

State of Alabama Department of Revenue



2006 ANNUAL REPORT



2006 Annual Report

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

Equal Employment Opportunity Policy

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

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

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

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

Table of Contents

<i>2006 In Review</i>	4
<i>The Organization</i>	16
<i>2006 Legislative Highlights</i>	23
<i>Taxpayer Service Centers</i>	29
<i>Statistical Summary</i>	30

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

Message from the Commissioner

The Honorable Bob Riley, Governor
and Members of the Alabama Legislature
State Capitol
Montgomery, Alabama

On behalf of all Revenue employees, I am pleased to present to you the Alabama Department of Revenue's *2006 Annual Report*.

The 2006 fiscal year was one of significant "firsts" for the department. The first module of the department's new integrated tax system came online in 2006. Citizens enjoyed Alabama's first sales tax holiday, and for the first time in the history of the department, year-end collections topped out at \$8.4 billion.

The department expanded its suite of business and individual electronic filing and payment programs to include a variety of programs tailored to meet the filing needs of Alabama's motor carriers.

Taxpayer education and outreach programs were broadened to include an extensive slate of new business workshops and new opportunities were presented to partner with local governments, chambers of commerce, associations, and others across the state to work with Alabama's retail community in anticipation of the state's first sales tax holiday.

In 2007, we will continue to look for ways to improve our service commitment to Alabama's taxpayers. Thank you for your continued support of the Alabama Department of Revenue and its employees.

Sincerely,



G. Thomas Surtees
Commissioner



G. Thomas Surtees
Commissioner of Revenue

2006 in Review

The Alabama Department of Revenue (ADOR) serves as the state’s primary tax-collecting agency, collecting a record \$8.4 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.

The state’s largest revenue-producers are the individual income tax and the state sales tax, generating over \$5.1 billion of the department’s total \$8.4 billion collections.

At the close of the 2006 fiscal year, the department employed 1,264 full-time employees and operated under a \$109 million budget. Actual expenditures for the ADOR during the 2006 fiscal year totaled \$107 million.

Collection Summary

Record Year-End Collections Top \$8 Billion

The Alabama Department of Revenue closed out its 2006 fiscal year with record setting year-end collections totaling over \$8 billion, with \$6.4 billion collected through electronic means.

Collected over \$3 billion in individual income tax. Alabama’s low unemployment rate and robust economy were driving forces behind the record \$3 billion collections.

Collected over \$310 million in local sales, use, lodgings, rental, tobacco, minerals, and fuel taxes.

Surpassed FY 2005’s record \$70.4 million collections in delin-

quent trust fund taxes and final tax assessments. Set a new delinquent tax collection record of \$74.7 million during FY 2006.

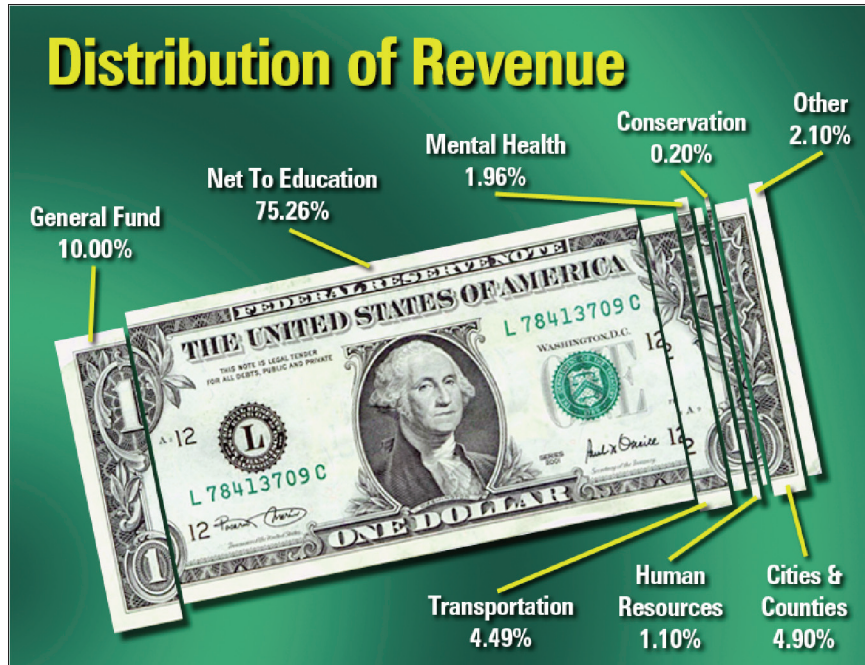
Collections through Alabama’s Voluntary Disclosure Program totaled \$2,262,597 for fiscal 2006. (Collections result from voluntary disclosure

ADOR Budget FY 2006

Expenditure Category	Fiscal Year 2006 Budget	Expenditures/ Encumbrances Year To Date 13th Acct. Period
Salaries	\$ 54,399,552	\$ 54,399,471
Fringe Benefits	17,268,565	17,268,558
Travel In-State	1,575,000	1,495,222
Travel Out-of-State	825,000	768,369
Repairs and Maintenance	351,600	289,286
Rent	5,998,250	5,977,931
Utilities	3,633,389	3,606,577
Professional Services	14,901,459	14,891,838
Supplies	5,053,565	4,695,261
Transportation Equipment Operations	151,707	151,707
Grants and Benefits	2,292,334	1,294,043
Transportation Equipment Purchases	0	0
Other Equipment Purchases	151,705	151,705
Transfers	2,485,172	2,485,172
Totals	\$109,087,298	\$107,475,140

agreements—a taxpayer comes forward in a voluntary, anonymous fashion and seeks to report past liabilities for a limited look back period—usually three years—and have penalties waived.)

Collections through Alabama’s participation in the Federal Refund Offset Program totaled \$16,561,645.69, through fiscal year 2006 over the last four years, representing 71,111 payments/offsets. Federal legislation passed by Congress in 1998 (P.L. 105-206) authorizes the federal government to offset federal tax refunds to satisfy state tax delinquencies. Alabama first participated in the Federal Refund Offset program in 2003.

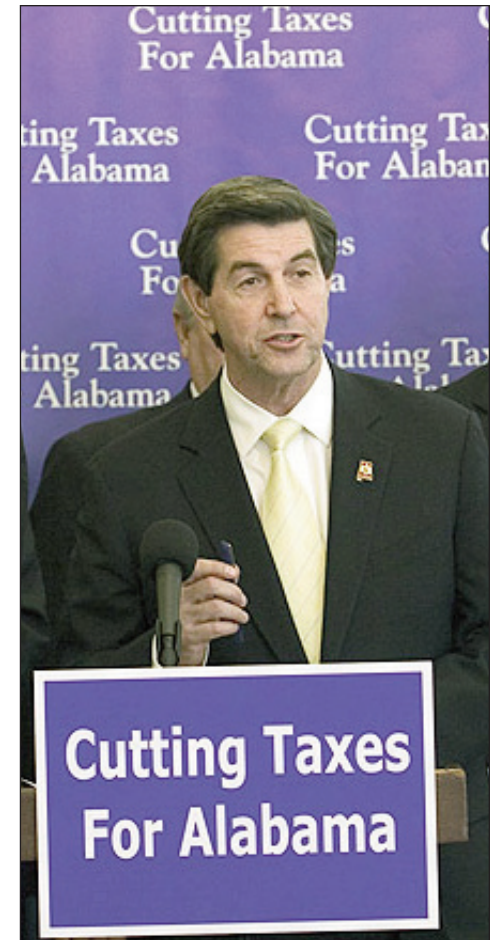


All taxes collected by the ADOR are earmarked for specific state and local funds.

Alabama Tax Relief

On April 12, 2006, Gov. Bob Riley signed into law the first significant tax relief for Alabama taxpayers in over 70 years. Act 2006-352, passed by the Alabama Legislature, increased Alabama’s dependent exemption for the first time in Alabama’s tax history and increased the standard deduction for the first time since 1982.

Effective Jan. 1, 2007, the tax cut measure raises the income threshold at which Alabama starts taxing a family of four from \$4,600 to \$12,600. The tax deduction for children and other dependents increases from \$300 to \$1,000 for families with incomes under \$20,000 and



Governor Riley speaks shortly before signing into law the income tax cut at the State Capitol.

to \$500 for families with incomes between \$20,000 and \$100,000.

The tax cut also raises the standard deduction for a couple from \$4,000 to \$7,500 for taxpayers making under \$20,000 annually. For taxpayers making over \$30,000, the deduction remains at \$4,000. The deduction would be between \$4,000 and \$7,500, depending on income, for married taxpayers filing jointly and making between \$20,000 and \$30,000 a year.

The ADOR estimates that approximately 60 percent of Alabama's taxpayers will be affected by the new lower filing thresholds and deductions, resulting in the elimination of approximately 119,000 return filings in 2008.

Prior to passage of Act 2006-352, Alabama was the only state, levying a personal income tax, taxing a family of four who made less than \$10,000 annually.

New Flood Vehicle Disclosure Law Helps Protect Consumers

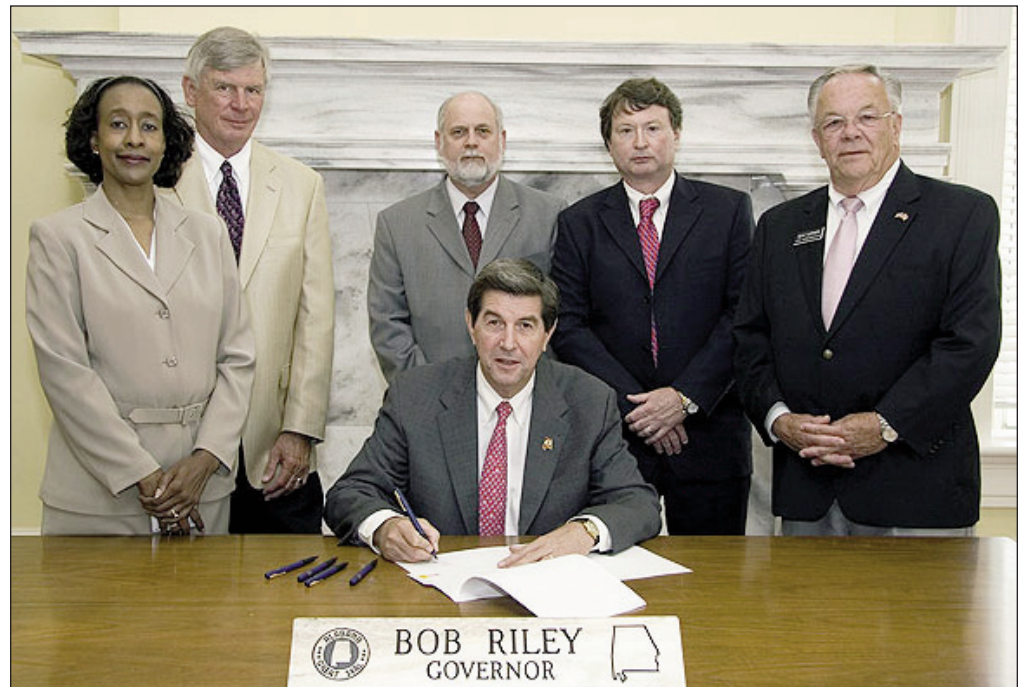
A new provision was added to Alabama's title laws during the 2006 legislative session to protect Alabama consumers from unwittingly buying flood-damaged vehicles.

The new law requires sellers of flooded vehicles to disclose that information to buyers in writing. Any water-damaged vehicle that has been totaled by an insurance company and then rebuilt will have to carry the words "flood vehicle" on the title.

All states bordering Alabama have similar laws on their books, which has increased concerns that, without the new law, Alabama

would become the regional dumping ground for flooded vehicles, following recent hurricane seasons.

"Bad Preparer" Bill Signed into Law



On hand for the signing of the "bad preparer" legislation by Gov. Bob Riley (seated) are (shown left) Assistant Revenue Commissioner Cynthia Underwood, Department Secretary Lewis Easterly, Individual and Corporate Tax Division Director Richard Henninger, Tax Policy and Research Division Director Mike Mason, ADOR; Rep. H. "Mac" Gipson Jr., sponsor of the legislation.

Legislation aimed at curbing a nationwide problem—tax preparer fraud—passed during the 2006 session. Alabama’s new law, aligned with federal law, establishes civil penalties for and provides injunctive relief against tax return preparers who engage in unethical conduct during their preparation of Alabama tax returns.

Preparer fraud usually involves the preparation and filing of false income tax returns by preparers who claim inflated business or personal expenses, false deductions, and excessive exemptions on returns prepared for their clients. Such preparers derive financial gain by skimming a portion of their clients’ refunds.

Unfortunately, in such situations when the fraud is discovered, it is the taxpayer, and not the dishonest preparer who is liable for the refund overpayments, penalties and interest.

Prior to passage of Act 2006-589, Alabama’s tax laws did not provide civil penalties for tax preparers who intentionally advised or assisted clients in not fully complying with state tax laws.

The Alabama Department of Revenue estimates unscrupulous tax preparers divert over \$42 million each year in the form of unreported taxes or fraudulent refund claims on their clients’ behalf.

First Phase of New Computer System Goes Online

Rollout One of the Revenue Integrated Tax System (RITS) became operational July 5, 2006, with 10 taxes from the Sales, Use, and Business Tax area moving from the department’s main-

frame processing system to the new RITS.

Over the next five years, implementation schedules will focus on several miscellaneous business taxes, corporate taxes, and individual income tax. Additional implementation phases and schedules will follow until all agency-



Revenue Assistant Commissioner Cynthia Underwood (right), sponsor of the RITS project, looks on as Janice Lindsey (ctr) and Chris Ruddock, of the Financial Operations Division, work with RITS.

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.

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.

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.

Alabama Sales Tax Holiday

For the first time in Alabama tax history, consumers benefited from a statewide sales tax holiday the weekend of August 4 through August 6, 2006.

Exemption from the state's four percent sales tax provided a welcome relief for those parents of schoolchildren in need of computers, school supplies and clothes for the upcoming year.

Some 214 local governments notified the Alabama Department of Revenue of their participation in the holiday, allowing exemptions from the local

sales taxes in their jurisdictions. Those consumers fortunate enough to live in a participating city and county were able to enjoy a triple exemption from state, city and county sales tax.

Legislation establishing the annual sales tax holiday included a list of items to be exempt from the state's four percent sales tax. Though designed primarily for back-to-school purchases, the exemptions applied to any purchase which met the criteria detailed in the legislation. Some of the items included:

- Clothing priced at \$100 or less per item
- School supplies, including textbooks and art supplies, priced at \$50 or less per item
- Books with a sale price of \$30 or less
- Computers, computer supplies and software valued at \$750 or less

The concentrated effort at educating the public was evident in the assistance and information provided by key agencies involved in preparation for the historic tax holiday.

To alleviate any concerns or confusion among the state's retailers, representatives from the Alabama Department of Revenue, the Alabama Retail Association, and the Alabama Chambers of Commerce sponsored a series of statewide seminars during July 2006.

In keeping with its tradition of providing after-hour telephone assistance during peak hours of taxpayer activity, the Alabama Department of Revenue manned special phone lines to assist both the retailers and consumers.

Alabama was reportedly one of 15 states offering a sales tax holiday during 2006.

Alabama Upgrades License Plate Production Technology

At the close of the 2006 fiscal year, Alabama launched a major technology upgrade to integrate production, ordering, and distribution of license plates



Ruby Smith (left front) holds the state's first digitally-produced license plate, presented to her by Montgomery County Probate Judge Reese McKinney (right). Standing in the rear are (l to r) Rep. Arthur Payne, former Sen. Gerald Dial and Andy Farquhar, Correctional Industries Director.

into one comprehensive system.

The new digital license plate manufacturing and distribution system revamps the state's current manufacturing system and delivers significant improvements in customer service, operating efficiencies, and license plate security features.

Since the mid-1900's Alabama license plates have been produced using embossing machines which stamp alpha and numeric characters on metal plates. The new digital printing process produces a "flat" license plate displaying alpha and numeric characters that are printed, not embossed, on the metal tag sheeting.

The same quality materials are used in producing the new digital plates, but the manufacturing and tag distribution processes have been streamlined, saving valuable taxpayer dollars in operational costs. Because the digital plates use lighter gauge aluminum than the embossed plates, shipping and handling expenses are also reduced.

The digital system also adds an inventory management component at the county distribution level that has not before been available. Bar codes imprinted on the tags will eliminate overstock or understock situations in county tag offices. The digital manufacturing system eliminates the need to maintain inventories of specialty tag sheeting for Alabama's 200-plus tag categories. Because the system uses a digital printing process, single rolls of plain white reflective sheeting can be used to produce Alabama's multi-color tag designs, replacing rolls of specialty sheeting for the various tag categories.

Improved security and reflectivity features are added byproducts of the

digital manufacturing process. Digital tags have improved readability and reflectivity levels, important for motorists' safety and law enforcement, and offer a strong deterrence to license plate counterfeiting.

Alabama joins 16 other states in transitioning from a stamping machine manufacturing process to a digital manufacturing process. Alabama Correctional Industries and the Alabama Department of Revenue have already begun building inventories of the state's 200-plus specialty plate designs for distribution during 2007.

Alabama's new Cotton Modular license plate (October 2006) was the first complete tag series produced using the new digital manufacturing process, followed by the five-year International Registration Plan (IRP) license plate for interstate motor carriers and the disability access license plate, both slated for distribution beginning January 2007.

The new Digital License Plate System is installed at the Alabama Correctional Industries' tag shop at Holman Correctional Facility near Atmore, Ala.

The new system was financed through savings in manufacturing and distribution costs resulting from the delayed issuance of the 2007 five-year series passenger license plate until 2009.

Business Tax Payments of \$750 or More Paid Electronically after Oct. 1

As a result of a 2006 law change, business taxpayers making single tax payments totaling \$750 or more to the ADOR are now required to pay their tax bills electronically after Oct. 1, 2006, rather than mailing checks to the department.

Act 2006-552 lowered the current electronic payment threshold from \$25,000 to \$750 after Oct. 1, 2006.

During July and August 2006, the department notified all Alabama business taxpayers registered with ADOR of the recent law change requiring electronic payments for certain business tax payments totaling \$750 or more.

Business taxpayers were reminded that in addition to all state taxes and fees administered by the department, all corresponding city or county taxes and fees administered by the Alabama Department of Revenue must be paid electronically if the state tax payment amount meets the \$750 threshold electronic payment requirement or the tax return and payment amount are otherwise required to be electronically reported and paid.

The \$750 electronic payment requirement does not affect individual taxpayers filing estimated income tax or taxpayers making additional individual income tax payments when filing their annual individual income tax returns.

New "God Bless America" Tag Unveiled

Commissioner Tom Surtees and Motor Vehicle Division representatives joined Gov. Bob Riley on Sept. 11, 2006, to mark the fifth anniversary of the 9-11 attacks with praise for first responders and by unveiling a new license plate emblazoned with an American flag and the phrase "God Bless America."

The license plate is red, white and blue. It shows a waving American flag stretching across and the phrase "God Bless America" in blue across the bottom. The license plate also includes on its upper right side the phrase "Heart of Dixie," which is required by state law.



Joining Gov. Bob Riley (far right) at the press conference honoring Alabama's first responders and the new "God Bless America" tag are (left) Brenda Coone, Motor Vehicle Division; State Revenue Commissioner Tom Surtees; and Johnny Newman, Motor Vehicle Division.

The "God Bless America" license plates are pre-numbered and cannot be personalized. It is available to owners of private passenger vehicles, including pickup trucks of no more than 10,000 pounds gross vehicle weight and motor homes regardless of weight. The license plate can also be used on buses owned by churches, private schools and hospitals.

It does not replace the state's current license plate design, which features the phrase "Stars Fell on Alabama." The "God Bless America" license plate is an option that can be chosen instead of the "Stars Fell on Alabama" design.

The new tag became available to vehicle owners Oct. 2, 2006.

ADOR Compiles List of State Licensing Boards

The Municipal Business License Reform Act of 2006 (Act 2006-586), requires the department to compile licensing information provided by the various state licensing boards and agencies and distribute the information to designated city licensing officials or municipal revenue officers.

The information will be used by local licensing officials to assist business owners and business entities registering in their local jurisdictions to ensure that all state regulatory license registration requirements have been met before applicable municipal licenses are issued.

The department issued its initial list of state regulatory boards/agencies in December 2006.

Increased Online Service Options

New Internet Service for Alabama Motor Carriers

In January 2006, the ADOR announced a new online service available to Alabama motor carriers that allows carriers to renew their International Fuel Tax Agreement (IFTA) licenses electronically and offers the convenience of electronic payments.

Approximately 4,500 Alabama-based motor carriers renew their IFTA licenses during the IFTA license renewal period of December through February each year.

E-file Options Available to Individual and Business Estimated Tax Filers

Just in time for the April 2006 filing date, ADOR rolled out a new online system for individual and business estimated tax filers.

The estimated tax online filing system allows taxpayers the convenience and flexibility of filing their estimated tax returns and making tax payments through the Internet. The system allows taxpayers to make their tax payments 24 hours a day, seven days a week, and as an added convenience, it allows taxpayers to schedule all of their estimated tax payments in advance. The system automatically files the estimated returns and makes the payments through electronic funds transfers on the dates indicated by the taxpayer. Scheduled payments can be changed or cancelled up until the day the payment is scheduled to be deducted.

Online Interstate Truck Renewals

In June 2006, the ADOR announced a new online service for Alabama

motor carriers enrolled in the International Registration Plan (IRP).

The department's online registration system allows Alabama-based motor carriers to renew their IRP license plates, add vehicles, transfer IRP license plates, and request additional jurisdictions over the Internet—24 hours a day, seven days a week—and receive their registration credentials much sooner than through mail-in registration.

Approximately 45,000 vehicles are registered January through October each year under the IRP to 7,200 Alabama-based motor carriers. The online IRP program also allows carriers to print temporary vehicle registrations (TVRs) from any location.

The online IRP registration program topped out as number four in the department's lineup of electronic services offered exclusively to motor carriers. The department launched the International Fuel Tax Agreement (IFTA) quarterly tax E-file program in January 2005, followed by the online IRP/IFTA permitting program in November, and introduced the online IFTA license/decal program to motor carrier customers in December 2005.

Certificates of Good Standing

Online request and delivery of certificates of good standing became available to business taxpayers in June 2006.

Business taxpayers routinely request the certificates to conduct various business transactions, many of which may involve time-sensitive issues. The department's issuance of the certificate indicates that the business is in compliance with all of the provisions of Alabama's business privilege tax reporting and payment requirements.

Compared to processing times of mail-in requests which generally average a 12 to 14 business day turnaround time, taxpayers submitting their requests online should receive their certificates for good standing or non-compliance, whichever is the case, electronically, within two to three business days.

Annually, the department processes over 9,000 requests for certificates of good standing.

Customer Service

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.

Muscle Shoals and Mobile Taxpayer Service Centers Relocate

During the 2006 fiscal year, the Muscle Shoals and Mobile taxpayer service centers moved to new office locations offering greater accessibility and parking conveniences to area taxpayers.

On Nov. 15, 2005, the Muscle Shoals office moved to 874 Reservation Road in Muscle Shoals and on April 24, 2006, the Mobile office moved to its new location at 955 Downtowner Boulevard in Mobile.

Telephone and fax numbers remained the same for both offices, as well as post office box mailing addresses.



Participants in the New Business Workshop held at the Florence-Lauderdale Public Library were (left to right): Debbie Walker, Tricia McCrary, Matt Montgomery, ADOR, Muscle Shoals Taxpayer Service Center; Pat Phillips, University of North Alabama Small Business Development Center.

Mission Statement

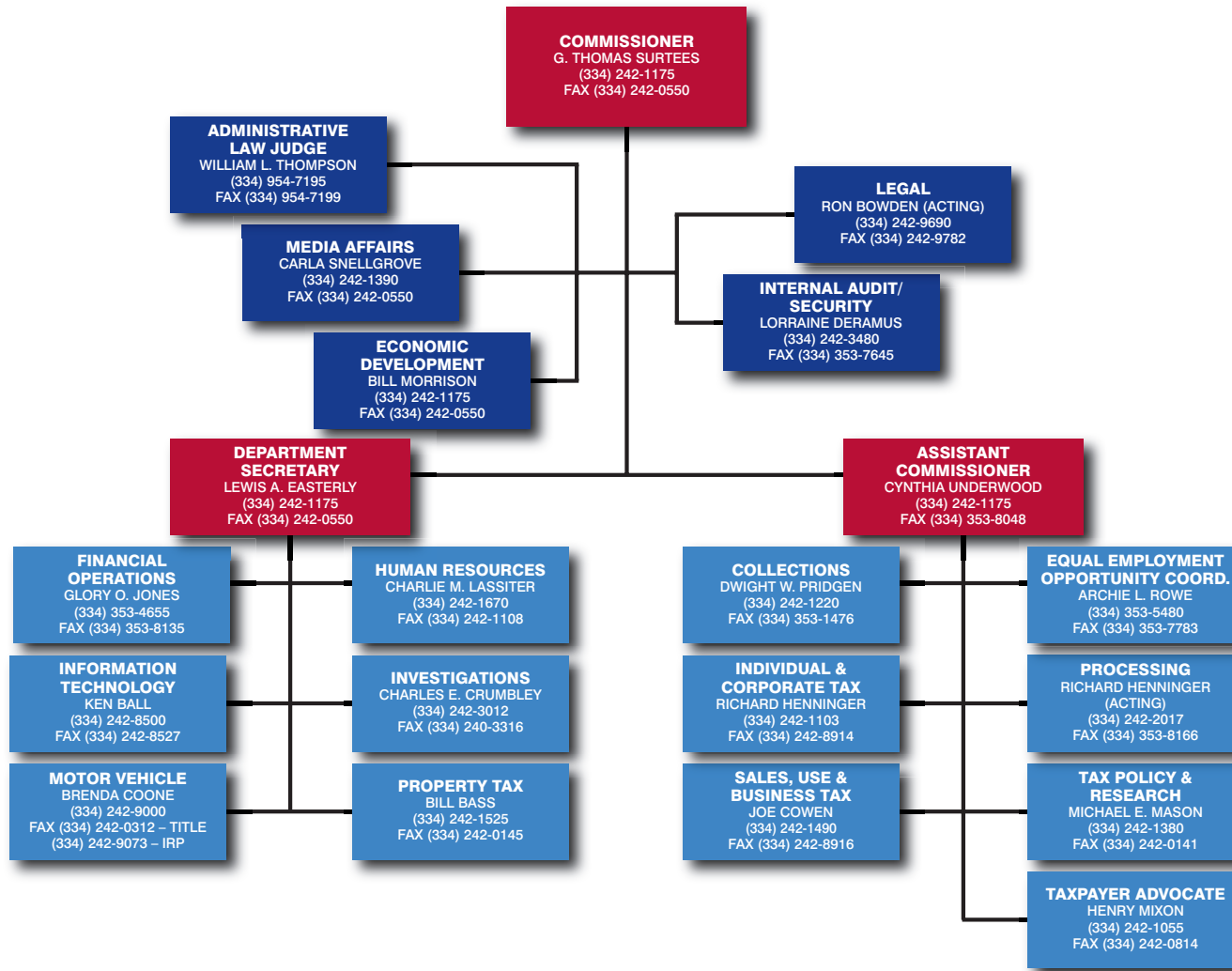
Our Mission

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, 2005, through Sept. 30, 2006. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 12 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

Office of Economic Development

Equal Employment Opportunity Office (EEO)

Financial Operations

Internal Audit

Media Affairs

Office of Taxpayer Advocacy

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

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

Equal Employment Opportunity Office (EEO)...Established in 1992, the

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

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

**On Nov. 16, 2006, certain functions assigned to the Financial Operations Office were transferred to the newly-designated Processing Division. These functions included: electronic funds transfers and various document and data processing functions, including management of mailroom facilities and departmental archives. In turn, the Financial Operations Office assumed new responsibilities, including the preparation of various financial and statistical summary reports.*

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 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 2005-06, Field Operations completed 7,168 field audits, totaling \$136,464,080 in audit production. Entered 10,048 preliminary assessments totaling \$54,260,381 and 8,677 final assessments totaling \$47,100,588. Audit collections for FY 2006 totaled \$16,258,938.

Tax Administration

For fiscal year 2005-06, Tax Administration processed 2,047,304 returns and adjusted 249,703 returns resulting in additional revenues of \$182,266,324. Entered 37,096 preliminary assessments totaling \$57,014,504 and 110,946 final assessments totaling \$136,778,210. Collections, less refunds, totaled \$3,402,203,371.

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 and technologies.

Sections

Administration

Business Recovery

Client Services

Computer Operations

Client/Server Systems

Database Administration

Network Services

Systems Development

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

Sections

Administrative

Motor Carrier Services

Title

Vehicle Services

Audit Activity

During fiscal year 2005-06, the Motor Carrier Services Section of the Motor Vehicle Division conducted 281 compliance audits under requirements of the International Registration Plan and 90 audits under the International Fuel Tax Agreement.

Processing Division

(On Nov. 16, 2006, certain functions previously assigned to the Financial Operations Office were transferred to the newly-designated Processing Division.)

The Processing Division is responsible for the following:

- Processing of electronic funds transfers.
- Management of Cashier's Office: Serving walk-in customers and processing all funds received.
- Various document and data processing functions.
- Management of mailroom facilities.
- Management of Records Center, departmental archives, and record destruction.
- Oversight of various vendor contracts related to mail processing, fund deposit and certification, data processing and imaging, and record destruction.
- Design of ADOR forms/returns.

Property Tax Division

The Property Tax Division is responsible for the following:

- Administers general property tax laws, the state appraisal program, boards of equalization, state land commission (tax land sales), and property tax exemptions to industrial plants.
- Assesses railroad and public utility property.
- Equalizes all real estate and personal property assessments in the state.
- Administers and collects the freight-line equipment company tax.

- Prepares annual motor vehicle, manufactured home, and aircraft assessment manuals.
- Updates the Alabama Appraisal Manual, real estate, and personal property manuals.
- Conducts ratio studies; conducts training related to property tax valuation.
- Audits businesses for personal property tax compliance.

Sections

Administration

Equalization

Tax Land Sales

Utility Assessments

Personal Property

Motor Vehicle Valuations

Property Tax Assessments

In 2005-06 property tax assessments for airlines, railroads, and public utilities totaled \$14,980,623,525 in market value with an assessed value of \$4,312,035,400. License tax assessments for freightlines totaled 312 companies with an assessed value of \$86,240,087 and resulted in total tax collections of \$3,018,403.

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

Sales, 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 172 local sales, use, rental and lodgings taxes and some 21 county tobacco, fuel, and minerals taxes.

Sections

Sales and Use Tax

Business and License Tax

Audit and Assessment Activity

Sales and Use Tax Section

During fiscal 2005-06, the Sales and Use Tax Section conducted 2,149 audits. Audit collections, refund reductions, and assessments totaled \$63,068,607.

During fiscal 2005-06, the section entered 1,323 preliminary assessments, totaling \$10,826,549.59 and 2,489 final assessments, totaling \$17,988,248.05. The Sales and Use Tax Section collected \$8,205,292.68 in payments for both preliminary and final assessments during 2006.

Business Tax Section

During fiscal 2005-06, the Business Tax Section conducted 194 audits. Audit collections, refund reductions, and assessments totaled \$1,894,910. Issued 1,239 license citations, totaling \$291,087.12 and conducted 149 reviews.

During fiscal 2005-06, the section entered 283 preliminary assessments, totaling \$604,874.90 and 239 final assessments, totaling \$496,591.50.

The Business Tax Section collected \$185,038.13 in payments for preliminary assessments and \$1,040,802.13 in payments for final assessments during 2006.

Tax Policy and Research Division*

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

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

- Conducts "cutting-edge" type audits such as the enforcement of the Commissioner's Section 482 powers relating to transfer-pricing tax avoidance schemes.
- Analyzes proposed revenue-related legislation.
- Makes revenue projections of proposed legislation using the department's micro-simulation model.
- Processes and maintains departmental rules and regulations under the Alabama Administrative Procedures Act program.
- Directs the department's voluntary disclosure and nexus discovery programs.
- Publishes annually the *General Summary of State Taxes*.

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

2006 Legislative Highlights

2006 Legislation

The following synopses highlight significant revenue-related legislation passed during the 2006 Regular Session of the Alabama Legislature.

LOCAL LEGISLATION

2006-194 (SB 374) Elmore County Sales Tax for Jails

Provides for the levy and collection of an additional sales and use tax for the payment of principal and interest on bonds and warrants and costs of acquiring land, planning, constructing, and equipping a new county jail and judicial complex, and to provide further for the use of excess proceeds and interest for renovation and expansion of the jail facility. *Effective April 1, 2006.*

2006-314 (HB783) Baldwin County Ad Valorem Tax

Allows certain qualified taxpayers aged 65 and older to claim a senior discount on their ad valorem taxes. *Effective date contingent upon ratification.*

2006-351 (HB 721) Macon County Lodgings Tax

Levies a five percent lodging tax. *Effective July 1, 2006.*

2006-359 (HB 709) Russell County Motor Vehicle Issuance Tax

Extends the additional issuance fee on motor vehicle registration for an additional two-year period if approved by vote of the county commission. *Effective July 1, 2006.*

2006-377 (HB 815) Lauderdale County Lodgings Tax

Provides for an additional one percent lodgings tax and for the distribution of the proceeds to the Florence/Lauderdale Tourism Board and the City of Florence General Fund. *Effective April 14, 2006.*

2006-391 (HB 579) Chilton County Lodgings Tax

Increases the lodgings tax to five percent. *Effective July 1, 2006.*

2006-393 (HB 645) Wilcox County Ad Valorem Tax

Authorizes the Wilcox County Commission to levy an additional ad valorem tax of three mills on each dollar of taxable property in the county pending approval by election. *Effective July 1, 2006.*

2006-396 (HB 747) Chambers County Sales and Use Tax

Authorizes an additional sales and use tax for certain areas within the county, not to exceed the highest municipal rates collected in the county. The sales and use tax shall be equal to the highest municipal rate collected at the time of enactment of this act. The sales and use rate for automobiles, agricultural machinery and manufacturing shall be two percent. *Effective April 14, 2006.*

2006-397 (HB 752) Cullman County Sales and Use Tax

Clarifies the intent of Act 93-705 of the 1993 Regular Session, which authorized the County Commission of Cullman County to levy both a sales and use tax. *Effective April 14, 2006.*

2006-513 (SB 586) Sumter County Ad Valorem Tax

Levies an additional ad valorem tax of 15 mills for distribution to the board of education. *Effective date contingent upon ratification.*

2006-615 (HB 680) Christian Service Centers of New Covington Baptist Association; Sales and Use Tax

Exempts the Christian Service Centers of Covington Baptist Association, Incorporated, from the payment of all state, county and municipal sales and use taxes. *Effective July 1, 2006.*

GENERAL LEGISLATION

2006-062 (HB 62) Income Tax Exemption for 529 Plans

Provides for exemption from state income taxation for 529 Plans under the Alabama College Education Savings Program. *Effective May 1, 2006.*

2006-114 (HB 31) Subchapter J

Retroactive conforming legislation of Alabama trusts/estates laws to the federal Internal Revenue Code. This legislation is commonly referred to as Subchapter J. *Effective for all taxable years beginning on or after Jan. 1, 2005.*

2006-213 (HB 152) "Flood Vehicle" Designation

Creates the designation "Flood Vehicle" and requires disclosure on a motor vehicle's title and by separate written disclosure to a prospective pur-

chaser that the vehicle has been submerged in water. *Effective March 9, 2006.*

2006-221 (HB 365) Reinstatement of Motor Vehicle Registration

Relating to the fees for reinstatement of a motor vehicle registration that has been suspended, provides further for the payment of the fees to either the Department of Revenue or the county in which the license plate was issued. *Effective July 1, 2006.*

2006-229 (SB 41) Alabama Professional Employer Organization Act

To be referred to as the Alabama Professional Employer Organization Act, this new law establishes licensure, regulation, fees, and duties of the Alabama Industrial Relations Department. Requirements for the handling of state taxes (e.g., withholding of income for tax purposes) is covered by this act along with requirements for certain parties qualifying for the state incentive tax credit. *Effective June 1, 2006.*

2006-276 (HB 154) Permanent Trailer Tag

Permanent Trailer Tag to be filed on Personal Property Return. *Effective Oct. 1, 2006.*

2006-352 (HB 292) Alabama Income Tax Fairness Act

Alabama Income Tax Fairness Act; raises the individual income tax filing threshold to \$12,600 via increased standard deductions and dependent exemption. *Effective for all tax years after Dec. 31, 2006.*

2006-356 (HB 222) Licensing and Registration of Pickups

Provides for the licensing and registration of pickup trucks which are used for personal or agricultural use without regard to the heaviest load to be carried, including the heaviest load carried in combination on any trailer. *Effective July 1, 2006.*

2006-387 (HB 212) Additional Fee for Vietnam Veterans' Tags

Requires the purchaser of a Vietnam Veteran's tag to pay an additional (\$6) six dollar fee for the initial issuance of the tag, (\$3) three dollars of which shall be distributed to the Vietnam Veterans of America, Inc., Alabama State Council. *Effective July 1, 2006.*

2006-388 (HB 213) Personalized Tags for Certain Veterans

Provides for the inscription of special letters, figures, numbers or other marks, emblems, symbols or badges of distinction or personal prestige, or a combination of these, as are provided for and assigned to the application by the Department of Revenue on the tags; provides for the distribution of the fees for the tags, and provides that the extra fees spent on the tags constitute a charitable deduction. *Effective July 1, 2006.*

2006-414 (SB 373) Sale of Abandoned Motor Vehicles

Permits abandoned vehicles that are towed onto property owned by governmental entities to be sold at public auction; provides that the proceeds from the sale of these vehicles will be deposited into the county general fund in the county of sale, instead of sharing the proceeds with the state and

municipal governments. *Effective July 1, 2006.*

2006-422 (HB 209) Distinctive Tags for Firefighters

Requires firefighters to present proof of membership in a fire department to the judge of probate, license commissioner, or other license-issuing official before a distinctive tag may be issued; requires the Alabama Forestry Commission and the Firefighters' Personnel Standards and Education Commission to prepare a list of all fire departments for use by the licensing officials; provides that falsely obtaining or certifying an individual to obtain a distinctive plate is a Class C misdemeanor. *Effective July 1, 2006.*

2006-503 (HB 510) Income Tax Refund Check-Offs

Provides for uniformity of administration/control by the Department of Revenue for the state's various refund check-offs which are currently located on the face of the income tax return. *Effective — For all tax years beginning after Dec. 31, 2005.*

2006-525 (HB59) Attorneys' License Tax

Increases the annual license tax paid by attorneys from \$250 to \$300, commencing Oct. 1, 2006. *Effective April 20, 2006.*

2006-550 (HB206) Distinctive Tag for Cotton Transport Vehicle

Provides that the annual license tax and registration fee for a vehicle designed and especially constructed to transport raw cotton from harvest to a cotton gin shall be \$250; exempts the vehicle from certain axle and gross

weight requirements. *Effective Sept. 1, 2006.*

2006-552 (HB 249) Lower EFT Threshold

Lowers the electronic funds transfer threshold for making payments of state/local taxes, fees, and other obligations administered and collected by the Department of Revenue. *Effective Oct. 2, 2006.*

2006-557 (HB 321) Vendors Required to Collect/Remit Sales Tax

Requires vendors contracting with the state to collect and remit sales taxes. Passage contingent on simultaneous enactment of HB 228 (state sales tax holiday for school-related purchases). *Effective July 1, 2006.*

2006-571 (HB 5) "God Bless America" Tag

Provides for the issuance of a state license tag containing the words "God Bless America." *Effective Oct. 1, 2006.*

2006-574 (HB 228) Sales Tax Holiday

Provides for annually recurring three-day sales tax holiday in August from state sales and use taxation covering certain school/educational supplies, including computers. Local governments may also participate. Enactment contingent on simultaneous enactment of HB 321 which requires vendors contracting with the state to collect and remit sales and use taxes. *Effective July 1, 2006, for the tax exemption period between 12:01 a.m. on the first Friday in August of each year and ending at twelve midnight the following Sunday.*

2006-577 (HB 184) Disclosure/Confidentiality of Tax Information

Clarifies that income tax and other information received by a county or municipality to assist in the administration and enforcement of local taxes is confidential information which cannot be released by the county or municipality except as authorized by the Taxpayer Bill of Rights. *Effective April 25, 2006.*

2006-578 (HB 185) Tax Abatements for Private Use Industrial Property

Provides that tax abatements for private use industrial property shall not be valid for 13 days following mailing of appropriate notification to the county commission of the county in which the property is located and to clarify the effective date of the abatements. *Effective April 25, 2006.*

2006-583 (HB 397) Inventory Reduction for Charitable Purposes Relief Act

Creates the Inventory Reduction for Charitable Purposes Relief Act of 2006. It provides that a gift by a retailer of a product or products where the aggregate retail value of any single gift is equal to or less than ten thousand dollars (\$10,000), withdrawn from the retailer's inventory, to a qualified charitable entity, is not a sale and is not subject to the state sales tax. *Effective July 1, 2006.*

2006-586 (HB 754) Uniform Municipal Business Licenses System

Establishes uniform municipal business licenses and forms, rights and responsibilities for municipal taxpayers, audit, refund, and appeals processes; provides for the exchange of licensing information among municipalities;

requires the Department of Revenue to compile and distribute a list of all State business and occupation licensing and regulating boards and commissions; and provides for an increase in the municipal business license issuance fee every five years if justified by changes to Producer Price Index (PPI). *Effective for all license years beginning after Dec. 31, 2007, with provisions.*

2006-589 (SB 153) Bad Tax Preparers

Adds Section 40-2A-11A to the Code of Alabama 1975, to establish civil penalties for, and provide injunctive relief against tax return preparers who engage in unethical tax preparation conduct. *Effective April 26, 2006.*

2006-602 (HB 564) Sales Tax Exemption for Athletic Events

Sales tax exemption for the athletic events at non-public schools. If these events are under the auspices of the Alabama High School Athletic Association, the public and non-public schools can collect the sales taxes and retain them for educational purposes. *Effective July 1, 2006.*

2006-612 (HB 463) Antique/Historical Vehicles Registration

Authorizes owners of antique or historical vehicles to secure an optional registration of their vehicle if they furnish an original Alabama license plate issued in the model year of the vehicle and the license plate is legible and otherwise qualifies. *Effective Oct. 1, 2006.*

2006-619 (HB 781) Delivery Sales of Cigarettes/Retail Cigarette Sales

Establishes the new category of delivery sales of cigarettes or retail cigarette sales for which the purchase order is placed by phone, fax, or internet and the cigarettes are delivered to the consumer by a delivery service. *Effective April 26, 2006.*

2006-624 (HB 442) Distinctive Tags for Educators and Retired Educators

Authorizes out-of-state and private school educators and retired educators who are participating in an education retirement pension program to purchase the tags; permits retired educators who do not move to another county to renew their tags each year without resubmitting proof of continued retirement. *Effective July 1, 2006.*

2006-629 (HB 423) Two-year College Distinctive Tags

Authorizes the issuance of distinctive tags for two-year public colleges. *Effective July 1, 2006.*

2006-632 (HB 566) Motor Bus Carriers Exempt from Ad Valorem Taxes

Exempts motor bus carriers from all ad valorem taxation in the state, and establishes a special motor bus passenger carrier business operating license. *Effective Oct. 1, 2006.*

2006-633 (HB 731) Tax Abatement of Underground Natural Gas Storage Facilities

This bill amends Section 40-9B-3 (Tax Incentives and Reform Act of 1992), to allow for purposes of abatement of taxes any underground natural gas

storage facility which is located in the "Gulf Opportunity Zone." *Effective April 27, 2006.*

2006-655 (HB 231) Redistribution of T.V.A. In-Lieu-of-Taxes

Amends the T.V.A. In-Lieu-of Taxes payment to Alabama, to redistribute to the T.V.A-Served counties 3% (three percent) of the payment share presently going to the State General Fund. *Effective July 1, 2006.*

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

Statistical Summary

Capital Credit Annual Report Summary	31
Revenue Abstract	32
Accounts Receivable and Delinquent Taxes Collected	34
Net Assessed Valuation (Ad Valorem)	35
Property Tax Collections	37
Industrial Exemption Assessed Value (Ad Valorem)	39
Abatements Assessed Value (Ad Valorem)	41
Office of Ex-Officio Land Commissioner	43
Income Tax Collections and Refunds	44
Alabama Individual Income Tax Facts	46
Estimated Fuel Tax Revenue	47
Estimated Fuel Gallonage Sold by County	49
Collections of Motor Vehicle Fees	51
Tobacco Products Tax	52

Utility Gross Receipts Tax	52
State Sales Tax Collections	53
State Use Tax Collections	55
State Lodgings Tax Collections	57
Local Taxes and Fees Collected by the State	
County Sales, Use and Lodgings Taxes	59
Municipal Sales and Use Taxes	61
County Gasoline and Motor Fuel Taxes	69
County Tobacco Taxes	70
Distributions	
Financial Institutions Excise Tax	71
Distribution of TVA In-Lieu-of-Taxes Payment	72
Distribution of Excess Sales and Use Tax Discount Revenue	73
Distribution of State Taxes and Fees	74

Capital Credit Annual Report Summary

Submitted March 15, 2007

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 737 notices of intent to invest in capital credit projects with 84,245 jobs estimated, with a total of \$16,785,761,379 in estimated investment costs. Of the 737 projects approved, 290 projects have filed reports of being placed in service with a total of \$9,083,821,034 in actual investment costs and at least 33,978 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, approximately \$169,741,733 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 \$4,996.

Submitted by



G. Thomas Surtees

Commissioner of Revenue

C: Lieutenant Governor Jim Folsom

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	1995-2003	2004	2005	2006	Total For All Years
Notices of Intent	529	86	50	72	737
Estimated Jobs to be Created					
Based on Notices of Intent	62,932	8,131	4,517	8,665	84,245
Estimated Project Costs Based on Notices of Intent	\$13,657,044,288	\$987,822,512	\$576,335,638	\$1,564,558,941	\$16,785,761,379
Data Based on Notices of Projects Placed In Service Received in Reporting Year					
Reporting Year	1995-2003	2004	2005	2006	Total For All Years
Notices of Projects Placed in Service	199	30	38	23	290
Actual Jobs Created Based on					
Notices of Projects Placed In Service	23,600	4,286	4,146	1,946	33,978
Actual Project Costs Based on					
Notices of Projects Placed In Service	\$6,415,081,249	\$1,110,081,384	\$1,186,330,744	\$372,327,657	\$9,083,821,034
Data Based on Income Tax Capital Credits Claimed In Reporting Year					
Reporting Year	1995-2003	2004	2005	2006	Total For All Years
Capital Credits Claimed in Reporting Year	\$48,759,797	\$45,025,240	\$34,324,981	\$41,631,715	\$169,741,733

Revenue Abstract

Title of Tax	FYTD 2005-06	FYTD 2004-05	% Change	FYTD Refunds 2006	FYTD Net 2005-06
Bulk Storage Withdrawal Fee	\$ 38,608,959.74	\$ 35,069,093.59	10.09	\$ 72,488.75	\$ 38,536,470.99
Business Privilege Tax	87,443,111.19	79,676,375.74	9.75	13,101,354.47	74,341,756.72
Coal Severance (\$.135/ton)	2,607,102.28	2,967,846.72	-12.16	0.00	2,607,102.28
Coal Severance (\$.20/ton)	3,856,164.04	4,376,294.32	-11.89	0.00	3,856,164.04
Contractors' Gross Receipts	33,372,491.87	32,840,496.48	1.62	54,836.87	33,317,655.00
Deeds and Assignments	2,213,351.54	3,036,739.23	-27.11	68,851.13	2,144,500.41
Dry Cleaning Registration Fee	680,526.16	771,497.31	-11.79	0.00	680,526.16
Estate and Inheritance	2,811,639.97	16,257,198.95	-82.71	946,357.31	1,865,282.66
Financial Institutions' Excise	78,709,796.97	31,651,347.75	148.68	4,094,813.88	74,614,983.09
Forest Products' Severance	5,508,190.98	5,590,549.76	-1.47	0.00	5,508,190.98
Freight Line R.R. Equipment	2,765,834.41	2,751,506.72	0.52	0.00	2,765,834.41
Gasoline	407,818,667.71	410,838,439.03	-0.74	316,159.31	407,502,508.40
Gasoline (Aviation & Jet Fuel)	548,861.85	691,341.13	-20.61	5,879.16	542,982.69
Hazardous Waste Fee	2,240,096.88	2,839,059.73	-21.10	0.00	2,240,096.88
Hydro-Electric KWH	2,684,884.39	1,705,831.77	57.39	0.00	2,684,884.39
Income Tax—Corporate	528,408,663.11	427,935,249.04	23.48	44,255,591.36	484,153,071.75
Income Tax—Individual	3,219,548,603.47	2,954,518,374.72	8.97	453,309,441.73	2,766,239,161.74
IRP Registration Fees	46,004,896.57	43,398,387.02	6.01	0.00	46,004,896.57
Lodgings	40,994,164.33	35,935,394.13	14.08	31,362.11	40,962,802.22
Medicaid Nursing Facility	49,368,608.49	50,092,240.29	-1.44	36,073.57	49,332,534.92
Medicaid Pharmaceutical Services	7,470,904.58	6,963,213.33	7.29	475.48	7,470,429.10
Miscellaneous Tags	197,869.39	189,191.45	4.59	0.00	197,869.39
Miscellaneous Taxes*	475,535.76	451,651.45	5.29	0.00	475,535.76
Mobile Telecommunications	91,004,534.09	84,892,352.40	7.20	86,348.62	90,918,185.47
Motor Fuels (Diesel)	159,780,250.35	149,602,200.15	6.80	1,125,343.59	158,654,906.76
Motor Vehicle Title Fees	23,127,701.84	23,157,142.78	-0.13	180.00	23,127,521.84
Salvage Vehicle Inspection Fees	1,172,680.00	1,205,795.00	-2.75	0.00	1,172,680.00

ALABAMA DEPARTMENT OF REVENUE

Title of Tax	FYTD 2005-06	FYTD 2004-05	% Change	FYTD Refunds 2006	FYTD Net 2005-06
Oil & Gas Privilege	\$ 125,836,828.72	\$ 96,665,311.35	30.18	\$ 11,099.14	\$ 125,825,729.58
Oil & Gas Production	51,443,630.87	35,634,666.24	44.36	0.00	51,443,630.87
Oil Lubricating	2,018,416.17	2,018,307.29	0.01	30,038.94	1,988,377.23
Oil Wholesale License	5,470,021.33	4,202,623.32	30.16	75,996.05	5,394,025.28
Pari-Mutuel Pool	3,206,932.11	3,095,612.84	3.60	0.00	3,206,932.11
Property Tax**	286,196,394.00	263,695,920.57	8.53	0.00	286,196,394.00
Rental or Leasing	68,915,228.90	64,596,548.58	6.69	181,953.10	68,733,275.80
Sales	1,968,659,603.51	1,806,806,554.12	8.96	3,269,601.81	1,965,390,001.70
Scrap Tire Environmental Fee	4,265,632.43	4,027,559.34	5.91	8,140.75	4,257,491.68
Store Licenses	528,160.60	531,440.06	-0.62	2,919.56	525,241.04
Tobacco Products	154,656,247.16	153,024,113.56	1.07	335,009.83	154,321,237.33
T.V.A. Electric	92,959,813.70	87,307,982.39	6.47	0.00	92,959,813.70
Use	259,377,593.67	231,976,277.36	11.81	3,261,252.43	256,116,341.24
Utility Gross Receipts	401,161,833.67	355,281,502.78	12.91	2,844,410.39	398,317,423.28
Utility License (2.2%)	107,293,804.51	103,855,864.81	3.31	0.00	107,293,804.51
Total	\$8,371,414,233.31	\$7,622,125,094.60	9.83	\$527,525,979.34	\$7,843,888,253.97

*The category, Miscellaneous Taxes, includes: Agents Occupational License, Automobile Dismantler License, Automobile Reconditioner & Rebuilder License, Illegal Drugs, Motor Carrier Mileage, and Playing Cards.

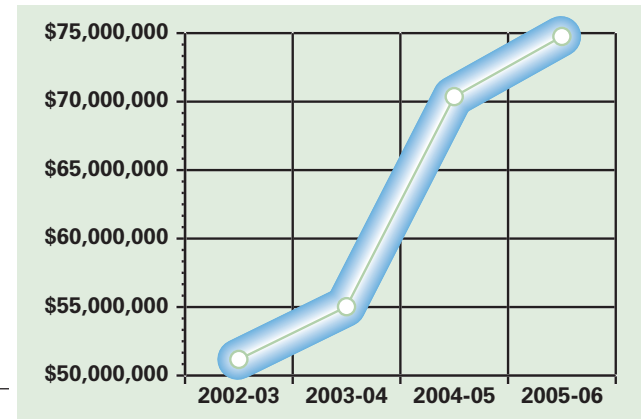
**Property Tax as reported to the Comptroller; refunds made by local jurisdictions are not reflected.

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2006	\$146,360,530
Controlled Substance as of Sept. 30, 2006	\$ 2,309,941
TOTAL	\$148,670,471

Delinquent Taxes Collected

	2002-03	2003-04	2004-05	2005-06
Phone Power Collections	\$ 32,720	\$ 0	\$ 0	\$ 0
Assessment Collections	\$27,211,410	\$32,042,410	\$42,132,080	\$48,104,257
Field Collections				
Auburn/Opelika	\$ 1,502,208	\$ 1,085,742	\$ 3,307,489	\$ 2,471,010
Birmingham	6,526,068	8,110,041	7,402,116	6,840,593
Decatur	2,653,108	2,003,850	3,054,733	2,933,740
Dothan	2,003,516	2,674,477	3,049,087	3,894,738
Gadsden	2,542,911	2,337,308	2,971,273	1,936,886
Mobile	3,632,769	3,459,593	4,136,121	3,542,959
Montgomery	3,217,510	2,032,040	2,305,803	2,843,927
Tuscaloosa	1,854,688	1,280,997	2,006,854	2,190,074
Subtotal for field	\$23,932,778	\$22,984,048	\$28,233,476	\$26,653,927
TOTAL	\$51,176,908	\$55,026,458	\$70,365,556	\$74,758,184



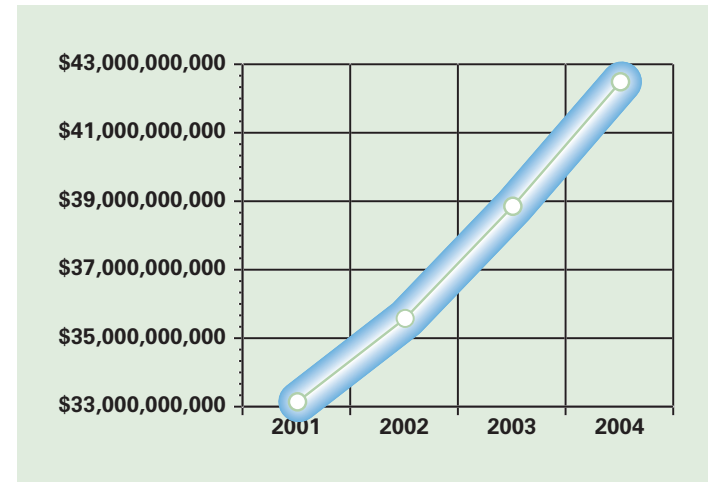
Net Taxable Assessed Valuation by County

Real, Business Personal, and Motor Vehicle Property (State)
October 1 lien date

County	2001	2002	2003	2004	County	2001	2002	2003	2004
Autauga	\$ 337,785,137	\$ 500,468,710	\$ 524,464,740	\$ 512,286,990	Etowah	\$ 744,057,823	\$ 605,384,800	\$ 617,884,440	\$ 642,219,770
Baldwin	2,021,962,931	2,367,406,186	2,424,380,131	3,011,316,049	Fayette	91,291,380	100,546,040	102,327,870	107,257,945
Barbour	163,365,820	165,127,440	178,501,320	202,502,740	Franklin	150,679,240	155,576,840	164,490,060	164,993,517
Bibb	109,004,910	120,249,500	121,763,500	125,278,700	Geneva	110,374,597	115,989,800	119,067,143	127,241,756
Blount	249,697,420	279,524,440	283,498,820	293,517,225	Greene	104,194,350	116,146,940	108,971,135	109,941,373
Bullock	58,953,780	61,948,860	62,544,420	65,293,900	Hale	91,549,840	91,425,740	98,492,080	101,668,230
Butler	144,316,500	135,612,540	137,757,460	145,482,660	Henry	111,148,300	115,882,970	122,033,604	121,214,450
Calhoun	742,877,085	710,525,830	748,293,060	870,579,590	Houston	928,641,020	1,003,820,770	1,058,611,440	1,104,017,200
Chambers	210,489,945	226,783,760	217,560,120	231,057,550	Jackson	330,664,085	291,028,340	288,472,200	468,944,660
Cherokee	151,459,260	178,167,800	185,024,600	184,237,860	Jefferson	5,657,364,229	6,418,769,918	6,750,255,823	7,164,717,891
Chilton	234,940,210	270,863,475	280,495,200	332,930,785	Lamar	88,830,032	100,003,261	100,566,622	105,819,477
Choctaw	157,178,280	156,543,760	171,306,680	161,545,280	Lauderdale	471,917,300	499,269,190	501,404,410	519,466,315
Clarke	169,680,635	179,525,540	208,293,164	209,627,165	Lawrence	162,500,470	173,245,540	182,368,840	194,190,170
Clay	65,338,680	67,634,090	75,976,400	80,004,080	Lee	795,229,240	983,544,816	1,011,479,716	1,077,411,725
Cleburne	74,505,575	77,287,910	85,882,500	92,386,480	Limestone	360,564,600	375,154,160	396,269,570	472,010,270
Coffee	234,423,870	239,408,130	248,187,380	266,510,063	Lowndes	78,309,380	77,362,390	79,532,200	82,029,840
Colbert	296,451,440	328,690,180	345,064,840	355,155,770	Macon	91,992,700	89,146,760	92,063,900	104,520,880
Conecuh	95,899,656	85,345,040	99,681,291	99,747,940	Madison	2,069,090,860	2,121,943,440	2,155,238,340	2,622,963,980
Coosa	103,600,650	101,582,487	102,496,115	150,831,720	Marengo	175,974,010	192,550,340	191,833,890	194,455,440
Covington	299,469,100	307,845,260	312,891,460	315,091,620	Marion	163,056,380	173,939,578	181,528,626	197,211,480
Crenshaw	63,487,690	70,618,660	72,221,880	76,438,160	Marshall	544,533,650	533,391,000	555,163,020	633,672,510
Cullman	490,301,820	570,945,520	582,878,880	607,962,260	Mobile	3,046,266,880	2,950,201,640	4,824,018,186	5,017,942,290
Dale	212,014,120	222,398,180	226,621,210	242,887,750	Monroe	163,283,775	161,567,334	176,695,730	184,539,300
Dallas	228,588,790	242,394,060	250,286,000	264,535,180	Montgomery	1,733,514,620	1,887,369,400	1,997,713,363	2,201,270,885
DeKalb	297,743,990	304,926,900	316,568,687	332,822,794	Morgan	900,471,110	974,413,140	983,356,640	1,000,281,735
Elmore	489,465,790	510,959,050	578,708,690	628,395,220	Perry	57,909,540	62,939,500	61,839,920	63,779,630
Escambia	249,345,315	246,598,211	250,205,922	265,487,475	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



*Note that property tax collections and assessments shown are those for the 2006 fiscal year. In previous *Annual Reports*, the following fiscal year property tax collections and valuation totals were shown. Because of time constraints in meeting the ADOR's reporting requirement, FY 2007 property tax collections and assessed valuation totals will not be included in the FY 2006 report.

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

*Note that property tax collections and assessments shown are those for the 2006 fiscal year. In previous Annual Reports, the following fiscal year property tax collections and valuation totals were shown. Because of time constraints in meeting the ADOR's reporting requirement, FY 2007 property tax collections and assessed valuation totals will not be included in the FY 2006 report.

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

Industrial Exemption Assessed Value

Oct. 1, 2004 lien date

	State	County	School	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	School	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	School	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

*Note that property tax collections and assessments shown are those for the 2006 fiscal year. In previous *Annual Reports*, the following fiscal year property tax collections and valuation totals were shown. Because of time constraints in meeting the ADOR's reporting requirement, FY 2007 property tax collections and assessed valuation totals will not be included in the FY 2006 report.

Abatements Assessed Value (Ad Valorem)

Oct. 1, 2004 lien date

	State	County	School	Municipal		State	County	School	Municipal
Autauga	\$ 4,097,380	\$ 4,097,380	\$ 0	\$ 4,097,380	Etowah	\$ 23,701,660	\$ 23,701,660	\$ 0	\$ 21,673,780
Baldwin	2,772,800	2,772,800	0	20,960	Fayette	1,522,980	1,522,980	0	1,522,980
Barbour	5,577,840	5,577,840	0	3,931,800	Franklin	5,676,283	5,676,283	0	1,535,822
Bibb	0	0	0	0	Geneva	3,243,780	3,243,780	0	2,983,340
Blount	83,380	83,380	0	0	Greene	0	0	0	0
Bullock	0	0	0	0	Hale	8,907,220	8,907,220	0	0
Butler	3,009,640	3,009,640	0	3,009,640	Henry	1,458,780	1,458,780	0	0
Calhoun	18,121,140	18,121,140	0	15,579,520	Houston	18,382,100	18,382,100	0	14,036,460
Chambers	38,551,730	38,551,730	0	1,906,040	Jackson	42,493,160	42,493,160	0	22,971,180
Cherokee	18,390,840	18,390,840	0	18,390,840	Jefferson	111,349,782	139,591,160	0	157,302,110
Chilton	21,218,640	21,218,640	0	21,218,640	Lamar	2,237,783	2,237,783	0	2,237,783
Choctaw	20,890,720	20,890,720	0	0	Lauderdale	9,690,560	9,690,560	0	9,464,080
Clarke	53,024,500	53,024,500	0	44,679,120	Lawrence	8,343,620	8,343,620	0	0
Clay	381,440	378,740	0	381,440	Lee	49,166,720	49,166,720	0	48,602,220
Cleburne	0	0	0	0	Limestone	32,644,360	32,644,360	0	28,498,120
Coffee	6,792,000	6,792,000	0	6,763,280	Lowndes	1,401,580	883,374	0	218,794
Colbert	0	0	0	0	Macon	3,069,960	3,069,960	0	2,922,640
Conecuh	7,655,900	7,655,900	0	2,436,020	Madison	219,001,340	219,001,340	0	218,341,640
Coosa	2,103,660	2,103,660	0	0	Marengo	0	0	0	0
Covington	7,077,200	7,077,200	0	6,659,620	Marion	8,427,740	8,427,740	0	10,952,600
Crenshaw	19,325,000	19,325,000	0	17,623,780	Marshall	21,827,380	21,827,380	400,120	21,325,080
Cullman	42,788,780	42,788,780	0	28,300,240	Mobile	196,920,060	196,920,060	0	0
Dale	6,952,160	6,952,160	0	6,872,840	Monroe	9,095,900	9,095,900	0	2,050,000
Dallas	9,066,380	9,066,380	0	6,786,840	Montgomery	61,840,160	61,840,160	0	49,956,860
DeKalb	13,684,820	13,684,820	0	13,594,080	Morgan	283,919,240	283,919,240	0	109,585,920
Elmore	17,294,920	17,294,920	0	382,340	Perry	0	0	0	0
Escambia	14,506,500	14,506,500	0	7,456,440	Pickens	2,160,260	2,160,260	0	2,160,260

ALABAMA DEPARTMENT OF REVENUE

	State	County	School	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

*Note that property tax collections and assessments shown are those for the 2006 fiscal year. In previous *Annual Reports*, the following fiscal year property tax collections and valuation totals were shown. Because of time constraints in meeting the ADOR's reporting requirement, FY 2007 property tax collections and assessed valuation totals will not be included in the FY 2006 report.

Office of the Ex-Officio Land Commissioner

Land Sales

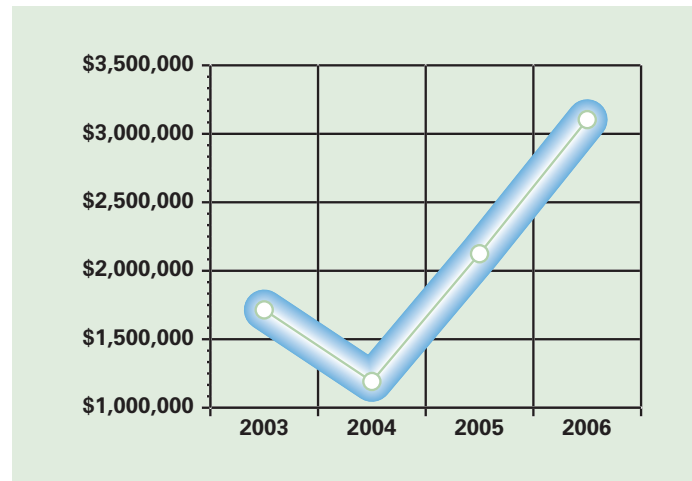
Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
2003	7,488	\$36,975,301	5,498	\$5,855,487.21	455	\$788,381.98	848	\$926,008.41
2004	5,244	\$30,779,198	5,121	\$4,509,235.12	336	\$678,556.21	475	\$513,051.91
2005	3,768	\$16,510,737	3,906	\$5,787,216.10	546	\$1,151,363.80	717	\$972,983.59
2006	3,911	\$19,816,061	3,153	\$5,197,011.66	584	\$2,621,048.37	484	\$482,705.28
TOTAL	20,411	\$104,081,297	17,678	\$21,348,950.09	1,921	\$5,239,350.36	2,524	\$2,894,749.19

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

2003	\$1,714,390.39
2004	\$1,191,608.12
2005	\$2,124,347.39
2006	\$3,103,753.65



Income Tax Collections and Refunds

Income Tax Collections

	2002-03	2003-04	2004-05	2005-06
Individual Paid on Estimates	\$ 163,875,194.54	\$ 181,132,437.70	\$ 255,944,815.32	\$ 287,077,411.09
Withholding	\$2,060,160,958.08	\$2,179,389,736.44	\$2,338,653,401.69	\$2,517,901,605.63
S-Corp Shareholder Total	\$ 1,740,413.42	\$ 8,738,254.99	\$ 18,513,751.59	\$ 24,752,700.98
Collected as Additional Tax Due	\$ 230,553,542.39	\$ 283,385,615.64	\$ 341,406,406.12	\$ 389,816,885.77
Total Individual Gross	\$2,456,330,108.43	\$2,652,646,044.77	\$2,954,518,374.72	\$3,219,548,603.47
Total Corporate Gross	\$ 240,091,331.34	\$ 299,669,781.50	\$ 427,935,249.04	\$ 528,408,663.11
Total Income Tax Collections	\$2,696,421,439.77	\$2,952,315,826.27	\$3,382,453,623.76	\$3,747,957,266.58

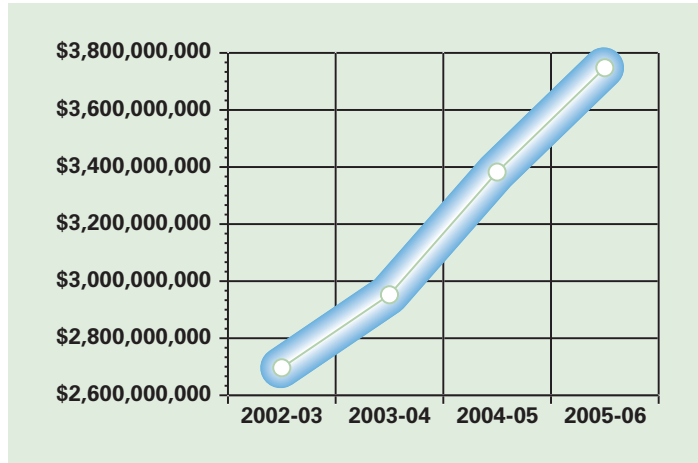
Income Tax Refunds

Fiscal Year	Total No. of Refunds *	Individual Refunds	Corporate Refunds	Total Refunds
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
2005-06	1,190,845	\$452,793,412	\$44,158,377	\$496,951,789

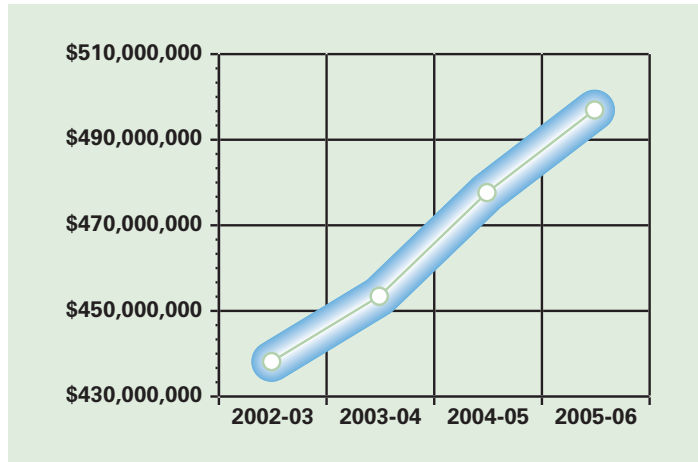
*FY 03, FY 04, FY 05, and FY 06 refund totals are detailed as follows:

	FY 2003	FY 2004	FY 2005	FY 2006
Individual Refunds	1,177,976	1,200,105	1,173,982	1,188,425
Corporate Refunds	2,187	3,850	3,005	2,420

Total Income Tax Collections



Total Income Tax Refunds



Total Refund Checkoff Donations and Voluntary Contributions for FY 2003-FY 2006

Voluntary Checkoffs Available on Alabama Returns

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

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

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

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

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

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

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

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

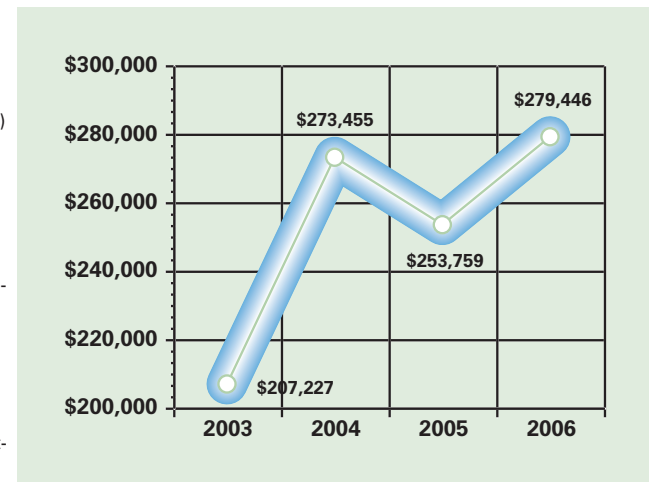
Foster Care Trust Fund provides the state's foster children with certain needs beyond the basic necessities of food, clothes and shelter provided by the Department of Human Resources. Such needs may include music or dance lessons, tutoring, school pictures, athletic equipment, or school field trips.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

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

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

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

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



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

Alabama Individual Income Tax Facts

Return Data

(Based on Tax Year 2005)

Individual returns filed	1,839,347
Number filed electronically	1,024,508
Number of joint returns	775,278
Number with paid preparer signature.....	1,151,969
Adjusted gross income.....	\$79,888,545,309.22
Number of returns itemizing deductions	1,175,021
Total Alabama tax liability shown on returns	\$2,307,703,171.02
Number of returns with tax due at time of filing	444,370
Amount of tax due.....	\$258,008,385.74
Number of returns showing overpayments.....	1,253,736
Amount of overpayments	\$529,777,248.72

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

Tax Year	No. of Returns	Collections
2000*	6,320	\$203,344
2001	6,540	\$219,276
2002	6,157	\$242,783
2003	6,447	\$271,348
2004	6,349	\$295,083
2005	6,132	\$282,142

*First available on 2000 Tax Year Returns

Contributions

Tax Year 2005

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund (1984)	2,256	\$ 18,602
Alabama Arts Development (1982)	1,663	14,981
Alabama Nongame Wildlife Fund (1982)	2,112	21,755
Child Abuse Trust Fund (1983)	4,561	60,414
Alabama Veterans' Program (1989)	2,746	37,103
Alabama Indian Children's Scholarship Fund (1990)	1,449	12,222
Penny Trust Fund (1990)	1,210	8,803
Foster Care Trust Fund (1992)	2,068	20,318
Mental Health Fund* (1997)	1,783	15,740
Neighbors Helping Neighbors Fund (1997)	1,489	20,616
Breast and Cervical Cancer Fund (2001)	3,399	40,125
4H Clubs (2003)	1,097	8,767
Total	25,833	\$279,446

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

Three new refund donation checkoffs will be available for the 2006 tax year: Alabama Organ Center Donor Awareness Fund; Alabama National Guard Foundation, Inc.; and the University of South Alabama Mitchell Cancer Research Institute.

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

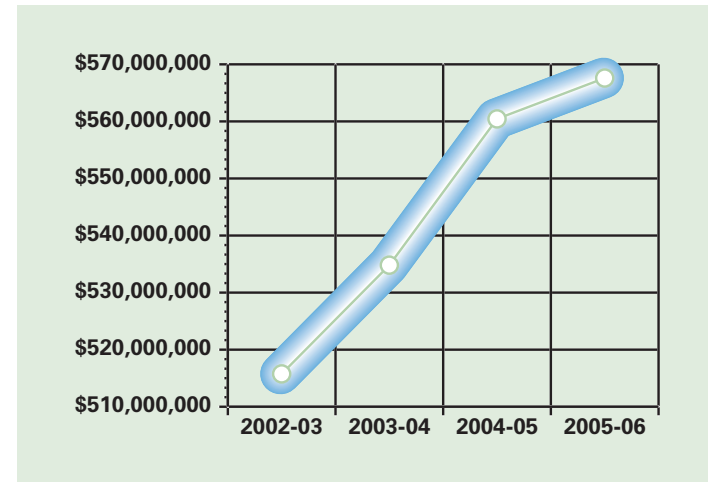
Estimated Fuel Tax by County

	2002-03	2003-04	2004-05	2005-06
Autauga	\$ 4,963,094.85	\$ 5,146,466.06	\$ 5,393,120.27	\$ 5,462,004.39
Baldwin	15,451,455.75	16,022,339.89	16,790,241.11	17,004,695.99
Barbour	2,510,687.49	2,603,449.73	2,728,225.03	2,763,071.53
Bibb	2,574,125.16	2,669,231.23	2,797,159.23	2,832,886.20
Blount	5,822,340.00	6,037,457.69	6,326,814.38	6,407,624.19
Bullock	941,249.93	976,026.25	1,022,804.17	1,035,868.03
Butler	2,554,010.78	2,648,373.68	2,775,302.05	2,810,749.84
Calhoun	14,993,466.74	15,547,429.58	16,292,569.82	16,500,668.15
Chambers	4,461,266.81	4,626,097.00	4,847,811.53	4,909,730.64
Cherokee	2,763,406.65	2,865,506.10	3,002,840.95	3,041,195.00
Chilton	4,617,024.33	4,787,609.29	5,017,064.60	5,081,145.51
Choctaw	2,027,942.32	2,102,868.60	2,203,652.59	2,231,798.95
Clarke	3,262,655.93	3,383,201.11	3,545,347.48	3,590,630.76
Clay	1,932,527.94	2,003,928.95	2,099,971.08	2,126,793.15
Cleburne	1,945,937.53	2,017,833.99	2,114,542.53	2,141,550.72
Coffee	5,462,859.89	5,664,695.89	5,936,187.25	6,012,007.74
Colbert	7,175,676.89	7,440,796.25	7,797,410.61	7,897,003.75
Conecuh	1,608,634.82	1,668,068.96	1,748,014.35	1,770,341.03
Coosa	1,458,550.58	1,512,439.57	1,584,926.13	1,605,169.74
Covington	4,886,247.60	5,066,779.53	5,309,614.62	5,377,432.15
Crenshaw	1,501,358.11	1,556,828.71	1,631,442.70	1,652,280.45
Cullman	9,770,432.18	10,131,419.83	10,616,987.47	10,752,593.90
Dale	5,979,129.03	6,200,039.60	6,497,188.33	6,580,174.26
Dallas	5,120,915.39	5,310,117.59	5,564,615.11	5,635,689.66
DeKalb	7,286,048.11	7,555,245.35	7,917,344.91	8,018,469.92
Elmore	6,704,278.29	6,951,980.91	7,285,167.87	7,378,218.34
Escambia	4,542,755.84	4,710,596.81	4,936,361.15	4,999,411.27

	2002-03	2003-04	2004-05	2005-06
Etowah	\$ 12,774,179.91	\$ 13,246,146.88	\$ 13,880,993.75	\$ 14,058,290.00
Fayette	2,442,092.29	2,532,320.15	2,653,686.43	2,687,580.88
Franklin	3,819,669.59	3,960,794.73	4,150,623.37	4,203,637.59
Geneva	3,331,766.89	3,454,865.51	3,620,446.53	3,666,689.01
Greene	1,047,495.13	1,086,196.88	1,138,254.94	1,152,793.40
Hale	1,666,914.95	1,728,502.37	1,811,344.15	1,834,479.70
Henry	2,127,998.48	2,206,621.53	2,312,378.08	2,341,913.14
Houston	10,793,686.90	11,192,480.70	11,728,901.70	11,878,710.16
Jackson	6,776,483.76	7,026,854.16	7,363,629.56	7,457,682.18
Jefferson	77,570,856.82	80,436,863.25	84,291,953.47	85,368,580.07
Lamar	2,102,210.81	2,179,881.08	2,284,356.05	2,313,533.19
Lauderdale	10,963,369.77	11,368,432.82	11,913,286.67	12,065,450.20
Lawrence	4,209,063.40	4,364,575.45	4,573,756.06	4,632,174.77
Lee	11,054,658.12	11,463,094.00	12,012,484.66	12,165,915.21
Limestone	7,700,198.08	7,984,696.90	8,367,378.74	8,474,251.85
Lowndes	1,388,408.12	1,439,705.56	1,508,706.20	1,527,976.29
Macon	2,358,024.49	2,445,146.30	2,562,334.60	2,595,062.25
Madison	32,943,231.91	34,160,383.79	35,797,585.39	36,254,813.29
Marengo	2,647,877.89	2,745,708.90	2,877,302.24	2,914,052.85
Marion	3,884,138.77	4,027,645.84	4,220,678.45	4,274,587.45
Marshall	10,515,695.83	10,904,218.70	11,426,824.19	11,572,774.34
Mobile	42,691,486.69	44,268,806.84	46,390,473.92	46,983,000.44
Monroe	2,921,227.19	3,029,157.62	3,174,335.78	3,214,880.27
Montgomery	24,976,389.32	25,899,190.68	27,140,458.84	27,487,112.80
Morgan	13,990,842.16	14,507,761.08	15,203,073.22	15,397,255.85
Perry	1,146,519.78	1,188,880.19	1,245,859.54	1,261,772.39
Pickens	2,414,241.61	2,503,440.47	2,623,422.63	2,656,930.54

ALABAMA DEPARTMENT OF REVENUE

	2002-03	2003-04	2004-05	2005-06
Pike	\$ 3,355,491.54	\$ 3,479,466.71	\$ 3,646,226.80	\$ 3,692,798.56
Randolph	2,756,701.86	2,858,553.58	2,995,555.22	3,033,816.22
Russell	5,727,957.13	5,939,587.66	6,224,253.74	6,303,753.58
St. Clair	7,588,279.60	7,868,643.37	8,245,763.13	8,351,082.88
Shelby	15,054,325.64	15,610,537.03	16,358,701.82	16,567,644.82
Sumter	1,515,283.45	1,571,268.55	1,646,574.60	1,667,605.62
Talladega	8,939,037.72	9,269,307.88	9,713,557.16	9,837,624.45
Tallapoosa	4,817,136.64	4,995,115.14	5,234,515.57	5,301,373.89
Tuscaloosa	17,218,426.86	17,854,595.18	18,710,310.74	18,949,289.88
Walker	9,262,415.10	9,604,633.07	10,064,953.44	10,193,508.97
Washington	2,459,627.91	2,550,503.65	2,672,741.41	2,706,879.24
Wilcox	1,341,474.56	1,391,037.95	1,457,706.10	1,476,324.79
Winston	3,140,422.38	3,256,451.40	3,412,523.05	3,456,109.81
TOTAL	\$515,753,388.00	\$534,808,901.72	\$560,440,639.28	\$567,598,918.06



Estimated Fuel Gallonage Sold by County

County	Gasoline 2004-05	Gasoline 2005-06	Motor Fuels 2004-05	Motor Fuels 2005-06
Autauga	24,709,364	24,527,744	7,576,958	8,092,449
Baldwin	76,926,930	76,361,497	23,589,117	25,193,982
Barbour	12,499,760	12,407,883	3,832,966	4,093,738
Bibb	12,815,592	12,721,394	3,929,814	4,197,175
Blount	28,987,220	28,774,156	8,888,733	9,493,470
Bullock	4,686,126	4,651,682	1,436,969	1,534,731
Butler	12,715,450	12,621,988	3,899,106	4,164,378
Calhoun	74,646,777	74,098,103	22,889,924	24,447,219
Chambers	22,210,953	22,047,697	6,810,837	7,274,206
Cherokee	13,757,952	13,656,828	4,218,782	4,505,803
Chilton	22,986,411	22,817,454	7,048,626	7,528,173
Choctaw	10,096,355	10,022,144	3,095,978	3,306,610
Clarke	16,243,525	16,124,131	4,980,966	5,319,841
Clay	9,621,323	9,550,603	2,950,313	3,151,035
Cleburne	9,688,084	9,616,874	2,970,785	3,172,899
Coffee	27,197,505	26,997,596	8,339,929	8,907,328
Colbert	35,724,970	35,462,382	10,954,818	11,700,119
Conecuh	8,008,782	7,949,915	2,455,838	2,622,919
Coosa	7,261,569	7,208,195	2,226,711	2,378,203
Covington	24,326,771	24,147,963	7,459,638	7,967,148
Crenshaw	7,474,692	7,419,751	2,292,063	2,448,002
Cullman	48,643,271	48,285,730	14,916,127	15,930,932
Dale	29,767,813	29,549,011	9,128,096	9,749,118
Dallas	25,495,093	25,307,697	7,817,896	8,349,780
DeKalb	36,274,466	36,007,839	11,123,317	11,880,082
Elmore	33,378,055	33,132,718	10,235,153	10,931,492

County	Gasoline 2004-05	Gasoline 2005-06	Motor Fuels 2004-05	Motor Fuels 2005-06
Escambia	22,616,656	22,450,418	6,935,243	7,407,076
Etowah	63,597,790	63,130,330	19,501,828	20,828,617
Fayette	12,158,250	12,068,884	3,728,244	3,981,892
Franklin	19,016,684	18,876,907	5,831,336	6,228,066
Geneva	16,587,602	16,465,679	5,086,475	5,432,529
Greene	5,215,080	5,176,748	1,599,169	1,707,967
Hale	8,298,936	8,237,937	2,544,812	2,717,946
Henry	10,594,496	10,516,624	3,248,730	3,469,754
Houston	53,737,668	53,342,682	16,478,289	17,599,374
Jackson	33,737,539	33,489,559	10,345,386	11,049,225
Jefferson	386,195,836	383,357,194	118,424,314	126,481,205
Lamar	10,466,109	10,389,181	3,209,361	3,427,707
Lauderdale	54,582,454	54,181,259	16,737,337	17,876,046
Lawrence	20,955,328	20,801,301	6,425,808	6,862,982
Lee	55,036,944	54,632,408	16,876,703	18,024,894
Limestone	38,336,362	38,054,579	11,755,583	12,555,364
Lowndes	6,912,357	6,861,549	2,119,627	2,263,834
Macon	11,739,708	11,653,418	3,599,901	3,844,817
Madison	164,011,840	162,806,310	50,293,110	53,714,756
Marengo	13,182,778	13,085,882	4,042,409	4,317,431
Marion	19,337,652	19,195,515	5,929,759	6,333,185
Marshall	52,353,656	51,968,843	16,053,891	17,146,103
Mobile	212,544,699	210,982,439	65,175,380	69,609,527
Monroe	14,543,681	14,436,781	4,459,720	4,763,133
Montgomery	124,347,957	123,433,966	38,130,451	40,724,622
Morgan	69,655,090	69,143,106	21,359,257	22,812,415

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2004-05	Gasoline 2005-06	Motor Fuels 2004-05	Motor Fuels 2005-06
Perry	5,708,087	5,666,131	1,750,346	1,869,429
Pickens	12,019,592	11,931,245	3,685,726	3,936,481
Pike	16,705,718	16,582,927	5,122,694	5,471,212
Randolph	13,724,572	13,623,692	4,208,546	4,494,871
Russell	28,517,323	28,307,713	8,744,642	9,339,576
St. Clair	37,779,162	37,501,475	11,584,722	12,372,878
Shelby	74,949,770	74,398,869	22,982,835	24,546,451
Sumter	7,544,021	7,488,570	2,313,322	2,470,707
Talladega	44,504,074	44,176,957	13,646,870	14,575,323
Tallapoosa	23,982,694	23,806,415	7,354,129	7,854,461
Tuscaloosa	85,724,008	85,093,914	26,286,681	28,075,072
Walker	46,114,047	45,775,097	14,140,557	15,102,597
Washington	12,245,553	12,155,545	3,755,015	4,010,484
Wilcox	6,678,692	6,629,602	2,047,975	2,187,308
Winston	15,634,970	15,520,049	4,794,357	5,120,537
TOTAL*	2,567,740,245	2,548,866,673	787,380,001	840,948,686

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

Motor Vehicle Fees

	2002-03	2003-04	2004-05	2005-06
IRP Fees ¹	\$47,827,719	\$42,429,534	\$43,398,387	\$31,345,481
Motor Vehicle Title Fees	\$21,971,530	\$21,907,128	\$23,157,143	\$23,127,702
Salvage (Rebuilt) Vehicle Inspection Fees ²	\$987,720	\$1,044,646	\$1,205,795	\$1,172,680
Registration Section				
Reinstatement Fee ³	\$0	\$337,900	\$770,200	\$639,100
Miscellaneous Tags ⁴	\$171,033	\$191,018	\$189,191	\$197,869
Subtotal	\$70,958,002	\$65,910,226	\$68,720,716	\$56,482,832
Registration Fees Collected through County Agents ⁵	\$140,484,088	\$141,765,103	\$148,939,559	\$140,022,708
International Fuel Tax Agreement Collections ¹	\$25,455,105	\$28,408,363	\$27,540,604	\$17,720,731
TOTAL	\$236,897,195	\$236,083,692	\$245,200,879	\$214,226,271

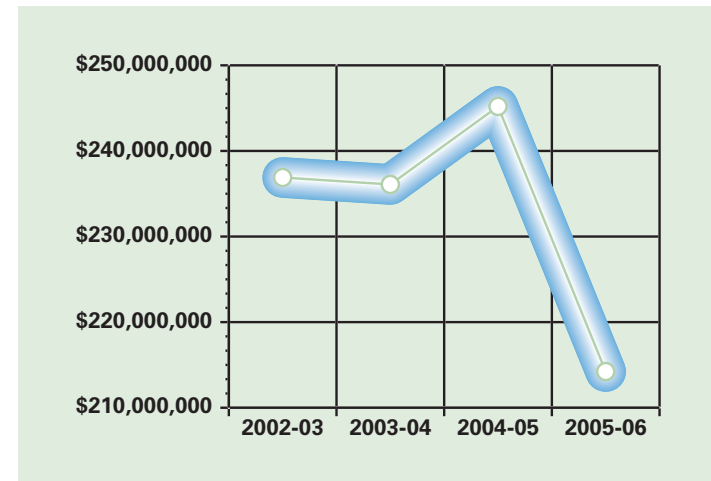
¹ FY 06 totals are net figures; gross figures reported in prior years

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

³ Reinstatement fees resulting from registration suspensions

⁴ Record search fees are included in the Miscellaneous Tags Revenue

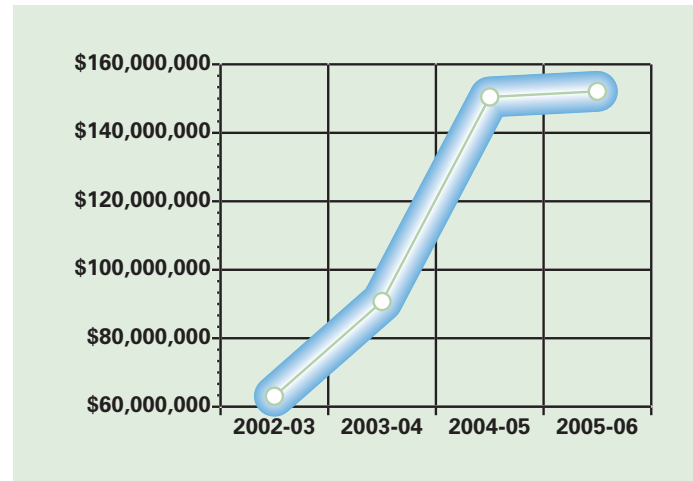
⁵ FY 06 total includes 21 percent distribution totals required by Section 40-12-270(a)(2)b, *Code of Alabama 1975*.



Tobacco Products and Utility Gross Receipts Tax

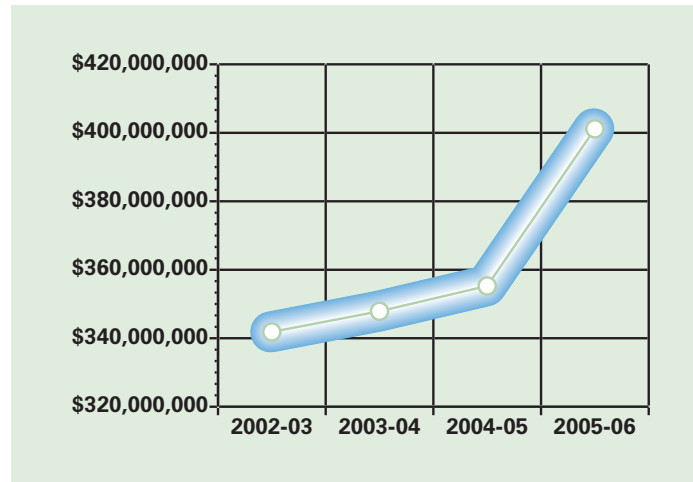
Tobacco Products

2002-03	\$ 65,609,342.38
2003-04	\$ 93,269,690.75
2004-05	\$153,024,113.56
2005-06	\$154,656,247.16



Utility Gross Receipts

2002-03	\$341,850,161.97
2003-04	\$347,884,032.35
2004-05	\$355,281,502.78
2005-06	\$401,161,833.67



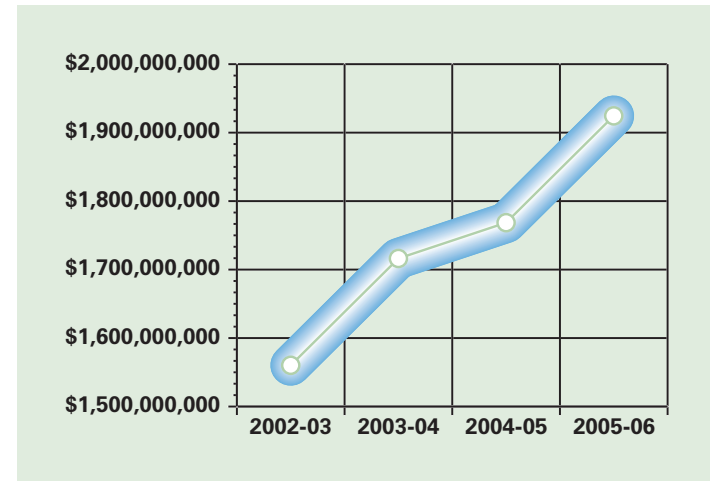
State Sales Tax Collections

	2002-03	2003-04	2004-05	2005-06
Autauga	\$ 4,538,655.27	\$ 4,880,552.29	\$ 4,944,751.62	\$ 5,321,756.15
Baldwin	31,072,436.69	34,925,493.57	37,845,940.04	46,458,580.69
Barbour	2,554,209.88	2,396,675.72	2,226,748.45	2,246,884.51
Bibb	1,396,936.46	1,480,840.79	1,597,429.28	1,869,046.88
Blount	6,598,054.63	7,146,728.11	6,878,845.47	8,765,781.53
Bullock	1,035,608.20	1,169,399.44	1,033,022.08	1,115,180.50
Butler	2,226,691.46	2,366,798.12	2,512,027.94	2,409,841.59
Calhoun	18,208,516.12	19,870,326.85	20,001,253.81	21,504,249.31
Chambers	3,513,651.02	3,554,968.37	3,237,047.35	4,046,259.97
Cherokee	2,896,206.50	2,871,606.30	2,749,279.07	2,749,289.19
Chilton	4,848,782.58	4,989,900.71	4,923,198.47	5,626,964.67
Choctaw	1,651,438.87	1,597,557.78	1,364,364.13	1,466,306.65
Clarke	3,299,463.46	3,490,981.79	3,788,002.80	4,303,577.57
Clay	1,580,016.38	1,678,888.40	1,582,177.43	1,730,561.70
Cleburne	2,328,459.64	2,690,813.18	2,889,156.71	3,552,821.39
Coffee	7,315,369.15	7,521,355.07	8,296,915.63	9,055,032.82
Colbert	12,447,303.24	13,007,607.25	13,066,618.76	14,232,998.21
Conecuh	1,007,473.91	1,217,423.24	1,331,586.98	1,332,244.51
Coosa	682,504.50	749,848.06	670,057.82	711,052.14
Covington	5,604,265.88	5,831,737.14	6,181,962.33	6,908,153.54
Crenshaw	1,682,110.45	1,621,259.12	1,612,978.57	2,050,167.09
Cullman	11,036,997.08	12,153,319.08	12,030,781.41	13,826,809.72
Dale	4,947,804.00	5,198,049.86	5,074,239.92	5,852,504.74
Dallas	5,213,798.10	5,037,158.79	5,281,446.51	5,672,027.14
DeKalb	11,592,154.34	11,831,897.53	11,774,705.35	11,986,794.82
Elmore	7,070,678.02	7,471,657.02	7,269,922.97	7,722,484.35
Escambia	5,575,362.57	5,704,559.12	7,060,726.28	7,653,137.92

	2002-03	2003-04	2004-05	2005-06
Etowah	\$ 18,285,022.17	\$ 18,741,745.35	\$ 18,368,321.22	\$ 19,600,838.80
Fayette	2,162,128.08	2,012,895.90	2,095,740.23	2,080,776.66
Franklin	3,137,780.11	3,817,023.91	3,248,502.23	3,370,027.07
Geneva	2,608,239.91	2,575,050.56	2,599,841.99	3,588,964.84
Greene	657,065.57	731,860.53	617,479.87	573,094.34
Hale	1,289,956.35	1,321,713.14	1,241,342.84	1,422,551.23
Henry	3,258,482.52	3,360,247.09	3,435,585.20	3,761,308.87
Houston	27,477,797.69	30,758,268.15	32,241,458.41	35,438,513.91
Jackson	7,367,921.98	7,358,354.92	6,788,872.24	7,267,637.41
Jefferson	254,160,148.67	256,659,407.51	256,432,465.37	261,592,139.23
Lamar	1,911,719.26	1,910,664.69	1,972,363.55	2,150,490.37
Lauderdale	13,001,983.95	13,886,602.60	12,959,102.86	14,296,107.18
Lawrence	2,587,444.72	2,466,678.05	2,269,735.03	2,387,782.88
Lee	17,627,461.12	18,395,534.34	18,782,678.31	21,205,214.18
Limestone	9,433,414.93	9,906,340.17	9,279,192.94	10,803,606.77
Lowndes	690,747.42	799,285.18	846,111.67	902,149.95
Macon	2,256,707.70	2,445,843.15	2,394,773.23	2,238,622.64
Madison	51,636,289.50	55,187,167.34	55,777,692.55	71,166,512.56
Marengo	2,648,851.25	2,657,679.69	2,730,621.85	2,684,069.54
Marion	3,634,288.35	3,771,741.08	3,814,930.16	4,346,300.96
Marshall	16,970,053.78	17,629,304.44	18,081,776.17	19,960,001.58
Mobile	65,184,985.91	69,075,940.33	75,661,277.77	99,015,277.46
Monroe	2,846,074.41	2,784,465.80	3,163,040.98	3,171,937.09
Montgomery	57,684,993.54	64,306,554.25	62,217,906.94	67,502,943.65
Morgan	19,310,516.72	20,446,001.77	19,723,931.74	22,130,497.96
Perry	913,291.72	915,146.42	900,610.55	917,194.72
Pickens	1,683,543.54	1,726,153.94	1,507,839.19	1,732,933.50

ALABAMA DEPARTMENT OF REVENUE

	2002-03	2003-04	2004-05	2005-06
Pike	\$ 5,648,821.28	\$ 5,777,226.48	\$ 6,763,388.10	\$ 8,506,897.09
Randolph	3,044,782.35	3,069,449.02	2,825,417.68	2,958,576.70
Russell	5,520,339.25	5,869,377.48	5,228,484.39	6,368,910.98
St. Clair	6,450,272.63	6,398,807.10	5,913,360.76	6,893,417.48
Shelby	30,733,156.00	34,746,715.26	33,669,952.07	40,100,481.79
Sumter	1,119,696.84	1,323,693.23	1,063,169.70	1,328,355.67
Talladega	9,819,608.85	10,076,983.55	9,972,996.65	10,405,850.33
Tallapoosa	6,419,740.46	6,774,004.40	6,814,297.32	7,623,492.11
Tuscaloosa	30,834,392.01	32,776,799.80	34,390,726.85	39,077,912.13
Walker	12,244,526.72	12,934,882.97	13,849,833.07	15,773,491.23
Washington	911,015.24	939,257.95	887,623.58	1,005,541.40
Wilcox	1,167,641.35	1,171,318.25	1,223,822.23	1,285,217.24
Winston	4,697,499.90	5,289,308.87	5,065,933.43	6,558,585.01
Out-of-State	659,519,445.25	770,399,897.30	805,912,910.64	847,296,127.80
*RA & MF Accts.	29,744,072.06	30,589,948.50	38,538,780.23	43,822,290.56
TOTAL	\$1,560,226,869.46	\$1,716,242,743.16	\$1,768,499,078.97	\$1,924,483,152.17



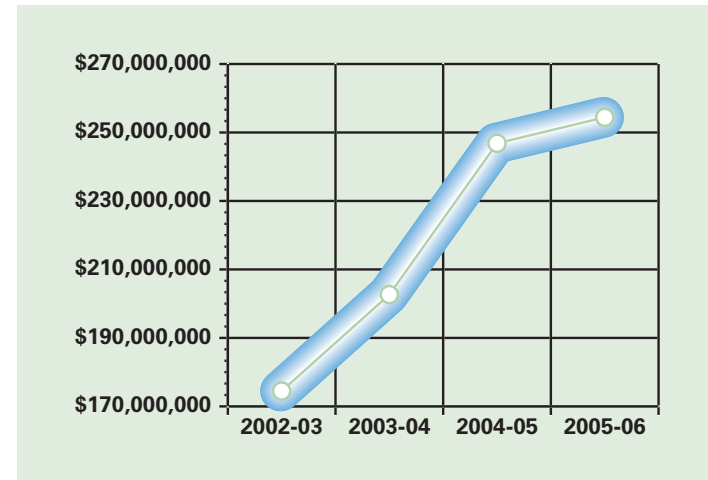
*Regulation A Direct Pay Permits and Motor Fuels Direct Pay Permit

State Use Tax Collections

	2002-03	2003-04	2004-05	2005-06		2002-03	2003-04	2004-05	2005-06
Autauga	\$ 89,827.38	\$ 82,032.04	\$ 136,976.69	\$ 225,356.17	Etowah	\$ 586,515.58	\$ 702,468.33	\$ 639,353.26	\$ 652,774.32
Baldwin	919,969.55	837,089.97	1,091,771.27	1,466,474.10	Fayette	54,286.71	29,283.28	36,762.71	30,756.43
Barbour	126,523.27	289,640.58	1,233,858.07	225,063.91	Franklin	115,779.86	130,332.86	179,578.26	190,848.57
Bibb	41,842.16	23,403.58	31,252.99	39,008.39	Geneva	34,582.30	27,484.43	58,137.00	71,240.00
Blount	150,361.80	121,028.91	103,747.27	70,699.71	Greene	20,380.86	9,085.74	38,212.26	14,539.59
Bullock	35,125.57	44,505.30	49,524.86	49,990.60	Hale	66,473.46	63,057.23	37,663.54	82,340.55
Butler	69,257.29	33,706.30	61,555.60	57,156.30	Henry	28,558.43	35,767.78	31,367.43	71,255.75
Calhoun	557,273.06	711,938.62	729,332.61	872,140.10	Houston	1,111,364.86	1,309,588.03	1,449,876.56	1,520,258.61
Chambers	360,711.25	406,108.33	495,503.58	742,654.54	Jackson	548,028.35	603,253.32	739,516.18	809,331.10
Cherokee	63,664.67	40,541.24	44,127.22	64,421.97	Jefferson	11,809,169.64	12,207,651.78	18,396,882.87	18,267,279.17
Chilton	-97,400.83	195,541.68	228,958.75	324,470.19	Lamar	61,169.44	76,909.98	133,193.41	182,534.78
Choctaw	27,840.63	22,035.06	26,125.35	107,360.52	Lauderdale	265,501.95	215,155.57	326,112.73	288,919.52
Clarke	60,956.86	122,449.57	194,392.42	253,133.32	Lawrence	25,384.25	28,471.97	37,754.70	79,987.95
Clay	111,584.38	128,909.12	155,925.11	277,687.50	Lee	545,581.83	381,111.46	383,379.48	822,303.42
Cleburne	16,655.76	9,574.15	3,925.56	75,881.54	Limestone	128,498.39	274,659.51	234,927.66	191,414.42
Coffee	131,186.26	132,225.89	201,866.71	126,026.74	Lowndes	3,597.38	3,552.67	18,778.56	5,385.51
Colbert	562,612.21	554,729.29	914,218.63	667,507.28	Macon	9,556.81	11,153.39	11,100.99	20,185.82
Conecuh	24,288.59	25,206.47	27,530.26	26,315.97	Madison	2,962,330.32	3,775,007.34	4,477,428.56	4,817,359.87
Coosa	28,457.44	17,570.35	54,213.87	28,149.25	Marengo	152,589.63	30,376.84	15,414.12	51,826.63
Covington	428,018.20	413,212.52	378,067.55	463,790.58	Marion	119,117.98	155,718.56	141,180.58	160,088.89
Crenshaw	14,407.25	28,627.22	26,481.38	78,097.17	Marshall	391,776.99	557,408.08	476,084.54	583,471.97
Cullman	382,528.81	366,075.89	335,703.25	629,721.05	Mobile	3,173,189.38	3,443,728.48	3,395,213.22	4,035,916.20
Dale	241,751.78	142,231.20	488,775.65	497,690.36	Monroe	144,221.59	194,616.60	376,233.93	413,044.58
Dallas	141,133.75	258,149.13	264,772.19	196,081.38	Montgomery	2,081,929.17	2,562,738.02	2,160,129.46	3,094,006.05
DeKalb	368,642.46	462,556.35	413,688.73	374,854.55	Morgan	1,106,758.02	1,575,544.86	1,802,118.63	2,352,721.39
Elmore	207,959.12	268,065.82	650,378.76	368,194.36	Perry	22,361.35	24,801.93	42,294.11	29,470.74
Escambia	586,515.83	638,442.62	503,449.75	567,396.85	Pickens	30,839.77	38,437.74	68,761.16	76,291.13

ALABAMA DEPARTMENT OF REVENUE

	2002-03	2003-04	2004-05	2005-06
Pike	\$ 366,024.50	\$ 193,187.30	\$ 186,315.41	\$ 210,819.65
Randolph	29,642.93	34,332.42	35,437.99	29,610.80
Russell	1,222,642.33	939,859.07	1,146,369.76	870,436.20
St. Clair	64,958.62	79,463.67	129,914.81	267,364.33
Shelby	648,812.69	936,235.90	935,372.19	1,288,026.85
Sumter	43,974.02	77,861.79	71,645.65	82,139.22
Talladega	634,358.39	1,023,286.52	1,752,437.60	1,365,024.91
Tallapoosa	624,995.92	2,497,985.66	644,430.28	411,374.96
Tuscaloosa	1,805,349.26	2,706,514.39	3,085,759.93	3,998,534.93
Walker	187,090.51	120,676.53	325,054.99	434,708.60
Washington	437,293.27	754,806.41	1,112,659.39	689,884.63
Wilcox	8,042.47	39,967.83	42,576.95	17,573.69
Winston	179,897.05	133,607.78	159,514.82	168,918.77
RA & MF Accts.	8,014.72	-15,133.68		
Consumers' Use				
Out-of-State	38,010,338.50	37,764,957.55	45,501,245.06	43,570,249.63
Sellers' Use				
Out of State	98,963,462.23	120,523,820.21	147,160,208.61	153,226,540.36
TOTAL	\$174,486,136.21	\$202,654,392.33	\$246,842,523.43	\$254,422,084.89



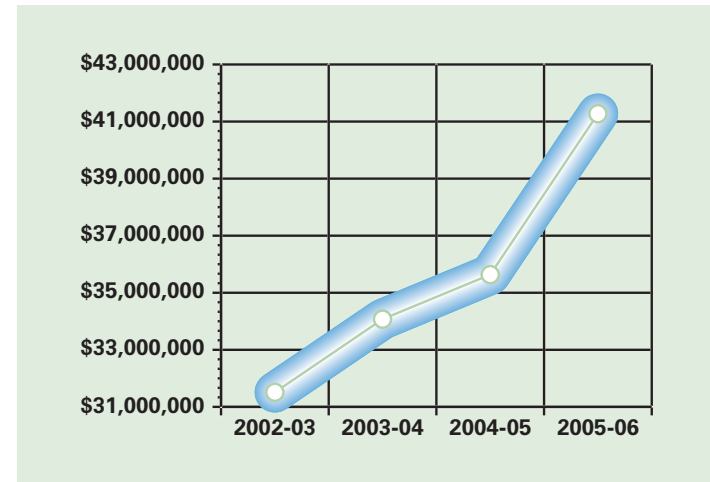
State Lodgings Tax

County	2002-03	2003-04	2004-05	2005-06
Autauga	\$ 155,262.97	\$ 156,743.82	\$ 154,014.66	\$ 199,964.25
Baldwin	8,363,303.00	9,653,604.87	7,813,114.57	9,795,065.83
Barbour	75,674.72	157,384.69	104,028.06	125,524.52
Bibb	55,798.10	55,744.96	70,204.50	66,444.14
Blount*	30,673.38	39,141.29	48,007.27	50,769.68
Bullock	12,619.12	16,221.82	9,439.53	6,297.82
Butler	128,295.14	153,561.56	173,369.39	176,206.87
Calhoun	527,972.11	545,911.42	559,022.09	728,852.23
Chambers	59,812.24	54,229.88	60,552.08	64,072.62
Cherokee*	45,483.04	42,469.29	45,516.96	70,345.01
Chilton	114,634.29	97,423.16	108,640.52	140,506.01
Choctaw	15,168.71	19,862.26	15,861.38	19,397.31
Clarke	84,435.44	79,884.01	153,293.65	135,241.29
Clay	2,943.97	2,627.03	2,587.80	2,086.28
Cleburne	6,593.90	5,648.89	6,027.02	18,105.55
Coffee	133,787.27	167,020.52	201,989.60	205,104.29
Colbert*	231,312.18	284,867.79	258,635.14	268,351.94
Conecuh	53,811.19	56,153.09	77,331.20	78,658.23
Coosa	6,028.45	6,806.96	7,317.43	10,255.04
Covington	91,584.95	94,084.79	137,823.12	121,167.10
Crenshaw	4,423.70	6,587.96	7,060.49	7,989.05
Cullman*	345,495.81	381,085.96	404,432.40	439,017.35
Dale	80,551.87	70,060.69	75,202.13	105,776.84
Dallas	494,766.13	512,187.93	609,140.49	519,553.52
DeKalb*	205,584.60	229,876.46	261,516.78	287,622.62
Elmore	254,140.26	230,460.07	287,222.74	352,146.65
Escambia	101,731.39	108,685.45	126,455.09	124,006.62

County	2002-03	2003-04	2004-05	2005-06
Etowah*	\$ 407,962.18	\$ 466,645.53	\$ 498,591.50	\$ 558,901.47
Fayette	6,006.28	5,282.64	5,209.75	10,781.04
Franklin*	45,031.31	61,995.26	60,515.76	60,710.26
Geneva	14,626.78	15,153.54	16,207.64	18,633.19
Greene	3,656.65	4,364.74	4,591.20	4,210.73
Hale	3,964.96	4,368.37	4,886.64	4,973.26
Henry	12,396.55	11,310.10	16,124.33	19,548.67
Houston	691,537.68	720,957.70	836,740.37	929,392.78
Jackson*	141,782.89	144,635.18	146,260.48	190,654.75
Jefferson	4,739,154.86	5,116,229.81	5,972,674.92	7,267,869.38
Lamar	4,423.34	4,317.73	3,266.18	3,822.15
Lauderdale*	291,742.51	300,730.23	373,549.81	596,239.11
Lawrence*	63,053.04	61,901.68	69,397.92	70,178.27
Lee	747,094.27	752,260.76	882,387.89	977,338.92
Limestone*	252,544.41	259,069.93	278,389.77	305,658.20
Lowndes	0.00	0.00	0.00	0.00
Macon	66,301.61	62,809.05	63,721.12	80,554.34
Madison*	2,757,276.76	3,047,342.14	3,234,337.99	3,634,916.36
Marengo	82,739.04	75,581.95	82,023.32	112,948.08
Marion*	63,750.01	64,100.99	75,788.96	76,347.42
Marshall*	378,587.71	392,179.35	446,404.56	477,704.11
Mobile	2,383,445.26	2,252,023.81	2,694,636.74	3,740,020.31
Monroe	63,392.55	59,086.20	127,004.08	102,843.33
Montgomery	2,063,411.46	2,402,853.87	2,400,258.66	2,492,652.95
Morgan*	650,540.35	671,557.56	728,288.52	776,422.86
Perry	9,170.77	7,320.67	8,327.32	11,734.92
Pickens	9,912.62	9,554.35	10,313.86	11,460.49

ALABAMA DEPARTMENT OF REVENUE

County	2002-03	2003-04	2004-05	2005-06
Pike	\$ 167,450.37	\$ 179,939.08	\$ 231,850.54	\$ 232,120.78
Randolph	26,540.04	32,373.05	34,522.49	33,231.73
Russell	183,808.08	187,579.68	203,902.31	206,063.02
St. Clair	167,327.64	225,529.10	325,500.12	328,293.34
Shelby	1,089,022.11	1,197,099.81	1,547,166.34	1,575,537.44
Sumter	59,623.49	65,117.49	73,159.29	81,794.24
Talladega	200,532.48	200,353.02	194,253.40	219,633.98
Tallapoosa	96,381.88	104,864.79	118,341.48	154,438.75
Tuscaloosa	1,148,745.02	1,275,940.21	1,535,584.21	1,457,432.00
Walker	117,992.07	127,417.76	126,759.09	172,046.57
Washington	2,557.09	2,328.11	3,199.24	4,652.91
Wilcox	31,281.79	29,110.22	34,536.00	29,041.91
Winston*	35,220.90	26,703.75	37,761.61	39,071.49
Out-of-State	548,995.72	216,759.98	349,990.92	85,779.67
Total	\$31,510,872.46	\$34,073,085.81	\$35,634,232.42	\$41,274,183.84



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

County Sales, Use and Lodgings Taxes Collected by the State

County	2002-03	2003-04	2004-05	2005-06
Autauga*	\$ 8,591,207.78	\$ 7,978,702.29	\$ 8,393,469.85	\$ 3,221,047.26
Baldwin*	141,420.39	51,151.57	49,673.40	40,610.49
Baldwin Co District	4,027,424.06	4,201,601.36	2,693,459.82	3,898,255.73
Barbour*	18,622.86	13,247.92	4,329.82	1,614.56
Bibb*	588.05	5,536.80	1,068.65	0.00
Blount*	3,088.01	2,061.29	0.00	39.56
Bullock*	1,276.04	21,740.79	17.38	0.00
Bullock Lodgings			6,691.73	6,158.11
Butler	1,432,848.70	1,574,074.02	1,784,290.48	1,860,962.75
Calhoun*	7,072.82	5,107.67	302.11	340.61
Calhoun Lodgings*		7.24	867.63	0.00
Chambers*	5,712.41	2,082,693.73	2,707,625.39	1,003,295.75
Chambers Lodgings*		15,833.65	61,575.88	19,999.21
Cherokee	2,900,143.26	3,641,574.40	3,804,161.09	3,841,099.35
Cherokee Lodgings	44,844.24	42,500.05	44,975.73	65,459.78
Chilton*	5,737.45	15,181.45	4,826.00	-191.02
Chilton Lodgings		71,581.79	88,148.25	131,110.90
Choctaw*	2,255.69	293.75	0.00	4.94
Clarke*	2,218.57	1,477.62	30.31	2.38
Clay*	1,064.16	777.65	866.46	51.59
Cleburne*	187.39	89.89	52.40	472.03
Cleburne Lodgings	48,555.44	52,352.27	55,878.10	74,825.96
Coffee*	16,300.46	2,503.64	3,789.84	1,891.59
Colbert*	11,960.94	3,929.22	2,596.24	737.22
Colbert Lodgings*				50.93
Conecuh*	194.36	2,631.83	229.35	168.79
Coosa	330,485.46	247,944.59	282,965.64	338,219.42

County	2002-03	2003-04	2004-05	2005-06
Coosa Lodgings	\$ 9,944.06	\$ 10,365.99	\$ 10,994.14	\$ 15,353.09
Covington*	18,380.09	6,926.44	2,725.19	4,723.67
Covington Lodgings*	0.00	6.04	0.00	0.00
Crenshaw	1,494,140.58	1,860,122.04	2,078,972.08	2,881,112.87
Cullman*	12,206.65	7,177.52	1,735.04	8,967.17
Dale*	12,838.97	3,820.09	5,057.70	1,844.91
Dallas*	10,611.70	2,080.77	25.73	150.74
DeKalb*	2,957.02	2,653.14	492.75	382.45
DeKalb Lodgings	67,767.68	76,657.98	89,546.50	94,747.87
Elmore*	7,431.82	4,657.80	757.14	6.05
Escambia*	866.55	610.74	7,153.60	0.00
Escambia ¹		118,524.02	598,195.89	1,775,481.54
Etowah*	49,039.12	20,534.47	4,614.54	707.58
Fayette*	1,778.93	573.92	0.95	29.49
Franklin*	1,973.16	2,205.45	70.06	158.69
Geneva	1,021,049.26	1,054,441.32	1,165,431.52	1,268,230.10
Greene*	303.59	677.32	0.00	2.94
Greene Lodgings	6,821.14	6,284.60	6,048.36	1,506.27
Hale*	152.21	3,340.13	0.00	0.00
Henry *	1,702.30	126.02	3.06	485.03
Houston*	15,257.28	9,808.70	504.39	1,322.88
Jackson*	9,525.11	5,379.58	7,418.30	6,042.84
Jefferson*	66,752.61	16,117.09	3,628.79	15,961.45
Jefferson Lodgings*		58.06	0.00	3.48
Lamar*	178.13	227.15	0.00	54.52
Lauderdale*	8,636.91	5,751.43	2,135.09	3,567.99
Lauderdale Lodgings	277,887.49	305,951.34	364,824.50	613,834.67

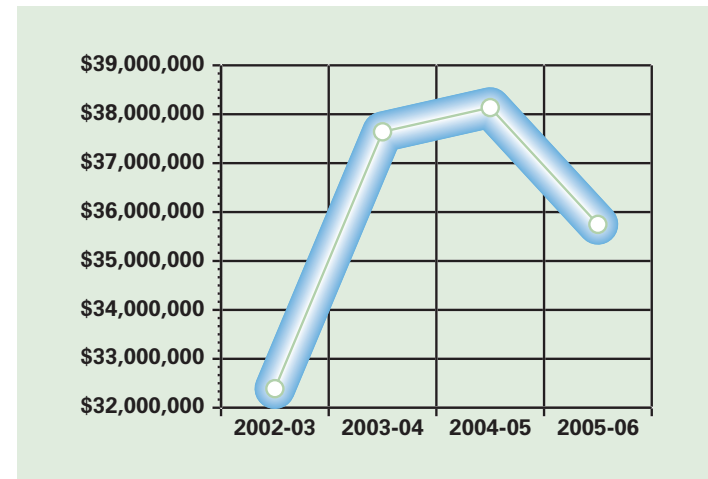
ALABAMA DEPARTMENT OF REVENUE

County	2002-03	2003-04	2004-05	2005-06
Lawrence*	\$ 12,067.26	\$ 6,409.24	\$ 4,098.86	\$ 4.07
Lee*	8,874.72	5,177.52	21,468.26	22,862.25
Lee Lodgings	413,829.13	438,616.44	507,261.04	556,454.26
Limestone*	111,891.68	8,928.49	5,286.67	3,448.36
Lowndes*	3,841.92	8,647.39	1,458.94	70.04
Macon*	1,057.07	2,103.34	0.40	0.00
Madison*	12,509.10	6,057.66	3,541.10	-1,460.07
Madison Lodgings		38,789.23	579,847.61	748,062.47
Marengo*	1,909.41	2,233.94	1,169.04	218.08
Marion*	7,518.82	1,860.29	3,862.71	8,304.99
Marshall*	30,693.62	238.86	461.18	2,779.29
Marshall Lodgings*	7.82	0.00	0.00	0.00
Mobile*	12,626.88	6,402.21	952.54	1,099.91
Monroe*	1,755.20	682.11	2,355.66	0.00
Montgomery*	21,466.92	8,103.03	57,046.26	18,544.04
Morgan*	5,674.69	1,884.90	3,262.10	14.22
Perry*	454.47	442.16	1.27	0.01
Pickens*	2,346.63	0.00	12,775.95	775.72
Pickens Lodgings	3,818.20	296.64	25.60	260.00
Pike*	5,251.23	4,640.93	12,894.98	2,161.26
Randolph	1,078,838.12	1,294,677.15	1,518,451.64	1,676,833.19
Randolph Lodgings		21,132.17	30,540.51	29,482.85
Russell*	48,003.78	35,322.62	5,835.00	2,980.98
Russell Lodgings*	17.20	2.01	0.00	417.29
St. Clair*	8,515.84	2,428.36	73.46	18.60
Shelby*	15,858.21	2,996.84	984.62	13,076.19
Sumter*	1,312.84	791.67	490.22	75.62

County	2002-03	2003-04	2004-05	2005-06
Sumter Lodgings*	\$ 2,716.62	\$ 1,579.25	\$ 701.12	\$ 0.00
Talladega	9,797,564.88	12,158,333.68	11,016,386.26	11,458,363.83
Tallapoosa*	2,733.98	2,526.74	696.10	0.98
Tuscaloosa*	62,472.35	6,553.64	886.79	292.61
Walker*	20,129.58	7,061.64	1,331.25	256.45
Walker Lodgings*				26.73
Wilcox*	163.28	4,441.58	210.80	299.30
Winston*	2,136.16	1,702.03	2.63	2,091.15
TOTAL	\$32,389,468.51	\$37,640,739.39	\$38,136,587.44	\$35,748,720.85

*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2006.

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



Municipal Sales and Use Taxes Collected by the State

City	2002-03	2003-04	2004-05	2005-06
Abbeville*	\$ 514.33	\$ 345.08	\$ 27.06	\$ 0.00
Adamsville*	744.84	323.96	0.84	0.00
Addison*	451.39	756.12	146.59	1,131.71
Akron	24,184.17	29,249.05	30,103.13	32,111.91
Alabaster*	371.10	4,948.55	1,279.41	80.65
Albertville*	7,556.03	5,125.00	173.01	1,041.20
Alexander City *	6,496.46	2,409.89	293.31	7.14
Aliceville*	18.18	854.29	0.00	0.00
Allgood	9,336.60	13,730.04	11,422.43	10,671.06
Altoona*	118.59	25.06	18.82	23.13
Andalusia*	1,921.12	7,577.19	875.38	0.00
Anderson	35,969.25	33,754.38	39,057.08	41,615.59
Anniston*	4,275.11	9,958.29	7,265.16	192.98
Arab*	6,985.27	5,885.18	8,959.25	337.00
Ardmore*	1.97	0.00	3,450.83	7,476.78
Argo	193,158.59	285,013.85	292,933.08	334,868.40
Ariton	65,955.49	53,480.27	58,837.39	65,388.10
Arley*	926.47	84.06	0.00	273.57
Ashford*	102.81	54.44	0.00	0.60
Ashland	512,144.55	608,474.57	615,835.21	708,701.52
Ashville*	153.78	68.27	0.00	18.26
Athens*	28,457.46	5,717.51	9,889.72	245.30
Atmore*	533.49	455.75	210.83	0.57
Attalla*	77.36	0.00	2,744.35	15.81
Auburn*	4,600.50	3,438.52	579.87	27.21
Autaugaville*	0.00	918.80	2.16	0.00
Baker Hill	74,312.78	64,335.96	107,936.35	117,833.65

City	2002-03	2003-04	2004-05	2005-06
Banks*			\$ 24.78	\$ 0.00
Bay Minette*	\$ 7,747.30	\$ 2,272.67	47.32	0.00
Bayou La Batre	876,573.78	834,181.48	851,906.66	1,076,097.61
Bear Creek	18,423.70	17,558.14	22,686.27	23,896.91
Beaverton*	8,128.47	13,721.15	2,872.01	57.70
Belk*	7,793.10	11,463.22	7,138.74	6,014.95
Berry*	1,317.73	11.11	0.00	230.40
Bessemer*	110,268.90	92,442.06	13,491.80	6,449.73
Birmingham*	153,071.83	15,061.51	1,719.92	32,353.64
Black	1,378.98	2,595.79	2,959.41	2,370.24
Blountsville*	794.87	403.05	0.00	0.00
Blue Springs	1,845.73	2,872.06	1,321.95	1,643.23
Boaz*	1,876.62	371.62	2,824.18	16.76
Boligee*	14,261.63	20,364.69	17,745.21	20,597.18
Branchville*	15.09	0.00	4,046.45	80.48
Brantley*	181.13	0.00	0.00	0.00
Brent*	48.91	0.00	0.00	0.00
Brewton*	525.15	488.75	366.79	193.79
Bridgeport*	0.00	267.53	0.00	0.00
Brighton	397,648.56	228,944.99	259,173.67	72,953.32
Brilliant*	0.00	0.00	0.00	0.00
Brookside	16,016.94	4,049.45	4,805.42	4,418.52
Brookwood*	154.33	45.96	0.00	0.00
Brundidge	62.61	0.00	191,509.51	416,058.86
Butler*	113.36	200.63	44.46	48.91
Calera*	1,385.67	176.26	3,110.07	8.68
Camden*	682.10	2,008.17	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2002-03	2003-04	2004-05	2005-06
Camp Hill*	\$ 73.04	\$ 195.81	\$ 34.58	\$ 0.00
Carbon Hill*	40.54	70.98	0.00	2,910.65
Carrollton	53,483.43	55,920.14	50,580.03	51,760.53
Castleberry*	39,707.98	32,877.39	42,458.45	48,926.21
Cedar Bluff*	297.02	297.14	0.00	0.00
Centre*	5,436.17	2,470.36	717.14	0.00
Centreville*	8.85	527.65	504.78	0.00
Chatom	652,935.86	681,063.03	720,748.12	789,051.28
Chelsea*	989.90	359.82	0.00	0.00
Cherokee*	920.63	65.84	2,427.41	79.52
Chickasaw*	2,741.83	20.46	135.52	0.00
Childersburg	1,289,306.36	1,334,464.02	1,354,115.33	1,460,137.22
Citronelle*	76.59	5,316.89	0.00	2.75
Clanton*	27,397.59	31,621.18	9,304.60	474.81
Clayhatchee*	6,701.39	5,380.36	5,258.73	236.60
Clayton*	242,559.53	287,542.07	149,705.78	197.67
Cleveland*	1.72	0.00	0.00	-50.00
Clio	91,792.60	85,936.30	101,191.01	102,343.56
Coffee Springs	3,448.65	3,267.92	2,911.74	2,622.74
Coffeetown*	0.00	1.58	0.00	0.00
Coker	35,936.84	39,307.35	35,764.04	32,505.22
Collinsville*	64.77	56.69	201.58	24.09
Columbia	131,160.31	139,583.40	145,004.67	192,617.32
Columbiana*	618.49	2,758.67	993.27	1,882.11
Coosada*	3.55	0.00	0.00	0.00
Cordova*	16.52	0.00	0.00	0.00
Cottonwood	128,615.03	152,188.15	137,152.73	149,238.26

City	2002-03	2003-04	2004-05	2005-06
Courtland	\$ 66,275.14	\$ 146,293.50	\$ 80,861.70	\$ 58,499.08
Cowarts*	401.58	57.12	0.00	0.00
Creola	272,496.41	245,115.42	292,315.55	328,265.28
Crossville*	696.45	300.96	0.00	396.05
Cuba*	46.84	0.00	0.00	0.00
Cullman*	260.15	813.53	915.34	1,186.58
Dadeville*	832.93	0.00	10.84	1.33
Daleville	1,050,274.29	1,100,298.92	1,182,746.05	1,957,614.31
Daphne*	745.86	1,389.00	2,725.76	140.58
Dauphin Island	288,167.72	339,368.83	469,007.21	556,829.47
Daviston	12,344.74	10,010.55	14,882.29	14,195.90
Deatsville	23,918.12	28,251.86	32,246.09	61,785.69
Decatur*	9,964.91	5,337.59	6,054.30	751.89
Demopolis*	1,251,822.54	7,632.39	5,531.53	1,748.27
Detroit	11,672.11	9,853.41	7,405.68	7,919.09
Dora*	6.14	0.25	1.45	0.00
Dothan*	19,766.43	25,161.22	2,112.71	1,566.58
Double Springs*	9.01	0.00	1.28	0.00
Dozier	21,378.29	26,567.66	32,767.02	29,851.61
Dutton	39,385.86	49,354.26	73,938.76	83,598.23
East Brewton	7.80	0.00	63.30	196,042.05
East Tallasse*	55,531.46	0.00	0.00	0.00
Eclectic*	40.51	19.72	0.00	43.04
Elba	832,396.85	1,027,367.67	984,619.79	960,259.05
Elberta*	450.25	864.27	1.99	0.00
Eldridge	13,924.37	10,971.48	11,806.96	18,346.59
Elkmont	80,535.96	83,118.78	107,240.66	144,309.67

ALABAMA DEPARTMENT OF REVENUE

City	2002-03	2003-04	2004-05	2005-06
Elmore*	\$ 49.74	\$ 306.86	\$ 120.83	\$ 0.00
Emelle	2,776.30	10,658.38	10,454.66	10,405.12
Enterprise*	21,768.89	5,544.67	12,112.23	1,745.92
Ethelsville*	263.13	0.00	0.00	0.00
Eufaula*	25,000.11	9,322.44	12,453.38	5,920.73
Eutaw*	216.48	0.00	0.00	0.00
Eva*	10.69	102.05	2.65	0.00
Evergreen*	3,294.69	2,787.03	0.00	0.01
Excel*	16,670.92	14,975.35	9,887.69	1.65
Fairfield	270.14	2,645.65	3,983,131.89	5,136,108.37
Fairhope*				6.84
Falkville	15.48	955.42	113,986.37	267,756.44
Faunsdale	19,404.76	20,835.12	18,615.36	19,132.98
Fayette*	886.80	670.99	0.95	0.00
Flomaton*	38.12	6.29	0.00	0.00
Floral*	5.25	3.90	78.85	0.00
Florence*	164,364.38	53,576.52	24,213.50	23,432.87
Foley	5,074,121.85	5,600,855.67	6,135,097.62	6,935,545.11
Forkland*	352.65	0.00	0.00	1.97
Fort Deposit*	90.72	26.57	7.00	4.00
Fort Payne	3,733.08	806.04	417.78	5,728,672.42
Franklin*	14,741.99	2,268.87	0.00	0.00
Frisco City*	78,361.15	82,965.87	53,902.88	5.49
Fulton*	122,848.26	147,393.93	154,047.19	64,999.78
Fultondale*	5,557.92	46,463.16	1,805.36	2,754.28
Fyffe*	166.66	536.87	0.00	0.00
Gadsden*	25,415.44	26,718.62	3,587.21	1,966.60

City	2002-03	2003-04	2004-05	2005-06
Gantt	\$ 48,655.70	\$ 27,525.65	\$ 25,489.45	\$ 35,790.22
Gardendale*	470.13	2,164.46	44.88	223.71
Gaylesville	14,733.68	14,269.67	14,745.45	12,754.90
Geiger*	1,861.58	3,319.59	3,480.23	2,383.93
Geneva	1,437,357.46	1,505,454.00	1,596,458.58	1,793,400.09
Georgiana	119,104.16	22,308.04	397,149.82	466,936.46
Geraldine	264,452.90	284,372.23	310,549.23	297,203.30
Gilbertown	152,183.91	249,274.84	205,141.97	220,656.73
Glencoe*	47.72	0.00	0.53	2.97
Glenwood	9,819.11	13,404.47	11,832.43	13,862.70
Goldville	6,446.48	7,026.47	7,078.49	6,935.38
Goodwater*	175,156.46	212,204.63	258,681.93	270,886.32
Gordo*	299.78	171.40	0.00	0.00
Gordon*	10,777.17	9,627.78	11,489.49	2,658.56
Gordonville*	2,175.18	1,654.07	1,341.97	41.70
Goshen	17,650.74	17,445.19	19,774.82	22,139.52
Grant	279,669.50	304,144.81	316,269.77	352,136.56
Graysville*	217.85	0.81	59.46	0.00
Greensboro*	1,029.71	2,874.31	0.00	0.00
Greenville	3,458,573.55	4,997,900.48	5,670,161.01	5,753,392.93
Grimes	30,780.00	32,883.34	31,379.99	32,147.59
Grove Hill	509,953.31	615,427.64	679,840.61	751,478.56
Guin*	0.66	3.12	0.00	0.00
Gulf Shores*	13,257.21	16,804.22	560.43	2,657.65
Guntersville	6,561,507.99	6,522,598.63	6,799,774.04	7,510,627.42
Gurley*	7.22	13.11	0.00	233.18
Hackleburg*	1.88	0.00	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2002-03	2003-04	2004-05	2005-06
Haleburg	\$ 0.00	\$ 1,089.34	\$ 3,740.21	\$ 1,139.87
Haleyville*	213.57	1,794.09	0.95	5,070.53
Hamilton*	399.49	71.46	2.33	499.51
Hammondville	15,530.03	12,681.82	17,836.56	21,881.96
Hanceville*	1.72	0.00	0.00	0.00
Harpersville	250,838.28	257,620.62	294,724.89	365,502.16
Hartford	450,999.58	505,439.70	622,101.62	579,845.84
Hartselle*	452.28	2,070.01	15.79	44.31
Hayden	18,237.38	20,846.75	24,170.76	31,831.22
Hayneville	64,827.26	153,554.66	171,659.99	171,872.27
Headland*	202.23	27.14	0.00	241.03
Heflin*	1,892.84	316.57	0.00	0.00
Helena*	860.92	205.81	3.11	426.13
Henegar*	1.27	130.48	0.53	144.71
Hillsboro*	477.53	0.00	0.00	0.00
Hobson City	12,194.68	11,661.93	16,021.81	32,797.96
Hodges*	4.26	0.00	0.00	0.00
Hokes Bluff*	5.32	0.00	1.10	0.00
Hollywood	46,459.53	57,971.57	69,523.71	72,170.70
Homewood	22,027,790.59	23,143,388.87	23,863,103.60	26,942,983.21
Hoover*	10,102.48	189.07	324.48	213.58
Hueytown*	2,141.69	925.87	1.25	107.52
Huntsville*	35,885.06	25,282.76	139,828.63	40,150.83
Hurtsboro*	86,109.48	81,333.76	79,679.77	840.85
Hytov	1,920.10	1,876.93	4,344.58	2,927.15
Ider*	109.24	74.37	0.00	0.00
Indian Springs*	0.00	0.00	0.00	0.00

City	2002-03	2003-04	2004-05	2005-06
Irondale*	\$ 1,005.50	\$ 13.83	\$ 13.86	\$ 0.00
Jackson*	766.94	4,101.78	35.15	84.00
Jackson's Gap*	229.57	0.00	0.00	0.00
Jacksonville*	655.12	9,640.75	14.35	3.22
Jasper	7,729,312.48	8,182,112.69	8,611,261.02	9,251,511.46
Jemison*	6.50	16.33	0.00	0.00
Kansas	1,595.80	235.65	1,249.39	186.20
Kennedy*	253.09	0.00	0.00	0.00
Killen	500,090.90	542,710.86	548,953.48	569,764.87
Kimberly*	187.88	186.59	0.00	0.00
Kinsey*	157.16	21.84	32.20	6.57
Kinston	47,058.64	53,899.64	49,981.60	58,905.59
LaFayette	461,907.37	467,730.26	591,656.47	810,004.68
Lake View*	24,835.76	626.91	12.98	0.00
Lanett*	1,235.45	4,532.51	30.98	22.51
Langston		539.38	1,569.58	3,498.94
Leeds*	1,423,310.03	13,799.86	5,763.98	205.09
Leesburg*	1,255.53	140.61	321.20	0.00
Leighton*	116.32	24.56	39.16	25.50
Level Plains	51,481.88	58,577.74	79,340.18	69,259.30
Lexington*	59.26	2.74	0.00	32.39
Lincoln	1,633,499.10	1,588,903.67	1,634,292.30	1,937,339.83
Linden*	244.69	0.00	0.00	0.00
Lineville*	36.84	13.45	0.86	0.00
Lipscomb*	310.55	0.00	0.00	0.00
Lisman	11,261.05	18,705.09	25,701.84	23,870.70
Littleville*	7.06	0.00	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2002-03	2003-04	2004-05	2005-06
Livingston*	\$ 82.93	\$ 204.66	\$ 0.65	\$ 17.98
Lockhart	11,179.72	12,271.67	15,008.99	10,218.17
Locust Fork	53,680.41	58,558.26	74,641.38	90,298.86
Louisville	87,835.20	101,492.41	95,055.88	92,213.51
Lowndesboro				25,571.29
Loxley*	6,469.52	456.39	39.44	-248.81
Luverne*	30.19	1,363.77	1,851.19	0.00
Madison*	1,068.20	720.06	23.58	217.47
Malvern	28,966.96	33,719.61	42,422.71	37,191.34
Maplesville*	24.20	0.00	0.00	0.00
Margaret	24,858.84	57,733.95	114,420.40	173,202.80
Marion*	22,720.84	1,227.47	4,528.28	687.75
McIntosh	133,282.48	199,101.28	356,288.79	404,270.01
McKenzie	18,201.29	39,726.85	46,557.06	52,409.56
Mentone	55,472.69	69,872.15	53,253.31	60,176.83
Midfield	2,012,927.82	2,284,818.64	2,208,614.81	2,072,776.08
Midland City*	285,164.68	68,089.85	1,057.37	647.49
Midway*		1,720.64	3,678.91	1,864.13
Millbrook*	214.22	933.51	672.22	2.10
Millport	127,306.41	124,187.77	133,363.77	139,473.79
Millry*	2,913.95	64.35	78.56	0.00
Mobile*	22,953.74	11,209.98	1,642.03	4,618.45
Monroeville*	88.77	671.01	491.21	7.68
Montevallo*	1,315.14	488.18	67.63	0.00
Montgomery*	11,750.70	7,296.21	952.77	3,942.53
Moody	1,452,098.14	1,782,022.47	1,913,093.47	2,000,558.14
Morris*	1.47	297.49	2,328.40	311.33

City	2002-03	2003-04	2004-05	2005-06
Mosses*	\$ 5,929.75	\$ 4,785.08	\$ 12,191.40	\$ 5,221.56
Moulton*	0.00	1,607.91	8.00	0.00
Moundville*	30.09	148.45	31.06	1.83
Mt. Vernon*	245.23	326.32	0.00	0.00
Mountain Brook*	2,234.08	251.45	0.00	14.46
Mountainboro	18,555.63	17,923.93	35,588.17	30,347.09
Mulga*	19.79	257.06	5.41	0.00
Munford	109,961.60	205,006.41	169,298.11	205,843.80
Muscle Shoals	8,908,606.42	9,468,784.23	9,646,487.05	10,290,371.21
Myrtlewood	2,038.45	3,487.11	4,951.83	8,745.82
Napier Field*	12,183.86	8.61	2.56	9.01
Nauvoo*	0.00	6.06	2.36	0.00
Needham	3,148.08	3,077.67	3,717.51	4,171.21
New Hope*	10.55	13.90	21.76	59.12
New Site	77,036.52	118,926.10	124,544.95	137,492.23
Newbern	4,822.72	5,850.25	5,846.61	6,211.08
Newton	342.23	173.51	8.02	55,644.98
Newville	30,080.83	30,243.27	24,731.83	26,713.45
North Courtland*	0.89	0.00	0.00	0.00
Northport*	1,176.59	1,865.02	1,269.35	14.04
Notasulga*	132,746.03	138,088.65	139,675.59	63,690.55
Oak Grove	309,952.08	321,439.61	358,887.75	365,649.84
Oakman	72,211.94	69,718.60	90,936.77	81,549.33
Odenville	314,032.34	317,071.96	354,617.19	493,336.00
Ohatchee*	21.89	0.60	0.00	0.00
Oneonta*	1,486.99	422.49	0.00	40.10
Opelika*	4,005.95	3,529.71	4,487.94	8,204.61

ALABAMA DEPARTMENT OF REVENUE

City	2002-03	2003-04	2004-05	2005-06
Opp*	\$ 2,116.34	\$ 929.55	\$ 626.11	\$ 22.00
Orange Beach*	183.53	2,301.77	18.78	1,081.49
Owens Cross Rds.	104,641.54	177,887.11	222,157.60	293,939.78
Oxford	15,723,526.78	17,430,153.95	17,216,382.49	20,173,995.80
Ozark*	3,401.10	2,096.19	31.78	74.26
Parrish*	45.29	175.74	0.29	0.00
Pelham*	1,314.19	1,672.74	844.07	38,806.13
Pell City*	7,074.18	563.42	109.75	1.57
Pennington*	78,951.19	236.81	7.18	11.87
Phenix City*	23,720.61	21,208.02	9,442.32	2,893.71
Phil Campbell*	2,334.32	35.64	0.00	0.00
Pickensville	13,633.28	11,547.20	13,043.25	14,476.43
Piedmont*	779.95	438.02	0.00	1,447.32
Pike Road	55,328.48	69,104.80	97,943.08	165,510.50
Pinckard	39,622.19	48,099.85	44,249.22	38,335.64
Pine Hill	110,247.11	124,264.75	152,429.20	166,625.97
Pisgah	20,894.88	20,730.64	21,077.83	22,625.30
Pleasant Grove	780,611.18	801,516.33	854,071.31	893,700.93
Powell*	0.00	924.70	0.00	0.00
Prattville*	12,531.27	6,559.26	212.65	3,606.26
Priceville*	0.00	0.00	9.65	0.00
Prichard	3,120,568.64	3,125,616.69	3,731,070.48	4,492,026.59
Ragland*	7.06	313.40	0.00	0.00
Rainbow City	3,537,870.65	3,832,840.80	3,452,812.41	4,121,340.05
Rainsville*	334.79	447.21	0.00	7.42
Ranburne	16.07	1.68	49,588.40	96,607.58
Red Bay*	109.38	2,606.70	0.93	0.00

City	2002-03	2003-04	2004-05	2005-06
Red Level*	\$ 181.31	\$ 41.47	\$ 57.63	\$ 0.00
Reece City	21,220.97	21,928.26	22,181.09	27,893.40
Reform*	4,283.59	890.28	60.92	263.56
Rehobeth*	41.16	0.00	0.00	-50.00
Repton*	42,499.36	41,388.61	47,591.98	7,490.56
Ridgeville	3,273.77	2,182.83	1,925.86	2,419.46
River Falls	69,871.93	86,412.39	104,544.25	109,648.96
Riverside*	18.60	0.00	0.00	0.00
Riverview	8,809.48	8,116.39	12,863.15	21,835.72
Roanoke	2,012,264.26	2,499,876.40	2,549,021.46	2,731,745.72
Robertsdale*	323.46	442.66	1,523.83	3.45
Rockford*	1,410.37	18.35	0.00	0.00
Rogersville	391,899.69	419,700.80	451,476.60	515,210.66
Russellville	3,105.57	3,043.27	54.64	3,190,207.99
Rutledge*	73.63	0.14	0.00	0.00
Saint Florian	64,784.29	94,965.20	106,151.90	128,875.77
Samson*	1,429.67	867.78	0.00	52.92
Saraland	5,322,910.36	5,831,539.07	6,403,499.37	7,455,363.48
Sardis City*	0.00	1,049.45	0.00	0.00
Satsuma	1,012.83	130.81	11.42	653,675.82
Scottsboro*	707.56	1,686.49	786.32	882.85
Section*	13.92	5.63	0.00	0.00
Selma*	11,088,379.82	1,041,177.70	19,957.83	6,844.18
Sheffield*	18,493.29	2,270.44	39,370.41	1,686.45
Shorter	2,142.19	181,261.91	581,365.42	954,156.46
Silas	40,468.96	48,966.69	47,321.07	52,938.28
Silverhill*	23.19	0.00	149.60	0.00

ALABAMA DEPARTMENT OF REVENUE

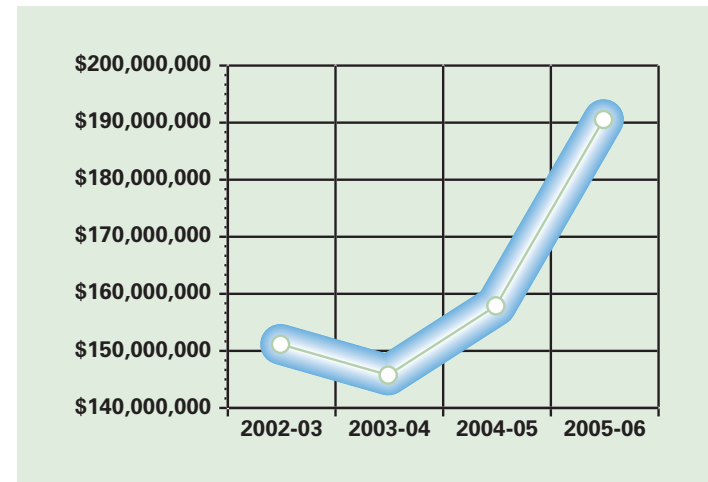
City	2002-03	2003-04	2004-05	2005-06
Sipsey	\$ 27,826.01	\$ 28,223.80	\$ 28,087.57	\$ 27,365.76
Slocomb	335,413.20	363,537.10	345,481.90	368,262.48
Smith's Station*		46,317.75	168.42	29.96
Snead	0.00	174,244.36	259,808.35	298,658.31
Somerville	32,827.35	60,058.97	61,750.71	75,212.85
Southside*	147.36	43.87	2.22	0.00
Spanish Fort*	734.23	128.87	46.97	0.00
Springville	413,790.53	778,347.17	902,334.69	1,604,335.51
Steele*	263.14	36.16	0.00	0.00
Stevenson*	390.22	1,623.35	0.00	0.00
Sulligent*	241.58	24.85	0.00	869.85
Sumiton*	211.03	29.24	20.65	0.00
Summerdale	263,485.27	536,208.67	823,024.83	865,865.24
Susan Moore*	11,057.49	9,806.85	9,675.89	4,151.62
Sweet Water	45,847.03	44,325.80	54,720.21	51,393.17
Sylacauga	5,707,746.23	6,815,438.58	6,531,679.80	6,777,040.49
Sylvan Springs*	58.71	0.81	0.00	0.00
Sylvania*	10.86	176.35	0.00	0.00
Talladega	5,050,438.98	5,296,232.90	6,990,684.02	7,435,908.67
Tallassee*	1,922,109.72	372,600.59	7,465.89	994.24
Tarrant*	3,348.01	3,369.44	0.00	0.00
Tation*	122,228.04	0.00	0.00	0.00
Taylor	88,765.89	90,377.63	100,333.92	98,012.65
Thomaston	22,425.84	23,095.05	32,372.18	36,013.04
Thomasville*	6,110.08	5,261.54	3,891.10	9.51
Thorsby*	2,403.27	311.81	570.52	0.00
Town Creek*	110.57	0.00	0.00	131.40

City	2002-03	2003-04	2004-05	2005-06
Toxey	\$ 17,115.52	\$ 15,585.60	\$ 18,204.56	\$ 19,512.81
Trafford	54,041.32	43,967.39	45,676.18	55,780.17
Triana	17,423.67	17,154.58	14,576.46	12,235.61
Trinity*	124.52	41.70	0.00	0.00
Troy	7,309.75	4,562.92	1,195,992.77	5,408,946.28
Trussville	12,697,106.57	13,953,291.58	14,942,274.64	16,213,515.23
Tuscaloosa*	5,942.45	6,357.04	2,531.05	57.48
Tuscumbia*	2,111.14	168.65	63.54	0.00
Tuskegee*	155.85	4,815.53	71.06	1,887.87
Union Grove	16,763.04	15,956.81	22,332.04	19,080.34
Union Springs*	0.00	8,383.52	23.41	0.00
Valley*	3,038.28	563.96	87.78	54,119.24
Valley Head	27,978.35	33,268.65	50,437.74	47,832.89
Vance	214,935.52	211,389.37	271,801.01	321,567.66
Vernon*	0.43	9.46	0.00	0.00
Vestavia Hills*	2,381.17	15,169.76	4,442.34	3,739.81
Vina*	8.50	1.70	0.00	0.00
Vincent*	1,792.67	0.00	0.00	0.00
Wadley	108,485.58	135,276.33	152,245.79	145,469.62
Waldo	8,724.30	8,232.03	16,864.13	17,666.05
Walnut Grove	56,897.36	58,795.84	60,240.75	69,152.43
Warrior*	93.77	6,760.25	0.00	715.88
Waterloo	4,328.11	3,324.37	4,572.65	5,501.70
Waverly	3,953.85	5,482.15	7,763.58	10,725.48
Weaver*	226,193.53	250,814.26	63,214.89	106.88
Webb*	0.00	5.70	0.00	0.00
Wedowee*	624.38	26.22	0.23	76.64

ALABAMA DEPARTMENT OF REVENUE

City	2002-03	2003-04	2004-05	2005-06
West Blocton*	\$ 5.53	\$ 1,664.20	\$ 1.01	\$ 0.00
Westover*				37.44
Wetumpka*	3,376,779.20	104,399.93	3,151.87	1,281.90
White Hall	6,018.84	7,864.78	14,823.52	17,303.47
Wilsonville*	0.00	0.00	84.47	0.00
Wilton	60,398.05	100,760.87	78,358.18	69,452.07
Winfield*	5,083.56	1,295.52	0.00	8.36
Woodland	48,462.91	47,090.23	40,118.32	42,723.99
Woodstock*	17.72	0.00	20.35	0.00
Woodville	16,231.94	16,499.32	18,631.40	21,251.49
Yellow Bluff	6,296.43	6,433.58	7,961.24	7,262.57
York*	102.09	13.46	0.00	9.30
TOTAL	\$151,148,438.82	\$145,761,062.86	\$157,891,060.24	\$190,539,604.58

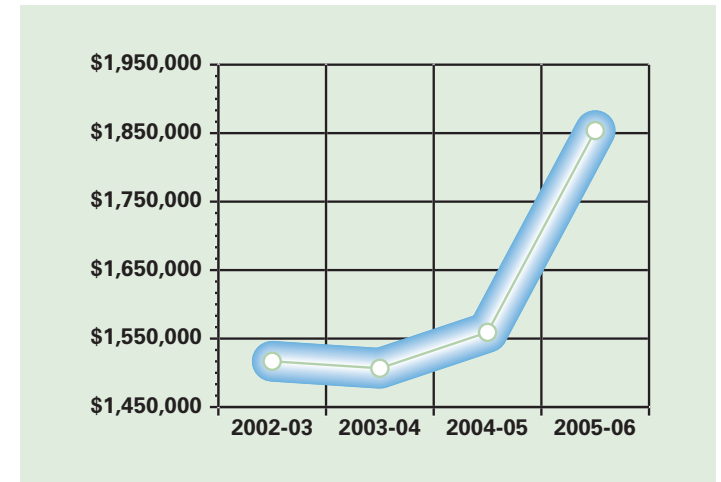
*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2006.



County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

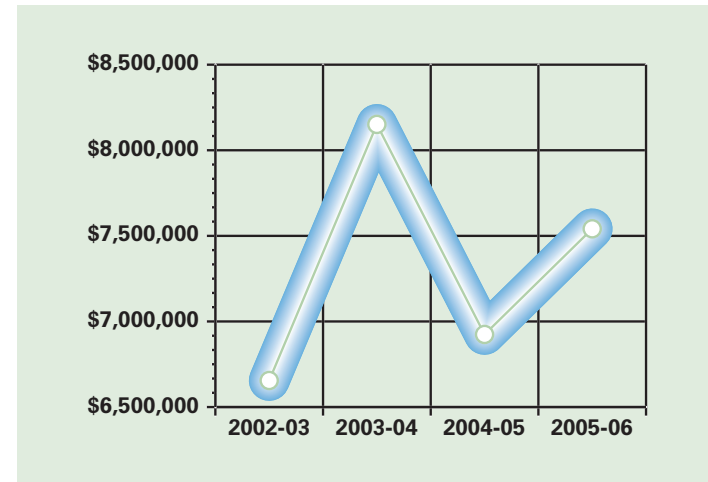
County	2002-03	2003-04	2004-05	2005-06
Cullman	\$ 475,512.00	\$ 448,250.95	\$ 453,790.94	\$ 447,851.70
Jackson	844,330.70	867,401.78	912,535.97	988,404.50
Lowndes	196,995.19	190,967.67	192,811.25	417,471.35
Total	\$1,516,837.89	\$1,506,620.40	\$1,559,138.16	\$1,853,727.55



County Tobacco Taxes Collected by the State

Net Distributions

County	2002-03	2003-04	2004-05	2005-06
Barbour	\$ 95,380.74	\$ 100,933.60	\$ 183,390.21	\$ 219,173.90
Bullock*	54,554.77	50,879.97	21,725.96	0.00
Chambers	346,577.15	760,390.94	665,557.37	790,470.86
Cherokee	202,481.09	225,600.67	217,118.03	249,758.52
Choctaw*	152,656.38	169,077.96	154,672.32	49,555.92
Coosa	35,487.35	34,798.77	35,087.59	40,439.53
Crenshaw	65,628.58	60,679.34	59,269.11	77,067.53
Dale*	206,685.45	197,263.87	194,968.40	64,098.80
DeKalb*	53,916.34	17,830.29	980.00	0.00
Fayette*	84,065.75	83,408.04	40,337.58	2,872.14
Franklin	183,742.12	188,866.12	165,238.19	189,153.17
Geneva	132,550.85	129,320.12	118,872.96	137,605.29
Henry	58,530.09	60,292.29	60,459.73	75,762.15
Houston	546,964.02	542,253.99	523,276.42	582,050.24
Jackson*	74,967.00	0.00	325.36	0.00
Limestone	309,661.98	302,337.48	307,631.83	321,557.44
Lowndes*	42,553.54	53,061.20	25,568.92	0.00
Marion	140,153.52	152,051.09	138,019.16	165,623.67
Mobile	2,942,774.34	3,920,230.74	2,941,840.01	3,364,093.49
Randolph	297,481.84	498,922.22	491,103.33	572,296.70
Talladega	474,006.16	457,487.65	465,817.33	515,016.99
Washington	116,445.74	113,753.78	111,690.71	124,587.42
Winston*	37,838.98	31,674.07	1,127.67	0.00
TOTAL	\$6,655,103.78	\$8,151,114.20	\$6,924,078.19	\$7,541,183.76



*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2006.

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 2003 through 2006.

Financial Institutions Excise Tax Distributions

	2003	2004	2005	2006
State General Fund	\$6,636,726.74	\$12,464,473.97	\$9,749,810.64	\$25,482,587.10
Cities	\$7,915,715.69	\$15,883,233.19	\$12,239,690.05	\$32,340,159.70
Counties	\$3,953,970.42	\$8,237,714.44	\$6,236,470.70	\$16,468,292.49
TOTAL	\$18,506,412.85	\$36,585,421.60	\$28,225,971.39	\$74,291,039.29

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2005, through Sept. 30, 2006

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%.

*Act 2006-655 amended the TVA In-Lieu-of-Taxes payment to Alabama by redistributing to the TVA-served counties 3 percent of the payment share designated for the State General Fund, beginning July 1, 2006.

TVA-Served Counties*		Dry Non-Served Counties	
Calhoun	\$ 106,759.60	Bibb	\$270,785.67
Cherokee	866,432.78	Blount	308,011.08
Colbert	5,361,065.50	Chilton	310,649.42
Cullman	3,844,651.32	Clarke	334,580.74
DeKalb	2,579,445.82	Clay	257,715.72
Etowah	151,479.10	Coffee	404,516.11
Franklin	1,712,893.48	Fayette	274,698.76
Jackson	8,466,257.06	Geneva	322,066.40
Jefferson	1,934,754.92	Lamar	272,312.57
Lauderdale	4,535,462.50	Marion	324,882.12
Lawrence	1,696,215.44	Monroe	294,590.92
Limestone	5,547,329.02	Pickens	298,461.91
Madison	15,656,771.10	Randolph	285,760.88
Marshall	5,209,571.15	Walker	454,904.98
Morgan	12,473,556.60	Washington	255,586.34
Winston	184,177.50	TOTAL	\$4,669,523.62
TOTAL	\$70,326,822.89		

State General Fund	\$18,394,127.48
Total FY 2005-06 Distributions	\$93,390,473.99

Summary of Excess Sales and Use Tax Discount Revenue

Distribution of Excess Sales and Use Tax Revenue

Sales Tax Timely-filing Vendor Discount Cap Lowered

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

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

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

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

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

Use Tax Timely-filing Vendor Discount Eliminated

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

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

Act 2001-669 provided that excess use tax revenues generated by eliminating the timely-filing discount are distributed to the Department of Conservation and Natural Resources during the period June 1, 2001, through Sept. 30, 2002. Effective Oct. 1,

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

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

The following table details a summary of the excess sales and use tax revenue reported to the state comptroller's office during Oct. 1, 2005, through Sept. 30, 2006.

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

Fiscal Year 2005-06	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-05	\$1,566,502.80	\$352,561.29	\$1,919,064.09
Nov-05	1,587,550.94	339,697.10	1,927,248.04
Dec-05	2,214,522.95	428,689.23	2,643,212.18
Jan-06	1,363,062.60	358,607.84	1,721,670.44
Feb-06	1,391,251.85	357,858.13	1,749,109.98
Mar-06	1,639,110.26	435,811.96	2,074,922.22
Apr-06	1,577,675.54	384,164.00	1,961,839.54
May-06	1,597,761.74	321,860.08	1,919,621.82
Jun-06	2,019,456.70	354,627.46	2,374,084.16
Jul-06	1,923,307.52	384,208.89	2,307,516.41
Aug-06	1,895,579.22	352,902.28	2,248,481.50
Sep-06	1,905,053.82	377,576.16	2,282,629.98
Annual Totals	\$20,680,835.94	\$4,448,564.42	\$25,129,400.36

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

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

- (1) Counties receive an amount directed under Section 40-14-43 plus .75% increase annually; balance to State General Fund.
- (2) Applied to credit of Alabama State Docks Bulk Handling Facility Trust Fund to meet annual interest and bond retirement requirements. Balance distributed as follows: \$300,000, Alabama Mining Academy; \$500,000, Jefferson County General Fund; \$500,000, Tuscaloosa County General Fund; \$200,000, Walker County Economic and Industrial Development Authority; remainder, General Fund.
- (3) Coal or lignite severed within police jurisdiction or municipal limits: 50%, municipality where severed and 50%, county where severed. Coal or lignite severed other than within police jurisdiction or municipal limits: 100%, county where severed.
- (4) Alabama Dry Cleaning Environmental Response Trust Fund.
- (5) Effective Oct. 1, 2000, any taxes collected from a financial institution that does not maintain an office in the State are distributed exclusively to General Fund.
- (6) 100% Special State Forestry Fund administered by the State Forestry Commission.
- (7) Gasoline has a total 16-cent per gallon tax levy comprised of a 7-cent levy, a 5-cent supplemental levy, and a 4-cent levy. 35/100 of 1% of net collections of the 12-cent tax levy (7-cent and 5-cent supplemental tax levy) goes to Conservation (60% to the State Water Safety Fund and 40% to the Seafood Fund). 60% of the 5-cent supplemental tax levy goes to the State Road & Bridge Fund. 40% of the 5-cent supplemental tax levy is distributed according to the 45%/55% distribution formula detailed below.
The balance of the 12-cent tax levy and the entire 4-cent tax levy are distributed as follows: (1) 45% to the State Road & Bridge Fund; (2) 55% to be shared by the counties and their municipalities as follows: (a) 25% of the net tax proceeds is distributed equally to 67 counties; (b) 30% of the net proceeds is allocated to the 67 counties based on population; (1) 10% of the counties' share received is allocated to each municipality within the county, based on a population ratio; (2) remaining portion is distributed to the county.
- (8) Department of Aeronautics.
- (9) Pursuant to Act 92-658, \$500,000 of the base state fee shall be allocated annually to the Alabama Legacy for Environmental Research Trust (ALERT) fund, which shall be administered by the Alabama Department of Public Health, for funding environmental research and industrial/business environmental education programs.
- (10) That portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to the Education Trust Fund.
- (11) That portion attributable to the use of gasoline shall be distributed in the manner of the gasoline tax. That portion attributable to the use of motor fuels (diesel) shall be distributed in the manner of the motor fuels (diesel) tax.
- (12) Of Alabama's share – 64.75% to State Road and Bridge Fund; balance distributed to counties and municipalities.
- (13) Prorated to participating states.

- (14) 75% of 4% tax to the General Fund.
25% of 4% tax to Alabama Bureau of Tourism and Travel.
50% of 1% tax to Alabama Mountain Lakes Association. 50% of 1% tax to Alabama Mountain Lakes counties.
- (15) Alabama Health Care Trust Fund.
- (16) \$1,500,000 – Education Trust fund; Alabama Revolving Loan Fund Authority Servicing Banks; remainder to General Fund.
- (17) Administrative cost to Public Service Commission.
- (18) Onshore Production:
25% – General Fund; 75% balance is distributed as follows: 66-2/3% distributed as follows: 25%, counties severed; 10%, cities severed; 50% of the first \$150,000 remaining to General Fund, 42.5%, counties severed, and 7-1/2%, cities; Remainder of 66-2/3%: 84%, General Fund; 14%, counties severed, 2%, cities; 16-2/3% – General Fund; 16-2/3% – Counties severed.
Offshore Production: 90%, General Fund, 10%, counties severed.
- (19) 1935 Act – 2 cents to the General Fund
1980 Act – 4 cents: 45%, State Road and Bridge Fund; 55% to counties (10% of which is distributed to the cities).
- (20) \$1,322,000 – Human Resources Fund; \$378,000 – Counties; Balance: 42% of the 2% tax on gross proceeds from sale of automotive vehicles goes to General Fund*; \$400 discount cap: No less than \$5 million annually – Department of Conservation and Natural Resources; balance – State General Fund. [*denotes a temporary share change (FY 2005 GF – 51.3%, ETF – 49.7%; FY 2006 GF – 60.6%, ETF – 39.4%).]
- (21) Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
- (22) 38.82% distributed as follows: 66.67% – General Fund; 12.12% – Special Mental Health Fund; 6.06% – State Public Welfare Fund; 6.06% – State Parks Development authority; 9.09% – IDA Bonds, Remaining to General and Mental Health Fund. 61.18% distributed as follows: \$2 million to counties to offset administrative expenses; balance – General Fund for Medicaid services.
- (23) TVA-served counties, 75%; Dry non-TVA-served counties, 5%. Beginning July 1, 2006, 3% of the General Fund's payment share designated to TVA-served counties.
- (24) 100% to the Alabama Underground and Aboveground Trust Fund.
- (25) Education Trust Fund, except for 42% of the 2% tax on gross proceeds from sale of automotive vehicles which will go to General Fund and repealed vendor discount which goes to the Foster Children's Program and the Department of Conservation and Natural Resources.
- (26) \$14,600,000, Special Mental Health Trust Fund; balance, to Education Trust Fund.

Department of Revenue Division / Section Abbreviations:

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