

State of Alabama



Department of Revenue **2003 Annual Report**



2003 Annual Report

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

Equal Employment Opportunity Policy

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

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

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

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

Table of Contents

<i>The Organization</i>	3
<i>2003 Legislative Highlights</i>	10
<i>Taxpayer Service Centers</i>	14
<i>Statistical Summary</i>	15

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Organization

The following section contains an overview of the organizational structure of the Revenue Department covering the period Oct. 1, 2002, through Sept. 30, 2003. 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 manage-

ment 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 his staff.

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. Since its creation in 1997, the office has expanded to include specific auditing functions related to the newly created Revenue Tax Specialist employee classification. Revenue Tax Specialists assigned to the Office of Tax Policy are tasked with complex auditing responsibilities related to various tax areas including: transfer-pricing tax schemes; "anti-Geoffrey" provisions as they relate to intangibles between related parties; ADOR Commissioner's powers as defined in Section 482 of the Internal Revenue Code relating to the distribution and allocation of allowances between controlled entities; complex sales, use, rental, and utility tax matters; and matters involving apportionment provisions associated with the Multistate Tax Commission (MTC).

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.

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

Human Resources Division

The Human Resources Division is responsible for the following:

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

Individual and Corporate Tax Division

The Individual and Corporate Tax Division has the following responsibilities:

- Administers and collects Alabama's individual income tax, corporate income tax, estate tax, financial institutions excise tax, and the business privilege.
- Conducts audits of individual Alabama taxpayers and corporations doing business in Alabama, as well as audits of various tax incentive programs.
- Provides taxpayer assistance at each of the nine taxpayer service centers located across the state.

Sections

Field Operations

Tax Administration

Audit and Assessment Activity

Field Operations

For fiscal year 2002-03, Field Operations completed 5,664 field audits and 18,053 office audits, resulting in audit production of \$117,487,060. Entered 16,544 preliminary assessments totaling \$41,547,130 and 12,760 final assessments totaling \$19,164,090. Audit collections totaled \$13,392,365.

Tax Administration

For fiscal year 2002-03, Tax Administration processed 2,404,719 returns and adjusted 190,516 returns resulting in additional revenues of \$46,632,616. Entered 16,688 preliminary assessments totaling \$16,171,494 and 79,788 final

assessments totaling \$47,702,968. Collections, less refunds, totaled \$2,359,040,088.74.

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.
- 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 2002-03, the Audit Section of the Motor Vehicle Division conducted 232 compliance audits under requirements of the International Registration Plan and 68 audits under the International Fuel Tax Agreement.

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 2002-03 property tax assessments for airlines, railroads, and public utilities totaled \$14,270,980,400 in market value with an assessed value of \$4,007,980,400. License tax assessments for freightlines totaled 283 companies with an assessed value of \$80,073,098.75 and resulted in total tax collections of \$2,802,558.45.

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 210 local sales, use, and lodgings taxes and some 31 county tobacco, fuel, and minerals taxes.

Sections

Business and License Tax

Field Operations

Sales and Use Tax

Special Projects

Audit and Assessment Activity

Sales and Use Tax Section

During fiscal 2002-03, the Sales and Use Tax Section conducted 2,978

audits. Audit collections, refund reductions, and assessments totaled \$46,162,382.

During fiscal 2002-03, the section entered 2,284 preliminary assessments, totaling \$22,971,930 and 3,956 final assessments, totaling \$7,915,535.

Business Tax Section

During fiscal 2002-03, the Business Tax Section conducted 210 audits. Audit collections, refund reductions, and assessments totaled \$7,630,626.02. Issued 1,237 license citations, totaling \$238,867.17 and conducted 151 reviews.

During fiscal 2002-03, the section entered 167 preliminary assessments, totaling \$191,385.21 and 241 final assessments, totaling \$1,775,676.59.

FY 2003 Legislative Highlights

The following synopses highlight significant revenue-related legislation passed during the 2003 Regular Session of the Alabama Legislature.

LOCAL LEGISLATION

2003-127 (H. 720) Marshall County; Additional Property Tax

Constitutional amendment to increase property taxes in Marshall County by three mills, to be used for fire protection and emergency services.

2003-132 (H. 46) Pickens County; Additional Issuance Fee on Vehicles, Tractor Trailers, Etc.

Authorizes the Pickens County Commission to levy an additional issuance fee of up to \$10 on each automotive vehicle license plate or watercraft decal. *Effective Sept. 13, 2003.*

2003-134 (H. 41) Barbour County; Additional Property Tax

Constitutional amendment to levy an additional ad valorem tax of six mills for educational purposes in Barbour County.

2003-135 (H. 44) Barbour County; Additional Tobacco Tax

Authorizes the Barbour County Commission to levy an additional tax of five-cents per pack on cigarettes and other tobacco products. The Alabama Department of Revenue may be asked to collect and administer the new tax. *Subject to voter approval.*

2003-136 (H. 42) Barbour County; Additional Sales and Use Tax

Authorizes the Barbour County Commission to levy an additional one-cent sales and use tax in Barbour County. *Subject to voter approval.*

2003-143 (H. 492) Lowndes County; Additional Sales and Use Tax

Authorizes the Lowndes County Commission to levy a one-cent sales and use tax. This tax shall terminate upon ratification and receipt of at least an eight- mill ad valorem tax for Lowndes County. *Effective Sept. 1, 2003.*

2003-144 (H. 473) Perry County; Additional Property Tax

Authorizes Perry County to levy an additional nineteen mills in the county to be used for educational purposes, E911, and the cities of Uniontown and Marion. *Subject to voter approval.*

2003-146 (H. 317) Shelby County; Additional Property Tax

May increase the property tax levy in *School District No. 2* in Shelby County from the current 11 mills to 20 mills. *Subject to voter approval.*

2003-149 (H. 424) Escambia County; Additional Property Tax

May increase the property tax levied in Escambia County from the current three mills to a maximum of 13 mills. *Subject to voter approval.*

2003-166 (H. 449) Washington County; Additional MV Issuance Fee

Adds an additional issuance fee of \$20 for each license plate or decal in Washington County. *Effective July 1, 2003.*

2003-168 (H. 596) Choctaw County; Clarifies Tax on Little Cigars

Amends *Act 2001-913, 2001 Third Special Session*, to clarify that the tobacco products tax of ten cents shall apply to little cigars. *Effective June 13, 2003.*

2003-172 (H. 414) City of Birmingham; Additional Property Tax

Authorizes the City of Birmingham to increase ad valorem taxes by ten mills for the city school system. *Subject to voter approval.*

2003-189 (S. 499) Marshall County; Additional Property Tax

Requires the Marshall County Commission to levy an additional ad valorem tax equal to three mills outside the city limits of Albertville, Arab, Boaz, and Guntersville; to be used for fire protection and emergency services. *Subject to voter approval.*

2003-213 (H. 640) Randolph County; Additional Tobacco Tax

Authorizes the Randolph County Commission to levy and collect a tax of \$0.25 per pack on cigarettes, chewing tobacco, snuff, and paper, and a tax of \$0.12 per cigar. This Act repeals Act No. 89-488 and Act No. 2000-144. *Effective Aug. 1, 2003.*

2003-220 (H. 639) Clay County; Additional Tobacco Tax

Authorizes the Clay County Commission to levy and collect a tax of \$0.25 per pack on cigarettes, chewing tobacco, snuff, and paper, and a tax of \$0.12 per cigar. This Act repeals Act No. 89-501 and Act No. 2000-145. *Effective Aug. 1, 2003.*

2003-237 (H. 717) Chilton County; One-Cent Sales and Use Tax

Authorizes the County Commission to levy a one-cent sales and use tax in the county to be used for roads, schools, and capital improvements. *Subject to voter approval.*

2003-248 (H. 638) Chambers County; Additional Tobacco Tax

Authorizes the Chambers County Commission to levy and collect a tax of \$0.25 per pack on cigarettes, chewing tobacco, snuff, and paper, and a tax of \$0.12 per cigar. This Act repeals Act No. 89-381, Act No. 89-507, and Act No. 2000-376. *Effective Aug. 1, 2003.*

2003-267 (H. 583) City of Prattville; Increase Sales And Use Tax

Increases the general sales and use tax levied by Prattville in areas of the city which are located in Elmore County, thus making the levy uniform throughout the municipality. Only the general sales/use tax rate is increased. *Effective June 18, 2003.*

2003-268 (H. 691) Randolph County; Lodgings Tax

Authorizes the Randolph County Commission to levy and collect a four percent lodgings tax in the county. *Effective Sept. 1, 2003.*

2003-269 (H. 717) Chilton County; Lodgings Tax

Authorizes the Chilton County Commission to levy and collect a three percent lodgings tax in the county. *Effective Sept. 1, 2003.*

2003-281 (H. 745) Clarke County; Additional Tobacco Tax

Authorizes the Clarke County Commission to levy and collect a tax of \$0.05 per pack on cigarettes, chewing tobacco, snuff, and paper, and a tax of \$0.02 per cigar. *Effective Aug. 1, 2003.*

2003-286 (H. 756) Shelby County; Additional Tobacco Tax

Authorizes the Shelby County Commission to levy and collect a tax of \$0.01 per pack on cigarettes, chewing tobacco, snuff, and paper, and each cigar. *Effective Aug. 1, 2003.*

2003-287 (H. 757) Chambers County; Additional Property Tax

Authorizes the Chambers County Commission to levy and collect an ad valorem tax equal to six mills for a period of twenty years. *Subject to voter approval.*

2003-323 (H. 774) Cleburne County; Additional Tobacco Tax

Authorizes the Cleburne County Commission to levy and collect a tax of \$0.15 per pack on cigarettes, chewing tobacco, snuff, and paper, and a tax of \$0.02 per cigar. This Act repeals Act No. 90-450. *Effective Aug. 1, 2003.*

2003-317 (SB 520) Russell County; Additional Motor Vehicle Registration Issuance Fee

Extends authorization of the county commission to levy an additional issuance fee on motor vehicle registrations for an additional two years. *Terminates authorization June 30, 2005.*

2003-329 (H. 779) Marengo County; Additional Tobacco Tax

Authorizes the Marengo County Commission to levy and collect a tax of \$0.05 per pack on cigarettes, chewing tobacco, snuff, and paper, and a tax of \$0.02 per cigar. *Effective Aug. 1, 2003.*

2003-361 (H. 613) Calhoun County; Additional Sales and Use Tax

Amends Act 2000-378 to clarify the authority of the county commission to establish different rates with respect to automotive vehicles, truck trailers, semitrailers, house trailers, and mobile home set-up materials and supplies. Repeals the exemption for certain trucks used for agricultural purposes so as to conform with the state sales and use tax while establishing a zero tax rate for both new and used agricultural machinery and equipment. *Retroactive to March 1, 2003.*

2003-374 (SB 529) Tallapoosa County; Additional Property Tax

Authorizes the county commission to levy an additional ad valorem tax of seven mills and provide for a referendum. *Effective Sept. 1, 2003.*

2003-377 (H. 747) Tallapoosa County; Additional Property Tax

Authorizes the Tallapoosa County Commission to levy an additional ad valorem tax of seven mills and provide for a referendum. *Effective Sept. 1, 2003.*

GENERAL LEGISLATION

2003-332 (H. 186) Alabama Scrap Tire Environmental Quality Act

Provides for a one-dollar per tire fee to be collected at the point of sale for any new, used, or retread tire. *Effective Sept. 1, 2003.*

2003-341 (H. 654) Income Tax Refund Check-Off; Alabama 4-H Club Foundation, Incorporated

Includes a place on the 2003 Alabama Individual Income tax return for the taxpayer to designate a portion of his/her refund for the Alabama 4-H Club Foundation, Incorporated. *Effective Sept. 1, 2003.*

2003-345 (H. 187) Alabama Uniform Certificate of Title and Antitheft Definitions, Enforcement, Etc.

Amends existing statutes and adds new provisions to: provide for expanded definitions for "New manufactured home," "Pickup Truck," "Scrap Manufactured Home," and "Utility Trailer;" prohibit the titling of any vehicle prior to the 1975 model year and vehicles that do not meet federal/state safety, emissions, and antitheft standards; and, to administer and enforce bond requirements, liens, security interests, and other licensing measures for designated agents. *Effective Jan. 1, 2004.*

Act 2003-371 (H. 537) Escrow Fund for Certain Tobacco Product Manufacturers

This Act amends Section 6-12-3, *Code of Alabama 1975*, relating to the escrow fund for certain tobacco product manufacturers; provides further for the amount of payments due from the manufacturers; and provides for a savings clause. Effective date is June 23, 2003.

Act 2003-372 (H. 536) Tobacco Master Settlement Agreement Clarifications

This Act, *inter alia*, adds a new Chapter 12A to Title 6, *Code of Alabama 1975*, to clarify the provisions previously adopted under Act 1999-395, to further protect the State of Alabama's interests in the Tobacco Master Settlement Agreement, and to prevent violations by recalcitrant non-participating tobacco product manufacturers and distributors. The effective date is August 1, 2003.

2003-375 (SB 225) Nonresident Capital Credit Change

Allows nonresident members of an investing company investing within the state to elect to use their portion of the capital credit as a nonrefundable Alabama estimated income tax payment in lieu of using their portion as a credit against their Alabama income tax liability. *Effective for tax year 2003.*

2003-390 (H. 650) Foreign Business Entity Nexus

Establishes the conditions under which foreign business entities with in-state affiliates have nexus for use tax purposes in Alabama. *Effective Aug. 1, 2003, for both state and local use taxes.*

2003-394 (H. 375) Peace Officers and Firemen Death Benefit Clarification

Amends section 36-30-1, Code of Alabama 1975, as amended by Act 2002-519, 2002 Regular Session, relating to death benefits for peace officers and firemen, to clarify that certain death or disability compensation is in the nature of workers' compensation to comply with a specific exclusion in the Internal Revenue Code at 26 USC §104. *Effective Sept. 1, 2003.*

2003-402 (H. 555) Amends Abandoned Motor Vehicle Statute, Providing Applicability To Trailers

Amends sections 12-19-76, 32-13-1, 32-13-3, 32-13-4, and 32-13-6, Code of Alabama 1975, relating to abandoned motor vehicles, to provide applicability to trailers and to allow the Department of Revenue to provide the name and address of the owners and lien holders when the vehicle has been towed; and to provide for the reporting of sale to the register or circuit clerk when a vehicle has been sold and for the fee.

Establishes a fee of \$35 for filing a report of the sale of an abandoned motor vehicle. *Effective Sept. 1, 2003.*

Taxpayer Service Centers

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

Birmingham — 2024 3rd Avenue, North (35203)
Telephone (205) 323-0012

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

Statistical Summary

Capital Credit Annual Report Summary	16	State Sales Tax Collections	36
Revenue Abstract	17	State Use Tax Collections	38
Accounts Receivable and Delinquent Taxes Collected	18	State Lodgings Tax Collections	40
Net Assessed Valuation (Ad Valorem)	19	Local Taxes and Fees Collected by the State	
Property Tax Collections	21	County Sales, Use and Lodgings Taxes	42
Industrial Exemption Assessed Value (Ad Valorem)	23	Municipal Sales and Use Taxes	44
Abatements Assessed Value (Ad Valorem)	25	County Gasoline and Motor Fuel Taxes	51
Office of Ex-Officio Land Commissioner	27	County Tobacco Taxes	52
Income Tax Collections and Refunds	28	Distributions	
Estimated Fuel Tax Revenue	30	Financial Institutions Excise Tax	53
Estimated Fuel Gallonage Sold by County	32	Distribution of TVA In-Lieu-of-Taxes Payment	54
Collections of Motor Vehicle Fees	34	Distribution of Excess Sales and Use Tax Discount Revenue	55
Tobacco Products Tax	35	Distribution of State Taxes and Fees	56
Utility Gross Receipts Tax	35		

Capital Credit Annual Report Summary

Submitted March 17, 2003

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 Alabama 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 462 capital credits with 53,581 jobs estimated, with a total of \$11,447,358,413 in estimated capital costs. Of the 462 projects approved, 174 projects have filed reports of being placed in service with a total of \$5,936,635,289 in actual costs and at least 21,592 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, a total of \$28,336,125 in capital credits has been claimed. Based on totals for all years, the average credit taken per job created is \$1,312.

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
2002	63	7,105	\$ 1,562,475,046	30	6,331	\$1,717,574,635	\$14,030,156
Totals	462	53,581	\$11,447,358,413	174	21,592	\$5,936,635,289	\$28,336,125

Note: Ineligibility of corporations to claim NOL for 2001 tax year resulted in an increase of credits taken for 2002 reporting year.

Submitted by:



Dwight Carlisle

Commissioner of Revenue

c: Lieutenant Governor Lucy Baxley

Seth Hammett, Speaker of the House

Members of the Alabama Legislature

Revenue Abstract

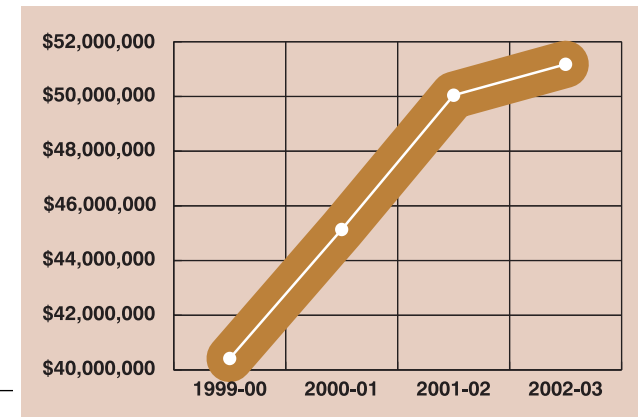
Title of Tax	FYTD 2002-03	FYTD 2001-02	% Change	Title of Tax	FYTD 2002-03	FYTD 2001-02	% Change
Agents' Occupational License	\$ 4,583.07	\$ 9,999.00	(54.16)	Medicaid Nursing Facility	\$ 31,086,203.56	\$ 30,610,264.01	1.55
Automotive Dismantler License	185,945.31	179,011.24	3.87	Medicaid Pharmaceutical			
Automotive Reconditioners/ Rebuilder Fee	124,397.08	135,971.67	(8.51)	Services	6,557,479.09	6,308,556.25	3.95
Bulk Storage Withdrawal Fee	10,786,639.15	10,537,187.49	2.37	Miscellaneous Tags	171,032.87	448,606.73	(61.87)
Business Privilege Tax	74,410,736.38	69,106,112.32	7.68	Mobile Telecommunications	70,408,835.75	50,966,210.22	38.15
Coal Severance (\$.135/ton)	2,550,951.36	2,650,886.64	(3.77)	Motor Carrier Mileage	69,012.88	77,281.49	(10.70)
Coal Severance (\$.20/ton)	3,775,258.05	3,915,047.86	(3.57)	Motor Fuels (Diesel)	119,564,453.68	117,824,673.80	1.48
Contractors' Gross Receipts	28,095,737.70	31,088,682.84	(9.63)	Motor Vehicle Title Fees	21,971,530.88	21,581,644.89	1.81
Deeds and Assignments	1,786,597.50	967,393.06	84.68	Salvage Vehicle Inspection Fees	987,720.00	997,699.00	(1.00)
Dry Cleaning Registration Fee	836,369.06	845,761.12	(1.11)	Oil & Gas Privilege	66,069,066.16	38,589,911.11	71.21
Estate and Inheritance	33,549,402.21	82,969,613.22	(59.56)	Oil & Gas Production	26,626,236.45	14,644,905.06	81.81
Financial Institutions' Excise	23,408,276.19	18,097,493.65	29.35	Oil Lubricating	2,270,617.21	1,848,032.45	22.87
Forest Products' Severance	5,364,838.18	5,866,429.92	(8.55)	Oil Wholesale License	3,046,413.89	3,474,731.38	(12.33)
Freight Line R.R. Equipment	2,802,558.45	2,879,322.06	(2.67)	Pari-Mutuel Pool	3,415,741.28	3,594,295.85	(4.97)
Gasoline	396,188,934.02	393,369,093.10	0.72	Playing Card	127,245.12	124,959.46	1.83
Gasoline (Aviation & Jet Fuel)	1,105,407.69	733,452.61	50.71	Rental or Leasing	62,832,979.80	64,653,275.58	(2.82)
Hazardous Waste Fee	3,288,629.86	3,343,820.51	(1.65)	Sales	1,576,670,337.87	1,550,266,271.99	1.70
Hydro-Electric KWH	1,201,853.12	1,170,233.46	2.70	Store Licenses	516,472.08	479,064.47	7.81
Illegal Drug	5,619.38	13,348.63	(57.90)	Tobacco Products	65,609,342.38	63,782,296.78	2.86
Income Tax—Corporate	240,091,331.34	304,539,069.44	(21.16)	T.V.A. Electric	76,863,668.05	77,679,699.07	(1.05)
Income Tax—Individual	2,456,330,108.43	2,399,852,475.94	2.35	Use	187,887,141.12	197,969,004.49	(5.09)
IRP Registration Fees	47,827,718.89	43,477,169.99	10.01	Utility Gross Receipts	341,850,161.97	316,762,102.89	7.92
Lodgings	32,554,895.54	30,703,197.48	6.03	Utility License (2.2%)	89,031,591.11	93,963,190.91	(5.25)
				TOTAL	\$6,119,910,071.16	\$6,063,097,451.13	0.94

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2003	\$64,449,233
Controlled Substance as of Sept. 30, 2003	\$ 3,179,362
TOTAL	\$67,628,595

Delinquent Taxes Collected

	1999-00	2000-01	2001-02	2002-03
Phone Power Collections*	\$ 366,242	\$ 974,565	\$ 844,465	\$ 32,720
Assessment Collections	\$22,543,763	\$24,654,357	\$25,453,210	\$27,211,410
Field Collections				
Auburn/Opelika	\$ 892,385	\$ 1,056,758	\$ 1,018,854	\$ 1,502,208
Birmingham	4,330,479	5,476,142	7,351,831	6,526,068
Decatur	3,153,037	3,404,470	3,107,298	2,653,108
Dothan	1,148,213	1,426,847	1,710,438	2,003,516
Gadsden	2,467,339	1,980,482	3,290,501	2,542,911
Mobile	2,607,202	2,629,070	2,968,517	3,632,769
Montgomery	1,676,876	2,230,551	2,242,509	3,217,510
Tuscaloosa	1,233,147	1,302,614	2,057,622	1,854,688
Subtotal for field	\$17,508,678	\$19,506,934	\$23,747,570	\$23,932,778
TOTAL	\$40,418,683	\$45,135,856	\$50,045,245	\$51,176,908



*Data collected for FY 2003 reflect lower collections as the result of changes implemented in the reporting of data.

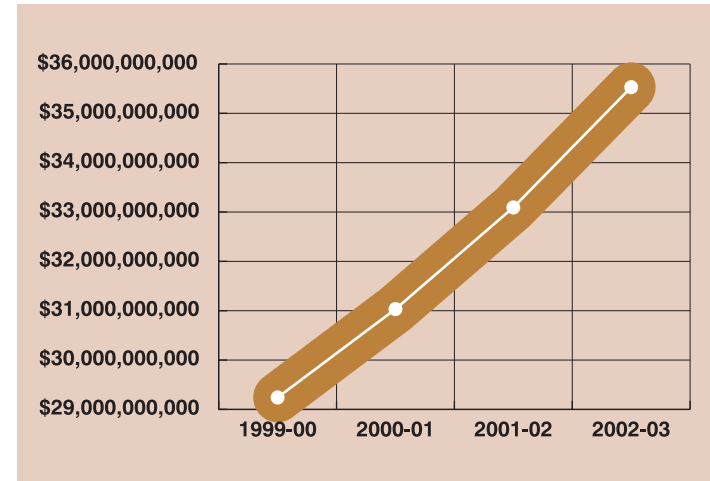
Net Taxable Assessed Valuation by County

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

County	1999	2000	2001	2002	County	1999	2000	2001	2002
Autauga	\$ 262,620,000	\$ 272,839,290	\$ 337,785,137	\$ 500,468,710	Etowah	\$ 504,962,820	\$ 533,164,520	\$ 744,057,823	\$ 605,384,800
Baldwin	1,792,847,020	1,911,702,110	2,021,962,931	2,367,406,186	Fayette	86,593,070	91,396,310	91,291,380	100,546,040
Barbour	139,891,740	167,894,550	163,365,820	165,127,440	Franklin	133,033,710	140,255,500	150,679,240	155,576,840
Bibb	103,010,880	106,751,850	109,004,910	120,249,500	Geneva	91,994,780	108,745,520	110,374,597	115,989,800
Blount	222,595,200	239,582,040	249,697,420	279,524,440	Greene	98,130,790	99,778,750	104,194,350	116,146,940
Bullock	50,675,290	54,129,560	58,953,780	61,948,860	Hale	77,424,870	79,654,000	91,549,840	91,425,740
Butler	120,189,060	125,092,180	144,316,500	135,612,540	Henry	91,751,390	94,988,690	111,148,300	115,882,970
Calhoun	539,536,140	669,949,320	742,877,085	710,525,830	Houston	907,222,580	915,577,120	928,641,020	1,003,820,770
Chambers	205,317,610	212,567,720	210,489,945	226,783,760	Jackson	242,270,070	253,808,060	330,664,085	291,028,340
Cherokee	134,851,380	139,453,280	151,459,260	178,167,800	Jefferson	5,428,021,140	5,525,369,260	5,657,364,229	6,418,769,918
Chilton	224,703,460	233,602,160	234,940,210	270,863,475	Lamar	83,753,280	87,393,410	88,830,032	100,003,261
Choctaw	144,782,650	150,030,890	157,178,280	156,543,760	Lauderdale	446,066,180	466,947,600	471,917,300	499,269,190
Clarke	173,089,360	172,161,780	169,680,635	179,525,540	Lawrence	154,102,190	159,985,730	162,500,470	173,245,540
Clay	66,306,360	66,174,960	65,338,680	67,634,090	Lee	646,268,770	675,637,140	795,229,240	983,544,816
Cleburne	74,160,120	76,055,140	74,505,575	77,287,910	Limestone	299,010,600	348,104,750	360,564,600	375,154,160
Coffee	196,558,320	204,181,430	234,423,870	239,408,130	Lowndes	62,731,320	67,425,560	78,309,380	77,362,390
Colbert	285,210,300	309,687,740	296,451,440	328,690,180	Macon	91,395,720	87,998,460	91,992,700	89,146,760
Conecuh	88,691,170	94,825,980	95,899,656	85,345,040	Madison	1,720,145,380	1,973,389,310	2,069,090,860	2,121,943,440
Coosa	79,471,700	83,612,680	103,600,650	101,582,487	Marengo	157,749,130	163,211,480	175,974,010	192,550,340
Covington	233,668,620	261,564,930	299,469,100	307,845,260	Marion	157,728,410	163,329,310	163,056,380	173,939,578
Crenshaw	60,862,200	62,119,990	63,487,690	70,618,660	Marshall	433,360,820	460,562,900	544,533,650	533,391,000
Cullman	449,020,860	480,082,520	490,301,820	570,945,520	Mobile	2,634,181,440	2,661,534,600	3,046,266,880	2,950,201,640
Dale	197,482,530	203,420,680	212,014,120	222,398,180	Monroe	156,492,620	182,734,300	163,283,775	161,567,334
Dallas	209,577,980	221,265,100	228,588,790	242,394,060	Montgomery	1,581,083,100	1,699,453,880	1,733,514,620	1,887,369,400
DeKalb	259,019,110	274,837,570	297,743,990	304,926,900	Morgan	757,641,390	825,064,220	900,471,110	974,413,140
Elmore	384,218,170	410,805,820	489,465,790	510,959,050	Perry	51,048,600	53,230,800	57,909,540	62,939,500
Escambia	214,413,480	215,121,120	249,345,315	246,598,211	Pickens	94,997,620	97,794,880	97,779,099	111,161,340

ALABAMA DEPARTMENT OF REVENUE

County	1999	2000	2001	2002
Pike	\$ 163,483,120	\$ 168,631,300	\$ 168,845,360	\$ 195,359,920
Randolph	167,562,930	170,298,220	174,640,490	183,531,720
Russell	226,375,810	255,104,850	257,296,220	292,503,880
St. Clair	344,269,980	466,520,600	434,023,983	450,363,505
Shelby	1,494,504,640	1,602,952,060	1,672,634,280	1,933,120,940
Sumter	80,537,800	83,629,840	92,912,137	94,285,274
Talladega	389,419,290	457,463,320	481,917,025	477,437,930
Tallapoosa	324,760,120	347,449,220	362,838,880	368,664,320
Tuscaloosa	1,082,672,260	1,159,536,740	1,339,262,220	1,318,701,800
Walker	382,575,550	390,498,500	388,527,954	453,039,410
Washington	257,863,590	256,434,290	196,388,940	276,922,140
Wilcox	86,106,640	94,423,920	103,297,763	105,274,280
Winston	138,915,820	143,698,660	146,682,460	169,057,120
TOTAL	\$29,240,980,050	\$31,032,689,970	\$33,092,804,621	\$35,529,418,745



Property Tax Collections (Net collections after all exemptions)

Oct. 1, 2002 lien date; Oct. 1, 2003 collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes	County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 3,272,978	\$ 3,939,733	\$ 3,838,051	\$ 2,419,571	\$13,470,333	Escambia	\$ 1,679,490	\$ 3,055,316	\$ 2,075,242	\$ 1,911,684	\$ 8,721,732
Baldwin	15,433,357	23,848,827	30,993,929	11,507,703	81,783,816	Etowah	3,993,551	7,860,665	10,928,865	4,791,023	27,574,104
Barbour	1,085,497	1,814,041	2,760,738	901,324	6,561,600	Fayette	664,033	1,167,023	822,093	408,315	3,061,464
Bibb	790,370	1,140,485	892,573	195,732	3,019,160	Franklin	918,398	2,488,046	1,663,817	1,546,289	6,616,550
Blount	1,821,667	4,783,476	2,574,975	929,020	10,109,138	Geneva	759,005	1,792,008	1,584,533	583,616	4,719,162
Bullock	334,558	1,206,004	702,126	201,401	2,444,088	Greene	708,252	2,429,153	919,336	221,647	4,278,388
Butler	907,989	1,661,619	1,864,540	885,152	5,319,300	Hale	621,888	1,600,465	763,388	206,782	3,192,522
Calhoun	4,654,215	9,357,961	14,459,525	6,941,715	35,413,416	Henry	754,655	1,561,691	1,588,040	421,649	4,326,036
Chambers	1,627,973	3,675,064	3,317,393	493,628	9,114,058	Houston	6,581,370	11,946,523	8,183,668	3,309,774	30,021,336
Cherokee	1,158,375	4,936,774	2,020,317	275,659	8,391,124	Jackson	2,055,719	2,601,900	2,682,007	3,259,303	10,598,930
Chilton	1,825,453	6,103,825	2,554,092	744,072	11,227,442	Jefferson	42,321,473	92,470,792	182,692,082	159,449,536	476,933,884
Choctaw	1,094,857	1,686,082	2,652,370	98,138	5,531,447	Lamar	665,816	1,548,892	813,990	257,029	3,285,727
Clarke	1,373,090	2,086,233	4,145,262	447,963	8,052,548	Lauderdale	3,269,973	5,650,089	10,673,178	4,058,519	23,651,759
Clay	460,873	792,555	1,110,162	212,622	2,576,212	Lawrence	1,162,921	2,368,093	1,890,407	269,052	5,690,473
Cleburne	529,381	1,041,376	1,591,164	326,809	3,488,731	Lee	6,525,432	14,248,191	14,429,192	17,966,129	53,168,944
Coffee	1,567,781	3,897,982	2,296,294	2,969,344	10,731,401	Limestone	2,557,312	5,324,350	4,061,673	2,287,819	14,231,154
Colbert	2,275,055	4,421,107	4,948,679	2,322,918	13,967,759	Lowndes	504,463	1,655,955	818,790	180,245	3,159,453
Conecuh	688,104	1,866,943	1,130,895	453,618	4,139,560	Macon	586,918	1,222,343	3,184,290	424,688	5,418,239
Coosa	665,299	774,297	1,328,811	55,692	2,824,100	Madison	14,219,471	26,282,095	62,640,212	26,632,746	129,774,523
Covington	2,007,755	3,253,491	2,254,534	2,055,935	9,571,716	Marengo	1,034,096	1,989,695	1,417,117	1,936,987	6,377,895
Crenshaw	407,515	1,358,602	584,435	135,923	2,486,475	Marion	1,164,320	1,397,990	1,463,041	849,350	4,874,700
Cullman	3,825,391	5,815,094	4,743,973	3,676,309	18,060,767	Marshall	3,540,100	7,771,773	8,126,681	4,252,034	23,690,588
Dale	1,289,533	3,129,203	2,087,330	2,092,776	8,598,842	Mobile	19,969,022	64,842,613	87,262,419	13,066,200	185,140,255
Dallas	1,618,581	3,251,761	3,230,720	850,439	8,951,501	Monroe	1,083,794	1,781,016	1,866,216	661,986	5,393,012
DeKalb	2,011,979	4,387,088	5,230,946	1,953,650	13,583,664	Montgomery	9,913,750	12,039,693	13,509,326	18,613,902	54,076,671
Elmore	3,353,734	4,516,795	4,216,405	832,978	12,919,913	Morgan	7,177,713	12,674,452	19,038,996	10,442,001	49,333,162

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Perry	\$ 409,107	\$ 1,561,096	\$ 700,895	\$ 130,045	\$ 2,801,143
Pickens	737,924	1,905,375	1,446,508	835,074	4,924,881
Pike	1,301,788	2,591,507	2,232,285	983,937	7,109,518
Randolph	1,211,464	2,370,124	2,266,978	633,256	6,481,823
Russell	1,799,577	3,448,544	6,314,426	3,192,649	14,755,196
St. Clair	2,553,975	4,422,442	5,672,217	1,385,912	14,034,546
Shelby	12,769,177	15,410,120	61,356,097	22,746,288	112,281,681
Sumter	626,031	1,632,288	1,428,567	423,654	4,110,540
Talladega	3,663,770	4,834,287	10,313,447	3,640,378	22,451,881
Tallapoosa	2,423,882	3,314,476	5,748,799	1,028,867	12,516,024
Tuscaloosa	8,947,790	23,401,736	15,154,026	10,968,873	58,472,425
Walker	3,006,776	4,349,991	4,098,492	2,788,010	14,243,269
Washington	2,003,446	3,229,207	4,224,133	76,320	9,533,105
Wilcox	709,322	1,785,143	1,218,106	100,859	3,813,429
Winston	1,124,566	1,658,897	2,045,106	499,335	5,327,903
TOTAL *	\$233,802,888	\$470,432,471	\$676,848,920	\$371,421,853	\$1,752,506,132

Details may not add up to totals due to rounding.

Industrial Exemption Assessed Value

Oct. 1, 2002 lien date

	State	County	Schools	Municipal		State	County	Schools	Municipal
Autauga	\$ 30,001,460	\$ 30,001,460	\$ 30,001,460	\$ 30,001,460	Etowah	\$ 527,380	\$ 3,620	\$ 527,380	\$ 3,620
Baldwin	11,435,000	11,435,000	0	9,515,380	Fayette	0	0	0	0
Barbour	234,880	234,880	234,880	234,880	Franklin	0	0	0	0
Bibb	1,009,820	1,009,820	0	978,540	Geneva	0	0	0	0
Blount	0	0	0	0	Greene	1,871,640	1,871,640	0	247,320
Bullock	0	0	0	0	Hale	0	0	4,780	0
Butler	0	0	0	0	Henry	0	0	0	0
Calhoun	8,905,190	8,905,190	8,905,190	8,494,100	Houston	0	0	0	0
Chambers	6,282,600	6,282,600	4,820,700	1,789,820	Jackson	0	0	0	0
Cherokee	94,680	94,680	0	94,680	Jefferson	42,780	0	0	0
Chilton	0	0	0	0	Lamar	0	0	0	0
Choctaw	0	0	0	0	Lauderdale	0	0	0	0
Clarke	0	0	0	0	Lawrence	0	0	0	0
Clay	0	0	0	0	Lee	1,876,060	1,876,060	1,876,060	1,876,060
Cleburne	3,997,180	3,997,180	0	3,997,180	Limestone	0	0	0	0
Coffee	0	0	0	0	Lowndes	535,950	535,950	0	228,000
Colbert	33,603,560	33,603,560	0	784,980	Macon	0	0	0	0
Conecuh	0	0	0	0	Madison	124,937,280	124,937,280	0	124,211,480
Coosa	0	0	0	0	Marengo	3,823,540	3,823,540	0	3,560,100
Covington	0	0	0	0	Marion	0	0	0	0
Crenshaw	0	0	0	0	Marshall	0	0	0	0
Cullman	510,780	510,780	0	510,780	Mobile	28,620	184,260	28,620	184,260
Dale	0	0	0	0	Monroe	0	0	0	0
Dallas	0	0	0	0	Montgomery	0	0	0	0
DeKalb	0	0	0	0	Morgan	0	0	0	0
Elmore	277,380	277,380	277,380	92,300	Perry	0	0	0	0
Escambia	1,675,340	0	0	0	Pickens	56,880	56,880	56,880	56,880

ALABAMA DEPARTMENT OF REVENUE

	State	County	Schools	Municipal
Pike	\$ 4,375,840	\$ 4,375,840	\$ 4,375,840	\$ 3,845,360
Randolph	3,316,410	3,055,270	0	3,257,090
Russell	0	0	0	0
St. Clair	0	0	0	0
Shelby	0	0	0	0
Sumter	0	0	0	0
Talladega	0	0	0	0
Tallapoosa	0	0	0	0
Tuscaloosa	0	0	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
TOTAL	\$239,420,250	\$237,072,870	\$51,109,170	\$193,964,270

Abatements Assessed Value (Ad Valorem)

Oct. 1, 2002 lien date

	State	County	Schools	Municipal		State	County	Schools	Municipal
Autauga	\$ 4,251,320	\$ 4,251,320	\$ 0	\$ 4,251,320	Etowah	\$ 13,009,160	\$ 13,009,160	\$ 0	\$ 11,350,140
Baldwin	3,341,280	3,341,280	0	1,667,080	Fayette	930,240	930,240	0	930,240
Barbour	3,931,000	3,931,000	0	3,931,000	Franklin	4,428,300	4,428,300	0	625,471
Bibb	0	0	0	0	Geneva	1,514,860	1,514,860	0	1,067,080
Blount	83,420	83,420	0	0	Greene	0	0	0	0
Bullock	0	0	0	0	Hale	6,819,800	6,819,800	0	0
Butler	4,411,380	4,411,380	0	4,411,380	Henry	1,550,320	1,550,320	0	0
Calhoun	11,797,320	11,797,320	0	8,708,400	Houston	18,091,980	18,091,980	0	12,985,680
Chambers	49,794,500	49,794,500	0	1,829,820	Jackson	46,247,060	46,247,060	0	18,916,240
Cherokee	0	0	0	0	Jefferson	92,375,255	92,375,255	0	54,994,863
Chilton	16,307,000	16,307,000	0	16,307,000	Lamar	3,018,759	3,018,759	0	3,018,759
Choctaw	22,229,760	22,229,760	0	0	Lauderdale	8,064,120	8,064,120	0	7,754,940
Clarke	68,699,940	68,699,940	0	50,906,920	Lawrence	9,884,700	9,884,700	0	0
Clay	1,505,120	1,505,120	0	1,505,120	Lee	44,093,040	44,093,040	0	43,456,540
Cleburne	0	0	0	0	Limestone	35,199,240	35,199,240	0	29,412,760
Coffee	3,269,620	3,269,620	0	3,238,460	Lowndes	0	0	0	0
Colbert	0	0	0	0	Macon	165,400	165,400	0	0
Conecuh	9,734,320	9,734,320	0	766,960	Madison	0	0	0	0
Coosa	0	0	0	0	Marengo	0	0	0	0
Covington	2,430,280	2,430,280	0	1,798,060	Marion	11,237,520	11,237,520	0	9,784,000
Crenshaw	1,334,820	1,334,820	0	1,216,860	Marshall	22,054,740	22,054,740	404,640	21,210,020
Cullman	32,605,800	32,605,800	0	28,621,360	Mobile	221,394,720	221,394,720	0	0
Dale	6,625,400	6,625,400	0	6,568,980	Monroe	7,229,500	7,229,500	0	30,240
Dallas	7,038,640	7,038,640	0	5,539,840	Montgomery	79,565,960	79,565,960	79,565,960	67,939,240
DeKalb	9,929,880	9,929,880	0	9,846,060	Morgan	281,235,740	281,235,740	0	95,952,780
Elmore	22,583,100	22,583,100	0	384,000	Perry	0	0	0	0
Escambia	18,212,880	18,212,880	0	6,245,620	Pickens	1,568,820	1,568,820	0	1,568,820

ALABAMA DEPARTMENT OF REVENUE

	State	County	Schools	Municipal
Pike	\$ 6,050,700	\$ 6,050,700	\$ 0	\$ 1,325,360
Randolph	0	0	0	0
Russell	15,902,500	15,902,500	0	12,991,720
St. Clair	16,272,940	16,272,940	0	10,918,620
Shelby	52,853,660	52,853,660	0	28,726,800
Sumter	735,120	735,120	0	0
Talladega	175,340,020	175,340,020	0	7,301,720
Tallapoosa	5,713,360	5,713,360	0	559,700
Tuscaloosa	0	0	0	0
Walker	2,797,840	2,797,840	0	372,373
Washington	65,386,400	65,386,400	0	0
Wilcox	10,641,860	10,641,860	0	0
Winston	3,403,320	3,403,320	0	1,391,640
TOTAL	\$1,564,893,734	\$1,564,893,734	\$79,970,600	\$602,329,986

Office of the Ex-Officio Land Commissioner

Land Sales

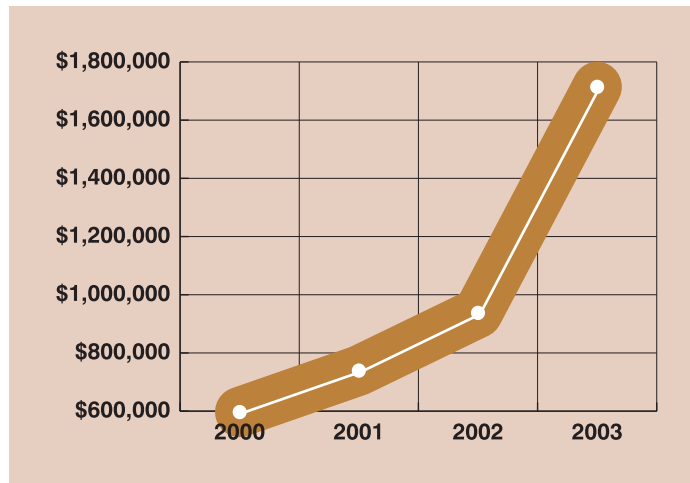
Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
2000	6,229	\$ 34,379,621	5,494	\$ 4,354,141.22	322	\$ 246,613.32	348	\$ 350,319.58
2001	8,146	\$ 51,002,696	5,674	\$ 4,748,710.66	380	\$ 455,279.92	389	\$ 284,148.63
2002	7,981	\$ 50,487,176	6,409	\$ 5,624,288.66	409	\$ 588,177.92	403	\$ 349,490.82
2003	7,488	\$ 36,975,301	5,498	\$ 5,855,487.21	455	\$ 788,381.98	848	\$ 926,008.41
TOTAL	29,844	\$172,844,794	23,075	\$20,582,627.75	1,566	\$2,078,453.14	1,988	\$1,909,967.44

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

2000	\$ 596,932.90
2001	\$ 739,428.55
2002	\$ 937,668.74
2003	\$1,714,390.39



Income Tax Collections and Refunds

Income Tax Collections

	1999-00	2000-01	2001-02	2002-03
Individual Paid on Estimates	\$ 216,522,501.10	\$ 196,548,106.42	\$ 170,797,136.13	\$ 163,875,194.54
Withholding	\$1,888,513,914.98	\$1,956,303,987.14	\$1,984,524,142.30	\$2,060,160,958.08
S-Corp Shareholder Total ¹	\$ 5,618,878.53	\$ 4,994,607.62	\$ 1,546,875.19	\$ 1,740,413.42
Collected as Additional Tax Due	\$ 298,412,685.06	\$ 279,793,167.58	\$ 242,984,322.32	\$ 230,553,542.39
Total Individual Gross	\$2,409,067,979.67	\$2,437,639,868.76	\$2,399,852,475.94	\$2,456,330,108.43
Total Corporate Gross	\$ 258,258,344.86	\$ 180,392,397.42	\$ 304,539,069.44	\$ 240,091,331.34
Total Income Tax Collections	\$2,667,326,324.53	\$2,618,032,266.18	\$2,704,391,545.38	\$2,696,421,439.77

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.

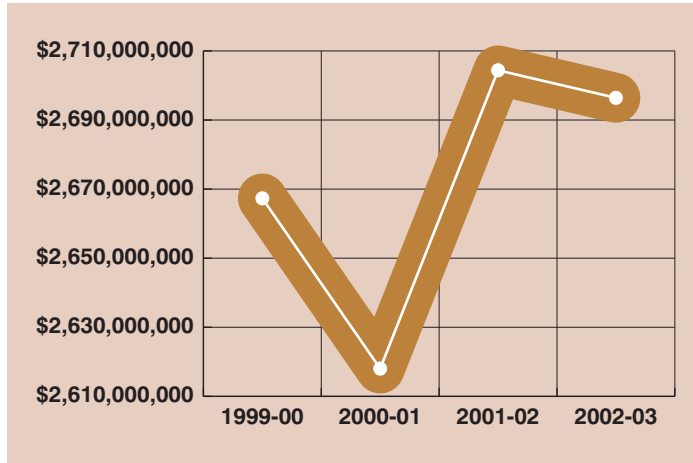
Income Tax Refunds

Fiscal Year	No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
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
2001-02	1,019,527	\$369,158,483	\$111,872,950	\$481,031,433
2002-03	1,180,163	\$416,177,774	\$21,982,080	\$438,159,854

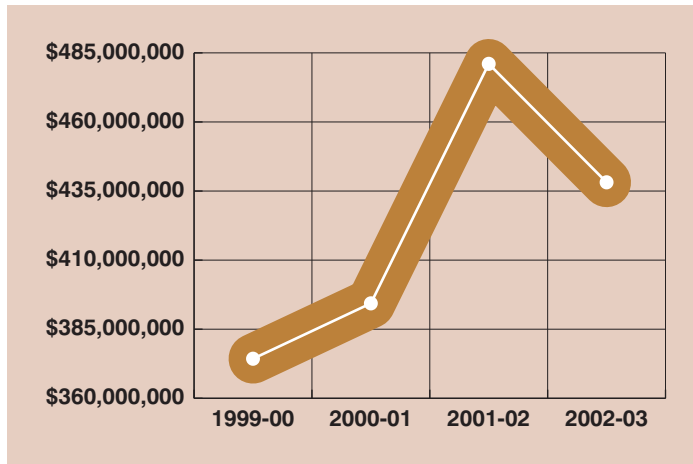
*FY03 refund totals are detailed as follows:

Individual Refunds FY03	1,177,976
Corporate Refunds FY03	2,187

Total Income Tax Collections



Total Income Tax Refunds



Total Refund Checkoff Donations and Voluntary Contributions for FY 2000-FY 2003

Voluntary Checkoffs Available on Alabama Returns

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

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

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

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

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

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

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

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

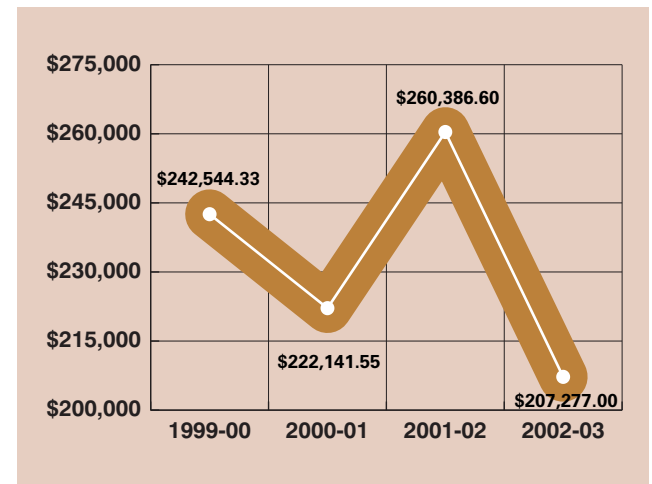
Foster Care Trust Fund provides the state's foster children with certain needs beyond the basic necessities of food, clothes and shelter provided by the Department of Human Resources. Such needs may include music or dance lessons, tutoring, school pictures, athletic equipment, or school field trips.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

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

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

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

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



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

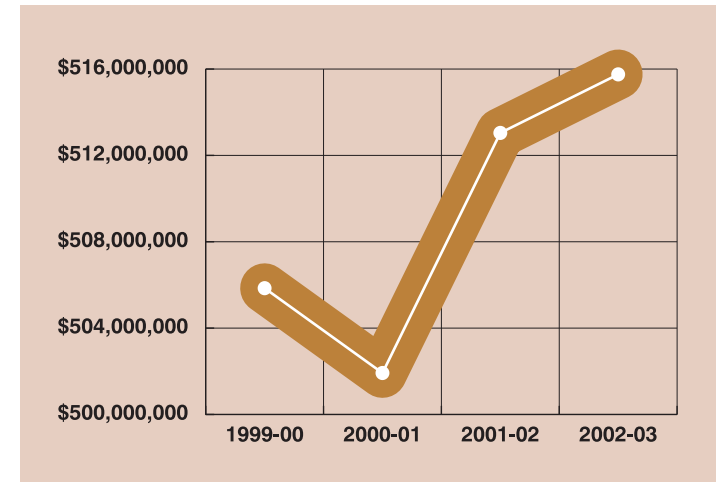
Estimated Fuel Tax by County

	1999-00	2000-01	2001-02	2002-03
Autauga	\$ 4,867,793.34	\$ 4,829,983.08	\$ 4,937,001.24	\$ 4,963,094.85
Baldwin	15,154,756.38	15,037,042.83	15,370,219.27	15,451,455.75
Barbour	2,462,477.19	2,443,350.06	2,497,487.48	2,510,687.49
Bibb	2,524,696.72	2,505,086.31	2,560,591.62	2,574,125.16
Blount	5,710,539.23	5,666,183.00	5,791,728.87	5,822,340.00
Bullock	923,176.02	916,005.31	936,301.28	941,249.93
Butler	2,504,968.58	2,485,511.40	2,540,582.99	2,554,010.78
Calhoun	14,705,561.69	14,591,337.23	14,914,638.15	14,993,466.74
Chambers	4,375,601.41	4,341,614.22	4,437,811.56	4,461,266.81
Cherokee	2,710,343.62	2,689,291.21	2,748,877.96	2,763,406.65
Chilton	4,528,368.07	4,493,194.28	4,592,750.19	4,617,024.33
Choctaw	1,989,001.70	1,973,552.27	2,017,280.36	2,027,942.32
Clarke	3,200,006.30	3,175,150.47	3,245,502.42	3,262,655.93
Clay	1,895,419.48	1,880,696.94	1,922,367.62	1,932,527.94
Cleburne	1,908,571.57	1,893,746.87	1,935,706.71	1,945,937.53
Coffee	5,357,961.87	5,316,344.26	5,434,138.74	5,462,859.89
Colbert	7,037,889.30	6,983,222.97	7,137,950.55	7,175,676.89
Conecuh	1,577,745.76	1,565,490.72	1,600,177.37	1,608,634.82
Coosa	1,430,543.44	1,419,431.79	1,450,882.21	1,458,550.58
Covington	4,792,421.71	4,755,196.89	4,860,558.01	4,886,247.60
Crenshaw	1,472,528.98	1,461,091.21	1,493,464.68	1,501,358.11
Cullman	9,582,820.01	9,508,386.11	9,719,063.85	9,770,432.18
Dale	5,864,317.59	5,818,766.90	5,947,693.58	5,979,129.03
Dallas	5,022,583.40	4,983,570.82	5,093,992.03	5,120,915.39
DeKalb	7,146,141.17	7,090,634.00	7,247,741.50	7,286,048.11
Elmore	6,575,542.51	6,524,467.43	6,669,030.35	6,704,278.29
Escambia	4,455,525.69	4,420,917.70	4,518,872.17	4,542,755.84

	1999-00	2000-01	2001-02	2002-03
Etowah	\$ 12,528,889.68	\$ 12,431,572.38	\$ 12,707,019.29	\$ 12,774,179.91
Fayette	2,395,199.15	2,376,594.61	2,429,252.92	2,442,092.29
Franklin	3,746,324.17	3,717,224.85	3,799,587.57	3,819,669.59
Geneva	3,267,790.19	3,242,407.85	3,314,250.02	3,331,766.89
Greene	1,027,381.09	1,019,400.98	1,041,987.89	1,047,495.13
Hale	1,634,906.79	1,622,207.76	1,658,151.10	1,666,914.95
Henry	2,087,136.58	2,070,924.89	2,116,810.46	2,127,998.48
Houston	10,586,426.16	10,504,196.81	10,736,938.78	10,793,686.90
Jackson	6,646,361.49	6,594,736.33	6,740,856.20	6,776,483.76
Jefferson	76,081,338.60	75,490,381.95	77,163,025.75	77,570,856.82
Lamar	2,061,844.09	2,045,828.85	2,091,158.37	2,102,210.81
Lauderdale	10,752,850.77	10,669,328.73	10,905,729.53	10,963,369.77
Lawrence	4,128,240.82	4,096,174.99	4,186,934.12	4,209,063.40
Lee	10,842,386.20	10,758,168.70	10,996,537.93	11,054,658.12
Limestone	7,552,338.62	7,493,676.34	7,659,714.06	7,700,198.08
Lowndes	1,361,747.86	1,351,170.58	1,381,108.52	1,388,408.12
Macon	2,312,745.62	2,294,781.53	2,345,627.11	2,358,024.49
Madison	32,310,654.85	32,059,684.03	32,770,031.89	32,943,231.91
Marengo	2,597,033.25	2,576,860.97	2,633,956.60	2,647,877.89
Marion	3,809,555.40	3,779,964.94	3,863,717.79	3,884,138.77
Marshall	10,313,773.08	10,233,661.55	10,460,409.25	10,515,695.83
Mobile	41,871,723.32	41,546,487.54	42,467,034.94	42,691,486.69
Monroe	2,865,133.69	2,842,878.95	2,905,868.75	2,921,227.19
Montgomery	24,496,791.85	24,306,514.67	24,845,075.22	24,976,389.32
Morgan	13,722,189.53	13,615,603.35	13,917,284.89	13,990,842.16
Perry	1,124,504.27	1,115,769.76	1,140,491.92	1,146,519.78
Pickens	2,367,883.26	2,349,490.89	2,401,548.66	2,414,241.61

ALABAMA DEPARTMENT OF REVENUE

	1999-00	2000-01	2001-02	2002-03
Pike	\$ 3,291,059.28	\$ 3,265,496.20	\$ 3,337,849.95	\$ 3,355,491.54
Randolph	2,703,767.58	2,682,766.24	2,742,208.42	2,756,701.86
Russell	5,617,968.70	5,574,331.51	5,697,842.22	5,727,957.13
St. Clair	7,442,569.20	7,384,759.54	7,548,383.99	7,588,279.60
Shelby	14,765,251.97	14,650,563.88	14,975,177.08	15,054,325.64
Sumter	1,486,186.93	1,474,643.07	1,507,316.81	1,515,283.45
Talladega	8,767,390.02	8,699,289.91	8,892,040.47	8,939,037.72
Tallapoosa	4,724,637.82	4,687,939.52	4,791,810.41	4,817,136.64
Tuscaloosa	16,887,798.04	16,756,623.21	17,127,900.47	17,218,426.86
Walker	9,084,557.89	9,013,994.20	9,213,717.67	9,262,415.10
Washington	2,412,398.05	2,393,659.91	2,446,696.34	2,459,627.91
Wilcox	1,315,715.52	1,305,495.79	1,334,421.72	1,341,474.56
Winston	3,080,119.88	3,056,195.26	3,123,911.52	3,140,422.38
TOTAL	\$505,849,874.02	\$501,920,719.31	\$513,041,799.35	\$515,753,388.00



Estimated Fuel Gallonage Sold by County

County	Gasoline 2001-02	Gasoline 2002-03	Motor Fuels 2001-02	Motor Fuels 2002-03	County	Gasoline 2001-02	Gasoline 2002-03	Motor Fuels 2001-02	Motor Fuels 2002-03
Autauga	23,658,692	23,828,288	6,669,570	6,768,051	Escambia	21,654,969	21,810,201	6,104,704	6,194,845
Baldwin	73,655,904	74,183,902	20,764,173	21,070,773	Etowah	60,893,536	61,330,047	17,166,362	17,419,838
Barbour	11,968,255	12,054,048	3,373,944	3,423,763	Fayette	11,641,267	11,724,716	3,281,764	3,330,222
Bibb	12,270,657	12,358,619	3,459,194	3,510,272	Franklin	18,208,072	18,338,595	5,132,997	5,208,790
Blount	27,754,648	27,953,605	7,824,251	7,939,783	Geneva	15,882,277	15,996,128	4,477,338	4,543,449
Bullock	4,486,866	4,519,030	1,264,883	1,283,560	Greene	4,993,329	5,029,123	1,407,658	1,428,444
Butler	12,174,773	12,262,048	3,432,163	3,482,842	Hale	7,946,056	8,003,016	2,240,055	2,273,131
Calhoun	71,472,706	71,985,964	20,148,712	20,446,225	Henry	10,144,005	10,216,722	2,859,674	2,901,900
Chambers	21,266,517	21,418,964	5,995,197	6,083,721	Houston	51,452,677	51,821,513	14,504,910	14,719,088
Cherokee	13,172,948	13,267,377	3,713,556	3,768,390	Jackson	32,302,978	32,534,540	9,106,461	9,240,926
Chilton	22,009,001	22,166,771	6,204,509	6,296,123	Jefferson	369,774,323	372,425,027	104,242,261	105,781,486
Choctaw	9,667,045	9,736,343	2,725,215	2,765,455	Lamar	10,021,078	10,092,913	2,825,020	2,866,734
Clarke	15,552,831	15,664,320	4,384,464	4,449,204	Lauderdale	52,261,543	52,636,176	14,732,936	14,950,480
Clay	9,212,212	9,278,250	2,596,994	2,635,341	Lawrence	20,064,282	20,208,112	5,656,277	5,739,797
Cleburne	9,276,135	9,342,630	2,615,015	2,653,628	Lee	52,696,707	53,074,460	14,855,612	15,074,968
Coffee	26,041,034	26,227,707	7,341,170	7,449,569	Limestone	36,706,253	36,969,380	10,347,779	10,500,572
Colbert	34,205,901	34,451,104	9,642,910	9,785,296	Lowndes	6,618,435	6,665,879	1,865,788	1,893,338
Conecuh	7,668,239	7,723,208	2,161,736	2,193,656	Macon	11,240,522	11,321,099	3,168,791	3,215,580
Coosa	6,952,799	7,002,639	1,960,048	1,988,990	Madison	157,037,859	158,163,575	44,270,195	44,923,882
Covington	23,292,367	23,459,337	6,566,300	6,663,257	Marengo	12,622,231	12,712,712	3,558,305	3,610,847
Crenshaw	7,156,859	7,208,162	2,017,574	2,047,365	Marion	18,515,392	18,648,118	5,219,633	5,296,705
Cullman	46,574,901	46,908,770	13,129,827	13,323,700	Marshall	50,127,515	50,486,851	14,131,337	14,339,998
Dale	28,502,049	28,706,364	8,034,950	8,153,592	Mobile	203,507,042	204,965,869	57,370,220	58,217,339
Dallas	24,411,011	24,586,000	6,881,654	6,983,267	Monroe	13,925,266	14,025,088	3,925,641	3,983,606
DeKalb	34,732,032	34,981,007	9,791,230	9,935,806	Montgomery	119,060,532	119,914,009	33,564,091	34,059,693
Elmore	31,958,780	32,187,875	9,009,429	9,142,461	Morgan	66,693,271	67,171,358	18,801,353	19,078,970

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2001-02	Gasoline 2002-03	Motor Fuels 2001-02	Motor Fuels 2002-03
Perry	5,465,372	5,504,550	1,540,731	1,563,481
Pickens	11,508,505	11,591,003	3,244,337	3,292,242
Pike	15,995,371	16,110,033	4,509,220	4,575,802
Randolph	13,140,986	13,235,187	3,704,546	3,759,247
Russell	27,304,732	27,500,464	7,697,417	7,811,075
St. Clair	36,172,747	36,432,049	10,197,379	10,347,952
Shelby	71,762,815	72,277,242	20,230,496	20,529,217
Sumter	7,223,240	7,275,019	2,036,288	2,066,355
Talladega	42,611,707	42,917,166	12,012,572	12,189,948
Tallapoosa	22,962,921	23,127,529	6,473,426	6,569,012
Tuscaloosa	82,078,920	82,667,297	23,138,687	23,480,349
Walker	44,153,222	44,469,732	12,447,137	12,630,930
Washington	11,724,858	11,808,906	3,305,329	3,354,135
Wilcox	6,394,706	6,440,546	1,802,718	1,829,336
Winston	14,970,153	15,077,465	4,220,203	4,282,517
*TOTAL	2,458,556,832	2,476,180,838	693,086,316	703,320,318

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

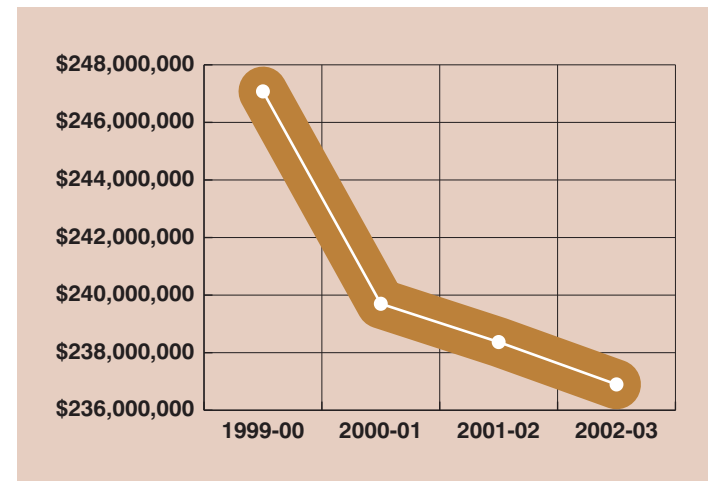
Motor Vehicle Registration Fees

	1999-00	2000-01	2001-02	2002-03
IRP Fees	\$ 53,471,988.11	\$ 48,714,607.22	\$ 43,477,170.00	\$ 47,827,719.00
Motor Vehicle Title Fees	\$ 21,757,383.43	\$ 21,455,000.12	\$ 21,581,645.00	\$ 21,971,530.00
Salvage (Rebuilt) Vehicle Inspection Fees ¹	\$ 905,524.30	\$ 912,775.60	\$ 997,699.00	\$ 987,720.00
Registration Section Miscellaneous Tags ²	\$ 441,949.23	\$ 191,473.22	\$ 448,607.00	\$ 171,033.00
Subtotal	\$ 76,576,845.07	\$ 71,273,856.16	\$ 66,505,121.00	\$ 70,958,002.00
Registration Fees Collected through County Agents ³	\$146,592,449.00	\$141,465,008.00	\$145,468,200.00	\$140,484,088.00
International Fuel Tax Agreement Collections	\$ 23,907,378.20	\$ 26,960,443.09	\$ 26,395,725.00	\$ 25,455,105.00
TOTAL	\$247,076,672.00	\$239,699,307.00	\$238,369,046.00	\$236,897,195.00

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.

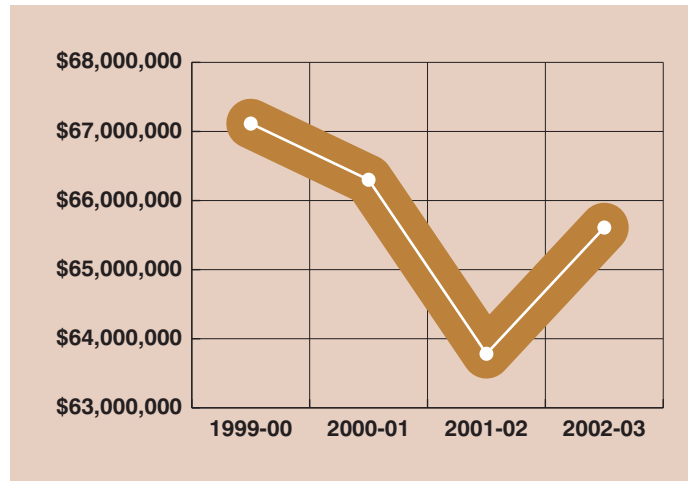
³FY 03 total estimated; includes 21 percent distribution totals required by Section 40-12-270(a)(2)b, *Code of Alabama 1975*.



Tobacco Products and Utility Gross Receipts Tax

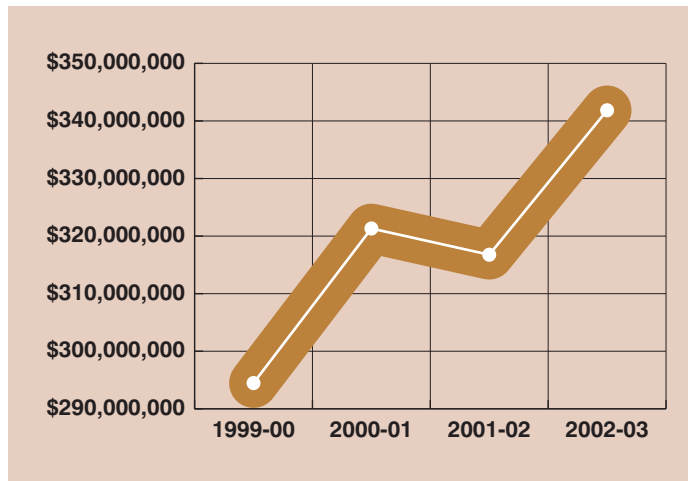
Tobacco Products

1999-00	\$67,114,170.01
2000-01	\$66,301,321.80
2001-02	\$63,782,296.78
2002-03	\$65,609,342.38



Utility Gross Receipts

1999-00	\$294,468,857.10
2000-01	\$321,319,193.02
2001-02	\$316,762,102.89
2002-03	\$341,850,161.97



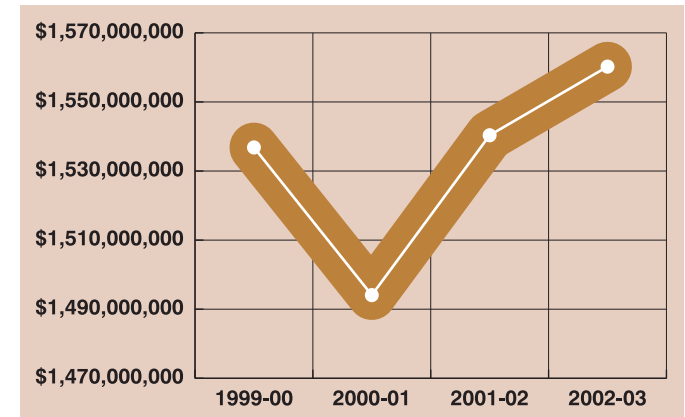
State Sales Tax Collections

County	1999-00	2000-01	2001-02	2002-03
Autauga	\$ 4,279,868.71	\$ 3,939,391.15	\$ 4,153,981.79	\$ 4,538,655.27
Baldwin	28,194,277.07	27,649,162.41	29,520,284.35	31,072,436.69
Barbour	3,151,451.32	2,799,456.73	2,669,080.37	2,554,209.88
Bibb	1,614,779.71	1,304,335.49	1,358,019.16	1,396,936.46
Blount	6,162,671.66	6,177,064.35	6,775,001.05	6,598,054.63
Bullock	1,078,705.48	1,130,464.42	1,092,631.06	1,035,608.20
Butler	2,521,576.72	2,315,523.38	2,243,286.27	2,226,691.46
Calhoun	18,120,033.67	17,934,921.17	18,426,166.66	18,208,516.12
Chambers	3,585,750.07	3,335,116.33	3,431,421.37	3,513,651.02
Cherokee	2,777,239.58	2,738,654.70	2,951,392.82	2,896,206.50
Chilton	5,134,533.21	4,706,300.94	4,768,898.01	4,848,782.58
Choctaw	1,807,207.31	1,728,541.28	1,759,680.10	1,651,438.87
Clarke	3,213,792.60	3,129,682.98	3,364,300.06	3,299,463.46
Clay	1,507,555.90	1,473,386.64	1,722,811.57	1,580,016.38
Cleburne	2,005,915.39	2,002,638.08	2,153,282.31	2,328,459.64
Coffee	6,319,522.35	6,307,845.55	6,890,440.50	7,315,369.15
Colbert	12,888,144.94	11,959,729.97	12,297,251.97	12,447,303.24
Conecuh	1,219,714.84	1,247,085.61	1,010,527.89	1,007,473.91
Coosa	629,332.15	663,451.99	672,411.64	682,504.50
Covington	5,585,885.13	5,472,035.20	5,614,185.29	5,604,265.88
Crenshaw	1,785,460.76	1,573,404.80	1,631,771.86	1,682,110.45
Cullman	12,300,707.08	11,146,830.05	11,413,629.59	11,036,997.08
Dale	4,480,969.08	4,187,075.46	4,570,270.58	4,947,804.00
Dallas	5,767,828.69	5,416,855.76	5,137,818.00	5,213,798.10
DeKalb	10,558,857.96	9,744,222.38	10,862,625.28	11,592,154.34
Elmore	5,812,381.09	6,529,990.89	6,369,200.67	7,070,678.02
Escambia	5,796,374.29	4,889,218.77	5,346,397.62	5,575,362.57

County	1999-00	2000-01	2001-02	2002-03
Etowah	\$ 16,877,665.09	\$ 16,712,742.30	\$ 18,375,284.92	\$ 18,285,022.17
Fayette	2,422,891.42	2,322,406.27	2,204,590.70	2,162,128.08
Franklin	3,310,004.54	3,050,219.92	3,145,040.83	3,137,780.11
Geneva	2,359,290.96	2,413,182.36	2,527,416.18	2,608,239.91
Greene	582,279.17	632,014.38	693,009.62	657,065.57
Hale	1,254,403.16	1,238,939.77	1,288,840.34	1,289,956.35
Henry	2,888,364.33	3,151,604.86	3,409,315.58	3,258,482.52
Houston	25,411,512.76	23,882,418.61	26,041,080.74	27,477,797.69
Jackson	7,571,063.22	7,280,422.89	7,722,993.85	7,367,921.98
Jefferson	259,547,480.78	253,924,640.68	265,341,744.47	254,160,148.67
Lamar	1,891,044.17	1,781,004.55	1,780,921.55	1,911,719.26
Lauderdale	13,044,688.57	12,479,412.17	12,550,234.10	13,001,983.95
Lawrence	2,844,379.17	2,710,701.00	2,770,999.48	2,587,444.72
Lee	16,546,064.47	15,534,532.56	16,776,855.23	17,627,461.12
Limestone	8,356,666.69	8,187,247.04	9,261,804.33	9,433,414.93
Lowndes	1,005,189.75	843,550.72	920,675.87	690,747.42
Macon	2,044,169.52	2,047,299.19	2,334,656.39	2,256,707.70
Madison	48,850,369.38	48,224,757.65	51,089,585.86	51,636,289.50
Marengo	2,813,816.93	2,545,607.73	2,644,798.55	2,648,851.25
Marion	3,802,130.88	3,571,114.22	3,399,474.90	3,634,288.35
Marshall	16,241,892.44	14,911,714.88	16,137,215.29	16,970,053.78
Mobile	69,596,105.17	63,951,484.60	64,800,083.90	65,184,985.91
Monroe	2,958,667.51	2,848,494.17	2,818,625.12	2,846,074.41
Montgomery	105,038,212.46	67,908,874.53	60,151,886.43	57,684,993.54
Morgan	20,261,637.83	19,956,409.30	19,997,475.04	19,310,516.72
Perry	798,369.24	813,741.10	785,699.58	913,291.72
Pickens	1,803,887.71	1,783,722.51	1,777,071.50	1,683,543.54

ALABAMA DEPARTMENT OF REVENUE

County	1999-00	2000-01	2001-02	2002-03
Pike	\$ 5,580,976.60	\$ 5,744,947.28	\$ 5,969,264.83	\$ 5,648,821.28
Randolph	3,156,261.60	3,041,700.81	2,969,528.29	3,044,782.35
Russell	5,440,158.84	5,335,639.07	5,539,716.29	5,520,339.25
St. Clair	6,280,559.09	5,729,559.82	6,044,624.32	6,450,272.63
Shelby	28,414,310.05	28,442,726.61	29,700,566.11	30,733,156.00
Sumter	1,246,274.04	1,132,488.17	1,157,463.69	1,119,696.84
Talladega	9,476,893.40	9,665,110.27	9,514,631.58	9,819,608.85
Tallapoosa	6,257,913.67	6,002,520.82	6,243,983.49	6,419,740.46
Tuscaloosa	30,216,706.52	29,704,792.65	30,314,753.22	30,834,392.01
Walker	12,282,926.54	11,955,551.90	12,322,150.67	12,244,526.72
Washington	957,722.74	777,424.83	789,856.87	911,015.24
Wilcox	1,229,008.43	1,181,082.43	1,154,522.00	1,167,641.35
Winston	4,569,079.64	4,478,435.79	4,741,874.73	4,697,499.90
Out-of-State	587,291,065.67	610,033,543.13	636,262,180.75	659,519,445.25
Transient	0.00	0.00	0.00	0.00
*RA & MF Accts.	36,004,345.24	34,640,879.35	28,673,416.58	29,744,072.06
TOTAL	\$1,536,826,986.15	\$1,494,077,049.37	\$1,540,352,681.61	\$1,560,226,869.46



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

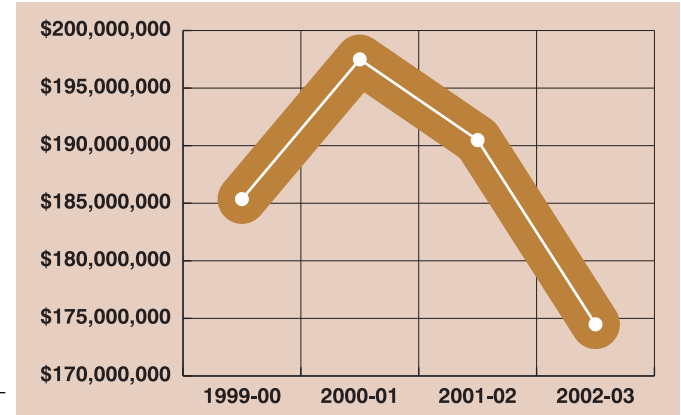
State Use Tax Collections

County	1999-00	2000-01	2001-02	2002-03
Autauga	\$ 103,059.28	\$ 79,518.41	\$ 94,760.89	\$ 89,827.38
Baldwin	867,088.42	758,269.85	842,744.85	919,969.55
Barbour	205,680.53	299,463.25	87,828.59	126,523.27
Bibb	13,967.52	11,465.27	11,352.81	41,842.16
Blount	77,922.70	115,163.14	107,694.10	150,361.80
Bullock	60,105.41	54,107.04	74,363.09	35,125.57
Butler	30,358.52	92,641.36	57,179.99	69,257.29
Calhoun	686,327.35	765,746.62	640,983.36	557,273.06
Chambers	306,078.82	329,093.24	277,983.07	360,711.25
Cherokee	4,935.94	22,877.08	5,729.77	63,664.67
Chilton	57,715.26	175,699.72	148,202.30	-97,400.83
Choctaw	584,790.39	183,797.07	35,707.55	27,840.63
Clarke	-112,705.27	20,104.44	45,113.78	60,956.86
Clay	98,406.02	85,602.79	145,499.82	111,584.38
Cleburne	96,809.69	13,824.60	5,376.87	16,655.76
Coffee	130,595.03	76,204.44	91,210.54	131,186.26
Colbert	726,586.90	676,362.62	715,501.25	562,612.21
Conecuh	77,234.14	21,218.20	27,042.07	24,288.59
Coosa	56,518.17	79,266.61	32,645.55	28,457.44
Covington	444,084.65	324,919.78	516,573.57	428,018.20
Crenshaw	30,096.57	12,455.34	6,861.19	14,407.25
Cullman	583,289.86	502,256.74	325,662.74	382,528.81
Dale	141,224.54	175,584.94	139,692.99	241,751.78
Dallas	333,938.15	217,593.81	161,634.76	141,133.75
DeKalb	378,813.15	436,775.26	363,952.33	368,642.46
Elmore	118,567.40	185,003.16	289,844.15	207,959.12
Escambia	347,834.11	795,930.81	610,006.40	586,515.83

County	1999-00	2000-01	2001-02	2002-03
Etowah	\$ 121,263.89	\$ 444,254.08	\$ 553,238.86	\$ 586,515.58
Fayette	30,936.13	34,857.18	42,669.50	54,286.71
Franklin	88,085.15	89,048.97	116,692.68	115,779.86
Geneva	28,443.39	41,546.43	35,448.35	34,582.30
Greene	3,895.24	1,653.33	7,476.72	20,380.86
Hale	35,277.56	63,154.30	116,502.71	66,473.46
Henry	32,900.79	29,844.62	26,014.87	28,558.43
Houston	988,859.85	1,374,495.58	1,031,781.72	1,111,364.86
Jackson	787,509.52	555,550.91	567,588.42	548,028.35
Jefferson	13,972,876.51	14,518,565.90	15,204,068.02	11,809,169.64
Lamar	118,921.10	95,911.04	84,146.57	61,169.44
Lauderdale	449,762.72	372,725.10	356,392.00	265,501.95
Lawrence	458,215.64	169,653.04	46,204.51	25,384.25
Lee	365,295.30	501,151.10	385,425.55	545,581.83
Limestone	180,286.84	137,345.72	150,861.15	128,498.39
Lowndes	6,408.76	19,561.94	14,836.52	3,597.38
Macon	11,897.48	11,023.61	2,551.18	9,556.81
Madison	3,958,619.58	4,797,400.68	3,749,403.00	2,962,330.32
Marengo	24,548.99	27,766.67	52,177.18	152,589.63
Marion	164,237.14	111,231.57	148,894.74	119,117.98
Marshall	302,355.06	457,866.14	389,926.54	391,776.99
Mobile	2,390,815.39	2,325,081.27	4,458,279.22	3,173,189.38
Monroe	841,327.77	397,321.39	230,294.51	144,221.59
Montgomery	2,846,754.89	2,148,516.39	1,965,539.55	2,081,929.17
Morgan	1,570,529.87	1,075,974.91	678,339.08	1,106,758.02
Perry	53,365.36	24,464.89	23,065.81	22,361.35
Pickens	44,509.70	58,527.29	29,678.06	30,839.77

ALABAMA DEPARTMENT OF REVENUE

County	1999-00	2000-01	2001-02	2002-03
Pike	\$ 172,116.99	\$ 157,453.13	\$ 184,364.94	\$ 366,024.50
Randolph	71,649.44	64,638.25	38,530.45	29,642.93
Russell	973,103.48	455,368.39	820,161.30	1,222,642.33
St. Clair	66,495.37	62,150.85	69,706.95	64,958.62
Shelby	394,277.42	466,317.61	642,513.85	648,812.69
Sumter	29,549.69	37,060.75	30,622.15	43,974.02
Talladega	364,143.42	774,770.98	781,462.34	634,358.39
Tallapoosa	1,094,391.22	2,150,515.28	588,865.00	624,995.92
Tuscaloosa	2,190,393.34	2,044,271.89	1,013,270.15	1,805,349.26
Walker	144,190.94	86,230.54	89,497.75	187,090.51
Washington	491,717.38	468,106.46	448,168.24	437,293.27
Wilcox	282,433.02	159,414.79	-17,747.97	8,042.47
Winston	203,154.72	109,607.01	128,621.95	179,897.05
RA & MF Accts				8,014.72
CU*Out-of-State	36,546,871.66	42,647,097.77	43,605,639.98	38,010,338.50
SU** Out of State	106,004,205.30	111,419,945.02	105,732,629.57	98,963,462.23
TOTAL	\$185,355,916.26	\$197,498,388.36	\$190,484,952.05	\$174,486,136.21



*Consumers' Use Out-of-State

**Sellers' Use Out-of-State

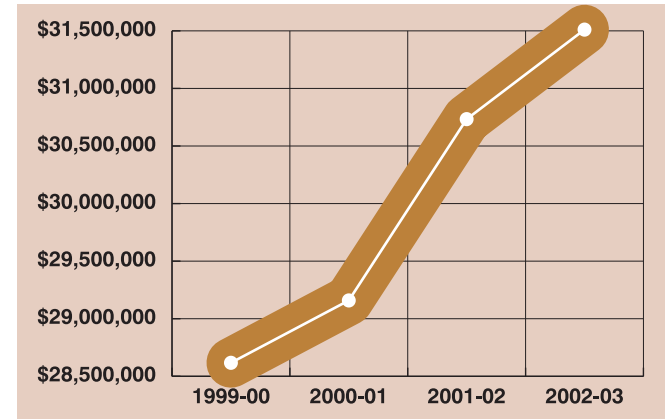
State Lodgings Tax

County	1999-00	2000-01	2001-02	2002-03
Autauga	\$ 56,961.75	\$ 143,596.71	\$ 183,752.62	\$ 155,262.97
Baldwin	6,802,832.97	6,941,579.24	8,025,217.33	8,363,303.00
Barbour	99,642.07	87,137.19	82,256.77	75,674.72
Bibb	55,977.30	46,401.09	53,844.27	55,798.10
Blount*	28,149.30	30,343.47	32,786.48	30,673.38
Bullock	10,881.15	12,080.69	9,771.35	12,619.12
Butler	129,449.99	125,742.19	130,208.03	128,295.14
Calhoun	482,891.54	533,579.11	552,599.70	527,972.11
Chambers	77,333.66	76,377.94	58,513.53	59,812.24
Cherokee*	39,982.51	39,880.63	43,224.38	45,483.04
Chilton	120,532.10	119,409.32	115,274.49	114,634.29
Choctaw	20,543.87	15,356.73	11,585.79	15,168.71
Clarke	97,762.44	80,460.11	97,747.61	84,435.44
Clay	2,849.40	2,190.40	2,502.40	2,943.97
Cleburne	7,639.88	7,537.82	6,694.71	6,593.90
Coffee	88,427.04	78,612.59	98,012.37	133,787.27
Colbert*	225,109.18	229,036.98	214,852.72	231,312.18
Conecuh	52,732.91	59,400.68	53,791.46	53,811.19
Coosa	4,747.57	6,116.86	5,894.69	6,028.45
Covington	85,937.29	106,946.59	89,180.98	91,584.95
Crenshaw	3,229.08	3,710.47	3,512.89	4,423.70
Cullman*	320,164.80	308,212.21	312,023.15	345,495.81
Dale	106,594.70	98,488.20	111,616.70	80,551.87
Dallas	430,604.85	458,191.36	522,908.22	494,766.13
DeKalb*	177,923.27	200,682.63	199,029.08	205,584.60
Elmore	167,893.47	180,769.42	202,676.94	254,140.26
Escambia	104,577.03	109,164.19	111,087.28	101,731.39

County	1999-00	2000-01	2001-02	2002-03
Etowah*	\$ 398,421.39	\$ 433,381.84	\$ 420,437.32	\$ 407,962.18
Fayette	12,507.63	13,132.53	11,513.80	6,006.28
Franklin*	31,763.78	40,324.18	47,134.98	45,031.31
Geneva	11,051.33	12,548.88	13,837.13	14,626.78
Greene	3,020.41	2,941.48	2,682.10	3,656.65
Hale	2,168.13	2,764.99	4,176.39	3,964.96
Henry	10,384.61	11,595.66	10,964.82	12,396.55
Houston	631,471.56	594,319.30	584,722.20	691,537.68
Jackson*	121,918.15	119,715.50	138,885.41	141,782.89
Jefferson	4,859,149.84	5,011,988.92	4,898,722.43	4,739,154.86
Lamar	3,556.85	3,609.47	6,172.67	4,423.34
Lauderdale*	257,979.99	276,852.40	293,501.89	291,742.51
Lawrence*	55,445.16	62,361.41	66,553.83	63,053.04
Lee	598,544.69	573,332.72	666,989.52	747,094.27
Limestone*	223,699.57	224,033.00	225,820.42	252,544.41
Lowndes	131.10	187.42	390.64	0.00
Macon	46,224.82	46,808.62	60,627.70	66,301.61
Madison*	2,542,691.75	2,548,462.09	2,608,029.06	2,757,276.76
Marengo	74,185.53	82,622.26	83,802.38	82,739.04
Marion*	64,118.42	49,927.78	51,830.00	63,750.01
Marshall*	428,551.50	383,048.85	360,880.21	378,587.71
Mobile	2,391,536.07	2,391,335.59	2,388,162.18	2,383,445.26
Monroe	72,684.04	73,215.92	54,633.18	63,392.55
Montgomery	1,710,964.65	1,675,618.44	1,934,450.43	2,063,411.46
Morgan*	639,087.50	619,370.18	655,365.31	650,540.35
Perry	11,370.93	9,542.36	8,795.54	9,170.77
Pickens	8,659.44	10,053.13	7,048.73	9,912.62

ALABAMA DEPARTMENT OF REVENUE

County	1999-00	2000-01	2001-02	2002-03
Pike	\$ 144,003.45	\$ 136,403.30	\$ 153,193.46	\$ 167,450.37
Randolph	31,661.63	27,795.64	26,367.26	26,540.04
Russell	158,551.25	168,693.76	174,103.04	183,808.08
St. Clair	132,207.72	138,124.93	144,032.89	167,327.64
Shelby	903,653.68	986,737.01	1,009,474.13	1,089,022.11
Sumter	68,023.39	65,514.51	73,425.49	59,623.49
Talladega	145,580.61	193,398.57	172,928.47	200,532.48
Tallapoosa	88,067.81	86,484.95	85,401.88	96,381.88
Tuscaloosa	1,076,764.99	1,093,838.80	1,073,900.41	1,148,745.02
Walker	127,620.59	108,029.51	122,977.68	117,992.07
Washington	2,727.11	2,588.07	3,225.92	2,557.09
Wilcox	34,128.40	34,924.07	30,887.78	31,281.79
Winston*	36,004.79	25,356.39	29,976.42	35,220.90
Out-of-State	655,443.94	716,739.44	696,744.76	548,995.72
TOTAL	\$28,617,099.32	\$29,158,728.69	\$30,733,335.80	\$31,510,872.46



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

County Sales, Use and Lodgings Taxes Collected by the State

County	1999-00	2000-01	2001-02	2002-03
Autauga	\$ 6,683,636.67	\$ 8,124,349.95	\$10,039,112.97	\$ 8,591,207.78
Baldwin*	33,815,164.71	15,161,506.99	237,363.00	141,420.39
Baldwin Co District	2,863,770.44	3,054,053.54	3,496,110.60	4,027,424.06
Barbour*	1,944,497.24	1,823,856.98	204,220.49	18,622.86
Bibb*	10,835.88	982.54	1,099.42	588.05
Blount*	8,744.02	12,924.44	1,544.92	3,088.01
Bullock*	1,687.37	2,526.76	716.60	1,276.04
Butler	1,457,009.03	1,416,561.84	1,430,379.15	1,432,848.70
Calhoun*	3,793.89	4,677.16	5,807.17	7,072.82
Chambers*	38,825.00	10,118.61	9,857.57	5,712.41
Cherokee	2,571,717.63	2,676,805.35	2,885,147.85	2,900,143.26
Cherokee Lodgings	37,993.32	40,016.64	41,558.09	44,844.24
Chilton*	15,074.15	27,253.09	9,779.70	5,737.45
Choctaw*	3,768.15	510.94	3,422.39	2,255.69
Clarke*	1,944.73	639.12	3,030.24	2,218.57
Clay*	8,648.98	3,535.04	1,318.94	1,064.16
Cleburne*		8,412.84	0.00	187.39
Cleburne Lodgings		4,637.59	46,521.42	48,555.44
Coffee*	3,539,979.86	3,554,413.42	385,291.83	16,300.46
Colbert*	25,322.85	15,181.04	22,566.29	11,960.94
Colbert Lodgings*	2,693.35	0.00	0.00	0.00
Conecuh*	6,139.30	1,114.50	2,325.23	194.36
Coosa	301,010.49	267,828.66	264,662.66	330,485.46
Coosa Lodgings			284.54	9,944.06
Covington*	734,685.27	22,651.04	11,933.85	18,380.09
Covington Lodgings*	10,720.85	762.71	0.00	0.00
Crenshaw	564,437.20	506,430.90	1,291,759.80	1,494,140.58

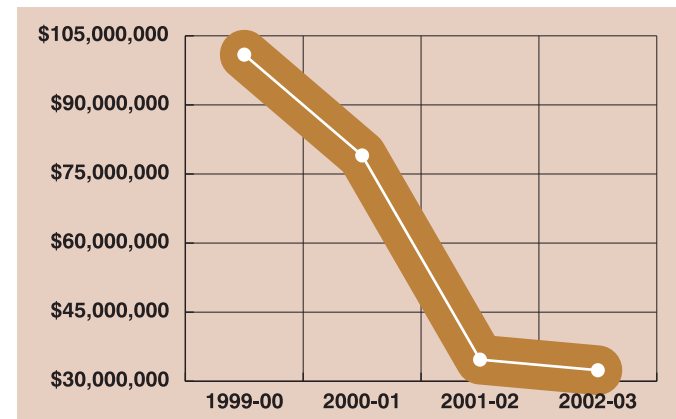
County	1999-00	2000-01	2001-02	2002-03
Cullman*	\$ 43,005.47	\$ 37,350.19	\$ 38,221.54	\$ 12,206.65
Cullman Lodgings*	70.87	0.00	0.00	0.00
Dale*	25,547.26	19,229.29	15,794.26	12,838.97
Dallas*	10,403.87	7,371.43	9,660.38	10,611.70
DeKalb*	5,729.32	7,057.38	3,697.00	2,957.02
DeKalb Lodgings	11,479.83	54,750.56	60,328.89	67,767.68
Elmore*	4,793.31	4,446.64	13,679.36	7,431.82
Escambia*	2,172.57	8,059.01	2,932.76	866.55
Etowah*	7,696,941.08	8,110,494.70	964,039.91	49,039.12
Etowah Lodgings*	0.00	111.40	0.00	0.00
Fayette*	2,035,861.34	328,771.51	6,768.76	1,778.93
Franklin*	1,068.89	1,548.71	2,854.45	1,973.16
Geneva	986,304.46	986,842.68	1,031,931.48	1,021,049.26
Greene*	2,949.40	3,433.24	425.88	303.59
Greene Lodgings	2,760.28	3,173.04	5,412.12	6,821.14
Hale*	53.34	576.45	478.05	152.21
Henry*	3,051.95	5,014.09	10,664.12	1,702.30
Houston*	12,805.47	12,137.64	14,592.24	15,257.28
Jackson*	7,018,071.90	4,183,241.42	189,589.18	9,525.11
Jackson Lodgings*	57,272.57	37,750.61	676.25	0.00
Jefferson*	40,349.81	51,796.49	67,769.29	66,752.61
Lamar*	4,258.74	1,826.22	11,938.74	178.13
Lauderdale*	51,427.33	76,966.73	159,038.12	8,636.91
Lauderdale Lodgings	278,355.66	286,536.69	294,311.32	277,887.49
Lawrence*	2,341.22	9,748.70	7,875.72	12,067.26
Lee*	47,927.89	19,629.49	26,673.88	8,874.72
Lee Lodgings	327,824.22	311,078.63	346,813.96	413,829.13

ALABAMA DEPARTMENT OF REVENUE

County	1999-00	2000-01	2001-02	2002-03
Limestone*	\$ 10,039,772.22	\$ 7,780,857.41	\$ 188,767.55	\$ 111,891.68
Lowndes*	659.46	3,320.06	1,354.36	3,841.92
Macon*	4,152.12	1,798.84	6,460.17	1,057.07
Madison*	20,830.35	26,077.50	27,444.67	12,509.10
Marengo*	3,691.24	3,591.77	83,654.21	1,909.41
Marion*	3,264,385.08	2,931,975.63	489,735.48	7,518.82
Marshall*	10,450.17	7,630.18	4,897.83	30,693.62
Marshall Lodgings*	1,124.21	110.62	85.70	7.82
Mobile*	17,154.72	19,342.37	12,963.98	12,626.88
Monroe*	6,180.00	12,194.51	3,065.36	1,755.20
Montgomery*	38,322.10	46,883.44	28,945.56	21,466.92
Morgan*	17,789.71	20,391.73	9,895.69	5,674.69
Perry*	468.44	2,099.84	1,270.68	454.47
Pickens*	5,354.79	2,659.91	3,981.98	2,346.63
Pickens Lodgings	4,047.22	4,289.11	3,853.24	3,818.20
Pike*	13,274.52	19,964.20	21,345.02	5,251.23
Randolph			179,038.84	1,078,838.12
Russell*	5,320,081.95	6,431,475.33	113,016.05	48,003.78
Russell Lodgings*	82,848.10	85,201.15	2,663.70	17.20
St. Clair*	5,546.70	10,754.69	13,899.31	8,515.84
Shelby*	22,703.36	21,873.61	21,635.56	15,858.21
Sumter*	1,646.30	1,780.69	4,657.55	1,312.84
Sumter Lodgings*	14,150.78	19,546.35	9,562.95	2,716.62
Talladega	8,663,717.66	10,210,619.36	9,736,896.14	9,797,564.88
Tallapoosa*	2,613.45	8,250.49	41,904.81	2,733.98
Tuscaloosa*	6,473.04	20,246.61	577.32	62,472.35
Walker*	3,273.89	18,657.39	26,806.85	20,129.58

County	1999-00	2000-01	2001-02	2002-03
Walker Lodgings*	\$ 0.00	\$ 54.96	\$ 0.00	\$ 0.00
Wilcox*	16,185.08	513.15	2,172.80	163.28
Winston*	2,899.37	3,938.02	902.81	2,136.16
TOTAL	\$100,914,724.46	\$79,026,793.55	\$34,696,631.70	\$32,389,468.51

*State does not collect/administer local tax.



Municipal Sales and Use Taxes Collected by the State

City	1999-00	2000-01	2001-02	2002-03
Abbeville*	\$ 601.45	\$ 1,500.64	\$ 9,260.91	\$ 514.33
Adamsville*	13.43	149.72	1,595.55	744.84
Addison*	0.00	241.46	189.83	451.39
Akron	14,613.42	17,072.85	28,555.81	24,184.17
Alabaster*	2,267.19	9,850.93	21,058.86	371.10
Albertville*	3,929.13	5,368.11	3,082.39	7,556.03
Alexander City*	12,256.69	5,048.93	4,801.04	6,496.46
Aliceville*	161.46	527.13	1,772.02	18.18
Allgood	10,803.07	11,333.49	8,381.28	9,336.60
Altoona*	296.00	87.84	50.97	118.59
Andalusia*	6,535.62	4,335.62	6,905.48	1,921.12
Anderson	18,538.60	32,851.24	31,854.43	35,969.25
Anniston*	12,440.42	49,212.69	31,380.34	4,275.11
Arab*	4,653,101.76	2,384,268.37	41,109.28	6,985.27
Ardmore*	313,336.54	123,170.94	898.51	1.97
Argo	98,835.99	92,865.85	180,973.84	193,158.59
Ariton	66,961.01	65,371.17	72,830.07	65,955.49
Arley*	43,541.70	1,027.27	407.19	926.47
Ashford*	481,686.56	485,089.67	46,939.17	102.81
Ashland	532,451.89	532,946.04	521,126.10	512,144.55
Ashville*	138.90	96.33	273.86	153.78
Athens*	6,113,164.19	5,338,860.24	228,795.67	28,457.46
Atmore*	3,168.07	1,592.67	804.48	533.49
Attalla*	441.73	16,140.90	1,678.16	77.36
Auburn*	6,837.73	15,960.93	3,760.61	4,600.50
Autaugaville*	73,968.80	109,055.17	56,830.67	0.00
Baker Hill	61,103.60	70,220.80	78,700.29	74,312.78
Bay Minette*	6,297.23	10,148.59	635.41	7,747.30
Bayou La Batre	838,063.09	884,739.55	866,357.33	876,573.78

City	1999-00	2000-01	2001-02	2002-03
Bear Creek	\$ 46,598.14	\$ 21,663.41	\$ 19,854.70	\$ 18,423.70
Beaverton	8,507.34	9,494.85	8,806.63	8,128.47
Belk	9,361.58	10,050.70	8,422.99	7,793.10
Berry*	36.36	533.45	6.11	1,317.73
Bessemer*	11,994,293.35	12,900,179.93	2,195,940.35	110,268.90
Birmingham*	43,709.32	111,647.64	51,507.75	153,071.83
Black	3,148.65	2,245.02	1,393.94	1,378.98
Blountsville*	61.92	477.72	1,613.12	794.87
Blue Springs	4,159.34	1,432.53	1,002.18	1,845.73
Boaz*	57,468.60	3,127.16	1,115.16	1,876.62
Boligee	26,927.62	14,485.48	15,060.08	14,261.63
Branchville*	70,295.57	52,922.31	448.82	15.09
Brantley*	0.00	112.12	332.94	181.13
Brent*	8.49	434.20	78.83	48.91
Brewton*	1,259.87	4,091.07	1,827.18	525.15
Bridgeport*	4,410.50	6,651.13	9,502.99	0.00
Brighton	211,690.22	226,359.41	218,588.72	397,648.56
Brilliant*	55.05	314.03	237.71	0.00
Brookside	9,274.73	8,135.76	9,349.43	16,016.94
Brookwood*	2,295.48	705.84	38.59	154.33
Brundidge*	433.45	524.27	20.83	62.61
Butler*	2,673.76	1,559.49	1,138.63	113.36
Calera*	483.98	13,697.34	1,486.59	1,385.67
Camden*	8,049.19	94.32	507.03	682.10
Camp Hill*	24,365.21	82,988.13	5,442.13	73.04
Carbon Hill*	170.07	231.08	133.64	40.54
Carrollton	52,282.37	53,996.63	49,830.54	53,483.43
Castleberry	49,358.05	48,828.35	42,426.67	39,707.98
Cedar Bluff*	38.20	2,080.69	1,663.76	297.02

ALABAMA DEPARTMENT OF REVENUE

City	1999-00	2000-01	2001-02	2002-03
Centre*	\$ 2,063.00	\$ 10,838.66	\$ 14,881.11	\$ 5,436.17
Centreville*	1,035.65	17.40	75.16	8.85
Chatom	672,533.51	639,391.21	660,485.98	652,935.86
Chelsea*	39.21	2,879.52	178.69	989.90
Cherokee*	120.98	861.53	2,413.26	920.63
Chickasaw*	2,383.73	534.74	2,680.22	2,741.83
Childersburg	506,618.40	1,210,029.38	1,276,299.11	1,289,306.36
Citronelle*	1,825.85	4,325.30	1,904.24	76.59
Clanton*	3,317,648.62	4,126,616.36	523,518.52	27,397.59
Clayhatchee	6,485.25	8,144.07	4,930.10	6,701.39
Clayton	237,999.16	287,823.10	234,306.41	242,559.53
Cleveland*	1,918.20	626.75	17.60	1.72
Clio	57,194.14	55,513.56	76,368.46	91,792.60
Coaling*	2,356.80	1.00	0.36	0.00
Coffee Springs	4,897.35	3,292.00	3,061.30	3,448.65
Coffeetown*		43.78	29.42	0.00
Coker		3,837.12	29,546.34	35,936.84
Collinsville*	29.08	20.85	97.06	64.77
Columbia	132,990.76	124,670.82	114,226.82	131,160.31
Columbiana*	572.54	1,398.71	7,181.41	618.49
Coosada*	826.76	0.00	123.26	3.55
Cordova*		36.49	5.49	16.52
Cottonwood	151,630.01	127,712.50	115,101.34	128,615.03
Courtland	71,182.03	47,932.09	59,398.49	66,275.14
Cowarts*	141,547.16	69,908.55	528.99	401.58
Creola	266,800.16	243,797.61	247,917.85	272,496.41
Crossville*	703.36	12.20	640.51	696.45
Cuba*	97,521.49	91,635.90	14.03	46.84
Cullman*			592.70	260.15

City	1999-00	2000-01	2001-02	2002-03
Dadeville*	\$ 2,310.12	\$ 3,209.25	\$ 0.00	\$ 832.93
Daleville	979,352.75	993,351.57	1,064,065.85	1,050,274.29
Daphne*	9,340.24	1,949.87	2,619.28	745.86
Dauphin Island	262,253.86	277,347.90	288,563.47	288,167.72
Daviston	6,525.28	13,411.40	12,238.00	12,344.74
Deatsville	12,820.96	15,325.03	20,558.85	23,918.12
Decatur*	12,576.71	18,521.82	11,101.08	9,964.91
Demopolis*	2,912,428.04	2,928,736.72	2,972,011.07	1,251,822.54
Detroit	5,795.90	10,265.21	11,941.82	11,672.11
Dora*	201.32	502.24	599.14	6.14
Dothan*	17,523.75	31,156.27	22,516.02	19,766.43
Double Springs*	298.54	11.76	24.44	9.01
Douglas*	60.39	69.58	2,070.41	0.00
Dozier	26,760.45	26,117.15	22,185.53	21,378.29
Dutton	35,693.47	44,744.60	37,774.33	39,385.86
East Brewton*	50.76	17.19	0.43	7.80
East Tallassee		3,376.55	52,978.04	55,531.46
Eclectic*	313.13	2,611.69	446.84	40.51
Edwardsville*			9.48	0.00
Elba	858,527.24	773,442.41	780,952.31	832,396.85
Elberta*	1,609.29	1,594.05	1,500.13	450.25
Eldridge	18,032.21	18,323.60	14,547.95	13,924.37
Elkmont	98,668.81	95,751.25	108,569.31	80,535.96
Elmore*		176.55	7,107.25	49.74
Emelle	13,271.45	7,135.47	15,973.39	2,776.30
Enterprise*	7,964,719.69	8,055,606.06	849,851.83	21,768.89
Ethelsville*	37.34	5.06	8.68	263.13
Eufaula*	4,618,579.45	4,407,512.40	482,236.54	25,000.11
Eutaw*	227.15	8,999.08	15.06	216.48

ALABAMA DEPARTMENT OF REVENUE

City	1999-00	2000-01	2001-02	2002-03
Eva*	\$ 76.99	\$ 44.81	\$ 25.12	\$ 10.69
Evergreen*	704,934.70	723,448.58	132,853.87	3,294.69
Excel	17,262.98	15,982.25	14,688.79	16,670.92
Fairfield*	684.65	1,419.53	1,518.60	270.14
Fairhope*	5.87	141.41	0.00	0.00
Falkville*	8.52	46.80	2.86	15.48
Faunsdale	18,141.26	18,648.88	20,992.33	19,404.76
Fayette*	178,192.22	16,438.44	4,350.04	886.80
Flomaton*	1,107.29	763.57	91.29	38.12
Floral*	3,477.51	121.83	167.76	5.25
Florence*	21,693,812.29	21,175,005.77	15,043,286.14	164,364.38
Foley	4,693,354.05	4,655,574.44	4,911,000.43	5,074,121.85
Forkland*	2,960.76	612.46	173.54	352.65
Fort Deposit*	3,734.99	0.00	43.53	90.72
Fort Payne*	8,713.45	7,976.94	4,755.20	3,733.08
Franklin*	18,413.83	22,850.74	17,764.70	14,741.99
Frisco City	119,169.80	74,416.53	81,963.23	78,361.15
Fulton	66,559.53	65,746.15	121,092.72	122,848.26
Fultondale*	1,228,869.70	1,306,059.38	149,889.07	5,557.92
Fyffe*	28.00	51.77	1,764.99	166.66
Gadsden*	3,081,210.66	104,833.20	73,559.60	25,415.44
Gantt	36,450.86	357,953.57	40,677.06	48,655.70
Gardendale*	939.34	1,161.57	372.89	470.13
Gaylesville	12,870.15	14,375.59	14,640.71	14,733.68
Geiger	2,378.44	2,130.50	1,989.74	1,861.58
Geneva	1,417,987.80	1,408,915.58	1,406,213.92	1,437,357.46
Georgiana*	280,367.88	280,197.62	131,488.20	119,104.16
Geraldine	210,300.54	84,724.43	133,697.92	264,452.90
Gilbertown	169,933.38	168,849.51	172,902.91	152,183.91

City	1999-00	2000-01	2001-02	2002-03
Glencoe*	\$ 425.17	\$ 98.81	\$ 501.58	\$ 47.72
Glenwood	4,675.46	5,127.93	2,920.00	9,819.11
Goldville	9,162.88	6,642.70	6,785.14	6,446.48
Goodwater	229,148.42	214,669.88	198,527.08	175,156.46
Gordo*	480.39	513.59	17.13	299.78
Gordon	8,499.41	9,468.33	8,541.37	10,777.17
Gordonville	2,618.91	2,657.00	2,047.19	2,175.18
Goshen	13,701.19	18,780.22	18,176.41	17,650.74
Grant	204,213.87	212,958.11	203,634.15	279,669.50
Graysville*	76.94	18.66	34.03	217.85
Greensboro*	137.39	296.33	33.29	1,029.71
Greenville	3,482,396.51	3,435,931.10	3,382,043.38	3,458,573.55
Grimes	0.38	20,115.37	30,447.45	30,780.00
Grove Hill	681,701.37	600,425.99	541,901.41	509,953.31
Guin*	110.20	618.07	0.00	0.66
Gulf Shores*	8,994.42	4,836.10	959.12	13,257.21
Guntersville	5,407,436.25	5,941,185.97	6,381,639.14	6,561,507.99
Gurley*	56.92	1,175.20	27.02	7.22
Hackleburg*	69.30	252.95	138.31	1.88
Haleyville*	615.46	8,012.91	969.03	213.57
Hamilton*	1,097.46	9,370.01	637.23	399.49
Hammondville	13,051.82	18,092.50	15,768.64	15,530.03
Hanceville*		5,198.00	0.00	1.72
Harpersville	169,876.91	197,133.81	256,855.00	250,838.28
Hartford	323,982.60	298,854.29	325,012.20	450,999.58
Hartselle*	1,110.44	2,034.90	509.36	452.28
Hayden	13,102.24	20,627.54	19,496.09	18,237.38
Hayneville	112,115.53	97,939.79	32,569.65	64,827.26
Headland*	2,931.39	1,004.70	1,718.24	202.23

ALABAMA DEPARTMENT OF REVENUE

City	1999-00	2000-01	2001-02	2002-03
Heflin*	\$ 2,217.60	\$ 7,266.76	\$ 7,180.23	\$ 1,892.84
Helena*	228.08	366.72	290.43	860.92
Henegar*	71.04	553.10	1,490.46	1.27
Hillsboro*	20.06	298.99	29.81	477.53
Hobson City	31,665.03	14,781.87	15,508.85	12,194.68
Hodges*	0.00	0.19	0.39	4.26
Hokes Bluff*	76.43	379.31	158.90	5.32
Hollywood	51,096.70	52,009.97	52,906.20	46,459.53
Homewood	21,854,125.77	20,769,613.14	21,325,523.44	22,027,790.59
Hoover*	5,700.35	13,652.10	25,233.85	10,102.48
Hueytown*	310.17	6,473.42	1,220.99	2,141.69
Huntsville*	42,249.58	41,411.33	37,515.61	35,885.06
Hurtsboro	96,016.79	85,999.31	86,316.19	86,109.48
Hytov	6,851.33	6,162.62	4,081.71	1,920.10
Ider*	93.30	215.17	679.36	109.24
Indian Springs*			38.17	0.00
Irondale*	546.78	308.25	2,031.30	1,005.50
Jackson*	1,241.12	3,592.35	1,206.36	766.94
Jackson's Gap*	7.55	731.17	1,247.75	229.57
Jacksonville*	901.05	11,355.36	1,165.83	655.12
Jasper	2,218.36	3,641,541.64	7,605,008.07	7,729,312.48
Jemison*	23.06	102.33	43.93	6.50
Kansas	1,650.96	1,582.76	3,126.38	1,595.80
Kennedy*	4,905.48	5,648.44	1,073.88	253.09
Killen	426,405.39	465,228.23	458,945.81	500,090.90
Kimberly*	632.95	21.36	6,861.84	187.88
Kinsey*	65,586.63	35,422.00	463.14	157.16
Kinston	50,287.54	50,571.94	53,632.86	47,058.64
LaFayette	488,644.75	477,282.82	472,970.50	461,907.37

City	1999-00	2000-01	2001-02	2002-03
Lake View	\$ 59,715.56	\$ 65,079.97	\$ 25,989.26	\$ 24,835.76
Lanett*	602.18	1,634.61	480.93	1,235.45
Leeds*	1,589.55	1,792,485.11	3,622,539.90	1,423,310.03
Leesburg*	36,407.95	3,082.65	5,454.25	1,255.53
Leighton*	1,336.44	31.87	220.53	116.32
Level Plains	46,039.56	44,638.67	47,667.03	51,481.88
Lexington*	1,964.55	14.08	4.28	59.26
Lincoln	869,520.42	1,235,597.67	1,014,562.43	1,633,499.10
Linden*	153.55	100.32	29.92	244.69
Lineville*	7,632.77	210.89	166.15	36.84
Lipscomb*	0.37	315.22	182.00	310.55
Lisman	5,670.42	7,411.39	6,940.15	11,261.05
Littleville*	0.00	4.27	0.78	7.06
Livingston*	582.25	374.91	1,125.56	82.93
Lockhart	9,841.09	8,747.79	8,174.02	11,179.72
Locust Fork	47,468.35	47,779.58	46,613.27	53,680.41
Louisville	59,658.50	62,749.86	79,850.07	87,835.20
Loxley*	468,080.98	516,203.81	68,233.27	6,469.52
Luverne*	145.96	214.42	11.83	30.19
Lynn*	29.23	1.71	0.00	0.00
Madison*	3,805.38	8,779.31	10,771.74	1,068.20
Malvern	27,380.28	26,838.75	27,150.79	28,966.96
Maplesville*	12.11	2,844.94	0.00	24.20
Margaret	19,334.61	15,060.56	15,468.08	24,858.84
Marion*	449,850.85	396,339.09	373,465.89	22,720.84
McIntosh	198,665.53	219,856.62	167,681.62	133,282.48
McKenzie	21,816.05	27,030.17	19,335.40	18,201.29
Mentone	38,353.31	37,366.89	48,923.74	55,472.69
Midfield	1,734,733.26	1,801,104.12	1,724,658.69	2,012,927.82

ALABAMA DEPARTMENT OF REVENUE

City	1999-00	2000-01	2001-02	2002-03
Midland City	\$ 259,383.78	\$ 242,437.31	\$ 264,641.47	\$ 285,164.68
Millbrook*	493.42	3,216.65	158.77	214.22
Millport	149,709.05	131,259.26	150,399.39	127,306.41
Millry*	103,124.83	92,562.26	226.05	2,913.95
Mobile*	16,240.87	28,753.33	38,439.70	22,953.74
Monroeville*	1,146.23	726.50	386.44	88.77
Montevallo*	21.19	6,534.88	12,897.27	1,315.14
Montgomery*	30,222.37	39,987.58	19,435.88	11,750.70
Moody	1,534,777.97	1,399,685.78	1,374,240.82	1,452,098.14
Morris*	48.16	31.94	69.18	1.47
Mosses	146.20	2,643.01	5,711.77	5,929.75
Moulton*	193.03	517.31	283.23	0.00
Moundville*	366.30	367.14	264.04	30.09
Mt. Vernon*	3.89	11.86	0.00	245.23
Mountain Brook*	67.10	749.10	789.77	2,234.08
Mountainboro	36,387.54	19,949.91	21,901.46	18,555.63
Mulga*		31.02	21.85	19.79
Munford				109,961.60
Muscle Shoals	8,286,789.62	8,659,615.58	8,683,260.43	8,908,606.42
Myrtlewood	2,667.53	3,542.09	2,601.14	2,038.45
Napier Field*	32,988.10	19,511.86	18,599.27	12,183.86
Nauvoo*		30.61	153.98	0.00
Needham	2,874.96	3,238.61	2,936.02	3,148.08
New Brockton*	2,399.41	146.09	2,693.69	0.00
New Hope*	66.16	94.06	444.81	10.55
New Site	61,431.02	63,365.79	73,092.10	77,036.52
Newbern	5,982.00	5,304.28	7,098.28	4,822.72
Newton*	68,684.78	66,707.36	6,204.57	342.23
Newville	19,596.91	19,787.07	20,093.22	30,080.83

City	1999-00	2000-01	2001-02	2002-03
North Courtland*	\$ 10,149.64	\$ 9,167.99	\$ 1,632.96	\$ 0.89
Northport*	119.21	5,518.97	0.00	1,176.59
Notasulga	93,543.78	122,338.65	125,278.27	132,746.03
Oak Grove	326,640.45	298,315.71	314,807.25	309,952.08
Oakman	62,304.66	62,680.10	161,298.03	72,211.94
Odenville	150,420.72	186,680.13	211,386.22	314,032.34
Ohatchee*	30.11	810.73	4.00	21.89
Oneonta*	226.60	10,680.61	615.59	1,486.99
Opelika*	8,842.01	1,999.43	7,215.32	4,005.95
Opp*	1,142,343.43	673,352.57	13,432.70	2,116.34
Orange Beach*	1,948.68	3,681.97	6,456.20	183.53
Owens Cross Rds.	84,838.05	90,123.39	116,453.57	104,641.54
Oxford	12,575,789.01	14,203,119.70	14,958,907.83	15,723,526.78
Ozark*	4,903.41	23,481.40	894.22	3,401.10
Parrish*	176,441.77	111,602.96	638.50	45.29
Pelham*	2,496.95	8,644.87	4,993.87	1,314.19
Pell City*	1,313.95	11,357.83	3,710.28	7,074.18
Pennington*	106,789.95	124,171.48	108,689.86	78,951.19
Phenix City*	8,607,342.15	9,026,699.10	720,760.63	23,720.61
Phil Campbell*	705.04	164.13	4,055.62	2,334.32
Pickensville	12,717.80	15,523.47	12,604.05	13,633.28
Piedmont*	116.97	8,956.90	2,253.53	779.95
Pike Road	20,433.28	22,401.48	37,333.92	55,328.48
Pinckard	46,289.61	36,619.01	36,306.00	39,622.19
Pine Hill	122,917.45	125,454.27	164,175.27	110,247.11
Pine Ridge*		211.20	0.00	0.00
Pisgah	23,155.96	26,988.16	22,005.29	20,894.88
Pleasant Grove	990,135.33	836,993.13	796,370.83	780,611.18
Powell*	265.53	226.27	2,864.67	0.00

ALABAMA DEPARTMENT OF REVENUE

City	1999-00	2000-01	2001-02	2002-03
Prattville*	\$ 52,713.53	\$ 16,466.03	\$ 13,596.44	\$ 12,531.27
Priceville*	3,245.11	17,986.35	9,945.01	0.00
Prichard	3,677,665.04	3,459,145.99	3,198,064.79	3,120,568.64
Ragland*	55.78	1.27	1.24	7.06
Rainbow City	3,302,418.45	3,364,200.09	3,422,869.91	3,537,870.65
Rainsville*	47,032.69	281.96	826.77	334.79
Ranburne*	222.56	258.43	56.27	16.07
Red Bay*	6,600.50	52.34	528.22	109.38
Red Level*	36,460.56	34,552.37	54,944.20	181.31
Reece City	12,947.31	16,302.70	20,181.56	21,220.97
Reform*	85.13	201.27	67.93	4,283.59
Rehobeth*	41,797.60	36,320.23	8,707.46	41.16
Repton	39,490.16	40,620.82	42,579.66	42,499.36
Ridgeville	2,220.87	1,986.87	4,379.55	3,273.77
River Falls	56,746.75	59,908.58	72,447.64	69,871.93
Riverside*	0.00	59.20	461.49	18.60
Riverview	9,102.10	9,380.65	11,879.28	8,809.48
Roanoke	1,688,688.63	1,767,244.26	1,856,131.52	2,012,264.26
Robertsdale*	7,900.92	4,585.86	209.25	323.46
Rockford*			38.69	1,410.37
Rogersville	186,423.09	270,446.44	373,840.39	391,899.69
Rosa*	2.27	0.00	0.00	0.00
Russellville*	364.47	938.79	368.54	3,105.57
Rutledge*	0.00	1.00	141.30	73.63
Saint Florian	60,020.31	71,192.65	57,532.50	64,784.29
Samson*	297,455.53	305,716.13	62,256.62	1,429.67
Sand Rock*	0.00	8.48	21.32	0.00
Saraland	2,904,078.85	5,693,062.15	5,474,036.84	5,322,910.36
Sardis City*	0.00	20.33	1.70	0.00

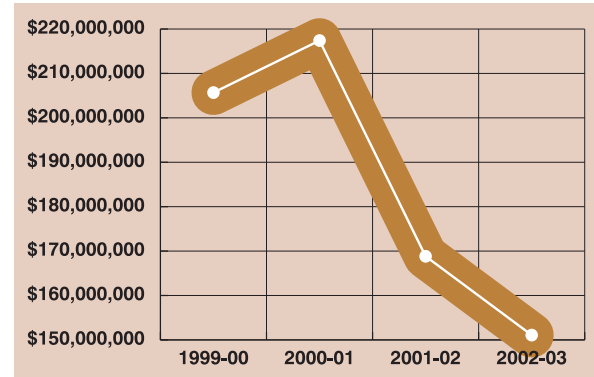
City	1999-00	2000-01	2001-02	2002-03
Satsuma*	\$ 6,227.20	\$ 520.21	\$ 658.66	\$ 1,012.83
Scottsboro*	6,264.41	10,577.44	1,592.28	707.56
Section*	3.75	0.83	5.22	13.92
Selma	11,538,884.82	11,080,364.00	10,794,255.13	11,088,379.82
Sheffield*	2,232,327.10	2,064,429.18	389,710.63	18,493.29
Shorter*	167,293.55	69,010.53	1,503.25	2,142.19
Silas	39,392.26	38,073.15	41,267.98	40,468.96
Silverhill*	359.76	146.42	168.91	23.19
Sipsey	22,304.61	24,792.09	31,710.64	27,826.01
Skyline*	0.00	0.85	0.00	0.00
Slocomb	208,413.92	219,895.99	300,531.98	335,413.20
Snead*	0.00	0.00	10.56	0.00
Somerville	23,628.40	20,620.06	23,582.16	32,827.35
Southside*	705.37	991.58	2,682.33	147.36
Spanish Fort*	9,055.63	0.00	778.21	734.23
Springville	384,815.03	384,799.39	399,382.39	413,790.53
Steele*	123,269.31	89,494.73	2,743.93	263.14
Stevenson*	7,383.64	37,225.95	12,318.15	390.22
Sulligent*	353,723.53	331,103.80	51,291.72	241.58
Sumiton*	25.91	10,143.01	106.00	211.03
Summerdale	322,708.38	227,139.60	1,082.32	263,485.27
Susan Moore	11,028.44	9,589.19	10,145.67	11,057.49
Sweet Water	38,230.30	37,234.41	38,198.89	45,847.03
Sylacauga	5,583,498.08	5,674,122.59	5,750,631.56	5,707,746.23
Sylvan Springs*	59.37	3.14	212.83	58.71
Sylvania*	0.00	679.98	1.62	10.86
Talladega	665,350.16	5,059,276.15	4,539,859.26	5,050,438.98
Tallassee	1,825,848.93	1,934,697.39	2,010,215.20	1,922,109.72
Tallassee East*	51,072.24	52,067.70	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	1999-00	2000-01	2001-02	2002-03
Tarrant*	\$ 182.59	\$ 12,382.81	\$ 5,026.59	\$ 3,348.01
Tation				122,228.04
Taylor	84,446.32	74,847.24	75,014.09	88,765.89
Thomaston	18,232.76	17,314.60	18,107.78	22,425.84
Thomasville*	4,798.29	1,106.69	937.73	6,110.08
Thorsby*	162,154.36	157,529.39	22,396.50	2,403.27
Town Creek*	22.58	70.31	316.06	110.57
Toxey	15,901.53	13,975.68	15,610.71	17,115.52
Trafford	55,583.92	51,469.80	60,777.55	54,041.32
Triana	21,804.45	18,745.43	15,122.39	17,423.67
Trinity*	22.82	1,867.64	12,525.10	124.52
Troy*	3,681,763.47	3,825,441.29	840,834.72	7,309.75
Trussville	4,233,397.71	6,932,406.35	9,370,055.82	12,697,106.57
Tuscaloosa*	3,048.34	37,271.25	0.00	5,942.45
Tuscumbia*	1,983.39	6,212.32	890.30	2,111.14
Tuskegee*	929.96	175.84	13,803.66	155.85
Union Grove	15,851.87	11,049.07	8,866.88	16,763.04
Union Springs*	153.62	262.37	817.25	0.00
Uniontown*	1.50	702.61	4.26	0.00
Valley*	281.33	7,930.07	4,917.81	3,038.28
Valley Head	38,554.65	26,764.30	36,095.73	27,978.35
Vance	175,786.78	152,801.18	195,190.58	214,935.52
Vernon*	4,198.11	450.45	642.12	0.43
Vestavia Hills*	1,007.46	6,987.10	6,546.16	2,381.17
Vina*	13.51	13.93	0.71	8.50
Vincent*	48.71	380.00	792.53	1,792.67
Wadley	146,971.40	142,780.29	113,631.42	108,485.58
Waldo	5,996.06	8,218.05	7,669.68	8,724.30
Walnut Grove	55,817.95	50,965.16	52,621.99	56,897.36

City	1999-00	2000-01	2001-02	2002-03
Warrior*	\$ 926.15	\$ 11,299.73	\$ 2,171.52	\$ 93.77
Waterloo	10,453.14	4,132.93	4,613.52	4,328.11
Waverly		14.29	2,381.08	3,953.85
Weaver	185,193.73	195,865.12	211,375.25	226,193.53
Webb*	1,440.98	45.11	30.42	0.00
Wedowee*	85.00	147.68	407.15	624.38
West Blocton*	607.81	10.69	140.00	5.53
Wetumpka*	2,612,452.73	3,304,407.38	3,449,903.74	3,376,779.20
White Hall	7,754.15	8,684.36	8,909.03	6,018.84
Wilsonville*	2,220.06	712.47	91.07	0.00
Wilton	50,964.93	40,002.67	88,625.04	60,398.05
Winfield*	1,325,785.37	501,507.09	13,543.22	5,083.56
Woodland	44,185.97	40,605.78	47,684.87	48,462.91
Woodstock*				17.72
Woodville	15,087.85	18,580.68	21,532.25	16,231.94
Yellow Bluff	6,915.38	6,945.03	6,819.64	6,296.43
York*	31.93	1,390.59	417.97	102.09
TOTAL	\$205,689,481.61	\$217,407,563.91	\$168,824,122.51	\$151,148,438.82

*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2003

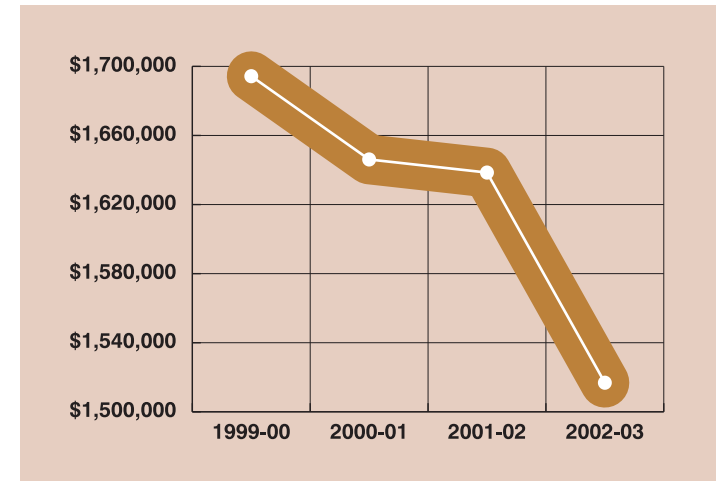


County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

County	1999-00	2000-01	2001-02	2002-03
Clay*			\$ 52,758.94	\$ 0.00
Cullman	\$ 449,879.89	\$ 439,751.21	470,708.75	475,512.00
Jackson	823,685.94	808,124.63	850,779.32	844,330.70
Lowndes	201,784.84	192,320.63	197,089.34	196,995.19
Perry*	3,136.08	0.00	0.00	0.00
Sumter*	215,833.51	205,912.54	67,188.86	0.00
TOTAL	\$1,694,320.26	\$1,646,109.01	\$1,638,525.21	\$1,516,837.89

*ADOR does not administer.



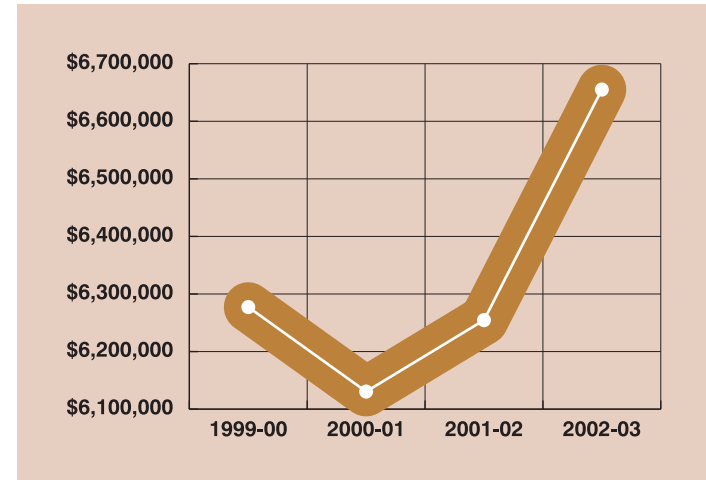
County Tobacco Taxes Collected by the State

Net Distributions

County	1999-00	2000-01	2001-02	2002-03
Barbour	\$ 109,655.44	\$ 105,312.00	\$ 105,104.66	\$ 95,380.74
Bullock	54,349.28	48,029.95	47,862.83	54,554.77
Chambers	0.00	0.00	267,206.22	346,577.15
Cherokee	203,267.10	202,788.34	200,461.19	202,481.09
Choctaw			111,141.86	152,656.38
Clay*	99,653.90	162,340.79	107,478.51	0.00
Coffee*	205,152.00	185,436.00	15,823.44	0.00
Coosa	35,191.88	37,461.50	36,833.52	35,487.35
Crenshaw	80,040.44	75,013.31	64,501.02	65,628.58
Dale	217,812.52	203,620.17	198,545.33	206,685.45
DeKalb	53,027.83	21,836.12	34,996.88	53,916.34
Fayette	92,921.43	88,499.28	84,261.72	84,065.75
Franklin	193,606.14	229,099.58	200,342.40	183,742.12
Geneva	131,107.48	126,733.29	125,047.86	132,550.85
Henry	60,801.08	57,067.55	55,846.96	58,530.09
Houston	538,002.25	542,890.47	518,403.11	546,964.02
Jackson*	324,211.40	317,082.64	299,281.15	74,967.00
Limestone	339,749.47	326,035.19	302,148.82	309,661.98
Lowndes	41,498.25	41,271.26	41,165.32	42,553.54
Marion	158,751.43	140,483.97	143,638.65	140,153.52
Mobile	2,106,336.13	1,917,286.89	2,248,330.11	2,942,774.34
Randolph	169,012.49	292,478.47	307,002.25	297,481.84
Russell*	268,301.00	256,969.88	300.57	0.00
Sumter*	74,841.63	74,784.79	22,875.30	0.00
Talladega	556,988.19	495,992.90	500,227.01	474,006.16
Walker*	9,299.82	0.00	0.00	0.00
Washington	114,865.22	143,073.97	177,764.33	116,445.74

County	1999-00	2000-01	2001-02	2002-03
Winston	\$ 38,848.47	\$ 38,920.32	\$ 37,979.87	\$ 37,838.98
TOTAL	\$6,277,292.27	\$6,130,508.63	\$6,254,570.89	\$6,655,103.78

*ADOR no longer administers local tax.



Financial Institutions Excise Tax

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

The tax is paid by April 15 each year for the previous tax year. The rate is 6.5 percent of the total taxable net income reported by the institution on its annual return. September 1 marks the annual distribution date of Alabama’s Financial Institutions Excise Tax.

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

The table below details net distribution totals for fiscal years 2002 and 2003.

Financial Institutions Excise Tax Distributions		
	2002	2003
State General Fund	\$ 4,023,867.78	\$ 6,636,726.74
Cities	\$ 4,803,586.38	\$ 7,915,715.69
Counties	\$ 2,161,420.41	\$ 3,953,970.42
Total	\$10,988,874.57	\$18,506,412.85

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2002, through Sept. 30, 2003

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

One-half of the annual payment divided proportionately among the states according to the value of the TVA's power property within each state, and the remaining half divided proportionately on the basis of the TVA's power revenues from each state to the TVA's total power revenues. The annual payment from TVA is distributed as follows: State General Fund, 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	\$ 88,237.09	Bibb	\$ 224,672.53
Cherokee	715,837.64	Blount	255,558.67
Colbert	4,514,559.64	Chilton	257,747.72
Cullman	3,170,712.98	Clarke	277,603.63
DeKalb	2,130,506.64	Clay	213,828.22
Etowah	125,181.92	Coffee	335,629.48
Franklin	1,415,891.85	Fayette	227,919.20
Jackson	7,239,392.41	Geneva	267,220.48
Jefferson	1,598,900.52	Lamar	225,939.42
Lauderdale	3,748,600.27	Marion	269,556.58
Lawrence	1,409,574.14	Monroe	244,423.88
Limestone	4,566,727.14	Pickens	247,635.67
Madison	12,939,579.73	Randolph	237,097.46
Marshall	4,297,016.20	Walker	377,437.40
Morgan	10,002,059.37	Washington	212,061.59
Winston	152,199.02	TOTAL	\$3,874,331.93
TOTAL	\$58,114,976.56		

State General Fund	\$15,497,327.06
Total FY 2002-03 Distributions	\$77,486,635.55

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 through Sept. 30, 2002. Effective 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. Effective Oct.

1, 2002, the lesser of \$500,000 or the entire amount is distributed to the Department of Human Resources; any balance of funds is distributed to the Department of Conservation and Natural Resources.

The elimination of the timely-filing use tax discount and the reduction in the sales tax timely-filing discount 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, 2002, through Sept. 30, 2003.

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

Fiscal Year 2002-03	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-02	\$ 1,136,155.80	\$ 239,076.04	\$ 1,375,231.84
Nov-02	1,257,563.30	294,274.97	1,551,838.27
Dec-02	1,199,677.59	273,697.30	1,473,374.89
Jan-03	1,269,379.67	280,254.90	1,549,634.57
Feb-03	1,684,462.55	282,274.70	1,966,737.25
Mar-03	1,104,806.11	240,914.72	1,345,720.83
Apr-03	1,085,920.64	199,763.87	1,285,684.51
May-03	1,067,545.96	235,343.37	1,302,889.33
Jun-03	1,469,464.31	239,567.03	1,709,031.34
Jul-03	1,142,015.82	224,095.96	1,366,111.78
Aug-03	1,067,978.38	257,587.42	1,325,565.80
Sep-03	1,460,882.56	197,552.83	1,658,435.39
Annual Totals	\$14,945,852.69	\$2,964,403.11	\$17,910,255.80

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

ALABAMA DEPARTMENT OF REVENUE

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
SUB	Playing Cards Tax	All								
SUB	Rental or Leasing Tax	All								
SUB	Sales Tax	(19)	(19)		\$378,000			(19)	\$1,322,000	(19)
IN	Salvage Vehicle Inspection Fee									(20)
SUB	Store License		All							
SUB	Tobacco Products (Cigarettes) Tax	66.67%					12.12% (21)	6.06%	6.06%	9.09% (22)
SUB	Tobacco Products (Tobacco) Tax		All							
FO	TVA Electric	Balance			(23)					
SUB	Underground and Aboveground Storage Tank Trust Fund Charge									(24)
SUB	Use Tax	(25)	(25)					(25)		
SUB	Utility Gross Receipts Tax		Balance (26)				(26)			
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) Applied to credit of Alabama State Docks Bulk Handling Facility Trust Fund to meet annual interest and bond retirement requirements. Balance distributed as follows: \$300,000, Alabama Mining Academy; \$500,000, Jefferson County General Fund; \$500,000, Tuscaloosa County General Fund; \$200,000, Walker County Economic and Industrial Development Authority; remainder, General Fund.
- (3) Coal or lignite severed within police jurisdiction or municipal limits: 50%, municipality where severed and 50%, county where severed. Coal or lignite severed other than within police jurisdiction or municipal limits: 100%, county where severed.
- (4) Alabama Dry Cleaning Environmental Response Trust Fund.
- (5) 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.
- (6) 100% Special State Forestry Fund administered by the State Forestry Commission.
- (7) Gasoline has a total 16-cent per gallon tax levy comprised of a 7-cent levy, a 5-cent supplemental levy, and a 4-cent levy. 35/100 of 1% of net collections of the 12-cent tax levy (7-cent and 5-cent supplemental tax levy) goes to Conservation (60% to the State Water Safety Fund and 40% to the Seafood Fund). 60% of the 5-cent supplemental tax levy goes to the State Road & Bridge Fund. 40% of the 5-cent supplemental tax levy is distributed according to the 45%/55% distribution formula detailed below.
The balance of the 12-cent tax levy and the entire 4-cent tax levy 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.
- (8) Department of Aeronautics.
- (9) Pursuant to Act 92-658, \$500,000 of the base state fee shall be allocated annually to the Alabama Legacy for Environmental Research Trust (ALERT) fund, which shall be administered by the Alabama Department of Public Health, for funding environmental research and industrial/business environmental education programs.
- (10) That portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to the Education Trust Fund.
- (11) That portion attributable to the use of gasoline shall be distributed in the manner of the gasoline tax. That portion attributable to the use of motor fuels (diesel) shall be distributed in the manner of the motor fuels (diesel) tax.
- (12) Of Alabama's share - 64.75% to State Road and Bridge Fund; balance distributed to counties and municipalities.
- (13) Prorated to participating states.
- (14) 75% of 4% tax to the General Fund.
25% of 4% tax to Alabama Bureau of Tourism and Travel.
50% of 1% tax to Alabama Mountain Lakes Association. 50% of 1% tax to Alabama Mountain Lakes counties.
- (15) Alabama Health Care Trust Fund.
- (16) Administrative cost to Public Service Commission.
- (17) 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.
- (18) 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).
- (19) 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.)
- (20) Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
- (21) Mental health facility construction; balance - 30%, Health; 70%, Mental Health.
- (22) Debt service of IDA bonds; balance - 36%, Health; 64%, Mental Health.
- (23) TVA-served counties, 75%; Dry non-TVA-served counties, 5%.
- (24) 100% to the Alabama Underground and Aboveground Trust Fund.
- (25) 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.)
- (26) 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.