

# 2022 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

February 6, 2023

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 *2022 Annual Report*. This report is posted on ALDOR's website at: [revenue.alabama.gov/2022-annual-report](https://revenue.alabama.gov/2022-annual-report).

The implementation of ALDOR's new brand continued throughout 2022, and we feel good about the improvements we continue to make in our service to Alabama taxpayers. Whether we are tackling everyday tasks or larger projects, ALDOR remains committed to innovation and efficiency.

We stepped up at the height of tax season and provided tax relief for families, small businesses, and farmers who received ARPA funds, quickly providing guidance and implementing provisions as passed by the Legislature.

Also in timely response to legislative mandates, ALDOR developed and implemented a public directory of electronic nicotine delivery systems and alternative nicotine products to help protect the health and safety of Alabamians. We accomplished this feat two months ahead of the deadline, and our innovative approach has been used as a model by other states.

Tax Talks with ALDOR, a new program in 2022, connected us directly with tax professionals to keep them informed about the latest tax updates and legislative initiatives. This program proved to be popular and will continue in 2023.

It's a brand new day at ALDOR, but the mission remains 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,

A handwritten signature in blue ink, appearing to read 'Vernon Barnett'.

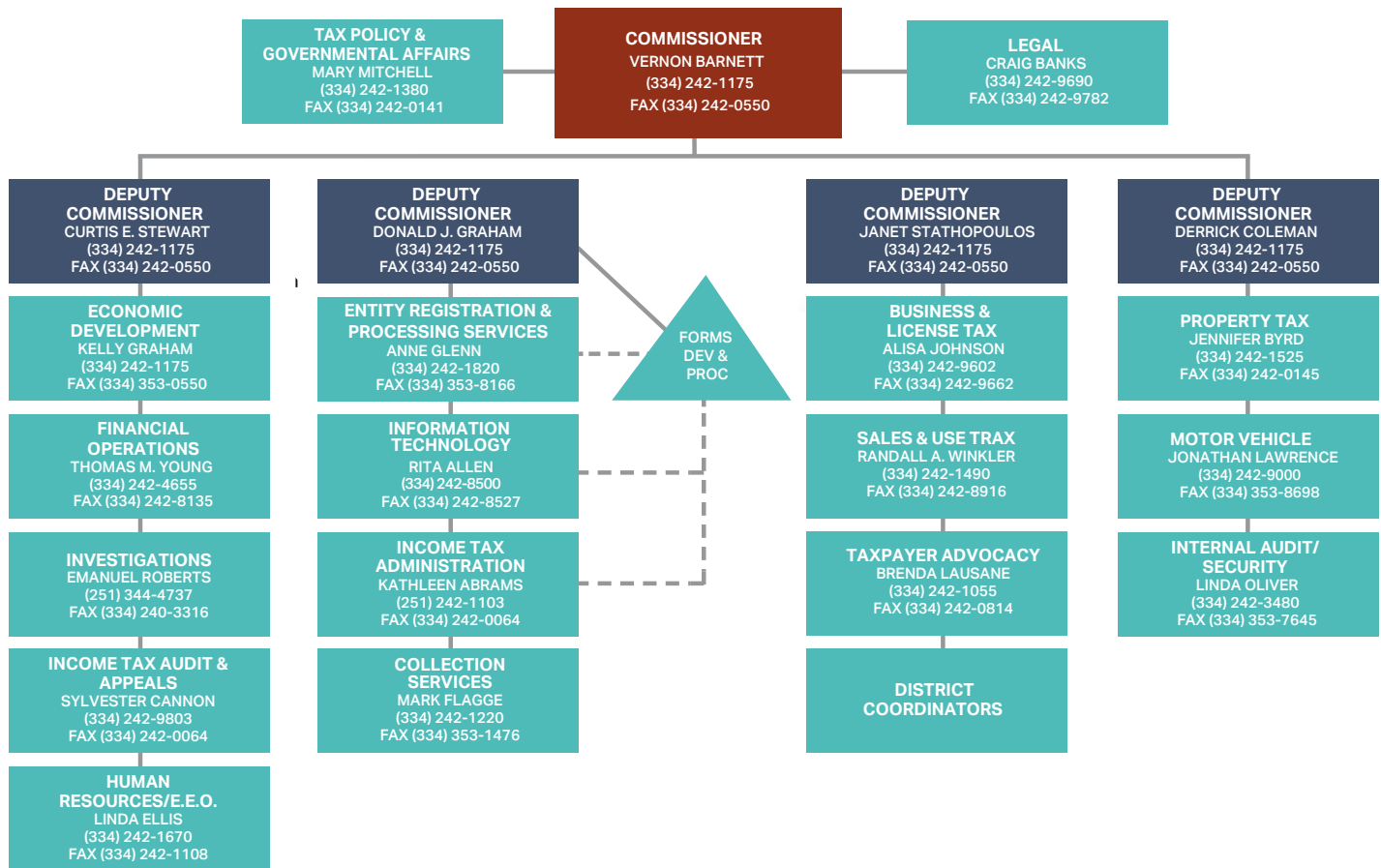
Vernon Barnett  
Commissioner of Revenue

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# The Department



AS OF SEPTEMBER 30, 2022

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on Facebook and Twitter!



# Taxpayer Service Centers



## AUBURN/ OPELIKA

3300 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 36117  
334-242-2677  
*Serving: Autauga, Bullock, Butler, Chilton, Crenshaw, Dallas, Elmore, Lowndes, Macon, Montgomery, and Pike Counties*



## DOTHAN

121 Adris Place  
Dothan, AL 36303  
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*

# ALDOR Reaches Out



*Gov. Ivey signs H.B. 231, providing tax relief to Alabamians pursuant to American Rescue Plan Act of 2021.*

It's a "brand" new day at the Alabama Department of Revenue, or ALDOR, where we've implemented a new style, a new look, a new way of presenting ourselves. By building a credible, consistent, and recognizable image, we hope to instill greater confidence in our team's mission and the work we do every day. From our structurally improved website that allows taxpayers to find the information they need faster than ever to our new chatbot DORa, ALDOR is reaching out to Alabama taxpayers of every type and providing better service.

But it's not just the way we look – it's the way we tackle everyday tasks, as well as the larger projects that come along and improve the lives of Alabamians. Projects like those that blossomed from the American Rescue Plan Act, better known as ARPA, and its interplay with Alabama tax laws. Alabama Act 2022-37, which provided assurance that Alabamians were not paying more in Alabama state tax due to their receipt of federal tax credits expanded by ARPA, became effective in the middle of the regular tax filing season.

Upon passage of Act 2022-37, ALDOR immediately went to work implementing the legislative relief provided through the most efficient means. The day the act was signed, ALDOR reached out with a webpage specifically for taxpayers and preparers to make updates quickly and readily available. We began automatically amending e-filed returns within a week of the act's signing. These and other ALDOR actions erased the need for affected taxpayers to pay to file an amended return, which would, in most cases, cost a taxpayer more than the tax relief provided in the act.

**Estimated tax payment relief was provided to 2,467 small businesses.**

ALDOR also reached out to help small businesses through our administration of the Small Business Relief and





*CPAs and tax accountants attended Tax Talks with ALDOR in Hoover.*

Revitalization Act of 2022. In passing this act, the Legislature targeted tax relief to businesses in recognition that small business, the pillars of community foundations, were hindered in growth and job creation during the pandemic. ALDOR quickly provided guidance and effectuated the small business tax relief by doubling the estimated tax payment threshold for sales tax, exempting up to \$40,000 in market value in business personal property from the state ad valorem tax, realigning the filing date for corporate tax returns, and ensuring economic relief for disadvantaged farmers in receipt of ARPA funding.



*The ENDS Product Directory became available in March.*

2022 also saw ALDOR tasked with implementing a public directory of electronic nicotine delivery systems (ENDS) and alternative nicotine products to assist in protecting the health and safety of Alabamians, especially our state's youth. The Legislature mandated that ALDOR develop the directory by May 1, to include all e-liquid manufacturers and manufacturers of alternative nicotine products certified according to guidelines outlined by the FDA and a list of all products shown on those certifications. So, we

**Approximately 75 percent of all business personal property accounts in Alabama received an exemption of business personal property tax.**

rolled up our sleeves, reached out our hands to work, and made the directory available on March 1, two months ahead of deadline. ALDOR is committed to maintaining the directory and will begin receiving renewal applications to appear on the directory on February 1, 2023. This directory was the first of its kind in the U.S., and ALDOR's innovative approach to quickly establishing an ENDS directory has been used as a model by other states.

And it wasn't just taxpayers on our minds as we worked to fulfill our mission in better ways. We reached out to others who help taxpayers – CPAs and business accountants. We created a new program called Tax Talks with ALDOR, through which we connected with tax professionals to keep them informed about the latest tax updates and legislative initiatives. ALDOR experts engaged in deep discussions with tax professionals to ensure we are all on the same page and providing taxpayers the most reliable service possible.

Reforming our image. Acting with speed and efficiency. Innovating new processes. These are just a few of the ways that ALDOR reaches out to serve the people of Alabama and fulfill our mission. ✨

# REVENUE ABSTRACT

**FISCAL YEAR: OCTOBER 1, 2021 – SEPTEMBER 30, 2022**

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

Title of Tax	FYTD 2021-22	FYTD 2020-21	% Change
Bulk Storage Withdrawal Fee.....	45,546,684.62	41,021,346.08	11.03
Business Privilege Tax.....	206,849,001.01	186,835,001.10	10.71
CMRS Wireless 911 Service Charge .....	26,870,161.55	26,741,049.18	0.48
Coal Severance (\$.135/Ton).....	1,252,756.99	1,361,788.11	(8.01)
Coal Severance (\$.20/Ton) .....	1,835,809.78	2,009,597.34	(8.65)
Contractors' Gross Receipts .....	34,764,691.46	33,146,460.67	4.88
Deeds and Assignments.....	6,859,992.01	5,351,148.64	28.20
Dry Cleaning Registration Fee .....	179,532.89	208,674.30	(13.97)
Estate and Inheritance .....	0.00	988.00	(100.00)
Electronic Nicotine .....	54,000.00	0.00	100.00
Financial Institutions Excise.....	164,262,623.31	160,262,349.15	2.50
Forest Products Severance .....	6,074,778.22	5,931,896.64	2.41
Freight Line Railroad Equipment .....	5,571,088.31	5,336,768.13	4.39
Gasoline.....	691,910,582.04	641,373,285.40	7.88
Gasoline (Aviation & Jet Fuel) .....	2,277,339.09	1,842,168.80	23.62
Hazardous Waste .....	1,056,801.93	1,016,410.50	3.97
Hospital Assessment Fee .....	244,011,587.16	304,786,422.73	(19.94)
Hydro-Electric KWH.....	1,370,513.90	2,744,939.31	(50.07)
IFTA License Tax.....	17,019,952.44	15,224,772.45	11.79
Income Tax-Corporate .....	1,299,354,755.05	973,993,949.64	33.40
Income Tax-Individual.....	6,808,515,123.45	5,579,656,903.02	22.02
IRP Registration Fees .....	63,379,283.40	59,282,957.91	6.91
Lodgings.....	107,324,112.75	87,457,354.03	22.72
Medicaid Nursing Facility.....	118,456,831.74	119,216,142.12	(0.64)
Medicaid Pharmaceutical Services.....	8,971,895.99	8,791,902.01	2.05
Miscellaneous Tags .....	602,570.26	679,509.87	(11.32)
Miscellaneous Taxes* .....	1,023,080.37	961,732.69	6.38
Mobile Telecom Tax.....	20,540,536.75	20,662,937.11	(0.59)

# REVENUE ABSTRACT

## CONTINUED

FISCAL YEAR: OCTOBER 1, 2021 – SEPTEMBER 30, 2022

Title of Tax	FYTD 2021-22	FYTD 2020-21	% Change
Motor Fuels (Compressed/Liquified Gas) .....	303,149.17	298,878.94	1.43
Motor Fuels (Diesel).....	255,793,929.62	234,823,131.57	8.93
Motor Vehicle Title Fees.....	22,524,015.00	23,719,719.75	(5.04)
Motor Vehicle Salvage Inspection Fees .....	1,470,689.00	1,433,025.10	2.63
Oil & Gas Privilege (8%).....	37,097,532.41	21,377,691.63	73.53
Oil & Gas Production (2%).....	14,590,807.23	8,169,863.55	78.59
Oil Lubricating .....	1,739,906.62	1,640,979.95	6.03
Oil Wholesale License .....	8,861,226.34	8,216,827.26	7.84
Pari-Mutuel Pool .....	5,221,292.86	4,111,997.84	26.98
Petroleum Commodities Inspection Fee .....	59,841,882.47	59,993,162.98	(0.25)
Property Tax** .....	495,753,019.68	468,015,279.97	5.93
Rental or Leasing.....	98,975,130.23	91,865,974.62	7.74
Sales .....	3,130,240,694.58	2,908,063,265.23	7.64
Scrap Tire Environmental Fee .....	4,615,181.75	4,707,764.74	(1.97)
Simplified Sellers Use Tax.....	633,557,284.20	521,083,278.76	21.58
Solid Waste Disposal Fee .....	9,064,654.58	8,600,977.35	5.39
Store Licenses .....	574,658.00	572,988.38	0.29
Tobacco Cigarette Tax .....	144,375,590.34	158,119,999.54	(8.69)
Tobacco OTP Tax.....	11,883,656.13	12,878,263.76	(7.72)
TVA Electric.....	82,091,569.82	80,127,216.74	2.45
Use.....	579,869,420.83	502,227,443.24	15.46
Utility Gross Receipts .....	443,827,753.85	405,885,402.27	9.35
Utility License (2.2%) .....	154,519,580.99	154,471,000.57	0.03
<b>TOTAL.....</b>	<b>16,082,728,712.17</b>	<b>13,966,302,588.67</b>	<b>15.15</b>

The abstract reflects funds certified to the State Treasurer for the Fiscal Year 2022. 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 2022.

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

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

# Revenue Tax Highlights

TOTAL FISCAL YEAR  
COLLECTED

\$16,082,728,712

COLLECTED  
ELECTRONICALLY

\$14,760,726,331

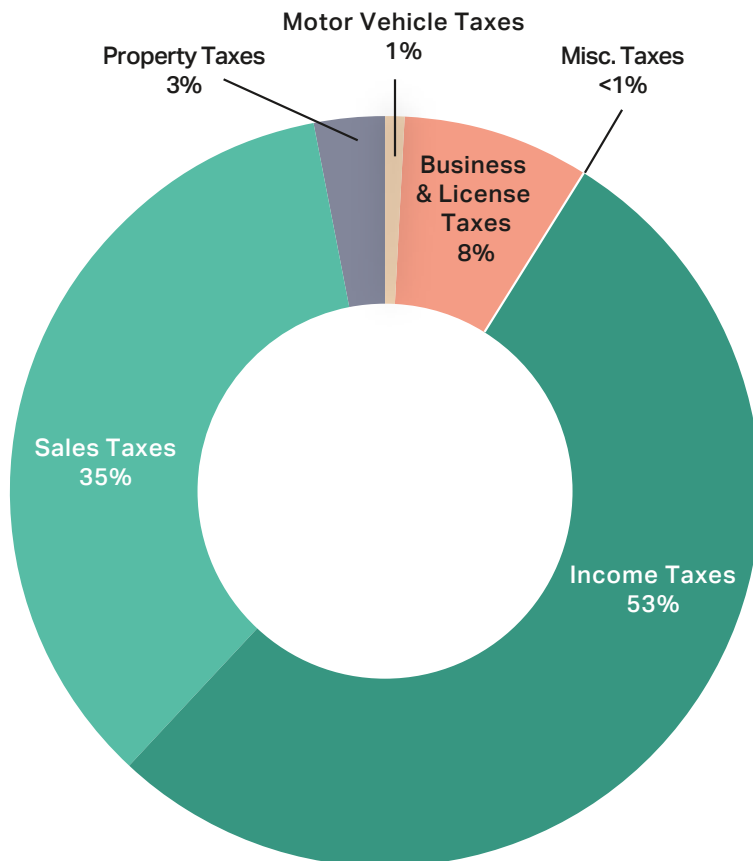
## COLLECTION TRENDS

FY 2020 \$12,210,576,329

FY 2021 \$13,966,302,589

FY 2022 \$16,082,728,712

↑ 5%  
↑ 14%  
↑ 15%

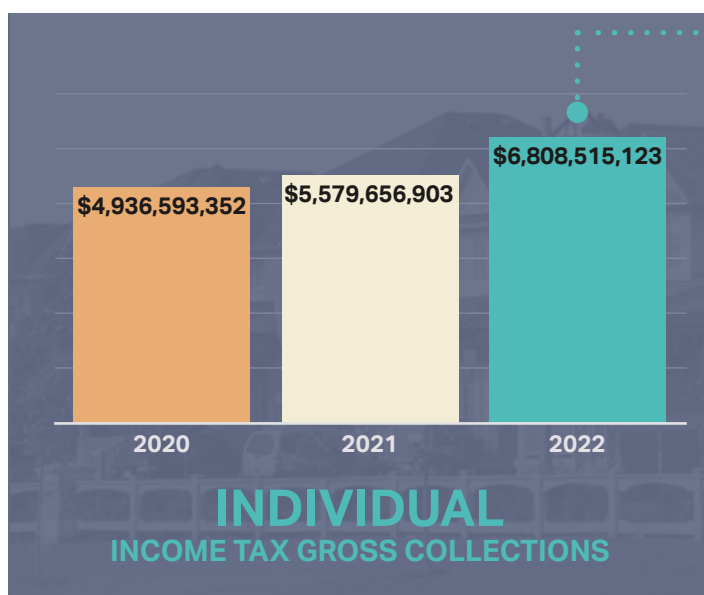


2022 TAX  
COLLECTIONS

# Income Tax Collections and Refunds

INCOME TAX COLLECTIONS			
Fiscal Year	2020	2021	2022
Individual Paid on Estimates	\$314,404,656	\$384,864,407	\$407,898,504
Withholding	\$3,847,281,006	\$4,135,481,417	\$4,568,638,862
Pass- Through	\$164,970,362	\$283,269,337	\$810,045,438
Collected as Additional Tax Due	\$609,937,327	\$776,041,741	\$1,021,932,319
<b>Total Individual Gross</b>	<b>\$4,936,593,352</b>	<b>\$5,579,656,903</b>	<b>\$6,808,515,123</b>
<b>Total Corporate Gross</b>	<b>\$604,044,219</b>	<b>\$973,993,950</b>	<b>\$1,299,354,755</b>
<b>Total Income Tax Collections</b>	<b>\$5,540,637,571</b>	<b>\$6,553,650,853</b>	<b>\$8,107,869,879</b>

**OVER  
\$8.1  
BILLION**  
IN INDIVIDUAL  
AND  
CORPORATE INCOME  
TAX GROSS  
COLLECTIONS



INCOME TAX REFUNDS				
Fiscal Year	Total No. of Refunds	Individual Refunds	Corporate Refunds	Total Refunds
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
2022	<b>1,200,748</b>	\$719,453,781	\$101,583,394	<b>\$821,037,176</b>

Number of Refunds Issued	2020	2021	2022
Individual Refunds	1,155,558	1,177,720	1,197,494
Corporate Refunds	3,579	4,101	3,254
<b>Total Refunds</b>	<b>1,159,137</b>	<b>1,181,821</b>	<b>1,200,748</b>

**1.2 MILLION** REFUNDS ISSUED IN FY2022 OF MORE THAN **\$820 MILLION**



**INDIVIDUAL INCOME TAX RETURN DATA****October 1, 2021 – September 30, 2022****2022**

Individual Returns Filed	2,128,796
Number Filed Electronically (E40, 40NR, 40EZ)	1,920,304
Number of Returns Itemizing Deductions	1,344,143
Total Alabama Tax Liability Shown on Returns	\$4,240,387,058

**2,128,796****INDIVIDUAL RETURNS FILED****1,920,304****FILED ELECTRONICALLY (E40, 40NR, 40EZ)****OTHER ENTITY TAX RETURN DATA****Number of Returns Filed  
FY 2022**

	<b>Paper</b>	<b>E-Filed</b>	<b>Total</b>
Corporate Income Tax (20C/20CC)	10,081	29,689	39,770
S Corporation (20S)	6,825	66,181	73,006
Partnership/LLC (65)	7,733	64,610	72,343
Composite (PTEC)	4,853	19,170	24,023
Electing Pass Thru Entity - EPT	581	3,474	4,055
Fiduciary (41)	4,366	24,395	28,761
Business Privilege Tax (PPT/CPT/BPT-IN)	73,568	200,450	274,018
Financial Institution Excise Tax (ET-1/ET-1C/ ET-8)	742	-	742
<b>Total</b>	<b>108,749</b>	<b>407,969</b>	<b>516,718</b>

**INCOME TAX WITHHOLDING RETURNS****Number of Returns Filed  
FY 2022**

	<b>Paper</b>	<b>MAT/Efile</b>	<b>Total</b>
Withholding A6 Monthly	2,497	526,262	528,759
Withholding A1 Quarterly	8,541	439,144	447,685
Withholding A3 Annual	1,376	113,946	115,322
<b>Total</b>	<b>12,414</b>	<b>1,079,352</b>	<b>1,091,766</b>

**OVER 1 MILLION****INCOME TAX WITHHOLDING  
RETURNS FILED DURING FY2022**

## FINANCIAL INSTITUTION EXCISE TAX COLLECTIONS & REFUNDS

	2020	2021	2022
FIET Collections	\$150,228,046	\$160,262,349	\$164,262,623
FIET Refunds	\$15,023,390	\$5,274,298	\$2,972,832
Net FIET Collections	\$135,204,655	\$154,988,052	\$161,289,791

## FIET NET DISTRIBUTIONS

	2020	2021	2022
State General Fund	\$35,261,905	\$90,417,436	\$73,617,451
Cities	\$25,790,487	\$62,535,149	\$56,126,040
Counties	\$12,954,622	\$31,383,188	\$28,149,376
Total	\$74,007,014	\$184,335,772	\$157,892,868

## BUSINESS PRIVILEGE TAX

Fiscal Year	Business Privilege Tax Collections	Business Privilege Tax Refunds	TOTAL
2020	\$172,126,749	\$22,922,079	\$149,204,670
2021	\$186,835,001	\$27,383,043	\$159,451,959
2022	\$206,849,001	\$21,294,398	\$185,554,603

## ANNUAL TOP COLLECTIONS (TREASURY OFFSET PROGRAM)

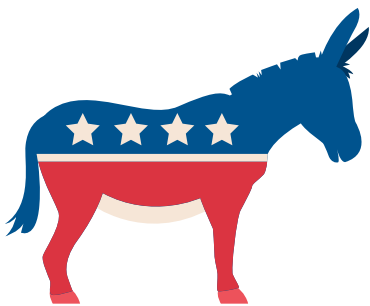
Fiscal Year	Total Collections
2020	\$36,952,296
2021	\$46,920,623
2022	\$38,010,959

## 2022 CHECK OFF CONTRIBUTIONS

Organization	Organization Legal Name	Number of Donors	Total Contributions
Senior Services	Alabama Aging Program	728	\$10,209
Arts Development	Alabama Arts Development Fund	581	\$8,450
Wildlife Fund	Alabama Nongame Wildlife Program	721	\$11,976
Child Abuse	Child Abuse Trust Fund	1,308	\$22,426
Veterans Program	Alabama Veterans' Program	1,090	\$24,416
Veterans Cemetery- Spanish Fort	Alabama State Veterans Cemetery- Spanish Fort	415	\$4,920
Foster Care	Foster Care Trust Fund	834	\$17,727
Mental Health	Mental Health Consumers of Alabama	1,031	\$18,425
Breast Cancer	Breast and Cervical Cancer Research Program	757	\$12,534
Cancer Research	University of South Alabama Mitchell Cancer Institute Fund	871	\$13,079
Military Support	Alabama Military Support Foundation	508	\$6,373
Veterinary Medical	Alabama Veterinary Medical Foundation Spay/ Neuter Program	559	\$9,386
Historic Preservation	Alabama State Historic Preservation Fund	422	\$4,540
Firefighters Fund	Alabama Firefighters Annuity and Benefit Fund	458	\$6,562
Violence Assistance	Victims of Violence Assistance	605	\$6,434
Rescue Squad	Alabama Association of Rescue Squads	377	\$3,538
Archives Services	Archives Services Fund	3	\$9
USS Alabama Battleship Commission	USS Alabama Battleship Commission	467	\$5,790
Children First Trust Fund	Children First Trust Fund	651	\$8,478
<b>Totals</b>		<b>12,386</b>	<b>\$195,272</b>

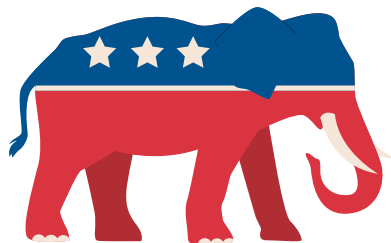
Note: Check off donations yielding less than \$7,500 annually for three consecutive tax years will be repealed. Section 40-18-140(c), Code of Alabama 1975; Act 2006-503.

# Political Contributions



Democratic

6,012  
\$7,576



Republican

7,599  
\$10,652

TOTAL

13,611

Contributors

\$18,228

FY	Republican	Democratic	Total	% Change
2020	\$15,915	\$9,917	\$25,832	27%
2021	\$10,488	\$10,281	\$20,769	2%
2022	\$10,652	\$7,576	\$18,228	-29%

# Income Tax Audit and Appeals Facts and Collections

Audit and Assessment Activities	Instate	Multistate
Audits Completed	5,921	204
Audit Production	\$56,394,519	\$98,319,756
Preliminary Assessments Issued	6,138	106
Preliminary Assessments	\$39,940,832	\$71,648,215
Final Assessments Issued	6,563	85
Final Assessments	\$46,287,311	\$15,854,938
Audits and Assessments Collected	\$4,527,640	\$23,793,658
Audit Collected through Treasury Offset Program (TOP)	\$2,417,099	

Taxpayer Assistance Contacts - Taxpayer Service Centers	Phone Calls	Returns Prepared	Walk-Ins
Auburn/Opelika	7,176	11	792
Dothan	4,456	6	1,215
Gadsden	2,072	1	349
Huntsville	3,671	5	468
Jefferson/Shelby	6,911	45	663
Mobile	7,391	2	673
Montgomery	5,378	4	158
Shoals	634	0	111
Tuscaloosa	5,669	7	1,364
<b>Total</b>	<b>43,358</b>	<b>81</b>	<b>5,793</b>

43,358 PHONE CALLS | 5,793 WALK-INS

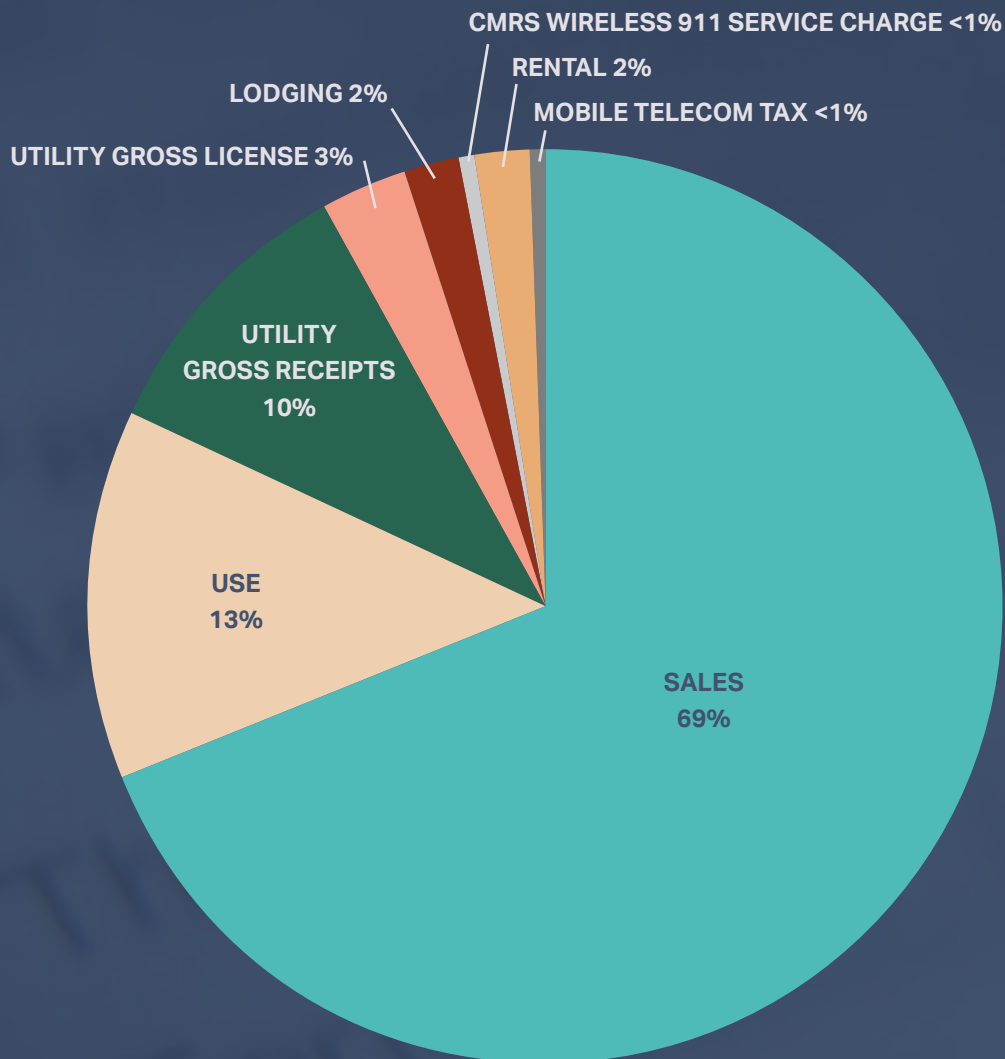
Audit Verification and Hearing Activities	Individual	Corporate
Audits Verified	5,039	236
Appeals Files Received	742	194
Appeals Files Closed	510	237
Letters Sent	11,956	950

Individual Desk Audits	Totals
Returns Worked	52,448
Letters Sent	29,168
Audit Adjustments	\$20,126,420
Files Sent to the Field for Audit	2,077

# Sales and Use Tax Facts and Collections

Tax Type	2020	2021	2022
Sales	\$2,530,783,840	\$2,908,063,265	\$3,130,240,695
Use	\$449,367,870	\$502,227,443	\$579,869,421
Utility Gross Receipts	\$419,621,684	\$405,885,402	\$443,827,754
Utility Gross License	\$160,287,463	\$154,471,001	\$154,519,581
Lodging	\$69,299,088	\$87,457,354	\$107,324,113
Rental	\$83,977,284	\$91,865,975	\$98,975,130
CMRS Wireless 911 Service Charge	\$26,174,666	\$26,741,049	\$26,870,162
Mobile Telecom Tax	\$26,747,622	\$20,662,937	\$20,540,537

## 2022 COMBINED SALES TAX





TAX FACTS	Number	Totaling
Sales Tax Discount Taken	474,984	\$24,268,992
Lodgings Tax Discount Taken	34,725	\$2,240,835

### Local Tax Administration

Number of Localities Administered	153
-----------------------------------	-----

### Number of Local Taxes Administered by Tax Type\*

Sales	518
Consumers Use	501
Sales Direct Pay	496
Sellers Use	413
Lodging	217
Rental	172

\*Annual reports in previous years reported the total number of local tax codes.

ONE SPOT Returns Filed/Collected	Number of Returns Filed	Amount of Collected
	6,143,837	\$3,364,245,334

### Wholesale to Retail Accountability Program (WRAP) Field

		Amount*
WRAP Audits Completed and Assessed	89	\$3,735,103.50
WRAP Audit Collections		\$6,580,639.09

\*These amounts represent state tax only.

Wholesale to Retail Accountability Program (WRAP) Unit	Number	Amount*
Inquiry Letters Mailed	1,018	\$1,171,812
Inquiry Letters Paid	82	\$73,508
Inquiry Billing Letters Mailed	833	\$1,223,329
Inquiry Billing Letters Paid**	752	\$1,047,715

\*\* May include payments for billings mailed in the last fiscal year.

# Simplified Sellers Use Tax Facts and Collections

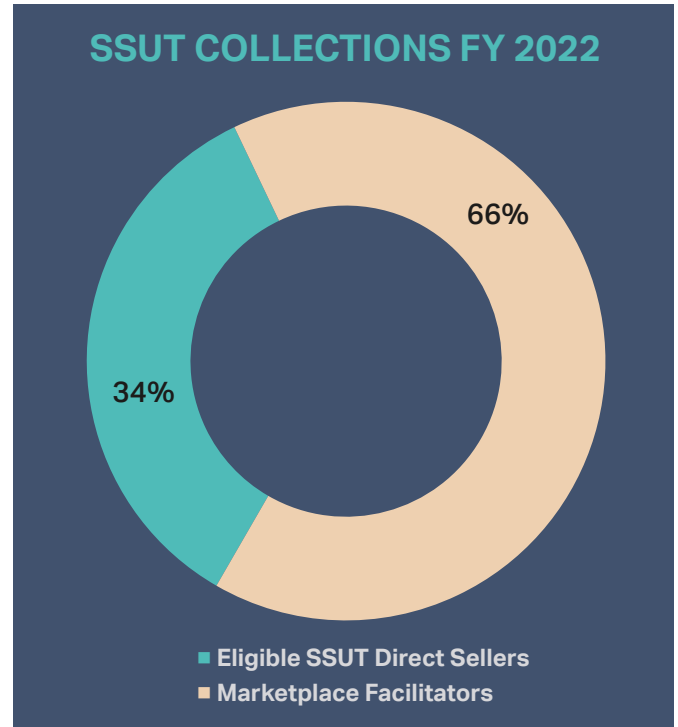
## FY 2022

October 2021	\$42,944,815
November 2021	\$45,179,390
December 2021	\$60,564,294
<b>1st Quarter Total</b>	<b>\$148,688,499</b>

January 2022	\$66,425,208
February 2022	\$48,332,107
March 2022	\$46,207,684
<b>2nd Quarter Total</b>	<b>\$160,964,999</b>

April 2022	\$54,309,583
May 2022	\$51,458,717
June 2022	\$52,935,716
<b>3rd Quarter Total</b>	<b>\$158,704,016</b>

July 2022	\$52,082,278
August 2022	\$56,339,022
September 2022	\$57,281,301
<b>4th Quarter Total</b>	<b>\$165,702,601</b>



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 FY 2022

Eligible SSUT Sellers	\$218,527,982
Marketplace Facilitators	\$415,510,487

**Total** \$634,038,469

**PARTICIPANTS  
IN SSUT PROGRAM**

5,725

**TOTAL  
CONTRIBUTIONS  
TO DATE**

\$1,885,014,504

## DISTRIBUTION OF TVA IN-LIEU-OF TAXES PAYMENT

### Share

17% State General Fund  
83% TVA-Served Counties

### Annual Distribution

\$14,035,555  
\$68,526,532

### Total Distributions

**\$82,562,087**

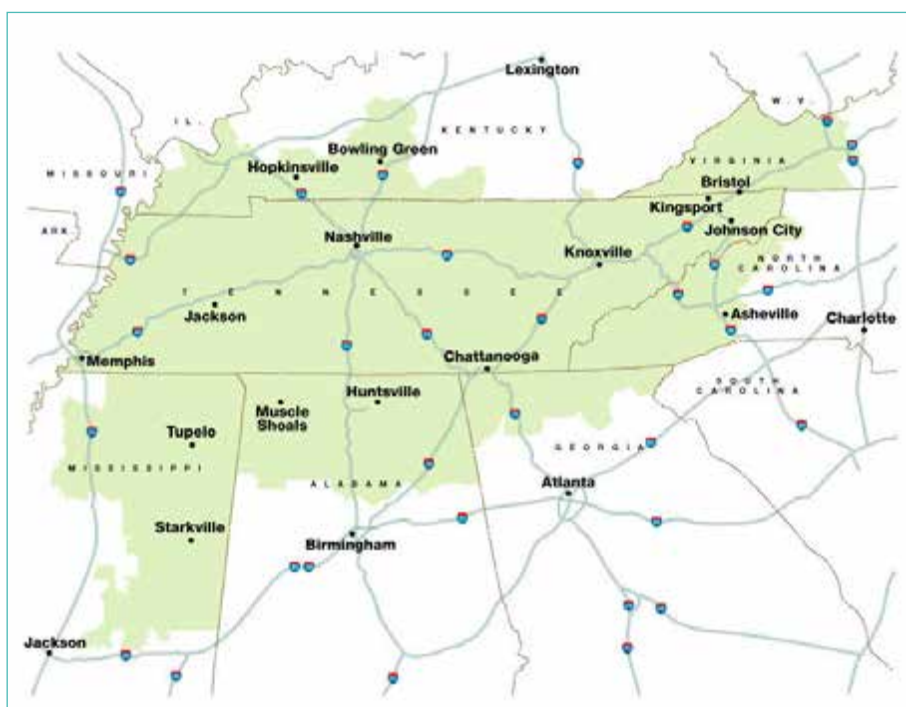
### Breakdown of TVA-Served Counties

### Total Distribution

Calhoun	\$104,201
Cherokee	\$855,663
Colbert	\$4,903,628
Cullman	\$3,784,179
DeKalb	\$2,548,639
Etowah	\$147,771
Franklin	\$1,695,895
Jackson	\$5,063,563
Jefferson	\$1,888,454
Lauderdale	\$4,503,858
Lawrence	\$1,351,994
Limestone	\$7,671,840
Madison	\$15,465,849
Marshall	\$5,172,869
Morgan	\$13,184,841
Winston	\$183,288

### TOTAL

**\$68,526,532**

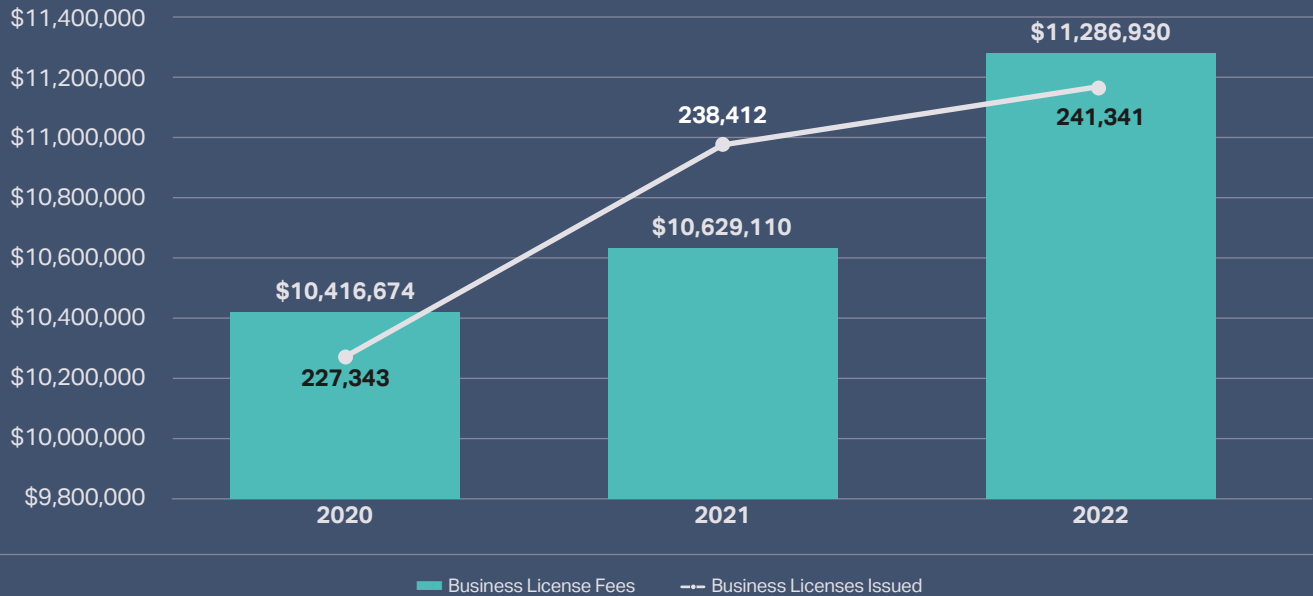


Tennessee Valley Authority

Source: Wikipedia

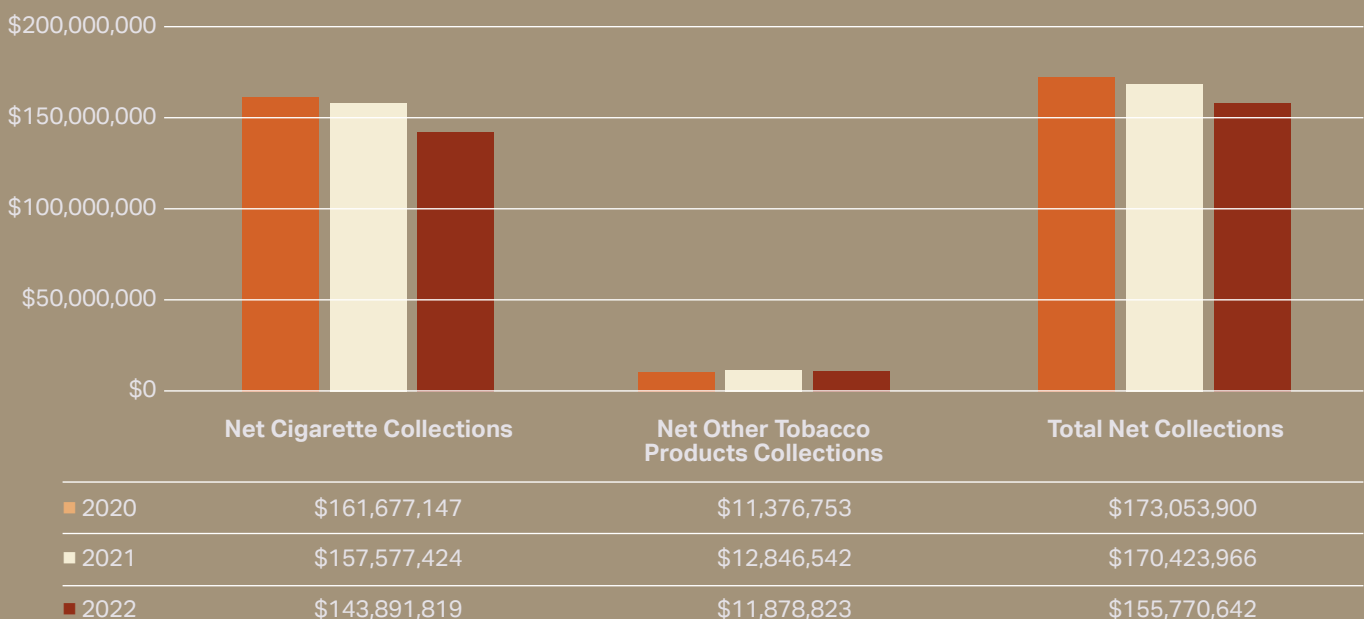
# Business and License Tax Facts and Collections

## BUSINESS LICENSE FEES GROSS COLLECTIONS



Business License Fees	Business Licenses Issued	Business License Fees
2020	227,342	\$10,416,674
2021	238,412	\$10,629,110
2022	<b>241,341</b>	\$11,286,930

## TOBACCO PRODUCTS TAX COLLECTIONS



**STATE TOBACCO RATES:** <https://revenue.alabama.gov/business-license/tobacco-tax/tobacco-tax-rates/>

**CITY AND COUNTY TOBACCO TAX RATES:** [https://www.revenue.alabama.gov/wp-content/uploads/2022/03/t\\_report.pdf](https://www.revenue.alabama.gov/wp-content/uploads/2022/03/t_report.pdf)

# Tobacco Taxes

## STATE TOBACCO STAMPS SOLD

2020	253,870,800
2021	242,809,548
2022	225,198,106

## COUNTY TOBACCO STAMPS SOLD

2020	43,314,200
2021	38,541,253
2022	30,755,627



## COUNTY TOBACCO TAXES COLLECTED BY THE STATE

### Net Distributions

County	2020	2021	2022
Barbour	\$210,681	\$188,798	\$180,309
Bullock	\$53,453	\$50,855	\$31,965
Chambers	\$530,955	\$514,428	\$533,986
Cherokee	\$193,994	\$189,940	\$169,724
Coosa	\$39,229	\$30,530	\$20,273
Crenshaw	\$55,394	\$56,274	\$52,257
Fayette	\$39,289	\$59,150	\$59,746
Franklin	\$151,450	\$148,269	\$137,294
Geneva	\$121,254	\$104,385	\$97,601
Houston	\$522,159	\$437,032	\$411
Limestone	\$292,329	\$276,039	\$272,858
Marion	\$132,625	\$127,285	\$122,334
Marshall	\$189,286	\$179,515	\$173,777
Mobile	\$167,895	\$33,840	\$62,629
Randolph	\$508,420	\$450,550	\$436,338
St. Clair	\$382,452	\$355,105	\$321,298
Talladega	\$420,784	\$423,341	\$385,739
Washington	\$109,234	\$110,974	\$101,139
<b>TOTAL</b>	<b>\$4,120,882</b>	<b>\$3,736,312</b>	<b>\$3,159,678</b>

## Electronic Nicotine Delivery System (ENDS)

1,763

NUMBER OF  
PRODUCTS

26

NUMBER OF  
MANUFACTURERS

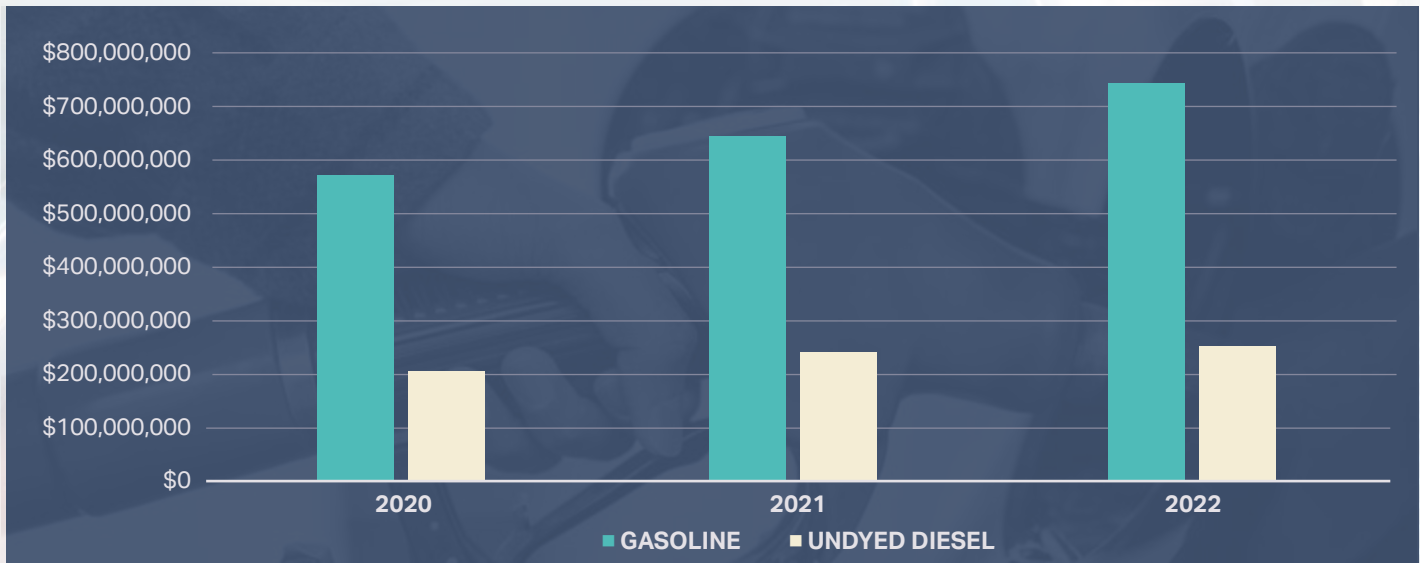


# Motor Fuel Tax



## MOTOR FUEL TAX COLLECTIONS

YEAR	GASOLINE	UNDYED DIESEL	TOTAL
2020 <sup>1</sup>	\$570,979,916	\$202,130,280	\$773,110,196
2021 <sup>1</sup>	\$641,373,285	\$234,823,132	\$876,196,417
2022	\$745,093,334	\$255,793,930	<b>\$1,000,887,263</b>



<sup>1</sup> 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.



## COUNTY GASOLINE AND MOTOR FUEL TAXES COLLECTED BY THE STATE

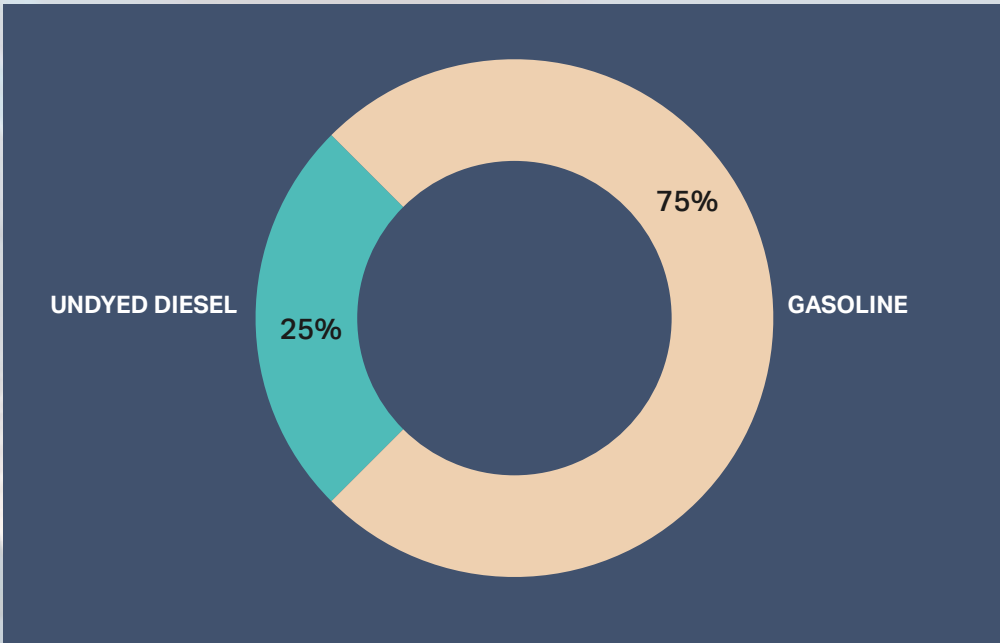
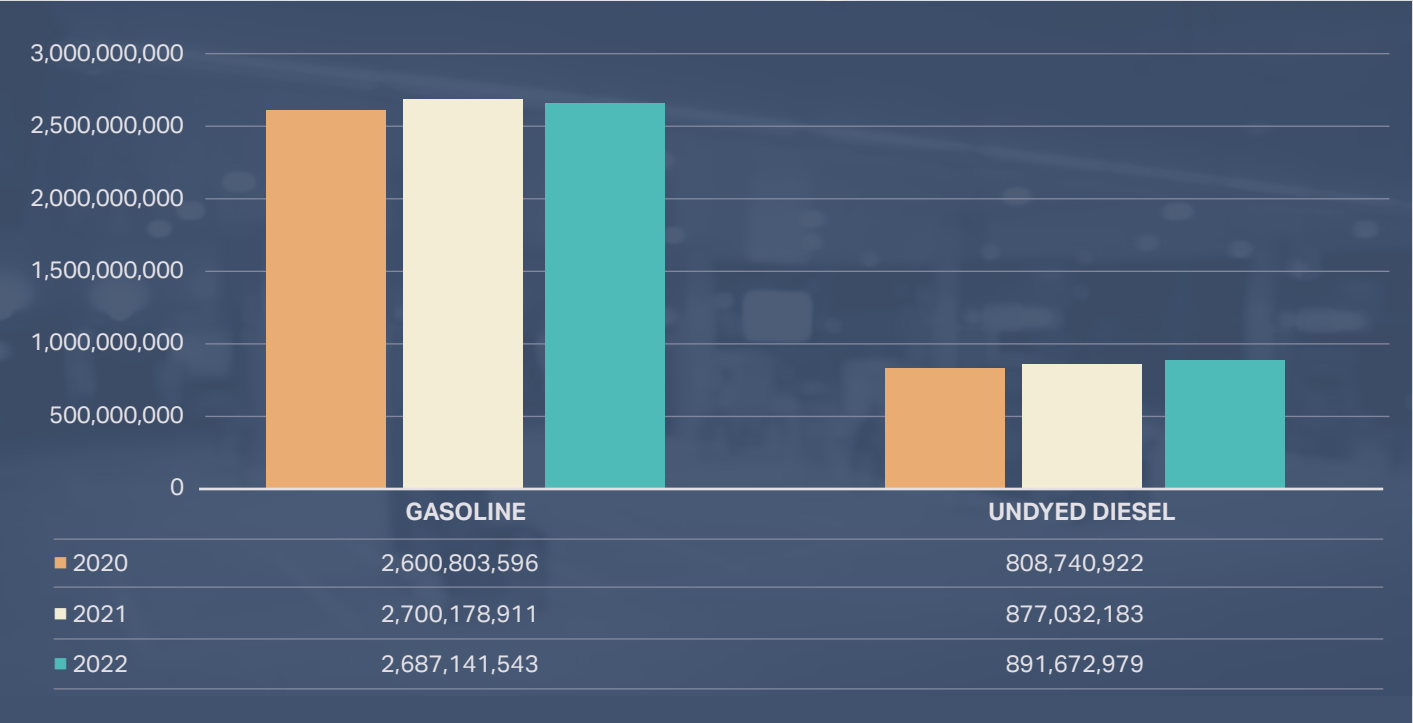
### Net Distributions

County	2020	2021	2022
Bullock	\$111,789	\$119,746	\$113,917
Cullman	\$501,524	\$514,220	\$547,830
Lowndes	\$680,581	\$716,292	\$682,946
Marshall	\$548,341	\$579,598	\$562,242
<b>TOTAL</b>	<b>\$1,842,235</b>	<b>\$1,929,856</b>	<b>\$1,906,935</b>

# Motor Fuel Gallons

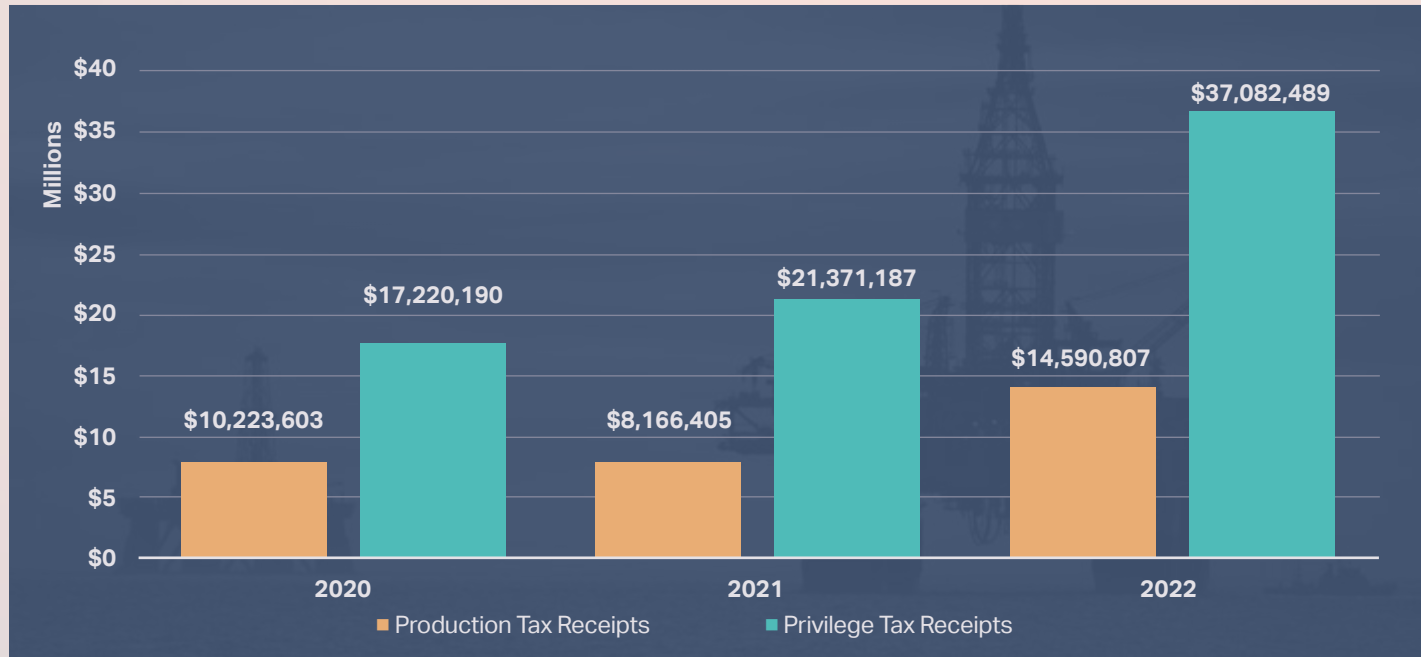


MOTOR FUEL GALLONS			
YEAR	GASOLINE	UNDYED DIESEL	TOTAL
2020	2,600,803,596	808,740,922	3,409,544,518
2021	2,700,178,911	877,032,183	3,577,211,094
2022	2,687,141,543	891,672,979	<b>3,578,814,522</b>



# Oil and Gas Production and Privilege Tax Receipts

OIL AND GAS PRODUCTION AND PRIVILEGE TAX RECEIPTS			
YEAR	Production Tax Receipts	Privilege Tax Receipts	TOTAL
2020	\$16,661,995	\$17,220,190	\$23,882,185
2021	\$8,166,405	\$21,371,187	\$29,537,592
2022	\$14,590,807	\$37,082,489	\$51,673,296



## Environmental Taxes

Tax Type	FY 2020	FY 2021	FY 2022
Hazardous Waste Disposal Fee	\$922,348	\$1,016,411	\$1,056,802
Scrap Tire Fee	\$4,344,602	\$4,560,166	\$4,514,014
Solid Waste Disposal Fee	\$8,030,572	\$8,600,977	\$9,064,655
Storage Tank Trust Fund Charge	\$36,246,603	\$40,637,345	\$44,771,032

# Property Tax Facts and Collections

## LAND SALES

Certificates of Purchase Received by the State for Tax Sales in FY 2022

Number of Parcels

Assessed Value

336

\$872,500

Properties Redeemed in FY 2022

Number of Parcels

Redemption Total

1,851

\$2,758,773

Transfers and Proceeds in FY 2022

Number of Parcels

Proceeds

Assignments Sold

881

\$1,108,217

Tax Deeds Sold

1,644

\$5,473,405

Tax Deeds Issued to Land Banks

118

\$0

## AIRLINE, RAILROAD AND PUBLIC UTILITY ASSESSMENTS

For October 1, 2021 Collection Date

Market Value

Assessed Value

\$22,415,634,530

\$6,417,851,800

## FREIGHT LINE AND EQUIPMENT LICENSE TAX

FY 2022 Collections

Assessed Value

Tax Collections

No. of Companies

\$161,174,572

\$5,416,356

337



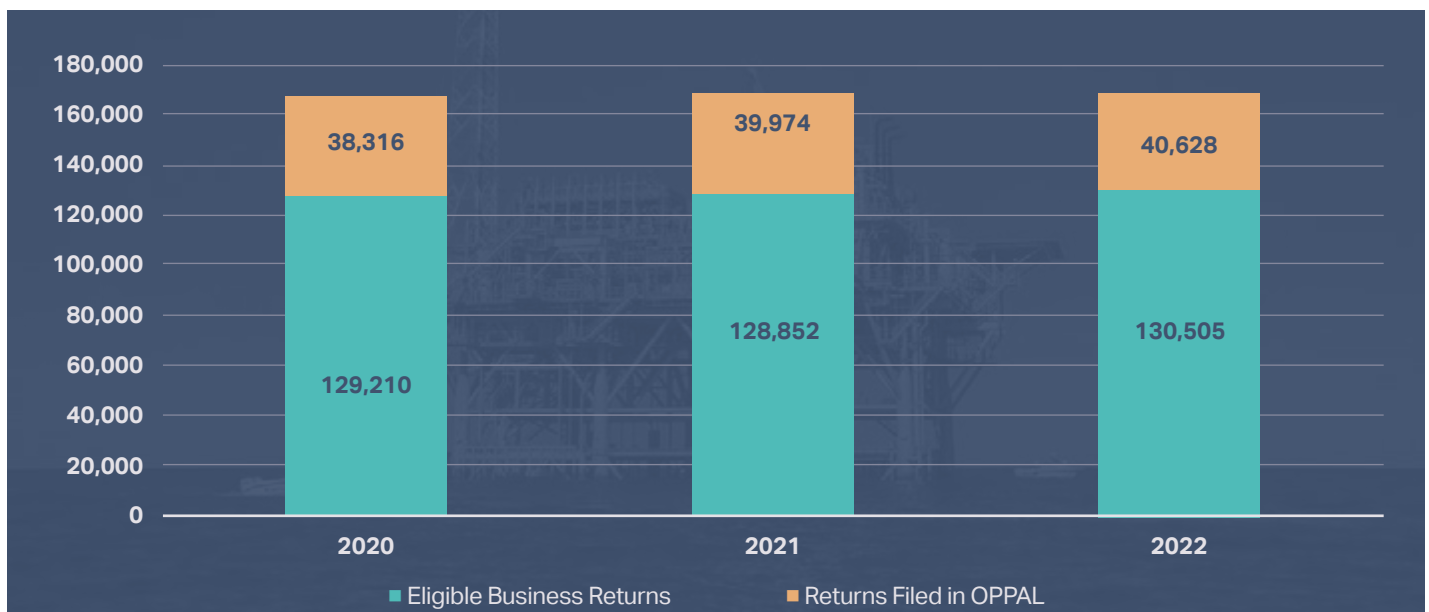
Optional Personal Property  
Assessment Link

[oppal.alabama.gov](http://oppal.alabama.gov)

## OPPAL STATISTICS

Tax Year	Returns Filed in OPPAL	Eligible Business Returns	% of Returns Filed in OPPAL
2020	35,316	129,210	30%
2021	39,974	128,852	31%
2022	40,628	130,505	31%

40,628



**STATE ASSESSED VALUES**

(Before exemptions and abatements)

**October 1, 2020 lien date; October 1, 2021 collection date**

County	Class I	Class II	Class III	Class IV
Autauga	\$121,406,120	\$598,567,840	\$315,560,260	\$86,980,530
Baldwin	\$144,329,900	\$4,063,905,500	\$2,255,902,260	\$407,724,840
Barbour	\$25,541,200	\$169,539,320	\$106,005,460	\$27,991,320
Bibb	\$27,068,480	\$151,233,900	\$86,808,140	\$32,122,620
Blount	\$32,137,780	\$220,084,680	\$306,837,760	\$80,254,340
Bullock	\$18,713,120	\$42,337,940	\$43,494,940	\$9,965,080
Butler	\$18,911,460	\$187,312,940	\$89,905,680	\$22,105,320
Calhoun	\$90,846,700	\$1,079,403,880	\$428,655,220	\$126,454,160
Chambers	\$49,171,840	\$362,055,500	\$121,286,380	\$37,227,760
Cherokee	\$31,497,580	\$169,041,500	\$163,406,920	\$36,868,820
Chilton	\$97,936,680	\$243,651,320	\$176,455,760	\$60,822,820
Choctaw	\$72,136,800	\$238,036,000	\$77,058,180	\$19,861,480
Clarke	\$26,456,900	\$257,535,500	\$124,471,200	\$35,664,520
Clay	\$13,814,760	\$77,916,350	\$67,406,020	\$18,070,220
Cleburne	\$22,510,200	\$62,364,400	\$98,882,760	\$20,988,940
Coffee	\$32,799,940	\$281,191,260	\$257,702,720	\$81,890,640
Colbert	\$18,731,840	\$669,617,860	\$328,855,900	\$79,644,540
Conecuh	\$12,408,500	\$115,354,280	\$73,254,960	\$13,978,960
Coosa	\$54,625,440	\$61,572,780	\$89,219,820	\$14,757,320
Covington	\$83,863,440	\$214,999,960	\$169,679,220	\$52,073,840
Crenshaw	\$13,887,100	\$131,439,320	\$63,855,180	\$18,041,360
Cullman	\$45,968,480	\$788,809,440	\$471,468,300	\$126,890,240
Dale	\$40,529,840	\$304,011,420	\$159,381,120	\$63,776,800
Dallas	\$77,205,240	\$264,579,160	\$113,549,420	\$39,262,300
DeKalb	\$31,475,420	\$413,736,480	\$259,859,460	\$86,666,240
Elmore	\$117,421,280	\$633,293,080	\$558,823,900	\$122,729,900
Escambia	\$54,461,320	\$366,742,940	\$157,439,260	\$46,275,900
Etowah	\$76,323,860	\$748,655,520	\$387,314,920	\$131,571,820
Fayette	\$18,420,380	\$84,265,660	\$74,073,900	\$21,746,760
Franklin	\$22,603,000	\$202,995,960	\$127,512,700	\$37,835,800
Geneva	\$21,884,780	\$105,779,740	\$106,664,040	\$35,048,080
Greene	\$90,494,220	\$47,720,720	\$45,590,320	\$8,688,480
Hale	\$37,069,120	\$77,697,788	\$65,768,260	\$20,346,900
Henry	\$19,053,700	\$115,526,220	\$103,702,920	\$27,696,640
Houston	\$459,196,640	\$871,337,160	\$424,062,900	\$147,599,020
Jackson	\$19,174,900	\$656,908,980	\$297,830,860	\$69,855,160
Jefferson	\$858,339,140	\$8,701,065,180	\$4,164,508,160	\$803,314,880
Lamar	\$22,648,180	\$95,479,620	\$65,046,280	\$16,897,620
Lauderdale	\$16,322,520	\$764,471,420	\$515,472,960	\$122,216,440
Lawrence	\$23,635,480	\$184,000,040	\$159,900,180	\$45,494,060
Lee	\$171,391,520	\$1,757,036,640	\$933,356,820	\$229,971,340



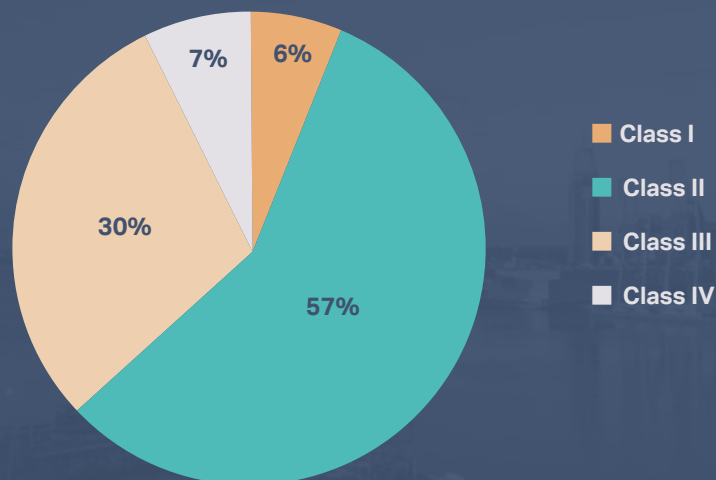
## STATE ASSESSED VALUES

(Before exemptions and abatements)

October 1, 2020 lien date; October 1, 2021 collection date

County	Class I	Class II	Class III	Class IV
Limestone	\$6,883,700	\$1,123,581,560	\$797,009,260	\$162,088,980
Lowndes	\$20,624,540	\$63,950,100	\$68,394,900	\$13,375,500
Macon	\$19,358,260	\$91,638,540	\$72,435,760	\$18,246,500
Madison	\$36,137,040	\$3,903,785,800	\$2,405,678,720	\$596,807,580
Marengo	\$60,539,600	\$192,750,300	\$103,694,980	\$27,702,320
Marion	\$31,521,220	\$192,412,640	\$129,743,920	\$36,733,560
Marshall	\$29,382,860	\$948,774,940	\$512,013,480	\$129,976,680
Mobile	\$671,583,600	\$5,430,251,140	\$1,538,998,660	\$504,293,660
Monroe	\$19,510,400	\$261,886,960	\$105,585,160	\$30,832,820
Montgomery	\$155,218,020	\$2,656,352,120	\$877,575,520	\$273,682,900
Morgan	\$34,769,880	\$1,620,321,080	\$541,365,580	\$162,641,580
Perry	\$26,878,320	\$28,929,160	\$51,722,220	\$7,373,540
Pickens	\$25,214,440	\$97,962,520	\$87,840,360	\$22,510,260
Pike	\$21,989,780	\$301,747,280	\$116,313,100	\$38,212,020
Randolph	\$69,441,120	\$159,485,840	\$151,290,940	\$27,630,340
Russell	\$74,614,320	\$407,197,080	\$207,016,080	\$68,452,340
Shelby	\$297,656,080	\$2,299,606,040	\$1,900,143,300	\$335,241,360
St. Clair	\$74,353,080	\$528,267,160	\$539,956,680	\$136,737,720
Sumter	\$31,785,860	\$78,276,020	\$68,570,280	\$12,196,300
Talladega	\$83,394,100	\$1,084,100,780	\$306,616,220	\$103,279,800
Tallapoosa	\$133,412,300	\$468,512,320	\$345,742,660	\$54,977,420
Tuscaloosa	\$163,706,420	\$2,683,508,900	\$988,323,600	\$263,184,620
Walker	\$135,918,980	\$375,899,740	\$252,589,240	\$83,677,880
Washington	\$113,996,940	\$188,256,460	\$107,628,840	\$27,170,520
Wilcox	\$13,066,268	\$107,400,420	\$73,041,280	\$9,644,920
Winston	\$20,322,200	\$214,318,920	\$196,306,000	\$32,734,240
<b>Totals:</b>	<b>\$5,603,694,128</b>	<b>\$52,090,449,018</b>	<b>\$27,181,628,160</b>	<b>\$6,666,779,170</b>

## ASSESSED PROPERTY VALUE BY CLASS



**NET COLLECTIONS AFTER ALL EXEMPTIONS**

(Real, business personal, and motor vehicle)

**October 1, 2020 lien date; October 1, 2021 collection date**

County	State Net Taxes	County Net Taxes	County School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$5,702,538	\$7,959,900	\$9,886,049	\$3,012,338	\$26,560,826
Baldwin	\$34,778,182	\$54,945,043	\$73,478,044	\$28,949,058	\$192,150,327
Barbour	\$1,646,554	\$2,333,530	\$4,943,503	\$1,246,492	\$10,170,079
Bibb	\$1,270,317	\$1,701,044	\$2,372,005	\$246,488	\$5,589,855
Blount	\$3,006,244	\$8,057,931	\$5,122,693	\$1,609,398	\$17,796,266
Bullock	\$616,178	\$1,799,446	\$2,026,381	\$338,771	\$4,780,774
Butler	\$1,604,107	\$2,831,705	\$3,312,862	\$1,711,649	\$9,460,323
Calhoun	\$7,597,685	\$14,961,115	\$23,421,444	\$10,547,845	\$56,528,088
Chambers	\$2,699,235	\$9,444,804	\$6,160,151	\$602,981	\$18,907,171
Cherokee	\$1,973,493	\$4,324,946	\$7,301,339	\$543,418	\$14,143,195
Chilton	\$3,039,314	\$10,515,064	\$4,709,390	\$1,518,614	\$19,782,383
Choctaw	\$2,213,022	\$3,656,310	\$5,304,055	\$140,957	\$11,314,343
Clarke	\$2,350,703	\$4,006,794	\$5,974,792	\$822,814	\$13,155,103
Clay	\$769,321	\$1,340,278	\$1,749,190	\$360,845	\$4,219,634
Cleburne	\$987,032	\$2,149,013	\$2,800,315	\$637,833	\$6,574,194
Coffee	\$3,172,348	\$5,439,152	\$8,740,539	\$3,829,855	\$21,181,894
Colbert	\$5,092,205	\$6,974,653	\$14,279,721	\$4,317,391	\$30,663,969
Conecuh	\$1,018,136	\$2,864,724	\$1,672,714	\$437,671	\$5,993,246
Coosa	\$1,147,740	\$1,369,567	\$2,243,697	\$65,922	\$4,826,926
Covington	\$2,768,474	\$4,514,254	\$4,089,528	\$3,015,219	\$14,387,475
Crenshaw	\$1,098,578	\$3,463,415	\$1,986,426	\$399,007	\$6,947,426
Cullman	\$6,916,162	\$10,565,633	\$10,737,537	\$6,475,141	\$34,694,473
Dale	\$2,693,586	\$6,018,053	\$4,443,115	\$3,429,114	\$16,583,868
Dallas	\$2,504,703	\$5,103,269	\$4,754,194	\$4,286,436	\$16,648,602
Dekalb	\$3,669,110	\$7,816,691	\$9,556,182	\$3,266,691	\$24,308,675
Elmore	\$7,300,168	\$10,301,241	\$12,760,505	\$2,171,871	\$32,533,786
Escambia	\$2,977,190	\$5,796,198	\$8,112,388	\$2,723,651	\$19,609,428
Etowah	\$6,097,403	\$15,420,089	\$15,215,999	\$7,352,274	\$44,085,765
Fayette	\$971,240	\$1,981,030	\$1,692,830	\$541,193	\$5,186,293
Franklin	\$1,887,936	\$4,907,381	\$3,340,435	\$2,590,509	\$12,726,261
Geneva	\$1,275,591	\$3,068,264	\$2,385,862	\$848,260	\$7,577,977
Greene	\$1,134,749	\$4,788,959	\$1,927,524	\$454,350	\$8,305,582
Hale	\$1,063,630	\$2,768,481	\$1,774,118	\$306,465	\$5,912,693
Henry	\$1,290,738	\$3,768,622	\$2,684,910	\$658,285	\$8,402,555

**NET COLLECTIONS AFTER ALL EXEMPTIONS**

(Real, business personal, and motor vehicle)

October 1, 2020 lien date; October 1, 2021 collection date

County	State Net Taxes	County Net Taxes	County School Net Taxes	Municipal Net Taxes	Total Net Taxes
Houston	\$10,120,559	\$21,319,529	\$16,988,892	\$5,312,029	\$53,741,009
Jackson	\$4,262,382	\$6,891,044	\$7,630,805	\$6,201,299	\$24,985,530
Jefferson	\$70,358,473	\$161,466,962	\$301,542,296	\$291,436,021	\$824,803,752
Lamar	\$939,377	\$2,017,691	\$1,739,093	\$312,753	\$5,008,914
Lauderdale	\$6,604,601	\$11,528,619	\$24,590,384	\$4,569,832	\$47,293,435
Lawrence	\$1,818,796	\$3,784,015	\$3,364,848	\$394,655	\$9,362,314
Lee	\$15,792,403	\$33,101,136	\$30,451,880	\$52,029,277	\$131,374,695
Limestone	\$9,003,237	\$17,397,443	\$30,518,196	\$9,311,952	\$66,230,829
Lowndes	\$903,069	\$3,400,357	\$2,226,186	\$355,084	\$6,884,697
Macon	\$989,506	\$1,991,001	\$5,377,589	\$558,999	\$8,917,095
Madison	\$34,561,883	\$63,953,671	\$153,882,974	\$63,876,700	\$316,275,228
Marengo	\$2,092,156	\$5,483,952	\$3,345,587	\$2,941,776	\$13,863,471
Marion	\$2,086,679	\$3,516,784	\$3,270,840	\$1,779,406	\$10,653,709
Marshall	\$7,514,763	\$17,042,273	\$17,305,351	\$10,813,383	\$52,675,771
Mobile	\$36,465,805	\$114,981,089	\$157,118,537	\$24,846,819	\$333,412,250
Monroe	\$2,219,086	\$4,854,145	\$3,707,220	\$891,151	\$11,671,601
Montgomery	\$19,925,509	\$25,203,415	\$33,917,595	\$38,852,389	\$117,898,907
Morgan	\$11,853,909	\$22,661,691	\$27,673,474	\$18,326,111	\$80,515,185
Perry	\$627,521	\$2,440,732	\$1,605,701	\$225,102	\$4,899,056
Pickens	\$1,114,568	\$2,879,000	\$2,146,629	\$1,175,581	\$7,315,779
Pike	\$2,458,212	\$4,802,894	\$4,323,187	\$1,756,092	\$13,340,385
Randolph	\$2,184,880	\$4,544,631	\$4,287,574	\$842,225	\$11,859,310
Russell	\$4,027,945	\$7,636,255	\$14,991,752	\$3,713,432	\$30,369,385
Shelby	\$24,547,036	\$30,728,485	\$119,196,723	\$44,089,545	\$218,561,789
St Clair	\$6,335,558	\$11,397,717	\$14,870,342	\$4,027,009	\$36,630,625
Sumter	\$989,863	\$2,601,115	\$2,193,215	\$624,330	\$6,408,523
Talladega	\$8,183,646	\$12,288,600	\$20,849,742	\$6,564,522	\$47,886,508
Tallapoosa	\$5,280,976	\$7,577,418	\$11,111,933	\$3,451,946	\$27,422,273
Tuscaloosa	\$22,365,899	\$37,509,256	\$57,279,966	\$26,953,884	\$144,109,004
Walker	\$4,430,083	\$6,449,735	\$7,040,109	\$4,485,808	\$22,405,735
Washington	\$2,513,172	\$4,399,673	\$4,869,586	\$135,596	\$11,918,027
Wilcox	\$1,090,327	\$3,316,630	\$1,757,269	\$156,058	\$6,320,283
Winston	\$2,319,590	\$3,970,627	\$4,238,597	\$781,278	\$11,310,092
<b>TOTAL*</b>	<b>\$450,315,082</b>	<b>\$900,094,183</b>	<b>\$1,366,374,509</b>	<b>\$731,250,850</b>	<b>\$3,448,034,624</b>

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

**ASSESSED VALUE OF ABATEMENTS (AD VALOREM)**

October 1, 2020 lien date; October 1, 2021 collection date

	State	County	Schools	Municipal
Autauga	\$84,842,580	\$84,842,580	\$0	\$39,939,460
Baldwin	\$6,675,040	\$6,675,040	\$0	\$5,644,500
Barbour	\$21,317,820	\$21,317,820	\$0	\$21,317,820
Bibb	\$55,742,040	\$55,742,040	\$0	\$0
Blount	\$1,151,260	\$1,151,260	\$0	\$637,700
Bullock	\$434,020	\$434,020	\$0	\$0
Butler	\$24,808,020	\$24,808,020	\$0	\$20,494,220
Calhoun	\$85,760,380	\$85,760,380	\$0	\$83,937,240
Chambers	\$65,964,320	\$65,964,320	\$0	\$3,507,900
Cherokee	\$6,450,540	\$6,450,540	\$0	\$4,910,080
Chilton	\$4,427,840	\$4,427,840	\$0	\$4,427,840
Choctaw	\$61,475,480	\$61,475,480	\$0	\$0
Clarke	\$25,672,580	\$25,672,580	\$0	\$2,138,000
Clay	\$1,732,420	\$1,732,420	\$0	\$1,732,420
Cleburne	\$1,711,120	\$1,711,120	\$0	\$1,683,720
Coffee	\$28,011,120	\$28,011,120	\$0	\$14,399,200
Colbert	\$35,093,740	\$35,093,740	\$0	\$17,468,640
Conecuh	\$5,595,300	\$5,595,300	\$0	\$934,860
Coosa	\$711,140	\$711,140	\$0	\$0
Covington	\$184,620	\$184,620	\$0	\$184,620
Crenshaw	\$35,805,880	\$35,805,880	\$0	\$27,178,420
Cullman	\$58,951,640	\$58,951,640	\$0	\$30,859,320
Dale	\$19,224,980	\$19,224,980	\$0	\$15,227,740
Dallas	\$8,439,460	\$8,439,460	\$0	\$821,820
Dekalb	\$27,589,800	\$27,589,800	\$0	\$26,738,460
Elmore	\$4,036,620	\$4,036,620	\$0	\$4,036,620
Escambia	\$72,994,100	\$72,994,100	\$0	\$0
Etowah	\$29,916,380	\$29,916,380	\$0	\$29,916,380
Fayette	\$3,368,620	\$3,368,620	\$0	\$3,203,780
Franklin	\$16,327,129	\$16,327,129	\$0	\$8,982,549
Geneva	\$1,481,320	\$1,481,320	\$0	\$1,481,320
Greene	\$5,759,960	\$5,759,960	\$0	\$392,440
Hale	\$3,619,040	\$3,619,040	\$0	\$0
Henry	\$13,686,880	\$13,686,880	\$0	\$9,630,100
Houston	\$22,789,020	\$22,789,020	\$0	\$20,447,040
Jackson	\$209,032,400	\$209,032,400	\$0	\$33,981,760
Jefferson	\$238,774,060	\$238,774,060	\$0	\$206,686,280
Lamar	\$31,001,580	\$31,001,580	\$0	\$5,622,140
Lauderdale	\$38,390,400	\$15,022,740	\$0	\$14,920,660
Lawrence	\$17,663,920	\$17,663,920	\$0	\$0

**ASSESSED VALUE OF ABATEMENTS (AD VALOREM)**

October 1, 2020 lien date; October 1, 2021 collection date

	State	County	Schools	Municipal
Lee	\$202,054,040	\$202,054,040	\$0	\$200,113,160
Limestone	\$473,073,300	\$473,073,300	\$0	\$392,669,260
Lowndes	\$3,515,940	\$1,279,540	\$0	\$287,800
Macon	\$6,290,100	\$6,290,100	\$0	\$6,290,100
Madison	\$174,471,180	\$173,462,760	\$0	\$160,733,160
Marengo	\$36,416,760	\$36,416,760	\$0	\$645,140
Marion	\$4,421,240	\$4,421,240	\$0	\$5,533,319
Marshall	\$47,521,180	\$47,521,180	\$0	\$45,965,200
Mobile	\$676,675,680	\$676,675,680	\$0	\$116,605,980
Monroe	\$21,430,400	\$21,430,400	\$0	\$2,035,800
Montgomery	\$161,933,220	\$163,408,820	\$0	\$135,068,460
Morgan	\$200,447,860	\$200,447,860	\$0	\$137,105,940
Perry	\$0	\$0	\$0	\$0
Pickens	\$8,401,300	\$8,401,300	\$0	\$500,640
Pike	\$34,505,300	\$34,505,300	\$0	\$9,597,360
Randolph	\$2,277,420	\$2,277,420	\$0	\$2,277,420
Russell	\$23,809,140	\$23,809,140	\$0	\$11,177,260
Shelby	\$21,746,720	\$21,746,720	\$0	\$21,025,100
St. Clair	\$36,139,280	\$36,139,280	\$0	\$35,838,540
Sumter	\$145,020	\$145,020	\$0	\$145,020
Talladega	\$154,489,760	\$154,489,760	\$0	\$29,674,480
Tallapoosa	\$23,939,740	\$23,939,740	\$0	\$23,939,740
Tuscaloosa	\$106,528,280	\$106,528,280	\$0	\$41,246,900
Walker	\$22,198,800	\$22,198,800	\$0	\$21,623,540
Washington	\$19,516,360	\$19,516,360	\$0	\$0
Wilcox	\$19,790,720	\$19,790,720	\$0	\$0
Winston	\$1,279,860	\$1,279,860	\$0	\$621,860
<b>Totals:</b>	<b>\$3,859,633,169</b>	<b>\$3,834,496,289</b>	<b>\$0</b>	<b>\$2,064,206,228</b>

*Note: Educational levies are not subject to abatements.*

**ASSESSED VALUE OF INDUSTRIAL EXEMPTION (AD VALOREM)**

October 1, 2020 lien date; October 1, 2021 collection date

	State	County	School	Municipal
Autauga	\$6,520	\$6,520	\$0	\$0
Baldwin	\$33,069,880	\$33,069,880	\$0	\$30,136,780
Calhoun	\$452,600	\$452,600	\$452,600	\$452,600
Lee	\$846,380	\$846,380	\$846,380	\$846,380
Madison	\$0	\$263,760	\$263,760	\$403,020
Montgomery	\$5,526,940	\$5,526,940	\$5,526,940	\$5,526,940
<b>Totals:</b>	<b>\$39,902,320</b>	<b>\$40,166,080</b>	<b>\$7,089,680</b>	<b>\$34,365,720</b>

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

**REAPPRAISALS**

October 1, 2021 for collection on October 1, 2022

Parcel Count

Autauga	31,336
Blount	42,637
Bullock	9,668
Butler	19,580
Calhoun	73,185
Chambers	24,584
Cherokee	33,847
Coffee	35,628
Colbert	42,981
Coosa	15,378
Covington	31,211
Cullman	56,358
DeKalb	52,504
Escambia	30,627
Etowah	74,468
Franklin	23,180
Greene	10,900
Hale	16,168
Henry	19,813
Houston	59,797
Lee	71,733
Lowndes	12,172
Marengo	22,027
Montgomery	103,953
Morgan	62,319
Sumter	15,188
Tallapoosa	38,925
Wilcox	14,960
<b>Total</b>	<b>1,045,127</b>

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

	2020	2021	2022
Dealer Regulatory Licenses Issued	4,612	4,121	4,967
Auto Dismantler and Parts Recyclers Licenses Issued	990	996	1,233
BID Cards Issued	2,039	1,993	2,352
Salvage Vehicle Inspections	19,478	19,180	18,702
IRP Licenses Issued	32,371	34,738	37,860
IFTA Decals Issued	41,704	43,287	45,739

ALDOR ISSUED

$$\begin{array}{rcl}
 490 & + & 4,477 \\
 \text{NEW DEALERS LICENSES} & & \text{USED DEALERS LICENSES} \\
 & & \text{FOR A TOTAL OF} \\
 & & 4,967 \\
 & & \text{MASTER DEALER LICENSES}
 \end{array}$$

## REGISTRATION AND MANDATORY LIABILITY INSURANCE (MLI) STATISTICS

	2020	2021	2022
Vehicle Registrations*	5,721,031	5,926,303	5,983,416
MLI Verification Notices (1)	344,263	490,262	341,637
MLI Suspensions (2)	381,790	334,393	275,168

\*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

	2020	2021	2022
Total Titles Issued	1,397,929	1,560,917	1,321,840
Motor Vehicle Titles Issued	1,388,872	1,551,216	1,312,802
Manufactured Housing Titles Issued	9,057	9,701	9,038
Manufactured Housing Title Cancellations*	843	408	601

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

## MOTOR VEHICLE FEES

	2020	2021	2022
International Registration Plan (IRP) Fees <sup>1</sup>	\$35,877,633	\$38,974,958	\$42,234,291
Motor Vehicle Registration Fees <sup>2</sup>	\$163,256,526	\$173,435,419	\$179,509,432
Motor Vehicle Title Application Fees	\$21,647,326	\$23,716,045	\$22,519,638
Salvage (Rebuilt) Vehicle Inspection Fees <sup>3</sup>	\$1,476,985	\$1,433,025	\$1,470,689
Mandatory Liability Insurance (MLI) Reinstatement Fees <sup>4</sup>	\$8,516,822	\$13,078,085	\$10,718,074
Miscellaneous Tags <sup>5</sup>	\$225,104	\$679,364	\$602,570
International Fuel Tax Agreement (IFTA) Collections	\$15,164,069	\$19,365,468	\$22,410,139
IFTA Decal Fees <sup>6</sup>	\$709,971	\$733,431	\$773,296
IRP/IFTA Trip Permit Fees <sup>7</sup>	\$499,180	\$745,740	\$771,760
Motor Vehicle Dealer License Fees <sup>8</sup>	\$400,625	\$632,413	\$593,785
Automotive Dismantler & Parts Recycler License Fees <sup>9</sup>	\$199,655	\$288,357	\$294,596
Scrap Vehicle Fees <sup>10</sup>	\$38,870	\$47,414	\$35,968
<b>TOTAL</b>	<b>\$248,012,766</b>	<b>\$273,129,719</b>	<b>\$281,934,237</b>

<sup>1</sup> Net collections after distribution to IRP member jurisdictions.

<sup>2</sup> 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.

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

<sup>4</sup> Reinstatement fees resulting from registration suspensions provided by Section 32-7A-12, Code of Alabama 1975, less commission retained by county licensing officials and distribution to the Peace Officer's Annuity Fund. The total reported for FY 2020 represents the total reinstatement fees certified to the Comptroller's Office by both ALDOR and local licensing officials.

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

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

<sup>7</sup> IRP permits provided by Section 40-12-262, Code of Alabama 1975. IFTA permits provided by Section 40-17-150(h), Code of Alabama 1975.

<sup>8</sup> Dealer license fees provided by Section 40-12-391, Code of Alabama 1975. (Motor Vehicle Division began administering Aug. 1, 2012.)

<sup>9</sup> 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.)

<sup>10</sup> 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 2022.



# Collection Services

DELINQUENT TAXES COLLECTED			
	2020	2021	2022
Central Office Collections	\$79,117,225	\$132,589,759	\$163,721,799
Field Collections	\$52,186,140	\$70,151,818	\$100,704,648
<b>TOTAL</b>	<b>\$131,303,565</b>	<b>\$202,750,577</b>	<b>\$264,426,447</b>

30% INCREASE OVER PRIOR YEAR COLLECTIONS

## New Entity Registrations

FY 2022

**958**  
CORPORATION

**629**  
FIDUCIARY

**6**  
GOVERNMENTS

**12,288**  
INDIVIDUAL

**4,525**  
LLC

**66**  
LLP

**236**  
NON-PROFIT

**61**  
PARTNERSHIP

**3**  
TRUST

**TOTAL** 18,769

# Office of Taxpayer Advocacy

THE OFFICE OF TAXPAYER  
ADVOCACY ASSISTED

2,846 TAXPAYERS

PROVIDING

\$11,637,149.93 OF RELIEF

## TAXPAYER RELIEF ORDERS

	2020	2021	2022
Individual Income Tax	\$6,343,295	\$5,681,571	\$9,620,734
Taxpayers Assisted	2,140	1,689	2,132
Sales Tax	\$125,217	\$534,501	\$285,550
Taxpayers Assisted	107	404	462
Corporate/Business Income Tax	\$446,365	\$3,315,343	\$1,478,789
Taxpayers Assisted	59	88	41
Business Privilege Tax	\$70,439	\$143,315	\$70,485
Taxpayers Assisted	600	239	86
Withholding Tax	\$104,217	\$112,056	\$42,554.
Taxpayers Assisted	56	125	101
Miscellaneous Tax	\$489,061	\$2,864,998	\$139,035
Taxpayers Assisted	17	12	24
<b>Total</b>	<b>\$7,669,597</b>	<b>\$12,651,787</b>	<b>\$11,637,149</b>
<b>Total Taxpayers Assisted</b>	<b>2,979</b>	<b>2,557</b>	<b>2,846</b>

## Voluntary Disclosure Program

Fiscal Year	Number	Collections
2020*	79	\$2,731,991
2021*	142	\$12,212,480
2022	169	\$10,346,113

\*The fiscal year totals provided above are an accurate representation of VDA collections and should be used in lieu of prior annual report totals for those specific fiscal years.





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[revenue.alabama.gov](http://revenue.alabama.gov)