

STATE OF ALABAMA



DEPARTMENT OF REVENUE

2004 ANNUAL REPORT



# 2004 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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## Message from the Commissioner

On behalf of all Revenue Department employees, I am pleased to submit the 2004 Annual Report of the Alabama Department of Revenue for the fiscal year ending Sept. 30, 2004.

The 2004 Report features information about the ADOR's mission, functions, operations and resources, as well as a four-year collection summary of the various taxes and fees administered by the ADOR.

Efficient use of technology has provided the department with many opportunities to improve our longstanding commitment to taxpayer service and education. Electronic filing has opened the door to a new era of tax administration. We will continue to search for the most cost-efficient ways to meet our collection responsibilities and best serve the needs of the taxpayer and the tax practitioner community.

I am very proud of the department's accomplishments during this time, and equally proud of its employees who diligently work each day to maintain the highest standards of performance and integrity.



G. Thomas Surtees  
Commissioner



*G. Thomas Surtees*  
*Commissioner of Revenue*

## 2004 in Review

The ADOR serves as the state's primary tax-collecting agency. The agency employs 1,308 employees and operates within an annual \$100 million budget. During the 2004 fiscal year, the ADOR collected over \$6.8 billion in state tax revenue. Actual expenditures for the ADOR totaled \$97.3 million.

Major agency initiatives and accomplishments during 2004 are detailed.

### ADOR Budget FY 2004

Expenditure Category	FY 2004 Budget	FY 2004 Expenditures/ Encumbrances
Salaries	\$ 52,122,269	\$52,032,283
Fringe Benefits	\$ 14,364,181	\$14,348,453
Travel In-state	\$ 1,753,434	\$ 1,180,985
Travel Out-of-state	\$ 903,000	\$ 750,629
Repairs and Maintenance	\$ 695,666	\$ 411,129
Rent	\$ 5,813,049	\$ 5,088,962
Utilities	\$ 4,364,800	\$ 4,358,534
Professional Services	\$ 12,364,531	\$11,374,870
Supplies	\$ 4,656,296	\$ 4,029,357
Transportation Equipment Operations	\$ 114,766	\$ 90,666
Grants and Benefits	\$ 11,200	\$ 532
Transportation Equipment Purchases	\$ 12,192	\$ 11,881
Other Equipment Purchases	\$ 1,161,168	\$ 1,140,557
Transfers	\$ 2,485,172	\$ 2,485,172
<b>Totals</b>	<b>\$100,821,724</b>	<b>\$97,304,010</b>

### Collection Efforts

- Collected over \$6.8 billion in state taxes during FY 2004, with over \$4.5 billion collected through electronic means. Collected over \$189 million in local sales, use, lodgings, rental, tobacco, and fuel taxes.

- Collected a record \$55 million in delinquent trust fund taxes and final tax assessments during FY 2004.

- Collected over \$4.5 million in corporate taxes during 2003 and 2004 through Alabama's add-back statute. (Add-back adjustments are the result of the disallowance of corporate income tax deductions for intangible expenses made to related corporations.) Over a two-year period, corporate tax billings totaled \$17,202,598, with actual cash collections totaling \$4,567,297; \$5.8 million reflect net operating loss reductions, and the remaining \$6.8 million balance has been billed through preliminary tax assessment or final assessment proceedings.

- Collections through Alabama's Voluntary Disclosure Program totaled \$10.7 million for fiscal 2004. (Collections result from voluntary disclosure agreements—a taxpayer comes forward in a voluntary, anonymous fashion and wants to report past liabilities for only a limited lookback period—usually three years—and have penalties waived.)

- Collections through Alabama's participation in the Federal Refund Offset Program totaled \$11,807,876 over the last two years, representing 56,764 payments/offsets. Federal legislation passed by Congress in 1998 (P.L. 105-206) authorizes the federal government to offset federal tax refunds to satisfy state tax delinquencies. Alabama began participating in the Federal Refund Offset program in 2002.

## Web-based Customer Service Initiatives

### Business Tax Paperless Filing and Payment System

Through the Administrative Rules process, the ADOR adopted a regulation mandating electronic filing for a number of state and state-administered local business taxes. Partnering with a private vendor, the ADOR designed a paperless filing and payment system that would allow these taxpayers to file and pay their taxes electronically. Taxpayers are provided a choice of two systems—online filing, utilizing the Internet, and telephone-based filing, using a toll-free number. Both filing systems are free to taxpayers and involve no filing or transaction fees that must be paid before a return is electronically filed. ADOR's development cost of the filing and payment system totaled \$273,250 and is being recouped in forms/returns publication cost savings. Working closely with the business community, the ADOR participated in statewide workshops, introducing business taxpayers to the new filing and payment system. In December 2003, the program was expanded to include voluntary electronic filing of withholding returns and has since expanded to include the mandated electronic filing of Utility Gross Receipts, Utility Service

Use, Mobile Telecommunications Service, Pharmaceutical Providers, Alabama Nursing Home Privilege, Direct Pay Sales, Contractor's Gross Receipts and Direct Pay Motor Fuels tax returns.

Over 1,000,000 business tax returns were filed through ADOR's paperless filing and payment system during FY 2004. Significant bottom-line operating dollars have been saved in various return and payment processing functions such as lock-box transactions, mail processing, and forms printing and publication costs. Estimated savings during FY 2004 exceed \$1.4 million.

Since April 2004, the ADOR has provided self-administered localities the opportunity to share the state's resources in providing electronic tax filing services to their local taxpayers. The localities continue to administer their city or county taxes themselves, but now offer their taxpayers the convenience of electronically filing their local taxes at the same time they are filing their state liabilities. Self-administered localities utilizing the state's filing system include Huntsville, Gulf Shores, Daphne, Robertsdale, Orange Beach, Northport, and Montgomery County.

### Online Local Tax Report System

Launched ADOR's online local tax report system. State-administered local jurisdictions can now access their local sales, use, lodgings, and rental tax collection and local tax deposit information online through ADOR's Web site by using assigned logins and passwords. In addition to providing immediate access to the local tax report and deposit information, the tax reports are also available in various file formats that allow local governments to perform custom queries to use in formulating tax analyses for a variety of pur-

poses, ranging from budgetary to economic development. All reports, graphs, and files are printable and downloadable.

### **Online Business Registration**

Introduced the Business Registration component of the paperless filing system in October 2004. The Registration function enables taxpayers to apply for Sales, Lodgings, Mobile Communication Services, Consumer's Use, Utility Service Use, Nursing Home Privilege, Seller's Use, Utility Gross Receipts, Pharmaceutical Provider, Rental or Leasing, Utility Excise, Income Tax Withholding, as well as state-administered local Sales, Rental, Consumer's Use, Lodgings, and Seller's Use Tax accounts online and electronically transmit their application to the ADOR.

### **Individual Income Tax E-File Results**

Hit an all-time high individual income tax e-file record. During 2004, e-filed individual income tax returns comprised 42% of all personal income tax returns received by the ADOR. Mailed or direct deposited over \$400 million in personal income tax refunds for FY 2004.

### **Online Personalized Tag Reservation System**

Launched an online personalized license plate reservation service that allows vehicle owners to reserve personalized license plates online. In addition to customer convenience and measurable savings to both the ADOR and county tag offices, benefits shared among all include: reductions in paperwork, shorter customer service lines, and a reduction in long-distance telephone calls.

### **Web Site and Intranet Services**

Redesigned ADOR's Web site and expanded its offerings of electronic services and communications to taxpayers and ADOR's local government partners. Local collection reports, motor vehicle identification data, and tax delinquent property listings are recent additions that can be accessed through ADOR's Web site. Certain information/data is password protected to ensure confidentiality.

Created an agency intranet, the Revinet, available to all ADOR employees, providing quick access to a variety of human resource information and other items of interest to ADOR employees.

### **Agency Administration**

#### **Participation in PRISM**

Developed a modern International Registration Plan (IRP) database which includes the ability to deny, suspend, or revoke IRP registrations for motor carrier safety violations under the federal Performance and Registration Information Systems Management (PRISM) program—a federal-state commercial vehicle safety verification program aimed at improving commercial vehicle safety and reducing commercial vehicle accidents.

#### **Annual Equalization**

Implemented the annual equalization program. Selection of counties scheduled for implementation is based on their use of advanced technology or geographic information systems in reappraising property. Ten counties

were included in the first schedule of the annual equalization program, with collection on the new values beginning Oct. 1, 2004. The 2004 counties included: Autauga, Cullman, Elmore, Houston, Jefferson, Lee, Mobile, Montgomery, Morgan, and Shelby. Twenty counties are scheduled for implementation in 2005, with collection on the new values beginning Oct. 1, 2005: Baldwin, Barbour, Calhoun, Chambers, Chilton, Clarke, Coosa, Geneva, Jackson, Lawrence, Limestone, Macon, Madison, Marion, Marshall, Monroe, Russell, St. Clair, Talladega, and Tuscaloosa. Seventeen counties are scheduled for 2006, with collection on the new values beginning Oct. 1, 2006: Blount, Bullock, Butler, Coffee, Colbert, Covington, DeKalb, Escambia, Etowah, Franklin, Greene, Hale, Henry, Lowndes, Marengo, Sumter, and Wilcox. Thirteen counties are scheduled for 2007, with collection on the new values beginning Oct. 1, 2007: Bibb, Cherokee, Crenshaw, Dale, Dallas, Fayette, Lamar, Lauderdale, Perry, Pickens, Pike, Walker, and Winston. Seven counties are scheduled for 2008, with collection on the new values beginning Oct. 1, 2008: Choctaw, Clay, Cleburne, Conecuh, Randolph, Tallapoosa, and Washington.

### **Microsimulation Tax Analysis Model**

Put into operation an advanced microsimulation tax analysis model that allows for simulations of the effect of proposed changes to: individual and corporate income taxes, certain modifications to sales and use taxes, limited property tax modifications, and taxpayer incidence analysis (who is affected—the winners and losers—by income brackets) of proposed changes. The model was used to assist in estimates associated with the Governor's

comprehensive revenue modification plan and is used on a current and continuous basis in providing estimates of proposed legislative revenue changes.

### **Communications Improved for ADOR Taxpayer Service Centers**

Completed a major migration of the agency's network infrastructure and will soon have all ADOR Taxpayer Service Centers integrated into the department's wide area network. This will enable the ADOR to implement a variety of additional technologies such as imaging and document management systems. (ADOR operates nine Taxpayer Service Centers across the state.)



## Organization

The following section contains an overview of the organizational structure of the Revenue Department covering the period Oct. 1, 2003, through Sept. 30, 2004. 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, tax accounting, and document and data processing functions. Administrative fiscal functions include budgeting, purchasing, disbursements, property, and contracts. Tax accounting functions include electronic fund transfers, fund certification, fund balancing, and tax distributions. Document and data processing functions include entering tax administration data, distributing departmental mail, managing contracted processing functions, and maintaining departmental archives.

**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 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 *Code of Alabama*, Title 40 Section 2A formally establishes the post of Taxpayer Advocate

within the Revenue Department. The law provides the taxpayer advocate with the authority to provide relief to taxpayers in matters where the taxpayer has been erroneously assessed a tax liability.

## 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.

## 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 tax.
- Conducts audits of individual Alabama taxpayers and corporations doing business in Alabama, as well as audits of various tax incentive programs.
- Provides taxpayer assistance at each of the nine taxpayer service centers located across the state.

### Sections

#### Field Operations

#### Tax Administration

### Audit and Assessment Activity

#### Field Operations

For fiscal year 2003-04, Field Operations completed 6,508 field audits, totaling \$133,283,845 in audit production. Entered 7,827 preliminary assessments totaling \$58,137,499 and 6,491 final assessments totaling \$29,767,304. Audit collections for FY 2004 totaled \$8,267,865.

#### Tax Administration

For fiscal year 2003-04, Tax Administration processed 2,656,958 returns and adjusted 196,998 returns resulting in additional revenues of \$61,455,517. Entered 16,317 preliminary assessments totaling \$137,287,145 and 75,212 final assessments totaling \$30,817,170. Collections, less refunds, totaled \$2,243,537,147.19.

## Information Technology Division\*

The Information Technology Division has the following responsibilities:

- Develops, programs, implements, and maintains various mainframe and client-server computer systems for the department.
- Provides end-user PC, telephone, and other technical services to all divisions.
- Maintains a departmental Local and Wide Area Network (LAN/WAN).
- Installs and maintains all microcomputer hardware and software.
- Provides assistance in the acquisition and implementation of vendor-supplied systems or technologies.

### Sections

#### Administration

#### Operations

#### Systems Development

#### Data Acquisition

\*Effective July 15, 2004, the Information Processing Division was designated the Information Technology Division.

## 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**
- **Motor Carrier Services**
- **Title**
- **Vehicle Services**

### Audit Activity

During fiscal year 2003-04, the Motor Carrier Services Section of the Motor Vehicle Division conducted 194 compliance audits under requirements of the International Registration Plan and 86 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 2003-04 property tax assessments for airlines, railroads, and public utilities totaled \$14,583,586,578 in market value with an assessed value of

\$4,183,065,583. License tax assessments for freightlines totaled 294 companies with an assessed value of \$75,025,624 and resulted in total tax collections of \$2,625,896.83.

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 167 local sales, use, and lodgings taxes and some 26 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 2003-04, the Sales and Use Tax Section conducted 3,274

audits. Audit collections, refund reductions, and assessments totaled \$38,824,286.

During fiscal 2003-04, the section entered 2,565 preliminary assessments, totaling \$21,220,146.86 and 3,781 final assessments, totaling \$24,753,295.59. The Sales and Use Tax Section collected \$6,370,394.33 in payments for both preliminary and final assessments during 2004.

### Business Tax Section

During fiscal 2003-04, the Business Tax Section conducted 248 audits. Audit collections, refund reductions, and assessments totaled \$35,356,352.21. Issued 2,061 license citations, totaling \$411,192.25 and conducted 195 reviews.

During fiscal 2003-04, the section entered 131 preliminary assessments, totaling \$35,245,890.11 and 130 final assessments, totaling \$35,791,660.73.

The Business Tax Section collected \$55,262.27 in payments for preliminary assessments and \$2,873,007.10 in payments for final assessments during 2004.

# Mission Statement

## Our Mission

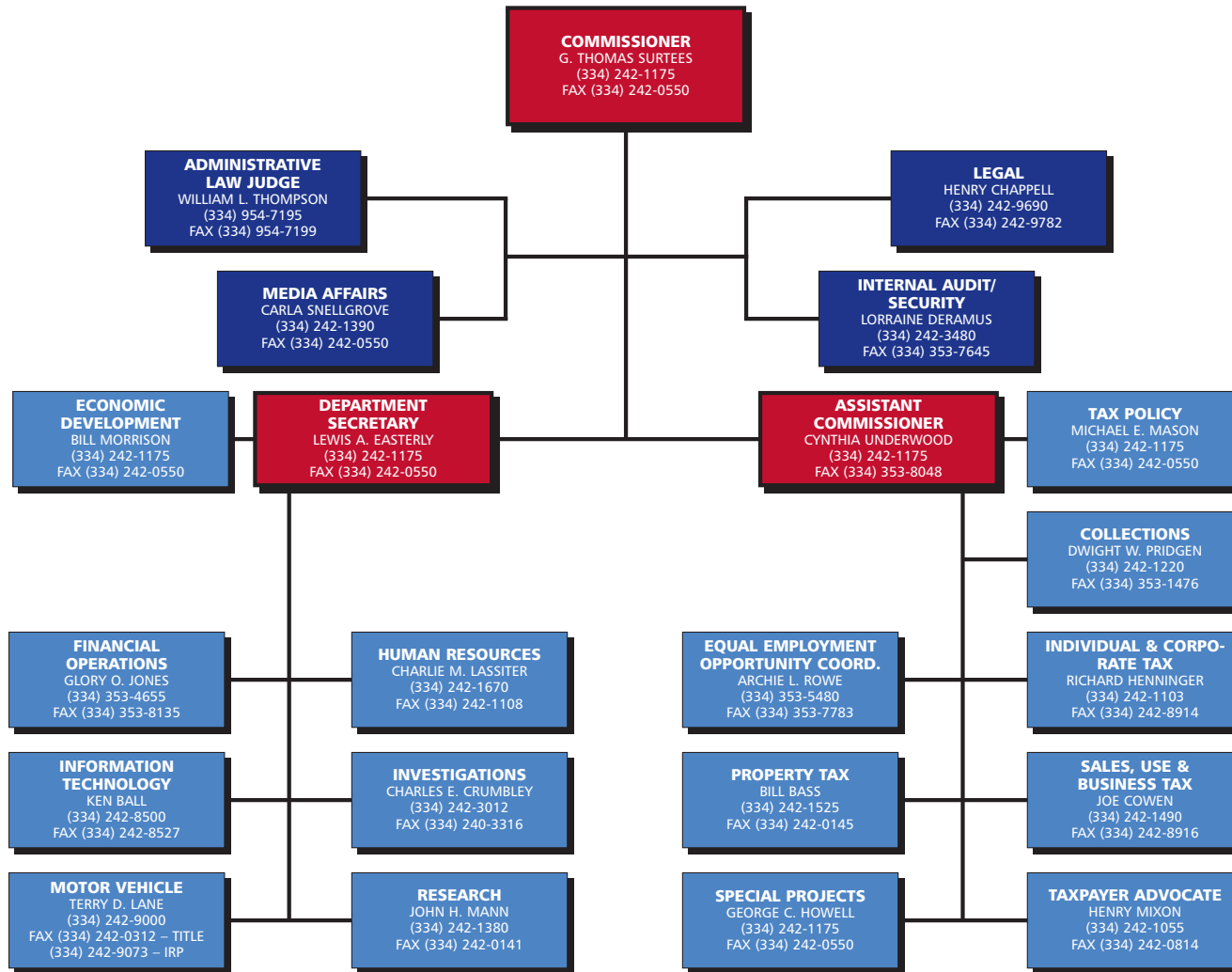
The Alabama Department of Revenue will efficiently and effectively administer the revenue laws in an equitable, courteous and professional manner to fund governmental services for the citizens of Alabama.

Adopted September 5, 1996



# Organizational Chart

## *Alabama Department of Revenue*



# 2004 Legislative Highlights

## 2004 Regular Session

Convened Feb. 3, 2004; Adjourned May 17, 2004

### GENERAL LEGISLATION

**Act 2004-292 (HB221) Initial Registration/Proration of Certain Motor Vehicle Fees**

Amends Sections 40-12-258 and 40-12-259, *Code of Alabama 1975*, relating to the registration of motor vehicles, to provide for the payment of the annual registration fee when the vehicle has been stored and not used on the highways, instead of the existing system of pro rata payment based on declared, but unverifiable, months of use; campers and farm equipment remain pro ratable; provides for registration fees to be prorated on a monthly basis when a vehicle is initially acquired or brought into Alabama. *Effective Jan. 1, 2005.*

**Act 2004- 397 (HB529) Telecommunications Services; Taxation Required if Nontaxable Services/Charges Cannot Be Identified**

Amends Sections 40-21-82 and 40-21-102, *Code of Alabama 1975*; provides for the taxation of only the taxable portion of bundled telecommunications service, providing the utility identifies and has record of the non-taxable portion of bundled service charges. *Effective May 5, 2004.*

**Act 2004-490 (SB304) Mortgage Recordation Tax Clarification**

Amends Section 40-22-2, *Code of Alabama 1975*, relating to payment of recording fees involving revolving lines of credit, to extend the options involving residential property, to include transactions involving commercial properties. *Effective Aug. 1, 2004.*

**Act 2004-505 (HB303) Income Tax Refund Setoff for Court Costs**

Amends Section 40-18-100, *Code of Alabama 1975*; allows the Unified Judicial System to setoff from income tax refunds, the fines and court costs that are owed by certain taxpayers. *Effective May 17, 2004.*

**Act 2004-520 (SB81) Motor Vehicles; Registration Fees and Ad Valorem Taxes on Motor Vehicles**

Amends Section 40-12-248, *Code of Alabama 1975*; creates a new motor vehicle registration weight bracket for trucks of 8,001 to 10,000 pounds gross weight (to comply with federal), and establishes a fee for the new weight bracket; amends Section 40-12-253, *Code of Alabama 1975*, to provide that any credit voucher may be immediately presented for credit against ad valorem taxes payable on any other motor vehicle or vehicles, and increases the period for claiming any credit due; requires that any credit voucher issued be used at the time of issuance; provides for a credit refund when credit is not applied at time of issuance; and authorizes the issuance of distinctive tags for trucks not exceeding 10,000 pounds. *Effective Jan. 1, 2004.*

**Act 2004-529 (SB75) Motor Vehicle Registration; Additional Time Allowed**

Amends Sections 32-6-61, 32-6-65, 40-12-242, 40-12-260, and Section 40-12-264, *Code of Alabama 1975*; extends the period of time from ten to twenty days in which to register a vehicle after acquisition; increases delinquent registration penalty from \$10 to \$15. *Effective Aug. 1, 2004.*

**Act 2004-532 (HB266) Nursing Facility Privilege Tax**

Amends Sections 40-26B-21 and 40-26B-26, *Code of Alabama 1975*, relating to the privilege tax on nursing facilities, to increase the supplemental

privilege tax for each bed in a nursing facility from \$200.04 to \$900.00, and to increase the nursing facility provider's cap on actual allowable reported direct cost per patient day from cost plus 10 percent to cost plus 11 percent.

*Effective May 17, 2004.*

**Act 2004-534 (SB344) Off-Site Motor Vehicle Sales by Dealers Authorized**

Amends Sections 40-12-390, 40-12-395, and 40-12-400, *Code of Alabama 1975*; provides that dealers of new and used motor vehicles may conduct sales from locations off-site of their permanent locations; sales are limited to three per year, each not to exceed 10 days' duration. *Effective May 17, 2004.*

**Act 2004-537 (HB657) Constitutional Amendment:**

**Excise Tax in-lieu of Certain Ad Valorem Taxes**

Proposes an amendment to Amendment 93, as amended by Amendment 354 of the *Constitution of Alabama of 1901*, to provide for an excise tax to be levied by the Legislature in lieu of an ad valorem tax on motor vehicles (see Act 2004-550), and to provide the revenue distribution to be: the current recipients of vehicle ad valorem tax. *Effective upon voter approval.*

**Act 2004-545 (HB716) Increased Tobacco Products Taxes**

Amends sections 40-25-2 and 40-25-23, *Code of Alabama 1975*; increases the rate of tax on cigarettes (from 16.5 cents to 42.5 cents per pack of 20) and other tobacco products by 50%; provides that the increased tax shall be exclusive and prohibits future local tax increases on cigarettes and other tobacco products; requires local cigarette taxes to be collected through the use of stamps. *Effective May 18, 2004.*

**Act 2004-546 (HB317) Diesel Fuel Excise Tax and Exemption**

Amends Sections 8-17-87, 8-17-91, 40-17-220 and 40-17-222, *Code of Ala-*

*bama 1975*; facilitates trucker operations (IFTA included) by exempting diesel fuel subject to excise taxes from the \$.02 per gallon inspection fee; increases the excise tax from \$0.17 to \$0.19 per gallon. Certain off-road gallonage remains subject to inspection fees. *Effective Oct. 1, 2004.*

**Act 2004-550 (HB658) Excise Tax on Certain Motor Vehicles in-lieu of Ad Valorem Tax**

Amends Sections 40-9-1, 40-12-252, and 40-12-268, *Code of Alabama 1975*; revises the registration of certain trucks, truck tractors, and trailers based in Alabama and vehicles registered under the International Registration Plan, to remove the ad valorem tax liability and substitute an excise tax applicable to vehicles that are doing business in Alabama, irrespective of home base; provides for a permanent trailer registration plate in certain circumstances. The excise tax on each vehicle to be based on: vehicle gross weight, age, and Alabama road mileage driven. *Effective upon ratification of the constitutional amendment proposed by Act 2004-537 (HB 657).*

**Act 2004-554 (HB34) Motor Vehicle Registration Timing**

Amends Section 32-6-61, *Code of Alabama 1975*; revises Alabama's motor vehicle staggered registration law by shifting the expiration date from the last day of the month prior to the designated renewal month to the last day of the designated renewal month (conforms to other states' practices). *Effective Jan. 1, 2005.*

**Act 2004-629 (HB126) Natural Mineral Severance Tax**

Levies a statewide severance tax on all natural minerals; provides for exemptions; provides for collection procedures and distribution of the tax proceeds; repeals or replaces conflicting local laws, thereby establishing a

single schedule of severance tax rates for like products. Counties may opt out, as desired. *Effective Oct. 1, 2004.*

**Act 2004-635 (HB815)** Oil and Gas Severance Taxes; Temporary Increase

Levies a temporary oil and gas privilege tax; provides for the administration and collection. *Effective: Applies to production beginning July 1, 2004, and terminates June 30, 2005.*

**Act 2004-638 (HB 846)** Repeal Exemption for Certain Contractors Work

Repeals Section 40-9-33, *Code of Alabama 1975*, an exemption from sales and use taxes for certain sales made to contractors engaged on government projects; amends Section 40-23-2 to temporarily distribute a larger share of state sales taxes on automobiles to the State General Fund as a means of transferring the revenue gain from this action (the repeal) from earmarked Education Trust Fund revenues to the General Fund. *Effective Repeal - July 1, 2004.*

## LOCAL LEGISLATION

**Act 2004-62 (HB148)** Chambers County; Lodgings Tax

Relating to Chambers County; to levy a four percent lodgings tax in the county; provides for the collection of the tax and for the distribution of proceeds from the tax. *Effective June 1, 2004.*

**Act 2004-79 (HB312)** City of Jacksonville; Ad Valorem Tax

Relating to the City of Jacksonville in Calhoun County; authorizes the city governing body to levy an additional ad valorem tax up to nine mills; provides for a referendum.

**Act 2004-98 (HB167)** Constitutional Amendment; City of Prichard;  
Alabama Foreign Trade Investment Zone

Proposes an amendment to the *Constitution of Alabama of 1901*, authorizing the governing body of the City of Prichard to establish an Alabama Foreign Trade Investment Zone as a special tax district, for the purpose of importing duty-free and quota-free articles eligible under the United States General System of Preferences and the Africa Growth and Opportunities Act; authorizes the special tax district to specify that the value of land and improvements on the land within the district shall be assessed and taxed for ad valorem tax purposes by county tax officials under a single site valuation system; provides further for the contractual powers of nonprofit organizations. *Effective upon voter approval.*

**Act 2004-112 (HB440)** Municipal Sales and Use Tax Exemption

Relating to Class 2 municipalities; exempts from municipal sales and use tax the gross proceeds from the sale of materials or supplies for use in fulfilling a contract for the painting, repair, conversion, modification, or reconditioning of aircraft of a certain 30,000 pounds and greater weight, if the materials and supplies enter into and become a component part of the air craft; provides for a retroactive effect. *Effective Oct. 1, 2003.*

**Act 2004-232 (HB450)** Constitutional Amendment;  
City of Selma; Alabama Foreign Trade Investment Zone

Proposes an amendment to the *Constitution of Alabama of 1901*, authorizing the governing body of the City of Selma in Dallas County to establish an Alabama Foreign Trade Investment Zone as a special tax district for the purpose of importing duty-free and quota-free articles eligible under the United

States General System of Preferences and the Africa Growth and Opportunities Act; authorizes the special tax district to specify that the value of land and improvements on the land within the district shall be assessed and taxed for ad valorem tax purposes by county tax officials under a single site valuation system. *Effective upon voter approval.*

**Act 2004-245 (HB116) Brownfield Development Tax Abatement**

Provides local tax abatement for brownfield development properties that are voluntarily cleaned up pursuant to Chapter 30E of Title 22, *Code of Alabama 1975* (the Alabama Land Recycling and Economic Redevelopment Act). *Effective Oct. 1, 2004.*

**Act 2004-259 (HB591) Constitutional Amendment ;**

**City of Trussville; Property Annexation and Ad Valorem Tax**

Proposes an amendment to the *Constitution of Alabama of 1901*, authorizing the City of Trussville to annex certain property; provides for the levy of an ad valorem tax for public school purposes in the City of Trussville; provides for the rate of levy and conducting of elections with respect to the tax. *Effective upon voter approval.*

**Act 2004-264 (HB330) Clarke County; Lodgings Tax**

Relating to Clarke County; to levy a lodgings tax; provides for the collection of the tax and for the distribution of proceeds from the tax. *Effective July 1, 2004.*

**Act 2004-275 (HB 672) Covington County; Sales Tax**

Relating to Covington County; to amend Act 86-703, 1986 1st Special Session (Acts 1986 First Special Session, p. 109), as last amended by Act 93-610, which authorizes the county commission to levy a sales tax; to further

provide for the distribution to Lurleen B. Wallace Community College. *Effective April 21, 2004.*

**Act 2004-287 (HB634) Marengo County; Sales and Use Tax**

Relating to Marengo County; authorizes the county commission to levy an additional sales and use tax; provides for the collection, distribution, and use of the proceeds of the tax; prescribes penalties and fixes punishment for violation of this act. *Effective April 21, 2004.*

**Act 2004-312 (SB434) Constitutional Amendment;**

**City of Madison; Ad Valorem Rate Equalization**

Proposes an amendment to the *Constitution of Alabama of 1901*; provides for the equalization of the rate of ad valorem taxation levied for school purposes in the portion of the City of Madison located in Limestone County, with the portion of the City of Madison located in Madison County. *Effective upon voter approval.*

**Act 2004-319 (SB 451) Choctaw County;**

**Clarification of Tobacco Products Tax**

Relating to Choctaw County; amends Act 2001-913, 2001 Third Special Session, (Acts 2001, p. 767), which levies a tax on tobacco products in the county, to clarify the tax imposed on packages of little cigars. *Effective March 29, 2004.*

**Act 2004-320 (SB491) Washington County; Sales, Use and Excise Tax**

Relating to Washington County; authorizes the county commission to levy an additional sales and use tax in the county, not to exceed one-half of one percent, and an excise tax on the business of selling, distributing, storing, or withdrawing from storage, for any purpose whatsoever, gasoline or

motor fuel and substitutes in the county, not to exceed two cents (\$.02) per gallon; provides for the collection and payment of the taxes and for the distribution of the tax proceeds; authorizes the county commission to make reasonable rules and regulations for the collection and enforcement of any taxes levied; provides for a referendum. *Effective upon voter approval.*

**Act 2004-325 (HB700)** Escambia County; Privilege and License Tax

Relating to Escambia County; to levy an additional privilege and license tax of three percent in certain areas of the county; provides for disposition of the proceeds from the additional tax levied by this act. Automobiles, agricultural equipment, and forestry equipment shall be exempted. Effective on the first day of the first month following its passage and approval by the Governor, or its otherwise becoming law. *Effective May 1, 2004.*

**Act 2004-366 (HB717)** Fayette County; Sales and Use Tax

Relating to Fayette County; authorizes the county commission to levy an additional one-cent sales and use tax; provides for the collection, distribution, and use of the proceeds of the tax; prescribes penalties and fixes punishment for violation of this act; provides for a referendum.

**Act 2004-371 (SB487)** Lee County;

Visual Cassette/Visual Entertainment Device Rental Fee

Relating to Lee County; amends Sections 1 and 2 of Act 91-280, 1991 Regular Session (Acts 1991, p. 534), imposing a fee on the rental of video cassettes; further provides that the fee shall be applicable to other visual entertainment devices. *Effective July 1, 2004.*

**Act 2004-381 (HB738)** Washington County; Sales, Use and Excise Tax

Relating to Washington County; authorizes the county commission to

levy an additional sales and use tax in the county, not to exceed one-half of one percent, and an excise tax on the business of selling, distributing, storing, or withdrawing from storage, for any purpose whatsoever, gasoline or motor fuel and substitutes in the county, not to exceed two cents (\$.02) per gallon; provides for the collection and payment of the taxes and for the distribution of the tax proceeds; authorizes the county commission to make reasonable rules and regulations for the collection and enforcement of any taxes levied; provides for a referendum.

**Act 2004-388 (HB761)** Blount County; Tobacco Tax

Relating to Blount County; authorizes the county commission to levy an additional tax, not to exceed ten cents (\$.10), on tobacco products; provides for a referendum.

**Act 2004-394 (HB449)** Constitutional Amendment;

City of Tuskegee; Alabama Foreign Trade Investment Zone

Proposes an amendment to the *Constitution of Alabama of 1901*; authorizes the governing body of the City of Tuskegee in Macon County to establish an Alabama Foreign Trade Investment Zone as a special tax district, for the purpose of importing duty-free and quota-free articles eligible under the United States General System of Preferences and the Africa Growth and Opportunities Act; to authorize the special tax district to specify that the value of land and improvements on the land within the district shall be assessed and taxed for ad valorem tax purposes by county tax officials under a single site valuation system. *Effective upon voter approval.*

**Act 2004-418 (HB774)** Madison County; Lodgings Tax

Relating to Madison County; to levy a one-percent lodgings tax in the

county; provides for the collection of the tax and for distribution of the proceeds from the tax; provides for a termination date of September 30, 2014.

*Effective Aug. 1, 2004.*

**Act 2004-430 (HB804) Crenshaw County;**

**Amendment of Sales and Use Tax**

Relating to Crenshaw County; amends Act 89-486, 1989 Regular Session (Acts 1989, p. 1016), as amended, which levied a sales and use tax, so as to provide further for the tax for industrial development. *Effective May 11, 2004.*

**Act 2004-459 (HB675) Henry County; Sales and Use Tax**

Relating to Henry County; authorizes the county commission to levy an additional one percent sales and use tax in the county; provides for a referendum.

**Act 2004-471 (HB724) Lee County;**

**Visual Cassette/Visual Entertainment Device Rental Fee**

Relating to Lee County; amends Sections 1 and 2 of Act 91-280, 1991 Regular Session (Acts 1991, p. 534), imposing a fee on the rental of video cassettes, to further provide that the fee shall be applicable to other visual entertainment devices. *Effective July 1, 2004.*

**Act 2004-481 (HB787) Macon County; Tobacco and Tobacco Products Tax**

Relating to Macon County; authorizes the levy, collection, and distribution of an additional tax on tobacco and tobacco products. *Effective June 1, 2004.*

**Act 2004-482 (HB803) Bullock County; Lodgings Tax**

Relating to Bullock County; to levy a four percent lodgings tax; provides for the collection of the tax and for the distribution of the proceeds from the tax. *Effective Aug. 1, 2004.*

**Act 2004-493 (HB812) Chilton County; Ad Valorem Tax**

Authorizes the Chilton County Commission, pursuant to Amendment No. 373 to the *Constitution of Alabama of 1901*, to continue until December 31, 2004, to levy an ad valorem tax for a trade school and rural and industrial development in Chilton County, now levied at the rate of three mills. *Continuation of levy contingent upon voter approval.*

**Act 2004-499 (HB839) Bullock County; Sales and Use Tax Exemption**

Relating to Bullock County; amends Act No. 99-257, 1999 Regular Session (Acts 1999, p. 340), which levies a sales and use tax in the county, to exempt farm machinery from the levy of the tax and impose the tax on the sale of motor vehicles, boats, and certain machinery; *provides for a retroactive effect to May 26, 1999.*

**Act 2004-507 (HB710) Municipal Tax Exemption**

Relates to Class 3 municipalities; exempts the Centre for the Living Arts, Inc., from all municipal ad valorem and sales and use taxes. *Effective May 17, 2004.*

**Act 2004-536 (HB526) Constitutional Amendment; Macon County**

Proposes an amendment to the *Constitution of Alabama of 1901*; authorizes the Legislature to enact a local law authorizing the Macon County Commission to levy a tax on the sale of all tobacco products and liquor or wine and, by local law, provide for the collection and distribution of the proceeds therefrom. *Effective upon voter approval.*

**Act 2004-542 (HB840) Constitutional Amendment; Hale County**

Relating to Hale County; proposes an amendment to the *Constitution of Alabama of 1901*; provides for an increase in the ad valorem tax on certain

**ALABAMA DEPARTMENT OF REVENUE**

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classes of taxable property; increases the homestead exemption from \$2,000 to \$5,000 for tax levies subject to the homestead exemption; provides that the increase in the countywide ad valorem tax shall be distributed by local act. *Effective upon voter approval.*



## 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

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# Capital Credit Annual Report Summary

Submitted February 14, 2005

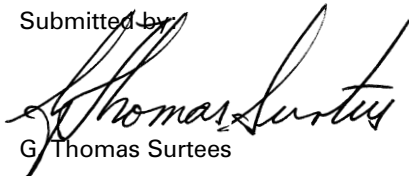
## Annual Report of Qualifying Projects for Capital Credit

*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 615 capital credits with 71,063 jobs estimated, with a total of \$14,644,866,800 in estimated capital costs. Of the 615 projects approved, 229 projects have filed reports of being placed in service with a total of \$7,525,162,633 in actual costs and at least 27,886 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 \$93,785,037 in capital credits has been claimed. Based on totals for all years, the average credit taken per job created is \$3,363.

Submitted by:



G. Thomas Surtees

Commissioner of Revenue

c: Lieutenant Governor Lucy Baxley

Seth Hammett, Speaker of the House

Members of the Alabama Legislature

### 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
2003	67	9,351	\$ 2,209,685,875	25	2,008	\$ 478,445,960	\$20,423,672
2004	86	8,131	\$ 987,822,512	30	4,286	\$1,110,081,384	\$45,025,240
<b>Totals</b>	<b>615</b>	<b>71,063</b>	<b>\$14,644,866,800</b>	<b>229</b>	<b>27,886</b>	<b>\$7,525,162,633</b>	<b>\$93,785,037</b>

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

# Revenue Abstract

Title of Tax	FYTD 2003-04	FYTD 2002-03	% Change	FYTD Refunds 2004	FYTD Net 2003-04
Bulk Storage Withdrawal Fee	\$ 15,661,988.82	\$ 10,786,639.15	45.20	\$ 12,217.92	\$ 15,649,770.90
Business Privilege Tax	72,168,808.44	74,410,736.38	(3.01)	29,076,785.49	43,092,022.95
Coal Severance (\$.135/ton)	2,781,354.48	2,550,951.36	9.03	0.00	2,781,354.48
Coal Severance (\$.20/ton)	4,099,295.32	3,775,258.05	8.58	0.00	4,099,295.32
Contractors' Gross Receipts	28,305,663.32	28,095,737.70	0.75	95.05	28,305,568.27
Deeds and Assignments	1,498,517.41	1,786,597.50	(16.12)	33,915.75	1,464,601.66
Dry Cleaning Registration Fee	812,493.07	836,369.06	(2.85)	0.00	812,493.07
Estate and Inheritance	29,467,197.09	33,549,402.21	(12.17)	4,723,152.50	24,744,044.59
Financial Institutions' Excise	40,450,851.70	22,915,217.12	76.52	3,751,775.76	36,699,075.94
Forest Products' Severance	5,582,826.29	5,857,897.25	(4.70)	0.00	5,582,826.29
Freight Line R.R. Equipment	2,626,284.76	2,802,558.45	(6.29)	387.93	2,625,896.83
Gasoline	405,895,172.80	396,188,934.02	2.45	474,514.16	405,420,658.64
Gasoline (Aviation & Jet Fuel)	684,001.79	1,105,407.69	(38.12)	79,087.89	604,913.90
Hazardous Waste Fee	2,992,891.30	3,288,629.86	(8.99)	0.00	2,992,891.30
Hydro-Electric KWH	9,066.53	1,201,853.12	(99.25)	0.00	9,066.53
Income Tax—Corporate	299,669,781.50	240,091,331.34	24.81	44,318,075.81	255,351,705.69
Income Tax—Individual	2,652,646,044.77	2,456,330,108.43	7.99	409,108,897.58	2,243,537,147.19
IRP Registration Fees	42,429,534.17	47,827,718.89	(11.29)	0.00	42,429,534.17
Lodgings	33,484,801.95	32,554,895.54	2.86	1,489.39	33,483,312.56
Medicaid Nursing Facility	36,451,230.85	31,086,203.56	17.26	0.00	36,451,230.85
Medicaid Pharmaceutical Services	6,876,704.19	6,557,479.09	4.87	2,116.21	6,874,587.98
Miscellaneous Tags	191,018.22	174,475.67	9.48	242.65	190,775.57
Miscellaneous Taxes*	457,663.84	516,802.84	(11.44)	0.00	457,663.84
Mobile Telecommunications	76,411,025.63	70,408,835.75	8.52	516,268.47	75,894,757.16
Motor Fuels (Diesel)	128,913,728.92	119,564,453.68	7.82	848,947.79	128,064,781.13
Motor Vehicle Title Fees	21,907,128.02	21,971,530.88	(0.29)	228.00	21,906,900.02
Salvage Vehicle Inspection Fees	1,044,646.00	987,720.00	5.76	0.00	1,044,646.00

**ALABAMA DEPARTMENT OF REVENUE**

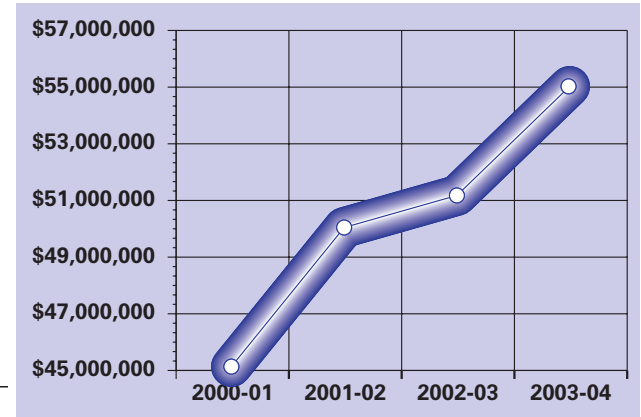
<b>Title of Tax</b>	<b>FYTD 2003-04</b>	<b>FYTD 2002-03</b>	<b>% Change</b>	<b>FYTD Refunds 2004</b>	<b>FYTD Net 2003-04</b>
Oil & Gas Privilege	\$ 72,461,569.68	\$ 66,069,066.16	9.68	\$ 29,808.96	\$ 72,431,760.72
Oil & Gas Production	28,722,479.09	26,626,236.45	7.87	14,904.49	28,707,574.60
Oil Lubricating	1,926,963.68	2,270,617.21	(15.13)	10,714.46	1,916,249.22
Oil Wholesale License	3,183,189.07	3,046,413.89	4.49	6,869.16	3,176,319.91
Pari-Mutuel Pool	3,226,066.73	3,415,741.28	(5.55)	0.00	3,226,066.73
Property Tax**	255,293,387.53	233,204,684.47	9.47	0.00	255,293,387.53
Rental or Leasing	61,060,995.59	62,832,979.80	(2.82)	545,317.01	60,515,678.58
Sales	1,703,151,053.77	1,576,670,337.87	8.02	9,745,306.02	1,693,405,747.75
Scrap Tire Environmental Fee	3,704,209.34			745.77	3,703,463.57
Store Licenses	515,347.91	516,472.08	(0.22)	256.49	515,091.42
Tobacco Products	93,269,690.75	65,609,342.38	42.16	341,413.74	92,928,277.01
T.V.A. Electric	80,843,782.97	76,863,668.05	5.18	0.00	80,843,782.97
Use	208,759,788.20	187,887,141.12	11.08	9,604,068.98	199,155,719.22
Utility Gross Receipts	347,884,032.35	341,850,161.97	1.78	871,778.21	347,012,254.14
Utility License (2.2%)	95,101,977.83	89,031,591.11	6.82	0.00	95,101,977.83
<b>Total</b>	<b>\$6,872,624,255.67</b>	<b>\$6,353,118,198.43</b>	<b>8.18</b>	<b>\$514,119,381.64</b>	<b>\$6,358,504,874.03</b>

# Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2004	\$95,343,799
Controlled Substance as of Sept. 30, 2004	\$ 2,638,951
<b>TOTAL</b>	<b>\$97,982,750</b>

## Delinquent Taxes Collected

	2000-01	2001-02	2002-03	2003-04
Phone Power Collections	\$ 974,565	\$ 844,465	\$ 32,720	\$ 0
Assessment Collections	\$24,654,357	\$25,453,210	\$27,211,410	\$32,042,410
<b>Field Collections</b>				
Auburn/Opelika	\$ 1,056,758	\$ 1,018,854	\$ 1,502,208	\$ 1,085,742
Birmingham	5,476,142	7,351,831	6,526,068	8,110,041
Decatur	3,404,470	3,107,298	2,653,108	2,003,850
Dothan	1,426,847	1,710,438	2,003,516	2,674,477
Gadsden	1,980,482	3,290,501	2,542,911	2,337,308
Mobile	2,629,070	2,968,517	3,632,769	3,459,593
Montgomery	2,230,551	2,242,509	3,217,510	2,032,040
Tuscaloosa	1,302,614	2,057,622	1,854,688	1,280,997
<b>Subtotal for field</b>	<b>\$19,506,934</b>	<b>\$23,747,570</b>	<b>\$23,932,778</b>	<b>\$22,984,048</b>
<b>TOTAL</b>	<b>\$45,135,856</b>	<b>\$50,045,245</b>	<b>\$51,176,908</b>	<b>\$55,026,458</b>



# Net Taxable Assessed Valuation by County

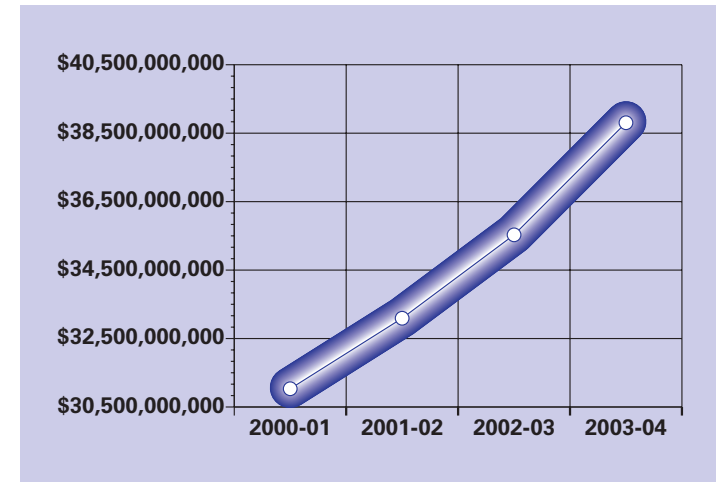
## Real, Business Personal, and Motor Vehicle Property (State)

County	2000	2001	2002	2003
Autauga	\$ 272,839,290	\$ 337,785,137	\$ 500,468,710	\$ 524,464,740
Baldwin	1,911,702,110	2,021,962,931	2,367,406,186	2,424,380,131
Barbour	167,894,550	163,365,820	165,127,440	178,501,320
Bibb	106,751,850	109,004,910	120,249,500	121,763,500
Blount	239,582,040	249,697,420	279,524,440	283,498,820
Bullock	54,129,560	58,953,780	61,948,860	62,544,420
Butler	125,092,180	144,316,500	135,612,540	137,757,460
Calhoun	669,949,320	742,877,085	710,525,830	748,293,060
Chambers	212,567,720	210,489,945	226,783,760	217,560,120
Cherokee	139,453,280	151,459,260	178,167,800	185,024,600
Chilton	233,602,160	234,940,210	270,863,475	280,495,200
Choctaw	150,030,890	157,178,280	156,543,760	171,306,680
Clarke	172,161,780	169,680,635	179,525,540	208,293,164
Clay	66,174,960	65,338,680	67,634,090	75,976,400
Cleburne	76,055,140	74,505,575	77,287,910	85,882,500
Coffee	204,181,430	234,423,870	239,408,130	248,187,380
Colbert	309,687,740	296,451,440	328,690,180	345,064,840
Conecuh	94,825,980	95,899,656	85,345,040	99,681,291
Coosa	83,612,680	103,600,650	101,582,487	102,496,115
Covington	261,564,930	299,469,100	307,845,260	312,891,460
Crenshaw	62,119,990	63,487,690	70,618,660	72,221,880
Cullman	480,082,520	490,301,820	570,945,520	582,878,880
Dale	203,420,680	212,014,120	222,398,180	226,621,210
Dallas	221,265,100	228,588,790	242,394,060	250,286,000
DeKalb	274,837,570	297,743,990	304,926,900	316,568,687
Elmore	410,805,820	489,465,790	510,959,050	578,708,690
Escambia	215,121,120	249,345,315	246,598,211	250,205,922

County	2000	2001	2002	2003
Etowah	\$ 533,164,520	\$ 744,057,823	\$ 605,384,800	\$ 617,884,440
Fayette	91,396,310	91,291,380	100,546,040	102,327,870
Franklin	140,255,500	150,679,240	155,576,840	164,490,060
Geneva	108,745,520	110,374,597	115,989,800	119,067,143
Greene	99,778,750	104,194,350	116,146,940	108,971,135
Hale	79,654,000	91,549,840	91,425,740	98,492,080
Henry	94,988,690	111,148,300	115,882,970	122,033,604
Houston	915,577,120	928,641,020	1,003,820,770	1,058,611,440
Jackson	253,808,060	330,664,085	291,028,340	288,472,200
Jefferson	5,525,369,260	5,657,364,229	6,418,769,918	6,750,255,823
Lamar	87,393,410	88,830,032	100,003,261	100,566,622
Lauderdale	466,947,600	471,917,300	499,269,190	501,404,410
Lawrence	159,985,730	162,500,470	173,245,540	185,368,840
Lee	675,637,140	795,229,240	983,544,816	1,011,479,716
Limestone	348,104,750	360,564,600	375,154,160	396,269,570
Lowndes	67,425,560	78,309,380	77,362,390	79,532,200
Macon	87,998,460	91,992,700	89,146,760	92,063,900
Madison	1,973,389,310	2,069,090,860	2,121,943,440	2,155,238,340
Marengo	163,211,480	175,974,010	192,550,340	191,833,890
Marion	163,329,310	163,056,380	173,939,578	181,528,626
Marshall	460,562,900	544,533,650	533,391,000	555,163,020
Mobile	2,661,534,600	3,046,266,880	2,950,201,640	4,824,018,186
Monroe	182,734,300	163,283,775	161,567,334	176,695,730
Montgomery	1,699,453,880	1,733,514,620	1,887,369,400	1,997,713,363
Morgan	825,064,220	900,471,110	974,413,140	983,356,640
Perry	53,230,800	57,909,540	62,939,500	61,839,920
Pickens	97,794,880	97,779,099	111,161,340	113,533,663

**ALABAMA DEPARTMENT OF REVENUE**

County	2000	2001	2002	2003
Pike	\$ 168,631,300	\$ 168,845,360	\$ 195,359,920	\$ 185,028,300
Randolph	170,298,220	174,640,490	183,531,720	210,917,690
Russell	255,104,850	257,296,220	292,503,880	273,127,750
St. Clair	466,520,600	434,023,983	450,363,505	475,240,995
Shelby	1,602,952,060	1,672,634,280	1,933,120,940	2,067,982,290
Sumter	83,629,840	92,912,137	94,285,274	102,618,895
Talladega	457,463,320	481,917,025	477,437,930	491,662,002
Tallapoosa	347,449,220	362,838,880	368,664,320	415,783,010
Tuscaloosa	1,159,536,740	1,339,262,220	1,318,701,800	1,392,770,081
Walker	390,498,500	388,527,954	453,039,410	454,611,651
Washington	256,434,290	196,388,940	276,922,140	326,269,740
Wilcox	94,423,920	103,297,763	105,274,280	103,878,460
Winston	143,698,660	146,682,460	169,057,120	175,373,021
<b>TOTAL</b>	<b>\$31,032,689,970</b>	<b>\$33,092,804,621</b>	<b>\$35,529,418,745</b>	<b>\$38,805,030,786</b>





# Property Tax Collections (Net collections after all exemptions)

Oct. 1, 2003 lien date; Oct. 1, 2004 collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 3,417,431	\$ 4,122,393	\$ 4,009,588	\$ 2,539,635	\$ 14,089,048
Baldwin	15,785,904	24,475,444	31,833,304	11,986,261	84,080,912
Barbour	1,168,478	1,954,415	2,897,026	939,845	6,959,764
Bibb	796,493	1,154,046	903,826	196,058	3,050,423
Blount	1,841,382	4,857,582	2,602,793	931,022	10,232,780
Bullock	405,708	1,471,614	839,336	249,206	2,965,864
Butler	918,989	1,683,210	1,885,824	902,614	5,390,636
Calhoun	4,883,952	9,873,536	15,086,526	7,215,236	37,059,249
Chambers	1,576,098	4,253,315	4,125,030	496,348	10,450,791
Cherokee	1,194,426	5,104,257	2,066,698	281,510	8,646,891
Chilton	1,886,828	6,296,033	2,639,698	789,408	11,611,967
Choctaw	1,182,671	1,832,843	2,839,626	101,817	5,956,957
Clarke	1,525,899	2,382,843	4,373,482	517,918	8,800,142
Clay	505,920	874,749	1,211,187	233,462	2,825,317
Cleburne	584,706	1,161,750	1,755,183	360,504	3,862,143
Coffee	1,615,779	4,010,174	2,373,576	3,065,925	11,065,454
Colbert	2,401,988	4,652,015	5,176,220	2,327,314	14,557,537
Conecuh	683,483	1,869,493	1,125,137	339,739	4,017,852
Coosa	672,314	783,312	1,344,639	54,599	2,854,864
Covington	2,038,062	3,300,106	2,411,913	2,093,941	9,844,022
Crenshaw	475,726	1,571,022	673,713	148,851	2,869,311
Cullman	3,884,926	5,915,973	4,810,483	3,717,350	18,328,732
Dale	1,506,067	3,153,201	2,382,377	2,281,671	9,323,317
Dallas	1,671,768	3,350,343	3,331,149	874,363	9,227,623
DeKalb	2,092,499	4,072,057	5,414,351	2,003,867	13,582,774
Elmore	3,793,636	5,149,269	4,702,247	922,188	14,567,340

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Escambia	\$ 1,706,400	\$ 3,098,463	\$ 4,717,794	\$ 1,884,277	\$ 11,406,934
Etowah	4,050,420	7,976,808	11,062,545	4,816,547	27,906,320
Fayette	673,842	1,187,217	835,574	427,044	3,123,677
Franklin	1,078,468	2,896,285	1,910,395	1,746,857	7,632,005
Geneva	766,947	1,823,045	1,603,133	581,752	4,774,877
Greene	730,178	2,499,580	946,887	229,801	4,406,447
Hale	676,069	1,642,883	832,846	206,182	3,357,981
Henry	704,438	1,562,723	1,596,106	416,124	4,279,391
Houston	6,913,514	12,554,520	8,592,204	3,434,252	31,494,491
Jackson	1,988,332	2,558,913	2,601,620	3,216,689	10,365,553
Jefferson	44,487,791	96,877,858	192,032,000	168,302,258	501,699,907
Lamar	662,867	1,552,910	803,356	252,412	3,271,545
Lauderdale	3,272,279	5,571,557	10,726,198	4,040,625	23,610,659
Lawrence	1,231,285	2,520,663	1,980,971	274,125	6,007,044
Lee	6,716,438	15,256,643	14,739,238	17,806,471	54,518,791
Limestone	2,683,000	5,628,958	4,257,448	2,468,469	15,037,875
Lowndes	513,117	1,943,879	1,293,919	183,388	3,934,301
Macon	607,833	1,300,157	3,403,068	426,852	5,737,909
Madison	14,690,120	26,003,997	66,168,292	26,895,825	133,758,233
Marengo	1,254,944	2,403,209	1,689,627	2,180,064	7,527,844
Marion	1,212,494	1,448,791	1,517,685	1,048,098	5,227,067
Marshall	3,657,703	7,943,716	8,379,116	4,401,290	24,381,825
Mobile	53,144,224	81,893,529	123,676,978	52,183,945	310,898,676
Monroe	1,175,736	1,936,970	2,005,127	677,062	5,794,895
Montgomery	13,192,868	15,931,813	18,234,632	23,636,017	70,995,330
Morgan	7,197,364	12,736,916	18,968,576	10,780,565	49,683,421

**ALABAMA DEPARTMENT OF REVENUE**

<b>County</b>	<b>State Net Taxes</b>	<b>County Net Taxes</b>	<b>School Net Taxes</b>	<b>Municipal Net Taxes</b>	<b>Total Net Taxes</b>
Perry	\$ 404,342	\$ 1,540,299	\$ 797,384	\$ 128,143	\$ 2,870,169
Pickens	753,361	1,939,710	1,476,986	832,986	5,003,043
Pike	1,269,789	2,508,849	2,284,619	918,137	6,981,394
Randolph	1,387,905	2,740,957	2,594,531	671,703	7,395,095
Russell	1,826,918	3,504,524	6,371,321	3,134,610	14,837,374
St. Clair	2,669,031	4,615,058	5,951,238	1,473,681	14,709,008
Shelby	13,594,877	16,446,282	65,219,821	24,440,829	119,701,808
Sumter	711,311	1,765,494	1,539,815	443,777	4,460,398
Talladega	3,918,938	4,980,666	11,511,309	3,784,411	24,195,324
Tallapoosa	2,723,839	3,766,418	6,501,680	1,147,078	14,139,015
Tuscaloosa	9,468,223	24,740,732	15,760,429	11,473,901	61,443,287
Walker	3,014,769	4,377,479	4,120,384	2,816,208	14,328,840
Washington	1,464,752	2,447,153	3,006,407	75,072	6,993,384
Wilcox	713,548	1,804,697	1,140,171	106,410	3,764,826
Winston	1,158,506	1,707,233	2,108,908	522,177	5,496,825
<b>TOTAL *</b>	<b>\$278,579,912</b>	<b>\$506,962,550</b>	<b>\$747,775,267</b>	<b>\$430,056,769</b>	<b>\$1,963,374,499</b>

Details may not add up to totals due to rounding.

# Industrial Exemption Assessed Value

Oct. 1, 2003 lien date

	State	County	Schools	Municipal
Autauga	\$ 463,840	\$ 463,840	\$ 927,680	\$ 463,840
Baldwin	13,162,800	13,162,800	0	11,482,040
Barbour	505,540	505,540	505,540	505,540
Bibb	814,860	814,860	0	783,660
Blount	0	0	0	0
Bullock	0	0	0	0
Butler	0	0	0	0
Calhoun	7,692,280	7,692,280	7,692,280	7,281,180
Chambers	6,282,600	6,282,600	4,820,700	1,789,820
Cherokee	91,440	91,440	0	91,440
Chilton	0	0	0	0
Choctaw	0	0	0	0
Clarke	0	0	0	0
Clay	0	0	0	0
Cleburne	4,222,080	4,222,080	0	4,222,080
Coffee	0	0	0	0
Colbert	43,778,740	43,778,740	0	567,180
Conecuh	0	0	0	0
Coosa	0	0	0	0
Covington	0	0	0	0
Crenshaw	0	0	0	0
Cullman	589,760	589,760	0	589,760
Dale	0	0	0	0
Dallas	0	0	0	0
DeKalb	0	0	0	0
Elmore	0	0	0	0
Escambia	1,938,420	0	0	0

	State	County	Schools	Municipal
Etowah	\$ 0	\$ 0	\$ 0	\$ 0
Fayette	0	0	0	0
Franklin	0	0	0	0
Geneva	0	0	0	0
Greene	1,827,360	1,827,360	0	228,380
Hale	0	0	0	0
Henry	0	0	0	0
Houston	0	0	0	0
Jackson	0	0	0	0
Jefferson	0	0	0	0
Lamar	0	0	0	0
Lauderdale	0	0	0	0
Lawrence	0	0	0	0
Lee	2,224,040	2,224,040	2,224,040	2,224,040
Limestone	0	0	0	0
Lowndes	344,060	344,060	0	208,760
Macon	0	0	0	0
Madison	0	54,920	54,920	35,900
Marengo	3,454,720	3,454,720	0	3,224,540
Marion	0	0	0	0
Marshall	0	0	0	0
Mobile	6,022,820	6,077,740	2,278,960	5,693,240
Monroe	0	0	0	0
Montgomery	0	0	0	0
Morgan	0	0	0	0
Perry	0	0	0	0
Pickens	56,680	56,680	56,680	56,680

**ALABAMA DEPARTMENT OF REVENUE**

	<b>State</b>	<b>County</b>	<b>Schools</b>	<b>Municipal</b>
Pike	\$ 3,722,360	\$ 3,722,360	\$ 3,722,360	\$ 3,191,880
Randolph	3,316,410	3,055,270	0	3,257,090
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	0	0	0	0
Tuscaloosa	0	0	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
<b>Total</b>	<b>\$100,510,810</b>	<b>\$98,421,090</b>	<b>\$22,283,160</b>	<b>\$45,897,050</b>

# Abatements Assessed Value (Ad Valorem)

Oct. 1, 2003 lien date

	State	County	Schools	Municipal		State	County	Schools	Municipal
Autauga	\$ 3,892,220	\$ 3,892,220	\$ 0	\$ 3,892,220	Etowah	\$ 11,492,340	\$ 11,492,340	\$ 0	\$ 9,356,080
Baldwin	3,002,260	3,002,260	0	23,720	Fayette	1,650,660	1,650,660	0	1,650,660
Barbour	3,677,300	3,677,300	0	3,677,300	Franklin	4,428,300	4,428,300	0	625,471
Bibb	0	0	0	0	Geneva	1,819,180	1,819,180	0	1,565,620
Blount	83,380	83,380	0	0	Greene	0	0	0	0
Bullock	0	0	0	0	Hale	9,645,400	9,645,400	0	0
Butler	3,965,120	3,965,120	0	3,965,120	Henry	1,462,430	1,462,430	0	0
Calhoun	12,618,560	12,618,560	0	9,797,000	Houston	16,730,720	16,730,720	0	12,337,840
Chambers	49,794,500	49,794,500	0	1,829,820	Jackson	40,851,340	40,851,340	0	14,043,320
Cherokee	0	0	0	0	Jefferson	126,571,281	126,571,281	0	75,249,318
Chilton	16,794,580	16,794,580	0	16,794,580	Lamar	1,524,078	1,524,078	0	1,524,078
Choctaw	21,540,480	21,540,480	0	0	Lauderdale	9,397,860	9,397,860	0	9,192,980
Clarke	56,538,640	56,538,640	0	44,275,780	Lawrence	8,701,020	8,701,020	0	0
Clay	1,509,200	1,509,200	0	1,509,200	Lee	41,850,180	41,850,180	0	41,251,120
Cleburne	0	0	0	0	Limestone	34,729,660	34,729,660	0	29,993,480
Coffee	2,911,700	2,911,700	0	2,881,200	Lowndes	0	0	0	0
Colbert	0	0	0	0	Macon	155,560	155,560	0	0
Conecuh	9,093,980	9,093,980	0	639,600	Madison	211,590,040	211,590,040	0	210,896,360
Coosa	186,820	186,820	0	0	Marengo	0	0	0	0
Covington	2,284,060	2,284,060	0	1,663,160	Marion	12,193,680	12,193,680	0	4,912,134
Crenshaw	2,658,760	2,658,760	0	2,551,700	Marshall	21,768,720	21,768,720	401,660	21,203,800
Cullman	31,844,920	31,844,920	0	28,671,760	Mobile	340,386,720	340,386,720	401,660	317,449,874
Dale	6,080,280	6,080,280	0	6,024,580	Monroe	7,205,880	7,205,880	0	410,000
Dallas	7,952,020	7,952,020	0	5,458,780	Montgomery	66,429,540	66,429,540	66,429,540	54,069,760
DeKalb	9,301,680	9,301,680	0	9,214,420	Morgan	278,270,960	278,270,960	0	105,372,820
Elmore	16,557,400	16,557,400	0	385,440	Perry	986,780	986,780	0	0
Escambia	19,960,160	19,960,160	0	6,952,960	Pickens	1,907,700	1,907,700	0	1,907,700

**ALABAMA DEPARTMENT OF REVENUE**

	<b>State</b>	<b>County</b>	<b>Schools</b>	<b>Municipal</b>
Pike	\$ 18,234,060	\$ 18,234,060	\$ 0	\$ 12,853,000
Randolph	0	0	0	0
Russell	15,266,380	15,266,380	0	12,907,720
St. Clair	15,990,720	15,990,720	0	10,698,200
Shelby	51,888,400	51,888,400	0	30,690,240
Sumter	181,480	181,480	0	0
Talladega	229,257,480	229,257,480	0	8,392,340
Tallapoosa	5,136,420	5,136,420	0	534,260
Tuscaloosa	0	0	0	0
Walker	2,726,240	2,726,240	0	364,221
Washington	22,342,120	22,342,120	0	0
Wilcox	9,678,940	9,678,940	0	0
Winston	3,586,080	3,586,080	0	1,519,640
<b>Total</b>	<b>\$1,908,286,369</b>	<b>\$1,908,286,369</b>	<b>\$67,232,860</b>	<b>\$1,141,180,376</b>

# Office of the Ex-Officio Land Commissioner

## Land Sales

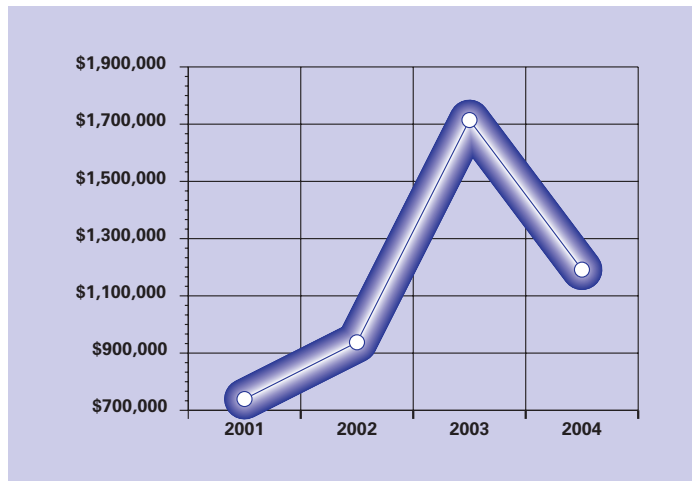
Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions	No. of Deeds <sup>1</sup>	Proceeds	No. of Assignments <sup>2</sup>	Proceeds
2001	8,146	\$ 51,002,696	5,674	\$ 4,748,710.66	380	\$ 455,279.92	389	\$ 284,148.63
2002	7,981	\$ 50,487,176	6,409	\$ 5,624,288.66	409	\$ 588,177.92	403	\$ 349,490.82
2003	7,488	\$ 36,975,301	5,498	\$ 5,855,487.21	455	\$ 788,381.98	848	\$ 926,008.41
2004	5,244	\$ 30,779,198	5,121	\$ 4,509,235.12	336	\$ 678,556.21	475	\$ 513,051.91
<b>TOTAL</b>	<b>28,859</b>	<b>\$169,244,371</b>	<b>22,702</b>	<b>\$20,737,721.65</b>	<b>1,580</b>	<b>\$2,510,396.03</b>	<b>2,115</b>	<b>\$2,072,699.77</b>

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

<sup>2</sup>Assignments 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

2001	\$ 739,428.55
2002	\$ 937,668.74
2003	\$1,714,390.39
2004	\$1,191,608.12



## Income Tax Collections and Refunds

### Income Tax Collections

	2000-01	2001-02	2002-03	2003-04
Individual Paid on Estimates	\$ 196,548,106.42	\$ 170,797,136.13	\$ 163,875,194.54	\$ 181,132,437.70
Withholding	\$1,956,303,987.14	\$1,984,524,142.30	\$2,060,160,958.08	\$2,179,389,736.44
S-Corp Shareholder Total	\$ 4,994,607.62	\$ 1,546,875.19	\$ 1,740,413.42	\$ 8,738,254.99
Collected as Additional Tax Due	\$ 279,793,167.58	\$ 242,984,322.32	\$ 230,553,542.39	\$ 283,385,615.64
<b>Total Individual Gross</b>	<b>\$2,437,639,868.76</b>	<b>\$2,399,852,475.94</b>	<b>\$2,456,330,108.43</b>	<b>\$2,652,646,044.77</b>
<b>Total Corporate Gross</b>	<b>\$ 180,392,397.42</b>	<b>\$ 304,539,069.44</b>	<b>\$ 240,091,331.34</b>	<b>\$ 299,669,781.50</b>
<b>Total Income Tax Collections</b>	<b>\$2,618,032,266.18</b>	<b>\$2,704,391,545.38</b>	<b>\$2,696,421,439.77</b>	<b>\$2,952,315,826.27</b>

### Income Tax Refunds

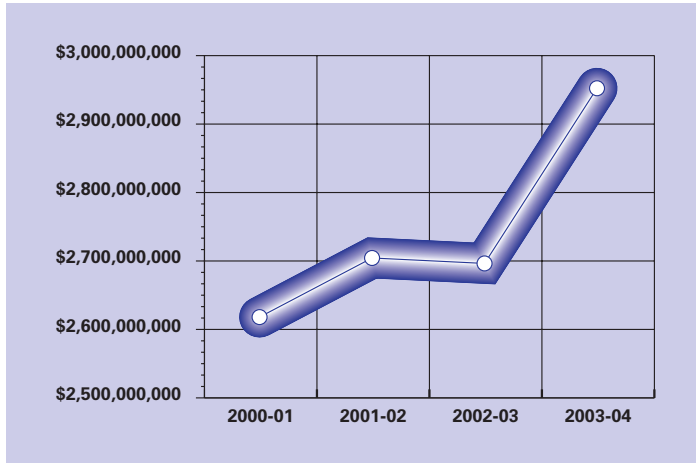
Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
2000-01	1,096,404	\$338,477,990	\$ 55,876,883	\$394,354,873
2001-02	1,019,527	\$369,158,483	\$111,872,950	\$481,031,433
2002-03	1,180,163	\$416,177,774	\$ 21,982,080	\$438,159,854
2003-04	1,203,955	\$409,108,898	\$ 44,318,076	\$453,426,974

\*FY03 and FY 04 refund totals are detailed as follows:

	FY 2003	FY 2004
Individual Refunds	1,177,976	1,200,105
Corporate Refunds	2,187	3,850



## Total Income Tax Collections



## Total Refund Checkoff Donations and Voluntary Contributions for FY 2001-FY 2004

### 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.)

**Breast & Cervical Cancers Fund** provides donations for breast and cervical cancer research. (Available tax year 2001.)

**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.)

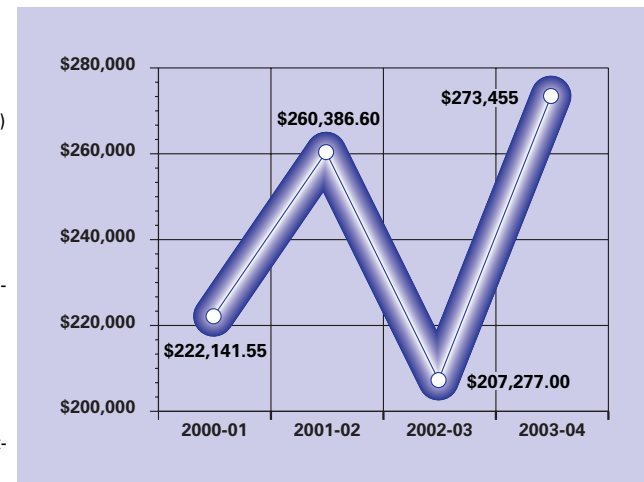
**Foster Care Trust Fund** provides the state's foster children with certain needs beyond the basic necessities of food, clothes and shelter provided by the Department of Human Resources. Such needs may include music or dance lessons, tutoring, school pictures, athletic equipment, or school field trips.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

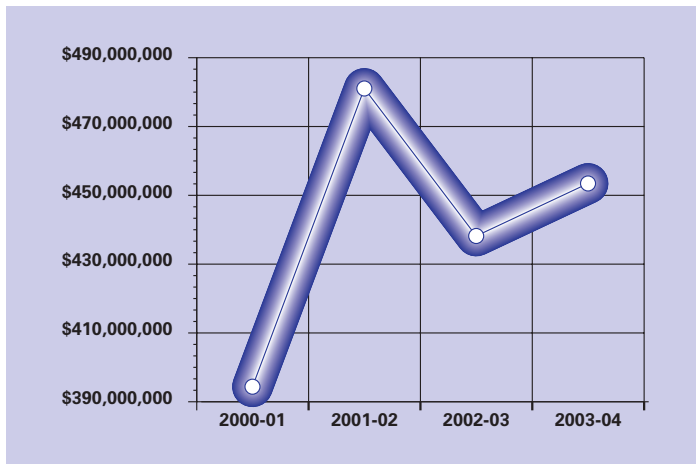
**Mental Health Consumers of Alabama** provides support for an advocacy group comprised of individuals who have experienced serious mental illness, serious emotional and psychological anguish, and the stigmas often associated with such illnesses. (Available tax year 1997.)

**\*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.)

**Alabama 4-H Club Foundation** supports youth programs, clubs, and other activities for 4-H members. (Available tax year 2003.)



## Total Income Tax Refunds



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

# Alabama Individual Income Tax Facts

## Return Data

(Based on Tax Year 2002)

Individual Returns Filed . . . . .	1,789,954
Number filed electronically . . . . .	653,565
Number of joint returns . . . . .	772,157
Number with paid preparer signature . . . . .	1,113,792
Adjusted gross income . . . . .	\$65,882,620,885.85
Number of returns itemizing deductions . . . . .	1,065,126
Total Alabama tax liability shown on returns . . . . .	\$1,798,815,066.76
Number of returns with tax due at time of filing . . . . .	380,831
Amount of tax due . . . . .	\$125,527,875.04
Number of returns showing overpayments . . . . .	1,224,199
Amount of overpayments . . . . .	\$452,209,853.55

## Consumer Use Tax Collections Reported on Alabama Form 40 and 40A

Tax Year	No. of Returns	Collections
2000*	6,320	\$203,344
2001	6,540	\$219,276
2002	6,157	\$242,783
2003	6,447	\$271,348

\*First available on 2000 Tax Year Returns

## Contributions

Tax Year 2003

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund (1984)	2,400	\$24,154.00
Alabama Arts Development Fund (1982)	1,734	15,196.00
Alabama Nongame Wildlife Fund (1982)	2,263	23,815.00
Child Abuse Trust Fund (1983)	4,922	55,086.00
Alabama Veterans Program (1989)	2,816	31,449.00
Alabama Indian Children's Scholarship Fund (1990)	1,530	12,894.00
Penny Trust Fund (1990)	1,114	7,139.00
Foster Care Trust Fund (1990)	2,208	17,781.00
Mental Health Fund* (1997)	1,925	16,050.00
Neighbors Helping Neighbors Fund (1997)	1,539	19,769.00
Breast and Cervical Cancer Fund (2000)	3,452	38,418.00
4H Clubs (2003)	1,074	11,704.00
<b>Total</b>	<b>26,977</b>	<b>\$273,455.00</b>

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

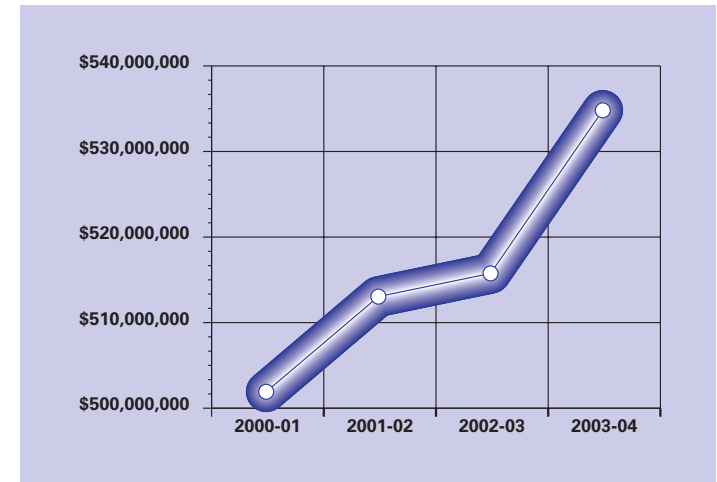
# Estimated Fuel Tax by County

	2000-01	2001-02	2002-03	2003-04
Autauga	\$ 4,829,983.08	\$ 4,937,001.24	\$ 4,963,094.85	\$ 5,146,466.06
Baldwin	15,037,042.83	15,370,219.27	15,451,455.75	16,022,339.89
Barbour	2,443,350.06	2,497,487.48	2,510,687.49	2,603,449.73
Bibb	2,505,086.31	2,560,591.62	2,574,125.16	2,669,231.23
Blount	5,666,183.00	5,791,728.87	5,822,340.00	6,037,457.69
Bullock	916,005.31	936,301.28	941,249.93	976,026.25
Butler	2,485,511.40	2,540,582.99	2,554,010.78	2,648,373.68
Calhoun	14,591,337.23	14,914,638.15	14,993,466.74	15,547,429.58
Chambers	4,341,614.22	4,437,811.56	4,461,266.81	4,626,097.00
Cherokee	2,689,291.21	2,748,877.96	2,763,406.65	2,865,506.10
Chilton	4,493,194.28	4,592,750.19	4,617,024.33	4,787,609.29
Choctaw	1,973,552.27	2,017,280.36	2,027,942.32	2,102,868.60
Clarke	3,175,150.47	3,245,502.42	3,262,655.93	3,383,201.11
Clay	1,880,696.94	1,922,367.62	1,932,527.94	2,003,928.95
Cleburne	1,893,746.87	1,935,706.71	1,945,937.53	2,017,833.99
Coffee	5,316,344.26	5,434,138.74	5,462,859.89	5,664,695.89
Colbert	6,983,222.97	7,137,950.55	7,175,676.89	7,440,796.25
Conecuh	1,565,490.72	1,600,177.37	1,608,634.82	1,668,068.96
Coosa	1,419,431.79	1,450,882.21	1,458,550.58	1,512,439.57
Covington	4,755,196.89	4,860,558.01	4,886,247.60	5,066,779.53
Crenshaw	1,461,091.21	1,493,464.68	1,501,358.11	1,556,828.71
Cullman	9,508,386.11	9,719,063.85	9,770,432.18	10,131,419.83
Dale	5,818,766.90	5,947,693.58	5,979,129.03	6,200,039.60
Dallas	4,983,570.82	5,093,992.03	5,120,915.39	5,310,117.59
DeKalb	7,090,634.00	7,247,741.50	7,286,048.11	7,555,245.35
Elmore	6,524,467.43	6,669,030.35	6,704,278.29	6,951,980.91
Escambia	4,420,917.70	4,518,872.17	4,542,755.84	4,710,596.81

	2000-01	2001-02	2002-03	2003-04
Etowah	\$ 12,431,572.38	\$ 12,707,019.29	\$ 12,774,179.91	\$ 13,246,146.88
Fayette	2,376,594.61	2,429,252.92	2,442,092.29	2,532,320.15
Franklin	3,717,224.85	3,799,587.57	3,819,669.59	3,960,794.73
Geneva	3,242,407.85	3,314,250.02	3,331,766.89	3,454,865.51
Greene	1,019,400.98	1,041,987.89	1,047,495.13	1,086,196.88
Hale	1,622,207.76	1,658,151.10	1,666,914.95	1,728,502.37
Henry	2,070,924.89	2,116,810.46	2,127,998.48	2,206,621.53
Houston	10,504,196.81	10,736,938.78	10,793,686.90	11,192,480.70
Jackson	6,594,736.33	6,740,856.20	6,776,483.76	7,026,854.16
Jefferson	75,490,381.95	77,163,025.75	77,570,856.82	80,436,863.25
Lamar	2,045,828.85	2,091,158.37	2,102,210.81	2,179,881.08
Lauderdale	10,669,328.73	10,905,729.53	10,963,369.77	11,368,432.82
Lawrence	4,096,174.99	4,186,934.12	4,209,063.40	4,364,575.45
Lee	10,758,168.70	10,996,537.93	11,054,658.12	11,463,094.00
Limestone	7,493,676.34	7,659,714.06	7,700,198.08	7,984,696.90
Lowndes	1,351,170.58	1,381,108.52	1,388,408.12	1,439,705.56
Macon	2,294,781.53	2,345,627.11	2,358,024.49	2,445,146.30
Madison	32,059,684.03	32,770,031.89	32,943,231.91	34,160,383.79
Marengo	2,576,860.97	2,633,956.60	2,647,877.89	2,745,708.90
Marion	3,779,964.94	3,863,717.79	3,884,138.77	4,027,645.84
Marshall	10,233,661.55	10,460,409.25	10,515,695.83	10,904,218.70
Mobile	41,546,487.54	42,467,034.94	42,691,486.69	44,268,806.84
Monroe	2,842,878.95	2,905,868.75	2,921,227.19	3,029,157.62
Montgomery	24,306,514.67	24,845,075.22	24,976,389.32	25,899,190.68
Morgan	13,615,603.35	13,917,284.89	13,990,842.16	14,507,761.08
Perry	1,115,769.76	1,140,491.92	1,146,519.78	1,188,880.19
Pickens	2,349,490.89	2,401,548.66	2,414,241.61	2,503,440.47

**ALABAMA DEPARTMENT OF REVENUE**

	2000-01	2001-02	2002-03	2003-04
Pike	\$ 3,265,496.20	\$ 3,337,849.95	\$ 3,355,491.54	\$ 3,479,466.71
Randolph	2,682,766.24	2,742,208.42	2,756,701.86	2,858,553.58
Russell	5,574,331.51	5,697,842.22	5,727,957.13	5,939,587.66
St. Clair	7,384,759.54	7,548,383.99	7,588,279.60	7,868,643.37
Shelby	14,650,563.88	14,975,177.08	15,054,325.64	15,610,537.03
Sumter	1,474,643.07	1,507,316.81	1,515,283.45	1,571,268.55
Talladega	8,699,289.91	8,892,040.47	8,939,037.72	9,269,307.88
Tallapoosa	4,687,939.52	4,791,810.41	4,817,136.64	4,995,115.14
Tuscaloosa	16,756,623.21	17,127,900.47	17,218,426.86	17,854,595.18
Walker	9,013,994.20	9,213,717.67	9,262,415.10	9,604,633.07
Washington	2,393,659.91	2,446,696.34	2,459,627.91	2,550,503.65
Wilcox	1,305,495.79	1,334,421.72	1,341,474.56	1,391,037.95
Winston	3,056,195.26	3,123,911.52	3,140,422.38	3,256,451.40
<b>TOTAL</b>	<b>\$501,920,719.31</b>	<b>\$513,041,799.35</b>	<b>\$515,753,388.00</b>	<b>\$534,808,901.72</b>



# Estimated Fuel Gallonage Sold by County

County	Gasoline 2002-03	Gasoline 2003-04	Motor Fuels 2002-03	Motor Fuels 2003-04
Autauga	23,828,288	24,412,058	6,768,051	7,297,275
Baldwin	74,183,902	76,001,334	21,070,773	22,718,391
Barbour	12,054,048	12,349,361	3,423,763	3,691,483
Bibb	12,358,619	12,661,393	3,510,272	3,784,755
Blount	27,953,605	28,638,441	7,939,783	8,560,630
Bullock	4,519,030	4,629,742	1,283,560	1,383,927
Butler	12,262,048	12,562,456	3,482,842	3,755,181
Calhoun	71,985,964	73,748,616	20,446,225	22,045,006
Chambers	21,418,964	21,943,708	6,083,721	6,559,434
Cherokee	13,267,377	13,592,415	3,768,390	4,063,057
Chilton	22,166,771	22,709,835	6,296,123	6,788,445
Choctaw	9,736,343	9,974,874	2,765,455	2,981,699
Clarke	15,664,320	16,048,080	4,449,204	4,797,107
Clay	9,278,250	9,505,558	2,635,341	2,841,410
Cleburne	9,342,630	9,571,516	2,653,628	2,861,126
Coffee	26,227,707	26,870,260	7,449,569	8,032,084
Colbert	34,451,104	35,295,122	9,785,296	10,550,451
Conecuh	7,723,208	7,912,419	2,193,656	2,365,188
Coosa	7,002,639	7,174,197	1,988,990	2,144,518
Covington	23,459,337	24,034,068	6,663,257	7,184,286
Crenshaw	7,208,162	7,384,755	2,047,365	2,207,458
Cullman	46,908,770	48,057,988	13,323,700	14,365,539
Dale	28,706,364	29,409,642	8,153,592	8,791,158
Dallas	24,586,000	25,188,332	6,983,267	7,529,320
DeKalb	34,981,007	35,838,007	9,935,806	10,712,731
Elmore	32,187,875	32,976,446	9,142,461	9,857,350

County	Gasoline 2002-03	Gasoline 2003-04	Motor Fuels 2002-03	Motor Fuels 2003-04
Escambia	21,810,201	22,344,529	6,194,845	6,679,248
Etowah	61,330,047	62,832,573	17,419,838	18,781,972
Fayette	11,724,716	12,011,960	3,330,222	3,590,627
Franklin	18,338,595	18,787,873	5,208,790	5,616,089
Geneva	15,996,128	16,388,018	4,543,449	4,898,722
Greene	5,029,123	5,152,332	1,428,444	1,540,140
Hale	8,003,016	8,199,082	2,273,131	2,450,877
Henry	10,216,722	10,467,022	2,901,900	3,128,812
Houston	51,821,513	53,091,089	14,719,088	15,870,038
Jackson	32,534,540	33,331,604	9,240,926	9,963,515
Jefferson	372,425,027	381,549,073	105,781,486	114,053,009
Lamar	10,092,913	10,340,180	2,866,734	3,090,896
Lauderdale	52,636,176	53,925,711	14,950,480	16,119,524
Lawrence	20,208,112	20,703,191	5,739,797	6,188,617
Lee	53,074,460	54,374,732	15,074,968	16,253,746
Limestone	36,969,380	37,875,093	10,500,572	11,321,659
Lowndes	6,665,879	6,829,186	1,893,338	2,041,387
Macon	11,321,099	11,598,455	3,215,580	3,467,021
Madison	158,163,575	162,038,427	44,923,882	48,436,680
Marengo	12,712,712	13,024,161	3,610,847	3,893,195
Marion	18,648,118	19,104,978	5,296,705	5,710,878
Marshall	50,486,851	51,723,729	14,339,998	15,461,306
Mobile	204,965,869	209,987,331	58,217,339	62,769,611
Monroe	14,025,088	14,368,689	3,983,606	4,295,102
Montgomery	119,914,009	122,851,785	34,059,693	36,722,971
Morgan	67,171,358	68,816,990	19,078,970	20,570,840

**ALABAMA DEPARTMENT OF REVENUE**

<b>County</b>	<b>Gasoline 2002-03</b>	<b>Gasoline 2003-04</b>	<b>Motor Fuels 2002-03</b>	<b>Motor Fuels 2003-04</b>
Perry	5,504,550	5,639,406	1,563,481	1,685,737
Pickens	11,591,003	11,874,971	3,292,242	3,549,677
Pike	16,110,033	16,504,712	4,575,802	4,933,604
Randolph	13,235,187	13,559,436	3,759,247	4,053,199
Russell	27,500,464	28,174,199	7,811,075	8,421,858
St. Clair	36,432,049	37,324,598	10,347,952	11,157,104
Shelby	72,277,242	74,047,964	20,529,217	22,134,487
Sumter	7,275,019	7,453,250	2,066,355	2,227,933
Talladega	42,917,166	43,968,595	12,189,948	13,143,134
Tallapoosa	23,127,529	23,694,131	6,569,012	7,082,672
Tuscaloosa	82,667,297	84,692,565	23,480,349	25,316,381
Walker	44,469,732	45,559,196	12,630,930	13,618,598
Washington	11,808,906	12,098,213	3,354,135	3,616,409
Wilcox	6,440,546	6,598,333	1,829,336	1,972,380
Winston	15,077,465	15,446,848	4,282,517	4,617,386
<b>*TOTAL</b>	<b>2,476,180,838</b>	<b>2,536,844,830</b>	<b>703,320,318</b>	<b>758,316,052</b>

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

# Motor Vehicle Registration Fees

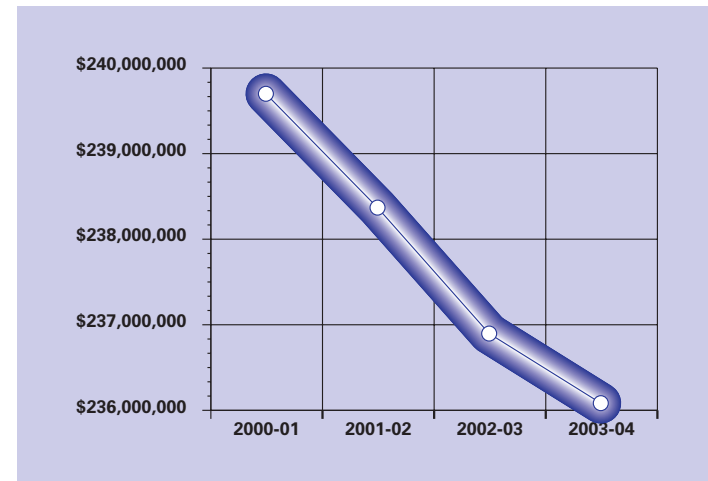
	2000-01	2001-02	2002-03	2003-04
IRP Fees	\$ 48,714,607.22	\$ 43,477,170.00	\$ 47,827,719.00	\$ 42,429,534.00
Motor Vehicle Title Fees	\$ 21,455,000.12	\$ 21,581,645.00	\$ 21,971,530.00	\$ 21,907,128.00
Salvage (Rebuilt) Vehicle Inspection Fees <sup>1</sup>	\$ 912,775.60	\$ 997,699.00	\$ 987,720.00	\$ 1,044,646.00
Registration Section				
Reinstatement Fee <sup>2</sup>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 337,900.00
Miscellaneous Tags <sup>3</sup>	\$ 191,473.22	\$ 448,607.00	\$ 171,033.00	\$ 191,018.00
<b>Subtotal</b>	<b>\$ 71,273,856.16</b>	<b>\$ 66,505,121.00</b>	<b>\$ 70,958,002.00</b>	<b>\$ 65,910,226.00</b>
Registration Fees Collected through County Agents <sup>4</sup>	\$141,465,008.00	\$145,468,200.00	\$140,484,088.00	\$141,765,103.00
International Fuel Tax Agreement Collections	\$ 26,960,443.09	\$ 26,395,725.00	\$ 25,455,105.00	\$ 28,408,363.00
<b>TOTAL</b>	<b>\$239,699,307.25</b>	<b>\$238,369,046.00</b>	<b>\$236,897,195.00</b>	<b>\$236,083,692.00</b>

<sup>1</sup> Collected 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.

<sup>2</sup> Reinstatement fees resulting from registration suspensions

<sup>3</sup> Record search fees are included in the Miscellaneous Tags Revenue

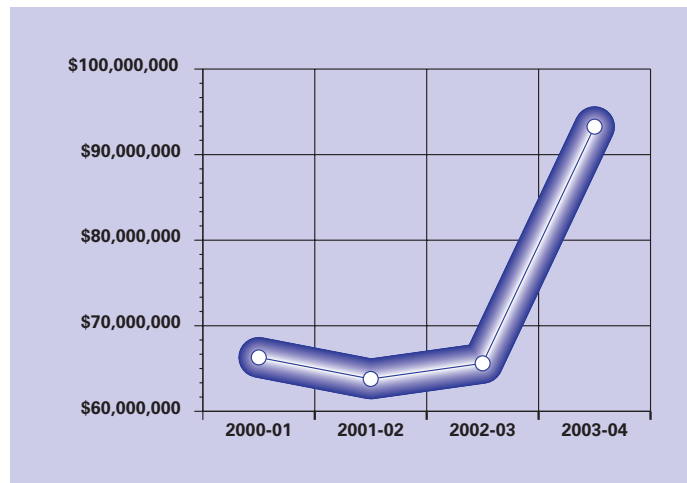
<sup>4</sup> FY 04 total estimated; includes 21 percent distribution totals required by Section 40-12-270(a)(2)b, *Code of Alabama 1975*.



# Tobacco Products and Utility Gross Receipts Tax

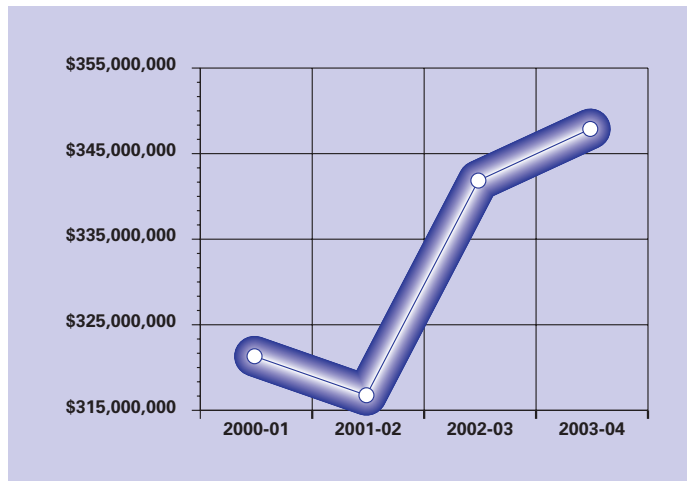
## Tobacco Products

2000-01	\$66,301,321.80
2001-02	\$63,782,296.78
2002-03	\$65,609,342.38
2003-04	\$93,269,690.75



## Utility Gross Receipts

2000-01	\$321,319,193.02
2001-02	\$316,762,102.89
2002-03	\$341,850,161.97
2003-04	\$347,884,032.35





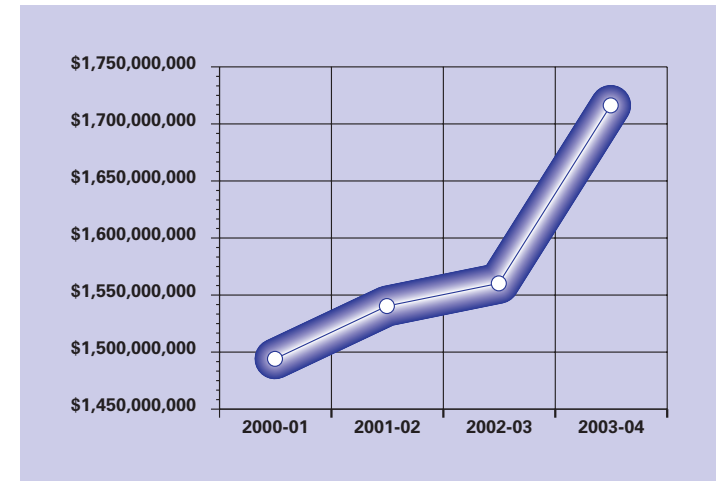
# State Sales Tax Collections

County	2000-01	2001-02	2002-03	2003-04
Autauga	\$ 3,939,391.15	\$ 4,153,981.79	\$ 4,538,655.27	\$ 4,880,552.29
Baldwin	27,649,162.41	29,520,284.35	31,072,436.69	34,925,493.57
Barbour	2,799,456.73	2,669,080.37	2,554,209.88	2,396,675.72
Bibb	1,304,335.49	1,358,019.16	1,396,936.46	1,480,840.79
Blount	6,177,064.35	6,775,001.05	6,598,054.63	7,146,728.11
Bullock	1,130,464.42	1,092,631.06	1,035,608.20	1,169,399.44
Butler	2,315,523.38	2,243,286.27	2,226,691.46	2,366,798.12
Calhoun	17,934,921.17	18,426,166.66	18,208,516.12	19,870,326.85
Chambers	3,335,116.33	3,431,421.37	3,513,651.02	3,554,968.37
Cherokee	2,738,654.70	2,951,392.82	2,896,206.50	2,871,606.30
Chilton	4,706,300.94	4,768,898.01	4,848,782.58	4,989,900.71
Choctaw	1,728,541.28	1,759,680.10	1,651,438.87	1,597,557.78
Clarke	3,129,682.98	3,364,300.06	3,299,463.46	3,490,981.79
Clay	1,473,386.64	1,722,811.57	1,580,016.38	1,678,888.40
Cleburne	2,002,638.08	2,153,282.31	2,328,459.64	2,690,813.18
Coffee	6,307,845.55	6,890,440.50	7,315,369.15	7,521,355.07
Colbert	11,959,729.97	12,297,251.97	12,447,303.24	13,007,607.25
Conecuh	1,247,085.61	1,010,527.89	1,007,473.91	1,217,423.24
Coosa	663,451.99	672,411.64	682,504.50	749,848.06
Covington	5,472,035.20	5,614,185.29	5,604,265.88	5,831,737.14
Crenshaw	1,573,404.80	1,631,771.86	1,682,110.45	1,621,259.12
Cullman	11,146,830.05	11,413,629.59	11,036,997.08	12,153,319.08
Dale	4,187,075.46	4,570,270.58	4,947,804.00	5,198,049.86
Dallas	5,416,855.76	5,137,818.00	5,213,798.10	5,037,158.79
DeKalb	9,744,222.38	10,862,625.28	11,592,154.34	11,831,897.53
Elmore	6,529,990.89	6,369,200.67	7,070,678.02	7,471,657.02
Escambia	4,889,218.77	5,346,397.62	5,575,362.57	5,704,559.12

County	2000-01	2001-02	2002-03	2003-04
Etowah	\$ 16,712,742.30	\$ 18,375,284.92	\$ 18,285,022.17	\$ 18,741,745.35
Fayette	2,322,406.27	2,204,590.70	2,162,128.08	2,012,895.90
Franklin	3,050,219.92	3,145,040.83	3,137,780.11	3,817,023.91
Geneva	2,413,182.36	2,527,416.18	2,608,239.91	2,575,050.56
Greene	632,014.38	693,009.62	657,065.57	731,860.53
Hale	1,238,939.77	1,288,840.34	1,289,956.35	1,321,713.14
Henry	3,151,604.86	3,409,315.58	3,258,482.52	3,360,247.09
Houston	23,882,418.61	26,041,080.74	27,477,797.69	30,758,268.15
Jackson	7,280,422.89	7,722,993.85	7,367,921.98	7,358,354.92
Jefferson	253,924,640.68	265,341,744.47	254,160,148.67	256,659,407.51
Lamar	1,781,004.55	1,780,921.55	1,911,719.26	1,910,664.69
Lauderdale	12,479,412.17	12,550,234.10	13,001,983.95	13,886,602.60
Lawrence	2,710,701.00	2,770,999.48	2,587,444.72	2,466,678.05
Lee	15,534,532.56	16,776,855.23	17,627,461.12	18,395,534.34
Limestone	8,187,247.04	9,261,804.33	9,433,414.93	9,906,340.17
Lowndes	843,550.72	920,675.87	690,747.42	799,285.18
Macon	2,047,299.19	2,334,656.39	2,256,707.70	2,445,843.15
Madison	48,224,757.65	51,089,585.86	51,636,289.50	55,187,167.34
Marengo	2,545,607.73	2,644,798.55	2,648,851.25	2,657,679.69
Marion	3,571,114.22	3,399,474.90	3,634,288.35	3,771,741.08
Marshall	14,911,714.88	16,137,215.29	16,970,053.78	17,629,304.44
Mobile	63,951,484.60	64,800,083.90	65,184,985.91	69,075,940.33
Monroe	2,848,494.17	2,818,625.12	2,846,074.41	2,784,465.80
Montgomery	67,908,874.53	60,151,886.43	57,684,993.54	64,306,554.25
Morgan	19,956,409.30	19,997,475.04	19,310,516.72	20,446,001.77
Perry	813,741.10	785,699.58	913,291.72	915,146.42
Pickens	1,783,722.51	1,777,071.50	1,683,543.54	1,726,153.94

**ALABAMA DEPARTMENT OF REVENUE**

County	2000-01	2001-02	2002-03	2003-04
Pike	\$ 5,744,947.28	\$ 5,969,264.83	\$ 5,648,821.28	\$ 5,777,226.48
Randolph	3,041,700.81	2,969,528.29	3,044,782.35	3,069,449.02
Russell	5,335,639.07	5,539,716.29	5,520,339.25	5,869,377.48
St. Clair	5,729,559.82	6,044,624.32	6,450,272.63	6,398,807.10
Shelby	28,442,726.61	29,700,566.11	30,733,156.00	34,746,715.26
Sumter	1,132,488.17	1,157,463.69	1,119,696.84	1,323,693.23
Talladega	9,665,110.27	9,514,631.58	9,819,608.85	10,076,983.55
Tallapoosa	6,002,520.82	6,243,983.49	6,419,740.46	6,774,004.40
Tuscaloosa	29,704,792.65	30,314,753.22	30,834,392.01	32,776,799.80
Walker	11,955,551.90	12,322,150.67	12,244,526.72	12,934,882.97
Washington	777,424.83	789,856.87	911,015.24	939,257.95
Wilcox	1,181,082.43	1,154,522.00	1,167,641.35	1,171,318.25
Winston	4,478,435.79	4,741,874.73	4,697,499.90	5,289,308.87
Out-of-State	610,033,543.13	636,262,180.75	659,519,445.25	770,399,897.30
Transient	0.00	0.00	0.00	0.00
*RA & MF Accts.	34,640,879.35	28,673,416.58	29,744,072.06	30,589,948.50
<b>TOTAL</b>	<b>\$1,494,077,049.37</b>	<b>\$1,540,352,681.61</b>	<b>\$1,560,226,869.46</b>	<b>\$1,716,242,743.16</b>



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

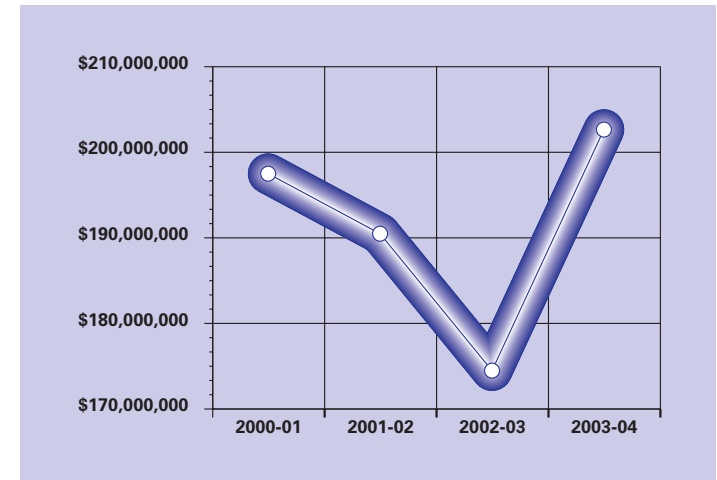
# State Use Tax Collections

County	2000-01	2001-02	2002-03	2003-04
Autauga	\$ 79,518.41	\$ 94,760.89	\$ 89,827.38	\$ 82,032.04
Baldwin	758,269.85	842,744.85	919,969.55	837,089.97
Barbour	299,463.25	87,828.59	126,523.27	289,640.58
Bibb	11,465.27	11,352.81	41,842.16	23,403.58
Blount	115,163.14	107,694.10	150,361.80	121,028.91
Bullock	54,107.04	74,363.09	35,125.57	44,505.30
Butler	92,641.36	57,179.99	69,257.29	33,706.30
Calhoun	765,746.62	640,983.36	557,273.06	711,938.62
Chambers	329,093.24	277,983.07	360,711.25	406,108.33
Cherokee	22,877.08	5,729.77	63,664.67	40,541.24
Chilton	175,699.72	148,202.30	-97,400.83	195,541.68
Choctaw	183,797.07	35,707.55	27,840.63	22,035.06
Clarke	20,104.44	45,113.78	60,956.86	122,449.57
Clay	85,602.79	145,499.82	111,584.38	128,909.12
Cleburne	13,824.60	5,376.87	16,655.76	9,574.15
Coffee	76,204.44	91,210.54	131,186.26	132,225.89
Colbert	676,362.62	715,501.25	562,612.21	554,729.29
Conecuh	21,218.20	27,042.07	24,288.59	25,206.47
Coosa	79,266.61	32,645.55	28,457.44	17,570.35
Covington	324,919.78	516,573.57	428,018.20	413,212.52
Crenshaw	12,455.34	6,861.19	14,407.25	28,627.22
Cullman	502,256.74	325,662.74	382,528.81	366,075.89
Dale	175,584.94	139,692.99	241,751.78	142,231.20
Dallas	217,593.81	161,634.76	141,133.75	258,149.13
DeKalb	436,775.26	363,952.33	368,642.46	462,556.35
Elmore	185,003.16	289,844.15	207,959.12	268,065.82
Escambia	795,930.81	610,006.40	586,515.83	638,442.62

County	2000-01	2001-02	2002-03	2003-04
Etowah	\$ 444,254.08	\$ 553,238.86	\$ 586,515.58	\$ 702,468.33
Fayette	34,857.18	42,669.50	54,286.71	29,283.28
Franklin	89,048.97	116,692.68	115,779.86	130,332.86
Geneva	41,546.43	35,448.35	34,582.30	27,484.43
Greene	1,653.33	7,476.72	20,380.86	9,085.74
Hale	63,154.30	116,502.71	66,473.46	63,057.23
Henry	29,844.62	26,014.87	28,558.43	35,767.78
Houston	1,374,495.58	1,031,781.72	1,111,364.86	1,309,588.03
Jackson	555,550.91	567,588.42	548,028.35	603,253.32
Jefferson	14,518,565.90	15,204,068.02	11,809,169.64	12,207,651.78
Lamar	95,911.04	84,146.57	61,169.44	76,909.98
Lauderdale	372,725.10	356,392.00	265,501.95	215,155.57
Lawrence	169,653.04	46,204.51	25,384.25	28,471.97
Lee	501,151.10	385,425.55	545,581.83	381,111.46
Limestone	137,345.72	150,861.15	128,498.39	274,659.51
Lowndes	19,561.94	14,836.52	3,597.38	3,552.67
Macon	11,023.61	2,551.18	9,556.81	11,153.39
Madison	4,797,400.68	3,749,403.00	2,962,330.32	3,775,007.34
Marengo	27,766.67	52,177.18	152,589.63	30,376.84
Marion	111,231.57	148,894.74	119,117.98	155,718.56
Marshall	457,866.14	389,926.54	391,776.99	557,408.08
Mobile	2,325,081.27	4,458,279.22	3,173,189.38	3,443,728.48
Monroe	397,321.39	230,294.51	144,221.59	194,616.60
Montgomery	2,148,516.39	1,965,539.55	2,081,929.17	2,562,738.02
Morgan	1,075,974.91	678,339.08	1,106,758.02	1,575,544.86
Perry	24,464.89	23,065.81	22,361.35	24,801.93
Pickens	58,527.29	29,678.06	30,839.77	38,437.74

**ALABAMA DEPARTMENT OF REVENUE**

County	2000-01	2001-02	2002-03	2003-04
Pike	\$ 157,453.13	\$ 184,364.94	\$ 366,024.50	\$ 193,187.30
Randolph	64,638.25	38,530.45	29,642.93	34,332.42
Russell	455,368.39	820,161.30	1,222,642.33	939,859.07
St. Clair	62,150.85	69,706.95	64,958.62	79,463.67
Shelby	466,317.61	642,513.85	648,812.69	936,235.90
Sumter	37,060.75	30,622.15	43,974.02	77,861.79
Talladega	774,770.98	781,462.34	634,358.39	1,023,286.52
Tallapoosa	2,150,515.28	588,865.00	624,995.92	2,497,985.66
Tuscaloosa	2,044,271.89	1,013,270.15	1,805,349.26	2,706,514.39
Walker	86,230.54	89,497.75	187,090.51	120,676.53
Washington	468,106.46	448,168.24	437,293.27	754,806.41
Wilcox	159,414.79	-17,747.97	8,042.47	39,967.83
Winston	109,607.01	128,621.95	179,897.05	133,607.78
RA & MF Accts.			8,014.72	-15,133.68
Consumers' Use				
Out-of-State	42,647,097.77	43,605,639.98	38,010,338.50	37,764,957.55
Sellers' Use				
Out-of-State	111,419,945.02	105,732,629.57	98,963,462.23	120,523,820.21
<b>TOTAL</b>	<b>\$197,498,388.36</b>	<b>\$190,484,952.05</b>	<b>\$174,486,136.21</b>	<b>\$202,654,392.33</b>



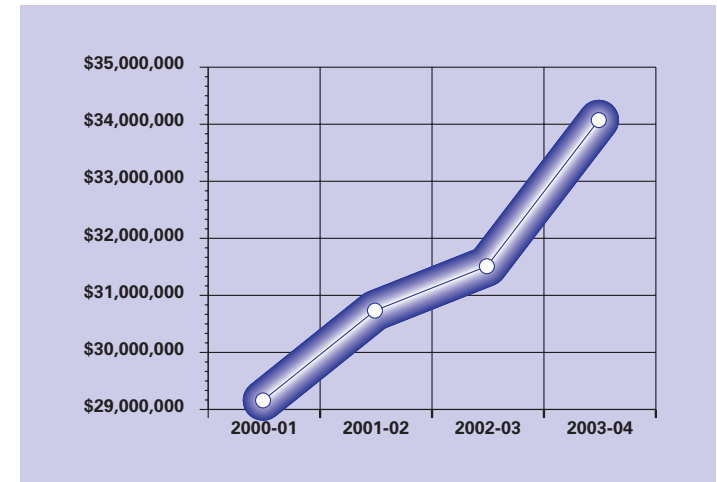
# State Lodgings Tax

County	2000-01	2001-02	2002-03	2003-04
Autauga	\$ 143,596.71	\$ 183,752.62	\$ 155,262.97	\$ 156,743.82
Baldwin	6,941,579.24	8,025,217.33	8,363,303.00	9,653,604.87
Barbour	87,137.19	82,256.77	75,674.72	157,384.69
Bibb	46,401.09	53,844.27	55,798.10	55,744.96
Blount*	30,343.47	32,786.48	30,673.38	39,141.29
Bullock	12,080.69	9,771.35	12,619.12	16,221.82
Butler	125,742.19	130,208.03	128,295.14	153,561.56
Calhoun	533,579.11	552,599.70	527,972.11	545,911.42
Chambers	76,377.94	58,513.53	59,812.24	54,229.88
Cherokee*	39,880.63	43,224.38	45,483.04	42,469.29
Chilton	119,409.32	115,274.49	114,634.29	97,423.16
Choctaw	15,356.73	11,585.79	15,168.71	19,862.26
Clarke	80,460.11	97,747.61	84,435.44	79,884.01
Clay	2,190.40	2,502.40	2,943.97	2,627.03
Cleburne	7,537.82	6,694.71	6,593.90	5,648.89
Coffee	78,612.59	98,012.37	133,787.27	167,020.52
Colbert*	229,036.98	214,852.72	231,312.18	284,867.79
Conecuh	59,400.68	53,791.46	53,811.19	56,153.09
Coosa	6,116.86	5,894.69	6,028.45	6,806.96
Covington	106,946.59	89,180.98	91,584.95	94,084.79
Crenshaw	3,710.47	3,512.89	4,423.70	6,587.96
Cullman*	308,212.21	312,023.15	345,495.81	381,085.96
Dale	98,488.20	111,616.70	80,551.87	70,060.69
Dallas	458,191.36	522,908.22	494,766.13	512,187.93
DeKalb*	200,682.63	199,029.08	205,584.60	229,876.46
Elmore	180,769.42	202,676.94	254,140.26	230,460.07
Escambia	109,164.19	111,087.28	101,731.39	108,685.45

County	2000-01	2001-02	2002-03	2003-04
Etowah*	\$ 433,381.84	\$ 420,437.32	\$ 407,962.18	\$ 466,645.53
Fayette	13,132.53	11,513.80	6,006.28	5,282.64
Franklin*	40,324.18	47,134.98	45,031.31	61,995.26
Geneva	12,548.88	13,837.13	14,626.78	15,153.54
Greene	2,941.48	2,682.10	3,656.65	4,364.74
Hale	2,764.99	4,176.39	3,964.96	4,368.37
Henry	11,595.66	10,964.82	12,396.55	11,310.10
Houston	594,319.30	584,722.20	691,537.68	720,957.70
Jackson*	119,715.50	138,885.41	141,782.89	144,635.18
Jefferson	5,011,988.92	4,898,722.43	4,739,154.86	5,116,229.81
Lamar	3,609.47	6,172.67	4,423.34	4,317.73
Lauderdale*	276,852.40	293,501.89	291,742.51	300,730.23
Lawrence*	62,361.41	66,553.83	63,053.04	61,901.68
Lee	573,332.72	666,989.52	747,094.27	752,260.76
Limestone*	224,033.00	225,820.42	252,544.41	259,069.93
Lowndes	187.42	390.64	0.00	0.00
Macon	46,808.62	60,627.70	66,301.61	62,809.05
Madison*	2,548,462.09	2,608,029.06	2,757,276.76	3,047,342.14
Marengo	82,622.26	83,802.38	82,739.04	75,581.95
Marion*	49,927.78	51,830.00	63,750.01	64,100.99
Marshall*	383,048.85	360,880.21	378,587.71	392,179.35
Mobile	2,391,335.59	2,388,162.18	2,383,445.26	2,252,023.81
Monroe	73,215.92	54,633.18	63,392.55	59,086.20
Montgomery	1,675,618.44	1,934,450.43	2,063,411.46	2,402,853.87
Morgan*	619,370.18	655,365.31	650,540.35	671,557.56
Perry	9,542.36	8,795.54	9,170.77	7,320.67
Pickens	10,053.13	7,048.73	9,912.62	9,554.35

**ALABAMA DEPARTMENT OF REVENUE**

County	2000-01	2001-02	2002-03	2003-04
Pike	\$ 136,403.30	\$ 153,193.46	\$ 167,450.37	\$ 179,939.08
Randolph	27,795.64	26,367.26	26,540.04	32,373.05
Russell	168,693.76	174,103.04	183,808.08	187,579.68
St. Clair	138,124.93	144,032.89	167,327.64	225,529.10
Shelby	986,737.01	1,009,474.13	1,089,022.11	1,197,099.81
Sumter	65,514.51	73,425.49	59,623.49	65,117.49
Talladega	193,398.57	172,928.47	200,532.48	200,353.02
Tallapoosa	86,484.95	85,401.88	96,381.88	104,864.79
Tuscaloosa	1,093,838.80	1,073,900.41	1,148,745.02	1,275,940.21
Walker	108,029.51	122,977.68	117,992.07	127,417.76
Washington	2,588.07	3,225.92	2,557.09	2,328.11
Wilcox	34,924.07	30,887.78	31,281.79	29,110.22
Winston*	25,356.39	29,976.42	35,220.90	26,703.75
Out-of-State	716,739.44	696,744.76	548,995.72	216,759.98
<b>Total</b>	<b>\$29,158,728.69</b>	<b>\$30,733,335.80</b>	<b>\$31,510,872.46</b>	<b>\$34,073,085.81</b>



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

## County Sales, Use and Lodgings Taxes Collected by the State

County	2000-01	2001-02	2002-03	2003-04
Autauga	\$ 8,124,349.95	\$10,039,112.97	\$ 8,591,207.78	\$ 7,978,702.29
Baldwin*	15,161,506.99	237,363.00	141,420.39	51,151.57
Baldwin Co District	3,054,053.54	3,496,110.60	4,027,424.06	4,201,601.36
Barbour*	1,823,856.98	204,220.49	18,622.86	13,247.92
Bibb*	982.54	1,099.42	588.05	5,536.80
Blount*	12,924.44	1,544.92	3,088.01	2,061.29
Bullock*	2,526.76	716.60	1,276.04	21,740.79
Butler	1,416,561.84	1,430,379.15	1,432,848.70	1,574,074.02
Calhoun*	4,677.16	5,807.17	7,072.82	5,107.67
Calhoun Lodgings*				7.24
Chambers	10,118.61	9,857.57	5,712.41	2,082,693.73
Chambers Lodgings				15,833.65
Cherokee	2,676,805.35	2,885,147.85	2,900,143.26	3,641,574.40
Cherokee Lodgings	40,016.64	41,558.09	44,844.24	42,500.05
Chilton*	27,253.09	9,779.70	5,737.45	15,181.45
Chilton Lodgings				71,581.79
Choctaw*	510.94	3,422.39	2,255.69	293.75
Clarke*	639.12	3,030.24	2,218.57	1,477.62
Clay*	3,535.04	1,318.94	1,064.16	777.65
Cleburne*	8,412.84	0.00	187.39	89.89
Cleburne Lodgings	4,637.59	46,521.42	48,555.44	52,352.27
Coffee*	3,554,413.42	385,291.83	16,300.46	2,503.64
Colbert*	15,181.04	22,566.29	11,960.94	3,929.22
Conecuh*	1,114.50	2,325.23	194.36	2,631.83
Coosa	267,828.66	264,662.66	330,485.46	247,944.59
Coosa Lodgings		284.54	9,944.06	10,365.99
Covington*	22,651.04	11,933.85	18,380.09	6,926.44

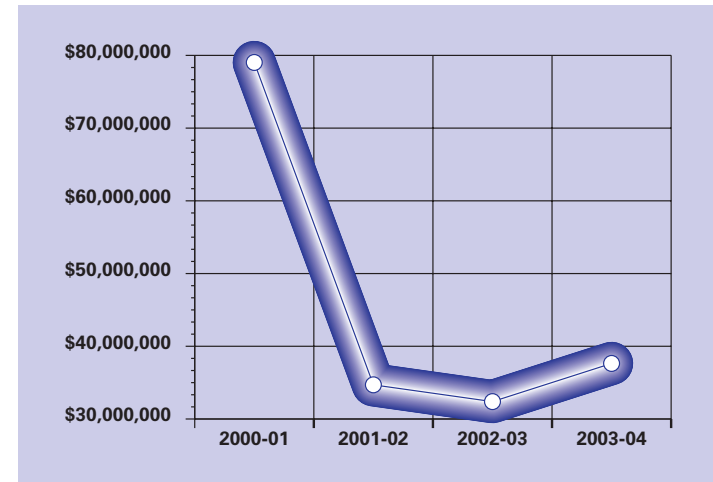
County	2000-01	2001-02	2002-03	2003-04
Covington Lodgings*	\$ 762.71	\$ 0.00	\$ 0.00	\$ 6.04
Crenshaw	506,430.90	1,291,759.80	1,494,140.58	1,860,122.04
Cullman*	37,350.19	38,221.54	12,206.65	7,177.52
Dale*	19,229.29	15,794.26	12,838.97	3,820.09
Dallas*	7,371.43	9,660.38	10,611.70	2,080.77
DeKalb*	7,057.38	3,697.00	2,957.02	2,653.14
DeKalb Lodgings	54,750.56	60,328.89	67,767.68	76,657.98
Elmore*	4,446.64	13,679.36	7,431.82	4,657.80
Escambia*	8,059.01	2,932.76	866.55	610.74
Escambia1				118,524.02
Etowah*	8,110,494.70	964,039.91	49,039.12	20,534.47
Etowah Lodgings*	111.40	0.00	0.00	0.00
Fayette*	328,771.51	6,768.76	1,778.93	573.92
Franklin*	1,548.71	2,854.45	1,973.16	2,205.45
Geneva	986,842.68	1,031,931.48	1,021,049.26	1,054,441.32
Greene*	3,433.24	425.88	303.59	677.32
Greene Lodgings	3,173.04	5,412.12	6,821.14	6,284.60
Hale*	576.45	478.05	152.21	3,340.13
Henry *	5,014.09	10,664.12	1,702.30	126.02
Houston*	12,137.64	14,592.24	15,257.28	9,808.70
Jackson*	4,183,241.42	189,589.18	9,525.11	5,379.58
Jackson Lodgings*	37,750.61	676.25	0.00	0.00
Jefferson*	51,796.49	67,769.29	66,752.61	16,117.09
Jefferson Lodgings*				58.06
Lamar*	1,826.22	11,938.74	178.13	227.15
Lauderdale*	76,966.73	159,038.12	8,636.91	5,751.43
Lauderdale Lodgings	286,536.69	294,311.32	277,887.49	305,951.34

**ALABAMA DEPARTMENT OF REVENUE**

County	2000-01	2001-02	2002-03	2003-04
Lawrence*	\$ 9,748.70	\$ 7,875.72	\$ 12,067.26	\$ 6,409.24
Lee *	19,629.49	26,673.88	8,874.72	5,177.52
Lee Lodgings	311,078.63	346,813.96	413,829.13	438,616.44
Limestone*	7,780,857.41	188,767.55	111,891.68	8,928.49
Lowndes*	3,320.06	1,354.36	3,841.92	8,647.39
Macon*	1,798.84	6,460.17	1,057.07	2,103.34
Madison*	26,077.50	27,444.67	12,509.10	6,057.66
Madison Lodgings				38,789.23
Marengo*	3,591.77	83,654.21	1,909.41	2,233.94
Marion*	2,931,975.63	489,735.48	7,518.82	1,860.29
Marshall*	7,630.18	4,897.83	30,693.62	238.86
Marshall Lodgings*	110.62	85.70	7.82	0.00
Mobile*	19,342.37	12,963.98	12,626.88	6,402.21
Monroe*	12,194.51	3,065.36	1,755.20	682.11
Montgomery*	46,883.44	28,945.56	21,466.92	8,103.03
Morgan*	20,391.73	9,895.69	5,674.69	1,884.90
Perry*	2,099.84	1,270.68	454.47	442.16
Pickens*	2,659.91	3,981.98	2,346.63	0.00
Pickens Lodgings	4,289.11	3,853.24	3,818.20	296.64
Pike*	19,964.20	21,345.02	5,251.23	4,640.93
Randolph		179,038.84	1,078,838.12	1,294,677.15
Randolph Lodgings				21,132.17
Russell*	6,431,475.33	113,016.05	48,003.78	35,322.62
Russell Lodgings*	85,201.15	2,663.70	17.20	2.01
St. Clair*	10,754.69	13,899.31	8,515.84	2,428.36
Shelby*	21,873.61	21,635.56	15,858.21	2,996.84
Sumter*	1,780.69	4,657.55	1,312.84	791.67

County	2000-01	2001-02	2002-03	2003-04
Sumter Lodgings*	\$ 19,546.35	\$ 9,562.95	\$ 2,716.62	\$ 1,579.25
Talladega	10,210,619.36	9,736,896.14	9,797,564.88	12,158,333.68
Tallapoosa*	8,250.49	41,904.81	2,733.98	2,526.74
Tuscaloosa*	20,246.61	577.32	62,472.35	6,553.64
Walker*	18,657.39	26,806.85	20,129.58	7,061.64
Walker Lodgings*	54.96	0.00	0.00	0.00
Wilcox*	513.15	2,172.80	163.28	4,441.58
Winston*	3,938.02	902.81	2,136.16	1,702.03
<b>TOTAL</b>	<b>\$79,026,793.55</b>	<b>\$34,696,631.70</b>	<b>\$32,389,468.51</b>	<b>\$37,640,739.39</b>

\*State does not collect/administer local tax.





# Municipal Sales and Use Taxes Collected by the State

City	2000-01	2001-02	2002-03	2003-04
Abbeville*	\$ 1,500.64	\$ 9,260.91	\$ 514.33	\$ 345.08
Adamsville*	149.72	1,595.55	744.84	323.96
Addison*	241.46	189.83	451.39	756.12
Akron	17,072.85	28,555.81	24,184.17	29,249.05
Alabaster*	9,850.93	21,058.86	371.10	4,948.55
Albertville*	5,368.11	3,082.39	7,556.03	5,125.00
Alexander City*	5,048.93	4,801.04	6,496.46	2,409.89
Aliceville*	527.13	1,772.02	18.18	854.29
Allgood	11,333.49	8,381.28	9,336.60	13,730.04
Altoona*	87.84	50.97	118.59	25.06
Andalusia*	4,335.62	6,905.48	1,921.12	7,577.19
Anderson	32,851.24	31,854.43	35,969.25	33,754.38
Anniston*	49,212.69	31,380.34	4,275.11	9,958.29
Arab*	2,384,268.37	41,109.28	6,985.27	5,885.18
Ardmore*	123,170.94	898.51	1.97	0.00
Argo	92,865.85	180,973.84	193,158.59	285,013.85
Ariton	65,371.17	72,830.07	65,955.49	53,480.27
Arley*	1,027.27	407.19	926.47	84.06
Ashford*	485,089.67	46,939.17	102.81	54.44
Ashland	532,946.04	521,126.10	512,144.55	608,474.57
Ashville*	96.33	273.86	153.78	68.27
Athens*	5,338,860.24	228,795.67	28,457.46	5,717.51
Atmore*	1,592.67	804.48	533.49	455.75
Attalla*	16,140.90	1,678.16	77.36	0.00
Auburn*	15,960.93	3,760.61	4,600.50	3,438.52
Autaugaville*	109,055.17	56,830.67	0.00	918.80
Baker Hill	70,220.80	78,700.29	74,312.78	64,335.96

City	2000-01	2001-02	2002-03	2003-04
Bay Minette*	\$ 10,148.59	\$ 635.41	\$ 7,747.30	\$ 2,272.67
Bayou La Batre	884,739.55	866,357.33	876,573.78	834,181.48
Bear Creek	21,663.41	19,854.70	18,423.70	17,558.14
Beaverton	9,494.85	8,806.63	8,128.47	13,721.15
Belk	10,050.70	8,422.99	7,793.10	11,463.22
Berry*	533.45	6.11	1,317.73	11.11
Bessemer*	12,900,179.93	2,195,940.35	110,268.90	92,442.06
Birmingham*	111,647.64	51,507.75	153,071.83	15,061.51
Black	2,245.02	1,393.94	1,378.98	2,595.79
Blountsville*	477.72	1,613.12	794.87	403.05
Blue Springs	1,432.53	1,002.18	1,845.73	2,872.06
Boaz*	3,127.16	1,115.16	1,876.62	371.62
Boligee	14,485.48	15,060.08	14,261.63	20,364.69
Branchville*	52,922.31	448.82	15.09	0.00
Brantley*	112.12	332.94	181.13	0.00
Brent*	434.20	78.83	48.91	0.00
Brewton*	4,091.07	1,827.18	525.15	488.75
Bridgeport*	6,651.13	9,502.99	0.00	267.53
Brighton	226,359.41	218,588.72	397,648.56	228,944.99
Brilliant*	314.03	237.71	0.00	0.00
Brookside	8,135.76	9,349.43	16,016.94	4,049.45
Brookwood*	705.84	38.59	154.33	45.96
Brundidge*	524.27	20.83	62.61	0.00
Butler*	1,559.49	1,138.63	113.36	200.63
Calera*	13,697.34	1,486.59	1,385.67	176.26
Camden*	94.32	507.03	682.10	2,008.17
Camp Hill*	82,988.13	5,442.13	73.04	195.81

**ALABAMA DEPARTMENT OF REVENUE**

City	2000-01	2001-02	2002-03	2003-04
Carbon Hill*	\$ 231.08	\$ 133.64	\$ 40.54	\$ 70.98
Carrollton	53,996.63	49,830.54	53,483.43	55,920.14
Castleberry	48,828.35	42,426.67	39,707.98	32,877.39
Cedar Bluff*	2,080.69	1,663.76	297.02	297.14
Centre*	10,838.66	14,881.11	5,436.17	2,470.36
Centreville*	17.40	75.16	8.85	527.65
Chatom	639,391.21	660,485.98	652,935.86	681,063.03
Chelsea*	2,879.52	178.69	989.90	359.82
Cherokee*	861.53	2,413.26	920.63	65.84
Chickasaw*	534.74	2,680.22	2,741.83	20.46
Childersburg	1,210,029.38	1,276,299.11	1,289,306.36	1,334,464.02
Citronelle*	4,325.30	1,904.24	76.59	5,316.89
Clanton*	4,126,616.36	523,518.52	27,397.59	31,621.18
Clayhatchee	8,144.07	4,930.10	6,701.39	5,380.36
Clayton	287,823.10	234,306.41	242,559.53	287,542.07
Cleveland*	626.75	17.60	1.72	0.00
Clio	55,513.56	76,368.46	91,792.60	85,936.30
Coaling*	1.00	0.36	0.00	0.00
Coffee Springs	3,292.00	3,061.30	3,448.65	3,267.92
Coffeetown*	43.78	29.42	0.00	1.58
Coker	3,837.12	29,546.34	35,936.84	39,307.35
Collinsville*	20.85	97.06	64.77	56.69
Columbia	124,670.82	114,226.82	131,160.31	139,583.40
Columbiana*	1,398.71	7,181.41	618.49	2,758.67
Coosada*	0.00	123.26	3.55	0.00
Cordova*	36.49	5.49	16.52	0.00
Cottonwood	127,712.50	115,101.34	128,615.03	152,188.15

City	2000-01	2001-02	2002-03	2003-04
Courtland	\$ 47,932.09	\$ 59,398.49	\$ 66,275.14	\$ 146,293.50
Cowarts*	69,908.55	528.99	401.58	57.12
Creola	243,797.61	247,917.85	272,496.41	245,115.42
Crossville*	12.20	640.51	696.45	300.96
Cuba*	91,635.90	14.03	46.84	0.00
Cullman*		592.70	260.15	813.53
Dadeville*	3,209.25	0.00	832.93	0.00
Daleville	993,351.57	1,064,065.85	1,050,274.29	1,100,298.92
Daphne*	1,949.87	2,619.28	745.86	1,389.00
Dauphin Island	277,347.90	288,563.47	288,167.72	339,368.83
Daviston	13,411.40	12,238.00	12,344.74	10,010.55
Deatsville	15,325.03	20,558.85	23,918.12	28,251.86
Decatur*	18,521.82	11,101.08	9,964.91	5,337.59
Demopolis*	2,928,736.72	2,972,011.07	1,251,822.54	7,632.39
Detroit	10,265.21	11,941.82	11,672.11	9,853.41
Dora*	502.24	599.14	6.14	0.25
Dothan*	31,156.27	22,516.02	19,766.43	25,161.22
Double Springs*	11.76	24.44	9.01	0.00
Douglas*	69.58	2,070.41	0.00	0.00
Dozier	26,117.15	22,185.53	21,378.29	26,567.66
Dutton	44,744.60	37,774.33	39,385.86	49,354.26
East Brewton*	17.19	0.43	7.80	0.00
East Tallassee	3,376.55	52,978.04	55,531.46	0.00
Eclectic*	2,611.69	446.84	40.51	19.72
Edwardsville*		9.48	0.00	0.00
Elba	773,442.41	780,952.31	832,396.85	1,027,367.67
Elberta*	1,594.05	1,500.13	450.25	864.27

**ALABAMA DEPARTMENT OF REVENUE**

City	2000-01	2001-02	2002-03	2003-04
Eldridge	\$ 18,323.60	\$ 14,547.95	\$ 13,924.37	\$ 10,971.48
Elkmont	95,751.25	108,569.31	80,535.96	83,118.78
Elmore*	176.55	7,107.25	49.74	306.86
Emelle	7,135.47	15,973.39	2,776.30	10,658.38
Enterprise*	8,055,606.06	849,851.83	21,768.89	5,544.67
Ethelsville*	5.06	8.68	263.13	0.00
Eufaula*	4,407,512.40	482,236.54	25,000.11	9,322.44
Eutaw*	8,999.08	15.06	216.48	0.00
Eva*	44.81	25.12	10.69	102.05
Evergreen*	723,448.58	132,853.87	3,294.69	2,787.03
Excel	15,982.25	14,688.79	16,670.92	14,975.35
Fairfield*	1,419.53	1,518.60	270.14	2,645.65
Fairhope*	141.41	0.00	0.00	0.00
Falkville*	46.80	2.86	15.48	955.42
Faunsdale	18,648.88	20,992.33	19,404.76	20,835.12
Fayette*	16,438.44	4,350.04	886.80	670.99
Flomaton*	763.57	91.29	38.12	6.29
Floral*	121.83	167.76	5.25	3.90
Florence*	21,175,005.77	15,043,286.14	164,364.38	53,576.52
Foley	4,655,574.44	4,911,000.43	5,074,121.85	5,600,855.67
Forkland*	612.46	173.54	352.65	0.00
Fort Deposit*	0.00	43.53	90.72	26.57
Fort Payne*	7,976.94	4,755.20	3,733.08	806.04
Franklin*	22,850.74	17,764.70	14,741.99	2,268.87
Frisco City	74,416.53	81,963.23	78,361.15	82,965.87
Fulton	65,746.15	121,092.72	122,848.26	147,393.93
Fultondale*	1,306,059.38	149,889.07	5,557.92	46,463.16

City	2000-01	2001-02	2002-03	2003-04
Fyffe*	\$ 51.77	\$ 1,764.99	\$ 166.66	\$ 536.87
Gadsden*	104,833.20	73,559.60	25,415.44	26,718.62
Gantt	357,953.57	40,677.06	48,655.70	27,525.65
Gardendale*	1,161.57	372.89	470.13	2,164.46
Gaylesville	14,375.59	14,640.71	14,733.68	14,269.67
Geiger	2,130.50	1,989.74	1,861.58	3,319.59
Geneva	1,408,915.58	1,406,213.92	1,437,357.46	1,505,454.00
Georgiana*	280,197.62	131,488.20	119,104.16	22,308.04
Geraldine	84,724.43	133,697.92	264,452.90	284,372.23
Gilbertown	168,849.51	172,902.91	152,183.91	249,274.84
Glencoe*	98.81	501.58	47.72	0.00
Glenwood	5,127.93	2,920.00	9,819.11	13,404.47
Goldville	6,642.70	6,785.14	6,446.48	7,026.47
Goodwater	214,669.88	198,527.08	175,156.46	212,204.63
Gordo*	513.59	17.13	299.78	171.40
Gordon	9,468.33	8,541.37	10,777.17	9,627.78
Gordonville	2,657.00	2,047.19	2,175.18	1,654.07
Goshen	18,780.22	18,176.41	17,650.74	17,445.19
Grant	212,958.11	203,634.15	279,669.50	304,144.81
Graysville*	18.66	34.03	217.85	0.81
Greensboro*	296.33	33.29	1,029.71	2,874.31
Greenville	3,435,931.10	3,382,043.38	3,458,573.55	4,997,900.48
Grimes	20,115.37	30,447.45	30,780.00	32,883.34
Grove Hill	600,425.99	541,901.41	509,953.31	615,427.64
Guin*	618.07	0.00	0.66	3.12
Gulf Shores*	4,836.10	959.12	13,257.21	16,804.22
Guntersville	5,941,185.97	6,381,639.14	6,561,507.99	6,522,598.63

**ALABAMA DEPARTMENT OF REVENUE**

City	2000-01	2001-02	2002-03	2003-04
Gurley*	\$ 1,175.20	\$ 27.02	\$ 7.22	\$ 13.11
Hackleburg*	252.95	138.31	1.88	0.00
Haleburg*	0.00	0.00	0.00	1,089.34
Haleyville*	8,012.91	969.03	213.57	1,794.09
Hamilton*	9,370.01	637.23	399.49	71.46
Hammondville	18,092.50	15,768.64	15,530.03	12,681.82
Hanceville*	5,198.00	0.00	1.72	0.00
Harpersville	197,133.81	256,855.00	250,838.28	257,620.62
Hartford	298,854.29	325,012.20	450,999.58	505,439.70
Hartselle*	2,034.90	509.36	452.28	2,070.01
Hayden	20,627.54	19,496.09	18,237.38	20,846.75
Hayneville	97,939.79	32,569.65	64,827.26	153,554.66
Headland*	1,004.70	1,718.24	202.23	27.14
Heflin*	7,266.76	7,180.23	1,892.84	316.57
Helena*	366.72	290.43	860.92	205.81
Henegar*	553.10	1,490.46	1.27	130.48
Hillsboro*	298.99	29.81	477.53	0.00
Hobson City	14,781.87	15,508.85	12,194.68	11,661.93
Hodges*	0.19	0.39	4.26	0.00
Hokes Bluff*	379.31	158.90	5.32	0.00
Hollywood	52,009.97	52,906.20	46,459.53	57,971.57
Homewood	20,769,613.14	21,325,523.44	22,027,790.59	23,143,388.87
Hoover*	13,652.10	25,233.85	10,102.48	189.07
Hueytown*	6,473.42	1,220.99	2,141.69	925.87
Huntsville*	41,411.33	37,515.61	35,885.06	25,282.76
Hurtsboro	85,999.31	86,316.19	86,109.48	81,333.76
Hytap	6,162.62	4,081.71	1,920.10	1,876.93

City	2000-01	2001-02	2002-03	2003-04
Ider*	\$ 215.17	\$ 679.36	\$ 109.24	\$ 74.37
Indian Springs*	0.00	38.17	0.00	0.00
Irondale*	308.25	2,031.30	1,005.50	13.83
Jackson*	3,592.35	1,206.36	766.94	4,101.78
Jackson's Gap*	731.17	1,247.75	229.57	0.00
Jacksonville*	11,355.36	1,165.83	655.12	9,640.75
Jasper	3,641,541.64	7,605,008.07	7,729,312.48	8,182,112.69
Jemison*	102.33	43.93	6.50	16.33
Kansas	1,582.76	3,126.38	1,595.80	235.65
Kennedy*	5,648.44	1,073.88	253.09	0.00
Killen	465,228.23	458,945.81	500,090.90	542,710.86
Kimberly*	21.36	6,861.84	187.88	186.59
Kinsey*	35,422.00	463.14	157.16	21.84
Kinston	50,571.94	53,632.86	47,058.64	53,899.64
LaFayette	477,282.82	472,970.50	461,907.37	467,730.26
Lake View	65,079.97	25,989.26	24,835.76	626.91
Lanett*	1,634.61	480.93	1,235.45	4,532.51
Langston				539.38
Leeds*	1,792,485.11	3,622,539.90	1,423,310.03	13,799.86
Leesburg*	3,082.65	5,454.25	1,255.53	140.61
Leighton*	31.87	220.53	116.32	24.56
Level Plains	44,638.67	47,667.03	51,481.88	58,577.74
Lexington*	14.08	4.28	59.26	2.74
Lincoln	1,235,597.67	1,014,562.43	1,633,499.10	1,588,903.67
Linden*	100.32	29.92	244.69	0.00
Lineville*	210.89	166.15	36.84	13.45
Lipscomb*	315.22	182.00	310.55	0.00

**ALABAMA DEPARTMENT OF REVENUE**

City	2000-01	2001-02	2002-03	2003-04
Lisman	\$ 7,411.39	\$ 6,940.15	\$ 11,261.05	\$ 18,705.09
Littleville*	4.27	0.78	7.06	0.00
Livingston*	374.91	1,125.56	82.93	204.66
Lockhart	8,747.79	8,174.02	11,179.72	12,271.67
Locust Fork	47,779.58	46,613.27	53,680.41	58,558.26
Louisville	62,749.86	79,850.07	87,835.20	101,492.41
Loxley*	516,203.81	68,233.27	6,469.52	456.39
Luverne*	214.42	11.83	30.19	1,363.77
Lynn*	1.71	0.00	0.00	0.00
Madison*	8,779.31	10,771.74	1,068.20	720.06
Malvern	26,838.75	27,150.79	28,966.96	33,719.61
Maplesville*	2,844.94	0.00	24.20	0.00
Margaret	15,060.56	15,468.08	24,858.84	57,733.95
Marion*	396,339.09	373,465.89	22,720.84	1,227.47
McIntosh	219,856.62	167,681.62	133,282.48	199,101.28
McKenzie	27,030.17	19,335.40	18,201.29	39,726.85
Mentone	37,366.89	48,923.74	55,472.69	69,872.15
Midfield	1,801,104.12	1,724,658.69	2,012,927.82	2,284,818.64
Midland City	242,437.31	264,641.47	285,164.68	68,089.85
Midway				1,720.64
Millbrook*	3,216.65	158.77	214.22	933.51
Millport	131,259.26	150,399.39	127,306.41	124,187.77
Millry*	92,562.26	226.05	2,913.95	64.35
Mobile*	28,753.33	38,439.70	22,953.74	11,209.98
Monroeville*	726.50	386.44	88.77	671.01
Montevallo*	6,534.88	12,897.27	1,315.14	488.18
Montgomery*	39,987.58	19,435.88	11,750.70	7,296.21

City	2000-01	2001-02	2002-03	2003-04
Moody	\$ 1,399,685.78	\$ 1,374,240.82	\$ 1,452,098.14	\$ 1,782,022.47
Morris*	31.94	69.18	1.47	297.49
Mosses	2,643.01	5,711.77	5,929.75	4,785.08
Moulton*	517.31	283.23	0.00	1,607.91
Moundville*	367.14	264.04	30.09	148.45
Mt. Vernon*	11.86	0.00	245.23	326.32
Mountain Brook*	749.10	789.77	2,234.08	251.45
Mountainboro	19,949.91	21,901.46	18,555.63	17,923.93
Mulga*	31.02	21.85	19.79	257.06
Munford			109,961.60	205,006.41
Muscle Shoals	8,659,615.58	8,683,260.43	8,908,606.42	9,468,784.23
Myrtlewood	3,542.09	2,601.14	2,038.45	3,487.11
Napier Field*	19,511.86	18,599.27	12,183.86	8.61
Nauvoo*	30.61	153.98	0.00	6.06
Needham	3,238.61	2,936.02	3,148.08	3,077.67
New Brockton*	146.09	2,693.69	0.00	0.00
New Hope*	94.06	444.81	10.55	13.90
New Site	63,365.79	73,092.10	77,036.52	118,926.10
Newbern	5,304.28	7,098.28	4,822.72	5,850.25
Newton*	66,707.36	6,204.57	342.23	173.51
Newville	19,787.07	20,093.22	30,080.83	30,243.27
North Courtland*	9,167.99	1,632.96	0.89	0.00
Northport*	5,518.97	0.00	1,176.59	1,865.02
Notasulga	122,338.65	125,278.27	132,746.03	138,088.65
Oak Grove	298,315.71	314,807.25	309,952.08	321,439.61
Oakman	62,680.10	161,298.03	72,211.94	69,718.60
Odenville	186,680.13	211,386.22	314,032.34	317,071.96

**ALABAMA DEPARTMENT OF REVENUE**

City	2000-01	2001-02	2002-03	2003-04
Ohatchee*	\$ 810.73	\$ 4.00	\$ 21.89	\$ 0.60
Oneonta*	10,680.61	615.59	1,486.99	422.49
Opelika*	1,999.43	7,215.32	4,005.95	3,529.71
Opp*	673,352.57	13,432.70	2,116.34	929.55
Orange Beach*	3,681.97	6,456.20	183.53	2,301.77
Owens Cross Rds.	90,123.39	116,453.57	104,641.54	177,887.11
Oxford	14,203,119.70	14,958,907.83	15,723,526.78	17,430,153.95
Ozark*	23,481.40	894.22	3,401.10	2,096.19
Parrish*	111,602.96	638.50	45.29	175.74
Pelham*	8,644.87	4,993.87	1,314.19	1,672.74
Pell City*	11,357.83	3,710.28	7,074.18	563.42
Pennington*	124,171.48	108,689.86	78,951.19	236.81
Phenix City*	9,026,699.10	720,760.63	23,720.61	21,208.02
Phil Campbell*	164.13	4,055.62	2,334.32	35.64
Pickensville	15,523.47	12,604.05	13,633.28	11,547.20
Piedmont*	8,956.90	2,253.53	779.95	438.02
Pike Road	22,401.48	37,333.92	55,328.48	69,104.80
Pinckard	36,619.01	36,306.00	39,622.19	48,099.85
Pine Hill	125,454.27	164,175.27	110,247.11	124,264.75
Pine Ridge*	211.20	0.00	0.00	0.00
Pisgah	26,988.16	22,005.29	20,894.88	20,730.64
Pleasant Grove	836,993.13	796,370.83	780,611.18	801,516.33
Powell*	226.27	2,864.67	0.00	924.70
Prattville*	16,466.03	13,596.44	12,531.27	6,559.26
Priceville*	17,986.35	9,945.01	0.00	0.00
Prichard	3,459,145.99	3,198,064.79	3,120,568.64	3,125,616.69
Ragland*	1.27	1.24	7.06	313.40

City	2000-01	2001-02	2002-03	2003-04
Rainbow City	\$ 3,364,200.09	\$ 3,422,869.91	\$ 3,537,870.65	\$ 3,832,840.80
Rainsville*	281.96	826.77	334.79	447.21
Ranburne*	258.43	56.27	16.07	1.68
Red Bay*	52.34	528.22	109.38	2,606.70
Red Level*	34,552.37	54,944.20	181.31	41.47
Reece City	16,302.70	20,181.56	21,220.97	21,928.26
Reform*	201.27	67.93	4,283.59	890.28
Rehobeth*	36,320.23	8,707.46	41.16	0.00
Repton	40,620.82	42,579.66	42,499.36	41,388.61
Ridgeville	1,986.87	4,379.55	3,273.77	2,182.83
River Falls	59,908.58	72,447.64	69,871.93	86,412.39
Riverside*	59.20	461.49	18.60	0.00
Riverview	9,380.65	11,879.28	8,809.48	8,116.39
Roanoke	1,767,244.26	1,856,131.52	2,012,264.26	2,499,876.40
Robertsdale*	4,585.86	209.25	323.46	442.66
Rockford*		38.69	1,410.37	18.35
Rogersville	270,446.44	373,840.39	391,899.69	419,700.80
Russellville*	938.79	368.54	3,105.57	3,043.27
Rutledge*	1.00	141.30	73.63	0.14
Saint Florian	71,192.65	57,532.50	64,784.29	94,965.20
Samson*	305,716.13	62,256.62	1,429.67	867.78
Sand Rock*	8.48	21.32	0.00	0.00
Saraland	5,693,062.15	5,474,036.84	5,322,910.36	5,831,539.07
Sardis City*	20.33	1.70	0.00	1,049.45
Satsuma*	520.21	658.66	1,012.83	130.81
Scottsboro*	10,577.44	1,592.28	707.56	1,686.49
Section*	0.83	5.22	13.92	5.63

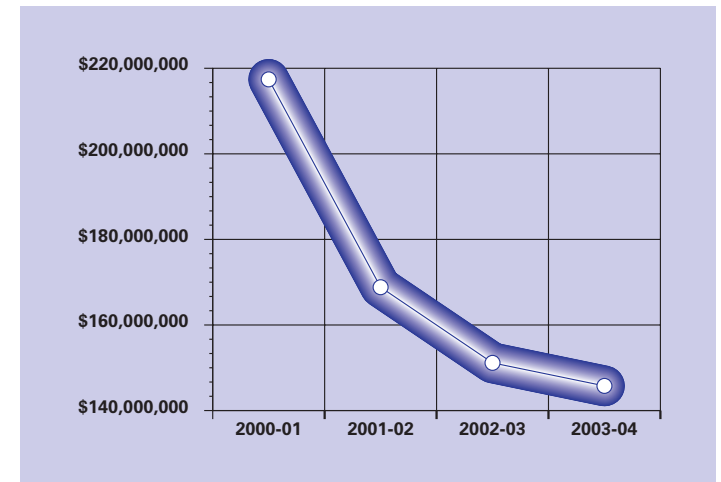
**ALABAMA DEPARTMENT OF REVENUE**

City	2000-01	2001-02	2002-03	2003-04
Selma	\$ 11,080,364.00	\$ 10,794,255.13	\$ 11,088,379.82	\$ 1,041,177.70
Sheffield*	2,064,429.18	389,710.63	18,493.29	2,270.44
Shorter	69,010.53	1,503.25	2,142.19	181,261.91
Silas	38,073.15	41,267.98	40,468.96	48,966.69
Silverhill*	146.42	168.91	23.19	0.00
Sipsey	24,792.09	31,710.64	27,826.01	28,223.80
Skyline*	0.85	0.00	0.00	0.00
Slocomb	219,895.99	300,531.98	335,413.20	363,537.10
Smith's Station				46,317.75
Snead	0.00	10.56	0.00	174,244.36
Somerville	20,620.06	23,582.16	32,827.35	60,058.97
Southside*	991.58	2,682.33	147.36	43.87
Spanish Fort*	0.00	778.21	734.23	128.87
Springville	384,799.39	399,382.39	413,790.53	778,347.17
Steele*	89,494.73	2,743.93	263.14	36.16
Stevenson*	37,225.95	12,318.15	390.22	1,623.35
Sulligent*	331,103.80	51,291.72	241.58	24.85
Sumiton*	10,143.01	106.00	211.03	29.24
Summerdale	227,139.60	1,082.32	263,485.27	536,208.67
Susan Moore	9,589.19	10,145.67	11,057.49	9,806.85
Sweet Water	37,234.41	38,198.89	45,847.03	44,325.80
Sylacauga	5,674,122.59	5,750,631.56	5,707,746.23	6,815,438.58
Sylvan Springs*	3.14	212.83	58.71	0.81
Sylvania*	679.98	1.62	10.86	176.35
Talladega	5,059,276.15	4,539,859.26	5,050,438.98	5,296,232.90
Tallassee	1,934,697.39	2,010,215.20	1,922,109.72	372,600.59
Tallassee East*	52,067.70	0.00	0.00	0.00

City	2000-01	2001-02	2002-03	2003-04
Tarrant*	\$ 12,382.81	\$ 5,026.59	\$ 3,348.01	\$ 3,369.44
Tation*			122,228.04	0.00
Taylor	74,847.24	75,014.09	88,765.89	90,377.63
Thomaston	17,314.60	18,107.78	22,425.84	23,095.05
Thomasville*	1,106.69	937.73	6,110.08	5,261.54
Thorsby*	157,529.39	22,396.50	2,403.27	311.81
Town Creek*	70.31	316.06	110.57	0.00
Toxey	13,975.68	15,610.71	17,115.52	15,585.60
Trafford	51,469.80	60,777.55	54,041.32	43,967.39
Triana	18,745.43	15,122.39	17,423.67	17,154.58
Trinity*	1,867.64	12,525.10	124.52	41.70
Troy*	3,825,441.29	840,834.72	7,309.75	4,562.92
Trussville	6,932,406.35	9,370,055.82	12,697,106.57	13,953,291.58
Tuscaloosa*	37,271.25	0.00	5,942.45	6,357.04
Tuscumbia*	6,212.32	890.30	2,111.14	168.65
Tuskegee*	175.84	13,803.66	155.85	4,815.53
Union Grove	11,049.07	8,866.88	16,763.04	15,956.81
Union Springs*	262.37	817.25	0.00	8,383.52
Uniontown*	702.61	4.26	0.00	0.00
Valley*	7,930.07	4,917.81	3,038.28	563.96
Valley Head	26,764.30	36,095.73	27,978.35	33,268.65
Vance	152,801.18	195,190.58	214,935.52	211,389.37
Vernon*	450.45	642.12	0.43	9.46
Vestavia Hills*	6,987.10	6,546.16	2,381.17	15,169.76
Vina*	13.93	0.71	8.50	1.70
Vincent*	380.00	792.53	1,792.67	0.00
Wadley	142,780.29	113,631.42	108,485.58	135,276.33

**ALABAMA DEPARTMENT OF REVENUE**

City	2000-01	2001-02	2002-03	2003-04
Waldo	\$ 8,218.05	\$ 7,669.68	\$ 8,724.30	\$ 8,232.03
Walnut Grove	50,965.16	52,621.99	56,897.36	58,795.84
Warrior*	11,299.73	2,171.52	93.77	6,760.25
Waterloo	4,132.93	4,613.52	4,328.11	3,324.37
Waverly	14.29	2,381.08	3,953.85	5,482.15
Weaver	195,865.12	211,375.25	226,193.53	250,814.26
Webb*	45.11	30.42	0.00	5.70
Wedowee*	147.68	407.15	624.38	26.22
West Blocton*	10.69	140.00	5.53	1,664.20
Wetumpka*	3,304,407.38	3,449,903.74	3,376,779.20	104,399.93
White Hall	8,684.36	8,909.03	6,018.84	7,864.78
Wilsonville*	712.47	91.07	0.00	0.00
Wilton	40,002.67	88,625.04	60,398.05	100,760.87
Winfield*	501,507.09	13,543.22	5,083.56	1,295.52
Woodland	40,605.78	47,684.87	48,462.91	47,090.23
Woodstock*			17.72	0.00
Woodville	18,580.68	21,532.25	16,231.94	16,499.32
Yellow Bluff	6,945.03	6,819.64	6,296.43	6,433.58
York*	1,390.59	417.97	102.09	13.46
<b>TOTAL</b>	<b>\$217,407,563.91</b>	<b>\$168,824,122.51</b>	<b>\$151,148,438.82</b>	<b>\$145,761,062.86</b>



\*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2004

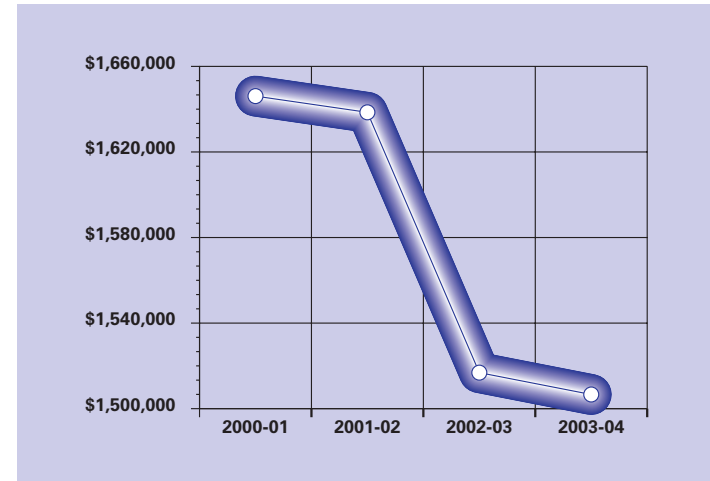


# County Gasoline and Motor Fuel Taxes Collected by the State

## Net Distributions

County	2000-01	2001-02	2002-03	2003-04
Clay*		\$ 52,758.94	\$ 0.00	\$ 0.00
Cullman	439,751.21	470,708.75	475,512.00	448,250.95
Jackson	808,124.63	850,779.32	844,330.70	867,401.78
Lowndes	192,320.63	197,089.34	196,995.19	190,967.67
Sumter*	205,912.54	67,188.86	0.00	0.00
<b>Total</b>	<b>\$1,646,109.01</b>	<b>\$1,638,525.21</b>	<b>\$1,516,837.89</b>	<b>\$1,506,620.40</b>

\*ADOR does not administer.



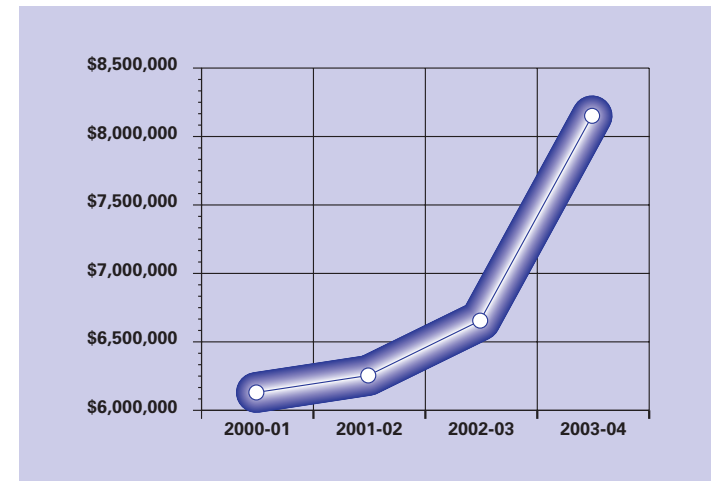
# County Tobacco Taxes Collected by the State

## Net Distributions

County	2000-01	2001-02	2002-03	2003-04
Barbour	\$ 105,312.00	\$ 105,104.66	\$ 95,380.74	\$ 100,933.60
Bullock	48,029.95	47,862.83	54,554.77	50,879.97
Chambers	0.00	267,206.22	346,577.15	760,390.94
Cherokee	202,788.34	200,461.19	202,481.09	225,600.67
Choctaw		111,141.86	152,656.38	169,077.96
Clay*	162,340.79	107,478.51	0.00	0.00
Coffee*	185,436.00	15,823.44	0.00	0.00
Coosa	37,461.50	36,833.52	35,487.35	34,798.77
Crenshaw	75,013.31	64,501.02	65,628.58	60,679.34
Dale	203,620.17	198,545.33	206,685.45	197,263.87
DeKalb	21,836.12	34,996.88	53,916.34	17,830.29
Fayette	88,499.28	84,261.72	84,065.75	83,408.04
Franklin	229,099.58	200,342.40	183,742.12	188,866.12
Geneva	126,733.29	125,047.86	132,550.85	129,320.12
Henry	57,067.55	55,846.96	58,530.09	60,292.29
Houston	542,890.47	518,403.11	546,964.02	542,253.99
Jackson*	317,082.64	299,281.15	74,967.00	0.00
Limestone	326,035.19	302,148.82	309,661.98	302,337.48

County	2000-01	2001-02	2002-03	2003-04
Lowndes	\$ 41,271.26	\$ 41,165.32	\$ 42,553.54	\$ 53,061.20
Marion	140,483.97	143,638.65	140,153.52	152,051.09
Mobile	1,917,286.89	2,248,330.11	2,942,774.34	3,920,230.74
Randolph	292,478.47	307,002.25	297,481.84	498,922.22
Russell*	256,969.88	300.57	0.00	0.00
Sumter*	74,784.79	22,875.30	0.00	0.00
Talladega	495,992.90	500,227.01	474,006.16	457,487.65
Washington	143,073.97	177,764.33	116,445.74	113,753.78
Winston	38,920.32	37,979.87	37,838.98	31,674.07
<b>Total</b>	<b>\$6,130,508.63</b>	<b>\$6,254,570.89</b>	<b>\$6,655,103.78</b>	<b>\$8,151,114.20</b>

\*ADOR no longer administers local tax.



## Financial Institutions Excise Tax

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

The tax is paid by April 15 each year for the previous tax year. The rate is 6.5 percent of the total taxable net income reported by the institution on its annual return. September 1 marks the annual distribution date of Alabama's Financial Institutions Excise Tax.

The State General Fund and Alabama cities and counties where the institutions are located receive a proportionate share of the collections. The distribution formula for the FIET is based upon the following percentages of net collections: State General Fund, 25 percent; Alabama cities of origin, 50 percent; and Alabama counties of origin, 25 percent.

The table below details net distribution totals for fiscal years 2002-2004.

### Financial Institutions Excise Tax Distributions

	2002	2003	2004
State General Fund	\$ 4,023,867.78	\$ 6,636,726.74	\$12,464,473.97
Cities	\$ 4,803,586.38	\$ 7,915,715.69	\$15,883,233.19
Counties	\$ 2,161,420.41	\$ 3,953,970.42	\$ 8,237,714.44
<b>Total</b>	<b>\$10,988,874.57</b>	<b>\$18,506,412.85</b>	<b>\$36,585,421.60</b>

# Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2003, through Sept. 30, 2004

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	\$ 92,144.97	Bibb	\$ 234,628.96
Cherokee	747,814.55	Blount	266,883.82
Colbert	4,750,316.58	Chilton	269,169.86
Cullman	3,321,191.76	Clarke	289,905.74
DeKalb	2,225,127.96	Clay	223,304.10
Etowah	130,725.88	Coffee	350,503.08
Franklin	1,478,918.03	Fayette	238,019.65
Jackson	7,787,616.32	Geneva	279,062.38
Jefferson	1,670,371.32	Lamar	235,951.99
Lauderdale	3,915,158.13	Marion	281,502.13
Lawrence	1,499,581.27	Monroe	255,255.65
Limestone	4,708,309.03	Pickens	258,609.78
Madison	13,513,490.42	Randolph	247,604.53
Marshall	4,495,369.55	Walker	394,163.75
Morgan	10,195,288.91	Washington	221,459.15
Winston	158,943.86	<b>Total</b>	<b>\$4,046,024.57</b>
<b>Total</b>	<b>\$60,690,368.54</b>		

<b>State General Fund</b>	<b>\$16,184,098.28</b>
<b>Total FY 2003-04 Distributions</b>	<b>\$80,920,491.39</b>

# 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 through Sept. 30, 2002. Effective 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. Effective Oct.

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

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, 2003, through Sept. 30, 2004.

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

Fiscal Year 2003-04	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-03	\$ 1,196,302.39	\$ 230,874.69	\$ 1,427,177.08
Nov-03	1,623,541.50	400,570.01	2,024,111.51
Dec-03	959,791.53	206,398.58	1,166,190.11
Jan-04	1,431,001.16	245,505.00	1,676,506.16
Feb-04	1,968,487.61	341,917.99	2,310,405.60
Mar-04	1,136,787.72	299,635.16	1,436,422.88
Apr-04	1,249,681.63	277,779.23	1,527,460.86
May-04	1,512,490.35	284,391.14	1,796,881.49
Jun-04	1,361,457.24	313,894.11	1,675,351.35
Jul-04	1,452,039.87	314,601.95	1,766,641.82
Aug-04	1,379,153.13	313,762.49	1,692,915.62
Sep-04	1,531,345.99	339,807.05	1,871,153.04
<b>Annual Totals</b>	<b>\$16,802,080.12</b>	<b>\$3,569,137.40</b>	<b>\$20,371,217.52</b>

# 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	(16)	(16)							(16)
SUB	Motor Carrier Fuel Tax			(11)	(11)	(11)		(11)		
SUB	Motor Carrier Mileage Tax			bal (17)						
SUB	Motor Fuels (Diesel)			All						
MV	Motor Vehicle Title Fees	All								
SUB	Oil and Gas Privilege Tax	(18)			(18)	(18)				
SUB	Oil and Gas Production Tax (2%)	All								
SUB	Oil Lubricating Tax	(19)		(19)	(19)	(19)				
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	(20)	(20)		\$378,000			(20)	\$1,322,000	(20)
IN	Salvage Vehicle Inspection Fee									(21)
SUB	Store License		All							
SUB	Tobacco Products (Cigarettes) Tax	(22)					(22)	(22)	(22)	(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**

- Counties receive an amount directed under Section 40-14-43 plus .75% increase annually; balance to State General Fund.
- 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.
- 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.
- Alabama Dry Cleaning Environmental Response Trust Fund.
- 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.
- 100% Special State Forestry Fund administered by the State Forestry Commission.
- 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.
- Department of Aeronautics.
- 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.
- That portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to the Education Trust Fund.
- 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.
- Of Alabama's share - 64.75% to State Road and Bridge Fund; balance distributed to counties and municipalities.
- Prorated to participating states.

- 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.
- Alabama Health Care Trust Fund.
- \$1,500,000 - Education Trust fund; Alabama Revolving Loan Fund Authority Servicing Banks; remainder to General Fund.
- Administrative cost to Public Service Commission.
- 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.
- 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).
- \$1,322,000 - Human Resources Fund; \$378,000 - Counties; Balance: 42% of the 2% tax on gross proceeds from sale of automotive vehicles goes to General Fund\*; \$400 discount cap: Foster Children Program and repairs and capital outlays for state parks, public historic sites, and public historical parks. [\*denotes a temporary share change (FY 2005 GF - 51.3%, ETF - 49.7%; FY 2006 GF - 60.6%, ETF - 39.4%).]
- Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
- 38.82% distributed as follows: 66.67% - General Fund; 12.12% - Special Mental Health Fund; 6.06% - State Public Welfare Fund; 6.06% - State Parks Development authority; 9.09% - IDA Bonds, Remaining to "General and Mental Health Fund." 61.18% distributed as follows: \$2 million to counties to offset administrative expenses; balance - General Fund for Medicaid services.
- TVA-served counties, 75%; Dry non-TVA-served counties, 5%.
- 100% to the Alabama Underground and Aboveground Trust Fund.
- Education Trust Fund, except for 42% of the 2% tax on gross proceeds from sale of automotive vehicles which will go to General Fund and repeal discount which goes to the Foster Children's Program and the Department of conservation and Natural Resources.
- \$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.