



State of Alabama Department of Revenue



2016 Annual Report

OPPAL
Optional Personal Property
Assessment Link
OPPAL.Alabama.gov
Filing business personal property
returns is easier than ever.

**Simplified
Seller Use Tax
(SSUT) Program**

TAX
IDENTITY
THEFT
AWARENESS WEEK

Be Sure to Insure
ALABAMA
OIVS
Online Insurance Verification System
ALABAMA DEPARTMENT OF REVENUE



2016 Annual Report

**The Alabama Department of Revenue
is an Affirmative Action/Equal Opportunity Employer.**

Equal Employment Opportunity Policy

It is the intent of the Alabama Department of Revenue to maintain a work environment that is free from discrimination against qualified individuals because of race, color, sex, religion, national origin, age, genetic information or disability. This department is committed to providing equal employment opportunity for all.

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2016 In Review

OPPAL, B.E.S.T. Make Understanding and Filing Taxes Easier for Alabama Businesses

Filing business personal property returns is now easier than ever. Beginning Oct. 1, Alabama businesses have been able to report equipment, tools, machinery and other business personal property through the Optional Personal Property Assessment Link (OPPAL) online system.

OPPAL is a reporting-only portal that is free for taxpayers to use if they choose to electronically file their returns rather than filing paper returns. The OPPAL Web portal is available to accept taxpayer information from Oct. 1 of each year until the following Jan. 31.



B.E.S.T. Seminar presentations in Dothan.

USE THIS

TO REPORT THESE

OPPAL
Optional Personal Property
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Filing business personal property returns is easier than ever.

As of October 1, 2016, Alabama businesses will be able to report equipment, tools, machinery, and other business personal property online through the OPPAL web portal.

A PROGRAM OF THE ALABAMA DEPARTMENT OF REVENUE



B.E.S.T. Seminar presentations in Huntsville.

“We are always looking for better and more efficient ways businesses can interact with state and local governments. OPPAL provides one such way, and I’m appreciative for the support of those who helped build it, especially the OPPAL Advisory Council, made up of representatives from county governments and the business community,” said Commissioner Magee.

OPPAL was designed per the requirements of Section 40-7-56, *Code of Alabama 1975*, that states the Department of Revenue will develop, maintain and administer an online business personal property tax filing system to allow any taxpayer required to file a business personal property tax return with any county assessing official or applicable agency the ability and option to file the return electronically.

In another move intended to ease interactions with ADOR for businesses, Commissioner Magee enlisted the help of a task force to redevelop and improve



B.E.S.T. Seminar presentations in Auburn.

what was previously known as the Business Workshops for new and existing business owners. The basic idea is still the same, but the task force recognized aspects of the workshops that had room for improvements. The workshops have been rebranded and are now known as Business Essentials for State Taxpayers (B.E.S.T.) Seminars.

The updated seminars are still free for the public to attend, but require attendees to preregister. Presenters will still cover and provide information on tax laws and a variety of state tax topics, plus answer questions from business owners – only now the information will be consistent at every workshop throughout the state.

There is also a B.E.S.T. page that is being developed for the ADOR website that will include actual presentations, a schedule of upcoming seminars, online registration and, eventually, videos.

Alabama at the Forefront of Insurance Verification

Alabama's Online Insurance Verification System (OIVS) allows law enforcement, licensing officials and the department to verify, in real time, liability insurance coverage on all registered vehicles. Alabama was one of the first states to implement an online insurance verification system in accordance with the Insurance Industry Committee on Motor Vehicle Administration (IICMVA) model.

A recent statistical review demonstrated that the uninsured motorists rate is now at 12.9 percent, which is almost half of what it was when the department



Florida Department of Highway Safety and Motor Vehicles met with ADOR's Sherry Helms, third from left, on Feb. 23 to discuss OIVS.

A graphic for the OIVS system. At the top, a blue stamp-like banner reads "BE SURE TO INSURE!". Below it is a black silhouette of a car with two yellow circles representing headlights. The bottom half of the graphic has a yellow background with the OIVS logo, which includes a red letter 'A' with a white mouse cursor arrow pointing to it, followed by the text "OIVS Online Insurance Verification System ALABAMA DEPARTMENT OF REVENUE". At the very bottom, on a white background, it says "For more information: BeSureToInsureAL.com".

started the legislatively mandated OIVS. In 2010, the Insurance Research Council measured the Alabama rate of uninsured motorists at 22 percent, the sixth highest in the nation. There has been a 60 percent drop in citations given for driving without insurance in the past three years.

Representatives with the Florida Department of Highway Safety and Motor Vehicles met with representatives from ADOR's Motor Vehicle Division and the University of Alabama on Feb. 23 to discuss and demo OIVS. Florida was interested in updating their current insurance system to include online insurance verification. Motor Vehicle Division representatives also met this year with representatives from Tennessee, North Carolina, Kansas, Ohio and Iowa.

Commissioner Magee, Attorney General Strange Team Up for Tax Identity Theft Awareness Week

Tax Identity Theft Awareness Week, Jan. 25-29, was designated by the Federal Trade Commission to bring awareness to the growing problem tax identity theft has become for consumers, businesses and the government. On Jan. 28, Commissioner Magee and Attorney General Luther Strange held a press conference to bring attention to the battle the state and country is fighting against identity theft and tax fraud.

Magee spoke about her work with the IRS on the Security Summit and the "Taxes. Security. Together." campaign. The goal of this



Commissioner Magee and Attorney General Strange spoke about ID theft and tax fraud at a press conference on Jan. 28.

campaign has been to educate taxpayers and give them tips on how to protect themselves.

ADOR will continue to partner with the Attorney General's office to work tax evasion cases, educate taxpayers on prevention, and develop legislation that will help notify taxpayers of these security breaches.

Revenue Gets a Boost from Out-Of-State Sellers

In an effort to help small business owners, increase revenue for the state, and simplify use tax obligation, ADOR launched a voluntary program that lets out-of-state online sellers collect and report an 8 percent tax on all sales made in the state. This program is known as the Simplified Seller Use Tax (SSUT) Program, and it went into effect on Oct. 1, 2015.

The new program has already attracted dozens of volunteers, and the Department expects SSUT could inject as much as \$50 million into state coffers in year two. As an incentive to join the program, the state is letting sellers keep 2 percent of the tax they collect properly, while the remaining amount will be divided between the state, counties and cities. Fifty percent of the funds collected go to the state, 25 percent goes to cities, and the other 25 percent goes to counties. The city and county shares are divided based on population.

More than 80 companies are participating in the SSUT program, including Amazon, one of the world's largest online commercial sites, which began collecting and remitting the 8 percent tax on Nov. 1, 2016. This should help level the playing field for the brick-and-mortar retailers and shopping center owners who have long advocated for an online sales tax that would enable them to more fairly compete with e-commerce businesses.

There are many other benefits of this new method. Sellers can file one simple return that reflects one flat tax rate no matter where in Alabama products are delivered. Both the seller and the purchaser are relieved from any additional state and local sales or use taxes. Purchasers from whom the tax has been collected may apply for a refund or take a credit on their consumer's use tax return if the 8 percent collected by the eligible seller exceeds the purchaser's combined state and local tax rate imposed in their local jurisdiction.

An eligible seller is one that sells tangible personal property or a service into the

state of Alabama from an inventory or location outside the state but does not have a physical presence in the state, and who is not otherwise required by Sections 41-4-116 or 40-23-190, *Code of Alabama 1975*, to collect tax on sales made into the state. Examples of a physical presence include a store location or inventory, or employees who are permanent or transient in the state.

In order to participate, retailers must apply and be accepted into the program. Those sellers who have been approved to participate will collect, report, and remit the simplified seller use tax for as long as they remain in the program. The simplified seller use tax is required to be electronically reported and paid by the 20th day of each month for the preceding month's tax collected.

Airbnb Starts Paying Taxes on Rentals in Alabama

Airbnb, a San Francisco-based tech company that provides an online place to list, find and rent short-term lodging, began collecting and remitting the Transient Occupancy Tax, as well as local lodgings taxes on March 1 for its hosts in Alabama. With this agreement, Alabama joins a handful of states and taxing jurisdictions where Airbnb has agreed to collect and remit lodgings taxes.

This development is a huge benefit for the state. The agreement with Airbnb, and the community marketplace's growing presence in the state, means additional, much-needed revenues for the state and many Alabama cities and counties. While properties rented through Airbnb were always subject to state and local lodgings taxes, the responsibility was on the host to remit, and Department oversight of those collections was administratively burdensome.

"This agreement will increase compliance in this area, and I commend Airbnb's willingness to take the steps necessary to ensure that the appropriate taxes are being remitted," said Commissioner Magee. "It's a win for both the state and for Airbnb customers."

Motor Vehicle Division Continues Adoption of Technology to Improve Customer Service

ADOR's Motor Vehicle Division is always on the lookout for new ways to improve customer service through more efficient processes. A new feature in MVD's Dealer License Portal made it possible to issue dealer licenses more quickly because supporting documentation will not have to be mailed by the dealer, and the physical documents will not have to be processed by ADOR. As of Aug. 1, motor vehicle dealers may upload supporting documentation to the Motor Vehicle Division Dealer License Portal that is required to be submitted with the license application. When the supporting documentation is uploaded, dealers will receive confirmation from the dealer license portal that the license application is ready to be reviewed by ADOR. When the application and supporting documentation is reviewed and approved by MVD, the dealer will receive electronic notification that their license has been issued.

In 2015, a new feature was added to the dealer license portal which allows insurers to electronically certify the insurance coverage that is required in order to obtain a dealer regulatory license. If there are no changes to the existing dealer license (name, address, owners, etc.), in most cases, the dealer may renew their dealer license application without the submission of any physical documents. These electronic advancements have increased efficiency and enabled MVD to better serve taxpayers.

Another Web portal developed by MVD was in response to Legislative Act 2015-470, which amends the unclaimed/abandoned motor vehicle law. Effective July 1, a person or entity, including towing companies, in possession of an unclaimed or abandoned motor vehicle must report certain information to ADOR before a motor vehicle can be sold as an abandoned motor vehicle. The revised law closes a

loophole that previously allowed entities to sell an abandoned vehicle without requiring the entity to contact the owner or lienholder if the vehicle was titled or registered in a state other than Alabama. A link to the portal where the unclaimed/abandoned vehicle information can be entered became available on the Motor Vehicle Division Web page on July 1.

Leading ADOR to the Next Level

Commissioner Magee Continues to Play Key Roles with IRS, FTA

Revenue Commissioner Julie Magee was selected to serve on the Electronic Tax Administration Advisory Committee (ETAAC) for the Internal Revenue Service. The ETAAC was established in 1998 to provide an organized public forum for



Commissioner Julie P. Magee

discussion of electronic tax administration issues, including preventing identity theft and refund fraud. The committee supports the overriding goal that paperless filing should be the preferred and most convenient method of filing returns. ETAAC members will work closely with the Security Summit, a joint effort of the IRS, state tax administrators and tax software industry to fight electronic fraud.

“As the Commissioner of Revenue, it is my responsibility to help ensure taxpayers can easily file income tax returns while

protecting the process from criminals seeking to steal taxpayers’ identities and treasury dollars,” Commissioner Magee said. “I am honored to be a part of the ongoing efforts started by Commissioner Koskinen and I believe we will be more successful in the future because of the work done by ETAAC.”

Another group Commissioner Magee serves ardently, the Federation of Tax Administrators (FTA), elected her to serve as 1st Vice President of its Board of Trustees at the FTA annual business meeting in Annapolis, Md.

“I am honored to be selected by the FTA to serve in this capacity and thank the membership for their faith in my abilities,” Magee said. “I believe serving in leadership roles such as this one helps facilitate the sharing of information among states that can improve processes and better protect taxpayers.”

First organized in 1937, the Federation of Tax Administrators serves as a resource of information sharing on the workings of state tax agencies and systems as well as issues generally affecting state and federal tax policy and administration. The FTA membership includes representatives of the tax collection agencies of all 50 states, the District of Columbia, New York City and Philadelphia.

Deputy Commissioner Garrett Chosen to Chair MTC Committee

Multistate Tax Commission (MTC) members selected Deputy Commissioner Joe Garrett to be the Arm's-Length Adjustment Service (ALAS) Committee chair.

ALAS is an attempt to bring to state governments a comprehensive and



Deputy Commissioner Joe Garrett Jr.

coordinated program to address income shifting and the loss of state tax revenues, much along the lines of what the U.S. and some foreign governments have been trying to do, most recently in their Base Erosion and Profit Shifting (BEPS) initiative. The ALAS program is intended to address both interstate income shifting, which is never addressed at the federal level, and international income shifting, which the MTC believes is massively under-audited at the federal level. According to some estimates, state revenue losses from transfer pricing total as high as \$20 billion a year. Importantly for multistate

corporate taxpayers, the group identified that a high-priority purpose of the Committee would be to facilitate information sharing among the participating states regarding transfer pricing issues.

Deputy Commissioner Coone Elected to AAMVA Board

Deputy Commissioner Brenda R. Coone was elected to the American Association of Motor Vehicle Administrators (AAMVA) International Board of Directors. Coone has been an active member of AAMVA, where she has served as



Deputy Commissioner Brenda R. Coone was elected to the AAMVA International Board of Directors.

Region II President, chaired and co-chaired committees and served on the Three-Wheel Vehicles Working Group. AAMVA is a tax-exempt, nonprofit organization that develops model programs in motor vehicle administration, law enforcement and highway safety. The association also acts as the international spokesman for these interests and represents the state and provincial officials in the U.S. and Canada who administer and enforce motor vehicle laws. AAMVA's programs encourage uniformity and reciprocity among the states and provinces. The association also serves as a liaison with

other levels of government and the private sector. Its development and research activities provide guidelines for more effective public service, and its membership includes associations, organizations and businesses that share an interest in the association's goals.

Deputy Commissioner Stewart Appointed to Governor's Gaming Council

Deputy Commissioner Curtis Stewart was appointed by Governor Robert Bentley to serve on the Governor's Alabama Advisory Council on Gaming, created as a result of Executive Order Number 24. The Council will assess the current state



Deputy Commissioner Curtis E. Stewart was appointed to Governor's Gaming Council.

and local laws on gambling, as well as the taxes generated therefrom, and will evaluate the best practices in other states, including the tax revenue structures and the enabling and implementing regulations and laws, as well as compare Alabama state laws to applicable federal gaming laws. The Council will present findings and recommendations on gaming to the Governor, the President Pro Tem of the Senate, and the Speaker of the House by June 30, 2017. Stewart also serves on the Employees' Retirement System Board of Control.

Gamble Promoted to Deputy Commissioner

Mike Gamble was appointed as Deputy Commissioner of Revenue, effective Aug. 1. He will continue to serve as the Department Secretary. Gamble has more than 24 years of combined experience in various roles within the department,



Deputy Commissioner Michael D. Gamble

beginning his career with ADOR in 1992. He held several managerial positions before serving as Assistant Director of the Motor Vehicle Division, where he was the project manager for implementation of the department's Electronic Title Application Processing System (ETAPS). In January 2013, Gamble was appointed as the Director of the Tax Policy and Research Division and also began serving as Department Secretary. As Tax Policy and Research director, Gamble was responsible for coordinating the department's legislative efforts and directing the drafting and review of revenue-related legislation,

preparation of fiscal impact analyses on proposed legislation, preparation of annual revenue estimates, development of statistical summaries, and analyses and promulgation of administrative rules. Gamble is a certified public manager with a Bachelor of Science in accounting from Auburn University and a Master of Business Administration from Troy University.

New Location for the Shoals, Gadsden and Mobile Taxpayer Service Centers

The Muscle Shoals, Gadsden and Mobile Taxpayer Service Centers have all moved to new locations. The Muscle Shoals Taxpayer Service Center was also renamed the Shoals Taxpayer Service Center. Please note the new addresses below.

Physical location:

Shoals Taxpayer Service Center
201 South Court Street, Suite 200
Florence, AL 35630

Mailing address:

Shoals Taxpayer Service Center
Post Office Box 219
Florence, AL 35631-0219

Physical location:

Gadsden Taxpayer Service Center
701 Forrest Avenue
Gadsden, AL 35901

Mailing address:

Gadsden Taxpayer Service Center
Post Office Box 1190
Gadsden, AL 35902-1190

Physical location:

Mobile Taxpayer Service Center
851 East I-65 Service Road South, Suite 100
Mobile, AL 36606

Mailing address:

Mobile Taxpayer Service Center
Post Office Box 160406
Mobile, AL 36616-1406

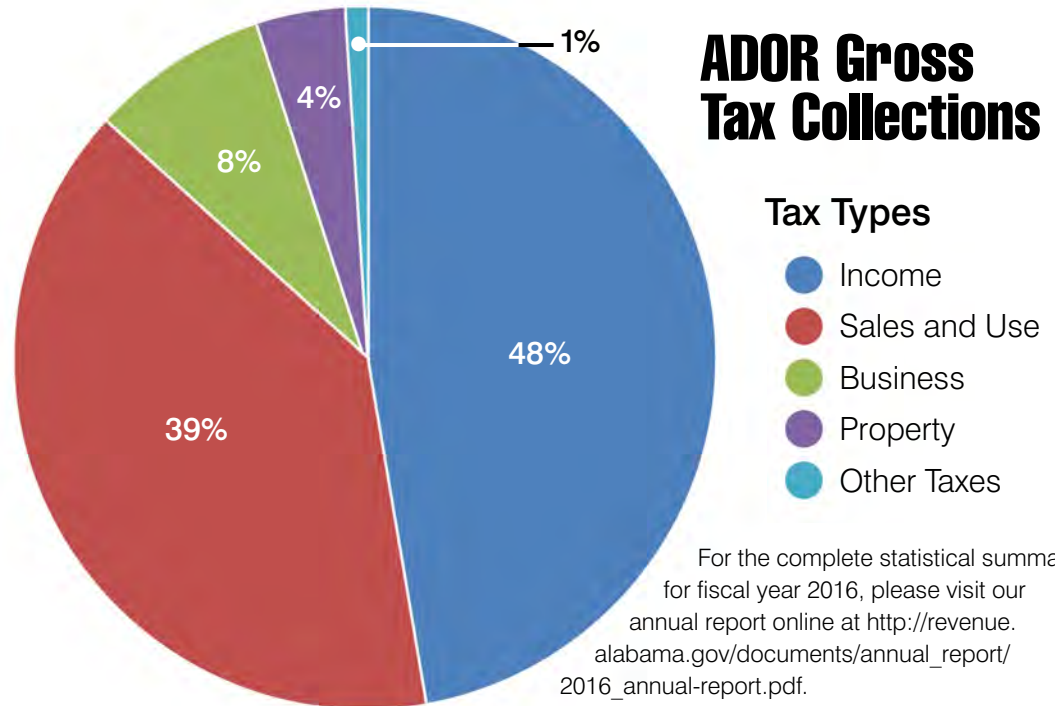
ADOR's Impact

The Alabama Department of Revenue (ADOR) serves as the state's primary tax-collecting agency, administering over 50 different state taxes and fees. In addition to its tax administration, collection and enforcement functions, the department is also responsible for the administration of Alabama's motor vehicle registration and title laws, statewide property appraisal, certain provisions of Alabama's motor vehicle mandatory liability insurance law, and various law sections pertaining to the Alabama Accountability Act.

The Alabama Department of Revenue closed out its 2016 fiscal year with record collections, totaling over \$9.9 billion and marking a milestone in the department's collection history. \$9.1 billion of the \$9.9 billion was collected through electronic means. Delinquent tax collections also hit a record collection mark of over \$90 million.

Collections through Alabama's Voluntary Disclosure Program totaled \$4,100,883 for fiscal year 2016. (Collections result from voluntary disclosure agreements – a taxpayer comes forward in a voluntary, anonymous fashion and seeks to report past liabilities for a limited look back period – usually three years – and have penalties waived.)

Collections through Alabama's participation in the federal Treasury Offset Program (TOP), a debt collection program, totaled \$32,231,035 during calendar year 2016, representing 94,503 payments/offsets. Alabama began participation in the federal Treasury Offset Program* in 2003. Since that time, the ADOR has collected \$204,672,338 in refunds/offsets, representing 675,807 payments/offsets.



Mission Statement

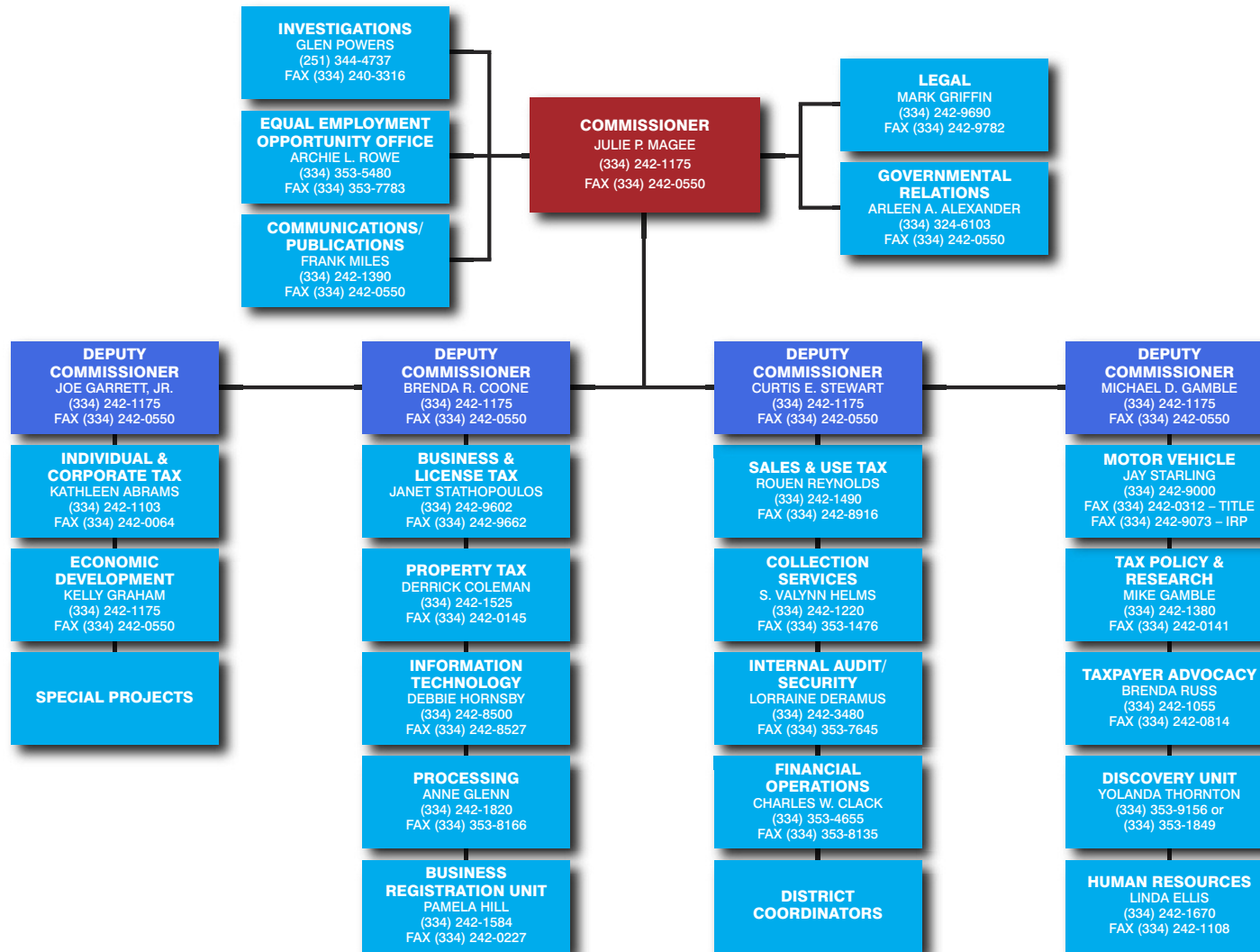
Our Mission

The Alabama Department of Revenue will efficiently and effectively administer the revenue laws in an equitable, courteous and professional manner to fund governmental services for the citizens of Alabama.

Adopted Sept. 5, 1996

Organizational Chart

Alabama Department of Revenue



Organization

The following section contains an overview of the organizational structure of the Revenue Department, covering the period Oct. 1, 2015, through Sept. 30, 2016. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 12 divisions.

The Organization

The chief executive officer within the Revenue Department is the commissioner of revenue, who is appointed by the governor and serves at the pleasure of the governor. In addition to the administration, collection and enforcement of those taxes and fees which fall within the department's jurisdiction, the State Revenue Commissioner is also, by law, the Ex-Officio Land Commissioner. As Ex-Officio Land Commissioner, he or she must oversee the sales of all property acquired and sold by the state for delinquent property taxes. By law, the commissioner of revenue also serves on the State Records Commission, the Alabama Education Authority, the Enterprise Zone Advisory Council, and the State Industrial Development Authority.

The top senior management position within the Revenue Department is the assistant commissioner. Unlike the commissioner, the assistant commissioner is a merit system employee whose job classification provides for management continuity and stability for the department irrespective of changes in the state administration. In addition to other duties associated with supporting the office of the commissioner, the assistant revenue commissioner also serves as disclosure officer for ADOR.

Working closely with the commissioner and assistant commissioner are the deputy commissioners and department secretary. The deputy commissioners are involved in the following activities: the development and communication of major tax policies; the creation and implementation of actions that increase the efficiency and effectiveness of the department; liaison functions with the governor and his

staff; and interactions with various legislators, business groups, and professional associations. The department secretary is responsible for maintaining all records relating to departmental hearings, proceedings, and other related meetings as required by law.

The Office of the Commissioner

Offices/Sections

Discovery Unit

Office of Economic Development

Equal Employment Opportunity Office (EEO)

Financial Operations

Internal Audit/Security

Office of Communications/Publications

Office of Taxpayer Advocacy

Business Registration

The Office of the Commissioner includes several offices or sections which implement department policy and complete various administrative functions. The functions of each are summarized below.

Discovery Unit...

The Discovery Unit, established Oct. 1, 2011, under the direction of the assistant commissioner, is responsible for evaluating, prioritizing, testing, and implementing various projects aimed at enhancing tax collection efforts and improving taxpayer compliance.

Office of Economic Development...

The office of economic development serves in a dual capacity as an administrative office which coordinates all revenue tax incentive programs administered by the department and as a support office to other state and local agencies and entities involved around the state in industrial recruitment.

Equal Employment Opportunity Office (EEO)...

Established in 1992, the department's EEO office is headed by a department EEO coordinator who works in conjunction with the divisional coordinators to ensure compliance with federal EEO laws and regulations. The office further provides for informal grievance reviews and job-related counseling, with the main objective being the resolution of employee conflicts before they reach the stage of a formal grievance complaint.

Financial Operations...

The Financial Operations Office is responsible for the department's administrative fiscal and tax accounting functions. Administrative fiscal functions include budgeting, purchasing, disbursements, property, and contracts. Tax accounting functions include fund certification, fund balancing, and tax distributions.

Internal Audit Section...

The Internal Audit Section provides independent in-house audits and reviews of departmental operations to ensure compliance with law and departmental policy and procedures. The section is also responsible for internal physical security functions.

Office of Communications/Publications...

The Office of Communications/Publications serves as the public relations office for both external and internal communications and is a vital part of maintaining the department's professional image as well as communicating effective messages to taxpayers, practitioners, legislators, media outlets, local government officials and ADOR employees. This office handles responses to media inquiries, issues communications about ADOR initiatives, creates various newsletters and publications, manages the department's social media accounts and completes other tasks assigned by the commissioner or her staff.

Office of Taxpayer Advocacy...

The Office of Taxpayer Advocacy is comprised of the department's taxpayer assistance program which began in 1988 and was strengthened in 1992 under the Taxpayer Bill of Rights and Uniform Revenue Procedures Act. Its primary responsibility is to serve as the taxpayer's advocate in tax collection matters involving the department, as well as serve as the department's primary source of taxpayer education.

Code of Alabama, Title 40 Section 2A formally establishes the post of Taxpayer Advocate within the Revenue Department. The law provides the taxpayer advocate with the authority to provide relief to taxpayers in matters where the taxpayer has been erroneously assessed a tax liability.

Business Registration...

The Business Registration Unit is responsible for assisting taxpayers registering their new businesses or making changes to their existing businesses. The unit has the role of educating taxpayers in registering for the appropriate fees and taxes administered by the Department.

Divisions

Business and License Tax Division

The Business and License Tax Division has the following responsibilities:

- Administers, collects, and enforces the gasoline tax, aviation excise tax, motor fuels tax, lubricating oils tax, motor carrier mileage tax, scrap tire environmental fee, tobacco tax, as well as tobacco master settlement agreement provisions and non-participating tobacco manufacturers escrow payments, hazardous waste fee, storage tank trust fund fee, horse wagering fee, pari-mutuel pool taxes, solid waste disposal fee, in addition to severance taxes on gas and oil, coal, forest products, and other natural minerals.

- Issues automotive dismantler and parts recycler licenses and motor vehicle buyer's identification cards. Administers the issuance of various county licenses, as well as wholesale oil/import license fees.
- Collects 15 county tobacco taxes, three county fuel taxes, and three county solid minerals taxes.

Sections

Administration/Assessments

Motor Fuels and Examination

Tobacco, Severance and License

Audit and Assessment Activity

During fiscal 2015-16, the Business and License Tax Division conducted 134 audits. Audit collections, refund reductions, and assessments totaled \$4,767,821.89. Issued 483 license citations, totaling \$180,327.44 and conducted 231 reviews.

During fiscal 2015-16, the division entered 790 preliminary assessments, totaling \$1,844,584.41 and 480 final assessments, totaling \$509,061.99.

The Business and License Tax Division collected \$92,488.59 in payments for preliminary assessments and \$293,320.55 in payments for final assessments during the 2016 fiscal year.

Collection Services Division

The Collection Services Division has the following responsibilities:

- Collection of final assessments for all tax divisions, excluding the Property Tax Division.
- Collection of delinquent sales and withholding taxes and bad checks.
- Administration of the 100 percent penalty statutes.

- Initiation of civil legal actions against taxpayers as a result of noncompliance with Alabama's tax laws.

Sections

Office of the Director

FNBS and Lien Processing

Payment, Refund, and Garnishment Processing

Office Collections

100 Percent Penalty

Field

Human Resources Division

The Human Resources Division is responsible for the following:

- Ensures that qualified individuals are recruited, selected, and trained for positions of responsibility within the department.
- Proposes, implements, and interprets policy and merit system rules and regulations.
- Administers the employee Incentive Awards Program.
- Conducts orientation sessions for new employees.
- Administers a system for performance appraisals.
- Administers payroll functions.
- Ensures that employees are appropriately classified, promoted, and transferred.
- Administers the Employee Grievance Program and the Americans with Disabilities Act (ADA) Reasonable Accommodations, the Family Medical Leave Act (FMLA), and the Fair Labor Standards Act (FLSA).
- Conducts training seminars for departmental personnel.

Individual and Corporate Tax Division

The Individual and Corporate Tax Division has the following responsibilities:

- Administers and collects Alabama's individual income tax, individual withholding tax, corporate income tax, pass thru entity income taxes, financial institutions excise tax, and the business privilege tax.
- Conducts audits of individual Alabama taxpayers and corporations doing business in Alabama, as well as audits of various tax incentive programs.
- Provides taxpayer assistance at each of the nine taxpayer service centers located across the state.

Sections

- Individual Tax
- Business Tax

Individual Tax (including Withholding Tax):

For fiscal year ending September 30, 2015, the Individual Tax and Withholding Tax Sections processed 2,813,064 returns and adjusted 87,610 returns, resulting in additional revenues of \$85,509,677. Our Individual Non-filer program identified 61,606 non-filers, resulting in additional revenues of \$106,797,798. Entered 118,079 preliminary assessments totaling \$123,287,509 and 231,852 final assessments totaling \$144,845,444. Collections, less refunds, totaled \$3,336,587,245.

Field Audit & Assessment Activities:

For fiscal year ending September 30, 2015, 4,324 field audits were completed, totaling \$30,989,725.26 in audit production. Entered 5,885 preliminary assessments totaling \$18,566,354.80 and 6,460 final assessments totaling \$18,401,868.35. Audit collections totaled \$2,221,151.22.

Business Taxes (Corporate & Pass Thru Income Taxes and Business Privilege Tax):

For fiscal year ending September 30, 2015, the Business Tax Sections processed 413,061 returns and adjusted 166,933 returns, resulting in additional revenues of \$101,968,527. Entered 107,939 preliminary assessments totaling \$79,770,134 and 76,077 final assessments totaling \$63,620,073. Collections, less refunds, totaled \$657,742,017.

Field Audit & Assessment Activities:

For fiscal year ending September 30, 2015, 406 field audits were completed, totaling, \$72,722,797.29 in audit production. Entered 86 preliminary assessments totaling \$27,768,508.64 and 46 final assessments totaling \$2,178,767. Audit collections totaled \$12,206,378.

Information Technology Division

The Information Technology Division has the following responsibilities:

- Develops, implements, and maintains various mainframe and client-server computer systems for the department.
- Provides end-user PC, telephone, Help Desk, and other technical services to all divisions.
- Develops department-wide cybersecurity plan along with continually working to maintain compliance with the IT-related security controls required by the IRS Safeguards Program
- Maintains a departmental Local and Wide Area Network (LAN/WAN).
- Installs and maintains all computer hardware and software.
- Provides assistance in the acquisition and implementation of vendor-supplied systems and technologies.

Sections

Administration

Computer Security

Client Services

Computer Operations

Client/Server Systems

Database Administration

Network Services

Revenue Integrated Tax Systems Development

Criminal Investigations Division

The Criminal Investigations Division has the following responsibilities:

- Investigates and prosecutes tax evasion and other financial crimes.
- Internal Integrity Investigations.

Sections

Special Investigations

**Effective Nov. 1, 2013, ADOR Revenue Enforcement Officers have been consolidated into the new Alabama Law Enforcement Agency as part of the Motor Carrier Safety Unit under Public Safety. Special Agents remain in the Department of Revenue CID.*

Legal Division

The Legal Division serves as a legal advisor to the commissioner and the Department of Revenue and has the following responsibilities:

- Represents the department in tax litigation in state and federal courts and in hearings before the Alabama Tax Tribunal.
- Files and processes claims in bankruptcy court for payment of delinquent taxes.
- Represents the department in bankruptcy court litigation.

- Issues deed and mortgage tax orders.
- Prosecutes violators of criminal statutes relating to taxes.
- Renders legal advice and counsel to the commissioner and other departmental administrators.

Motor Vehicle Division

The Motor Vehicle Division has the following responsibilities:

- Administers the Alabama Uniform Certificate of Title and Antitheft Act, the International Registration Plan (IRP), the International Fuel Tax Agreement (IFTA), the Mandatory Liability Insurance Act, motor vehicle dealer license law, and motor vehicle registration laws.
- Maintains associated records; furnishes license plates, decals, forms, manuals and instructions to license plate-issuing officials.
- Issues IFTA decals and licenses to qualified motor carriers.
- Issues IRP license plates and cab cards to qualified motor carriers.
- Issues license plates and registration documents for government-owned vehicles and volunteer fire department vehicles.
- Issues licenses to qualified motor vehicle dealers, wholesalers, reconditioners, and recyclers.

Sections

Administrative

Registration

Title

Audit Activity

During fiscal year 2015-16, the Motor Vehicle Division conducted 193 compliance audits under requirements of the International Registration Plan, 111 audits under the International Fuel Tax Agreement, and conducted 75 automobile dealer compliance investigations.

Processing Division

The Alabama Department of Revenues Processing Division provides services to the Departments taxing divisions. The Processing Division is responsible for receiving and disseminating information from the tax payers to the taxing divisions and back to the taxpayers. The information can include, but should not be limited to, returns, correspondences, payments, refunds, and images. For the 2016 fiscal year the Processing Division collected electronic funds transfer in the amount of \$3,407,179,365.07. The Processing Division is responsible for the management of the Cashier's Office at the Service Centers which collected \$5,199,187.76 for the 2016 fiscal year. A list of specific responsibilities of the Alabama Department of Revenues Processing Division are as follows:

- Implementation and maintenance of the Revenue Integrated Tax System (RITS)
- Processing of electronic funds transfers.
- Management of Cashier's Office.
- Various document and data processing functions.
- Management of mailroom facility.
- Management of Records Center, departmental archives, and records destruction.
- Oversight of various vendor contracts related to mail processing, data processing and imaging, remittance processing, and records destruction.

Property Tax Division

The Property Tax Division is responsible for the following:

- Administers general property tax laws, the state appraisal program, boards of equalization, state land commission (tax land sales), and property tax exemptions to industrial plants.
- Assesses railroad and public utility property.
- Equalizes all real estate and personal property assessments in the state.
- Administers and collects the freight-line equipment company tax.
- Prepares annual motor vehicle, manufactured home, and aircraft assessment manuals.
- Updates the Alabama Appraisal Manual and personal property manuals.
- Conducts ratio studies; conducts training related to property tax valuation.
- Audits businesses for personal property tax compliance.

Sections

Administration

Equalization

Real Property

Tax Land Sales

Utility Assessments

Personal Property

Motor Vehicle Valuations

Property Tax Assessments

In 2015-16 property tax assessments for airlines, railroads, and public utilities totaled 18,469,462,506 in market value with an assessed value of 5,325,693,800. License tax assessments for freight lines totaled 326 companies with an assessed value of 137,948,852 and resulted in tax collections of \$4,828,210.

Note: Public utilities and railroads file returns annually with the department's

Property Tax Division each year by March 1. Assessments are made by the department, and the tax is collected by the county tax-collecting official. Individuals, partnerships, corporations, etc., pay ad valorem tax annually to county tax collectors between October 1 and January 1, each year following assessment.

Sales and Use Tax Division

The Sales and Use Tax Division has the following responsibilities:

- Administers, collects, and enforces the following taxes and fees: sales, use, lodgings, rental, contractors' gross receipts, cellular telecommunications, dry cleaning environmental response trust fund, hydro-electric kilowatt hour, nursing facility, pharmaceutical providers', pre-paid wireless 9-1-1 service charge, utility gross receipts, utility service use, and utility license (2.2%).
- Collects 219 local sales, use, rental and lodgings taxes for 161 localities.

Sections

Tax Administration

Field Operations

Assessments

Audit and Assessment Activity

Sales and Use Tax Section

During fiscal year 2015-16, the Sales and Use Tax Division conducted 3,327 audits. Audit collections, refund reductions, delinquents, license amounts, and assessments totaled \$43,888,243.00.

During fiscal year 2015-16, the division entered 24,663 preliminary assessments, totaling \$43,538,332.41 and 7,039 final assessments, totaling \$18,986,608.35. The Sales and Use Tax Division collected \$3,814,244.15 in payments for both preliminary and final assessments during 2016.

Tax Policy and Research Division

The Tax Policy and Research Division is responsible for the following:

- Serves as the department's primary source for the coordination of major tax policy issues and legislative initiatives under consideration by the revenue department.
- Serves in a consulting capacity by coordinating the policy directives of the commissioner's office with the tax operating divisions.
- Drafts proposed tax legislation and new regulations.
- Serves as focal point for interactions with the Multistate Tax Commission.
- Analyzes proposed revenue-related legislation.
- Makes revenue projections of proposed legislation using the department's micro-simulation model.
- Processes and maintains departmental rules and regulations under the Alabama Administrative Procedures Act program.
- Directs the department's voluntary disclosure and nexus discovery programs.

2016 Legislative Highlights

Revenue-related Legislation

The Alabama Department of Revenue 2015 General Summary of State Taxes is available for viewing online at http://revenue.alabama.gov/publications/tax-policy/general_summary_of_state_taxes.pdf.

The summary includes legislative synopses of this year's Regular Session, First and Second Special Sessions of the Alabama Legislature.

Interest Rates for Calendar Quarters 2016

Under Section 40-1-44, *Code of Alabama 1975*, the Alabama Department of Revenue calculates interest on tax underpayments and tax overpayments, where applicable, at the same annual rate as determined by the Internal Revenue Service; however, interest on land sold by the state for taxes is required to be calculated at 12 percent annually in accordance with Section 40-5-9, *Code of Alabama 1975*.

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
2001	9%	8%	7%	7%
2002	6%	6%	6%	6%
2003	5%	5%	5%	4%
2004	4%	5%	4%	5%
2005	5%	6%	6%	7%
2006	7%	7%	8%	8%
2007	8%	8%	8%	8%
2008	7%	6%	5%	6%
2009	5%	4%	4%	4%
2010	4%	4%	4%	4%
2011	3%	4%	4%	3%
2012	3%	3%	3%	3%
2013	3%	3%	3%	3%
2014	3%	3%	3%	3%
2015	3%	3%	3%	3%
2016	3%	4%	4%	4%
2017	4%			

Taxpayer Service Centers

Auburn/Opelika — 3320 Skyway Drive, Suite 808, Opelika (36801)
Telephone (334) 887-9549

Dothan — 121 Adris Place (36303)
Telephone (334) 793-5803

Gadsden — 701 Forrest Avenue (35901)
Telephone (256) 547-0554

Huntsville — 4920 Corporate Drive, Suite H (35805)
Telephone (256) 837-2319

Jefferson/Shelby — 2020 Valleydale Road, Hoover (35244)
Telephone (205) 733-2740

Mobile — 851 East I-65 Service Road South, Suite 100 (36606)
Telephone (251) 344-4737

Montgomery — 2545 Taylor Road (36117)
Telephone (334) 242-2677

Shoals — 201 South Court Street, Suite 200, Florence (35630)
Telephone (256) 383-4631

Tuscaloosa — 1434 22nd Avenue (35401)
Telephone (205) 759-2571

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Capital Credit Annual Report Summary

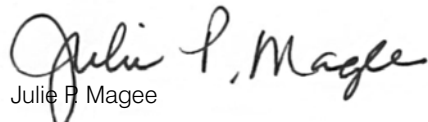
Annual Report of Qualifying Projects for Capital Credit

In accordance with Section 40-18-196, **Code of Alabama 1975**, this report shall serve as the report required to be issued annually to the Alabama Legislature and the public by the Alabama Department of Revenue, before the fifth Legislative day of each regular session, as to the qualifying projects with respect to which capital credits are claimed during the year.

Since enactment, there have been a total of 487 capital credit projects that have been placed in service with a total of \$22,284,494,030 in actual investment costs and at least 60,174 actual jobs created. Currently, the department is holding several additional notices pending receipt of requested additional information.

To date, approximately \$786,949,546 in capital credits has been claimed against the income tax liability of projects that have been placed in service.

Submitted by:



Julie P. Magee

Commissioner of Revenue

C: Lieutenant Governor Kay Ivey
 Mac McCutcheon, Speaker of the House
 Del Marsh, President Pro Tempore
 Members of the Alabama Legislature

RECAP OF CAPITAL CREDIT PROGRAM

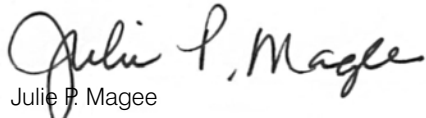
Data Based on Notices of Projects Placed in Service Received in Reporting Year					
Reporting Year	1995-2013	2014	2015	2016	Total For All Years
Notices of Projects Placed in Service in Reporting Year	444	14	18	11	487
Actual Jobs Created Based on Notices of Projects Placed in Service in Reporting Year	55,502	1,264	2,084	1,324	60,174
Actual Project Costs Based on Notices of Projects Placed in Service in Reporting Year	\$19,634,599,591	\$724,938,625	\$1,010,250,683	\$914,705,131	\$22,284,494,030
Data Based on Income Tax Credits Claimed in Reporting Year					
Reporting Year	1995-2013	2014	2015	2016	Total For All Years
Capital Credits Claimed in Reporting Year	\$620,432,911	\$50,765,078	\$63,278,021	\$52,473,536	\$786,949,546

Annual Report of Qualifying Projects for Abatements and Capital Credits as a Result of Act 2012-54 (Coal Mining)

In accordance with Section 40-18-195.1, Code of Alabama 1975, this report shall serve as the report required to be issued annually to the Alabama Legislature and the public by the Alabama Department of Revenue, by the fifth Legislative day of each regular session, as to the qualifying projects and to the amounts of abatements and capital credits as a result of the amendments provided for in Act 2012-54.

Since enactment, there have been a total of five (5) projects granted abatements with an estimated total capital investment of \$1,460,944,334. Currently, one capital credit project has been approved but has not been placed in service.

Submitted by:



Julie P. Magee

Commissioner of Revenue

C: Lieutenant Governor Kay Ivey

Mac McCutcheon, Speaker of the House

Del Marsh, President Pro Tempore

Members of the Alabama Legislature

RECAP OF ABATEMENTS AND CAPITAL CREDITS PROGRAM

Data Based on Abatement Agreements (NAICS 2121) Granted in Reporting Year						
Reporting Year	2012	2013	2014	2015	2016	Total For All Years
Projects Granted Abatements per						
Act 2012-54	4	1	0	0	0	5
Estimated Total Capital Investment	\$1,436,914,334	\$24,030,000	\$0	\$0	\$0	\$1,460,944,334
Sales and Use Tax Abatements Claimed	\$56,065	\$91,449	\$76,811	\$7,686	\$0	\$232,011
Property Tax Abatements Claimed	\$0	\$61,739	\$2,131	\$1,903,941	\$4,355	\$1,972,166
Data Based on Income Tax Credits Claimed (NAICS 2121) In Reporting Year						
Reporting Year	2012	2013	2014	2015	2016	Total For All Years
Capital Credits Claimed per Act 2012-54	\$0	\$0	\$0	\$0	\$0	\$0

Revenue Abstract

Fiscal Year: Oct. 1, 2015-Sept. 30, 2016

Title of Tax	FYTD 2015-16	FYTD 2014-15	% Change	FYTD Refunds 2015-16	FYTD Net 2015-16
Bulk Storage Withdrawal Fee	\$ 37,681,750.98	\$ 37,161,793.75	1.40	\$ 181,790.53	\$ 37,499,960.45
Business Privilege Tax	141,563,457.63	143,462,842.72	(1.32)	19,341,690.36	122,221,767.27
CMRS Wireless 911 Service Charge	19,661,797.17	18,105,030.13	8.60	150.36	19,661,646.81
Coal Severance (.135/ton)	1,269,110.39	2,029,640.12	(37.47)	0.00	1,269,110.39
Coal Severance (.20/ton)	1,854,730.65	2,952,335.29	(37.18)	0.00	1,854,730.65
Contractors' Gross Receipts	42,972,227.57	43,965,495.55	(2.26)	48,026.44	42,924,201.13
Deeds and Assignments	6,580,496.65	5,013,606.81	31.25	621,971.45	5,958,525.20
Dry Cleaning Registration Fee	275,127.23	276,017.67	(0.32)	0.00	275,127.23
Estate and Inheritance	0.00	0.00		0.00	0.00
Financial Institutions' Excise	56,761,104.16	48,093,400.64	18.02	12,585,330.83	44,175,773.33
Forest Products' Severance	5,493,578.19	5,865,818.77	(6.35)	2,136.08	5,491,442.11
Freight Line R.R. Equipment	4,028,576.95	4,321,961.12	(6.79)	0.00	4,028,576.95
Gasoline	395,840,727.04	420,986,781.34	(5.97)	6,705,997.49	389,134,729.55
Gasoline (Aviation & Jet Fuel)	1,927,176.71	2,233,716.97	(13.72)	380,037.84	1,547,138.87
Hazardous Waste Fee	802,457.38	702,878.08	14.17	0.00	802,457.38
Hospital Assessment Fee	258,944,672.21	257,442,042.71	0.58	0.00	258,944,672.21
Hydro-Electric KWH	1,211,500.69	1,696,695.14	(28.60)	0.00	1,211,500.69
IFTA License Tax	7,099,297.87	8,182,032.03	(13.23)	0.00	7,099,297.87
Income Tax—Corporate***	416,975,400.79	567,440,761.21	(26.52)	84,470,852.26	332,504,548.53
Income Tax—Individual	4,072,002,891.38	3,929,550,712.62	3.63	579,098,369.42	3,492,904,521.96
IRP Registration Fees	47,906,796.03	50,182,867.83	(4.54)	60,020.76	47,846,775.27
Lodgings	64,908,967.34	60,940,766.99	6.51	26,598.65	64,882,368.69
Medicaid Nursing Facility	112,666,008.95	103,519,516.88	8.84	139,579.47	112,526,429.48
Medicaid Pharmaceutical Services	20,118,232.12	9,115,660.24		25,192.80	20,093,039.32
Miscellaneous Tags	200,058.73	288,235.96	(30.59)	0.00	200,058.73
Miscellaneous Taxes*	384,291.73	395,408.33	(2.81)	3,001.08	381,290.65
Mobile Telecommunications	50,447,328.46	57,384,461.23	(12.09)	0.00	50,447,328.46

ALABAMA DEPARTMENT OF REVENUE

Title of Tax	FYTD 2015-16	FYTD 2014-15	% Change	FYTD Refunds 2015-16	FYTD Net 2015-16
Motor Fuels (Diesel)	\$ 137,024,966.59	\$ 142,718,001.85	(3.99)	\$ 8,042,929.68	\$ 128,982,036.91
Motor Registration Reinstatement Fees	3,471,852.73	2,198,301.12	57.93	1,224.00	3,470,628.73
Motor Vehicle Title Fees	23,041,170.80	22,651,359.79	1.72	388.00	23,040,782.80
Motor Vehicle Salvage Inspection Fees	1,250,662.00	974,283.00	28.37	0.00	1,250,662.00
Oil & Gas Privilege	28,768,244.64	52,426,080.67	(45.13)	69,946.39	28,698,298.25
Oil & Gas Production	9,332,861.16	17,818,046.52	(47.62)	24,278.66	9,308,582.50
Oil Lubricating	1,595,014.14	1,788,329.50	(10.81)	10,826.83	1,584,187.31
Oil Wholesale License	8,033,067.38	11,537,166.12	(30.37)	5,722.36	8,027,345.02
Pari-Mutuel Pool	1,400,662.48	1,514,448.77	(7.51)	0.00	1,400,662.48
Property Tax**	389,170,982.55	376,798,194.51	3.28	0.00	389,170,982.55
Rental or Leasing	77,030,728.60	78,495,613.22	(1.87)	396,257.63	76,634,470.97
Sales	2,235,671,769.15	2,152,518,608.86	3.86	2,970,954.78	2,232,700,814.37
Scrap Tire Environmental Fee	4,094,403.55	3,941,135.29	3.89	142.32	4,094,261.23
Solid Waste Disposal Fee	6,351,829.72	6,239,747.87	1.80	0.00	6,351,829.72
Store Licenses	580,833.18	627,680.47	(7.46)	0.00	580,833.18
Tobacco Cigarette Tax	180,971,858.55	116,567,544.54	55.25	671,818.04	180,300,040.51
Tobacco OTP Tax	9,214,101.90	8,792,982.56	4.79	33,797.94	9,180,303.96
T.V.A. Electric	95,014,160.76	103,016,171.24	(7.77)	0.00	95,014,160.76
Use	365,977,758.47	323,166,593.94	13.25	2,456,321.04	363,521,437.43
Utility Gross Receipts	392,320,388.69	417,559,462.64	(6.04)	782,672.08	391,537,716.61
Utility License (2.2%)	157,415,543.17	155,884,282.98	0.98	0.00	157,415,543.17
Total	\$9,897,310,625.21	\$9,778,544,515.59	1.21	\$719,158,025.57	\$9,178,152,599.64

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

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

***Due to a one time payment of 64.4 million FY15 numbers will be higher

For comparison purposes, due to timing of closing FY16, the Abstract will have two deposit days less than FY15

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2016

\$263,417,835

Delinquent Taxes Collected

	2012-13	2013-14	2014-15	2015-16
Assessment Collections	\$48,276,483	\$46,311,587	\$52,217,691	\$53,675,612
Field Collections				
Auburn/Opelika	\$ 1,697,806	\$ 1,816,491	\$ 1,749,589	\$ 2,208,417
Dothan	1,561,855	2,107,371	2,936,796	3,617,806
Gadsden	2,555,410	2,649,639	4,558,624	5,132,937
Huntsville	4,586,867	8,476,891	5,845,778	4,655,643
Jefferson/Shelby	5,701,921	6,244,718	8,810,472	9,818,084
Mobile	4,562,003	4,268,671	4,432,066	5,085,135
Montgomery	4,493,845	4,400,399	3,763,067	4,624,275
Tuscaloosa	2,654,564	1,836,737	2,061,477	1,832,706
Subtotal for field	27,814,271	31,800,917	34,157,869	36,975,002
TOTAL	\$76,090,754	\$78,112,504	\$86,375,560	\$90,650,614

Net Taxable Assessed Valuation by County

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

Oct. 1 lien date

County	2011	2012	2013	2014
Autauga	\$ 624,358,330	\$ 646,595,550	\$ 642,216,530	\$ 665,688,500
Baldwin	3,533,180,340	3,567,420,220	3,706,879,800	3,921,361,820
Barbour	214,423,260	220,618,240	220,854,000	228,810,294
Bibb	155,424,480	157,100,500	156,517,140	163,018,660
Blount	394,740,080	404,449,220	394,783,220	395,019,000
Bullock	87,979,810	87,654,180	95,889,920	91,401,860
Butler	185,331,620	189,930,460	187,606,880	203,754,720
Calhoun	999,863,020	1,008,219,160	1,002,225,080	1,021,615,740
Chambers	276,081,690	275,944,790	282,774,580	295,431,290
Cherokee	264,325,540	264,101,000	266,911,760	274,279,480
Chilton	369,640,260	366,380,360	390,934,480	399,291,100
Choctaw	239,989,780	247,459,500	243,940,600	255,292,660
Clarke	316,929,440	323,515,580	289,914,960	295,717,144
Clay	99,576,460	101,153,980	100,768,320	105,041,240
Cleburne	117,524,348	120,802,936	122,716,804	128,483,322
Coffee	414,982,260	420,423,520	418,987,040	426,208,580
Colbert	500,231,140	516,234,850	560,817,080	586,210,205
Conecuh	130,559,200	134,251,330	133,463,020	139,307,300
Coosa	147,555,300	149,182,560	148,484,696	152,449,436
Covington	379,485,810	360,773,390	383,489,030	373,717,400
Crenshaw	104,350,860	105,640,680	109,323,200	118,183,880
Cullman	791,136,380	809,646,320	816,372,120	854,515,140
Dale	339,217,260	338,263,680	346,641,000	359,852,180
Dallas	331,212,720	326,684,980	323,371,120	335,732,760
Dekalb	464,901,940	469,579,660	468,527,400	480,116,220

County	2011	2012	2013	2014
Elmore	\$ 941,262,940	\$ 978,298,000	\$ 977,950,280	\$ 992,488,700
Escambia	379,397,320	381,381,080	374,371,160	390,261,700
Etowah	810,121,480	816,699,000	812,927,346	847,650,280
Fayette	124,812,160	126,882,683	125,150,150	126,025,358
Franklin	225,479,180	227,773,018	227,888,740	245,954,660
Geneva	157,854,181	162,094,429	169,260,128	173,772,714
Greene	130,279,040	135,069,076	139,897,780	147,922,960
Hale	136,541,010	159,209,120	139,280,850	149,464,710
Henry	154,849,000	154,763,486	155,720,796	159,428,386
Houston	1,353,232,920	1,381,706,880	1,377,642,340	1,406,502,300
Jackson	393,810,320	403,114,640	397,624,820	426,782,900
Jefferson	8,146,614,897	8,292,753,220	8,460,749,360	8,873,663,660
Lamar	114,565,140	112,744,780	109,970,620	111,678,640
Lauderdale	731,693,800	767,114,720	775,929,060	794,454,360
Lawrence	264,515,600	276,726,060	273,941,920	241,650,890
Lee	1,506,212,180	1,547,216,000	1,562,587,880	1,634,854,540
Limestone	708,900,300	741,814,380	768,000,280	788,224,660
Lowndes	109,486,360	112,997,660	113,455,660	118,580,460
Macon	120,890,900	122,280,540	138,615,260	124,682,600
Madison	3,706,791,440	3,812,900,420	3,821,343,280	3,969,703,240
Marengo	234,397,680	229,360,570	237,599,710	245,530,840
Marion	224,679,858	234,305,749	235,010,725	244,387,822
Marshall	834,498,860	825,308,720	833,667,200	846,649,100
Mobile	4,434,075,826	4,396,436,960	4,436,071,200	4,571,711,138
Monroe	326,676,020	322,391,660	322,611,400	324,357,780

ALABAMA DEPARTMENT OF REVENUE

County	2011	2012	2013	2014
Montgomery	\$ 2,540,572,060	\$ 2,466,929,132	\$ 2,480,839,762	\$ 2,691,659,047
Morgan	1,279,118,380	1,362,743,300	1,358,274,520	1,356,618,280
Perry	83,313,040	85,267,760	86,014,040	89,483,100
Pickens	142,979,846	143,622,161	148,986,500	160,421,228
Pike	277,230,970	295,625,960	297,472,960	301,401,560
Randolph	286,770,780	286,779,320	292,069,140	288,533,860
Russell	459,271,580	476,846,980	489,572,480	504,489,240
Shelby	752,210,540	2,849,448,350	2,860,898,600	3,010,657,600
St Clair	2,757,093,961	773,571,620	781,273,760	794,182,460
Sumter	138,550,432	140,813,760	135,486,482	136,068,332
Talladega	902,285,240	996,427,720	975,807,660	973,388,100
Tallapoosa	643,266,660	620,795,400	626,338,700	644,011,440
Tuscaloosa	2,216,327,420	2,270,861,860	2,411,366,476	2,469,754,228
Walker	606,280,850	611,440,230	617,248,040	642,080,630
Washington	336,842,440	314,583,040	331,497,260	402,369,812
Wilcox	132,533,240	127,754,920	130,613,660	133,441,080
Winston	299,552,560	305,057,840	294,824,240	311,065,900
TOTAL	\$51,608,839,739	\$52,461,938,850	\$53,120,262,005	\$55,136,510,226

Property Tax Collections

Oct. 1, 2014, lien date; Oct. 1, 2015, collection date

Net collections after all exemptions (Real, business personal, and motor vehicle)

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 4,293,570	\$ 5,343,186	\$ 7,197,942	\$ 3,496,521	\$ 20,331,219
Baldwin	24,603,283	41,610,485	45,629,815	20,013,088	131,856,672
Barbour	1,418,074	2,088,506	4,178,447	1,094,062	8,779,090
Bibb	1,019,920	1,571,036	1,655,049	241,896	4,487,901
Blount	2,482,178	6,476,388	3,823,064	1,329,791	14,111,420
Bullock	575,809	1,683,304	1,723,812	294,151	4,277,075
Butler	1,359,507	2,360,310	2,816,241	1,365,120	7,901,178
Calhoun	6,460,026	13,779,014	18,834,496	9,238,395	48,311,931
Chambers	2,006,715	7,229,759	4,454,516	530,433	14,221,423
Cherokee	1,738,001	4,184,000	5,947,265	465,676	12,334,942
Chilton	2,521,987	8,736,690	3,936,751	1,227,627	16,423,055
Choctaw	1,631,274	2,627,037	3,669,422	118,719	8,046,453
Clarke	1,961,838	3,232,237	5,274,583	671,953	11,140,610
Clay	665,017	1,195,088	1,526,615	306,892	3,693,611
Cleburne	828,736	1,815,317	2,371,021	531,059	5,546,134
Coffee	2,658,146	4,601,649	7,337,698	3,289,282	17,886,776
Colbert	3,831,537	5,508,540	11,134,649	3,481,659	23,956,385
Conecuh	917,663	2,530,042	1,536,069	409,774	5,393,549
Coosa	987,192	1,160,155	1,950,212	62,396	4,159,955
Covington	2,339,062	3,807,986	3,436,165	2,509,473	12,092,686
Crenshaw	827,892	2,590,262	1,516,398	258,985	5,193,537
Cullman	5,543,417	8,875,235	8,211,704	5,134,359	27,764,715
Dale	2,252,281	5,119,051	3,707,974	3,131,779	14,211,086
Dallas	2,128,321	4,329,956	4,091,147	4,564,062	15,113,486
Dekalb	3,088,312	6,216,806	7,543,366	2,725,968	19,574,452

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Elmore	\$ 6,389,990	\$ 8,909,284	\$ 10,814,067	\$ 1,786,467	\$ 27,899,808
Escambia	2,468,001	5,220,173	6,217,619	2,223,888	16,129,681
Etowah	5,438,366	11,324,800	13,791,150	6,784,866	37,339,182
Fayette	795,145	1,504,837	1,170,692	461,134	3,931,808
Franklin	1,556,315	4,182,280	2,713,163	2,323,979	10,775,737
Geneva	1,087,001	2,595,979	2,081,260	742,912	6,507,152
Greene	960,503	2,648,914	2,470,027	352,005	6,431,450
Hale	976,589	2,543,488	1,622,423	257,300	5,399,800
Henry	991,134	2,270,447	2,013,325	510,292	5,785,199
Houston	8,834,850	18,579,535	14,684,029	4,664,051	46,762,465
Jackson	2,788,447	3,602,977	4,348,052	4,397,267	15,136,744
Jefferson	57,823,789	133,576,291	244,420,933	223,425,110	659,246,123
Lamar	744,153	1,686,946	1,299,859	249,405	3,980,363
Lauderdale	4,955,087	9,503,755	14,797,910	5,978,673	35,235,426
Lawrence	1,667,029	3,666,001	2,883,624	346,436	8,563,089
Lee	10,592,602	23,766,453	21,450,591	32,227,282	88,036,929
Limestone	5,335,049	11,562,966	12,239,707	4,955,514	34,093,237
Lowndes	775,846	2,914,206	1,937,019	316,567	5,943,639
Macon	802,086	1,602,081	4,491,161	468,192	7,363,521
Madison	25,331,630	46,153,006	111,068,734	43,524,533	226,077,903
Marengo	1,588,661	3,308,837	2,500,892	2,362,543	9,760,933
Marion	1,553,813	1,879,026	2,412,341	1,315,177	7,160,357
Marshall	5,359,787	12,339,742	11,963,473	7,714,447	37,377,449
Mobile	31,077,906	98,029,891	133,386,801	20,110,458	282,605,055
Monroe	2,114,190	4,799,303	3,442,428	766,689	11,122,610

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Montgomery	\$17,792,473	\$ 22,365,698	\$ 30,549,612	\$ 33,364,685	\$ 104,072,467
Morgan	9,465,107	17,993,960	22,594,952	15,432,910	65,486,930
Perry	582,629	2,061,939	1,228,967	192,828	4,066,364
Pickens	1,043,999	2,672,285	2,029,425	1,040,646	6,786,355
Pike	1,950,843	3,951,985	3,364,969	1,450,581	10,718,378
Randolph	1,813,384	3,879,850	3,585,499	585,630	9,864,364
Russell	3,203,710	6,175,984	12,119,656	3,173,655	24,673,006
Shelby	19,456,538	23,937,930	93,412,265	34,975,916	171,782,648
St Clair	5,105,579	9,618,841	11,479,327	3,036,795	29,240,542
Sumter	882,150	2,397,278	1,993,619	515,598	5,788,646
Talladega	6,610,689	9,682,303	16,940,959	5,575,026	38,808,976
Tallapoosa	4,139,391	5,879,028	9,883,411	1,527,181	21,429,011
Tuscaloosa	16,886,864	27,037,054	45,101,450	19,511,734	108,537,101
Walker	4,158,448	6,038,391	6,578,913	3,827,866	20,603,618
Washington	2,619,718	4,641,253	5,141,056	94,574	12,496,601
Wilcox	927,424	2,855,267	1,517,828	143,113	5,443,632
Winston	1,948,706	2,724,923	3,513,308	687,435	8,874,372
TOTAL*	\$358,735,381	\$720,757,225	\$1,064,760,920	\$559,894,482	\$2,704,148,009

Details may not add up to totals due to rounding.

Industrial Exemption Assessed Value

Oct. 1, 2014, lien date

County	State	County	School	Municipal
Autauga	\$ 0	\$ 0	\$ 0	\$ 0
Baldwin	12,614,720	12,614,720	0	11,374,000
Barbour	0	0	0	0
Bibb	275,900	275,900	0	0
Blount	0	0	0	0
Bullock	0	0	0	0
Butler	0	0	0	0
Calhoun	1,696,380	1,696,380	1,696,380	1,696,380
Chambers	2,581,600	2,581,600	2,581,600	0
Cherokee	0	0	0	0
Chilton	0	0	0	0
Choctaw	0	0	0	0
Clarke	0	0	0	0
Clay	0	0	0	0
Cleburne	0	0	0	0
Coffee	0	0	0	0
Colbert	0	0	0	0
Conecuh	0	0	0	0
Coosa	0	0	0	0
Covington	0	0	0	0
Crenshaw	0	0	0	0
Cullman	0	0	0	0
Dale	0	0	0	0
Dallas	0	0	0	0
Dekalb	0	0	0	0
Elmore	0	0	0	0
Escambia	0	0	0	0

County	State	County	School	Municipal
Etowah	\$ 0	\$ 0	\$ 0	\$ 0
Fayette	0	0	0	0
Franklin	0	0	0	0
Geneva	0	0	0	0
Greene	0	0	0	0
Hale	0	0	0	0
Henry	0	0	0	0
Houston	0	0	0	0
Jackson	0	0	0	0
Jefferson	0	0	0	0
Lamar	0	0	0	0
Lauderdale	0	0	0	0
Lawrence	0	0	0	0
Lee	2,087,540	2,087,540	0	2,087,540
Limestone	0	0	0	0
Lowndes	0	0	0	0
Macon	0	0	0	0
Madison	12,971,800	228,660	228,660	139,340
Marengo	2,065,540	2,065,540	0	116,240
Marion	0	0	0	0
Marshall	0	0	0	0
Mobile	0	0	0	0
Monroe	0	0	0	0
Montgomery	9,687,380	9,687,380	9,687,380	7,156,920
Morgan	0	0	0	0
Perry	0	0	0	0
Pickens	0	0	0	0

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 3,147,540	\$ 3,147,540	\$ 3,147,540	\$ 3,030,560
Randolph	0	0	0	0
Russell	0	0	0	0
Shelby	0	0	0	0
St Clair	0	0	0	0
Sumter	0	0	0	0
Talladega	0	0	0	0
Tallapoosa	0	0	0	0
Tuscaloosa	0	0	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
TOTALS	\$47,128,400	\$34,385,260	\$17,341,560	\$25,600,980

Abatements Assessed Value (Ad Valorem)

Oct. 1, 2014, lien date

County	State	County	School	Municipal	County	State	County	School	Municipal
Autauga	\$ 2,332,580	\$ 2,332,580	\$ 0	\$ 2,282,860	Etowah	\$ 51,907,880	\$ 51,907,880	\$ 0	\$ 51,632,560
Baldwin	2,659,160	2,659,160	0	2,262,820	Fayette	112,400	112,400	0	112,400
Barbour	574,660	574,660	0	334,660	Franklin	3,871,440	3,871,440	0	3,765,940
Bibb	1,992,180	1,992,180	0	0	Geneva	2,092,040	2,092,040	0	2,092,040
Blount	364,220	364,220	0	258,980	Greene	6,606,700	6,606,700	0	1,145,820
Bullock	124,880	124,880	0	0	Hale	3,180,440	318,440	0	0
Butler	29,752,240	29,752,240	0	24,132,140	Henry	298,560	298,560	0	298,560
Calhoun	33,750,280	33,750,280	0	33,057,560	Houston	10,082,540	10,082,540	0	9,856,700
Chambers	42,565,520	42,565,520	0	333,600	Jackson	17,903,320	17,903,320	0	12,460,760
Cherokee	8,850,240	8,850,240	0	8,850,240	Jefferson	156,386,460	156,386,460	0	100,965,240
Chilton	9,568,800	9,568,800	0	9,568,800	Lamar	7,824,860	7,824,860	0	7,824,860
Choctaw	11,159,800	11,159,800	0	0	Lauderdale	7,256,520	7,256,520	0	7,144,360
Clarke	38,921,380	38,921,380	0	13,937,840	Lawrence	9,158,420	9,158,420	0	0
Clay	1,664,780	1,664,780	0	1,664,780	Lee	135,236,620	135,236,620	0	133,248,540
Cleburne	0	0	0	0	Limestone	86,199,540	86,199,540	0	15,717,980
Coffee	17,310,500	17,310,500	0	12,255,560	Lowndes	5,010,660	1,922,800	0	107,240
Colbert	65,299,780	65,299,780	0	29,728,900	Macon	7,285,280	7,285,280	0	7,285,280
Conecuh	7,796,100	7,796,100	0	787,500	Madison	197,110,900	197,110,900	0	182,686,900
Coosa	1,257,100	1,257,100	0	0	Marengo	13,792,400	13,792,400	0	1,602,980
Covington	3,626,220	3,626,220	0	3,280,740	Marion	6,012,858	6,012,858	0	5,758,807
Crenshaw	29,705,260	29,705,620	0	26,553,740	Marshall	26,456,160	26,456,160	0	23,233,680
Cullman	68,533,400	68,533,400	0	39,279,460	Mobile	534,334,660	534,334,660	0	88,213,680
Dale	4,714,660	4,714,660	0	3,693,720	Monroe	5,557,400	5,557,400	0	27,840
Dallas	6,565,800	6,565,800	0	310,640	Montgomery	171,883,020	171,883,020	0	164,098,800
Dekalb	30,898,740	30,898,740	0	29,995,640	Morgan	323,979,880	323,979,880	0	148,543,600
Elmore	5,747,840	5,747,840	0	5,281,680	Perry	0	0	0	0
Escambia	8,730,240	8,730,240	0	3,396,120	Pickens	14,587,480	14,587,480	0	1,007,720

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 7,445,540	\$ 7,445,540	\$ 0	\$ 6,413,500
Randolph	2,472,040	2,472,040	0	2,467,340
Russell	9,439,880	9,439,880	0	9,542,660
Shelby	34,331,380	34,331,380	0	27,648,260
St Clair	50,719,620	50,719,620	0	40,633,340
Sumter	1,532,620	1,532,620	0	942,960
Talladega	175,021,880	175,021,880	0	9,688,480
Tallapoosa	31,757,800	31,757,800	0	31,757,800
Tuscaloosa	331,707,800	331,707,800	0	18,932,100
Walker	8,463,460	8,463,460	0	5,074,174
Washington	31,619,020	31,619,020	0	0
Wilcox	21,315,920	21,315,920	0	0
Winston	767,980	767,980	0	717,640
TOTALS	\$2,945,189,738	\$2,939,240,238	\$ 0	\$1,373,898,521

Office of the Ex-Officio Land Commissioner

Land Sales

Fiscal Year	No. of Sales	Assessed Valuation	No. of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
2011	15,397	\$159,874,986	6,048	\$ 5,818,914.23	315	\$ 638,500.89	1,240	\$ 2,167,643.73
2012	13,422	\$110,033,954	12,229	\$ 6,965,307.41	449	\$ 760,477.24	1,101	\$ 1,793,589.07
2013	11,333	\$107,038,987	8,318	\$ 4,174,903.32	456	\$ 1,371,457.83	1,175	\$ 1,453,025.75
2014	10,786	\$ 82,589,460	9,072	\$ 7,624,660.86	627	\$ 1,599,097.95	1,371	\$ 2,240,104.16
2015	8,745	\$ 59,530,880	5,784	\$ 4,380,450.78	728	\$ 2,096,615.08	1,459	\$ 2,496,633.13
2016	9,047	\$ 66,890,490	6,787	\$ 6,886,626.76	1,172	\$ 3,905,711.95	1,413	\$ 2,139,171.10
TOTAL	85,537	\$761,320,866	56,930	\$40,170,574.61	4,026	\$10,731,435.88	8,470	\$13,646,634.11

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

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

Land Sales Total Proceeds

2013	\$2,824,483.58
2014	\$3,839,202.11
2015	\$4,593,248.21
2016	\$6,044,883.05

Income Tax Collections and Refunds

Income Tax Collections

	2012-13	2013-14	2014-15	2015-16
Individual Paid on Estimates	\$ 281,544,657.44	\$ 254,379,015.26	\$ 276,563,458.10	\$ 286,870,897.93
Withholding	2,894,295,481.64	2,964,079,131.49	3,084,124,100.86	3,182,290,680.11
S-Corp Shareholder Total	146,452,887.76	152,087,202.46	129,377,853.43	157,336,378.67
Collected as Additional Tax Due	431,094,539.33	381,469,709.13	439,485,300.23	445,504,934.67
Total Individual Gross	\$3,753,387,566.17	\$3,752,015,058.34	\$3,929,550,712.62	\$4,072,002,891.38
Total Corporate Gross	\$ 450,521,057.17	\$ 469,220,261.16	\$ 567,440,761.21	\$ 416,975,400.79
Total Income Tax Collections	\$4,203,908,623.34	\$4,221,235,319.50	\$4,496,991,473.83	\$4,488,978,292.17

Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
2012-13	1,179,219	\$550,867,831	\$101,222,489	\$652,090,320
2013-14	1,107,755	\$545,431,933	\$ 91,407,983	\$636,839,916
2014-15	1,181,436	\$592,963,468	\$ 75,868,623	\$668,832,091
2015-16	1,111,469	\$579,098,369	\$ 84,470,852	\$663,569,221

*FY 13, FY 14, FY 15, and FY 2016 refund totals are detailed as follows:

	FY 2013	FY 2014	FY 2015	FY 2016
Individual Refunds	1,175,188	1,104,719	1,177,756	1,107,928
Corporate Refunds	4,031	3,036	3,680	3,541
TOTAL REFUNDS*	1,179,219	1,107,755	1,181,436	1,111,469

Alabama Individual Income Tax Facts

Return Data

Individual returns filed	1,860,636
Number filed electronically (E40 and 40NR)	1,584,397
Number of joint returns	731,737
Number with paid preparer signature	1,547,939
Adjusted gross income	\$85,390,714,733.18
Number of returns itemizing deductions	1,137,378
Total Alabama tax liability shown on returns	\$2,985,030,731.00
Number of returns with tax due at time of filing	576,560
Amount of tax due	\$307,712,970.00
Number of returns showing overpayments	1,125,486
Amount of overpayments	\$634,561,654.00
Number of zero balance returns	158,635

Consumer Use Tax Collections

Tax Year	No. of Returns	Collections
2000*	6,320	\$ 203,344
2001	6,540	\$ 219,276
2002	6,157	\$ 242,783
2003	6,447	\$ 271,348
2004	6,349	\$ 295,083
2005	6,132	\$ 282,142
2006	7,102	\$ 312,771
2007	7,457	\$ 348,872
2008	7,824	\$ 373,728
2009	10,032	\$ 475,504
2010	20,000	\$ 761,646
2011	21,008	\$ 862,110
2012	23,702	\$ 966,297
2013	32,621	\$1,260,703
2014	38,978	\$1,681,800
2015	38,349	\$1,859,746

*First available on 2000 tax year returns.

Voluntary Checkoffs Available on Alabama Returns

Alabama Aging Program

Provides nutrition programs and purchases supplies and equipment for senior citizens' programs. (Available tax year 1984.)

Alabama Arts Development Fund

Provides grants to tax exempt organizations or associations to encourage development of quality arts activities or cultural facilities in local areas. (Available tax year 1982.)

Alabama Nongame Wildlife Program

A program under the jurisdiction of the Game and Fish Division of the Department of Conservation which provides management of such nongame wildlife. (Available tax year 1982.)

Child Abuse Trust Fund

Finances various programs across the state aimed at the prevention of child abuse and neglect. (Available tax year 1983.)

Alabama Veterans' Program

Provides supportive assistance through nursing and related health care for Alabama ailing and aged veterans of the armed forces who have need of special nursing and related health care services. (Available tax year 1989.)

Alabama Indian Children's Scholarship Fund

Contributions made to the Alabama Indian Affairs Commission to provide educational scholarships. (Available tax year 1990.)

Penny Trust Fund

Proceeds from this permanent trust fund are used to promote public health initiatives and health-related public school programs. (Available tax year 2000.)

Foster Care Trust Fund

Provides educational, athletic, artistic, and special occasion opportunities to Alabama's foster children. (Available tax year 1992.)

Mental Health Consumers of Alabama

A nonprofit organization dedicated to the eradication of mental illness and to the improvement of the quality of life of those whose lives are affected by these diseases. Funds help provide unconditional support to persons experiencing mental pain and those struggling toward recovery. (Available tax year 1997.)

Neighbors Helping Neighbors Fund

Funds provide for a state low-income weatherization program to supplement federal funds for state income-tax filers. (Available tax year 1996.)

Breast and Cervical Cancer Research Program at UAB Comprehensive Cancer Center

Provides donations to help in the fight against breast and cervical cancer. (Available tax year 2001.)

4-H Clubs

One hundred percent of the money raised is used to support youth education and development in all 67 Alabama counties. (Available tax year 2003.)

Organ Center Donor Awareness Fund

Supports the mission of the Alabama Organ Center and provides public and professional education on organ and tissue donation for the purpose of increasing the number of registered donors. (Available tax year 2006.)

National Guard Foundation, Inc., Fund

Provides assistance to Alabama National Guard members and dependents during times of hardship because of non-funded needs. (Available tax year 2006.)

University of South Alabama Mitchell Cancer Institute Fund

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

Alternative Fuel Research Fund

Promotes, develops and raises awareness about alternative fuels. (Available tax year 2007.)

Alabama Military Support Foundation

Established to promote better relations between employers and National Guard/Reserve members. (Available tax year 2009.)

Alabama Veterinary Medical Foundation Spay/Neuter Program

Provides assistance to low income residents to spay or neuter their dogs or cats. (Available tax year 2012.)

Alabama State Historic Preservation Fund

Used by the Alabama Historical Commission to pay the costs of the maintenance, acquisitions, preservation and operations of its acquisitions. (Available tax year 2013.)

Alabama Firefighters Annuity and Benefit Fund

Provides funds used to provide retirement, disability and death benefits to firefighters who are registered with this fund. (Available tax year 2012.)

Victims of Violence Assistance

Fund provides services and aid to victims of crime. (Available tax year 2012.)

Alabama Association of Rescue Squads

Funds provide for training to member rescue squads and inspections to insure that member's equipment and buildings meet standards. (Available tax year 2012.)

Archives Services Fund

Provides funds to help pay the cost of providing services for maintaining historical records. (Available tax year 2013.)

Alabama Military Support Foundation

Established to promote better relations between employers and National Guard/Reserve members. (Available tax year 2009.)

USS Alabama Battleship Commission

Funds provide for the preservation of the USS Alabama Battleship Memorial Park for future generations and to memorialize our Veterans of all branches of the US Armed Services. (Available tax year 2016.)

Children First Trust Fund

This fund ensures that all of Alabama's children are prepared for school success and lifelong learning through voluntary, diverse, high-quality early childhood programs. (Available tax year 2016.)

Contributions

FY 2016

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund	977	\$ 14,150
Alabama Arts Development Fund	729	8,243
Alabama Nongame Wildlife Fund	932	13,249
Child Abuse Trust Fund	1,762	28,620
Alabama Veterans Program	1,635	32,791
Alabama Indian Children's Scholarship Fund	0	0
Penny Trust Fund	1	2
Foster Care Trust Fund	969	16,245
Mental Health Consumers of Alabama*	1,102	16,365
Neighbors Helping Neighbors	0	0
Breast and Cervical Cancers Research Program	1,139	15,706
4H Clubs	1	2
Organ Center Donor Awareness Fund	0	0
National Guard	0	0
USA Mitchell Cancer Institute Fund	1,262	19,363
Alternative Fuel Research Fund	0	0
Alabama Military Support Foundation	751	9,791
Alabama Veterinarty Medical Foundation		
Spay/Neuter Program	696	10,690
Alabama State Historic Preservation Fund	517	3,902
Alabama Firefighters Annuity and Benefit Fund	611	6,584
Victims of Violence Asistance	695	8,001
Alabama Association of Rescue Squads	450	3,282
Archive Services Fund	243	1,318

USS Alabama Battleship Commission	454	4,158
Children First Trust Fund	705	7,158

TOTALS: **15,631** **\$220,419**

*Alliance for Mentally Ill of Alabama and the Mental Health Consumers of Alabama.

Checkoff donations yielding less than \$7,500 annually for three consecutive tax years will be repealed. (Reference: §40-18-140, Act 2006-503.)

Political Contribution Report*

FY 2016

Political Party	Contributions	Amount
Democratic	5,657	\$6,884
Republican	5,276	\$7,405

*Taxpayers filing Alabama individual income tax returns during fiscal year 2015 designated the amounts shown as contributions to the Alabama political parties. Reference §17-16-2, *Code of Alabama 1975*, for the definition of political parties.

Estimated Fuel Tax by County

County	2012-13	2013-14	2014-15	2015-16
Autauga	\$ 6,321,270.72	\$ 6,323,376.94	\$ 6,414,233.15	\$ 6,440,576.07
Baldwin	23,776,585.61	24,140,332.84	24,682,244.41	25,026,852.87
Barbour	2,733,478.86	2,850,411.88	2,813,854.35	2,779,984.88
Bibb	3,242,408.40	3,214,911.93	3,204,697.33	3,160,613.25
Blount	7,362,800.95	7,268,496.54	7,228,713.35	7,220,649.18
Bullock	997,415.82	1,009,095.27	885,982.42	953,183.75
Butler	2,396,165.09	2,345,057.83	2,305,274.64	2,294,522.43
Calhoun	13,326,314.65	13,207,481.83	13,034,908.80	12,819,864.53
Chambers	3,981,593.59	3,962,190.79	3,941,223.97	3,911,117.77
Cherokee	3,369,371.79	3,452,535.85	3,374,582.30	3,374,582.30
Chilton	5,569,174.00	5,653,514.02	5,607,817.11	5,698,135.71
Choctaw	1,794,164.92	1,794,006.87	1,739,170.58	1,638,099.77
Clarke	2,965,348.45	2,935,891.98	2,919,226.05	2,850,411.88
Clay	1,874,324.02	1,890,776.80	1,878,949.36	1,881,099.81
Cleburne	2,116,953.22	2,130,013.56	2,137,540.11	2,130,013.56
Coffee	5,901,645.94	6,043,819.38	6,007,799.47	6,021,239.73
Colbert	7,025,487.18	6,903,458.88	6,804,000.90	6,882,492.06
Conecuh	1,479,446.34	1,470,902.85	1,433,807.71	1,399,400.63
Coosa	1,540,776.12	1,501,546.66	1,498,320.99	1,515,524.54
Covington	4,842,362.37	4,793,874.53	4,760,542.66	4,716,996.20
Crenshaw	1,744,132.74	1,736,482.53	1,735,407.31	1,738,632.97
Cullman	10,790,812.61	10,661,895.21	10,560,286.79	10,576,952.73
Dale	5,835,474.34	5,850,279.53	5,730,392.35	5,672,868.01
Dallas	3,932,099.38	3,940,148.75	3,897,677.51	3,847,142.10
DeKalb	8,152,018.32	8,168,456.83	8,154,478.95	8,279,204.63
Elmore	9,602,413.72	9,730,215.89	9,827,523.42	9,747,419.43
Escambia	4,273,716.99	4,271,854.55	4,297,659.86	4,243,898.79

County	2012-13	2013-14	2014-15	2015-16
Etowah	\$ 12,165,890.74	\$ 11,943,559.10	\$ 11,825,284.75	\$ 11,886,572.37
Fayette	2,322,461.76	2,242,374.19	2,216,031.27	2,223,557.82
Franklin	3,649,659.63	3,635,861.10	3,608,980.57	3,607,905.34
Geneva	3,298,896.35	3,333,186.28	3,261,146.45	3,250,394.24
Greene	891,971.65	915,551.01	887,057.64	882,756.75
Hale	1,903,374.96	1,910,668.39	1,926,796.71	1,939,161.76
Henry	2,373,031.93	2,381,615.36	2,306,887.47	2,350,433.94
Houston	11,915,729.81	11,828,510.41	11,894,636.53	11,761,846.69
Jackson	6,626,843.64	6,420,146.87	6,493,799.53	6,434,662.36
Jefferson	61,780,603.19	62,555,842.34	62,484,877.73	62,596,700.75
Lamar	1,823,753.85	1,766,588.73	1,712,827.66	1,689,172.79
Lauderdale	10,813,407.79	10,705,441.68	10,543,620.86	10,567,813.34
Lawrence	4,549,163.00	4,565,389.98	4,520,230.69	4,477,759.44
Lee	14,647,594.72	14,978,909.06	15,234,811.75	15,452,544.08
Limestone	10,352,896.50	10,500,612.01	10,654,368.67	10,800,061.16
Lowndes	1,390,679.56	1,413,916.12	1,408,540.01	1,383,809.92
Macon	1,930,273.99	1,955,827.69	1,989,697.17	1,928,409.55
Madison	39,380,171.66	39,590,188.86	40,112,208.84	40,379,938.97
Marengo	2,431,671.80	2,448,279.08	2,356,885.27	2,361,186.15
Marion	3,521,082.29	3,455,761.52	3,375,119.92	3,372,431.86
Marshall	10,991,479.33	10,888,766.93	10,903,820.03	11,047,362.08
Mobile	43,458,063.76	41,823,961.28	41,637,947.98	41,635,797.54
Monroe	2,720,567.32	2,683,752.57	2,631,604.33	2,593,971.58
Montgomery	22,269,164.29	22,738,244.16	22,834,476.47	22,786,629.12
Morgan	14,847,185.49	14,684,836.01	14,885,364.80	14,807,411.25
Perry	830,103.89	842,435.95	804,265.59	794,588.60
Pickens	2,192,808.47	2,138,615.33	2,186,462.68	2,061,737.00

ALABAMA DEPARTMENT OF REVENUE

County	2012-13	2013-14	2014-15	2015-16
Pike	\$ 3,343,010.75	\$ 3,358,991.59	\$ 3,293,403.09	\$ 3,270,285.83
Randolph	2,993,861.41	2,975,137.56	2,964,922.96	2,985,889.78
Russell	5,958,133.90	6,050,808.32	6,049,733.10	5,880,385.73
St. Clair	10,697,741.99	10,730,171.77	10,754,364.25	10,749,525.76
Shelby	23,494,145.86	23,509,715.50	23,633,365.96	23,640,354.90
Sumter	1,385,837.74	1,402,626.29	1,294,028.93	1,284,351.94
Talladega	9,176,871.15	9,170,025.55	9,237,764.50	9,481,302.14
Tallapoosa	4,672,360.53	4,718,071.42	4,766,456.38	4,706,243.99
Tuscaloosa	19,502,868.62	19,508,816.74	19,672,788.00	19,709,345.53
Walker	8,068,631.35	7,962,014.33	7,830,837.32	7,686,220.04
Washington	2,208,409.90	2,178,398.52	2,142,916.21	2,071,951.60
Wilcox	1,128,145.08	1,146,723.60	1,133,820.95	1,124,681.56
Winston	3,325,257.39	3,299,316.81	3,261,146.45	3,123,518.11
TOTAL*	\$537,981,563.16	\$537,610,690.55	\$537,609,615.33	\$537,610,152.94

*Details do not necessarily add up due to rounding.

Estimated Fuel Gallonage Sold by County

County	Gasoline 2014-15	Gasoline 2015-16	Motor Fuels 2014-15	Motor Fuels 2015-16	County	Gasoline 2014-15	Gasoline 2015-16	Motor Fuels 2014-15	Motor Fuels 2015-16
Autauga	30,309,125	30,433,603	8,235,648	8,269,471	Escambia	20,307,698	20,053,662	5,518,043	5,449,015
Baldwin	116,630,815	118,259,191	31,691,126	32,133,591	Etowah	55,877,925	56,167,527	15,183,246	15,261,937
Barbour	13,296,284	13,136,241	3,612,889	3,569,402	Fayette	10,471,395	10,506,960	2,845,306	2,854,969
Bibb	15,143,131	14,934,821	4,114,718	4,058,115	Franklin	17,053,487	17,048,407	4,633,803	4,632,422
Blount	34,157,782	34,119,677	9,281,412	9,271,057	Geneva	15,409,870	15,359,062	4,187,196	4,173,391
Bullock	4,186,526	4,504,072	1,137,570	1,223,854	Greene	4,191,606	4,171,284	1,138,951	1,133,428
Butler	10,893,096	10,842,289	2,959,891	2,946,085	Hale	9,104,677	9,163,106	2,473,939	2,489,815
Calhoun	61,593,752	60,577,605	16,736,360	16,460,251	Henry	10,900,717	11,106,487	2,961,962	3,017,874
Chambers	18,623,435	18,481,174	5,060,392	5,021,736	Houston	56,205,632	55,578,162	15,272,291	15,101,794
Cherokee	15,945,887	15,945,887	4,332,844	4,332,844	Jackson	30,685,100	30,405,659	8,337,808	8,261,878
Chilton	26,498,574	26,925,356	7,200,238	7,316,204	Jefferson	295,259,301	295,787,697	80,228,366	80,371,943
Choctaw	8,218,089	7,740,500	2,233,033	2,103,262	Lamar	8,093,611	7,981,835	2,199,210	2,168,838
Clarke	13,794,196	13,469,029	3,748,183	3,659,828	Lauderdale	49,821,689	49,936,005	13,537,635	13,568,697
Clay	8,878,585	8,888,746	2,412,504	2,415,265	Lawrence	21,359,410	21,158,721	5,803,816	5,749,284
Cleburne	10,100,501	10,064,936	2,744,526	2,734,862	Lee	71,988,936	73,017,785	19,560,958	19,840,518
Coffee	28,388,608	28,452,117	7,713,801	7,731,058	Limestone	50,345,004	51,033,444	13,679,831	13,866,895
Colbert	32,150,892	32,521,786	8,736,096	8,836,876	Lowndes	6,655,763	6,538,906	1,808,515	1,776,763
Conecuh	6,775,160	6,612,577	1,840,958	1,796,781	Macon	9,401,900	9,112,298	2,554,701	2,476,009
Coosa	7,080,004	7,161,296	1,923,791	1,945,880	Madison	189,541,905	190,807,008	51,502,653	51,846,409
Covington	22,494,955	22,289,185	6,112,368	6,056,456	Marengo	11,136,971	11,157,294	3,026,157	3,031,679
Crenshaw	8,200,306	8,215,549	2,228,201	2,232,343	Marion	15,948,428	15,935,726	4,333,534	4,330,083
Cullman	49,900,440	49,979,191	13,559,034	13,580,432	Marshall	51,523,735	52,202,013	14,000,118	14,184,421
Dale	27,077,778	26,805,959	7,357,620	7,283,761	Mobile	196,751,468	196,741,306	53,461,648	53,458,887
Dallas	18,417,665	18,178,870	5,004,480	4,939,594	Monroe	12,435,099	12,257,273	3,378,887	3,330,567
DeKalb	38,532,295	39,121,660	10,470,062	10,630,205	Montgomery	107,899,572	107,673,479	29,318,658	29,257,223
Elmore	46,437,919	46,059,404	12,618,191	12,515,341	Morgan	70,337,697	69,969,344	19,112,280	19,012,191

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2014-15	Gasoline 2015-16	Motor Fuels 2014-15	Motor Fuels 2015-16
Perry	3,800,390	3,754,663	1,032,648	1,020,224
Pickens	10,331,675	9,742,310	2,807,341	2,647,197
Pike	15,562,292	15,453,056	4,228,613	4,198,931
Randolph	14,010,127	14,109,201	3,806,856	3,833,777
Russell	28,586,756	27,786,540	7,767,643	7,550,207
St. Clair	50,817,513	50,794,649	13,808,222	13,802,010
Shelby	111,674,558	111,707,583	30,344,404	30,353,377
Sumter	6,114,665	6,068,938	1,661,487	1,649,062
Talladega	43,651,136	44,801,922	11,860,962	12,173,656
Tallapoosa	22,522,899	22,238,378	6,119,961	6,042,650
Tuscaloosa	92,959,670	93,132,415	25,259,162	25,306,100
Walker	37,002,994	36,319,635	10,054,517	9,868,834
Washington	10,125,905	9,790,577	2,751,428	2,660,312
Wilcox	5,357,635	5,314,449	1,455,786	1,444,051
Winston	15,409,870	14,759,536	4,187,196	4,010,486
*TOTAL	2,540,362,482	2,540,365,023	690,271,675	690,272,365

*Individual county figures are based on estimates and may not add up to totals due to rounding.

Motor Vehicle Fees

	2012-13	2013-14	2014-15	2015-16
International Registration Plan (IRP) Fees ¹	\$ 33,031,453	\$ 31,096,652	\$ 30,768,527	\$ 33,093,219
Motor Vehicle Title Fees	22,548,574	22,503,023	22,651,360	23,041,171
Salvage (Rebuilt) Vehicle Inspection Fees ²	858,452	848,178	974,283	1,250,662
MLI Reinstatement Fee ³	893,243	1,129,269	2,198,301	3,470,629
Miscellaneous Tags ⁴	275,023	277,009	288,236	200,059
Registration Fees Collected through County Agents ⁵	187,559,829	187,736,506	198,106,000	198,591,606
International Fuel Tax Agreement Collections	9,646,251	8,196,260	8,663,865	8,151,424
International Fuel Tax Agreement Decal Fees ⁶	647,530	665,317	705,755	719,576
IRP/IFTA Trip Permits ⁷	523,120	603,800	606,800	550,400
Dealer License Fees ⁸	144,585	119,825	124,080	134,475
Scrap Vehicle Fees ⁹	80,135	57,160	52,795	49,240
TOTAL	\$256,208,195	\$253,232,999	\$265,140,002	\$269,252,461

¹ Net collections after distribution to IRP member jurisdictions. Includes 21 percent distribution to cities/counties under Section 40-12-270, *Code of Alabama 1975*.

² Collected by the Investigations Division.

³ 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.

⁴ Includes records requests, government and dealer temporary tag fees for state general fund.

⁵ Includes 21 percent distribution totals required by Section 40-12-270(a)(2)b, *Code of Alabama 1975*, and IRP fees.

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 fees as provided by Section 32-8-87, *Code of Alabama 1975*.

Tobacco Products and Utility Gross Receipts Tax

Tobacco Products

2012-13	\$127,842,326.56
2013-14	\$126,571,203.97
2014-15	\$125,360,527.10
2015-16	\$189,480,344.47

Utility Gross Receipts

2012-13	\$401,429,072.66
2013-14	\$411,677,698.60
2014-15	\$417,582,927.56
2015-16	\$379,705,499.96

State Sales Tax Collections

County	2012-13	2013-14	2014-15	2015-16
Autauga	\$ 5,664,885.08	\$ 6,092,191.14	\$ 6,549,807.70	\$ 6,562,871.52
Baldwin	52,747,427.15	57,945,513.35	62,224,139.41	65,741,712.00
Barbour	2,502,063.26	2,854,422.68	2,949,149.13	2,810,766.11
Bibb	1,676,882.16	1,873,342.69	1,902,143.70	1,800,568.19
Blount	12,426,082.87	13,236,917.29	13,554,499.49	13,364,828.13
Bullock	669,031.14	729,188.12	741,537.12	754,535.93
Butler	2,171,040.21	2,364,272.88	2,685,624.63	2,456,260.27
Calhoun	29,119,780.25	31,187,543.29	31,019,705.95	30,504,333.09
Chambers	5,496,231.41	6,439,997.29	5,899,676.95	4,258,277.41
Cherokee	2,577,183.48	2,871,512.57	2,894,019.11	2,592,109.06
Chilton	7,519,761.06	8,215,437.62	8,648,655.83	8,202,604.61
Choctaw	1,777,425.86	2,250,320.20	2,307,535.07	2,109,160.04
Clarke	6,685,632.33	7,069,238.46	7,638,851.71	7,436,721.48
Clay	1,325,574.92	1,578,099.90	1,645,343.86	1,508,279.41
Cleburne	2,900,029.59	3,126,114.75	3,146,138.01	3,273,749.83
Coffee	8,711,429.59	9,213,858.08	10,287,278.85	11,376,632.53
Colbert	17,704,931.26	18,515,588.92	19,496,129.58	19,694,231.97
Conecuh	1,557,094.14	1,563,922.51	1,776,851.69	1,717,644.74
Coosa	671,929.60	722,159.77	696,882.72	693,415.24
Covington	7,889,782.16	8,376,776.04	8,946,710.15	9,187,579.90
Crenshaw	1,749,024.99	1,954,046.07	2,111,968.73	1,957,578.42
Cullman	63,125,547.38	59,473,639.32	62,705,956.99	65,382,489.69
Dale	6,464,532.06	7,103,424.98	7,302,651.83	6,509,810.13
Dallas	4,497,671.24	4,927,639.27	5,017,888.44	4,660,838.51
DeKalb	10,655,711.48	11,515,209.99	12,471,616.43	12,542,880.49
Elmore	10,894,388.02	11,727,479.08	12,098,544.41	11,996,407.31
Escambia	6,997,209.38	9,428,516.31	10,663,712.50	10,948,234.18

County	2012-13	2013-14	2014-15	2015-16
Etowah	\$ 15,386,990.71	\$ 16,415,663.53	\$ 17,470,216.33	\$ 18,010,019.95
Fayette	2,290,662.34	2,411,476.59	2,376,434.76	2,374,155.09
Franklin	3,120,805.62	3,426,060.44	3,562,594.32	3,453,465.18
Geneva	7,013,093.14	7,297,517.28	7,160,110.55	7,198,107.17
Greene	864,205.71	918,182.07	890,605.99	866,636.82
Hale	1,171,627.33	1,256,887.21	1,330,541.72	1,365,477.78
Henry	2,814,866.24	2,966,643.50	3,159,828.32	3,338,780.80
Houston	34,168,327.00	35,934,489.14	37,487,374.99	39,783,778.11
Jackson	5,959,896.53	6,897,640.98	7,468,499.94	7,380,527.42
Jefferson	301,602,217.54	311,588,996.39	327,215,377.48	339,681,475.16
Lamar	1,920,925.82	1,970,274.70	1,943,206.87	1,762,664.04
Lauderdale	23,381,925.59	25,795,018.21	26,478,659.57	28,673,512.72
Lawrence	1,940,741.98	2,198,583.62	2,233,742.98	2,087,871.81
Lee	28,471,255.12	33,839,454.53	35,553,407.21	36,510,638.95
Limestone	17,435,292.30	18,290,067.68	18,780,386.66	20,189,784.78
Lowndes	981,077.57	1,031,852.86	1,136,202.10	1,055,207.59
Macon	1,748,903.99	1,889,922.90	2,075,975.32	2,265,911.97
Madison	113,006,271.36	115,884,608.28	120,313,093.68	125,643,466.91
Marengo	2,180,630.00	2,438,299.32	2,543,099.03	2,579,987.37
Marion	3,695,295.10	4,122,048.99	4,419,368.90	4,686,028.96
Marshall	21,619,270.96	23,237,378.97	24,587,170.60	25,176,899.25
Mobile	130,457,842.41	136,880,430.66	142,449,163.28	144,778,146.46
Monroe	4,090,525.84	4,379,441.42	5,299,834.87	5,259,619.68
Montgomery	74,631,088.93	80,024,513.41	85,476,975.72	88,588,817.45
Morgan	27,335,400.08	28,988,298.95	29,421,997.59	28,358,472.00
Perry	730,818.91	728,082.91	740,462.73	676,825.95
Pickens	1,511,314.57	1,804,328.39	1,790,435.93	1,652,400.55

ALABAMA DEPARTMENT OF REVENUE

County	2012-13	2013-14	2014-15	2015-16
Pike	\$ 9,767,600.86	\$ 10,447,470.00	\$ 11,388,837.60	\$ 6,302,876.00
Randolph	2,817,167.91	3,422,121.39	3,519,466.29	3,276,029.28
Russell	10,696,778.99	12,087,450.00	12,255,998.03	11,691,275.24
St. Clair	6,381,961.47	7,702,089.60	8,127,081.61	8,267,399.83
Shelby	59,310,733.48	68,652,388.99	74,475,398.21	78,182,697.33
Sumter	1,193,364.96	1,728,681.58	1,785,544.05	1,604,341.93
Talladega	12,592,992.58	14,274,035.88	14,756,652.75	14,750,528.41
Tallapoosa	6,847,548.05	7,079,325.77	7,818,465.99	8,501,384.85
Tuscaloosa	56,452,382.52	57,582,469.20	61,557,392.55	59,338,516.16
Walker	17,662,238.57	17,960,523.58	17,741,081.72	16,708,800.27
Washington	2,608,929.65	3,235,435.76	3,520,106.61	3,037,026.21
Wilcox	1,012,261.53	1,138,096.97	1,132,817.83	1,150,338.28
Winston	7,356,408.74	8,735,226.74	8,665,462.87	8,017,692.34
Out-of-State	678,234,123.34	683,627,626.35	703,382,609.62	726,918,930.58
TOTAL	\$1,978,644,047.41	\$2,062,645,477.31	\$2,150,874,703.16	\$2,201,191,036.82

State Use Tax Collections

County	2012-13	2013-14	2014-15	2015-16
Autauga	\$ 408,204.87	\$ 398,426.40	\$ 464,452.99	\$ 485,056.25
Baldwin	1,320,146.84	1,532,096.00	1,709,471.00	1,904,831.89
Barbour	212,111.56	267,679.39	192,041.29	229,100.87
Bibb	80,920.14	101,617.65	81,239.61	98,310.58
Blount	143,805.16	194,054.45	134,377.32	113,548.41
Bullock	63,585.96	57,707.63	104,127.10	108,044.35
Butler	88,473.28	128,434.86	165,492.56	188,411.05
Calhoun	919,143.38	1,191,942.77	1,117,036.41	842,280.71
Chambers	421,549.75	490,786.04	603,166.73	389,504.42
Cherokee	82,819.02	416,459.47	340,004.12	253,835.33
Chilton	478,891.92	451,431.18	355,280.38	1,102,710.45
Choctaw	289,218.15	478,428.54	448,981.64	921,906.81
Clarke	382,369.43	371,790.55	263,597.32	207,648.46
Clay	141,792.41	167,980.21	201,089.91	223,126.83
Cleburne	52,071.76	89,663.83	118,832.20	106,651.09
Coffee	213,760.38	242,400.17	202,495.61	338,248.63
Colbert	1,486,251.63	1,249,439.45	1,688,101.33	2,340,404.34
Conecuh	20,339.97	20,501.65	29,724.16	14,093.59
Coosa	62,006.66	93,023.47	80,967.86	72,486.35
Covington	1,053,137.16	569,802.22	930,439.19	978,012.59
Crenshaw	146,848.78	112,428.49	107,545.90	342,551.19
Cullman	1,292,057.91	1,134,886.17	1,387,223.68	1,335,377.15
Dale	364,208.72	480,388.31	361,361.42	582,116.48
Dallas	257,008.77	208,776.40	238,003.06	218,395.40
DeKalb	358,505.39	353,478.81	339,216.56	303,861.01
Elmore	475,182.52	526,974.16	558,874.05	509,666.88
Escambia	491,007.04	457,845.99	438,622.12	514,509.85

County	2012-13	2013-14	2014-15	2015-16
Etowah	\$ 818,747.06	\$ 812,919.26	\$ 887,619.74	\$ 1,005,042.73
Fayette	30,456.22	38,924.06	33,165.43	27,057.37
Franklin	219,280.80	243,984.83	284,901.92	348,857.07
Geneva	120,558.04	111,305.07	158,074.10	185,628.79
Greene	8,017.14	75,429.88	6,068.18	38,639.72
Hale	6,410.06	10,873.22	32,431.49	10,243.39
Henry	37,703.11	105,407.73	60,446.47	199,993.40
Houston	1,170,443.68	948,124.64	1,323,765.06	1,418,501.49
Jackson	(96,073.44)	350,746.61	562,892.36	485,234.46
Jefferson	23,624,989.10	25,783,330.13	26,271,669.70	29,059,125.31
Lamar	236,047.17	251,664.99	345,929.10	332,115.72
Lauderdale	679,372.08	784,557.82	911,503.79	973,708.57
Lawrence	68,996.58	57,032.61	57,307.61	56,059.22
Lee	1,380,339.02	1,679,864.81	2,129,692.87	1,883,462.05
Limestone	795,753.68	559,009.66	612,581.64	627,537.38
Lowndes	66,429.31	41,191.74	92,205.37	62,408.28
Macon	31,958.08	29,982.66	29,711.30	1,046,805.59
Madison	7,579,597.69	7,949,965.17	8,062,061.33	8,474,223.37
Marengo	36,234.44	55,922.58	43,293.66	49,634.92
Marion	144,963.72	126,141.53	142,450.73	120,269.48
Marshall	478,978.72	494,715.05	665,657.08	546,719.94
Mobile	8,438,906.20	9,107,068.20	9,858,759.71	10,198,845.15
Monroe	168,277.10	172,159.16	492,078.97	735,982.26
Montgomery	4,991,057.36	6,207,484.85	5,894,943.43	7,563,452.12
Morgan	3,088,671.49	3,178,204.00	3,083,913.36	2,990,251.40
Perry	12,070.43	15,612.22	43,662.70	18,006.67
Pickens	93,351.26	128,603.75	88,939.52	93,564.20

ALABAMA DEPARTMENT OF REVENUE

County	2012-13	2013-14	2014-15	2015-16
Pike	\$ 587,781.36	\$ 582,988.91	\$ 587,869.09	\$ 422,284.45
Randolph	28,741.48	28,915.16	36,874.73	34,055.93
Russell	548,493.92	590,329.51	566,289.26	812,502.50
St. Clair	546,076.55	417,950.67	571,633.66	678,475.46
Shelby	2,708,202.39	2,693,891.28	2,630,329.22	2,938,605.37
Sumter	28,078.89	44,379.78	36,999.89	61,355.17
Talladega	1,715,150.12	1,666,525.12	2,378,169.51	5,358,718.41
Tallapoosa	471,229.16	279,848.51	405,633.48	386,562.06
Tuscaloosa	8,386,912.20	6,001,661.18	5,833,393.30	6,135,535.84
Walker	686,681.17	777,125.38	615,656.67	670,449.92
Washington	63,717.58	75,801.70	60,031.93	52,395.76
Wilcox	7,709.87	7,115.11	11,748.35	14,406.69
Winston	106,701.13	172,366.22	114,763.39	78,260.77
Out-of-State	132,172.93	243,726.53	418,123.91	3,285,379.99
Consumers' Use				
Out-of-State	46,130,752.75	41,562,941.94	42,266,660.75	40,451,196.06
Sellers' Use				
Out of State	178,768,592.00	188,143,713.26	187,474,726.54	211,244,439.13
TOTAL	\$227,694,939.54	\$314,397,950.75	\$318,846,395.82	\$355,900,684.52

State Lodgings Tax

County	2012-13	2013-14	2014-15	2015-16
Autauga	\$ 129,538.42	\$ 155,953.86	\$ 129,302.33	\$ 167,477.40
Baldwin	16,152,279.37	17,475,941.73	19,404,508.28	20,876,036.35
Barbour	162,730.48	186,495.78	194,655.40	194,793.62
Bibb	7,753.72	10,070.24	11,214.48	10,241.56
Blount*	40,619.87	38,796.24	41,881.64	40,046.03
Bullock	4,425.97	21,824.68	-13,629.68	3,336.64
Butler	186,999.86	210,875.69	221,452.70	227,188.24
Calhoun	847,069.75	883,560.80	915,067.94	1,022,777.81
Chambers	130,326.12	130,402.06	129,466.84	129,869.83
Cherokee*	85,227.12	145,471.68	22,728.36	86,242.50
Chilton	144,938.97	149,408.20	140,815.89	147,825.40
Choctaw	17,497.95	20,104.12	18,011.53	18,406.91
Clarke	186,395.97	186,315.93	180,463.85	187,883.43
Clay	2,481.29	2,253.37	1,417.89	972.91
Cleburne	46,810.00	43,651.49	50,575.28	53,974.66
Coffee	274,984.63	284,819.14	294,940.50	304,691.48
Colbert*	223,582.65	263,638.42	250,473.45	271,945.40
Conecuh	90,838.27	92,619.29	98,969.91	89,777.14
Coosa	15,005.89	14,831.79	14,272.03	14,745.22
Covington	164,558.61	166,019.65	165,067.81	160,851.81
Crenshaw	17,307.28	24,386.23	23,634.96	22,231.61
Cullman*	496,572.22	536,650.33	590,307.13	611,199.61
Dale	178,439.53	187,539.64	193,119.71	194,256.80
Dallas	228,859.52	234,534.21	243,588.54	224,293.48
DeKalb*	361,725.51	382,590.93	389,877.57	423,194.72
Elmore	576,597.21	618,624.73	719,546.75	730,849.13
Escambia	258,922.08	230,660.17	232,632.52	271,124.71

County	2012-13	2013-14	2014-15	2015-16
Etowah*	\$ 618,165.08	\$ 596,782.40	\$ 756,187.66	\$ 749,147.17
Fayette	9,936.66	10,219.19	10,483.35	10,589.87
Franklin*	81,649.94	81,672.54	119,705.57	110,146.56
Geneva	14,758.06	20,522.19	12,251.67	14,132.55
Greene	27,881.48	22,479.70	28,882.08	39,526.27
Hale	2,825.32	2,472.61	2,453.61	2,674.08
Henry	17,503.28	19,769.45	18,684.59	14,380.39
Houston	1,074,837.77	1,114,277.43	1,260,292.75	1,318,569.78
Jackson*	301,789.50	291,762.04	328,302.75	337,981.14
Jefferson	7,971,142.46	8,486,046.56	8,762,216.00	9,195,752.90
Lamar	4,185.13	4,433.32	5,341.19	4,139.68
Lauderdale*	946,120.09	979,362.38	1,058,313.03	1,141,666.47
Lawrence*	60,803.29	63,151.99	60,398.43	68,751.03
Lee	1,640,421.20	1,578,114.97	1,799,847.67	2,023,463.09
Limestone*	549,727.89	587,036.83	599,932.00	640,880.52
Lowndes	1,433.79	823.89	1,229.21	1,746.90
Macon	45,781.81	45,404.77	45,103.52	37,006.12
Madison*	4,849,014.60	5,146,993.52	5,385,132.48	5,649,958.76
Marengo	153,857.61	152,587.72	157,053.10	169,418.14
Marion*	154,035.17	160,467.33	170,152.04	186,045.95
Marshall*	531,173.52	586,088.40	614,632.92	686,741.12
Mobile	4,396,649.60	4,589,996.76	4,812,214.47	5,009,734.00
Monroe	116,924.86	117,779.12	106,233.62	105,137.06
Montgomery	2,926,115.26	3,158,662.88	3,468,349.17	3,665,339.02
Morgan*	849,827.92	743,867.19	787,581.97	875,533.22
Perry	20,578.15	19,606.11	19,875.61	32,225.65
Pickens	12,564.75	9,716.55	13,615.83	12,073.41

ALABAMA DEPARTMENT OF REVENUE

County	2012-13	2013-14	2014-15	2015-16
Pike	\$ 284,624.96	\$ 284,172.63	\$ 312,642.14	\$ 345,302.40
Randolph	22,169.74	23,239.53	23,908.15	27,486.57
Russell	321,045.12	281,989.31	354,666.35	364,115.18
St. Clair	310,945.07	307,428.74	341,155.93	356,727.04
Shelby	1,469,008.39	1,487,062.97	1,534,056.12	1,590,937.29
Sumter	53,106.87	59,525.08	55,222.80	55,402.55
Talladega	357,335.70	353,270.44	399,904.25	387,421.91
Tallapoosa	213,086.98	211,474.34	209,927.19	250,366.92
Tuscaloosa	1,981,809.99	2,154,322.10	2,227,866.65	2,518,001.80
Walker	232,303.09	265,459.22	276,688.67	303,020.00
Washington	3,706.43	5,723.16	5,628.01	4,747.69
Wilcox	28,189.06	28,471.82	30,221.14	24,041.44
Winston*	42,622.96	49,077.76	55,976.46	69,300.87
Out-of-State	-28,977.69			0.00
Total	\$53,703,169.12	\$56,799,355.34	\$60,896,693.76	\$64,885,866.91

*Denotes 5 percent state rate; all other counties, 4 percent.

County Sales, Use and Lodgings Taxes Collected by the State

County	2012-13	2013-14	2014-15	2015-16	County	2012-13	2013-14	2014-15	2015-16
Autauga*	\$ 480.86	\$ 1,681.64	\$ 8,620.84	\$ 0.00	Colbert Lodgings*			\$ 0.00	\$ 0.00
Baldwin*	71,299.01	235,487.42	63,050.47	53,480.86	Conecuh*	\$ 0.00	\$ 8,298.69	285.42	0.21
Baldwin Co.					Conecuh Lodgings*			0.00	0.00
District Lodgings	6,898,282.99	7,641,962.19	8,406,395.53	9,147,885.56	Coosa	704,727.21	778,662.87	803,852.29	948,009.26
Barbour*	139.46	2,912.77	5.13	0.00	Coosa Lodgings	22,662.39	21,387.22	23,728.51	24,988.01
Bibb*		81.93	783.61	0.00	Covington*	0.00	25,509.19	1,640.79	0.00
Blount*	350.26	143.28	2.96	707.06	Covington Lodgings*			0.00	0.00
Bullock	1,137,202.04	1,075,820.74	1,123,989.21	1,095,890.68	Crenshaw*	2,400,935.69	2,342,105.64	3,019,845.23	255,939.12
Bullock Lodgings	4,425.97	4,606.37	3,436.85	3,417.07	Cullman*	31.84	6,796.32	1,321.77	41,778.95
Butler	2,764,040.16	2,937,435.02	3,039,204.04	3,161,789.97	Cullman Lodgings*			0.00	0.00
Calhoun*	3.27	5,208.34	1,141.72	1,141.55	Dale*	0.00	1,056.40	16.59	369.99
Calhoun Lodgings*			0.00	0.00	Dallas*	0.00	2,187.51	2,044.44	160.43
Chambers	215.00	115.70	2,533,187.17	4,372,395.77	DeKalb *	0.00	22,723.49	1,974.59	2,935.09
Chambers					DeKalb Lodgings	114,979.04	112,434.71	122,160.69	132,681.96
Lodgings and Rental	0.00	0.00	163,637.63	305,379.49	Elmore	0.00	2,567.84	10,652.40	11,179,968.61
Cherokee*	6,695.38	5,235.10	2,934.43	0.00	Escambia	4,901,750.95	5,323,858.87	5,834,084.67	5,250,058.60
Cherokee Lodgings*	0.00	0.00	0.00	0.00	Etowah*	146.50	1,541.61	1,072.63	0.00
Chilton*	0.00	371.69	965.37	11,082.47	Etowah Lodgings*			0.00	0.00
Chilton Lodgings	190,942.58	181,872.41	179,790.42	184,819.93	Fayette*	0.00	0.58	2.66	18.33
Choctaw*	0.00	21,597.79	381.09	4.44	Franklin*	0.00	0.00	65.36	2,749.52
Clarke*	0.00	228.19	7.36	1.68	Geneva	1,429,820.62	1,461,116.28	2,613,265.78	3,284,361.62
Clarke Lodging*		0.00	0.00	0.00	Greene*		187.91	5,743.10	55,888.85
Clay*		0.72	0.50	5.38	Greene Lodgings	5,482.76	5,131.96	3,659.24	13,777.66
Cleburne*	0.00	0.00	0.00	95.00	Hale*		522.52	0.89	1,182.42
Cleburne Lodgings*	0.00	0.00	0.00	0.00	Henry *	0.00	7,250.06	0.74	0.00
Coffee*	0.00	4,059.09	1,083.62	0.00	Houston*	165,638.86	12,284.17	2,286.68	2,831.78
Colbert*	11.84	264.78	74.77	4,791.07	Houston Lodging*			0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

County	2012-13	2013-14	2014-15	2015-16
Jackson*	\$ 0.00	\$ 27,945.12	\$ 27.56	\$ 0.00
Jackson Lodging*			0.00	0.00
Jefferson*	290.85	185,563.08	245,405.22	110,269.24
Jefferson Lodgings*			0.00	0.00
Lamar*	0.00	61.21	8.74	0.00
Lauderdale*	0.00	2,527.96	249.55	56,909.90
Lauderdale Lodgings	1,127,549.15	1,184,171.26	1,274,377.47	1,364,011.96
Lawrence*	6.78	3.61	500.41	595.77
Lee *	279.71	714.89	4,732.84	1,533.88
Lee Lodgings	840,216.71	783,316.06	887,409.16	993,572.62
Limestone	16,043,358.05	16,401,473.93	15,466,791.64	17,274,320.40
Lowndes	279.71	1,378,936.07	2,326,946.26	2,397,058.38
Macon*	398.33	34.85	4.90	0.00
Macon Lodgings*	0.00	0.00	0.00	0.00
Madison*	127.98	4,089.96	11,377.60	9,150.01
Madison Lodgings	969,576.49	992,783.08	1,056,997.67	1,108,879.38
Marengo*	0.00	1.42	767.12	2,916.10
Marion*	421.50	1,495.52	138.86	42.67
Marshall*	3.04	150.06	10.75	213.47
Marshall Lodgings*			18.00	0.00
Mobile*	283.40	334,231.99	126,882.12	54,037.12
Mobile Lodgings*			0.00	0.00
Monroe*	279.71	31,533.39	52.32	167.60
Monroe Lodgings*			0.00	0.00
Montgomery*	76,016.40	53,873.57	89,648.13	64,329.86
Montgomery Lodgings*			0.00	0.00
Morgan*	0.00	64.11	4,942.58	1,496.97

County	2012-13	2013-14	2014-15	2015-16
Perry*			\$ 10.50	\$ 0.00
Pickens*	\$ 401.34	\$ 161.55	0.00	38.59
Pickens Lodgings*	0.00	0.00	0.00	0.00
Pike*	0.00	800.44	77.16	310.15
Pike Lodgings				329,107.06
Randolph	1,601,900.00	1,784,253.52	1,716,728.00	3,392,659.16
Randolph Lodgings	22,798.04	23,903.29	25,098.70	28,635.83
Russell*	52.50	720.29	690.72	418.16
Russell Lodgings*			0.00	0.00
St. Clair*	5,388.91	49,811.57	8,060.44	3,498.70
St. Clair Lodgings*			0.00	0.00
Shelby*	105.88	4,646.74	30,710.04	17,390.22
Shelby Lodgings*			0.00	0.00
Sumter*	0.00	0.00	40.46	46.79
Sumter Lodgings*			0.00	0.00
Talladega	10,367,635.02	11,566,799.32	12,925,511.66	14,838,823.29
Talladega Lodgings	164,084.71	171,847.26	172,392.62	181,013.21
Tallapoosa*	0.00	274.28	146.70	6,792.51
Tuscaloosa*	131.47	81,312.95	61,650.77	39,690.26
Walker*	0.00	1,430.38	1,167.32	3,194.65
Walker Lodgings*			0.00	0.00
Wilcox*	463.00	205.24	2,575.09	17.00
Winston*	0.00	1,549.27	93.27	6,531.21
TOTAL	\$52,042,313.36	\$57,325,396.25	\$64,418,639.54	\$81,828,260.51

*ADOR does not administer local tax; refer to ADOR Web site for Administrator information.

Municipal Sales and Use Taxes Collected by the State

City	2012-13	2013-14	2014-15	2015-16	City	2012-13	2013-14	2014-15	2015-16
Abbeville*	\$ -	\$ -		\$ -	Bessemer*	\$ 621.00	\$ 12,841.51	\$ 879.09	\$ 1,310.97
Adamsville*		1,060.35		53.00	Birmingham*	263.68	36,793.32	25,897.95	60,096.47
Addison*			\$ 116.25	64.83	Black	3,992.82	4,576.75	4,488.40	5,732.32
Akron*	456.15	99.98	\$ 19.66	-	Blue Springs	1,867.00	1,085.59	1,738.80	3,144.40
Alabaster*	113.92	1,571.68	555.95	26,324.59	Boaz*	-	13,218.97	246.81	32.72
Albertville*	-	16,591.48	37.87	803.29	Boligee*	-	4.27		-
Alexander City	-	510.50	326.07	7,139,016.34	Brent		1.15		-
Aliceville*				8.38	Brewton*		13,963.00	3,358.89	28.69
Allgood	16,377.38	14,216.41	17,882.83	20,283.55	Brighton*	-	-	5.51	-
Altoona*	-	-		-	Brookside	23,159.45	24,117.80	20,971.44	20,329.82
Andalusia	-	34,067.42	6,603,770.87	9,014,248.68	Brookwood*				72.58
Anderson	69,503.78	71,410.44	75,849.22	79,279.22	Brundidge	434,889.29	470,299.61	512,274.51	562,279.22
Anniston*	21,582,247.79	21,347,134.99	1,887,996.40	70,252.25	Butler*	2.78	7,210.28	749,143.87	78,736.96
Arab*		86.62	738.50	160.22	Calera*	-	601.16	805.88	20.00
Ardmore*		2.04		-	Camden*		301.46	230.23	7.30
Argo	319,537.77	415,641.80	575,841.00	709,185.96	Carbon Hill*				4.25
Ariton*	-	-	4.04	-	Carrollton	56,417.63	59,529.69	57,213.29	59,761.96
Ashford*		138.49		567.71	Castleberry*	-	-		-
Ashland	842,741.28	900,028.40	971,907.15	966,952.36	Cedar Bluff*		59.92		-
Ashville*	-	-	10.14	34.42	Center Point	1,459,026.76	1,418,789.44	1,436,353.23	1,486,452.58
Athens*	74.61	1,216.44	2,822.56	-	Centre*		0.44		5.57
Atmore*	-	2,004.19		24.94	Centreville*		0.84	195.09	-
Attalla*	-	23.35		48.27	Chatom	1,015,746.39	1,042,971.39	1,067,359.06	1,116,308.17
Auburn*	21,666.78	30,212.01	29,682.83	29,373.83	Chelsea*		579.04		13,505.07
Baker Hill	102,377.51	137,410.36	127,745.42	158,906.73	Chickasaw*	-	1,799.93	19.42	9.66
Bay Minette*		8,470.50	568.83	1,064.24	Childersburg	1,582,884.62	1,627,227.04	2,085,249.25	2,172,529.66
Bayou La Batre*	1,759,838.51	1,677,378.26	1,674,422.31	558,394.95	Citronelle*		18,443.57		244.40
Bear Creek*	-	-	33.40	-	Clanton*	205.52	446.61		5,500.13
Belk*	-	-		-	Clay*				34,299.15

ALABAMA DEPARTMENT OF REVENUE

City	2012-13	2013-14	2014-15	2015-16
Clayton	\$ 429,886.07	\$ 417,752.72	\$ 387,308.86	\$ 390,814.44
Cleveland*		0.59		–
Clio*	786.39	32.13	29.05	–
Coffee Springs	7,544.54	7,557.00	7,510.71	8,019.93
Coker	94,655.22	98,601.75	101,183.27	109,488.67
Collinsville	741,940.56	773,970.24	759,942.06	825,919.97
Columbia	244,779.20	234,387.64	262,474.15	282,593.96
Columbiana*		93.72		–
Coosada*	–	0.51		–
Cordova*		11.66		–
Cottonwood*	36.30	–	5.67	–
County Line*				159.75
Courtland*	90,332.06	104,143.12	1,628.01	50.00
Cowarts*		3,970.77	321.38	–
Creola*	1,709.81	4.43	127.76	9.42
Crossville*	228.59			–
Cuba*	–	–		–
Cullman*	0.18	202.78	47.17	3,822.27
Cussetta*			842.68	0.07
Dadeville*	–	–		8.43
Daleville	3,425,987.98	1,523,858.40	1,579,024.53	2,384,718.27
Daphne*	5,646.51	3,751.29	2,638.62	54,798.80
Dauphin Island*	691,412.71	651,932.02	747,102.53	845,961.75
Daviston	15,280.59	21,161.80	18,242.36	17,163.52
Deatsville	62,048.53	73,527.57	72,163.85	77,977.95
Decatur*	67,952.90	22,507.74	13,689.40	77,631.65
Demopolis	4,589,125.36	4,772,570.22	5,045,322.17	5,147,177.61
Detroit*	–	–	9.00	–
Dora*		0.25		1.62

City	2012-13	2013-14	2014-15	2015-16
Dothan*	\$ 652,885.06	\$ 31,439.87	\$ 2,101.57	\$ 10,617.52
Double Springs*				8,479.31
Douglas*				0.91
Dozier	8,865.49	9,198.29	9,805.96	25,899.24
Dutton	56,213.88	54,490.08	63,861.70	88,962.64
East Brewton	504,668.68	533,330.80	580,575.62	625,333.80
Eclectic	867,053.40	935,087.55	996,517.26	1,007,022.12
Elba	1,420,845.65	1,569,389.30	1,604,444.89	1,681,154.94
Elba Rental	46,812.67	45,115.65	41,905.03	41,262.85
Elberta	16.38	207.11	0.89	307,402.14
Eldridge	20,308.91	23,110.63	20,486.79	31,614.32
Elkmont	176,574.95	232,456.27	247,994.03	238,862.63
Elmore*	27.52	45.02		71.18
Emelle	9,913.81	12,697.30	18,922.29	16,667.39
Enterprise*	–	1,076.00	2,709.11	4,383.63
Eufaula*	–	117.19	8.88	–
Eutaw*		84.61		–
Evergreen*	–	8,241.81		0.21
Excel*		18,161.21	63,054.28	–
Fairfield*	4,722,505.92	4,717,500.28	4,637,123.24	2,650,544.33
Fairfield Rental/ Lodging	130,257.22	149,832.80	104,897.40	91,505.97
Fairhope	401,484.41	6,447,313.53	6,733,115.08	7,232,072.76
Falkville*	589,851.73	97,579.79	1,272.74	187.40
Faunsdale	19,696.51	22,002.62	21,168.93	19,528.24
Fayette*	–	0.87	3.99	13.32
Flomaton*		1.71		–
Floral*		4,830.09		–
Florence*	164,833.82	9,479.46	861.35	4,318.25

ALABAMA DEPARTMENT OF REVENUE

City	2012-13	2013-14	2014-15	2015-16
Foley	\$ 12,496,385.84	\$ 13,538,815.67	\$ 14,329,686.50	\$ 15,160,319.32
Fort Deposit*	–	–		3.73
Fort Payne	8,802,300.10	9,189,636.73	9,605,682.45	10,077,438.08
Frisco City*	–	–		–
Fulton*			44.13	–
Fultondale*	–	3,313.81	7.19	–
Fyffe*		11,296.33		–
Gadsden*	3,559.42	243.08	3,890.12	4,169.52
Gantt*	0.03	–	0.66	–
Gardendale*	1.40	699.79	1,585.06	194.01
Gaylesville	23,757.92	20,205.64	21,850.28	17,244.52
Geneva	1,964,904.31	2,127,217.09	2,384,598.82	2,504,064.97
Georgiana	935,606.61	960,638.08	817,548.41	113,867.21
Geraldine	314,634.84	388,563.62	390,936.41	419,972.15
Gilbertown	248,172.76	237,688.69	243,766.61	254,702.67
Glencoe*				38.90
Glenwood	7,464.51	8,314.54	8,695.22	9,124.01
Goldville	6,221.03	5,288.32	4,172.45	3,678.29
Goodwater	–	–	92,973.76	333,691.93
Gordo*		2.31		100.00
Gordon*	–	32.11		–
Goshen*	–	–		–
Grant	462,836.01	445,759.97	529,771.15	501,130.43
Graysville		70.95		692,268.63
Greensboro		3.42	540,044.05	1,035,929.70
Greenville	5,977,256.50	6,288,536.14	6,623,160.39	6,817,864.71
Grimes	38,420.40	36,314.92	36,180.59	38,329.19
Grove Hill	622,057.25	239,528.13	998,529.69	1,241,270.93
Guin*		297.23	12.75	247.36

City	2012-13	2013-14	2014-15	2015-16
Gulf Shores*	\$ 12,187.59	\$ 2,824.36	\$ 9,043.14	\$ 12,064.41
Guntersville*	5,516.51	29,189.30	5,940.79	–
Haleburg	1,391.21	2,660.13	1,870.75	1,474.17
Haleyville*		0.18		736.68
Hamilton*		2.89		6.38
Hammondville*	17.32	519.34		–
Harpersville	438,143.97	573,536.46	794,992.22	648,379.97
Hartford	709,969.17	705,083.50	699,733.88	749,151.75
Hartselle*	–	202.93		52.21
Hayden*	102,280.44	109,402.76	102,153.93	93,963.82
Hayneville*	2,919.87	4,700.18	4,715.53	3,486.45
Headland	363,810.00	1,196,316.13	1,316,820.87	1,322,054.02
Heflin *				2.49
Helena*	–	–	2,872.92	2,624.93
Hobson City	16,312.06	26,440.48	38,430.16	28,890.26
Hokes Bluff*			6.62	–
Hollywood*	3.12	381.02	103.77	–
Homewood	25,633,592.83	27,218,878.33	26,869,891.99	27,319,205.52
Hoover*	36,982.92	49,120.57	151,671.83	16,812.45
Hueytown*	1.05	1,059.62		3,416.03
Huntsville*	313,383.90	246,652.21	357,402.94	176,811.96
Hurtsboro*	–	2,704.30		–
Hytop	2,192.52	1,783.60	1,626.98	2,517.90
Ider	401,719.31	415,163.50	433,691.72	431,779.97
Irondale*			183.21	1,116.34
Jackson*	–	832.52		–
Jacksonville			3,459,942.90	7,355,687.32
Jasper*	17,220.20	12,208.03	7,430.84	–
Jemison	554,230.19	1,217,762.16	1,173,985.31	1,284,079.86

ALABAMA DEPARTMENT OF REVENUE

City	2012-13	2013-14	2014-15	2015-16
Kansas	\$ 260.84	\$ 279.55	\$ 705.65	\$ 791.35
Kellyton	36,601.88	42,049.79	45,670.48	46,452.53
Kennedy*	–	–	–	–
Killen	668,209.57	655,670.46	663,326.42	701,084.16
Kimberly*				0.23
Kinston	103,476.09	109,655.51	122,328.56	128,210.69
LaFayette	972,387.65	1,031,202.30	1,043,440.36	1,106,787.87
Lake View	10,229.26	14,690.58	68,804.32	92,271.14
Lakeview		8,350.58	5,515.77	4,557.84
Lanett*	–	174.92	0.99	–
Langston	15,120.05	14,801.56	14,925.64	18,089.65
Leeds*	–	742.25	312.72	–
Leesburg*		2.42	–	–
Level Plains	130,952.40	133,072.02	202,750.73	211,608.81
Lincoln	3,108,053.98	3,769,817.85	3,723,822.75	3,874,626.25
Linden		339.75		4.47
Lineville*		15.23		–
Lisman*	–	–	54.33	–
Livingston*				46.79
Lockhart	18,427.17	17,173.32	17,956.64	20,010.79
Locust Fork	177,731.01	168,393.14	177,616.16	192,174.76
Louisville	127,362.55	128,948.22	91,360.38	119,259.42
Lowndesboro	54,695.40	111,652.10	194,647.37	258,035.00
Loxley*	–	409.53	390.24	44.80
Luverne*	11.85	–	188.23	20.57
Madison*	5,235.44	4,076.57	4,346.66	818.49
Malvern	44,729.95	61,349.60	79,753.39	84,905.57
Margaret*	296.35	–	163.38	–
Marion*	–	–	–	–

City	2012-13	2013-14	2014-15	2015-16
McIntosh	\$ 648,897.49	\$ 700,152.37	\$ 619,165.65	\$ 740,150.44
McKenzie	85,082.55	101,101.48	81,776.38	147,537.83
Mentone*	6,123.25	1,575.83	43.46	0.45
Midfield*	78.23	18.84	6,981.20	14,195.65
Midland City*	–	–	–	–
Midway			4,768.61	16,541.41
Millbrook	5,947,092.84	6,122,547.73	6,348,296.04	6,424,529.79
Millport*	–	–	–	–
Mobile*	238.50	36,480.19	121,775.14	160,585.65
Monroeville*		8,496.18		176.23
Montevallo	133,063.71	2,164,445.53	2,210,998.40	2,315,675.26
Montgomery*	35.14	93,897.34	104,282.45	94,077.61
Moody	2,295,007.97	2,607,200.42	2,411,667.73	3,081,074.16
Morris*	–	–	–	190.13
Mosses*	142.32	87.36	321.51	1,107.64
Moulton*		0.07	116.28	–
Moundville*	–	284.47	–	–
Mount Vernon*		96.68	–	–
Mountain Brook*	308.10	2,095.33	7.24	729.82
Mountainboro*	–	–	–	–
Munford	258,572.54	454,216.71	405,498.53	421,651.71
Muscle Shoals	11,208,015.74	11,506,670.48	11,806,580.47	12,521,138.71
Myrtlewood	4,141.62	2,927.16	10,610.73	11,589.37
Needham	5,314.95	6,152.45	7,087.42	5,770.12
New Hope*		0.22	–	–
New Site*	177,069.28	178,824.26	147,169.91	14,360.42
Newbern	5,797.81	7,421.61	7,359.90	6,458.13
Newton	190,757.12	189,203.42	203,889.49	197,915.79
Newville*	2.67	0.16	53.97	24.68

ALABAMA DEPARTMENT OF REVENUE

City	2012-13	2013-14	2014-15	2015-16
North Courtland*		\$ 115.10		
Northport*	\$ 712.12	1,855.41	\$ 2,514.65	\$ 17,041.80
Notasulga	–	271,779.59	332,390.31	376,286.17
Oak Grove	445,917.85	409,105.88	662,914.54	396,732.43
Oakman*	0.06	–	15.01	–
Odenville	779,926.42	784,906.80	921,462.78	955,072.99
Ohatchee	549,379.59	544,885.52	582,011.11	561,138.44
Oneonta*		76.01	3.54	24.13
Opelika *	–	73.82	1,354.76	70.81
Opp*	–	540.08	738.22	185.25
Orange Beach*	9,591.30	50,795.40	5,014.99	24,287.84
Owens Cross Rds.	419,390.42	657,752.37	150,211.17	471,178.05
Oxford	25,530,657.85	26,607,871.16	29,733,973.33	30,998,234.24
Oxford Amusement	6,229.68	–		–
Ozark*	–	1,936.34	9.96	1,020.26
Pelham*	12,341.10	76,852.53	16,507.44	17,893.90
Pell City*	–	427.28	4.99	7,661.57
Pennington*			1.02	–
Perdido Beach	1,652.03	7,204.02	6,336.79	6,011.40
Phenix City*	–	1,497.95	64.65	403.81
Phil Campbell*			706.99	–
Pickensville	15,135.00	13,552.83	10,458.15	17,636.59
Piedmont*	–	99.34		91.66
Pike Road	745,200.10	674,427.07	759,764.48	898,964.99
Pinckard	52,216.63	53,520.38	42,197.95	45,876.56
Pine Hill	192,280.08	213,425.50	220,154.24	228,501.57
Pinson	990,067.57	973,016.22	1,117,364.60	1,573,100.79
Pisgah	61,248.43	113,826.29	118,286.32	118,935.72
Pleasant Grove	690,607.08	736,085.42	899,897.95	886,068.04

City	2012-13	2013-14	2014-15	2015-16
Powell*		\$ 214.90		\$ –
Prattville*	\$ –	6,414.09	\$ 3,067.80	146.12
Prichard	6,084.93	1,637,178.09	4,066,460.88	4,152,714.28
Ragland*		122.15		–
Rainbow City	4,250,645.83	4,257,399.67	4,705,226.19	5,201,513.63
Rainsville*	–	23,899.24	0.04	263.50
Ranburne	94,902.76	110,101.19	104,794.16	111,168.13
Reece City	32,986.79	38,313.91	39,913.98	39,189.62
Reform*	–	–	475.24	2.67
Rehobeth*				0.09
Repton*	–	–		–
Ridgeville	4,218.21	4,127.39	3,064.85	7,862.23
River Falls	84,154.56	87,228.82	89,249.99	89,109.95
Riverview	5,526.79	2,232.00	4,126.18	2,602.16
Roanoke*	1,193.16	1,837.17	3,036.06	261.46
Robertsdale*	75.51	1,265.41	82.94	22.30
Rockford		23,139.65	45,953.51	51,781.00
Rogersville	720,073.66	746,587.44	751,779.74	823,628.76
Russellville	4,022,582.81	4,073,615.33	4,306,266.51	4,308,380.78
Rutledge*	66,716.77	49,889.45	441.23	–
Saint Florian*	175,616.41	234,512.66	266,390.37	63,630.02
Samson*	–	–		–
Saraland	10,458,428.61	11,272,090.13	11,350,312.73	11,871,703.56
Saraland Lodging & Rental	831,249.05	901,505.78	876,156.45	865,157.24
Sardis City*	400,762.44	418,064.07	572,497.26	278,790.23
Satsuma*	1,084,515.29	1,213,972.34	1,220,377.21	196,183.28
Scottsboro*	–	33,179.91	36.95	42.84
Section*		8,166.84		38.29

ALABAMA DEPARTMENT OF REVENUE

City	2012-13	2013-14	2014-15	2015-16
Selma*	\$ 819.79	\$ 10,760,614.44	\$ 12,006,044.63	\$ 7,333,419.54
Semmes*	2.60	599.51	3.57	145.76
Sheffield*	1,535.64	158.76	2,927.88	256.49
Shorter*	1,767.08	70,026.08	401.97	–
Silas*	10,547.38	2,838.66	71.31	–
Silver Hill*			62.21	–
Sipsey	40,725.72	381,567.41	34,939.38	40,902.81
Slocomb	549,297.72	529,336.63	683,448.86	661,684.58
Smiths Station*		1.42		0.05
Snead	353,759.75	381,567.41	471,734.67	467,935.01
Somerville	107,722.70	140,641.17	195,844.59	190,514.19
Southside*			136.04	22.72
Spanish Fort*	–	1,704.35	4.35	13.60
Spanish Fort Eastern Shore*		67.89		–
Springville*	158.84	249.24	1,598.13	–
Steele*		64.95		–
Stevenson*				50.80
Sumiton*		1,010.53	351.34	–
Summerdale	872,797.54	911,200.39	892,700.20	1,022,356.54
Susan Moore	11,196.64	10,825.17	11,331.78	14,705.85
Sweet Water*	40,004.31	36,252.17	9,640.12	4.22
Sylacauga	6,369,939.69	6,604,000.81	6,710,319.77	6,913,992.56
Sylvan Springs*		94.06		–
Talladega*	24,337.26	25,146.09	40,060.72	23,652.85
Tallassee	3,644,230.66	3,785,544.47	4,043,667.07	4,133,666.14
Tallassee East*	–	–		–
Tarrant*				430.73
Taylor	278,474.06	338,781.80	387,234.82	404,252.67

City	2012-13	2013-14	2014-15	2015-16
Thomaston	\$ 65,242.23	\$ 51,678.30	\$ 52,168.78	\$ 109,923.14
Thomasville*	–	114.65		0.56
Thorsby *				10,907.10
Toxey*	19,255.94	180.18	24.84	–
Trafford*	1.03	–		–
Triana	29,757.06	21,577.43	19,405.55	40,768.17
Trinity*			5.32	–
Troy	8,877,387.07	9,021,680.16	9,200,547.79	9,710,332.18
Trussville	25,265,643.90	25,309,885.33	26,557,270.60	27,267,999.43
Tuscaloosa*	4,220.69	11,974.83	33,855.44	12,920.60
Tuscumbia *				5,338.46
Tuskegee*	–	141.46		–
Union Grove*	–	–		–
Union Springs*	–	1.55		4.96
Valley*	–	15.19	2.66	30.03
Valley Grande	360,565.24	390,179.50	401,368.20	412,766.15
Valley Head	259,582.49	163,493.75	152,511.57	193,742.84
Vance	539,616.91	642,380.32	643,785.04	686,980.74
Vernon*	–	–	8.74	–
Vestavia Hills*		1,397.91	1,400.02	307.22
Vincent*		114.31		–
Wadley	222,444.14	187,441.12	146,051.87	293,929.50
Waldo	11,930.68	9,768.27	9,738.94	–
Walnut Grove	150,432.54	150,764.91	144,437.39	137,006.93
Warrior*		8.99		49,776.52
Waterloo*	11,440.75	11,500.88	9,649.34	2,812.66
Waverly	23,527.77	26,190.01	22,968.24	20,728.27
Weaver*			3.75	–
Webb*		6.19		–

ALABAMA DEPARTMENT OF REVENUE

City	2012-13	2013-14	2014-15	2015-16
Wedowee*				\$ 1,118.54
West Blocton*		\$ 12.39		–
Westover*	\$ –	–	\$ 2.39	–
Wetumpka	2,221.89	610.32	1,379,835.93	6,397,364.04
White Hall*	20,842.46	15,326.83	12,930.13	10,056.38
Wilsonville*		322.72	29.92	6.24
Wilton	55,540.05	50,991.53	55,309.70	50,997.72
Winfield	–	1,800,314.42	3,207,158.34	3,473,503.35
Woodland*	531.20	28.67	133.35	–
Woodstock*		6,130.46		–
Woodville	31,415.29	92,328.20	97,165.55	96,612.08
Yellow Bluff*	–	–	51.63	–
TOTAL	\$237,512,133.32	\$268,113,390.01	\$276,743,801.59	\$296,283,482.39

*Indicates ADOR does not administer local tax.

County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

County	2012-13	2013-14	2014-15	2015-16
Bullock	\$ 119,395.52	\$ 115,326.98	\$ 113,185.31	\$ 118,231.90
Cullman	432,028.05	466,771.55	508,391.11	550,999.76
Jackson*	0.00	0.00	0.00	0.00
Lowndes	480,468.59	459,038.17	467,431.28	469,492.88
Total	\$1,031,892.16	\$1,041,136.70	\$1,089,007.70	\$1,138,724.54

*See ADOR website for administrator information.

County Tobacco Taxes Collected by the State

Net Distributions

County	2012-13**	2013-14	2014-15	2015-16
Barbour	\$ 209,900.68	\$ 198,191.66	\$ 195,591.71	\$ 183,670.89
Bullock	42,408.44	41,450.13	44,153.30	44,472.12
Chambers	532,291.62	537,862.09	529,373.86	486,064.94
Cherokee	209,466.71	195,586.13	222,941.95	197,471.37
Clay*	255,867.57	218,878.26	187,669.50	242.79
Coosa	29,236.23	25,998.07	28,549.17	33,167.16
Crenshaw	55,212.15	56,636.28	60,200.17	54,027.76
Franklin	164,019.02	147,928.45	148,843.63	157,571.73
Geneva	109,918.86	101,090.44	115,276.96	109,182.28
Henry*	52,331.66	44,118.07	38,418.85	83.76
Houston	487,191.08	464,894.42	514,442.95	501,668.37
Jackson*	0.00	0.00	0.00	0.00
Limestone	284,890.15	266,343.18	280,839.53	307,693.75
Marion	135,305.50	128,114.92	139,055.26	132,611.53
Mobile	2,191,903.12	2,126,591.71	2,298,247.82	2,166,780.15
Randolph	481,718.81	466,910.41	469,954.22	458,133.17
Talladega	397,024.19	353,317.40	397,953.38	393,058.70
Washington	107,802.83	120,469.09	106,163.94	97,974.28
TOTAL	\$5,746,488.62	\$5,494,380.71	\$5,777,676.20	\$5,323,874.75

*ADOR no longer administers the local tax.

**FY 2012-13 figures were adjusted to reflect the actual warrants issued to county.

Financial Institutions Excise Tax

Alabama’s financial institutions excise tax (FIET) is a type of income tax paid by banks, banking associations, building and loan associations, trust companies, credit card companies, and similar banking industries conducting business in Alabama. Multistate institutions operating in Alabama allocate and apportion income to Alabama.

The tax is paid by April 15 each year for the previous tax year. The rate is 6.5 percent of the total taxable net income reported by the institution on its annual return. Sept. 1 marks the annual distribution date of Alabama’s financial institutions excise tax.

The State General Fund and Alabama cities and counties where the institutions are located receive a proportionate share of the collections. The distribution formula for the FIET is based upon the following percentages of net collections:

State General Fund, 25 percent; Alabama cities of origin, 50 percent; and Alabama counties of origin, 25 percent.

(Note: Act 1999, 2nd Ex. Sess., No. 664 increased the tax rate to 6.5 percent for all tax years beginning after Dec. 31, 2000; and provided that all revenue generated from the increased tax rate be deposited to the State General Fund. The rate increase was contingent upon the ratification of the constitutional amendment proposed by Act 99-600. The amendment was ratified as Amendment No. 662 on June 19, 2000.)

The table below details net distribution totals for fiscal years 2013 through 2016.

Financial Institutions Excise Tax Distributions

	2013	2014	2015	2016
State General Fund	\$19,734,184.93	\$16,050,710.48	\$20,966,430.29	\$22,246,274.15
Cities	\$ 8,751,772.30	\$10,354,020.01	\$11,394,059.47	\$13,910,696.10
Counties	\$ 4,463,583.26	\$ 5,484,843.77	\$ 5,881,831.47	\$ 7,147,597.26
TOTAL	\$32,949,540.49	\$31,889,574.27	\$38,242,321.23	\$43,304,567.53

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2015, through Sept. 30, 2016

The Tennessee Valley Authority (TVA) is a federal agency which makes in-lieu-of-taxes payments to the states in which its power properties and operations are located. The TVA pays 5 percent of its gross revenues from the sale of power in the preceding fiscal year to the states in which TVA carries on power operations and in which TVA has acquired properties previously subject to state and local taxation. Revenue from power sold to federal agencies is excluded from taxation. The formula used to determine each state's share is detailed as follows:

One-half of the annual payment divided proportionately among the states according to the value of the TVA's power property within each state, and the remaining half divided proportionately on the basis of the TVA's power revenues from each state to the TVA's total power revenues. The annual payment from TVA is distributed as follows: State General Fund, 17 percent; counties and municipalities served by TVA, 83 percent.

*On March 4, 2010, the Legislature passed Act 2010-135 which changed the way the TVA payments are distributed. Section 40-28-2(c)(1) states: Beginning in fiscal year ending 9/30/10, the distribution provided to the dry, non-served counties shall be reduced by an amount equal to the funds allocated to those dry counties from liquor tax revenues in accordance with Section 2 of this act until the aggregate annual amount of revenue received by those dry counties from the provisions of Section 2 is equal to the amount of TVA payments distributed to the dry, non-served counties for fiscal year ending 9/30/09. Section 40-28-2(b)(2) states: Beginning with fiscal year ending 9/30/10, an amount up to the amount of TVA payments distributed to the dry, non-served counties for fiscal year ending 9/30/09 of the growth of state taxes on spirituous and vinous liquors shall be distributed to dry, non-served counties that receive TVA in lieu-of-taxes payments. In the periods where there was growth of state taxes on spirituous and vinous liquors, the Alcoholic Beverage Control Board (ABC) paid a portion of the amount that the dry, non-served counties were to get from TVA. The portion paid by the ABC Board was deducted from the TVA distribution to the dry, non-served counties and redistributed to the served counties.

TVA-Served Counties*

Calhoun	\$ 118,508.62
Cherokee	973,354.95
Colbert	5,307,043.41
Cullman	4,287,698.16
DeKalb	2,892,160.87
Etowah	168,469.63
Franklin	1,924,769.70
Jackson	7,140,145.26
Jefferson	2,150,641.31
Lauderdale	5,099,586.68
Lawrence	1,883,015.86
Limestone	7,965,587.02
Madison	17,445,243.02
Marshall	5,851,845.73
Morgan	14,745,774.15
Winston	207,808.38
Total	\$78,161,652.75
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State General Fund	\$16,009,013.25
Total FY 2015-16 Distributions	\$94,170,666.00

Summary of Excess Sales and Use Tax Discount Revenue

Distribution of Excess Sales and Use Tax Revenue

Sales Tax Timely-filing Vendor Discount Cap Lowered

Before June 1996, state law allowed an Alabama retailer to retain up to 5 percent of the first \$100 collected in Alabama sales tax, and up to 2 percent of all tax collection amounts beyond that if monthly sales tax returns were timely filed.

Executive Order 19, issued by Gov. Fob James Jr., set a maximum timely-filing cap on the discount at \$900 per month, effective June 1, 1996, for all state and state-administered county and municipal sales tax returns.

Executive Order 53, issued by Gov. Don Siegelman, lowered the maximum cap to \$400 per month, effective May 1, 2001.

Only one discount per license holder is authorized, regardless of the number of retail locations within the state, according to provisions contained in Act 96-785.

Additional sales tax revenues generated by imposing the cap were distributed to the Department of Conservation and Natural Resources for various outlay purposes and to the Foster Children Program through Sept. 30, 2002. Effective Oct. 1, 2002, the Department of Conservation and Natural Resources receives an amount not less than \$5 million annually; any balance of funds is distributed to the State General Fund.

Act 2011-642 provided changes in the distribution of the sales tax discount revenues for the 2012 and 2013 fiscal years. The \$5 million dollars of the sales tax discount revenues normally disbursed to the Department of Conservation and Natural Resources would be disbursed to the State General Fund during fiscal years 2012 and 2013.

Use Tax Timely-filing Vendor Discount Eliminated

Before June 1, 2001, state law allowed out-of-state sellers to retain up to 3 percent of the state use tax collection amounts if monthly use tax returns were timely filed.

Executive Order 54, issued May 25, 2001, by Gov. Don Siegelman, disallowed the monthly discount on state and state-administered county and municipal sellers' use taxes collected by the license holder on or after June 1, 2001.

Act 2001-669 provided that excess use tax revenues generated by eliminating the timely-filing discount are distributed to the Department of Conservation and Natural Resources during the period June 1, 2001, through Sept. 30, 2002. Effective Oct. 1, 2002, the lesser of \$500,000 or the entire amount is distributed to the Department of Human Resources; any balance of funds is distributed to the Department of Conservation and Natural Resources.

Act 2011-642 provided changes in the distribution of the use tax discount revenues for the 2012 and 2013 fiscal years. The \$1 million dollars of the use tax discount revenues normally disbursed to the Coastal Programs would be disbursed to the State General Fund during fiscal years 2012 and 2013.

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

The following table details a summary of the excess sales and use tax revenue reported to the state comptroller's office during Oct. 1, 2015, through Sept. 30, 2016.

Summary of Additional Taxes Collected from the Discount Caps on Sales and Use Tax

Fiscal Year 2015-16	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-15	\$ 1,969,176.10	\$ 376,852.26	\$ 2,346,028.36
Nov-15	1,953,954.55	354,373.81	2,308,328.36
Dec-15	2,024,531.75	356,469.77	2,381,001.52
Jan-16	2,629,285.99	451,440.07	3,080,726.06
Feb-16	1,772,110.79	350,003.09	2,122,113.88
Mar-16	1,943,503.65	341,127.15	2,284,630.80
Apr-16	2,202,792.05	390,344.71	2,593,136.76
May-16	2,016,880.24	365,381.65	2,382,261.89
Jun-16	2,073,360.17	390,415.56	2,463,775.73
Jul-16	2,140,160.03	386,017.41	2,526,177.44
Aug-16	2,073,078.61	376,534.55	2,449,613.16
Sep-16	1,978,161.51	380,006.00	2,358,167.51
Annual Totals	\$24,776,995.44	\$4,518,966.03	\$29,295,961.47

Distribution of State Taxes/Fees Collected by the Alabama Department of Revenue

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
IC	Alabama Accountability Act									(1)
BL	Alabama Uniform Natural Minerals Tax									(2)
IC	Agents' Occupational License Tax	All								
BL	Automotive Dismantler License	All								
BL	Automotive Recon/Rebuild Fee	All								
IC	Business Privilege Tax	(3)			(3)					
BL	Coal Severance Tax (13.5 cents per ton)	(4)								
BL	Coal Severance Tax (20 cents per ton)				(5)	(5)				
SU	Contractors' Gross Receipts Tax						85%		15%	
PT	Deeds and Assignments	38.461% (6)	46.154% (6)						15.385% (6)	
SU	Dry Cleaning Trust Fund Fee									(7)
IC	Estate Tax	All								
IC	Financial Institutions' Excise Tax	25% (8)			25%	50%				
BL	Forest Products' Severance Tax									(9)
PT	Freight Line R.R. Equipment Tax	All								
BL	Gasoline Tax			(10)	(10)	(10)		(10)		
BL	Gasoline Aviation and Jet Fuel									(11)
BL	Hazardous Waste Fee	(12)			(12)					(12)
SU	Hospital Assessment for Medicaid									(13)
BL	Horse Wagering Fee	All								
SU	Hydro-Electric K.W.H. Tax		42%				58%			
IN	Illegal Drug Tax	All								
IC	Income Tax	(14)	Balance (14)							
MV	International Fuel Tax Agreement			(15)	(15)	(15)		(15)		(17)
MV	IRP Registration Fees			(16)	(16)	(16)				(17)
BL	Iron Ore Severance Tax		All							
BL	Local Solid Minerals Tax				(2)					
SU	Lodgings Tax	(18)			(18)					(18)
MV	Mandatory Liability Insurance (MLI)	(19)								(19)
MV	Manufactured Home Supplemental Title and Cancellation Fee	All (20)								(20)

ALABAMA DEPARTMENT OF REVENUE

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
SU	Medicaid Nursing Facility Tax									(21)
SU	Medicaid Pharmaceutical Services Tax									(21)
MV	Miscellaneous Tags			All						
SU	Mobile Radio Telecommunications Services Tax	(22)	(22)							(22)
BL	Motor Carrier Fuel Tax			(15)	(15)	(15)				
BL	Motor Carrier Mileage Tax			Balance (23)						
BL	Motor Fuels (Diesel)			(24)	(24)	(24)				
MV	Motor Vehicle Registration Fee			(25)	(25)	(25)				
MV	Motor Vehicle Title Fee	All								
BL	Oil and Gas Privilege Tax	(26)			(26)	(26)				
BL	Oil and Gas Production Tax (2%)	All								
BL	Oil Lubricating Tax	(27)		(27)	(27)	(27)				
BL	Oil Wholesale License Tax	All								
BL	Pari-Mutuel Pool Tax	All								
BL	Playing Cards Tax	All								
SU	Prepaid Wireless 9-1-1 Charge									(28)
SU	Rental or Leasing Tax	All								
SU	Sales Tax	(29)	Balance (29)		\$378,000			(29)	\$1,322,000	
IN	Salvage Vehicle Inspection Fee									(30)
BL	Scrap Tire Environmental Fee									(31)
SU	Simplified Sellers Use Tax Remittance Program	(38)	(38)		(38)	(38)				
BL	Solid Waste Disposal Fee									(32)
BL	Store License		All							
BL	Tobacco Products (Cigarettes) Tax	(33)					(33)	(33)	(33)	(33)
BL	Tobacco Products (Tobacco) Tax	All								
FO	TVA Electric	17%			83% (34)					
BL	Underground and Aboveground Storage Tank Trust Fund Charge									(35)
SU	Use Tax	(36)	(36)					(36)		
SU	Utility Gross Receipts Tax		Balance (37)				(37)			
SU	Utility License Tax (2.2%)	15%					85%			

ALABAMA DEPARTMENT OF REVENUE

References to Fund Distributions

- (1) The Revenue Commissioner will annually distribute the funds in the Failing Schools Income Tax Credit Account, set up in the Education Trust Fund, to qualifying parents.
- (2) Counties where severance occurs.
- (3) Counties receive an amount directed under Section 40-14-43 plus .75% increase annually; balance to State General Fund.
- (4) Applied to credit of Alabama State Docks Bulk Handling Facility Trust Fund to meet annual interest and bond retirement requirements. Balance distributed as follows: \$300,000, Alabama Mining Academy; \$500,000, Jefferson County General Fund; \$500,000, Tuscaloosa County General Fund; \$200,000, Walker County Economic and Industrial Development Authority; remainder, General Fund.
- (5) Coal or lignite severed within police jurisdiction or municipal limits: 50%, municipality where severed and 50%, county where severed. Coal or lignite severed other than within police jurisdiction or municipal limits: 100%, county where severed.
- (6) All property taxing jurisdictions receive their proportional share of the taxes, fees, and interest upon the sale of tax delinquent property. State portion of funds: General Fund – 38.461% for costs and interest on costs; Education Trust Fund – 46.154%; Human Resources Fund – 15.385%.
- (7) Alabama Dry Cleaning Environmental Response Trust Fund.
- (8) Act 99-664 increased the rate from 6% to 6.5% for all tax years after Dec. 31, 2000; all revenue generated from rate increase deposited to State General Fund.
- (9) 100% Special State Forestry Fund administered by the State Forestry Commission.
- (10) Gasoline has a total 16-cent per gallon tax levy comprised of a 7-cent levy, a 5-cent supplemental levy, and a 4-cent levy. 35/100 of 1% of net collections of the 12-cent tax levy (7-cent and 5-cent supplemental tax levy) goes to Conservation (60% to the State Water Safety Fund and 40% to the Seafood Fund). 60% of the 5-cent supplemental tax levy goes to the State Road & Bridge Fund. 40% of the 5-cent supplemental tax levy is distributed according to the 45%/55% distribution formula detailed below.
The balance of the 12-cent tax levy and the entire 4-cent tax levy are distributed as follows: (1) 45% to the State Road & Bridge Fund; (2) 55% to be shared by the counties and their municipalities as follows: (a) 25% of the net tax proceeds is distributed equally to 67 counties; (b) 30% of the net proceeds is allocated to the 67 counties based on population; (1) 10% of the counties' share received is allocated to each municipality within the county, based on a population ratio; (2) remaining portion is distributed to the county.
- (11) Department of Transportation – Aeronautics Division.
- (12) Distribution of funds based upon the waste type. Note: General Fund distributions are also subject to a county guarantee. \$5.50 RCRA/PCB and all other waste types: First \$400,000 to the Alabama Department of Environmental Management and remainder to the General Fund to process Sumter County guarantee, of any remaining amount from RCRA/PCB base rate, \$500,000 to Alabama Legacy for Environmental Research Trust (ALERT) Fund. \$1.00/ton: All to Alabama Hazardous Substance Cleanup Fund.
- (13) 100% to Medicaid.
- (14) That portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to the Education Trust Fund.
- (15) That portion attributable to the use of gasoline shall be distributed in the manner of the gasoline tax. That portion attributable to the use of motor fuels (diesel) shall be distributed in the manner of the motor fuels (diesel) tax.
- (16) Base amount: 72% – Road and Bridge Fund; 21% – city or county of residence; 7% – counties and cities. Additional amount: 64.75% – Road and Bridge Fund; 35.25% – counties. Additional amount: 64.75% – Road and Bridge Fund; 35.25% – counties. Additional amount: 64.75% – Road and Bridge Fund; 35.25% – counties.
- (17) Prorated to participating states.
- (18) 75% of 4% tax to the General Fund.
25% of 4% tax to Alabama Bureau of Tourism and Travel.
50% of 1% tax to Alabama Mountain Lakes Association. 50% of 1% tax to Alabama Mountain Lakes counties.
- (19) From the net proceeds ADOR receives: 15% is distributed to the Alabama Peace Officers' Annuity and Benefit Fund; administrative costs for the MLI program are paid; any remaining funds are distributed to the General Fund.
- (20) Additional \$5 issuance fee is distributed to Alabama Housing Foundation.
- (21) Alabama Health Care Trust Fund.
- (22) \$1,500,000 – Education Trust fund; Alabama Revolving Loan Fund Authority Servicing Banks; remainder to General Fund.
- (23) Administrative cost to Public Service Commission.
- (24) Motor Fuels has a total 19-cent per gallon tax levy comprised of a 13-cent and 6-cent levy. 100% of 13-cent levy – Road & Bridge Fund; 4.69% of the 6-cent levy – distributed equally among the 67 counties; .93% of 6-cent levy – distributed to incorporated municipalities as provided in §8-17-91(a)(2)c, Code of Ala., 1975; remainder of 6-cent levy – Road & Bridge Fund.
- (25) Base fee distribution: 2.5% commission to county licensing official; 5% Road & Bridge Fund; 72% Road & Bridge Fund; 21% city or county; 7% cities & counties. Additional fee distribution: 64.75% Road & Bridge Fund; 35.25% counties.
- (26) Onshore Production:
25% – General Fund; 75% balance is distributed as follows: 66-2/3% distributed as follows: 25%, counties severed; 10%, cities severed; 50% of the first \$150,000 remaining to General Fund, 42.5%, counties severed, and 7-1/2%, cities; Remainder of 66-2/3%: 84%, General Fund; 14%, counties severed, 2%, cities; 16-2/3% – General Fund; 16-2/3% – Counties severed.
Offshore Production: 90%, General Fund, 10%, counties severed.
- (27) 1935 Act – 2 cents to the General Fund
1980 Act – 4 cents: 45%, State Road and Bridge Fund; 55% to counties (10% of which is distributed to the cities).
- (28) Commercial Mobile Radio Services Board and, upon the effective date of the statewide 9-1-1 charge, to the statewide 9-1-1 Board.
- (29) Sales tax on automotive vehicles: 58%, Education Trust Fund; 42%, General Fund. Discount cap revenues to state parks and Foster Children Program. (Note: After Oct. 1, 2002, the lesser of \$500,000 or entire amount to Human Resources Fund. Balance to Department of Conservation and Natural Resources.) Beginning January 1, 2016, the amounts received from sales of consumable vapor products shall be distributed to the General Fund. Beginning January 1, 2016, the amounts received from sales of consumable vapor products shall be distributed to the General Fund.
- (30) Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
- (31) 100% to Alabama Department of Environmental Management – Scrap Tire Fund.
- (32) 25% to the Alabama Recycling Fund; 25% to the Solid Waste Fund; 45% to the Alabama Department of Environmental Management; 4% administrative collection allowance for owners & operators; 1% administrative collection allowance for ADOR.
- (33) 38.82% distributed as follows: 66.67% – General Fund; 12.12% – Special Mental Health Fund; 6.06% – State Public Welfare Fund; 6.06% – State Parks Development Authority; 9.09% – IDA Bonds, Remaining to General and Mental Health Fund. 61.18% distributed as follows: \$2 million to counties to offset administrative expenses; balance – General Fund for Medicaid services.
- (34) See Act 2010-135 for distribution to counties.
- (35) 100% to the Alabama Underground and Aboveground Trust Fund.
- (36) Education Trust Fund, except for 42% of the 2% tax on gross proceeds from sale of automotive vehicles which will go to the General Fund, and revenues from the repealed discount which go to the Foster Children's Program and the Department of Conservation and Natural Resources. Effective Oct. 1, 2011, Act No. 2011-642 provides that only for fiscal years ending Sept. 30, 2012, and Sept. 30, 2013, the \$1 million normally disbursed to the Coastal Programs will instead be disbursed to the State General Fund. Act No. 2012-599 provides that effective Oct. 1, 2012, after the distribution of the 2% tax on gross proceeds from the sales of automotive vehicles and other distributions provided in Section 40-23-85, 75% of future collections from remote sellers and 25% of all current use taxes will be deposited into the General Fund. An amount sufficient to fund the Children's Health Insurance Program (CHIP) will be distributed annually as a first charge against the amounts allocated to the General Fund under Section 40-23-85. It is the legislative intent that all amounts collected on transactions involving a seller located outside the state when the property is shipped or transported from outside the state will be considered use tax for the purpose of distribution, regardless of whether the taxes are considered sales taxes for other purposes. Any amounts remaining after the above distributions will be deposited 47% to the Education Trust Fund and 53% to the General Fund. Any amounts remaining after the above distributions will be deposited 47% to the Education Trust Fund and 53% to the General Fund.
- (37) \$14,600,000, Special Mental Health Trust Fund; balance, to Education Trust Fund.
- (38) 50% to the State: Split 75% State General Fund; 25% Education Trust Fund; and 50% to the Local Governments within the state: Split 25% Counties; 25% Cities.

Department of Revenue Division / Section Abbreviations:

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