

2018 ANNUAL REPORT



ALABAMA
DEPARTMENT OF
REVENUE



2018 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



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

MICHAEL D. GAMBLE
Deputy Commissioner

DONALD J. GRAHAM
Deputy Commissioner

February 5, 2019

Honorable Kay Ivey
Governor of Alabama
Alabama State Capitol
600 Dexter Avenue
Montgomery, AL 36130

Dear Governor Ivey,

Please allow this letter to serve as notification of the online availability of the Alabama Department of Revenue's *2018 Annual Report*. This report is posted on the Department's website at:
<https://revenue.alabama.gov/2019/02/05/2018-annual-report/>.

ADOR is full of talented and capable career employees who work hard every day to effectively administer the tax laws and serve the honorable taxpayers of Alabama. It is my honor to work alongside such dedicated state employees as we continue to implement new technologies and programs to move the Department forward. As we journey into the future, much of our success will depend on cultivating ever more capable employees, and the successful launch of our internship program has us moving in the right direction.

The Department collected record revenues in 2018, thanks in part to the surge of use tax collection through the Simplified Sellers Use Tax program. The U.S. Supreme Court's decision in *South Dakota v. Wayfair, Inc.*, opened the door and, as an early proponent of economic nexus, Alabama was prepared to step right in. The State also benefitted from the Alabama Tax Delinquency Amnesty Act, which enabled ADOR to collect nearly \$2 million while allowing delinquent taxpayers to come forth voluntarily and become compliant.

We continue to adopt the latest technologies to provide enhanced services to the citizens of Alabama. The new Alabama Title System (ALTS) and our adoption of remote scanning to move tax payments along more quickly and efficiently are just the latest examples of ADOR's efforts. We are also looking forward to the launch of the latest version of the eID app, which enables taxpayers to get their income tax refunds faster while helping to secure their identities.

We thank you for your support as we work with other state agencies and local governments, the business community, and other stakeholders to overcome the challenges and seize the opportunities that arise. The Alabama Department of Revenue will continue to efficiently and effectively administer the revenue laws in an equitable, courteous and professional manner to fund governmental services for the citizens of Alabama.

Sincerely,

Vernon Barnett
Commissioner of Revenue

"An Affirmative Action / Equal Opportunity Employer"

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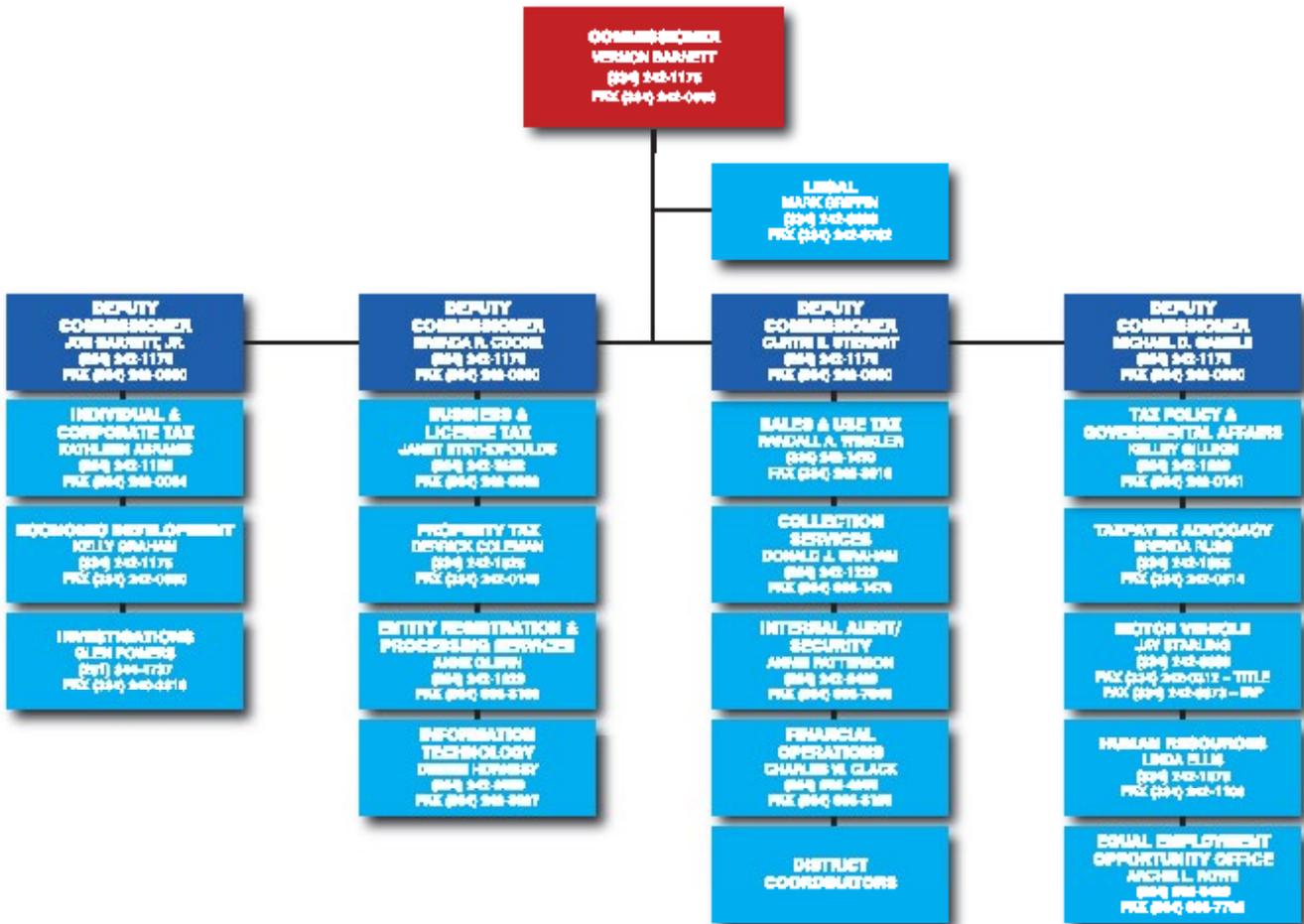
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The Department



[Interactive Version](#)

For more information, click on the boxes above.

As of September 30, 2018

Alabama Tax Delinquency Amnesty Act of 2018

Program Brings \$1.8 Million to the State



On March 6, 2018, Governor Kay Ivey signed into law the Alabama Tax Delinquency Amnesty Act of 2018. The act provided an opportunity for eligible taxpayers to voluntarily come forward and resolve their delinquent filing and payment obligations for certain types of Alabama taxes.

Most taxes administered by ADOR, with the exception of motor fuel, motor vehicle, and property taxes, were eligible for the Amnesty Program. This included corporate and individual income, business privilege, financial institution excise, consumers use, sellers use, withholding, and sales taxes.

The amnesty program was available to eligible taxpayers who had not been contacted by the department within the last two years and were not a party to a criminal investigation or litigation pending as of March 6, 2018, for nonpayment, delinquency, or fraud in relation to any Alabama taxes administered by the department.

Some of the features of the program included a waiver of interest and penalties associated with eligible taxes for approved tax amnesty program applicants. It also provided a waiver of penalties for the current year return, provided the return was included with amnesty returns. In general, the program limited liabilities for approved applicants to a three-year look-back period for all taxes eligible under the amnesty program. The department launched a website dedicated to the Alabama Tax Delinquency Amnesty

Program. The website gave interested parties the option to sign up for notifications about the program and provided answers to frequently asked questions and links to taxpayer resources.

The amnesty application period was open from July 1 through Sept. 30 and applied to eligible taxes due before, or for tax periods that began before, Jan. 1, 2017. The department received a total of 572 unique applications which included 759 applications by tax type.

Out of the 759 applications received by tax type, 145 were approved and 614 were denied. The most common reasons for denials were that the taxpayer had been contacted by the department or there was no filing obligation. Individual Income Tax was the most popular tax type receiving 454 applications with 10 percent being approved, while Corporate Income Tax had the highest approval rate at 68 percent.

All amnesty returns and payments were due by Nov. 15, 2018, and the program collected a total of \$1.8 million for the State.



Supreme Court Rules in South Dakota v. Wayfair, Inc.

Opens the Door for States to Require Online Sellers to Collect Tax



On June 21, 2018, the United States Supreme Court issued its decision in the case of *South Dakota v. Wayfair, Inc.* – a landmark case regarding the authority of states to require sellers to collect taxes due on online sales. Deputy Commissioner Joe Garrett was in Washington, D.C., to attend the oral arguments on April 17, 2018. “This was my first time being at the Supreme Court,” said Garrett. “It was really an honor for me.”

“The Internet’s prevalence and power have changed the dynamics of the national economy.”

It was a long road to the Supreme Court’s decision. For over 50 years, the court had limited the states’ authority to impose sales tax collection requirements to only those

sellers that had some physical presence in the state. The most recent case upholding this “physical presence” rule was decided in 1992 – well ahead of the explosive growth in online sales by sellers with little or no physical presence in the state.

In 2015, Alabama became one of the first states to openly challenge this long-standing physical presence rule with the department’s adoption of its “economic nexus rule,” Rule 810-6-2-.90.03. Under this rule, online and other remote sellers without a physical presence in the state were required to collect tax on sales if they had sales into Alabama in excess of \$250,000 during the previous calendar year. This move to enforce collection requirements for large online sellers was made possible by the Legislature’s creation of the Simplified Sellers Use Tax Program (SSUT). Through the SSUT program, remote sellers are eligible to collect and remit a flat 8 percent tax on online purchases shipped into Alabama, rather than having to collect taxes under Alabama’s traditional, extremely complicated state and local tax system.

Litigation followed the certification of the department’s rule. “At the same time all of this was going on in Alabama, South Dakota was doing very similar legislation which they knew would lead to litigation,” said Craig Banks, lead attorney for the Department in the litigation. “Their law short-circuited the litigation process so it was able to go through the South Dakota system very quickly and get an appeal to

the Supreme Court. That's why they were able to get there much faster than we did."

No one from the department participated directly in the arguments at the Supreme Court, but because Alabama had a similar case pending, Garrett, Banks, and Kelley Gillikin, who also served as the Department's counsel in the Alabama litigation, were in attendance. In addition, Garrett, who had been at the forefront of this issue nationally, participated in several webinars and conferences surrounding the case during his time in D.C.

The Supreme Court was not required to hear this case. "The court, in a little bit of a surprise, said yes, we'll take the case," said Garrett. The court agrees to hear about 100 to 150 of the more than 7,000 cases that it is asked to review each year. That is roughly two percent. "This made the states very optimistic that the court was prepared to overturn its long-standing physical presence rule and give states the authority to require online sellers to collect tax," he said.

In its June 21 decision, the court struck down the requirement that a vendor must have "physical presence" in a state to be subject to state sales and use tax registration and collection requirements, as long as the state's collection regime had a safe harbor for small sellers (in that case in excess of \$100,000 sales annually), applied prospectively only, and the state had a taxing regime that was standardized to reduce administrative and compliance costs for sellers.

The 5-4 decision reversed its 1992 ruling that allowed states to levy taxes only on those businesses with a brick-and-mortar



location within the state. The court said that law effectively incentivized businesses to avoid physical presence in states and led to a judicially created tax shelter. "The Internet's prevalence and power have changed the dynamics of the national economy," Justice Anthony Kennedy wrote in the majority opinion. "The expansion of e-commerce has also increased the revenue shortfall faced by states seeking to collect their sales and use taxes." Ultimately, the justices deemed the current law outdated.

During the wait for the decision in the Wayfair case, enforcement of the department's economic nexus rule was put on hold. Following the decision, the department announced the prospective enforcement of the rule beginning October 1, 2018. Since this announcement, participation in the SSUT program grew from 215 remote sellers as of July 1 to 423 as of September 30, and collections through SSUT for sales after the October 1, 2018 enforcement date are expected to increase substantially.

"Not all states were as well-positioned as Alabama to take advantage of the decision in the Wayfair case in a way that

"Not all states were as well-positioned as Alabama to take advantage of the decision in the Wayfair case."

complied with the road map provided by the court for states seeking to enforce collection requirements on remote sellers,” said Garrett. This opportunity was possible primarily because of the existence of the SSUT program - a simplified, centrally administered tax system for remote sellers. “Since its enactment, personnel throughout the department – and particularly those in the Sales and Use Tax Division - have worked to make this program a success. This work continues as the program grows in the wake of the Wayfair decision,” said Deputy Commissioner Curtis Stewart.

In addition to the collection requirements for remote sellers, the Alabama legislature enacted Act 2018-539, which requires marketplace facilitators, like Amazon.com, with Alabama marketplace sales in excess of \$250,000 to collect tax on sales made by, or on behalf of, third-party sellers or to comply with reporting and customer notification requirements. The Act mandates compliance with reporting or collecting requirements beginning January 1, 2019. Remote sellers who can demonstrate that a marketplace facilitator is collecting and remitting SSUT or sales tax on their Alabama sales will be

relieved of the requirements imposed by the department’s economic nexus rule.

Recent legislative changes to the SSUT and new legislative reporting requirements for online marketplaces, combined with the Supreme Court’s Wayfair decision, represent unprecedented changes for the collection of Alabama’s sales and use taxes. In the wake of these changes, the department has engaged in the rulemaking process to develop and provide guidance to remote sellers and other stakeholders.

The decisions of the Supreme Court have an important impact on society at large, not just on lawyers and judges. This is evident by the court’s decision in Wayfair which laid the ground work for ensuring that our state’s brick and mortar retailers compete on a level playing field with their internet counterparts. The decision opened the door for the state to require sellers making substantial sales into our state to share in the responsibility of collecting taxes due on these transactions – taxes that fund education and other vital services provided to the very customers who create a market here for their products.



New Alabama Title System (ALTS) Implemented to Replace Aging ETAPS

New System Faster and More Efficient for Designated Agents



ADOR's Motor Vehicle Division (MVD) administers the process of vehicle titling in Alabama. On average, the division processes 1.5 million title applications per year. Prior to 2008, these applications were submitted manually by automobile dealers and other "designated agents" authorized by the department to apply for vehicle titles. In 2008, the division took the step of implementing the Electronic Title Application Processing System, or ETAPS, as the front-end process that allowed designated agents to create an electronic application for certificate of title. While ETAPS was great at the time it was introduced, division leaders knew that it wasn't going to last forever. The MVD is often at the forefront of the department's use of current technologies to assist taxpayers. So the division leaders knew that rapidly advancing technology would ultimately require updates or maybe even replacement of the innovative ETAPS system.

This foresight proved true. ETAPS was built on an older version of Internet Explorer

that is no longer supported by Microsoft. So MVD spearheaded development of the Alabama Title System, or ALTS, a Web-based title application system. Unlike ETAPS, ALTS allows any internet operating system and electronic device to use the application.

ALTS permits designated agents to access a secure website and complete a title application online. Once the application passes numerous edits designed to reduce errors, the application can be printed by the designated agent. The printed application and supporting documents are then forwarded to the department. All accompanying title application fees are paid electronically by bankdraft or by credit card, making the process faster and more efficient.

“ALTS allows any internet operating system and electronic device to use the application.”

Work began in 2014 to replace ETAPS with ALTS, and ETAPS was phased out by the end of 2018. ALTS, which sports a wizard-based user interface, will ultimately include integration with the National Motor Vehicle Title Information System (NMVTIS) and Electronic Lien and Titling (ELT).

ADOR Launches Internship Program

Fourteen Interns Hired in 2018, More Expected in 2019

In May, the Alabama Department of Revenue launched a new internship program to enhance new employee recruiting efforts. One of Commissioner Barnett's initiatives is to bring a new generation of ideas and innovation into the department by allowing college students to explore career options and identify future job opportunities within state government.

With 25 percent of the department's workforce eligible to retire at any time, it is critical to have qualified employees capable of stepping up to fill these positions. There are also several divisions within the department that have positions readily available, such as Revenue Examiners,

Tax Valuation Analysts, and Accountants. Therefore, it has become the department's goal to begin proactively recruiting the next generation of Revenue employees.

“Opportunity for those accounting students who have a true passion and interest in public service.”



Property Tax employee Evelyn Pope mentoring intern Brittney Abner.

The internship program was designed to allow students to work closely with experienced revenue professionals, gaining insight into their job responsibilities and duties. This gives interns the opportunity to explore, experience, and learn one of the primary functions within the department, allowing them to integrate classroom knowledge into practical principles in a work environment. Following successful completion of the program, ADOR encourages interns to apply for permanent positions within the department upon graduation.

“The department is delighted to offer this opportunity for accounting majors to learn more about what we do and the value of state service,” said Commissioner Barnett. “This is a win-win program. Not only does it give students real world experience, it allows ADOR to train and evaluate potential examiners, analysts and accountants,

who may one day serve a vital role in the department's service to taxpayers."

The department's first intern was hired on June 1, 2018, and since then, the program has been a huge success. As of Sept. 30, the department had 14 interns participating in the program. Every intern is assigned to a mentor who helps train and guide them during their time with the department. They work alongside their mentors serving actual taxpayers, thereby gaining hands-on experience. They're also learning about the tax laws and how the laws are enforced. Several of these interns have been hired as full-time employees since the launch of the program.

Department recruiters visited more than 17 college campuses across the state to promote the program after its launch. "The college and university professors and staff have been very receptive and excited about our program," said Arleen Alexander, Internship Coordinator. "Not every accounting student is interested in working for one of the major accounting firms. Our internship program offers an opportunity for those accounting students who have a true passion and interest in public service."

To be considered for an internship, applicants must be a sophomore, junior or senior in good standing at a four-year, accredited college or university; have a



Commissioner Vernon Barnett meeting with ADOR interns and mentors during orientation.

"This is a win-win program."

declared major of accounting; and have successfully completed a minimum of five accounting courses. Interns have the flexibility of working in the main office in downtown Montgomery or at one of the nine Taxpayer Services Centers located in cities across the state.

The program has been such a success that plans to expand it into other disciplines will begin in Spring 2019, when business majors will have an opportunity to participate in the program by working in the Collection Services Division at one of the Taxpayer Service Centers.



Gain hands-on experience while sparking a passion for public service.

Land Bank Authority Gets to Work

Commissioner Calls First Meeting



The Alabama Land Bank Authority was created by Act 2009-738, with the purpose of allowing the Authority to acquire from the State tax delinquent, non-revenue generating parcels of real property and return them to productive uses in our communities and to the ad valorem tax rolls of the State. The goal was to establish a method to rehabilitate delinquent properties in order to provide housing, to promote new commercial and economic development, and to help stabilize property values and remove blight.

Prior to Act 2018-192, the Authority's

board had not been formed and it remained inactive. As a result, the State's interest in tax delinquent properties could not be transferred to the Authority and subsequently returned, as intended, to a revenue-generating status and to uses that are beneficial to the public. The 2018 Act amended the original Land Bank Authority Act requiring Commissioner Barnett to call the first meeting of the board, which took place on July 18, 2018.

Moreover, the Act authorized the Authority to acquire from the State its interest in real property that was sold as a result of any type of delinquent taxes and held for at least 5 years. It also required the Authority to provide notice of its intent to dispose of property and an opportunity for objection, if notice of the sale of the property was not previously advertised by the Commissioner of Revenue, or his or her designee, or local officials.

Since the first meeting, the board and officers have all been selected and they have adopted several rules to govern the transfer of properties to the Authority.



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
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%
2018	4%	5%	5%	5%

2018 Revenue Legislation

The Alabama Department of Revenue 2018 General Summary of State Taxes is available for viewing online. The summary includes synopses of bills passed during this year's Regular Session of the Alabama Legislature. Prior year issues of the General Summary are also available for viewing.

Taxpayer Service Centers



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



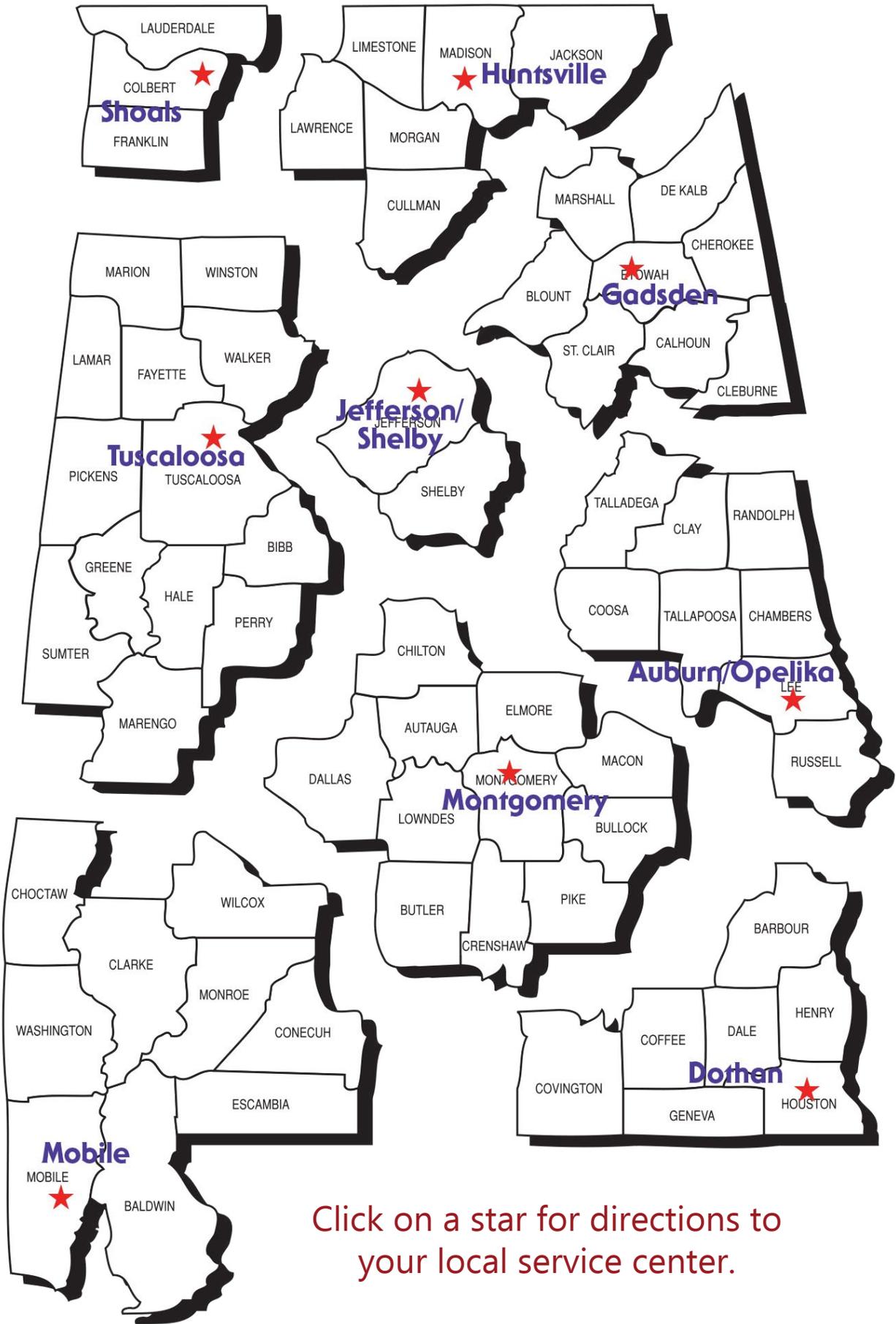
MONTGOMERY
2545 Taylor Rd.
Montgomery, AL 36117
Phone (334) 242-2677



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



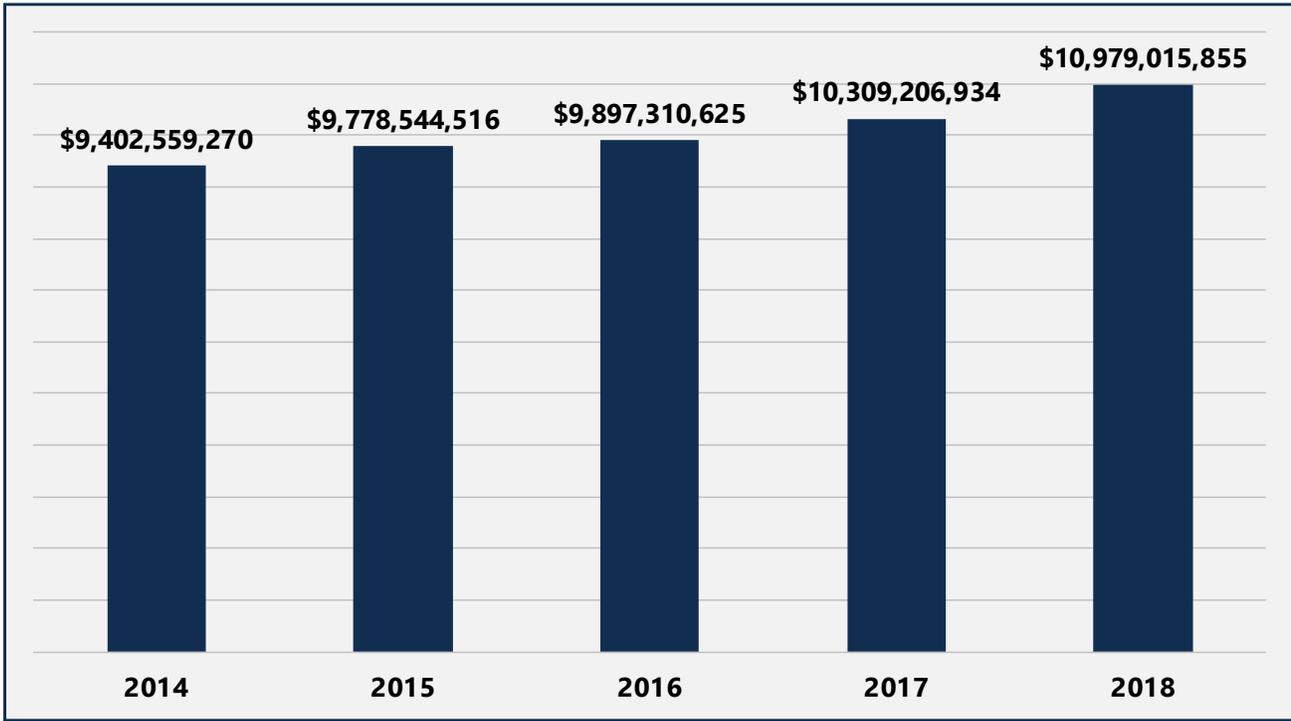
TUSCALOOSA
1434 22nd Ave.
Tuscaloosa, AL 35401
Phone (205) 759-2571



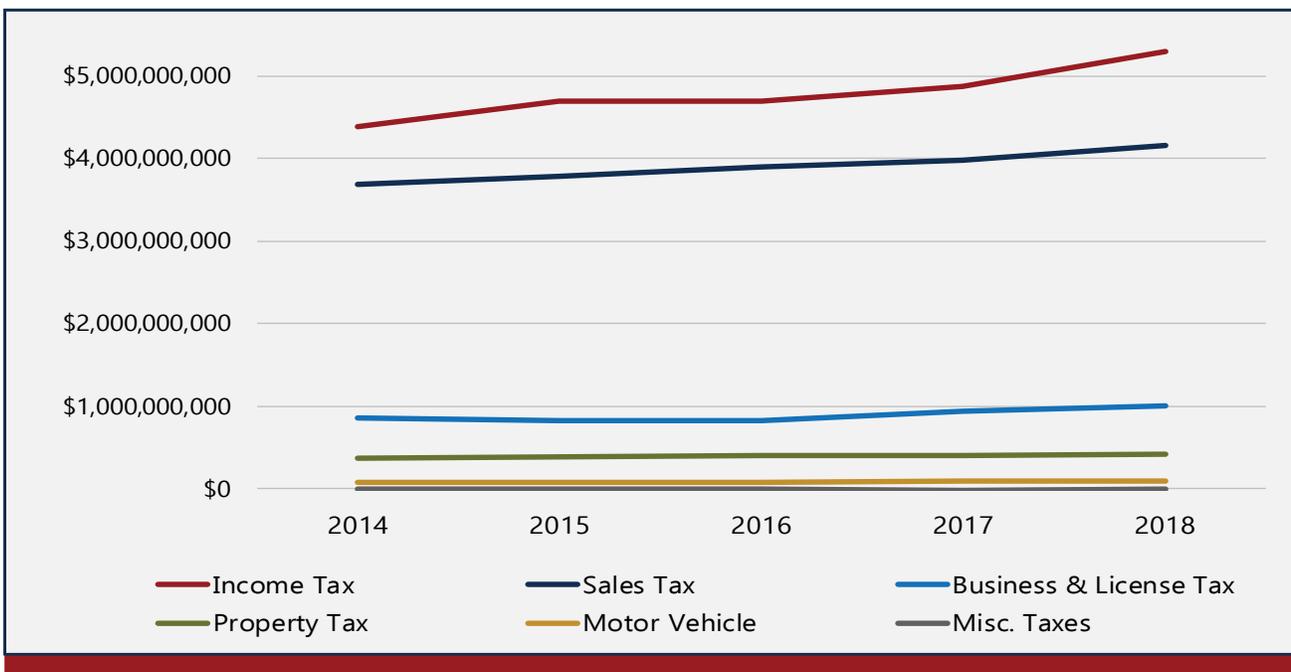
Click on a star for directions to your local service center.

Revenue Gross Collections

FY 2014-2018 Collection Trends



Tax Division Collection Trends

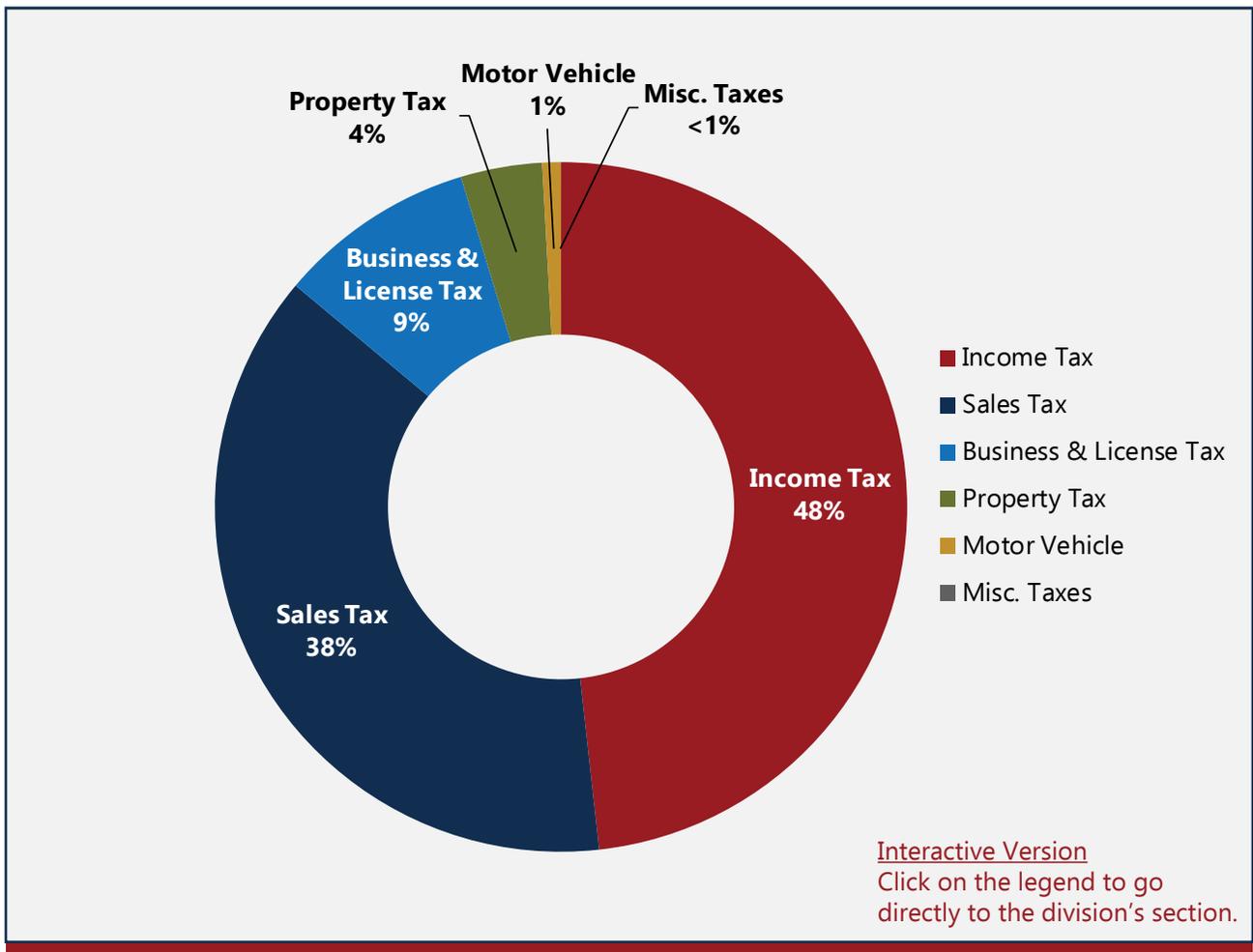


Revenue Tax Highlights

Year-End Collections Top \$10.9 Billion

- The Alabama Department of Revenue closed out its 2018 fiscal year with record collections, totaling over \$10.9 billion and marking a milestone in the department's collection history.
- \$10 billion of the \$10.9 billion was collected through electronic means.
- Delinquent tax collections also hit a record collection mark of over \$111 million.

FY 2018 Collections by Division



Revenue Abstract

Fiscal Year: Oct. 1, 2017 - Sept. 30, 2018¹

Title of Tax	FYTD 2017-18	FYTD 2016-17	% Change
Bulk Storage Withdrawal Fee	\$38,518,570	\$38,299,013	0.57
Business Privilege Tax	\$151,698,950	\$150,279,766	0.94
CMRS Wireless 911 Service Charge	\$23,275,279	\$22,096,043	5.34
Coal Severance (\$.135/Ton)	\$1,728,228	\$1,621,863	6.56
Coal Severance (\$.20/Ton)	\$2,512,413	\$2,391,467	5.06
Coal Severance (Additional)	\$321,362	\$37,542	
Contractors' Gross Receipts	\$51,670,118	\$41,049,064	25.87
Deeds and Assignments	\$5,724,076	\$6,944,661	(17.58)
Dry Cleaning Registration Fee	\$265,484	\$356,505	(25.53)
Estate and Inheritance	\$0	\$0	0.00
Financial Institutions Excise	\$72,662,290	\$60,237,732	20.63
Forest Products Severance	\$5,937,857	\$6,333,305	(6.24)
Freight Line R.R. Equipment	\$5,341,968	\$4,749,814	12.47
Gasoline	\$477,105,898	\$437,979,547	8.93
Gasoline (Aviation & Jet Fuel)	\$2,508,545	\$2,084,939	20.32
Hazardous Waste	\$873,496	\$1,049,266	(16.75)
Hospital Assessment Fee	\$256,554,675	\$265,114,358	(3.23)
Hydro-Electric KWH	\$980,197	\$1,128,344	(13.13)
IFTA License Tax	\$7,355,230	\$11,459,720	(35.82)
Income Tax-Corporate	\$504,853,842	\$459,875,408	9.78
Income Tax-Individual	\$4,567,101,540	\$4,206,789,721	8.57
IRP Registration Fees	\$54,825,044	\$51,492,100	6.47
Lodgings	\$74,265,555	\$68,991,568	7.64
Medicaid Nursing Facility	\$112,015,310	\$112,023,146	(0.01)
Medicaid Pharm. Services	\$6,101,691	\$1,111,917	
Miscellaneous Tags	\$224,601	\$217,693	3.17
Miscellaneous Taxes ²	\$337,959	\$249,826	35.28
Mobile Telecom Tax	\$28,545,224	\$45,051,693	(36.64)
Motor Fuels (Compressed/Liquified Gas)	\$925	\$0	100.00
Motor Fuels (Diesel)	\$169,024,874	\$148,926,932	13.50
Motor Registration Reinstate fees	\$8,143,822	\$7,600,554	7.15
Motor Vehicle Title Fees	\$23,956,738	\$23,130,359	3.57

FYTD Refunds 2017-18	FYTD Refunds 2016-17	% Change	FYTD Net 2017-18	FYTD Net 2016-17	% Change
\$274,606	\$167,123	64.31	\$38,243,964	\$38,131,890	0.29
\$18,828,366	\$16,710,296	12.68	\$132,870,584	\$133,569,470	(0.52)
\$1,773	\$1,057	67.77	\$23,273,505	\$22,094,986	5.33
\$0	\$0	0.00	\$1,728,228	\$1,621,863	6.56
\$0	\$0	0.00	\$2,512,413	\$2,391,467	5.06
\$0	\$0	0.00	\$321,362	\$37,542	
\$123,922	\$859		\$51,546,196	\$41,048,205	25.57
\$483,307	\$656,596	(26.39)	\$5,240,769	\$6,288,065	(16.66)
\$1,017	\$0	100.00	\$264,467	\$356,505	(25.82)
\$0	\$0	0.00	\$0	\$0	0.00
\$15,234,541	\$14,300,963	6.53	\$57,427,749	\$45,936,769	25.01
\$54	\$9,743	(99.45)	\$5,937,803	\$6,323,562	(6.10)
\$0	\$0	0.00	\$5,341,968	\$4,749,814	12.47
\$7,402,389	\$7,511,155	(1.45)	\$469,703,509	\$430,468,392	9.11
\$353,633	\$338,855	4.36	\$2,154,912	\$1,746,084	23.41
\$0	\$0	0.00	\$873,496	\$1,049,266	(16.75)
\$418,453	\$368,316	13.61	\$256,136,221	\$264,746,042	(3.25)
\$0	\$0	0.00	\$980,197	\$1,128,344	(13.13)
\$0	\$0	0.00	\$7,355,230	\$11,459,720	(35.82)
\$118,555,759	\$78,154,605	51.69	\$386,298,083	\$381,720,802	1.20
\$654,301,778	\$582,246,928	12.38	\$3,912,799,762	\$3,624,542,793	7.95
\$604	\$11		\$54,824,440	\$51,492,089	6.47
\$26,387	\$17,838	47.92	\$74,239,168	\$68,973,729	7.63
\$4,312	\$176,338	(97.55)	\$112,010,998	\$111,846,808	0.15
\$3,316	\$0	100.00	\$6,098,376	\$1,111,917	
\$1,125	\$352		\$223,476	\$217,341	2.82
\$0	\$2,317	(100.00)	\$337,959	\$247,509	36.54
\$0	\$352	(100.00)	\$28,545,224	\$45,051,341	(36.64)
\$0	\$0	0.00	\$925	\$0	100.00
\$13,477,671	\$11,173,799	20.62	\$155,547,203	\$137,753,133	12.92
\$2,907	\$1,377		\$8,140,915	\$7,599,177	7.13
\$773	\$285		\$23,955,964	\$23,130,074	3.57

Revenue Abstract Continued

Fiscal Year: Oct. 1, 2017 - Sept. 30, 2018

Title of Tax	FYTD 2017-18	FYTD 2016-17	% Change
Motor Veh Salv Inspec Fees	\$777,436	\$1,359,770	(42.83)
Oil & Gas Privilege (8%)	\$34,371,531	\$33,192,632	3.55
Oil & Gas Production (2%)	\$11,291,304	\$10,938,465	3.23
Oil Lubricating	\$2,192,400	\$1,770,376	23.84
Oil Wholesale License	\$8,513,737	\$8,430,294	0.99
Pari-Mutuel Pool	\$1,146,282	\$1,226,025	(6.50)
Petroleum Commodities Inspection Fee	\$65,926,552	\$50,711,036	30.00
Property Tax ³	\$406,287,743	\$395,929,539	2.62
Rental or Leasing	\$78,614,252	\$77,498,623	1.44
Sales	\$2,378,289,132	\$2,276,628,035	4.47
Scrap Tire Environmental Fee	\$4,230,069	\$4,123,213	2.59
Simplified Sellers Use Tax	\$84,296,188	\$52,004,128	62.10
Solid Waste Disposal Fee	\$6,896,066	\$6,535,200	5.52
Store Licenses	\$599,581	\$572,794	4.68
Tobacco Cigarette Tax	\$169,462,445	\$179,097,156	(5.38)
Tobacco OTP Tax	\$10,466,816	\$9,685,691	8.06
TVA Electric	\$87,444,277	\$87,705,706	(0.30)
Use	\$408,544,009	\$378,254,801	8.01
Utility Gross Receipts	\$411,651,468	\$403,688,945	1.97
Utility License (2.2%)	\$153,582,807	\$151,180,643	1.59
Total	\$10,979,015,855	\$10,309,206,934	6.5

1 The abstract reflects funds certified to the State Treasurer for the 2018 fiscal year. Any discrepancies between the amounts reported in the abstract and other information included in the Annual Report are attributable to the timing of the certification for the 2018 fiscal year.

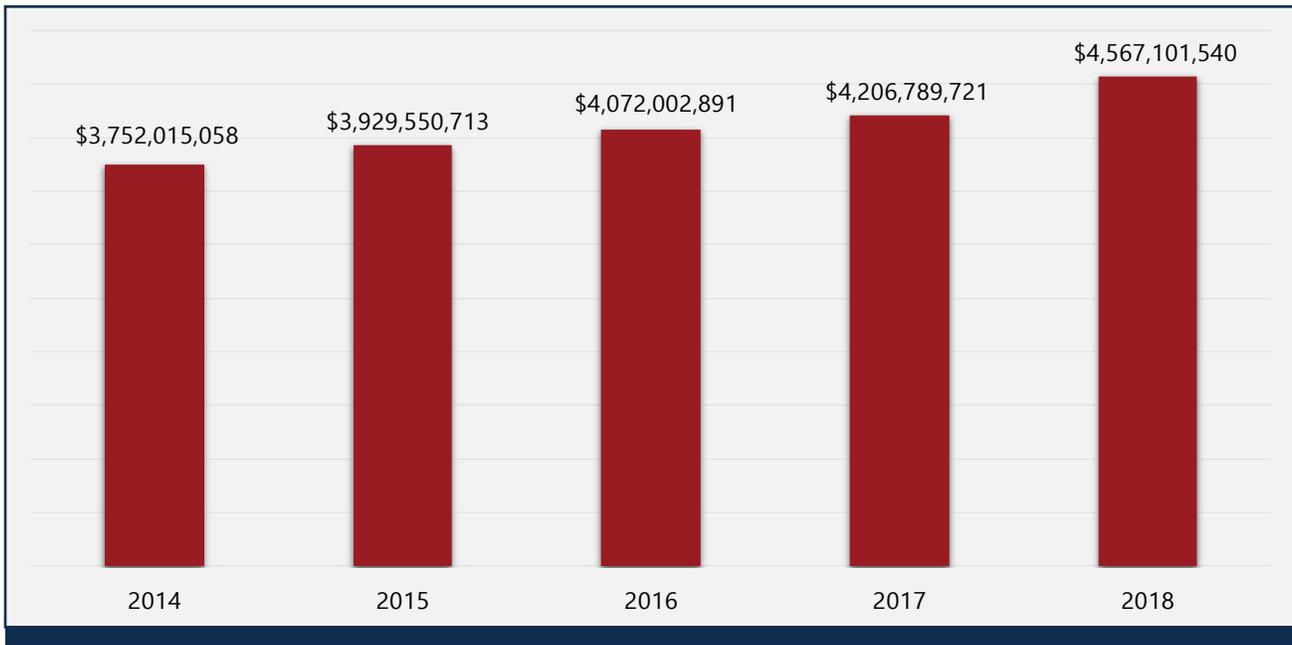
2 Miscellaneous taxes collected includes: Auto Dismantler Lic, Auto Reconditioner & Rebuilder Lic, Illegal Drugs, Motor Carrier Mileage, and Playing Cards.

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

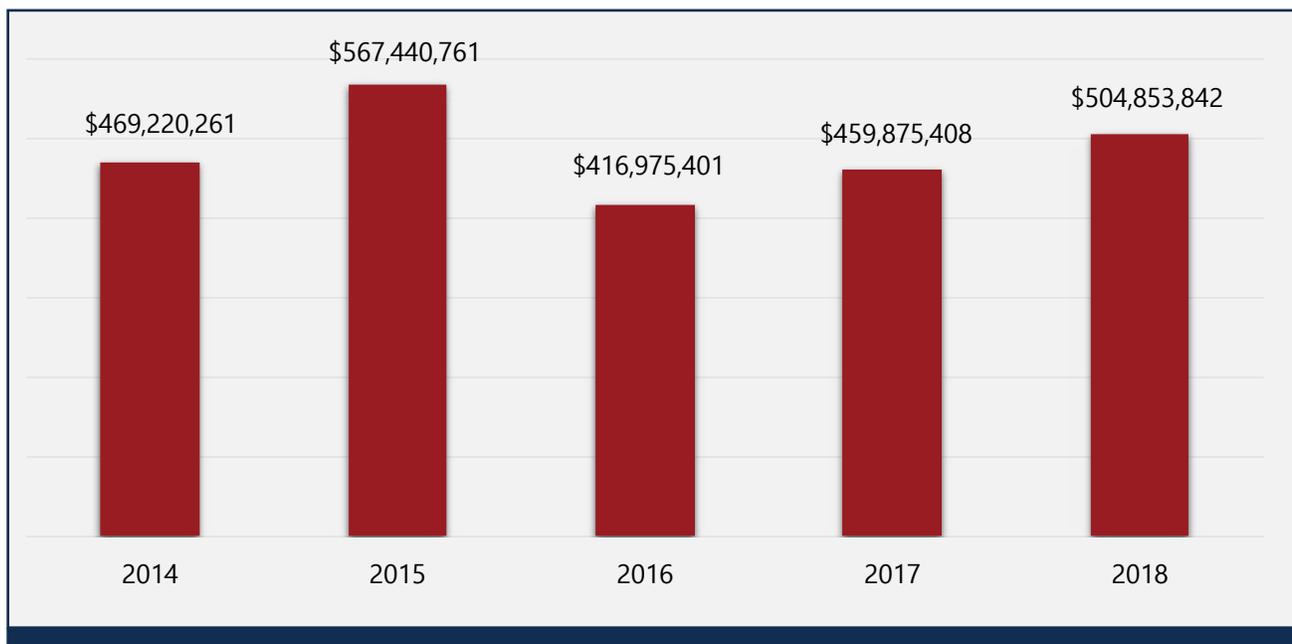
FYTD Refunds 2017-18	FYTD Refunds 2016-17	% Change	FYTD Net 2017-18	FYTD Net 2016-17	% Change
\$0	\$0	0.00	\$777,436	\$1,359,770	(42.83)
\$107,696	\$0	100.00	\$34,263,836	\$33,192,632	3.23
\$26,924	\$0	100.00	\$11,264,380	\$10,938,465	2.98
\$5,162	\$14,151	(63.52)	\$2,187,237	\$1,756,225	24.54
\$5,040	\$47,099	(89.30)	\$8,508,697	\$8,383,195	1.50
\$0	\$0	0.00	\$1,146,282	\$1,226,025	(6.50)
\$26,204	\$1,590		\$65,900,348	\$50,709,446	29.96
\$0	\$0	0.00	\$406,287,743	\$395,929,539	2.62
\$58,128	\$201,079	(71.09)	\$78,556,124	\$77,297,544	1.63
\$4,462,607	\$2,713,015	64.49	\$2,373,826,525	\$2,273,915,019	4.39
\$1,987	\$9,871	(79.87)	\$4,228,082	\$4,113,342	2.79
\$27,567	\$66		\$84,268,621	\$52,004,062	62.04
\$0	\$0	0.00	\$6,896,066	\$6,535,200	5.52
\$19	\$0		\$599,562	\$572,794	4.67
\$505,790	\$550,061	(8.05)	\$168,956,655	\$178,547,095	(5.37)
\$1,800	\$24,002	(92.50)	\$10,465,017	\$9,661,689	8.31
\$0	\$0	0.00	\$87,444,277	\$87,705,706	(0.30)
\$8,738,526	\$5,401,228	61.79	\$399,805,482	\$372,853,572	7.23
\$1,305,373	\$810,015	61.15	\$410,346,096	\$402,878,930	1.85
\$3,010,035	\$15,581		\$150,572,771	\$151,165,062	(0.39)
\$847,779,552	\$721,626,925	17.48	\$10,131,236,303	\$9,587,580,009	5.67

Individual & Corporate Tax Division

Individual Income Tax Gross Collections



Corporate Income Tax Gross Collections



Individual & Corporate Tax Facts

Return Processing and Review Activities

- For fiscal year ending September 30, 2018, the Individual Tax Section processed 2,942,249 returns and adjusted 106,288 returns, resulting in additional revenues of \$89,205,516.
- Our Individual Non-filer program identified 94,584 non-filers, resulting in additional revenues of \$157,503,998. This program resulted in the entry of 112,243 preliminary assessments totaling \$136,945,945 and 253,962 final assessments totaling \$167,429,779.
- Individual Tax Section total collections, less refunds, totaled \$3,912,799,762.
- For fiscal year ending September 30, 2018, the Business Tax Section processed 551,795 returns and adjusted 90,234 returns, resulting in additional revenues of \$139,791,685.
- Our Business Tax Section entered 62,259 preliminary assessments totaling \$45,995,649 and 60,408 final assessments totaling \$20,159,414.
- Business Tax Section total collections, less refunds, totaled \$576,596,417.

Field Audit and Assessment Activities

- For fiscal year ending September 30, 2018, 5,404 field audits were completed, totaling \$440,784,735 in audit production. The division entered 6,284 preliminary assessments totaling \$160,311,823 and 6,174 final assessments totaling \$26,332,066.
- Field Audit and Assessment collections totaled \$41,297,348, with additional audit assessments collected through the Treasury Offset Program of \$1,965,881.

Income Tax Collections

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Individual Paid on Estimates	\$254,379,015	\$276,563,458	\$286,870,898	\$284,541,328	\$356,139,603
Withholding	\$2,964,079,131	\$3,084,124,101	\$3,182,290,680	\$3,314,080,975	\$3,558,309,712
Pass-Through	\$152,087,202	\$129,377,853	\$157,336,379	\$160,842,548	\$176,413,199
Collected as Additional Tax Due	\$381,469,709	\$439,485,300	\$445,504,935	\$447,324,870	\$476,239,026
Total Individual Gross	\$3,752,015,058	\$3,929,550,713	\$4,072,002,891	\$4,206,789,721	\$4,567,101,540
Total Corporate Gross	\$469,220,261	\$567,440,761	\$416,975,401	\$459,875,408	\$504,853,842
Total Income Tax Collections	\$4,221,235,320	\$4,496,991,474	\$4,488,978,292	\$4,666,665,128	\$5,071,955,382

Income Tax Refunds

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Total No. of Refunds*	1,107,755	1,181,436	1,123,484	1,102,244	1,182,513
Individual Refunds	\$545,431,933	\$592,963,468	\$579,098,369	\$582,246,928	\$654,301,778
Corporate Refunds	\$91,407,983	\$75,868,623	\$84,470,852	\$78,154,605	\$118,555,759
Total Refunds	\$636,839,916	\$668,832,091	\$663,569,221	\$660,401,533	\$772,857,537

*Total number of refunds totals are detailed as follows:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Individual Refunds	1,104,719	1,177,756	1,119,943	1,099,800	1,178,888
Corporate Refunds	3,036	3,680	3,541	2,444	3,625
Total No. of Refunds*	1,107,755	1,181,436	1,123,484	1,102,244	1,182,513

Return Data

FY 2018

Individual Returns Filed	1,987,056
Number Filed Electronically (E40 & 40NR)	1,736,734
Number of Joint	785,470
Number with Paid Preparer Signature	1,100,081
Number of Returns Itemizing Deductions	1,253,257
Total Alabama Tax Liability Shown on Returns	\$3,369,720,440
Number of Returns with Tax Due at Time of Filing	548,598
Amount of Tax Due	\$280,276,280
Number of returns Showing Overpayments	1,229,260
Amount of Overpayments	\$603,425,653
Number of Zero Balance Returns	205,405

Consumer Use Tax Collections Reported on Alabama Income Tax Returns (40/40A)

Tax Year	# Reporting Use Tax	Use Tax Collected
2013	36,768	\$1,493,417
2014	39,424	\$1,729,945
2015	39,075	\$1,920,316
2016	34,228	\$1,650,181
2017*	24,830	\$1,062,206

*As of November 1, 2018.

Note: 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.

Certificates of Compliance

	FY 2016	FY 2017	FY 2018
Certificates of Compliance Issued	11,308	12,288	12,739
Certificates of Non-Compliance Issued	5,073	5,050	6,144

Effective October 1, 2015, Act 2015-382 eliminated the Certificate of Good Standing which provided taxpayers and other third parties, the ability to determine whether an entity qualified to do business in Alabama is in compliance with the Business Privilege Tax requirements. The act required the Department of Revenue to establish a process where those seeking information about an entity's compliance can request a Certificate of Compliance that provides information as of the time of request, whether an entity, is in compliance with all state taxes administered by the Department of Revenue.

Voluntary Checkoff Contributions

FY 2018 Contributions

Organization	Number Of Donors	Total Contributions
Alabama Aging Program	1,009	\$12,818
Alabama Arts Development Fund	756	\$9,004
Alabama Nongame Wildlife Program	896	\$12,750
Child Abuse Trust Fund	1,701	\$29,471
Alabama Veterans' Program	1,593	\$28,914
Alabama Indian Children's Scholarship Fund	0	\$0
Penny Trust Fund	0	\$0
Foster Care Trust Fund	1,003	\$18,064
Mental Health Consumers of Alabama	1,210	\$18,912
Neighbors Helping Neighbors Fund	0	\$0
Breast & Cervical Cancer Research Program	1,041	\$17,823
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	1,159	\$19,193
Alternative Fuel Research Fund	0	\$0
Alabama Military Support Foundation	779	\$9,209
Alabama Veterinary Medical Foundation Spay/Neuter Program	719	\$8,391
Alabama State Historic Preservation Fund	542	\$9,913
Alabama Firefighters Annuity and Benefit Fund	674	\$7,214
Victims of Violence Assistance	754	\$8,247
Alabama Association of Rescue Squads	462	\$4,961
Archives Services Fund	279	\$1,508
USS Alabama Battleship Commission	514	\$5,008
Children First Trust Fund	851	\$12,562
Total	15,942	\$233,962

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 2018 Political Contributions

	Contributions	\$ Amount
Republican	6,646	\$9,503
Democratic	7,345	\$9,123
Total	13,991	\$18,626

Note: Taxpayers filing Alabama individual income tax returns during fiscal year 2018 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

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.

FIET Net Distribution

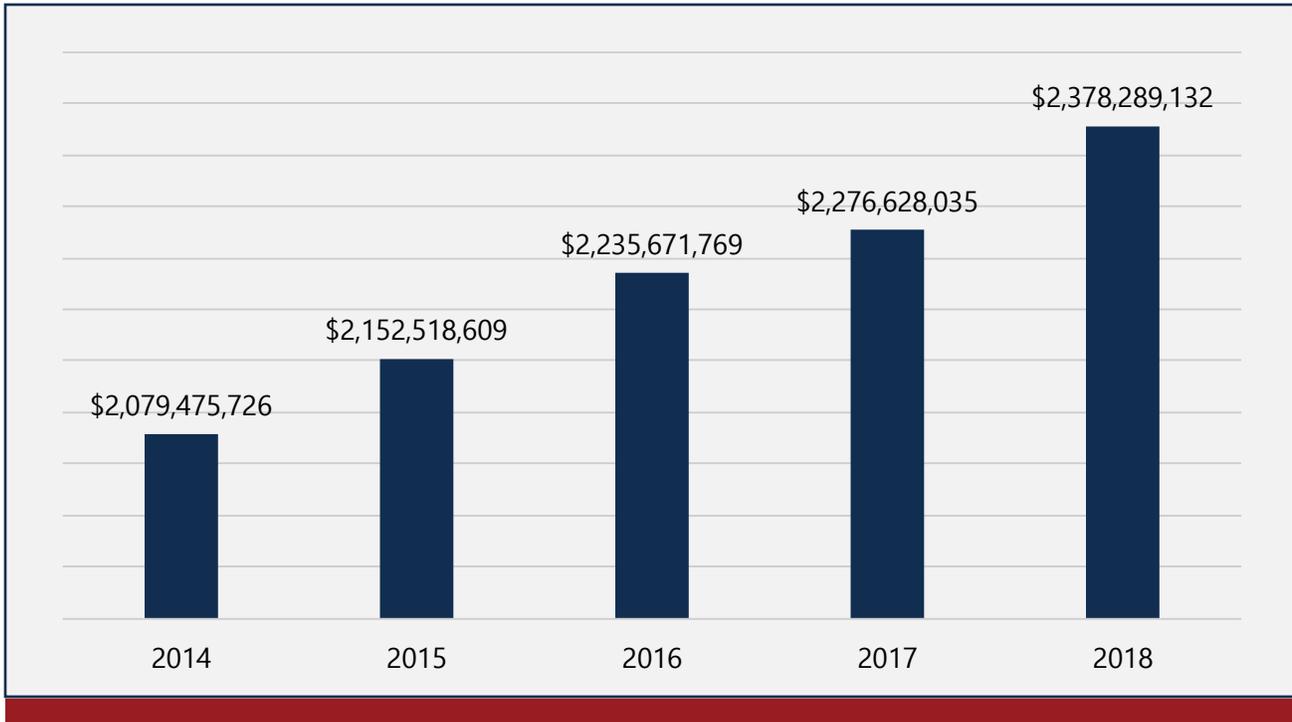
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
State General Fund	\$16,050,710	\$20,996,430	\$22,246,274	\$27,633,823	\$30,925,467
Cities	\$10,354,020	\$11,394,059	\$13,910,696	\$15,194,988	\$16,144,415
Counties	\$5,484,844	\$5,881,831	\$7,147,597	\$7,820,517	\$8,192,912
TOTAL	\$31,889,574	\$38,272,321	\$43,304,568	\$50,649,328	\$55,262,794

Business Privilege Tax

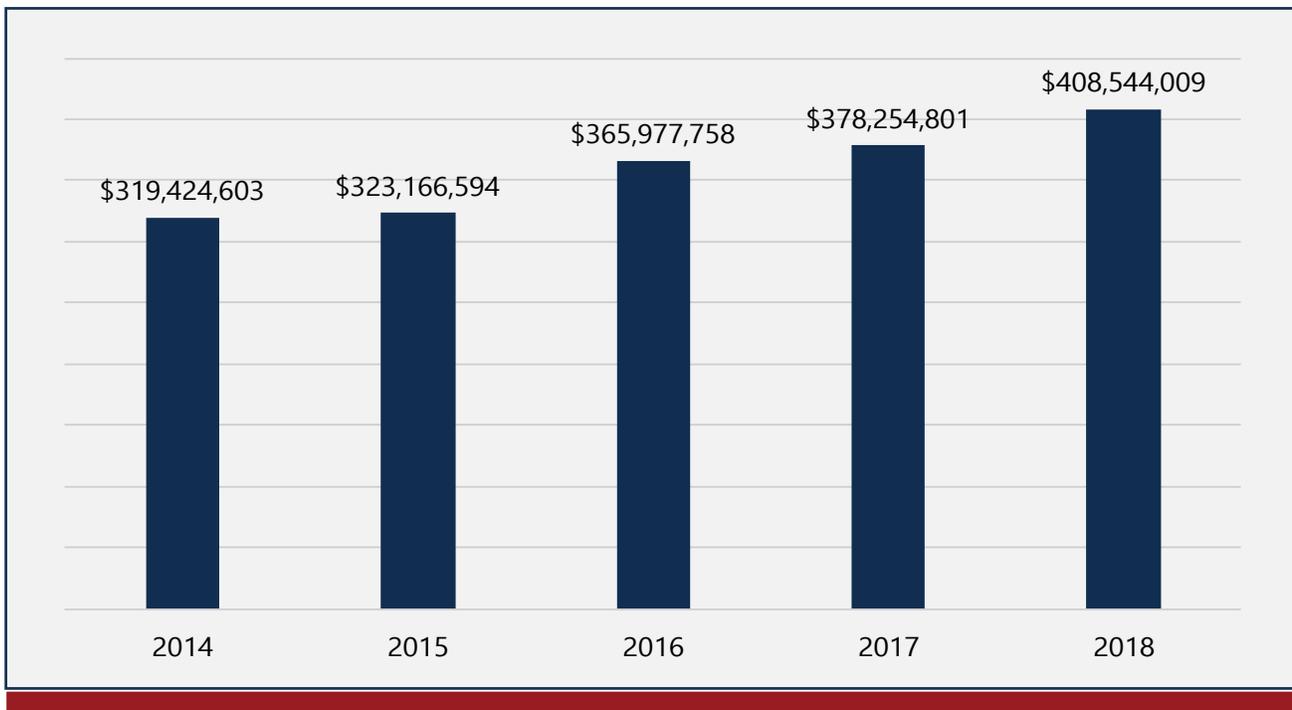
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
BPT Collections	\$129,146,067	\$143,462,843	\$141,563,458	\$150,279,766	\$151,698,950
BPT Refunds	\$12,783,786	\$19,306,235	\$19,341,690	\$16,710,296	\$18,828,366
Total	\$116,362,282	\$124,156,608	\$122,221,767	\$133,569,470	\$132,870,584

Sales & Use Tax Division

Sales Tax Gross Collections



Use Tax Gross Collections



Sales & Use Tax Facts

Tax Administration

- Collects 195 local sales, use, rental, and lodgings taxes for 161 localities.
- As of September 30, 2018, there were 428 active participants in the Simplified Sellers Use Tax Program.

Field Operations

- During fiscal year 2018 the Sales and Use Tax Division conducted 2,592 audits.
- Audit collections, refund reductions, delinquents, license amounts, and assessments totaled \$108,726,010.

Assessments

- During fiscal year 2018 the division entered 24,778 preliminary assessments totaling \$45,920,989 and 7,436 final assessments totaling \$24,623,266.
- The Sales and Use Tax Division collected \$4,077,215 in payments for both preliminary and final assessments during fiscal year 2018.

ONE SPOT

- 4,232,608 returns filed totaling \$2,114,927,550 through ONE SPOT.

WRAP Update

- 14 audits were completed and assessed totaling \$537,828.
- WRAP audit collections totaled \$2,787.

Mobile Telecommunications Service Tax

- During the fiscal year 2018, \$28,545,731 was collected for monthly charges from the furnishings of mobile telecommunications service and mobile radio communication services.

State Sales Tax Collections by County¹

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Autauga	\$6,092,191	\$6,549,808	\$6,562,872	\$8,057,609	\$9,164,899
Baldwin	\$57,945,513	\$62,224,139	\$65,741,712	\$69,902,036	\$76,287,538
Barbour	\$2,854,423	\$2,949,149	\$2,810,766	\$2,646,575	\$2,767,676
Bibb	\$1,873,343	\$1,902,144	\$1,800,568	\$1,778,706	\$1,879,824
Blount	\$13,236,917	\$13,554,499	\$13,364,828	\$13,281,660	\$14,071,641
Bullock	\$729,188	\$741,537	\$754,536	\$845,091	\$843,844
Butler	\$2,364,273	\$2,685,625	\$2,456,260	\$2,466,631	\$2,785,716
Calhoun	\$31,187,543	\$31,019,706	\$30,504,333	\$31,335,375	\$32,453,373
Chambers	\$6,439,997	\$5,899,677	\$4,258,277	\$4,568,133	\$4,548,119
Cherokee	\$2,871,513	\$2,894,019	\$2,592,109	\$2,616,721	\$2,818,877
Chilton	\$8,215,438	\$8,648,656	\$8,202,605	\$8,675,221	\$8,843,394
Choctaw	\$2,250,320	\$2,307,535	\$2,109,160	\$1,977,452	\$2,485,670
Clarke	\$7,069,238	\$7,638,852	\$7,436,721	\$7,439,945	\$7,695,380
Clay	\$1,578,100	\$1,645,344	\$1,508,279	\$1,617,163	\$1,812,558
Cleburne	\$3,126,115	\$3,146,138	\$3,273,750	\$3,737,515	\$4,030,645
Coffee	\$9,213,858	\$10,287,279	\$11,376,633	\$11,996,125	\$12,059,648
Colbert	\$18,515,589	\$19,496,130	\$19,694,232	\$19,135,688	\$19,793,483
Conecuh	\$1,563,923	\$1,776,852	\$1,717,645	\$1,679,804	\$1,997,376
Coosa	\$722,160	\$696,883	\$693,415	\$708,379	\$756,213
Covington	\$8,376,776	\$8,946,710	\$9,187,580	\$9,076,813	\$9,613,509
Crenshaw	\$1,954,046	\$2,111,969	\$1,957,578	\$1,860,586	\$1,775,197
Cullman	\$59,473,639	\$62,705,957	\$65,382,490	\$68,710,585	\$21,664,145
Dale	\$7,103,425	\$7,302,652	\$6,509,810	\$6,773,064	\$7,574,431
Dallas	\$4,927,639	\$5,017,888	\$4,660,839	\$4,721,825	\$4,982,435
DeKalb	\$11,515,210	\$12,471,616	\$12,542,880	\$12,443,558	\$12,739,721
Elmore	\$11,727,479	\$12,098,544	\$11,996,407	\$11,664,075	\$12,085,667
Escambia	\$9,428,516	\$10,663,713	\$10,948,234	\$10,319,461	\$10,453,410
Etowah	\$16,415,664	\$17,470,216	\$18,010,020	\$18,271,981	\$19,570,106
Fayette	\$2,411,477	\$2,376,435	\$2,374,155	\$2,638,350	\$2,782,043
Franklin	\$3,426,060	\$3,562,594	\$3,453,465	\$3,479,114	\$3,834,052
Geneva	\$7,297,517	\$7,160,111	\$7,198,107	\$7,150,991	\$7,266,075
Greene	\$918,182	\$890,606	\$866,637	\$706,013	\$703,463
Hale	\$1,256,887	\$1,330,542	\$1,365,478	\$1,365,019	\$1,365,001
Henry	\$2,966,644	\$3,159,828	\$3,338,781	\$3,195,605	\$2,977,552
Houston	\$35,934,489	\$37,487,375	\$39,783,778	\$42,067,949	\$46,470,730
Jackson	\$6,897,641	\$7,468,500	\$7,380,527	\$7,307,175	\$8,031,625
Jefferson	\$311,588,996	\$327,215,377	\$339,681,475	\$337,732,620	\$357,348,757
Lamar	\$1,970,275	\$1,943,207	\$1,762,664	\$1,730,066	\$1,722,835
Lauderdale	\$25,795,018	\$26,478,660	\$28,673,513	\$29,457,537	\$30,257,643
Lawrence	\$2,198,584	\$2,233,743	\$2,087,872	\$2,130,899	\$2,214,140
Lee	\$33,839,455	\$35,553,407	\$36,510,639	\$36,508,622	\$38,457,146
Limestone	\$18,290,068	\$18,780,387	\$20,189,785	\$20,499,237	\$20,328,668
Lowndes	\$1,031,853	\$1,136,202	\$1,055,208	\$1,056,240	\$1,001,782

State Sales Tax Collections by County¹

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Macon	\$1,889,923	\$2,075,975	\$2,265,912	\$2,053,724	\$2,079,214
Madison	\$115,884,608	\$120,313,094	\$125,643,467	\$130,081,597	\$128,688,126
Marengo	\$2,438,299	\$2,543,099	\$2,579,987	\$2,643,846	\$2,689,582
Marion	\$4,122,049	\$4,419,369	\$4,686,029	\$4,635,543	\$4,634,412
Marshall	\$23,237,379	\$24,587,171	\$25,176,899	\$25,555,904	\$27,342,962
Mobile	\$136,880,431	\$142,449,163	\$144,778,146	\$144,555,489	\$151,210,871
Monroe	\$4,379,441	\$5,299,835	\$5,259,620	\$4,738,470	\$4,328,407
Montgomery	\$80,024,513	\$85,476,976	\$88,588,817	\$90,658,578	\$94,686,796
Morgan	\$28,988,299	\$29,421,998	\$28,358,472	\$29,671,563	\$82,649,055
Perry	\$728,083	\$740,463	\$676,826	\$705,853	\$757,976
Pickens	\$1,804,328	\$1,790,436	\$1,652,401	\$1,465,748	\$1,488,687
Pike	\$10,447,470	\$11,388,838	\$6,302,876	\$6,182,644	\$6,698,259
Randolph	\$3,422,121	\$3,519,466	\$3,276,029	\$3,300,983	\$3,794,821
Russell	\$12,087,450	\$12,255,998	\$11,691,275	\$11,603,952	\$12,209,397
St. Clair	\$7,702,090	\$8,127,082	\$8,267,400	\$8,046,435	\$85,768,237
Shelby	\$68,652,389	\$74,475,398	\$78,182,697	\$78,889,997	\$8,926,922
Sumter	\$1,728,682	\$1,785,544	\$1,604,342	\$1,627,872	\$1,593,542
Talladega	\$14,274,036	\$14,756,653	\$14,750,528	\$15,623,569	\$17,130,518
Tallapoosa	\$7,079,326	\$7,818,466	\$8,501,385	\$8,946,676	\$9,161,714
Tuscaloosa	\$57,582,469	\$61,557,393	\$59,338,516	\$60,117,226	\$64,499,429
Walker	\$17,960,524	\$17,741,082	\$16,708,800	\$15,990,763	\$17,119,584
Washington	\$3,235,436	\$3,520,107	\$3,037,026	\$2,826,226	\$3,066,267
Wilcox	\$1,138,097	\$1,132,818	\$1,150,338	\$1,195,935	\$1,363,963
Winston	\$8,735,227	\$8,665,463	\$8,017,692	\$7,927,937	\$7,724,539
Out-of-State	\$683,627,626	\$703,382,610	\$726,918,931	\$732,242,835	\$754,213,722
Sec. of State ²				\$2,419	\$2,439
Total	\$2,062,645,477	\$2,150,874,703	\$2,201,191,037	\$2,226,625,001	\$2,326,145,449

1 Sales taxes are reported using statewide amounts. Amounts shown for each county are based on the address listed on the taxpayer's account regardless of where the sale took place.

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

State Use Tax Collections by County¹

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Autauga	\$398,426	\$464,453	\$485,056	\$392,736	\$615,298
Baldwin	\$1,532,096	\$1,709,471	\$1,904,832	\$2,191,781	\$3,006,008
Barbour	\$267,679	\$192,041	\$229,101	\$224,524	\$310,533
Bibb	\$101,618	\$81,240	\$98,311	\$75,348	\$63,938
Blount	\$194,054	\$134,377	\$113,548	\$99,970	\$96,283
Bullock	\$57,708	\$104,127	\$108,044	\$94,506	\$104,727
Butler	\$128,435	\$165,493	\$188,411	\$203,604	\$371,581
Calhoun	\$1,191,943	\$1,117,036	\$842,281	\$1,270,606	\$1,261,430
Chambers	\$490,786	\$603,167	\$389,504	\$411,696	\$643,997
Cherokee	\$416,459	\$340,004	\$253,835	\$192,238	\$236,983
Chilton	\$451,431	\$355,280	\$1,102,710	\$353,929	\$436,091
Choctaw	\$478,429	\$448,982	\$921,907	\$71,585	\$1,455,543
Clarke	\$371,791	\$263,597	\$207,648	\$187,906	\$174,376
Clay	\$167,980	\$201,090	\$223,127	\$205,524	\$310,500
Cleburne	\$89,664	\$118,832	\$106,651	\$110,426	\$66,385
Coffee	\$242,400	\$202,496	\$338,249	\$285,717	\$271,839
Colbert	\$1,249,439	\$1,688,101	\$2,340,404	\$1,437,795	\$1,906,757
Conecuh	\$20,502	\$29,724	\$14,094	\$33,219	\$21,579
Coosa	\$93,023	\$80,968	\$72,486	\$144,287	\$98,019
Covington	\$569,802	\$930,439	\$978,013	\$1,049,962	\$797,023
Crenshaw	\$112,428	\$107,546	\$342,551	\$113,426	\$114,060
Cullman	\$1,134,886	\$1,387,224	\$1,335,377	\$1,474,257	\$1,893,427
Dale	\$480,388	\$361,361	\$582,116	\$466,255	\$448,210
Dallas	\$208,776	\$238,003	\$218,395	\$278,439	\$313,862
DeKalb	\$353,479	\$339,217	\$303,861	\$342,308	\$469,235
Elmore	\$526,974	\$558,874	\$509,667	\$473,256	\$561,110
Escambia	\$457,846	\$438,622	\$514,510	\$433,916	\$452,495
Etowah	\$812,919	\$887,620	\$1,005,043	\$963,428	\$666,874
Fayette	\$38,924	\$33,165	\$27,057	\$37,854	\$31,913
Franklin	\$243,985	\$284,902	\$348,857	\$390,058	\$365,262
Geneva	\$111,305	\$158,074	\$185,629	\$171,995	\$160,615
Greene	\$75,430	\$6,068	\$38,640	\$49,297	\$46,125
Hale	\$10,873	\$32,431	\$10,243	\$10,356	\$16,366
Henry	\$105,408	\$60,446	\$199,993	\$236,874	\$293,506
Houston	\$948,125	\$1,323,765	\$1,418,501	\$1,421,411	\$1,486,359
Jackson	\$350,747	\$562,892	\$485,234	\$451,522	\$464,615
Jefferson	\$25,783,330	\$26,271,670	\$29,059,125	\$36,075,770	\$37,760,233
Lamar	\$251,665	\$345,929	\$332,116	\$317,646	\$308,300
Lauderdale	\$784,558	\$911,504	\$973,709	\$1,062,796	\$1,090,436
Lawrence	\$57,033	\$57,308	\$56,059	\$79,355	\$103,461
Lee	\$1,679,865	\$2,129,693	\$1,883,462	\$1,878,195	\$2,072,348
Limestone	\$559,010	\$612,582	\$627,537	\$709,775	\$678,856
Lowndes	\$41,192	\$92,205	\$62,408	\$50,960	\$43,334

State Use Tax Collections by County¹

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Macon	\$29,983	\$29,711	\$1,046,806	\$234,955	\$44,645
Madison	\$7,949,965	\$8,062,061	\$8,474,223	\$8,314,275	\$10,679,795
Marengo	\$55,923	\$43,294	\$49,635	\$61,775	\$85,310
Marion	\$126,142	\$142,451	\$120,269	\$142,087	\$194,304
Marshall	\$494,715	\$665,657	\$546,720	\$678,397	\$744,455
Mobile	\$9,107,068	\$9,858,760	\$10,198,845	\$9,808,458	\$12,046,352
Monroe	\$172,159	\$492,079	\$735,982	\$448,749	\$513,553
Montgomery	\$6,207,485	\$5,894,943	\$7,563,452	\$6,191,153	\$6,444,641
Morgan	\$3,178,204	\$3,083,913	\$2,990,251	\$3,819,791	\$4,812,505
Perry	\$15,612	\$43,663	\$18,007	\$28,305	\$30,168
Pickens	\$128,604	\$88,940	\$93,564	\$68,128	\$68,025
Pike	\$582,989	\$587,869	\$422,284	\$417,688	\$417,306
Randolph	\$28,915	\$36,875	\$34,056	\$45,224	\$35,117
Russell	\$590,330	\$566,289	\$812,503	\$732,594	\$812,498
St. Clair	\$417,951	\$571,634	\$678,475	\$693,483	\$812,866
Shelby	\$2,693,891	\$2,630,329	\$2,938,605	\$4,221,162	\$4,039,867
Sumter	\$44,380	\$37,000	\$61,355	\$113,324	\$159,978
Talladega	\$1,666,525	\$2,378,170	\$5,358,718	\$3,410,074	\$3,446,638
Tallapoosa	\$279,849	\$405,633	\$386,562	\$360,069	\$316,869
Tuscaloosa	\$6,001,661	\$5,833,393	\$6,135,536	\$6,576,149	\$6,767,868
Walker	\$777,125	\$615,657	\$670,450	\$922,121	\$688,528
Washington	\$75,802	\$60,032	\$52,396	\$54,939	\$56,734
Wilcox	\$7,115	\$11,748	\$14,407	\$15,456	\$8,062
Winston	\$172,366	\$114,763	\$78,261	\$76,071	\$65,651
Out-of-State	\$243,727	\$418,124	\$3,285,380	\$5,068,666	\$6,021,461
Consumers Use Out-of-State	\$41,562,942	\$42,266,661	\$40,451,196	\$41,250,874	\$37,224,636
Sellers Use Out-of-State	\$188,143,713	\$187,474,727	\$211,244,439	\$226,254,699	\$247,944,954
Sec. of State ²				\$15,679	\$30,394
Total	\$314,397,951	\$318,846,396	\$355,900,685	\$376,550,851	\$406,603,072

1 State use taxes are reported using statewide amounts. Amounts shown for each county are based on the address listed on the taxpayer's account regardless of where the sale took place.

2 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	FY 2018
*Denotes 5 percent state rate for Mountain Lake Area, instead of 4 percent for all other areas.					
Autauga	\$155,954	\$129,302	\$167,477	\$189,536	\$166,999
Baldwin	\$17,475,942	\$19,404,508	\$20,876,036	\$22,256,680	\$23,528,469
Barbour	\$186,496	\$194,655	\$194,794	\$226,278	\$277,815
Bibb	\$10,070	\$11,214	\$10,242	\$11,711	\$11,265
Blount*	\$38,796	\$41,882	\$40,046	\$41,622	\$44,056
Bullock	\$21,825	(\$13,630)	\$3,337	\$3,723	\$6,569
Butler	\$210,876	\$221,453	\$227,188	\$218,265	\$236,228
Calhoun	\$883,561	\$915,068	\$1,022,778	\$1,141,022	\$1,278,237
Chambers	\$130,402	\$129,467	\$129,870	\$168,448	\$150,460
Cherokee*	\$145,472	\$22,728	\$86,243	\$92,555	\$117,743
Chilton	\$149,408	\$140,816	\$147,825	\$165,823	\$209,509
Choctaw	\$20,104	\$18,012	\$18,407	\$24,376	\$29,860
Clarke	\$186,316	\$180,464	\$187,883	\$180,538	\$202,202
Clay	\$2,253	\$1,418	\$973	\$1,455	\$3,211
Cleburne	\$43,651	\$50,575	\$53,975	\$55,036	\$60,504
Coffee	\$284,819	\$294,941	\$304,691	\$334,325	\$349,246
Colbert*	\$263,638	\$250,473	\$271,945	\$243,231	\$310,174
Conecuh	\$92,619	\$98,970	\$89,777	\$89,504	\$98,032
Coosa	\$14,832	\$14,272	\$14,745	\$17,315	\$20,588
Covington	\$166,020	\$165,068	\$160,852	\$170,936	\$213,696
Crenshaw	\$24,386	\$23,635	\$22,232	\$20,691	\$25,909
Cullman*	\$536,650	\$590,307	\$611,200	\$622,072	\$729,555
Dale	\$187,540	\$193,120	\$194,257	\$229,125	\$288,094
Dallas	\$234,534	\$243,589	\$224,293	\$207,775	\$233,168
DeKalb*	\$382,591	\$389,878	\$423,195	\$427,201	\$451,684
Elmore	\$618,625	\$719,547	\$730,849	\$781,346	\$927,719
Escambia	\$230,660	\$232,633	\$271,125	\$281,464	\$295,166
Etowah*	\$596,782	\$756,188	\$749,147	\$730,310	\$780,764
Fayette	\$10,219	\$10,483	\$10,590	\$13,524	\$15,173
Franklin*	\$81,673	\$119,706	\$110,147	\$116,170	\$118,255
Geneva	\$20,522	\$12,252	\$14,133	\$16,802	\$17,549
Greene	\$22,480	\$28,882	\$39,526	\$40,491	\$40,172
Hale	\$2,473	\$2,454	\$2,674	\$3,351	\$6,722
Henry	\$19,769	\$18,685	\$14,380	\$14,530	\$12,980
Houston	\$1,114,277	\$1,260,293	\$1,318,570	\$1,363,893	\$1,404,674
Jackson*	\$291,762	\$328,303	\$337,981	\$333,940	\$381,606
Jefferson	\$8,486,047	\$8,762,216	\$9,195,753	\$9,806,466	\$10,273,751
Lamar	\$4,433	\$5,341	\$4,140	\$4,025	\$5,596
Lauderdale*	\$979,362	\$1,058,313	\$1,141,666	\$1,153,994	\$1,196,642
Lawrence*	\$63,152	\$60,398	\$68,751	\$65,275	\$65,468
Lee	\$1,578,115	\$1,799,848	\$2,023,463	\$2,223,951	\$2,235,632
Limestone*	\$587,037	\$599,932	\$640,881	\$614,832	\$662,898

State Lodgings Tax Collections by County

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
*Denotes 5 percent state rate for Mountain Lake Area, instead of 4 percent for all other areas.					
Lowndes	\$824	\$1,229	\$1,747	\$2,863	\$3,260
Macon	\$45,405	\$45,104	\$37,006	\$37,978	\$42,994
Madison*	\$5,146,994	\$5,385,132	\$5,649,959	\$6,084,415	\$6,564,513
Marengo	\$152,588	\$157,053	\$169,418	\$178,070	\$188,096
Marion*	\$160,467	\$170,152	\$186,046	\$218,073	\$199,558
Marshall*	\$586,088	\$614,633	\$686,741	\$735,385	\$739,516
Mobile	\$4,589,997	\$4,812,214	\$5,009,734	\$5,397,549	\$5,918,962
Monroe	\$117,779	\$106,234	\$105,137	\$102,716	\$103,527
Montgomery	\$3,158,663	\$3,468,349	\$3,665,339	\$3,730,673	\$4,242,039
Morgan*	\$743,867	\$787,582	\$875,533	\$988,494	\$1,196,144
Perry	\$19,606	\$19,876	\$32,226	\$27,195	\$27,092
Pickens	\$9,717	\$13,616	\$12,073	\$11,962	\$14,685
Pike	\$284,173	\$312,642	\$345,302	\$331,323	\$340,410
Randolph	\$23,240	\$23,908	\$27,487	\$29,147	\$31,895
Russell	\$281,989	\$354,666	\$364,115	\$378,530	\$426,039
St. Clair	\$307,429	\$341,156	\$356,727	\$386,738	\$426,332
Shelby	\$1,487,063	\$1,534,056	\$1,590,937	\$1,707,698	\$1,839,695
Sumter	\$59,525	\$55,223	\$55,403	\$75,367	\$65,540
Talladega	\$353,270	\$399,904	\$387,422	\$384,162	\$507,190
Tallapoosa	\$211,474	\$209,927	\$250,367	\$325,635	\$306,656
Tuscaloosa	\$2,154,322	\$2,227,867	\$2,518,002	\$2,750,281	\$3,069,095
Walker	\$265,459	\$276,689	\$303,020	\$298,884	\$356,029
Washington	\$5,723	\$5,628	\$4,748	\$4,429	\$5,680
Wilcox	\$28,472	\$30,221	\$24,041	\$30,079	\$30,842
Winston*	\$49,078	\$55,976	\$69,301	\$74,184	\$82,639
Total	\$56,799,355	\$60,896,694	\$64,885,867	\$68,995,437	\$74,212,467

State Rental Tax Collections by County¹

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Autauga	\$43,044	\$49,314	\$44,909	\$42,704	\$63,492
Baldwin	\$756,965	\$1,057,070	\$1,290,208	\$1,315,215	\$1,575,327
Barbour	\$17,072	\$60,244	\$251,825	\$292,256	\$255,638
Bibb	\$22,619	\$28,596	\$23,836	\$25,029	\$30,848
Blount	\$132,842	\$136,813	\$122,353	\$122,067	\$111,279
Bullock	\$3,954	\$6,416	\$4,967	\$5,353	\$4,164
Butler	\$15,049	\$15,213	\$10,823	\$11,299	\$16,283
Calhoun	\$119,099	\$53,127	\$52,033	\$51,984	\$46,413
Chambers	\$7,584	\$7,192	\$7,099	\$80,017	\$13,230
Cherokee	\$27,823	\$26,240	\$22,999	\$24,716	\$25,321
Chilton	\$52,355	\$66,725	\$89,045	\$86,055	\$77,436
Choctaw	\$6,619	\$7,909	\$11,425	\$7,432	\$5,941
Clarke	\$11,833	\$10,126	\$14,564	\$33,048	\$38,677
Clay	\$2,650	\$2,151	\$2,650	\$1,414	\$1,369
Cleburne	\$4,817	\$4,529	\$4,105	\$4,544	\$5,017
Coffee	\$77,185	\$60,409	\$54,573	\$58,881	\$65,649
Colbert	\$224,766	\$250,805	\$263,479	\$256,509	\$276,946
Conecuh	\$86,453	\$25,656	\$26,575	\$24,925	\$25,447
Coosa	\$0	\$0	\$0	\$0	\$0
Covington	\$113,896	\$127,603	\$122,503	\$135,214	\$174,005
Crenshaw	\$8,965	\$7,826	\$8,658	\$8,735	\$12,708
Cullman	\$320,420	\$321,966	\$287,882	\$333,085	\$422,294
Dale	\$38,511	\$41,170	\$42,580	\$42,967	\$41,012
Dallas	\$23,142	\$23,385	\$32,511	\$26,976	\$31,321
DeKalb	\$82,643	\$77,482	\$85,024	\$98,495	\$146,174
Elmore	\$124,851	\$144,122	\$155,047	\$154,771	\$118,395
Escambia	\$32,998	\$58,021	\$78,860	\$17,263	\$15,631
Etowah	\$57,282	\$48,396	\$46,379	\$49,647	\$51,853
Fayette	\$3,014	\$3,529	\$4,024	\$3,366	\$2,428
Franklin	\$14,934	\$8,297	\$8,482	\$9,342	\$10,865
Geneva	\$16,161	\$24,490	\$14,756	\$15,394	\$17,643
Greene	\$8,267	\$1,882	\$270	\$887	\$392
Hale	\$555	\$587	\$685	\$607	\$733
Henry	\$29,011	\$26,236	\$26,917	\$30,103	\$33,263
Houston	\$280,867	\$582,984	\$589,928	\$583,708	\$606,729
Jackson	\$36,300	\$39,087	\$48,418	\$37,682	\$39,227
Jefferson	\$7,550,913	\$8,253,793	\$8,458,090	\$8,615,455	\$9,467,539
Lamar	\$6,040	\$5,076	\$8,136	\$7,649	\$7,730
Lauderdale	\$158,470	\$148,554	\$148,688	\$140,273	\$126,150
Lawrence	\$10,820	\$12,967	\$11,455	\$9,831	\$9,541
Lee	\$742,750	\$392,287	\$468,794	\$521,308	\$617,695
Limestone	\$1,545,298	\$1,574,900	\$1,345,808	\$1,204,280	\$1,020,826
Lowndes	\$800	\$986	\$2,392	\$3,520	\$4,001

State Rental Tax Collections by County¹

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Macon	\$3,267	\$5,492	\$4,072	\$21,946	\$109,778
Madison	\$1,032,301	\$1,049,326	\$1,109,442	\$1,198,612	\$1,313,846
Marengo	\$30,111	\$32,804	\$33,134	\$33,098	\$38,750
Marion	\$95,997	\$107,259	\$110,434	\$113,474	\$136,213
Marshall	\$144,038	\$152,522	\$160,541	\$153,312	\$190,649
Mobile	\$1,895,047	\$1,810,221	\$1,913,370	\$1,759,160	\$1,839,843
Monroe	\$57,469	\$75,031	\$99,506	\$113,712	\$221,200
Montgomery	\$2,621,747	\$2,584,752	\$2,784,319	\$3,169,658	\$3,862,888
Morgan	\$617,511	\$353,982	\$545,168	\$611,271	\$618,867
Perry	\$2,622	\$2,401	\$2,421	\$2,400	\$2,200
Pickens	\$4,128	\$6,180	\$6,563	\$6,887	\$8,767
Pike	\$132,941	\$157,457	\$194,405	\$139,810	\$138,362
Randolph	\$31,770	\$30,649	\$29,115	\$26,997	\$25,564
Russell	\$71,565	\$65,300	\$58,055	\$53,285	\$57,629
St. Clair	\$39,272	\$53,499	\$68,806	\$62,738	\$62,503
Shelby	\$1,052,013	\$966,595	\$917,843	\$616,425	\$575,788
Sumter	\$11,010	\$6,066	\$1,991	\$1,464	\$1,793
Talladega	\$43,254	\$43,495	\$46,492	\$47,598	\$52,883
Tallapoosa	\$36,477	\$40,742	\$41,994	\$68,624	\$49,738
Tuscaloosa	\$623,357	\$760,337	\$829,836	\$718,362	\$701,711
Walker	\$186,891	\$41,559	\$38,357	\$36,525	\$44,091
Washington	\$40,696	\$33,814	\$31,785	\$30,023	\$31,190
Wilcox	\$1,989	\$7,177	\$2,723	\$10,371	\$1,513
Winston	\$7,783	\$10,124	\$8,422	\$6,601	\$5,622
Out-of-State	\$41,199,563	\$53,911,126	\$51,772,506	\$52,691,875	\$51,322,728
Total	\$62,802,460	\$76,102,071	\$75,105,057	\$76,188,231	\$77,030,743

¹ Rental taxes are reported using statewide amounts. Amounts shown for each county are based on the address listed on the taxpayer's account regardless of where the property is leased.

County Sales, Use & Lodgings Taxes Collected by the State

County **FY 2014** **FY 2015** **FY 2016** **FY 2017** **FY 2018**

*ADOR does not administer local tax for these jurisdictions. Information for tax administration of these jurisdictions is located on ADOR's website.

Autauga*	\$1,682	\$8,621	\$0	\$3,138	\$23,549
Baldwin*	\$235,487	\$63,050	\$53,481	\$71,518	\$120,194
Baldwin Co. District Lodgings	\$7,641,962	\$8,406,396	\$9,147,886	\$9,763,685	\$10,341,880
Barbour*	\$2,913	\$5	\$0	\$3,286	\$333
Bibb*	\$82	\$784	\$0	\$132	\$394
Blount*	\$143	\$3	\$707	\$329	\$4,179
Bullock	\$1,075,821	\$1,123,989	\$1,095,891	\$1,124,464	\$1,200,611
Bullock Lodgings	\$4,606	\$3,437	\$3,417	\$3,397	\$6,648
Butler*	\$2,937,435	\$3,039,204	\$3,161,790	\$3,034,960	\$2,617,248
Calhoun*	\$5,208	\$1,142	\$1,142	\$3,561	\$18,423
Calhoun Lodgings*	\$0	\$0	\$0	\$0	\$0
Chambers*	\$116	\$2,533,187	\$4,372,396	\$5,562,604	\$84,456
Chambers Lodgings and Rental*	\$0	\$163,638	\$305,379	\$416,618	\$366
Cherokee*	\$5,235	\$2,934	\$0	\$5,806	\$3,801
Cherokee Lodgings*	\$0	\$0	\$0	\$0	\$0
Chilton*	\$372	\$965	\$11,082	\$2,735	\$4,128
Chilton Lodgings*	\$181,872	\$179,790	\$184,820	\$207,317	\$92,550
Choctaw*	\$21,598	\$381	\$4	\$8	\$853
Clarke*	\$228	\$7	\$2	\$1,040	\$478
Clarke Lodging*	\$0	\$0	\$0	\$0	\$0
Clay*	\$1	\$1	\$5	\$11	\$246
Cleburne*	\$0	\$0	\$95	\$3	\$1,621
Cleburne Lodgings*	\$0	\$0	\$0	\$0	\$0
Coffee*	\$4,059	\$1,084	\$0	\$2,225	\$2,223
Colbert*	\$265	\$75	\$4,791	\$59,200	\$1,941
Colbert Lodgings*	\$0	\$0	\$0	\$0	\$0
Conecuh*	\$8,299	\$285	\$0	\$0	\$1,025

County Sales, Use & Lodgings Taxes Collected by the State

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
*ADOR does not administer local tax for these jurisdictions. Information for tax administration of these jurisdictions is located on ADOR's website.					
Conecuh Lodgings*	\$0	\$0	\$0	\$0	\$0
Coosa*	\$778,663	\$803,852	\$948,009	\$399,839	\$6,590
Coosa Lodgings*	\$21,387	\$23,729	\$24,988	\$14,090	\$0
Covington*	\$25,509	\$1,641	\$0	\$6,062	\$1,315
Covington Lodgings*	\$0	\$0	\$0	\$0	\$644
Crenshaw*	\$2,342,106	\$3,019,845	\$255,939	\$13,531	\$11,352
Cullman*	\$6,796	\$1,322	\$41,779	\$10,153	\$26,630
Cullman Lodgings*	\$0	\$0	\$0	\$236	\$0
Dale*	\$1,056	\$17	\$370	\$1,548	\$3,820
Dallas*	\$2,188	\$2,044	\$160	\$1,845	\$2,485
DeKalb*	\$22,723	\$1,975	\$2,935	\$507	\$14,003
DeKalb Lodgings	\$112,435	\$122,161	\$132,682	\$122,840	\$133,248
Elmore*	\$2,568	\$10,652	\$11,179,969	\$12,840,523	\$10,025,404
Escambia*	\$5,323,859	\$5,834,085	\$5,250,059	\$5,565,045	\$3,210,533
Etowah*	\$1,542	\$1,073	\$0	\$7,454	\$5,591
Etowah Lodgings*	\$0	\$0	\$0	\$0	\$0
Fayette*	\$1	\$3	\$18	\$60	\$404
Franklin*	\$0	\$65	\$2,750	\$3	\$1,462
Geneva	\$1,461,116	\$2,613,266	\$3,284,362	\$3,429,299	\$3,540,730
Greene*	\$188	\$5,743	\$55,889	\$6,480	\$671
Greene Lodgings*	\$5,132	\$3,659	\$13,778	\$10,069	\$9,256
Hale*	\$523	\$1	\$1,182	\$3,905	\$895
Henry*	\$7,250	\$1	\$0	\$26	\$886
Houston*	\$12,284	\$2,287	\$2,832	\$17,253	\$5,087
Houston Lodging*	\$0	\$0	\$0	\$0	\$0
Jackson*	\$27,945	\$28	\$0	\$5,429	\$5,182
Jackson Lodging*	\$0	\$0	\$0	\$0	\$0
Jefferson*	\$185,563	\$245,405	\$110,269	\$491,732	\$202,735

County Sales, Use & Lodgings Taxes Collected by the State

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Jefferson Lodgings*	\$0	\$0	\$0	\$488	\$555
Lamar*	\$61	\$9	\$0	\$0	\$811
Lauderdale*	\$2,528	\$250	\$56,910	\$2,434	\$2,684
Lauderdale Lodgings	\$1,184,171	\$1,274,377	\$1,364,012	\$1,401,128	\$1,441,588
Lawrence*	\$4	\$500	\$596	\$0	\$1,952
Lee*	\$715	\$4,733	\$1,534	\$7,878	\$20,603
Lee Lodgings*	\$783,316	\$887,409	\$993,573	\$530,524	\$1,409
Limestone	\$16,401,474	\$15,466,792	\$17,274,320	\$17,728,181	\$19,246,156
Lowndes	\$1,378,936	\$2,326,946	\$2,397,058	\$2,602,033	\$2,782,627
Macon*	\$35	\$5	\$0	\$6,775	\$362
Macon Lodgings*	\$0	\$0	\$0	\$0	\$0
Madison*	\$4,090	\$11,378	\$9,150	\$6,058	\$24,083
Madison Lodgings	\$992,783	\$1,056,998	\$1,108,879	\$1,212,515	\$1,268,376
Marengo*	\$1	\$767	\$2,916	\$17,765	\$1,289
Marion*	\$1,496	\$139	\$43	\$1,584	\$842
Marshall*	\$150	\$11	\$213	\$102	\$6,295
Marshall Lodgings*	\$0	\$18	\$0	\$0	\$0
Mobile*	\$334,232	\$126,882	\$54,037	\$24,148	\$119,693
Mobile Lodgings*	\$0	\$0	\$0	\$0	\$10,014
Monroe*	\$31,533	\$52	\$168	\$37	\$1,093
Monroe Lodgings*	\$0	\$0	\$0	\$0	\$0
Montgomery*	\$53,874	\$89,648	\$64,330	\$65,705	\$107,811
Montgomery Lodgings*	\$0	\$0	\$0	\$0	\$0
Morgan*	\$64	\$4,943	\$1,497	\$2,253	\$4,617
Perry*	\$0	\$11	\$0	\$1,488	\$517
Pickens*	\$162	\$0	\$39	\$622	\$1,097
Pickens Lodgings*	\$0	\$0	\$0	\$0	\$0
Pike*	\$800	\$77	\$310	\$471	\$9,171

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County Sales, Use & Lodgings Taxes Collected by the State

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Pike Lodgings	\$0	\$0	\$329,107	\$328,211	\$340,041
Randolph	\$1,784,254	\$1,716,728	\$3,392,659	\$3,808,622	\$4,959,848
Randolph Lodgings	\$23,903	\$25,099	\$28,636	\$29,391	\$31,908
Russell*	\$720	\$691	\$418	\$1,371	\$4,729
Russell Lodgings*	\$0	\$0	\$0	\$0	\$0
St. Clair*	\$49,812	\$8,060	\$3,499	\$6,716	\$18,131
St. Clair Lodgings*	\$0	\$0	\$0	\$0	\$0
Shelby*	\$4,647	\$30,710	\$17,390	\$61,248	\$20,679
Shelby Lodgings*	\$0	\$0	\$0	\$0	\$14,469
Sumter*	\$0	\$40	\$47	\$13	\$945
Sumter Lodgings*	\$0	\$0	\$0	\$0	\$0
Talladega	\$11,566,799	\$12,925,512	\$14,838,823	\$13,274,462	\$14,146,270
Talladega Lodgings	\$171,847	\$172,393	\$181,013	\$176,708	\$238,966
Tallapoosa*	\$274	\$147	\$6,793	\$90	\$896
Tuscaloosa*	\$81,313	\$61,651	\$39,690	\$105,382	\$49,754
Walker*	\$1,430	\$1,167	\$3,195	\$18,761	\$8,732
Walker Lodgings*	\$0	\$0	\$0	\$0	\$0
Washington	-	-	-	-	\$710,597
Wilcox*	\$205	\$2,575	\$17	\$19	\$344
Winston*	\$1,549	\$93	\$6,531	\$52	\$1,806
Total	\$57,325,396	\$64,418,640	\$81,828,261	\$84,637,204	\$77,337,829

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Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Abbeville*	\$0	\$0	\$0	\$3	\$191
Adamsville*	\$1,060	\$0	\$53	\$12	\$814
Addison*	\$0	\$116	\$65	\$0	\$1,936
Akron	\$100	\$20	\$0	\$12,821	\$26,678
Alabaster*	\$1,572	\$556	\$26,325	\$31,498	\$8,899
Albertville*	\$16,591	\$38	\$803	\$496	\$5,293
Alexander City	\$511	\$326	\$7,139,016	\$10,219,864	\$9,862,708
Aliceville*	\$0	\$0	\$8	\$0	\$0
Allgood	\$14,216	\$17,883	\$20,284	\$17,725	\$66,093
Altoona*	\$0	\$0	\$0	\$1	\$63
Andalusia	\$34,067	\$6,603,771	\$9,014,249	\$8,937,481	\$9,372,550
Anderson	\$71,410	\$75,849	\$79,279	\$80,516	\$83,605
Anniston*	\$21,347,135	\$1,887,996	\$70,252	\$80,852	\$84,648
Arab*	\$87	\$739	\$160	\$57	\$2,335
Ardmore*	\$2	\$0	\$0	\$1,686	\$4
Argo	\$415,642	\$575,841	\$709,186	\$747,836	\$777,475
Ariton*	\$0	\$4	\$0	\$158	\$1,974
Ashford*	\$138	\$0	\$568	\$0	\$41
Ashland	\$900,028	\$971,907	\$966,952	\$1,038,051	\$1,100,381
Ashville*	\$0	\$10	\$34	\$0	\$1,607
Athens*	\$1,216	\$2,823	\$0	\$973	\$2,305
Atmore *	\$2,004	\$0	\$25	\$434	\$602
Attalla*	\$23	\$0	\$48	\$19	\$5,980
Auburn*	\$30,212	\$29,683	\$29,374	\$10,769	\$31,038
Autaugaville*					\$32
Baker Hill*	\$137,410	\$127,745	\$158,907	\$154,344	\$27,474
Bay Minette*	\$8,471	\$569	\$1,064	\$79	\$1,150
Bayou La Batre*	\$1,677,378	\$1,674,422	\$558,395	\$3,407	\$2,831
Bear Creek*	\$0	\$33	\$0	\$0	\$0
Beaverton*					\$2
Belk*	\$0	\$0	\$0	\$0	\$0
Berry*					\$8
Bessemer*	\$12,842	\$879	\$1,311	\$4,384	\$25,519
Birmingham*	\$36,793	\$25,898	\$60,096	\$564,291	\$92,359
Black	\$4,577	\$4,488	\$5,732	\$5,398	\$7,739
Blountsville*	\$0	\$0	\$0	\$11	\$86
Blue Springs	\$1,086	\$1,739	\$3,144	\$4,626	\$1,845
Boaz*	\$13,219	\$247	\$33	\$172	\$4,902

*ADOR does not administer local tax for these jurisdictions.

Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
*ADOR does not administer local tax for these jurisdictions.					
Boligee*	\$4	\$0	\$0	\$1	\$11
Brent*	\$1	\$0	\$0	\$114	\$54
Brewton*	\$13,963	\$3,359	\$29	\$37	\$241
Bridgeport*					\$1,180
Brighton*	\$0	\$6	\$0	\$23	\$39
Brilliant*	\$0	\$0	\$0	\$4	
Brookside	\$24,118	\$20,971	\$20,330	\$43,940	\$88,324
Brookwood*	\$0	\$0	\$73	\$0	\$77
Brundidge	\$470,300	\$512,275	\$562,279	\$541,634	\$737,302
Butler *	\$7,210	\$749,144	\$78,737	\$6	\$6
Calera	\$601	\$806	\$20	\$4,148,843	\$10,645,639
Camden*	\$301	\$230	\$7	\$2	\$8
Camp Hill*	\$0	\$0	\$0	\$1	\$144
Carbon Hill	\$0	\$0	\$4	\$288,843	\$465,630
Carrollton	\$59,530	\$57,213	\$59,762	\$65,121	\$66,008
Castleberry*	\$0	\$0	\$0	\$0	\$0
Cedar Bluff*	\$60	\$0	\$0	\$0	\$32
Center Point	\$1,418,789	\$1,436,353	\$1,486,453	\$1,536,187	\$2,554,484
Centre*	\$0	\$0	\$6	\$164	\$52
Centreville*	\$1	\$195	\$0	\$0	\$13
Chatom	\$1,042,971	\$1,067,359	\$1,116,308	\$1,077,167	\$1,090,646
Chelsea*	\$579	\$0	\$13,505	\$241	\$439
Cherokee*					\$44
Chickasaw*	\$1,800	\$19	\$10	\$2,300	\$652
Childersburg	\$1,627,227	\$2,085,249	\$2,172,530	\$2,235,932	\$2,223,132
Childersburg Lodging and Rental	\$0	\$0	\$0	\$112,961	\$141,607
Citronelle*	\$18,444	\$0	\$244	\$5	\$1,714
Clanton*	\$447	\$0	\$5,500	\$58	\$83
Clay*	\$0	\$0	\$34,299	\$0	\$2,231
Clayhatchee*					\$3
Clayton	\$417,753	\$387,309	\$390,814	\$399,787	\$399,382
Cleveland*	\$1	\$0	\$0	\$0	\$56
Clio*	\$32	\$29	\$0	\$74	\$153
Coaling	\$0	\$0	\$0	\$17,104	\$332,397
Coffee Springs	\$7,557	\$7,511	\$8,020	\$8,092	\$10,763
Coffeetown*					\$2

Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
*ADOR does not administer local tax for these jurisdictions.					
Coker	\$98,602	\$101,183	\$109,489	\$114,887	\$131,365
Collinsville	\$773,970	\$759,942	\$825,920	\$839,481	\$846,193
Columbia*	\$234,388	\$262,474	\$282,594	\$274,355	\$306,457
Columbiana*	\$94	\$0	\$0	\$15	\$973
Coosada*	\$1	\$0	\$0	\$0	\$531
Cordova*	\$12	\$0	\$0	\$0	\$20
Cottonwood*	\$0	\$6	\$0	\$0	\$12,528
County Line	\$0	\$0	\$160	\$4,547	\$685
Courtland*	\$104,143	\$1,628	\$50	\$0	\$147
Cowarts*	\$3,971	\$321	\$0	\$0	\$42
Creola*	\$4	\$128	\$9	\$198	\$85
Crossville*	\$229	\$0	\$0	\$1	\$193
Cuba*	\$0	\$0	\$0	\$0	\$6
Cullman*	\$203	\$47	\$3,822	\$880	\$2,127
Cussetta*	\$0	\$843	\$0	\$0	\$80
Dadeville	\$0	\$0	\$8	\$30	\$851,134
Daleville	\$1,523,858	\$1,579,025	\$2,384,718	\$4,236,858	\$2,665,542
Daphne*	\$3,751	\$2,639	\$54,799	\$992	\$10,303
Dauphin Island*	\$651,932	\$747,103	\$845,962	\$72,791	\$1,045
Daviston	\$21,162	\$18,242	\$17,164	\$15,404	\$12,609
Deatsville	\$73,528	\$72,164	\$77,978	\$92,357	\$103,113
Decatur*	\$22,508	\$13,689	\$77,632	\$29,721	\$20,614
Demopolis	\$4,772,570	\$5,045,322	\$5,147,178	\$5,243,244	\$5,378,510
Detroit*	\$0	\$9	\$0	\$0	\$0
Dodge City*					\$2
Dora*	\$0	\$0	\$2	\$5	\$51
Dothan*	\$31,440	\$2,102	\$10,618	\$1,953	\$25,971
Double Springs*	\$0	\$0	\$8,479	\$0	\$2
Douglas*	\$0	\$0	\$1	\$0	\$809
Dozier	\$9,198	\$9,806	\$25,899	\$8,743	\$11,702
Dutton	\$54,490	\$63,862	\$88,963	\$110,278	\$107,837
East Brewton	\$533,331	\$580,576	\$625,334	\$754,653	\$787,360
Eclectic	\$935,088	\$996,517	\$1,007,022	\$1,180,661	\$1,163,904
Edwardsville*					\$9
Elba	\$1,569,389	\$1,604,445	\$1,681,155	\$1,629,086	\$1,590,664
Elba Rental	\$45,116	\$41,905	\$41,263	\$32,446	\$38,993
Elberta	\$207	\$1	\$307,402	\$789,611	\$1,129,591
Eldridge	\$23,111	\$20,487	\$31,614	\$22,770	\$22,666

Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Elkmont	\$232,456	\$247,994	\$238,863	\$267,979	\$280,113
Elmore*	\$45	\$0	\$71	\$2	\$82
Emelle	\$12,697	\$18,922	\$16,667	\$16,443	\$18,598
Enterprise*	\$1,076	\$2,709	\$4,384	\$4,805	\$12,927
Eufaula*	\$117	\$9	\$0	\$8,448	\$722
Eutaw*	\$85	\$0	\$0	\$0	\$87
Eva*					\$36
Evergreen*	\$8,242	\$0	\$0	\$0	\$267
Excel*	\$18,161	\$63,054	\$0	\$0	\$65
Fairfield*	\$4,717,500	\$4,637,123	\$2,650,544	\$83,945	\$11,926
Fairfield Rental/ Lodging	\$149,833	\$104,897	\$91,506	\$84,322	\$88,461
Fairhope	\$6,447,314	\$6,733,115	\$7,232,073	\$7,865,989	\$8,249,479
Fairview*	\$0	\$0	\$0	\$1	\$10
Falkville*	\$97,580	\$1,273	\$187	\$1	\$563
Faunsdale	\$22,003	\$21,169	\$19,528	\$22,936	\$49,279
Fayette*	\$1	\$4	\$13	\$5	\$237
Five Points*	\$0	\$0	\$0	\$2	\$0
Flomaton*	\$2	\$0	\$0	\$99	\$14
Floral*	\$4,830	\$0	\$0	\$0	\$473
Florence*	\$9,479	\$861	\$4,318	\$4,964	\$11,130
Foley	\$13,538,816	\$14,329,687	\$15,160,319	\$19,798,752	\$24,633,753
Forkland*					\$20
Fort Deposit*	\$0	\$0	\$4	\$0	\$15
Fort Payne	\$9,189,637	\$9,605,682	\$10,077,438	\$10,612,381	\$13,969,515
Frisco City*	\$0	\$0	\$0	\$0	\$1
Fruithurst*					\$8
Fulton*	\$0	\$44	\$0	\$6	\$106
Fultondale*	\$3,314	\$7	\$0	\$4,202	\$6,218
Fyffe*	\$11,296	\$0	\$0	\$0	\$28
Gadsden*	\$243	\$3,890	\$4,170	\$9,861	\$15,287
Gainesville*					\$7
Gantt*	\$0	\$1	\$0	\$0	\$0
Gardendale*	\$700	\$1,585	\$194	\$3,022	\$10,492
Gaylesville	\$20,206	\$21,850	\$17,245	\$19,236	\$20,196
Geiger*					\$9
Geneva	\$2,127,217	\$2,384,599	\$2,504,065	\$2,535,919	\$2,593,840
Georgiana	\$960,638	\$817,548	\$113,867	\$203,925	\$632,653

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Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
*ADOR does not administer local tax for these jurisdictions.					
Geraldine*	\$388,564	\$390,936	\$419,972	\$383,399	\$139,006
Gilbertown	\$237,689	\$243,767	\$254,703	\$245,589	\$252,079
Glencoe*	\$0	\$0	\$39	\$6	\$318
Glenwood	\$8,315	\$8,695	\$9,124	\$9,481	\$9,716
Goldville	\$5,288	\$4,172	\$3,678	\$455	\$1,206
Goodwater*	\$0	\$92,974	\$333,692	\$135,120	\$1,787
Gordo	\$2	\$0	\$100	\$42,116	\$319,438
Gordon*	\$32	\$0	\$0	\$423	\$0
Goshen*	\$0	\$0	\$0	\$7	\$100
Grant	\$445,760	\$529,771	\$501,130	\$459,798	\$480,307
Graysville*	\$71	\$0	\$692,269	\$1,064,651	\$1,010,962
Greensboro	\$3	\$540,044	\$1,035,930	\$1,012,695	\$1,029,616
Greenville	\$6,288,536	\$6,623,160	\$6,817,865	\$6,582,634	\$7,517,650
Greenville Lodgings*					\$8,122
Grimes	\$36,315	\$36,181	\$38,329	\$37,397	\$89,398
Grove Hill*	\$239,528	\$998,530	\$1,241,271	\$1,367,650	\$224,670
Guin	\$297	\$13	\$247	\$134	\$119,221
Gulf Shores*	\$2,824	\$9,043	\$12,064	\$2,491	\$3,699
Guntersville*	\$29,189	\$5,941	\$0	\$11,027	\$10,015
Gurley*	\$0	\$0	\$0	\$5	\$328
Haleburg	\$2,660	\$1,871	\$1,474	\$2,153	\$2,692
Haleyville*	\$0	\$0	\$737	\$61	\$66
Hamilton*	\$3	\$0	\$6	\$1,981	\$244
Hammondville*	\$519	\$0	\$0	\$160	\$860
Hanceville	\$0	\$0	\$0	\$130,617	\$279,328
Harpersville	\$573,536	\$794,992	\$648,380	\$656,264	\$708,433
Hartford	\$705,084	\$699,734	\$749,152	\$746,854	\$781,654
Hartselle	\$203	\$0	\$52	\$1,336,390	\$8,743,849
Hayden*	\$109,403	\$102,154	\$93,964	\$386	\$61
Hayneville*	\$4,700	\$4,716	\$3,486	\$5,149	\$102
Headland	\$1,196,316	\$1,316,821	\$1,322,054	\$1,342,992	\$1,453,617
Heath*					\$6
Heflin *	\$0	\$0	\$2	\$4	\$302
Helena*	\$0	\$2,873	\$2,625	\$457	\$2,811
Henagar					\$225,767
Hobson City	\$26,440	\$38,430	\$28,890	\$28,842	\$46,764
Hodges*					\$1

Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Hokes Bluff*	\$0	\$7	\$0	\$2	\$471
Hollywood*	\$381	\$104	\$0	\$419	\$43
Homewood	\$27,218,878	\$26,869,892	\$27,319,206	\$33,163,822	\$38,141,658
Hoover*	\$49,121	\$151,672	\$16,812	\$31,117	\$90,792
Hueytown*	\$1,060	\$0	\$3,416	\$7,426	\$957
Huntsville*	\$246,652	\$357,403	\$176,812	\$98,189	\$250,237
Hurtsboro*	\$2,704	\$0	\$0	\$0	\$21
Hytrop	\$1,784	\$1,627	\$2,518	\$2,595	\$4,948
Ider	\$415,164	\$433,692	\$431,780	\$422,477	\$437,751
Irondale*	\$0	\$183	\$1,116	\$83	\$9,161
Jackson*	\$833	\$0	\$0	\$2,130	\$189
Jackson's Gap*					\$56
Jacksonville	\$0	\$3,459,943	\$7,355,687	\$7,499,876	\$8,339,789
Jasper*	\$12,208	\$7,431	\$0	\$26,511	\$9,599
Jemison	\$1,217,762	\$1,173,985	\$1,284,080	\$1,423,876	\$1,473,431
Kansas	\$280	\$706	\$791	\$1,326	\$910
Kellyton	\$42,050	\$45,670	\$46,453	\$57,253	\$46,732
Kennedy*	\$0	\$0	\$0	\$0	\$0
Killen	\$655,670	\$663,326	\$701,084	\$711,735	\$712,201
Kimberly*	\$0	\$0	\$0	\$0	\$23
Kinsey*					\$45
Kinston*	\$109,656	\$122,329	\$128,211	\$116,412	\$31,178
LaFayette	\$1,031,202	\$1,043,440	\$1,106,788	\$1,145,935	\$1,119,142
Lake View	\$14,691	\$68,804	\$92,271	\$120,220	\$146,406
Lakeview	\$8,351	\$5,516	\$4,558	\$4,720	\$5,106
Lanett*	\$175	\$1	\$0	\$1	\$137
Langston	\$14,802	\$14,926	\$18,090	\$19,793	\$19,822
Leeds	\$742	\$313	\$0	\$3,505	\$1,892,849
Leesburg*	\$2	\$0	\$0	\$255	\$40
Leighton*					\$19
Level Plains	\$133,072	\$202,751	\$211,609	\$202,313	\$222,841
Lincoln	\$3,769,818	\$3,723,823	\$3,874,626	\$4,030,518	\$4,183,754
Linden	\$340	\$0	\$4	\$475,564	\$568,261
Lineville*	\$15	\$0	\$0	\$0	\$4
Lisman*	\$0	\$54	\$0	\$0	\$153
Livingston*	\$0	\$0	\$47	\$0	\$133
Lockhart	\$17,173	\$17,957	\$20,011	\$19,204	\$19,753
Locust Fork	\$168,393	\$177,616	\$192,175	\$209,902	\$223,254

*ADOR does not administer local tax for these jurisdictions.

Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Louisville	\$128,948	\$91,360	\$119,259	\$121,336	\$122,880
Lowndesboro	\$111,652	\$194,647	\$258,035	\$71,703	\$50,372
Loxley*	\$410	\$390	\$45	\$37	\$507
Luverne*	\$0	\$188	\$21	\$7	\$12
Madison*	\$4,077	\$4,347	\$818	\$9,041	\$4,954
Magnolia Springs*					\$4
Malvern	\$61,350	\$79,753	\$84,906	\$100,338	\$100,235
Maplesville*	\$0	\$0	\$0	\$774	\$3,050
Margaret*	\$0	\$163	\$0	\$0	\$44
Marion*	\$0	\$0	\$0	\$87	\$147
McIntosh*	\$700,152	\$619,166	\$740,150	\$541,460	\$4,392
McKenzie	\$101,101	\$81,776	\$147,538	\$145,989	\$139,177
Mentone*	\$1,576	\$43	\$0	\$273	\$1,025
Midfield*	\$19	\$6,981	\$14,196	\$8,863	\$8,885
Midland City*	\$0	\$0	\$0	\$1	\$8
Midway	\$0	\$4,769	\$16,541	\$36,369	\$71,142
Millbrook	\$6,122,548	\$6,348,296	\$6,424,530	\$6,563,804	\$6,911,532
Millport*	\$0	\$0	\$0	\$471	\$11
Millry*					\$5
Mobile*	\$36,480	\$121,775	\$160,586	\$111,090	\$180,069
Monroeville*	\$8,496	\$0	\$176	\$52	\$1,742
Montevallo	\$2,164,446	\$2,210,998	\$2,315,675	\$2,538,422	\$3,183,005
Montgomery*	\$93,897	\$104,282	\$94,078	\$85,214	\$144,791
Moody	\$2,607,200	\$2,411,668	\$3,081,074	\$3,728,560	\$4,423,122
Morris*	\$0	\$0	\$190	\$19	\$67
Mosses*	\$87	\$322	\$1,108	\$0	\$0
Moulton*	\$0	\$116	\$0	\$0	\$554
Moundville*	\$284	\$0	\$0	\$77	\$73
Mount Vernon*	\$97	\$0	\$0	\$0	\$7
Mountain Brook*	\$2,095	\$7	\$730	\$7,965	\$8,385
Mulga*					\$4
Munford	\$454,217	\$405,499	\$421,652	\$467,128	\$516,896
Muscle Shoals	\$11,506,670	\$11,806,580	\$12,521,139	\$13,132,649	\$13,432,023
Myrtlewood	\$2,927	\$10,611	\$11,589	\$1,774	\$3,556
Napier Field*					\$17
Natural Bridge					\$20,890

*ADOR does not administer local tax for these jurisdictions.

Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Needham	\$6,152	\$7,087	\$5,770	\$6,131	\$5,856
New Brockton*					\$13
New Hope*	\$0	\$0	\$0	\$448	\$40
New Site	\$178,824	\$147,170	\$14,360	\$19	\$34,921
Newbern	\$7,422	\$7,360	\$6,458	\$6,174	\$7,937
Newton	\$189,203	\$203,889	\$197,916	\$238,260	\$230,825
Newville*	\$0	\$54	\$25	\$0	\$6
North Courtland*	\$115	\$0	\$0	\$0	\$0
Northport*	\$1,855	\$2,515	\$17,042	\$1,551	\$8,149
Notasulga	\$271,780	\$332,390	\$376,286	\$375,624	\$397,020
Oak Grove	\$409,106	\$662,915	\$396,732	\$399,793	\$427,461
Oakman*	\$0	\$15	\$0	\$0	\$44
Odenville	\$784,907	\$921,463	\$955,073	\$1,040,918	\$1,261,230
Ohatchee	\$544,886	\$582,011	\$561,138	\$631,500	\$740,718
Oneonta*	\$76	\$4	\$24	\$198	\$183
Opelika *	\$74	\$1,355	\$71	\$5,386	\$20,849
Opp*	\$540	\$738	\$185	\$328	\$59
Orange Beach*	\$50,795	\$5,015	\$24,288	\$1,584	\$9,456
Orrville*	\$0	\$0	\$0	\$0	\$12
Owens Cross Rds.	\$657,752	\$150,211	\$471,178	\$519,563	\$516,778
Oxford	\$26,607,871	\$29,733,973	\$30,998,234	\$31,478,706	\$33,759,518
Ozark*	\$1,936	\$10	\$1,020	\$337	\$1,541
Parrish*	\$0	\$0	\$0	\$128	\$5
Pelham*	\$76,853	\$16,507	\$17,894	\$3,684	\$31,090
Pell City*	\$427	\$5	\$7,662	\$7,045	\$9,457
Pennington*	\$0	\$1	\$0	\$45	\$0
Perdido Beach	\$7,204	\$6,337	\$6,011	\$9,305	\$17,080
Phenix City*	\$1,498	\$65	\$404	\$365	\$3,575
Phil Campbell*	\$0	\$707	\$0	\$0	\$0
Pickensville	\$13,553	\$10,458	\$17,637	\$24,727	\$36,504
Piedmont*	\$99	\$0	\$92	\$466	\$329
Pike Road	\$674,427	\$759,764	\$898,965	\$985,913	\$1,064,053
Pinckard	\$53,520	\$42,198	\$45,877	\$66,214	\$41,874
Pine Hill	\$213,426	\$220,154	\$228,502	\$233,575	\$253,316
Pinson	\$973,016	\$1,117,365	\$1,573,101	\$1,905,963	\$2,013,496
Pisgah	\$113,826	\$118,286	\$118,936	\$125,888	\$116,487

*ADOR does not administer local tax for these jurisdictions.

Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
*ADOR does not administer local tax for these jurisdictions.					
Pleasant Grove	\$736,085	\$899,898	\$886,068	\$913,543	\$913,803
Powell*	\$215	\$0	\$0	\$0	\$628
Prattville*	\$6,414	\$3,068	\$146	\$27,896	\$46,726
Priceville*					\$134
Prichard*	\$1,637,178	\$4,066,461	\$4,152,714	\$4,227,640	\$1,149,337
Ragland	\$122	\$0	\$0	\$45	\$136
Rainbow City	\$4,257,400	\$4,705,226	\$5,201,514	\$5,354,851	\$5,771,757
Rainsville*	\$23,899	\$0	\$264	\$2	\$1,822
Ranburne	\$110,101	\$104,794	\$111,168	\$119,142	\$145,155
Red Bay*	\$0	\$0	\$0	\$1	\$254
Reece City	\$38,314	\$39,914	\$39,190	\$42,284	\$53,643
Reform*	\$0	\$475	\$3	\$1	\$12
Rehobeth*	\$0	\$0	\$0	\$0	\$16
Repton*	\$0	\$0	\$0	\$0	\$4
Ridgeville	\$4,127	\$3,065	\$7,862	\$4,516	\$10,021
River Falls*	\$87,229	\$89,250	\$89,110	\$61,567	\$14
Riverside*	\$0	\$0	\$0	\$1,803	\$40
Riverview	\$2,232	\$4,126	\$2,602	\$3,815	\$6,669
Roanoke*	\$1,837	\$3,036	\$261	\$2,913	\$704
Robertsdale*	\$1,265	\$83	\$22	\$29,709	\$6,666
Rockford	\$23,140	\$45,954	\$51,781	\$75,165	\$84,776
Rogersville	\$746,587	\$751,780	\$823,629	\$759,534	\$813,475
Russellville	\$4,073,615	\$4,306,267	\$4,308,381	\$4,401,917	\$4,561,720
Rutledge*	\$49,889	\$441	\$0	\$10	\$718
Saint Florian*	\$234,513	\$266,390	\$63,630	\$4,650	\$103
Samson*	\$0	\$0	\$0	\$19	\$40
Sand Rock*	\$0	\$0	\$0	\$1	\$21
Sanford*					\$0
Saraland*	\$11,272,090	\$11,350,313	\$11,871,704	\$12,358,196	\$7,323,178
Saraland Lodging & Rental*	\$901,506	\$876,156	\$865,157	\$1,013,887	\$651,958
Sardis City *	\$418,064	\$572,497	\$278,790	\$203	\$1,558
Satsuma*	\$1,213,972	\$1,220,377	\$196,183	\$5,052	\$630
Scottsboro*	\$33,180	\$37	\$43	\$2,938	\$4,160
Section*	\$8,167	\$0	\$38	\$0	\$243
Selma*	\$10,760,614	\$12,006,045	\$7,333,420	\$40,370	\$31,539
Semmes*	\$600	\$4	\$146	\$1	\$885

Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Sheffield*	\$159	\$2,928	\$256	\$995	\$790
Shorter*	\$70,026	\$402	\$0	\$0	\$119
Silas*	\$2,839	\$71	\$0	\$0	\$0
Silver Hill*	\$0	\$62	\$0	\$1	\$0
Sipsey	\$381,567	\$34,939	\$40,903	\$38,100	\$36,530
Skyline*					\$102
Slocomb	\$529,337	\$683,449	\$661,685	\$665,369	\$692,340
Smiths Station*	\$1	\$0	\$0	\$0	\$123
Snead	\$381,567	\$471,735	\$467,935	\$434,764	\$428,152
Somerville	\$140,641	\$195,845	\$190,514	\$185,166	\$186,902
Southside*	\$0	\$136	\$23	\$17	\$665
Spanish Fort*	\$1,704	\$4	\$14	\$34	\$435
Spanish Fort Eastern Shore*	\$68	\$0	\$0	\$0	\$0
Springville*	\$249	\$1,598	\$0	\$3,307	\$597
Steele*	\$65	\$0	\$0	\$17	\$1
Stevenson*	\$0	\$0	\$51	\$0	\$230
Sulligent*					\$1
Sumiton*	\$1,011	\$351	\$0	\$24	\$295
Summerdale	\$911,200	\$892,700	\$1,022,357	\$1,231,392	\$1,375,359
Susan Moore	\$10,825	\$11,332	\$14,706	\$15,723	\$25,283
Sweet Water*	\$36,252	\$9,640	\$4	\$0	\$150
Sylacauga	\$6,604,001	\$6,710,320	\$6,913,993	\$7,205,216	\$7,880,896
Sylvan Springs*	\$94	\$0	\$0	\$0	\$11
Sylvania*					\$121
Talladega*	\$25,146	\$40,061	\$23,653	\$33,897	\$8,661
Tallassee*	\$3,785,544	\$4,043,667	\$4,133,666	\$4,227,506	\$4,136,975
Tarrant*	\$0	\$0	\$431	\$245	\$44
Taylor	\$338,782	\$387,235	\$404,253	\$466,882	\$504,965
Thomaston*	\$51,678	\$52,169	\$109,923	\$59,216	\$0
Thomasville*	\$115	\$0	\$1	\$224	\$626
Thorsby *	\$0	\$0	\$10,907	\$0	\$28
Town Creek*					\$2
Toxey*	\$180	\$25	\$0	\$0	\$3
Trafford*	\$0	\$0	\$0	\$0	\$9
Triana	\$21,577	\$19,406	\$40,768	\$44,458	\$69,333
Trinity*	\$0	\$5	\$0	\$2	\$110
Troy	\$9,021,680	\$9,200,548	\$9,710,332	\$10,163,659	\$10,241,792

*ADOR does not administer local tax for these jurisdictions.

Municipal Sales & Use Taxes Collected by the State

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
*ADOR does not administer local tax for these jurisdictions.					
Trussville	\$25,309,885	\$26,557,271	\$27,267,999	\$27,641,618	\$29,207,034
Tuscaloosa*	\$11,975	\$33,855	\$12,921	\$33,199	\$45,378
Tuscumbia *	\$0	\$0	\$5,338	\$160	\$486
Tuskegee*	\$141	\$0	\$0	\$10,681	\$89
Union*					\$5
Union Grove*	\$0	\$0	\$0	\$12,748	\$0
Union Springs	\$2	\$0	\$5	\$125	\$133
Uniontown*	\$0	\$0	\$0	\$2,102	\$18
Valley*	\$15	\$3	\$30	\$343	\$281
Valley Grande	\$390,180	\$401,368	\$412,766	\$429,129	\$443,098
Valley Head	\$163,494	\$152,512	\$193,743	\$154,042	\$179,560
Vance	\$642,380	\$643,785	\$686,981	\$625,425	\$653,640
Vernon	\$0	\$9	\$0	\$0	\$297,429
Vestavia Hills*	\$1,398	\$1,400	\$307	\$44,355	\$4,102
Vincent*	\$114	\$0	\$0	\$0	\$62
Wadley	\$187,441	\$146,052	\$293,930	\$225,228	\$235,902
Waldo	\$9,768	\$9,739	\$0	\$21,473	\$12,888
Walnut Grove	\$150,765	\$144,437	\$137,007	\$144,860	\$136,507
Warrior*	\$9	\$0	\$49,777	\$55	\$337
Waterloo*	\$11,501	\$9,649	\$2,813	\$0	\$274
Waverly	\$26,190	\$22,968	\$20,728	\$24,029	\$46,546
Weaver*	\$0	\$4	\$0	\$5	\$280
Webb*	\$6	\$0	\$0	\$0	\$96
Wedowee *	\$0	\$0	\$1,119	\$0	\$45
West Blocton*	\$12	\$0	\$0	\$0	\$22
West Jefferson*					\$12
Westover*	\$0	\$2	\$0	\$2	\$30
Wetumpka	\$610	\$1,379,836	\$6,397,364	\$6,592,532	\$6,842,197
White Hall*	\$15,327	\$12,930	\$10,056	\$390	\$1,257
Wilsonville*	\$323	\$30	\$6	\$0	\$125
Wilton	\$50,992	\$55,310	\$50,998	\$44,541	\$52,142
Winfield	\$1,800,314	\$3,207,158	\$3,473,503	\$3,610,542	\$3,942,181
Woodland*	\$29	\$133	\$0	\$567	\$12
Woodstock*	\$6,130	\$0	\$0	\$2	\$99
Woodville	\$92,328	\$97,166	\$96,612	\$99,226	\$117,619
Yellow Bluff*	\$0	\$52	\$0	\$28	\$0
York*	\$0	\$0	\$0	\$0	\$134
Total	\$268,113,390	\$276,743,802	\$296,283,482	\$314,493,026	\$347,347,947

Simplified Sellers Use Tax Program

Total Collections by Fiscal Quarter



Simplified Sellers Use Tax Allocations

	FY 2017	FY 2018
Education Fund Distributed	\$6,545,297	\$10,027,849
General Fund Distributed	\$19,635,891	\$30,083,546
*City Distributed	\$13,090,594	\$20,055,697
*County Distributed	\$13,090,594	\$20,055,697
Total Simplified Sellers Use Tax Distributed:	\$52,362,376	\$80,222,789

*For allocation amounts to [counties](#) and [municipalities](#), see pages 53-59.

SSUT County Allocations		
	FY 2017	FY 2018
Autauga	\$149,457	\$228,979
Baldwin	\$499,182	\$764,781
Barbour	\$75,198	\$115,209
Bibb	\$62,759	\$96,151
Blount	\$156,992	\$240,522
Bullock	\$29,891	\$45,795
Butler	\$57,369	\$87,893
Calhoun	\$324,741	\$497,526
Chambers	\$93,707	\$143,566
Cherokee	\$71,178	\$109,049
Chilton	\$119,528	\$183,125
Choctaw	\$37,957	\$58,152
Clarke	\$70,751	\$108,395
Clay	\$38,157	\$58,458
Cleburne	\$41,005	\$62,822
Coffee	\$136,796	\$209,581
Colbert	\$149,066	\$228,379
Conecuh	\$36,228	\$55,504
Coosa	\$31,603	\$48,417
Covington	\$103,430	\$158,461
Crenshaw	\$38,085	\$58,349
Cullman	\$220,213	\$337,382
Dale	\$137,626	\$210,852
Dallas	\$120,013	\$183,868
Dekalb	\$194,751	\$298,372
Elmore	\$217,193	\$332,754
Escambia	\$104,947	\$160,786
Etowah	\$286,010	\$438,187
Fayette	\$47,219	\$72,343
Franklin	\$86,830	\$133,029
Geneva	\$73,372	\$112,410
Greene	\$24,772	\$37,953
Hale	\$43,163	\$66,129
Henry	\$47,386	\$72,599
Houston	\$278,114	\$426,090
Jackson	\$145,776	\$223,340
Jefferson	\$1,803,386	\$2,762,913
Lamar	\$39,887	\$61,110
Lauderdale	\$253,909	\$389,006
Lawrence	\$94,047	\$144,086
Lee	\$384,104	\$588,474
Limestone	\$226,721	\$347,352
Lowndes	\$30,945	\$47,410

SSUT County Allocations		
	FY 2017	FY 2018
Macon	\$58,752	\$90,012
Madison	\$916,970	\$1,404,862
Marengo	\$57,588	\$88,229
Marion	\$84,288	\$129,136
Marshall	\$254,758	\$390,306
Mobile	\$1,131,090	\$1,732,908
Monroe	\$63,178	\$96,793
Montgomery	\$628,172	\$962,404
Morgan	\$327,256	\$501,378
Perry	\$29,006	\$44,440
Pickens	\$54,080	\$82,854
Pike	\$90,103	\$138,044
Randolph	\$62,753	\$96,143
Russell	\$145,010	\$222,165
Shelby	\$534,293	\$818,574
St Clair	\$228,942	\$350,755
Sumter	\$37,694	\$57,749
Talladega	\$225,376	\$345,292
Tallapoosa	\$113,977	\$174,620
Tuscaloosa	\$533,118	\$816,774
Walker	\$183,561	\$281,227
Washington	\$48,150	\$73,770
Wilcox	\$31,961	\$48,967
Winston	\$67,056	\$102,734
Total	\$13,090,594	\$20,055,697

SSUT Municipal Allocations

	FY 2017	FY 2018
Abbeville	\$12,180	\$18,661
Adamsville	\$20,491	\$31,393
Addison	\$3,435	\$5,262
Akron	\$1,613	\$2,471
Alabaster	\$137,536	\$210,715
Albertville	\$95,884	\$146,901
Alexander City	\$67,404	\$103,268
Aliceville	\$11,265	\$17,259
Allgood	\$2,819	\$4,318
Altoona	\$4,228	\$6,477
Andalusia	\$40,850	\$62,586
Anderson	\$1,278	\$1,958
Anniston	\$104,702	\$160,411
Arab	\$36,478	\$55,886
Ardmore	\$5,410	\$8,289
Argo	\$18,447	\$28,262
Ariton	\$3,462	\$5,304
Arley	\$1,618	\$2,478
Ashford	\$9,733	\$14,912
Ashland	\$9,230	\$14,142
Ashville	\$10,023	\$15,357
Athens	\$99,223	\$152,017
Atmore	\$46,193	\$70,771
Attalla	\$27,406	\$41,988
Auburn	\$241,885	\$370,584
Autaugaville	\$3,942	\$6,040
Avon	\$2,461	\$3,770
Babbie	\$2,732	\$4,186
Baileyton	\$2,764	\$4,235
Bakerhill	\$1,264	\$1,937
Banks	\$811	\$1,243
Bay Minette	\$36,450	\$55,844
Bayou La Batre	\$11,591	\$17,759
Bear Creek	\$4,849	\$7,428
Beatrice	\$1,364	\$2,090
Beaver	\$911	\$1,395
Belk	\$974	\$1,493
Benton T	\$222	\$340
Berry T	\$5,202	\$7,970
Bessemer	\$124,413	\$190,610
Billingsley	\$653	\$1,000
Birmingham	\$961,725	\$1,473,430
Black	\$938	\$1,437

SSUT Municipal Allocations

	FY 2017	FY 2018
Blountsville	\$7,631	\$11,691
Blue Springs	\$435	\$666
Boaz City	\$43,279	\$66,307
Boligee	\$1,486	\$2,277
Bon Air	\$526	\$805
Brantley	\$3,666	\$5,616
Brent	\$22,417	\$34,344
Brewton	\$24,506	\$37,544
Bridgeport	\$10,957	\$16,787
Brighton	\$13,345	\$20,445
Brilliant	\$4,078	\$6,248
Brookside	\$6,176	\$9,462
Brookwood	\$8,283	\$12,691
Brundidge	\$9,407	\$14,412
Butler	\$8,582	\$13,149
Calera	\$52,655	\$80,670
Camden	\$9,153	\$14,024
Camp Hill	\$4,595	\$7,040
Carbon Hill	\$9,158	\$14,031
Cardiff	\$249	\$382
Carolina	\$1,346	\$2,062
Carrollton	\$4,617	\$7,074
Castleberry	\$2,642	\$4,047
Cedar Bluff	\$8,247	\$12,635
Center Point	\$76,675	\$117,472
Centre	\$15,810	\$24,222
Centreville	\$12,588	\$19,286
Chatom	\$5,836	\$8,942
Chelsea	\$46,143	\$70,694
Cherokee	\$4,749	\$7,276
Chickasaw	\$27,669	\$42,390
Childersburg	\$23,450	\$35,927
Citronelle	\$17,695	\$27,110
Clanton	\$39,056	\$59,836
Clay	\$43,991	\$67,397
Clayhatchee	\$2,669	\$4,089
Clayton	\$13,630	\$20,883
Cleveland	\$5,904	\$9,046
Clio	\$6,339	\$9,712
Coaling	\$7,508	\$11,504
Coffee Springs	\$1,033	\$1,583
Coffeeville	\$1,595	\$2,444
Coker	\$4,436	\$6,797

SSUT Municipal Allocations		
	FY 2017	FY 2018
Collinsville	\$8,986	\$13,767
Colony	\$1,214	\$1,861
Columbia	\$3,353	\$5,137
Columbiana	\$19,018	\$29,137
Coosada	\$5,546	\$8,497
Cordova	\$9,493	\$14,544
Cottonwood	\$5,841	\$8,949
County Line	\$1,169	\$1,791
Courtland	\$2,760	\$4,228
Cowarts	\$8,478	\$12,989
Creola	\$8,727	\$13,371
Crossville	\$8,437	\$12,927
Cuba	\$1,568	\$2,402
Cullman	\$66,951	\$102,574
Cusseta	\$557	\$854
Dadeville	\$14,636	\$22,424
Daleville	\$23,994	\$36,760
Daphne	\$97,742	\$149,747
Dauphin Island	\$5,610	\$8,595
Daviston	\$970	\$1,486
Dayton	\$236	\$361
Deatsville	\$5,229	\$8,012
Decatur	\$252,320	\$386,572
Demopolis	\$33,908	\$51,950
Detroit	\$1,074	\$1,645
Dodge	\$2,687	\$4,117
Dora	\$9,176	\$14,058
Dothan	\$296,787	\$454,698
Double Springs	\$4,907	\$7,519
Douglas	\$3,371	\$5,165
Dozier	\$1,491	\$2,284
Dutton	\$1,427	\$2,187
East Brewton	\$11,229	\$17,203
Eclectic	\$4,536	\$6,949
Elba	\$17,854	\$27,353
Elberta	\$6,788	\$10,400
Eldridge	\$589	\$903
Elkmont	\$1,967	\$3,013
Elmore	\$5,719	\$8,761
Emelle	\$240	\$368
Enterprise	\$120,362	\$184,403
Epes	\$870	\$1,333
Ethelsville	\$367	\$562

SSUT Municipal Allocations		
	FY 2017	FY 2018
Eufaula	\$59,529	\$91,202
Eutaw	\$13,295	\$20,369
Eva	\$2,352	\$3,603
Evergreen	\$17,872	\$27,381
Excel	\$3,276	\$5,019
Fairfield	\$50,375	\$77,178
Fairhope	\$69,448	\$106,399
Fairview	\$2,021	\$3,096
Falkville	\$5,796	\$8,879
Faunsdale	\$444	\$680
Fayette	\$20,930	\$32,067
Five Points	\$639	\$979
Flomaton	\$6,525	\$9,997
Florala	\$8,972	\$13,746
Florence	\$178,169	\$272,967
Foley	\$66,240	\$101,484
Forkland	\$2,941	\$4,506
Fort Deposit	\$6,090	\$9,331
Fort Payne	\$63,494	\$97,277
Franklin	\$675	\$1,034
Frisco City	\$5,932	\$9,088
Fruithurst	\$1,287	\$1,972
Fulton	\$1,233	\$1,888
Fultondale	\$37,973	\$58,177
Fyffe	\$4,613	\$7,067
Gadsden	\$167,008	\$255,868
Gainesville Al	\$943	\$1,444
Gantt	\$1,006	\$1,541
Garden City	\$2,229	\$3,416
Gardendale	\$62,954	\$96,450
Gaylesville	\$653	\$1,000
Geiger	\$770	\$1,180
Geneva	\$20,174	\$30,907
Georgiana	\$7,876	\$12,066
Geraldine	\$4,060	\$6,220
Gilbertown	\$974	\$1,493
Glen Allen	\$2,311	\$3,541
Glencoe	\$23,382	\$35,823
Glenwood	\$847	\$1,298
Goldville	\$249	\$382
Good Hope	\$10,259	\$15,718
Goodwater	\$6,684	\$10,240
Gordo	\$7,930	\$12,149

SSUT Municipal Allocations

	FY 2017	FY 2018
Gordon	\$1,504	\$2,305
Gordonville	\$1,477	\$2,263
Goshen	\$1,205	\$1,847
Grant	\$4,060	\$6,220
Graysville	\$9,810	\$15,030
Greensboro	\$11,315	\$17,335
Greenville	\$36,863	\$56,476
Grimes	\$2,529	\$3,874
Grove Hill	\$7,114	\$10,900
Guin	\$10,767	\$16,495
Gulf Shores	\$44,140	\$67,626
Guntersville	\$37,144	\$56,907
Gurley	\$3,630	\$5,561
Gu-Win	\$798	\$1,222
Hackleburg	\$6,870	\$10,525
Haleburg	\$467	\$715
Haleyville	\$18,909	\$28,971
Hamilton	\$31,199	\$47,798
Hammondville	\$2,211	\$3,388
Hanceville	\$13,513	\$20,702
Harpersville	\$7,418	\$11,365
Hartford	\$11,890	\$18,217
Hartselle	\$64,595	\$98,964
Hayden	\$2,012	\$3,082
Hayneville	\$4,223	\$6,470
Headland	\$20,437	\$31,310
Heath	\$1,151	\$1,763
Heflin	\$15,769	\$24,159
Helena	\$76,095	\$116,583
Henagar	\$10,622	\$16,273
Highland Lake	\$1,867	\$2,860
Hillsboro	\$2,501	\$3,832
Hobson	\$3,494	\$5,353
Hodges	\$1,305	\$1,999
Hokes Bluff	\$19,421	\$29,755
Holly Pond	\$3,616	\$5,540
Hollywood	\$4,531	\$6,942
Homewood	\$114,041	\$174,719
Hoover	\$369,846	\$566,630
Horn Hill	\$1,033	\$1,583
Hueytown	\$72,978	\$111,807
Huntsville	\$816,123	\$1,250,357
Hurtsboro	\$2,506	\$3,839

SSUT Municipal Allocations

	FY 2017	FY 2018
Hytop	\$1,604	\$2,458
Ider	\$3,276	\$5,019
Indian Springs Village	\$10,708	\$16,405
Irondale	\$55,958	\$85,731
Jackson	\$23,690	\$36,295
Jacksons Gap	\$3,752	\$5,748
Jacksonville	\$56,860	\$87,113
Jasper	\$65,034	\$99,637
Jemison	\$11,714	\$17,946
Kansas	\$1,024	\$1,569
Kellyton	\$983	\$1,507
Kennedy	\$2,026	\$3,103
Killen	\$5,021	\$7,692
Kimberly	\$12,285	\$18,821
Kinsey	\$9,960	\$15,259
Kinston	\$2,447	\$3,749
Lafayette	\$13,608	\$20,848
Lake View	\$8,804	\$13,489
Lakeview	\$648	\$993
Lanett	\$29,309	\$44,903
Langston	\$1,223	\$1,874
Leeds	\$53,348	\$81,733
Leesburg	\$4,654	\$7,130
Leighton	\$3,303	\$5,061
Lester	\$503	\$771
Level Plains	\$9,448	\$14,475
Lexington	\$3,331	\$5,103
Libertyville	\$530	\$812
Lincoln	\$28,394	\$43,501
Linden	\$9,620	\$14,739
Lineville	\$10,853	\$16,627
Lipscomb	\$10,014	\$15,343
Lisman	\$2,442	\$3,742
Littleville	\$4,581	\$7,019
Livingston	\$15,792	\$24,194
Loachapoka	\$816	\$1,250
Lockhart	\$2,338	\$3,582
Locust Fork	\$5,374	\$8,234
Louisville	\$2,352	\$3,603
Lowndesboro	\$521	\$798
Loxley	\$7,395	\$11,330
Luverne	\$12,688	\$19,439
Lynn	\$2,986	\$4,575

SSUT Municipal Allocations		
	FY 2017	FY 2018
Madison	\$194,568	\$298,092
Madrid	\$1,586	\$2,430
Magnolia Springs	\$3,276	\$5,019
Malvern	\$6,561	\$10,053
Maplesville	\$3,208	\$4,915
Margaret	\$20,065	\$30,741
Marion	\$16,703	\$25,590
Maytown	\$1,745	\$2,673
Mcintosh	\$1,078	\$1,652
Mckenzie	\$2,402	\$3,679
Mcmullen	\$45	\$69
Memphis	\$131	\$201
Mentone	\$1,631	\$2,499
Midfield	\$24,311	\$37,246
Midland City	\$10,622	\$16,273
Midway	\$2,261	\$3,464
Millbrook	\$66,339	\$101,636
Millport	\$4,753	\$7,283
Millry	\$2,474	\$3,791
Mobile	\$884,121	\$1,354,534
Monroeville	\$29,540	\$45,257
Montevallo	\$28,652	\$43,897
Montgomery	\$932,394	\$1,428,491
Moody	\$53,135	\$81,406
Moore Susan	\$3,457	\$5,297
Mooresville	\$240	\$368
Morris	\$8,424	\$12,906
Mosses	\$4,663	\$7,144
Moulton	\$15,728	\$24,097
Moundville	\$10,998	\$16,849
Mount Vernon	\$7,132	\$10,927
Mountain Brook	\$92,499	\$141,715
Mulga	\$3,788	\$5,804
Munford	\$5,855	\$8,970
Muscle Shoals	\$59,569	\$91,265
Myrtlewood	\$589	\$903
Napier Field	\$1,604	\$2,458
Natural Bridge	\$168	\$257
Nauvoo	\$1,001	\$1,534
Nectar	\$1,563	\$2,395
Needham	\$426	\$653
New Brockton	\$5,193	\$7,956

SSUT Municipal Allocations		
	FY 2017	FY 2018
New Hope	\$12,733	\$19,508
New Site	\$3,503	\$5,366
Newbern	\$843	\$1,291
Newton	\$6,847	\$10,490
Newville	\$2,442	\$3,742
North Courtland	\$2,864	\$4,388
North Johns	\$657	\$1,007
Northport	\$105,717	\$161,966
Notasulga	\$4,373	\$6,699
Oak Grove	\$2,393	\$3,666
Oak Hill	\$118	\$181
Oakman	\$3,575	\$5,478
Odenville	\$16,245	\$24,888
Ohatchee	\$5,302	\$8,123
Oneonta	\$29,758	\$45,591
Onycha	\$834	\$1,277
Opelika	\$119,977	\$183,813
Opp	\$30,174	\$46,229
Orange Beach	\$24,655	\$37,773
Orrville	\$924	\$1,416
Owens Cross Roads	\$6,892	\$10,559
Oxford	\$96,736	\$148,206
Ozark	\$67,549	\$103,490
Paint Rock	\$952	\$1,458
Parrish	\$4,450	\$6,817
Pelham	\$96,754	\$148,234
Pell City,	\$57,526	\$88,133
Pennington	\$1,001	\$1,534
Perdido Beach	\$2,633	\$4,034
Petrey	\$263	\$403
Phenix City	\$148,729	\$227,863
Phil Campbell	\$5,202	\$7,970
Pickensville	\$2,755	\$4,221
Piedmont	\$22,104	\$33,865
Pike Road	\$24,497	\$37,531
Pinckard	\$2,932	\$4,492
Pine Apple	\$598	\$916
Pine Hill	\$4,418	\$6,769
Pine Ridge	\$1,278	\$1,958
Pisgah	\$3,272	\$5,012
Pleasant Grove	\$45,812	\$70,187

SSUT Municipal Allocations

	FY 2017	FY 2018
Pleasant Groves	\$1,903	\$2,916
Pollard	\$621	\$951
Powell	\$4,327	\$6,630
Prattville	\$153,885	\$235,763
Priceville	\$12,044	\$18,453
Prichard	\$102,676	\$157,307
Providence	\$1,010	\$1,548
Ragland	\$7,427	\$11,379
Rainbow City,	\$43,510	\$66,661
Rainsville	\$22,421	\$34,351
Ranburne	\$1,853	\$2,839
Red Bay	\$14,310	\$21,924
Red Level	\$2,207	\$3,381
Reece City	\$2,959	\$4,533
Reform	\$7,712	\$11,816
Rehobeth	\$5,877	\$9,004
Repton	\$1,278	\$1,958
Ridgeville	\$508	\$778
River Falls	\$2,384	\$3,652
Riverside	\$10,005	\$15,329
Riverview	\$834	\$1,277
Roanoke	\$27,524	\$42,168
Robertsdale	\$23,908	\$36,628
Rockford	\$2,161	\$3,312
Rogersville	\$5,696	\$8,727
Rosa	\$1,432	\$2,194
Russellville	\$44,543	\$68,244
Rutledge	\$2,116	\$3,242
Samson	\$8,791	\$13,468
Sand Rock	\$2,538	\$3,888
Sanford	\$1,092	\$1,673
Saraland	\$60,743	\$93,063
Sardis City	\$7,721	\$11,830
Satsuma	\$27,950	\$42,821
Scottsboro	\$66,928	\$102,539
Section	\$3,489	\$5,346
Selma	\$94,053	\$144,096
Semmes	\$13,581	\$20,806
Sheffield	\$40,959	\$62,752
Shiloh	\$1,242	\$1,902
Shorter	\$2,148	\$3,291
Silas	\$2,048	\$3,138
Silverhill	\$3,199	\$4,901

SSUT Municipal Allocations

	FY 2017	FY 2018
Sipsey	\$1,980	\$3,034
Skyline	\$3,856	\$5,908
Slocomb	\$8,972	\$13,746
Smiths Station	\$22,322	\$34,198
Snead	\$3,784	\$5,797
Somerville	\$3,281	\$5,026
South Vinemont	\$3,394	\$5,200
Southside	\$38,118	\$58,399
Spanish Fort	\$30,804	\$47,194
Springville	\$18,488	\$28,325
St Florian	\$1,871	\$2,867
Steele	\$4,726	\$7,241
Stevenson	\$9,271	\$14,204
Sulligent	\$8,732	\$13,378
Sumiton	\$11,419	\$17,495
Summerdale	\$3,906	\$5,984
Sweet Water	\$1,169	\$1,791
Sylacauga	\$57,770	\$88,508
Sylvan Springs	\$6,987	\$10,705
Sylvania	\$8,324	\$12,753
Talladega	\$71,034	\$108,829
Talladega Springs	\$752	\$1,152
Tallassee	\$21,837	\$33,455
Tarrant	\$28,987	\$44,410
Taylor	\$10,762	\$16,488
The Pinson	\$32,458	\$49,728
Thomaston	\$1,890	\$2,895
Thomasville	\$19,073	\$29,220
Thorsby	\$8,972	\$13,746
Town Creek	\$4,985	\$7,637
Toxey	\$621	\$951
Trafford	\$2,927	\$4,485
Triana	\$2,248	\$3,443
Trinity	\$9,493	\$14,544
Troy	\$81,714	\$125,192
Trussville	\$90,324	\$138,382
Tuscaloosa	\$409,944	\$628,063
Tuscumbia	\$38,168	\$58,476
Tuskegee	\$44,702	\$68,487
Twin	\$1,808	\$2,770
Union Grove	\$349	\$535
Union Springs	\$18,035	\$27,631

SSUT Municipal Allocations

	FY 2017	FY 2018
Union	\$1,074	\$1,645
Uniontown	\$8,043	\$12,323
Valley	\$43,157	\$66,119
Valley Grande	\$18,216	\$27,908
Valley Head	\$2,529	\$3,874
Vance	\$6,928	\$10,615
Vernon	\$9,063	\$13,885
Vestavia Hills	\$154,216	\$236,270
Vina Town Hall	\$1,622	\$2,485
Vincent	\$9,008	\$13,801
Vredenburgh	\$1,414	\$2,166
Wadley	\$3,403	\$5,214
Waldo	\$1,282	\$1,965
Walnut Grove	\$3,163	\$4,846
Warrior	\$14,392	\$22,049
Waterloo	\$920	\$1,409
Waterworks	\$915	\$1,402
Waverly	\$657	\$1,007
Weaver	\$13,766	\$21,091
Webb	\$6,480	\$9,928
Wedowee	\$3,729	\$5,714
West Blocton	\$5,619	\$8,609
West Jefferson	\$1,532	\$2,347
West Point	\$2,655	\$4,068
Westover	\$5,778	\$8,852
Wetumpka	\$29,581	\$45,320
White Hall	\$3,888	\$5,957
Wilsonville	\$8,279	\$12,684
Wilton	\$3,113	\$4,769
Winfield	\$21,374	\$32,747
Woodland	\$834	\$1,277
Woodstock	\$6,471	\$9,914
Woodville	\$3,380	\$5,179
Yellow Bluff	\$852	\$1,305
York	\$11,501	\$17,620
Total	\$13,090,594	\$20,055,697

Distribution of Excess Sales & 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. The discount was capped by executive order at \$900 effective June 1, 1996 and capped again by executive order at \$400 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 are distributed to the Department of Conservation and Natural Resources for various outlay purposes. Effective Oct. 1, 2002, the Department of Conservation and Natural Resources receives an amount not less than \$5 million annually; any balance of funds is distributed to the State General Fund.

Use Tax Timely-filing Vendor Discount Eliminated

Before June 1, 2001, state law allowed out-of-state sellers to retain up to three percent of the state use tax collection amounts if monthly use tax returns were timely filed.

An executive order issued May 25, 2001 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.

Effective Oct. 1, 2002, the lesser of \$500,000 or the entire amount is distributed to the Department of Human Resources; any balance of funds is distributed to the Department of Conservation and Natural Resources.

The elimination of the timely-filing use tax discount and the reduction in the sales tax timely-filing discount did not affect the rate or amount of use or sales taxes paid by Alabama customers.

The following table details a summary of the excess sales and use tax revenue reported to the state comptroller's office during Oct. 1, 2017, through Sept. 30, 2018.

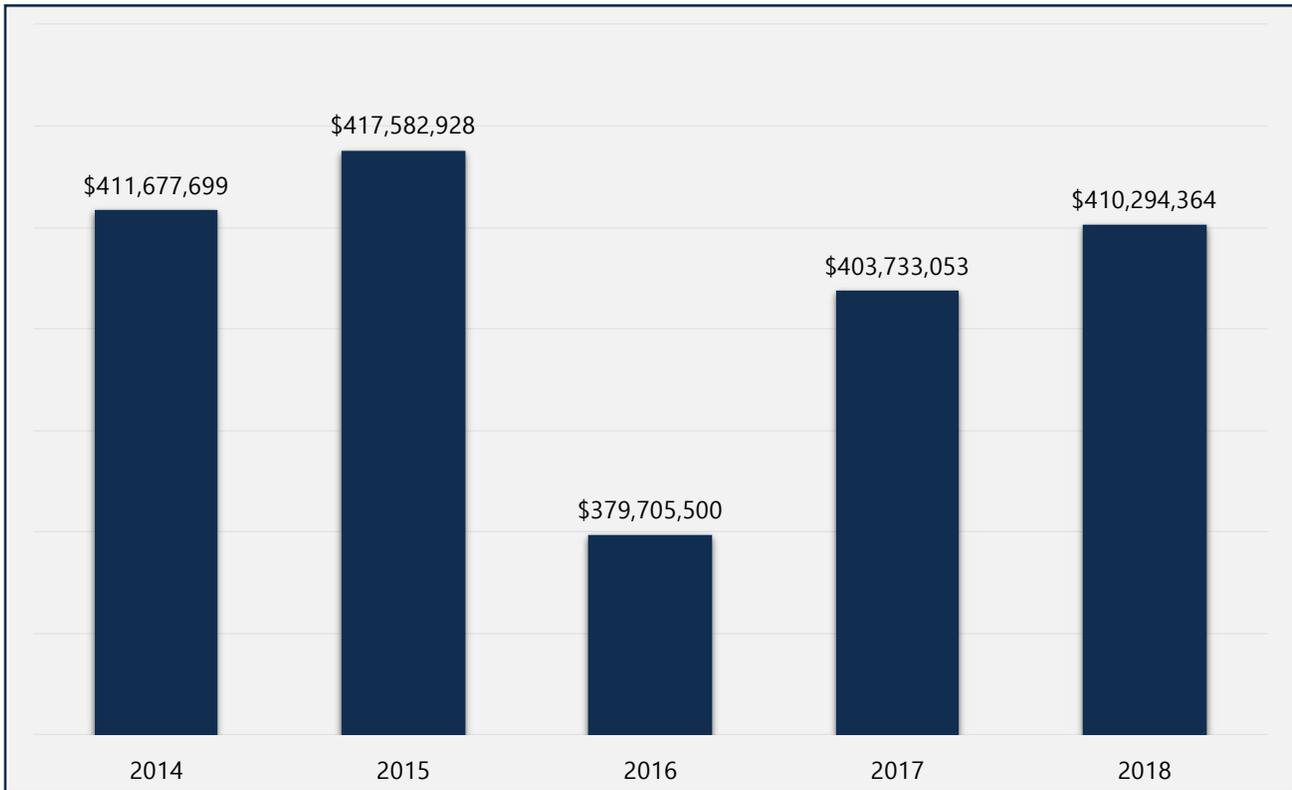
FY 2018 Summary of Additional Taxes

Collected from Discount Caps on Sales & Use Tax

FY	Sales Tax	Use Tax	Total
2017	\$25,349,598	\$4,834,888	\$30,184,486
2018	\$24,215,485	\$1,401,736	\$25,617,221

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, 2017, through Sept. 30, 2018

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%.

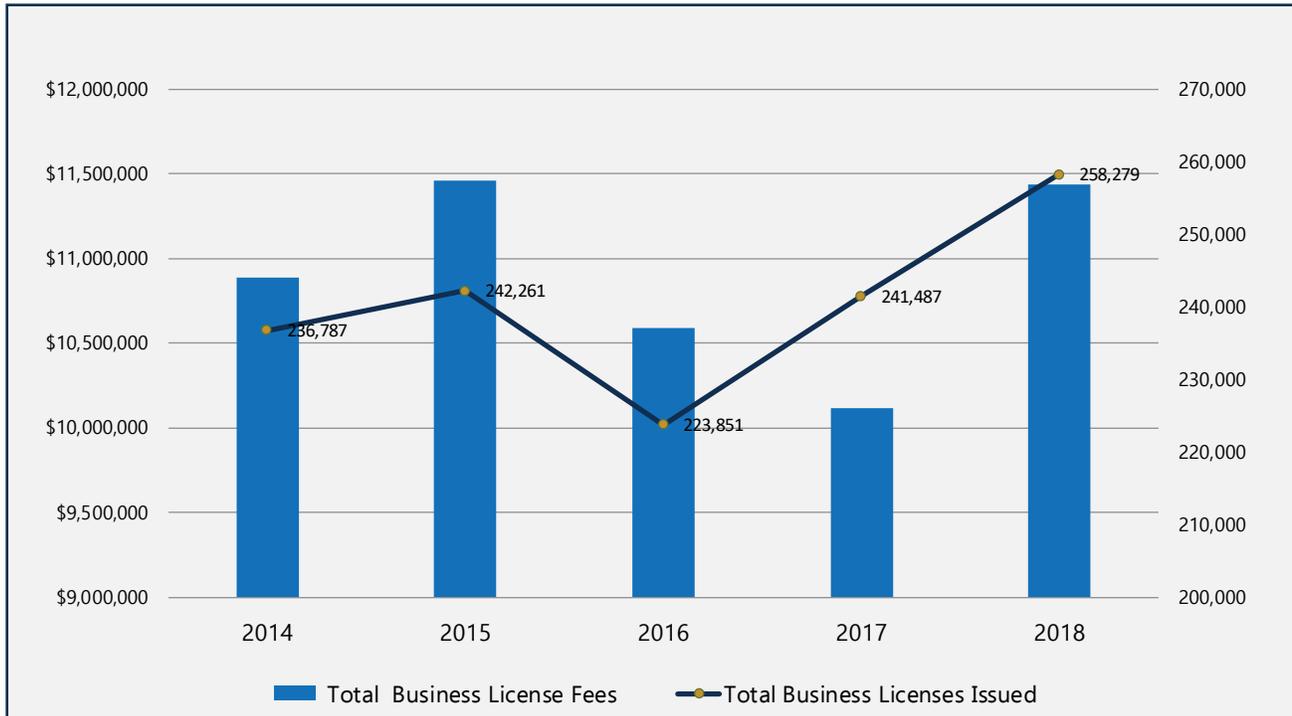
Share	Annual Distribution
17% State General Fund	\$14,873,715
83% TVA-Served Counties*	\$72,618,728
Total FY 2018 Distributions	\$87,492,443

TVA-Served Counties*	Total Distribution
Calhoun	\$110,213
Cherokee	\$904,684
Colbert	\$4,960,912
Cullman	\$3,991,750
DeKalb	\$2,688,403
Etowah	\$156,530
Franklin	\$1,822,047
Jackson	\$6,337,741
Jefferson	\$1,998,286
Lauderdale	\$4,762,968
Lawrence	\$1,377,054
Limestone	\$7,537,272
Madison	\$16,220,526
Marshall	\$5,471,865
Morgan	\$14,085,179
Winston	\$193,297
Total	\$72,618,728

*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



FY	Total Business License Fees	Total Business Licenses Issued
2014	\$10,884,866	236,787
2015	\$11,463,667	242,261
2016	\$10,591,025	223,851
2017	\$10,120,610	241,487
2018	\$11,437,352	258,279

County Local Solid Mineral Taxes Collected by the State

Net Distributions

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Coosa	\$63,308.67	\$71,093.93	\$57,836.03	\$69,750.32	\$55,320.15
Jackson	\$2,984.65	\$12,691.31	\$0.00	\$49.00	\$0.00
Total	\$66,293.32	\$83,785.24	\$57,836.03	\$69,799.32	\$55,320.15

Business & License Tax Facts

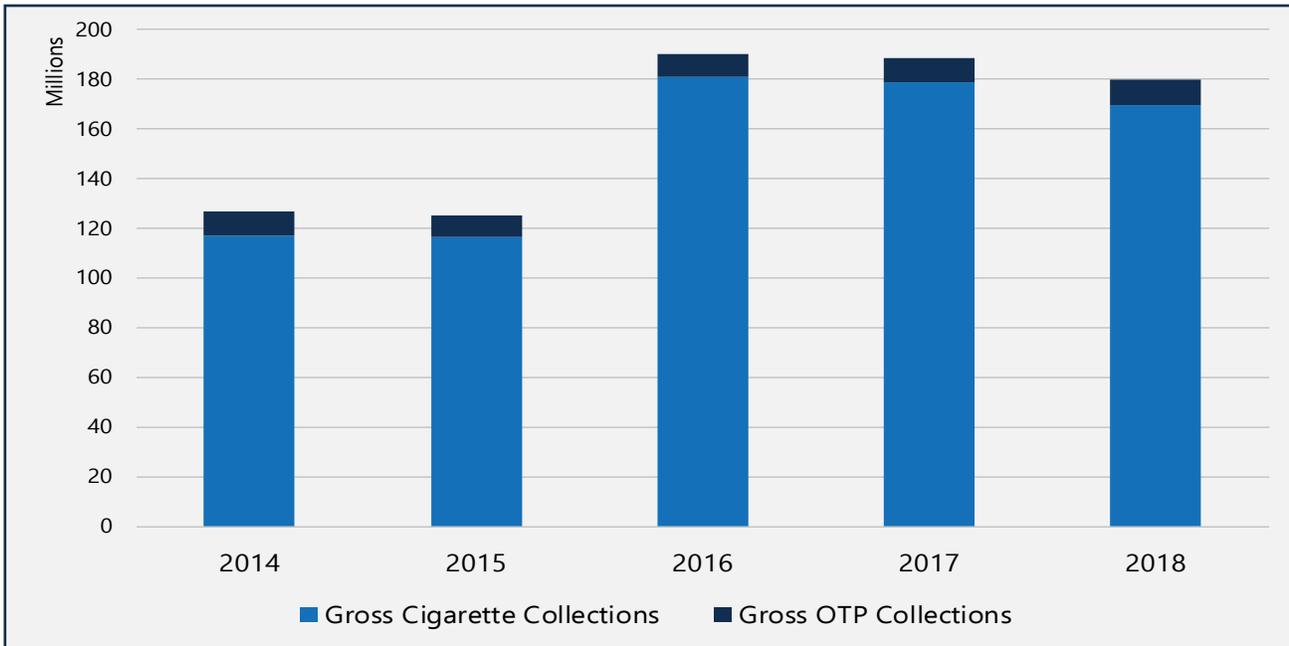
- Conducted 459 audits and field audit reviews.
- Audit collections, refund reductions, and assessments totaling \$7,812,553.
- Issued 357 license citations, totaling \$89,504.
- Entered 891 preliminary assessments, totaling \$11,693,012.
- Entered 454 final assessments, totaling \$1,413,162.
- Collected \$376,797 in payments for preliminary assessments, and \$622,770 in payments for final assessments.

Business & License Tax Net Collections

Tax Type	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Aviation Fuel Excise Tax	\$2,470,641	\$1,536,235	\$1,547,139	\$1,746,084	\$2,154,912
Bulk Storage Withdrawal Fee	\$35,842,897	\$36,649,446	\$37,499,960	\$38,131,890	\$38,243,964
Coal Severance Additional	N/A	N/A	N/A	\$37,542	\$321,362
Coal Severance Tax \$.135/Ton	\$2,263,318	\$2,029,640	\$1,269,110	\$1,621,863	\$1,728,228
Coal Severance Tax \$.20/Ton	\$3,318,998	\$2,952,335	\$1,854,731	\$2,391,467	\$2,512,413
Diesel Fuel Excise Tax	\$141,362,799	\$136,028,103	\$128,982,037	\$137,753,133	\$155,547,203
Forest Products Severance Tax	\$5,448,282	\$5,864,987	\$5,491,442	\$6,323,562	\$5,937,803
Gasoline Excise Tax	\$405,673,470	\$414,442,179	\$389,134,730	\$430,468,392	\$469,703,509
Hazardous Waste Fee	\$604,878	\$702,878	\$802,457	\$1,049,266	\$873,496
Local Solid Minerals	\$66,293	\$83,785	\$57,836	\$69,799	\$55,320
Lubricating Oils Excise Tax	\$1,876,306	\$1,760,621	\$1,584,187	\$1,756,225	\$2,187,237
Oil & Gas Privilege Tax	\$82,508,791	\$51,115,026	\$28,698,298	\$33,192,632	\$34,263,836
Oil & Gas Production Tax	\$27,480,308	\$17,272,456	\$9,308,583	\$10,938,465	\$11,264,380
Pari-Mutuel Pool Tax	\$1,546,564	\$1,514,449	\$1,400,662	\$1,226,025	\$1,146,282
Scrap Tire Environmental	\$4,034,102	\$3,941,135	\$4,094,261	\$4,113,342	\$4,228,082
Solid Waste Disposal Fee	\$6,150,885	\$6,239,748	\$6,351,830	\$6,535,200	\$6,896,066
State Inspection Fee*	N/A	N/A	N/A	\$50,709,446	\$65,900,348
Store Licenses	\$545,944	\$627,679	\$580,833	\$572,794	\$599,562
Tobacco Cigarette Tax	\$117,111,988	\$116,413,955	\$180,300,041	\$178,547,095	\$168,956,655
Tobacco OTP Tax	\$9,352,323	\$8,732,446	\$9,180,304	\$9,661,689	\$10,465,017
Uniform Severance Tax	\$3,169,954	\$3,283,685	\$3,475,303	\$3,390,899	\$3,743,305
Wholesale Oil License Tax	\$11,990,141	\$11,510,593	\$8,027,345	\$8,383,195	\$8,508,697
Total	\$862,818,881	\$822,701,383	\$819,641,090	\$928,620,006	\$995,237,676

* Effective Oct. 2016

Tobacco Products



Cigarette Collections

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Gross Collections	\$117,212,534	\$116,567,545	\$180,971,852	\$179,097,156	\$169,462,445
Refunds	\$100,545	\$153,589	\$671,821	\$550,061	\$505,790
Net Collections	\$117,111,988	\$116,413,955	\$180,300,031	\$178,547,095	\$168,956,655

OTP Collections

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Gross Collections	\$9,358,670	\$8,792,983	\$9,214,152	\$9,685,641	\$10,466,816
Refunds	\$6,348	\$60,536	\$36,535	\$24,002	\$1,800
Net Collections	\$9,352,323	\$8,732,446	\$9,177,617	\$9,661,639	\$10,465,017

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.
- 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

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Barbour	\$198,192	\$195,592	\$183,671	\$179,918	\$188,069
Bullock	\$41,450	\$44,153	\$44,472	\$43,669	\$43,962
Chambers	\$537,862	\$529,374	\$486,065	\$475,442	\$518,455
Cherokee	\$195,586	\$222,942	\$197,471	\$187,871	\$201,599
Clay ¹	\$218,878	\$187,670	\$243	\$28	\$0
Coosa	\$25,998	\$28,549	\$33,167	\$33,411	\$31,093
Crenshaw	\$56,636	\$60,200	\$54,028	\$54,876	\$54,222
Franklin	\$147,928	\$148,844	\$157,572	\$140,187	\$147,369
Geneva	\$101,090	\$115,277	\$109,182	\$115,075	\$110,615
Henry ¹	\$44,118	\$38,419	\$84	\$31	\$0
Houston	\$464,894	\$514,443	\$501,668	\$503,187	\$514,196
Limestone	\$266,343	\$280,840	\$307,694	\$284,981	\$272,790
Marion	\$128,115	\$139,055	\$132,612	\$130,211	\$136,060
Mobile	\$2,126,592	\$2,298,248	\$2,166,780	\$2,241,006	\$2,557,130
Randolph	\$466,910	\$469,954	\$458,133	\$466,316	\$454,005
St. Clair	N/A	N/A	N/A	N/A	\$64,201
Talladega	\$353,317	\$397,953	\$393,059	\$402,803	\$398,150
Washington	\$120,469	\$106,164	\$97,974	\$107,226	\$102,056
Total	\$5,494,381	\$5,777,676	\$5,323,875	\$5,366,238	\$5,793,974

¹ADOR no longer administers the local tax for these jurisdictions.

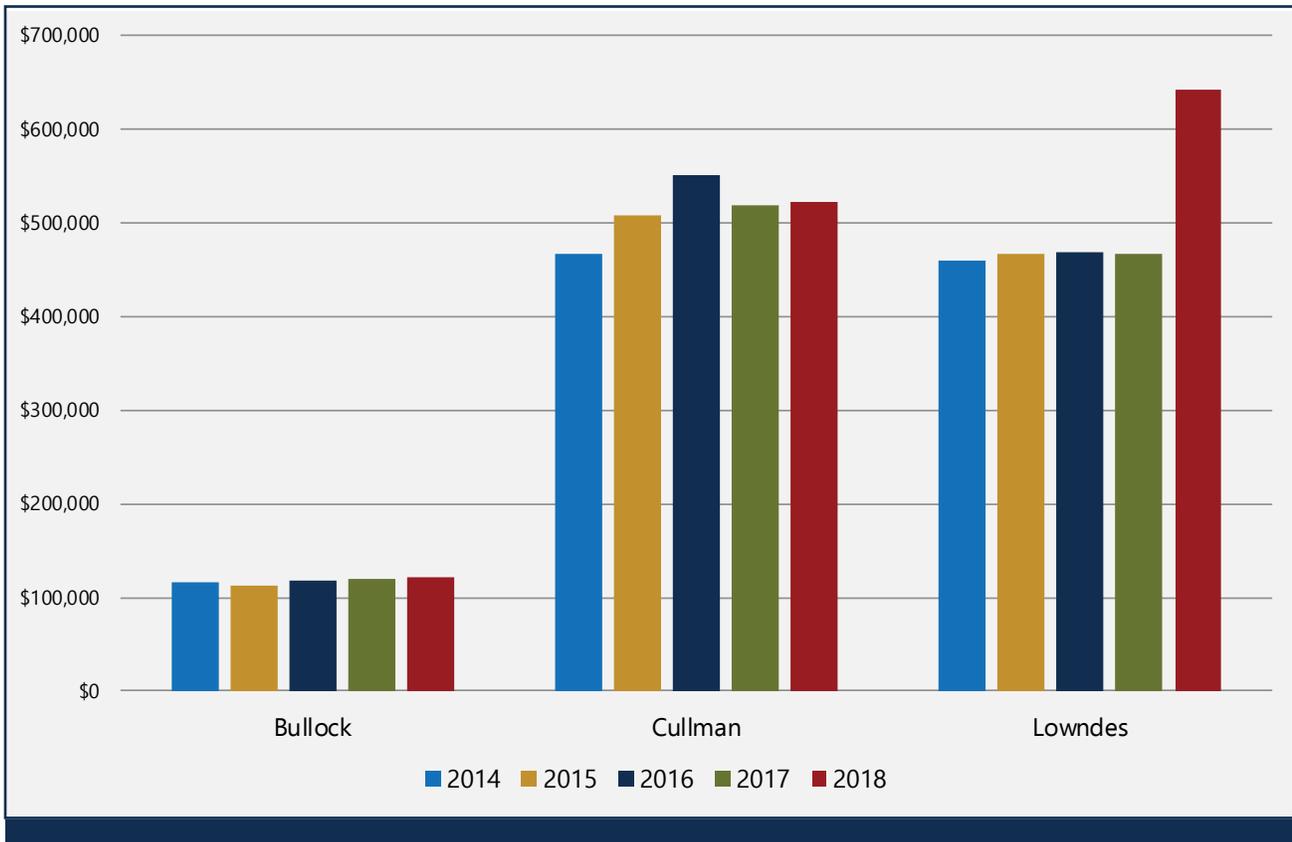
Total Number of State Tobacco Stamps Sold

FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
292,830,000	301,350,000	281,700,000	275,640,000	266,850,000

Total Number of County Tobacco Stamps Sold

FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
59,691,800	60,681,295	54,835,126	52,934,464	52,137,936

County Gasoline & Motor Fuel Taxes Collected by the State



County Gasoline & Motor Fuel Taxes Collected by the State

Net Distributions

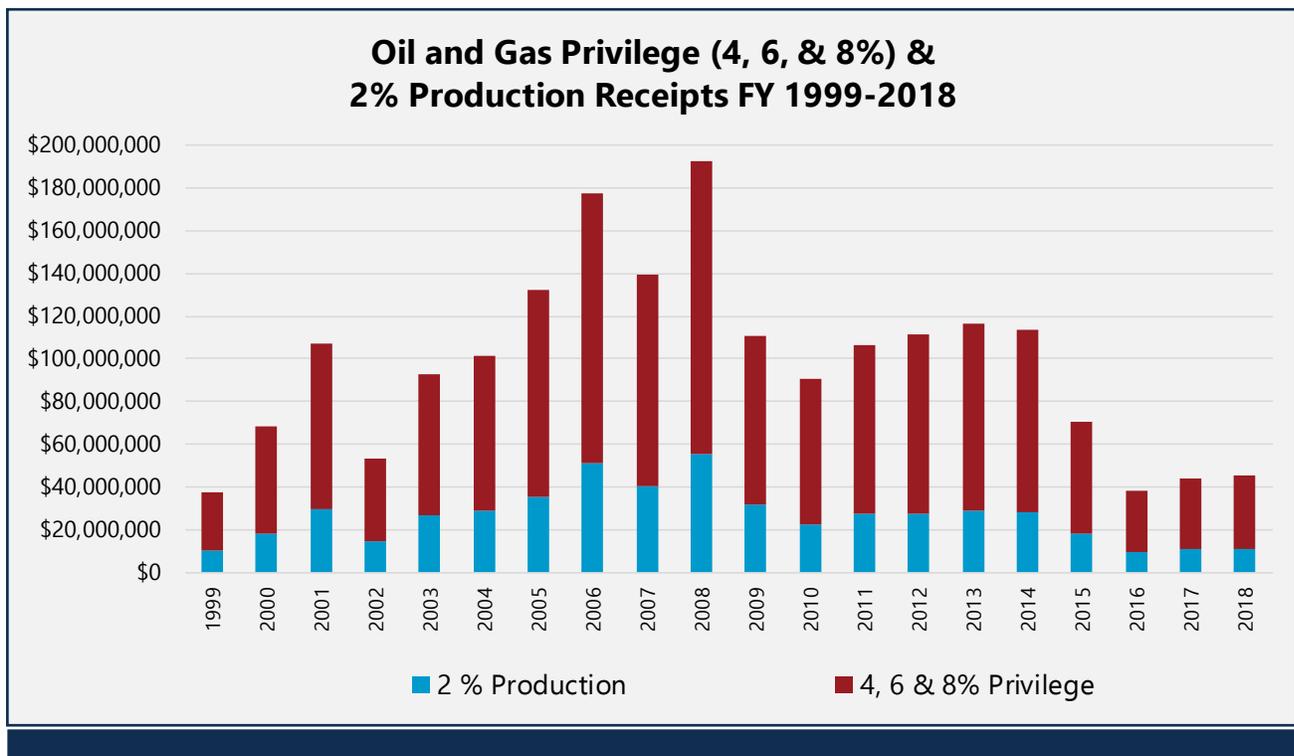
County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Bullock	\$115,327	\$113,185	\$118,232	\$120,389	\$122,286
Cullman	\$466,772	\$508,391	\$551,000	\$518,832	\$522,332
Lowndes	\$459,038	\$467,431	\$469,493	\$466,874	\$641,683
Total	\$1,041,137	\$1,089,008	\$1,138,725	\$1,106,095	\$1,286,301

Oil & Gas Production & Privilege Tax Receipts

Collections FY 2014-2018

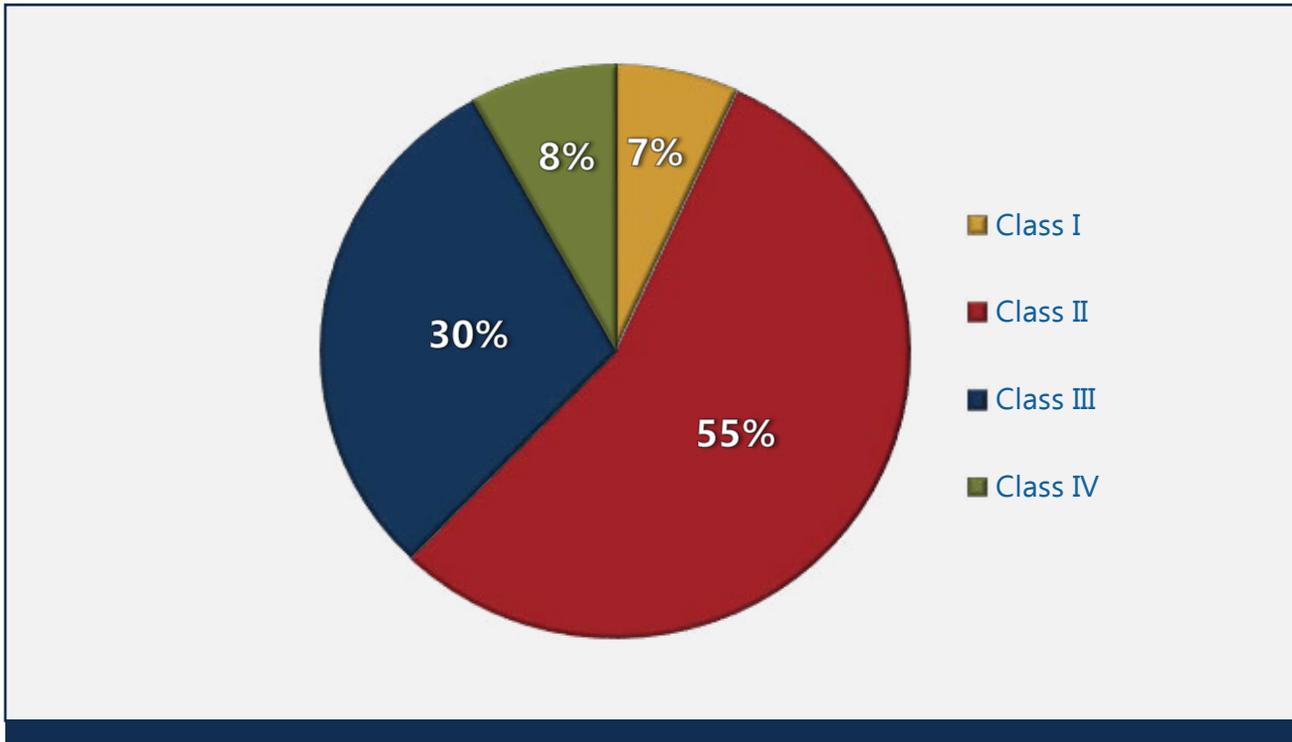
Year	Production Receipts	Privilege Receipts	Total
2014	\$28,431,604	\$85,131,032	\$113,562,635
2015	\$17,818,047	\$52,426,081	\$70,244,127
2016	\$9,332,861	\$28,768,245	\$38,101,106
2017	\$10,938,465	\$33,192,632	\$44,131,098
2018	\$11,291,304	\$34,371,531	\$45,662,836

Historical Trends



Property Tax Division

Assessed Property Value by Class



Class Descriptions & Assessment Rates

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%

Property Tax Facts

Public Utility Information for fiscal year 2018

- Property tax assessments for airlines, railroads, and public utilities totaled \$19,098,917,060 in market value with an assessed value of \$5,512,129,800.

Freight Line and Equipment Information for fiscal year 2018

- License tax assessments for freight lines totaled 348 companies with an assessed value of \$148,389,299, and resulted in tax collections of \$5,617,660.

Land Sales

- Number of sales - 7,648
- Number of redemptions - 5,564
- Number of deeds - 1,251
- Number of assignments - 1,952

OPPAL Stats

- 33,709 accounts filed
- Total number of accounts - 136,713
- Percentage filers from overall accounts - 25%



Optional Personal Property
Assessment Link

OPPAL.Alabama.gov

USE THIS



TO REPORT THESE



State Assessed Values

(Before Exemptions and Abatements)

Oct. 1, 2016, Lien Date; Oct. 1, 2017, Collection Date

County	Class I	Class II	Class III	Class IV
Autauga	\$64,381,740	\$481,980,220	\$271,356,600	\$76,270,140
Baldwin	\$130,900,460	\$3,227,571,200	\$1,656,462,560	\$324,169,100
Barbour	\$21,858,460	\$152,388,400	\$99,243,600	\$26,237,700
Bibb	\$24,367,150	\$86,000,980	\$82,972,440	\$29,818,460
Blount	\$29,652,100	\$181,050,040	\$253,350,140	\$73,391,400
Bullock	\$15,986,700	\$36,938,874	\$41,833,880	\$9,015,320
Butler	\$16,432,100	\$165,087,560	\$83,529,220	\$20,773,620
Calhoun	\$79,736,620	\$881,574,880	\$364,082,680	\$129,670,460
Chambers	\$36,232,680	\$287,540,685	\$109,369,320	\$33,832,481
Cherokee	\$28,351,740	\$148,875,080	\$138,525,880	\$31,393,740
Chilton	\$82,125,520	\$210,220,820	\$159,487,720	\$54,289,340
Choctaw	\$49,257,760	\$144,549,340	\$74,127,580	\$22,167,980
Clarke	\$22,347,480	\$214,552,680	\$116,622,260	\$32,774,700
Clay	\$11,989,020	\$64,251,140	\$59,996,700	\$16,839,660
Cleburne	\$22,203,120	\$56,117,912	\$87,725,680	\$18,225,460
Coffee	\$29,066,440	\$237,301,920	\$232,859,600	\$72,295,020
Colbert	\$17,343,510	\$595,520,440	\$274,380,340	\$75,580,920
Conecuh	\$10,819,520	\$97,854,700	\$67,404,420	\$13,114,460
Coosa	\$42,358,860	\$58,143,004	\$82,955,380	\$14,024,570
Covington	\$80,217,120	\$196,853,080	\$152,253,440	\$47,390,320
Crenshaw	\$11,737,820	\$97,643,600	\$55,186,160	\$15,841,440
Cullman	\$42,973,760	\$661,981,740	\$405,318,040	\$116,447,300
Dale	\$31,064,000	\$255,998,720	\$146,621,340	\$61,837,420
Dallas	\$62,070,160	\$213,742,340	\$108,175,400	\$39,006,540
DeKalb	\$30,000,980	\$336,852,540	\$235,518,880	\$75,131,360
Elmore	\$106,793,160	\$572,296,460	\$476,893,160	\$112,050,380
Escambia	\$51,775,420	\$330,574,200	\$137,913,960	\$43,318,360
Etowah	\$73,972,180	\$655,120,540	\$344,376,320	\$121,796,020
Fayette	\$15,752,264	\$65,668,956	\$65,018,140	\$20,986,474
Franklin	\$21,323,260	\$156,835,820	\$112,876,600	\$35,492,360
Geneva	\$19,829,800	\$90,905,714	\$95,168,440	\$30,923,956
Greene	\$90,978,950	\$37,283,580	\$42,140,440	\$7,753,820
Hale	\$32,389,240	\$76,295,390	\$59,766,800	\$19,781,000
Henry	\$16,943,740	\$84,486,996	\$88,878,020	\$23,291,998
Houston	\$433,469,160	\$779,330,760	\$388,863,720	\$135,348,340
Jackson	\$19,743,800	\$393,812,220	\$244,725,780	\$61,349,860
Jefferson	\$777,557,360	\$7,034,698,022	\$3,374,820,740	\$764,330,659

State Assessed Values

(Before Exemptions and Abatements)

Oct. 1, 2016, Lien Date; Oct. 1, 2017, Collection Date

County	Class I	Class II	Class III	Class IV
Lamar	\$16,006,820	\$61,924,240	\$56,653,720	\$15,950,740
Lauderdale	\$15,301,800	\$549,891,280	\$442,014,640	\$114,988,080
Lawrence	\$22,816,440	\$178,877,580	\$138,463,860	\$42,367,420
Lee	\$140,587,040	\$1,308,642,460	\$696,525,080	\$195,748,300
Limestone	\$7,393,860	\$687,820,780	\$481,992,440	\$126,282,100
Lowndes	\$19,016,482	\$49,657,000	\$64,549,240	\$12,663,040
Macon	\$18,481,180	\$74,301,800	\$58,340,680	\$18,001,160
Madison	\$36,763,740	\$3,001,491,460	\$1,842,417,140	\$512,110,120
Marengo	\$47,459,380	\$141,050,260	\$93,023,060	\$26,765,080
Marion	\$25,420,840	\$146,797,820	\$109,508,340	\$32,407,340
Marshall	\$28,437,720	\$740,181,700	\$414,662,040	\$113,298,580
Mobile	\$662,815,080	\$4,062,343,000	\$1,403,548,160	\$461,188,720
Monroe	\$17,986,400	\$236,870,794	\$96,949,300	\$29,949,902
Montgomery	\$140,155,360	\$2,417,096,220	\$820,627,200	\$262,071,421
Morgan	\$36,188,080	\$1,420,979,340	\$477,410,020	\$146,838,560
Perry	\$23,850,300	\$32,969,620	\$48,639,120	\$6,327,060
Pickens	\$24,670,360	\$90,446,112	\$82,560,560	\$21,075,348
Pike	\$17,656,060	\$225,804,780	\$107,268,480	\$33,236,440
Randolph	\$68,069,792	\$146,264,820	\$134,252,340	\$26,956,880
Russell	\$59,839,220	\$343,019,040	\$176,420,660	\$60,906,320
Shelby	\$275,761,620	\$1,893,388,200	\$1,528,219,840	\$335,078,160
St. Clair	\$75,095,220	\$459,293,980	\$442,220,540	\$118,430,860
Sumter	\$35,183,100	\$65,504,502	\$61,398,660	\$12,475,152
Talladega	\$76,854,280	\$947,084,040	\$272,824,100	\$89,391,720
Tallapoosa	\$113,642,510	\$393,460,480	\$333,157,360	\$47,710,600
Tuscaloosa	\$142,639,280	\$2,085,604,240	\$782,588,720	\$236,608,220
Walker	\$146,921,170	\$309,609,950	\$226,141,340	\$80,287,680
Washington	\$155,620,840	\$157,273,430	\$96,931,600	\$25,606,834
Wilcox	\$11,017,660	\$94,435,020	\$70,056,220	\$11,653,260
Winston	\$17,461,180	\$171,990,080	\$159,858,400	\$30,012,660
Total	\$5,133,115,968	\$41,861,974,581	\$22,510,024,240	\$6,052,349,895

Net Taxable Assessed Valuation by County

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

Oct. 1 Collection Date

County	FY 2014	FY 2015	FY 2016	FY 2017
Autauga	\$642,216,530	\$665,688,500	\$679,072,040	\$706,411,900
Baldwin	\$3,706,879,800	\$3,921,361,820	\$4,141,859,320	\$4,337,599,520
Barbour	\$220,854,000	\$228,810,294	\$230,275,373	\$236,551,620
Bibb	\$156,517,140	\$163,018,660	\$161,325,650	\$161,165,290
Blount	\$394,783,220	\$395,019,000	\$404,334,320	\$408,225,320
Bullock	\$95,889,920	\$91,401,860	\$84,874,894	\$88,733,834
Butler	\$187,606,880	\$203,754,720	\$203,880,940	\$214,658,340
Calhoun	\$1,002,225,080	\$1,021,615,740	\$1,020,912,000	\$1,041,458,640
Chambers	\$282,774,580	\$295,431,290	\$300,554,404	\$305,321,566
Cherokee	\$266,911,760	\$274,279,480	\$270,880,160	\$276,074,720
Chilton	\$390,934,480	\$399,291,100	\$439,959,300	\$417,062,360
Choctaw	\$243,940,600	\$255,292,660	\$255,529,300	\$262,836,800
Clarke	\$289,914,960	\$295,717,144	\$298,113,780	\$307,061,580
Clay	\$100,768,320	\$105,041,240	\$103,686,200	\$106,281,120
Cleburne	\$122,716,804	\$128,483,322	\$128,182,076	\$134,220,092
Coffee	\$418,987,040	\$426,208,580	\$485,306,800	\$448,157,700
Colbert	\$560,817,080	\$586,210,205	\$597,056,900	\$655,003,990
Conecuh	\$133,463,020	\$139,307,300	\$136,265,760	\$143,165,660
Coosa	\$148,484,696	\$152,449,436	\$154,805,732	\$164,535,454
Covington	\$383,489,030	\$373,717,400	\$396,815,620	\$407,354,700
Crenshaw	\$109,323,200	\$118,183,880	\$126,311,820	\$121,295,860
Cullman	\$816,372,120	\$854,515,140	\$870,837,566	\$881,615,900
Dale	\$346,641,000	\$359,852,180	\$362,203,400	\$374,344,160
Dallas	\$323,371,120	\$335,732,760	\$332,439,055	\$337,746,580
Dekalb	\$468,527,400	\$480,116,220	\$487,358,180	\$494,903,920
Elmore	\$977,950,280	\$992,488,700	\$1,017,695,040	\$1,037,946,100
Escambia	\$374,371,160	\$390,261,700	\$438,351,060	\$427,791,580
Etowah	\$812,927,346	\$847,650,280	\$863,333,920	\$885,513,840
Fayette	\$125,150,150	\$126,025,358	\$126,750,556	\$131,249,334
Franklin	\$227,888,740	\$245,954,660	\$244,992,419	\$247,213,469
Geneva	\$169,260,128	\$173,772,714	\$181,128,858	\$180,549,290
Greene	\$139,897,780	\$147,922,960	\$155,401,820	\$163,699,490
Hale	\$139,280,850	\$149,464,710	\$154,154,450	\$156,425,570
Henry	\$155,720,796	\$159,428,386	\$162,548,242	\$165,917,634
Houston	\$1,377,642,340	\$1,406,502,300	\$1,454,803,240	\$1,492,581,880
Jackson	\$397,624,820	\$426,782,900	\$433,604,840	\$476,556,080
Jefferson	\$8,460,749,360	\$8,873,663,660	\$9,040,337,230	\$9,235,394,481

Net Taxable Assessed Valuation by County

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

Oct. 1 Collection Date

County	FY 2014	FY 2015	FY 2016	FY 2017
Lamar	\$109,970,620	\$111,678,640	\$111,737,140	\$117,212,510
Lauderdale	\$775,929,060	\$794,454,360	\$807,407,260	\$832,711,380
Lawrence	\$273,941,920	\$241,650,890	\$246,743,421	\$266,700,320
Lee	\$1,562,587,880	\$1,634,854,540	\$1,695,291,410	\$1,838,976,780
Limestone	\$768,000,280	\$788,224,660	\$810,238,660	\$822,412,680
Lowndes	\$113,455,660	\$118,580,460	\$117,539,980	\$120,346,782
Macon	\$138,615,260	\$124,682,600	\$136,999,560	\$130,037,371
Madison	\$3,821,343,280	\$3,969,703,240	\$4,086,168,640	\$4,200,211,160
Marengo	\$237,599,710	\$245,530,840	\$249,080,754	\$251,642,600
Marion	\$235,010,725	\$244,387,822	\$249,885,610	\$262,720,189
Marshall	\$833,667,200	\$846,649,100	\$869,228,520	\$941,531,240
Mobile	\$4,436,071,200	\$4,571,711,138	\$4,911,060,080	\$4,891,410,360
Monroe	\$322,611,400	\$324,357,780	\$311,439,540	\$319,853,856
Montgomery	\$2,480,839,762	\$2,691,659,047	\$2,649,470,060	\$2,794,967,961
Morgan	\$1,358,274,520	\$1,356,618,280	\$1,435,682,860	\$1,471,367,440
Perry	\$86,014,040	\$89,483,100	\$88,814,480	\$87,990,060
Pickens	\$148,986,500	\$160,421,228	\$158,339,082	\$165,668,000
Pike	\$297,472,960	\$301,401,560	\$304,992,720	\$313,643,320
Randolph	\$292,069,140	\$288,533,860	\$288,155,992	\$318,897,352
Russell	\$489,572,480	\$504,489,240	\$508,343,680	\$529,212,160
Shelby	\$2,860,898,600	\$3,010,657,600	\$3,123,665,920	\$3,225,824,200
St Clair	\$781,273,760	\$794,182,460	\$817,048,020	\$843,744,160
Sumter	\$135,486,482	\$136,068,332	\$142,233,840	\$139,707,254
Talladega	\$975,807,660	\$973,388,100	\$1,009,453,040	\$1,052,245,400
Tallapoosa	\$626,338,700	\$644,011,440	\$636,761,793	\$719,123,389
Tuscaloosa	\$2,411,366,476	\$2,469,754,228	\$2,550,482,675	\$2,824,155,920
Walker	\$617,248,040	\$642,080,630	\$627,518,370	\$644,569,140
Washington	\$331,497,260	\$402,369,812	\$396,495,380	\$386,747,104
Wilcox	\$130,613,660	\$133,441,080	\$142,166,480	\$144,334,280
Winston	\$294,824,240	\$311,065,900	\$303,900,200	\$304,235,720
Total	\$53,120,262,005	\$55,136,510,226	\$56,732,287,432	\$58,594,825,462

Assessed Value of Abatements (Ad Valorem)

Oct. 1, 2016, Lien Date; Oct. 1, 2017, Collection Date

County	State	County	Schools	Municipal
Autauga	\$10,292,920	\$10,292,920	\$0	\$2,866,240
Baldwin	\$2,662,120	\$2,662,120	\$0	\$1,797,580
Barbour	\$14,093,980	\$14,093,980	\$0	\$1,739,560
Bibb	\$2,046,040	\$2,046,040	\$0	\$0
Blount	\$496,820	\$496,820	\$0	\$226,740
Bullock	\$501,600	\$501,600	\$0	\$0
Butler	\$27,312,560	\$27,312,560	\$0	\$18,821,500
Calhoun	\$35,212,220	\$35,212,220	\$0	\$34,398,460
Chambers	\$66,891,560	\$66,891,560	\$0	\$396,040
Cherokee	\$7,623,820	\$7,623,820	\$0	\$7,623,820
Chilton	\$6,454,640	\$6,454,640	\$0	\$6,454,640
Choctaw	\$8,003,660	\$8,003,660	\$0	\$0
Clarke	\$29,147,700	\$29,147,700	\$0	\$4,418,440
Clay	\$1,269,180	\$1,269,180	\$0	\$1,269,180
Cleburne	\$163,900	\$163,900	\$0	\$163,900
Coffee	\$16,887,780	\$16,887,780	\$0	\$11,565,960
Colbert	\$58,037,420	\$58,037,420	\$0	\$30,027,600
Conecuh	\$2,318,820	\$2,318,820	\$0	\$606,680
Coosa	\$1,115,040	\$1,115,040	\$0	\$0
Covington	\$2,109,000	\$2,109,000	\$0	\$1,974,120
Crenshaw	\$33,734,680	\$33,734,680	\$0	\$28,664,920
Cullman	\$75,587,940	\$75,587,940	\$0	\$44,937,080
Dale	\$11,490,360	\$11,490,360	\$0	\$10,069,880
Dallas	\$4,736,820	\$4,736,820	\$0	\$303,420
Dekalb	\$29,378,300	\$29,378,300	\$0	\$28,504,740
Elmore	\$4,642,740	\$4,642,740	\$0	\$1,469,400
Escambia	\$36,421,580	\$36,421,580	\$0	\$1,697,580
Etowah	\$46,810,260	\$46,810,260	\$0	\$46,786,320
Fayette	\$89,580	\$89,580	\$0	\$89,580
Franklin	\$8,127,171	\$8,127,171	\$0	\$7,493,480
Geneva	\$1,308,380	\$1,308,380	\$0	\$1,308,380
Greene	\$6,242,780	\$6,242,780	\$0	\$791,280
Hale	\$3,543,220	\$3,543,220	\$0	\$0
Henry	\$4,778,600	\$4,778,600	\$0	\$267,520
Houston	\$10,656,560	\$10,656,560	\$0	\$10,447,720
Jackson	\$32,717,820	\$32,717,820	\$0	\$17,271,380
Jefferson	\$179,308,040	\$179,308,040	\$0	\$139,264,540
Lamar	\$7,092,410	\$7,092,410	\$0	\$7,092,410

Assessed Value of Abatements (Ad Valorem)

Oct. 1, 2016, Lien Date; Oct. 1, 2017, Collection Date

County	State	County	Schools	Municipal
Lauderdale	\$8,653,340	\$8,653,340	\$0	\$8,540,840
Lawrence	\$20,179,240	\$20,179,240	\$0	\$0
Lee	\$139,554,540	\$139,554,540	\$0	\$137,792,920
Limestone	\$152,947,000	\$152,947,000	\$0	\$61,219,200
Lowndes	\$4,446,300	\$1,693,940	\$0	\$209,140
Macon	\$6,170,329	\$6,170,329	\$0	\$6,170,329
Madison	\$191,255,280	\$191,255,280	\$0	\$177,279,220
Marengo	\$26,151,460	\$26,151,460	\$0	\$1,315,800
Marion	\$4,863,431	\$4,863,431	\$0	\$5,844,774
Marshall	\$31,266,240	\$31,266,240	\$0	\$29,084,680
Mobile	\$718,869,080	\$718,869,080	\$0	\$85,714,820
Monroe	\$7,591,300	\$7,591,300	\$0	\$0
Montgomery	\$176,986,580	\$177,433,120	\$0	\$164,825,540
Morgan	\$305,059,540	\$305,059,540	\$0	\$156,897,080
Perry	\$0	\$0	\$0	\$0
Pickens	\$12,669,580	\$12,669,580	\$0	\$697,100
Pike	\$10,162,720	\$10,162,720	\$0	\$7,071,000
Randolph	\$2,799,380	\$2,799,380	\$0	\$2,799,380
Russell	\$20,826,760	\$20,826,760	\$0	\$10,575,500
Shelby	\$23,273,140	\$23,273,140	\$0	\$21,616,380
St Clair	\$47,942,120	\$47,942,120	\$0	\$41,450,480
Sumter	\$696,320	\$696,320	\$0	\$696,320
Talladega	\$165,466,680	\$165,466,680	\$0	\$12,200,340
Tallapoosa	\$27,929,481	\$27,929,481	\$0	\$27,929,481
Tuscaloosa	\$137,029,420	\$137,029,420	\$0	\$13,479,200
Walker	\$7,747,240	\$7,747,240	\$0	\$6,261,557
Washington	\$27,423,100	\$27,423,100	\$0	\$0
Wilcox	\$17,068,260	\$17,068,260	\$0	\$0
Winston	\$521,440	\$521,440	\$0	\$471,100
Total	\$3,084,857,322	\$3,082,551,502	\$0	\$1,450,952,271

Note: Educational levies are not subject to abatements.

Assessed Value of Industrial Exemption (Ad Valorem)

Oct. 1, 2016, Lien Date; Oct. 1, 2017, Collection Date

County	State	County	School	Municipal
Baldwin	\$14,858,420	\$14,858,420	\$0	\$12,915,500
Bibb	\$19,700	\$19,700	\$0	\$0
Calhoun	\$939,880	\$939,880	\$939,880	\$939,880
Chambers	\$2,581,600	\$2,581,600	\$2,581,600	\$0
Lee	\$2,114,340	\$2,114,340	\$2,114,340	\$2,114,340
Madison	\$17,260,400	\$224,380	\$224,380	\$142,940
Marengo	\$1,873,220	\$1,873,220	\$0	\$120,900
Montgomery	\$7,224,540	\$7,224,540	\$7,224,540	\$7,220,180
Pike	\$3,046,100	\$3,046,100	\$3,046,100	\$2,929,120
TOTALS	\$49,918,200	\$32,882,180	\$16,130,840	\$26,382,860

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

Property Tax Collections

Oct. 1, 2016, Lien Date; Oct. 1, 2017, Collection Date

Net Collections After All Exemptions (Real, Business Personal, and Motor Vehicle)

County	State	County	County School	Municipal	Total Taxes
Autauga	\$4,444,625	\$6,520,302	\$7,488,639	\$2,484,038	\$20,937,603
Baldwin	\$27,241,176	\$46,040,646	\$50,728,424	\$22,515,046	\$146,525,291
Barbour	\$1,536,344	\$2,192,844	\$4,638,276	\$1,211,631	\$9,579,095
Bibb	\$1,008,372	\$1,541,376	\$1,658,527	\$259,707	\$4,467,983
Blount	\$2,543,532	\$6,821,268	\$4,625,236	\$1,427,868	\$15,417,904
Bullock	\$555,545	\$1,699,860	\$1,617,783	\$302,596	\$4,175,785
Butler	\$1,423,126	\$2,484,329	\$2,940,726	\$1,497,133	\$8,345,314
Calhoun	\$6,573,411	\$13,961,968	\$19,330,266	\$9,354,945	\$49,220,591
Chambers	\$2,150,217	\$7,472,523	\$4,968,250	\$537,083	\$15,128,073
Cherokee	\$1,744,965	\$4,332,403	\$5,975,131	\$558,948	\$12,611,447
Chilton	\$2,629,583	\$9,092,337	\$4,104,163	\$1,350,628	\$17,176,710
Choctaw	\$1,666,345	\$2,842,360	\$3,683,821	\$139,179	\$8,331,705
Clarke	\$2,005,069	\$3,417,032	\$5,261,574	\$697,498	\$11,381,172
Clay	\$671,549	\$1,206,925	\$1,533,823	\$311,830	\$3,724,127
Cleburne	\$863,421	\$1,881,839	\$2,426,290	\$564,768	\$5,736,317
Coffee	\$2,797,040	\$4,832,168	\$7,620,087	\$3,465,938	\$18,715,234
Colbert	\$4,268,426	\$6,040,017	\$12,108,083	\$3,656,061	\$26,072,587
Conecuh	\$914,917	\$2,604,111	\$1,510,439	\$410,626	\$5,440,093
Coosa	\$1,036,057	\$1,224,602	\$2,026,685	\$62,154	\$4,349,497
Covington	\$2,543,492	\$4,138,041	\$3,718,645	\$2,760,352	\$13,160,530
Crenshaw	\$853,653	\$2,644,288	\$1,588,013	\$266,642	\$5,352,596
Cullman	\$5,731,527	\$8,610,178	\$9,095,857	\$4,997,455	\$28,435,017
Dale	\$2,341,079	\$5,275,405	\$3,883,149	\$3,128,793	\$14,628,426
Dallas	\$2,123,684	\$4,319,647	\$4,023,461	\$4,457,241	\$14,924,034
Dekalb	\$3,182,347	\$7,237,661	\$7,797,274	\$2,823,502	\$21,040,784
Elmore	\$6,487,347	\$9,132,908	\$11,035,392	\$1,783,300	\$28,438,946
Escambia	\$2,783,444	\$5,689,240	\$7,277,983	\$2,339,408	\$18,090,076
Etowah	\$5,664,870	\$14,058,972	\$14,248,353	\$7,023,237	\$40,995,433
Fayette	\$817,513	\$1,545,242	\$1,283,409	\$464,134	\$4,110,299
Franklin	\$1,577,973	\$4,211,952	\$2,786,259	\$2,225,087	\$10,801,271
Geneva	\$1,128,149	\$2,697,467	\$2,133,946	\$785,708	\$6,745,269
Greene	\$1,066,327	\$3,874,217	\$1,800,857	\$373,099	\$7,114,501
Hale	\$992,714	\$2,576,859	\$1,634,324	\$249,652	\$5,453,549
Henry	\$1,040,276	\$3,102,148	\$2,137,838	\$517,219	\$6,797,482
Houston	\$9,359,759	\$19,696,656	\$15,556,088	\$4,965,134	\$49,577,637
Jackson	\$3,075,054	\$5,634,053	\$4,978,741	\$5,070,564	\$18,758,412
Jefferson	\$57,886,983	\$135,114,492	\$249,947,223	\$237,033,007	\$679,981,705

Property Tax Collections

Oct. 1, 2016, Lien Date; Oct. 1, 2017, Collection Date

Net Collections After All Exemptions (Real, Business Personal, and Motor Vehicle)

County	State	County	County School	Municipal	Total Taxes
Lamar	\$755,415	\$1,733,907	\$1,270,338	\$271,231	\$4,030,891
Lauderdale	\$5,196,084	\$9,883,495	\$15,522,914	\$6,236,709	\$36,839,202
Lawrence	\$1,735,981	\$3,732,941	\$3,055,614	\$363,666	\$8,888,203
Lee	\$11,920,523	\$26,754,501	\$23,960,615	\$37,372,664	\$100,008,303
Limestone	\$5,367,159	\$11,315,671	\$13,337,051	\$5,368,758	\$35,388,639
Lowndes	\$780,318	\$2,943,618	\$1,948,649	\$324,879	\$5,997,463
Macon	\$830,370	\$1,663,610	\$4,522,404	\$488,339	\$7,504,723
Madison	\$26,723,971	\$48,985,014	\$115,669,385	\$46,133,393	\$237,511,763
Marengo	\$1,660,775	\$3,371,188	\$2,659,474	\$2,412,038	\$10,103,475
Marion	\$1,667,202	\$2,742,142	\$2,591,184	\$1,359,077	\$8,359,604
Marshall	\$5,970,865	\$13,659,534	\$13,807,909	\$8,642,933	\$42,081,241
Mobile	\$32,635,709	\$101,518,636	\$141,112,095	\$20,970,188	\$296,236,629
Monroe	\$2,088,392	\$4,690,917	\$3,439,198	\$817,821	\$11,036,327
Montgomery	\$18,466,373	\$23,186,901	\$31,620,572	\$34,811,525	\$108,085,371
Morgan	\$10,054,737	\$18,306,511	\$24,801,683	\$16,056,200	\$69,219,132
Perry	\$557,682	\$1,975,093	\$1,135,215	\$182,478	\$3,850,468
Pickens	\$1,071,867	\$2,759,154	\$2,064,698	\$1,085,443	\$6,981,163
Pike	\$1,986,549	\$4,013,167	\$3,438,814	\$1,521,286	\$10,959,815
Randolph	\$2,013,607	\$4,150,731	\$3,955,183	\$788,105	\$10,907,626
Russell	\$3,413,863	\$6,499,894	\$12,905,126	\$3,312,930	\$26,131,812
Shelby	\$20,805,096	\$25,773,231	\$100,184,254	\$37,558,891	\$184,321,473
St Clair	\$5,472,536	\$10,206,285	\$12,100,986	\$3,379,735	\$31,159,542
Sumter	\$903,198	\$2,444,060	\$2,016,353	\$688,072	\$6,051,683
Talladega	\$7,063,601	\$10,411,574	\$18,219,709	\$5,686,468	\$41,381,352
Tallapoosa	\$4,616,663	\$6,566,789	\$11,017,794	\$1,757,442	\$23,958,689
Tuscaloosa	\$18,663,336	\$30,952,520	\$48,394,605	\$22,019,392	\$120,029,854
Walker	\$4,131,974	\$6,023,119	\$6,542,839	\$3,917,655	\$20,615,588
Washington	\$2,504,184	\$4,480,975	\$4,900,737	\$127,110	\$12,013,005
Wilcox	\$987,044	\$3,028,232	\$1,585,945	\$141,666	\$5,742,887
Winston	\$1,902,184	\$2,656,176	\$3,430,498	\$671,046	\$8,659,904
TOTAL*	\$376,677,171	\$762,197,926	\$1,138,875,097	\$596,538,353	\$2,855,798,326

* 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
2014	10,786	\$82,589,460	9,072	\$7,624,661
2015	8,745	\$59,530,880	5,784	\$4,380,451
2016	9,047	\$66,890,490	6,787	\$6,886,627
2017	8,706	\$68,592,708	6,395	\$6,247,318
2018	7,648	\$49,565,709	5,564	\$3,859,266

Fiscal Year	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
2014	627	\$1,599,098	1,371	\$2,240,104
2015	728	\$2,096,615	1,459	\$2,496,633
2016	1,172	\$3,905,712	1,413	\$2,139,171
2017	1,551 ³	\$3,628,898	2,044	\$2,718,427
2018	1,251 ⁴	\$2,792,018	1,952	\$2,286,905

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

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

3 Not included in the 2017 tax deed total of 1,551 are 574 tax deeds that were issued to the Birmingham Land Bank Authority.

4 Not included in the 2018 tax deed total of 1,251 are the 350 tax deeds that were issued to the Birmingham Land Bank Authority and the 8 that were issued to the Gadsden Land Bank Authority.

Reappraisals

Oct. 1, 2017, for Collection on Oct. 1, 2018

County	2018 Parcel Count	County	2018 Parcel Count
Autauga	30,179	Franklin	22,831
Blount	41,540	Greene	10,754
Bullock	9,524	Hale	15,737
Butler	19,063	Henry	19,175
Calhoun	72,312	Houston	57,944
Chambers	24,499	Lee	67,267
Cherokee	32,688	Lowndes	12,062
Coffee	34,171	Marengo	21,638
Colbert	41,491	Montgomery	102,397
Coosa	14,300	Morgan	61,308
Covington	32,414	Sumter	15,061
Cullman	53,463	Wilcox	14,800
DeKalb	49,702	Tallapoosa	37,720
Escambia	30,299		
Etowah	73,488	28	1,017,827

Motor Vehicle Division

During fiscal year 2018 the Motor Vehicle Division

- Issued 4,738 dealer regulatory licenses.
- Conducted 21,506 salvage vehicle inspections.
- Issued 38,442 International Registration Plan (IRP) licenses to 5,704 taxpayers.
- Issued 45,172 International Fuel Tax Agreement (IFTA) decals to 4,752 taxpayers.
- Field auditors located throughout the state conducted 291 IRP and IFTA audits and records reviews of interstate motor carriers, and 27 automobile dealer investigations and site visits.

Mandatory Liability Insurance Statistics

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Questionnaires	299,731	470,744	467,193	497,437	546,577
Suspensions	149,881	316,928	343,191	355,054	108,945

Title & Registration Statistics

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Titles	1,578,431	1,543,919	1,573,312	1,566,193	1,572,733
Vehicle Registrations*	5,395,167	5,532,071	5,504,068	5,572,303	5,696,657

*Registrations are issued by county licensing officials. Ala. Code 1975, Section 32-6-65(a).

Motor Vehicle Fees

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
International Registration Plan (IRP) Fees ¹	\$31,096,652	\$30,768,527	\$33,093,219	\$31,959,569	\$36,377,183
Motor Vehicle Title Fees ²	\$22,503,023	\$22,651,360	\$23,041,171	\$23,130,359	\$22,271,022
Salvage (Rebuilt) Vehicle Inspection Fees ³	\$848,178	\$974,283	\$1,250,662	\$1,359,770	\$1,685,716
MLI Reinstatement Fee ⁴	\$1,129,269	\$2,198,301	\$3,470,629	\$7,599,176	\$8,140,915
Miscellaneous Tags ⁵	\$277,009	\$288,236	\$200,059	\$217,340	\$223,476
International Fuel Tax Agreement (IFTA) Collections	\$8,196,260	\$8,663,865	\$8,151,424	\$12,020,611	\$11,898,640
IFTA Decal Fees ⁶	\$665,317	\$705,755	\$719,576	\$724,625	\$764,575
IRP/IFTA Trip Permits ⁷	\$603,800	\$606,800	\$550,400	\$667,360	\$683,380
Motor Vehicle Dealer License Fees ⁸	\$119,825	\$124,080	\$134,475	\$128,225	\$143,495
Automotive Dismantler Fees ⁹	\$165,878	\$143,189	\$168,726	\$180,444	\$179,420
Scrap Vehicle Fees ¹⁰	\$61,660	\$52,795	\$49,240	\$57,765	\$60,310
Total	\$65,666,871	\$67,177,191	\$70,829,581	\$78,045,244	\$82,428,132

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

² Abstract reflects partial Salvage (Rebuilt) Vehicle Inspection Fees.

³ Abstract reflects only partial Salvage Fees as amounts were reflected in Motor Vehicle Title Fees.

⁴ 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.

⁵ Includes records requests, consular, government and temporary tag fees for state general fund.

⁶ IFTA decals provided by Section 40-17-150(a), Code of Alabama 1975.

⁷ 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.

⁸ 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.)

⁹ 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.)

¹⁰ Automotive dismantler and parts recycler fees as provided by Section 32-8-87, Code of Alabama 1975.

Collection Services Division

Accounts Receivable

Delinquent Taxes Collected

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Assessment Collections	\$46,311,587	\$50,817,927	\$53,643,611	\$60,873,120	\$75,470,122
Field Collections					
Auburn/Opelika	\$1,816,491	\$1,749,589	\$2,208,417	\$2,689,911	\$3,228,301
Dothan	\$2,107,371	\$2,936,796	\$3,617,806	\$9,646,917	\$9,182,368
Gadsden	\$2,649,639	\$4,558,624	\$5,132,937	\$5,067,666	\$2,778,543
Huntsville	\$8,476,891	\$5,845,778	\$4,655,643	\$1,646,185	\$3,722,467
Jefferson/Shelby	\$6,244,718	\$8,810,472	\$9,818,084	\$3,775,421	\$5,460,960
Mobile	\$4,268,671	\$4,432,066	\$5,085,135	\$4,399,868	\$5,108,505
Montgomery	\$4,400,399	\$3,763,067	\$4,624,275	\$4,957,163	\$4,785,736
Tuscaloosa	\$1,836,737	\$2,061,477	\$1,832,706	\$1,722,049	\$1,998,920
Subtotal for Field	\$31,800,917	\$34,157,869	\$36,975,002	\$33,905,179	\$36,265,800
Total	\$78,112,504	\$84,975,796	\$90,618,613	\$94,778,300	\$111,735,922

Final Assessments in Collectible Status as of Sept. 30, 2018 - **\$313,607,378**

Office of the Taxpayer Advocate

Taxpayer Relief Orders

	2014	2015	2016	2017	2018*
Individual Income Tax	\$5,830,211.48	\$13,119,502.08	\$10,127,399.95	\$8,622,394.29	\$8,550,705.88
Sales Tax	\$116,658.55	\$300,451.62	\$473,317.79	\$631,776.95	\$363,276.80
Corporate/Business Income Tax	\$105,152.81	\$195,731.32	\$140,507.53	\$53,074.67	\$1,138,882.36
Business Privilege Tax	\$116,658.55	\$135,063.85	\$152,126.45	\$97,303.71	\$53,599.58
Withholding Tax	\$502,614.42	\$233,539.17	\$145,758.35	\$44,104.77	\$124,517.91
Misc Tax	\$60,363.11	\$19,652.43	\$2,833.93	\$601.13	\$287,413.74
Total	\$6,731,658.92	\$14,003,940.47	\$11,041,944.00	\$9,449,255.52	\$10,518,396.27

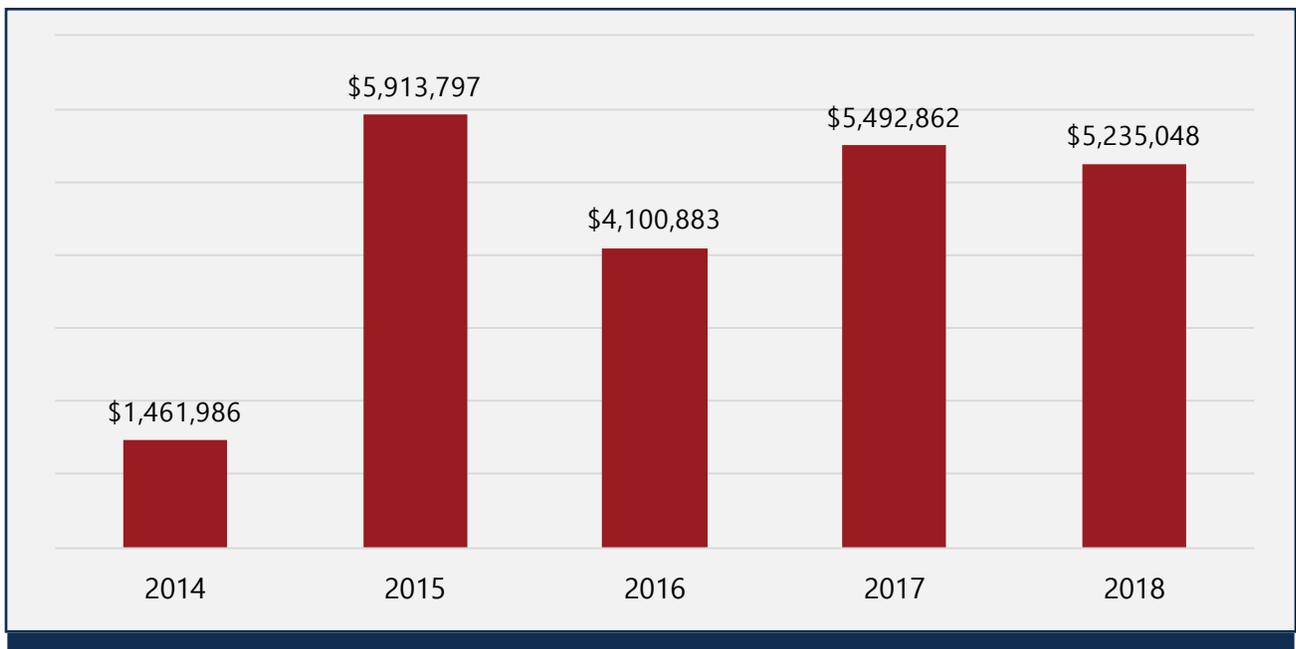
*Totals for 2014-2017 are calculated by the calendar year. 2018 is from January 2018 through September 2018.

Tax Policy & Governmental Affairs

Voluntary Disclosure Program

- Collections resulting from Voluntary Disclosure Agreements totaled \$5,235,048 for fiscal year 2018.
- The Department offers the Voluntary Disclosure Program as a service 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.
- 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 36 months, waive civil penalties on past due tax liabilities, and in general, not conduct audits for periods prior to the look-back period.

Historical Collections



Entity Registration & Processing

For the fiscal year 2018 the Entity Registration and Processing Services Division:

- Collected electronic funds transfer in the amount of \$3,861,712,075.
 - Collected \$6,987,161 through the Cashier's Office, which the Processing Division manages at the Service Centers.
-

Remote Scanning Project Significantly Boosts Efficiency Across the Department

New Application Reduces Processing Time for Deposits

In olden days, moving tax payments around the department was labor-intensive and time-consuming. Divisions would hand deliver many payments received from taxpayers to the staff of the department's Entity Registration and Processing Services Division, after which it could take several days for payments to be deposited in the bank. For payments received at district offices, you could tack on a few more days to package and mail the payments to Montgomery.

Enter remote scanning – a process that has streamlined tax payment handling and reduced the time it takes to deposit payments. Remote scanning allows checks to be scanned first thing in the morning by department employees to be deposited by the end of the day.

Prior to remote scanning, tax payments embarked on quite a journey. "We would log these payments into our tracking

system," said Anne Glenn, director of Entity Registration and Processing Services Division. "This involved placing a pre-printed barcode on the payment and scanning that barcode into our tracking system. The payments would then be packaged and sent to our vendor for processing."

In an effort to reduce the processing time for depositing checks, the vendor developed an application to scan checks and vouchers into their system at the department's main office in Montgomery. The application greatly reduced processing time for deposits.

"Since the remote scanning process had worked in our main office, we asked the vendor to install remote scanning in all of the district offices," Glenn said. With this application, the district offices can scan and deposit payments in a much timelier fashion; thus increasing efficiency and improving customer service.

Taxpayer Entity Types

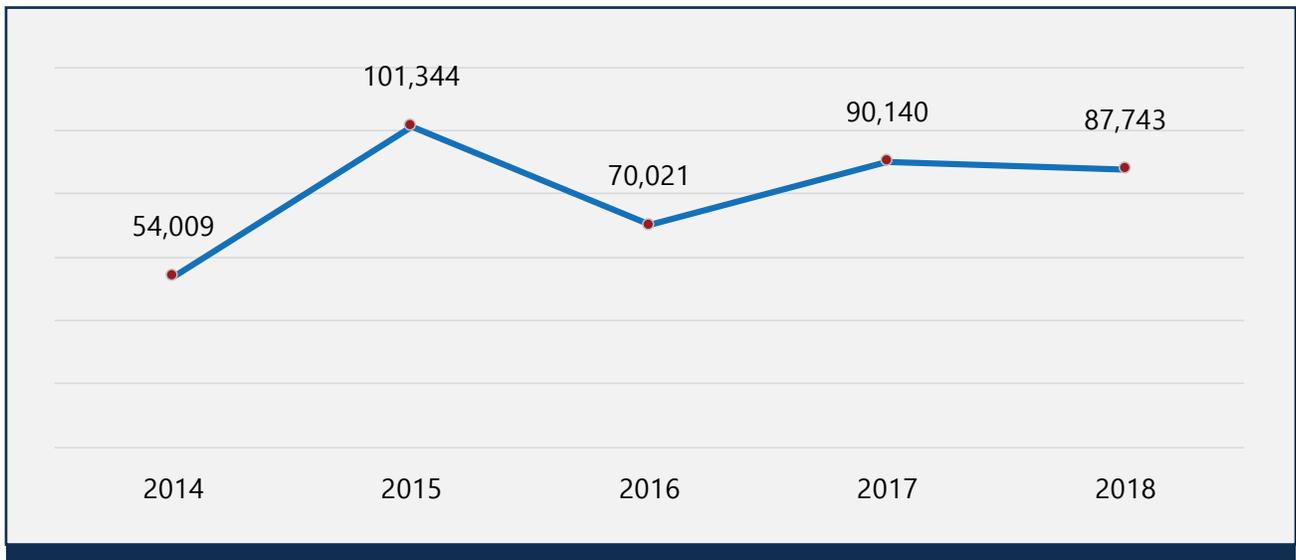
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Corporate	8,468	8,033	8,427	7,843	7,947
Fiduciary	4,900	5,231	4,236	4,165	3,954
Government	42	32	73	45	28
Individual	172,995	174,655	184,564	185,468	184,721
LLC	21,130	22,830	27,472	27,521	29,756
LLP	226	247	179	168	122
Non Profit	1,954	2,526	2,695	2,315	2,268
Partnership	1,178	1,241	1,280	1,126	1,118
Trust	182	126	263	196	116

This table shows total number of taxpayers/entities that were active in any of the given fiscal years. The pie chart below shows a visual picture of the distribution of taxpayers/entities for the 2018 fiscal year.

Number of Entities Registered

FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
54,009	101,344	70,021	90,140	87,743

Historical Trends



Distribution of State Taxes/Fees Collected

DIV	TAX SOURCE	GENERAL	EDUCATION	ROAD & BRIDGE	COUNTIES
IT	Agents' Occupational License Tax	ALL			
IT	Alabama Accountability Act				
BLT	Alabama Uniform Natural Minerals Tax				
MV	Automotive Dismantler & Parts Recycler License	ALL			
BLT	Aviation Fuel Tax				
IT	Business Privilege Tax	(1)			(1)
BLT	Coal Severance Tax	(39)			(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%			25%
BLT	Forest Products' Severance Tax				
PT	Freight Line R.R. Equipment Tax	ALL			
BLT	Gasoline Tax			(3)	(3)
BLT	Hazardous Waste Fee	(22)			(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)	(37)
MV	International Fuel Tax Agreement			(16)	(16)
MV	International Registration Plan			(13)	(13)
BLT	Local Solid Minerals Tax				
BLT	Lubricating Oils Tax	(7)		(7)	(7)

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

by the Alabama Department of Revenue

CITIES	MENTAL HEALTH	HEALTH	CONSERVATION	HUMAN RESOURCES	OTHER
					(36)
					(28)
					(17)
(39)					(39)
	85%				(24)
				15.385% (33)	
					ALL
50%					
					(2)
(3)			(3)		(3)
					(22)
					(31)
		58%			
(37)					(37)
(16)					(18)
(13)					(18)
					(28)
(7)					

Distribution of State Taxes/Fees Collected

DIV	TAX SOURCE	GENERAL	EDUCATION	ROAD & BRIDGE	COUNTIES
MV	Mandatory Liability Insurance (MLI)	(30)			
MV	Manufactured Home Title & Cancellation Fee	ALL			
ST	Mobile Telecommunications Services Tax	(25)	(25)		
MV	Motor Carrier Fuel Tax			(16)	(16)
BLT	Motor Carrier Mileage Tax			BAL (5)	
BLT	Motor Fuels (Diesel)			(27)	(27)
MV	Motor Vehicle Dealer Licenses	ALL			
MV	Motor Vehicle Registration Fee			(13)	(13)
MV	Motor Vehicle Title Fee	ALL			
ST	Nursing Facility Tax				
BLT	Oil and Gas Privilege Tax	(6)			(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		\$378,000
IN	Rebuilt (Salvage) Vehicle Inspection Fee				
IT	Rehabilitation, Preservation & Development of Historic Structures Credit		(40)		
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)			(12)

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

by the Alabama Department of Revenue

CITIES	MENTAL HEALTH	HEALTH	CONSERVATION	HUMAN RESOURCES	OTHER
					(30)
					(35)
					(25)
(16)					
(27)					
(13)					
					(21)
(6)					
					(21)
					(34)
				\$1,322,000	
					(15)
					(40)
					(26)
					(38)
					(32)
	12.12% (29) (9)	9.09% (29) (10)	6.06% (29)	6.06% (29)	
					(12)

Distribution of State Taxes/Fees Collected

DIV	TAX SOURCE	GENERAL	EDUCATION	ROAD & BRIDGE	COUNTIES
FO	TVA Electric	BAL			(8)
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			

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

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 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.
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 served; 10%, cities served; 50% of the first \$150,000 remaining to General Fund; 42.5%, counties served; 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.

by the Alabama Department of Revenue

CITIES	MENTAL HEALTH	HEALTH	CONSERVATION	HUMAN RESOURCES	OTHER
				(23)	
	\$14,600,000				
	85%				

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 Rebuilt (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: 50% to the Counties; 50% 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.
40	The Revenue Commissioner will annually distribute the funds in the Historic Preservation Income Tax Credit Account, set up in the Education Trust Fund, to qualifying owners or transferees of the certified rehabilitation of historic structures.
	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.

