



# 2017 Annual Report

Alabama Department  
of **Revenue**



# 2017 Annual Report

## **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 Sept. 5, 1996



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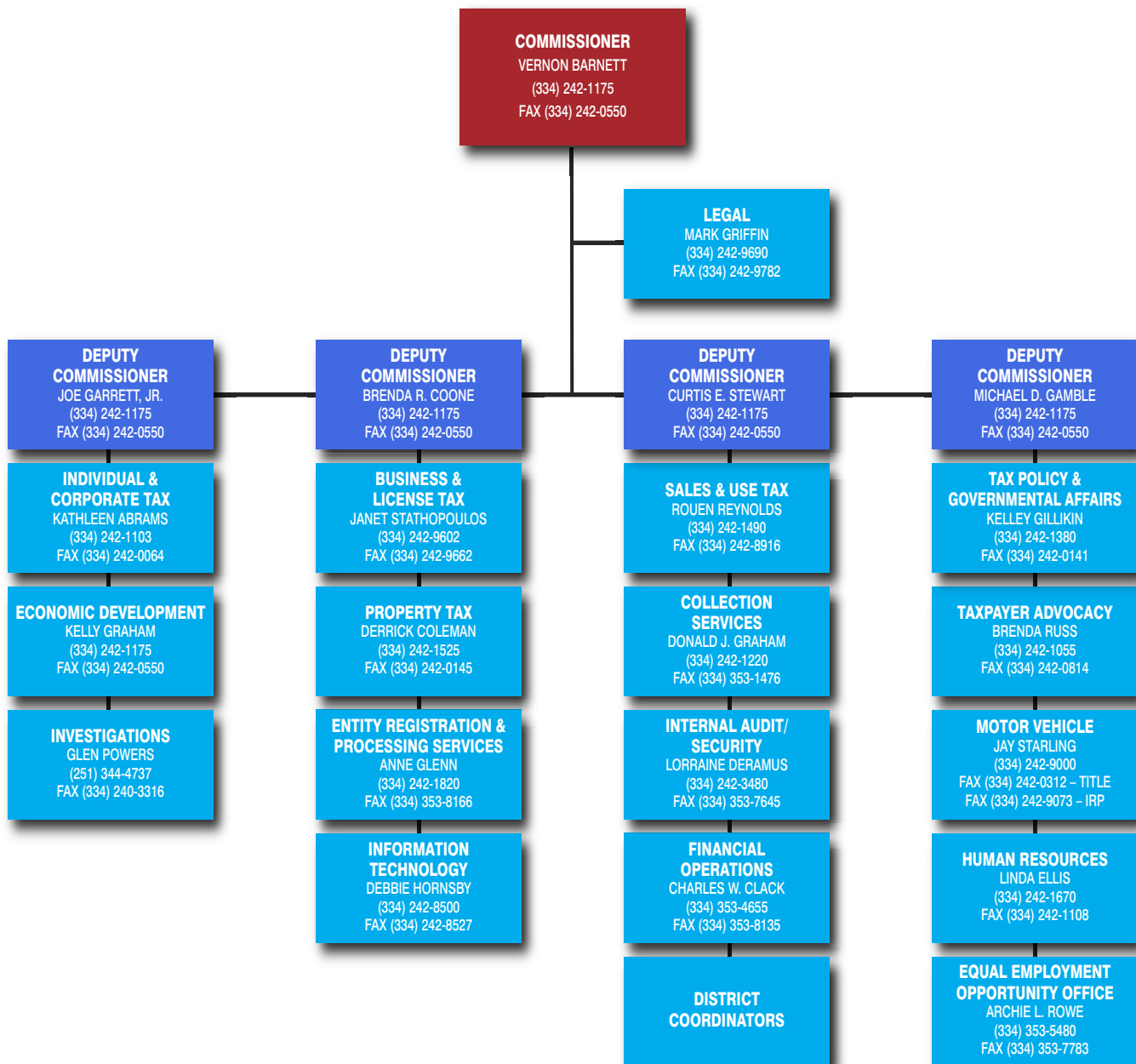
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# The Department



## [Interactive Version](#)

For more information, click on the boxes above.

As of September 30, 2017

After Commissioner Vernon Barnett was appointed in May, the department underwent several organizational changes to improve efficiencies.

The Communications unit (formerly Media Affairs, now Public Information) has been combined with Governmental Relations and

joined Tax Policy to become Tax Policy and Governmental Affairs.

The Business Registration Unit and Discovery Unit were absorbed into the Processing Division to create the Entity Registration and Processing Services Division.

# ADOR Launches Redesigned Website

## *Services More Easily Accessible to Taxpayers*



In the 21st century, more and more people are relying on more and more devices to access the services they need. It has become critical for ADOR to adapt its own technologies to the rapidly changing world that taxpayers live in.

One of the ways ADOR reaches its taxpayers is through the website [revenue.alabama.gov](http://revenue.alabama.gov). On July 27, ADOR launched an attractive, completely redesigned, user-friendly, and responsive version of the website.

Developed by the Center for Advanced Public Safety at the University of Alabama, the updated site features a modern design and layout aimed at improving the taxpayer experience. The website still performs the same basic functions of providing forms and information about ADOR to the public, but it now features a simpler user experience, allowing easy access to frequently used content and streamlined navigation that, put

simply, just makes sense.

One of the best elements of the new site is that it is responsive, meaning it can be used to its fullest potential on any device, whether smart phone, laptop, desktop, or tablet. So, no matter where or how a taxpayer is connected to the internet, he or she will have access to ADOR services. There is even a video tutorial on the homepage that will take a user through the basics of navigating the new site.

The site also boasts a much improved search function, and the Newsroom feature has made it easier to find ADOR publications, press releases, notices, and other announcements. The five most recent Newsroom announcements automatically appear on the site's home page, so users can stay up to date at a glance. Other resources, such as eID, Atlas Alabama, and "Where's My Refund?", are also easy to find on the home page.



**With tax refund  
fraud estimated to  
reach \$21 billion\*  
this year,  
It is critical to  
protect yourself.**

*\*CNBC Article*

## **Protect yourself against identity theft and help fight tax fraud...with a selfie!**

Alabama Department of Revenue is excited to introduce the MorphoTrust® Electronic ID (eID), the first and only trusted online ID for securing your state tax refunds.

The eID ties back to the In-person proofing process that the Alabama Law Enforcement Agency conducts when you apply for a driver license or state issued ID.

In a few easy steps, you can create an eID that will protect your state tax return against fraud and ensure priority processing.

*For more information and to download the app, visit*

**[www.AlabamaeID.com](http://www.AlabamaeID.com)**





# ADOR Asks Taxpayers to Take a Selfie

## *Nation's First eID App Fights Tax Refund Fraud*

The Alabama Department of Revenue (ADOR) partnered with MorphoTrust® USA to launch a new pilot program utilizing MorphoTrust's electronic ID (eID) to secure state tax refunds for 2017 and future filing seasons.

Launched in April 2017, ADOR broke new ground, allowing Alabama to become the first state in the nation to employ a selfie verification system using cutting-edge technology that empowers the taxpayer.

"The MorphoTrust eID is the only electronic ID, commercially available, that verifies a person's identity by connecting it back to their photograph and identity record with their state's motor vehicle agency," said Bob Eckel, President and CEO, MorphoTrust® USA. "Now more than ever, there is a critical need to create a more secure online environment, and our innovative technology ensures that residents using the MorphoTrust eID have the most secure tools available to protect their identity and reduce their chance of being a victim of state tax refund theft."

There are no usernames or passwords; only a person's photo can unlock the eID, making it secure and easy-to-use. The user starts by downloading the mobile eID app from Apple iTunes and validating their credentials with the Alabama Law

Enforcement Agency by taking a photo of the front and back of their driver's license or ID card. Then the user submits a selfie with their smartphone to create the eID. This information is then compared against the data and photo on record in the driver's license database to ensure only the rightful identity holder is able to obtain an eID. Once verified the user then registers with ADOR to complete the process, ensuring that they receive notification whenever ADOR receives

a state income tax return in the user's name or with the user's social security number.

As a bonus, taxpayers, who use the MorphoTrust eID, receive priority processing and expedited issuance of their state tax refund. The app also aids in monitoring fraud, so when a state income

tax fraud claim is made the state will push a notification to the app asking the user to verify its veracity.

ADOR has continued to demonstrate that it is doing everything possible to protect taxpayers from criminals looking to steal their information and use it to file fraudulent state tax returns. For the 2017 filing season ADOR stopped 37,233 returns totaling \$8,634,345 that were suspected to be fraudulent.

The eID app is currently only available for iOS users, but an Android version is being developed.



**Use your eID to become an  
Alabama Tax Refund VIP**

# Business Owners Become ADOR's B.E.S.T.

## *Free Seminars Help Provide Tax Clarity*

Small businesses and business owners are a top priority of the Alabama Department of Revenue, that's why in 2016 ADOR developed a business tax program known as the Business Essentials for State Taxpayers (B.E.S.T.) seminars. ADOR recognized that the state's tax structure and filing requirements can appear complicated and confusing to business owners and saw a need for improving the taxpayer's experience.

Since the introduction of the B.E.S.T. seminars in April 2016, almost 1,200 businesses have participated in the seminars with almost 800 of those attending in fiscal year 2017.

These free seminars are offered quarterly at each of ADOR's nine Taxpayer Service Centers or the cities in which the service centers are located. Every month there is a seminar in the northern, central, and southern regions of the state, making it convenient for new business taxpayers to find a seminar located close to them. A total of 51 seminars were offered around the state this year.



### **B.E.S.T. - Montgomery**

A taxpayer who attended the B.E.S.T. seminar in Mobile said, "This was wonderful! I have felt unorganized and overwhelmed with this. This seminar lifted a ton of weight off my shoulders. Thank you for doing this class. It is very helpful!"

The two-hour B.E.S.T. seminars, conducted by local ADOR examiners and analysts from four tax divisions, provide new and

**"Thank you for doing this class.  
It is very helpful!"**



*Be* **ADOR's B.E.S.T.!**

## **“I’m glad to know you all are here to help!”**

now.”

New business owners learn how to register their business, obtain licenses and permits, file returns, and much more to help them get started. Current business owners can brush up on any recent changes in tax laws. Presenters cover a variety of state tax information topics, including employer withholding taxes, state and local sales taxes, personal business property taxes, and business licensing requirements.

According to a business taxpayer who attended a Huntsville seminar, “This seminar ensured me that I have my business covered. I learned a few new things, and I’m glad to know you all are here to help!”

existing business taxpayers with a brief, but comprehensive overview of Alabama’s business taxes, tax obligations, the forms required, and information on electronic filing and other business tax requirements.

A review from a taxpayer in Birmingham stated, “Each presenter was knowledgeable of content and was open to answering questions after the seminar. I wish I had known about B.E.S.T. seminars from the first day I obtained my business license, but I am grateful I know

B.E.S.T. seminar attendees receive ADOR’s “Starting a New Business” guide, which includes important and useful ADOR phone numbers and website addresses; information on My Alabama Taxes (MAT), ONE SPOT, Atlas Alabama, and additional useful resources.

“This was an excellent presentation and materials, very informative. A must for any small business,” said a taxpayer who attended a Dothan seminar.

## **“A must for any small business.”**



**B.E.S.T. - Gadsden**



Optional Personal Property  
Assessment Link

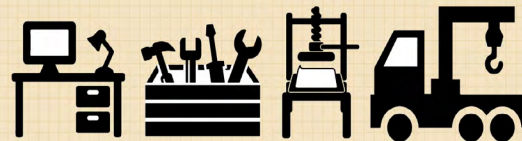
[OPPAL.Alabama.gov](http://OPPAL.Alabama.gov)

CLICK HERE

USE THIS



TO REPORT THESE



## OPPAL Launch Attracts 28K Taxpayers to New Service

The first filing season of the Optional Personal Property Assessment Link (OPPAL) was a huge success with more than 28,000 taxpayers statewide submitting returns by January 31, 2017.

OPPAL is an optional, free, reporting-only portal. The electronically filed business personal property return contains all information included in the standard paper tax return and is submitted to the county assessing official or applicable agency where the tax return is required to be filed. In the development of OPPAL, ADOR and county personnel worked hard to make sure that questions were answered for taxpayers and that data was accepted into the counties' Computer Assisted Mass Appraisal (CAMA) systems.

Launched on October 1, 2016, OPPAL provides a more efficient way for Alabama businesses to report equipment, tools, machinery, and other business personal property through an online system. The Web portal is open from October 1 each year through January 31 of the following year. Returns must be filed timely; those that are submitted after

December 31 are subject to penalties for late filing.

The OPPAL system is only utilized for the filing of business personal property tax returns and does not provide for the administration or enforcement of business personal property taxes.

OPPAL was designed per the requirements of Section 40-7-56, Code of Alabama 1975, which states, "the Department of Revenue shall develop, maintain, and administer an online business personal property tax filing system that allows any taxpayer required to file a business personal property tax return with any county assessing official or applicable agency the ability and option to electronically file the return."

The success of the first season is due in large part to the company that designed OPPAL and worked closely with ADOR's Personal Property Section to answer questions and troubleshoot issues for users. As with any new system, there were some hiccups, but the developers worked hard to resolve these issues and improve the user experience.



# Portal Provides Easy Access to ONE SPOT and SSUT Distribution Information

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The Alabama Department of Revenue launched a new Web portal in February 2017 allowing anyone to find out how much revenue was reported to specific localities through the Optional Network Election for Single Point Online Transactions ([ONE SPOT](#)) or Simplified Sellers Use Tax ([SSUT](#)) programs.

Made available to the public through My Alabama Taxes ([MAT](#)), the ONE SPOT/SSUT portal enables anyone to easily look up the amount of revenue that has been distributed to a specific locality during a chosen timeframe through each of these programs.

Both state-partnered localities and those localities who have not partnered with the state for tax administration can access ONE SPOT distributions. Monthly SSUT distributions can also be searched through the portal.

The ONE SPOT and SSUT programs benefit not only taxpayers and state government, but they also benefit Alabama's municipalities and counties. These programs have made tax compliance simpler for businesses, and this Web portal makes it simpler for local governments to see the value of these programs.

Launched in 2013, ONE SPOT gives taxpayers a single electronic point for filing all county and municipal sales, use, rental and lodging taxes. This easy method of filing in MAT has been a factor in increasing compliance and bringing new taxpayers on board, which in turn helps local governments provide more and better services for taxpayers.

Implemented as a result of Act No. 2015-448, the SSUT program is a voluntary program for [eligible sellers](#) who sell tangible personal property into Alabama from a location outside of the state and do not have

a physical presence within the state. The program allows such sellers to collect and remit a flat 8 percent tax on sales, which is distributed among the state, counties and municipalities. For fiscal year 2017, SSUT collections total \$56,175,711.56 with 136 participants reporting as of September 30, 2017. As more sellers join the program each month, the increased revenue continues to provide greater benefits for Alabama citizens and local governments.



# ADOR Implements Red Tape Reduction Act

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ADOR is in the process of reviewing all of its administrative rules in accordance with the Red Tape Reduction Act (Act 2013-88). Since its passage, ADOR has conducted a comprehensive review of its administrative rules to ensure, as intended by the act, that they are necessary and provide clear, straightforward guidance to taxpayers.

Pursuant to the act, all state agencies must review any rule enacted prior to July 1, 2013, on or before July 1, 2018, and every five years thereafter. Of the 993 rules within this category, ADOR has reviewed 930, leaving only 6 percent, or 63 rules, to be reviewed by the July 2018 deadline.

So far, 50 rules have been identified as no longer necessary, and 429 rules as needing to be amended. Consistent with the spirit and goals of the Act, ADOR is currently in the process of amending these rules to provide clarity and certainty to taxpayers through, among other means, updated terminology and definitions, as well as updated statutory references.

Under the act, rules enacted after July 1, 2013, must be reviewed every five years. In accordance with the act and to better serve all taxpayers, ADOR will review and update its rules on a continuous basis to ensure that

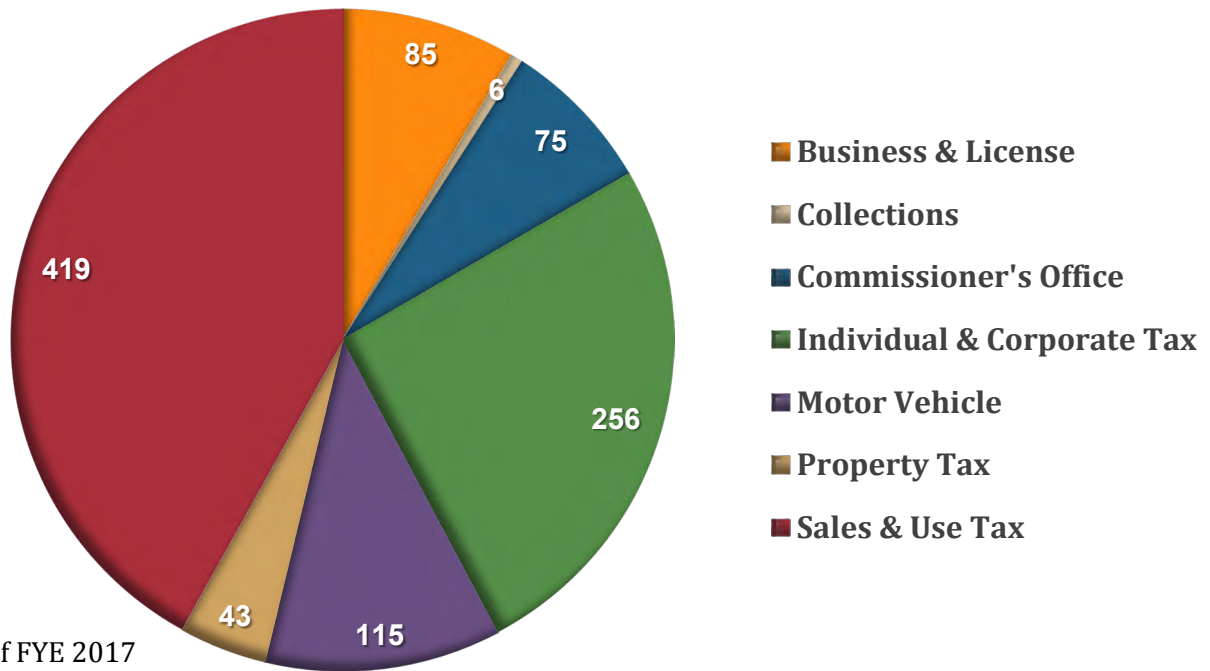


taxpayers are well-informed and better able to comply with the tax laws of the state.

Any rulemaking action proposed by ADOR, including the amendment of reviewed rules, must be implemented in accordance with the Alabama Administrative Procedures Act, Chapter 22 of Title 41, Code of Alabama 1975. To search ADOR rules or learn more about its proposed rulemaking actions, you can visit the ADOR website or click on the links on this page.

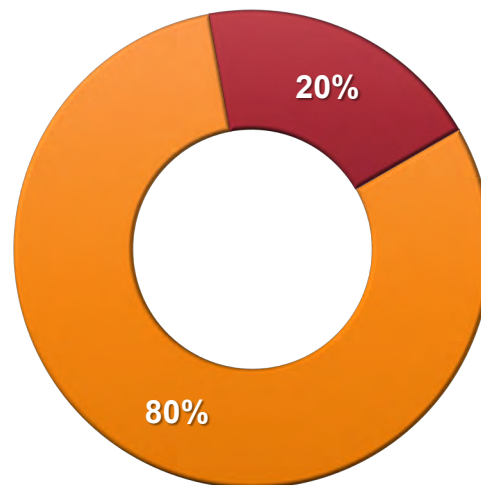
# Red Tape Reduction Act Rule Review Statistics

## Rules\* Subject to Review by July 1, 2018



\*As of FYE 2017

## Rules Reviewed as of FYE 2017



■ Total Rules Reviewed ■ Remaining

# Atlas Alabama: A Valuable Resource for New Businesses

In the fall of 2014, the Alabama Small Business Commission launched a new website dedicated to serving the small business community in Alabama. Named Atlas Alabama ([www.atlasalabama.gov](http://www.atlasalabama.gov)), the website is a free and comprehensive online resource for entrepreneurs interested in starting or expanding a small business in Alabama. The state has many valuable business resources and talented professionals focused on small business development, and Atlas Alabama provides a venue to market those capabilities to Alabama businesses in a more focused, integrated fashion.



**Ready to turn your passion into a small business?**

Let Atlas Alabama point you in the right direction.

Find hundreds of resources specific to your city, county, and industry.

Access pertinent small business information from state agencies.

Find out about attending a Business Essentials Seminar in your area.

 **ATLASALABAMA** [www.AtlasAlabama.gov](http://www.AtlasAlabama.gov)

The Department has also integrated Atlas Alabama into the Business Essentials for State Taxpayers (B.E.S.T.) seminars and through the Department's website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov). Atlas Alabama also has an active social media presence, with up-to-date information on small business news and events on Facebook, Twitter and a YouTube channel.

Using Atlas Alabama as a starting point, entrepreneurs are able to obtain basic, comprehensive information related to the full life cycle of a business: initiating, growing, managing, and even exiting a business.

Also, through affiliated partners, the aspiring entrepreneur can get business support, such as financing, healthcare and insurance resources. The website features a comprehensive list of national and state resources, including checklists and helpful links to state agency websites and forms, so that entrepreneurs can follow the steps required to launch or manage their business. This enables new business owners to feel confident that they are satisfying national and state requirements.

Recognizing that compliance on the local level is important as well, this year Atlas Alabama completed landing pages for all 67 counties in Alabama. In addition, Atlas Alabama is finalizing the development of landing pages for all 462 municipalities in the state. Through these landing pages, Atlas Alabama connects entrepreneurs and small business owners directly with the local business license officers, tax officials and chambers of commerce in those localities in which the entrepreneur is interested in operating a business.



# WRAP Addresses Sales Tax Non-Compliance

## *Legislation Creates Standardized Reporting*

Some helpful legislation in 2017 enhanced the ADOR's ability to fight the growing problem of underpayment of sales, income, and tobacco taxes.

Act 2017-294 established the Wholesale to Retail Accountability Program (WRAP) to standardize the previously required reporting of the sale of tobacco products made by tobacco wholesalers to include additional information needed to facilitate ADOR audit activities. The WRAP Act also added a similar requirement for reporting by wholesale distributors of beer and wine of their untaxed sales to licensees to the Sales and Use Tax division.

Using an electronic filing mechanism provided by ADOR, tobacco wholesalers and beer and wine distributors will be required to submit the initial informational report on sales occurring during the month of July 2018 to the department on or before August 20, 2018. Thereafter, monthly informational reports will be due by the 20th day of the month following the sales period. The WRAP Act provides no penalties until January 1, 2019, thereby providing a six-month grace period, and also provides a safe harbor for good faith reporting.

Now codified in Sections 40-23-260, et al. of the Code of Alabama 1975, the WRAP Act further requires financial institutions to file 1099K forms directly with the Alabama Department of Revenue 30 days after the filing of the forms with the IRS, and it requires municipalities to file a report with ADOR of all city business licenses issued on or after October 1, 2019.

The act also called for the creation of the Wholesale and Distributor Reporting

Advisory Group. The advisory group is comprised of industry experts, and representatives from other state agencies and local governments to ensure that affected stakeholders have input into the development and use of the informational reports. The advisory group met throughout the fall of 2017 and currently is in the process of drafting and reviewing rules to govern the information reporting required by the act.

### July 2018

*For sales occurring on these days:*

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### August 2018

*Informational report is due on or before this day:*

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

# Interest Rates

## *By Calendar Quarters*

---

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.

Year	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
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%
2013	3%	3%	3%	3%
2014	3%	3%	3%	3%
2015	3%	3%	3%	3%
2016	3%	4%	4%	4%
2017	4%	4%	4%	4%

# 2017 Revenue Legislation

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The Alabama Department of Revenue 2017 General Summary of State Taxes is available for viewing online. The summary includes legislative synopses of this year's Regular Session of the Alabama Legislature. Prior year issues of the General Summary are also available for viewing.

# Taxpayer Service Centers

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**AUBURN/OPELIKA**  
3300 Skyway Dr.  
Auburn, AL 36830  
Phone (334) 887-9549



**DOTHAN**  
121 Adris Pl.  
Dothan, AL 36303  
Phone (334) 793-5803



**GADSDEN**  
701 Forrest Ave.  
Gadsden, AL 35901  
Phone (256) 547-0554



**HUNTSVILLE**  
4920 Corporate Dr.  
Suite H  
Huntsville, AL 35805  
Phone (256) 837-2319



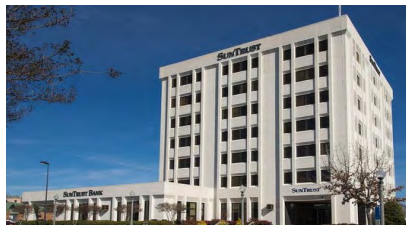
**JEFFERSON/SHELBY**  
2020 Valleydale Rd.  
Suite 208  
Hoover, AL 35244  
Phone (205) 733-2740



**MOBILE**  
851 East I-65 Service Rd. S.  
Suite 100  
Mobile, AL 36606  
Phone (251) 344-4737



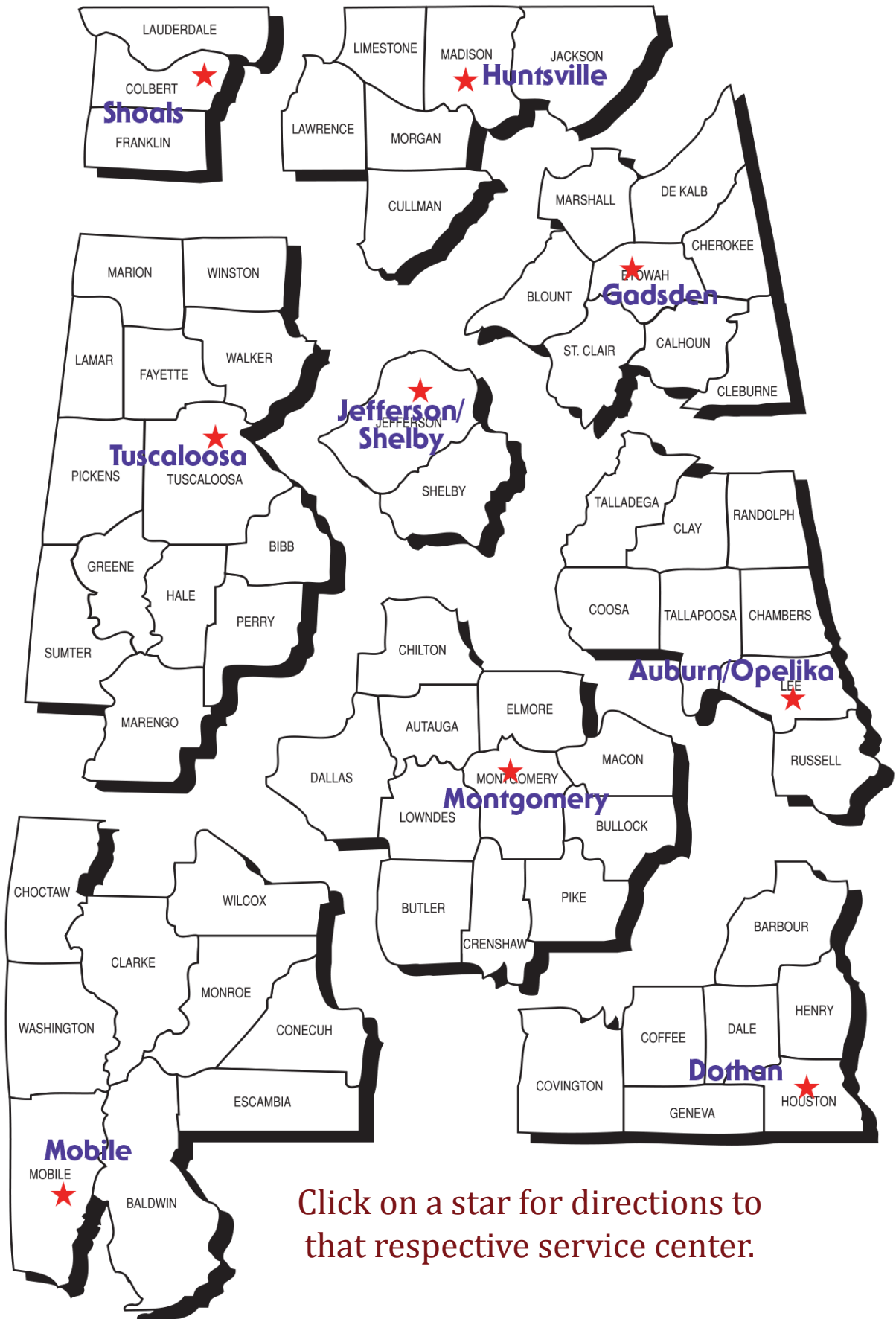
**MONTGOMERY**  
2545 Taylor Rd.  
Montgomery, AL 36117  
Phone (334) 242-2677



**SHOALS**  
201 South Court St.  
Suite 200  
Florence, AL 35630  
Phone (256) 383-4631



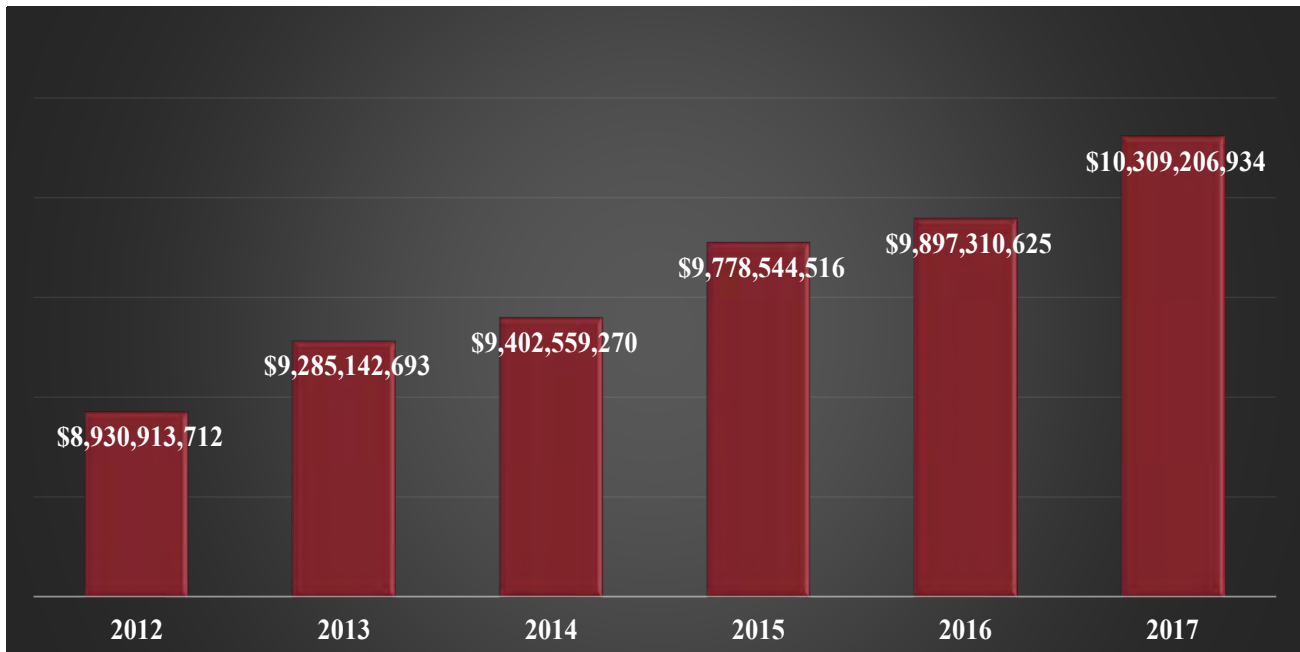
**TUSCALOOSA**  
1434 22nd Ave.  
Tuscaloosa, AL 35401  
Phone (205) 759-2571



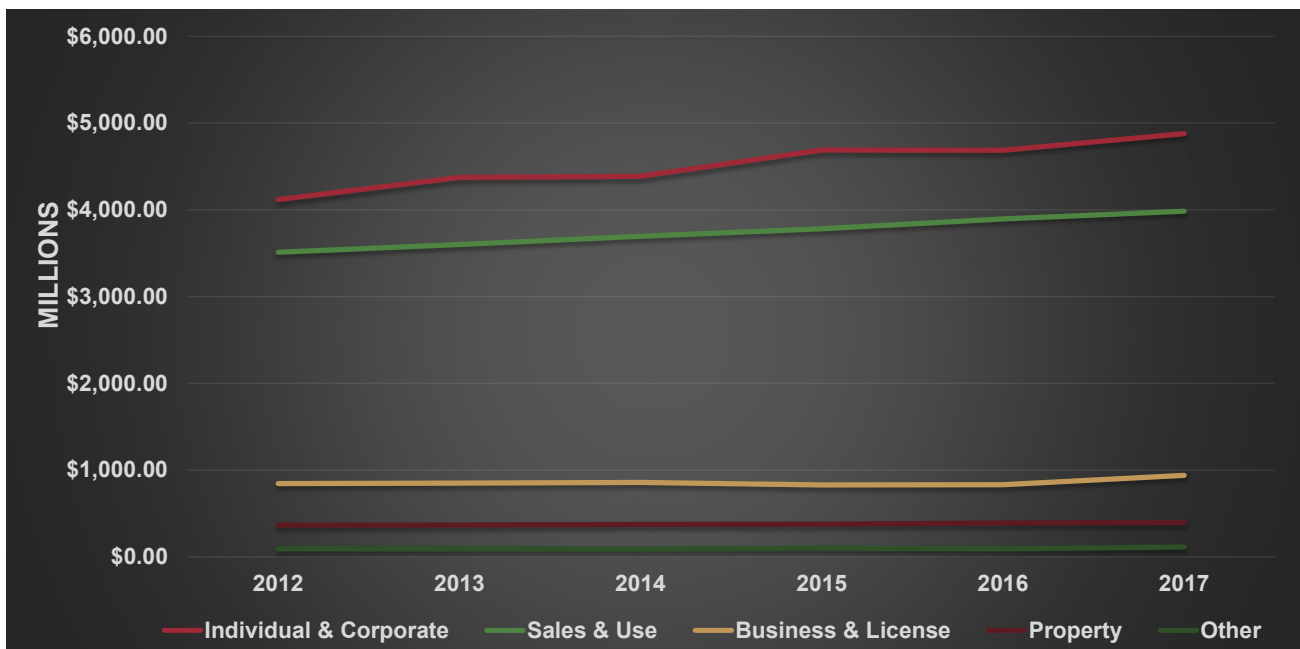
Click on a star for directions to that respective service center.

# Revenue Gross Collections

## FY 2012-2017 Collection Trends



## Tax Division Collection Trends

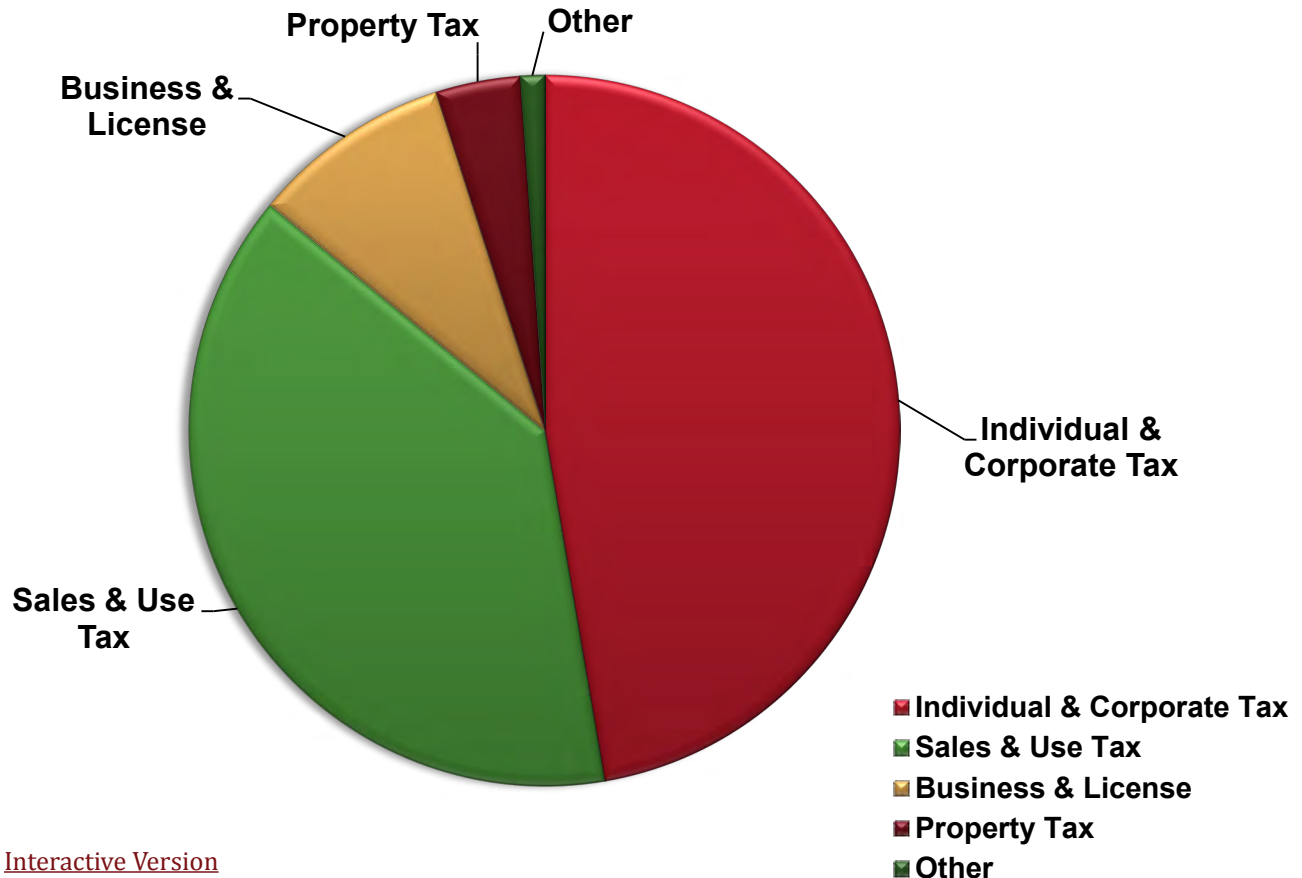


# Revenue Tax Highlights

## Year-End Collections Top \$10.3 Billion

- The Alabama Department of Revenue closed out its 2017 fiscal year with record collections, totaling over \$10.3 billion and marking a milestone in the department's collection history.
- \$9.45 billion of the \$10.3 billion was collected through electronic means.
- Delinquent tax collections also hit a record collection mark of over \$94 million.

## FY 2017 Collections by Division



[Interactive Version](#)

Click on the legend to go directly to the division's section.



# Revenue Abstract

*Fiscal Year: Oct. 1, 2016 - Sept. 30, 2017*

Title of Tax	FYTD	FYTD	%
	2016-17	2015-16	Change
Bulk Storage Withdrawal Fee	38,299,013.13	37,681,750.98	1.64
Business Privilege Tax	150,279,765.67	141,563,457.63	6.16
CMRS Wireless 911 Service Charge	22,096,043.07	19,661,797.17	12.38
Coal Severance (\$.135/Ton)	1,621,862.83	1,269,110.39	27.80
Coal Severance (\$.20/Ton)	2,391,467.05	1,854,730.65	28.94
Coal Severance (Additional)	37,541.59	0.00	100.00
Contractors' Gross Receipts	41,049,063.81	42,972,227.57	(4.48)
Deeds and Assignments	6,944,660.72	6,580,496.65	5.53
Dry Cleaning Registration Fee	356,504.79	275,127.23	29.58
Estate and Inheritance	0.00	0.00	
Financial Institutions Excise	60,237,732.35	56,761,104.16	6.13
Forest Products Severance	6,333,304.73	5,493,578.19	15.29
Freight Line R.R. Equipment	4,749,814.05	4,028,576.95	17.90
Gasoline	437,979,547.23	395,840,727.04	10.65
Gasoline (Aviation & Jet Fuel)	2,084,939.30	1,927,176.71	8.19
Hazardous Waste	1,049,265.62	802,457.38	30.76
Hospital Assessment Fee	265,114,358.15	258,944,672.21	2.38
Hydro-Electric KWH	1,128,343.77	1,211,500.69	(6.86)
IFTA License Tax	11,459,719.96	7,099,297.87	61.42
Income Tax-Corporate	459,875,407.53	416,975,400.79	10.29
Income Tax-Individual	4,206,789,720.89	4,072,002,891.38	3.31
IRP Registration Fees	51,492,099.62	47,906,796.03	7.48
Lodgings	68,991,567.58	64,908,967.34	6.29
Medicaid Nursing Facility	112,023,145.69	112,666,008.95	(0.57)
Medicaid Pharm. Services	1,111,916.69	20,118,232.12	(94.47)
Miscellaneous Tags	217,692.66	200,058.73	8.81
Miscellaneous Taxes*	249,826.21	384,291.73	(34.99)
Mobile Telecom Tax	45,051,693.35	50,447,328.46	(10.70)
Motor Fuels (Diesel)	148,926,932.34	137,024,966.59	8.69
Motor Registration Reinstate Fees	7,600,553.88	3,471,852.73	
Motor Vehicle Title Fees	23,130,358.59	23,041,170.80	0.39
Motor Veh Salv Inspec Fees	1,359,770.00	1,250,662.00	8.72
Oil & Gas Privilege (8%)	33,192,632.28	28,768,244.64	15.38
Oil & Gas Production (2%)	10,938,465.42	9,332,861.16	17.20
Oil Lubricating	1,770,375.77	1,595,014.14	10.99
Oil Wholesale License	8,430,294.20	8,033,067.38	4.94
Pari-Mutuel Pool	1,226,025.16	1,400,662.48	(12.47)
Petroleum Commodities Inspection Fee	50,711,035.52	0.00	100.00
Property Tax**	395,929,538.57	389,170,982.55	1.74
Rental or Leasing	77,498,623.26	77,030,728.60	0.61
Sales	2,276,628,034.81	2,235,671,769.15	1.83
Scrap Tire Environmental Fee	4,123,212.94	4,094,403.55	0.70
Simplified Sellers Use Tax	52,004,128.03	4,365,240.73	
Solid Waste Disposal Fee	6,535,200.03	6,351,829.72	2.89
Store Licenses	572,794.02	580,833.18	(1.38)
Tobacco Cigarette Tax	179,097,156.45	180,971,858.55	(1.04)
Tobacco OTP Tax	9,685,690.87	9,214,101.90	5.12
TVA Electric	87,705,705.96	95,014,160.76	(7.69)
Use	378,254,800.53	361,612,517.74	4.60
Utility Gross Receipts	403,688,945.02	392,320,388.69	2.90
Utility License (2.2%)	151,180,642.70	157,415,543.17	(3.96)
<b>TOTAL</b>	<b>10,309,206,934.39</b>	<b>9,897,310,625.21</b>	<b>4.16</b>

\*Miscellaneous Taxes Collected includes: Auto Dismantler License, Auto Reconditioner & Rebuilder License, Illegal Drugs, Motor Carrier Mileage, and Playing Cards.

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

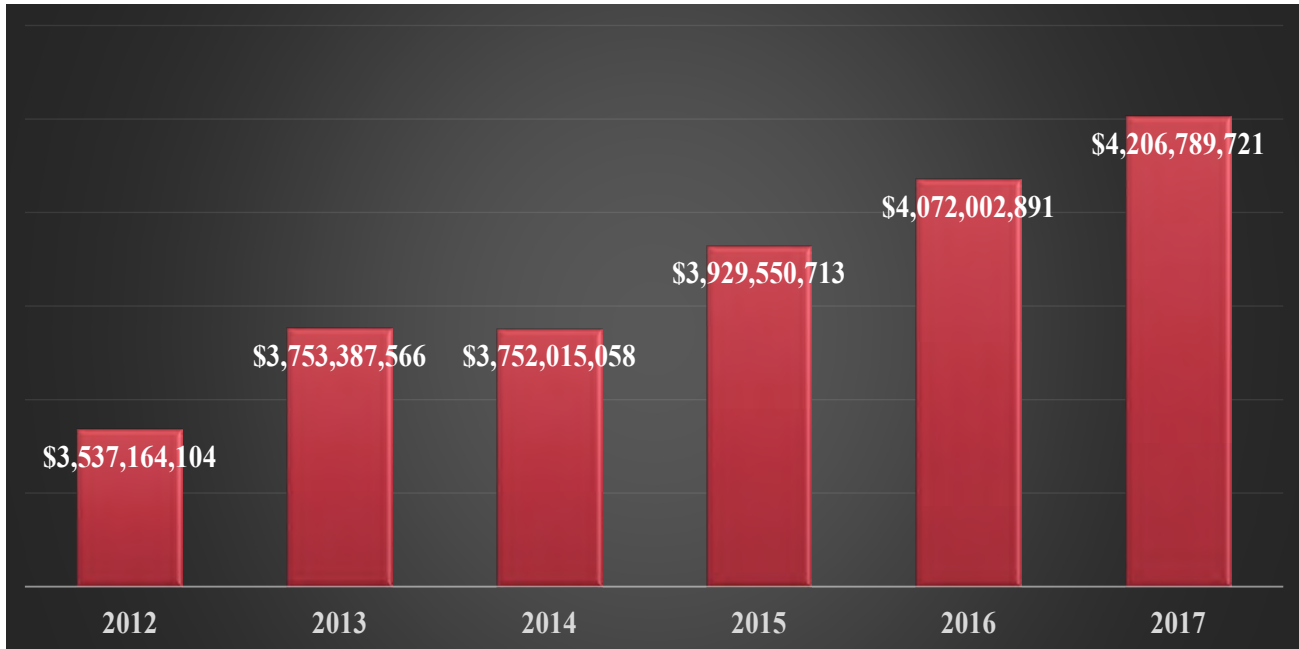


FYTD Refunds 2016-17	FYTD Refunds 2015-16	% Change	FYTD Net 2016-17	FYTD Net 2015-16	% Change
167,123.45	181,790.53	(8.07)	38,131,889.68	37,499,960.45	1.69
16,710,296.09	19,341,690.36	(13.60)	133,569,469.58	122,221,767.27	9.28
1,057.03	150.36		22,094,986.04	19,661,646.81	12.38
0.00	0.00		1,621,862.83	1,269,110.39	27.80
0.00	0.00		2,391,467.05	1,854,730.65	28.94
0.00	0.00	0.00	37,541.59	0.00	100.00
858.67	48,026.44	(98.21)	41,048,205.14	42,924,201.13	(4.37)
656,595.82	621,971.45	5.57	6,288,064.90	5,958,525.20	5.53
0.00	0.00		356,504.79	275,127.23	29.58
0.00	0.00		0.00	0.00	
14,300,963.32	12,585,330.83	13.63	45,936,769.03	44,175,773.33	3.99
9,742.59	2,136.08		6,323,562.14	5,491,442.11	15.15
0.00	0.00		4,749,814.05	4,028,576.95	17.90
7,511,154.87	6,705,997.49	12.01	430,468,392.36	389,134,729.55	10.62
338,855.17	380,037.84	(10.84)	1,746,084.13	1,547,138.87	12.86
0.00	0.00		1,049,265.62	802,457.38	30.76
368,316.30	0.00	100.00	264,746,041.85	258,944,672.21	2.24
0.00	0.00		1,128,343.77	1,211,500.69	(6.86)
0.00	0.00		11,459,719.96	7,099,297.87	61.42
78,154,605.11	84,470,852.26	(7.48)	381,720,802.42	332,504,548.53	14.80
582,246,928.36	579,098,369.42	0.54	3,624,542,792.53	3,492,904,521.96	3.77
10.67	60,020.76	(99.98)	51,492,088.95	47,846,775.27	7.62
17,838.38	26,598.65	(32.94)	68,973,729.20	64,882,368.69	6.31
176,338.16	139,579.47	26.34	111,846,807.53	112,526,429.48	(0.60)
0.00	25,192.80	(100.00)	1,111,916.69	20,093,039.32	(94.47)
352.00	0.00	100.00	217,340.66	200,058.73	8.64
2,316.75	3,001.08	(22.80)	247,509.46	381,290.65	(35.09)
352.34	0.00	100.00	45,051,341.01	50,447,328.46	(10.70)
11,173,799.07	8,042,929.68	38.93	137,753,133.27	128,982,036.91	6.80
1,377.00	1,224.00	12.50	7,599,176.88	3,470,628.73	
285.00	388.00	(26.55)	23,130,073.59	23,040,782.80	0.39
0.00	0.00		1,359,770.00	1,250,662.00	8.72
0.00	69,946.39	(100.00)	33,192,632.28	28,698,298.25	15.66
0.00	24,278.66	(100.00)	10,938,465.42	9,308,582.50	17.51
14,150.55	10,826.83	30.70	1,756,225.22	1,584,187.31	10.86
47,099.37	5,722.36		8,383,194.83	8,027,345.02	4.43
0.00	0.00		1,226,025.16	1,400,662.48	(12.47)
1,589.65	0.00	100.00	50,709,445.87	0.00	100.00
0.00	0.00		395,929,538.57	389,170,982.55	1.74
201,079.37	396,257.63	(49.26)	77,297,543.89	76,634,470.97	0.87
2,713,015.44	2,970,954.78	(8.68)	2,273,915,019.37	2,232,700,814.37	1.85
9,870.99	142.32		4,113,341.95	4,094,261.23	0.47
65.57	0.00	100.00	52,004,062.46	4,365,240.73	
0.00	0.00		6,535,200.03	6,351,829.72	2.89
0.49	0.00	100.00	572,793.53	580,833.18	(1.38)
550,061.27	671,818.04	(18.12)	178,547,095.18	180,300,040.51	(0.97)
24,001.71	33,797.94	(28.98)	9,661,689.16	9,180,303.96	5.24
0.00	0.00		87,705,705.96	95,014,160.76	(7.69)
5,401,228.24	2,456,321.04		372,853,572.29	359,156,196.70	3.81
810,015.49	782,672.08	3.49	402,878,929.53	391,537,716.61	2.90
15,580.90	0.00	100.00	151,165,061.80	157,415,543.17	(3.97)
<b>721,626,925.19</b>	<b>719,158,025.57</b>	<b>0.34</b>	<b>9,587,580,009.20</b>	<b>9,178,152,599.64</b>	<b>4.46</b>

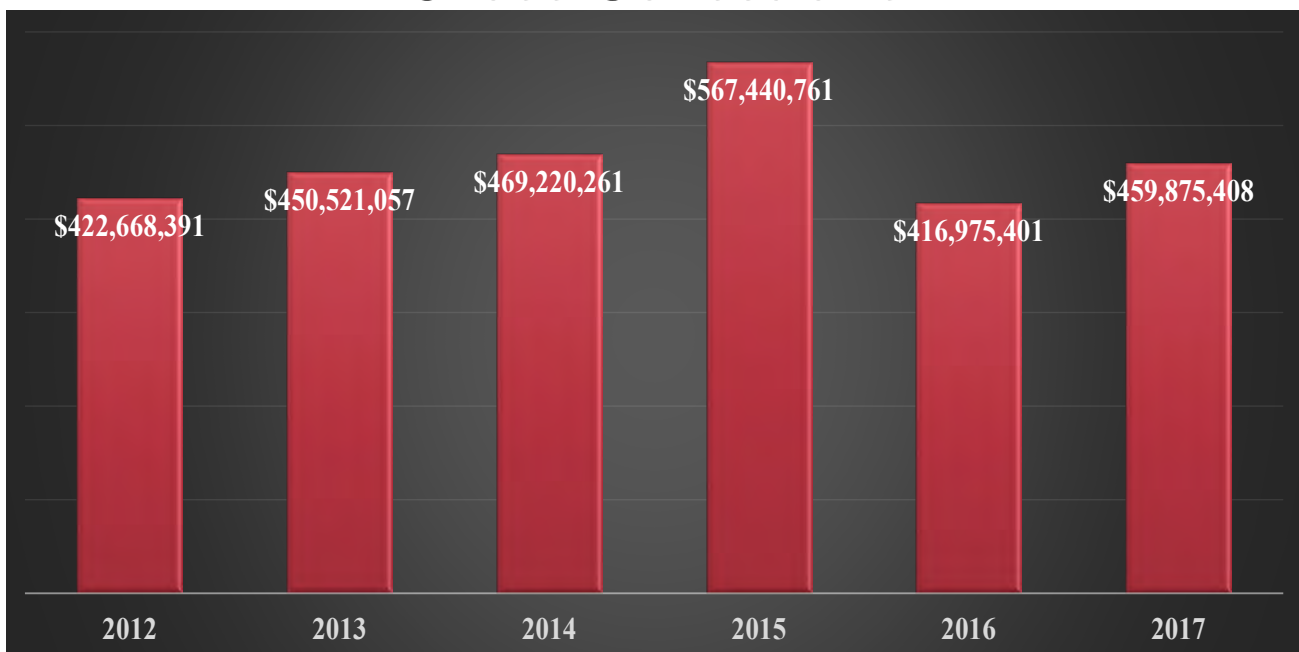
# Individual & Corporate Tax Division

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## Individual Income Tax Gross Collections



## Corporate Income Tax Gross Collections



# Individual & Corporate Tax Facts

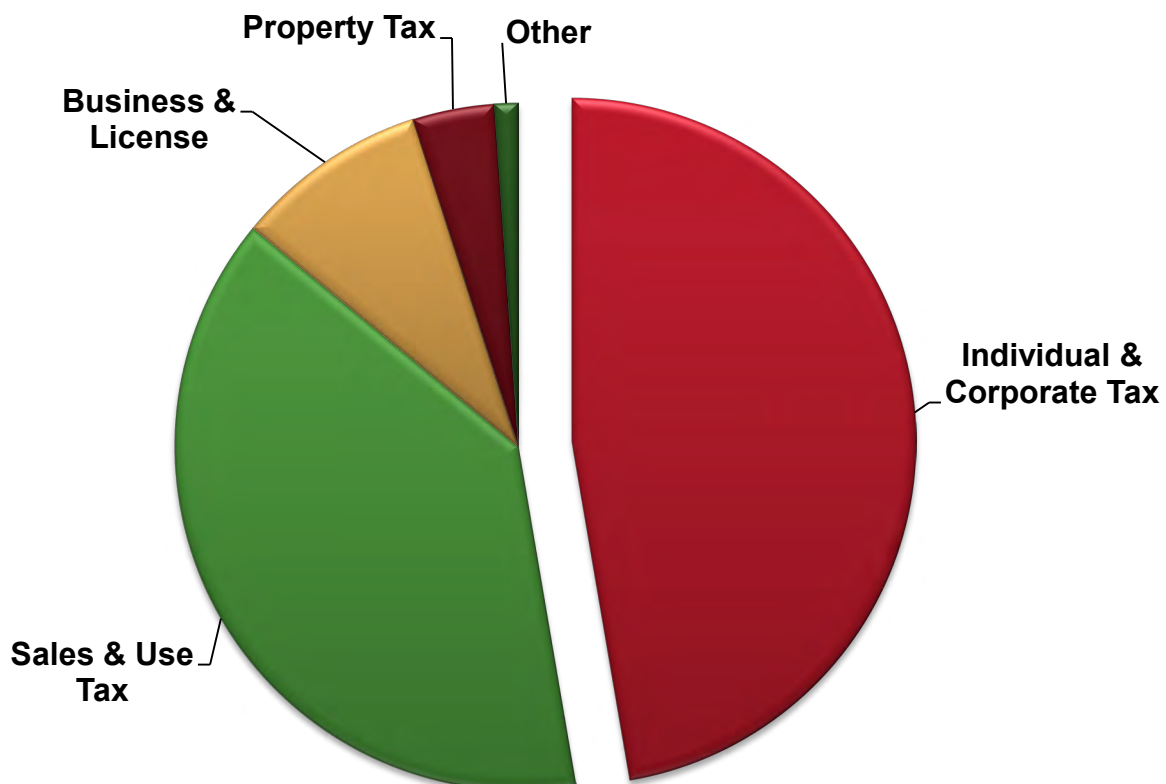
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## Return Processing and Review Activities

- For fiscal year ending September 30, 2017, the Individual Tax Section processed 3,316,997 returns and adjusted 225,688 returns, resulting in additional revenues of \$211,704,992.
- Our Individual Non-filer program identified 11,242 non-filers, resulting in additional revenues of \$189,437,765. This program resulted in the entry of 272,364 preliminary assessments totaling \$217,564,775 and 355,895 final assessments totaling \$218,439,755.
- Total collections, less refunds, totaled \$4,185,769,833.

## Field Audit and Assessment Activities

- For fiscal year ending September 30, 2017, 5,165 field audits were completed, totaling \$88,373,570 in audit production. The division entered 6,526 preliminary assessments totaling \$79,717,109 and 6368 final assessments totaling \$21,793,244.
- Field Audit and Assessment collections totaled \$16,661,200, with additional audit assessments collected through the Treasury Offset Program of \$2,082,660.



# Income Tax Collections

	FY 2014	FY 2015	FY 2016	FY 2017
Individual Paid on Estimates	\$254,379,015.26	\$276,563,458.10	\$286,870,897.93	\$284,541,328.04
Withholding	\$2,964,079,131.49	\$3,084,124,100.86	\$3,182,290,680.11	\$3,314,080,974.96
Pass-Through	\$152,087,202.46	\$129,377,853.43	\$157,336,378.67	\$160,842,547.61
Collected as Additional Tax Due	\$381,469,709.13	\$439,485,300.23	\$445,504,934.67	\$447,324,870.28
<b>Total Individual Gross</b>	<b>\$3,752,015,058.34</b>	<b>\$3,929,550,712.62</b>	<b>\$4,072,002,891.38</b>	<b>\$4,206,789,720.89</b>
<b>Total Corporate Gross</b>	<b>\$469,220,261.16</b>	<b>\$567,440,761.21</b>	<b>\$416,975,400.79</b>	<b>\$459,875,407.53</b>
<b>Total Gross Income Tax Collections</b>	<b>\$4,221,235,319.50</b>	<b>\$4,496,991,473.83</b>	<b>\$4,488,978,292.17</b>	<b>\$4,666,665,128.42</b>

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
2014	1,107,755	\$545,431,933	\$91,407,983	\$636,839,916
2015	1,181,436	\$592,963,468	\$75,868,623	\$668,832,091
2016	1,123,484	\$579,098,369	\$84,470,852	\$663,569,221
2017	1,102,244	\$582,246,928	\$78,154,605	\$660,401,533

\*Total number of refunds totals are detailed as follows:

	FY 2014	FY 2015	FY 2016	FY 2017
Individual Refunds	1,104,719	1,177,756	1,119,943	1,099,800
Corporate Refunds	3,036	3,680	3,541	2,444
<b>Total No. of Refunds*</b>	<b>1,107,755</b>	<b>1,181,436</b>	<b>1,123,484</b>	<b>1,102,244</b>

## Return Data

Individual Returns Filed	1,868,286
Number Filed Electronically (E40 & 40NR)	1,629,441
Number of Joint	809,934
Number with Paid Preparer Signature	1,566,514
Adjusted Gross Income	\$88,549,504,182.83
Number of Returns Itemizing Deductions	1,150,392
Total Alabama Tax Liability Shown on Returns	\$3,004,094,752.00
Number of Returns with Tax Due at Time of Filing	504,449
Amount of Tax Due	\$256,426,404.00
Number of returns Showing Overpayments	1,208,597
Amount of Overpayments	\$604,466,586.00
Number of Zero Balance Returns	163,637

## Consumer Use Tax Collections

Tax Year	# Reporting Use Tax	Use Tax Collected
2000 <sup>1</sup>	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	8,002	\$385,937
2009	10,072	\$482,841
2010	21,175	\$833,986
2011	21,148	\$863,479
2012	23,971	\$976,832
2013	36,768	\$1,493,417
2014	39,424	\$1,729,945
2015	39,075	\$1,920,316
2016 <sup>2</sup>	32,391	\$1,523,277

<sup>1</sup> As a convenience to the taxpayer, beginning in Tax Year 2000, ADOR provided a reporting mechanism on the Individual Income Tax Return form for the taxpayer to report consumer use tax on items bought on which the out-of-state seller did not collect sales tax.

<sup>2</sup> As of October 20, 2017.

# Voluntary Checkoff Contributions

## FY 2017 Contributions

Organization	Number Of Donors	Total Contributions
Alabama Aging Program	1,014	\$14,323
Alabama Arts Development Fund	838	\$9,920
Alabama Nongame Wildlife Program	970	\$12,470
Child Abuse Trust Fund	1,801	\$29,783
Alabama Veterans' Program	1,597	\$30,976
Alabama Indian Children's Scholarship Fund	0	\$0
Penny Trust Fund	0	\$0
Foster Care Trust Fund	1,042	\$17,565
Mental Health Consumers of Alabama	1,168	\$17,400
Neighbors Helping Neighbors Fund	0	\$0
Breast & Cervical Cancer Research Program	1,081	\$14,924
4-H Clubs	0	\$0
Organ Center Donor Awareness Fund	0	\$0
National Guard Foundation, Inc., Fund	0	\$0
University of South Alabama Mitchell Cancer Institute Fund	1,187	\$18,870
Alternative Fuel Research Fund	0	\$0
Alabama Military Support Foundation	771	\$9,486
Alabama Veterinary Medical Foundation Spay/Neuter Program	753	\$11,277
Alabama State Historic Preservation Fund	546	\$4,757
Alabama Firefighters Annuity and Benefit Fund	624	\$7,001
Victims of Violence Assistance	715	\$6,780
Alabama Association of Rescue Squads	446	\$3,919
Archives Services Fund	264	\$1,504
USS Alabama Battleship Commission	507	\$5,273
Children First Trust Fund	804	\$10,737
<b>Total</b>	<b>16,128</b>	<b>\$226,965</b>

Note: Checkoff donations yielding less than \$7,500 annually for three consecutive tax years will be repealed. Section 40-18-140(c), Code of Alabama 1975; Act 2006-503.

## FY 2017 Political Contributions

	Contributions	\$ Amount
Republican	6,510	\$9,192
Democratic	5,839	\$7,253
<b>Total</b>	<b>12,152</b>	<b>\$16,445</b>

Note: Taxpayers filing Alabama individual income tax returns during fiscal year 2017 designated the amounts shown as contributions to the Alabama political parties. See Section 17-16-2, Code of Alabama 1975, for the definition of political parties.

# Voluntary Checkoffs Available on Alabama Returns

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## **Alabama Aging Program**

Provides nutrition programs and purchases supplies and equipment for senior citizens' programs. (Available tax year 1984.)

## **Alabama Arts Development Fund**

Provides grants to tax exempt organizations or associations to encourage development of quality arts activities or cultural facilities in local areas. (Available tax year 1982.)

## **Alabama Nongame Wildlife Program**

A program under the jurisdiction of the Game and Fish Division of the Department of Conservation which provides management of such nongame wildlife. (Available tax year 1982.)

## **Child Abuse Trust Fund**

Finances various programs across the state aimed at the prevention of child abuse and neglect. (Available tax year 1983.)

## **Alabama Veterans' Program**

Provides supportive assistance through nursing and related health care for Alabama ailing and aged veterans of the armed forces who have need of special nursing and related health care services. (Available tax year 1989.)

## **Alabama Indian Children's Scholarship Fund**

Contributions made to the Alabama Indian Affairs Commission to provide educational scholarships. (Available tax year 1990.)

## **Penny Trust Fund**

Proceeds from this permanent trust fund are used to promote public health initiatives and health-related public school programs. (Available tax year 2000.)

## **Foster Care Trust Fund**

Provides educational, athletic, artistic, and special occasion opportunities to Alabama's foster children. (Available tax year 1992.)

## **Mental Health Consumers of Alabama**

A nonprofit organization dedicated to the eradication of mental illness and to the improvement of the quality of life of those whose lives are affected by these diseases. Funds help provide unconditional support to persons experiencing mental pain and those struggling toward recovery. (Available tax year 1997.)

## **Neighbors Helping Neighbors Fund**

Funds provide for a state low-income weatherization program to supplement federal funds for state income-tax filers. (Available tax year 1996.)

## **Breast and Cervical Cancer Research Program at UAB Comprehensive Cancer Center**

Provides donations to help in the fight against breast and cervical cancer. (Available tax year 2001.)

## **4-H Clubs**

One hundred percent of the money raised is used to support youth education and development in all 67 Alabama counties. (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.)

**Alternative Fuel Research Fund**  
Promotes, develops and raises awareness about alternative fuels. (Available tax year 2007.)

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

**Alabama Veterinary Medical Foundation Spay/Neuter Program**  
Provides assistance to low income residents to spay or neuter their dogs or cats. (Available tax year 2012.)

**Alabama State Historic Preservation Fund**  
Used by the Alabama Historical Commission to pay the costs of the maintenance, acquisitions, preservation and operations of its acquisitions. (Available tax year 2013.)

**Alabama Firefighters Annuity and Benefit Fund**  
Provides funds used to provide retirement, disability and death benefits to firefighters who are registered with this fund. (Available tax year 2012.)

**Victims of Violence Assistance**  
Fund provides services and aid to victims of crime. (Available tax year 2012.)

**Alabama Association of Rescue Squads**  
Funds provide for training to member rescue squads and inspections to insure that member's equipment and buildings meet standards. (Available tax year 2012.)

**Archives Services Fund**  
Provides funds to help pay the cost of providing services for maintaining historical records. (Available tax year 2013.)

**USS Alabama Battleship Commission**  
Funds provide for the preservation of the USS Alabama Battleship Memorial Park for future generations and to memorialize our Veterans of all branches of the US Armed Services. (Available tax year 2016.)

**Children First Trust Fund**  
This fund ensures that all of Alabama's children are prepared for school success and lifelong learning through voluntary, diverse, high-quality early childhood programs. (Available tax year 2016.)



# 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.

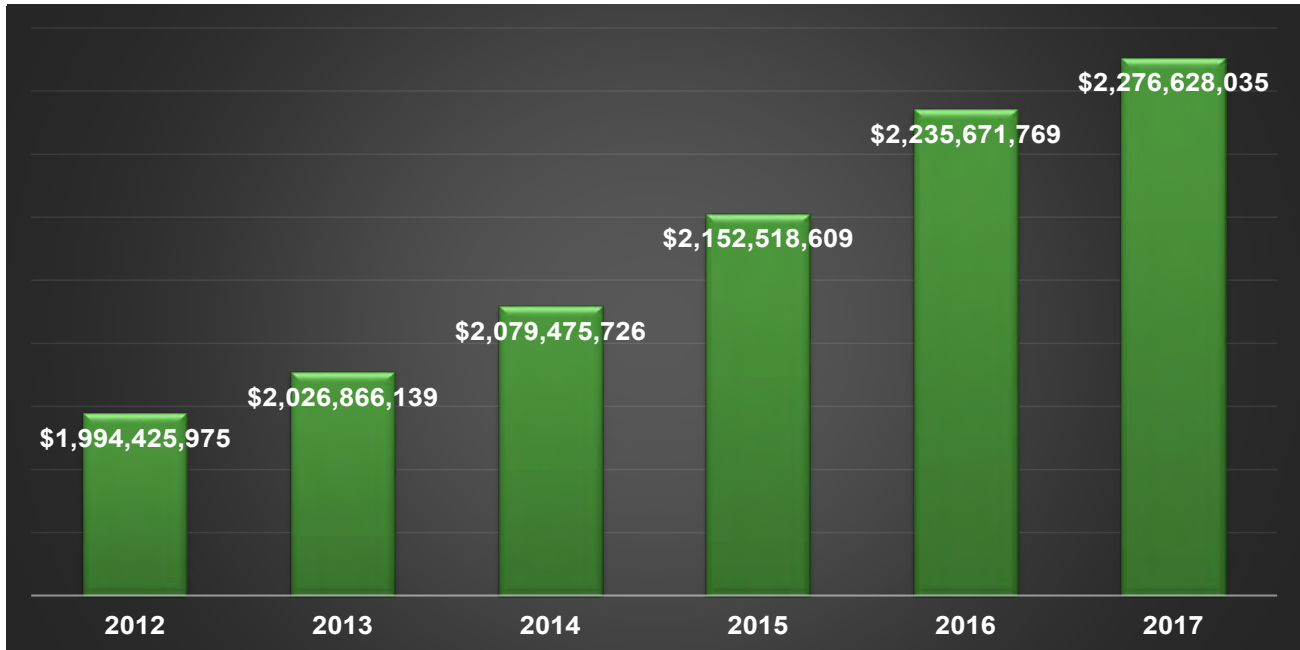
The distribution formula for the FIET is based upon the following percentages of net collections: State General Fund, 25 percent; Alabama cities of origin, 50 percent; and Alabama counties of origin, 25 percent.

<b>FIET Net Distribution</b>				
	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
State General Fund	\$16,050,710.48	\$20,996,430.29	\$22,246,274.15	\$27,633,823.41
Cities	\$10,354,020.01	\$11,394,059.47	\$13,910,696.10	\$15,194,987.91
Counties	\$5,484,843.77	\$5,881,831.47	\$7,147,597.26	\$7,820,516.86
<b>TOTAL</b>	<b>\$31,889,574.26</b>	<b>\$38,272,321.23</b>	<b>\$43,304,567.51</b>	<b>\$50,649,328.18</b>

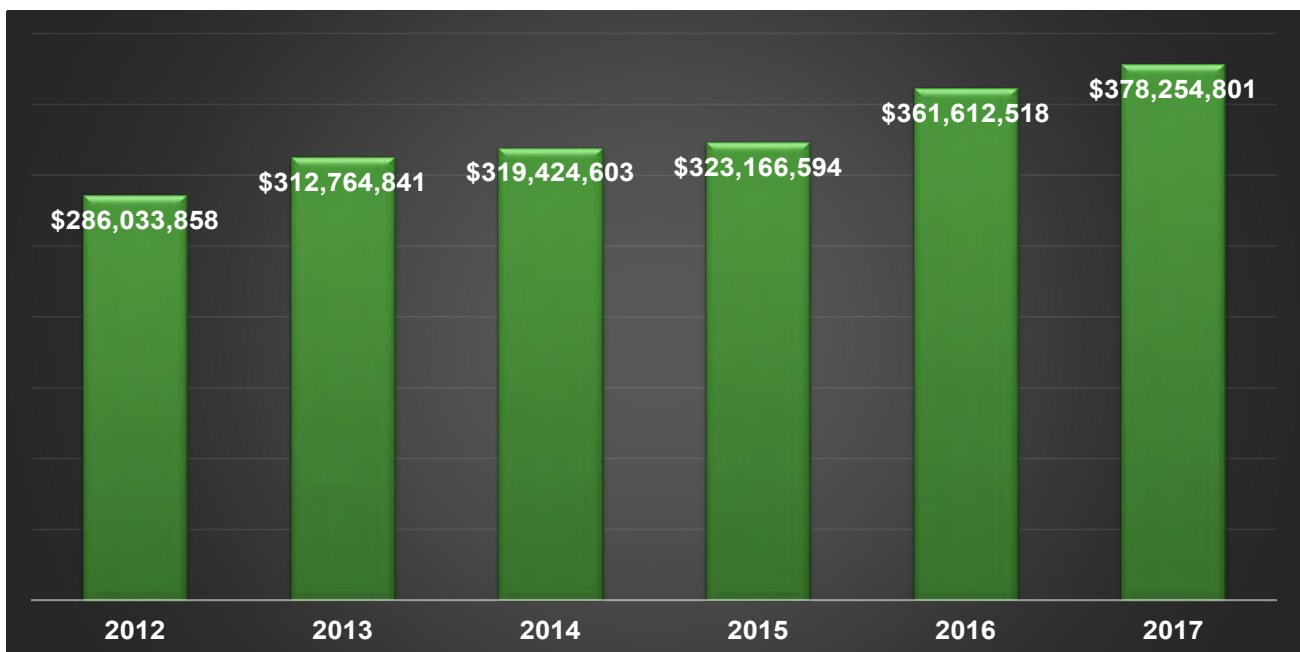
Note: Act 1999-664 increased the tax rate to 6.5 percent for all tax years beginning after December 31, 2000; and provided that all revenue generated from the increased tax rate be deposited to the State General Fund. The rate increase was contingent upon the ratification of the constitutional amendment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

# Sales & Use Tax Division

## Sales Tax Collections



## Use Tax Collections



# Sales & Use Tax Facts

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## Tax Administration

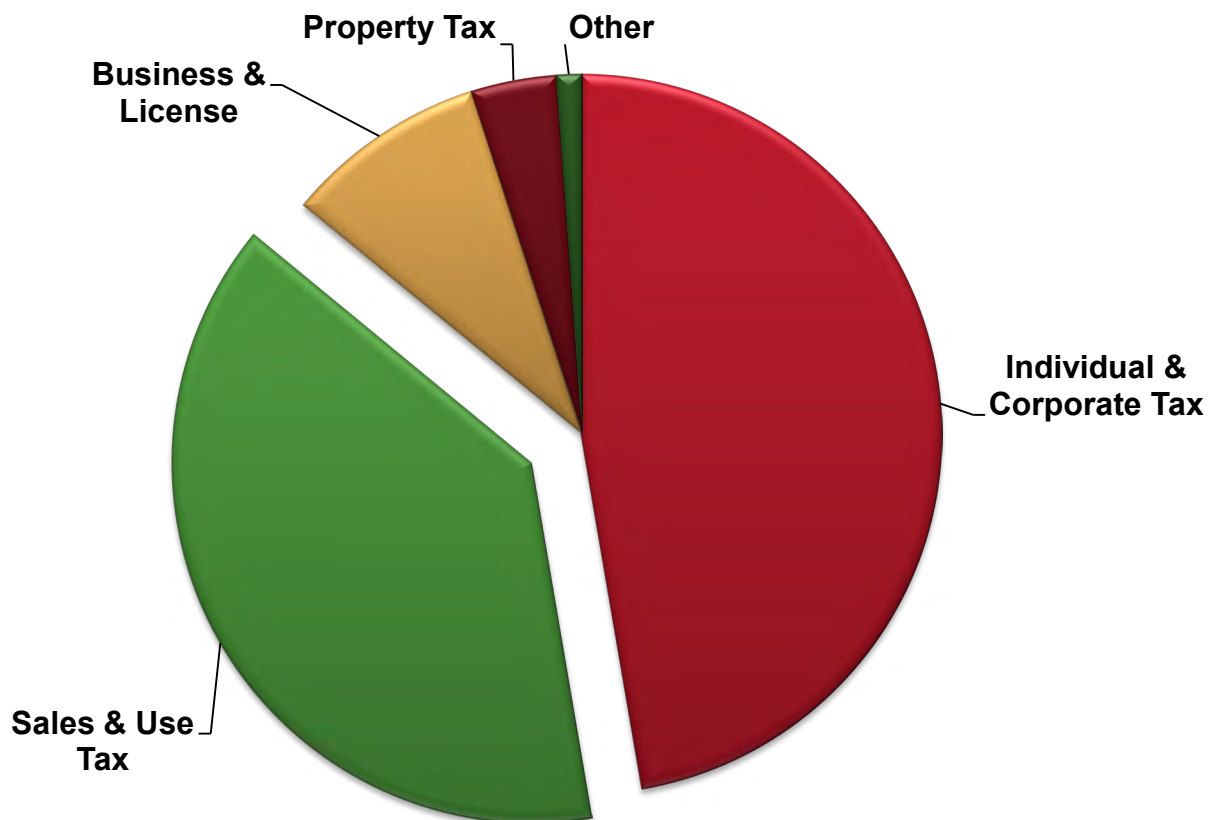
- Collects 207 local sales, use, rental, and lodgings taxes for 161 localities.
- As of September 30, 2017, there were 136 active participants in the Simplified Sellers Use Tax Program.

## Field Operations

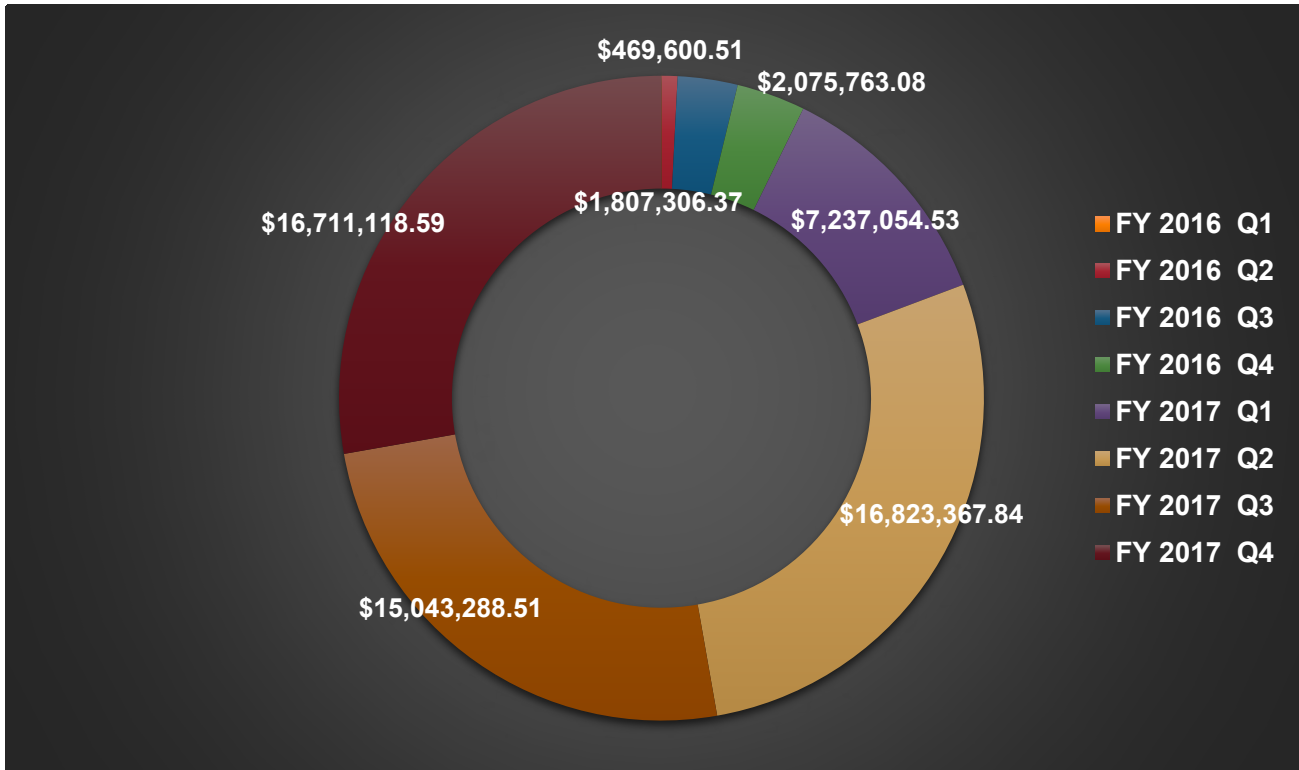
- During fiscal year 2017 the Sales and Use Tax Division conducted 2,852 audits.
- Audit collections, refund reductions, delinquents, license amounts, and assessments totaled \$56,176,423.00.

## Assessments

- During fiscal year 2017 the division entered 25,135 preliminary assessments totaling \$38,469,541.97 and 6,506 final assessments totaling \$15,162,017.14.
- The Sales and Use Tax Division collected \$4,393,522.60 in payments for both preliminary and final assessments during FY 2017.

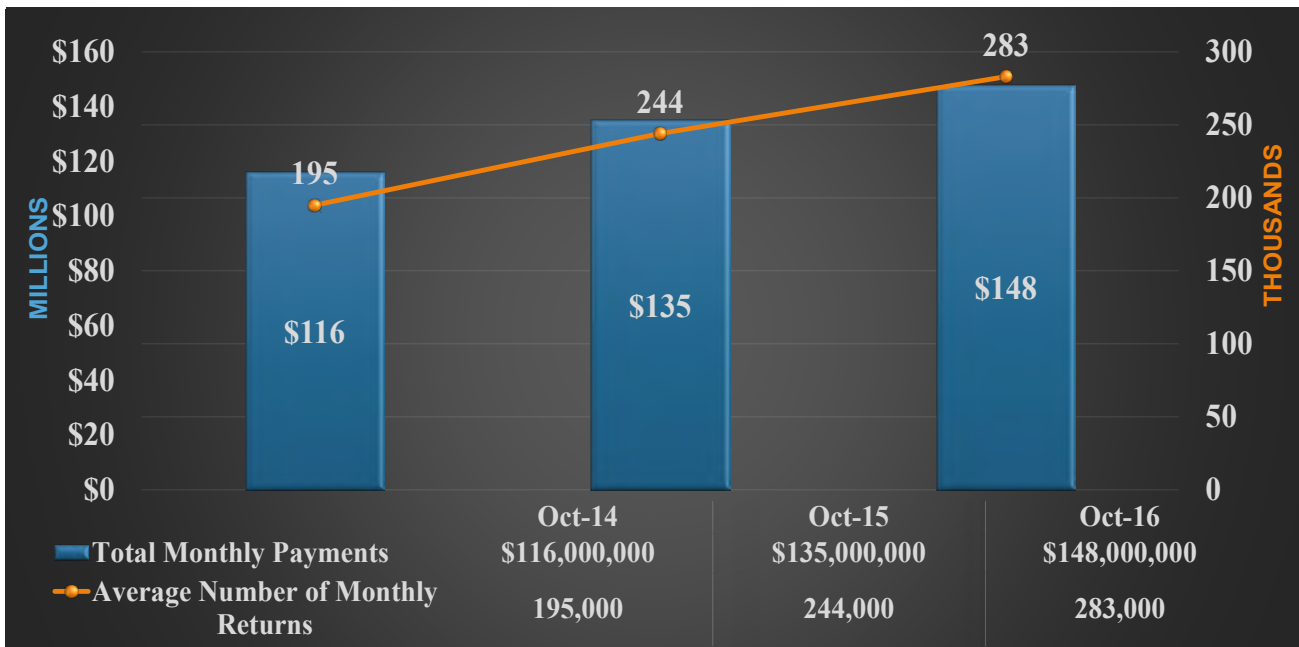


# Simplified Sellers Use Tax Program Total Collections by Fiscal Quarter



For more information go to [page 52](#).

## ONE SPOT Statistics



# State Sales Tax Collections by County

County	FY 2014	FY 2015	FY 2016	FY 2017
Autauga	\$6,092,191.14	\$6,549,807.70	\$6,562,871.52	\$8,057,609.00
Baldwin	\$57,945,513.35	\$62,224,139.41	\$65,741,712.00	\$69,902,036.45
Barbour	\$2,854,422.68	\$2,949,149.13	\$2,810,766.11	\$2,646,574.99
Bibb	\$1,873,342.69	\$1,902,143.70	\$1,800,568.19	\$1,778,705.98
Blount	\$13,236,917.29	\$13,554,499.49	\$13,364,828.13	\$13,281,660.33
Bullock	\$729,188.12	\$741,537.12	\$754,535.93	\$845,090.81
Butler	\$2,364,272.88	\$2,685,624.63	\$2,456,260.27	\$2,466,630.65
Calhoun	\$31,187,543.29	\$31,019,705.95	\$30,504,333.09	\$31,335,375.37
Chambers	\$6,439,997.29	\$5,899,676.95	\$4,258,277.41	\$4,568,132.65
Cherokee	\$2,871,512.57	\$2,894,019.11	\$2,592,109.06	\$2,616,721.40
Chilton	\$8,215,437.62	\$8,648,655.83	\$8,202,604.61	\$8,675,221.05
Choctaw	\$2,250,320.20	\$2,307,535.07	\$2,109,160.04	\$1,977,451.78
Clarke	\$7,069,238.46	\$7,638,851.71	\$7,436,721.48	\$7,439,945.39
Clay	\$1,578,099.90	\$1,645,343.86	\$1,508,279.41	\$1,617,163.23
Cleburne	\$3,126,114.75	\$3,146,138.01	\$3,273,749.83	\$3,737,515.24
Coffee	\$9,213,858.08	\$10,287,278.85	\$11,376,632.53	\$11,996,125.03
Colbert	\$18,515,588.92	\$19,496,129.58	\$19,694,231.97	\$19,135,687.97
Conecuh	\$1,563,922.51	\$1,776,851.69	\$1,717,644.74	\$1,679,804.28
Coosa	\$722,159.77	\$696,882.72	\$693,415.24	\$708,378.92
Covington	\$8,376,776.04	\$8,946,710.15	\$9,187,579.90	\$9,076,813.49
Crenshaw	\$1,954,046.07	\$2,111,968.73	\$1,957,578.42	\$1,860,586.24
Cullman	\$59,473,639.32	\$62,705,956.99	\$65,382,489.69	\$68,710,585.02
Dale	\$7,103,424.98	\$7,302,651.83	\$6,509,810.13	\$6,773,064.40
Dallas	\$4,927,639.27	\$5,017,888.44	\$4,660,838.51	\$4,721,825.45
DeKalb	\$11,515,209.99	\$12,471,616.43	\$12,542,880.49	\$12,443,557.75
Elmore	\$11,727,479.08	\$12,098,544.41	\$11,996,407.31	\$11,664,075.30
Escambia	\$9,428,516.31	\$10,663,712.50	\$10,948,234.18	\$10,319,461.22
Etowah	\$16,415,663.53	\$17,470,216.33	\$18,010,019.95	\$18,271,981.49
Fayette	\$2,411,476.59	\$2,376,434.76	\$2,374,155.09	\$2,638,349.78
Franklin	\$3,426,060.44	\$3,562,594.32	\$3,453,465.18	\$3,479,114.44
Geneva	\$7,297,517.28	\$7,160,110.55	\$7,198,107.17	\$7,150,991.08
Greene	\$918,182.07	\$890,605.99	\$866,636.82	\$706,013.11
Hale	\$1,256,887.21	\$1,330,541.72	\$1,365,477.78	\$1,365,019.04
Henry	\$2,966,643.50	\$3,159,828.32	\$3,338,780.80	\$3,195,604.76
Houston	\$35,934,489.14	\$37,487,374.99	\$39,783,778.11	\$42,067,948.88
Jackson	\$6,897,640.98	\$7,468,499.94	\$7,380,527.42	\$7,307,174.94

# State Sales Tax Collections by County

County	FY 2014	FY 2015	FY 2016	FY 2017
Jefferson	\$311,588,996.39	\$327,215,377.48	\$339,681,475.16	\$337,732,619.97
Lamar	\$1,970,274.70	\$1,943,206.87	\$1,762,664.04	\$1,730,066.41
Lauderdale	\$25,795,018.21	\$26,478,659.57	\$28,673,512.72	\$29,457,536.99
Lawrence	\$2,198,583.62	\$2,233,742.98	\$2,087,871.81	\$2,130,898.87
Lee	\$33,839,454.53	\$35,553,407.21	\$36,510,638.95	\$36,508,621.92
Limestone	\$18,290,067.68	\$18,780,386.66	\$20,189,784.78	\$20,499,236.99
Lowndes	\$1,031,852.86	\$1,136,202.10	\$1,055,207.59	\$1,056,239.58
Macon	\$1,889,922.90	\$2,075,975.32	\$2,265,911.97	\$2,053,724.28
Madison	\$115,884,608.28	\$120,313,093.68	\$125,643,466.91	\$130,081,597.34
Marengo	\$2,438,299.32	\$2,543,099.03	\$2,579,987.37	\$2,643,845.84
Marion	\$4,122,048.99	\$4,419,368.90	\$4,686,028.96	\$4,635,542.71
Marshall	\$23,237,378.97	\$24,587,170.60	\$25,176,899.25	\$25,555,903.64
Mobile	\$136,880,430.66	\$142,449,163.28	\$144,778,146.46	\$144,555,488.73
Monroe	\$4,379,441.42	\$5,299,834.87	\$5,259,619.68	\$4,738,469.51
Montgomery	\$80,024,513.41	\$85,476,975.72	\$88,588,817.45	\$90,658,577.86
Morgan	\$28,988,298.95	\$29,421,997.59	\$28,358,472.00	\$29,671,563.12
Perry	\$728,082.91	\$740,462.73	\$676,825.95	\$705,852.54
Pickens	\$1,804,328.39	\$1,790,435.93	\$1,652,400.55	\$1,465,747.81
Pike	\$10,447,470.00	\$11,388,837.60	\$6,302,876.00	\$6,182,643.93
Randolph	\$3,422,121.39	\$3,519,466.29	\$3,276,029.28	\$3,300,983.23
Russell	\$12,087,450.00	\$12,255,998.03	\$11,691,275.24	\$11,603,952.16
St. Clair	\$7,702,089.60	\$8,127,081.61	\$8,267,399.83	\$8,046,435.35
Shelby	\$68,652,388.99	\$74,475,398.21	\$78,182,697.33	\$78,889,997.48
Sumter	\$1,728,681.58	\$1,785,544.05	\$1,604,341.93	\$1,627,871.99
Talladega	\$14,274,035.88	\$14,756,652.75	\$14,750,528.41	\$15,623,569.11
Tallapoosa	\$7,079,325.77	\$7,818,465.99	\$8,501,384.85	\$8,946,675.84
Tuscaloosa	\$57,582,469.20	\$61,557,392.55	\$59,338,516.16	\$60,117,226.07
Walker	\$17,960,523.58	\$17,741,081.72	\$16,708,800.27	\$15,990,762.54
Washington	\$3,235,435.76	\$3,520,106.61	\$3,037,026.21	\$2,826,225.88
Wilcox	\$1,138,096.97	\$1,132,817.83	\$1,150,338.28	\$1,195,935.41
Winston	\$8,735,226.74	\$8,665,462.87	\$8,017,692.34	\$7,927,937.22
Out-of-State	\$683,627,626.35	\$703,382,609.62	\$726,918,930.58	\$732,242,834.54
Sec. of State				\$2,418.83
<b>TOTAL</b>	<b>\$2,062,645,477.31</b>	<b>\$2,150,874,703.16</b>	<b>\$2,201,191,036.82</b>	<b>\$2,226,625,000.60</b>

Note: Tax collections currently attributed to the Secretary of State will be redesignated by county as additional information becomes available.

# State Use Tax Collections by County

County	FY 2014	FY 2015	FY 2016	FY 2017
Autauga	\$398,426.40	\$464,452.99	\$485,056.25	\$392,735.59
Baldwin	\$1,532,096.00	\$1,709,471.00	\$1,904,831.89	\$2,191,781.26
Barbour	\$267,679.39	\$192,041.29	\$229,100.87	\$224,523.64
Bibb	\$101,617.65	\$81,239.61	\$98,310.58	\$75,347.50
Blount	\$194,054.45	\$134,377.32	\$113,548.41	\$99,970.05
Bullock	\$57,707.63	\$104,127.10	\$108,044.35	\$94,505.97
Butler	\$128,434.86	\$165,492.56	\$188,411.05	\$203,604.13
Calhoun	\$1,191,942.77	\$1,117,036.41	\$842,280.71	\$1,270,606.03
Chambers	\$490,786.04	\$603,166.73	\$389,504.42	\$411,696.22
Cherokee	\$416,459.47	\$340,004.12	\$253,835.33	\$192,237.64
Chilton	\$451,431.18	\$355,280.38	\$1,102,710.45	\$353,928.97
Choctaw	\$478,428.54	\$448,981.64	\$921,906.81	\$71,584.93
Clarke	\$371,790.55	\$263,597.32	\$207,648.46	\$187,906.25
Clay	\$167,980.21	\$201,089.91	\$223,126.83	\$205,524.23
Cleburne	\$89,663.83	\$118,832.20	\$106,651.09	\$110,425.82
Coffee	\$242,400.17	\$202,495.61	\$338,248.63	\$285,716.83
Colbert	\$1,249,439.45	\$1,688,101.33	\$2,340,404.34	\$1,437,795.47
Conecuh	\$20,501.65	\$29,724.16	\$14,093.59	\$33,218.60
Coosa	\$93,023.47	\$80,967.86	\$72,486.35	\$144,286.75
Covington	\$569,802.22	\$930,439.19	\$978,012.59	\$1,049,962.46
Crenshaw	\$112,428.49	\$107,545.90	\$342,551.19	\$113,425.87
Cullman	\$1,134,886.17	\$1,387,223.68	\$1,335,377.15	\$1,474,257.38
Dale	\$480,388.31	\$361,361.42	\$582,116.48	\$466,255.20
Dallas	\$208,776.40	\$238,003.06	\$218,395.40	\$278,439.28
DeKalb	\$353,478.81	\$339,216.56	\$303,861.01	\$342,308.11
Elmore	\$526,974.16	\$558,874.05	\$509,666.88	\$473,256.03
Escambia	\$457,845.99	\$438,622.12	\$514,509.85	\$433,916.09
Etowah	\$812,919.26	\$887,619.74	\$1,005,042.73	\$963,428.28
Fayette	\$38,924.06	\$33,165.43	\$27,057.37	\$37,853.52
Franklin	\$243,984.83	\$284,901.92	\$348,857.07	\$390,058.03
Geneva	\$111,305.07	\$158,074.10	\$185,628.79	\$171,994.75
Greene	\$75,429.88	\$6,068.18	\$38,639.72	\$49,296.58
Hale	\$10,873.22	\$32,431.49	\$10,243.39	\$10,355.98
Henry	\$105,407.73	\$60,446.47	\$199,993.40	\$236,874.18
Houston	\$948,124.64	\$1,323,765.06	\$1,418,501.49	\$1,421,411.29
Jackson	\$350,746.61	\$562,892.36	\$485,234.46	\$451,521.94
Jefferson	\$25,783,330.13	\$26,271,669.70	\$29,059,125.31	\$36,075,769.58
Lamar	\$251,664.99	\$345,929.10	\$332,115.72	\$317,645.78
Lauderdale	\$784,557.82	\$911,503.79	\$973,708.57	\$1,062,795.71



# State Use Tax Collections by County

County	FY 2014	FY 2015	FY 2016	FY 2017
Lawrence	\$57,032.61	\$57,307.61	\$56,059.22	\$79,354.80
Lee	\$1,679,864.81	\$2,129,692.87	\$1,883,462.05	\$1,878,194.56
Limestone	\$559,009.66	\$612,581.64	\$627,537.38	\$709,775.20
Lowndes	\$41,191.74	\$92,205.37	\$62,408.28	\$50,959.87
Macon	\$29,982.66	\$29,711.30	\$1,046,805.59	\$234,955.47
Madison	\$7,949,965.17	\$8,062,061.33	\$8,474,223.37	\$8,314,274.51
Marengo	\$55,922.58	\$43,293.66	\$49,634.92	\$61,774.98
Marion	\$126,141.53	\$142,450.73	\$120,269.48	\$142,087.15
Marshall	\$494,715.05	\$665,657.08	\$546,719.94	\$678,396.69
Mobile	\$9,107,068.20	\$9,858,759.71	\$10,198,845.15	\$9,808,458.00
Monroe	\$172,159.16	\$492,078.97	\$735,982.26	\$448,748.83
Montgomery	\$6,207,484.85	\$5,894,943.43	\$7,563,452.12	\$6,191,152.95
Morgan	\$3,178,204.00	\$3,083,913.36	\$2,990,251.40	\$3,819,791.00
Perry	\$15,612.22	\$43,662.70	\$18,006.67	\$28,305.07
Pickens	\$128,603.75	\$88,939.52	\$93,564.20	\$68,128.41
Pike	\$582,988.91	\$587,869.09	\$422,284.45	\$417,687.54
Randolph	\$28,915.16	\$36,874.73	\$34,055.93	\$45,223.50
Russell	\$590,329.51	\$566,289.26	\$812,502.50	\$732,593.91
St. Clair	\$417,950.67	\$571,633.66	\$678,475.46	\$693,483.13
Shelby	\$2,693,891.28	\$2,630,329.22	\$2,938,605.37	\$4,221,161.50
Sumter	\$44,379.78	\$36,999.89	\$61,355.17	\$113,324.01
Talladega	\$1,666,525.12	\$2,378,169.51	\$5,358,718.41	\$3,410,074.10
Tallapoosa	\$279,848.51	\$405,633.48	\$386,562.06	\$360,069.31
Tuscaloosa	\$6,001,661.18	\$5,833,393.30	\$6,135,535.84	\$6,576,149.35
Walker	\$777,125.38	\$615,656.67	\$670,449.92	\$922,120.82
Washington	\$75,801.70	\$60,031.93	\$52,395.76	\$54,939.23
Wilcox	\$7,115.11	\$11,748.35	\$14,406.69	\$15,456.29
Winston	\$172,366.22	\$114,763.39	\$78,260.77	\$76,070.54
Out-of-State	\$243,726.53	\$418,123.91	\$3,285,379.99	\$5,068,666.15
Consumers Use Out-of-State	\$41,562,941.94	\$42,266,660.75	\$40,451,196.06	\$41,250,874.06
Sellers Use Out of State	\$188,143,713.26	\$187,474,726.54	\$211,244,439.13	\$226,254,699.08
Sec. of State				\$15,679.22
<b>TOTAL</b>	<b>\$314,397,950.75</b>	<b>\$318,846,395.82</b>	<b>\$355,900,684.52</b>	<b>\$376,550,851.15</b>

Note: Tax collections currently attributed to the Secretary of State will be redesignated by county as additional information becomes available.



# State Lodgings Tax Collections by County

County	FY 2014	FY 2015	FY 2016	FY 2017
<b>*Denotes 5 percent state rate for Mountain Lake Area, instead of 4 percent for all other areas.</b>				
Autauga	\$155,953.86	\$129,302.33	\$167,477.40	\$189,536.27
Baldwin	\$17,475,941.73	\$19,404,508.28	\$20,876,036.35	\$22,256,680.46
Barbour	\$186,495.78	\$194,655.40	\$194,793.62	\$226,277.78
Bibb	\$10,070.24	\$11,214.48	\$10,241.56	\$11,710.59
Blount*	\$38,796.24	\$41,881.64	\$40,046.03	\$41,621.59
Bullock	\$21,824.68	-\$13,629.68	\$3,336.64	\$3,723.27
Butler	\$210,875.69	\$221,452.70	\$227,188.24	\$218,264.90
Calhoun	\$883,560.80	\$915,067.94	\$1,022,777.81	\$1,141,021.67
Chambers	\$130,402.06	\$129,466.84	\$129,869.83	\$168,448.37
Cherokee*	\$145,471.68	\$22,728.36	\$86,242.50	\$92,554.98
Chilton	\$149,408.20	\$140,815.89	\$147,825.40	\$165,822.54
Choctaw	\$20,104.12	\$18,011.53	\$18,406.91	\$24,375.70
Clarke	\$186,315.93	\$180,463.85	\$187,883.43	\$180,537.74
Clay	\$2,253.37	\$1,417.89	\$972.91	\$1,455.36
Cleburne	\$43,651.49	\$50,575.28	\$53,974.66	\$55,036.35
Coffee	\$284,819.14	\$294,940.50	\$304,691.48	\$334,325.20
Colbert*	\$263,638.42	\$250,473.45	\$271,945.40	\$243,231.42
Conecuh	\$92,619.29	\$98,969.91	\$89,777.14	\$89,504.43
Coosa	\$14,831.79	\$14,272.03	\$14,745.22	\$17,314.54
Covington	\$166,019.65	\$165,067.81	\$160,851.81	\$170,936.15
Crenshaw	\$24,386.23	\$23,634.96	\$22,231.61	\$20,690.63
Cullman*	\$536,650.33	\$590,307.13	\$611,199.61	\$622,071.75
Dale	\$187,539.64	\$193,119.71	\$194,256.80	\$229,125.26
Dallas	\$234,534.21	\$243,588.54	\$224,293.48	\$207,774.53
DeKalb*	\$382,590.93	\$389,877.57	\$423,194.72	\$427,201.41
Elmore	\$618,624.73	\$719,546.75	\$730,849.13	\$781,346.13
Escambia	\$230,660.17	\$232,632.52	\$271,124.71	\$281,464.49
Etowah*	\$596,782.40	\$756,187.66	\$749,147.17	\$730,310.40
Fayette	\$10,219.19	\$10,483.35	\$10,589.87	\$13,524.18
Franklin*	\$81,672.54	\$119,705.57	\$110,146.56	\$116,170.04
Geneva	\$20,522.19	\$12,251.67	\$14,132.55	\$16,801.90
Greene	\$22,479.70	\$28,882.08	\$39,526.27	\$40,490.78
Hale	\$2,472.61	\$2,453.61	\$2,674.08	\$3,350.62
Henry	\$19,769.45	\$18,684.59	\$14,380.39	\$14,530.27

# State Lodgings Tax Collections by County

County	FY 2014	FY 2015	FY 2016	FY 2017
*Denotes 5 percent state rate for Mountain Lake Area, instead of 4 percent for all other areas.				
Houston	\$1,114,277.43	\$1,260,292.75	\$1,318,569.78	\$1,363,893.43
Jackson*	\$291,762.04	\$328,302.75	\$337,981.14	\$333,940.32
Jefferson	\$8,486,046.56	\$8,762,216.00	\$9,195,752.90	\$9,806,465.61
Lamar	\$4,433.32	\$5,341.19	\$4,139.68	\$4,024.73
Lauderdale*	\$979,362.38	\$1,058,313.03	\$1,141,666.47	\$1,153,993.91
Lawrence*	\$63,151.99	\$60,398.43	\$68,751.03	\$65,274.72
Lee	\$1,578,114.97	\$1,799,847.67	\$2,023,463.09	\$2,223,950.90
Limestone*	\$587,036.83	\$599,932.00	\$640,880.52	\$614,832.37
Lowndes	\$823.89	\$1,229.21	\$1,746.90	\$2,863.46
Macon	\$45,404.77	\$45,103.52	\$37,006.12	\$37,977.69
Madison*	\$5,146,993.52	\$5,385,132.48	\$5,649,958.76	\$6,084,415.41
Marengo	\$152,587.72	\$157,053.10	\$169,418.14	\$178,070.15
Marion*	\$160,467.33	\$170,152.04	\$186,045.95	\$218,072.69
Marshall*	\$586,088.40	\$614,632.92	\$686,741.12	\$735,384.91
Mobile	\$4,589,996.76	\$4,812,214.47	\$5,009,734.00	\$5,397,548.97
Monroe	\$117,779.12	\$106,233.62	\$105,137.06	\$102,716.11
Montgomery	\$3,158,662.88	\$3,468,349.17	\$3,665,339.02	\$3,730,673.38
Morgan*	\$743,867.19	\$787,581.97	\$875,533.22	\$988,494.31
Perry	\$19,606.11	\$19,875.61	\$32,225.65	\$27,195.27
Pickens	\$9,716.55	\$13,615.83	\$12,073.41	\$11,962.23
Pike	\$284,172.63	\$312,642.14	\$345,302.40	\$331,323.07
Randolph	\$23,239.53	\$23,908.15	\$27,486.57	\$29,146.53
Russell	\$281,989.31	\$354,666.35	\$364,115.18	\$378,529.62
St. Clair	\$307,428.74	\$341,155.93	\$356,727.04	\$386,738.48
Shelby	\$1,487,062.97	\$1,534,056.12	\$1,590,937.29	\$1,707,698.13
Sumter	\$59,525.08	\$55,222.80	\$55,402.55	\$75,366.99
Talladega	\$353,270.44	\$399,904.25	\$387,421.91	\$384,162.00
Tallapoosa	\$211,474.34	\$209,927.19	\$250,366.92	\$325,634.70
Tuscaloosa	\$2,154,322.10	\$2,227,866.65	\$2,518,001.80	\$2,750,280.58
Walker	\$265,459.22	\$276,688.67	\$303,020.00	\$298,883.77
Washington	\$5,723.16	\$5,628.01	\$4,747.69	\$4,428.55
Wilcox	\$28,471.82	\$30,221.14	\$24,041.44	\$30,078.65
Winston*	\$49,077.76	\$55,976.46	\$69,300.87	\$74,183.96
<b>Total</b>	<b>\$56,799,355.34</b>	<b>\$60,896,693.76</b>	<b>\$64,885,866.91</b>	<b>\$68,995,437.30</b>

# County Sales, Use, & Lodgings Taxes Collected by the State

County	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions. Information for tax administration of these jurisdictions is located on ADOR's website.</b>				
Autauga*	\$1,681.64	\$8,620.84	\$0.00	\$3,138.30
Baldwin*	\$235,487.42	\$63,050.47	\$53,480.86	\$71,517.79
Baldwin Co. District Lodgings	\$7,641,962.19	\$8,406,395.53	\$9,147,885.56	\$9,763,684.82
Barbour*	\$2,912.77	\$5.13	\$0.00	\$3,286.28
Bibb*	\$81.93	\$783.61	\$0.00	\$131.64
Blount*	\$143.28	\$2.96	\$707.06	\$329.39
Bullock	\$1,075,820.74	\$1,123,989.21	\$1,095,890.68	\$1,124,464.20
Bullock Lodgings	\$4,606.37	\$3,436.85	\$3,417.07	\$3,397.39
Butler	\$2,937,435.02	\$3,039,204.04	\$3,161,789.97	\$3,034,960.19
Calhoun*	\$5,208.34	\$1,141.72	\$1,141.55	\$3,560.91
Calhoun Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Chambers*	\$115.70	\$2,533,187.17	\$4,372,395.77	\$5,562,604.29
Chambers Lodgings & Rental*	\$0.00	\$163,637.63	\$305,379.49	\$416,617.52
Cherokee*	\$5,235.10	\$2,934.43	\$0.00	\$5,805.64
Cherokee Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Chilton*	\$371.69	\$965.37	\$11,082.47	\$2,735.06
Chilton Lodgings	\$181,872.41	\$179,790.42	\$184,819.93	\$207,317.46
Choctaw*	\$21,597.79	\$381.09	\$4.44	\$8.29
Clarke*	\$228.19	\$7.36	\$1.68	\$1,039.93
Clarke Lodging*	\$0.00	\$0.00	\$0.00	\$0.00
Clay*	\$0.72	\$0.50	\$5.38	\$10.97
Cleburne*	\$0.00	\$0.00	\$95.00	\$2.85
Cleburne Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Coffee*	\$4,059.09	\$1,083.62	\$0.00	\$2,225.03
Colbert*	\$264.78	\$74.77	\$4,791.07	\$59,200.49
Colbert Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Conecuh*	\$8,298.69	\$285.42	\$0.21	\$0.00
Conecuh Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Coosa*	\$778,662.87	\$803,852.29	\$948,009.26	\$399,839.47
Coosa Lodgings*	\$21,387.22	\$23,728.51	\$24,988.01	\$14,089.74
Covington*	\$25,509.19	\$1,640.79	\$0.00	\$6,061.69
Covington Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Crenshaw*	\$2,342,105.64	\$3,019,845.23	\$255,939.12	\$13,530.70

# County Sales, Use, & Lodgings Taxes Collected by the State

County	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions. Information for tax administration of these jurisdictions is located on ADOR's website.</b>				
Cullman*	\$6,796.32	\$1,321.77	\$41,778.95	\$10,152.50
Cullman Lodgings*	\$0.00	\$0.00	\$0.00	\$235.66
Dale*	\$1,056.40	\$16.59	\$369.99	\$1,547.96
Dallas*	\$2,187.51	\$2,044.44	\$160.43	\$1,844.69
DeKalb *	\$22,723.49	\$1,974.59	\$2,935.09	\$506.76
DeKalb Lodgings	\$112,434.71	\$122,160.69	\$132,681.96	\$122,839.97
Elmore	\$2,567.84	\$10,652.40	\$11,179,968.61	\$12,840,522.79
Escambia	\$5,323,858.87	\$5,834,084.67	\$5,250,058.60	\$5,565,045.12
Etowah*	\$1,541.61	\$1,072.63	\$0.00	\$7,454.00
Etowah Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Fayette*	\$0.58	\$2.66	\$18.33	\$59.69
Franklin*	\$0.00	\$65.36	\$2,749.52	\$3.42
Geneva	\$1,461,116.28	\$2,613,265.78	\$3,284,361.62	\$3,429,298.67
Greene*	\$187.91	\$5,743.10	\$55,888.85	\$6,479.92
Greene Lodgings	\$5,131.96	\$3,659.24	\$13,777.66	\$10,068.75
Hale*	\$522.52	\$0.89	\$1,182.42	\$3,905.25
Henry *	\$7,250.06	\$0.74	\$0.00	\$25.74
Houston*	\$12,284.17	\$2,286.68	\$2,831.78	\$17,253.23
Houston Lodging*	\$0.00	\$0.00	\$0.00	\$0.00
Jackson*	\$27,945.12	\$27.56	\$0.00	\$5,429.15
Jackson Lodging*	\$0.00	\$0.00	\$0.00	\$0.00
Jefferson*	\$185,563.08	\$245,405.22	\$110,269.24	\$491,732.31
Jefferson Lodgings*	\$0.00	\$0.00	\$0.00	\$487.97
Lamar*	\$61.21	\$8.74	\$0.00	\$0.00
Lauderdale*	\$2,527.96	\$249.55	\$56,909.90	\$2,434.12
Lauderdale Lodgings	\$1,184,171.26	\$1,274,377.47	\$1,364,011.96	\$1,401,127.78
Lawrence*	\$3.61	\$500.41	\$595.77	\$0.45
Lee*	\$714.89	\$4,732.84	\$1,533.88	\$7,878.27
Lee Lodgings*	\$783,316.06	\$887,409.16	\$993,572.62	\$530,524.30
Limestone	\$16,401,473.93	\$15,466,791.64	\$17,274,320.40	\$17,728,180.89
Lowndes	\$1,378,936.07	\$2,326,946.26	\$2,397,058.38	\$2,602,032.80
Macon*	\$34.85	\$4.90	\$0.00	\$6,774.60
Macon Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Madison*	\$4,089.96	\$11,377.60	\$9,150.01	\$6,058.45
Madison Lodgings	\$992,783.08	\$1,056,997.67	\$1,108,879.38	\$1,212,515.45

# County Sales, Use, & Lodgings Taxes Collected by the State

County	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions. Information for tax administration of these jurisdictions is located on ADOR's website.</b>				
Marengo*	\$1.42	\$767.12	\$2,916.10	\$17,765.43
Marion*	\$1,495.52	\$138.86	\$42.67	\$1,584.37
Marshall*	\$150.06	\$10.75	\$213.47	\$102.21
Marshall Lodgings*	\$0.00	\$18.00	\$0.00	\$0.00
Mobile*	\$334,231.99	\$126,882.12	\$54,037.12	\$24,147.88
Mobile Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Monroe*	\$31,533.39	\$52.32	\$167.60	\$37.42
Monroe Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Montgomery*	\$53,873.57	\$89,648.13	\$64,329.86	\$65,705.14
Montgomery Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Morgan*	\$64.11	\$4,942.58	\$1,496.97	\$2,253.31
Perry*	\$0.00	\$10.50	\$0.00	\$1,488.20
Pickens*	\$161.55	\$0.00	\$38.59	\$621.87
Pickens Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Pike*	\$800.44	\$77.16	\$310.15	\$470.84
Pike Lodgings	\$0.00	\$0.00	\$329,107.06	\$328,211.03
Randolph	\$1,784,253.52	\$1,716,728.00	\$3,392,659.16	\$3,808,621.74
Randolph Lodgings	\$23,903.29	\$25,098.70	\$28,635.83	\$29,391.23
Russell*	\$720.29	\$690.72	\$418.16	\$1,371.16
Russell Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
St. Clair*	\$49,811.57	\$8,060.44	\$3,498.70	\$6,715.93
St. Clair Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Shelby*	\$4,646.74	\$30,710.04	\$17,390.22	\$61,247.80
Shelby Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Sumter*	\$0.00	\$40.46	\$46.79	\$13.48
Sumter Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Talladega	\$11,566,799.32	\$12,925,511.66	\$14,838,823.29	\$13,274,462.13
Talladega Lodgings	\$171,847.26	\$172,392.62	\$181,013.21	\$176,708.16
Tallapoosa*	\$274.28	\$146.70	\$6,792.51	\$90.42
Tuscaloosa*	\$81,312.95	\$61,650.77	\$39,690.26	\$105,381.66
Walker*	\$1,430.38	\$1,167.32	\$3,194.65	\$18,761.15
Walker Lodgings*	\$0.00	\$0.00	\$0.00	\$0.00
Wilcox*	\$205.24	\$2,575.09	\$17.00	\$18.82
Winston*	\$1,549.27	\$93.27	\$6,531.21	\$51.59
<b>TOTAL</b>	<b>\$57,325,396.25</b>	<b>\$64,418,639.54</b>	<b>\$81,828,260.51</b>	<b>\$84,637,203.67</b>

# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Abbeville*	\$0.00	\$0.00	\$0.00	\$3.42
Adamsville*	\$1,060.35	\$0.00	\$53.00	\$12.38
Addison*	\$0.00	\$116.25	\$64.83	\$0.00
Akron	\$99.98	\$19.66	\$0.00	\$12,821.21
Alabaster*	\$1,571.68	\$555.95	\$26,324.59	\$31,497.60
Albertville*	\$16,591.48	\$37.87	\$803.29	\$495.60
Alexander City	\$510.50	\$326.07	\$7,139,016.34	\$10,219,864.30
Aliceville*	\$0.00	\$0.00	\$8.38	\$0.00
Allgood	\$14,216.41	\$17,882.83	\$20,283.55	\$17,725.14
Altoona*	\$0.00	\$0.00	\$0.00	\$1.45
Andalusia	\$34,067.42	\$6,603,770.87	\$9,014,248.68	\$8,937,481.39
Anderson	\$71,410.44	\$75,849.22	\$79,279.22	\$80,515.96
Anniston*	\$21,347,134.99	\$1,887,996.40	\$70,252.25	\$80,852.31
Arab*	\$86.62	\$738.50	\$160.22	\$57.15
Ardmore*	\$2.04	\$0.00	\$0.00	\$1,685.86
Argo	\$415,641.80	\$575,841.00	\$709,185.96	\$747,836.49
Ariton*	\$0.00	\$4.04	\$0.00	\$158.40
Ashford*	\$138.49	\$0.00	\$567.71	\$0.00
Ashland	\$900,028.40	\$971,907.15	\$966,952.36	\$1,038,050.59
Ashville*	\$0.00	\$10.14	\$34.42	\$0.30
Athens*	\$1,216.44	\$2,822.56	\$0.00	\$973.32
Atmore *	\$2,004.19	\$0.00	\$24.94	\$433.74
Attalla*	\$23.35	\$0.00	\$48.27	\$18.67
Auburn*	\$30,212.01	\$29,682.83	\$29,373.83	\$10,768.80
Baker Hill	\$137,410.36	\$127,745.42	\$158,906.73	\$154,344.34
Bay Minette*	\$8,470.50	\$568.83	\$1,064.24	\$78.70
Bayou La Batre*	\$1,677,378.26	\$1,674,422.31	\$558,394.95	\$3,407.08
Bear Creek*	\$0.00	\$33.40	\$0.00	\$0.00
Belk*	\$0.00	\$0.00	\$0.00	\$0.00
Bessemer*	\$12,841.51	\$879.09	\$1,310.97	\$4,383.51
Birmingham*	\$36,793.32	\$25,897.95	\$60,096.47	\$564,290.50
Black	\$4,576.75	\$4,488.40	\$5,732.32	\$5,398.05
Blountsville*	\$0.00	\$0.00	\$0.00	\$11.32
Blue Springs	\$1,085.59	\$1,738.80	\$3,144.40	\$4,626.30
Boaz*	\$13,218.97	\$246.81	\$32.72	\$172.49



# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Boligee*	\$4.27	\$0.00	\$0.00	\$0.55
Brent*	\$1.15	\$0.00	\$0.00	\$113.89
Brewton*	\$13,963.00	\$3,358.89	\$28.69	\$37.25
Brighton*	\$0.00	\$5.51	\$0.00	\$23.04
Brilliant*	\$0.00	\$0.00	\$0.00	\$3.81
Brookside	\$24,117.80	\$20,971.44	\$20,329.82	\$43,939.88
Brookwood*	\$0.00	\$0.00	\$72.58	\$0.00
Brundidge	\$470,299.61	\$512,274.51	\$562,279.22	\$541,633.58
Butler *	\$7,210.28	\$749,143.87	\$78,736.96	\$5.57
Calera	\$601.16	\$805.88	\$20.00	\$4,148,843.48
Camden*	\$301.46	\$230.23	\$7.30	\$1.86
Camp Hill*	\$0.00	\$0.00	\$0.00	\$0.53
Carbon Hill	\$0.00	\$0.00	\$4.25	\$288,842.78
Carrollton	\$59,529.69	\$57,213.29	\$59,761.96	\$65,121.13
Castleberry*	\$0.00	\$0.00	\$0.00	\$0.00
Cedar Bluff*	\$59.92	\$0.00	\$0.00	\$0.20
Center Point	\$1,418,789.44	\$1,436,353.23	\$1,486,452.58	\$1,536,186.95
Centre*	\$0.44	\$0.00	\$5.57	\$164.27
Centreville*	\$0.84	\$195.09	\$0.00	\$0.00
Chatom	\$1,042,971.39	\$1,067,359.06	\$1,116,308.17	\$1,077,166.59
Chelsea*	\$579.04	\$0.00	\$13,505.07	\$241.16
Chickasaw*	\$1,799.93	\$19.42	\$9.66	\$2,300.40
Childersburg	\$1,627,227.04	\$2,085,249.25	\$2,172,529.66	\$2,235,931.52
Childersburg Lodging & Rental	\$0.00	\$0.00	\$0.00	\$112,961.03
Citronelle*	\$18,443.57	\$0.00	\$244.40	\$5.43
Clanton*	\$446.61	\$0.00	\$5,500.13	\$58.21
Clay*	\$0.00	\$0.00	\$34,299.15	\$0.00
Clayton	\$417,752.72	\$387,308.86	\$390,814.44	\$399,787.01
Cleveland*	\$0.59	\$0.00	\$0.00	\$0.00
Clio*	\$32.13	\$29.05	\$0.00	\$73.66
Coaling	\$0.00	\$0.00	\$0.00	\$17,103.68
Coffee Springs	\$7,557.00	\$7,510.71	\$8,019.93	\$8,092.16
Coker	\$98,601.75	\$101,183.27	\$109,488.67	\$114,887.40

# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Collinsville	\$773,970.24	\$759,942.06	\$825,919.97	\$839,481.10
Columbia	\$234,387.64	\$262,474.15	\$282,593.96	\$274,355.01
Columbiana*	\$93.72	\$0.00	\$0.00	\$15.14
Coosada*	\$0.51	\$0.00	\$0.00	\$0.00
Cordova*	\$11.66	\$0.00	\$0.00	\$0.00
Cottonwood*	\$0.00	\$5.67	\$0.00	\$0.45
County Line	\$0.00	\$0.00	\$159.75	\$4,547.37
Courtland*	\$104,143.12	\$1,628.01	\$50.00	\$0.22
Cowarts*	\$3,970.77	\$321.38	\$0.00	\$0.00
Creola*	\$4.43	\$127.76	\$9.42	\$198.06
Crossville*	\$228.59	\$0.00	\$0.00	\$1.45
Cuba*	\$0.00	\$0.00	\$0.00	\$0.00
Cullman*	\$202.78	\$47.17	\$3,822.27	\$880.35
Cussetta*	\$0.00	\$842.68	\$0.07	\$0.10
Dadeville*	\$0.00	\$0.00	\$8.43	\$30.16
Daleville	\$1,523,858.40	\$1,579,024.53	\$2,384,718.27	\$4,236,857.83
Daphne*	\$3,751.29	\$2,638.62	\$54,798.80	\$991.84
Dauphin Island*	\$651,932.02	\$747,102.53	\$845,961.75	\$72,791.06
Daviston	\$21,161.80	\$18,242.36	\$17,163.52	\$15,404.15
Deatsville	\$73,527.57	\$72,163.85	\$77,977.95	\$92,357.40
Decatur*	\$22,507.74	\$13,689.40	\$77,631.65	\$29,720.71
Demopolis	\$4,772,570.22	\$5,045,322.17	\$5,147,177.61	\$5,243,243.59
Detroit*	\$0.00	\$9.00	\$0.00	\$0.00
Dora*	\$0.25	\$0.00	\$1.62	\$5.33
Dothan*	\$31,439.87	\$2,101.57	\$10,617.52	\$1,953.21
Double Springs*	\$0.00	\$0.00	\$8,479.31	\$0.00
Douglas*	\$0.00	\$0.00	\$0.91	\$0.00
Dozier	\$9,198.29	\$9,805.96	\$25,899.24	\$8,743.38
Dutton	\$54,490.08	\$63,861.70	\$88,962.64	\$110,277.79
East Brewton	\$533,330.80	\$580,575.62	\$625,333.80	\$754,652.69
Eclectic	\$935,087.55	\$996,517.26	\$1,007,022.12	\$1,180,661.15
Elba	\$1,569,389.30	\$1,604,444.89	\$1,681,154.94	\$1,629,085.96
Elba Rental	\$45,115.65	\$41,905.03	\$41,262.85	\$32,445.52
Elberta	\$207.11	\$0.89	\$307,402.14	\$789,610.87
Eldridge	\$23,110.63	\$20,486.79	\$31,614.32	\$22,770.41

# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Elkmont	\$232,456.27	\$247,994.03	\$238,862.63	\$267,978.61
Elmore*	\$45.02	\$0.00	\$71.18	\$1.60
Emelle	\$12,697.30	\$18,922.29	\$16,667.39	\$16,443.06
Enterprise*	\$1,076.00	\$2,709.11	\$4,383.63	\$4,805.08
Eufaula*	\$117.19	\$8.88	\$0.00	\$8,448.18
Eutaw*	\$84.61	\$0.00	\$0.00	\$0.00
Evergreen*	\$8,241.81	\$0.00	\$0.21	\$0.00
Excel*	\$18,161.21	\$63,054.28	\$0.00	\$0.07
Fairfield*	\$4,717,500.28	\$4,637,123.24	\$2,650,544.33	\$83,944.72
Fairfield Rental/ Lodging	\$149,832.80	\$104,897.40	\$91,505.97	\$84,322.29
Fairhope	\$6,447,313.53	\$6,733,115.08	\$7,232,072.76	\$7,865,989.11
Fairview*	\$0.00	\$0.00	\$0.00	\$0.56
Falkville*	\$97,579.79	\$1,272.74	\$187.40	\$0.61
Faunsdale	\$22,002.62	\$21,168.93	\$19,528.24	\$22,936.13
Fayette*	\$0.87	\$3.99	\$13.32	\$5.17
Five Points*	\$0.00	\$0.00	\$0.00	\$1.66
Flomaton*	\$1.71	\$0.00	\$0.00	\$98.74
Floral*	\$4,830.09	\$0.00	\$0.00	\$0.30
Florence*	\$9,479.46	\$861.35	\$4,318.25	\$4,963.90
Foley	\$13,538,815.67	\$14,329,686.50	\$15,160,319.32	\$19,798,752.22
Fort Deposit*	\$0.00	\$0.00	\$3.73	\$0.00
Fort Payne	\$9,189,636.73	\$9,605,682.45	\$10,077,438.08	\$10,612,381.10
Frisco City*	\$0.00	\$0.00	\$0.00	\$0.15
Fulton*	\$0.00	\$44.13	\$0.00	\$5.91
Fultondale*	\$3,313.81	\$7.19	\$0.00	\$4,202.02
Fyffe*	\$11,296.33	\$0.00	\$0.00	\$0.00
Gadsden*	\$243.08	\$3,890.12	\$4,169.52	\$9,861.03
Gantt*	\$0.00	\$0.66	\$0.00	\$0.00
Gardendale*	\$699.79	\$1,585.06	\$194.01	\$3,022.37
Gaylesville	\$20,205.64	\$21,850.28	\$17,244.52	\$19,236.23
Geneva	\$2,127,217.09	\$2,384,598.82	\$2,504,064.97	\$2,535,918.52
Georgiana	\$960,638.08	\$817,548.41	\$113,867.21	\$203,925.00
Geraldine	\$388,563.62	\$390,936.41	\$419,972.15	\$383,399.09
Gilbertown	\$237,688.69	\$243,766.61	\$254,702.67	\$245,588.67

# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Glencoe*	\$0.00	\$0.00	\$38.90	\$6.32
Glenwood	\$8,314.54	\$8,695.22	\$9,124.01	\$9,480.84
Goldville	\$5,288.32	\$4,172.45	\$3,678.29	\$455.03
Goodwater*	\$0.00	\$92,973.76	\$333,691.93	\$135,120.13
Gordo	\$2.31	\$0.00	\$100.00	\$42,116.00
Gordon*	\$32.11	\$0.00	\$0.00	\$423.22
Goshen*	\$0.00	\$0.00	\$0.00	\$7.27
Grant	\$445,759.97	\$529,771.15	\$501,130.43	\$459,797.96
Graysville	\$70.95	\$0.00	\$692,268.63	\$1,064,651.15
Greensboro	\$3.42	\$540,044.05	\$1,035,929.70	\$1,012,694.93
Greenville	\$6,288,536.14	\$6,623,160.39	\$6,817,864.71	\$6,582,634.35
Grimes	\$36,314.92	\$36,180.59	\$38,329.19	\$37,396.89
Grove Hill	\$239,528.13	\$998,529.69	\$1,241,270.93	\$1,367,649.91
Guin*	\$297.23	\$12.75	\$247.36	\$133.87
Gulf Shores*	\$2,824.36	\$9,043.14	\$12,064.41	\$2,491.42
Guntersville*	\$29,189.30	\$5,940.79	\$0.00	\$11,027.45
Gurley*	\$0.00	\$0.00	\$0.00	\$4.68
Haleburg	\$2,660.13	\$1,870.75	\$1,474.17	\$2,153.48
Haleyville*	\$0.18	\$0.00	\$736.68	\$60.74
Hamilton*	\$2.89	\$0.00	\$6.38	\$1,980.58
Hammondville*	\$519.34	\$0.00	\$0.00	\$160.40
Hanceville	\$0.00	\$0.00	\$0.00	\$130,616.51
Harpersville	\$573,536.46	\$794,992.22	\$648,379.97	\$656,264.22
Hartford	\$705,083.50	\$699,733.88	\$749,151.75	\$746,854.41
Hartselle	\$202.93	\$0.00	\$52.21	\$1,336,389.99
Hayden*	\$109,402.76	\$102,153.93	\$93,963.82	\$385.93
Hayneville*	\$4,700.18	\$4,715.53	\$3,486.45	\$5,148.74
Headland	\$1,196,316.13	\$1,316,820.87	\$1,322,054.02	\$1,342,992.09
Heflin *	\$0.00	\$0.00	\$2.49	\$4.27
Helena*	\$0.00	\$2,872.92	\$2,624.93	\$457.31
Hobson City	\$26,440.48	\$38,430.16	\$28,890.26	\$28,841.71
Hokes Bluff*	\$0.00	\$6.62	\$0.00	\$2.00
Hollywood*	\$381.02	\$103.77	\$0.00	\$418.83
Homewood	\$27,218,878.33	\$26,869,891.99	\$27,319,205.52	\$33,163,822.10
Hoover*	\$49,120.57	\$151,671.83	\$16,812.45	\$31,116.63

# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Hueytown*	\$1,059.62	\$0.00	\$3,416.03	\$7,425.53
Huntsville*	\$246,652.21	\$357,402.94	\$176,811.96	\$98,188.95
Hurtsboro*	\$2,704.30	\$0.00	\$0.00	\$0.00
Hytap	\$1,783.60	\$1,626.98	\$2,517.90	\$2,595.13
Ider	\$415,163.50	\$433,691.72	\$431,779.97	\$422,477.29
Irondale*	\$0.00	\$183.21	\$1,116.34	\$82.74
Jackson*	\$832.52	\$0.00	\$0.00	\$2,129.76
Jacksonville	\$0.00	\$3,459,942.90	\$7,355,687.32	\$7,499,875.66
Jasper*	\$12,208.03	\$7,430.84	\$0.00	\$26,511.43
Jemison	\$1,217,762.16	\$1,173,985.31	\$1,284,079.86	\$1,423,875.65
Kansas	\$279.55	\$705.65	\$791.35	\$1,325.83
Kellyton	\$42,049.79	\$45,670.48	\$46,452.53	\$57,253.25
Kennedy*	\$0.00	\$0.00	\$0.00	\$0.00
Killen	\$655,670.46	\$663,326.42	\$701,084.16	\$711,735.38
Kimberly*	\$0.00	\$0.00	\$0.23	\$0.00
Kinston	\$109,655.51	\$122,328.56	\$128,210.69	\$116,412.15
LaFayette	\$1,031,202.30	\$1,043,440.36	\$1,106,787.87	\$1,145,934.57
Lake View	\$14,690.58	\$68,804.32	\$92,271.14	\$120,220.49
Lakeview	\$8,350.58	\$5,515.77	\$4,557.84	\$4,719.79
Lanett*	\$174.92	\$0.99	\$0.00	\$0.76
Langston	\$14,801.56	\$14,925.64	\$18,089.65	\$19,793.40
Leeds*	\$742.25	\$312.72	\$0.00	\$3,504.89
Leesburg*	\$2.42	\$0.00	\$0.00	\$255.44
Level Plains	\$133,072.02	\$202,750.73	\$211,608.81	\$202,312.72
Lincoln	\$3,769,817.85	\$3,723,822.75	\$3,874,626.25	\$4,030,518.20
Linden	\$339.75	\$0.00	\$4.47	\$475,564.39
Lineville*	\$15.23	\$0.00	\$0.00	\$0.00
Lisman*	\$0.00	\$54.33	\$0.00	\$0.00
Livingston*	\$0.00	\$0.00	\$46.79	\$0.00
Lockhart	\$17,173.32	\$17,956.64	\$20,010.79	\$19,204.26
Locust Fork	\$168,393.14	\$177,616.16	\$192,174.76	\$209,902.48
Louisville	\$128,948.22	\$91,360.38	\$119,259.42	\$121,335.91
Lowndesboro	\$111,652.10	\$194,647.37	\$258,035.00	\$71,703.43
Loxley*	\$409.53	\$390.24	\$44.80	\$37.34
Luverne*	\$0.00	\$188.23	\$20.57	\$7.16

# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Madison*	\$4,076.57	\$4,346.66	\$818.49	\$9,041.38
Malvern	\$61,349.60	\$79,753.39	\$84,905.57	\$100,337.96
Maplesville*	\$0.00	\$0.00	\$0.00	\$773.96
Margaret*	\$0.00	\$163.38	\$0.00	\$0.00
Marion*	\$0.00	\$0.00	\$0.00	\$86.96
McIntosh*	\$700,152.37	\$619,165.65	\$740,150.44	\$541,460.41
McKenzie	\$101,101.48	\$81,776.38	\$147,537.83	\$145,989.19
Mentone*	\$1,575.83	\$43.46	\$0.45	\$272.61
Midfield*	\$18.84	\$6,981.20	\$14,195.65	\$8,862.56
Midland City*	\$0.00	\$0.00	\$0.00	\$1.01
Midway	\$0.00	\$4,768.61	\$16,541.41	\$36,368.86
Millbrook	\$6,122,547.73	\$6,348,296.04	\$6,424,529.79	\$6,563,804.48
Millport*	\$0.00	\$0.00	\$0.00	\$470.70
Mobile*	\$36,480.19	\$121,775.14	\$160,585.65	\$111,089.66
Monroeville*	\$8,496.18	\$0.00	\$176.23	\$52.27
Montevallo	\$2,164,445.53	\$2,210,998.40	\$2,315,675.26	\$2,538,421.57
Montgomery*	\$93,897.34	\$104,282.45	\$94,077.61	\$85,213.95
Moody	\$2,607,200.42	\$2,411,667.73	\$3,081,074.16	\$3,728,559.65
Morris*	\$0.00	\$0.00	\$190.13	\$18.93
Mosses*	\$87.36	\$321.51	\$1,107.64	\$0.00
Moulton*	\$0.07	\$116.28	\$0.00	\$0.30
Moundville*	\$284.47	\$0.00	\$0.00	\$77.38
Mount Vernon*	\$96.68	\$0.00	\$0.00	\$0.00
Mountain Brook*	\$2,095.33	\$7.24	\$729.82	\$7,964.97
Mountainboro*	\$0.00	\$0.00	\$0.00	\$0.00
Munford	\$454,216.71	\$405,498.53	\$421,651.71	\$467,128.12
Muscle Shoals	\$11,506,670.48	\$11,806,580.47	\$12,521,138.71	\$13,132,648.69
Myrtlewood	\$2,927.16	\$10,610.73	\$11,589.37	\$1,773.87
Needham	\$6,152.45	\$7,087.42	\$5,770.12	\$6,130.99
New Hope*	\$0.22	\$0.00	\$0.00	\$447.80
New Site*	\$178,824.26	\$147,169.91	\$14,360.42	\$19.00
Newbern	\$7,421.61	\$7,359.90	\$6,458.13	\$6,173.63
Newton	\$189,203.42	\$203,889.49	\$197,915.79	\$238,260.47
Newville*	\$0.16	\$53.97	\$24.68	\$0.00
North Courtland*	\$115.10	\$0.00	\$0.00	\$0.00



# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Northport*	\$1,855.41	\$2,514.65	\$17,041.80	\$1,551.14
Notasulga	\$271,779.59	\$332,390.31	\$376,286.17	\$375,623.52
Oak Grove	\$409,105.88	\$662,914.54	\$396,732.43	\$399,793.32
Oakman*	\$0.00	\$15.01	\$0.00	\$0.00
Odenville	\$784,906.80	\$921,462.78	\$955,072.99	\$1,040,918.27
Ohatchee	\$544,885.52	\$582,011.11	\$561,138.44	\$631,500.03
Oneonta*	\$76.01	\$3.54	\$24.13	\$198.28
Opelika *	\$73.82	\$1,354.76	\$70.81	\$5,386.48
Opp*	\$540.08	\$738.22	\$185.25	\$328.04
Orange Beach*	\$50,795.40	\$5,014.99	\$24,287.84	\$1,583.91
Orrville*	\$0.00	\$0.00	\$0.00	\$0.20
Owens Cross Rds.	\$657,752.37	\$150,211.17	\$471,178.05	\$519,563.44
Oxford	\$26,607,871.16	\$29,733,973.33	\$30,998,234.24	\$31,478,706.15
Oxford Amusement	\$0.00	\$0.00	\$0.00	\$0.00
Ozark*	\$1,936.34	\$9.96	\$1,020.26	\$336.74
Parrish*	\$0.00	\$0.00	\$0.00	\$127.56
Pelham*	\$76,852.53	\$16,507.44	\$17,893.90	\$3,684.33
Pell City*	\$427.28	\$4.99	\$7,661.57	\$7,044.90
Pennington*	\$0.00	\$1.02	\$0.00	\$45.48
Perdido Beach	\$7,204.02	\$6,336.79	\$6,011.40	\$9,305.04
Phenix City*	\$1,497.95	\$64.65	\$403.81	\$365.40
Phil Campbell*	\$0.00	\$706.99	\$0.00	\$0.00
Pickensville	\$13,552.83	\$10,458.15	\$17,636.59	\$24,726.94
Piedmont*	\$99.34	\$0.00	\$91.66	\$466.00
Pike Road	\$674,427.07	\$759,764.48	\$898,964.99	\$985,912.83
Pinckard	\$53,520.38	\$42,197.95	\$45,876.56	\$66,214.32
Pine Hill	\$213,425.50	\$220,154.24	\$228,501.57	\$233,575.18
Pinson	\$973,016.22	\$1,117,364.60	\$1,573,100.79	\$1,905,963.21
Pisgah	\$113,826.29	\$118,286.32	\$118,935.72	\$125,888.39
Pleasant Grove	\$736,085.42	\$899,897.95	\$886,068.04	\$913,542.91
Powell*	\$214.90	\$0.00	\$0.00	\$0.00
Prattville*	\$6,414.09	\$3,067.80	\$146.12	\$27,895.79
Prichard	\$1,637,178.09	\$4,066,460.88	\$4,152,714.28	\$4,227,639.62

# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Ragland*	\$122.15	\$0.00	\$0.00	\$44.80
Rainbow City	\$4,257,399.67	\$4,705,226.19	\$5,201,513.63	\$5,354,851.02
Rainsville*	\$23,899.24	\$0.04	\$263.50	\$1.87
Ranburne	\$110,101.19	\$104,794.16	\$111,168.13	\$119,142.37
Red Bay*	\$0.00	\$0.00	\$0.00	\$1.38
Reece City	\$38,313.91	\$39,913.98	\$39,189.62	\$42,283.99
Reform*	\$0.00	\$475.24	\$2.67	\$0.53
Rehobeth*	\$0.00	\$0.00	\$0.09	\$0.00
Repton*	\$0.00	\$0.00	\$0.00	\$0.00
Ridgeville	\$4,127.39	\$3,064.85	\$7,862.23	\$4,515.62
River Falls*	\$87,228.82	\$89,249.99	\$89,109.95	\$61,566.84
Riverside*	\$0.00	\$0.00	\$0.00	\$1,802.54
Riverview	\$2,232.00	\$4,126.18	\$2,602.16	\$3,815.01
Roanoke*	\$1,837.17	\$3,036.06	\$261.46	\$2,913.06
Robertsdale*	\$1,265.41	\$82.94	\$22.30	\$29,708.91
Rockford	\$23,139.65	\$45,953.51	\$51,781.00	\$75,165.49
Rogersville	\$746,587.44	\$751,779.74	\$823,628.76	\$759,534.26
Russellville	\$4,073,615.33	\$4,306,266.51	\$4,308,380.78	\$4,401,917.48
Rutledge*	\$49,889.45	\$441.23	\$0.00	\$9.82
Saint Florian*	\$234,512.66	\$266,390.37	\$63,630.02	\$4,649.69
Samson*	\$0.00	\$0.00	\$0.00	\$19.14
Sand Rock*	\$0.00	\$0.00	\$0.00	\$1.10
Saraland	\$11,272,090.13	\$11,350,312.73	\$11,871,703.56	\$12,358,195.51
Saraland Lodging & Rental	\$901,505.78	\$876,156.45	\$865,157.24	\$1,013,886.63
Sardis City *	\$418,064.07	\$572,497.26	\$278,790.23	\$202.96
Satsuma*	\$1,213,972.34	\$1,220,377.21	\$196,183.28	\$5,051.90
Scottsboro*	\$33,179.91	\$36.95	\$42.84	\$2,938.01
Section*	\$8,166.84	\$0.00	\$38.29	\$0.00
Selma*	\$10,760,614.44	\$12,006,044.63	\$7,333,419.54	\$40,369.85
Semmes*	\$599.51	\$3.57	\$145.76	\$0.57
Sheffield*	\$158.76	\$2,927.88	\$256.49	\$995.10
Shorter*	\$70,026.08	\$401.97	\$0.00	\$0.00
Silas*	\$2,838.66	\$71.31	\$0.00	\$0.00

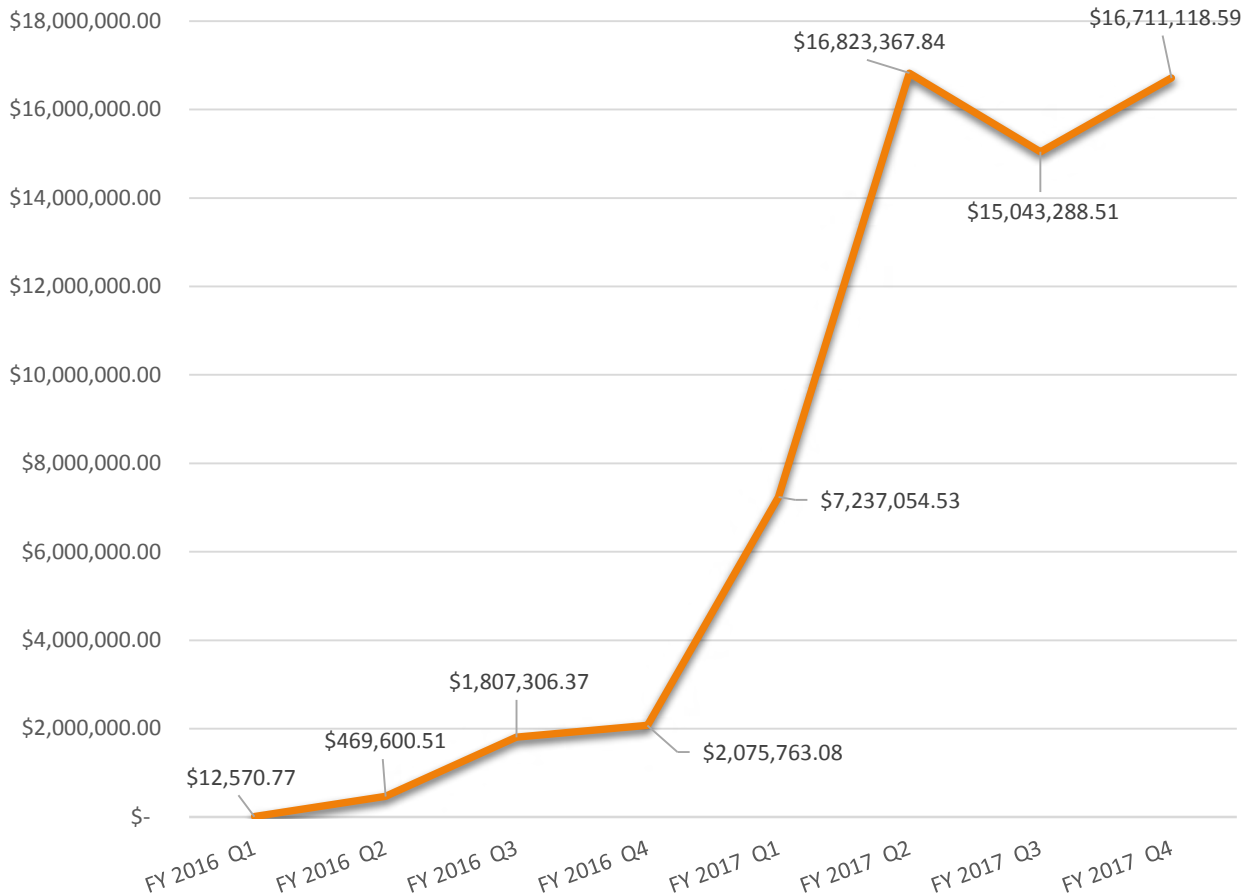
# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Silver Hill*	\$0.00	\$62.21	\$0.00	\$1.11
Sipsey	\$381,567.41	\$34,939.38	\$40,902.81	\$38,100.10
Slocomb	\$529,336.63	\$683,448.86	\$661,684.58	\$665,369.31
Smiths Station*	\$1.42	\$0.00	\$0.05	\$0.15
Snead	\$381,567.41	\$471,734.67	\$467,935.01	\$434,764.49
Somerville	\$140,641.17	\$195,844.59	\$190,514.19	\$185,165.71
Southside*	\$0.00	\$136.04	\$22.72	\$17.07
Spanish Fort*	\$1,704.35	\$4.35	\$13.60	\$33.65
Spanish Fort Eastern Shore*	\$67.89	\$0.00	\$0.00	\$0.00
Springville*	\$249.24	\$1,598.13	\$0.00	\$3,306.79
Steele*	\$64.95	\$0.00	\$0.00	\$16.79
Stevenson*	\$0.00	\$0.00	\$50.80	\$0.00
Sumiton*	\$1,010.53	\$351.34	\$0.00	\$23.82
Summerdale	\$911,200.39	\$892,700.20	\$1,022,356.54	\$1,231,391.77
Susan Moore	\$10,825.17	\$11,331.78	\$14,705.85	\$15,722.75
Sweet Water*	\$36,252.17	\$9,640.12	\$4.22	\$0.00
Sylacauga	\$6,604,000.81	\$6,710,319.77	\$6,913,992.56	\$7,205,216.45
Sylvan Springs*	\$94.06	\$0.00	\$0.00	\$0.00
Talladega*	\$25,146.09	\$40,060.72	\$23,652.85	\$33,896.64
Tallassee	\$3,785,544.47	\$4,043,667.07	\$4,133,666.14	\$4,227,505.70
Tallassee East*	\$0.00	\$0.00	\$0.00	\$0.00
Tarrant*	\$0.00	\$0.00	\$430.73	\$244.76
Taylor	\$338,781.80	\$387,234.82	\$404,252.67	\$466,881.60
Thomaston*	\$51,678.30	\$52,168.78	\$109,923.14	\$59,216.35
Thomasville*	\$114.65	\$0.00	\$0.56	\$224.17
Thorsby *	\$0.00	\$0.00	\$10,907.10	\$0.30
Toxey*	\$180.18	\$24.84	\$0.00	\$0.00
Trafford*	\$0.00	\$0.00	\$0.00	\$0.00
Triana	\$21,577.43	\$19,405.55	\$40,768.17	\$44,458.47
Trinity*	\$0.00	\$5.32	\$0.00	\$1.85
Troy	\$9,021,680.16	\$9,200,547.79	\$9,710,332.18	\$10,163,659.13
Trussville	\$25,309,885.33	\$26,557,270.60	\$27,267,999.43	\$27,641,618.44
Tuscaloosa*	\$11,974.83	\$33,855.44	\$12,920.60	\$33,199.26
Tuscumbia *	\$0.00	\$0.00	\$5,338.46	\$160.32

# Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017
<b>*ADOR does not administer local tax for these jurisdictions.</b>				
Tuskegee*	\$141.46	\$0.00	\$0.00	\$10,680.92
Union Grove*	\$0.00	\$0.00	\$0.00	\$12,748.41
Union Springs*	\$1.55	\$0.00	\$4.96	\$125.07
Uniontown*	\$0.00	\$0.00	\$0.00	\$2,101.86
Valley*	\$15.19	\$2.66	\$30.03	\$342.90
Valley Grande	\$390,179.50	\$401,368.20	\$412,766.15	\$429,128.67
Valley Head	\$163,493.75	\$152,511.57	\$193,742.84	\$154,041.66
Vance	\$642,380.32	\$643,785.04	\$686,980.74	\$625,424.79
Vernon*	\$0.00	\$8.74	\$0.00	\$0.00
Vestavia Hills*	\$1,397.91	\$1,400.02	\$307.22	\$44,355.08
Vincent*	\$114.31	\$0.00	\$0.00	\$0.00
Wadley	\$187,441.12	\$146,051.87	\$293,929.50	\$225,227.85
Waldo	\$9,768.27	\$9,738.94	\$0.00	\$21,473.29
Walnut Grove	\$150,764.91	\$144,437.39	\$137,006.93	\$144,860.19
Warrior*	\$8.99	\$0.00	\$49,776.52	\$55.44
Waterloo*	\$11,500.88	\$9,649.34	\$2,812.66	\$0.02
Waverly	\$26,190.01	\$22,968.24	\$20,728.27	\$24,029.28
Weaver*	\$0.00	\$3.75	\$0.00	\$4.93
Webb*	\$6.19	\$0.00	\$0.00	\$0.00
Wedowee *	\$0.00	\$0.00	\$1,118.54	\$0.00
West Blocton*	\$12.39	\$0.00	\$0.00	\$0.00
Westover*	\$0.00	\$2.39	\$0.00	\$1.92
Wetumpka	\$610.32	\$1,379,835.93	\$6,397,364.04	\$6,592,532.25
White Hall*	\$15,326.83	\$12,930.13	\$10,056.38	\$390.29
Wilsonville*	\$322.72	\$29.92	\$6.24	\$0.00
Wilton	\$50,991.53	\$55,309.70	\$50,997.72	\$44,540.66
Winfield	\$1,800,314.42	\$3,207,158.34	\$3,473,503.35	\$3,610,542.27
Woodland*	\$28.67	\$133.35	\$0.00	\$567.25
Woodstock*	\$6,130.46	\$0.00	\$0.00	\$1.71
Woodville	\$92,328.20	\$97,165.55	\$96,612.08	\$99,226.33
Yellow Bluff*	\$0.00	\$51.63	\$0.00	\$28.37
York*	\$0.00	\$0.00	\$0.00	\$0.09
<b>TOTAL</b>	<b>\$268,113,390.01</b>	<b>\$276,743,801.59</b>	<b>\$296,283,482.39</b>	<b>\$314,493,025.78</b>

# SSUT Collection Trends by Quarter



## Simplified Sellers Use Tax Allocations

**FY 2017 Total Simplified Sellers Use Tax Distributed: \$52,362,376.02**

Education Fund Allocation FY 2017	\$6,545,297.00
General Fund Allocation FY 2017	\$19,635,891.02
*County Allocation FY 2017	\$13,090,594.00
*Municipal Allocation FY 2017	\$13,090,594.00

**Total \$52,362,376.02**

\*For allocation amounts to [counties](#) and [municipalities](#), see pages 53-60.

County Allocations FY 2017	
Autauga	\$149,457.37
Baldwin	\$499,181.78
Barbour	\$75,198.39
Bibb	\$62,758.91
Blount	\$156,991.73
Bullock	\$29,890.93
Butler	\$57,368.99
Calhoun	\$324,741.35
Chambers	\$93,706.99
Cherokee	\$71,177.87
Chilton	\$119,528.11
Choctaw	\$37,956.61
Clarke	\$70,750.62
Clay	\$38,156.53
Cleburne	\$41,004.85
Coffee	\$136,796.05
Colbert	\$149,065.73
Conecuh	\$36,228.45
Coosa	\$31,602.65
Covington	\$103,429.62
Crenshaw	\$38,085.32
Cullman	\$220,213.48
Dale	\$137,625.90
Dallas	\$120,012.86
Dekalb	\$194,751.14
Elmore	\$217,192.62
Escambia	\$104,946.90
Etowah	\$286,009.67
Fayette	\$47,219.13
Franklin	\$86,829.95
Geneva	\$73,371.62
Greene	\$24,772.17
Hale	\$43,163.01
Henry	\$47,386.19
Houston	\$278,113.80
Jackson	\$145,776.47
Jefferson	\$1,803,386.43
Lamar	\$39,887.45
Lauderdale	\$253,908.56

County Allocations FY 2017	
Lawrence	\$94,046.60
Lee	\$384,104.17
Limestone	\$226,720.80
Lowndes	\$30,945.36
Macon	\$58,752.08
Madison	\$916,970.07
Marengo	\$57,588.11
Marion	\$84,288.36
Marshall	\$254,757.57
Mobile	\$1,131,089.79
Monroe	\$63,177.92
Montgomery	\$628,172.34
Morgan	\$327,255.54
Perry	\$29,006.32
Pickens	\$54,079.73
Pike	\$90,102.76
Randolph	\$62,753.42
Russell	\$145,009.62
Shelby	\$534,292.80
St Clair	\$228,941.94
Sumter	\$37,693.68
Talladega	\$225,376.06
Tallapoosa	\$113,976.63
Tuscaloosa	\$533,117.86
Walker	\$183,560.53
Washington	\$48,150.30
Wilcox	\$31,961.42
Winston	\$67,056.02
<b>County Total</b>	<b>\$13,090,594.00</b>



**Municipal Allocations FY 2017**

Abbeville	\$12,180.33
Adamsville	\$20,490.87
Addison	\$3,434.78
Akron	\$1,613.16
Alabaster	\$137,536.25
Albertville	\$95,883.86
Alexander City	\$67,404.18
Aliceville	\$11,264.99
Allgood	\$2,818.51
Altoona	\$4,227.76
Andalusia	\$40,850.32
Anderson	\$1,277.85
Anniston	\$104,701.91
Arab	\$36,477.56
Ardmore	\$5,410.45
Argo	\$18,447.22
Ariton	\$3,461.96
Arley	\$1,617.71
Ashford	\$9,733.39
Ashland	\$9,230.40
Ashville	\$10,023.39
Athens	\$99,223.48
Atmore	\$46,192.81
Attalla	\$27,405.75
Auburn	\$241,884.71
Autaugaville	\$3,942.30
Avon	\$2,460.53
Babbie	\$2,732.42
Baileyton	\$2,764.13
Bakerhill	\$1,264.24
Banks	\$811.12
Bay Minette	\$36,450.36
Bayou La Batre	\$11,591.25
Bear Creek	\$4,848.57
Beatrice	\$1,363.95
Beaver	\$910.79

**Municipal Allocations FY 2017**

Belk	\$974.24
Benton	\$222.05
Berry	\$5,202.01
Bessemer	\$124,413.38
Billingsley	\$652.53
Birmingham	\$961,725.12
Black	\$937.99
Blountsville	\$7,630.82
Blue Springs	\$435.01
Boaz City	\$43,279.14
Boligee	\$1,486.29
Bon Air	\$525.64
Brantley	\$3,665.88
Brent	\$22,416.70
Brewton	\$24,505.66
Bridgeport	\$10,956.86
Brighton	\$13,344.90
Brilliant	\$4,078.25
Brookside	\$6,176.26
Brookwood	\$8,283.36
Brundidge	\$9,407.14
Butler	\$8,582.41
Calera	\$52,654.57
Camden	\$9,153.38
Camp Hill	\$4,594.81
Carbon Hill	\$9,157.90
Cardiff	\$249.23
Carolina	\$1,345.81
Carrollton	\$4,617.46
Castleberry	\$2,641.78
Cedar Bluff	\$8,247.10
Center Point	\$76,675.37
Centre	\$15,809.96
Centreville	\$12,588.15
Chatom	\$5,836.41
Chelsea	\$46,142.98

**Municipal Allocations FY 2017**

Cherokee	\$4,748.88
Chickasaw	\$27,668.57
Childersburg	\$23,449.85
Citronelle	\$17,695.01
Clanton	\$39,055.90
Clay	\$43,990.57
Clayhatchee	\$2,668.98
Clayton	\$13,630.38
Cleveland	\$5,904.37
Clio	\$6,339.40
Coaling	\$7,508.49
Coffee springs	\$1,033.14
Coffeetown	\$1,595.06
Coker	\$4,436.21
Collinsville	\$8,985.72
Colony	\$1,214.40
Columbia	\$3,353.22
Columbiana	\$19,018.18
Coosada	\$5,546.40
Cordova	\$9,493.23
Cottonwood	\$5,840.93
County line	\$1,169.10
Courtland	\$2,759.62
Cowarts	\$8,478.20
Creola	\$8,727.43
Crossville	\$8,437.42
Cuba	\$1,567.85
Cullman	\$66,951.04
Cusseta	\$557.35
Dadeville	\$14,636.34
Daleville	\$23,993.62
Daphne	\$97,741.72
Dauphin Island	\$5,609.84
Daviston	\$969.73
Dayton	\$235.63
Deatsville	\$5,229.20

**Municipal Allocations FY 2017**

Decatur	\$252,320.48
Demopolis	\$33,908.26
Detroit	\$1,073.93
Dodge	\$2,687.10
Dora	\$9,176.03
Dothan	\$296,786.83
Double Springs	\$4,907.48
Douglas	\$3,371.34
Dozier	\$1,490.82
Dutton	\$1,427.38
East Brewton	\$11,228.75
Eclectic	\$4,535.91
Elba	\$17,853.61
Elberta	\$6,788.01
Eldridge	\$589.08
Elkmont	\$1,966.62
Elmore	\$5,718.58
Emelle	\$240.16
Enterprise	\$120,362.35
Epes	\$870.03
Ethelsville	\$367.05
Eufaula	\$59,528.65
Eutaw	\$13,295.04
Eva	\$2,351.77
Evergreen	\$17,871.73
Excel	\$3,276.18
Fairfield	\$50,375.28
Fairhope	\$69,447.83
Fairview	\$2,020.99
Falkville	\$5,795.62
Faunsdale	\$444.08
Fayette	\$20,930.42
Five Points	\$638.93
Flomaton	\$6,525.19
Floral	\$8,972.12
Florence	\$178,169.06

**Municipal Allocations FY 2017**

Foley	\$66,239.61
Forkland	\$2,940.86
Fort Deposit	\$6,090.17
Fort Payne	\$63,493.60
Franklin	\$675.18
Frisco City	\$5,931.57
Fruithurst	\$1,286.92
Fulton	\$1,232.54
Fultondale	\$37,972.91
Fyffe	\$4,612.95
Gadsden	\$167,008.29
Gainesville	\$942.54
Gantt	\$1,005.97
Garden City	\$2,229.43
Gardendale	\$62,954.36
Gaylesville	\$652.53
Geiger	\$770.33
Geneva	\$20,173.68
Georgiana	\$7,875.53
Geraldine	\$4,060.11
Gilbertown	\$974.24
Glen Allen	\$2,311.00
Glencoe	\$23,381.87
Glenwood	\$847.37
Goldville	\$249.23
Good Hope	\$10,259.04
Goodwater	\$6,683.78
Gordo	\$7,929.91
Gordon	\$1,504.43
Gordonville	\$1,477.23
Goshen	\$1,205.35
Grant	\$4,060.11
Graysville	\$9,810.42
Greensboro	\$11,314.83
Greenville	\$36,862.72
Grimes	\$2,528.51

**Municipal Allocations FY 2017**

Grove Hill	\$7,114.26
Guin	\$10,766.53
Gulf Shores	\$44,140.11
Guntersville	\$37,143.66
Gurley	\$3,629.62
Gu-win	\$797.51
Hackleburg	\$6,869.56
Haleburg	\$466.73
Haleyville	\$18,909.43
Hamilton	\$31,198.51
Hammondville	\$2,211.31
Hanceville	\$13,512.56
Harpersville	\$7,417.85
Hartford	\$11,890.32
Hartselle	\$64,594.72
Hayden	\$2,011.93
Hayneville	\$4,223.25
Headland	\$20,436.51
Heath	\$1,150.97
Heflin	\$15,769.18
Helena	\$76,095.36
Henagar	\$10,621.55
Highland Lake	\$1,866.93
Hillsboro	\$2,501.31
Hobson	\$3,493.70
Hodges	\$1,305.04
Hokes Bluff	\$19,421.47
Holly Pond	\$3,616.05
Hollywood	\$4,531.37
Homewood	\$114,041.07
Hoover	\$369,846.17
Horn Hill	\$1,033.14
Hueytown	\$72,977.77
Huntsville	\$816,123.00
Hurtsboro	\$2,505.86
Hyttop	\$1,604.12

<b>Municipal Allocations FY 2017</b>	
Ider	\$3,276.18
Indian Springs Village	\$10,707.64
Irondale	\$55,957.93
Jackson	\$23,690.02
Jacksons Gap	\$3,751.97
Jacksonville	\$56,859.67
Jasper	\$65,034.27
Jemison	\$11,713.59
Kansas	\$1,024.08
Kellyton	\$983.29
Kennedy	\$2,025.53
Killen	\$5,020.76
Kimberly	\$12,284.55
Kinsey	\$9,959.96
Kinston	\$2,446.94
Lafayette	\$13,607.73
Lake View	\$8,804.45
Lakeview	\$647.98
Lanett	\$29,308.93
Langston	\$1,223.48
Leeds	\$53,347.86
Leesburg	\$4,653.72
Leighton	\$3,303.36
Lester	\$502.99
Level Plains	\$9,447.91
Lexington	\$3,330.56
Libertyville	\$530.19
Lincoln	\$28,393.58
Linden	\$9,620.11
Lineville	\$10,852.63
Lipscomb	\$10,014.34
Lisman	\$2,442.42
Littleville	\$4,581.22
Livingston	\$15,791.84
Loachapoka	\$815.65

<b>Municipal Allocations FY 2017</b>	
Lockhart	\$2,338.19
Locust Fork	\$5,374.21
Louisville	\$2,351.77
Lowndesboro	\$521.10
Loxley	\$7,395.20
Luverne	\$12,687.85
Lynn	\$2,986.17
Madison	\$194,568.12
Madrid	\$1,585.98
Magnolia Springs	\$3,276.18
Malvern	\$6,561.42
Maplesville	\$3,208.22
Margaret	\$20,064.91
Marion	\$16,702.65
Maytown	\$1,744.59
Mcintosh	\$1,078.47
Mckenzie	\$2,401.62
Mcmullen	\$45.31
Memphis	\$131.42
Mentone	\$1,631.28
Midfield	\$24,310.81
Midland City	\$10,621.55
Midway	\$2,261.15
Millbrook	\$66,339.32
Millport	\$4,753.41
Millry	\$2,474.13
Mobile	\$884,120.80
Monroeville	\$29,540.03
Montevallo	\$28,651.86
Montgomery	\$932,393.52
Moody	\$53,134.89
Moore Susan	\$3,457.45
Mooresville	\$240.16
Morris	\$8,423.83
Mosses	\$4,662.79
Moulton	\$15,728.40

**Municipal Allocations FY 2017**

Moundville	\$10,997.64
Mount Vernon	\$7,132.38
Mountain Brook	\$92,498.93
Mulga	\$3,788.22
Munford	\$5,854.53
Muscle Shoals	\$59,569.43
Myrtlewood	\$589.08
Napier Field	\$1,604.12
Natural Bridge	\$167.66
Nauvoo	\$1,001.43
Nectar	\$1,563.32
Needham	\$425.95
New Brockton	\$5,192.95
New Hope	\$12,733.15
New Site	\$3,502.76
Newbern	\$842.83
Newton	\$6,846.91
Newville	\$2,442.42
North Courtland	\$2,863.82
North Johns	\$657.05
Northport	\$105,716.94
Notasulga	\$4,372.79
Oak Grove	\$2,392.57
Oak Hill	\$117.82
Oakman	\$3,575.25
Odenville	\$16,244.96
Ohatchee	\$5,301.71
Oneonta	\$29,757.54
Onycha	\$833.77
Opelika	\$119,977.17
Opp	\$30,174.43
Orange Beach	\$24,655.20
Orrville	\$924.40
Owens Cross Roads	\$6,892.22
Oxford	\$96,735.76
Ozark	\$67,549.19

**Municipal Allocations FY 2017**

Paint Rock	\$951.59
Parrish	\$4,449.82
Pelham	\$96,753.89
Pell City	\$57,525.79
Pennington	\$1,001.43
Perdido Beach	\$2,632.72
Petrey	\$262.81
Phenix City	\$148,728.74
Phil Campbell	\$5,202.01
Pickensville	\$2,755.08
Piedmont	\$22,104.03
Pike Road	\$24,496.60
Pinckard	\$2,931.80
Pine Apple	\$598.15
Pine Hill	\$4,418.09
Pine Ridge	\$1,277.85
Pisgah	\$3,271.66
Pleasant Grove	\$45,812.19
Pleasant Groves	\$1,903.18
Pollard	\$620.79
Powell	\$4,327.46
Prattville	\$153,885.45
Priceville	\$12,044.39
Prichard	\$102,676.38
Providence	\$1,010.49
Ragland	\$7,426.93
Rainbow City	\$43,510.24
Rainsville	\$22,421.23
Ranburne	\$1,853.33
Red Bay	\$14,310.08
Red Level	\$2,206.78
Reece City	\$2,958.97
Reform	\$7,712.41
Rehobeth	\$5,877.19
Repton	\$1,277.85
Ridgeville	\$507.51

<b>Municipal Allocations FY 2017</b>	
River Falls	\$2,383.52
Riverside	\$10,005.28
Riverview	\$833.77
Roanoke	\$27,523.56
Robertsdale	\$23,907.52
Rockford	\$2,161.46
Rogersville	\$5,695.93
Rosa	\$1,431.93
Russellville	\$44,543.40
Rutledge	\$2,116.15
Samson	\$8,790.86
Sand Rock	\$2,537.56
Sanford	\$1,092.07
Saraland	\$60,743.08
Sardis City	\$7,721.46
Satsuma	\$27,949.50
Scottsboro	\$66,928.39
Section	\$3,489.15
Selma	\$94,053.19
Semmes	\$13,580.53
Sheffield	\$40,959.07
Shiloh	\$1,241.59
Shorter	\$2,147.86
Silas	\$2,048.17
Silverhill	\$3,199.15
Sipsey	\$1,980.22
Skyline	\$3,856.20
Slocomb	\$8,972.12
Smiths Station	\$22,321.55
Snead	\$3,783.70
Somerville	\$3,280.71
South Vinemont	\$3,394.00
Southside	\$38,117.90
Spanish Fort	\$30,804.28
Springville	\$18,488.00
St Florian	\$1,871.47

<b>Municipal Allocations FY 2017</b>	
Steele	\$4,726.22
Stevenson	\$9,271.19
Sulligent	\$8,731.96
Sumiton	\$11,419.07
Summerdale	\$3,906.05
Sweet Water	\$1,169.10
Sylacauga	\$57,770.48
Sylvan Springs	\$6,987.38
Sylvania	\$8,324.13
Talladega	\$71,033.81
Talladega Springs	\$752.19
Tallassee	\$21,836.69
Tarrant	\$28,987.20
Taylor	\$10,762.01
The Pinson	\$32,458.22
Thomaston	\$1,889.58
Thomasville	\$19,072.55
Thorsby	\$8,972.12
Town Creek	\$4,984.51
Toxey	\$620.79
Trafford	\$2,927.26
Triana	\$2,247.56
Trinity	\$9,493.23
Troy	\$81,714.27
Trussville	\$90,323.86
Tuscaloosa	\$409,944.29
Tuscumbia	\$38,167.76
Tuskegee	\$44,702.00
Twin	\$1,808.02
Union Grove	\$348.91
Union Springs	\$18,034.86
Union	\$1,073.93
Uniontown	\$8,043.19
Valley	\$43,156.80
Valley Grande	\$18,216.13
Valley Head	\$2,528.51

## Municipal Allocations FY 2017

Vance	\$6,928.47
Vernon	\$9,062.75
Vestavia Hills	\$154,216.22
Vina Town Hall	\$1,622.22
Vincent	\$9,008.38
Vredenburgh	\$1,413.78
Wadley	\$3,403.06
Waldo	\$1,282.38
Walnut Grove	\$3,162.90
Warrior	\$14,391.63
Waterloo	\$919.88
Waterworks	\$915.34
Waverly	\$657.05
Weaver	\$13,766.32
Webb	\$6,479.87
Wedowee	\$3,729.32
West Blocton	\$5,618.90
West Jefferson	\$1,531.61
West Point	\$2,655.38
Westover	\$5,777.50
Wetumpka	\$29,580.80
White Hall	\$3,887.91
Wilsonville	\$8,278.81
Wilton	\$3,113.05
Winfield	\$21,374.49
Woodland	\$833.77
Woodstock	\$6,470.81
Woodville	\$3,380.41
Yellow Bluff	\$851.90
York	\$11,500.63

**Municipal Total**      **\$13,090,594.00**



# Summary of Excess Sales & Use Tax Discount Revenue

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## *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 September 30, 2002. Effective October 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.

Act 2011-642 provided changes in the distribution of the sales tax discount revenues for the 2012 and 2013 fiscal years. The \$5 million dollars of the sales tax discount revenues normally disbursed to the Department of Conservation and Natural Resources would be disbursed to the State General Fund during fiscal years 2012 and 2013.

### **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 September 30, 2002. Effective October 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.

Act 2011-642 provided changes in the distribution of the use tax discount revenues for the 2012 and 2013 fiscal years. The \$1 million dollars of the use tax discount revenues normally disbursed to the Coastal Programs would be disbursed to the State General Fund during fiscal years 2012 and 2013.

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 October 1, 2016, through September 30, 2017.

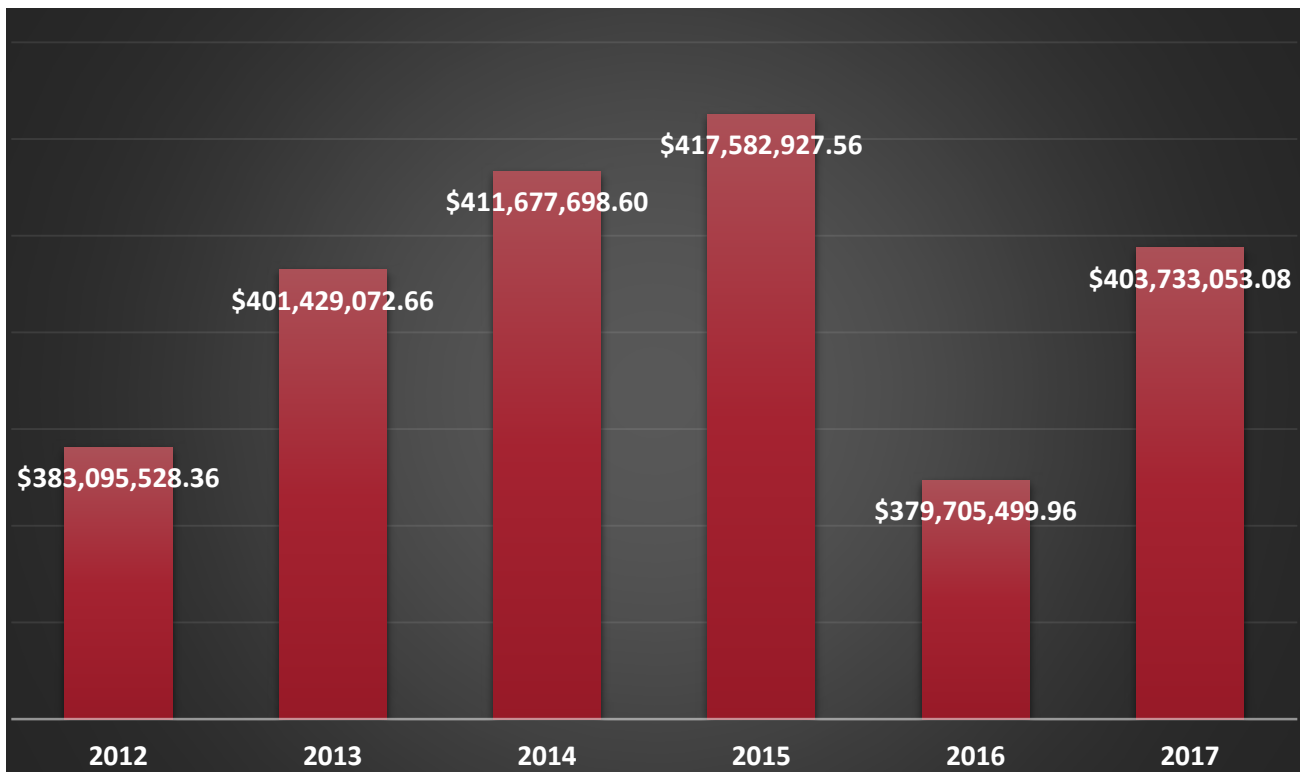
# FY 2017 Summary of Additional Taxes

## *Collected from Discount Caps on Sales & Use Tax*

	Sales Tax	Use Tax	Total
Oct. 2016	\$2,026,818.03	\$391,670.96	\$2,418,488.99
Nov. 2016	\$1,985,958.69	\$380,584.38	\$2,366,543.07
Dec. 2016	\$2,120,783.95	\$402,475.41	\$2,523,259.36
Jan. 2017	\$2,687,254.08	\$498,524.78	\$3,185,778.86
Feb. 2017	\$1,805,718.74	\$379,568.79	\$2,185,287.53
Mar. 2017	\$1,879,309.63	\$362,837.76	\$2,242,147.39
Apr. 2017	\$2,281,468.84	\$442,475.07	\$2,723,943.91
May 2017	\$2,093,118.33	\$373,594.66	\$2,466,712.99
Jun. 2017	\$2,129,271.85	\$394,870.32	\$2,524,142.17
Jul. 2017	\$2,146,214.14	\$413,333.64	\$2,559,547.78
Aug. 2017	\$2,100,415.13	\$388,011.71	\$2,488,426.84
Sep. 2017	\$2,093,266.69	\$406,940.54	\$2,500,207.23
<b>Total</b>	<b>\$25,349,598.10</b>	<b>\$4,834,888.02</b>	<b>\$30,184,486.12</b>

# Utility Gross Receipts

- Alabama levies a privilege or license tax against every utility furnishing electricity, domestic water, natural gas, telephone and telegraph services to users in the State of Alabama.
- The tax is due monthly and is computed against the gross sales or gross receipts to each user of the utility at a graduated rate.
- The tax is calculated for each user of electricity, domestic water, and natural gas as follows: For monthly gross sales or receipts of \$40,000 or less, the tax is 4% of such gross sales or gross receipts; between \$40,000 and \$60,000, the tax is \$1,600 plus 3% of the excess over \$40,000; for over \$60,000, the tax is \$2,200 plus 2% of excess over \$60,000.
- The tax rate against the gross receipts of telephone and telegraph services is 6%.
- The collected tax is distributed as follows: \$14,600,000 to the Special Mental Health Trust Fund and the remainder to the Education Trust Fund.



Note: Includes the collections of Utility Gross Receipts Tax (in-state sales of utility service), Utility Service Use Tax (sales of utility service from out-of-state utilities into Alabama) and Utility Direct Pay Tax (tax-free purchases of utility services from in-state and/or out-of-state utilities to taxpayers who are allowed to self-accrue and pay tax on the taxable amount of utility services).

# Distribution of TVA In-Lieu-of-Taxes Payment

*Oct. 1, 2016, through Sept. 30, 2017*

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%.

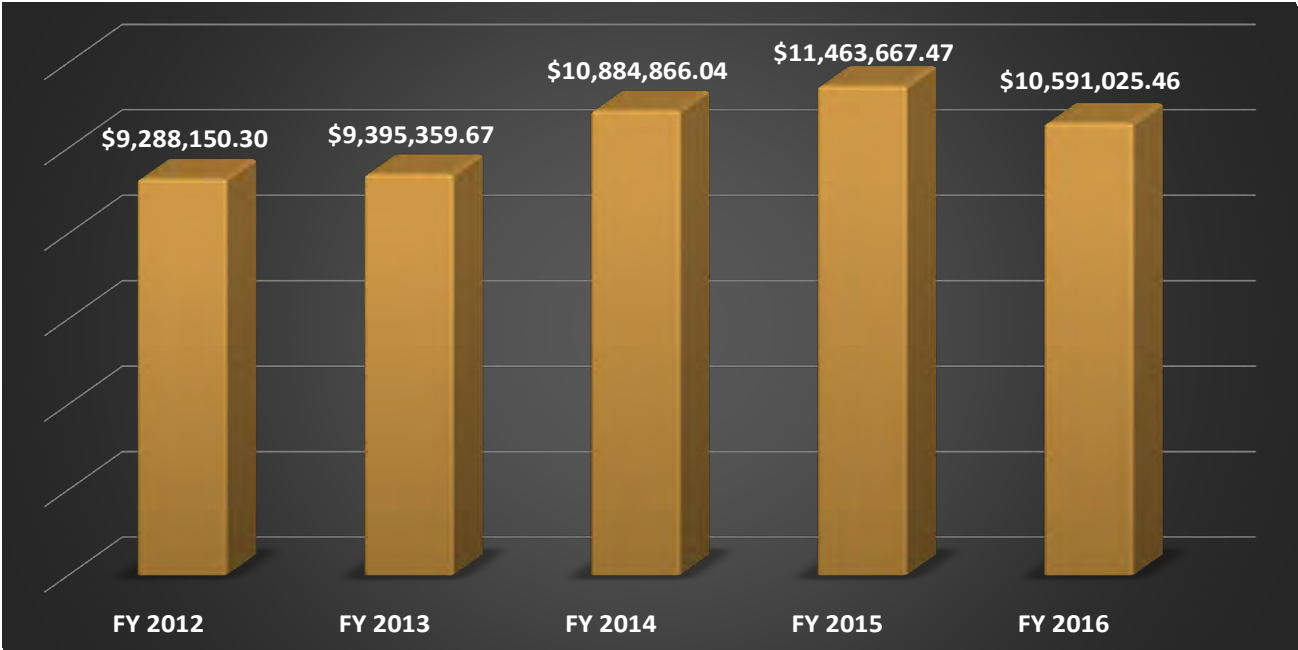
Share	Annual Distribution
17% State General Fund	\$14,792,874.04
83% TVA-Served Counties*	\$72,224,031.98
<b>Total FY 2017 Distributions</b>	<b>\$87,016,906.02</b>

TVA-Served Counties*	Total Distribution
Calhoun	\$109,506.10
Cherokee	\$899,463.68
Colbert	\$4,968,247.82
Cullman	\$3,964,911.61
DeKalb	\$2,673,387.02
Etowah	\$155,678.98
Franklin	\$1,779,787.98
Jackson	\$6,563,691.15
Jefferson	\$1,987,453.68
Lauderdale	\$4,721,176.69
Lawrence	\$1,367,822.12
Limestone	\$7,431,455.71
Madison	\$16,126,542.44
Marshall	\$5,420,074.12
Morgan	\$13,862,688.02
Winston	\$192,144.86
<b>TOTAL</b>	<b>\$72,224,031.98</b>

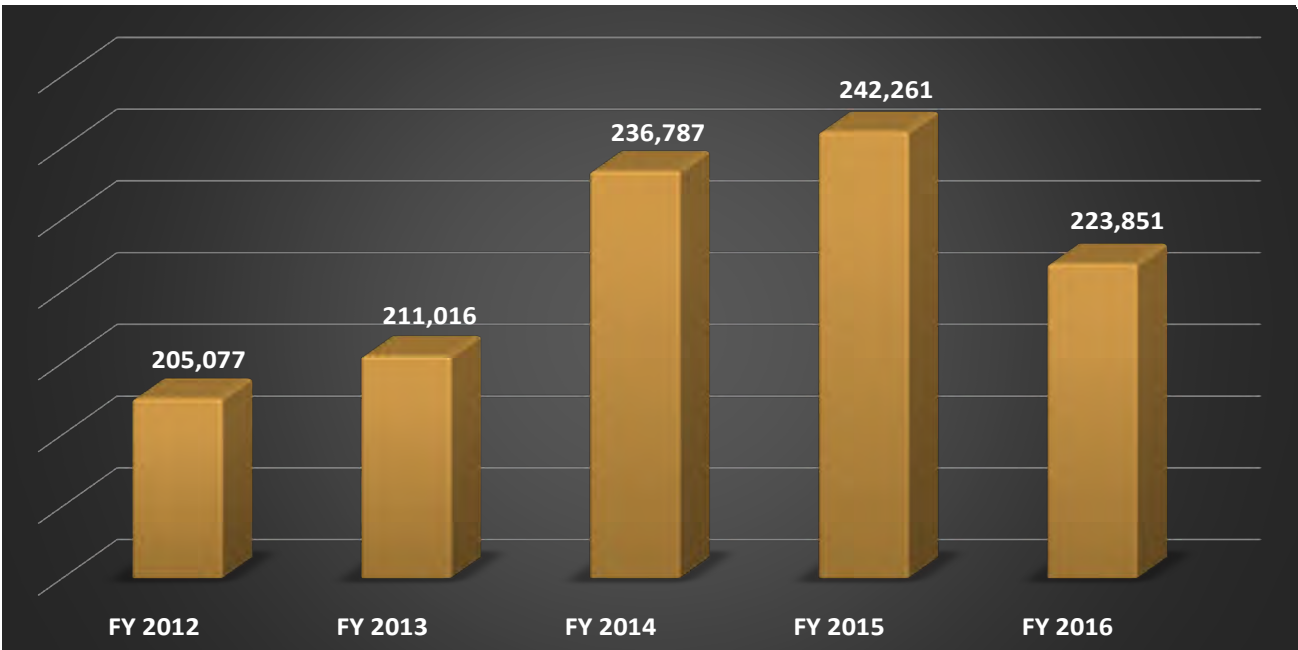
\*On March 4, 2010, the Legislature passed Act 2010-135 which changed the way the TVA payments are distributed. Section 40-28-2(c)(1) states: Beginning in fiscal year ending 9/30/10, the distribution provided to the dry, non-served counties shall be reduced by an amount equal to the funds allocated to 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.

# Business & License Tax Division

## Total Business License Fees *Gross Collections*



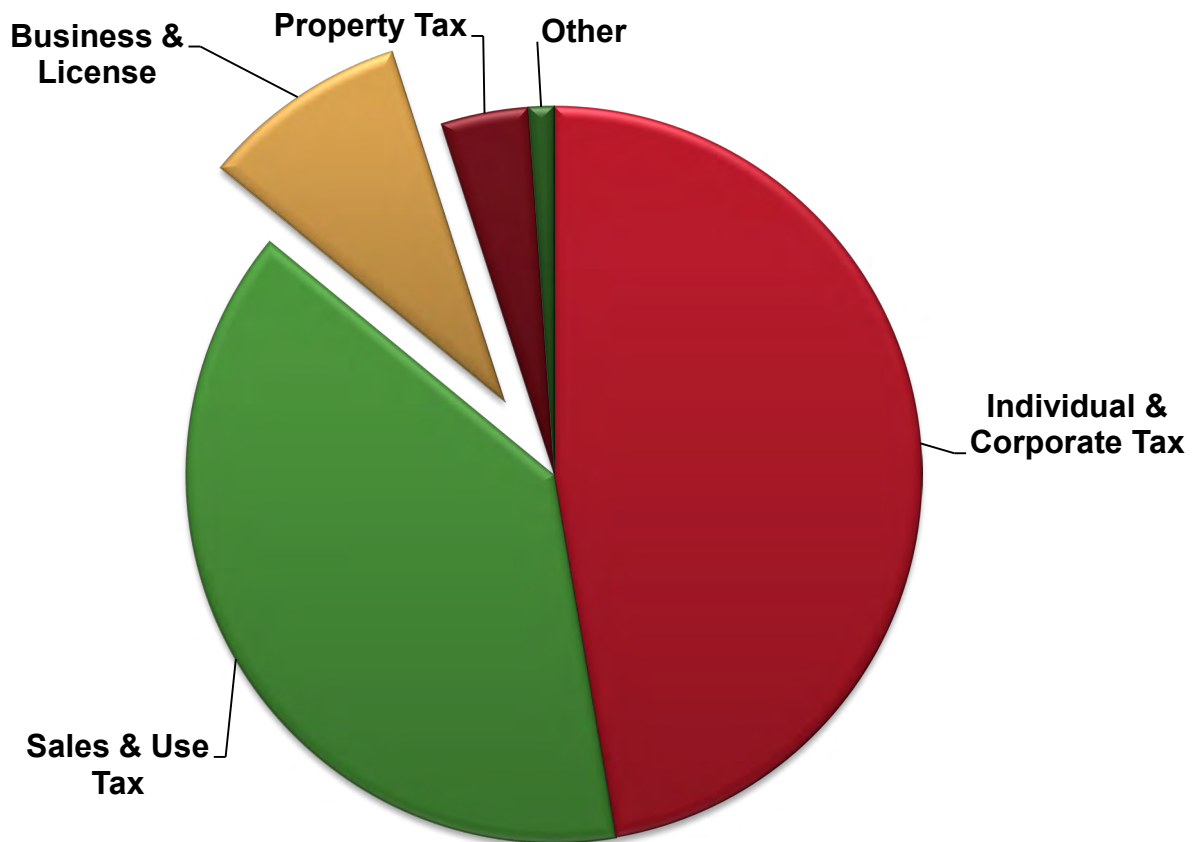
## Total Business Licenses Issued



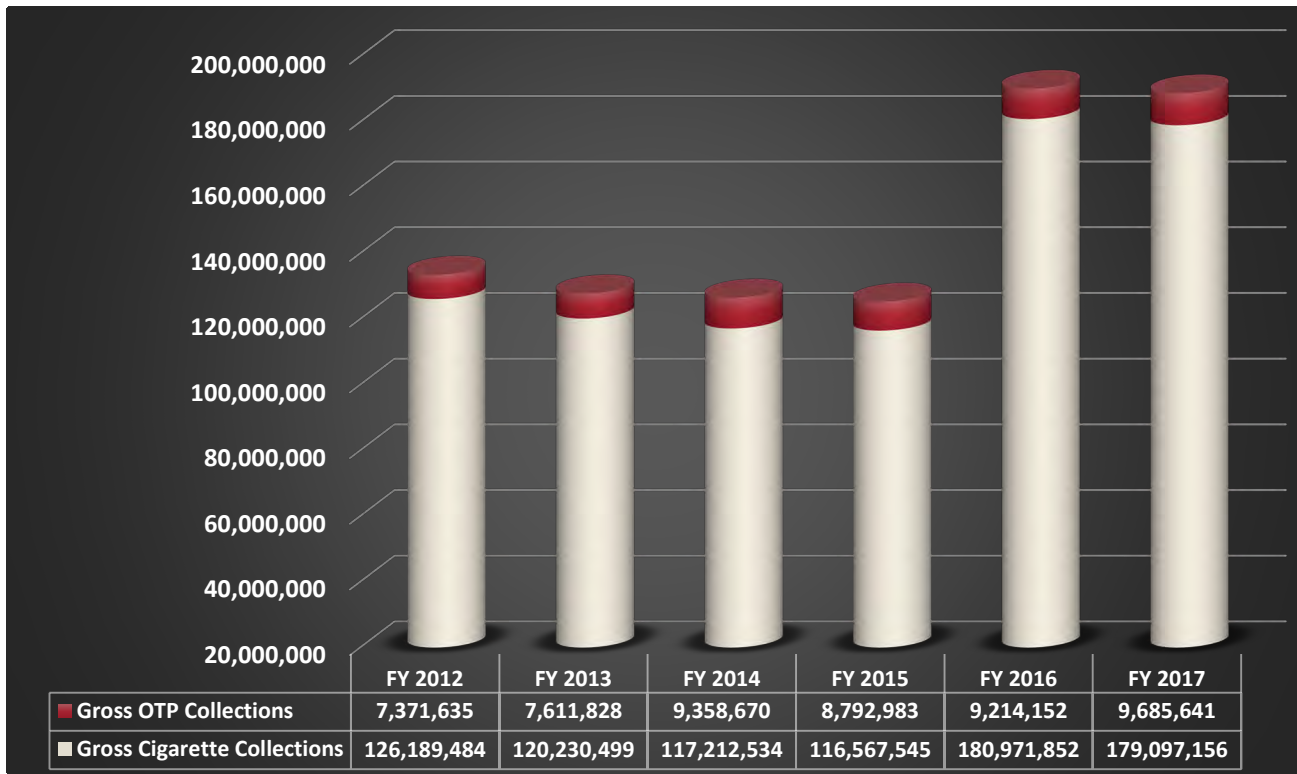
# Business & License Tax Facts

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- Conducted 131 audits.
- Administered audit collections, refund reductions, and assessments totaling \$3,163,056.41.
- Issued 852 license citations, totaling \$210,750.68.
- Conducted 183 reviews.
- Entered 751 preliminary assessments, totaling \$4,261,968.14.
- Entered 399 final assessments, totaling \$2,962,205.91.
- Collected \$219,393.24 in payments for preliminary assessments, and \$286,586.27 in payments for final assessments.



# Tobacco Products



## Rate:

- Cigarettes - 67.5¢\* on each package of 20 cigarettes.
- Other Tobacco Products (OTP) includes cigars, filtered cigars, cigar wrappers, smoking tobacco, chewing tobacco and snuff – rates vary depending on weight or number.

\*Act 2015-535 increased the cigarette tax from 21.25 mills for each cigarette (42.5¢ per pack) to 33.75 mills for each cigarette (67.5¢ per pack)

- In addition to state tobacco taxes, cigarettes and OTP are subject to taxation at the local level.



# County Tobacco Taxes Collected by the State

## Net Distributions

	FY 2013 <sup>2</sup>	FY 2014	FY 2015	FY 2016	FY 2017
Barbour	\$209,900.68	\$198,191.66	\$195,591.71	\$183,670.89	\$179,917.87
Bullock	\$42,408.44	\$41,450.13	\$44,153.30	\$44,472.12	\$43,668.93
Chambers	\$532,291.62	\$537,862.09	\$529,373.86	\$486,064.94	\$475,442.25
Cherokee	\$209,466.71	\$195,586.13	\$222,941.95	\$197,471.37	\$187,871.46
Clay <sup>1</sup>	\$255,867.57	\$218,878.26	\$187,669.50	\$242.79	\$27.81
Coosa	\$29,236.23	\$25,998.07	\$28,549.17	\$33,167.16	\$33,410.79
Crenshaw	\$55,212.15	\$56,636.28	\$60,200.17	\$54,027.76	\$54,875.76
Franklin	\$164,019.02	\$147,928.45	\$148,843.63	\$157,571.73	\$140,187.43
Geneva	\$109,918.86	\$101,090.44	\$115,276.96	\$109,182.28	\$115,075.09
Henry <sup>1</sup>	\$52,331.66	\$44,118.07	\$38,418.85	\$83.76	\$31.28
Houston	\$487,191.08	\$464,894.42	\$514,442.95	\$501,668.37	\$503,186.69
Limestone	\$284,890.15	\$266,343.18	\$280,839.53	\$307,693.75	\$284,980.62
Marion	\$135,305.50	\$128,114.92	\$139,055.26	\$132,611.53	\$130,210.64
Mobile	\$2,191,903.12	\$2,126,591.71	\$2,298,247.82	\$2,166,780.15	\$2,241,006.48
Randolph	\$481,718.81	\$466,910.41	\$469,954.22	\$458,133.17	\$466,316.40
Talladega	\$397,024.19	\$353,317.40	\$397,953.38	\$393,058.70	\$402,803.09
Washington	\$107,802.83	\$120,469.09	\$106,163.94	\$97,974.28	\$107,225.88
<b>TOTAL</b>	<b>\$5,746,488.62</b>	<b>\$5,494,380.71</b>	<b>\$5,777,676.20</b>	<b>\$5,323,874.75</b>	<b>\$5,366,238.47</b>

<sup>1</sup> ADOR no longer administers the local tax for these jurisdictions.

<sup>2</sup> FY 2012-13 figures were adjusted to reflect the actual warrants issued to county.

# Estimated Fuel Gallonage Sold by County

County	Gasoline FY 2016	Gasoline FY 2017	Motor Fuels FY 2016	Motor Fuels FY 2017
Autauga	29,638,574	29,129,077	8,639,785	9,300,095
Baldwin	115,169,860	117,031,867	33,572,559	37,364,983
Barbour	12,793,077	12,530,536	3,729,243	4,000,648
Bibb	14,544,673	14,148,409	4,239,841	4,517,189
Blount	33,228,355	32,900,022	9,686,223	10,504,052
Bullock	4,386,410	4,315,964	1,278,659	1,377,966
Butler	10,559,051	10,168,785	3,078,013	3,246,607
Calhoun	58,995,112	57,713,135	17,197,354	18,426,181
Chambers	17,998,383	17,654,209	5,246,614	5,636,492
Cherokee	15,529,327	15,825,203	4,526,872	5,052,542
Chilton	26,221,974	26,052,909	7,643,830	8,317,961
Choctaw	7,538,292	7,289,021	2,197,448	2,327,179
Clarke	13,117,172	13,127,111	3,823,718	4,191,117
Clay	8,656,542	8,491,991	2,523,423	2,711,254
Cleburne	9,802,006	9,773,523	2,857,331	3,120,411
Coffee	27,708,851	27,756,708	8,077,261	8,861,936
Colbert	31,672,206	30,940,898	9,232,598	9,878,559
Conecuh	6,439,834	6,348,739	1,877,242	2,026,974
Coosa	6,974,219	6,942,860	2,033,018	2,216,660
Covington	21,706,916	21,410,424	6,327,669	6,835,746
Crenshaw	8,000,931	7,888,051	2,332,309	2,518,433
Cullman	48,673,565	48,288,227	14,188,575	15,417,073
Dale	26,105,696	25,802,495	7,609,934	8,238,011
Dallas	17,703,977	17,030,628	5,160,793	5,437,401
DeKalb	38,099,670	38,158,723	11,106,234	12,183,007
Elmore	44,856,176	44,473,091	13,075,788	14,199,007
Escambia	19,529,792	19,549,502	5,693,027	6,241,606
Etowah	54,700,240	53,944,645	15,945,379	17,223,008
Fayette	10,232,483	10,146,690	2,982,817	3,239,553
Franklin	16,603,044	16,468,424	4,839,866	5,257,905
Geneva	14,957,831	14,958,573	4,360,279	4,775,852
Greene	4,062,315	3,959,983	1,184,184	1,264,311
Hale	8,923,734	8,715,400	2,601,311	2,782,582
Henry	10,816,348	10,640,153	3,153,017	3,397,102
Houston	54,126,271	54,045,301	15,778,064	17,255,145

## Estimated Fuel Gallonage Sold by County

County	Gasoline FY 2016	Gasoline FY 2017	Motor Fuels FY 2016	Motor Fuels FY 2017
Jackson	29,611,360	29,293,565	8,631,852	9,352,611
Jefferson	288,060,719	288,749,801	83,971,063	92,189,690
Lamar	7,773,322	7,669,552	2,265,960	2,448,672
Lauderdale	48,631,507	48,143,380	14,176,315	15,370,827
Lawrence	20,605,984	20,553,614	6,006,742	6,562,191
Lee	71,110,313	71,530,113	20,728,993	22,837,553
Limestone	49,700,277	50,063,223	14,487,866	15,983,779
Lowndes	6,368,088	6,137,606	1,856,328	1,959,565
Macon	8,874,254	8,612,288	2,586,887	2,749,661
Madison	185,822,481	186,786,984	54,168,133	59,635,830
Marengo	10,865,828	10,384,829	3,167,440	3,315,584
Marion	15,519,431	15,172,161	4,523,987	4,844,044
Marshall	50,838,319	50,689,258	14,819,611	16,183,655
Mobile	191,601,756	185,962,089	55,852,819	59,372,465
Monroe	11,937,072	11,673,726	3,479,713	3,727,092
Montgomery	104,860,683	102,718,970	30,567,385	32,795,278
Morgan	68,141,507	67,660,966	19,863,572	21,602,243
Perry	3,656,579	3,429,694	1,065,910	1,095,005
Pickens	9,487,807	9,410,177	2,765,741	3,004,405
Pike	15,049,370	14,570,676	4,386,962	4,652,007
Randolph	13,740,621	13,404,531	4,005,456	4,279,690
Russell	27,060,662	26,612,659	7,888,311	8,496,673
St. Clair	49,467,721	49,584,489	14,420,075	15,830,933
Shelby	108,789,402	108,333,652	31,712,626	34,587,888
Sumter	5,910,397	5,641,687	1,722,909	1,801,232
Talladega	43,631,544	43,257,845	12,718,802	13,811,013
Tallapoosa	21,657,436	21,272,942	6,313,245	6,791,852
Tuscaloosa	90,699,481	89,756,347	26,439,328	28,656,677
Walker	35,370,843	35,067,824	10,310,768	11,196,170
Washington	9,534,814	9,579,575	2,779,443	3,058,489
Wilcox	5,175,618	4,939,545	1,508,717	1,577,058
Winston	14,373,966	14,749,894	4,190,079	4,709,226
<b>*TOTAL</b>	<b>2,474,002,070</b>	<b>2,455,034,940</b>	<b>721,183,314</b>	<b>783,823,608</b>

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

# Estimated Fuel Tax by County

County	FY 2014	FY 2015	FY 2016	FY 2017
Autauga	\$6,657,638.16	\$6,725,561.77	\$6,383,731.01	\$6,963,645.38
Baldwin	\$25,618,877.36	\$25,880,250.30	\$24,805,963.77	\$27,977,831.88
Barbour	\$2,920,633.49	\$2,950,430.84	\$2,755,448.50	\$2,995,570.67
Bibb	\$3,326,308.03	\$3,360,244.21	\$3,132,717.41	\$3,382,342.04
Blount	\$7,503,025.96	\$7,579,574.51	\$7,156,919.13	\$7,865,133.73
Bullock	\$919,603.36	\$928,985.48	\$944,770.87	\$1,031,781.59
Butler	\$2,392,754.38	\$2,417,166.11	\$2,274,270.78	\$2,430,966.64
Calhoun	\$13,529,552.84	\$13,667,586.17	\$12,706,715.33	\$13,796,997.52
Chambers	\$4,090,784.12	\$4,132,519.77	\$3,876,597.92	\$4,220,444.49
Cherokee	\$3,502,639.74	\$3,538,374.92	\$3,344,797.96	\$3,783,199.17
Chilton	\$5,820,620.54	\$5,880,004.59	\$5,647,843.49	\$6,228,251.56
Choctaw	\$1,805,168.00	\$1,823,584.97	\$1,623,641.77	\$1,742,525.34
Clarke	\$3,030,003.79	\$3,060,916.97	\$2,825,253.91	\$3,138,188.95
Clay	\$1,950,251.06	\$1,970,148.22	\$1,864,497.06	\$2,030,109.51
Cleburne	\$2,218,654.71	\$2,241,290.22	\$2,111,213.88	\$2,336,474.70
Coffee	\$6,235,781.28	\$6,299,400.95	\$5,968,095.77	\$6,635,564.66
Colbert	\$7,062,196.68	\$7,134,247.74	\$6,821,746.61	\$7,396,782.36
Conecuh	\$1,488,217.33	\$1,503,400.66	\$1,387,049.40	\$1,517,740.16
Coosa	\$1,555,178.74	\$1,571,045.23	\$1,502,148.39	\$1,659,771.52
Covington	\$4,941,194.03	\$4,991,605.86	\$4,675,363.60	\$5,118,411.41
Crenshaw	\$1,801,261.92	\$1,819,639.04	\$1,723,287.65	\$1,885,730.52
Cullman	\$10,961,024.76	\$11,072,853.06	\$10,483,599.66	\$11,543,863.55
Dale	\$5,947,847.22	\$6,008,529.28	\$5,622,798.80	\$6,168,387.10
Dallas	\$4,045,585.17	\$4,086,859.68	\$3,813,186.90	\$4,071,370.25
DeKalb	\$8,463,922.19	\$8,550,274.15	\$8,206,131.68	\$9,122,287.41
Elmore	\$10,200,454.75	\$10,304,523.44	\$9,661,387.89	\$10,631,810.88
Escambia	\$4,460,745.91	\$4,506,256.04	\$4,206,441.79	\$4,673,536.30
Etowah	\$12,274,026.41	\$12,399,250.41	\$11,781,660.49	\$12,896,096.08
Fayette	\$2,300,124.42	\$2,323,591.12	\$2,203,932.51	\$2,425,684.48
Franklin	\$3,745,932.86	\$3,784,150.21	\$3,576,061.67	\$3,936,968.66
Geneva	\$3,384,899.26	\$3,419,433.21	\$3,221,705.98	\$3,576,021.18
Greene	\$920,719.38	\$930,112.89	\$874,965.47	\$946,680.15
Hale	\$1,999,914.10	\$2,020,317.94	\$1,922,046.56	\$2,083,518.00
Henry	\$2,394,428.41	\$2,418,857.22	\$2,329,688.81	\$2,543,652.68
Houston	\$12,346,009.92	\$12,471,968.33	\$11,658,035.65	\$12,920,159.24

## Estimated Fuel Tax by County

County	FY 2014	FY 2015	FY 2016	FY 2017
Jackson	\$6,740,223.90	\$6,808,990.08	\$6,377,869.49	\$7,002,968.11
Jefferson	\$64,856,031.43	\$65,517,715.84	\$62,044,217.04	\$69,029,005.59
Lamar	\$1,777,825.43	\$1,795,963.44	\$1,674,264.01	\$1,833,495.84
Lauderdale	\$10,943,726.40	\$11,055,378.21	\$10,474,540.94	\$11,509,236.06
Lawrence	\$4,691,762.78	\$4,739,629.82	\$4,438,238.36	\$4,913,581.05
Lee	\$15,812,936.91	\$15,974,266.15	\$15,316,158.63	\$17,100,107.19
Limestone	\$11,058,676.82	\$11,171,501.39	\$10,704,738.92	\$11,968,196.93
Lowndes	\$1,461,990.78	\$1,476,906.53	\$1,371,596.30	\$1,467,266.20
Macon	\$2,065,201.48	\$2,086,271.40	\$1,911,389.24	\$2,058,867.93
Madison	\$41,634,372.54	\$42,059,141.28	\$40,023,542.25	\$44,653,605.69
Marengo	\$2,446,323.50	\$2,471,281.77	\$2,340,346.13	\$2,482,614.41
Marion	\$3,503,197.75	\$3,538,938.63	\$3,342,666.50	\$3,627,082.04
Marshall	\$11,317,594.27	\$11,433,060.41	\$10,949,857.14	\$12,117,858.08
Mobile	\$43,218,009.88	\$43,658,935.46	\$41,268,316.51	\$44,456,405.11
Monroe	\$2,731,467.51	\$2,759,334.91	\$2,571,076.97	\$2,790,740.31
Montgomery	\$23,700,990.98	\$23,942,796.96	\$22,585,512.42	\$24,556,167.11
Morgan	\$15,450,229.28	\$15,607,858.04	\$14,676,719.80	\$16,175,142.58
Perry	\$834,785.57	\$843,302.36	\$787,575.50	\$819,908.35
Pickens	\$2,269,433.78	\$2,292,587.35	\$2,043,539.94	\$2,249,612.54
Pike	\$3,418,379.97	\$3,453,255.50	\$3,241,422.01	\$3,483,289.96
Randolph	\$3,077,434.79	\$3,108,831.88	\$2,959,536.06	\$3,204,509.38
Russell	\$6,279,306.20	\$6,343,369.93	\$5,828,484.96	\$6,362,066.24
St. Clair	\$11,162,467.01	\$11,276,350.48	\$10,654,649.54	\$11,853,750.17
Shelby	\$24,530,196.44	\$24,780,462.27	\$23,431,703.15	\$25,898,422.22
Sumter	\$1,343,134.28	\$1,356,837.41	\$1,273,016.14	\$1,348,711.09
Talladega	\$9,588,315.86	\$9,686,139.29	\$9,397,619.37	\$10,341,292.17
Tallapoosa	\$4,947,332.16	\$4,997,806.61	\$4,664,706.28	\$5,085,544.65
Tuscaloosa	\$20,419,323.89	\$20,627,649.13	\$19,535,389.19	\$21,457,300.89
Walker	\$8,127,999.12	\$8,210,923.87	\$7,618,380.82	\$8,383,372.15
Washington	\$2,224,234.83	\$2,246,927.27	\$2,053,664.38	\$2,290,109.08
Wilcox	\$1,176,846.78	\$1,188,853.39	\$1,114,755.03	\$1,180,855.84
Winston	\$3,384,899.26	\$3,419,433.21	\$3,095,949.68	\$3,526,134.13
<b>TOTAL</b>	<b>\$558,011,747.93</b>	<b>\$563,704,783.19</b>	<b>\$532,865,693.63</b>	<b>\$586,906,479.57</b>

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

# County Gasoline & Motor Fuel Taxes Collected by the State

## Net Distributions

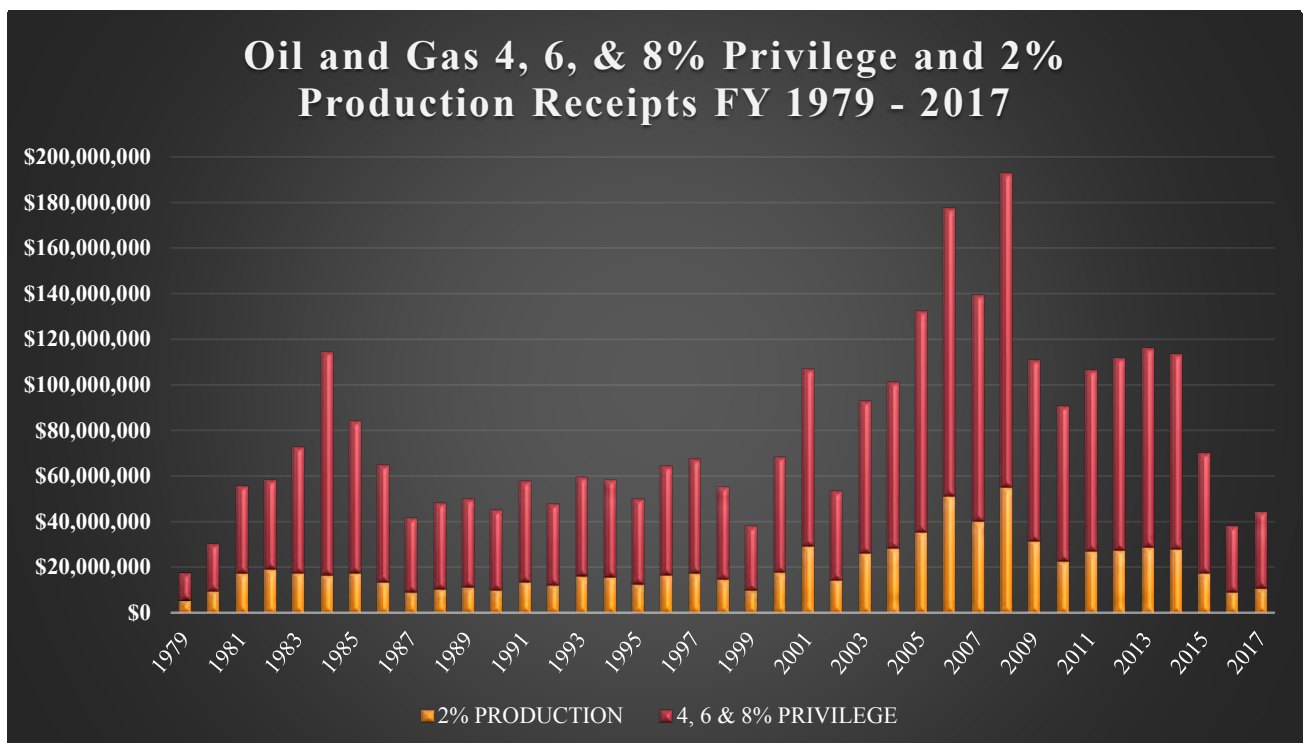
County	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Bullock	\$119,395.52	\$115,326.98	\$113,185.31	\$118,231.90	\$120,388.83
Cullman	\$432,028.05	\$466,771.55	\$508,391.11	\$550,999.76	\$518,832.33
Lowndes	\$480,468.59	\$459,038.17	\$467,431.28	\$469,492.88	\$466,873.91
<b>Total</b>	<b>\$1,031,892.16</b>	<b>\$1,041,136.70</b>	<b>\$1,089,007.70</b>	<b>\$1,138,724.54</b>	<b>\$1,106,095.07</b>

# Oil & Gas Production & Privilege Tax Receipts

## Collections FY 2013-2017

Year	Production Receipts	Privilege Receipts	Total
2013	\$28,917,319.24	\$87,233,468.68	\$116,150,787.92
2014	\$28,431,603.70	\$85,131,031.51	\$113,562,635.21
2015	\$17,818,046.52	\$52,426,080.67	\$70,244,127.19
2016	\$9,332,861.16	\$28,768,244.64	\$38,101,105.80
2017	\$10,938,465.42	\$33,192,632.28	\$44,131,097.70

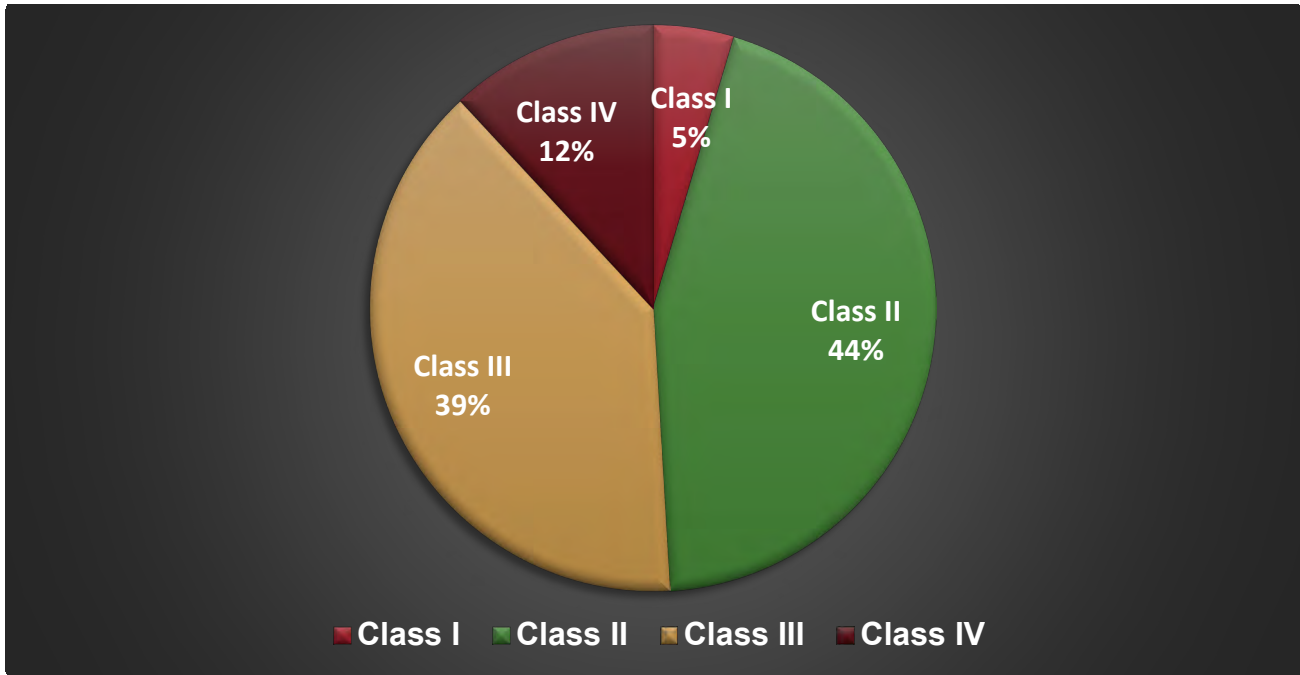
## Historical Trends



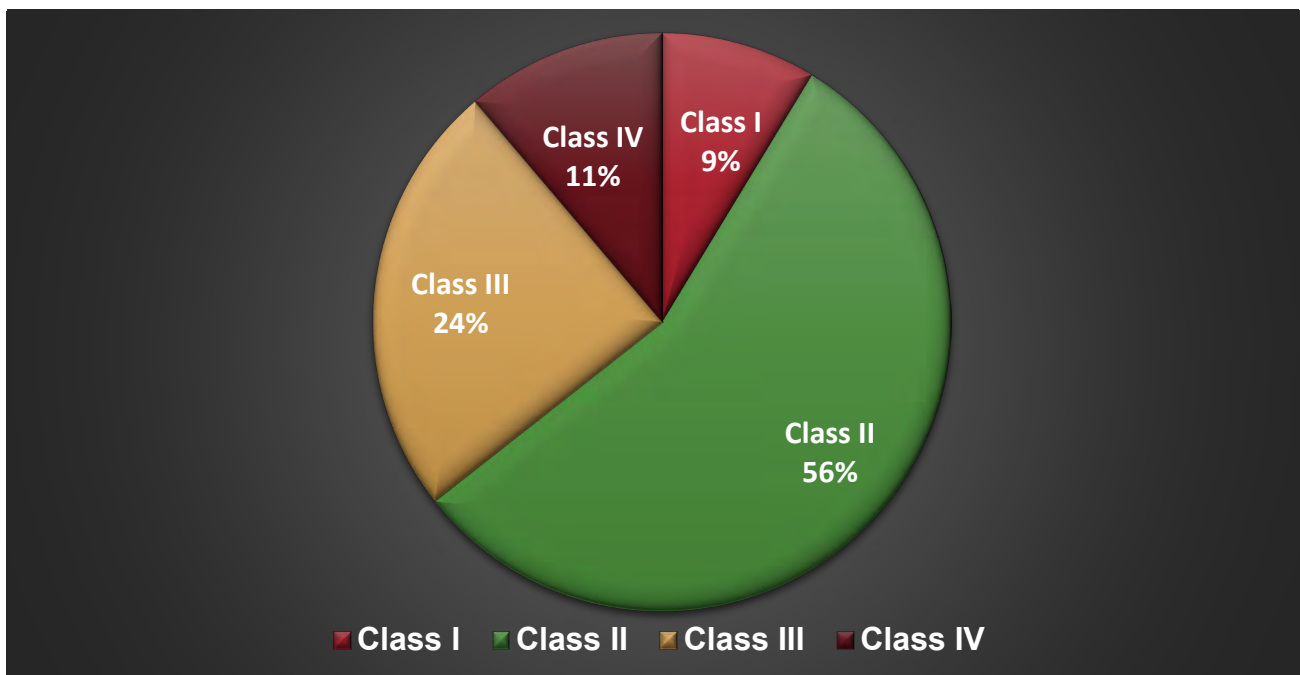


# Property Tax Division

## Appraised Property Value by Class



## Net Assessed Property Value by Class



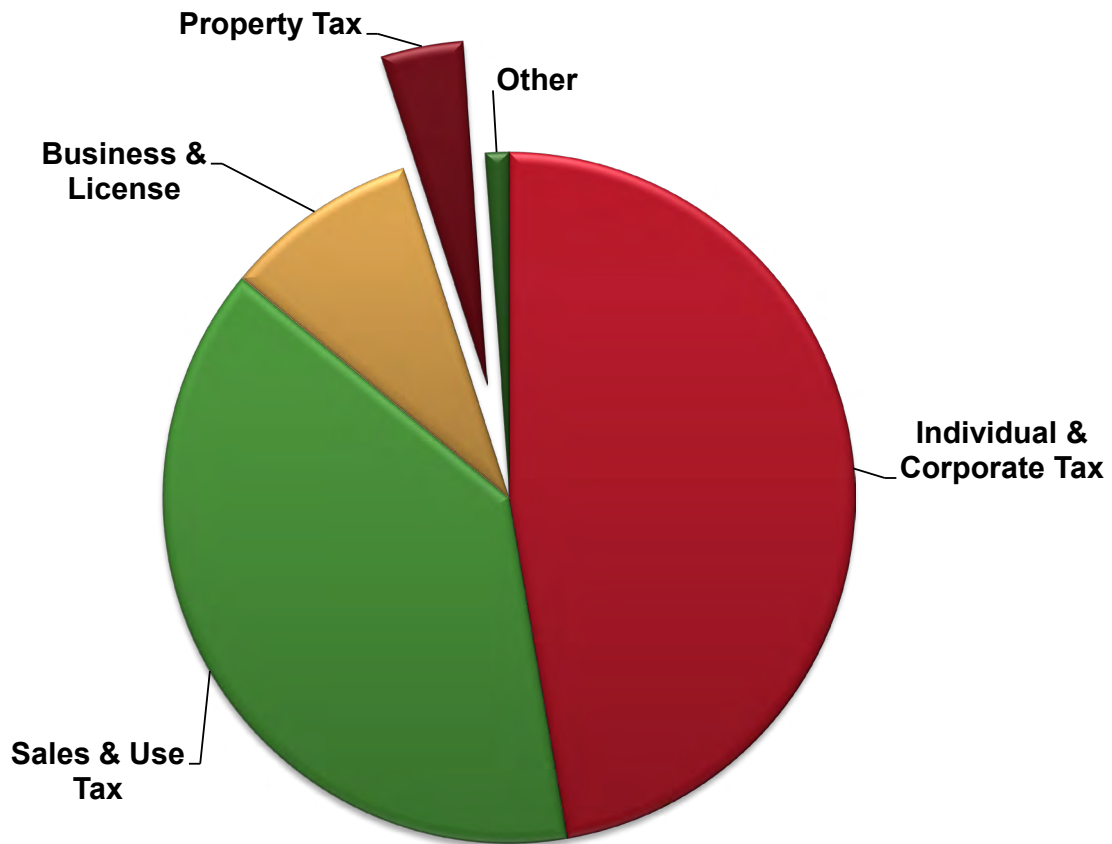
# Property Tax Facts

## Public Utility Information for fiscal year 2017

- Property tax assessments for airlines, railroads, and public utilities totaled \$19,035,733,040 in market value with an assessed value of \$5,492,896,800.

## Freight Line and Equipment Information for fiscal year 2017

- License tax assessments for freight lines totaled 337 companies with an assessed value of \$137,948,852, and resulted in tax collections of \$4,828,210.



Class	Description	Assessment %
I	All property of utilities used in the business of such utilities	30%
II	All property not otherwise classified	20%
III	All agricultural, forest, and single-family owner occupied residential property, including owner occupied residential manufactured homes located on land owned by the manufactured home owner, and historic building and sites	10%
IV	All private passenger automobiles and motor trucks of the type commonly known as "pickups" or "pickup trucks" owned and operated by an individual for personal or private use and not for hire, rent, or compensation	15%

# Net Taxable Assessed Valuation by County

Real, Business Personal, and Motor Vehicle Property (State)  
Oct. 1 Lien Date

County	FY 2012	FY 2013	FY 2014	FY 2015
Autauga	\$646,595,550	\$642,216,530	\$665,688,500	\$679,072,040
Baldwin	\$3,567,420,220	\$3,706,879,800	\$3,921,361,820	\$4,141,859,320
Barbour	\$220,618,240	\$220,854,000	\$228,810,294	\$230,275,373
Bibb	\$157,100,500	\$156,517,140	\$163,018,660	\$161,325,650
Blount	\$404,449,220	\$394,783,220	\$395,019,000	\$404,334,320
Bullock	\$87,654,180	\$95,889,920	\$91,401,860	\$84,874,894
Butler	\$189,930,460	\$187,606,880	\$203,754,720	\$203,880,940
Calhoun	\$1,008,219,160	\$1,002,225,080	\$1,021,615,740	\$1,020,912,000
Chambers	\$275,944,790	\$282,774,580	\$295,431,290	\$300,554,404
Cherokee	\$264,101,000	\$266,911,760	\$274,279,480	\$270,880,160
Chilton	\$366,380,360	\$390,934,480	\$399,291,100	\$439,959,300
Choctaw	\$247,459,500	\$243,940,600	\$255,292,660	\$255,529,300
Clarke	\$323,515,580	\$289,914,960	\$295,717,144	\$298,113,780
Clay	\$101,153,980	\$100,768,320	\$105,041,240	\$103,686,200
Cleburne	\$120,802,936	\$122,716,804	\$128,483,322	\$128,182,076
Coffee	\$420,423,520	\$418,987,040	\$426,208,580	\$485,306,800
Colbert	\$516,234,850	\$560,817,080	\$586,210,205	\$597,056,900
Conecuh	\$134,251,330	\$133,463,020	\$139,307,300	\$136,265,760
Coosa	\$149,182,560	\$148,484,696	\$152,449,436	\$154,805,732
Covington	\$360,773,390	\$383,489,030	\$373,717,400	\$396,815,620
Crenshaw	\$105,640,680	\$109,323,200	\$118,183,880	\$126,311,820
Cullman	\$809,646,320	\$816,372,120	\$854,515,140	\$870,837,566
Dale	\$338,263,680	\$346,641,000	\$359,852,180	\$362,203,400
Dallas	\$326,684,980	\$323,371,120	\$335,732,760	\$332,439,055
Dekalb	\$469,579,660	\$468,527,400	\$480,116,220	\$487,358,180
Elmore	\$978,298,000	\$977,950,280	\$992,488,700	\$1,017,695,040
Escambia	\$381,381,080	\$374,371,160	\$390,261,700	\$438,351,060
Etowah	\$816,699,000	\$812,927,346	\$847,650,280	\$863,333,920
Fayette	\$126,882,683	\$125,150,150	\$126,025,358	\$126,750,556
Franklin	\$227,773,018	\$227,888,740	\$245,954,660	\$244,992,419
Geneva	\$162,094,429	\$169,260,128	\$173,772,714	\$181,128,858
Greene	\$135,069,076	\$139,897,780	\$147,922,960	\$155,401,820
Hale	\$159,209,120	\$139,280,850	\$149,464,710	\$154,154,450
Henry	\$154,763,486	\$155,720,796	\$159,428,386	\$162,548,242

# Net Taxable Assessed Valuation by County

Real, Business Personal, and Motor Vehicle Property (State)  
Oct. 1 Lien Date

County	FY 2012	FY 2013	FY 2014	FY 2015
Houston	\$1,381,706,880	\$1,377,642,340	\$1,406,502,300	\$1,454,803,240
Jackson	\$403,114,640	\$397,624,820	\$426,782,900	\$433,604,840
Jefferson	\$8,292,753,220	\$8,460,749,360	\$8,873,663,660	\$9,040,337,230
Lamar	\$112,744,780	\$109,970,620	\$111,678,640	\$111,737,140
Lauderdale	\$767,114,720	\$775,929,060	\$794,454,360	\$807,407,260
Lawrence	\$276,726,060	\$273,941,920	\$241,650,890	\$246,743,421
Lee	\$1,547,216,000	\$1,562,587,880	\$1,634,854,540	\$1,695,291,410
Limestone	\$741,814,380	\$768,000,280	\$788,224,660	\$810,238,660
Lowndes	\$112,997,660	\$113,455,660	\$118,580,460	\$117,539,980
Macon	\$122,280,540	\$138,615,260	\$124,682,600	\$136,999,560
Madison	\$3,812,900,420	\$3,821,343,280	\$3,969,703,240	\$4,086,168,640
Marengo	\$229,360,570	\$237,599,710	\$245,530,840	\$249,080,754
Marion	\$234,305,749	\$235,010,725	\$244,387,822	\$249,885,610
Marshall	\$825,308,720	\$833,667,200	\$846,649,100	\$869,228,520
Mobile	\$4,396,436,960	\$4,436,071,200	\$4,571,711,138	\$4,911,060,080
Monroe	\$322,391,660	\$322,611,400	\$324,357,780	\$311,439,540
Montgomery	\$2,466,929,132	\$2,480,839,762	\$2,691,659,047	\$2,649,470,060
Morgan	\$1,362,743,300	\$1,358,274,520	\$1,356,618,280	\$1,435,682,860
Perry	\$85,267,760	\$86,014,040	\$89,483,100	\$88,814,480
Pickens	\$143,622,161	\$148,986,500	\$160,421,228	\$158,339,082
Pike	\$295,625,960	\$297,472,960	\$301,401,560	\$304,992,720
Randolph	\$286,779,320	\$292,069,140	\$288,533,860	\$288,155,992
Russell	\$476,846,980	\$489,572,480	\$504,489,240	\$508,343,680
Shelby	\$2,849,448,350	\$2,860,898,600	\$3,010,657,600	\$3,123,665,920
St Clair	\$773,571,620	\$781,273,760	\$794,182,460	\$817,048,020
Sumter	\$140,813,760	\$135,486,482	\$136,068,332	\$142,233,840
Talladega	\$996,427,720	\$975,807,660	\$973,388,100	\$1,009,453,040
Tallapoosa	\$620,795,400	\$626,338,700	\$644,011,440	\$636,761,793
Tuscaloosa	\$2,270,861,860	\$2,411,366,476	\$2,469,754,228	\$2,550,482,675
Walker	\$611,440,230	\$617,248,040	\$642,080,630	\$627,518,370
Washington	\$314,583,040	\$331,497,260	\$402,369,812	\$396,495,380
Wilcox	\$127,754,920	\$130,613,660	\$133,441,080	\$142,166,480
Winston	\$305,057,840	\$294,824,240	\$311,065,900	\$303,900,200
<b>TOTAL</b>	<b>\$52,461,938,850</b>	<b>\$53,120,262,005</b>	<b>\$55,136,510,226</b>	<b>\$56,732,287,432</b>

# Property Tax Collections

Oct. 1, 2015, Lien Date; Oct. 1, 2016, Collection Date

Net Collections After All Exemptions

(Real, Business Personal, and Motor Vehicle)

County	State Net Taxes	County Net Taxes	County School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$4,373,393	\$5,459,701	\$7,352,308	\$3,576,542	\$20,761,944
Baldwin	\$25,945,813	\$43,708,965	\$48,042,963	\$21,137,988	\$138,835,728
Barbour	\$1,486,003	\$2,176,809	\$4,386,400	\$1,116,089	\$9,165,302
Bibb	\$1,026,924	\$1,623,920	\$1,608,068	\$235,949	\$4,494,862
Blount	\$2,518,702	\$6,634,471	\$3,882,069	\$1,326,780	\$14,362,022
Bullock	\$541,850	\$1,638,371	\$1,574,365	\$306,584	\$4,061,170
Butler	\$1,404,456	\$2,416,883	\$2,950,765	\$1,409,779	\$8,181,884
Calhoun	\$6,497,035	\$13,861,127	\$18,864,206	\$9,176,528	\$48,398,897
Chambers	\$2,116,393	\$7,423,019	\$4,842,614	\$530,266	\$14,912,293
Cherokee	\$1,715,322	\$4,104,433	\$5,903,626	\$487,542	\$12,210,922
Chilton	\$2,819,840	\$9,764,372	\$4,418,617	\$1,287,217	\$18,290,046
Choctaw	\$1,640,438	\$2,655,233	\$3,667,596	\$118,570	\$8,081,837
Clarke	\$1,988,470	\$3,335,066	\$5,312,023	\$663,420	\$11,298,979
Clay	\$673,997	\$1,210,341	\$1,544,021	\$308,246	\$3,736,605
Cleburne	\$845,646	\$1,867,083	\$2,415,063	\$545,969	\$5,673,760
Coffee	\$3,018,652	\$5,207,909	\$8,263,809	\$3,509,155	\$19,999,525
Colbert	\$4,012,617	\$5,718,545	\$11,578,421	\$3,607,032	\$24,916,615
Conecuh	\$1,062,986	\$2,987,273	\$1,758,365	\$404,633	\$6,213,257
Coosa	\$1,013,493	\$1,191,963	\$2,000,661	\$62,313	\$4,268,430
Covington	\$2,479,439	\$4,023,536	\$3,654,695	\$2,646,813	\$12,804,483
Crenshaw	\$879,702	\$2,755,884	\$1,589,214	\$289,112	\$5,513,912
Cullman	\$5,677,786	\$9,026,259	\$8,454,794	\$5,244,985	\$28,403,824
Dale	\$2,322,671	\$5,260,956	\$3,825,612	\$3,126,670	\$14,535,909
Dallas	\$2,133,575	\$4,395,014	\$4,095,302	\$4,520,750	\$15,144,641
Dekalb	\$3,154,342	\$6,331,847	\$7,676,453	\$2,730,147	\$19,892,789
Elmore	\$6,548,359	\$9,145,131	\$11,088,649	\$1,823,052	\$28,605,191
Escambia	\$2,804,921	\$5,893,016	\$7,051,431	\$2,307,005	\$18,056,372
Etowah	\$5,634,756	\$11,656,938	\$14,143,925	\$6,983,052	\$38,418,671
Fayette	\$811,395	\$1,542,007	\$1,411,230	\$472,784	\$4,237,415
Franklin	\$1,576,377	\$4,226,190	\$2,767,432	\$2,224,281	\$10,794,280
Geneva	\$1,129,012	\$2,724,534	\$2,134,809	\$783,311	\$6,771,666
Greene	\$1,039,201	\$2,841,451	\$2,692,051	\$350,690	\$6,923,393
Hale	\$1,022,276	\$2,650,274	\$1,697,140	\$262,597	\$5,632,287
Henry	\$1,002,413	\$2,305,954	\$2,052,455	\$513,804	\$5,874,626
Houston	\$9,061,446	\$19,067,969	\$15,058,033	\$4,807,459	\$47,994,908
Jackson	\$2,830,210	\$3,791,123	\$4,291,848	\$4,618,522	\$15,531,703

# Property Tax Collections

Oct. 1, 2015, Lien Date; Oct. 1, 2016, Collection Date

Net Collections After All Exemptions

(Real, Business Personal, and Motor Vehicle)

County	State Net Taxes	County Net Taxes	County School Net Taxes	Municipal Net Taxes	Total Net Taxes
Jefferson	\$59,363,201	\$137,580,947	\$251,291,751	\$233,748,579	\$681,984,478
Lamar	\$768,958	\$1,750,068	\$1,319,443	\$266,388	\$4,104,857
Lauderdale	\$5,020,446	\$9,656,598	\$14,890,228	\$5,965,209	\$35,532,481
Lawrence	\$1,670,861	\$3,617,837	\$2,929,198	\$348,709	\$8,566,605
Lee	\$11,073,649	\$24,924,167	\$22,123,213	\$34,836,548	\$92,957,578
Limestone	\$5,510,913	\$11,756,556	\$12,876,650	\$5,466,413	\$35,610,532
Lowndes	\$783,890	\$2,968,517	\$1,951,510	\$330,036	\$6,033,953
Macon	\$900,543	\$1,796,885	\$4,968,297	\$553,769	\$8,219,494
Madison	\$26,128,649	\$47,670,051	\$114,595,973	\$44,812,899	\$233,207,573
Marengo	\$1,648,820	\$3,423,895	\$2,583,350	\$2,425,117	\$10,081,181
Marion	\$1,613,215	\$1,954,359	\$2,522,896	\$1,317,124	\$7,407,594
Marshall	\$5,525,189	\$12,696,264	\$12,744,099	\$7,996,663	\$38,962,215
Mobile	\$32,934,418	\$102,198,629	\$142,055,532	\$21,225,309	\$298,413,889
Monroe	\$2,029,988	\$4,638,473	\$3,335,419	\$757,906	\$10,761,785
Montgomery	\$17,828,372	\$22,138,146	\$30,998,208	\$33,107,431	\$104,072,158
Morgan	\$10,203,050	\$18,458,054	\$25,563,191	\$16,006,223	\$70,230,518
Perry	\$577,700	\$2,044,117	\$1,214,348	\$191,418	\$4,027,584
Pickens	\$1,057,033	\$2,699,482	\$2,046,839	\$1,056,219	\$6,859,573
Pike	\$1,975,753	\$3,982,239	\$3,416,136	\$1,469,181	\$10,843,309
Randolph	\$1,822,964	\$3,877,775	\$3,607,310	\$629,972	\$9,938,020
Russell	\$3,288,883	\$6,288,292	\$12,510,982	\$3,287,674	\$25,375,832
Shelby	\$20,261,134	\$25,032,922	\$97,476,696	\$36,172,694	\$178,943,447
St Clair	\$5,315,590	\$10,015,643	\$11,932,446	\$3,214,402	\$30,478,082
Sumter	\$913,023	\$2,475,476	\$2,035,240	\$553,564	\$5,977,303
Talladega	\$6,913,816	\$10,189,256	\$17,705,807	\$5,673,123	\$40,482,001
Tallapoosa	\$4,117,392	\$5,882,437	\$9,832,039	\$1,620,376	\$21,452,243
Tuscaloosa	\$17,429,648	\$28,165,228	\$46,446,359	\$20,553,430	\$112,594,665
Walker	\$4,160,929	\$6,054,008	\$6,590,124	\$3,836,140	\$20,641,199
Washington	\$2,591,497	\$4,607,726	\$5,046,771	\$96,762	\$12,342,756
Wilcox	\$991,528	\$3,093,251	\$1,583,744	\$144,950	\$5,813,472
Winston	\$1,933,142	\$2,689,610	\$3,480,277	\$680,783	\$8,783,811
<b>TOTAL*</b>	<b>\$371,164,109</b>	<b>\$744,950,472</b>	<b>\$1,105,725,110</b>	<b>\$581,860,645</b>	<b>\$2,803,700,336</b>

\* Due to rounding, collections reported per county may not equal the totals reported.

# Office of the Ex-Officio Land Commissioner

## Land Tax Sales

Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions
2010	16,807	\$175,362,109	8,692	\$4,319,711.25
2011	15,397	\$159,874,986	6,048	\$5,818,914.23
2012	13,422	\$110,033,954	12,229	\$6,965,307.41
2013	11,333	\$107,038,987	8,318	\$4,174,903.32
2014	10,786	\$82,589,460	9,072	\$7,624,660.86
2015	8,745	\$59,530,880	5,784	\$4,380,450.78
2016	9,047	\$66,890,490	6,787	\$6,886,626.76
2017	8,706	\$68,592,708	6,395	\$6,247,317.70
<b>TOTAL</b>	<b>94,243</b>	<b>\$829,913,574</b>	<b>63,325</b>	<b>\$46,417,892.31</b>

Fiscal Year	No. of Deeds <sup>1</sup>	Proceeds	No. of Assignments <sup>2</sup>	Proceeds
2010	279	\$359,574.94	711	\$1,356,467.17
2011	315	\$638,500.89	1240	\$2,167,643.73
2012	449	\$760,477.24	1101	\$1,793,589.07
2013	456	\$1,371,457.83	1175	\$1,453,025.75
2014	627	\$1,599,097.95	1371	\$2,240,104.16
2015	728	\$2,096,615.08	1459	\$2,496,633.13
2016	1172	\$3,905,711.95	1413	\$2,139,171.10
2017	1551 <sup>3</sup>	\$3,628,898.38	2044	\$2,718,426.99
<b>TOTAL</b>	<b>5,577</b>	<b>\$14,360,334.26</b>	<b>10,514</b>	<b>\$16,365,061.10</b>

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

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

<sup>3</sup> Not included in the 2017 tax deed total of 1551 are 574 tax deeds that were issued to the Birmingham Land Bank Authority



## Assessed Value of Abatements (Ad Valorem)

### Oct. 1, 2014, Lien Date

County	State	County	Schools	Municipal
Autauga	\$3,338,360	\$3,338,360	\$0	\$3,299,480
Baldwin	\$2,710,460	\$2,710,460	\$0	\$2,125,780
Barbour	\$1,890,427	\$1,890,427	\$0	\$610,150
Bibb	\$2,169,860	\$2,169,860	\$0	\$0
Blount	\$161,400	\$161,400	\$0	\$110,760
Bullock	\$122,740	\$122,740	\$0	\$0
Butler	\$35,155,640	\$35,155,640	\$0	\$26,361,680
Calhoun	\$35,718,160	\$35,718,160	\$0	\$35,074,840
Chambers	\$62,062,960	\$62,062,960	\$0	\$431,620
Cherokee	\$8,351,020	\$8,351,020	\$0	\$8,351,020
Chilton	\$12,058,740	\$12,058,740	\$0	\$12,058,740
Choctaw	\$9,124,260	\$9,124,260	\$0	\$0
Clarke	\$37,046,540	\$37,046,540	\$0	\$14,615,400
Clay	\$1,478,020	\$1,478,020	\$0	\$1,478,020
Cleburne	\$0	\$0	\$0	\$0
Coffee	\$13,944,160	\$13,944,160	\$0	\$8,094,080
Colbert	\$70,477,020	\$70,477,020	\$0	\$36,344,080
Conecuh	\$6,044,780	\$6,044,780	\$0	\$754,820
Coosa	\$1,278,320	\$1,278,320	\$0	\$0
Covington	\$3,196,540	\$3,196,540	\$0	\$2,383,760
Crenshaw	\$30,551,500	\$30,551,500	\$0	\$25,092,820
Cullman	\$73,479,640	\$73,479,640	\$0	\$43,579,720
Dale	\$6,647,220	\$6,647,220	\$0	\$4,733,540
Dallas	\$6,027,975	\$6,027,975	\$0	\$316,120
Dekalb	\$29,400,360	\$29,400,360	\$0	\$28,510,840
Elmore	\$5,412,720	\$5,412,720	\$0	\$5,286,220
Escambia	\$7,243,980	\$7,243,980	\$0	\$2,632,740
Etowah	\$50,772,000	\$50,772,000	\$0	\$50,545,700
Fayette	\$96,780	\$96,780	\$0	\$96,780
Franklin	\$5,035,091	\$5,035,091	\$0	\$4,401,400
Geneva	\$1,641,780	\$1,641,780	\$0	\$1,641,780
Greene	\$6,537,160	\$6,537,160	\$0	\$1,081,960
Hale	\$4,171,500	\$4,171,500	\$0	\$0
Henry	\$665,440	\$665,440	\$0	\$297,360
Houston	\$9,411,360	\$9,411,360	\$0	\$9,191,480

# Assessed Value of Abatements (Ad Valorem)

Oct. 1, 2014, Lien Date

County	State	County	Schools	Municipal
Jackson	\$18,543,140	\$18,543,140	\$0	\$13,188,760
Jefferson	\$155,324,660	\$155,324,660	\$0	\$109,432,160
Lamar	\$7,455,780	\$7,455,780	\$0	\$7,455,780
Lauderdale	\$6,236,040	\$6,236,040	\$0	\$6,111,480
Lawrence	\$18,901,940	\$18,901,940	\$0	\$0
Lee	\$153,485,300	\$153,485,300	\$0	\$151,581,300
Limestone	\$120,473,580	\$120,473,580	\$0	\$25,407,580
Lowndes	\$3,907,420	\$913,180	\$0	\$118,940
Macon	\$6,806,480	\$6,806,480	\$0	\$6,806,480
Madison	\$208,276,820	\$208,276,820	\$0	\$194,025,520
Marengo	\$14,947,080	\$14,947,080	\$0	\$1,444,440
Marion	\$5,684,270	\$5,684,270	\$0	\$6,186,772
Marshall	\$29,268,300	\$29,268,300	\$0	\$25,076,120
Mobile	\$733,327,320	\$733,327,320	\$0	\$96,982,200
Monroe	\$3,543,980	\$3,543,980	\$0	\$0
Montgomery	\$243,036,700	\$243,483,240	\$0	\$236,166,920
Morgan	\$314,415,500	\$314,415,500	\$0	\$142,434,800
Perry	\$0	\$0	\$0	\$0
Pickens	\$13,464,600	\$13,464,600	\$0	\$825,500
Pike	\$10,097,260	\$10,097,260	\$0	\$5,980,220
Randolph	\$2,457,080	\$2,457,080	\$0	\$2,457,080
Russell	\$17,084,580	\$17,084,580	\$0	\$10,903,540
Shelby	\$28,206,460	\$28,206,460	\$0	\$26,370,500
St Clair	\$51,419,860	\$51,419,860	\$0	\$41,192,820
Sumter	\$683,200	\$683,200	\$0	\$683,200
Talladega	\$160,329,120	\$160,329,120	\$0	\$11,429,260
Tallapoosa	\$30,740,327	\$30,740,327	\$0	\$30,740,327
Tuscaloosa	\$290,909,860	\$290,909,860	\$0	\$17,983,640
Walker	\$8,075,720	\$8,075,720	\$0	\$6,490,379
Washington	\$31,325,380	\$31,325,380	\$0	\$0
Wilcox	\$16,766,700	\$16,766,700	\$0	\$0
Winston	\$666,540	\$666,540	\$0	\$616,200
<b>TOTALS</b>	<b>\$3,249,284,910</b>	<b>\$3,246,737,210</b>	<b>\$0</b>	<b>\$1,507,594,608</b>

Note: Educational levies are not subject to abatements.

## Assessed Value of Industrial Exemption (Ad Valorem)

Oct. 1, 2015, Lien Date

	State	County	School	Municipal
Baldwin	\$10,744,020	\$10,744,020	\$0	\$8,820,920
Bibb	\$19,700	\$19,700	\$0	\$0
Calhoun	\$1,690,760	\$1,690,760	\$1,690,760	\$1,690,760
Chambers	\$2,581,600	\$2,581,600	\$2,581,600	\$0
Lee	\$2,087,540	\$2,087,540	\$2,087,540	\$2,087,540
Madison	\$15,902,640	\$224,360	\$224,360	\$141,040
Marengo	\$2,356,080	\$2,356,080	\$0	\$120,900
Montgomery	\$7,703,120	\$7,703,120	\$7,703,120	\$7,372,900
Pike	\$3,107,940	\$3,107,940	\$3,107,940	\$2,990,960
<b>TOTALS</b>	<b>\$46,193,400</b>	<b>\$30,515,120</b>	<b>\$17,395,320</b>	<b>\$23,225,020</b>

Note: Counties not listed no longer report to the state.

# Motor Vehicle Division

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## **Durning fiscal year 2017 the Motor Vehicle Division**

- Processed title applications and supporting documents received from 4,548 designated agents for the issuance of 1,566,193 titles, generating \$23,130,359.00.
- Issued 4,481 dealer regulatory licenses, generating \$128,225.00. The Motor Vehicle Division took over the responsibility of issuing automotive dismantler and parts recycler licenses and bid cards at the beginning of September 2017 from Business and License Tax Division. During September, MVD collected \$81,450.00 in automotive dismantler license fees and collected \$2,930.00 for bid cards.
- Issued 7,596 government registrations and processed 110,114 official vehicle records and supplied county licensing offices with 2,187,524 license plates, placards, decals and receipts.
- Conducted 16,443 salvage vehicle inspections, generating \$1,359,770.00 since December 2016 when this was transferred from the Investigations Division to MVD.
- Verified insurance on 4,936,974 vehicles, each month. Sent 450,988 insurance questionnaires, resulting in the suspension of 362,367 registrations, and collected \$7,599,176.00 in reinstatement fees.
- Issued 21,218 International Registration Plan (IRP) licenses to 5,579 taxpayers, generating \$31,959,569.00.
- Issued 42,525 International Fuel Tax Agreement (IFTA) licenses and decals to 4,211 taxpayers, generating \$12,020,611.00 for licenses and \$724,625.00 for decals.
- Audit – field auditors located throughout the state conducted 312 IRP and IFTA audits and records reviews of interstate motor carriers and 90 automobile dealer investigations and site visits.

# Motor Vehicle Fees

	FY 2014	FY 2015	FY 2016	FY 2017
International Registration Plan (IRP) Fees <sup>1</sup>	\$31,096,652	\$30,768,527	\$33,093,219	\$31,959,569
Motor Vehicle Title Fees	\$22,503,023	\$22,651,360	\$23,041,171	\$23,130,359
Salvage (Rebuilt) Vehicle Inspection Fees	\$848,178	\$974,283	\$1,250,662	\$1,359,770
MLI Reinstatement Fee <sup>2</sup>	\$1,129,269	\$2,198,301	\$3,470,629	\$7,599,176
Miscellaneous Tags <sup>3</sup>	\$277,009	\$288,236	\$200,059	\$217,340
International Fuel Tax Agreement Collections	\$8,196,260	\$8,663,865	\$8,151,424	\$12,020,611
International Fuel Tax Agreement Decal Fees <sup>4</sup>	\$665,317	\$705,755	\$719,576	\$724,625
IRP/IFTA Trip Permits <sup>5</sup>	\$603,800	\$606,800	\$550,400	\$667,360
Motor Vehicle Dealer License Fees <sup>6</sup>	\$119,825	\$124,080	\$134,475	\$128,225
Automotive Dismantler <sup>7</sup> Fees	\$165,878	\$143,189	\$168,726	\$180,444
Scrap Vehicle Fees <sup>8</sup>	\$61,660	\$52,795	\$49,240	\$57,765
<b>TOTAL</b>	<b>\$65,666,871</b>	<b>\$67,177,191</b>	<b>\$70,829,581</b>	<b>\$78,045,244</b>

<sup>1</sup> Net collections after distribution to IRP member jurisdictions. Distributed in accordance with Section 40-12-270, Code of Alabama 1975.

<sup>2</sup> Reinstatement fees resulting from registration suspensions provided by Section 32-7A-12, Code of Alabama 1975, less commission retained by county licensing officials and distribution to the Peace Officer's Annuity Fund.

<sup>3</sup> Includes records requests, consular, government and temporary tag fees for state general fund.

<sup>4</sup> IFTA decals provided by Section 40-17-150(a), Code of Alabama 1975.

<sup>5</sup> IRP permits provided by Section 40-12-262, Code of Alabama 1975. IFTA permits provided by Section 40-17-150(h), Code of Alabama 1975.

<sup>6</sup> Category renamed to Motor Vehicle License Fees. Includes dealer license fees provided by Section 40-12-391, Code of Alabama 1975. (Motor Vehicle Division began administering Aug. 1, 2012.)

<sup>7</sup> Includes automotive dismantler and parts recycler license fees and bid cards as provided by Section 40-12-412, Code of Alabama 1975. (Motor Vehicle Division began administering Sept. 1, 2017.)

<sup>8</sup> Automotive dismantler and parts recycler fees as provided by Section 32-8-87, Code of Alabama 1975.

# Collection Services Division

Final Assessments in Collectible Status as of Sept. 30, 2017 - **\$286,977,022**

## Accounts Receivable Delinquent Taxes Collected

	FY 2014	FY 2015	FY 2016	FY 2017
Assessment Collections	\$46,311,587	\$50,817,927	\$53,643,611	\$60,873,120
<b>Field Collections</b>				
Auburn/Opelika	\$1,816,491	\$1,749,589	\$2,208,417	\$2,689,911
Dothan	\$2,107,371	\$2,936,796	\$3,617,806	\$9,646,917
Gadsden	\$2,649,639	\$4,558,624	\$5,132,937	\$5,067,666
Huntsville	\$8,476,891	\$5,845,778	\$4,655,643	\$1,646,185
Jefferson/Shelby	\$6,244,718	\$8,810,472	\$9,818,084	\$3,775,421
Mobile	\$4,268,671	\$4,432,066	\$5,085,135	\$4,399,868
Montgomery	\$4,400,399	\$3,763,067	\$4,624,275	\$4,957,163
Tuscaloosa	\$1,836,737	\$2,061,477	\$1,832,706	\$1,722,049
Subtotal for Field	\$31,800,917	\$34,157,869	\$36,975,002	\$33,905,179
<b>TOTAL</b>	<b>\$78,112,504</b>	<b>\$84,975,796</b>	<b>\$90,618,613</b>	<b>\$94,778,300</b>

## Entity Registration & Processing

For the 2017 fiscal year the Entity Registration and Processing Services Division

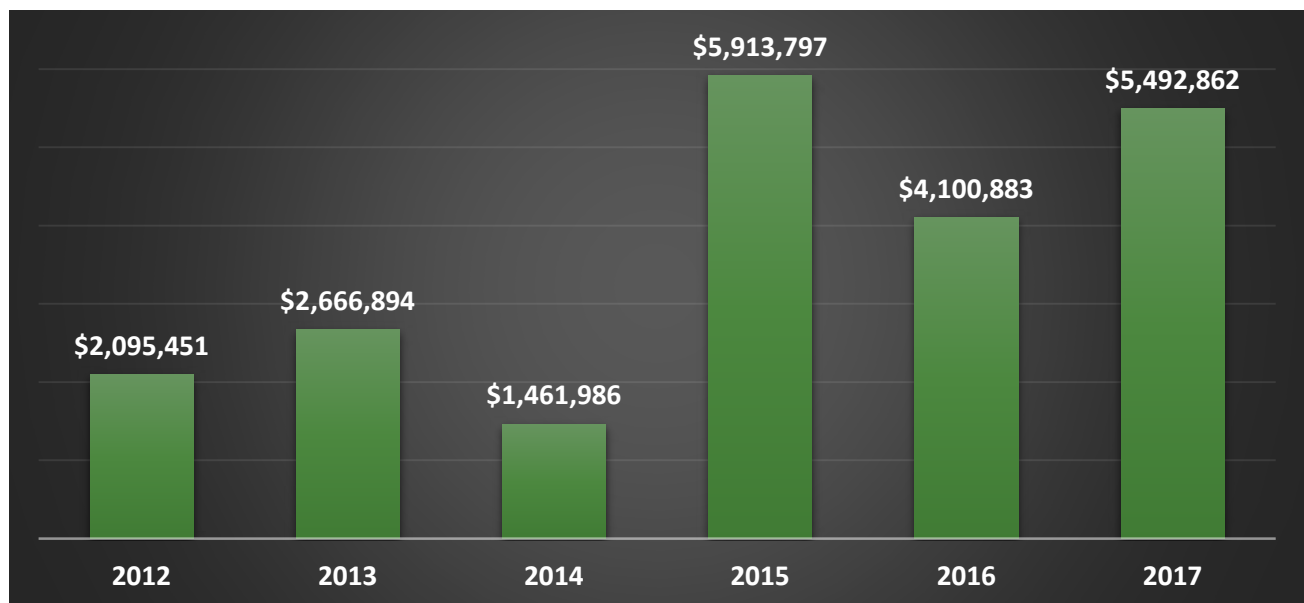
- Collected electronic funds transfer in the amount of \$3,568,352,003.10.
- Collected \$5,995,062.51 through the Cashier's Office, which the Processing Division manages at the Service Centers.

# Tax Policy & Governmental Affairs

## *Voluntary Disclosure Program*

- Collections resulting from Voluntary Disclosure Agreements totaled \$5,492,862.31 for fiscal year 2017.
- The Alabama Department of Revenue offers a Voluntary Disclosure Program as a service to business taxpayers who wish to become compliant with Alabama tax laws.
- The taxpayer may come forward anonymously through a tax representative and submit an Application.
- Upon approval of the Application, the Department and the taxpayer enter into a binding Agreement.
- The Department agrees to limit the look-back period to three delinquent years or thirty six months, waive civil penalties on past due tax liabilities, and in general, not conduct audits for periods prior to the look-back period.
- The Department offers the Voluntary Disclosure Program to business taxpayers who have not registered, not filed returns, not made a tax payment and have not been contacted by the Department or an agent of the Department, such as the Multistate Tax Commission, for seven years prior to the Voluntary Disclosure Application.

## Historical Collections





# Distribution of State Taxes/Fees

Division	Tax Source	General	Education	Road & Bridge
IT	Agents' Occupational License Tax	ALL		
IT	Alabama Accountability Act			
BLT	Alabama Uniform Natural Minerals Tax			
MV	Automotive Dismantler & Parts Recyclers License	ALL		
BLT	Aviation Fuel Tax			
IT	Business Privilege Tax	(1)		
BLT	Coal Severance Tax	(39)		
ST	Contractor's Gross Receipts Tax			
IT	Corporate Income Tax	(4)	BAL (4)	
PT	Deeds and Assignments	38.461% (33)	46.154% (33)	
ST	Dry Cleaning Trust Fund Fee			
IT	Estate Tax	ALL		
IT	Financial Institutions' Excise Tax	25%		
BLT	Forest Products' Severance Tax			
PT	Freight Line R.R. Equipment Tax	ALL		
BLT	Gasoline Tax			(3)
BLT	Hazardous Waste Fee	(22)		
BLT	Horse Wagering Fee	ALL		
ST	Hospital Assessment for Medicaid			
ST	Hydro-Electric K.W.H. Tax		42%	
IN	Illegal Drug Tax	ALL		
IT	Income Tax	(4)	BAL (4)	
BLT	Inspection Fee			(37)
MV	International Fuel Tax Agreement			(16)
MV	International Registration Plan			(13)
BLT	Local Solid Minerals Tax			
BLT	Lubricating Oils Tax	(7)		(7)
MV	Mandatory Liability Insurance (MLI)	(30)		
MV	Manufactured Home Title & Cancellation Fee	ALL		
ST	Mobile Telecommunications Services Tax	(25)	(25)	

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

# Collected by the Alabama Department of Revenue

Counties	Cities	Mental Health	Health	Conservation	Human Resources	Other
(1)						
(39)	(39)					
		85%				
						15.385% (33)
25%	50%					
(3)	(3)				(3)	
(22)						
				58%		
(37)	(37)					
(16)	(16)					
(13)	(13)					
(7)	(7)					

# Distribution of State Taxes/Fees

Division	Tax Source	General	Education	Road & Bridge
MV	Motor Carrier Fuel Tax			(16)
BLT	Motor Carrier Mileage Tax			BAL (5)
BLT	Motor Fuels (Diesel)			(27)
MV	Motor Vehicle Dealer Licenses	ALL		
MV	Motor Vehicle Registration Fee			(13)
MV	Motor Vehicle Title Fee	ALL		
ST	Nursing Facility Tax			
BLT	Oil and Gas Privilege Tax	(6)		
BLT	Oil and Gas Production Tax (2%)	ALL		
BLT	Pari-Mutuel Pool Tax	ALL		
ST	Pharmaceutical Providers Tax			
ST	Prepaid Wireless 9-1-1 Charge			
ST	Rental or Leasing Tax	ALL		
ST	Sales Tax	(19)	BAL	
IN	Salvage Vehicle Inspection Fee			
BLT	Scrap Tire Environmental Fee			
ST	Simplified Sellers Use Tax			
BLT	Solid Waste Disposal Fee			
BLT	State Horse Wagering Fee	ALL		
BLT	Store and Chain Store License		ALL	
BLT	Tobacco Products (Cigarettes) Tax	66.67% (29)		
BLT	Tobacco Products (Tobacco) Tax	ALL		
ST	Transient Occupancy (Lodgings) Tax	(12)		
FO	TVA Electric	BAL		
BLT	Underground and Aboveground Storage Tank Trust Fund Charge	(23)		
ST	Use tax	(20)	BAL	
ST	Utility Gross Receipts Tax		BAL	
ST	Utility License Tax (2.2%)	15%		
BLT	Wholesale Oil/Import License Tax	ALL		
SU	Utility License Tax (2.2%)	15%		

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

# Collected by the Alabama Department of Revenue

Counties	Cities	Mental Health	Health	Conservation	Human Resources	Other
(16)	(16)					
(27)	(27)					
(13)	(13)					
(6)	(6)					
\$378,000						\$1,322,000
		12.12% (29) (9)		9.09% (29) (10)	6.06% (29)	6.06% (29)
(12)						
(8)						
						(23)
		\$14,600,000				
		85%				
		85%				

1	A portion of the Business Privilege Tax will be distributed to each county and the remainder will go to the General Fund.
2	100% Special State Forestry Fund administered by the State Forestry Commission.
3	Gasoline has a total 18-cent per gallon tax (effective October 1, 2016) levy comprised of a 7-cent levy, 5-cent supplemental levy, and a 6-cent levy. 1 and 23/100% of net collections of the 12-cent tax levy (7-cent and 5-cent supplemental tax levy) goes to Conservation (60% of the 35/100% to the State Water Safety Fund and 40% of the 35/100% to the Seafood Fund; 70/100% to the Game and Fish Fund; 60% of 18/100% to the State Water Safety Fund and 40% of the 18/100% to the Seafood Fund). The distribution to the Game and Fish Fund (70/100%) and the additional distribution to the Water Safety Fund and the Seafood Fund (18/100%) are deducted from the funds allocated to the State Road and Bridge Fund. These credits cannot diminish the allocations provided to the counties. Original 7-cent levy - 45% of net tax proceeds goes to the State Road and Bridge Fund and 55% of the net tax proceeds goes to the 67 counties of which 10% of the counties' share is distributed to the cities. Supplemental 5-cent tax - 3/5 of the net tax proceeds goes to the State Road and Bridge Fund and 2/5 is distributed as follows: 45% State Road and Bridge Fund and 55% to counties of which 10% of the counties' share is distributed to the cities. Additional 6-cent tax levy - 2/3 of net collections (45% goes to the State Road and Bridge Fund and 55% goes to counties of which 10% of the counties' share is distributed to the cities). 1/3 of net collections distributed to the Inspection Fee Fund which is further distributed by the State Treasurer as follows: 5% or no less than \$175,000, whichever is greater, to the Agricultural Fund, (a) 13.87% of balance of proceeds distributed equally to the counties, (b) \$408,981 distributed to Department of Transportation Public Road and Bridge Fund, (c) 2.76% of balance of proceeds allocated amount the incorporated municipalities, (d) 5% if balance of proceeds after distributions to (a) and (c) is distributed to Agricultural Fund, (e) 2 1/2% of balance of proceeds after (a), (b), (c), and (d) or no less than \$87,500, whichever is greater, is distributed to the Department of Revenue, and (f) balance after (a), (b), (c), (d), and (e) is distributed to the Department of Transportation Public Road and Bridge Fund, as provided in Section 8-17-91, Code of Alabama, 1975.
4	Portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to Education Trust Fund.
5	Administrative cost to Public Service Commission.
6	Onshore Production: 25% General Fund; 75% balance 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 served, 2%, cities; 16-2/3%, General Fund; 16-2/3%, Counties served. Offshore Production: 90%, General Fund; 10%, counties served.
7	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).
8	TVA served counties, 75%; Dry non-TVA served counties, 5%.
9	Mental health facility construction; balance - 30%, Health; 70%, Mental Health.
10	Debt service of IDA bonds; balance - 36%, Health; 64%, Mental Health.
11	At the Revenue Commissioner's discretion, the Commissioner shall cease to make deposits to the General Fund so as to maintain the trust fund in which to make payment of claims. The trust fund shall retain an amount not greater than \$1,000,000. Persons dying intestate and leaving unclaimed funds: such funds go to Public School Fund.
12	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.
13	Base fee distribution: 2.5% commission to licensing official, 5% Public Road and Bridge Fund, 72% Public Road and Bridge Fund, 21 % City or County, 7% Cities and Counties. Additional fee distribution: 64.75% Public Road and Bridge Fund, 35.25% Counties.
14	\$0.20 monies: coal or lignite severed within police jurisdiction or municipal limits as they existed on Jan. 1, 1977: 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. \$0.135 monies: State Mining Academy, State Docks Bulk Hand Facility Trust Fund, various counties and other agencies per Section 40-13-6.

15	Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
16	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 diesel fuels shall be distributed in the manner of the diesel fuels tax.
17	Department of Transportation – Aeronautics Division.
18	Prorated to participating states.
19	Sales tax on automotive vehicles - 58%, Education Trust Fund; 42%, General Fund. Discount cap revenues to state parks and Foster Children Program.*
20	Use tax on automotive vehicles - 58%, Education Trust Fund; 42%, General Fund. Discount cap revenues to Department of Conservation and Natural Resources.* All other use tax – 53%, General Fund; 47%, Education Trust Fund.
21	Alabama Health Care Trust Fund.
22	Distribution of funds based upon the waste type. Note: General fund distributions are also subject to a county guarantee. \$5.50 RCRA/PCB and All Other Wastes – will be used to meet the annual guarantee amount of \$4.2M to the county. After the \$4.2M is met, any remaining amounts are to be split 50/50 between the General Fund and the County. \$1.00/ton – All to Alabama Hazardous Substance Cleanup Fund.
23	100% to the Alabama Underground and Aboveground Trust Fund.
24	15% to the Pensions and Security Trust Fund.
25	Appropriated amount for annual payment of principal and interest due to outstanding Alabama Revolving Loan Fund Authority bonds. \$1.5 million to Special Education Trust and remainder to the State General Fund.
26	100% to the Department of Environmental Management – Scrap Tire Fund.
27	100% of 13-cent levy – Road and Bridge Fund; 4.69% of 6-cent levy – distributed equally among the 67 counties; .93% of 6-cent levy – distributed to incorporated municipalities as provided in § 8-17-91(a)(2)c; Remainder of 6-cent levy – Road and Bridge Fund
28	Counties where severance occurs.
29	Of 100% collected: 75.56% - Medicaid, with up to \$2 million to local governments to defray the cost of obtaining and affixing stamps. Of the remaining 24.44%: 66.67% to General Fund; 9.09% to Health; 12.12% to Mental Health; 6.06% to Parks (Conservation); 6.06% to Welfare (Human Resources).
30	From the net proceeds Revenue receives, 15% is distributed to the Alabama Peace Officers' Annuity and Benefit Fund. Administrative costs for the MLI program are paid and any remaining funds are distributed to the General Fund.
31	100% to Medicaid.
32	25% to the Alabama Recycling Fund; 25% to the Solid Waste Fund; 45% to the Alabama Department of Environmental Management; 4% Administrative Collection Allowance for owners and operators; 1% Administrative Collection Allowance for ADOR.
33	All property taxing jurisdictions receive their proportional share of the taxes, fees, and interest upon the sale of tax delinquent property. State portion of funds: General fund receives 38.461% for costs, and interest on the costs; Education Fund receives 46.154% and Human Resources receives 15.385%.
34	Commercial Mobile Radio Services Board and, upon the effective date of the statewide 9-1-1 charge, to the statewide 9-1-1 Board.
35	Additional \$5.00 issuance fee is distributed to the Alabama Housing Foundation.
36	The Revenue Commissioner will annually distribute the funds in the Failing Schools Income Tax Credit Account, set up in the Education Trust Fund, to qualifying parents.
37	Inspection fee collections less refunds are distributed by the State Treasurer as follows: 5% or no less than \$175,000, whichever is greater, to the Agricultural Fund, (a) 13.87% of balance of proceeds distributed equally to the counties, (b) \$408,981 distributed to Department of Transportation Public Road and Bridge Fund, (c) 2.76% of balance of proceeds allocated among the incorporated municipalities, (d) 5% of balance of proceeds after distributions to (a) and (c) is distributed to Agricultural Fund, (e) 2 ½% of balance of proceeds after (a), (b), (c), and (d) or no less than \$87,500, whichever is greater, is distributed to the Department of Revenue, and (f) balance after (a), (b), (c), (d), and (e) is distributed to the Department of Transportation Public Road and Bridge Fund, as provided in Section 8-17-91, Code of Alabama, 1975.

38	50% to the State: 75% General Fund; 25% Education Trust Fund 50% to Local Governments within the state: 25% to the Counties; 25% to the Cities.
39	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. Additional monies levied distributed to the Surface Mining Commission.

Note: For the 2013-2014 fiscal year and for all fiscal years thereafter, monies remaining after payment of servicing the State Dock's bonds, or any anticipated deficiencies in operating the docks shall be distributed as follows: \$300,000 Alabama Mining Academy; 60% transferred by Department of Revenue to the general fund of the county of severance based on the ratio of the \$0.135 per ton coal severance tax collections from within the county to the total coal severance tax collections, except those sent to the Walker County Economic and Industrial Development Authority; provided, however, \$500,000 to the Jefferson County General Fund; \$100,000, community Development Foundation, Inc.; \$50,000 Marion County Community Development Association, Inc.; \$50,000, West Alabama Development Association of Fayette County; \$100,000, West Alabama Economic Development Association; \$100,000, Winston County General Fund; remainder, General Fund.

\*Effective Oct.1, 2002, the lesser of \$500,000 or entire amount to Human Resources. Balance to Department of Conservation and Natural Resources.





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

**Equal Employment Opportunity Policy**

It is the intent of the Alabama Department of Revenue to maintain a work environment that is free from discrimination against qualified individuals because of race, color, sex, religion, national origin, age, genetic information or disability.

This department is committed to providing equal employment opportunity for all.

