

State
of Alabama



Department
of Revenue

ANNUAL REPORT
2005



2005 Annual Report

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

Equal Employment Opportunity Policy

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

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

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

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

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2005 in Review

ADOR Budget FY 2005

Expenditure Category	Fiscal Year 2005 Budget	Expenditures/ Encumbrances Year To Date 13th Acct. Period
Salaries	\$ 51,540,127	\$ 51,540,127
Fringe Benefits	16,414,147	16,414,147
Travel In-State	1,493,000	1,490,569
Travel Out-Of-State	749,000	743,816
Repairs And Maintenance	508,600	507,983
Rent	5,888,249	5,884,983
Utilities	3,536,100	3,520,563
Professional Services	14,311,799	14,311,478
Supplies	4,843,869	4,843,049
Transportation Equipment Operations	109,770	106,994
Grants And Benefits	22,536	22,363
Transportation Equipment Purchases	288,770	288,768
Other Equipment Purchases	1,672,170	1,672,157
Transfers	2,485,172	2,485,172
Totals	\$103,863,309	\$103,832,169

The Alabama Department of Revenue (ADOR) serves as the state’s primary tax-collecting agency, collecting \$7.6 billion of Alabama’s total state tax revenues. In addition to its tax administration and collection functions, the department is also responsible for motor vehicle registration and statewide property appraisal.

All taxes collected by the ADOR are earmarked for specific state and local funds. The state’s largest revenue-producers are the individual income tax and the state sales tax, generating over \$4.7 billion of the department’s total \$7.6 billion collections.

At the close of the 2005 fiscal year, the department employed 1,248 full-time employees and operated under a \$103.86 million budget. Actual expenditures for the ADOR during the 2005 fiscal year totaled \$103,832,169.

Collection Summary

Collected over \$7.6 billion in state taxes during FY 2005, with over \$5.3 billion collected through electronic means.

Collected over \$213 million in local sales, use, lodgings, rental, tobacco, minerals, and fuel taxes.

Surpassed FY 2004's record \$55 million collections in delinquent trust fund taxes and final tax assessments. Set a new delinquent tax collection record of \$70.4 million during FY 2005.

Collections through Alabama's Voluntary Disclosure Program totaled

\$1,262,572.14 for fiscal 2005. (Collections result from voluntary disclosure agreements—a taxpayer comes forward in a voluntary, anonymous fashion and seeks to report past liabilities for a limited look back period—usually three years—and have penalties waived.)

Agency Administration

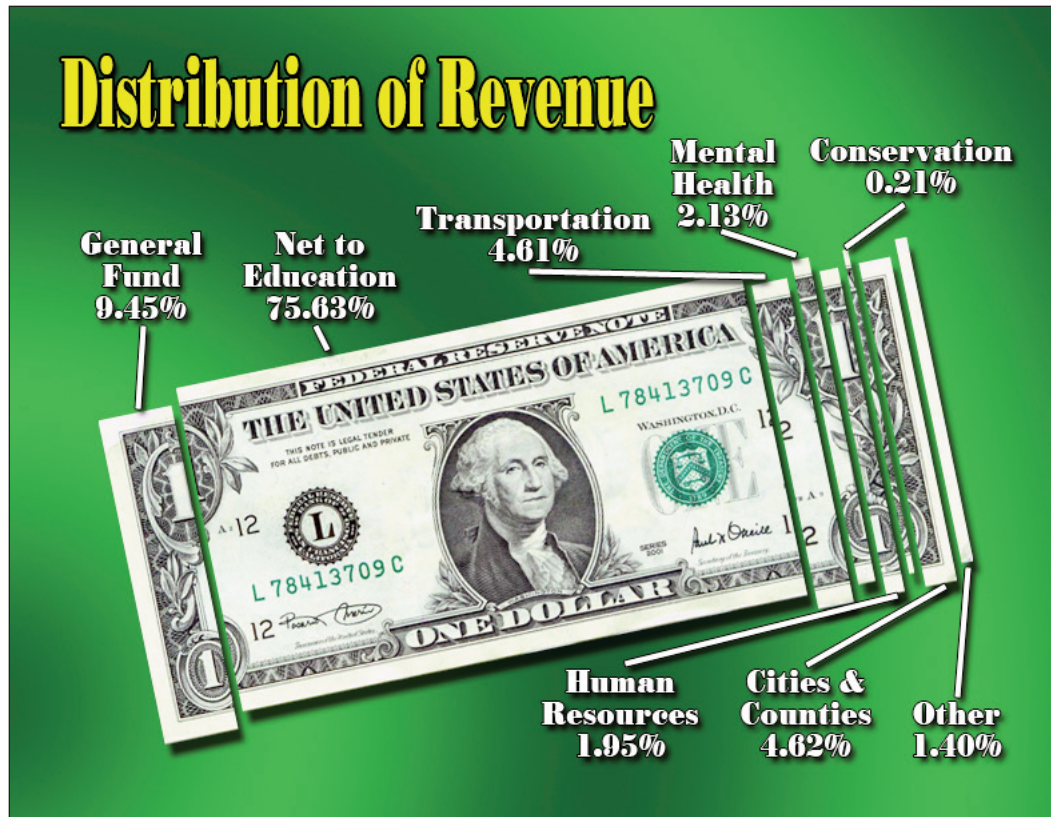
ADOR Launches Joint Audit Program



Pettus Strong, Sales Tax Administration Manager, conducts the orientation during the intensive training session.

Over the last year, the department broadened its audit program by cross-training sales and income tax auditors, aiming to combine two separate audit visits—income tax and sales tax—into one visit.

In addition to the obvious benefit of causing fewer disruptions to a business owner's daily operations, the cross-training program broadens the knowledge base of ADOR examiners so



that a single examiner can call upon a taxpayer and complete both a sales tax and income tax audit of the quality expected by the respective tax divisions.

ADOR Wins National Award



ADOR representatives, left to right, Wanda Robbins, Joe Cowen, and Donna Joyner are shown with Darrell Faulcon of Alabama Interactive, following the acceptance of the 2005 Pioneer Award on June 2 in Washington, D.C.

The Alabama Department of Revenue was named one of 13 national Pioneer Award recipients by the E-Government Institute’s Government Solutions Center in April 2005 for its online local reporting service available to cities and counties utilizing the department’s local tax collection services.

ADOR representatives accepted the award during the 7th Annual Government Solutions Center banquet in Washington, D.C., on June 2.

The E-Government Institute, which serves as an educational resource for online providers, selected the ADOR’s online service from a field of more than 200 nominations across the country. Alabama was the only state to receive the award for an eGovernment service award.

“We are honored that E-Government Institute has recognized our local government tax reporting program,” said State Revenue Commissioner Tom Surtees. “Our goal is to maintain customer satisfaction, while establishing convenient and cost-effective services. This recognition, along with the positive feedback from our local government partners, rein-

forces our goals and efforts.”

The service allows the Alabama Department of Revenue (ADOR) to provide local governments with online access to local tax collection reports, local tax deposit information and a variety of other information, including charts and graphs that could be used for analytical purposes—all of which previously had been available only in paper formats.

The online reporting system provides local governments with immediate access to local sales tax deposit information, allowing local governments to prepare and distribute monthly financial reports to city and county administrators more timely. The system also provides local governments with the capability to perform various tax analyses, ranging from budgetary items to economic development issues.

ADOR’s online local reporting service was developed through a partnership with Alabama Interactive, the Montgomery-based subsidiary of eGovernment firm NIC (Nasdaq:EGOV) that manages the state’s official Web portal at www.alabama.gov.

New Computer System Aims for Improved Service and Compliance

State Revenue Commissioner Tom Surtees announced last July that the Alabama Department of Revenue had contracted with Fast Enterprises for installation of a new integrated tax computer system that will replace the department’s automated system within the next five years. The department’s current system has been in place since 1987.

During 2005, Fast Enterprises began installing and adapting its software

product, GenTax, to meet the specific accounting, billing, and taxpayer compliance needs of the department. ADOR’s new system will be called the Revenue Integrated Tax System or RITS.

The first phase, scheduled to become operational July 2006, will involve the sales and use tax area. Implementation schedules will then focus on several miscellaneous business taxes, corporate taxes, and individual income tax. Additional implementation phases and schedules will follow until all agency-administered taxes are on the new system.

The new integrated tax system has a price tag of \$22 million, spread over a five-year implementation period, with an annual \$2 million maintenance cost after full implementation. Currently, the department’s maintenance and usage costs for its existing computer system total approximately \$2.9 million annually.

Track records of other states implementing the integrated software have shown that the system works to pay for itself through additional revenues from enhanced taxpayer compliance.

The department estimates that after full implementation of the new integrated system, the state will realize a total revenue benefit of some \$23 million annually, resulting from improved audit tracking and collection efforts, elimination of mainframe computer usage and programming costs, and reduced personnel and document storage costs.

ADOR’s current system is a mainframe-based system with integrated data, but lacks many integrated functions. In today’s ‘real-time’ processing, the current system is cumbersome to use, difficult to change, and expensive to maintain.

The new system will also enable the department to be more responsive to Alabama taxpayers in answering questions about their individual or business tax accounts. ADOR staff can access taxpayer account information immediately and obtain a comprehensive view of all the different tax types and activities associated with a particular taxpayer. The department's current automated system does not allow that capability.

ADOR Hosts MTC's Nexus Training School



MTC Instructor Sheldon Laskin, Washington, D.C., addresses the training class of state representatives.

Last September, the ADOR hosted the Multistate Tax Commission's Nexus Training School.

State auditors and state attorneys from Louisiana, Nebraska, South Carolina, and South Dakota traveled to Montgomery to attend the two-day program aimed at studying various state tax nexus issues.

The two-day program encompassed extensive program topics, ranging from constitutional nexus to statutory nexus issues, non-filer identification programs, and maximum utilization of nexus discovery resources.

As one of 45 states which comprise the Multistate Tax Commission,

Alabama works with other members to administer tax laws that apply to multistate and multinational enterprises.

New Directors Named for Motor Vehicle and Tax Policy and Research Divisions

The close of the 2005 fiscal year was followed by the announcement of two ADOR division directors.

Johnny Newman assumed the post of Motor Vehicle Division Director, effective Oct. 3, 2005, and Michael E. Mason was named director of the newly-formed Tax Policy and Research Division Nov. 12, 2005.

As director of the Motor Vehicle Division, Newman has the responsibility of overseeing the issuance of approximately 1.5 million certificates of titles and registration of over 4 million vehicles annually. The division is responsible for administering provisions of the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA) as they relate to interstate motor carriers, as well as certain enforcement provisions of the state's mandatory liability insurance law involving private and commercial vehicles' registration status.

As director of the Tax Policy and Research Division, Mason serves as the department's centralized source for determining, coordinating, and communicating major Alabama tax issues under consideration by the ADOR with the tax professional community. In addition to tax policy issues, the division is also responsible for specific auditing functions related to various business tax areas, as well as the development and preparation of revenue-related legislation and associated economic impact analyses, statistical summaries, and

annual revenue estimates.

Both Newman and Mason are career Revenue employees. Newman, a 36-year career employee, began his tenure with the department as an administrative trainee assigned to the department's Motor Vehicle Division; Mason, a 31-year career employee, began work with the department in 1974 as a field examiner.

Alabama Estate Tax Phased Out Jan. 1, 2005

Federal legislation passed in 2001 authorizes the elimination of the federal estate and gift tax by 2009 and its reinstatement in 2011.

Alabama's filing requirement is based on the federal estate tax credit allowed under the federal estate tax law. As a result of the federal tax changes enacted in 2001, Alabama's federal estate tax credit has been reduced proportionately over a four-year period, with the final phase-out of the credit effective Jan. 1, 2005.

The end of September 2005 marked the final reporting date for any 2004 Alabama's estate tax liabilities with the exception of any filings resulting from extension requests.

Increased Online Service Options

ADOR Offers Electronic Extensions

During 2005, the department announced a new electronic offering to its suite of online services available to Alabama taxpayers—electronic filing extensions.

Automatic tax filing extensions are available by computer or through fil-

ing the paper Form 4868A. Taxpayers filing electronic extension requests will receive an automatic acknowledgment from the ADOR that their extension requests have been accepted.

The electronic filing extension system is also available to partnerships, as well as to estates and trusts. The electronic extension system also offers tax preparers the opportunity to file bulk extension requests on their clients' behalf.

The ADOR processes over 100,000 extension requests each year.

New E-filing Service for Alabama Motor Carriers

January 2005 marked the first time Alabama-based motor carriers could file their International Fuel Tax Agreement (IFTA) quarterly tax returns over the Internet.

The IFTA E-file service, developed by the ADOR in cooperation with the Federal Motor Carrier Safety Administration and the Alabama Trucking Association, is a free, secure tax-filing service available to Alabama-based motor carriers filing quarterly fuel tax returns.

The IFTA E-file service is available at no charge and will automatically perform all calculations needed to compute a carrier's fuel use tax liability or credit any IFTA-member jurisdiction through which the carrier's vehicle(s) traveled. To e-file their IFTA returns, taxpayers simply go to ADOR's Web site at www.revenue.alabama.gov and select E-Services and IFTA E-file. Prompts will then guide taxpayers through the filing process. Payment for e-filed returns will be made using a payment voucher that can be printed when the return is electronically filed. The IFTA E-file program also allows taxpayers to

print a copy of their electronically-filed return to retain for their personal records. But even more important for many taxpayers, the IFTA e-file program will provide them with an acknowledgement that their returns have been received by the ADOR for processing.

Approximately 4,500 Alabama-based motor carriers file IFTA returns on a quarterly basis. Quarterly returns are due Jan. 31, April 30, July 31, and October 31 each year for the preceding three-month period.

Electronic Payment Options Expanded

In March 2005, the department announced a new payment option available to taxpayers who find they owe additional taxes when completing their Alabama returns—the E-Check.

The E-Check option provides taxpayers with another convenient payment choice in addition to credit cards by allowing taxpayers to pay their state taxes electronically by authorizing an electronic funds withdrawal from their checking or savings accounts.

Electronic funds withdrawal is free, and the taxpayer decides when the tax payment is scheduled for withdrawal from his or her bank account. The E-Check payment option is available to both Alabama e-filers and paper-filers and provides taxpayers with the convenience of initiating their tax payments 24 hours a day, seven days a week.

Taxpayers may also pay individual income tax invoices and assessments using the E-Check option.

Official Payments Corporation is the state's service provider for the E-Check online service.

Customer Service

Taxpayer Service Centers Offer Alabama Motor Carriers New IRP/IFTA Payment Procedures

In April 2005, the department announced a new service available at its service centers located across the state. All ADOR Taxpayer Service Centers now have the online capability to access International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) records and post carriers' fee payments to the department's computerized payment system.

Once the payments are processed, the carriers may be issued temporary 60-day IRP vehicle registrations and temporary 30-day IFTA decals for their use until their new license plates and decals are mailed.

The new IRP and IFTA payment procedures in place at the department's Taxpayer Service Centers make it more convenient for carriers wishing to handle their payment transactions in person to transfer license plates from vehicle to vehicle, increase the registered weight of their vehicles, request additional IFTA decals, or add any new vehicles to a carrier's existing fleet of vehicles. Upon receiving notification of the billing invoice amount from the department's Motor Carrier Services Office, the carrier is welcomed to pay for this transaction at the nearest ADOR Taxpayer Service Center.

New Business Workshop Program

The Alabama Department of Revenue opened 2006 with the start of a new educational program designed exclusively for new business owners.

In January 2006, the department began hosting New Business Workshops

in various locations across the state to help new business owners understand their Alabama tax reporting and payment responsibilities.

The workshops are free and are presented by ADOR field audit personnel. Workshop topics cover a variety of state tax topics ranging from employer withholding taxes to state and local sales tax reporting requirements.

Tax Season After-Hours Telephone Assistance

To assist taxpayers with any questions they had during the tax-filing season, the Alabama Department of Revenue offered after-hours telephone assistance from 6 p.m. until 9 p.m. on Tuesdays and Thursdays and from 9 a.m. until 12 noon on Saturdays. Additional after-hours telephone assistance was available during the week of the April 15 filing deadline.

The department used cell phones, linked to a rotating call plan to forward the calls to after-hours volunteers. The response was well received by taxpayers, and the department reported no problems in getting volunteers for the after-hours program. The use of cell phones allowed employees to answer the after-hours assistance calls from their homes and did not require them to be in their offices.

Mission Statement

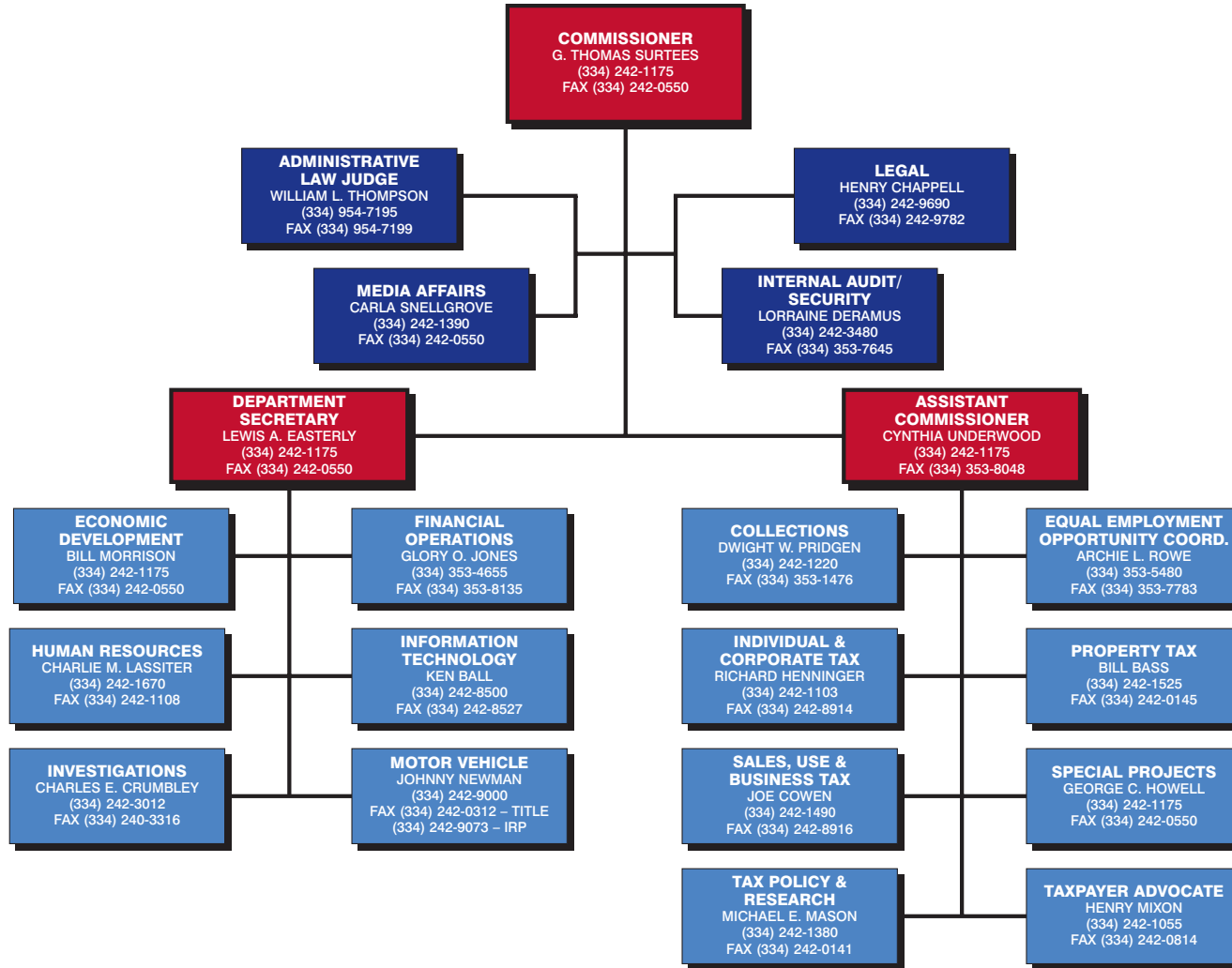
Our Mission

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

Adopted September 5, 1996

Organizational Chart

Alabama Department of Revenue



Organization

The following section contains an overview of the organizational structure of the Revenue Department covering the period Oct. 1, 2004, through Sept. 30, 2005. 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, tax accounting, and document and data processing functions. Administrative fiscal functions include budgeting, purchasing, disbursements, property, and contracts. Tax accounting functions include electronic fund transfers, fund certification, fund balancing, and tax distributions. Document and data processing functions include entering tax administration data, distributing departmental mail, managing contracted processing functions, and maintaining departmental archives.

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 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). (*Note: Effective Jan. 1, 2006, the Office of Tax Policy and the Research Division merged to form the Tax Policy and Research Division.*)

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

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

Divisions

Administrative Law Division

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

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

Sections

Field Operations

Tax Administration

Audit and Assessment Activity

Field Operations

For fiscal year 2004-05, Field Operations completed 6,751 field audits, totaling \$103,789,514.41 in audit production. Entered 8,593 preliminary assessments totaling \$53,634,791.49 and 7,196 final assessments totaling \$38,358,807.90. Audit collections for FY 2005 totaled \$10,468,982.52.

Tax Administration

For fiscal year 2004-05, Tax Administration processed 2,960,795 returns and adjusted 181,750 returns resulting in additional revenues of \$137,437,923. Entered 45,607 preliminary assessments totaling \$90,295,015 and 108,764 final assessments totaling \$75,051,067. Collections, less refunds, totaled \$3,010,689,497.

Information Technology Division

The Information Technology Division has the following responsibilities:

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

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**
- **Motor Carrier Services**
- **Title**
- **Vehicle Services**

Audit Activity

During fiscal year 2004-05, the Motor Carrier Services Section of the Motor Vehicle Division conducted 288 compliance audits under requirements of the International Registration Plan and 88 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 2004-05 property tax assessments for airlines, railroads, and public utilities totaled \$14,796,275,898 in market value with an assessed value of

\$4,257,485,540. License tax assessments for freightlines totaled 284 companies with an assessed value of \$79,122,614 and resulted in total tax collections of \$2,769,291.

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.

**Effective Jan. 1, 2006, the Research Division and the Office of Tax Policy merged to form the newly designated Tax Policy and Research Division.*

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 167 local sales, use, and lodgings taxes and some 26 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 2004-05, the Sales and Use Tax Section conducted 4,301

audits. Audit collections, refund reductions, and assessments totaled \$35,477,514.

During fiscal 2004-05, the section entered 2,650 preliminary assessments, totaling \$14,729,653 and 3,922 final assessments, totaling \$23,740,315. The Sales and Use Tax Section collected \$9,585,036 in payments for both preliminary and final assessments during 2005.

Business Tax Section

During fiscal 2004-05, the Business Tax Section conducted 155 audits. Audit collections, refund reductions, and assessments totaled \$3,402,052.67. Issued 2,218 license citations, totaling \$739,095.46 and conducted 114 reviews.

During fiscal 2004-05, the section entered 283 preliminary assessments, totaling \$604,874.90 and 239 final assessments, totaling \$496,591.50.

The Business Tax Section collected \$222,942.45 in payments for preliminary assessments and \$983,260.35 in payments for final assessments during 2005.

2005 Legislative Highlights

2005 Regular Session

The following synopses highlight significant revenue-related legislation passed during the 2005 Regular Session. **Convened Feb. 1, 2005; adjourned May 16, 2005.**

LOCAL LEGISLATION

2005-37 (HB147) Albertville Property Tax Increase

Authorizes the City of Albertville to increase the property tax rate on all taxable property within the city for public school purposes. The maximum rate is equal to \$1.35 on each \$100 (13.5 mills on each dollar) of assessed value. *Effective March 14, 2005.*

2005-105 (HB208) Constitutional Amendment; City of Prichard; Alabama Foreign Trade Investment Zone

A proposed amendment to the Constitution of Alabama of 1901, to authorize the governing body of the City of Prichard to establish an Alabama Foreign Trade Investment Zone as a special tax district for the purpose of importing duty free and quota free articles eligible under the United States General System of Preferences and the Africa Growth and Opportunities Act. It would also authorize the special tax district to specify that the value of land and improvements on the land within the district shall be assessed and taxed for ad valorem tax purposes by county tax officials under a single site valuation system; and to provide further for the contractual powers of nonprofit organizations. *Effective upon voter approval.*

2005-90 (HB577) Millbrook Property Tax Increase

Authorizes the City of Millbrook to increase the property tax rate on all taxable property within the city to a maximum rate equal to \$2.00 on each \$100 (20 mills on each dollar) of assessed value. *Effective March 14, 2005.*

2005-127 (HB590) Lauderdale County Excise Taxes

Amends Act No. 2002-293, 2002 Regular Session (Acts 2002, p. 613), which authorizes the Colbert County Commission to impose certain excise taxes on persons and corporations engaged in the business of selling, distributing, storing or withdrawing from storage, gasoline in the county, to include certain other municipalities within the definition of authorized municipality. *Effective May 12, 2005.*

2005-133 (HB675) Clarke County Additional Motor Vehicle Fee

Authorizes the Clarke County Commission to levy an additional fee of \$25.00 for each motor vehicle tag in the county. *Effective May 13, 2005.*

2005-134 (HB680) Chambers County Sales and Use Tax

Authorizes the Chambers County Commission to levy additional county sales and use tax in any area of the county at the rate necessary to equalize the total rate of all sales and use tax levied throughout the county at the highest rate of combined state, municipal, and county sales and use tax in effect in any area of the county immediately prior to the effective date of this act. *Effective upon voter approval.*

2005-136 (HB687) Colbert County Excise Taxes

Amends Act No. 2002-293, 2002 Regular Session (Acts 2002, p. 613), which authorizes the Colbert County Commission to impose certain excise taxes on persons and corporations engaged in the business of selling, distributing, storing or withdrawing from storage, gasoline in the county and which provides that such taxes shall be used for economic development; to include certain other municipalities within the provisions of the act and to provide that such taxes shall terminate when such original securities, or refunding securities hereafter issued to retire such original securities, shall have been paid in full unless extended by a referendum. *Effective May 13, 2005.*

2005-143 (HB712) Madison County Issuance Fee

Authorizes the county commission to impose an additional issuance-fee in the office of the license director. The fee, not to exceed \$.75, is to be collected on each motor vehicle registration, boat renewal or registration, manufactured home registration, business license application, or other instrument registered or application applied for in the office of the license director. The special issuance fee shall be in addition to all other fees, taxes, and other charges provided by law. *Effective May 13, 2005.*

2005-144 (HB713) Madison Property Tax Increase

Authorizes the City of Madison to increase the property tax rate on all taxable property within the city for public school purposes. The maximum rate is equal to \$3.15 on each \$100 (31.5 mills on each dollar) of assessed value. *Effective May 13, 2005.*

2005-163 (HB796) Tobacco Tax Reduction and Refund for Chambers County

Amends Section 1(2) of Act 2003-248, 2003 Regular Session, to reduce the tobacco tax on cigarette-sized, and near cigarette-sized cigars *retroactive to Aug. 1, 2003*. Any wholesaler who paid the tax without collecting the tax as provided in Act 2003-248, 2003 Regular Session, may apply for a refund in an amount which represents the difference between the amount paid under Act 2003-248 and the amount that would have been paid under this amendatory act.

2005-164 (HB797) Tobacco Tax Reduction and Refund for Randolph County

Amends Section 1(2) of Act 2003-213, 2003 Regular Session, to reduce the tobacco tax on cigarette-sized, and near cigarette-sized cigars *retroactive to Aug. 1, 2003*. Any wholesaler who paid the tax without collecting the tax as provided in Act 2003-213, 2003 Regular Session, may apply for a refund in an amount which represents the difference between the amount paid under Act 2003-213 and the amount that would have been paid under this amendatory act.

2005-165 (HB798) Tobacco Tax Reduction and Refund for Clay County

Amends Section 1(2) of Act 2003-220, 2003 Regular Session, to reduce the tobacco tax on cigarette-sized, and near cigarette-sized cigars *retroactive to Aug. 1, 2003*. Any wholesaler who paid the tax without collecting the tax as provided in Act 2003-220, 2003 Regular Session, may apply for a refund in

an amount which represents the difference between the amount paid under Act 2003-220 and the amount that would have been paid under this amendatory act.

2005-199 (HB810) Etowah County Lodgings Surcharge

Levies a \$1.50 per night per room surcharge in Etowah County on accommodations supplied for a period of 30 continuous days or less in any place. *Effective May 25, 2005.*

GENERAL LEGISLATION

2005-74 (SB311) Sales and Use Tax Exemption

Relating to Class 2 municipalities. Exempts from county sales and use tax the gross proceeds of the sale or sales of materials or supplies to any person for the use in fulfilling a contract for the painting, repair, conversion, modification, or reconditioning of aircraft of 30,000 pounds gross weight or greater; provided, however, that the exemption herein shall only apply to those materials and supplies which enter into and become a component part of the aircraft. *Effective April 19, 2005.*

2005-112 (HB540) Tax Increment District

Amends Section 11-99-4, *Code of Alabama 1975*, to require that the governing body of a Class 3 municipality creating a tax increment district to make a finding that the total equalized value of taxable property within a proposed district and all existing districts does not exceed 20 percent of the equalized value of the property within the municipality. *Effective May 5, 2005.*

2005-193 (SB42) Current Use Qualification Procedure

Amends Section 40-7-25.2, *Code of Alabama 1975*, to provide further for timely notification/qualification procedure, by county tax assessors and revenue commissioners, for applying for current use value of certain taxable property. *Effective Aug. 1, 2005.*

2005 Special Session

The following synopses highlight significant revenue-related legislation passed during the 2005 Special Session. **Convened July 19, 2005; adjourned July 26, 2005.**

2005-215 (SB12) Proposed Property Tax Amendment

Proposed amendment to the Constitution of Alabama of 1901 calling for a statewide minimum property tax levy of ten mills in each school district in the state for use of general school purposes. *Effective upon voter approval.*

2005-305 (HB10) Film Production; Extension of Tax Incentive/Exemption

Amends Act 2001-975, 2001 Third Special Session, *to extend to Sept. 30, 2006*, the effective date for certain sales, use, and lodging tax exemptions for film production companies working in the state. This Act also provides an exemption from all state, county, and municipal taxes, licenses, fees, and charges for the Hudson-Alpha Institute for Biotechnology.

2005-306 (HB19) Lee County Sales and Use Taxes

Authorizes the Lee County Commission to levy sales and use taxes outside the corporate limits of the cities of Auburn, Opelika, and Phenix City, generally paralleling the state sales and use taxes. *Effective Aug. 2, 2005.*

2005-308 (SB33) Private School Distinctive License Plates

Amends Section 32-6-67 of the *Code of Alabama 1975*; allows the legislative oversight committee to approve applications for distinctive license plates for private K-12 schools. *Effective Nov. 1, 2005.*

2005-310 (SB61) Lee County Sales and Use Taxes

Authorizes the Lee County Commission to levy sales and use taxes outside the corporate limits of the cities of Auburn, Opelika, and Phenix City, generally paralleling the state sales and use taxes. *Effective Aug. 2, 2005.*

**2005-322 (SB75) Designated Agent Payment Method
for Certificate of Title**

Amends Sections 32-8-6 and 32-8-35, *Code of Alabama 1975*, relating to the method of payment by designated agents for applications for certificate of title. The act allows the Department of Revenue to prescribe the method of payment. *Effective Nov. 1, 2005.*

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

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

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

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

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Capital Credit Annual Report Summary

Submitted February 14, 2005

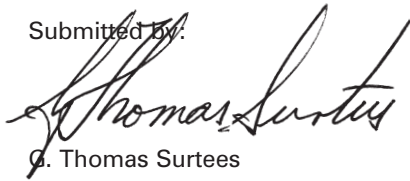
Annual Report of Qualifying Projects for Capital Credit

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 665 notices of intent to invest in capital credit projects with 75,580 jobs estimated, with a total of \$15,221,202,438 in estimated capital costs. Of the 665 projects approved, 267 projects have filed reports of being placed in service with a total of \$8,711,493,377 in actual investment costs and at least 32,032 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, approximately \$128,110,018 in capital credits has been claimed against the income tax liability of projects that have been placed in service. Based on totals for all years, the average credit taken per job created is \$3,999.

Submitted by:



G. Thomas Surtees
Commissioner of Revenue

c: Lieutenant Governor Lucy Baxley
Seth Hammett, Speaker of the House
Members of the Alabama Legislature

RECAP OF CAPITAL CREDIT PROGRAM					
Data Based on Notices of Intent to Invest in Capital Credit Projects Received in Reporting Year					
Reporting Year	1995-2002	2003	2004	2005	Total For All Years
Notices of Intent	462	67	86	50	665
Estimated Jobs to be Created					
Based on Notices of Intent	53,581	9,351	8,131	4,517	75,580
Estimated Project Costs Based on Notices of Intent	\$11,447,358,413	\$2,209,685,875	\$987,822,512	\$576,335,638	\$15,221,202,438
Data Based on Notices of Projects Placed In Service Received in Reporting Year					
Reporting Year	1995-2002	2003	2004	2005	Total For All Years
Notices of Projects Placed in Service	174	25	30	38	267
Actual jobs Created Based on					
Notices of Projects Placed In Service	21,592	2,008	4,286	4,146	32,032
Actual Project Costs Based on					
Notices of Projects Placed In Service	\$5,936,635,289	\$478,445,960	\$1,110,081,384	\$1,186,330,744	\$8,711,493,377
Data Based on Income Tax Capital Credits Claimed in Reporting Year					
Reporting Year	1995-2002	2003	2004	2005	Total For All Years
Capital Credits Claimed in Reporting Year	\$28,336,125	\$20,423,672	\$45,025,240	\$34,324,981	\$128,110,018

Revenue Abstract

Title of Tax	FYTD 2004-05	FYTD 2003-04	% Change	FYTD Refunds 2005	FYTD Net 2004-05
Bulk Storage Withdrawal Fee	\$ 35,069,093.59	\$ 15,661,988.82	123.91	\$ 47,219.59	\$ 35,021,874.00
Business Privilege Tax	79,676,375.74	72,168,808.44	10.40	17,278,723.95	62,397,651.79
Coal Severance (\$.135/ton)	2,967,846.72	2,781,354.48	6.71	1,000.00	2,966,846.72
Coal Severance (\$.20/ton)	4,376,294.32	4,099,295.32	6.76	0.00	4,376,294.32
Contractors' Gross Receipts	32,840,496.48	28,305,663.32	16.02	0.00	32,840,496.48
Deeds and Assignments	3,036,739.23	1,498,517.41	102.65	195,738.92	2,841,000.31
Dry Cleaning Registration Fee	771,497.31	812,493.07	(5.05)	0.00	771,497.31
Estate and Inheritance	16,257,198.95	29,467,197.09	(44.83)	1,795,047.28	14,462,151.67
Financial Institutions' Excise	31,651,347.75	40,450,851.70	(21.75)	2,631,235.30	29,020,112.45
Forest Products' Severance	5,590,549.76	5,582,826.29	0.14	0.00	5,590,549.76
Freight Line R.R. Equipment	2,751,506.72	2,626,284.76	4.77	0.00	2,751,506.72
Gasoline	410,838,439.03	405,895,172.80	1.22	318,578.27	410,519,860.76
Gasoline (Aviation & Jet Fuel)	691,341.13	684,001.79	1.07	21,238.40	670,102.73
Hazardous Waste Fee	2,839,059.73	2,992,891.30	(5.14)	0.00	2,839,059.73
Hydro-Electric KWH	1,705,831.77	9,066.53	18,714.60	0.00	1,705,831.77
Income Tax—Corporate	427,935,249.04	299,669,781.50	42.80	59,647,138.55	368,288,110.49
Income Tax—Individual	2,954,518,374.72	2,652,646,044.77	11.38	417,996,904.29	2,536,521,470.43
IRP Registration Fees	43,398,387.02	42,429,534.17	2.28	0.00	43,398,387.02
Lodgings	35,935,394.13	33,484,801.95	7.32	4,243.49	35,931,150.64
Medicaid Nursing Facility	50,092,240.29	36,451,230.85	37.42	0.00	50,092,240.29
Medicaid Pharmaceutical Services	6,963,213.33	6,876,704.19	1.26	1,657.62	6,961,555.71
Miscellaneous Tags	189,191.45	191,018.22	(0.96)	0.00	189,191.45
Miscellaneous Taxes*	451,468.56	457,663.84	(1.35)	0.00	451,468.56
Mobile Telecommunications	84,892,352.40	76,411,024.63	11.10	0.00	84,892,352.40
Motor Fuels (Diesel)	149,602,200.15	128,913,728.92	16.05	814,320.75	148,787,879.40
Motor Vehicle Title Fees	23,157,142.78	21,907,128.02	5.71	15.00	23,157,127.78
Salvage Vehicle Inspection Fees	1,205,795.00	1,044,646.00	15.43	0.00	1,205,795.00

ALABAMA DEPARTMENT OF REVENUE

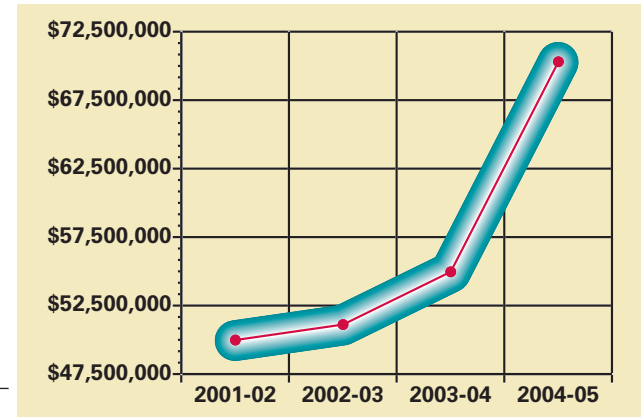
Title of Tax	FYTD 2004-05	FYTD 2003-04	% Change	FYTD Refunds 2005	FYTD Net 2004-05
Oil & Gas Privilege	\$ 96,665,311.35	\$ 72,461,569.68	33.40	\$ 341,527.27	\$ 96,323,784.08
Oil & Gas Production	35,634,666.24	28,722,479.09	24.07	80,141.94	35,554,524.30
Oil Lubricating	2,018,307.29	1,926,963.68	4.74	34,694.28	1,983,613.01
Oil Wholesale License	4,202,623.32	3,183,189.07	32.03	56,425.84	4,146,197.48
Pari-Mutuel Pool	3,095,612.84	3,226,066.73	(4.04)	0.00	3,095,612.84
Property Tax**	263,504,164.59	255,293,387.53	3.22	0.00	263,504,164.59
Rental or Leasing	64,596,548.58	61,060,995.59	5.79	54,193.39	64,542,355.19
Sales	1,806,806,554.12	1,703,151,053.77	6.09	2,379,036.76	1,804,427,517.36
Scrap Tire Environmental Fee	4,027,559.34	3,704,209.34	8.73	302.29	4,027,257.05
Store Licenses	531,440.06	515,347.91	3.12	1,823.99	529,616.07
Tobacco Products	153,024,113.56	93,269,690.75	64.07	138,338.65	152,885,774.91
T.V.A. Electric	87,307,982.39	80,843,782.97	8.00	0.00	87,307,982.39
Use	231,976,277.36	208,759,788.20	11.12	3,212,442.67	228,763,834.69
Utility Gross Receipts	355,281,502.78	347,884,032.35	2.13	2,791,037.78	352,490,465.00
Utility License (2.2%)	103,855,864.81	95,101,977.83	9.20	0.00	103,855,864.81
Total	\$7,621,933,155.73	\$6,872,624,254.67	10.90	\$509,843,026.27	\$7,112,090,129.46

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2005	\$111,288,891
Controlled Substance as of Sept. 30, 2005	\$ 2,482,093
TOTAL	\$113,770,984

Delinquent Taxes Collected

	2001-02	2002-03	2003-04	2004-05
Phone Power Collections	\$ 844,465	\$ 32,720	\$ 0	\$ 0
Assessment Collections	\$25,453,210	\$27,211,410	\$32,042,410	\$42,132,080
Field Collections				
Auburn/Opelika	\$ 1,018,854	\$ 1,502,208	\$ 1,085,742	\$ 3,307,489
Birmingham	7,351,831	6,526,068	8,110,041	7,402,116
Decatur	3,107,298	2,653,108	2,003,850	3,054,733
Dothan	1,710,438	2,003,516	2,674,477	3,049,087
Gadsden	3,290,501	2,542,911	2,337,308	2,971,273
Mobile	2,968,517	3,632,769	3,459,593	4,136,121
Montgomery	2,242,509	3,217,510	2,032,040	2,305,803
Tuscaloosa	2,057,622	1,854,688	1,280,997	2,006,854
Subtotal for field	\$23,747,570	\$23,932,778	\$22,984,048	\$28,233,476
TOTAL	\$50,045,245	\$51,176,908	\$55,026,458	\$70,365,556



Net Taxable Assessed Valuation by County

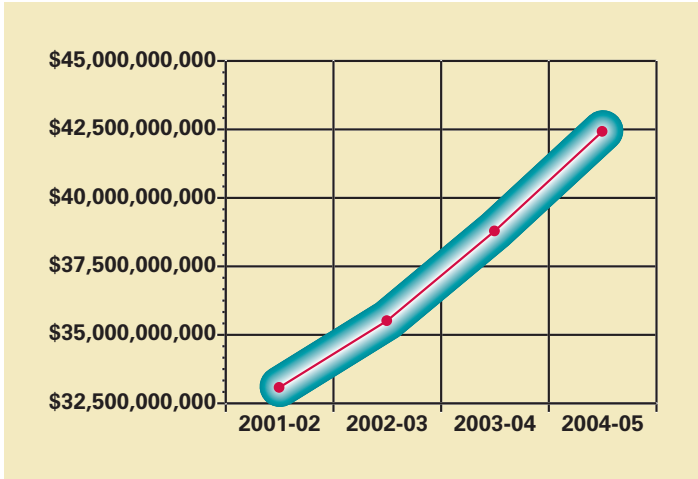
Real, Business Personal, and Motor Vehicle Property (State)

County	2001	2002	2003	2004
Autauga	\$ 337,785,137	\$ 500,468,710	\$ 524,464,740	\$ 512,286,990
Baldwin	2,021,962,931	2,367,406,186	2,424,380,131	3,011,316,049
Barbour	163,365,820	165,127,440	178,501,320	202,502,740
Bibb	109,004,910	120,249,500	121,763,500	125,278,700
Blount	249,697,420	279,524,440	283,498,820	293,517,225
Bullock	58,953,780	61,948,860	62,544,420	65,293,900
Butler	144,316,500	135,612,540	137,757,460	145,482,660
Calhoun	742,877,085	710,525,830	748,293,060	870,579,590
Chambers	210,489,945	226,783,760	217,560,120	231,057,550
Cherokee	151,459,260	178,167,800	185,024,600	184,237,860
Chilton	234,940,210	270,863,475	280,495,200	332,930,785
Choctaw	157,178,280	156,543,760	171,306,680	161,545,280
Clarke	169,680,635	179,525,540	208,293,164	209,627,165
Clay	65,338,680	67,634,090	75,976,400	80,004,080
Cleburne	74,505,575	77,287,910	85,882,500	92,386,480
Coffee	234,423,870	239,408,130	248,187,380	266,510,063
Colbert	296,451,440	328,690,180	345,064,840	355,155,770
Conecuh	95,899,656	85,345,040	99,681,291	99,747,940
Coosa	103,600,650	101,582,487	102,496,115	150,831,720
Covington	299,469,100	307,845,260	312,891,460	315,091,620
Crenshaw	63,487,690	70,618,660	72,221,880	76,438,160
Cullman	490,301,820	570,945,520	582,878,880	607,962,260
Dale	212,014,120	222,398,180	226,621,210	242,887,750
Dallas	228,588,790	242,394,060	250,286,000	264,535,180
DeKalb	297,743,990	304,926,900	316,568,687	332,822,794
Elmore	489,465,790	510,959,050	578,708,690	628,395,220
Escambia	249,345,315	246,598,211	250,205,922	265,487,475

County	2001	2002	2003	2004
Etowah	\$ 744,057,823	\$ 605,384,800	\$ 617,884,440	\$ 642,219,770
Fayette	91,291,380	100,546,040	102,327,870	107,257,945
Franklin	150,679,240	155,576,840	164,490,060	164,993,517
Geneva	110,374,597	115,989,800	119,067,143	127,241,756
Greene	104,194,350	116,146,940	108,971,135	109,941,373
Hale	91,549,840	91,425,740	98,492,080	101,668,230
Henry	111,148,300	115,882,970	122,033,604	121,214,450
Houston	928,641,020	1,003,820,770	1,058,611,440	1,104,017,200
Jackson	330,664,085	291,028,340	288,472,200	468,944,660
Jefferson	5,657,364,229	6,418,769,918	6,750,255,823	7,164,717,891
Lamar	88,830,032	100,003,261	100,566,622	105,819,477
Lauderdale	471,917,300	499,269,190	501,404,410	519,466,315
Lawrence	162,500,470	173,245,540	182,368,840	194,190,170
Lee	795,229,240	983,544,816	1,011,479,716	1,077,411,725
Limestone	360,564,600	375,154,160	396,269,570	472,010,270
Lowndes	78,309,380	77,362,390	79,532,200	82,029,840
Macon	91,992,700	89,146,760	92,063,900	104,520,880
Madison	2,069,090,860	2,121,943,440	2,155,238,340	2,622,963,980
Marengo	175,974,010	192,550,340	191,833,890	194,455,440
Marion	163,056,380	173,939,578	181,528,626	197,211,480
Marshall	544,533,650	533,391,000	555,163,020	633,672,510
Mobile	3,046,266,880	2,950,201,640	4,824,018,186	5,017,942,290
Monroe	163,283,775	161,567,334	176,695,730	184,539,300
Montgomery	1,733,514,620	1,887,369,400	1,997,713,363	2,201,270,885
Morgan	900,471,110	974,413,140	983,356,640	1,000,281,735
Perry	57,909,540	62,939,500	61,839,920	63,779,630
Pickens	97,779,099	111,161,340	113,533,663	116,260,338

ALABAMA DEPARTMENT OF REVENUE

County	2001	2002	2003	2004
Pike	\$ 168,845,360	\$ 195,359,920	\$ 185,028,300	\$ 211,661,180
Randolph	174,640,490	183,531,720	210,917,690	218,048,200
Russell	257,296,220	292,503,880	273,127,750	301,455,260
St. Clair	434,023,983	450,363,505	475,240,995	584,318,364
Shelby	1,672,634,280	1,933,120,940	2,067,982,290	2,222,422,620
Sumter	92,912,137	94,285,274	102,618,895	106,181,915
Talladega	481,917,025	477,437,930	491,662,002	636,987,975
Tallapoosa	362,838,880	368,664,320	415,783,010	445,174,800
Tuscaloosa	1,339,262,220	1,318,701,800	1,392,770,081	1,673,790,770
Walker	388,527,954	453,039,410	454,611,651	475,367,260
Washington	196,388,940	276,922,140	326,269,740	242,283,140
Wilcox	103,297,763	105,274,280	103,878,460	106,233,160
Winston	146,682,460	169,057,120	175,373,021	192,653,375
TOTAL	\$33,092,804,621	\$35,529,418,745	\$38,805,030,786	\$42,440,534,082



*Summary information is based on unaudited information provided by county tax assessors/county revenue commissioners.

Property Tax Collections (Net collections after all exemptions)

Oct. 1, 2004, lien date; Oct. 1, 2005, collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 3,315,456	\$ 4,012,245	\$ 3,912,342	\$ 2,541,826	\$ 13,781,869
Baldwin	19,558,336	30,172,443	39,058,867	14,588,546	103,378,192
Barbour	1,315,081	2,191,748	3,154,536	1,002,115	7,663,480
Bibb	816,606	1,179,822	925,977	200,873	3,123,278
Blount	1,895,246	5,008,999	2,666,814	934,456	10,505,515
Bullock	408,395	1,501,266	853,249	268,895	3,031,805
Butler	967,415	1,774,447	1,967,312	979,451	5,688,625
Calhoun	5,663,624	11,412,793	17,453,020	8,152,110	42,681,547
Chambers	1,621,324	4,494,535	4,082,044	507,378	10,705,282
Cherokee	1,241,877	2,645,429	4,903,573	261,827	9,052,706
Chilton	2,236,282	7,471,263	3,096,870	822,084	13,626,500
Choctaw	1,117,384	1,732,539	2,693,673	103,486	5,647,082
Clarke	1,522,672	2,426,937	4,378,132	503,693	8,831,434
Clay	528,392	915,898	1,248,570	249,715	2,942,575
Cleburne	615,448	1,241,897	1,799,845	413,549	4,070,740
Coffee	1,697,801	4,193,103	2,507,366	3,190,398	11,588,667
Colbert	2,526,398	4,847,631	5,469,029	2,374,747	15,217,806
Conecuh	676,583	1,865,916	1,109,985	331,733	3,984,216
Coosa	1,006,950	1,165,646	1,672,554	370,955	4,216,105
Covington	2,086,402	3,343,077	2,445,802	2,098,741	9,974,022
Crenshaw	550,509	1,644,434	838,140	154,751	3,187,834
Cullman	4,057,584	6,133,182	5,041,761	3,869,308	19,101,835
Dale	1,552,656	3,249,174	2,446,771	2,318,322	9,566,924
Dallas	1,755,948	3,505,604	3,486,451	927,285	9,675,287
DeKalb	2,203,647	4,268,309	5,710,768	2,059,994	14,242,718
Elmore	4,106,016	5,568,161	5,072,193	1,044,957	15,791,327

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Escambia	\$ 1,744,933	\$ 3,203,002	\$ 5,188,848	\$ 1,922,202	\$ 12,058,985
Etowah	4,218,972	8,225,516	11,543,156	4,979,657	28,967,300
Fayette	702,041	1,221,235	864,144	411,171	3,198,592
Franklin	1,096,415	2,933,729	1,945,371	1,699,100	7,674,614
Geneva	1,004,011	1,944,405	1,730,881	621,855	5,301,152
Greene	738,112	2,524,983	957,061	285,623	4,505,779
Hale	693,616	1,588,453	848,915	209,412	3,340,396
Henry	784,303	1,604,877	1,638,797	430,694	4,458,671
Houston	7,198,358	13,052,875	8,885,834	3,684,905	32,821,973
Jackson	3,162,093	4,409,039	3,302,407	4,027,881	14,901,420
Jefferson	46,917,528	102,246,916	202,430,021	176,598,546	528,193,011
Lamar	706,303	1,648,703	853,305	261,349	3,469,660
Lauderdale	3,373,359	5,752,241	11,038,819	4,168,519	24,332,938
Lawrence	1,281,659	2,626,021	2,055,071	284,301	6,247,052
Lee	7,123,473	16,200,298	15,280,635	19,700,240	58,304,646
Limestone	3,645,308	6,667,045	4,773,495	3,020,691	18,106,540
Lowndes	540,264	2,062,761	1,376,592	225,712	4,205,329
Macon	686,549	1,403,938	3,890,253	456,636	6,437,377
Madison	17,717,013	31,452,540	78,685,454	31,904,655	159,759,662
Marengo	1,283,298	2,458,735	1,723,400	2,304,255	7,769,688
Marion	1,299,287	1,566,431	1,603,013	937,290	5,406,021
Marshall	4,269,511	9,384,163	9,778,468	4,965,399	28,397,542
Mobile	21,871,266	71,607,127	96,274,979	14,011,734	203,765,107
Monroe	1,265,479	2,081,537	2,163,798	721,885	6,232,699
Montgomery	14,365,721	17,321,654	19,679,819	25,862,286	77,229,480
Morgan	7,295,029	12,847,663	19,098,057	11,273,554	50,514,303

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Perry	\$ 412,897	\$ 1,578,097	\$ 709,029	\$ 130,771	\$ 2,830,794
Pickens	868,838	1,954,936	1,489,373	827,872	5,141,019
Pike	1,434,683	2,785,333	2,483,440	1,008,129	7,711,584
Randolph	1,430,426	2,825,860	2,651,827	712,381	7,620,494
Russell	2,045,666	3,935,008	7,051,865	3,423,082	16,455,620
St. Clair	3,871,490	6,661,066	8,443,600	2,011,600	20,987,756
Shelby	14,565,584	17,602,408	69,794,934	26,486,895	128,449,822
Sumter	706,664	1,814,930	1,605,332	463,462	4,590,388
Talladega	5,075,369	6,383,155	14,908,382	4,961,728	31,328,633
Tallapoosa	2,899,977	3,957,639	6,881,041	1,158,729	14,897,386
Tuscaloosa	11,470,331	29,694,517	18,902,820	13,759,050	73,826,718
Walker	3,148,578	4,570,168	4,291,793	2,947,635	14,958,175
Washington	1,458,167	2,488,124	2,878,802	75,995	6,901,089
Wilcox	727,783	1,846,317	1,156,268	108,555	3,838,922
Winston	1,587,440	2,226,422	2,868,321	808,728	7,490,911
TOTAL *	\$271,731,827	\$536,326,365	\$781,723,066	\$424,125,358	\$2,013,906,616

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

Industrial Exemption Assessed Value

Oct. 1, 2004, lien date

	State	County	Schools	Municipal
Autauga	\$ 519,480	\$ 519,480	\$ 1,038,960	\$ 519,480
Baldwin	13,278,160	13,278,160	0	11,760,480
Barbour	520,080	520,080	520,080	520,080
Bibb	796,380	796,380	0	765,260
Blount	0	0	0	0
Bullock	0	0	0	0
Butler	0	0	0	0
Calhoun	7,448,300	7,448,300	7,448,300	6,966,460
Chambers	5,045,580	5,045,580	5,045,580	1,373,640
Cherokee	0	0	0	0
Chilton	0	0	0	0
Choctaw	0	0	0	0
Clarke	0	0	0	0
Clay	0	0	0	0
Cleburne	0	0	0	0
Coffee	0	0	0	0
Colbert	65,301,780	65,301,780	0	1,171,560
Conecuh	0	0	0	0
Coosa	0	0	0	0
Covington	0	0	0	0
Crenshaw	0	0	0	0
Cullman	0	0	0	0
Dale	0	0	0	0
Dallas	0	0	0	0
DeKalb	0	0	0	0
Elmore	0	0	0	0
Escambia	2,109,160	0	0	0

	State	County	Schools	Municipal
Etowah	\$ 0	\$ 0	\$ 0	\$ 0
Fayette	0	0	0	0
Franklin	0	0	0	0
Geneva	0	0	0	0
Greene	1,760,100	1,760,100	0	1,760,100
Hale	0	0	0	0
Henry	0	0	0	0
Houston	0	0	0	0
Jackson	0	0	0	0
Jefferson	32,740	32,740	0	0
Lamar	0	0	0	0
Lauderdale	0	0	0	0
Lawrence	0	0	0	0
Lee	2,123,660	2,123,660	2,123,660	2,123,660
Limestone	0	0	0	0
Lowndes	0	0	0	0
Macon	0	0	0	0
Madison	0	61,840	61,840	39,060
Marengo	3,124,880	3,124,880	0	3,028,440
Marion	0	0	0	0
Marshall	0	0	0	0
Mobile	0	161,000	0	0
Monroe	0	0	0	0
Montgomery	0	0	0	0
Morgan	0	0	0	0
Perry	0	0	0	0
Pickens	0	0	0	0

ALABAMA DEPARTMENT OF REVENUE

	State	County	Schools	Municipal
Pike	\$ 3,804,480	\$ 3,804,480	\$ 3,754,840	\$ 3,274,840
Randolph	0	0	0	0
Russell	0	0	0	0
St. Clair	0	0	0	0
Shelby	0	0	0	0
Sumter	0	0	0	0
Talladega	0	0	0	0
Tallapoosa	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	\$105,864,780	\$103,978,460	\$19,993,260	\$33,303,060

Abatements Assessed Value (Ad Valorem)

Oct. 1, 2004, lien date

	State	County	Schools	Municipal
Autauga	\$ 4,097,380	\$ 4,097,380	\$ 0	\$ 4,097,380
Baldwin	2,772,800	2,772,800	0	20,960
Barbour	5,577,840	5,577,840	0	3,931,800
Bibb	0	0	0	0
Blount	83,380	83,380	0	0
Bullock	0	0	0	0
Butler	3,009,640	3,009,640	0	3,009,640
Calhoun	18,121,140	18,121,140	0	15,579,520
Chambers	38,551,730	38,551,730	0	1,906,040
Cherokee	18,390,840	18,390,840	0	18,390,840
Chilton	21,218,640	21,218,640	0	21,218,640
Choctaw	20,890,720	20,890,720	0	0
Clarke	53,024,500	53,024,500	0	44,679,120
Clay	381,440	378,740	0	381,440
Cleburne	0	0	0	0
Coffee	6,792,000	6,792,000	0	6,763,280
Colbert	0	0	0	0
Conecuh	7,655,900	7,655,900	0	2,436,020
Coosa	2,103,660	2,103,660	0	0
Covington	7,077,200	7,077,200	0	6,659,620
Crenshaw	19,325,000	19,325,000	0	17,623,780
Cullman	42,788,780	42,788,780	0	28,300,240
Dale	6,952,160	6,952,160	0	6,872,840
Dallas	9,066,380	9,066,380	0	6,786,840
DeKalb	13,684,820	13,684,820	0	13,594,080
Elmore	17,294,920	17,294,920	0	382,340
Escambia	14,506,500	14,506,500	0	7,456,440

	State	County	Schools	Municipal
Etowah	\$ 23,701,660	\$ 23,701,660	\$ 0	\$ 21,673,780
Fayette	1,522,980	1,522,980	0	1,522,980
Franklin	5,676,283	5,676,283	0	1,535,822
Geneva	3,243,780	3,243,780	0	2,983,340
Greene	0	0	0	0
Hale	8,907,220	8,907,220	0	0
Henry	1,458,780	1,458,780	0	0
Houston	18,382,100	18,382,100	0	14,036,460
Jackson	42,493,160	42,493,160	0	22,971,180
Jefferson	111,349,782	139,591,160	0	157,302,110
Lamar	2,237,783	2,237,783	0	2,237,783
Lauderdale	9,690,560	9,690,560	0	9,464,080
Lawrence	8,343,620	8,343,620	0	0
Lee	49,166,720	49,166,720	0	48,602,220
Limestone	32,644,360	32,644,360	0	28,498,120
Lowndes	1,401,580	883,374	0	218,794
Macon	3,069,960	3,069,960	0	2,922,640
Madison	219,001,340	219,001,340	0	218,341,640
Marengo	0	0	0	0
Marion	8,427,740	8,427,740	0	10,952,600
Marshall	21,827,380	21,827,380	400,120	21,325,080
Mobile	196,920,060	196,920,060	0	0
Monroe	9,095,900	9,095,900	0	2,050,000
Montgomery	61,840,160	61,840,160	0	49,956,860
Morgan	283,919,240	283,919,240	0	109,585,920
Perry	0	0	0	0
Pickens	2,160,260	2,160,260	0	2,160,260

ALABAMA DEPARTMENT OF REVENUE

	State	County	Schools	Municipal
Pike	\$ 15,769,000	\$ 15,769,000	\$ 0	\$ 14,344,560
Randolph	2,336,960	2,336,960	0	1,839,490
Russell	14,347,800	14,347,800	0	14,230,080
St. Clair	17,699,620	17,699,620	0	12,489,520
Shelby	57,624,180	57,624,180	0	31,540,480
Sumter	1,315,180	1,315,180	0	0
Talladega	301,414,760	301,414,760	0	11,329,260
Tallapoosa	9,270,960	9,270,960	0	5,497,080
Tuscaloosa	200,374,200	200,374,200	0	27,388,880
Walker	2,679,400	2,679,400	0	356,451
Washington	7,786,380	7,786,380	0	0
Wilcox	8,963,460	8,963,460	0	0
Winston	2,798,700	2,798,700	0	1,194,560
Total	\$2,102,230,378	\$2,129,950,850	\$400,120	\$1,058,642,890

Office of the Ex-Officio Land Commissioner

Land Sales

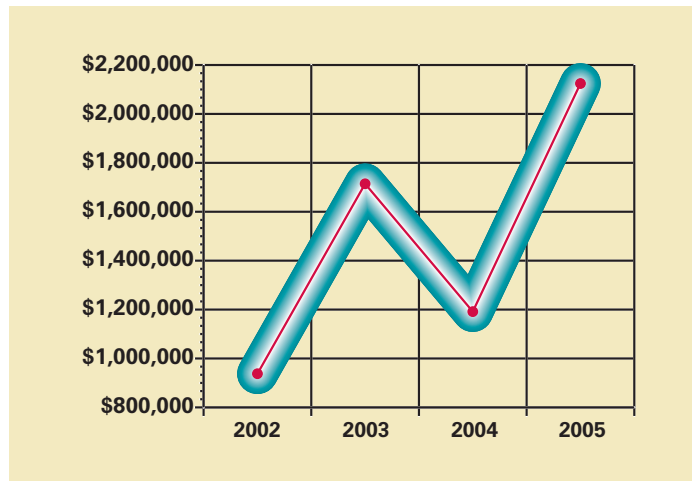
Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
2002	7,981	\$ 50,487,176	6,409	\$ 5,624,288.66	409	\$ 588,177.92	403	\$ 349,490.82
2003	7,488	\$ 36,975,301	5,498	\$ 5,855,487.21	455	\$ 788,381.98	848	\$ 926,008.41
2004	5,244	\$ 30,779,198	5,121	\$ 4,509,235.12	336	\$ 678,556.21	475	\$ 513,051.91
2005	3,768	\$ 16,510,737	3,906	\$ 5,787,216.10	546	\$1,151,363.80	717	\$ 972,983.59
TOTAL	24,481	\$134,752,412	20,934	\$21,776,227.09	1,746	\$3,206,479.91	2,443	\$2,761,534.73

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

2002	\$ 937,668.74
2003	\$1,714,390.39
2004	\$1,191,608.12
2005	\$2,124,347.39



Income Tax Collections and Refunds

Income Tax Collections

	2001-02	2002-03	2003-04	2004-05
Individual Paid on Estimates	\$ 170,797,136.13	\$ 163,875,194.54	\$ 181,132,437.70	\$ 255,944,815.32
Withholding	\$1,984,524,142.30	\$2,060,160,958.08	\$2,179,389,736.44	\$2,338,653,401.69
S-Corp Shareholder Total	\$ 1,546,875.19	\$ 1,740,413.42	\$ 8,738,254.99	\$ 18,513,751.59
Collected as Additional Tax Due	\$ 242,984,322.32	\$ 230,553,542.39	\$ 283,385,615.64	\$ 341,406,406.12
Total Individual Gross	\$2,399,852,475.94	\$2,456,330,108.43	\$2,652,646,044.77	\$2,954,518,374.72
Total Corporate Gross	\$ 304,539,069.44	\$ 240,091,331.34	\$ 299,669,781.50	\$ 427,935,249.04
Total Income Tax Collections	\$2,704,391,545.38	\$2,696,421,439.77	\$2,952,315,826.27	\$3,382,453,623.76

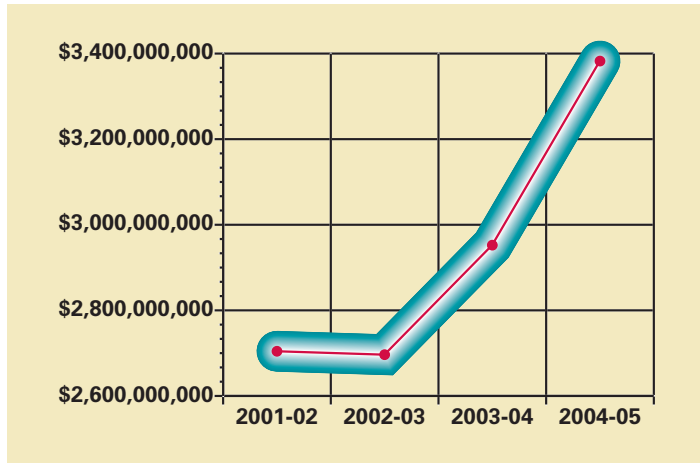
Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
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
2003-04	1,203,955	\$409,108,898	\$ 44,318,076	\$453,426,974
2004-05	1,176,987	\$417,996,904	\$ 59,647,139	\$477,644,043

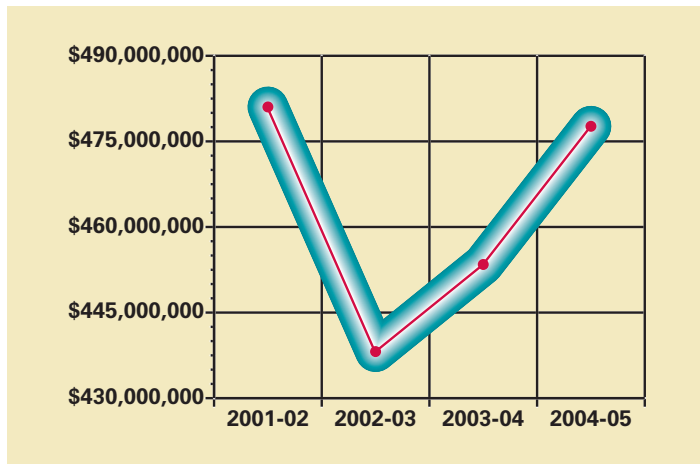
*FY 03, FY 04, and FY 05 refund totals are detailed as follows:

	FY 2003	FY 2004	FY 2005
Individual Refunds	1,177,976	1,200,105	1,173,982
Corporate Refunds	2,187	3,850	3,005

Total Income Tax Collections



Total Income Tax Refunds



Total Refund Checkoff Donations and Voluntary Contributions for FY 2002-FY 2005

Voluntary Checkoffs Available on Alabama Returns

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

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

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

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

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

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

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

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

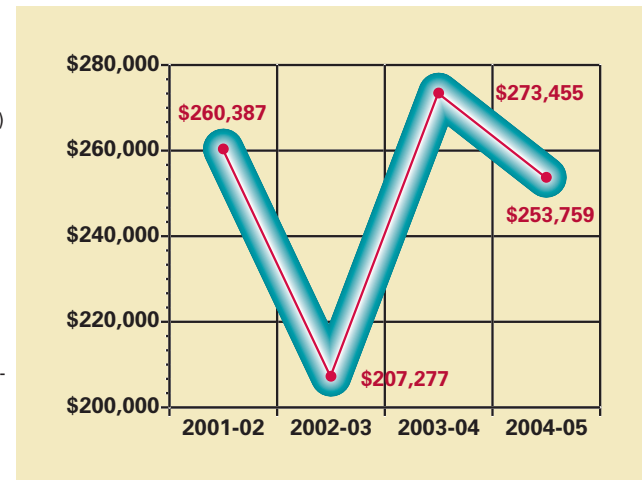
Alabama Alliance for the Mentally Ill provides support for local and statewide advocacy groups devoted to eradicating mental illness and improving the quality of life for those who are mentally ill. (Available tax year 1997.)

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

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

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

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.

Alabama Individual Income Tax Facts

Return Data

(Based on Tax Year 2003)

Individual returns filed	1,735,958
Number filed electronically	751,205
Number of joint returns	746,283
Number with paid preparer signature	618,678
Adjusted gross income	\$82,026,333,377
Number of returns itemizing deductions	1,055,853
Total Alabama tax liability shown on returns	\$1,905,024,580
Number of returns with tax due at time of filing	369,339
Amount of tax due	\$125,507,336
Number of returns showing overpayments	1,185,799
Amount of overpayments	\$407,488,640

Consumer Use Tax Collections Reported on Alabama Form 40 and 40A

Tax Year	No. of Returns	Collections
2000*	6,320	\$203,344
2001	6,540	\$219,276
2002	6,157	\$242,783
2003	6,447	\$271,348
2004	6,349	\$295,083

*First available on 2000 Tax Year Returns

Contributions

Tax Year 2004

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund (1984)	2,240	\$18,053.00
Alabama Arts Development Fund (1982)	1,710	13,988.00
Alabama Nongame Wildlife Fund (1982)	2,176	22,745.00
Child Abuse Trust Fund (1983)	4,382	49,423.00
Alabama Veterans' Program (1989)	2,665	31,067.00
Alabama Indian Children's Scholarship Fund (1990)	1,515	13,394.00
Penny Trust Fund (1990)	1,350	13,035.00
Foster Care Trust Fund (1992)	2,075	17,769.00
Mental Health Fund* (1997)	1,846	14,276.00
Neighbors Helping Neighbors Fund (1997)	1,403	17,413.00
Breast and Cervical Cancer Fund (2001)	3,417	35,129.00
4H Clubs (2003)	1,031	7,467.00
Total	25,810	\$253,759.00

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

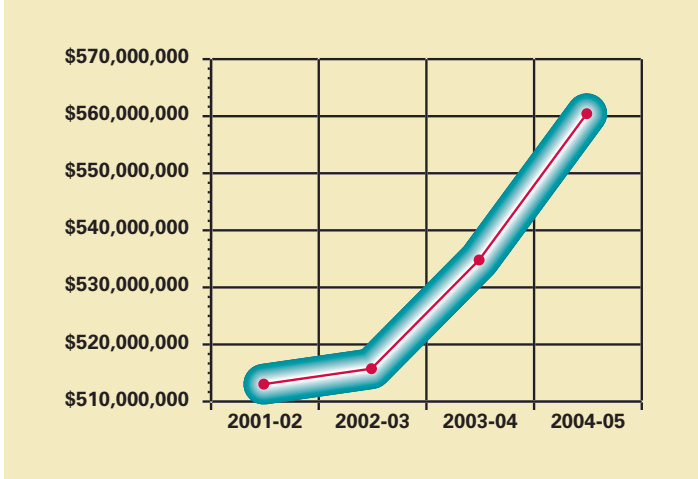
Estimated Fuel Tax by County

	2001-02	2002-03	2003-04	2004-05
Autauga	\$ 4,937,001.24	\$ 4,963,094.85	\$ 5,146,466.06	\$ 5,393,120.27
Baldwin	15,370,219.27	15,451,455.75	16,022,339.89	16,790,241.11
Barbour	2,497,487.48	2,510,687.49	2,603,449.73	2,728,225.03
Bibb	2,560,591.62	2,574,125.16	2,669,231.23	2,797,159.23
Blount	5,791,728.87	5,822,340.00	6,037,457.69	6,326,814.38
Bullock	936,301.28	941,249.93	976,026.25	1,022,804.17
Butler	2,540,582.99	2,554,010.78	2,648,373.68	2,775,302.05
Calhoun	14,914,638.15	14,993,466.74	15,547,429.58	16,292,569.82
Chambers	4,437,811.56	4,461,266.81	4,626,097.00	4,847,811.53
Cherokee	2,748,877.96	2,763,406.65	2,865,506.10	3,002,840.95
Chilton	4,592,750.19	4,617,024.33	4,787,609.29	5,017,064.60
Choctaw	2,017,280.36	2,027,942.32	2,102,868.60	2,203,652.59
Clarke	3,245,502.42	3,262,655.93	3,383,201.11	3,545,347.48
Clay	1,922,367.62	1,932,527.94	2,003,928.95	2,099,971.08
Cleburne	1,935,706.71	1,945,937.53	2,017,833.99	2,114,542.53
Coffee	5,434,138.74	5,462,859.89	5,664,695.89	5,936,187.25
Colbert	7,137,950.55	7,175,676.89	7,440,796.25	7,797,410.61
Conecuh	1,600,177.37	1,608,634.82	1,668,068.96	1,748,014.35
Coosa	1,450,882.21	1,458,550.58	1,512,439.57	1,584,926.13
Covington	4,860,558.01	4,886,247.60	5,066,779.53	5,309,614.62
Crenshaw	1,493,464.68	1,501,358.11	1,556,828.71	1,631,442.70
Cullman	9,719,063.85	9,770,432.18	10,131,419.83	10,616,987.47
Dale	5,947,693.58	5,979,129.03	6,200,039.60	6,497,188.33
Dallas	5,093,992.03	5,120,915.39	5,310,117.59	5,564,615.11
DeKalb	7,247,741.50	7,286,048.11	7,555,245.35	7,917,344.91
Elmore	6,669,030.35	6,704,278.29	6,951,980.91	7,285,167.87
Escambia	4,518,872.17	4,542,755.84	4,710,596.81	4,936,361.15

	2001-02	2002-03	2003-04	2004-05
Etowah	\$ 12,707,019.29	\$ 12,774,179.91	\$ 13,246,146.88	\$ 13,880,993.75
Fayette	2,429,252.92	2,442,092.29	2,532,320.15	2,653,686.43
Franklin	3,799,587.57	3,819,669.59	3,960,794.73	4,150,623.37
Geneva	3,314,250.02	3,331,766.89	3,454,865.51	3,620,446.53
Greene	1,041,987.89	1,047,495.13	1,086,196.88	1,138,254.94
Hale	1,658,151.10	1,666,914.95	1,728,502.37	1,811,344.15
Henry	2,116,810.46	2,127,998.48	2,206,621.53	2,312,378.08
Houston	10,736,938.78	10,793,686.90	11,192,480.70	11,728,901.70
Jackson	6,740,856.20	6,776,483.76	7,026,854.16	7,363,629.56
Jefferson	77,163,025.75	77,570,856.82	80,436,863.25	84,291,953.47
Lamar	2,091,158.37	2,102,210.81	2,179,881.08	2,284,356.05
Lauderdale	10,905,729.53	10,963,369.77	11,368,432.82	11,913,286.67
Lawrence	4,186,934.12	4,209,063.40	4,364,575.45	4,573,756.06
Lee	10,996,537.93	11,054,658.12	11,463,094.00	12,012,484.66
Limestone	7,659,714.06	7,700,198.08	7,984,696.90	8,367,378.74
Lowndes	1,381,108.52	1,388,408.12	1,439,705.56	1,508,706.20
Macon	2,345,627.11	2,358,024.49	2,445,146.30	2,562,334.60
Madison	32,770,031.89	32,943,231.91	34,160,383.79	35,797,585.39
Marengo	2,633,956.60	2,647,877.89	2,745,708.90	2,877,302.24
Marion	3,863,717.79	3,884,138.77	4,027,645.84	4,220,678.45
Marshall	10,460,409.25	10,515,695.83	10,904,218.70	11,426,824.19
Mobile	42,467,034.94	42,691,486.69	44,268,806.84	46,390,473.92
Monroe	2,905,868.75	2,921,227.19	3,029,157.62	3,174,335.78
Montgomery	24,845,075.22	24,976,389.32	25,899,190.68	27,140,458.84
Morgan	13,917,284.89	13,990,842.16	14,507,761.08	15,203,073.22
Perry	1,140,491.92	1,146,519.78	1,188,880.19	1,245,859.54
Pickens	2,401,548.66	2,414,241.61	2,503,440.47	2,623,422.63

ALABAMA DEPARTMENT OF REVENUE

	2001-02	2002-03	2003-04	2004-05
Pike	\$ 3,337,849.95	\$ 3,355,491.54	\$ 3,479,466.71	\$ 3,646,226.80
Randolph	2,742,208.42	2,756,701.86	2,858,553.58	2,995,555.22
Russell	5,697,842.22	5,727,957.13	5,939,587.66	6,224,253.74
St. Clair	7,548,383.99	7,588,279.60	7,868,643.37	8,245,763.13
Shelby	14,975,177.08	15,054,325.64	15,610,537.03	16,358,701.82
Sumter	1,507,316.81	1,515,283.45	1,571,268.55	1,646,574.60
Talladega	8,892,040.47	8,939,037.72	9,269,307.88	9,713,557.16
Tallapoosa	4,791,810.41	4,817,136.64	4,995,115.14	5,234,515.57
Tuscaloosa	17,127,900.47	17,218,426.86	17,854,595.18	18,710,310.74
Walker	9,213,717.67	9,262,415.10	9,604,633.07	10,064,953.44
Washington	2,446,696.34	2,459,627.91	2,550,503.65	2,672,741.41
Wilcox	1,334,421.72	1,341,474.56	1,391,037.95	1,457,706.10
Winston	3,123,911.52	3,140,422.38	3,256,451.40	3,412,523.05
TOTAL	\$513,041,799.35	\$515,753,388.00	\$534,808,901.72	\$560,440,639.28



Estimated Fuel Gallonage Sold by County

County	Gasoline 2003-04	Gasoline 2004-05	Motor Fuels 2003-04	Motor Fuels 2004-05
Autauga	24,412,058	24,709,364	7,297,275	7,576,958
Baldwin	76,001,334	76,926,930	22,718,391	23,589,117
Barbour	12,349,361	12,499,760	3,691,483	3,832,966
Bibb	12,661,393	12,815,592	3,784,755	3,929,814
Blount	28,638,441	28,987,220	8,560,630	8,888,733
Bullock	4,629,742	4,686,126	1,383,927	1,436,969
Butler	12,562,456	12,715,450	3,755,181	3,899,106
Calhoun	73,748,616	74,646,777	22,045,006	22,889,924
Chambers	21,943,708	22,210,953	6,559,434	6,810,837
Cherokee	13,592,415	13,757,952	4,063,057	4,218,782
Chilton	22,709,835	22,986,411	6,788,445	7,048,626
Choctaw	9,974,874	10,096,355	2,981,699	3,095,978
Clarke	16,048,080	16,243,525	4,797,107	4,980,966
Clay	9,505,558	9,621,323	2,841,410	2,950,313
Cleburne	9,571,516	9,688,084	2,861,126	2,970,785
Coffee	26,870,260	27,197,505	8,032,084	8,339,929
Colbert	35,295,122	35,724,970	10,550,451	10,954,818
Conecuh	7,912,419	8,008,782	2,365,188	2,455,838
Coosa	7,174,197	7,261,569	2,144,518	2,226,711
Covington	24,034,068	24,326,771	7,184,286	7,459,638
Crenshaw	7,384,755	7,474,692	2,207,458	2,292,063
Cullman	48,057,988	48,643,271	14,365,539	14,916,127
Dale	29,409,642	29,767,813	8,791,158	9,128,096
Dallas	25,188,332	25,495,093	7,529,320	7,817,896
DeKalb	35,838,007	36,274,466	10,712,731	11,123,317
Elmore	32,976,446	33,378,055	9,857,350	10,235,153

County	Gasoline 2003-04	Gasoline 2004-05	Motor Fuels 2003-04	Motor Fuels 2004-05
Escambia	22,344,529	22,616,656	6,679,248	6,935,243
Etowah	62,832,573	63,597,790	18,781,972	19,501,828
Fayette	12,011,960	12,158,250	3,590,627	3,728,244
Franklin	18,787,873	19,016,684	5,616,089	5,831,336
Geneva	16,388,018	16,587,602	4,898,722	5,086,475
Greene	5,152,332	5,215,080	1,540,140	1,599,169
Hale	8,199,082	8,298,936	2,450,877	2,544,812
Henry	10,467,022	10,594,496	3,128,812	3,248,730
Houston	53,091,089	53,737,668	15,870,038	16,478,289
Jackson	33,331,604	33,737,539	9,963,515	10,345,386
Jefferson	381,549,073	386,195,836	114,053,009	118,424,314
Lamar	10,340,180	10,466,109	3,090,896	3,209,361
Lauderdale	53,925,711	54,582,454	16,119,524	16,737,337
Lawrence	20,703,191	20,955,328	6,188,617	6,425,808
Lee	54,374,732	55,036,944	16,253,746	16,876,703
Limestone	37,875,093	38,336,362	11,321,659	11,755,583
Lowndes	6,829,186	6,912,357	2,041,387	2,119,627
Macon	11,598,455	11,793,708	3,467,021	3,599,901
Madison	162,038,427	164,011,840	48,436,680	50,293,110
Marengo	13,024,161	13,182,778	3,893,195	4,042,409
Marion	19,104,978	19,337,652	5,710,878	5,929,759
Marshall	51,723,729	52,353,656	15,461,306	16,053,891
Mobile	209,987,331	212,544,699	62,769,611	65,175,380
Monroe	14,368,689	14,543,681	4,295,102	4,459,720
Montgomery	122,851,785	124,347,957	36,722,971	38,130,451
Morgan	68,816,990	69,655,090	20,570,840	21,359,257

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2003-04	Gasoline 2004-05	Motor Fuels 2003-04	Motor Fuels 2004-05
Perry	5,639,406	5,708,087	1,685,737	1,750,346
Pickens	11,874,971	12,019,592	3,549,677	3,685,726
Pike	16,504,712	16,705,718	4,933,604	5,122,694
Randolph	13,559,436	13,724,572	4,053,199	4,208,546
Russell	28,174,199	28,517,323	8,421,858	8,744,642
St. Clair	37,324,598	37,779,162	11,157,104	11,584,722
Shelby	74,047,964	74,949,770	22,134,487	22,982,835
Sumter	7,453,250	7,544,021	2,227,933	2,313,322
Talladega	43,968,595	44,504,074	13,143,134	13,646,870
Tallapoosa	23,694,131	23,982,694	7,082,672	7,354,129
Tuscaloosa	84,692,565	85,724,008	25,316,381	26,286,681
Walker	45,559,196	46,114,047	13,618,598	14,140,557
Washington	12,098,213	12,245,553	3,616,409	3,755,015
Wilcox	6,598,333	6,678,692	1,972,380	2,047,975
Winston	15,446,848	15,634,970	4,617,386	4,794,357
*TOTAL	2,536,844,830	2,567,794,244	758,316,052	787,380,000

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

Motor Vehicle Registration Fees

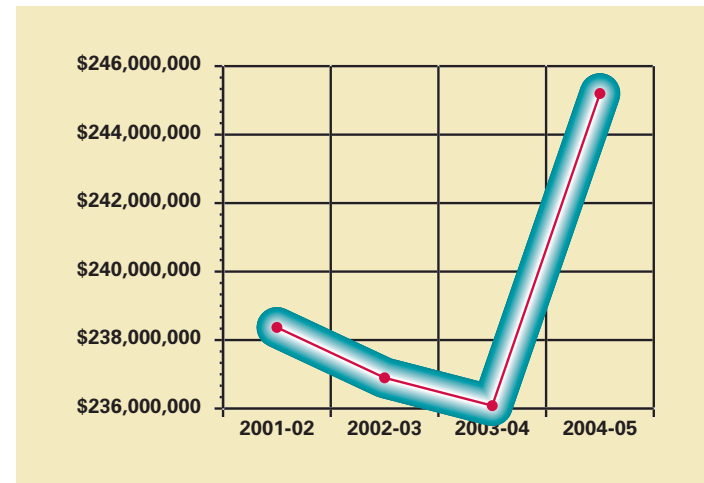
	2001-02	2002-03	2003-04	2004-05
IRP Fees	\$43,477,170	\$47,827,719	\$42,429,534	\$43,398,387
Motor Vehicle Title Fees	\$21,581,645	\$21,971,530	\$21,907,128	\$23,157,143
Salvage (Rebuilt) Vehicle Inspection Fees ¹	\$997,699	\$987,720	\$1,044,646	\$1,205,795
Registration Section				
Reinstatement Fee ²	\$0	\$0	\$337,900	\$770,200
Miscellaneous Tags ³	\$448,607	\$171,033	\$191,018	\$189,191
Subtotal	\$66,505,121	\$70,958,002	\$65,910,226	\$68,720,716
Registration Fees Collected through County Agents ⁴	\$145,468,200	\$140,484,088	\$141,765,103	\$148,939,559
International Fuel Tax Agreement Collections	\$26,395,725	\$25,455,105	\$28,408,363	\$27,540,604
TOTAL	\$238,369,046	\$236,897,195	\$236,083,692	\$245,200,879

¹ Collected by the Investigations Division; all other categories, with the exception of the registration fees which are collected through county agents, are collected by the Motor Vehicle Division.

² Reinstatement fees resulting from registration suspensions

³ Record search fees are included in the Miscellaneous Tags Revenue

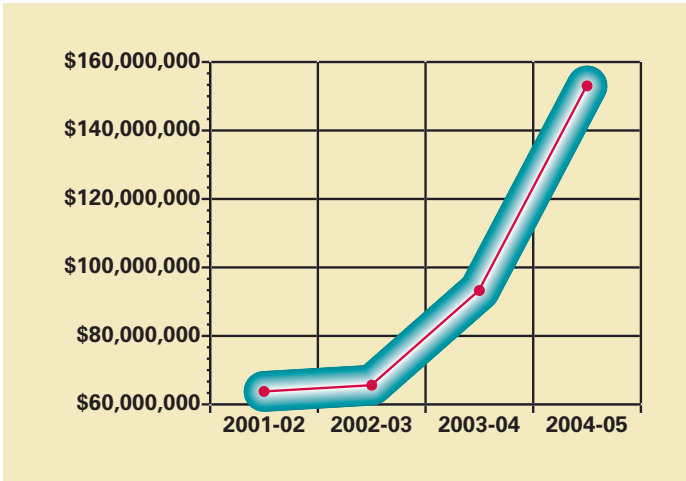
⁴ FY 05 total estimated; includes 21 percent distribution totals required by Section 40-12-270(a)(2)b, *Code of Alabama 1975*.



Tobacco Products and Utility Gross Receipts Tax

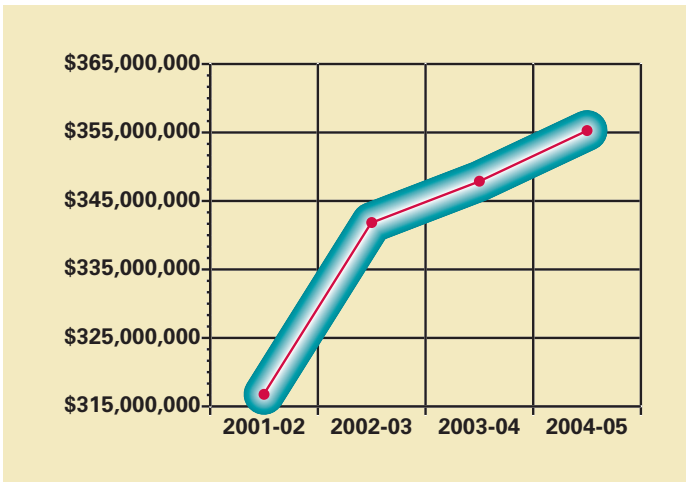
Tobacco Products

2001-02	\$ 63,782,296.78
2002-03	\$ 65,609,342.38
2003-04	\$ 93,269,690.75
2004-05	\$153,024,113.56



Utility Gross Receipts

2001-02	\$316,762,102.89
2002-03	\$341,850,161.97
2003-04	\$347,884,032.35
2004-05	\$355,218,502.78



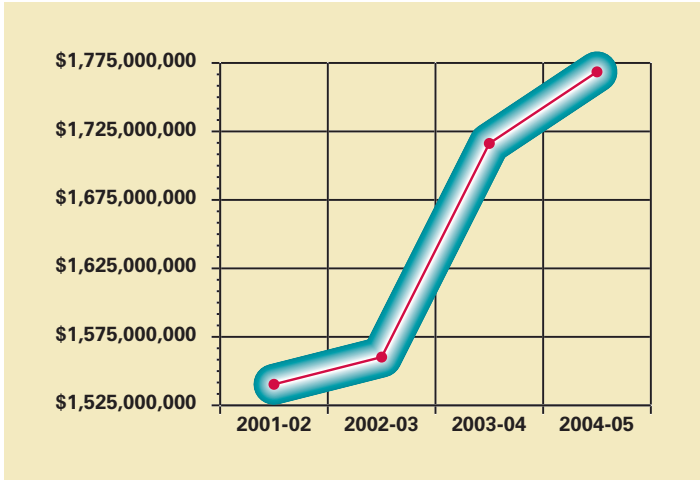
State Sales Tax Collections

	2001-02	2002-03	2003-04	2004-05
Autauga	\$ 4,153,981.79	\$ 4,538,655.27	\$ 4,880,552.29	\$ 4,944,751.62
Baldwin	29,520,284.35	31,072,436.69	34,925,493.57	37,845,940.04
Barbour	2,669,080.37	2,554,209.88	2,396,675.72	2,226,748.45
Bibb	1,358,019.16	1,396,936.46	1,480,840.79	1,597,429.28
Blount	6,775,001.05	6,598,054.63	7,146,728.11	6,878,845.47
Bullock	1,092,631.06	1,035,608.20	1,169,399.44	1,033,022.08
Butler	2,243,286.27	2,226,691.46	2,366,798.12	2,512,027.94
Calhoun	18,426,166.66	18,208,516.12	19,870,326.85	20,001,253.81
Chambers	3,431,421.37	3,513,651.02	3,554,968.37	3,237,047.35
Cherokee	2,951,392.82	2,896,206.50	2,871,606.30	2,749,279.07
Chilton	4,768,898.01	4,848,782.58	4,989,900.71	4,923,198.47
Choctaw	1,759,680.10	1,651,438.87	1,597,557.78	1,364,364.13
Clarke	3,364,300.06	3,299,463.46	3,490,981.79	3,788,002.80
Clay	1,722,811.57	1,580,016.38	1,678,888.40	1,582,177.43
Cleburne	2,153,282.31	2,328,459.64	2,690,813.18	2,889,156.71
Coffee	6,890,440.50	7,315,369.15	7,521,355.07	8,296,915.63
Colbert	12,297,251.97	12,447,303.24	13,007,607.25	13,066,618.76
Conecuh	1,010,527.89	1,007,473.91	1,217,423.24	1,331,586.98
Coosa	672,411.64	682,504.50	749,848.06	670,057.82
Covington	5,614,185.29	5,604,265.88	5,831,737.14	6,181,962.33
Crenshaw	1,631,771.86	1,682,110.45	1,621,259.12	1,612,978.57
Cullman	11,413,629.59	11,036,997.08	12,153,319.08	12,030,781.41
Dale	4,570,270.58	4,947,804.00	5,198,049.86	5,074,239.92
Dallas	5,137,818.00	5,213,798.10	5,037,158.79	5,281,446.51
DeKalb	10,862,625.28	11,592,154.34	11,831,897.53	11,774,705.35
Elmore	6,369,200.67	7,070,678.02	7,471,657.02	7,269,922.97
Escambia	5,346,397.62	5,575,362.57	5,704,559.12	7,060,726.28

	2001-02	2002-03	2003-04	2004-05
Etowah	\$ 18,375,284.92	\$ 18,285,022.17	\$ 18,741,745.35	\$ 18,368,321.22
Fayette	2,204,590.70	2,162,128.08	2,012,895.90	2,095,740.23
Franklin	3,145,040.83	3,137,780.11	3,817,023.91	3,248,502.23
Geneva	2,527,416.18	2,608,239.91	2,575,050.56	2,599,841.99
Greene	693,009.62	657,065.57	731,860.53	617,479.87
Hale	1,288,840.34	1,289,956.35	1,321,713.14	1,241,342.84
Henry	3,409,315.58	3,258,482.52	3,360,247.09	3,435,585.20
Houston	26,041,080.74	27,477,797.69	30,758,268.15	32,241,458.41
Jackson	7,722,993.85	7,367,921.98	7,358,354.92	6,788,872.24
Jefferson	265,341,744.47	254,160,148.67	256,659,407.51	256,432,465.37
Lamar	1,780,921.55	1,911,719.26	1,910,664.69	1,972,363.55
Lauderdale	12,550,234.10	13,001,983.95	13,886,602.60	12,959,102.86
Lawrence	2,770,999.48	2,587,444.72	2,466,678.05	2,269,735.03
Lee	16,776,855.23	17,627,461.12	18,395,534.34	18,782,678.31
Limestone	9,261,804.33	9,433,414.93	9,906,340.17	9,279,192.94
Lowndes	920,675.87	690,747.42	799,285.18	846,111.67
Macon	2,334,656.39	2,256,707.70	2,445,843.15	2,394,773.23
Madison	51,089,585.86	51,636,289.50	55,187,167.34	55,777,692.55
Marengo	2,644,798.55	2,648,851.25	2,657,679.69	2,730,621.85
Marion	3,399,474.90	3,634,288.35	3,771,741.08	3,814,930.16
Marshall	16,137,215.29	16,970,053.78	17,629,304.44	18,081,776.17
Mobile	64,800,083.90	65,184,985.91	69,075,940.33	75,661,277.77
Monroe	2,818,625.12	2,846,074.41	2,784,465.80	3,163,040.98
Montgomery	60,151,886.43	57,684,993.54	64,306,554.25	62,217,906.94
Morgan	19,997,475.04	19,310,516.72	20,446,001.77	19,723,931.74
Perry	785,699.58	913,291.72	915,146.42	900,610.55
Pickens	1,777,071.50	1,683,543.54	1,726,153.94	1,507,839.19

ALABAMA DEPARTMENT OF REVENUE

	2001-02	2002-03	2003-04	2004-05
Pike	\$ 5,969,264.83	\$ 5,648,821.28	\$ 5,777,226.48	\$ 6,763,388.10
Randolph	2,969,528.29	3,044,782.35	3,069,449.02	2,825,417.68
Russell	5,539,716.29	5,520,339.25	5,869,377.48	5,228,484.39
St. Clair	6,044,624.32	6,450,272.63	6,398,807.10	5,913,360.76
Shelby	29,700,566.11	30,733,156.00	34,746,715.26	33,669,952.07
Sumter	1,157,463.69	1,119,696.84	1,323,693.23	1,063,169.70
Talladega	9,514,631.58	9,819,608.85	10,076,983.55	9,972,996.65
Tallapoosa	6,243,983.49	6,419,740.46	6,774,004.40	6,814,297.32
Tuscaloosa	30,314,753.22	30,834,392.01	32,776,799.80	34,390,726.85
Walker	12,322,150.67	12,244,526.72	12,934,882.97	13,849,833.07
Washington	789,856.87	911,015.24	939,257.95	887,623.58
Wilcox	1,154,522.00	1,167,641.35	1,171,318.25	1,223,822.23
Winston	4,741,874.73	4,697,499.90	5,289,308.87	5,065,933.43
Out-of-State	636,262,180.75	659,519,445.25	770,399,897.30	805,912,910.64
*RA & MF Accts.	28,673,416.58	29,744,072.06	30,589,948.50	38,538,780.23
TOTAL	\$1,540,352,681.61	\$1,560,226,869.46	\$1,716,242,743.16	\$1,768,499,078.97



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

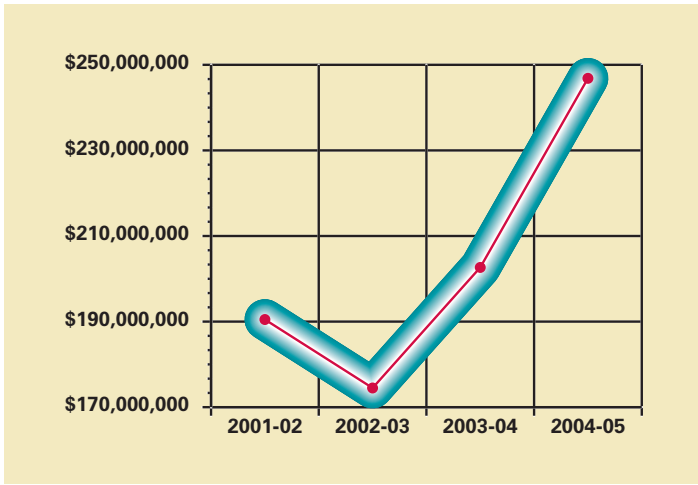
State Use Tax Collections

	2001-02	2002-03	2003-04	2004-05
Autauga	\$ 94,760.89	\$ 89,827.38	\$ 82,032.04	\$ 136,976.69
Baldwin	842,744.85	919,969.55	837,089.97	1,091,771.27
Barbour	87,828.59	126,523.27	289,640.58	1,233,858.07
Bibb	11,352.81	41,842.16	23,403.58	31,252.99
Blount	107,694.10	150,361.80	121,028.91	103,747.27
Bullock	74,363.09	35,125.57	44,505.30	49,524.86
Butler	57,179.99	69,257.29	33,706.30	61,555.60
Calhoun	640,983.36	557,273.06	711,938.62	729,332.61
Chambers	277,983.07	360,711.25	406,108.33	495,503.58
Cherokee	5,729.77	63,664.67	40,541.24	44,127.22
Chilton	148,202.30	-97,400.83	195,541.68	228,958.75
Choctaw	35,707.55	27,840.63	22,035.06	26,125.35
Clarke	45,113.78	60,956.86	122,449.57	194,392.42
Clay	145,499.82	111,584.38	128,909.12	155,925.11
Cleburne	5,376.87	16,655.76	9,574.15	3,925.56
Coffee	91,210.54	131,186.26	132,225.89	201,866.71
Colbert	715,501.25	562,612.21	554,729.29	914,218.63
Conecuh	27,042.07	24,288.59	25,206.47	27,530.26
Coosa	32,645.55	28,457.44	17,570.35	54,213.87
Covington	516,573.57	428,018.20	413,212.52	378,067.55
Crenshaw	6,861.19	14,407.25	28,627.22	26,481.38
Cullman	325,662.74	382,528.81	366,075.89	335,703.25
Dale	139,692.99	241,751.78	142,231.20	488,775.65
Dallas	161,634.76	141,133.75	258,149.13	264,772.19
DeKalb	363,952.33	368,642.46	462,556.35	413,688.73
Elmore	289,844.15	207,959.12	268,065.82	650,378.76
Escambia	610,006.40	586,515.83	638,442.62	503,449.75

	2001-02	2002-03	2003-04	2004-05
Etowah	\$ 553,238.86	\$ 586,515.58	\$ 702,468.33	\$ 639,353.26
Fayette	42,669.50	54,286.71	29,283.28	36,762.71
Franklin	116,692.68	115,779.86	130,332.86	179,578.26
Geneva	35,448.35	34,582.30	27,484.43	58,137.00
Greene	7,476.72	20,380.86	9,085.74	38,212.26
Hale	116,502.71	66,473.46	63,057.23	37,663.54
Henry	26,014.87	28,558.43	35,767.78	31,367.43
Houston	1,031,781.72	1,111,364.86	1,309,588.03	1,449,876.56
Jackson	567,588.42	548,028.35	603,253.32	739,516.18
Jefferson	15,204,068.02	11,809,169.64	12,207,651.78	18,396,882.87
Lamar	84,146.57	61,169.44	76,909.98	133,193.41
Lauderdale	356,392.00	265,501.95	215,155.57	326,112.73
Lawrence	46,204.51	25,384.25	28,471.97	37,754.70
Lee	385,425.55	545,581.83	381,111.46	383,379.48
Limestone	150,861.15	128,498.39	274,659.51	234,927.66
Lowndes	14,836.52	3,597.38	3,552.67	18,778.56
Macon	2,551.18	9,556.81	11,153.39	11,100.99
Madison	3,749,403.00	2,962,330.32	3,775,007.34	4,477,428.56
Marengo	52,177.18	152,589.63	30,376.84	15,414.12
Marion	148,894.74	119,117.98	155,718.56	141,180.58
Marshall	389,926.54	391,776.99	557,408.08	476,084.54
Mobile	4,458,279.22	3,173,189.38	3,443,728.48	3,395,213.22
Monroe	230,294.51	144,221.59	194,616.60	376,233.93
Montgomery	1,965,539.55	2,081,929.17	2,562,738.02	2,160,129.46
Morgan	678,339.08	1,106,758.02	1,575,544.86	1,802,118.63
Perry	23,065.81	22,361.35	24,801.93	42,294.11
Pickens	29,678.06	30,839.77	38,437.74	68,761.16

ALABAMA DEPARTMENT OF REVENUE

	2001-02	2002-03	2003-04	2004-05
Pike	\$ 184,364.94	\$ 366,024.50	\$ 193,187.30	\$ 186,315.41
Randolph	38,530.45	29,642.93	34,332.42	35,437.99
Russell	820,161.30	1,222,642.33	939,859.07	1,146,369.76
St. Clair	69,706.95	64,958.62	79,463.67	129,914.81
Shelby	642,513.85	648,812.69	936,235.90	935,372.19
Sumter	30,622.15	43,974.02	77,861.79	71,645.65
Talladega	781,462.34	634,358.39	1,023,286.52	1,752,437.60
Tallapoosa	588,865.00	624,995.92	2,497,985.66	644,430.28
Tuscaloosa	1,013,270.15	1,805,349.26	2,706,514.39	3,085,759.93
Walker	89,497.75	187,090.51	120,676.53	325,054.99
Washington	448,168.24	437,293.27	754,806.41	1,112,659.39
Wilcox	-17,747.97	8,042.47	39,967.83	42,576.95
Winston	128,621.95	179,897.05	133,607.78	159,514.82
RA & MF Accts.		8,014.72	-15,133.68	
Consumers' Use				
Out-of-State	43,605,639.98	38,010,338.50	37,764,957.55	45,501,245.06
Sellers' Use				
Out of State	105,732,629.57	98,963,462.23	120,523,820.21	147,160,208.61
TOTAL	\$190,484,952.05	\$174,486,136.21	\$202,654,392.33	\$246,842,523.43



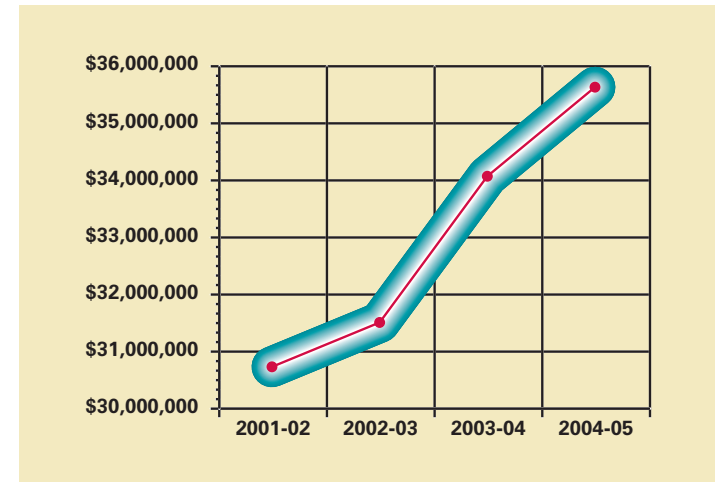
State Lodgings Tax

County	2001-02	2002-03	2003-04	2004-05
Autauga	\$ 183,752.62	\$ 155,262.97	\$ 156,743.82	\$ 154,014.66
Baldwin	8,025,217.33	8,363,303.00	9,653,604.87	7,813,114.57
Barbour	82,256.77	75,674.72	157,384.69	104,028.06
Bibb	53,844.27	55,798.10	55,744.96	70,204.50
Blount*	32,786.48	30,673.38	39,141.29	48,007.27
Bullock	9,771.35	12,619.12	16,221.82	9,439.53
Butler	130,208.03	128,295.14	153,561.56	173,369.39
Calhoun	552,599.70	527,972.11	545,911.42	559,022.09
Chambers	58,513.53	59,812.24	54,229.88	60,552.08
Cherokee*	43,224.38	45,483.04	42,469.29	45,516.96
Chilton	115,274.49	114,634.29	97,423.16	108,640.52
Choctaw	11,585.79	15,168.71	19,862.26	15,861.38
Clarke	97,747.61	84,435.44	79,884.01	153,293.65
Clay	2,502.40	2,943.97	2,627.03	2,587.80
Cleburne	6,694.71	6,593.90	5,648.89	6,027.02
Coffee	98,012.37	133,787.27	167,020.52	201,989.60
Colbert*	214,852.72	231,312.18	284,867.79	258,635.14
Conecuh	53,791.46	53,811.19	56,153.09	77,331.20
Coosa	5,894.69	6,028.45	6,806.96	7,317.43
Covington	89,180.98	91,584.95	94,084.79	137,823.12
Crenshaw	3,512.89	4,423.70	6,587.96	7,060.49
Cullman*	312,023.15	345,495.81	381,085.96	404,432.40
Dale	111,616.70	80,551.87	70,060.69	75,202.13
Dallas	522,908.22	494,766.13	512,187.93	609,140.49
DeKalb*	199,029.08	205,584.60	229,876.46	261,516.78
Elmore	202,676.94	254,140.26	230,460.07	287,222.74
Escambia	111,087.28	101,731.39	108,685.45	126,455.09

County	2001-02	2002-03	2003-04	2004-05
Etowah*	\$ 420,437.32	\$ 407,962.18	\$ 466,645.53	\$ 498,591.50
Fayette	11,513.80	6,006.28	5,282.64	5,209.75
Franklin*	47,134.98	45,031.31	61,995.26	60,515.76
Geneva	13,837.13	14,626.78	15,153.54	16,207.64
Greene	2,682.10	3,656.65	4,364.74	4,591.20
Hale	4,176.39	3,964.96	4,368.37	4,886.64
Henry	10,964.82	12,396.55	11,310.10	16,124.33
Houston	584,722.20	691,537.68	720,957.70	836,740.37
Jackson*	138,885.41	141,782.89	144,635.18	146,260.48
Jefferson	4,898,722.43	4,739,154.86	5,116,229.81	5,972,674.92
Lamar	6,172.67	4,423.34	4,317.73	3,266.18
Lauderdale*	293,501.89	291,742.51	300,730.23	373,549.81
Lawrence*	66,553.83	63,053.04	61,901.68	69,397.92
Lee	666,989.52	747,094.27	752,260.76	882,387.89
Limestone*	225,820.42	252,544.41	259,069.93	278,389.77
Lowndes	390.64	0.00	0.00	0.00
Macon	60,627.70	66,301.61	62,809.05	63,721.12
Madison*	2,608,029.06	2,757,276.76	3,047,342.14	3,234,337.99
Marengo	83,802.38	82,739.04	75,581.95	82,023.32
Marion*	51,830.00	63,750.01	64,100.99	75,788.96
Marshall*	360,880.21	378,587.71	392,179.35	446,404.56
Mobile	2,388,162.18	2,383,445.26	2,252,023.81	2,694,636.74
Monroe	54,633.18	63,392.55	59,086.20	127,004.08
Montgomery	1,934,450.43	2,063,411.46	2,402,853.87	2,400,258.66
Morgan*	655,365.31	650,540.35	671,557.56	728,288.52
Perry	8,795.54	9,170.77	7,320.67	8,327.32
Pickens	7,048.73	9,912.62	9,554.35	10,313.86

ALABAMA DEPARTMENT OF REVENUE

County	2001-02	2002-03	2003-04	2004-05
Pike	\$ 153,193.46	\$ 167,450.37	\$ 179,939.08	\$ 231,850.54
Randolph	26,367.26	26,540.04	32,373.05	34,522.49
Russell	174,103.04	183,808.08	187,579.68	203,902.31
St. Clair	144,032.89	167,327.64	225,529.10	325,500.12
Shelby	1,009,474.13	1,089,022.11	1,197,099.81	1,547,166.34
Sumter	73,425.49	59,623.49	65,117.49	73,159.29
Talladega	172,928.47	200,532.48	200,353.02	194,253.40
Tallapoosa	85,401.88	96,381.88	104,864.79	118,341.48
Tuscaloosa	1,073,900.41	1,148,745.02	1,275,940.21	1,535,584.21
Walker	122,977.68	117,992.07	127,417.76	126,759.09
Washington	3,225.92	2,557.09	2,328.11	3,199.24
Wilcox	30,887.78	31,281.79	29,110.22	34,536.00
Winston*	29,976.42	35,220.90	26,703.75	37,761.61
Out-of-State	696,744.76	548,995.72	216,759.98	349,990.92
Total	\$30,733,335.80	\$31,510,872.46	\$34,073,085.81	\$35,634,232.42



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

County Sales, Use and Lodgings Taxes Collected by the State

County	2001-02	2002-03	2003-04	2004-05
Autauga	\$ 10,039,112.97	\$ 8,591,207.78	\$ 7,978,702.29	\$ 8,393,469.85
Baldwin*	237,363.00	141,420.39	51,151.57	49,673.40
Baldwin Co District	3,496,110.60	4,027,424.06	4,201,601.36	2,693,459.82
Barbour*	204,220.49	18,622.86	13,247.92	4,329.82
Bibb*	1,099.42	588.05	5,536.80	1,068.65
Blount*	1,544.92	3,088.01	2,061.29	0.00
Bullock*	716.60	1,276.04	21,740.79	17.38
Bullock Lodgings				6,691.73
Butler	1,430,379.15	1,432,848.70	1,574,074.02	1,784,290.48
Calhoun*	5,807.17	7,072.82	5,107.67	302.11
Calhoun Lodgings*			7.24	867.63
Chambers	9,857.57	5,712.41	2,082,693.73	2,707,625.39
Chambers Lodgings			15,833.65	61,575.88
Cherokee	2,885,147.85	2,900,143.26	3,641,574.40	3,804,161.09
Cherokee Lodgings	41,558.09	44,844.24	42,500.05	44,975.73
Chilton*	9,779.70	5,737.45	15,181.45	4,826.00
Chilton Lodgings			71,581.79	88,148.25
Choctaw*	3,422.39	2,255.69	293.75	0.00
Clarke*	3,030.24	2,218.57	1,477.62	30.31
Clay*	1,318.94	1,064.16	777.65	866.46
Cleburne*	0.00	187.39	89.89	52.40
Cleburne Lodgings	46,521.42	48,555.44	52,352.27	55,878.10
Coffee*	385,291.83	16,300.46	2,503.64	3,789.84
Colbert*	22,566.29	11,960.94	3,929.22	2,596.24
Conecuh*	2,325.23	194.36	2,631.83	229.35
Coosa	264,662.66	330,485.46	247,944.59	282,965.64
Coosa Lodgings	284.54	9,944.06	10,365.99	10,994.14

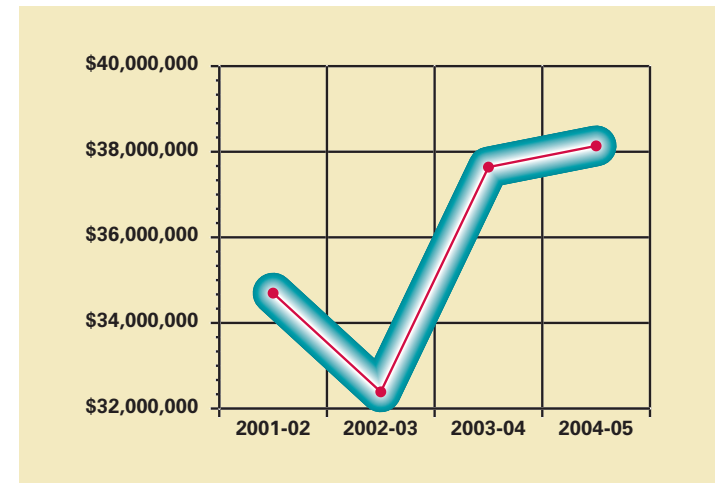
County	2001-02	2002-03	2003-04	2004-05
Covington*	\$ 11,933.85	\$ 18,380.09	\$ 6,926.44	\$ 2,725.19
Covington Lodgings*	0.00	0.00	6.04	0.00
Crenshaw	1,291,759.80	1,494,140.58	1,860,122.04	2,078,972.08
Cullman*	38,221.54	12,206.65	7,177.52	1,735.04
Dale*	15,794.26	12,838.97	3,820.09	5,057.70
Dallas*	9,660.38	10,611.70	2,080.77	25.73
DeKalb *	3,697.00	2,957.02	2,653.14	492.75
DeKalb Lodgings	60,328.89	67,767.68	76,657.98	89,546.50
Elmore*	13,679.36	7,431.82	4,657.80	757.14
Escambia*	2,932.76	866.55	610.74	7,153.60
Escambia ¹			118,524.02	598,195.89
Etowah*	964,039.91	49,039.12	20,534.47	4,614.54
Fayette*	6,768.76	1,778.93	573.92	0.95
Franklin*	2,854.45	1,973.16	2,205.45	70.06
Geneva	1,031,931.48	1,021,049.26	1,054,441.32	1,165,431.52
Greene*	425.88	303.59	677.32	0.00
Greene Lodgings	5,412.12	6,821.14	6,284.60	6,048.36
Hale*	478.05	152.21	3,340.13	0.00
Henry*	10,664.12	1,702.30	126.02	3.06
Houston*	14,592.24	15,257.28	9,808.70	504.39
Jackson*	189,589.18	9,525.11	5,379.58	7,418.30
Jackson Lodgings*	676.25	0.00	0.00	0.00
Jefferson*	67,769.29	66,752.61	16,117.09	3,628.79
Jefferson Lodgings*			58.06	0.00
Lamar*	11,938.74	178.13	227.15	0.00
Lauderdale*	159,038.12	8,636.91	5,751.43	2,135.09
Lauderdale Lodgings	294,311.32	277,887.49	305,951.34	364,824.50

ALABAMA DEPARTMENT OF REVENUE

County	2001-02	2002-03	2003-04	2004-05
Lawrence*	\$ 7,875.72	\$ 12,067.26	\$ 6,409.24	\$ 4,098.86
Lee*	26,673.88	8,874.72	5,177.52	21,468.26
Lee Lodgings	346,813.96	413,829.13	438,616.44	507,261.04
Limestone*	188,767.55	111,891.68	8,928.49	5,286.67
Lowndes*	1,354.36	3,841.92	8,647.39	1,458.94
Macon*	6,460.17	1,057.07	2,103.34	0.40
Madison*	27,444.67	12,509.10	6,057.66	3,541.10
Madison Lodgings			38,789.23	579,847.61
Marengo*	83,654.21	1,909.41	2,233.94	1,169.04
Marion*	489,735.48	7,518.82	1,860.29	3,862.71
Marshall*	4,897.83	30,693.62	238.86	461.18
Marshall Lodgings*	85.70	7.82	0.00	0.00
Mobile*	12,963.98	12,626.88	6,402.21	952.54
Monroe*	3,065.36	1,755.20	682.11	2,355.66
Montgomery*	28,945.56	21,466.92	8,103.03	57,046.26
Morgan*	9,895.69	5,674.69	1,884.90	3,262.10
Perry*	1,270.68	454.47	442.16	1.27
Pickens*	3,981.98	2,346.63	0.00	12,775.95
Pickens Lodgings	3,853.24	3,818.20	296.64	25.60
Pike*	21,345.02	5,251.23	4,640.93	12,894.98
Randolph	179,038.84	1,078,838.12	1,294,677.15	1,518,451.64
Randolph Lodgings			21,132.17	30,540.51
Russell*	113,016.05	48,003.78	35,322.62	5,835.00
Russell Lodgings*	2,663.70	17.20	2.01	0.00
St. Clair*	13,899.31	8,515.84	2,428.36	73.46
Shelby*	21,635.56	15,858.21	2,996.84	984.62
Sumter*	4,657.55	1,312.84	791.67	490.22

County	2001-02	2002-03	2003-04	2004-05
Sumter Lodgings*	\$ 9,562.95	\$ 2,716.62	\$ 1,579.25	\$ 701.12
Talladega	9,736,896.14	9,797,564.88	12,158,333.68	11,016,386.26
Tallapoosa*	41,904.81	2,733.98	2,526.74	696.10
Tuscaloosa*	577.32	62,472.35	6,553.64	886.79
Walker*	26,806.85	20,129.58	7,061.64	1,331.25
Wilcox*	2,172.80	163.28	4,441.58	210.80
Winston*	902.81	2,136.16	1,702.03	2.63
TOTAL	\$34,696,631.70	\$32,389,468.51	\$37,640,739.39	\$38,136,587.44

*State does not collect/administer local tax.



Municipal Sales and Use Taxes Collected by the State

City	2001-02	2002-03	2003-04	2004-05
Abbeville*	\$ 9,260.91	\$ 514.33	\$ 345.08	\$ 27.06
Adamsville*	1,595.55	744.84	323.96	0.84
Addison*	189.83	451.39	756.12	146.59
Akron	28,555.81	24,184.17	29,249.05	30,103.13
Alabaster*	21,058.86	371.10	4,948.55	1,279.41
Albertville*	3,082.39	7,556.03	5,125.00	173.01
Alexander City*	4,801.04	6,496.46	2,409.89	293.31
Aliceville*	1,772.02	18.18	854.29	0.00
Allgood	8,381.28	9,336.60	13,730.04	11,422.43
Altoona*	50.97	118.59	25.06	18.82
Andalusia*	6,905.48	1,921.12	7,577.19	875.38
Anderson	31,854.43	35,969.25	33,754.38	39,057.08
Anniston*	31,380.34	4,275.11	9,958.29	7,265.16
Arab*	41,109.28	6,985.27	5,885.18	8,959.25
Ardmore*	898.51	1.97	0.00	3,450.83
Argo	180,973.84	193,158.59	285,013.85	292,933.08
Ariton	72,830.07	65,955.49	53,480.27	58,837.39
Arley*	407.19	926.47	84.06	0.00
Ashford*	46,939.17	102.81	54.44	0.00
Ashland	521,126.10	512,144.55	608,474.57	615,835.21
Ashville*	273.86	153.78	68.27	0.00
Athens*	228,795.67	28,457.46	5,717.51	9,889.72
Atmore*	804.48	533.49	455.75	210.83
Attalla*	1,678.16	77.36	0.00	2,744.35
Auburn*	3,760.61	4,600.50	3,438.52	579.87
Autaugaville*	56,830.67	0.00	918.80	2.16
Baker Hill	78,700.29	74,312.78	64,335.96	107,936.35

City	2001-02	2002-03	2003-04	2004-05
Banks				\$ 24.78
Bay Minette*	\$ 635.41	\$ 7,747.30	\$ 2,272.67	47.32
Bayou La Batre	866,357.33	876,573.78	834,181.48	851,906.66
Bear Creek	19,854.70	18,423.70	17,558.14	22,686.27
Beaverton	8,806.63	8,128.47	13,721.15	2,872.01
Belk	8,422.99	7,793.10	11,463.22	7,138.74
Berry*	6.11	1,317.73	11.11	0.00
Bessemer*	2,195,940.35	110,268.90	92,442.06	13,491.80
Birmingham*	51,507.75	153,071.83	15,061.51	1,719.92
Black	1,393.94	1,378.98	2,595.79	2,959.41
Blountsville*	1,613.12	794.87	403.05	0.00
Blue Springs	1,002.18	1,845.73	2,872.06	1,321.95
Boaz*	1,115.16	1,876.62	371.62	2,824.18
Boligee	15,060.08	14,261.63	20,364.69	17,745.21
Branchville*	448.82	15.09	0.00	4,046.45
Brantley*	332.94	181.13	0.00	0.00
Brent*	78.83	48.91	0.00	0.00
Brewton*	1,827.18	525.15	488.75	366.79
Bridgeport*	9,502.99	0.00	267.53	0.00
Brighton	218,588.72	397,648.56	228,944.99	259,173.67
Brilliant*	237.71	0.00	0.00	0.00
Brookside	9,349.43	16,016.94	4,049.45	4,805.42
Brookwood*	38.59	154.33	45.96	0.00
Brundidge	20.83	62.61	0.00	191,509.51
Butler*	1,138.63	113.36	200.63	44.46
Calera*	1,486.59	1,385.67	176.26	3,110.07
Camden*	507.03	682.10	2,008.17	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2001-02	2002-03	2003-04	2004-05
Camp Hill*	\$ 5,442.13	\$ 73.04	\$ 195.81	\$ 34.58
Carbon Hill*	133.64	40.54	70.98	0.00
Carrollton	49,830.54	53,483.43	55,920.14	50,580.03
Castleberry	42,426.67	39,707.98	32,877.39	42,458.45
Cedar Bluff*	1,663.76	297.02	297.14	0.00
Centre*	14,881.11	5,436.17	2,470.36	717.14
Centreville*	75.16	8.85	527.65	504.78
Chatom	660,485.98	652,935.86	681,063.03	720,748.12
Chelsea*	178.69	989.90	359.82	0.00
Cherokee*	2,413.26	920.63	65.84	2,427.41
Chickasaw*	2,680.22	2,741.83	20.46	135.52
Childersburg	1,276,299.11	1,289,306.36	1,334,464.02	1,354,115.33
Citronelle*	1,904.24	76.59	5,316.89	0.00
Clanton*	523,518.52	27,397.59	31,621.18	9,304.60
Clayhatchee	4,930.10	6,701.39	5,380.36	5,258.73
Clayton*	234,306.41	242,559.53	287,542.07	149,705.78
Cleveland*	17.60	1.72	0.00	0.00
Clio	76,368.46	91,792.60	85,936.30	101,191.01
Coaling*	0.36	0.00	0.00	0.00
Coffee Springs	3,061.30	3,448.65	3,267.92	2,911.74
Coffeetown*	29.42	0.00	1.58	0.00
Coker	29,546.34	35,936.84	39,307.35	35,764.04
Collinsville*	97.06	64.77	56.69	201.58
Columbia	114,226.82	131,160.31	139,583.40	145,004.67
Columbiana*	7,181.41	618.49	2,758.67	993.27
Coosada*	123.26	3.55	0.00	0.00
Cordova*	5.49	16.52	0.00	0.00

City	2001-02	2002-03	2003-04	2004-05
Cottonwood	\$ 115,101.34	\$ 128,615.03	\$ 152,188.15	\$ 137,152.73
Courtland	59,398.49	66,275.14	146,293.50	80,861.70
Cowarts*	528.99	401.58	57.12	0.00
Creola	247,917.85	272,496.41	245,115.42	292,315.55
Crossville*	640.51	696.45	300.96	0.00
Cuba*	14.03	46.84	0.00	0.00
Cullman*	592.70	260.15	813.53	915.34
Dadeville*	0.00	832.93	0.00	10.84
Daleville	1,064,065.85	1,050,274.29	1,100,298.92	1,182,746.05
Daphne*	2,619.28	745.86	1,389.00	2,725.76
Dauphin Island	288,563.47	288,167.72	339,368.83	469,007.21
Daviston	12,238.00	12,344.74	10,010.55	14,882.29
Deatsville	20,558.85	23,918.12	28,251.86	32,246.09
Decatur*	11,101.08	9,964.91	5,337.59	6,054.30
Demopolis*	2,972,011.07	1,251,822.54	7,632.39	5,531.53
Detroit	11,941.82	11,672.11	9,853.41	7,405.68
Dora*	599.14	6.14	0.25	1.45
Dothan*	22,516.02	19,766.43	25,161.22	2,112.71
Double Springs*	24.44	9.01	0.00	1.28
Douglas*	2,070.41	0.00	0.00	0.00
Dozier	22,185.53	21,378.29	26,567.66	32,767.02
Dutton	37,774.33	39,385.86	49,354.26	73,938.76
East Brewton*	0.43	7.80	0.00	63.30
East Tallahassee*	52,978.04	55,531.46	0.00	0.00
Eclectic*	446.84	40.51	19.72	0.00
Edwardsville*	9.48	0.00	0.00	0.00
Elba	780,952.31	832,396.85	1,027,367.67	984,619.79

ALABAMA DEPARTMENT OF REVENUE

City	2001-02	2002-03	2003-04	2004-05
Elberta*	\$ 1,500.13	\$ 450.25	\$ 864.27	\$ 1.99
Eldridge	14,547.95	13,924.37	10,971.48	11,806.96
Elkmont	108,569.31	80,535.96	83,118.78	107,240.66
Elmore*	7,107.25	49.74	306.86	120.83
Emelle	15,973.39	2,776.30	10,658.38	10,454.66
Enterprise*	849,851.83	21,768.89	5,544.67	12,112.23
Ethelsville*	8.68	263.13	0.00	0.00
Eufaula*	482,236.54	25,000.11	9,322.44	12,453.38
Eutaw*	15.06	216.48	0.00	0.00
Eva*	25.12	10.69	102.05	2.65
Evergreen*	132,853.87	3,294.69	2,787.03	0.00
Excel	14,688.79	16,670.92	14,975.35	9,887.69
Fairfield	1,518.60	270.14	2,645.65	3,983,131.89
Fairhope*	0.00	0.00	0.00	0.00
Falkville	2.86	15.48	955.42	113,986.37
Faunsdale	20,992.33	19,404.76	20,835.12	18,615.36
Fayette*	4,350.04	886.80	670.99	0.95
Flomaton*	91.29	38.12	6.29	0.00
Floral*	167.76	5.25	3.90	78.85
Florence*	15,043,286.14	164,364.38	53,576.52	24,213.50
Foley	4,911,000.43	5,074,121.85	5,600,855.67	6,135,097.62
Forkland*	173.54	352.65	0.00	0.00
Fort Deposit*	43.53	90.72	26.57	7.00
Fort Payne*	4,755.20	3,733.08	806.04	417.78
Franklin*	17,764.70	14,741.99	2,268.87	0.00
Frisco City*	81,963.23	78,361.15	82,965.87	53,902.88
Fulton	121,092.72	122,848.26	147,393.93	154,047.19

City	2001-02	2002-03	2003-04	2004-05
Fultondale*	\$ 149,889.07	\$ 5,557.92	\$ 46,463.16	\$ 1,805.36
Fyffe*	1,764.99	166.66	536.87	0.00
Gadsden*	73,559.60	25,415.44	26,718.62	3,587.21
Gantt	40,677.06	48,655.70	27,525.65	25,489.45
Gardendale*	372.89	470.13	2,164.46	44.88
Gaylesville	14,640.71	14,733.68	14,269.67	14,745.45
Geiger	1,989.74	1,861.58	3,319.59	3,480.23
Geneva	1,406,213.92	1,437,357.46	1,505,454.00	1,596,458.58
Georgiana	131,488.20	119,104.16	22,308.04	397,149.82
Geraldine	133,697.92	264,452.90	284,372.23	310,549.23
Gilbertown	172,902.91	152,183.91	249,274.84	205,141.97
Glencoe*	501.58	47.72	0.00	0.53
Glenwood	2,920.00	9,819.11	13,404.47	11,832.43
Goldville	6,785.14	6,446.48	7,026.47	7,078.49
Goodwater	198,527.08	175,156.46	212,204.63	258,681.93
Gordo*	17.13	299.78	171.40	0.00
Gordon	8,541.37	10,777.17	9,627.78	11,489.49
Gordonville	2,047.19	2,175.18	1,654.07	1,341.97
Goshen	18,176.41	17,650.74	17,445.19	19,774.82
Grant	203,634.15	279,669.50	304,144.81	316,269.77
Graysville*	34.03	217.85	0.81	59.46
Greensboro*	33.29	1,029.71	2,874.31	0.00
Greenville	3,382,043.38	3,458,573.55	4,997,900.48	5,670,161.01
Grimes	30,447.45	30,780.00	32,883.34	31,379.99
Grove Hill	541,901.41	509,953.31	615,427.64	679,840.61
Guin*	0.00	0.66	3.12	0.00
Gulf Shores*	959.12	13,257.21	16,804.22	560.43

ALABAMA DEPARTMENT OF REVENUE

City	2001-02	2002-03	2003-04	2004-05
Guntersville	\$ 6,381,639.14	\$ 6,561,507.99	\$ 6,522,598.63	\$ 6,799,774.04
Gurley*	27.02	7.22	13.11	0.00
Hackleburg*	138.31	1.88	0.00	0.00
Haleburg*	0.00	0.00	1,089.34	3,740.21
Haleyville*	969.03	213.57	1,794.09	0.95
Hamilton*	637.23	399.49	71.46	2.33
Hammondville	15,768.64	15,530.03	12,681.82	17,836.56
Hanceville*	0.00	1.72	0.00	0.00
Harpersville	256,855.00	250,838.28	257,620.62	294,724.89
Hartford	325,012.20	450,999.58	505,439.70	622,101.62
Hartselle*	509.36	452.28	2,070.01	15.79
Hayden	19,496.09	18,237.38	20,846.75	24,170.76
Hayneville	32,569.65	64,827.26	153,554.66	171,659.99
Headland*	1,718.24	202.23	27.14	0.00
Heflin*	7,180.23	1,892.84	316.57	0.00
Helena*	290.43	860.92	205.81	3.11
Henegar*	1,490.46	1.27	130.48	0.53
Hillsboro*	29.81	477.53	0.00	0.00
Hobson City	15,508.85	12,194.68	11,661.93	16,021.81
Hodges*	0.39	4.26	0.00	0.00
Hokes Bluff*	158.90	5.32	0.00	1.10
Hollywood	52,906.20	46,459.53	57,971.57	69,523.71
Homewood	21,325,523.44	22,027,790.59	23,143,388.87	23,863,103.60
Hoover*	25,233.85	10,102.48	189.07	324.48
Hueytown*	1,220.99	2,141.69	925.87	1.25
Huntsville*	37,515.61	35,885.06	25,282.76	139,828.63
Hurtsboro	86,316.19	86,109.48	81,333.76	79,679.77

City	2001-02	2002-03	2003-04	2004-05
Hytov	\$ 4,081.71	\$ 1,920.10	\$ 1,876.93	\$ 4,344.58
Idler*	679.36	109.24	74.37	0.00
Indian Springs*	38.17	0.00	0.00	0.00
Irondale*	2,031.30	1,005.50	13.83	13.86
Jackson*	1,206.36	766.94	4,101.78	35.15
Jackson's Gap*	1,247.75	229.57	0.00	0.00
Jacksonville*	1,165.83	655.12	9,640.75	14.35
Jasper	7,605,008.07	7,729,312.48	8,182,112.69	8,611,261.02
Jemison*	43.93	6.50	16.33	0.00
Kansas	3,126.38	1,595.80	235.65	1,249.39
Kennedy*	1,073.88	253.09	0.00	0.00
Killen	458,945.81	500,090.90	542,710.86	548,953.48
Kimberly*	6,861.84	187.88	186.59	0.00
Kinsey*	463.14	157.16	21.84	32.20
Kinston	53,632.86	47,058.64	53,899.64	49,981.60
LaFayette	472,970.50	461,907.37	467,730.26	591,656.47
Lake View	25,989.26	24,835.76	626.91	12.98
Lanett*	480.93	1,235.45	4,532.51	30.98
Langston			539.38	1,569.58
Leeds*	3,622,539.90	1,423,310.03	13,799.86	5,763.98
Leesburg*	5,454.25	1,255.53	140.61	321.20
Leighton*	220.53	116.32	24.56	39.16
Level Plains	47,667.03	51,481.88	58,577.74	79,340.18
Lexington*	4.28	59.26	2.74	0.00
Lincoln	1,014,562.43	1,633,499.10	1,588,903.67	1,634,292.30
Linden*	29.92	244.69	0.00	0.00
Lineville*	166.15	36.84	13.45	0.86

ALABAMA DEPARTMENT OF REVENUE

City	2001-02	2002-03	2003-04	2004-05
Lipscomb*	\$ 182.00	\$ 310.55	\$ 0.00	\$ 0.00
Lisman	6,940.15	11,261.05	18,705.09	25,701.84
Littleville*	0.78	7.06	0.00	0.00
Livingston*	1,125.56	82.93	204.66	0.65
Lockhart	8,174.02	11,179.72	12,271.67	15,008.99
Locust Fork	46,613.27	53,680.41	58,558.26	74,641.38
Louisville	79,850.07	87,835.20	101,492.41	95,055.88
Loxley*	68,233.27	6,469.52	456.39	39.44
Luverne*	11.83	30.19	1,363.77	1,851.19
Lynn*	0.00	0.00	0.00	0.00
Madison*	10,771.74	1,068.20	720.06	23.58
Malvern	27,150.79	28,966.96	33,719.61	42,422.71
Maplesville*	0.00	24.20	0.00	0.00
Margaret	15,468.08	24,858.84	57,733.95	114,420.40
Marion*	373,465.89	22,720.84	1,227.47	4,528.28
McIntosh	167,681.62	133,282.48	199,101.28	356,288.79
McKenzie	19,335.40	18,201.29	39,726.85	46,557.06
Mentone	48,923.74	55,472.69	69,872.15	53,253.31
Midfield	1,724,658.69	2,012,927.82	2,284,818.64	2,208,614.81
Midland City	264,641.47	285,164.68	68,089.85	1,057.37
Midway			1,720.64	3,678.91
Millbrook*	158.77	214.22	933.51	672.22
Millport	150,399.39	127,306.41	124,187.77	133,363.77
Millry*	226.05	2,913.95	64.35	78.56
Mobile*	38,439.70	22,953.74	11,209.98	1,642.03
Monroeville*	386.44	88.77	671.01	491.21
Montevallo*	12,897.27	1,315.14	488.18	67.63

City	2001-02	2002-03	2003-04	2004-05
Montgomery*	\$ 19,435.88	\$ 11,750.70	\$ 7,296.21	\$ 952.77
Moody	1,374,240.82	1,452,098.14	1,782,022.47	1,913,093.47
Morris*	69.18	1.47	297.49	2,328.40
Mosses	5,711.77	5,929.75	4,785.08	12,191.40
Moulton*	283.23	0.00	1,607.91	8.00
Moundville*	264.04	30.09	148.45	31.06
Mt. Vernon*	0.00	245.23	326.32	0.00
Mountain Brook*	789.77	2,234.08	251.45	0.00
Mountainboro	21,901.46	18,555.63	17,923.93	35,588.17
Mulga*	21.85	19.79	257.06	5.41
Munford		109,961.60	205,006.41	169,298.11
Muscle Shoals	8,683,260.43	8,908,606.42	9,468,784.23	9,646,487.05
Myrtlewood	2,601.14	2,038.45	3,487.11	4,951.83
Napier Field*	18,599.27	12,183.86	8.61	2.56
Nauvoo*	153.98	0.00	6.06	2.36
Needham	2,936.02	3,148.08	3,077.67	3,717.51
New Brockton*	2,693.69	0.00	0.00	0.00
New Hope*	444.81	10.55	13.90	21.76
New Site	73,092.10	77,036.52	118,926.10	124,544.95
Newbern	7,098.28	4,822.72	5,850.25	5,846.61
Newton*	6,204.57	342.23	173.51	8.02
Newville	20,093.22	30,080.83	30,243.27	24,731.83
North Courtland*	1,632.96	0.89	0.00	0.00
Northport*	0.00	1,176.59	1,865.02	1,269.35
Notasulga	125,278.27	132,746.03	138,088.65	139,675.59
Oak Grove	314,807.25	309,952.08	321,439.61	358,887.75
Oakman	161,298.03	72,211.94	69,718.60	90,936.77

ALABAMA DEPARTMENT OF REVENUE

City	2001-02	2002-03	2003-04	2004-05
Odenville	\$ 211,386.22	\$ 314,032.34	\$ 317,071.96	\$ 354,617.19
Ohatchee*	4.00	21.89	0.60	0.00
Oneonta*	615.59	1,486.99	422.49	0.00
Opelika*	7,215.32	4,005.95	3,529.71	4,487.94
Opp*	13,432.70	2,116.34	929.55	626.11
Orange Beach*	6,456.20	183.53	2,301.77	18.78
Owens Cross Rds.	116,453.57	104,641.54	177,887.11	222,157.60
Oxford	14,958,907.83	15,723,526.78	17,430,153.95	17,216,382.49
Ozark*	894.22	3,401.10	2,096.19	31.78
Parrish*	638.50	45.29	175.74	0.29
Pelham*	4,993.87	1,314.19	1,672.74	844.07
Pell City*	3,710.28	7,074.18	563.42	109.75
Pennington*	108,689.86	78,951.19	236.81	7.18
Phenix City*	720,760.63	23,720.61	21,208.02	9,442.32
Phil Campbell*	4,055.62	2,334.32	35.64	0.00
Pickensville	12,604.05	13,633.28	11,547.20	13,043.25
Piedmont*	2,253.53	779.95	438.02	0.00
Pike Road	37,333.92	55,328.48	69,104.80	97,943.08
Pinckard	36,306.00	39,622.19	48,099.85	44,249.22
Pine Hill	164,175.27	110,247.11	124,264.75	152,429.20
Pine Ridge*	0.00	0.00	0.00	0.00
Pisgah	22,005.29	20,894.88	20,730.64	21,077.83
Pleasant Grove	796,370.83	780,611.18	801,516.33	854,071.31
Powell*	2,864.67	0.00	924.70	0.00
Prattville*	13,596.44	12,531.27	6,559.26	212.65
Priceville*	9,945.01	0.00	0.00	9.65
Prichard	3,198,064.79	3,120,568.64	3,125,616.69	3,731,070.48

City	2001-02	2002-03	2003-04	2004-05
Ragland*	\$ 1.24	\$ 7.06	\$ 313.40	\$ 0.00
Rainbow City	3,422,869.91	3,537,870.65	3,832,840.80	3,452,812.41
Rainsville*	826.77	334.79	447.21	0.00
Ranburne*	56.27	16.07	1.68	49,588.40
Red Bay*	528.22	109.38	2,606.70	0.93
Red Level*	54,944.20	181.31	41.47	57.63
Reece City	20,181.56	21,220.97	21,928.26	22,181.09
Reform*	67.93	4,283.59	890.28	60.92
Rehobeth*	8,707.46	41.16	0.00	0.00
Repton	42,579.66	42,499.36	41,388.61	47,591.98
Ridgeville	4,379.55	3,273.77	2,182.83	1,925.86
River Falls	72,447.64	69,871.93	86,412.39	104,544.25
Riverside*	461.49	18.60	0.00	0.00
Riverview	11,879.28	8,809.48	8,116.39	12,863.15
Roanoke	1,856,131.52	2,012,264.26	2,499,876.40	2,549,021.46
Robertsdale*	209.25	323.46	442.66	1,523.83
Rockford*	38.69	1,410.37	18.35	0.00
Rogersville	373,840.39	391,899.69	419,700.80	451,476.60
Russellville*	368.54	3,105.57	3,043.27	54.64
Rutledge*	141.30	73.63	0.14	0.00
Saint Florian	57,532.50	64,784.29	94,965.20	106,151.90
Samson*	62,256.62	1,429.67	867.78	0.00
Sand Rock*	21.32	0.00	0.00	0.00
Saraland	5,474,036.84	5,322,910.36	5,831,539.07	6,403,499.37
Sardis City*	1.70	0.00	1,049.45	0.00
Satsuma*	658.66	1,012.83	130.81	11.42
Scottsboro*	1,592.28	707.56	1,686.49	786.32

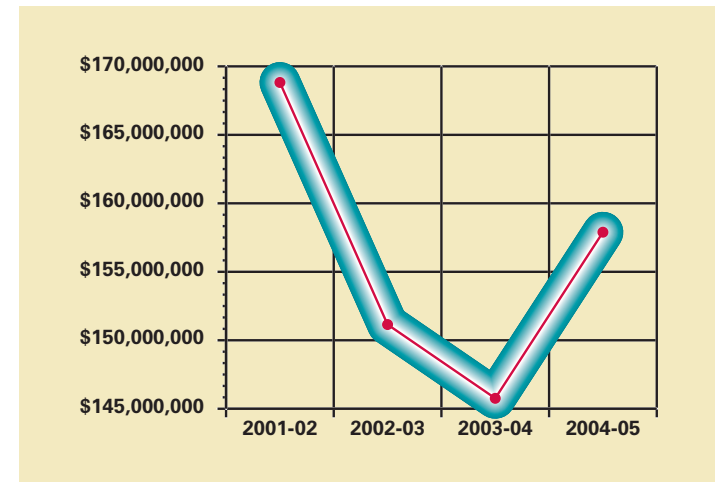
ALABAMA DEPARTMENT OF REVENUE

City	2001-02	2002-03	2003-04	2004-05
Section*	\$ 5.22	\$ 13.92	\$ 5.63	\$ 0.00
Selma*	10,794,255.13	11,088,379.82	1,041,177.70	19,957.83
Sheffield*	389,710.63	18,493.29	2,270.44	39,370.41
Shorter	1,503.25	2,142.19	181,261.91	581,365.42
Silas	41,267.98	40,468.96	48,966.69	47,321.07
Silverhill*	168.91	23.19	0.00	149.60
Sipsey	31,710.64	27,826.01	28,223.80	28,087.57
Skyline*	0.00	0.00	0.00	0.00
Slocomb	300,531.98	335,413.20	363,537.10	345,481.90
Smith's Station			46,317.75	168.42
Snead	10.56	0.00	174,244.36	259,808.35
Somerville	23,582.16	32,827.35	60,058.97	61,750.71
Southside*	2,682.33	147.36	43.87	2.22
Spanish Fort*	778.21	734.23	128.87	46.97
Springville	399,382.39	413,790.53	778,347.17	902,334.69
Steele*	2,743.93	263.14	36.16	0.00
Stevenson*	12,318.15	390.22	1,623.35	0.00
Sulligent*	51,291.72	241.58	24.85	0.00
Sumiton*	106.00	211.03	29.24	20.65
Summerdale	1,082.32	263,485.27	536,208.67	823,024.83
Susan Moore	10,145.67	11,057.49	9,806.85	9,675.89
Sweet Water	38,198.89	45,847.03	44,325.80	54,720.21
Sylacauga	5,750,631.56	5,707,746.23	6,815,438.58	6,531,679.80
Sylvan Springs*	212.83	58.71	0.81	0.00
Sylvania*	1.62	10.86	176.35	0.00
Talladega	4,539,859.26	5,050,438.98	5,296,232.90	6,990,684.02
Tallassee*	2,010,215.20	1,922,109.72	372,600.59	7,465.89

City	2001-02	2002-03	2003-04	2004-05
Tallassee East*	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Tarrant*	5,026.59	3,348.01	3,369.44	0.00
Tation*		122,228.04	0.00	0.00
Taylor	75,014.09	88,765.89	90,377.63	100,333.92
Thomaston	18,107.78	22,425.84	23,095.05	32,372.18
Thomasville*	937.73	6,110.08	5,261.54	3,891.10
Thorsby*	22,396.50	2,403.27	311.81	570.52
Town Creek*	316.06	110.57	0.00	0.00
Toxey	15,610.71	17,115.52	15,585.60	18,204.56
Trafford	60,777.55	54,041.32	43,967.39	45,676.18
Triana	15,122.39	17,423.67	17,154.58	14,576.46
Trinity*	12,525.10	124.52	41.70	0.00
Troy	840,834.72	7,309.75	4,562.92	1,195,992.77
Trussville	9,370,055.82	12,697,106.57	13,953,291.58	14,942,274.64
Tuscaloosa*	0.00	5,942.45	6,357.04	2,531.05
Tuscumbia*	890.30	2,111.14	168.65	63.54
Tuskegee*	13,803.66	155.85	4,815.53	71.06
Union Grove	8,866.88	16,763.04	15,956.81	22,332.04
Union Springs*	817.25	0.00	8,383.52	23.41
Uniontown*	4.26	0.00	0.00	0.00
Valley*	4,917.81	3,038.28	563.96	87.78
Valley Head	36,095.73	27,978.35	33,268.65	50,437.74
Vance	195,190.58	214,935.52	211,389.37	271,801.01
Vernon*	642.12	0.43	9.46	0.00
Vestavia Hills*	6,546.16	2,381.17	15,169.76	4,442.34
Vina*	0.71	8.50	1.70	0.00
Vincent*	792.53	1,792.67	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2001-02	2002-03	2003-04	2004-05
Wadley	\$ 113,631.42	\$ 108,485.58	\$ 135,276.33	\$ 152,245.79
Waldo	7,669.68	8,724.30	8,232.03	16,864.13
Walnut Grove	52,621.99	56,897.36	58,795.84	60,240.75
Warrior*	2,171.52	93.77	6,760.25	0.00
Waterloo	4,613.52	4,328.11	3,324.37	4,572.65
Waverly	2,381.08	3,953.85	5,482.15	7,763.58
Weaver	211,375.25	226,193.53	250,814.26	63,214.89
Webb*	30.42	0.00	5.70	0.00
Wedowee*	407.15	624.38	26.22	0.23
West Blocton*	140.00	5.53	1,664.20	1.01
Wetumpka*	3,449,903.74	3,376,779.20	104,399.93	3,151.87
White Hall	8,909.03	6,018.84	7,864.78	14,823.52
Wilsonville*	91.07	0.00	0.00	84.47
Wilton	88,625.04	60,398.05	100,760.87	78,358.18
Winfield*	13,543.22	5,083.56	1,295.52	0.00
Woodland	47,684.87	48,462.91	47,090.23	40,118.32
Woodstock*		17.72	0.00	20.35
Woodville	21,532.25	16,231.94	16,499.32	18,631.40
Yellow Bluff	6,819.64	6,296.43	6,433.58	7,961.24
York*	417.97	102.09	13.46	0.00
TOTAL	\$168,824,122.51	\$151,148,438.82	\$145,761,062.86	\$157,891,060.24



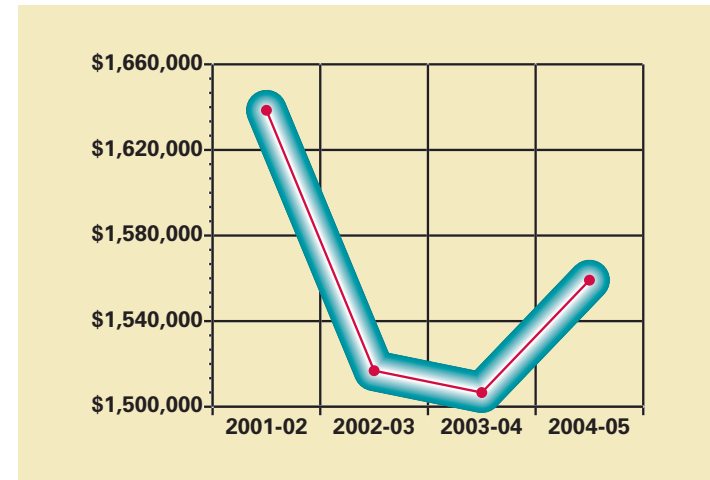
*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2005

County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

County	2001-02	2002-03	2003-04	2004-05
Clay*	\$ 52,758.94	\$ 0.00	\$ 0.00	\$ 0.00
Cullman	470,708.75	475,512.00	448,250.95	453,790.94
Jackson	850,779.32	844,330.70	867,401.78	912,535.97
Lowndes	197,089.34	196,995.19	190,967.67	192,811.25
Sumter*	67,188.86	0.00	0.00	0.00
Total	\$1,638,525.21	\$1,516,837.89	\$1,506,620.40	\$1,559,138.16

*ADOR does not administer.



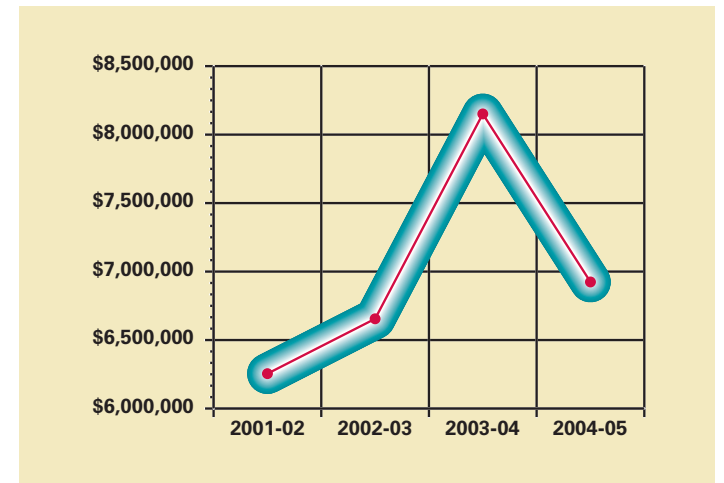
County Tobacco Taxes Collected by the State

Net Distributions

County	2001-02	2002-03	2003-04	2004-05
Barbour	\$ 105,104.66	\$ 95,380.74	\$ 100,933.60	\$ 183,390.21
Bullock*	47,862.83	54,554.77	50,879.97	21,725.96
Chambers	267,206.22	346,577.15	760,390.94	665,557.37
Cherokee	200,461.19	202,481.09	225,600.67	217,118.03
Choctaw	111,141.86	152,656.38	169,077.96	154,672.32
Clay*	107,478.51	0.00	0.00	0.00
Coffee*	15,823.44	0.00	0.00	0.00
Coosa	36,833.52	35,487.35	34,798.77	35,087.59
Crenshaw	64,501.02	65,628.58	60,679.34	59,269.11
Dale	198,545.33	206,685.45	197,263.87	194,968.40
DeKalb*	34,996.88	53,916.34	17,830.29	980.00
Fayette*	84,261.72	84,065.75	83,408.04	40,337.58
Franklin	200,342.40	183,742.12	188,866.12	165,238.19
Geneva	125,047.86	132,550.85	129,320.12	118,872.96
Henry	55,846.96	58,530.09	60,292.29	60,459.73
Houston	518,403.11	546,964.02	542,253.99	523,276.42
Jackson*	299,281.15	74,967.00	0.00	325.36
Limestone	302,148.82	309,661.98	302,337.48	307,631.83

County	2001-02	2002-03	2003-04	2004-05
Lowndes*	\$ 41,165.32	\$ 42,553.54	\$ 53,061.20	\$ 25,568.92
Marion	143,638.65	140,153.52	152,051.09	138,019.16
Mobile	2,248,330.11	2,942,774.34	3,920,230.74	2,941,840.01
Randolph	307,002.25	297,481.84	498,922.22	491,103.33
Russell*	300.57	0.00	0.00	0.00
Sumter*	22,875.30	0.00	0.00	0.00
Talladega	500,227.01	474,006.16	457,487.65	465,817.33
Washington	177,764.33	116,445.74	113,753.78	111,690.71
Winston*	37,979.87	37,838.98	31,674.07	1,127.67
TOTAL	\$6,254,570.89	\$6,655,103.78	\$8,151,114.20	\$6,924,078.19

*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 2002-2005.

Financial Institutions Excise Tax Distributions

	2002	2003	2004	2005
State General				
Fund	\$ 4,023,867.78	\$ 6,636,726.74	\$12,464,473.97	\$ 9,749,810.64
Cities	\$ 4,803,586.38	\$ 7,915,715.69	\$15,883,233.19	\$12,239,690.05
Counties	\$ 2,161,420.41	\$ 3,953,970.42	\$ 8,237,714.44	\$ 6,236,470.70
TOTAL	\$10,988,874.57	\$18,506,412.85	\$36,585,421.60	\$28,225,971.39

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2004, through Sept. 30, 2005

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	\$ 101,563.64	Bibb	\$ 258,638.72
Cherokee	824,262.21	Blount	294,194.38
Colbert	5,077,419.05	Chilton	296,714.30
Cullman	3,658,981.39	Clarke	319,572.10
DeKalb	2,452,499.76	Clay	246,155.06
Etowah	144,100.47	Coffee	386,370.18
Franklin	1,629,804.97	Fayette	262,376.47
Jackson	8,172,753.91	Geneva	307,619.15
Jefferson	1,840,760.79	Lamar	260,097.20
Lauderdale	4,315,311.14	Marion	310,308.59
Lawrence	1,755,234.01	Monroe	281,376.20
Limestone	5,246,116.36	Pickens	285,073.58
Madison	14,895,063.28	Randolph	272,942.18
Marshall	4,958,049.80	Walker	434,498.84
Morgan	11,653,746.92	Washington	244,121.30
Winston	175,206.02	TOTAL	\$4,460,058.25
TOTAL	\$66,900,873.72		

State General Fund	\$17,840,232.99
Total FY 2004-05 Distributions	\$89,201,164.96

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 distributed to the Department of Conservation and Natural Resources for various outlay purposes and to the Foster Children Program through Sept. 30, 2002. Effective Oct. 1, 2002, the Department of Conservation and Natural Resources receives \$5 million annually and the balance of the funds accrues 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, 2004, through Sept. 30, 2005.

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

Fiscal Year 2004-05	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-04	\$ 1,306,881.37	\$ 302,016.93	\$ 1,608,898.30
Nov-04	1,402,335.30	359,626.06	1,761,961.36
Dec-04	1,377,429.31	310,600.20	1,688,029.51
Jan-05	1,385,071.64	281,565.99	1,666,637.63
Feb-05	2,099,823.83	441,885.29	2,541,709.12
Mar-05	1,244,478.36	296,179.86	1,540,658.22
Apr-05	1,408,346.45	313,082.89	1,721,429.34
May-05	1,149,671.67	379,664.36	1,529,336.03
Jun-05	1,991,933.05	406,417.96	2,398,351.01
Jul-05	1,494,778.24	287,876.63	1,782,654.87
Aug-05	1,630,067.62	418,113.01	2,048,180.63
Sep-05	1,464,157.06	279,255.40	1,743,412.46
Annual Totals	\$17,954,973.90	\$4,076,284.58	\$22,031,258.48

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									
SUB	Telecommunications Services Tax	(16)	(16)							(16)
SUB	Motor Carrier Fuel Tax			(11)	(11)	(11)		(11)		
SUB	Motor Carrier Mileage Tax			bal (17)						
SUB	Motor Fuels (Diesel)			All						
MV	Motor Vehicle Title Fees	All								
SUB	Oil and Gas Privilege Tax	(18)			(18)	(18)				
SUB	Oil and Gas Production Tax (2%)	All								
SUB	Oil Lubricating Tax	(19)		(19)	(19)	(19)				
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	(20)	(20)		\$378,000			(20)	\$1,322,000 (20)	
IN	Salvage Vehicle Inspection Fee									(21)
SUB	Store License		All							
SUB	Tobacco Products (Cigarettes) Tax	(22)					(22)	(22)	(22)	(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

- Counties receive an amount directed under Section 40-14-43 plus .75% increase annually; balance to State General Fund.
- 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.
- 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.
- Alabama Dry Cleaning Environmental Response Trust Fund.
- 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.
- 100% Special State Forestry Fund administered by the State Forestry Commission.
- 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.
- Department of Aeronautics.
- 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.
- That portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to the Education Trust Fund.
- 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.
- Of Alabama's share – 64.75% to State Road and Bridge Fund; balance distributed to counties and municipalities.
- Prorated to participating states.

- 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.
- Alabama Health Care Trust Fund.
- \$1,500,000 – Education Trust fund; Alabama Revolving Loan Fund Authority Servicing Banks; remainder to General Fund.
- Administrative cost to Public Service Commission.
- 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.
- 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).
- \$1,322,000 – Human Resources Fund; \$378,000 – Counties; Balance: 42% of the 2% tax on gross proceeds from sale of automotive vehicles goes to General Fund*; \$400 discount cap: Foster Children Program and repairs and capital outlays for state parks, public historic sites, and public historical parks. [*denotes a temporary share change (FY 2005 GF – 51.3%, ETF – 49.7%; FY 2006 GF – 60.6%, ETF – 39.4%).]
- Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
- 38.82% distributed as follows: 66.67% – General Fund; 12.12% – Special Mental Health Fund; 6.06% – State Public Welfare Fund; 6.06% – State Parks Development authority; 9.09% – IDA Bonds, Remaining to "General and Mental Health Fund." 61.18% distributed as follows: \$2 million to counties to offset administrative expenses; balance – General Fund for Medicaid services.
- TVA-served counties, 75%; Dry non-TVA-served counties, 5%.
- 100% to the Alabama Underground and Aboveground Trust Fund.
- Education Trust Fund, except for 42% of the 2% tax on gross proceeds from sale of automotive vehicles which will go to General Fund and repeal discount which goes to the Foster Children's Program and the Department of conservation and Natural Resources.
- \$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.