



State of Alabama Department of Revenue

2012 Annual Report



2012 Annual Report

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

Equal Employment Opportunity Policy

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

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

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

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

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2012 In Review

The Alabama Department of Revenue (ADOR) serves as the state's primary tax-collecting agency, collecting over \$8.9 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 \$8.9 billion collections.

Collection Summary

Year-End Collections Top \$8.9 Billion

The Alabama Department of Revenue closed out its 2012 fiscal year with year-end collections totaling \$8.9 billion, with over \$8 billion collected through electronic means.

Collections through Alabama's Voluntary Disclosure Program totaled \$2,095,450.96 for fiscal 2012. (Collections result from voluntary disclosure agreements—a taxpayer comes forward in a voluntary, anonymous fashion and seeks to report past liabilities for a limited look back period—usually three years—and have penalties waived.)

Collections through Alabama's participation in the federal Treasury Offset Program (TOP), a debt collection program, totaled \$19,504,686.85 during calendar year 2012, representing 62,347 payments/offsets. Alabama first participated in the Treasury Offset Program in 2003 and since that time, the ADOR has collected \$97,234,409.60 in refunds/offsets, representing 341,595 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 (PL. 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.

Commissioner Magee Elected to FTA Board of Trustees

Commissioner Julie P. Magee was elected to the Federation of Tax Administrators' Board of Trustees during the board's 2012 annual meeting held in Washington, D.C.

"I am humbled by the confidence my colleagues across the country have placed in me by their nomination and election of me to the board," said Magee. "I am honored to represent and serve Alabama on this prestigious board."

The Federation of Tax Administrators (FTA), organized in 1937, serves the principal tax collection agencies of the 50 states, the District of Columbia, and the city of New York. The work of the FTA is directed and governed by an 18-member board of trustees, composed of tax



Commissioner Julie P. Magee

administrators representing all regions of the country.

Commissioner Magee joins Kentucky State Revenue Commissioner Thomas Miller and Georgia State Revenue Commissioner Doug MacGinnitie as representatives of the Southeast Region.

Her appointment to the FTA Board of Trustees is a two-year appointment and will run through June 2014.

Bass and Coleman Receive Commissioner's Recognition Award

On Nov. 2, 2011, Commissioner Julie Magee presented the Commissioner's Recognition Award to Property Tax Division Director Bill Bass and Field Operations Supervisor Derrick Coleman for "significantly improving productivity and/or enhancing the reputation of the Department."

In a letter sent to Commissioner Magee, Emergency Management Agency Director Art Faulkner praised the department and recognized Derrick Coleman for his assistance to AEMA during the tornado outbreak which occurred April 27, 2011.

"Your staff assisted with our geospatial needs and enabled us to aid the cities and communities of Alabama devastated by the storms," said Faulkner. "In particular, Mr.

Derrick Coleman of the Property Tax Division aided AEMA by contacting revenue offices for the counties damaged by tornadoes to ask that they share parcel data with us. AEMA and FEMA used this data during the initial response stages of the disaster, as well as during the recovery process. This parcel data was also instrumental in completing a FEMA-funded project to generate historical building



(Left to right): Assistant Commissioner Cynthia Underwood, Property Tax Division Director Bill Bass, Commissioner Magee, Derrick Coleman, Deputy Commissioner Mike Mason.

and district data layers for the entire state.

“Mr. Coleman was a vital asset to AEMA during our recovery efforts. His dedication enabled AEMA to better assist those devastated by the storms. Please extend our appreciation to both Derrick and his supervisor, Mr. Bill Bass.”

Streamlined Sales and Use Tax Commission Issues Reports

The Alabama Streamlined Sales and Use Tax Commission, created by Act 2011-563, included representatives from the business community, city and county governments, and the Alabama Department of Revenue.

Commission members were tasked with identifying and developing programs necessary for the state of Alabama to become compliant with the Streamlined Sales and Use Tax Agreement (SSUTA), in the event that enabling federal legislation is passed. The commission was directed to submit an initial report of its recommendations for implementation and administrative supervision of the system to the Alabama Legislature by the fifth legislative day of the 2012 Regular Session. The required initial *Report of the Streamlined Sales and Use Tax Commission* was submitted to the Alabama Legislature on Feb. 15, 2012.

In addition to the initial reporting requirement, Act 2011-563 also directed the commission to identify the changes to existing laws that would be necessary to bring Alabama into compliance with the Agreement. On Aug. 3, 2012, the Commission issued a *Report of the Alabama Streamlined Sales and Use Tax Commission Amendments to Code of Alabama 1975 for Compliance with Streamlined Sales and Use Tax Agreement* to the Alabama Legislature.

Governor Bentley Signs Sales Tax Holiday for Severe Weather Preparedness Items into Law

On April 26, 2012, Governor Robert Bentley signed into law House Bill 436, a measure that provides an annual sales tax holiday for severe weather preparedness items.

The annual sales tax holiday was a key recommendation of Governor Bentley’s Tornado Recovery Action Council. The council was appointed by the Governor following the April 27, 2011, tornado outbreak. The council’s mission has been to help further improve the state’s readiness for future severe weather.

Under the new law, items related to severe weather preparedness are exempt from state sales and use taxes over a designated weekend. A provision also allows counties and municipalities to join the state by removing their own local sales and use taxes from the same items during the same weekend.

The sales tax holiday for 2012 began at 12:01 a.m. on Friday, July 6. The holiday continued through midnight on Sunday, July 8. Beginning in 2013, the annual sales tax holiday will be held during the last full weekend of February. This will place the holiday in close proximity to the annual Severe Weather Awareness Week and will encourage people to stock up on needed supplies in advance of Alabama’s primary severe weather season.

Items covered by the legislation include:

- Several types of batteries, including cell phone batteries and chargers
- Battery-powered radios
- NOAA weather radios
- Flashlights, lanterns, and emergency glow sticks
- First aid kits
- Duct tape



(Photo courtesy of Governor Bentley's Press Office)

Governor Robert Bentley signs House Bill 436 establishing a statewide sales tax holiday for severe weather preparedness items. (From L to R) State Senator Greg Reed (Senate sponsor), Revenue Commissioner Julie Magee, Alabama Retail Association President Rick Brown, EMA Director Art Faulkner, and State Representative Bill Poole (House sponsor) joined Governor Bentley as he signed the bill.

- Plywood, window film or other materials, specifically designed to protect window openings
- Portable generators
- Gas or Diesel fuel containers
- Tarpaulins and plastic sheeting
- Any non-electric food storage cooler or water storage container
- Non-electric can openers
- Any artificial ice, blue ice, ice packs, or reusable ice
- Fire extinguishers, smoke detectors, and carbon monoxide detectors
- Ground anchor systems such as cords or rope or tie-down kits

The covered items must cost \$60 or less, except for generators, which are covered as long as they cost \$1,000 or less.

Revenue Joins Anti-corruption Task Force

Revenue is one of nine state agencies partnering to combat public corruption with the formation of Alabama Attorney General Luther Strange's Special

Prosecutions Alliance, announced by the attorney general April 12, 2012.

The new Special Prosecutions Division within the Attorney General's Office is led by Special Prosecutor Matt Hart. Consisting of investigators and prosecutors, the division will guide the alliance in achieving its stated mission: "To deter corruption



Attorney General Luther Strange briefs reporters on the goals of his newly-formed Anti-corruption unit, the Special Prosecutions Alliance. Listening behind the podium are (shown left) ADECA Director Jim Byard, ADOR Commissioner Julie Magee, Ethics Commissioner Jim Sumner, Public Safety Director Hugh McCall, Securities Commission Director Joseph Borg.

ALABAMA DEPARTMENT OF REVENUE

and related crimes and increase confidence in government by effectively and efficiently investigating and prosecuting significant criminal violations of the public trust.”

Other participating agencies include the Department of Examiners of Public Accounts, the Ethics Commission, Department of Public Safety, Insurance Department, Office of Prosecution Services, Alabama Securities Commission, Department of Economic and Community Affairs, and the Criminal Justice Information Center.



Attorney General Luther Strange, State Revenue Commissioner Julie Magee and Examiners of Public Accounts' Chief Examiner Ron Jones discuss some of the long-range plans of the unit.

ONE SPOT Becomes Law

Governor Robert Bentley on May 3, 2012, signed into law Senate Bill 459 as Act 2012-279, referred to as ONE SPOT, a measure that seeks to eliminate red tape for business tax filings in Alabama. ONE SPOT stands for Optional Network Election for Single Point Online Transactions.

Under existing law, businesses with multiple locations must file tax returns in multiple jurisdictions using various tax filing processors, including the Revenue Department, self-administered cities and counties, and private entities.

The purpose of the ONE SPOT is to provide business taxpayers with the option to file all of their sales, use, and rental tax returns and make the accompanying payments online. All local tax jurisdictions will be required to use the ONE SPOT system.

ONE SPOT requires the Alabama Department of Revenue to develop and make available a system by Sept. 30, 2013, which will allow any taxpayer required to file and remit a state, county, or municipal sales or use tax or a state, county, or municipal leasing or rental tax the ability to file and remit the tax returns and payments through an electronic single point of filing program.

The law specifies that taxpayers and local governments will be allowed to utilize the system free of charge.

To ensure that local governments and the business community have input into the development of the ONE SPOT system, Act 2012-279 provides for the creation of a state and local advisory committee, whose members are tasked with providing recommendations to the ADOR on the system's implementation.

On Sept. 26 2012, an organizational meeting of the ONE SPOT advisory committee was held, chaired by ADOR Commissioner Julie Magee. Members of the ONE SPOT advisory committee and their appointing authorities include: Mr. Butch Burbage, Association of County Commissions of Alabama; Mr. Kevin Fouts,

Alabama League of Municipalities; Ms. Gwen Hall, Alabama League of Municipalities; Ms. Terri Henderson, Association of County Commissions of Alabama; Mr. Alvin Lewis Jr., Alabama Retail Association; Mr. David Macleod, President Pro Tempore, Alabama Legislature; Ms. Linda McKinney, Alabama League of Municipalities; Mr. Matt G. Sharp, Alabama Association of County Commissions of Alabama; and Mrs. Penny Smith, Speaker of the House, Alabama Legislature.

(Act 2012-279 provides the appointment of one member to the committee by the Alabama Business Council. At the time of publication, the ADOR had not received notice of the Business Council of Alabama's appointee.)

Garrett to Serve on AICPA Panel

Joe Garrett, Tax Policy Administrator, was named in 2012 to serve on the State and Local Taxation Technical Resource Panel (TRP) of the American Institute of

CPAs. Garrett's service on this panel will complement its mission: to identify issues and develop policy on important state and local tax matters.

He is the only state representative on the panel. All of the other members represent national accounting firms. Alabama has the unique distinction of being the only state from which a representative was asked to serve on the committee.

According to the AICPA Tax



Joe Garrett

Division handbook, the objectives of the SALT TRP are:

- “Monitoring legislative and regulatory activity in all state and local taxing jurisdictions.
- Suggesting improvements, simplifications, and clarifications to the state and local tax law, rules and tax process.
- Meeting and collaborating with the Multistate Tax Commission, Federation of Tax Administrators, Committee on State Taxation, Tax Executives Institute, National Tax Association, American Bar Association, and IRS.
- Working on joint projects and responding to guidelines from the Multistate Tax Commission on state tax nexus.
- Developing products and services to assist members in tax practice and communicating with them, including through periodic articles in *The Tax Adviser*.”

Commenting on Garrett’s new role, Deputy Commissioner of Revenue Mike Mason said, “Joe’s expertise will be a valuable resource to the TRP. He has a national reputation that is based upon his numerous speaking engagements at the NYU Tax Conference and the Hartman Tax Forum. He is a member of the Litigation Committee and the Uniformity Committee of the MTC (Multistate Tax Commission). The MTC has also asked him to participate in many of their special projects.”

Garrett presently serves as a legal and policy advisor to Alabama Revenue Commissioner Julie Magee. In this capacity, his primary responsibility is to help shape the department’s legislative, regulatory, audit and litigation functions.

“Joe has been a great asset to me, and I am sure his service to the TRP will be well-received,” said Magee.

Mike Mason Receives 2012 Wade Anderson Medal

Michael E. Mason, Deputy Revenue Commissioner for the Alabama Department of Revenue, was awarded the Wade Anderson Memorial Medal for Leadership in

Interstate Tax Cooperation at the annual meeting of the Multistate Tax Commission in Grand Rapids, Michigan, on Aug. 1, 2012.

The Wade Anderson Medal is awarded jointly by the Multistate Tax Commission (MTC) and the Federation of Tax Administrators (FTA). The award presentation alternates between the MTC annual meeting and the FTA annual meeting. Mason will be the ninth recipient of the medal.

Mason began his 37-year career with the Alabama Department of Revenue as a revenue field examiner. He became Deputy Revenue Commissioner after serving more than a dozen years as the head of what is now called the Tax Policy and Research Division.

Mason’s enthusiasm for making tax administration better for the state, the country, the taxpayers, and the administrators is exemplified in the many areas and activities in which he is involved, including —

- Serving as Alabama’s representative to the MTC’s Uniformity and Nexus Committees and representing Alabama at the Southeastern Association of Tax Administrators, FTA, and the Paul J. Hartman State & Local Tax Forum.
- Participation in Alabama’s Streamlined Sales Tax Project, where he provided guidance in the drafting of the 2011 legislation which created Alabama’s Streamlined Sales and Use Tax Commission. This commission is composed of members of the business community, local government representatives, and representatives from the Department of Revenue.
- Being instrumental in preparing recently enacted legislation creating Optional Network Election for Single Point Online Transactions (ONE SPOT). He worked with business community, local government partners, etc. to streamline business processes to significantly reduce the administrative burden on businesses with locations or other physical presence in multiple cities and counties within the state.
- Serving as a centralized source for determining, coordinating, and communicating major Alabama tax issues under consideration by the Department

of Revenue with the tax professional community.

About the award

The medal honors Wade Anderson, who spent 30 years in a variety of positions with the Texas Comptroller of Public Accounts and also served several more years

as a tax attorney in the private sector. He was a founding member of the Border States Caucus of tax agencies in states along the U.S.-Mexico border and served as member of the boards of the Federation of Tax Administrators and the Multistate Tax Commission. In 1992 he was the winner of the FTA Award for Outstanding

Service and Leadership. The Wade Anderson Memorial Medal was established after his death in 2003 to commemorate his tireless and creative efforts to promote interstate cooperation among tax agencies and between tax administrators and taxpayers. The award is to be given annually to an individual who best exemplifies his commitment to interstate cooperation to promote fairness, simplicity and consistency in state tax administration.

Medal winners are chosen by representatives of the FTA Board of Trustees and the MTC Executive Committee, selected from nominations submitted by state tax agency employees.



Alabama Department of Revenue Deputy Commissioner Mike Mason (center), the 2012 recipient of the Wade Anderson Award, is joined by previous years' recipients: (left to right) Ben Miller (2005), Elizabeth Harchenko (2004), Bruce Johnson (2006), and Dan Bucks (2007).

ADOR Reps Attend Airbus News Event

Alabama Revenue Commissioner Julie Magee, along with Revenue Planning and Tax Analysis Officers Angela Till and Kelly Graham, attended the Airbus news conference in Mobile, Ala., on July 6.

Held at the Arthur R. Outlaw Mobile Convention Center, the news conference hosted local, state and national leaders who heard Airbus' plans to build a \$600 million aircraft assembly plant at Mobile's Brookley Aeroplex. Construction on the plant is expected to begin in 2013 and to be completed in 2015. The assembly plant will produce A319, A320 and A321 aircraft. It is expected to employ 1,000 workers when it reaches full production in 2017.

Since 1997, the Alabama Department of Revenue has dedicated a team of individuals to coordinate all tax incentive programs administered by the department and to lend support to other state and local agencies and entities involved in Alabama industrial recruitment.



(Left to right) ADOR Commissioner Julie Magee; Revenue Planning and Tax Analysis Officers Angela Till and Kelly Graham, ADOR Economic Development Office; Alabama Department of Commerce Secretary Greg Canfield.

Alabama Tobacco Tax Returns Go "Paperless"

In July 2012, Alabama tobacco tax return filers joined the ranks of other business taxpayers in the way they file their monthly tax returns.

"The ADOR has worked diligently to expand its electronic filing platforms to include all taxpayers and tax types. The cost-saving advantages, as well as the filing and payment convenience and ease which electronic filing offers, benefit both the taxpayer and the department," said State Revenue Commissioner Julie P. Magee.

The ADOR processes over 170 state tobacco tax returns and 105 local state-administered tobacco tax returns each month.

ADOR Combats Tobacco Tax Evasion; Conviction Nets Million Dollar Restitution

State Revenue Commissioner Julie Magee held a press conference Jan. 25, 2012, to announce the indictment of a Pelham, Ala. operator of a wholesale distribution company and the increased audit efforts of the ADOR in pursuing tobacco tax evasion cases.

Shamim Ahmed Khan, 40, was indicted Jan. 11, 2012, by a Shelby County grand jury as the result of evidence presented by the Office of Attorney General Luther Strange. Khan, the owner and president of Capitol Wholesale and Distribution, was charged with 27 counts of willful evasion of tobacco taxes and 15 counts of second-degree possession of a forged instrument.

On Sept. 11, 2012, Khan pleaded guilty for failing to pay \$806,466 in state tobacco taxes for the period of February 2008 through April 2010. Khan also pleaded guilty to criminal possession of a forged instrument, which he admitted to filing with a public employee of the Department of Revenue for the State of Alabama in order to conceal his nonpayment of state tobacco taxes.

On Nov. 19, 2012, Khan was sentenced in Shelby County Circuit Court to 10 years, which was split for the defendant to serve six months imprisonment and five



Commissioner Julie Magee briefs reporters during a January 2012 news conference on the stepped-up audit efforts of the department in its quest to combat tobacco tax evasion. Standing behind her are (left to right) Randy Winkler, Motor Fuels and Examination Section Manager, Business and License Tax Division; Lee Poe, Steve DeSantis, Field Audit Section, Business and License Tax Division; and Jerome Dangerfield, Investigations Division.

years probation. In addition, he was ordered to pay restitution to the State of Alabama totaling \$1,721,996 in criminal and civil penalties and interest.

“When tax evasion occurs, state revenues are shortchanged, and that affects all of our citizens in some way or another,” said Commissioner Magee.

“Prosecution of such crimes levels the playing field for competing business interests. The bottom line is—tax evasion is not worth whatever short-term gain some may expect. Sooner or later, the evasion will be discovered.”

Back-to-School Sales Tax Holiday



(Photo courtesy of Governor Bentley's Press Office)

State Revenue Commissioner Julie P. Magee joined Gov. Robert Bentley, far right, in kicking off the annual Back-to-School Sales Tax Holiday event. Entering its seventh year, the 2012 Back-to-School Sales Tax Holiday weekend was held Aug. 3 through Aug. 5, 2012. Joining Gov. Bentley and Commissioner Magee in promoting the 2012 sales tax holiday at a Montgomery area Walmart were (left to right): Rodney Jacobs, a Walmart Market Manager; Alabama Retail Association President Rick Brown; state Rep. Joe Hubbard; state Rep. Greg Wren; Town of Pike Road Mayor Gordon Stone; and Montgomery Mayor Todd Strange.

Real-time Insurance Verification Available January 1, 2013

In January, county license plate issuing officials will have access to a new online insurance verification system developed by the Alabama Department of Revenue (ADOR) that will allow them, as well as Alabama law enforcement, to immediately verify the insurance status of a vehicle at any point in time.

"By working with the insurance community, other Alabama agencies, and county governments, we have delivered a web service system that will accomplish real time insurance verification. The system, the Online Insurance Verification System or OIVS, is needed to meet the new requirements of Alabama's mandatory liability insurance law that will become effective Jan. 1, 2013," said State Revenue Commissioner Julie P. Magee.

The new requirements of the law, Act 2011-688, mandate that the ADOR have an online system in place by Jan. 1, 2013, that can verify evidence of a vehicle owner's liability insurance coverage. Under the new requirements, a vehicle owner will not be allowed to register his or her vehicle or renew a registration unless the insurance status of the vehicle can be verified using OIVS or unless the vehicle owner can provide proof of insurance to the license plate issuing official at the time of registration or registration renewal.



The ADOR launched a major public awareness campaign beginning in June 2012, to inform Alabama vehicle owners of upcoming changes in Alabama's mandatory liability insurance law. Commissioner Magee is shown here appearing on Alabama Public Television's "Capitol Journal" with host Don Dailey.

Proof of insurance documents include the vehicle owner's insurance card, current declaration page of the owner's liability insurance policy, or other such documents substantiating liability insurance coverage. Electronic versions of proof documents may also be accepted by county license plate issuing officials in completing vehicle registration transactions. Emails sent by the owner's insurer, computer printouts from an owner's insurer, electronic images provided by an owner's insurer on the vehicle owner's cellular phone, lap top, or other portable electronic device meet the evidence of insurance requirements, according to the ADOR. (*Reference: Administrative Rule 810-5-8-.05, Evidence of Insurance Requirements, effective June 8, 2012.*)

Ten Alabama counties are currently piloting the department's Online Insurance Verification System (OIVS) before its statewide launch in 2013. The 10 Alabama counties participating in the pilot project are Covington, Elmore, Henry, Houston, Jefferson, Limestone, Mobile, Shelby, Tuscaloosa and Winston.

"Alabama averages over 4 million vehicle registrations each year which are subject to the mandatory liability insurance requirements, and this system will give both state and local motor vehicle administrators and law enforcement the ability to fulfill the requirements of Alabama's mandatory liability insurance law," added Magee.

"Various studies have indicated there is a valid concern among motorists nationwide that many of the drivers on the road are uninsured. This poses a huge risk to other drivers who are following the law. This new system should also greatly reduce the risk of the drivers dropping insurance coverage once they have registered their vehicles," added Magee.

According to the Insurance Research Council, Alabama's uninsured motorist rate is estimated to be 22 percent, ranking Alabama sixth among states having the highest percentage of uninsured drivers nationwide.

Important Changes in Motor Fuel Taxation

Effective Oct. 1, 2012, Alabama changed the way it taxes motor fuels. Act 2011-565, passed during the 2011 legislative session, moved the point of taxation of motor fuels from the "distributor level" to the "terminal rack level" or to the point when the fuels are imported into Alabama.

The new law did not affect the rate of tax or the purchase price of fuels paid at the pumps. Tax rates for gasoline and diesel fuel will not be affected and will remain at the current 16 cents and 19 cents per gallon, respectively.

Under previous law, gasoline and motor fuels were taxed at the distributor level. Basically, the taxes were paid by fuel distributors who hold licenses and file monthly state gasoline or motor fuel tax returns with the Alabama Department of Revenue (ADOR). Effective Oct. 1, the new law provides that the fuels will be taxed "at the rack," which means the fuels will be taxed upon removal from the bulk terminal or upon import into Alabama.

The tax will be imposed as the fuels leave the terminal rack. The licensed suppliers selling the fuels at the terminal will now report and pay the tax directly to the ADOR by filing monthly tax returns. The terminal rack is the point at which fuels physically leave a terminal and are delivered into a tank truck, rail car, or other means of transfer. The only exception will be when fuels are imported into Alabama by ways other than the terminal transfer system or when fuels are blended in Alabama outside the terminal transfer system. In these cases, taxes will be imposed upon import or blending.

Fuel suppliers, permissive suppliers, distributors, importers, terminal operators, exporters, motor fuel transporters, blenders, and aviation fuel purchasers are required to obtain a license to register for the fuel taxes. In addition, a new application and bond form are required to be submitted to the ADOR before licensing.

Fuel suppliers, permissive suppliers, importers, exporters, and blenders will be

required to file monthly tax returns by the 22nd day of the month following the tax reporting period. Terminal operators and transporters will be required to file monthly reports by the end of the month following the reporting period. All returns and reports will be filed electronically.

Another important change involves how tax-free purchases are handled. Effective Oct. 1, 2012, fuel distributors will no longer be able to purchase gasoline and diesel fuel tax-free. As a result, tax-exempt entities must apply for a *Fuel Tax Exemption License* to purchase gasoline or diesel fuel tax-free, beginning Oct. 1. Failure to apply for and receive a *Fuel Tax Exemption License* will result in the exempt entity being charged Alabama fuel tax.

Entities exempt under Alabama motor fuel laws are the United States government, county governing bodies, incorporated municipal governing bodies, city and county boards of education, the Alabama Institute for Deaf and Blind, Department of Youth Services School District, and private and church schools (K-12).

The new law brings many changes to Alabama's fuel industry, and to ensure that everyone affected was aware of these important changes the ADOR worked with its industry partners, as well as with the Association of County Commissions of Alabama, the Alabama League of Municipalities, the Alabama Department of Education and other groups and organizations to inform all who may be affected by these important changes.

More Taxes, More Applications Added to ADOR's Electronic Filing and Online Services

"It's all about making the process easier," said State Revenue Commissioner Julie P. Magee. "The process being tax filing and online license applications," explained Magee. "We are always looking for ways to improve, cut costs, and above all, make all of our filing and application processes easier for taxpayers."

The latest efforts, prior to the close of the 2012 fiscal year, included moving the majority of the remaining business taxes to an electronic filing platform and transitioning the annual Motor Vehicle Regulatory, Automotive Dismantler & Parts Recycler, and Buyer's Identification (BID) Card license application/renewal processes to Web-based electronic systems.

In September, the Alabama Uniform Severance Tax, Coal Severance Tax, Forest Severance Tax, Iron Ore Tax, Coosa County Local Solid Mineral Tax, Jackson County Local Solid Mineral Tax, Dog Track Pari-Mutuel Pool Tax, State Horse Wagering Fee, Hazardous Waste Fee, and Solid Waste Fee joined the department's electronic filing lineup.

In the online service area, the Motor Vehicle Regulatory License application and renewal process, as well as the Automotive Dismantler & Parts Recycler License and BID Card application and renewal processes moved in September exclusively to Web-based electronic systems.

"The turnaround time on license processing and issuance will be improved, as many of the manual processing steps will be eliminated," said Magee. "In 2007, the department moved its Certificate of Motor Vehicle Title application process to an online process and saw dramatic improvements in turnaround times on title issuance, as well as significant decreases in title application errors. We expect similar results in these areas."

Annually, the ADOR issues over 4,500 Motor Vehicle Regulatory licenses, over 750 Automotive Dismantler & Parts Recycler licenses, and over 1,800 BID cards. Licenses and BID cards both expire on September 30 each year.

"So many of the positive things we are doing here in Revenue go 'under the radar,' so to speak, but to the taxpayers affected, these things really are important. It's all about making the process simpler and easier, so that our business taxpayers will spend less time working on tax and licensure matters and have more time to focus on their business endeavors," said Magee.

Five Years and Counting: ADOR Scores Perfect Audit

For the fifth consecutive year, the department's Property Management Section received a special commendation from the State Auditor's Office for a perfect audit.

The State Auditor's Office conducted a property audit of ADOR's nonconsumable personal property during November 2012.

All items costing \$500 or more were audited. The State Auditor's Office reported that ADOR had 3,460 items with an acquisition cost of \$6,705,537.37. All items were located and reviewed.

Outreach and Training

Educational outreach is an important responsibility of the ADOR. Participation in various regional, state, and local workshops and conferences, as well as a continued commitment to the New Business Workshop program, is important to the mission of the ADOR in all areas of its tax and administrative responsibilities.



Motor Vehicle Division Director Brenda Coone, center, is joined by Assistant Directors Mike Gamble, left, and Jay Starling, right, at the 2012 Association of Alabama Tax Administrators Summer Conference. Representatives from the department's Motor Vehicle and Property Tax divisions shared with attendees various ADOR program topics, ranging from legislative mandates to e-solutions.

New Business Workshops a Boon for Alabama's Business Community

In January 1989 the Alabama Department of Revenue adopted a new mission to acquaint the state's new business owners with their tax liabilities by offering them invaluable information through a series of business workshops. What began as an inspirational gem of an idea within the Taxpayer Assistance Program has blossomed into what is truly one of the department's significant contributions to local and state business community. From a pilot program held in four statewide locations, the New Business Workshop Program has now spread to some 20 or more cities and locations.



ADOR New Business Workshop presenters Lee Ann Rouse (left) and Rosalind Toles review program materials prior to their presentations.

Organizational Changes

Brenda Russ Named Taxpayer Advocate



Brenda Russ

Brenda Russ was named ADOR Taxpayer Advocate, effective Dec. 16, 2011.

As Taxpayer Advocate, she serves as an independent channel of assistance for taxpayers who have followed standard procedures, but find their tax matters still unsatisfactorily resolved.

A career Revenue employee, Ms. Russ brings over 31 years of experience in property, income, and business tax audit and management areas to her appointment.

The post of Taxpayer Advocate was established by law in 2000.

Linda Ellis Named Human Resources Division Director



Linda Ellis

Linda Ellis was named director of the ADOR Human Resources Division, effective Jan. 10, 2012. She had been serving as interim director since the retirement of former Director Charlie Lassiter on Dec. 1, 2011.

A 24-year state employee, Mrs. Ellis worked eight and a half years with State Personnel before coming to Revenue in 1996. She was named Human Resources Assistant Director in November 2002.

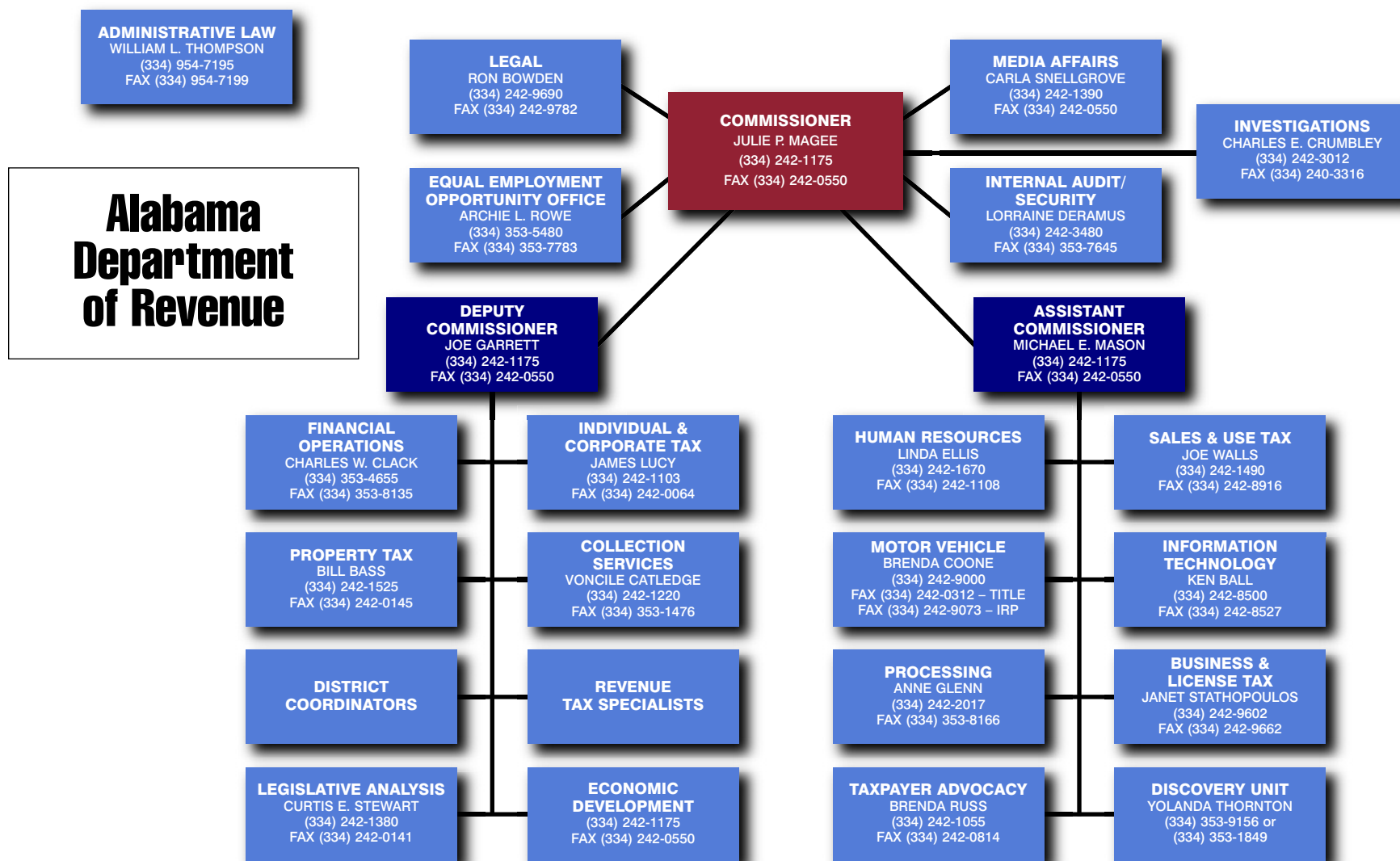
Mission Statement

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



Organization

The following section contains an overview of the organizational structure of the Revenue Department, covering the period Oct. 1, 2010, through Sept. 30, 2011. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 13 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 and the tax policy administrator. The deputy commissioner provides support to the Office of the Commissioner, serves as disclosure officer for the department, and keeps all records relating to departmental hearings, proceedings, and other related meetings as required by law. 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 Office of the Commissioner

Offices/Sections

Discovery Unit

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.

Discovery Unit...

The Discovery Unit, established Oct. 1, 2011, under the direction of the Tax Policy Administrator, is responsible for evaluating, prioritizing, testing, and implementing various projects aimed at enhancing tax collection efforts and improving taxpayer compliance.

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 or her 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.

Business and License Tax Division*

The Business and License Tax Division has the following responsibilities:

- Administers, collects, and enforces the gasoline tax, aviation excise tax, motor fuels tax, lubricating oils tax, motor carrier mileage tax, scrap tire environmental fee, tobacco tax, as well as tobacco master settlement agreement provisions and non-participating tobacco manufacturers escrow payments, hazardous waste fee, storage tank trust fund fee, playing card tax, horse wagering fee, 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.
- Issues motor vehicle dealer regulatory licenses, automotive dismantler and parts recycler licenses, and buyer's identification cards.** Administers the issuance of various county licenses, as well as the statement of gross sales.

- Collects seventeen county tobacco taxes, three county fuel taxes, and three county solid minerals taxes.

Sections

Administration/Assessments

Motor Fuels and Examination

Tobacco, Severance and License

Audit and Assessment Activity

During fiscal 2011-12, the Business and License Tax Division conducted 196 audits. Audit collections, refund reductions, and assessments totaled \$7,463,702.68. Issued 674 license citations, totaling \$255,947.82 and conducted 255 reviews.

During fiscal 2011-12, the division entered 824 preliminary assessments, totaling \$9,054,234.33 and 463 final assessments, totaling \$2,546,473.58.

The Business and License Tax Division collected \$280,925.81 in payments for preliminary assessments and \$451,191.11 in payments for final assessments during the 2012 fiscal year.

**Effective Nov. 1, 2011, the Sales, Use and Business Tax Division was reorganized, resulting in the establishment of the Sales and Use Tax Division and the Business and License Tax Division.*

***Effective Aug. 1, 2012, license issuance duties associated with the motor vehicle dealer regulatory, automotive dismantler and parts recycler licenses were transferred to the department's Motor Vehicle Division.*

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.
- 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

100% Penalty

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.
- 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 2011-12, Field Operations completed 4,999 field audits, totaling \$110,122,520 in audit production. Entered 4,446 preliminary assessments totaling \$49,253,574 and 5,014 final assessments totaling \$12,389,953. Audit collections for FY 2012 totaled \$17,518,834.

Tax Administration

For fiscal year 2011-12, Tax Administration processed 2,181,830 returns and adjusted 311,755 returns, resulting in additional revenues of \$149,180,428. Entered 200,073 preliminary assessments totaling \$589,183,680 and 262,697 final assessments totaling \$102,289,728. Collections, less refunds, totaled \$3,525,197,134.

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.

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.
- Renders legal advice and counsel to the commissioner and other departmental administrators.

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, motor vehicle dealer license law, 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.

* Effective Aug. 1, 2012, assumed issuance responsibilities of motor vehicle dealer

regulatory licenses, automotive dismantler and parts recycler licenses.

Sections

Administrative

Registration

Title

Audit Activity

During fiscal year 2011-12, the Motor Vehicle Division conducted 146 compliance audits under requirements of the International Registration Plan and 91 audits under the International Fuel Tax Agreement.

Processing Division

The Processing Division is responsible for the following:

- Implementation and maintenance of the Revenue Integrated Tax 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, data processing and imaging, remittance processing, 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 2011-12 property tax assessments for airlines, railroads, and public utilities totaled \$17,433,921,867 in market value with an assessed value of \$4,990,408,060. License tax assessments for freightlines totaled 253 companies with an assessed value of \$111,010,143 and resulted in total tax collections of \$3,885,355.

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 and Use Tax Division*

The Sales and Use Tax Division has the following responsibilities:

- Administers, collects, and enforces the following taxes and fees: sales, use, lodgings, rental, contractors' gross receipts, cellular telecommunications, dry cleaning environmental response trust fund, hydro-electric kilowatt hour, nursing facility, pharmaceutical providers', pre-paid wireless 9-1-1 service charge, utility gross receipts, utility service use, and utility license (2.2%).
- Collects 154 local sales, use, rental and lodgings taxes.

Sections

Tax Administration

Field Operations

Assessments

Audit and Assessment Activity

During fiscal 2011-12, the Sales and Use Tax Division conducted 2,416 audits. Audit collections, refund reductions, delinquents, license amounts, and assessments totaled \$49,169,820.

During fiscal 2011-12, the division entered 23,679 preliminary assessments, totaling \$36,959,254.98 and 8,547 final assessments, totaling \$36,537,177.04. The Sales and Use Tax Division collected \$6,589,758.21 in payments for both preliminary and final assessments during 2012.

**Effective Nov. 1, 2011, the Sales, Use and Business Tax Division was reorganized, resulting in the establishment of the Sales and Use Tax Division and the Business and License Tax Division.*

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.

2012 Legislative Highlights

2012 Revenue-related Legislation

General Legislation

Act 2012-54 (HB 144)

Expands Existing Tax Incentives to Investments by Companies Engaged in Coal Mining

This act amends Sections 40-9B-3 and 40-18-190; expands existing tax incentives to investments by companies primarily engaged in the coal mining industry; adds Industry Group 2121 (Coal Mining) to the qualifying business activities that qualify for abatements and capital credit; exempts coal companies from sales and ad valorem taxes for a period of ten years but will have no effect on the administration of the coal severance taxes imposed in Title 40, Chapter 13.

Effective Date: March 1, 2012

Act 2012-168 (HB 152)

"Heroes for Hire" Tax Credit Act of 2012

This act provides that companies who meet the requirements of the "Full Employment Act of 2011" may receive an additional \$1000 credit for each new employee hired who is defined as a "recently deployed unemployed veteran" (RDUV) (discharged within the last 2 years), to be applied against the employer's income tax liability; allows a RDUV a nonrefundable credit up to \$2000 against the income tax liability for expenses associated with one start-up business in which the RDUV holds at least 50% ownership; the \$2000 credit can only be taken for a business (located in Alabama) started after the passage of this bill and with a net profit of at least \$3000 for the year in which the credit is taken; an employer cannot claim the additional \$1000 credit for an employee who has claimed the \$2000 credit and the RDUV cannot claim the \$2000 credit if his/her employer has claimed the

additional credit on him/her.

Effective Date: April 2, 2012. The exemptions apply for all tax years beginning on or after January 1, 2012.

Act 2012-185 (HB 39)

State Sales Tax Exemption for Parts, Components and Systems used in Conversion, Reconfiguration and Maintenance of Transport Category Aircraft

This act amends Section 40-23-4(a)(46); exempts the gross receipts from the sale of parts, components, and systems that become a part of a fixed or rotary wing military aircraft or certified transport category aircraft which undergoes conversion, reconfiguration or general maintenance so long as the address of the aircraft for FAA registration is not in Alabama; exemption applies to state sales tax only; there is no corresponding local exemption unless specifically passed by local ordinance or resolution; there is no corresponding use tax exemption; exemption is effective for the fiscal year beginning October 1, 2012, and ending May 30, 2022, unless extended by legislative action.

Effective Date: October 1, 2012. Exemption ends May 30, 2022, unless extended by Legislature.

Act 2012-209 (HB 17)

Establishes the Crime of Offering a False Instrument for Recording against a Public Servant

This act amends Section 13A-9-12; makes it a felony for offering a false instrument for recording against a public servant; a person commits the crime when the person offers, for recording, a written instrument which relates to or affects the real or personal property, or an interest therein, or a contractual relationship of a public servant, knowing that the written instrument contains a materially false statement or materially false information, with the intent to defraud, intimidate, or

harass the public servant, or to impede the public servant in the performance of his or her duties; provides for penalties; sets forth a procedure allowing any person to petition a recording official to expunge a false instrument that has been recorded.

Effective Date: April 19, 2012

Act 2012-210 (HB 154)

Alabama Data Processing Center Economic Incentive Enhancement Act of 2012

This act amends Sections 40-9B-3, 40-9B-4, 40-18-190, and 40-18-193; entitled the Alabama Data Processing Center Economic Incentive Enhancement Act of 2012; allows the governing body of a municipality, county, or a public industrial authority to grant abatements of certain ad valorem taxes and construction related transaction taxes to private users of data processing centers for a period of up to thirty years; amends the definition of a "data processing center" by reducing employment thresholds in order to qualify for an abatement from 50 to 25 and requires the annual average total compensation of the new jobs to be no less than \$40,000; amends the definition of "Industrial Development Property" by adding Subsector 493, where the trade or business will provide logistics services related to the distribution of goods, employ 50 or more persons, and involve a capital investment of at least \$5 million, except that the investment in a trade or business located in a favored geographic area, as defined in Section 40-18-190(a)(6), must exceed \$1 million; amends the maximum exemption period to provide for an abatement of 10 years for data processing centers with a capital investment that does not exceed \$200,000,000 within 10 years of the private user commencing the acquisition, construction and equipping of the project; a period of 20 years with a capital investment exceeding \$200,000,000 but not greater than \$400,000,000 within 10 years of the private user commencing the acquisition, construction and equipping of the project; and a period of 30 years with a capital investment exceeding \$200,000,000 within 10 years of the private user commencing the

acquisition, construction and equipping of the project and exceeding \$400,000,000 within 20 years of the private user commencing the acquisition, construction and equipping of the project; provides that the abatement for data processing centers covers all real and personal property acquired at any time during the applicable maximum exemption period.

Effective Date: April 19, 2012

Act 2012-212 (HB 243)

Increases the Maximum Expended Amounts Beyond which Entertainment Industry Rebates Would not Be Allowed and Increases the Annual Cap for Incentives

This act concerns the Entertainment Industry Incentives Act of 2009; amends Sections 41-7A-43 and 41-7A-45, as amended by Act 2011-695 of the 2011 Regular Session, and Section 41-7A-48; increases the maximum expended amounts beyond which entertainment industry rebates would not be allowed and increases the annual cap for incentives allowed during any fiscal year; raises the maximum expended amount beyond which rebates would not be allowed; increases the annual cap for incentives allowed during any fiscal year to \$15 million for FY 2013; \$15 million for FY 2014; and \$20 million for fiscal years thereafter.

Effective Date: April 19, 2012

Act 2012-227 (SB 298)

Specifies That a Law Enforcement Officer Can Have a Motor Vehicle Towed if Driver Has Been Arrested or Injured, or Motor Vehicle Needs to Be Removed for Other Reason as Determined by a Law Enforcement Officer

This act amends Sections 32-13-1 and 32-13-2; amends the definition of an "abandoned motor vehicle" in Title 32, Chapter 13, to include vehicles unattended because the driver of the vehicle has been arrested or is impaired by an accident or for any other reason which causes the need for the vehicle to be immediately

removed as determined necessary by the law enforcement officer, or which is subject to an impoundment order for outstanding traffic or parking violations.

Effective Date: April 24, 2012

Act 2012-256 (HB 436)

Severe Weather Preparation Sales Tax Holiday

This act exempts purchases of certain covered items (storm prevention/recovery items) from the state sales and use tax during the first full weekend in July, 2012, and during the last full weekend of February in subsequent years; authorizes any county or city to exempt certain covered items from local sales and use taxes; prohibits a county or municipality from providing for a sales and use tax exemption during any period of the year that is not designated as a sales tax holiday.

Effective Date: April 26, 2012

Act 2012-259 (HB 73)

Income Tax Refund Check-Off for Victims of Crime and Leniency, Inc. (VOCAL)

This act amends Section 40-18-140; relating to income tax refund check-offs; provides an income tax refund check-off for a contribution to Victims of Crime and Leniency, Inc. (VOCAL).

Effective Date: April 30, 2012. For tax years beginning after December 31, 2012.

Act 2012-279 (SB 459)

Optional Network Election for Single Point Online Transactions or "ONE SPOT"

This act requires the Department of Revenue to develop and make available a system which allows any taxpayer required to file and remit a state, county, or municipal sales or use tax or a state, county, or municipal leasing or rental tax the ability to file and remit the sales and use tax or leasing or rental tax returns and payments through an electronic single point of filing program; entitled the Optional

Network Election for Single Point Online Transactions or "ONE SPOT"; provides that use of the system is optional to business entities; there will be no charge to utilize ONE SPOT by a taxpayer or local taxing jurisdiction; creates a State and Local Advisory Committee to provide input to the Commissioner of Revenue, and provides for its membership, powers, and duties; the Department of Revenue shall develop and make available the ONE SPOT system no later than September 30, 2013.

Effective Date: July 1, 2012. For returns and payments for tax periods beginning after September 30, 2013.

Act 2012-293 (HB 89)

Statewide Prepaid E-911 Fee

This act amends Sections 11-98-1, 11-98-2, 11-98-4, 11-98-5, 11-98-6, 11-98-7, and 11-98-9; adds Sections 11-98-4.1, 11-98-5.2, 11-98-5.3, 11-98-13, 11-98-13.1, 11-98-14, and 11-98-15; repeals Sections 11-98-5.1, 11-98-7.1, and 11-98-8; creates a statewide E-911 Board to replace the existing Commercial Mobile Radio Service Board (CMRSB); empowers the board to establish and collect a single statewide emergency telephone service charge to be paid into an E-911 Fund replacing all other existing wireline and wireless E-911 charges and provides new procedures for the collection of the emergency service charge from prepaid wireless consumers at the point of sale; proposes that a single monthly statewide E-911 charge shall be imposed on each active voice communications service connection in Alabama payable by the subscriber to the voice communications service provider to the 911 Board; the statewide 911 charge collected under Section 11-98-5 will not be subject to taxes or charges levied on or by the voice communications service provider and the charges and fees will not be considered revenue of the provider for any purposes; provides that prepaid wireless charges will be taxed at the point of sale paid by the consumer, collected by the seller at the

time of the sale and remitted to the Department on Revenue; Revenue will remit the amount collected to the CMRSB within 30 days of the date received; the fee shall be administered in the same manner as applicable in Chapter 23 of Title 40; the audit and appeal procedures applicable to Chapter 23 of Title 40 shall apply to the wireless 911 fee.

Effective Date: May 8, 2012

Sections 11-98-4.1, 11-98-5.2, 11-98-13.1, 11-98-14, and 11-98-15 become effective May 8, 2012. Section 11-98-5.3 will become effective September 1, 2012. The remaining provisions of the act become effective on October 1, 2013.

Act 2012-304 (HB 359)

Foreign Corporations Provided with Same Obligations, Rights and Consequences as Other Foreign Entities Doing Business Unregistered

This act amends Section 10A-1-7.21 and repeals Sections 10A-2-15.01 and 10A-2-15.02; consequences of a foreign corporation transacting business without registering with the Secretary of State same as other foreign entities doing business in the State unregistered.

Effective Date: January 1, 2014, following the ratification of the constitutional amendment proposed by HB357 of the 2012 Regular Session (Act 2012-275).

Act 2012-305 (SB 86)

Income Tax Refund Check-Off for Contribution to Alabama Veterinary Medical Foundation for the Spay-Neuter Program

This act provides an income tax refund check-off for a contribution to the Alabama Veterinary Medical Foundation for the Spay-Neuter Program.

Effective Date: August 1, 2012. Effective for the 2012 tax year and subsequent years.

Act 2012-309 (HB 307)

Insulin Syringes and Other Diabetic Supplies Exempt from Sales and Use Taxes

This act specifies that the sale of insulin syringes and other diabetic supplies purchased pursuant to a valid prescription will be exempt from any state, county, and municipal sales and use taxes; applies retroactively to all open tax periods and all periods for which a preliminary or final assessment of tax could be entered pursuant to Section 40-2A-7, or any successor general or local law; pursuant to Section 2 of this act, no refunds shall be due or issued pursuant to this act with respect to those periods prior to the effective date of this act.

Effective Date: August 1, 2012

Retroactive to all open tax periods and all periods for which a preliminary or final assessment of tax could be entered pursuant to Section 40-2A-7.

Act 2012-313 (HB 120)

Clarifies Process for Claiming Exemption from Ad Valorem Tax Due to Age or Disability

This act amends Sections 40-9-19, 40-9-21, and 40-9-21.1; clarifies the process for claiming an exemption from ad valorem taxes due to age or disability; ties the exemptions provided for in 40-9-19 (d) and 40-9-21 to the income thresholds present in these sections; raises the income threshold from \$7,500 to \$12,000.

Effective Date: August 1, 2012

The amendatory language in the act will apply for tax years beginning on or after October 1, 2012.

Act 2012-317 (HB 341)

Exempts Underground and Aboveground Storage Tanks from Requirements of Alabama Uniform Environmental Covenants Act

This act amends Section 35-19-2; exempts underground and aboveground

storage tanks storing motor fuel from the Alabama Uniform Environmental Covenants Act (AUECA); does not affect Title 22, Subtitle 1, Chapter 35 which imposes the storage tank trust fund charge, administered by the Department of Revenue.

Effective Date: August 1, 2012

Act 2012-318 (HB 364)

Further Provides for the Levy, Collection, and Administration of Severance Tax, Including Point When Tax is Levied

This act amends Sections 40-13-51, 40-13-53, 40-13-54, 40-13-55, 40-13-56, 40-13-57, and 40-13-58; further provides for the levy, collection, and administration of the severance tax, including the point when the tax is levied; provides a definition for “pollution control” or “abatement”; amends definition of “severed material” to exclude severed materials that are further processed into a finished aggregate or limestone product without being transported on a public road; requires the Department of Revenue to provide the county commissions with more detailed information regarding the distributions, including copies of taxpayer’s returns, upon request of the county ; requires the tax to be imposed on severed materials which are sold, delivered, or transferred between separate legal entities; provides an exemption from the tax where a producer who severs material from the earth and sells the severed material to the first purchaser without the materials being transported on a public road; provides that direct purchases by sovereign governmental entities are not subject to the tax hereunder; no penalties shall be imposed against a producer or purchaser for any severance tax due, based upon an interpretation of the provisions of this act, until the Department has adopted rules that have been effective for 60 days.

Effective Date: October 1, 2012

Act 2012-335 (SB 382)

Extends Collection of Construction Craft Industry Fees

This act amends Section 7 of Act 2009-561, and repeals Section 7 of Act 2010-220; provides for the continued collection of construction craft industry fees; all licensed contractors performing work on any construction project job located in Alabama must remit a fee to the Department of Revenue to be used for the recruitment and training of new construction craft trade workers; construction craft industry fee is subject to sunset provisions on October 1, 2014.

Effective Date: May 10, 2012

Act 2012-362 (HB 272)

Repeals the Requirement for the Social Security Number to be Provided by Applicants for Renewal of Licenses

This act amends Section 30-3-194; relates to providing the Social Security Number for the issuances and renewal of a license; repeals the requirement for providing the Social Security Number for a license renewal.

Effective Date: August 1, 2012

Act 2012-378 (SB 426)

Eliminates Minimum Penalty Provision in Failure to File Tax Law

This act amends Section 40-2A-11; discontinues the assessment of the late filing penalty in cases where an individual income tax return was filed reflecting no tax due at the time of filing; failure to file penalty remains unchanged for other taxpayers.

Effective Date: May 14, 2012. For tax returns filed for the 2011 and subsequent tax years.

Act 2012-385 (HB 140)

Extension of Time Period to Claim Capital Credits

This act amends Section 40-18-194; provides for a carry forward and delay of credit mechanism for certain qualifying projects that incur more than \$100 million in capital investment and create at least 100 jobs; projects that incur at least \$400 million will be allowed to carry forward the capital credit up to four taxable years; projects that incur at least \$300 million but less than \$400 million will be allowed to carry forward the credit up to three taxable years; projects that incur at least \$200 million but less than \$300 million will be allowed to carry forward the credit up to two taxable years; projects that incur at least \$100 million but less than \$200 million will be allowed to carry forward the credit one taxable year; allows a company that meets the investment and the jobs thresholds to delay the start of the qualifying project for up to three years; projects that are placed in service after December 31, 2011, and meet the thresholds will be allowed the carry forward and delay provisions.

Effective Date: May 14, 2012

This act shall become effective for all qualifying projects for which a project agreement has been entered into prior to December 31, 2011, but which have not been placed in service as of December 31, 2011, and for all qualifying projects for which a project agreement is entered into on or after December 31, 2011.

Act 2012-386 (HB 145)

Extension of Excise and Privilege Tax on Coal

This act amends Sections 40-13-2, 40-13-6 and 40-13-8; provides for the collection of the excise and privilege tax on coal; amends the distribution amounts and formulas for those agencies receiving proceeds from the \$0.135 coal severance tax; counties producing coal that had not previously received an allocation will receive an allocation based upon tonnage produced in the county

using 60% of the severance tax; terminates the tax on October 1, 2021, unless extended by the Legislature.

Effective Date: August 1, 2012

For fiscal year beginning October 1, 2011, the tax shall apply to all severance of coal from October 1, 2011, through the effective date of this act, as well as the severance of coal after the effective date of this act. No penalties or interest will be assessed for the tax return or payment related to the tax for the periods from October 2011 through the effective date of this act if the return is filed and payment is remitted by August 20th, 2012.

Act 2012-391 (HB 328)

Income Tax Credit for Purchase and Installation of Irrigation Equipment

This acts provides for the expense allowance provided to Alabama income taxpayers under Section 179 of the Internal Revenue Code for irrigation equipment; for all tax years beginning after December 31, 2011, there is allowed to any agricultural trade or business an income tax credit of 20% of the cost of the purchase and installation of qualified irrigation equipment and conversions costs related to irrigation systems or the development of irrigation reservoirs and water wells; credit shall be limited to only one purchase and installation of qualified irrigation equipment or one qualified reservoir per taxpayer; the credit may not exceed \$10,000 in any tax year or the taxpayer's Alabama income tax liability computed without regard to the credit.

Effective Date: May 14, 2012. For all tax years beginning after December 31, 2011.

Act 2012-395 (HB 401)

Sales and Use Tax Exemption for Metal Held for Investment Purposes

This act amends Sections 40-23-4 and 40-23-62; Section 40-23-4 is amended to

exempt the gross receipts from the sale or sales of metal, other than gold or silver, when the metal is purchased for the purpose of transferring such metal to an investment trust in exchange for shares or other units, each of which are both publicly traded including metal stored in warehouses located in this state; the exemption defines metals to include copper, aluminum, nickel, zinc, tin, lead, and other similar metals typically used in commercial industrial applications; Section 40-23-62 is amended to exempt the storage or use of these metals.

Effective Date: August 1, 2012

Act 2012-413 (SB 227)

Establishes a Catastrophe Savings to Cover Insurance Deductibles and Other Uninsured Portions of Risks of Loss to Owners of Residential Property Owners from Windstorm Events

This act establishes a catastrophe savings account to provide reimbursement for insurance deductible amounts and other uninsured portions of risks of loss to owners of residential property from a windstorm event; a taxpayer may establish only one catastrophe savings account; allows individual taxpayers a deduction against income earned for state income tax purposes imposed pursuant to Section 40-18-5 for amounts contributed to a catastrophe savings account; the total amount that may be contributed to the catastrophe savings account cannot exceed any of the following: 1) individuals whose qualified deductible is less than/equal to \$1,000, the maximum amount is \$2,000, 2) individuals whose qualified deductible is greater than \$1,000, the maximum amount is the amount equal to the lesser of \$15,000 or twice the amount of the taxpayer's qualified deductible, 3) self-insured individuals who choose not to obtain insurance on his/her legal residence, the maximum amount is \$250,000 but cannot exceed the value of the legal residence; if a taxpayer contributes in excess of the limits, the taxpayer must withdraw the excess amount and include the amount in Alabama income for purposes of Section

40-18-5, in the year of withdrawal; a distribution from a catastrophe savings account must be included in the income of the taxpayer unless the amount of the distribution is used to cover qualified catastrophe expenses; the tax paid pursuant to Section 40-18-5, attributable to a taxable distribution, with exceptions, must be increased by two and one-half percent of the amount which is includable in income; if a taxpayer who owns a catastrophe savings account dies, his/her amount must be included in the income of the person who receives the account, unless the person is the surviving spouse of the taxpayer.

Effective Date: May 15, 2012

Act 2012-416 (SB 439)

Commissioner of Revenue Prescribes Number of Years Motor Vehicle License Plate Designs will be Valid

This act amends Section 32-6-62; makes all license plate designs valid for a minimum period of five years; permits the Commissioner of Revenue, with the approval of the License Plates Legislative Oversight Committee, to authorize a license plate design to be extended past the current five (5) year period.

Effective Date: August 1, 2012

Act 2012-425 (HB 277)

Levies Tax on Cigar Wrappers

This act levies a tax on cigar wrappers and adds Section 40-25-2.1 to Title 40; defines a "cigar wrap" as an individual tobacco wrapper that is made wholly or in part from tobacco, including reconstituted tobacco, whether in the form of tobacco leaf, sheet, or tube, if the wrap is designed to be offered to or purchased by a consumer; the tax is levied on all cigar wrappers made using tobacco, sold at wholesale in this state, or imported into this state for use, consumption, or sale at retail; the tax will be based on weight; the rates for weight are the same as those

levied on smoking tobacco; provides that this section does not apply to a cigar manufacturer using wrappers made from tobacco applying those wrappers on a finished cigar for sale at retail; before someone engages in the business of selling cigar wrappers on which the tax has not been paid to the Department of Revenue, they are required to obtain a license; this act requires monthly reports; provides for penalties; provides for the distribution of proceeds from the tax levy according to Section 40-25-23.

Effective Date: August 1, 2012

Act 2012-426 (HB 278)

Secondary Metals Recyclers; Additional Records Required; Purchases of Specified Metal Property Limited; Registration with ACJIC Required; Database of Metal Property Sales Created; Criminal Penalties Established

This act amends Sections 13A-8-30, 13A-8-31, 13A-8-32, 13A-8-33, 13A-8-34, 13A-8-35, 13A-8-36, 13A-8-37, and 13A-8-39; adds Sections 13A-8-31.1, 13A-8-31.2, 13A-8-35.1, 13A-8-37.1, and 13A-8-37.2; requires secondary metals recyclers to maintain additional records relating to the purchase of ferrous and nonferrous metals; requires secondary metals recyclers to register with the Alabama Criminal Justice Information Center (ACJIC) or other responsible agency, who will maintain a database of certain information collected by secondary metals recyclers relating to the purchase of metal products; increases the enforcement provisions found in Title 13 related to secondary metal recyclers; amends the record keeping requirements; imposes criminal penalties for possession of stolen property; places restrictions on the purchase of certain items.

Effective Date: August 1, 2012

Act 2012-427 (HB 286)

Owners of Subchapter K Entities, Alabama S Corporations, and Owners and Resident Beneficiaries of Estates or Trusts Provided a Proportionate Tax Credit for Taxes Paid to a Foreign Country

This act amends Sections 40-18-14 and 40-18-21; provides owners of certain pass-through entities, as well as resident beneficiaries of an estate or trust, with a credit equal to their proportionate share of certain income or gross profits taxes paid or accrued to other states or territories on behalf of owners, and a credit for 50% of income taxes paid or accrued to a foreign country with respect to the trade or business of investment income of such entity; requires the Department of Revenue to report annually to Legislature the extent to which credits for taxes paid to foreign countries are claimed during the preceding tax year; this act provides that taxpayers may recognize gains from any taxable disposition of all or any portion of assets or Subchapter K interests consistent with pre-act applications under Sections 40-18-14 and 40-18-21 where the parties can document that negotiations began prior to January 1, 2011; no penalty, including payments otherwise required under Section 40-18-80, shall be due or assessed for any underpayment of or failure to pay estimated income tax resulting from any retroactive application of the amendment in this act.

Effective Date: May 15, 2012

Amendments to Sections 40-18-14 and 40-18-21(a) apply to all tax years beginning after December 31, 2010. Amendments to Section 40-18-21(c) apply to all tax years beginning after December 31, 2011.

Act 2012-434 (HB 556)

Extends Prohibition against Permitting New Solid Waste Facilities

This act amends Act 2011-297, now appearing as Section 22-27-5.2; extends the prohibition against permitting new public solid waste landfill facilities until May

31, 2014; the moratorium period does not apply to industrial facilities receiving waste generated in-state only by the permittee.

Effective Date: May 15, 2012

Act 2012-436 (HB 599)

Alabama Tourism Destination Attraction Incentive Act

This act amends Sections 40-9B-3, 40-18-190 and 40-18-193; creates the Alabama Tourism Destination Attractions Incentive Act; allows the governing body of a municipality, county, or a public industrial authority to grant abatements of certain ad valorem and construction related transaction taxes to private users of tourism destination attractions for a period of up to 10 years and to enable tourism attractions to qualify for capital credits; tourism destination attraction projects that locate in favored geographic areas with at least \$5 million in capital costs, create at least 20 (full-time) jobs for new employees and pay those new employees a base wage requirement as set in the law can qualify for and receive the income tax capital credit; those projects that are not located in favored geographic areas must invest at least \$20 million, create at least 50 (full-time) jobs and meet the base wage requirements, the "tourism destination attraction" definition encompasses most attractions that provide cultural, historical, natural/man-made beauty, entertainment and amusement opportunities that are designed to attract in-state and out-of-state visitors but does not include facilities primarily devoted to recreational establishments (shopping centers, restaurants, movie theaters, etc.) that serve the community; this act does not apply to any gaming facility; for qualifying industrial or research enterprises described in Section 40-9B-3 (a) (10) j., the approval of the abatement of a specified ad valorem tax or construction related tax levied or imposed by a county or municipality will take place only upon adoption of a resolution by the governing body of the county or municipality approving the abatement.

Effective Date: May 15, 2012

Act 2012-474 (SB 398)

Innocent Spouse Relief

This act amends Section 40-18-27 to conform to Federal law in regards to instances where taxpayers can seek relief from being jointly and severally liable for the income tax liability shown on a joint return; commonly referred to as "innocent spouse relief", the relief shall conform to Title 26 USC Sec. 6015(c) and 6015(f).

Effective Date: May 15, 2012

Act 2012-483 (HB 257)

Alabama New Markets Development Act

This act creates the Alabama New Markets Development Act; establishes state income, financial institution excise, and premium tax credits for investments in businesses in impoverished and low income communities pursuant to Section 45D of the Internal Revenue Code; the credits are transferable on the open market; any unused credit is available for carry forward (7 years) to future tax years; applications should be submitted to the Alabama Development Office with a \$5000 non-refundable fee; the Alabama Development Office may not certify more than \$20 million in credits during each tax year; the maximum investment qualifying for the credit is \$10 million per project.

Effective Date: August 1, 2012

Act 2012-486 (SB 393)

Jason Barfield Act

This act creates the Jason Barfield act; this bill allows residents an income tax exemption in the year declared deceased for any payment made by the U.S. Dept of Defense when the person was a member of the Armed Forces and was killed in action in a designated combat zone; exempts any income earned by the spouse of the deceased service member in the year the individual is declared deceased; the

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normal statute of limitations for filing a petition for refund would not apply.

Effective Date: May 16, 2012. Retroactively effective to January 1, 2011.

Act 2012-491 (HB 658)

Beason-Hammon Alabama Taxpayer and Citizen Protection Act

This act amends Sections 3, 5, 6, 8, 9, 13, 20, 21, 24, 27, 29 and 30 of Act 2011-535, now appearing as sections 31-13-3, 31-13-5, 31-13-6, 31-13-8, 31-13-9, 31-13-13, 31-13-19, 31-13-20, 31-13-23, 31-13-26, 31-13-28, 31-13-29; amends Section 32-6-9 and 32-6-10.1; makes revisions to the Beason-Hammon Alabama Taxpayer and Citizen Protection Act; business entities or employers, to include contractors and subcontractors, or persons receiving a grant or incentive by the state or political subdivision must enroll in E-Verify and verify every employee that is required to be verified according to applicable federal rules and regulations relating to the hiring of unauthorized aliens; if the business entity does not comply, and upon a finding by a court of competent jurisdiction, the court shall direct the applicable state, county, or municipal governing bodies to suspend the business licenses, permits, articles of incorporation, articles of organization, or any other authorizing document of the business entity; requires the Attorney General to defend law enforcement officers under certain conditions; requires the Administrative Office of Courts to submit a quarterly report to the Alabama Department of Homeland Security summarizing the number of cases in which an unlawfully present person was detained by law enforcement and appeared in court for any violation of state law; requires the Department of Revenue to conduct annual searches of its records to determine if multiple individuals have filed tax returns under the same Social Security number or the same individual tax identification number and investigate the use of the Social Security numbers or individual tax identification numbers; after a Social Security Number or individual tax identification number is determined to be stolen or misused, the Department of Revenue shall report the violation to the

Attorney General or the appropriate district attorney.

Effective Date: May 18, 2012

Act 2012-494 (SB 216)

Person Must Present Proof of Actual Purchase Price when Presenting a Deed or Bill of Sale to Be Recorded with the Judge of Probate

This act amends Section 40-22-1; requires that a person presenting a deed, bill of sale, or other instrument conveying any real or personal property within this state or any interest in any property to the judge of probate for recording will present proof of the actual purchase price of property or actual value of the property; the Department of Revenue will develop a form which will be used for attesting to the actual value or actual purchase price of the property; if proof is not presented, the privilege or license tax will be based upon the assessed value of the property; the person failing to submit the required proof will be subject to a monetary penalty of \$100 or 25 percent of the privilege or license tax actually due, whichever is greater.

Effective Date: August 1, 2012

Act 2012-513 (HB 249)

Exempts Alabama Marine Corps League from State, County, Municipal Sales and Use Taxes

This act exempts the Alabama Marine Corps League from paying or collecting any state, county, and municipal sales and use taxes.

Effective Date: August 1, 2012

Act 2012-524 (HB 505)

Disaster Recovery Tax Incentive Protection Act of 2011

This act amends Act 2011-709, now appearing as Section 40-9B-13, entitled the Disaster Recovery Tax Incentive Protection Act of 2011; provides further protection of tax abatements in the event properties are damaged or destroyed by natural disasters; defines "Disaster Replacement Property", "Governing Body", "Natural Disaster", and "Replaced Property"; tax abatements otherwise granted pursuant to this chapter will not be disqualified solely because the underlying transactions or property relate to the repair or replacement of property damaged by a natural disaster and not to new construction; expansion of abatement law applies to transactions entered into or property acquired after the tornado outbreaks of April 2011; ad valorem tax abatements in existence prior to the onset of a natural disaster shall not be disallowed because of an interruption of a qualifying business activity at the site; tax abatements on replaced property will apply to disaster replacement property obtained by a private user if: 1) the disaster replacement property is located at a different site than the replaced property, but not within the jurisdiction of a different governing body, so long as the cost of the disaster replacement property does not exceed the cost of the replaced property by more than 25 percent. The private user must provide written notice to the abatement granting authority, to the assessing official of the county where the property is located, and to the Department of Revenue of the change in location of the private use industrial property or the disaster replacement property no later than the first October 1 following the effective date of this act or the first October 1 following the change in location of the property, whichever is later. The user will also file the appropriate tax returns on October 1 of that year and each year thereafter, as required by law, 2) where the disaster replacement property is located within the jurisdiction of a governing body different from the replaced property, then the private user must obtain approval from the appropriate governing body for the

continuation of the ad valorem tax abatement, in accordance with Sections 40-9B-5 and 40-9B-6, 3) if the cost of the disaster replacement exceeds the cost of the replaced property by more than 25 percent, then the private user will obtain governing body approval under the procedures outlined in Sections 40-9B-5 and 40-9B-6 for the abatement of any taxes on the investment amount of the investment that is greater than 25 percent more than the cost of the replaced property; no new approval is required on the amount of the new investment not greater than 25 percent more than the cost of the replaced property, if no new governing body is affected by the continuation of the tax abatements.

Effective Date: May 22, 2012. Retroactively effective on April 15, 2011.

Act 2012-533 (HB 638)

Expedited Issuance of Professional Licenses and Certificates for Spouses of Active Duty Military Personnel and Acknowledgement of Certain Licenses Obtained in Other Jurisdictions

This act expedites the issuance of professional licenses and certificates for spouses of active military personnel; acknowledges licenses obtained in other jurisdictions; does not apply to the practice of law or the regulation of attorneys; applies to any board, agency, commission, or other entity providing professional licenses or certificates, or both, for the purpose of employment in Alabama; applies to individuals who are: 1) married to an living with an active duty member of the United State Armed Forces who is relocated to and stationed in Alabama under official military orders, 2) have not committed or participated in an act that would constitute grounds for refusal, suspension or revocation of a professional license or certificate, 3) have not been disciplined by an authorized entity or under investigation in relation to a professional license or certificate, 4) has paid any required fee and submitted to any required background check by an authorized board, commission, or agency in Alabama; the professional license or certificate

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would be expeditiously issued based on the spouse having a current license or certificate which was obtained in other jurisdictions or states with greater or substantially similar licensing requirements as those required of the board, commission or agency in Alabama.

Effective Date: August 1, 2012

Act 2012-536 (HB 696)

Levies an Additional Monthly Surcharge Due with Each
Monthly Payment of Supplemental Privilege Assessment on Nursing Facilities

This act amends Sections 40-26B-21, 40-26B-22 and 40-26B-26, as amended by Act 2011-614; levies an additional monthly surcharge beginning May 20, 2012 and ending August 31, 2013, to be due with each payment of the supplemental privilege assessment; initial monthly surcharge will be reduced September 20, 2012 until August 31, 2013; nursing facilities must remit the additional monthly surcharge per licensed bed per month; the surcharge will affect 16 months (periods for April 2012 through August 2013); the initial surcharge in the amount of \$131.25 will be required for the first 4 months and applies to tax returns filed for the periods of April 2012 through July 2012; reduces the additional monthly surcharge per licensed bed per month on nursing facilities beginning September 20, 2012 until August 31, 2013; beginning with the monthly payment of the supplemental privilege assessment due on September 20, 2012, the monthly surcharge decreases to \$43.75 per licensed bed per month; the surcharge applies to tax returns filed for the periods of August 2012 through August 31, 2013.

Effective Date: May 22, 2012

Act 2012-543 (HB 187)

Income Tax Refund Check-Off for Alabama Association of Rescue Squads

This act provides for a voluntary contribution to the Alabama Association of

Rescue Squads made by check-off on annual income tax returns; a minimum annual contribution of \$2 may be voluntarily contributed.

Effective Date: August 1, 2012

Act 2012-544 (HB 185)

Sales and Use Tax Exemption and Ad Valorem Tax Exemption for the
Alabama Association of Volunteer Fire Departments, County Volunteer Fire
Associations, the Alabama Association of Rescue Squads and Its County Volunteer
Members, and All Local Fire Districts Not Under Their County Commission

This act exempts the Alabama Association of Volunteer Fire Departments, county volunteer fire associations, the Alabama Association of Rescue Squads, Incorporated, all volunteer rescue squads that are members of the Alabama Association of Rescue Squads, all county volunteer rescue associations, all local fire districts that are not under the auspices of their county commission from any state, county, and local sales and use taxes and ad valorem taxes.

Effective Date: August 1, 2012

Act 2012-561 (HB 213)

Certain Financial Entities Not Required to Be Licensed as
Used Motor Vehicle Dealers

This act amends Section 40-12-390; specifies that the term "used motor vehicle dealer" does not include credit unions or licensees of the State Banking Department and finance companies which acquire motor vehicles as an incident to their regular business, and does not include motor vehicle rental and leasing companies.

Effective Date: May 23, 2012

Local Revenue Related Acts

Act 2012-82 (HB 125)

Installation and Maintenance of Improved System for Recording, Archiving and Retrieving Documents Affecting Property Titles in Montgomery County

This act repeals Act 1965-591; facilitates the use of public records in property transactions in Montgomery County by providing for the installation of an improved system of recording, archiving, and retrieving instruments and documents affecting the title to real and personal property and other documents recorded in the office of the judge of probate; provides for the collection and disposition of a special recording fee of \$5.00; provides that the system shall constitute official and permanent records in Montgomery County.

Effective Date: June 1, 2012

Act 2012-165 (HB 51)

Commissioner of Licenses in Morgan County May Collect a Voluntary Contribution for the Issuance/Renewal of a Boat Registration

This act provides for the commissioner of licenses in Morgan County to collect a voluntary contribution for distribution to the Morgan County Rescue Squad upon the issuance or renewal of a boat registration in the county.

Effective Date: July 1, 2012

Act 2012-196 (HB 498)

Authorizes Cities in Jefferson County to Designate City License Issuing Official

This act authorizes the mayor of any city in Jefferson County to designate a city officer or employee to process the renewal of motor vehicle license plates for motor vehicles; the city shall be audited by the Examiners of Public Accounts; requires city license plate issuing official and his or her employees to be bonded by a bonding

company.

Effective Date: January 1, 2013

Act 2012-206 (HB 476)

Distribution of Additional TVA Payments in Marshall County

This act amends Section 1 of Act 2011-527; provides for the distribution of additional TVA in-lieu-of-taxes payments received by Marshall County pursuant to Act 2010-135 to school systems in the county for payments to teachers achieving National Board Certification.

Effective Date: April 17, 2012

Act 2012-226 (SB 187)

Franklin County; Duties/Responsibilities/Liabilities Regarding Real Property Sales for Failure to Pay Taxes and Subsequent Redemptions Transferred to Revenue Commissioner

This act provides that all duties, responsibilities, and liabilities regarding real estate sales for failure to pay taxes and subsequent redemptions be transferred from the Franklin County Judge of Probate to the Franklin County Revenue Commissioner.

Effective Date: July 1, 2012

Act 2012-233 (SB 466)

Authorizes the Talladega County Commission to Levy a Lodging Tax

This act amends Section 2 of Act 2008-494; authorizes the Talladega County Commission to levy a lodging tax in the amount of two percent of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room; does not apply to rooms, lodgings, or accommodations supplied for a period of 30 continuous days or more

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in any place; campgrounds in the county are exempted from the tax.

Effective Date: April 24, 2012

Act 2012-240 (HB 483)

Distribution of TVA Payments in Limestone County

This act amends Section 1 of Act No. 79-501; provides for the further distribution of certain TVA payments to Limestone County Board of Education and Athens City Board of Education.

Effective Date: April 24, 2012

Act 2012-241 (HB 507)

Installation and Maintenance of Improved System for Recording, Archiving and Retrieving Documents Affecting Property Titles in Monroe County

This act facilitates the use of public records in property transactions in Monroe County by providing for the installation of an improved system of recording, archiving, and retrieving instruments and documents affecting the title to real and personal property and other documents recorded in the office of the judge of probate; provides for the collection and disposition of a special recording and filing fee of \$5.00; a special transaction fee of \$3 shall be paid to and collected by the judge of probate on any transaction, at the discretion of the judge of probate; provides that the system shall constitute official and permanent records in Monroe County.

Effective Date: July 1, 2012

Act 2012-281 (SB 474)

Authorizes Barbour County Commission to Levy Additional Sales, Use, and Amusement Tax

This act authorizes the Barbour County Commission to levy an additional sales,

use, and amusement tax; provides for the collection, distribution, and use of the proceeds of the tax; prescribes penalties and fixes punishment for violation of the act; after a public hearing, the county commission, by recorded majority, may levy a sales, use, and amusement tax of not more than one-half cent (\$0.005); gives non-state third party administrator the same authority and power as the Department of Revenue in tax collection; in addition to the normal administration fees given to Revenue (up to 5% of gross collections), the administrator can bill the locality directly for any special counsel fees incurred in the tax collection effort; Revenue may employ special counsel as is necessary to enforce collection of the tax and to enforce this act; Revenue or other entity shall pay the special counsel any fees it deems necessary and proper from the proceeds of the tax collected by it for Barbour County.

Effective Date: May 3, 2012

Act 2012-301 (SB 473)

Increases Barbour County Board of Education School Tax District No. 1 Ad Valorem Tax

This act increases the Barbour County Board of Education School Tax District No. 1 Ad Valorem tax by four mills to be used for school purposes; increased tax to be levied and collected in the School District No. 1 for each year beginning with the levy for the tax year October 1, 2012 to September 30, 2013 and ending with the levy for the tax year October 1, 2042 to September 30, 2043; tax to be levied after first submitted to the vote of the qualified electors in School District No. 1.

Effective Date: May 9, 2012. Contingent upon majority of voter approval in the Barbour County Board of Education School Tax District No. 1.

Act 2012-308 (HB 404)

Prohibits any Municipality Located Entirely Outside of Lawrence County from Imposing Taxes

This act proposes a local constitutional amendment relating to Lawrence County, to prohibit any municipality located entirely outside of Lawrence 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 Lawrence County; a municipality prohibited from imposing any tax or regulation under this amendment shall not provide any regulatory function or police or fire protection services in its police jurisdiction located in Lawrence County, other than public safety mutual aid.

Effective Date: Constitutional Amendment; contingent upon voter approval

Act 2012-325 (HB 572)

State Revenue Commissioner Responsible for Ensuring Property in Russell County is Appraised, Mapped, and Valued in Accordance with Law

This act amends Sections 2 and 3 of Act 343 of the 1976 Regular Session; clarifies that the State Revenue Commissioner is responsible for prescribing functions, duties, and responsibilities in Russell County to ensure that property is appraised, mapped, and valued in accordance with law; the county revenue commissioner is responsible for collecting the cost of the appraisal and mapping program from the various agencies that receive ad valorem tax revenues.

Effective Date: May 10, 2012

Act 2012-337 (SB 476)

Distribution of Tobacco Payments in Clay County

This act amends Sections 45-14-244.02 and 45-14-244.05; adds new Section 45-14-244.04; further provides for the distribution of tobacco payments in Clay

County; re-establishes the District Community Service Office servicing Clay, Chambers, and Randolph Counties; statutorily allows Clay County to self-collect or contract with other entities, including the Department of Revenue, to collect its tobacco taxes; changes the distribution of proceeds collected for Clay County.

Effective Date: July 1, 2012

Act 2012-338 (SB 487)

Distribution of Tobacco Tax in Chambers County

This act amends Section 45-9-244; provides further for the distribution of the tobacco tax in Chamber County; re-establishes the District Community Service Office servicing Clay, Chambers, and Randolph Counties; statutorily allows Chambers County to self-collect or contract with other entities, including the Department of Revenue, to collect its tobacco taxes the proceeds from the tax, less two percent of the actual cost of collection, will be distributed to the Chambers County General Fund.

Effective Date: July 1, 2012

Act 2012-339 (SB 486)

Distribution of Tobacco Tax in Randolph County

This act amends Sections 3 and 6 of Act 2003-213 and reenacts Section 5 of Act 2003-213; provides for the distribution of the tobacco tax; re-establishes the District Community Service Office servicing Clay, Chambers, and Randolph Counties; statutorily allows Randolph County to self-collect or contract with other entities, including the Department of Revenue, to collect its tobacco taxes the proceeds from the tax; the proceeds from the tax, less two percent of the actual amount of collection, shall be distributed to the Randolph County General Fund.

Effective Date: July 1, 2012

Act 2012-365 (HB 574)

Authorizes a Mail Order Fee for Renewal of Business Licenses by Mail in Russell County

This act authorizes the Russell County Commission to establish an additional fee to be entitled "Mail Order Fee" to off-set the costs of mailing or overhead relating to business license renewals; the fee will be collected by the judge of probate at the time of renewal and paid over to the county general fund.

Effective Date: August 1, 2012

Act 2012-408 (SB 45)

Persons Absent from the State on Military Duty, Mission Assignment, or Similar Purpose Must Designate a Place of Residence in the State

This act authorizes persons absent from the state on military duty, mission assignment, or other similar purposes to designate a place of residence in the state by filing a notarized declaration of residence with the judge probate of the county where the designated place of residence is located; specifies that the designation would not be effective for the purpose of voter registration or qualification for elected office; filing of a declaration of residence does not establish permanent residence for the person filing the declaration for either purposes of eligibility for the Alabama G.I and Dependents' Educational Benefit Act or for purposes of qualifying for in-state tuition rates at a state-supported institution of higher education, unless the person filed a personal income tax return with the state or would have been required to file a personal income tax return if the person had a tax liability.

Effective Date: August 1, 2012

Act 2012-411 (SB 205)

Restricts Public Housing Authorities in Certain Class 3 Municipalities from Exercising Power of Eminent Domain Except with the Approval of the Municipality's Governing Body

This act amends Section 24-1-28; requires municipal public housing authority in Class 3 municipalities, except Class 3 municipalities organized under Act 618 of the 1973 Regular Session, to obtain approval of the governing body of the municipality before exercising their power of eminent domain; also requires the housing authority to notify surrounding property owners prior to the purchase of property for public housing purposes by publishing the notice in a newspaper of general circulation in the municipality for a period of three consecutive weeks prior to execution of any binding agreement to purchase the property.

Effective Date: August 1, 2012

Act 2012-417 (SB 471)

Establishes the Florence/Lauderdale Tourism Board and Changes the Distribution of Lodging Tax Collections in Lauderdale County

This act amends Section 7 of Act 86-441; establishes the Florence/Lauderdale Tourism Board; changes the distribution of Lauderdale County lodging tax collections; 75% of net proceeds will be distributed to the Florence/Lauderdale Tourism board and 25% will be distributed to the municipality where the lodging is located; provides for distribution of the revenue by the Alabama Department of Revenue.

Effective Date: May 15, 2012

Act 2012-418 (SB 504)

Increases "General Purpose Tax" in the City of Madison

This act approves a proposed increase in the maximum rate of the ad valorem

tax in the City of Madison called the “General Purpose Tax” from 18 mills to 24 mills of taxable property; provides for a referendum; provides that the city may make the proposed increase effective beginning with the levy for the tax year beginning October 1, 2012; provides for the use and expenditure of revenues derived by Madison from the proposed tax rate increase.

Effective Date: Constitutional Amendment; contingent upon voter approval

Act 2012-421 (SB 563)

Distribution of TVA Payments in Jackson County

This act amends and reenacts Section 1 of Act 79-473; provides for the appropriation of funds received by Jackson County from payments made in lieu of taxes by the Tennessee Valley Authority; repeals Act 2011-611 and Act 2011-654.

Effective Date: December 1, 2012

Act 2012-422 (SB 564)

Authorizes Greene County Commission to Levy Additional Ad Valorem Tax

This act authorizes the Greene County Commission to levy an additional ad valorem tax of three mills on each dollar of taxable property and provides for a referendum.

Effective Date: Constitutional Amendment; contingent upon voter approval

Act 2012-442 (HB 552)

Distribution of Lodging Tax Proceeds in Madison County
to U.S. Space and Rocket Center Foundation

This act amends Sections 3 and 4 of Act 2004-418; provides that the county lodging tax proceeds are distributed to the U.S. Space and Rocket Center Foundation; the tax terminates on September 30, 2022.

Effective Date: May 16, 2012

Act 2012-446 (HB 636)

Issuance Fee Levied for Each Motor Vehicle Tag Issued in Marengo County

This act authorizes the Marengo County Commission to impose an issuance fee, not to exceed \$5.00, to be levied and collected annually for each motor vehicle tag issued in the county; provides that the proceeds shall be used to supply resources to the Marengo County Economic Development Authority and for improvements to the Marengo County road systems; provides an exemption from payment of issuance fee to any person 65 or older; the act will be repealed on October 1, 2022.

Effective Date: October 1, 2012

Act 2012-447 (HB 665)

Provides Penalties for Failure to Collect the Tax Levied
on Tobacco Products in Blount County

This act amends Section 45-5-244; provides penalties for the failure to collect the tax levied on tobacco products in Blount County.

Effective Date: August 1, 2012

Act 2012-453 (HB 752)

Distribution of Severed Material Severance Tax in Franklin County

This act provides for the distribution of severed material severance tax funds remitted to Franklin County for economic development, funds will be distributed to the Franklin County Development Authority and used exclusively for economic development.

Effective Date: May 16, 2012

Act 2012-454 (HB 756)

Additional Ad Valorem Tax Levy in Greene County

This act authorizes the Greene County Commission to levy an additional ad valorem tax of three mills on each dollar of taxable property; provides for a referendum; revenues received from tax will be paid to the county general fund for educational purposes.

Effective Date: Constitutional Amendment; contingent upon voter approval

Act 2012-457 (HB 771)

Distribution of Tobacco Tax in Talladega County

This act amends Section 7 of Act 90-424; provides for an additional county tobacco tax; proceeds from the tax, less the cost of collection, will be paid by the Department of Revenue to the Talladega County Commission; a portion of the proceeds will be distributed to the Talladega County Volunteer Program.

Effective Date: May 16, 2012

Act 2012-480 (SB 572)

Distribution of TVA Payments in Marshall County

This act amends Section 1 of Act 86-564; provides further for distribution of Marshall County's share of in-lieu-of-taxes TVA payments.

Effective Date: August 1, 2012

Act 2012-481 (HB 741)

Winston County Judge of Probate to be Compensated on Salary Basis;
One-Stop Issuance of Motor Vehicle License Plates by Judge of Probate

This act provides for the judge of probate in Winston County to be compensated on a salary basis; provides for the one-stop issuance of motor vehicle license plates by the county judge of probate; fees will be remitted to the county general

fund; provides that the judge of probate will perform all duties relating to the issuance of motor license plates in the county; provides that the judge of probate will perform the duties relating to the assessment and collection of ad valorem taxes on motor vehicles.

Effective Date: Constitutional Amendment; contingent upon voter approval. If ratified, the act will become effective at the beginning of the next term of office of the judge of probate.

Act 2012-488 (HB 748)

Levies an Additional One Percent Sales and Use Tax on Certain Items and an Additional One-Half of One Percent on Certain Other Items in Baldwin County

This act authorizes the Baldwin County Commission to levy an additional one percent sales and use tax on certain items and one-half of one percent on certain other items; distributes the proceeds to any local boards of education in the county in accordance with state law; the tax expires five years from June 1, 2013, unless renewed; prescribes penalties and punishment for violation of the amendment; provides for exemptions from the sales and use tax; tax may be collected either by the county commission or by any person, firm, or corporation that the commission may contract to collect the tax.

Effective Date: Constitutional Amendment; contingent upon voter approval.

Act 2012-517 (HB 352)

Authorizes Class 3 Municipalities to File Expedited Quiet Title
and Foreclosure Action

This act authorizes Class 3 municipalities to file an expedited quiet title and foreclosure action in circuit court to establish clear title to tax sale properties acquired from the State Land Commissioner pursuant to Chapter 10 of Title 40.

Effective Date: May 22, 2012

Act 2012-541 (HB 776)

Authorizes Geneva County Commission to Levy a One Percent Sales Tax

This act authorizes the Geneva County Commission to levy a one percent sales tax, subject to a referendum, for constructing and maintaining a jail; the tax will be collected by the Department of Revenue, the county commission, or other entity the county has contracted to collect the tax; excess proceeds will go to road and bridge projects and resource officers for schools.

Effective Date: Constitutional Amendment; contingent upon voter approval

Act 2012-547 (HB 685)

Installation and Maintenance of Improved System for Recording, Archiving and Retrieving Documents Affecting Property Titles in Jefferson County

This act facilitates the use of public records in property transactions in Montgomery County by providing for the installation of an improved system of indexing, recording, archiving, and retrieving instruments and documents affecting the title to real and personal property and other documents recorded in the office of the judge of probate; beginning June 1, 2012, a special indexing and filing fee of \$11 will be paid to and collected by the judge of probate.

Effective Date: May 23, 2012

2012 First Special Session

Act 2012-599 (HB 13)

Distribution of Remote Use Taxes; 75% of Future Collections to General Fund

This act amends Sections 40-23-60, 40-23-85 and 40-23-174, and repeals Section 40-23-150; provides a definition for Remote Use Tax in Section 40-23-60 and changes the distribution of use taxes in Section 40-23-85 so that after the distribution of the 2% tax on gross proceeds from the sales of automotive vehicles and other distributions provided in Section 40-23-85, 75% of future collections from remote sellers and 25% of all current use taxes will be deposited into the General Fund; an amount sufficient to fund the Children's Health Insurance Program (CHIP) will be distributed annually as a first charge against the amounts allocated to the General Fund under Section 40-23-85; the legislative intent is that all amounts collected on transactions involving a seller located outside the state when the property is shipped or transported from outside the state will be considered use tax for the purpose of distribution, regardless of whether the taxes are considered sales taxes for other purposes.

Effective Date: October 1, 2012

Act 2012-600 (HB 25)

Makes Appropriations from Children First Trust Fund and

Tobacco Settlement Funds for Fiscal Year Ending September 30, 2013

This act appropriates, according to Section 41-15B-2.2, the sum of \$35,990,322 in tobacco tax revenues from the Children First Trust Fund (CFTF) to various agencies for the fiscal year ending September 30, 2013; appropriates the sum of \$48,523,192 from additional tobacco settlement funds to various agencies for the fiscal year ending September 30, 2013.

Effective Date: May 24, 2012

Interest Rates for Calendar Quarters 2012

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%
2011	3%	4%	4%	3%
2012	3%	3%	3%	3%

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, Hoover (35244)

Telephone (205) 733-2740

Mobile — 955 Downtowner Boulevard (36609)

Telephone (251) 344-4737

Montgomery — 2545 Taylor Road (36117)

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

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 429 capital credit projects that have been placed in service with a total of \$15,628,438,152 in actual investment costs and at least 53,166 actual jobs created. Currently, the department is holding several additional notices pending receipt of requested additional information.

To date, approximately \$554,222,213 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	1995-2009	2010	2011	2012	Total For All Years
Notices of Projects Placed In Service in Reporting Year	392	12	14	11	429
Actual Jobs Created Based on Notices of Projects Placed In Service in Reporting Year	50,091	1,169	1,011	895	53,166
Actual Project Costs Based on Notices of Projects Placed In Service in Reporting Year	\$14,067,004,706	\$773,904,241	\$473,926,890	\$313,602,315	\$15,628,438,152
Data Based on Income Tax Credits Claimed In Reporting Year					
Reporting Year	1995-2009	2010	2011	2012	Total For All Years
Capital Credits Claimed in Reporting Year	\$405,033,600	\$49,685,106	\$43,882,657	\$55,620,850	\$554,222,213

Annual Report of Qualifying Projects for Abatements and Capital Credits as a Result of Act 2012-54 (Coal Mining)

*In accordance with Section 40-18-195.1, **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, by the fifth Legislative day of each regular session, as to the qualifying projects and to the amounts of abatements and capital credits as a result of the amendments provided for in Act 2012-54.*

Since enactment, there have been a total of four (4) projects granted abatements with an estimated total capital investment of \$1,436,915,334. Currently, one capital credit project has been approved but has not 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 Legislature

RECAP OF ABATEMENTS AND CAPITAL CREDITS PROGRAM

Data Based on Abatement Agreements (NAICS 2121) Granted in Reporting Year		
Reporting Year	2012	Total For All Years
Projects Granted Abatements per Act 2012-54	4	4
Estimated Total Capital Investment	\$1,436,915,334	\$1,436,915,334
Sales and Use Tax Abatements Claimed	\$56,065	\$56,065
Property Tax Abatements Claimed	0	0
Data Based on Income Tax Credits Claimed (NAICS 2121) In Reporting Year		
Reporting Year	2012	Total For All Years
Capital Credits Claimed per Act 2012-54	0	0

Revenue Abstract

Fiscal Year: October 1, 2011-September 30, 2012

Title of Tax	FYTD 2011-12	FYTD 2010-11	% Change	FYTD Refunds 2011-12	FYTD Net 2011-12
Bulk Storage Withdrawal Fee	\$ 41,290,210.45	\$ 45,889,617.65	(10.02)	\$ 1,495,097.18	\$ 39,795,113.27
Business Privilege Tax	118,390,276.75	111,966,743.70	5.74	23,882,835.22	94,507,441.53
Coal Severance (\$.135/ton)	231,039.95	2,601,513.21	(91.12)	0.00	231,039.95
Coal Severance (\$.20/ton)	3,221,519.16	3,814,163.83	(15.54)	0.00	3,221,519.16
Contractors' Gross Receipts	37,491,545.94	34,650,010.19	8.20	2,032.18	37,489,513.76
Deeds and Assignments	2,715,604.72	3,234,666.78	(16.05)	153,090.43	2,562,514.29
Dry Cleaning Registration Fee	397,098.36	378,786.36	4.83	0.00	397,098.36
Estate and Inheritance	302,790.46	40,613.43		0.00	302,790.46
Financial Institutions' Excise	39,023,639.03	25,703,680.82	51.82	5,073,630.35	33,950,008.68
Forest Products' Severance	5,085,902.92	5,071,271.18	0.29	0.00	5,085,902.92
Freight Line R.R. Equipment	3,586,112.36	3,542,668.48	1.23	0.00	3,586,112.36
Gasoline	402,115,623.55	406,458,810.06	(1.07)	479,333.98	401,636,289.57
Gasoline (Aviation & Jet Fuel)	624,698.81	666,846.86	(6.32)	0.00	624,698.81
Hazardous Waste Fee	1,007,887.68	1,748,746.70	(42.37)	0.00	1,007,887.68
Hospital Assessment Fee	226,376,216.56	215,817,719.70	4.89	100,073.00	226,276,143.56
Hydro-Electric KWH	945,614.50	1,111,282.85	(14.91)	0.00	945,614.50
IFTA License Tax	9,906,446.80	11,435,661.49	(13.37)	0.00	9,906,446.80
Income Tax – Corporate	422,668,390.72	369,377,542.86	14.43	43,365,570.60	379,302,820.12
Income Tax – Individual	3,537,164,103.83	3,378,120,521.19	4.71	519,727,240.06	3,017,436,863.77
IRP Registration Fees	47,067,727.38	49,081,134.65	(4.10)	0.00	47,067,727.38
Lodgings	51,801,586.05	49,694,468.93	4.24	14,152.47	51,787,433.58
Medicaid Nursing Facility	106,108,090.71	77,967,957.05	36.09	0.00	106,108,090.71
Medicaid Pharmaceutical Services	9,428,014.43	9,118,546.03	3.39	136.15	9,427,878.28
Miscellaneous Tags	238,215.10	222,599.42	7.02	145.50	238,069.60
Miscellaneous Taxes*	457,082.86	433,466.13	5.45	0.00	457,082.86
Mobile Telecommunications	82,403,518.78	94,791,743.99	(13.07)	0.00	82,403,518.78
Motor Fuels (Diesel)	130,418,788.97	131,151,880.49	(0.56)	1,096,350.27	129,322,438.70

ALABAMA DEPARTMENT OF REVENUE

Title of Tax	FYTD 2011-12	FYTD 2010-11	% Change	FYTD Refunds 2011-12	FYTD Net 2011-12
Motor Registration Reinstatement Fees****	\$ 1,662,916.97	\$ 1,494,240.25	11.29	\$ 2,108.00	\$ 1,660,808.97
Motor Vehicle Title Fees	20,986,223.18	20,814,097.60	0.83	1,040.00	20,985,183.18
Motor Vehicle Salvage Inspection Fees	940,740.10	924,710.00	1.73	0.00	940,740.10
Oil & Gas Privilege	83,703,393.38	82,000,915.93	2.08	273,796.63	83,429,596.75
Oil & Gas Production	27,778,319.14	29,591,063.94	(6.13)	127,174.29	27,651,144.85
Oil Lubricating	1,950,715.26	2,152,756.49	(9.39)	36,627.05	1,914,088.21
Oil Wholesale License	5,689,402.71	4,078,767.97	39.49	102,332.52	5,587,070.19
Pari-Mutuel Pool	1,840,893.13	1,972,957.57	(6.69)	0.00	1,840,893.13
Property Tax**	365,349,223.32	359,430,862.18	1.65	0.00	365,349,223.32
Rental or Leasing	61,127,901.75	62,104,331.99	(1.57)	101,810.52	61,026,091.23
Sales	1,994,425,975.28	1,912,430,776.65	4.29	2,508,452.10	1,991,917,523.18
Scrap Tire Environmental Fee	3,854,875.09	3,884,030.48	(0.75)	1,884.63	3,852,990.46
Solid Waste Disposal Fee	6,593,557.06	7,734,187.76	(14.75)	19,608.88	6,573,948.18
Store Licenses	542,804.49	566,051.21	(4.11)	0.00	542,804.49
Tobacco Cigarette Tax***	126,189,484.32	130,548,068.46	(3.34)	138,533.55	126,050,950.77
Tobacco OTP Tax***	7,371,634.83	6,212,132.89	18.67	904.33	7,370,730.50
T.V.A. Electric	121,420,696.89	117,206,484.87	3.60	0.00	121,420,696.89
Use	286,033,857.66	268,705,345.02	6.45	3,292,402.60	282,741,455.06
Utility Gross Receipts	383,095,528.36	410,946,581.42	(6.78)	1,161,479.65	381,934,048.71
Utility License (2.2%)	149,887,822.74	149,922,854.04	(0.02)	59,679.04	149,828,143.70
Total	\$8,930,913,712.49	\$8,606,813,880.75	3.77	\$603,217,521.18	\$8,327,696,191.31

* Miscellaneous taxes collected includes: 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.

*** Tobacco Other Products Tax and Tobacco Cigarette Tax have been separated from Tobacco Products Tax.

**** Motor Vehicle Registration Reinstatement Fees were not reported on FY 2011 Abstract.

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2012

\$232,532,407

Delinquent Taxes Collected

	2008-09	2009-10	2010-11	2011-12
Assessment Collections	\$31,641,260	\$40,472,499	\$35,987,755	\$47,144,909
Field Collections				
Auburn/Opelika	\$ 2,451,781	\$ 3,097,920	\$ 2,396,208	\$ 2,590,294
Dothan	2,164,237	1,768,593	1,515,957	2,470,483
Gadsden	1,509,244	1,793,385	1,957,579	2,471,071
Huntsville	2,187,779	3,296,108	4,336,883	4,212,201
Jefferson/Shelby	4,588,429	5,276,663	4,767,153	5,428,544
Mobile	3,990,885	5,008,924	5,278,584	4,054,547
Montgomery	2,350,752	2,439,106	2,559,683	2,858,390
Tuscaloosa	2,428,660	2,212,235	1,501,312	3,223,718
Subtotal for field	\$21,671,767	\$24,892,934	\$24,313,359	\$27,309,248
TOTAL	\$53,313,027	\$65,365,433	\$60,301,114	\$74,454,157

Net Taxable Assessed Valuation by County

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

October 1 lien date

County	2007	2008	2009	2010
Autauga	\$ 633,378,710	\$ 619,809,820	\$ 620,414,930	\$ 623,574,380
Baldwin	4,712,992,140	4,325,261,680	3,847,829,140	3,682,594,220
Barbour	226,371,560	223,168,540	216,909,280	217,547,560
Bibb	153,108,660	154,923,960	149,764,126	150,961,840
Blount	383,899,360	392,256,000	388,520,200	396,321,720
Bullock	80,626,620	81,825,720	82,288,460	86,136,600
Butler	182,176,660	184,821,170	176,761,648	184,003,648
Calhoun	1,004,780,160	996,625,200	974,669,960	980,681,400
Chambers	284,728,220	277,412,000	287,265,660	284,961,790
Cherokee	245,045,700	250,329,180	246,221,540	250,568,120
Chilton	354,362,260	359,786,940	350,667,440	359,053,580
Choctaw	191,770,060	203,920,040	213,348,020	215,987,500
Clarke	257,389,140	310,087,940	296,743,580	314,692,080
Clay	97,473,780	98,117,060	96,994,220	97,549,380
Cleburne	116,091,775	115,768,850	114,640,440	114,240,380
Coffee	381,283,962	396,626,286	397,446,275	410,770,700
Colbert	439,301,160	444,193,720	484,064,080	495,977,720
Conecuh	121,237,460	119,697,460	117,637,680	122,903,940
Coosa	141,904,680	145,083,535	143,580,980	145,223,520
Covington	373,171,630	378,522,550	370,480,540	375,505,850
Crenshaw	98,395,660	100,859,660	101,536,800	101,503,360
Cullman	769,988,840	775,715,860	756,161,320	774,400,800
Dale	351,908,100	323,499,880	330,103,003	328,346,520
Dallas	293,387,840	316,049,500	316,913,140	313,394,220
DeKalb	428,626,680	433,345,820	453,887,060	460,401,360

County	2007	2008	2009	2010
Elmore	\$ 960,564,480	\$ 969,754,820	\$ 928,661,820	\$ 929,815,860
Escambia	335,109,200	346,429,160	350,446,960	370,370,560
Etowah	788,202,360	808,374,720	791,855,940	799,877,600
Fayette	129,013,340	130,866,370	125,411,200	126,373,900
Franklin	215,955,637	216,184,717	216,833,257	224,052,453
Geneva	154,601,799	151,377,442	148,806,730	149,217,280
Greene	120,420,550	125,523,370	126,677,160	126,368,336
Hale	122,397,422	123,803,642	126,686,582	130,966,570
Henry	152,097,100	153,096,295	147,609,280	152,946,480
Houston	1,282,320,240	1,287,000,580	1,299,688,100	1,325,340,420
Jackson	354,297,140	385,799,100	374,436,640	390,794,680
Jefferson	8,605,631,693	8,409,031,826	8,245,873,930	8,185,133,819
Lamar	117,660,580	113,264,960	113,791,927	113,544,440
Lauderdale	673,052,460	668,456,380	664,563,560	714,889,120
Lawrence	222,388,700	268,187,480	255,873,500	258,452,500
Lee	1,486,920,840	1,536,335,940	1,538,584,220	1,495,887,813
Limestone	635,868,520	665,703,540	655,276,744	700,612,400
Lowndes	95,958,540	106,557,180	114,313,040	108,758,000
Macon	135,444,700	142,984,500	153,909,760	129,282,740
Madison	3,391,028,040	3,538,089,580	3,527,368,600	3,593,372,500
Marengo	228,810,270	222,077,780	221,503,900	202,700,720
Marion	214,512,640	231,314,210	220,302,353	223,526,130
Marshall	792,702,300	836,621,480	818,124,220	822,318,560
Mobile	4,107,621,540	4,315,479,220	4,213,734,780	4,405,370,280
Monroe	197,299,700	204,311,500	195,864,820	286,802,780

ALABAMA DEPARTMENT OF REVENUE

County	2007	2008	2009	2010
Montgomery	\$ 2,611,122,065	\$ 2,698,292,413	\$ 2,331,318,620	\$ 2,523,962,488
Morgan	1,200,505,560	1,238,192,600	1,251,651,040	1,258,250,880
Perry	79,528,120	78,962,380	82,533,080	82,771,180
Pickens	135,582,760	136,099,147	135,631,520	139,725,660
Pike	266,793,760	271,027,860	272,004,080	269,633,160
Randolph	281,155,560	282,603,820	274,174,560	284,706,800
Russell	423,503,920	430,088,820	434,742,340	444,993,120
St. Clair	719,995,495	734,302,446	727,997,100	740,896,680
Shelby	2,870,058,120	2,834,467,460	2,781,694,046	2,752,687,620
Sumter	119,657,164	119,323,990	121,884,415	125,638,600
Talladega	796,816,790	810,081,140	794,665,500	804,107,160
Tallapoosa	572,284,200	605,107,070	618,290,740	638,011,200
Tuscaloosa	1,873,173,968	2,091,378,000	2,091,479,300	2,168,876,080
Walker	602,105,992	612,764,380	608,404,486	609,032,580
Washington	424,530,940	230,226,220	291,094,240	283,841,140
Wilcox	124,858,540	133,981,000	133,099,360	131,029,820
Winston	302,054,860	302,209,000	294,349,900	294,059,680
TOTAL	\$51,245,008,422	\$51,593,441,909	\$50,356,062,872	\$51,006,301,977

Property Tax Collections

October 1, 2010, lien date; October 1, 2011, 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	\$ 3,976,466	\$ 4,930,442	\$ 6,675,890	\$ 3,152,818	\$ 18,735,616
Baldwin	23,152,569	38,652,386	43,016,555	18,404,089	123,225,598
Barbour	1,414,282	2,077,550	3,713,834	1,088,830	8,294,496
Bibb	977,999	1,494,164	1,592,114	243,139	4,307,415
Blount	2,490,956	6,393,063	3,884,175	1,341,838	14,110,032
Bullock	556,287	1,628,360	1,680,350	294,503	4,159,499
Butler	1,236,478	2,194,349	2,563,683	1,288,165	7,282,674
Calhoun	6,290,461	13,305,927	18,636,223	8,896,464	47,129,075
Chambers	1,918,266	5,796,920	4,294,349	550,150	12,559,685
Cherokee	1,619,691	3,947,704	5,767,215	391,810	11,726,421
Chilton	2,323,532	8,016,801	3,718,553	1,097,828	15,156,714
Choctaw	1,398,711	2,268,223	3,186,931	110,764	6,964,630
Clarke	1,993,607	3,512,068	5,038,091	639,302	11,183,069
Clay	638,858	1,145,306	1,487,236	314,287	3,585,687
Cleburne	763,767	1,697,729	2,184,964	522,381	5,168,841
Coffee	2,556,931	4,440,796	7,098,980	3,184,692	17,281,400
Colbert	3,693,986	4,804,264	10,009,292	3,093,996	21,601,538
Conecuh	805,072	2,288,110	1,378,450	360,736	4,832,368
Coosa	947,073	1,116,083	1,879,588	63,502	4,006,246
Covington	2,375,750	3,849,609	3,539,267	2,550,647	12,315,273
Crenshaw	753,273	2,299,436	1,438,077	214,113	4,704,899
Cullman	4,989,392	8,089,604	7,492,339	4,687,888	25,259,222
Dale	2,092,606	4,589,864	3,478,538	2,932,092	13,093,100
Dallas	2,021,000	4,143,313	3,920,735	993,892	11,078,940
DeKalb	3,023,598	5,996,350	7,425,620	2,693,688	19,139,256

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Elmore	\$ 6,011,263	\$ 8,357,674	\$ 10,172,683	\$ 1,693,734	\$ 26,235,353
Escambia	2,386,303	5,019,383	6,152,799	2,292,620	15,851,106
Etowah	5,219,586	10,699,807	13,222,139	5,958,355	35,099,887
Fayette	825,634	1,616,929	1,348,172	445,135	4,235,869
Franklin	1,450,161	3,889,076	2,562,882	2,076,309	9,978,428
Geneva	939,237	2,323,071	1,874,022	667,639	5,803,969
Greene	847,505	2,284,704	1,882,704	337,774	5,352,687
Hale	875,199	2,273,656	1,469,475	250,202	4,868,532
Henry	953,571	2,179,362	1,935,209	481,060	5,549,202
Houston	8,376,437	15,665,514	13,990,444	4,606,761	42,639,156
Jackson	2,541,069	3,391,291	3,962,221	4,111,138	14,005,719
Jefferson	52,476,722	114,069,445	227,475,117	201,889,967	595,911,251
Lamar	768,560	1,773,109	1,321,000	266,953	4,129,622
Lauderdale	4,479,439	8,562,103	13,592,467	5,424,045	32,058,053
Lawrence	1,689,921	3,688,186	2,942,031	340,176	8,660,314
Lee	9,764,090	21,701,051	20,019,999	29,418,686	80,903,826
Limestone	4,587,517	10,350,348	8,259,707	5,960,245	29,157,817
Lowndes	733,654	2,769,989	1,862,062	317,360	5,683,064
Macon	848,124	1,703,416	4,693,142	500,767	7,745,450
Madison	23,040,904	41,840,371	101,725,535	39,150,351	205,757,160
Marengo	1,356,919	2,887,252	2,116,281	2,351,894	8,712,346
Marion	1,432,067	1,749,364	2,295,471	1,102,626	6,579,528
Marshall	5,214,161	11,989,332	11,752,350	7,438,928	36,394,770
Mobile	30,317,877	91,893,452	132,426,865	17,066,033	271,704,227
Monroe	1,886,231	3,396,570	3,102,053	752,679	9,137,534

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Montgomery	\$17,076,864	\$ 21,235,426	\$ 30,144,659	\$ 29,817,404	\$ 98,274,352
Morgan	8,834,156	16,639,598	21,675,039	13,738,537	60,887,330
Perry	538,813	1,920,904	1,096,931	175,596	3,732,243
Pickens	899,767	2,405,969	1,708,079	962,429	5,976,244
Pike	1,853,445	3,646,174	3,334,686	1,368,375	10,202,680
Randolph	1,784,040	3,740,227	3,352,432	578,404	9,455,103
Russell	2,836,024	5,488,602	11,150,903	3,078,320	22,553,849
St. Clair	4,841,483	9,049,418	10,971,839	2,737,802	27,600,542
Shelby	17,893,125	21,841,724	85,768,839	31,618,007	157,121,696
Sumter	819,536	2,235,551	1,866,390	515,161	5,436,639
Talladega	5,913,004	8,191,121	16,262,010	5,352,717	35,718,853
Tallapoosa	4,091,795	5,788,367	9,739,688	1,370,765	20,990,614
Tuscaloosa	15,144,030	24,027,575	41,392,816	17,415,845	97,980,265
Walker	4,058,658	5,855,517	6,486,643	3,647,632	20,048,449
Washington	2,325,969	4,177,625	4,414,207	89,087	11,006,888
Wilcox	872,539	2,839,341	1,349,686	135,224	5,196,789
Winston	1,870,990	2,568,818	3,406,353	625,694	8,471,856
TOTAL*	\$334,687,000	\$656,404,833	\$1,001,379,078	\$507,240,047	\$2,499,710,957

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

Industrial Exemption Assessed Value

October 1, 2010, lien date

County	State	County	School	Municipal
Autauga	\$ 0	\$ 0	\$ 0	\$ 0
Baldwin	10,937,720	10,937,720	0	8,888,880
Barbour	113,120	113,120	113,120	113,120
Bibb	121,860	121,860	0	0
Blount	0	0	0	0
Bullock	0	0	0	0
Butler	0	0	0	0
Calhoun	2,246,900	2,246,900	2,246,900	2,246,900
Chambers	2,995,320	2,995,320	2,995,320	0
Cherokee	0	0	0	0
Chilton	0	0	0	0
Choctaw	0	0	0	0
Clarke	0	0	0	0
Clay	0	0	0	0
Cleburne	0	0	0	0
Coffee	0	0	0	0
Colbert	0	0	0	0
Conecuh	0	0	0	0
Coosa	0	0	0	0
Covington	0	0	0	0
Crenshaw	0	0	0	0
Cullman	0	0	0	0
Dale	0	0	0	0
Dallas	0	0	0	0
DeKalb	0	0	0	0
Elmore	0	0	0	0
Escambia	2,583,480	0	0	0

County	State	County	School	Municipal
Etowah	\$ 0	\$ 0	\$ 0	\$ 0
Fayette	0	0	0	0
Franklin	0	0	0	0
Geneva	0	0	0	0
Greene	0	0	0	0
Hale	0	0	0	0
Henry	0	0	0	0
Houston	0	0	0	0
Jackson	0	0	0	0
Jefferson	0	0	0	0
Lamar	0	0	0	0
Lauderdale	0	0	0	0
Lawrence	0	0	0	0
Lee	2,629,900	2,629,900	2,629,900	2,629,900
Limestone	0	0	0	0
Lowndes	790,740	0	790,740	0
Macon	0	0	0	0
Madison	0	74,600	74,600	42,860
Marengo	4,314,520	4,314,520	0	1,097,740
Marion	0	0	0	0
Marshall	0	0	0	0
Mobile	0	0	0	0
Monroe	0	0	0	0
Montgomery	22,317,300	22,317,300	22,317,300	21,777,120
Morgan	0	0	0	0
Perry	0	0	0	0
Pickens	0	0	0	0

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 3,075,040	\$ 3,075,040	\$ 3,075,040	\$ 3,069,840
Randolph	0	0	0	0
Russell	0	0	0	0
St. Clair	0	0	0	0
Shelby	0	0	0	0
Sumter	0	0	0	0
Talladega	0	0	0	0
Tallapoosa	0	0	0	0
Tuscaloosa	0	0	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
Total	\$52,125,900	\$48,826,280	\$34,242,920	\$39,866,360

Abatements Assessed Value (Ad Valorem)

October 1, 2010, lien date

County	State	County	School	Municipal
Autauga	\$ 4,299,100	\$ 4,299,100	\$ 0	\$ 4,082,560
Baldwin	4,011,920	4,011,920	0	2,991,300
Barbour	1,104,480	1,104,480	0	726,320
Bibb	0	0	0	0
Blount	1,090,240	1,090,240	0	228,460
Bullock	0	0	0	0
Butler	20,081,060	20,081,060	0	17,221,760
Calhoun	44,553,940	44,553,940	0	44,478,100
Chambers	29,553,820	29,553,820	0	830,540
Cherokee	18,213,280	18,213,280	0	18,213,280
Chilton	15,889,980	15,889,980	0	15,889,980
Choctaw	7,539,080	7,539,080	0	0
Clarke	2,166,060	2,166,060	0	717,340
Clay	2,983,840	2,983,840	0	2,983,840
Cleburne	0	0	0	0
Coffee	15,344,880	15,344,880	0	10,322,560
Colbert	166,904,240	166,904,240	0	7,174,780
Conecuh	7,587,080	7,587,080	0	0
Coosa	949,700	949,700	0	0
Covington	9,429,500	9,429,500	0	7,686,380
Crenshaw	32,122,780	32,122,780	0	28,383,620
Cullman	57,412,640	57,412,640	0	31,767,160
Dale	5,840,740	5,840,740	0	4,836,860
Dallas	7,437,840	7,437,840	0	919,000
DeKalb	30,524,900	30,524,900	0	30,447,560
Elmore	5,771,740	5,771,740	0	1,004,340
Escambia	8,832,720	8,832,720	0	8,194,780

County	State	County	School	Municipal
Etowah	\$ 44,759,200	\$ 44,759,200	\$ 0	\$ 42,373,060
Fayette	83,300	83,300	0	83,300
Franklin	5,761,197	5,761,197	0	5,761,197
Geneva	3,575,720	3,575,720	0	3,508,940
Greene	5,707,660	5,707,660	0	239,960
Hale	4,318,260	4,318,260	0	0
Henry	470,780	470,780	0	470,780
Houston	6,841,000	6,841,000	0	6,591,080
Jackson	15,984,680	15,984,680	0	15,545,880
Jefferson	177,229,848	175,648,684	0	130,878,836
Lamar	6,300,920	6,300,920	0	6,300,920
Lauderdale	10,694,700	10,694,700	0	10,694,700
Lawrence	9,968,880	9,968,880	0	0
Lee	111,416,220	111,416,220	0	111,205,440
Limestone	13,066,580	13,066,580	0	12,058,560
Lowndes	6,294,060	4,070,200	0	117,060
Macon	6,355,600	6,355,600	0	6,355,600
Madison	203,201,000	203,201,000	0	202,657,440
Marengo	0	0	0	0
Marion	2,460,590	2,770,590	0	1,987,860
Marshall	24,500,840	24,500,840	0	22,296,080
Mobile	919,462,840	919,462,840	0	74,942,500
Monroe	5,769,700	5,769,700	0	1,830,440
Montgomery	254,172,900	254,172,900	0	251,907,320
Morgan	327,895,860	327,895,860	0	142,729,460
Perry	496,000	496,000	0	0
Pickens	886,360	886,360	0	886,360

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 24,189,440	\$ 24,189,440	\$ 0	\$ 17,860,880
Randolph	0	0	0	0
Russell	11,395,200	11,395,200	0	11,007,940
St. Clair	53,661,080	53,661,080	0	35,397,020
Shelby	39,710,600	39,710,600	0	24,867,980
Sumter	3,255,420	3,255,420	0	682,360
Talladega	272,685,960	272,685,960	0	14,433,740
Tallapoosa	20,253,940	20,253,940	0	19,483,300
Tuscaloosa	354,514,700	354,514,700	0	28,004,240
Walker	6,750,620	6,750,620	0	3,161,995
Washington	2,290,300	2,290,300	0	0
Wilcox	2,102,780	2,102,780	0	0
Winston	2,234,720	2,234,720	0	2,187,200
Total	\$3,460,365,015	\$3,456,869,991	\$0	\$1,447,609,948

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
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
2011	15,397	\$159,874,986	6,048	\$ 5,818,914.23	315	\$ 638,500.89	1,240	\$2,167,643.73
2012	13,422	\$110,033,954	12,229	\$ 6,965,307.41	449	\$ 760,477.24	1,101	\$1,793,589.07
TOTAL	57,979	\$593,926,110	31,466	\$22,642,272.74	1,433	\$2,310,967.75	3,516	\$5,818,472.73

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

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

Land Sales Total Proceeds

2009	\$1,053,187.44
2010	\$1,716,042.11
2011	\$2,806,144.62
2012	\$2,554,066.31

Income Tax Collections and Refunds

Income Tax Collections

	2008-09	2009-10	2010-11	2011-12
Individual Paid on Estimates	\$ 258,025,589.34	\$ 196,629,771.89	\$ 218,280,871.87	\$ 228,551,647.14
Withholding	2,644,904,213.30	2,677,359,186.61	2,736,527,774.08	2,837,000,880.33
S-Corp Shareholder Total	43,257,778.54	42,096,396.19	97,612,466.29	109,585,621.10
Collected as Additional Tax Due	375,850,180.36	298,170,718.56	325,699,408.95	362,025,955.26
Total Individual Gross	\$3,322,037,761.54	\$3,214,256,073.25	\$3,378,120,521.19	\$3,537,164,103.83
Total Corporate Gross	\$ 537,701,743.24	\$ 463,617,151.43	\$ 369,377,542.86	\$ 422,668,390.72
Total Income Tax Collections	\$3,859,739,504.78	\$3,677,873,224.68	\$3,747,498,064.05	\$3,959,832,494.55

Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
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
2010-11	1,244,219	\$582,217,019	\$78,574,771	\$660,791,790
2011-12	1,145,682	\$519,727,240	\$43,365,571	\$563,092,811

*FY 09, FY 10, FY 11, and FY 2012 refund totals are detailed as follows:

	FY 2009	FY 2010	FY 2011	FY 2012
Individual Refunds	1,306,976	1,253,082	1,240,396	1,142,557
Corporate Refunds	4,803	3,260	3,823	3,125
TOTAL REFUNDS*	1,311,779	1,256,342	1,244,219	1,145,682

Alabama Individual Income Tax Facts

Return Data

(Based on Tax Year 2010)

Individual returns filed	1,885,328
Number filed electronically	1,399,477
Number of joint returns	793,551
Number with paid preparer signature	1,242,524
Adjusted gross income	\$85,330,728,324.00
Number of returns itemizing deductions	1,122,013
Total Alabama tax liability shown on returns	\$2,469,139,254.06
Number of returns with tax due at time of filing	420,061
Amount of tax due	\$221,427,241.48
Number of returns showing overpayments	1,162,723
Amount of overpayments	\$622,978,821.87

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
2009	10,032	\$475,504
2010	20,000	\$761,646
2011	21,008	\$862,110

*First available on 2000 tax year returns.

Voluntary Checkoffs Available on Alabama Returns

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

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

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

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

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

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

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

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

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

Alabama Alliance for the Mentally Ill provides support for local and

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

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

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

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

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

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

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

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 2012

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund (1984)	906	\$9,426
Alabama Arts Development (1982)	687	7,672
Alabama Nongame Wildlife Fund (1982)	810	9,977
Child Abuse Trust Fund (1983)	1,776	25,457
Alabama Veterans' Program (1989)	1,300	22,253
Alabama Indian Children's Scholarship Fund (1990)	387	3,201
Penny Trust Fund (1990)	363	3,206
Foster Care Trust Fund (1992)	846	12,257
Mental Health Fund* (1997)	757	9,170
Neighbors Helping Neighbors Fund (1997)	524	4,896
Breast and Cervical Cancer Fund (2001)	1,295	16,331
4H Clubs (2003)	419	4,423
Organ Center Donor Awareness Fund (2006)	442	3,469
National Guard Foundation, Inc. (2006)	420	4,727
USA Mitchell Cancer Research Institute (2006)	1,270	16,598
Alternative Fuel Research Fund (2007)	365	2,580
Alabama Military Support Foundation (2009)	763	7,792
Total	13,330	\$163,435

*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 2012

Political Party	Contributions	Amount
Democratic	6,060	\$7,394
Republican	5,962	\$8,681

*Taxpayers filing Alabama individual income tax returns during fiscal year 2012 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	2008-09	2009-2010	2010-11	2011-12
Autauga	\$ 5,030,267.79	\$ 5,155,982.42	\$ 5,899,202.11	\$ 5,843,500.11
Baldwin	15,660,583.26	16,051,966.90	22,683,945.48	22,469,757.00
Barbour	2,544,668.36	2,608,263.79	2,713,321.16	2,687,701.18
Bibb	2,608,964.62	2,674,166.92	3,185,880.95	3,155,798.93
Blount	5,901,142.38	6,048,621.59	7,150,222.18	7,082,707.69
Bullock	953,989.27	977,831.02	927,916.05	919,154.40
Butler	2,588,578.00	2,653,270.81	2,436,451.65	2,413,445.96
Calhoun	15,196,395.61	15,576,178.43	12,726,857.88	12,606,687.15
Chambers	4,521,647.76	4,634,651.15	3,861,119.98	3,824,662.15
Cherokee	2,800,807.94	2,870,804.72	3,262,221.67	3,231,418.82
Chilton	4,679,513.38	4,796,462.09	5,253,531.67	5,203,926.28
Choctaw	2,055,389.48	2,106,757.03	1,757,986.96	1,741,387.53
Clarke	3,306,814.30	3,389,457.01	2,892,883.13	2,865,567.67
Clay	1,958,683.72	2,007,634.43	1,835,940.51	1,818,605.02
Cleburne	1,972,274.80	2,021,565.18	2,021,953.81	2,002,861.93
Coffee	5,536,796.89	5,675,170.51	6,216,392.41	6,157,695.41
Colbert	7,272,795.99	7,454,555.07	6,713,144.69	6,649,757.21
Conecuh	1,630,406.86	1,671,153.40	1,488,106.39	1,474,055.25
Coosa	1,478,291.31	1,515,236.24	1,475,741.35	1,461,806.96
Covington	4,952,380.45	5,076,148.55	5,126,655.55	5,078,248.16
Crenshaw	1,521,678.22	1,559,707.45	1,671,969.25	1,656,182.02
Cullman	9,902,669.96	10,150,153.91	10,293,094.28	10,195,903.86
Dale	6,060,053.47	6,211,504.13	5,677,168.89	5,623,563.40
Dallas	5,190,224.35	5,319,936.56	3,788,542.54	3,752,770.01
DeKalb	7,384,661.03	7,569,215.81	7,897,501.04	7,822,930.52
Elmore	6,795,017.25	6,964,835.87	9,949,023.44	9,855,081.84
Escambia	4,604,239.71	4,719,307.20	4,139,064.71	4,099,982.44

County	2008-09	2009-2010	2010-11	2011-12
Etowah	\$ 12,947,071.87	\$ 13,270,640.41	\$ 11,773,674.12	\$ 11,662,503.63
Fayette	2,475,144.76	2,537,002.68	2,271,405.17	2,249,957.89
Franklin	3,871,366.86	3,968,118.66	3,590,164.19	3,556,264.81
Geneva	3,376,860.64	3,461,253.92	3,222,438.48	3,192,011.27
Greene	1,061,672.44	1,088,205.37	877,380.65	869,096.16
Hale	1,689,475.79	1,731,698.56	1,827,338.74	1,810,084.47
Henry	2,156,799.84	2,210,701.81	2,240,223.75	2,219,070.90
Houston	10,939,773.91	11,213,176.78	11,043,061.19	10,938,789.37
Jackson	6,868,199.99	7,039,847.56	6,481,434.49	6,420,234.88
Jefferson	78,620,738.50	80,585,599.56	63,647,192.04	63,046,216.56
Lamar	2,130,663.15	2,183,911.92	1,752,073.24	1,735,529.65
Lauderdale	11,111,753.34	11,389,454.27	11,473,149.75	11,364,816.90
Lawrence	4,266,030.91	4,372,646.01	4,417,547.04	4,375,835.27
Lee	11,204,277.24	11,484,290.48	13,316,079.19	13,190,344.86
Limestone	7,804,416.31	7,999,461.46	9,737,742.44	9,645,795.81
Lowndes	1,407,199.51	1,442,367.73	1,368,219.21	1,355,300.08
Macon	2,389,939.14	2,449,667.63	1,860,132.99	1,842,569.07
Madison	33,389,101.62	34,223,549.97	37,416,091.23	37,062,797.51
Marengo	2,683,715.56	2,750,786.01	2,368,712.70	2,346,346.62
Marion	3,939,708.59	4,035,093.38	3,548,768.17	3,515,259.66
Marshall	10,658,020.37	10,924,381.76	10,649,530.17	10,548,974.18
Mobile	43,269,294.03	44,350,664.57	40,438,000.92	40,056,173.44
Monroe	2,960,764.50	3,034,758.85	2,637,518.05	2,612,613.83
Montgomery	25,314,431.92	25,947,081.04	24,781,702.39	24,547,706.28
Morgan	14,180,201.02	14,534,587.47	14,268,187.73	14,133,463.31
Perry	1,162,037.34	1,191,078.55	824,694.80	816,907.79
Pickens	2,446,917.13	2,508,069.60	2,159,582.14	2,139,190.74

ALABAMA DEPARTMENT OF REVENUE

County	2008-09	2009-2010	2010-11	2011-12
Pike	\$ 3,400,906.40	\$ 3,485,900.62	\$ 3,138,033.60	\$ 3,108,403.37
Randolph	2,794,012.40	2,863,839.35	2,950,945.08	2,923,081.39
Russell	5,805,482.08	5,950,570.59	5,630,934.37	5,577,765.44
St. Clair	7,690,983.06	7,883,193.33	10,067,835.40	9,972,771.94
Shelby	15,258,078.20	15,639,402.58	34,489,876.24	34,164,212.70
Sumter	1,535,792.04	1,574,174.00	1,274,674.95	1,262,639.09
Talladega	9,060,023.00	9,286,447.82	8,727,034.34	8,644,631.12
Tallapoosa	4,882,334.11	5,004,351.64	4,600,872.29	4,557,429.50
Tuscaloosa	17,451,469.42	17,887,610.23	19,430,863.19	19,247,391.27
Walker	9,387,777.12	9,622,393.05	7,737,830.67	7,664,767.80
Washington	2,492,917.71	2,555,219.80	2,149,367.54	2,129,072.58
Wilcox	1,359,630.73	1,393,610.13	1,100,489.08	1,090,097.94
Winston	3,182,926.38	3,262,472.93	3,272,436.27	3,241,536.97
TOTAL*	\$522,733,845.07	\$535,797,820.26	\$537,610,690.55	\$532,532,814.92

*Details do not necessarily add up due to rounding.

Estimated Fuel Gallonage Sold by County

County	Gasoline 2010-11	Gasoline 2011-12	Motor Fuels 2010-11	Motor Fuels 2011-12
Autauga	27,875,453	27,577,592	7,574,366	7,532,028
Baldwin	107,188,269	106,042,916	29,125,381	28,962,581
Barbour	12,821,235	12,684,235	3,483,808	3,464,335
Bibb	15,054,218	14,893,357	4,090,558	4,067,693
Blount	33,786,889	33,425,861	9,180,632	9,129,315
Bullock	4,384,674	4,337,822	1,191,411	1,184,752
Butler	11,512,946	11,389,925	3,128,317	3,110,831
Calhoun	60,138,121	59,495,520	16,340,834	16,249,495
Chambers	18,244,920	18,049,965	4,957,541	4,929,830
Cherokee	15,414,950	15,250,235	4,188,577	4,165,164
Chilton	24,824,472	24,559,212	6,745,348	6,707,644
Choctaw	8,307,002	8,218,238	2,257,193	2,244,576
Clarke	13,669,718	13,523,651	3,714,359	3,693,597
Clay	8,675,355	8,582,655	2,357,282	2,344,106
Cleburne	9,554,322	9,452,230	2,596,117	2,581,606
Coffee	29,374,270	29,060,393	7,981,627	7,937,013
Colbert	31,721,570	31,382,611	8,619,440	8,571,260
Conecuh	7,031,737	6,956,600	1,910,676	1,899,996
Coosa	6,973,309	6,898,796	1,894,800	1,884,208
Covington	24,224,945	23,966,091	6,582,444	6,545,650
Crenshaw	7,900,543	7,816,122	2,146,749	2,134,750
Cullman	48,637,877	48,118,161	13,215,968	13,142,095
Dale	26,826,281	26,539,631	7,289,283	7,248,539
Dallas	17,901,970	17,710,680	4,864,354	4,837,164
DeKalb	37,317,999	36,919,241	10,140,111	10,083,432
Elmore	47,012,042	46,509,698	12,774,193	12,702,790

County	Gasoline 2010-11	Gasoline 2011-12	Motor Fuels 2010-11	Motor Fuels 2011-12
Escambia	19,558,290	19,349,301	5,314,412	5,284,707
Etowah	55,634,050	55,039,576	15,116,980	15,032,481
Fayette	10,733,053	10,618,366	2,916,404	2,900,102
Franklin	16,964,575	16,783,301	4,609,643	4,583,877
Geneva	15,226,963	15,064,257	4,137,497	4,114,370
Greene	4,145,880	4,101,579	1,126,526	1,120,229
Hale	8,634,709	8,542,444	2,346,238	2,333,123
Henry	10,585,712	10,472,599	2,876,368	2,860,290
Houston	52,181,690	51,624,106	14,178,899	14,099,644
Jackson	30,626,671	30,299,412	8,321,932	8,275,415
Jefferson	300,751,575	297,537,916	81,720,737	81,263,947
Lamar	8,279,058	8,190,593	2,249,600	2,237,025
Lauderdale	54,213,984	53,634,685	14,731,117	14,648,776
Lawrence	20,874,200	20,651,150	5,671,974	5,640,269
Lee	62,922,364	62,250,012	17,097,373	17,001,805
Limestone	46,013,678	45,522,002	12,502,916	12,433,029
Lowndes	6,465,235	6,396,152	1,756,745	1,746,925
Macon	8,789,672	8,695,750	2,388,345	2,374,995
Madison	176,801,961	174,912,757	48,040,934	47,772,402
Marengo	11,192,859	11,073,259	3,041,343	3,024,343
Marion	16,768,966	16,589,783	4,556,492	4,531,023
Marshall	50,322,141	49,784,427	13,673,619	13,597,188
Mobile	191,081,367	189,039,581	51,920,959	51,630,739
Monroe	12,463,043	12,329,870	3,386,480	3,367,550
Montgomery	117,100,783	115,849,511	31,818,827	31,640,971
Morgan	67,421,355	66,700,929	18,319,847	18,217,446

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2010-11	Gasoline 2011-12	Motor Fuels 2010-11	Motor Fuels 2011-12
Perry	3,896,924	3,855,284	1,058,879	1,052,960
Pickens	10,204,657	10,095,615	2,772,827	2,757,328
Pike	14,828,125	14,669,681	4,029,124	4,006,602
Randolph	13,944,078	13,795,079	3,788,909	3,767,730
Russell	26,607,810	26,323,494	7,229,920	7,189,507
St. Clair	47,573,463	47,065,121	12,926,744	12,854,488
Shelby	162,974,741	161,233,286	44,283,778	44,036,247
Sumter	6,023,211	5,958,851	1,636,637	1,627,489
Talladega	41,237,787	40,797,143	11,205,203	11,142,569
Tallapoosa	21,740,466	21,508,159	5,907,357	5,874,337
Tuscaloosa	91,816,505	90,835,406	24,948,539	24,809,086
Walker	36,563,510	36,172,814	9,935,100	9,879,566
Washington	10,156,390	10,047,864	2,759,712	2,744,286
Wilcox	5,200,132	5,144,567	1,412,989	1,405,091
Winston	15,463,217	15,297,986	4,201,692	4,178,206
*TOTAL	2,540,359,942	2,513,215,108	690,270,984	686,412,620

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

Motor Vehicle Fees

	2008-09	2009-10	2010-11	2011-12
IRP Fees ¹	\$ 31,216,457	\$ 31,019,079	\$ 31,823,337	\$ 32,119,512
Motor Vehicle Title Fees	\$ 19,492,648	\$ 19,998,562	\$ 20,813,078	\$ 20,985,143
Salvage (Rebuilt) Vehicle Inspection Fees ²	\$ 961,275	\$ 1,011,090	\$ 924,710	\$ 940,740
Registration Section				
MLI Reinstatement Fee ³	\$ 1,478,603	\$ 1,691,730	\$ 1,737,600	\$ 1,956,171
Miscellaneous Tags ⁴	\$ 205,951	\$ 220,794	\$ 222,599	\$ 238,070
Subtotal	\$ 53,354,934	\$ 53,941,255	\$ 55,521,324	\$ 56,239,636
Registration Fees Collected through County Agents ⁵	\$172,843,920	\$182,362,784	\$183,109,074	\$183,391,703
International Fuel Tax Agreement Collections	\$ 13,995,558	\$ 11,604,887	\$ 9,811,780	\$ 9,050,055
International Fuel Tax Agreement Decal Fees ⁶	\$ 614,295	\$ 592,909	\$ 622,438	\$ 632,179
TOTAL	\$240,808,706	\$248,501,835	\$249,064,616	\$249,313,573

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 Includes Consular, Government and Temporary Tags

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

2008-09	\$141,356,686.74
2009-10	\$137,392,398.41
2010-11	\$136,760,201.35
2011-12	\$133,561,119.15

Utility Gross Receipts

2008-09	\$426,928,670.33
2009-10	\$437,428,922.57
2010-11	\$410,946,581.42
2011-12	\$383,095,528.36

State Sales Tax Collections

County	2008-09	2009-10	2010-11	2011-12
Autauga	\$ 4,889,444.46	\$ 5,044,825.97	\$ 5,479,507.14	\$ 5,539,406.36
Baldwin	42,311,940.95	40,259,774.34	46,731,525.33	50,260,562.85
Barbour	2,171,525.01	2,300,012.21	2,428,757.18	2,407,208.84
Bibb	1,373,156.24	1,298,320.82	1,338,808.81	1,482,443.15
Blount	9,952,860.87	10,709,891.33	12,047,891.79	12,341,704.04
Bullock	1,066,889.66	1,025,822.64	976,192.27	794,080.95
Butler	2,183,285.20	2,192,061.76	2,159,407.42	2,179,039.96
Calhoun	21,368,774.71	21,400,231.92	25,244,162.70	27,996,930.88
Chambers	4,299,742.89	4,178,222.33	4,201,177.73	4,547,069.51
Cherokee	2,394,665.35	2,557,709.42	2,385,007.23	2,473,451.41
Chilton	5,603,337.50	5,595,732.95	5,812,389.20	6,957,519.08
Choctaw	1,730,678.23	1,773,762.16	1,840,193.78	1,762,726.82
Clarke	5,244,324.85	5,789,342.10	6,581,186.11	6,930,360.12
Clay	1,281,836.78	1,210,205.47	1,298,317.23	1,297,128.72
Cleburne	2,942,706.25	2,701,046.34	2,672,710.86	2,730,010.94
Coffee	7,768,539.61	8,220,150.52	8,306,189.88	8,658,584.56
Colbert	14,228,267.39	14,716,539.77	15,565,015.16	17,076,113.83
Conecuh	1,348,196.31	1,549,690.65	1,501,694.98	1,457,205.67
Coosa	642,504.88	679,505.77	655,014.66	662,559.94
Covington	7,354,228.63	7,406,591.67	7,643,026.71	7,770,270.32
Crenshaw	2,069,012.20	2,001,368.73	1,871,866.04	1,863,659.21
Cullman	39,081,474.94	42,502,974.42	45,666,503.74	53,370,695.97
Dale	5,630,714.93	5,993,713.76	6,036,969.66	6,267,380.11
Dallas	4,454,536.63	4,515,701.13	4,567,385.42	4,617,454.19
DeKalb	9,469,600.13	10,129,954.46	10,312,396.03	10,853,683.87
Elmore	9,782,503.46	10,069,248.60	10,367,277.38	10,607,741.90
Escambia	6,976,869.34	6,690,225.74	6,550,950.50	6,419,347.97

County	2008-09	2009-10	2010-11	2011-12
Etowah	\$ 15,553,479.56	\$ 14,884,749.27	\$ 14,476,126.09	\$ 15,178,743.73
Fayette	1,997,940.84	2,191,552.77	2,194,878.48	2,337,537.79
Franklin	2,900,785.64	2,990,724.50	2,938,912.22	3,119,908.45
Geneva	6,473,860.31	6,206,912.29	6,289,052.74	6,828,085.78
Greene	610,034.14	590,859.96	595,661.01	695,285.96
Hale	1,271,417.36	1,206,242.21	1,203,019.43	1,231,480.98
Henry	3,709,751.51	2,935,288.53	2,873,246.43	2,885,177.03
Houston	30,984,229.59	30,621,021.06	30,992,611.09	33,626,039.73
Jackson	6,291,276.16	6,689,204.71	6,548,269.07	5,921,388.91
Jefferson	258,726,412.26	250,571,284.98	264,072,097.89	281,026,873.89
Lamar	2,130,331.38	1,743,449.42	1,754,896.38	1,825,263.16
Lauderdale	20,596,976.94	20,388,002.24	21,036,299.80	22,806,840.06
Lawrence	2,014,186.35	1,955,781.58	2,048,831.76	2,107,450.38
Lee	22,791,666.23	23,638,801.70	25,758,076.29	27,028,797.42
Limestone	13,908,782.70	15,378,837.39	15,478,378.17	17,078,514.30
Lowndes	817,194.49	833,428.18	907,545.03	937,219.15
Macon	1,676,078.34	1,626,722.29	1,514,946.93	1,490,269.05
Madison	97,693,780.64	102,509,506.92	104,221,917.75	111,663,701.79
Marengo	1,981,379.28	2,111,507.09	2,264,650.90	2,267,552.70
Marion	3,876,864.59	3,621,942.02	3,627,361.56	3,784,731.08
Marshall	19,818,012.33	20,133,576.05	20,697,019.89	21,474,644.11
Mobile	125,094,167.93	128,374,401.65	126,396,080.25	126,056,412.54
Monroe	3,766,332.78	3,690,752.94	3,538,217.65	3,823,378.23
Montgomery	65,189,045.07	65,904,428.51	68,684,023.35	72,291,152.62
Morgan	23,856,430.07	23,916,235.24	26,136,577.31	27,432,217.22
Perry	781,707.31	874,190.95	706,990.16	767,726.20
Pickens	1,595,079.82	1,489,839.58	1,521,006.85	1,516,622.89

ALABAMA DEPARTMENT OF REVENUE

County	2008-09	2009-10	2010-11	2011-12
Pike	\$ 9,161,251.99	\$ 9,222,207.19	\$ 9,155,025.38	\$ 9,398,428.72
Randolph	2,877,459.74	2,776,389.19	2,740,792.46	2,653,265.44
Russell	7,879,901.73	7,689,881.00	7,946,220.02	8,550,130.13
St. Clair	6,030,486.65	5,465,775.45	5,604,577.45	5,833,062.10
Shelby	48,326,207.29	47,920,498.03	50,570,973.92	56,409,103.08
Sumter	1,151,932.61	1,110,937.13	1,054,528.89	1,100,370.43
Talladega	11,451,145.47	11,850,080.92	12,531,564.15	12,464,338.47
Tallapoosa	6,873,716.41	6,199,587.13	6,444,614.56	6,815,564.69
Tuscaloosa	44,354,148.12	43,984,409.46	47,749,658.01	51,361,665.88
Walker	17,210,641.62	16,813,989.84	18,258,675.08	18,378,478.84
Washington	1,775,467.51	1,487,478.40	2,168,445.04	2,327,688.14
Wilcox	1,062,337.73	986,455.26	990,562.26	1,012,074.95
Winston	7,649,014.88	7,045,970.91	7,381,588.19	7,363,591.69
Out-of-State	689,578,917.74	682,355,564.62	696,156,378.07	707,960,870.25
TOTAL	\$1,809,111,450.51	\$1,804,501,095.54	\$1,867,471,822.90	\$1,948,155,989.13

State Use Tax Collections

County	2008-09	2009-10	2010-11	2011-12
Autauga	\$ 166,135.82	\$ 95,910.80	\$ 159,733.82	\$ 294,958.76
Baldwin	1,502,211.79	1,450,426.46	1,131,117.15	1,187,840.62
Barbour	269,236.88	188,834.46	298,751.10	308,683.46
Bibb	40,042.11	13,579.88	23,364.20	38,456.06
Blount	151,146.30	129,065.29	187,071.13	142,743.46
Bullock	47,072.81	51,464.41	51,854.80	59,532.09
Butler	48,159.81	115,629.02	84,972.80	68,665.54
Calhoun	1,180,309.19	1,098,386.72	1,082,332.92	1,084,708.07
Chambers	338,527.87	200,171.05	304,315.44	362,585.41
Cherokee	69,565.09	59,438.73	58,169.34	50,979.64
Chilton	237,418.11	231,816.77	311,499.85	332,309.07
Choctaw	327,153.75	291,204.93	237,764.55	273,679.96
Clarke	156,733.32	319,306.26	262,437.72	384,669.13
Clay	62,838.78	100,403.04	124,570.66	135,104.94
Cleburne	252,122.56	191,392.09	68,291.01	56,165.03
Coffee	98,362.79	100,779.36	131,363.95	186,595.02
Colbert	729,381.87	934,228.83	982,664.91	1,151,818.12
Conecuh	10,200.60	71,659.29	13,754.73	14,600.71
Coosa	55,913.71	99,113.44	44,063.87	58,958.93
Covington	1,507,007.37	939,308.16	601,419.47	557,709.39
Crenshaw	42,135.80	54,650.85	52,592.60	57,355.39
Cullman	882,673.32	961,392.74	1,046,170.85	1,150,274.67
Dale	504,136.22	496,903.07	382,939.26	306,569.29
Dallas	193,574.78	172,500.59	214,779.21	254,512.74
DeKalb	264,900.17	268,655.01	282,789.03	292,464.43
Elmore	519,420.99	324,985.42	336,916.73	424,442.21
Escambia	344,232.01	368,658.37	487,594.85	507,234.53

County	2008-09	2009-10	2010-11	2011-12
Etowah	\$ 525,417.05	\$ 510,785.37	\$ 609,831.02	\$ 727,796.28
Fayette	32,120.13	22,674.62	25,285.27	39,256.78
Franklin	191,321.29	243,306.49	275,863.63	275,384.15
Geneva	43,392.39	60,965.02	121,976.81	104,196.37
Greene	16,578.88	23,779.25	16,106.67	11,878.75
Hale	6,778.38	7,301.30	3,121.83	3,217.04
Henry	16,644.48	18,251.94	20,468.82	33,667.78
Houston	1,828,702.60	1,285,662.51	1,192,139.02	1,209,953.23
Jackson	282,675.16	257,359.02	294,177.50	267,073.06
Jefferson	17,892,858.47	17,259,680.79	16,392,573.38	19,232,337.57
Lamar	147,066.59	128,984.34	215,098.72	285,010.07
Lauderdale	364,497.88	428,723.32	1,056,087.13	853,341.11
Lawrence	31,641.25	83,438.31	27,130.41	44,860.70
Lee	1,357,432.50	1,670,941.20	1,568,648.50	1,234,556.56
Limestone	568,427.65	520,678.60	556,040.56	684,823.81
Lowndes	37,022.41	11,525.54	10,593.95	32,442.69
Macon	74,310.94	111,949.28	28,731.60	24,913.62
Madison	7,124,919.59	6,964,507.83	7,059,905.74	7,263,096.18
Marengo	39,971.55	40,523.75	37,747.23	42,080.13
Marion	106,574.22	103,241.92	112,366.01	134,412.20
Marshall	332,793.36	341,364.24	407,393.22	574,678.34
Mobile	5,835,057.18	6,142,002.86	6,058,579.01	7,194,837.52
Monroe	316,303.44	241,621.20	158,569.89	185,955.29
Montgomery	3,681,966.03	4,225,816.07	4,368,424.39	4,219,507.97
Morgan	2,209,374.71	2,708,521.97	2,966,611.14	3,482,744.38
Perry	53,074.10	48,388.63	32,699.37	26,921.05
Pickens	45,298.03	41,318.95	142,288.93	84,076.36

ALABAMA DEPARTMENT OF REVENUE

County	2008-09	2009-10	2010-11	2011-12
Pike	\$ 320,086.99	\$ 355,477.79	\$ 397,512.33	\$ 485,704.68
Randolph	30,662.04	31,521.70	26,043.06	30,844.54
Russell	280,360.44	229,034.16	773,413.50	484,395.05
St. Clair	630,658.55	455,465.20	672,796.71	483,816.33
Shelby	1,442,257.98	1,328,066.31	1,591,843.11	2,299,469.77
Sumter	58,920.10	46,976.94	63,989.12	44,804.23
Talladega	718,382.79	597,076.27	718,492.83	1,560,618.51
Tallapoosa	444,073.48	345,312.21	390,060.72	487,861.53
Tuscaloosa	4,255,700.26	4,035,406.96	4,838,993.10	6,294,451.43
Walker	1,131,747.18	841,460.74	946,865.90	923,495.00
Washington	1,143,037.86	615,976.27	90,125.62	(4,222.66)
Wilcox	7,792.08	7,876.53	12,565.56	13,666.96
Winston	93,435.03	114,329.15	91,823.57	93,747.28
Out-of-State	4,130.92	20,669.20	182,434.60	50,777.32
Consumers' Use				
Out-of-State	33,196,325.79	36,268,490.61	38,130,316.23	37,224,492.38
Sellers' Use				
Out-of-State	140,203,854.12	142,896,720.70	155,499,813.82	166,098,435.16
TOTAL	\$237,124,259.69	\$241,023,040.10	\$257,148,845.48	\$274,588,993.17

State Lodgings Tax

County	2008-09	2009-10	2010-11	2011-12
Autauga	\$ 128,170.90	\$ 125,797.54	\$ 132,419.28	\$ 126,498.51
Baldwin	10,689,574.90	9,361,134.05	12,955,656.69	14,908,619.17
Barbour	164,279.49	202,003.80	196,027.25	181,824.55
Bibb	10,957.46	9,286.92	12,019.40	10,319.78
Blount*	40,594.09	32,808.72	37,391.65	37,594.78
Bullock	4,489.63	5,093.93	5,442.43	4,484.51
Butler	167,293.99	179,468.97	190,057.27	195,071.06
Calhoun	780,515.64	778,436.78	824,509.53	771,593.55
Chambers	90,896.96	111,937.16	104,357.39	124,029.07
Cherokee*	92,763.45	86,152.04	93,051.58	88,723.60
Chilton	121,300.81	116,369.27	129,615.05	144,579.08
Choctaw	24,854.19	23,067.45	23,312.69	20,700.71
Clarke	124,440.47	125,617.76	158,762.49	184,300.43
Clay	8,858.29	5,340.83	1,641.48	2,281.07
Cleburne	46,188.68	44,536.93	46,845.39	49,081.74
Coffee	260,967.14	271,085.04	302,228.23	275,471.22
Colbert*	284,276.49	231,503.39	229,507.00	217,823.58
Conecuh	66,972.30	71,505.44	85,381.00	86,255.72
Coosa	11,202.67	11,607.90	12,488.60	12,114.57
Covington	141,898.17	138,986.65	147,700.83	152,306.72
Crenshaw	17,009.28	14,965.95	15,859.29	18,768.57
Cullman*	433,493.75	427,637.02	531,111.50	487,424.73
Dale	128,112.79	119,095.07	146,698.14	213,372.64
Dallas	246,103.26	244,367.11	240,824.47	239,150.32
DeKalb*	319,594.66	339,872.07	346,948.48	344,100.19
Elmore	490,557.10	518,911.26	514,336.16	504,694.51
Escambia	163,789.97	182,588.05	202,965.33	253,560.34

County	2008-09	2009-10	2010-11	2011-12
Etowah*	\$ 618,242.21	\$ 571,847.32	\$ 622,515.84	\$ 602,774.92
Fayette	11,846.45	8,889.96	9,904.23	9,868.51
Franklin*	64,491.48	74,187.48	82,928.35	86,431.37
Geneva	12,802.39	12,826.82	15,421.90	13,835.62
Greene	24,744.35	20,047.05	24,767.35	24,464.24
Hale	3,904.10	4,484.88	4,611.21	3,631.08
Henry	15,409.26	19,849.23	17,523.66	18,956.32
Houston	1,007,882.33	1,048,809.95	1,111,743.29	1,046,784.83
Jackson*	179,887.21	201,158.63	304,388.26	301,573.83
Jefferson	6,957,969.69	6,970,295.07	7,961,153.79	7,893,355.91
Lamar	3,984.66	2,903.12	2,189.42	4,787.30
Lauderdale*	682,641.78	707,093.60	837,176.59	857,589.68
Lawrence*	67,411.72	63,255.66	66,325.38	60,641.28
Lee	1,167,578.45	1,164,608.59	1,304,083.22	1,558,870.86
Limestone*	375,206.78	392,304.08	495,088.27	476,439.60
Lowndes	0.00	37.24	925.84	1,903.79
Macon	75,319.30	147,200.73	50,639.38	59,664.98
Madison*	4,628,869.12	4,658,870.80	4,991,387.35	4,966,361.73
Marengo	175,278.59	163,205.21	153,962.50	151,852.99
Marion*	105,369.04	86,576.29	130,583.85	140,707.83
Marshall*	542,000.88	580,247.68	545,885.56	503,195.27
Mobile	3,912,156.45	4,626,479.57	4,383,669.67	4,277,162.22
Monroe	99,611.62	118,795.74	113,829.35	125,250.13
Montgomery	2,538,356.33	2,594,385.47	2,740,588.79	2,831,261.68
Morgan*	832,360.65	784,912.80	850,607.42	857,400.81
Perry	9,395.09	7,756.44	6,612.48	14,447.12
Pickens	7,974.36	11,992.18	9,952.01	10,362.75

ALABAMA DEPARTMENT OF REVENUE

County	2008-09	2009-10	2010-11	2011-12
Pike	\$ 239,705.03	\$ 246,185.96	\$ 260,394.77	\$ 291,888.58
Randolph	25,291.10	27,921.56	25,032.70	23,646.58
Russell	304,346.79	294,482.83	393,150.03	339,398.42
St. Clair	268,326.63	259,608.38	297,531.14	296,773.26
Shelby	1,305,944.82	1,189,634.99	1,347,174.40	1,392,107.88
Sumter	56,917.49	58,808.52	66,793.88	60,779.19
Talladega	304,723.24	301,331.83	321,867.28	310,987.76
Tallapoosa	222,737.82	201,511.37	195,997.93	201,636.33
Tuscaloosa	1,522,714.88	1,618,689.57	1,910,195.32	1,924,057.93
Walker	232,225.77	229,871.82	260,274.40	232,431.76
Washington	4,457.59	7,672.01	4,585.20	3,293.67
Wilcox	30,585.43	31,376.39	29,331.35	29,109.93
Winston*	47,493.55	48,291.78	49,675.35	45,033.25
Out-of-State	9,262.82	3,157.15	16,391.50	72,353.65
Total	\$43,754,583.78	\$43,340,742.85	\$49,704,018.81	\$51,777,819.56

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

County Sales, Use and Lodgings Taxes Collected by the State

County	2008-09	2009-10	2010-11	2011-12
Autauga*	\$ 7,516.66	\$ 15,738.60	\$ 1,765.61	\$ 566.34
Baldwin*	60,134.88	89,542.69	55,994.12	89,889.78
Baldwin Co. District Lodgings	4,447,423.42	3,666,692.41	5,463,480.77	6,436,166.23
Barbour*	1,044.77	754.17	669.00	70.22
Blount*	0.00	104.28	0.00	0.00
Bullock	0.00	905,505.10	1,006,829.18	1,030,921.90
Bullock Lodgings	4,489.63	5,012.57	5,519.72	4,643.53
Butler	2,641,074.62	2,679,629.80	2,831,484.96	2,770,804.19
Calhoun*	47.57	0.00	0.00	23.00
Chambers*	732.80	43.97	36.76	421.24
Chambers	111.00	0.00	61.37	0.00
Chambers Lodgings*	0.00	0.00	1.14	0.00
Cherokee*	982,455.91	30,047.46	4,305.06	1,927.62
Cherokee Lodgings*	25,203.21	0.14	0.00	7.46
Chilton*	0.00	431.26	0.39	0.00
Chilton Lodgings	155,642.85	134,572.58	166,117.45	192,995.84
Choctaw*			1,634.25	
Clarke*			0.08	
Cleburne*	0.00	0.00	0.00	0.00
Cleburne Lodgings*	67,687.10	47,666.54	553.22	33.78
Coffee*	3,434.24	4,653.38	858.98	262.06
Colbert*	200.49	2,105.55	2.77	0.81
Conecuh*	47.97	0.00	229.39	0.00
Coosa	497,550.48	761,730.46	704,623.13	804,659.67
Coosa Lodgings	16,846.05	17,335.98	18,775.50	18,963.84
Covington*	481.40	2,816.72	0.90	310.28

County	2008-09	2009-10	2010-11	2011-12
Crenshaw	\$ 2,282,680.07	\$ 2,031,593.86	\$ 2,127,995.55	\$ 2,159,467.04
Cullman*	101.76	0.00	1.50	71.30
Dale*	100.13	101.36	0.00	0.13
DeKalb*	141.14	0.00	0.65	53.46
DeKalb Lodgings	104,275.31	101,669.64	112,950.43	115,581.35
Elmore*	171.07	0.00	0.00	0.20
Escambia ¹	4,075,002.15	4,056,516.70	4,442,849.96	4,671,599.49
Etowah*	1,605.42	7,192.60	126.56	30.88
Fayette*	340.00	0.00	0.00	0.00
Franklin*	0.00	0.00	1,170.43	0.00
Geneva	1,255,450.32	1,210,804.71	1,321,041.05	1,402,572.80
Greene Lodgings	6,266.57	5,369.66	6,432.87	7,357.75
Henry*	47.96	0.00	0.00	0.00
Houston*	360.64	0.00	0.00	0.33
Jackson*	3,075.41	2,926.77	0.99	0.00
Jefferson*	0.98	1,130.78	504.07	3,529.62
Lamar*			793.42	
Lauderdale*	1,754.35	2,188.72	402.59	125.00
Lauderdale Lodgings	816,745.26	856,363.18	987,809.01	1,041,619.74
Lawrence*	181.78	32.92	0.00	0.00
Lee*	1,158.88	208.56	843.32	0.15
Lee Lodgings	567,154.72	611,773.40	640,967.77	778,093.71
Limestone	13,726,839.58	13,347,075.68	14,008,846.78	14,712,700.38
Lowndes*	2.89	104.28	0.00	0.00
Macon*	1,632.87	173.50	25.00	0.00
Macon Lodgings*	38,694.69	43.43	0.00	245.88
Madison*	0.00	1,844.71	24.69	727.75

ALABAMA DEPARTMENT OF REVENUE

County	2008-09	2009-10	2010-11	2011-12
Madison Lodgings	\$ 925,575.32	\$ 924,281.53	\$ 991,124.11	\$ 984,972.93
Marengo*	0.00	0.00	0.00	0.11
Marion*	1,105.00	2,449.13	609.84	482.92
Marshall*				473.88
Mobile*	16,200.00	1,767.02	240.40	901.34
Monroe*	0.00	104.28	2.12	352.81
Montgomery*	814,323.40	237,870.08	164,499.72	111,014.40
Morgan*	0.00	148.49	0.70	0.26
Pickens Lodgings*	10,122.38	34,382.21	2,473.64	0.00
Pike*	108.51	204.19	1,448.60	55.86
Randolph	1,419,219.99	1,506,752.03	1,471,743.11	1,451,564.07
Randolph Lodgings	22,877.12	26,982.63	24,832.86	24,902.95
Russell*	0.00	152.19	6.43	0.16
St. Clair*	0.00	0.00	985.69	4,402.33
Shelby*	0.00	0.00	0.00	6.27

County	2008-09	2009-10	2010-11	2011-12
Sumter*	\$ 47.97	\$ 0.00	\$ 0.00	\$ 0.00
Talladega	10,086,145.06	9,398,301.55	9,857,490.21	9,547,330.69
Talladega Lodgings	114,880.79	146,164.22	161,684.91	158,171.21
Tallapoosa*			1.43	0.01
Tuscaloosa*	0.00	1,780.18	149.01	43.80
Walker*	834.34	4.64	0.00	0.19
Wilcox*	0.00	172.61	0.00	0.00
Winston*	0.00	368.10	0.00	0.00
TOTAL	\$45,207,348.88	\$42,883,383.20	\$46,590,595.42	\$48,533,548.69

*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 jurisdiction of Atmore, Brewton, East Brewton, and Flomaton.

Municipal Sales and Use Taxes Collected by the State

City	2008-09	2009-10	2010-11	2011-12
Abbeville*	\$ 0.93	\$ 0.00	\$ 0.00	\$ 0.00
Akron	38,329.55	36,471.04	33,478.13	1,524.36
Alexander City*	0.00	0.00	2.76	0.24
Allgood*	4,107.29	0.93	(2.12)	9,074.16
Altoona*	0.00	153.87	0.05	(153.87)
Andalusia*	0.00	0.00	0.90	0.00
Anderson	38,771.68	52,898.90	64,071.40	73,475.20
Anniston	6.76	5,589,500.50	17,848,426.31	19,081,166.42
Argo	253,812.22	280,258.95	261,430.28	298,086.56
Ariton*	28,594.55	247.81	5,265.38	259.71
Ashland	535,953.52	685,842.92	785,913.06	797,220.14
Ashville*	0.69	0.00	0.00	0.00
Athens*	25.84	0.00	4,192.15	13.60
Atmore*	0.00	0.00	0.70	0.00
Auburn*	0.00	0.00	7,835.96	5,671.50
Baker Hill	153,134.26	94,092.39	134,156.31	177,819.65
Bayou La Batre	1,441,771.48	1,696,228.00	1,817,934.36	1,728,566.12
Bear Creek*	1,987.94	2,219.29	632.50	116.13
Belk*	0.00	3,676.58	2,027.74	0.00
Bessemer*	0.00	2,098.25	4.88	0.00
Birmingham*	0.00	0.00	4.96	27.89
Black	2,993.65	3,000.70	4,236.75	4,154.54
Blue Springs	1,464.66	1,235.97	2,217.11	4,696.17
Boaz*	463.24	451.79	0.00	9.84
Boligee*	53.68	0.00	0.00	0.00
Brighton*	42,712.31	8,916.35	55.92	0.30
Brookside	7,702.28	15,947.16	17,928.05	19,265.09

City	2008-09	2009-10	2010-11	2011-12
Brundidge	\$ 442,996.12	\$ 409,008.44	\$ 454,142.47	\$ 420,638.23
Calera*				18.29
Carrollton	60,065.42	59,960.23	66,117.52	54,360.31
Castleberry*	55.03	67.21	0.61	0.00
Center Point	1,339,693.40	1,364,168.90	1,509,075.35	1,589,569.90
Chatom	955,976.95	921,144.05	959,528.10	994,324.80
Chickasaw*	0.00	0.00	0.00	6.65
Childersburg	1,469,061.36	1,448,603.29	1,523,441.92	1,552,211.84
Clanton*	10,555.51	11,746.55	1.18	234.37
Clayton	174,516.25	383,518.23	395,778.56	431,716.09
Clio*	108,901.52	111,294.40	19,445.83	608.02
Coffee Springs	8,312.31	7,050.49	19,647.34	7,561.49
Coker	86,842.98	80,450.37	84,964.41	93,421.06
Collinsville	166,511.55	648,703.98	642,980.59	698,580.96
Columbia	214,662.66	219,354.27	223,813.50	256,699.52
Coosada*	0.29	0.00	0.00	0.00
Cottonwood*	116,654.76	1,477.01	348.18	549.34
Courtland	60,127.50	44,836.17	66,769.24	86,044.22
Creola*	1,612.28	311.55	69.43	(3.94)
Cuba*		615.94	0.00	0.00
Cullman*	0.00	0.00	0.19	8.91
Dadeville*	0.00	0.00	2.25	0.00
Daleville	1,920,220.09	1,701,840.14	2,138,140.83	3,119,965.68
Daphne*	6,633.92	13,244.16	2,466.13	4,039.53
Dauphin Island	335,718.70	448,811.98	494,098.12	410,588.83
Daviston	16,240.97	11,286.03	13,268.49	8,309.25
Deatsville	46,124.05	49,377.02	44,822.11	55,811.93

ALABAMA DEPARTMENT OF REVENUE

City	2008-09	2009-10	2010-11	2011-12
Decatur*	\$ 72,583.90	\$ 91,634.99	\$ 93,370.25	\$ 125,108.43
Demopolis	6,085.08	1,810,352.70	4,480,476.15	4,475,231.73
Detroit*	100.00	100.02	0.00	397.00
Dothan*	1,442.49	0.00	(4.26)	15.96
Dozier	8,755.11	8,521.99	12,646.98	9,762.47
Dutton	74,892.45	65,609.87	71,668.48	60,893.38
East Brewton	497,007.01	474,538.86	499,269.43	490,525.36
Eclectic**				545,687.80
Elba	1,045,954.19	976,968.89	1,412,334.68	1,419,288.77
Eldridge	20,858.58	19,087.95	18,845.01	20,067.92
Elkmont	185,810.24	159,685.63	193,813.14	176,261.45
Emelle	15,221.03	14,255.20	12,891.82	12,991.66
Enterprise*	1,624.75	4,829.21	50.00	14.20
Eufaula*	1,551.17	2,020.64	1,648.94	210.61
Evergreen*	0.00	0.00	933.02	0.00
Fairfield	5,095,611.65	4,903,520.51	4,793,131.05	4,830,517.89
Fairhope*	666,456.76	3,984,521.25	26,020.91	2,774.21
Falkville	506,190.82	483,093.10	540,360.82	561,143.25
Faunsdale	26,905.77	21,188.44	27,013.91	19,670.21
Fayette*			5.26	0.00
Florence*	797.80	9,247.90	23,173.72	15,574.75
Foley	10,484,071.00	10,463,902.57	11,397,786.82	11,863,449.75
Fort Deposit*	1.44	0.00	60.70	0.00
Fort Payne	8,738,682.90	8,584,168.57	8,634,148.01	8,953,216.23
Frisco City*	10.44	0.00	0.00	0.00
Fultondale*	3,040.90	0.00	0.00	0.37
Gadsden*	356.16	75.00	298.68	6.48

City	2008-09	2009-10	2010-11	2011-12
Gantt*	\$ 42,857.01	\$ 10,160.55	\$ 1,036.08	\$ 0.45
Gardendale*				54.69
Gaylesville	22,416.42	23,547.43	24,644.44	21,817.25
Geneva	1,842,158.16	1,707,470.46	1,928,098.58	1,964,659.80
Georgiana	651,756.13	649,683.35	638,357.08	824,835.12
Geraldine	273,914.12	297,799.53	321,688.47	307,246.90
Gilbertown	220,520.84	227,945.62	234,269.17	236,929.34
Glenwood	5,480.47	7,643.67	5,547.36	9,469.13
Goldville	6,341.17	6,661.80	6,839.14	5,756.09
Goodwater*	106.12	0.00	0.02	(0.24)
Gordon*	236.45	39.98	0.00	(0.01)
Goshen*	3.82	247.41	0.00	13.29
Grant	416,266.12	492,096.33	421,754.61	437,182.60
Greenville	5,835,342.33	5,871,009.32	6,062,678.79	5,943,775.80
Grimes	47,892.71	36,518.78	37,627.72	35,168.91
Grove Hill	848,900.67	867,597.35	1,117,749.64	828,327.93
Gulf Shores*	1,755.67	5,768.67	5,277.10	7,750.88
Guntersville*	10,329,946.02	10,493,939.60	894,597.43	10,139.40
Haleburg	1,067.12	3,590.14	2,364.19	1,155.66
Hammondville	29,433.73	28,534.17	33,404.90	27,966.46
Harpersville	442,984.99	354,558.82	340,657.71	388,148.89
Hartford	727,834.85	686,082.58	692,787.56	718,708.02
Hartselle*	5.70	0.00	0.94	0.00
Hayden	34,367.93	40,199.02	98,796.77	100,502.44
Hayneville*	780.80	114.13	665.95	1,828.96
Helena*				498.02
Hobson City	28,770.88	32,296.37	30,998.72	44,762.26

ALABAMA DEPARTMENT OF REVENUE

City	2008-09	2009-10	2010-11	2011-12
Hollywood*	\$ 93,427.13	\$ 95,690.30	\$ 117,238.12	\$ 29,639.56
Homewood	24,490,121.42	23,567,259.34	24,382,418.64	25,025,471.09
Hoover*	0.00	208.80	485.26	45,818.95
Huntsville*	56,688.65	88,331.73	54,967.72	103,830.01
Hurtsboro*	1,269.00	1,076.79	0.00	(0.01)
Hytop	3,633.96	3,629.69	3,804.34	2,296.42
Ider**				227,282.24
Jackson*	984.01	753.25	107.65	0.00
Jasper*	32,642.99	21,919.82	7,538.35	17,220.94
Kansas	402.75	1,487.11	3,256.50	636.23
Kellyton	40,983.32	31,477.30	30,725.08	38,997.36
Kennedy*		363.35	0.00	0.00
Killen	659,024.82	670,470.39	665,424.06	686,820.60
Kinston	61,398.23	58,144.27	68,642.51	75,001.88
LaFayette	897,210.83	864,163.56	890,518.32	931,288.79
Lake View	4,495.15	8,564.03	9,638.68	12,224.57
Lanett*	4.50	0.00	0.00	0.00
Langston	8,118.28	9,562.43	13,699.47	15,123.45
Leeds*	31.97	48.09	0.00	0.00
Level Plains	76,862.52	79,906.46	89,044.33	103,772.13
Lincoln	2,452,310.01	2,369,068.87	2,510,331.13	2,798,809.92
Lisman*	5.32	0.00	(0.10)	0.02
Lockhart	15,487.30	17,842.25	18,322.07	18,457.68
Locust Fork	151,858.68	157,453.87	156,467.57	172,161.78
Louisville	109,473.23	94,021.46	99,022.34	126,107.67
Lowndesboro	100,084.86	117,729.85	158,901.15	31,893.91
Loxley*	0.00	58.41	0.00	322.33

City	2008-09	2009-10	2010-11	2011-12
Luverne*	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Madison*	0.00	147.60	1,651.64	4,278.38
Malvern	51,457.40	44,652.41	43,564.19	50,119.74
Margaret	57,859.41	44,915.58	35,111.58	38,833.64
Marion*	13,369.52	0.00	0.00	0.00
McIntosh	671,384.99	719,998.14	883,167.03	699,457.20
McKenzie	56,178.94	69,915.98	83,617.37	80,659.87
Mentone	55,385.75	60,311.09	88,884.46	126,336.93
Midfield*	780,264.86	11,307.46	5,162.41	6,725.54
Midland City*	227.07	0.00	0.00	0.00
Millbrook**				5,409,132.97
Millport*	49.68	0.00	0.00	0.22
Mobile*	32,402.16	63.30	106.78	21.04
Montevallo*	0.00	0.00	2.54	0.00
Montgomery*	9,098.15	5,817.51	493.55	97.65
Moody	1,829,894.05	1,763,758.44	1,984,368.61	2,109,215.46
Morris*	4.30	1.35	0.00	0.00
Mosses*	1,664.59	4,647.85	0.00	550.04
Moundville*	0.00	554.89	0.00	0.00
Mountainboro*	15,912.30	0.00	0.14	0.12
Munford	177,776.83	202,732.91	204,501.86	272,672.39
Muscle Shoals	9,925,778.55	9,898,324.23	10,602,487.08	11,008,704.41
Myrtlewood	4,892.32	7,469.18	2,966.70	2,693.19
Needham	5,220.20	4,664.14	5,313.26	5,003.57
New Site	160,366.36	155,272.11	165,754.38	177,435.25
Newbern	5,425.25	5,629.76	5,861.97	5,184.85
Newton	138,730.05	140,596.78	155,404.33	182,523.77

ALABAMA DEPARTMENT OF REVENUE

City	2008-09	2009-10	2010-11	2011-12
Newville	\$ 14,972.46	\$ 10,662.44	\$ 2,778.50	\$ 44.14
Northport*	604.50	1,062.63	187.07	1,160.33
Notasulga*	63.93	334.56	178.02	7.98
Oak Grove	347,112.09	305,076.29	372,884.53	379,056.44
Oakman*	119,419.69	51,415.44	3.80	0.19
Odenville	664,637.46	660,633.66	690,258.25	733,630.05
Ohatchee**			445,725.80	536,054.99
Opelika*	1,973.26	0.00	0.00	0.47
Opp*	0.00	2.64	0.00	307.77
Orange Beach*	15,158.55	774.68	2,631.00	3,223.57
Owens Cross Rds.	384,323.71	382,911.47	374,470.58	358,638.39
Oxford	22,759,333.26	24,250,007.94	24,459,534.22	25,281,773.85
Oxford Amusement		1,953.51	1,710.23	17,703.67
Ozark*				0.39
Pelham*	0.00	3,663.33	3,664.67	17,394.81
Pell City*	0.00	0.00	0.59	0.00
Phenix City*	190.75	62.21	0.00	2.80
Pickensville	14,580.10	13,492.47	17,075.16	12,184.89
Piedmont*	0.00	0.00	2.17	0.00
Pike Road	1,298,876.09	1,923,270.43	1,125,950.56	714,953.00
Pinckard	46,022.21	44,891.20	62,306.98	72,650.59
Pine Hill	370,098.24	149,612.94	167,177.61	183,620.50
Pinson**			913,584.59	994,671.02
Pisgah	35,110.73	32,638.07	34,068.61	36,527.91
Pleasant Grove	675,027.16	688,429.93	677,203.30	857,861.40
Prattville*	0.00	0.00	1.31	0.50
Prichard	14,786.78	31,710.25	21,996.03	18,703.06

City	2008-09	2009-10	2010-11	2011-12
Rainbow City	\$ 4,507,590.90	\$ 4,462,483.77	\$ 4,288,969.88	\$ 4,193,305.57
Rainsville*	0.00	0.00	0.94	0.00
Ranburne	114,087.92	109,610.56	103,207.89	104,760.54
Reece City	36,922.52	30,209.61	31,533.18	31,617.25
Reform*	0.00	0.00	0.00	0.00
Repton*	6.17	0.00	0.00	0.00
Ridgeville	2,162.15	1,760.96	1,785.14	2,175.39
River Falls	70,530.15	84,803.30	85,161.01	79,119.39
Riverview	7,122.44	9,443.07	6,781.35	7,072.42
Roanoke*	1,215.76	13,330.57	19,768.97	8,433.31
Robertsdale*	942.76	1,086.42	491.63	956.81
Rogersville	625,250.02	630,544.19	626,231.81	675,859.68
Russellville	3,721,397.21	3,693,472.93	3,862,968.93	4,106,331.77
Rutledge	30,630.09	59,268.29	67,206.58	73,725.62
Saint Florian	149,047.17	156,301.34	156,147.16	170,756.47
Samson*	0.00	2.62	0.00	0.00
Saraland	9,128,100.64	7,977,652.37	9,723,942.74	10,311,213.27
Saraland Lodging & Rental		1,038,223.71	865,878.27	872,817.05
Sardis**			149,791.99	382,024.44
Satsuma	750,953.13	1,028,619.87	982,879.20	1,051,705.76
Selma*	54,889.04	924.69	10,311.18	11,590.95
Sheffield*	0.00	0.00	556.60	1.47
Shorter*	1,930,173.43	1,445,363.62	294,646.77	356.64
Silas	62,147.79	74,075.93	67,033.52	69,667.33
Sipsey	25,678.17	14,509.83	21,989.16	36,302.17
Slocomb	386,306.37	391,453.33	419,040.98	524,403.41

ALABAMA DEPARTMENT OF REVENUE

City	2008-09	2009-10	2010-11	2011-12
Snead	\$ 304,912.19	\$ 298,588.10	\$ 343,938.28	\$ 363,824.77
Somerville	103,414.20	97,774.95	100,843.12	100,908.67
Spanish Fort*	50.67	0.00	0.00	0.00
Springville*	2,039,990.62	1,760,673.95	22,519.03	4,367.63
Summerdale	536,168.24	544,599.69	679,287.03	779,780.82
Susan Moore	14,617.86	12,609.35	13,360.44	12,394.73
Sweet Water	38,041.25	34,295.33	33,921.47	41,243.59
Sylacauga	6,091,107.18	5,903,808.80	6,073,810.13	6,366,846.84
Talladega*	6,821,626.20	4,448,174.73	95,801.38	19,490.55
Tallassee**	6,007.17	98.04	1,882,253.60	3,457,390.13
Tallassee East*	0.00	208.14	150.78	0.00
Taylor	164,672.48	172,680.06	180,014.20	233,052.23
Thomaston	32,173.45	34,428.46	39,481.31	41,596.01
Thomasville*				0.32
Toxey	26,921.63	13,884.18	17,388.15	48,372.61
Trafford*	73,482.93	107,805.78	87,926.60	25.17
Triana	29,467.30	49,308.04	46,907.89	43,455.34
Troy	5,531,264.55	6,669,631.10	8,376,016.55	8,918,660.22
Trussville	17,614,674.37	17,300,577.93	18,002,566.83	23,669,017.08
Tuscaloosa*	3.55	920.31	99.34	17.85
Tuskegee*	707.83	900.00	0.00	0.00
Union Grove*	13,497.41	9,710.97	237.62	0.17
Union Springs*	0.00	0.00	0.00	257.62
Valley*	121.92	0.00	0.00	0.38
Valley Grande**			198,462.47	334,011.11
Valley Head	58,145.87	57,806.38	128,779.77	163,184.38
Vance	362,976.95	278,369.33	342,827.90	410,026.06

City	2008-09	2009-10	2010-11	2011-12
Vernon*		\$ 24.28	\$ 0.00	\$ 0.00
Wadley	\$ 166,873.40	190,086.85	185,167.75	162,060.36
Waldo	10,289.76	8,261.31	9,016.16	10,285.18
Walnut Grove	133,162.99	153,075.06	151,661.92	163,676.66
Waterloo	7,133.62	6,524.57	8,566.42	12,632.81
Waverly	24,996.16	19,414.62	22,887.93	25,273.79
Westover*	(58.31)	0.00	0.00	0.00
Wetumpka*	612.42	1,369.40	206.65	1,988.03
White Hall	34,673.35	26,161.11	16,276.32	58,782.83
Wilton	71,533.70	129,210.36	106,313.69	78,134.20
Winfield*	0.00	0.00	0.00	0.00
Woodland*	2,255.90	0.00	995.16	1,885.56
Woodville	22,197.32	20,109.65	21,906.17	21,167.30
Yellow Bluff*	1,679.20	3,032.44	0.00	0.07
TOTAL	\$191,315,223.86	\$199,860,822.65	\$206,686,805.37	\$226,436,014.50

*Indicates ADOR does not collect/administer local tax as of Oct. 1, 2012.

**See ADOR Website for administrator effective date information.

County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

County	2008-09	2009-10	2010-11	2011-12
Bullock		\$ 64,075.84	\$ 126,139.65	\$ 116,708.25
Cullman	\$ 437,044.66	464,862.06	440,543.93	419,912.54
Jackson*	781,553.46	794,792.68	536,792.33	0.00
Lowndes	327,903.59	328,744.41	437,780.77	485,959.73
Total	\$1,546,501.71	\$1,652,474.99	\$1,541,256.68	\$1,022,580.52

*See ADOR Website for administrator information.

County Tobacco Taxes Collected by the State

Net Distributions

County	2008-09	2009-10	2010-11	2011-12
Barbour	\$ 170,210.75	\$ 166,009.61	\$ 175,425.81	\$ 204,152.68
Bullock	0.00	25,696.22	50,470.17	40,108.38
Chambers	580,657.64	523,893.51	545,810.84	600,246.73
Cherokee	224,230.23	220,973.37	217,839.92	254,672.16
Clay			224,857.14	232,644.79
Coosa	31,196.15	27,943.27	29,798.00	30,611.54
Crenshaw	65,359.14	54,912.39	55,848.78	55,947.27
Franklin	153,544.90	158,499.94	156,506.81	168,304.71
Geneva	97,337.85	118,045.65	125,668.16	114,248.30
Henry	49,951.94	53,376.98	52,034.07	46,030.51
Houston	519,362.93	500,811.55	529,286.17	538,061.52
Jackson*	2,098.66	257.10	0.00	0.00
Limestone	291,917.29	278,293.90	281,133.43	285,289.26
Marion	130,706.53	134,076.93	136,017.49	136,073.08
Mobile	2,424,062.08	2,370,828.89	2,262,152.49	2,367,269.34
Randolph	479,542.77	468,152.46	481,967.09	466,997.83
Talladega	380,395.57	391,527.26	396,263.98	427,047.22
Washington	93,014.85	123,030.56	105,371.79	110,538.96
TOTAL	\$5,693,589.28	\$5,616,329.59	\$5,826,452.14	\$6,078,244.28

*ADOR does not administer local tax.

Financial Institutions Excise Tax

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

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

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

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

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

The table below details net distribution totals for fiscal years 2008 through 2011.

Financial Institutions Excise Tax Distributions

	2009	2010	2011	2012
State General Fund	\$21,296,895.50	\$10,471,029.25	\$ 7,438,132.11	\$22,689,108.63
Cities	\$14,501,265.15	\$ 5,581,814.48	\$ 4,446,479.25	\$ 8,365,786.34
Counties	\$ 7,327,953.83	\$ 2,679,010.93	\$ 2,331,969.09	\$ 4,363,656.72
TOTAL	\$43,126,114.48	\$18,731,854.66	\$14,216,580.45	\$35,418,551.69

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2011, through Sept. 30, 2012

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, 83%.

*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	\$ 154,437.47
Cherokee	1,264,669.33
Colbert	7,057,021.61
Cullman	5,566,029.15
DeKalb	3,742,793.65
Etowah	219,310.66
Franklin	2,536,341.18
Jackson	10,524,069.07
Jefferson	2,799,385.54
Lauderdale	6,568,865.38
Lawrence	2,949,131.30
Limestone	9,368,118.69
Madison	22,667,635.18
Marshall	7,572,902.31
Morgan	18,519,460.82
Winston	267,532.89
TOTAL	\$101,777,704.23

Dry Non-Served Counties

Bibb	\$0.00
Blount	0.00
Chilton	0.00
Clarke	0.00
Clay	0.00
Coffee	0.00
Fayette	0.00
Geneva	0.00
Lamar	0.00
Marion	0.00
Monroe	0.00
Pickens	0.00
Randolph	0.00
Walker	0.00
Washington	0.00
TOTAL	\$0.00

State General Fund	\$ 20,846,035.77
Total FY 2011-12 Distributions	\$122,623,740.00

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, 2011, through Sept. 30, 2012.

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

Fiscal Year 2011-12	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-11	\$ 1,653,087.34	\$ 279,368.30	\$ 1,932,455.64
Nov-11	\$ 1,670,414.16	\$ 293,937.15	\$ 1,964,351.31
Dec-11	\$ 1,678,110.88	\$ 267,981.16	\$ 1,946,092.04
Jan-12	\$ 1,750,820.62	\$ 289,985.90	\$ 2,040,806.52
Feb-12	\$ 2,332,217.21	\$ 353,474.19	\$ 2,685,691.40
Mar-12	\$ 1,537,466.26	\$ 263,525.45	\$ 1,800,991.71
Apr-12	\$ 1,715,707.41	\$ 283,224.23	\$ 1,998,931.64
May-12	\$ 1,938,011.62	\$ 327,497.38	\$ 2,265,509.00
Jun-12	\$ 1,731,447.63	\$ 297,479.23	\$ 2,028,926.86
Jul-12	\$ 1,805,299.13	\$ 304,353.03	\$ 2,109,652.16
Aug-12	\$ 1,839,150.23	\$ 328,824.39	\$ 2,167,974.62
Sep-12	\$ 1,707,138.72	\$ 286,930.90	\$ 1,994,069.62
Annual Totals	\$21,358,871.21	\$3,576,581.31	\$24,935,452.52

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								
BL	Automotive Dismantler License	All								
BL	Automotive Recon/Rebuild Fee	All								
IC	Business Privilege Tax	(1)			(1)					
BL	Coal Severance Tax (13.5 cents per ton)	(2)								
BL	Coal Severance Tax (20 cents per ton)				(3)	(3)				
SU	Contractors' Gross Receipts Tax						85%		15%	
PT	Deeds and Assignments	38.461%	46.154%						15.385%	
SU	Dry Cleaning Trust Fund Fee									(4)
IC	Estate Tax	All								
IC	Financial Institutions' Excise Tax	25% (5)			25%	50%				
BL	Forest Products' Severance Tax									(6)
PT	Freight Line R.R. Equipment Tax	All								
BL	Gasoline Tax			(7)	(7)	(7)		(7)		
BL	Gasoline Aviation and Jet Fuel									(8)
BL	Hazardous Waste Fee	(9)			(9)					(9)
BL	Horse Wagering Fee	All								
SU	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)
SU	Lodgings Tax	(14)			(14)					(14)
SU	Medicaid Nursing Facility Tax									(15)
SU	Medicaid Pharmaceutical Services Tax									(15)
MV	Miscellaneous Tags			All						
SU	Mobile Radio									
	Telecommunications Services Tax	(16)	(16)							(16)
BL	Motor Carrier Mileage Tax			bal (17)						
BL	Motor Fuels (Diesel)			All						
MV	Motor Vehicle Title Fees	All								
BL	Oil and Gas Privilege Tax	(18)			(18)	(18)				
BL	Oil and Gas Production Tax (2%)	All								
BL	Oil Lubricating Tax	(19)		(19)	(19)	(19)				
BL	Oil Wholesale License Tax	All								
BL	Pari-Mutuel Pool Tax	All								
BL	Playing Cards Tax	All								

ALABAMA DEPARTMENT OF REVENUE

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
SU	Rental or Leasing Tax	All								
SU	Sales Tax	(20)	(20)		\$378,000			(20)	\$1,322,000	
IN	Salvage Vehicle Inspection Fee									(21)
BL	Store License		All							
BL	Tobacco Products (Cigarettes) Tax	(22)					(22)	(22)	(22)	(22)
BL	Tobacco Products (Tobacco) Tax	All								
FO	TVA Electric	17%			83% (23)					
BL	Underground and Aboveground Storage Tank Trust Fund Charge									(24)
SU	Use Tax	(25)	(25)					(25)		
SU	Utility Gross Receipts Tax		Balance (26)				(26)			
SU	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: (f) 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; (f) 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) See Act 2010-135 for distribution to counties.
- (24) 100% to the Alabama Underground and Aboveground Trust Fund.
- (25) Education Trust Fund, except for 42% of the 2% tax on gross proceeds from sale of automotive vehicles which will go to General Fund and repealed vendor discount which goes to the Foster Children's Program and the Department of Conservation and Natural Resources.
- (26) \$14,600,000, Special Mental Health Trust Fund; balance, to Education Trust Fund.

Department of Revenue Division / Section Abbreviations:

BL – Business & License Tax; FO – Financial Operations; IC – Individual & Corporate Tax; IN – Investigations; MV – Motor Vehicle; PT – Property Tax; SU – Sales & Use Tax.