

2020 ANNUAL REPORT



ALABAMA
DEPARTMENT OF
REVENUE



2020 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

CURTIS E. STEWART
Deputy Commissioner

MICHAEL D. GAMBLE
Deputy Commissioner

DONALD J. GRAHAM
Deputy Commissioner

DERRICK COLEMAN
Deputy Commissioner

January 4, 2021

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 2020 Annual Report. This report is posted on the Department's website at:
<https://revenue.alabama.gov/wp-content/uploads/2021/01/2020-Annual-Report.pdf>.

No doubt, 2020 has offered its share of challenges, but the Department uncovered many opportunities as well. Thanks to your continued leadership and support and the hard work of so many dedicated Department employees, we've successfully navigated the rough waters, full steam ahead, ensuring that the essential work of the Department continued despite the challenges posed by the coronavirus (COVID-19) pandemic.

The Department quickly and fully embraced the changes needed to collect, account for, and distribute record revenue collections. We implemented sweeping upgrades to our IT systems and communications infrastructure, and we enhanced our audit activities and taxpayer support platforms to safely ensure uninterrupted and more effective operations. Working with your Revive Alabama grant program, we distributed more than \$96 million in funding for small businesses that have suffered financially as a result of the pandemic.

These and many other successes have helped in the effort to ease hardships experienced by so many of our fellow citizens during the course of the pandemic. Now, as ever, the Alabama Department of Revenue continues 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

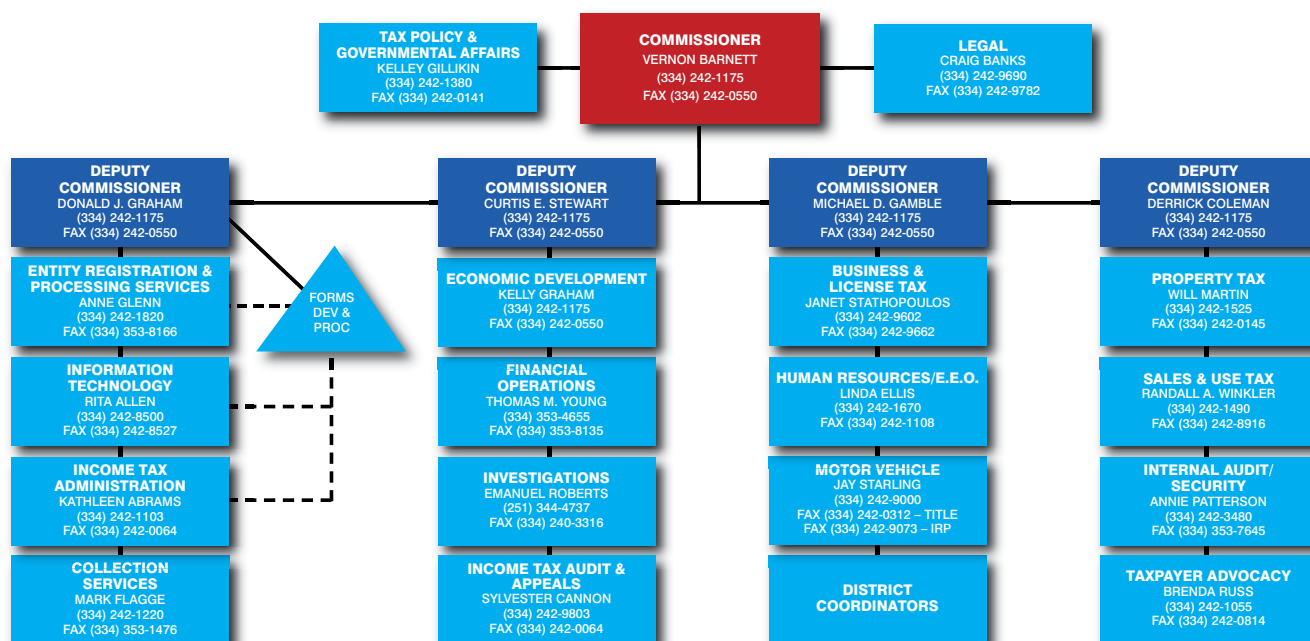
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The Department



[Interactive Version](#)

For more information, click on the boxes above.

As of October 1, 2020

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Taxpayer Support and Adjusting to a New Normal



In March, the nation and the state of Alabama began to experience the impact of the coronavirus (COVID-19) pandemic. As this impact became more widespread and acute, the Alabama Department of Revenue (ALDOR) rose to the challenge of assisting taxpayers and other agencies that have provided support to Alabama citizens during these trying times.

On March 23, Governor Ivey declared a state of emergency in response to COVID-19, which allowed ALDOR to provide tax relief to certain taxpayers. "This morning, I signed a supplemental State of Emergency order to allow the Alabama Department of Revenue to extend state filings until July 15, 2020," said Governor Ivey. "It is imperative we reduce the burden upon Alabamians and get folks back on their feet financially. The safety and wellbeing of Alabamians is the paramount priority as we do everything within our power to mitigate the spread of the coronavirus."

In response to Governor Ivey's declaration, ALDOR acted quickly to postpone the payment and filing of tax returns for the following tax types from April 15 to July 15: Individual Income Tax, Corporate Income Tax, Financial Institution Excise Tax, Business Privilege Tax, and composite payments for pass-

through entities made on behalf of their non-resident members. In addition, relief was provided for state sales and lodgings taxpayers who were unable to timely remit their February, March, and April sales and lodgings tax liabilities. ALDOR also worked with impacted taxpayers to develop workable payment plans that allowed taxpayers to remit outstanding liabilities for February, March, and April, while navigating any other impacts of the coronavirus on their businesses. Motor vehicle registration deadlines were extended for taxpayers who might have been unable to register or renew their motor vehicle registrations or pay property taxes on their motor vehicles during the months of March and April.

In addition to tax relief measures, ALDOR provided creative ways for taxpayers to communicate and interact with the Department in a "socially distanced" manner to help keep the public safe and healthy. Although walk-in traffic at ALDOR's taxpayer service centers across the state was suspended during the pandemic, the Department continued to serve taxpayers through communication by phone and email, as well as ALDOR's 24/7 online service portal – My Alabama Taxes. In addition, ALDOR rolled out new online access and delivery systems to ensure uninterrupted service for taxpayers unable to physically access its operational sites due to social distancing needs. For example, although walk-in traffic ceased, ALDOR implemented an automated, online appointment system to ensure taxpayers could easily schedule appointments for in-person meetings with examiners and others providing assistance at the Department's taxpayer service centers. In a similar vein,

the Office of Taxpayer Advocacy activated for the first time a dedicated email address (taxpayeradvocacy@revenue.alabama.gov) and supporting framework for the electronic submission of requests for taxpayer relief and accompanying documentation. ALDOR's Business and License Tax Division suspended in-person pick-up of tobacco tax stamps but immediately implemented shipping orders for tobacco stamps via FedEx to taxpayers across the state. The result of these and other innovations was uninterrupted service to taxpayers needing assistance with unresolved tax issues across all divisions within the Department.

As the pandemic continues to be part of our daily lives, ALDOR's website is constantly being updated with new information to keep the public abreast of any changes that might impact them. The main page of our website displays a red link to "COVID-19 Updates," which is easily seen by anyone who visits the Department's site. The updates not only include issues that would impact taxpayers, but there are also links to other state agencies and federal websites to provide information to the public regarding the pandemic and related support and assistance initiatives. ALDOR will continue to create innovative ways to communicate and support the citizens regarding tax issues throughout the pandemic and beyond.

Helping others provide a helping hand

Due to the pandemic, many citizens were struggling financially, which impacted both individuals and businesses. In April, ALDOR sent emails to 275,000 business owners of all sizes, providing them information on how to apply for federal Paycheck Protection Program (PPP) loans. The PPP loans - administered by the U.S. Small Business Administration - were designed to provide a direct incentive for small businesses to keep their workers

on the payroll. By sending the notices via email, the Department was able to quickly get the word out to impacted businesses so they could apply for financial assistance from the federal government to help both their business and their employees.

Even with assistance, many individuals were financially impacted by the pandemic and in need of unemployment compensation, and ALDOR again provided assistance. The Alabama Department of Labor (ADOL) received an unprecedented number of requests for unemployment benefits. In order to grant financial assistance, the ADOL must be able to verify several pieces of information for individuals who apply. The Department of Revenue developed a program to assist the ADOL in this verification process. With the permission of the applicant seeking unemployment assistance, ALDOR - using its own records - is now able to verify information needed to quickly and accurately process and approve unemployment compensation claims.

Taxpayer education continues

With the onset of the COVID-19 pandemic, ALDOR found it necessary to cease the in-person new business taxpayer seminars called Business Essentials for State Taxpayers (B.E.S.T.), which were developed in 2016. These free seminars were held quarterly around the state at each of the taxpayer service centers and had become an indispensable resource for new small business taxpayers who needed a better understanding of the tax requirements for businesses in Alabama. The B.E.S.T. seminars offered a brief but comprehensive overview of Alabama's business taxes, the business owner's obligations, the necessary forms and other requirements. The in-person seminars provided an opportunity for taxpayers to ask questions about the various tax requirements and establish relationships with Department specialists in these areas.

Prior to the coronavirus outbreak, the Department was in the process of developing B.E.S.T. Learning Modules. Comprised of 19 video modules, they were organized in four tax areas: Personal Property Tax; Business Licensing; Sales and Use Tax; and Business Income Tax – the same four tax topics covered in the live B.E.S.T. Seminars. Each module contains a description of the information in the video and a list of resources that are covered in each module. These modules were completed and made available to taxpayers in mid-July 2020, allowing new business taxpayers to once again have access to the information they need. Taxpayers can easily access these modules on the Department's B.E.S.T. Resources webpage, or directly through the

Department's YouTube channel.

While these modules have been a great resource for business taxpayers in lieu of the live B.E.S.T. Seminars, ALDOR recognized the training benefits that come with live, in-person instruction and the importance of new businesses having access to the information and resources needed to start, grow and maintain their business in a COVID-19 environment. In response, ALDOR developed virtual B.E.S.T. seminars, or webinars, which provide taxpayers live instruction, but in a virtual format. Like the traditional B.E.S.T. seminars, these webinars are free and available on a regular basis to all business taxpayers who operate businesses in Alabama.

Alabama Department of Revenue B.E.S.T. Webinar Series

To help business owners better understand Alabama tax requirements. We invite business owners to participate in one of our **free** Business Essentials for State Taxpayers (B.E.S.T.) webinars.

Business Personal Property Tax & Business Privilege Licenses

Reservations are required!

To sign up for either or both of these webinars, send an email to ador.training@revenue.alabama.gov and provide the name and email address for each individual attending and the name of the webinar.



The Revive Alabama Small Business Grant Program



In the midst of the coronavirus (COVID-19) pandemic, the Alabama Department of Revenue (ALDOR) was tasked by Governor Ivey to develop, implement, and administer a grant program that distributed in excess of \$96 million in funding to 7,926 Alabama businesses whose operations were disrupted by the pandemic. This much-needed assistance was funded under the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act established the Coronavirus Relief Fund that distributed payments to state, local, and tribal governments navigating the impact of the COVID-19 outbreak. Alabama received approximately \$1.8 billion from the fund. Through Governor Ivey's Revive Alabama Small Business Grant Program, up to \$100 million of the state's CARES Act funding was made available for providing cash grants of up to \$15,000 to reimburse Alabama small businesses for business interruption expenses during the pandemic.

Building on its existing integrated tax system and My Alabama Taxes (MAT) customer service portal, ALDOR was able to

roll out an automated application and review process that allowed this much needed financial assistance to be distributed to qualifying applicants on an expedited basis. The Revive Alabama application portal opened on July 16 and closed at midnight on July 25. Grant distributions began just fifteen days later and were finalized over the following seven weeks.

Applications were submitted through the Department's MAT system, the online portal where taxpayers can file and pay taxes electronically. Use of the MAT system helped minimize concerns about the security of the grant application and distribution process, including verification of the applicant's identity to rule out the possibility of identity theft and that grant funds would be distributed to the applicant's own bank account – and not diverted to third parties. The program was intended to get financial support into the hands of actual Alabama businesses, and these security protocols helped make sure this happened.

Key to the success of the program was

the establishment of the Revive Alabama helpline. Access to the helpline ensured that businesses interested in applying for a grant received prompt, in-person assistance with their questions and other application needs. The helpline was crewed from 7 a.m. - 7 p.m., Monday through Friday, by staff from the Department's Tax Policy and Governmental Affairs division beginning on July 8 - one week before the application portal opened. Opening the helpline early was critical to ensuring that potential applicants could have all the information they needed to file their applications as soon as the portal opened. The dedicated helpline continued to be staffed each business day through the close of the application period, during which time many applicants were assisted step-by-step through the actual application process.

In addition to providing assistance through the Revive Alabama helpline, ALDOR created a dedicated Revive Alabama webpage that taxpayers could access 24/7 for information about eligibility requirements, application procedures, eligible grant expenses, and other FAQs. Eligibility requirements included, but were not limited to, having a permanent and fully operational place of business in Alabama as of March 1, 2020, having no more than 19 full-time equivalent employees as of this same date, and having an annual average of less than \$5 million in gross revenues during the most recent two tax years.



Leveraging Technology to Serve Taxpayers During a Pandemic and Beyond



The Alabama Department of Revenue (ALDOR) has consistently and effectively leveraged technology and human resources to maximize service to taxpayers and the collection of revenues for the state of Alabama. These efforts have led to record revenue collections that have funded and continue to fund essential services provided by both state and local governments. These services have supported our state's citizens in the past and will continue to support them throughout the current crisis and beyond.

Implementation of technology critical to the delivery of these services began in 1997 with ALDOR's initial e-filing program for individual income taxpayers. This innovation was followed by the implementation of the Department's Revenue Integrated Tax System (RITS), which allowed ALDOR to transition from its former, labor-intensive tax administration system to what is a fully automated, integrated tax administration system that has been implemented across

the Department. Migration to this platform enabled the electronic capture, storage, access, and sorting of collections and return information for almost every tax type administered by ALDOR. In February of 2020, RITS storage capacity was further upgraded to provide users, technicians, and programmers even faster and more nuanced access to this data, facilitating further upgrades to the system – without disruptions to services – and more targeted, effective approaches to tax administration.

Pursuant to Governor Ivey's emergency order in response to the COVID-19 pandemic, ALDOR implemented its plan to ensure that its essential functions could continue, while working to ensure the well-being of its employees and help to curb the spread of the coronavirus. Within days of the implementation of social distancing requirements, ALDOR was able to equip and deploy hundreds of its personnel to work remotely to ensure that during the early days of the pandemic and related

emergency orders our employees could continue to provide essential services to taxpayers, local governments and the like while adhering to social distancing requirements. Because of the previous and ongoing investments in technology and its tax administration platforms, ALDOR was not only able to quickly transition to a new working environment, but was also able to ensure its employees remained efficient and effective in the administration of state taxes.

Even with employees working remotely during this critical time, either full-time or part-time as part of rotating skeleton crews, ALDOR still managed to increase efficiency in several categories in Fiscal Year 2020. Through the dedicated work of our professional, experienced workforce, in conjunction with technical innovations, ALDOR saw record revenue collections in recent years, which in Fiscal Year 2020 reached an all-time high of \$12.2 billion. The processing and issuance of much needed taxpayer refunds continued without delay, resulting in the issuance at the close of the fiscal year of over 1.1 million refunds totaling just over \$777 million. Additionally, the availability of effective resources has allowed ALDOR to strategically focus its audit activities to identify and address – in a fair and consistent manner – broad non-compliance. In the Income Tax and Audit Appeals Division alone, this has resulted in the review of 5,800 audit leads during Fiscal Year 2020 with potential billings of \$131 million. Additionally, the Sales and Use Tax Division saw a 25% increase in amended return processing for state and local sales tax returns compared to Fiscal Year 2019.

Other innovative programs and processes may reach or serve taxpayers on a smaller scale or in a less public-facing way by enhancing services, efficiency and cost effectiveness. These innovations have been implemented throughout ALDOR

in both tax administration divisions and administrative support divisions. Examples include ALDOR's establishment of an online payment plan system for taxpayers with liabilities in collections. The ability of a self-service payment plan gives these taxpayers the ability to start repayment sooner thereby reducing the amount of interest paid over time, all while reducing the Department's time spent on phone calls and review of requests. Additionally, ALDOR now provides the electronic submission and processing of tax abatement requests and has fully automated the Office of Taxpayer Advocacy's case management system. This paperless system provides prompt resolutions for taxpayers.

Despite the challenges brought by the pandemic, ALDOR has been able to leverage its technological resources to implement innovative ways to continue serving the citizens of this state and to provide new and improved access for taxpayers during this critical time. While driven by the current health crisis, going forward these innovations will allow ALDOR to better serve taxpayers and serve as a springboard for even more innovative approaches toward fulfilling this mission.

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



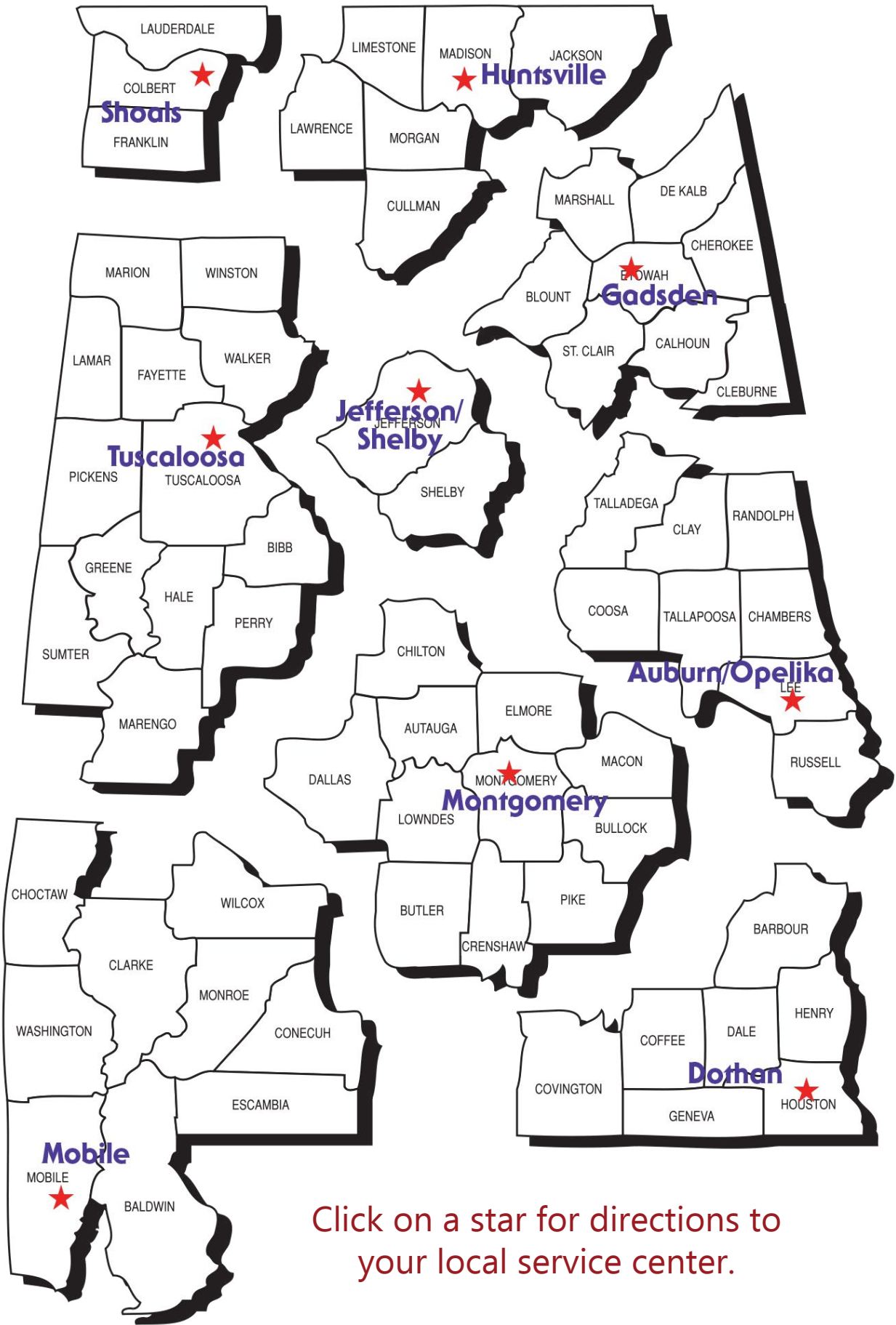
MONTGOMERY
2545 Taylor Rd.
Montgomery, AL 36117
Phone (334) 242-2677



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



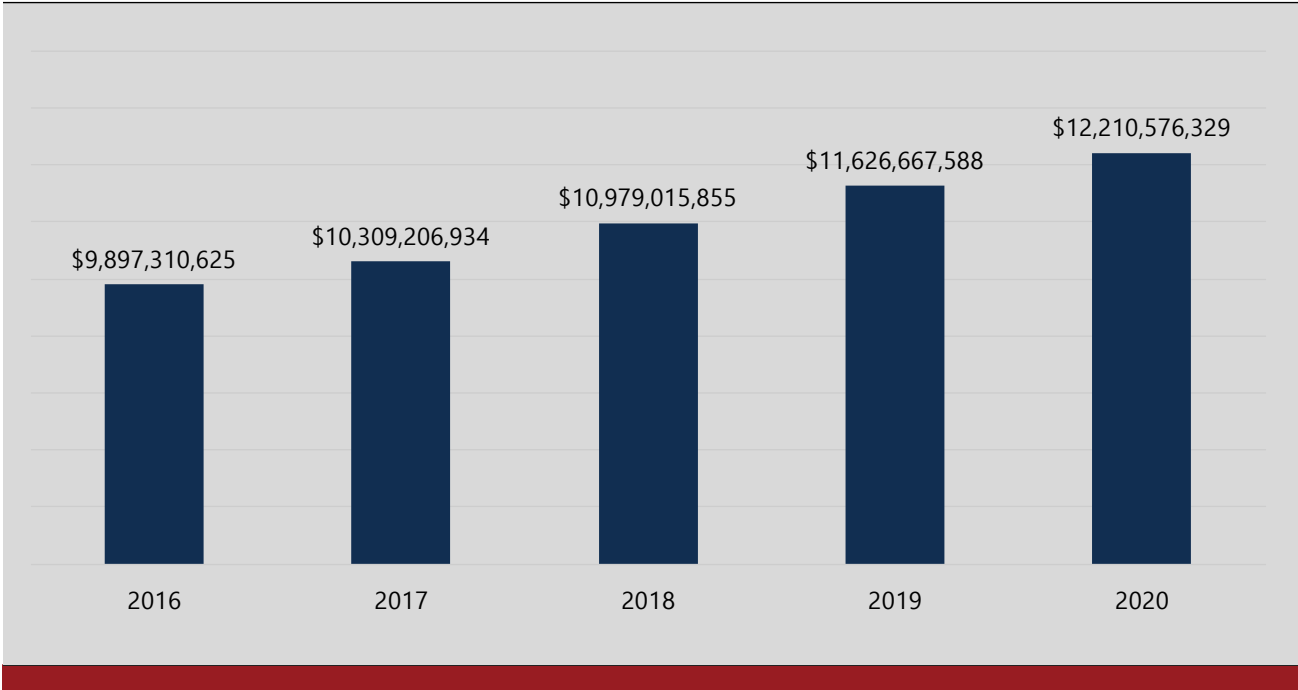
TUSCALOOSA
1434 22nd Ave.
Tuscaloosa, AL 35401
Phone (205) 759-2571



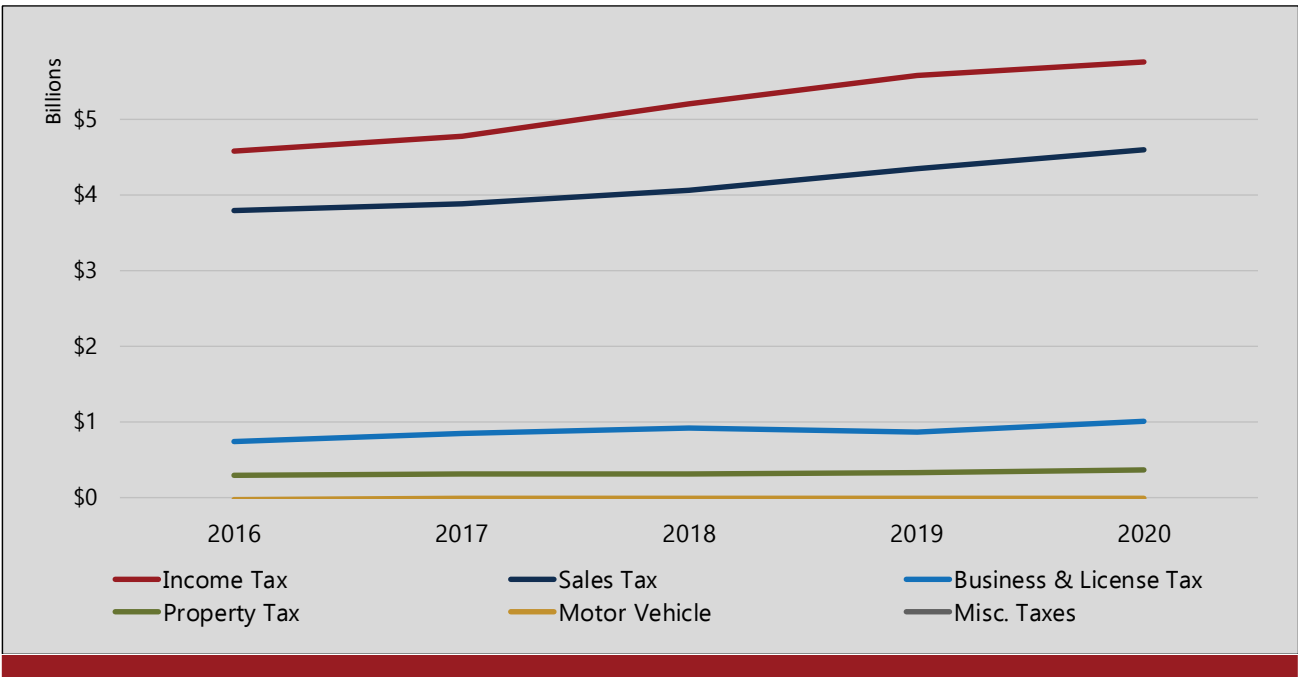
Click on a star for directions to your local service center.

Revenue Gross Collections

FY 2016-2020 Collection Trends



Tax Division Collection Trends

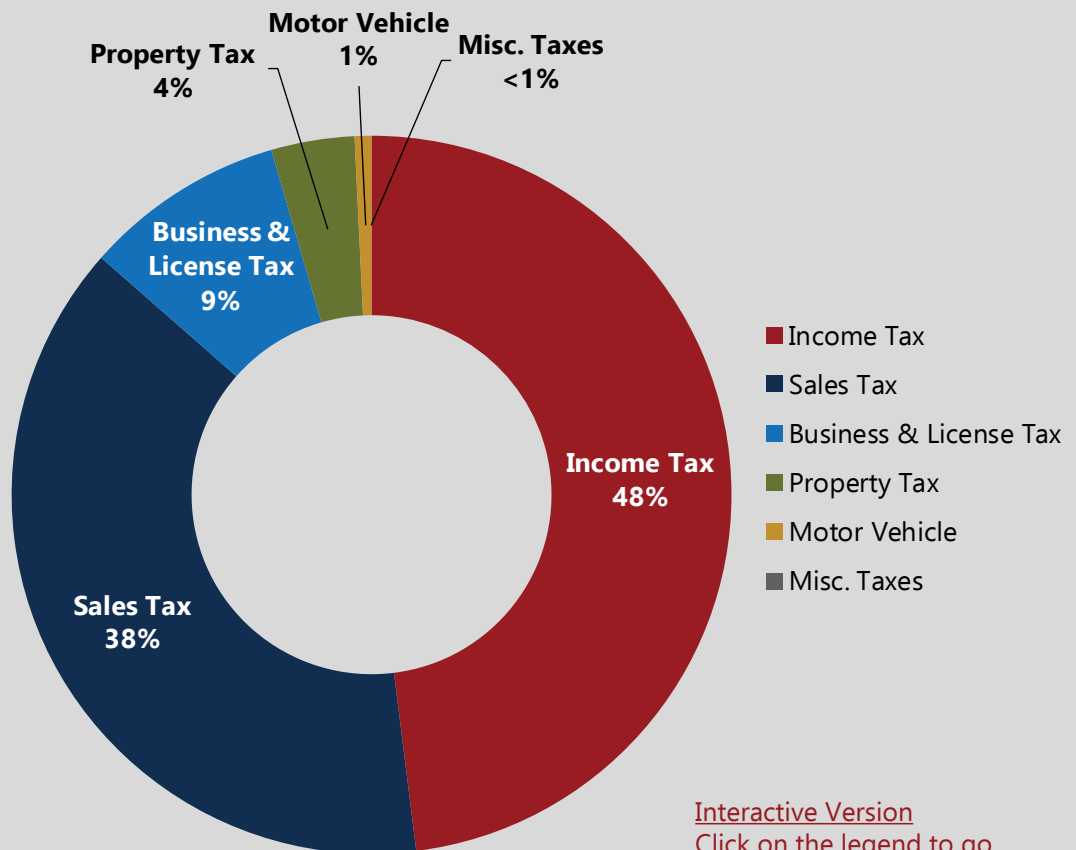


Revenue Tax Highlights

Year-End Collections Top \$12 Billion

- The Alabama Department of Revenue closed out its 2020 fiscal year with record collections totaling \$12,210,576,329 - marking another milestone in the Department's collection history.
- \$11.2 billion of the \$12.2 billion was collected through electronic means.
- Delinquent tax collections also hit a record collection mark of over \$131 million.

FY 2020 Collections by Division



[Interactive Version](#)
Click on the legend to go directly to the division's section.

Revenue Abstract

Fiscal Year 2020 (Oct. 1, 2019 - Sept. 30, 2020¹)

Title of Tax	FYTD 2019-20	FYTD 2018-19	% Change
Bulk Storage Withdrawal Fee	\$36,576,572.64	\$38,917,048.33	(6.01)
Business Privilege Tax	\$172,126,748.98	\$160,441,186.36	7.28
CMRS Wireless 911 Service Charge	\$26,174,665.70	\$24,434,850.62	7.12
Coal Severance (\$.135/Ton)	\$1,511,567.46	\$1,930,398.84	(21.70)
Coal Severance (\$.20/Ton)	\$2,225,535.70	\$2,824,864.11	(21.22)
Coal Severance (Additional)	\$313.92	\$255,535.57	(99.88)
Contractors' Gross Receipts	\$42,854,149.49	\$48,832,407.64	(12.24)
Deeds and Assignments	\$5,669,995.56	\$6,439,092.13	(11.94)
Dry Cleaning Registration Fee	\$187,830.66	\$223,105.64	(15.81)
Estate and Inheritance	\$10,493.00	\$0.00	100.00
Financial Institution Excise	\$150,228,045.59	\$101,382,706.66	48.18
Forest Products Severance	\$5,719,838.04	\$5,722,635.11	(0.05)
Freight Line R.R. Equipment	\$5,120,695.03	\$4,726,755.30	8.33
Gasoline	\$570,979,915.86	\$444,789,298.20	28.37
Gasoline (Aviation & Jet Fuel)	\$1,879,951.34	\$2,491,878.95	(24.56)
Hazardous Waste	\$922,348.27	\$1,122,357.75	(17.82)
Hospital Assessment Fee	\$300,198,524.40	\$275,879,944.93	8.81
Hydro-Electric KWH	\$1,210,266.89	\$955,861.24	26.62
IFTA License Tax	\$12,521,142.00	\$9,062,256.48	38.17
Income Tax-Corporate	\$604,044,219.29	\$582,912,505.33	3.63
Income Tax-Individual	\$4,936,593,351.82	\$4,842,589,360.66	1.94
IRP Registration Fees	\$54,410,062.14	\$56,862,231.32	(4.31)
Lodgings	\$69,299,087.66	\$81,511,675.87	(14.98)
Medicaid Nursing Facility	\$112,718,594.16	\$112,175,328.94	0.48
Medicaid Pharm. Services	\$8,694,573.79	\$8,692,067.61	0.03
Miscellaneous Tags	\$225,302.21	\$237,351.19	(5.08)
Miscellaneous Taxes ²	\$453,240.06	\$421,328.44	7.57
Mobile Telecom Tax	\$26,747,621.65	\$33,103,462.03	(19.20)
Motor Fuels (Compressed/Liquified Gas)	\$300,718.01	\$286,447.41	4.98
Motor Fuels (Diesel)	\$202,130,280.08	\$158,581,270.74	27.46
Motor Registration Reinstatement fees	\$1,366,436.27	\$5,694,946.99	(76.01)

Revenue Abstract

Fiscal Year 2020 (Oct. 1, 2019 - Sept. 30, 2020¹)

FYTD Refunds 2019-20	FYTD Refunds 2018-19	% Change	FYTD Net 2019-20	FYTD Net 2018-19	% Change
\$329,969.21	\$192,601.95	71.32	\$36,246,603.43	\$38,724,446.38	(6.40)
\$22,922,079.48	\$24,256,556.06	(5.50)	\$149,204,669.50	\$136,184,630.30	9.56
\$100.26	\$53.79	86.39	\$26,174,565.44	\$24,434,796.83	7.12
\$0.00	\$0.00		\$1,511,567.46	\$1,930,398.84	(21.70)
\$0.00	\$0.00		\$2,225,535.70	\$2,824,864.11	(21.22)
\$0.00	\$0.00		\$313.92	\$255,535.57	(99.88)
\$144,516.18	\$0.00	100.00	\$42,709,633.31	\$48,832,407.64	(12.54)
\$384,766.27	\$728,754.53	(47.20)	\$5,285,229.29	\$5,710,337.60	(7.44)
\$0.00	\$15,349.70	(100.00)	\$187,830.66	\$207,755.94	(9.59)
\$0.00	\$0.00		\$10,493.00	\$0.00	100.00
\$15,023,390.13	\$19,049,025.42	(21.13)	\$135,204,655.46	\$82,333,681.24	64.22
\$47,965.63	\$17,310.47		\$5,671,872.41	\$5,705,324.64	(0.59)
\$311,366.17	\$1,440.47		\$4,809,328.86	\$4,725,314.83	1.78
\$8,204,918.87	\$6,809,151.43	20.50	\$562,774,996.99	\$437,980,146.77	28.49
\$338,699.23	\$214,915.21	57.60	\$1,541,252.11	\$2,276,963.74	(32.31)
\$0.00	\$0.00		\$922,348.27	\$1,122,357.75	(17.82)
\$8,577.98	\$291,468.91	(97.06)	\$300,189,946.42	\$275,588,476.02	8.93
\$0.00	\$0.00		\$1,210,266.89	\$955,861.24	26.62
\$0.00	\$0.00		\$12,521,142.00	\$9,062,256.48	38.17
\$114,908,360.71	\$127,917,353.62	(10.17)	\$489,135,858.58	\$454,995,151.71	7.50
\$662,541,121.30	\$647,745,701.72	2.28	\$4,274,052,230.52	\$4,194,843,658.94	1.89
\$0.00	\$0.00		\$54,410,062.14	\$56,862,231.32	(4.31)
\$43,860.60	\$31,136.78	40.86	\$69,255,227.06	\$81,480,539.09	(15.00)
\$23,273.04	\$0.00	100.00	\$112,695,321.12	\$112,175,328.94	0.46
\$49,216.30	\$140,752.96	(65.03)	\$8,645,357.49	\$8,551,314.65	1.10
\$197.75	\$121.25	63.09	\$225,104.46	\$237,229.94	(5.11)
\$0.00	\$0.00		\$453,240.06	\$421,328.44	7.57
\$6,127.00	\$0.00	100.00	\$26,741,494.65	\$33,103,462.03	(19.22)
\$0.00	\$0.00		\$300,718.01	\$286,447.41	4.98
\$11,250,474.84	\$7,596,083.31	48.11	\$190,879,805.24	\$150,985,187.43	26.42
\$1,028.50	\$12,104.00	(91.50)	\$1,365,407.77	\$5,682,842.99	(75.97)

Revenue Abstract Continued

Fiscal Year 2020 (Oct. 1, 2019 - Sept. 30, 2020¹)

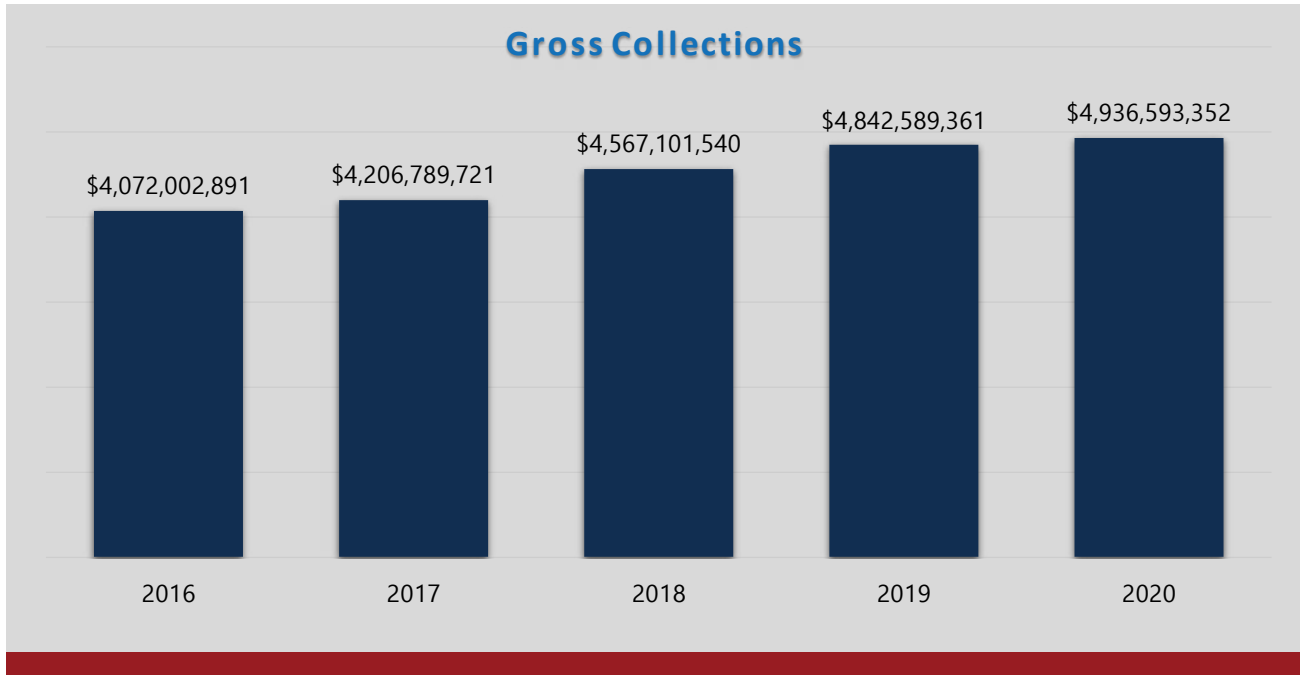
Title of Tax	FYTD 2019-20	FYTD 2018-19	% Change
Motor Vehicle Title Fees	\$21,650,826.07	\$22,601,861.85	(4.21)
Motor Vehicle Salvage Inspection Fees	\$1,476,985.00	\$1,404,436.00	5.17
Oil & Gas Privilege (8%)	\$17,270,390.77	\$30,793,793.12	(43.92)
Oil & Gas Production (2%)	\$6,675,573.29	\$10,223,603.26	(34.70)
Oil Lubricating	\$1,616,342.69	\$1,996,458.60	(19.04)
Oil Wholesale License	\$8,301,712.97	\$8,995,084.70	(7.71)
Pari-Mutuel Pool	\$2,203,928.40	\$1,297,971.94	69.80
Petroleum Commodities Inspection Fee	\$58,084,773.82	\$62,041,180.40	(6.38)
Property Tax ³	\$445,584,079.15	\$422,321,716.34	5.51
Rental or Leasing	\$83,977,284.37	\$82,902,213.25	1.30
Sales	\$2,530,783,840.48	\$2,478,017,124.63	2.13
Scrap Tire Environmental Fee	\$4,345,825.09	\$4,361,233.21	(0.35)
Simplified Sellers Use Tax	\$386,301,351.27	\$203,303,334.75	90.01
Solid Waste Disposal Fee	\$8,030,572.37	\$7,608,437.50	5.55
Store Licenses	\$558,212.46	\$579,891.26	(3.74)
Tobacco Cigarette Tax	\$162,248,926.14	\$163,604,868.72	(0.83)
Tobacco OTP Tax	\$11,378,924.46	\$10,688,054.43	6.46
TVA Electric	\$87,336,580.85	\$85,937,891.34	1.63
Use	\$449,367,869.73	\$434,821,599.27	3.35
Utility Gross Receipts	\$409,992,779.73	\$417,571,969.96	(1.82)
Utility License (2.2%)	\$160,287,462.52	\$162,094,703.52	(1.11)
Total	\$12,210,576,329.30	\$11,626,667,588.44	5.02%
¹ The abstract reflects funds certified to the State Treasurer for the Fiscal Year 2020. 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 Fiscal Year 2020.			
² Miscellaneous taxes collected includes: Auto Dismantler License, Auto Reconditioner & Rebuilder License, Illegal Drugs, Motor Carrier Mileage.			
³ Property Tax as reported to the Comptroller. Refunds made by local jurisdictions are not reported.			

Revenue Abstract Continued

Fiscal Year 2020 (Oct. 1, 2019 - Sept. 30, 2020¹)

FYTD Refunds 2019-20	FYTD Refunds 2018-19	% Change	FYTD Net 2019-20	FYTD Net 2018-19	% Change
\$3,500.00	\$798.00		\$21,647,326.07	\$22,601,063.85	(4.22)
\$0.00	\$75.00	(100.00)	\$1,476,985.00	\$1,404,361.00	5.17
\$50,200.62	\$0.00	100.00	\$17,220,190.15	\$30,793,793.12	(44.08)
\$13,578.15	\$0.00	100.00	\$6,661,995.14	\$10,223,603.26	(34.84)
\$20,924.57	\$4,155.86		\$1,595,418.12	\$1,992,302.74	(19.92)
\$365,556.29	\$104,282.51		\$7,936,156.68	\$8,890,802.19	(10.74)
\$0.00	\$0.00		\$2,203,928.40	\$1,297,971.94	69.80
\$42,192.73	\$103,665.59	(59.30)	\$58,042,581.09	\$61,937,514.81	(6.29)
\$0.00	\$0.00		\$445,584,079.15	\$422,321,716.34	5.51
\$172,615.17	\$438,956.01	(60.68)	\$83,804,669.20	\$82,463,257.24	1.63
\$3,224,472.21	\$5,529,042.48	(41.68)	\$2,527,559,368.27	\$2,472,488,082.15	2.23
\$1,222.63	\$2,835.86	(56.89)	\$4,344,602.46	\$4,358,397.35	(0.32)
\$3,028,635.10	\$8,323.08		\$383,272,716.17	\$203,295,011.67	88.53
\$0.00	\$0.00		\$8,030,572.37	\$7,608,437.50	5.55
\$58.06	\$0.00	100.00	\$558,154.40	\$579,891.26	(3.75)
\$571,779.43	\$550,247.88	3.91	\$161,677,146.71	\$163,054,620.84	(0.84)
\$2,170.99	\$80,971.40	(97.32)	\$11,376,753.47	\$10,607,083.03	7.26
\$0.00	\$0.00		\$87,336,580.85	\$85,937,891.34	1.63
\$8,997,213.61	\$23,940,955.96	(62.42)	\$440,370,656.12	\$410,880,643.31	7.18
\$7,074,379.04	\$1,347,687.22		\$402,918,400.69	\$416,224,282.74	(3.20)
\$0.00	\$0.00		\$160,287,462.52	\$162,094,703.52	(1.11)
\$860,108,508.05	\$867,131,878.43	(0.81%)	\$11,350,467,821.25	\$10,759,535,710.01	5.49%

Individual Income Tax



Corporate Income Tax



Individual & Corporate Tax Facts

Income Tax Administration Division

Return Processing and Review Activities

- For Fiscal Year 2020, the Individual Tax Section processed 3,097,630 returns and adjusted 90,523 returns, resulting in additional revenues of \$107,815,239.
- Our Individual Non-filer program identified 160,785 non-filers, resulting in additional revenues of \$88,216,031. This program resulted in the entry of 99,467 preliminary assessments totaling \$109,240,167, and 252,209 final assessments totaling \$139,068,928.
- Individual Tax Section collections, less refunds, totaled \$4,271,052,231.
- For Fiscal Year 2020, the Business Tax Section processed 464,116 returns and adjusted 92,653 returns, resulting in additional revenues of \$103,793,207.
- Our Business Tax Section entered 54,541 preliminary assessments totaling \$39,450,809 and 41,808 final assessments totaling \$22,106,352.
- Business Tax Section collections, less refunds, totaled \$773,545,184.

Income Tax Audit & Appeals Division

Field Audit and Assessment Activities

- For Fiscal Year 2020, 5,877 field audits were completed, totaling \$147,568,139 in audit production. The division entered 7,568 preliminary assessments totaling \$79,272,229 and 7,391 final assessments totaling \$23,800,314.
- Field Audit and Assessment collections totaled \$29,000,121, with additional audit assessments collected through the Treasury Offset Program of \$2,412,907.

Income Tax Collections

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Individual Paid on Estimates	\$286,870,898	\$284,541,328	\$356,139,603	\$314,470,494	\$314,404,656
Withholding	\$3,182,290,680	\$3,314,080,975	\$3,558,309,712	\$3,749,212,731	\$3,847,281,006
Pass-Through	\$157,336,379	\$160,842,548	\$176,413,199	\$179,122,609	\$164,970,362
Collected as Additional Tax Due	\$445,504,935	\$447,324,870	\$476,239,026	\$599,783,527	\$609,937,327
Total Individual	\$4,072,002,891	\$4,206,789,721	\$4,567,101,540	\$4,842,589,361	\$4,936,593,352
Total Corporate	\$416,975,401	\$459,875,408	\$504,853,842	\$582,912,505	\$604,044,219
Total Income Tax Gross Collections	\$4,488,978,292	\$4,666,665,128	\$5,071,955,382	\$5,425,501,866	\$5,540,637,571

Income Tax Refunds

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Number of Individual Refunds	1,119,943	1,099,800	1,178,888	1,133,483	1,155,558
Individual Refunds	\$579,098,369	\$582,246,928	\$654,301,778	\$647,745,702	\$662,541,121
Number of Corporate Refunds	3,541	2,444	3,625	5,170	3,579
Corporate Refunds	\$84,470,852	\$78,154,605	\$118,555,759	\$127,917,354	\$114,908,361
Total Number of Refunds	1,123,484	1,102,244	1,182,513	1,138,653	1,159,137
Total Amount of Refunds	\$663,569,221	\$660,401,533	\$772,857,537	\$775,663,055	\$777,449,482

Individual Income Tax Return Data

Individual Returns Filed	2,139,463
Number Filed Electronically (E40 and 40NR)	1,877,239
Number of Joint	789,859
Number with Paid Preparer Signature	1,193,337
Number of Returns Itemizing Deductions	1,285,918
Total Alabama Tax Liability Shown on Returns	\$3,964,783,605
Number of Returns with Tax Due at Time of Filing	633,276
Amount of Tax Due	\$404,724,322
Number of Returns Showing Overpayments	1,270,793
Amount of Overpayments	\$641,646,287
Number of Zero Balance Returns	214,713

Other Entity Tax Return Data

	Paper	E-Filed	Total
Corporate Income Tax (20C/20CC)	26,802	11,711	38,513
S Corporation (20S)	8,677	59,875	68,552
Partnership/LLC (65)	11,158	55,675	66,833
Composite (PTEC)	5,112	15,920	21,032
Fiduciary (41)	6,757	21,236	27,993
Business Privilege Tax (PPT/CPT/BPT-IN)	81,128	159,169	240,297
Financial Institution Excise Tax (ET-1/ET-1C/ET-8)	715	58	773
Total	170,827	314,903	485,730

Consumer Use Tax Collections¹

Reported on Alabama Income Tax Returns (40/40A)

Tax Year	# Reporting Use Tax	Use Tax Collected
2015	39,075	\$1,920,316
2016	34,228	\$1,650,181
2017	24,830	\$1,062,206
2018	19,946	\$ 851,590
2019 ²	12,236	\$ 517,025

¹ As a convenience to the taxpayer, ADOR provides a reporting mechanism on the Individual Income Tax Return for the taxpayer to report consumer use tax on items bought on which the out-of-state seller did not collect sales tax. this table only denotes state tax collections and does not include local tax collections.

² As of November 12, 2020

Voluntary Checkoff Contributions

FY 2019 Contributions		
Organization	Number Of Donors	Total Contributions
Alabama Aging Program	969	\$14,040
Alabama Arts Development Fund	742	\$9,268
Alabama Nongame Wildlife Program	895	\$13,022
Child Abuse Trust Fund	1,680	\$26,093
Alabama Veterans' Program	1,400	\$24,803
Alabama State Veterans Cemetery- Spanish Fort	572	\$6,000
Foster Care Trust Fund	1,027	\$16,431
Mental Health Consumers of Alabama	1,282	\$19,745
Breast and Cervical Cancer Research Program	1,006	\$15,896
University of South Alabama Mitchell Cancer Institute Fund	1,182	\$16,011
Alabama Military Support Foundation	696	\$8,415
Alabama Veterinary Medical Foundation Spay/Neuter Program	724	\$9,975
Alabama State Historic Preservation Fund	523	\$4,716
Alabama Firefighters Annuity and Benefit Fund	662	\$9,440
Victims of Violence Assistance	756	\$8,368
Alabama Association of Rescue Squads	487	\$3,980
Archives Services Fund	3	\$15
USS Alabama Battleship Commission	538	\$5,985
Children First Trust Fund	816	\$9,177
Total	15,960	\$221,380

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.

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 State Veterans Cemetery at Spanish Fort Foundation, Inc.

Promotes the mission of the cemetery and supports other veteran organizations, activities, and programs which promote the welfare of veterans and commemorate the honorable service provided by veterans.

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.)

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.)

University of South Alabama Mitchell Cancer Institute Fund

Provides assistance for cancer prevention, diagnosis, treatment, research, discovery and development programs. (Available tax year 2006.)

Alabama 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 U.S. 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.)

Fiscal Year 2019 Political Contributions

	Contributions	Amount
Republican	11,298	\$15,915
Democratic	8,086	\$9,917
Total	19,384	\$25,832

Note: Taxpayers filing Alabama individual income tax returns during Fiscal Year 2019 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.

Business Privilege Tax

Alabama's Business Privilege Tax (BPT) is an annual tax paid by corporations and limited liability entities (including disregarded entities) for the privilege of conducting business in Alabama.

The tax base is the taxpayer's net worth apportioned to Alabama. The initial tax accrues on the date an entity is organized in Alabama, qualifies to do business in Alabama, or starts doing business in Alabama. The initial tax payment, along with the corresponding return, is due two and a half months from that date. Thereafter, the tax accrues annually as of the first day of the taxpayer's taxable year and the annual return and payment are due at the same time as the taxpayer's Federal Income Tax return. An automatic extension is given for the filing of the return, but all tax is due on the original due date.

The tax rate for BPT is graduated based on the entity's federal taxable income apportioned to Alabama. The rates range from \$.25 to \$1.75 for each \$1,000 of net worth in Alabama. The minimum tax is \$100. The maximum BPT for most entities is \$15,000. Financial institutions, financial institution groups, and insurance companies are subject to a maximum tax of \$3,000,000.

An entity organized or existing under the laws of Alabama must dissolve or withdraw in order to cease their BPT filing obligation.

Business Privilege Tax Collections and Refunds

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
BPT Collections	\$141,563,458	\$150,279,766	\$151,698,950	\$160,441,186	\$172,126,749
BPT Refunds	\$19,341,690	\$16,710,296	\$18,828,366	\$24,256,556	\$22,922,079
Net Collections	\$122,221,767	\$133,569,470	\$132,870,584	\$136,184,630	\$149,204,670

Certificates of Compliance

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Certificates of Compliance Issued	11,308	12,288	12,739	13,461	14,878
Certificates of Non-Compliance Issued	5,073	5,050	6,144	6,007	5,625

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.

Financial Institution Excise Tax

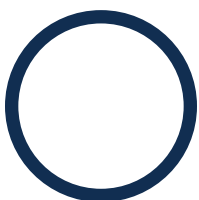
Alabama’s Financial Institution Excise Tax (FIET) is a type of income tax paid by banks, banking associations, building and loan associations, trust companies, credit card companies, and similar banking industries conducting business in Alabama. Prior to the enactment of Act 2019-284, the proceeds of this tax were distributed to the State General Fund, and to counties and municipalities in which financial institutions had physical operations. Under this distribution formula, the emergence and growth of the online banking and financial institution industry has resulted in the slowed growth or steady declines in the amount of distributions to many localities during recent years.

Act 2019-284, known as the Financial Institution Excise Tax Reform Act of 2019, revised the FIET statutes to provide clarity, simplicity, and administrative ease. The act implemented an estimated payment system for taxpayers, which in turn allowed for quarterly distributions to the counties, municipalities, and the General Fund. In addition, the act created more consistency between the Alabama FIET and the Alabama corporate income tax laws. The act was effective for tax years beginning after December 31, 2019, except for changes to the distribution method, which were effective for the 2019 distributions.

The new quarterly distribution system was also made possible by a simplification of the formula for distributions to State General Fund, counties, and municipalities, which now is as follows: State General Fund 50%; Alabama municipalities 33.3%; and Alabama counties 16.7%. In addition to its simplicity, the updated distribution formula allowed localities to share in revenues generated from the online financial institution industry.

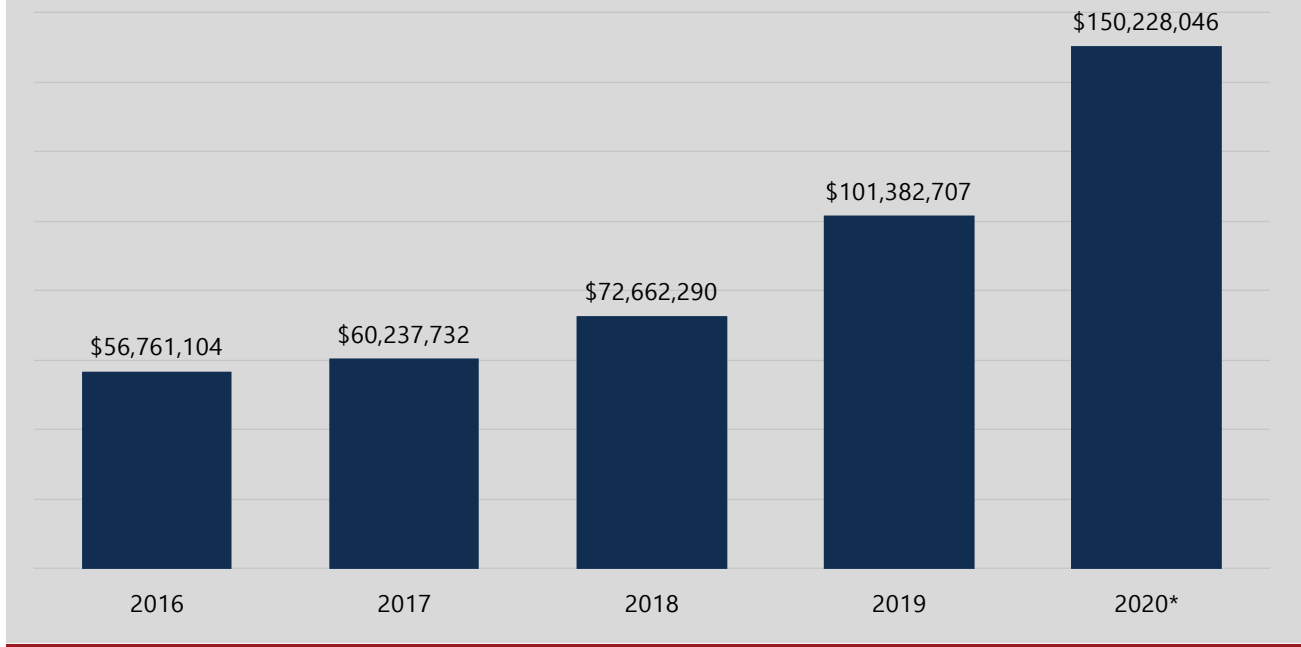
FIET Net Distributions

	2016	2017	2018	2019	2020
State General Fund	\$22,246,274	\$27,633,823	\$30,925,467	\$39,686,474	\$35,261,905
Cities	\$13,910,696	\$15,194,988	\$16,144,415	\$27,502,855	\$25,790,487
Counties	\$7,147,597	\$7,820,517	\$8,192,912	\$13,805,851	\$12,954,622
Total	\$43,304,568	\$50,649,328	\$55,262,794	\$80,995,180	\$74,007,014



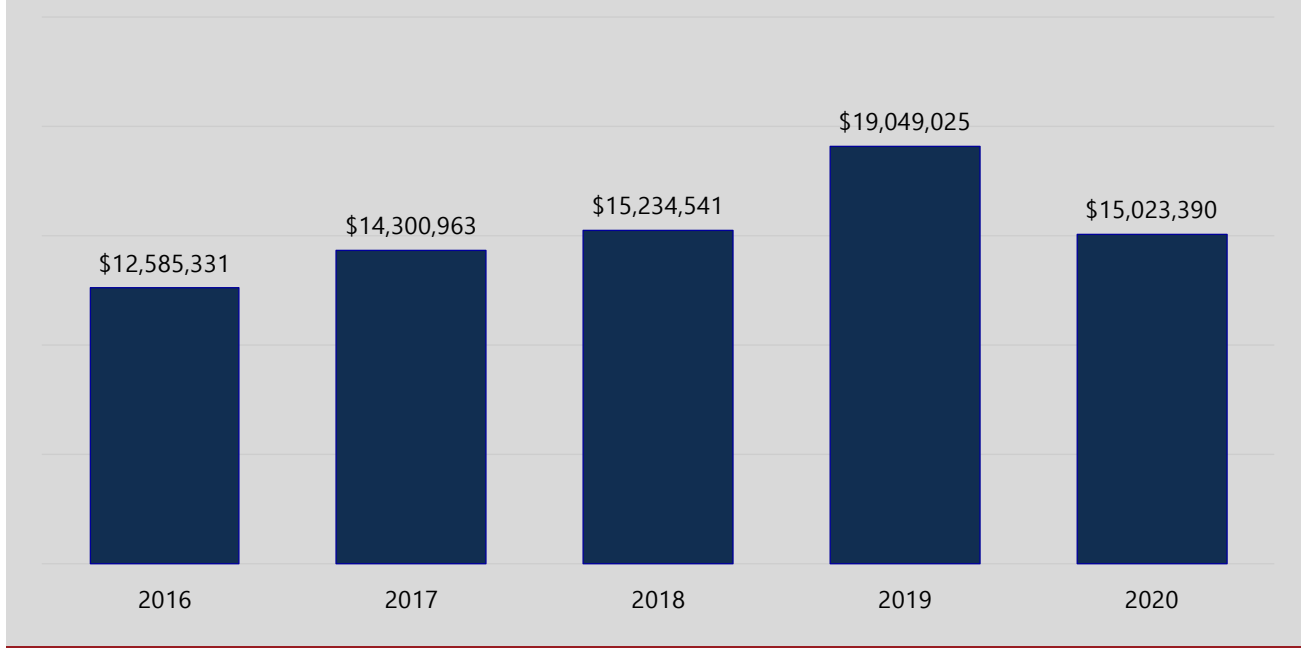
Find out more about this division

Financial Institution Excise Tax Gross Collections

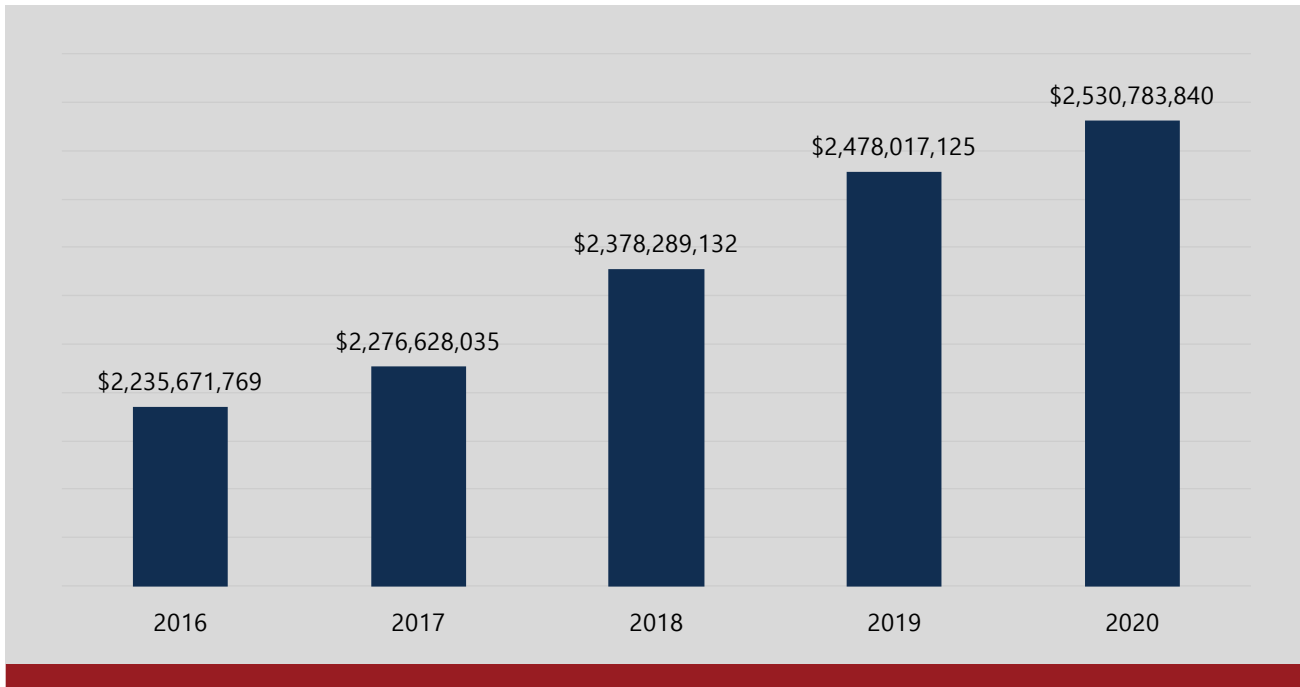


*The increase in FY 2020 collections is substantially attributable to the implementation of estimated payments in accordance with the Financial Institution Excise Tax Reform Act (Act 2019-284).

Financial Institution Excise Tax Refunds



Sales Tax Gross Collections



Use Tax Gross Collections



Sales & Use Tax Facts

Tax Administration

- The Sales and Use Tax Division collects 197 local sales, use, rental, and lodgings taxes for 160 localities.
- As of September 30, 2020, there were 3,390 active participants in the Simplified Sellers Use Tax (SSUT) Program.

Field Operations

- During Fiscal Year 2020, the Sales and Use Tax Division conducted 1,622 audits.
- Audit collections, refund reductions, delinquent returns/payments, license amounts, and assessments totaled \$3,458,588.

Assessments

- During Fiscal Year 2020, the division entered 23,153 preliminary assessments totaling \$52,944,068 and 14,226 final assessments totaling \$40,857,952.
- The division collected \$4,449,246 in payments for both preliminary and final assessments during Fiscal Year 2020.

ONE SPOT

- There were 4,916,304 returns filed through ONE SPOT totaling \$2,390,838,651.

WRAP Update*

- 153 audits were completed. Related assessments totaled \$6,477,542.
- WRAP audit collections totaled \$1,837,863.

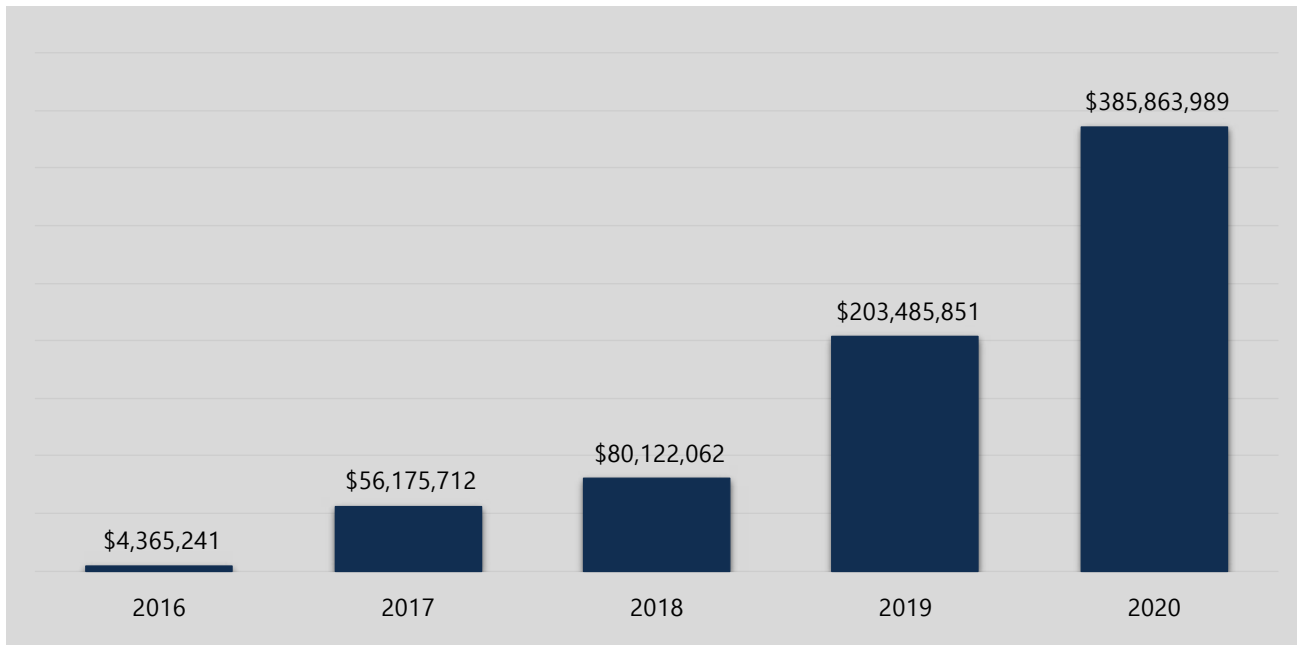
*These amounts represent state tax only.

Mobile Telecommunications Service Tax

- During the Fiscal Year 2020, \$26,352,017 was collected for monthly charges from the furnishing of mobile telecommunications service and mobile radio communication services.

Simplified Sellers Use Tax Program

Collections by Fiscal Year



Note: Fiscal Year 2020 was the first full fiscal year in which all major marketplaces were participating in the SSUT program. Collections by these marketplaces accounted for 66% (or approximately \$256 million) of SSUT collections during this fiscal year.

Simplified Sellers Use Tax Distributions

	FY 2017	FY 2018	FY 2019	FY 2020
Education Fund	\$6,545,297	\$10,027,849	\$23,292,598	\$47,887,501
General Fund	\$19,635,891	\$30,083,546	\$69,877,794	\$143,622,502
Municipalities	\$13,090,594	\$20,055,697	\$53,295,533	\$114,930,002
Counties	\$13,090,594	\$20,055,697	\$39,874,859	\$76,620,001
Total	\$52,362,376	\$80,222,789	\$186,340,784	\$383,060,006

For locality disbursements go to [MAT](#) and click on ONE SPOT / SSUT under the Other Links section.

Marketplace Facilitators

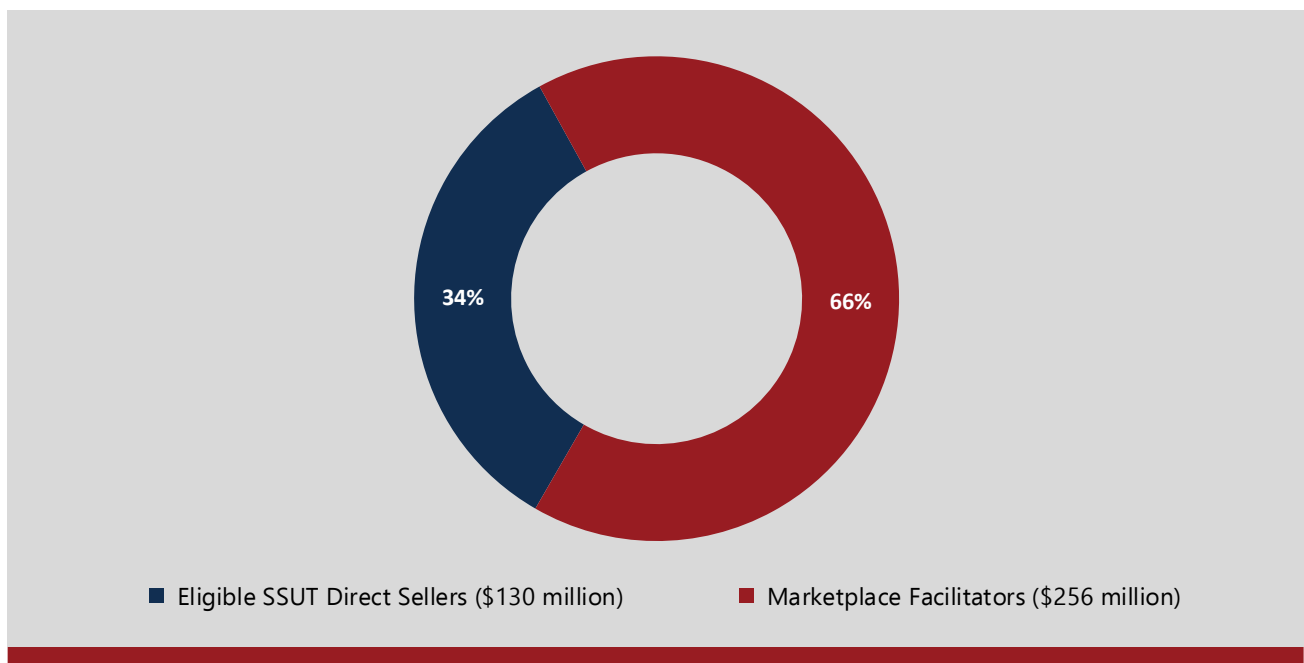
Legislation Related to Marketplace Facilitators

Previous legislative initiatives championed by the Department have contributed to filling the revenue gap from uncollected taxes on online sales. These efforts culminated in 2018 with the State's marketplace facilitator law. FY 2020 – the first full fiscal year with all major marketplaces collecting Simplified Sellers Use Tax (SSUT) on these sales – saw substantial year-over-year growth in collection of tax on online sales with record SSUT collections of approximately \$386 million, compared to \$203 million in FY 2019.

Act 2018-110

Beginning January 1, 2019, every marketplace facilitator having over \$250,000 in annual retail sales in Alabama is required to collect and remit simplified sellers use tax on retail sales made through their marketplace platform by or on behalf of a seller that is not a related party, or to annually report such retail sales to the Department and provide customer notifications that such sales may be subject to state and local use tax.

Collection Percentages for Fiscal Year 2020



County Sales, Use and Lodgings Taxes Collected by the State

County	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Autauga*	--	\$3,138	\$23,549	\$1,013	\$18,361
Baldwin*	\$53,481	\$71,518	\$120,194	\$108,910	\$151,518
Baldwin Co. District Lodgings	\$9,147,886	\$9,763,685	\$10,341,880	\$11,615,474	\$11,387,831
Barbour*	--	\$3,286	\$333	\$92	\$10,171
Bibb*	--	\$132	\$394	\$2,562	\$8,076
Blount*	\$707	\$329	\$4,179	\$1,858	\$20,933
Bullock*	\$1,095,891	\$1,124,464	\$1,200,611	\$1,363,171	\$129,891
Bullock Lodgings*	\$3,417	\$3,397	\$6,648	\$6,990	\$504
Butler*	\$3,161,790	\$3,034,960	\$2,617,248	\$70,634	\$15,155
Calhoun*	\$1,142	\$3,561	\$18,423	\$1,296	\$49,627
Calhoun Lodgings*	--	--	--	--	--
Chambers*	\$4,372,396	\$5,562,604	\$84,456	\$19,225	\$40,800
Chambers Lodgings and Rental*	\$305,379	\$416,618	\$366	\$47	--
Cherokee*	--	\$5,806	\$3,801	\$899	\$9,687
Cherokee Lodgings*	--	--	--	--	--
Chilton*	\$11,082	\$2,735	\$4,128	\$1,250	\$20,874
Chilton Lodgings	\$184,820	\$207,317	\$92,550	\$22,151	\$206,461
Choctaw*	\$4	\$8	\$853	\$429	\$10,329
Clarke*	\$2	\$1,040	\$478	\$341	\$3,003
Clarke Lodging*	--	--	--	--	--
Clay*	\$5	\$11	\$246	\$29	\$2,722
Cleburne*	\$95	\$3	\$1,621	\$754	\$2,493
Cleburne Lodgings*	--	--	--	--	--
Coffee*	--	\$2,225	\$2,223	\$1,374	\$10,339
Colbert*	\$4,791	\$59,200	\$1,941	\$956	\$11,733
Colbert Lodgings*	--	--	--	--	--
Conecuh*	--	--	\$1,025	\$412	\$3,397
Conecuh Lodgings*	--	--	--	--	--
Coosa*	\$948,009	\$399,839	\$6,590	\$15,171	\$11,232
Coosa Lodgings*	\$24,988	\$14,090	--	--	--
Covington*	--	\$6,062	\$1,315	\$2,815	\$8,965

*ADOR does not administer local tax for these jurisdictions. Information for tax administration of these jurisdictions is located on [ADOR's website](#). Amounts reported represent total collections remitted through the ONE SPOT system.

County Sales, Use and Lodgings Taxes Collected by the State

County	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Covington Lodgings*	--	--	\$644	--	--
Crenshaw*	\$255,939	\$13,531	\$11,352	\$12,319	\$11,013
Cullman*	\$41,779	\$10,153	\$26,630	\$7,087	\$37,844
Cullman Lodgings*	--	\$236	--	--	--
Dale*	\$370	\$1,548	\$3,820	\$950	\$13,523
Dallas*	\$160	\$1,845	\$2,485	\$1,280	\$17,470
DeKalb*	\$2,935	\$507	\$14,003	\$266	\$5,838
DeKalb Lodgings	\$132,682	\$122,840	\$133,248	\$143,781	\$139,229
Elmore*	\$11,179,969	\$12,840,523	\$10,025,404	\$71,144	\$88,233
Escambia*	\$5,250,059	\$5,565,045	\$3,210,533	\$34,247	\$29,879
Etowah*	--	\$7,454	\$5,591	\$2,470	\$23,494
Etowah Lodgings*	--	--	--	--	--
Fayette	\$18	\$60	\$404	\$192	\$1,115,742
Franklin*	\$2,750	\$3	\$1,462	\$2	\$5,564
Geneva	\$3,284,362	\$3,429,299	\$3,540,730	\$3,766,051	\$4,187,369
Greene*	\$55,889	\$6,480	\$671	\$75	\$5,506
Greene Lodgings*	\$13,778	\$10,069	\$9,256	\$531	--
Hale*	\$1,182	\$3,905	\$895	\$51	\$7,026
Henry*	--	\$26	\$886	\$370	\$5,045
Houston*	\$2,832	\$17,253	\$5,087	\$1,290	\$20,215
Houston Lodging*	--	--	--	--	--
Jackson*	--	\$5,429	\$5,182	\$4,727	\$11,392
Jackson Lodging*	--	--	--	--	--
Jefferson*	\$110,269	\$491,732	\$202,735	\$1,292,020	\$892,580
Jefferson Lodgings*	--	\$488	\$555	\$621	\$361
Lamar*	--	--	\$811	\$370	\$1,584
Lauderdale*	\$56,910	\$2,434	\$2,684	\$742	\$33,038
Lauderdale Lodgings	\$1,364,012	\$1,401,128	\$1,441,588	\$1,424,272	\$1,169,214
Lawrence*	\$596	--	\$1,952	\$1,313	\$9,581
Lee*	\$1,534	\$7,878	\$20,603	\$12,675	\$169,160
Lee Lodgings*	\$993,573	\$530,524	\$1,409	--	--
Limestone	\$17,274,320	\$17,728,181	\$19,246,156	\$23,281,262	\$30,160,305
Lowndes*	\$2,397,058	\$2,602,033	\$2,782,627	\$3,083,941	\$2,521,637

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County Sales, Use and Lodgings Taxes Collected by the State

County	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Macon*	--	\$6,775	\$362	\$175	\$74,077
Macon Lodgings*	--	--	--	--	--
Madison*	\$9,150	\$6,058	\$24,083	\$4,195	\$166,494
Madison Lodgings	\$1,108,879	\$1,212,515	\$1,268,376	\$1,412,183	\$1,200,929
Marengo*	\$2,916	\$17,765	\$1,289	\$218	\$7,391
Marion	\$43	\$1,584	\$842	\$2,229,181	\$4,882,810
Marion Lodgings	--	--	--	--	\$13,183
Marshall	\$213	\$102	\$6,295	\$1,279,907	\$1,705,562
Marshall Lodgings	--	--	--	\$128,754	\$159,354
Mobile*	\$54,037	\$24,148	\$119,693	\$902,200	\$137,093
Mobile Lodgings*	--	--	\$10,014	\$81	--
Monroe*	\$168	\$37	\$1,093	\$589	\$7,272
Monroe Lodgings*	--	--	--	--	--
Montgomery*	\$64,330	\$65,705	\$107,811	\$29,881	\$190,721
Montgomery Lodgings*	--	--	--	\$3,935	--
Morgan*	\$1,497	\$2,253	\$4,617	\$1,329	\$38,635
Perry*	--	\$1,488	\$517	--	\$6,465
Pickens*	\$39	\$622	\$1,097	\$473	\$8,094
Pickens Lodgings*	--	--	--	--	\$256
Pike*	\$310	\$471	\$9,171	\$1,089	\$20,772
Pike Lodgings	\$329,107	\$328,211	\$340,041	\$444,345	\$314,288
Randolph	\$3,392,659	\$3,808,622	\$4,959,848	\$5,082,031	\$5,500,749
Randolph Lodgings	\$28,636	\$29,391	\$31,908	\$32,759	\$35,907
Russell*	\$418	\$1,371	\$4,729	\$557	\$67,780
Russell Lodgings*	--	--	--	--	--
St. Clair*	\$3,499	\$6,716	\$18,131	\$15,099	\$117,272
St. Clair Lodgings*	--	--	--	--	--
Shelby*	\$17,390	\$61,248	\$20,679	\$327,710	\$48,253
Shelby Lodgings*	--	--	\$14,469	\$10,890	--
Sumter*	\$47	\$13	\$945	\$35	\$5,398

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County Sales, Use and Lodgings Taxes Collected by the State

County	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Sumter Lodgings*	--	--	--	--	--
Talladega	\$14,838,823	\$13,274,462	\$14,146,270	\$14,429,412	\$13,122,056
Talladega Lodgings	\$181,013	\$176,708	\$238,966	\$242,312	\$203,814
Tallapoosa*	\$6,793	\$90	\$896	\$526	\$13,405
Tuscaloosa*	\$39,690	\$105,382	\$49,754	\$64,798	\$259,832
Walker*	\$3,195	\$18,761	\$8,732	\$6,662	\$15,149
Walker Lodgings*	--	--	--	--	--
Washington*	--	--	\$710,597	\$1,506,107	\$1,240,665
Wilcox*	\$17	\$19	\$344	\$24	\$8,522
Winston*	\$6,531	\$52	\$1,806	\$3	\$3,418
Total	\$81,828,261	\$84,637,204	\$77,337,829	\$74,539,363	\$82,391,561

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Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Abbeville*	--	\$3	\$191	\$493	\$710
Adamsville*	\$53	\$12	\$814	\$113	\$8,932
Addison*	\$65	--	\$1,936	\$24	\$111
Akron	--	\$12,821	\$26,678	\$31,177	\$43,982
Alabaster*	\$26,325	\$31,498	\$8,899	\$302,817	\$65,183
Albertville*	\$803	\$496	\$5,293	\$4,999	\$4,095
Alexander City	\$7,139,016	\$10,219,864	\$9,862,708	\$10,062,305	\$11,003,097
Aliceville*	\$8	--	--	\$11	\$266
Allgood	\$20,284	\$17,725	\$66,093	\$71,084	\$83,915
Altoona*	--	\$1	\$63	--	\$160
Andalusia	\$9,014,249	\$8,937,481	\$9,372,550	\$9,684,550	\$10,198,284
Anderson	\$79,279	\$80,516	\$83,605	\$89,013	\$106,520
Anniston*	\$70,252	\$80,852	\$84,648	\$47,136	\$41,929
Arab*	\$160	\$57	\$2,335	\$1,870	\$3,472
Ardmore*	--	\$1,686	\$4	--	\$244
Argo	\$709,186	\$747,836	\$777,475	\$867,942	\$889,806
Ariton*	--	\$158	\$1,974	--	\$17
Arley*	--	--	--	\$1	\$333
Ashford*	\$568	--	\$41	\$36	\$349
Ashland	\$966,952	\$1,038,051	\$1,100,381	\$1,085,198	\$1,120,526
Ashville*	\$34	--	\$1,607	\$696	\$1,257
Athens*	--	\$973	\$2,305	\$1,051	\$14,302
Atmore *	\$25	\$434	\$602	\$1,747	\$7,402
Attalla*	\$48	\$19	\$5,980	\$13	\$3,399
Auburn*	\$29,374	\$10,769	\$31,038	\$323,005	\$56,935
Autaugaville*	--	--	\$32	--	\$108
Baker Hill*	\$158,907	\$154,344	\$27,474	\$29	\$118
Bay Minette*	\$1,064	\$79	\$1,150	\$1,988	\$2,345
Bayou La Batre*	\$558,395	\$3,407	\$2,831	\$869,191	\$1,209,441
Bear Creek*	--	--	--	--	\$62
Beatrice*	--	--	--	--	\$77
Beaverton*	--	--	\$2	--	--
Belk*	--	--	--	--	--

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Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
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Berry	--		\$8	\$5	\$183,346
Bessemer*	\$1,311	\$4,384	\$25,519	\$11,114	\$50,654
Birmingham*	\$60,096	\$564,291	\$92,359	\$51,348	\$656,051
Black	\$5,732	\$5,398	\$7,739	\$7,702	\$9,755
Blountsville*	--	\$11	\$86	\$32	\$157
Blue Springs	\$3,144	\$4,626	\$1,845	\$6,816	\$6,564
Boaz*	\$33	\$172	\$4,902	\$1,599	\$2,382
Boligee*	--	\$1	\$11	--	\$140
Brantley*	--	--	--	--	\$589
Brent*	--	\$114	\$54	\$85	\$188
Brewton*	\$29	\$37	\$241	\$1,755	\$576
Bridgeport*	--	--	\$1,180	\$797	\$475
Brighton*	--	\$23	\$39	\$11,773	\$2,373
Brilliant*	--	\$4	--	--	\$737
Brookside	\$20,330	\$43,940	\$88,324	\$117,721	\$129,276
Brookwood*	\$73	--	\$77	\$6	\$762
Brundidge	\$562,279	\$541,634	\$737,302	\$679,988	\$583,403
Butler *	\$78,737	\$6	\$6	\$2,467	\$577
Calera*	\$20	\$4,148,843	\$10,645,639	\$11,387,093	\$9,408,945
Camden*	\$7	\$2	\$8	--	\$1,540
Camp Hill*	--	\$1	\$144	--	\$222
Carbon Hill	\$4	\$288,843	\$465,630	\$509,409	\$544,394
Cardiff	--	--	--	\$3,329	\$2,634
Carrollton	\$59,762	\$65,121	\$66,008	\$75,294	\$75,158
Castleberry*	--	--	--	--	\$99
Cedar Bluff*	--	--	\$32	\$3	\$293
Center Point	\$1,486,453	\$1,536,187	\$2,554,484	\$2,867,597	\$3,366,247
Centre*	\$6	\$164	\$52	\$33	\$1,119
Centreville*	--	--	\$13	\$83	\$5
Chatom	\$1,116,308	\$1,077,167	\$1,090,646	\$1,137,965	\$1,262,280
Chelsea*	\$13,505	\$241	\$439	\$288,286	\$22,036
Cherokee*	--	--	\$44	--	\$128
Chickasaw*	\$10	\$2,300	\$652	\$299	\$2,103

Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Childersburg	\$2,172,530	\$2,235,932	\$2,223,132	\$2,452,528	\$2,469,830
Childersburg Lodging and Rental	--	\$112,961	\$141,607	\$141,975	\$134,274
Citronelle*	\$244	\$5	\$1,714	\$36	\$2,926
Clanton*	\$5,500	\$58	\$83	\$4,788	\$99
Clay*	\$34,299	--	\$2,231	\$4	\$72
Clayhatchee*	--	--	\$3	--	--
Clayton	\$390,814	\$399,787	\$399,382	\$442,886	\$421,697
Cleveland*	--	--	\$56	\$34	\$800
Clio*	--	\$74	\$153	\$2	\$491
Coaling	--	\$17,104	\$332,397	\$307,038	\$363,227
Coffee Springs	\$8,020	\$8,092	\$10,763	\$11,552	\$13,131
Coffeeville*	--	--	\$2	--	\$323
Coker	\$109,489	\$114,887	\$131,365	\$159,306	\$164,496
Collinsville	\$825,920	\$839,481	\$846,193	\$892,721	\$978,592
Columbia*	\$282,594	\$274,355	\$306,457	\$35,126	\$5,033
Columbiana*	--	\$15	\$973	\$140	\$1,646
Coosada*	--	--	\$531	\$46	\$384
Cordova*	--	--	\$20	\$13	\$157
Cottonwood*	--	--	\$12,528	\$20,394	\$396
County Line	\$160	\$4,547	\$685	\$1,487	\$1,308
Courtland*	\$50	--	\$147	\$49	\$412
Cowarts*	--	--	\$42	\$5	\$688
Creola*	\$9	\$198	\$85	--	\$809
Crossville*	--	\$1	\$193	\$2	\$857
Cuba*	--	--	\$6	\$12	\$357
Cullman*	\$3,822	\$880	\$2,127	\$585	\$1,444
Cussetta*	--	--	\$80	\$10	\$13
Dadeville	\$8	\$30	\$851,134	\$1,674,841	\$1,829,043
Daleville	\$2,384,718	\$4,236,858	\$2,665,542	\$2,095,853	\$1,797,519
Daphne*	\$54,799	\$992	\$10,303	\$475	\$11,340
Dauphin Island*	\$845,962	\$72,791	\$1,045	\$7,914	\$1,176
Daviston	\$17,164	\$15,404	\$12,609	\$21,476	\$12,745

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Municipal Sales and Use Taxes Collected by the State

City **FY 2016** **FY 2017** **FY 2018** **FY 2019** **FY 2020**

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Deatsville	\$77,978	\$92,357	\$103,113	\$107,179	\$89,389
Decatur*	\$77,632	\$29,721	\$20,614	\$350,159	\$194,431
Demopolis	\$5,147,178	\$5,243,244	\$5,378,510	\$5,559,950	\$5,684,650
Detroit*	--	--	--	--	\$13
Dodge City*	--	--	\$2	\$5	\$10
Dora*	\$2	\$5	\$51	\$14	\$162
Dothan*	\$10,618	\$1,953	\$25,971	\$2,036	\$64,208
Double Springs*	\$8,479	--	\$2	\$18	\$339
Douglas*	\$1	--	\$809	--	\$1
Dozier	\$25,899	\$8,743	\$11,702	\$10,887	\$12,307
Dutton	\$88,963	\$110,278	\$107,837	\$112,836	\$119,333
East Brewton	\$625,334	\$754,653	\$787,360	\$837,274	\$874,503
Eclectic	\$1,007,022	\$1,180,661	\$1,163,904	\$1,191,030	\$1,272,484
Edwardsville*	--	--	\$9	--	\$1
Elba*	\$1,681,155	\$1,629,086	\$1,590,664	\$436,395	\$23,037
Elba Rental*	\$41,263	\$32,446	\$38,993	\$9,305	--
Elberta	\$307,402	\$789,611	\$1,129,591	\$1,320,350	\$1,412,062
Eldridge	\$31,614	\$22,770	\$22,666	\$28,956	\$47,767
Elkmont	\$238,863	\$267,979	\$280,113	\$249,752	\$265,918
Elmore*	\$71	\$2	\$82	\$50	\$594
Emelle	\$16,667	\$16,443	\$18,598	\$25,066	\$22,312
Enterprise*	\$4,384	\$4,805	\$12,927	\$3,792	\$33,692
Ethelsville*	--	--	--	--	\$3
Eufaula*	--	\$8,448	\$722	\$533	\$15,374
Eutaw*	--	--	\$87	\$73	\$1,585
Eva*	--	--	\$36	--	\$453
Evergreen	--	--	\$267	\$270	\$1,459,130
Evergeen Lodgings	--	--	--	--	\$38,009
Excel*	--	--	\$65	--	--
Fairfield*	\$2,650,544	\$83,945	\$11,926	\$30,682	\$45,643
Fairfield Rental/Lodging	\$91,506	\$84,322	\$88,461	\$114,710	\$133,016
Fairhope	\$7,232,073	\$7,865,989	\$8,249,479	\$8,723,465	\$9,166,330

Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Fairview*	--	\$1	\$10	--	--
Falkville*	\$187	\$1	\$563	\$50	\$419
Faunsdale	\$19,528	\$22,936	\$49,279	\$31,178	\$28,377
Fayette	\$13	\$5	\$237	\$113,206	\$2,837,868
Five Points*	--	\$2	--	--	--
Flomaton*	--	\$99	\$14	\$8	\$101
Floral*	--	--	\$473	\$12	\$122
Florence*	\$4,318	\$4,964	\$11,130	\$755	\$8,864
Foley	\$15,160,319	\$19,798,752	\$24,633,753	\$26,662,934	\$26,816,150
Forkland*	--	--	\$20	--	\$523
Fort Deposit*	\$4	--	\$15	\$1	\$145
Fort Payne	\$10,077,438	\$10,612,381	\$13,969,515	\$14,805,137	\$15,183,730
Franklin*	--	--	--	\$1	--
Frisco City*	--	--	\$1	\$18	\$29
Fruithurst*	--	--	\$8	--	--
Fulton*	--	\$6	\$106	--	\$99
Fultondale*	--	\$4,202	\$6,218	\$16,755	\$18,775
Fyffe*	--	--	\$28	\$49	\$305
Gadsden*	\$4,170	\$9,861	\$15,287	\$6,287	\$39,149
Gainesville*	--	--	\$7	--	\$76
Gantt*	--	--	--	--	--
Gardendale*	\$194	\$3,022	\$10,492	\$568	\$23,136
Gaylesville	\$17,245	\$19,236	\$20,196	\$25,002	\$21,901
Geiger*	--	--	\$9	--	--
Geneva	\$2,504,065	\$2,535,919	\$2,593,840	\$2,673,309	\$2,876,247
Georgiana	\$113,867	\$203,925	\$632,653	\$588,868	\$707,258
Geraldine*	\$419,972	\$383,399	\$139,006	\$332	\$1,254
Gilbertown	\$254,703	\$245,589	\$252,079	\$266,481	\$296,284
Glen Allen*	--	--	--	--	\$1
Glencoe*	\$39	\$6	\$318	--	\$1,678
Glenwood	\$9,124	\$9,481	\$9,716	\$7,806	\$7,778
Goldville*	\$3,678	\$455	\$1,206	\$313	--
Good Hope*	--	--	--	--	--

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Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Goodwater*	\$333,692	\$135,120	\$1,787	\$2,180	\$2,766
Gordo	\$100	\$42,116	\$319,438	\$331,876	\$367,439
Gordon*	--	\$423	--	--	\$71
Goshen*	--	\$7	\$100	\$12	\$8
Grant	\$501,130	\$459,798	\$480,307	\$505,466	\$575,202
Greysville*	\$692,269	\$1,064,651	\$1,010,962	\$95,228	\$2,943
Greensboro	\$1,035,930	\$1,012,695	\$1,029,616	\$1,117,299	\$1,139,021
Greenville	\$6,817,865	\$6,582,634	\$7,517,650	\$7,921,172	\$8,004,150
Greenville Lodgings*	--	--	\$8,122	--	--
Grimes	\$38,329	\$37,397	\$89,398	\$131,849	\$163,183
Grove Hill*	\$1,241,271	\$1,367,650	\$224,670	\$6,301	\$2,726
Guin	\$247	\$134	\$119,221	\$792,122	\$607,250
Gulf Shores*	\$12,064	\$2,491	\$3,699	\$8,827	\$128,130
Guntersville*	--	\$11,027	\$10,015	\$6,883	\$8,485
Gurley*	--	\$5	\$328	\$1	\$7
Haleburg	\$1,474	\$2,153	\$2,692	\$8,679	\$11,617
Haleyville*	\$737	\$61	\$66	\$1,080	\$2,811
Hamilton*	\$6	\$1,981	\$244	\$80	\$2,202
Hammondville*	--	\$160	\$860	--	--
Hanceville	--	\$130,617	\$279,328	\$294,640	\$316,610
Harpersville	\$648,380	\$656,264	\$708,433	\$829,310	\$1,060,009
Hartford	\$749,152	\$746,854	\$781,654	\$892,232	\$998,338
Hartselle	\$52	\$1,336,390	\$8,743,849	\$8,974,760	\$9,525,503
Hayden*	\$93,964	\$386	\$61	\$13	\$547
Hayneville*	\$3,486	\$5,149	\$102	\$1,674	\$1,366
Headland	\$1,322,054	\$1,342,992	\$1,453,617	\$1,611,664	\$1,627,204
Heath*	--	--	\$6	--	--
Heflin *	\$2	\$4	\$302	\$1,125	\$1,343
Helena*	\$2,625	\$457	\$2,811	\$164	\$34,005
Henagar	--	--	\$225,767	\$1,103,507	\$1,148,901
Hillsboro*	--	--	--	\$541	\$140
Hobson City	\$28,890	\$28,842	\$46,764	\$40,392	\$38,481
Hodges*	--	--	\$1	--	\$148

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Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Hokes Bluff*	--	\$2	\$471	--	\$2,339
Hollywood*	--	\$419	\$43	--	\$130
Homewood	\$27,319,206	\$33,163,822	\$38,141,658	\$39,723,300	\$37,546,885
Hoover*	\$16,812	\$31,117	\$90,792	\$274,987	\$237,838
Hueytown*	\$3,416	\$7,426	\$957	\$132	\$17,472
Huntsville*	\$176,812	\$98,189	\$250,237	\$1,440,192	\$257,407
Hurtsboro*	--	--	\$21	\$5	\$331
Hyttop	\$2,518	\$2,595	\$4,948	\$7,068	\$6,299
Ider	\$431,780	\$422,477	\$437,751	\$475,517	\$492,874
Irondale*	\$1,116	\$83	\$9,161	\$208	\$32,736
Jackson*	--	\$2,130	\$189	\$37	\$2,778
Jackson's Gap*	--	--	\$56	\$58	\$405
Jacksonville	\$7,355,687	\$7,499,876	\$8,339,789	\$8,429,325	\$8,683,765
Jasper*	--	\$26,511	\$9,599	\$7,245	\$11,388
Jemison	\$1,284,080	\$1,423,876	\$1,473,431	\$1,514,014	\$1,633,429
Kansas	\$791	\$1,326	\$910	\$2,046	\$1,620
Kellyton	\$46,453	\$57,253	\$46,732	\$48,043	\$58,979
Kennedy*	--	--	--	--	\$29
Killen	\$701,084	\$711,735	\$712,201	\$744,402	\$828,211
Kimberly*	--	--	\$23	\$24	\$4,161
Kinsey*	--	--	\$45	--	\$678
Kinston*	\$128,211	\$116,412	\$31,178	\$11	\$24
LaFayette	\$1,106,788	\$1,145,935	\$1,119,142	\$1,220,400	\$1,359,845
Lake View	\$92,271	\$120,220	\$146,406	\$197,931	\$243,746
Lakeview	\$4,558	\$4,720	\$5,106	\$10,763	\$10,641
Lanett*	--	\$1	\$137	\$29	\$1,787
Langston	\$18,090	\$19,793	\$19,822	\$23,018	\$22,721
Leeds	--	\$3,505	\$1,892,849	\$11,979,642	\$12,115,708
Leesburg*	--	\$255	\$40	\$12	\$283
Leighton*	--	--	\$19	--	\$389
Level Plains	\$211,609	\$202,313	\$222,841	\$244,156	\$248,148
Lexington*	--	--	--	\$6	\$178
Lincoln*	\$3,874,626	\$4,030,518	\$4,183,754	\$4,594,817	\$1,262,510

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Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Linden	\$4	\$475,564	\$568,261	\$574,754	\$660,109
Lineville*	--	--	\$4	\$20	\$904
Lisman*	--	--	\$153	--	\$153
Littleville*	--	--	--	\$87	\$66
Livingston*	\$47	--	\$133	\$20	\$1,341
Lockhart	\$20,011	\$19,204	\$19,753	\$24,474	\$28,582
Locust Fork	\$192,175	\$209,902	\$223,254	\$239,868	\$254,598
Louisville	\$119,259	\$121,336	\$122,880	\$137,351	\$117,267
Lowndesboro	\$258,035	\$71,703	\$50,372	\$61,256	\$69,299
Loxley*	\$45	\$37	\$507	\$28,494	\$48,790
Luverne*	\$21	\$7	\$12	\$10	\$1,025
Madison*	\$818	\$9,041	\$4,954	\$6,872	\$84,688
Magnolia Springs*	--	--	\$4	\$1	\$363
Malvern	\$84,906	\$100,338	\$100,235	\$112,773	\$158,781
Maplesville*	--	\$774	\$3,050	\$2	\$58
Margaret	--	--	\$44	\$149,474	\$351,794
Marion*	--	\$87	\$147	--	\$1,286
McIntosh*	\$740,150	\$541,460	\$4,392	\$15,510	\$1,105
McKenzie	\$147,538	\$145,989	\$139,177	\$135,615	\$152,748
Mentone*	--	\$273	\$1,025	\$24	\$421
Midfield*	\$14,196	\$8,863	\$8,885	\$5,091	\$9,320
Midland City*	--	\$1	\$8	\$3	\$591
Midway*	\$16,541	\$36,369	\$71,142	\$62,551	\$6,263
Millbrook	\$6,424,530	\$6,563,804	\$6,911,532	\$7,560,779	\$8,048,071
Millport*	--	\$471	\$11	\$176	\$170
Millry*	--	--	\$5	\$351	\$732
Mobile*	\$160,586	\$111,090	\$180,069	\$923,220	\$286,906
Monroeville*	\$176	\$52	\$1,742	\$440	\$4,048
Montevallo	\$2,315,675	\$2,538,422	\$3,183,005	\$3,609,780	\$3,437,959
Montgomery*	\$94,078	\$85,214	\$144,791	\$22,181	\$336,710
Moody	\$3,081,074	\$3,728,560	\$4,423,122	\$4,953,130	\$5,325,681
Morris*	\$190	\$19	\$67	\$45	\$4,231
Mosses*	\$1,108	--	--	\$200	\$300

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Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Moulton*	--	--	\$554	\$305	\$1,232
Moundville*	--	\$77	\$73	\$20	\$1,672
Mount Vernon*	--	--	\$7	--	\$538
Mountain Brook*	\$730	\$7,965	\$8,385	\$289	\$85,044
Mulga*	--	--	\$4	\$11	\$177
Munford	\$421,652	\$467,128	\$516,896	\$504,964	\$563,915
Muscle Shoals	\$12,521,139	\$13,132,649	\$13,432,023	\$14,419,385	\$15,749,006
Myrtlewood	\$11,589	\$1,774	\$3,556	\$1,804	\$9,381
Napier Field*	--	--	\$17	--	\$1
Natural Bridge	--	--	\$20,890	\$37,791	\$44,447
Nauvoo*	--	--	--	\$2	\$3
Needham	\$5,770	\$6,131	\$5,856	\$6,181	\$6,309
New Brockton*	--	--	\$13	\$5	\$125
New Hope*	--	\$448	\$40	\$4	\$199
New Site	\$14,360	\$19	\$34,921	\$213,656	\$256,954
Newbern	\$6,458	\$6,174	\$7,937	\$9,370	\$9,758
Newton	\$197,916	\$238,260	\$230,825	\$271,983	\$371,728
Newville*	\$25	--	\$6	\$21	\$135
North Courtland*	--	--	--	--	--
Northport*	\$17,042	\$1,551	\$8,149	\$425	\$3,787
Notasulga	\$376,286	\$375,624	\$397,020	\$422,789	\$445,483
Oak Grove	\$396,732	\$399,793	\$427,461	\$466,997	\$515,392
Oakman*	--	--	\$44	--	\$62
Odenville	\$955,073	\$1,040,918	\$1,261,230	\$1,349,051	\$1,771,212
Ohatchee	\$561,138	\$631,500	\$740,718	\$703,206	\$757,915
Oneonta*	\$24	\$198	\$183	\$1,322	\$3,908
Opelika *	\$71	\$5,386	\$20,849	\$8,003	\$27,111
Opp*	\$185	\$328	\$59	\$22	\$1,266
Orange Beach*	\$24,288	\$1,584	\$9,456	\$66,714	\$18,688
Orrville*	--	--	\$12	--	\$35
Owens Cross Roads	\$471,178	\$519,563	\$516,778	\$623,880	\$644,460
Oxford	\$30,998,234	\$31,478,706	\$33,759,518	\$34,756,661	\$34,344,483

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Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
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Ozark*	\$1,020	\$337	\$1,541	\$12,887	\$5,416
Parrish*	--	\$128	\$5	\$569	\$558
Pelham*	\$17,894	\$3,684	\$31,090	\$7,684	\$53,429
Pell City*	\$7,662	\$7,045	\$9,457	\$1,434	\$9,236
Pennington*	--	\$45	--	\$19	\$3,686
Perdido Beach	\$6,011	\$9,305	\$17,080	\$23,760	\$23,388
Phenix City*	\$404	\$365	\$3,575	\$983	\$31,884
Phil Campbell*	--	--	--	--	\$29
Pickensville	\$17,637	\$24,727	\$36,504	\$51,800	\$58,867
Piedmont*	\$92	\$466	\$329	\$62	\$2,030
Pike Road	\$898,965	\$985,913	\$1,064,053	\$1,083,809	\$1,332,050
Pinckard*	\$45,877	\$66,214	\$41,874	\$24,208	\$200
Pine Hill	\$228,502	\$233,575	\$253,316	\$241,967	\$258,047
Pine Ridge	--	--	--	--	\$7,987
Pinson	\$1,573,101	\$1,905,963	\$2,013,496	\$2,160,726	\$2,382,650
Pisgah	\$118,936	\$125,888	\$116,487	\$96,700	\$104,997
Pleasant Grove	\$886,068	\$913,543	\$913,803	\$978,223	\$1,258,548
Powell*	--	--	\$628	--	--
Prattville*	\$146	\$27,896	\$46,726	\$3,379	\$29,923
Priceville*	--	--	\$134	--	\$1
Prichard*	\$4,152,714	\$4,227,640	\$1,149,337	\$37,406	\$16,896
Ragland	--	\$45	\$136	\$470,366	\$559,316
Rainbow City	\$5,201,514	\$5,354,851	\$5,771,757	\$5,820,857	\$6,030,754
Rainsville*	\$264	\$2	\$1,822	\$38	\$5,116
Ranburne	\$111,168	\$119,142	\$145,155	\$135,090	\$168,584
Red Bay*	--	\$1	\$254	--	\$988
Red Level*	--	--	--	--	\$3
Reece City	\$39,190	\$42,284	\$53,643	\$86,134	\$98,809
Reform*	\$3	\$1	\$12	\$3	\$226
Rehobeth*	--	--	\$16	\$28	\$466
Repton*	--	--	\$4	\$6	\$24
Ridgeville	\$7,862	\$4,516	\$10,021	\$6,795	\$10,062
River Falls*	\$89,110	\$61,567	\$14	--	--

Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Riverside*	--	\$1,803	\$40	--	\$1,196
Riverview	\$2,602	\$3,815	\$6,669	\$13,299	\$23,506
Roanoke*	\$261	\$2,913	\$704	\$509	\$3,432
Robertsdale*	\$22	\$29,709	\$6,666	\$23	\$831
Rockford	\$51,781	\$75,165	\$84,776	\$110,722	\$109,602
Rogersville	\$823,629	\$759,534	\$813,475	\$854,713	\$978,087
Russellville	\$4,308,381	\$4,401,917	\$4,561,720	\$4,775,646	\$4,905,723
Rutledge*	--	\$10	\$718	\$872	\$29
Saint Florian*	\$63,630	\$4,650	\$103	\$2,522	\$22
Samson*	--	\$19	\$40	\$14	\$406
Sand Rock*	--	\$1	\$21	--	\$89
Sanford*	--	--	--	\$6	--
Saraland*	\$11,871,704	\$12,358,196	\$7,323,178	\$62,719	\$30,865
Saraland Lodging & Rental*	\$865,157	\$1,013,887	\$651,958	--	\$1,330
Sardis City *	\$278,790	\$203	\$1,558	\$3,500	\$4,087
Satsuma*	\$196,183	\$5,052	\$630	\$13	\$3,422
Scottsboro*	\$43	\$2,938	\$4,160	\$5,944	\$9,682
Section*	\$38	--	\$243	--	--
Selma*	\$7,333,420	\$40,370	\$31,539	\$51,812	\$32,590
Semmes*	\$146	\$1	\$885	\$2	\$4,717
Sheffield*	\$256	\$995	\$790	\$873	\$2,812
Shorter*	--	--	\$119	\$105	\$80,890
Silas*	--	--	--	--	\$528
Silver Hill*	--	\$1	--	\$2	\$363
Sipsey	\$40,903	\$38,100	\$36,530	\$38,817	\$39,473
Skyline*	--	--	\$102	--	--
Slocomb	\$661,685	\$665,369	\$692,340	\$747,869	\$780,808
Smiths Station*	--	--	\$123	\$36	\$4,867
Snead	\$467,935	\$434,764	\$428,152	\$465,588	\$498,908
Somerville	\$190,514	\$185,166	\$186,902	\$182,537	\$200,911
Southside*	\$23	\$17	\$665	\$86	\$6,559
Spanish Fort*	\$14	\$34	\$435	\$475	\$5,399

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Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Spanish Fort Eastern Shore*	--	--	--	\$2	--
Springville*	--	\$3,307	\$597	\$252	\$3,803
Steele*	--	\$17	\$1	\$14	\$254
Stevenson*	\$51	--	\$230	\$16	\$663
Sulligent*	--	--	\$1	\$281	\$416
Sumiton*	--	\$24	\$295	\$26	\$1,882
Summerdale	\$1,022,357	\$1,231,392	\$1,375,359	\$1,436,490	\$1,558,197
Susan Moore	\$14,706	\$15,723	\$25,283	\$31,088	\$33,474
Sweet Water*	\$4	--	\$150	--	\$104
Sylacauga	\$6,913,993	\$7,205,216	\$7,880,896	\$8,180,604	\$8,563,662
Sylvan Springs*	--	--	\$11	\$20	\$2,733
Sylvania*	--	--	\$121	\$1	\$269
Talladega*	\$23,653	\$33,897	\$8,661	\$21,645	\$15,450
Tallassee*	\$4,133,666	\$4,227,506	\$4,136,975	\$42,188	\$37,280
Tarrant*	\$431	\$245	\$44	\$565	\$1,077
Taylor*	\$404,253	\$466,882	\$504,965	\$496,771	\$307,948
Thomaston*	\$109,923	\$59,216	--	\$8	\$340
Thomasville*	\$1	\$224	\$626	\$42	\$2,590
Thorsby *	\$10,907	--	\$28	--	\$192
Town Creek*	--	--	\$2	--	\$86
Toxey*	--	--	\$3	\$1	\$78
Trafford*	--	--	\$9	--	\$271
Triana	\$40,768	\$44,458	\$69,333	\$117,450	\$123,954
Trinity*	--	\$2	\$110	\$435	\$652
Troy	\$9,710,332	\$10,163,659	\$10,241,792	\$10,842,261	\$11,329,473
Trussville	\$27,267,999	\$27,641,618	\$29,207,034	\$29,092,329	\$31,307,386
Tuscaloosa*	\$12,921	\$33,199	\$45,378	\$11,438	\$22,920
Tuscumbia *	\$5,338	\$160	\$486	\$14	\$6,158
Tuskegee*	--	\$10,681	\$89	\$13	\$5,507
Union*	--	--	\$5	--	--
Union Grove*	--	\$12,748	--	--	\$8
Union Springs*	\$5	\$125	\$133	\$20	\$3,457
Uniontown*	--	\$2,102	\$18	--	\$1,814

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Municipal Sales and Use Taxes Collected by the State

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Valley*	\$30	\$343	\$281	\$2,573	\$1,633
Valley Grande	\$412,766	\$429,129	\$443,098	\$473,209	\$475,559
Valley Head	\$193,743	\$154,042	\$179,560	\$241,679	\$209,594
Vance	\$686,981	\$625,425	\$653,640	\$723,840	\$716,476
Vernon	--	--	\$297,429	\$1,119,044	\$1,240,322
Vestavia Hills*	\$307	\$44,355	\$4,102	\$638	\$81,642
Vina*	--	--	--	--	\$86
Vincent*	--	--	\$62	\$29	\$1,095
Wadley	\$293,930	\$225,228	\$235,902	\$214,150	\$233,298
Waldo	--	\$21,473	\$12,888	\$11,017	\$9,280
Walnut Grove	\$137,007	\$144,860	\$136,507	\$117,827	\$139,197
Warrior*	\$49,777	\$55	\$337	\$172	\$1,717
Waterloo*	\$2,813	--	\$274	\$78	\$70
Waverly	\$20,728	\$24,029	\$46,546	\$63,680	\$70,831
Weaver*	--	\$5	\$280	--	\$1,736
Webb*	--	--	\$96	\$1	\$12
Wedowee *	\$1,119	--	\$45	\$10	\$144
West Blocton*	--	--	\$22	\$7	\$113
West Jefferson*	--	--	\$12	--	\$77
Westover*	--	\$2	\$30	--	\$846
Wetumpka	\$6,397,364	\$6,592,532	\$6,842,197	\$9,436,222	\$10,334,543
White Hall*	\$10,056	\$390	\$1,257	\$380	\$2
Wilsonville*	\$6	--	\$125	\$81	\$1,335
Wilton	\$50,998	\$44,541	\$52,142	\$64,244	\$75,368
Winfield	\$3,473,503	\$3,610,542	\$3,942,181	\$4,646,999	\$4,870,121
Woodland*	--	\$567	\$12	--	--
Woodstock*	--	\$2	\$99	\$1,318	\$106
Woodville	\$96,612	\$99,226	\$117,619	\$130,202	\$182,643
Yellow Bluff*	--	\$28	--	--	--
York*	--	--	\$134	\$4	\$2,150
TOTAL	\$296,283,482	\$314,493,026	\$347,347,947	\$367,385,134	\$377,297,412

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Distribution of Excess Sales and Use Tax Revenue

Sales Tax Timely-filing Vendor Discount Cap Lowered

Before June 1996, state law allowed an Alabama retailer to retain up to five percent of the first \$100 collected in Alabama sales tax, and up to two percent of all tax collection amounts beyond that if monthly sales tax returns were timely filed. 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, 2019, through Sept. 30, 2020.

FY 2020 Summary of Additional Taxes

Collected from Discount Caps on Sales and Use Tax

FY	Sales Tax	Use Tax	Total
2019	\$27,725,654	\$5,484,923	\$33,726,602
2020	\$26,465,222	\$6,441,454	\$32,906,677

Utility Gross Receipts Tax

- Alabama levies a privilege or license tax against every utility furnishing electricity, domestic water, natural gas, telephone, or telegraph services to users in the State of Alabama.
- The tax, commonly referred to as the Utilities Gross Receipts Tax (UGR), 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 levied on the gross receipts of telephone and telegraph services is 6%.
- Collections of UGR are 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, 2019, through Sept. 30, 2020

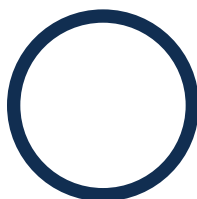
The Tennessee Valley Authority (TVA), a federal agency, makes in-lieu-of-taxes payments to the states in which its power properties and operations are located. The TVA pays 5% of its gross revenues from the sale of power in the preceding fiscal year to the states in which TVA carries on power operations 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 is divided proportionately among the states according to the value of the TVA's power property within each state, and the remaining half is 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	\$14,877,514
83% TVA-Served Counties*	\$72,637,274
Total FY 2020 Distributions	\$87,514,788

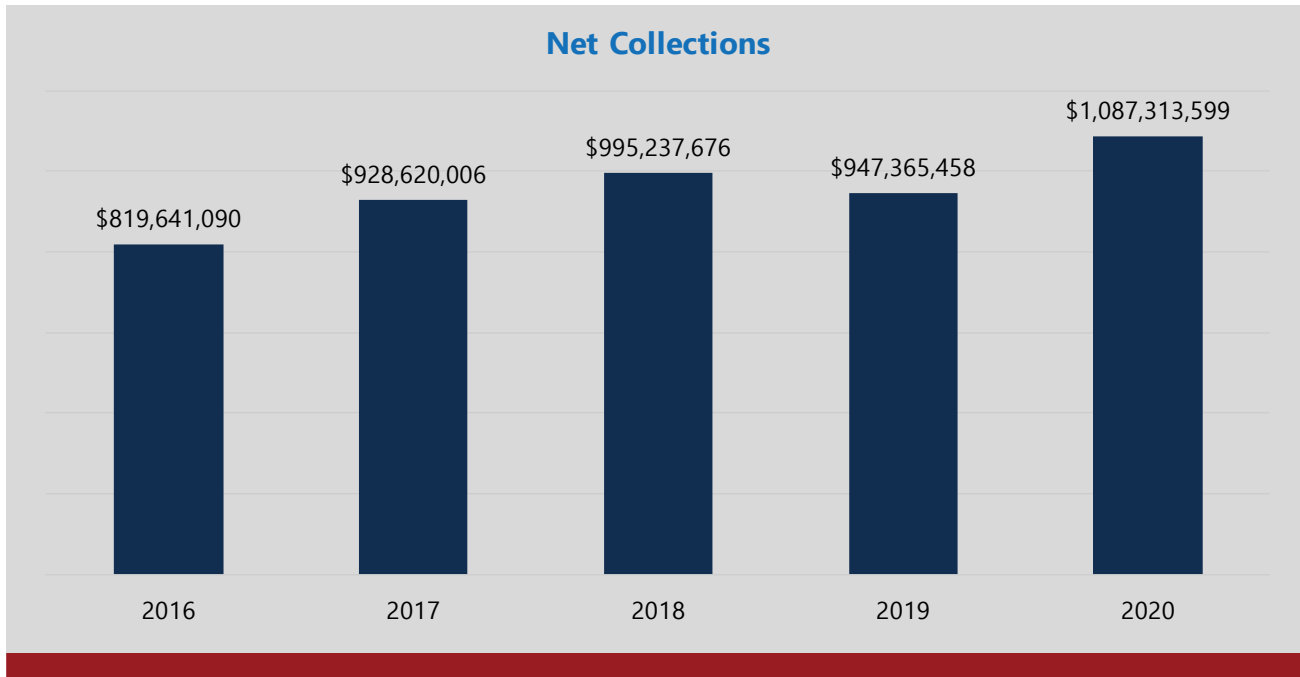
TVA-Served Counties*	Total Distribution
Calhoun	\$110,452
Cherokee	\$907,203
Colbert	\$4,993,021
Cullman	\$4,007,791
DeKalb	\$2,700,269
Etowah	\$156,606
Franklin	\$1,795,768
Jackson	\$5,194,974
Jefferson	\$2,002,195
Lauderdale	\$4,766,364
Lawrence	\$1,391,287
Limestone	\$8,449,894
Madison	\$16,243,430
Marshall	\$5,484,143
Morgan	\$14,239,898
Winston	\$194,014
Total	\$72,637,274

*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.

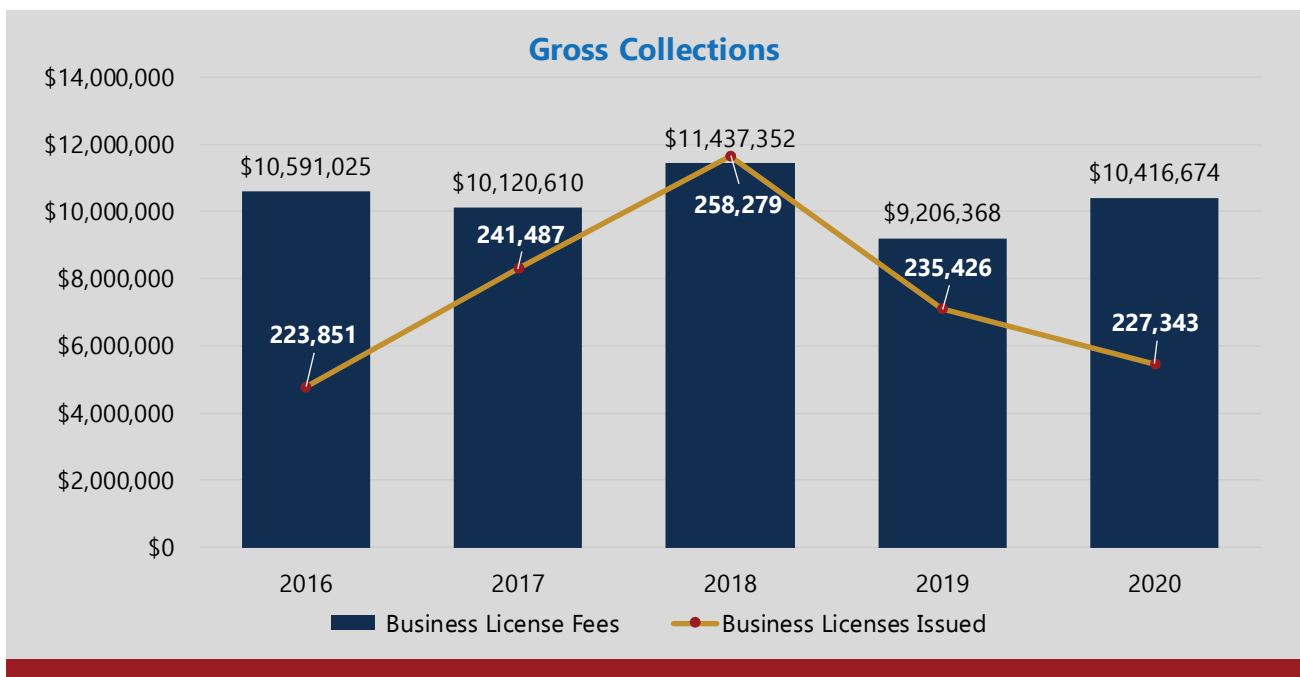


[Find out more about this division](#)

Business and License Tax



Business License Fees



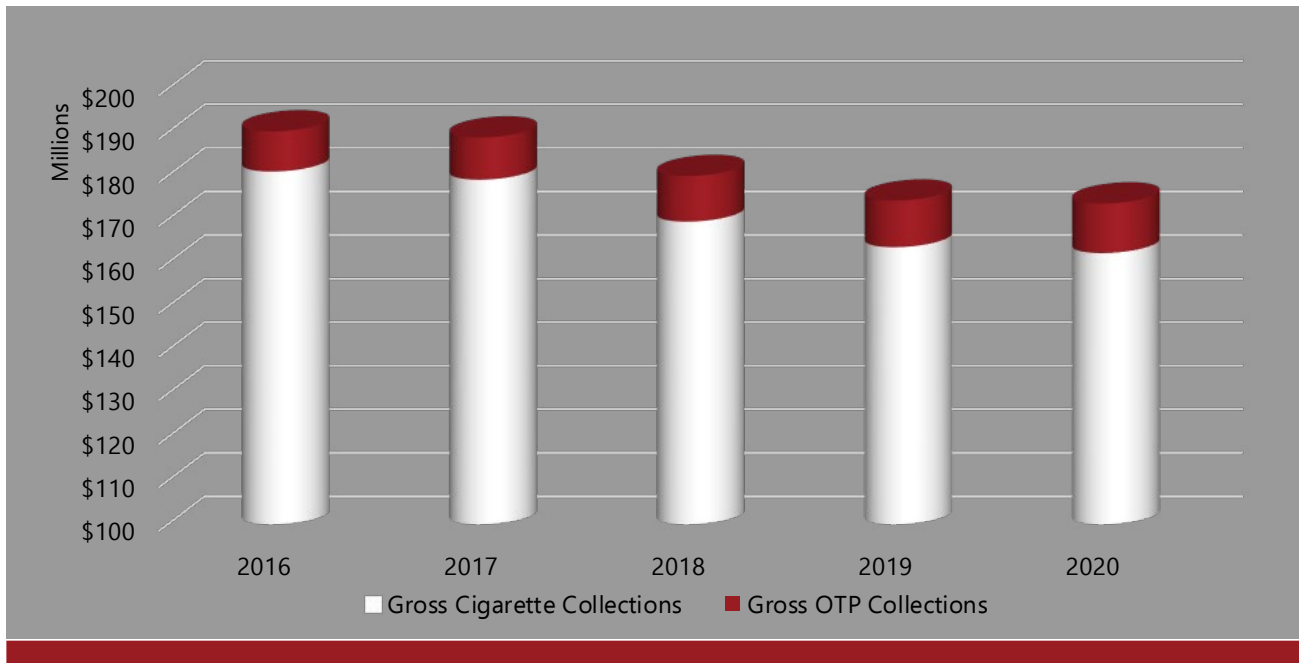
Business & License Tax Facts

- Conducted 399 audits and field audit reviews.
- Audit collections and assessments totaled \$1,134,489.
- Issued 146 license citations, totaling \$21,586.
- Entered 734 preliminary assessments, totaling \$821,227.
- Entered 307 final assessments, totaling \$1,721,640.
- Collected \$318,508 in payments for preliminary assessments, and \$138,385 in payments for final assessments.

Business and License Tax Net Collections

Tax Type	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Aviation Fuel Excise Tax	\$1,547,139	\$1,746,084	\$2,154,912	\$2,276,964	\$1,541,252
Bulk Storage Withdrawal Fee (Storage Tank)	\$37,499,960	\$38,131,890	\$38,243,964	\$38,724,446	\$36,246,603
CNG/LNG*	--	--	--	\$286,447	\$300,718
Coal Severance Additional	--	\$37,542	\$321,362	\$255,536	\$314
Coal Severance Tax 13.5/Ton	\$1,269,110	\$1,621,863	\$1,728,228	\$1,930,399	\$1,511,567
Coal Severance Tax 20.0/Ton	\$1,854,731	\$2,391,467	\$2,512,413	\$2,824,864	\$2,225,536
Diesel Fuel Excise Tax	\$128,982,037	\$137,753,133	\$155,547,203	\$150,985,187	\$190,879,805
Forest Products Severance Tax	\$5,491,442	\$6,323,562	\$5,937,803	\$5,705,325	\$5,671,872
Gasoline Excise Tax	\$389,134,730	\$430,468,392	\$469,703,509	\$437,980,147	\$562,774,997
Hazardous Waste Fee	\$802,457	\$1,049,266	\$873,496	\$1,122,358	\$922,348
Local Solid Minerals	\$57,836	\$69,799	\$55,320	\$57,962	\$49,541
Lubricating Oils Excise Tax	\$1,584,187	\$1,756,225	\$2,187,237	\$1,992,303	\$1,595,418
Oil and Gas Privilege Tax	\$28,698,298	\$33,192,632	\$34,263,836	\$30,793,793	\$17,220,190
Oil and Gas Production Tax	\$9,308,583	\$10,938,465	\$11,264,380	\$10,223,603	\$6,661,995
Pari-Mutuel Pool Tax (Dog and Horse)	\$1,400,662	\$1,226,025	\$1,146,282	\$1,297,972	\$2,203,928
Scrap Tire Environmental	\$4,094,261	\$4,113,342	\$4,228,082	\$4,358,397	\$4,344,602
Solid Waste Disposal Fee	\$6,351,830	\$6,535,200	\$6,896,066	\$7,608,438	\$8,030,572
State Inspection Fee (Effective Oct. 2016)	--	\$50,709,446	\$65,900,348	\$61,937,515	\$58,042,581
Store Licenses	\$580,833	\$572,794	\$599,562	\$579,891	\$558,154
Tobacco Cigarette Tax	\$180,300,041	\$178,547,095	\$168,956,655	\$163,054,621	\$161,677,147
Tobacco OTP Tax	\$9,180,304	\$9,661,689	\$10,465,017	\$10,607,083	\$11,376,753
Uniform Severance Tax	\$3,475,303	\$3,390,899	\$3,743,305	\$3,871,405	\$5,541,546
Wholesale Oil License Tax	\$8,027,345	\$8,383,195	\$8,508,697	\$8,890,802	\$7,936,157
Total	\$819,641,090	\$928,620,006	\$995,237,676	\$947,365,458	\$1,087,313,599

Tobacco Products



Cigarette Collections

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Gross Collections	\$180,971,852	\$179,097,156	\$169,462,445	\$163,604,869	\$162,248,926
Refunds	\$671,821	\$550,061	\$505,790	\$550,248	\$571,779
Net Collections	\$180,300,031	\$178,547,095	\$168,956,655	\$163,054,621	\$161,677,147

OTP Collections

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Gross Collections	\$9,214,152	\$9,685,641	\$10,466,816	\$10,688,054	\$11,378,924
Refunds	\$36,535	\$24,002	\$1,800	\$80,971	\$2,171
Net Collections	\$9,177,617	\$9,661,639	\$10,465,017	\$10,607,083	\$11,376,753

Rates:

- 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 2016	FY 2017	FY 2018	FY 2019	FY 2020
Barbour	\$183,671	\$179,918	\$188,069	\$186,518	\$210,681
Bullock	\$44,472	\$43,669	\$43,962	\$46,318	\$53,453
Chambers	\$486,065	\$475,442	\$518,455	\$477,117	\$530,955
Cherokee	\$197,471	\$187,871	\$201,599	\$199,192	\$193,994
Clay ¹	\$243	\$28	--	--	\$0
Coosa	\$33,167	\$33,411	\$31,093	\$30,487	\$39,229
Crenshaw	\$54,028	\$54,876	\$54,222	\$51,881	\$55,394
Fayette					\$39,289
Franklin	\$157,572	\$140,187	\$147,369	\$147,841	\$151,450
Geneva	\$109,182	\$115,075	\$110,615	\$102,657	\$121,254
Henry ¹	\$84	\$31	--	--	\$0
Houston	\$501,668	\$503,187	\$514,196	\$526,130	\$522,159
Limestone	\$307,694	\$284,981	\$272,790	\$257,162	\$292,329
Marion	\$132,612	\$130,211	\$136,060	\$118,813	\$132,625
Mobile	\$2,166,780	\$2,241,006	\$2,557,130	\$172,765	\$189,286
Marshall ³	--	--	--	\$2,610,313	\$167,895
Randolph	\$458,133	\$466,316	\$454,005	\$429,542	\$508,420
St. Clair ²	--	--	\$64,201	\$401,251	\$382,453
Talladega	\$393,059	\$402,803	\$398,150	\$396,832	\$420,784
Washington	\$97,974	\$107,226	\$102,056	\$100,283	\$109,234
Total	\$5,323,875	\$5,366,238	\$5,793,974	\$6,255,101	\$4,120,883

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

² ADOR began administering this tax in FY 2018.

³ ADOR began administering this tax in FY 2019.

⁴ ADOR began administering this tax in FY 2020.

Number of State and County Tobacco Stamps Sold

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
State	281,700,000	275,640,000	266,850,000	251,550,000	253,870,000
County	54,835,126	52,934,464	52,137,936	59,193,716	42,954,200

Motor Fuel Tax

State Tax Collections FY 2015-2020

Year	Gasoline	Undyed Diesel	Total
2016	\$395,840,727	\$137,024,966	\$532,865,693
2017	\$437,979,547	\$148,926,932	\$586,906,479
2018	\$477,105,898	\$169,024,874	\$646,130,772
2019	\$444,789,298	\$158,581,271	\$603,370,569
2020 ¹	\$570,979,916	\$202,130,280	\$773,110,196

¹ Tax rate increases provided for in the Rebuild Alabama Act (Act 2019-2) resulted in large increases in tax collections over the previous year. This act provided for an additional excise tax imposed on each net gallon of gasoline and diesel fuel: Effective August 31, 2019 – 6 cent per gallon excise tax increase. Effective October 1, 2020 – 2 cent per gallon excise tax increase, for total of 8 cents. Effective October 1, 2021 – 2 cent per gallon excise tax increase, for total of 10 cents.

Taxable Gallons FY 2018-2020

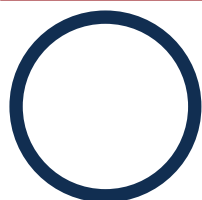
Year	Gasoline	Undyed Diesel	Total
2018	2,749,926,419	812,732,743	3,562,659,162
2019	2,789,741,460	833,111,667	3,622,853,127
2020	2,600,803,596	808,740,922	3,409,544,518

County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

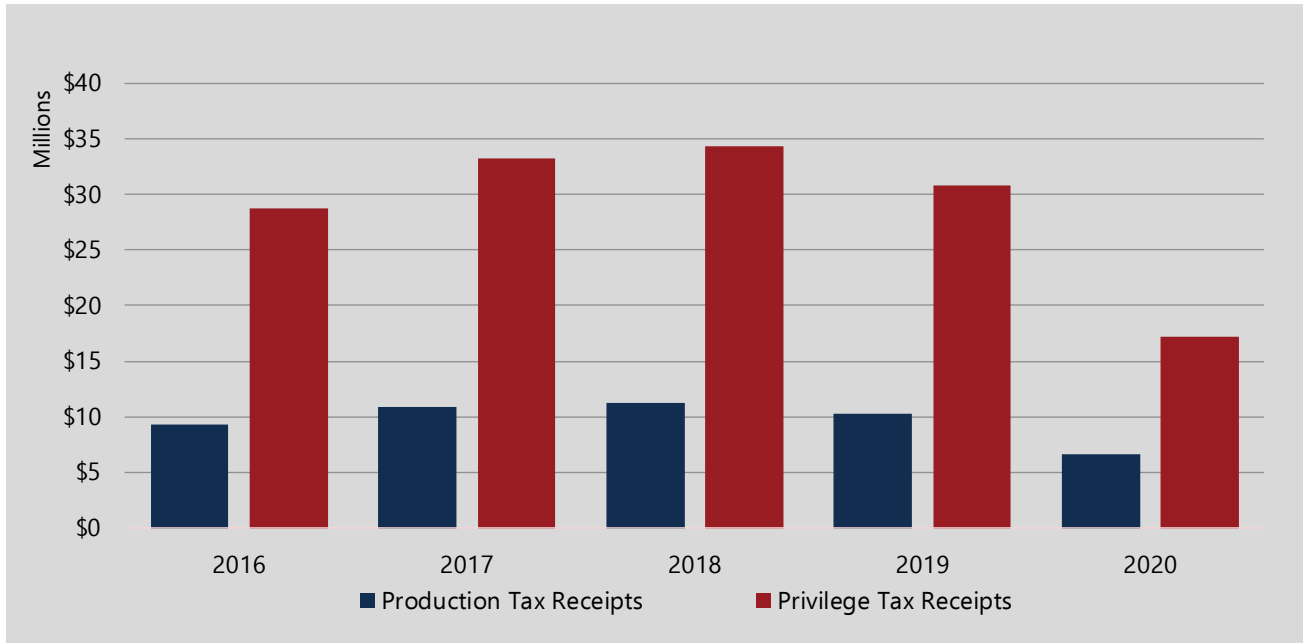
County	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Bullock	\$118,232	\$120,389	\$122,286	\$110,189	\$111,789
Cullman	\$551,000	\$518,832	\$522,332	\$519,898	\$501,524
Lowndes	\$469,493	\$466,874	\$641,683	\$721,143	\$680,581
Marshall*	--	--	--	\$460,260	\$548,341
Total	\$1,138,725	\$1,106,095	\$1,286,301	\$1,811,489	\$1,842,235

*ADOR began administering this tax in FY 2019. Click [here](#) for administrator information.



Find out more about this division

Oil and Gas Production and Privilege Tax Receipts



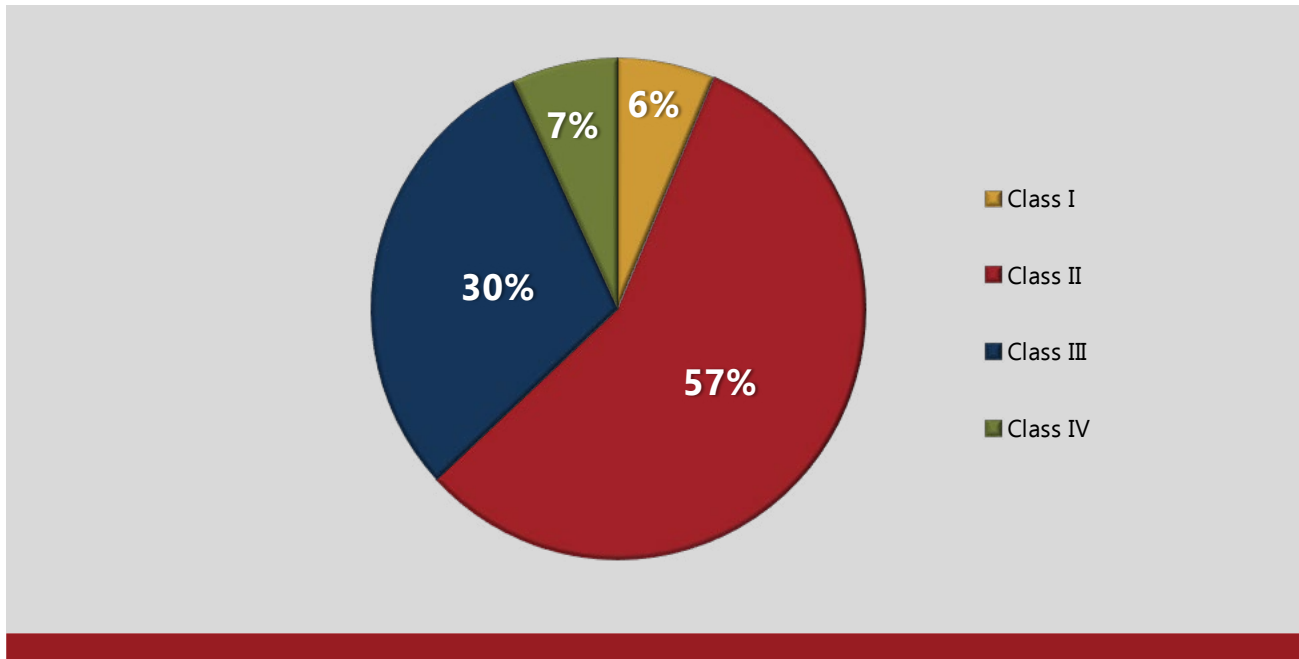
Collections FY 2015-2020

Year	Production Tax Receipts	Privilege Tax Receipts	Total
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
2019	\$10,223,603	\$30,793,793	\$41,017,396
2020	\$6,661,995	\$17,220,190	\$23,882,185

Environmental Tax Collections

Tax Type	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Hazardous Waste	\$802,457	\$1,049,266	\$873,496	\$1,122,358	\$922,348
Scrap Tire	\$4,094,261	\$4,113,342	\$4,228,082	\$4,358,397	\$4,344,602
Solid Waste	\$6,351,830	\$6,535,200	\$6,896,066	\$7,608,438	\$8,030,572
Storage Tank	\$37,499,960	\$38,131,890	\$38,243,964	\$38,724,446	\$36,246,603

Assessed Property Value by Class



Class Descriptions and 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%

See [page 59](#) for more details.

Property Tax Facts

Public Utility Information for Fiscal Year 2020

- Property tax assessments for airlines, railroads, and public utilities totaled \$20,196,633,660 in market value with an assessed value of \$5,804,928,500.

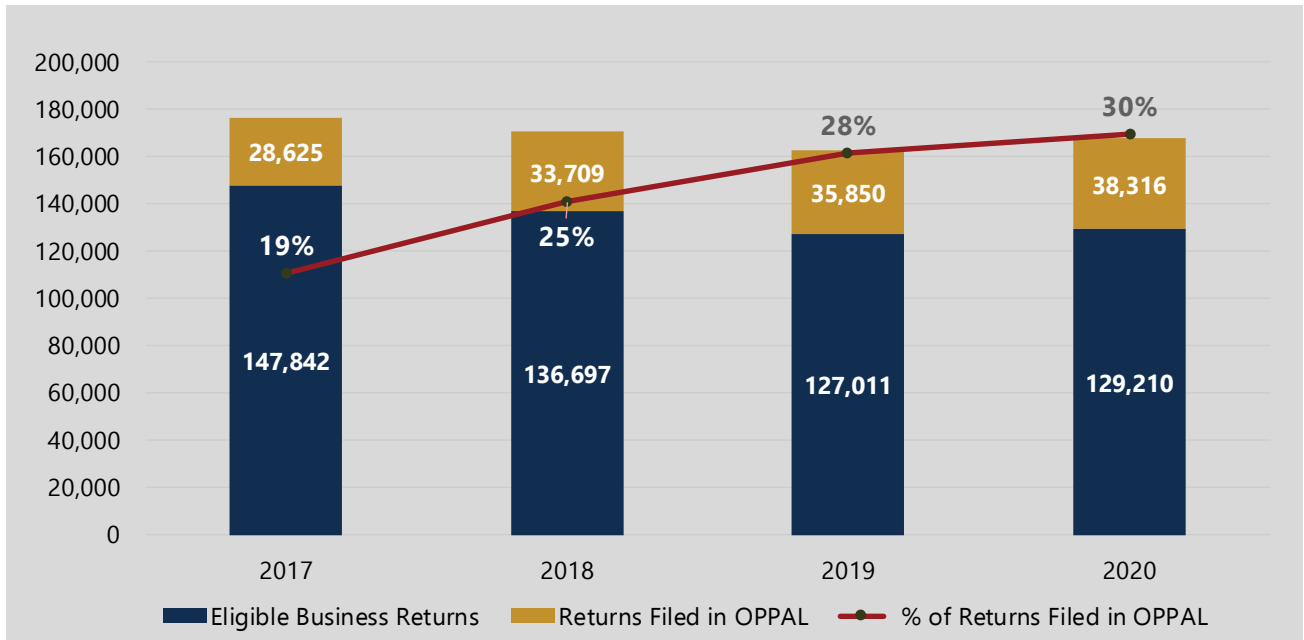
Freight Line and Equipment Information for Fiscal Year 2020

- License tax assessments for freight lines totaled 354 companies with an assessed value of \$139,995,459, and resulted in tax collections of \$5,227,906.

Land Sales

- Number of sales - 3,905
- Number of redemptions - 4,122
- Number of deeds - 1,430
- Number of assignments - 1,803

OPPAL Statistics



State Assessed Values

(Before Exemptions and Abatements)

Oct. 1, 2018, Lien Date; Oct. 1, 2019, Collection Date

County	Class I	Class II	Class III	Class IV
Autauga	\$65,602,400	\$522,776,400	\$292,439,940	\$71,869,660
Baldwin	\$135,998,260	\$3,643,675,780	\$1,970,516,580	\$322,424,380
Barbour	\$20,677,800	\$152,327,200	\$100,770,920	\$23,848,840
Bibb	\$25,135,000	\$107,093,060	\$86,021,840	\$27,930,220
Blount	\$29,787,040	\$204,687,190	\$282,534,720	\$68,903,600
Bullock	\$17,027,720	\$40,955,330	\$42,650,680	\$8,441,484
Butler	\$17,392,420	\$173,924,000	\$87,891,940	\$19,310,160
Calhoun	\$83,747,684	\$1,045,417,940	\$413,760,300	\$118,648,010
Chambers	\$56,986,680	\$346,152,200	\$120,055,780	\$31,896,400
Cherokee	\$31,447,860	\$163,451,060	\$159,089,660	\$30,256,980
Chilton	\$85,852,760	\$229,536,380	\$170,232,780	\$51,927,420
Choctaw	\$52,914,780	\$155,691,060	\$75,482,240	\$17,535,420
Clarke	\$23,546,160	\$218,237,040	\$117,747,120	\$30,197,940
Clay	\$12,690,020	\$72,126,556	\$65,905,820	\$15,516,984
Cleburne	\$21,179,640	\$54,043,390	\$92,261,760	\$17,957,084
Coffee	\$30,304,800	\$261,117,760	\$245,119,240	\$68,601,180
Colbert	\$16,518,240	\$604,917,820	\$291,880,320	\$69,409,820
Conecuh	\$10,852,080	\$104,018,000	\$67,679,360	\$11,825,300
Coosa	\$46,371,700	\$59,622,320	\$87,158,300	\$12,950,662
Covington	\$79,404,800	\$206,621,520	\$157,502,300	\$44,316,860
Crenshaw	\$12,005,240	\$115,943,040	\$61,265,500	\$15,049,780
Cullman	\$41,502,340	\$736,802,020	\$441,423,900	\$102,160,680
Dale	\$37,210,740	\$312,243,440	\$153,131,100	\$49,989,640
Dallas	\$63,082,500	\$256,665,420	\$113,876,080	\$34,389,780
DeKalb	\$29,677,980	\$398,442,960	\$251,103,880	\$72,784,260
Elmore	\$111,792,740	\$603,133,020	\$504,834,140	\$105,320,180
Escambia	\$49,839,240	\$364,482,460	\$150,010,260	\$39,279,770
Etowah	\$68,939,640	\$696,339,260	\$378,422,120	\$113,765,420
Fayette	\$15,930,780	\$80,497,308	\$73,314,020	\$18,397,660
Franklin	\$21,214,360	\$195,876,180	\$127,647,500	\$32,984,220
Geneva	\$20,585,840	\$92,371,832	\$98,311,100	\$29,085,766
Greene	\$83,364,980	\$41,803,620	\$45,394,800	\$7,932,520
Hale	\$33,659,320	\$83,669,100	\$64,487,520	\$18,387,320
Henry	\$17,488,100	\$92,887,614	\$92,976,440	\$22,215,912
Houston	\$433,950,020	\$830,440,300	\$389,817,060	\$132,203,060
Jackson	\$21,619,560	\$432,199,440	\$253,025,280	\$58,125,180
Jefferson	\$805,725,160	\$8,676,874,320	\$3,782,182,220	\$713,245,760
Lamar	\$17,760,960	\$88,039,880	\$65,250,460	\$14,922,780
Lauderdale	\$14,280,660	\$655,573,100	\$470,144,320	\$105,458,480
Lawrence	\$22,684,220	\$158,947,760	\$141,824,720	\$35,195,500
Lee	\$161,983,420	\$1,550,377,820	\$811,993,180	\$203,224,580

State Assessed Values

(Before Exemptions and Abatements)

Oct. 1, 2018, Lien Date; Oct. 1, 2019, Collection Date

County	Class I	Class II	Class III	Class IV
Limestone	\$5,908,040	\$667,954,480	\$664,295,680	\$128,155,140
Lowndes	\$19,967,440	\$60,500,820	\$67,982,180	\$13,898,820
Macon	\$17,340,380	\$79,858,500	\$61,566,400	\$16,118,360
Madison	\$33,750,160	\$3,379,824,960	\$2,027,294,680	\$499,354,200
Marengo	\$49,339,680	\$169,866,980	\$102,561,240	\$24,460,840
Marion	\$24,966,580	\$157,939,180	\$112,754,740	\$27,871,920
Marshall	\$28,558,020	\$806,619,160	\$434,629,680	\$109,548,260
Mobile	\$681,633,440	\$4,209,272,040	\$1,449,316,900	\$432,572,820
Monroe	\$18,092,100	\$238,815,596	\$97,992,020	\$28,851,904
Montgomery	\$143,720,760	\$2,569,204,220	\$845,665,820	\$242,259,080
Morgan	\$35,914,640	\$1,487,570,880	\$523,438,940	\$140,335,980
Perry	\$22,741,820	\$27,694,000	\$51,799,900	\$6,757,120
Pickens	\$22,821,920	\$97,298,582	\$86,610,560	\$19,074,918
Pike	\$19,343,520	\$265,122,960	\$111,835,420	\$32,471,320
Randolph	\$63,687,160	\$152,354,820	\$145,769,880	\$25,693,160
Russell	\$72,025,600	\$365,656,780	\$186,201,640	\$58,540,380
Shelby	\$283,764,700	\$2,158,344,020	\$1,670,335,180	\$318,069,360
St. Clair	\$74,390,470	\$500,163,460	\$505,675,420	\$115,177,780
Sumter	\$29,461,130	\$75,914,640	\$65,156,080	\$10,839,358
Talladega	\$79,118,140	\$1,056,788,540	\$301,579,780	\$88,427,660
Tallapoosa	\$113,607,620	\$434,223,220	\$335,388,020	\$46,594,220
Tuscaloosa	\$141,803,100	\$2,190,402,900	\$867,534,580	\$227,896,720
Walker	\$149,434,880	\$357,721,610	\$249,152,680	\$74,018,960
Washington	\$132,329,940	\$173,349,190	\$99,188,560	\$23,764,080
Wilcox	\$11,487,620	\$119,554,500	\$71,876,760	\$12,387,660
Winston	\$18,010,860	\$193,127,400	\$179,235,160	\$27,759,320
Total	\$5,240,955,364	\$46,825,145,338	\$24,711,975,100	\$5,738,785,992

Net Taxable Assessed Valuation by County

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

Oct. 1 Collection Date

County	2016	2017	2018	2019
Autauga	\$679,072,040	\$706,411,900	\$698,274,280	\$755,902,620
Baldwin	\$4,141,859,320	\$4,337,599,520	\$4,573,798,440	\$4,918,824,620
Barbour	\$230,275,373	\$236,551,620	\$253,944,440	\$236,182,380
Bibb	\$161,325,650	\$161,165,290	\$159,435,220	\$176,778,820
Blount	\$404,334,320	\$408,225,320	\$430,472,656	\$437,755,040
Bullock	\$84,874,894	\$88,733,834	\$91,394,442	\$92,716,674
Butler	\$203,880,940	\$214,658,340	\$225,151,500	\$224,640,600
Calhoun	\$1,020,912,000	\$1,041,458,640	\$1,126,227,060	\$1,141,960,774
Chambers	\$300,554,404	\$305,321,566	\$356,631,640	\$360,622,640
Cherokee	\$270,880,160	\$276,074,720	\$297,710,550	\$300,227,880
Chilton	\$439,959,300	\$417,062,360	\$417,644,880	\$440,650,540
Choctaw	\$255,529,300	\$262,836,800	\$261,654,220	\$266,314,580
Clarke	\$298,113,780	\$307,061,580	\$326,681,000	\$329,851,340
Clay	\$103,686,200	\$106,281,120	\$104,000,856	\$113,925,060
Cleburne	\$128,182,076	\$134,220,092	\$131,140,450	\$134,644,654
Coffee	\$485,306,800	\$448,157,700	\$450,736,740	\$469,327,260
Colbert	\$597,056,900	\$655,003,990	\$654,249,840	\$686,991,680
Conecuh	\$136,265,760	\$143,165,660	\$143,397,280	\$146,114,520
Coosa	\$154,805,732	\$164,535,454	\$165,459,308	\$168,746,002
Covington	\$396,815,620	\$407,354,700	\$414,658,790	\$423,394,700
Crenshaw	\$126,311,820	\$121,295,860	\$120,518,680	\$145,156,220
Cullman	\$870,837,566	\$881,615,900	\$925,515,900	\$973,092,900
Dale	\$362,203,400	\$374,344,160	\$396,666,440	\$408,895,200
Dallas	\$332,439,055	\$337,746,580	\$344,789,034	\$370,179,020
Dekalb	\$487,358,180	\$494,903,920	\$525,436,440	\$544,662,220
Elmore	\$1,017,695,040	\$1,037,946,100	\$1,047,536,260	\$1,073,800,360
Escambia	\$438,351,060	\$427,791,580	\$425,531,880	\$413,184,350
Etowah	\$863,333,920	\$885,513,840	\$915,991,920	\$923,704,180
Fayette	\$126,750,556	\$131,249,334	\$131,572,876	\$142,650,948
Franklin	\$244,992,419	\$247,213,469	\$275,544,780	\$281,483,371
Geneva	\$181,128,858	\$180,549,290	\$179,938,986	\$182,330,398
Greene	\$155,401,820	\$163,699,490	\$177,804,760	\$163,639,820
Hale	\$154,154,450	\$156,425,570	\$162,019,560	\$167,561,540
Henry	\$162,548,242	\$165,917,634	\$167,232,502	\$172,835,486
Houston	\$1,454,803,240	\$1,492,581,880	\$1,475,143,840	\$1,512,616,680
Jackson	\$433,604,840	\$476,556,080	\$480,999,560	\$509,340,940
Jefferson	\$9,040,337,230	\$9,235,394,481	\$9,395,544,380	\$10,707,536,600
Lamar	\$111,737,140	\$117,212,510	\$114,604,676	\$138,139,280
Lauderdale	\$807,407,260	\$832,711,380	\$839,367,620	\$900,601,440
Lawrence	\$246,743,421	\$266,700,320	\$239,072,560	\$244,035,960
Lee	\$1,695,291,410	\$1,838,976,780	\$1,956,607,640	\$2,139,634,460

Net Taxable Assessed Valuation by County

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

Oct. 1 Collection Date

County	2016	2017	2018	2019
Limestone	\$810,238,660	\$822,412,680	\$862,861,740	\$981,844,622
Lowndes	\$117,539,980	\$120,346,782	\$126,996,580	\$135,442,640
Macon	\$136,999,560	\$130,037,371	\$130,602,881	\$138,159,880
Madison	\$4,086,168,640	\$4,200,211,160	\$4,319,300,380	\$4,658,369,940
Marengo	\$249,080,754	\$251,642,600	\$266,633,564	\$275,795,525
Marion	\$249,885,610	\$262,720,189	\$263,027,583	\$271,410,340
Marshall	\$869,228,520	\$941,531,240	\$951,356,880	\$1,004,065,120
Mobile	\$4,911,060,080	\$4,891,410,360	\$4,897,373,220	\$5,062,933,120
Monroe	\$311,439,540	\$319,853,856	\$306,775,842	\$312,613,900
Montgomery	\$2,649,470,060	\$2,794,967,961	\$2,858,600,500	\$2,942,485,240
Morgan	\$1,435,682,860	\$1,471,367,440	\$1,592,043,700	\$1,605,272,540
Perry	\$88,814,480	\$87,990,060	\$87,557,420	\$92,355,220
Pickens	\$158,339,082	\$165,668,000	\$162,799,906	\$169,740,640
Pike	\$304,992,720	\$313,643,320	\$323,235,082	\$356,349,275
Randolph	\$288,155,992	\$318,897,352	\$312,750,280	\$327,086,840
Russell	\$508,343,680	\$529,212,160	\$542,432,930	\$558,021,880
Shelby	\$3,123,665,920	\$3,225,824,200	\$3,258,421,400	\$3,456,836,940
St. Clair	\$817,048,020	\$843,744,160	\$834,363,320	\$932,153,370
Sumter	\$142,233,840	\$139,707,254	\$137,731,080	\$142,486,308
Talladega	\$1,009,453,040	\$1,052,245,400	\$1,094,794,900	\$1,181,719,120
Tallapoosa	\$636,761,793	\$719,123,389	\$722,668,697	\$761,470,600
Tuscaloosa	\$2,550,482,675	\$2,824,155,920	\$2,934,434,000	\$2,994,394,060
Walker	\$627,518,370	\$644,569,140	\$636,146,753	\$689,963,250
Washington	\$396,495,380	\$386,747,104	\$380,506,406	\$381,363,510
Wilcox	\$142,166,480	\$144,334,280	\$164,552,840	\$155,202,880
Winston	\$303,900,200	\$304,235,720	\$306,789,920	\$330,227,440
Total	\$56,732,287,432	\$58,594,825,462	\$60,054,861,690	\$63,858,417,957

Note: The information in this table is for each tax year.

Assessed Value of Abatements (Ad Valorem)

Oct. 1, 2018, Lien Date; Oct. 1, 2019, Collection Date

County	State	County	Schools	Municipal
Autauga	\$46,695,220	\$46,695,220	--	\$4,664,240
Baldwin	\$11,677,360	\$11,677,360	--	\$11,141,680
Barbour	\$9,633,740	\$9,633,740	--	\$8,907,780
Bibb	\$7,595,900	\$7,595,900	--	--
Blount	\$1,069,120	\$1,069,120	--	\$440,740
Bullock	\$553,340	\$553,340	--	--
Butler	\$24,024,040	\$24,024,040	--	\$17,854,360
Calhoun	\$56,710,380	\$56,710,380	--	\$55,132,760
Chambers	\$90,633,340	\$90,633,340	--	\$3,662,180
Cherokee	\$5,875,640	\$5,875,640	--	\$5,875,640
Chilton	\$5,564,840	\$5,564,840	--	\$5,564,840
Choctaw	\$15,296,360	\$15,296,360	--	--
Clarke	\$9,938,280	\$9,938,280	--	\$2,803,700
Clay	--	--	--	--
Cleburne	\$898,820	\$898,820	--	\$898,820
Coffee	\$18,039,620	\$18,039,620	--	\$9,533,900
Colbert	\$45,936,580	\$45,936,580	--	\$23,748,020
Conecuh	\$3,383,160	\$3,383,160	--	\$591,220
Coosa	\$1,035,120	\$1,035,120	--	--
Covington	\$1,355,660	\$1,355,660	--	\$1,355,660
Crenshaw	\$29,286,520	\$29,286,520	--	\$22,807,840
Cullman	\$60,106,080	\$60,106,080	--	\$32,352,800
Dale	\$26,185,940	\$26,185,940	--	\$20,068,280
Dallas	\$5,585,220	\$5,585,220	--	\$358,160
Dekalb	\$25,677,440	\$25,677,440	--	\$24,808,440
Elmore	\$4,417,660	\$4,417,660	--	\$4,414,600
Escambia	\$82,323,420	\$82,323,420	--	\$3,299,500
Etowah	\$22,676,040	\$22,676,040	--	\$22,675,680
Fayette	\$2,165,200	\$2,165,200	--	\$2,165,200
Franklin	\$14,189,509	\$14,189,509	--	\$6,935,729
Geneva	\$1,182,260	\$1,182,260	--	\$1,182,260
Greene	\$6,095,660	\$6,095,660	--	\$647,060
Hale	\$2,027,420	\$2,027,420	--	--
Henry	\$5,819,940	\$5,819,940	--	\$1,205,940
Houston	\$24,079,060	\$24,079,060	--	\$21,150,460
Jackson	\$46,679,960	\$46,679,960	--	\$31,987,060
Jefferson	\$218,953,760	\$218,953,760	--	\$172,231,900
Lamar	\$15,159,760	\$15,159,760	--	\$6,357,500
Lauderdale	\$39,398,540	\$39,398,540	--	\$14,558,780
Lawrence	\$17,982,480	\$17,982,480	--	--
Lee	\$173,530,320	\$173,530,320	--	\$171,668,760
Limestone	\$176,815,438	\$176,815,438	--	\$85,226,480

Assessed Value of Abatements (Ad Valorem)

Oct. 1, 2018, Lien Date; Oct. 1, 2019, Collection Date

County	State	County	Schools	Municipal
Lowndes	\$4,283,060	\$1,719,920	--	\$228,020
Macon	\$3,174,060	\$3,174,060	--	\$3,174,060
Madison	\$156,549,180	\$155,992,060	--	\$142,124,780
Marengo	\$40,184,920	\$40,184,920	--	\$722,000
Marion	\$4,855,460	\$4,855,460	--	\$5,452,089
Marshall	\$39,584,600	\$39,584,600	--	\$38,640,540
Mobile	\$663,764,700	\$663,764,700	--	\$90,492,880
Monroe	\$23,208,000	\$23,208,000	--	\$867,400
Montgomery	\$139,061,800	\$140,696,460	--	\$124,681,420
Morgan	\$236,530,360	\$236,530,360	--	\$141,996,140
Perry	--	--	--	--
Pickens	\$9,964,180	\$9,964,180	--	\$620,020
Pike	\$8,905,880	\$8,905,880	--	\$5,828,880
Randolph	\$2,345,840	\$2,345,840	--	\$2,345,840
Russell	\$19,915,500	\$19,915,500	--	\$8,479,180
Shelby	\$23,278,820	\$23,278,820	--	\$22,517,000
St. Clair	\$31,046,900	\$31,046,900	--	\$30,598,160
Sumter	\$670,260	\$670,260	--	\$670,260
Talladega	\$155,922,420	\$155,922,420	--	\$25,406,520
Tallapoosa	\$24,063,500	\$24,063,500	--	\$24,063,500
Tuscaloosa	\$122,957,820	\$122,957,820	--	\$19,074,120
Walker	\$15,755,180	\$15,755,180	--	\$13,038,249
Washington	\$25,480,240	\$25,480,240	--	--
Wilcox	\$32,438,560	\$32,438,560	--	--
Winston	\$1,041,260	\$1,041,260	--	\$453,200
Total	\$3,141,236,647	\$3,139,751,047	--	\$1,499,752,227

Note: Educational levies are not subject to abatements.

Assessed Value of Industrial Exemption (Ad Valorem)

Oct. 1, 2018, Lien Date; Oct. 1, 2019, Collection Date

County	State	County	School	Municipal
Baldwin	\$16,668,120	\$16,668,120	--	\$14,771,660
Calhoun	\$1,306,240	\$1,306,240	\$1,306,240	\$1,306,240
Lee	\$2,973,520	\$2,973,520	\$2,973,520	\$2,973,520
Madison	\$19,779,500	\$284,480	\$284,480	\$197,620
Montgomery	\$7,367,880	\$7,367,880	\$7,367,880	\$7,363,720
Totals	\$48,095,260	\$28,600,240	\$11,932,120	\$26,612,760

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

Office of the Ex Officio Land Commissioner

Land Tax Sales

Fiscal Year	Number of Sales	Assessed Valuation	Number of Redemptions	Total Redemptions
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
2019	6,927	\$45,538,003	4,773	\$5,539,328
2020	3,905	\$27,941,833	4,122	\$4,901,283

Fiscal Year	Number of Deeds ¹	Proceeds	Number of Assignments ²	Proceeds
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
2019	1,208 ⁵	\$3,411,064	2,021	\$2,343,210
2020	1,430 ⁶	\$3,268,287	1,803	\$1,864,441

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.

⁵ Not included in the 2019 tax deed total of 1208 are the 70 tax deeds that were issued to the Birmingham Land Bank Authority and the 30 that were issued to the Gadsden Land Bank Authority.

⁶ Not included in the 2020 tax deed total of 1430 are the 320 tax deeds that were issued to the Birmingham Land Bank Authority and the 9 that were issued to the Gadsden Land Bank Authority.

Reappraisals

As part of the Property Tax Division’s Equalization Program, counties perform statistical analysis of appraised values and market sales data each year. A base year is established every four years in the process known as reappraisal. During reappraisal, counties update their local construction cost indexes and reset all land value schedules used to appraise property. Once established, the base year is used in future years to compare variations in appraised value.

This table lists the counties under reappraisal for the 2020 tax year and the number of real property parcels located in each. Since counties begin their four-year reappraisal cycles in different years or may be required to reset their base year early in certain circumstances, the counties shown in this table change from year to year.

Reappraisals	
Oct. 1, 2019, for Collection on Oct. 1, 2020	
County	2020 Parcel Count
Baldwin	161,572
Choctaw	21,166
Clarke	28,719
Conecuh	16,193
Geneva	23,081
Macon	18,032
Mobile	209,863
Russell	34,282
Washington	22,694
	535,602

Property Tax Collections

Oct. 1, 2018, Lien Date; Oct. 1, 2019, Collection Date

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

County	State	County	County School	Municipal	Total Net Taxes
Autauga	\$4,850,287	\$5,785,135	\$8,236,849	\$3,775,308	\$22,647,580
Baldwin	\$30,940,939	\$49,105,294	\$61,558,294	\$25,337,325	\$166,941,852
Barbour	\$1,526,357	\$2,310,800	\$4,531,574	\$1,119,898	\$9,488,628
Bibb	\$1,123,534	\$1,687,565	\$1,870,913	\$299,165	\$4,981,176
Blount	\$2,732,464	\$7,346,645	\$4,685,086	\$1,533,915	\$16,298,110
Bullock	\$576,974	\$1,770,320	\$1,671,799	\$312,666	\$4,331,759
Butler	\$1,474,346	\$2,605,055	\$3,025,858	\$1,584,361	\$8,689,620
Calhoun	\$7,278,839	\$15,882,509	\$22,219,046	\$10,458,843	\$55,839,236
Chambers	\$2,561,669	\$8,655,239	\$6,094,353	\$590,375	\$17,901,636
Cherokee	\$1,893,828	\$4,491,781	\$6,544,448	\$536,895	\$13,466,952
Chilton	\$2,771,950	\$9,555,835	\$4,368,784	\$1,406,804	\$18,103,373
Choctaw	\$1,716,359	\$2,916,429	\$3,866,452	\$123,965	\$8,623,205
Clarke	\$2,095,186	\$3,617,795	\$5,336,987	\$702,763	\$11,752,730
Clay	\$710,969	\$1,289,476	\$1,598,897	\$333,159	\$3,932,502
Cleburne	\$855,757	\$1,889,388	\$2,394,412	\$571,981	\$5,711,539
Coffee	\$2,939,346	\$5,076,416	\$8,031,549	\$3,593,555	\$19,640,866
Colbert	\$4,441,302	\$6,059,584	\$12,824,461	\$3,927,974	\$27,253,321
Conecuh	\$923,188	\$2,621,984	\$1,524,557	\$398,015	\$5,467,744
Coosa	\$1,059,353	\$1,261,448	\$2,071,758	\$63,783	\$4,456,342
Covington	\$2,603,134	\$4,252,016	\$3,818,141	\$2,892,653	\$13,565,945
Crenshaw	\$991,029	\$3,158,004	\$1,798,494	\$343,944	\$6,291,472
Cullman	\$6,271,470	\$9,561,478	\$9,756,127	\$5,893,309	\$31,482,384
Dale	\$2,661,353	\$5,894,608	\$4,463,780	\$3,415,757	\$16,435,498
Dallas	\$2,339,516	\$4,789,369	\$4,408,932	\$4,951,763	\$16,489,580
Dekalb	\$3,483,390	\$7,515,681	\$9,005,078	\$3,159,269	\$23,163,418
Elmore	\$6,711,873	\$9,441,965	\$11,447,424	\$2,059,580	\$29,660,843
Escambia	\$2,829,451	\$5,485,260	\$7,857,503	\$2,580,152	\$18,752,365
Etowah	\$5,837,474	\$14,729,148	\$14,617,175	\$7,303,965	\$42,487,763
Fayette	\$896,492	\$1,680,352	\$1,549,344	\$502,625	\$4,628,813
Franklin	\$1,810,861	\$4,793,693	\$3,181,180	\$2,502,840	\$12,288,574
Geneva	\$1,145,499	\$2,758,284	\$2,152,843	\$785,248	\$6,841,873
Greene	\$1,059,644	\$3,854,044	\$1,800,685	\$410,603	\$7,124,975
Hale	\$1,065,795	\$2,787,730	\$1,767,288	\$289,941	\$5,910,754
Henry	\$1,087,343	\$3,281,890	\$2,310,545	\$571,290	\$7,251,069
Houston	\$9,522,443	\$19,947,331	\$15,917,759	\$5,044,495	\$50,432,027
Jackson	\$3,309,578	\$6,024,121	\$5,328,111	\$5,534,440	\$20,196,250
Jefferson	\$67,725,364	\$155,031,133	\$289,269,864	\$275,844,703	\$787,871,063
Lamar	\$910,567	\$2,053,135	\$1,609,034	\$298,135	\$4,870,871
Lauderdale	\$5,709,117	\$9,778,699	\$21,314,316	\$3,853,669	\$40,655,800
Lawrence	\$1,613,907	\$3,523,637	\$2,887,805	\$361,898	\$8,387,247

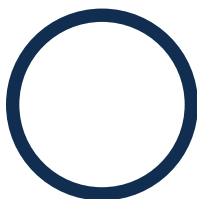
Property Tax Collections

Oct. 1, 2018, Lien Date; Oct. 1, 2019, Collection Date

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

County	State	County	County School	Municipal	Total Net Taxes
Lee	\$13,879,543	\$31,060,354	\$27,217,720	\$44,904,129	\$117,061,746
Limestone	\$6,436,977	\$13,598,944	\$16,592,217	\$6,734,843	\$43,362,980
Lowndes	\$858,680	\$3,237,160	\$2,141,653	\$349,226	\$6,586,719
Macon	\$871,091	\$1,734,444	\$4,753,627	\$516,823	\$7,875,986
Madison	\$29,497,739	\$54,380,323	\$126,118,464	\$53,288,804	\$263,285,331
Marengo	\$1,836,051	\$3,688,283	\$2,977,735	\$2,723,554	\$11,225,624
Marion	\$1,735,657	\$2,929,703	\$2,778,052	\$1,426,955	\$8,870,367
Marshall	\$6,389,659	\$14,518,561	\$15,145,098	\$8,822,687	\$44,876,005
Mobile	\$33,570,176	\$105,374,391	\$144,926,894	\$22,179,164	\$306,050,626
Monroe	\$2,076,285	\$4,618,901	\$3,472,554	\$806,541	\$10,974,281
Montgomery	\$19,252,855	\$24,513,666	\$32,860,008	\$37,271,084	\$113,897,614
Morgan	\$10,693,520	\$20,138,677	\$25,779,145	\$15,163,873	\$71,775,214
Perry	\$588,079	\$2,317,234	\$1,513,516	\$202,014	\$4,620,844
Pickens	\$1,035,839	\$2,834,834	\$2,019,628	\$1,129,849	\$7,020,150
Pike	\$2,244,332	\$4,522,955	\$3,842,978	\$1,669,911	\$12,280,177
Randolph	\$2,063,922	\$4,265,746	\$4,055,841	\$823,190	\$11,208,700
Russell	\$3,599,550	\$6,840,959	\$13,376,931	\$3,384,191	\$27,201,632
Shelby	\$22,324,110	\$27,818,034	\$108,025,693	\$40,248,952	\$198,416,789
St Clair	\$5,910,771	\$10,607,319	\$10,981,124	\$3,701,867	\$31,201,081
Sumter	\$922,263	\$2,469,319	\$2,055,725	\$747,051	\$6,194,359
Talladega	\$7,855,355	\$11,642,442	\$20,075,185	\$6,389,744	\$45,962,726
Tallahassee	\$5,150,379	\$6,936,251	\$11,584,654	\$1,862,564	\$25,533,848
Tuscaloosa	\$19,571,811	\$32,860,952	\$50,713,085	\$23,249,246	\$126,395,094
Walker	\$4,446,506	\$6,462,692	\$7,063,082	\$4,314,424	\$22,286,704
Washington	\$2,465,223	\$4,397,044	\$3,658,595	\$125,014	\$10,645,875
Wilcox	\$1,092,292	\$3,149,968	\$1,841,727	\$157,287	\$6,241,273
Winston	\$2,071,809	\$3,534,031	\$3,800,504	\$713,983	\$10,120,328
Total*	\$410,498,422	\$824,723,466	\$1,228,088,942	\$668,177,998	\$3,131,488,829

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



Find out more about this division

During Fiscal Year 2020, the Motor Vehicle Division:

- Issued 4,612 dealer regulatory licenses.
- Conducted 19,478 salvage vehicle inspections.
- Issued 32,371 International Registration Plan (IRP) licenses.
- Issued 41,704 International Fuel Tax Agreement (IFTA) decals.

Mandatory Liability Insurance Statistics

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Notices ¹	467,193	497,437	546,577	505,974	344,263
Suspensions ²	343,191	355,054	108,945	417,549	381,790

¹ MLI verification notices sent when vehicle insurance cannot be confirmed twice within a 21-day period.

² MLI suspensions sent when vehicle insurance cannot be confirmed within 30 days from MLI insurance verification notice.

Title and Registration Statistics

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Titles	1,573,312	1,566,193	1,572,733	1,497,008	1,397,929
Vehicle Registrations*	5,504,068	5,572,303	5,696,657	5,753,495	5,721,031

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

Motor Vehicle Fees

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
International Registration Plan (IRP) Fees ¹	\$33,093,219	\$31,959,569	\$36,377,183	\$38,572,029	\$35,877,633
Motor Vehicle Registration Fees ²	\$157,320,633	\$158,370,432	\$163,126,518	\$167,066,797	\$163,256,526
Motor Vehicle Title Application Fees	\$23,041,171	\$23,130,359	\$22,271,022	\$22,264,978	\$21,647,326
Salvage (Rebuilt) Vehicle Inspection Fees ³	\$1,250,662	\$1,359,770	\$1,685,716	\$1,741,320	\$1,476,985
Mandatory Liability Insurance (MLI) Reinstatement Fees ⁴	\$3,470,629	\$7,599,176	\$8,140,915	\$5,682,843	\$8,516,822
Miscellaneous Tags ⁵	\$200,059	\$217,340	\$223,476	\$237,230	\$225,104
International Fuel Tax Agreement (IFTA) Collections	\$8,151,424	\$12,020,611	\$11,898,640	\$11,712,494	\$15,164,069
IFTA Decal Fees ⁶	\$719,576	\$724,625	\$764,575	\$768,213	\$709,971
IRP/IFTA Trip Permit Fees ⁷	\$550,400	\$667,360	\$683,380	\$619,680	\$499,180
Motor Vehicle Dealer License Fees ⁸	\$134,475	\$128,225	\$143,495	\$151,485	\$400,625
Automotive Dismantler and Parts Recycler License Fees ⁹	\$168,726	\$180,444	\$179,420	\$254,300	\$199,655
Scrap Vehicle Fees ¹⁰	\$49,240	\$57,765	\$60,310	\$34,466	\$38,870
Total	\$70,829,581	\$78,045,244	\$82,428,132	\$82,039,038	\$248,012,766

¹ Net collections after distribution to IRP member jurisdictions.

² Registration fees collected by licensing officials and distributed in accordance with Sections 40-12-270 and 40-12-273, Code of Alabama 1975. Includes IRP Fees.

³ Inspection and Motor Vehicle Title Fees for Salvage (Rebuilt) vehicle applications as provided in Section 32-8-87, Code of Alabama 1975.

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. The total reported for FY 2020 represents the total reinstatement fees certified to the Comptroller's Office by both ADOR and local licensing officials.

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

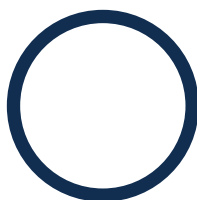
⁶ IFTA decals provided by Section 40-17-150(a), Code of Alabama 1975.

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 Dealer license fees provided by Section 40-12-391, Code of Alabama 1975. (Motor Vehicle Division began administering Aug. 1, 2012.)

⁹ Automotive dismantler and parts recycler license fees and Buyers Identification (BID) cards as provided by Section 40-12-412, Code of Alabama 1975. (Motor Vehicle Division began administering Sept. 1, 2017.)

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

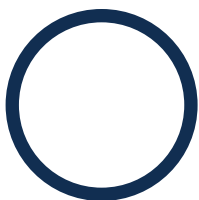


Find out more about this division

Final assessments in collectible status as of September 30, 2020 - \$438,321,220.

Delinquent Taxes Collected

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Central Office Collections	\$53,643,611	\$60,873,120	\$75,470,122	\$74,356,533	\$79,117,225
Field Collections					
Auburn/Opelika	\$2,208,417	\$2,689,911	\$3,228,301	\$3,688,809	\$3,506,999
Dothan	\$3,617,806	\$1,646,185	\$2,100,434	\$2,543,737	\$2,704,279
Gadsden	\$5,132,937	\$3,775,421	\$4,495,722	\$6,790,886	\$12,778,465
Huntsville & Shoals	\$4,655,643	\$5,067,666	\$4,531,996	\$5,921,261	\$7,177,666
Jefferson/Shelby	\$9,818,084	\$9,646,917	\$9,182,368	\$9,430,890	\$9,635,362
Mobile	\$5,085,135	\$4,399,868	\$5,816,935	\$8,339,190	\$7,400,551
Montgomery	\$4,624,275	\$4,957,163	\$4,911,125	\$5,636,535	\$6,428,638
Tuscaloosa	\$1,832,706	\$1,722,049	\$1,998,920	\$2,419,467	\$2,554,379
Subtotal for Field	\$36,975,002	\$33,905,179	\$36,265,800	\$44,770,775	\$52,186,340
Total	\$90,618,613	\$94,778,300	\$111,735,922	\$119,127,308	\$131,303,565



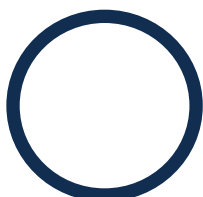
Find out more about this division

During Fiscal Year 2020 the Office of Taxpayer Advocacy assisted 2,979 taxpayers and provided \$7,669,597 of relief.

Taxpayer Relief Orders

	2016	2017	2018*	2019*	2020
Individual Income Tax	\$10,127,400	\$8,622,394	\$8,550,706	\$10,266,435	\$6,434,295
Taxpayers Assisted	2792	2528	2636	2401	2140
Sales Tax	\$473,318	\$631,777	\$363,277	\$146,445	\$125,218
Taxpayers Assisted	93	117	111	145	107
Corporate/Business Income Tax	\$140,508	\$53,075	\$1,138,882	\$693,730	\$446,366
Taxpayers Assisted	16	15	59	39	59
Business Privilege Tax	\$152,126	\$97,304	\$53,600	\$66,739	\$70,439
Taxpayers Assisted	142	175	350	337	600
Withholding Tax	\$145,758	\$44,105	\$124,518	\$94,251	\$104,218
Taxpayers Assisted	104	36	74	82	56
Misc. Tax	\$2,834	\$601	\$287,414	\$447,848	\$489,061
Taxpayers Assisted	13	5	8	35	17
Total	\$11,041,944	\$9,449,256	\$10,518,396	\$11,715,448	\$7,669,597
Total Taxpayers Assisted	3160	2876	3238	3039	2979

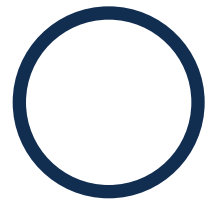
*Totals for 2016-2017 are calculated by the calendar year. The year 2018 is calculated from January 2018 through September 2018. First full fiscal year was 2019.



Find out more about this division

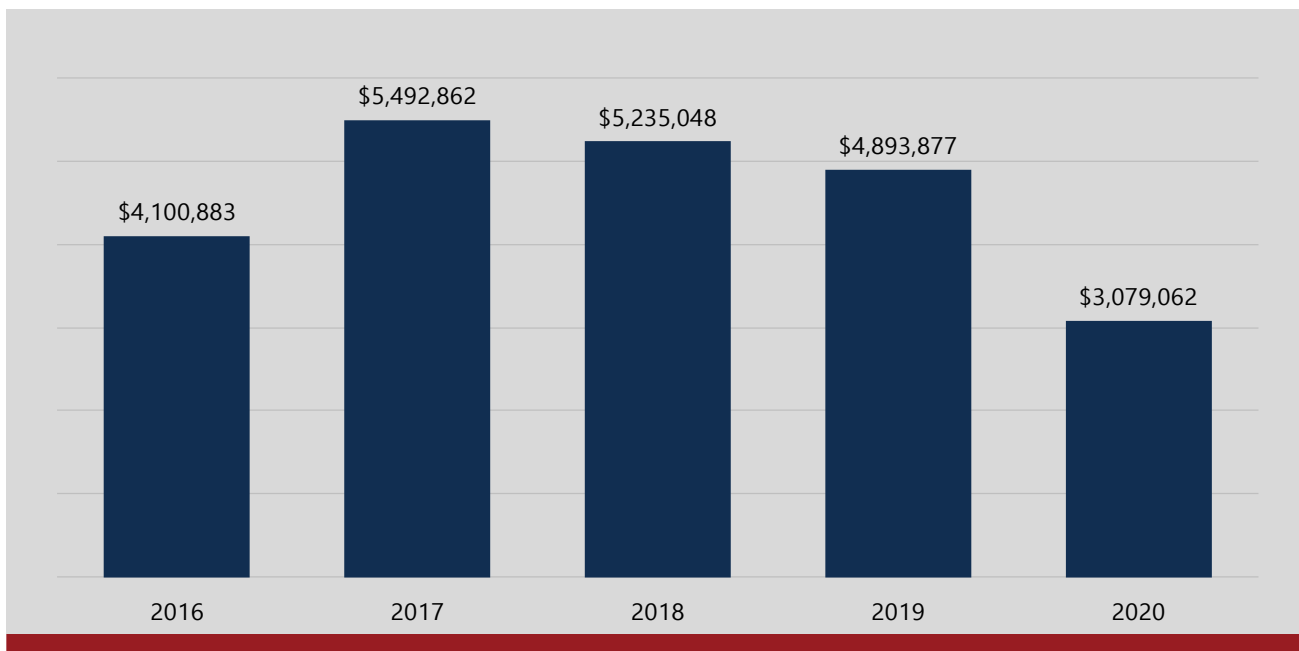
Voluntary Disclosure Program

- Collections resulting from Voluntary Disclosure Agreements totaled \$3,079,062 for Fiscal Year 2020.
- 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.



**Find out more
about this division**

Historical Collections

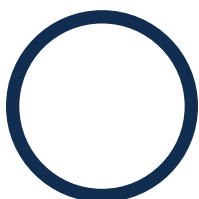


For Fiscal Year 2020, the Entity Registration and Processing Services Division:

- Collected electronic fund transfers in the amount of \$4,780,324,409.
- Collected \$2,558,698 through the Cashier's Office, which the Processing Division manages at the [Department's Taxpayer Service Centers](#).

Newly Registered Taxpayers by Entity Type

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Corporate	8,427	7,843	7,947	9,434	8,932
Fiduciary	4,236	4,165	3,954	4,449	4,346
Government	73	45	28	38	27
Individual	184,564	185,468	184,721	192,583	196,172
LLC	27,472	27,521	29,756	33,530	38,997
LLP	179	168	122	185	752
Non Profit	2,695	2,315	2,268	2,334	2,397
Partnership	1,280	1,126	1,118	1,322	843
Trust	263	196	116	442	73



Find out more about this division

Helpful Links

[Alabama eID](#)

[Atlas Alabama](#)

[Business Essentials for State Taxpayers \(B.E.S.T.\) Resources](#)

[Individual & Corporate Tax Due Dates](#)

[General Summary](#)

[Modernized Electronic Filing \(MeF\)](#)

[Monthly Abstracts](#)

[My Alabama Taxes \(MAT\)](#)

[OPPAL](#)

[Quarterly Interest Rates](#)

[Administrative Rules](#)

[Sales Tax Holidays](#)

[Sales and Use Tax Rates](#)

[Taxpayer Bill of Rights](#)

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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.