

2025 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 12, 2025

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 *2025 Annual Report*. This report is posted on ALDOR's website at: revenue.alabama.gov/2025-annual-report.

Year One of CHOOSE Act Alabama is in the books, and what a year it's been. CHOOSE Act Alabama empowers more than 23,000 students representing all 67 counties with "School Choice for a Strong Alabama," and ALDOR is happy to report a smooth, successful implementation. CHOOSE Act Alabama benefits thousands of Alabama families looking for the best possible learning experience for their students. Families like the Siemens, whose hope of giving their children the education that best suits their family became reality. Or the Carbonells, whose children can now learn and thrive in an environment that matches their values and goals. Or the McDades, whose children can have the advantages they didn't have growing up. We look forward to assisting more families like these in Year Two of CHOOSE Act Alabama.

Also in 2025, ALDOR was pleased to implement two new initiatives from the 2024 Legislative Session: The Employer Tax Credit Program and the Childcare Facility Tax Credit Program. Designed to help more Alabamians enter the workforce by improving the quality and availability of childcare options for working parents, the Childcare Facility Tax Credit Program offers tax incentives to Alabama childcare providers that own and operate qualified childcare facilities, while the Employer Tax Credit Program provides tax incentives to employers that support their employees' childcare needs, either by offering financial assistance for childcare services or by incurring eligible expenses related to the operation, maintenance, or improvement of a qualified childcare facility. Together, these programs promote the expansion of high-quality childcare facilities and strengthen support for working families across Alabama.

In support of Alabama's taxpayers, ALDOR also spearheaded the extension of time for taxpayers to appeal on their tax matters. Previously 30 days, the new extension of 60 days to appeal to the Alabama Tax Tribunal, an independent agency, or circuit court provides taxpayers adequate time to gather necessary information and consult their tax preparer or attorney.

As always, ALDOR strives 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,



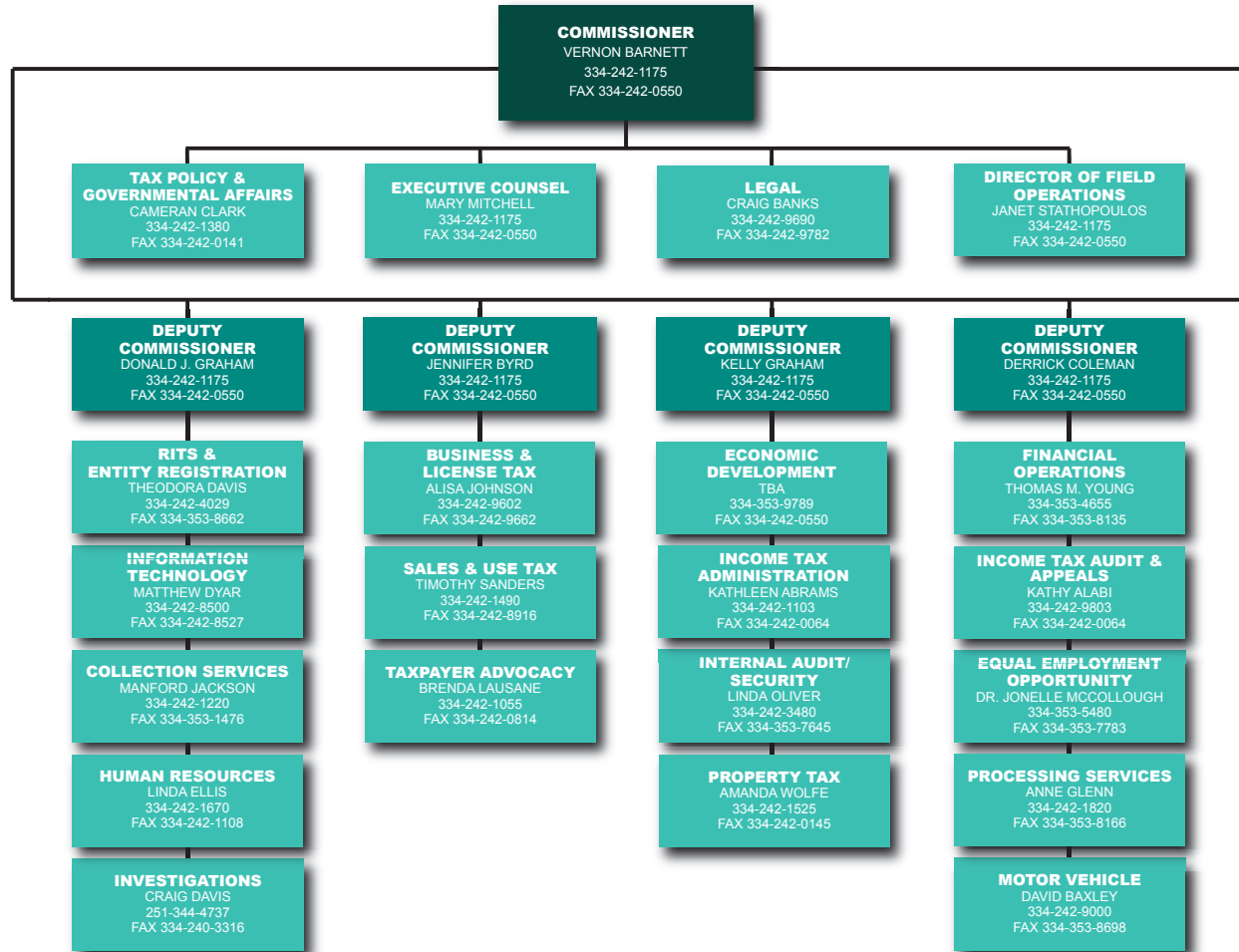
Vernon Barnett
Commissioner of Revenue

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The Department



AS OF SEPTEMBER 30, 2025

revenue.alabama.gov



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Taxpayer Service Centers



AUBURN/ OPELIKA

1800 Samford Trace Court
Suite 100
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: Jackson, 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

250 Riverchase Parkway East
Floor 4
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, Cullman, Franklin,
Marion, Lauderdale, Lawrence, and
Winston 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, Perry,
Pickens, Sumter, Tuscaloosa,
and Walker Counties*

REVENUE ABSTRACT

FISCAL YEAR: OCTOBER 1, 2024 – SEPTEMBER 30, 2025

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

Title of Tax	FYTD 2024-25	FYTD 2023-24	% Change
Bulk Storage Withdrawal Fee.....	40,486,731.98	43,408,258.73	(6.73)
Cannibis Privilege	1,480.76	2,233.10	(33.69)
Business Privilege Tax.....	204,851,083.72	218,672,770.80	(6.32)
CMRS Wireless 911 Service Charge	28,233,772.51	28,309,054.11	(0.27)
Coal Severance (\$.135/Ton).....	1,844,274.43	1,672,693.97	10.26
Coal Severance (\$.20/Ton)	2,691,606.55	2,469,996.81	8.97
Contractors' Gross Receipts	42,328,717.78	38,763,256.58	9.20
Deeds and Assignments	2,225,130.37	2,959,655.57	(24.82)
Dry Cleaning Registration Fee	165,317.15	167,541.04	(1.33)
Electronic Nicotine	39,500.00	12,500.00	216.00
Financial Institutions Excise.....	109,710,686.43	113,113,194.86	(3.01)
Forest Products Severance	5,803,987.09	5,871,019.92	(1.14)
Freight Line R.R. Equipment.....	5,917,460.91	5,645,565.35	4.82
Gasoline.....	736,809,378.61	727,624,429.11	1.26
Gasoline (Aviation & Jet Fuel)	2,561,683.03	2,512,424.86	1.96
Hazardous Waste.....	1,222,897.46	1,331,213.27	(8.14)
Hospital Assessment Fee	288,113,714.66	317,024,636.36	(9.12)
Hydro-Electric KWH.....	1,158,513.16	8,791.01	13,078.39
IFTA License Tax.....	10,729,919.53	16,326,592.24	(34.28)
Income Tax-Corporate	1,423,328,021.56	1,589,703,971.94	(10.47)
Income Tax-Individual.....	7,389,626,176.07	6,954,350,626.69	6.26
IRP Registration Fees	62,966,714.67	58,644,308.45	7.37
Lodgings.....	121,204,926.30	116,201,947.88	4.31
Medicaid Nursing Facility.....	117,209,204.40	113,875,718.92	2.93
Medicaid Pharm. Services	9,448,991.12	9,315,459.32	1.43
Miscellaneous Tags	612,056.78	636,973.74	(3.91)
Miscellaneous Taxes*	774,217.42	878,465.28	(11.87)
Mobile Telecom Tax.....	22,473,632.22	21,190,282.54	6.06
Motor Fuels (Compressed/Liquified Gas)	536,823.60	488,174.29	9.97

REVENUE ABSTRACT

CONTINUED

FISCAL YEAR: OCTOBER 1, 2024 – SEPTEMBER 30, 2025

Title of Tax	FYTD 2024-25	FYTD 2023-24	% Change
Motor Fuels (Diesel).....	278,066,668.09	266,904,173.77	4.18
Motor Vehicle Title Fees.....	22,476,739.61	21,677,632.82	3.69
Motor Veh Salv Inspec Fees	1,537,577.41	1,481,521.87	3.78
Oil & Gas Privilege (8%).....	18,453,099.10	20,411,741.81	(9.60)
Oil & Gas Production (2%).....	7,335,597.31	7,911,373.50	(7.28)
Oil Lubricating	1,691,848.85	1,751,074.98	(3.38)
Oil Wholesale License	9,060,553.71	8,913,311.47	1.65
Pari-Mutuel Pool	18,214,683.11	11,267,075.42	61.66
Petroleum Commodities Inspection Fee	60,377,325.85	60,240,419.07	0.23
Property Tax**	653,667,383.41	620,698,224.38	5.31
Rental or Leasing.....	110,075,057.75	109,664,235.89	0.37
Sales	3,165,099,721.03	3,122,546,356.29	1.36
Scrap Tire Environmental Fee	4,867,481.98	4,985,512.00	(2.37)
Simplified Sellers Use Tax.....	963,336,633.04	851,182,206.25	13.18
Solid Waste Disposal Fee	9,597,171.79	8,692,070.82	10.41
Store Licenses	609,200.62	585,311.17	4.08
Tobacco Cigarette Tax	113,235,176.26	120,679,467.40	(6.17)
Tobacco OTP Tax.....	11,088,944.33	11,117,211.07	(0.25)
TVA Electric.....	91,568,732.95	93,542,047.11	(2.11)
Use.....	686,816,057.64	648,354,243.24	5.93
Utility Gross Receipts	495,614,182.48	488,493,009.44	1.46
Utility License (2.2%)	169,351,730.24	169,524,871.91	(0.10)
TOTAL.....	17,525,218,186.83	17,041,804,848.42	2.84

The abstract reflects funds certified to the State Treasurer for the Fiscal Year (FY) 2025. 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 FY 2025.

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

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

Revenue Tax Highlights

TOTAL FISCAL YEAR COLLECTED

\$17,525,218,187

COLLECTED ELECTRONICALLY

\$16,746,760,967

COLLECTION TRENDS

FY 2023

\$16,599,850,853

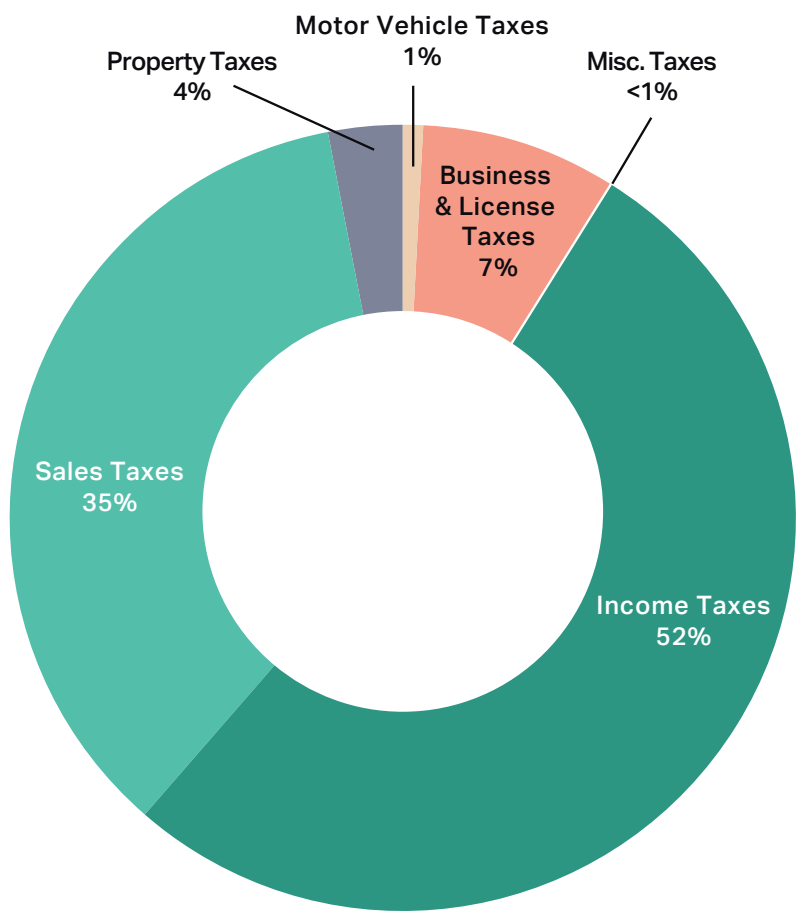
FY 2024

\$17,041,804,848

FY 2025

\$17,525,218,187

+ 3%



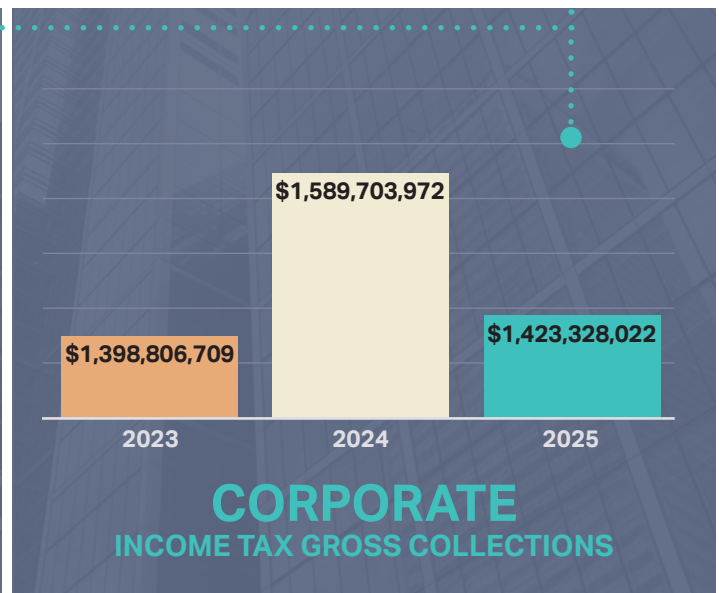
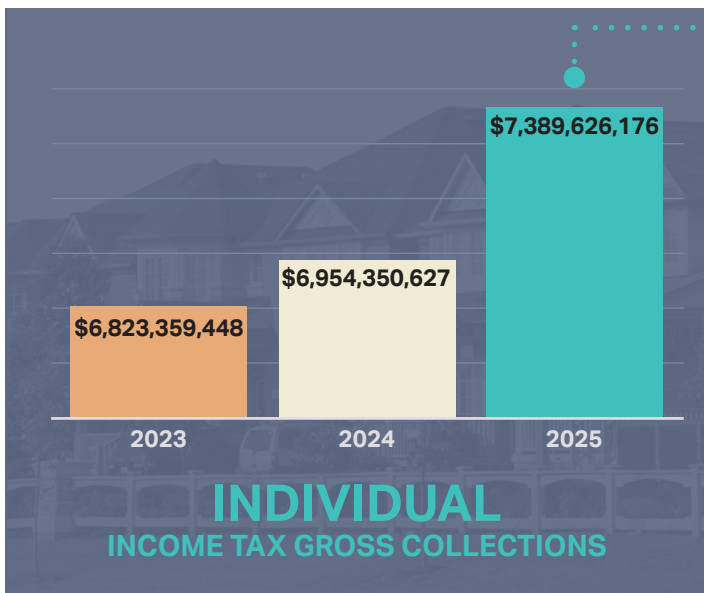
2025 TAX COLLECTIONS

MOTOR VEHICLE	\$98,323,008
BUSINESS AND LICENSE	\$1,324,594,634
MISCELLANEOUS TAXES	\$774,217
INCOME TAXES	\$9,127,517,449
SALES TAXES	\$6,312,198,904
PROPERTY TAXES	\$661,809,975
TOTAL	\$17,525,218,187

Income Tax Collections and Refunds

INCOME TAX COLLECTIONS			
Fiscal Year	2023	2024	2025
Individual Paid on Estimates	\$309,041,381	\$308,826,744	\$383,337,670
Withholding	\$4,908,383,293	\$5,086,174,954	\$5,293,782,639
Pass-Through	\$791,260,368	\$719,160,674	\$752,237,459
Collected as Additional Tax Due	\$814,674,406	\$840,188,255	\$960,268,408
Total Individual Gross	\$6,823,359,448	\$6,954,350,627	\$7,389,626,176
Total Corporate Gross	\$1,398,806,709	\$1,589,703,972	\$1,423,328,022
Total Income Tax Collections	\$8,222,166,157	\$8,544,054,599	\$8,812,954,198

**OVER
\$8.8
BILLION**
IN INDIVIDUAL
AND
CORPORATE INCOME
TAX GROSS
COLLECTIONS



INCOME TAX REFUNDS			
Fiscal Year	2023	2024	2025
Individual Refunds	\$912,488,110	\$953,776,652	\$1,018,443,992
Corporate Refunds	\$188,011,649	\$214,948,029	\$191,936,290
Total	\$1,100,499,759	\$1,168,724,681	\$1,210,380,282

Number of Refunds Issued			
Fiscal Year	2023	2024	2025
Individual Refunds	1,200,868	1,190,976	1,208,904
Corporate Refunds	3,818	5,211	6,036
Total Refunds	1,204,686	1,196,187	1,214,940

1.21 MILLION REFUNDS ISSUED IN
FY 2025 OF MORE THAN **\$1.21 BILLION**

INDIVIDUAL INCOME TAX RETURN DATA

Fiscal Year	2023	2024	2025
Individual Returns Filed	2,159,603	2,174,944	2,193,960
Number Filed Electronically (E40, 40NR, 40EZ)	1,953,709	1,972,189	2,003,473
Number of Joint Returns	800,690	807,499	816,090
Number of Returns Itemizing Deductions	1,318,183	1,328,111	1,370,808
Total Alabama Tax Liability Shown on Returns	\$4,605,263,804	\$4,566,749,972	\$4,838,681,805
Total Amount of Overpayment Shown on Returns	\$862,006,250	\$875,745,960	\$918,415,859

2,193,960

INDIVIDUAL RETURNS FILED

91.32%

FILED ELECTRONICALLY (E40, 40NR, 40EZ)

ONE TIME REFUNDABLE CREDIT – REBATE

Rebates Issued	2023–2024		2024–2025	
Direct Deposit	1,164,667	\$233,898,000	307	\$55,500
Check	657,072	\$136,897,350	360	\$58,950
Total	1,821,739	\$370,795,350	667	\$114,450

OTHER ENTITY TAX RETURN DATA

Number of Returns Filed FY 2025

	Paper	MAT/E-Filed	Total
Corporate Income Tax (Forms 20C/20CC)	8,737	36,314	45,051
S Corporation (Form 20S)	930	73,859	74,789
Partnership/LLC (Form 65)	749	78,026	78,775
Composite (Form PTEC)	1,605	21,359	22,964
Electing Pass-Through Entity (Form EPT)	886	10,882	11,768
Fiduciary (Form 41)	1,316	26,947	28,263
Financial Institution Excise Tax (Forms ET-1, ET-1C, ET-8)	566	145	711
Business Privilege Tax (Forms PPT/CPT/BPT-IN)	19,041	59,139	78,180
Medical Cannabis Privilege Tax (Form MPT)	-	10	10
Total	33,830	306,681	340,511

INCOME TAX WITHHOLDING RETURNS

Number of Returns Filed FY 2025

	Paper	MAT/E-Filed	Total
Withholding Form A6 Monthly	639	627,482	628,121
Withholding Form A1 Quarterly	2,622	495,700	498,322
Withholding Form A3 Annual	2	128,302	128,304
Total	3,263	1,251,484	1,254,747

OVER 1.2 MILLION

INCOME TAX WITHHOLDING
RETURNS FILED DURING FY 2025

FINANCIAL INSTITUTION EXCISE TAX (FIET) COLLECTIONS AND REFUNDS

Fiscal Year	2023	2024	2025
FIET Collections	\$160,926,687	\$113,113,195	\$109,710,686
FIET Refunds	\$4,919,306	\$25,233,675	\$5,283,517
Net FIET Collections	\$156,007,381	\$87,879,519	\$104,427,169

FIET NET DISTRIBUTIONS

Fiscal Year	2023	2024	2025
State General Fund	\$78,540,392	\$35,447,779	\$45,578,705
Cities	\$58,709,238	\$39,045,517	\$37,303,421
Counties	\$29,443,971	\$19,581,963	\$18,708,268
Total	\$166,693,601	\$94,075,259	\$101,590,394

BUSINESS PRIVILEGE TAX COLLECTIONS AND REFUNDS

Fiscal Year	2023	2024	2025
Business Privilege Tax Collections	\$217,528,398	\$218,672,771	\$204,851,084
Business Privilege Tax Refunds	\$21,952,861	\$32,801,717	\$49,643,537
Net Collections	\$195,575,536	\$185,871,054	\$155,207,547

MEDICAL CANNABIS PRIVILEGE TAX COLLECTIONS AND REFUNDS

Fiscal Year	2023	2024	2025
Medical Cannabis Privilege Tax Collections	N/A	\$2,233	\$1,481
Medical Cannabis Privilege Tax Refunds	N/A	\$0	\$0
Net Collections	\$0	\$2,233	\$1,481

ANNUAL TOP COLLECTIONS (TREASURY OFFSET PROGRAM)

Fiscal Year	2023	2024	2025
Total Collections	\$40,747,694	\$27,491,113	\$41,201,393

CERTIFICATES OF COMPLIANCE

Fiscal Year	2023	2024	2025
Certificates of Compliance Issued	13,874	14,149	15,237
Certificates of Non-Compliance Issued	8,460	7,576	8,799

CONSTRUCTION EMPLOYEE FEES

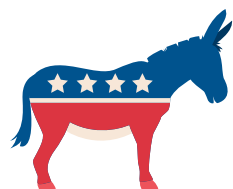
Fiscal Year	2023	2024	2025
Gross Wages	\$1,418,736,722	\$1,357,145,723	\$1,500,259,656
Construction Employee Fees	\$2,128,105	\$2,035,719	\$2,250,390

All licensed contractors performing work on any construction project or job located in Alabama are required to remit a fee to ALDOR to be used for the recruitment and training of new construction craft trade workers. The fee is levied upon the wages paid to construction workers for the performance of skilled labor under a construction contract or job located in Alabama.

2025 CONTRIBUTIONS			
Organization	Organization Legal Name	Number of Donors	Total Contributions
Senior Services	Alabama Aging Program	645	\$12,788
Arts Development	Alabama Arts Development Fund	470	\$6,537
Wildlife Fund	Alabama Nongame Wildlife Program	567	\$10,120
Child Abuse	Child Abuse Trust Fund	987	\$23,564
Veterans Program	Alabama Veterans' Program	898	\$24,441
Veterans Cemetery- Spanish Fort	Alabama State Veterans Cemetery- Spanish Fort	399	\$6,397
Foster Care	Foster Care Trust Fund	638	\$14,158
Mental Health	Mental Health Consumers of Alabama	715	\$14,683
Breast Cancer	Breast and Cervical Cancer Research Program	624	\$11,509
Military Support	Alabama Military Support Foundation	710	\$14,490
Cancer Research	University of South Alabama Mitchell Cancer Institute Fund	447	\$6,560
Veterinary Medical	Alabama Veterinary Medical Foundation Spay/ Neuter Program	471	\$8,494
Historic Preservation	Alabama State Historic Preservation Fund	16	\$185
Firefighters Fund	Alabama Firefighters Annuity and Benefit Fund	22	\$239
Violence Assistance	Victims of Violence Assistance	22	\$222
Rescue Squad	Alabama Association of Rescue Squads	17	\$89
USS Alabama Battleship Commission	USS Alabama Battleship Commission	20	\$488
Children First Trust Fund	Children First Trust Fund	474	\$6,371
State Parks Division	State Parks Division of the Department of Conservation and Natural Resources	690	\$13,050
Department of Mental Health	Department of Mental Health	411	\$5,365
Alabama Medicaid Agency	Alabama Medicaid Agency	324	\$4,197
Total		9,567	\$183,947

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

Political Contributions



Democratic

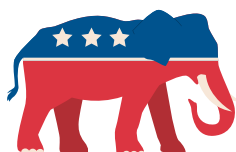
4,514

\$5,552

TOTAL

11,810

Contributors



Republican

7,296

\$9,957

\$15,509

Fiscal Year	2023	2024	2025
Republican	\$8,919	\$8,920	\$9,957
Democratic	\$6,189	\$5,942	\$5,552
Total	\$15,108	\$14,862	\$15,509

Income Tax Audit and Appeals Facts and Collections

Audit and Assessment Activities – In-state*	2023	2024	2025
Audits Completed	5,765	5,905	5,672
Audit Production (in dollars)	\$137,280,503	\$56,765,502	\$72,605,241
Preliminary Assessments Issued	6,998	8,330	7,653
Preliminary Assessments (in dollars)	\$26,442,355	\$38,597,891	\$43,347,039
Final Assessments Issued	6,223	7,732	7,255
Final Assessments (in dollars)	\$20,174,914	\$32,787,814	\$38,188,231
Audits and Assessments Collected (in dollars)	\$4,253,395	\$4,259,652	\$4,024,567
Audit Collected through Treasury Offset Program (TOP)	\$2,146,384	\$1,958,608	\$2,072,264

*In-state audits are audits of individuals, corporations, or pass-through entities that operate solely in Alabama.

Audit and Assessment Activities – Multistate*	2023	2024	2025
Audits Completed	241	277	302
Audit Production (in dollars)	\$49,832,212	\$64,211,981	\$35,313,920
Preliminary Assessments Issued	77	111	108
Preliminary Assessments (in dollars)	\$22,619,413	\$80,182,297	\$27,403,306
Final Assessments Issued	39	46	38
Final Assessments (in dollars)	\$2,803,821	\$21,776,709	\$1,536,185
Audits and Assessments Collected (in dollars)	\$32,219,481	\$30,523,242	\$10,503,018

*Multistate audits are audits of corporations, pass-through entities, and financial institutions that operate both in Alabama and other states.

Audit Verification and Hearing Activities – Corporate	2023	2024	2025
Audits Verified	165	201	407
Appeals Files Received	129	193	149
Appeals Files Closed	194	202	211
Letters Sent	815	821	829

Audit Verification and Hearing Activities – Individual	2023	2024	2025
Audits Verified	5,476	6,175	5,704
Appeals Files Received	714	818	558
Appeals Files Closed	401	492	495
Letters Sent	13,194	16,116	19,778

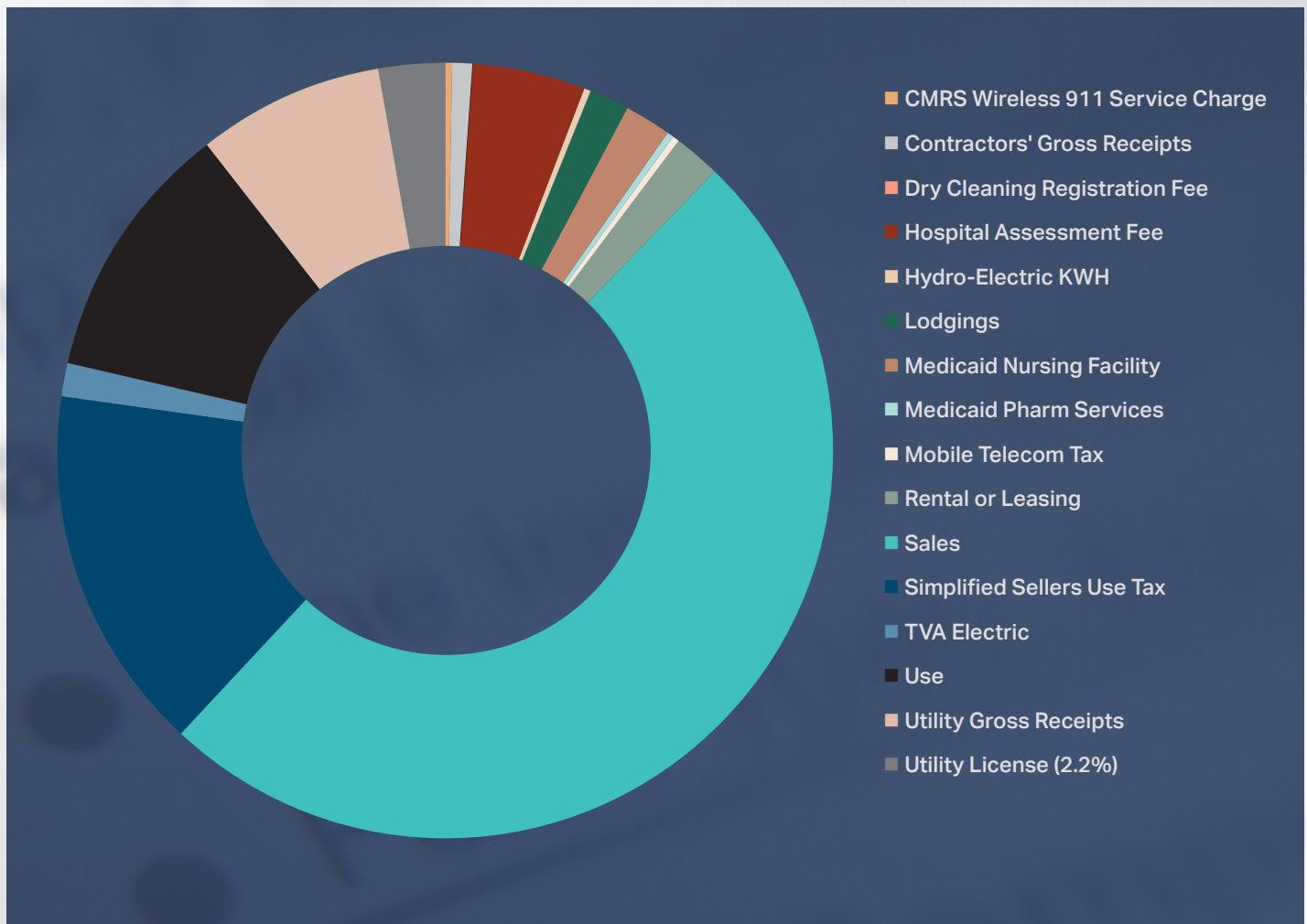
Corporate Desk Audits	2023	2024	2025
Returns Worked	2,908	2,813	3,697
Letters Sent	932	1,010	1,995
Audit Adjustments (in dollars)	\$49,703,901	\$62,816,285	\$37,446,668

Individual Desk Audits	2023	2024	2025
Returns Worked	70,825	91,466	78,886
Letters Sent	36,393	50,781	77,148
Audit Adjustments (in dollars)	\$28,069,581	\$32,796,613	\$38,527,534
Files Sent to the Field for Audit	2,031	2,201	1,299

Sales and Use Tax Facts and Collections

Tax Type	2023	2024	2025	% of Total Tax
CMRS Wireless 911 Service Charge	25,147,466	28,309,054	28,233,773	0.45%
Contractors' Gross Receipts	36,985,694	38,763,256	42,328,718	0.67%
Dry Cleaning Registration Fee	170,191	167,541	165,317	0.00%
Hospital Assessment Fee	243,655,889	317,024,636	288,113,715	4.56%
Hydro-Electric KWH	1,326,611	8,791	1,158,513	0.02%
Lodgings	114,467,353	116,201,947	121,204,926	1.92%
Medicaid Nursing Facility	117,200,835	113,875,718	117,209,204	1.86%
Medicaid Pharm Services	9,286,808	9,315,459	9,448,991	0.15%
Mobile Telecom Tax	21,133,558	21,190,282	22,473,632	0.36%
Rental or Leasing	102,009,264	109,664,235	110,075,058	1.74%
Sales	3,250,812,840	3,122,546,356	3,165,099,721	50.14%
Simplified Sellers Use Tax	745,966,030	851,182,206	963,336,633	15.26%
TVA Electric	96,363,779	93,542,047	91,568,733	1.45%
Use	624,192,628	648,354,243	686,816,058	10.88%
Utility Gross Receipts	466,696,814	488,493,009	495,614,182	7.85%
Utility License (2.2%)	171,656,941	169,524,871	169,351,730	2.68%
Total Sales and Use Taxes	6,027,072,707	6,128,163,657	6,312,198,904	100.00%

2025 COMBINED SALES TAX



2025 TAX FACTS

Sales Tax Collections by Rate Type

	Total Collections
General Rate – 4%	\$2,346,493,728
Automotive Rate – 2%	\$293,409,730
Machine Manufacturing/Agricultural – 1.5%	\$40,270,198
Grocery – 3%	\$393,463,899
Vaping Products – 4%	\$3,835,708
Vending Machines – 3%	\$1,540,325

Discounts

Discounts	Number	Total
Sales Tax Discount Taken	473,501	\$24,489,025
Lodgings (Transient Occupancy) Tax Discount Taken	30,856	\$2,463,240

LOCAL TAX ADMINISTRATION

Number of Localities Administered by ALDOR by Tax Type

Sales	184
Consumers Use	177
Sales Direct Pay	184
Sellers Use	177
Lodgings	76
Rental	65

Local Tax Returns for State Administered

Local Tax Returns for State Administered	Number of Returns Filed	Amount Collected
Localities and Corresponding Collections	3,065,494	\$868,917,202

ONE SPOT RETURNS FILED/COLLECTED

For Nonstate Administered Localities and Corresponding Collections

Number of Returns Filed

Amount Collected

6,136,853

\$3,517,995,039

FIELD AUDIT AND ADMINISTRATION

	Amount
Audits Collected	\$19,146,347
Audits Assessed	\$246,284,609
Total Audits Collected and Assessed	\$265,430,956

Total Number of Audits Conducted	3,144
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ASSESSMENTS

	Number	Amount
Preliminary Assessments	31,057	\$270,924,276
Final Assessment	32,233	\$270,880,792
Amount of Assessments Collected		\$2,383,709

Simplified Sellers Use Tax Facts and Collections

FY 2025	
October 2024	\$70,515,056
November 2024	\$76,353,963
December 2024	\$86,597,526
1st Quarter Total	\$233,466,544
January 2025	\$101,927,996
February 2025	\$73,934,501
March 2025	\$70,248,669
2nd Quarter Total	\$246,111,166
April 2025	\$80,974,972
May 2025	\$78,526,934
June 2025	\$79,974,590
3rd Quarter Total	\$239,476,497
July 2025	\$76,852,430
August 2025	\$84,985,069
September 2025	\$81,004,888
4th Quarter Total	\$242,842,387

SSUT COLLECTIONS FY 2025

35%

65%

Eligible SSUT Direct Sellers

Marketplace Facilitators

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 2025	
Eligible SSUT Sellers	\$334,559,969
Marketplace Facilitators	\$627,336,625
Total	\$961,896,594

SSUT COLLECTIONS BY % FY 2025	
Eligible SSUT Sellers	35%
Marketplace Facilitators	65%

PARTICIPANTS IN SSUT PROGRAM	
Marketplace Facilitators	8,090
Marketplace Sellers	182

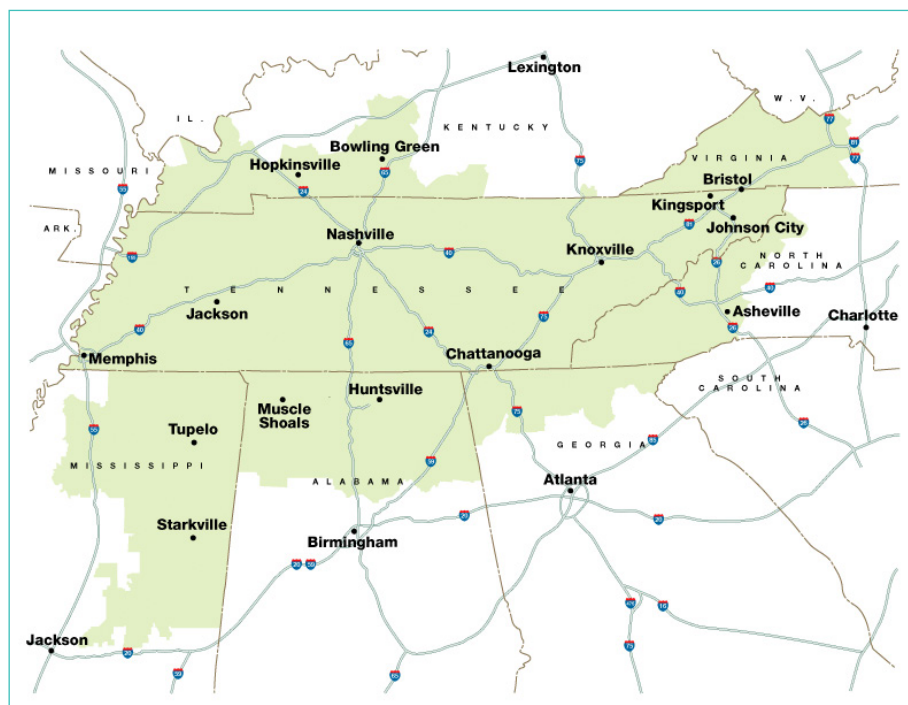
TOTAL CONTRIBUTIONS TO DATE

\$4,443,221,096

DISTRIBUTION OF TVA IN-LIEU-OF TAXES PAYMENT

Share	2023	2024	2025
17% State General Fund	\$16,621,268	\$15,815,764	\$15,542,396
83% TVA-Served Counties	\$81,150,895	\$77,218,142	\$75,883,465
Total Distributions	\$97,772,163	\$93,033,906	\$91,425,862

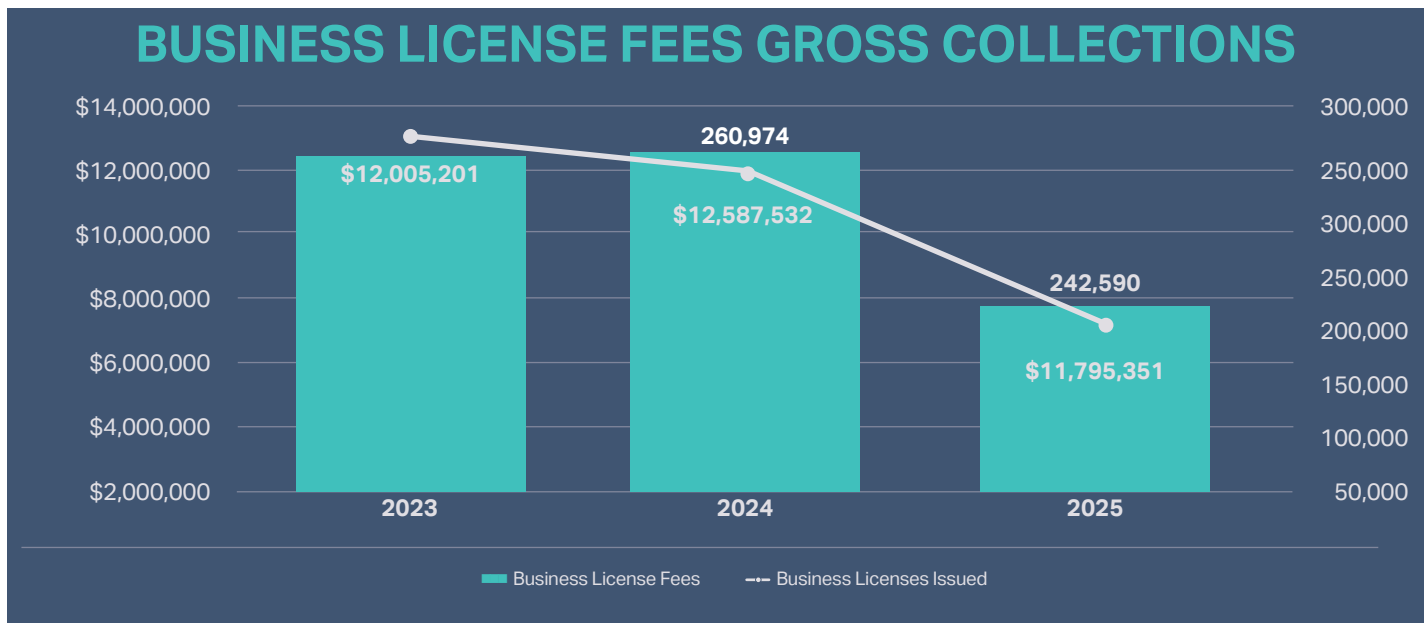
Breakdown of TVA-Served Counties	2023	2024	2025
Calhoun	\$123,333	\$117,379	\$115,350
Cherokee	\$1,013,599	\$965,026	\$949,188
Colbert	\$5,971,197	\$5,810,426	\$5,693,331
Cullman	\$4,484,058	\$4,271,306	\$4,203,982
DeKalb	\$3,021,897	\$2,880,816	\$2,836,000
Etowah	\$174,994	\$166,529	\$163,681
Franklin	\$2,011,934	\$1,917,288	\$1,887,320
Jackson	\$6,153,518	\$6,041,771	\$6,126,436
Jefferson	\$2,236,592	\$2,128,680	\$2,092,373
Lauderdale	\$5,342,480	\$5,091,957	\$5,010,046
Lawrence	\$1,610,634	\$1,573,598	\$1,563,768
Limestone	\$8,887,760	\$8,225,215	\$7,907,368
Madison	\$18,667,059	\$18,065,447	\$17,995,635
Marshall	\$6,127,996	\$5,835,236	\$5,744,697
Morgan	\$15,106,361	\$13,920,145	\$13,390,017
Winston	\$217,484	\$207,323	\$204,271
Total	\$81,150,895	\$77,218,142	\$75,883,465



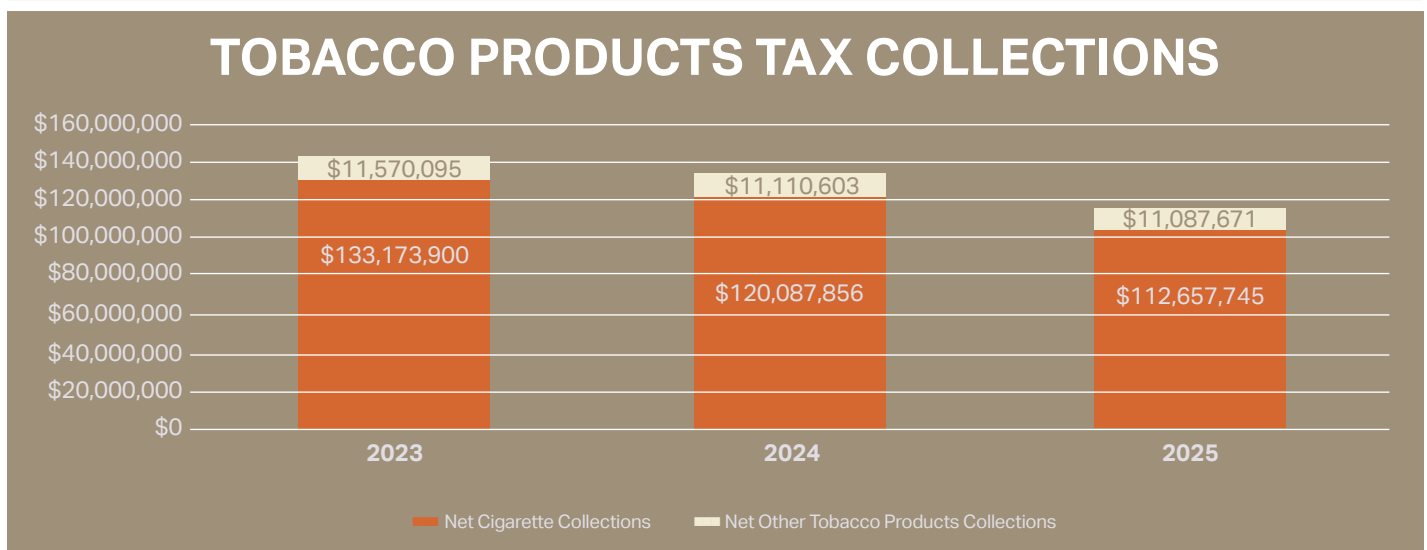
Tennessee Valley Authority

Source: Wikipedia

Business and License Tax Facts and Collections



Business License Fees	2023	2024	2025
Business License Issued	260,974	264,273	242,590
Business License Fees	\$12,005,201	\$12,587,532	\$11,795,351
Field Audit Statistics	2023	2024	2025
Number of Audits Conducted Resulting in Tax or Credit Due	195	170	143
Audit Assessments	\$7,294,911	\$2,071,736	\$3,900,866
Number of Field Audit Reviews (Audits with No Tax Change)	422	364	405
Total Audits and Reviews	617	534	548
Number of Business License Citations Issued	772	568	462
Collections from Business License Citations	\$240,845	\$131,246	\$91,662
Assessments from Tobacco Confiscations and Non-Compliance Penalties	\$253,713	\$408,216	\$283,141
Total Assessments	\$7,789,468	\$2,611,198	\$4,275,670



STATE TOBACCO RATES: revenue.alabama.gov/business-license/tobacco-tax/tobacco-tax-rates/

CITY AND COUNTY TOBACCO TAX RATES: www.revenue.alabama.gov/wp-content/uploads/2022/03/t_report.pdf

Tobacco Stamps

	2023	2024	2025
State Tobacco Stamps Sold	203,956,518	187,938,375	173,115,078
County Tobacco Stamps Sold	31,172,026	29,673,389	33,392,760



COUNTY TOBACCO TAXES COLLECTED BY THE STATE

Net Distributions

County	2023	2024	2025
Barbour	\$182,362	\$182,823	\$174,000
Bullock	N/A	\$28	\$3
Calhoun	N/A	\$35,257	\$253,411
Chambers	\$524,454	\$470,705	\$480,624
Cherokee	\$170,347	\$162,948	\$164,224
Coosa	\$176	\$198	\$23
Crenshaw	\$49,655	\$46,663	\$45,641
Fayette	\$77,786	\$68,319	\$69,482
Franklin	\$131,301	\$142,111	\$121,829
Geneva	\$90,439	\$86,642	\$81,306
Houston	\$7	\$451	\$3
Limestone	\$262,551	\$262,848	\$242,998
Marion	\$114,034	\$103,602	\$100,193
Marshall	\$164,051	\$169,716	\$139,183
Mobile	\$31,884	\$74,440	\$28,973
Randolph	\$443,136	\$402,536	\$416,347
Russell	\$109,780	\$210,643	\$245,520
St. Clair	\$390,909	\$289,927	\$290,092
Talladega	\$399,903	\$346,170	\$353,891
Washington	\$99,200	\$91,767	\$86,188
Total	\$3,241,974	\$3,147,792	\$3,293,933

Note: A dramatic reduction or increase in net distributions may indicated a change in tax administration.

***FY 2023 figures were adjusted to reflect the actual warrants issued (distributions) to county instead of net collections.

Electronic Nicotine Delivery System (ENDS)

2,466 NUMBER OF PRODUCTS

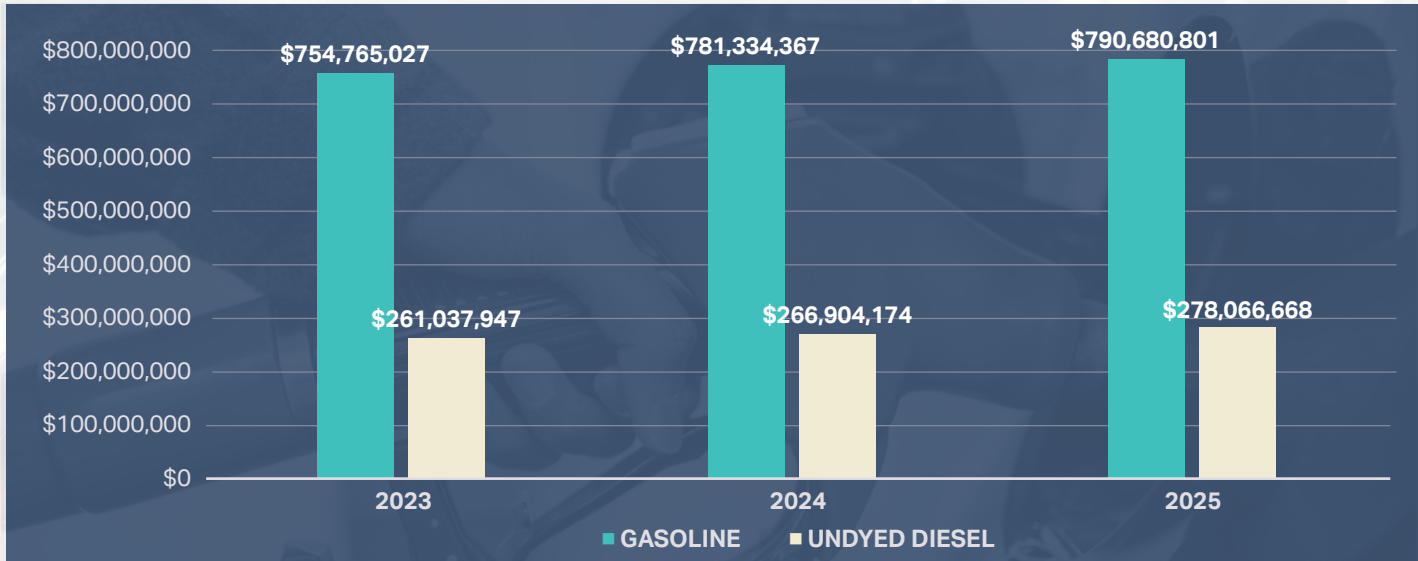
28 NUMBER OF MANUFACTURERS

Motor Fuel Tax



MOTOR FUEL TAX COLLECTIONS

YEAR	2023 ¹	2024	2025 ²
Gasoline	\$754,765,027	\$781,334,367	\$790,680,801
Undyed Diesel	\$261,037,947	\$266,904,174	\$278,066,668
Total	\$1,015,802,974	\$1,048,238,541	\$1,068,747,469



¹ The Rebuild Alabama Act (Act 2019-2) provided an additional excise tax imposed on each net gallon of gasoline and diesel fuel and further allowed a review and adjustment of the excise tax rate beginning October 1, 2023, and on July 1 every other year thereafter not to exceed 1 cent per gallon. Effective October 1, 2023, 1 cent per gallon excise tax increase, for a total of 11 cents.

² Effective July 1, 2025, 1 cent per gallon excise tax increase for a total of 12 cents.



COUNTY GASOLINE AND MOTOR FUEL TAXES COLLECTED BY THE STATE

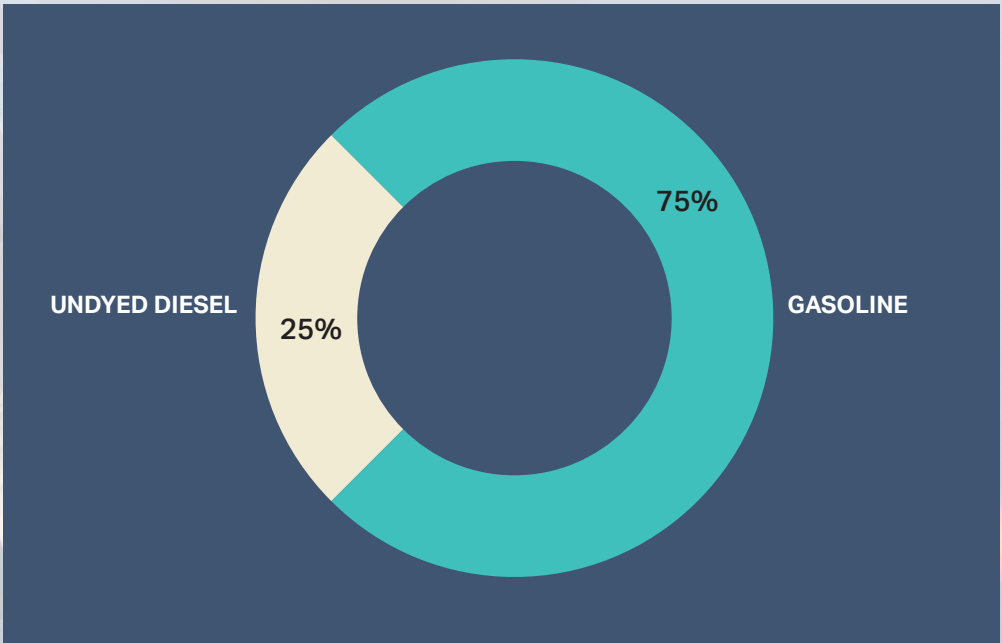
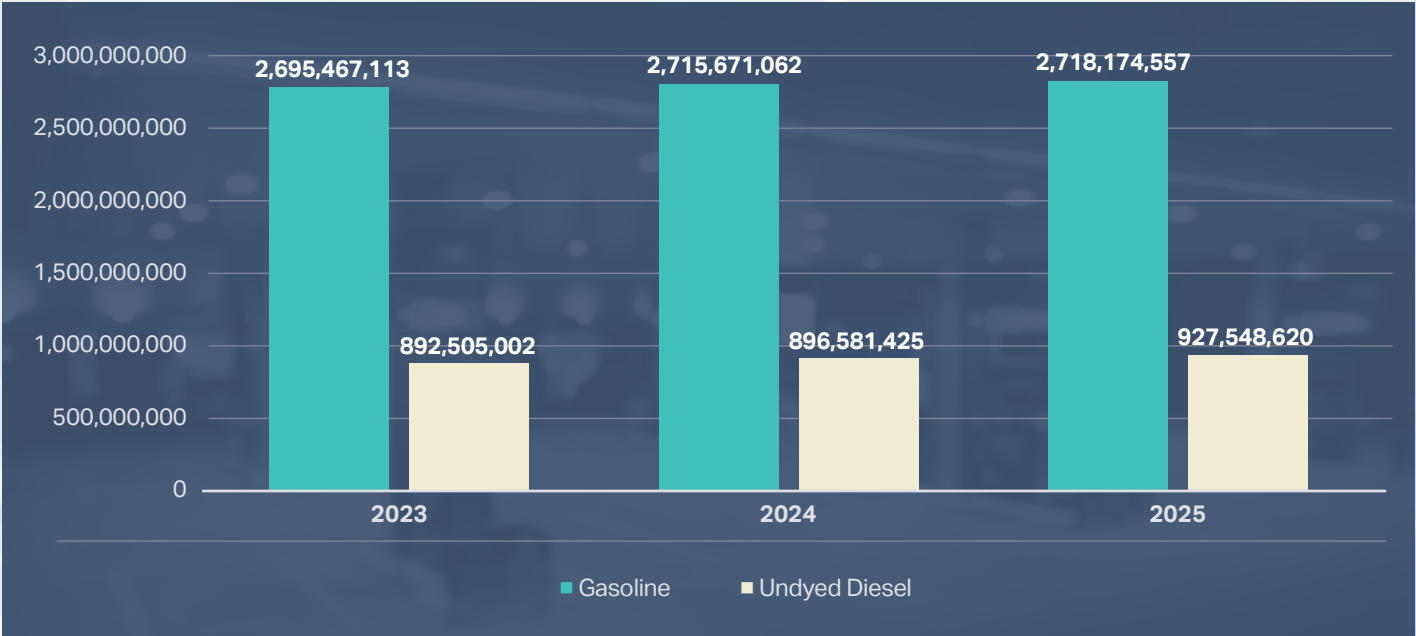
Net Distributions

County	2023	2024	2025
Bullock	\$112,333	\$112,415	\$115,320
Cherokee	\$0	\$0	\$93,737
Cullman	\$523,578	\$502,691	\$508,287
Jackson	\$0	\$0	\$69,662
Lowndes	\$634,318	\$729,954	\$701,626
Marshall	\$569,501	\$554,102	\$572,211
Total	\$1,839,729	\$1,899,162	\$2,060,843

Motor Fuel Gallons

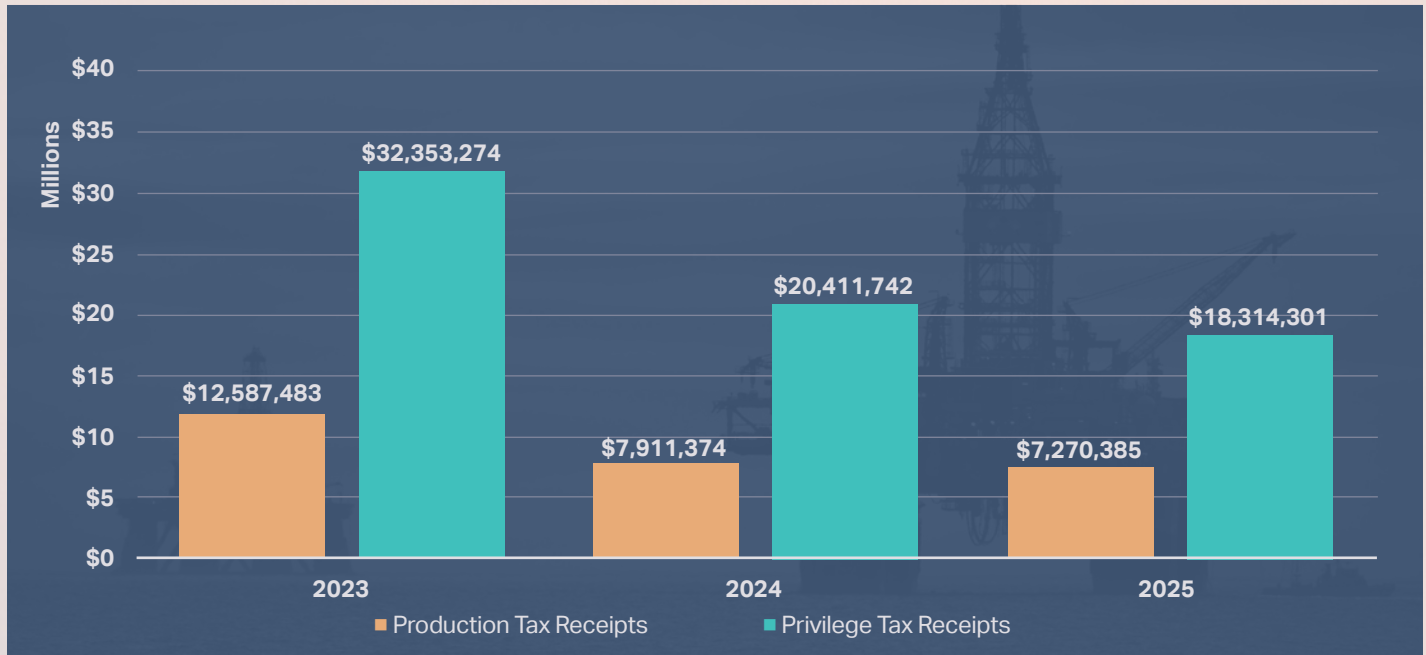


MOTOR FUEL GALLONS			
YEAR	2023	2024	2025
Gasoline	2,695,467,113	2,715,671,062	2,718,174,557
Undyed Diesel	892,505,002	896,581,425	927,548,063
Total	3,587,972,115	3,612,252,487	3,645,722,620



Oil and Gas Production and Privilege Tax Receipts

OIL AND GAS PRODUCTION AND PRIVILEGE TAX RECEIPTS			
	2023	2024	2025
Production Tax Receipts	\$12,587,483	\$7,911,374	\$7,270,385
Privilege Tax Receipts	\$32,353,274	\$20,411,742	\$18,314,301
Total	\$44,940,758	\$28,323,115	\$25,584,686



Environmental Taxes

Tax Type	2023	2024	2025
Hazardous Waste Disposal Fee	\$1,311,706	\$1,331,213	\$1,222,897
Scrap Tire Fee	\$5,049,379	\$4,984,672	\$4,865,599
Solid Waste Disposal Fee	\$8,874,314	\$8,692,071	\$9,520,753
Storage Tank Trust Fund Charge	\$45,512,101	\$42,494,664	\$39,436,777

Property Tax Facts and Collections

LAND SALES

Certificates of Purchase Received by the State for Tax Sales in FY 2025	Number of Parcels	Assessed Value
	418	\$6,875,680

Properties Redeemed in FY 2025	Number of Parcels	Redemption Total
	58	\$240,550

Transfers and Proceeds in FY 2025	Number of Parcels	Proceeds
Assignments Sold	110	\$134,261
Tax Deeds Sold	715	\$2,154,268
Tax Deeds Issued to Land Banks	309	\$0

AIRLINE, RAILROAD, AND PUBLIC UTILITY ASSESSMENTS

For October 1, 2024, Collection Date	Market Value	Assessed Value
	\$24,027,148,190	\$6,883,299,000

FREIGHT LINE AND EQUIPMENT LICENSE TAX

FY 2025 Collections	Assessed Value	Tax Collections	No. of Companies
	\$174,506,791	\$5,853,090	323

AIRCRAFT ASSESSMENTS COLLECTIONS

ALDOR is responsible for the valuation and assessment of all airplanes, airships, and other aircrafts listed in §40-11-1, Code of Ala. 1975. Aircraft owners are required to file property tax returns for aircraft directly to ALDOR. The aircraft are valued, and owners are notified of the value assigned to their aircraft. Counties are provided with final values in the summer following valuation and billed the tax due in October of each year.

AIRCRAFT ASSESSMENTS

For October 1, 2024, Collection Date	Market Value	Assessed Value	No. of Aircraft
	\$1,275,278,213	\$255,055,063	2,805



STATE ASSESSED VALUES BY CLASS

(Before exemptions and abatements)

October 1, 2023 lien date; October 1, 2024 collection date

County	Class I	Class II	Class III	Class IV
Autauga	\$138,474,020	\$721,580,604	\$425,532,160	\$122,598,540
Baldwin	\$146,977,500	\$6,563,619,520	\$3,553,239,740	\$594,210,940
Barbour	\$30,238,320	\$207,084,900	\$129,797,620	\$37,772,200
Bibb	\$31,131,840	\$209,736,600	\$101,298,980	\$43,854,420
Blount	\$36,370,480	\$299,230,040	\$430,126,280	\$111,231,700
Bullock	\$29,709,640	\$47,107,840	\$48,941,120	\$13,534,820
Butler	\$21,375,400	\$211,288,200	\$104,633,640	\$30,381,140
Calhoun	\$135,590,140	\$1,272,508,040	\$539,893,660	\$181,945,840
Chambers	\$51,479,480	\$452,070,020	\$141,928,140	\$54,014,240
Cherokee	\$34,081,480	\$221,285,980	\$199,922,600	\$52,621,180
Chilton	\$128,994,440	\$311,105,900	\$261,575,220	\$135,740,440
Choctaw	\$94,360,080	\$251,340,980	\$88,421,780	\$22,642,360
Clarke	\$31,159,440	\$379,213,880	\$130,751,820	\$45,724,760
Clay	\$21,037,740	\$86,917,160	\$75,511,520	\$21,604,900
Cleburne	\$24,746,980	\$99,217,860	\$116,376,340	\$29,166,340
Coffee	\$39,818,840	\$383,481,840	\$358,224,560	\$112,274,320
Colbert	\$19,904,720	\$904,671,100	\$445,145,320	\$110,470,340
Conecuh	\$14,906,560	\$140,619,416	\$87,171,580	\$18,518,780
Coosa	\$70,190,520	\$88,586,280	\$106,746,900	\$20,459,940
Covington	\$96,232,520	\$334,803,720	\$236,299,680	\$54,936,360
Crenshaw	\$15,448,940	\$135,622,840	\$86,234,280	\$23,986,600
Cullman	\$62,964,460	\$1,133,361,700	\$672,886,140	\$180,740,120
Dale	\$50,925,500	\$396,926,960	\$241,532,240	\$84,753,340
Dallas	\$87,806,820	\$268,022,200	\$116,338,780	\$50,420,880
DeKalb	\$35,004,000	\$634,235,060	\$395,255,820	\$108,158,420
Elmore	\$148,306,900	\$799,939,660	\$757,146,180	\$176,204,100
Escambia	\$56,294,120	\$410,417,720	\$189,189,100	\$55,398,500
Etowah	\$78,255,080	\$915,896,360	\$573,720,860	\$162,228,980
Fayette	\$20,106,300	\$121,126,242	\$98,845,180	\$28,211,320
Franklin	\$23,789,320	\$246,050,100	\$162,807,800	\$52,911,300
Geneva	\$26,189,540	\$155,242,340	\$144,879,640	\$47,835,780
Greene	\$92,484,340	\$55,761,790	\$52,334,960	\$22,507,020
Hale	\$39,702,060	\$100,891,220	\$77,865,240	\$28,450,400
Henry	\$21,067,440	\$156,298,820	\$140,626,040	\$36,064,620
Houston	\$552,926,480	\$1,118,215,900	\$588,888,320	\$184,126,320
Jackson	\$27,667,540	\$781,323,620	\$320,261,780	\$96,387,760
Jefferson	\$877,941,340	\$11,082,932,680	\$5,376,359,680	\$1,083,315,020
Lamar	\$17,960,060	\$112,368,380	\$77,506,620	\$38,177,520
Lauderdale	\$16,519,420	\$1,047,253,620	\$787,380,100	\$169,427,920
Lawrence	\$30,174,040	\$171,298,900	\$242,615,320	\$63,975,140
Lee	\$187,763,700	\$2,287,921,040	\$1,373,748,300	\$242,561,140

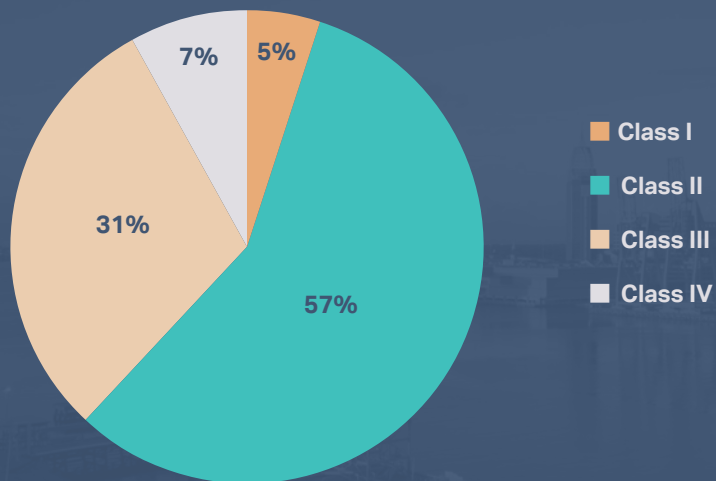
STATE ASSESSED VALUES BY CLASS

(Before exemptions and abatements)

October 1, 2023 lien date; October 1, 2024 collection date

County	Class I	Class II	Class III	Class IV
Limestone	\$8,605,400	\$1,767,065,700	\$1,272,405,140	\$220,132,860
Lowndes	\$22,147,340	\$162,285,100	\$76,978,840	\$15,234,720
Macon	\$21,907,880	\$117,769,840	\$96,559,100	\$85,284,401
Madison	\$41,236,060	\$6,406,950,288	\$3,491,817,980	\$816,903,960
Marengo	\$71,011,460	\$266,640,470	\$118,163,000	\$25,916,500
Marion	\$33,481,400	\$209,668,230	\$145,791,840	\$25,856,320
Marshall	\$34,161,410	\$1,175,578,880	\$595,594,500	\$184,336,260
Mobile	\$801,205,720	\$6,922,271,060	\$1,916,981,620	\$675,726,160
Monroe	\$21,771,980	\$288,950,100	\$120,870,280	\$32,529,520
Montgomery	\$176,051,540	\$3,363,012,940	\$1,173,942,700	\$323,314,740
Morgan	\$39,816,220	\$2,029,621,920	\$715,641,060	\$226,184,380
Perry	\$29,788,780	\$33,549,620	\$58,676,820	\$9,894,720
Pickens	\$26,750,580	\$118,036,330	\$104,106,420	\$21,778,680
Pike	\$24,685,160	\$397,582,760	\$149,535,500	\$51,234,360
Randolph	\$80,393,140	\$211,110,740	\$174,345,840	\$38,348,480
Russell	\$77,210,840	\$534,179,780	\$276,337,060	\$76,645,600
Shelby	\$327,804,280	\$3,126,234,220	\$2,655,559,980	\$475,323,820
St. Clair	\$98,472,520	\$754,670,900	\$740,173,860	\$150,589,440
Sumter	\$34,226,540	\$91,191,780	\$82,581,040	\$17,639,100
Talladega	\$98,411,000	\$1,174,031,520	\$412,064,240	\$140,932,060
Tallapoosa	\$149,332,780	\$595,344,640	\$406,488,820	\$62,854,998
Tuscaloosa	\$189,160,280	\$3,055,980,800	\$1,147,373,600	\$176,357,360
Walker	\$93,378,290	\$487,100,080	\$325,845,220	\$111,747,700
Washington	\$182,542,860	\$186,833,800	\$128,987,200	\$21,685,160
Wilcox	\$15,421,090	\$146,850,720	\$82,329,680	\$16,457,300
Winston	\$24,634,020	\$272,719,810	\$253,455,360	\$44,959,200
Total	\$6,389,686,110	\$69,211,809,060	\$36,780,567,740	\$8,797,413,559

ASSESSED PROPERTY VALUE BY CLASS



NET ASSESSED VALUES AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

October 1, 2023 lien date; October 1, 2024 collection date

County	State	County	School	Municipal
Autauga	\$1,075,232,244	\$1,134,904,824	\$1,270,446,584	\$623,794,820
Baldwin	\$8,712,003,660	\$9,542,102,360	\$9,705,324,840	\$6,591,735,394
Barbour	\$311,259,120	\$335,486,640	\$368,379,960	\$226,286,160
Bibb	\$252,325,140	\$263,469,180	\$340,060,400	\$63,945,220
Blount	\$653,677,914	\$719,958,634	\$745,396,774	\$216,142,052
Bullock	\$123,917,920	\$127,457,060	\$129,798,880	\$35,010,360
Butler	\$287,699,380	\$302,536,680	\$326,807,920	\$172,597,860
Calhoun	\$1,455,497,662	\$1,563,256,462	\$1,693,675,962	\$1,037,104,554
Chambers	\$486,494,620	\$512,433,540	\$608,881,440	\$85,321,480
Cherokee	\$398,437,880	\$428,171,600	\$441,674,360	\$143,465,540
Chilton	\$701,219,678	\$736,397,778	\$752,997,678	\$272,677,880
Choctaw	\$339,416,300	\$342,544,420	\$443,576,960	\$31,414,440
Clarke	\$425,273,660	\$445,514,640	\$552,585,340	\$198,155,540
Clay	\$140,389,760	\$149,316,320	\$158,630,980	\$54,196,840
Cleburne	\$209,823,780	\$221,065,840	\$226,673,660	\$87,655,260
Coffee	\$689,927,320	\$751,686,560	\$800,911,400	\$528,085,160
Colbert	\$1,020,421,800	\$1,091,312,400	\$1,194,455,340	\$588,811,020
Conecuh	\$194,768,036	\$204,197,236	\$213,969,136	\$59,795,776
Coosa	\$227,563,100	\$236,769,400	\$257,866,040	\$16,238,600
Covington	\$554,854,944	\$596,852,684	\$667,027,380	\$287,314,516
Crenshaw	\$195,288,380	\$206,783,440	\$235,304,580	\$92,063,380
Cullman	\$1,555,771,300	\$1,667,778,120	\$1,790,397,900	\$667,339,660
Dale	\$589,145,020	\$626,886,320	\$661,472,560	\$411,298,180
Dallas	\$423,176,700	\$442,739,420	\$457,454,500	\$174,027,760
Dekalb	\$841,903,580	\$916,981,020	\$979,432,040	\$558,846,240
Elmore	\$1,507,126,080	\$1,641,797,540	\$1,678,824,980	\$540,945,410
Escambia	\$515,846,960	\$545,289,000	\$619,307,760	\$225,622,340
Etowah	\$1,216,482,680	\$1,324,969,160	\$1,711,956,380	\$1,005,371,560
Fayette	\$203,969,262	\$216,611,862	\$234,465,842	\$86,561,580
Franklin	\$363,414,740	\$390,202,440	\$418,354,160	\$183,975,960
Geneva	\$284,993,300	\$307,146,080	\$317,639,120	\$142,930,920
Greene	\$211,101,390	\$214,962,730	\$217,767,530	\$36,523,310
Hale	\$208,281,560	\$217,397,280	\$225,016,640	\$60,000,240
Henry	\$270,833,120	\$291,662,120	\$311,272,480	\$137,045,360
Houston	\$2,043,503,600	\$2,192,324,440	\$2,273,879,360	\$1,402,052,380
Jackson	\$683,797,900	\$738,522,980	\$1,031,542,580	\$410,612,320
Jefferson	\$13,782,717,560	\$14,838,651,720	\$15,570,653,440	\$12,774,014,264
Lamar	\$171,911,140	\$179,478,300	\$222,510,260	\$74,179,570
Lauderdale	\$1,484,963,264	\$1,627,811,834	\$1,716,764,984	\$880,736,025
Lawrence	\$373,864,560	\$407,935,560	\$438,616,220	\$76,725,640

NET ASSESSED VALUES AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

October 1, 2023 lien date; October 1, 2024 collection date

County	State	County	School	Municipal
Lee	\$3,196,745,940	\$3,474,211,980	\$3,784,445,920	\$2,757,905,263
Limestone	\$2,139,708,900	\$2,333,870,260	\$2,953,102,900	\$1,363,406,120
Lowndes	\$249,538,560	\$256,486,660	\$260,390,380	\$35,510,200
Macon	\$266,998,221	\$281,715,061	\$295,492,001	\$101,293,960
Madison	\$8,129,691,008	\$8,991,074,508	\$9,973,022,288	\$6,816,741,420
Marengo	\$384,216,370	\$400,062,930	\$466,081,370	\$162,236,300
Marion	\$352,012,840	\$370,336,920	\$383,215,210	\$251,695,940
Marshall	\$1,472,583,070	\$1,586,301,690	\$1,669,165,730	\$963,676,280
Mobile	\$6,968,547,860	\$7,433,598,860	\$8,236,378,920	\$4,364,314,704
Monroe	\$350,432,720	\$358,793,620	\$414,734,240	\$101,279,800
Montgomery	\$3,768,524,620	\$4,011,683,760	\$4,345,294,880	\$3,813,886,140
Morgan	\$2,348,845,440	\$2,509,484,160	\$2,753,519,960	\$1,382,234,380
Perry	\$108,623,240	\$112,495,820	\$114,819,920	\$36,761,340
Pickens	\$207,600,250	\$221,029,370	\$231,541,090	\$71,391,990
Pike	\$491,573,460	\$514,999,380	\$570,433,420	\$338,425,000
Randolph	\$428,436,520	\$452,088,540	\$460,768,740	\$111,608,000
Russell	\$766,309,020	\$806,064,880	\$854,192,340	\$377,896,510
Shelby	\$5,079,672,840	\$5,568,942,180	\$5,695,007,180	\$3,578,476,140
St Clair	\$1,324,778,598	\$1,447,387,118	\$1,564,277,138	\$1,077,859,979
Sumter	\$178,596,180	\$184,773,800	\$187,692,260	\$82,257,940
Talladega	\$1,462,321,160	\$1,525,276,220	\$1,677,663,100	\$632,978,320
Tallapoosa	\$1,022,129,690	\$1,083,898,990	\$1,113,676,330	\$364,276,574
Tuscaloosa	\$3,735,648,880	\$3,977,597,620	\$4,189,819,360	\$2,361,018,820
Walker	\$825,752,150	\$888,073,690	\$938,113,530	\$398,504,980
Washington	\$470,338,080	\$480,036,840	\$499,093,800	\$38,995,320
Wilcox	\$223,433,090	\$230,320,410	\$238,693,330	\$35,316,250
Winston	\$480,934,790	\$513,992,850	\$522,451,330	\$98,369,340
Total	\$91,622,289,511	\$98,715,963,741	\$106,404,861,017	\$62,978,937,581

NET COLLECTIONS AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

October 1, 2023 lien date; October 1, 2024 collection date

County	State	County	School	Municipal	Total
Autauga	\$7,030,420	\$8,211,641	\$12,255,096	\$5,526,107	\$33,023,265
Baldwin	\$55,065,084	\$89,144,471	\$121,666,479	\$45,494,312	\$311,370,346
Barbour	\$2,018,515	\$2,901,927	\$6,087,841	\$1,554,064	\$12,562,347
Bibb	\$1,806,881	\$2,412,862	\$3,344,113	\$301,871	\$7,865,727
Blount	\$4,091,408	\$14,586,454	\$3,547,476	\$2,196,602	\$24,421,939
Bullock	\$775,642	\$2,279,136	\$2,620,714	\$414,928	\$6,090,420
Butler	\$1,856,338	\$3,369,629	\$3,754,692	\$2,052,620	\$11,033,279
Calhoun	\$9,330,710	\$18,486,179	\$29,431,450	\$13,296,410	\$70,544,748
Chambers	\$3,346,778	\$11,679,531	\$7,574,779	\$741,301	\$23,342,389
Cherokee	\$2,489,151	\$5,553,876	\$9,339,830	\$685,969	\$18,068,825
Chilton	\$4,078,152	\$17,307,637	\$6,463,902	\$2,011,355	\$29,861,045
Choctaw	\$2,391,101	\$3,862,450	\$4,375,208	\$149,443	\$10,778,202
Clarke	\$2,964,798	\$4,922,243	\$8,202,764	\$946,152	\$17,035,956
Clay	\$905,998	\$1,594,561	\$2,040,276	\$416,488	\$4,957,323
Cleburne	\$1,351,797	\$2,954,277	\$3,808,651	\$1,027,822	\$9,142,547
Coffee	\$4,338,899	\$7,539,480	\$11,947,575	\$5,211,292	\$29,037,246
Colbert	\$6,620,298	\$8,996,399	\$19,177,293	\$5,685,593	\$40,479,583
Conecuh	\$1,234,727	\$3,533,374	\$2,049,980	\$526,387	\$7,344,468
Coosa	\$1,449,027	\$1,701,547	\$2,931,077	\$77,081	\$6,158,732
Covington	\$3,645,286	\$8,118,474	\$5,578,759	\$2,016,785	\$19,359,304
Crenshaw	\$1,290,227	\$4,317,308	\$2,279,600	\$466,057	\$8,353,193
Cullman	\$9,974,215	\$15,366,699	\$15,530,684	\$9,202,955	\$50,074,554
Dale	\$3,689,732	\$8,343,350	\$6,088,407	\$4,665,885	\$22,787,375
Dallas	\$2,645,924	\$6,252,047	\$6,758,923	\$2,672,552	\$18,329,445
Dekalb	\$5,434,288	\$11,791,549	\$14,075,594	\$4,937,970	\$36,239,400
Elmore	\$9,427,111	\$13,474,534	\$16,207,451	\$2,748,668	\$41,857,764
Escambia	\$3,366,379	\$6,819,304	\$9,101,229	\$3,105,470	\$22,392,382
Etowah	\$7,726,746	\$19,992,719	\$19,423,742	\$8,840,619	\$55,983,825
Fayette	\$1,317,290	\$2,795,799	\$2,309,539	\$755,743	\$7,178,371
Franklin	\$2,322,880	\$6,241,217	\$4,134,868	\$3,158,141	\$15,857,106
Geneva	\$1,785,834	\$4,324,837	\$3,342,591	\$1,238,105	\$10,691,368
Greene	\$1,289,135	\$5,488,098	\$2,259,838	\$538,879	\$9,575,951
Hale	\$1,317,464	\$3,469,217	\$2,242,004	\$391,809	\$7,420,494
Henry	\$1,669,625	\$5,025,705	\$3,462,541	\$852,579	\$11,010,450
Houston	\$12,661,120	\$22,547,216	\$21,558,033	\$6,855,774	\$63,622,142
Jackson	\$5,056,051	\$8,276,762	\$9,307,051	\$7,280,768	\$29,920,632
Jefferson	\$89,716,069	\$204,335,824	\$382,401,684	\$367,580,924	\$1,044,034,501
Lamar	\$1,044,503	\$2,316,539	\$1,959,358	\$360,052	\$5,680,452
Lauderdale	\$9,357,525	\$16,647,485	\$34,502,326	\$6,375,613	\$66,882,949
Lawrence	\$2,373,391	\$5,003,241	\$4,468,087	\$527,839	\$12,372,558
Lee	\$21,075,591	\$47,980,250	\$41,183,028	\$69,983,423	\$180,222,292

NET COLLECTIONS AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

October 1, 2023 lien date; October 1, 2024 collection date

County	State	County	School	Municipal	Total
Limestone	\$15,279,056	\$30,815,875	\$51,396,857	\$16,260,964	\$113,752,752
Lowndes	\$1,608,487	\$5,995,901	\$3,860,842	\$428,374	\$11,893,604
Macon	\$1,312,390	\$2,659,184	\$7,201,745	\$789,089	\$11,962,408
Madison	\$53,095,868	\$95,995,409	\$247,751,912	\$92,024,665	\$488,867,854
Marengo	\$2,604,137	\$6,774,334	\$4,270,977	\$3,529,045	\$17,178,493
Marion	\$2,331,394	\$3,945,963	\$3,673,736	\$2,003,329	\$11,954,423
Marshall	\$9,336,711	\$20,606,583	\$21,326,852	\$14,756,563	\$66,026,709
Mobile	\$45,483,661	\$146,504,850	\$193,611,886	\$30,317,004	\$415,917,401
Monroe	\$2,394,515	\$5,289,723	\$4,123,301	\$958,109	\$12,765,650
Montgomery	\$24,979,362	\$31,682,430	\$96,517,501	\$51,748,937	\$204,928,229
Morgan	\$15,229,362	\$29,698,261	\$34,909,621	\$23,715,902	\$103,553,145
Perry	\$691,843	\$2,668,574	\$1,790,310	\$241,375	\$5,392,101
Pickens	\$1,290,976	\$3,403,392	\$2,444,748	\$1,293,702	\$8,432,819
Pike	\$3,207,603	\$6,511,675	\$5,566,478	\$2,273,439	\$17,559,195
Randolph	\$2,739,475	\$5,709,578	\$5,322,960	\$1,009,242	\$14,781,255
Russell	\$4,890,608	\$9,406,019	\$18,287,391	\$4,632,383	\$37,216,401
Shelby	\$32,793,190	\$41,464,150	\$159,758,871	\$59,227,425	\$293,243,637
St Clair	\$8,628,271	\$15,395,196	\$33,129,812	\$5,536,721	\$62,690,001
Sumter	\$1,151,961	\$3,046,245	\$2,571,178	\$914,213	\$7,683,597
Talladega	\$9,521,531	\$14,635,421	\$23,501,130	\$8,395,007	\$56,053,090
Tallapoosa	\$6,507,412	\$13,879,942	\$11,055,330	\$2,594,032	\$34,036,715
Tuscaloosa	\$23,824,147	\$61,372,750	\$39,883,591	\$28,917,234	\$153,997,723
Walker	\$5,242,544	\$7,733,699	\$8,378,003	\$5,712,104	\$27,066,351
Washington	\$3,040,451	\$5,396,059	\$5,829,764	\$187,086	\$14,453,360
Wilcox	\$1,465,372	\$4,473,060	\$2,275,861	\$173,756	\$8,388,050
Winston	\$3,015,835	\$5,241,918	\$5,650,865	\$1,010,740	\$14,919,359
Total*	\$592,998,273	\$1,220,272,039	\$1,862,886,057	\$951,522,847	\$4,627,679,216

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

ASSESSED VALUE OF ABATEMENTS (AD VALOREM)

October 1, 2023 lien date; October 1, 2024 collection date

County	State	County	Schools	Municipal
Autauga	\$114,807,540	\$114,847,540	\$0	\$63,431,900
Baldwin	\$59,254,460	\$59,430,460	\$0	\$54,905,060
Barbour	\$25,760,540	\$25,776,540	\$0	\$25,776,540
Bibb	\$80,497,100	\$80,497,100	\$0	\$0
Blount	\$4,156,840	\$4,156,840	\$0	\$2,856,420
Bullock	\$4,200	\$4,200	\$0	\$0
Butler	\$19,132,920	\$19,132,920	\$0	\$16,498,400
Calhoun	\$94,533,960	\$94,533,960	\$0	\$92,522,000
Chambers	\$85,500,260	\$85,500,260	\$0	\$3,555,960
Cherokee	\$5,243,880	\$5,251,880	\$0	\$3,877,220
Chilton	\$1,364,760	\$1,364,760	\$0	\$1,364,760
Choctaw	\$92,154,920	\$92,154,920	\$0	\$0
Clarke	\$100,260,540	\$100,268,540	\$0	\$56,711,940
Clay	\$5,056,380	\$5,056,380	\$0	\$5,056,380
Cleburne	\$1,530,780	\$1,530,780	\$0	\$1,514,540
Coffee	\$30,630,880	\$30,630,880	\$0	\$7,349,040
Colbert	\$83,624,860	\$83,640,860	\$0	\$28,675,540
Conecuh	\$6,274,740	\$6,274,740	\$0	\$705,280
Coosa	\$14,917,420	\$14,923,020	\$0	\$0
Covington	\$56,248,976	\$56,831,716	\$0	\$39,757,240
Crenshaw	\$23,865,560	\$23,865,560	\$0	\$17,564,380
Cullman	\$88,728,120	\$88,770,160	\$0	\$47,109,200
Dale	\$21,992,780	\$21,992,780	\$0	\$18,178,560
Dallas	\$4,594,660	\$4,595,260	\$0	\$205,260
Dekalb	\$34,578,700	\$35,303,660	\$0	\$35,291,520
Elmore	\$4,861,860	\$4,917,860	\$0	\$3,113,680
Escambia	\$62,974,600	\$62,974,600	\$0	\$7,884,880
Etowah	\$42,308,500	\$42,340,500	\$0	\$42,340,500
Fayette	\$10,733,220	\$10,733,220	\$0	\$10,396,900
Franklin	\$17,437,500	\$17,464,000	\$0	\$8,452,040
Geneva	\$2,011,980	\$2,011,980	\$0	\$2,011,980
Greene	\$1,061,060	\$1,061,060	\$0	\$1,050,880
Hale	\$2,322,040	\$2,322,040	\$0	\$0
Henry	\$12,683,500	\$12,683,500	\$0	\$8,856,720
Houston	\$40,760,240	\$40,760,240	\$0	\$38,613,600
Jackson	\$271,902,460	\$272,126,460	\$0	\$30,276,880
Jefferson	\$480,066,860	\$480,511,480	\$0	\$291,504,680
Lamar	\$32,999,080	\$32,999,080	\$0	\$7,647,160
Lauderdale	\$34,185,200	\$23,160,750	\$0	\$12,136,300
Lawrence	\$17,711,660	\$17,711,660	\$0	\$0
Lee	\$248,638,360	\$248,638,360	\$0	\$245,438,870

ASSESSED VALUE OF ABATEMENTS (AD VALOREM)

October 1, 2023 lien date; October 1, 2024 collection date

County	State	County	Schools	Municipal
Limestone	\$571,404,080	\$571,508,080	\$0	\$557,998,540
Lowndes	\$851,260	\$851,260	\$0	\$0
Macon	\$8,332,100	\$8,332,100	\$0	\$8,332,100
Madison	\$797,657,760	\$796,638,700	\$0	\$783,224,020
Marengo	\$61,113,140	\$61,113,140	\$0	\$2,712,820
Marion	\$3,244,950	\$3,244,950	\$0	\$3,244,950
Marshall	\$49,994,140	\$49,994,140	\$0	\$48,156,220
Mobile	\$654,959,400	\$655,119,020	\$0	\$129,883,920
Monroe	\$43,298,260	\$43,394,260	\$0	\$20,215,500
Montgomery	\$256,589,320	\$258,185,980	\$0	\$207,770,200
Morgan	\$194,381,380	\$194,882,660	\$0	\$112,532,640
Perry	\$0	\$0	\$0	\$0
Pickens	\$4,167,680	\$4,167,680	\$0	\$2,823,040
Pike	\$46,246,000	\$46,246,000	\$0	\$15,835,220
Randolph	\$1,552,340	\$1,552,340	\$0	\$1,552,340
Russell	\$31,924,640	\$31,924,640	\$0	\$19,337,960
Shelby	\$20,738,980	\$20,739,220	\$0	\$20,520,940
St. Clair	\$78,689,700	\$79,014,380	\$150,080	\$78,909,760
Sumter	\$34,080	\$42,080	\$0	\$42,080
Talladega	\$123,424,980	\$124,002,640	\$0	\$28,328,320
Tallapoosa	\$17,669,700	\$17,669,700	\$0	\$10,557,680
Tuscaloosa	\$142,047,940	\$142,047,940	\$0	\$53,938,220
Walker	\$28,567,640	\$28,567,640	\$0	\$27,305,840
Washington	\$14,232,880	\$14,232,880	\$0	\$0
Wilcox	\$6,868,600	\$6,868,600	\$0	\$0
Winston	\$361,980	\$361,980	\$0	\$357,100
Total	\$5,495,726,826	\$5,489,454,516	\$150,080	\$3,366,211,620

Note: Educational levies are not subject to abatements.

ASSESSED VALUE OF INDUSTRIAL EXEMPTIONS (AD VALOREM)

October 1, 2023 lien date; October 1, 2024 collection date

	State	County	School	Municipal
Blount	\$1,936,960	\$1,936,960	\$1,936,960	\$1,574,720
Houston	\$0	\$0	\$0	\$117,560
Madison	\$0	\$446,760	\$446,760	\$310,240
Marengo	\$366,000	\$366,000	\$366,000	\$0
Montgomery	\$313,060	\$313,060	\$313,060	\$313,060
Total:	\$2,616,020	\$3,062,780	\$3,062,780	\$2,315,580

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

REAPPRAISALS

October 1, 2024 for collection on October 1, 2025

Parcel Count

Barbour	23,708
Cleburne	15,759
Jackson	42,879
Lawrence	24,815
Marion	26,222
Marshall	61,558
Monroe	23,159
Randolph	25,723
Tuscaloosa	108,647
Total	352,470

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

	2023	2024	2025
Dealer Regulatory Licenses Issued	4,352	4,995	3,994
Auto Dismantler and Parts Recyclers Licenses Issued	1,043	1,011	913
BID Cards Issued	2,381	2,039	2,339
Salvage Vehicle Inspections	21,855	19,446	14,664
IRP Licenses Issued	38,046	35,208	36,716
IFTA Decals Issued	43,775	42,049	46,601

ALDOR ISSUED

FOR A TOTAL OF

$$414 + 3,580 = 3,994$$

NEW DEALERS LICENSES

USED DEALERS LICENSES

MASTER DEALER
LICENSES

REGISTRATION AND MANDATORY LIABILITY INSURANCE (MLI) STATISTICS

	2023	2024	2025
Vehicle Registrations*	6,011,660	6,201,657	6,414,849
MLI Verification Notices (1)	310,535	310,337	899,538
MLI Suspensions (2)	248,054	228,811	515,003

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

(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

	2023	2024	2025
Total Titles Issued	1,418,852	1,427,386	1,459,663
Motor Vehicle Titles Issued	1,406,891	1,414,496	1,443,620
Manufactured Housing Titles Issued	11,961	9,877	10,570
Manufactured Housing Title Cancellations*	797	649	798
Vessel Titles**	N/A	2,364	5,473

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

** The titling of vessels began January 1, 2024.

MOTOR VEHICLE FEES			
	2023	2024	2025
International Registration Plan (IRP) Fees ¹	\$63,375,079	\$56,644,308	\$44,378,584
Motor Vehicle Registration Fees ²	\$230,466,265	\$250,464,100	\$264,490,533
Motor Vehicle Title Application Fees	\$21,755,338	\$21,677,633	\$21,725,077
Salvage (Rebuilt) Vehicle Inspection Fees ³	\$1,483,620	\$1,482,622	\$1,834,623
Mandatory Liability Insurance (MLI) Reinstatement Fees ⁴	\$11,715,165	\$8,784,575	\$11,877,514
Miscellaneous Tags ⁵	\$618,330	\$636,974	\$612,057
International Fuel Tax Agreement (IFTA) Collections	\$14,881,241	\$16,326,592	\$13,040,528
IFTA Decal Fees ⁶	\$745,144	\$1,460,351	\$733,998
IRP/IFTA Trip Permit Fees ⁷	\$737,800	\$719,460	\$666,376
Motor Vehicle Dealer License Fees ⁸	\$508,087	\$702,000	\$499,375
Automotive Dismantler and Parts Recycler License Fees ⁹	\$243,549	\$241,256	\$207,928
Scrap Vehicle Fees ¹⁰	\$36,884	\$47,685	\$23,780
Vessel Title Fees ¹¹	N/A	\$53,600	\$109,640
TOTAL	\$346,566,502	\$359,241,156	\$360,200,012

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.

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.)

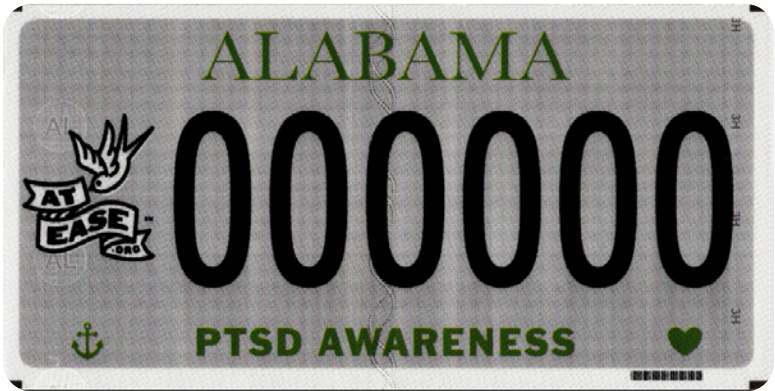
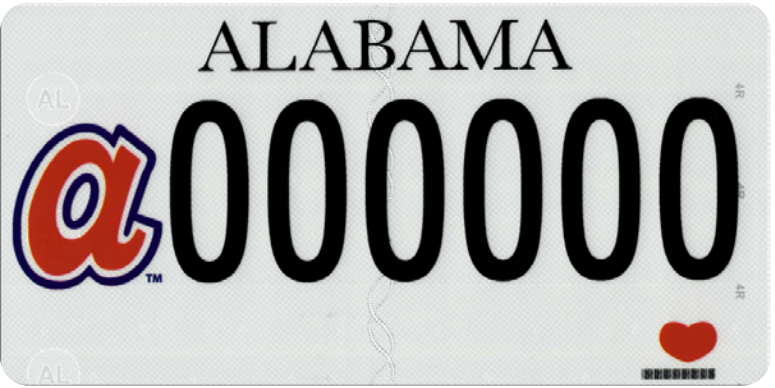
⁹ Automotive dismantler and parts recycler license fees and Buyers Identification (BID) cards as provided by Section 40-12-412, Code of Alabama 1975. (Motor Vehicle Division began administering Sept. 1, 2017.)

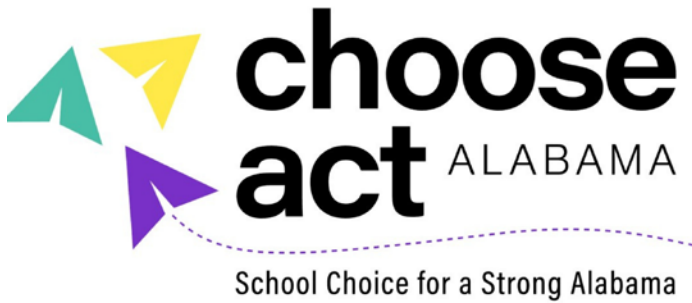
¹⁰ Scrap vehicle fees for automotive dismantler and parts recycler fees as provided by Section 32-8-87, Code of Alabama 1975.

¹¹ The titling of vessels began January 1, 2024.

New License Plate Designs

License plates first available for fiscal year 2025.





In 2024, the Creating Hope and Opportunity for Our Students’ Education (CHOOSE) Act was enacted which established a refundable income tax credit known as an Educational Savings Account (ESA), for parents of eligible students enrolled in grades K5-12 in the state of Alabama, for the purpose of offsetting the cost of qualifying educational expenses.

The Alabama Department of Revenue was designated the administering agency and is responsible for the implementation and oversight of this income tax credit. Through ESAs, families can access funds to pay for tuition, fees, and other qualified education expenses at approved Education Service Providers (ESPs). Each participating student enrolled in a participating school may receive up to \$7,000 each academic year, while students in a home education program may receive up to \$2,000 per student, with a maximum of \$4,000 per family, each academic year.

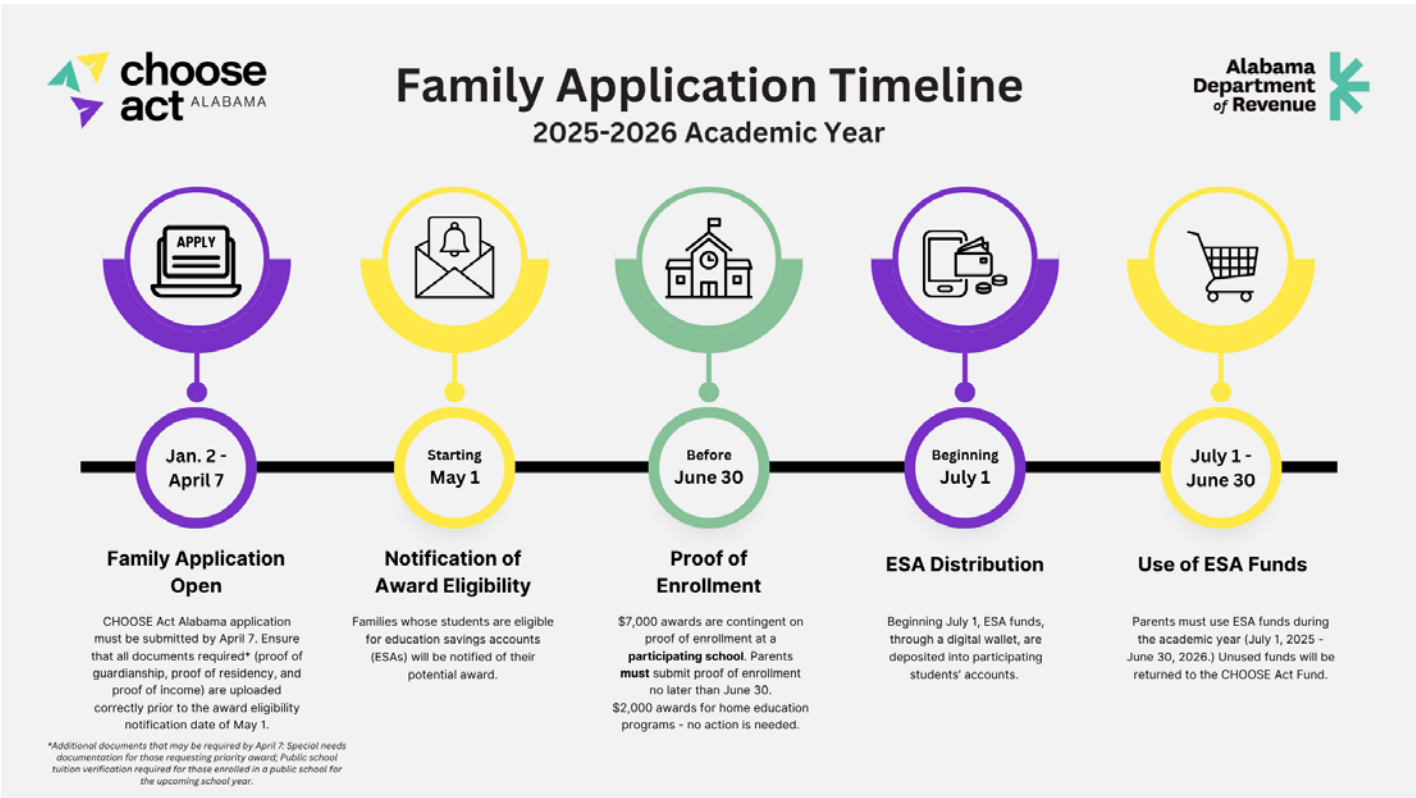
CHOOSE ACT ESAS ARE AWARDED BASED ON THE FOLLOWING PARAMETERS:

YEAR 1: Academic Year 2025-2026, the credits will be awarded as follows:

For participating students whose family have an adjusted gross income (AGI) not exceeding 300 percent of the federal poverty level for the preceding tax year:

- The first 500 ESAs awarded for participating students* with special-needs
- Second priority goes to participating students* who are dependents of active-duty service members enrolled in or assigned to a priority school as defined in Section 16-6D-4
- Remaining awarded for participating students* based on the family’s AGI as a percentage of the federal poverty level for the preceding tax year

*Priority goes to siblings of participating students.



Number of Applications by Household Size (Self Reported by Family)	
1	159
2	3,651
3	5,535
4	6,095
5	3,655
6	1,723
7	673
8	347
9	132
10	74
11	36
12	30
13	8
14	8
15	4
16	1
17	-
18	2
19	-
20	3
Incomplete	4
Application Removed	27
Total	22,167

Education Service Provider Applications	
Participating Schools	251
Other Education Service Providers	599

Academic Year Family Applications	
Number of Family Applications	22,167
Number of Student Applicants Represented	36,873

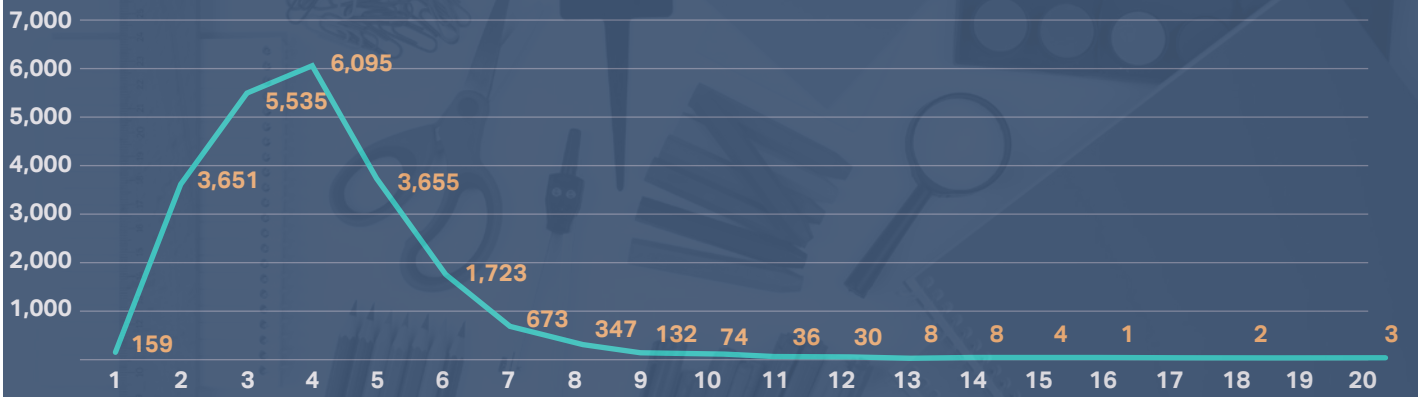
Student Applications by Grades (Self Reported)	
Kindergarten	4,262
1st	3,365
2nd	3,295
3rd	3,204
4th	3,056
5th	2,939
6th	3,129
7th	2,856
8th	2,621
9th	2,569
10th	2,227
11th	1,861
12th	1,481
Incomplete	8
Total	36,873

Student Applicants by Race/Ethnicity (Self Reported)	
White (58.6%)	21,623
Black/African American (29.1%)	10,720
Hispanic or Latino (3.3%)	1,218
Asian (1%)	367
Some other race, ethnicity, or origin - Other (8%)	2,945

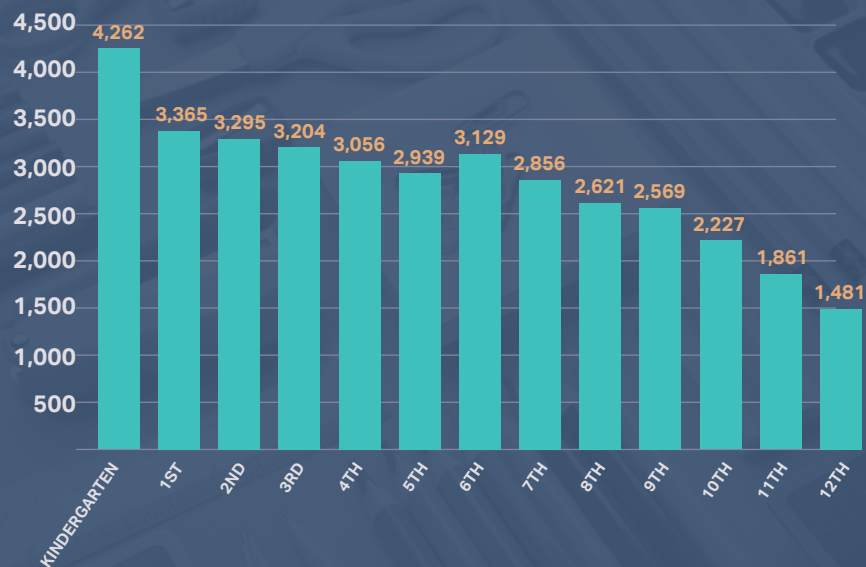
Applications Notating Priority Awards	
Number of Students Notating Special Needs	4799
Number of Students Notating Active Military at Priority School	123

Student Status	Number of Students	Tentative Awards
Homeschool Education Program Students *Capped at \$4,000/family	7,221	\$14,442,000
Participating School Students	16,237	\$113,659,000
Total	23,458	

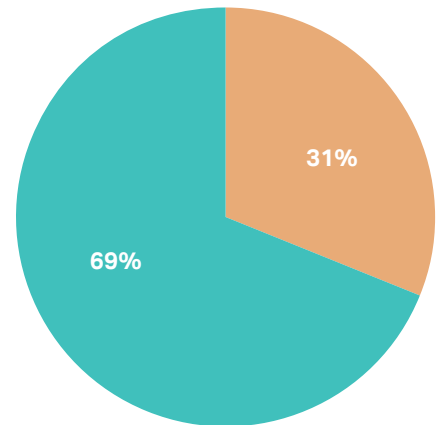
NUMBER OF APPLICATIONS BY HOUSEHOLD SIZE



STUDENT APPLICATIONS BY GRADE



STUDENT STATUS



- Homeschool Education Program Students Capped at \$4,000/family
- Participating School Students



Collection Services

DELINQUENT TAXES COLLECTED

	2023	2024	2025
Assessed Collections	\$184,463,784	\$204,930,136	\$199,982,716
Non-Assessed Collections	\$109,545,977	\$107,849,001	\$103,090,012
Total	\$294,009,761	\$312,779,137	\$303,072,728

Office of Taxpayer Advocacy

THE OFFICE OF TAXPAYER
ADVOCACY ASSISTED

3,279 TAXPAYERS

PROVIDING \$26,765,054 OF RELIEF

TAXPAYER RELIEF ORDERS

	2023	2024	2025
Individual Income Tax	\$8,363,016	\$8,305,866	\$21,474,413
Taxpayers Assisted	1,949	1,943	2,221
Sales Tax	\$296,612	\$288,130	\$2,675,070
Taxpayers Assisted	500	427	657
Corporate/Business Income Tax	\$1,940,088	\$3,431,028	\$1,901,382
Taxpayers Assisted	42	69	36
Business Privilege Tax	\$76,326	\$86,638	\$60,275
Taxpayers Assisted	22	17	61
Withholding Tax	\$594,522	\$496,245	\$538,584
Taxpayers Assisted	82	179	206
Miscellaneous Tax	\$154,301	\$168,022	\$115,331
Taxpayers Assisted	16	28	98
Total	\$11,424,864	\$12,775,932	\$26,765,055
Total Taxpayers Assisted	2,611	2,663	3,279

Voluntary Disclosure Program

Fiscal Year	2023	2024	2025
Number of Applications	123	225	196
Collections	\$9,470,951	\$17,132,842	\$23,848,376



2025 Taxpayer Assistance

INCOME TAX ADMINISTRATION DIVISION

Taxpayer Assistance	Number Assisted
Phone Calls	3,470
Walk-ins	8
Chat Bot	0
Help Center Tickets	2

INCOME TAX AUDIT AND APPEALS DIVISION

Taxpayer Assistance – Taxpayer Service Centers	Phone Calls	Walk-ins
Auburn/Opelika	16,348	3,084
Dothan	6,191	2,793
Gadsden	3,905	730
Huntsville	5,745	1,564
Jefferson/Shelby	11,717	1,596
Mobile	7,142	1,078
Montgomery	4,466	436
Shoals	985	359
Tuscaloosa	6,709	2,922
Total	63,207	14,562

BUSINESS AND LICENSE TAX DIVISION

Taxpayer Assistance	Number Assisted
Phone Calls	8,061
Walk-ins	N/A
Help Center Tickets	N/A

COLLECTION SERVICES DIVISION

Taxpayer Assistance	Number Assisted
Phone Calls	431,861
Walk-ins	5,055
Help Center Tickets	N/A

SALES AND USE TAX DIVISION

Taxpayer Assistance	Number Assisted
Phone Calls – Field Offices	33,714
Phone Calls – Central Office	56,302
Walk-ins – Field Offices	2,918

TAXPAYER ADVOCACY

Taxpayer Assistance	Number Assisted
Phone Calls	3,470
Walk-ins	8
Help Center Tickets	2

TOTAL TAXPAYER ASSISTANCE

Taxpayer Assistance	Number Assisted
Phone Calls	931,215
Walk-ins	23,500
Help Center Tickets	2,164
Total Taxpayers Assisted	956,879



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