

State of Alabama Department of Revenue



2010 Annual Report



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**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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2010 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 titling and statewide property appraisal.

The state's largest revenue-producers are the individual income tax and the state sales tax, generating over \$5.5 billion of the department's total \$8.1 billion collections.

The ADOR began its operating year under a \$140 million budget and closed the year with actual expenditures of \$133 million. At the close of the 2010 fiscal year, the department employed 1,174 full-time employees.

Collection Summary

Year-End Collections Top \$8 Billion

The Alabama Department of Revenue closed out its 2010 fiscal year with year-end collections totaling \$8.1 billion, with over \$7.4 billion collected through electronic means.

Collections through Alabama's Voluntary Disclosure Program totaled \$2,665,151.00 for fiscal 2010. (Collections result from voluntary disclosure agreements—a taxpayer comes forward in a voluntary, anonymous fashion and seeks to report past liabilities for a limited lookback 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 \$18,414,431.00 during calendar year 2010, representing 59,995 payments/offsets. Alabama first participated in the Treasury Offset Program in 2003 and since that time, the ADOR has collected \$58,433,572.66 in refunds/offsets, representing 221,260 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 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.

Budget Info

Expenditure Category	Fiscal Year 2010 Budget	Expenditures/ Encumbrances Year-to-Date 13th Acct. Period
Salaries	\$ 62,076,774	\$ 61,521,147
Fringe Benefits	22,611,536	22,089,990
Travel In-State	1,050,000	947,765
Travel Out-Of-State	898,275	898,274
Repairs and Maintenance	350,000	197,626
Rent	5,500,000	5,470,316
Utilities	3,572,505	3,572,504
Professional Services	15,860,512	15,553,390
Supplies	6,602,754	5,475,789
Transportation Equipment Operations	85,252	85,251
Grants and Benefits	3,316,222	730,443
Capital Outlay	4,064,680	4,064,675
Transportation Equipment Purchases	226,800	226,743
Other Equipment Purchases	2,850,000	2,520,879
Transfers	11,200,000	11,200,000
Totals	\$140,265,310	\$134,554,792

A Look Back

The start of the 2010 fiscal year marked the 20-year anniversary of ADOR's move from the Folsom Administration Building into the Gordon Persons Building. Construction began in 1987 and ended in 1989. The ADOR moved into its new central office location during mid-September 1989. Below and right, the Gordon Persons Building in early construction stages.



RITS: Opening New Doors in Tax Administration and Service

In July 2005, the department announced its plans to move forward with the installation of a new integrated tax computer system designed to replace the department's mainframe system that had been in service since 1987. The implementation timeline was set at five years, with installation phases divided into eight "rollouts" of tax accounting, billing, and compliance areas for all agency-administered taxes, with the exception of those taxes/fees assigned to the Property Tax and Motor Vehicle Divisions.

ALABAMA DEPARTMENT OF REVENUE

The department's new system was named the Revenue Integrated Tax System or RITS.

As envisioned, RITS would use all of the capabilities available to modern personal computers and networks, including the integrated use of "off-the-shelf" word processing, spreadsheet, and database software programs. The software programs would be adapted to fit the unique aspects of the department's accounting, processing, billing, and compliance needs and could be modified to meet future needs significantly easier, quicker and cheaper than mainframe programming.

The first phase of the RITS implementation involved the sales and use tax areas and came online July 2006. Tax implementation schedules then focused on several miscellaneous business taxes, corporate taxes, and individual income tax. Additional implementation phases and schedules followed throughout the next four years until most all agency-administered taxes were on the new system. At the close of the 2010 fiscal year, Version 8 of the software product was in its testing stages.

In addition to benefits to the department's operational efficiencies, RITS provides the department with a new level of customer service. It allows the department to be more responsive to Alabama taxpayers in answering questions about taxpayers' individual or business tax accounts. Authorized ADOR staff can access taxpayer account information immediately and obtain a comprehensive view of all the different tax types and activities associated with a particular taxpayer. RITS also provides the department with improved compliance tools to help with audit selection and non-filer identification, as well as allowing the department to be more responsive to information requests from outside agencies, legislative bodies, etc.

In November 2010, the department launched the "My Alabama Taxes" module that allows taxpayers secure online access to their business tax accounts to file tax returns, make tax payments, etc. Plans are to expand certain aspects of this

module to include individual taxpayer accounts that will allow taxpayers secure and convenient access to their accounts to obtain certain records, view payment history, etc.

Mason Named to Merit Post of Deputy Revenue Commissioner



Commissioner Tim Russell announced the appointment of Michael E. Mason to the merit post of deputy revenue commissioner, effective Jan. 4, 2010. Shown above congratulating Mr. Mason, third from left, are Department Secretary Lewis Easterly, Assistant Commissioner Cynthia Underwood, and Commissioner Tim Russell.



Joining Commissioner Russell in the official ribbon-cutting ceremony are front row, left to right, Rep. Charles Newton, Sen. Wendell Mitchell, and Georgiana Mayor Mike Middleton. Mr. Kerry Walbridge, president of SourceCorp's Business Process Solutions, far right, joins other SourceCorp employees in marking the contract renewal.

SourceCorp Ribbon Cutting

Commissioner Tim Russell, Assistant Commissioner Cynthia Underwood, Department Secretary Lewis Easterly, and Deputy Commissioner Mike Mason joined various local and state officials at SourceCorp's Oct. 22, 2009, ribbon-cutting ceremony in Georgiana. The ceremony marked the five-year contract renewal for mailroom and data entry services between the ADOR and SourceCorp.

According to Georgiana Mayor Mike Middleton, SourceCorp's facility is one of the largest employers in Georgiana, providing more than 75 full-time employee positions and up to 200 seasonal employee positions throughout the year.

Revenue Earns ASECCC Gold Award

In keeping with past honors, Revenue was named once again an Alabama State Employees Combined Charitable Campaign (ASECCC) Gold Award recipient during the 2009 charity campaign. Of the state agencies with 500 or more employees, the Alabama Department of Revenue reached 188.18 percent of its goal, with an employee participation rate of 85.93 percent. The department has received this designation consecutively since 1994.



Commissioner Tim Russell and Ruby Davis, Human Resources (agency coordinator), hold the department's Gold Award from the ASECCC. They are joined by (l to r) Linda Ellis, Bernice McGhee, Human Resources (agency coordinators), and Human Resources Director Charlie Lassiter.

A Quick-Study of Alabama Taxes



ADOR Deputy Commissioner Mike Mason (left) and ADOR Commissioner Tim Russell (right) visit with Alabama Youth Legislature representative Chris Stokes, from Pelham, Ala., before beginning a tour of ADOR offices. As a participant in the Alabama Youth Legislature, high school students across the state are provided the opportunity firsthand to study government through a model legislative program. Commissioner Russell and Deputy Commissioner Mason provided Stokes with an overview of the various state taxes and the department's related administrative, collection and enforcement responsibilities.

Offshore Tax Account Holders: Limited Time to Pay What They Owe Alabama

Following last year's successful effort to encourage delinquent tax filers to pay what they owe, the department announced in April 2010 a time-limited opportunity for anyone trying to avoid Alabama taxes by using hidden, offshore bank accounts to come forward without penalty.

Individuals and businesses using hidden, offshore accounts in order to avoid Alabama's tax laws had until Sept. 30 to report the hidden account, file past-due returns or amend their prior-year returns, and properly report their Alabama tax liabilities.

The Internal Revenue Service offered a similar disclosure program for a limited time in 2009 and reported an impressive response, with thousands of taxpayers coming forward. Several other states offered similar programs.

In 2009, the state waived penalties for delinquent taxpayers who came forward during a three-month period and voluntarily paid their tax liabilities. That effort brought in more than \$8.1 million in unpaid taxes.

The program was available to both individual and business taxpayers and applied to individual and corporate income taxes. The program, however, was not available to persons who were already under investigation by the Alabama Department of Revenue or who had been contacted by the department regarding their proper tax liability.

Tim Russell Appointed Baldwin County Probate Judge

In April 2010, Governor Bob Riley appointed ADOR Commissioner Tim Russell to serve as Probate Judge of Baldwin County, effective May 3.

"Tim Russell is an outstanding leader and will do a fantastic job as Probate

Judge for Baldwin County,” said Governor Riley. “The position of Probate Judge is a critical one for every county. Commissioner Russell has the background and experience that makes him more than capable of handling this important position.”

“It has been an honor to serve in Governor Riley’s Cabinet and I greatly appreciate this new honor of being appointed Probate Judge,” said Russell.

Prior to becoming Revenue Commissioner in 2008, Russell was president of the Baldwin Mutual Insurance Company. He served as Foley’s mayor for three terms, from 1996-2006. He also served as a Captain in the United States Army during the Vietnam War and was awarded the U.S. Army Commendation Medal.

New Assignments in State Revenue Department

Joe Walls Appointed Taxpayer Advocate; Voncile Catledge Named Collection Services Division Director



Joe Walls

In June 2010, Acting Commissioner of Revenue Cynthia Underwood announced two key personnel changes within the department.

Joe Walls was named to the post of Taxpayer Advocate, effective June 1, 2010. Prior to his appointment as Taxpayer Advocate, Mr. Walls, a career Revenue employee, served as manager of the department’s Sales, Use, and Business Tax Administration Section. He brings to the Taxpayer Advocate post over 34

years of experience in the tax administration field. Mr. Walls began his career with the ADOR in 1976 as an account clerk, and since that time, has held various supervisory and management positions throughout his career.

As Taxpayer Advocate, Mr. Walls 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.

Mr. Walls replaced Voncile Catledge, who was named director of the



Voncile Catledge

department’s Collection Services Division, effective June 1.

Ms. Catledge, a career employee, brings to her new assignment as director of the Collection Services Division over 31 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. In March 2009, she was named to the post of Taxpayer Advocate.

As Collection Services Division Director, Ms. Catledge oversees the collection of final tax assessments for all ADOR tax divisions, excluding the Property Tax Division.

Ms. Catledge replaced Director Dwight Pridgen, who retired in May 2010.

ADOR Employee Receives IRP Award



Jay Starling, shown here with Cheryl Jackson Reeves, widow of Mr. Reeves, displays his award.

Jay Starling of the department's Motor Vehicle Division received the prestigious Richard L. Reeves Leadership Award at the 2010 International Registration Plan

(IRP) Annual Meeting held in St. Louis, Mo., during May 2010.

The Richard L. Reeves Leadership Award is presented to an individual who has distinguished himself or herself by outstanding contributions and involvement within the IRP community. The leadership award honors the memory of the late Mr. Richard L. Reeves, who dedicated his career to ensuring the transportation industry had a fair and equitable approach to vehicle taxation and registration.

Mr. Starling, manager of the Motor Vehicle Division Registration Section, is currently serving as the 2010 vice-chair of the International Registration Plan Board of Directors.

Approximately 35,000 vehicles are registered 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 states of the United States, the District of Columbia, and the provinces of Canada for registering interstate motor carriers.

Huntsville Taxpayer Service Center Relocates

In June 2010, the department's Huntsville Taxpayer Service Center moved to its new location at 4920 Corporate Drive, Suite H in Huntsville. The new telephone and fax numbers for the Huntsville Taxpayer Center are (256) 837-2319 and (256) 837-7322, respectively. The mailing address remains unchanged, Post Office Box 11487, Huntsville, AL 35814-1487.

"We are very pleased with the accessibility our new office space offers to taxpayers in the north Alabama area," said Acting Commissioner of Revenue Cynthia Underwood.

The Huntsville Taxpayer Service Center serves individual and business taxpayers located in Cullman, Jackson, Lawrence, Limestone, Madison, and Morgan counties. It is one of nine taxpayer service centers operated by the department.

Outreach and Training

Outreach and training are important to the mission of the ADOR in all areas of its tax and administrative responsibilities. The following section features several of the past year's training and outreach events.

Visions and Values

Building on the department's commitment to quality customer service, ADOR Secretary Lewis Easterly designed a presentation emphasizing employees' commitment to service and the importance of their individual roles in an organization's vision and its values. The presentation was presented throughout 2010 to all ADOR employees and several ADOR government partners and vendors.



Department Secretary Lewis Easterly explains his concept of "Visions and Values" in the workplace, part of his special presentation to department employees.

ADOR Reps Attend Business Resource Fair



Individual and Corporate Tax employees (left to right) Ann Winborne, Tamera Warren, and Melanie Bodiford participated in the Mobile area Business Resource Fair held August 2010. The fair, sponsored by the Alabama Development Office and hosted by the Mobile Area Chamber of Commerce, provided an opportunity for business owners and managers to meet local, state, and federal representatives from organizations specializing in management, financial, procurement, marketing and technical assistance specifically aimed at small businesses.

ADOR Hosts Business License Workshop

The Severance and License Section of the Sales, Use, and Business Tax Division hosted a Business License Workshop in August 2010 for county licensing officials. Representatives from 47 counties participated in the training event.



(Left) Beverly Foster, ADOR Severance and License Section, and Donna Haislip, Jackson County Assistant Chief Clerk, compared notes prior to the meeting.

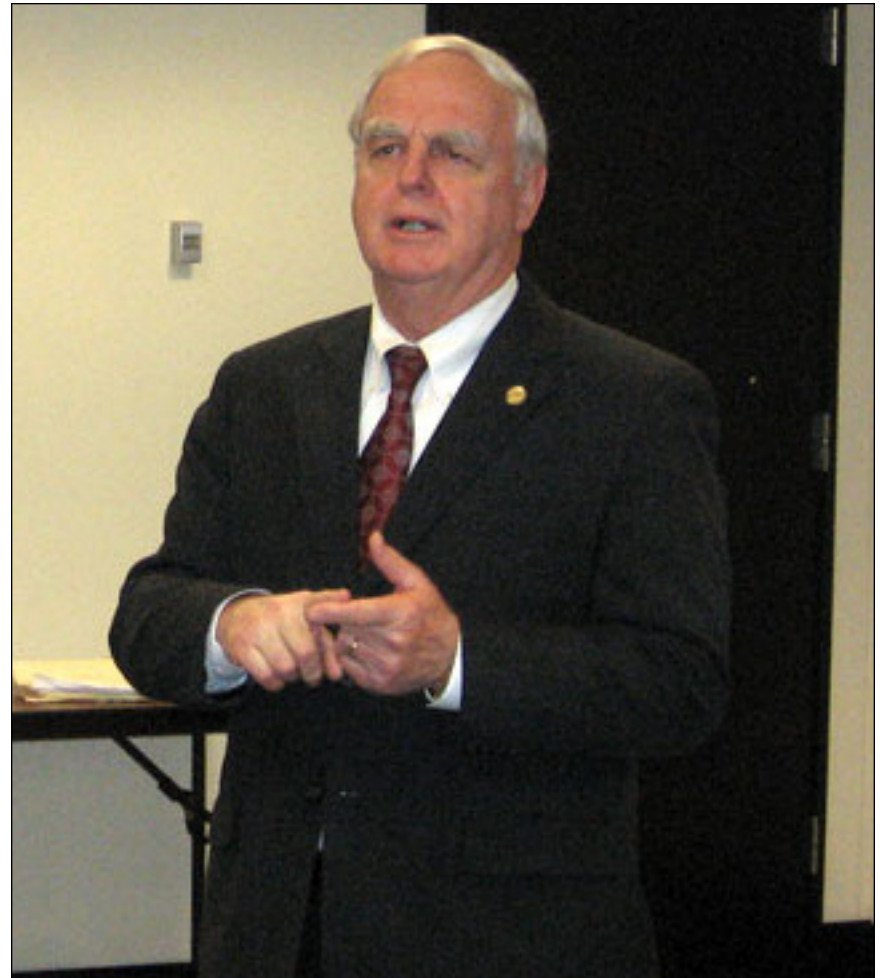


(Left) Anita Gregory and Alisa Johnson, Severance and License Section, are ready to prepare handouts to workshop attendees.

Leadership Baldwin County Visitors

The 2009-2010 class of Leadership Baldwin County visited with the ADOR during its state government class session, held in February 2010. Commissioner Tim Russell spoke to the 27-member group and provided an overview of the ADOR and its operations.

Leadership Baldwin County is sponsored by the University of South Alabama Baldwin County and Baldwin County United. It is a program designed to identify current and potential leaders and enhance leadership. The program unites people from various areas of the county and addresses issues from a county-wide perspective.



Commissioner Tim Russell gives an overview of the Alabama Department of Revenue.



Leadership Baldwin County, Group I



Leadership Baldwin County, Group II

Sales Tax Field Ops Section Conducts Basic Audit Training



The basic audit training (BAT) program kicked off its annual training class Oct. 5, 2009. The BAT program consists of three levels that facilitate exposure and understanding of regulatory auditing fundamentals, effective communication, and tax law. BAT also includes case studies and curriculum-specific on-the-job training. The training program also includes advanced courses such as statistical sampling, computer-assisted auditing, and other topics of professional development emphasis as needed. Participants of the 2009-2010 BAT class include (left to right) front row: April Logan, Melba Beck, Kimberli Johnson, Samantha Clemmons, Eve Harman, Cora Washington, Crystal Shaw, Ashley Shill; back row: Conley Wright, Ryan Campbell, Bernice Braswell, Justin Zehnder, Robert Strock, Crystal Clark, Jennifer Benefield, Terri Barnes-Smith, Joe Cowen, Director; Dan Bass, Assistant Director.

ADOR Reps Attend Miles College Business Summit

ADOR representatives from the Jefferson/Shelby Taxpayer Service Center attended the Miles College Small Business Summit held May 25 at the Fairfield Civic Center.

Amelia McEachin, representing the Individual and Corporate Tax Division, explained the filing of small business tax forms and the importance of good recordkeeping and revenue and expense reporting. Jessica Pope, representing the Sales and Use Tax Division, explained the reporting of sales and use tax, along with penalties and interest which can result from improper reporting. Wendy Plash, representing the Property Tax Division, explained property tax assessment and taxation, along with the difference between real and personal property. James Kitt, of the Sales and Use Tax Division, assisted with handouts and the question-and-answer session.

Representatives from the Internal Revenue Service, the Small Business Administration, United Way and the State House of Representatives were also on hand for presentations.



Attendees and presenters included (left to right): Rep. Roderick Scott (D), 55th District, professor at Miles College; Dr. Dave Thompson, assistant professor, Division of Business and Accounting, Miles College; DeForrest Brown, United Way; Jessica Pope, Wendy Plash, James Kitt, Amelia McEachin, ADOR.

Interest Rates for Calendar Quarters 2010

Interest rates for all four calendar quarters remained the same for Alabama tax underpayments and overpayments throughout calendar year 2010.

Under Section 40-1-44, *Code of Alabama 1975*, the Alabama Department of Revenue calculates interest on tax underpayments and tax overpayments, where applicable, at the same annual rate as determined by the Internal Revenue Service; however, interest on land sold by the state for taxes is required to be calculated at 12 percent annually in accordance with Section 40-5-9, *Code of Alabama 1975*.

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
2001	9%	8%	7%	7%
2002	6%	6%	6%	6%
2003	5%	5%	5%	4%
2004	4%	5%	4%	5%
2005	5%	6%	6%	7%
2006	7%	7%	8%	8%
2007	8%	8%	8%	8%
2008	7%	6%	5%	6%
2009	5%	4%	4%	4%
2010	4%	4%	4%	4%

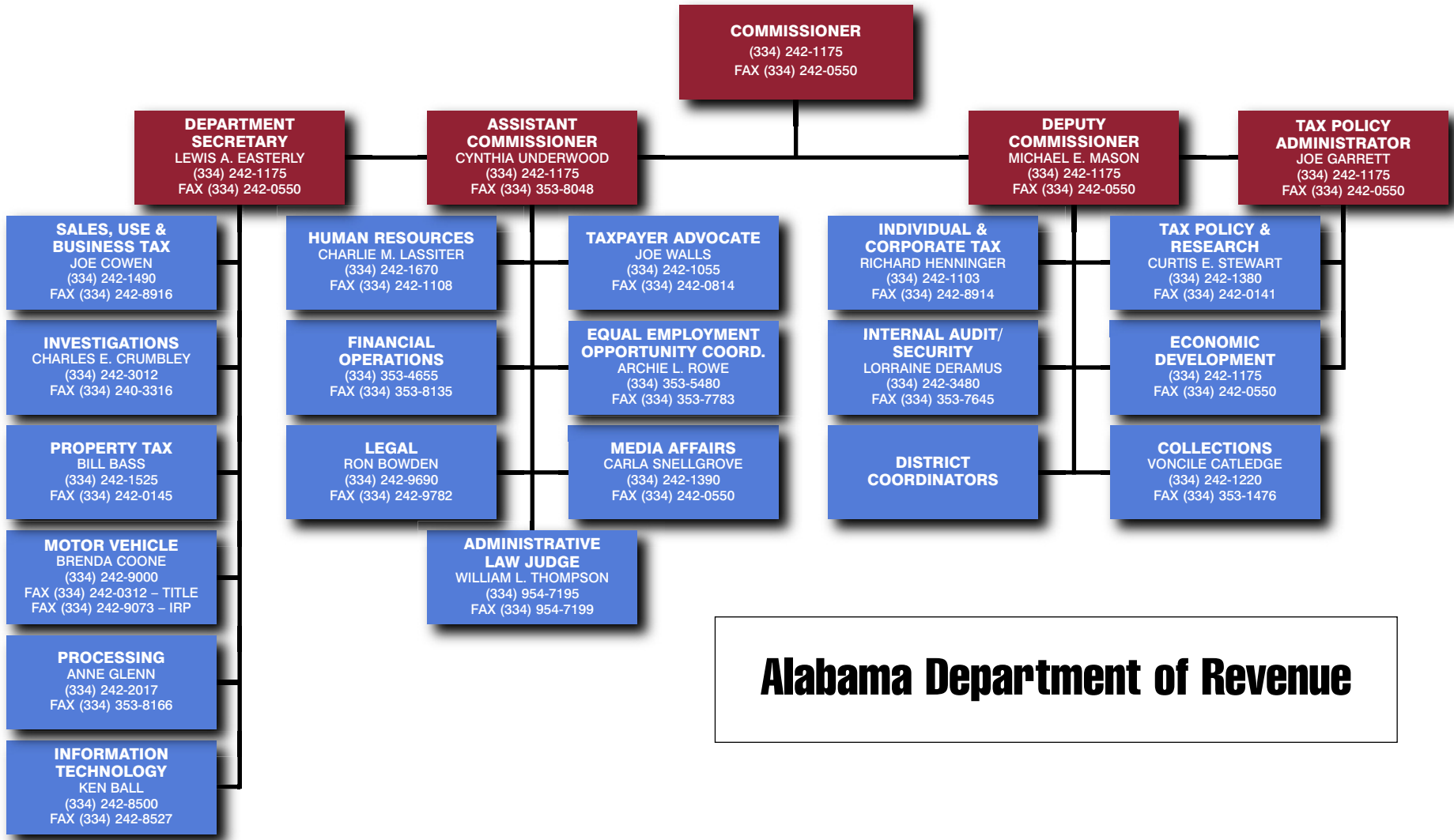
Mission Statement

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, 2009, through Sept. 30, 2010. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 12 divisions.

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 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, department secretary, and tax policy administrator. The deputy commissioner provides support to the Office of the Commissioner and serves as disclosure officer for the department. Additionally, the deputy commissioner, assisted by the tax policy administrator, 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 of 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 2009-10, Field Operations completed 5,460 field audits, totaling \$152,828,087 in audit production. Entered 4,779 preliminary assessments totaling \$43,324,226 and 5,585 final assessments totaling \$20,537,991. Audit collections for FY 2010 totaled \$43,915,513.

Tax Administration

For fiscal year 2009-10, Tax Administration processed 3,052,009 returns and adjusted 143,747 returns, resulting in additional revenues of \$205,643,376. Entered 58,755 preliminary assessments totaling \$262,545,679 and 48,768 final assessments totaling \$88,815,650. Collections, less refunds, totaled \$3,100,418,773.

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, Help Desk, 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.
- Administers the marijuana and controlled substances tax.

Sections

Enforcement and Inspections

Special Investigations Unit

Legal Division

The Legal Division serves as a legal advisor to the commissioner and the Department of Revenue and has the following responsibilities:

- Represents the department in tax litigation in state and federal courts and in hearings before the Administrative Law Division.
- Files and processes claims in bankruptcy court for payment of delinquent taxes.
- Issues deed and mortgage tax orders.
- Prosecutes violators of criminal statutes relating to taxes.

Motor Vehicle Division

The Motor Vehicle Division has the following responsibilities:

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

Sections

Administrative

Registration

Title

Audit Activity

During fiscal year 2009-10, the Motor Vehicle Division conducted 226 compliance audits under requirements of the International Registration Plan and 152 audits under the International Fuel Tax Agreement.

Processing Division

The Processing Division is responsible for the following:

- Implementation and maintenance of the Revenue Integrated Information System (RITS)
- 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 2009-10 property tax assessments for airlines, railroads, and public utilities totaled \$16,344,648,067 in market value with an assessed value of \$4,739,049,920. License tax assessments for freightlines totaled 307 companies with an assessed value of \$103,854,555 and resulted in total tax collections of \$3,634,909.

***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, solid waste disposal fee, 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 154 local sales, use, rental and lodgings taxes and 16 county tobacco taxes, four 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 2009-10, the Sales and Use Tax Section conducted 2,039 audits. Audit collections, refund reductions, and assessments totaled \$105,773,875.

During fiscal 2009-10, the section entered 25,804 preliminary assessments, totaling \$360,963,076.26 and 8,998 final assessments, totaling \$50,680,119.82. The Sales and Use Tax Section collected \$7,014,121.85 in payments for both

preliminary and final assessments during 2010.

Business Tax Section

During fiscal 2009-10, the Business Tax Section conducted 178 audits. Audit collections, refund reductions, and assessments totaled \$11,330,481.28. Issued 828 license citations, totaling \$213,056.66 and conducted 137 reviews.

During fiscal 2009-10, the section entered 579 preliminary assessments, totaling \$625,892.70 and 286 final assessments, totaling \$1,410,094.92.

The Business Tax Section collected \$546,829.92 in payments for preliminary assessments and \$93,416.92 in payments for final assessments during the 2010 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.

2010 Legislative Highlights

2010 Revenue-related Legislation

General Legislation

Act 2010-184 (SB 283)

Enhanced Use Lease Area Act of 2010

This bill creates the Enhanced Use Lease Area Act of 2010; adds Chapter 9E to Title 40; makes legislative findings and defines terms; provides for the utilization of underutilized real and personal property located in enhanced use lease areas and funds the costs through tax increment financing; entitles qualified property within a tax increment district in which not less than 50 percent, by area, of the real property within the tax increment district is an enhanced use lease area, to an abatement of state property taxes. In lieu of paying property taxes, the taxable owner of qualified property must make a payment to the public entity which created the tax increment district in which the property is located. This bill also ensures that withholding amounts for wages paid to construction workers are reported and paid to the state.

Effective date: March 9, 2010

Provisions of this act shall apply to any tax increment district created before March 9, 2010, provided that (1) the tax increment district is created on or after Jan. 1, 2010, and (2) not less than 50 percent, by area, of the real property within the increment district is an enhanced use lease area.

Act 2010-211 (HB 115)

Provides Effective Date that Act 2009-621 Governs Limited Partnerships

This act amends Section 1 of Act 2009-621 to provide an effective date that the uniform act governs certain limited partnerships.

Effective date: March 22, 2010

Unless an election is made pursuant to subsection (a) (2), limited partnerships

formed before Jan. 1, 2010, continue to be governed in their entirety by Chapter 9B until January 1, 2011. Beginning Jan. 1, 2011, this chapter shall govern all limited partnerships.

Act 2010-220 (SB 179)

Removes Construction Recruitment Institute from the 21st Century Authority

This bill removes the Alabama Construction Recruitment Institute from oversight of the 21st Century Authority and establishes it as an independent authority; establishes duties and powers; provides that certain fees previously collected and paid to the 21st Century Authority are transferred to the Recruitment Training and Promotion Fund; provides for deposit of construction craft industry fees, collected by the Revenue Department, into the Recruitment and Promotion Fund in the State Treasury; subjects the institute to annual audit by Department of Examiners of Public Accounts.

Effective date: March 22, 2010

Division 2 of Article 18, Title 41, shall expire in accordance with the repeal date in Act 2009-561.

Act 2010-254 (HB 109)

Base Wage Requirements of Qualifying Economic Development Projects

This bill defines the term "base wage requirement" for qualifying economic development projects. For qualifying projects for which an investing company filed a written statement of intent as defined in Section 40-18-191 with the Department of Revenue on or before Nov. 21, 2009, the term "base wage requirement" as defined in Section 40-18-190 (a) (1) a. means the term "base wage requirement" as defined in Section 40-18-190 (a) (1) prior to the effective date of Act 2009-722.

Effective date: March 30, 2010

Act 2010-261 (SB 383)

Creates POW/MIA Motor Vehicle and Motorcycle License Plate

This bill creates a distinctive POW/MIA motor vehicle and motorcycle license plate; provides for additional \$5.00 annual fee.

Effective date: June 1, 2010

Act 2010-510 (HB 335)

Establishes Distinctive License Plate Categories for Military Members

This bill establishes new distinctive license plate categories for certain members and prior members of the United States Air Force, Army, Navy, Coast Guard, and Merchant Marines; provides for an additional \$3.00 fee for the initial issuance of the license plate.

Effective date: Jan. 1, 2011

Act 2010-511 (HB 369)

Sales and Use Tax Exemption Form for Commercial Fishing Vessels

This bill creates a specific form for sales and use tax exemption for the purchase of material, equipment, or machinery for commercial fishing vessels described in subdivision (13) of subsection (a) of Section 40-23-4.

Effective date: July 1, 2010

Act 2010-514 (HB 448)

Clarifies Sales and Use Tax Exemption for Watercraft

This bill amends Sections 40-23-4 and 40-23-62; clarifies the sales and use tax exemption for watercraft.

Effective date: July 1, 2010

Act 2010-520 (HB 721)

Changes Privilege Tax Rate and Imposes
New Supplemental Tax on Nursing Facilities

This bill amends Section 40-26B-21; changes privilege tax on nursing facilities to an annual rate of \$1,899.96; imposes a new supplemental tax of \$1,063.08 for the period Sept. 1, 2010 through Aug. 31, 2011; reduces percentage of total nursing facility revenues used when considering a reduction of the tax; provides for the prepayment of the supplemental privilege tax through an increase in the Medicaid per diem rate beginning in January 2011.

Effective date: Sept. 1, 2010

Act 2010-557 (HB 260)

"Reemployment Act of 2010"; Income Tax Deduction for
Businesses Hiring Unemployed Persons

This bill provides an incentive for job creation for unemployed persons by creating an income tax deduction for businesses that hire certain unemployed persons. The deduction, with exceptions listed in Section 2. (b)., shall equal 50% of the gross wages paid to each person hired by an employer who, at the time of employment, was drawing unemployment compensation or whose unemployment benefits had expired.

Effective date: For tax years 2011 and 2012

Act 2010-563 (HB 329)

Exempts Transfer or Sale of State-Owned Real Property from Normal Procedure

This bill amends Section 9-15-82; exempts the transfer or sale of certain state-owned real property from the normal statutory procedure; decreases the time frame in which the state may repurchase property sold by the state from five to three years; includes municipal commercial development authorities within the exemption.

Effective date: Retroactive to June 29, 1995

Act 2010-568 (HB 504)

Conforms Alabama Estimated Income Tax Payments to Federal System

This bill amends Sections 40-18-80 and 40-18-80.1, and repeals Sections 40-18-82, 40-18-83, 40-18-83.1, and 40-18-85. This bill conforms Alabama's estimated income tax payments to the federal system; raises the filing and payment threshold for Alabama estimated quarterly tax for individuals having income not subject to withholding from \$100 to \$500; and lowers the quarterly estimated payment requirement for corporations to \$500 in anticipated Alabama tax liability.

Effective date: For all tax years beginning after Dec. 31, 2009

Act 2010-579 (HB 179)

Clarifies Definitions of New Vehicle and Used Vehicle for Titling Purposes

This bill amends Sections 32-8-2, 32-8-6, 32-8-31, 32-8-32, 32-8-36, and 32-8-64. This bill clarifies "new vehicle" and "used vehicle" for titling of motor vehicles; provides for the fees ADOR charges for certain records relating to titles and registrations; provides for privacy of records; authorizes ADOR to prescribe the manner of payment of fees; requires that a motor vehicle be physically inspected, with exceptions, by the license plate-issuing official; provides alternative methods for lien releases when a lienholder is no longer in business.

Effective date: Oct. 1, 2010

Act 2010-582 (HB 262)

Free License Plate for Widow/Widower of Volunteer Firefighter or Any Firefighter Who Dies in Line of Duty

This bill amends Section 32-6-272; requires Alabama Forestry Commission and the Firefighters' Personnel Standards and Education Commission to prepare lists of eligible persons for distinctive license plates; provides for receipt of a free license plate for a widow or widower of a volunteer firefighter, or any firefighter who dies in the line of duty.

Effective date: July 1, 2010

Act 2010-689 (HB 62)

Registration Fees for Governmental and Volunteer Fire Department License Plates

This bill amends Section 40-12-250; provides for the determination of the registration fees for governmental and volunteer fire department license plates by ADOR; fees may not exceed the fees required for standard passenger license plates as provided for in Sections 40-12-242 and 40-12-273; provides for an issuance fee in the amount as provided for in Section 40-12-271; specifies that governmental and volunteer fire department license plates may be transferred to another vehicle upon certain conditions being met; provides for the replacement of license plates; provides that all fees associated with governmental and volunteer fire department license plates will be retained by ADOR to cover administrative costs.

Effective date: Jan. 1, 2011

Act 2010-710 (HB 549)

Distinctive License Plates for Retired Professional Firefighters

This bill creates distinctive license plates for retired professional firefighters. Distinctive plates or tags as provided by this act shall be prepared and furnished for the licensing year commencing Jan. 1, 2012, and thereafter as is provided by law for the issuance of other license plates.

Effective date: July 1, 2010

Act 2010-716 (HB 686)

Reinstatement Fees and Submission of Current Proof of Insurance by Vehicle Owners to Administrative Office of Courts

This bill amends Section 32-7A-9; allows the Administrative Office of Courts or the Circuit Court Clerk of any county to collect applicable fees and reinstate vehicle registrations resulting from Mandatory Liability Insurance registration suspensions;

provides that 15% of the reinstatement fees collected by the Administrative Office of Courts or the Circuit Court Clerk will be retained by their respective office and the balance will be remitted to ADOR; provides that ADOR will prescribe the manner of reinstatement fees; 15% of the net proceeds received by ADOR will be deposited into the Alabama Peace Officers' Annuity and Benefit Fund.

Effective date: Jan. 1, 2011

Act 2010-727 (SB 326)

Expands Purpose of Alabama Land Bank Authority; Removes Minimum Date that Taxes have been Unpaid from the Definition of "Tax-Delinquent Property"

This bill amends Sections 2, 4, 5, 6, 7, and 8 of Act 2009-738, 2009 Regular Session; expands purpose of Alabama Land Bank Authority; removes the minimum date that taxes have been unpaid from the definition of the term "tax-delinquent property"; alters board voting procedures; establishes civil immunity for board members; allows authority to hold in its name certain property that has been sold for delinquent taxes and allows the property to be redeemed for taxes; allows authority to repeal and rescind all unpaid state taxes at the time it sells or disposes of the property purchased for nonpayment of taxes; authority may distribute property for economic development; limits the time the authority may retain ownership of delinquent property; allows authority to extinguish right of redemption for property sold for delinquent taxes.

Effective date: April 30, 2010

Act 2010-732 (SB 530)

Permit Requirements and Recordkeeping to Prevent
Transient Operation of Gold or Precious Item-Buying Business

This bill provides for permit requirements and recordkeeping that would prevent the transient operation of a gold or precious item-buying business; provides that a violation of this act is a Class B misdemeanor; requires dealers engaged in the business of purchasing precious items for reselling purposes to purchase a state license in the amount of \$100 and a county license in the amount of \$50.

Effective date: July 1, 2010

Act 2010-748 (HB 168)

Provides Exception from Requirement that Owner of Salvage Vehicle
be a Licensed Rebuilder in Order to Apply for an Inspection

This bill amends Section 32-8-87; allows the owner to provide evidence that he or she was the owner prior to the event which caused the salvage title to be issued in lieu of being a licensed rebuilder in order to apply for inspection of the salvage vehicle; eliminates the provision requiring ADOR to approve nationally-recognized indexes and databases of retail values for the purpose of salvage vehicle valuations; authorizes an owner of a salvage vehicle to apply for an inspection in certain cases where the supporting paperwork is incomplete or unavailable by posting a bond in accordance with Section 32-8-36; provides that any motor vehicle for which a certificate of title has been issued by any state with the notation of "junk," "parts car," "parts only," "nonrebuildable," or when a bill of sale has been issued for transfer of the vehicle with similar language, the vehicle shall be considered to be "junk" and shall not be titled in this state; requires that any scrap metal processor who acquires a motor vehicle for the purposes of recycling it into metallic scrap for remelting purposes shall surrender the certificate of title to ADOR for cancellation; requires that scrap metal processors shall maintain records for a

period of five years for every motor vehicle acquired for the purpose of recycling it into metallic scrap; provides criminal penalties for violation of these provisions.

Effective date: June 1, 2010

Local Legislation

Act 2010-37 (HB 110)

Prohibits Occupational Tax in Madison County

This bill proposes a constitutional amendment to prohibit the imposition of an occupational tax in Madison County.

Effective date: Contingent upon voter approval

Act 2010-108 (HB 107)

TVA Distribution in Madison County

This bill amends Section 1 of Act No. 80-277, 1980 Regular Session, as last amended by Act No. 2007-320, 2007 Regular Session, to provide further for the distribution of Madison County's share of payments made by the Tennessee Valley Authority to the state in-lieu-of-taxes.

Effective date: Feb. 23, 2010

Act 2010-112 (SB 122)

Prohibits Occupational Tax in Morgan County

This bill proposes a constitutional amendment to prohibit the imposition of an occupational tax in Morgan County.

Effective date: Contingent upon voter approval

Act 2010-128 (SB 99)

Prohibits Occupational Tax in Limestone County

This bill proposes a constitutional amendment to prohibit the imposition of an occupational tax in Limestone County.

Effective date: Contingent upon voter approval

Act 2010-134 (SB 13)

Prohibits Occupational Tax in Lawrence County

This bill proposes a constitutional amendment to prohibit the imposition of an occupational tax in Lawrence County.

Effective date: Contingent upon voter approval

Act 2010-135 (HB 44)

Redistribution of TVA Payments; Reallocation of Liquor Tax Revenues

This bill amends Section 40-28-2 to provide for the redistribution of in-lieu-of-taxes payments made by the Tennessee Valley Authority; reallocates certain liquor tax revenues.

Effective date: March 4, 2010

Beginning in fiscal year ending Sept. 30, 2010, the distribution provided in subsection (c) (1) to the dry counties and municipalities that are not served by T.V.A. shall be reduced by an amount equal to the funds allocated to those dry counties and municipalities from liquor tax revenues pursuant to Section 2 of this act, until the aggregate annual amount of revenue received by those dry counties and municipalities from the provisions of Section 2 is equal to the amount of T.V.A. payments distributed to the dry counties and municipalities therein pursuant to this subdivision for the fiscal year ending Sept. 30, 2009.

For fiscal year ending Sept. 30, 2011, an adjustment will be made to the liquor tax revenues distributed to non-served T.V.A. counties to make the total amount paid

to these counties equal to the amount of T.V.A. revenues the counties would have received prior to the amended distribution in this act.

Act 2010-196 (HB 390)

Authorizes Monroe County Commission to Levy Special Sales and Use Tax

This bill amends Act 85-898, Second Special Session 1985; authorizes Monroe County Commission to levy a special sales and use tax in the county; tax revenue will be distributed to the City of Monroeville.

Effective date: March 9, 2010

Act 2010-219 (SB 169)

Reenacts Tax Exemption for Hudson-Alpha Institute for Biotechnology

This bill reenacts Section 40-9-34, which exempts the Hudson-Alpha Institute for Biotechnology from all state, county, and municipal taxes, licenses, fees, and charges, including privilege or excise tax. The bill also clarifies that there was no intent to repeal the section pursuant to Act 2009-144 of the 2009 Regular Session.

Effective date: Retroactively effective to Oct. 1, 2008

Act 2010-226 (SB 339)

Prohibits any Municipality Located Outside of Blount County from Imposing Tax

This bill proposes a constitutional amendment to prohibit any municipality located entirely outside of Blount County from imposing any municipal ordinance or regulation, including, but not limited to, any tax, zoning, planning, or sanitation regulations, and any inspection service in its police jurisdiction located in Blount County.

Effective date: Contingent upon voter approval

Act 2010-393 (SB 459)

Authorizes Limestone County Commission to Apply Sales and Use Tax to Payment of Refinanced Debt

This bill amends Act No. 2001-557, 2001 Regular Session; authorizes the Limestone County Commission to apply sales and use taxes authorized by the act to payment of refinanced debt.

Effective date: April 8, 2010

Act 2010-396 (HB 458)

Authorizes Class 2 Municipalities to File Expedited Quiet Title and Foreclosure

This bill authorizes Class 2 municipalities to file an expedited quiet title and foreclosure action in circuit court to establish clear title to abandoned tax sale properties within the corporate limits that are acquired from the State Land Commissioner pursuant to Chapter 10, Title 40; provides for procedure and due process for the action in circuit court.

Effective date: April 8, 2010

Act 2010-402 (SB 490)

Additional Tax on Tobacco and Tobacco Products in Randolph County

This bill amends Sections 3 and 6 and repeals Section 5 of Act 2003-213, 2003 Regular Session; provides an additional tax on tobacco and tobacco products in Randolph County; provides for collection and distribution of the tax; abolishes the District Community Service Office.

Effective date: Sept. 30, 2010

Act 2010-439 (HB 379)

Prohibits Municipalities Located outside Blount County from Imposing Tax

This bill proposes a constitutional amendment to prohibit any municipality located entirely outside of Blount County from imposing any municipal ordinance or regulation, including, but not limited to, any tax, zoning, planning, or sanitation regulations, and any inspection service in its police jurisdiction located in Blount County.

Effective date: Contingent upon voter approval

Act 2010-442 (HB 791)

Continued Levy and Collection of Special Ad Valorem Tax in Chambers County

This bill proposes a constitutional amendment authorizing Chambers County to continue to levy and collect, in each fiscal or tax year until and including the fiscal or tax year beginning on Oct. 1, 2032, and ending on Sept. 30, 2033, the special county ad valorem tax exclusively for public library purposes; prohibits use of any of the proceeds of the special tax for payment of costs or expenses incurred in connection with the levy and collection of the tax.

Effective date: Contingent upon voter approval

Act 2010-518 (HB 610)

Renewal of Motor Vehicle, Boat, and Business Licenses in Winston County

This bill provides an optional procedure for renewing motor vehicle, boat, and business licenses by mail or electronic means by the Winston County Judge of Probate and Revenue Commissioner; mailing fees to be deposited in county's general fund.

Effective date: Contingent upon voter approval

ALABAMA DEPARTMENT OF REVENUE

Act 2010-526 (HB 762)

Chambers County Authorized to Raise Additional Sales and Use Tax

This bill amends Section 45-9-245.02; authorizes the Chambers County Commission to levy an additional sales and use tax; provides for amount of the levy in the police jurisdiction of a municipality located outside the county.

Effective date: April 21, 2010

Act 2010-549 (SB 575)

TVA Distributions in Limestone County

This bill amends Section 1 of Act 79-501, 1979 Regular Session, as last amended by Act 2008-95, 2008 Regular Session; provides for the distribution of certain T.V.A payments in Limestone County.

Effective date: April 21, 2010

Act 2010-552 (SB 423)

Prohibits any Municipality not Located in Blount County from Imposing Taxes

This bill proposes a constitutional amendment to prohibit any municipality not located entirely inside of Blount County from imposing any municipal ordinance or regulation, including, but not limited to, any tax, zoning, planning, or sanitation regulations, and any inspection service in its police jurisdiction located in Blount County.

Effective date: Contingent upon voter approval

Act 2010-588 (HB 641)

Distribution of Privilege License Tax Proceeds to Historic Blakely Authority

This bill amends Section 45-2-244.183; provides for the distribution of 25% of the proceeds of the privilege license tax in Baldwin County to be equally split between the Fort Morgan State Historic Site and the Historic Blakely Authority; proceeds for

Historic Blakely Authority shall be expended for capital outlay and operations.

Effective date: July 1, 2010

Act 2010-589 (HB 705)

Distribution of Oil and Gas Proceeds in Citronelle, Mobile County

This bill amends Sections 1, 2, and 3 of Act 85-490 of the 1985 Regular Session; provides for the distribution of 20% of all tax proceeds of the 4% tax paid to the City of Citronelle pursuant to Section 40-20-8 (c) (2) to the county's volunteer fire department and historical society, up to a maximum of two thousand dollars each per month.

Effective date: July 1, 2010

Act 2010-592 (HB 735)

Exempts Manufacturing Equipment and Manufactured Homes from 3% Privilege or License Tax in Escambia County

This bill amends Sections 2, 3, and 4 of Act 2004-325 of the 2004 Regular Session; exempts manufacturing equipment and manufactured homes from the 3% privilege or license tax against gross sales or gross receipts of a business in Escambia County; levies a consumers' use tax and a sellers' use tax; provides for the collection of the tax; ratifies and confirms prior acts of the county commission in the implementation of the act.

Effective date: Retroactive to June 1, 2004

ALABAMA DEPARTMENT OF REVENUE

Act 2010-596 (HB 726)

Levies a Lodging Tax in Lauderdale County

This bill amends Sections 1 and 7 of Act 86-441, 1986 Regular Session, as last amended by Act 2006-377, 2006 Regular Session; levies a lodging tax in Lauderdale County and provides for distribution of the revenue; provides that 25% of the proceeds collected be distributed to the municipality where the lodging or accommodation is located; clarifies that bed and breakfast establishments are included as a form of lodging.

Effective date: April 22, 2010

Act 2010-601 (SB 551)

TVA Distributions in Morgan County

This bill provides for the allocation and expenditure of money received from T.V.A distributed to Morgan County pursuant to Act 2010-135, 2010 Regular Session, to the Hartselle, Decatur, and Morgan County Boards of Education for the fiscal years 2010 and 2011.

Effective date: April 22, 2010

Act 2010-605 (HB 763)

Prohibits Municipal Business License Tax on Rental of Residential Real Estate in Calhoun County

This bill proposes a constitutional amendment to prohibit the imposition of a municipal business license tax in Calhoun County on the rental of residential real estate based on a per unit basis.

Effective date: Contingent upon voter approval

Act 2010-728 (SB 450)

Establishes Jackson/DeKalb Counties Industrial Development Authority

This bill establishes the Jackson/DeKalb Counties Industrial Development Authority for the purpose of marketing and developing property in the vicinity of Northeast Alabama Community College; provides for members and operation of the authority.

Effective date: July 1, 2010

Act 2010-745 (HB 821)

TVA Distributions in Cherokee County

This bill provides for the distribution of Cherokee County's share of any T.V.A distributions received pursuant to Act 2010-135, HB44, of the 2010 Regular Session.

Effective date: April 30, 2010

Act 2010-749 (HB269)

Exempts Eagles' Wings from Sales and Use Taxes

This bill exempts Eagles' Wings, Incorporated, from paying or collecting any state, county, and municipal sales and use taxes.

Effective date: July 1, 2010

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 — 4920 Corporate Drive, Suite H (35805)
Telephone (256) 837-2319

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

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

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

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

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

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Capital Credit Annual Report Summary

Submitted February 28, 2011

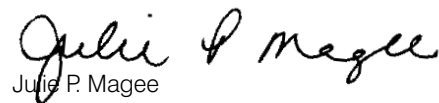
Annual Report of Qualifying Projects for Capital Credit

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.

Since enactment, there have been a total of 404 capital credit projects that have been placed in service with a total of \$14,840,908,947 in actual investment costs and at least 51,260 actual jobs created. Currently, the department is holding several additional notices pending receipt of requested additional information.

To date, approximately \$454,718,706 in capital credits has been claimed against the income tax liability of projects that have been placed in service.

Submitted by:



Julie P. Magee

Commissioner of Revenue

C: Lieutenant Governor Kay Ivey

Mike Hubbard, Speaker of the House

Members of the Alabama Legislature

RECAP OF CAPITAL CREDIT PROGRAM

Data Based on Notices of Projects Placed In Service Received in Reporting Year					
Reporting Year	1995-2007	2008	2009	2010	Total For All Years
Notices of Projects Placed In Service	327	35	30	12	404
Actual Jobs Created Based on					
Notices of Projects Placed In Service	40,687	4,647	4,757	1,169	51,260
Actual Project Costs Based on					
Notices of Projects Placed In Service	\$10,888,212,749	\$959,599,028	\$2,219,192,929	\$773,904,241	\$14,840,908,947
Data Based on Income Tax Credits Claimed In Reporting Year					
Reporting Year	1995-2007	2008	2009	2010	Total For All Years
Capital Credits Claimed in Reporting Year	\$294,184,830	\$63,249,598	\$47,599,172	\$49,685,106	\$454,718,706

Revenue Abstract

Title of Tax	FYTD 2009-10	FYTD 2008-09	% Change	FYTD Refunds 2010	FYTD Net 2009-10
Bulk Storage Withdrawal Fee	\$ 42,933,157.69	\$ 35,562,734.97	20.73	\$ 184,760.71	\$ 42,748,396.98
Business Privilege Tax	107,873,518.37	108,551,005.74	(0.62)	25,852,575.13	82,020,943.24
Coal Severance (\$.135/ton)	2,598,842.51	2,502,253.90	3.86	0.00	2,598,842.51
Coal Severance (\$.20/ton)	3,845,920.34	3,698,103.65	4.00	0.00	3,845,920.34
Contractors' Gross Receipts	33,840,734.83	34,755,451.82	(2.63)	117,506.22	33,723,228.61
Deeds and Assignments	1,852,735.91	1,038,708.43	78.37	38,457.01	1,814,278.90
Dry Cleaning Registration Fee	416,619.27	411,928.00	1.14	0.00	416,619.27
Estate and Inheritance	95,921.30	291,664.51	(67.11)	0.00	95,921.30
Financial Institutions' Excise****	21,830,582.39	55,747,101.85	(60.84)	5,502,094.27	16,328,488.12
Forest Products' Severance	5,016,858.07	4,723,312.28	6.21	0.00	5,016,858.07
Freight Line R.R. Equipment	3,645,232.89	3,368,624.21	8.21	0.00	3,645,232.89
Gasoline	410,024,750.52	403,192,401.50	1.69	713,121.37	409,311,629.15
Gasoline (Aviation & Jet Fuel)	846,841.91	533,221.72	58.82	562.46	846,279.45
Hazardous Waste Fee	1,713,650.07	1,962,557.43	(12.68)	0.00	1,713,650.07
Hydro-Electric KWH	1,726,092.49	1,144,953.66	50.76	0.00	1,726,092.49
IFTA License Tax***	13,525,450.59	24,165,961.32	(44.03)	0.00	13,525,450.59
Income Tax--Corporate****#	463,617,151.43	537,701,743.24	(13.78)	51,700,541.29	411,916,610.14
Income Tax--Individual#	3,214,256,073.25	3,322,037,761.54	(3.24)	625,006,862.03	2,589,249,211.22
IRP Registration Fees	46,231,042.15	47,738,992.84	(3.16)	0.00	46,231,042.15
Lodgings	43,314,319.12	43,704,423.26	(0.89)	2,155.13	43,312,163.99
Medicaid Nursing Facility	49,600,898.63	50,235,936.91	(1.26)	31,438.83	49,569,459.80
Medicaid Pharmaceutical Services	8,816,213.15	8,612,710.54	2.36	84.46	8,816,128.69
Miscellaneous Tags	224,475.04	205,950.53	8.99	3,681.26	220,793.78
Miscellaneous Taxes*	493,031.76	447,123.08	10.27	0.00	493,031.76
Mobile Telecommunications	105,941,126.92	108,783,708.50	(2.61)	22,467.63	105,918,659.29
Motor Fuels (Diesel)	125,773,069.74	119,541,443.57	5.21	1,258,318.80	124,514,750.94
Motor Vehicle Title Fees	19,999,239.07	19,494,561.88	2.59	677.28	19,998,561.79

ALABAMA DEPARTMENT OF REVENUE

Title of Tax	FYTD 2009-10	FYTD 2008-09	% Change	FYTD Refunds 2010	FYTD Net 2009-10
Motor Vehicle Salvage Inspection Fees	\$ 1,011,089.92	\$ 984,671.00	2.68	\$ 0.00	\$ 1,011,089.92
Oil & Gas Privilege	65,036,206.42	79,255,753.28	(17.94)	3,231,044.21	61,805,162.21
Oil & Gas Production	20,485,886.29	31,749,195.64	(35.48)	322,869.01	20,163,017.28
Oil Lubricating	1,829,500.68	1,715,064.60	6.67	6,509.00	1,822,991.68
Oil Wholesale License	3,887,039.50	6,746,625.68	(42.39)	209,577.80	3,677,461.70
Pari-Mutuel Pool	2,103,569.10	2,426,604.71	(13.31)	0.00	2,103,569.10
Property Tax**	357,894,274.91	353,091,967.08	1.36	0.00	357,894,274.91
Rental or Leasing	62,486,139.71	66,468,784.89	(5.99)	250,859.52	62,235,280.19
Sales	1,845,802,408.88	1,828,979,892.90	0.92	3,752,745.84	1,842,049,663.04
Scrap Tire Environmental Fee	3,754,406.99	3,661,543.23	2.54	3,331.38	3,751,075.61
Solid Waste Disposal Fee	8,466,038.62	4,469,529.29	89.42	77.59	8,465,961.03
Store Licenses	554,150.88	546,625.65	1.38	86.98	554,063.90
Tobacco Products	137,392,398.41	141,356,686.74	(2.80)	101,450.76	137,290,947.65
T.V.A. Electric	122,653,041.01	122,427,850.74	0.18	0.00	122,653,041.01
Use	251,632,071.49	248,991,445.88	1.06	5,852,325.03	245,779,746.46
Utility Gross Receipts	438,108,166.09	426,928,670.33	2.62	1,342,693.58	436,765,472.51
Utility License (2.2%)	143,938,662.64	143,335,465.67	0.42	196,524.99	143,742,137.65
Total	\$8,197,088,600.95	\$8,403,290,718.19	(2.45)	\$725,705,399.57	\$7,471,383,201.38

*Miscellaneous taxes collected include: Auto Dismantler License, Auto Reconditioner & Rebuilder License, Illegal Drugs, Motor Carrier Mileage, and Playing Card.

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

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

****Reflects \$23,000,000 audit payments made in Aug. 2009.

Includes year-end accrued refunds for individual income tax (\$27,332,554.56) and for corporate tax (\$8,606,819.58).

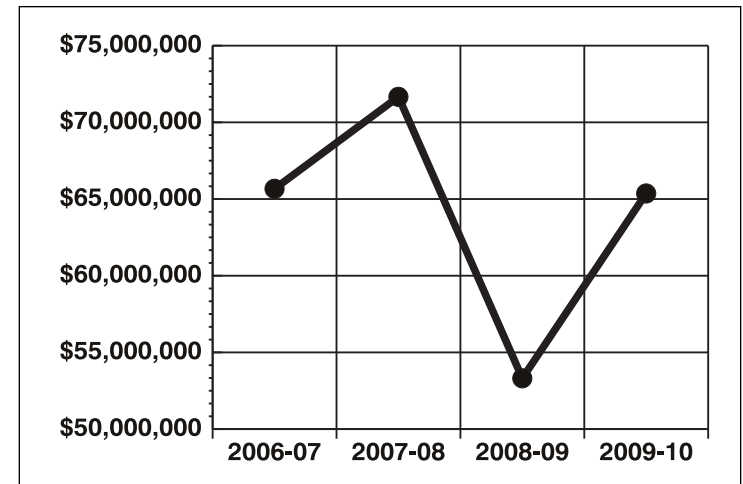
Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2010

\$144,597,373

Delinquent Taxes Collected

	2006-07	2007-08	2008-09	2009-10
Assessment Collections	\$42,189,500	\$45,181,136	\$31,641,260	\$40,472,499
Field Collections				
Auburn/Opelika	\$ 2,572,823	\$ 2,971,288	\$ 2,451,781	\$ 3,097,920
Dothan	1,946,004	1,868,544	2,164,237	1,768,593
Gadsden	1,574,538	2,010,322	1,509,244	1,793,385
Huntsville	2,333,708	2,511,546	2,187,779	3,296,108
Jefferson/Shelby	5,981,030	6,991,171	4,588,429	5,276,663
Mobile	3,190,093	4,128,938	3,990,885	5,008,924
Montgomery	1,949,131	2,557,343	2,350,752	2,439,106
Tuscaloosa	3,933,021	3,445,712	2,428,660	2,212,235
Subtotal for field	\$23,480,348	\$26,484,864	\$21,671,767	\$24,892,934
TOTAL	\$65,669,848	\$71,666,000	\$53,313,027	\$65,365,433



Net Taxable Assessed Valuation by County

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

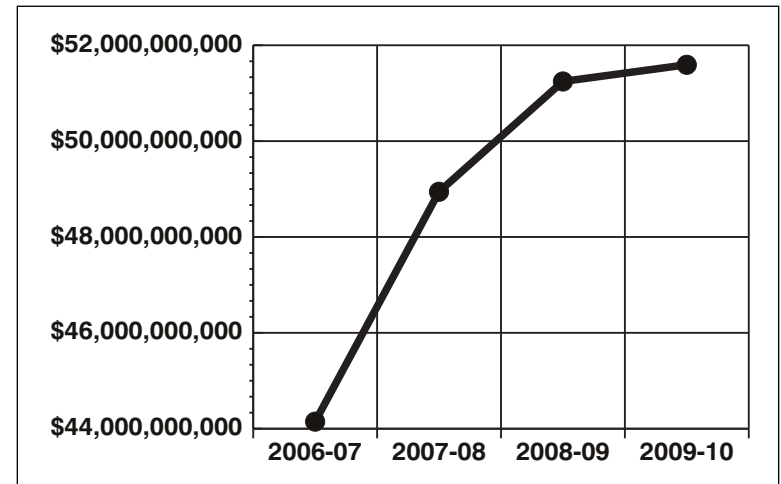
October 1 lien date

County	2006-07	2007-08	2008-09	2009-10
Autauga	\$ 572,841,828	\$ 607,591,352	\$ 633,378,710	\$ 619,809,820
Baldwin	3,789,273,355	4,847,912,378	4,712,992,140	4,325,261,680
Barbour	201,327,980	213,938,610	226,371,560	223,168,540
Bibb	131,758,620	151,457,110	153,108,660	154,923,960
Blount	346,961,618	379,620,214	383,899,360	392,256,000
Bullock	75,741,020	78,198,480	80,626,620	81,825,720
Butler	173,852,524	176,872,174	182,176,660	184,821,170
Calhoun	885,909,460	954,697,979	1,004,780,160	996,625,200
Chambers	240,402,060	258,064,130	284,728,220	277,412,000
Cherokee	201,379,100	246,445,960	245,045,700	250,329,180
Chilton	311,284,480	341,624,960	354,362,260	359,786,940
Choctaw	167,080,582	173,403,070	191,770,060	203,920,040
Clarke	216,586,540	255,122,660	257,389,140	310,087,940
Clay	84,446,590	97,560,750	97,473,780	98,117,060
Cleburne	96,500,370	115,140,610	116,091,775	115,768,850
Coffee	324,422,026	350,311,551	381,283,962	396,626,286
Colbert	401,511,070	417,066,160	439,301,160	444,193,720
Conecuh	101,873,620	103,631,180	121,237,460	119,697,460
Coosa	127,611,515	132,147,240	141,904,680	145,083,535
Covington	351,271,660	362,361,210	373,171,630	378,522,550
Crenshaw	79,657,020	99,244,900	98,395,660	100,859,660
Cullman	697,347,535	732,807,040	769,988,840	775,715,860
Dale	265,455,990	317,137,771	351,908,100	323,499,880
Dallas	272,250,950	304,681,710	293,387,840	316,049,500
DeKalb	403,709,920	418,545,340	428,626,680	433,345,820

County	2006-07	2007-08	2008-09	2009-10
Elmore	\$ 711,576,650	\$ 877,353,090	\$ 960,564,480	\$ 969,754,820
Escambia	307,035,970	315,201,285	335,109,200	346,429,160
Etowah	791,582,875	764,108,385	788,202,360	808,374,720
Fayette	109,392,420	128,887,660	129,013,340	130,866,370
Franklin	194,661,937	201,636,117	215,955,637	216,184,717
Geneva	131,532,778	142,074,180	154,601,799	151,377,442
Greene	115,644,600	115,228,712	120,420,550	125,523,370
Hale	111,348,190	115,827,190	122,397,422	123,803,642
Henry	138,028,518	144,317,255	152,097,100	153,096,295
Houston	1,198,391,000	1,223,751,020	1,282,320,240	1,287,000,580
Jackson	319,147,350	347,854,615	354,297,140	385,799,100
Jefferson	7,762,566,379	8,174,078,561	8,605,631,693	8,409,031,826
Lamar	105,477,315	118,830,613	117,660,580	113,264,960
Lauderdale	534,575,980	643,912,970	673,052,460	668,456,380
Lawrence	207,810,460	230,577,506	222,388,700	268,187,480
Lee	1,228,268,615	1,359,780,540	1,486,920,840	1,536,335,940
Limestone	503,593,700	585,449,480	635,868,520	665,703,540
Lowndes	98,884,140	101,095,160	95,958,540	106,557,180
Macon	106,271,460	115,871,220	135,444,700	142,984,500
Madison	2,795,064,100	3,161,839,060	3,391,028,040	3,538,089,580
Marengo	212,704,760	223,058,220	228,810,270	222,077,780
Marion	206,882,290	210,150,430	214,512,640	231,314,210
Marshall	666,571,925	708,179,655	792,702,300	836,621,480
Mobile	3,543,855,156	3,978,031,520	4,107,621,540	4,315,479,220
Monroe	193,805,920	193,776,440	197,299,700	204,311,500

ALABAMA DEPARTMENT OF REVENUE

County	2006-07	2007-08	2008-09	2009-10
Montgomery	\$2,373,551,655	\$2,547,875,580	\$2,611,122,065	\$2,698,292,413
Morgan	1,026,549,605	1,124,699,430	1,200,505,560	1,238,192,600
Perry	67,852,800	77,236,160	79,528,120	78,962,380
Pickens	120,041,511	132,265,211	135,582,760	136,099,147
Pike	211,134,520	259,569,690	266,793,760	271,027,860
Randolph	223,709,420	274,774,810	281,155,560	282,603,820
Russell	338,168,820	373,396,700	423,503,920	430,088,820
St. Clair	612,800,850	696,943,316	719,995,495	734,302,446
Shelby	2,442,164,900	2,683,388,040	2,870,058,120	2,834,467,460
Sumter	113,999,237	120,368,052	119,657,164	119,323,990
Talladega	656,161,840	753,410,578	796,816,790	810,081,140
Tallapoosa	452,043,780	539,995,560	572,284,200	605,107,070
Tuscaloosa	1,635,743,780	1,762,529,800	1,873,173,968	2,091,378,000
Walker	496,818,562	582,499,790	602,105,992	612,764,380
Washington	231,591,920	290,731,940	424,530,940	230,226,220
Wilcox	122,441,500	123,524,560	124,858,540	133,981,000
Winston	208,513,805	284,498,655	302,054,860	302,209,000
TOTAL	\$44,148,420,426	\$48,944,163,295	\$51,245,008,422	\$51,593,441,909



Property Tax Collections

October 1, 2008, lien date; October 1, 2009, 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	\$ 3,976,412	\$ 4,914,581	\$ 6,662,048	\$ 3,158,114	\$ 18,711,156
Baldwin	27,231,665	44,891,025	51,283,303	20,959,309	144,365,302
Barbour	1,451,266	2,104,463	3,778,310	1,118,326	8,452,365
Bibb	1,006,422	1,535,939	1,639,782	251,673	4,433,815
Blount	2,464,862	6,397,628	3,856,814	1,231,140	13,950,444
Bullock	518,565	1,527,617	1,563,417	311,757	3,921,355
Butler	1,240,712	2,197,485	2,588,355	1,229,959	7,256,511
Calhoun	6,399,893	13,535,740	18,921,687	9,194,482	48,051,802
Chambers	1,835,312	5,672,436	4,053,991	555,733	12,117,472
Cherokee	1,620,455	3,931,982	5,800,864	388,245	11,741,546
Chilton	2,309,666	7,931,175	3,748,564	1,141,810	15,131,214
Choctaw	1,333,869	2,145,167	3,068,992	113,202	6,661,230
Clarke	2,010,185	3,442,482	5,279,921	651,888	11,384,477
Clay	640,007	1,144,830	1,491,997	306,468	3,583,303
Cleburne	769,940	1,727,723	2,230,100	516,795	5,244,558
Coffee	2,550,574	4,405,732	5,456,188	4,836,705	17,249,200
Colbert	3,144,554	4,091,143	8,761,120	3,062,549	19,059,366
Conecuh	787,551	2,227,856	1,358,576	356,125	4,730,108
Coosa	950,352	1,110,672	1,877,088	63,532	4,001,645
Covington	2,399,363	3,891,319	3,584,890	2,543,921	12,419,494
Crenshaw	741,159	2,294,103	1,409,366	211,901	4,656,529
Cullman	5,024,040	8,109,856	7,499,454	4,784,379	25,417,729
Dale	2,072,054	4,564,378	3,460,786	2,965,855	13,063,073
Dallas	2,077,576	4,179,965	4,127,663	985,506	11,370,710
DeKalb	2,830,798	5,681,899	6,957,561	2,582,388	18,052,646
Elmore	6,277,381	8,674,023	10,643,975	1,632,047	27,227,427
Escambia	2,201,842	4,646,264	5,757,567	2,207,814	14,813,489
Etowah	5,115,758	10,594,279	13,126,053	6,076,699	34,912,789

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Fayette	\$ 854,545	\$ 1,676,448	\$ 1,403,330	\$ 466,106	\$ 4,400,430
Franklin	1,433,663	3,842,980	3,048,330	1,575,855	9,900,828
Geneva	990,546	2,414,169	1,983,420	713,155	6,101,291
Greene	844,221	2,266,942	1,880,371	331,184	5,322,718
Hale	826,416	2,122,744	1,407,917	246,313	4,603,390
Henry	956,960	2,184,543	1,956,966	472,733	5,571,202
Houston	8,141,505	15,185,449	13,632,377	4,512,170	41,471,500
Jackson	2,512,585	3,557,491	3,707,623	4,018,251	13,795,950
Jefferson	53,666,036	117,430,780	235,046,723	206,550,909	612,694,448
Lamar	770,313	1,768,483	1,343,528	266,286	4,148,610
Lauderdale	4,191,876	8,032,244	12,726,154	4,986,036	29,936,310
Lawrence	1,778,906	3,861,909	3,089,475	366,439	9,096,729
Lee	9,989,344	22,101,391	20,562,931	29,732,298	82,385,965
Limestone	4,418,356	9,802,939	7,979,365	5,198,536	27,399,196
Lowndes	711,877	2,647,537	1,786,094	285,926	5,431,435
Macon	932,188	1,857,658	5,155,156	475,671	8,420,672
Madison	22,668,531	40,734,397	99,943,885	38,256,614	201,603,427
Marengo	1,470,827	3,133,063	2,278,242	2,419,449	9,301,581
Marion	1,467,507	1,796,106	2,360,510	1,145,451	6,769,574
Marshall	5,211,403	11,998,935	11,839,924	7,434,383	36,484,645
Mobile	28,397,173	91,039,159	120,091,007	17,600,155	257,127,495
Monroe	1,378,677	2,455,214	2,366,088	766,307	6,966,286
Montgomery	18,233,497	21,288,936	31,813,571	30,932,025	102,268,030
Morgan	8,623,227	16,529,020	21,034,305	13,513,002	59,699,554
Perry	514,825	1,832,644	1,057,575	176,291	3,581,335
Pickens	875,138	1,976,644	2,316,617	601,731	5,770,129
Pike	1,868,067	3,647,249	3,386,827	1,359,350	10,261,493
Randolph	1,855,542	3,916,008	3,693,700	592,160	10,057,410

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Russell	\$ 2,760,091	\$ 5,334,739	\$ 10,837,074	\$ 2,929,760	\$ 21,861,664
St. Clair	4,788,545	9,076,177	10,718,166	2,689,401	27,272,289
Shelby	18,558,279	22,531,866	89,036,873	32,744,890	162,871,908
Sumter	786,020	2,126,045	1,818,226	520,462	5,250,753
Talladega	6,014,265	8,264,722	16,676,995	5,505,667	36,461,649
Tallapoosa	4,000,023	5,667,183	9,622,975	1,420,755	20,710,937
Tuscaloosa	14,389,460	23,195,302	38,457,937	17,002,234	93,044,933
Walker	4,089,082	5,910,657	6,494,637	3,821,838	20,316,214
Washington	2,048,395	2,980,553	4,145,505	90,805	9,265,259
Wilcox	893,226	2,799,113	1,470,187	126,458	5,288,984
Winston	1,922,030	2,601,429	3,523,920	637,707	8,685,086
*TOTAL	\$336,815,405	\$659,160,631	\$1,001,682,938	\$515,923,088	\$2,513,582,062

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

Industrial Exemption Assessed Value

October 1, 2008, lien date

County	State	County	School	Municipal	County	State	County	School	Municipal
Autauga	\$ 0	\$ 0	\$ 0	\$ 0	Escambia	\$ 2,294,160	\$ 0	\$ 0	\$ 0
Baldwin	19,502,000	19,502,000	0	18,020,780	Etowah	0	0	0	0
Barbour	493,120	493,120	493,120	493,120	Fayette	0	0	0	0
Bibb	572,840	572,840	0	444,520	Franklin	0	0	0	0
Blount	0	0	0	0	Geneva	0	0	0	0
Bullock	0	0	0	0	Greene	0	0	0	0
Butler	0	0	0	0	Hale	0	0	0	0
Calhoun	4,137,880	4,137,880	4,137,880	4,137,880	Henry	0	0	0	0
Chambers	5,360,920	5,360,920	5,360,920	2,022,760	Houston	0	0	0	0
Cherokee	0	0	0	0	Jackson	0	0	0	0
Chilton	0	0	0	0	Jefferson	0	0	0	0
Choctaw	0	0	0	0	Lamar	0	0	0	0
Clarke	0	0	0	0	Lauderdale	0	0	0	0
Clay	0	0	0	0	Lawrence	0	0	0	0
Cleburne	0	0	0	0	Lee	2,732,920	2,732,920	0	2,732,920
Coffee	0	0	0	0	Limestone	0	0	0	0
Colbert	0	0	0	0	Lowndes	0	0	0	0
Conecuh	0	0	0	0	Macon	0	0	0	0
Coosa	0	0	0	0	Madison	0	73,580	73,580	41,600
Covington	0	0	0	0	Marengo	3,258,580	3,258,580	0	2,005,278
Crenshaw	0	0	0	0	Marion	0	0	0	0
Cullman	0	0	0	0	Marshall	0	0	0	0
Dale	0	0	0	0	Mobile	0	0	0	0
Dallas	0	0	0	0	Monroe	0	0	0	0
DeKalb	0	0	0	0	Montgomery	25,705,240	25,705,240	25,705,240	21,863,320
Elmore	0	0	0	0	Morgan	0	0	0	0

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Perry	\$ 0	\$ 0	\$ 0	\$ 0
Pickens	0	0	0	0
Pike	3,676,800	3,676,800	3,676,800	3,045,540
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	\$67,734,460	\$65,513,880	\$39,447,540	\$54,807,718

Abatements Assessed Value (Ad Valorem)

October 1, 2008, lien date

County	State	County	School	Municipal	County	State	County	School	Municipal
Autauga	\$ 5,217,620	\$ 5,217,620	\$ 0	\$ 4,736,960	Etowah	\$ 37,856,720	\$ 37,856,720	\$ 0	\$ 34,426,000
Baldwin	4,153,900	4,153,900	0	2,726,460	Fayette	792,120	792,120	0	792,120
Barbour	1,279,660	1,279,660	0	841,740	Franklin	3,019,483	3,019,483	0	2,109,483
Bibb	0	0	0	0	Geneva	5,342,200	5,342,200	0	5,090,400
Blount	626,340	626,340	0	64,760	Greene	6,955,160	6,955,160	0	1,479,360
Bullock	0	0	0	0	Hale	7,162,540	7,162,540	0	0
Butler	21,702,920	21,702,920	0	21,702,920	Henry	414,260	414,260	0	414,260
Calhoun	46,432,420	46,432,420	0	46,151,940	Houston	13,308,780	13,308,780	0	9,655,160
Chambers	18,749,340	18,749,340	0	930,500	Jackson	17,981,960	17,981,960	0	17,331,320
Cherokee	19,927,600	19,927,600	0	19,927,600	Jefferson	156,905,110	156,905,110	0	154,295,996
Chilton	20,495,920	20,495,920	0	20,495,920	Lamar	7,752,540	7,752,540	0	7,752,540
Choctaw	11,939,120	11,939,120	0	0	Lauderdale	10,566,900	10,566,900	0	10,319,340
Clarke	24,279,800	24,279,800	0	12,048,720	Lawrence	10,038,080	10,038,080	0	0
Clay	3,141,940	3,141,940	0	3,141,940	Lee	119,167,100	119,167,100	0	118,540,320
Cleburne	0	0	0	0	Limestone	30,283,180	30,283,180	0	27,425,644
Coffee	15,543,380	15,543,380	0	11,011,580	Lowndes	4,983,500	4,441,920	0	305,940
Colbert	90,597,440	90,597,440	0	0	Macon	6,747,440	6,747,440	0	6,747,440
Conecuh	8,228,520	8,228,520	0	0	Madison	239,432,580	239,432,580	0	238,819,740
Coosa	1,128,320	1,128,320	0	0	Marengo	0	0	0	0
Covington	9,642,290	9,642,290	0	9,050,090	Marion	3,530,000	3,530,000	0	2,268,060
Crenshaw	29,358,860	29,358,860	0	25,335,760	Marshall	27,852,060	27,852,060	0	25,469,380
Cullman	58,373,200	58,373,200	0	36,306,120	Mobile	165,316,500	165,316,500	0	46,603,060
Dale	5,547,860	5,547,860	0	5,504,140	Monroe	13,703,820	13,703,820	0	2,472,880
Dallas	23,760,440	23,760,440	0	1,546,080	Montgomery	282,918,800	282,918,800	0	278,367,440
DeKalb	31,116,460	31,116,460	0	31,026,820	Morgan	298,157,400	298,157,400	0	134,044,380
Elmore	15,031,800	15,031,800	0	4,220,040	Perry	698,000	698,000	0	0
Escambia	8,226,580	8,226,580	0	7,542,120	Pickens	2,326,340	2,326,340	0	2,326,340

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 28,577,440	\$ 28,577,440	\$ 0	\$ 21,543,460
Randolph	2,104,520	2,104,520	0	2,104,520
Russell	11,910,160	11,910,160	0	13,315,640
St. Clair	48,382,900	48,382,900	0	27,034,200
Shelby	62,214,580	62,214,580	0	34,384,400
Sumter	5,553,600	5,553,600	0	415,280
Talladega	295,513,520	295,513,520	0	14,414,860
Tallapoosa	17,540,480	17,540,480	0	16,116,100
Tuscaloosa	264,078,700	264,078,700	0	40,425,380
Walker	5,964,412	5,964,412	0	2,960,595
Washington	38,954,260	38,954,260	0	0
Wilcox	2,636,120	2,636,120	0	0
Winston	2,942,820	2,942,820	0	2,458,620
Total	\$2,734,087,815	\$2,733,546,235	\$0	\$1,566,541,868

Office of the Ex-Officio Land Commissioner

Land Sales

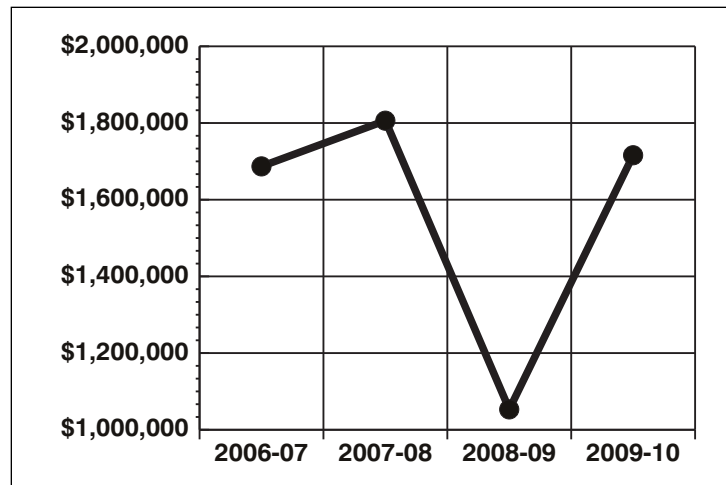
Fiscal Year	No. of Sales	Assessed Valuation	No. of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
2007	4,683	\$ 24,614,296	2,545	\$ 4,895,446.93	784	\$1,386,305.59	430	\$ 300,674.22
2008	8,635	\$ 75,024,681	3,384	\$ 5,938,912.87	743	\$1,150,655.55	668	\$ 655,554.23
2009	12,353	\$148,655,061	4,497	\$ 5,538,339.85	390	\$ 552,414.68	464	\$ 500,772.76
2010	16,807	\$175,362,109	8,692	\$ 4,319,711.25	279	\$ 359,574.94	711	\$1,356,467.17
TOTAL	42,478	\$423,656,147	19,118	\$20,692,410.90	2,196	\$3,448,950.76	2,273	\$2,813,468.38

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

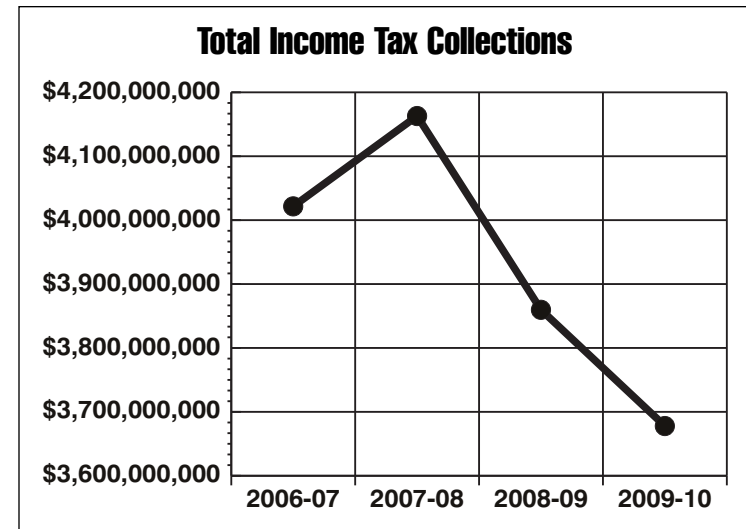
2007	\$1,686,979.81
2008	\$1,806,209.78
2009	\$1,053,187.44
2010	\$1,716,042.11



Income Tax Collections and Refunds

Income Tax Collections

	2006-07	2007-08	2008-09	2009-10
Individual Paid on Estimates	\$ 356,330,160.97	\$ 336,638,918.91	\$ 258,025,589.34	\$ 196,629,771.89
Withholding	\$2,649,881,853.04	\$2,724,207,425.84	\$2,644,904,213.30	\$2,677,359,186.61
S-Corp Shareholder Total	\$ 26,487,658.11	\$ 30,538,857.55	\$ 43,257,778.54	\$ 42,096,396.19
Collected as Additional Tax Due	\$ 479,059,758.96	\$ 517,077,342.63	\$ 375,850,180.36	\$ 29,817,078.56
Total Individual Gross	\$3,511,759,431.08	\$3,608,462,544.93	\$3,322,037,761.54	\$3,214,256,073.25
Total Corporate Gross	\$ 509,862,079.64	\$ 554,498,321.66	\$ 537,701,743.24	\$ 463,617,151.43
Total Income Tax Collections	\$4,021,621,510.72	\$4,162,960,866.59	\$3,859,739,504.78	\$3,677,873,224.68

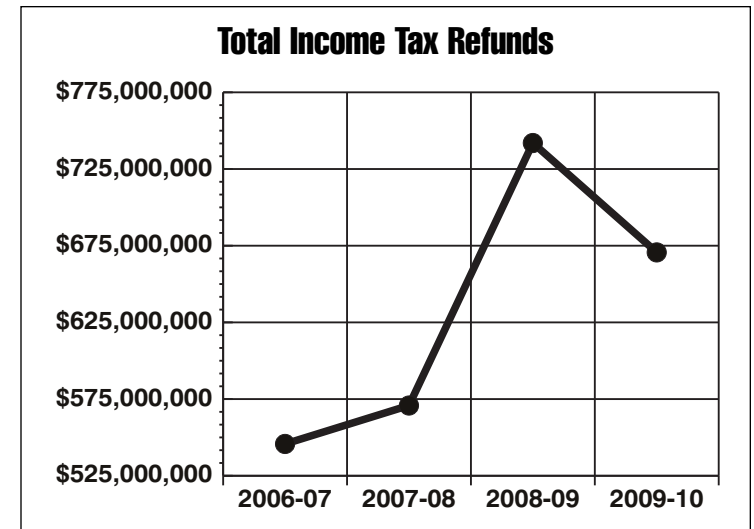


Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
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
2009-10	1,256,342	\$616,044,093	\$54,607,973	\$670,652,066

*FY 07, FY 08, FY 09, and FY 2010 refund totals are detailed as follows:

	FY 2007	FY 2008	FY 2009	FY 2010
Individual Refunds	1,209,389	1,240,832	1,306,976	1,253,082
Corporate Refunds	2,510	3,097	4,803	3,260



Alabama Individual Income Tax Facts

Return Data

(Based on Tax Year 2008)

Individual returns filed	1,924,593
Number filed electronically	1,278,552
Number of joint returns	786,452
Number with paid preparer signature	1,268,994
Adjusted gross income	\$86,676,124,543.15
Number of returns itemizing deductions	1,106,430
Total Alabama tax liability shown on returns	\$2,447,517,362.50
Number of returns with tax due at time of filing	419,588
Amount of tax due	\$240,217,368.82
Number of returns showing overpayments	1,279,649
Amount of overpayments	\$668,710,220.00

Consumer Use Tax Collections

Reported on Alabama Form 40 and 40A

Tax Year	No. of Returns	Collections
2000*	6,320	\$203,344
2001	6,540	\$219,276
2002	6,157	\$242,783
2003	6,447	\$271,348
2004	6,349	\$295,083
2005	6,132	\$282,142
2006	7,102	\$312,771
2007	7,457	\$348,872
2008	7,824	\$373,728

*First available on the 2000 tax year returns.

Voluntary Checkoffs Available on Alabama Returns

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

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

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

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

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

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

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

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

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

Alabama Alliance for the Mentally Ill provides support for local and

statewide advocacy groups devoted to eradicating mental illness and improving the quality of life for those who are mentally ill. (Available tax year 1997.)

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

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

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

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

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

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

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

Alabama Military Support Foundation promotes better relations between employers and National Guard/Reserve members. (Available tax year 2009.)

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

Contributions

FY 2010

Type of Contribution	No. of Returns	Amount
Alabama Arts Development (1982)	824	\$ 8,134
Alabama Nongame Wildlife Fund (1982)	1,050	12,990
Child Abuse Trust Fund (1983)	2,143	31,057
Alabama Aging Fund (1984)	1,088	11,402
Alabama Veterans' Program (1989)	1,505	24,949
Alabama Indian Children's Scholarship Fund (1990)	524	4,865
Penny Trust Fund (1990)	472	3,954
Foster Care Trust Fund (1992)	1,046	13,216
Mental Health Fund* (1997)	889	11,026
Neighbors Helping Neighbors Fund (1997)	642	6,793
Breast and Cervical Cancer Fund (2001)	1,608	21,517
4H Clubs (2003)	500	4,305
Organ Center Donor Awareness Fund (2006)	543	3,948
National Guard Foundation, Inc. (2006)	517	5,036
USA Mitchell Cancer Research Institute (2006)	1,570	20,185
Alternative Fuel Research Fund (2007)	482	3,326
Alabama Military Support Foundation (2009)	913	11,615
TOTAL	16,316	\$198,318.00

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

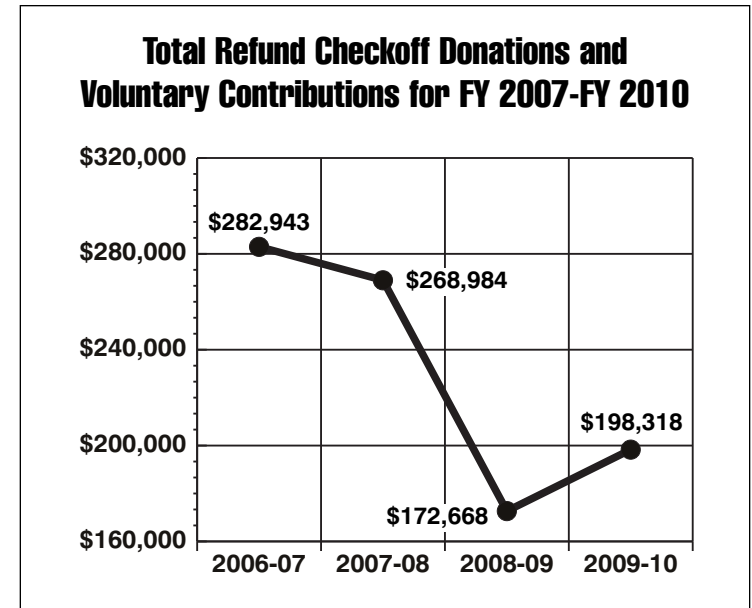
Checkoff donations yielding less than \$7,500 annually for three consecutive tax years will be repealed. (Reference: §40-18-140, Act 2006-503.)

Political Contribution Report*

FY 2010

Political Party	Contributions	Amount
Democratic	18,538	\$7,126.00
Republican	17,241	\$8,979.00

*Taxpayers filing Alabama individual income tax returns during fiscal year 2010 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.



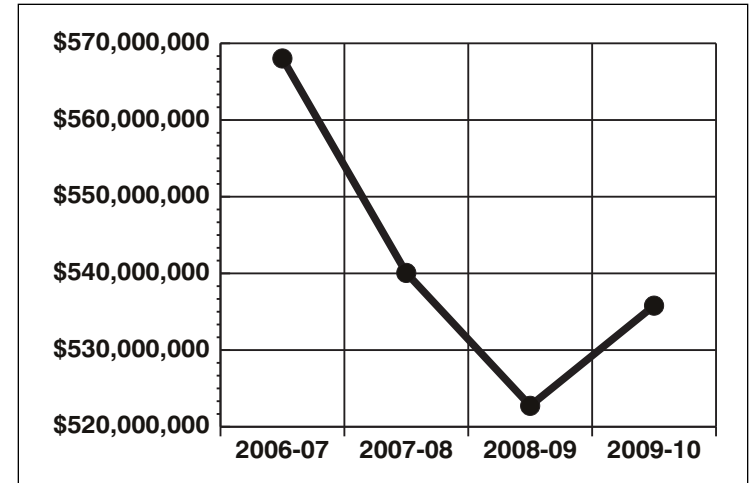
Estimated Fuel Tax by County

County	2006-07	2007-08	2008-09	2009-2010
Autauga	\$ 5,466,161.41	\$ 5,197,057.11	\$ 5,030,267.79	\$ 5,155,982.42
Baldwin	17,017,637.90	16,179,843.50	15,660,583.26	16,051,966.90
Barbour	2,765,174.45	2,629,042.30	2,544,668.36	2,608,263.79
Bibb	2,835,042.25	2,695,470.44	2,608,964.62	2,674,166.92
Blount	6,412,500.89	6,096,807.41	5,901,142.38	6,048,621.59
Bullock	1,036,656.40	985,620.83	953,989.27	977,831.02
Butler	2,812,889.05	2,674,407.86	2,588,578.00	2,653,270.81
Calhoun	16,513,226.46	15,700,264.71	15,196,395.61	15,576,178.43
Chambers	4,913,467.33	4,671,572.69	4,521,647.76	4,634,651.15
Cherokee	3,043,509.59	2,893,674.74	2,800,807.94	2,870,804.72
Chilton	5,085,012.67	4,834,672.69	4,679,513.38	4,796,462.09
Choctaw	2,233,497.52	2,123,540.33	2,055,389.48	2,106,757.03
Clarke	3,593,363.51	3,416,458.83	3,306,814.30	3,389,457.01
Clay	2,128,411.80	2,023,628.08	1,958,683.72	2,007,634.43
Cleburne	2,143,180.61	2,037,669.80	1,972,274.80	2,021,565.18
Coffee	6,016,583.35	5,720,381.27	5,536,796.89	5,675,170.51
Colbert	7,903,013.99	7,513,941.14	7,272,795.99	7,454,555.07
Conecuh	1,771,688.39	1,684,466.50	1,630,406.86	1,671,153.40
Coosa	1,606,391.40	1,527,307.23	1,478,291.31	1,515,236.24
Covington	5,381,524.80	5,116,587.25	4,952,380.45	5,076,148.55
Crenshaw	1,653,537.97	1,572,132.73	1,521,678.22	1,559,707.45
Cullman	10,760,777.48	10,231,014.23	9,902,669.96	10,150,153.91
Dale	6,585,182.29	6,260,987.54	6,060,053.47	6,211,504.13
Dallas	5,639,978.86	5,362,317.37	5,190,224.35	5,319,936.56
DeKalb	8,024,572.61	7,629,515.31	7,384,661.03	7,569,215.81
Elmore	7,383,833.74	7,020,320.63	6,795,017.25	6,964,835.87
Escambia	5,003,216.22	4,756,903.15	4,604,239.71	4,719,307.20

County	2006-07	2007-08	2008-09	2009-2010
Etowah	\$ 14,068,989.47	\$ 13,376,359.82	\$ 12,947,071.87	\$ 13,270,640.41
Fayette	2,689,626.34	2,557,213.49	2,475,144.76	2,537,002.68
Franklin	4,206,836.89	3,999,730.33	3,871,366.86	3,968,118.66
Geneva	3,669,479.65	3,488,827.70	3,376,860.64	3,461,253.92
Greene	1,153,670.77	1,096,874.47	1,061,672.44	1,088,205.37
Hale	1,835,875.89	1,745,493.98	1,689,475.79	1,731,698.56
Henry	2,343,695.52	2,228,313.17	2,156,799.84	2,210,701.81
Houston	11,887,750.79	11,302,505.58	10,939,773.91	11,213,176.78
Jackson	7,463,358.07	7,095,929.90	6,868,199.99	7,039,847.56
Jefferson	85,433,552.31	81,227,577.75	78,620,738.50	80,585,599.56
Lamar	2,315,293.97	2,201,309.86	2,130,663.15	2,183,911.92
Lauderdale	12,074,632.96	11,480,187.36	11,111,753.34	11,389,454.27
Lawrence	4,635,700.22	4,407,480.32	4,266,030.91	4,372,646.01
Lee	12,175,174.43	11,575,779.08	11,204,277.24	11,484,290.48
Limestone	8,480,701.42	8,063,188.47	7,804,416.31	7,999,461.46
Lowndes	1,529,139.20	1,453,858.23	1,407,199.51	1,442,367.73
Macon	2,597,037.30	2,469,182.70	2,389,939.14	2,449,667.63
Madison	36,282,406.07	34,496,188.91	33,389,101.62	34,223,549.97
Marengo	2,916,270.67	2,772,699.91	2,683,715.56	2,750,786.01
Marion	4,277,840.75	4,067,238.61	3,939,708.59	4,035,093.38
Marshall	11,581,582.14	11,011,409.90	10,658,020.37	10,924,381.76
Mobile	47,018,758.22	44,703,980.30	43,269,294.03	44,350,664.57
Monroe	3,217,327.05	3,058,935.00	2,960,764.50	3,034,758.85
Montgomery	27,508,032.67	26,153,786.21	25,314,431.92	25,947,081.04
Morgan	15,408,974.38	14,650,376.00	14,180,201.02	14,534,587.47
Perry	1,262,732.70	1,200,567.18	1,162,037.34	1,191,078.55
Pickens	2,658,952.67	2,528,049.92	2,446,917.13	2,508,069.60

ALABAMA DEPARTMENT OF REVENUE

County	2006-07	2007-08	2008-09	2009-2010
Pike	\$ 3,695,609.07	\$ 3,513,670.74	\$ 3,400,906.40	\$ 3,485,900.62
Randolph	3,036,125.19	2,886,653.88	2,794,012.40	2,863,839.35
Russell	6,308,551.24	5,997,975.30	5,805,482.08	5,950,570.59
St. Clair	8,357,438.72	7,945,994.11	7,690,983.06	7,883,193.33
Shelby	16,580,254.11	15,763,992.52	15,258,078.20	15,639,402.58
Sumter	1,668,874.80	1,586,714.52	1,535,792.04	1,574,174.00
Talladega	9,845,111.66	9,360,427.50	9,060,023.00	9,286,447.82
Tallapoosa	5,305,408.66	5,044,218.37	4,882,334.11	5,004,351.64
Tuscaloosa	18,963,711.79	18,030,110.33	17,451,469.42	17,887,610.23
Walker	10,201,267.04	9,699,049.01	9,387,777.12	9,622,393.05
Washington	2,708,939.39	2,575,575.74	2,492,917.71	2,555,219.80
Wilcox	1,477,448.39	1,404,712.20	1,359,630.73	1,393,610.13
Winston	3,458,740.18	3,288,463.14	3,182,926.38	3,262,472.93
*TOTAL	\$568,030,905.72	\$540,066,207.13	\$522,733,845.07	\$535,797,820.26



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

Estimated Fuel Gallonage Sold by County

County	Gasoline 2008-09	Gasoline 2009-10	Motor Fuels 2008-09	Motor Fuels 2009-10
Autauga	24,249,503	24,660,426	6,054,460	6,370,075
Baldwin	75,495,257	76,774,572	18,849,169	19,831,765
Barbour	12,267,129	12,475,003	3,062,778	3,222,438
Bibb	12,577,083	12,790,210	3,140,165	3,303,860
Blount	28,447,744	28,929,809	7,102,649	7,472,906
Bullock	4,598,913	4,676,845	1,148,227	1,208,083
Butler	12,478,805	12,690,266	3,115,628	3,278,043
Calhoun	73,257,539	74,498,935	18,290,470	19,243,942
Chambers	21,797,589	22,166,963	5,442,282	5,725,984
Cherokee	13,501,906	13,730,704	3,371,069	3,546,801
Chilton	22,558,615	22,940,885	5,632,289	5,925,897
Choctaw	9,908,453	10,076,358	2,473,879	2,602,841
Clarke	15,941,220	16,211,354	3,980,101	4,187,581
Clay	9,442,262	9,602,267	2,357,483	2,480,377
Cleburne	9,507,781	9,668,896	2,373,841	2,497,588
Coffee	26,691,337	27,143,638	6,664,121	7,011,518
Colbert	35,060,099	35,654,215	8,753,579	9,209,899
Conecuh	7,859,732	7,992,920	1,962,367	2,064,664
Coosa	7,126,426	7,247,187	1,779,280	1,872,033
Covington	23,874,030	24,278,591	5,960,714	6,271,442
Crenshaw	7,335,582	7,459,888	1,831,501	1,926,976
Cullman	47,737,980	48,546,930	11,918,911	12,540,237
Dale	29,213,809	29,708,856	7,293,916	7,674,143
Dallas	25,020,608	25,444,598	6,246,984	6,572,636
DeKalb	35,599,369	36,202,623	8,888,221	9,351,559
Elmore	32,756,863	33,311,948	8,178,522	8,604,864

County	Gasoline 2008-09	Gasoline 2009-10	Motor Fuels 2008-09	Motor Fuels 2009-10
Escambia	22,195,742	22,571,863	5,541,690	5,830,575
Etowah	62,414,184	63,471,831	15,583,171	16,395,513
Fayette	11,931,975	12,134,170	2,979,099	3,134,397
Franklin	18,662,768	18,979,021	4,659,600	4,902,502
Geneva	16,278,893	16,554,749	4,064,409	4,276,284
Greene	5,118,024	5,204,752	1,277,835	1,344,448
Hale	8,144,487	8,282,500	2,033,463	2,139,466
Henry	10,397,324	10,573,513	2,595,937	2,731,262
Houston	52,737,566	53,631,237	13,167,175	13,853,573
Jackson	33,109,656	33,670,720	8,266,605	8,697,539
Jefferson	379,008,417	385,430,953	94,628,378	99,561,300
Lamar	10,271,326	10,445,381	2,564,479	2,698,163
Lauderdale	53,566,630	54,474,351	13,374,171	14,071,359
Lawrence	20,565,332	20,913,825	5,134,620	5,402,284
Lee	54,012,662	54,927,941	13,485,533	14,188,526
Limestone	37,622,891	38,260,435	9,393,441	9,883,115
Lowndes	6,783,712	6,898,666	1,693,714	1,782,006
Macon	11,521,223	11,716,457	2,876,545	3,026,497
Madison	160,959,447	163,687,006	40,187,317	42,282,258
Marengo	12,937,436	13,156,669	3,230,136	3,398,521
Marion	18,977,762	19,299,352	4,738,245	4,985,247
Marshall	51,379,312	52,249,966	12,828,055	13,496,774
Mobile	208,589,069	212,123,742	52,079,174	54,794,031
Monroe	14,273,011	14,514,876	3,563,593	3,749,361
Montgomery	122,033,740	124,101,679	30,468,597	32,056,908
Morgan	68,358,752	69,517,134	17,067,372	17,957,085

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2008-09	Gasoline 2009-10	Motor Fuels 2008-09	Motor Fuels 2009-10
Perry	5,601,854	5,696,781	1,398,635	1,471,545
Pickens	11,795,898	11,995,787	2,945,124	3,098,651
Pike	16,394,811	16,672,631	4,093,351	4,306,735
Randolph	13,469,146	13,697,389	3,362,890	3,538,195
Russell	27,986,593	28,460,843	6,987,512	7,351,767
St. Clair	37,076,061	37,704,338	9,256,912	9,739,469
Shelby	73,554,894	74,801,328	18,364,712	19,322,053
Sumter	7,403,620	7,529,079	1,848,488	1,944,849
Talladega	43,675,817	44,415,931	10,904,696	11,473,152
Tallapoosa	23,536,356	23,935,195	5,876,406	6,182,739
Tuscaloosa	84,128,615	85,554,227	21,004,690	22,099,652
Walker	45,255,827	46,022,716	11,299,183	11,888,203
Washington	12,017,654	12,221,300	3,000,490	3,156,904
Wilcox	6,554,396	6,665,465	1,636,459	1,721,767
Winston	15,343,991	15,604,004	3,830,989	4,030,696
*TOTAL	2,519,952,509	2,562,654,691	629,165,492	661,963,525

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

Motor Vehicle Fees

	2006-07	2007-08	2008-09	2009-10
IRP Fees ¹	\$ 35,184,655	\$ 31,578,617	\$ 31,216,457	\$ 31,019,079
Motor Vehicle Title Fees	\$ 22,773,753	\$ 22,197,458	\$ 19,492,648	\$ 19,998,562
Salvage (Rebuilt) Vehicle Inspection Fees ²	\$ 1,041,120	\$ 946,628	\$ 961,275	\$ 1,011,090
Registration Section				
MLI Reinstatement Fee ³	\$ 1,137,700	\$ 1,261,951	\$ 1,478,603	\$ 1,691,730
Miscellaneous Tags ⁴	\$ 218,907	\$ 237,899	\$ 205,951	\$ 220,794
Subtotal	\$ 60,356,135	\$ 56,222,553	\$ 53,354,934	\$ 53,941,255
Registration Fees Collected through County Agents ⁵	\$176,928,514	\$191,626,342	\$172,843,920	\$182,362,784
International Fuel Tax Agreement Collections	\$ 15,815,307	\$ 16,975,141	\$ 13,995,558	\$ 11,604,887
International Fuel Tax Agreement Decal Fees ⁶	\$ 610,215	\$ 741,262	\$ 614,295	\$ 592,909
TOTAL	\$253,710,171	\$265,565,298	\$240,808,706	\$248,501,835

¹ Net collections.

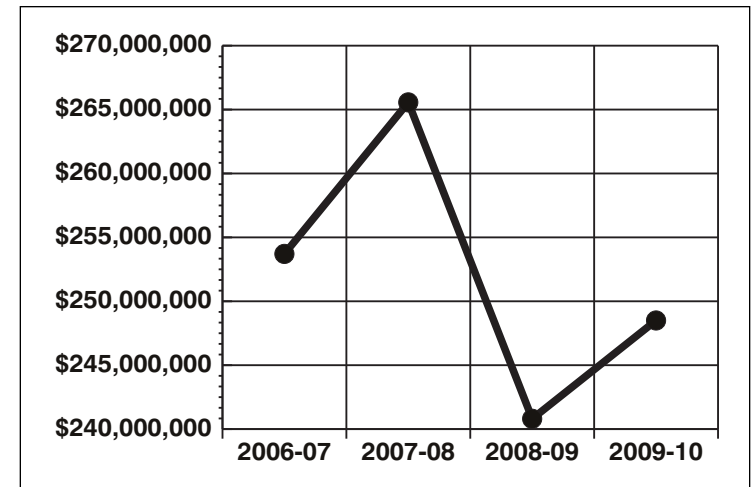
² Collected by the Investigations Division; all other categories, with the exception of the registration fees which are collected through county agents, are collected by the Motor Vehicle Division.

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*.

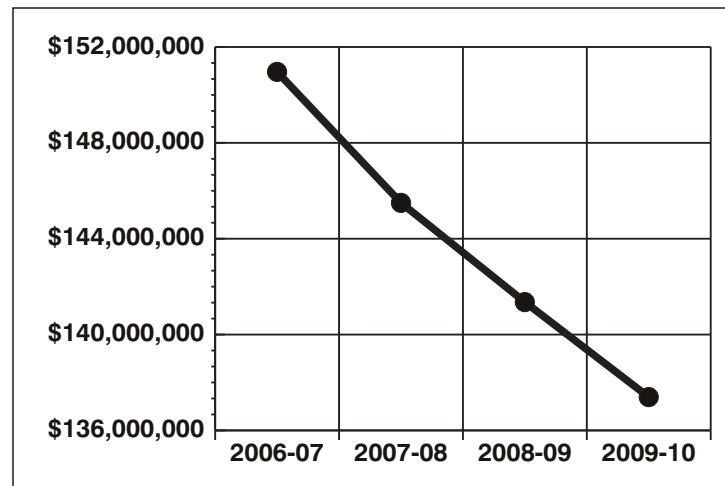
⁶ Includes IFTA decal refunds



Tobacco Products and Utility Gross Receipts Tax

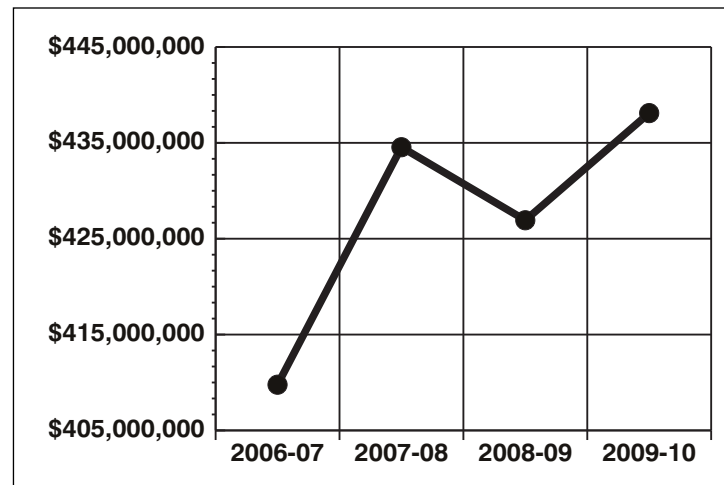
Tobacco Products

2006-07	\$150,963,388.57
2007-08	\$145,498,353.32
2008-09	\$141,356,686.74
2009-10	\$137,392,398.41



Utility Gross Receipts

2006-07	\$409,774,591.75
2007-08	\$434,549,560.72
2008-09	\$426,928,670.33
2009-10	\$438,108,166.09



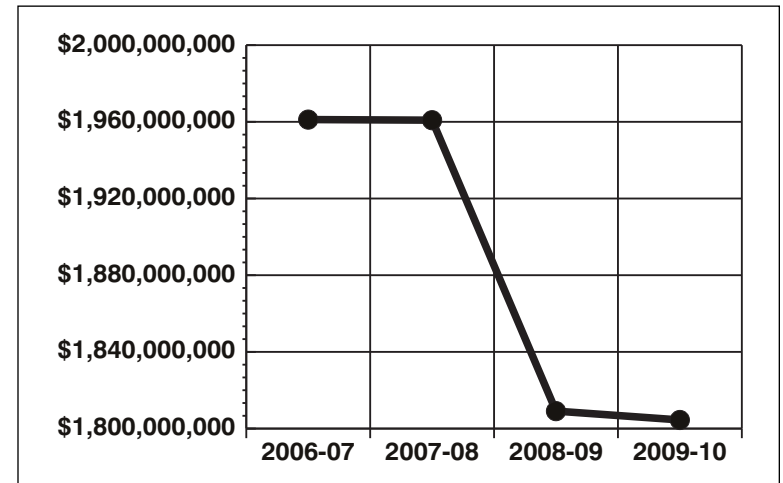
State Sales Tax Collections

County	2006-07	2007-08	2008-09	2009-10
Autauga	\$ 5,502,212.11	\$ 5,379,704.08	\$ 4,889,444.46	\$ 5,044,825.97
Baldwin	47,281,263.04	46,735,097.05	42,311,940.95	40,259,774.34
Barbour	2,254,582.16	2,415,226.48	2,171,525.01	2,300,012.21
Bibb	1,920,422.77	1,747,899.25	1,373,156.24	1,298,320.82
Blount	10,949,117.55	11,772,027.89	9,952,860.87	10,709,891.33
Bullock	1,073,171.65	1,087,094.89	1,066,889.66	1,025,822.64
Butler	2,317,026.73	2,369,609.30	2,183,285.20	2,192,061.76
Calhoun	24,126,709.42	23,765,351.19	21,368,774.71	21,400,231.92
Chambers	4,971,552.44	4,811,944.12	4,299,742.89	4,178,222.33
Cherokee	3,171,649.90	2,865,884.29	2,394,665.35	2,557,709.42
Chilton	6,358,394.78	6,572,547.01	5,603,337.50	5,595,732.95
Choctaw	1,896,508.94	1,815,884.78	1,730,678.23	1,773,762.16
Clarke	5,297,334.62	5,724,434.39	5,244,324.85	5,789,342.10
Clay	1,904,056.85	1,562,919.17	1,281,836.78	1,210,205.47
Cleburne	3,528,926.04	3,386,706.82	2,942,706.25	2,701,046.34
Coffee	9,037,946.59	8,413,774.56	7,768,539.61	8,220,150.52
Colbert	14,913,223.67	15,473,530.92	14,228,267.39	14,716,539.77
Conecuh	1,265,546.24	1,502,212.58	1,348,196.31	1,549,690.65
Coosa	746,056.34	646,304.84	642,504.88	679,505.77
Covington	7,762,296.27	7,866,439.42	7,354,228.63	7,406,591.67
Crenshaw	2,137,586.29	2,282,010.85	2,069,012.20	2,001,368.73
Cullman	16,715,881.99	15,657,950.18	39,081,474.94	42,502,974.42
Dale	5,894,467.17	5,902,104.71	5,630,714.93	5,993,713.76
Dallas	5,231,372.10	4,988,421.26	4,454,536.63	4,515,701.13
DeKalb	9,823,763.38	10,001,070.93	9,469,600.13	10,129,954.46
Elmore	8,028,473.14	8,809,576.47	9,782,503.46	10,069,248.60
Escambia	9,588,935.08	8,474,745.61	6,976,869.34	6,690,225.74

County	2006-07	2007-08	2008-09	2009-10
Etowah	\$ 18,094,939.52	\$ 17,486,068.22	\$ 15,553,479.56	\$ 14,884,749.27
Fayette	2,106,634.08	2,112,213.39	1,997,940.84	2,191,552.77
Franklin	3,172,124.06	3,095,137.67	2,900,785.64	2,990,724.50
Geneva	5,647,269.28	6,265,101.72	6,473,860.31	6,206,912.29
Greene	597,454.39	590,036.42	610,034.14	590,859.96
Hale	1,445,114.40	1,346,043.73	1,271,417.36	1,206,242.21
Henry	4,102,909.59	4,256,297.81	3,709,751.51	2,935,288.53
Houston	35,421,622.75	34,222,984.79	30,984,229.59	30,621,021.06
Jackson	7,015,230.89	7,240,647.55	6,291,276.16	6,689,204.71
Jefferson	294,936,131.62	303,718,948.89	258,726,412.26	250,571,284.98
Lamar	2,627,696.76	2,534,762.68	2,130,331.38	1,743,449.42
Lauderdale	17,732,752.37	19,461,450.36	20,596,976.94	20,388,002.24
Lawrence	2,233,837.36	2,185,677.14	2,014,186.35	1,955,781.58
Lee	25,156,386.80	25,580,230.87	22,791,666.23	23,638,801.70
Limestone	14,668,615.18	14,550,158.74	13,908,782.70	15,378,837.39
Lowndes	861,183.64	815,754.39	817,194.49	833,428.18
Macon	1,568,646.36	1,435,581.62	1,676,078.34	1,626,722.29
Madison	95,094,405.94	100,339,566.09	97,693,780.64	102,509,506.92
Marengo	2,430,722.75	2,196,872.69	1,981,379.28	2,111,507.09
Marion	4,454,410.85	4,376,148.44	3,876,864.59	3,621,942.02
Marshall	21,888,117.45	21,937,849.85	19,818,012.33	20,133,576.05
Mobile	132,904,026.81	137,846,562.45	125,094,167.93	128,374,401.65
Monroe	4,450,420.44	4,592,528.89	3,766,332.78	3,690,752.94
Montgomery	77,609,718.36	72,830,272.44	65,189,045.07	65,904,428.51
Morgan	27,333,889.56	27,439,944.57	23,856,430.07	23,916,235.24
Perry	821,391.85	867,296.14	781,707.31	874,190.95
Pickens	1,695,688.67	1,630,870.03	1,595,079.82	1,489,839.58

ALABAMA DEPARTMENT OF REVENUE

County	2006-07	2007-08	2008-09	2009-10
Pike	\$ 10,554,029.42	\$ 9,586,921.64	\$ 9,161,251.99	\$ 9,222,207.19
Randolph	3,013,736.54	2,989,668.56	2,877,459.74	2,776,389.19
Russell	7,648,232.59	7,801,221.19	7,879,901.73	7,689,881.00
St. Clair	7,286,455.77	7,141,669.13	6,030,486.65	5,465,775.45
Shelby	53,910,232.47	51,691,442.92	48,326,207.29	47,920,498.03
Sumter	1,237,725.36	1,197,729.92	1,151,932.61	1,110,937.13
Talladega	13,733,780.66	15,632,888.44	11,451,145.47	11,850,080.92
Tallapoosa	7,739,307.59	7,315,713.32	6,873,716.41	6,199,587.13
Tuscaloosa	47,323,037.60	48,238,364.42	44,354,148.12	43,984,409.46
Walker	17,608,932.24	19,037,253.88	17,210,641.62	16,813,989.84
Washington	1,352,361.82	1,593,785.60	1,775,467.51	1,487,478.40
Wilcox	1,121,725.20	1,111,994.46	1,062,337.73	986,455.26
Winston	8,297,612.00	8,186,241.06	7,649,014.88	7,045,970.91
Out-of-State	760,584,847.46	746,354,066.02	689,578,917.74	682,355,564.62
TOTAL	\$1,961,181,835.71	\$1,960,864,441.18	\$1,809,111,450.51	\$1,804,501,095.54



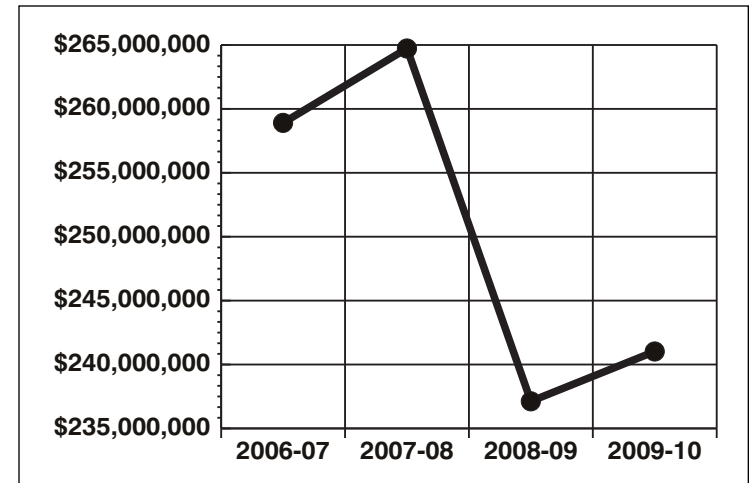
State Use Tax Collections

County	2006-07	2007-08	2008-09	2009-10
Autauga	\$ 220,222.07	\$ 191,091.06	\$ 166,135.82	\$ 95,910.80
Baldwin	1,590,721.83	1,573,707.04	1,502,211.79	1,450,426.46
Barbour	181,004.89	231,813.89	269,236.88	188,834.46
Bibb	28,445.24	26,321.05	40,042.11	13,579.88
Blount	97,590.84	130,899.23	151,146.30	129,065.29
Bullock	74,018.40	54,904.83	47,072.81	51,464.41
Butler	53,545.33	45,976.66	48,159.81	115,629.02
Calhoun	1,235,244.38	1,028,250.73	1,180,309.19	1,098,386.72
Chambers	739,185.68	556,689.55	338,527.87	200,171.05
Cherokee	80,574.60	91,095.88	69,565.09	59,438.73
Chilton	464,612.07	385,901.69	237,418.11	231,816.77
Choctaw	485,610.86	355,483.16	327,153.75	291,204.93
Clarke	221,523.66	226,977.77	156,733.32	319,306.26
Clay	275,043.55	165,878.59	62,838.78	100,403.04
Cleburne	53,560.72	165,018.44	252,122.56	191,392.09
Coffee	82,068.50	90,316.61	98,362.79	100,779.36
Colbert	782,499.38	869,097.00	729,381.87	934,228.83
Conecuh	19,914.86	14,932.17	10,200.60	71,659.29
Coosa	23,181.55	106,358.40	55,913.71	99,113.44
Covington	687,451.54	492,677.57	1,507,007.37	939,308.16
Crenshaw	55,178.13	45,609.17	42,135.80	54,650.85
Cullman	859,002.75	720,702.83	882,673.32	961,392.74
Dale	372,193.49	333,511.61	504,136.22	496,903.07
Dallas	281,360.03	268,922.89	193,574.78	172,500.59
DeKalb	584,928.60	499,835.10	264,900.17	268,655.01
Elmore	354,560.58	449,021.69	519,420.99	324,985.42
Escambia	655,507.43	1,069,223.81	344,232.01	368,658.37

County	2006-07	2007-08	2008-09	2009-10
Etowah	\$ 650,017.55	\$ 555,550.82	\$ 525,417.05	\$ 510,785.37
Fayette	30,164.22	35,557.37	32,120.13	22,674.62
Franklin	226,912.22	219,056.62	191,321.29	243,306.49
Geneva	64,192.00	81,346.66	43,392.39	60,965.02
Greene	5,939.46	15,359.29	16,578.88	23,779.25
Hale	116,975.01	70,006.06	6,778.38	7,301.30
Henry	22,962.21	18,131.44	16,644.48	18,251.94
Houston	2,174,485.74	2,234,070.41	1,828,702.60	1,285,662.51
Jackson	853,863.63	591,177.81	282,675.16	257,359.02
Jefferson	20,461,516.35	21,885,960.90	17,892,858.47	17,259,680.79
Lamar	196,234.75	226,919.24	147,066.59	128,984.34
Lauderdale	416,582.93	377,045.15	364,497.88	428,723.32
Lawrence	36,964.13	35,020.67	31,641.25	83,438.31
Lee	2,240,999.50	1,745,536.09	1,357,432.50	1,670,941.20
Limestone	358,655.37	508,689.21	568,427.65	520,678.60
Lowndes	8,166.95	22,790.21	37,022.41	11,525.54
Macon	23,842.75	68,963.71	74,310.94	111,949.28
Madison	6,620,396.48	7,478,882.53	7,124,919.59	6,964,507.83
Marengo	106,738.48	54,192.67	39,971.55	40,523.75
Marion	123,000.26	131,419.14	106,574.22	103,241.92
Marshall	524,203.22	358,825.82	332,793.36	341,364.24
Mobile	6,141,344.66	6,965,178.35	5,835,057.18	6,142,002.86
Monroe	564,327.98	602,031.54	316,303.44	241,621.20
Montgomery	5,700,374.99	4,001,363.40	3,681,966.03	4,225,816.07
Morgan	2,836,781.53	2,980,049.02	2,209,374.71	2,708,521.97
Perry	40,110.15	55,726.90	53,074.10	48,388.63
Pickens	99,069.23	65,075.39	45,298.03	41,318.95

ALABAMA DEPARTMENT OF REVENUE

County	2006-07	2007-08	2008-09	2009-10
Pike	\$ 288,120.35	\$ 253,915.38	\$ 320,086.99	\$ 355,477.79
Randolph	38,551.67	29,434.55	30,662.04	31,521.70
Russell	335,132.67	323,166.02	280,360.44	229,034.16
St. Clair	641,610.24	510,468.97	630,658.55	455,465.20
Shelby	1,972,667.58	1,669,077.15	1,442,257.98	1,328,066.31
Sumter	70,145.33	58,813.44	58,920.10	46,976.94
Talladega	1,258,287.85	924,290.98	718,382.79	597,076.27
Tallapoosa	167,138.18	155,246.75	444,073.48	345,312.21
Tuscaloosa	5,123,847.02	5,454,865.98	4,255,700.26	4,035,406.96
Walker	993,133.30	862,386.00	1,131,747.18	841,460.74
Washington	562,877.01	842,694.61	1,143,037.86	615,976.27
Wilcox	11,953.11	17,426.75	7,792.08	7,876.53
Winston	190,594.42	120,109.48	93,435.03	114,329.15
Out-of-State		16.70	4,130.92	20,669.20
CU*				
Out-of-State	38,384,867.49	38,979,562.60	33,196,325.79	36,268,490.61
SU**				
Out of State	147,667,785.04	152,953,094.97	140,203,854.12	142,896,720.70
TOTAL	\$258,910,283.97	\$264,728,715.17	\$237,124,259.69	\$241,023,040.10



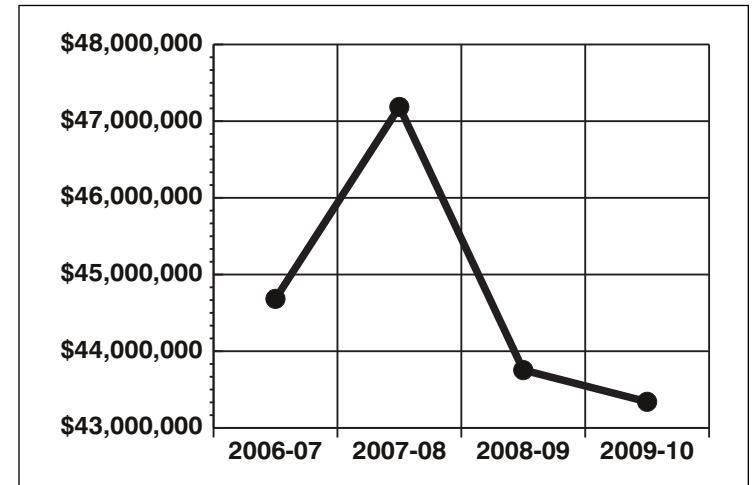
State Lodgings Tax

County	2006-07	2007-08	2008-09	2009-10
Autauga	\$ 174,555.21	\$ 149,903.76	\$ 128,170.90	\$ 125,797.54
Baldwin	11,065,226.31	11,409,491.86	10,689,574.90	9,361,134.05
Barbour	171,129.12	168,894.77	164,279.49	202,003.80
Bibb	12,197.63	9,948.87	10,957.46	9,286.92
Blount*	43,914.74	44,132.93	40,594.09	32,808.72
Bullock	6,489.85	5,118.93	4,489.63	5,093.93
Butler	184,844.37	183,526.37	167,293.99	179,468.97
Calhoun	824,256.42	853,753.36	780,515.64	778,436.78
Chambers	75,178.71	79,403.77	90,896.96	111,937.16
Cherokee*	69,846.45	71,648.10	92,763.45	86,152.04
Chilton	149,752.82	135,637.79	121,300.81	116,369.27
Choctaw	16,866.87	18,650.98	24,854.19	23,067.45
Clarke	156,061.20	172,495.66	124,440.47	125,617.76
Clay	2,758.75	2,127.82	8,858.29	5,340.83
Cleburne	44,718.37	46,502.30	46,188.68	44,536.93
Coffee	193,110.40	230,599.98	260,967.14	271,085.04
Colbert*	302,644.45	320,028.61	284,276.49	231,503.39
Conecuh	72,985.28	82,649.35	66,972.30	71,505.44
Coosa	11,899.56	11,709.27	11,202.67	11,607.90
Covington	127,388.39	124,913.25	141,898.17	138,986.65
Crenshaw	35,083.81	20,460.94	17,009.28	14,965.95
Cullman*	457,827.63	476,845.89	433,493.75	427,637.02
Dale	147,397.57	133,078.90	128,112.79	119,095.07
Dallas	251,894.75	249,264.58	246,103.26	244,367.11
DeKalb*	345,303.79	334,505.28	319,594.66	339,872.07
Elmore	503,451.17	568,464.30	490,557.10	518,911.26
Escambia	141,131.59	186,351.78	163,789.97	182,588.05

County	2006-07	2007-08	2008-09	2009-10
Etowah*	\$ 637,761.70	\$ 647,208.00	\$ 618,242.21	\$ 571,847.32
Fayette	11,576.34	11,908.24	11,846.45	8,889.96
Franklin*	63,940.28	67,301.66	64,491.48	74,187.48
Geneva	16,601.24	13,411.24	12,802.39	12,826.82
Greene	9,006.90	4,979.67	24,744.35	20,047.05
Hale	3,988.73	5,305.51	3,904.10	4,484.88
Henry	15,901.71	17,632.22	15,409.26	19,849.23
Houston	998,854.62	1,007,195.37	1,007,882.33	1,048,809.95
Jackson*	179,891.27	184,086.82	179,887.21	201,158.63
Jefferson	7,863,186.39	8,007,819.64	6,957,969.69	6,970,295.07
Lamar	3,795.64	4,061.37	3,984.66	2,903.12
Lauderdale*	598,953.12	702,537.42	682,641.78	707,093.60
Lawrence*	80,605.57	80,586.37	67,411.72	63,255.66
Lee	1,196,366.63	1,358,920.87	1,167,578.45	1,164,608.59
Limestone*	385,046.02	385,168.86	375,206.78	392,304.08
Lowndes	0.00	0.00	0.00	37.24
Macon	78,695.43	68,237.43	75,319.30	147,200.73
Madison*	4,166,861.94	4,723,067.96	4,628,869.12	4,658,870.80
Marengo	154,178.70	207,831.84	175,278.59	163,205.21
Marion*	80,401.89	76,271.91	105,369.04	86,576.29
Marshall*	483,522.55	530,534.48	542,000.88	580,247.68
Mobile	3,903,041.27	4,382,984.76	3,912,156.45	4,626,479.57
Monroe	108,199.74	124,631.64	99,611.62	118,795.74
Montgomery	2,639,541.64	2,662,768.92	2,538,356.33	2,594,385.47
Morgan*	855,914.13	944,432.56	832,360.65	784,912.80
Perry	10,044.57	9,704.08	9,395.09	7,756.44
Pickens	12,994.37	11,953.42	7,974.36	11,992.18

ALABAMA DEPARTMENT OF REVENUE

County	2006-07	2007-08	2008-09	2009-10
Pike	\$ 253,747.91	\$ 252,826.84	\$ 239,705.03	\$ 246,185.96
Randolph	33,387.88	30,440.63	25,291.10	27,921.56
Russell	207,180.88	200,248.21	304,346.79	294,482.83
St. Clair	293,286.42	330,619.90	268,326.63	259,608.38
Shelby	1,417,476.62	1,531,781.47	1,305,944.82	1,189,634.99
Sumter	64,042.57	64,514.40	56,917.49	58,808.52
Talladega	348,516.39	317,476.64	304,723.24	301,331.83
Tallapoosa	182,231.68	184,078.78	222,737.82	201,511.37
Tuscaloosa	1,446,322.04	1,577,529.40	1,522,714.88	1,618,689.57
Walker	210,296.12	268,901.49	232,225.77	229,871.82
Washington	2,358.19	4,672.47	4,457.59	7,672.01
Wilcox	35,116.91	37,865.52	30,585.43	31,376.39
Winston*	41,880.97	54,340.14	47,493.55	48,291.78
Out-of-State	1,019.83	0.00	9,262.82	3,157.15
Total	\$44,683,652.01	\$47,185,947.55	\$43,754,583.78	\$43,340,742.85



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

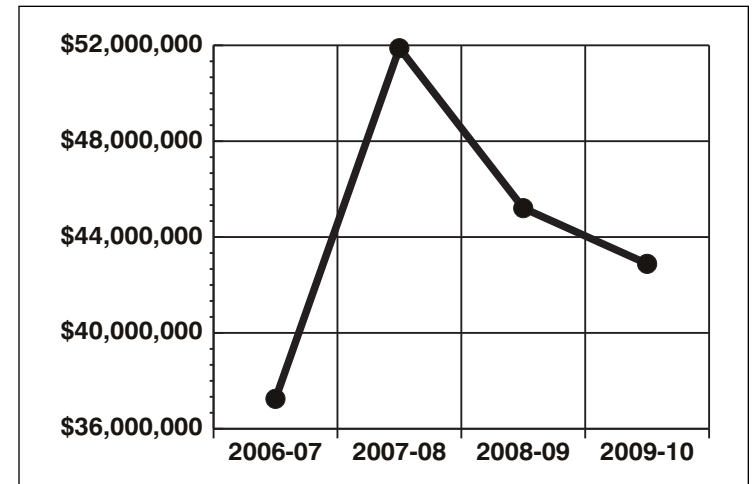
County Sales, Use and Lodgings Taxes Collected by the State

County	2006-07	2007-08	2008-09	2009-10
Autauga*	\$ 8,313.66	\$ 18,181.30	\$ 7,516.66	\$ 15,738.60
Baldwin*	83,612.65	61,384.07	60,134.88	89,542.69
Baldwin Co. District Lodgings	4,648,275.79	4,770,848.40	4,447,423.42	3,666,692.41
Barbour*	3,737.27	1,395.73	1,044.77	754.17
Blount*	2.39	0.00	0.00	104.28
Bullock	0.00	1,581.63	0.00	905,505.10
Bullock Lodgings	8,518.38	5,862.22	4,489.63	5,012.57
Butler	2,022,386.73	2,735,674.02	2,641,074.62	2,679,629.80
Calhoun*	0.00	(0.01)	47.57	0.00
Chambers*	907.28	554.00	732.80	43.97
Chambers ²			111.00	0.00
Chambers Lodgings*	0.00	0.00	0.00	0.00
Cherokee*	4,191,026.21	4,132,986.61	982,455.91	30,047.46
Cherokee Lodgings*	69,145.12	74,351.88	25,203.21	0.14
Chilton*	0.00	0.00	0.00	431.26
Chilton Lodgings	191,181.18	170,674.16	155,642.85	134,572.58
Cleburne*		493.98	0.00	0.00
Cleburne Lodgings*	62,478.36	66,892.89	67,687.10	47,666.54
Coffee*	3,821.49	9,650.12	3,434.24	4,653.38
Colbert*	758.53	479.92	200.49	2,105.55
Conecuh*	0.00	0.00	47.97	0.00
Coosa	362,656.31	326,098.16	497,550.48	761,730.46
Coosa Lodgings	17,907.12	17,601.64	16,846.05	17,335.98
Covington*	22,613.83	1,663.00	481.40	2,816.72
Crenshaw	2,092,889.91	2,061,503.14	2,282,680.07	2,031,593.86
Cullman*	0.00	952.65	101.76	0.00

County	2006-07	2007-08	2008-09	2009-10
Dale*	\$ 2,740.55	(\$ 151.20)	\$ 100.13	\$ 101.36
DeKalb*	0.00	999.29	141.14	0.00
DeKalb Lodgings	121,429.13	116,292.38	104,275.31	101,669.64
Elmore*	0.00	0.00	171.07	0.00
Escambia ¹	4,010,628.17	4,347,283.54	4,075,002.15	4,056,516.70
Etowah*	318.67	3,129.09	1,605.42	7,192.60
Fayette*	0.00	0.00	340.00	0.00
Franklin*	0.00	1,466.28	0.00	0.00
Geneva	1,326,827.38	1,268,708.42	1,255,450.32	1,210,804.71
Greene*	0.00	0.00	0.00	0.00
Greene Lodgings	2,467.59	1,251.64	6,266.57	5,369.66
Henry*	0.00	0.00	47.96	0.00
Houston*	0.00	0.01	360.64	0.00
Jackson*	998.60	1,133.85	3,075.41	2,926.77
Jefferson*	0.00	13,158.33	0.98	1,130.78
Lauderdale*	292.23	61.69	1,754.35	2,188.72
Lauderdale Lodgings	719,268.70	845,981.57	816,745.26	856,363.18
Lawrence*	0.00	166.39	181.78	32.92
Lee*	0.00	1,238.19	1,158.88	208.56
Lee Lodgings	616,534.67	675,186.97	567,154.72	611,773.40
Limestone	2,036,499.90	14,584,478.28	13,726,839.58	13,347,075.68
Lowndes*	0.00	0.00	2.89	104.28
Macon*	0.00	(1,016.35)	1,632.87	173.50
Macon Lodgings*	50,212.18	82,893.29	38,694.69	43.43
Madison*	100.59	101.26	0.00	1,844.71
Madison Lodgings	837,526.39	960,208.74	925,575.32	924,281.53
Marengo*	689.54	1,328.07	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

County	2006-07	2007-08	2008-09	2009-10
Marion*	\$ 8,852.67	\$ 29,584.40	\$ 1,105.00	\$ 2,449.13
Mobile*	114.25	0.12	16,200.00	1,767.02
Monroe*	2,342.41	0.00	0.00	104.28
Montgomery*	2,074.38	442,734.50	814,323.40	237,870.08
Morgan*	11.17	2.05	0.00	148.49
Pickens*	1,584.27	0.00	0.00	0.00
Pickens Lodgings	270.85	614.06	10,122.38	34,382.21
Pike*	25.49	56.29	108.51	204.19
Randolph	1,628,248.04	1,539,615.22	1,419,219.99	1,506,752.03
Randolph Lodgings	29,807.59	27,000.69	22,877.12	26,982.63
Russell*	1,105.79	0.00	0.00	152.19
St. Clair*	115.21	0.00	0.00	0.00
Shelby*	0.00	(0.05)	0.00	0.00
Sumter*	0.00	0.00	47.97	0.00
Talladega	12,058,888.53	12,478,085.62	10,086,145.06	9,398,301.55
Talladega Lodgings			114,880.79	146,164.22
Tuscaloosa*	80.02	1,247.01	0.00	1,780.18
Walker*	52.60	0.00	834.34	4.64
Wilcox*	0.00	0.00	0.00	172.61
Winston*	0.00	0.00	0.00	368.10
TOTAL	\$37,250,339.77	\$51,881,669.15	\$45,207,348.88	\$42,883,383.20



*ADOR does not administer local tax; refer to ADOR Web site for Administrator information.

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 jurisdictions of Atmore, Brewton, East Brewton, and Flomaton.

²ADOR administered a 1/2% Chambers County tax during FY shown.

Municipal Sales and Use Taxes Collected by the State

City	2006-07	2007-08	2008-09	2009-10
Abbeville*	\$ 0.00	\$ 0.00	\$ 0.93	\$ 0.00
Adamsville*	0.00	0.00	0.00	0.00
Addison*	0.00	0.00	0.00	0.00
Akron	29,518.63	29,931.36	38,329.55	36,471.04
Alabaster*	0.00	0.00	0.00	0.00
Albertville*	0.00	0.04	0.00	0.00
Alexander City*	0.00	0.00	0.00	0.00
Allgood*	12,320.39	10,032.46	4,107.29	0.93
Altoona*	4,524.72	6.63	0.00	153.87
Andalusia*	0.00	0.00	0.00	0.00
Anderson	42,729.12	52,300.62	38,771.68	52,898.90
Anniston	0.00	0.00	6.76	5,589,500.50
Arab*	814.63	0.00	0.00	0.00
Ardmore*	0.00	0.00	0.00	0.00
Argo	304,020.90	265,370.23	253,812.22	280,258.95
Ariton*	64,578.09	58,884.87	28,594.55	247.81
Arley*	0.00	0.00	0.00	0.00
Ashford*	0.00	0.00	0.00	0.00
Ashland	824,697.91	723,501.25	535,953.52	685,842.92
Ashville*	0.00	0.00	0.69	0.00
Athens*	0.00	0.00	25.84	0.00
Atmore*	0.00	0.11	0.00	0.00
Attalla*	0.00	0.02	0.00	0.00
Auburn*	0.00	0.06	0.00	0.00
Autaugaville*	0.00	0.00	0.00	0.00
Baker Hill	145,040.65	282,479.33	153,134.26	94,092.39
Bayou La Batre	1,073,663.60	1,246,802.93	1,441,771.48	1,696,228.00

City	2006-07	2007-08	2008-09	2009-10
Bear Creek*	\$ 44,754.15	\$ 40,009.70	\$ 1,987.94	\$ 2,219.29
Beaverton*	0.00	0.00	0.00	0.00
Belk*	891.71	0.00	0.00	3,676.58
Berry*	0.00	0.00	0.00	0.00
Bessemer*	28.14	0.00	0.00	2,098.25
Birmingham*	50.75	7,670.57	0.00	0.00
Black	8,765.23	3,186.35	2,993.65	3,000.70
Blue Springs	8,216.52	2,766.81	1,464.66	1,235.97
Boaz*	0.00	0.03	463.24	451.79
Boligee*	27.84	38.98	53.68	0.00
Branchville*	0.00	0.00	0.00	0.00
Brewton*	27,553.27	(1.04)	0.00	0.00
Brighton*	277,010.33	256,491.35	42,712.31	8,916.35
Brookside	7,825.19	5,809.55	7,702.28	15,947.16
Brundidge	435,899.66	460,387.66	442,996.12	409,008.44
Butler*	0.00	0.00	0.00	0.00
Calera*	0.00	0.00	0.00	0.00
Carbon Hill*	0.00	0.00	0.00	0.00
Carrollton	58,842.17	56,226.01	60,065.42	59,960.23
Castleberry*	4,211.37	344.90	55.03	67.21
Center Point	1,114,282.38	1,503,276.88	1,339,693.40	1,364,168.90
Chatom	760,651.07	963,271.10	955,976.95	921,144.05
Cherokee*	0.00	0.00	0.00	0.00
Chickasaw*	0.00	6.24	0.00	0.00
Childersburg	1,511,757.98	1,538,979.55	1,469,061.36	1,448,603.29
Citronelle*	0.00	0.00	0.00	0.00
Clanton*	677.97	3,176.74	10,555.51	11,746.55

ALABAMA DEPARTMENT OF REVENUE

City	2006-07	2007-08	2008-09	2009-10
Clayhatchee*	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Clayton	93.27	0.00	174,516.25	383,518.23
Cleveland*	0.00	0.00	0.00	0.00
Clio	126,924.08	113,597.12	108,901.52	111,294.40
Coffee Springs	5,659.96	6,861.49	8,312.31	7,050.49
Coker	42,191.44	51,100.13	86,842.98	80,450.37
Collinsville	0.00	0.00	166,511.55	648,703.98
Columbia	193,066.99	214,806.08	214,662.66	219,354.27
Columbiana*	252.65	0.00	0.00	0.00
Coosada*			0.29	0.00
Cottonwood*	149,146.59	158,502.96	116,654.76	1,477.01
Courtland	76,386.88	79,714.44	60,127.50	44,836.17
Creola*	263,751.93	11,516.48	1,612.28	311.55
Crossville*	0.00	0.00	0.00	0.00
Cuba*				615.94
Cullman*	0.00	0.00	0.00	0.00
Dadeville*	0.00	0.00	0.00	0.00
Daleville	1,281,427.00	1,320,868.27	1,920,220.09	1,701,840.14
Daphne*	8,247.10	43,916.12	6,633.92	13,244.16
Dauphin Island	548,179.43	376,388.38	335,718.70	448,811.98
Daviston	16,048.16	15,022.24	16,240.97	11,286.03
Deatsville	67,695.76	53,451.74	46,124.05	49,377.02
Decatur*	831.37	8.26	72,583.90	91,634.99
Demopolis	7.56	26,572.90	6,085.08	1,810,352.70
Detroit*	9,835.18	2,853.39	100.00	100.02
Dora*	0.00	0.00	0.00	0.00
Dothan*	0.00	5.99	1,442.49	0.00

City	2006-07	2007-08	2008-09	2009-10
Dozier	\$ 23,499.90	\$ 16,355.84	\$ 8,755.11	\$ 8,521.99
Dutton	48,601.75	58,328.87	74,892.45	65,609.87
East Brewton	385,186.13	516,834.65	497,007.01	474,538.86
Eclectic*	0.00	0.00	0.00	0.00
Elba	984,614.76	1,020,984.93	1,045,954.19	976,968.89
Eldridge	16,559.15	17,261.07	20,858.58	19,087.95
Elkmont	156,119.72	185,766.76	185,810.24	159,685.63
Emelle	12,740.25	12,564.74	15,221.03	14,255.20
Enterprise*	2,944.61	0.00	1,624.75	4,829.21
Eufaula*	12,109.29	3,475.31	1,551.17	2,020.64
Evergreen*	0.00	0.00	0.00	0.00
Excel*	0.00	0.00	0.00	0.00
Fairfield	5,753,672.09	5,689,743.13	5,095,611.65	4,903,520.51
Fairhope*	0.00	0.00	666,456.76	3,984,521.25
Falkville	312,156.96	417,351.85	506,190.82	483,093.10
Faunsdale	20,127.00	18,394.54	26,905.77	21,188.44
Florence*	19,070.49	8,804.25	797.80	9,247.90
Foley	10,462,841.81	11,758,776.33	10,484,071.00	10,463,902.57
Forkland*	0.00	0.00	0.00	0.00
Fort Deposit*	0.00	0.00	1.44	0.00
Fort Payne	9,461,008.67	9,513,693.00	8,738,682.90	8,584,168.57
Frisco City*	0.00	884.61	10.44	0.00
Fulton*	6.56	0.00	0.00	0.00
Fultondale*	2,421.55	926.10	3,040.90	0.00
Gadsden*	68.50	1,409.52	356.16	75.00
Gantt*	31,569.48	29,993.90	42,857.01	10,160.55
Gardendale*	0.00	0.00	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2006-07	2007-08	2008-09	2009-10
Gaylesville	\$ 14,697.75	\$ 15,791.99	\$ 22,416.42	\$ 23,547.43
Geiger*	1,396.61	0.00	0.00	0.00
Geneva	1,854,844.66	1,841,033.52	1,842,158.16	1,707,470.46
Georgiana	496,234.35	632,196.20	651,756.13	649,683.35
Geraldine	291,797.26	325,236.35	273,914.12	297,799.53
Gilbertown	205,433.64	231,549.33	220,520.84	227,945.62
Glencoe*	0.00	0.00	0.00	0.00
Glenwood	7,083.28	4,103.96	5,480.47	7,643.67
Goldville	6,596.74	6,076.89	6,341.17	6,661.80
Goodwater*	45,531.21	198.08	106.12	0.00
Gordon*	145.86	0.00	236.45	39.98
Gordonville*	0.00	0.00	0.00	0.00
Goshen*	10,472.73	50.98	3.82	247.41
Grant	416,899.43	444,022.13	416,266.12	492,096.33
Greenville	6,083,305.33	6,055,945.23	5,835,342.33	5,871,009.32
Grimes	38,707.46	51,659.85	47,892.71	36,518.78
Grove Hill	832,229.11	841,104.00	848,900.67	867,597.35
Gulf Shores*	0.00	1,057.38	1,755.67	5,768.67
Guntersville	10,166,544.07	10,735,536.04	10,329,946.02	10,493,939.60
Gurley*	0.00	0.00	0.00	0.00
Haleburg	1,909.82	1,592.10	1,067.12	3,590.14
Haleyville*	0.00	0.00	0.00	0.00
Hamilton*	0.00	0.00	0.00	0.00
Hammondville	22,957.60	31,875.34	29,433.73	28,534.17
Harpersville	429,145.31	398,859.49	442,984.99	354,558.82
Hartford	709,038.37	672,724.74	727,834.85	686,082.58
Hartselle*	30.72	0.00	5.70	0.00

City	2006-07	2007-08	2008-09	2009-10
Hayden	\$ 38,910.01	\$ 38,908.20	\$ 34,367.93	\$ 40,199.02
Hayneville*	163,225.57	2,432.35	780.80	114.13
Heflin*	21.21	0.00	0.00	0.00
Helena*	0.00	0.00	0.00	0.00
Henegar*	0.00	0.00	0.00	0.00
Hobson City	27,433.90	37,631.67	28,770.88	32,296.37
Hollywood	98,617.01	96,300.43	93,427.13	95,690.30
Homewood	25,754,163.63	25,871,633.95	24,490,121.42	23,567,259.34
Hoover*	0.00	15,244.00	0.00	208.80
Hueytown*	0.00	0.00	0.00	0.00
Huntsville*	3,446.73	11,851.70	56,688.65	88,331.73
Hurtsboro*	11,833.49	0.00	1,269.00	1,076.79
Hytov	2,250.12	3,433.23	3,633.96	3,629.69
Idler*	3.33	0.00	0.00	0.00
Jackson*	99.00	0.00	984.01	753.25
Jacksonville*	0.00	0.00	0.00	0.00
Jasper*	6,304,455.15	88,324.94	32,642.99	21,919.82
Kansas	874.75	481.45	402.75	1,487.11
Kellyton	10,236.60	35,300.31	40,983.32	31,477.30
Kennedy*				363.35
Killen	607,222.22	637,625.10	659,024.82	670,470.39
Kinsey*	0.00	0.00	0.00	0.00
Kinston	60,537.21	64,722.80	61,398.23	58,144.27
LaFayette	1,077,814.32	1,073,950.08	897,210.83	864,163.56
Lakeview	0.00	0.00	4,495.15	8,564.03
Lanett*	0.00	0.00	4.50	0.00
Langston	7,426.50	8,116.76	8,118.28	9,562.43

ALABAMA DEPARTMENT OF REVENUE

City	2006-07	2007-08	2008-09	2009-10
Leeds*	\$ 0.00	\$ 0.01	\$ 31.97	\$ 48.09
Leighton*	0.00	0.00	0.00	0.00
Level Plains	77,425.03	81,341.76	76,862.52	79,906.46
Lexington*	0.00	0.00	0.00	0.00
Lincoln	2,577,829.38	2,662,279.56	2,452,310.01	2,369,068.87
Lisman*	17,470.58	8.01	5.32	0.00
Livingston*	0.00	0.00	0.00	0.00
Lockhart	34,798.52	15,374.31	15,487.30	17,842.25
Locust Fork	146,588.05	200,828.75	151,858.68	157,453.87
Louisville	93,468.42	96,140.93	109,473.23	94,021.46
Lowndesboro	30,747.01	46,198.62	100,084.86	117,729.85
Loxley*	138.10	481.33	0.00	58.41
Luverne*	0.00	562.14	0.00	0.00
Madison*	0.00	0.00	0.00	147.60
Malvern	40,839.59	50,986.17	51,457.40	44,652.41
Margaret	158,884.66	75,464.67	57,859.41	44,915.58
Marion*	0.00	0.00	13,369.52	0.00
McIntosh	432,059.04	524,892.18	671,384.99	719,998.14
McKenzie	54,799.21	63,892.90	56,178.94	69,915.98
Mentone	66,276.14	54,420.21	55,385.75	60,311.09
Midfield*	1,809,853.20	1,930,185.86	780,264.86	11,307.46
Midland City*	3,127.33	(151.20)	227.07	0.00
Midway*	0.00	0.00	0.00	0.00
Millbrook*	0.00	0.00	0.00	0.00
Millport*	47,013.49	220.60	49.68	0.00
Mobile*	457.02	0.00	32,402.16	63.30
Monroeville*	0.00	0.00	0.00	0.00

City	2006-07	2007-08	2008-09	2009-10
Montevallo*	\$ 5.13	\$ 0.00	\$ 0.00	\$ 0.00
Montgomery*	0.00	1,529.10	9,098.15	5,817.51
Moody	2,067,379.87	1,970,291.55	1,829,894.05	1,763,758.44
Morris*	0.00	0.00	4.30	1.35
Mosses*	231.87	0.00	1,664.59	4,647.85
Moundville*	0.00	0.00	0.00	554.89
Mountain Brook*	61.66	0.00	0.00	0.00
Mountainboro*	30,117.07	25,369.03	15,912.30	0.00
Munford	206,431.35	217,838.28	177,776.83	202,732.91
Muscle Shoals	10,746,044.40	10,751,293.68	9,925,778.55	9,898,324.23
Myrtlewood	11,896.70	10,591.61	4,892.32	7,469.18
Napier Field*	0.00	0.00	0.00	0.00
Needham	4,845.86	5,361.10	5,220.20	4,664.14
New Hope*	0.00	0.00	0.00	0.00
New Site	148,297.77	164,033.84	160,366.36	155,272.11
Newbern	5,406.72	5,629.02	5,425.25	5,629.76
Newton	98,305.59	101,234.90	138,730.05	140,596.78
Newville	24,756.85	23,475.10	14,972.46	10,662.44
Northport*	73.43	0.00	604.50	1,062.63
Notasulga*	6,616.95	2,046.87	63.93	334.56
Oak Grove	386,271.51	374,179.50	347,112.09	305,076.29
Oakman*	96,101.25	116,911.74	119,419.69	51,415.44
Odenville	636,127.35	735,226.04	664,637.46	660,633.66
Oneonta*	0.00	0.00	0.00	0.00
Opelika*	0.00	2,602.20	1,973.26	0.00
Opp*	76,566.35	1,305.26	0.00	2.64
Orange Beach*	2,894.12	25,697.96	15,158.55	774.68

ALABAMA DEPARTMENT OF REVENUE

City	2006-07	2007-08	2008-09	2009-10
Owens Cross Rds.	\$ 370,713.50	\$ 439,095.49	\$ 384,323.71	\$ 382,911.47
Oxford	20,965,601.80	20,923,255.53	22,759,333.26	24,250,007.94
Oxford Amusement				1,953.51
Ozark*	0.00	0.00	0.00	0.00
Pelham*	0.00	0.00	0.00	3,663.33
Pell City*	230.40	0.05	0.00	0.00
Pennington*	0.00	0.00	0.00	0.00
Phenix City*	2,424.55	0.07	190.75	62.21
Pickensville	15,049.97	12,666.59	14,580.10	13,492.47
Piedmont*	0.00	21.04	0.00	0.00
Pike Road	268,392.38	600,330.12	1,298,876.09	1,923,270.43
Pinckard	47,575.72	44,340.40	46,022.21	44,891.20
Pine Hill	181,915.98	143,420.05	370,098.24	149,612.94
Pisgah	26,336.72	27,752.37	35,110.73	32,638.07
Pleasant Grove	819,556.27	714,910.69	675,027.16	688,429.93
Prattville*	0.00	0.00	0.00	0.00
Prichard*	4,170,047.38	1,747,279.15	14,786.78	31,710.25
Rainbow City	4,445,240.16	4,551,814.01	4,507,590.90	4,462,483.77
Rainsville*	0.00	0.00	0.00	0.00
Ranburne	124,803.11	120,698.71	114,087.92	109,610.56
Reece City	29,612.41	29,500.56	36,922.52	30,209.61
Reform*	238.31	177.47	0.00	0.00
Rehobeth*	0.00	0.00	0.00	0.00
Repton*	0.00	0.00	6.17	0.00
Ridgeville	5,056.21	2,811.42	2,162.15	1,760.96
River Falls	150,358.82	98,030.75	70,530.15	84,803.30
Riverview	16,816.02	20,820.12	7,122.44	9,443.07

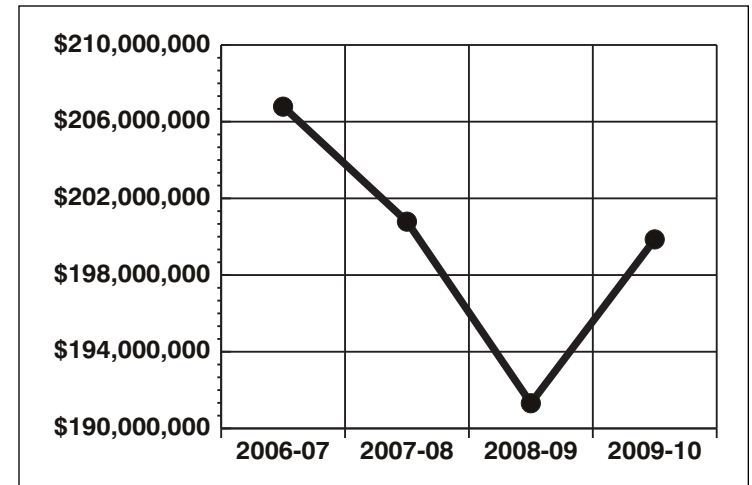
City	2006-07	2007-08	2008-09	2009-10
Roanoke*	\$ 2,793,424.38	\$ 1,129,258.89	\$ 1,215.76	\$ 13,330.57
Robertsdale*	0.00	2.86	942.76	1,086.42
Rogersville	572,393.63	584,502.25	625,250.02	630,544.19
Russellville	3,811,709.38	3,884,044.77	3,721,397.21	3,693,472.93
Rutledge			30,630.09	59,268.29
Saint Florian	135,774.09	144,085.49	149,047.17	156,301.34
Samson*	0.00	7,329.68	0.00	2.62
Saraland	8,481,144.87	9,211,675.68	9,128,100.64	7,977,652.37
Saraland Lodging & Rental				1,038,223.71
Satsuma	720,555.46	764,884.62	750,953.13	1,028,619.87
Scottsboro*	0.00	-0.12	0.00	0.00
Selma*	4,814.00	24,048.07	54,889.04	924.69
Sheffield*	0.00	0.00	0.00	0.00
Shorter	1,064,111.29	1,377,952.02	1,930,173.43	1,445,363.62
Silas	61,090.02	50,011.06	62,147.79	74,075.93
Sipsey	22,513.07	24,939.34	25,678.17	14,509.83
Slocomb	381,961.79	387,794.08	386,306.37	391,453.33
Smith's Station*	0.00	0.00	0.00	0.00
Snead	297,682.12	313,455.27	304,912.19	298,588.10
Somerville	84,266.12	106,826.20	103,414.20	97,774.95
Spanish Fort*	51.76	6.70	50.67	0.00
Springville*	2,121,581.94	2,177,141.06	2,039,990.62	1,760,673.95
Sulligent*	0.00	0.00	0.00	0.00
Summerdale	873,905.54	847,449.01	536,168.24	544,599.69
Susan Moore	3,843.67	13,585.72	14,617.86	12,609.35
Sweet Water	43,724.50	51,854.39	38,041.25	34,295.33
Sylacauga	6,742,561.60	6,535,021.48	6,091,107.18	5,903,808.80

ALABAMA DEPARTMENT OF REVENUE

City	2006-07	2007-08	2008-09	2009-10
Talladega*	\$ 7,286,288.35	\$ 7,527,462.43	\$ 6,821,626.20	\$ 4,448,174.73
Tallasse*	3,532.64	38.25	6,007.17	98.04
Tallasse East*		471.12	0.00	208.14
Taylor	136,509.26	157,098.84	164,672.48	172,680.06
Thomaston	39,261.92	33,565.55	32,173.45	34,428.46
Thomasville*	0.00	0.00	0.00	0.00
Town Creek*	0.00	0.00	0.00	0.00
Toxey	21,769.30	34,660.17	26,921.63	13,884.18
Trafford	56,894.16	65,737.31	73,482.93	107,805.78
Triana	13,334.68	22,140.54	29,467.30	49,308.04
Troy	5,640,505.94	5,870,971.77	5,531,264.55	6,669,631.10
Trussville	19,543,674.40	19,113,207.60	17,614,674.37	17,300,577.93
Tuscaloosa*	0.00	0.12	3.55	920.31
Tuskegee*	0.00	0.00	707.83	900.00
Union Grove*	17,694.86	22,131.18	13,497.41	9,710.97
Union Springs*	0.00	1,581.65	0.00	0.00
Valley*	0.00	0.04	121.92	0.00
Valley Head	68,842.46	71,223.73	58,145.87	57,806.38
Vance	409,060.52	382,219.00	362,976.95	278,369.33
Vestavia Hills*	0.00	0.00	0.00	0.00
Vernon*				24.28
Wadley	161,688.69	212,922.08	166,873.40	190,086.85
Waldo	11,924.03	10,435.98	10,289.76	8,261.31
Walnut Grove	108,870.54	110,671.14	133,162.99	153,075.06
Warrior*	0.00	0.00	0.00	0.00
Waterloo	5,614.28	7,795.07	7,133.62	6,524.57
Waverly	15,862.40	17,365.51	24,996.16	19,414.62

City	2006-07	2007-08	2008-09	2009-10
Weaver*	\$ 8.81	\$ 0.00	\$ 0.00	\$ 0.00
Wedowee*	0.00	0.00	0.00	0.00
Westover*	20.87	0.00	-58.31	0.00
Wetumpka*	2,058.35	175.75	612.42	1,369.40
White Hall	16,514.88	28,063.65	34,673.35	26,161.11
Wilton	90,049.81	69,812.83	71,533.70	129,210.36
Winfield*	0.00	171.36	0.00	0.00
Woodland*	49,523.05	14,607.56	2,255.90	0.00
Woodville	20,966.00	25,234.76	22,197.32	20,109.65
Yellow Bluff*	6,405.31	3,702.62	1,679.20	3,032.44
York*	0.00	0.00	0.00	0.00
TOTAL	\$206,786,151.47	\$200,788,261.56	\$191,315,223.86	\$199,860,822.65

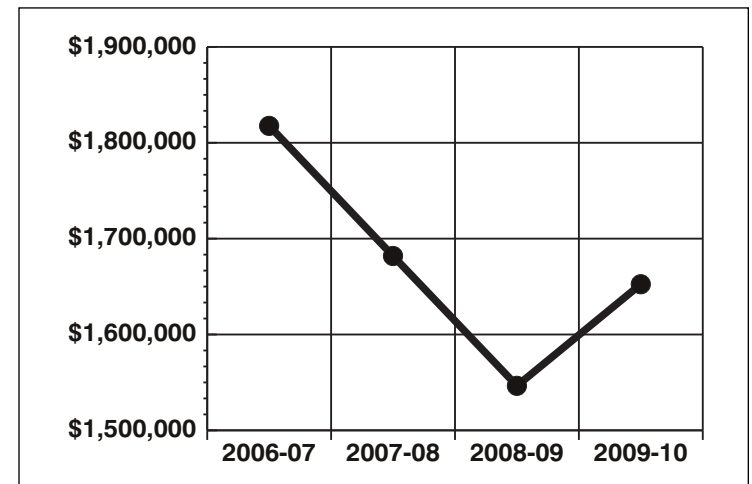
*Indicates ADOR does not collect/administer local tax as of Oct. 1, 2010



County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

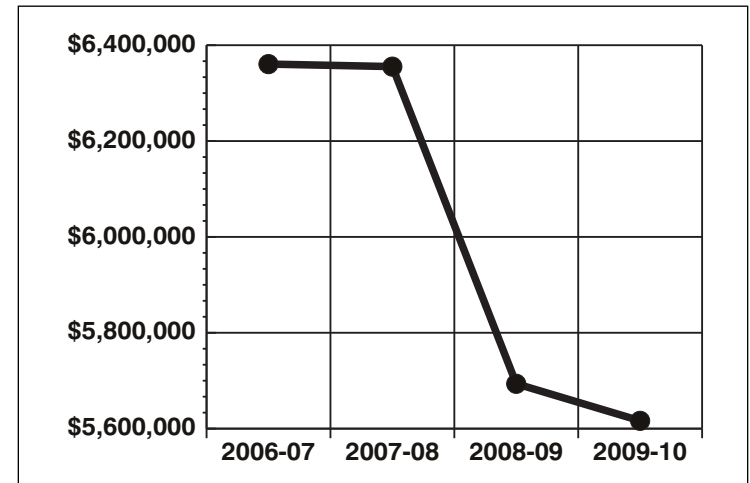
County	2006-07	2007-08	2008-09	2009-10
Bullock				\$ 64,075.84
Cullman	\$ 473,477.21	\$ 458,092.41	\$ 437,044.66	464,862.06
Jackson	868,302.57	810,659.89	781,553.46	794,792.68
Lowndes	475,905.53	413,196.17	327,903.59	328,744.41
Total	\$1,817,685.31	\$1,681,948.47	\$1,546,501.71	\$1,652,474.99



County Tobacco Taxes Collected by the State

Net Distributions

County	2006-07	2007-08	2008-09	2009-10
Barbour	\$182,548.14	\$176,144.86	\$170,210.75	\$166,009.61
Bullock*	179.83	0.00	0.00	25,696.22
Chambers	667,411.12	723,663.95	580,657.64	523,893.51
Cherokee	226,501.52	230,474.03	224,230.23	220,973.37
Choctaw*	253.71	0.00	0.00	0.00
Coosa	33,589.11	34,292.95	31,196.15	27,943.27
Crenshaw	57,436.58	51,177.16	65,359.14	54,912.39
Dale*	2,410.12	0.00	0.00	0.00
Fayette*	9.23	0.00	0.00	0.00
Franklin	154,041.33	163,140.61	153,544.90	158,499.94
Geneva	115,529.32	92,297.09	97,337.85	118,045.65
Henry	57,102.33	49,784.73	49,951.94	53,376.98
Houston	513,851.77	477,288.41	519,362.93	500,811.55
Jackson*	0.00	1,815.91	2,098.66	257.10
Limestone	283,615.43	312,189.80	291,917.29	278,293.90
Lowndes*	53.96	0.00	0.00	0.00
Marion	134,132.38	132,445.51	130,706.53	134,076.93
Mobile	2,909,934.50	2,827,540.30	2,424,062.08	2,370,828.89
Randolph	483,190.13	543,785.58	479,542.77	468,152.46
Talladega	420,585.31	426,304.67	380,395.57	391,527.26
Washington	118,228.02	112,999.31	93,014.85	123,030.56
Winston*	0.00	0.00	0.00	0.00
TOTAL	\$6,360,603.84	\$6,355,344.87	\$5,693,589.28	\$5,616,329.59



*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 2007 through 2010.

Financial Institutions Excise Tax Distributions

	2007	2008	2009	2010
State General Fund	\$20,022,100.23	\$ 9,707,684.64	\$21,296,895.50	\$10,471,029.25
Cities	\$20,388,787.77	\$ 7,012,062.74	\$14,501,265.15	5,581,814.48
Counties	\$10,352,601.04	\$ 3,454,383.96	\$ 7,327,953.83	2,679,010.93
TOTAL	\$50,763,489.04	\$20,174,131.34	\$43,126,114.48	\$18,731,854.66

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2009, through Sept. 30, 2010

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, 17%; counties and municipalities served by TVA, 78%; and dry counties and municipalities not served by TVA, 5%.

*On March 4, 2010, the Legislature passed Act 2010-135 which changed the way the TVA payments are distributed. Section 40-28-2(c)(1) states: "Beginning in fiscal year ending 9/30/10, the distribution provided to the dry, non-served counties shall be reduced by an amount equal to the funds allocated to those dry counties from liquor tax revenues in accordance with Section 2 of this act until the aggregate annual amount of revenue received by those dry counties from the provisions of Section 2 is equal to the amount of TVA payments distributed to the dry, non-served counties for fiscal year ending 9/30/09." Section 40-28-2(b)(2) states: "Beginning with fiscal year ending 9/30/10, an amount up to the amount of TVA payments distributed to the dry, non-served counties for fiscal year ending 9/30/09 of the growth of state taxes on spirituous and vinous liquors shall be distributed to dry, non-served counties that receive TVA in lieu-of-taxes payments." In the periods where there was growth of state taxes on spirituous and vinous liquors, the Alcoholic Beverage Control Board (ABC) paid a portion of the amount that the dry, non-served counties were to get from TVA. The portion paid by the ABC Board was deducted from the TVA distribution to the dry, non-served counties and redistributed to the served counties.

TVA-Served Counties*

Calhoun	\$ 150,088.97
Cherokee	1,228,156.70
Colbert	7,102,321.30
Cullman	5,406,026.00
DeKalb	3,632,169.06
Etowah	213,091.49
Franklin	2,432,546.55
Jackson	10,648,887.87
Jefferson	2,720,024.72
Lauderdale	6,379,679.61
Lawrence	2,843,458.54
Limestone	8,984,212.55
Madison	22,024,512.24
Marshall	7,340,406.23
Morgan	17,539,996.98
Winston	259,735.23
TOTAL	\$98,905,314.04

Dry Non-Served Counties

Bibb	\$300,359.99
Blount	341,651.24
Chilton	344,577.73
Clarke	371,122.66
Clay	285,862.74
Coffee	448,696.29
Fayette	304,700.62
Geneva	357,241.55
Lamar	302,053.85
Marion	360,364.87
Monroe	326,765.35
Pickens	331,059.19
Randolph	316,970.86
Walker	504,588.50
Washington	283,500.86
TOTAL	\$5,179,516.30

State General Fund	\$21,318,579.66
Total FY 2009-10 Distributions	\$125,403,410.00

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, 2009, through Sept. 30, 2010.

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

Fiscal Year 2009-10	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-09	\$1,547,311.49	\$235,653.47	\$1,782,964.96
Nov-09	1,501,071.86	246,392.03	1,747,463.89
Dec-09	1,520,955.96	234,545.55	1,755,501.51
Jan-10	1,612,773.85	237,417.45	1,850,191.30
Feb-10	2,139,405.44	299,660.08	2,439,065.52
Mar-10	1,444,408.52	230,772.84	1,675,181.36
Apr-10	1,510,424.63	236,846.13	1,747,270.76
May-10	1,770,597.95	273,750.95	2,044,348.90
Jun-10	1,641,890.75	270,233.81	1,912,124.56
Jul-10	1,639,026.95	264,310.03	1,903,336.98
Aug-10	1,706,547.89	287,216.32	1,993,764.21
Sep-10	1,661,842.50	263,036.90	1,924,879.40
Annual Totals	\$19,696,257.79	\$3,079,835.56	\$22,776,093.35

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, 78%; Dry non-TVA-served counties, 5%.
- (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.