24.9 million.

On a brighter note, the state's largest revenue-producer, individual income tax, reported an increase of 1.19 percent, setting collections at \$2.437 billion, compared to \$2.409 billion collected during 2000.

Alabama's utility gross receipts tax closed out the year at record collections of \$321 million, up 9 percent over last year's collections of \$294 million.

On the consumer front, year-end collections for rental and lodgings taxes recorded increases, but gasoline and motor fuels collections noted decreases. Rental taxes closed out the fiscal year at \$67.3 million, compared to \$63.9 million collected last year. Lodgings tax receipts were up 3 percent at \$29.3 million, compared to \$28.3 million collected during 2000. Use tax collections also reported a marked increase of 6.68 percent, closing out the year at \$199 million.

Gasoline and motor fuel taxes dipped to \$383 million and \$119 million in 2001, compared to collections of \$385 million and \$121 million, respectively, during 2000.

Oil and gas privilege and production revenues continued with year-end increases of 54 percent and 64 percent, respectively. Oil and gas privilege tax collections totaled \$77 million, compared to \$50 million collected during 2000. Oil and gas production taxes also reported a marked increase, closing the year out at \$29.5 million, compared to \$18 million collected during 2000. Supply and demand factors, coupled with higher market prices, contributed to the increases in the oil and gas severance taxes.

Continuing with its consistency in producing increased collections, the cellular radio telecommunications services tax closed the year out at \$35 million, up 27 percent over last year's collections of \$28 million.

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

2001 in Review

Commissioner Signs First Taxpayer Assistance Order

One of the first orders of business conducted by the State Revenue Department in the start of the 2001 fiscal year involved righting a wrongful state income tax assessment. This was done, not by the cumbersome process the department had operated under for a number of years, but by a stroke of the revenue commissioner's pen signing the first taxpayer assistance order.

Upon recommendation by the department's Taxpayer Advocate, Kerry Brown, a \$2,611.78 individual income tax assessment was dismissed against a Florida resident because Alabama tax was determined not to be due on the income earned by the Florida resident. This dismissal occurred only after all time frames for appeal had expired.

The Alabama Taxpayer Advocate law, which allows this new procedure, was passed during the 2000 Regular Session. Gov. Don Siegelman signed the legislation into law on April 18, 2000.

The new law provides the Revenue Department with the legal means to correct erroneous tax assessments in a simplified manner. Previously, if a taxpayer were assessed with an erroneous tax liability and did not challenge the assessment within a certain time frame established by law, the tax assessment became "final." In order to correct the assessment, the taxpayer first had to pay the tax liability—many times having to borrow the money—and then request a refund. Before procedures established by the Taxpayer Advocate law, this was the only way that such matters could be resolved.

Checks and balances are built into the law because all taxpayer assistance



The Oct. 2 Taxpayer Assistance Order signed by then-Commissioner Michael L. Patterson dismissed a 1988 individual income tax assessment levied against a Florida resident. The Florida resident reported an Alabama mailing address, yet his physical address of residence was actually located within Florida state boundaries. The Alabama income tax assessment was based entirely on the residency issue, since the income was not from a source within Alabama. Witnessing Commissioner Patterson's signing of the Oct. 2 order are left to right, Kerry Brown, Alabama Department of Revenue Taxpayer Advocate; Lynn Spraggins, Taxpayer Assistance Officer; Commissioner Patterson; Martha Pegues, Taxpayer Assistance Officer; and Sherrell Kelly, Administrative Assistant, Office of Taxpayer Advocacy.

orders are public record orders and involve only assessments that are in error. Unlike most all other documents and tax return information handled by the Alabama Department of Revenue, taxpayer assistance orders are specifically exempted from state tax confidentiality laws.

The new law formally establishes the Taxpayer Advocate Office within the Alabama Department of Revenue and provides the taxpayer advocate with the authority to provide assistance to taxpayers in matters where the taxpayer has been erroneously assessed a tax liability.

The new law specifically gives the advocate the authority to:

- Waive a penalty for reasonable cause.
- Issue Taxpayer Assistance Orders granting relief when a tax erroneously assessed or reported is determined not to be due.
- Grant a refund that is due the taxpayer, but was denied in error.
- Provide such other relief as determined appropriate, including voiding any erroneously issued final assessment.

Information requests pertaining to taxpayer assistance orders will be handled through the Alabama Department of Revenue's Disclosure Office. Public information requests must be received in writing or by facsimile and addressed to the Alabama Department of Revenue, Department Secretary, Disclosure Office.

ADOR and IRS Launch 2001 E-File Project for State's Taxpayers

During the 2001 tax-filing season, the Alabama Department of Revenue announced its participation in a new electronic filing project with the Internal

Revenue Service aimed at attracting more taxpayers to the benefits of electronic filing.

The department partnered with the IRS to establish a pilot project that would allow the department and the IRS to complete and electronically file both state and federal income tax returns for taxpayers at one location—ADOR taxpayer service center or IRS office—during the 2001 season.

The Montgomery Taxpayer Service Center served as the first office ADOR site to offer the service, beginning in February 2001. Plans are underway to eventually expand the service to all taxpayer service centers statewide for future tax filing seasons.

The state has offered electronic filing since January of 1998, but the 2001 filing year marked the first time Alabama has offered to e-file the returns for the taxpayers, free of charge.

ADOR Expands Its Electronic Filing Options for Business Taxes

During 2001, the department expanded its electronic business tax filing options to include income tax withholding.

The online Internet filing service is provided by approved electronic return originators (EROs), whose online filing programs have met specifications set by the Alabama Department of Revenue. By logging onto the department's Web site at www.ador.state.al.us, business taxpayers can access the available business tax electronic filing options and select the ERO of their choice.

Once a selection is made and the ERO registration process is completed, the taxpayer can then begin to prepare the return. The online filing services



Revenue Manager Ann Winborne (standing), Alabama Revenue Department, works with Internal Revenue Service E-filing Coordinator Paulette Windom (left) and training Representative Arnell Jones (right), Montgomery IRS Office.

calculate the taxes due for the reporting period, electronically submit the tax return information to the Alabama Department of Revenue, and provide confirmation to the business taxpayer that the return information has been received. The actual payment of the taxes will be handled through electronic funds transfer—a process that allows tax payments to be electronically debit-

ed from the taxpayer's bank account, upon approval, and electronically transferred to the Alabama Department of Revenue.

An online sales tax electronic filing program has been available to business taxpayers since August 2000. The online filing option includes all county and city sales, consumer's use, seller's use, lodgings, and rental taxes administered by the Alabama Department of Revenue. Additional local tax-filing options are available through the EROs. In November 2000, the state use tax was added to the department's online tax filing portfolio.

State Settles with Additional Companies Seeking Franchise Tax Refunds

Since the Jan. 31, 2001, announcement by Gov. Don Siegelman that verbal agreements had been reached between the state and 93 refund claimants, 57 additional companies have agreed to settle franchise tax claims, saving the state \$55 million.

As a group, the 150 companies had originally sought \$64 million in franchise tax refunds, but settled for \$9 million, or about 14 cents on the dollar. The refunds will be paid during the 2002 fiscal year. Tax credits will not be involved.

The companies include the following: 3M, HealthSouth, Protective Life, McDonald's, Raycom Media, Saks, Southern Living, AT&T Capitol, Mead Corp., McRae's, Golden Flake Snack Foods, Louisiana Pacific, and Taco Bell.

Following the U.S. Supreme Court's ruling in March 1999 declaring Ala-

bama's franchise tax system discriminatory toward foreign corporations, it was estimated that if full refunds were ordered, they could reach \$600 million. According to the governor's office, claims approximating \$215 million have been settled for \$40 million, resulting in total savings thus far of \$175 million.

Currently there are 350 franchise tax cases pending before the Alabama Revenue Department's Administrative Law Judge, some 100 cases pending in Circuit Court, and numerous petitions for refund. The state continues to participate in settlement talks with numerous companies.

Mingledorff Retires; Underwood Named Assistant State Revenue Commissioner

Former Assistant Revenue Commissioner George E. Mingledorff ended a 26-year career with the Alabama Revenue Department when he retired April 27, 2001. In 1983, Mingledorff was appointed assistant chief of the Income Tax Division; six months later, he assumed the duties of division chief. In April of 1989, he was appointed as the state's assistant revenue commissioner, the senior merit system position within the department. During several interims, he served as acting state revenue commissioner.

Following Mingledorff's retirement, Cynthia Underwood, former director of the Alabama Revenue Department's Individual and Corporate Tax Division, assumed the post of assistant commissioner, effective May 1, 2001.

Underwood's role as director of the Individual and Corporate Tax Division



Former Alabama Assistant Revenue Commissioner George E. Mingledorff III, right, is congratulated by Michael Patterson, then-Alabama Commissioner of Revenue, at a retirement reception acknowledging Mingledorff's 26 years of exemplary service with the Department.

began in June 1997 and was preceded by the following assignments: Individual and Corporate Tax Division Field Activities Section Manager; Individual and Corporate Tax Division Hearings Officer; Individual and Corporate Tax Division Correspondence and Assessments Unit Manager. Her 19-year career with the department began with her position as a revenue examiner at the Birmingham Taxpayer Service Center.

A graduate of the University of Alabama with a bachelor's degree in accounting, Underwood also holds a master's degree in accounting from the University of Alabama at Birmingham. She received her law degree from Jones School of Law in 1997 and was admitted to the Bar in 1998. She achieved her Certified Public Accountant (CPA) designation in 1988 and her Certified Public Manager (CPM) designation in 2001.

Changes in Timely-filing Discounts

Sales Tax Maximum Timely-filing Discount Cap Set at \$400

Beginning with the May 2001 state and state-administered county and municipal sales tax returns, due June 20, 2001, the maximum timely-filing discount for Alabama retailers is now limited to \$400 per month for each retail license holder.

Executive Order 53, issued May 22, 2001, by Gov. Don Siegelman, replaced the previous Order of April 26, 2001, which had set the discount cap at \$200, and set the monthly limit at \$400, effective May 1, 2001.

The discount is calculated based on a percentage of the amount of sales taxes collected; in no way does it affect the rate or amount of tax paid.

To claim the monthly discount, retailers must file sales tax returns and remit sales taxes by the filing deadline, which is the 20th of the month for the previous month's sales. Only one timely-filing discount is allowed per license holder per month, regardless of the number of retail locations within the state.

The discount also applies to contractor gross receipts tax account holders, those individuals or businesses involved in the construction, reconstruction, or building of any public highway, road, bridge, or street located within Alabama. As with sales tax, returns and payments for the contractor gross receipts tax are filed and paid by the 20th of each month for the previous month's receipts.

Under the new \$400 discount cap, sales tax collections and/or gross receipts tax collections must exceed \$19,850 monthly per license holder for the cap ceiling to apply.

Seller Use Tax Timely-filing Discount Eliminated

Beginning with the June 2001 state and state-administered county and municipal sellers' use tax return, due July 20, 2001, no timely-filing discount will be allowed.

Executive Order Number 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.

The elimination does not affect the rate or amount of use tax paid by the Alabama customer.

Revenue Celebrates Third Juneteenth

Honorable Charles Price, Presiding Circuit Judge for the 15th Circuit, delivered the keynote address at the Alabama Revenue Department's third annual Juneteenth celebration, held June 19, 2001.



Honorable Charles Price, Presiding Circuit Judge of the 15th Circuit of Montgomery County, explains the importance of diversity in the 21st century.

Quoting from the Declaration of Independence, the poetry of James Weldon Johnson and the works of novelist James Baldwin, Price emphasized the positive aspects and strength of diversity.

Juneteenth, designated a holiday in the state of Texas, dates back to June 19, 1865, when Union soldiers under the command of Major General Gordon Granger landed in Galveston, Texas, to announce the end of the Civil War and freedom for all slaves. For many people today, the date of June 19 commemorates the end of slavery and symbolizes freedom.

Governor Appoints Cynthia Underwood Revenue Commissioner August 1

On June 19, 2001, Gov. Don Siegelman appointed Assistant State Revenue Commissioner Cynthia Underwood to the post of State Revenue Commissioner, effective August 1, 2001.

Ms. Underwood replaced Michael L. Patterson, who resigned the end of July to return to the private sector.

Prior to her appointment as Revenue Commissioner, Ms. Underwood served as assistant state revenue commissioner from May 1 through July 30, 2001. She is both a certified public accountant and an attorney.

Her 19-year career with the department began in 1983 as a field examiner in the Birmingham area. She later moved up the ranks to divisional manager of the field auditing section of the Individual and Corporate Tax Division, and in 1997, was named director of the Individual and Corporate Tax Division. She held that position until her appointment as assistant commissioner, effective May 1.

Revenue Announces Geographic Information System Project

On Sept. 27, 2001, State Revenue Commissioner Cynthia Underwood announced the Alabama Department of Revenue's participation in the state-wide implementation of the Geographic Information Systems Project, or GIS.

“The Geographic Information System is a computerized, visual method of managing land-related data,” says Underwood. “It offers the ability to combine data from more than one agency into a statewide database. Data can be shared from county to county, from state to county, between state agencies and departments, and between state and federal agencies.”

According to Commissioner Underwood, many local and state agencies are already using GIS technology for industry recruitment, environmental purposes, disaster relief management, data integration, revenue and taxation.

“For state and county property tax uses, a parcel-level geographic information system can display the complete history of a parcel of land. With approximately 55% of the state’s parcels already in digital form, we would like to see the system used statewide,” said Ms. Underwood.

During the 2001 Regular Legislative Session, the Alabama Department of Revenue received an appropriation for fiscal year 2002 to develop and implement a statewide GIS.



State Revenue Commissioner Cynthia Underwood addresses agency GIS users at the first kickoff meeting held Sept. 27, 2001, in Montgomery.

Plans are for the department to contract with a professional consulting firm to perform a survey of current GIS capabilities and a needs assessment of state agencies and county and municipal governments, and to write a strategic business plan for implementing a statewide GIS system.

“This assessment will provide us with two very useful tools. The first tool will be a current status of GIS information systems of the previously-mentioned agencies. The second, most important tool will be feedback from these agencies on their willingness to participate in a cooperative partnership that will benefit all of Alabama. A statewide GIS program will be successful only with the willing participation and development of partnerships of the involved agencies,” explained Commissioner Underwood.

Alabama’s Distinctive Tag Program 2001

Appointments to the 2000-01 Legislative Oversight Committee added several new faces to the committee posts and welcomed back some former members. Members include: Sen. Gerald Dial, chairman; Rep. Jack B. Venable, vice-chair; Sen. Bobby Denton; Sen. Wendell Mitchell; Rep. Arthur Payne; Rep. John Rogers; Naomi Elliot, Russell County license commissioner; Phillip Jordan, Cherokee County Judge of Probate; Tim Mitchell, president, Probate Judges Association; Jim Alexander, director, Public Safety; Larry Wright, director, Criminal Justice Information Center; Johnny Newman, Alabama Department of Revenue Motor Vehicle Division (non-voting advisory member); and Don Segrest, Alabama Correctional Industries (non-voting advisory member). The Legislative Oversight Committee, established in 1997, is

required to meet at least once every six months to review distinctive tag design applications.

Fifty distinctive tag categories have been approved by the LOC since its first meeting on Oct. 2, 1997, through Oct. 23, 2001. Four of the 33 categories accepting prepaid commitments through Oct. 31, 2001, met quantity requirements. The Wildlife (class two, 1,000 prepayments) and the Sons of Confederate Veterans (class one, 250 prepayments) were issued in December 1998 and June 1999, respectively. In 1997, the Alabama Association of Realtors license plate sought approval as a class two distinctive tag, but failed to meet the 1,000 prepaid commitment class quantity requirement. In 1999, the organization reapplied to the LOC and sought approval as a class one tag, requiring 250 prepaid commitments. Production was authorized August 1999. The latest newcomer to Alabama's distinctive tag portfolio is the Save the Cahaba River, a class two tag. Save the Cahaba River netted some 1,063 prepaid commitments at the close of its Oct. 1, 1999, through Sept. 30, 2000, application year, making it the fourth distinctive tag approved by the LOC to meet prepaid commitment requirements.

The following table recaps the 50 distinctive tag categories approved by the LOC and their standings through Oct. 23, 2001.

Tag Categories Approved by the LOC Oct. 2, 1997

Application Year Dec. 1, 1997, through Nov. 30, 1998

Category	Qty Class	Qty Received	Production	Net Distribution
Realtors (m)	250	343	Yes	\$45.75 Children's Trust Fund
			Aug. 4, 1999	
Poultry	250	115	No	
Sports Festival	250	205	No	
Freemasons (m)	1,000	162	No	
Girl Scouts	250	4	No	
Indian Heritage	1,000	193	No	
Wildlife	1,000	1,170	Yes	
			Aug. 31, 1998	\$45.75 Organization

(Realtors reapplied to the LOC as a Quantity Class 1 tag; production was authorized as the tag had met the 250 quantity requirement prior to the end of its application year.)

Tag Categories Approved by the LOC March 18, 1998

Application Year May 1, 1998, through April 30, 1999;

Humane Society Tag, July 1, 1998, through June 30, 1999

Category	Qty Class	Qty Received	Production	Net Distribution
4-H	1,000	75	No	
Eastern Star (m)	250	0	No	
SISTAS	1,000	6	No	
Fighting for				
a Cure for AIDS	1,000	45	No	
Hank Williams	1,000	9	No	
Humane Society	1,000	202	No	
Sons of Confederate Veterans	250	326	Yes	Generic,
			March 31, 1999	\$5.00 Penny Trust Fund
				\$41.25 Organization

(m) = limited to members only.

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Tag Categories Approved by the LOC Nov. 18, 1998
Application Year Jan. 1, 1999, through Dec. 31, 1999

Category	Qty Class	Qty Received	Production	Net Distribution
Kiwanis	250	25	No	
Rescue Squad (m)	250	1	No	
Big Brothers/ Big Sisters Trust Fund	250	2	No	

Tag Categories Approved by the LOC Aug. 4, 1999
Application Year Oct. 1, 1999, through Sept. 30, 2000

Category	Qty Class	Qty Received	Production	Net Distribution
Birmingham Zoo	250	19	No	
Gateway	250	3	No	
Horse Council	1,000	102	No	
Knights of Columbus (m)	250	5	No	
Recycle Yourself	250	3	No	
Save the Cahaba River	1,000	1,063	Yes	Generic \$5.00 Penny Trust Fund \$41.25 Organization
Streetrod	1,000	7	No	
Textile Manufacturers	250	12	No	

Tag Categories Approved by the LOC April 25, 2000
Application Year June 1, 2000, through May 31, 2001

Category	Qty Class	Qty Received	Production	Net Distribution
City Stages	1,000	1	No	
Habitat for Humanity	250	37	No	
Huntsville Bicentennial	250	0	No	
Keep the Dream	1,000	0	No	
Support Alabama Libraries	250	33	No	

Tag Categories Approved by the LOC Sept. 28, 2000
Application Year Nov. 1, 2000, through Oct. 31, 2001

Category	Qty Class	Qty Received	Production	Net Distribution
Volunteers Lawyers Program	250	11	No	
Susan G. Komen Breast Cancer Foundation	250	49	No	
Olympic Spirit	1,000	0	No	

Tag Categories Approved by the LOC April 4, 2001
Application Year June 1, 2001, through May 31, 2002

Category	Qty Class	Qty Received	Production	Net Distribution
Ag Tag (Alabama Farmers Federation)	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Cotton (Alabama Cotton Commission)	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Delta Sigma Theta Sorority (m)	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
FOP Association Member (m)	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Hospice	250			Generic \$5.00 Penny Trust Fund \$41.25 Organization

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Category	Qty Class	Qty Received	Production	Net Distribution
Hunters Feeding the Hungry	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Kappa Alpha Psi Fraternity (m)	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Lions	250			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Race Plates	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Zeta Phi Beta Sorority (m)	250			Generic \$5.00 Penny Trust Fund \$41.25 Organization

Tag Categories Approved by the LOC Oct. 23, 2001
Application Year Dec. 1, 2001, through Nov. 3, 2002

Category	Qty Class	Qty Received	Production	Net Distribution
Alabama YMCA	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Alpha Kappa Alpha Sorority (m)	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Marine Corps (m)	250			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Police Guardian Association	250			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Proud to Be American	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Recycle Yourself	250			Generic \$5.00 Penny Trust Fund \$41.25 Organization
Support Adoption	1,000			Generic \$5.00 Penny Trust Fund \$41.25 Organization

Significant Law Changes

Changes in Scrap Tire Delinquent Penalty Amounts – \$500 Penalty Refund Deadline, Nov. 27

Act 2001-976, passed during the 2001 Third Special Session of the Alabama Legislature, amended portions of the 1999 scrap tire handlers' licensing law, relating to certain penalty provisions and licensing requirements. Act 2001-976 also established a 60-day refund period for license holders to apply for refunds of any \$500 delinquent penalties paid under previous license years.

The scrap tire handlers' licensing requirement includes a variety of business operations such as retail tire dealerships, service stations, garages, scrap tire collection facilities, landfills which accept scrap tires, tire recycling facilities, fleet vehicle operators/fleet tire receivers, and anyone involved in the business of transporting scrap tires for delivery to a collection or landfill facility.

The scrap tire handlers' license is issued at the county level, usually by the probate judge or county license commissioner. In addition to licensing requirements, certain scrap tire handlers are required to meet bonding requirements. Proof of the bond is required when applying for the license.

The license expires September 30 of each year and must be renewed before November 1 each year. After October 31, anyone purchasing a scrap tire handlers' license is subject to a delinquent penalty.

Individuals or businesses failing to purchase a license before November 1 are subject to a \$25 delinquent penalty, provided the license is purchased

within 35 calendar days or less following the October 31 deadline. After 35 days, the delinquent penalty is increased to \$150 for failure to purchase a license. The graduated \$25 and \$150 delinquent penalties replaced the previous \$500 delinquent penalty, effective Sept. 28, 2001.

Act 2001-976 provided for refunds of the \$500 delinquent penalty amounts collected during the 2000-01 license year, provided the refund request was made by Nov. 27, 2001. During October 2001, the Alabama Department of Revenue mailed notices to all known license holders who paid the \$500 delinquent penalty and informed them of refund procedures.

Other important provisions of Act 2001-976 include:

- Reducing the cost of additional transporter decals for each vehicle from \$15 to \$1.50. The cost of the decal for the first vehicle remains at \$37.50.
- Requiring only one license fee for each business location. If a business operates as a receiver and a transporter from the same location, only one \$37.50 license fee is charged. The license, however, must reflect that the business operates as both a receiver and a transporter of scrap tires.
- No longer requiring transporters of scrap tires to provide certain vehicle information cited under Section 22-40-2(g)(6), as that particular section of the scrap tire handlers' law has been repealed.
- Designating the Alabama Department of Public Health to determine bonding requirements for all scrap tire transporters and collection facilities, specifying the minimum bonding amount to equal at least \$10,000.

New Tax Incentives Offered to Smaller Industrial Projects

Legislation passed during the 2001 Third Special Session recently opened the qualifying doors for smaller industries to receive comparable income tax incentives that before had been offered only to larger manufacturing projects.

The new law, Act 2001-965, effective Dec. 1, 2001, amended portions of Alabama's 1995 income tax capital credit law by lowering qualification thresholds for the amount of capital invested in a project and the number of employees hired at the new project.

Industries qualifying for Alabama's income tax capital credit incentive are allowed to take a five percent credit of the capital cost of the project each year for 20 years against their state income tax liability.

To qualify for the lower capital credit thresholds, the smaller project must locate in a defined area known as a "favored geographic area," and must meet certain North American Industrial Classification System (NAICS) code references. [Reference §40-18-190(7), *Code of Alabama 1975*.]

To qualify for the capital credit under the lower thresholds, the industry must invest at least \$500,000 in a project located within a favored geographic area, and hire at least five new employees at the qualifying project. Other income tax capital credit requirements addressing the base wage and the type of business activity remain the same for all industrial projects, regardless of their size, including those located in the favored geographic areas. The base wage requirement is set at a minimum of \$8 per hour, or an average total minimum compensation of \$10 per hour, including benefits.

A "favored geographic area" is defined as either a state enterprise zone or a "less developed county" as determined by the Alabama Department of Industrial Relations (DIR), using criteria set out in Act 2001-965. Alabama counties are ranked using factors such as population changes, per capita income, and employment to determine their qualification as a "less developed county." Although the 2002 ranking includes many counties that are considered Alabama's less developed, rural counties, Act 2001-965 provides that any area designated as an enterprise zone automatically qualifies as a favored geographic area.

Enterprise Zones were created during the 1980s to offer state and local tax incentives to industries locating in economically-depressed areas. Twenty-five Alabama counties and three cities have enterprise zones. Those areas will not be affected by the annual ranking, as enterprise zones are designated by law.

The following table details those Alabama counties qualifying as favored geographic areas, effective Jan. 1, 2002. Note that in some counties, the qualification is limited only to the area designated as an enterprise zone.

Other counties meet both qualification criteria for favored geographic areas—they are "less developed" as determined by the DIR, and they also contain designated enterprise zones. An asterisk denotes these counties. The "less developed" condition allows broader access to the income tax capital credit because the entire county area qualifies; access to the credit is not limited only to the areas defined within the Enterprise Zones.

Favored Geographic Areas For Alabama Income Tax Capital Credit**Jan. 1, 2002, through Dec. 31, 2002**(Reference §40-18-190(5), *Code of Alabama 1975*)

County	Ranking	Area
Barbour	Enterprise Zone	Enterprise Zones only within county
Bullock*	56	Entire county
Butler*	61	Entire county
Cherokee	Enterprise Zone	Enterprise Zones only within county
Choctaw	54	Entire county
City of Birmingham	Enterprise Zone	Enterprise Zones only within city
City of Montgomery	Enterprise Zone	Enterprise Zones only within city
City of Prichard	Enterprise Zone	Enterprise Zones only within city
Clarke*	58	Entire county
Clay	Enterprise Zone	Enterprise Zones only within county
Conecuh	50	Entire county
Coosa	48	Entire county
Covington*	49	Entire county
Crenshaw	46	Entire county
Dallas*	61	Entire county
Escambia	Enterprise Zone	Enterprise Zones only within county
Etowah	Enterprise Zone	Enterprise Zones only within county
Geneva	47	Entire county
Greene	63	Entire county
Hale	52	Entire county
Jackson	Enterprise Zone	Enterprise Zones only within county

County	Ranking	Area
Lamar	60	Entire county
Lawrence	Enterprise Zone	Enterprise Zones only within county
Lowndes*	57	Entire county
Macon*	45	Entire county
Marion	53	Entire county
Mobile	Enterprise Zone	Enterprise Zones only within county
Monroe*	55	Entire county
Perry*	67	Entire county
Pickens*	64	Entire county
Pike	Enterprise Zone	Enterprise Zones only within county
Randolph	Enterprise Zone	Enterprise Zones only within county
Russell	Enterprise Zone	Enterprise Zones only within county
Sumter*	65	Entire county
Talladega	Enterprise Zone	Enterprise Zones only within county
Tallapoosa	Enterprise Zone	Enterprise Zones only within county
Washington	59	Entire county
Wilcox*	66	Entire county
Winston	51	Entire county

Orders of the Commissioner

Alabama Filing Extensions Granted to Tornado Victims, Dec. 20, 2000

Former State Revenue Commissioner Michael L. Patterson issued an order Dec. 20, 2000, granting automatic Alabama filing extensions to taxpayers in nine Alabama counties who suffered property damage and/or personal injury as a result of tornadoes and severe storms which struck those areas Dec. 16, 2000.

The extension order covered nine Alabama counties that were declared federal disaster areas by former President Bill Clinton on Dec. 18, 2000. The counties included in the federal disaster area declaration were: Dale, Etowah, Geneva, Henry, Houston, Macon, Limestone, St. Clair, and Tuscaloosa counties. The extension order allowed affected taxpayers residing in the federally-declared disaster areas to have until Feb. 15, 2001, to file certain Alabama tax returns or pay taxes/fees that would have been due on or after Dec. 15, 2000, and before Feb. 15, 2001, and remit taxes/fees without being subject to penalties and discount loss.

The Revenue Department advised those affected taxpayers to identify their returns/reports by writing "December 2000 Storms" on any state return/report which relied on this filing extension relief.

The Dec. 20, 2000, extension order included the following taxes: individual income tax, corporate income tax, financial institutions' excise tax, sales and use taxes, motor carrier mileage tax, tobacco tax, motor fuel taxes, oil and gas severance tax, forest products' severance tax, coal severance tax, wholesale oil license fee, and the storage tank trust fund charge.

Tax Relief for Victims of Terrorist Attacks, Sept. 14, 2001

State Revenue Commissioner Cynthia Underwood announced Sept. 14, 2001, that Alabama tax relief filing measures are available to Alabama taxpayers directly affected by the Sept. 11, 2001, terrorist attacks.

Relief measures were handled on a case-by-case basis. The department advised taxpayers entitled to the relief to add the following designation in red ink at the top of any Alabama returns they filed: September 11, 2001—Terrorist Attack.

Property Tax Reappraisal Orders (Oct. 1, 2000, through Sept. 30, 2001)

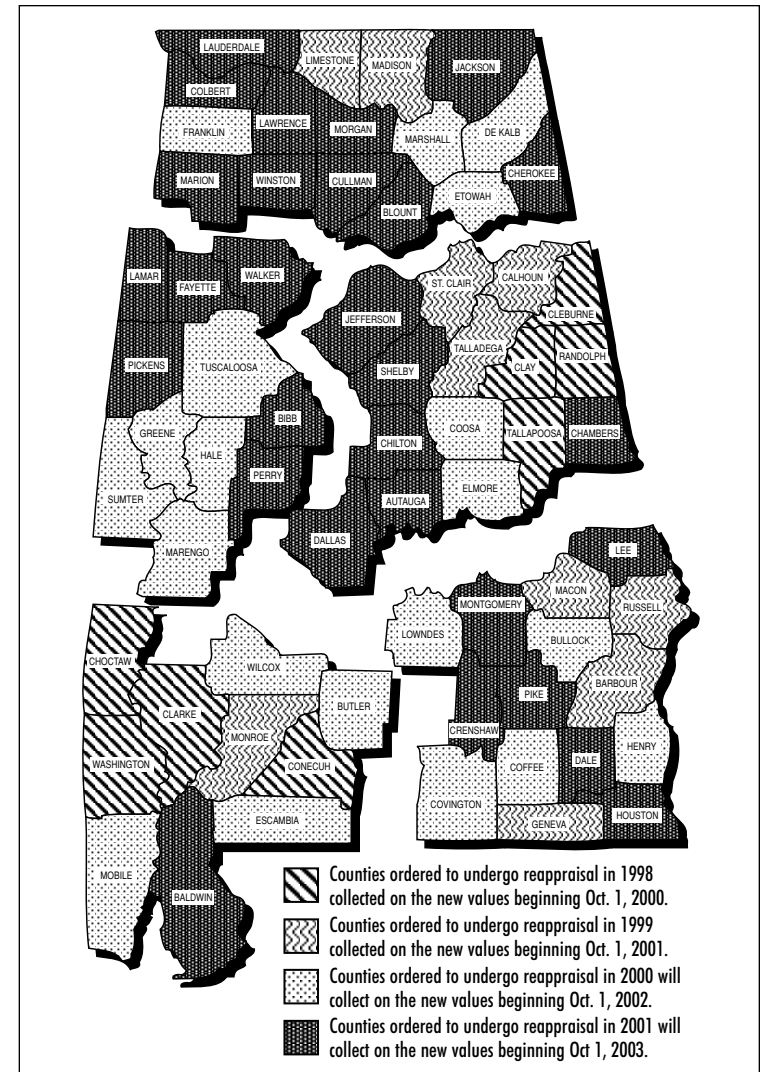
During 2001, 29 Alabama counties were ordered to undergo property reappraisals and collect on the new values beginning Oct. 1, 2003.

Under a property equalization plan, approved by the United States District Court in 1984, each county is required to reappraise property at least once every four years, with plans to reduce the periods between reappraisals eventually to three years. Reappraisal brings the property values recorded for tax purposes into line with changing property sales prices.

Some counties may be required to undergo reappraisal more frequently than others as determined by the results of county property sales ratio studies. The Department of Revenue is responsible for conducting an annual sales ratio study in every county to compare appraised values to the actual selling prices of the parcels of real property. Real property includes all residential,

commercial, agricultural and forestland properties. The sales ratio study compares the actual sales price of the property to the appraised value of the property. If the median ratio of property sales falls below 85 percent of the appraised value of the property or rises above 105 percent, then the county must undergo reappraisal.

The map shown details Alabama's reappraisal status from 1998 through 2001.



Revenue Procedures 2001

(October 1, 2000, through Sept. 30, 2001)

Revenue Procedure 2000-02

Issued July 13, 2001

Provides procedural guidelines prescribing the proper time for filing a tax lien by the Alabama Department of Revenue. Reference §40-1-2(c) and §40-29-22, *Code of Alabama 1975*.

(Note: Revenue Procedure 2000-02 supersedes Revenue Procedure 97-004, issued Nov. 18, 1997)

Revenue Rulings 2001

(Oct. 1, 2000, through Sept. 30, 2001)

Revenue Ruling 00-008

Issued Nov. 15, 2000

Addresses the applicability of the Downtown Redevelopment Authority Act, codified at Ala. Code §11-54A-1 et seq., to the construction of a new church facility.

Revenue Ruling 00-012

Issued July 9, 2001

Addresses the applicability of certain economic incentives to a described taxpayer facility.

Revenue Ruling 01-001

Issued June 11, 2001

Addresses the abatement of recording taxes.

Revenue Ruling 01-002

Issued May 29, 2001

Addresses the applicability of Ala. Code §40-9B-1 et seq., Ala. Code §40-18-190-203 to a taxpayer's planned facility.

Revenue Ruling 01-003

Issued Aug. 1, 2001

Addresses the applicability of Alabama's income tax to a limited liability company.

Revenue Ruling 01-005

Issued July 10, 2001

Addresses the applicability of Alabama sales, use, and utility gross receipts tax to transactions proposed by a corporation.

Revenue Ruling 01-006

Issued July 3, 2001

Addresses the applicability of Alabama sales and use tax to proposed fees to be implemented by Corporation "A."

Revenue Ruling 01-007

Issued Aug. 1, 2001

Addresses the procedure for reporting withholding tax obligations by a single member limited liability company.

Revenue Ruling 01-009

Issued Aug. 13, 2001

Addresses whether the acquisition of an approved company will allow the acquiring Company "A" to be eligible to continue receiving the benefits of Ala. Code §40-10-44.8.

Revenue Ruling 01-010

Issued Aug. 15, 2001

Addresses the applicability of Alabama sales tax to coating materials withdrawn from inventory and used or consumed by Company "A" when it performs its coating processes on pipes supplied by its customers.

2001 Legislative Highlights

The following synopses highlight significant revenue-related legislation passed during the 2001 Regular Session of the Alabama Legislature and the 3rd and 4th Special Sessions of the Alabama Legislature.

(Summaries are not provided for the 1st and 2nd Special Sessions held during 2001 as no revenue-related legislation was enacted.)

2001 Regular Session

Convened Feb. 6, 2001; adjourned May 21, 2001

LOCAL LEGISLATION

2001-104 (H. 208) Cullman Property Tax Increase for Education

The City of Cullman Special School Tax shall increase from 7.5 mills to a maximum millage of 19.5 mills. *Subject to voter approval.*

2001-232 (H. 530) Homewood Property Tax Increase for Education

The City of Homewood Special School levy shall increase from 9 mills to a maximum millage of 18.2 mills. *Subject to voter approval.*

2001-240 (S. 360) Tallapoosa County Additional Property Tax

Tallapoosa County is authorized to add an additional five-mill property tax, earmarked for hospital purposes. The tax would be assessed as of Oct. 1, 2001, and terminate Sept. 30, 2011. *Subject to voter approval.*

2001-351 (H. 784) Calhoun County;

Elimination of Property Tax Duration

The current limitation to the duration of the special county property tax for education (Amendment No. 291) shall be removed. *Subject to voter approval.*

2001-358 (H. 614) Conecuh County; Additional Tobacco Tax

The Conecuh County Commission may, by resolution, levy and collect a \$0.05 per package cigarette/tobacco tax in Conecuh County. The Alabama Department of Revenue may be asked to collect and administer this tax. *Effective July 1, 2001.*

2001-367 (H. 698) Wilcox County; Additional Ad Valorem Tax

The Wilcox County Commission is authorized to levy a nine-mill ad valorem tax for a period of 25 years. *Subject to voter approval.*

2001-483 (H. 824) Greene County; Additional Property Tax in Eutaw

The Eutaw City Council is authorized to levy an additional 12.5 mills within the city limits for municipal operations. *Subject to voter approval.*

2001-485 (H. 694) Tallapoosa County; Increase in School Tax

The Tallapoosa County Commission may increase, from three mills to nine mills, the Special School District Tax for county public schools. *Subject to voter approval.*

2001-554 (H. 868) Cleburne County; Sales and Use Tax

The Cleburne County Commission is authorized to levy and collect a one percent sales and use tax in Cleburne County. The Commission shall have until Dec. 31, 2001, to impose the new tax. The Alabama Department of Revenue may be called upon to collect and administer. *Effective June 1, 2001.*

2001-561 (H. 886) Lawrence County; Lodgings Tax

The Limestone County Commission is authorized to levy and collect an additional three percent lodgings tax to be used for promotion and enhancing of tourism. *Effective June 1, 2001.*

2001-569 (H. 853) Clay County; Motor Fuels Tax

The Clay County Commission is authorized to levy and collect a two-cent (\$0.02) per gallon tax on gasoline and other motor fuels. The Clay County Commission may, by resolution, require the Alabama Department of Revenue to collect and administer the tax. *Effective May 18, 2001.*

2001-648 (S. 622) Russell County; Local Sales/Use Tax on Casual Sales

The Motor Vehicle License Commissioner of Russell County may collect the local sales and use taxes pursuant to Act 2000-787, in the same manner provided for under state law regarding casual sales transactions in the county. *Effective May 20, 2001.*

GENERAL LEGISLATION

2001-313 (H. 514) MV Titles; Security Perfection Date Extended

Section 32-8-61, *Code of Alabama 1975*, is amended to extend, to 30 days from 20 days, the time allowed for the perfection of lienholder's security interest via a certificate of title on a motor vehicle. *Effective July 1, 2001.*

2001-454 (H. 465) Municipal Licensing; Collection Agencies

Amends Section 40-12-80, *Code of Alabama 1975*, relating to municipal licensing of collection agencies, to exempt from the license requirement any person who is excluded from the definition "debt collector," as defined under the Federal Fair Debt Collection Practices Act, 15 U.S.C. §1698a(6). *Effective May 15, 2001.*

2001-465 (H. 585) Income Tax Refund Checkoff;

Breast and Cervical Cancer Research Program

Beginning with the 2001 Alabama Individual Income Tax return, a checkoff

shall be provided for taxpayer refund donation to breast and cervical cancer research.

2001-468 (H. 362) Estate Representative's Fiduciary Affidavit

Amends Section 40-15-13, *Code of Alabama 1975*, to allow an executor/estate representative of an estate to file an affidavit which shall be sufficient authority to carry on the business of the estate without inquiry of the executor's ability to act in a fiduciary capacity; to provide a personal liability provision if erroneously certified; and to provide for administration of this procedure. *Effective May 15, 2001.*

2001-636 (S. 383) State Rental & Leasing Tax;

Clarifies Passthrough of Tax to the Lessee

Clarifies original legislative intent that the lessor may pass the state rental and leasing tax on to his customer/lessee regarding a lease transaction. The lessor will then remit an amount equal to 4% of the gross receipts (rental charges plus the lessee paid tax to lessor).

2001-669 (H. 856) Use Tax Discount;

Provide Further for Regulation and Distribution

Amends Section 40-23-77, *Code of Alabama 1975*, to provide further for the distribution and expenditure of the discount on use taxes levied by the State so as to authorize payment to the Department of Human Resources and the Department of Conservation and Natural Resources. Effective June 1, 2001, the Governor, via Executive Order, may authorize the Department of Revenue to regulate the allowance of the discount, not to exceed three percent of use taxes levied.

3rd Special Session 2001 of the Alabama Legislature

Convened Aug. 28, 2001; adjourned Sept. 19, 2001

The following synopses highlight significant revenue-related legislation passed during the 3rd Special Session 2001 of the Alabama Legislature.

LOCAL LEGISLATION

Act 2001-912 (H. 146) Clay County;

Additional Motor Vehicle License Fee

Authorizes the Clay County Commission to levy an additional fee up to \$10 on license plates and decals for motor vehicles, motorcycles, mobile homes, or manufactured homes, unless specifically exempt from this fee. *Effective Dec. 1, 2001.*

Act 2001-913 (H. 150) Choctaw County Tobacco Tax

Authorizes the Choctaw County Commission to levy and collect an additional ten cents (\$0.10) per pack/unit on cigarettes and tobacco products. To be collected by the Alabama Department of Revenue. *Effective Dec. 1, 2001.*

Act 2001-914 (H. 151) Washington County Additional Motor Vehicle Fee

Authorizes the Washington County Commission to levy and collect a motor vehicle license fee up to \$24 per tag on motor vehicles, trucks, trailers, etc. *Effective Sept. 19, 2001.*

GENERAL LEGISLATION

Act 2001-965 (H. 9) State Business Tax Credits

Further Authorized and Defined

Amends Sect. 40-18-190 and 40-18-193, *Code of Alabama 1975*, relating to state tax credits for projects of new business expansions, to add criteria covering certain qualifying expansions/investments by businesses into Favored Geographic Areas (e.g., less developed economically) in Alabama. *Effective Dec. 1, 2001.*

Act 2001-968 (H. 56) State Lodgings Tax

Exemptions; Includes Motion Picture Production

The state lodgings tax shall not apply to any rooms, lodgings, or accommodations which are engaged for a period of 180 continuous days or more (increased from 30 days), the effect of which is to apply tax to any lodgings rental of less than 180 days. In addition, this tax shall not be applied to any motion picture projects/activities that have been registered and certified by the Alabama Film Office. *Effective Dec. 1, 2001.*

Act 2001-975 (S. 21) State Sales, Use and

Lodgings Tax Exemptions and Incentives for Film Projects

Makes available certain incentives for qualifying motion picture production activities in the state, with regard to sales, use and lodgings taxes. All projects and related costs must first meet qualification standards of the Alabama Film Office. The Alabama Department of Revenue shall approve, administer, and monitor eligibility for these tax incentives. *Effective Dec. 1, 2001. Provi-*

sions of this act shall sunset effective Sept. 30, 2005, unless continued by an act of the legislature.

Act 2001-976 (S. 105) Scrap Tire Law Amended

Amends certain statutes in the state's scrap tire disposal law, to: provide for graduated penalties for noncompliance with scrap tire licensing requirements; specify bonding requirements; eliminate provisions for multiple categories of licenses at the same locations; repeal penalty provisions for failure to display a decal in a motor vehicle used to transport scrap tires; provide for the refund of certain penalties. *Effective Sept. 28, 2001.*

4th Special Session of the 2001 Alabama Legislature

Convened Dec. 4, 2001; adjourned Dec. 21, 2001

The following synopses highlight significant revenue-related legislation passed during the 4th Special Session 2001 of the Alabama Legislature.

LOCAL LEGISLATION

2001-986 (H. 21) Chambers County Ad Valorem Tax

Extends the special ad valorem tax of two mills for public libraries until Sept. 30, 2013. *Subject to voter approval.*

GENERAL LEGISLATION

2001-1088 (H. 2) Restorative Measures/Revisions in Corporate Taxation

Amends various existing state corporate income tax laws and enacts several new provisions in state law so as to: disallow deductions for certain pay-

ments for intangible property; restore the federal income tax deduction to a calculation based on ratio of Alabama income to total income; provide that allocation of interest from nonbusiness income be based on asset cost instead of value; allow certain business income, deductions, credits, or allowances between two or more businesses owned or controlled by the same interest to be allocated by the Department of Revenue, if justified, to prevent tax evasion; and authorizes certain pass-through entities not to pay certain income taxes on behalf of nonresident owners who have already paid the taxes. Some new statutes address the accrual of interest on final assessments, treatment for "nonresident owners" and "subchapter K entity," and revised tax payment provisions for business under certain circumstances. *Effective for all tax years beginning subsequent to Dec. 31, 2000.*

2001-1089 (H. 4) Limitations on Consolidated Filing

Amends Section 40-18-39, *Code of Alabama 1975* to: limit the use of the consolidated corporate income tax return election to only those members of an Alabama affiliated group who are subject to Alabama income tax and have a defined nexus with the state; require a separate calculation of apportionment factors for each group member; provide clarification for certain losses; increase certain annual filing fees; provide state authority to deny consolidation so as to avoid the occurrence of material distortions of income from certain transactions; and allow affiliated groups presently filing Alabama consolidated returns under present law an option either to terminate their election or to begin a new election subject to this act. *Effective for all tax years beginning after Dec. 31, 2001.*

2001-1090 (H. 62) Cellular/Mobile

Telecommunications Laws; Compliance with Federal Law

Amends state Utility Gross Receipts tax and Cellular Telecommunications tax laws to: bring Alabama taxation statutes on mobile telecommunications sources into compliance with current federal statutes; include interstate toll telephone service within the definition of telephone services which are subject to the Utility Gross Receipts tax and the Utility Service Use tax; lower the rate of state tax on telephone service to 6% and raise the tax rate on cellular service to 6%; provide for distribution of the additional state tax collected; provide for retention by service providers, as a cost for collection of tax for the state, a certain percentage of tax collected; and to add new Section 40-21-125 to provide for a tax on mobile radio communications.

2001-1105 (H. 5) Filing by Nonresident Business Owners

Provides further for the filing of certain state income tax returns by non-resident owners of a subchapter K entity; establishes criteria for the filing of composite returns and backup withholding by LLE's; requires filing by nonresident owners of consent agreements with the state certifying that appropriate return and tax payment will be made; and clarifies responsibilities for payment of income taxes by these entities. *Effective for all taxable years beginning on or after Jan. 1, 2001.*

2001-1113 (H. 7) Revised Definition of "Business Income"

Provides further for the definition of "Business Income" for purposes of the Multistate Tax Compact so as to overrule the Alabama Supreme Court decision in *Uniroyal Tire Company v. Alabama Department of Revenue*. *Effective for taxable years beginning after Dec. 31, 2001.*

Significant Court Decisions

Underground and Aboveground Storage Tank Fee Challenged

One Stop v. Alabama Department of Revenue, et al.

Court of Civil Appeals, No. 2981192 (Cir. Ct., Montgomery County, No. CV95-2287)

On Aug. 31, 2001, the Alabama Supreme Court denied review of a lower court's ruling, which upheld the constitutionality of Alabama's underground and aboveground storage tank fee.

In 1995, *One Stop* plaintiffs filed suit against the department, challenging the constitutionality of Alabama's underground and aboveground storage tank fee.

The fee is levied under *Ala. Code* §22-35-1, and is imposed on the distribution of motor fuels from underground storage tanks. Fee proceeds are used to fund a program to remedy leakage discovered in underground storage tanks. The program is administered by the Alabama Department of Environmental Management (ADEM) and fund proceeds are used to ensure that owners of underground storage tanks meet any financial responsibilities resulting from leakage problems.

One Stop plaintiffs argued that the fee violates Amendments 93 and 345 of the Alabama Constitution which require that all taxes or fees on motor fuels be used solely for road and bridge construction and maintenance purposes.

In a May 24, 1999 ruling, the Montgomery County Circuit Court upheld

the constitutionality of the fee. *One Stop* plaintiffs then appealed to the Montgomery County Court of Civil Appeals on July 15, 1999, which later affirmed. On Aug. 31, 2001, the Alabama Supreme Court denied *One Stop's* petition for a writ of certiorari.

Alabama collects approximately \$10.5 million annually in underground and aboveground storage tank fees.

Emerald Mountain Expressway Bridge, L.L.C., et al v. Michael Patterson, Etc., et al

Elmore County Circuit Court, CV-01-66

In an Aug. 15, 2001 order, Elmore County Circuit Judge Sibley Reynolds ruled that two private toll bridges operated in Elmore County are exempt from property tax based on provisions contained in *Ala. Code* §23-1-81(d).

The court ruled that refunds should be issued for all property taxes paid on the toll bridge properties operated in Elmore County for the tax year Oct. 1, 1999, through Sept. 30, 2000, prorated from the April 11, 2000, effective date of *Ala. Code* §23-1-81(d).

On Sept. 21, 2001, the Alabama Department of Revenue appealed the trial court's ruling to the Alabama Court of Civil Appeals.

***Tenaska Alabama Partners, L.P., a Delaware Limited
Partnership v. State of Alabama***

Autauga County Circuit Court, CV-01-239

In a Nov. 29, 2001 order, Autauga County Circuit Judge Ben Fuller ruled Tenaska Alabama Partners did not meet the statutory definition of a utility. The ruling, in effect, reclassified the electric power generating company's property tax assessment from the 30% utility tax assessment rate to a 20% business commercial property tax rate.

The lower court's ruling has ramifications statewide as other companies may choose to build similar electrical plants and seek the 20% tax assessment classification rather than the 30% assessment classification rate assigned to utilities.

On Jan. 4, 2002, the Alabama Department of Revenue appealed to the Alabama Court of Civil Appeals.

Prosecutions

Madison County

A Madison County optometrist was convicted on state income tax evasion charges Jan. 8, 2001, in Madison County Circuit Court.

Daniel W. Placzek, 61, pleaded guilty Jan. 8 before Circuit Judge Joe Battle to one charge of state income tax evasion. This was the second time that Placzek has faced state criminal tax charges. In 1991, he was convicted on similar state tax charges.

Placzek was ordered by Judge Battle to pay \$56,000 in delinquent taxes and fraud penalties, plus accrued interest, for his failure to file state individual income tax returns for tax years 1993, 1994, 1995, 1996, and 1997. Placzek's conviction also carried a five-year jail sentence, suspended, with the exception of 12 days' actual jail time served by Placzek in the Madison County jail on weekends through work release, beginning February 2001. Judge Battle also sentenced Placzek to five years of supervised probation, during which Placzek must provide evidence each year to his probation officer, showing that he has filed Alabama income tax returns.

Madison County

A Madison County certified public accountant pleaded guilty June 18, 2001, in Montgomery County District Court for failure to file a 1996 Alabama income tax return.

Harvey Francis Cutter, 51, a resident of Huntsville, Ala., was ordered by Montgomery County District Judge Lucie McLemore to pay all outstanding taxes, penalties, and interest due the State of Alabama within 90 days.

According to court records, taxes, penalties and interest totaled some \$24,290.

Cutter's conviction carried a one-year jail term, suspended, with one year of probation. Judge McLemore also ordered Cutter to file all future Alabama income tax returns in a timely manner.

Montgomery County

A Montgomery attorney was convicted March 5, 2001, after pleading guilty to failure to file Alabama individual and corporate income tax returns.

Jerry L. Cruse, 67, pleaded guilty March 5, 2001, before Montgomery County District Judge Lucie McLemore to one charge of failure to file his 1995 individual income tax return and a second charge of failure to file his firm's 1996 corporate income tax return. Cruse served as president and responsible corporate officer for Jerry L. Cruse, P.C.

Judge Lucie McLemore sentenced Cruse to one year in jail, suspended, and one year of supervised probation. As a condition of his probation, Judge McLemore ordered Cruse to pay more than \$5,000 in delinquent taxes, fraud penalties, and accrued interest for his failure to file state individual and corporate income tax returns for tax years 1994, 1995, 1996, and 1997.

Montgomery County

Dr. Marvin L. West, a former Montgomery County dentist, pleaded guilty July 30, 2001, in Montgomery County District Court for failure to file 1994, 1995, and 1996 Alabama income tax returns.

Dr. West, currently a resident of Fayetteville, Ga., was ordered by Mont-

gomery County District Judge Lucie McLemore to pay all outstanding state income taxes, penalties, and interest due the State of Alabama within 180 days, after sentencing. Taxes totaled approximately \$12,000, plus penalties and interest.

Dr. West's conviction carried concurrent one-year jail terms, suspended, with one year of probation, conditional upon timely payment of all outstanding income taxes due. Judge McLemore also ordered West to complete 200 hours of community service.

In 1998, the Alabama Department of Revenue began an investigation of Dr. West, a former employee of Correctional Medical Services, Inc., because he had not filed state income tax returns for multiple years. Criminal charges resulted from Dr. West's willful failure to file and pay subsequent years' taxes, after repeated notices by the department.

Organization

The following section contains an overview of the organizational structure of the Revenue Department covering the period October 1, 2000, through September 30, 2001. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 11 divisions, each of which is headed by a division director.

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 that of 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 is the department secretary, who holds the second senior merit system management

position within the department. The department secretary is required to keep all records relating to departmental hearings, proceedings and other related meetings as required by law. Additionally, the department secretary fulfills the very important role of disclosure officer for the department. As disclosure officer, the secretary has certain discretionary authority regarding the release or exchange of certain tax information between the department of revenue and other state, local or federal taxing agencies.

The Office of the Commissioner

Offices/Sections

Disclosure Office

Office of Economic Development

Equal Employment Opportunity Office (EEO)

Financial Operations

Internal Audit

Media Affairs

Office of Tax Policy

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.

Disclosure Office...The Disclosure Office, headed by the department secretary, sets policy and procedures for the authorized disclosure of certain taxpayer information.

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 functions and tax accounting. Administrative fiscal functions include budgeting, purchasing, disbursements, property, and contracts. Tax accounting functions include electronic fund transfers, fund certification, fund balancing, and tax distributions.

Internal Audit Section...The Internal Audit Section provides independent in-house audits and reviews on departmental operations to ensure compliance with law and departmental policy and procedures. The section is also responsible for internal physical and computer 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 her staff. A graphic arts specialist, assigned to the section, is responsible for

the creation and design of all departmental forms and tax returns.

Office of Tax Policy...The office of tax policy serves as the department's primary source for the determination, coordination and communication with the tax professional community regarding major tax policy issues under consideration by the revenue department. Revenue Rulings and Revenue Procedures are issued through the office of tax policy.

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. In April 2000, Act 2000-233 was passed, formally establishing 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. Since 1989, the office also has been responsible for coordinating new business workshops across the state to help new or potential business owners learn about their Alabama tax registration and reporting requirements. In addition to the workshop program, the office also provides for a one-stop tax registration service, provided by its Central Registration Unit (CRU). CRU provides the direct guidance and assistance to new business owners in helping them to meet their many registration and reporting requirements.

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.

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 jeopardy drug tax assessments.
- Collection of delinquent sales and withholding taxes and bad checks.
- Administration of the 100% penalty statutes.
- Initiation of civil and criminal legal actions against taxpayers as a result of noncompliance with Alabama's tax laws.

Sections

Office of the Director

Administrative Services

Garnishment

Office Collections

Field

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, estate tax, financial institutions excise tax, and the business privilege and corporate shares 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 10 taxpayer service centers located across the state.

Sections

Field Operations

Tax Administration

Audit and Assessment Activity

Field Operations

For fiscal year 2000-01, Field Operations completed 2,387 field audits and 14,658 office audits, resulting in audit production of \$27,991,645.50. Entered 7,900 preliminary assessments totaling \$35,537,919.27 and 6,551 final assessments totaling \$10,365,521.99. Audit collections totaled \$23,779,677.40.

Tax Administration

For fiscal year 2000-01, Tax Administration processed 3,082,459 returns and adjusted 212,063 returns, resulting in additional revenues of

\$85,059,044. Entered 10,494 preliminary assessments totaling \$21,493,891 and 26,996 final assessments totaling \$24,090,960. Collections, less refunds, were \$2,360,439,656, which includes \$31,678,502 collected as a result of adjustments and assessments.

Information Processing Division

The Information Processing Division has the following responsibilities:

- Provides data processing services to all divisions.
- Develops, programs and implements various computer systems of the department.
- Provides technical assistance and technology administration to all divisions.
- Enters all tax administration data.
- Maintains multiple computer systems, i.e. an integrated tax administration system (ARIS), IPAT Voice Response System, Key Entry III/Image Key PC-based Data Entry System, an UNISYS DP500 Remittance Processing System, and a departmental Local Area Network (LAN).
- Installs and maintains all microcomputer hardware and software.
- Opens and distributes all departmental mail.
- Maintains departmental archives and micrographics.

Sections

Administration

Operations

Systems Development

Data Acquisition

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.
- Administers the marijuana and controlled substances tax.

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 both 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.

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, 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.

Sections

Administrative

Assessments, IFTA, Records, Registration, and Switchboard

Audit

International Registration Plan (IRP)

Mandatory Liability Insurance

Title

Audit Activity

During fiscal year 2000-01, the Audit Section of the Motor Vehicle Division conducted 199 compliance audits under requirements of the International Registration Plan and 94 audits under the International Fuel Tax Agreement.

Personnel and Training Division

The Personnel and Training 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.

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 2000-01 property tax assessments for airlines, railroads, and public utilities totaled \$13,748,985,866 in market value with an assessed value of \$3,646,613,900. License tax assessments for freightlines totaled 294 companies with an assessed value of \$80,709,217, and resulted in total tax collections of \$2,842,822.62.

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.

Research Division

The Research Division is responsible for the following:

- Prepares fiscal impact analyses on proposed legislation.
- Prepares annual revenue estimates.
- Publishes statistical summaries and collection reports.
- Develops revenue-related legislation.
- Processes and maintains departmental rules and regulations under the Alabama Administrative Procedure Act program.

Sales, Use and Business Tax Division

The Sales, Use, and Business Tax Division has the following responsibilities:

- Administers, collects, and enforces sales, use, lodgings, utility gross receipts, utility service use, utility license (2.2%), hydro-electric kilowatt hour, rental, contractors' gross receipts, cellular telecommunications, nursing facility, pharmaceutical providers', gasoline, aviation excise, motor fuels, lubricating oils, motor carrier mileage, tobacco, hazardous waste, storage tank trust fund, playing cards, horse wagering, pari-mutuel pool taxes, as well as severance taxes on gas and oil and other natural resources.
- Administers the issuance of various licenses, as well as the dry cleaning environmental response trust fund fee, non-participating tobacco manufacturers escrow payments, and statement of gross sales.
- Collects some 260 local sales, use, and lodgings taxes and some 59 county tobacco, fuel, and minerals taxes.

Sections

Business and License Tax

Field Operations

Sales and Use Tax

Special Projects

Audit and Assessment Activity

During fiscal 2000-01, conducted 4,433 audits. Audit collections, refund reductions, and assessments totaled \$63,199,034.42.

During fiscal 2000-01, the Sales, Use and Business Tax Division entered 3,044 preliminary assessments, totaling \$24,577,698.28 and 4,910 final assessments, totaling \$20,982,831.87.

Taxpayer Service Centers

Auburn/Opelika — 3300 Skyway Drive (36830)

Telephone (334) 887-9549

Birmingham — 2024 3rd Avenue, North (35203)

Telephone (205) 323-0012

Decatur — 1403-A Beltline Road, S.W. (35601)

Telephone (256) 353-2932

Dothan — 344 North Oates Street (36303)

Telephone (334) 793-5803

Gadsden — 235 College Street (35901)

Telephone (256) 547-0554

Huntsville — 994 Explorer Boulevard (35806)

Telephone (256) 922-1082

Mobile — 857 Downtowner Blvd., Suite E (36609)

Telephone (251) 344-4737

Montgomery — 1021 Madison Avenue (36104)

Telephone (334) 242-2677

Muscle Shoals — 3005 South Wilson Dam Highway (35661)

Telephone (256) 383-4631

Tuscaloosa — 518 19th Avenue (35401)

Telephone (205) 759-2571

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Capital Credit Annual Report Summary

Submitted January 18, 2002

Annual Report of Qualifying Projects for Capital Credit

In accordance with Section 40-18-196, Code of Alabama 1975, this report shall serve as the report required to be issued annually to the Legislature and the public by the Alabama Department of Revenue, before the fifth Legislative day of each regular session, as to the qualifying projects with respect to which capital credits are claimed during the year.

The Department of Revenue has approved a total of 399 projects creating approximately 46,476 jobs with a total of \$9,884,883,367 in total estimated capital costs for the capital credit. Of the 399 projects approved, 144 projects have filed reports of being placed in service with a total of \$4,219,060,654 in actual costs and at least 15,261 actual jobs created.

Since enactment, a total of \$14,305,969 in capital credits has been claimed. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Submitted by:



Cynthia Underwood

Commissioner of Revenue

c: Lieutenant Governor Steve Windom

Seth Hammett, Speaker of the House

Members of the Legislative Council

RECAP OF CAPITAL CREDIT PROGRAM

Reporting Year	Approved Projects	Estimated Jobs Created	Estimated Project Costs	Projects Placed In Service	Actual Jobs Created	Actual Project Costs	Total Capital Credits Taken Year to Date
1995	15	936	\$ 115,457,000	0	0	\$ 0	\$ 0
1996	74	6,594	\$2,542,921,394	9	417	\$ 54,073,318	\$ 11,823
1997	75	7,269	\$1,275,609,930	19	1,394	\$ 204,863,019	\$ 2,399,482
1998	43	7,869	\$2,429,824,148	19	1,980	\$1,507,303,467	\$ 1,416,479
1999	66	6,931	\$ 956,619,990	26	2,867	\$ 471,501,054	\$ 1,315,505
2000	69	9,022	\$1,229,074,789	30	3,748	\$1,209,017,077	\$ 2,877,828
2001	57	7,855	\$1,335,376,116	41	4,855	\$ 772,302,719	\$ 6,284,852
Total	399	46,476	\$9,884,883,367	144	15,261	\$4,219,060,654	\$14,305,969

Revenue Abstract – 2000-2001

Title of Tax	FYTD 2000-01	FYTD 1999-00	% Change
Agents' Occupational License	\$ 130.00	\$ 340.00	(61.76)
Automotive Dismantler License	154,816.98	186,282.36	(16.89)
Automotive Reconditioners/ Rebuilder Fee	140,895.33	164,889.75	(14.55)
Bulk Storage Withdrawal Fee	10,456,577.76	10,457,937.18	(0.01)
Business Privilege Tax	69,693,867.11	65,766,707.99	5.97
Cellular Telecommunications	35,438,136.04	27,861,225.88	27.20
Coal Severance (\$.135/ton)	2,252,091.29	2,625,538.92	(14.22)
Coal Severance (\$.20/ton)	3,333,636.16	3,885,147.08	(14.20)
Contractors' Gross Receipts	25,894,074.74	24,283,398.40	6.63
Corporate Shares Tax	72,171,912.93	113,402,352.74	(36.36)
Deeds and Assignments	1,096,545.38	617,648.90	77.54
Dry Cleaning Registration Fee	483,237.11		
Estate and Inheritance	47,261,055.85	68,275,464.55	(30.78)
Financial Institutions' Excise	21,141,260.80	24,999,611.74	(15.43)
Forest Products' Severance	5,700,114.85	6,228,034.33	(8.48)
Freight Line R.R. Equipment	2,824,822.65	2,528,114.71	11.74
Gasoline	383,169,025.82	384,976,106.98	(0.47)
Gasoline (Aviation & Jet Fuel)	713,808.25	663,376.78	7.60
Hazardous Waste Fee	2,631,012.18	3,331,124.27	(21.02)
Hydro-Electric KWH	695,663.50	977,452.34	(28.83)
Illegal Drug	34,097.01	24,357.27	39.99
Income Tax—Corporate	180,392,397.44	258,258,344.86	(30.15)
Income Tax—Individual	2,437,639,868.54	2,409,067,979.67	1.19
IRP Registration Fees	48,714,607.22	53,471,988.11	(8.90)
Lodgings	29,253,052.25	28,341,871.96	3.21
Medicaid Nursing Facility	30,204,115.53	30,055,879.82	0.49

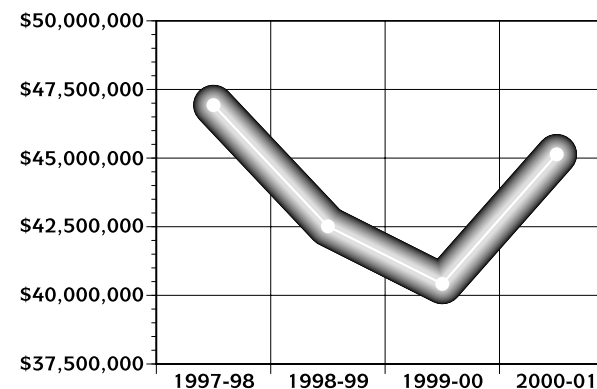
Title of Tax	FYTD 2000-01	FYTD 1999-00	% Change
Medicaid Pharmaceutical Services	\$ 6,097,560.59	\$ 5,798,815.21	5.15
Miscellaneous Tags	191,473.22	441,949.23	(56.68)
Motor Carrier Mileage	64,642.33	65,951.97	(1.99)
Motor Fuels (Diesel)	118,751,693.49	120,873,767.04	(1.76)
Motor Vehicle Title Fees	21,455,000.12	21,757,383.43	(1.39)
Salvage Vehicle Inspection Fees	912,775.60	905,524.30	0.80
Oil & Gas Privilege	77,444,667.85	50,305,392.56	53.95
Oil & Gas Production	29,579,034.64	18,035,660.11	64.00
Oil Lubricating	2,142,781.39	2,057,027.31	4.17
Oil Wholesale License	2,840,768.02	1,902,136.72	49.35
Pari-Mutuel Pool	3,528,364.99	3,728,348.36	(5.36)
Playing Card	94,352.49	115,266.74	(18.14)
Rental or Leasing	67,306,406.57	63,873,516.91	5.37
Sales	1,513,061,037.78	1,530,050,362.87	(1.11)
Store Licenses	477,474.71	461,898.63	3.37
Tobacco Products	66,301,321.80	67,114,170.01	(1.21)
T.V.A. Electric Use	75,074,579.22	75,167,213.10	(0.12)
Utility Gross Receipts	199,577,587.88	187,079,975.94	6.68
Utility License (2.2%)	321,319,193.02	294,468,857.10	9.12
Utility License (2.2%)	87,572,198.79	84,548,512.64	3.58
TOTAL	\$6,005,283,737.22	\$6,049,202,906.77	(0.73)

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2001	\$ 86,827,241
Controlled Substance as of Sept. 30, 2001	\$ 28,032,898
TOTAL	\$114,860,139

Delinquent Taxes Collected

	1997-98	1998-99	1999-00	2000-01
Phone Power Collections*	\$ 618,964	\$ 166,891	\$ 366,242	\$ 974,565
Assessment Collections	\$ 25,983,251	\$ 24,619,962	\$ 22,543,763	\$ 24,654,357
Field Collections				
Auburn/Opelika	\$ 966,266	\$ 1,058,088	\$ 892,385	\$ 1,056,758
Birmingham	7,047,925	5,354,541	4,330,479	5,476,142
Decatur	2,597,410	2,929,654	3,153,037	3,404,470
Dothan	1,654,513	975,096	1,148,213	1,426,847
Gadsden	3,314,428	2,701,706	2,467,339	1,980,482
Mobile	2,203,845	2,159,240	2,607,202	2,629,070
Montgomery	1,362,898	1,492,218	1,676,876	2,230,551
Tuscaloosa	1,178,675	1,056,924	1,233,147	1,302,614
Subtotal for field	\$ 20,325,960	\$ 17,727,467	\$ 17,508,678	\$ 19,506,934
TOTAL	\$ 46,928,175	\$ 42,514,320	\$ 40,418,683	\$ 45,135,856



*Data collected for FY 1998, FY 1999, and FY 2000 reflect lower collections as the result of changes implemented in the reporting of data.

Net Taxable Assessed Valuation by County

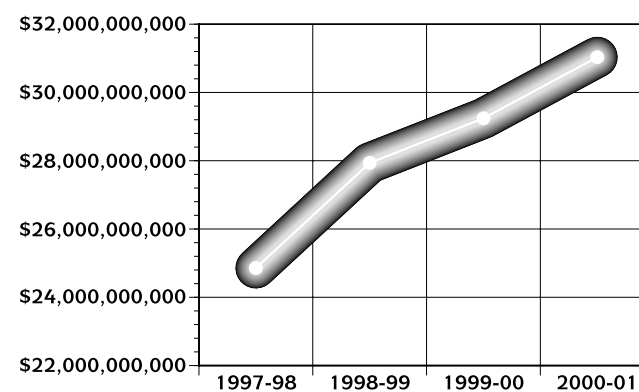
Real, Business Personal, and Motor Vehicle Property (State)

County	1997-98	1998-99	1999-00	2000-01
Autauga	\$ 112,303,240	\$ 239,358,110	\$ 262,620,000	\$ 272,839,290
Baldwin	1,329,660,200	1,682,943,080	1,792,847,020	1,911,702,110
Barbour	132,763,470	132,880,400	139,891,740	167,894,550
Bibb	83,339,640	96,869,190	103,010,880	106,751,850
Blount	162,464,910	206,308,910	222,595,200	239,582,040
Bullock	47,887,690	49,293,580	50,675,290	54,129,560
Butler	115,652,720	114,183,680	120,189,060	125,092,180
Calhoun	476,687,230	506,244,330	539,536,140	669,949,320
Chambers	161,633,370	194,644,610	205,317,610	212,567,720
Cherokee	102,957,240	121,631,710	134,851,380	139,453,280
Chilton	165,071,000	212,391,320	224,703,460	233,602,160
Choctaw	134,148,520	139,090,230	144,782,650	150,030,890
Clarke	138,941,390	145,090,810	173,089,360	172,161,780
Clay	51,729,630	53,497,200	66,306,360	66,174,960
Cleburne	60,874,350	67,954,250	74,160,120	76,055,140
Coffee	185,111,000	185,791,930	196,558,320	204,181,430
Colbert	243,752,980	279,915,040	285,210,300	309,687,740
Conecuh	73,060,070	74,922,060	88,691,170	94,825,980
Coosa	76,899,990	78,202,830	79,471,700	83,612,680
Covington	209,946,820	215,602,300	233,668,620	261,564,930
Crenshaw	46,692,100	57,458,380	60,862,200	62,119,990
Cullman	351,901,500	442,580,780	449,020,860	480,082,520
Dale	153,619,720	183,467,560	197,482,530	203,420,680
Dallas	188,101,200	211,096,320	209,577,980	221,265,100
DeKalb	230,594,820	245,128,280	259,019,110	274,837,570
Elmore	343,454,380	356,834,910	384,218,170	410,805,820
Escambia	201,988,340	217,835,930	214,413,480	215,121,120

County	1997-98	1998-99	1999-00	2000-01
Etowah	\$ 506,336,960	\$ 495,713,350	\$ 504,962,820	\$ 533,164,520
Fayette	75,133,520	79,765,310	86,593,070	91,396,310
Franklin	125,437,660	124,555,140	133,033,710	140,255,500
Geneva	84,751,940	86,495,880	91,994,780	108,745,520
Greene	96,518,890	99,241,520	98,130,790	99,778,750
Hale	78,026,620	73,121,020	77,424,870	79,654,000
Henry	81,622,850	84,037,490	91,751,390	94,988,690
Houston	774,980,760	870,779,180	907,222,580	915,577,120
Jackson	203,528,900	227,029,760	242,270,070	253,808,060
Jefferson	4,429,967,640	5,374,416,960	5,428,021,140	5,525,369,260
Lamar	74,188,100	83,118,460	83,753,280	87,393,410
Lauderdale	357,178,560	432,901,910	446,066,180	466,947,600
Lawrence	111,439,290	141,641,140	154,102,190	159,985,730
Lee	516,881,440	595,707,910	646,268,770	675,637,140
Limestone	271,440,730	280,520,181	299,010,600	348,104,750
Lowndes	56,214,480	60,516,240	62,731,320	67,425,560
Macon	75,046,180	76,334,920	91,395,720	87,998,460
Madison	1,562,038,410	1,623,633,560	1,720,145,380	1,973,389,310
Marengo	142,507,360	156,529,620	157,749,130	163,211,480
Marion	150,109,403	156,998,840	157,728,410	163,329,310
Marshall	404,890,950	412,480,400	433,360,820	460,562,900
Mobile	2,333,442,000	2,439,974,420	2,634,181,440	2,661,534,600
Monroe	149,901,720	151,824,180	156,492,620	182,734,300
Montgomery	1,545,261,770	1,622,419,900	1,581,083,100	1,699,453,880
Morgan	591,231,620	703,845,190	757,641,390	825,064,220
Perry	42,891,800	50,073,140	51,048,600	53,230,800
Pickens	79,708,790	95,157,740	94,997,620	97,794,880

ALABAMA DEPARTMENT OF REVENUE

County	1997-98	1998-99	1999-00	2000-01
Pike	\$ 134,603,040	\$ 158,755,220	\$ 163,483,120	\$ 168,631,300
Randolph	127,435,090	133,908,530	167,562,930	170,298,220
Russell	202,079,660	213,114,450	226,375,810	255,104,850
St. Clair	295,558,920	329,833,800	344,269,980	466,520,600
Shelby	1,117,809,780	1,382,506,940	1,494,504,640	1,602,952,060
Sumter	79,988,220	79,659,890	80,537,800	83,629,840
Talladega	353,117,370	376,533,140	389,419,290	457,463,320
Tallapoosa	273,600,250	280,752,230	324,760,120	347,449,220
Tuscaloosa	1,017,878,360	1,032,104,360	1,082,672,260	1,159,536,740
Walker	334,312,520	388,207,520	382,575,550	390,498,500
Washington	227,965,550	239,120,040	257,863,590	256,434,290
Wilcox	82,547,800	77,580,740	86,106,640	94,423,920
Winston	106,627,300	132,579,960	138,915,820	143,698,660
TOTAL	\$24,855,439,723	\$27,934,707,911	\$29,240,980,050	\$31,032,689,970



Property Tax Collections (Net collections after all exemptions)

Oct. 1, 2000 lien date; Oct 1, 2001 collection date

County	State Net Taxes	County Net Taxes	Municipal Net Taxes	School Net Taxes	Total Net Taxes
Autauga	\$ 1,784,414	\$ 2,519,533	\$ 1,235,875	\$ 2,294,745	\$ 7,834,567
Baldwin	12,471,255	18,529,811	9,543,577	25,187,606	65,732,248
Barbour	1,112,492	1,872,551	928,598	2,836,389	6,750,030
Bibb	691,988	997,591	173,595	841,334	2,704,508
Blount	1,556,704	4,809,759	478,373	2,539,137	9,383,973
Bullock	353,211	1,026,993	242,667	1,084,827	2,707,698
Butler	822,339	1,507,400	811,877	1,692,042	4,833,659
Calhoun	4,395,403	12,001,721	6,435,684	10,271,720	33,104,528
Chambers	1,438,993	3,441,774	451,097	2,761,345	8,093,208
Cherokee	901,504	2,009,097	205,798	3,471,037	6,587,437
Chilton	1,553,069	5,173,205	642,395	2,187,781	9,556,450
Choctaw	1,031,969	1,597,337	88,885	2,336,078	5,054,270
Clarke	1,347,170	1,997,463	439,077	4,150,443	7,934,153
Clay	434,525	780,759	208,764	1,053,814	2,477,862
Cleburne	505,388	1,058,240	308,171	1,563,913	3,435,713
Coffee	5,182,775	2,306,792	2,536,045	2,964,521	12,990,132
Colbert	2,054,998	2,806,495	2,108,600	5,628,142	12,598,236
Conecuh	633,444	1,740,672	310,206	1,030,585	3,714,907
Coosa	543,781	631,749	53,242	1,098,465	2,327,238
Covington	1,703,612	2,764,601	1,893,516	2,049,494	8,411,222
Crenshaw	399,191	1,401,883	133,689	583,413	2,518,175
Cullman	3,208,738	4,873,061	3,101,471	4,051,118	15,234,388
Dale	1,337,266	3,382,223	2,118,529	2,231,210	9,069,228
Dallas	1,452,867	3,366,094	2,251,302	4,089,187	11,159,450
DeKalb	1,800,923	3,939,156	1,806,583	4,701,018	12,247,680
Elmore	2,731,739	3,759,426	647,412	3,416,395	10,554,971

County	State Net Taxes	County Net Taxes	Municipal Net Taxes	School Net Taxes	Total Net Taxes
Escambia	\$ 1,433,602	\$ 2,588,826	\$ 1,624,522	\$ 1,774,815	\$ 7,421,765
Etowah	3,507,895	8,409,003	4,405,536	9,666,498	25,988,932
Fayette	596,436	1,039,267	414,511	778,735	2,828,948
Franklin	916,676	2,480,239	1,473,090	1,639,637	6,509,642
Geneva	622,290	1,749,495	541,700	1,491,966	4,405,451
Greene	757,822	2,222,512	66,379	887,384	3,934,098
Hale	536,007	1,375,231	174,690	662,771	2,748,699
Henry	619,356	1,837,720	369,930	1,369,476	4,196,482
Houston	6,007,568	10,864,632	2,997,451	8,025,768	27,895,419
Jackson	1,861,547	3,116,409	2,893,839	2,550,408	10,422,202
Jefferson	36,072,028	79,095,308	131,995,049	157,042,232	404,204,618
Lamar	579,219	1,343,614	228,430	717,210	2,868,473
Lauderdale	3,050,008	6,137,364	3,851,079	9,970,977	23,009,428
Lawrence	1,074,119	2,339,691	244,854	1,772,422	5,431,086
Lee	4,537,548	9,882,715	16,007,337	9,575,213	40,002,814
Limestone	2,322,354	5,122,213	2,016,546	3,653,516	13,114,629
Lowndes	441,494	1,443,254	161,332	524,145	2,570,225
Macon	574,546	1,190,819	431,893	2,433,346	4,630,604
Madison	13,027,182	24,278,240	25,009,211	57,054,755	119,369,388
Marengo	1,073,067	2,280,045	1,722,790	1,470,726	6,546,628
Marion	1,074,537	1,301,273	877,508	1,333,836	4,587,152
Marshall	3,010,026	6,697,332	3,597,513	6,999,346	20,304,217
Mobile	17,726,890	57,911,635	12,187,823	77,043,126	164,869,474
Monroe	1,112,642	1,966,482	674,254	1,890,118	5,643,496
Montgomery	11,202,742	13,970,055	20,616,387	15,646,100	61,435,283
Morgan	6,107,585	10,631,786	9,603,727	16,190,458	42,533,555

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	Municipal Net Taxes	School Net Taxes	Total Net Taxes
Perry	\$ 346,069	\$ 1,400,488	\$ 111,366	\$ 560,963	\$ 2,418,885
Pickens	638,844	1,610,082	844,228	1,309,696	4,402,850
Pike	1,129,496	2,226,865	837,239	1,997,199	6,190,798
Randolph	1,112,507	2,320,440	613,920	2,074,503	6,121,370
Russell	1,691,501	3,267,989	3,055,590	5,935,852	13,950,932
St. Clair	3,066,615	5,323,655	1,912,216	7,331,861	17,634,347
Shelby	10,494,598	12,690,587	18,841,818	50,511,186	92,538,189
Sumter	547,194	1,470,903	369,679	1,260,742	3,648,518
Talladega	3,118,159	4,584,339	3,605,674	7,657,843	18,966,015
Tallapoosa	2,267,934	3,110,344	1,641,929	4,665,867	11,686,075
Tuscaloosa	7,851,051	14,013,765	9,667,978	19,788,755	51,321,549
Walker	2,545,033	3,677,408	2,396,915	3,515,329	12,134,685
Washington	1,872,247	3,037,423	72,960	4,096,423	9,079,053
Wilcox	649,306	1,420,102	94,030	339,026	2,502,464
Winston	940,773	1,433,692	461,765	1,909,031	4,745,261
TOTAL*	\$209,566,270	\$413,158,625	\$327,869,714	\$601,235,021	\$1,551,829,630

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

Industrial Exemption Assessed Value (Ad Valorem)

County	State	County	Municipal	Schools
Autauga	\$ 1,685,000	\$ 1,685,000	\$ 1,211,740	\$ 473,260
Baldwin	12,977,220	5,204,240	3,970,520	0
Barbour	283,780	283,780	283,780	283,780
Bibb	170,280	170,280	170,280	0
Blount	25,520	0	25,520	0
Bullock	0	0	0	0
Butler	0	0	0	0
Calhoun	843,200	588,540	16,540	0
Chambers	490	490	0	0
Cherokee	108,520	108,520	108,520	0
Chilton	0	0	0	0
Choctaw	19,218,720	19,218,720	0	0
Clarke	0	0	0	0
Clay	74,200	0	0	0
Cleburne	4,466,660	4,466,660	4,439,140	0
Coffee	824,300	824,300	0	0
Colbert	17,628,360	17,512,520	504,620	0
Conecuh	0	0	0	0
Coosa	386,560	314,480	470,120	293,220
Covington	0	0	0	0
Crenshaw	0	0	0	0
Cullman	1,308,480	1,308,480	1,138,180	0
Dale	414,520	414,520	414,520	0
Dallas	0	0	0	0
DeKalb	2,960	0	0	0
Elmore	165,260	165,260	60,860	165,260
Escambia	0	0	0	0

County	State	County	Municipal	Schools
Etowah	\$ 516,760	\$ 516,760	\$ 516,760	\$ 0
Fayette	596,840	596,840	549,100	0
Franklin	2,743,000	2,743,000	624,500	0
Geneva	0	0	0	0
Greene	1,328,580	1,328,580	273,940	0
Hale	5,320	5,320	0	0
Henry	0	0	0	0
Houston	0	0	0	0
Jackson	842,460	842,460	160,560	0
Jefferson	54,460	0	5,120	0
Lamar	1,344,570	1,344,570	1,344,570	0
Lauderdale	0	0	0	0
Lawrence	2,047,180	0	0	0
Lee	1,691,340	1,691,340	1,691,340	1,691,340
Limestone	0	0	0	0
Lowndes	0	0	0	0
Macon	0	0	0	0
Madison	71,582,400	71,543,000	71,456,720	0
Marengo	2,211,180	2,211,180	1,551,490	0
Marion	0	0	0	0
Marshall	157,500	157,500	73,940	0
Mobile	48,920	278,720	165,500	1,160
Monroe	3,810,560	3,810,560	30,240	0
Montgomery	36,806,940	36,806,940	30,744,100	36,806,940
Morgan	517,780	517,780	0	0
Perry	36,720	36,720	36,720	0
Pickens	1,947,440	1,947,440	1,947,440	1,947,440

ALABAMA DEPARTMENT OF REVENUE

County	State	County	Municipal	Schools
Pike	\$ 3,528,460	\$ 3,528,460	\$ 3,400,580	\$ 3,528,460
Randolph	2,567,320	2,306,180	2,508,000	0
Russell	1,484,720	1,484,720	1,484,720	1,484,720
St. Clair	619,920	0	0	0
Shelby	1,684,860	0	0	0
Sumter	0	0	0	0
Talladega	2,301,560	2,301,560	0	0
Tallapoosa	1,139,040	0	0	0
Tuscaloosa	1,156,480	1,156,480	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
TOTAL	\$203,356,340	\$189,421,900	\$131,379,680	\$46,675,580

Abatements Assessed Value (Ad Valorem)

County	State	County	Municipal	Schools
Autauga	\$ 4,608,640	\$ 4,608,640	\$ 4,091,380	\$ 0
Baldwin	7,967,820	7,967,820	343,140	0
Barbour	6,662,200	6,662,200	5,733,860	0
Bibb	0	0	0	0
Blount	84,240	84,240	0	0
Bullock	0	0	0	0
Butler	3,356,200	3,356,220	1,289,060	0
Calhoun	14,459,200	14,459,200	10,436,520	0
Chambers	19,270,530	19,270,530	70,000	0
Cherokee	0	0	0	0
Chilton	12,832,900	12,832,900	11,903,260	0
Choctaw	0	0	0	0
Clarke	76,807,900	76,807,900	57,350,500	0
Clay	1,802,800	1,802,800	1,802,800	0
Cleburne	0	0	0	0
Coffee	1,287,060	1,287,060	1,258,900	0
Colbert	0	0	0	0
Conecuh	5,944,640	5,944,640	954,380	0
Coosa	0	0	0	0
Covington	512,380	512,380	512,380	0
Crenshaw	1,711,180	1,711,180	1,552,700	0
Cullman	32,655,560	32,655,560	29,127,380	0
Dale	5,936,220	5,936,220	5,897,640	0
Dallas	5,670,740	5,670,740	0	0
DeKalb	6,540,440	6,540,440	6,089,020	0
Elmore	20,260,200	20,260,200	536,720	0
Escambia	16,086,320	16,086,320	4,092,960	0

County	State	County	Municipal	Schools
Etowah	\$ 11,317,280	\$ 11,317,280	\$ 9,626,280	\$ 0
Fayette	985,720	985,720	985,720	0
Franklin	0	0	0	0
Geneva	776,600	776,600	776,600	0
Greene	0	0	0	0
Hale	6,474,040	6,474,040	0	0
Henry	1,417,140	1,417,140	0	0
Houston	17,444,540	17,444,540	12,375,120	0
Jackson	70,765,360	70,765,360	23,802,380	0
Jefferson	69,063,110	69,063,110	33,802,320	0
Lamar	1,734,640	1,734,640	1,734,640	0
Lauderdale	7,399,260	7,399,260	6,865,780	0
Lawrence	10,835,940	10,835,940	0	0
Lee	52,148,360	52,148,360	51,237,160	0
Limestone	21,970,020	21,970,020	17,604,120	0
Lowndes	1,166,120	1,166,120	528,240	0
Macon	718,960	718,960	0	0
Madison	0	0	0	0
Marengo	2,526,800	2,526,800	405,620	0
Marion	5,653,080	5,653,080	683,480	0
Marshall	9,888,460	9,888,460	9,169,800	413,680
Mobile	148,183,980	148,183,380	0	0
Monroe	0	0	0	0
Montgomery	59,517,880	59,517,880	50,709,900	0
Morgan	251,896,320	251,896,320	80,637,860	0
Perry	0	0	0	0
Pickens	1,620,840	1,620,840	1,620,840	0

ALABAMA DEPARTMENT OF REVENUE

County	State	County	Municipal	Schools
Pike	\$ 11,102,740	\$ 11,102,740	\$ 7,421,440	\$ 0
Randolph	0	0	0	0
Russell	11,206,820	11,206,820	9,278,960	0
St. Clair	7,073,800	7,073,800	7,073,800	0
Shelby	34,178,360	34,178,360	11,570,920	0
Sumter	1,196,660	1,196,660	0	0
Talladega	46,146,100	46,146,100	6,894,560	0
Tallapoosa	2,545,860	2,545,860	533,780	0
Tuscaloosa	107,939,040	107,942,840	24,219,640	0
Walker	5,020,200	5,020,200	249,780	0
Washington	69,273,160	69,273,160	0	0
Wilcox	11,684,940	11,684,940	0	0
Winston	2,569,480	2,569,480	694,920	0
TOTAL	\$1,307,898,780	\$1,307,902,000	\$513,546,260	\$413,680

Office of the Ex-Officio Land Commissioner

Land Sales

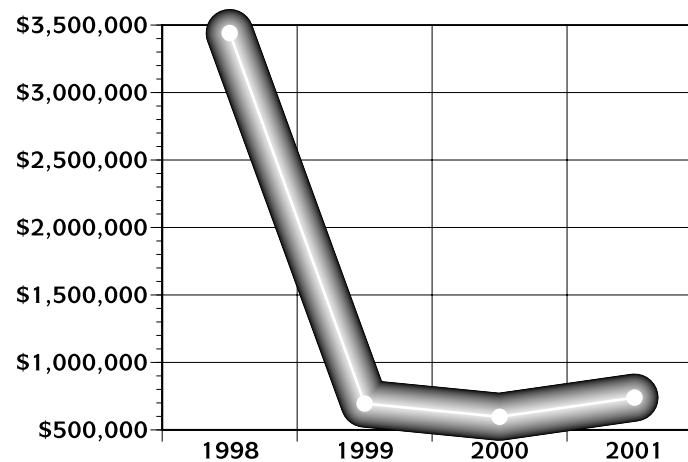
Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
1998	6,931	\$ 26,654,578	7,150	\$4,659,587.39	623	\$1,739,243.27	1,478	\$1,701,807.25
1999	7,440	\$ 32,927,035	5,734	\$3,710,058.32	349	\$ 466,431.50	312	\$ 228,641.54
2000	6,229	\$ 34,379,621	5,494	\$4,354,141.22	322	\$ 246,613.32	348	\$ 350,319.58
2001	8,146	\$ 51,002,696	5,674	\$4,748,710.66	380	\$ 455,279.92	389	\$ 284,148.63
TOTAL	28,746	\$144,963,930	24,052	\$17,472,497.59	1,674	\$2,907,568.01	2,527	\$2,564,917.00

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

²Assignments 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

1998	\$3,441,050.52
1999	\$ 695,073.04
2000	\$ 596,932.90
2001	\$ 739,428.55



Alabama Business Privilege and Corporate Shares Tax*

Alabama Business Privilege and Corporate Shares Tax*

Business Privilege Tax Collections

1999-00*

\$65,766,707.99

2000-01

\$69,693,867.11

Corporate Shares Tax*

1999-00*

\$113,402,352.74

2000-01

\$72,171,912.93

*Gross collections. Refunds not deducted.

Note: Corporate Shares Tax repealed for tax years beginning after Dec. 31, 2001.

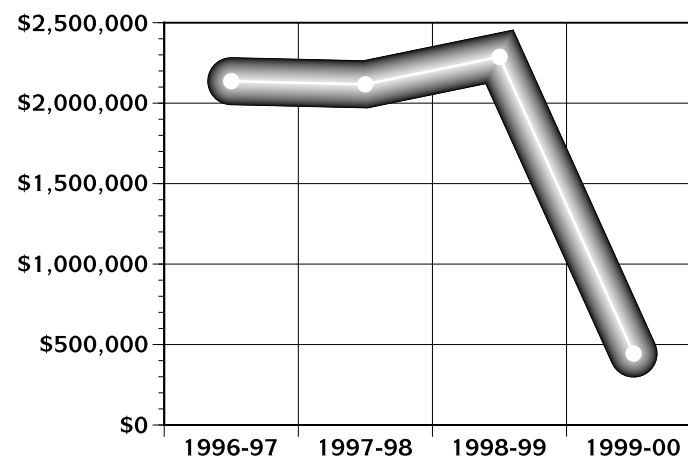
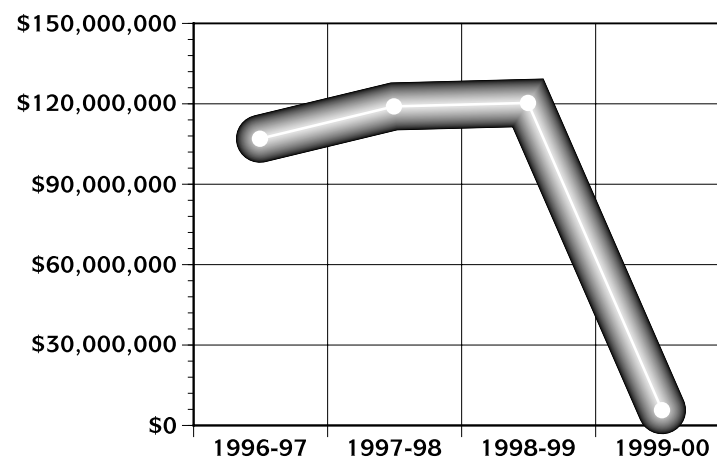
Corporate Franchise Tax*

1996-97	\$106,972,402.83
1997-98	\$119,033,478.24
1998-99	\$120,329,182.32
1999-00	\$ 5,692,149.97

Corporate Permit Fee*

1996-97	\$2,136,450.46
1997-98	\$2,116,884.06
1998-99	\$2,287,753.01
1999-00	\$ 443,638.77

*Repealed by the Alabama Business Privilege and Corporate Shares Tax Act of 1999.



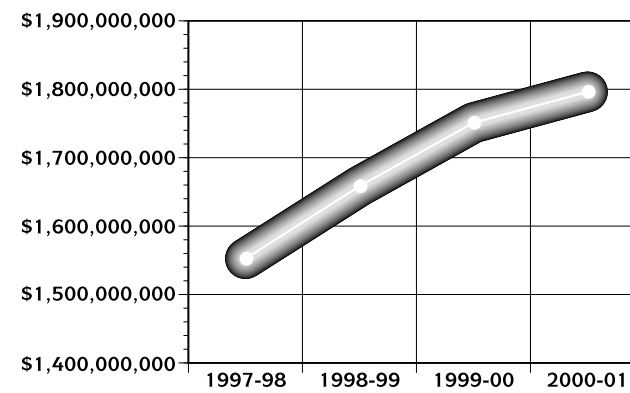
Income Tax Liability by County

County	1997-98	1998-99	1999-00	2000-01
Autauga	\$ 8,259,292.82	\$ 9,279,788.00	\$ 9,352,934.00	\$ 10,182,891.00
Baldwin	45,971,548.77	52,551,673.00	57,401,788.00	57,359,254.15
Barbour	6,104,371.68	6,346,228.00	6,937,815.00	6,681,180.00
Bibb	5,456,046.60	6,126,461.15	6,103,720.00	6,631,151.00
Blount	10,528,122.95	11,409,637.00	13,329,138.00	12,986,538.00
Bullock	3,279,943.57	3,652,296.00	4,132,615.00	4,189,324.00
Butler	5,095,772.87	5,527,582.28	5,690,770.00	5,950,269.00
Calhoun	34,296,537.54	37,172,767.32	38,589,096.13	39,815,481.00
Chambers	8,396,510.83	8,962,125.00	10,451,497.00	9,587,131.25
Cherokee	4,663,526.31	4,177,283.00	3,938,568.00	4,363,322.00
Chilton	8,190,862.85	8,619,938.00	9,328,914.00	9,684,669.00
Choctaw	4,112,570.30	4,067,543.00	4,254,387.00	4,316,083.00
Clarke	9,007,055.84	9,136,986.00	9,739,148.00	9,542,678.00
Clay	3,286,655.91	3,674,329.01	4,375,447.00	4,086,242.00
Cleburne	2,103,158.55	2,282,062.00	2,611,453.00	2,528,173.00
Coffee	10,743,101.56	11,365,604.60	12,284,896.00	12,319,305.00
Colbert	18,146,667.47	18,485,432.00	19,965,990.00	20,499,213.00
Conecuh	3,143,727.58	3,330,240.00	3,417,284.00	3,527,979.00
Coosa	2,714,038.86	2,825,576.03	2,947,714.00	3,109,806.00
Covington	10,384,327.62	11,274,412.30	11,283,250.00	11,729,840.00
Crenshaw	3,322,187.91	3,494,924.00	3,848,639.00	4,775,148.00
Cullman	18,385,507.98	18,563,158.00	19,485,052.00	19,086,684.00
Dale	10,006,804.22	10,847,515.00	11,155,435.00	11,635,299.00
Dallas	12,629,358.87	12,388,963.00	12,685,022.00	12,902,097.00
DeKalb	15,068,664.10	15,684,789.00	17,892,155.00	18,080,044.00
Elmore	20,264,574.87	22,597,797.00	24,470,252.50	25,839,117.00
Escambia	9,350,048.79	9,254,539.00	9,681,445.00	9,937,338.00

County	1997-98	1998-99	1999-00	2000-01
Etowah	\$ 31,187,160.05	\$ 35,330,449.00	\$ 36,875,531.00	\$ 37,436,941.00
Fayette	4,619,883.52	4,600,561.00	5,217,942.00	4,939,059.00
Franklin	8,359,038.09	8,895,188.00	8,921,225.25	9,461,993.00
Geneva	6,087,953.58	6,332,844.00	6,762,276.00	7,015,788.95
Greene	1,654,888.65	1,821,333.00	1,854,020.00	2,158,784.00
Hale	4,369,482.69	4,607,203.00	5,274,740.00	5,269,030.00
Henry	4,627,081.15	4,980,654.00	5,273,940.00	5,402,648.05
Houston	31,925,407.74	35,337,439.30	36,284,069.03	36,195,715.80
Jackson	14,988,421.39	16,079,010.00	17,013,729.00	17,534,999.00
Jefferson	339,694,665.34	357,597,644.07	381,452,884.83	383,234,353.35
Lamar	3,640,561.00	3,930,300.00	4,354,527.00	4,156,288.00
Lauderdale	23,119,437.36	25,548,462.12	24,655,270.05	25,329,204.00
Lawrence	8,144,037.06	8,434,141.50	8,868,959.00	9,425,023.00
Lee	29,258,892.06	31,566,714.00	33,419,575.80	35,631,406.05
Limestone	13,288,370.88	12,860,082.00	12,986,520.00	13,467,532.00
Lowndes	2,530,772.30	2,587,887.00	2,703,906.00	2,925,609.00
Macon	3,498,491.47	3,657,166.90	3,812,700.19	4,003,290.00
Madison	124,201,251.20	133,835,831.17	147,285,749.63	165,450,457.60
Marengo	6,036,015.04	6,280,079.00	6,562,519.00	6,575,136.00
Marion	8,028,840.41	8,091,362.00	8,023,698.00	7,835,469.00
Marshall	25,641,577.34	26,929,039.14	27,259,361.00	30,258,349.12
Mobile	126,983,682.14	141,172,202.65	142,138,754.00	142,093,965.00
Monroe	6,015,157.51	6,232,227.00	6,385,391.00	6,744,505.00
Montgomery	87,678,528.91	94,841,861.26	104,066,882.24	99,644,098.00
Morgan	57,539,290.07	61,451,267.00	64,297,666.60	66,681,305.15
Perry	1,705,568.77	1,843,373.00	1,882,941.00	1,963,647.00
Pickens	4,505,576.52	4,730,721.00	4,789,161.00	5,023,595.00

ALABAMA DEPARTMENT OF REVENUE

County	1997-98	1998-99	1999-00	2000-01
Pike	\$ 6,818,215.22	\$ 7,145,437.00	\$ 7,925,371.00	\$ 6,714,823.00
Randolph	3,749,780.05	4,038,359.00	4,321,581.00	4,568,231.04
Russell	4,815,739.03	4,950,982.00	5,172,690.00	5,114,333.00
St. Clair	19,326,449.16	20,442,292.00	22,021,993.00	22,436,818.00
Shelby	43,641,348.94	48,701,042.00	50,242,593.00	54,552,551.05
Sumter	2,814,422.36	2,899,332.00	3,009,095.00	3,025,762.00
Talladega	21,112,073.18	21,602,146.00	22,742,474.00	23,639,957.00
Tallapoosa	10,787,703.01	11,223,157.00	11,422,294.00	11,769,368.00
Tuscaloosa	57,595,117.86	59,349,886.00	62,267,967.00	67,950,198.30
Walker	24,953,010.96	25,553,863.00	26,300,019.36	26,661,653.00
Washington	5,187,192.10	5,361,219.00	5,637,626.00	5,801,963.10
Wilcox	2,678,447.90	2,735,441.00	2,993,464.00	3,100,047.00
Winston	7,389,125.92	7,829,987.00	7,986,545.00	7,490,398.00
Out-of-state	69,272,054.41	73,751,134.56	75,201,568.50	76,212,708.00
County unknown	6,856.00	473.00	0.00	0.00
TOTAL	\$1,552,388,555.56	\$1,658,259,441.36	\$1,751,023,644.11	\$1,796,243,257.96



Income Tax Collections and Refunds

Income Tax Collections

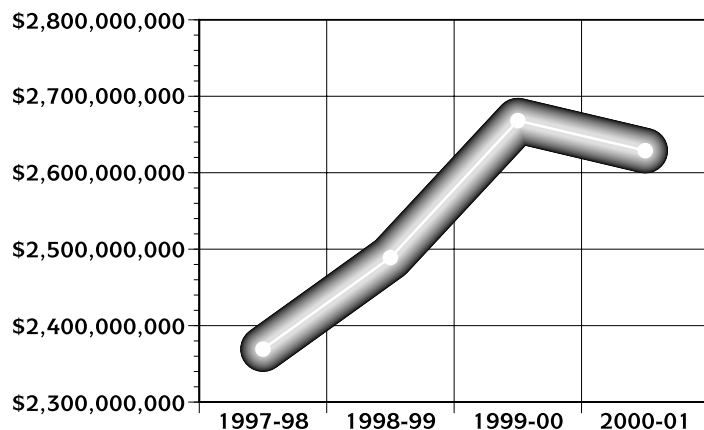
	1997-98	1998-99	1999-00	2000-01
Individual Paid on Estimates	\$ 174,785,370.80	\$ 181,193,283.60	\$ 216,522,501.10	\$ 196,548,106.42
Withholding	\$1,676,452,624.09	\$1,775,032,132.81	\$1,888,513,914.98	\$1,956,303,987.14
S-Corp Shareholder Total ¹	\$ 4,886,829.47	\$ 3,301,769.31	\$ 5,618,878.53	\$ 4,994,607.62
Collected as Additional Tax Due	\$ 250,039,039.25	\$ 276,248,392.23	\$ 298,412,685.06	\$ 279,793,167.58
Total Individual Gross	\$2,106,163,863.61	\$2,235,775,577.95	\$2,409,067,979.67	\$2,437,639,868.76
Total Corporate Gross	\$ 262,285,536.60	\$ 252,391,728.38	\$ 258,258,344.86	\$ 180,392,397.42
Total Income Tax Collections	\$2,368,449,400.21	\$2,488,167,306.33	\$2,667,326,324.53	\$2,618,032,266.18

¹Beginning with fiscal period 1990-91, certain Sub-Chapter S Corporations made payments with their Sub-Chapter S return. The total shown reflects these payments.

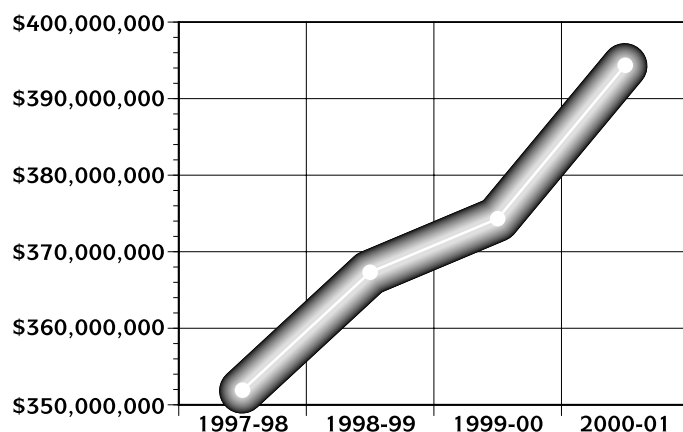
Income Tax Refunds

Fiscal Year	No. of Refunds	Individual Refunds	Corporate Refunds	Total Refunds
1997-98	1,229,191	\$313,429,597	\$38,486,567	\$351,916,164
1998-99	1,167,404	\$328,316,788	\$38,998,995	\$367,315,783
1999-00	1,165,489	\$337,634,832	\$36,683,196	\$374,318,028
2000-01	1,096,404	\$338,477,990	\$55,876,883	\$394,354,873

Total Income Tax Collections



Total Income Tax Refunds



Total Refund Checkoff Donations and Voluntary Contributions for FY 1998-FY 2001

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.)

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.)

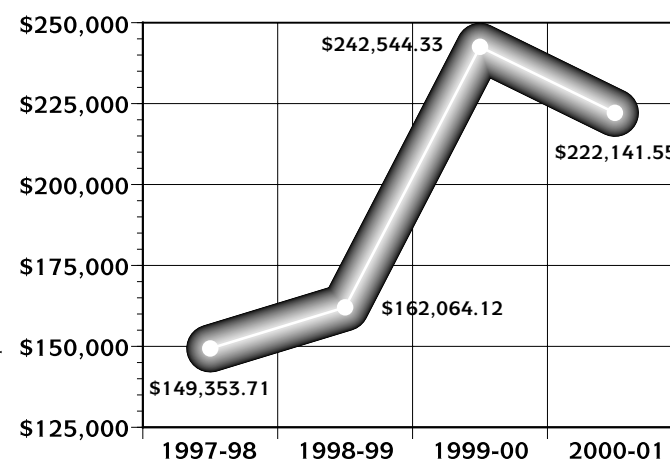
Foster Care Trust Fund provides the state's foster children with certain needs beyond the basic necessities of food, clothes and shelter provided by the Department of Human Resources. Such needs may include music or dance lessons, tutoring, school pictures, athletic equipment, or school field trips.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

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



Estimated Fuel Tax by County

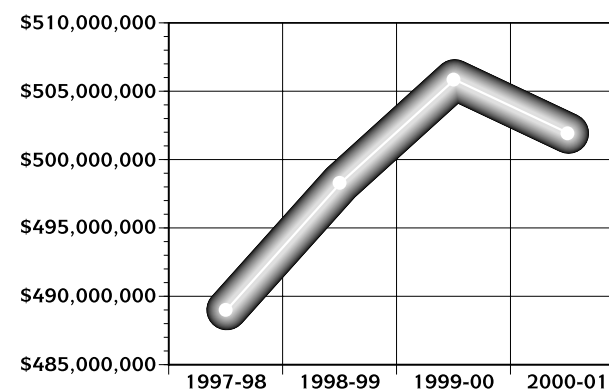
	1997-98	1998-99	1999-00	2000-01
Autauga	\$ 4,705,731.40	\$ 4,795,118.02	\$ 4,867,793.34	\$ 4,829,983.08
Baldwin	14,650,213.77	14,928,498.48	15,154,756.38	15,037,042.83
Barbour	2,380,494.70	2,425,712.83	2,462,477.19	2,443,350.06
Bibb	2,440,642.78	2,487,003.43	2,524,696.72	2,505,086.31
Blount	5,520,420.02	5,625,281.86	5,710,539.23	5,666,183.00
Bullock	892,441.01	909,393.16	923,176.02	916,005.31
Butler	2,421,571.43	2,467,569.83	2,504,968.58	2,485,511.40
Calhoun	14,215,973.98	14,486,010.19	14,705,561.69	14,591,337.23
Chambers	4,229,925.87	4,310,274.44	4,375,601.41	4,341,614.22
Cherokee	2,620,108.99	2,669,878.66	2,710,343.62	2,689,291.21
Chilton	4,377,606.52	4,460,760.32	4,528,368.07	4,493,194.28
Choctaw	1,922,782.49	1,959,306.25	1,989,001.70	1,973,552.27
Clarke	3,093,469.49	3,152,230.76	3,200,006.30	3,175,150.47
Clay	1,832,315.86	1,867,121.19	1,895,419.48	1,880,696.94
Cleburne	1,845,030.09	1,880,076.93	1,908,571.57	1,893,746.87
Coffee	5,179,580.90	5,277,968.42	5,357,961.87	5,316,344.26
Colbert	6,803,579.03	6,932,814.82	7,037,889.30	6,983,222.97
Conecuh	1,525,218.36	1,554,190.29	1,577,745.76	1,565,490.72
Coosa	1,382,916.80	1,409,185.68	1,430,543.44	1,419,431.79
Covington	4,632,869.10	4,720,871.68	4,792,421.71	4,755,196.89
Crenshaw	1,423,504.53	1,450,544.38	1,472,528.98	1,461,091.21
Cullman	9,263,782.16	9,439,750.16	9,582,820.01	9,508,386.11
Dale	5,669,078.68	5,776,764.34	5,864,317.59	5,818,766.90
Dallas	4,855,368.09	4,947,597.10	5,022,583.40	4,983,570.82
DeKalb	6,908,226.91	7,039,450.52	7,146,141.17	7,090,634.00
Elmore	6,356,625.01	6,477,370.80	6,575,542.51	6,524,467.43
Escambia	4,307,189.25	4,389,005.46	4,455,525.69	4,420,917.70

	1997-98	1998-99	1999-00	2000-01
Etowah	\$12,111,769.24	\$12,341,835.52	\$12,528,889.68	\$12,431,572.38
Fayette	2,315,456.53	2,359,439.24	2,395,199.15	2,376,594.61
Franklin	3,621,598.96	3,690,392.19	3,746,324.17	3,717,224.85
Geneva	3,158,996.66	3,219,002.64	3,267,790.19	3,242,407.85
Greene	993,176.81	1,012,042.47	1,027,381.09	1,019,400.98
Hale	1,580,476.35	1,610,497.92	1,634,906.79	1,622,207.76
Henry	2,017,650.19	2,055,975.99	2,087,136.58	2,070,924.89
Houston	10,233,975.56	10,428,372.65	10,586,426.16	10,504,196.81
Jackson	6,425,086.24	6,547,132.46	6,646,361.49	6,594,736.33
Jefferson	73,548,386.18	74,945,457.34	76,081,338.60	75,490,381.95
Lamar	1,993,199.75	2,031,061.11	2,061,844.09	2,045,828.85
Lauderdale	10,394,859.44	10,592,312.56	10,752,850.77	10,669,328.73
Lawrence	3,990,800.58	4,066,606.90	4,128,240.82	4,096,174.99
Lee	10,481,414.00	10,680,511.24	10,842,386.20	10,758,168.70
Limestone	7,300,900.95	7,439,583.51	7,552,338.62	7,493,676.34
Lowndes	1,316,411.61	1,341,417.20	1,361,747.86	1,351,170.58
Macon	2,235,748.10	2,278,216.73	2,312,745.62	2,294,781.53
Madison	31,234,946.24	31,828,262.35	32,310,654.85	32,059,684.03
Marengo	2,510,571.03	2,558,259.99	2,597,033.25	2,576,860.97
Marion	3,682,725.05	3,752,679.40	3,809,555.40	3,779,964.94
Marshall	9,970,399.83	10,159,790.23	10,313,773.08	10,233,661.55
Mobile	40,477,701.02	41,246,585.72	41,871,723.32	41,546,487.54
Monroe	2,769,745.68	2,822,357.73	2,865,133.69	2,842,878.95
Montgomery	23,681,227.75	24,131,058.97	24,496,791.85	24,306,514.67
Morgan	13,265,340.93	13,517,319.61	13,722,189.53	13,615,603.35
Perry	1,087,066.50	1,107,715.62	1,124,504.27	1,115,769.76
Pickens	2,289,050.06	2,332,531.17	2,367,883.26	2,349,490.89

ALABAMA DEPARTMENT OF REVENUE

County	1997-98	1998-99	1999-00	2000-01
Pike	\$ 3,181,491.06	\$ 3,241,924.33	\$ 3,291,059.28	\$ 3,265,496.20
Randolph	2,613,751.88	2,663,400.79	2,703,767.58	2,682,766.24
Russell	5,430,931.41	5,534,093.40	5,617,968.70	5,574,331.51
St. Clair	7,194,786.05	7,331,452.92	7,442,569.20	7,384,759.54
Shelby	14,273,677.02	14,544,809.31	14,765,251.97	14,650,563.88
Sumter	1,436,707.77	1,463,998.42	1,486,186.93	1,474,643.07
Talladega	8,475,500.02	8,636,494.40	8,767,390.02	8,699,289.91
Tallapoosa	4,567,341.92	4,654,099.80	4,724,637.82	4,687,939.52
Tuscaloosa	16,325,557.82	16,635,666.13	16,887,798.04	16,756,623.21
Walker	8,782,108.52	8,948,927.01	9,084,557.89	9,013,994.20
Washington	2,332,082.83	2,376,381.36	2,412,398.05	2,393,659.91
Wilcox	1,271,911.81	1,296,072.12	1,315,715.52	1,305,495.79
Winston	2,977,574.41	3,034,134.22	3,080,119.88	3,056,195.26
*TOTAL	\$489,008,770.96	\$498,297,622.66	\$505,849,874.02	\$501,920,719.31

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



Estimated Fuel Gallonage Sold by County

County	Gasoline 1999-00	Gasoline 2000-01	Motor Fuels 1999-00	Motor Fuels 2000-01
Autauga	23,153,907	23,045,222	6,842,166	6,722,044
Baldwin	72,084,370	71,746,005	21,301,513	20,927,541
Barbour	11,712,898	11,657,918	3,461,256	3,400,490
Bibb	12,008,848	11,952,479	3,548,712	3,486,410
Blount	27,162,470	27,034,970	8,026,729	7,885,811
Bullock	4,391,134	4,370,522	1,297,615	1,274,834
Butler	11,915,011	11,859,081	3,520,982	3,459,167
Calhoun	69,947,753	69,619,417	20,670,125	20,307,238
Chambers	20,812,771	20,715,075	6,150,342	6,042,366
Cherokee	12,891,887	12,831,373	3,809,657	3,742,774
Chilton	21,539,413	21,438,307	6,365,070	6,253,324
Choctaw	9,460,788	9,416,379	2,795,739	2,746,657
Clarke	15,220,993	15,149,545	4,497,926	4,418,960
Clay	9,015,659	8,973,340	2,664,200	2,617,427
Cleburne	9,078,218	9,035,605	2,682,687	2,635,589
Coffee	25,485,418	25,365,790	7,531,147	7,398,929
Colbert	33,476,079	33,318,942	9,892,451	9,718,778
Conecuh	7,504,628	7,469,401	2,217,678	2,178,744
Coosa	6,804,453	6,772,513	2,010,771	1,975,469
Covington	22,795,398	22,688,396	6,736,224	6,617,962
Crenshaw	7,004,159	6,971,281	2,069,786	2,033,448
Cullman	45,581,171	45,367,213	13,469,604	13,233,130
Dale	27,893,925	27,762,991	8,242,880	8,098,167
Dallas	23,890,174	23,778,033	7,059,739	6,935,797
DeKalb	33,990,984	33,831,430	10,044,610	9,868,266
Elmore	31,276,903	31,130,089	9,242,577	9,080,313

County	Gasoline 1999-00	Gasoline 2000-01	Motor Fuels 1999-00	Motor Fuels 2000-01
Escambia	21,192,935	21,093,455	6,262,683	6,152,735
Etowah	59,594,301	59,314,565	17,610,597	17,301,423
Fayette	11,392,887	11,339,408	3,366,690	3,307,584
Franklin	17,819,582	17,735,936	5,265,830	5,173,383
Geneva	15,543,410	15,470,449	4,593,203	4,512,564
Greene	4,886,790	4,863,852	1,444,086	1,418,733
Hale	7,776,517	7,740,014	2,298,024	2,257,679
Henry	9,927,571	9,880,971	2,933,677	2,882,173
Houston	50,354,875	50,118,509	14,880,272	14,619,032
Jackson	31,613,757	31,465,361	9,342,120	9,178,109
Jefferson	361,884,759	360,186,069	106,939,866	105,062,417
Lamar	9,807,266	9,761,231	2,898,126	2,847,246
Lauderdale	51,146,482	50,906,400	15,114,198	14,848,851
Lawrence	19,636,188	19,544,015	5,802,652	5,700,780
Lee	51,572,362	51,330,281	15,240,049	14,972,493
Limestone	35,923,083	35,754,460	10,615,561	10,429,193
Lowndes	6,477,223	6,446,819	1,914,072	1,880,468
Macon	11,000,692	10,949,055	3,250,793	3,193,722
Madison	153,687,274	152,965,865	45,415,829	44,618,504
Marengo	12,352,921	12,294,936	3,650,388	3,586,301
Marion	18,120,344	18,035,287	5,354,708	5,260,700
Marshall	49,057,987	48,827,708	14,497,031	14,242,519
Mobile	199,164,983	198,230,101	58,854,859	57,821,597
Monroe	13,628,154	13,564,184	4,027,230	3,956,527
Montgomery	116,520,237	115,973,290	34,432,670	33,828,166
Morgan	65,270,293	64,963,914	19,287,898	18,949,278

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 1999-00	Gasoline 2000-01	Motor Fuels 1999-00	Motor Fuels 2000-01
Perry	5,348,762	5,323,655	1,580,602	1,552,853
Pickens	11,262,957	11,210,089	3,328,295	3,269,863
Pike	15,654,091	15,580,611	4,625,910	4,544,697
Randolph	12,860,608	12,800,240	3,800,413	3,733,693
Russell	26,722,154	26,596,720	7,896,612	7,757,978
St. Clair	35,400,959	35,234,787	10,461,269	10,277,610
Shelby	70,231,672	69,902,004	20,754,026	20,389,666
Sumter	7,069,124	7,035,941	2,088,983	2,052,309
Talladega	41,702,537	41,506,785	12,323,436	12,107,084
Tallapoosa	22,472,980	22,367,492	6,640,947	6,524,358
Tuscaloosa	80,327,671	79,950,612	23,737,475	23,320,737
Walker	43,211,162	43,008,328	12,769,247	12,545,069
Washington	11,474,694	11,420,832	3,390,865	3,331,334
Wilcox	6,258,268	6,228,891	1,849,369	1,816,901
Winston	14,650,747	14,581,976	4,329,414	4,253,406
*TOTAL	2,406,100,669	2,394,806,411	711,022,159	698,539,373

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

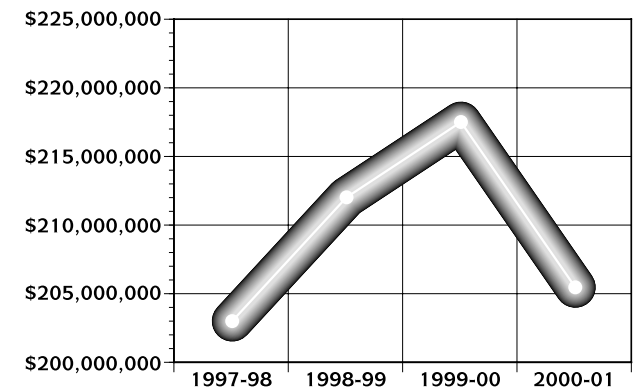
Motor Vehicle Registration Fees

	1997-98	1998-99	1999-00	2000-01
IRP Fees	\$ 46,170,354.89	\$ 50,030,007.53	\$ 53,471,988.11	\$ 48,714,607.22
Motor Vehicle Title Fees	\$ 21,451,069.68	\$ 22,086,072.13	\$ 21,757,363.43	\$ 21,455,000.12
Salvage (Rebuilt) Vehicle Inspection Fees ¹	\$ 900,735.50	\$ 941,508.35	\$ 905,524.30	\$ 912,775.60
Registration Section				
Miscellaneous Tags ²	\$ 444,709.80	\$ 115,887.23	\$ 441,949.23	\$ 191,473.22
Subtotal	\$ 68,966,869.87	\$ 73,173,475.24	\$ 76,576,825.07	\$ 71,273,856.16
Registration Fees Collected				
through County Agents ³	\$134,034,015.43	\$138,849,525.26	\$140,932,268.14	\$134,189,948.58
TOTAL	\$203,000,885.30	\$212,023,000.50	\$217,509,093.21	\$205,463,804.74

¹Collected 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.

²Record search fees are included in the Miscellaneous Tags Revenue.

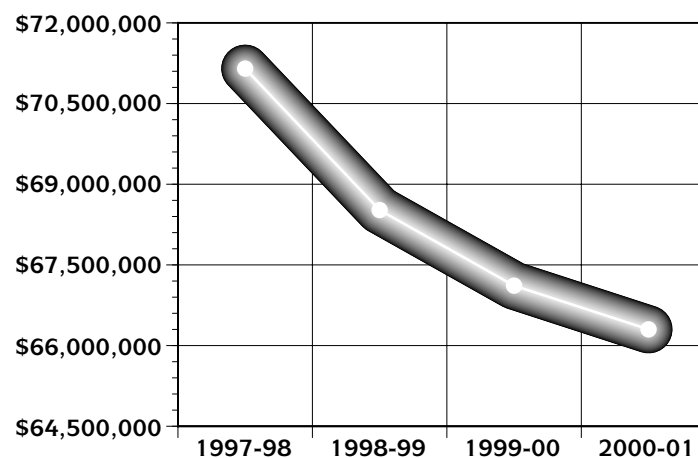
³2000-01 total estimated; includes 21 percent distribution totals required by Section 40-12-270(a)(2)b, *Code of Alabama 1975*.



Tobacco Products and Utility Gross Receipts Tax

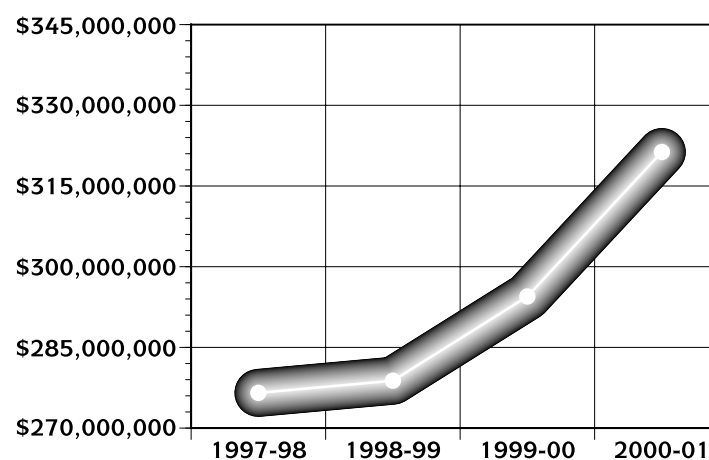
Tobacco Products

1997-98	\$71,149,950.43
1998-99	\$68,519,704.91
1999-00	\$67,114,170.01
2000-01	\$66,301,321.80



Utility Gross Receipts

1997-98	\$276,546,169.01
1998-99	\$278,810,164.75
1999-00	\$294,468,857.10
2000-01	\$321,319,193.02



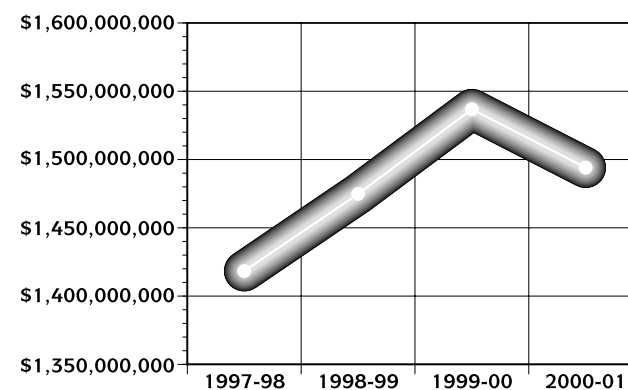
State Sales Tax Collections

County	1997-98	1998-99	1999-00	2000-01
Autauga	\$ 4,065,326.89	\$ 4,177,927.74	\$ 4,279,868.71	\$ 3,939,391.15
Baldwin	25,045,158.83	27,155,823.33	28,194,277.07	27,649,162.41
Barbour	2,839,554.20	3,000,619.51	3,151,451.32	2,799,456.73
Bibb	1,602,663.83	1,968,964.03	1,614,779.71	1,304,335.49
Blount	4,902,703.83	4,981,348.10	6,162,671.66	6,177,064.35
Bullock	1,000,192.73	980,409.17	1,078,705.48	1,130,464.42
Butler	2,106,345.60	2,284,954.52	2,521,576.72	2,315,523.38
Calhoun	19,131,576.47	19,137,179.41	18,120,033.67	17,934,921.17
Chambers	3,694,367.76	3,610,377.58	3,585,750.07	3,335,116.33
Cherokee	2,854,859.37	3,002,278.03	2,777,239.58	2,738,654.70
Chilton	4,423,891.48	4,700,301.03	5,134,533.21	4,706,300.94
Choctaw	1,921,668.02	1,764,811.50	1,807,207.31	1,728,541.28
Clarke	3,485,397.56	3,221,161.47	3,213,792.60	3,129,682.98
Clay	1,477,956.24	1,480,010.56	1,507,555.90	1,473,386.64
Cleburne	1,760,861.23	1,970,124.55	2,005,915.39	2,002,638.08
Coffee	6,194,914.49	6,245,859.32	6,319,522.35	6,307,845.55
Colbert	12,534,251.24	12,667,701.94	12,888,144.94	11,959,729.97
Conecuh	1,045,523.51	1,048,313.33	1,219,714.84	1,247,085.61
Coosa	617,227.27	708,260.98	629,332.15	663,451.99
Covington	5,723,999.40	5,640,123.78	5,585,885.13	5,472,035.20
Crenshaw	1,721,472.98	1,815,371.81	1,785,460.76	1,573,404.80
Cullman	11,021,764.22	11,863,303.85	12,300,707.08	11,146,830.05
Dale	4,365,874.54	4,717,889.86	4,480,969.08	4,187,075.46
Dallas	5,912,659.98	6,087,265.58	5,767,828.69	5,416,855.76
DeKalb	9,520,783.95	10,251,999.07	10,558,857.96	9,744,222.38
Elmore	5,173,084.56	5,646,924.64	5,812,381.09	6,529,990.89
Escambia	5,198,257.27	5,568,605.70	5,796,374.29	4,889,218.77

County	1997-98	1998-99	1999-00	2000-01
Etowah	\$ 16,850,988.20	\$ 16,757,580.47	\$ 16,877,665.09	\$ 16,712,742.30
Fayette	2,022,662.66	2,277,362.27	2,422,891.42	2,322,406.27
Franklin	3,796,104.52	3,424,212.73	3,310,004.54	3,050,219.92
Geneva	2,217,370.11	2,270,485.22	2,359,290.96	2,413,182.36
Greene	569,111.17	556,695.84	582,279.17	632,014.38
Hale	1,184,329.59	1,226,173.65	1,254,403.16	1,238,939.77
Henry	2,665,518.03	2,933,213.82	2,888,364.33	3,151,604.86
Houston	25,124,861.06	25,724,435.84	25,411,512.76	23,882,418.61
Jackson	6,331,503.80	7,289,163.48	7,571,063.22	7,280,422.89
Jefferson	269,205,611.03	259,155,150.15	259,547,480.78	253,924,640.68
Lamar	2,155,908.02	2,048,126.77	1,891,044.17	1,781,004.55
Lauderdale	12,597,585.75	12,829,723.83	13,044,688.57	12,479,412.17
Lawrence	2,993,850.39	3,032,528.36	2,844,379.17	2,710,701.00
Lee	14,516,596.35	15,966,663.84	16,546,064.47	15,534,532.56
Limestone	7,660,467.30	8,268,715.23	8,356,666.69	8,187,247.04
Lowndes	1,011,533.66	1,032,565.63	1,005,189.75	843,550.72
Macon	1,961,424.44	2,022,334.84	2,044,169.52	2,047,299.19
Madison	45,070,730.73	47,298,137.24	48,850,369.38	48,224,757.65
Marengo	2,834,587.77	2,772,396.50	2,813,816.93	2,545,607.73
Marion	3,843,050.38	4,101,844.43	3,802,130.88	3,571,114.22
Marshall	15,776,481.02	16,326,272.85	16,241,892.44	14,911,714.88
Mobile	81,116,521.95	67,589,476.16	69,596,105.17	63,951,484.60
Monroe	3,233,077.03	3,097,992.53	2,958,667.51	2,848,494.17
Montgomery	97,135,412.96	101,676,226.04	105,038,212.46	67,908,874.53
Morgan	19,208,301.16	20,400,995.42	20,261,637.83	19,956,409.30
Perry	790,383.67	797,019.78	798,369.24	813,741.10
Pickens	1,825,500.87	1,853,926.10	1,803,887.71	1,783,722.51

ALABAMA DEPARTMENT OF REVENUE

County	1997-98	1998-99	1999-00	2000-01
Pike	\$ 4,978,067.67	\$ 5,492,046.78	\$ 5,580,976.60	\$ 5,744,947.28
Randolph	2,784,437.95	2,934,411.62	3,156,261.60	3,041,700.81
Russell	5,280,544.43	5,556,367.18	5,440,158.84	5,335,639.07
St. Clair	6,002,144.40	6,333,348.83	6,280,559.09	5,729,559.82
Shelby	25,030,057.33	27,816,018.52	28,414,310.05	28,442,726.61
Sumter	1,314,002.03	1,336,732.73	1,246,274.04	1,132,488.17
Talladega	9,003,664.65	9,399,401.73	9,476,893.40	9,665,110.27
Tallapoosa	6,184,541.30	6,264,887.29	6,257,913.67	6,002,520.82
Tuscaloosa	33,031,342.04	34,002,946.61	30,216,706.52	29,704,792.65
Walker	11,372,688.40	12,139,472.07	12,282,926.54	11,955,551.90
Washington	1,156,050.45	984,969.41	957,722.74	777,424.83
Wilcox	1,210,229.09	1,117,713.15	1,229,008.43	1,181,082.43
Winston	4,474,732.99	4,557,628.45	4,569,079.64	4,478,435.79
Out-of-State	479,041,264.22	537,272,618.49	587,291,065.67	610,033,543.13
Transient	6.00	0.00	0.00	0.00
*RA & MF Accts.	34,409,165.51	31,180,562.08	36,004,345.24	34,640,879.35
TOTAL	\$1,418,314,749.53	\$1,474,816,454.35	\$1,536,826,986.15	\$1,494,077,049.37



*Regulation A Direct Pay Permits and Motor Fuels Direct Pay Permit

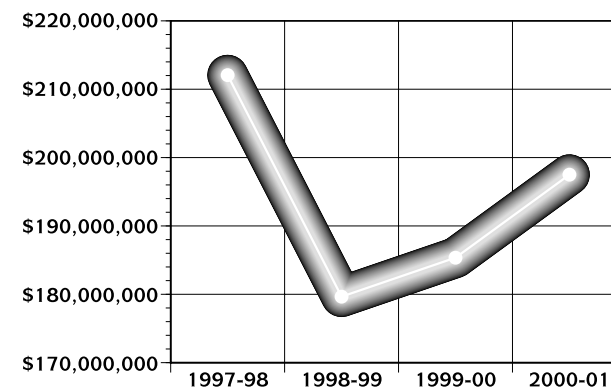
State Use Tax Collections

County	1997-98	1998-99	1999-00	2000-01
Autauga	\$ 98,718.85	\$ 115,789.47	\$ 103,059.28	\$ 79,518.41
Baldwin	1,219,291.18	876,837.79	867,088.42	758,269.85
Barbour	218,231.59	128,085.67	205,680.53	299,463.25
Bibb	30,366.55	24,658.25	13,967.52	11,465.27
Blount	77,600.92	61,680.59	77,922.70	115,163.14
Bullock	37,624.05	39,127.55	60,105.41	54,107.04
Butler	43,844.80	33,288.84	30,358.52	92,641.36
Calhoun	834,167.58	758,787.30	686,327.35	765,746.62
Chambers	204,407.01	188,319.95	306,078.82	329,093.24
Cherokee	21,354.21	(2,449.20)	4,935.94	22,877.08
Chilton	83,319.40	35,431.43	57,715.26	175,699.72
Choctaw	900,414.27	993,203.25	584,790.39	183,797.07
Clarke	658,887.96	207,853.81	(112,705.27)	20,104.44
Clay	151,729.72	71,606.74	98,406.02	85,602.79
Cleburne	57,674.43	264,192.02	96,809.69	13,824.60
Coffee	158,323.62	167,161.06	130,595.03	76,204.44
Colbert	972,672.35	547,219.58	726,586.90	676,362.62
Conecuh	22,275.28	22,495.72	77,234.14	21,218.20
Coosa	90,604.71	25,762.27	56,518.17	79,266.61
Covington	597,126.35	635,289.24	444,084.65	324,919.78
Crenshaw	53,137.01	38,078.34	30,096.57	12,455.34
Cullman	631,350.65	460,798.17	583,289.86	502,256.74
Dale	206,510.97	115,069.71	141,224.54	175,584.94
Dallas	324,998.49	207,977.15	333,938.15	217,593.81
DeKalb	542,477.68	420,826.25	378,813.15	436,775.26
Elmore	200,810.92	141,128.83	118,567.40	185,003.16
Escambia	545,616.09	446,479.70	347,834.11	795,930.81

County	1997-98	1998-99	1999-00	2000-01
Etowah	\$ 666,271.21	\$ 198,355.51	\$ 121,263.89	\$ 444,254.08
Fayette	159,524.79	99,603.96	30,936.13	34,857.18
Franklin	111,385.67	84,434.24	88,085.15	89,048.97
Geneva	43,943.96	29,037.42	28,443.39	41,546.43
Greene	2,126.70	733.71	3,895.24	1,653.33
Hale	53,638.75	40,899.55	35,277.56	63,154.30
Henry	22,949.80	39,304.00	32,900.79	29,844.62
Houston	1,495,873.74	951,709.92	988,859.85	1,374,495.58
Jackson	829,087.06	785,653.39	787,509.52	555,550.91
Jefferson	17,414,001.57	16,687,058.04	13,972,876.51	14,518,565.90
Lamar	115,153.04	84,443.82	118,921.10	95,911.04
Lauderdale	549,169.90	405,656.39	449,762.72	372,725.10
Lawrence	659,642.84	438,186.60	458,215.64	169,653.04
Lee	608,201.11	486,757.21	365,295.30	501,151.10
Limestone	160,700.34	157,746.31	180,286.84	137,345.72
Lowndes	3,648.09	4,905.47	6,408.76	19,561.94
Macon	7,976.92	8,436.72	11,897.48	11,023.61
Madison	3,416,104.84	2,813,357.40	3,958,619.58	4,797,400.68
Marengo	93,211.96	38,040.12	24,548.99	27,766.67
Marion	145,749.10	96,905.72	164,237.14	111,231.57
Marshall	712,706.63	664,225.00	302,355.06	457,866.14
Mobile	4,620,353.78	3,133,096.77	2,390,815.39	2,325,081.27
Monroe	452,727.31	591,263.25	841,327.77	397,321.39
Montgomery	2,801,780.30	1,792,150.59	2,846,754.89	2,148,516.39
Morgan	796,451.81	1,292,754.77	1,570,529.87	1,075,974.91
Perry	34,632.20	39,433.66	53,365.36	24,464.89
Pickens	61,420.82	47,172.92	44,509.70	58,527.29

ALABAMA DEPARTMENT OF REVENUE

County	1997-98	1998-99	1999-00	2000-01
Pike	\$ 240,028.84	\$ 209,716.80	\$ 172,116.99	\$ 157,453.13
Randolph	168,501.24	72,347.83	71,649.44	64,638.25
Russell	(899,530.28)	729,637.44	973,103.48	455,368.39
St. Clair	145,439.32	58,164.98	66,495.37	62,150.85
Shelby	555,128.30	361,520.75	394,277.42	466,317.61
Sumter	99,579.60	42,844.60	29,549.69	37,060.75
Talladega	502,836.40	363,929.75	364,143.42	774,770.98
Tallapoosa	1,055,585.79	793,861.27	1,094,391.22	2,150,515.28
Tuscaloosa	2,956,243.76	2,430,962.54	2,190,393.34	2,044,271.89
Walker	108,862.86	97,528.85	144,190.94	86,230.54
Washington	944,512.22	461,720.40	491,717.38	468,106.46
Wilcox	424,727.81	236,188.25	282,433.02	159,414.79
Winston	205,090.03	152,874.52	203,154.72	109,607.01
CU* Out-of-State	40,373,089.14	31,803,904.51	36,546,871.66	42,647,097.77
SU** Out-of-State	120,154,579.84	103,804,682.47	106,004,205.30	111,419,945.02
TOTAL	\$212,056,645.75	\$179,655,906.90	\$185,355,916.26	\$197,498,388.36



*Consumers' Use Out-of-State

**Sellers' Use Out-of-State

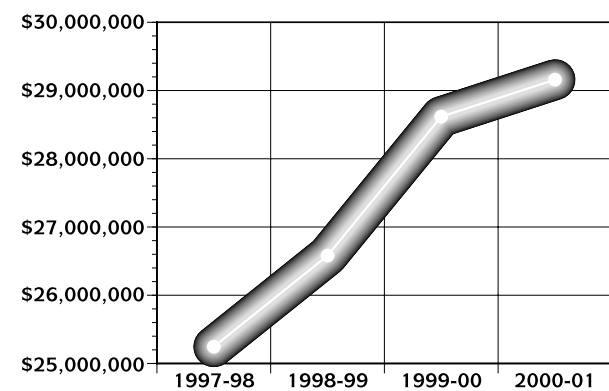
State Lodgings Tax

County	1997-98	1998-99	1999-00	2000-01
Autauga	\$ 26,819.56	\$ 46,782.19	\$ 56,961.75	\$ 143,596.71
Baldwin	5,558,341.65	5,683,467.89	6,802,832.97	6,941,579.24
Barbour	125,496.97	98,796.67	99,642.07	87,137.19
Bibb	69,562.14	76,714.37	55,977.30	46,401.09
Blount*	34,011.68	26,350.73	28,149.30	30,343.47
Bullock	10,474.88	10,870.11	10,881.15	12,080.69
Butler	95,287.21	116,880.18	129,449.99	125,742.19
Calhoun	428,118.70	463,460.32	482,891.54	533,579.11
Chambers	45,107.74	59,932.82	77,333.66	76,377.94
Cherokee*	40,861.78	40,954.17	39,982.51	39,880.63
Chilton	124,290.31	118,454.68	120,532.10	119,409.32
Choctaw	19,887.19	21,516.14	20,543.87	15,356.73
Clarke	64,083.66	71,735.17	97,762.44	80,460.11
Clay	3,326.19	2,650.37	2,849.40	2,190.40
Cleburne	8,862.65	7,596.16	7,639.88	7,537.82
Coffee	84,153.99	88,030.40	88,427.04	78,612.59
Colbert*	221,187.25	224,149.47	225,109.18	229,036.98
Conecuh	58,172.29	58,980.82	52,732.91	59,400.68
Coosa	4,187.70	7,142.68	4,747.57	6,116.86
Covington	74,446.99	79,605.11	85,937.29	106,946.59
Crenshaw	3,585.91	3,435.67	3,229.08	3,710.47
Cullman*	290,226.82	300,570.72	320,164.80	308,212.21
Dale	95,109.90	112,242.87	106,594.70	98,488.20
Dallas	315,709.28	442,652.80	430,604.85	458,191.36
DeKalb*	131,885.96	154,205.77	177,923.27	200,682.63
Elmore	153,649.78	156,256.60	167,893.47	180,769.42
Escambia	103,120.58	105,454.64	104,577.03	109,164.19

County	1997-98	1998-99	1999-00	2000-01
Etowah*	\$ 377,010.74	\$ 391,436.52	\$ 398,421.39	\$ 433,381.84
Fayette	13,489.67	15,027.89	12,507.63	13,132.53
Franklin*	41,829.28	32,872.56	31,763.78	40,324.18
Geneva	9,799.22	10,243.94	11,051.33	12,548.88
Greene	3,714.70	1,953.27	3,020.41	2,941.48
Hale	2,001.45	2,577.78	2,168.13	2,764.99
Henry	10,560.06	10,621.10	10,384.61	11,595.66
Houston	565,847.36	581,601.90	631,471.56	594,319.30
Jackson*	123,083.27	123,289.23	121,918.15	119,715.50
Jefferson	4,159,224.14	4,417,171.78	4,859,149.84	5,011,988.92
Lamar	2,877.50	3,234.29	3,556.85	3,609.47
Lauderdale*	149,057.08	226,212.41	257,979.99	276,852.40
Lawrence*	53,855.19	58,429.45	55,445.16	62,361.41
Lee	559,209.71	614,009.31	598,544.69	573,332.72
Limestone*	227,132.00	229,829.13	223,699.57	224,033.00
Lowndes			131.10	187.42
Macon	58,060.09	54,297.50	46,224.82	46,808.62
Madison*	2,278,805.46	2,455,731.01	2,542,691.75	2,548,462.09
Marengo	73,730.98	71,653.65	74,185.53	82,622.26
Marion*	57,827.48	67,241.92	64,118.42	49,927.78
Marshall*	428,190.18	424,084.76	428,551.50	383,048.85
Mobile	2,400,838.08	2,289,678.58	2,391,536.07	2,391,335.59
Monroe	75,494.43	65,351.75	72,684.04	73,215.92
Montgomery	1,486,801.98	1,606,561.44	1,710,964.65	1,675,618.44
Morgan*	585,963.28	651,405.58	639,087.50	619,370.18
Perry	9,076.72	9,946.03	11,370.93	9,542.36
Pickens	9,665.68	10,959.07	8,659.44	10,053.13

ALABAMA DEPARTMENT OF REVENUE

County	1997-98	1998-99	1999-00	2000-01
Pike	\$ 128,183.87	\$ 137,135.83	\$ 144,003.45	\$ 136,403.30
Randolph	25,864.71	22,682.29	31,661.63	27,795.64
Russell	83,782.79	106,883.88	158,551.25	168,693.76
St. Clair	117,176.95	122,564.68	132,207.72	138,124.93
Shelby	873,011.98	896,879.54	903,653.68	986,737.01
Sumter	66,471.42	70,932.43	68,023.39	65,514.51
Talladega	99,149.05	117,124.98	145,580.61	193,398.57
Tallapoosa	74,957.60	83,552.86	88,067.81	86,484.95
Tuscaloosa	957,790.50	1,115,754.90	1,076,764.99	1,093,838.80
Walker	75,665.33	105,962.05	127,620.59	108,029.51
Washington	3,107.33	2,825.38	2,727.11	2,588.07
Wilcox	26,770.06	33,016.35	34,128.40	34,924.07
Winston*	23,353.90	28,889.34	36,004.79	25,356.39
Out-of-State	737,116.57	731,936.96	655,443.94	716,739.44
TOTAL	\$25,245,516.55	\$26,580,452.84	\$28,617,099.32	\$29,158,728.69



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

County Sales, Use and Lodgings Taxes Collected by the State

County	1997-98	1998-99	1999-00	2000-01
Autauga	\$ 5,635,953.74	\$ 6,350,327.84	\$ 6,683,636.67	\$ 8,124,349.95
Baldwin*	24,913,757.73	29,693,579.89	33,815,164.71	15,161,506.99
Baldwin Co				
District	2,375,352.41	2,464,088.53	2,863,770.44	3,054,053.54
Barbour *	2,090,232.33	1,936,226.44	1,944,497.24	1,823,856.98
Bibb*	4,250.39	968.90	10,835.88	982.54
Blount*	12,544.81	11,192.51	8,744.02	12,924.44
Bullock*	2,643.78	3,555.42	1,687.37	2,526.76
Butler	2,121.15	459,941.93	1,457,009.03	1,416,561.84
Calhoun*	2,599.07	6,447.25	3,793.89	4,677.16
Calhoun				
Lodgings*	713.06	1,310.81	0.00	0.00
Chambers*	156,383.33	914,587.56	38,825.00	10,118.61
Cherokee	2,450,193.23	2,526,109.83	2,571,717.63	2,676,805.35
Cherokee				
Lodgings	37,558.85	37,642.92	37,993.32	40,016.64
Chilton*	20,690.29	13,092.30	15,074.15	27,253.09
Choctaw*	5,016.39	1,551.98	3,768.15	510.94
Clarke*	17,978.37	9,537.73	1,944.73	639.12
Clay*	626.52	1,468.10	8,648.98	3,535.04
Cleburne*			8,412.84	
Cleburne				
Lodgings*				4,637.59
Coffee	3,222,373.72	3,404,793.34	3,539,979.86	3,554,413.42
Colbert*	445,156.43	11,959.60	25,322.85	15,181.04
Colbert				
Lodgings*			2,693.35	0.00
Conecuh*	3,002.05	7,211.42	6,139.30	1,114.50
Coosa	2,780.76	3,786.07	301,010.49	267,828.66

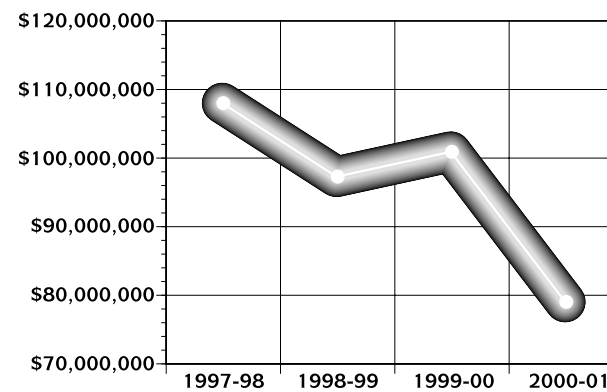
County	1997-98	1998-99	1999-00	2000-01
Covington* \$	5,046,281.95	\$ 5,028,202.70	\$ 734,685.27	\$ 22,651.04
Covington				
Lodgings*	2,135.19	40,977.38	10,720.85	762.71
Crenshaw	544,615.93	578,091.61	564,437.20	506,430.90
Cullman*	18,397,325.35	214,881.37	43,005.47	37,350.19
Cullman				
Lodgings*	268,474.52	15,236.79	70.87	0.00
Dale*	29,015.78	21,941.11	25,547.26	19,229.29
Dallas*	186.73	4,378.25	10,403.87	7,371.43
DeKalb*	3,003.76	1,064.58	5,729.32	7,057.38
DeKalb				
Lodgings			11,479.83	54,750.56
Elmore*	6,004.56	9,883.79	4,793.31	4,446.64
Escambia*	4,823.41	1,144.05	2,172.57	8,059.01
Etowah	3,878,081.49	7,461,581.57	7,696,941.08	8,110,494.70
Etowah				
Lodgings*	77,973.74	1,090.84	0.00	111.40
Fayette*	924,092.69	1,176,793.63	2,035,861.34	328,771.51
Franklin*	1,923.78	933.59	1,068.89	1,548.71
Geneva	930,992.93	977,205.08	986,304.46	986,842.68
Greene*	785.21	5,726.20	2,949.40	3,433.24
Greene				
Lodgings	3,061.59	3,146.98	2,760.28	3,173.04
Hale*	254.63	77.99	53.34	576.45
Henry*	1,610.24	2,299.44	3,051.95	5,014.09
Houston*	23,705.18	11,604.00	12,805.47	12,137.64
Jackson*	7,399,842.08	6,962,735.92	7,018,071.90	4,183,241.42
Jackson				
Lodgings*	49,291.52	51,680.16	57,272.57	37,750.61

ALABAMA DEPARTMENT OF REVENUE

County	1997-98	1998-99	1999-00	2000-01
Jefferson*	\$ 8,220.66	\$ 33,541.75	\$ 40,349.81	\$ 51,796.49
Lamar*	116.54	2,500.41	4,258.74	1,826.22
Lauderdale*	18,888.72	37,611.77	51,427.33	76,966.73
Lauderdale				
Lodgings	182,300.90	261,496.22	278,355.66	286,536.69
Lawrence*	3,170.43	990.64	2,341.22	9,748.70
Lee*	63,444.49	60,753.61	47,927.89	19,629.49
Lee Lodgings	275,936.32	298,803.31	327,824.22	311,078.63
Limestone*	8,659,022.45	9,157,778.71	10,039,772.22	7,780,857.41
Lowndes*	3,722.71	2,624.93	659.46	3,320.06
Macon*	11,153.15	1,445.58	4,152.12	1,798.84
Madison*	4,857,265.95	768,717.72	20,830.35	26,077.50
Marengo*	5,460.93	6,937.00	3,691.24	3,591.77
Marion	2,922,467.25	2,949,660.99	3,264,385.08	2,931,975.63
Marshall*	6,226.34	7,596.07	10,450.17	7,630.18
Marshall				
Lodgings*	1,687.38	196.34	1,124.21	110.62
Mobile*	5,185.36	8,340.30	17,154.72	19,342.37
Monroe*	6,458.08	987.78	6,180.00	12,194.51
Montgomery*	25,274.20	20,152.80	38,322.10	46,883.44
Morgan*	2,297.86	2,110.28	17,789.71	20,391.73
Perry*	2,836.43	2,192.05	468.44	2,099.84
Pickens*	10,238.97	19,933.18	5,354.79	2,659.91
Pickens				
Lodgings	5,767.36	5,478.40	4,047.22	4,289.11
Pike*	2,320.99	2,314.09	13,274.52	19,964.20
Russell	4,340,441.98	5,017,023.89	5,320,081.95	6,431,475.33
Russell				
Lodgings	65,205.80	75,677.83	82,848.10	85,201.15

County	1997-98	1998-99	1999-00	2000-01
St. Clair*	\$ 4,742.86	\$ 3,278.49	\$ 5,546.70	\$ 10,754.69
Shelby*	8,940.11	7,495.04	22,703.36	21,873.61
Shelby				
Lodgings*	0.00	0.00	0.00	0.00
Sumter*	47,153.26	5,181.34	1,646.30	1,780.69
Sumter				
Lodgings	12,225.66	14,039.15	14,150.78	19,546.35
Talladega	7,418,096.41	8,068,613.53	8,663,717.66	10,210,619.36
Tallapoosa*	5,433.91	2,170.80	2,613.45	8,250.49
Tuscaloosa*	4,174.62	2,832.94	6,473.04	20,246.61
Walker*	8,341.46	2,045.04	3,273.89	18,657.39
Walker				
Lodgings*	9,160.59	0.00	0.00	54.96
Wilcox*	5,619.86	8,742.94	16,185.08	513.15
Winston*	3,997.27	4,392.26	2,899.37	3,938.02
TOTAL	\$108,008,407.93	\$97,293,714.58	\$100,914,724.46	\$79,026,793.55

*State does not collect/administer local tax as of Sept. 30, 2001.



Municipal Sales and Use Taxes Collected by the State

City	1997-98	1998-99	1999-00	2000-01
Abbeville*	\$ 28.37	\$ 874.70	\$ 601.45	\$ 1,500.64
Adamsville*	28.07	119.30	13.43	149.72
Addison*	1,966.77	392.08	0.00	241.46
Akron	20,648.06	20,795.78	14,613.42	17,072.85
Alabaster*	320.28	916.13	2,267.19	9,850.93
Albertville*	2,801.01	939.68	3,929.13	5,368.11
Alexander City*	2,732.81	4,294.42	12,256.69	5,048.93
Aliceville*	50.20	1,498.21	161.46	527.13
Allgood	12,090.43	12,256.66	10,803.07	11,333.49
Altoona*	23.14	5.58	296.00	87.84
Andalusia*	4,235.37	6,770.57	6,535.62	4,335.62
Anderson	13,355.38	12,961.20	18,538.60	32,851.24
Anniston*	3,876.44	2,378.39	12,440.42	49,212.69
Arab*	4,233,003.61	4,627,787.78	4,653,101.76	2,384,268.37
Ardmore*	269,631.58	283,267.70	313,336.54	123,170.94
Argo	80,667.10	87,444.79	98,835.99	92,865.85
Ariton	64,474.20	60,458.64	66,961.01	65,371.17
Arley*	58,520.76	58,781.30	43,541.70	1,027.27
Ashford	443,125.74	486,405.55	481,686.56	485,089.67
Ashland	624,301.83	479,268.95	532,451.89	532,946.04
Ashville*	1,132.64	49.67	138.90	96.33
Athens*	5,479,700.96	5,877,535.65	6,113,164.19	5,338,860.24
Atmore*	1,994.52	1,397.82	3,168.07	1,592.67
Attalla*	2,823.85	130.29	441.73	16,140.90
Auburn*	6,239.93	5,833.39	6,837.73	15,960.93
Autaugaville	58,626.15	53,519.28	73,968.80	109,055.17
Baker Hill	11,986.92	26,940.25	61,103.60	70,220.80
Bay Minette*	2,425.95	4,055.70	6,297.23	10,148.59
Bayou La Batre	505,436.22	918,203.54	838,063.09	884,739.55

City	1997-98	1998-99	1999-00	2000-01
Bear Creek	\$ 28,392.19	\$ 30,752.57	\$ 46,598.14	\$ 21,663.41
Beaverton		5,075.40	8,507.34	9,494.85
Belk	12,703.26	11,335.99	9,361.58	10,050.70
Berry*	275.47	292.80	36.36	533.45
Bessemer	9,859,264.92	11,506,305.73	11,994,293.35	12,900,179.93
Birmingham*	17,085.70	26,793.57	43,709.32	111,647.64
Black	4,814.57	4,762.01	3,148.65	2,245.02
Blountsville*	269.88	132.58	61.92	477.72
Blue Springs	1,821.72	1,136.43	4,159.34	1,432.53
Boaz*	1,230.34	4,387.63	57,468.60	3,127.16
Boligee	21,306.21	20,845.84	26,927.62	14,485.48
Branchville*	45,264.36	45,644.49	70,295.57	52,922.31
Brantley*	0.00	11.29	0.00	112.12
Brent*	17.94	16.59	8.49	434.20
Brewton*	2,059.83	959.53	1,259.87	4,091.07
Bridgeport	254.71	306.40	4,410.50	6,651.13
Brighton	231,952.92	219,428.71	211,690.22	226,359.41
Brilliant*		18.16	55.05	314.03
Brookside	16,765.11	9,811.43	9,274.73	8,135.76
Brookwood*	4.33	1,052.92	2,295.48	705.84
Brundidge*	0.00	1,970.60	433.45	524.27
Butler*	2,033.80	2,310.09	2,673.76	1,559.49
Calera*	152.60	3,010.37	483.98	13,697.34
Camden*	568.69	477.13	8,049.19	94.32
Camp Hill*	813.08	92.13	24,365.21	82,988.13
Carbon Hill*	10.11	22.70	170.07	231.08
Carrollton	58,665.54	56,644.93	52,282.37	53,996.63
Castleberry	37,378.64	42,637.48	49,358.05	48,828.35
Cedar Bluff*	36.41	163.78	38.20	2,080.69

ALABAMA DEPARTMENT OF REVENUE

City	1997-98	1998-99	1999-00	2000-01
Centre*	\$ 490.51	\$ 358.61	\$ 2,063.00	\$ 10,838.66
Centreville*	49.47	140.90	1,035.65	17.40
Chatom	495,850.10	588,401.61	672,533.51	639,391.21
Chelsea*		18.62	39.21	2,879.52
Cherokee*	178.14	820.35	120.98	861.53
Chickasaw*	2,166.71	1,842.21	2,383.73	534.74
Childersburg	826.81	340.04	506,618.40	1,210,029.38
Citronelle*	1,360.19	1,471.91	1,825.85	4,325.30
Clanton	2,972,523.92	3,162,737.41	3,317,648.62	4,126,616.36
Clayhatchee	6,837.17	8,174.48	6,485.25	8,144.07
Clayton	212,833.59	196,440.39	237,999.16	287,823.10
Cleveland*	99,649.92	96,948.37	1,918.20	626.75
Clio	55,576.07	51,779.73	57,194.14	55,513.56
Coaling*			2,356.80	1.00
Coffee Springs	2,544.56	9,152.56	4,897.35	3,292.00
Coffeeville*				43.78
Coker				3,837.12
Collinsville*	12,198.60	5,426.94	29.08	20.85
Columbia	131,037.24	131,968.79	132,990.76	124,670.82
Columbiana*	107.31	94.80	572.54	1,398.71
Coosada*	3,293.28	24.38	826.76	0.00
Cordova*				36.49
Cottonwood	121,808.10	127,215.44	151,630.01	127,712.50
Courtland	64,540.62	72,078.71	71,182.03	47,932.09
Cowarts	129,801.59	128,070.34	141,547.16	69,908.55
Creola	208,735.81	222,942.89	266,800.16	243,797.61
Crossville*	826.50	1.93	703.36	12.20
Cuba*	60,525.49	67,954.60	97,521.49	91,635.90
Dadeville*	173.50	268.33	2,310.12	3,209.25

City	1997-98	1998-99	1999-00	2000-01
Daleville	\$ 582,471.71	\$ 943,513.80	\$ 979,352.75	\$ 993,351.57
Daphne*	152.90	1,398.20	9,340.24	1,949.87
Dauphin Island	224,976.94	256,942.05	262,253.86	277,347.90
Daviston	6,732.74	7,543.42	6,525.28	13,411.40
Deatsville		7,741.72	12,820.96	15,325.03
Decatur*	2,901.99	3,368.71	12,576.71	18,521.82
Demopolis	2,562,803.99	2,689,364.88	2,912,428.04	2,928,736.72
Detroit	0.58	3,371.69	5,795.90	10,265.21
Dora*	71.35	585.38	201.32	502.24
Dothan*	40,353.01	29,136.74	17,523.75	31,156.27
Double Springs*	335.84	31.82	298.54	11.76
Douglas*	3.98	1.18	60.39	69.58
Dozier	29,045.82	23,917.86	26,760.45	26,117.15
Dutton	28,651.65	40,514.28	35,693.47	44,744.60
East Brewton*	12.73	0.00	50.76	17.19
East Tallassee				3,376.55
Eclectic*	19.82	1.54	313.13	2,611.69
Elba	666,074.45	789,254.98	858,527.24	773,442.41
Elberta*	1.69	6,733.40	1,609.29	1,594.05
Eldridge	14,318.56	14,666.61	18,032.21	18,323.60
Elkmont	80,928.87	79,599.10	98,668.81	95,751.25
Elmore*				176.55
Emelle	8,354.59	15,824.04	13,271.45	7,135.47
Enterprise	7,399,606.28	7,737,665.12	7,964,719.69	8,055,606.06
Ethelsville*			37.34	5.06
Eufaula	3,006,549.46	4,010,479.01	4,618,579.45	4,407,512.40
Eutaw	176.83	3,043.50	227.15	8,999.08
Eva*			76.99	44.81
Evergreen	715,498.70	734,357.60	704,934.70	723,448.58

ALABAMA DEPARTMENT OF REVENUE

City	1997-98	1998-99	1999-00	2000-01
Excel	\$ 14,511.24	\$ 12,584.08	\$ 17,262.98	\$ 15,982.25
Fairfield*	95.74	573.24	684.65	1,419.53
Fairhope*		9.08	5.87	141.41
Falkville*	46.43	42.58	8.52	46.80
Faunsdale	15,736.53	16,863.16	18,141.26	18,648.88
Fayette*	1,330,123.75	1,164,779.48	178,192.22	16,438.44
Flomaton*	54.83	16.76	1,107.29	763.57
Floral*	159,062.82	183,531.92	3,477.51	121.83
Florence	20,500,910.73	20,956,600.97	21,693,812.29	21,175,005.77
Foley	189,466.86	3,418,652.63	4,693,354.05	4,655,574.44
Forkland*	8,535.74	5,134.18	2,960.76	612.46
Fort Deposit*	61.43	1,302.71	3,734.99	0.00
Fort Payne*	6,465.94	2,074.74	8,713.45	7,976.94
Franklin	18,125.70	22,424.51	18,413.83	22,850.74
Frisco City	75,268.82	76,280.34	119,169.80	74,416.53
Fulton	81,447.42	68,772.54	66,559.53	65,746.15
Fultondale	806,579.69	1,158,929.83	1,228,869.70	1,306,059.38
Fyffe*			28.00	51.77
Gadsden*	15,318,627.94	15,152,287.71	3,081,210.66	104,833.20
Gantt	15,414.87	16,528.91	36,450.86	357,953.57
Gardendale*	1,351.88	38.24	939.34	1,161.57
Gaylesville	8,662.03	9,946.81	12,870.15	14,375.59
Geiger	4,014.02	3,427.57	2,378.44	2,130.50
Geneva	1,403,345.48	1,420,219.27	1,417,987.80	1,408,915.58
Georgiana	257,200.10	290,469.31	280,367.88	280,197.62
Geraldine	186,950.00	204,776.25	210,300.54	84,724.43
Gilbertown	155,945.86	146,714.44	169,933.38	168,849.51
Glencoe*	443.60	1,184.17	425.17	98.81
Glenwood	3,775.62	4,937.98	4,675.46	5,127.93

City	1997-98	1998-99	1999-00	2000-01
Goldville	\$ 4,707.65	\$ 7,864.43	\$ 9,162.88	\$ 6,642.70
Goodwater	251,206.55	237,290.17	229,148.42	214,669.88
Gordo*	380.92	0.00	480.39	513.59
Gordon	11,986.89	8,894.92	8,499.41	9,468.33
Gordonville	3,932.01	1,202.85	2,618.91	2,657.00
Goshen	12,195.71	18,768.54	13,701.19	18,780.22
Grant	193,626.51	207,369.73	204,213.87	212,958.11
Graysville*	2.72	23.08	76.94	18.66
Greensboro*	54.48	11.49	137.39	296.33
Greenville	3,142,375.03	3,316,098.82	3,482,396.51	3,435,931.10
Grimes			0.38	20,115.37
Grove Hill	676,995.74	664,656.59	681,701.37	600,425.99
Guin*	227.63	57.57	110.20	618.07
Gulf Shores*	2,459.94	2,360.41	8,994.42	4,836.10
Guntersville	4,718,592.10	4,987,251.24	5,407,436.25	5,941,185.97
Gurley*	145.36	100.76	56.92	1,175.20
Hackleburg*	0.00	101.55	69.30	252.95
Haleyville*	2.79	136.68	615.46	8,012.91
Hamilton*	1,697.82	3,328.37	1,097.46	9,370.01
Hammondville	0.00	49.20	13,051.82	18,092.50
Hanceville*				5,198.00
Harpersville	144,266.62	154,404.85	169,876.91	197,133.81
Hartford	319,755.46	334,523.81	323,982.60	298,854.29
Hartselle*	515.54	302.74	1,110.44	2,034.90
Hayden	12,729.30	20,239.51	13,102.24	20,627.54
Hayneville*	76,532.03	95,752.97	112,115.53	97,939.79
Headland*	266.24	1,428.80	2,931.39	1,004.70
Heflin*	266.72	245.13	2,217.60	7,266.76
Helena*	257.47	522.78	228.08	366.72

ALABAMA DEPARTMENT OF REVENUE

City	1997-98	1998-99	1999-00	2000-01
Henegar*	\$ 399.61	\$ 130.85	\$ 71.04	\$ 553.10
Hillsboro*	0.00	27.57	20.06	298.99
Hobson City	14,647.38	15,534.48	31,665.03	14,781.87
Hodges*	4.02	0.00	0.00	0.19
Hokes Bluff*	284.63	106.16	76.43	379.31
Hollywood	69,484.76	58,773.26	51,096.70	52,009.97
Homewood	13,488,998.84	21,382,234.87	21,854,125.77	20,769,613.14
Hoover*	2,203.45	0.00	5,700.35	13,652.10
Hueytown*	303.88	1,689.03	310.17	6,473.42
Huntsville*	3,929.01	18,202.30	42,249.58	41,411.33
Hurtsboro	82,200.02	98,512.76	96,016.79	85,999.31
Hytop	1,037.89	3,718.90	6,851.33	6,162.62
Idler*	87.24	63.18	93.30	215.17
Irondale*	310.69	488.67	546.78	308.25
Jackson*	8,956.66	4,226.55	1,241.12	3,592.35
Jackson's Gap*	338.97	51.93	7.55	731.17
Jacksonville*	959.22	463.71	901.05	11,355.36
Jasper	774.22	2.43	2,218.36	3,641,541.64
Jemison*	57.24	0.00	23.06	102.33
Kansas	777.98	1,330.89	1,650.96	1,582.76
Kennedy	4,614.83	5,341.36	4,905.48	5,648.44
Killen	281,970.49	324,692.19	426,405.39	465,228.23
Kimberly*	5.32	1,235.95	632.95	21.36
Kinsey	55,116.81	64,454.53	65,586.63	35,422.00
Kinston	48,707.47	50,518.94	50,287.54	50,571.94
LaFayette	50,197.86	422,693.58	488,644.75	477,282.82
Lake View		37,324.20	59,715.56	65,079.97
Lanett*	2,330.29	317.40	602.18	1,634.61
Leeds	1,528.11	2,163.88	1,589.55	1,792,485.11

City	1997-98	1998-99	1999-00	2000-01
Leesburg*	\$ 80,782.60	\$ 72,911.28	\$ 36,407.95	\$ 3,082.65
Leighton*	34.46	0.00	1,336.44	31.87
Level Plains	49,551.77	46,706.68	46,039.56	44,638.67
Lexington*	660.92	7.51	1,964.55	14.08
Lincoln	495,154.15	678,146.97	869,520.42	1,235,597.67
Linden	186.45	68.78	153.55	100.32
Lineville	874.55	45.40	7,632.77	210.89
Lipscomb	0.00	0.00	0.37	315.22
Lisman	6,551.49	5,923.22	5,670.42	7,411.39
Littleville	560.47	0.00	0.00	4.27
Livingston*	587.41	2,618.93	582.25	374.91
Lockhart	8,796.65	10,435.63	9,841.09	8,747.79
Locust Fork	30,002.98	38,767.25	47,468.35	47,779.58
Louisville	67,286.57	75,290.88	59,658.50	62,749.86
Loxley	384,054.56	411,853.54	468,080.98	516,203.81
Luverne*	621.03	686.96	145.96	214.42
Lynn*			29.23	1.71
Madison*	3,172.01	1,644.05	3,805.38	8,779.31
Malvern	23,175.95	23,865.87	27,380.28	26,838.75
Maplesville*	674.03	0.00	12.11	2,844.94
Margaret	13,083.64	14,362.63	19,334.61	15,060.56
Marion	376,111.17	400,793.46	449,850.85	396,339.09
McIntosh	207,141.86	154,751.73	198,665.53	219,856.62
McKenzie	26,752.51	24,332.72	21,816.05	27,030.17
Mentone	35,460.95	35,787.37	38,353.31	37,366.89
Midfield	1,528,000.45	1,632,683.69	1,734,733.26	1,801,104.12
Midland City	222,394.80	277,570.40	259,383.78	242,437.31
Millbrook*	1,503.59	133.76	493.42	3,216.65
Millport	96,886.31	96,848.67	149,709.05	131,259.26

ALABAMA DEPARTMENT OF REVENUE

City	1997-98	1998-99	1999-00	2000-01
Millry	\$ 101,329.66	\$ 112,628.33	\$ 103,124.83	\$ 92,562.26
Mobile*	2,759.90	3,866.03	16,240.87	28,753.33
Monroeville*	1,924.63	310.31	1,146.23	726.50
Montevallo*	184.57	110.36	21.19	6,534.88
Montgomery*	14,389.91	21,598.50	30,222.37	39,987.58
Moody	1,502,612.50	1,547,464.74	1,534,777.97	1,399,685.78
Morris*	147.56	5.01	48.16	31.94
Mosses	0.74	1,305.10	146.20	2,643.01
Moulton*	1,169.78	163.81	193.03	517.31
Moundville*	86.64	70.49	366.30	367.14
Mt. Vernon*	0.00	52.46	3.89	11.86
Mountain Brook*	111.08	6.11	67.10	749.10
Mountainboro	54,471.70	40,492.52	36,387.54	19,949.91
Mulga*				31.02
Muscle Shoals	7,665,056.85	7,631,480.58	8,286,789.62	8,659,615.58
Myrtlewood	7,435.79	5,423.34	2,667.53	3,542.09
Napier Field	28,935.77	30,882.81	32,988.10	19,511.86
Nauvoo*				30.61
Needham	3,001.46	3,763.71	2,874.96	3,238.61
New Brockton*	11.45	6,271.82	2,399.41	146.09
New Hope*	79.74	121.14	66.16	94.06
New Site	62,912.50	63,545.74	61,431.02	63,365.79
Newbern	4,839.39	4,337.47	5,982.00	5,304.28
Newton*	59,041.46	62,770.84	68,684.78	66,707.36
Newville	14,203.05	14,203.42	19,596.91	19,787.07
North Courtland	13,440.44	11,101.55	10,149.64	9,167.99
Northport*	753.14	339.32	119.21	5,518.97
Notasulga	55,800.52	56,588.94	93,543.78	122,338.65
Oak Grove	291,828.67	308,015.52	326,640.45	298,315.71

City	1997-98	1998-99	1999-00	2000-01
Oakman	\$ 52,664.46	\$ 58,042.86	\$ 62,304.66	\$ 62,680.10
Odenville	142,991.61	156,723.90	150,420.72	186,680.13
Ohatchee*	156.74	1,155.71	30.11	810.73
Oneonta*	89.79	181.68	226.60	10,680.61
Opelika*	7,056.05	10,398.40	8,842.01	1,999.43
Opp*	1,189,301.07	1,185,851.45	1,142,343.43	673,352.57
Orange Beach*	4,027.09	25,811.39	1,948.68	3,681.97
Owens Cross Rds.	66,349.80	88,739.52	84,838.05	90,123.39
Oxford	11,489,956.64	12,288,984.01	12,575,789.01	14,203,119.70
Ozark*	214.62	6,797.42	4,903.41	23,481.40
Parrish	143,215.86	170,683.31	176,441.77	111,602.96
Pelham*	3,114.97	299.44	2,496.95	8,644.87
Pell City*	522.83	1,986.04	1,313.95	11,357.83
Pennington	76,075.78	150,560.61	106,789.95	124,171.48
Phenix City	7,367,505.17	8,339,302.01	8,607,342.15	9,026,699.10
Phil Campbell*	37.89	105.51	705.04	164.13
Pickensville	16,711.13	16,668.64	12,717.80	15,523.47
Piedmont*	586.82	42.15	116.97	8,956.90
Pike Road	2,309.30	13,224.02	20,433.28	22,401.48
Pinckard	39,685.19	40,067.22	46,289.61	36,619.01
Pine Hill	115,232.14	123,617.10	122,917.45	125,454.27
Pine Ridge*				211.20
Pisgah	25,268.84	26,782.48	23,155.96	26,988.16
Pleasant Grove	741,753.73	937,480.75	990,135.33	836,993.13
Powell*	574.86	43.14	265.53	226.27
Prattville*	4,229.57	2,855.31	52,713.53	16,466.03
Priceville*	175,566.66	115,769.68	3,245.11	17,986.35
Prichard	3,171,690.53	3,132,864.96	3,677,665.04	3,459,145.99
Ragland*	2,649.88	95.64	55.78	1.27

ALABAMA DEPARTMENT OF REVENUE

City	1997-98	1998-99	1999-00	2000-01
Rainbow City	\$2,649,539.83	\$3,136,186.97	\$3,302,418.45	\$3,364,200.09
Rainsville*	665.27	1,137.23	47,032.69	281.96
Ranburne*	380.79	430.29	222.56	258.43
Red Bay*	57.19	0.00	6,600.50	52.34
Red Level	40,341.91	40,736.56	36,460.56	34,552.37
Reece City	10,334.97	13,579.59	12,947.31	16,302.70
Reform*	23.89	152.40	85.13	201.27
Rehobeth	39,860.01	37,660.14	41,797.60	36,320.23
Repton	33,487.18	35,240.36	39,490.16	40,620.82
Ridgeville	2,842.93	1,499.93	2,220.87	1,986.87
River Falls	51,411.75	54,929.63	56,746.75	59,908.58
Riverside*	3,855.56	126.38	0.00	59.20
Riverview	36,288.05	9,337.21	9,102.10	9,380.65
Roanoke	29.88	157.52	1,688,688.63	1,767,244.26
Robertsdale*	61.08	223.15	7,900.92	4,585.86
Rogersville	166,538.54	190,565.34	186,423.09	270,446.44
Rosa*		7.79	2.27	0.00
Russellville*	3,210.45	216.02	364.47	938.79
Rutledge*	1,535.66	4.55	0.00	1.00
Saint Florian	10,288.81	60,845.31	60,020.31	71,192.65
Samson	296,025.56	296,854.92	297,455.53	305,716.13
Sand Rock*	10,745.80	220.61	0.00	8.48
Saraland	47.03	25.51	2,904,078.85	5,693,062.15
Sardis City*	0.00	131.72	0.00	20.33
Satsuma*			6,227.20	520.21
Scottsboro*	6,278.68	15,250.32	6,264.41	10,577.44
Section*	9.14	146.66	3.75	0.83
Selma	10,909,755.67	11,107,194.58	11,538,884.82	11,080,364.00
Sheffield	2,013,927.87	2,025,448.15	2,232,327.10	2,064,429.18

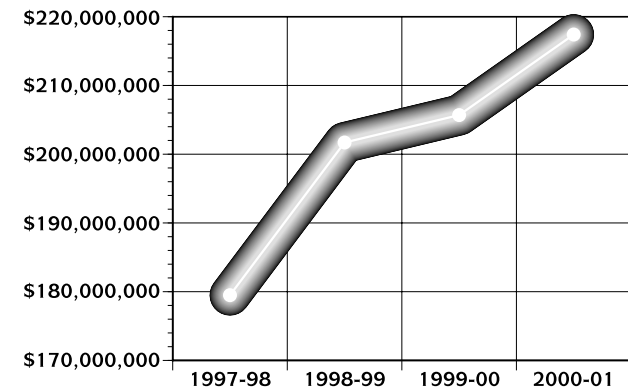
City	1997-98	1998-99	1999-00	2000-01
Shorter*	\$ 150,595.45	\$ 147,568.33	\$ 167,293.55	\$ 69,010.53
Silas	30,465.60	32,438.88	39,392.26	38,073.15
Silverhill*	72.87	281.75	359.76	146.42
Sipsey	16,115.90	16,259.22	22,304.61	24,792.09
Skyline*		69.36	0.00	0.85
Slocomb	160,998.94	184,686.87	208,413.92	219,895.99
Snead*	63.03	0.00	0.00	0.00
Somerville	24,579.72	17,775.21	23,628.40	20,620.06
Southside*	182.82	12.39	705.37	991.58
Spanish Fort*	152.74	1,840.80	9,055.63	0.00
Springville	339,398.04	369,674.19	384,815.03	384,799.39
Steele*	111,239.57	90,403.68	123,269.31	89,494.73
Stevenson*	518.47	770.18	7,383.64	37,225.95
Sulligent*	371,275.89	352,295.63	353,723.53	331,103.80
Sumiton	90.97	1,715.71	25.91	10,143.01
Summerdale*	206,955.70	274,736.89	322,708.38	227,139.60
Susan Moore	9,556.98	10,202.63	11,028.44	9,589.19
Sweet Water	42,380.13	32,818.21	38,230.30	37,234.41
Sylacauga	5,080,169.68	5,266,242.34	5,583,498.08	5,674,122.59
Sylvan Springs*	16.07	0.00	59.37	3.14
Sylvania*	0.20	0.00	0.00	679.98
Talladega	6,174.91	2,768.29	665,350.16	5,059,276.15
Tallassee	1,677,530.04	1,685,773.25	1,825,848.93	1,934,697.39
Tallassee East	85,734.67	83,314.47	51,072.24	52,067.70
Tarrant*	357.94	8.98	182.59	12,382.81
Taylor	62,220.01	72,236.45	84,446.32	74,847.24
Thomaston	19,823.75	17,944.56	18,232.76	17,314.60
Thomasville*	6,637.39	5,851.66	4,798.29	1,106.69
Thorsby	82,456.51	97,987.01	162,154.36	157,529.39

ALABAMA DEPARTMENT OF REVENUE

City	1997-98	1998-99	1999-00	2000-01
Town Creek*	\$ 92.06	\$ 0.00	\$ 22.58	\$ 70.31
Toxey	18,523.87	20,629.49	15,901.53	13,975.68
Trafford	43,202.97	44,458.19	55,583.92	51,469.80
Triana	13,217.67	15,266.81	21,804.45	18,745.43
Trinity*		412.81	22.82	1,867.64
Troy	3,135,846.62	3,410,035.95	3,681,763.47	3,825,441.29
Trussville	2,930,214.71	3,265,538.08	4,233,397.71	6,932,406.35
Tuscaloosa*	3,601.01	2,177.87	3,048.34	37,271.25
Tuscumbia*	516.33	3,380.21	1,983.39	6,212.32
Tuskegee*	1,079.11	1,085.28	929.96	175.84
Union Grove	7,384.60	31,923.58	15,851.87	11,049.07
Union Springs*	1,915.41	4,815.34	153.62	262.37
Uniontown*	654.92	0.00	1.50	702.61
Valley*	511.88	755.02	281.33	7,930.07
Valley Head	34,877.58	27,423.57	38,554.65	26,764.30
Vance	87,577.78	147,467.29	175,786.78	152,801.18
Vernon*	82.73	22.51	4,198.11	450.45
Vestavia Hills*	679.66	1,195.68	1,007.46	6,987.10
Vina*	14.52	0.83	13.51	13.93
Vincent*	145.62	0.00	48.71	380.00
Wadley	111,326.77	124,090.09	146,971.40	142,780.29
Waldo	3,828.92	5,880.73	5,996.06	8,218.05
Walnut Grove	64,892.07	46,577.10	55,817.95	50,965.16
Warrior*	147.36	0.00	926.15	11,299.73
Waterloo	11,083.57	11,925.81	10,453.14	4,132.93
Waverly				14.29
Weaver	45,773.36	170,381.16	185,193.73	195,865.12
Webb*	1,775.92	3,957.74	1,440.98	45.11
Wedowee*	360.14	306.88	85.00	147.68

City	1997-98	1998-99	1999-00	2000-01
West Blocton*	\$ 513.93	\$ 1,910.41	\$ 607.81	\$ 10.69
Weston*	227.27	0.00	0.00	0.00
Wetumpka	1,930,297.09	2,025,637.58	2,612,452.73	3,304,407.38
White Hall	24,511.82	7,572.92	7,754.15	8,684.36
Wilmer*	26.89	0.00	0.00	0.00
Wilsonville*	23.78	23.07	2,220.06	712.47
Wilton	78,010.03	46,592.93	50,964.93	40,002.67
Winfield*	1,268,947.12	1,392,176.11	1,325,785.37	501,507.09
Woodland	39,553.31	41,928.96	44,185.97	40,605.78
Woodville	5,339.46	9,643.70	15,087.85	18,580.68
Yellow Bluff	4,231.50	9,656.02	6,915.38	6,945.03
York*	775.53	5.23	31.93	1,390.59
TOTAL	\$179,492,225.12	\$201,698,935.65	\$205,689,481.61	\$217,407,563.91

*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2001

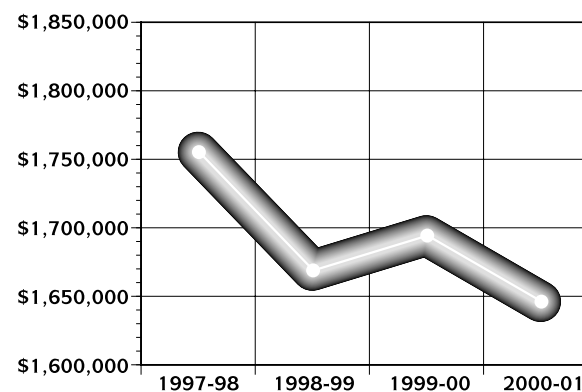


County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

County	1997-98	1998-99	1999-00	2000-01
Blount*	\$119.27	\$0.00	\$0.00	\$0.00
Cullman	485,044.66	476,713.04	449,879.89	439,751.21
Jackson	809,000.08	794,394.30	823,685.94	808,124.63
Lowndes	201,261.46	189,969.29	201,784.84	192,320.63
Perry*	54,728.86	0.00	3,136.08	0.00
Sumter	205,087.21	207,826.61	215,833.51	205,912.54
TOTAL	\$1,755,241.54	\$1,668,903.24	\$1,694,320.26	\$1,646,109.01

*ADOR does not administer.



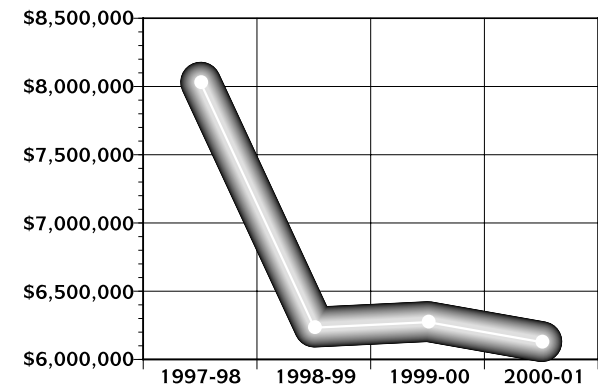
County Tobacco Taxes Collected by the State

Net Distributions

County	1997-98	1998-99	1999-00	2000-01
Barbour	\$121,484.99	\$113,179.99	\$109,655.44	\$105,312.00
Bibb*	40,936.67	0	0	0
Bullock	47,326.30	48,280.92	54,349.28	48,029.95
Calhoun*	36.1	0	0	0
Chambers*	233,093.03	0.27	0	0
Cherokee	192,095.12	188,471.17	203,267.10	202,788.34
Clarke*	1,348.69	0	0	0
Clay	57,457.30	57,154.45	99,653.90	162,340.79
Cleburne*	22,779.62	0	0	0
Coffee	195,563.02	196,511.02	205,152.00	185,436.00
Coosa	36,207.07	36,423.84	35,191.88	37,461.50
Crenshaw	60,355.30	72,099.03	80,040.44	75,013.31
Cullman*	155,954.44	0	0	0
Dale	184,857.85	204,323.99	217,812.52	203,620.17
DeKalb	78,626.99	61,676.28	53,027.83	21,836.12
Etowah*	132,275.09	0	0	0
Fayette	77,394.97	81,030.95	92,921.43	88,499.28
Franklin	203,746.20	179,071.85	193,606.14	229,099.58
Geneva	141,412.45	134,516.77	131,107.48	126,733.29
Greene*	41,780.29	3,758.06	0	0
Hale*	20,122.34	0	0	0
Henry	55,649.38	57,119.19	60,801.08	57,067.55
Houston	493,352.32	492,803.01	538,002.25	542,890.47
Jackson	307,573.49	301,783.40	324,211.40	317,082.64
Lamar*	33,508.24	0	0	0
Limestone	310,139.47	350,573.31	339,749.47	326,035.19
Lowndes	38,555.03	41,760.09	41,498.25	41,271.26
Macon*	60,208.83	0	0	0
Marion	134,960.52	142,720.95	158,751.43	140,483.97

County	1997-98	1998-99	1999-00	2000-01
Marshall*	33.53	0	0	0
Mobile	2,409,479.13	2,448,539.64	2,106,336.13	1,917,286.89
Perry*	11,053.82	0	0	0
Pike*	149,060.13	16,128.73	0	0
Randolph	99,446.17	99,789.93	169,012.49	292,478.47
Russell	266,133.68	254,838.81	268,301.00	256,969.88
Shelby*	3,327.51	0	0	0
Sumter	70,285.36	78,206.38	74,841.63	74,784.79
Talladega	466,523.62	481,685.67	556,988.19	495,992.90
Tuscaloosa*	536,407.52	130.59	0	0
Walker*	348,386.95	2,179.14	9,299.82	0
Washington	103,212.77	55,680.35	114,865.22	143,073.97
Wilcox*	50,869.96	0	0	0
Winston	38,777.94	36,521.83	38,848.47	38,920.32
TOTAL	\$8,031,799.20	\$6,236,959.61	\$6,277,292.27	\$6,130,508.63

*ADOR no longer administers local tax.



Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2000, through Sept. 30, 2001

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 among 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, 20%; counties and municipalities served by TVA, 75%; and dry counties and municipalities not served by TVA, 5%.

TVA-Served Counties		Dry Non-Served Counties	
Calhoun	\$ 85,285.09	Bibb	\$ 217,158.73
Cherokee	691,796.05	Blount	247,011.89
Colbert	4,248,171.50	Chilton	249,127.69
Cullman	3,054,068.23	Clarke	268,319.60
DeKalb	2,058,087.12	Clay	206,677.13
Etowah	120,993.20	Coffee	324,404.89
Franklin	1,368,116.70	Fayette	220,296.97
Jackson	6,908,450.01	Geneva	258,283.71
Jefferson	1,545,236.43	Lamar	218,383.23
Lauderdale	3,621,736.56	Marion	260,541.73
Lawrence	1,340,559.00	Monroe	236,249.55
Limestone	4,451,725.53	Pickens	239,353.93
Madison	12,506,308.39	Randolph	229,168.20
Marshall	4,135,974.69	Walker	364,814.63
Morgan	9,887,804.42	Washington	204,969.50
Winston	147,107.42	TOTAL	\$3,744,761.38
TOTAL	\$56,171,420.34		

State General Fund	\$14,979,045.42
Total FY 2000-01 Distributions	\$74,895,227.14

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 are to be distributed to the Department of Conservation and Natural Resources for various outlay purposes and to the Foster Children Program until Sept. 30, 2002. Beginning Oct. 1, 2002, the Department of Conservation and Natural Resources will receive \$5 million annually and the balance of the funds will accrue 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 provides that excess use tax revenues generated by eliminating the timely-filing discount are to be distributed to the Department of Conservation and Natural Resources during the period June 1, 2001, through Sept. 30, 2002. Beginning

Oct. 1, 2002, the lesser of \$500,000 or the entire amount will be distributed to the Department of Human Resources; any balance of funds will be 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 do 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, 2000, through Sept. 30, 2001.

Fiscal Year 2000-01	Sales Tax	Use Tax
Oct-00	\$ 857,949.08	\$ 0.00
Nov-00	873,981.74	0.00
Dec-00	842,350.63	0.00
Jan-01	1,376,007.56	0.00
Feb-01	859,849.46	0.00
Mar-01	899,467.99	0.00
Apr-01	1,021,466.20	0.00
May-01	927,040.79	0.00
Jun-01*	1,179,893.83	0.00
Jul-01**	1,185,168.87	301,226.34
Aug-01	1,104,625.85	287,691.19
Sep-01	1,163,174.19	284,840.76
Total	\$12,290,976.19	\$873,758.29
Annual Totals	\$13,164,734.48	

*Discount cap on sales tax reduced from \$900 to \$400 per month

**Timely-filing use tax discount eliminated

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								
SUB	Automotive Dismantler License	All								
SUB	Automotive Recon/Rebuild Fee	All								
IC	Business Privilege Tax	(1)			(1)					
SUB	Cellular Radio									
	Telecommunications Services Tax	Balance								(2)
SUB	Coal Severance Tax (13.5 cents per ton)	(3)								
SUB	Coal Severance Tax (20 cents per ton)				(4)	(4)				
SUB	Contractors' Gross Receipts Tax						85%		15%	
IC	Corporate Shares Tax	All (5)								
PT	Deeds and Assignments	38.461%	46.154%						15.385%	
SUB	Dry Cleaning Trust Fund Fee									(6)
IC	Estate Tax	All								
IC	Financial Institutions' Excise Tax	25% (7)			25%	50%				
SUB	Forest Products' Severance Tax									(8)
PT	Freight Line R.R. Equipment Tax	All								
SUB	Gasoline Tax			(9)	(9)	(9)		(9)		
SUB	Gasoline Aviation and Jet Fuel									(10)
SUB	Hazardous Waste Fee	(11)			(11)					(11)
SUB	Horse Wagering Fee	All								
SUB	Hydro-Electric K.W.H. Tax		42%				58%			
IN	Illegal Drug Tax	All								
IC	Income Tax	(12)	bal (12)							
MV	International Fuel Tax Agreement			(13)	(13)	(13)		(13)		(15)
MV	IRP Registration Fees			(14)	(14)	(14)				(15)
SUB	Lodgings Tax	(16)			(16)					(16)
SUB	Medicaid Nursing Facility Tax									(17)
SUB	Medicaid Pharmaceutical Services Tax									(17)
MV	Miscellaneous Tags			All						
SUB	Motor Carrier Fuel Tax			(13)	(13)	(13)		(13)		
SUB	Motor Carrier Mileage Tax			bal (18)						
SUB	Motor Fuels (Diesel)			All						
MV	Motor Vehicle Title Fees	All								
SUB	Oil and Gas Privilege Tax	(19)			(19)	(19)				
SUB	Oil and Gas Production Tax (2%)	All								
SUB	Oil Lubricating Tax	(20)		(20)	(20)	(20)				
SUB	Oil Wholesale License Tax	All								

ALABAMA DEPARTMENT OF REVENUE

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
SUB	Pari-Mutuel Pool Tax	All								
SUB	Playing Cards Tax	All								
SUB	Rental or Leasing Tax	60% (21)	40%							
SUB	Sales Tax	(22)	(22)		\$378,000			(22)	\$1,322,000 (22)	
IN	Salvage Vehicle Inspection Fee									(23)
SUB	Store License		All							
SUB	Tobacco Products (Cigarettes) Tax	36.37%	30.30% (24)				12.12% (25)	6.06%	6.06%	9.09% (26)
SUB	Tobacco Products (Tobacco) Tax		All							
FO	TVA Electric	Balance			(27)					
SUB	Underground and Aboveground Storage Tank Trust Fund Charge									(28)
SUB	Use Tax	(29)	(29)					(29)		
SUB	Utility Gross Receipts Tax		Balance (30)				(30)			
SUB	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) Proceeds are deposited into the State Treasury to pay any outstanding bonds issued by the Alabama Revolving Loan Fund Authority. The remaining proceeds are deposited into the State General Fund.
- (3) 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.
- (4) 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.
- (5) Repealed for all tax years beginning after Dec. 31, 2001. (Reference Act 99-665, Act 2000-705, and Constitutional Amendment 662.)
- (6) Alabama Dry Cleaning Environmental Response Trust Fund.
- (7) Effective Oct. 1, 2000, any taxes collected from a financial institution that does not maintain an office in the State are distributed exclusively to General Fund.
- (8) 100% Special State Forestry Fund administered by the State Forestry Commission.
- (9) 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 is 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.
- (10) Department of Aeronautics.
- (11) 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.
- (12) That portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to the Education Trust Fund.
- (13) 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.
- (14) Of Alabama's share – 64.75% to State Road and Bridge Fund; balance distributed to counties and municipalities.
- (15) Prorated to participating states.
- (16) 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.
- (17) Alabama Health Care Trust Fund.
- (18) Administrative cost to Public Service Commission.
- (19) 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.
- (20) 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).
- (21) Effective Jan. 1, 2001, all revenues designated for General Fund.
- (22) Sales tax on automotive vehicles – 75%, Education Trust Fund; 25%, General Fund.
Excess Vendor Discount Cap revenue allocated to Conservation for capital outlay purposes and to Foster Children Program. Effective Jan. 1, 2001, sales tax on automotive vehicles – 58%, Education Trust fund; 42%, General Fund. (Discount cap revenues to state parks and Foster Children's Program.)
- (23) Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
- (24) Effective Jan. 1, 2001, the 30.30% distribution was transferred to the General Fund.
- (25) Mental health facility construction; balance – 30%, Health; 70%, Mental Health.
- (26) Debt service of IDA bonds; balance – 36%, Health; 64%, Mental Health.
- (27) TVA-served counties, 75%; Dry non-TVA-served counties, 5%.
- (28) 100% to the Alabama Underground and Aboveground Trust Fund.
- (29) Use tax on automotive vehicles – 75%, Education Trust Fund; 25%, General Fund. Effective Jan. 1, 2001, use tax on automotive vehicles – 58%, Education Trust Fund; 42%, General Fund. (Discount cap revenues to Department of Conservation and Natural Resources.)
- (30) Pursuant to Act No. 92-623, the distribution of the Utility Gross Receipts Tax changed effective Oct. 1, 1992, to: \$14,600,000, Special Mental Health Trust Fund; Balance, to Education Trust Fund.

Department of Revenue Division / Section Abbreviations:

FO – Financial Operations Section; IC – Individual & Corporate Tax; IN – Investigations; MV – Motor Vehicle; PT – Property Tax; SUB – Sales, Use and Business Tax.