

State of Alabama



Department of Revenue **2002 Annual Report**



2002 Annual Report

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

Equal Employment Opportunity Policy

It is the policy of the Department of Revenue not to discriminate against any employee or applicant because of race, color, religion, age, sex, national origin, or disability. The Department of Revenue is committed to recruiting, hiring, training, and promoting qualified individuals without regard to the above-mentioned protected statuses.

Division Directors shall ensure that all other personnel actions such as compensation, benefits, department-sponsored training, transfer, demotion, termination, leave without pay, return from leave without pay, and social recreation programs shall be administered without regard to race, color, religion, age, sex, national origin or disability.

Division Directors shall base employment decisions on the principles of equal employment opportunity and with the intent to further the Revenue Department's affirmative action program goals.

Division Directors shall take affirmative action to ensure that minority group individuals, females, and qualified disabled persons are hired and that these employees are encouraged to aspire for promotions and are considered as promotional opportunities arise.

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Published by the
Alabama Department of Revenue
Media Affairs Section
Post Office Box 327001, Montgomery, AL 36132-7001
www.ador.state.al.us

Organization

The following section contains an overview of the organizational structure of the Revenue Department covering the period Oct. 1, 2001, through Sept. 30, 2002. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 11 divisions, each of which is headed by a division director.

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 Alabama Public School Corporation, the Enterprise Zone Advisory Council, the State Industrial Development Authority, and the Alabama Commerce Commission.

The top senior management position within the Revenue Department is that of 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.

Working closely with the commissioner and assistant commissioner is the department secretary, who holds the second senior merit system manage-

ment position within the department. The department secretary is required to keep all records relating to departmental hearings, proceedings, and other related meetings as required by law. Additionally, the department secretary fulfills the very important role of disclosure officer for the department. As disclosure officer, the secretary has certain discretionary authority regarding the release or exchange of certain tax information between the department of revenue and other state, local, or federal taxing agencies.

The Office of the Commissioner

Offices/Sections

Disclosure Office

Office of Economic Development

Equal Employment Opportunity Office (EEO)

Financial Operations

Internal Audit

Media Affairs

Office of Tax Policy

Office of Taxpayer Advocacy

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.

Disclosure Office...The Disclosure Office, headed by the department secretary, sets policy and procedures for the authorized disclosure of certain taxpayer information.

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 functions and tax accounting. Administrative fiscal functions include budgeting, purchasing, disbursements, property, and contracts. Tax accounting functions include electronic fund transfers, fund certification, fund balancing, and tax distributions.

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

Media Affairs Section...The Media Affairs Section serves as the public information office for the department. In addition to handling media inquiries, the section writes and publishes various departmental newsletters and publications and completes other tasks assigned by the commissioner or his staff.

Office of Tax Policy...The office of tax policy serves as the department's primary source for the determination, coordination and communication with the tax professional community regarding major tax policy issues under consideration by the revenue department. Revenue Rulings and Revenue Procedures are issued through the Office of Tax Policy. Since its creation in 1997, the office has expanded to include specific auditing functions related to the newly created Revenue Tax Specialist employee classification. Revenue Tax Specialists assigned to the Office of Tax Policy are tasked with complex auditing responsibilities related to various tax areas including: transfer-pricing tax schemes; "anti-Geoffrey" provisions as they relate to intangibles between related parties; ADOR Commissioner's powers as defined in Section 482 of the *Internal Revenue Code* relating to the distribution and allocation of allowances between controlled entities; complex sales, use, rental, and utility tax matters; and matters involving apportionment provisions associated with the Multistate Tax Commission (MTC).

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. In April 2000, Act 2000-233 was passed, formally establishing 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. The office also

provides for a one-stop tax registration service, provided by its Central Registration Unit (CRU). CRU provides the direct guidance and assistance to new business owners in helping them to meet their many registration and reporting requirements.

Divisions

Administrative Law Division

The Administrative Law Division conducts impartial hearings involving contested assessments, refunds, licensing issues, and other matters administered by the department. The hearings are conducted by an administrative law judge. The final decision of the administrative law judge may be appealed to circuit court by either the taxpayer or the department.

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 jeopardy drug tax assessments.

- Collection of delinquent sales and withholding taxes and bad checks.

- Administration of the 100% penalty statutes.

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

Sections

- Office of the Director

- Administrative Services

- Garnishment

- Office Collections

- 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.

Executes the Affirmative Action Program, including monitoring the hiring process.

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.

**Effective Feb. 13, 2003, the Personnel and Training Division was designated the Human Resources Division.*

Individual and Corporate Tax Division

The Individual and Corporate Tax Division has the following responsibilities:

Administers and collects Alabama's individual income tax, corporate income tax, estate tax, financial institutions excise tax, and the business privilege.

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

Field Operations

Tax Administration

Audit and Assessment Activity

Field Operations

For fiscal year 2001-02, Field Operations completed 3,799 field audits and 17,207 office audits, resulting in audit production of \$45,989,097. Entered 14,464 preliminary assessments totaling \$17,978,865 and 10,734 final assessments totaling \$32,350,853. Audit collections totaled \$17,131,874.

Tax Administration

For fiscal year 2001-02, Tax Administration processed 2,059,068 returns and adjusted 153,275 returns resulting in additional revenues of \$29,611,000. Entered 13,725 preliminary assessments totaling \$8,249,710 and 85,682 final assessments totaling \$27,603,660. Collections, less refunds, were

\$2,030,693,993, which includes \$29,611,000 collected as a result of adjustments and assessments.

Information Processing Division

The Information Processing Division has the following responsibilities:

Provides data processing services to all divisions.

Develops, programs and implements various computer systems of the department.

Provides technical assistance and technology administration to all divisions.

Enters all tax administration data.

Maintains multiple computer systems, i.e. an integrated tax administration system (ARIS), IPAT Voice Response System, Key Entry III/Image Key PC-based Data Entry System, UNISYS DP500 Remittance Processing System, and a departmental Local Area Network (LAN).

Installs and maintains all microcomputer hardware and software.

Distributes all departmental mail.

Maintains departmental archives and micrographics.

Sections

Administration

Operations

Systems Development

Data Acquisition

Investigations Division

The Investigations Division has the following responsibilities:

Investigates and enforces revenue laws regarding administration of licensing and registration of motor vehicles, gasoline tax, and tax on motor fuels or substitutes and tobacco tax.

Inspects rebuilt motor vehicles for stolen parts.

Investigates and prosecutes tax evasion and other tax crimes.

Administers the marijuana and controlled substances tax.

Sections

Enforcement and Inspections

Special Investigations Unit

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 both state and federal courts and in hearings before the Administrative Law Division.

Files and processes claims in bankruptcy court for payment of delinquent taxes.

Issues deed and mortgage tax orders.

Prosecutes violators of criminal statutes relating to taxes.

Motor Vehicle Division

The Motor Vehicle Division has the following responsibilities:

Administers the Alabama Uniform Certificate of Title and Anti-Theft Act, the International Registration Plan, the International Fuel Tax Agreement (IFTA), the Mandatory Liability Insurance Act, and motor vehicle registration laws.

Maintains associated records; furnishes license plates, decals, forms manuals and instructions to county license plate-issuing officials.

Issues IFTA decals and licenses to qualified motor carriers.

Sections

Administrative

Assessments, IFTA, Records, Registration, and Switchboard

Audit

International Registration Plan (IRP)

Mandatory Liability Insurance

Title

Audit Activity

During fiscal year 2001-02, the Audit Section of the Motor Vehicle Division conducted 150 compliance audits under requirements of the International Registration Plan and 82 audits under the International Fuel Tax Agreement.

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, real estate, and personal property manuals.

Conducts ratio studies; conducts training related to property tax valuation.

Audits businesses for personal property tax compliance.

Sections

Administration

Equalization

Tax Land Sales

Utility Assessments

Personal Property

Motor Vehicle Valuations

Property Tax Assessments

In 2001-02 property tax assessments for airlines, railroads, and public util-

ities totaled \$13,759,988,834 in market value with an assessed value of \$3,727,269,840. License tax assessments for freightlines totaled 288 companies with an assessed value of \$82,844,855.14, and resulted in total tax collections of \$2,899,569.93.

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.

Research Division

The Research Division is responsible for the following:

Prepares fiscal impact analyses on proposed legislation.

Prepares annual revenue estimates.

Publishes statistical summaries and collection reports.

Develops revenue-related legislation.

Processes and maintains departmental rules and regulations under the Alabama Administrative Procedure Act program.

Sales, Use and Business Tax Division

The Sales, Use, and Business Tax Division has the following responsibilities:

Administers, collects, and enforces sales, use, lodgings, utility gross receipts, utility service use, utility license (2.2%), hydro-electric kilowatt hour, rental, contractors' gross receipts, cellular telecommunications, nursing facility, pharmaceutical providers', gasoline, aviation excise, motor fuels, lubricating oils, motor carrier mileage, tobacco, hazardous waste, storage tank trust fund, playing cards, horse-wagering, pari-mutuel pool taxes as well as severance taxes on gas and oil and other natural resources.

Administers the issuance of various licenses as well as the dry cleaning environmental response trust fund fee, non-participating tobacco manufacturers escrow payments and statement of gross sales.

Collects some 200 local sales, use, and lodgings taxes and some 31 county tobacco, fuel, and minerals taxes.

Sections

Business and License Tax

Field Operations

Sales and Use Tax

Special Projects

Audit and Assessment Activity

Sales and Use Tax Section

During fiscal 2001-02, conducted 2,964 audits. Audit collections, refund reductions, and assessments totaled \$41,548,855.

During fiscal 2001-02, the Sales and Use Tax Section entered 2,232 preliminary assessments, totaling \$23,150,732 and 4,192 final assessments, totaling \$30,776,123.

Business Tax Section

During fiscal 2001-02, conducted 184 audits. Audit collections, refund reductions, and assessments totaled \$1,938,395. Issued 1,005 license citations and conducted 144 reviews.

During fiscal 2001-02, the Business Tax Section entered 214 preliminary assessments, totaling \$761,685 and 186 final assessments, totaling \$2,712,198.

Orders of the Commissioner

Extension Granted to Composite Return Filers

On May 3, 2002, a filing extension order was issued granting a filing extension until May 30, 2002, to limited liability companies and partnerships required to file composite returns (*Form 65C*) with the Alabama Department of Revenue.

Property Tax Reappraisal Orders

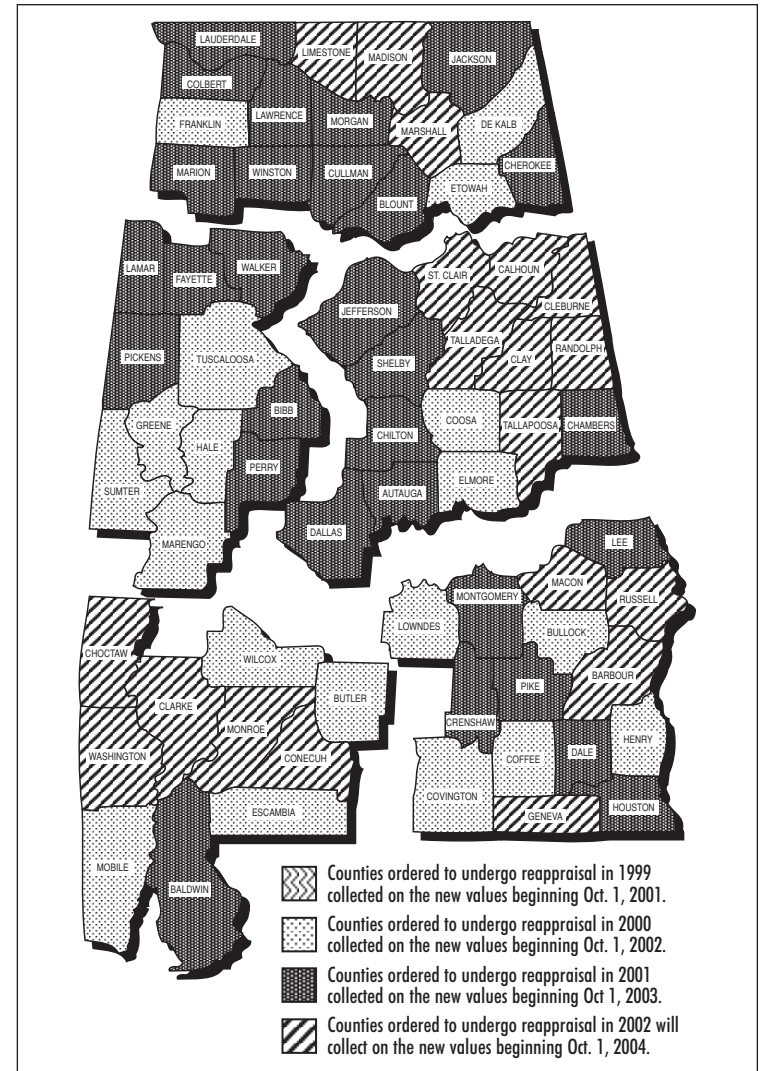
(Oct. 1, 2001, through Sept. 30, 2002)

During 2002, 19 Alabama counties were ordered to undergo property reappraisals and collect on the new values beginning Oct. 1, 2004.

Under a property equalization plan, approved by the United States District Court in 1984, each county is required to reappraise property at least once every four years, with plans to reduce the periods between reappraisals eventually to one year. Reappraisal brings the property values recorded for tax purposes into line with changing property sales prices.

Some counties may be required to undergo reappraisal more frequently than others as determined by the results of county property sales ratio studies. The Department of Revenue is responsible for conducting an annual sales ratio study in every county to compare appraised values to the actual selling prices of the parcels of real property. Real property includes all residential, commercial, agricultural and forest-land properties. The sales ratio study compares the actual sales price of the property to the appraised value of the property. If the median ratio of property sales falls below 85 percent of the appraised value of the property or rises above 105 percent, then the county must undergo reappraisal.

The map shown details Alabama’s reappraisal status from 1999 through 2002.



Revenue Rulings 2002

(Oct. 1, 2001, through Sept. 30, 2002)

Revenue Ruling 01-011

Issued Oct. 15, 2001

Addresses the applicability of Alabama sales tax to sales of material handling systems manufactured by Corporation "A."

Revenue Ruling 01-012

Issued Feb. 27, 2002

Addresses the issue of whether a low-income housing project proposed to be acquired and operated by a county housing finance corporation, a non-profit corporation, will be exempt from property taxes under Amendment 373(k) of the *Alabama Constitution* and §40-9-1(1), *Code of Alabama 1975*, on the grounds that the low-income housing project will be used exclusively for charitable purposes.

Revenue Ruling 01-013

Issued April 17, 2002

Addresses various tax consequences involving a corporation's formation of a wholly-owned limited liability company and the LLC's plans to enter into an asset purchase agreement with another limited liability company.

Revenue Ruling 02-001

Issued Feb. 27, 2002

Addresses whether an expansion of an industrial development project by a subsidiary of "ABC" corporation induced pursuant to a May 21, 1981, inducement agreement and leased pursuant to a June 21, 1984, lease agreement is grandfathered under the transition rules of the Tax Incentive Reform Act of 1992.

Revenue Ruling 02-002

Issued July 3, 2002

Addresses whether the sale of personal television services, as described in the ruling request, to purchasers through subscriptions would be a taxable or a non-taxable service in Alabama.

Revenue Ruling 02-003

Issued Oct. 29, 2002

Addresses the applicability of Alabama sales tax to the withdrawal of small tools used on construction jobs.

Revenue Ruling 02-004

Issued June 20, 2002

Addresses the applicability of *Ala. Code* §40-9B-1 et seq., and *Ala. Code* §40-18-190 to §40-18-203, inclusive, to a taxpayer's planned facility.

Revenue Ruling 02-005

Issued July 2002

Addresses the issue of whether the acquisition of an Approved Company will allow the acquiring company to be eligible to continue receiving the benefits of *Ala. Code* §41-10-44.8.

Note: Revenue Rulings may not be cited or used as a precedent. Code of Ala. 1975, §40-2A-5(a)

FY 2002 Legislative Highlights

The following synopses highlight significant revenue-related legislation passed during the 2001 4th Special Session of the Alabama Legislature and the 2002 Regular Session of the Alabama Legislature.

4th Special Session of the 2001 Alabama Legislature

Convened Dec. 4, 2001; adjourned Dec. 21, 2001

The following synopses highlight significant revenue-related legislation passed during the 4th Special Session 2001 of the Alabama Legislature.

LOCAL LEGISLATION

2001-986 (H. 21) Chambers County Ad Valorem Tax

Extends the special ad valorem tax of two mills for public libraries until Sept. 30, 2013. *Subject to voter approval.*

GENERAL LEGISLATION

2001-1088 (H. 2) Restorative Measures/Revisions in Corporate Taxation

Amends various existing state corporate income tax laws and enacts several new provisions in state law so as to, inter alia: disallow deductions for certain payments for intangible property; restore the federal income tax deduction to a calculation based on ratio of Alabama income to total income; provide that allocation of interest from nonbusiness income be based on asset *cost* instead of *value*; allow certain business income, deductions, credits, or allowances between two or more businesses owned or controlled by the same interest to be allocated by the Department of Revenue, if justified,

to prevent tax evasion; and authorizes certain pass-through entities not to pay certain income taxes on behalf of nonresident owners who have already paid the taxes. Some new statutes address the accrual of interest on final assessments, treatment for “nonresident owners” and “subchapter K entity,” and revised tax payment provisions for business under certain circumstances. *Effective for all tax years beginning subsequent to Dec. 31, 2000.*

2001-1089 (H. 4) Limitations on Consolidated Filing

Amends Section 40-18-39, *Code of Alabama 1975* to, inter alia: limit the use of the consolidated corporate income tax return election to only those members of an Alabama affiliated group who are subject to Alabama income tax and have a defined *nexus* with the state; require a separate calculation of apportionment factors for each group member; provide clarification for certain losses; increase certain annual filing fees; provide state authority to deny consolidation so as to avoid the occurrence of material distortions of income from certain transactions; and allow affiliated groups presently filing Alabama consolidated returns under present law an option either to terminate their election or to begin a new election subject to this act. *Effective for all tax years beginning after Dec. 31, 2001.*

2001-1090 (H. 62) Cellular/Mobile Telecommunications Laws; Compliance with Federal Law

Amends state Utility Gross Receipts tax and Cellular Telecommunications tax laws to: bring Alabama taxation statutes on mobile telecommunications sources into compliance with current federal statutes; include interstate toll telephone service within the definition of telephone services which are subject to the Utility Gross Receipts tax and the Utility Service Use tax; lower the

rate of state tax on telephone service to 6% and raise the tax rate on cellular service to 6%; provide for distribution of the additional state tax collected; provide for retention by service providers, as a cost for collection of tax for the state, a certain percentage of tax collected; and to add new Section 40-21-125 to provide for a tax on mobile radio communications.

2001-1105 (H. 5) Filing by Nonresident Business Owners

Provides further for the filing of certain state income tax returns by non-resident owners of a subchapter K entity; establishes criteria for the filing of composite returns and backup withholding by LLE's; requires filing by non-resident owners of consent agreements with the state certifying that appropriate return and tax payment will be made; and clarifies responsibilities for payment of income taxes by these entities. *Effective for all taxable years beginning on or after Jan. 1, 2001.*

2001-1113 (H. 7) Revised Definition of "Business Income"

Provides further for the definition of "Business Income" for purposes of the Multistate Tax Compact so as to overrule the Alabama Supreme Court decision in *Uniroyal Tire Company v. Alabama Department of Revenue*. *Effective for taxable years beginning after Dec. 31, 2001.*

2002 Regular Session

Convened Jan. 8, 2002; adjourned April 17, 2002.

LOCAL LEGISLATION

2002-86 (H. 339) Athens Property Tax Increase for Education

Increases the City of Athens school levy from 5 mills to a maximum levy of 17 mills. Subject to voter approval.

2002-272 (H. 440) Cullman Property Tax Increase for Education

Increases the City of Cullman special school levy from 7.5 mills to a maximum levy of 16.5 mills. Subject to voter approval.

2002-280 (H. 645) Barbour County; Potential Taxes

Proposes amending the State Constitution to add "*A Better Barbour County Amendment*" that would permit the levy in Barbour County of either an additional ad valorem tax or a combination of ad valorem and sales and use taxes for the county general fund. Subject to voter approval.

2002-292 (H. 430) Lauderdale County; Gasoline/Motor Fuels Taxes

Authorizes the Lauderdale County Commission to impose and collect an excise tax on gasoline and motor fuel (diesel), to be earmarked for the Shoal Economic Development Project. *Effective April 11, 2002.*

2002-326 (H. 401) Lowndes County; Additional Property Tax

Authorizes the Lowndes County Commission to levy and collect a 3-mill ad valorem tax for fire protection and E911 services *beginning Oct. 1, 2003.* Subject to voter approval.

2002-327 (H. 455) Lowndes County; Additional Property Tax

Authorizes the Lowndes County Commission to levy and collect a 3-mill ad valorem tax for fire protection and E911 services *beginning Oct. 1, 2003*. Subject to voter approval.

2002-333 (H. 543) Macon County; Additional Property Tax

Authorizes the Macon County Commission to levy and collect a 10-mill ad valorem tax for general education. Subject to voter approval.

2002-428 (H. 461) Wilcox County; Additional Property Tax

Authorizes the Wilcox County Commission to levy and collect a 9-mill ad valorem tax, *to expire Sept. 30, 2027*. Subject to voter approval.

2002-442 (H. 610) Chilton County; Sales and Use Taxes

Authorizes the Chilton County Commission to levy and collect a one-cent sales and use tax in the county. The Alabama Department of Revenue may be called upon to collect these taxes. Subject to voter approval.

GENERAL LEGISLATION

2002-153 (H. 379) Aviation Fuel Tax Exemption for

International Commerce

Amends §40-17-31, *Code of Alabama 1975*, to include, under the aviation fuel tax exemptions allowed air carriers, certain flights for scheduled cargo delivery and specified passenger services. *Effective Oct. 1, 2002*.

2002-256 (H. 192) Motor Vehicle Dealer License Plates

Amends §§40-12-62 and 40-12-264, *Code of Alabama 1975*, to revise various provisions relating to the acquisition (to allow 10 day grace period), purchase, and usage of motor vehicle *dealer* license tags and plates, motorcycle

dealer tags and plates, and the payment of certain local registration fees.

Effective April 4, 2002, all persons, dealers, etc. acquiring a new or used motor vehicle shall have 10 days to procure a tag or plate from their county license plate issuing official. The remaining provisions in this act as it relates to registration procedures, registration fees, fines, certain usage and restrictions of dealer tags/plates, etc. shall take effect *Oct. 1, 2003*.

2002-265 (H. 29) Abatement of Taxes; Written Consent

Amends §§40-9B-5 and 40-9B-8, *Code of Alabama 1975*, to provide certain restrictions and procedures under the state's laws governing the abatement of taxes, whereby municipalities and their public industrial authorities must obtain written consent from the county prior to granting abatement of any county taxes. *Effective April 4, 2002*.

2002-414 (H. 35) Medicaid Pharmaceutical Service Provider Tax

Amends §§40-26B-2 and 40-26B-4, *Code of Alabama 1975*, to extend the current Medicaid tax (ten-cents per prescription currently costing \$3.00 or more) to include any prescriptions filled or refilled in Alabama. *Effective July 1, 2002*.

2002-426 (H. 41) Property Redemptions/Taxes; Certain Changes

Amends §§40-10-83, 40-10-122, and 40-10-132, *Code of Alabama 1975*, relating to the redemption of property, to provide for: the process of redemption of land sold for taxes; the ascertainment of the value of insurance and improvements plus interest to be included in the lien on land; the payment of the value of insurance and permanent improvements to a purchaser of land upon redemption; a uniform method of demand for the payment, and a process for resolving any disagreements; and the sale of lands

that have not been redeemed within a certain time. *Effective prospectively on July 1, 2002, thus applying only to tax sales after that date.*

2002-516 (H. 575) Executor/Estate Tax Related Duties Modified

Further amends §40-15-13, *Code of Alabama 1975*, as last amended by Act 2001-468 of the 2001 Regular Session, to clarify certain fiduciary duties and responsibilities for executors or other estate representatives, as these duties relate to the taxation of the estate. More specifically, certain requirements to furnish information relating to evidence as to an executor's or representative's personal capacity are further relaxed. *Effective April 26, 2002.*

2002-524 (H. 450) Enterprise Zones; Removal of Time Restriction

Amends §41-23-22, *Code of Alabama 1975*, to end the 15-year maximum life limitation on *Enterprise Zones* in the state.

Significant Court Decisions

Alabama Supreme Court Dismisses Gladwin's Refund Claims: U.S. Supreme Court Denies Appeal

On May 17, 2002, the Alabama Supreme Court issued an 8-0 decision dismissing over \$800 million in Alabama franchise tax refund claims. The court's ruling closed a final chapter in the long-running litigation over Alabama's corporate franchise tax. Although the court's decision provided immediate relief in removing the imminent threat of refunds from the State General Fund, the decision also set an important precedent on how future tax disputes should be addressed and how remedies should be sought.

Justice Tom Woodall, writing for the Court, held that the state is not subject to class-action lawsuits in tax disputes. The court held that refund procedures provided in the Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act [TBOR] is the first avenue of remedy in which a taxpayer should pursue tax refunds.

Justice Woodall wrote: "We hold that compliance with the TBOR is the exclusive means to a franchise-tax refund, and we hereby overrule *Monroe* [*Monroe v. Valhalla Cemetery Co.*, 749 So. 2d 470 (Ala. Civ. App. 1999)] and *Rinehart* [*Sizemore v. Rinehart*, 611 So. 2d 1069 (Ala. 1993)] to the extent that they are inconsistent with this holding."

[*Monroe* and *Rinehart* were both class-actions lawsuits involving constitutional issues related to use tax and individual income tax. The state prevailed in *Monroe*, upholding the constitutionality of a use tax provision, but did not in *Rinehart*, which challenged Alabama's tax treatment of certain

retirement pension income.]

Few of the *Gladwin* taxpayers sought refunds through the normal appeal procedures set out in the Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, *Ala. Code 1975*, §40-2A-1. The *Gladwin* taxpayers instead sought a refund initially in the circuit court and sought to have their complaint certified as a class action. Based upon the court's ruling, it appears that only those *Gladwin* taxpayers who previously petitioned the Alabama Department of Revenue for a refund before joining the *Gladwin* action may, at this point, continue to pursue a franchise tax refund on an individual basis.

The *Gladwin* case challenged the constitutionality of the pre-2000 franchise tax on the same grounds as *South Central Bell Telephone Co. v. Alabama*, 119 S. Ct. 1180 (1999), in which the U.S. Supreme Court ruled that Alabama's franchise tax scheme unconstitutionally discriminated against interstate commerce. The *Gladwin* case was filed as a class action on May 24, 1996, while the *Bell* case was pending. On June 13, 2001, the *Gladwin* case was certified as an opt-out class action by the Montgomery County Circuit Court. The Alabama Department of Revenue appealed the class certification to the Alabama Supreme Court. On May 17, the Alabama Supreme Court vacated the order.

Shortly thereafter, the *Gladwin* taxpayers sought an appeal to the U.S. Supreme Court asking the high court to reinstate the class-action lawsuit. The case was styled as *Millcraft—SMS Services, etc., et al. v. Underwood, etc.*

On Oct. 21, 2002, the U.S. Supreme Court denied the taxpayers' petition for *writ of certiorari*.

Appeals Court Upholds Lower Tax Assessment

State of Alabama v. Tenaska Alabama Partners, L.P.

Appeal from Autauga Circuit Court (CV-01-239)

On Oct. 4, 2002, the Alabama Court of Civil Appeals affirmed a Nov. 29, 2001, Autauga Circuit Court ruling which reclassified Tenaska Alabama Partners' property in Autauga County from Class 1 "utility property" to Class 2 "business commercial property."

The ruling, in effect, upheld the lower court's reclassification of the electric power generating company's property tax assessment from the 30% utility tax assessment rate to a 20% business commercial property tax rate.

Judge Bill Thompson, writing for the court, upheld the trial court's ruling reaffirming that "Tenaska bears none of the usual characteristics of a utility, i.e., none of the characteristics that might make it reasonable to classify Tenaska as a utility."

Judge Thompson wrote: "We conclude that in order for Tenaska's property to be classified as Class I property for purposes of the ad valorem tax, and thus for its property to be assessed under the 30% assessment factor, Tenaska's operations must come within the terms of §40-21-1, *Ala. Code 1975*, and Tenaska's operation must be that of a utility. The Department has failed to demonstrate that Tenaska has such characteristics of a utility as would make it reasonable to classify its property as Class I property (i.e., as 'property of [utility]') for ad valorem tax purposes."

In its ruling, the Court specifically noted that Tenaska is not obligated to serve the public; it has no power of eminent domain; it is not subject to reg-

ulation by the Alabama Public Service Commission; and its rates are not established by either the Alabama Public Service Commission or the Federal Energy Regulatory Commission—all statutory or existing caselaw definitions of a public utility.

Vehicle Property Tax Case Settled

Fred M. McCormick III, et al., v. James P. Hayes, Jr.,

Commissioner of the Alabama Department of Revenue, et al.

(CV-99-1239)

On Sept. 17, 2002, a proposed settlement was reached of all claims in a class-action case, *Fred M. McCormick, III v. James P. Hayes, Jr., Commissioner of the Alabama Department of Revenue, et al.*, Civil Action No. CV 99-1239-SH then pending in Montgomery County Circuit Court.

The case involved issues related to the manner in which certain vehicles were assessed for ad valorem tax purposes. *McCormick* taxpayers sought refunds relating to the assessment of property taxes on motor vehicles held under a lease-purchase agreement for personal use. Historically, the department considered such vehicles to be Class II property (assessed at 20% of the fair market value). In June 1998, based on an Attorney General's opinion, the department notified the county tax assessors that these vehicles would be assessed as Class IV property (assessed at 15% of the fair market value). Effective Jan. 1, 2000, Act 99-363 amended §40-12-253(3) to provide that vehicles subject to conditional sales agreements, etc., are owned by the purchaser for tax purposes.

The Court certified *McCormick* as a class action pursuant to Rule 23(b)(1)(a) and Rule 23(b)(2) of the Alabama Rules of Civil Procedure. The class consisted of all individuals, partnerships, corporations, or other entities that from April 14, 1997, up until the judgment of the case, paid ad valorem taxes at a rate greater than that which the law provides for motor vehicles held under lease purchase agreements and used for personal or private use, which are not short-term leases, and which include an option for the lessee to acquire title.

The settlement hearing was held Oct. 29, 2002, and provisions of the settlement were approved by the court Nov. 14, 2002.

Settlement provisions included the following: For a two-year period beginning on Jan. 1, 2003, those Class Members who will pay ad valorem tax on their automobiles will be entitled to an allowance of the amount of overpaid ad valorem taxes that they incurred during the Class Period. This allowance equals 100% of the alleged overpayment that was made. Settlement provisions also stipulated a sum to be paid to the lead plaintiff in addition to payment of certain costs, expenses, and attorneys' fees.

Prosecutions

State v. Ali A. Abidrahman

On Sept. 18, 2002, Ali A. Abidrahman, a Mobile County business owner, pleaded guilty in Mobile County Circuit Court to felony sales tax evasion charges. Abidrahman, the owner of Delta Food Mart, located at 703 St. Stephens Road in Prichard, Ala., received a five-year suspended jail sentence. Abidrahman was also sentenced to five years of supervised probation, and as a condition of his probation, Abidrahman must accurately account for, file and pay all future sales tax returns on a timely basis.

State v. John W. Broussard

On May 7, 2002, John W Broussard, a Hale County business owner, pleaded guilty in Hale County District Court to charges of willful failure to file individual income tax returns and corporate income tax returns. Broussard is a corporate officer of several corporations in Marengo and Hale counties including: Faunsdale Bar & Grill, Inc.; Faunsdale Country Club; Alabama Crawfish Association; and Cajun Meadows Farms. Broussard received a one-year jail sentence, suspended, and one year of probation. As a condition of his probation, the court ordered Broussard to pay restitution for the tax liability.

State v. Margaret Ann Humphrey

On May 23, 2002, Margaret Ann Humphrey, a Madison County accountant, pleaded guilty in Madison County District Court to charges of submitting false documents and returns to the Alabama Department of Revenue. Humphrey operated Huntsville Accounting & Tax Service at 3201 Governors

Drive in Huntsville, Ala. She earned her certified public accountant designation in 1999. Humphrey received a one-year jail sentence, suspended, and one year of probation. As part of her sentence, Humphrey paid all additional taxes, penalties, and interest due and owing to the state.

State v. Michael Carl Hyché

On Jan.9, 2002, Michael Carl Hyché pleaded guilty in Baldwin County Circuit Court to charges of felony state income tax evasion. Hyché, Vice President of Alabama Land Title Company in Daphne, Ala., was also indicted on first-degree theft by deception charges regarding approximately \$110,000 allegedly embezzled from the title company. In a plea agreement with the Baldwin County District Attorney's office, the theft charges were dismissed. For the income tax evasion conviction, Hyché received a five-year suspended jail sentence. The court ordered Hyché to serve a 30-day jail term and pay a \$1,000 fine. Hyché was also placed on supervised probation for five years. As a condition of probation, Hyché was ordered to pay restitution for all taxes, penalties and interest totaling approximately \$10,000; to perform 100 hours of community service; and to file future tax returns timely.

State v. Frank Kelly

On May 30, 2002, Frank Kelly, a Mobile County business owner, pleaded guilty in Mobile County District Court to two counts of willful failure to file Alabama income tax returns, including Alabama partnership returns. Kelly was a partner in the partnership, F. Kelly Group & Associates, in Prichard, Ala. The charges resulted from an investigation by the Mobile District Attorney's

office into the financial affairs of the City of Prichard. Kelly acquired a contract with the Prichard Water & Sewer Board to do engineering work on several projects, but failed to file state tax returns reporting income earned from such projects. He was sentenced to one year in jail, suspended, and placed on probation for one year. He was also required to make full restitution to the state for all taxes, penalties, and interest owed, an amount exceeding \$10,000.

State v. Jack Wims, Jr.

On Oct. 23, 2002, Jack Wims, owner of Wims Enterprises in Chuncula, Ala., was convicted in Mobile County Circuit Court after pleading guilty to charges of willful failure to file/pay Alabama sales tax. Wims owned and operated Highway 45 Grocery in Prichard, Ala. He was sentenced to a six-month suspended jail term and placed on probation for six months. The court ordered Wims to make full restitution of approximately \$10,000 in sales tax, penalties and interest.

Taxpayer Service Centers

Auburn/Opelika — 3300 Skyway Drive (36830)
Telephone (334) 887-9549

Birmingham — 2024 3rd Avenue, North (35203)
Telephone (205) 323-0012

Dothan — 344 North Oates Street (36303)
Telephone (334) 793-5803

Gadsden — 235 College Street (35901)
Telephone (256) 547-0554

Huntsville — 994 Explorer Boulevard (35806)
Telephone (256) 922-1082

Mobile — 857 Downtowner Blvd., Suite E (36609)
Telephone (251) 344-4737

Montgomery — 1021 Madison Avenue (36104)
Telephone (334) 242-2677

Muscle Shoals — 3005 South Wilson Dam Highway (35661)
Telephone (256) 383-4631

Tuscaloosa — 518 19th Avenue (35401)
Telephone (205) 759-2571

Statistical Summary

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Capital Credit Annual Report Summary

Submitted March 17, 2003

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.

The Department of Revenue has approved a total of 462 capital credits with 53,581 jobs estimated, with a total of \$11,447,358,413 in estimated capital costs. Of the 462 projects approved, 174 projects have filed reports of being placed in service with a total of \$5,936,635,289 in actual costs and at least 21,592 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, a total of \$28,336,125 in capital credits has been claimed. Based on totals for all years, the average credit taken per job created is \$1,312.

RECAP OF CAPITAL CREDIT PROGRAM

Reporting Year	Approved Projects	Estimated Jobs Created	Estimated Project Costs	Projects Placed In Service	Actual Jobs Created	Actual Project Costs	Total Capital Credits Taken Year to Date
1995	15	936	\$ 115,457,000	0	0	\$ 0	\$ 0
1996	74	6,594	\$ 2,542,921,394	9	417	\$ 54,073,318	\$ 11,823
1997	75	7,269	\$ 1,275,609,930	19	1,394	\$ 204,863,019	\$ 2,399,482
1998	43	7,869	\$ 2,429,824,148	19	1,980	\$1,507,303,467	\$ 1,416,479
1999	66	6,931	\$ 956,619,990	26	2,867	\$ 471,501,054	\$ 1,315,505
2000	69	9,022	\$ 1,229,074,789	30	3,748	\$1,209,017,077	\$ 2,877,828
2001	57	7,855	\$ 1,335,376,116	41	4,855	\$ 772,302,719	\$ 6,284,852
2002	63	7,105	\$ 1,562,475,046	30	6,331	\$1,717,574,635	\$14,030,156
Totals	462	53,581	\$11,447,358,413	174	21,592	\$5,936,635,289	\$28,336,125

Note: Ineligibility of corporations to claim NOL for 2001 tax year resulted in an increase of credits taken for 2002 reporting year.

Submitted by:



Dwight Carlisle

Commissioner of Revenue

c: Lieutenant Governor Lucy Baxley

Seth Hammett, Speaker of the House

Members of the Alabama Legislature

Revenue Abstract – 2001-2002

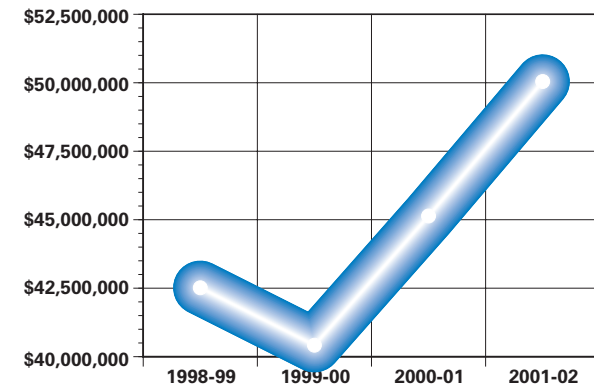
Title of Tax	FYTD 2001-02	FYTD 2000-01	% Change	Title of Tax	FYTD 2001-02	FYTD 2000-01	% Change
Agents' Occupational License	\$ 9,999.00	\$ 130.00	7,591.54	Medicaid Nursing Facility	\$ 30,610,264.01	\$ 30,204,115.53	1.34
Automotive Dismantler License	179,011.24	154,816.98	15.63	Medicaid Pharmaceutical			
Automotive Reconditioners/ Rebuilder Fee	135,971.67	140,895.33	(3.49)	Services	6,308,556.25	6,097,560.59	3.46
Bulk Storage Withdrawal Fee	10,537,187.49	10,456,577.76	0.77	Miscellaneous Tags	448,606.73	191,473.22	134.29
Business Privilege Tax	69,106,112.32	69,693,867.11	(0.84)	Mobile Telecommunications	50,966,210.22	35,438,136.04	43.82
Coal Severance (\$.135/ton)	2,650,886.64	2,252,091.29	17.71	Motor Carrier Mileage	77,281.49	64,642.33	19.55
Coal Severance (\$.20/ton)	3,915,047.86	3,333,636.16	17.44	Motor Fuels (Diesel)	117,824,673.80	118,751,693.49	(0.78)
Contractors' Gross Receipts	31,088,682.84	25,894,074.74	20.06	Motor Vehicle Title Fees	21,581,644.89	21,455,000.12	0.59
Deeds and Assignments	967,393.06	1,096,545.38	(11.78)	Salvage Vehicle Inspection Fees	997,699.00	912,775.60	9.30
Dry Cleaning Registration Fee	845,761.12	483,237.11	75.02	Oil & Gas Privilege	38,589,911.11	77,444,667.85	(50.17)
Estate and Inheritance	82,969,613.22	47,261,055.85	75.56	Oil & Gas Production	14,644,905.06	29,579,034.64	(50.49)
Financial Institutions' Excise	18,097,493.65	21,141,260.80	(14.40)	Oil Lubricating	1,848,032.45	2,142,781.39	(13.76)
Forest Products' Severance	5,866,429.92	5,700,114.85	2.92	Oil Wholesale License	3,474,731.38	2,840,768.02	22.32
Freight Line R.R. Equipment	2,879,322.06	2,824,822.65	1.93	Pari-Mutuel Pool	3,594,295.85	3,528,364.99	1.87
Gasoline	393,369,093.10	383,169,025.82	2.66	Playing Card	124,959.46	94,352.49	32.44
Gasoline (Aviation & Jet Fuel)	733,452.61	713,808.25	2.75	Rental or Leasing	64,653,275.58	67,306,406.57	(3.94)
Hazardous Waste Fee	3,343,820.51	2,631,012.18	27.09	Sales	1,550,266,271.99	1,513,061,037.78	2.46
Hydro-Electric KWH	1,170,233.46	695,663.50	68.22	Store Licenses	479,064.47	477,474.71	0.33
Illegal Drug	13,348.63	34,097.01	(60.85)	Tobacco Products	63,782,296.78	66,301,321.80	(3.80)
Income Tax—Corporate	304,539,069.44	180,392,397.44	68.82	T.V.A. Electric	77,679,699.07	75,074,579.22	3.47
Income Tax—Individual	2,399,852,475.94	2,437,639,868.54	(1.55)	Use	197,969,004.49	199,577,587.88	(0.81)
IRP Registration Fees	43,477,169.99	48,714,607.22	(10.75)	Utility Gross Receipts	316,762,102.89	321,319,193.02	(1.42)
Lodgings	30,703,197.48	29,253,052.25	4.96	Utility License (2.2%)	93,963,190.91	87,572,198.79	7.30
				Total	\$6,063,097,451.13	\$5,933,111,824.29	2.19

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2002	\$ 90,141,496
Controlled Substance as of Sept. 30, 2002	\$ 22,847,781
TOTAL	\$112,989,277

Delinquent Taxes Collected

	1998-99	1999-00	2000-01	2001-02
Phone Power Collections*	\$ 166,891	\$ 366,242	\$ 974,565	\$ 844,465
Assessment Collections	\$ 24,619,962	\$ 22,543,763	\$ 24,654,357	\$ 25,453,210
Field Collections				
Auburn/Opelika	\$ 1,058,088	\$ 892,385	\$ 1,056,758	\$ 1,018,854
Birmingham	5,354,541	4,330,479	5,476,142	7,351,831
Decatur	2,929,654	3,153,037	3,404,470	3,107,298
Dothan	975,096	1,148,213	1,426,847	1,710,438
Gadsden	2,701,706	2,467,339	1,980,482	3,290,501
Mobile	2,159,240	2,607,202	2,629,070	2,968,517
Montgomery	1,492,218	1,676,876	2,230,551	2,242,509
Tuscaloosa	1,056,924	1,233,147	1,302,614	2,057,622
Subtotal for field	\$ 17,727,467	\$ 17,508,678	\$ 19,506,934	\$ 23,747,570
TOTAL	\$ 42,514,320	\$ 40,418,683	\$ 45,135,856	\$ 50,045,245



*Data collected for FY 1999 and FY 2000 reflect lower collections as the result of changes implemented in the reporting of data.

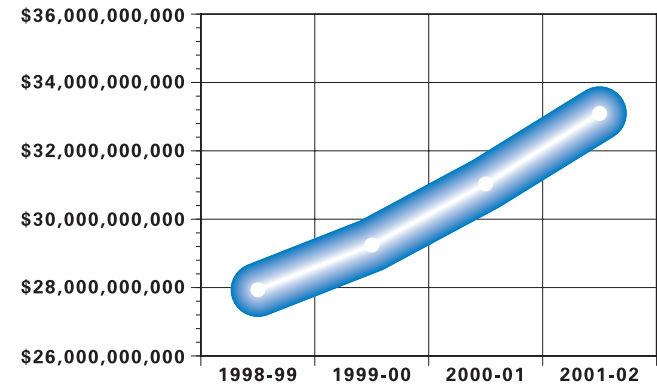
Net Taxable Assessed Valuation by County

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

County	1998-99	1999-00	2000-01	2001-02	County	1998-99	1999-00	2000-01	2001-02
Autauga	\$ 239,358,110	\$ 262,620,000	\$ 272,839,290	\$ 337,785,137	Etowah	\$ 495,713,350	\$ 504,962,820	\$ 533,164,520	\$ 744,057,823
Baldwin	1,682,943,080	1,792,847,020	1,911,702,110	2,021,962,931	Fayette	79,765,310	86,593,070	91,396,310	91,291,380
Barbour	132,880,400	139,891,740	167,894,550	163,365,820	Franklin	124,555,140	133,033,710	140,255,500	150,679,240
Bibb	96,869,190	103,010,880	106,751,850	109,004,910	Geneva	86,495,880	91,994,780	108,745,520	110,374,597
Blount	206,308,910	222,595,200	239,582,040	249,697,420	Greene	99,241,520	98,130,790	99,778,750	104,194,350
Bullock	49,293,580	50,675,290	54,129,560	58,953,780	Hale	73,121,020	77,424,870	79,654,000	91,549,840
Butler	114,183,680	120,189,060	125,092,180	144,316,500	Henry	84,037,490	91,751,390	94,988,690	111,148,300
Calhoun	506,244,330	539,536,140	669,949,320	742,877,085	Houston	870,779,180	907,222,580	915,577,120	928,641,020
Chambers	194,644,610	205,317,610	212,567,720	210,489,945	Jackson	227,029,760	242,270,070	253,808,060	330,664,085
Cherokee	121,631,710	134,851,380	139,453,280	151,459,260	Jefferson	5,374,416,960	5,428,021,140	5,525,369,260	5,657,364,229
Chilton	212,391,320	224,703,460	233,602,160	234,940,210	Lamar	83,118,460	83,753,280	87,393,410	88,830,032
Choctaw	139,090,230	144,782,650	150,030,890	157,178,280	Lauderdale	432,901,910	446,066,180	466,947,600	471,917,300
Clarke	145,090,810	173,089,360	172,161,780	169,680,635	Lawrence	141,641,140	154,102,190	159,985,730	162,500,470
Clay	53,497,200	66,306,360	66,174,960	65,338,680	Lee	595,707,910	646,268,770	675,637,140	795,229,240
Cleburne	67,954,250	74,160,120	76,055,140	74,505,575	Limestone	280,520,181	299,010,600	348,104,750	360,564,600
Coffee	185,791,930	196,558,320	204,181,430	234,423,870	Lowndes	60,516,240	62,731,320	67,425,560	78,309,380
Colbert	279,915,040	285,210,300	309,687,740	296,451,440	Macon	76,334,920	91,395,720	87,998,460	91,992,700
Conecuh	74,922,060	88,691,170	94,825,980	95,899,656	Madison	1,623,633,560	1,720,145,380	1,973,389,310	2,069,090,860
Coosa	78,202,830	79,471,700	83,612,680	103,600,650	Marengo	156,529,620	157,749,130	163,211,480	175,974,010
Covington	215,602,300	233,668,620	261,564,930	299,469,100	Marion	156,998,840	157,728,410	163,329,310	163,056,380
Crenshaw	57,458,380	60,862,200	62,119,990	63,487,690	Marshall	412,480,400	433,360,820	460,562,900	544,533,650
Cullman	442,580,780	449,020,860	480,082,520	490,301,820	Mobile	2,439,974,420	2,634,181,440	2,661,534,600	3,046,266,880
Dale	183,467,560	197,482,530	203,420,680	212,014,120	Monroe	151,824,180	156,492,620	182,734,300	163,283,775
Dallas	211,096,320	209,577,980	221,265,100	228,588,790	Montgomery	1,622,419,900	1,581,083,100	1,699,453,880	1,733,514,620
DeKalb	245,128,280	259,019,110	274,837,570	297,743,990	Morgan	703,845,190	757,641,390	825,064,220	900,471,110
Elmore	356,834,910	384,218,170	410,805,820	489,465,790	Perry	50,073,140	51,048,600	53,230,800	57,909,540
Escambia	217,835,930	214,413,480	215,121,120	249,345,315	Pickens	95,157,740	94,997,620	97,794,880	97,779,099

ALABAMA DEPARTMENT OF REVENUE

County	1998-99	1999-00	2000-01	2001-02
Pike	\$ 158,755,220	\$ 163,483,120	\$ 168,631,300	\$ 168,845,360
Randolph	133,908,530	167,562,930	170,298,220	174,640,490
Russell	213,114,450	226,375,810	255,104,850	257,296,220
St. Clair	329,833,800	344,269,980	466,520,600	434,023,983
Shelby	1,382,506,940	1,494,504,640	1,602,952,060	1,672,634,280
Sumter	79,659,890	80,537,800	83,629,840	92,912,137
Talladega	376,533,140	389,419,290	457,463,320	481,917,025
Tallapoosa	280,752,230	324,760,120	347,449,220	362,838,880
Tuscaloosa	1,032,104,360	1,082,672,260	1,159,536,740	1,339,262,220
Walker	388,207,520	382,575,550	390,498,500	388,527,954
Washington	239,120,040	257,863,590	256,434,290	196,388,940
Wilcox	77,580,740	86,106,640	94,423,920	103,297,763
Winston	132,579,960	138,915,820	143,698,660	146,682,460
TOTAL	\$27,934,707,911	\$29,240,980,050	\$31,032,689,970	\$33,092,804,621



Property Tax Collections (Net collections after all exemptions)

Oct. 1, 2001 lien date; Oct. 1, 2002 collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes	County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 2,201,645	\$ 3,129,511	\$ 2,661,610	\$ 1,805,809	\$ 9,798,576	Escambia	\$ 1,598,326	\$ 2,910,826	\$ 1,988,696	\$ 1,810,377	\$ 8,308,225
Baldwin	13,203,640	20,322,248	26,501,446	10,013,624	70,040,957	Etowah	4,006,097	7,851,513	10,981,054	4,900,653	27,739,316
Barbour	1,073,985	1,791,868	2,764,181	908,671	6,538,705	Fayette	601,789	1,048,005	694,774	413,650	2,758,219
Bibb	697,365	1,000,799	789,326	172,521	2,660,012	Franklin	1,008,055	2,747,897	1,777,612	1,599,355	7,132,918
Blount	1,629,431	4,330,330	2,302,262	872,184	9,134,206	Geneva	715,401	1,699,300	1,505,416	549,712	4,469,828
Bullock	382,982	1,439,533	851,182	263,772	2,937,469	Greene	696,451	2,372,841	909,289	197,203	4,175,784
Butler	962,600	1,755,596	1,964,310	889,571	5,572,077	Hale	623,027	1,598,193	765,083	203,051	3,189,354
Calhoun	4,448,396	12,140,549	10,423,850	6,501,692	33,514,487	Henry	725,864	1,502,321	1,630,754	415,587	4,274,525
Chambers	1,506,229	3,431,314	3,014,534	470,056	8,422,133	Houston	9,064,477	10,994,732	7,543,417	3,039,738	30,642,364
Cherokee	983,999	4,176,320	1,772,936	244,782	7,178,037	Jackson	1,861,752	2,255,270	2,541,338	2,845,646	9,504,006
Chilton	1,548,855	5,213,223	2,183,086	650,429	9,595,593	Jefferson	37,323,704	81,671,812	159,805,446	140,370,897	419,171,858
Choctaw	1,050,403	1,611,573	2,558,851	91,726	5,312,554	Lamar	593,166	1,377,546	730,800	233,790	2,935,301
Clarke	1,306,943	1,957,912	4,010,427	433,103	7,708,385	Lauderdale	3,086,551	5,750,055	10,099,580	3,866,869	22,803,056
Clay	436,752	752,261	1,060,605	210,662	2,460,279	Lawrence	1,078,582	2,200,860	1,772,694	248,094	5,300,230
Cleburne	509,756	1,001,657	1,538,654	321,500	3,371,567	Lee	4,948,678	10,748,857	11,439,431	13,472,980	40,609,947
Coffee	1,503,553	3,762,507	2,211,460	2,854,243	10,331,764	Limestone	2,459,773	5,119,952	3,874,193	2,121,243	13,575,160
Colbert	2,058,886	3,989,430	4,527,832	2,136,339	12,712,487	Lowndes	511,370	1,672,203	994,049	168,858	3,346,479
Conecuh	607,224	1,638,437	1,017,932	310,942	3,574,536	Macon	578,752	1,407,400	2,235,218	433,381	4,654,751
Coosa	677,209	786,880	1,348,722	62,008	2,874,820	Madison	13,850,556	25,639,603	60,946,462	26,228,869	126,665,491
Covington	1,956,975	3,178,146	2,341,302	2,008,626	9,485,049	Marengo	1,174,225	2,241,294	1,586,169	2,117,763	7,119,451
Crenshaw	417,157	1,388,087	589,552	137,203	2,531,999	Marion	1,064,839	1,286,642	1,334,228	809,881	4,495,589
Cullman	3,300,216	5,012,417	4,160,575	3,172,729	15,645,937	Marshall	3,605,269	7,910,028	8,266,099	4,294,983	24,076,379
Dale	1,380,861	3,356,794	2,203,379	2,148,296	9,089,330	Mobile	21,240,263	65,665,054	89,310,997	13,252,991	189,469,305
Dallas	1,522,412	3,050,572	3,047,862	774,488	8,395,334	Monroe	1,089,510	1,804,754	1,871,825	659,517	5,425,606
DeKalb	1,958,706	4,124,310	4,914,988	1,853,343	12,851,347	Montgomery	11,334,508	13,699,689	15,884,418	20,852,904	61,771,518
Elmore	3,240,257	4,375,533	4,084,177	783,325	12,483,292	Morgan	6,665,425	11,684,321	17,767,556	9,858,588	45,975,890

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Perry	\$ 369,886	\$ 1,418,523	\$ 617,950	\$ 144,416	\$ 2,550,775
Pickens	643,013	1,647,396	1,273,603	776,661	4,340,673
Pike	1,041,143	2,127,286	1,864,633	795,354	5,828,686
Randolph	1,148,691	2,246,731	2,144,892	619,379	6,159,693
Russell	1,712,259	3,295,254	6,022,453	3,260,455	14,290,420
St. Clair	3,038,884	5,236,893	6,706,260	1,515,495	16,497,532
Shelby	11,055,897	13,353,731	53,447,510	19,844,009	97,701,147
Sumter	616,814	1,615,203	1,408,277	425,724	4,066,017
Talladega	3,612,711	4,878,881	9,919,457	3,680,537	22,091,586
Tallapoosa	2,357,949	3,221,874	5,576,458	1,008,776	12,165,056
Tuscaloosa	9,091,835	23,715,091	15,175,322	11,243,265	59,225,513
Walker	2,537,658	3,718,875	3,552,023	2,407,735	12,216,291
Washington	1,351,980	2,218,157	2,782,454	74,064	6,426,655
Wilcox	717,139	1,585,535	378,011	100,983	2,781,668
Winston	972,643	1,471,182	1,754,841	465,204	4,663,870
TOTAL *	\$222,341,349	\$445,329,387	\$625,725,781	\$341,420,280	\$1,634,817,064

Details may not add up to totals due to rounding.

Industrial Exemption Assessed Value

	State	County	Schools	Municipal		State	County	Schools	Municipal
Autauga	\$ 449,420	\$ 449,420	\$ 449,420	\$ 449,420	Etowah	\$ 387,020	\$ 387,020	\$ 0	\$ 387,020
Baldwin	13,078,460	12,961,920	0	11,348,300	Fayette	450,860	450,860	0	450,860
Barbour	262,840	262,840	262,840	262,840	Franklin	34,000	3,400	0	0
Bibb	1,049,860	1,049,860	0	1,049,860	Geneva	0	0	0	0
Blount	0	0	0	0	Greene	2,981,160	2,981,160	0	267,400
Bullock	0	0	0	0	Hale	4,780	4,780	0	0
Butler	0	0	0	0	Henry	0	0	0	0
Calhoun	10,488,059	10,124,589	9,720,738	9,122,468	Houston	0	0	0	0
Chambers	490	490	0	0	Jackson	570,840	570,840	0	160,500
Cherokee	89,180	89,180	0	89,180	Jefferson	69,060	0	0	2,700
Chilton	0	0	0	0	Lamar	0	0	0	0
Choctaw	22,497,440	22,497,440	0	0	Lauderdale	0	0	0	0
Clarke	0	0	0	0	Lawrence	933,420	0	0	0
Clay	0	0	0	0	Lee	1,691,340	1,691,340	1,691,340	1,691,340
Cleburne	4,211,240	4,211,240	0	4,211,240	Limestone	522,120	522,120	522,120	0
Coffee	0	0	0	0	Lowndes	1,068,080	1,000,440	0	692,480
Colbert	31,609,140	31,550,680	0	745,420	Macon	0	0	0	0
Conecuh	0	0	0	0	Madison	108,308,160	108,273,100	0	106,658,700
Coosa	0	0	0	0	Marengo	4,211,240	4,211,240	0	3,895,680
Covington	0	0	0	0	Marion	0	0	0	0
Crenshaw	0	0	0	0	Marshall	0	0	0	0
Cullman	708,080	708,080	0	708,080	Mobile	0	165,500	0	165,500
Dale	70,680	70,680	0	70,680	Monroe	0	0	0	0
Dallas	0	0	0	0	Montgomery	0	0	0	0
DeKalb	2,680	0	0	0	Morgan	155,860	155,860	0	0
Elmore	271,520	2,371,520	271,520	87,160	Perry	0	0	0	0
Escambia	1,572,740	0	0	0	Pickens	1,809,740	1,809,740	1,809,740	1,809,740

ALABAMA DEPARTMENT OF REVENUE

	State	County	Schools	Municipal
Pike	\$ 3,501,160	\$ 3,501,160	\$ 3,501,160	\$ 3,372,360
Randolph	2,196,510	1,935,370	0	2,137,190
Russell	0	0	0	0
St. Clair	0	0	0	0
Shelby	0	0	0	0
Sumter	0	0	0	0
Talladega	0	0	0	0
Tallapoosa	1,010,600	0	0	0
Tuscaloosa	999,980	999,980	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
Total	\$217,267,759	\$215,011,849	\$18,228,878	\$149,836,118

Abatements Assessed Value (Ad Valorem)

	State	County	Schools	Municipal		State	County	Schools	Municipal
Autauga	\$ 3,753,300	\$ 3,753,300	\$ 0	\$ 3,753,300	Etowah	\$ 14,944,600	\$ 14,944,600	\$ 0	\$ 13,224,020
Baldwin	7,508,720	7,508,720	0	166,520	Fayette	400,560	400,560	0	400,560
Barbour	4,481,560	4,481,560	0	4,481,560	Franklin	0	0	0	0
Bibb	0	0	0	0	Geneva	1,287,240	1,287,240	0	876,300
Blount	84,000	84,000	0	0	Greene	0	0	0	0
Bullock	0	0	0	0	Hale	7,222,980	7,222,980	0	0
Butler	4,481,380	4,481,380	0	4,481,380	Henry	1,656,360	1,656,360	0	0
Calhoun	14,866,537	14,866,537	0	11,334,280	Houston	18,329,040	18,329,040	0	13,105,260
Chambers	43,541,630	43,541,630	0	65,200	Jackson	67,560,520	67,560,520	0	23,011,260
Cherokee	0	0	0	0	Jefferson	86,583,187	86,583,187	0	61,775,399
Chilton	11,555,380	11,555,380	0	11,555,380	Lamar	2,886,508	2,886,508	0	2,886,508
Choctaw	0	0	0	0	Lauderdale	7,161,340	7,161,340	0	6,675,640
Clarke	71,545,320	71,545,320	0	53,113,160	Lawrence	10,223,540	10,223,540	0	0
Clay	1,673,660	1,673,660	0	1,673,660	Lee	48,574,800	48,574,800	0	47,737,600
Cleburne	0	0	0	0	Limestone	35,036,740	35,036,740	0	28,528,200
Coffee	1,708,060	1,708,060	0	1,679,340	Lowndes	0	0	0	0
Colbert	0	0	0	0	Macon	173,360	173,360	0	0
Conecuh	10,506,840	10,506,840	0	850,220	Madison	0	0	0	0
Coosa	0	0	0	0	Marengo	0	0	0	0
Covington	1,845,080	1,845,080	0	1,845,080	Marion	7,588,280	7,588,280	0	7,144,940
Crenshaw	1,439,280	1,439,280	0	1,291,220	Marshall	21,418,900	21,418,900	408,980	20,483,360
Cullman	33,609,360	33,609,360	0	29,340,940	Mobile	267,256,480	267,602,800	0	0
Dale	6,506,320	6,506,320	0	6,449,940	Monroe	7,229,500	7,229,500	0	30,240
Dallas	7,349,180	7,349,180	0	6,028,280	Montgomery	69,868,360	69,868,360	0	60,012,900
DeKalb	7,684,620	7,684,620	0	7,434,820	Morgan	268,884,200	268,884,200	0	78,521,620
Elmore	20,474,720	20,474,720	0	389,880	Perry	0	0	0	0
Escambia	18,231,560	18,231,560	0	4,258,740	Pickens	1,533,620	1,533,620	0	1,533,620

ALABAMA DEPARTMENT OF REVENUE

	State	County	Schools	Municipal
Pike	\$ 6,157,040	\$ 6,157,040	\$ 0	\$ 2,564,740
Randolph	0	0	0	0
Russell	13,513,700	13,513,700	0	11,556,040
St. Clair	14,665,120	14,665,120	0	9,067,700
Shelby	48,600,820	48,600,820	0	12,351,780
Sumter	947,980	947,980	0	90,000
Talladega	147,710,980	147,710,980	0	8,112,820
Tallapoosa	7,225,440	7,225,440	0	552,440
Tuscaloosa	120,269,620	120,269,620	0	34,178,000
Walker	4,731,760	4,731,760	0	249,777
Washington	23,192,800	23,192,800	0	0
Wilcox	11,122,780	11,122,780	0	0
Winston	2,540,560	2,540,560	0	684,120
Total	\$1,619,345,222	\$1,619,691,542	\$408,980	\$595,547,744

Office of the Ex-Officio Land Commissioner

Land Sales

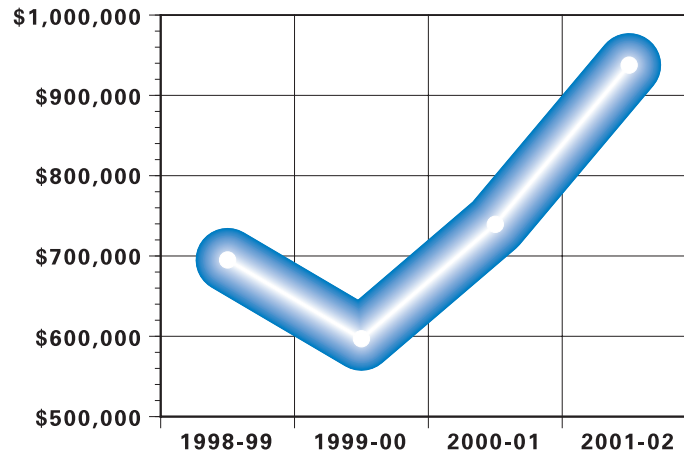
Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
1999	7,440	\$ 32,927,035	5,734	\$ 3,710,058.32	349	\$ 466,431.50	312	\$ 228,641.54
2000	6,229	\$ 34,379,621	5,494	\$ 4,354,141.22	322	\$ 246,613.32	348	\$ 350,319.58
2001	8,146	\$ 51,002,696	5,674	\$ 4,748,710.66	380	\$ 455,279.92	389	\$ 284,148.63
2002	7,981	\$ 50,487,176	6,409	\$ 5,624,288.66	409	\$ 588,177.92	403	\$ 349,490.82
TOTAL	29,796	\$168,796,528	23,311	\$18,437,198.86	1,460	\$1,756,502.66	1,452	\$1,212,600.57

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

1999	\$695,073.04
2000	\$596,932.90
2001	\$739,428.55
2002	\$937,668.74



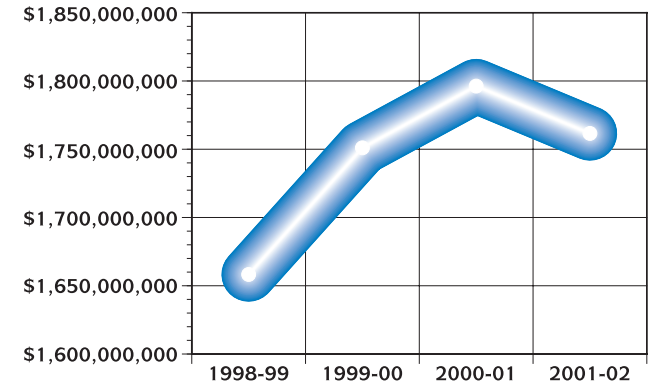
Income Tax Liability by County

County	1998-99	1999-00	2000-01	2001-02
Autauga	\$ 9,279,788.00	\$ 9,352,934.00	\$ 10,182,891.00	\$ 16,603,718.00
Baldwin	52,551,673.00	57,401,788.00	57,359,254.15	61,899,404.00
Barbour	6,346,228.00	6,937,815.00	6,681,180.00	7,158,601.00
Bibb	6,126,461.15	6,103,720.00	6,631,151.00	6,616,016.00
Blount	11,409,637.00	13,329,138.00	12,986,538.00	13,116,235.00
Bullock	3,652,296.00	4,132,615.00	4,189,324.00	2,330,537.00
Butler	5,527,582.28	5,690,770.00	5,950,269.00	5,884,643.00
Calhoun	37,172,767.32	38,589,096.13	39,815,481.00	39,414,472.00
Chambers	8,962,125.00	10,451,497.00	9,587,131.25	8,764,197.00
Cherokee	4,177,283.00	3,938,568.00	4,363,322.00	4,203,988.00
Chilton	8,619,938.00	9,328,914.00	9,684,669.00	11,801,662.00
Choctaw	4,067,543.00	4,254,387.00	4,316,083.00	4,247,915.00
Clarke	9,136,986.00	9,739,148.00	9,542,678.00	9,216,879.00
Clay	3,674,329.01	4,375,447.00	4,086,242.00	4,043,633.00
Cleburne	2,282,062.00	2,611,453.00	2,528,173.00	2,482,235.00
Coffee	11,365,604.60	12,284,896.00	12,319,305.00	12,731,180.00
Colbert	18,485,432.00	19,965,990.00	20,499,213.00	17,535,651.00
Conecuh	3,330,240.00	3,417,284.00	3,527,979.00	3,525,641.00
Coosa	2,825,576.03	2,947,714.00	3,109,806.00	3,090,474.00
Covington	11,274,412.30	11,283,250.00	11,729,840.00	10,989,805.00
Crenshaw	3,494,924.00	3,848,639.00	4,775,148.00	3,778,724.00
Cullman	18,563,158.00	19,485,052.00	19,086,684.00	26,356,647.00
Dale	10,847,515.00	11,155,435.00	11,635,299.00	12,245,167.00
Dallas	12,388,963.00	12,685,022.00	12,902,097.00	12,546,256.00
DeKalb	15,684,789.00	17,892,155.00	18,080,044.00	19,093,563.00
Elmore	22,597,797.00	24,470,252.50	25,839,117.00	26,850,835.00
Escambia	9,254,539.00	9,681,445.00	9,937,338.00	10,610,007.00

County	1998-99	1999-00	2000-01	2001-02
Etowah	\$ 35,330,449.00	\$ 36,875,531.00	\$ 37,436,941.00	\$ 32,227,517.00
Fayette	4,600,561.00	5,217,942.00	4,939,059.00	4,940,945.00
Franklin	8,895,188.00	8,921,225.25	9,461,993.00	9,043,868.00
Geneva	6,332,844.00	6,762,276.00	7,015,788.95	6,974,314.00
Greene	1,821,333.00	1,854,020.00	2,158,784.00	2,201,670.00
Hale	4,607,203.00	5,274,740.00	5,269,030.00	4,518,149.00
Henry	4,980,654.00	5,273,940.00	5,402,648.05	5,338,013.00
Houston	35,337,439.30	36,284,069.03	36,195,715.80	35,006,735.00
Jackson	16,079,010.00	17,013,729.00	17,534,999.00	18,946,479.00
Jefferson	357,597,644.07	381,452,884.83	383,234,353.35	331,934,554.00
Lamar	3,930,300.00	4,354,527.00	4,156,288.00	3,956,385.00
Lauderdale	25,548,462.12	24,655,270.05	25,329,204.00	30,799,743.00
Lawrence	8,434,141.50	8,868,959.00	9,425,023.00	8,987,035.00
Lee	31,566,714.00	33,419,575.80	35,631,406.05	33,424,502.00
Limestone	12,860,082.00	12,986,520.00	13,467,532.00	24,936,148.00
Lowndes	2,587,887.00	2,703,906.00	2,925,609.00	2,823,947.00
Macon	3,657,166.90	3,812,700.19	4,003,290.00	4,355,772.00
Madison	133,835,831.17	147,285,749.63	165,450,457.60	151,085,218.00
Marengo	6,280,079.00	6,562,519.00	6,575,136.00	7,162,699.00
Marion	8,091,362.00	8,023,698.00	7,835,469.00	7,519,608.00
Marshall	26,929,039.14	27,259,361.00	30,258,349.12	29,190,305.00
Mobile	141,172,202.65	142,138,754.00	142,093,965.00	140,295,703.00
Monroe	6,232,227.00	6,385,391.00	6,744,505.00	7,190,407.00
Montgomery	94,841,861.26	104,066,882.24	99,644,098.00	92,016,278.00
Morgan	61,451,267.00	64,297,666.60	66,681,305.15	50,487,018.00
Perry	1,843,373.00	1,882,941.00	1,963,647.00	1,725,012.00
Pickens	4,730,721.00	4,789,161.00	5,023,595.00	4,925,530.00

ALABAMA DEPARTMENT OF REVENUE

County	1998-99	1999-00	2000-01	2001-02
Pike	\$ 7,145,437.00	\$ 7,925,371.00	\$ 6,714,823.00	\$ 9,037,419.00
Randolph	4,038,359.00	4,321,581.00	4,568,231.04	4,240,845.00
Russell	4,950,982.00	5,172,690.00	5,114,333.00	6,980,302.00
St. Clair	20,442,292.00	22,021,993.00	22,436,818.00	22,509,085.00
Shelby	48,701,042.00	50,242,593.00	54,552,551.05	95,120,010.00
Sumter	2,899,332.00	3,009,095.00	3,025,762.00	2,675,945.00
Talladega	21,602,146.00	22,742,474.00	23,639,957.00	23,761,006.07
Tallapoosa	11,223,157.00	11,422,294.00	11,769,368.00	12,258,809.00
Tuscaloosa	59,349,886.00	62,267,967.00	67,950,198.30	65,545,408.00
Walker	25,553,863.00	26,300,019.36	26,661,653.00	23,743,980.00
Washington	5,361,219.00	5,637,626.00	5,801,963.10	5,271,350.00
Wilcox	2,735,441.00	2,993,464.00	3,100,047.00	2,930,145.00
Winston	7,829,987.00	7,986,545.00	7,490,398.00	7,312,509.00
Out-of-state	73,751,134.56	75,201,568.50	76,212,708.00	70,639,684.00
County unknown	473.00	0.00	0.00	397,841.00
TOTAL	\$1,658,259,441.36	\$1,751,023,644.11	\$1,796,243,257.96	\$1,761,575,977.07



Income Tax Collections and Refunds

Income Tax Collections

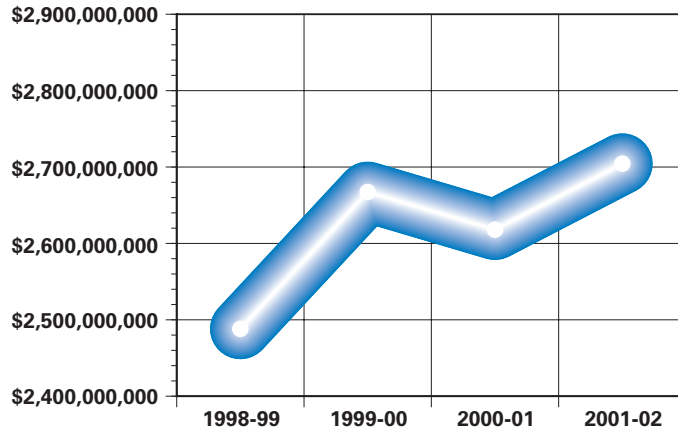
	1998-99	1999-00	2000-01	2001-02
Individual Paid on Estimates	\$ 181,193,283.60	\$ 216,522,501.10	\$ 196,548,106.42	\$ 170,797,136.13
Withholding	\$1,775,032,132.81	\$1,888,513,914.98	\$1,956,303,987.14	\$1,984,524,142.30
S-Corp Shareholder Total ¹	\$ 3,301,769.31	\$ 5,618,878.53	\$ 4,994,607.62	\$ 1,546,875.19
Collected as Additional Tax Due	\$ 276,248,392.23	\$ 298,412,685.06	\$ 279,793,167.58	\$ 242,984,322.32
Total Individual Gross	\$2,235,775,577.95	\$2,409,067,979.67	\$2,437,639,868.76	\$2,399,852,475.94
Total Corporate Gross	\$ 252,391,728.38	\$ 258,258,344.86	\$ 180,392,397.42	\$ 304,539,069.44
Total Income Tax Collections	\$2,488,167,306.33	\$2,667,326,324.53	\$2,618,032,266.18	\$2,704,391,545.38

¹Beginning with fiscal period 1990-91, certain Sub-Chapter S Corporations made payments with their Sub-Chapter S return. The total shown reflects these payments.

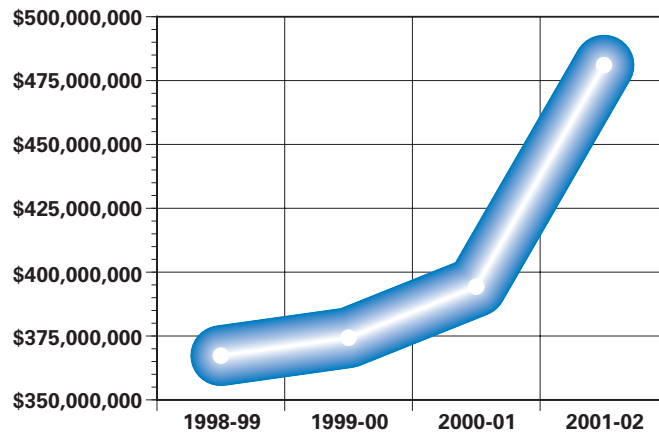
Income Tax Refunds

Fiscal Year	No. of Refunds	Individual Refunds	Corporate Refunds	Total Refunds
1998-99	1,167,404	\$328,316,788	\$ 38,998,995	\$367,315,783
1999-00	1,165,489	\$337,634,832	\$ 36,683,196	\$374,318,028
2000-01	1,096,404	\$338,477,990	\$ 55,876,883	\$394,354,873
2001-02	1,019,527	\$369,158,483	\$111,872,950	\$481,031,433

Total Income Tax Collections



Total Income Tax Refunds



Total Refund Checkoff Donations and Voluntary Contributions for FY 1999-FY 2002

Voluntary Checkoffs Available on Alabama Returns

Alabama Aging Fund provides nutrition programs, and purchases supplies and equipment for senior citizens' programs. (Available tax year 1984.)

Alabama Arts Fund provides opportunities for children in grades K-12 to attend professional arts productions. (Available tax year 1982.)

Alabama Nongame Wildlife Fund provides for the conservation of Alabama's nongame and endangered species. (Available tax year 1982.)

Child Abuse Trust Fund finances various programs across the state aimed at the prevention of child abuse. (Available tax year 1983.)

Alabama Veterans' Program provides for special nursing and health care for ailing and aged veterans. (Available tax year 1989.)

Alabama Indian Children's Scholarship Fund provides scholarships for Indian Children who attend colleges or universities within the state. (Available tax year 1990.)

Penny Trust Fund provides for public health and disease prevention programs, both across the state and within the public school system. (Available tax year 1990.)

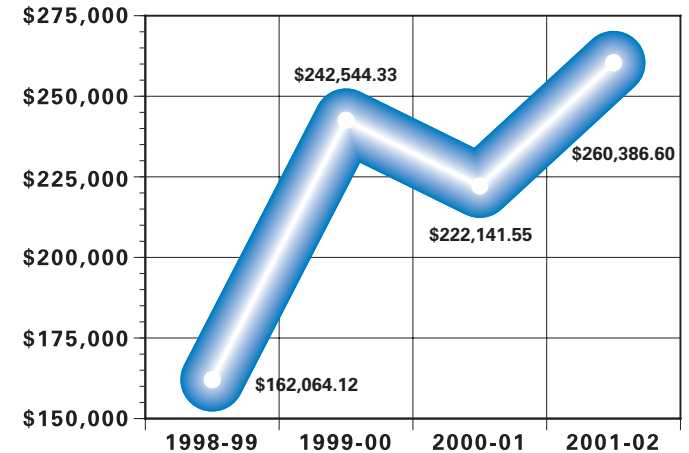
Foster Care Trust Fund provides the state's foster children with certain needs beyond the basic necessities of food, clothes and shelter provided by the Department of Human Resources. Such needs may include music or dance lessons, tutoring, school pictures, athletic equipment, or school field trips. (Available tax year 1992.)

Alabama Alliance for the Mentally Ill provides support for local and statewide advocacy groups devoted to eradicating mental illness and improving the quality of life for those who are mentally ill. (Available tax year 1997.)

Mental Health Consumers of Alabama provides support for an advocacy group comprised of individuals who have experienced serious mental illness, serious emotional and psychological anguish, and the stigmas often associated with such illnesses. (Available tax year 1997.)

***Neighbors Helping Neighbors Fund** provides for a home weatherization assistance program for persons 60 years and older, families with children, and disabled persons meeting certain eligibility requirements. (Available tax year 1997.)

*Not a refund checkoff donation; taxpayers may elect to make a voluntary contribution to the fund.



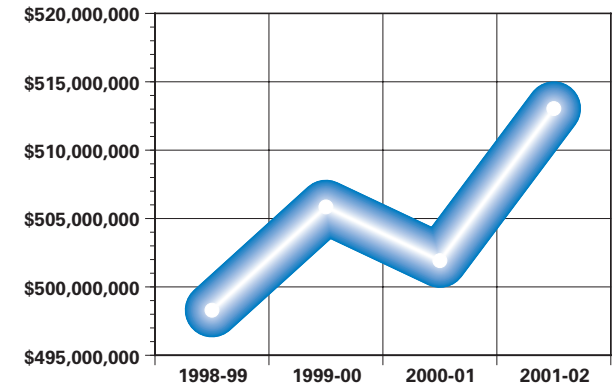
Estimated Fuel Tax by County

	1998-99	1999-00	2000-01	2001-02
Autauga	\$ 4,795,118.02	\$ 4,867,793.34	\$ 4,829,983.08	\$ 4,937,001.24
Baldwin	14,928,498.48	15,154,756.38	15,037,042.83	15,370,219.27
Barbour	2,425,712.83	2,462,477.19	2,443,350.06	2,497,487.48
Bibb	2,487,003.43	2,524,696.72	2,505,086.31	2,560,591.62
Blount	5,625,281.86	5,710,539.23	5,666,183.00	5,791,728.87
Bullock	909,393.16	923,176.02	916,005.31	936,301.28
Butler	2,467,569.83	2,504,968.58	2,485,511.40	2,540,582.99
Calhoun	14,486,010.19	14,705,561.69	14,591,337.23	14,914,638.15
Chambers	4,310,274.44	4,375,601.41	4,341,614.22	4,437,811.56
Cherokee	2,669,878.66	2,710,343.62	2,689,291.21	2,748,877.96
Chilton	4,460,760.32	4,528,368.07	4,493,194.28	4,592,750.19
Choctaw	1,959,306.25	1,989,001.70	1,973,552.27	2,017,280.36
Clarke	3,152,230.76	3,200,006.30	3,175,150.47	3,245,502.42
Clay	1,867,121.19	1,895,419.48	1,880,696.94	1,922,367.62
Cleburne	1,880,076.93	1,908,571.57	1,893,746.87	1,935,706.71
Coffee	5,277,968.42	5,357,961.87	5,316,344.26	5,434,138.74
Colbert	6,932,814.82	7,037,889.30	6,983,222.97	7,137,950.55
Conecuh	1,554,190.29	1,577,745.76	1,565,490.72	1,600,177.37
Coosa	1,409,185.68	1,430,543.44	1,419,431.79	1,450,882.21
Covington	4,720,871.68	4,792,421.71	4,755,196.89	4,860,558.01
Crenshaw	1,450,544.38	1,472,528.98	1,461,091.21	1,493,464.68
Cullman	9,439,750.16	9,582,820.01	9,508,386.11	9,719,063.85
Dale	5,776,764.34	5,864,317.59	5,818,766.90	5,947,693.58
Dallas	4,947,597.10	5,022,583.40	4,983,570.82	5,093,992.03
DeKalb	7,039,450.52	7,146,141.17	7,090,634.00	7,247,741.50
Elmore	6,477,370.80	6,575,542.51	6,524,467.43	6,669,030.35
Escambia	4,389,005.46	4,455,525.69	4,420,917.70	4,518,872.17

	1998-99	1999-00	2000-01	2001-02
Etowah	\$12,341,835.52	\$12,528,889.68	\$12,431,572.38	\$12,707,019.29
Fayette	2,359,439.24	2,395,199.15	2,376,594.61	2,429,252.92
Franklin	3,690,392.19	3,746,324.17	3,717,224.85	3,799,587.57
Geneva	3,219,002.64	3,267,790.19	3,242,407.85	3,314,250.02
Greene	1,012,042.47	1,027,381.09	1,019,400.98	1,041,987.89
Hale	1,610,497.92	1,634,906.79	1,622,207.76	1,658,151.10
Henry	2,055,975.99	2,087,136.58	2,070,924.89	2,116,810.46
Houston	10,428,372.65	10,586,426.16	10,504,196.81	10,736,938.78
Jackson	6,547,132.46	6,646,361.49	6,594,736.33	6,740,856.20
Jefferson	74,945,457.34	76,081,338.60	75,490,381.95	77,163,025.75
Lamar	2,031,061.11	2,061,844.09	2,045,828.85	2,091,158.37
Lauderdale	10,592,312.56	10,752,850.77	10,669,328.73	10,905,729.53
Lawrence	4,066,606.90	4,128,240.82	4,096,174.99	4,186,934.12
Lee	10,680,511.24	10,842,386.20	10,758,168.70	10,996,537.93
Limestone	7,439,583.51	7,552,338.62	7,493,676.34	7,659,714.06
Lowndes	1,341,417.20	1,361,747.86	1,351,170.58	1,381,108.52
Macon	2,278,216.73	2,312,745.62	2,294,781.53	2,345,627.11
Madison	31,828,262.35	32,310,654.85	32,059,684.03	32,770,031.89
Marengo	2,558,259.99	2,597,033.25	2,576,860.97	2,633,956.60
Marion	3,752,679.40	3,809,555.40	3,779,964.94	3,863,717.79
Marshall	10,159,790.23	10,313,773.08	10,233,661.55	10,460,409.25
Mobile	41,246,585.72	41,871,723.32	41,546,487.54	42,467,034.94
Monroe	2,822,357.73	2,865,133.69	2,842,878.95	2,905,868.75
Montgomery	24,131,058.97	24,496,791.85	24,306,514.67	24,845,075.22
Morgan	13,517,319.61	13,722,189.53	13,615,603.35	13,917,284.89
Perry	1,107,715.62	1,124,504.27	1,115,769.76	1,140,491.92
Pickens	2,332,531.17	2,367,883.26	2,349,490.89	2,401,548.66

ALABAMA DEPARTMENT OF REVENUE

	1998-99	1999-00	2000-01	2001-02
Pike	\$ 3,241,924.33	\$ 3,291,059.28	\$ 3,265,496.20	\$ 3,337,849.95
Randolph	2,663,400.79	2,703,767.58	2,682,766.24	2,742,208.42
Russell	5,534,093.40	5,617,968.70	5,574,331.51	5,697,842.22
St. Clair	7,331,452.92	7,442,569.20	7,384,759.54	7,548,383.99
Shelby	14,544,809.31	14,765,251.97	14,650,563.88	14,975,177.08
Sumter	1,463,998.42	1,486,186.93	1,474,643.07	1,507,316.81
Talladega	8,636,494.40	8,767,390.02	8,699,289.91	8,892,040.47
Tallapoosa	4,654,099.80	4,724,637.82	4,687,939.52	4,791,810.41
Tuscaloosa	16,635,666.13	16,887,798.04	16,756,623.21	17,127,900.47
Walker	8,948,927.01	9,084,557.89	9,013,994.20	9,213,717.67
Washington	2,376,381.36	2,412,398.05	2,393,659.91	2,446,696.34
Wilcox	1,296,072.12	1,315,715.52	1,305,495.79	1,334,421.72
Winston	3,034,134.22	3,080,119.88	3,056,195.26	3,123,911.52
*TOTAL	\$498,297,622.66	\$505,849,874.02	\$501,920,719.31	\$513,041,799.35



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

Estimated Fuel Gallonage Sold by County

County	Gasoline 2000-01	Gasoline 2001-02	Motor Fuels 2000-01	Motor Fuels 2001-02
Autauga	23,045,222	23,658,692	6,722,044	6,669,570
Baldwin	71,746,005	73,655,904	20,927,541	20,764,173
Barbour	11,657,918	11,968,255	3,400,490	3,373,944
Bibb	11,952,479	12,270,657	3,486,410	3,459,194
Blount	27,034,970	27,754,648	7,885,811	7,824,251
Bullock	4,370,522	4,486,866	1,274,834	1,264,883
Butler	11,859,081	12,174,773	3,459,167	3,432,163
Calhoun	69,619,417	71,472,706	20,307,238	20,148,712
Chambers	20,715,075	21,266,517	6,042,366	5,995,197
Cherokee	12,831,373	13,172,948	3,742,774	3,713,556
Chilton	21,438,307	22,009,001	6,253,324	6,204,509
Choctaw	9,416,379	9,667,045	2,746,657	2,725,215
Clarke	15,149,545	15,552,831	4,418,960	4,384,464
Clay	8,973,340	9,212,212	2,617,427	2,596,994
Cleburne	9,035,605	9,276,135	2,635,589	2,615,015
Coffee	25,365,790	26,041,034	7,398,929	7,341,170
Colbert	33,318,942	34,205,901	9,718,778	9,642,910
Conecuh	7,469,401	7,668,239	2,178,744	2,161,736
Coosa	6,772,513	6,952,799	1,975,469	1,960,048
Covington	22,688,396	23,292,367	6,617,962	6,566,300
Crenshaw	6,971,281	7,156,859	2,033,448	2,017,574
Cullman	45,367,213	46,574,901	13,233,130	13,129,827
Dale	27,762,991	28,502,049	8,098,167	8,034,950
Dallas	23,778,033	24,411,011	6,935,797	6,881,654
DeKalb	33,831,430	34,732,032	9,868,266	9,791,230
Elmore	31,130,089	31,958,780	9,080,313	9,009,429

County	Gasoline 2000-01	Gasoline 2001-02	Motor Fuels 2000-01	Motor Fuels 2001-02
Escambia	21,093,455	21,654,969	6,152,735	6,104,704
Etowah	59,314,565	60,893,536	17,301,423	17,166,362
Fayette	11,339,408	11,641,267	3,307,584	3,281,764
Franklin	17,735,936	18,208,072	5,173,383	5,132,997
Geneva	15,470,449	15,882,277	4,512,564	4,477,338
Greene	4,863,852	4,993,329	1,418,733	1,407,658
Hale	7,740,014	7,946,056	2,257,679	2,240,055
Henry	9,880,971	10,144,005	2,882,173	2,859,674
Houston	50,118,509	51,452,677	14,619,032	14,504,910
Jackson	31,465,361	32,302,978	9,178,109	9,106,461
Jefferson	360,186,069	369,774,323	105,062,417	104,242,261
Lamar	9,761,231	10,021,078	2,847,246	2,825,020
Lauderdale	50,906,400	52,261,543	14,848,851	14,732,936
Lawrence	19,544,015	20,064,282	5,700,780	5,656,277
Lee	51,330,281	52,696,707	14,972,493	14,855,612
Limestone	35,754,460	36,706,253	10,429,193	10,347,779
Lowndes	6,446,819	6,618,435	1,880,468	1,865,788
Macon	10,949,055	11,240,522	3,193,722	3,168,791
Madison	152,965,865	157,037,859	44,618,504	44,270,195
Marengo	12,294,936	12,622,231	3,586,301	3,558,305
Marion	18,035,287	18,515,392	5,260,700	5,219,633
Marshall	48,827,708	50,127,515	14,242,519	14,131,337
Mobile	198,230,101	203,507,042	57,821,597	57,370,220
Monroe	13,564,184	13,925,266	3,956,527	3,925,641
Montgomery	115,973,290	119,060,532	33,828,166	33,564,091
Morgan	64,963,914	66,693,271	18,949,278	18,801,353

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2000-01	Gasoline 2001-02	Motor Fuels 2000-01	Motor Fuels 2001-02
Perry	5,323,655	5,465,372	1,552,853	1,540,731
Pickens	11,210,089	11,508,505	3,269,863	3,244,337
Pike	15,580,611	15,995,371	4,544,697	4,509,220
Randolph	12,800,240	13,140,986	3,733,693	3,704,546
Russell	26,596,720	27,304,732	7,757,978	7,697,417
St. Clair	35,234,787	36,172,747	10,277,610	10,197,379
Shelby	69,902,004	71,762,815	20,389,666	20,230,496
Sumter	7,035,941	7,223,240	2,052,309	2,036,288
Talladega	41,506,785	42,611,707	12,107,084	12,012,572
Tallapoosa	22,367,492	22,962,921	6,524,358	6,473,426
Tuscaloosa	79,950,612	82,078,920	23,320,737	23,138,687
Walker	43,008,328	44,153,222	12,545,069	12,447,137
Washington	11,420,832	11,724,858	3,331,334	3,305,329
Wilcox	6,228,891	6,394,706	1,816,901	1,802,718
Winston	14,581,976	14,970,153	4,253,406	4,220,203
*TOTAL	2,394,806,411	2,458,556,832	698,539,373	693,086,316

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

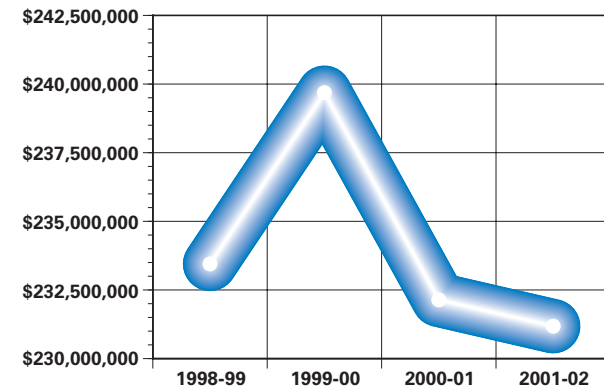
Motor Vehicle Registration Fees

	1998-99	1999-00	2000-01	2001-02
IRP Fees	\$ 50,030,007.53	\$ 53,471,988.11	\$ 48,714,607.22	\$ 43,477,170.00
Motor Vehicle Title Fees	\$ 22,086,072.13	\$ 21,757,383.43	\$ 21,455,000.12	\$ 21,581,645.00
Salvage (Rebuilt) Vehicle Inspection Fees ¹	\$ 941,508.35	\$ 905,524.30	\$ 912,775.60	\$ 997,699.00
Registration Section Miscellaneous Tags ²	\$ 115,887.23	\$ 441,949.23	\$ 191,473.22	\$ 448,607.00
Subtotal	\$ 73,173,475.24	\$ 76,576,845.07	\$ 71,273,856.16	\$ 66,505,121.00
Registration Fees Collected through County Agents ³	\$138,849,525.26	\$139,201,151.58	\$133,906,627.67	\$138,278,573.00
International Fuel Tax Agreement Collections	\$ 21,425,877.50	\$ 23,907,378.20	\$ 26,960,443.09	\$ 26,395,725.00
TOTAL	\$233,448,878.00	\$239,685,374.85	\$232,140,926.92	\$231,179,419.00

¹Collected by the Investigations Division; all other categories, with the exception of the registration fees which are collected through county agents, are collected by the Motor Vehicle Division.

²Record search fees are included in the Miscellaneous Tags Revenue.

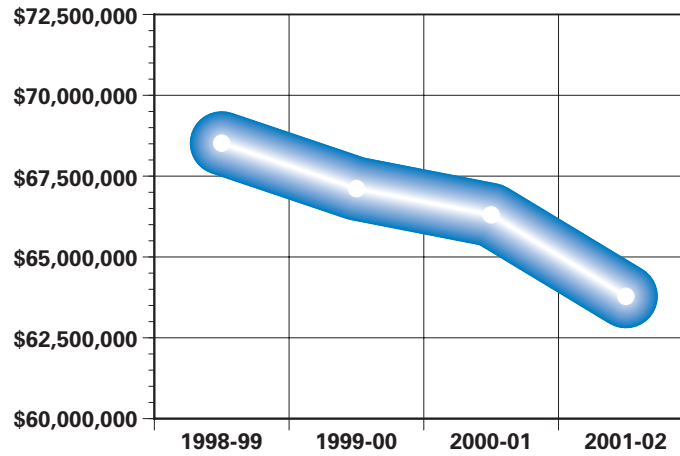
³FY 02 total estimated; includes 21 percent distribution totals required by Section 40-12-270(a)(2)b, *Code of Alabama 1975*.



Tobacco Products and Utility Gross Receipts Tax

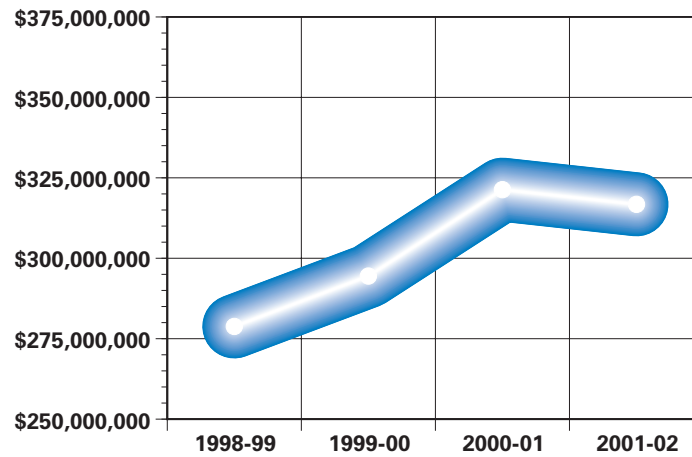
Tobacco Products

1998-99	\$68,519,704.91
1999-00	\$67,114,170.01
2000-01	\$66,301,321.80
2001-02	\$63,782,296.78



Utility Gross Receipts

1998-99	\$278,810,164.75
1999-00	\$294,468,857.10
2000-01	\$321,319,193.02
2001-02	\$316,762,102.89



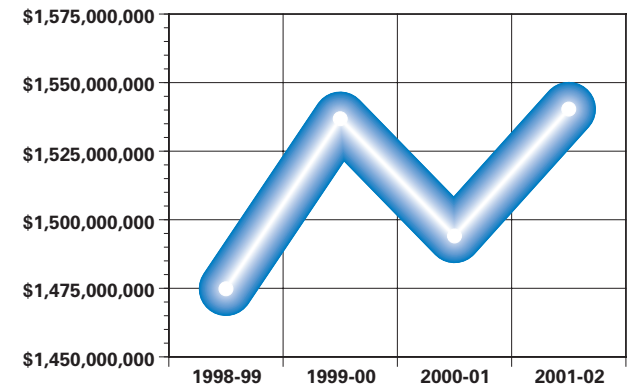
State Sales Tax Collections

County	1998-99	1999-00	2000-01	2001-02
Autauga	\$ 4,177,927.74	\$ 4,279,868.71	\$ 3,939,391.15	\$ 4,153,981.79
Baldwin	27,155,823.33	28,194,277.07	27,649,162.41	29,520,284.35
Barbour	3,000,619.51	3,151,451.32	2,799,456.73	2,669,080.37
Bibb	1,968,964.03	1,614,779.71	1,304,335.49	1,358,019.16
Blount	4,981,348.10	6,162,671.66	6,177,064.35	6,775,001.05
Bullock	980,409.17	1,078,705.48	1,130,464.42	1,092,631.06
Butler	2,284,954.52	2,521,576.72	2,315,523.38	2,243,286.27
Calhoun	19,137,179.41	18,120,033.67	17,934,921.17	18,426,166.66
Chambers	3,610,377.58	3,585,750.07	3,335,116.33	3,431,421.37
Cherokee	3,002,278.03	2,777,239.58	2,738,654.70	2,951,392.82
Chilton	4,700,301.03	5,134,533.21	4,706,300.94	4,768,898.01
Choctaw	1,764,811.50	1,807,207.31	1,728,541.28	1,759,680.10
Clarke	3,221,161.47	3,213,792.60	3,129,682.98	3,364,300.06
Clay	1,480,010.56	1,507,555.90	1,473,386.64	1,722,811.57
Cleburne	1,970,124.55	2,005,915.39	2,002,638.08	2,153,282.31
Coffee	6,245,859.32	6,319,522.35	6,307,845.55	6,890,440.50
Colbert	12,667,701.94	12,888,144.94	11,959,729.97	12,297,251.97
Conecuh	1,048,313.33	1,219,714.84	1,247,085.61	1,010,527.89
Coosa	708,260.98	629,332.15	663,451.99	672,411.64
Covington	5,640,123.78	5,585,885.13	5,472,035.20	5,614,185.29
Crenshaw	1,815,371.81	1,785,460.76	1,573,404.80	1,631,771.86
Cullman	11,863,303.85	12,300,707.08	11,146,830.05	11,413,629.59
Dale	4,717,889.86	4,480,969.08	4,187,075.46	4,570,270.58
Dallas	6,087,265.58	5,767,828.69	5,416,855.76	5,137,818.00
DeKalb	10,251,999.07	10,558,857.96	9,744,222.38	10,862,625.28
Elmore	5,646,924.64	5,812,381.09	6,529,990.89	6,369,200.67
Escambia	5,568,605.70	5,796,374.29	4,889,218.77	5,346,397.62

County	1998-99	1999-00	2000-01	2001-02
Etowah	\$ 16,757,580.47	\$ 16,877,665.09	\$ 16,712,742.30	\$ 18,375,284.92
Fayette	2,277,362.27	2,422,891.42	2,322,406.27	2,204,590.70
Franklin	3,424,212.73	3,310,004.54	3,050,219.92	3,145,040.83
Geneva	2,270,485.22	2,359,290.96	2,413,182.36	2,527,416.18
Greene	556,695.84	582,279.17	632,014.38	693,009.62
Hale	1,226,173.65	1,254,403.16	1,238,939.77	1,288,840.34
Henry	2,933,213.82	2,888,364.33	3,151,604.86	3,409,315.58
Houston	25,724,435.84	25,411,512.76	23,882,418.61	26,041,080.74
Jackson	7,289,163.48	7,571,063.22	7,280,422.89	7,722,993.85
Jefferson	259,155,150.15	259,547,480.78	253,924,640.68	265,341,744.47
Lamar	2,048,126.77	1,891,044.17	1,781,004.55	1,780,921.55
Lauderdale	12,829,723.83	13,044,688.57	12,479,412.17	12,550,234.10
Lawrence	3,032,528.36	2,844,379.17	2,710,701.00	2,770,999.48
Lee	15,966,663.84	16,546,064.47	15,534,532.56	16,776,855.23
Limestone	8,268,715.23	8,356,666.69	8,187,247.04	9,261,804.33
Lowndes	1,032,565.63	1,005,189.75	843,550.72	920,675.87
Macon	2,022,334.84	2,044,169.52	2,047,299.19	2,334,656.39
Madison	47,298,137.24	48,850,369.38	48,224,757.65	51,089,585.86
Marengo	2,772,396.50	2,813,816.93	2,545,607.73	2,644,798.55
Marion	4,101,844.43	3,802,130.88	3,571,114.22	3,399,474.90
Marshall	16,326,272.85	16,241,892.44	14,911,714.88	16,137,215.29
Mobile	67,589,476.16	69,596,105.17	63,951,484.60	64,800,083.90
Monroe	3,097,992.53	2,958,667.51	2,848,494.17	2,818,625.12
Montgomery	101,676,226.04	105,038,212.46	67,908,874.53	60,151,886.43
Morgan	20,400,995.42	20,261,637.83	19,956,409.30	19,997,475.04
Perry	797,019.78	798,369.24	813,741.10	785,699.58
Pickens	1,853,926.10	1,803,887.71	1,783,722.51	1,777,071.50

ALABAMA DEPARTMENT OF REVENUE

County	1998-99	1999-00	2000-01	2001-02
Pike	\$ 5,492,046.78	\$ 5,580,976.60	\$ 5,744,947.28	\$ 5,969,264.83
Randolph	2,934,411.62	3,156,261.60	3,041,700.81	2,969,528.29
Russell	5,556,367.18	5,440,158.84	5,335,639.07	5,539,716.29
St. Clair	6,333,348.83	6,280,559.09	5,729,559.82	6,044,624.32
Shelby	27,816,018.52	28,414,310.05	28,442,726.61	29,700,566.11
Sumter	1,336,732.73	1,246,274.04	1,132,488.17	1,157,463.69
Talladega	9,399,401.73	9,476,893.40	9,665,110.27	9,514,631.58
Tallapoosa	6,264,887.29	6,257,913.67	6,002,520.82	6,243,983.49
Tuscaloosa	34,002,946.61	30,216,706.52	29,704,792.65	30,314,753.22
Walker	12,139,472.07	12,282,926.54	11,955,551.90	12,322,150.67
Washington	984,969.41	957,722.74	777,424.83	789,856.87
Wilcox	1,117,713.15	1,229,008.43	1,181,082.43	1,154,522.00
Winston	4,557,628.45	4,569,079.64	4,478,435.79	4,741,874.73
Out-of-State	537,272,618.49	587,291,065.67	610,033,543.13	636,262,180.75
Transient	0.00	0.00	0.00	0.00
*RA & MF Accts.	31,180,562.08	36,004,345.24	34,640,879.35	28,673,416.58
TOTAL	\$1,474,816,454.35	\$1,536,826,986.15	\$1,494,077,049.37	\$1,540,352,681.61



*Regulation A Direct Pay Permits and Motor Fuels Direct Pay Permit

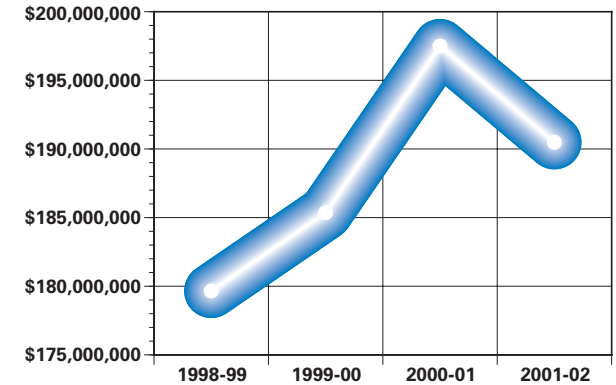
State Use Tax Collections

County	1998-99	1999-00	2000-01	2001-02
Autauga	\$ 115,789.47	\$ 103,059.28	\$ 79,518.41	\$ 94,760.89
Baldwin	876,837.79	867,088.42	758,269.85	842,744.85
Barbour	128,085.67	205,680.53	299,463.25	87,828.59
Bibb	24,658.25	13,967.52	11,465.27	11,352.81
Blount	61,680.59	77,922.70	115,163.14	107,694.10
Bullock	39,127.55	60,105.41	54,107.04	74,363.09
Butler	33,288.84	30,358.52	92,641.36	57,179.99
Calhoun	758,787.30	686,327.35	765,746.62	640,983.36
Chambers	188,319.95	306,078.82	329,093.24	277,983.07
Cherokee	(2,449.20)	4,935.94	22,877.08	5,729.77
Chilton	35,431.43	57,715.26	175,699.72	148,202.30
Choctaw	993,203.25	584,790.39	183,797.07	35,707.55
Clarke	207,853.81	(112,705.27)	20,104.44	45,113.78
Clay	71,606.74	98,406.02	85,602.79	145,499.82
Cleburne	264,192.02	96,809.69	13,824.60	5,376.87
Coffee	167,161.06	130,595.03	76,204.44	91,210.54
Colbert	547,219.58	726,586.90	676,362.62	715,501.25
Conecuh	22,495.72	77,234.14	21,218.20	27,042.07
Coosa	25,762.27	56,518.17	79,266.61	32,645.55
Covington	635,289.24	444,084.65	324,919.78	516,573.57
Crenshaw	38,078.34	30,096.57	12,455.34	6,861.19
Cullman	460,798.17	583,289.86	502,256.74	325,662.74
Dale	115,069.71	141,224.54	175,584.94	139,692.99
Dallas	207,977.15	333,938.15	217,593.81	161,634.76
DeKalb	420,826.25	378,813.15	436,775.26	363,952.33
Elmore	141,128.83	118,567.40	185,003.16	289,844.15
Escambia	446,479.70	347,834.11	795,930.81	610,006.40

County	1998-99	1999-00	2000-01	2001-02
Etowah	\$ 198,355.51	\$ 121,263.89	\$ 444,254.08	\$ 553,238.86
Fayette	99,603.96	30,936.13	34,857.18	42,669.50
Franklin	84,434.24	88,085.15	89,048.97	116,692.68
Geneva	29,037.42	28,443.39	41,546.43	35,448.35
Greene	733.71	3,895.24	1,653.33	7,476.72
Hale	40,899.55	35,277.56	63,154.30	116,502.71
Henry	39,304.00	32,900.79	29,844.62	26,014.87
Houston	951,709.92	988,859.85	1,374,495.58	1,031,781.72
Jackson	785,653.39	787,509.52	555,550.91	567,588.42
Jefferson	16,687,058.04	13,972,876.51	14,518,565.90	15,204,068.02
Lamar	84,443.82	118,921.10	95,911.04	84,146.57
Lauderdale	405,656.39	449,762.72	372,725.10	356,392.00
Lawrence	438,186.60	458,215.64	169,653.04	46,204.51
Lee	486,757.21	365,295.30	501,151.10	385,425.55
Limestone	157,746.31	180,286.84	137,345.72	150,861.15
Lowndes	4,905.47	6,408.76	19,561.94	14,836.52
Macon	8,436.72	11,897.48	11,023.61	2,551.18
Madison	2,813,357.40	3,958,619.58	4,797,400.68	3,749,403.00
Marengo	38,040.12	24,548.99	27,766.67	52,177.18
Marion	96,905.72	164,237.14	111,231.57	148,894.74
Marshall	664,225.00	302,355.06	457,866.14	389,926.54
Mobile	3,133,096.77	2,390,815.39	2,325,081.27	4,458,279.22
Monroe	591,263.25	841,327.77	397,321.39	230,294.51
Montgomery	1,792,150.59	2,846,754.89	2,148,516.39	1,965,539.55
Morgan	1,292,754.77	1,570,529.87	1,075,974.91	678,339.08
Perry	39,433.66	53,365.36	24,464.89	23,065.81
Pickens	47,172.92	44,509.70	58,527.29	29,678.06

ALABAMA DEPARTMENT OF REVENUE

County	1998-99	1999-00	2000-01	2001-02
Pike	\$ 209,716.80	\$ 172,116.99	\$ 157,453.13	\$ 184,364.94
Randolph	72,347.83	71,649.44	64,638.25	38,530.45
Russell	729,637.44	973,103.48	455,368.39	820,161.30
St. Clair	58,164.98	66,495.37	62,150.85	69,706.95
Shelby	361,520.75	394,277.42	466,317.61	642,513.85
Sumter	42,844.60	29,549.69	37,060.75	30,622.15
Talladega	363,929.75	364,143.42	774,770.98	781,462.34
Tallapoosa	793,861.27	1,094,391.22	2,150,515.28	588,865.00
Tuscaloosa	2,430,962.54	2,190,393.34	2,044,271.89	1,013,270.15
Walker	97,528.85	144,190.94	86,230.54	89,497.75
Washington	461,720.40	491,717.38	468,106.46	448,168.24
Wilcox	236,188.25	282,433.02	159,414.79	(17,747.97)
Winston	152,874.52	203,154.72	109,607.01	128,621.95
CU* Out-of-State	31,803,904.51	36,546,871.66	42,647,097.77	43,605,639.98
SU** Out of State	103,804,682.47	106,004,205.30	111,419,945.02	105,732,629.57
TOTAL	\$179,655,906.90	\$185,355,916.26	\$197,498,388.36	\$190,484,952.05



*Consumers' Use Out-of-State

**Sellers' Use Out-of-State

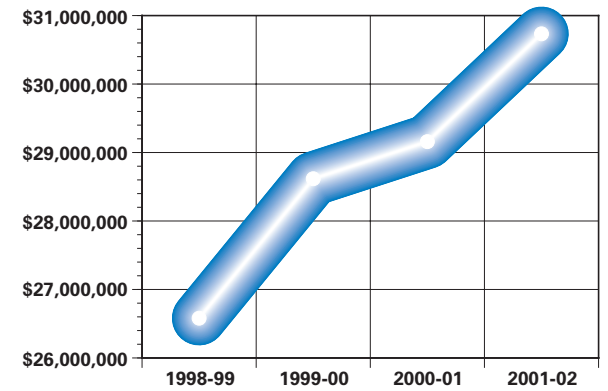
State Lodgings Tax

County	1998-99	1999-00	2000-01	2001-02
Autauga	\$ 46,782.19	\$ 56,961.75	\$ 143,596.71	\$ 183,752.62
Baldwin	5,683,467.89	6,802,832.97	6,941,579.24	8,025,217.33
Barbour	98,796.67	99,642.07	87,137.19	82,256.77
Bibb	76,714.37	55,977.30	46,401.09	53,844.27
Blount*	26,350.73	28,149.30	30,343.47	32,786.48
Bullock	10,870.11	10,881.15	12,080.69	9,771.35
Butler	116,880.18	129,449.99	125,742.19	130,208.03
Calhoun	463,460.32	482,891.54	533,579.11	552,599.70
Chambers	59,932.82	77,333.66	76,377.94	58,513.53
Cherokee*	40,954.17	39,982.51	39,880.63	43,224.38
Chilton	118,454.68	120,532.10	119,409.32	115,274.49
Choctaw	21,516.14	20,543.87	15,356.73	11,585.79
Clarke	71,735.17	97,762.44	80,460.11	97,747.61
Clay	2,650.37	2,849.40	2,190.40	2,502.40
Cleburne	7,596.16	7,639.88	7,537.82	6,694.71
Coffee	88,030.40	88,427.04	78,612.59	98,012.37
Colbert*	224,149.47	225,109.18	229,036.98	214,852.72
Conecuh	58,980.82	52,732.91	59,400.68	53,791.46
Coosa	7,142.68	4,747.57	6,116.86	5,894.69
Covington	79,605.11	85,937.29	106,946.59	89,180.98
Crenshaw	3,435.67	3,229.08	3,710.47	3,512.89
Cullman*	300,570.72	320,164.80	308,212.21	312,023.15
Dale	112,242.87	106,594.70	98,488.20	111,616.70
Dallas	442,652.80	430,604.85	458,191.36	522,908.22
DeKalb*	154,205.77	177,923.27	200,682.63	199,029.08
Elmore	156,256.60	167,893.47	180,769.42	202,676.94
Escambia	105,454.64	104,577.03	109,164.19	111,087.28

County	1998-99	1999-00	2000-01	2001-02
Etowah*	\$ 391,436.52	\$ 398,421.39	\$ 433,381.84	\$ 420,437.32
Fayette	15,027.89	12,507.63	13,132.53	11,513.80
Franklin*	32,872.56	31,763.78	40,324.18	47,134.98
Geneva	10,243.94	11,051.33	12,548.88	13,837.13
Greene	1,953.27	3,020.41	2,941.48	2,682.10
Hale	2,577.78	2,168.13	2,764.99	4,176.39
Henry	10,621.10	10,384.61	11,595.66	10,964.82
Houston	581,601.90	631,471.56	594,319.30	584,722.20
Jackson*	123,289.23	121,918.15	119,715.50	138,885.41
Jefferson	4,417,171.78	4,859,149.84	5,011,988.92	4,898,722.43
Lamar	3,234.29	3,556.85	3,609.47	6,172.67
Lauderdale*	226,212.41	257,979.99	276,852.40	293,501.89
Lawrence*	58,429.45	55,445.16	62,361.41	66,553.83
Lee	614,009.31	598,544.69	573,332.72	666,989.52
Limestone*	229,829.13	223,699.57	224,033.00	225,820.42
Lowndes		131.10	187.42	390.64
Macon	54,297.50	46,224.82	46,808.62	60,627.70
Madison*	2,455,731.01	2,542,691.75	2,548,462.09	2,608,029.06
Marengo	71,653.65	74,185.53	82,622.26	83,802.38
Marion*	67,241.92	64,118.42	49,927.78	51,830.00
Marshall*	424,084.76	428,551.50	383,048.85	360,880.21
Mobile	2,289,678.58	2,391,536.07	2,391,335.59	2,388,162.18
Monroe	65,351.75	72,684.04	73,215.92	54,633.18
Montgomery	1,606,561.44	1,710,964.65	1,675,618.44	1,934,450.43
Morgan*	651,405.58	639,087.50	619,370.18	655,365.31
Perry	9,946.03	11,370.93	9,542.36	8,795.54
Pickens	10,959.07	8,659.44	10,053.13	7,048.73

ALABAMA DEPARTMENT OF REVENUE

County	1998-99	1999-00	2000-01	2001-02
Pike	\$ 137,135.83	\$ 144,003.45	\$ 136,403.30	\$ 153,193.46
Randolph	22,682.29	31,661.63	27,795.64	26,367.26
Russell	106,883.88	158,551.25	168,693.76	174,103.04
St. Clair	122,564.68	132,207.72	138,124.93	144,032.89
Shelby	896,879.54	903,653.68	986,737.01	1,009,474.13
Sumter	70,932.43	68,023.39	65,514.51	73,425.49
Talladega	117,124.98	145,580.61	193,398.57	172,928.47
Tallapoosa	83,552.86	88,067.81	86,484.95	85,401.88
Tuscaloosa	1,115,754.90	1,076,764.99	1,093,838.80	1,073,900.41
Walker	105,962.05	127,620.59	108,029.51	122,977.68
Washington	2,825.38	2,727.11	2,588.07	3,225.92
Wilcox	33,016.35	34,128.40	34,924.07	30,887.78
Winston*	28,889.34	36,004.79	25,356.39	29,976.42
Out-of-State	731,936.96	655,443.94	716,739.44	696,744.76
TOTAL	\$26,580,452.84	\$28,617,099.32	\$29,158,728.69	\$30,733,335.80



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

County Sales, Use and Lodgings Taxes Collected by the State

County	1998-99	1999-00	2000-01	2001-02
Autauga	\$ 6,350,327.84	\$ 6,683,636.67	\$ 8,124,349.95	\$10,039,112.97
Baldwin	29,693,579.89	33,815,164.71	15,161,506.99	237,363.00
Baldwin Co Dist.	2,464,088.53	2,863,770.44	3,054,053.54	3,496,110.60
Barbour*	1,936,226.44	1,944,497.24	1,823,856.98	204,220.49
Bibb*	968.90	10,835.88	982.54	1,099.42
Blount*	11,192.51	8,744.02	12,924.44	1,544.92
Bullock*	3,555.42	1,687.37	2,526.76	716.60
Butler	459,941.93	1,457,009.03	1,416,561.84	1,430,379.15
Calhoun*	6,447.25	3,793.89	4,677.16	5,807.17
Calhoun Lodgings*	1,310.81	0.00	0.00	0.00
Chambers*	914,587.56	38,825.00	10,118.61	9,857.57
Cherokee	2,526,109.83	2,571,717.63	2,676,805.35	2,885,147.85
Cherokee Lodgings	37,642.92	37,993.32	40,016.64	41,558.09
Chilton*	13,092.30	15,074.15	27,253.09	9,779.70
Choctaw *	1,551.98	3,768.15	510.94	3,422.39
Clarke *	9,537.73	1,944.73	639.12	3,030.24
Clay*	1,468.10	8,648.98	3,535.04	1,318.94
Cleburne*			8,412.84	0.00
Cleburne Lodgings			4,637.59	46,521.42
Coffee*	3,404,793.34	3,539,979.86	3,554,413.42	385,291.83
Colbert*	11,959.60	25,322.85	15,181.04	22,566.29
Colbert Lodgings*		2,693.35	0.00	0.00
Conecuh*	7,211.42	6,139.30	1,114.50	2,325.23
Coosa	3,786.07	301,010.49	267,828.66	264,662.66
Coosa Lodgings				284.54
Covington*	5,028,202.70	734,685.27	22,651.04	11,933.85
Covington Lodgings*	40,977.38	10,720.85	762.71	0.00

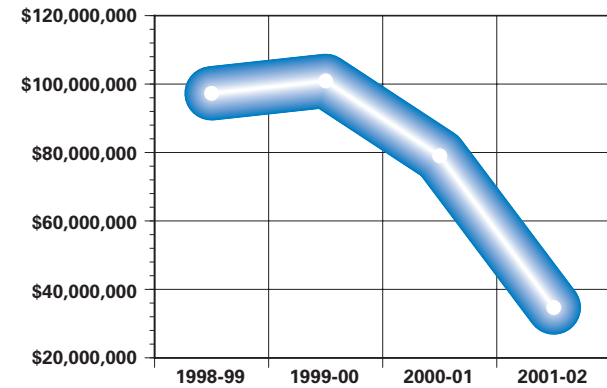
County	1998-99	1999-00	2000-01	2001-02
Crenshaw	\$ 578,091.61	\$ 564,437.20	\$ 506,430.90	\$ 1,291,759.80
Cullman*	214,881.37	43,005.47	37,350.19	38,221.54
Cullman Lodgings*	15,236.79	70.87	0.00	0.00
Dale*	21,941.11	25,547.26	19,229.29	15,794.26
Dallas*	4,378.25	10,403.87	7,371.43	9,660.38
DeKalb*	1,064.58	5,729.32	7,057.38	3,697.00
DeKalb Lodgings		11,479.83	54,750.56	60,328.89
Elmore*	9,883.79	4,793.31	4,446.64	13,679.36
Escambia*	1,144.05	2,172.57	8,059.01	2,932.76
Etowah*	7,461,581.57	7,696,941.08	8,110,494.70	964,039.91
Etowah Lodgings*	1,090.84	0.00	111.40	0.00
Fayette*	1,176,793.63	2,035,861.34	328,771.51	6,768.76
Franklin*	933.59	1,068.89	1,548.71	2,854.45
Geneva	977,205.08	986,304.46	986,842.68	1,031,931.48
Greene*	5,726.20	2,949.40	3,433.24	425.88
Greene Lodgings	3,146.98	2,760.28	3,173.04	5,412.12
Hale*	77.99	53.34	576.45	478.05
Henry*	2,299.44	3,051.95	5,014.09	10,664.12
Houston*	11,604.00	12,805.47	12,137.64	14,592.24
Jackson*	6,962,735.92	7,018,071.90	4,183,241.42	189,589.18
Jackson Lodgings*	51,680.16	57,272.57	37,750.61	676.25
Jefferson*	33,541.75	40,349.81	51,796.49	67,769.29
Lamar*	2,500.41	4,258.74	1,826.22	11,938.74
Lauderdale*	37,611.77	51,427.33	76,966.73	159,038.12
Lauderdale Lodgings	261,496.22	278,355.66	286,536.69	294,311.32
Lawrence*	990.64	2,341.22	9,748.70	7,875.72
Lee*	60,753.61	47,927.89	19,629.49	26,673.88

ALABAMA DEPARTMENT OF REVENUE

County	1998-99	1999-00	2000-01	2001-02
Lee Lodgings	\$ 298,803.31	\$ 327,824.22	\$ 311,078.63	\$ 346,813.96
Limestone*	9,157,778.71	10,039,772.22	7,780,857.41	188,767.55
Lowndes*	2,624.93	659.46	3,320.06	1,354.36
Macon*	1,445.58	4,152.12	1,798.84	6,460.17
Madison*	768,717.72	20,830.35	26,077.50	27,444.67
Marengo*	6,937.00	3,691.24	3,591.77	83,654.21
Marion*	2,949,660.99	3,264,385.08	2,931,975.63	489,735.48
Marshall*	7,596.07	10,450.17	7,630.18	4,897.83
Marshall Lodgings*	196.34	1,124.21	110.62	85.70
Mobile*	8,340.30	17,154.72	19,342.37	12,963.98
Monroe*	987.78	6,180.00	12,194.51	3,065.36
Montgomery*	20,152.80	38,322.10	46,883.44	28,945.56
Morgan*	2,110.28	17,789.71	20,391.73	9,895.69
Perry*	2,192.05	468.44	2,099.84	1,270.68
Pickens*	19,933.18	5,354.79	2,659.91	3,981.98
Pickens Lodgings	5,478.40	4,047.22	4,289.11	3,853.24
Pike*	2,314.09	13,274.52	19,964.20	21,345.02
Randolph				179,038.84
Russell*	5,017,023.89	5,320,081.95	6,431,475.33	113,016.05
Russell Lodgings*	75,677.83	82,848.10	85,201.15	2,663.70
St. Clair*	3,278.49	5,546.70	10,754.69	13,899.31
Shelby*	7,495.04	22,703.36	21,873.61	21,635.56
Sumter*	5,181.34	1,646.30	1,780.69	4,657.55
Sumter Lodgings*	14,039.15	14,150.78	19,546.35	9,562.95
Talladega	8,068,613.53	8,663,717.66	10,210,619.36	9,736,896.14
Tallapoosa*	2,170.80	2,613.45	8,250.49	41,904.81
Tuscaloosa*	\$ 2,832.94	\$ 6,473.04	\$ 20,246.61	\$ 577.32

County	1998-99	1999-00	2000-01	2001-02
Walker*	2,045.04	3,273.89	18,657.39	26,806.85
Walker Lodgings*	0.00	0.00	54.96	0.00
Wilcox*	8,742.94	16,185.08	513.15	2,172.80
Winston*	4,392.26	2,899.37	3,938.02	902.81
TOTAL	\$97,293,714.58	\$100,914,724.46	\$79,026,793.55	\$34,696,631.70

*State does not collect/administer local tax.



Municipal Sales and Use Taxes Collected by the State

City	1998-99	1999-00	2000-01	2001-02
Abbeville*	\$ 874.70	\$ 601.45	\$ 1,500.64	\$ 9,260.91
Adamsville*	119.30	13.43	149.72	1,595.55
Addison*	392.08	0.00	241.46	189.83
Akron	20,795.78	14,613.42	17,072.85	28,555.81
Alabaster*	916.13	2,267.19	9,850.93	21,058.86
Albertville*	939.68	3,929.13	5,368.11	3,082.39
Alexander City*	4,294.42	12,256.69	5,048.93	4,801.04
Aliceville*	1,498.21	161.46	527.13	1,772.02
Allgood	12,256.66	10,803.07	11,333.49	8,381.28
Altoona*	5.58	296.00	87.84	50.97
Andalusia*	6,770.57	6,535.62	4,335.62	6,905.48
Anderson	12,961.20	18,538.60	32,851.24	31,854.43
Anniston*	2,378.39	12,440.42	49,212.69	31,380.34
Arab*	4,627,787.78	4,653,101.76	2,384,268.37	41,109.28
Ardmore*	283,267.70	313,336.54	123,170.94	898.51
Argo	87,444.79	98,835.99	92,865.85	180,973.84
Ariton	60,458.64	66,961.01	65,371.17	72,830.07
Arley*	58,781.30	43,541.70	1,027.27	407.19
Ashford*	486,405.55	481,686.56	485,089.67	46,939.17
Ashland	479,268.95	532,451.89	532,946.04	521,126.10
Ashville*	49.67	138.90	96.33	273.86
Athens*	5,877,535.65	6,113,164.19	5,338,860.24	228,795.67
Atmore*	1,397.82	3,168.07	1,592.67	804.48
Attalla*	130.29	441.73	16,140.90	1,678.16
Auburn*	5,833.39	6,837.73	15,960.93	3,760.61
Autaugaville	53,519.28	73,968.80	109,055.17	56,830.67
Baker Hill	26,940.25	61,103.60	70,220.80	78,700.29
Bay Minette*	4,055.70	6,297.23	10,148.59	635.41
Bayou La Batre	918,203.54	838,063.09	884,739.55	866,357.33

City	1998-99	1999-00	2000-01	2001-02
Bear Creek	\$ 30,752.57	\$ 46,598.14	\$ 21,663.41	\$ 19,854.70
Beaverton	5,075.40	8,507.34	9,494.85	8,806.63
Belk	11,335.99	9,361.58	10,050.70	8,422.99
Berry*	292.80	36.36	533.45	6.11
Bessemer*	11,506,305.73	11,994,293.35	12,900,179.93	2,195,940.35
Birmingham*	26,793.57	43,709.32	111,647.64	51,507.75
Black	4,762.01	3,148.65	2,245.02	1,393.94
Blountsville*	132.58	61.92	477.72	1,613.12
Blue Springs	1,136.43	4,159.34	1,432.53	1,002.18
Boaz*	4,387.63	57,468.60	3,127.16	1,115.16
Boligee	20,845.84	26,927.62	14,485.48	15,060.08
Branchville*	45,644.49	70,295.57	52,922.31	448.82
Brantley*	11.29	0.00	112.12	332.94
Brent*	16.59	8.49	434.20	78.83
Brewton*	959.53	1,259.87	4,091.07	1,827.18
Bridgeport*	306.40	4,410.50	6,651.13	9,502.99
Brighton	219,428.71	211,690.22	226,359.41	218,588.72
Brilliant*	18.16	55.05	314.03	237.71
Brookside	9,811.43	9,274.73	8,135.76	9,349.43
Brookwood*	1,052.92	2,295.48	705.84	38.59
Brundidge*	1,970.60	433.45	524.27	20.83
Butler*	2,310.09	2,673.76	1,559.49	1,138.63
Calera*	3,010.37	483.98	13,697.34	1,486.59
Camden*	477.13	8,049.19	94.32	507.03
Camp Hill*	92.13	24,365.21	82,988.13	5,442.13
Carbon Hill*	22.70	170.07	231.08	133.64
Carrollton	56,644.93	52,282.37	53,996.63	49,830.54
Castleberry	42,637.48	49,358.05	48,828.35	42,426.67
Cedar Bluff*	163.78	38.20	2,080.69	1,663.76

ALABAMA DEPARTMENT OF REVENUE

City	1998-99	1999-00	2000-01	2001-02
Centre*	\$ 358.61	\$ 2,063.00	\$ 10,838.66	\$ 14,881.11
Centreville*	140.90	1,035.65	17.40	75.16
Chatom	588,401.61	672,533.51	639,391.21	660,485.98
Chelsea*	18.62	39.21	2,879.52	178.69
Cherokee*	820.35	120.98	861.53	2,413.26
Chickasaw*	1,842.21	2,383.73	534.74	2,680.22
Childersburg	340.04	506,618.40	1,210,029.38	1,276,299.11
Citronelle*	1,471.91	1,825.85	4,325.30	1,904.24
Clanton*	3,162,737.41	3,317,648.62	4,126,616.36	523,518.52
Clayhatchee	8,174.48	6,485.25	8,144.07	4,930.10
Clayton	196,440.39	237,999.16	287,823.10	234,306.41
Cleveland*	96,948.37	1,918.20	626.75	17.60
Clio	51,779.73	57,194.14	55,513.56	76,368.46
Coaling*		2,356.80	1.00	0.36
Coffee Springs	9,152.56	4,897.35	3,292.00	3,061.30
Coffeetown*			43.78	29.42
Coker			3,837.12	29,546.34
Collinsville*	5,426.94	29.08	20.85	97.06
Columbia	131,968.79	132,990.76	124,670.82	114,226.82
Columbiana*	94.80	572.54	1,398.71	7,181.41
Coosada*	24.38	826.76	0.00	123.26
Cordova*			36.49	5.49
Cottonwood	127,215.44	151,630.01	127,712.50	115,101.34
Courtland	72,078.71	71,182.03	47,932.09	59,398.49
Cowarts*	128,070.34	141,547.16	69,908.55	528.99
Creola	222,942.89	266,800.16	243,797.61	247,917.85
Crossville*	1.93	703.36	12.20	640.51
Cuba*	67,954.60	97,521.49	91,635.90	14.03
Cullman*				592.70

City	1998-99	1999-00	2000-01	2001-02
Dadeville*	\$ 268.33	\$ 2,310.12	\$ 3,209.25	\$ 0.00
Daleville	943,513.80	979,352.75	993,351.57	1,064,065.85
Daphne*	1,398.20	9,340.24	1,949.87	2,619.28
Dauphin Island	256,942.05	262,253.86	277,347.90	288,563.47
Daviston	7,543.42	6,525.28	13,411.40	12,238.00
Deatsville	7,741.72	12,820.96	15,325.03	20,558.85
Decatur*	3,368.71	12,576.71	18,521.82	11,101.08
Demopolis	2,689,364.88	2,912,428.04	2,928,736.72	2,972,011.07
Detroit	3,371.69	5,795.90	10,265.21	11,941.82
Dora*	585.38	201.32	502.24	599.14
Dothan*	29,136.74	17,523.75	31,156.27	22,516.02
Double Springs*	31.82	298.54	11.76	24.44
Douglas*	1.18	60.39	69.58	2,070.41
Dozier	23,917.86	26,760.45	26,117.15	22,185.53
Dutton	40,514.28	35,693.47	44,744.60	37,774.33
East Brewton*	0.00	50.76	17.19	0.43
East Tallassee			3,376.55	52,978.04
Eclectic*	1.54	313.13	2,611.69	446.84
Edwardsville*				9.48
Elba	789,254.98	858,527.24	773,442.41	780,952.31
Elberta*	6,733.40	1,609.29	1,594.05	1,500.13
Eldridge	14,666.61	18,032.21	18,323.60	14,547.95
Elkmont	79,599.10	98,668.81	95,751.25	108,569.31
Elmore*			176.55	7,107.25
Emelle	15,824.04	13,271.45	7,135.47	15,973.39
Enterprise*	7,737,665.12	7,964,719.69	8,055,606.06	849,851.83
Ethelsville*		37.34	5.06	8.68
Eufaula*	4,010,479.01	4,618,579.45	4,407,512.40	482,236.54
Eutaw*	3,043.50	227.15	8,999.08	15.06

ALABAMA DEPARTMENT OF REVENUE

City	1998-99	1999-00	2000-01	2001-02
Eva*		\$ 76.99	\$ 44.81	\$ 25.12
Evergreen*	\$ 734,357.60	704,934.70	723,448.58	132,853.87
Excel	12,584.08	17,262.98	15,982.25	14,688.79
Fairfield*	573.24	684.65	1,419.53	1,518.60
Fairhope*	9.08	5.87	141.41	0.00
Falkville*	42.58	8.52	46.80	2.86
Faunsdale	16,863.16	18,141.26	18,648.88	20,992.33
Fayette*	1,164,779.48	178,192.22	16,438.44	4,350.04
Flomaton*	16.76	1,107.29	763.57	91.29
Floral* ^a	183,531.92	3,477.51	121.83	167.76
Florence	20,956,600.97	21,693,812.29	21,175,005.77	15,043,286.14
Foley	3,418,652.63	4,693,354.05	4,655,574.44	4,911,000.43
Forkland*	5,134.18	2,960.76	612.46	173.54
Fort Deposit*	1,302.71	3,734.99	0.00	43.53
Fort Payne*	2,074.74	8,713.45	7,976.94	4,755.20
Franklin	22,424.51	18,413.83	22,850.74	17,764.70
Frisco City	76,280.34	119,169.80	74,416.53	81,963.23
Fulton	68,772.54	66,559.53	65,746.15	121,092.72
Fultondale*	1,158,929.83	1,228,869.70	1,306,059.38	149,889.07
Fyffe*		28.00	51.77	1,764.99
Gadsden*	15,152,287.71	3,081,210.66	104,833.20	73,559.60
Gantt	16,528.91	36,450.86	357,953.57	40,677.06
Gardendale*	38.24	939.34	1,161.57	372.89
Gaylesville	9,946.81	12,870.15	14,375.59	14,640.71
Geiger	3,427.57	2,378.44	2,130.50	1,989.74
Geneva	1,420,219.27	1,417,987.80	1,408,915.58	1,406,213.92
Georgiana*	290,469.31	280,367.88	280,197.62	131,488.20
Geraldine	204,776.25	210,300.54	84,724.43	133,697.92
Gilbertown	146,714.44	169,933.38	168,849.51	172,902.91

City	1998-99	1999-00	2000-01	2001-02
Glencoe*	\$ 1,184.17	\$ 425.17	\$ 98.81	\$ 501.58
Glenwood	4,937.98	4,675.46	5,127.93	2,920.00
Goldville	7,864.43	9,162.88	6,642.70	6,785.14
Goodwater	237,290.17	229,148.42	214,669.88	198,527.08
Gordo*	0.00	480.39	513.59	17.13
Gordon	8,894.92	8,499.41	9,468.33	8,541.37
Gordonville	1,202.85	2,618.91	2,657.00	2,047.19
Goshen	18,768.54	13,701.19	18,780.22	18,176.41
Grant	207,369.73	204,213.87	212,958.11	203,634.15
Graysville*	23.08	76.94	18.66	34.03
Greensboro*	11.49	137.39	296.33	33.29
Greenville	3,316,098.82	3,482,396.51	3,435,931.10	3,382,043.38
Grimes		0.38	20,115.37	30,447.45
Grove Hill	664,656.59	681,701.37	600,425.99	541,901.41
Guin*	57.57	110.20	618.07	0.00
Gulf Shores*	2,360.41	8,994.42	4,836.10	959.12
Guntersville	4,987,251.24	5,407,436.25	5,941,185.97	6,381,639.14
Gurley*	100.76	56.92	1,175.20	27.02
Hackleburg*	101.55	69.30	252.95	138.31
Haleyville*	136.68	615.46	8,012.91	969.03
Hamilton*	3,328.37	1,097.46	9,370.01	637.23
Hammondville	49.20	13,051.82	18,092.50	15,768.64
Hanceville*			5,198.00	0.00
Harpersville	154,404.85	169,876.91	197,133.81	256,855.00
Hartford	334,523.81	323,982.60	298,854.29	325,012.20
Hartselle*	302.74	1,110.44	2,034.90	509.36
Hayden	20,239.51	13,102.24	20,627.54	19,496.09
Hayneville*	95,752.97	112,115.53	97,939.79	32,569.65
Headland*	1,428.80	2,931.39	1,004.70	1,718.24

ALABAMA DEPARTMENT OF REVENUE

City	1998-99	1999-00	2000-01	2001-02
Heflin*	\$ 245.13	\$ 2,217.60	\$ 7,266.76	\$ 7,180.23
Helena*	522.78	228.08	366.72	290.43
Henegar*	130.85	71.04	553.10	1,490.46
Hillsboro*	27.57	20.06	298.99	29.81
Hobson City	15,534.48	31,665.03	14,781.87	15,508.85
Hodges*	0.00	0.00	0.19	0.39
Hokes Bluff*	106.16	76.43	379.31	158.90
Hollywood	58,773.26	51,096.70	52,009.97	52,906.20
Homewood	21,382,234.87	21,854,125.77	20,769,613.14	21,325,523.44
Hoover*	0.00	5,700.35	13,652.10	25,233.85
Hueytown*	1,689.03	310.17	6,473.42	1,220.99
Huntsville*	18,202.30	42,249.58	41,411.33	37,515.61
Hurtsboro*	98,512.76	96,016.79	85,999.31	86,316.19
Hytov	3,718.90	6,851.33	6,162.62	4,081.71
Ider*	63.18	93.30	215.17	679.36
Indian Springs*				38.17
Irondale*	488.67	546.78	308.25	2,031.30
Jackson*	4,226.55	1,241.12	3,592.35	1,206.36
Jackson's Gap*	51.93	7.55	731.17	1,247.75
Jacksonville*	463.71	901.05	11,355.36	1,165.83
Jasper	2.43	2,218.36	3,641,541.64	7,605,008.07
Jemison*	0.00	23.06	102.33	43.93
Kansas	1,330.89	1,650.96	1,582.76	3,126.38
Kennedy*	5,341.36	4,905.48	5,648.44	1,073.88
Killen	324,692.19	426,405.39	465,228.23	458,945.81
Kimberly*	1,235.95	632.95	21.36	6,861.84
Kinsey*	64,454.53	65,586.63	35,422.00	463.14
Kinston	50,518.94	50,287.54	50,571.94	53,632.86
LaFayette	422,693.58	488,644.75	477,282.82	472,970.50

City	1998-99	1999-00	2000-01	2001-02
Lake View	\$ 37,324.20	\$ 59,715.56	\$ 65,079.97	\$ 25,989.26
Lanett*	317.40	602.18	1,634.61	480.93
Leeds	2,163.88	1,589.55	1,792,485.11	3,622,539.90
Leesburg*	72,911.28	36,407.95	3,082.65	5,454.25
Leighton*	0.00	1,336.44	31.87	220.53
Level Plains	46,706.68	46,039.56	44,638.67	47,667.03
Lexington*	7.51	1,964.55	14.08	4.28
Lincoln	678,146.97	869,520.42	1,235,597.67	1,014,562.43
Linden*	68.78	153.55	100.32	29.92
Lineville*	45.40	7,632.77	210.89	166.15
Lipscomb*	0.00	0.37	315.22	182.00
Lisman	5,923.22	5,670.42	7,411.39	6,940.15
Littleville*	0.00	0.00	4.27	0.78
Livingston*	2,618.93	582.25	374.91	1,125.56
Lockhart	10,435.63	9,841.09	8,747.79	8,174.02
Locust Fork	38,767.25	47,468.35	47,779.58	46,613.27
Louisville	75,290.88	59,658.50	62,749.86	79,850.07
Loxley*	411,853.54	468,080.98	516,203.81	68,233.27
Luverne*	686.96	145.96	214.42	11.83
Lynn*		29.23	1.71	0.00
Madison*	1,644.05	3,805.38	8,779.31	10,771.74
Malvern	23,865.87	27,380.28	26,838.75	27,150.79
Maplesville*	0.00	12.11	2,844.94	0.00
Margaret	14,362.63	19,334.61	15,060.56	15,468.08
Marion	400,793.46	449,850.85	396,339.09	373,465.89
McIntosh	154,751.73	198,665.53	219,856.62	167,681.62
McKenzie	24,332.72	21,816.05	27,030.17	19,335.40
Mentone	35,787.37	38,353.31	37,366.89	48,923.74
Midfield	1,632,683.69	1,734,733.26	1,801,104.12	1,724,658.69

ALABAMA DEPARTMENT OF REVENUE

City	1998-99	1999-00	2000-01	2001-02
Midland City	\$ 277,570.40	\$ 259,383.78	\$ 242,437.31	\$ 264,641.47
Millbrook*	133.76	493.42	3,216.65	158.77
Millport	96,848.67	149,709.05	131,259.26	150,399.39
Millry*	112,628.33	103,124.83	92,562.26	226.05
Mobile*	3,866.03	16,240.87	28,753.33	38,439.70
Monroeville*	310.31	1,146.23	726.50	386.44
Montevallo*	110.36	21.19	6,534.88	12,897.27
Montgomery*	21,598.50	30,222.37	39,987.58	19,435.88
Moody	1,547,464.74	1,534,777.97	1,399,685.78	1,374,240.82
Morris*	5.01	48.16	31.94	69.18
Mosses	1,305.10	146.20	2,643.01	5,711.77
Moulton*	163.81	193.03	517.31	283.23
Moundville*	70.49	366.30	367.14	264.04
Mt. Vernon*	52.46	3.89	11.86	0.00
Mountain Brook*	6.11	67.10	749.10	789.77
Mountainboro	40,492.52	36,387.54	19,949.91	21,901.46
Mulga*			31.02	21.85
Muscle Shoals	7,631,480.58	8,286,789.62	8,659,615.58	8,683,260.43
Myrtlewood	5,423.34	2,667.53	3,542.09	2,601.14
Napier Field	30,882.81	32,988.10	19,511.86	18,599.27
Nauvoo*			30.61	153.98
Needham	3,763.71	2,874.96	3,238.61	2,936.02
New Brockton*	6,271.82	2,399.41	146.09	2,693.69
New Hope*	121.14	66.16	94.06	444.81
New Site	63,545.74	61,431.02	63,365.79	73,092.10
Newbern	4,337.47	5,982.00	5,304.28	7,098.28
Newton*	62,770.84	68,684.78	66,707.36	6,204.57
Newville	14,203.42	19,596.91	19,787.07	20,093.22
North Courtland*	11,101.55	10,149.64	9,167.99	1,632.96

City	1998-99	1999-00	2000-01	2001-02
Northport*	\$ 339.32	\$ 119.21	\$ 5,518.97	\$ 0.00
Notasulga	56,588.94	93,543.78	122,338.65	125,278.27
Oak Grove	308,015.52	326,640.45	298,315.71	314,807.25
Oakman	58,042.86	62,304.66	62,680.10	161,298.03
Odenville	156,723.90	150,420.72	186,680.13	211,386.22
Ohatchee*	1,155.71	30.11	810.73	4.00
Oneonta*	181.68	226.60	10,680.61	615.59
Opelika*	10,398.40	8,842.01	1,999.43	7,215.32
Opp*	1,185,851.45	1,142,343.43	673,352.57	13,432.70
Orange Beach*	25,811.39	1,948.68	3,681.97	6,456.20
Owens Cross Rds.	88,739.52	84,838.05	90,123.39	116,453.57
Oxford	12,288,984.01	12,575,789.01	14,203,119.70	14,958,907.83
Ozark*	6,797.42	4,903.41	23,481.40	894.22
Parrish*	170,683.31	176,441.77	111,602.96	638.50
Pelham	299.44	2,496.95	8,644.87	4,993.87
Pell City*	1,986.04	1,313.95	11,357.83	3,710.28
Pennington	150,560.61	106,789.95	124,171.48	108,689.86
Phenix City*	8,339,302.01	8,607,342.15	9,026,699.10	720,760.63
Phil Campbell*	105.51	705.04	164.13	4,055.62
Pickensville	16,668.64	12,717.80	15,523.47	12,604.05
Piedmont*	42.15	116.97	8,956.90	2,253.53
Pike Road	13,224.02	20,433.28	22,401.48	37,333.92
Pinckard	40,067.22	46,289.61	36,619.01	36,306.00
Pine Hill	123,617.10	122,917.45	125,454.27	164,175.27
Pine Ridge*			211.20	0.00
Pisgah	26,782.48	23,155.96	26,988.16	22,005.29
Pleasant Grove	937,480.75	990,135.33	836,993.13	796,370.83
Powell*	43.14	265.53	226.27	2,864.67
Prattville*	2,855.31	52,713.53	16,466.03	13,596.44

ALABAMA DEPARTMENT OF REVENUE

City	1998-99	1999-00	2000-01	2001-02
Priceville*	\$ 115,769.68	\$ 3,245.11	\$ 17,986.35	\$ 9,945.01
Prichard	3,132,864.96	3,677,665.04	3,459,145.99	3,198,064.79
Ragland*	95.64	55.78	1.27	1.24
Rainbow City	3,136,186.97	3,302,418.45	3,364,200.09	3,422,869.91
Rainsville*	1,137.23	47,032.69	281.96	826.77
Ranburne*	430.29	222.56	258.43	56.27
Red Bay*	0.00	6,600.50	52.34	528.22
Red Level	40,736.56	36,460.56	34,552.37	54,944.20
Reece City	13,579.59	12,947.31	16,302.70	20,181.56
Reform*	152.40	85.13	201.27	67.93
Rehobeth*	37,660.14	41,797.60	36,320.23	8,707.46
Repton	35,240.36	39,490.16	40,620.82	42,579.66
Ridgeville	1,499.93	2,220.87	1,986.87	4,379.55
River Falls	54,929.63	56,746.75	59,908.58	72,447.64
Riverside*	126.38	0.00	59.20	461.49
Riverview	9,337.21	9,102.10	9,380.65	11,879.28
Roanoke	157.52	1,688,688.63	1,767,244.26	1,856,131.52
Robertsdale*	223.15	7,900.92	4,585.86	209.25
Rockford*				38.69
Rogersville	190,565.34	186,423.09	270,446.44	373,840.39
Rosa*	7.79	2.27	0.00	0.00
Russellville*	216.02	364.47	938.79	368.54
Rutledge*	4.55	0.00	1.00	141.30
Saint Florian	60,845.31	60,020.31	71,192.65	57,532.50
Samson*	296,854.92	297,455.53	305,716.13	62,256.62
Sand Rock*	220.61	0.00	8.48	21.32
Saraland	25.51	2,904,078.85	5,693,062.15	5,474,036.84
Sardis City*	131.72	0.00	20.33	1.70
Satsuma*		6,227.20	520.21	658.66

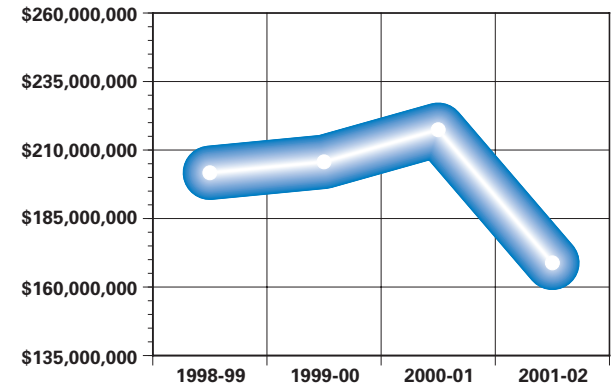
City	1998-99	1999-00	2000-01	2001-02
Scottsboro*	\$ 15,250.32	\$ 6,264.41	\$ 10,577.44	\$ 1,592.28
Section*	146.66	3.75	0.83	5.22
Selma	11,107,194.58	11,538,884.82	11,080,364.00	10,794,255.13
Sheffield*	2,025,448.15	2,232,327.10	2,064,429.18	389,710.63
Shorter*	147,568.33	167,293.55	69,010.53	1,503.25
Silas	32,438.88	39,392.26	38,073.15	41,267.98
Silverhill*	281.75	359.76	146.42	168.91
Sipsey	16,259.22	22,304.61	24,792.09	31,710.64
Skyline*	69.36	0.00	0.85	0.00
Slocomb	184,686.87	208,413.92	219,895.99	300,531.98
Snead*	0.00	0.00	0.00	10.56
Somerville	17,775.21	23,628.40	20,620.06	23,582.16
Southside*	12.39	705.37	991.58	2,682.33
Spanish Fort*	1,840.80	9,055.63	0.00	778.21
Springville	369,674.19	384,815.03	384,799.39	399,382.39
Steele*	90,403.68	123,269.31	89,494.73	2,743.93
Stevenson*	770.18	7,383.64	37,225.95	12,318.15
Sulligent*	352,295.63	353,723.53	331,103.80	51,291.72
Sumiton*	1,715.71	25.91	10,143.01	106.00
Summerdale*	274,736.89	322,708.38	227,139.60	1,082.32
Susan Moore	10,202.63	11,028.44	9,589.19	10,145.67
Sweet Water	32,818.21	38,230.30	37,234.41	38,198.89
Sylacauga	5,266,242.34	5,583,498.08	5,674,122.59	5,750,631.56
Sylvan Springs*	0.00	59.37	3.14	212.83
Sylvania*	0.00	0.00	679.98	1.62
Talladega	2,768.29	665,350.16	5,059,276.15	4,539,859.26
Tallassee	1,685,773.25	1,825,848.93	1,934,697.39	2,010,215.20
Tallassee East*	83,314.47	51,072.24	52,067.70	0.00
Tarrant*	8.98	182.59	12,382.81	5,026.59

ALABAMA DEPARTMENT OF REVENUE

City	1998-99	1999-00	2000-01	2001-02
Taylor	\$ 72,236.45	\$ 84,446.32	\$ 74,847.24	\$ 75,014.09
Thomaston	17,944.56	18,232.76	17,314.60	18,107.78
Thomasville*	5,851.66	4,798.29	1,106.69	937.73
Thorsby*	97,987.01	162,154.36	157,529.39	22,396.50
Town Creek*	0.00	22.58	70.31	316.06
Toxey	20,629.49	15,901.53	13,975.68	15,610.71
Trafford	44,458.19	55,583.92	51,469.80	60,777.55
Triana	15,266.81	21,804.45	18,745.43	15,122.39
Trinity*	412.81	22.82	1,867.64	12,525.10
Troy	3,410,035.95	3,681,763.47	3,825,441.29	840,834.72
Trussville	3,265,538.08	4,233,397.71	6,932,406.35	9,370,055.82
Tuscaloosa*	2,177.87	3,048.34	37,271.25	0.00
Tuscumbia*	3,380.21	1,983.39	6,212.32	890.30
Tuskegee*	1,085.28	929.96	175.84	13,803.66
Union Grove	31,923.58	15,851.87	11,049.07	8,866.88
Union Springs*	4,815.34	153.62	262.37	817.25
Uniontown*	0.00	1.50	702.61	4.26
Valley*	755.02	281.33	7,930.07	4,917.81
Valley Head	27,423.57	38,554.65	26,764.30	36,095.73
Vance	147,467.29	175,786.78	152,801.18	195,190.58
Vernon*	22.51	4,198.11	450.45	642.12
Vestavia Hills*	1,195.68	1,007.46	6,987.10	6,546.16
Vina*	0.83	13.51	13.93	0.71
Vincent*	0.00	48.71	380.00	792.53
Wadley	124,090.09	146,971.40	142,780.29	113,631.42
Waldo	5,880.73	5,996.06	8,218.05	7,669.68
Walnut Grove	46,577.10	55,817.95	50,965.16	52,621.99
Warrior*	0.00	926.15	11,299.73	2,171.52
Waterloo	11,925.81	10,453.14	4,132.93	4,613.52

City	1998-99	1999-00	2000-01	2001-02
Waverly			\$ 14.29	\$ 2,381.08
Weaver	\$ 170,381.16	\$ 185,193.73	195,865.12	211,375.25
Webb*	3,957.74	1,440.98	45.11	30.42
Wedowee*	306.88	85.00	147.68	407.15
West Blocton*	1,910.41	607.81	10.69	140.00
Wetumpka	2,025,637.58	2,612,452.73	3,304,407.38	3,449,903.74
White Hall	7,572.92	7,754.15	8,684.36	8,909.03
Wilsonville*	23.07	2,220.06	712.47	91.07
Wilton	46,592.93	50,964.93	40,002.67	88,625.04
Winfield*	1,392,176.11	1,325,785.37	501,507.09	13,543.22
Woodland	41,928.96	44,185.97	40,605.78	47,684.87
Woodville	9,643.70	15,087.85	18,580.68	21,532.25
Yellow Bluff	9,656.02	6,915.38	6,945.03	6,819.64
York*	5.23	31.93	1,390.59	417.97
TOTAL	\$201,698,935.65	\$205,689,481.61	\$217,407,563.91	\$168,824,122.51

*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2002

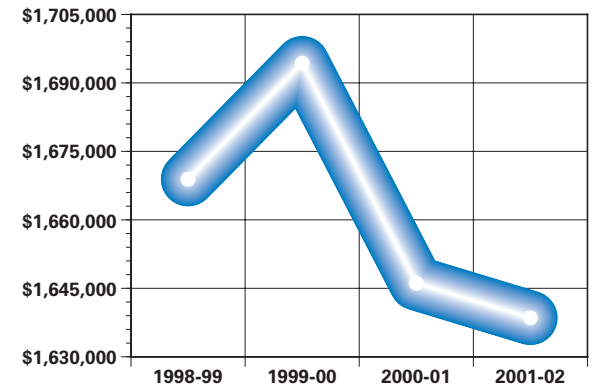


County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

County	1998-99	1999-00	2000-01	2001-02
Clay*				\$ 52,758.94
Cullman	\$ 476,713.04	\$ 449,879.89	\$ 439,751.21	470,708.75
Jackson	794,394.30	823,685.94	808,124.63	850,779.32
Lowndes	189,969.29	201,784.84	192,320.63	197,089.34
Perry*	0.00	3,136.08	0.00	0.00
Sumter*	207,826.61	215,833.51	205,912.54	67,188.86
TOTAL	\$1,668,903.24	\$1,694,320.26	\$1,646,109.01	\$1,638,525.21

*ADOR does not administer.



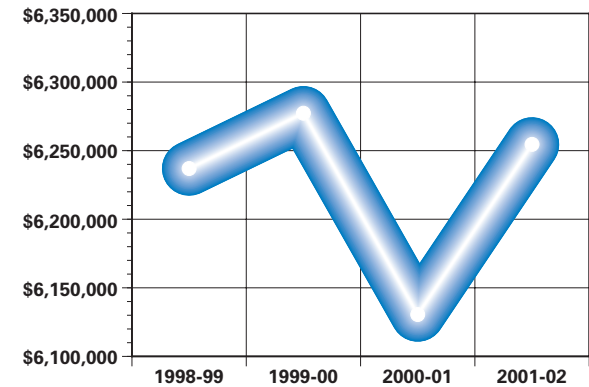
County Tobacco Taxes Collected by the State

Net Distributions

County	1998-99	1999-00	2000-01	2001-02
Barbour	\$ 113,179.99	\$ 109,655.44	\$ 105,312.00	\$ 105,104.66
Bullock	48,280.92	54,349.28	48,029.95	47,862.83
Chambers*	0.27	0.00	0.00	267,206.22
Cherokee	188,471.17	203,267.10	202,788.34	200,461.19
Choctaw				111,141.86
Clay	57,154.45	99,653.90	162,340.79	107,478.51
Coffee*	196,511.02	205,152.00	185,436.00	15,823.44
Coosa	36,423.84	35,191.88	37,461.50	36,833.52
Crenshaw	72,099.03	80,040.44	75,013.31	64,501.02
Dale	204,323.99	217,812.52	203,620.17	198,545.33
DeKalb	61,676.28	53,027.83	21,836.12	34,996.88
Fayette	81,030.95	92,921.43	88,499.28	84,261.72
Franklin	179,071.85	193,606.14	229,099.58	200,342.40
Geneva	134,516.77	131,107.48	126,733.29	125,047.86
Greene*	3,758.06	0.00	0.00	0.00
Henry	57,119.19	60,801.08	57,067.55	55,846.96
Houston	492,803.01	538,002.25	542,890.47	518,403.11
Jackson	301,783.40	324,211.40	317,082.64	299,281.15
Limestone	350,573.31	339,749.47	326,035.19	302,148.82
Lowndes	41,760.09	41,498.25	41,271.26	41,165.32
Marion	142,720.95	158,751.43	140,483.97	143,638.65
Mobile	2,448,539.64	2,106,336.13	1,917,286.89	2,248,330.11
Pike*	16,128.73	0.00	0.00	0.00
Randolph	99,789.93	169,012.49	292,478.47	307,002.25
Russell*	254,838.81	268,301.00	256,969.88	300.57
Sumter*	78,206.38	74,841.63	74,784.79	22,875.30
Talladega	481,685.67	556,988.19	495,992.90	500,227.01

County	1998-99	1999-00	2000-01	2001-02
Tuscaloosa*	\$ 130.59	\$ 0.00	\$ 0.00	\$ 0.00
Walker*	2,179.14	9,299.82	0.00	0.00
Washington	55,680.35	114,865.22	143,073.97	177,764.33
Winston	36,521.83	38,848.47	38,920.32	37,979.87
TOTAL	\$6,236,959.61	\$6,277,292.27	\$6,130,508.63	\$6,254,570.89

*ADOR no longer administers local tax.



Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2001, through Sept. 30, 2002

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% 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, 20%; counties and municipalities served by TVA, 75%; and dry counties and municipalities not served by TVA, 5%.

TVA-Served Counties		Dry Non-Served Counties	
Calhoun	\$ 89,200.08	Bibb	\$ 227,139.26
Cherokee	723,694.62	Blount	258,364.55
Colbert	4,423,470.54	Chilton	260,577.62
Cullman	3,196,469.20	Clarke	280,651.55
DeKalb	2,153,241.75	Clay	216,175.95
Etowah	126,556.49	Coffee	339,314.55
Franklin	1,431,187.43	Fayette	230,421.76
Jackson	7,288,988.38	Geneva	270,154.32
Jefferson	1,616,578.52	Lamar	228,420.12
Lauderdale	3,788,417.78	Marion	272,516.23
Lawrence	1,406,005.91	Monroe	247,107.46
Limestone	4,544,824.57	Pickens	250,354.62
Madison	13,081,510.37	Randolph	239,700.69
Marshall	4,333,784.30	Walker	381,581.45
Morgan	10,395,252.77	Washington	214,390.05
Winston	153,868.43	TOTAL	\$3,916,870.18
TOTAL	\$58,753,051.14		

State General Fund	\$15,667,480.33
Total FY 2001-02 Distributions	\$78,337,401.65

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 five percent of the first \$100 collected in Alabama sales tax, and up to two percent of all tax collection amounts beyond that if monthly sales tax returns were timely filed.

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 are to be distributed to the Department of Conservation and Natural Resources for various outlay purposes and to the Foster Children Program until Sept. 30, 2002. Beginning Oct. 1, 2002, the Department of Conservation and Natural Resources will receive \$5 million annually and the balance of the funds will accrue to the State General Fund.

Use Tax Timely-filing Vendor Discount Eliminated

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

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 provides that excess use tax revenues generated by eliminating the timely-filing discount are to be distributed to the Department of Conservation and Natural Resources during the period June 1, 2001, through Sept. 30, 2002. Beginning Oct.

1, 2002, the lesser of \$500,000 or the entire amount will be distributed to the Department of Human Resources; any balance of funds will be distributed to the Department of Conservation and Natural Resources.

The elimination of the timely-filing use tax discount and the reduction in the sales tax timely-filing discount do 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, 2001, through Sept. 30, 2002.

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

Fiscal Year	Sales Tax	Use Tax	Monthly Cumulative Totals
2001-02			
Oct-01	\$ 1,144,196.06	\$ 265,008.09	\$ 1,409,204.15
Nov-01	1,155,366.06	257,236.37	1,412,602.43
Dec-01	1,289,369.21	235,426.16	1,524,795.37
Jan-02	1,804,644.77	333,303.82	2,137,948.59
Feb-02	1,044,562.12	241,539.58	1,286,101.70
Mar-02	1,087,616.04	281,830.58	1,369,446.62
Apr-02	1,248,390.60	227,773.51	1,476,164.11
May-02	1,053,068.55	290,465.93	1,343,534.48
Jun-02	1,172,638.32	234,134.69	1,406,773.01
Jul-02	1,488,255.28	300,381.19	1,788,636.47
Aug-02	1,218,019.13	258,374.73	1,476,393.86
Sep-02	1,136,155.80	239,076.04	1,375,231.84
Annual Totals	\$14,842,281.94	\$3,164,550.69	\$18,006,832.63

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	Agents' Occupational License Tax	All								
SUB	Automotive Dismantler License	All								
SUB	Automotive Recon/Rebuild Fee	All								
IC	Business Privilege Tax	(1)			(1)					
SUB	Coal Severance Tax (13.5 cents per ton)	(2)								
SUB	Coal Severance Tax (20 cents per ton)				(3)	(3)				
SUB	Contractors' Gross Receipts Tax						85%		15%	
PT	Deeds and Assignments	38.461%	46.154%						15.385%	
SUB	Dry Cleaning Trust Fund Fee									(4)
IC	Estate Tax	All								
IC	Financial Institutions' Excise Tax	25% (5)			25%	50%				
SUB	Forest Products' Severance Tax									(6)
PT	Freight Line R.R. Equipment Tax	All								
SUB	Gasoline Tax			(7)	(7)	(7)		(7)		
SUB	Gasoline Aviation and Jet Fuel									(8)
SUB	Hazardous Waste Fee	(9)			(9)					(9)
SUB	Horse Wagering Fee	All								
SUB	Hydro-Electric K.W.H. Tax		42%				58%			
IN	Illegal Drug Tax	All								
IC	Income Tax	(10)	bal (10)							
MV	International Fuel Tax Agreement			(11)	(11)	(11)		(11)		(13)
MV	IRP Registration Fees			(12)	(12)	(12)				(13)
SUB	Lodgings Tax	(14)			(14)					(14)
SUB	Medicaid Nursing Facility Tax									(15)
SUB	Medicaid Pharmaceutical Services Tax									(15)
MV	Miscellaneous Tags			All						
SUB	Mobile Radio									
	Telecommunications Services Tax	All								
SUB	Motor Carrier Fuel Tax			(11)	(11)	(11)		(11)		
SUB	Motor Carrier Mileage Tax			bal (16)						
SUB	Motor Fuels (Diesel)			All						
MV	Motor Vehicle Title Fees	All								
SUB	Oil and Gas Privilege Tax	(17)			(17)	(17)				
SUB	Oil and Gas Production Tax (2%)	All								
SUB	Oil Lubricating Tax	(18)		(18)	(18)	(18)				
SUB	Oil Wholesale License Tax	All								
SUB	Pari-Mutuel Pool Tax	All								

ALABAMA DEPARTMENT OF REVENUE

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
SUB	Playing Cards Tax	All								
SUB	Rental or Leasing Tax	All								
SUB	Sales Tax	(19)	(19)		\$378,000			(19)	\$1,322,000	(19)
IN	Salvage Vehicle Inspection Fee									(20)
SUB	Store License		All							
SUB	Tobacco Products (Cigarettes) Tax	66.67%					12.12% (21)	6.06%	6.06%	9.09% (22)
SUB	Tobacco Products (Tobacco) Tax		All							
FO	TVA Electric	Balance			(23)					
SUB	Underground and Aboveground Storage Tank Trust Fund Charge									(24)
SUB	Use Tax	(25)	(25)					(25)		
SUB	Utility Gross Receipts Tax		Balance (26)				(26)			
SUB	Utility License Tax (2.2%)	15%					85%			

References to Fund Distributions

- (1) Counties receive an amount directed under Section 40-14-43 plus .75% increase annually; balance to State General Fund.
- (2) 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.
- (3) 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.
- (4) Alabama Dry Cleaning Environmental Response Trust Fund.
- (5) Effective Oct. 1, 2000, any taxes collected from a financial institution that does not maintain an office in the State are distributed exclusively to General Fund.
- (6) 100% Special State Forestry Fund administered by the State Forestry Commission.
- (7) 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 is 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.
- (8) Department of Aeronautics.
- (9) Pursuant to Act 92-658, \$500,000 of the base state fee shall be allocated annually to the Alabama Legacy for Environmental Research Trust (ALERT) fund, which shall be administered by the Alabama Department of Public Health, for funding environmental research and industrial/business environmental education programs.
- (10) That portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to the Education Trust Fund.
- (11) 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.
- (12) Of Alabama's share – 64.75% to State Road and Bridge Fund; balance distributed to counties and municipalities.

- (13) Prorated to participating states.
- (14) 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.
- (15) Alabama Health Care Trust Fund.
- (16) Administrative cost to Public Service Commission.
- (17) 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.
- (18) 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).
- (19) Sales tax on automotive vehicles – 75%, Education Trust Fund; 25%, General Fund.
Excess Vendor Discount Cap revenue allocated to Conservation for capital outlay purposes and to Foster Children Program. Effective Jan. 1, 2001, sales tax on automotive vehicles – 58%, Education Trust fund; 42%, General Fund. (Discount cap revenues to state parks and Foster Children's Program.)
- (20) Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
- (21) Mental health facility construction; balance – 30%, Health; 70%, Mental Health.
- (22) Debt service of IDA bonds; balance – 36%, Health; 64%, Mental Health.
- (23) TVA-served counties, 75%; Dry non-TVA-served counties, 5%.
- (24) 100% to the Alabama Underground and Aboveground Trust Fund.
- (25) Use tax on automotive vehicles – 75%, Education Trust Fund; 25%, General Fund. Effective Jan. 1, 2001, use tax on automotive vehicles – 58%, Education Trust Fund; 42%, General Fund. (Discount cap revenues to Department of Conservation and Natural Resources.)
- (26) Pursuant to Act No. 92-623, the distribution of the Utility Gross Receipts Tax changed effective Oct. 1, 1992, to: \$14,600,000, Special Mental Health Trust Fund; Balance, to Education Trust Fund.

Department of Revenue Division / Section Abbreviations:

FO – Financial Operations Section; IC – Individual & Corporate Tax; IN – Investigations; MV – Motor Vehicle; PT – Property Tax; SUB – Sales, Use and Business Tax.