

State of Alabama
Department of Revenue



2007
ANNUAL REPORT



2007 Annual Report

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

Equal Employment Opportunity Policy

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

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

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

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

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2007 in Review

The Alabama Department of Revenue (ADOR) serves as the state’s primary tax-collecting agency, collecting a record \$8.7 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 \$6 billion of the department’s total \$8.7 billion collections.

At the close of the 2007 fiscal year, the department employed 1,260 full-time employees and operated under a \$118.6 million budget. Actual expenditures for the ADOR during the 2007 fiscal year totaled \$118.1 million.

Collection Summary Record Year-End Collections Top \$8.7 Billion

- The Alabama Department of Revenue closed out its 2007 fiscal year with record setting year-end collections totaling \$8.7 billion, with over \$7.1 billion collected through electronic means.
- Collected over \$3.5 billion in individual income tax, compared to \$3.2 billion during fiscal year 2006.
- Collected over \$256 million in local sales, use, lodgings, rental, tobacco, minerals, and fuel taxes.
- Collections through Alabama’s Voluntary Disclosure Program totaled \$2,688,979 for fiscal 2007. (Collections result from voluntary disclosure

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

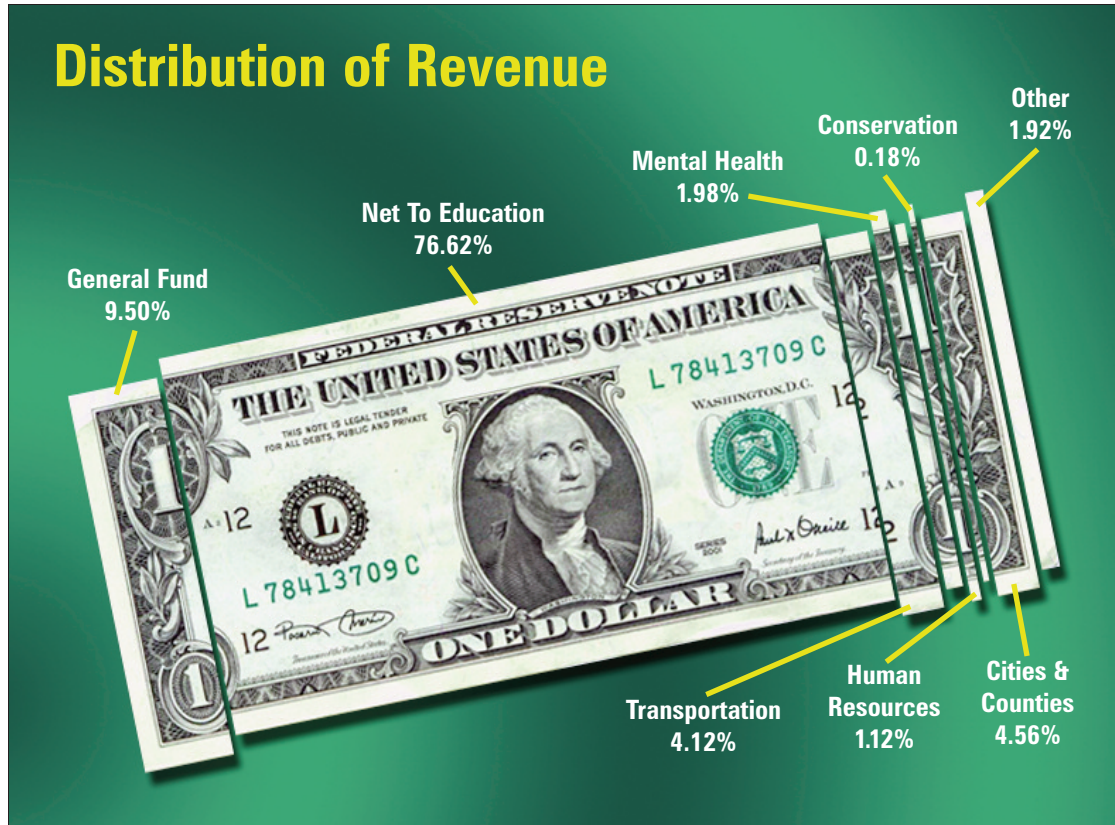
- Collections through Alabama’s participation in the Federal Refund Offset Program totaled \$21,549,972.16 over the last five years, representing 94,910 payments/offsets. Federal legislation passed by Congress in 1998 (P.L. 105-

ADOR Budget FY 2007

Expenditure Category	Fiscal Year 2007 Budget	Expenditures/ Encumbrances Year To Date 13th Acct. Period
Salaries	\$ 58,158,748	\$ 58,084,084
Fringe Benefits	19,429,012	19,375,423
Travel In-State	1,521,000	1,520,227
Travel Out-Of-State	818,000	817,668
Repairs And Maintenance	137,000	136,958
Rent	5,180,000	5,174,852
Utilities	4,715,000	4,712,625
Professional Services	17,975,000	17,873,459
Supplies	5,363,000	5,362,528
Transportation Equipment Operations	116,250	116,248
Grants And Benefits	1,502,567	1,151,972
Transportation Equipment Purchases	123,250	122,106
Other Equipment Purchases	1,150,221	1,149,814
Transfers	2,485,172	2,485,172
Totals	\$118,674,220	\$118,083,136

206) authorizes the federal government to offset federal tax refunds to satisfy state tax delinquencies. Alabama first participated in the Federal Refund Off-set program in 2003.

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



AG Opinion Clarifies Homestead Exemption; Offers Tax Refunds for Some

An Attorney General Opinion issued on Oct. 25, 2006, clarified the application of homestead exemptions for joint owners of property who are disabled and over 65 and offered some owners with a two-year window in which to claim a refund for taxes paid in error relating to this exemption.

Opinion No. 2007-008 followed a request from then-ADOR Commissioner Tom Surtees for clarification on the application of tax exemptions to jointly-owned properties for those owners disabled and for those over 65. The question was whether the various homestead exemptions on property jointly owned by two or more individuals should be prorated, based on an individual's ownership interest in the property, or applied to the entire value of the property if one of the owners qualified for the exemption.

The attorney general concluded: "Property owned by a person who meets the criteria necessary to claim a homestead exemption or the principal-residence exemption shall receive the full exemption, whether the person is a joint owner or the sole owner."

Sections 40-7-9.1 and 40-10-160, *Code of Alabama 1975* provide that refund applications must be filed with

the appropriate county tax assessing and collecting official within two years from date of tax payment.

Brenda Coone Named Motor Vehicle Division Director

Former ADOR Commissioner Tom Surtees announced the appointment of Brenda Coone as director of the Alabama Department of Revenue Motor Vehicle Division, effective Jan. 16, 2007.

As director of the Motor Vehicle Division, Mrs. Coone has the responsibility of overseeing the issuance of approximately 1.5 million certificates of titles and the registration of over four million vehicles annually. In addition, the Motor Vehicle Division is responsible for administering provisions of the International Registration Plan and the International Fuel Tax Agreement as they relate to interstate motor carriers, as well as certain enforcement provisions related to the state's mandatory liability insurance law involving private and commercial vehicles' registration status.

Mrs. Coone began her career with the ADOR in 1988 as a revenue examiner assigned to the Mobile Taxpayer Service Center, where she worked as a field auditor. Throughout her 18-year career with the department, Mrs. Coone held various auditor and managerial posts within the department. In 2005, she was named assistant division director of the Motor Vehicle Division and served in that position until her appointment as director.

Alabama Joins Multistate Voluntary Compliance Program Aimed at Abusive Tax Shelters

In May 2007, the ADOR announced that Alabama had joined 20 other states in a multistate voluntary compliance program, coordinated by the Multistate Tax Commission (MTC), aimed at giving taxpayers involved with abusive tax shelters an opportunity to report those shelters without penalty.

Generally, as defined by the Internal Revenue Service, an abusive tax shelter is any tax shelter that is created to avoid paying state or federal income tax.

"The MTC's program will provide a single point of contact and uniform procedure for taxpayers to report abusive tax shelters," said Joe Huddleston, executive director of the Multistate Tax Commission. "The advantage of this program is that taxpayers can avoid costly penalties if they report the shelters during the designated reporting period."

The program began May 1, 2007, and ended on Oct. 1, 2007, in participating states.

Taxpayers eligible for the voluntary compliance program included those taxpayers who filed returns for any tax periods beginning before Jan. 1, 2006, using abusive tax shelters. Taxpayers who had not filed tax returns because of abusive tax shelters could also participate.

Taxpayers participating in the program were advised to complete and send amended or original tax returns, payments, and other required documents to the Multistate Tax Commission by Oct. 1, 2007. The MTC served as the central point of contact for the participating states.

States participating in the voluntary compliance program included: Alabama, Alaska, Arizona, Arkansas, Colorado, Connecticut, Georgia, Iowa, Indiana, Massachusetts, Missouri, Montana, New Jersey, Oklahoma, Oregon, Rhode Island, Texas, Utah, Vermont, Washington, and Wisconsin.

The Multistate Tax Commission is a compact of state governments working to promote equitable and efficient administration of tax laws that apply to multistate and multinational enterprises.

New Online Search Feature Tracks Motor Vehicle Title Issuance

In June 2007, the ADOR activated a new Web-based online search feature that provides immediate access to the department's processing status of Alabama motor vehicle certificate of title applications.

The new search feature is available for all title applications that are received through the department's new Web-based electronic title application processing system called ETAPS, launched earlier this year.

ETAPS, in conjunction with the new online title search capability, allows the department to reach a long-awaited milestone in motor vehicle title customer service. Motor vehicle owners, lienholders, and designated agents can now track the processing status of their motor vehicle certificate of title applications anytime they choose by simply logging onto the department's Web site at www.revenue.alabama.gov and following the prompts provided on the title search feature or by going directly to www.aletaps-status.com. Search results will indicate whether the title application has been received by the department and is currently being reviewed, whether the title has been

approved, or whether the title application has been rejected. Search results will also provide title application approval or rejection dates.

Motor vehicle certificates of title are currently issued approximately 7 to 10 business days for title applications processed electronically through ETAPS, compared to 6 to 8 weeks for applications processed through traditional title processing procedures.

The Alabama Department of Revenue processes over 1.5 million motor vehicle certificates of title each year and handles over 4 million vehicle registrations.

Birmingham Taxpayer Service Center Moves to Hoover

The Alabama Department of Revenue Birmingham Taxpayer Service Center moved to a new office location in the Hoover Municipal Complex on Aug. 1, 2007, and was renamed the Jefferson/Shelby Taxpayer Service Center.

The Jefferson/Shelby Taxpayer Service Center is located at 2020 Valleydale Road, Suite 208 in Hoover. Business hours are Monday through Friday, from 8 a.m. until 5 p.m.

The new telephone and fax numbers for the Jefferson/Shelby Taxpayer Service Center are (205) 733-2740 and (205) 733-2989, respectively. The new mailing address for the service center is Post Office Box 1927, Pelham, Ala. 35124.

The Jefferson/Shelby Taxpayer Service Center assists area residents in Jefferson and Shelby counties. It is one of nine taxpayer service centers operated by the Alabama Department of Revenue.

E-File Now Available for Corporate Taxpayers

In August 2007 the ADOR announced that Alabama business taxpayers now have the advantage of filing their state corporate income tax returns and tax schedules electronically.

Alabama became the eighth state to partner with the Internal Revenue Service (IRS) and approved IRS software vendors to provide a single-point electronic filing method that allows federal and state corporate tax returns to be filed simultaneously.

The Alabama corporate e-file program includes the Alabama Form 20C, Forms 20S and the Alabama partnership return, Form 65.

The IRS has offered electronic filing for federal corporate income tax returns since 2004 and now requires some large and mid-size corporations to file electronically. The IRS requires corporations that have assets of \$10 million or more and file at least 250 returns annually, including Forms W-2 and Forms 1099, to electronically file their federal corporate returns. Alabama businesses can now file their Alabama corporate returns at the same time as they file their federal returns.

Corporations filing electronically must also pay the tax liability due with the return electronically. Alabama requires all business taxpayers making single tax payments of \$750 or more to submit their tax payments electronically.

For more information concerning Alabama's corporate income tax filing program, visit the ADOR's Web site at <http://www.revenue.alabama.gov/incometax/corpefilemain.htm>.

Cynthia Underwood Named Acting Revenue Commissioner

Cynthia Underwood, Assistant Commissioner of the Alabama Department of Revenue, was named Acting Commissioner of Revenue by Gov. Bob Riley, effective Sept. 15, 2007.

Ms. Underwood's new position followed the departure of former ADOR Commissioner Tom Surtees to the Department of Industrial Relations, where he serves as the new director of that agency.

A graduate of the University of Alabama with a bachelor's degree in accounting, Underwood also holds a master's degree in accounting from the University of Alabama at Birmingham. She received her law degree from Jones School of Law in 1997, and she was admitted to the Bar in 1998.

In 1988 she achieved her Certified Public Accountant (CPA) designation; in 2001 she received her Certified Public Manager (CPM) designation.

Ms. Underwood's tenure as assistant state revenue commissioner began May 1, 2001. She assumed the duties of state revenue commissioner on Aug. 1, 2001, and served in that capacity until January of 2003, when Dwight Carlisle was named state revenue commissioner. Upon Carlisle's resignation on Feb. 10, 2004, she served as acting state revenue commissioner until March 15, when Tom Surtees began his tenure as state revenue commissioner.

Mission Statement

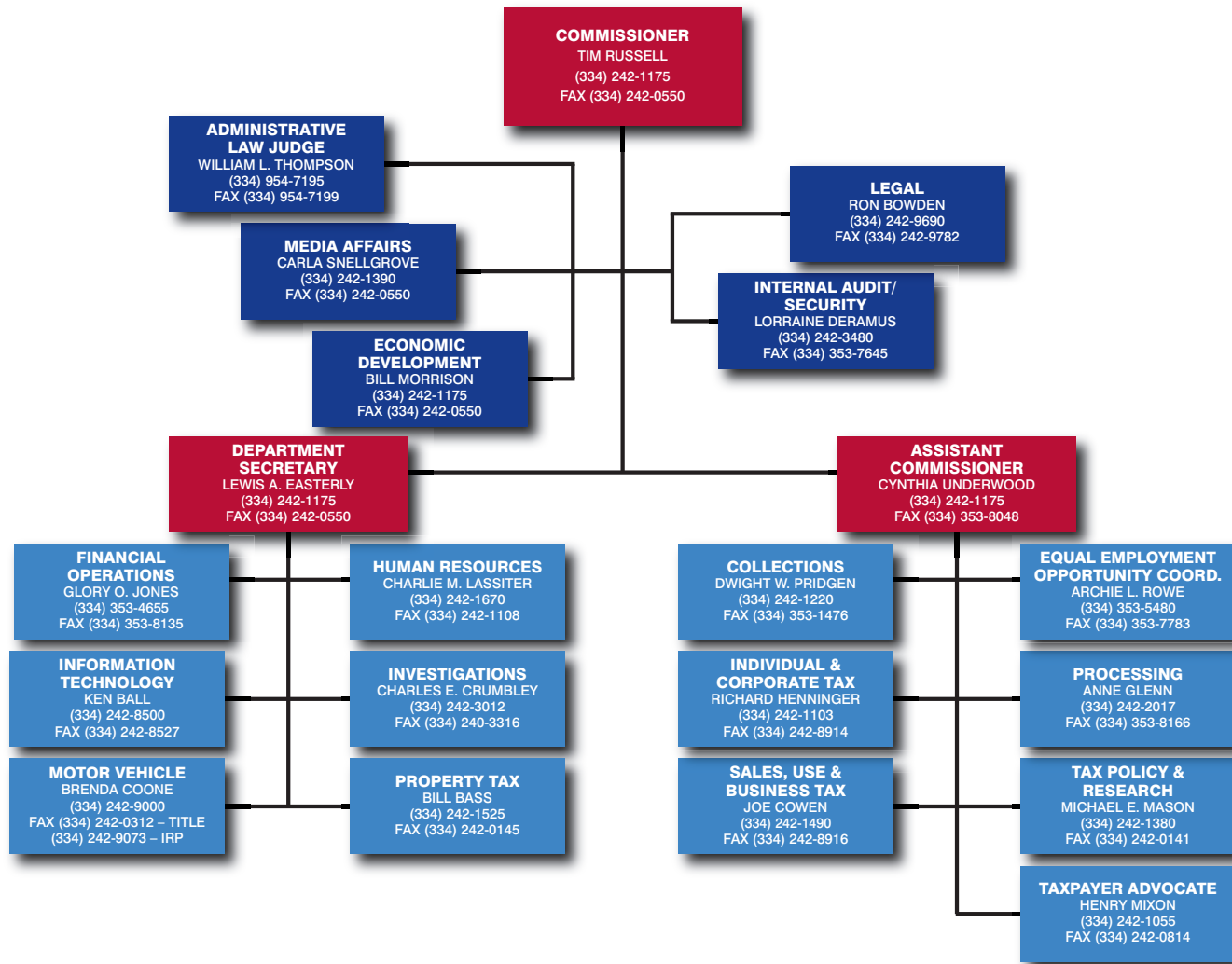
Our Mission

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, 2006, through Sept. 30, 2007. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 11 divisions, each headed by a division director.

The Organization

The chief executive officer within the Revenue Department is the commissioner of revenue, who is appointed by the governor and serves at the pleasure of the governor. In addition to the administration, collection and enforcement of those taxes and fees which fall within the department's jurisdiction, the State Revenue Commissioner is also, by law, the *Ex-Officio* Land Commissioner. As *Ex-Officio* Land Commissioner, he or she must oversee the sales of all property acquired and sold by the state for delinquent property taxes. By law, the commissioner of revenue also serves on the State Records Commission, the Alabama Education Authority, the Alabama Public School Corporation, the Enterprise Zone Advisory Council, the State Industrial Development Authority, and the Alabama Commerce Commission.

The top senior management position within the Revenue Department is that of the assistant commissioner. Unlike the commissioner, the assistant commissioner is a merit system employee whose job classification provides for management continuity and stability for the department irrespective of changes in the state administration.

Working closely with the commissioner and assistant commissioner is the department secretary, who holds the second senior merit system manage-

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

The Office of the Commissioner

Offices/Sections

Disclosure Office

Office of Economic Development

Equal Employment Opportunity Office (EEO)

Financial Operations

Internal Audit

Media Affairs

Office of Taxpayer Advocacy

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

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

Office of Economic Development...The office of economic development serves in a dual capacity as an administrative office which coordinates all rev-

enue tax incentive programs administered by the department and as a support office to other state and local agencies and entities involved around the state in industrial recruitment.

Equal Employment Opportunity Office (EEO)...Established in 1992, the department's EEO office is headed by a department EEO coordinator who works in conjunction with the divisional coordinators to ensure compliance with federal EEO laws and regulations. The office further provides for informal grievance reviews and job-related counseling, with the main objective being the resolution of employee conflicts before they reach the stage of a formal grievance complaint.

Financial Operations*...The Financial Operations Office is responsible for the department's administrative fiscal, tax accounting, and document and data processing functions. Administrative fiscal functions include budgeting, purchasing, disbursements, property, and contracts. Tax accounting functions include electronic fund transfers, fund certification, fund balancing, and tax distributions. Document and data processing functions include entering tax administration data, distributing departmental mail, managing contracted processing functions, and maintaining departmental archives.

**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, including the monthly Revenue Abstract.*

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 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 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 2006-07, Field Operations completed 6,967 field audits, totaling \$133,836,928 in audit production. Entered 9,713 preliminary assessments totaling \$53,597,370 and 8,787 final assessments totaling \$45,225,011. Audit collections for FY 2007 totaled \$12,748,027.

Tax Administration

For fiscal year 2006-07, Tax Administration processed 2,822,587 returns and adjusted 254,446 returns resulting in additional revenues of \$304,762,500. Entered 35,562 preliminary assessments totaling \$128,441,380 and 111,387 final assessments totaling \$77,340,020. Collections, less refunds, totaled \$3,613,255,423.

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

Computer Security

Client Services

Computer Operations

Client/Server Systems

Database Administration

Network Services

Integrated Tax Systems

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 2006-07, the Motor Carrier Services Section of the Motor Vehicle Division conducted 252 compliance audits under requirements of the International Registration Plan and 134 audits under the International Fuel Tax Agreement.

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 2006-07 property tax assessments for airlines, railroads, and public utilities totaled \$15,397,055,477 in market value with an assessed value of \$4,420,212,560. License tax assessments for freightlines totaled 310 companies with an assessed value of \$94,217,420 and resulted in total tax collections of \$3,297,609.

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, scrap tire environmental fee, tobacco, as well as tobacco master settlement agreement provisions, hazardous waste, storage tank trust fund, playing cards, horse wagering, pari-mutuel pool taxes, and severance taxes on gas and oil, coal, forest products, iron ore, and other natural minerals.
- 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 170 local sales, use, rental and lodgings taxes and 15 county tobacco taxes, three county fuel taxes, and three county solid minerals taxes.

Sections

Sales and Use Tax

Business and License Tax

Audit and Assessment Activity

Sales and Use Tax Section

During fiscal 2006-07, the Sales and Use Tax Section conducted 2,405 audits. Audit collections, refund reductions, and assessments totaled \$48,112,978.00.

During fiscal 2006-07, the section entered 5,877 preliminary assessments, totaling \$25,230,647.54 and 3,853 final assessments, totaling \$25,113,361.42. The Sales and Use Tax Section collected \$5,351,331.36 in payments for both preliminary and final assessments during 2007.

Business Tax Section

During fiscal 2006-07, the Business Tax Section conducted 193 audits. Audit collections, refund reductions, and assessments totaled \$1,611,534.40. Issued 1,721 license citations, totaling \$372,413.68 and conducted 191 reviews.

During fiscal 2006-07, the section entered 251 preliminary assessments, totaling \$1,733,786.64 and 265 final assessments, totaling \$4,200,878.38.

The Business Tax Section collected \$144,793.55 in payments for preliminary assessments and \$1,699,169.51 in payments for final assessments during the 2007 fiscal year.

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.

2007 Legislative Highlights

2007 Legislation

The following synopses highlight significant revenue-related legislation passed during the 2007 regular session of the Alabama Legislature.

General Legislation

Act 2007-199 (HB 664) Alabama Economic Incentive Enhancement Act

Further authorizes the abatement of ad valorem taxes, construction related transaction taxes, utility taxes, and enhanced capital credit for qualifying entities that invest in very large projects in Alabama that are of a size and character to produce substantial economic benefits to the entire state. Income tax withholding requirements are strengthened to ensure proper employee withholding amounts are reported and paid to the state. *Effective date: July 1, 2007.*

Act 2007-204 (HB 372) Equalized taxable value of certain property excluded from taxation

This bill proposes to exclude the value of equalized taxable properties located within the boundaries of a military reservation (jurisdiction ceded to the United States) when calculating the limit on the aggregate value of equalized taxable property that may be located within a tax increment district. *Effective date: May 23, 2007.*

Act 2007-283 (HB 56) Adopt Uniform Estate Tax Apportionment Act

Although no current application for Alabama estate tax exists due to federal suspension until 2011, this act provides additional state statutory lan-

guage that addresses decedents in the state dying on or after July 26, 1951, and before January 1, 2008, and to the estate of any decedent who dies after December 31, 2007, if that decedent continuously lacks testamentary capacity from January 1, 2008, until the date of death. *Effective date: October 1, 2007.*

Act 2007-366 (HB 739) Income Tax Credit for foreign country business income

Amends §40-18-21, *Code of Alabama 1975*, relating to certain income tax credits, to provide an income tax credit for certain income taxes paid to a foreign country with respect to the business income attributable to that country. *Effective date: January 1, 2007, and all tax years thereafter.*

Act 2007-379 (HB 292) Distinctive license tag; Barber Motorsports Museum

Provides a distinctive motorcycle license plate category for the Barber Vintage Motorsports Museum for owners of motorcycles in Alabama, for an additional \$50 registration fee. *Effective date: January 1, 2008.*

Act 2007-381 (SB 4) Ad valorem; filing of objection extended to 30 days

Extension of filing period to 30 days for the objection to notices of property valuation. *Effective date: September 1, 2007.*

Act 2007-383 (SB 108) Distinctive license tag; Disabled Veteran service designation

The Department of Revenue must provide a field on the disabled veteran distinctive license plate to show the branch of service in which the individual

served. *Effective date: January 1, 2008*

Act 2007-417 (HB 830) Community development districts

Provides for, inter alia, additional and alternate definition of a 'community development district' and relevant operations of such a district. Some additional provision is made where alcoholic beverage tax revenue in a district must offset TVA In-lieu-of taxes payments going to a dry non-served county.

Effective date: September 1, 2007.

Act 2007-453 (HB 138) Sales tax exemption for all food banks

Exempts all food banks from the payment or collection of any state, county, and municipal sales and use taxes. *Effective date: June 14, 2007.*

Act 2007-504 (SB 412) Supersedeas bond appeal; lowers to 125%

Lowers the supersedeas bond requirement to 125% of the final assessment or judgment amount; also allows taxpayer additional 30 days to cure deficiency. *Effective date: June 15, 2007.*

Act 2007-594 (HB 257) Lowered commercial hazardous waste fee

Amends §22-30B-2, *Code of Alabama 1975*, to lower the base fee for the disposal of certain hazardous wastes. *Effective date: June 15, 2007.*

Taxpayer Service Centers

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

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

Jefferson/Shelby — 2020 Valleydale Road (35244)
Telephone (205) 733-2740

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

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

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

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

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Capital Credit Annual Report Summary

Submitted February 13, 2008

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 802 notices of intent to invest in capital credit projects with 89,023 jobs estimated, with a total of \$17,923,422,491 in estimated investment costs. Of the 802 projects approved, 327 projects have filed reports of being placed in service with a total of \$10,888,212,749 in actual investment costs and at least 40,687 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, approximately \$294,184,830 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 \$7,230.

Submitted by:

Cynthia Underwood

Cynthia Underwood

Acting 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	1995-2004	2005	2006	2007	Total For All Years
Notices of Intent	615	50	72	65	802
Estimated Jobs to be Created Based on Notices of Intent	71,063	4,517	8,665	4,778	89,023
Estimated Project Costs Based on Notices of Intent	\$14,644,866,800	\$576,335,638	\$1,564,558,941	\$1,137,661,112	\$17,923,422,491
Data Based on Notices of Projects Placed In Service Received in Reporting Year					
Reporting Year	1995-2004	2005	2006	2007	Total For All Years
Notices of Projects Placed in Service	229	38	23	37	327
Actual Jobs Created Based on Notices of Projects Placed In Service	27,886	4,146	1,946	6,709	40,687
Actual Project Costs Based on Notices of Projects Placed In Service	\$7,525,162,633	\$1,186,330,744	\$372,327,657	\$1,804,391,715	\$10,888,212,749
Data Based on Income Tax Capital Credits Claimed In Reporting Year					
Reporting Year	1995-2004	2005	2006	2007	Total For All Years
Capital Credits Claimed in Reporting Year	\$93,785,037	\$34,324,981	\$41,631,715	\$124,443,097	\$294,184,830

Note: An accounting change in reporting corporate income tax credits from a fiscal year to a calendar year produced a one-time only 15 month reporting cycle, resulting in an increase of credits claimed for 2007 reporting year.

Revenue Abstract

Title of Tax	FYTD 2006-07	FYTD 2005-06	% Change	FYTD Refunds 2007	FYTD Net 2006-07
Bulk Storage Withdrawal Fee	\$ 37,041,763.09	\$ 38,608,959.74	-4.06	\$ 272,555.80	\$ 36,769,207.29
Business Privilege Tax	97,868,854.95	87,443,111.19	11.92	11,619,610.44	86,249,244.51
Coal Severance (\$.135/ton)	2,501,758.78	2,607,102.28	-4.04	0.00	2,501,758.78
Coal Severance (\$.20/ton)	3,716,224.41	3,856,164.04	-3.63	0.00	3,716,224.41
Contractors' Gross Receipts	35,004,195.69	33,372,491.87	4.89	25,926.71	34,978,268.98
Deeds and Assignments	1,688,397.37	2,213,351.54	-23.72	28,854.50	1,659,542.87
Dry Cleaning Registration Fee	540,830.02	680,526.16	-20.53	0.00	540,830.02
Estate and Inheritance	704,851.99	2,811,639.97	-74.93	33,875.32	670,976.67
Financial Institutions' Excise	52,311,988.17	78,709,796.97	-33.54	962,344.44	51,349,643.73
Forest Products' Severance	5,393,707.89	5,508,190.98	-2.08	0.00	5,393,707.89
Freight Line R.R. Equipment	3,011,072.55	2,765,834.41	8.87	0.00	3,011,072.55
Gasoline	412,509,182.22	407,818,667.71	1.15	339,999.77	412,169,182.45
Gasoline (Aviation & Jet Fuel)	668,470.59	548,861.85	21.79	4,137.64	664,332.95
Hazardous Waste Fee	2,757,738.12	2,240,096.88	23.11	0.00	2,757,738.12
Hydro-Electric KWH	976,897.28	2,684,884.39	-63.61	0.00	976,897.28
Income Tax – Corporate	509,862,079.64	528,408,663.11	-3.51	55,325,984.03	454,536,095.61
Income Tax – Individual	3,511,759,431.08	3,219,548,603.47	9.08	492,249,673.15	3,019,509,757.93
IRP Registration Fees	40,958,631.17	46,004,896.57	-10.97	0.00	40,958,631.17
Lodgings	44,945,102.13	40,994,164.33	9.64	20,930.64	44,924,171.49
Medicaid Nursing Facility	49,685,099.92	49,368,608.49	0.64	0.00	49,685,099.92
Medicaid Pharmaceutical Services	8,038,895.82	7,470,904.58	7.60	157.56	8,038,738.26
Miscellaneous Tags	218,907.10	197,869.39	10.63	15.82	218,891.28
Miscellaneous Taxes*	500,359.32	475,535.76	5.22	125.50	500,233.82
Mobile Telecommunications	101,285,318.65	91,004,534.09	11.30	228,956.62	101,056,362.03
Motor Fuels (Diesel)	155,521,723.50	159,780,250.35	-2.67	563,344.94	154,958,378.56
Motor Vehicle Title Fees	22,773,753.09	23,127,701.84	-1.53	135.00	22,773,618.09
Salvage Vehicle Inspection Fees	1,041,120.00	1,172,680.00	-11.22	0.00	1,041,120.00

ALABAMA DEPARTMENT OF REVENUE

Title of Tax	FYTD 2006-07	FYTD 2005-06	% Change	FYTD Refunds 2007	FYTD Net 2006-07
Oil & Gas Privilege	\$ 99,084,478.04	\$ 125,836,828.72	-21.26	\$ 316,762.10	\$ 98,767,715.94
Oil & Gas Production	40,295,504.93	51,443,630.87	-21.67	151,169.93	40,144,335.00
Oil Lubricating	2,016,797.50	2,018,416.17	-0.08	17,980.00	1,998,817.50
Oil Wholesale License	6,665,342.13	5,470,021.33	21.85	552,664.48	6,112,677.66
Pari-Mutuel Pool	2,968,110.66	3,206,932.11	-7.45	0.00	2,968,110.66
Property Tax**	309,639,574.71	286,196,394.00	8.19		309,639,574.71
Rental or Leasing	70,675,419.98	68,915,228.90	2.55	171,996.22	70,503,423.76
Sales	2,017,663,521.13	1,968,659,603.51	2.49	3,933,450.20	2,013,730,070.93
Scrap Tire Environmental Fee	4,091,866.20	4,265,632.43	-4.07	1,486.01	4,090,380.19
Store Licenses	554,331.76	528,160.60	4.96	159.00	554,172.76
Tobacco Products	150,963,388.57	154,656,247.16	-2.39	184,834.85	150,778,553.72
T.V.A. Electric	107,809,640.38	92,959,813.70	15.97	0.00	107,809,640.38
Use	273,347,656.29	259,377,593.67	5.39	9,050,978.13	264,296,678.16
Utility Gross Receipts	409,774,591.75	401,161,833.67	2.15	849,841.42	408,924,750.33
Utility License (2.2%)	126,121,654.41	107,293,804.51	17.55	0.00	126,121,654.41
Total	\$8,724,958,232.98	\$8,371,414,233.31	4.22	\$576,907,950.22	\$8,148,050,282.76

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

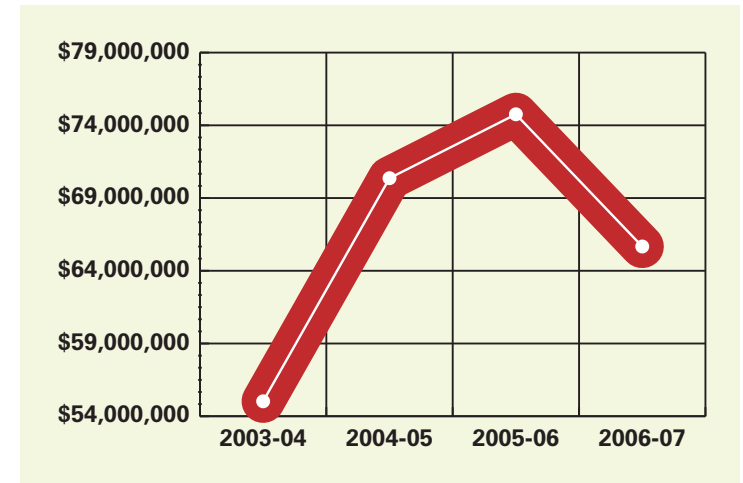
**Property Tax as reported to the Comptroller; refunds made by local jurisdictions are not reflected.

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2007	\$146,886,235
Controlled Substance as of Sept. 30, 2007	\$ 1,235,819
TOTAL	\$148,122,054

Delinquent Taxes Collected

	2003-04	2004-05	2005-06	2006-07
Assessment Collections	\$32,042,410	\$42,132,080	\$48,104,257	\$42,189,500
Field Collections				
Auburn/Opelika	\$1,085,742	\$3,307,489	\$2,471,010	\$2,572,823
Birmingham	8,110,041	\$7,402,116	\$6,840,593	5,981,030
Dothan	2,674,477	\$3,049,087	\$3,894,738	1,946,004
Gadsden	2,337,308	\$2,971,273	\$1,936,886	1,574,538
Huntsville	2,003,850	\$3,054,733	\$2,933,740	2,333,708
Mobile	3,459,593	\$4,136,121	\$3,542,959	3,190,093
Montgomery	2,032,040	\$2,305,803	\$2,843,927	1,949,131
Tuscaloosa	1,280,997	\$2,006,854	\$2,190,074	3,933,021
Subtotal for field	\$22,984,048	\$28,233,476	\$26,653,927	\$23,480,348
TOTAL	\$55,026,458	\$70,365,556	\$74,758,184	\$65,669,848



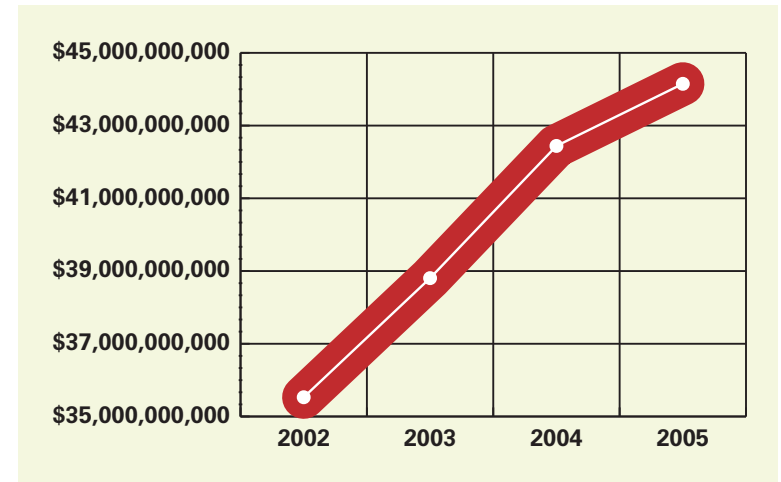
Net Taxable Assessed Valuation by County

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

County	2002	2003	2004	2005	County	2002	2003	2004	2005
Autauga	\$ 500,468,710	\$ 524,464,740	\$ 512,286,990	\$ 572,841,828	Etowah	\$ 605,384,800	\$ 617,884,440	\$ 642,219,770	\$ 791,582,875
Baldwin	2,367,406,186	2,424,380,131	3,011,316,049	3,789,273,355	Fayette	100,546,040	102,327,870	107,257,945	109,392,420
Barbour	165,127,440	178,501,320	202,502,740	201,327,980	Franklin	155,576,840	164,490,060	164,993,517	194,661,937
Bibb	120,249,500	121,763,500	125,278,700	131,758,620	Geneva	115,989,800	119,067,143	127,241,756	131,532,778
Blount	279,524,440	283,498,820	293,517,225	346,961,618	Greene	116,146,940	108,971,135	109,941,373	115,644,600
Bullock	61,948,860	62,544,420	65,293,900	75,741,020	Hale	91,425,740	98,492,080	101,668,230	111,348,190
Butler	135,612,540	137,757,460	145,482,660	173,852,524	Henry	115,882,970	122,033,604	121,214,450	138,028,518
Calhoun	710,525,830	748,293,060	870,579,590	885,909,460	Houston	1,003,820,770	1,058,611,440	1,104,017,200	1,198,391,000
Chambers	226,783,760	217,560,120	231,057,550	240,402,060	Jackson	291,028,340	288,472,200	468,944,660	319,147,350
Cherokee	178,167,800	185,024,600	184,237,860	201,379,100	Jefferson	6,418,769,918	6,750,255,823	7,164,717,891	7,762,566,379
Chilton	270,863,475	280,495,200	332,930,785	311,284,480	Lamar	100,003,261	100,566,622	105,819,477	105,477,315
Choctaw	156,543,760	171,306,680	161,545,280	167,080,582	Lauderdale	499,269,190	501,404,410	519,466,315	534,575,980
Clarke	179,525,540	208,293,164	209,627,165	216,586,540	Lawrence	173,245,540	182,368,840	194,190,170	207,810,460
Clay	67,634,090	75,976,400	80,004,080	84,446,590	Lee	983,544,816	1,011,479,716	1,077,411,725	1,228,268,615
Cleburne	77,287,910	85,882,500	92,386,480	96,500,370	Limestone	375,154,160	396,269,570	472,010,270	503,593,700
Coffee	239,408,130	248,187,380	266,510,063	324,422,026	Lowndes	77,362,390	79,532,200	82,029,840	98,884,140
Colbert	328,690,180	345,064,840	355,155,770	401,511,070	Macon	89,146,760	92,063,900	104,520,880	106,271,460
Conecuh	85,345,040	99,681,291	99,747,940	101,873,620	Madison	2,121,943,440	2,155,238,340	2,622,963,980	2,795,064,100
Coosa	101,582,487	102,496,115	150,831,720	127,611,515	Marengo	192,550,340	191,833,890	194,455,440	212,704,760
Covington	307,845,260	312,891,460	315,091,620	351,271,660	Marion	173,939,578	181,528,626	197,211,480	206,882,290
Crenshaw	70,618,660	72,221,880	76,438,160	79,657,020	Marshall	533,391,000	555,163,020	633,672,510	666,571,925
Cullman	570,945,520	582,878,880	607,962,260	697,347,535	Mobile	2,950,201,640	4,824,018,186	5,017,942,290	3,543,855,156
Dale	222,398,180	226,621,210	242,887,750	265,455,990	Monroe	161,567,334	176,695,730	184,539,300	193,805,920
Dallas	242,394,060	250,286,000	264,535,180	272,250,950	Montgomery	1,887,369,400	1,997,713,363	2,201,270,885	2,373,551,655
DeKalb	304,926,900	316,568,687	332,822,794	403,709,920	Morgan	974,413,140	983,356,640	1,000,281,735	1,026,549,605
Elmore	510,959,050	578,708,690	628,395,220	711,576,650	Perry	62,939,500	61,839,920	63,779,630	67,852,800
Escambia	246,598,211	250,205,922	265,487,475	307,035,970	Pickens	111,161,340	113,533,663	116,260,338	120,041,511

ALABAMA DEPARTMENT OF REVENUE

County	2002	2003	2004	2005
Pike	\$ 195,359,920	\$ 185,028,300	\$ 211,661,180	\$ 211,134,520
Randolph	183,531,720	210,917,690	218,048,200	223,709,420
Russell	292,503,880	273,127,750	301,455,260	338,168,820
St. Clair	450,363,505	475,240,995	584,318,364	612,800,850
Shelby	1,933,120,940	2,067,982,290	2,222,422,620	2,442,164,900
Sumter	94,285,274	102,618,895	106,181,915	113,999,237
Talladega	477,437,930	491,662,002	636,987,975	656,161,840
Tallapoosa	368,664,320	415,783,010	445,174,800	452,043,780
Tuscaloosa	1,318,701,800	1,392,770,081	1,673,790,770	1,635,743,780
Walker	453,039,410	454,611,651	475,367,260	496,818,562
Washington	276,922,140	326,269,740	242,283,140	231,591,920
Wilcox	105,274,280	103,878,460	106,233,160	122,441,500
Winston	169,057,120	175,373,021	192,653,375	208,513,805
TOTAL	\$35,529,418,745	\$38,805,030,786	\$42,440,534,082	\$44,148,420,426



Property Tax Collections (Net collections after all exemptions)

Oct. 1, 2005 lien date; Oct. 1, 2006 collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 3,708,684	\$ 4,448,057	\$ 4,354,760	\$ 2,845,600	\$ 15,357,100
Baldwin	24,618,247	37,820,654	48,744,807	17,423,996	128,607,703
Barbour	1,319,652	1,747,455	3,206,199	1,036,973	7,310,279
Bibb	861,465	1,240,316	974,543	207,543	3,283,867
Blount	2,243,399	5,863,133	3,128,793	1,100,872	12,336,197
Bullock	486,475	1,769,316	999,844	275,750	3,531,384
Butler	1,181,054	2,128,303	2,442,522	1,163,246	6,915,125
Calhoun	5,756,937	11,641,788	17,732,746	8,273,095	43,404,566
Chambers	1,658,062	4,675,528	4,104,849	519,430	10,957,869
Cherokee	1,256,988	2,739,189	4,846,819	277,427	9,120,424
Chilton	2,073,644	6,963,686	2,927,865	867,872	12,833,067
Choctaw	1,170,215	1,814,499	2,813,597	105,061	5,903,372
Clarke	1,568,101	2,513,257	4,487,496	520,537	9,089,391
Clay	560,396	964,294	1,316,802	272,460	3,113,953
Cleburne	645,732	1,300,365	1,882,573	436,206	4,264,877
Coffee	2,079,777	5,122,769	2,969,192	3,904,088	14,075,826
Colbert	2,845,095	5,471,333	6,086,426	2,644,938	17,047,793
Conecuh	680,998	1,902,122	1,122,841	325,128	4,031,089
Coosa	837,619	974,490	1,672,326	61,018	3,545,452
Covington	2,305,612	3,686,831	2,734,686	2,375,627	11,102,756
Crenshaw	583,238	1,707,679	895,802	164,227	3,350,947
Cullman	4,627,782	7,010,776	5,671,783	4,413,414	21,723,754
Dale	1,710,730	3,564,942	2,662,217	2,482,627	10,420,516
Dallas	1,803,792	3,596,586	3,572,281	939,881	9,912,540
DeKalb	2,686,097	5,150,456	6,890,969	2,409,213	17,136,736
Elmore	4,648,467	6,299,966	5,712,249	1,200,699	14,861,382

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Escambia	\$ 2,079,792	\$ 3,774,657	\$ 6,154,999	\$ 2,291,934	\$ 14,301,382
Etowah	5,175,746	10,068,089	13,910,871	5,926,752	35,081,459
Fayette	718,077	1,246,511	879,543	422,054	3,266,185
Franklin	1,293,234	3,451,916	2,259,024	2,030,972	9,035,146
Geneva	867,636	2,007,580	1,805,483	629,983	5,310,682
Greene	777,014	2,661,185	1,007,184	305,648	4,751,031
Hale	761,502	1,724,649	930,105	229,587	3,645,843
Henry	884,880	1,832,327	1,851,160	472,401	5,040,768
Houston	7,819,361	14,148,614	9,648,024	4,043,319	35,659,318
Jackson	2,032,931	2,648,369	2,673,452	3,406,632	10,761,383
Jefferson	50,678,096	110,120,034	219,132,864	190,776,870	570,707,865
Lamar	694,895	1,622,153	839,061	256,479	3,412,589
Lauderdale	3,469,693	5,929,029	11,332,775	4,275,239	25,006,737
Lawrence	1,372,980	2,813,642	2,186,852	305,925	6,679,400
Lee	8,104,749	18,377,291	17,053,178	22,780,099	66,315,318
Limestone	3,360,241	7,100,360	5,023,014	3,331,374	18,814,989
Lowndes	660,714	2,478,814	1,661,274	270,778	5,071,580
Macon	707,265	1,445,400	4,029,727	466,404	6,648,796
Madison	18,804,858	33,528,551	82,660,515	33,586,862	168,580,787
Marengo	1,407,104	2,704,655	1,870,602	2,472,867	8,455,228
Marion	1,364,390	1,641,932	1,663,054	1,035,777	5,705,153
Marshall	4,660,963	10,265,271	10,291,885	5,482,341	30,700,460
Mobile	23,015,919	75,578,785	98,310,470	14,401,520	211,306,694
Monroe	1,286,085	2,110,671	2,196,850	717,048	6,310,653
Montgomery	16,244,975	18,817,675	18,983,451	27,674,453	81,720,555
Morgan	7,464,702	13,217,495	19,121,266	11,994,020	51,797,483

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Perry	\$ 442,504	\$ 1,678,921	\$ 756,161	\$ 134,780	\$ 3,012,365
Pickens	793,938	2,033,188	1,547,732	866,641	5,241,499
Pike	1,447,263	2,810,511	2,534,802	1,008,251	7,800,826
Randolph	1,469,070	2,902,039	2,717,662	740,835	7,829,607
Russell	2,211,669	4,265,145	7,554,195	3,719,477	17,750,486
St. Clair	4,060,062	6,970,753	8,841,791	2,182,443	22,055,049
Shelby	16,029,836	19,359,294	76,760,119	29,022,149	141,171,397
Sumter	766,998	1,969,423	1,757,174	525,746	5,019,340
Talladega	5,169,621	6,576,024	14,995,576	5,013,441	31,754,663
Tallapoosa	2,978,041	4,058,661	7,065,085	1,220,549	15,322,337
Tuscaloosa	11,364,355	29,431,221	18,684,043	13,736,108	73,215,727
Walker	3,309,162	4,799,833	4,495,552	3,039,537	15,644,084
Washington	1,531,812	2,608,416	3,015,779	80,473	7,236,481
Wilcox	822,103	2,127,622	1,276,830	119,044	4,345,599
Winston	1,376,096	2,010,151	2,450,342	542,284	6,378,874
TOTAL*	\$293,398,591	\$577,034,650	835,884,515	\$457,786,026	\$2,164,103,781

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

Industrial Exemption Assessed Value

Oct. 1, 2005 lien date

	State	County	School	Municipal		State	County	School	Municipal
Autauga	\$ 512,140	\$ 512,140	\$ 1,024,280	\$ 512,140	Etowah	\$ 0	\$ 0	\$ 0	\$ 0
Baldwin	16,152,100	16,152,100	0	14,912,760	Fayette	0	0	0	0
Barbour	473,500	473,500	473,500	473,500	Franklin	0	0	0	0
Bibb	750,680	750,680	0	719,600	Geneva	0	0	0	0
Blount	0	0	0	0	Greene	228,140	228,140	0	228,140
Bullock	0	0	0	0	Hale	0	0	0	0
Butler	0	0	0	0	Henry	0	0	0	0
Calhoun	7,564,620	7,564,620	7,564,620	7,060,380	Houston	0	0	0	0
Chambers	5,045,100	5,045,100	5,045,100	1,373,640	Jackson	0	0	0	0
Cherokee	0	0	0	0	Jefferson	0	0	0	0
Chilton	0	0	0	0	Lamar	0	0	0	0
Choctaw	0	0	0	0	Lauderdale	0	0	0	0
Clarke	0	0	0	0	Lawrence	0	0	0	0
Clay	0	0	0	0	Lee	2,538,240	2,538,240	2,538,240	2,538,240
Cleburne	0	0	0	0	Limestone	0	0	0	0
Coffee	0	0	0	0	Lowndes	0	0	0	0
Colbert	66,752,920	66,752,920	0	1,643,400	Macon	0	0	0	0
Conecuh	0	0	0	0	Madison	0	62,180	62,180	39,400
Coosa	0	0	0	0	Marengo	1,107,180	1,107,180	0	1,098,480
Covington	0	0	0	0	Marion	0	0	0	0
Crenshaw	0	0	0	0	Marshall	0	0	0	0
Cullman	0	0	0	0	Mobile	0	161,000	0	0
Dale	0	0	0	0	Monroe	0	0	0	0
Dallas	0	0	0	0	Montgomery	31,387,320	31,387,320	31,387,320	24,245,400
DeKalb	0	0	0	0	Morgan	0	0	0	0
Elmore	9,220	9,220	9,220	9,220	Perry	0	0	0	0
Escambia	2,611,800	0	0	0	Pickens	0	0	0	0

ALABAMA DEPARTMENT OF REVENUE

	State	County	School	Municipal
Pike	\$ 4,023,360	\$ 4,023,360	\$ 4,023,360	\$ 3,543,360
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	\$139,156,320	\$136,767,700	\$52,127,820	\$58,397,660

Abatements Assessed Value (Ad Valorem)

Oct. 1, 2005 lien date

	State	County	School	Municipal		State	County	School	Municipal
Autauga	\$ 4,041,500	\$ 4,041,500	\$ 0	\$ 4,041,500	Etowah	\$ 18,993,340	\$ 18,993,340	\$ 0	\$ 16,570,700
Baldwin	580,860	580,860	0	20,160	Fayette	1,403,260	1,403,260	0	1,403,260
Barbour	6,499,540	6,499,540	0	1,256,920	Franklin	5,722,683	5,722,683	0	1,541,022
Bibb	0	0	0	0	Geneva	5,161,340	5,161,340	0	4,688,980
Blount	97,740	97,740	0	0	Greene	1,547,500	1,547,500	0	1,547,500
Bullock	0	0	0	0	Hale	10,589,380	10,589,380	0	0
Butler	11,832,080	11,832,080	0	11,832,080	Henry	1,100,580	1,100,580	0	0
Calhoun	13,640,240	13,640,240	0	12,345,800	Houston	23,013,880	23,013,880	0	18,551,020
Chambers	30,309,280	30,309,280	0	1,905,560	Jackson	43,684,760	43,684,760	0	25,503,340
Cherokee	8,134,760	8,134,760	0	8,134,760	Jefferson	172,779,527	172,779,527	0	110,920,185
Chilton	21,175,340	21,175,340	0	21,175,340	Lamar	2,096,325	2,096,325	0	2,396,325
Choctaw	21,979,260	21,979,260	0	0	Lauderdale	8,742,620	8,742,620	0	8,655,460
Clarke	52,110,280	52,110,280	0	43,814,580	Lawrence	8,412,660	8,412,660	0	0
Clay	784,640	784,640	0	784,640	Lee	50,074,700	50,074,700	0	49,530,160
Cleburne	0	0	0	0	Limestone	31,365,380	31,365,380	0	27,494,840
Coffee	9,016,940	9,016,940	0	8,979,340	Lowndes	2,512,420	1,774,460	0	221,560
Colbert	0	0	0	0	Macon	3,151,860	3,151,860	0	3,151,860
Conecuh	7,110,940	7,110,940	0	2,410,500	Madison	213,699,680	213,699,680	0	213,074,280
Coosa	1,621,880	1,621,880	0	0	Marengo	0	0	0	0
Covington	12,062,460	12,062,460	0	11,782,780	Marion	8,721,920	8,721,920	0	7,011,100
Crenshaw	23,315,240	23,315,240	0	21,562,560	Marshall	18,015,860	18,015,860	23,520	17,912,980
Cullman	39,953,360	39,953,360	0	24,655,900	Mobile	171,911,660	171,911,660	0	0
Dale	7,926,240	7,926,240	0	7,904,100	Monroe	8,983,500	8,983,500	0	2,137,600
Dallas	9,154,660	9,154,660	0	7,473,980	Montgomery	271,754,800	271,754,800	0	233,003,900
DeKalb	18,935,060	18,935,060	0	18,813,820	Morgan	275,678,720	275,678,720	0	120,631,860
Elmore	17,481,480	17,481,480	0	0	Perry	874,780	874,780	0	0
Escambia	21,675,080	21,675,080	0	9,330,480	Pickens	2,232,900	2,232,900	0	2,176,620

ALABAMA DEPARTMENT OF REVENUE

	State	County	School	Municipal
Pike	\$ 18,886,360	\$ 18,886,360	\$ 0	\$ 17,236,580
Randolph	2,488,580	2,488,580	0	1,939,210
Russell	12,215,420	12,215,420	0	11,970,220
St. Clair	20,789,900	20,789,900	0	15,559,200
Shelby	65,098,840	65,098,840	0	34,724,420
Sumter	3,450,600	3,450,600	0	0
Talladega	288,966,660	288,966,660	0	12,451,040
Tallapoosa	11,591,820	11,591,820	0	8,109,940
Tuscaloosa	243,144,840	243,144,840	0	30,000,540
Walker	2,522,658	2,522,658	0	347,002
Washington	7,872,060	7,872,060	0	0
Wilcox	4,946,820	4,946,820	0	0
Winston	2,710,740	2,710,740	0	1,037,120
Total	\$2,386,350,193	\$2,385,612,233	\$23,520	\$1,219,724,624

Office of the Ex-Officio Land Commissioner

Land Sales

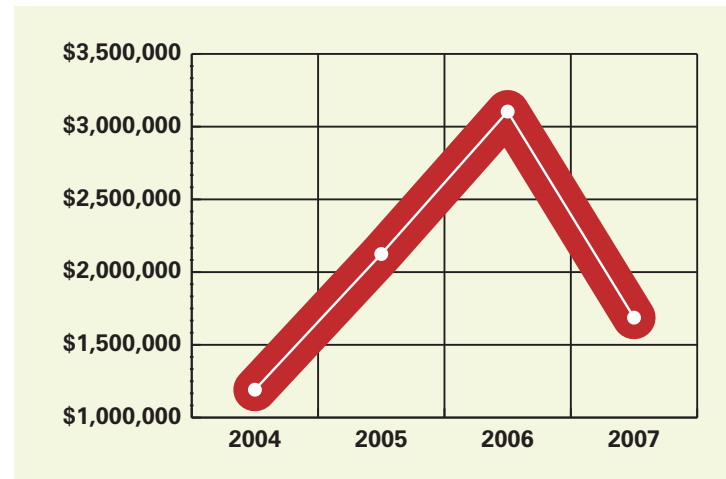
Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
2004	5,244	\$30,779,198	5,121	\$ 4,509,235.12	336	\$ 678,556.21	475	\$ 513,051.91
2005	3,768	\$16,510,737	3,906	\$ 5,787,216.10	546	\$1,151,363.80	717	\$ 972,983.59
2006	3,911	\$19,816,061	3,153	\$ 5,197,011.66	584	\$2,621,048.37	484	\$ 482,705.28
2007	4,683	\$24,614,296	2,545	\$ 4,895,446.93	784	\$1,386,305.59	430	\$ 300,674.22
TOTAL	17,606	\$91,720,292	14,725	\$20,388,909.81	2,250	\$5,837,273.97	2,106	\$2,269,415.00

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

²Assignments reflect total number of land sales in which property was held less than three years by the state before being sold.

Land Sales Total Proceeds

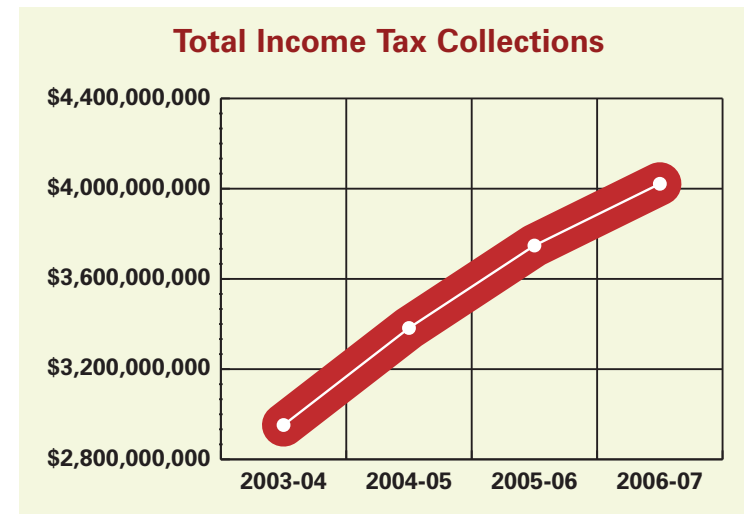
2004	\$1,191,608.12
2005	\$2,124,347.39
2006	\$3,103,753.65
2007	\$1,686,979.81



Income Tax Collections and Refunds

Income Tax Collections

	2003-04	2004-05	2005-06	2006-07
Individual Paid on Estimates	\$ 181,132,437.70	\$ 255,944,815.32	\$ 287,077,411.09	\$ 356,330,160.97
Withholding	\$2,179,389,736.44	\$2,338,653,401.69	\$2,517,901,605.63	\$2,649,881,853.04
S-Corp Shareholder Total	\$ 8,738,254.99	\$ 18,513,751.59	\$ 24,752,700.98	\$ 26,487,658.11
Collected as Additional Tax Due	\$ 283,385,615.64	\$ 341,406,406.12	\$ 389,816,885.77	\$ 479,059,758.96
Total Individual Gross	\$2,652,646,044.77	\$2,954,518,374.72	\$3,219,548,603.47	\$3,511,759,431.08
Total Corporate Gross	\$ 299,669,781.50	\$ 427,935,249.04	\$ 528,408,663.11	\$ 509,862,079.64
Total Income Tax Collections	\$2,952,315,826.27	\$3,382,453,623.76	\$3,747,957,266.58	\$4,021,621,510.72

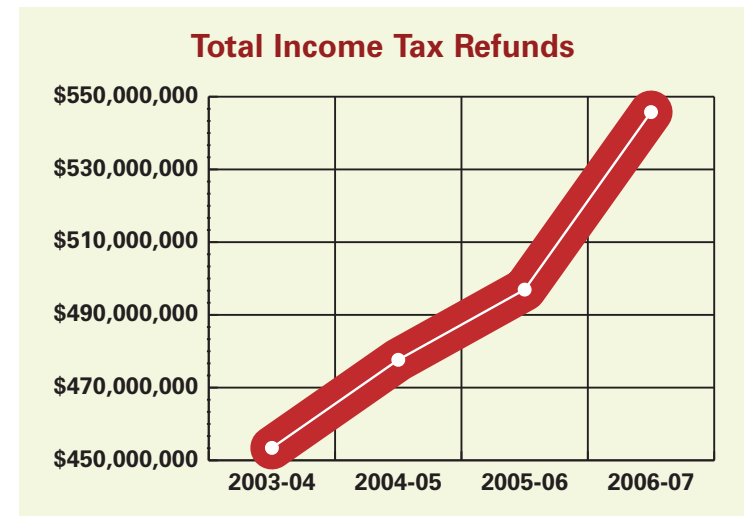


Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
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
2006-07	1,211,899	\$489,093,769	\$56,672,407	\$545,766,176

*FY 04, FY 05, FY 06, and FY 07 refund totals are detailed as follows:

	FY 2004	FY 2005	FY 2006	FY 2007
Individual Refunds	1,200,105	1,173,982	1,188,425	1,209,389
Corporate Refunds	3,850	3,005	2,420	2,510



Alabama Individual Income Tax Facts

Return Data

(Based on Tax Year 2006)

Individual returns filed	1,865,514
Number filed electronically	1,106,426
Number of joint returns	781,072
Number with paid preparer signature.....	1,171,886
Adjusted gross income.....	\$85,939,998,883.72
Number of returns itemizing deductions	1,216,083
Total Alabama tax liability shown on returns	\$2,514,526,638.99
Number of returns with tax due at time of filing	466,979
Amount of tax due.....	\$285,514,725.79
Number of returns showing overpayments.....	1,258,781
Amount of overpayments	\$569,509,225.37

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
2006	7,102	\$312,771

*First available on 2000 tax year returns.

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.)

Organ Center Donor Awareness Fund supports the mission of the Alabama Organ Center and provides public and professional education on organ and tissue donation for the purpose of increasing the number of registered donors. (Available tax year 2006.)

National Guard Foundation, Inc., Fund provides assistance to Alabama National Guard members and dependents during times of hardship because of non-funded needs. (Available tax year 2006.)

University of South Alabama Mitchell Cancer Institute Fund provides assistance for cancer prevention, diagnosis, treatment, research, discovery and development programs. (Available tax year 2006.)

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

Contributions

Tax Year 2006

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund (1984)	1,718	\$ 18,375.00
Alabama Arts Development (1982)	1,378	\$ 13,596.00
Alabama Nongame Wildlife Fund (1982)	1,720	\$ 20,329.00
Child Abuse Trust Fund (1983)	3,513	\$ 52,963.00
Alabama Veterans' Program (1989)	2,166	\$ 35,646.00
Alabama Indian Children's Scholarship Fund (1990)	1,073	\$ 10,691.00
Penny Trust Fund (1990)	810	\$ 6,036.00
Foster Care Trust Fund (1992)	1,555	\$ 17,415.00
Mental Health Fund* (1997)	1,349	\$ 20,582.00
Neighbors Helping Neighbors Fund (1997)	970	\$ 10,394.00
Breast and Cervical Cancer Fund (2001)	2,483	\$ 34,665.00
4H Clubs (2003)	730	\$ 5,336.00
Organ Center Donor Awareness Fund (2006)	684	\$ 4,957.00
National Guard Foundation, Inc. (2006)	680	\$ 9,728.00
USA Mitchell Cancer Research Institute (2006)	1,783	\$ 22,228.24
TOTAL	22,612	\$282,943.24

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

A new refund donation checkoff, the Alabama Alternative Fuel Fund, will be available for the 2007 tax year.

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

Political Contribution Report*

FY 2007

Political Party	Contributions	Amount
Democratic	5,146	\$ 6,737
Republican	5,090	\$ 7,542
Libertarian	1	\$ 2
TOTALS	10,237	\$14,281

*Taxpayers filing Alabama individual income tax returns during fiscal year 2007 designated the amounts shown as contributions to Alabama political parties. Reference §17-16-2, *Code of Alabama 1975*, for the definition of political parties.

Total Refund Checkoff Donations and Voluntary Contributions for FY 2004-FY 2007



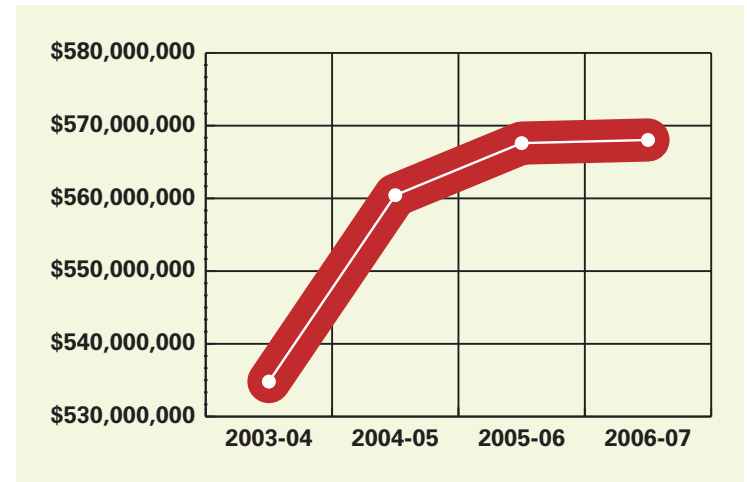
Estimated Fuel Tax by County

County	2003-04	2004-05	2005-06	2006-07
Autauga	\$ 5,146,466.06	\$ 5,393,120.27	\$ 5,462,004.39	\$ 5,466,161.41
Baldwin	16,022,339.89	16,790,241.11	17,004,695.99	17,017,637.90
Barbour	2,603,449.73	2,728,225.03	2,763,071.53	2,765,174.45
Bibb	2,669,231.23	2,797,159.23	2,832,886.20	2,835,042.25
Blount	6,037,457.69	6,326,814.38	6,407,624.19	6,412,500.89
Bullock	976,026.25	1,022,804.17	1,035,868.03	1,036,656.40
Butler	2,648,373.68	2,775,302.05	2,810,749.84	2,812,889.05
Calhoun	15,547,429.58	16,292,569.82	16,500,668.15	16,513,226.46
Chambers	4,626,097.00	4,847,811.53	4,909,730.64	4,913,467.33
Cherokee	2,865,506.10	3,002,840.95	3,041,195.00	3,043,509.59
Chilton	4,787,609.29	5,017,064.60	5,081,145.51	5,085,012.67
Choctaw	2,102,868.60	2,203,652.59	2,231,798.95	2,233,497.52
Clarke	3,383,201.11	3,545,347.48	3,590,630.76	3,593,363.51
Clay	2,003,928.95	2,099,971.08	2,126,793.15	2,128,411.80
Cleburne	2,017,833.99	2,114,542.53	2,141,550.72	2,143,180.61
Coffee	5,664,695.89	5,936,187.25	6,012,007.74	6,016,583.35
Colbert	7,440,796.25	7,797,410.61	7,897,003.75	7,903,013.99
Conecuh	1,668,068.96	1,748,014.35	1,770,341.03	1,771,688.39
Coosa	1,512,439.57	1,584,926.13	1,605,169.74	1,606,391.40
Covington	5,066,779.53	5,309,614.62	5,377,432.15	5,381,524.80
Crenshaw	1,556,828.71	1,631,442.70	1,652,280.45	1,653,537.97
Cullman	10,131,419.83	10,616,987.47	10,752,593.90	10,760,777.48
Dale	6,200,039.60	6,497,188.33	6,580,174.26	6,585,182.29
Dallas	5,310,117.59	5,564,615.11	5,635,689.66	5,639,978.86
DeKalb	7,555,245.35	7,917,344.91	8,018,469.92	8,024,572.61
Elmore	6,951,980.91	7,285,167.87	7,378,218.34	7,383,833.74
Escambia	4,710,596.81	4,936,361.15	4,999,411.27	5,003,216.22

County	2003-04	2004-05	2005-06	2006-07
Etowah	\$ 13,246,146.88	\$ 13,880,993.75	\$ 14,058,290.00	\$ 14,068,989.47
Fayette	2,532,320.15	2,653,686.43	2,687,580.88	2,689,626.34
Franklin	3,960,794.73	4,150,623.37	4,203,637.59	4,206,836.89
Geneva	3,454,865.51	3,620,446.53	3,666,689.01	3,669,479.65
Greene	1,086,196.88	1,138,254.94	1,152,793.40	1,153,670.77
Hale	1,728,502.37	1,811,344.15	1,834,479.70	1,835,875.89
Henry	2,206,621.53	2,312,378.08	2,341,913.14	2,343,695.52
Houston	11,192,480.70	11,728,901.70	11,878,710.16	11,887,750.79
Jackson	7,026,854.16	7,363,629.56	7,457,682.18	7,463,358.07
Jefferson	80,436,863.25	84,291,953.47	85,368,580.07	85,433,552.31
Lamar	2,179,881.08	2,284,356.05	2,313,533.19	2,315,293.97
Lauderdale	11,368,432.82	11,913,286.67	12,065,450.20	12,074,632.96
Lawrence	4,364,575.45	4,573,756.06	4,632,174.77	4,635,700.22
Lee	11,463,094.00	12,012,484.66	12,165,915.21	12,175,174.43
Limestone	7,984,696.90	8,367,378.74	8,474,251.85	8,480,701.42
Lowndes	1,439,705.56	1,508,706.20	1,527,976.29	1,529,139.20
Macon	2,445,146.30	2,562,334.60	2,595,062.25	2,597,037.30
Madison	34,160,383.79	35,797,585.39	36,254,813.29	36,282,406.07
Marengo	2,745,708.90	2,877,302.24	2,914,052.85	2,916,270.67
Marion	4,027,645.84	4,220,678.45	4,274,587.45	4,277,840.75
Marshall	10,904,218.70	11,426,824.19	11,572,774.34	11,581,582.14
Mobile	44,268,806.84	46,390,473.92	46,983,000.44	47,018,758.22
Monroe	3,029,157.62	3,174,335.78	3,214,880.27	3,217,327.05
Montgomery	25,899,190.68	27,140,458.84	27,487,112.80	27,508,032.67
Morgan	14,507,761.08	15,203,073.22	15,397,255.85	15,408,974.38
Perry	1,188,880.19	1,245,859.54	1,261,772.39	1,262,732.70
Pickens	2,503,440.47	2,623,422.63	2,656,930.54	2,658,952.67

ALABAMA DEPARTMENT OF REVENUE

County	2003-04	2004-05	2005-06	2006-07
Pike	\$ 3,479,466.71	\$ 3,646,226.80	\$ 3,692,798.56	\$ 3,695,609.07
Randolph	2,858,553.58	2,995,555.22	3,033,816.22	3,036,125.19
Russell	5,939,587.66	6,224,253.74	6,303,753.58	6,308,551.24
St. Clair	7,868,643.37	8,245,763.13	8,351,082.88	8,357,438.72
Shelby	15,610,537.03	16,358,701.82	16,567,644.82	16,580,254.11
Sumter	1,571,268.55	1,646,574.60	1,667,605.62	1,668,874.80
Talladega	9,269,307.88	9,713,557.16	9,837,624.45	9,845,111.66
Tallapoosa	4,995,115.14	5,234,515.57	5,301,373.89	5,305,408.66
Tuscaloosa	17,854,595.18	18,710,310.74	18,949,289.88	18,963,711.79
Walker	9,604,633.07	10,064,953.44	10,193,508.97	10,201,267.04
Washington	2,550,503.65	2,672,741.41	2,706,879.24	2,708,939.39
Wilcox	1,391,037.95	1,457,706.10	1,476,324.79	1,477,448.39
Winston	3,256,451.40	3,412,523.05	3,456,109.81	3,458,740.18
TOTAL	\$534,808,901.72	\$560,440,639.28	\$567,598,918.06	\$568,030,905.72



Estimated Fuel Gallonage Sold by County

County	Gasoline 2005-06	Gasoline 2006-07	Motor Fuels 2005-06	Motor Fuels 2006-07	County	Gasoline 2005-06	Gasoline 2006-07	Motor Fuels 2005-06	Motor Fuels 2006-07
Autauga	24,527,744	24,809,849	8,092,449	7,876,766	Escambia	22,450,418	22,708,630	7,407,076	7,209,660
Baldwin	76,361,497	77,239,766	25,193,982	24,522,502	Etowah	63,130,330	63,856,421	20,828,617	20,273,484
Barbour	12,407,883	12,550,592	4,093,738	3,984,630	Fayette	12,068,884	12,207,694	3,981,892	3,875,765
Bibb	12,721,394	12,867,708	4,197,175	4,085,310	Franklin	18,876,907	19,094,019	6,228,066	6,062,073
Blount	28,774,156	29,105,101	9,493,470	9,240,446	Geneva	16,465,679	16,655,058	5,432,529	5,287,739
Bullock	4,651,682	4,705,183	1,534,731	1,493,827	Greene	5,176,748	5,236,288	1,707,967	1,662,445
Butler	12,621,988	12,767,159	4,164,378	4,053,387	Hale	8,237,937	8,332,685	2,717,946	2,645,506
Calhoun	74,098,103	74,950,340	24,447,219	23,795,642	Henry	10,516,624	10,637,581	3,469,754	3,377,277
Chambers	22,047,697	22,301,278	7,274,206	7,080,331	Houston	53,342,682	53,956,201	17,599,374	17,130,309
Cherokee	13,656,828	13,813,901	4,505,803	4,385,713	Jackson	33,489,559	33,874,738	11,049,225	10,754,736
Chilton	22,817,454	23,079,889	7,528,173	7,327,529	Jefferson	383,357,194	387,766,366	126,481,205	123,110,178
Choctaw	10,022,144	10,137,413	3,306,610	3,218,481	Lamar	10,389,181	10,508,671	3,427,707	3,336,350
Clarke	16,124,131	16,309,582	5,319,841	5,178,055	Lauderdale	54,181,259	54,804,423	17,876,046	17,399,607
Clay	9,550,603	9,660,449	3,151,035	3,067,052	Lawrence	20,801,301	21,040,546	6,862,982	6,680,067
Cleburne	9,616,874	9,727,482	3,172,899	3,088,334	Lee	54,632,408	55,260,761	18,024,894	17,544,487
Coffee	26,997,596	27,308,108	8,907,328	8,669,927	Limestone	38,054,579	38,492,263	12,555,364	12,220,733
Colbert	35,462,382	35,870,252	11,700,119	11,388,283	Lowndes	6,861,549	6,940,467	2,263,834	2,203,497
Conecuh	7,949,915	8,041,351	2,622,919	2,553,012	Macon	11,653,418	11,787,450	3,844,817	3,742,344
Coosa	7,208,195	7,291,100	2,378,203	2,314,818	Madison	162,806,310	164,678,822	53,714,756	52,283,129
Covington	24,147,963	24,425,700	7,967,148	7,754,804	Marengo	13,085,882	13,236,388	4,317,431	4,202,361
Crenshaw	7,419,751	7,505,089	2,448,002	2,382,757	Marion	19,195,515	19,416,292	6,333,185	6,164,390
Cullman	48,285,730	48,841,087	15,930,932	15,506,334	Marshall	51,968,843	52,566,561	17,146,103	16,689,118
Dale	29,549,011	29,888,868	9,749,118	9,489,281	Mobile	210,982,439	213,409,047	69,609,527	67,754,267
Dallas	25,307,697	25,598,773	8,349,780	8,127,238	Monroe	14,436,781	14,602,825	4,763,133	4,636,184
DeKalb	36,007,839	36,421,983	11,880,082	11,563,449	Montgomery	123,433,966	124,853,639	40,724,622	39,639,213
Elmore	33,132,718	33,513,793	10,931,492	10,640,141	Morgan	69,143,106	69,938,354	22,812,415	22,204,409

ALABAMA DEPARTMENT OF REVENUE

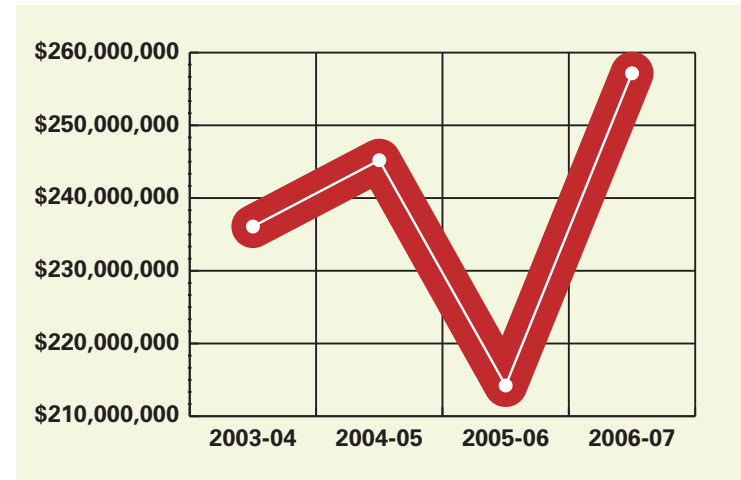
County	Gasoline 2005-06	Gasoline 2006-07	Motor Fuels 2005-06	Motor Fuels 2006-07
Perry	5,666,131	5,731,299	1,869,429	1,819,604
Pickens	11,931,245	12,068,472	3,936,481	3,831,564
Pike	16,582,927	16,773,655	5,471,212	5,325,391
Randolph	13,623,692	13,780,385	4,494,871	4,375,072
Russell	28,307,713	28,633,294	9,339,576	9,090,654
St. Clair	37,501,475	37,932,797	12,372,878	12,043,111
Shelby	74,398,869	75,254,566	24,546,451	23,892,229
Sumter	7,488,570	7,574,700	2,470,707	2,404,857
Talladega	44,176,957	44,685,057	14,575,323	14,186,855
Tallapoosa	23,806,415	24,080,224	7,854,461	7,645,121
Tuscaloosa	85,093,914	86,072,619	28,075,072	27,326,804
Walker	45,775,097	46,301,578	15,102,597	14,700,077
Washington	12,155,545	12,295,352	4,010,484	3,903,595
Wilcox	6,629,602	6,705,852	2,187,308	2,129,011
Winston	15,520,049	15,698,553	5,120,537	4,984,062
*TOTAL	2,548,866,673	2,578,182,389	840,948,686	818,535,387

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

Motor Vehicle Fees

	2003-04	2004-05	2005-06	2006-07
IRP Fees ¹	\$ 42,429,534	\$ 43,398,387	\$ 31,345,481	\$ 39,239,861
Motor Vehicle Title Fees	\$ 21,907,128	\$ 23,157,143	\$ 23,127,702	\$ 22,773,753
Salvage (Rebuilt) Vehicle Inspection Fees ²	\$ 1,044,646	\$ 1,205,795	\$ 1,172,680	\$ 1,041,120
Registration Section				
Reinstatement Fee ³	\$ 337,900	\$ 770,200	\$ 639,100	\$ 1,137,700
Miscellaneous Tags ⁴	\$ 191,018	\$ 189,191	\$ 197,869	\$ 218,907
Subtotal	\$ 65,910,226	\$ 68,720,716	\$ 56,482,832	\$ 64,411,341
Registration Fees Collected through County Agents ⁵	\$141,765,103	\$148,939,559	\$140,022,708	\$176,928,514
International Fuel Tax Agreement Collections	\$ 28,408,363	\$ 27,540,604	\$ 17,720,731	\$ 15,815,307
TOTAL	\$236,083,692	\$245,200,879	\$214,226,271	\$257,155,162

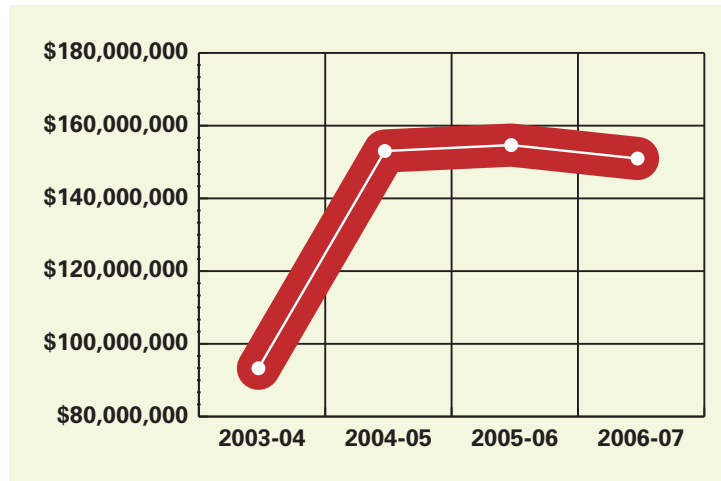
¹ FY 06 and FY 07 totals are netted figures; gross figures reported in prior years
² Collected by the Investigations Division; all other categories, with the exception of the registration fees which are collected through county agents, are collected by the Motor Vehicle Division.
³ Reinstatement fees resulting from registration suspensions
⁴ Record search fees are included in the Miscellaneous Tags Revenue
⁵ 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

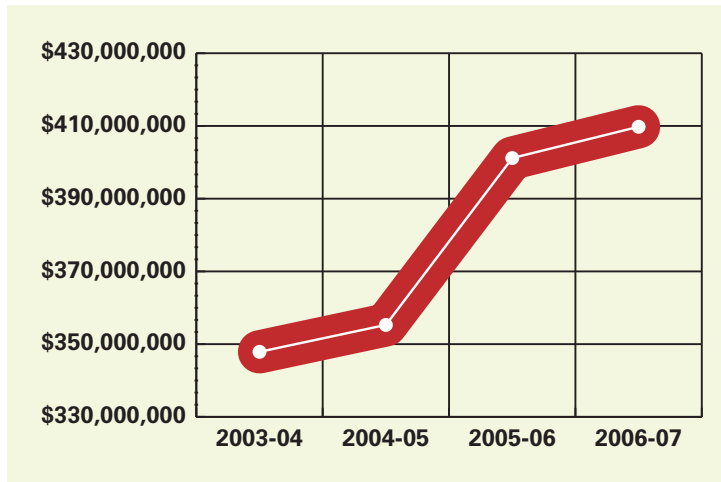
Tobacco Products

2003-04	\$ 93,269,690.75
2004-05	\$153,024,113.56
2005-06	\$154,656,247.16
2006-07	\$150,963,388.57



Utility Gross Receipts

2003-04	\$347,884,032.35
2004-05	\$355,281,502.78
2005-06	\$401,161,833.67
2006-07	\$409,774,591.75

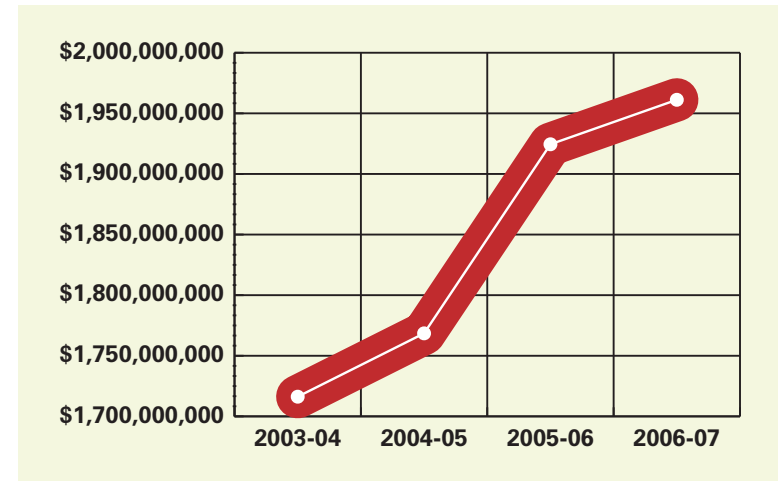


State Sales Tax Collections

	2003-04	2004-05	2005-06	2006-07		2003-04	2004-05	2005-06	2006-07
Autauga	\$ 4,880,552.29	\$ 4,944,751.62	\$ 5,321,756.15	\$ 5,502,212.11	Etowah	\$ 18,741,745.35	\$ 18,368,321.22	\$ 19,600,838.80	\$ 18,094,939.52
Baldwin	34,925,493.57	37,845,940.04	46,458,580.69	47,281,263.04	Fayette	2,012,895.90	2,095,740.23	2,080,776.66	2,106,634.08
Barbour	2,396,675.72	2,226,748.45	2,246,884.51	2,254,582.16	Franklin	3,817,023.91	3,248,502.23	3,370,027.07	3,172,124.06
Bibb	1,480,840.79	1,597,429.28	1,869,046.88	1,920,422.77	Geneva	2,575,050.56	2,599,841.99	3,588,964.84	5,647,269.28
Blount	7,146,728.11	6,878,845.47	8,765,781.53	10,949,117.55	Greene	731,860.53	617,479.87	573,094.34	597,454.39
Bullock	1,169,399.44	1,033,022.08	1,115,180.50	1,073,171.65	Hale	1,321,713.14	1,241,342.84	1,422,551.23	1,445,114.40
Butler	2,366,798.12	2,512,027.94	2,409,841.59	2,317,026.73	Henry	3,360,247.09	3,435,585.20	3,761,308.87	4,102,909.59
Calhoun	19,870,326.85	20,001,253.81	21,504,249.31	24,126,709.42	Houston	30,758,268.15	32,241,458.41	35,438,513.91	35,421,622.75
Chambers	3,554,968.37	3,237,047.35	4,046,259.97	4,971,552.44	Jackson	7,358,354.92	6,788,872.24	7,267,637.41	7,015,230.89
Cherokee	2,871,606.30	2,749,279.07	2,749,289.19	3,171,649.90	Jefferson	256,659,407.51	256,432,465.37	261,592,139.23	294,936,131.62
Chilton	4,989,900.71	4,923,198.47	5,626,964.67	6,358,394.78	Lamar	1,910,664.69	1,972,363.55	2,150,490.37	2,627,696.76
Choctaw	1,597,557.78	1,364,364.13	1,466,306.65	1,896,508.94	Lauderdale	13,886,602.60	12,959,102.86	14,296,107.18	17,732,752.37
Clarke	3,490,981.79	3,788,002.80	4,303,577.57	5,297,334.62	Lawrence	2,466,678.05	2,269,735.03	2,387,782.88	2,233,837.36
Clay	1,678,888.40	1,582,177.43	1,730,561.70	1,904,056.85	Lee	18,395,534.34	18,782,678.31	21,205,214.18	25,156,386.80
Cleburne	2,690,813.18	2,889,156.71	3,552,821.39	3,528,926.04	Limestone	9,906,340.17	9,279,192.94	10,803,606.77	14,668,615.18
Coffee	7,521,355.07	8,296,915.63	9,055,032.82	9,037,946.59	Lowndes	799,285.18	846,111.67	902,149.95	861,183.64
Colbert	13,007,607.25	13,066,618.76	14,232,998.21	14,913,223.67	Macon	2,445,843.15	2,394,773.23	2,238,622.64	1,568,646.36
Conecuh	1,217,423.24	1,331,586.98	1,332,244.51	1,265,546.24	Madison	55,187,167.34	55,777,692.55	71,166,512.56	95,094,405.94
Coosa	749,848.06	670,057.82	711,052.14	746,056.34	Marengo	2,657,679.69	2,730,621.85	2,684,069.54	2,430,722.75
Covington	5,831,737.14	6,181,962.33	6,908,153.54	7,762,296.27	Marion	3,771,741.08	3,814,930.16	4,346,300.96	4,454,410.85
Crenshaw	1,621,259.12	1,612,978.57	2,050,167.09	2,137,586.29	Marshall	17,629,304.44	18,081,776.17	19,960,001.58	21,888,117.45
Cullman	12,153,319.08	12,030,781.41	13,826,809.72	16,715,881.99	Mobile	69,075,940.33	75,661,277.77	99,015,277.46	132,904,026.81
Dale	5,198,049.86	5,074,239.92	5,852,504.74	5,894,467.17	Monroe	2,784,465.80	3,163,040.98	3,171,937.09	4,450,420.44
Dallas	5,037,158.79	5,281,446.51	5,672,027.14	5,231,372.10	Montgomery	64,306,554.25	62,217,906.94	67,502,943.65	77,609,718.36
DeKalb	11,831,897.53	11,774,705.35	11,986,794.82	9,823,763.38	Morgan	20,446,001.77	19,723,931.74	22,130,497.96	27,333,889.56
Elmore	7,471,657.02	7,269,922.97	7,722,484.35	8,028,473.14	Perry	915,146.42	900,610.55	917,194.72	821,391.85
Escambia	5,704,559.12	7,060,726.28	7,653,137.92	9,588,935.08	Pickens	1,726,153.94	1,507,839.19	1,732,933.50	1,695,688.67

ALABAMA DEPARTMENT OF REVENUE

	2003-04	2004-05	2005-06	2006-07
Pike	\$ 5,777,226.48	\$ 6,763,388.10	\$ 8,506,897.09	\$ 10,554,029.42
Randolph	3,069,449.02	2,825,417.68	2,958,576.70	3,013,736.54
Russell	5,869,377.48	5,228,484.39	6,368,910.98	7,648,232.59
St. Clair	6,398,807.10	5,913,360.76	6,893,417.48	7,286,455.77
Shelby	34,746,715.26	33,669,952.07	40,100,481.79	53,910,232.47
Sumter	1,323,693.23	1,063,169.70	1,328,355.67	1,237,725.36
Talladega	10,076,983.55	9,972,996.65	10,405,850.33	13,733,780.66
Tallapoosa	6,774,004.40	6,814,297.32	7,623,492.11	7,739,307.59
Tuscaloosa	32,776,799.80	34,390,726.85	39,077,912.13	47,323,037.60
Walker	12,934,882.97	13,849,833.07	15,773,491.23	17,608,932.24
Washington	939,257.95	887,623.58	1,005,541.40	1,352,361.82
Wilcox	1,171,318.25	1,223,822.23	1,285,217.24	1,121,725.20
Winston	5,289,308.87	5,065,933.43	6,558,585.01	8,297,612.00
Out-of-State	770,399,897.30	805,912,910.64	847,296,127.80	760,584,847.46
*RA & MF				
Accounts	30,589,948.50	38,538,780.23	43,822,290.56	
TOTAL	\$1,716,242,743.16	\$1,768,499,078.97	\$1,924,483,152.17	\$1,961,181,835.71



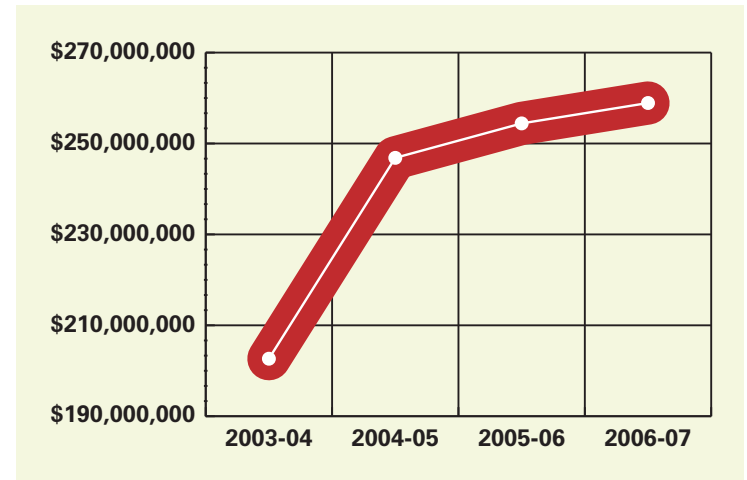
*Regulation A Direct Pay Permits and Motor Fuels Direct Pay Permit – FY 07 totals included in county totals

State Use Tax Collections

	2003-04	2004-05	2005-06	2006-07		2003-04	2004-05	2005-06	2006-07
Autauga	\$ 82,032.04	\$ 136,976.69	\$ 225,356.17	\$ 220,222.07	Etowah	\$ 702,468.33	\$ 639,353.26	\$ 652,774.32	\$ 650,017.55
Baldwin	837,089.97	1,091,771.27	1,466,474.10	1,590,721.83	Fayette	29,283.28	36,762.71	30,756.43	30,164.22
Barbour	289,640.58	1,233,858.07	225,063.91	181,004.89	Franklin	130,332.86	179,578.26	190,848.57	226,912.22
Bibb	23,403.58	31,252.99	39,008.39	28,445.24	Geneva	27,484.43	58,137.00	71,240.00	64,192.00
Blount	121,028.91	103,747.27	70,699.71	97,590.84	Greene	9,085.74	38,212.26	14,539.59	5,939.46
Bullock	44,505.30	49,524.86	49,990.60	74,018.40	Hale	63,057.23	37,663.54	82,340.55	116,975.01
Butler	33,706.30	61,555.60	57,156.30	53,545.33	Henry	35,767.78	31,367.43	71,255.75	22,962.21
Calhoun	711,938.62	729,332.61	872,140.10	1,235,244.38	Houston	1,309,588.03	1,449,876.56	1,520,258.61	2,174,485.74
Chambers	406,108.33	495,503.58	742,654.54	739,185.68	Jackson	603,253.32	739,516.18	809,331.10	853,863.63
Cherokee	40,541.24	44,127.22	64,421.97	80,574.60	Jefferson	12,207,651.78	18,396,882.87	18,267,279.17	20,461,516.35
Chilton	195,541.68	228,958.75	324,470.19	464,612.07	Lamar	76,909.98	133,193.41	182,534.78	196,234.75
Choctaw	22,035.06	26,125.35	107,360.52	485,610.86	Lauderdale	215,155.57	326,112.73	288,919.52	416,582.93
Clarke	122,449.57	194,392.42	253,133.32	221,523.66	Lawrence	28,471.97	37,754.70	79,987.95	36,964.13
Clay	128,909.12	155,925.11	277,687.50	275,043.55	Lee	381,111.46	383,379.48	822,303.42	2,240,999.50
Cleburne	9,574.15	3,925.56	75,881.54	53,560.72	Limestone	274,659.51	234,927.66	191,414.42	358,655.37
Coffee	132,225.89	201,866.71	126,026.74	82,068.50	Lowndes	3,552.67	18,778.56	5,385.51	8,166.95
Colbert	554,729.29	914,218.63	667,507.28	782,499.38	Macon	11,153.39	11,100.99	20,185.82	23,842.75
Conecuh	25,206.47	27,530.26	26,315.97	19,914.86	Madison	3,775,007.34	4,477,428.56	4,817,359.87	6,620,396.48
Coosa	17,570.35	54,213.87	28,149.25	23,181.55	Marengo	30,376.84	15,414.12	51,826.63	106,738.48
Covington	413,212.52	378,067.55	463,790.58	687,451.54	Marion	155,718.56	141,180.58	160,088.89	123,000.26
Crenshaw	28,627.22	26,481.38	78,097.17	55,178.13	Marshall	557,408.08	476,084.54	583,471.97	524,203.22
Cullman	366,075.89	335,703.25	629,721.05	859,002.75	Mobile	3,443,728.48	3,395,213.22	4,035,916.20	6,141,344.66
Dale	142,231.20	488,775.65	497,690.36	372,193.49	Monroe	194,616.60	376,233.93	413,044.58	564,327.98
Dallas	258,149.13	264,772.19	196,081.38	281,360.03	Montgomery	2,562,738.02	2,160,129.46	3,094,006.05	5,700,374.99
DeKalb	462,556.35	413,688.73	374,854.55	584,928.60	Morgan	1,575,544.86	1,802,118.63	2,352,721.39	2,836,781.53
Elmore	268,065.82	650,378.76	368,194.36	354,560.58	Perry	24,801.93	42,294.11	29,470.74	40,110.15
Escambia	638,442.62	503,449.75	567,396.85	655,507.43	Pickens	38,437.74	68,761.16	76,291.13	99,069.23

ALABAMA DEPARTMENT OF REVENUE

	2003-04	2004-05	2005-06	2006-07
Pike	\$ 193,187.30	\$ 186,315.41	\$ 210,819.65	\$ 288,120.35
Randolph	34,332.42	35,437.99	29,610.80	38,551.67
Russell	939,859.07	1,146,369.76	870,436.20	335,132.67
St. Clair	79,463.67	129,914.81	267,364.33	641,610.24
Shelby	936,235.90	935,372.19	1,288,026.85	1,972,667.58
Sumter	77,861.79	71,645.65	82,139.22	70,145.33
Talladega	1,023,286.52	1,752,437.60	1,365,024.91	1,258,287.85
Tallapoosa	2,497,985.66	644,430.28	411,374.96	167,138.18
Tuscaloosa	2,706,514.39	3,085,759.93	3,998,534.93	5,123,847.02
Walker	120,676.53	325,054.99	434,708.60	993,133.30
Washington	754,806.41	1,112,659.39	689,884.63	562,877.01
Wilcox	39,967.83	42,576.95	17,573.69	11,953.11
Winston	133,607.78	159,514.82	168,918.77	190,594.42
RA & MF				
Accounts	-15,133.68			
Consumers' Use				
Out-of-State	37,764,957.55	45,501,245.06	43,570,249.63	38,384,867.49
Sellers' Use				
Out of State	120,523,820.21	147,160,208.61	153,226,540.36	147,667,785.04
TOTAL	\$202,654,392.33	\$246,842,523.43	\$254,422,084.89	\$258,910,283.97



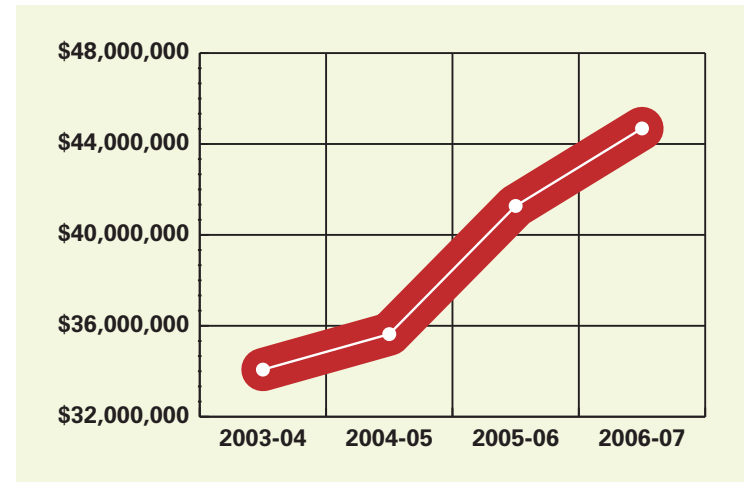
State Lodgings Tax

County	2003-04	2004-05	2005-06	2006-07
Autauga	\$ 156,743.82	\$ 154,014.66	\$ 199,964.25	\$ 174,555.21
Baldwin	9,653,604.87	7,813,114.57	9,795,065.83	11,065,226.31
Barbour	157,384.69	104,028.06	125,524.52	171,129.12
Bibb	55,744.96	70,204.50	66,444.14	12,197.63
Blount*	39,141.29	48,007.27	50,769.68	43,914.74
Bullock	16,221.82	9,439.53	6,297.82	6,489.85
Butler	153,561.56	173,369.39	176,206.87	184,844.37
Calhoun	545,911.42	559,022.09	728,852.23	824,256.42
Chambers	54,229.88	60,552.08	64,072.62	75,178.71
Cherokee*	42,469.29	45,516.96	70,345.01	69,846.45
Chilton	97,423.16	108,640.52	140,506.01	149,752.82
Choctaw	19,862.26	15,861.38	19,397.31	16,866.87
Clarke	79,884.01	153,293.65	135,241.29	156,061.20
Clay	2,627.03	2,587.80	2,086.28	2,758.75
Cleburne	5,648.89	6,027.02	18,105.55	44,718.37
Coffee	167,020.52	201,989.60	205,104.29	193,110.40
Colbert*	284,867.79	258,635.14	268,351.94	302,644.45
Conecuh	56,153.09	77,331.20	78,658.23	72,985.28
Coosa	6,806.96	7,317.43	10,255.04	11,899.56
Covington	94,084.79	137,823.12	121,167.10	127,388.39
Crenshaw	6,587.96	7,060.49	7,989.05	35,083.81
Cullman*	381,085.96	404,432.40	439,017.35	457,827.63
Dale	70,060.69	75,202.13	105,776.84	147,397.57
Dallas	512,187.93	609,140.49	519,553.52	251,894.75
DeKalb*	229,876.46	261,516.78	287,622.62	345,303.79
Elmore	230,460.07	287,222.74	352,146.65	503,451.17
Escambia	108,685.45	126,455.09	124,006.62	141,131.59

County	2003-04	2004-05	2005-06	2006-07
Etowah*	\$ 466,645.53	\$ 498,591.50	\$ 558,901.47	\$ 637,761.70
Fayette	5,282.64	5,209.75	10,781.04	11,576.34
Franklin*	61,995.26	60,515.76	60,710.26	63,940.28
Geneva	15,153.54	16,207.64	18,633.19	16,601.24
Greene	4,364.74	4,591.20	4,210.73	9,006.90
Hale	4,368.37	4,886.64	4,973.26	3,988.73
Henry	11,310.10	16,124.33	19,548.67	15,901.71
Houston	720,957.70	836,740.37	929,392.78	998,854.62
Jackson*	144,635.18	146,260.48	190,654.75	179,891.27
Jefferson	5,116,229.81	5,972,674.92	7,267,869.38	7,863,186.39
Lamar	4,317.73	3,266.18	3,822.15	3,795.64
Lauderdale*	300,730.23	373,549.81	596,239.11	598,953.12
Lawrence*	61,901.68	69,397.92	70,178.27	80,605.57
Lee	752,260.76	882,387.89	977,338.92	1,196,366.63
Limestone*	259,069.93	278,389.77	305,658.20	385,046.02
Lowndes	0.00	0.00	0.00	0.00
Macon	62,809.05	63,721.12	80,554.34	78,695.43
Madison*	3,047,342.14	3,234,337.99	3,634,916.36	4,166,861.94
Marengo	75,581.95	82,023.32	112,948.08	154,178.70
Marion*	64,100.99	75,788.96	76,347.42	80,401.89
Marshall*	392,179.35	446,404.56	477,704.11	483,522.55
Mobile	2,252,023.81	2,694,636.74	3,740,020.31	3,903,041.27
Monroe	59,086.20	127,004.08	102,843.33	108,199.74
Montgomery	2,402,853.87	2,400,258.66	2,492,652.95	2,639,541.64
Morgan*	671,557.56	728,288.52	776,422.86	855,914.13
Perry	7,320.67	8,327.32	11,734.92	10,044.57
Pickens	9,554.35	10,313.86	11,460.49	12,994.37

ALABAMA DEPARTMENT OF REVENUE

County	2003-04	2004-05	2005-06	2006-07
Pike	\$ 179,939.08	\$ 231,850.54	\$ 232,120.78	\$ 253,747.91
Randolph	32,373.05	34,522.49	33,231.73	33,387.88
Russell	187,579.68	203,902.31	206,063.02	207,180.88
St. Clair	225,529.10	325,500.12	328,293.34	293,286.42
Shelby	1,197,099.81	1,547,166.34	1,575,537.44	1,417,476.62
Sumter	65,117.49	73,159.29	81,794.24	64,042.57
Talladega	200,353.02	194,253.40	219,633.98	348,516.39
Tallapoosa	104,864.79	118,341.48	154,438.75	182,231.68
Tuscaloosa	1,275,940.21	1,535,584.21	1,457,432.00	1,446,322.04
Walker	127,417.76	126,759.09	172,046.57	210,296.12
Washington	2,328.11	3,199.24	4,652.91	2,358.19
Wilcox	29,110.22	34,536.00	29,041.91	35,116.91
Winston*	26,703.75	37,761.61	39,071.49	41,880.97
Out-of-State	216,759.98	349,990.92	85,779.67	1,019.83
Total	\$34,073,085.81	\$35,634,232.42	\$41,274,183.84	\$44,683,652.01



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

County Sales, Use and Lodgings Taxes Collected by the State

County	2003-04	2004-05	2005-06	2006-07
Autauga*	\$ 7,978,702.29	\$ 8,393,469.85	\$ 3,221,047.26	\$ 8,313.66
Baldwin*	51,151.57	49,673.40	40,610.49	83,612.65
Baldwin Co District	4,201,601.36	2,693,459.82	3,898,255.73	4,648,275.79
Barbour*	13,247.92	4,329.82	1,614.56	3,737.27
Bibb*	5,536.80	1,068.65	0.00	0.00
Blount*	2,061.29	0.00	39.56	2.39
Bullock*	21,740.79	17.38	0.00	0.00
Bullock Lodgings		6,691.73	6,158.11	8,518.38
Butler	1,574,074.02	1,784,290.48	1,860,962.75	2,022,386.73
Calhoun*	5,107.67	302.11	340.61	0.00
Calhoun Lodgings*	7.24	867.63	0.00	0.00
Chambers*	2,082,693.73	2,707,625.39	1,003,295.75	907.28
Chambers Lodgings*	15,833.65	61,575.88	19,999.21	0.00
Cherokee	3,641,574.40	3,804,161.09	3,841,099.35	4,191,026.21
Cherokee Lodgings	42,500.05	44,975.73	65,459.78	69,145.12
Chilton*	15,181.45	4,826.00	-191.02	0.00
Chilton Lodgings	71,581.79	88,148.25	131,110.90	191,181.18
Choctaw*	293.75	0.00	4.94	0.00
Clarke*	1,477.62	30.31	2.38	0.00
Clay*	777.65	866.46	51.59	0.00
Cleburne*	89.89	52.40	472.03	0.00
Cleburne Lodgings	52,352.27	55,878.10	74,825.96	62,478.36
Coffee*	2,503.64	3,789.84	1,891.59	3,821.49
Colbert*	3,929.22	2,596.24	737.22	758.53
Colbert Lodgings*			50.93	0.00
Conecuh*	2,631.83	229.35	168.79	0.00
Coosa	247,944.59	282,965.64	338,219.42	362,656.31

County	2003-04	2004-05	2005-06	2006-07
Coosa Lodgings	\$ 10,365.99	\$ 10,994.14	\$ 15,353.09	\$ 17,907.12
Covington*	6,926.44	2,725.19	4,723.67	22,613.83
Covington Lodgings*	6.04	0.00	0.00	0.00
Crenshaw	1,860,122.04	2,078,972.08	2,881,112.87	2,092,889.91
Cullman*	7,177.52	1,735.04	8,967.17	0.00
Dale*	3,820.09	5,057.70	1,844.91	2,740.55
Dallas*	2,080.77	25.73	150.74	0.00
DeKalb*	2,653.14	492.75	382.45	0.00
DeKalb Lodgings	76,657.98	89,546.50	94,747.87	121,429.13
Elmore*	4,657.80	757.14	6.05	0.00
Escambia*	610.74	7,153.60	0.00	0.00
Escambia ¹	118,524.02	598,195.89	1,775,481.54	4,010,628.17
Etowah*	20,534.47	4,614.54	707.58	318.67
Fayette*	573.92	0.95	29.49	0.00
Franklin*	2,205.45	70.06	158.69	0.00
Geneva	1,054,441.32	1,165,431.52	1,268,230.10	1,326,827.38
Greene*	677.32	0.00	2.94	0.00
Greene Lodgings	6,284.60	6,048.36	1,506.27	2,467.59
Hale*	3,340.13	0.00	0.00	0.00
Henry *	126.02	3.06	485.03	0.00
Houston*	9,808.70	504.39	1,322.88	0.00
Jackson*	5,379.58	7,418.30	6,042.84	998.60
Jefferson*	16,117.09	3,628.79	15,961.45	0.00
Jefferson Lodgings*	58.06	0.00	3.48	0.00
Lamar*	227.15	0.00	54.52	0.00
Lauderdale*	5,751.43	2,135.09	3,567.99	292.23
Lauderdale Lodgings	305,951.34	364,824.50	613,834.67	719,268.70

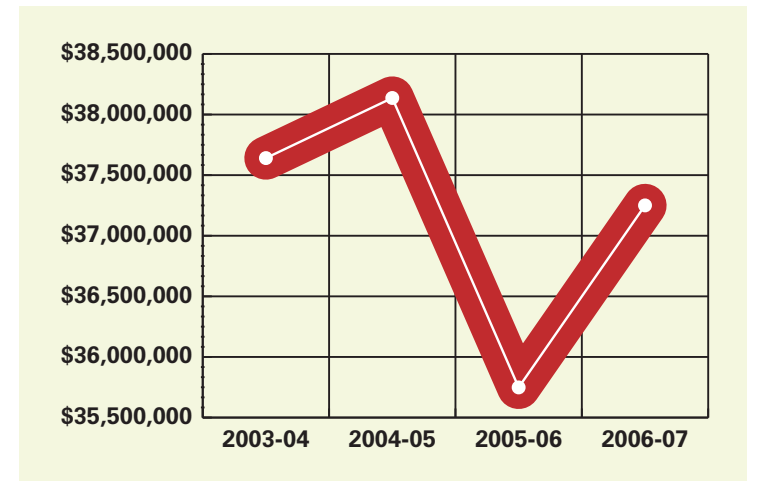
ALABAMA DEPARTMENT OF REVENUE

County	2003-04	2004-05	2005-06	2006-07
Lawrence*	\$ 6,409.24	\$ 4,098.86	\$ 4.07	\$ 0.00
Lee *	5,177.52	21,468.26	22,862.25	0.00
Lee Lodgings	438,616.44	507,261.04	556,454.26	616,534.67
Limestone	8,928.49	5,286.67	3,448.36	2,036,499.90
Lowndes*	8,647.39	1,458.94	70.04	0.00
Macon*	2,103.34	0.40	0.00	0.00
Macon Lodgings				50,212.18
Madison*	6,057.66	3,541.10	-1,460.07	100.59
Madison Lodgings	38,789.23	579,847.61	748,062.47	837,526.39
Marengo*	2,233.94	1,169.04	218.08	689.54
Marion*	1,860.29	3,862.71	8,304.99	8,852.67
Marshall*	238.86	461.18	2,779.29	0.00
Mobile*	6,402.21	952.54	1,099.91	114.25
Monroe*	682.11	2,355.66	0.00	2,342.41
Montgomery*	8,103.03	57,046.26	18,544.04	2,074.38
Morgan*	1,884.90	3,262.10	14.22	11.17
Perry*	442.16	1.27	0.01	0.00
Pickens*	0.00	12,775.95	775.72	1,584.27
Pickens Lodgings	296.64	25.60	260.00	270.85
Pike*	4,640.93	12,894.98	2,161.26	25.49
Randolph	1,294,677.15	1,518,451.64	1,676,833.19	1,628,248.04
Randolph Lodgings	21,132.17	30,540.51	29,482.85	29,807.59
Russell*	35,322.62	5,835.00	2,980.98	1,105.79
Russell Lodgings*	2.01	0.00	417.29	0.00
St. Clair*	2,428.36	73.46	18.60	115.21
Shelby*	2,996.84	984.62	13,076.19	0.00
Sumter*	791.67	490.22	75.62	0.00

County	2003-04	2004-05	2005-06	2006-07
Sumter Lodgings*	\$ 1,579.25	\$ 701.12	\$ 0.00	\$ 0.00
Talladega	12,158,333.68	11,016,386.26	11,458,363.83	12,058,888.53
Tallapoosa*	2,526.74	696.10	0.98	0.00
Tuscaloosa*	6,553.64	886.79	292.61	80.02
Walker*	7,061.64	1,331.25	256.45	52.60
Walker Lodgings*			26.73	0.00
Wilcox*	4,441.58	210.80	299.30	0.00
Winston*	1,702.03	2.63	2,091.15	0.00
TOTAL	\$37,640,739.39	\$38,136,587.44	\$35,748,720.85	\$37,250,339.77

*ADOR did not collect/administer local tax as of Sept. 30, 2007.

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	2003-04	2004-05	2005-06	2006-07	City	2003-04	2004-05	2005-06	2006-07
Abbeville*	\$ 345.08	\$ 27.06	\$ 0.00	\$ 0.00	Banks*		\$ 24.78	\$ 0.00	\$ 0.00
Adamsville*	323.96	0.84	0.00	0.00	Bay Minette*	2,272.67	47.32	0.00	0.00
Addison*	756.12	146.59	1,131.71	0.00	Bayou La Batre	834,181.48	851,906.66	1,076,097.61	1,073,663.60
Akron	29,249.05	30,103.13	32,111.91	29,518.63	Bear Creek	17,558.14	22,686.27	23,896.91	44,754.15
Alabaster*	4,948.55	1,279.41	80.65	0.00	Beaverton*	13,721.15	2,872.01	57.70	0.00
Albertville*	5,125.00	173.01	1,041.20	0.00	Belk*	11,463.22	7,138.74	6,014.95	891.71
Alexander City *	2,409.89	293.31	7.14	0.00	Berry *	11.11	0.00	230.40	0.00
Aliceville *	854.29	0.00	0.00	0.00	Bessemer*	92,442.06	13,491.80	6,449.73	28.14
Allgood	13,730.04	11,422.43	10,671.06	12,320.39	Birmingham*	15,061.51	1,719.92	32,353.64	50.75
Altoona *	25.06	18.82	23.13	4,524.72	Black	2,595.79	2,959.41	2,370.24	8,765.23
Andalusia *	7,577.19	875.38	0.00	0.00	Blountsville*	403.05	0.00	0.00	0.00
Anderson	33,754.38	39,057.08	41,615.59	42,729.12	Blue Springs	2,872.06	1,321.95	1,643.23	8,216.52
Anniston *	9,958.29	7,265.16	192.98	0.00	Boaz*	371.62	2,824.18	16.76	0.00
Arab*	5,885.18	8,959.25	337.00	814.63	Boligee*	20,364.69	17,745.21	20,597.18	27.84
Ardmore*	0.00	3,450.83	7,476.78	0.00	Branchville*	0.00	4,046.45	80.48	0.00
Argo	285,013.85	292,933.08	334,868.40	304,020.90	Brewton*	488.75	366.79	193.79	27,553.27
Ariton	53,480.27	58,837.39	65,388.10	64,578.09	Bridgeport*	267.53	0.00	0.00	0.00
Arley*	84.06	0.00	273.57	0.00	Brighton	228,944.99	259,173.67	72,953.32	277,010.33
Ashford*	54.44	0.00	0.60	0.00	Brookside	4,049.45	4,805.42	4,418.52	7,825.19
Ashland	608,474.57	615,835.21	708,701.52	824,697.91	Brookwood*	45.96	0.00	0.00	0.00
Ashville*	68.27	0.00	18.26	0.00	Brundidge	0.00	191,509.51	416,058.86	435,899.66
Athens*	5,717.51	9,889.72	245.30	0.00	Butler*	200.63	44.46	48.91	0.00
Atmore *	455.75	210.83	0.57	0.00	Calera*	176.26	3,110.07	8.68	0.00
Attalla*	0.00	2,744.35	15.81	0.00	Camden*	2,008.17	0.00	0.00	0.00
Auburn*	3,438.52	579.87	27.21	0.00	Camp Hill*	195.81	34.58	0.00	0.00
Autaugaville*	918.80	2.16	0.00	0.00	Carbon Hill*	70.98	0.00	2,910.65	0.00
Baker Hill	64,335.96	107,936.35	117,833.65	145,040.65	Carrollton	55,920.14	50,580.03	51,760.53	58,842.17

ALABAMA DEPARTMENT OF REVENUE

City	2003-04	2004-05	2005-06	2006-07
Castleberry*	\$ 32,877.39	\$ 42,458.45	\$ 48,926.21	\$ 4,211.37
Cedar Bluff*	297.14	0.00	0.00	0.00
Center Point				1,114,282.38
Centre*	2,470.36	717.14	0.00	0.00
Centreville*	527.65	504.78	0.00	0.00
Chatom	681,063.03	720,748.12	789,051.28	760,651.07
Chelsea*	359.82	0.00	0.00	0.00
Cherokee*	65.84	2,427.41	79.52	0.00
Chickasaw*	20.46	135.52	0.00	0.00
Childersburg	1,334,464.02	1,354,115.33	1,460,137.22	1,511,757.98
Citronelle*	5,316.89	0.00	2.75	0.00
Clanton*	31,621.18	9,304.60	474.81	677.97
Clayhatchee*	5,380.36	5,258.73	236.60	0.00
Clayton*	287,542.07	149,705.78	197.67	93.27
Cleveland*	0.00	0.00	-50.00	0.00
Clio	85,936.30	101,191.01	102,343.56	126,924.08
Coffee Springs	3,267.92	2,911.74	2,622.74	5,659.96
Coffeetown*	1.58	0.00	0.00	0.00
Coker	39,307.35	35,764.04	32,505.22	42,191.44
Collinsville*	56.69	201.58	24.09	0.00
Columbia	139,583.40	145,004.67	192,617.32	193,066.99
Columbiana*	2,758.67	993.27	1,882.11	252.65
Cottonwood	152,188.15	137,152.73	149,238.26	149,146.59
Courtland	146,293.50	80,861.70	58,499.08	76,386.88
Cowarts*	57.12	0.00	0.00	0.00
Creola*	245,115.42	292,315.55	328,265.28	263,751.93
Crossville*	300.96	0.00	396.05	0.00

City	2003-04	2004-05	2005-06	2006-07
Cullman*	\$ 813.53	\$ 915.34	\$ 1,186.58	\$ 0.00
Dadeville*	0.00	10.84	1.33	0.00
Daleville	1,100,298.92	1,182,746.05	1,957,614.31	1,281,427.00
Daphne*	1,389.00	2,725.76	140.58	8,247.10
Dauphin Island	339,368.83	469,007.21	556,829.47	548,179.43
Daviston	10,010.55	14,882.29	14,195.90	16,048.16
Deatsville	28,251.86	32,246.09	61,785.69	67,695.76
Decatur*	5,337.59	6,054.30	751.89	831.37
Demopolis*	7,632.39	5,531.53	1,748.27	7.56
Detroit	9,853.41	7,405.68	7,919.09	9,835.18
Dora*	0.25	1.45	0.00	0.00
Dothan*	25,161.22	2,112.71	1,566.58	0.00
Double Springs*	0.00	1.28	0.00	0.00
Dozier	26,567.66	32,767.02	29,851.61	23,499.90
Dutton	49,354.26	73,938.76	83,598.23	48,601.75
East Brewton	0.00	63.30	196,042.05	385,186.13
Eclectic*	19.72	0.00	43.04	0.00
Elba	1,027,367.67	984,619.79	960,259.05	984,614.76
Elberta*	864.27	1.99	0.00	0.00
Eldridge	10,971.48	11,806.96	18,346.59	16,559.15
Elkmont	83,118.78	107,240.66	144,309.67	156,119.72
Elmore*	306.86	120.83	0.00	0.00
Emelle	10,658.38	10,454.66	10,405.12	12,740.25
Enterprise*	5,544.67	12,112.23	1,745.92	2,944.61
Eufaula*	9,322.44	12,453.38	5,920.73	12,109.29
Eva*	102.05	2.65	0.00	0.00
Evergreen*	2,787.03	0.00	0.01	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2003-04	2004-05	2005-06	2006-07
Excel*	\$ 14,975.35	\$ 9,887.69	\$ 1.65	\$ 0.00
Fairfield	2,645.65	3,983,131.89	5,136,108.37	5,753,672.09
Fairhope*			6.84	0.00
Falkville	955.42	113,986.37	267,756.44	312,156.96
Faunsdale	20,835.12	18,615.36	19,132.98	20,127.00
Fayette*	670.99	0.95	0.00	0.00
Flomaton*	6.29	0.00	0.00	0.00
Floral*	3.90	78.85	0.00	0.00
Florence*	53,576.52	24,213.50	23,432.87	19,070.49
Foley	5,600,855.67	6,135,097.62	6,935,545.11	10,462,841.81
Forkland*	0.00	0.00	1.97	0.00
Fort Deposit*	26.57	7.00	4.00	0.00
Fort Payne	806.04	417.78	5,728,672.42	9,461,008.67
Franklin*	2,268.87	0.00	0.00	0.00
Frisco City*	82,965.87	53,902.88	5.49	0.00
Fulton*	147,393.93	154,047.19	64,999.78	6.56
Fultondale*	46,463.16	1,805.36	2,754.28	2,421.55
Fyffe*	536.87	0.00	0.00	0.00
Gadsden*	26,718.62	3,587.21	1,966.60	68.50
Gantt	27,525.65	25,489.45	35,790.22	31,569.48
Gardendale*	2,164.46	44.88	223.71	0.00
Gaylesville	14,269.67	14,745.45	12,754.90	14,697.75
Geiger*	3,319.59	3,480.23	2,383.93	1,396.61
Geneva	1,505,454.00	1,596,458.58	1,793,400.09	1,854,844.66
Georgiana	22,308.04	397,149.82	466,936.46	496,234.35
Geraldine	284,372.23	310,549.23	297,203.30	291,797.26
Gilbertown	249,274.84	205,141.97	220,656.73	205,433.64

City	2003-04	2004-05	2005-06	2006-07
Glencoe*	\$ 0.00	\$ 0.53	\$ 2.97	\$ 0.00
Glenwood	13,404.47	11,832.43	13,862.70	7,083.28
Goldville	7,026.47	7,078.49	6,935.38	6,596.74
Goodwater*	212,204.63	258,681.93	270,886.32	45,531.21
Gordo*	171.40	0.00	0.00	0.00
Gordon*	9,627.78	11,489.49	2,658.56	145.86
Gordonville*	1,654.07	1,341.97	41.70	0.00
Goshen*	17,445.19	19,774.82	22,139.52	10,472.73
Grant	304,144.81	316,269.77	352,136.56	416,899.43
Graysville*	0.81	59.46	0.00	0.00
Greensboro*	2,874.31	0.00	0.00	0.00
Greenville	4,997,900.48	5,670,161.01	5,753,392.93	6,083,305.33
Grimes	32,883.34	31,379.99	32,147.59	38,707.46
Grove Hill	615,427.64	679,840.61	751,478.56	832,229.11
Guin*	3.12	0.00	0.00	0.00
Gulf Shores*	16,804.22	560.43	2,657.65	0.00
Guntersville	6,522,598.63	6,799,774.04	7,510,627.42	10,166,544.07
Gurley*	13.11	0.00	233.18	0.00
Hackleburg*	0.00	0.00	0.00	0.00
Haleburg	1,089.34	3,740.21	1,139.87	1,909.82
Haleyville*	1,794.09	0.95	5,070.53	0.00
Hamilton*	71.46	2.33	499.51	0.00
Hammondville	12,681.82	17,836.56	21,881.96	22,957.60
Harpersville	257,620.62	294,724.89	365,502.16	429,145.31
Hartford	505,439.70	622,101.62	579,845.84	709,038.37
Hartselle*	2,070.01	15.79	44.31	30.72
Hayden	20,846.75	24,170.76	31,831.22	38,910.01

ALABAMA DEPARTMENT OF REVENUE

City	2003-04	2004-05	2005-06	2006-07
Hayneville*	\$ 153,554.66	\$ 171,659.99	\$ 171,872.27	\$ 163,225.57
Headland*	27.14	0.00	241.03	0.00
Heflin*	316.57	0.00	0.00	21.21
Helena*	205.81	3.11	426.13	0.00
Henegar*	130.48	0.53	144.71	0.00
Hobson City	11,661.93	16,021.81	32,797.96	27,433.90
Hokes Bluff*	0.00	1.10	0.00	0.00
Hollywood	57,971.57	69,523.71	72,170.70	98,617.01
Homewood	23,143,388.87	23,863,103.60	26,942,983.21	25,754,163.63
Hoover*	189.07	324.48	213.58	0.00
Hueytown*	925.87	1.25	107.52	0.00
Huntsville*	25,282.76	139,828.63	40,150.83	3,446.73
Hurtsboro*	81,333.76	79,679.77	840.85	11,833.49
Hytov	1,876.93	4,344.58	2,927.15	2,250.12
Ider*	74.37	0.00	0.00	3.33
Irondale*	13.83	13.86	0.00	0.00
Jackson*	4,101.78	35.15	84.00	99.00
Jacksonville*	9,640.75	14.35	3.22	0.00
Jasper*	8,182,112.69	8,611,261.02	9,251,511.46	6,304,455.15
Jemison*	16.33	0.00	0.00	0.00
Kansas	235.65	1,249.39	186.20	874.75
Kellyton				10,236.60
Killen	542,710.86	548,953.48	569,764.87	607,222.22
Kimberly*	186.59	0.00	0.00	0.00
Kinsey*	21.84	32.20	6.57	0.00
Kinston	53,899.64	49,981.60	58,905.59	60,537.21
LaFayette	467,730.26	591,656.47	810,004.68	1,077,814.32

City	2003-04	2004-05	2005-06	2006-07
Lake View*	\$ 626.91	\$ 12.98	\$ 0.00	\$ 0.00
Lanett*	4,532.51	30.98	22.51	0.00
Langston	539.38	1,569.58	3,498.94	7,426.50
Leeds*	13,799.86	5,763.98	205.09	0.00
Leesburg*	140.61	321.20	0.00	0.00
Leighton*	24.56	39.16	25.50	0.00
Level Plains	58,577.74	79,340.18	69,259.30	77,425.03
Lexington*	2.74	0.00	32.39	0.00
Lincoln	1,588,903.67	1,634,292.30	1,937,339.83	2,577,829.38
Lineville*	13.45	0.86	0.00	0.00
Lisman*	18,705.09	25,701.84	23,870.70	17,470.58
Livingston*	204.66	0.65	17.98	0.00
Lockhart	12,271.67	15,008.99	10,218.17	34,798.52
Locust Fork	58,558.26	74,641.38	90,298.86	146,588.05
Louisville	101,492.41	95,055.88	92,213.51	93,468.42
Lowndesboro			25,571.29	30,747.01
Loxley*	456.39	39.44	-248.81	138.10
Luverne*	1,363.77	1,851.19	0.00	0.00
Madison*	720.06	23.58	217.47	0.00
Malvern	33,719.61	42,422.71	37,191.34	40,839.59
Margaret	57,733.95	114,420.40	173,202.80	158,884.66
Marion*	1,227.47	4,528.28	687.75	0.00
McIntosh	199,101.28	356,288.79	404,270.01	432,059.04
McKenzie	39,726.85	46,557.06	52,409.56	54,799.21
Mentone	69,872.15	53,253.31	60,176.83	66,276.14
Midfield	2,284,818.64	2,208,614.81	2,072,776.08	1,809,853.20
Midland City*	68,089.85	1,057.37	647.49	3,127.33

ALABAMA DEPARTMENT OF REVENUE

City	2003-04	2004-05	2005-06	2006-07
Midway*	\$ 1,720.64	\$ 3,678.91	\$ 1,864.13	\$ 0.00
Millbrook*	933.51	672.22	2.10	0.00
Millport*	124,187.77	133,363.77	139,473.79	47,013.49
Millry*	64.35	78.56	0.00	0.00
Mobile*	11,209.98	1,642.03	4,618.45	457.02
Monroeville*	671.01	491.21	7.68	0.00
Montevallo*	488.18	67.63	0.00	5.13
Montgomery*	7,296.21	952.77	3,942.53	0.00
Moody	1,782,022.47	1,913,093.47	2,000,558.14	2,067,379.87
Morris*	297.49	2,328.40	311.33	0.00
Mosses*	4,785.08	12,191.40	5,221.56	231.87
Moulton*	1,607.91	8.00	0.00	0.00
Moundville*	148.45	31.06	1.83	0.00
Mt. Vernon*	326.32	0.00	0.00	0.00
Mountain Brook*	251.45	0.00	14.46	61.66
Mountainboro	17,923.93	35,588.17	30,347.09	30,117.07
Mulga*	257.06	5.41	0.00	0.00
Munford	205,006.41	169,298.11	205,843.80	206,431.35
Muscle Shoals	9,468,784.23	9,646,487.05	10,290,371.21	10,746,044.40
Myrtlewood	3,487.11	4,951.83	8,745.82	11,896.70
Napier Field*	8.61	2.56	9.01	0.00
Nauvoo*	6.06	2.36	0.00	0.00
Needham	3,077.67	3,717.51	4,171.21	4,845.86
New Hope*	13.90	21.76	59.12	0.00
New Site	118,926.10	124,544.95	137,492.23	148,297.77
Newbern	5,850.25	5,846.61	6,211.08	5,406.72
Newton	173.51	8.02	55,644.98	98,305.59

City	2003-04	2004-05	2005-06	2006-07
Newville	\$ 30,243.27	\$ 24,731.83	\$ 26,713.45	\$ 24,756.85
Northport*	1,865.02	1,269.35	14.04	73.43
Notasulga*	138,088.65	139,675.59	63,690.55	6,616.95
Oak Grove	321,439.61	358,887.75	365,649.84	386,271.51
Oakman	69,718.60	90,936.77	81,549.33	96,101.25
Odenville	317,071.96	354,617.19	493,336.00	636,127.35
Ohatchee*	0.60	0.00	0.00	0.00
Oneonta*	422.49	0.00	40.10	0.00
Opelika *	3,529.71	4,487.94	8,204.61	0.00
Opp*	929.55	626.11	22.00	76,566.35
Orange Beach*	2,301.77	18.78	1,081.49	2,894.12
Owens Cross Rds.	177,887.11	222,157.60	293,939.78	370,713.50
Oxford	17,430,153.95	17,216,382.49	20,173,995.80	20,965,601.80
Ozark*	2,096.19	31.78	74.26	0.00
Parrish*	175.74	0.29	0.00	0.00
Pelham*	1,672.74	844.07	38,806.13	0.00
Pell City*	563.42	109.75	1.57	230.40
Pennington*	236.81	7.18	11.87	0.00
Phenix City*	21,208.02	9,442.32	2,893.71	2,424.55
Phil Campbell*	35.64	0.00	0.00	0.00
Pickensville	11,547.20	13,043.25	14,476.43	15,049.97
Piedmont*	438.02	0.00	1,447.32	0.00
Pike Road	69,104.80	97,943.08	165,510.50	268,392.38
Pinckard	48,099.85	44,249.22	38,335.64	47,575.72
Pine Hill	124,264.75	152,429.20	166,625.97	181,915.98
Pisgah	20,730.64	21,077.83	22,625.30	26,336.72
Pleasant Grove	801,516.33	854,071.31	893,700.93	819,556.27

ALABAMA DEPARTMENT OF REVENUE

City	2003-04	2004-05	2005-06	2006-07
Powell*	\$ 924.70	\$ 0.00	\$ 0.00	\$ 0.00
Prattville*	6,559.26	212.65	3,606.26	0.00
Priceville*	0.00	9.65	0.00	0.00
Prichard	3,125,616.69	3,731,070.48	4,492,026.59	4,170,047.38
Ragland*	313.40	0.00	0.00	0.00
Rainbow City	3,832,840.80	3,452,812.41	4,121,340.05	4,445,240.16
Rainsville*	447.21	0.00	7.42	0.00
Ranburne	1.68	49,588.40	96,607.58	124,803.11
Red Bay*	2,606.70	0.93	0.00	0.00
Red Level*	41.47	57.63	0.00	0.00
Reece City	21,928.26	22,181.09	27,893.40	29,612.41
Reform*	890.28	60.92	263.56	238.31
Rehobeth*	0.00	0.00	-50.00	0.00
Repton*	41,388.61	47,591.98	7,490.56	0.00
Ridgeville	2,182.83	1,925.86	2,419.46	5,056.21
River Falls	86,412.39	104,544.25	109,648.96	150,358.82
Riverview	8,116.39	12,863.15	21,835.72	16,816.02
Roanoke	2,499,876.40	2,549,021.46	2,731,745.72	2,793,424.38
Robertsdale*	442.66	1,523.83	3.45	0.00
Rockford*	18.35	0.00	0.00	0.00
Rogersville	419,700.80	451,476.60	515,210.66	572,393.63
Russellville	3,043.27	54.64	3,190,207.99	3,811,709.38
Rutledge*	0.14	0.00	0.00	0.00
Saint Florian	94,965.20	106,151.90	128,875.77	135,774.09
Samson*	867.78	0.00	52.92	0.00
Saraland	5,831,539.07	6,403,499.37	7,455,363.48	8,481,144.87
Sardis City*	1,049.45	0.00	0.00	0.00

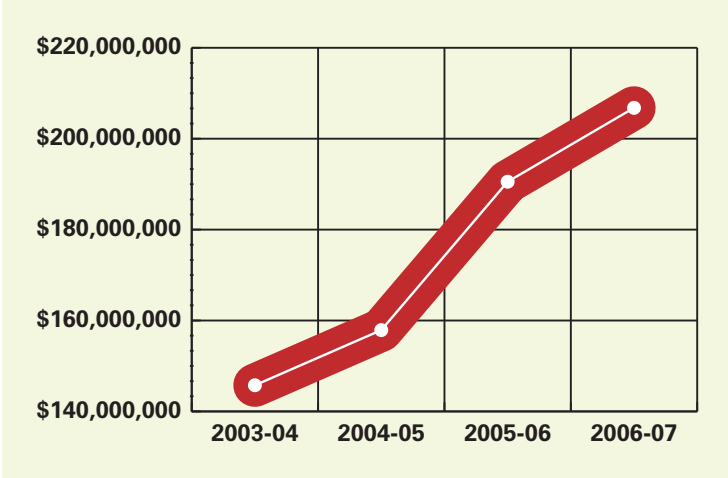
City	2003-04	2004-05	2005-06	2006-07
Satsuma	\$ 130.81	\$ 11.42	\$ 653,675.82	\$ 720,555.46
Scottsboro*	1,686.49	786.32	882.85	0.00
Section*	5.63	0.00	0.00	0.00
Selma*	1,041,177.70	19,957.83	6,844.18	4,814.00
Sheffield*	2,270.44	39,370.41	1,686.45	0.00
Shorter	181,261.91	581,365.42	954,156.46	1,064,111.29
Silas	48,966.69	47,321.07	52,938.28	61,090.02
Silverhill*	0.00	149.60	0.00	0.00
Sipsey	28,223.80	28,087.57	27,365.76	22,513.07
Slocomb	363,537.10	345,481.90	368,262.48	381,961.79
Smith's Station*	46,317.75	168.42	29.96	0.00
Snead	174,244.36	259,808.35	298,658.31	297,682.12
Somerville	60,058.97	61,750.71	75,212.85	84,266.12
Southside*	43.87	2.22	0.00	0.00
Spanish Fort*	128.87	46.97	0.00	51.76
Springville	778,347.17	902,334.69	1,604,335.51	2,121,581.94
Steele*	36.16	0.00	0.00	0.00
Stevenson*	1,623.35	0.00	0.00	0.00
Sulligent*	24.85	0.00	869.85	0.00
Sumiton*	29.24	20.65	0.00	0.00
Summerdale	536,208.67	823,024.83	865,865.24	873,905.54
Susan Moore	9,806.85	9,675.89	4,151.62	3,843.67
Sweet Water	44,325.80	54,720.21	51,393.17	43,724.50
Sylacauga	6,815,438.58	6,531,679.80	6,777,040.49	6,742,561.60
Sylvan Springs*	0.81	0.00	0.00	0.00
Sylvania*	176.35	0.00	0.00	0.00
Talladega	5,296,232.90	6,990,684.02	7,435,908.67	7,286,288.35

ALABAMA DEPARTMENT OF REVENUE

City	2003-04	2004-05	2005-06	2006-07
Tallasse* [*]	\$ 372,600.59	\$ 7,465.89	\$ 994.24	\$ 3,532.64
Tarrant*	3,369.44	0.00	0.00	0.00
Taylor	90,377.63	100,333.92	98,012.65	136,509.26
Thomaston	23,095.05	32,372.18	36,013.04	39,261.92
Thomasville*	5,261.54	3,891.10	9.51	0.00
Thorsby*	311.81	570.52	0.00	0.00
Town Creek*	0.00	0.00	131.40	0.00
Toxey	15,585.60	18,204.56	19,512.81	21,769.30
Trafford	43,967.39	45,676.18	55,780.17	56,894.16
Triana	17,154.58	14,576.46	12,235.61	13,334.68
Trinity*	41.70	0.00	0.00	0.00
Troy	4,562.92	1,195,992.77	5,408,946.28	5,640,505.94
Trussville	13,953,291.58	14,942,274.64	16,213,515.23	19,543,674.40
Tuscaloosa*	6,357.04	2,531.05	57.48	0.00
Tuscumbia*	168.65	63.54	0.00	0.00
Tuskegee*	4,815.53	71.06	1,887.87	0.00
Union Grove	15,956.81	22,332.04	19,080.34	17,694.86
Union Springs*	8,383.52	23.41	0.00	0.00
Valley*	563.96	87.78	54,119.24	0.00
Valley Head	33,268.65	50,437.74	47,832.89	68,842.46
Vance	211,389.37	271,801.01	321,567.66	409,060.52
Vernon*	9.46	0.00	0.00	0.00
Vestavia Hills*	15,169.76	4,442.34	3,739.81	0.00
Vina*	1.70	0.00	0.00	0.00
Wadley	135,276.33	152,245.79	145,469.62	161,688.69
Waldo	8,232.03	16,864.13	17,666.05	11,924.03
Walnut Grove	58,795.84	60,240.75	69,152.43	108,870.54

City	2003-04	2004-05	2005-06	2006-07
Warrior*	\$ 6,760.25	\$ 0.00	\$ 715.88	\$ 0.00
Waterloo	3,324.37	4,572.65	5,501.70	5,614.28
Waverly	5,482.15	7,763.58	10,725.48	15,862.40
Weaver*	250,814.26	63,214.89	106.88	8.81
Webb*	5.70	0.00	0.00	0.00
Wedowee*	26.22	0.23	76.64	0.00
West Blocton*	1,664.20	1.01	0.00	0.00
Westover*			37.44	20.87
Wetumpka*	104,399.93	3,151.87	1,281.90	2,058.35
White Hall	7,864.78	14,823.52	17,303.47	16,514.88
Wilsonville*	0.00	84.47	0.00	0.00
Wilton	100,760.87	78,358.18	69,452.07	90,049.81
Winfield*	1,295.52	0.00	8.36	0.00
Woodland	47,090.23	40,118.32	42,723.99	49,523.05
Woodstock*	0.00	20.35	0.00	0.00
Woodville	16,499.32	18,631.40	21,251.49	20,966.00
Yellow Bluff	6,433.58	7,961.24	7,262.57	6,405.31
York*	13.46	0.00	9.30	0.00
TOTAL	\$145,761,062.86	\$157,891,060.24	\$190,539,604.58	\$206,786,151.47

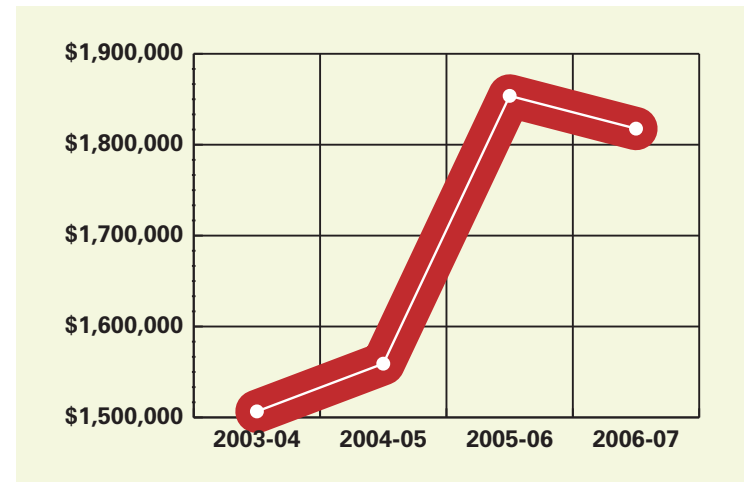
*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2007.



County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

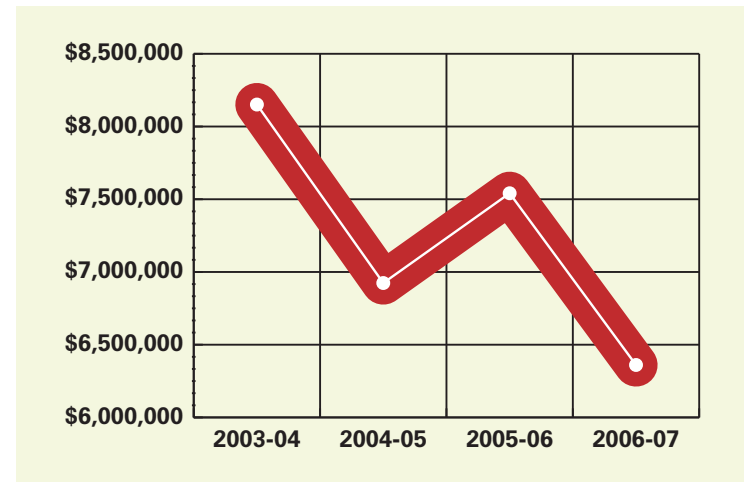
County	2003-04	2004-05	2005-06	2006-07
Cullman	\$ 448,250.95	\$ 453,790.94	\$ 447,851.70	\$ 473,477.21
Jackson	867,401.78	912,535.97	988,404.50	868,302.57
Lowndes	190,967.67	192,811.25	417,471.35	475,905.53
Total	\$1,506,620.40	\$1,559,138.16	\$1,853,727.55	\$1,817,685.31



County Tobacco Taxes Collected by the State

Net Distributions

County	2003-04	2004-05	2005-06	2006-07
Barbour	\$100,933.60	\$183,390.21	\$219,173.90	\$182,548.14
Bullock*	50,879.97	21,725.96	0.00	179.83
Chambers	760,390.94	665,557.37	790,470.86	667,411.12
Cherokee	225,600.67	217,118.03	249,758.52	226,501.52
Choctaw*	169,077.96	154,672.32	49,555.92	253.71
Coosa	34,798.77	35,087.59	40,439.53	33,589.11
Crenshaw	60,679.34	59,269.11	77,067.53	57,436.58
Dale*	197,263.87	194,968.40	64,098.80	2,410.12
DeKalb*	17,830.29	980.00	0.00	0.00
Fayette*	83,408.04	40,337.58	2,872.14	9.23
Franklin	188,866.12	165,238.19	189,153.17	154,041.33
Geneva	129,320.12	118,872.96	137,605.29	115,529.32
Henry	60,292.29	60,459.73	75,762.15	57,102.33
Houston	542,253.99	523,276.42	582,050.24	513,851.77
Jackson*	0.00	325.36	0.00	0.00
Limestone	302,337.48	307,631.83	321,557.44	283,615.43
Lowndes*	53,061.20	25,568.92	0.00	53.96
Marion	152,051.09	138,019.16	165,623.67	134,132.38
Mobile	3,920,230.74	2,941,840.01	3,364,093.49	2,909,934.50
Randolph	498,922.22	491,103.33	572,296.70	483,190.13
Talladega	457,487.65	465,817.33	515,016.99	420,585.31
Washington	113,753.78	111,690.71	124,587.42	118,228.02
Winston*	31,674.07	1,127.67	0.00	0.00
TOTAL	\$8,151,114.20	\$6,924,078.19	\$7,541,183.76	\$6,360,603.84



*ADOR does not administer local tax.

Financial Institutions Excise Tax

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

The tax is paid by April 15 each year for the previous tax year. The rate is 6.5 percent of the total taxable net income reported by the institution on its annual return.* September 1 marks the annual distribution date of Alabama's financial institutions excise tax.

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

collections: State General Fund, 25 percent; Alabama cities of origin, 50 percent; and Alabama counties of origin, 25 percent.

*Note: Act 1999, 2nd Ex. Sess., No. 664 increased the tax rate to 6.5 percent for all tax years beginning after Dec. 31, 2000; provided that all revenue generated from the increased tax rate be deposited to the State General Fund. The rate increase was contingent upon the ratification of the constitutional amendment proposed by Act 99-600. The amendment was ratified as Amendment No. 662 on June 19, 2000.

The table below details net distribution totals for fiscal years 2004 through 2007.

Financial Institutions Excise Tax Distributions

	2004	2005	2006	2007
State General Fund	\$12,464,473.97	\$ 9,749,810.64	\$25,482,587.10	\$20,022,100.23
Cities	\$15,883,233.19	\$12,239,690.05	\$32,340,159.70	\$20,388,787.77
Counties	\$ 8,237,714.44	\$ 6,236,470.70	\$16,468,292.49	\$10,352,601.04
TOTAL	\$36,585,421.60	\$28,225,971.39	\$74,291,039.29	\$50,763,489.04

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2006, through Sept. 30, 2007

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	\$ 132,690.66	Bibb	\$ 324,956.77
Cherokee	1,076,831.81	Blount	369,629.21
Colbert	6,566,110.18	Chilton	372,795.33
Cullman	4,777,500.78	Clarke	401,514.14
DeKalb	3,206,219.73	Clay	309,272.15
Etowah	188,288.04	Coffee	485,440.23
Franklin	2,129,195.52	Fayette	329,652.63
Jackson	10,405,659.04	Geneva	386,496.30
Jefferson	2,404,586.05	Lamar	326,789.22
Lauderdale	5,637,546.73	Marion	389,875.29
Lawrence	2,307,002.25	Monroe	353,524.27
Limestone	7,052,088.81	Pickens	358,169.73
Madison	19,461,045.04	Randolph	342,927.76
Marshall	6,477,626.50	Walker	545,909.46
Morgan	15,365,914.48	Washington	306,716.88
Winston	228,937.03	TOTAL	\$5,603,669.37
TOTAL	\$87,417,242.65		

State General Fund	\$19,052,475.94
Total FY 2006-07 Distributions	\$112,073,387.96

Summary of Excess Sales and Use Tax Discount Revenue

Distribution of Excess Sales and Use Tax Revenue

Sales Tax Timely-filing Vendor Discount Cap Lowered

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

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

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

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

Additional sales tax revenues generated by imposing the cap 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, 2006, through Sept. 30, 2007.

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

Fiscal Year 2006-07	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-06	\$ 1,638,583.73	\$ 280,329.68	\$ 1,918,913.41
Nov-06	1,590,634.79	270,764.38	1,861,399.17
Dec-06	1,714,357.72	264,293.95	1,978,651.67
Jan-07	2,287,998.77	303,647.94	2,591,646.71
Feb-07	1,570,382.14	259,557.13	1,829,939.27
Mar-07	1,561,911.00	244,987.74	1,806,898.74
Apr-07	1,875,837.88	275,479.90	2,151,317.78
May-07	1,651,286.76	263,287.35	1,914,574.11
Jun-07	1,795,992.50	262,929.12	2,058,921.62
Jul-07	1,796,725.27	289,027.26	2,085,752.53
Aug-07	1,670,385.44	263,695.37	1,934,080.81
Sep-07	1,692,844.64	267,943.45	1,960,788.09
Annual Totals	\$20,846,940.64	\$3,245,943.27	\$24,092,883.91

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) Act 99-664 increased the rate from 6% to 6.5% for all tax years after Dec. 31, 2000; all revenue generated from rate increase deposited to State 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.