

State of Alabama
Department of Revenue



2008 ANNUAL REPORT



2008 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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2008 in Review

The Alabama Department of Revenue (ADOR) serves as the state's primary tax-collecting agency, collecting a record \$8.9 billion of Alabama's total state tax revenues. In addition to its tax administration and collection functions, the department is also responsible for motor vehicle registration and statewide property appraisal.

The state's largest revenue-producers are the individual income tax and the state sales tax, generating over \$6 billion of the department's total \$8.9 billion collections.

At the close of the 2008 fiscal year, the department employed 1,266 full-time employees and operated under a \$127 million budget. Actual expenditures for the ADOR during the 2008 fiscal year totaled \$123.2 million.

Collection Summary

Record Year-End Collections Top \$8.9 Billion

The Alabama Department of Revenue closed out its 2008 fiscal year with record setting year-end collections totaling \$8.9 billion, with over \$7.5 billion collected through electronic means.

Collections through Alabama's Voluntary Disclosure Program totaled \$6,436,881 for fiscal 2008. (Collections result from voluntary disclosure agreements—a taxpayer comes forward in a voluntary, anonymous fashion and seeks to report past liabilities for a limited look back period—usually three years—and have penalties waived.)

Collections through Alabama's participation in the Federal Refund Offset Program totaled \$28,873,072.56, through fiscal year 2008 over the last six

years, representing 128,923 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 first participated in the Federal Refund Offset program in 2003.

All taxes collected by the ADOR are earmarked for specific state and local funds.

ADOR Budget FY 2008

Expenditure Category	Fiscal Year 2008 Budget	Expenditures/ Encumbrances Year To Date 13th Acct. Period
Salaries	\$ 60,708,140	\$ 60,694,893
Fringe Benefits	21,042,258	20,821,923
Travel In-State	2,000,000	1,996,198
Travel Out-Of-State	862,300	862,269
Repairs And Maintenance	100,000	91,887
Rent	5,347,700	5,079,165
Utilities	4,517,843	4,171,336
Professional Services	17,667,792	17,364,977
Supplies	6,629,264	6,183,659
Transportation Equipment Operations	228,700	130,368
Grants And Benefits	3,068,289	709,795
Transportation Equipment Purchases	0	0
Other Equipment Purchases	228,066	228,066
Transfers	4,885,172	4,885,172
Totals	\$127,285,524	\$123,219,708

2008 in Review

Surtees Named DIR Director

Underwood Appointed Acting ADOR Commissioner

On Sept. 4, 2007, Gov. Bob Riley named ADOR Commissioner Tom Surtees director of the Alabama Department of Industrial Relations (DIR) and appointed Assistant Commissioner Cynthia Underwood as Acting ADOR Commissioner.

Surtees replaced retiring DIR Director Phyllis Kennedy. All changes became effective Sept. 15.

Surtees had served as ADOR commissioner since Feb. 27, 2004.

Underwood Named MTC Treasurer in 2007

The Multistate Tax Commission's (MTC) Executive Committee elected ADOR's Interim Commissioner Cynthia Underwood to fill the remainder of former Commissioner Tom Surtees' term as treasurer, effective Nov. 8, 2007.

The Multistate Tax Commission is a compact of state governments working to promote equitable and efficient administration of tax laws that apply to multistate and multinational enterprises.

Surtees' and Underwood's elections to the MTC represent the first time Alabama representatives have served as officers of the MTC.



Tim Russell

Tim Russell Named State Revenue Commissioner

Governor Bob Riley appointed former Foley mayor Tim Russell to serve as State Revenue Commissioner, effective March 3, 2008. Russell filled the vacancy created when former State Revenue Commissioner Tom Surtees became director of the Alabama Department of Industrial Relations in September 2007.

A three-term mayor of Foley from 1996—2006, Russell had served as president of the Baldwin Mutual Insurance Company since 1998. A captain in the United States Army during the Vietnam War, he was awarded the U.S. Army Commendation Medal. Russell had also served as the past president of many community organizations, including the South Baldwin Chamber of Commerce, the South Baldwin United Way, the Foley Rotary Club, and the Foley Library Board.

ADOR Commissioner Tim Russell Named 2008-09 MTC Treasurer

In August 2008, the Multistate Tax Commission's (MTC) Executive Committee elected Commissioner Tim Russell to serve as treasurer of the MTC for the 2008-09 term.

The Multistate Tax Commission is a compact of state governments working to promote equitable and efficient administration of tax laws that apply to multistate and multinational enterprises.

Russell's election represents the second term an ADOR official has served as an officer of the MTC.

2008 Tax Season Highlights Important Tax Changes

The 2008 tax filing season ushered in several key law changes affecting Alabama taxpayers as they began preparing to file their 2007 annual returns.

The Income Tax Fairness Act, passed by the Alabama Legislature in 2006, raised Alabama's standard deduction for middle and lower income families

up to a maximum of \$7,500, depending on the adjusted gross income and filing status of the taxpayer, effective for the 2007 tax year. The standard deduction remained at \$2,000 or \$4,000 for other taxpayers whose incomes exceeded certain income thresholds.

The new law also increased Alabama's dependent exemption for some taxpayers up to a maximum of \$1,000 per dependent, depending upon the adjusted gross income of the taxpayer. The dependent exemption remained at \$300 per dependent for other taxpayers whose incomes exceeded certain income thresholds. (Reference: Act 2006-352)

Last, the 2008 tax filing season also offered taxpayers a new refund donation check-off, the Alabama Alternative Fuel Fund, on their 2007 tax return. With the addition of the Alabama Alternative Fuel Fund, the Alabama return now offers 16 refund donation check-offs to taxpayers.

Alabama Decouples from 2008 Federal Depreciation Rules

The federal Economic Stimulus Act of 2008 allows taxpayers to claim 50 percent of an asset's basis as "bonus depreciation" in the year the asset is placed in service. Taxpayers may then claim the regular depreciation on the remaining 50 percent of the asset's basis. The federal provision applies to assets placed in service after Dec. 31, 2007, and before Jan. 1, 2009, for most property, and before Jan. 1, 2010, for certain property with longer production periods.

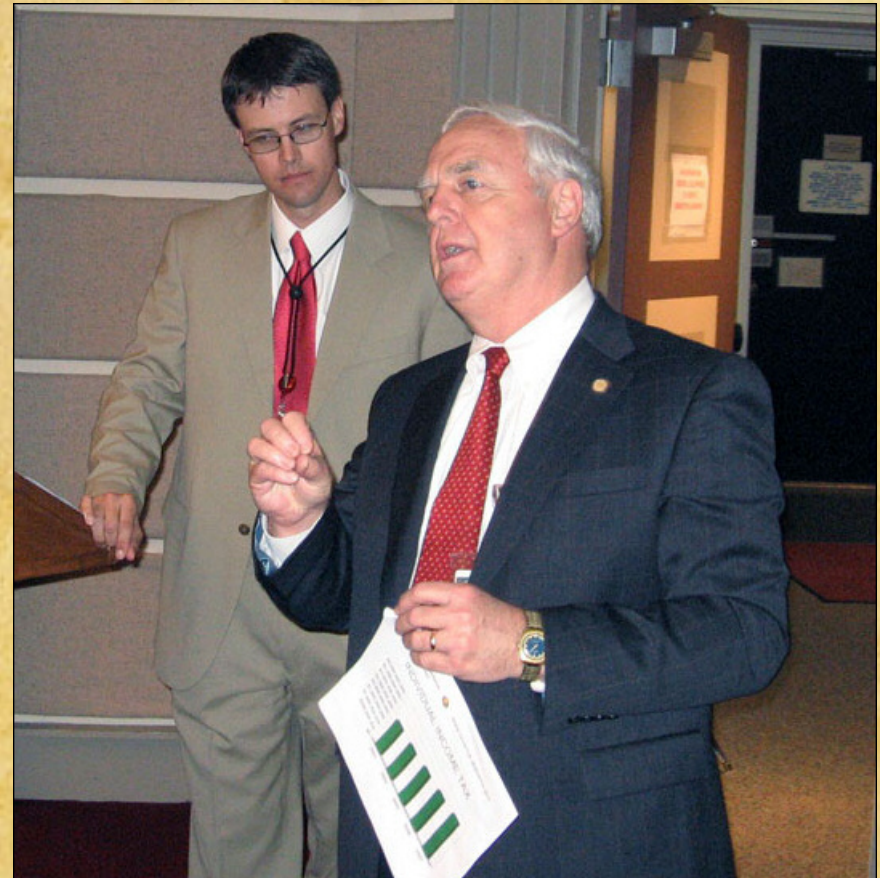
In 2008, legislation was passed which allowed Alabama to decouple from the 2008 federal depreciation rules. (Reference Act 2008-549.)

Following enactment of the state legislation, the ADOR advised taxpayers that Alabama income tax laws will not follow the 2008 federal law change, but will continue to be tied to the federal depreciation rules without consideration of the changes implemented by the Economic Stimulus Act of 2008.

Leadership Baldwin County

In March 2008, Commissioner Tim Russell had the opportunity to “talk taxes” with members of the 2007-2008 class of Leadership Baldwin County. The group, representing local community, business, and educational leaders, traveled to Montgomery to learn more about Alabama’s legislative process, state government, and Alabama taxes.

Designed to identify potential leaders and to enhance leadership in Baldwin County, the program focuses on bringing emerging leaders from diverse backgrounds together to work for the betterment of the county.



Commissioner Tim Russell (right) discusses several topics, close to the interest of the Leadership Baldwin County class members—property tax, oil and gas severance tax, and local funding—as Tax Policy Administrator Joe Garrett looks on.

ADOR Organizational Designations

In June 2008, State Revenue Commissioner Tim Russell announced two new designations within the Alabama Department of Revenue, effective June 18, 2008.

Mike Mason was named Deputy Commissioner, a position which provides support to the Office of the Commissioner.

Ron Bowden, who previously served as acting legal counsel for the department's Legal Division, was named Chief Legal Counsel. As such, Bowden will be involved in all agency litigation, meeting with the Governor's Office advisor and the Attorney General's Office.

In September 2008, Commissioner Tim Russell announced the appointment of Curtis E. Stewart as director of the department's Tax Policy and Research Division effective Oct. 1, 2008. Stewart serves as the department's centralized source for determining, coordinating, and communicating major Alabama tax issues under consideration by the ADOR with the tax professional community. In addition to tax policy issues, the division is also responsible for specific auditing functions related to various business tax areas, as well as the development and preparation of revenue-related legislation and associated economic impact analyses, statistical summaries, and annual revenue estimates. The division is also tasked with the processing of all departmental regulations, revenue procedures, and in coordination with the department's Legal Division, all revenue rulings.



Assistant Revenue Commissioner Cynthia Underwood (center) recognizes (left to right) newly-designated Chief Legal Counsel Ron Bowden and Deputy Commissioner Mike Mason.



Curtis Stewart (second from right), is joined by (left to right) Deputy Commissioner Mike Mason, Assistant Commissioner Cynthia Underwood, Sales, Use, and Business Tax Director Joe Cowen, and Commissioner Tim Russell.

Counties Receive Grants for Mapping Project



Alabama Revenue Commissioner Tim Russell (3rd from right) and Alabama Revenue Department Property Tax Division Director Bill Bass (left) present Etowah County officials with a check representing federal grant money to be used in implementing geographic system technology. On hand to receive the check are (left to right) County Commission Chairman Willie Brown, Chief Appraiser Pinky Hooks, County Commissioner Perry Guin, and County Administrator Pat Sims.

During 2008, seven Alabama counties received federal grant money to be used in implementing a statewide geographic system aimed at assisting counties in property tax administration.

Crenshaw, Dale, Etowah, Franklin, Greene, Marengo, and Tallapoosa counties received a combined award totaling over \$491,000.

The federal grant awards were secured through the U.S. Department of Commerce, National Oceanographic and Atmospheric Administration (NOAA).

According to Commissioner Tim Russell, since 2005, the ADOR has assisted 47 counties in acquiring the needed technology to implement a statewide geographic information system (GIS) aimed at supporting property tax administration functions through federal grant awards. Digital orthophotography base mapping is the initial step in the process. The 2008 grant award provides the basis for the seven additional counties to acquire the technology.

2008 Awards	
Crenshaw	\$45,803.28
Greene	\$57,854.33
Dale	\$89,699.04
Marengo	\$65,790.41
Etowah	\$74,131.68
Tallapoosa	\$72,589.40
Franklin	\$85,158.98

Qualifications for the grant award are based on an individual county's commitment to acquire GIS technology. The individual grant awards supplement 40 percent of a county's budget allocation for GIS; the individual county is responsible for the remaining 60 percent funding.

Local Partners

Local government officials often attend statewide ADOR seminars which educate them in department sales, use and business tax collection efforts. In a February 2008 seminar held in Montgomery, three officials from the city of Shorter and from Coosa County met with John Paradise, local government liaison in the Office of Economic Development.

Sherrie Kelley, a Certified County Administrator with Coosa County, said, "Coosa County is a small county that is just beginning to see an increase of our tax base. The services provided to our county by the Alabama Department of Revenue are an excellent value to a small county with limited resources."



(Left to right) John Paradise, local government liaison, ADOR; Laura Dervin, bookkeeper; Curtis Williams, treasurer, Shorter, Ala.; Sherrie Kelley, Certified County Administrator, Coosa County.

Baldwin County Property Tax Forums

ADOR and Baldwin County Revenue Commission

Lead Public Forums

During August and September 2008, the ADOR and the Baldwin County Revenue Commission led public forums in Baldwin County aimed at addressing property owners' concerns regarding property appraisal, valuation, and taxation.

State Revenue Commissioner Tim Russell joined county officials, members of the Baldwin County legislative delegation and the Baldwin County Commission in hosting property tax informational forums in Gulf Shores, Fairhope, Robertsedale, and Bay Minette for area property owners.

The forums were designed to provide property owners with an opportunity to learn more about how appraisals are completed, how their property is valued, and how their taxes are calculated.

ADOR Phases Out Paper Certificate of Title

In August 2008, the ADOR announced its plans to discontinue paper title processing and convert its operation to convert its entire motor vehicle and manufactured home certificate of title processing operation to a Web-based electronic title application processing system called ETAPS, effective Oct. 1, 2008

The ADOR activated ETAPS in March 2007, and since that time has worked with new and used automobile dealership associations, banking associations and county governments to educate Alabama designated agents

on using the ETAPS.

Through the end of fiscal year 2008, approximately 75 percent of all Alabama title applications were processed through the ETAPS.

"Over the last year, we've continued to process both paper and electronic title applications to allow our designated agents—companies who are approved by the ADOR to complete and submit certificate of title applications—a smooth transition in moving from a paper application environment to an electronic one," explained State Revenue Commissioner Tim Russell.

"We've received outstanding support from various organizations and groups including the Automobile Dealers Association of Alabama, Alabama Independent Automobile Dealers Association, Alabama Bankers Association, Community Bankers Association of Alabama, and the Alabama Manufactured Housing Association," said State Revenue Commissioner Tim Russell.

As with any electronic application, the processing turnaround time is impressive—approximately 7 to 10 business days—compared to weeks for paper processing. Common processing errors are also avoided because of built-in edits, resulting in fewer rejected applications.

"ETAPS has allowed the department to reach a long-awaited milestone in motor vehicle title customer service and will further enhance the service offered by our designated agents," said Russell.

Vehicle owners must apply for a certificate of title when they purchase a new motor vehicle, bring a motor vehicle into the state, or at any time the ownership of the motor vehicle changes. Manufactured home owners also must apply for a certificate of title in the same manner as motor vehicle owners.

Annually, the Alabama Department of Revenue processes over 1.5 million motor vehicle certificates of title and over 50,000 manufactured home certificates of title.

Changes in Farmers' Fuel Tax Refunds

Helping to generate electricity can now help some Alabama farmers generate a fuel tax refund.

In 2008, state law changes in farmers' fuel tax refund procedures allow Alabama farmers transporting biomass to electricity-generating facilities to receive a fuel tax refund up to \$1,000 and also extend farmers' fuel tax refund provisions to include clear motor fuel used on the farm in tractors and other farm machinery attached to tractors.

Act 2008- 275 provides for a refund of 11 cents per gallon from gasoline and motor fuel excise taxes, limited up to \$1,000 annually on fuel used to transport biomass from a farm to the electricity-generating facility.

The law changes took effect Aug. 6, 2008, and because 2008 was the transition year, farmers will have two claim forms to file for the 2008 tax year—one under the old guidelines and one under the new guidelines.

One refund claim form will apply to taxes on gasoline purchased from Jan. 1, 2008, through Aug. 5, 2008. The refund rate for that period is 15 cents per gallon and will only apply to the amount of gasoline that was used in tractors or any auxiliary engines attached to tractors. It will not include motor fuel.

The second refund claim will apply to taxes on gasoline and motor fuel purchased from Aug. 6, 2008, through Dec. 31, 2008. The refund rate will be

11 cents per gallon, and in addition to allowable on-farm uses, it will also apply to allowable off-farm uses.

Farmers may file their 2008 refund claims beginning Jan. 1, 2009, through March 31, 2009.

Russell among Speakers at Coastal Economy Outlook

Congressman Jo Bonner joined State Revenue Commissioner Tim Russell and other ADOR representatives in Mobile on Sept. 30, 2008, and provided an update of events in Washington.

Earlier that day, Commissioner Russell was one of five keynote speakers

at the Coastal Economy Outlook, sponsored by the University of South Alabama Mitchell College of Business, USA Center for Continuing Education, Mobile Area Chamber of Commerce, and the Baldwin County Economic Development Alliance.



Left to right are Eliska Morgan, Deputy Chief of Staff and District Director for Congressman Bonner, Commissioner Russell, Assistant Commissioner Cynthia Underwood, Property Tax Division Director Bill Bass, Congressman Bonner, Tax Policy Administrator Joe Garrett, Local Government Liaison John Paradise, Deputy Commissioner Mike Mason, and Economic Development Director Bill Morrison.

U.S. Department of Justice Recognizes ADOR Employees

The U.S. Department of Justice awarded certificates of appreciation to Special Agent Deborah Harris of the department's Investigations Division and to Revenue Manager Patricia Lancaster, of the Huntsville Taxpayer Service Center, Individual and Corporate Tax Division in recognition of their significant contributions to federal investigations involving check kiting schemes during 2007.

According to Steven A. Tyrrell, Chief of the U. S. Justice Department Fraud Section who presented the department with certificates of appreciation honoring Ms. Harris and Ms. Lancaster, both Special Agent Harris and Revenue Manager Lancaster were instrumental in assisting with the investigation of two defendants involved separately in check kiting schemes which led to their prosecution on federal bank fraud charges.

The cases cited were *United States v. Drummond* and *United States v. Bowlin*.



Deborah Harris



Patricia Lancaster

Motor Vehicle Division Employees Named Vice Chairs of IRP Committees

During 2008, two Motor Vehicle Division employees were named to International Registration Plan (IRP) committees.

Renee Kyser was named vice chair of the International Registration Plan (IRP), Inc. Peer Review Committee, in January 2008.

She will serve as vice chair for one year, followed by a year's service as chair of the committee.

The IRP Inc. Peer Review Committee provides a medium within the IRP to review each IRP jurisdiction's administrative procedures and audit program on a periodic basis for compliance with the IRP and Audit Procedures Manual.

In April 2008, Sherry Helms was named vice chair of the International Registration Plan (IRP) Clearinghouse Committee. Ms. Helms will serve a two-year term as vice-chair, followed by a two-year term as committee chair. After that term of service, she will serve a two-year term as advisor to the committee in a non-voting capacity.

The Clearinghouse Committee is responsible for policy recommendations and proposed amendments on issues relating to the IRP clearinghouse in addition to providing recommendations for clearinghouse system enhancements

ADOR Employees to Chair AAMVA Committees

In September 2008, the American Association of Motor Vehicle Administrators (AAMVA) designated Mike Gamble and Jay Starling, of the department's Motor Vehicle Division, to chair two committees of its association.

Gamble, currently Title Section Supervisor with the department's Motor Vehicle Division, will chair the AAMVA Vehicle Registration and Title (VRT) Committee.

Starling, currently Registration Section Supervisor with the department's Motor Vehicle Division, will chair the AAMVA Motor Carrier Services (MCS) Committee for Region II.

Both Gamble and Starling will serve as chairs of their respective committees through the AAMVA Region II conference, which will be held June 7-11, 2009, in Little Rock, Ark.

A nonprofit, tax-exempt organization, AAMVA promotes uniformity and reciprocity among the states and provinces with the implementation of its programs relating to motor vehicle administration, law enforcement and highway safety.

ADOR Motor Vehicle Division Director Brenda Coone congratulated both Gamble and Starling. "We are certainly proud that the AAMVA community recognizes the expertise of both Mr. Gamble and Mr. Starling in their respective disciplines. Region II consists of 16 states, and it is truly an honor to have Alabama represented on these committees", said Coone.

Mission Statement

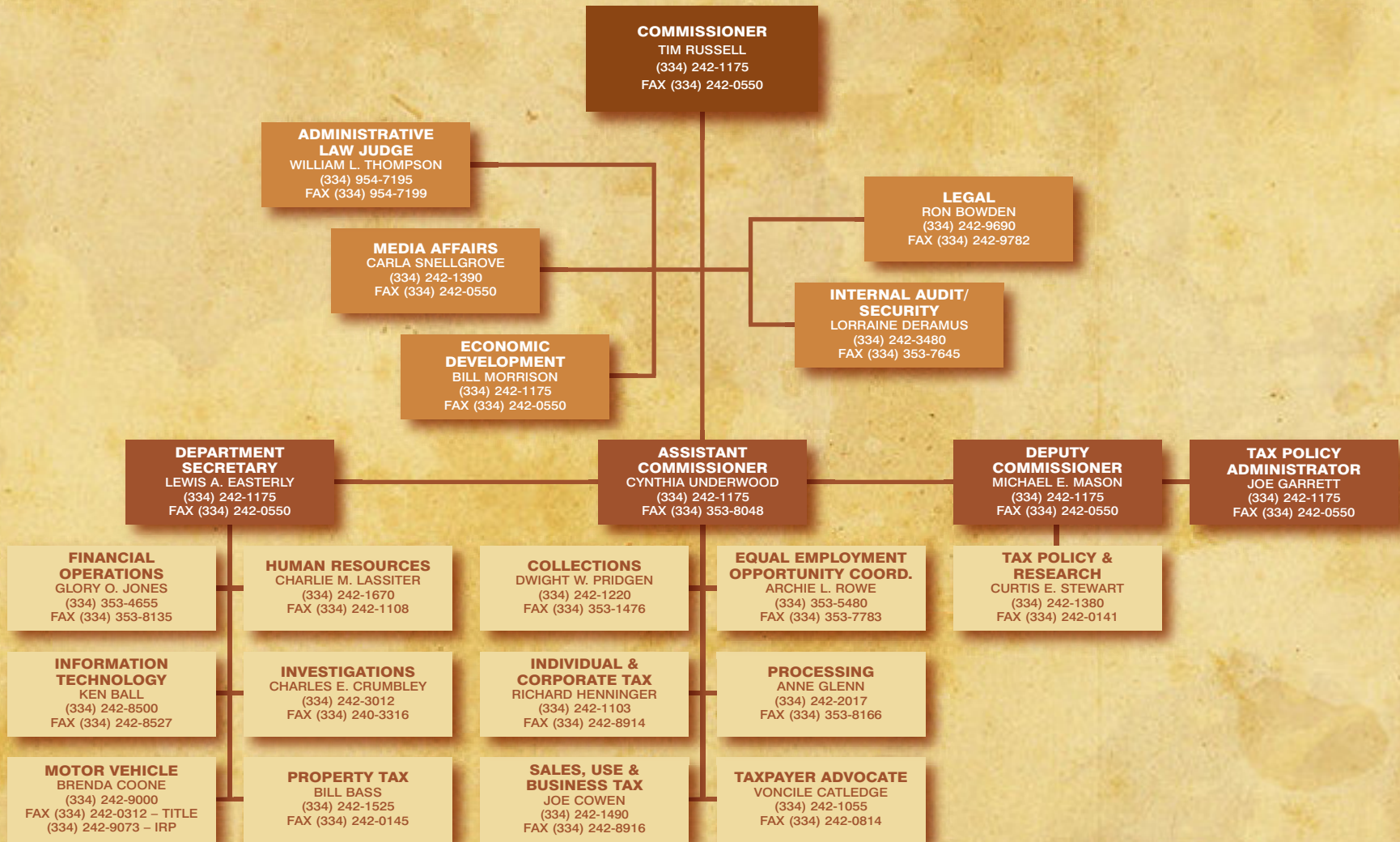
Our Mission

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



Organization

The following section contains an overview of the organizational structure of the Revenue Department covering the period Oct. 1, 2007, through Sept. 30, 2008. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 11 divisions, each 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 and the deputy revenue commissioner. The depart-

ment secretary is required to keep all records relating to departmental hearings, proceedings, and other related meetings as required by law. Additionally, the department secretary serves as disclosure officer for the department. The deputy commissioner provides support to the Office of the Commissioner and oversees the Tax Policy and Research Division.

The Office of the Commissioner

Offices/Sections

Office of Economic Development

Equal Employment Opportunity Office (EEO)

Financial Operations

Internal Audit

Media Affairs

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.

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 coordina-

tors to ensure compliance with federal EEO laws and regulations. The office further provides for informal grievance reviews and job-related counseling, with the main objective being the resolution of employee conflicts before they reach the stage of a formal grievance complaint.

Financial Operations...

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

Internal Audit Section...

The Internal Audit Section provides independent in-house audits and reviews on departmental operations to ensure compliance with law and departmental policy and procedures. The section is also responsible for internal physical 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 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 delinquent sales and withholding taxes and bad checks.
- Administration of the 100% penalty statutes.
- Initiation of civil 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, 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 2007-08, Field Operations completed 6,146 field audits, totaling \$185,543,224 in audit production. Entered 7,889 preliminary assessments totaling \$61,834,558 and 5,243 final assessments totaling \$32,277,141. Audit collections for FY 2008 totaled \$9,772,647.

Tax Administration

For fiscal year 2007-08, Tax Administration processed 2,891,367 returns and adjusted 310,794 returns resulting in additional revenues of \$225,915,819. Entered 43,314 preliminary assessments totaling \$76,238,877 and 113,181 final assessments totaling \$81,623,934. Collections, less refunds, totaled \$3,691,944,737.

Information Technology Division

The Information Technology Division has the following responsibilities:

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

Sections

Administration

Computer Security

Client Services

Computer Operations

Client/Server Systems

Database Administration

Network Services

Integrated Tax Systems

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 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 (IRP), 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.
- Issues IRP license plates and cab cards to qualified motor carriers.
- Issues license plates and registration documents for government-owned vehicles and volunteer fire department vehicles.

Sections

Administrative

Registration

Title

Audit Activity

During fiscal year 2007-08, the Motor Vehicle Division conducted 183 compliance audits under requirements of the International Registration Plan and 144 audits under the International Fuel Tax Agreement.

Processing Division

The Processing Division is responsible for the following:

- Processing of electronic funds transfers.
- Management of Cashier's Office: Serving walk-in customers and processing all funds received.
- Various document and data processing functions.
- Management of mailroom facilities.
- Management of Records Center, departmental archives, and records' destruction.
- Oversight of various vendor contracts related to mail processing, fund deposit and certification, data processing and imaging, and records destruction.
- Design of ADOR forms/returns.

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 2007-08 property tax assessments for airlines, railroads, and public utilities totaled \$15,753,757,333 in market value with an assessed value of \$4,565,811,200. License tax assessments for freightlines totaled 304 companies with an assessed value of \$95,987,170 and resulted in total tax collections of \$3,359,550.

Note: *Public utilities and railroads file returns annually with the department's Property Tax Division each year by March 1. Assessments are made by the department and the tax is collected by the county tax-collecting official. Individuals, partnerships, corporations, etc., pay ad valorem tax annually to county tax collectors between October 1 and January 1, each year following assessment.*

Sales, 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, scrap tire environmental fee, tobacco, as well as tobacco master settlement agreement provisions, hazardous waste, storage tank trust fund, playing cards, horse wagering, pari-mutuel pool taxes as well as severance taxes on gas and oil, coal, forest products, iron ore, and other natural minerals.
- 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 168 local sales, use, rental and lodgings taxes and 15 county tobacco taxes, three county fuel taxes, and three county solid minerals taxes.

Sections

Sales and Use Tax

Business and License Tax

Audit and Assessment Activity

Sales and Use Tax Section

During fiscal 2007-08, the Sales and Use Tax Section conducted 1,982 audits. Audit collections, refund reductions, and assessments totaled \$58,262,384.00.

During fiscal 2007-08, the section entered 33,457 preliminary assessments, totaling \$44,671,026.22 and 5,860 final assessments, totaling \$22,651,909.99. The Sales and Use Tax Section collected \$5,117,116.36 in payments for both preliminary and final assessments during 2008.

Business Tax Section

During fiscal 2007-08, the Business Tax Section conducted 171 audits. Audit collections, refund reductions, and assessments totaled \$3,556,297.97. Issued 1,969 license citations, totaling \$567,583.58 and conducted 203 reviews.

During fiscal 2007-08, the section entered 370 preliminary assessments, totaling \$2,069,605.92 and 242 final assessments, totaling \$1,568,252.67.

The Business Tax Section collected \$160,708.71 in payments for preliminary assessments and \$953,777.15 in payments for final assessments during the 2008 fiscal year.

Tax Policy and Research Division

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

- Serves as the department's primary source for the determination and coordination of major tax policy issues and legislative initiatives under consideration by the revenue department.
- Serves in a consulting capacity by coordinating the policy directives of the commissioner's office to the tax operating divisions.
- Drafts proposed tax legislation and new regulations.
- Serves as focal point for interactions with the Multistate Tax Commission and the Alabama Society of Certified Public Accountants.
- Conducts "cutting-edge" type audits such as the enforcement of the Commissioner's Section 482 powers relating to transfer-pricing tax avoidance schemes.
- Analyzes proposed revenue-related legislation.
- Makes revenue projections of proposed legislation using the department's micro-simulation model.
- Processes and maintains departmental rules and regulations under the Alabama Administrative Procedures Act program.
- Directs the department's voluntary disclosure and nexus discovery programs.

2008 Legislative Highlights

2008 Legislation

Local Revenue Related Acts 2008 Regular Session

Act 2008-74 (HB 307)

Establishes the Franklin County Community Development Commission

This bill further provides for the membership of the commission. It also establishes a Community Development Fund with the county treasury and provides for the source and distribution of revenue. *Effective date: June 1, 2008.*

Act 2008-75 (HB 184)

Establishes the Colbert County Community Development Commission

This bill further provides for the membership of the commission. It also establishes a Community Development Fund with the county treasury and provides for the source and distribution of revenue. *Effective date: June 1, 2008.*

Act 2008-83 (HB 4)

Establishes the DeKalb County Community Development Commission

This bill further provides for the membership of the commission. It also establishes a Community Development Fund with the county treasury and provides for the source and distribution of revenue. *Effective date: April 1, 2008.*

Act 2008-125 (HB 362)

Establishes the Lauderdale County Community Development Commission

This bill further provides for the membership of the commission. It also establishes a Community Development Fund with the county treasury and provides for the source and distribution of revenue. *Effective date: July 1, 2008.*

Act 2008-174 (SB 213)

Amends legislation relating to the two percent county privilege license tax in Morgan County

This bill further defines the terms "sale" and "sales" and clarifies that the tax is due on all transactions closed in the tax area, regardless of where a vendor's place of business is located. It also provides that the act will prevail over regulations of ADOR that are inconsistent with the act. And it provides retroactive application to sales occurring on and after May 13, 1993. *Effective date: April 21, 2008.*

Act 2008-243 (SB 343)

Exempts Mobile Regional Senior Community Center Foundation, Incorporated, from county and municipal sales and use taxes

This bill exempts the Mobile Regional Senior Community Center Foundation, Incorporated, from county and municipal sales and use taxes, except for sales and use taxes owed and collected under the Education First Amendment, Amendment no. 706 to the Alabama Constitution. *Effective date: April 24, 2008.*

Act 2008-256 (SB 436)

Excludes the corporate limits of Smiths Station from additional sales and use tax

This bill authorizes the Lee County Commission to exclude the corporate limits of the City of Smiths Station from the levy of an additional sales and use tax (Act 2007-399). *Effective date: May 6, 2008.*

Act 2008-289 (HB 681)

Additional vehicle license plate issuance fee in Blount County

This bill provides for an additional vehicle license plate issuance fee in Blount County and provides for distribution of the fee, pending approval upon election. *Effective date: May 8, 2008.*

Act 2008-292 (HB 830)

Continuation of nine and one-half mills ad valorem tax in Conecuh County

This bill authorizes the Conecuh County Commission to continue to levy an ad valorem tax in the amount of nine and one-half mills on each dollar of taxable property to be used for public school purposes in the county, pending approval upon election. *Effective date: May 8, 2008.*

Act 2008-295 (HB 882)

Authorizes the State Revenue Commissioner to appoint up to six additional members to the Baldwin County board of equalization

This bill authorizes the State Revenue Commissioner to appoint up to six additional members to the Baldwin County board of equalization for the limited purpose of hearing objections to any assessments or valuations fixed by the county revenue commissioner official or other authorized taxing official, pending approval upon election. *Effective date: May 8, 2008.*

Act 2008-415 (HB 634)

Authorizes Russell County commission to set certain business license fees

This bill authorizes the Russell County commission to set certain business license fees, and to provide for collection by the judge of probate. *Effective date: May 16, 2008.*

Act 2008-425 (HB 741)

Authorizes Choctaw County commission to levy and additional sales and use tax

This bill authorizes the Choctaw County commission to levy an additional sales and use tax. Proceeds of the sales and use tax will be used exclusively for the operational fund of the county mandatory solid waste disposal program, pending approval upon election. *Effective date: May 16, 2008.*

Act 2008-436 (HB 841)

Consolidates tax offices in Chilton County under the supervision of county revenue commissioner

This bill provides for the establishment of a consolidated and unified system for assessing and collecting taxes under the supervision of an elected county official designated as county revenue commissioner. This bill also abolishes the offices of tax assessor and tax collector, pending approval upon election. *Effective date: August 1, 2008.*

Act 2008-437 (HB 842)

Authorizes Washington County commission to levy additional sales and use tax

This bill authorizes the Washington County commission to levy an additional sales and use tax, pending approval upon election. *Effective date:*

August 1, 2008.

Act 2008-445 (HB 865)

Provides for distribution of sales and use tax in Bibb County

This bill provides for the distribution of the proceeds from a sales and use tax in Bibb County (Act 91-514) to go economic development and tourism.

Effective date: May 16, 2008.

Act 2008-447 (HB 879)

Authorizes Hale County commission to levy an additional ad valorem tax

This bill authorizes the Hale County commission to levy an additional ad valorem tax for bonds to be issued for educational purposes in the county. This bill also provides that the tax shall end upon repayment of the bonds, pending approval upon election. *Effective date: August 1, 2008.*

Act 2008-458 (HB 877)

Exempts tourist camps and campgrounds in Franklin County from lodging tax

This bill exempts tourist camps and campgrounds in Franklin County from the levy of a lodging tax (Act 2007-500). *Effective date: May 19, 2008.*

Act 2008-463 (HB 352)

Authorizes funds received from severance tax on minerals in Macon County to be expended for the purpose of the Macon County Economic Development Authority

This bill authorizes funds received from the severance tax on minerals in Macon County to be expended for the purpose of the Macon County Economic Development Authority, and retroactively ratifies prior expenditures for that purpose. *Effective date: August 1, 2008.*

Act 2008-482 (SB 556)

Increases the percent of total value of equalized taxable property for all tax increment districts created by the municipal governing body

This bill amends Section 11-99-4, as amended by Act 2007-204, relating to Class 3 municipalities. This bill increases the percent of total value of equalized taxable property for all tax increment districts created by the municipal governing body. *Effective date: May 29, 2008.*

Act 2008-494 (HB 914)

Authorizes Talladega County commission to levy additional two percent lodging tax

This bill authorizes the Talladega County commission to levy an additional two percent lodging tax in the county, and to provide for the collection of the tax and the distribution of the proceeds. *Effective date: August 1, 2008.*

Act 2008-496 (HB 920)

Increases rate at which an ad valorem tax is levied in City of Enterprise

This bill approves the proposal of the City Council of the City of Enterprise in Coffee County to increase the rate at which an ad valorem tax is levied in the city pursuant to Amendment 373 to the Alabama Constitution, now appearing as Section 217, as amended, pending approval upon election. *Effective date: May 29, 2008.*

General Revenue Related Acts 2008 Regular Session

Act 2008-151 (HB 395)

Establishes a statewide program for solid waste management to be coordinated by the Department of Environmental Management

The bill further authorizes fees for disposal of solid waste within the state; the proceeds shall be used to adequately fund the solid waste management program. ADOR will collect and administer disposal fees from generators; impose appropriate interest on disposal fees; owner/operator shall certify to ADOR the volumes of solid waste received for disposal; ADOR may retain one percent of the solid waste fees collected as an administrative collection allowance. *Effective date: April 15, 2008.*

Act 2008-275 (HB 234)

Alternative and Renewable Energy Act of 2008

This bill provides for tax credits and abatements for various energy-related expenditures. It further provides for the review by ADOR of payroll filings and withholdings for wages paid to certain construction workers. *Effective date: May 5, 2008. Section 6: effective August 6, 2008 (90 days after bill became law).*

Act 2008-377 (HB 43)

Provides income tax deduction for APACTP/ACESP contributions

This provides for an income tax deduction for contributions, subsequent to December 31, 2007, to the Alabama Prepaid Affordable College Tuition Program or the Alabama College Education Savings Program, and provides a

recapture provision for nonqualified withdrawals. *Effective date: August 1, 2008 (contingent upon HB 357 being enacted).*

Act 2008-393 (SB 4)

Increases limits of Motor Vehicle Safety-Responsibility Act

This bill increases the required liability insurance limits to \$25,000 for bodily injury to or death of one person in any one accident, and \$50,000 for bodily injury to or death of two or more persons in any one accident, and \$25,000 because of injury to or destruction of property of others in any one accident. This bill also increases certain proof of financial responsibility.

Effective date: August 30, 2008, for new policies (90 days from the first day of the month following passage and approval).

November 28, 2008, for renewal policies (180 from the first day of the month following passage and approval).

Act 2008-504 (HB 357)

Withholding tax on the sale or transfer of real property and associated tangible property by nonresidents

This bill creates a new Section 40-18-86, relating to withholding tax on the sale or transfer of real property and associated tangible property by nonresidents. *Effective date: August 1, 2008.*

General Revenue Related Acts 2008 First Special Session

Act 2008-519 (HJR 84)

Continuation of capital credits

This joint resolution continues the capital credits authorized by Article 7 of Chapter 18, Title 40, *Code of Alabama* (40-18-7), from December 31, 2008, until December 31, 2013. *Effective date: December 31, 2008, to December 31, 2013.*

Act 2008-543 (HB 62)

Defines the term "Captive REIT" and limits Captive REITs the preferential dividend treatment afforded ordinary REITs for Alabama corporate income tax purposes

This bill amends Sections 10-13-21, 40-18-1, and 40-18-35; defines the term "Captive REIT" and limits Captive REITs the preferential dividend treatment afforded ordinary REITs for Alabama corporate income tax purposes; clarifies Section 40-18-35(b) regarding the exceptions in the original add-back provisions; and requires ADOR to waive certain penalties. *Effective date: For all tax years beginning after December 31, 2006; contingent upon passage of HB61 of the 2008 First Special Session.*

Act 2008-549 (HB 56)

Excludes federal rebate checks from Alabama income tax

This bill provides for an exclusion from Alabama individual income tax for federal tax rebates received in 2008 and to prohibit additional federal deductions or credits. *Effective date: June 9, 2008.*

Act 2008-554 (SB 104)

Distinctive license tag, "God Bless America"

This bill provides for personalized "God Bless America" distinctive license plates; provides for an annual additional fee of \$50; and provides for the distribution of the fee to the Alabama Veterans Living Legacy. *Effective date: September 1, 2008.*

Act 2008-559 (HB 61)

Income tax deduction allowed for health insurance premiums paid by small businesses

The bill increases the income tax deductions allowed for health insurance premiums paid by qualifying small businesses and their employees. *Effective date: June 10, 2008.*

Taxpayer Service Centers

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

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

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

Mobile — 955 Downtowner Boulevard (36609)
Telephone (251) 344-4737

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

Muscle Shoals — 874 Reservation Road (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 10, 2009

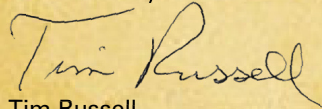
Annual Report of Qualifying Projects for Capital Credit

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 859 notices of intent to invest in capital credit projects with 92,876 jobs estimated, with a total of \$19,640,410,381 in estimated investment costs. Of the 859 projects approved, 362 projects have filed reports of being placed in service with a total of \$11,847,811,777 in actual investment costs and at least 47,334 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, approximately \$357,434,428 in capital credits has been claimed against the income tax liability of projects that have been placed in service.

Submitted by:



Tim Russell

Commissioner of Revenue

C: Lieutenant Governor Jim Folsom

Seth Hammett, Speaker of the House

Members of the Alabama Legislature

RECAP OF CAPITAL CREDIT PROGRAM

Data Based on Notices of Intent to Invest in Capital Credit Projects Received in Reporting Year					
Reporting Year	1995-2005	2006	2007	2008	Total For All Years
Notices of Intent	665	72	65	57	859
Estimated Jobs to be Created Based on Notices of Intent	75,580	8,665	4,778	3,853	92,876
Estimated Project Costs Based on Notices of Intent	\$15,221,202,438	\$1,564,558,941	\$1,137,661,112	\$1,716,987,890	\$19,640,410,381
Data Based on Notices of Projects Placed In Service Received in Reporting Year					
Reporting Year	1995-2005	2006	2007	2008	Total For All Years
Notices of Projects Placed in Service	267	23	37	35	362
Actual Jobs Created Based on Notices of Projects Placed In Service	32,032	1,946	6,709	4,647	45,334
Actual Project Costs Based on Notices of Projects Placed In Service	\$8,711,493,377	\$372,327,657	\$1,804,391,715	\$959,599,028	\$11,847,811,777
Data Based on Income Tax Capital Credits Claimed In Reporting Year					
Reporting Year	1995-2005	2006	2007	2008	Total For All Years
Capital Credits Claimed in Reporting Year	\$128,110,018	\$41,631,715	\$124,443,097	\$63,249,598	\$357,434,428

Note: An accounting change in reporting corporate income tax credits from a fiscal year to a calendar year produced a one-time only 15 month reporting cycle, resulting in an increase of credits claimed for 2007 reporting year.

Revenue Abstract

Title of Tax	FYTD 2007-08	FYTD 2006-07	% Change	FYTD Refunds 2008	FYTD Net 2007-08
Bulk Storage Withdrawal Fee	\$ 35,691,892.07	\$ 37,041,763.09	(3.64)	\$ 456,489.81	\$ 35,235,402.26
Business Privilege Tax	102,233,960.55	97,868,854.95	4.46	13,154,685.50	89,079,275.05
Coal Severance (\$.135/ton)	2,669,730.19	2,501,758.78	6.71	0.00	2,669,730.19
Coal Severance (\$.20/ton)	3,950,408.80	3,716,224.41	6.30	0.00	3,950,408.80
Contractors' Gross Receipts	33,287,483.83	35,004,195.69	(4.90)	1,851.61	33,285,632.22
Deeds and Assignments	1,780,231.09	1,688,397.37	5.44	23,132.98	1,757,098.11
Dry Cleaning Registration Fee	501,622.32	540,830.02	(7.25)	0.00	501,622.32
Estate and Inheritance	258,161.74	704,851.99	(63.37)	561,947.22	(303,785.48)
Financial Institutions' Excise	30,457,292.12	52,311,988.17	(41.78)	9,102,038.92	21,355,253.20
Forest Products' Severance	5,409,661.91	5,393,707.89	0.30	0.00	5,409,661.91
Freight Line R.R. Equipment	3,299,488.22	3,011,072.55	9.58	0.00	3,299,488.22
Gasoline	404,264,194.63	412,509,182.22	(2.00)	319,479.25	403,944,715.38
Gasoline (Aviation & Jet Fuel)	669,586.21	668,470.59	0.17	21,589.30	647,996.91
Hazardous Waste Fee	2,002,055.83	2,757,738.12	(27.40)	0.00	2,002,055.83
Hydro-Electric KWH	5,203.28	976,897.28	(99.47)	0.00	5,203.28
IFTA License Tax**	6,613,631.24	0.00	0.00	0.00	6,613,631.24
Income Tax – Corporate	554,498,321.66	509,862,079.64	8.75	51,044,768.43	503,453,553.23
Income Tax – Individual	3,608,462,544.93	3,511,759,431.08	2.75	530,909,901.91	3,077,552,643.02
IRP Registration Fees	49,612,074.74	40,958,631.17	21.13	0.00	49,612,074.74
Lodgings	47,209,785.45	44,945,102.13	5.04	35,407.41	47,174,378.04
Medicaid Nursing Facility	50,561,161.16	49,685,099.92	1.76	0.00	50,561,161.16
Medicaid Pharmaceutical Services	8,346,940.06	8,038,895.82	3.83	0.00	8,346,940.06
Miscellaneous Tags	237,899.23	218,907.10	8.68	0.00	237,899.23
Miscellaneous Taxes*	492,084.83	500,359.32	(1.65)	945.00	491,139.83
Mobile Telecommunications	101,311,426.77	101,285,318.65	0.03	24,284.29	101,287,142.48
Motor Fuels (Diesel)	135,802,012.50	155,521,723.50	(12.68)	1,283,163.26	134,518,849.24
Motor Vehicle Title Fees	22,197,457.64	22,773,753.09	(2.53)	5,100.00	22,192,357.64

ALABAMA DEPARTMENT OF REVENUE

Title of Tax	FYTD 2007-08	FYTD 2006-07	% Change	FYTD Refunds 2008	FYTD Net 2007-08
Salvage Vehicle Inspection Fees	\$ 946,628.00	\$ 1,041,120.00	(9.08)	\$ 2,063.29	\$ 944,564.71
Oil & Gas Privilege	137,497,807.97	99,084,478.04	38.77	490,862.26	137,006,945.71
Oil & Gas Production	55,254,479.98	40,295,504.93	37.12	90,855.08	55,163,624.90
Oil Lubricating	2,041,704.84	2,016,797.50	1.23	9,849.22	2,031,855.62
Oil Wholesale License	5,991,349.92	6,665,342.13	(10.11)	964,447.99	5,026,901.93
Pari-Mutuel Pool	2,668,066.89	2,968,110.66	(10.11)	0.00	2,668,066.89
Property Tax**	340,429,938.57	309,639,574.71	9.94	0.00	340,429,938.57
Rental or Leasing	70,008,711.20	70,675,419.98	(0.94)	314,136.74	69,694,574.46
Sales	2,028,954,212.17	2,017,663,521.13	0.56	8,423,771.17	2,020,530,441.00
Scrap Tire Environmental Fee	3,937,283.26	4,091,901.35	(3.78)	0.00	3,937,283.26
Store Licenses	557,198.99	554,331.76	0.52	27.55	557,171.44
Tobacco Products	145,498,353.32	150,963,388.57	(3.62)	478,563.10	145,019,790.22
T.V.A. Electric	113,605,998.93	107,809,640.38	5.38	0.00	113,605,998.93
Use	275,377,544.80	273,347,656.29	0.74	8,619,679.50	266,757,865.30
Utility Gross Receipts	434,549,560.72	409,774,591.75	6.05	204,747.81	434,344,812.91
Utility License (2.2%)	133,200,933.32	126,121,654.41	5.61	0.00	133,200,933.32
Total	\$8,962,346,085.88	\$8,724,958,268.13	2.72	\$626,543,788.60	\$8,335,802,297.28

*The category, Miscellaneous Taxes, includes: Agents Occupational License, Automobile Dismantler License, Automobile Reconditioner & Rebuilder License, Illegal Drugs, Motor Carrier Mileage, and Playing Cards.

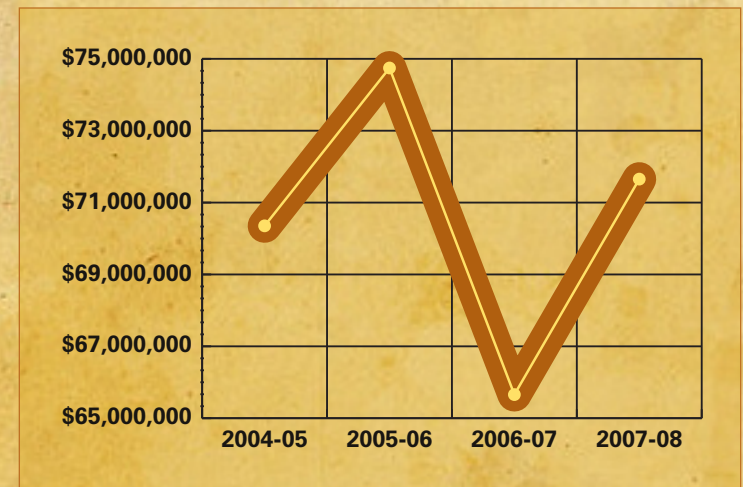
**Property Tax as reported to the Comptroller; refunds made by local jurisdictions are not reflected.

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2008	\$149,424,178
Controlled Substance as of Sept. 30, 2008	\$ 1,207,517
TOTAL	\$150,631,695

Delinquent Taxes Collected

	2004-05	2005-06	2006-07	2007-08
Assessment Collections	\$42,132,080	\$48,104,257	\$42,189,500	\$45,181,136
Field Collections				
Auburn/Opelika	\$ 3,307,489	\$ 2,471,010	\$ 2,572,823	\$ 2,971,288
Dothan	3,049,087	3,894,738	1,946,004	1,868,544
Gadsden	2,971,273	1,936,886	1,574,538	2,010,322
Huntsville	3,054,733	2,933,740	2,333,708	2,511,546
Jefferson/Shelby	7,402,116	6,840,593	5,981,030	6,991,171
Mobile	4,136,121	3,542,959	3,190,093	4,128,938
Montgomery	2,305,803	2,843,927	1,949,131	2,557,343
Tuscaloosa	2,006,854	2,190,074	3,933,021	3,445,712
Subtotal for field	\$28,233,476	\$26,653,927	\$23,480,348	\$26,484,864
TOTAL	\$70,365,556	\$74,758,184	\$65,669,848	\$71,666,000



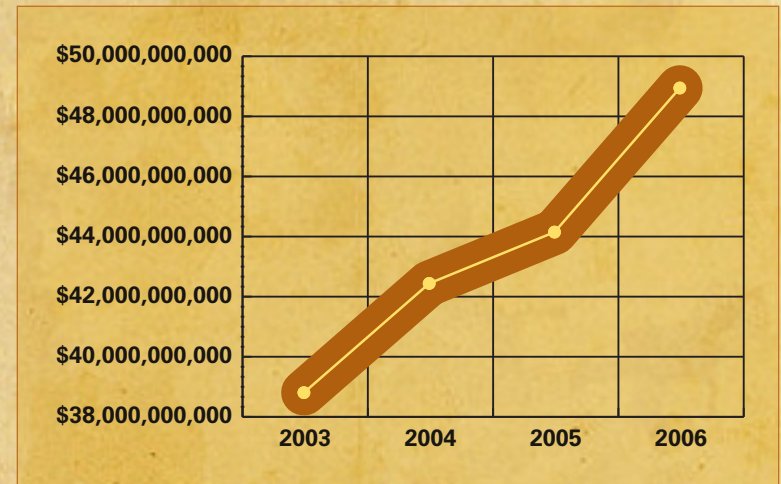
Net Taxable Assessed Valuation by County

Real, Business Personal, and Motor Vehicle Property (State)
October 1 lien date

County	2003	2004	2005	2006	County	2003	2004	2005	2006
Autauga	\$ 524,464,740	\$ 512,286,990	\$ 572,841,828	\$ 607,591,352	Etowah	\$ 617,884,440	\$ 642,219,770	\$ 791,582,875	\$ 764,108,385
Baldwin	2,424,380,131	3,011,316,049	3,789,273,355	4,847,912,378	Fayette	102,327,870	107,257,945	109,392,420	128,887,660
Barbour	178,501,320	202,502,740	201,327,980	213,938,610	Franklin	164,490,060	164,993,517	194,661,937	201,636,117
Bibb	121,763,500	125,278,700	131,758,620	151,457,110	Geneva	119,067,143	127,241,756	131,532,778	142,074,180
Blount	283,498,820	293,517,225	346,961,618	379,620,214	Greene	108,971,135	109,941,373	115,644,600	115,228,712
Bullock	62,544,420	65,293,900	75,741,020	78,198,480	Hale	98,492,080	101,668,230	111,348,190	115,827,190
Butler	137,757,460	145,482,660	173,852,524	176,872,174	Henry	122,033,604	121,214,450	138,028,518	144,317,255
Calhoun	748,293,060	870,579,590	885,909,460	954,697,979	Houston	1,058,611,440	1,104,017,200	1,198,391,000	1,223,751,020
Chambers	217,560,120	231,057,550	240,402,060	258,064,130	Jackson	288,472,200	468,944,660	319,147,350	347,854,615
Cherokee	185,024,600	184,237,860	201,379,100	246,445,960	Jefferson	6,750,255,823	7,164,717,891	7,762,566,379	8,174,078,561
Chilton	280,495,200	332,930,785	311,284,480	341,624,960	Lamar	100,566,622	105,819,477	105,477,315	118,830,613
Choctaw	171,306,680	161,545,280	167,080,582	173,403,070	Lauderdale	501,404,410	519,466,315	534,575,980	643,912,970
Clarke	208,293,164	209,627,165	216,586,540	255,122,660	Lawrence	182,368,840	194,190,170	207,810,460	230,577,506
Clay	75,976,400	80,004,080	84,446,590	97,560,750	Lee	1,011,479,716	1,077,411,725	1,228,268,615	1,359,780,540
Cleburne	85,882,500	92,386,480	96,500,370	115,140,610	Limestone	396,269,570	472,010,270	503,593,700	585,449,480
Coffee	248,187,380	266,510,063	324,422,026	350,311,551	Lowndes	79,532,200	82,029,840	98,884,140	101,095,160
Colbert	345,064,840	355,155,770	401,511,070	417,066,160	Macon	92,063,900	104,520,880	106,271,460	115,871,220
Conecuh	99,681,291	99,747,940	101,873,620	103,631,180	Madison	2,155,238,340	2,622,963,980	2,795,064,100	3,161,839,060
Coosa	102,496,115	150,831,720	127,611,515	132,147,240	Marengo	191,833,890	194,455,440	212,704,760	223,058,220
Covington	312,891,460	315,091,620	351,271,660	362,361,210	Marion	181,528,626	197,211,480	206,882,290	210,150,430
Crenshaw	72,221,880	76,438,160	79,657,020	99,244,900	Marshall	555,163,020	633,672,510	666,571,925	708,179,655
Cullman	582,878,880	607,962,260	697,347,535	732,807,040	Mobile	4,824,018,186	5,017,942,290	3,543,855,156	3,978,031,520
Dale	226,621,210	242,887,750	265,455,990	317,137,771	Monroe	176,695,730	184,539,300	193,805,920	193,776,440
Dallas	250,286,000	264,535,180	272,250,950	304,681,710	Montgomery	1,997,713,363	2,201,270,885	2,373,551,655	2,547,875,580
DeKalb	316,568,687	332,822,794	403,709,920	418,545,340	Morgan	983,356,640	1,000,281,735	1,026,549,605	1,124,699,430
Elmore	578,708,690	628,395,220	711,576,650	877,353,090	Perry	61,839,920	63,779,630	67,852,800	77,236,160
Escambia	250,205,922	265,487,475	307,035,970	315,201,285	Pickens	113,533,663	116,260,338	120,041,511	132,265,211

ALABAMA DEPARTMENT OF REVENUE

County	2003	2004	2005	2006
Pike	\$ 185,028,300	\$ 211,661,180	\$ 211,134,520	\$ 259,569,690
Randolph	210,917,690	218,048,200	223,709,420	274,774,810
Russell	273,127,750	301,455,260	338,168,820	373,396,700
St. Clair	475,240,995	584,318,364	612,800,850	696,943,316
Shelby	2,067,982,290	2,222,422,620	2,442,164,900	2,683,388,040
Sumter	102,618,895	106,181,915	113,999,237	120,368,052
Talladega	491,662,002	636,987,975	656,161,840	753,410,578
Tallapoosa	415,783,010	445,174,800	452,043,780	539,995,560
Tuscaloosa	1,392,770,081	1,673,790,770	1,635,743,780	1,762,529,800
Walker	454,611,651	475,367,260	496,818,562	582,499,790
Washington	326,269,740	242,283,140	231,591,920	290,731,940
Wilcox	103,878,460	106,233,160	122,441,500	123,524,560
Winston	175,373,021	192,653,375	208,513,805	284,498,655
TOTAL	\$38,805,030,786	\$42,440,534,082	\$44,148,420,426	\$48,944,163,295



Property Tax Collections (Net collections after all exemptions)

Oct. 1, 2006 lien date; Oct. 1, 2007 collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 3,903,181	\$ 4,712,326	\$ 4,569,676	\$ 3,034,804	\$ 16,219,988
Baldwin	30,602,216	48,033,864	59,389,870	22,158,242	160,184,191
Barbour	1,407,763	1,846,599	3,703,729	1,122,711	8,080,802
Bibb	995,235	1,437,118	1,104,987	240,225	3,777,565
Blount	2,317,875	6,079,941	3,464,972	1,128,137	12,990,925
Bullock	499,330	1,385,032	1,126,065	314,771	3,325,198
Butler	1,177,019	2,118,215	2,431,187	1,156,595	6,883,016
Calhoun	6,039,875	12,466,447	18,100,333	8,741,259	45,347,914
Chambers	1,749,531	5,048,742	4,210,122	513,583	11,521,978
Cherokee	1,608,872	3,525,683	6,062,470	346,094	11,543,119
Chilton	2,241,867	7,503,400	3,694,313	952,340	14,391,920
Choctaw	1,168,176	1,842,405	2,761,070	102,762	5,874,413
Clarke	1,759,958	2,874,276	4,826,187	665,850	10,126,271
Clay	649,682	1,119,292	1,510,819	307,634	3,587,427
Cleburne	944,262	1,594,354	2,231,076	528,908	5,298,600
Coffee	2,066,223	5,651,632	4,757,186	3,893,573	16,368,614
Colbert	2,926,844	3,825,986	8,044,854	2,501,598	17,299,281
Conecuh	705,589	1,928,014	1,239,518	332,141	4,205,262
Coosa	869,382	1,015,856	1,724,363	63,548	3,673,149
Covington	2,312,445	3,744,589	3,372,518	2,442,250	11,871,803
Crenshaw	739,351	2,156,750	1,325,554	197,043	4,418,697
Cullman	4,762,824	7,370,537	7,016,589	4,303,326	23,453,276
Dale	2,063,685	4,328,757	3,423,089	2,965,122	12,780,653
Dallas	2,043,470	4,577,984	4,048,261	494,713	11,164,428
DeKalb	2,718,759	5,304,332	6,833,899	2,391,515	17,248,504
Elmore	5,730,692	7,806,074	9,252,328	1,400,331	24,189,424

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Escambia	\$ 2,080,576	\$ 3,923,349	\$ 5,960,103	\$ 2,201,774	\$ 14,165,801
Etowah	4,895,722	9,892,068	12,858,790	5,540,563	33,187,143
Fayette	837,445	1,464,582	978,025	446,281	3,726,334
Franklin	1,340,162	3,591,902	2,788,491	1,547,157	9,267,712
Geneva	938,568	2,612,005	1,943,084	680,164	6,173,820
Greene	777,097	1,981,391	1,633,824	308,924	4,701,237
Hale	792,012	1,803,669	1,292,101	241,250	4,129,031
Henry	904,427	1,860,654	1,825,811	469,021	5,059,913
Houston	7,821,046	14,280,161	12,094,432	4,174,725	38,370,364
Jackson	2,319,469	3,131,421	3,494,562	3,859,498	12,804,949
Jefferson	52,519,869	114,309,623	228,937,793	202,832,459	598,599,744
Lamar	787,159	1,841,145	1,227,350	278,929	4,134,584
Lauderdale	4,096,545	7,047,995	13,023,350	4,799,134	28,967,025
Lawrence	1,554,489	3,134,912	2,692,039	416,031	7,797,471
Lee	8,799,041	19,774,099	18,316,609	24,940,687	71,830,435
Limestone	3,915,788	8,312,657	6,535,826	4,127,382	22,891,653
Lowndes	670,385	2,507,255	1,673,283	281,129	5,132,052
Macon	753,048	1,534,463	4,250,305	499,984	7,037,800
Madison	20,703,467	37,046,263	89,499,159	37,125,254	184,374,142
Marengo	1,465,193	3,122,555	2,237,939	2,385,110	9,210,797
Marion	1,372,571	1,654,449	2,131,748	1,055,239	6,214,007
Marshall	4,531,110	10,130,927	10,538,950	5,629,605	30,830,592
Mobile	25,247,197	82,646,127	106,839,748	15,832,489	230,565,560
Monroe	1,318,577	2,243,324	2,256,221	723,937	6,542,059
Montgomery	16,197,431	22,082,887	19,082,520	27,227,958	84,590,795
Morgan	7,989,064	14,384,311	19,927,479	12,387,768	54,688,623

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Perry	\$ 504,101	\$ 1,740,848	\$ 1,012,314	\$ 161,476	\$ 3,418,738
Pickens	858,613	2,179,680	1,651,687	903,423	5,593,403
Pike	1,776,833	3,466,762	3,146,337	1,266,340	9,656,272
Randolph	1,788,335	3,575,034	3,523,848	624,439	9,511,656
Russell	2,416,221	4,648,633	9,600,206	2,619,139	19,284,199
St. Clair	4,017,148	6,828,055	8,684,538	2,349,584	21,879,325
Shelby	17,708,156	21,374,391	84,715,784	31,324,365	155,122,697
Sumter	774,219	2,008,882	1,764,760	511,457	5,059,318
Talladega	5,587,855	7,482,958	15,474,878	5,443,526	33,989,217
Tallapoosa	3,561,442	4,851,574	8,476,707	1,397,408	18,287,131
Tuscaloosa	12,195,851	31,577,246	20,984,653	14,339,571	79,097,320
Walker	3,886,304	5,619,762	6,050,954	3,565,116	19,122,137
Washington	1,962,091	2,719,432	3,979,076	79,706	8,740,305
Wilcox	835,465	2,152,039	1,586,334	126,925	4,700,762
Winston	1,825,281	2,538,062	3,292,850	611,290	8,267,482
TOTAL*	\$318,329,476	\$628,375,754	\$918,209,501	\$487,635,291	\$2,352,550,023

*Details may not add up to totals due to rounding.

Industrial Exemption Assessed Value

Oct. 1, 2006 lien date

County	State	County	School	Municipal	County	State	County	School	Municipal
Autauga	\$ 907,640	\$ 907,640	\$ 907,640	\$ 907,640	Etowah	\$ 0	\$ 0	\$ 0	\$ 0
Baldwin	21,059,000	42,090,920	0	18,556,600	Fayette	0	0	0	0
Barbour	480,220	480,220	960,440	480,220	Franklin	0	0	0	0
Bibb	664,700	664,700	0	664,700	Geneva	0	0	0	0
Blount	0	0	0	0	Greene	0	0	0	0
Bullock	0	0	0	0	Hale	0	0	0	0
Butler	0	0	0	0	Henry	0	0	0	0
Calhoun	7,770,280	7,770,280	15,540,560	7,236,020	Houston	0	0	0	0
Chambers	4,842,600	4,842,600	7,885,200	1,828,660	Jackson	0	0	0	0
Cherokee	0	0	0	0	Jefferson	0	0	0	0
Chilton	0	0	0	0	Lamar	0	0	0	0
Choctaw	0	0	0	0	Lauderdale	0	0	0	0
Clarke	0	0	0	0	Lawrence	0	0	0	0
Clay	0	0	0	0	Lee	1,938,000	1,938,000	1,938,000	1,938,000
Cleburne	0	0	0	0	Limestone	0	0	0	0
Coffee	0	0	0	0	Lowndes	0	0	0	0
Colbert	0	0	0	0	Macon	0	0	0	0
Conecuh	0	0	0	0	Madison	0	72,880	72,880	40,180
Coosa	0	0	0	0	Marengo	724,800	724,800	0	446,026
Covington	0	0	0	0	Marion	0	0	0	0
Crenshaw	0	0	0	0	Marshall	0	0	0	0
Cullman	0	0	0	0	Mobile	0	0	0	0
Dale	0	0	0	0	Monroe	0	0	0	0
Dallas	0	0	0	0	Montgomery	24,791,080	24,791,080	24,791,080	18,568,520
DeKalb	0	0	0	0	Morgan	0	0	0	0
Elmore	0	0	0	0	Perry	0	0	0	0
Escambia	2,524,640	0	0	0	Pickens	0	0	0	0

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 4,456,200	\$ 4,456,200	\$ 4,456,200	\$ 3,836,260
Randolph	0	0	0	0
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
Total	\$70,159,160	\$88,739,320	\$56,552,000	\$54,502,826

Abatements Assessed Value (Ad Valorem)

Oct. 1, 2006 lien date

County	State	County	School	Municipal	County	State	County	School	Municipal
Autauga	\$ 8,518,180	\$ 8,518,180	\$ 0	\$ 5,347,100	Etowah	\$ 23,159,300	\$ 23,159,300	\$ 0	\$ 19,798,880
Baldwin	482,280	482,280	0	19,280	Fayette	1,295,860	1,295,860	0	1,295,860
Barbour	6,129,740	6,129,740	0	1,119,180	Franklin	3,149,883	3,149,883	0	2,081,923
Bibb	0	0	0	0	Geneva	6,263,940	6,263,940	0	5,859,920
Blount	737,220	737,220	0	51,280	Greene	1,986,880	1,986,880	0	1,986,880
Bullock	0	0	0	0	Hale	8,643,020	8,643,020	0	0
Butler	14,760,800	14,760,800	0	14,760,800	Henry	998,360	998,360	0	0
Calhoun	16,046,120	16,046,120	0	15,782,940	Houston	21,815,140	21,815,140	0	17,568,980
Chambers	29,852,080	29,852,080	0	2,268,640	Jackson	30,507,160	30,507,160	0	19,888,520
Cherokee	18,691,540	18,691,540	0	18,691,540	Jefferson	183,109,250	183,109,250	0	112,221,963
Chilton	23,670,180	23,670,180	0	23,670,180	Lamar	2,165,647	2,165,647	0	2,165,647
Choctaw	18,648,780	18,648,780	0	0	Lauderdale	10,770,040	10,770,040	0	10,516,880
Clarke	48,811,900	48,811,900	0	40,790,280	Lawrence	14,507,480	14,507,480	0	0
Clay	784,640	784,640	0	784,640	Lee	79,982,380	79,982,380	648,100	80,117,520
Cleburne	0	0	0	0	Limestone	31,079,040	31,079,040	0	27,829,000
Coffee	10,131,360	10,131,360	0	6,919,720	Lowndes	2,970,980	2,338,880	0	33,280
Colbert	68,177,780	68,177,780	786,060	2,145,820	Macon	3,990,920	3,990,920	0	3,990,920
Conecuh	13,845,800	13,845,800	0	2,513,680	Madison	230,428,180	230,428,180	0	229,677,020
Coosa	868,680	868,680	0	0	Marengo	0	0	0	0
Covington	10,531,030	10,531,030	0	10,354,130	Marion	8,887,620	8,887,620	1,996,000	6,088,180
Crenshaw	31,508,820	31,508,820	0	28,422,820	Marshall	23,564,900	23,564,900	383,640	24,804,800
Cullman	40,571,260	40,571,260	0	22,580,160	Mobile	170,699,180	170,699,180	0	25,769,320
Dale	8,036,149	8,036,149	0	7,992,429	Monroe	10,420,540	10,420,540	0	3,165,640
Dallas	14,555,780	14,555,780	0	0	Montgomery	277,732,220	277,732,220	0	236,028,780
DeKalb	19,590,660	19,590,660	0	19,487,740	Morgan	313,116,140	313,116,140	0	123,296,440
Elmore	11,484,160	11,484,160	0	6,398,040	Perry	874,780	874,780	0	0
Escambia	22,814,100	22,814,100	0	9,205,520	Pickens	2,493,820	2,493,820	0	2,432,500

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 23,116,760	\$ 23,116,760	\$ 0	\$ 19,897,220
Randolph	2,384,660	2,384,660	0	1,938,390
Russell	15,200,120	15,200,120	0	15,551,340
St. Clair	24,028,620	24,028,620	0	15,956,620
Shelby	66,083,920	66,083,920	0	37,038,980
Sumter	4,216,700	4,216,700	0	0
Talladega	270,888,620	270,888,620	0	12,548,880
Tallapoosa	11,595,020	11,595,020	0	9,939,800
Tuscaloosa	0	0	0	0
Walker	5,997,000	5,997,000	0	2,964,100
Washington	40,962,300	40,962,300	0	0
Wilcox	6,226,640	6,226,640	6,226,640	0
Winston	4,719,980	4,719,980	0	2,882,500
Total	\$2,379,282,039	\$2,378,649,939	\$10,040,440	\$1,314,642,602

Office of the Ex-Officio Land Commissioner

Land Sales

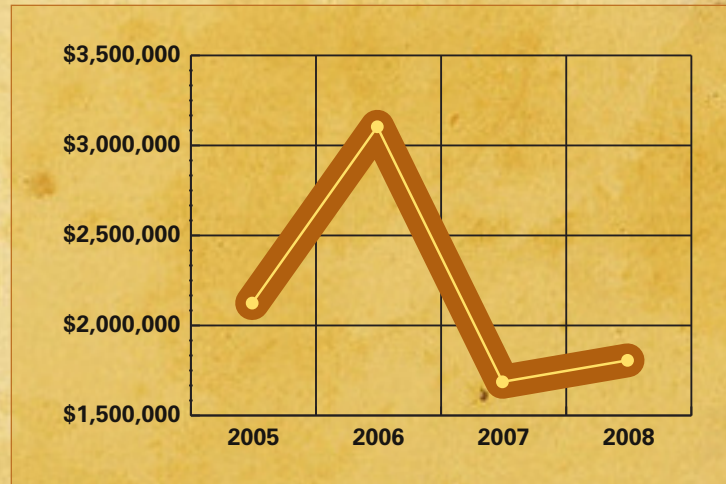
Fiscal Year	No. of Sales	Assessed Valuation	No of Redemptions	Total Redemptions	No. of Deeds ¹	Proceeds	No. of Assignments ²	Proceeds
2005	3,768	\$ 16,510,737	3,906	\$ 5,787,216.10	546	\$1,151,363.80	717	\$ 972,983.59
2006	3,911	\$ 19,816,061	3,153	\$ 5,197,011.66	584	\$2,621,048.37	484	\$ 482,705.28
2007	4,683	\$ 24,614,296	2,545	\$ 4,895,446.93	784	\$1,386,305.59	430	\$ 300,674.22
2008	8,635	\$ 75,024,681	3,384	\$ 5,938,912.87	743	\$1,150,655.55	668	\$ 655,554.23
TOTAL	20,997	\$135,965,775	12,988	\$21,818,587.56	2,657	\$6,309,373.31	2,299	\$2,411,917.32

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

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

Land Sales Total Proceeds

2005	\$2,124,347.39
2006	\$3,103,753.65
2007	\$1,686,979.81
2008	\$1,806,209.78



Income Tax Collections and Refunds

Income Tax Collections

	2004-05	2005-06	2006-07	2007-08
Individual Paid on Estimates	\$ 255,944,815.32	\$ 287,077,411.09	\$ 356,330,160.97	\$ 336,638,918.91
Withholding	\$2,338,653,401.69	\$2,517,901,605.63	\$2,649,881,853.04	\$2,724,207,425.84
S-Corp Shareholder Total	\$ 18,513,751.59	\$ 24,752,700.98	\$ 26,487,658.11	\$ 30,538,857.55
Collected as Additional Tax Due	\$ 341,406,406.12	\$ 389,816,885.77	\$ 479,059,758.96	\$ 517,077,342.63
Total Individual Gross	\$2,954,518,374.72	\$3,219,548,603.47	\$3,511,759,431.08	\$3,608,462,544.93
Total Corporate Gross	\$ 427,935,249.04	\$ 528,408,663.11	\$ 509,862,079.64	\$ 554,498,321.66
Total Income Tax Collections	\$3,382,453,623.76	\$3,747,957,266.58	\$4,021,621,510.72	\$4,162,960,866.59



Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
2004-05	1,176,987	\$417,996,904	\$59,647,139	\$477,644,043
2005-06	1,190,845	\$452,793,412	\$44,158,377	\$496,951,789
2006-07	1,211,899	\$489,093,769	\$56,672,407	\$545,766,176
2007-08	1,243,929	\$517,973,346	\$52,844,654	\$570,818,000

*FY 05, FY 06, FY 07, and FY 08 refund totals are detailed as follows:

	FY 2005	FY 2006	FY 2007	FY 2008
Individual Refunds	1,173,982	1,188,425	1,209,389	1,240,832
Corporate Refunds	3,005	2,420	2,510	3,097



Alabama Individual Income Tax Facts

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.)

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

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

University of South Alabama Mitchell Cancer Institute Fund provides assistance for cancer prevention, diagnosis, treatment, research, discovery and development programs. (Available tax year 2006.)

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

Contributions

FY 2008

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund (1984)	1,434	\$ 15,724.00
Alabama Arts Development (1982)	1,204	\$ 12,207.00
Alabama Nongame Wildlife Fund (1982)	1,471	\$ 16,959.00
Child Abuse Trust Fund (1983)	3,130	\$ 52,726.00
Alabama Veterans' Program (1989)	2,006	\$ 34,321.00
Alabama Indian Children's Scholarship Fund (1990)	984	\$ 10,599.00
Penny Trust Fund (1990)	720	\$ 6,485.00
Foster Care Trust Fund (1992)	1,384	\$ 16,353.00
Mental Health Fund* (1997)	1,248	\$ 15,230.00
Neighbors Helping Neighbors Fund (1997)	913	\$ 10,619.00
Breast and Cervical Cancer Fund (2001)	2,311	\$ 35,609.00
4H Clubs (2003)	637	\$ 5,956.00
Organ Center Donor Awareness Fund (2006)	645	\$ 7,288.00
National Guard Foundation, Inc. (2006)	687	\$ 7,471.00
USA Mitchell Cancer Research Institute (2006)	1,612	\$ 19,975.00
Alternative Fuel Research Fund (2007)	36	\$ 1,462.00
TOTAL	20,422	\$268,984.00

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

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

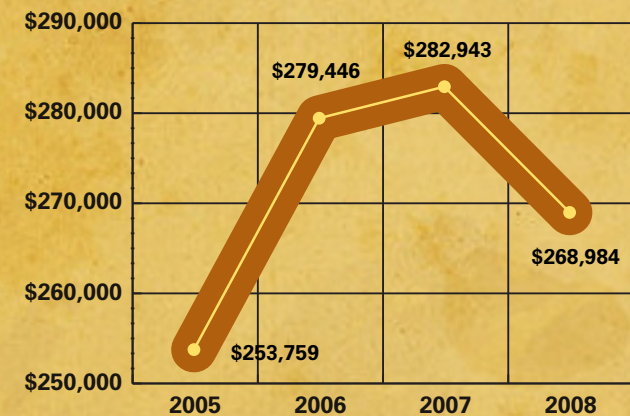
Political Contribution Report*

FY 2008

Political Party	Contributions	Amount
Democratic	6,247	\$ 8,250
Republican	5,741	\$ 8,681
TOTALS	11,988	\$16,931

*Taxpayers filing Alabama individual income tax returns during fiscal year 2008 designated the amounts shown as contributions to Alabama political parties. Reference §17-16-2, *Code of Alabama 1975*, for the definition of political parties.

Total Refund Checkoff Donations and Voluntary Contributions for FY 2005-FY 2008

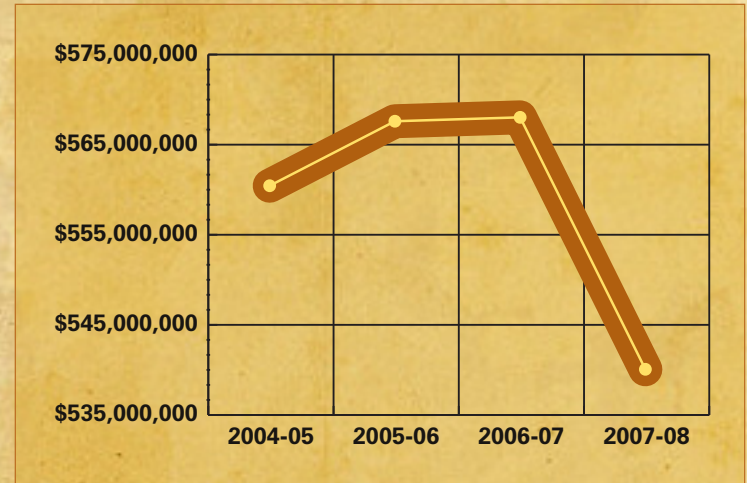


Estimated Fuel Tax by County

County	2004-05	2005-06	2006-07	2007-08	County	2004-05	2005-06	2006-07	2007-08
Autauga	\$ 5,393,120.27	\$ 5,462,004.39	\$ 5,466,161.41	\$ 5,197,057.11	Etowah	\$13,880,993.75	\$14,058,290.00	\$14,068,989.47	\$13,376,359.82
Baldwin	16,790,241.11	17,004,695.99	17,017,637.90	16,179,843.50	Fayette	2,653,686.43	2,687,580.88	2,689,626.34	2,557,213.49
Barbour	2,728,225.03	2,763,071.53	2,765,174.45	2,629,042.30	Franklin	4,150,623.37	4,203,637.59	4,206,836.89	3,999,730.33
Bibb	2,797,159.23	2,832,886.20	2,835,042.25	2,695,470.44	Geneva	3,620,446.53	3,666,689.01	3,669,479.65	3,488,827.70
Blount	6,326,814.38	6,407,624.19	6,412,500.89	6,096,807.41	Greene	1,138,254.94	1,152,793.40	1,153,670.77	1,096,874.47
Bullock	1,022,804.17	1,035,868.03	1,036,656.40	985,620.83	Hale	1,811,344.15	1,834,479.70	1,835,875.89	1,745,493.98
Butler	2,775,302.05	2,810,749.84	2,812,889.05	2,674,407.86	Henry	2,312,378.08	2,341,913.14	2,343,695.52	2,228,313.17
Calhoun	16,292,569.82	16,500,668.15	16,513,226.46	15,700,264.71	Houston	11,728,901.70	11,878,710.16	11,887,750.79	11,302,505.58
Chambers	4,847,811.53	4,909,730.64	4,913,467.33	4,671,572.69	Jackson	7,363,629.56	7,457,682.18	7,463,358.07	7,095,929.90
Cherokee	3,002,840.95	3,041,195.00	3,043,509.59	2,893,674.74	Jefferson	84,291,953.47	85,368,580.07	85,433,552.31	81,227,577.75
Chilton	5,017,064.60	5,081,145.51	5,085,012.67	4,834,672.69	Lamar	2,284,356.05	2,313,533.19	2,315,293.97	2,201,309.86
Choctaw	2,203,652.59	2,231,798.95	2,233,497.52	2,123,540.33	Lauderdale	11,913,286.67	12,065,450.20	12,074,632.96	11,480,187.36
Clarke	3,545,347.48	3,590,630.76	3,593,363.51	3,416,458.83	Lawrence	4,573,756.06	4,632,174.77	4,635,700.22	4,407,480.32
Clay	2,099,971.08	2,126,793.15	2,128,411.80	2,023,628.08	Lee	12,012,484.66	12,165,915.21	12,175,174.43	11,575,779.08
Cleburne	2,114,542.53	2,141,550.72	2,143,180.61	2,037,669.80	Limestone	8,367,378.74	8,474,251.85	8,480,701.42	8,063,188.47
Coffee	5,936,187.25	6,012,007.74	6,016,583.35	5,720,381.27	Lowndes	1,508,706.20	1,527,976.29	1,529,139.20	1,453,858.23
Colbert	7,797,410.61	7,897,003.75	7,903,013.99	7,513,941.14	Macon	2,562,334.60	2,595,062.25	2,597,037.30	2,469,182.70
Conecuh	1,748,014.35	1,770,341.03	1,771,688.39	1,684,466.50	Madison	35,797,585.39	36,254,813.29	36,282,406.07	34,496,188.91
Coosa	1,584,926.13	1,605,169.74	1,606,391.40	1,527,307.23	Marengo	2,877,302.24	2,914,052.85	2,916,270.67	2,772,699.91
Covington	5,309,614.62	5,377,432.15	5,381,524.80	5,116,587.25	Marion	4,220,678.45	4,274,587.45	4,277,840.75	4,067,238.61
Crenshaw	1,631,442.70	1,652,280.45	1,653,537.97	1,572,132.73	Marshall	11,426,824.19	11,572,774.34	11,581,582.14	11,011,409.90
Cullman	10,616,987.47	10,752,593.90	10,760,777.48	10,231,014.23	Mobile	46,390,473.92	46,983,000.44	47,018,758.22	44,703,980.30
Dale	6,497,188.33	6,580,174.26	6,585,182.29	6,260,987.54	Monroe	3,174,335.78	3,214,880.27	3,217,327.05	3,058,935.00
Dallas	5,564,615.11	5,635,689.66	5,639,978.86	5,362,317.37	Montgomery	27,140,458.84	27,487,112.80	27,508,032.67	26,153,786.21
DeKalb	7,917,344.91	8,018,469.92	8,024,572.61	7,629,515.31	Morgan	15,203,073.22	15,397,255.85	15,408,974.38	14,650,376.00
Elmore	7,285,167.87	7,378,218.34	7,383,833.74	7,020,320.63	Perry	1,245,859.54	1,261,772.39	1,262,732.70	1,200,567.18
Escambia	4,936,361.15	4,999,411.27	5,003,216.22	4,756,903.15	Pickens	2,623,422.63	2,656,930.54	2,658,952.67	2,528,049.92

ALABAMA DEPARTMENT OF REVENUE

County	2004-05	2005-06	2006-07	2007-08
Pike	\$ 3,646,226.80	\$ 3,692,798.56	\$ 3,695,609.07	\$ 3,513,670.74
Randolph	2,995,555.22	3,033,816.22	3,036,125.19	2,886,653.88
Russell	6,224,253.74	6,303,753.58	6,308,551.24	5,997,975.30
St. Clair	8,245,763.13	8,351,082.88	8,357,438.72	7,945,994.11
Shelby	16,358,701.82	16,567,644.82	16,580,254.11	15,763,992.52
Sumter	1,646,574.60	1,667,605.62	1,668,874.80	1,586,714.52
Talladega	9,713,557.16	9,837,624.45	9,845,111.66	9,360,427.50
Tallapoosa	5,234,515.57	5,301,373.89	5,305,408.66	5,044,218.37
Tuscaloosa	18,710,310.74	18,949,289.88	18,963,711.79	18,030,110.33
Walker	10,064,953.44	10,193,508.97	10,201,267.04	9,699,049.01
Washington	2,672,741.41	2,706,879.24	2,708,939.39	2,575,575.74
Wilcox	1,457,706.10	1,476,324.79	1,477,448.39	1,404,712.20
Winston	3,412,523.05	3,456,109.81	3,458,740.18	3,288,463.14
TOTAL*	\$560,440,639.28	\$567,598,918.06	\$568,030,905.72	\$540,066,207.13



*Details do not necessarily add up due to rounding.

Estimated Fuel Gallonage Sold by County

County	Gasoline 2006-07	Gasoline 2007-08	Motor Fuels 2006-07	Motor Fuels 2007-08	County	Gasoline 2006-07	Gasoline 2007-08	Motor Fuels 2006-07	Motor Fuels 2007-08
Autauga	24,809,849	24,313,965	7,876,766	6,878,015	Escambia	22,708,630	22,254,744	7,209,660	6,295,495
Baldwin	77,239,766	75,695,944	24,522,502	21,413,118	Etowah	63,856,421	62,580,097	20,273,484	17,702,864
Barbour	12,550,592	12,299,738	3,984,630	3,479,391	Fayette	12,207,694	11,963,694	3,875,765	3,384,329
Bibb	12,867,708	12,610,516	4,085,310	3,567,304	Franklin	19,094,019	18,712,379	6,062,073	5,293,419
Blount	29,105,101	28,523,366	9,240,446	8,068,784	Geneva	16,655,058	16,322,167	5,287,739	4,617,268
Bullock	4,705,183	4,611,138	1,493,827	1,304,414	Greene	5,236,288	5,131,629	1,662,445	1,451,652
Butler	12,767,159	12,511,977	4,053,387	3,539,429	Hale	8,332,685	8,166,137	2,645,506	2,310,064
Calhoun	74,950,340	73,452,278	23,795,642	20,778,423	Henry	10,637,581	10,424,963	3,377,277	2,949,048
Chambers	22,301,278	21,855,533	7,080,331	6,182,565	Houston	53,956,201	52,877,757	17,130,309	14,958,234
Cherokee	13,813,901	13,537,797	4,385,713	3,829,617	Jackson	33,874,738	33,197,670	10,754,736	9,391,067
Chilton	23,079,889	22,618,582	7,327,529	6,398,419	Jefferson	387,766,366	380,015,923	123,110,178	107,500,158
Choctaw	10,137,413	9,934,793	3,218,481	2,810,387	Lamar	10,508,671	10,298,630	3,336,350	2,913,311
Clarke	16,309,582	15,983,596	5,178,055	4,521,492	Lauderdale	54,804,423	53,709,025	17,399,607	15,193,386
Clay	9,660,449	9,467,362	3,067,052	2,678,159	Lawrence	21,040,546	20,620,001	6,680,067	5,833,054
Cleburne	9,727,482	9,533,055	3,088,334	2,696,742	Lee	55,260,761	54,156,242	17,544,487	15,319,897
Coffee	27,308,108	26,762,290	8,669,927	7,570,605	Limestone	38,492,263	37,722,903	12,220,733	10,671,179
Colbert	35,870,252	35,153,298	11,388,283	9,944,281	Lowndes	6,940,467	6,801,745	2,203,497	1,924,100
Conecuh	8,041,351	7,880,625	2,553,012	2,229,297	Macon	11,787,450	11,551,849	3,742,344	3,267,825
Coosa	7,291,100	7,145,370	2,314,818	2,021,306	Madison	164,678,822	161,387,320	52,283,129	45,653,778
Covington	24,425,700	23,937,494	7,754,804	6,771,517	Marengo	13,236,388	12,971,827	4,202,361	3,669,513
Crenshaw	7,505,089	7,355,082	2,382,757	2,080,630	Marion	19,416,292	19,028,210	6,164,390	5,382,763
Cullman	48,841,087	47,864,881	15,506,334	13,540,175	Marshall	52,566,561	51,515,892	16,689,118	14,572,985
Dale	29,888,868	29,291,468	9,489,281	8,286,067	Mobile	213,409,047	209,143,554	67,754,267	59,163,219
Dallas	25,598,773	25,087,120	8,127,238	7,096,727	Monroe	14,602,825	14,310,952	4,636,184	4,048,329
DeKalb	36,421,983	35,694,002	11,563,449	10,097,237	Montgomery	124,853,639	122,358,138	39,639,213	34,613,074
Elmore	33,513,793	32,843,939	10,640,141	9,291,002	Morgan	69,938,354	68,540,468	22,204,409	19,388,954

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2006-07	Gasoline 2007-08	Motor Fuels 2006-07	Motor Fuels 2007-08
Perry	5,731,299	5,616,746	1,819,604	1,588,884
Pickens	12,068,472	11,827,254	3,831,564	3,345,733
Pike	16,773,655	16,438,393	5,325,391	4,650,147
Randolph	13,780,385	13,504,951	4,375,072	3,820,325
Russell	28,633,294	28,060,988	9,090,654	7,937,985
St. Clair	37,932,797	37,174,619	12,043,111	10,516,079
Shelby	75,254,566	73,750,422	23,892,229	20,862,763
Sumter	7,574,700	7,423,301	2,404,857	2,099,928
Talladega	44,685,057	43,791,919	14,186,855	12,388,003
Tallapoosa	24,080,224	23,598,922	7,645,121	6,675,741
Tuscaloosa	86,072,619	84,352,251	27,326,804	23,861,843
Walker	46,301,578	45,376,129	14,700,077	12,836,149
Washington	12,295,352	12,049,600	3,903,595	3,408,631
Wilcox	6,705,852	6,571,820	2,129,011	1,859,058
Winston	15,698,553	15,384,779	4,984,062	4,352,097
*TOTAL	2,578,182,389	2,526,651,216	818,535,384	714,747,434

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

Motor Vehicle Fees

	2004-05	2005-06	2006-07	2007-08
IRP Fees ¹	\$ 43,398,387	\$ 31,345,481	\$ 35,184,655	\$ 31,578,617
Motor Vehicle Title Fees	\$ 23,157,143	\$ 23,127,702	\$ 22,773,753	\$ 22,197,458
Salvage (Rebuilt) Vehicle Inspection Fees ²	\$ 1,205,795	\$ 1,172,680	\$ 1,041,120	\$ 946,628
Registration Section				
Reinstatement Fee ³	\$ 770,200	\$ 639,100	\$ 1,137,700	\$ 1,261,951
Miscellaneous Tags ⁴	\$ 189,191	\$ 197,869	\$ 218,907	\$ 237,899
Subtotal	\$ 68,720,716	\$ 56,482,832	\$ 60,356,135	\$ 56,222,553
Registration Fees Collected through County Agents ⁵	\$148,939,559	\$140,022,708	\$176,928,514	\$191,626,342
International Fuel Tax Agreement Collections	\$ 27,540,604	\$ 17,720,731	\$ 15,815,307	\$ 16,975,141
International Fuel Tax Agreement Decal Fees ⁶	\$ 953,320	\$ 957,211	\$ 610,215	\$ 741,262
TOTAL	\$246,154,199	\$215,183,482	\$253,710,171	\$265,565,298

¹ FY 05 is gross collections; net collections reported in subsequent years.

² 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.

³ Reinstatement fees resulting from registration suspensions

⁴ Record search fees are included in the Miscellaneous Tags Revenue

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

⁶ Includes IFTA decal refunds



Tobacco Products and Utility Gross Receipts Tax

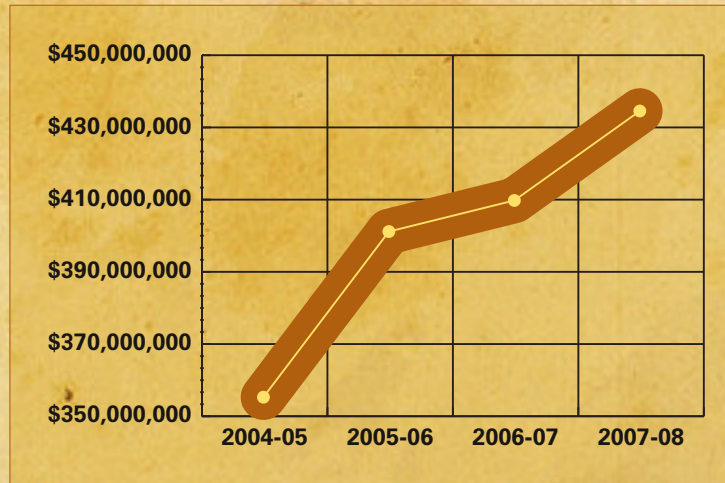
Tobacco Products

2004-05	\$153,024,113.56
2005-06	\$154,656,247.16
2006-07	\$150,963,388.57
2007-08	\$145,498,353.32



Utility Gross Receipts

2004-05	\$355,281,502.78
2005-06	\$401,161,833.67
2006-07	\$409,774,591.75
2007-08	\$434,549,560.72

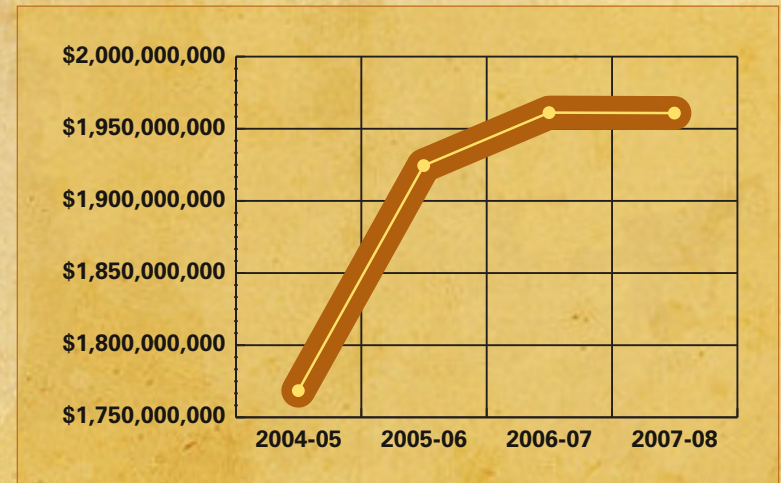


State Sales Tax Collections

County	2004-05	2005-06	2006-07	2007-08	County	2004-05	2005-06	2006-07	2007-08
Autauga	\$ 4,944,751.62	\$ 5,321,756.15	\$ 5,502,212.11	\$ 5,379,704.08	Etowah	\$ 18,368,321.22	\$ 19,600,838.80	\$ 18,094,939.52	\$ 17,486,068.22
Baldwin	37,845,940.04	46,458,580.69	47,281,263.04	46,735,097.05	Fayette	2,095,740.23	2,080,776.66	2,106,634.08	2,112,213.39
Barbour	2,226,748.45	2,246,884.51	2,254,582.16	2,415,226.48	Franklin	3,248,502.23	3,370,027.07	3,172,124.06	3,095,137.67
Bibb	1,597,429.28	1,869,046.88	1,920,422.77	1,747,899.25	Geneva	2,599,841.99	3,588,964.84	5,647,269.28	6,265,101.72
Blount	6,878,845.47	8,765,781.53	10,949,117.55	11,772,027.89	Greene	617,479.87	573,094.34	597,454.39	590,036.42
Bullock	1,033,022.08	1,115,180.50	1,073,171.65	1,087,094.89	Hale	1,241,342.84	1,422,551.23	1,445,114.40	1,346,043.73
Butler	2,512,027.94	2,409,841.59	2,317,026.73	2,369,609.30	Henry	3,435,585.20	3,761,308.87	4,102,909.59	4,256,297.81
Calhoun	20,001,253.81	21,504,249.31	24,126,709.42	23,765,351.19	Houston	32,241,458.41	35,438,513.91	35,421,622.75	34,222,984.79
Chambers	3,237,047.35	4,046,259.97	4,971,552.44	4,811,944.12	Jackson	6,788,872.24	7,267,637.41	7,015,230.89	7,240,647.55
Cherokee	2,749,279.07	2,749,289.19	3,171,649.90	2,865,884.29	Jefferson	256,432,465.37	261,592,139.23	294,936,131.62	303,718,948.89
Chilton	4,923,198.47	5,626,964.67	6,358,394.78	6,572,547.01	Lamar	1,972,363.55	2,150,490.37	2,627,696.76	2,534,762.68
Choctaw	1,364,364.13	1,466,306.65	1,896,508.94	1,815,884.78	Lauderdale	12,959,102.86	14,296,107.18	17,732,752.37	19,461,450.36
Clarke	3,788,002.80	4,303,577.57	5,297,334.62	5,724,434.39	Lawrence	2,269,735.03	2,387,782.88	2,233,837.36	2,185,677.14
Clay	1,582,177.43	1,730,561.70	1,904,056.85	1,562,919.17	Lee	18,782,678.31	21,205,214.18	25,156,386.80	25,580,230.87
Cleburne	2,889,156.71	3,552,821.39	3,528,926.04	3,386,706.82	Limestone	9,279,192.94	10,803,606.77	14,668,615.18	14,550,158.74
Coffee	8,296,915.63	9,055,032.82	9,037,946.59	8,413,774.56	Lowndes	846,111.67	902,149.95	861,183.64	815,754.39
Colbert	13,066,618.76	14,232,998.21	14,913,223.67	15,473,530.92	Macon	2,394,773.23	2,238,622.64	1,568,646.36	1,435,581.62
Conecuh	1,331,586.98	1,332,244.51	1,265,546.24	1,502,212.58	Madison	55,777,692.55	71,166,512.56	95,094,405.94	100,339,566.09
Coosa	670,057.82	711,052.14	746,056.34	646,304.84	Marengo	2,730,621.85	2,684,069.54	2,430,722.75	2,196,872.69
Covington	6,181,962.33	6,908,153.54	7,762,296.27	7,866,439.42	Marion	3,814,930.16	4,346,300.96	4,454,410.85	4,376,148.44
Crenshaw	1,612,978.57	2,050,167.09	2,137,586.29	2,282,010.85	Marshall	18,081,776.17	19,960,001.58	21,888,117.45	21,937,849.85
Cullman	12,030,781.41	13,826,809.72	16,715,881.99	15,657,950.18	Mobile	75,661,277.77	99,015,277.46	132,904,026.81	137,846,562.45
Dale	5,074,239.92	5,852,504.74	5,894,467.17	5,902,104.71	Monroe	3,163,040.98	3,171,937.09	4,450,420.44	4,592,528.89
Dallas	5,281,446.51	5,672,027.14	5,231,372.10	4,988,421.26	Montgomery	62,217,906.94	67,502,943.65	77,609,718.36	72,830,272.44
DeKalb	11,774,705.35	11,986,794.82	9,823,763.38	10,001,070.93	Morgan	19,723,931.74	22,130,497.96	27,333,889.56	27,439,944.57
Elmore	7,269,922.97	7,722,484.35	8,028,473.14	8,809,576.47	Perry	900,610.55	917,194.72	821,391.85	867,296.14
Escambia	7,060,726.28	7,653,137.92	9,588,935.08	8,474,745.61	Pickens	1,507,839.19	1,732,933.50	1,695,688.67	1,630,870.03

ALABAMA DEPARTMENT OF REVENUE

County	2004-05	2005-06	2006-07	2007-08
Pike	\$ 6,763,388.10	\$ 8,506,897.09	\$ 10,554,029.42	\$ 9,586,921.64
Randolph	2,825,417.68	2,958,576.70	3,013,736.54	2,989,668.56
Russell	5,228,484.39	6,368,910.98	7,648,232.59	7,801,221.19
St. Clair	5,913,360.76	6,893,417.48	7,286,455.77	7,141,669.13
Shelby	33,669,952.07	40,100,481.79	53,910,232.47	51,691,442.92
Sumter	1,063,169.70	1,328,355.67	1,237,725.36	1,197,729.92
Talladega	9,972,996.65	10,405,850.33	13,733,780.66	15,632,888.44
Tallapoosa	6,814,297.32	7,623,492.11	7,739,307.59	7,315,713.32
Tuscaloosa	34,390,726.85	39,077,912.13	47,323,037.60	48,238,364.42
Walker	13,849,833.07	15,773,491.23	17,608,932.24	19,037,253.88
Washington	887,623.58	1,005,541.40	1,352,361.82	1,593,785.60
Wilcox	1,223,822.23	1,285,217.24	1,121,725.20	1,111,994.46
Winston	5,065,933.43	6,558,585.01	8,297,612.00	8,186,241.06
Out-of-State	805,912,910.64	847,296,127.80	760,584,847.46	746,354,066.02
*RA & MF				
Accounts	38,538,780.23	43,822,290.56		
TOTAL	\$1,768,499,078.97	\$1,924,483,152.17	\$1,961,181,835.71	\$1,960,864,441.18



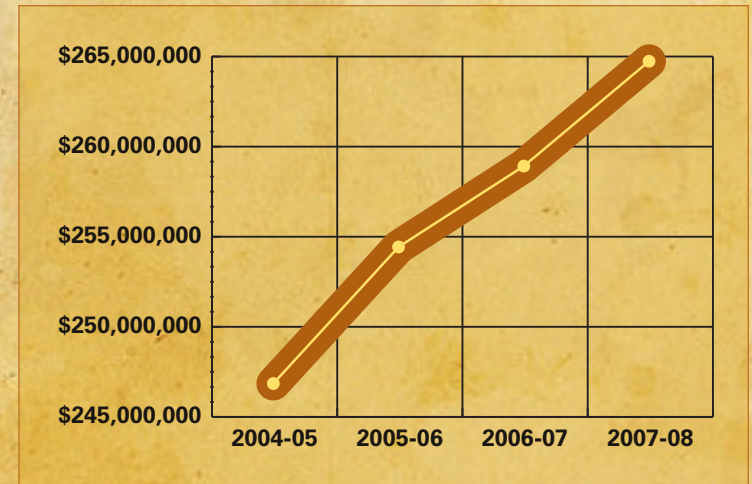
*Regulation A Direct Pay Permits and Motor Fuels Direct Pay Permit – FY 07 totals included in county totals

State Use Tax Collections

County	2004-05	2005-06	2006-07	2007-08	County	2004-05	2005-06	2006-07	2007-08
Autauga	\$ 136,976.69	\$ 225,356.17	\$ 220,222.07	\$ 191,091.06	Etowah	\$ 639,353.26	\$ 652,774.32	\$ 650,017.55	\$ 555,550.82
Baldwin	1,091,771.27	1,466,474.10	1,590,721.83	1,573,707.04	Fayette	36,762.71	30,756.43	30,164.22	35,557.37
Barbour	1,233,858.07	225,063.91	181,004.89	231,813.89	Franklin	179,578.26	190,848.57	226,912.22	219,056.62
Bibb	31,252.99	39,008.39	28,445.24	26,321.05	Geneva	58,137.00	71,240.00	64,192.00	81,346.66
Blount	103,747.27	70,699.71	97,590.84	130,899.23	Greene	38,212.26	14,539.59	5,939.46	15,359.29
Bullock	49,524.86	49,990.60	74,018.40	54,904.83	Hale	37,663.54	82,340.55	116,975.01	70,006.06
Butler	61,555.60	57,156.30	53,545.33	45,976.66	Henry	31,367.43	71,255.75	22,962.21	18,131.44
Calhoun	729,332.61	872,140.10	1,235,244.38	1,028,250.73	Houston	1,449,876.56	1,520,258.61	2,174,485.74	2,234,070.41
Chambers	495,503.58	742,654.54	739,185.68	556,689.55	Jackson	739,516.18	809,331.10	853,863.63	591,177.81
Cherokee	44,127.22	64,421.97	80,574.60	91,095.88	Jefferson	18,396,882.87	18,267,279.17	20,461,516.35	21,885,960.90
Chilton	228,958.75	324,470.19	464,612.07	385,901.69	Lamar	133,193.41	182,534.78	196,234.75	226,919.24
Choctaw	26,125.35	107,360.52	485,610.86	355,483.16	Lauderdale	326,112.73	288,919.52	416,582.93	377,045.15
Clarke	194,392.42	253,133.32	221,523.66	226,977.77	Lawrence	37,754.70	79,987.95	36,964.13	35,020.67
Clay	155,925.11	277,687.50	275,043.55	165,878.59	Lee	383,379.48	822,303.42	2,240,999.50	1,745,536.09
Cleburne	3,925.56	75,881.54	53,560.72	165,018.44	Limestone	234,927.66	191,414.42	358,655.37	508,689.21
Coffee	201,866.71	126,026.74	82,068.50	90,316.61	Lowndes	18,778.56	5,385.51	8,166.95	22,790.21
Colbert	914,218.63	667,507.28	782,499.38	869,097.00	Macon	11,100.99	20,185.82	23,842.75	68,963.71
Conecuh	27,530.26	26,315.97	19,914.86	14,932.17	Madison	4,477,428.56	4,817,359.87	6,620,396.48	7,478,882.53
Coosa	54,213.87	28,149.25	23,181.55	106,358.40	Marengo	15,414.12	51,826.63	106,738.48	54,192.67
Covington	378,067.55	463,790.58	687,451.54	492,677.57	Marion	141,180.58	160,088.89	123,000.26	131,419.14
Crenshaw	26,481.38	78,097.17	55,178.13	45,609.17	Marshall	476,084.54	583,471.97	524,203.22	358,825.82
Cullman	335,703.25	629,721.05	859,002.75	720,702.83	Mobile	3,395,213.22	4,035,916.20	6,141,344.66	6,965,178.35
Dale	488,775.65	497,690.36	372,193.49	333,511.61	Monroe	376,233.93	413,044.58	564,327.98	602,031.54
Dallas	264,772.19	196,081.38	281,360.03	268,922.89	Montgomery	2,160,129.46	3,094,006.05	5,700,374.99	4,001,363.40
DeKalb	413,688.73	374,854.55	584,928.60	499,835.10	Morgan	1,802,118.63	2,352,721.39	2,836,781.53	2,980,049.02
Elmore	650,378.76	368,194.36	354,560.58	449,021.69	Perry	42,294.11	29,470.74	40,110.15	55,726.90
Escambia	503,449.75	567,396.85	655,507.43	1,069,223.81	Pickens	68,761.16	76,291.13	99,069.23	65,075.39

ALABAMA DEPARTMENT OF REVENUE

County	2004-05	2005-06	2006-07	2007-08
Pike	\$ 186,315.41	\$ 210,819.65	\$ 288,120.35	\$ 253,915.38
Randolph	35,437.99	29,610.80	38,551.67	29,434.55
Russell	1,146,369.76	870,436.20	335,132.67	323,166.02
St. Clair	129,914.81	267,364.33	641,610.24	510,468.97
Shelby	935,372.19	1,288,026.85	1,972,667.58	1,669,077.15
Sumter	71,645.65	82,139.22	70,145.33	58,813.44
Talladega	1,752,437.60	1,365,024.91	1,258,287.85	924,290.98
Tallapoosa	644,430.28	411,374.96	167,138.18	155,246.75
Tuscaloosa	3,085,759.93	3,998,534.93	5,123,847.02	5,454,865.98
Walker	325,054.99	434,708.60	993,133.30	862,386.00
Washington	1,112,659.39	689,884.63	562,877.01	842,694.61
Wilcox	42,576.95	17,573.69	11,953.11	17,426.75
Winston	159,514.82	168,918.77	190,594.42	120,109.48
RA & MF Accts				
Out-of-State				16.70
CU*				
Out-of-State	45,501,245.06	43,570,249.63	38,384,867.49	38,979,562.60
SU**				
Out of State	147,160,208.61	153,226,540.36	147,667,785.04	152,953,094.97
TOTAL	\$246,842,523.43	\$254,422,084.89	\$258,910,283.97	\$264,728,715.17

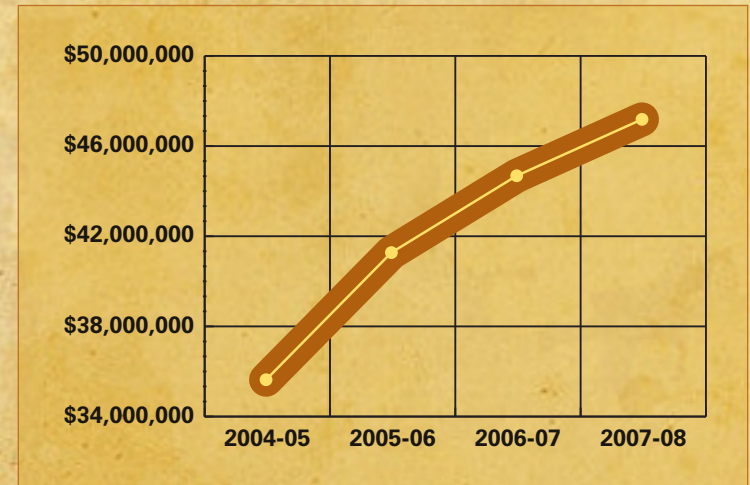


State Lodgings Tax

County	2004-05	2005-06	2006-07	2007-08	County	2004-05	2005-06	2006-07	2007-08
Autauga	\$ 154,014.66	\$ 199,964.25	\$ 174,555.21	\$ 149,903.76	Etowah*	\$ 498,591.50	\$ 558,901.47	\$ 637,761.70	\$ 647,208.00
Baldwin	7,813,114.57	9,795,065.83	11,065,226.31	11,409,491.86	Fayette	5,209.75	10,781.04	11,576.34	11,908.24
Barbour	104,028.06	125,524.52	171,129.12	168,894.77	Franklin*	60,515.76	60,710.26	63,940.28	67,301.66
Bibb	70,204.50	66,444.14	12,197.63	9,948.87	Geneva	16,207.64	18,633.19	16,601.24	13,411.24
Blount*	48,007.27	50,769.68	43,914.74	44,132.93	Greene	4,591.20	4,210.73	9,006.90	4,979.67
Bullock	9,439.53	6,297.82	6,489.85	5,118.93	Hale	4,886.64	4,973.26	3,988.73	5,305.51
Butler	173,369.39	176,206.87	184,844.37	183,526.37	Henry	16,124.33	19,548.67	15,901.71	17,632.22
Calhoun	559,022.09	728,852.23	824,256.42	853,753.36	Houston	836,740.37	929,392.78	998,854.62	1,007,195.37
Chambers	60,552.08	64,072.62	75,178.71	79,403.77	Jackson*	146,260.48	190,654.75	179,891.27	184,086.82
Cherokee*	45,516.96	70,345.01	69,846.45	71,648.10	Jefferson	5,972,674.92	7,267,869.38	7,863,186.39	8,007,819.64
Chilton	108,640.52	140,506.01	149,752.82	135,637.79	Lamar	3,266.18	3,822.15	3,795.64	4,061.37
Choctaw	15,861.38	19,397.31	16,866.87	18,650.98	Lauderdale*	373,549.81	596,239.11	598,953.12	702,537.42
Clarke	153,293.65	135,241.29	156,061.20	172,495.66	Lawrence*	69,397.92	70,178.27	80,605.57	80,586.37
Clay	2,587.80	2,086.28	2,758.75	2,127.82	Lee	882,387.89	977,338.92	1,196,366.63	1,358,920.87
Cleburne	6,027.02	18,105.55	44,718.37	46,502.30	Limestone*	278,389.77	305,658.20	385,046.02	385,168.86
Coffee	201,989.60	205,104.29	193,110.40	230,599.98	Lowndes	0.00	0.00	0.00	0.00
Colbert*	258,635.14	268,351.94	302,644.45	320,028.61	Macon	63,721.12	80,554.34	78,695.43	68,237.43
Conecuh	77,331.20	78,658.23	72,985.28	82,649.35	Madison*	3,234,337.99	3,634,916.36	4,166,861.94	4,723,067.96
Coosa	7,317.43	10,255.04	11,899.56	11,709.27	Marengo	82,023.32	112,948.08	154,178.70	207,831.84
Covington	137,823.12	121,167.10	127,388.39	124,913.25	Marion*	75,788.96	76,347.42	80,401.89	76,271.91
Crenshaw	7,060.49	7,989.05	35,083.81	20,460.94	Marshall*	446,404.56	477,704.11	483,522.55	530,534.48
Cullman*	404,432.40	439,017.35	457,827.63	476,845.89	Mobile	2,694,636.74	3,740,020.31	3,903,041.27	4,382,984.76
Dale	75,202.13	105,776.84	147,397.57	133,078.90	Monroe	127,004.08	102,843.33	108,199.74	124,631.64
Dallas	609,140.49	519,553.52	251,894.75	249,264.58	Montgomery	2,400,258.66	2,492,652.95	2,639,541.64	2,662,768.92
DeKalb*	261,516.78	287,622.62	345,303.79	334,505.28	Morgan*	728,288.52	776,422.86	855,914.13	944,432.56
Elmore	287,222.74	352,146.65	503,451.17	568,464.30	Perry	8,327.32	11,734.92	10,044.57	9,704.08
Escambia	126,455.09	124,006.62	141,131.59	186,351.78	Pickens	10,313.86	11,460.49	12,994.37	11,953.42

ALABAMA DEPARTMENT OF REVENUE

County	2004-05	2005-06	2006-07	2007-08
Pike	\$ 231,850.54	\$ 232,120.78	\$ 253,747.91	\$ 252,826.84
Randolph	34,522.49	33,231.73	33,387.88	30,440.63
Russell	203,902.31	206,063.02	207,180.88	200,248.21
St. Clair	325,500.12	328,293.34	293,286.42	330,619.90
Shelby	1,547,166.34	1,575,537.44	1,417,476.62	1,531,781.47
Sumter	73,159.29	81,794.24	64,042.57	64,514.40
Talladega	194,253.40	219,633.98	348,516.39	317,476.64
Tallapoosa	118,341.48	154,438.75	182,231.68	184,078.78
Tuscaloosa	1,535,584.21	1,457,432.00	1,446,322.04	1,577,529.40
Walker	126,759.09	172,046.57	210,296.12	268,901.49
Washington	3,199.24	4,652.91	2,358.19	4,672.47
Wilcox	34,536.00	29,041.91	35,116.91	37,865.52
Winston*	37,761.61	39,071.49	41,880.97	54,340.14
Out-of-State	349,990.92	85,779.67	1,019.83	0.00
Total	\$35,634,232.42	\$41,274,183.84	\$44,683,652.01	\$47,185,947.55



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

County Sales, Use and Lodgings Taxes Collected by the State

County	2004-05	2005-06	2006-07	2007-08	County	2004-05	2005-06	2006-07	2007-08
Autauga*	\$ 8,393,469.85	\$ 3,221,047.26	\$ 8,313.66	\$ 18,181.30	Coosa	\$ 282,965.64	\$ 338,219.42	\$ 362,656.31	\$ 326,098.16
Baldwin*	49,673.40	40,610.49	83,612.65	61,384.07	Coosa Lodgings	10,994.14	15,353.09	17,907.12	17,601.64
Baldwin Co District					Covington*	2,725.19	4,723.67	22,613.83	1,663.00
Lodgings	2,693,459.82	3,898,255.73	4,648,275.79	4,770,848.40	Crenshaw	2,078,972.08	2,881,112.87	2,092,889.91	2,061,503.14
Barbour*	4,329.82	1,614.56	3,737.27	1,395.73	Cullman*	1,735.04	8,967.17	0.00	952.65
Bibb*	1,068.65	0.00	0.00	0.00	Dale*	5,057.70	1,844.91	2,740.55	(151.20)
Blount*	0.00	39.56	2.39	0.00	Dallas*	25.73	150.74	0.00	0.00
Bullock*	17.38	0.00	0.00	1,581.63	DeKalb*	492.75	382.45	0.00	999.29
Bullock Lodgings	6,691.73	6,158.11	8,518.38	5,862.22	DeKalb Lodgings	89,546.50	94,747.87	121,429.13	116,292.38
Butler	1,784,290.48	1,860,962.75	2,022,386.73	2,735,674.02	Elmore*	757.14	6.05	0.00	0.00
Calhoun*	302.11	340.61	0.00	(0.01)	Escambia	7,153.60	0.00	0.00	0.00
Calhoun Lodgings*	867.63	0.00	0.00	0.00	Escambia ¹	598,195.89	1,775,481.54	4,010,628.17	4,347,283.54
Chambers*	2,707,625.39	1,003,295.75	907.28	554.00	Etowah*	4,614.54	707.58	318.67	3,129.09
Chambers Lodgings*	61,575.88	19,999.21	0.00	0.00	Fayette*	0.95	29.49	0.00	0.00
Cherokee	3,804,161.09	3,841,099.35	4,191,026.21	4,132,986.61	Franklin*	70.06	158.69	0.00	1,466.28
Cherokee Lodgings	44,975.73	65,459.78	69,145.12	74,351.88	Geneva	1,165,431.52	1,268,230.10	1,326,827.38	1,268,708.42
Chilton*	4,826.00	(191.02)	0.00	0.00	Greene*	0.00	2.94	0.00	0.00
Chilton Lodgings	88,148.25	131,110.90	191,181.18	170,674.16	Greene Lodgings	6,048.36	1,506.27	2,467.59	1,251.64
Choctaw *	0.00	4.94	0.00	0.00	Hale*	0.00	0.00	0.00	0.00
Clarke *	30.31	2.38	0.00	0.00	Henry *	3.06	485.03	0.00	0.00
Clay*	866.46	51.59	0.00	0.00	Houston*	504.39	1,322.88	0.00	0.01
Cleburne*	52.40	472.03	0.00	493.98	Jackson*	7,418.30	6,042.84	998.60	1,133.85
Cleburne Lodgings	55,878.10	74,825.96	62,478.36	66,892.89	Jefferson*	3,628.79	15,961.45	0.00	13,158.33
Coffee*	3,789.84	1,891.59	3,821.49	9,650.12	Jefferson Lodgings*	0.00	3.48	0.00	0.00
Colbert*	2,596.24	737.22	758.53	479.92	Lamar*	0.00	54.52	0.00	0.00
Colbert Lodgings*		50.93	0.00	0.00	Lauderdale*	2,135.09	3,567.99	292.23	61.69
Conecuh*	229.35	168.79	0.00	0.00	Lauderdale Lodgings	364,824.50	613,834.67	719,268.70	845,981.57

ALABAMA DEPARTMENT OF REVENUE

County	2004-05	2005-06	2006-07	2007-08
Lawrence*	\$ 4,098.86	\$ 4.07	\$ 0.00	\$ 166.39
Lee *	21,468.26	22,862.25	0.00	1,238.19
Lee Lodgings	507,261.04	556,454.26	616,534.67	675,186.97
Limestone	5,286.67	3,448.36	2,036,499.90	14,584,478.28
Lowndes*	1,458.94	70.04	0.00	0.00
Macon*	0.40	0.00	0.00	(1,016.35)
Macon Lodgings			50,212.18	82,893.29
Madison*	3,541.10	-1,460.07	100.59	101.26
Madison Lodgings	579,847.61	748,062.47	837,526.39	960,208.74
Marengo*	1,169.04	218.08	689.54	1,328.07
Marion*	3,862.71	8,304.99	8,852.67	29,584.40
Marshall*	461.18	2,779.29	0.00	0.00
Mobile*	952.54	1,099.91	114.25	0.12
Monroe*	2,355.66	0.00	2,342.41	0.00
Montgomery*	57,046.26	18,544.04	2,074.38	442,734.50
Morgan*	3,262.10	14.22	11.17	2.05
Perry*	1.27	0.01	0.00	0.00
Pickens*	12,775.95	775.72	1,584.27	0.00
Pickens Lodgings	25.60	260.00	270.85	614.06
Pike*	12,894.98	2,161.26	25.49	56.29
Randolph	1,518,451.64	1,676,833.19	1,628,248.04	1,539,615.22
Randolph Lodgings	30,540.51	29,482.85	29,807.59	27,000.69
Russell*	5,835.00	2,980.98	1,105.79	0.00
Russell Lodgings*	0.00	417.29	0.00	0.00
St. Clair*	73.46	18.60	115.21	0.00
Shelby*	984.62	13,076.19	0.00	(0.05)
Sumter*	490.22	75.62	0.00	0.00

County	2004-05	2005-06	2006-07	2007-08
Sumter Lodgings*	\$ 701.12	\$ 0.00	\$ 0.00	\$ 0.00
Talladega	11,016,386.26	11,458,363.83	12,058,888.53	12,478,085.62
Tallapoosa*	696.10	0.98	0.00	0.00
Tuscaloosa*	886.79	292.61	80.02	1,247.01
Walker*	1,331.25	256.45	52.60	0.00
Walker Lodgings*		26.73	0.00	0.00
Wilcox*	210.80	299.30	0.00	0.00
Winston*	2.63	2,091.15	0.00	0.00
TOTAL	\$38,136,587.44	\$35,748,720.85	\$37,250,339.77	\$51,881,669.15

*ADOR did not collect/administer local tax as of Sept. 30, 2008.

¹ADOR administers a local tax outside the city limits and police jurisdictions that levy a tax in the county; inside the police jurisdictions of Riverview; and inside the police jurisdiction of Atmore, Brewton, East Brewton, and Flomaton.



Municipal Sales and Use Taxes Collected by the State

City	2004-05	2005-06	2006-07	2007-08	City	2004-05	2005-06	2006-07	2007-08
Abbeville*	\$ 27.06	\$ 0.00	\$ 0.00	\$ 0.00	Banks*	24.78	0.00	0.00	0.00
Adamsville*	0.84	0.00	0.00	0.00	Bay Minette*	47.32	0.00	0.00	0.00
Addison*	146.59	1,131.71	0.00	0.00	Bayou La Batre	851,906.66	1,076,097.61	1,073,663.60	1,246,802.93
Akron	30,103.13	32,111.91	29,518.63	29,931.36	Bear Creek*	22,686.27	23,896.91	44,754.15	40,009.70
Alabaster*	1,279.41	80.65	0.00	0.00	Beaverton*	2,872.01	57.70	0.00	0.00
Albertville*	173.01	1,041.20	0.00	0.04	Belk*	7,138.74	6,014.95	891.71	0.00
Alexander City*	293.31	7.14	0.00	0.00	Berry*	0.00	230.40	0.00	0.00
Aliceville*	0.00	0.00	0.00	0.00	Bessemer*	13,491.80	6,449.73	28.14	0.00
Allgood	11,422.43	10,671.06	12,320.39	10,032.46	Birmingham*	1,719.92	32,353.64	50.75	7,670.57
Altoona*	18.82	23.13	4,524.72	6.63	Black	2,959.41	2,370.24	8,765.23	3,186.35
Andalusia*	875.38	0.00	0.00	0.00	Blue Springs	1,321.95	1,643.23	8,216.52	2,766.81
Anderson	39,057.08	41,615.59	42,729.12	52,300.62	Boaz*	2,824.18	16.76	0.00	0.03
Anniston*	7,265.16	192.98	0.00	0.00	Boligee*	17,745.21	20,597.18	27.84	38.98
Arab*	8,959.25	337.00	814.63	0.00	Branchville*	4,046.45	80.48	0.00	0.00
Ardmore*	3,450.83	7,476.78	0.00	0.00	Brewton*	366.79	193.79	27,553.27	(1.04)
Argo	292,933.08	334,868.40	304,020.90	265,370.23	Brighton	259,173.67	72,953.32	277,010.33	256,491.35
Ariton	58,837.39	65,388.10	64,578.09	58,884.87	Brookside	4,805.42	4,418.52	7,825.19	5,809.55
Arley*	0.00	273.57	0.00	0.00	Brundidge	191,509.51	416,058.86	435,899.66	460,387.66
Ashford*	0.00	0.60	0.00	0.00	Butler*	44.46	48.91	0.00	0.00
Ashland	615,835.21	708,701.52	824,697.91	723,501.25	Calera*	3,110.07	8.68	0.00	0.00
Ashville*	0.00	18.26	0.00	0.00	Camp Hill*	34.58	0.00	0.00	0.00
Athens*	9,889.72	245.30	0.00	0.00	Carbon Hill*	0.00	2,910.65	0.00	0.00
Atmore*	210.83	0.57	0.00	0.11	Carrollton	50,580.03	51,760.53	58,842.17	56,226.01
Attalla*	2,744.35	15.81	0.00	0.02	Castleberry*	42,458.45	48,926.21	4,211.37	344.90
Auburn*	579.87	27.21	0.00	0.06	Center Point			1,114,282.38	1,503,276.88
Autaugaville*	2.16	0.00	0.00	0.00	Centre*	717.14	0.00	0.00	0.00
Baker Hill	107,936.35	117,833.65	145,040.65	282,479.33	Centreville*	504.78	0.00	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2004-05	2005-06	2006-07	2007-08
Chatom	\$ 720,748.12	\$ 789,051.28	\$ 760,651.07	\$ 963,271.10
Cherokee*	2,427.41	79.52	0.00	0.00
Chickasaw*	135.52	0.00	0.00	6.24
Childersburg	1,354,115.33	1,460,137.22	1,511,757.98	1,538,979.55
Citronelle*	0.00	2.75	0.00	0.00
Clanton*	9,304.60	474.81	677.97	3,176.74
Clayhatchee*	5,258.73	236.60	0.00	0.00
Clayton*	149,705.78	197.67	93.27	0.00
Cleveland*	0.00	-50.00	0.00	0.00
Clio	101,191.01	102,343.56	126,924.08	113,597.12
Coffee Springs	2,911.74	2,622.74	5,659.96	6,861.49
Coker	35,764.04	32,505.22	42,191.44	51,100.13
Collinsville*	201.58	24.09	0.00	0.00
Columbia	145,004.67	192,617.32	193,066.99	214,806.08
Columbiana*	993.27	1,882.11	252.65	0.00
Cottonwood	137,152.73	149,238.26	149,146.59	158,502.96
Courtland	80,861.70	58,499.08	76,386.88	79,714.44
Creola*	292,315.55	328,265.28	263,751.93	11,516.48
Crossville*	0.00	396.05	0.00	0.00
Cullman*	915.34	1,186.58	0.00	0.00
Dadeville*	10.84	1.33	0.00	0.00
Daleville	1,182,746.05	1,957,614.31	1,281,427.00	1,320,868.27
Daphne*	2,725.76	140.58	8,247.10	43,916.12
Dauphin Island	469,007.21	556,829.47	548,179.43	376,388.38
Daviston	14,882.29	14,195.90	16,048.16	15,022.24
Deatsville	32,246.09	61,785.69	67,695.76	53,451.74
Decatur*	6,054.30	751.89	831.37	8.26

City	2004-05	2005-06	2006-07	2007-08
Demopolis*	\$ 5,531.53	\$ 1,748.27	\$ 7.56	\$ 26,572.90
Detroit*	7,405.68	7,919.09	9,835.18	2,853.39
Dora*	1.45	0.00	0.00	0.00
Dothan*	2,112.71	1,566.58	0.00	5.99
Double Springs*	1.28	0.00	0.00	0.00
Dozier	32,767.02	29,851.61	23,499.90	16,355.84
Dutton	73,938.76	83,598.23	48,601.75	58,328.87
East Brewton	63.30	196,042.05	385,186.13	516,834.65
Eclectic*	0.00	43.04	0.00	0.00
Elba	984,619.79	960,259.05	984,614.76	1,020,984.93
Elberta*	1.99	0.00	0.00	0.00
Eldridge	11,806.96	18,346.59	16,559.15	17,261.07
Elkmont	107,240.66	144,309.67	156,119.72	185,766.76
Elmore*	120.83	0.00	0.00	0.00
Emelle	10,454.66	10,405.12	12,740.25	12,564.74
Enterprise*	12,112.23	1,745.92	2,944.61	0.00
Eufaula*	12,453.38	5,920.73	12,109.29	3,475.31
Eva*	2.65	0.00	0.00	0.00
Evergreen*	0.00	0.01	0.00	0.00
Excel*	9,887.69	1.65	0.00	0.00
Fairfield	3,983,131.89	5,136,108.37	5,753,672.09	5,689,743.13
Fairhope*		6.84	0.00	0.00
Falkville	113,986.37	267,756.44	312,156.96	417,351.85
Faunsdale	18,615.36	19,132.98	20,127.00	18,394.54
Fayette*	0.95	0.00	0.00	0.00
Floral*	78.85	0.00	0.00	0.00
Florence*	24,213.50	23,432.87	19,070.49	8,804.25

ALABAMA DEPARTMENT OF REVENUE

City	2004-05	2005-06	2006-07	2007-08
Foley	\$ 6,135,097.62	\$ 6,935,545.11	\$ 10,462,841.81	\$ 11,758,776.33
Forkland*	0.00	1.97	0.00	0.00
Fort Deposit*	7.00	4.00	0.00	0.00
Fort Payne	417.78	5,728,672.42	9,461,008.67	9,513,693.00
Frisco City*	53,902.88	5.49	0.00	884.61
Fulton*	154,047.19	64,999.78	6.56	0.00
Fultondale*	1,805.36	2,754.28	2,421.55	926.10
Gadsden*	3,587.21	1,966.60	68.50	1,409.52
Gantt	25,489.45	35,790.22	31,569.48	29,993.90
Gardendale*	44.88	223.71	0.00	0.00
Gaylesville	14,745.45	12,754.90	14,697.75	15,791.99
Geiger*	3,480.23	2,383.93	1,396.61	0.00
Geneva	1,596,458.58	1,793,400.09	1,854,844.66	1,841,033.52
Georgiana	397,149.82	466,936.46	496,234.35	632,196.20
Geraldine	310,549.23	297,203.30	291,797.26	325,236.35
Gilbertown	205,141.97	220,656.73	205,433.64	231,549.33
Glencoe*	0.53	2.97	0.00	0.00
Glenwood	11,832.43	13,862.70	7,083.28	4,103.96
Goldville	7,078.49	6,935.38	6,596.74	6,076.89
Goodwater*	258,681.93	270,886.32	45,531.21	198.08
Gordon*	11,489.49	2,658.56	145.86	0.00
Gordonville*	1,341.97	41.70	0.00	0.00
Goshen*	19,774.82	22,139.52	10,472.73	50.98
Grant	316,269.77	352,136.56	416,899.43	444,022.13
Graysville*	59.46	0.00	0.00	0.00
Greenville	5,670,161.01	5,753,392.93	6,083,305.33	6,055,945.23
Grimes	31,379.99	32,147.59	38,707.46	51,659.85

City	2004-05	2005-06	2006-07	2007-08
Grove Hill	\$ 679,840.61	\$ 751,478.56	\$ 832,229.11	\$ 841,104.00
Gulf Shores*	560.43	2,657.65	0.00	1,057.38
Guntersville	6,799,774.04	7,510,627.42	10,166,544.07	10,735,536.04
Gurley*	0.00	233.18	0.00	0.00
Haleburg	3,740.21	1,139.87	1,909.82	1,592.10
Haleyville*	0.95	5,070.53	0.00	0.00
Hamilton*	2.33	499.51	0.00	0.00
Hammondville	17,836.56	21,881.96	22,957.60	31,875.34
Harpersville	294,724.89	365,502.16	429,145.31	398,859.49
Hartford	622,101.62	579,845.84	709,038.37	672,724.74
Hartselle*	15.79	44.31	30.72	0.00
Hayden	24,170.76	31,831.22	38,910.01	38,908.20
Hayneville*	171,659.99	171,872.27	163,225.57	2,432.35
Heflin*	0.00	0.00	21.21	0.00
Helena*	3.11	426.13	0.00	0.00
Henegar*	0.53	144.71	0.00	0.00
Hobson City	16,021.81	32,797.96	27,433.90	37,631.67
Hokes Bluff*	1.10	0.00	0.00	0.00
Hollywood	69,523.71	72,170.70	98,617.01	96,300.43
Homewood	23,863,103.60	26,942,983.21	25,754,163.63	25,871,633.95
Hoover*	324.48	213.58	0.00	15,244.00
Hueytown*	1.25	107.52	0.00	0.00
Huntsville*	139,828.63	40,150.83	3,446.73	11,851.70
Hurtsboro*	79,679.77	840.85	11,833.49	0.00
Hyttop	4,344.58	2,927.15	2,250.12	3,433.23
Ider*	0.00	0.00	3.33	0.00
Irondale*	13.86	0.00	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2004-05	2005-06	2006-07	2007-08
Jackson*	\$ 35.15	\$ 84.00	\$ 99.00	\$ 0.00
Jacksonville*	14.35	3.22	0.00	0.00
Jasper*	8,611,261.02	9,251,511.46	6,304,455.15	88,324.94
Kansas	1,249.39	186.20	874.75	481.45
Kellyton			10,236.60	35,300.31
Killen	548,953.48	569,764.87	607,222.22	637,625.10
Kinsey*	32.20	6.57	0.00	0.00
Kinston	49,981.60	58,905.59	60,537.21	64,722.80
LaFayette	591,656.47	810,004.68	1,077,814.32	1,073,950.08
Lake View*	12.98	0.00	0.00	0.00
Lanett*	30.98	22.51	0.00	0.00
Langston	1,569.58	3,498.94	7,426.50	8,116.76
Leeds*	5,763.98	205.09	0.00	0.01
Leesburg*	321.20	0.00	0.00	0.00
Leighton*	39.16	25.50	0.00	0.00
Level Plains	79,340.18	69,259.30	77,425.03	81,341.76
Lexington*	0.00	32.39	0.00	0.00
Lincoln	1,634,292.30	1,937,339.83	2,577,829.38	2,662,279.56
Lineville*	0.86	0.00	0.00	0.00
Lisman*	25,701.84	23,870.70	17,470.58	8.01
Livingston*	0.65	17.98	0.00	0.00
Lockhart	15,008.99	10,218.17	34,798.52	15,374.31
Locust Fork	74,641.38	90,298.86	146,588.05	200,828.75
Louisville	95,055.88	92,213.51	93,468.42	96,140.93
Lowndesboro		25,571.29	30,747.01	46,198.62
Loxley*	39.44	-248.81	138.10	481.33
Luverne*	1,851.19	0.00	0.00	562.14

City	2004-05	2005-06	2006-07	2007-08
Madison*	\$ 23.58	\$ 217.47	\$ 0.00	\$ 0.00
Malvern	42,422.71	37,191.34	40,839.59	50,986.17
Margaret	114,420.40	173,202.80	158,884.66	75,464.67
Marion*	4,528.28	687.75	0.00	0.00
McIntosh	356,288.79	404,270.01	432,059.04	524,892.18
McKenzie	46,557.06	52,409.56	54,799.21	63,892.90
Mentone	53,253.31	60,176.83	66,276.14	54,420.21
Midfield	2,208,614.81	2,072,776.08	1,809,853.20	1,930,185.86
Midland City*	1,057.37	647.49	3,127.33	(151.20)
Midway*	3,678.91	1,864.13	0.00	0.00
Millbrook*	672.22	2.10	0.00	0.00
Millport*	133,363.77	139,473.79	47,013.49	220.60
Millry*	78.56	0.00	0.00	0.00
Mobile*	1,642.03	4,618.45	457.02	0.00
Monroeville*	491.21	7.68	0.00	0.00
Montevallo*	67.63	0.00	5.13	0.00
Montgomery*	952.77	3,942.53	0.00	1,529.10
Moody	1,913,093.47	2,000,558.14	2,067,379.87	1,970,291.55
Morris*	2,328.40	311.33	0.00	0.00
Mosses*	12,191.40	5,221.56	231.87	0.00
Moulton*	8.00	0.00	0.00	0.00
Moundville*	31.06	1.83	0.00	0.00
Mountain Brook*	0.00	14.46	61.66	0.00
Mountainboro	35,588.17	30,347.09	30,117.07	25,369.03
Mulga*	5.41	0.00	0.00	0.00
Munford	169,298.11	205,843.80	206,431.35	217,838.28
Muscle Shoals	9,646,487.05	10,290,371.21	10,746,044.40	10,751,293.68

ALABAMA DEPARTMENT OF REVENUE

City	2004-05	2005-06	2006-07	2007-08
Myrtlewood	\$ 4,951.83	\$ 8,745.82	\$ 11,896.70	\$ 10,591.61
Napier Field*	2.56	9.01	0.00	0.00
Nauvoo*	2.36	0.00	0.00	0.00
Needham	3,717.51	4,171.21	4,845.86	5,361.10
New Hope*	21.76	59.12	0.00	0.00
New Site	124,544.95	137,492.23	148,297.77	164,033.84
Newbern	5,846.61	6,211.08	5,406.72	5,629.02
Newton	8.02	55,644.98	98,305.59	101,234.90
Newville	24,731.83	26,713.45	24,756.85	23,475.10
Northport*	1,269.35	14.04	73.43	0.00
Notasulga*	139,675.59	63,690.55	6,616.95	2,046.87
Oak Grove	358,887.75	365,649.84	386,271.51	374,179.50
Oakman	90,936.77	81,549.33	96,101.25	116,911.74
Odenville	354,617.19	493,336.00	636,127.35	735,226.04
Oneonta*	0.00	40.10	0.00	0.00
Opelika*	4,487.94	8,204.61	0.00	2,602.20
Opp*	626.11	22.00	76,566.35	1,305.26
Orange Beach*	18.78	1,081.49	2,894.12	25,697.96
Owens Cross Rds.	222,157.60	293,939.78	370,713.50	439,095.49
Oxford	17,216,382.49	20,173,995.80	20,965,601.80	20,923,255.53
Ozark*	31.78	74.26	0.00	0.00
Parrish*	0.29	0.00	0.00	0.00
Pelham*	844.07	38,806.13	0.00	0.00
Pell City*	109.75	1.57	230.40	0.05
Pennington*	7.18	11.87	0.00	0.00
Phenix City*	9,442.32	2,893.71	2,424.55	0.07
Pickensville	13,043.25	14,476.43	15,049.97	12,666.59

City	2004-05	2005-06	2006-07	2007-08
Piedmont*	\$ 0.00	\$ 1,447.32	\$ 0.00	\$ 21.04
Pike Road	97,943.08	165,510.50	268,392.38	600,330.12
Pinckard	44,249.22	38,335.64	47,575.72	44,340.40
Pine Hill	152,429.20	166,625.97	181,915.98	143,420.05
Pisgah	21,077.83	22,625.30	26,336.72	27,752.37
Pleasant Grove	854,071.31	893,700.93	819,556.27	714,910.69
Prattville*	212.65	3,606.26	0.00	0.00
Priceville*	9.65	0.00	0.00	0.00
Prichard*	3,731,070.48	4,492,026.59	4,170,047.38	1,747,279.15
Rainbow City	3,452,812.41	4,121,340.05	4,445,240.16	4,551,814.01
Rainsville*	0.00	7.42	0.00	0.00
Ranburne	49,588.40	96,607.58	124,803.11	120,698.71
Red Bay*	0.93	0.00	0.00	0.00
Red Level*	57.63	0.00	0.00	0.00
Reece City	22,181.09	27,893.40	29,612.41	29,500.56
Reform*	60.92	263.56	238.31	177.47
Rehobeth*	0.00	-50.00	0.00	0.00
Repton*	47,591.98	7,490.56	0.00	0.00
Ridgeville	1,925.86	2,419.46	5,056.21	2,811.42
River Falls	104,544.25	109,648.96	150,358.82	98,030.75
Riverview	12,863.15	21,835.72	16,816.02	20,820.12
Roanoke*	2,549,021.46	2,731,745.72	2,793,424.38	1,129,258.89
Robertsdale*	1,523.83	3.45	0.00	2.86
Rogersville	451,476.60	515,210.66	572,393.63	584,502.25
Russellville	54.64	3,190,207.99	3,811,709.38	3,884,044.77
Saint Florian	106,151.90	128,875.77	135,774.09	144,085.49
Samson*	0.00	52.92	0.00	7,329.68

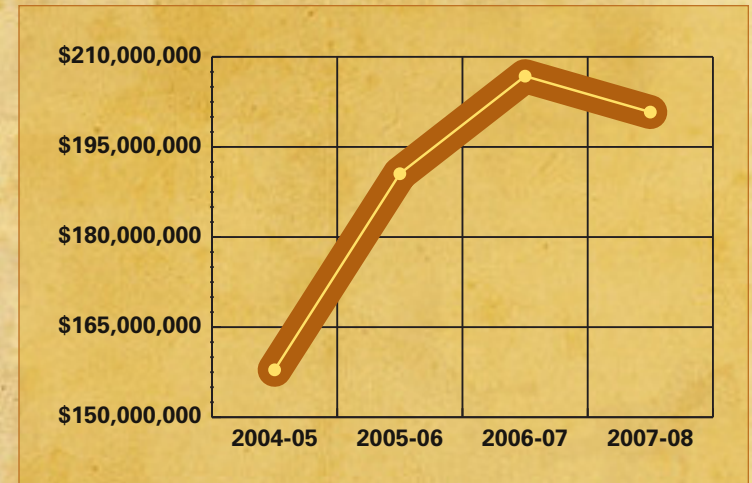
ALABAMA DEPARTMENT OF REVENUE

City	2004-05	2005-06	2006-07	2007-08
Saraland	\$ 6,403,499.37	\$ 7,455,363.48	\$ 8,481,144.87	\$ 9,211,675.68
Satsuma	11.42	653,675.82	720,555.46	764,884.62
Scottsboro*	786.32	882.85	0.00	-0.12
Selma*	19,957.83	6,844.18	4,814.00	24,048.07
Sheffield*	39,370.41	1,686.45	0.00	0.00
Shorter	581,365.42	954,156.46	1,064,111.29	1,377,952.02
Silas	47,321.07	52,938.28	61,090.02	50,011.06
Silverhill*	149.60	0.00	0.00	0.00
Sipsey	28,087.57	27,365.76	22,513.07	24,939.34
Slocomb	345,481.90	368,262.48	381,961.79	387,794.08
Smith's Station*	168.42	29.96	0.00	0.00
Snead	259,808.35	298,658.31	297,682.12	313,455.27
Somerville	61,750.71	75,212.85	84,266.12	106,826.20
Southside*	2.22	0.00	0.00	0.00
Spanish Fort*	46.97	0.00	51.76	6.70
Springville	902,334.69	1,604,335.51	2,121,581.94	2,177,141.06
Sulligent*	0.00	869.85	0.00	0.00
Sumiton*	20.65	0.00	0.00	0.00
Summerdale	823,024.83	865,865.24	873,905.54	847,449.01
Susan Moore	9,675.89	4,151.62	3,843.67	13,585.72
Sweet Water	54,720.21	51,393.17	43,724.50	51,854.39
Sylacauga	6,531,679.80	6,777,040.49	6,742,561.60	6,535,021.48
Talladega	6,990,684.02	7,435,908.67	7,286,288.35	7,527,462.43
Tallassee*	7,465.89	994.24	3,532.64	38.25
Tallassee East*				471.12
Taylor	100,333.92	98,012.65	136,509.26	157,098.84
Thomaston	32,372.18	36,013.04	39,261.92	33,565.55

City	2004-05	2005-06	2006-07	2007-08
Thomasville*	\$ 3,891.10	\$ 9.51	\$ 0.00	\$ 0.00
Thorsby*	570.52	0.00	0.00	0.00
Town Creek*	0.00	131.40	0.00	0.00
Toxey	18,204.56	19,512.81	21,769.30	34,660.17
Trafford	45,676.18	55,780.17	56,894.16	65,737.31
Triana	14,576.46	12,235.61	13,334.68	22,140.54
Troy	1,195,992.77	5,408,946.28	5,640,505.94	5,870,971.77
Trussville	14,942,274.64	16,213,515.23	19,543,674.40	19,113,207.60
Tuscaloosa*	2,531.05	57.48	0.00	0.12
Tuscumbia*	63.54	0.00	0.00	0.00
Tuskegee*	71.06	1,887.87	0.00	0.00
Union Grove	22,332.04	19,080.34	17,694.86	22,131.18
Union Springs*	23.41	0.00	0.00	1,581.65
Valley*	87.78	54,119.24	0.00	0.04
Valley Head	50,437.74	47,832.89	68,842.46	71,223.73
Vance	271,801.01	321,567.66	409,060.52	382,219.00
Vestavia Hills*	4,442.34	3,739.81	0.00	0.00
Wadley	152,245.79	145,469.62	161,688.69	212,922.08
Waldo	16,864.13	17,666.05	11,924.03	10,435.98
Walnut Grove	60,240.75	69,152.43	108,870.54	110,671.14
Warrior*	0.00	715.88	0.00	0.00
Waterloo	4,572.65	5,501.70	5,614.28	7,795.07
Waverly	7,763.58	10,725.48	15,862.40	17,365.51
Weaver*	63,214.89	106.88	8.81	0.00
Wedowee*	0.23	76.64	0.00	0.00
West Blocton*	1.01	0.00	0.00	0.00
Westover*		37.44	20.87	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2004-05	2005-06	2006-07	2007-08
Wetumpka*	\$ 3,151.87	\$ 1,281.90	\$ 2,058.35	\$ 175.75
White Hall	14,823.52	17,303.47	16,514.88	28,063.65
Wilsonville*	84.47	0.00	0.00	0.00
Wilton	78,358.18	69,452.07	90,049.81	69,812.83
Winfield*	0.00	8.36	0.00	171.36
Woodland*	40,118.32	42,723.99	49,523.05	14,607.56
Woodstock*	20.35	0.00	0.00	0.00
Woodville	18,631.40	21,251.49	20,966.00	25,234.76
Yellow Bluff	7,961.24	7,262.57	6,405.31	3,702.62
York*	0.00	9.30	0.00	0.00
TOTAL	\$157,891,060.24	\$190,539,363.55	\$206,786,151.47	\$200,788,261.56

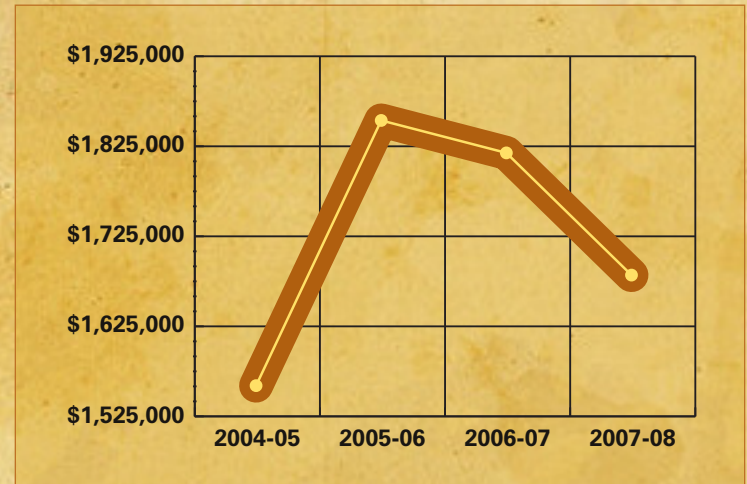


*Indicates ADOR did not collect/administer local tax as of Sept. 30, 2008.

County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

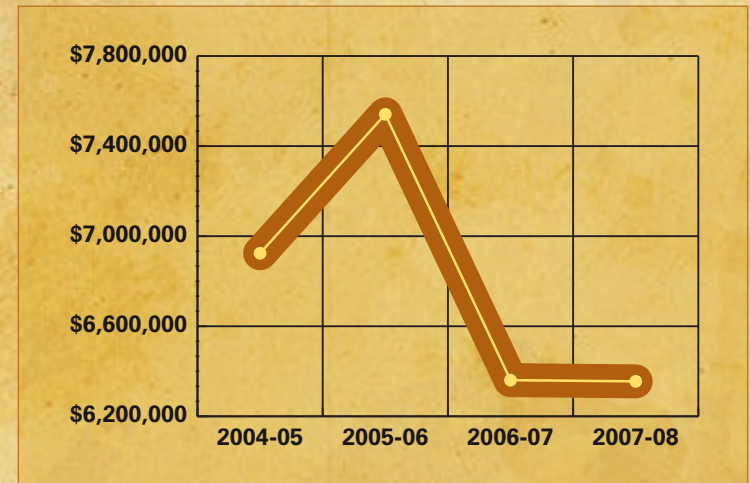
County	2004-05	2005-06	2006-07	2007-08
Cullman	\$ 453,790.94	\$ 447,851.70	\$ 473,477.21	\$ 458,092.41
Jackson	912,535.97	988,404.50	868,302.57	810,659.89
Lowndes	192,811.25	417,471.35	475,905.53	413,196.17
Total	\$1,559,138.16	\$1,853,727.55	\$1,817,685.31	\$1,681,948.47



County Tobacco Taxes Collected by the State

Net Distributions

County	2004-05	2005-06	2006-07	2007-08
Barbour	\$183,390.21	\$219,173.90	\$182,548.14	\$176,144.86
Bullock*	21,725.96	0.00	179.83	0.00
Chambers	665,557.37	790,470.86	667,411.12	723,663.95
Cherokee	217,118.03	249,758.52	226,501.52	230,474.03
Choctaw*	154,672.32	49,555.92	253.71	0.00
Coosa	35,087.59	40,439.53	33,589.11	34,292.95
Crenshaw	59,269.11	77,067.53	57,436.58	51,177.16
Dale*	194,968.40	64,098.80	2,410.12	0.00
DeKalb*	980.00	0.00	0.00	0.00
Fayette*	40,337.58	2,872.14	9.23	0.00
Franklin	165,238.19	189,153.17	154,041.33	163,140.61
Geneva	118,872.96	137,605.29	115,529.32	92,297.09
Henry	60,459.73	75,762.15	57,102.33	49,784.73
Houston	523,276.42	582,050.24	513,851.77	477,288.41
Jackson*	325.36	0.00	0.00	1,815.91
Limestone	307,631.83	321,557.44	283,615.43	312,189.80
Lowndes*	25,568.92	0.00	53.96	0.00
Marion	138,019.16	165,623.67	134,132.38	132,445.51
Mobile	2,941,840.01	3,364,093.49	2,909,934.50	2,827,540.30
Randolph	491,103.33	572,296.70	483,190.13	543,785.58
Talladega	465,817.33	515,016.99	420,585.31	426,304.67
Washington	111,690.71	124,587.42	118,228.02	112,999.31
Winston*	1,127.67	0.00	0.00	0.00
TOTAL	\$6,924,078.19	\$7,541,183.76	\$6,360,603.84	\$6,355,344.87



*ADOR does not administer 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.

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

The table below details net distribution totals for fiscal years 2005 through 2008.

Financial Institutions Excise Tax Distributions

	2005	2006	2007	2008
State General Fund	\$ 9,749,810.64	\$25,482,587.10	\$20,022,100.23	\$ 9,707,684.64
Cities	\$12,239,690.05	\$32,340,159.70	\$20,388,787.77	\$ 7,012,062.74
Counties	\$ 6,236,470.70	\$16,468,292.49	\$10,352,601.04	\$ 3,454,383.96
TOTAL	\$28,225,971.39	\$74,291,039.29	\$50,763,489.04	\$20,174,131.34

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2007, through Sept. 30, 2008

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%.

*Act 2006-655 amended the TVA In-Lieu-of-Taxes payment to Alabama by redistributing to the TVA-served counties 3 percent of the payment share designated for the State General Fund, beginning July 1, 2006.

TVA-Served Counties*		Dry Non-Served Counties	
Calhoun	\$ 133,110.27	Bibb	\$ 326,005.50
Cherokee	1,080,281.20	Blount	370,822.28
Colbert	6,600,467.22	Chilton	373,998.55
Cullman	4,792,210.84	Clarke	402,810.14
DeKalb	3,216,761.37	Clay	310,270.35
Etowah	188,895.81	Coffee	487,007.16
Franklin	2,136,436.44	Fayette	330,716.65
Jackson	10,119,519.63	Geneva	387,743.82
Jefferson	2,412,198.24	Lamar	327,844.00
Lauderdale	5,655,813.29	Marion	391,133.71
Lawrence	2,425,712.81	Monroe	354,665.38
Limestone	7,461,868.44	Pickens	359,325.78
Madison	19,524,070.07	Randolph	344,034.59
Marshall	6,500,077.88	Walker	547,671.52
Morgan	15,222,309.27	Washington	307,706.91
Winston	229,667.17	TOTAL	\$5,621,756.34
TOTAL	\$87,699,399.95		

State General Fund	\$19,113,971.82
Total FY 2007-08 Distributions	\$112,435,128.11

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

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

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

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

The following table details a summary of the excess sales and use tax revenue reported to the state comptroller's office during Oct. 1, 2007, through Sept. 30, 2008.

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

Fiscal Year 2007-08	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-07	\$ 1,689,962.69	\$ 262,821.31	\$ 1,952,784.00
Nov-07	1,657,127.55	278,169.03	1,935,296.58
Dec-07	1,619,692.09	280,495.61	1,900,187.70
Jan-08	1,809,074.15	269,472.59	2,078,546.74
Feb-08	2,288,290.23	312,139.65	2,600,429.88
Mar-08	1,509,325.15	267,614.76	1,776,939.91
Apr-08	1,583,593.90	262,106.06	1,845,699.96
May-08	1,788,647.12	286,652.23	2,075,299.35
Jun-07	1,733,763.75	294,009.46	2,027,773.21
Jul-08	1,774,504.90	270,092.54	2,044,597.44
Aug-08	1,806,481.06	298,373.58	2,104,854.64
Sep-08	1,698,381.76	274,909.42	1,973,291.18
Annual Totals	\$20,958,844.35	\$3,356,856.24	\$24,315,700.59

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 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								
SUB	Playing Cards Tax	All								

ALABAMA DEPARTMENT OF REVENUE

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Conservation	Human Resources	Other
SUB	Rental or Leasing Tax	All								
SUB	Sales Tax	(20)	(20)		\$378,000			(20)	\$1,322,000	
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

- (1) Counties receive an amount directed under Section 40-14-43 plus .75% increase annually; balance to State General Fund.
- (2) Applied to credit of Alabama State Docks Bulk Handling Facility Trust Fund to meet annual interest and bond retirement requirements. Balance distributed as follows: \$300,000, Alabama Mining Academy; \$500,000, Jefferson County General Fund; \$500,000, Tuscaloosa County General Fund; \$200,000, Walker County Economic and Industrial Development Authority; remainder, General Fund.
- (3) Coal or lignite severed within police jurisdiction or municipal limits: 50%, municipality where severed and 50%, county where severed. Coal or lignite severed other than within police jurisdiction or municipal limits: 100%, county where severed.
- (4) Alabama Dry Cleaning Environmental Response Trust Fund.
- (5) Act 99-664 increased the rate from 6% to 6.5% for all tax years after Dec. 31, 2000; all revenue generated from rate increase deposited to State General Fund.
- (6) 100% Special State Forestry Fund administered by the State Forestry Commission.
- (7) Gasoline has a total 16-cent per gallon tax levy comprised of a 7-cent levy, a 5-cent supplemental levy, and a 4-cent levy. 35/100 of 1% of net collections of the 12-cent tax levy (7-cent and 5-cent supplemental tax levy) goes to Conservation (60% to the State Water Safety Fund and 40% to the Seafood Fund). 60% of the 5-cent supplemental tax levy goes to the State Road & Bridge Fund. 40% of the 5-cent supplemental tax levy is distributed according to the 45%/55% distribution formula detailed below.
The balance of the 12-cent tax levy and the entire 4-cent tax levy are distributed as follows: (1) 45% to the State Road & Bridge Fund; (2) 55% to be shared by the counties and their municipalities as follows: (a) 25% of the net tax proceeds is distributed equally to 67 counties; (b) 30% of the net proceeds is allocated to the 67 counties based on population; (1) 10% of the counties' share received is allocated to each municipality within the county, based on a population ratio; (2) remaining portion is distributed to the county.
- (8) Department of Aeronautics.
- (9) Pursuant to Act 92-658, \$500,000 of the base state fee shall be allocated annually to the Alabama Legacy for Environmental Research Trust (ALERT) fund, which shall be administered by the Alabama Department of Public Health, for funding environmental research and industrial/business environmental education programs.
- (10) That portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to the Education Trust Fund.
- (11) That portion attributable to the use of gasoline shall be distributed in the manner of the gasoline tax. That portion attributable to the use of motor fuels (diesel) shall be distributed in the manner of the motor fuels (diesel) tax.
- (12) Of Alabama's share - 64.75% to State Road and Bridge Fund; balance distributed to counties and municipalities.
- (13) Prorated to participating states.
- (14) 75% of 4% tax to the General Fund.
25% of 4% tax to Alabama Bureau of Tourism and Travel.
50% of 1% tax to Alabama Mountain Lakes Association. 50% of 1% tax to Alabama Mountain Lakes counties.
- (15) Alabama Health Care Trust Fund.
- (16) \$1,500,000 - Education Trust fund; Alabama Revolving Loan Fund Authority Servicing Banks; remainder to General Fund.
- (17) Administrative cost to Public Service Commission.
- (18) 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.
- (19) 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).
- (20) \$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: No less than \$5 million annually - Department of Conservation and Natural Resources; balance - State General Fund. [*denotes a temporary share change (FY 2005 GF - 51.3%, ETF - 49.7%; FY 2006 GF - 60.6%, ETF - 39.4%).]
- (21) Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
- (22) 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.
- (23) TVA-served counties, 75%; Dry non-TVA-served counties, 5%. Beginning July 1, 2006, 3% of the General Fund's payment share designated to TVA-served counties.
- (24) 100% to the Alabama Underground and Aboveground Trust Fund.
- (25) 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 repealed vendor discount which goes to the Foster Children's Program and the Department of Conservation and Natural Resources.
- (26) \$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.