

2021 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 SEPTEMBER 5, 1996

December 13, 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 *2021 Annual Report*. This report is posted on the department's website at: <https://revenue.alabama.gov/wp-content/uploads/2021/12/2021-Annual-Report.pdf>.

One of our goals is to build taxpayers' confidence in the department. As part of our efforts to attain this goal, we developed a new brand to help show we are approachable and willing to help them. We feel the new look presents the department in a way that reflects our innovative approach to state government. We also are redesigning the department's website to be completely taxpayer oriented.

As our country deals with the impacts of the COVID-19 pandemic, the federal government has passed several stimulus relief acts to help people cope. Without updated state legislation, Alabama taxpayers would have been taxed on this federal relief. Thanks to your leadership and the work of the Alabama Legislature, legislation was enacted that released Alabama taxpayers from this additional undue burden. The department will continue to monitor all federal pandemic relief acts to assess if further state legislation is needed.

Our Motor Vehicle Division's title document upload project modernized the issuance of certificates of title, resulting in reduced costs for both state and local governments as well as the automotive industry. Their solution, which significantly speeds up the process, will save the department more than \$1 million dollars in processing costs annually.

These projects, and so much more, are the footprints along the path on which 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,



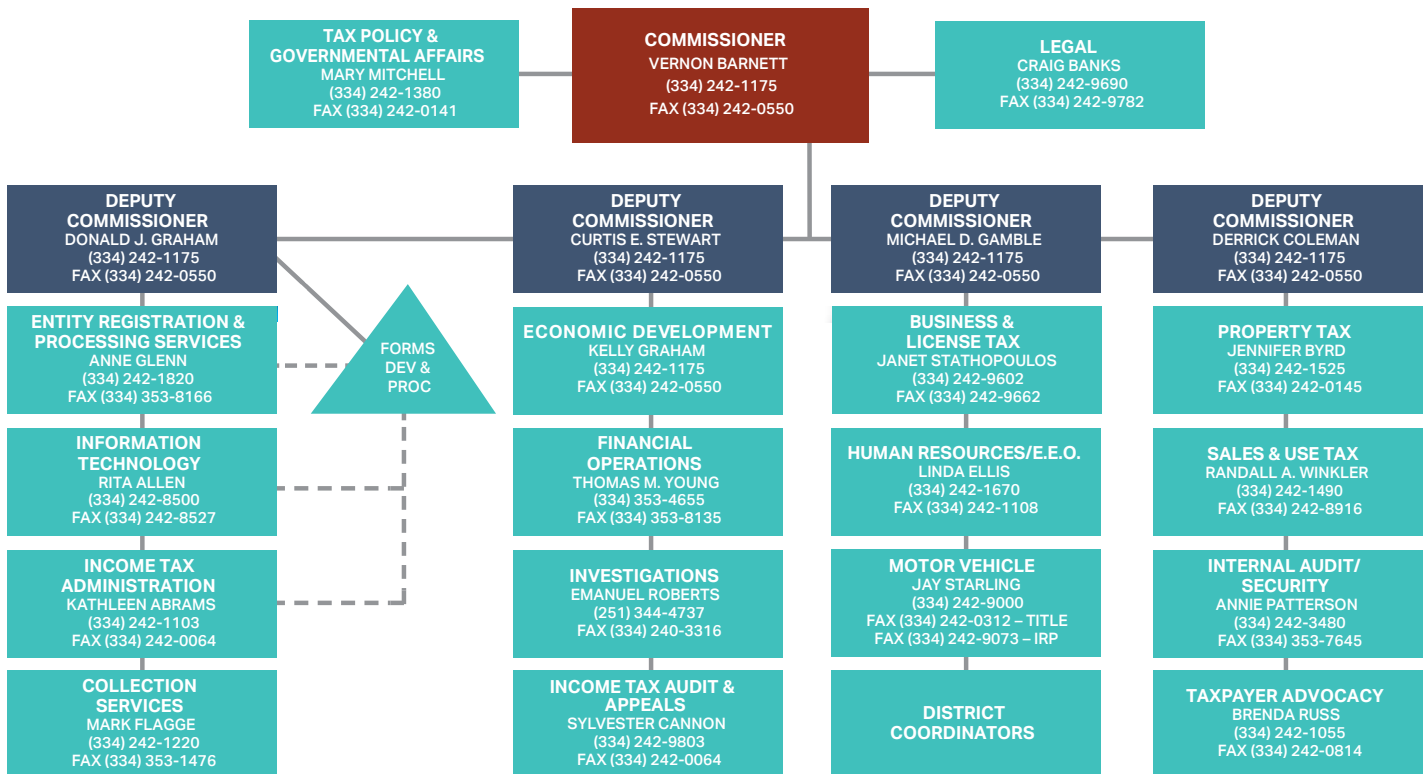
Vernon Barnett
Commissioner of Revenue

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The Department



AS OF SEPTEMBER 30, 2021

revenue.alabama.gov



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A New Look in 2021

Hello! We are ALDOR, the Alabama Department of Revenue, and we'd like to introduce you to our new image and brand. We realized over the last year or two that, while we have consistently leveraged technology to provide improved services to taxpayers, we were not presenting ourselves in a way that reflected our innovative approach to state government. Our goal is to instill confidence in ALDOR through every interaction with a taxpayer. Likewise, our brand should instill confidence and reflect the sophistication of our internal processes.

Our new look shows we are approachable and willing to help them meet their tax obligations which fund essential government services.

Every element of our new brand is thoughtful in its design. Our logo is both a spark and a direction forward. It symbolizes our forward-thinking distribution of resources. The "arrow in" represents our collective contributions and the revenue we collect. The "arrows out" represent what we give back to the community through public service and the resources we distribute to state and local government. Together, they form rays of light that embody Alabama's bright future.

The rollout of our new brand began with cosmetic updates to our website, followed by updated business collateral, and culminated in our year-end General Summary of State Taxes and Annual Report. However, ALDOR continues to move forward. We are working on a structurally improved website that is being rebuilt from the ground up. Our current website is focused on ALDOR's divisions, but the new website will be completely taxpayer oriented. The new website will have filters geared toward individuals, businesses, and professionals that will quickly route a taxpayer to the information they seek and appropriate tax division. The new website will also have a convenient chatbot that taxpayers can use when they have questions. ALDOR's new brand coupled with its taxpayer-oriented website redesign will make it easier for taxpayers to meet their tax obligations. It's all part of our commitment to effectively administer the revenue laws in an equitable, courteous and professional manner. *



Pandemic Relief for Alabama Taxpayers

Since early 2020, our country has been struggling with the impacts of the COVID-19 pandemic. The pandemic has socially and economically disrupted our way of life in this nation, particularly in health care. In response, the federal government passed several stimulus relief acts to help people cope with the effects the pandemic has had on all aspects of their lives.

The first federal relief package, the Coronavirus Preparedness and Response Supplemental Appropriations Act of 2020, was signed on March 6, 2020. This Act helped fund vaccine research and assisted state governments in fighting the spread of the virus. The second relief package, the Families First Coronavirus Response Act, was signed on March 18, 2020. This package helped to provide sick leave for those suffering from COVID-19 and for their caregivers. It also provides tax credits to employers who helped cover those costs. It was clear that the country needed much more immediate assistance.

On March 27, 2020, President Trump signed the largest relief package to date, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The CARES Act provided stimulus payments in the amount of \$1,200 for each person, plus an additional \$500 per child. This provided support and an economic boost to our struggling nation. This Act also expanded unemployment benefits and increased the amount of unemployment received per week. Loans and grants were given to small businesses through the

expanded Economic Injury Disaster Loan Program. The Paycheck Protection Program Flexibility Act of 2020 was signed on April 24, 2020. This Act helped struggling businesses through modifying the current issuance of additional loan funding and granting loan forgiveness by easing restrictions and requirements.

As the pandemic continued to cripple our nation, President Biden extended pandemic assistance through the American Rescue Plan Act of 2021. Signed on March 11, 2021, this relief package included additional stimulus payments of \$1,400 per individual and \$1,400 per dependent. Unemployment benefits were continued, and increased funds were provided. The child tax credit was also increased to help struggling families. Additionally, increased funding was provided to schools and to the CDC to assist in vaccine distribution. Economic support was provided to businesses through additional grants, loan funding, and additional loan forgiveness.

Without updated state legislation, Alabama taxpayers would have been taxed on the federal pandemic-related relief, unemployment, and economic assistance. This would have caused an additional undue burden on the taxpayers in our state. On February 10, 2021, Governor Ivey signed Act 2021-1, the Alabama Taxpayer Stimulus Freedom Act of 2021. This legislation ensures that pandemic-related relief measures and other benefits provided as a result of the federal



pandemic relief acts will not be taxable, or create an increased tax effect, for Alabama taxpayers.

Additionally, Act 2021-240, the COVID-19 Recovery Capital Credit Protection Act of 2021, was signed into law on April 20, 2021. This act ensures that investing companies, who are eligible for capital credits under the Capital Credit Program for previously qualifying projects, will not be penalized or disqualified from the program if the project is unable to meet the annual employment and wage requirements because of the impact of the COVID-19 pandemic. In addition, all unemployment compensation provided through the federal CARES Act and subsequent extensions of these benefits, including federal pandemic unemployment assistance (PUA) payments received by self-employed individuals, will be exempt from state income tax.

ALDOR will continue to monitor all federal pandemic relief acts to assess if further state legislation is needed. Although Alabama is still in recovery from the COVID-19 pandemic, the legislation passed in 2021 will help ease some of the burden on taxpayers. 🌟

ALDOR Implements Document Upload Feature to Streamline Process and Reduce Costs

ALDOR's Motor Vehicle Division (MVD) has issued Alabama certificates of title since the Alabama Uniform Certificate of Title and Antitheft Act was adopted in 1973. This responsibility comes with a great deal of paperwork, which in turn requires a great deal of time and expense. So, MVD donned their thinking caps and got to work on a solution that will save the Department more than \$1 million dollars in processing costs annually while creating efficiencies for everyone involved in the titling process.

ALDOR receives more than 6,000 applications for certificate of title daily and issues an average of 1.5 million certificates of title annually. With such a large volume of applications, the logical solution was to slash time and expense processing paperwork by embracing technology to modernize the titling process. MVD developed a title document upload process that it tested and then systematically expanded throughout 2021.

To put the title document upload project's efficiencies in perspective, it is important to look back. In the past, designated agents had to send completed applications and all supporting documentation to ALDOR for an Alabama certificate of title to be issued. These title application packages were then routed to a third-party vendor. Upon receipt, these vendors scanned the paper title application packages and uploaded the images to the Alabama Title System (ALTS) to allow for the examination of



the applications and supporting documents before issuing certificates of title. This process was slow, cumbersome, and inefficient.

In October 2020, MVD began allowing designated agents to upload batches of applications for certificate of title and supporting document images directly to ALTS utilizing secure file transfer protocol (FTP). This newly allowed process eliminated the requirement for designated agents to package and mail original title documents and time and expense needed to scan these documents. In April 2021, ALDOR expanded this process to allow designated agents the ability to upload individual title documents directly into ALTS. In July 2021, ALDOR notified designated agents that they would be required to upload title documents by November 2021.

MVD's efforts to simplify the titling process cut the standard processing time for a title application package by as much as two-thirds. Additionally, designated agents can now eliminate mail fees previously associated with sending the title application package for manual processing as well as all fears of documents being lost in the mail. These improvements have resulted in vehicle owners and lienholders seeing a quicker turnaround time on the issuance and receipt of certificates of title. The efficiency created by the streamlined system has led to significant cost and time savings for everyone involved. Put simply, MVD's title document upload project has modernized the issuance of certificates of title and resulted in reduced costs for both state and local governments as well as the automotive industry. ✨

Taxpayer Service Centers



AUBURN/ OPELIKA

330 Skyway Drive
Auburn, AL 36830
334-887-9549
Serving: Chambers, Clay, Coosa, Lee, Randolph, Russell, Talladega, and Tallapoosa Counties



HUNTSVILLE

4920 Corporate Drive
Suite H
Huntsville, AL 35805
256-837-2319
Serving: Cullman, Jackson, Lawrence, Limestone, Madison, and Morgan Counties



MONTGOMERY

2545 Taylor Road
Montgomery, AL
334-242-2677
Serving: Autauga, Bullock, Butler, Chilton, Crenshaw, Dallas, Elmore, Lowndes, Macon, Montgomery, and Pike Counties



DOTHAN

121 Adris Place
Dothan, AL
334-793-5803
Serving: Barbour, Coffee, Covington, Dale, Geneva, Henry, and Houston Counties



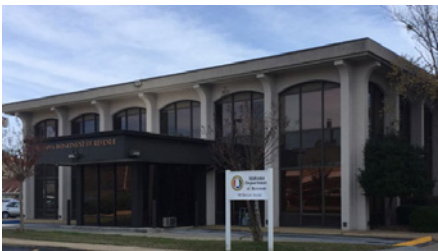
JEFFERSON/SHELBY

2020 Valleydale Road
Suite 208
Hoover, AL 35244
205-733-2740
Serving: Jefferson, and Shelby Counties



SHOALS

201 South Court Street
Suite 200
Florence, AL 35630
256-383-4631
Serving: Colbert, Franklin, and Lauderdale Counties



GADSDEN

701 Forrest Avenue
Gadsden, AL 35901
256-547-0554
Serving: Blount, Calhoun, Cherokee, Cleburne, DeKalb, Etowah, Marshall, and St. Clair Counties



MOBILE

851 East I-65 Service Road S.
Suite 100
Mobile, AL 36606
251-344-4737
Serving: Baldwin, Choctaw, Clarke, Conecuh, Escambia, Mobile, Monroe, Washington, and Wilcox Counties



TUSCALOOSA

1434 22nd Avenue
Tuscaloosa, AL 35401
205-759-2571
Serving: Bibb, Fayette, Greene, Hale, Lamar, Marengo, Marion, Perry, Pickens, Sumter, Tuscaloosa, Walker, and Winston Counties

Revenue Tax Highlights

TOTAL FISCAL YEAR COLLECTED	\$13,966,302,589
COLLECTED ELECTRONICALLY	\$12,812,733,380

COLLECTION TRENDS

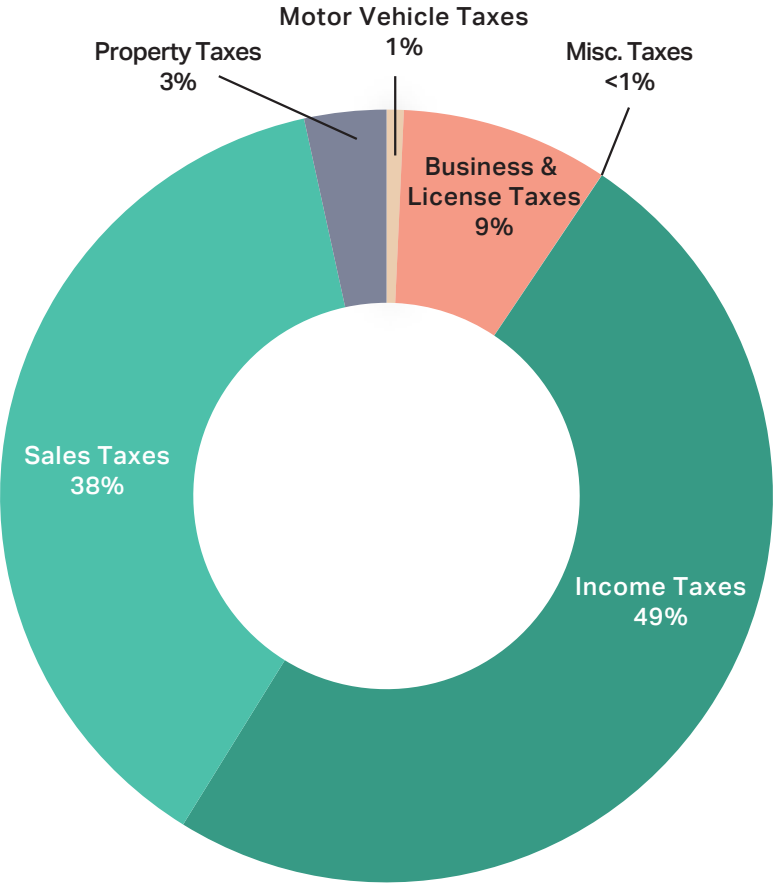
FY 2020

\$12,210,576,329

FY 2021

\$13,966,302,589

+14%



2021 TAX COLLECTIONS

REVENUE ABSTRACT

FISCAL YEAR: OCTOBER 1, 2020 – SEPTEMBER 30, 2021

Comparative Statement of Gross Tax Collections for the Month and Fiscal Periods Indicated.

Title of Tax	FYTD 2020-21	FYTD 2019-20	% Change
Bulk Storage Withdrawal Fee	41,021,346.08	36,576,572.64	12.15
Business Privilege Tax	186,835,001.10	172,126,748.98	8.55
CMRS Wireless 911 Service Charge	26,741,049.18	26,174,665.70	2.16
Coal Severance (\$.135/Ton).....	1,361,788.11	1,511,567.46	(9.91)
Coal Severance (\$.20/Ton)	2,009,597.34	2,225,535.70	(9.70)
Contractors' Gross Receipts	33,146,460.67	42,854,149.49	(22.65)
Deeds and Assignments.....	5,351,148.64	5,669,995.56	(5.62)
Dry Cleaning Registration Fee	208,674.30	187,830.66	11.10
Estate and Inheritance	988.00	10,493.00	(90.58)
Financial Institutions Excise	160,262,349.15	150,228,045.59	6.68
Forest Products Severance	5,931,896.64	5,719,838.04	3.71
Freight Line R.R. Equipment.....	5,336,768.13	5,120,695.03	4.22
Gasoline.....	641,373,285.40	570,979,915.86	12.33
Gasoline (Aviation & Jet Fuel)	1,842,168.80	1,879,951.34	(2.01)
Hazardous Waste.....	1,016,410.50	922,348.27	10.20
Hospital Assessment Fee	304,786,422.73	300,198,524.40	1.53
Hydro-Electric KWH.....	2,744,939.31	1,210,266.89	
IFTA License Tax.....	15,224,772.45	12,521,142.00	21.59
Income Tax-Corporate	973,993,949.64	604,044,219.29	61.25
Income Tax-Individual.....	5,579,656,903.02	4,936,593,351.82	13.03
IRP Registration Fees	59,282,957.91	54,410,062.14	8.96
Lodgings.....	87,457,354.03	69,299,087.66	26.20
Medicaid Nursing Facility.....	119,216,142.12	112,718,594.16	5.76
Medicaid Pharm. Services.....	8,791,902.01	8,694,573.79	1.12
Miscellaneous Tags.....	679,509.87	225,302.21	
Miscellaneous Taxes*	961,732.69	453,240.06	
Mobile Telecom Tax.....	20,662,937.11	26,747,621.65	(22.75)

REVENUE ABSTRACT

CONTINUED

FISCAL YEAR: 1 OCTOBER 2020 – 30 SEPTEMBER 2021

Title of Tax	FYTD 2020-21	FYTD 2019-20	% Change
Motor Fuels (Compressed/Liquified Gas)	298,878.94	300,718.01	(0.61)
Motor Fuels (Diesel).....	234,823,131.57	202,130,280.08	16.17
Motor Vehicle Title Fees.....	23,719,719.75	21,650,826.07	9.56
Motor Veh Salv Inspec Fees	1,433,025.10	1,476,985.00	(2.98)
Oil & Gas Privilege (8%)	21,377,691.63	17,270,390.77	23.78
Oil & Gas Production (2%).....	8,169,863.55	6,675,573.29	22.38
Oil Lubricating	1,640,979.95	1,616,342.69	1.52
Oil Wholesale License	8,216,827.26	8,301,712.97	(1.02)
Pari-Mutuel Pool	4,111,997.84	2,203,928.40	86.58
Petroleum Commodities Inspection Fee	59,993,162.98	58,084,773.82	3.29
Property Tax**	468,015,279.97	445,584,079.15	5.03
Rental or Leasing.....	91,865,974.62	83,977,284.37	9.39
Sales	2,908,063,265.23	2,530,783,840.48	14.91
Scrap Tire Environmental Fee	4,707,764.74	4,345,825.09	8.33
Simplified Sellers Use Tax.....	521,083,278.76	386,301,351.27	34.89
Solid Waste Disposal Fee	8,600,977.35	8,030,572.37	7.10
Store Licenses	572,988.38	558,212.46	2.65
Tobacco Cigarette Tax	158,119,999.54	162,248,926.14	(2.54)
Tobacco OTP Tax.....	12,878,263.76	11,378,924.46	13.18
TVA Electric.....	80,127,216.74	87,336,580.85	(8.25)
Use.....	502,227,443.24	449,367,869.73	11.76
Utility Gross Receipts	405,885,402.27	409,992,779.73	(1.00)
Utility License (2.2%)	154,471,000.57	160,287,462.52	(3.63)
TOTAL.....	13,966,302,588.67	12,209,209,579.11	14.39

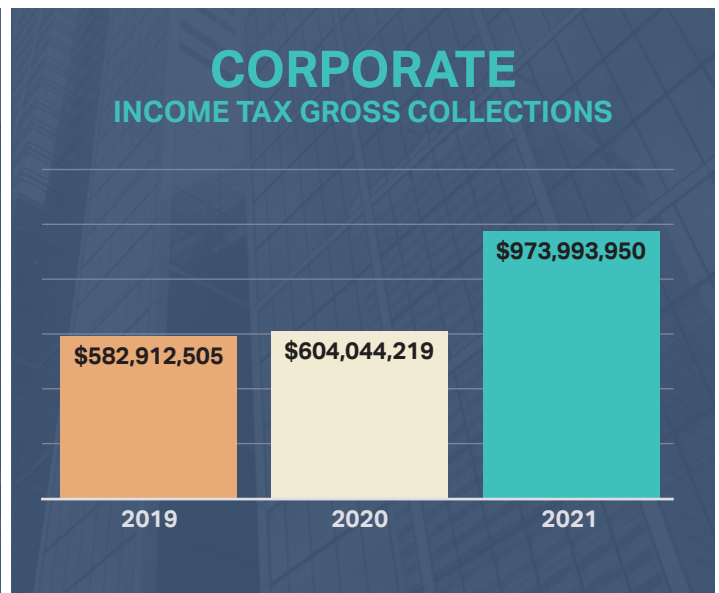
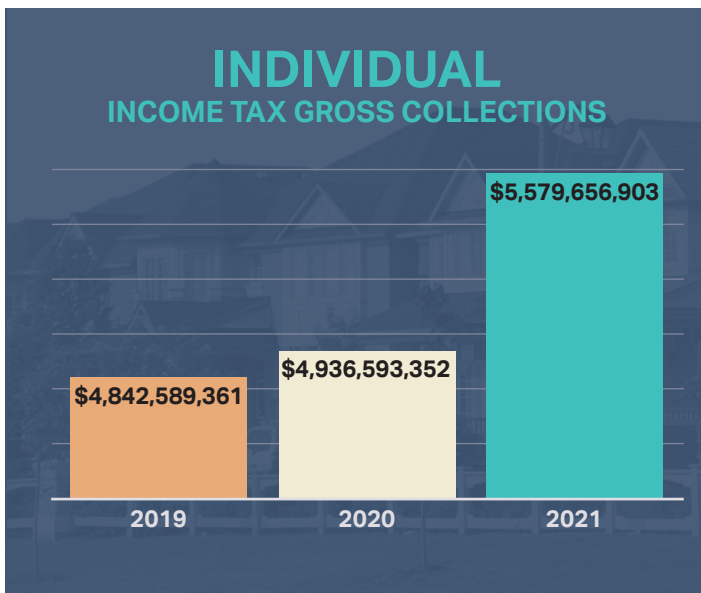
The abstract reflects funds certified to the State Treasurer for the Fiscal Year 2021. Any discrepancies between the amounts reported in the abstract and other information included in the Annual Report are attributable to the timing of the certification for the Fiscal Year 2021.

* Miscellaneous taxes collected includes: Auto Dismantler License, Auto Reconditioner & Rebuilder License, Illegal Drugs, Motor Carrier Mileage.

** Property Tax as reported to the Comptroller. Refunds made by local jurisdictions are not reported.

Income Tax Collections and Refunds

INCOME TAX COLLECTIONS				<p>OVER \$6.5 BILLION</p> <p>IN INDIVIDUAL AND CORPORATE INCOME TAX GROSS COLLECTIONS</p>
Fiscal Year	2019	2020	2021	
Individual Paid on Estimates	\$314,470,494	\$314,404,656	\$384,864,407	
Withholding	\$3,749,212,731	\$3,847,281,006	\$4,135,481,417	
Pass- Through	\$179,122,609	\$164,970,362	\$283,269,337	
Collected as Additional Tax Due	\$599,783,527	\$609,937,327	\$776,041,741	
Total Individual Gross	\$4,842,589,361	\$4,936,593,352	\$5,579,656,903	
Total Corporate Gross	\$582,912,505	\$604,044,219	\$973,993,950	
Total Income Tax Collections	\$5,425,501,866	\$5,540,637,571	\$6,553,650,853	



INCOME TAX REFUNDS				
Fiscal Year	Total No. of Refunds	Individual Refunds	Corporate Refunds	Total Refunds
2019	1,138,653	\$647,745,702	\$127,917,354	\$775,663,055
2020	1,159,137	\$662,541,121	\$114,908,361	\$777,449,482
2021	1,181,821	\$670,819,589	\$129,709,854	\$800,529,443

Number of Refunds Issued	2019	2020	2021
Individual Refunds	1,133,483	1,155,558	1,177,720
Corporate Refunds	5,170	3,579	4,101
Total Refunds	1,138,653	1,159,137	1,181,821

\$1.2 MILLION REFUNDS ISSUED IN FY2021 OF OVER **\$800 MILLION**

INDIVIDUAL INCOME TAX RETURN DATA

	2019	2020	2021
Individual Returns Filed	2,056,705	2,139,463	2,203,981
Number Filed Electronically (E40, 40NR, 40EZ)	1,772,824	1,877,239	1,956,154
Number of Joint	775,500	789,859	803,896
Number w/ Paid Preparer Signature	1,181,690	1,193,337	1,219,111
Number of returns Itemizing Deductions	1,266,191	1,285,918	1,338,413
Total Alabama tax liability shown on returns	\$3,674,634,566	\$3,964,783,605	\$4,234,531,927
Number of returns with tax due at time of filing	599,965	633,276	607,834
Amount of tax due	\$363,099,518	\$404,724,322	\$440,130,081
Number of returns showing overpayments	1,219,213	1,270,793	1,303,291
Amount of overpayments	\$610,719,689	\$641,646,287	\$655,825,110
Number of Zero Balance Returns	204,456	214,713	268,057

OTHER ENTITY TAX RETURN DATA

	Number of Returns Filed FY 2021		
	Paper	E-Filed	Total
Corporate Income Tax (20C/20CC)	11,005	28,028	39,033
S Corporation (20S)	7,061	62,926	69,987
Partnership/LLC (65)	8,732	58,410	67,142
Composite (PTEC)	4,743	17,126	21,869
Fiduciary (41)	4,543	23,241	27,784
Business Privilege Tax (PPT/CPT/BPT-IN)	79,081	180,701	259,782
Financial Institution Excise Tax (ET-1/ET-1C/ET-8)	765	-	765
Total	171,795	314,567	486,362

486,362

RETURNS FILED
FOR OTHER ENTITIES

Income Tax Withholding Returns

	Number of Returns Filed FY 2021		
	Paper	MAT/Efile	Total
Withholding A6 Monthly	2,900	471,451	474,351
Withholding A1 Quarterly	10,026	412,735	422,761
Withholding A3 Annual	2,646	106,050	108,696
Total	15,572	990,236	1,005,808

OVER 1 MILLION

INCOME TAX WITHHOLDING
RETURNS FILED DURING FY2021

FIET NET DISTRIBUTIONS

	2019	2020	2021
State General Fund	\$39,686,474	\$35,261,905	\$90,417,436
Municipalities	\$27,502,855	\$25,790,487	\$62,535,149
Counties	\$13,805,851	\$12,954,622	\$31,383,188
Total	\$80,995,180	\$74,007,014	\$184,335,772

Fiscal Year	Certificates of Compliance Issued	Certificates of Non-Compliance Issued
2019	13,460	5,994
2020	14,878	5,625
2021	15,551	6,871

BUSINESS PRIVILEGE TAX

Fiscal Year	Business Privilege Tax Collections	Business Privilege Tax Refunds	TOTAL
2019	\$160,441,186	\$24,256,556	\$136,184,630
2020	\$172,126,749	\$22,922,079	\$149,204,670
2021	\$186,835,001	\$27,383,043	\$159,451,959

ANNUAL TOP COLLECTIONS (TREASURY OFFSET PROGRAM)

Fiscal Year	Total Collections
2019	\$36,017,101
2020	\$36,952,296

2021

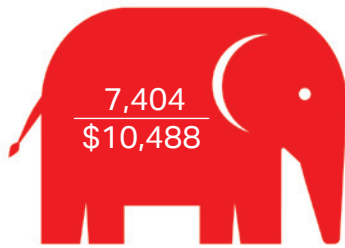
\$46,920,623

2021 VOLUNTARY CONTRIBUTIONS

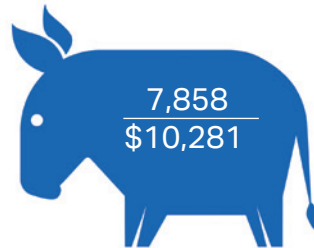
Organization	Organization Legal Name	Number of Donors	Total Contributions
Senior Services	Alabama Aging Program	882	\$11,861
Arts Development	Alabama Arts Development Fund	710	\$8,696
Wildlife Fund	Alabama Nongame Wildlife Program	866	\$13,242
Child Abuse	Child Abuse Trust Fund	1,617	\$34,585
Veterans Program	Alabama Veterans' Program	1,274	\$30,537
Veterans Cemetery- Spanish Fort	Alabama State Veterans Cemetery- Spanish Fort	505	\$5,837
Foster Care	Foster Care Trust Fund	970	\$18,498
Mental Health	Mental Health Consumers of Alabama	1,209	\$21,247
Breast Cancer	Breast and Cervical Cancer Research Program	912	\$15,155
Cancer Research	University of South Alabama Mitchell Cancer Institute Fund	1,052	\$17,392
Military Support	Alabama Military Support Foundation	609	\$8,871
Veterinary Medical	Alabama Veterinary Medical Foundation Spay/ Neuter Program	677	\$10,865
Historic Preservation	Alabama State Historic Preservation Fund	478	\$5,086
Firefighters Fund	Alabama Firefighters Annuity and Benefit Fund	569	\$7,661
Violence Assistance	Victims of Violence Assistance	697	\$9,666
Rescue Squad	Alabama Association of Rescue Squads	444	\$4,073
Archives Services	Archives Services Fund	6	\$19
USS Alabama Battleship Commission	USS Alabama Battleship Commission	490	\$5,690
Children First Trust Fund	Children First Trust Fund	815	\$11,632
Totals		14,782	\$240,613

Note: Check off contributions 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.

Political Contributions



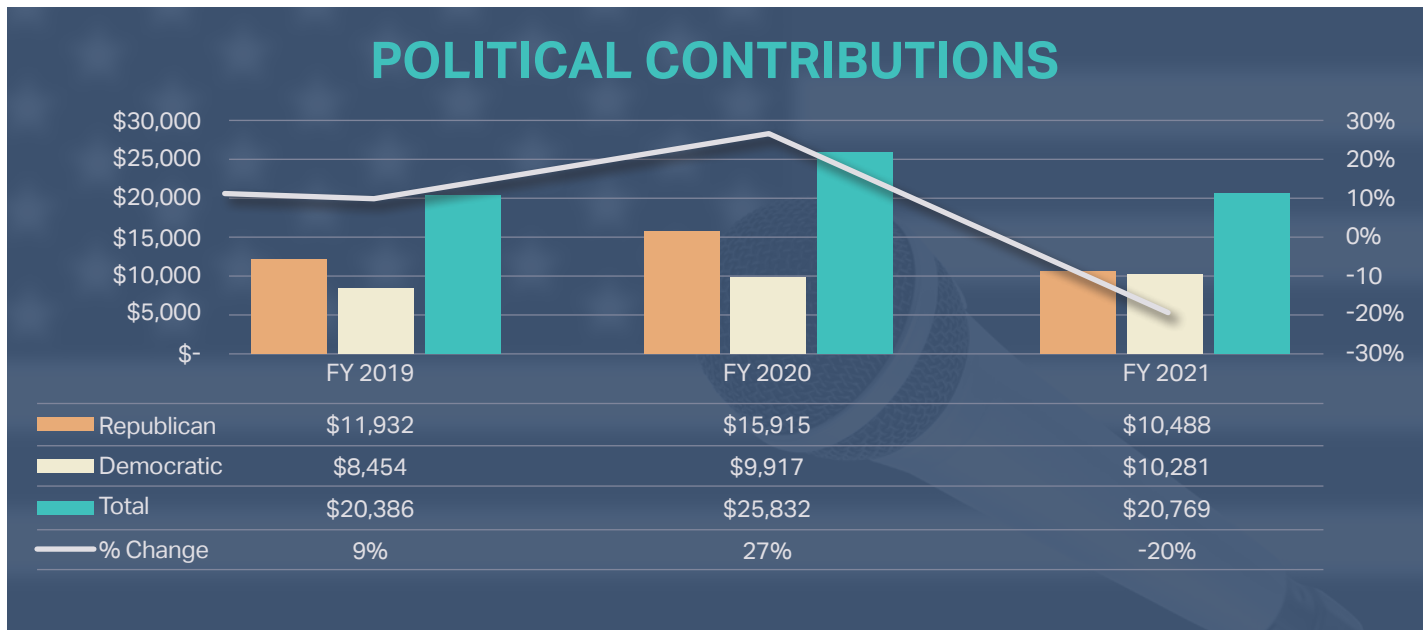
Republican



Democratic

15,262
\$20,769

Total



FY	Republican	Democratic	Total	% Change
2019	\$11,932	\$8,454	\$20,386	9%
2020	\$15,915	\$9,917	\$25,832	27%
2021	\$10,488	\$10,281	\$20,769	-20%

Sales and Use Tax Facts and Collections

TAX FACTS	Number	Totaling
Sales Tax Discount Taken	463,614	\$22,624,999
Lodgings Tax Discount Taken	30,888	\$1,862,237

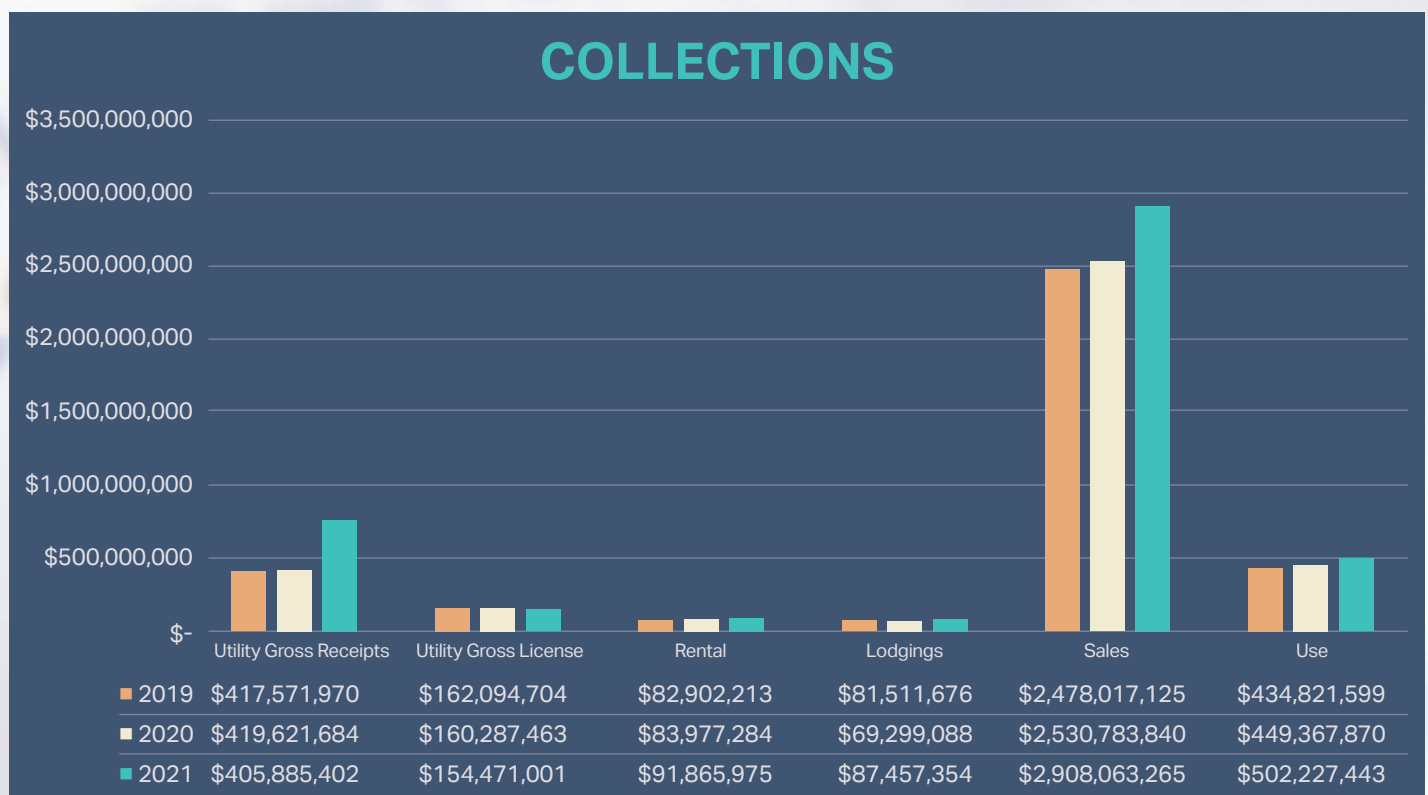
Local Tax Administration	Number of local taxes	Number of localities
	192	155

ONE SPOT Returns Filed/Collected	Number of Returns Filed	Amount of Collected
	5,428,262	\$2,881,359,925

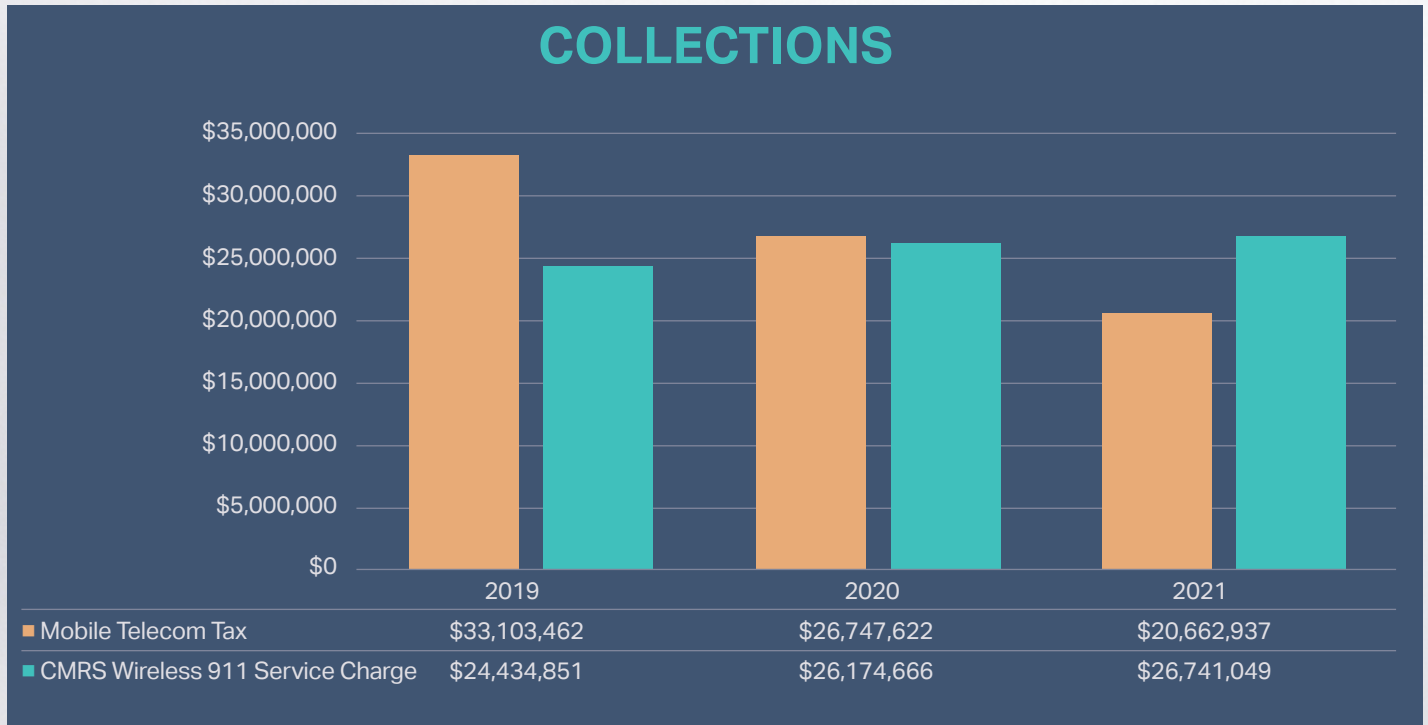
Wholesale to Retail Accountability Program (WRAP)	Amount*
WRAP Audits Completed and Assessed	\$7,166,540
WRAP Audit Collections	\$6,799,321

*These amounts represent state tax only.

Tax Type	2019	2020	2021
Lodgings	\$81,511,676	\$69,299,088	\$87,457,354
Rental	\$82,902,213	\$83,977,284	\$91,865,975
Sales	\$2,478,017,125	\$2,530,783,840	\$2,908,063,265
Use	\$434,821,599	\$449,367,870	\$502,227,443
Utility Gross License	\$162,094,704	\$160,287,463	\$154,471,001
Utility Gross Receipts	\$417,571,970	\$419,621,684	\$405,885,402



Tax Type	2019	2020	2021
Mobile Telecom Tax	\$33,103,462	\$26,747,622	\$20,662,937
CMRS Wireless 911 Service Charge	\$24,434,851	\$26,174,666	\$26,741,049



Simplified Sellers Use Tax Facts and Collections

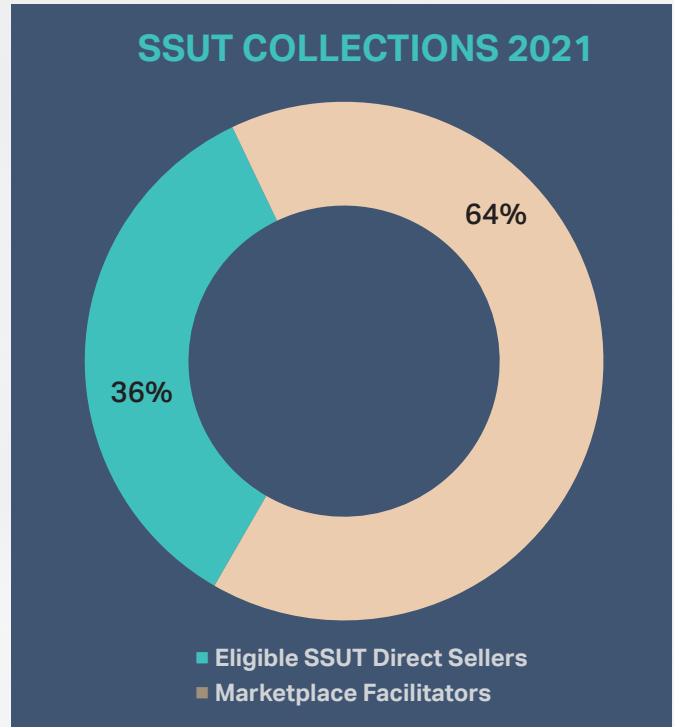
FY 2021

October 2020	\$37,325,954
November 2020	\$38,509,290
December 2020	\$44,786,192
1st Quarter Total	\$120,621,437

January 2021	\$53,688,656
February 2021	\$40,951,297
March 2021	\$36,684,409
2nd Quarter Total	\$131,324,361

April 2021	\$49,617,959
May 2021	\$44,933,496
June 2021	\$43,697,596
3rd Quarter Total	\$138,249,050

July 2021	\$45,368,119
August 2021	\$41,021,779
September 2021	\$44,356,787
4th Quarter Total	\$130,746,686



Any discrepancy between the amounts referenced above and those reported in the Revenue Abstract are attributable to the timing of the certification of funds to the State Treasurer.

SSUT COLLECTIONS 2021

Eligible SSUT Sellers	\$189,933,939.79	36%
Marketplace Facilitators	\$331,007,594.44	64%
Total		

\$520,941,534.23

**PARTICIPANTS
IN SSUT PROGRAM**

4,243

**TOTAL
CONTRIBUTIONS
TO DATE**

\$1,250,954,389

DISTRIBUTION OF TVA IN-LIEU-OF TAXES PAYMENT

Share

Annual Distribution

17% State General Fund

\$13,479,498

83% TVA-Served Counties

\$65,811,668

Total Distributions

\$79,291,166

Breakdown of TVA-Served Counties

Total Distribution

Calhoun

\$100,086

Cherokee

\$822,054

Colbert

\$4,839,106

Cullman

\$3,634,147

DeKalb

\$2,447,779

Etowah

\$141,910

Franklin

\$1,628,819

Jackson

\$4,885,812

Jefferson

\$1,813,802

Lauderdale

\$4,324,939

Lawrence

\$1,272,528

Limestone

\$7,557,259

Madison

\$14,768,593

Marshall

\$4,967,860

Morgan

\$12,430,975

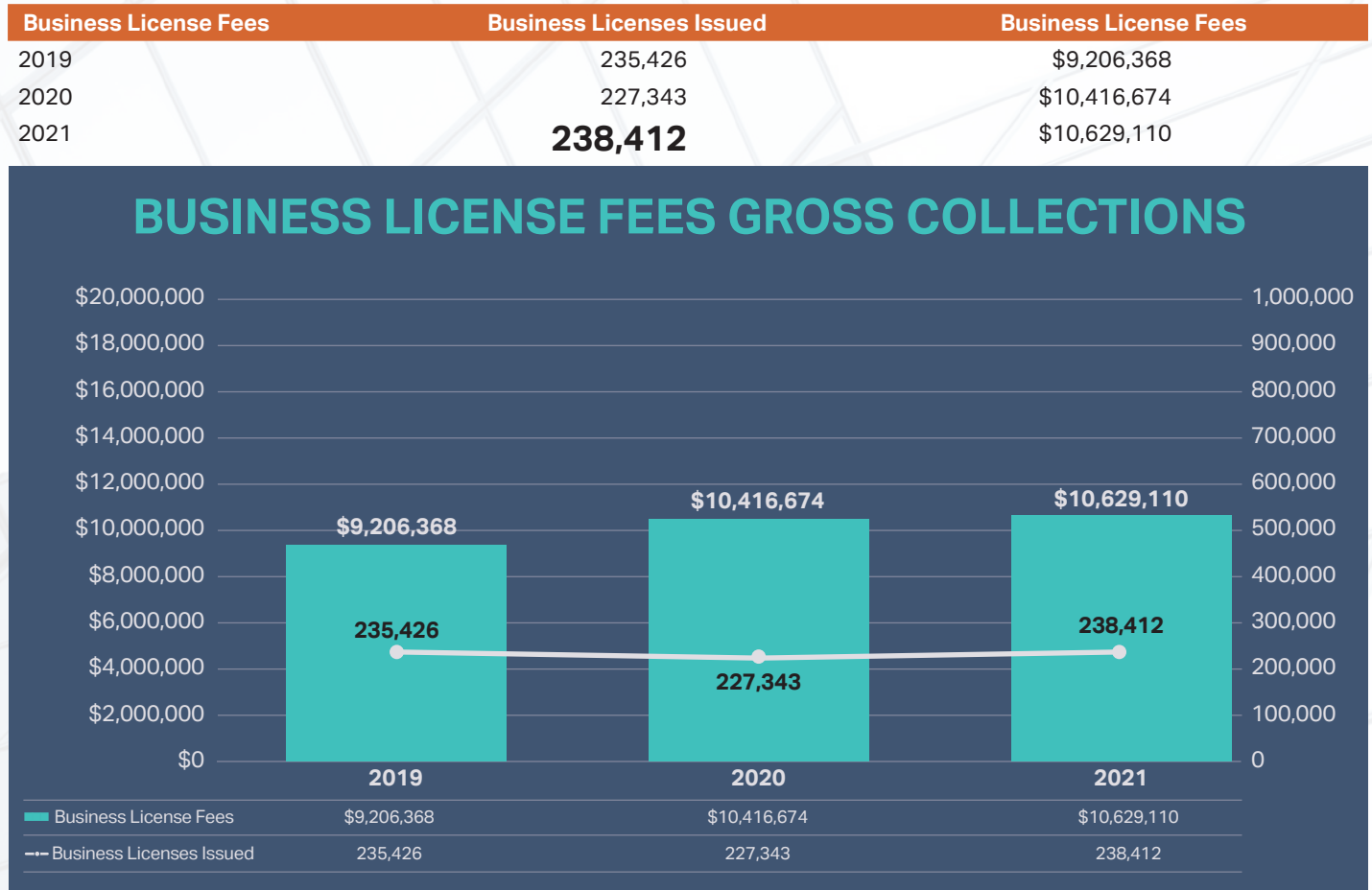
Winston

\$176,000

TOTAL

\$65,811,668

Business and License Tax Facts and Collections



Tobacco Taxes

TOTAL OF STATE TOBACCO STAMPS SOLD

2019	251,550,000
2020	253,870,800
2021	242,809,548

TOTAL OF COUNTY TOBACCO STAMPS SOLD

2019	59,193,716
2020	43,314,200
2021	38,541,253



COUNTY TOBACCO TAXES COLLECTED BY THE STATE

Net Distributions

County	2019	2020	2021
Barbour	\$186,518	\$210,681	\$188,798
Bullock	\$46,318	\$53,453	\$50,855
Chambers	\$477,117	\$530,955	\$514,428
Cherokee	\$199,192	\$193,994	\$189,940
Coosa	\$30,487	\$39,229	\$30,530
Crenshaw	\$51,881	\$55,394	\$56,274
Fayette ¹	\$0	\$39,289	\$59,150
Franklin	\$147,841	\$151,450	\$148,269
Geneva	\$102,657	\$121,254	\$104,385
Houston	\$526,130	\$522,159	\$437,032
Limestone	\$257,162	\$292,329	\$276,039
Marion	\$118,813	\$132,625	\$127,285
Marshall	\$172,765	\$189,286	\$179,515
Mobile	\$2,610,313	\$167,895	\$33,840
Randolph	\$429,542	\$508,420	\$450,550
St. Clair	\$401,251	\$382,452	\$355,105
Talladega	\$396,832	\$420,784	\$423,341
Washington	\$100,283	\$109,234	\$110,974
TOTAL	\$6,255,101	\$4,120,882	\$3,736,312

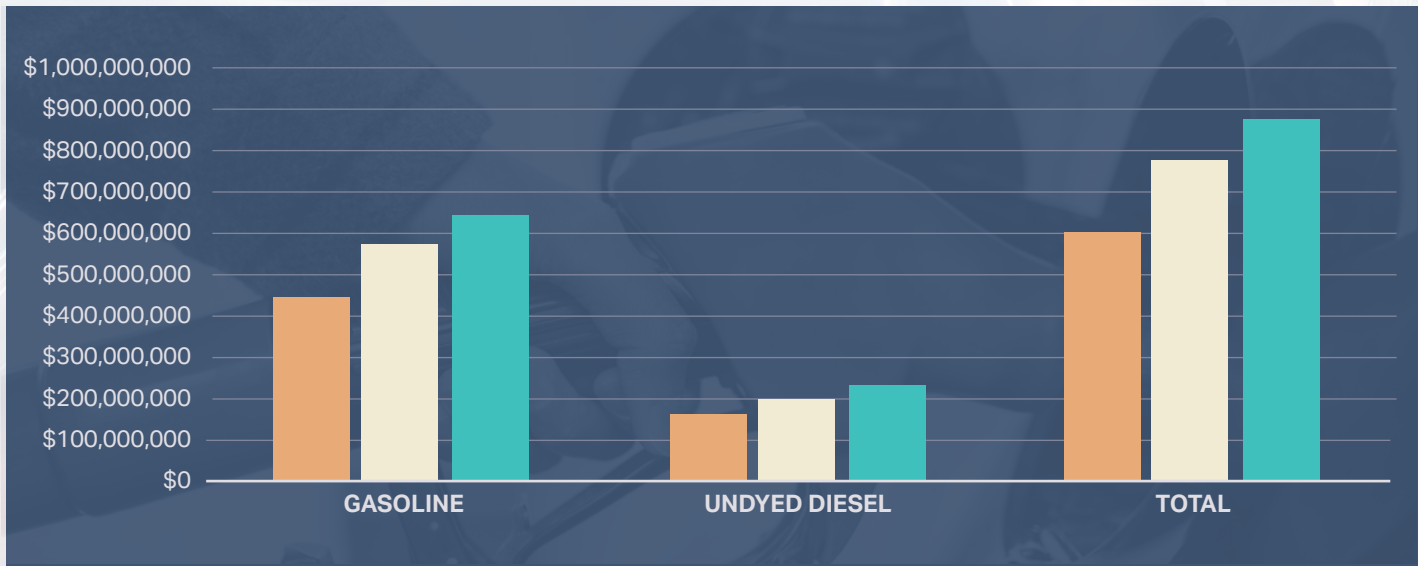
¹ ALDOR began administering this tax in FY 2020.

Motor Fuel Tax



MOTOR FUEL TAX COLLECTIONS

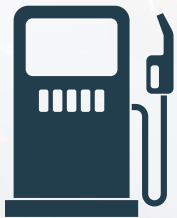
YEAR	GASOLINE	UNDYED DIESEL	TOTAL
2019	\$444,789,298	\$158,581,271	\$603,370,569
*2020	\$570,979,916	\$202,130,280	\$773,110,196
*2021	\$641,373,285	\$234,823,132	\$876,196,417



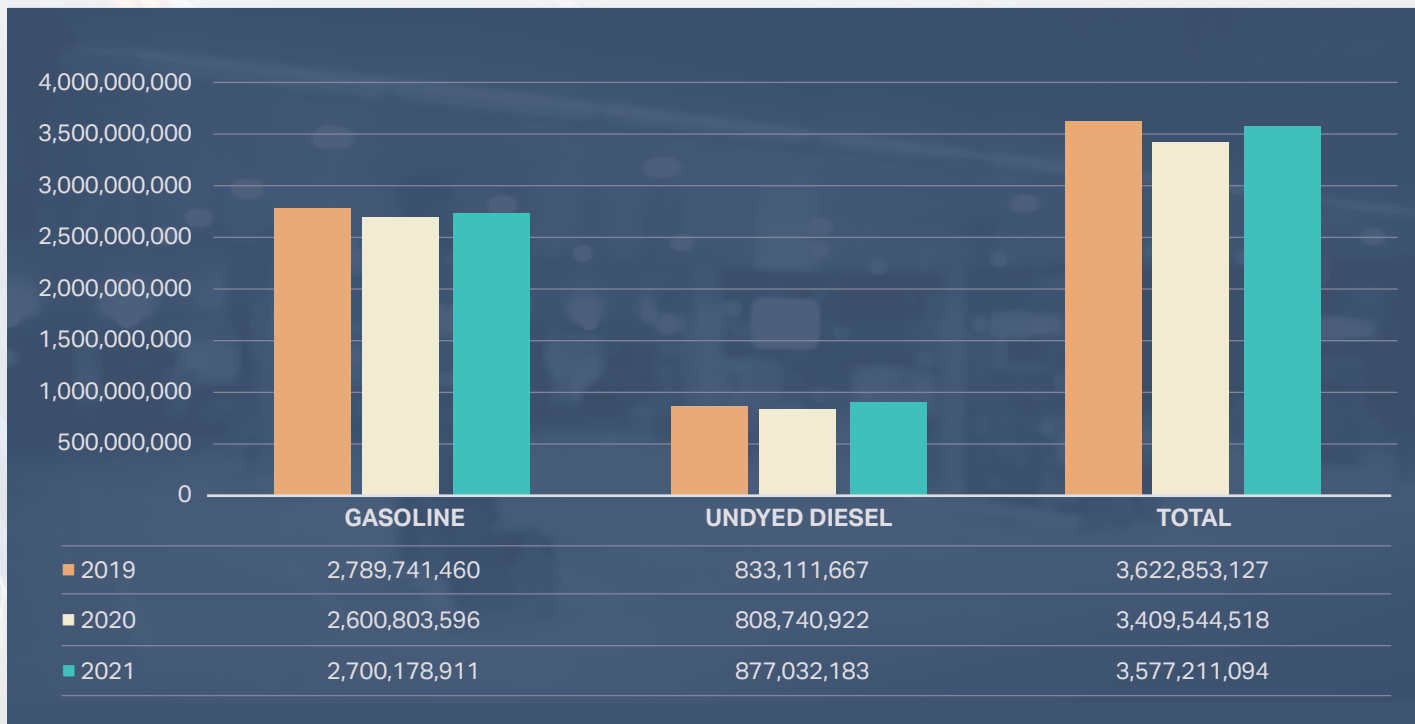
*Tax rate increases provided for in the Rebuild Alabama Act (Act 2019-2) resulted in large increases in tax collections over the previous year. This act provided for an additional excise tax imposed on each net gallon of gasoline and diesel fuel: Effective August 31, 2019 – 6 cent per gallon excise tax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



Motor Fuel Gallons

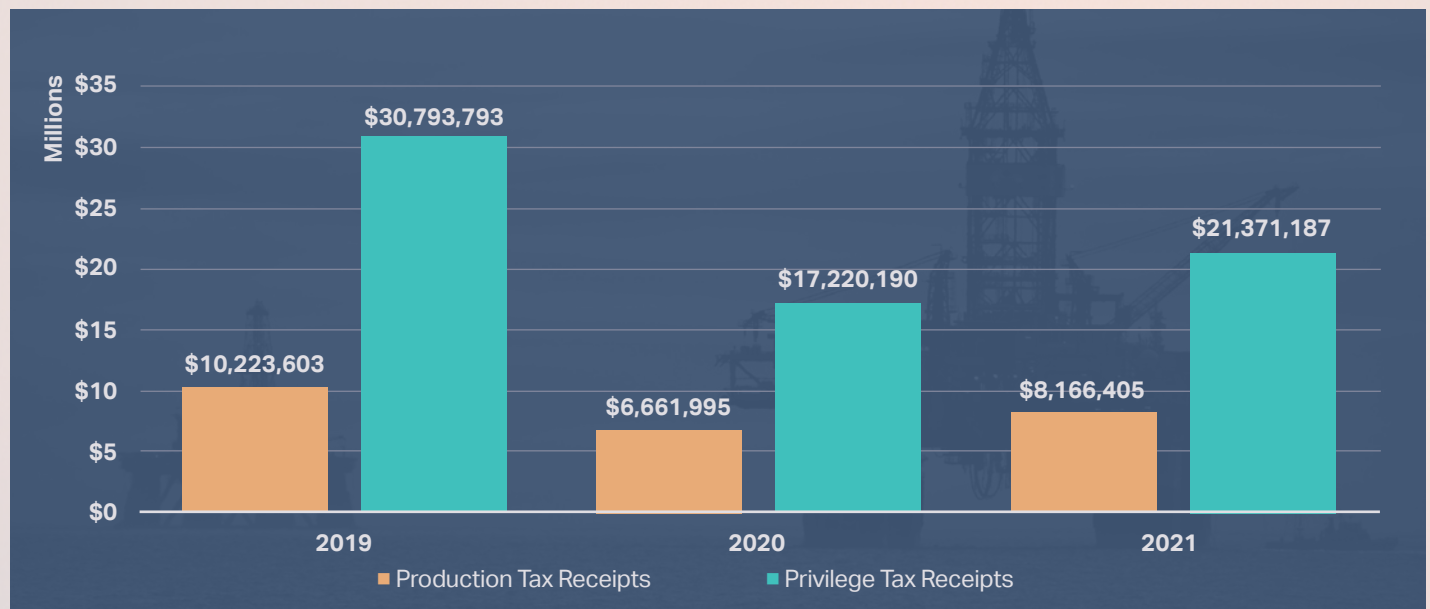


MOTOR FUEL GALLONS			
YEAR	GASOLINE	UNDYED DIESEL	TOTAL
2019	2,789,741,460	833,111,667	3,622,853,127
2020	2,600,803,596	808,740,922	3,409,544,518
2021	2,700,178,911	877,032,183	3,577,211,094



Oil and Gas Production and Privilege Tax Receipts

OIL AND GAS PRODUCTION AND PRIVILEGE TAX RECEIPTS			
YEAR	Production Tax Receipts	Privilege Tax Receipts	TOTAL
2019	\$10,223,603	\$30,793,793	\$41,017,396
2020	\$6,661,995	\$17,220,190	\$23,882,185
2021	\$8,166,405	\$21,371,187	\$29,537,592



Property Tax Facts and Collections

LAND SALES

Certificates of Purchase Received by the State for Tax Sales in FY 2021

Number of Parcels
2,406

Assessed Value
\$19,863,360

Properties Redeemed in FY 2021

Number of Parcels
3,634

Redemption Total
\$3,368,152

Transfers and Proceeds in FY 2021

Number of Parcels

Proceeds

Assignments Sold

1,013

\$1,159,789

Tax Deeds Sold

1,192

\$3,912,756

Tax Deeds Issued to Land Banks

1,383

\$0

AIRLINE, RAILROAD AND PUBLIC UTILITY ASSESSMENTS

For October 1, 2020 Collection Date

Market Value

Assessed Value

\$21,336,900,090

\$6,112,796,500

FREIGHT LINE AND EQUIPMENT LICENSE TAX

FY 2021 Collections

Assessed Value

Tax Collections

No. of Companies

\$148,564,838

\$5,191,554

330



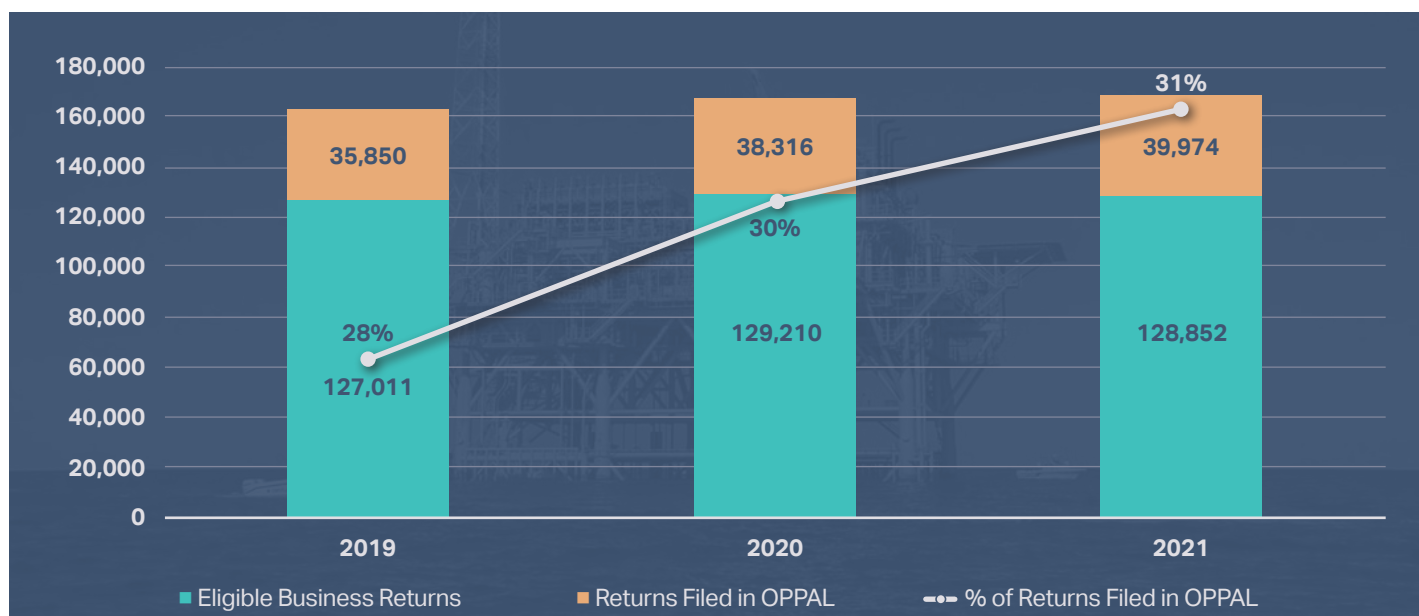
Optional Personal Property
Assessment Link

oppal.alabama.gov

OPPAL STATISTICS

Tax Year	Returns Filed in OPPAL	Eligible Business Returns	% of Returns Filed in OPPAL
2019	35,850	127,011	28%
2020	38,316	129,210	30%
2021	39,974	128,852	31%

39,974



STATE ASSESSED VALUES

(Before exemptions and abatements)

Oct. 1, 2019 lien date; Oct. 1, 2020 collection date

County	Class I	Class II	Class III	Class IV
Autauga	\$67,640,080	\$571,731,020	\$302,020,040	\$78,731,700
Baldwin	\$135,978,480	\$3,871,855,080	\$2,113,640,940	\$354,476,680
Barbour	\$24,831,020	\$162,733,720	\$103,975,560	\$25,805,700
Bibb	\$26,180,940	\$109,762,020	\$85,976,200	\$29,589,360
Blount	\$31,360,040	\$212,848,780	\$299,281,280	\$73,969,600
Bullock	\$17,819,780	\$41,404,680	\$43,267,240	\$8,839,820
Butler	\$18,272,300	\$176,872,800	\$89,230,840	\$20,524,460
Calhoun	\$87,722,380	\$1,087,493,440	\$429,628,460	\$127,926,260
Chambers	\$48,942,220	\$360,150,960	\$120,445,180	\$34,698,020
Cherokee	\$32,163,040	\$165,441,120	\$160,975,840	\$33,185,260
Chilton	\$92,708,180	\$232,262,500	\$175,024,420	\$54,916,480
Choctaw	\$62,361,100	\$197,573,860	\$76,439,980	\$18,633,600
Clarke	\$25,031,600	\$245,695,100	\$125,379,880	\$33,963,140
Clay	\$13,207,680	\$75,296,658	\$66,531,880	\$16,701,874
Cleburne	\$21,618,300	\$55,320,660	\$93,869,540	\$17,818,740
Coffee	\$30,924,720	\$269,091,360	\$251,435,220	\$74,786,060
Colbert	\$16,597,160	\$602,489,280	\$303,907,420	\$74,528,620
Conecuh	\$11,094,140	\$113,531,360	\$71,804,040	\$12,753,040
Coosa	\$48,145,880	\$59,562,564	\$87,890,920	\$13,854,589
Covington	\$75,202,580	\$207,664,720	\$168,444,280	\$48,634,440
Crenshaw	\$12,301,380	\$118,072,020	\$62,653,300	\$16,355,900
Cullman	\$42,811,340	\$765,442,860	\$445,269,400	\$115,494,600
Dale	\$39,768,900	\$304,604,160	\$154,532,760	\$56,789,940
Dallas	\$69,370,460	\$261,743,140	\$114,422,540	\$36,116,960
DeKalb	\$30,602,940	\$404,824,000	\$252,532,280	\$78,467,740
Elmore	\$112,220,060	\$608,482,620	\$532,522,500	\$114,844,870
Escambia	\$51,404,480	\$371,215,960	\$155,087,440	\$63,114,321
Etowah	\$73,411,320	\$725,272,120	\$382,689,020	\$121,999,180
Fayette	\$17,307,980	\$81,579,214	\$73,410,240	\$21,148,352
Franklin	\$21,571,200	\$194,062,870	\$127,806,900	\$28,669,020
Geneva	\$20,920,940	\$99,860,708	\$100,563,840	\$31,145,206
Greene	\$89,322,140	\$44,367,560	\$45,486,160	\$8,268,540
Hale	\$35,238,300	\$84,641,040	\$65,440,480	\$19,878,340
Henry	\$18,232,540	\$105,619,400	\$96,394,620	\$24,799,754
Houston	\$451,278,540	\$848,283,420	\$405,139,780	\$138,124,120
Jackson	\$18,822,860	\$469,472,000	\$256,929,400	\$63,064,860
Jefferson	\$844,680,520	\$8,632,862,060	\$3,948,649,120	\$749,904,540
Lamar	\$18,284,054	\$96,998,560	\$65,130,840	\$15,958,440
Lauderdale	\$14,847,880	\$697,339,760	\$476,363,220	\$114,888,800
Lawrence	\$23,312,220	\$158,063,900	\$142,089,380	\$41,355,500
Lee	\$166,196,980	\$1,659,581,260	\$859,426,460	\$191,089,620

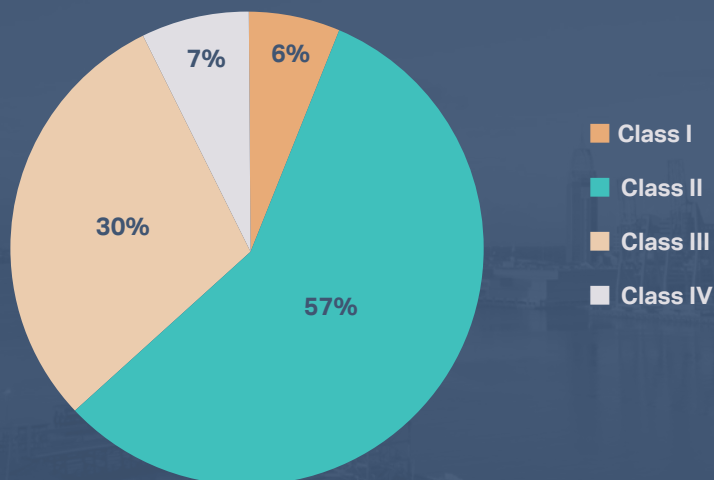
STATE ASSESSED VALUES

(Before exemptions and abatements)

Oct. 1, 2019 lien date; Oct. 1, 2020 collection date

County	Class I	Class II	Class III	Class IV
Limestone	\$6,488,920	\$725,004,200	\$722,599,320	\$144,819,020
Lowndes	\$19,955,260	\$62,678,300	\$68,099,740	\$11,980,450
Macon	\$18,057,070	\$88,166,700	\$65,068,240	\$17,088,700
Madison	\$34,592,240	\$3,522,965,000	\$2,166,173,680	\$545,719,640
Marengo	\$52,066,100	\$175,451,790	\$101,831,920	\$26,327,080
Marion	\$25,714,680	\$161,106,474	\$113,399,060	\$31,729,940
Marshall	\$29,555,280	\$828,891,820	\$437,587,600	\$117,180,500
Mobile	\$649,071,960	\$5,208,395,720	\$1,520,018,740	\$453,967,320
Monroe	\$18,560,580	\$247,793,586	\$98,058,400	\$29,724,282
Montgomery	\$152,148,760	\$2,604,061,340	\$856,741,660	\$253,178,040
Morgan	\$35,629,780	\$1,567,905,220	\$525,650,580	\$151,654,840
Perry	\$23,843,740	\$26,978,420	\$51,561,380	\$7,216,030
Pickens	\$24,031,040	\$98,882,558	\$88,051,540	\$21,189,226
Pike	\$19,756,200	\$297,591,560	\$114,440,020	\$34,670,820
Randolph	\$65,020,480	\$151,772,120	\$145,848,920	\$27,560,400
Russell	\$73,716,540	\$395,423,660	\$197,423,140	\$63,284,780
Shelby	\$294,845,200	\$2,231,467,960	\$1,759,837,780	\$342,338,000
St. Clair	\$74,533,280	\$517,743,280	\$520,570,960	\$124,226,900
Sumter	\$30,340,400	\$74,483,498	\$67,200,200	\$12,308,998
Talladega	\$81,611,800	\$1,078,375,480	\$302,509,960	\$95,893,260
Tallapoosa	\$125,822,200	\$450,621,630	\$337,699,520	\$50,897,100
Tuscaloosa	\$157,391,620	\$2,190,309,160	\$904,502,720	\$244,618,100
Walker	\$135,360,060	\$376,084,750	\$248,779,560	\$80,281,900
Washington	\$119,439,440	\$181,130,124	\$106,998,960	\$25,452,810
Wilcox	\$12,392,760	\$108,453,880	\$72,440,440	\$11,470,640
Winston	\$18,644,080	\$196,942,960	\$179,317,260	\$30,280,280
Totals:	\$5,358,298,124	\$49,119,851,504	\$25,704,120,140	\$6,160,875,102

ASSESSED PROPERTY VALUE BY CLASS



NET COLLECTIONS AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

Oct. 1, 2019 lien date; Oct. 1, 2020 collection date

County	State Net Taxes	County Net Taxes	County School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$5,142,544	\$7,172,641	\$8,960,791	\$2,791,334	\$24,067,310
Baldwin	\$32,917,225	\$53,295,490	\$68,908,470	\$27,287,723	\$182,408,908
Barbour	\$1,607,079	\$2,299,653	\$4,758,966	\$1,205,111	\$9,870,809
Bibb	\$1,111,943	\$1,613,280	\$1,921,555	\$240,247	\$4,887,025
Blount	\$2,890,098	\$7,760,873	\$4,935,474	\$1,599,877	\$17,186,322
Bullock	\$595,694	\$1,770,567	\$1,713,900	\$319,837	\$4,399,998
Butler	\$1,507,938	\$2,691,888	\$3,091,726	\$1,599,600	\$8,891,151
Calhoun	\$7,574,050	\$14,869,787	\$23,342,769	\$10,468,342	\$56,254,948
Chambers	\$2,671,959	\$9,283,626	\$6,111,978	\$602,765	\$18,670,327
Cherokee	\$1,977,579	\$4,340,858	\$7,315,371	\$548,597	\$14,182,406
Chilton	\$2,892,751	\$9,971,689	\$4,549,136	\$1,451,563	\$18,865,139
Choctaw	\$1,894,626	\$3,165,420	\$4,573,027	\$136,617	\$9,769,690
Clarke	\$2,277,121	\$3,918,082	\$5,835,224	\$787,959	\$12,818,386
Clay	\$738,283	\$1,307,793	\$1,684,784	\$349,669	\$4,080,528
Cleburne	\$895,718	\$1,939,143	\$2,523,025	\$580,150	\$5,938,036
Coffee	\$3,037,591	\$5,219,637	\$8,329,399	\$3,686,277	\$20,272,904
Colbert	\$4,559,277	\$6,244,479	\$12,790,751	\$3,970,514	\$27,565,020
Conecuh	\$988,627	\$2,774,191	\$1,635,888	\$431,740	\$5,830,445
Coosa	\$1,079,554	\$1,286,704	\$2,116,420	\$64,443	\$4,547,121
Covington	\$2,581,343	\$4,118,859	\$3,868,939	\$2,855,626	\$13,424,766
Crenshaw	\$1,022,761	\$3,276,889	\$1,847,590	\$362,999	\$6,510,239
Cullman	\$6,713,455	\$10,170,229	\$10,429,385	\$6,247,852	\$33,560,921
Dale	\$2,634,093	\$5,857,925	\$4,396,032	\$3,374,876	\$16,262,926
Dallas	\$2,430,505	\$4,978,337	\$4,608,369	\$4,867,528	\$16,884,739
Dekalb	\$3,651,421	\$7,746,268	\$9,524,596	\$3,337,314	\$24,259,599
Elmore	\$6,950,077	\$9,805,631	\$11,863,262	\$2,093,800	\$30,712,770
Escambia	\$2,923,097	\$5,734,893	\$8,042,272	\$2,695,106	\$19,395,369
Etowah	\$6,008,975	\$14,919,513	\$15,017,561	\$7,345,084	\$43,291,133
Fayette	\$923,800	\$1,642,155	\$1,596,638	\$520,965	\$4,683,558
Franklin	\$1,742,459	\$4,895,905	\$3,078,632	\$2,471,800	\$12,188,796
Geneva	\$1,187,395	\$2,855,321	\$2,206,740	\$813,302	\$7,062,758
Greene	\$1,119,075	\$4,059,227	\$1,889,173	\$443,350	\$7,510,825
Hale	\$602,138	\$2,811,100	\$1,802,646	\$292,553	\$5,508,437
Henry	\$1,186,275	\$3,445,948	\$2,474,396	\$605,469	\$7,712,087
Houston	\$9,816,885	\$20,620,645	\$16,444,293	\$5,159,059	\$52,040,882

NET COLLECTIONS AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

Oct. 1, 2019 lien date; Oct. 1, 2020 collection date

County	State Net Taxes	County Net Taxes	County School Net Taxes	Municipal Net Taxes	Total Net Taxes
Jackson	\$3,625,040	\$6,496,083	\$5,782,688	\$5,620,760	\$21,524,571
Jefferson	\$68,708,837	\$157,745,832	\$293,112,322	\$288,405,435	\$807,972,426
Lamar	\$924,888	\$1,973,077	\$1,716,225	\$308,772	\$4,922,963
Lauderdale	\$6,061,014	\$10,559,280	\$22,526,604	\$4,147,276	\$43,294,173
Lawrence	\$1,629,842	\$3,569,475	\$2,911,701	\$365,513	\$8,476,531
Lee	\$14,815,735	\$33,347,433	\$28,613,900	\$48,680,992	\$125,458,060
Limestone	\$7,571,519	\$19,035,640	\$20,187,859	\$8,257,893	\$55,052,911
Lowndes	\$878,670	\$3,306,615	\$2,173,844	\$361,759	\$6,720,888
Macon	\$939,031	\$1,904,582	\$5,120,503	\$556,712	\$8,520,829
Madison	\$31,175,011	\$57,397,043	\$140,123,116	\$57,708,517	\$286,403,688
Marengo	\$1,893,683	\$4,897,424	\$3,075,482	\$2,781,562	\$12,648,151
Marion	\$1,768,277	\$2,994,345	\$2,833,130	\$1,441,291	\$9,037,042
Marshall	\$6,595,108	\$14,991,881	\$15,242,176	\$9,537,304	\$46,366,468
Mobile	\$35,690,475	\$112,377,177	\$154,533,917	\$24,301,444	\$326,903,012
Monroe	\$2,111,915	\$4,626,809	\$3,527,807	\$824,303	\$11,090,834
Montgomery	\$19,459,240	\$24,661,597	\$32,902,371	\$37,755,677	\$114,778,886
Morgan	\$11,371,259	\$21,599,958	\$27,036,129	\$17,815,988	\$77,823,334
Perry	\$591,523	\$2,322,382	\$1,522,737	\$217,896	\$4,654,538
Pickens	\$1,129,797	\$2,885,718	\$2,150,646	\$1,175,525	\$7,341,686
Pike	\$2,395,656	\$4,674,677	\$4,209,187	\$1,729,743	\$13,009,263
Randolph	\$2,072,280	\$4,299,040	\$4,076,885	\$810,830	\$11,259,034
Russell	\$3,773,569	\$7,208,117	\$13,990,181	\$3,498,156	\$28,470,023
Shelby	\$23,275,107	\$29,040,420	\$112,806,157	\$41,974,451	\$207,096,135
St Clair	\$6,140,514	\$11,064,797	\$14,363,156	\$3,886,042	\$35,454,510
Sumter	\$940,320	\$2,470,794	\$2,091,970	\$759,720	\$6,262,803
Talladega	\$8,028,436	\$11,901,542	\$20,495,749	\$6,426,816	\$46,852,544
Tallapoosa	\$5,057,851	\$7,207,825	\$10,655,824	\$3,258,846	\$26,180,346
Tuscaloosa	\$20,165,260	\$33,943,846	\$51,890,683	\$23,882,587	\$129,882,376
Walker	\$4,453,501	\$6,457,168	\$7,095,500	\$4,555,108	\$22,561,278
Washington	\$2,470,128	\$4,370,173	\$4,807,348	\$132,270	\$11,779,919
Wilcox	\$1,078,012	\$3,269,756	\$1,750,411	\$155,920	\$6,254,098
Winston	\$2,113,281	\$3,627,876	\$3,868,370	\$738,058	\$10,347,585
TOTAL*	\$426,758,190	\$864,093,026	\$1,291,383,756	\$703,682,209	\$3,285,917,181

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

ASSESSED VALUE OF ABATEMENTS (AD VALOREM)**Oct. 1, 2019 lien date; Oct. 1, 2020 collection date**

	State	County	Schools	Municipal
Autauga	\$78,423,900	\$78,423,900	\$0	\$33,821,180
Baldwin	\$3,314,480	\$3,314,480	\$0	\$3,059,100
Barbour	\$14,826,060	\$14,826,060	\$0	\$10,109,000
Bibb	\$21,090,680	\$21,090,680	\$0	\$0
Blount	\$1,241,800	\$1,241,800	\$0	\$630,400
Bullock	\$531,860	\$531,860	\$0	\$0
Butler	\$22,339,340	\$22,339,340	\$0	\$16,940,380
Calhoun	\$88,459,760	\$88,459,760	\$0	\$86,631,560
Chambers	\$69,805,720	\$69,805,720	\$0	\$3,589,300
Cherokee	\$6,973,940	\$6,973,940	\$0	\$5,433,520
Chilton	\$5,076,360	\$5,076,360	\$0	\$5,076,360
Choctaw	\$58,984,180	\$58,984,180	\$0	\$0
Clarke	\$15,766,680	\$15,766,680	\$0	\$2,436,560
Clay	\$1,168,860	\$1,168,860	\$0	\$1,168,860
Cleburne	\$978,000	\$978,000	\$0	\$952,760
Coffee	\$22,293,080	\$22,293,080	\$0	\$9,659,320
Colbert	\$34,939,760	\$34,939,760	\$0	\$17,752,760
Conecuh	\$6,127,820	\$6,127,820	\$0	\$1,014,640
Coosa	\$987,500	\$987,500	\$0	\$0
Covington	\$21,670,320	\$21,670,320	\$0	\$21,670,320
Crenshaw	\$28,582,840	\$28,582,840	\$0	\$22,704,300
Cullman	\$57,741,580	\$57,741,580	\$0	\$30,564,260
Dale	\$23,914,880	\$23,914,880	\$0	\$17,313,880
Dallas	\$5,801,620	\$5,801,620	\$0	\$570,980
Dekalb	\$28,284,920	\$28,284,920	\$0	\$27,415,220
Elmore	\$2,829,440	\$2,829,440	\$0	\$2,826,620
Escambia	\$79,677,160	\$79,677,160	\$0	\$3,723,740
Etowah	\$30,961,460	\$30,961,460	\$0	\$30,961,460
Fayette	\$2,330,360	\$2,330,360	\$0	\$2,330,360
Franklin	\$17,144,509	\$17,144,509	\$0	\$9,980,549
Geneva	\$1,485,580	\$1,485,580	\$0	\$1,485,580
Greene	\$6,095,660	\$6,095,660	\$0	\$647,060
Hale	\$4,172,420	\$4,172,420	\$0	\$0
Henry	\$13,557,580	\$13,557,580	\$0	\$9,154,440

ASSESSED VALUE OF ABATEMENTS (AD VALOREM)

Oct. 1, 2019 lien date; Oct. 1, 2020 collection date

	State	County	Schools	Municipal
Houston	\$27,421,240	\$27,421,240	\$0	\$24,647,960
Jackson	\$60,458,720	\$60,458,720	\$0	\$34,088,760
Jefferson	\$180,448,840	\$180,448,840	\$0	\$144,459,540
Lamar	\$30,960,220	\$30,960,220	\$0	\$6,326,500
Lauderdale	\$36,266,020	\$36,266,020	\$0	\$12,906,740
Lawrence	\$17,590,040	\$17,590,040	\$0	\$0
Lee	\$175,068,620	\$175,068,620	\$0	\$172,584,440
Limestone	\$108,470,318	\$108,470,318	\$0	\$70,175,340
Lowndes	\$3,953,480	\$1,717,080	\$0	\$412,540
Macon	\$2,997,500	\$2,997,500	\$0	\$2,997,500
Madison	\$177,107,260	\$176,425,920	\$0	\$163,134,640
Marengo	\$41,140,980	\$41,140,980	\$0	\$566,840
Marion	\$4,427,860	\$4,427,860	\$0	\$5,180,719
Marshall	\$42,930,700	\$42,930,700	\$0	\$41,665,700
Mobile	\$676,427,880	\$676,427,880	\$0	\$101,214,180
Monroe	\$22,225,960	\$22,225,960	\$0	\$1,148,880
Montgomery	\$154,391,420	\$155,878,800	\$0	\$134,771,820
Morgan	\$212,862,740	\$212,862,740	\$0	\$137,505,640
Perry	\$0	\$0	\$0	\$0
Pickens	\$8,652,340	\$8,652,340	\$0	\$571,780
Pike	\$34,337,320	\$34,337,320	\$0	\$9,447,800
Randolph	\$2,345,840	\$2,345,840	\$0	\$2,345,840
Russell	\$21,538,260	\$21,538,260	\$0	\$9,308,340
Shelby	\$21,333,760	\$21,333,760	\$0	\$20,603,980
St. Clair	\$29,509,280	\$29,509,280	\$0	\$29,186,860
Sumter	\$646,840	\$646,840	\$0	\$646,840
Talladega	\$156,372,600	\$156,372,600	\$0	\$30,489,260
Tallapoosa	\$23,329,030	\$23,329,030	\$0	\$23,329,030
Tuscaloosa	\$83,740,900	\$83,740,900	\$0	\$15,532,100
Walker	\$22,251,440	\$22,251,440	\$0	\$18,829,695
Washington	\$21,255,520	\$21,255,520	\$0	\$0
Wilcox	\$20,814,580	\$20,814,580	\$0	\$0
Winston	\$1,206,180	\$1,206,180	\$0	\$624,560
Totals:	\$3,200,063,797	\$3,198,633,437	\$0	\$1,594,328,293

Note: Educational levies are not subject to abatements.

ASSESSED VALUE OF INDUSTRIAL EXEMPTION (AD VALOREM)

Oct. 1, 2019 lien date; Oct. 1, 2020 collection date

	State	County	School	Municipal
Baldwin	\$35,493,800	\$35,493,800	\$0	\$31,093,960
Calhoun	\$1,222,300	\$1,222,300	\$1,222,300	\$1,222,300
Lee	\$846,380	\$846,380	\$846,380	\$846,380
Madison	\$21,238,500	\$272,300	\$272,300	\$158,040
Montgomery	\$7,444,680	\$7,444,680	\$7,444,680	\$7,444,680
Totals:	\$66,245,660	\$45,279,460	\$9,785,660	\$40,765,360

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

REAPPRAISALS

October 1, 2020 for collection on October 1, 2021

Parcel Count

Barbour	23,429
Cleburne	15,299
Jackson	42,037
Lawrence	24,373
Marion	25,616
Marshall	59,897
Monroe	23,014
Randolph	25,038
Tuscaloosa	104,153
Total	342,856

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.

Motor Vehicle Facts and Collections

LICENSING FACTS

	2019	2020	2021
Dealer Regulatory Licenses Issued	4,725	4,612	4,121
Auto Dismantler and Parts Recyclers Licenses Issued	864	990	996
BID Cards Issued	2,027	2,039	1,993
Salvage Vehicle Inspections	19,348	19,478	19,180
IRP Licenses Issued	32,362	32,371	34,738
IFTA Decals Issued	45,077	41,704	43,287

THE DEPARTMENT ISSUED

$$\begin{array}{rcl}
 \text{NEW DEALERS LICENSES} & + & \text{USED DEALERS LICENSES} \\
 483 & + & 3,966 \\
 \hline
 & = & 4,449 \\
 & & \text{FOR A TOTAL OF MASTER DEALER LICENSES}
 \end{array}$$

REGISTRATION AND MANDATORY LIABILITY INSURANCE (MLI) STATISTICS

	2019	2020	2021
Vehicle Registrations*	5,753,495	5,721,031	5,926,303
MLI Verification Notices (1)	505,974	344,263	490,262
MLI Suspensions (2)	417,549	381,790	334,393

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

(1) MLI verification notices are sent to the registrant when liability insurance on the registered vehicle cannot be confirmed twice within a 21-day period.

(2) MLI suspensions sent to the registrant when liability insurance on the vehicle cannot be confirmed within 30 days from MLI insurance verification notice.



TITLE STATISTICS

	2019	2020	2021
Total Titles Issued	1,497,008	1,397,929	1,560,917
Motor Vehicle Titles Issued	1,487,230	1,388,872	1,551,216
Manufactured Housing Titles Issued	9,778	9,057	9,701
Manufactured Housing Title Cancellations*	560	843	408

*Manufactured Housing Title Cancellations are not included in the number of titles issued for each FY

MOTOR VEHICLE FEES			
	2019	2020	2021
International Registration Plan (IRP) Fees ¹	\$38,572,029	\$35,877,633	\$38,974,958
Motor Vehicle Registration Fees ²	\$167,066,797	\$163,256,526	\$173,435,419
Motor Vehicle Title Application Fees	\$22,264,978	\$21,647,326	\$23,716,045
Salvage (Rebuilt) Vehicle Inspection Fees ³	\$1,741,320	\$1,476,985	\$1,433,025
Mandatory Liability Insurance (MLI) Reinstatement Fees ⁴	\$5,682,843	\$8,516,822	\$13,078,085
Miscellaneous Tags ⁵	\$237,230	\$225,104	\$679,364
International Fuel Tax Agreement (IFTA) Collections	\$11,712,494	\$15,164,069	\$19,365,468
IFTA Decal Fees ⁶	\$768,213	\$709,971	\$733,431
IRP/IFTA Trip Permit Fees ⁷	\$619,680	\$499,180	\$745,740
Motor Vehicle Dealer License Fees ⁸	\$151,485	\$400,625	\$632,413
Automotive Dismantler & Parts Recycler License Fees ⁹	\$254,300	\$199,655	\$288,357
Scrap Vehicle Fees ¹⁰	\$34,466	\$38,870	\$47,414
TOTAL	\$249,105,835	\$248,012,766	\$273,129,719

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 ALDOR 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.)

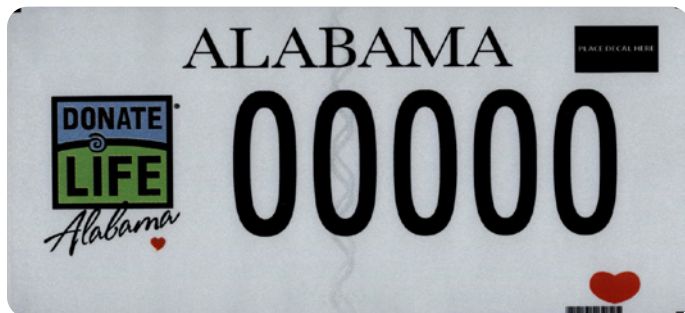
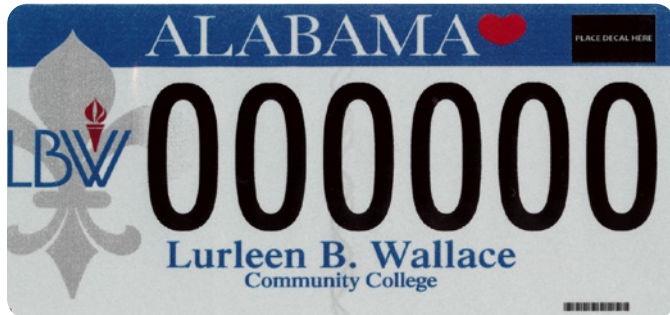
⁹ Automotive dismantler and parts recycler license fees and Buyers Identification (BID) cards as provided by Section 40-12-412, Code of Alabama 1975. (Motor Vehicle Division began administering Sept. 1, 2017.)

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

New License Plate Designs

License plates first available for fiscal year 2021.

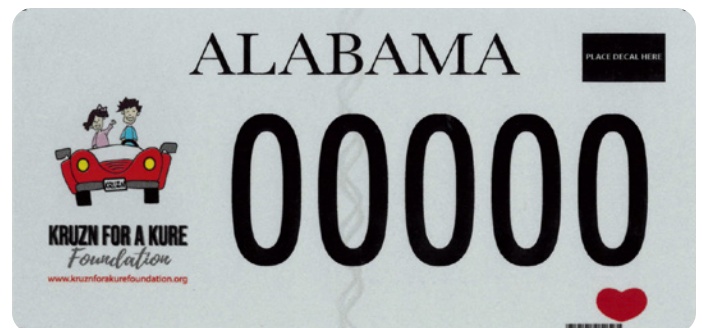
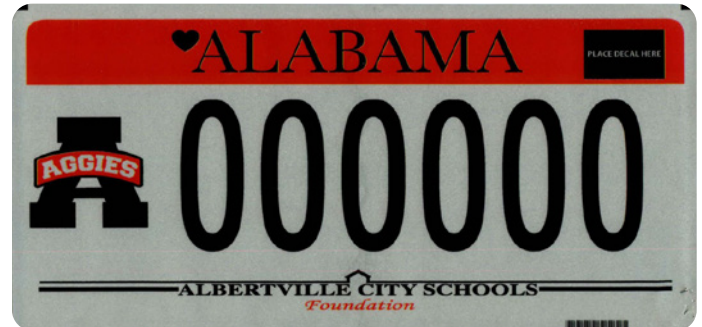
December 2020:



January 2021:



February 2021:



September 2021:



Collection Services

DELINQUENT TAXES COLLECTED			
	2019	2020	2021
Central Office Collections	\$74,356,533	\$79,117,225	\$132,598,759
Field Collections	\$44,770,775	\$52,186,340	\$70,151,818
TOTAL	\$119,127,308	\$131,303,565	\$202,750,577

54% INCREASE OVER PRIOR YEAR COLLECTIONS

Newly Registered Entities

FY 2021

707
CORPORATION

454
FIDUCIARY

6
GOVERNMENTS

7,609
INDIVIDUAL

3,123
LLC

57
LLP

123
NON-PROFIT

51
PARTNERSHIP

17
TRUST

TOTAL **12,147**

Office of Taxpayer Advocacy

THE OFFICE OF TAXPAYER
ADVOCACY ASSISTED

2,557 TAXPAYERS

PROVIDING

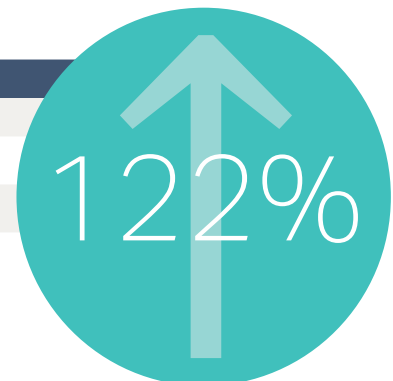
\$12,651,787.92 OF RELIEF

TAXPAYER RELIEF ORDERS

	2019	2020	2021
Individual Income Tax	\$10,266,435	\$6,434,295.27	\$5,681,571.48
Taxpayers Assisted	2401	2140	1689
Sales Tax	\$146,445	\$125,217.80	\$534,501.68
Taxpayers Assisted	145	107	404
Corporate/Business Income Tax	\$693,730	\$446,365.54	\$3,315,343.99
Taxpayers Assisted	39	59	88
Business Privilege Tax	\$66,739	\$70,439.31	\$143,315.03
Taxpayers Assisted	337	600	239
Withholding Tax	\$94,251	\$104,217.74	\$112,056.77
Taxpayers Assisted	82	56	125
Miscellaneous Tax	\$447,848	\$489,061.29	\$2,864,998.97
Taxpayers Assisted	35	17	12
Total	\$11,715,448	\$7,669,597	\$12,651,787.92
Total Taxpayers Assisted	3,039	2,979	2,557

Voluntary Disclosure Program

Fiscal Year	Collections
2019	\$4,893,877
2020	\$3,079,062
2021	\$6,832,890





50 NORTH RIPLEY STREET
MONTGOMERY, ALABAMA 36132

revenue.alabama.gov