

State of Alabama
Department of Revenue



2009 ANNUAL REPORT



2009 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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2009 in Review

The Alabama Department of Revenue (ADOR) serves as the state's primary tax-collecting agency, collecting over \$8 billion of Alabama's total state tax revenues. In addition to its tax administration and collection functions, the department is also responsible for motor vehicle registration and statewide property appraisal.

The state's largest revenue-producers are the individual income tax and the state sales tax, generating over \$5.6 billion of the department's total \$8.4 billion collections.

The ADOR began its operating year under a \$142 million budget; however, reductions resulted in actual expenditures of \$127.8 million. At the close of the 2009 fiscal year, the department employed 1,211 full-time employees.

Collection Summary

Year-End Collections Top \$8.4 Billion

The Alabama Department of Revenue closed out its 2009 fiscal year with year-end collections totaling \$8.4 billion, with over \$7.1 billion collected through electronic means.

Collections through Alabama's Voluntary Disclosure Program totaled \$3,357,882 for fiscal 2009. (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 Treasury Offset Program (TOP), a debt collection program, totaled \$10,965,195.80 during fis-

cal year 2009, representing 31,459 payments/offsets. Alabama first participated in the Treasury Offset Program in 2003 and since that time, the ADOR has collected \$40,019,141.66 in refunds/offsets, representing 161,265 payments/offsets. In 2009, legislation was passed that required the administrative fee charged by the U.S. Treasury Department for Alabama's participation in the TOP to be paid by Alabama taxpayers whose federal refunds are

ADOR Budget FY 2009

Expenditure Category	Fiscal Year 2009 Budget	Expenditures/ Encumbrances Year To Date 13th Acct. Period
Salaries	\$ 63,734,334	\$ 63,008,014
Fringe Benefits	22,388,776	22,214,582
Travel In-State	1,284,000	1,117,602
Travel Out-of-State	841,500	821,039
Repairs and Maintenance	173,846	173,945
Rent	4,767,346	5,103,850
Utilities	3,025,808	3,386,026
Professional Services	14,687,359	14,468,156
Supplies	5,251,969	5,021,412
Transportation Equipment Operations	120,000	78,683
Grants and Benefits	3,188,834	1,055,684
Transportation Equipment Purchases	0	0
Other Equipment Purchases	191,204	191,205
Transfers	11,200,000	11,200,000
Unallocated Appropriation	11,417,106	0
Totals	\$142,272,082	\$127,840,198

intercepted for payment of past-due Alabama income tax debts. Federal legislation passed by Congress in 1998 (P.L. 105-206) authorizes the federal government to offset federal tax refunds to satisfy state tax delinquencies

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

2009 in Review

ADOR Commissioner Tim Russell Elected Vice-Chair Multistate Tax Commission

The Multistate Tax Commission's (MTC) Executive Committee elected Alabama Commissioner of Revenue Tim Russell to the post of vice-chair, effective May 7, 2009.

Russell, who was elected MTC treasurer in 2008, was named vice-chair at the MTC's Spring Executive Meeting, held May 7, 2009, in Alexandria, Va., filling the vacancy created when Deputy Chief Financial Officer Stephen M. Cordi, District of Columbia, was appointed chair earlier in 2009.

The Multistate Tax Commission is an intergovernmental state tax agency that works on behalf of states aiding in the administration of tax laws that apply to multistate and multinational enterprises. The commission, which was created by the Multistate Tax Compact in 1967, handles a variety of tax initiatives.

The MTC works to achieve the goals of preserving federalism and tax fairness through a comprehensive range of activities that includes:

- Developing recommended uniform state tax policies with respect to interstate commerce.
- Encouraging compliance with tax laws and consistency in enforcement through the Joint Audit and National Nexus Programs.
- Training and education in complex multistate tax issues.
- Supporting states engaged in major and "cutting edge" tax litigation through amicus briefs and technical assistance.
- Advocacy of State interests in the field of multistate taxation to Congress and the Executive branch.

Currently, five ADOR representatives serve on various MTC committees in the areas of uniformity, audit, nexus, and litigation.

"I am very honored to have been elected to serve as vice-chair, and I am very proud of the department's representatives who serve as active participants in their respective MTC committee assignments," said Russell.

"Alabama's participation in the activities of the MTC has been extremely beneficial to Alabama over the years. We have collected tens of millions of dollars through our partnership with the MTC. The MTC's Joint Audit Program and the National Nexus Program alone have brought millions to the coffers of our state. In addition, the support and legal briefs provided by the Legal Staff of the MTC have been of paramount importance to the success of many of our major tax cases," Russell added.

Forty-six states and the District of Columbia are currently members of the MTC.

Alabama's Operation Clean Slate a Success

Delivers \$8.1 million in unpaid taxes to state

Operation Clean Slate, Alabama's effort to encourage delinquent tax filers to pay what they owe, brought in more than \$8.1 million in unpaid taxes.

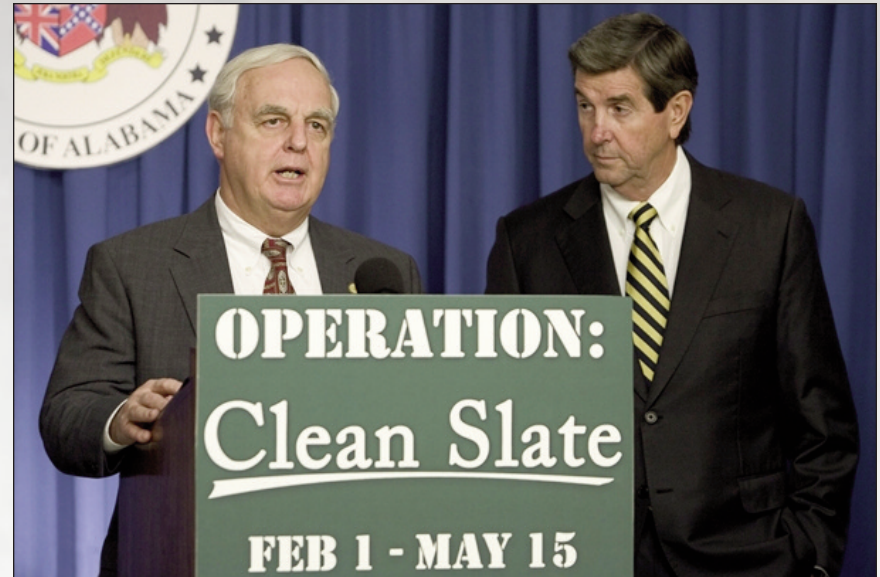
Operation Clean Slate ran from Feb. 1 through May 15, 2009. During that time, individuals and businesses that voluntarily came forward and filed past-due returns or amended their returns to properly report their tax liabilities were granted leniency, with the state foregoing penalties and criminal prosecutions.

It was only the second time Alabama has done this. In 1984, the state waived penalties for those who voluntarily paid their tax liabilities. That effort brought in \$3 million.

"Operation Clean Slate was a great success. So many Alabamians used this chance to come forward, pay what they owe and get a fresh start. This \$8.1 million was owed to the state and can now be used to fund necessary state services," said Governor Riley.

"Operation Clean Slate helped many citizens who had delinquent tax obligations to meet their obligations, clear their conscience, and move forward. We appreciate their commitment to do this and to take advantage of this opportunity," said State Revenue Commissioner Tim Russell.

During Operation Clean Slate, 3,161 Alabamians came forward to file past-due tax returns.



Revenue Commissioner Tim Russell (left) and Governor Bob Riley announce Operation Clean Slate at a January 2009 news conference in the State Capitol. (Photo courtesy of Gov. Riley's press office.)

State Taxpayer Advocate Named

Voncile Catledge Appointed ADOR Taxpayer Advocate

State Revenue Commissioner Tim Russell named Voncile Catledge to the post of Taxpayer Advocate, effective March 1, 2009.

As Taxpayer Advocate, Ms. Catledge serves as an independent channel of

assistance for those taxpayers who have followed standard procedures, but find their tax matters still unsatisfactorily resolved. The post of Taxpayer Advocate was established by law in 2000.

Ms. Catledge, a career employee, brings to her new assignment almost 30 years of experience in the audit and management areas of income and business taxes. Ms. Catledge began her career with the ADOR in 1979 as a tax auditor, and has held various audit supervisory and management positions throughout her tenure with the department. Prior to her appointment as Taxpayer Advocate, she served as manager of the Business Section of the Individual and Corporate Tax Division.

“Voncile brings a wealth of knowledge from all facets of the individual and corporate tax areas of the department,” said Commissioner Tim Russell. “Her commitment to a job well done and her leadership style set high standards within the department. We welcome her to our senior management team.”

ADOR Launches New Online Abandoned Motor Vehicle Information Service

In March 2009, State Revenue Commissioner Tim Russell announced a new online service available to businesses involved in the sale of abandoned motor vehicles.

“Alabama law requires specific notification procedures that sellers of abandoned motor vehicles must follow before a vehicle may be offered for

sale,” explained Russell.

One very important requirement involves a title search of the abandoned motor vehicle to determine the current owner of the vehicle and any lien holders of record for the vehicle. Towing companies, storage companies, and automobile repair businesses beginning this process now have the online capability to obtain this information through a secure website offered through the ADOR’s website.

The new online service may be accessed at www.revenue.alabama.gov under the category entitled “E-Services.” The new service is provided to users by Alabama Interactive. Users simply click on the link entitled “Abandoned Motor Vehicle Information Service” and follow the prompts. To utilize the service, a \$75 annual subscription service fee and a \$2 per record convenience fee are charged. The ADOR receives no part of the convenience fees charged.

An “abandoned motor vehicle” refers to a vehicle that has been left by an owner, or some person acting for the owner, with an automobile dealer, repairman, or wrecker service for repair or for some other reason and has not been called for by the owner or the other person within 60 days. Motor vehicles left unattended on a public street, road, or highway or other public property for seven or more days or left unattended continuously for at least seven days in a business or residential district are also considered abandoned.

Approximately 18,000 vehicles are sold annually under provisions of Alabama’s abandoned motor vehicle law.

Property Tax Division Receives AAAO Awards

In August 2009, the Alabama Association of Assessing Officials (AAAO) presented Division Director Bill Bass with two special recognition plaques, honoring the the division for its leadership and support offered to the AAAO in the state and county shared goals of effective property tax administration efforts.

ADOR Employees Named to IRP Post, Receive Award

During 2009, two employees of the Alabama Department of Revenue's Motor Vehicle Division achieved recognition by the International Registration Plan (IRP) organization.

Jay Starling was elected to serve as vice-chair of the IRP Board of Directors for the 2010 year, beginning January 1, 2010.

Renee Kyser was honored in being named the 2009 IRP Volunteer of the Year at the organization's annual meeting in October 2009.

Approximately 35,000 vehicles are registered



ADOR Department Secretary Lewis Easterly (left, rear) joins Property Tax representatives in acknowledging their two recognition plaques from the Alabama Association of Assessing Officials (AAAO). Shown (left to right) front row are Jennifer Byrd, Personal Property Valuation Supervisor; Shelley Tice, Land Sales Supervisor; back row (next to Easterly) Will Martin, Valuation and Standards Supervisor; Bill Bass, Division Director; Hartley McLaney, Assistant Director; Derrick Coleman, Field Operations Supervisor.

January through October each year in Alabama under the IRP to 6,500 Alabama-based motor carriers.

The IRP is a registration reciprocity agreement among all contiguous states and the provinces of Canada for registering interstate motor carriers.

Three and Counting

In July 2009, State Auditor Samantha Shaw recognized ADOR's Financial Operations Division, Property Management Section with a "Perfect Audit Award," marking the third consecutive year ADOR and its division property managers and property inventory officers have earned a perfect property audit.

ADOR has 21 locations—six in the Montgomery, Ala., area and 15 others located throughout the state—that are reviewed. Over 3,400 items valued at over \$6.7 million must be accounted for during the audit.

According to July 2009 issue of *The State Scanner*, the newsletter of the State Auditor's Office, ADOR's policies and procedures have ranked the agency as one of the top performers in state government in regard to property management.

Three Counties Receive Grants for Mapping Project

During 2009, three Alabama counties received federal grant money to be used in implementing or upgrading a statewide geographic system used to support property tax administration functions. Baldwin, Choctaw, and Walker counties received a combined award totaling \$135,978.



(Far right) Tim Russell, Alabama Commissioner of Revenue, presents Baldwin County's check for \$50,000 to Teddy Faust, Baldwin County Revenue Commissioner-elect; they are joined by (left to right) Bill Bass, ADOR Property Tax Division Director, and Kenneth McIlwain, Baldwin County Geographic Information Systems Manager.

The federal grant awards were secured through the U.S. Department of Commerce, National Oceanographic and Atmospheric Administration (NOAA).

According to Commissioner Tim Russell, since 2005, the ADOR has



(Far right) Tim Russell, Alabama Commissioner of Revenue, presents Choctaw County's check for \$50,000 to David Sparrow, Choctaw County Revenue Commissioner; they are joined by (left to right) Bill Bass, ADOR Property Tax Division Director, and D'Wayne May, Choctaw County Probate Judge, County Commission Chairman.

assisted 54 counties in acquiring the needed technology to implement a statewide geographic information system (GIS) aimed at supporting property tax administration functions through federal grant awards. Digital orthophotography base mapping is the initial step in the process. The 2009 grant award provides the basis for the three additional counties to acquire or



(2nd from right) Tim Russell, Alabama Commissioner of Revenue, presents Walker County's check for \$35,978 to Jerry Guthrie, Walker County Revenue Commissioner; they are joined by (left to right) Bill Bass, ADOR Property Tax Division Director; Jill Farrish, Walker County Administrator; Roger Starnes, Walker County Director of Appraisals.

upgrade the technology.

Qualifications for the grant award are based on an individual county's commitment to acquire GIS technology. The individual grant awards supplement 40 percent of a county's budget allocation for GIS; the individual county is responsible for the remaining 60 percent funding.

New Failure to Pay Penalty Becomes Law

Act 2009-144, effective March 24, 2009, imposes a failure to timely pay penalty. This new penalty applies to any tax amount that was required to be shown on any tax return, if the tax remains unpaid after 30 calendar days from the date the department notifies the taxpayer of the unpaid amount.

The ADOR advises that the most common situations where this new penalty would be imposed involve tax audits or tax return adjustments. The new late payment penalty would apply to a tax liability determined during an audit or following the adjustment of a taxpayer's return, if the tax remains unpaid for over 30 days after the taxpayer receives notice that the tax is due.

For annual returns with unpaid tax amounts, the new late payment penalty is calculated at one percent of the amount of tax due per month, or fraction of a month, that the tax remains unpaid. The failure to pay penalty cannot exceed 25 percent of the total amount of tax determined to be due.

In the case of monthly or quarterly returns with unpaid tax amounts, the new law provides that the failure to timely pay penalty will be 10 percent of any tax not paid after 30 days from the date the ADOR notifies the taxpayer of the liability.

Federal Refund Offset Fee to Be Paid by Debtor

A new state law was passed in April 2009 which now requires the administrative fee charged by the U.S. Treasury Department for Alabama's partici-

pation in the Treasury Offset Program (TOP), a debt collection program, to be paid by Alabama taxpayers whose federal refunds are intercepted for payment of past-due Alabama income tax debts.

Prior to passage of Act 2009-223, effective April 8, 2009, the department was required to pay the federal fee to the U.S. Treasury for each federal refund intercepted and applied to past-due Alabama income tax debts. The federal fee is set at \$22 per federal refund offset.

Alabama has participated in the Federal Refund Offset program since 2003 and has collected over \$40 million, representing 161,265 federal refund offsets.

Federal legislation passed by Congress in 1998 (P.L. 105-206) authorizes the federal government to offset federal tax refunds to satisfy state tax delinquencies. Forty-one states, including the District of Columbia, currently participate in the federal Treasury Offset Program.

New Payroll Fee Aimed to Promote Craft Trade Jobs

During 2009, the Alabama Department of Revenue notified all Alabama contractors, subcontractors, and general contractors of record to inform them of a new state fee that applies to construction craft trade job payrolls, effective July 1, 2009.

The new fee, authorized by Act 2009-561 and approved by the Legislature during the 2009 session, applies to construction industry employers who employ skilled construction workers directly engaged in non-residential construction operations located in Alabama.

The fee is exclusively for the non-residential construction industry and the fee is not applied to construction work on single family homes. Commercial contractors building single family homes are not required to collect the fee on those jobs.

The fee is set at .0009 of gross wages paid for taxable construction job payroll (for example, \$90 of fees per \$100,000 of payroll) and is remitted to the department on a quarterly basis.

Collections from the fee are earmarked for the Alabama 21st Century Authority for the benefit of the Alabama Construction Recruitment Institute and its recruitment and training promotion programs aimed at identifying and attracting individuals to construction craft trades.

Mission Statement

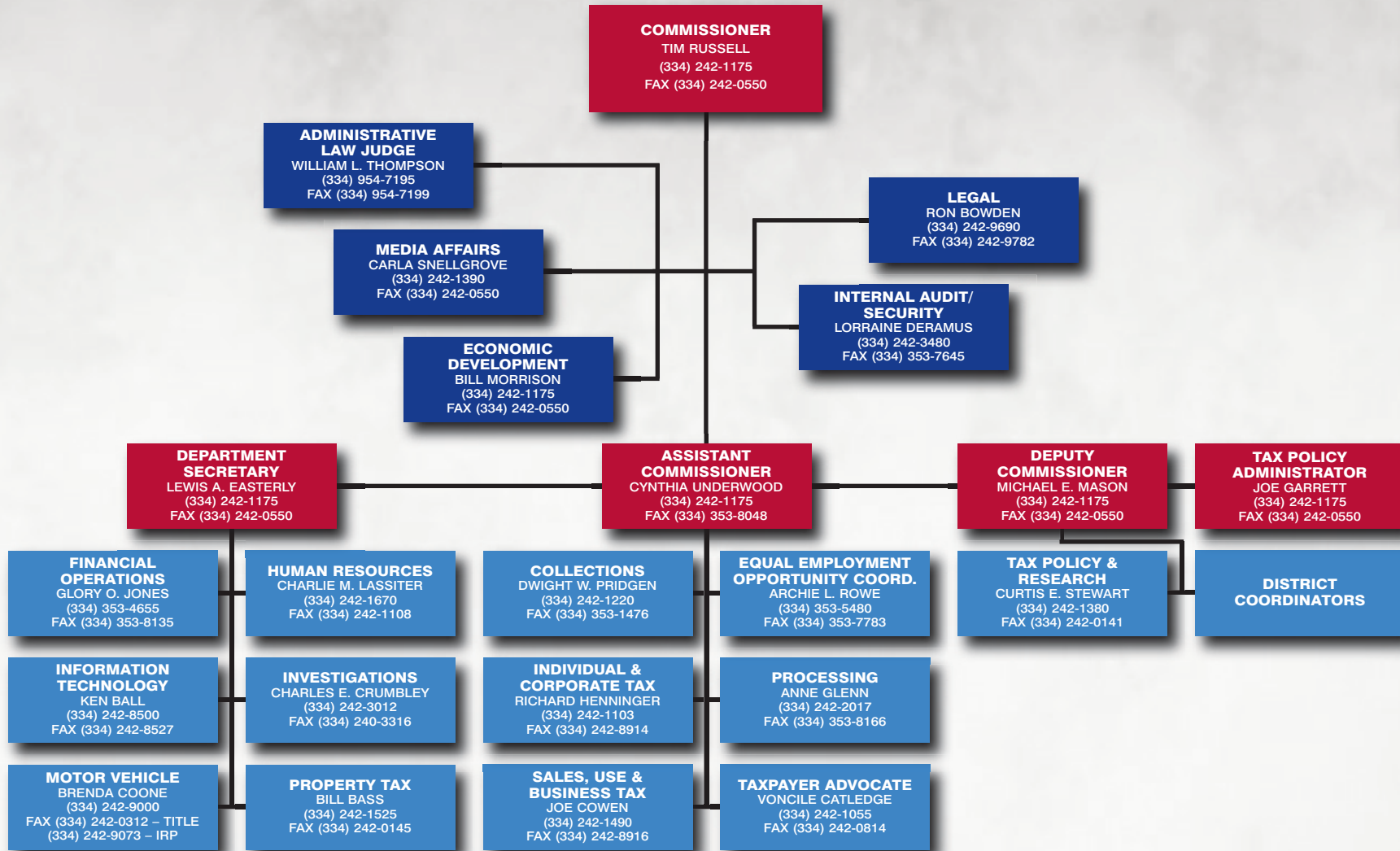
Our Mission

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, 2008, through Sept. 30, 2009. 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 are

the deputy commissioner and the department secretary. The deputy commissioner provides support to the Office of the Commissioner and serves as disclosure officer for the department. Additionally, the deputy commissioner is involved in the following activities: the development and communication of major tax policies; the creation and implementation of actions that increase the efficiency and effectiveness of the department; liaison functions with the governor and his staff; and interactions with various legislators, business groups, and professional associations. The department secretary is required to keep all records relating to departmental hearings, proceedings, and other related meetings as required by law.

The Office of the Commissioner

Offices/Sections

Office of Economic Development

Equal Employment Opportunity Office (EEO)

Financial Operations

Internal Audit

Media Affairs

Office of Taxpayer Advocacy

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

The functions of each are summarized below.

Office of Economic Development...

The office of economic development serves in a dual capacity as an administrative office which coordinates all revenue tax incentive programs

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

Equal Employment Opportunity Office (EEO)...

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

Financial Operations...

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

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 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 2008-09, Field Operations completed 6,186 field audits, totaling \$129,079,827 in audit production. Entered 3,252 preliminary assessments totaling \$44,311,126 and 4,072 final assessments totaling \$19,332,223. Audit collections for FY 2009 totaled \$33,467,586.08.

Tax Administration

For fiscal year 2008-09, Tax Administration processed 2,852,697 returns and adjusted 152,464 returns resulting in additional revenues of \$345,471,390. Entered 60,500 preliminary assessments totaling \$190,414,083 and 51,298 final assessments totaling \$55,723,388. Collections, less refunds, totaled \$3,332,380,266.

Information Technology Division

The Information Technology Division has the following responsibilities:

- Develops, 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 computer 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.

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

Registration

Title

Audit Activity

During fiscal year 2008-09, the Motor Vehicle Division conducted 179 compliance audits under requirements of the International Registration Plan and 115 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 records' destruction.
- Oversight of various vendor contracts related to mail processing, fund deposit and certification, data processing and imaging, and records 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 2008-09 property tax assessments for airlines, railroads, and public utilities totaled \$16,143,069,967 in market value with an assessed value of \$4,670,475,340. License tax assessments for freightlines totaled 311 companies with an assessed value of \$104,126,658 and resulted in total tax collections of \$3,644,433.

***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, in addition to 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 159 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 2008-09, the Sales and Use Tax Section conducted 2,209 audits. Audit collections, refund reductions, and assessments totaled \$120,843,572.00.

During fiscal 2008-09, the section entered 32,574 preliminary assessments, totaling \$54,691,624.46 and 8,394 final assessments, totaling \$37,866,097.03. The Sales and Use Tax Section collected \$6,373,671.69 in payments for both preliminary and final assessments during 2009.

Business Tax Section

During fiscal 2008-09, the Business Tax Section conducted 157 audits. Audit collections, refund reductions, and assessments totaled \$1,956,310.20. Issued 1,800 license citations, totaling \$518,380.75 and conducted 177 reviews.

During fiscal 2008-09, the section entered 364 preliminary assessments, totaling \$2,843,963.36 and 374 final assessments, totaling \$4,025,226.96.

The Business Tax Section collected \$422,016.06 in payments for preliminary assessments and \$266,896.60 in payments for final assessments during the 2009 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.

2009 Legislative Highlights

2009 Revenue-related Legislation

General Legislation

Act 2009-144 (HB 69)

Entertainment Industry Incentive Act of 2009

This bill exempts certain sales, use and lodging taxes, and provides refundable credits against the income tax liabilities of qualified production companies to encourage growth within the entertainment industry. The bill also requires the filing of composite returns for nonresident partners or members of “pass-through” entities; and provides income tax exemptions for non-resident partners of qualified investment partnerships. It also expands and clarifies penalties for failure to pay tax as required.

Effective date: Retroactively to January 1, 2009, for purposes of qualifying for rebates, and sales, use, and lodging tax exemptions. The composite return requirements and the exemption for qualified investment partnerships are effective for all tax years beginning after December 31, 2008. The penalty provisions are effective immediately.

Act 2009-147 (HB 382)

Establishes severance taxes for offshore oil and gas based on the gross proceeds from the sale of the oil or natural gas

This bill establishes that severance taxes for certain offshore oil and gas produced for sale, transport, storage, profit or use will be based on the gross proceeds from the sale of the oil or natural gas.

Effective date: Effective for oil and gas produced on or after May 01,

2009. All oil and gas produced prior to the effective date shall be subject to the laws in effect prior to the effective date.

Act 2009-223 (HB 497)

Federal Offset Program of Federal Income Tax Refunds (TOPS)

This bill provides that the fee charged by the United States Department of Treasury for state participation in the federal offset program of federal income tax refunds shall be paid by the taxpayer whose federal refund was intercepted.

Effective date: April 08, 2009

Act 2009-281 (HB 316)

Alabama Department of Revenue has the authority to issue and transfer certificates of title electronically

This bill provides ADOR with the authority to promulgate rules to issue and transfer certificates of title electronically; changes title exemption and inspection requirements; specifies parties required to sign title applications; provides ADOR with the authority to record and release security interests electronically.

Effective date: July 01, 2009

Act 2009-337 (HB 590)

Development of closed federal military installations in Alabama

This bill authorizes the incorporation of development authorities for the purpose of developing real and personal property of closed federal military installations in Alabama; exempts authorities from certain taxes and from usury and interest laws; provides an exemption from certain public lands sales requirements.

Effective date: April 30, 2009

Act 2009-461 (SB 373)

Authorizes Lifeline and Link-Up telephone services to low income residential customers

This bill provides further for the regulation of telephone services by the Public Service Commission and further authorizes Lifeline and Link-Up services to low income residential customers. Alabama Department of Revenue will support efforts to promote Lifeline participation by including information regarding Lifeline eligibility and enrollment within individual state income tax instruction booklets.

Effective date: August 1, 2009

Act 2009-499 (SB 107)

Increases prepaid traveling expenses for Alabama Department of Revenue employees

This bill increases the amounts that ADOR may prepay for the expenses of its employees traveling out of state. No traveler will have prepaid expenses in excess of \$4,000 for any one period of travel, nor will prepaid expenses exceed a total of \$20,000 for all travelers at any time.

Effective date: May 14, 2009

Act 2009-503 (HB 29)

Authorizes agents of the Alabama Department of Revenue to seize illegal cigarettes

This bill authorizes ADOR agents to seize any brand of cigarettes that are sold, possessed for sale, or imported for personal consumption in this state without being listed in the Directory of Cigarettes Approved for Stamping or

Sale in Alabama.

Effective date: May 14, 2009

Act 2009-508 (SB 142)

Redemption of property sold for delinquent taxes — provides further for rights of the purchaser

This bill concerns the redemption of property sold for delinquent ad valorem taxes; further defines the term residential property; allows tax status to remain for Class III owner-occupied property; requires ad valorem taxes to be paid before the judge of probate issues a deed upon the expiration of three years from the date of sale of any real estate for taxes and provides further for the deposit of redemption money; provides further for the purchaser's rights where the tax sale proceedings were defective, for actions for possession and defenses that are defeated on grounds other than that the taxes were not due, for the tender of parties claiming adversely to the tax title, for the effect of payment by the original owner, and for the time and by whom the land may be redeemed.

Effective date: September 1, 2009

Act 2009-513 (HB 222)

Adds Title 10A, the Alabama Business and Nonprofit Entities Code

This bill adds Title 10A to the Code of Alabama 1975; entitled the Alabama Business and Nonprofit Entities Code, comprised of chapters concerning general provisions; the Alabama Business Corporation Law; the Alabama Professional Corporation Law; the Alabama Limited Liability Company Law; the Alabama General Partnership Law; the Alabama Real Estate Investment Trust Law; the Alabama Employee Cooperative Corporations Law; business

trusts; and the Alabama Unincorporated Nonprofit Association Law.

Effective date: January 1, 2011

Act 2009-549 (HB 868)

Hospital funding program for the Alabama Medicaid Program

This bill provides for provides for an assessment on privately operated hospitals in Alabama as a funding program for the Alabama Medicaid Program, and creates a Hospital Assessment Account in the Health Care Trust Fund. The program terminates on September 30, 2011.

Effective date: May 15, 2009. Expires September 30, 2011. Article automatically terminates and becomes null and void on September 30, 2011, unless later bill is passed extending the article to future state fiscal years.

Act 2009-561 (HB 700)

Provides for levy of fees upon employers based upon the Alabama wages paid to construction workers

This bill levies fees based upon the Alabama wages paid to certain skilled construction workers under a construction contract or job located in this state; funds a program to provide for the recruitment of, and the promotion of training programs and opportunities for, new construction craft trade workers; provides for remittance of fees to the state 21st Century Authority for the benefit of the Alabama Construction Recruitment Institute.

Effective date: May 18, 2009; contingent upon passage of SB 301. Expires and repealed May 18, 2013 (four years after effective date)

Act 2009-563 (SB 301)

Promotes recruiting and training programs for construction craft trade workers

This bill promotes recruiting and training programs for construction craft trade workers; grants the 21st Century Authority the power to establish the Alabama Construction Recruitment Institute.

Effective date: May 18, 2009; contingent upon passage of HB 700

Act 2009-568 (HB 71)

Authorizes the sale of admission tickets at a price greater than the original price

This bill allows admission tickets to be sold at a price greater than the original price, and provides penalties for the sale of counterfeit tickets.

Effective date: August 1, 2009

Act 2009-583 (HB 445)

Heavy equipment rental companies may include recovery fee in rental agreements

This bill provides that companies renting heavy equipment property located in Alabama may include a one and one-half percent recovery fee on the gross rental receipts from any item of heavy equipment rented by a customer; recovery fee to be retained by the business and used to pay personal property taxes; the recovery fee doesn't apply to the leasing or renting of heavy equipment to the State of Alabama, any municipality, or any county.

Effective date: May 20, 2009

Act 2009-595 (HB 715)

Alabama Gold Star Family license plate

This bill establishes a new distinctive license plate category entitled "Alabama Gold Star Family." Any member of the immediate family of a person who died while on active duty of any branch of the US military may apply to the judge of probate or other county license plate issuing official, present proper documentation, pay required motor vehicle license fees and taxes, and pay an additional fee of \$3.00 for the initial issuance of this tag.

Effective date: January 1, 2010

Act 2009-618 (SB 54)

Volunteer firefighters exempted from paying license taxes and registration fees

This bill exempts certain volunteer firefighters from the payment of certain license taxes and registration fees on motor vehicles.

Effective date: August 1, 2009

Act 2009-620 (SB 84)

Practice privilege for nonresident CPAs

This bill provides for a practice privilege for nonresident certified public accountants; makes certain technical changes; conforms state law to certain federal auditing standards; increases certain administrative fines.

Effective date: October 1, 2009

Act 2009-621 (SB 87)

Alabama Uniform Limited Partnership Act of 2010

Adds Chapter 9C of Title 10 to the Code of Alabama 1975, entitled "Alabama Uniform Limited Partnership Act of 2010"; establishes rights, liabilities,

and rules for registration of limited partnerships.

Effective date: January 1, 2010

Act 2009-623 (SB 212)

Operation Iraqi Freedom and Operation Enduring Freedom-Afghanistan Veteran Plate

This bill provides for the issuance of an Operation Iraqi Freedom and an Operation Enduring Freedom-Afghanistan Veteran Plate; provides for the fee and distribution of fee.

Effective date: August 1, 2009

Act 2009-630 (SB 311)

Establishes and supports reduced cigarette ignition propensity standards; and establishes civil penalties for violations.

This bill establishes and supports reduced cigarette ignition propensity standards, and establishes civil penalties for violations. The Alabama Department of Revenue while conducting inspections of wholesale dealers, agents, and retail dealers, may inspect cigarettes to determine if the cigarettes are marked as required by this act; and will notify the State Fire Marshal of any violations. ADOR, along with the Attorney General, the State Fire Marshal, their duly authorized representatives, and other law enforcement personnel, are authorized to examine the books, papers, invoices, and other records of any person in possession, control, or occupancy of any premises where cigarettes are placed, stored, sold, or offered for sale, as well as the stock of cigarettes on the premises.

Effective date: January 1, 2010; provided subsection (a) of Section 7 and Section 12 shall become effective immediately following its passage and

approval by the Governor, or its otherwise becoming law (May 21, 2009).

Act 2009-637 (HB 28)

U.S. Marine Corps distinctive license plate

This bill establishes a new distinctive license plate category for the U.S. Marine Corps; provides an additional \$3.00 fee for active corps members in the year the license plate is issued, and an annual additional fee of \$25.00 for retirees and honorably discharged corps members; and provides that the proceeds from the annual additional fees will be distributed to the Department of Alabama Marine Corps League.

Effective date: January 1, 2010

Act 2009-639 (HB 58)

Vietnam veterans pay additional tag fee for each year registration is renewed

This bill provides that Vietnam veterans will pay an additional \$3.00 tag fee for each year the registration is renewed; provides that the fees will be distributed to the Vietnam Veterans of America, Inc., Alabama State Council.

Effective date: August 19, 2009 (90 days following its enactment date of May 21, 2009)

Act 2009-644 (HB 130)

Increases tag fee for Fraternal Order of Police license tags; authorizes distinctive license tags for motorcycles owned by FOP members

This bill increases the fee for a Fraternal Order of Police distinctive license tag to \$30.00 and authorizes distinctive license tags for motorcycles owned by members of the Fraternal Order of Police under certain conditions; and provides for distribution of the fee.

Effective date: August 1, 2009

Act 2009-660 (HB 315)

Exempts Alabama Association of Rescue Squads from state and local gasoline and diesel fuel taxes

This bill exempts rescue squads who are members in good standing of the Alabama Association of Rescue Squads from state and local gasoline and diesel fuel taxes; and exempts these squads from all tax and motor vehicle license fees on motor vehicles.

Effective date: August 1, 2009

Act 2009-717 (HB 519)

Exempts volunteer fire departments from state and local gasoline and diesel fuel taxes

This bill exempts vehicles owned and operated by volunteer fire departments and fire protection districts from state and local gasoline and diesel fuel taxes.

Effective date: August 1, 2009

Act 2009-722 (HB 568)

Allows additional categories of industries to be eligible for Alabama's existing incentives

This bill expands the categories of businesses eligible for Alabama's existing incentives to new or expanding businesses incentives, including corporate headquarters, data processing centers, research and development facilities, producers of electricity or natural gas from renewable energy resources or biofuels, and biofuel producers. It also increases the base wage requirement for qualifying projects.

Effective date: May 21, 2009. This act does not repeal or amend the

effective date for projects first authorized by Act 2008-275. The provisions of this act shall be effective and shall apply for projects authorized in this act that are first placed in service on or after the effective date of this act.

Act 2009-731 (HB 807)

Income tax refund check-off for Alabama Military Support Foundation

This bill provides an income tax refund check-off for a contribution to the Alabama Military Support Foundation, Incorporated; applies to each Alabama state income tax return for the 2009 tax year and each year thereafter.

Effective date: August 1, 2009

Act 2009-738 (SB 19)

Alabama Land Bank Authority

This bill creates the Alabama Land Bank Authority for the purpose of acquiring tax delinquent properties for rehabilitation of such properties; authorizes the release of certain tax liens in order to facilitate the development of certain tax delinquent properties; creates a board to govern the land bank authority. This act shall not apply to property owned, operated, or used by utilities engaged in the generation, transmission, or distribution of electricity.

Effective date: August 1, 2009.

Act 2009-743 (SB 105)

Spouses of eligible retired military members and eligible retired reservists will receive one distinctive motor vehicle tag designated for retired members of the USAF

This bill provides for spouses of eligible retired military members and eligible retired reservists to receive one distinctive motor vehicle tag designated

for retired members of the U.S. Armed Forces upon payment of license and registration fees; provides that upon the death of any retired military license plate recipient, the surviving spouse will retain the distinctive license plate upon one motor vehicle owned by the surviving spouse for the remainder of the spouse's lifetime or until remarriage.

Effective date: August 1, 2009

Act 2009-746 (SB 151)

Alabama Manufactured Home Certificate of Title Act

This bill establishes title law specifically for manufactured homes; removes manufactured homes from the Alabama Uniform Certificate of Title and Anti-theft Act and establishes a new chapter for titling manufactured homes and cancelling certificates of title when a manufactured home is permanently affixed to real property. The bill also exempts utility trailers and certain vehicles already titled out of state from having to be titled in Alabama before they are registered. Finally, the bill requires that vehicles not subject to titling be physically inspected by the licensing official prior to first registration in Alabama.

Effective date: January 1, 2010

Act 2009-779 (HB 808)

Amends the Alabama Scrap Tire Environmental Quality Act

This bill amends the Alabama Scrap Tire Environmental Quality Act; defines terms, accumulation and expansion of limits, cleanups, receivers, transportation of scrap tires, manifests, financial assurance, administration and enforcement, and the distribution of environmental fee proceeds; provides for criminal penalties for violations. This bill changes the discount that

the tire dealer receives when he pays the scrap tire environmental fees from 5% to 7%, thereby decreasing the amount of money that would be deposited in the Scrap Tire Fund.

Effective date: August 1, 2009

Act 2009-787 (HB 931)

Alabama Capital Assistance Stimulus for Rail Projects Act of 2009

This bill establishes the Alabama Capital Assistance Stimulus for Rail Projects Act of 2009; requires the Alabama Department of Economic and Community Affairs (ADECA) with the assistance of the Mississippi-Louisiana-Alabama Rapid Rail Transit Commission to establish and operate a program to promote passenger rail travel and service; develops the state rail plan; provides for funding.

Effective date: July 1, 2009

Local Legislation

Act 2009-152 (SB 179)

Lawrence County Community Development Commission

This bill creates the Lawrence County Development Commission; provides for membership of the commission; establishes a Community Development Fund within the county treasury, and provides for the source of revenue.

Effective date: June 1, 2009

Act 2009-285 (HB 620)

Cullman County Community Development Commission

This bill creates the Cullman County Community Development Commis-

sion; establishes a Community Development Fund within the county treasury, and provides for the source of revenue; ratifies and confirms certain payments made before the effective date of this act; distributes the proceeds of certain alcoholic beverage funds received by the county.

Effective date: April 21, 2009

Act 2009-286 (HB 242)

Prohibition in Amendment 778, now appearing as Section 269.08 in the Constitution of Alabama, applies only to levy and collection of additional ad valorem taxes levied specifically under provisions of Amendment 778

This constitutional amendment provides that the prohibition in Amendment 778, now appearing as Section 269.08 in the Constitution of Alabama, against the payment of any fees, charges, or commissions for the assessment or collection of any new taxes levied in order to comply with the provisions of Amendment 778, applies only to levy and collection of additional ad valorem taxes levied specifically under provisions of Amendment 778 and does not apply to any prior or future levy set by or renewed under the laws or constitution of the state.

Effective date: Contingent upon voter approval

Act 2009-329 (HB 668)

Lee County Commission may levy additional sales and use tax outside corporate limits of Auburn, Opelika, Phenix City, and Smiths Station

This bill authorizes the Lee County Commission to levy an additional sales and use tax outside the corporate limits of Auburn, Opelika, Phenix City, and Smiths Station; provides for collection, distribution, and use of the tax proceeds; provides for the enforcement of the act, and its referendum.

Effective date: Contingent upon voter approval

Act 2009-340 (SB 49)

Distribution of Jackson County's gasoline tax

This bill provides further for the distribution of the gasoline tax in Jackson County; expenditures provided for in Section 12 shall be made exclusively for road materials only.

Effective date: May 5, 2009

Act 2009-350 (HB 387)

Levies lodgings tax in Houston County outside the corporate limits of Dothan

This bill levies a lodgings tax in Houston County outside the corporate limits of Dothan; provides for the collection of the tax; provides for the distribution of the tax proceeds.

Effective date: August 1, 2009

Act 2009-361 (HB 641)

Reallocates a portion of TVA payments received by Morgan County Commission to the Morgan County Rescue Squad

This bill reallocates to the Morgan County Rescue Squad a portion of the additional TVA in-lieu-of-taxes payment received by the county commission.

Effective date: May 5, 2009

Act 2009-368 (HB 761)

Increases rate of ad valorem tax in Ozark

This bill authorizes the city council of Ozark, in Dale County, to increase the rate of ad valorem tax, and provides for a referendum.

Effective date: Contingent upon voter approval

Act 2009-379 (HB 820)

Increases lodgings tax in Covington County

This bill increases the amount of the lodgings tax in Covington County and provides for the distribution of the tax proceeds.

Effective date: May 5, 2009

Act 2009-476 (HB 467)

Amends "The Greater Montgomery Act"

This bill amends Act 386, 1978 Regular Session, cited as "The Greater Montgomery Act"; provides for the assessment for ad valorem taxation by the City of Montgomery and the maintenance of roads and streets in areas that have been annexed by the City of Montgomery pursuant to Act 386.

Effective date: May 13, 2009

Act 2009-477 (HB 591)

System of indexing documents affecting property titles in DeKalb County's Judge of Probate Office

This bill requires the installation of an improved system of indexing documents affecting the title to property and other documents recorded in the office of Judge of Probate.

Effective date: May 13, 2009

Act 2009-494 (SB 566)

Distribution of TVA payments in DeKalb County

This bill provides further for the distribution of the share of in-lieu-of-taxes payments from the TVA to DeKalb County.

Effective date: August 1, 2009

Act 2009-497 (SB 586)

Creates Etowah County Tourism Board

This bill creates the Etowah County Tourism Board; distributes certain lodging taxes to the board.

Effective date: May 14, 2009

Act 2009-510 (SB 90)

Alabama Uniform Real Property Electronic Recording Act

This bill adopts the Alabama Uniform Real Property Electronic Recording Act; provides standards for electronic filing of real property documents and signatures on documents; provides for the validity of electronic documents; provides for the compliance with standards adopted by the Electronic Recording Commission.

Effective date: January 1, 2010

Act 2009-545 (HB 742)

Constitutional amendment extending length of time for person claiming homestead exemption in Jefferson County by three years after he/she is admitted to nursing home or assisted living facility

This constitutional amendment allows a person residing in Jefferson County and claiming a homestead exemption in the county to continue to claim the homestead exemption for three years after he/she is admitted to a nursing home or assisted living facility. The extension is allowed only if the property continues to be used for residential purposes and the property is not converted to commercial or other purpose.

Effective date: Contingent upon voter approval

Act 2009-551 (HB 253)

Special county educational taxes may be levied by a majority vote

This bill amends Section 269 of the Alabama Constitution; provides that special county educational taxes may be levied by a majority vote, not by three-fifths vote, of those voting at the election.

Effective date: Contingent upon voter approval

Act 2009-567 (HB 37)

Social Security number or birth date removed from certain documents recorded with probate office

This bill requires that a person recording certain documents with the probate office redact, remove, or otherwise make illegible a Social Security number or birth date appearing on the documents under certain conditions; authorizes the judge of probate to make certain records available to the public in electronic format and to publish certain records on the Internet.

Effective date: May 20, 2009

Act 2009-594 (HB 669)

Increases special recording fee collected by judge of probate in Chilton County

This bill increases the special recording fee collected by the judge of probate for instruments and documents filed for record in the probate office.

Effective date: August 1, 2009

Act 2009-599 (HB 793)

Marshall County Commission may impose an annual motor vehicle tag fee on certain municipalities

This bill authorizes the Marshall County Commission to impose a motor vehicle tag fee to be levied and collected annually on each motor vehicle registered outside the corporate limits of any city having a city board of education, and the Cities of Arab, Boaz only within Marshall County, and Guntersville; proceeds to be used for public school and education purposes.

Effective date: August 1, 2009

Act 2009-736 (HB 925)

Lodgings tax fee in Lowndes County

This bill authorizes the levy of a lodgings tax in Lowndes County; provides for the collection of the tax and the distribution of the proceeds.

Effective date: May 21, 2009

Act 2009-764 (SB 613)

Montgomery I-65 Corridor Development Authority

This bill establishes the Montgomery I-65 Corridor Development Authority; provides for the membership, powers, and duties of the authority; provides for the employees of the authority.

Effective date: May 22, 2009

Act 2009-767 (SB 637)

Distribution of TVA payments in Morgan County

This bill reenacts and amends Act 2007-339, of the 2007 Regular Session, to provide further for the distribution of TVA in-lieu-of-taxes payments in Morgan County.

Effective date: May 22, 2009

Act 2009-785 (HB 961)

Coosa River Valley Recreation Board

This bill establishes the Coosa River Valley Recreation Board in Talladega County; the board will manage, control, regulate, and maintain certain property in the county.

Effective date: May 22, 2009

Act 2009-786 (HB 928)

Levies an increased fire protection service fee in Colbert County

This bill provides for the levy of an increased fire protection service fee on dwellings outside the corporate limits of Tuscumbia, Sheffield, and Muscle Shoals, in Colbert County; the fee applies to each business or commercial building or facility in the area; proceeds will fund volunteer fire departments.

Effective date: Contingent on voter approval

Act 2009-791 (HB 784)

Exempts certain districts in Jefferson County from privilege or license taxes or excise tax on gasoline or motor fuels

This bill provides for the creation and maintenance of districts for fighting fires, emergency medical services, and for the disposal of garbage; exempts these districts from any privilege or license taxes or excise tax on gasoline or motor fuels.

Effective date: May 22, 2009

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 January 25, 2010

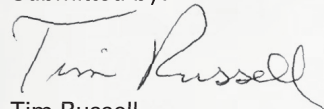
Annual Report of Qualifying Projects for Capital Credit

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 904 notices of intent to invest in capital credit projects with 96,153 jobs estimated, with a total of \$21,875,908,153 in estimated investment costs. Of the 904 projects approved, 392 projects have filed reports of being placed in service with a total of \$14,067,004,706 in actual investment costs and at least 50,091 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, approximately \$405,033,600 in capital credits has been claimed against the income tax liability of projects that have been placed in service.

Submitted by:



Tim Russell

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	1995-2006	2007	2008	2009	Total For All Years
Notices of Intent	737	65	57	45	904
Estimated Jobs to be Created Based on Notices of Intent	84,245	4,778	3,853	3,277	96,153
Estimated Project Costs Based on Notices of Intent	\$16,785,761,379	\$1,137,661,112	\$1,716,987,890	\$2,235,497,772	\$21,875,908,153
Data Based on Notices of Projects Placed In Service Received in Reporting Year					
Reporting Year	1995-2006	2007	2008	2009	Total For All Years
Notices of Projects Placed in Service	290	37	35	30	392
Actual Jobs Created Based on Notices of Projects Placed In Service	33,978	6,709	4,647	4,757	50,091
Actual Project Costs Based on Notices of Projects Placed In Service	\$9,083,821,034	\$1,804,391,715	\$959,599,028	\$2,219,192,929	\$14,067,004,706
Data Based on Income Tax Capital Credits Claimed In Reporting Year					
Reporting Year	1995-2006	2007	2008	2009	Total For All Years
Capital Credits Claimed in Reporting Year	\$169,741,733	\$124,443,097	\$63,249,598	\$47,599,172	\$405,033,600

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 2008-09	FYTD 2007-08	% Change	FYTD Refunds 2009	FYTD Net 2008-09
Bulk Storage Withdrawal Fee	\$ 35,562,734.97	\$ 35,691,892.07	(0.36)	\$ 74,730.72	\$ 35,488,004.25
Business Privilege Tax	108,551,005.74	102,233,960.55	6.18	14,520,059.78	94,030,945.96
Coal Severance (\$.135/ton)	2,502,253.90	2,669,730.19	(6.27)	0.00	2,502,253.90
Coal Severance (\$.20/ton)	3,698,103.65	3,950,408.80	(6.39)	0.00	3,698,103.65
Contractors' Gross Receipts	34,755,451.82	33,287,483.83	4.41	537.87	34,754,913.95
Deeds and Assignments	1,038,708.43	1,780,231.09	(41.65)	42,387.96	996,320.47
Dry Cleaning Registration Fee	411,928.00	501,622.32	(17.88)	0.00	411,928.00
Estate and Inheritance	291,664.51	258,161.74	12.98	315,301.99	(23,637.48)
Financial Institutions' Excise****	55,747,101.85	30,457,292.12	83.03	10,327,980.55	45,419,121.30
Forest Products' Severance	4,723,312.28	5,409,661.91	(12.69)	0.00	4,723,312.28
Freight Line R.R. Equipment	3,368,624.21	3,299,488.22	2.10	0.00	3,368,624.21
Gasoline	403,192,401.50	404,264,194.63	(0.27)	348,737.82	402,843,663.68
Gasoline (Aviation & Jet Fuel)	533,221.72	669,586.21	(20.37)	9,264.93	523,956.79
Hazardous Waste Fee	1,962,557.43	2,002,055.83	(1.97)	0.00	1,962,557.43
Hydro-Electric KWH	1,144,953.66	5,203.28	0.00	0.00	1,144,953.66
IFTA License Tax***	24,165,961.32	6,613,631.24		0.00	24,165,961.32
Income Tax—Corporate****#	537,701,743.24	554,498,321.66	(3.03)	89,149,201.92	448,552,541.32
Income Tax—Individual#	3,322,037,761.54	3,608,462,544.93	(7.94)	659,279,050.12	2,662,758,711.42
IRP Registration Fees	47,738,992.84	49,612,074.74	(3.78)	0.00	47,738,992.84
Lodgings	43,704,423.26	47,209,785.45	(7.43)	47,862.10	43,656,561.16
Medicaid Nursing Facility	50,235,936.91	50,561,161.16	(0.64)	0.00	50,235,936.91
Medicaid Pharmaceutical Services	8,612,710.54	8,346,940.06	3.18	36,720.65	8,575,989.89
Miscellaneous Tags	205,950.53	237,899.23	(13.43)	268.28	205,682.25
Miscellaneous Taxes*	4,916,652.37	492,084.83		8,671.51	4,907,980.86
Mobile Telecommunications	108,783,708.50	101,311,426.77	7.38	2,842.88	108,780,865.62
Motor Fuels (Diesel)	119,541,443.57	135,802,012.50	(11.97)	608,406.99	118,933,036.58
Motor Vehicle Title Fees	19,494,561.88	22,197,457.64	(12.18)	1,913.90	19,492,647.98

ALABAMA DEPARTMENT OF REVENUE

Title of Tax	FYTD 2008-09	FYTD 2007-08	% Change	FYTD Refunds 2009	FYTD Net 2008-09
Salvage Vehicle Inspection Fees	\$ 984,671.00	\$ 946,628.00	4.02	\$ 0.00	\$ 984,671.00
Oil & Gas Privilege	79,255,753.28	137,497,807.97	(42.36)	234,225.57	79,021,527.71
Oil & Gas Production	31,749,195.64	55,254,479.98	(42.54)	119,739.82	31,629,455.82
Oil Lubricating	1,715,064.60	2,041,704.84	(16.00)	117,839.81	1,597,224.79
Oil Wholesale License	6,746,625.68	5,991,349.92	12.61	195,030.83	6,551,594.85
Pari-Mutuel Pool	2,426,604.71	2,668,066.89	(9.05)	0.00	2,426,604.71
Property Tax**	353,091,967.08	340,429,938.57	3.72	0.00	353,091,967.08
Rental or Leasing	66,468,784.89	70,008,711.20	(5.06)	431,616.28	66,037,168.61
Sales	1,828,979,892.90	2,028,954,212.17	(9.86)	4,633,350.09	1,824,346,542.81
Scrap Tire Environmental Fee	3,661,543.23	3,937,283.26	(7.00)	89.03	3,661,454.20
Store Licenses	546,625.65	557,198.99	(1.90)	187.21	546,438.44
Tobacco Products	141,356,686.74	145,498,353.32	(2.85)	180,150.61	141,176,536.13
T.V.A. Electric	122,427,850.74	113,605,998.93	7.77	0.00	122,427,850.74
Use	248,991,445.88	275,377,544.80	(9.58)	3,802,102.64	245,189,343.24
Utility Gross Receipts	426,928,670.33	434,549,560.72	(1.75)	1,056,215.07	425,872,455.26
Utility License (2.2%)	143,335,465.67	133,200,933.32	7.61	465,699.85	142,869,765.82
Total	\$8,403,290,718.19	\$8,962,346,085.88	(6.24)	\$786,010,186.78	\$7,617,280,531.41

*Miscellaneous taxes collected includes: Auto Dismantler License, Auto Reconditioner & Rebuilder License, Illegal Drugs, Motor Carrier Mileage, Playing Card, and Solid Waste Fee

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

***IFTA collections in March FY 09 includes \$12,334,461.59 that was for FY 08.

****Reflects audit payments made in Aug. 2009.

Includes year-end accrued refunds for individual income tax (\$49,225,063.09) and for corporate tax (\$31,583,163.76).

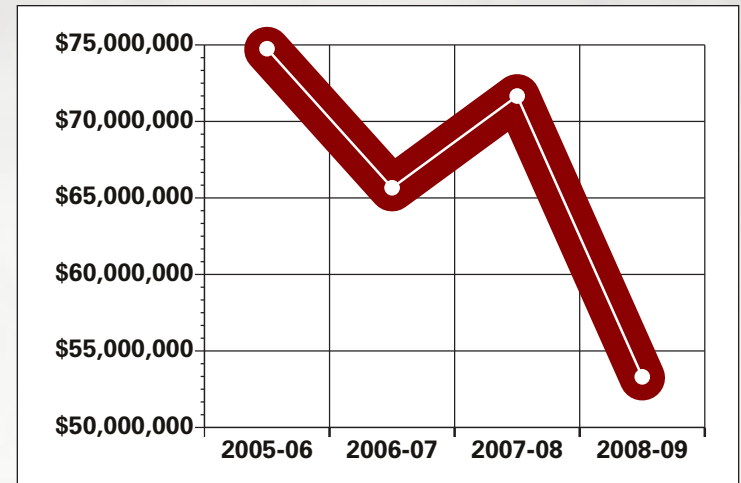
Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2009

\$165,480,822

Delinquent Taxes Collected

	2005-06	2006-07	2007-08	2008-09
Assessment Collections	\$48,104,257	\$42,189,500	\$45,181,136	\$31,641,260
Field Collections				
Auburn/Opelika	2,471,010	\$2,572,823	\$2,971,288	\$2,451,781
Dothan	3,894,738	1,946,004	1,868,544	2,164,237
Gadsden	1,936,886	1,574,538	2,010,322	1,509,244
Huntsville	2,933,740	2,333,708	2,511,546	2,187,779
Jefferson/Shelby	6,840,593	5,981,030	6,991,171	4,588,429
Mobile	3,542,959	3,190,093	4,128,938	3,990,885
Montgomery	2,843,927	1,949,131	2,557,343	2,350,752
Tuscaloosa	2,190,074	3,933,021	3,445,712	2,428,660
Subtotal for field	\$26,653,927	\$23,480,348	\$26,484,864	\$21,671,767
TOTAL	\$74,758,184	\$65,669,848	\$71,666,000	\$53,313,027



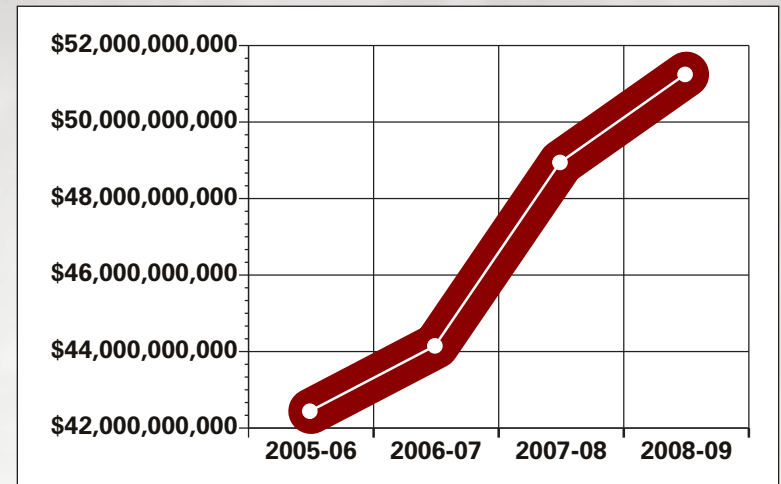
Net Taxable Assessed Valuation by County

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

County	2004	2005	2006	2007	County	2004	2005	2006	2007
Autauga	\$ 512,286,990	\$ 572,841,828	\$ 607,591,352	\$ 633,378,710	Etowah	\$ 642,219,770	\$ 791,582,875	\$ 764,108,385	\$ 788,202,360
Baldwin	3,011,316,049	3,789,273,355	4,847,912,378	4,712,992,140	Fayette	107,257,945	109,392,420	128,887,660	129,013,340
Barbour	202,502,740	201,327,980	213,938,610	226,371,560	Franklin	164,993,517	194,661,937	201,636,117	215,955,637
Bibb	125,278,700	131,758,620	151,457,110	153,108,660	Geneva	127,241,756	131,532,778	142,074,180	154,601,799
Blount	293,517,225	346,961,618	379,620,214	383,899,360	Greene	109,941,373	115,644,600	115,228,712	120,420,550
Bullock	65,293,900	75,741,020	78,198,480	80,626,620	Hale	101,668,230	111,348,190	115,827,190	122,397,422
Butler	145,482,660	173,852,524	176,872,174	182,176,660	Henry	121,214,450	138,028,518	144,317,255	152,097,100
Calhoun	870,579,590	885,909,460	954,697,979	1,004,780,160	Houston	1,104,017,200	1,198,391,000	1,223,751,020	1,282,320,240
Chambers	231,057,550	240,402,060	258,064,130	284,728,220	Jackson	468,944,660	319,147,350	347,854,615	354,297,140
Cherokee	184,237,860	201,379,100	246,445,960	245,045,700	Jefferson	7,164,717,891	7,762,566,379	8,174,078,561	8,605,631,693
Chilton	332,930,785	311,284,480	341,624,960	354,362,260	Lamar	105,819,477	105,477,315	118,830,613	117,660,580
Choctaw	161,545,280	167,080,582	173,403,070	191,770,060	Lauderdale	519,466,315	534,575,980	643,912,970	673,052,460
Clarke	209,627,165	216,586,540	255,122,660	257,389,140	Lawrence	194,190,170	207,810,460	230,577,506	222,388,700
Clay	80,004,080	84,446,590	97,560,750	97,473,780	Lee	1,077,411,725	1,228,268,615	1,359,780,540	1,486,920,840
Cleburne	92,386,480	96,500,370	115,140,610	116,091,775	Limestone	472,010,270	503,593,700	585,449,480	635,868,520
Coffee	266,510,063	324,422,026	350,311,551	381,283,962	Lowndes	82,029,840	98,884,140	101,095,160	95,958,540
Colbert	355,155,770	401,511,070	417,066,160	439,301,160	Macon	104,520,880	106,271,460	115,871,220	135,444,700
Conecuh	99,747,940	101,873,620	103,631,180	121,237,460	Madison	2,622,963,980	2,795,064,100	3,161,839,060	3,391,028,040
Coosa	150,831,720	127,611,515	132,147,240	141,904,680	Marengo	194,455,440	212,704,760	223,058,220	228,810,270
Covington	315,091,620	351,271,660	362,361,210	373,171,630	Marion	197,211,480	206,882,290	210,150,430	214,512,640
Crenshaw	76,438,160	79,657,020	99,244,900	98,395,660	Marshall	633,672,510	666,571,925	708,179,655	792,702,300
Cullman	607,962,260	697,347,535	732,807,040	769,988,840	Mobile	5,017,942,290	3,543,855,156	3,978,031,520	4,107,621,540
Dale	242,887,750	265,455,990	317,137,771	351,908,100	Monroe	184,539,300	193,805,920	193,776,440	197,299,700
Dallas	264,535,180	272,250,950	304,681,710	293,387,840	Montgomery	2,201,270,885	2,373,551,655	2,547,875,580	2,611,122,065
DeKalb	332,822,794	403,709,920	418,545,340	428,626,680	Morgan	1,000,281,735	1,026,549,605	1,124,699,430	1,200,505,560
Elmore	628,395,220	711,576,650	877,353,090	960,564,480	Perry	63,779,630	67,852,800	77,236,160	79,528,120
Escambia	265,487,475	307,035,970	315,201,285	335,109,200	Pickens	116,260,338	120,041,511	132,265,211	135,582,760

ALABAMA DEPARTMENT OF REVENUE

County	2004	2005	2006	2007
Pike	\$ 211,661,180	\$ 211,134,520	\$ 259,569,690	\$ 266,793,760
Randolph	218,048,200	223,709,420	274,774,810	281,155,560
Russell	301,455,260	338,168,820	373,396,700	423,503,920
St. Clair	584,318,364	612,800,850	696,943,316	719,995,495
Shelby	2,222,422,620	2,442,164,900	2,683,388,040	2,870,058,120
Sumter	106,181,915	113,999,237	120,368,052	119,657,164
Talladega	636,987,975	656,161,840	753,410,578	796,816,790
Tallapoosa	445,174,800	452,043,780	539,995,560	572,284,200
Tuscaloosa	1,673,790,770	1,635,743,780	1,762,529,800	1,873,173,968
Walker	475,367,260	496,818,562	582,499,790	602,105,992
Washington	242,283,140	231,591,920	290,731,940	424,530,940
Wilcox	106,233,160	122,441,500	123,524,560	124,858,540
Winston	192,653,375	208,513,805	284,498,655	302,054,860
TOTAL	\$42,440,534,082	\$44,148,420,426	\$48,944,163,295	\$51,245,008,422



Property Tax Collections

October 1, 2007 lien date; October 1, 2008 collection date

Net collections after all exemptions (Real, business personal, and motor vehicle)

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 4,043,593	\$ 4,997,205	\$ 6,734,197	\$ 3,172,497	\$ 18,947,493
Baldwin	29,666,324	48,723,826	55,817,756	22,088,236	156,296,142
Barbour	1,468,769	1,913,619	3,840,477	1,152,124	8,374,988
Bibb	1,001,335	1,525,934	1,625,733	240,562	4,393,564
Blount	2,410,193	6,293,083	3,740,136	1,206,924	13,650,336
Bullock	522,206	1,607,043	1,505,369	312,035	3,946,652
Butler	1,223,623	2,167,919	2,562,381	1,194,882	7,148,805
Calhoun	6,369,220	13,630,479	18,493,936	9,217,752	47,711,387
Chambers	1,860,700	5,753,312	4,123,841	552,259	12,290,111
Cherokee	1,586,713	3,872,629	5,640,614	359,497	11,459,452
Chilton	2,315,956	7,947,105	3,749,621	1,012,212	15,024,894
Choctaw	1,269,670	2,021,033	2,961,600	112,434	6,364,737
Clarke	1,568,148	2,893,366	4,903,383	596,562	9,961,460
Clay	629,129	1,131,652	1,458,044	301,919	3,520,743
Cleburne	772,358	1,723,956	2,227,450	524,583	5,248,348
Coffee	2,291,264	3,947,741	4,879,098	4,494,065	15,612,168
Colbert	3,046,822	3,994,410	8,389,379	3,037,335	18,467,946
Conecuh	803,818	2,242,424	1,401,569	339,931	4,787,742
Coosa	928,721	1,085,972	1,838,626	64,522	3,917,841
Covington	2,368,877	3,826,252	3,543,355	2,497,764	12,236,247
Crenshaw	728,117	2,232,201	1,393,374	200,301	4,553,994
Cullman	4,978,300	8,034,554	7,747,181	4,290,061	25,050,096
Dale	2,251,044	4,916,596	3,753,741	3,055,522	13,976,903
Dallas	2,082,069	4,135,320	4,187,703	987,900	11,392,993
DeKalb	2,797,574	5,633,215	6,848,899	2,566,293	17,845,981

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Elmore	\$ 6,237,159	\$ 8,610,900	\$10,507,935	\$ 1,624,547	\$26,980,540
Escambia	2,163,129	4,637,543	5,587,865	2,186,357	14,574,893
Etowah	4,988,939	10,606,117	12,520,069	5,750,061	33,865,186
Fayette	836,788	1,594,386	1,377,883	451,217	4,260,274
Franklin	1,429,834	3,828,183	3,042,783	1,577,474	9,878,274
Geneva	984,765	2,391,852	1,755,747	527,584	5,659,948
Greene	807,906	2,203,709	1,770,826	320,089	5,102,529
Hale	819,748	2,120,590	1,382,928	238,827	4,562,092
Henry	948,451	2,179,443	1,940,020	480,914	5,548,827
Houston	8,111,138	15,064,676	13,554,536	4,423,778	41,154,128
Jackson	2,345,615	3,328,283	3,483,133	3,938,897	13,095,929
Jefferson	54,892,352	119,469,290	239,929,847	212,173,947	626,465,436
Lamar	775,738	1,822,702	1,319,060	282,408	4,199,908
Lauderdale	4,217,885	8,069,753	12,732,622	5,015,851	30,036,111
Lawrence	1,494,240	3,204,860	2,652,536	305,456	7,657,092
Lee	9,583,005	21,365,643	19,709,738	28,009,448	78,667,834
Limestone	4,223,497	9,329,687	7,141,289	4,687,485	25,381,958
Lowndes	679,558	2,529,520	1,709,825	274,666	5,193,569
Macon	880,478	1,778,629	4,922,626	515,979	8,097,713
Madison	22,020,696	39,343,840	97,138,773	36,751,904	195,255,213
Marengo	1,497,984	3,201,529	2,314,717	2,429,489	9,443,719
Marion	1,392,047	1,688,737	2,245,457	1,057,616	6,383,856
Marshall	5,150,511	11,885,649	11,650,488	7,320,811	36,007,459
Mobile	27,068,115	88,857,163	115,182,748	17,059,160	248,167,186
Monroe	1,318,953	2,366,377	2,310,140	712,802	6,708,272

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Montgomery	\$19,234,866	\$22,470,158	\$33,414,136	\$30,138,431	\$105,257,591
Morgan	8,358,122	16,026,495	20,534,936	13,032,976	57,952,530
Perry	518,105	1,841,153	1,067,393	178,102	3,604,752
Pickens	870,967	1,967,902	2,327,162	606,433	5,772,464
Pike	1,837,513	3,594,911	3,304,199	1,324,718	10,061,341
Randolph	1,845,295	3,890,881	3,664,230	580,396	9,980,802
Russell	2,726,699	5,244,741	10,866,050	2,739,897	21,577,387
St. Clair	4,753,759	9,090,992	10,489,382	2,648,741	26,982,873
Shelby	18,779,972	22,720,753	89,717,016	32,971,995	164,189,736
Sumter	781,802	2,118,754	1,800,552	521,858	5,222,966
Talladega	5,911,707	8,132,440	16,323,698	5,452,863	35,820,708
Tallapoosa	3,744,129	5,338,697	8,999,778	1,384,386	19,466,990
Tuscaloosa	12,846,420	20,758,642	34,016,021	15,161,276	82,782,359
Walker	4,014,858	5,795,530	6,395,377	3,683,011	19,888,776
Washington	2,761,441	4,252,624	5,391,313	94,295	12,499,674
Wilcox	852,281	2,617,983	1,468,551	129,085	5,067,900
Winston	1,925,815	2,643,571	3,490,317	640,754	8,700,457
TOTAL*	\$335,616,828	\$656,236,127	\$994,521,164	\$512,984,156	\$2,499,358,275

Details may not add up to totals due to rounding.

Industrial Exemption Assessed Value

October 1, 2007 lien date

County	State	County	School	Municipal	County	State	County	School	Municipal
Autauga	\$ 805,120	\$ 805,120	\$ 805,120	\$ 805,120	Etowah	\$ 0	\$ 0	\$ 0	\$ 0
Baldwin	20,922,860	20,922,860	0	19,325,380	Fayette	0	0	0	0
Barbour	465,700	465,700	465,700	465,700	Franklin	0	0	0	0
Bibb	702,120	702,120	0	581,440	Geneva	0	0	0	0
Blount	0	0	0	0	Greene	0	0	0	0
Bullock	0	0	0	0	Hale	0	0	0	0
Butler	0	0	0	0	Henry	0	0	0	0
Calhoun	6,813,460	6,813,460	6,813,460	6,813,460	Houston	0	0	0	0
Chambers	5,532,980	5,532,980	5,532,980	2,022,760	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	2,732,920	2,732,920	2,732,920	2,732,920
Cleburne	0	0	0	0	Limestone	0	0	0	0
Coffee	0	0	0	0	Lowndes	0	0	0	0
Colbert	0	0	0	0	Macon	0	0	0	0
Conecuh	0	0	0	0	Madison	0	75,060	75,060	42,320
Coosa	0	0	0	0	Marengo	1,880,200	1,880,200	0	1,157,044
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	0	0	0
Dale	0	0	0	0	Monroe	0	0	0	0
Dallas	0	0	0	0	Montgomery	30,265,740	30,265,740	30,265,740	24,094,320
DeKalb	0	0	0	0	Morgan	0	0	0	0
Elmore	0	0	0	0	Perry	0	0	0	0
Escambia	2,451,000	0	0	0	Pickens	0	0	0	0

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 4,176,320	\$ 4,176,320	\$ 4,176,320	\$ 3,526,840
Randolph	0	0	0	0
Russell	0	0	0	0
St. Clair	0	0	0	0
Shelby	0	0	0	0
Sumter	0	0	0	0
Talladega	0	0	0	0
Tallapoosa	0	0	0	0
Tuscaloosa	0	0	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
Total	\$76,748,420	\$74,372,480	\$50,867,300	\$61,567,304

Abatements Assessed Value (Ad Valorem)

October 1, 2007 lien date

County	State	County	School	Municipal
Autauga	\$3,929,060	\$3,929,060	\$0	\$3,477,560
Baldwin	4,234,340	4,234,340	0	2,766,800
Barbour	1,319,100	1,319,100	0	871,880
Bibb	0	0	0	0
Blount	624,260	624,260	0	67,720
Bullock	0	0	0	0
Butler	21,983,660	21,983,660	0	21,983,660
Calhoun	18,461,120	18,461,120	0	18,224,960
Chambers	21,425,380	21,425,380	0	1,452,780
Cherokee	19,040,280	19,040,280	0	19,040,280
Chilton	26,211,080	26,211,080	0	26,211,080
Choctaw	16,108,060	16,108,060	0	0
Clarke	52,663,040	52,663,040	0	13,002,740
Clay	963,460	963,460	0	963,460
Cleburne	0	0	0	0
Coffee	12,677,400	12,677,400	0	8,612,540
Colbert	71,308,620	71,308,620	743,960	4,532,380
Conecuh	11,399,240	11,399,240	0	2,511,560
Coosa	1,137,620	1,137,620	0	0
Covington	11,005,710	11,005,710	0	10,383,170
Crenshaw	30,755,900	30,755,900	0	27,106,540
Cullman	56,116,740	56,116,740	0	34,815,520
Dale	8,431,780	8,431,780	0	8,388,060
Dallas	33,079,160	33,079,160	0	1,680,800
DeKalb	31,301,540	31,301,540	0	31,194,100
Elmore	9,953,460	9,953,460	0	7,146,620
Escambia	11,199,280	11,199,280	0	9,991,400

County	State	County	School	Municipal
Etowah	\$14,856,200	\$14,856,200	\$0	\$11,153,120
Fayette	917,660	917,660	0	917,660
Franklin	3,149,583	3,149,583	0	1,918,262
Geneva	5,474,220	5,474,220	0	5,222,420
Greene	1,747,960	1,747,960	0	1,747,960
Hale	7,850,620	7,850,620	2,854,940	0
Henry	13,420	13,420	0	13,420
Houston	16,268,340	16,268,340	0	12,297,900
Jackson	29,795,640	29,795,640	0	19,301,380
Jefferson	192,627,747	192,627,747	0	162,824,554
Lamar	1,270,460	1,270,460	0	1,270,460
Lauderdale	9,921,580	9,921,580	0	9,677,180
Lawrence	15,255,240	15,255,240	0	0
Lee	85,862,120	85,862,120	0	85,235,740
Limestone	30,818,140	30,818,140	0	9,135,500
Lowndes	4,089,540	3,547,960	327,820	356,320
Macon	5,747,520	5,747,520	0	5,747,520
Madison	259,283,680	259,283,680	0	258,594,540
Marengo	0	0	0	0
Marion	7,043,840	7,043,840	1,996,000	6,282,440
Marshall	25,796,720	25,796,720	382,120	26,011,780
Mobile	179,478,680	179,478,680	0	31,970,780
Monroe	10,673,060	10,673,060	0	2,078,160
Montgomery	276,206,520	276,206,520	0	231,709,540
Morgan	298,541,540	298,541,540	0	106,331,220
Perry	843,780	843,780	0	0
Pickens	2,489,260	2,489,260	0	2,428,520

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$24,221,240	\$24,221,240	\$0	\$21,208,320
Randolph	2,251,100	2,251,100	0	2,251,100
Russell	14,508,980	14,508,980	0	15,972,400
St. Clair	45,032,140	45,032,140	0	22,990,260
Shelby	63,757,960	63,757,960	0	35,138,700
Sumter	4,744,340	4,744,340	0	0
Talladega	292,387,280	292,387,280	0	15,667,420
Tallapoosa	13,751,220	13,751,220	0	12,171,800
Tuscaloosa	227,754,860	227,754,860	0	38,577,980
Walker	7,716,800	7,716,800	0	3,227,940
Washington	26,237,560	26,237,560	0	0
Wilcox	9,115,720	9,115,720	0	0
Winston	3,511,360	3,511,360	0	1,758,300
Total	\$2,696,342,920	\$2,695,801,340	\$6,304,840	\$1,415,616,206

Office of the Ex-Officio Land Commissioner

Land Sales

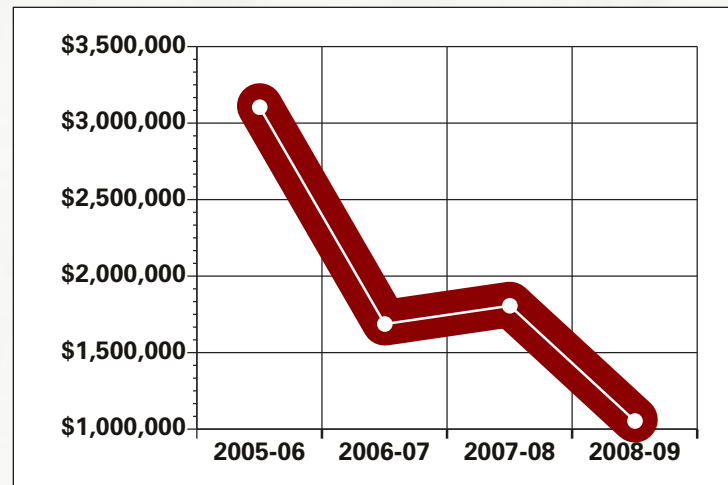
Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
2006	3,911	\$ 19,816,061	3,153	\$ 5,197,011.66	584	\$2,621,048.37	484	\$ 482,705.28
2007	4,683	\$ 24,614,296	2,545	\$ 4,895,446.93	784	\$1,386,305.59	430	\$ 300,674.22
2008	8,635	\$ 75,024,681	3,384	\$ 5,938,912.87	743	\$1,150,655.55	668	\$ 655,554.23
2009	12,353	\$148,655,061	4,497	\$ 5,538,339.85	390	\$ 552,414.68	464	\$ 500,772.76
TOTAL	29,582	\$268,110,099	13,579	\$21,569,711.31	2,501	\$5,710,424.19	2,046	\$1,939,706.49

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

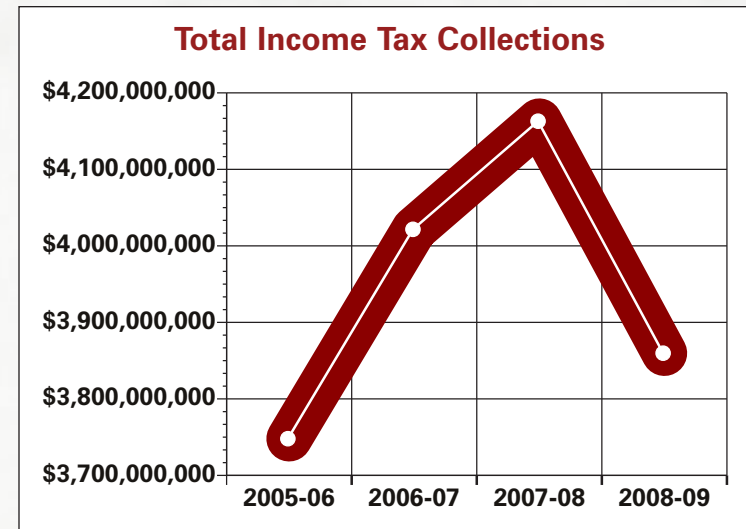
2006	\$3,103,753.65
2007	\$1,686,979.81
2008	\$1,806,209.78
2009	\$1,053,187.44



Income Tax Collections and Refunds

Income Tax Collections

	2005-06	2006-07	2007-08	2008-09
Individual Paid on Estimates	\$ 287,077,411.09	\$ 356,330,160.97	\$ 336,638,918.91	\$ 258,025,589.34
Withholding	\$2,517,901,605.63	\$2,649,881,853.04	\$2,724,207,425.84	\$2,644,904,213.30
S-Corp Shareholder Total	\$ 24,752,700.98	\$ 26,487,658.11	\$ 30,538,857.55	\$ 43,257,778.54
Collected as Additional Tax Due	\$ 389,816,885.77	\$ 479,059,758.96	\$ 517,077,342.63	\$ 375,850,180.36
Total Individual Gross	\$3,219,548,603.47	\$3,511,759,431.08	\$3,608,462,544.93	\$3,322,037,761.54
Total Corporate Gross	\$ 528,408,663.11	\$ 509,862,079.64	\$ 554,498,321.66	\$ 537,701,743.24
Total Income Tax Collections	\$3,747,957,266.58	\$4,021,621,510.72	\$4,162,960,866.59	\$3,859,739,504.78

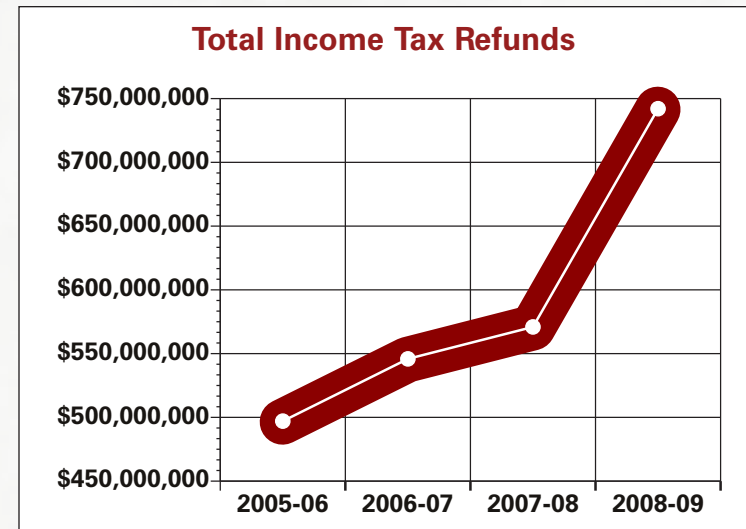


Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
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
2007-08	1,243,929	\$517,973,346	\$52,844,654	\$570,818,000
2008-09	1,311,779	\$654,491,119	\$87,481,946	\$741,973,065

*FY 05, FY 06, FY 07, and FY 08 refund totals are detailed as follows:

	FY 2006	FY 2007	FY 2008	FY 2009
Individual Refunds	1,188,425	1,209,389	1,240,832	1,306,976
Corporate Refunds	2,420	2,510	3,097	4,803



Alabama Individual Income Tax Facts

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.)

Alabama Alternative Fuels Fund promotes, develops and raises awareness about alternative fuels. (Available tax year 2007.)

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

Contributions

FY 2009

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund (1984)	1,030	\$11,868.00
Alabama Arts Development (1982)	833	\$ 9,141.00
Alabama Nongame Wildlife Fund (1982)	1,037	\$12,452.00
Child Abuse Trust Fund (1983)	1,991	\$29,683.00
Alabama Veterans' Program (1989)	1,286	\$22,042.00
Alabama Indian Children's Scholarship Fund (1990)	519	\$ 5,094.00
Penny Trust Fund (1990)	468	\$ 4,434.00
Foster Care Trust Fund (1992)	939	\$11,429.00
Mental Health Fund* (1997)	838	\$ 8,138.00
Neighbors Helping Neighbors Fund (1997)	635	\$ 7,068.00
Breast and Cervical Cancer Fund (2001)	1,355	\$17,695.00
4H Clubs (2003)	491	\$ 4,279.00
Organ Center Donor Awareness Fund (2006)	495	\$ 3,739.00
National Guard Foundation, Inc. (2006)	562	\$ 6,477.00
USA Mitchell Cancer Research Institute (2006)	1,301	\$14,971.00
Alternative Fuel Research Fund (2007)	579	\$ 4,158.00
TOTAL	14,359	\$172,668.00

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

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

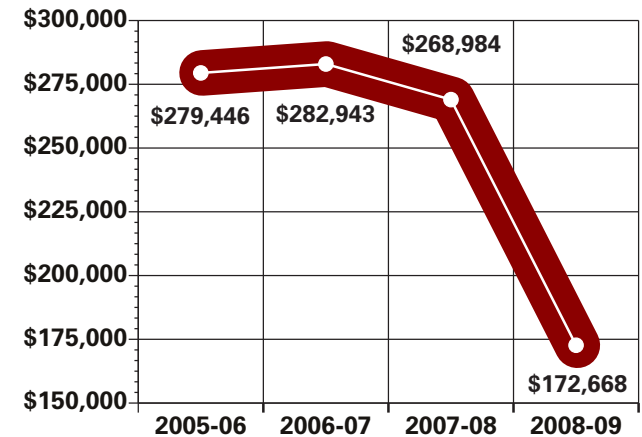
Political Contribution Report*

FY 2009

Political Party	Contributions	Amount
Democratic	12,495	\$7,819.00
Republican	10,890	\$7,844.00

*Taxpayers filing Alabama individual income tax returns during fiscal year 2009 designated the amounts shown as contributions to the 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 2006-FY 2009



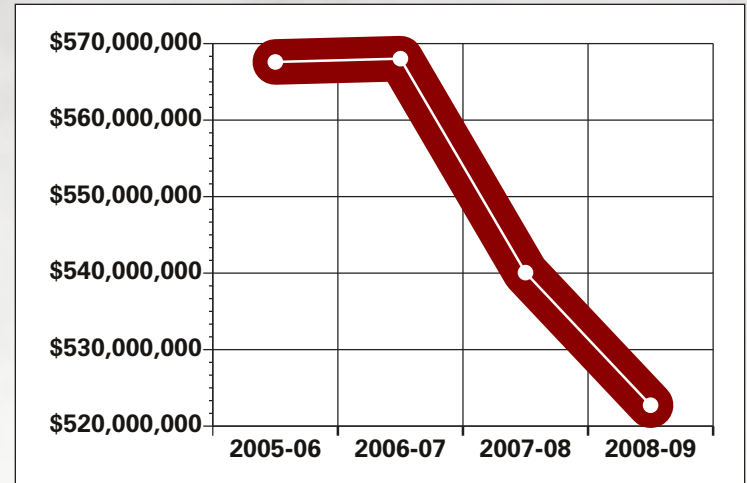
Estimated Fuel Tax by County

County	2005-06	2006-07	2007-08	2008-09
Autauga	\$ 5,462,004.39	\$ 5,466,161.41	\$ 5,197,057.11	\$ 5,030,267.79
Baldwin	17,004,695.99	17,017,637.90	16,179,843.50	15,660,583.26
Barbour	2,763,071.53	2,765,174.45	2,629,042.30	2,544,668.36
Bibb	2,832,886.20	2,835,042.25	2,695,470.44	2,608,964.62
Blount	6,407,624.19	6,412,500.89	6,096,807.41	5,901,142.38
Bullock	1,035,868.03	1,036,656.40	985,620.83	953,989.27
Butler	2,810,749.84	2,812,889.05	2,674,407.86	2,588,578.00
Calhoun	16,500,668.15	16,513,226.46	15,700,264.71	15,196,395.61
Chambers	4,909,730.64	4,913,467.33	4,671,572.69	4,521,647.76
Cherokee	3,041,195.00	3,043,509.59	2,893,674.74	2,800,807.94
Chilton	5,081,145.51	5,085,012.67	4,834,672.69	4,679,513.38
Choctaw	2,231,798.95	2,233,497.52	2,123,540.33	2,055,389.48
Clarke	3,590,630.76	3,593,363.51	3,416,458.83	3,306,814.30
Clay	2,126,793.15	2,128,411.80	2,023,628.08	1,958,683.72
Cleburne	2,141,550.72	2,143,180.61	2,037,669.80	1,972,274.80
Coffee	6,012,007.74	6,016,583.35	5,720,381.27	5,536,796.89
Colbert	7,897,003.75	7,903,013.99	7,513,941.14	7,272,795.99
Conecuh	1,770,341.03	1,771,688.39	1,684,466.50	1,630,406.86
Coosa	1,605,169.74	1,606,391.40	1,527,307.23	1,478,291.31
Covington	5,377,432.15	5,381,524.80	5,116,587.25	4,952,380.45
Crenshaw	1,652,280.45	1,653,537.97	1,572,132.73	1,521,678.22
Cullman	10,752,593.90	10,760,777.48	10,231,014.23	9,902,669.96
Dale	6,580,174.26	6,585,182.29	6,260,987.54	6,060,053.47
Dallas	5,635,689.66	5,639,978.86	5,362,317.37	5,190,224.35
DeKalb	8,018,469.92	8,024,572.61	7,629,515.31	7,384,661.03
Elmore	7,378,218.34	7,383,833.74	7,020,320.63	6,795,017.25
Escambia	4,999,411.27	5,003,216.22	4,756,903.15	4,604,239.71

County	2005-06	2006-07	2007-08	2008-09
Etowah	\$14,058,290.00	\$14,068,989.47	\$13,376,359.82	\$12,947,071.87
Fayette	2,687,580.88	2,689,626.34	2,557,213.49	2,475,144.76
Franklin	4,203,637.59	4,206,836.89	3,999,730.33	3,871,366.86
Geneva	3,666,689.01	3,669,479.65	3,488,827.70	3,376,860.64
Greene	1,152,793.40	1,153,670.77	1,096,874.47	1,061,672.44
Hale	1,834,479.70	1,835,875.89	1,745,493.98	1,689,475.79
Henry	2,341,913.14	2,343,695.52	2,228,313.17	2,156,799.84
Houston	11,878,710.16	11,887,750.79	11,302,505.58	10,939,773.91
Jackson	7,457,682.18	7,463,358.07	7,095,929.90	6,868,199.99
Jefferson	85,368,580.07	85,433,552.31	81,227,577.75	78,620,738.50
Lamar	2,313,533.19	2,315,293.97	2,201,309.86	2,130,663.15
Lauderdale	12,065,450.20	12,074,632.96	11,480,187.36	11,111,753.34
Lawrence	4,632,174.77	4,635,700.22	4,407,480.32	4,266,030.91
Lee	12,165,915.21	12,175,174.43	11,575,779.08	11,204,277.24
Limestone	8,474,251.85	8,480,701.42	8,063,188.47	7,804,416.31
Lowndes	1,527,976.29	1,529,139.20	1,453,858.23	1,407,199.51
Macon	2,595,062.25	2,597,037.30	2,469,182.70	2,389,939.14
Madison	36,254,813.29	36,282,406.07	34,496,188.91	33,389,101.62
Marengo	2,914,052.85	2,916,270.67	2,772,699.91	2,683,715.56
Marion	4,274,587.45	4,277,840.75	4,067,238.61	3,939,708.59
Marshall	11,572,774.34	11,581,582.14	11,011,409.90	10,658,020.37
Mobile	46,983,000.44	47,018,758.22	44,703,980.30	43,269,294.03
Monroe	3,214,880.27	3,217,327.05	3,058,935.00	2,960,764.50
Montgomery	27,487,112.80	27,508,032.67	26,153,786.21	25,314,431.92
Morgan	15,397,255.85	15,408,974.38	14,650,376.00	14,180,201.02
Perry	1,261,772.39	1,262,732.70	1,200,567.18	1,162,037.34
Pickens	2,656,930.54	2,658,952.67	2,528,049.92	2,446,917.13

ALABAMA DEPARTMENT OF REVENUE

County	2005-06	2006-07	2007-08	2008-09
Pike	\$ 3,692,798.56	\$ 3,695,609.07	\$ 3,513,670.74	\$ 3,400,906.40
Randolph	3,033,816.22	3,036,125.19	2,886,653.88	2,794,012.40
Russell	6,303,753.58	6,308,551.24	5,997,975.30	5,805,482.08
St. Clair	8,351,082.88	8,357,438.72	7,945,994.11	7,690,983.06
Shelby	16,567,644.82	16,580,254.11	15,763,992.52	15,258,078.20
Sumter	1,667,605.62	1,668,874.80	1,586,714.52	1,535,792.04
Talladega	9,837,624.45	9,845,111.66	9,360,427.50	9,060,023.00
Tallapoosa	5,301,373.89	5,305,408.66	5,044,218.37	4,882,334.11
Tuscaloosa	18,949,289.88	18,963,711.79	18,030,110.33	17,451,469.42
Walker	10,193,508.97	10,201,267.04	9,699,049.01	9,387,777.12
Washington	2,706,879.24	2,708,939.39	2,575,575.74	2,492,917.71
Wilcox	1,476,324.79	1,477,448.39	1,404,712.20	1,359,630.73
Winston	3,456,109.81	3,458,740.18	3,288,463.14	3,182,926.38
TOTAL*	\$567,598,918.06	\$568,030,905.72	\$540,066,207.13	\$522,733,845.07



*Details do not necessarily add up due to rounding.

Estimated Fuel Gallonage Sold by County

County	Gasoline 2007-08	Gasoline 2008-09	Motor Fuels 2007-08	Motor Fuels 2008-09	County	Gasoline 2007-08	Gasoline 2008-09	Motor Fuels 2007-08	Motor Fuels 2008-09
Autauga	24,313,965	24,249,503	6,878,015	6,054,460	Escambia	22,254,744	22,195,742	6,295,495	5,541,690
Baldwin	75,695,944	75,495,257	21,413,118	18,849,169	Etowah	62,580,097	62,414,184	17,702,864	15,583,171
Barbour	12,299,738	12,267,129	3,479,391	3,062,778	Fayette	11,963,694	11,931,975	3,384,329	2,979,099
Bibb	12,610,516	12,577,083	3,567,304	3,140,165	Franklin	18,712,379	18,662,768	5,293,419	4,659,600
Blount	28,523,366	28,447,744	8,068,784	7,102,649	Geneva	16,322,167	16,278,893	4,617,268	4,064,409
Bullock	4,611,138	4,598,913	1,304,414	1,148,227	Greene	5,131,629	5,118,024	1,451,652	1,277,835
Butler	12,511,977	12,478,805	3,539,429	3,115,628	Hale	8,166,137	8,144,487	2,310,064	2,033,463
Calhoun	73,452,278	73,257,539	20,778,423	18,290,470	Henry	10,424,963	10,397,324	2,949,048	2,595,937
Chambers	21,855,533	21,797,589	6,182,565	5,442,282	Houston	52,877,757	52,737,566	14,958,234	13,167,175
Cherokee	13,537,797	13,501,906	3,829,617	3,371,069	Jackson	33,197,670	33,109,656	9,391,067	8,266,605
Chilton	22,618,582	22,558,615	6,398,419	5,632,289	Jefferson	380,015,923	379,008,417	107,500,158	94,628,378
Choctaw	9,934,793	9,908,453	2,810,387	2,473,879	Lamar	10,298,630	10,271,326	2,913,311	2,564,479
Clarke	15,983,596	15,941,220	4,521,492	3,980,101	Lauderdale	53,709,025	53,566,630	15,193,386	13,374,171
Clay	9,467,362	9,442,262	2,678,159	2,357,483	Lawrence	20,620,001	20,565,332	5,833,054	5,134,620
Cleburne	9,533,055	9,507,781	2,696,742	2,373,841	Lee	54,156,242	54,012,662	15,319,897	13,485,533
Coffee	26,762,290	26,691,337	7,570,605	6,664,121	Limestone	37,722,903	37,622,891	10,671,179	9,393,441
Colbert	35,153,298	35,060,099	9,944,281	8,753,579	Lowndes	6,801,745	6,783,712	1,924,100	1,693,714
Conecuh	7,880,625	7,859,732	2,229,297	1,962,367	Macon	11,551,849	11,521,223	3,267,825	2,876,545
Coosa	7,145,370	7,126,426	2,021,306	1,779,280	Madison	161,387,320	160,959,447	45,653,778	40,187,317
Covington	23,937,494	23,874,030	6,771,517	5,960,714	Marengo	12,971,827	12,937,436	3,669,513	3,230,136
Crenshaw	7,355,082	7,335,582	2,080,630	1,831,501	Marion	19,028,210	18,977,762	5,382,763	4,738,245
Cullman	47,864,881	47,737,980	13,540,175	11,918,911	Marshall	51,515,892	51,379,312	14,572,985	12,828,055
Dale	29,291,468	29,213,809	8,286,067	7,293,916	Mobile	209,143,554	208,589,069	59,163,219	52,079,174
Dallas	25,087,120	25,020,608	7,096,727	6,246,984	Monroe	14,310,952	14,273,011	4,048,329	3,563,593
DeKalb	35,694,002	35,599,369	10,097,237	8,888,221	Montgomery	122,358,138	122,033,740	34,613,074	30,468,597
Elmore	32,843,939	32,756,863	9,291,002	8,178,522	Morgan	68,540,468	68,358,752	19,388,954	17,067,372

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2007-08	Gasoline 2008-09	Motor Fuels 2007-08	Motor Fuels 2008-09
Perry	5,616,746	5,601,854	1,588,884	1,398,635
Pickens	11,827,254	11,795,898	3,345,733	2,945,124
Pike	16,438,393	16,394,811	4,650,147	4,093,351
Randolph	13,504,951	13,469,146	3,820,325	3,362,890
Russell	28,060,988	27,986,593	7,937,985	6,987,512
St. Clair	37,174,619	37,076,061	10,516,079	9,256,912
Shelby	73,750,422	73,554,894	20,862,763	18,364,712
Sumter	7,423,301	7,403,620	2,099,928	1,848,488
Talladega	43,791,919	43,675,817	12,388,003	10,904,696
Tallapoosa	23,598,922	23,536,356	6,675,741	5,876,406
Tuscaloosa	84,352,251	84,128,615	23,861,843	21,004,690
Walker	45,376,129	45,255,827	12,836,149	11,299,183
Washington	12,049,600	12,017,654	3,408,631	3,000,490
Wilcox	6,571,820	6,554,396	1,859,058	1,636,459
Winston	15,384,779	15,343,991	4,352,097	3,830,989
*TOTAL	2,526,651,216	2,519,952,509	714,747,434	629,165,492

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

Motor Vehicle Fees

	2005-06	2006-07	2007-08	2008-09
IRP Fees ¹	\$ 31,345,481	\$ 35,184,655	\$ 31,578,617	\$ 31,216,457
Motor Vehicle Title Fees	\$ 23,127,702	\$ 22,773,753	\$ 22,197,458	\$ 19,492,648
Salvage (Rebuilt) Vehicle Inspection Fees ²	\$ 1,172,680	\$ 1,041,120	\$ 946,628	\$ 961,275
Registration Section				
Reinstatement Fee ³	\$ 639,100	\$ 1,137,700	\$ 1,261,951	\$ 1,478,603
Miscellaneous Tags ⁴	\$ 197,869	\$ 218,907	\$ 237,899	\$ 273,076
Subtotal	\$ 56,482,832	\$ 60,356,135	\$ 56,222,553	\$ 53,422,059
Registration Fees Collected through County Agents ⁵	\$140,022,708	\$176,928,514	\$191,626,342	\$172,843,920
International Fuel Tax Agreement Collections	\$ 17,720,731	\$ 15,815,307	\$ 16,975,141	\$ 13,995,558
International Fuel Tax Agreement Decal Fees ⁶	\$ 957,211	\$ 610,215	\$ 741,262	\$ 614,295
TOTAL	\$215,183,482	\$253,710,171	\$265,565,298	\$240,875,832

¹ Net collections.

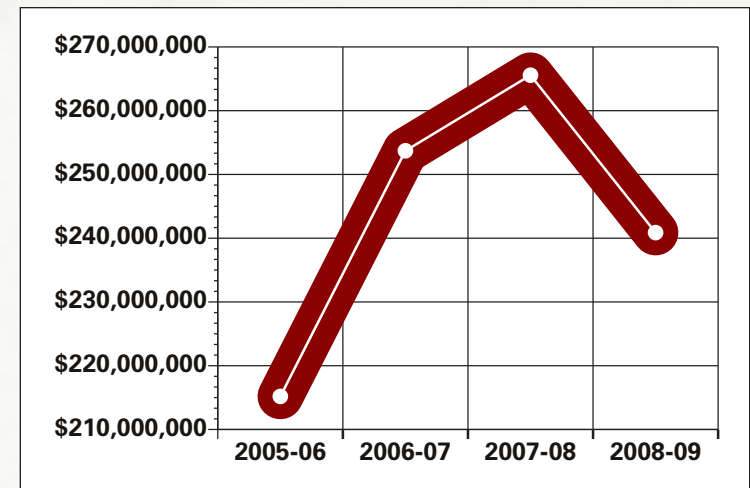
² Collected by the Investigations Division; all other categories, with the exception of the registration fees which are collected through county agents, are collected by the Motor Vehicle Division.

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*.

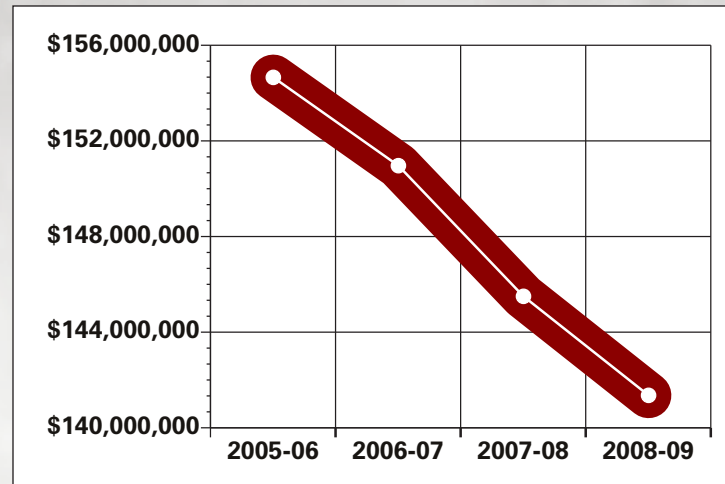
⁶ Includes IFTA decal refunds



Tobacco Products and Utility Gross Receipts Tax

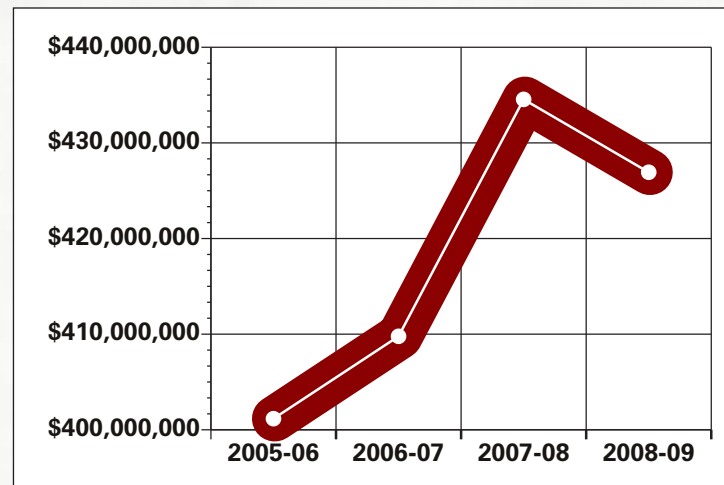
Tobacco Products

2005-06	\$154,656,247.16
2006-07	\$150,963,388.57
2007-08	\$145,498,353.32
2008-09	\$141,356,686.74



Utility Gross Receipts

2005-06	\$401,161,833.67
2006-07	\$409,774,591.75
2007-08	\$434,549,560.72
2008-09	\$426,928,670.33



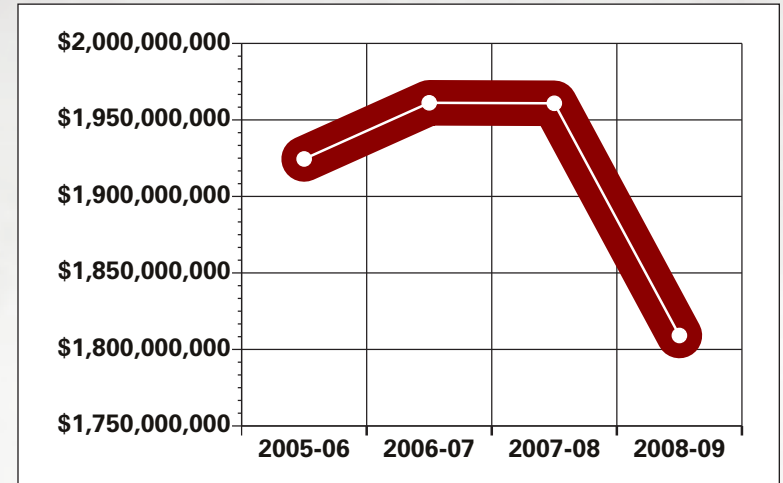
State Sales Tax Collections

County	2005-06	2006-07	2007-08	2008-09
Autauga	\$ 5,321,756.15	\$ 5,502,212.11	\$ 5,379,704.08	\$ 4,889,444.46
Baldwin	46,458,580.69	47,281,263.04	46,735,097.05	42,311,940.95
Barbour	2,246,884.51	2,254,582.16	2,415,226.48	2,171,525.01
Bibb	1,869,046.88	1,920,422.77	1,747,899.25	1,373,156.24
Blount	8,765,781.53	10,949,117.55	11,772,027.89	9,952,860.87
Bullock	1,115,180.50	1,073,171.65	1,087,094.89	1,066,889.66
Butler	2,409,841.59	2,317,026.73	2,369,609.30	2,183,285.20
Calhoun	21,504,249.31	24,126,709.42	23,765,351.19	21,368,774.71
Chambers	4,046,259.97	4,971,552.44	4,811,944.12	4,299,742.89
Cherokee	2,749,289.19	3,171,649.90	2,865,884.29	2,394,665.35
Chilton	5,626,964.67	6,358,394.78	6,572,547.01	5,603,337.50
Choctaw	1,466,306.65	1,896,508.94	1,815,884.78	1,730,678.23
Clarke	4,303,577.57	5,297,334.62	5,724,434.39	5,244,324.85
Clay	1,730,561.70	1,904,056.85	1,562,919.17	1,281,836.78
Cleburne	3,552,821.39	3,528,926.04	3,386,706.82	2,942,706.25
Coffee	9,055,032.82	9,037,946.59	8,413,774.56	7,768,539.61
Colbert	14,232,998.21	14,913,223.67	15,473,530.92	14,228,267.39
Conecuh	1,332,244.51	1,265,546.24	1,502,212.58	1,348,196.31
Coosa	711,052.14	746,056.34	646,304.84	642,504.88
Covington	6,908,153.54	7,762,296.27	7,866,439.42	7,354,228.63
Crenshaw	2,050,167.09	2,137,586.29	2,282,010.85	2,069,012.20
Cullman	13,826,809.72	16,715,881.99	15,657,950.18	39,081,474.94
Dale	5,852,504.74	5,894,467.17	5,902,104.71	5,630,714.93
Dallas	5,672,027.14	5,231,372.10	4,988,421.26	4,454,536.63
DeKalb	11,986,794.82	9,823,763.38	10,001,070.93	9,469,600.13
Elmore	7,722,484.35	8,028,473.14	8,809,576.47	9,782,503.46
Escambia	7,653,137.92	9,588,935.08	8,474,745.61	6,976,869.34

County	2005-06	2006-07	2007-08	2008-09
Etowah	\$ 19,600,838.80	\$ 18,094,939.52	\$ 17,486,068.22	\$ 15,553,479.56
Fayette	2,080,776.66	2,106,634.08	2,112,213.39	1,997,940.84
Franklin	3,370,027.07	3,172,124.06	3,095,137.67	2,900,785.64
Geneva	3,588,964.84	5,647,269.28	6,265,101.72	6,473,860.31
Greene	573,094.34	597,454.39	590,036.42	610,034.14
Hale	1,422,551.23	1,445,114.40	1,346,043.73	1,271,417.36
Henry	3,761,308.87	4,102,909.59	4,256,297.81	3,709,751.51
Houston	35,438,513.91	35,421,622.75	34,222,984.79	30,984,229.59
Jackson	7,267,637.41	7,015,230.89	7,240,647.55	6,291,276.16
Jefferson	261,592,139.23	294,936,131.62	303,718,948.89	258,726,412.26
Lamar	2,150,490.37	2,627,696.76	2,534,762.68	2,130,331.38
Lauderdale	14,296,107.18	17,732,752.37	19,461,450.36	20,596,976.94
Lawrence	2,387,782.88	2,233,837.36	2,185,677.14	2,014,186.35
Lee	21,205,214.18	25,156,386.80	25,580,230.87	22,791,666.23
Limestone	10,803,606.77	14,668,615.18	14,550,158.74	13,908,782.70
Lowndes	902,149.95	861,183.64	815,754.39	817,194.49
Macon	2,238,622.64	1,568,646.36	1,435,581.62	1,676,078.34
Madison	71,166,512.56	95,094,405.94	100,339,566.09	97,693,780.64
Marengo	2,684,069.54	2,430,722.75	2,196,872.69	1,981,379.28
Marion	4,346,300.96	4,454,410.85	4,376,148.44	3,876,864.59
Marshall	19,960,001.58	21,888,117.45	21,937,849.85	19,818,012.33
Mobile	99,015,277.46	132,904,026.81	137,846,562.45	125,094,167.93
Monroe	3,171,937.09	4,450,420.44	4,592,528.89	3,766,332.78
Montgomery	67,502,943.65	77,609,718.36	72,830,272.44	65,189,045.07
Morgan	22,130,497.96	27,333,889.56	27,439,944.57	23,856,430.07
Perry	917,194.72	821,391.85	867,296.14	781,707.31
Pickens	1,732,933.50	1,695,688.67	1,630,870.03	1,595,079.82

ALABAMA DEPARTMENT OF REVENUE

County	2005-06	2006-07	2007-08	2008-09
Pike	\$ 8,506,897.09	\$ 10,554,029.42	\$ 9,586,921.64	\$ 9,161,251.99
Randolph	2,958,576.70	3,013,736.54	2,989,668.56	2,877,459.74
Russell	6,368,910.98	7,648,232.59	7,801,221.19	7,879,901.73
St. Clair	6,893,417.48	7,286,455.77	7,141,669.13	6,030,486.65
Shelby	40,100,481.79	53,910,232.47	51,691,442.92	48,326,207.29
Sumter	1,328,355.67	1,237,725.36	1,197,729.92	1,151,932.61
Talladega	10,405,850.33	13,733,780.66	15,632,888.44	11,451,145.47
Tallapoosa	7,623,492.11	7,739,307.59	7,315,713.32	6,873,716.41
Tuscaloosa	39,077,912.13	47,323,037.60	48,238,364.42	44,354,148.12
Walker	15,773,491.23	17,608,932.24	19,037,253.88	17,210,641.62
Washington	1,005,541.40	1,352,361.82	1,593,785.60	1,775,467.51
Wilcox	1,285,217.24	1,121,725.20	1,111,994.46	1,062,337.73
Winston	6,558,585.01	8,297,612.00	8,186,241.06	7,649,014.88
Out-of-State	847,296,127.80	760,584,847.46	746,354,066.02	689,578,917.74
*RA & MF				
Accounts	43,822,290.56			
TOTAL	\$1,924,483,152.17	\$1,961,181,835.71	\$1,960,864,441.18	\$1,809,111,450.51



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

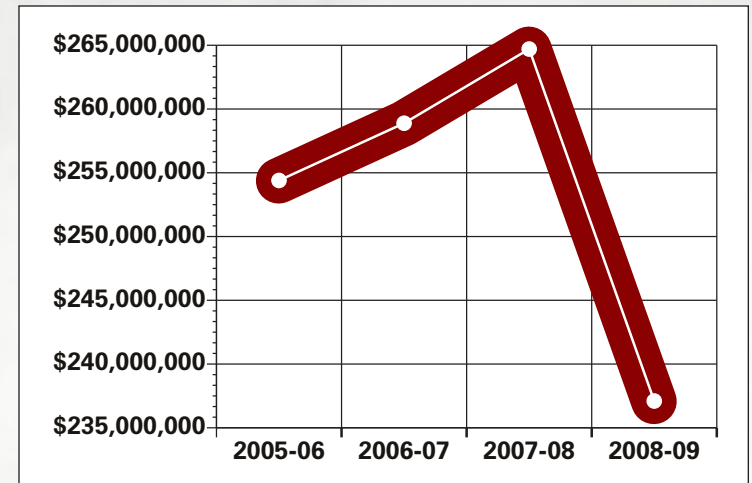
State Use Tax Collections

County	2005-06	2006-07	2007-08	2008-09
Autauga	\$ 225,356.17	\$ 220,222.07	\$ 191,091.06	\$ 166,135.82
Baldwin	1,466,474.10	1,590,721.83	1,573,707.04	1,502,211.79
Barbour	225,063.91	181,004.89	231,813.89	269,236.88
Bibb	39,008.39	28,445.24	26,321.05	40,042.11
Blount	70,699.71	97,590.84	130,899.23	151,146.30
Bullock	49,990.60	74,018.40	54,904.83	47,072.81
Butler	57,156.30	53,545.33	45,976.66	48,159.81
Calhoun	872,140.10	1,235,244.38	1,028,250.73	1,180,309.19
Chambers	742,654.54	739,185.68	556,689.55	338,527.87
Cherokee	64,421.97	80,574.60	91,095.88	69,565.09
Chilton	324,470.19	464,612.07	385,901.69	237,418.11
Choctaw	107,360.52	485,610.86	355,483.16	327,153.75
Clarke	253,133.32	221,523.66	226,977.77	156,733.32
Clay	277,687.50	275,043.55	165,878.59	62,838.78
Cleburne	75,881.54	53,560.72	165,018.44	252,122.56
Coffee	126,026.74	82,068.50	90,316.61	98,362.79
Colbert	667,507.28	782,499.38	869,097.00	729,381.87
Conecuh	26,315.97	19,914.86	14,932.17	10,200.60
Coosa	28,149.25	23,181.55	106,358.40	55,913.71
Covington	463,790.58	687,451.54	492,677.57	1,507,007.37
Crenshaw	78,097.17	55,178.13	45,609.17	42,135.80
Cullman	629,721.05	859,002.75	720,702.83	882,673.32
Dale	497,690.36	372,193.49	333,511.61	504,136.22
Dallas	196,081.38	281,360.03	268,922.89	193,574.78
DeKalb	374,854.55	584,928.60	499,835.10	264,900.17
Elmore	368,194.36	354,560.58	449,021.69	519,420.99
Escambia	567,396.85	655,507.43	1,069,223.81	344,232.01

County	2005-06	2006-07	2007-08	2008-09
Etowah	\$ 652,774.32	\$ 650,017.55	\$ 555,550.82	\$ 525,417.05
Fayette	30,756.43	30,164.22	35,557.37	32,120.13
Franklin	190,848.57	226,912.22	219,056.62	191,321.29
Geneva	71,240.00	64,192.00	81,346.66	43,392.39
Greene	14,539.59	5,939.46	15,359.29	16,578.88
Hale	82,340.55	116,975.01	70,006.06	6,778.38
Henry	71,255.75	22,962.21	18,131.44	16,644.48
Houston	1,520,258.61	2,174,485.74	2,234,070.41	1,828,702.60
Jackson	809,331.10	853,863.63	591,177.81	282,675.16
Jefferson	18,267,279.17	20,461,516.35	21,885,960.90	17,892,858.47
Lamar	182,534.78	196,234.75	226,919.24	147,066.59
Lauderdale	288,919.52	416,582.93	377,045.15	364,497.88
Lawrence	79,987.95	36,964.13	35,020.67	31,641.25
Lee	822,303.42	2,240,999.50	1,745,536.09	1,357,432.50
Limestone	191,414.42	358,655.37	508,689.21	568,427.65
Lowndes	5,385.51	8,166.95	22,790.21	37,022.41
Macon	20,185.82	23,842.75	68,963.71	74,310.94
Madison	4,817,359.87	6,620,396.48	7,478,882.53	7,124,919.59
Marengo	51,826.63	106,738.48	54,192.67	39,971.55
Marion	160,088.89	123,000.26	131,419.14	106,574.22
Marshall	583,471.97	524,203.22	358,825.82	332,793.36
Mobile	4,035,916.20	6,141,344.66	6,965,178.35	5,835,057.18
Monroe	413,044.58	564,327.98	602,031.54	316,303.44
Montgomery	3,094,006.05	5,700,374.99	4,001,363.40	3,681,966.03
Morgan	2,352,721.39	2,836,781.53	2,980,049.02	2,209,374.71
Perry	29,470.74	40,110.15	55,726.90	53,074.10
Pickens	76,291.13	99,069.23	65,075.39	45,298.03

ALABAMA DEPARTMENT OF REVENUE

County	2005-06	2006-07	2007-08	2008-09
Pike	\$ 210,819.65	\$ 288,120.35	\$ 253,915.38	\$ 320,086.99
Randolph	29,610.80	38,551.67	29,434.55	30,662.04
Russell	870,436.20	335,132.67	323,166.02	280,360.44
St. Clair	267,364.33	641,610.24	510,468.97	630,658.55
Shelby	1,288,026.85	1,972,667.58	1,669,077.15	1,442,257.98
Sumter	82,139.22	70,145.33	58,813.44	58,920.10
Talladega	1,365,024.91	1,258,287.85	924,290.98	718,382.79
Tallapoosa	411,374.96	167,138.18	155,246.75	444,073.48
Tuscaloosa	3,998,534.93	5,123,847.02	5,454,865.98	4,255,700.26
Walker	434,708.60	993,133.30	862,386.00	1,131,747.18
Washington	689,884.63	562,877.01	842,694.61	1,143,037.86
Wilcox	17,573.69	11,953.11	17,426.75	7,792.08
Winston	168,918.77	190,594.42	120,109.48	93,435.03
RA & MF Accts				
Out-of-State			16.70	4,130.92
CU*				
Out-of-State	43,570,249.63	38,384,867.49	38,979,562.60	33,196,325.79
SU**				
Out of State	153,226,540.36	147,667,785.04	152,953,094.97	140,203,854.12
TOTAL	\$254,422,084.89	\$258,910,283.97	\$264,728,715.17	\$237,124,259.69



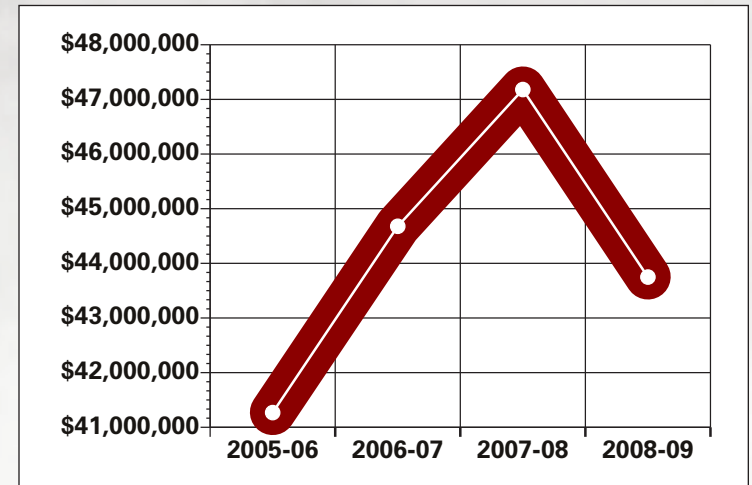
State Lodgings Tax

County	2005-06	2006-07	2007-08	2008-09
Autauga	\$ 199,964.25	\$ 174,555.21	\$ 149,903.76	\$ 128,170.90
Baldwin	9,795,065.83	11,065,226.31	11,409,491.86	10,689,574.90
Barbour	125,524.52	171,129.12	168,894.77	164,279.49
Bibb	66,444.14	12,197.63	9,948.87	10,957.46
Blount*	50,769.68	43,914.74	44,132.93	40,594.09
Bullock	6,297.82	6,489.85	5,118.93	4,489.63
Butler	176,206.87	184,844.37	183,526.37	167,293.99
Calhoun	728,852.23	824,256.42	853,753.36	780,515.64
Chambers	64,072.62	75,178.71	79,403.77	90,896.96
Cherokee*	70,345.01	69,846.45	71,648.10	92,763.45
Chilton	140,506.01	149,752.82	135,637.79	121,300.81
Choctaw	19,397.31	16,866.87	18,650.98	24,854.19
Clarke	135,241.29	156,061.20	172,495.66	124,440.47
Clay	2,086.28	2,758.75	2,127.82	8,858.29
Cleburne	18,105.55	44,718.37	46,502.30	46,188.68
Coffee	205,104.29	193,110.40	230,599.98	260,967.14
Colbert*	268,351.94	302,644.45	320,028.61	284,276.49
Conecuh	78,658.23	72,985.28	82,649.35	66,972.30
Coosa	10,255.04	11,899.56	11,709.27	11,202.67
Covington	121,167.10	127,388.39	124,913.25	141,898.17
Crenshaw	7,989.05	35,083.81	20,460.94	17,009.28
Cullman*	439,017.35	457,827.63	476,845.89	433,493.75
Dale	105,776.84	147,397.57	133,078.90	128,112.79
Dallas	519,553.52	251,894.75	249,264.58	246,103.26
DeKalb*	287,622.62	345,303.79	334,505.28	319,594.66
Elmore	352,146.65	503,451.17	568,464.30	490,557.10
Escambia	124,006.62	141,131.59	186,351.78	163,789.97

County	2005-06	2006-07	2007-08	2008-09
Etowah*	\$ 558,901.47	\$ 637,761.70	\$ 647,208.00	\$ 618,242.21
Fayette	10,781.04	11,576.34	11,908.24	11,846.45
Franklin*	60,710.26	63,940.28	67,301.66	64,491.48
Geneva	18,633.19	16,601.24	13,411.24	12,802.39
Greene	4,210.73	9,006.90	4,979.67	24,744.35
Hale	4,973.26	3,988.73	5,305.51	3,904.10
Henry	19,548.67	15,901.71	17,632.22	15,409.26
Houston	929,392.78	998,854.62	1,007,195.37	1,007,882.33
Jackson*	190,654.75	179,891.27	184,086.82	179,887.21
Jefferson	7,267,869.38	7,863,186.39	8,007,819.64	6,957,969.69
Lamar	3,822.15	3,795.64	4,061.37	3,984.66
Lauderdale*	596,239.11	598,953.12	702,537.42	682,641.78
Lawrence*	70,178.27	80,605.57	80,586.37	67,411.72
Lee	977,338.92	1,196,366.63	1,358,920.87	1,167,578.45
Limestone*	305,658.20	385,046.02	385,168.86	375,206.78
Lowndes	0.00	0.00	0.00	0.00
Macon	80,554.34	78,695.43	68,237.43	75,319.30
Madison*	3,634,916.36	4,166,861.94	4,723,067.96	4,628,869.12
Marengo	112,948.08	154,178.70	207,831.84	175,278.59
Marion*	76,347.42	80,401.89	76,271.91	105,369.04
Marshall*	477,704.11	483,522.55	530,534.48	542,000.88
Mobile	3,740,020.31	3,903,041.27	4,382,984.76	3,912,156.45
Monroe	102,843.33	108,199.74	124,631.64	99,611.62
Montgomery	2,492,652.95	2,639,541.64	2,662,768.92	2,538,356.33
Morgan*	776,422.86	855,914.13	944,432.56	832,360.65
Perry	11,734.92	10,044.57	9,704.08	9,395.09
Pickens	11,460.49	12,994.37	11,953.42	7,974.36

ALABAMA DEPARTMENT OF REVENUE

County	2005-06	2006-07	2007-08	2008-09
Pike	\$ 232,120.78	\$ 253,747.91	\$ 252,826.84	\$ 239,705.03
Randolph	33,231.73	33,387.88	30,440.63	25,291.10
Russell	206,063.02	207,180.88	200,248.21	304,346.79
St. Clair	328,293.34	293,286.42	330,619.90	268,326.63
Shelby	1,575,537.44	1,417,476.62	1,531,781.47	1,305,944.82
Sumter	81,794.24	64,042.57	64,514.40	56,917.49
Talladega	219,633.98	348,516.39	317,476.64	304,723.24
Tallapoosa	154,438.75	182,231.68	184,078.78	222,737.82
Tuscaloosa	1,457,432.00	1,446,322.04	1,577,529.40	1,522,714.88
Walker	172,046.57	210,296.12	268,901.49	232,225.77
Washington	4,652.91	2,358.19	4,672.47	4,457.59
Wilcox	29,041.91	35,116.91	37,865.52	30,585.43
Winston*	39,071.49	41,880.97	54,340.14	47,493.55
Out-of-State	85,779.67	1,019.83	0.00	9,262.82
Total	\$41,274,183.84	\$44,683,652.01	\$47,185,947.55	\$43,754,583.78



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

County Sales, Use and Lodgings Taxes Collected by the State

County	2005-06	2006-07	2007-08	2008-09	County	2005-06	2006-07	2007-08	2008-09
Autauga*	\$ 3,221,047.26	\$ 8,313.66	\$ 18,181.30	\$ 7,516.66	Coosa Lodgings	\$ 15,353.09	\$ 17,907.12	\$ 17,601.64	\$ 16,846.05
Baldwin*	40,610.49	83,612.65	61,384.07	60,134.88	Covington*	4,723.67	22,613.83	1,663.00	481.40
Baldwin Co					Crenshaw	2,881,112.87	2,092,889.91	2,061,503.14	2,282,680.07
District Lodgings	3,898,255.73	4,648,275.79	4,770,848.40	4,447,423.42	Cullman*	8,967.17	0.00	952.65	101.76
Barbour*	1,614.56	3,737.27	1,395.73	1,044.77	Dale*	1,844.91	2,740.55	(151.20)	100.13
Blount*	39.56	2.39	0.00	0.00	Dallas*	150.74	0.00	0.00	0.00
Bullock*	0.00	0.00	1,581.63	0.00	DeKalb*	382.45	0.00	999.29	141.14
Bullock Lodgings	6,158.11	8,518.38	5,862.22	4,489.63	DeKalb Lodgings	94,747.87	121,429.13	116,292.38	104,275.31
Butler	1,860,962.75	2,022,386.73	2,735,674.02	2,641,074.62	Elmore*	6.05	0.00	0.00	171.07
Calhoun*	340.61	0.00	(0.01)	47.57	Escambia ¹	1,775,481.54	4,010,628.17	4,347,283.54	4,075,002.15
Chambers*	1,003,295.75	907.28	554.00	732.80	Etowah*	707.58	318.67	3,129.09	1,605.42
Chambers ²				111.00	Fayette*	29.49	0.00	0.00	340.00
Chambers Lodgings*	19,999.21	0.00	0.00	0.00	Franklin*	158.69	0.00	1,466.28	0.00
Cherokee*	3,841,099.35	4,191,026.21	4,132,986.61	982,455.91	Geneva	1,268,230.10	1,326,827.38	1,268,708.42	1,255,450.32
Cherokee Lodgings*	65,459.78	69,145.12	74,351.88	25,203.21	Greene*	2.94	0.00	0.00	0.00
Chilton*	(191.02)	0.00	0.00	0.00	Greene Lodgings	1,506.27	2,467.59	1,251.64	6,266.57
Chilton Lodgings	131,110.90	191,181.18	170,674.16	155,642.85	Henry*	485.03	0.00	0.00	47.96
Choctaw*	4.94	0.00	0.00	0.00	Houston*	1,322.88	0.00	0.01	360.64
Clarke*	2.38	0.00	0.00	0.00	Jackson*	6,042.84	998.60	1,133.85	3,075.41
Clay*	51.59	0.00	0.00	0.00	Jefferson*	15,961.45	0.00	13,158.33	0.98
Cleburne*	472.03	0.00	493.98	0.00	Jefferson Lodgings*	3.48	0.00	0.00	0.00
Cleburne Lodgings	74,825.96	62,478.36	66,892.89	67,687.10	Lamar*	54.52	0.00	0.00	0.00
Coffee*	1,891.59	3,821.49	9,650.12	3,434.24	Lauderdale*	3,567.99	292.23	61.69	1,754.35
Colbert*	737.22	758.53	479.92	200.49	Lauderdale Lodgings	613,834.67	719,268.70	845,981.57	816,745.26
Colbert Lodgings*	50.93	0.00	0.00	0.00	Lawrence*	4.07	0.00	166.39	181.78
Conecuh*	168.79	0.00	0.00	47.97	Lee*	22,862.25	0.00	1,238.19	1,158.88
Coosa	338,219.42	362,656.31	326,098.16	497,550.48	Lee Lodgings	556,454.26	616,534.67	675,186.97	567,154.72

ALABAMA DEPARTMENT OF REVENUE

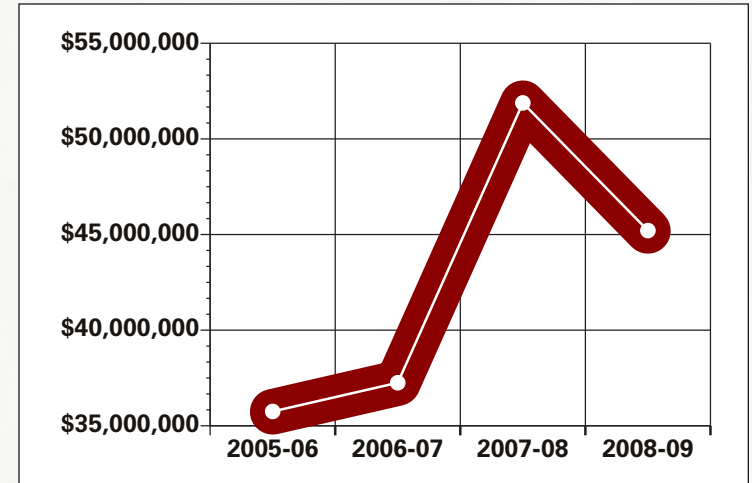
County	2005-06	2006-07	2007-08	2008-09
Limestone	\$ 3,448.36	\$ 2,036,499.90	\$14,584,478.28	\$13,726,839.58
Lowndes*	70.04	0.00	0.00	2.89
Macon*	0.00	0.00	(1,016.35)	1,632.87
Macon Lodgings*		50,212.18	82,893.29	38,694.69
Madison*	(1,460.07)	100.59	101.26	0.00
Madison Lodgings	748,062.47	837,526.39	960,208.74	925,575.32
Marengo*	218.08	689.54	1,328.07	0.00
Marion*	8,304.99	8,852.67	29,584.40	1,105.00
Marshall*	2,779.29	0.00	0.00	0.00
Mobile*	1,099.91	114.25	0.12	16,200.00
Monroe*	0.00	2,342.41	0.00	0.00
Montgomery*	18,544.04	2,074.38	442,734.50	814,323.40
Morgan*	14.22	11.17	2.05	0.00
Perry*	0.01	0.00	0.00	0.00
Pickens*	775.72	1,584.27	0.00	0.00
Pickens Lodgings	260.00	270.85	614.06	10,122.38
Pike*	2,161.26	25.49	56.29	108.51
Randolph	1,676,833.19	1,628,248.04	1,539,615.22	1,419,219.99
Randolph Lodgings	29,482.85	29,807.59	27,000.69	22,877.12
Russell*	2,980.98	1,105.79	0.00	0.00
Russell Lodgings*	417.29	0.00	0.00	0.00
St. Clair*	18.60	115.21	0.00	0.00
Shelby*	13,076.19	0.00	(0.05)	0.00
Sumter*	75.62	0.00	0.00	47.97
Talladega	11,458,363.83	12,058,888.53	12,478,085.62	10,201,025.85
Tallapoosa*	0.98	0.00	0.00	0.00
Tuscaloosa*	292.61	80.02	1,247.01	0.00

County	2005-06	2006-07	2007-08	2008-09
Walker*	\$ 256.45	\$ 52.60	\$ 0.00	\$ 834.34
Walker Lodgings*	26.73	0.00	0.00	0.00
Wilcox*	299.30	0.00	0.00	0.00
Winston*	2,091.15	0.00	0.00	0.00
TOTAL	\$35,748,720.85	\$37,250,339.77	\$51,881,669.15	\$45,207,348.88

*ADOR did not collect/administer local tax as of Sept. 30, 2009.

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.

²ADOR administers a 1/2% Chambers County tax.



Municipal Sales and Use Taxes Collected by the State

City	2005-06	2006-07	2007-08	2008-09	City	2005-06	2006-07	2007-08	2008-09
Abbeville*	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.93	Bear Creek*	\$ 23,896.91	\$ 44,754.15	\$ 40,009.70	\$ 1,987.94
Adamsville*	0.00	0.00	0.00	0.00	Beaverton*	57.70	0.00	0.00	0.00
Addison*	1,131.71	0.00	0.00	0.00	Belk*	6,014.95	891.71	0.00	0.00
Akron	32,111.91	29,518.63	29,931.36	38,329.55	Berry *	230.40	0.00	0.00	0.00
Alabaster*	80.65	0.00	0.00	0.00	Bessemer*	6,449.73	28.14	0.00	0.00
Albertville*	1,041.20	0.00	0.04	0.00	Birmingham*	32,353.64	50.75	7,670.57	0.00
Alexander City*	7.14	0.00	0.00	0.00	Black	2,370.24	8,765.23	3,186.35	2,993.65
Allgood*	10,671.06	12,320.39	10,032.46	4,107.29	Blue Springs	1,643.23	8,216.52	2,766.81	1,464.66
Altoona*	23.13	4,524.72	6.63	0.00	Boaz*	16.76	0.00	0.03	463.24
Andalusia*	0.00	0.00	0.00	0.00	Boligee*	20,597.18	27.84	38.98	53.68
Anderson	41,615.59	42,729.12	52,300.62	38,771.68	Branchville*	80.48	0.00	0.00	0.00
Anniston*	192.98	0.00	0.00	6.76	Brewton*	193.79	27,553.27	(1.04)	0.00
Arab*	337.00	814.63	0.00	0.00	Brighton*	72,953.32	277,010.33	256,491.35	42,712.31
Ardmore*	7,476.78	0.00	0.00	0.00	Brookside	4,418.52	7,825.19	5,809.55	7,702.28
Argo	334,868.40	304,020.90	265,370.23	253,812.22	Brundidge	416,058.86	435,899.66	460,387.66	442,996.12
Ariton*	65,388.10	64,578.09	58,884.87	28,594.55	Butler*	48.91	0.00	0.00	0.00
Arley*	273.57	0.00	0.00	0.00	Calera*	8.68	0.00	0.00	0.00
Ashford*	0.60	0.00	0.00	0.00	Carbon Hill*	2,910.65	0.00	0.00	0.00
Ashland	708,701.52	824,697.91	723,501.25	535,953.52	Carrollton	51,760.53	58,842.17	56,226.01	60,065.42
Ashville*	18.26	0.00	0.00	0.69	Castleberry*	48,926.21	4,211.37	344.90	55.03
Athens*	245.30	0.00	0.00	25.84	Center Point		1,114,282.38	1,503,276.88	1,339,693.40
Atmore*	0.57	0.00	0.11	0.00	Chatom	789,051.28	760,651.07	963,271.10	955,976.95
Attalla*	15.81	0.00	0.02	0.00	Cherokee*	79.52	0.00	0.00	0.00
Auburn*	27.21	0.00	0.06	0.00	Chickasaw*	0.00	0.00	6.24	0.00
Autaugaville*	0.00	0.00	0.00	0.00	Childersburg	1,460,137.22	1,511,757.98	1,538,979.55	1,469,061.36
Baker Hill	117,833.65	145,040.65	282,479.33	153,134.26	Citronelle*	2.75	0.00	0.00	0.00
Bayou La Batre	1,076,097.61	1,073,663.60	1,246,802.93	1,441,771.48	Clanton*	474.81	677.97	3,176.74	10,555.51

ALABAMA DEPARTMENT OF REVENUE

City	2005-06	2006-07	2007-08	2008-09
Clayhatchee*	\$ 236.60	\$ 0.00	\$ 0.00	\$ 0.00
Clayton	197.67	93.27	0.00	174,516.25
Cleveland*	-50.00	0.00	0.00	0.00
Clio	102,343.56	126,924.08	113,597.12	108,901.52
Coffee Springs	2,622.74	5,659.96	6,861.49	8,312.31
Coker	32,505.22	42,191.44	51,100.13	86,842.98
Collinsville	24.09	0.00	0.00	166,511.55
Columbia	192,617.32	193,066.99	214,806.08	214,662.66
Columbiana*	1,882.11	252.65	0.00	0.00
Coosada*				0.29
Cottonwood*	149,238.26	149,146.59	158,502.96	116,654.76
Courtland	58,499.08	76,386.88	79,714.44	60,127.50
Creola*	328,265.28	263,751.93	11,516.48	1,612.28
Crossville*	396.05	0.00	0.00	0.00
Cullman*	1,186.58	0.00	0.00	0.00
Dadeville*	1.33	0.00	0.00	0.00
Daleville	1,957,614.31	1,281,427.00	1,320,868.27	1,920,220.09
Daphne*	140.58	8,247.10	43,916.12	6,633.92
Dauphin Island	556,829.47	548,179.43	376,388.38	335,718.70
Daviston	14,195.90	16,048.16	15,022.24	16,240.97
Deatsville	61,785.69	67,695.76	53,451.74	46,124.05
Decatur*	751.89	831.37	8.26	72,583.90
Demopolis*	1,748.27	7.56	26,572.90	6,085.08
Detroit*	7,919.09	9,835.18	2,853.39	100.00
Dora*	0.00	0.00	0.00	0.00
Dothan*	1,566.58	0.00	5.99	1,442.49
Dozier	29,851.61	23,499.90	16,355.84	8,755.11

City	2005-06	2006-07	2007-08	2008-09
Dutton	\$ 83,598.23	\$ 48,601.75	\$ 58,328.87	\$ 74,892.45
East Brewton	196,042.05	385,186.13	516,834.65	497,007.01
Eclectic*	43.04	0.00	0.00	0.00
Elba	960,259.05	984,614.76	1,020,984.93	1,045,954.19
Eldridge	18,346.59	16,559.15	17,261.07	20,858.58
Elkmont	144,309.67	156,119.72	185,766.76	185,810.24
Emelle	10,405.12	12,740.25	12,564.74	15,221.03
Enterprise*	1,745.92	2,944.61	0.00	1,624.75
Eufaula*	5,920.73	12,109.29	3,475.31	1,551.17
Evergreen*	0.01	0.00	0.00	0.00
Excel*	1.65	0.00	0.00	0.00
Fairfield	5,136,108.37	5,753,672.09	5,689,743.13	5,095,611.65
Fairhope	6.84	0.00	0.00	666,456.76
Falkville	267,756.44	312,156.96	417,351.85	506,190.82
Faunsdale	19,132.98	20,127.00	18,394.54	26,905.77
Florence*	23,432.87	19,070.49	8,804.25	797.80
Foley	6,935,545.11	10,462,841.81	11,758,776.33	10,484,071.00
Forkland*	1.97	0.00	0.00	0.00
Fort Deposit*	4.00	0.00	0.00	1.44
Fort Payne	5,728,672.42	9,461,008.67	9,513,693.00	8,738,682.90
Frisco City*	5.49	0.00	884.61	10.44
Fulton*	64,999.78	6.56	0.00	0.00
Fultondale*	2,754.28	2,421.55	926.10	3,040.90
Gadsden*	1,966.60	68.50	1,409.52	356.16
Gantt	35,790.22	31,569.48	29,993.90	42,857.01
Gardendale*	223.71	0.00	0.00	0.00
Gaylesville	12,754.90	14,697.75	15,791.99	22,416.42

ALABAMA DEPARTMENT OF REVENUE

City	2005-06	2006-07	2007-08	2008-09
Geiger*	\$ 2,383.93	\$ 1,396.61	\$ 0.00	\$ 0.00
Geneva	1,793,400.09	1,854,844.66	1,841,033.52	1,842,158.16
Georgiana	466,936.46	496,234.35	632,196.20	651,756.13
Geraldine	297,203.30	291,797.26	325,236.35	273,914.12
Gilbertown	220,656.73	205,433.64	231,549.33	220,520.84
Glencoe*	2.97	0.00	0.00	0.00
Glenwood	13,862.70	7,083.28	4,103.96	5,480.47
Goldville	6,935.38	6,596.74	6,076.89	6,341.17
Goodwater*	270,886.32	45,531.21	198.08	106.12
Gordon*	2,658.56	145.86	0.00	236.45
Gordonville*	41.70	0.00	0.00	0.00
Goshen*	22,139.52	10,472.73	50.98	3.82
Grant	352,136.56	416,899.43	444,022.13	416,266.12
Greenville	5,753,392.93	6,083,305.33	6,055,945.23	5,835,342.33
Grimes	32,147.59	38,707.46	51,659.85	47,892.71
Grove Hill	751,478.56	832,229.11	841,104.00	848,900.67
Gulf Shores*	2,657.65	0.00	1,057.38	1,755.67
Guntersville	7,510,627.42	10,166,544.07	10,735,536.04	10,329,946.02
Gurley*	233.18	0.00	0.00	0.00
Haleburg	1,139.87	1,909.82	1,592.10	1,067.12
Haleyville*	5,070.53	0.00	0.00	0.00
Hamilton*	499.51	0.00	0.00	0.00
Hammondville	21,881.96	22,957.60	31,875.34	29,433.73
Harpersville	365,502.16	429,145.31	398,859.49	442,984.99
Hartford	579,845.84	709,038.37	672,724.74	727,834.85
Hartselle*	44.31	30.72	0.00	5.70
Hayden	31,831.22	38,910.01	38,908.20	34,367.93

City	2005-06	2006-07	2007-08	2008-09
Hayneville*	\$ 171,872.27	\$ 163,225.57	\$ 2,432.35	\$ 780.80
Heflin*	0.00	21.21	0.00	0.00
Helena*	426.13	0.00	0.00	0.00
Henegar*	144.71	0.00	0.00	0.00
Hobson City	32,797.96	27,433.90	37,631.67	28,770.88
Hollywood	72,170.70	98,617.01	96,300.43	93,427.13
Homewood	26,942,983.21	25,754,163.63	25,871,633.95	24,490,121.42
Hoover*	213.58	0.00	15,244.00	0.00
Hueytown*	107.52	0.00	0.00	0.00
Huntsville*	40,150.83	3,446.73	11,851.70	56,688.65
Hurtsboro*	840.85	11,833.49	0.00	1,269.00
Hyttop	2,927.15	2,250.12	3,433.23	3,633.96
Ider*	0.00	3.33	0.00	0.00
Jackson*	84.00	99.00	0.00	984.01
Jacksonville*	3.22	0.00	0.00	0.00
Jasper*	9,251,511.46	6,304,455.15	88,324.94	32,642.99
Kansas	186.20	874.75	481.45	402.75
Kellyton		10,236.60	35,300.31	40,983.32
Killen	569,764.87	607,222.22	637,625.10	659,024.82
Kinsey*	6.57	0.00	0.00	0.00
Kinston	58,905.59	60,537.21	64,722.80	61,398.23
LaFayette	810,004.68	1,077,814.32	1,073,950.08	897,210.83
Lake View	0.00	0.00	0.00	4,495.15
Lanett*	22.51	0.00	0.00	4.50
Langston	3,498.94	7,426.50	8,116.76	8,118.28
Leeds*	205.09	0.00	0.01	31.97
Leighton*	25.50	0.00	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2005-06	2006-07	2007-08	2008-09
Level Plains	\$ 69,259.30	\$ 77,425.03	\$ 81,341.76	\$ 76,862.52
Lexington*	32.39	0.00	0.00	0.00
Lincoln	1,937,339.83	2,577,829.38	2,662,279.56	2,452,310.01
Lisman*	23,870.70	17,470.58	8.01	5.32
Livingston*	17.98	0.00	0.00	0.00
Lockhart	10,218.17	34,798.52	15,374.31	15,487.30
Locust Fork	90,298.86	146,588.05	200,828.75	151,858.68
Louisville	92,213.51	93,468.42	96,140.93	109,473.23
Lowndesboro	25,571.29	30,747.01	46,198.62	100,084.86
Loxley*	-248.81	138.10	481.33	0.00
Luverne*	0.00	0.00	562.14	0.00
Madison*	217.47	0.00	0.00	0.00
Malvern	37,191.34	40,839.59	50,986.17	51,457.40
Margaret	173,202.80	158,884.66	75,464.67	57,859.41
Marion*	687.75	0.00	0.00	13,369.52
McIntosh	404,270.01	432,059.04	524,892.18	671,384.99
McKenzie	52,409.56	54,799.21	63,892.90	56,178.94
Mentone	60,176.83	66,276.14	54,420.21	55,385.75
Midfield*	2,072,776.08	1,809,853.20	1,930,185.86	780,264.86
Midland City*	647.49	3,127.33	(151.20)	227.07
Midway*	1,864.13	0.00	0.00	0.00
Millbrook*	2.10	0.00	0.00	0.00
Millport*	139,473.79	47,013.49	220.60	49.68
Mobile*	4,618.45	457.02	0.00	32,402.16
Monroeville*	7.68	0.00	0.00	0.00
Montevallo*	0.00	5.13	0.00	0.00
Montgomery*	3,942.53	0.00	1,529.10	9,098.15

City	2005-06	2006-07	2007-08	2008-09
Moody	\$ 2,000,558.14	\$ 2,067,379.87	\$ 1,970,291.55	\$ 1,829,894.05
Morris*	311.33	0.00	0.00	4.30
Mosses*	5,221.56	231.87	0.00	1,664.59
Moundville*	1.83	0.00	0.00	0.00
Mountain Brook*	14.46	61.66	0.00	0.00
Mountainboro*	30,347.09	30,117.07	25,369.03	15,912.30
Munford	205,843.80	206,431.35	217,838.28	177,776.83
Muscle Shoals	10,290,371.21	10,746,044.40	10,751,293.68	9,925,778.55
Myrtlewood	8,745.82	11,896.70	10,591.61	4,892.32
Napier Field*	9.01	0.00	0.00	0.00
Needham	4,171.21	4,845.86	5,361.10	5,220.20
New Hope*	59.12	0.00	0.00	0.00
New Site	137,492.23	148,297.77	164,033.84	160,366.36
Newbern	6,211.08	5,406.72	5,629.02	5,425.25
Newton	55,644.98	98,305.59	101,234.90	138,730.05
Newville	26,713.45	24,756.85	23,475.10	14,972.46
Northport*	14.04	73.43	0.00	604.50
Notasulga*	63,690.55	6,616.95	2,046.87	63.93
Oak Grove	365,649.84	386,271.51	374,179.50	347,112.09
Oakman	81,549.33	96,101.25	116,911.74	119,419.69
Odenville	493,336.00	636,127.35	735,226.04	664,637.46
Oneonta*	40.10	0.00	0.00	0.00
Opelika*	8,204.61	0.00	2,602.20	1,973.26
Opp*	22.00	76,566.35	1,305.26	0.00
Orange Beach*	1,081.49	2,894.12	25,697.96	15,158.55
Owens Cross Rds.	293,939.78	370,713.50	439,095.49	384,323.71
Oxford	20,173,995.80	20,965,601.80	20,923,255.53	22,759,333.26

ALABAMA DEPARTMENT OF REVENUE

City	2005-06	2006-07	2007-08	2008-09
Ozark*	\$ 74.26	\$ 0.00	\$ 0.00	\$ 0.00
Pelham*	38,806.13	0.00	0.00	0.00
Pell City*	1.57	230.40	0.05	0.00
Pennington*	11.87	0.00	0.00	0.00
Phenix City*	2,893.71	2,424.55	0.07	190.75
Pickensville	14,476.43	15,049.97	12,666.59	14,580.10
Piedmont*	1,447.32	0.00	21.04	0.00
Pike Road	165,510.50	268,392.38	600,330.12	1,298,876.09
Pinckard	38,335.64	47,575.72	44,340.40	46,022.21
Pine Hill	166,625.97	181,915.98	143,420.05	370,098.24
Pisgah	22,625.30	26,336.72	27,752.37	35,110.73
Pleasant Grove	893,700.93	819,556.27	714,910.69	675,027.16
Prattville*	3,606.26	0.00	0.00	0.00
Prichard*	4,492,026.59	4,170,047.38	1,747,279.15	14,786.78
Rainbow City	4,121,340.05	4,445,240.16	4,551,814.01	4,507,590.90
Rainsville*	7.42	0.00	0.00	0.00
Ranburne	96,607.58	124,803.11	120,698.71	114,087.92
Reece City	27,893.40	29,612.41	29,500.56	36,922.52
Reform*	263.56	238.31	177.47	0.00
Rehobeth*	-50.00	0.00	0.00	0.00
Repton*	7,490.56	0.00	0.00	6.17
Ridgeville	2,419.46	5,056.21	2,811.42	2,162.15
River Falls	109,648.96	150,358.82	98,030.75	70,530.15
Riverview	21,835.72	16,816.02	20,820.12	7,122.44
Roanoke*	2,731,745.72	2,793,424.38	1,129,258.89	1,215.76
Robertsdale*	3.45	0.00	2.86	942.76
Rogersville	515,210.66	572,393.63	584,502.25	625,250.02

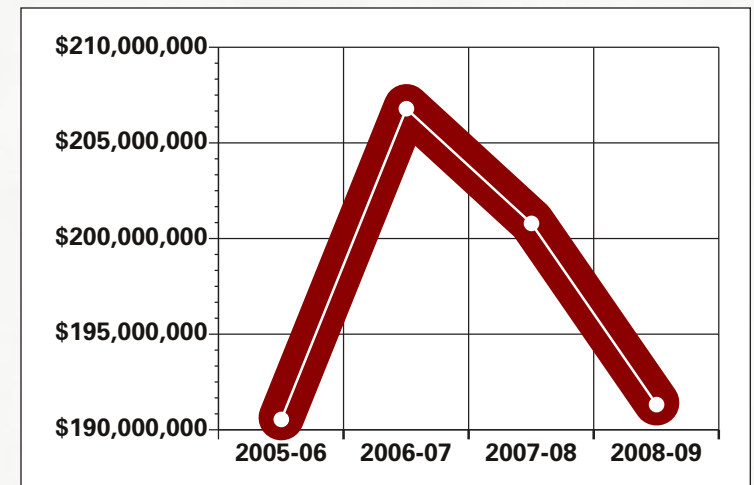
City	2005-06	2006-07	2007-08	2008-09
Russellville	\$ 3,190,207.99	\$ 3,811,709.38	\$ 3,884,044.77	\$ 3,721,397.21
Rutledge				30,630.09
Saint Florian	128,875.77	135,774.09	144,085.49	149,047.17
Samson*	52.92	0.00	7,329.68	0.00
Saraland	7,455,363.48	8,481,144.87	9,211,675.68	9,128,100.64
Satsuma	653,675.82	720,555.46	764,884.62	750,953.13
Scottsboro*	882.85	0.00	-0.12	0.00
Selma*	6,844.18	4,814.00	24,048.07	54,889.04
Sheffield*	1,686.45	0.00	0.00	0.00
Shorter	954,156.46	1,064,111.29	1,377,952.02	1,930,173.43
Silas	52,938.28	61,090.02	50,011.06	62,147.79
Sipsey	27,365.76	22,513.07	24,939.34	25,678.17
Slocomb	368,262.48	381,961.79	387,794.08	386,306.37
Smith's Station*	29.96	0.00	0.00	0.00
Snead	298,658.31	297,682.12	313,455.27	304,912.19
Somerville	75,212.85	84,266.12	106,826.20	103,414.20
Spanish Fort*	0.00	51.76	6.70	50.67
Springville	1,604,335.51	2,121,581.94	2,177,141.06	2,039,990.62
Sulligent*	869.85	0.00	0.00	0.00
Summerdale	865,865.24	873,905.54	847,449.01	536,168.24
Susan Moore	4,151.62	3,843.67	13,585.72	14,617.86
Sweet Water	51,393.17	43,724.50	51,854.39	38,041.25
Sylacauga	6,777,040.49	6,742,561.60	6,535,021.48	6,091,107.18
Talladega	7,435,908.67	7,286,288.35	7,527,462.43	6,821,626.20
Tallassee*	994.24	3,532.64	38.25	6,007.17
Tallassee East*			471.12	0.00
Taylor	98,012.65	136,509.26	157,098.84	164,672.48

ALABAMA DEPARTMENT OF REVENUE

City	2005-06	2006-07	2007-08	2008-09
Thomaston	\$ 36,013.04	\$ 39,261.92	\$ 33,565.55	\$ 32,173.45
Thomasville*	9.51	0.00	0.00	0.00
Town Creek*	131.40	0.00	0.00	0.00
Toxey	19,512.81	21,769.30	34,660.17	26,921.63
Trafford	55,780.17	56,894.16	65,737.31	73,482.93
Triana	12,235.61	13,334.68	22,140.54	29,467.30
Troy	5,408,946.28	5,640,505.94	5,870,971.77	5,531,264.55
Trussville	16,213,515.23	19,543,674.40	19,113,207.60	17,614,674.37
Tuscaloosa*	57.48	0.00	0.12	3.55
Tuskegee*	1,887.87	0.00	0.00	707.83
Union Grove	19,080.34	17,694.86	22,131.18	13,497.41
Union Springs*	0.00	0.00	1,581.65	0.00
Valley*	54,119.24	0.00	0.04	121.92
Valley Head	47,832.89	68,842.46	71,223.73	58,145.87
Vance	321,567.66	409,060.52	382,219.00	362,976.95
Vestavia Hills*	3,739.81	0.00	0.00	0.00
Wadley	145,469.62	161,688.69	212,922.08	166,873.40
Waldo	17,666.05	11,924.03	10,435.98	10,289.76
Walnut Grove	69,152.43	108,870.54	110,671.14	133,162.99
Warrior*	715.88	0.00	0.00	0.00
Waterloo	5,501.70	5,614.28	7,795.07	7,133.62
Waverly	10,725.48	15,862.40	17,365.51	24,996.16
Weaver*	106.88	8.81	0.00	0.00
Wedowee*	76.64	0.00	0.00	0.00
Westover*	37.44	20.87	0.00	-58.31
Wetumpka*	1,281.90	2,058.35	175.75	612.42
White Hall	17,303.47	16,514.88	28,063.65	34,673.35

City	2005-06	2006-07	2007-08	2008-09
Wilton	\$ 69,452.07	\$ 90,049.81	\$ 69,812.83	\$ 71,533.70
Winfield*	8.36	0.00	171.36	0.00
Woodland*	42,723.99	49,523.05	14,607.56	2,255.90
Woodville	21,251.49	20,966.00	25,234.76	22,197.32
Yellow Bluff*	7,262.57	6,405.31	3,702.62	1,679.20
York*	9.30	0.00	0.00	0.00
TOTAL	\$190,539,363.55	\$206,786,151.47	\$200,788,261.56	\$191,315,223.86

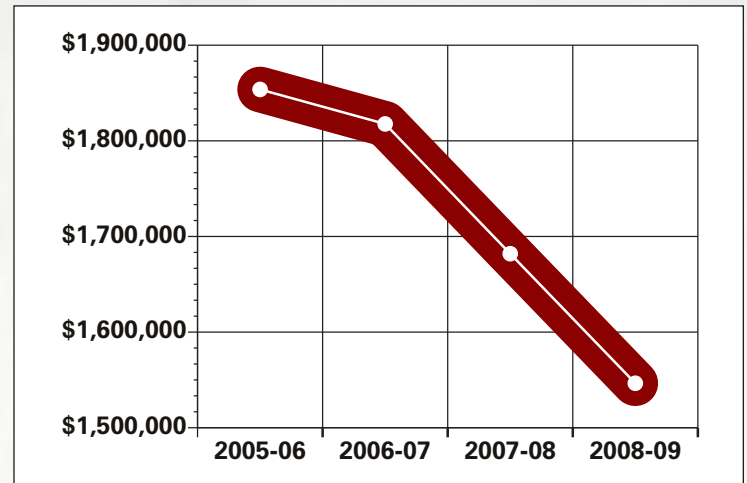
*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2009.



County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

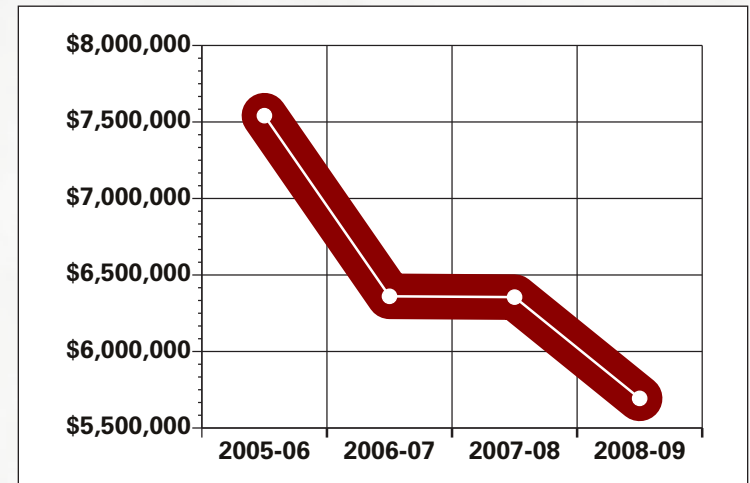
County	2005-06	2006-07	2007-08	2008-09
Cullman	\$ 447,851.70	\$ 473,477.21	\$ 458,092.41	\$ 437,044.66
Jackson	988,404.50	868,302.57	810,659.89	781,553.46
Lowndes	417,471.35	475,905.53	413,196.17	327,903.59
Total	\$1,853,727.55	\$1,817,685.31	\$1,681,948.47	\$1,546,501.71



County Tobacco Taxes Collected by the State

Net Distributions

County	2005-06	2006-07	2007-08	2008-09
Barbour	\$219,173.90	\$182,548.14	\$176,144.86	\$170,210.75
Bullock*	0.00	179.83	0.00	0.00
Chambers	790,470.86	667,411.12	723,663.95	580,657.64
Cherokee	249,758.52	226,501.52	230,474.03	224,230.23
Choctaw*	49,555.92	253.71	0.00	0.00
Coosa	40,439.53	33,589.11	34,292.95	31,196.15
Crenshaw	77,067.53	57,436.58	51,177.16	65,359.14
Dale*	64,098.80	2,410.12	0.00	0.00
DeKalb*	0.00	0.00	0.00	0.00
Fayette*	2,872.14	9.23	0.00	0.00
Franklin	189,153.17	154,041.33	163,140.61	153,544.90
Geneva	137,605.29	115,529.32	92,297.09	97,337.85
Henry	75,762.15	57,102.33	49,784.73	49,951.94
Houston	582,050.24	513,851.77	477,288.41	519,362.93
Jackson*	0.00	0.00	1,815.91	2,098.66
Limestone	321,557.44	283,615.43	312,189.80	291,917.29
Lowndes*	0.00	53.96	0.00	0.00
Marion	165,623.67	134,132.38	132,445.51	130,706.53
Mobile	3,364,093.49	2,909,934.50	2,827,540.30	2,424,062.08
Randolph	572,296.70	483,190.13	543,785.58	479,542.77
Talladega	515,016.99	420,585.31	426,304.67	380,395.57
Washington	124,587.42	118,228.02	112,999.31	93,014.85
Winston*	0.00	0.00	0.00	0.00
TOTAL	\$7,541,183.76	\$6,360,603.84	\$6,355,344.87	\$5,693,589.28



*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; and 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 2006 through 2009.

Financial Institutions Excise Tax Distributions

	2006	2007	2008	2009
State General Fund	\$25,482,587.10	\$20,022,100.23	\$ 9,707,684.64	\$21,296,895.50
Cities	\$32,340,159.70	\$20,388,787.77	\$ 7,012,062.74	\$14,501,265.15
Counties	\$16,468,292.49	\$10,352,601.04	\$ 3,454,383.96	\$ 7,327,953.83
TOTAL	\$74,291,039.29	\$50,763,489.04	\$20,174,131.34	\$43,126,114.48

Distribution of TVA In-Lieu-of-Taxes Payment

October 1, 2008, through September 30, 2009

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*

Calhoun	\$ 142,081.91
Cherokee	1,153,828.82
Colbert	6,958,250.64
Cullman	5,117,072.96
DeKalb	3,435,866.94
Etowah	201,661.65
Franklin	2,283,816.83
Jackson	10,242,135.21
Jefferson	2,574,205.66
Lauderdale	6,037,510.74
Lawrence	2,560,633.33
Limestone	8,284,304.69
Madison	20,843,372.68
Marshall	6,945,003.01
Morgan	16,584,800.05
Winston	245,772.30
TOTAL	\$93,610,317.42

Dry Non-Served Counties

Bibb	\$ 347,978.19
Blount	395,815.60
Chilton	399,206.03
Clarke	429,959.34
Clay	331,182.54
Coffee	519,831.25
Fayette	353,006.93
Geneva	413,877.55
Lamar	349,940.56
Marion	417,496.04
Monroe	378,569.74
Pickens	383,544.31
Randolph	367,222.46
Walker	584,584.45
Washington	328,446.23
TOTAL	\$6,000,661.22

State General Fund	\$20,402,248.60
Total FY 2008-09 Distributions	\$120,013,227.24

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, 2008, through Sept. 30, 2009.

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

Fiscal Year 2008-09	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-08	\$1,669,861.75	\$262,007.51	\$1,931,869.26
Nov-08	1,608,490.52	271,126.84	1,879,617.36
Dec-08	1,538,371.31	279,957.73	1,818,329.04
Jan-09	1,646,474.94	248,480.02	1,894,954.96
Feb-09	2,223,896.37	291,931.97	2,515,828.34
Mar-09	1,475,071.52	273,176.00	1,748,247.52
Apr-09	1,479,553.46	228,592.69	1,708,146.15
May-09	1,603,329.95	266,796.80	1,870,126.75
Jun-09	1,601,319.80	240,511.35	1,841,831.15
Jul-09	1,598,576.97	235,192.71	1,833,769.68
Aug-09	1,663,833.91	258,411.06	1,922,244.97
Sep-09	1,581,081.22	237,780.32	1,818,861.54
Annual Totals	\$19,689,861.72	\$3,093,965.00	\$22,783,826.72

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 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								
SUB	Playing Cards Tax	All								

ALABAMA DEPARTMENT OF REVENUE

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
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.