



State of Alabama Department of Revenue

2013 Annual Report



2013 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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2013 In Review

The ADOR

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

2013 In Review

The past fiscal year ushered in significant changes, opportunities, accomplishments, and challenges for the Alabama Department of Revenue (ADOR) and its employees.

Record year-end collections, organizational staffing changes, new leadership opportunities, ambitious service initiatives, and timely legislative mandates all contributed to an impressive 2013 year-end review of the ADOR.

A Year of Record Collections

Year-End Collections Top \$9 Billion

The Alabama Department of Revenue (ADOR) closed out its 2013 fiscal year with record collections, totaling over \$9.2 billion and marking a milestone in the department's collection history. Over \$8.4 billion of the \$9.2 billion was collected through electronic means. Delinquent tax collections also hit a record collection mark of over \$76 million.

Collections through Alabama's Voluntary Disclosure Program totaled \$2,666,894.43 for fiscal 2013. (Collections result from voluntary disclosure agreements—a taxpayer comes forward in a voluntary, anonymous fashion and

seeks to report past liabilities for a limited look back period—usually three years—and have penalties waived.)

Collections through Alabama's participation in the federal Treasury Offset Program (TOP), a debt collection program, totaled \$20,735,733.16 during calendar year 2013, representing 73,137 payments/offsets. Alabama began participation in the federal Treasury Offset Program* in 2003 and since that time, the ADOR has collected \$118,096,117.66 in refunds/offsets, representing 415,127 payments/offsets.

In 2009, legislation was passed that required the administrative fee charged by the U.S. Treasury Department for Alabama's participation in the TOP to be paid by Alabama taxpayers whose federal refunds are intercepted for payment of past-due Alabama income tax debts. 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

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

Second Tobacco Tax Evasion Case Nets \$1 Million in Restitution

On Aug. 12, 2013, Attorney General Luther Strange and State Revenue Commissioner Julie P. Magee announced the convictions of Farhad T. Jiwani and Allaudin Merchant for charges of tobacco tax evasion and criminal possession of forged instruments.

Jiwani and Merchant, who were indicted by a Jefferson County grand jury on Dec. 7, 2012, operate a wholesale company that distributes goods to retail convenience stores. The two men own and operate Joey Enterprises, Inc., which does business as Northstar Wholesale in Birmingham.

On Aug. 12, 2013, Jiwani and Merchant pleaded guilty for failing to pay state tobacco taxes for the period of January 2007 through May 2007. They also pleaded guilty to criminal possession of forged instruments, which were filed with a public

employee of the Department of Revenue for the State of Alabama in order to conceal their nonpayment of state tobacco taxes.

This is another case where the Attorney General's Office has partnered with the Alabama Department of Revenue, a member of the Attorney General's Special Prosecution Alliance, to prosecute individuals for evading Alabama's tobacco taxes. On Nov. 20, 2012, Shamim Ahmed Khan, also the operator of a wholesale distributor, pleaded guilty in Shelby County to criminal possession of a forged instrument in an attempt to evade state tobacco taxes. Khan was sentenced to ten years, which was split for the defendant to serve six months imprisonment and five years probation. In addition, Khan was ordered to pay restitution to the State of Alabama for taxes owed plus interest and penalties, totaling \$1,721,996.

"These cases should serve as reminders that tax evasion will not be tolerated – they are serious crimes that will be thoroughly investigated, prosecuted and punished," said Attorney General Strange.

"Tax evasion is costly to all involved, and far outweighs any chance of personal gain. The Revenue Department will continue to investigate, uncover, and partner with the Attorney General's Office in prosecuting such cases to the full extent of the law. Convicted individuals face penalties and jail time, but even more importantly, when tax evasion occurs, state revenues are shortchanged, and that affects all of our citizens in some way or another," said State Revenue Commissioner Julie P. Magee.

Pursuant to a plea agreement with the State, Jiwani and Merchant are expected to pay \$1,437,812.98 as restitution to the Department of Revenue for unpaid taxes and interest at their sentencing hearing, which is scheduled for Jan. 31, 2014. The State intends to recommend that each defendant be sentenced to five years for each count of tax evasion, as well as ten years for each second-degree possession of a forged instrument, with each sentence to run concurrently. The defendants have further agreed to serve six months in the Jefferson County Jail as part of their sentence.

New Senior Management Assignments

Commissioner Julie P. Magee announced the appointment of Michael E. Mason to the post of assistant state revenue commissioner, effective Dec. 1, 2012, following the retirement of Ms. Cynthia Underwood on Nov. 30, 2012.

Commissioner Magee also appointed Joe W. Garrett Jr., ADOR Tax Policy Administrator, to fill the post of deputy commissioner, vacated by Mason, December 1.

Commenting on the appointments, Commissioner Magee said, "I am confident in their leadership capabilities and know they will continue to lead the department in the utmost professional and progressive way."

Mason, a 38-year career employee, most recently served as deputy commissioner, prior to his appointment. Mason is a certified public accountant and holds a BS degree in accounting from the University of Alabama and a Master of Business Administration degree from Troy University. In 2012, he was named recipient of the prestigious Wade Anderson Memorial Medal, awarded annually by the Multistate Tax Commission and the Federation of Tax Administrators.

In 1999, Mason received the Outstanding Certified Public Accountant in Government Award by the Alabama Society of Certified Public Accountants.

Joe W. Garrett Jr. began his career with the ADOR in 2002 as a legal and policy advisor to the commissioner of revenue. Prior to joining the department, Garrett was a manager with PricewaterhouseCoopers' state and local tax group in Atlanta, Ga., and served as a tax consultant.

Garrett holds degrees from the University of Florida Levin College of Law, the University of Alabama School of Law, and Auburn University. He is a member of both the Georgia and Alabama bar associations and is a recognized speaker at state and national tax forums and conferences.

In 2012, Garrett was named to the State and Local Taxation Technical Resource Panel (TRP) of the American Institute of Certified Public Accountants, marking a



Assistant Revenue Commissioner Mike Mason (center) and Deputy Commissioners Joe Garrett (left) and Curtis Stewart (right) review proposed legislation for the 2012 legislative session, which convened February 5.

unique distinction for the ADOR in that Alabama is the only state from which a state government representative has been selected. Prior to Garrett's appointment, Assistant Commissioner Michael E. Mason served on the TRP for 10 years.

Commenting on the senior staff changes, Commissioner Magee said, "Ms. Underwood's retirement brought to a close a very distinguished and accomplished career in state government. She will indeed be missed," said Magee. "I am confident that both Mr. Mason and Mr. Garrett will continue to lead the department with the same dedication to taxpayer service as Ms. Underwood and look for new opportunities to improve our service commitment to Alabama taxpayers," said Magee.

Effective Jan. 1, 2013, Magee named Curtis E. Stewart, former Tax Policy and Research Division director, to the post of deputy revenue commissioner.

Commissioner Magee also appointed Michael D. Gamble, former Motor Vehicle Division assistant director, to fill the director post vacated by Stewart, and also appointed Gamble to fulfill the duties of department secretary.

"Over the last year, we have worked to realign and reorganize the department into a more successive organization that will be better prepared to meet new operational and administrative responsibilities," said Magee. "I have every confidence in Mr. Stewart's and Mr. Gamble's leadership capabilities and know they will serve the department well."

Stewart joins Joe Garrett, ADOR deputy commissioner, as serving as one of the two deputy commissioners now heading the department's senior management team, along with Assistant Commissioner Michael E. Mason.

Stewart, a certified public accountant, brings to his new assignment 11 years of combined experience in the private sector as a sole practitioner in the Atlanta, Ga., area and as a former audit and tax manager with KPMG accounting firm.

Stewart began his career with the ADOR in 1991, and since that time has held management positions within the department in various tax administration areas, including regulatory licenses, severance, tobacco, fuel, sales and use taxes. Mr. Stewart has served as director of the department's Tax Policy and Research Division since 2008.

Stewart, a native of Greenville, Ala., received a Bachelor of Science degree from the Commerce School of Washington and Lee University in Lexington, Va.

Mike Gamble, a certified public manager, began his career with the ADOR in 1992. Prior to his appointment as director of the Tax Policy and Research Division, Gamble served as assistant director of the department's Motor Vehicle Division. During 2011 and 2012, he served as project manager for implementation of the department's electronic title application processing system, ETAPS, which significantly reduced the title issuance processing time from weeks to days. ETAPS is used statewide by 4,000 designated agents to process annually over 1.2 million applications for certificate of title.

Gamble, a native of Huntsville, Ala., received a Bachelor of Science degree in accounting from the Auburn University and a Master of Business Administration degree from Troy University.

Commenting on the senior staff changes, Commissioner Magee said, "Both Mr. Stewart and Mr. Gamble set high standards for taxpayer service, and I am confident they will look for new opportunities to improve our service commitments."



Tax Policy and Research Division Director Mike Gamble also serves as ADOR's department secretary. The ADOR Department Secretary is required to keep all records relating to departmental hearings, proceedings, and other related meetings as required by law. In addition, the department secretary serves as the ADOR certifying official for rules promulgated in accordance with Chapter 22, Title 41, Code of Alabama 1975.

A Year of Leadership Opportunities

Commissioner Magee Named MTC Chair

ADOR Commissioner Julie Magee was elected Chair of the Multistate Tax Commission (MTC) during its annual meeting held July 22-25, 2013, in San Diego, California.

Her election marks the first time Alabama has held this top leadership role and distinction in the MTC. Since her appointment as state revenue commissioner by Gov. Robert Bentley in January 2011, Magee has held various leadership roles in the MTC. She was elected treasurer in 2011 and was named vice-chair in 2012. She held that post until her recent election as chair.

"I am honored and humbled to serve as chair," said Magee. "Alabama's participation in MTC



Passing the SEATA Gavel – ADOR Commissioner Julie Magee was elected president of the Southeastern Association of Tax Administrators (SEATA) during the organization's annual conference, held July 28-31, 2013, in Hilton Head, South Carolina. South Carolina Department of Revenue Director William M. Blume Jr. passed the president's gavel to Commissioner Magee during the closing banquet, marking the start of her tenure as president. Her first official action as president came in issuing Alabama's invitation to the 2014 conference, scheduled July 2014, in Point Clear, Ala. Alabama is one of 12 member states comprising the SEATA, which include: Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, and West Virginia.

activities has been extremely beneficial to our state over the years. MTC's Joint Audit Program and the National Nexus Program have produced significant revenue collections for Alabama. In addition, the support and legal briefs provided by the MTC legal staff have been of paramount importance to the successful defense of various tax cases involving multijurisdictional issues. I look forward to working with my colleagues at the MTC. Even though our tax structures may be unique to our particular states, we all share the same goals of equitable, fair and simple tax administration."

The Multistate Tax Commission is an intergovernmental state tax agency that works on behalf of states aiding in the administration of tax laws that apply to multistate and multinational enterprises. The commission, which was created by the Multistate Tax Compact in 1967, is charged with the following:

- Facilitating the proper determination of state and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes;
- Promoting uniformity or compatibility in significant components of tax systems;
- Facilitating taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration;
- Avoiding duplicative taxation.

Alabama joined the MTC in 1994. Forty-seven states and the District of Columbia are currently members of the MTC.

Stewart Named to ERS Board

In 2013, ADOR Deputy Commissioner Curtis E. Stewart was appointed by Gov. Robert Bentley to serve on the Employees Retirement System (ERS) Board of Control. He is the first ADOR employee ever appointed to serve on the ERS Board of Control.



ADOR Deputy Commissioner Curtis Stewart is sworn in by Gov. Robert Bentley as a member of the ERS Board of Control.

Stewart is one of the three most recently appointed, long-term vested members of the ERS serving on the 13-member Board of Control.

Governor Bentley, who serves as chairman, State Treasurer Young Boozer, State Personnel Director Jackie Graham, and State Finance Director Bill Newton all serve as ex-officio members of the board.

Completing the membership roster are three members who are appointed by the Governor, and six members who are elected: two by active state employees; two by local governmental employees; and one retired state employee and one retired local employee, by statewide vote of retired employees.

Established in 1945, the ERS membership includes all state employees, state police, and, on an elective basis, qualified persons of cities, towns, and quasipublic organizations.

At the end of the 2012 fiscal year, 29,548 state employees, 777 state policemen, and 53,844 local employees were active members of the ERS, in addition to well over 40,000 retired members and beneficiaries.

The Board of Control is responsible for overseeing the operations of the ERS and protecting the benefits provided to its members.

Deputy Commissioner Curtis Stewart's tenure of service on the ERS Board of Control will run through March 21, 2017.

AATA Recognizes Brenda Coone with Special Award

Motor Vehicle Division Director Brenda Coone received a special tribute at the Association of Alabama Tax Administrators Mid-winter Conference, held at Montgomery's Renaissance Hotel in February 2013.



Rep. John Merrill (left) presents Mrs. Coone, joined by her husband Mr. Danny Coone, with her award.

During the AATA conference, Rep. John Merrill presented Mrs. Coone with Alabama House and Alabama Senate proclamations, honoring Mrs. Coone's 25-year career with the department and her contributions to the administration of all state laws, rules and regulations assigned to the Motor Vehicle Division.

Rep. Merrill presented the Senate proclamation to Mrs. Coone on behalf of Sen. Gerald Dial.

The department's Motor Vehicle Division joined other industry partners and local government stakeholders in taking a lead role in developing and implementing the Online Insurance Verification System (OIVS) which became available Jan. 1, 2013, to all Alabama county licensing officials and law enforcement.

Magee Honored by Alabama Independent Insurance Agents, Inc.

State Revenue Commissioner Julie Magee received a special award from the Alabama Independent Insurance Agents at their annual legislative conference held March 14, 2013, at the Embassy Suites in Montgomery, Ala.

The award read, "Trusted Choice, Independent Insurance Agent. The Alabama Independent Insurance Agents, Inc. Present This Award in Grateful Appreciation to Julie P. Magee for Her Many Contributions in Both Time and Assistance to the Insurance Industry in the State of Alabama. Presented this Fourteenth Day of March, Two Thousand Thirteen."

Independent Agents Geoff Plott (Tuscaloosa) and Rux Bentley (Columbiana) presented Commissioner Magee with

the award. All three are members of the Alabama Affordable Homeowners Insurance Commission.

In 2011, Gov. Robert Bentley appointed Commissioner Magee to the 30-member commission which sought to adopt long-term efforts addressing the availability and rising cost of homeowners insurance.



Commissioner Julie Magee is recognized by (left) Geoff Plott and (right) Rux Bentley.

Commissioner Magee Attends Industry Groundbreaking Ceremony



Commissioner Julie P. Magee joined Gov. Robert Bentley and other state, local and business leaders on May 13, 2013, to break ground on the HS Automotive Alabama, Inc., (HSAA) expansion in Enterprise, Ala. The company is a Tier I automotive supplier for the Hyundai plant in Montgomery County. HSAA produces weather stripping, tubing and automotive high- and low-pressure hoses for Hyundai, as well as Kia and Chrysler. The expansion is expected to produce 100 new jobs in the Enterprise and the surrounding communities. (Photo credit: Governor's Office.)

A Year of Challenges and Accomplishments

In 2013, the ADOR assumed new responsibilities associated with three major legislative mandates involving Alabama's mandatory liability insurance law, the Alabama Accountability Act, and the Optional Network Election for Single Point Online Transactions (ONE SPOT). All required extensive planning, development, and execution on the part of the department's resources and personnel, and all initiatives were successfully and promptly delivered, meeting the required 2013 mandates.

The Online Insurance Verification System

Legislation passed in 2011 (Act 2011-688) required the Alabama Department of Revenue to develop an online system that could be used to verify evidence of a vehicle owner's liability insurance coverage.

The law stipulated that a vehicle owner would not be allowed to register his or her vehicle or renew a registration unless the insurance status of the vehicle could be verified, using an online verification system, or unless the vehicle owner could provide proof of insurance to the license plate issuing official at the time of registration or registration renewal. Act 2011-688 set a Jan. 1, 2013, implementation date for the statewide online verification system.

After 18 months of planning, development, testing, and training, the ADOR, in conjunction with industry partners and other government stakeholders, delivered an online, real-time vehicle liability insurance system for use by all county licensing and registration officials and Alabama law enforcement. The Online Insurance Verification System, called OIVS, successfully launched Jan. 1, 2013, utilizing computer cloud technology, thereby eliminating the need for database updates and maintenance.

OIVS gave Alabama the distinction of being the first state in the country to develop and employ such an online insurance verification system, adhering to

standards set by the Insurance Industry Committee on Motor Vehicle Administration.

Alabama has required mandatory liability insurance verification for vehicle owners since 2000; however, until implementation of the OIVS, immediate confirmation of the insurance status of a vehicle could not be given. OIVS provides state and local motor vehicle administrators and law enforcement with the necessary efficiencies and administrative cost-savings to effectively fulfill the requirements of Alabama's mandatory liability insurance law.

Alabama averages over 4 million vehicle registrations each year which are subject to Alabama's mandatory liability insurance.

The Alabama Accountability Act of 2013

Following passage of the Alabama Accountability Act of 2013 (Act 2013-64), the Alabama Department of Revenue was tasked with the responsibilities of administering Sections 8 and 9 of the law which addressed refundable tax credits available to certain parent-taxpayers and tax credits available to donors for contributions to eligible scholarship granting organizations.

In addition to the tax guidance, the ADOR was also responsible for developing a mechanism that would allow donors to contribute to the approved scholarship granting organizations while at the same time, ensure that the total amount of annual tax credits issued to donors—individual or corporate taxpayers—within a one-year period would not exceed \$25 million.

The ADOR developed an online procedure that accomplished these objectives by utilizing existing capabilities of the department's My Alabama Taxes filing and payment system. The online feature became available Aug. 1, 2013, allowing individual and corporate taxpayers to donate to the approved scholarship granting organizations of their choice.



Commissioner Julie Magee interviewed with Raycom News reporter Max Reiss and provided an overview of ADOR's role in implementing Sections 8 and 9 provisions of the Alabama Accountability Act.

ONE SPOT

Legislation passed in 2012 (Act 2012-279) required the Alabama Department of Revenue (ADOR) to develop and make available by Oct. 1, 2013, an online system that would allow business taxpayers the option to file and remit state, county or municipal sales, use, or rental tax returns and payments through an electronic single point of filing program.

The law specified that taxpayers and local governments would be allowed to utilize the system free of charge.

To ensure that local governments and the business community had input into the development of the system, the law provided for the creation of a state and local advisory committee, whose members were tasked with providing recommendations to the ADOR on the system's implementation. After months of extensive discussions, development, and testing, the Optional Network Election for Single Point Online Transactions, referred to as ONE SPOT, was launched, meeting the Oct. 1 implementation date.



Commissioner Julie Magee with Don Dailey, host of the Capitol Journal, Alabama Public Television, addressing ADOR's role in the Alabama Accountability Act, as well as implementation of the ONE SPOT and the OIVS.

Sales Tax Holidays Mark Second and Eighth Anniversaries

2013 marked the second annual Alabama Sales Tax Holiday for Storm Preparedness Items and the eighth annual Alabama Back-to-School Sales Tax Holiday.

The sales tax holidays are held, respectively, the last full weekend in February and the first full weekend in August each year.

Local governments also have the option of participating in the sales tax holidays during those designated weekends, providing shoppers with additional tax savings on covered items.

One hundred eighty-eight local governments participated in the 2013 Sales Tax Holiday for Storm Preparedness Items, and, later in August, 281 joined the state in waiving their local taxes on covered items during the 2013 Back-to-School Holiday.



Gov. Robert Bentley (at podium) held a press conference Feb. 20, 2013, to promote Alabama's second Sales Tax Holiday for Storm Preparedness Items. In attendance were (left to right) Jon Mason, Serve Alabama: The Governor's Office of Faith-based and Volunteer Service; Jim Stefkovich, National Weather Service; Sen. Greg Reed, Rep. Bill Pool, bill sponsors of the legislation creating the sales tax holiday; Alabama Revenue Commissioner Julie P. Magee; Rick Brown, Alabama Retail Association; and Alabama Emergency Management Agency Director Art Faulkner. (Photo credit: Jamie Martin, Governor's Office.)

A Year in New Initiatives in Taxpayer Service

My Alabama Taxes

During 2013, business taxpayers filing various state and state-administered local tax returns completed their transition to the department's Internet filing portal, My Alabama Taxes.

My Alabama Taxes (MAT) provides ADOR taxpayers with a convenient and secure platform to access a variety of ADOR online services. MAT allows individual and business taxpayers to quickly and easily file tax returns, make payments, view letters, manage tax accounts, and conduct other various business transactions with the ADOR.

In July 2013, MAT was further expanded to include an online mechanism that allows individual and business taxpayers to donate to an approved Scholarship-Granting Organization in accordance with provisions of the Alabama Accountability Act.

ADOR Launches Free E-File Option

Just in the time for the individual income tax filing season, the department launched a free electronic filing option, available to all Alabama taxpayers filing a state income tax return. No income limitations or other filing qualifications were required to take advantage of the department's free online filing system, offered through the My Alabama Taxes (MAT) Internet filing portal.

During the 2013 filing season, more than 1.4 million Alabamians electronically filed their tax returns using various online filing options; 12,503 filed through MAT.

A New Refund Option: The Alabama Tax Refund Card

Rounding out the slate of new initiatives available to taxpayers in 2013 is the Alabama Tax Refund Card. Now taxpayers due a refund may choose one of three

options: traditional check, direct deposit, or the Alabama Tax Refund Card.

The Alabama Tax Refund Card is a prepaid VISA debit card and can be used just like cash at retail locations. Free teller-assisted cash withdrawals can also be made at banks and credit unions that accept VISA.

During the 2013 filing season, 9,833 Alabama Tax Refund Cards were issued to taxpayers who chose the refund debit card over the traditional refund check or direct deposit refund payment options.

Montgomery Taxpayer Service Center Moves to New Location

In November 2012, the department's Montgomery Taxpayer Service Center relocated to its new location at 2545 Taylor Road.

Greater taxpayer accessibility and convenience were major considerations in undertaking the move.

"We are very pleased with the accessibility our new office space offers to taxpayers in the central Alabama area," said State Revenue Commissioner Julie P. Magee. "Accessibility and taxpayer convenience are so important to our agency's service commitment," added Magee. "Our new office facility provides our taxpayers with both of these advantages."

The Montgomery Taxpayer Service Center serves area residents in Autauga, Bullock, Butler, Chilton, Crenshaw, Dallas, Elmore, Lowndes, Macon, Montgomery, and Pike counties. It is one of nine taxpayer service centers operated by the Alabama Department of Revenue.

As part of the department's continued effort to provide easier access and accommodations to Alabama taxpayers conducting business with the ADOR, the Motor Vehicle Division and several other offices within the ADOR which provide customer walk-in assistance, also relocated to the new Montgomery Taxpayer Service Center.

"These moves have allowed the department to consolidate all ADOR offices

receiving high volumes of customer traffic and to relocate those offices to a much-needed convenient and accessible property location for our taxpayers. Prior to this consolidation effort, taxpayers conducting business with our agency have been required, in some instances, to visit several different offices within the ADOR, and in some cases, different buildings,” said Magee. “The new taxpayer service center location also provides our customers with free, ample parking and easy interstate access—two important location considerations for all our taxpayers, but especially for trucking companies and their drivers, conducting business with the department,” added Magee.

Outreach and Training

As 2013 brought new taxpayer service initiatives and administrative responsibilities to the ADOR, the department continued to broaden its educational outreach efforts and reaffirm its service commitments to taxpayers, as well as to its government partners, while remaining dedicated to its employee training and in-house educational programs.

Motor Vehicle Auditors Attend In-House Training Session



Field auditors in the department's Motor Vehicle Division attended an April 2013 training session addressing International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) tax topics. Shown seated, left to right: Yolanda Wilkerson, Labrita McRae, Kimberly Mann, Wendy Carmack, Jimmy Tompkins; back row: MVD Audit Manager Billy Phillips, Amy Bright, Troy Thigpen, Pennye Glass, Renee Kyser, Craig Basset, Nathaniel Hicks, Allen Scarbrough, and MVD Assistant Director Jay Starling.

ONE SPOT Partners

Throughout 2013, the ADOR hosted numerous training sessions for the Optional Network Election for Single Point Online Transactions (ONE SPOT) system scheduled for implementation Oct. 1, 2013. Local government partners, as well as business taxpayers, attended various demonstration and training sessions held across the state.

Training leader Wanda Robbins walks business owners and local revenue officials through a simulation of online filing with ONE SPOT.



Cameran Clark prepares attendees for hands-on use with laptops.



Terisa Lang, Madison County, logs on to the Department of Revenue's portal called My Alabama Taxes (MAT) to use the One Spot system.



Teri Henderson, Montgomery County, goes through the system in her role as a local revenue official.



OIVS Training



ADOR's Motor Vehicle Division representatives conducted several seminars throughout 2012 to acquaint county licensing officials with the Online Insurance Verification System prior to the system's launch Jan. 1, 2013. On Dec. 4, 2012, the department hosted a year-end seminar in Montgomery for county officials and their staffs providing OIVS demonstrations, as well as overviews of various motor vehicle registration and title topics.

Collection Services Division Field Supervisors' Meeting



Field supervisors met in Montgomery for their annual 2012-13 meeting. Attending were (left to right) 1st row: Roxanne Moore (Jefferson/Shelby TPSC), Director Voncile Catledge, Assistant Director Joan Crumbley, Mike Kelly (Auburn TPSC), Louie Hughes (Tuscaloosa TPSC); back row: John Q. Davis (Montgomery TPSC), Dwight Bush (Gadsden TPSC), Field Coordinator Paul Harshman, Mark Flagge (Mobile TPSC), Mark Peterson (Muscle Shoals TPSC), Keith Crowley (Dothan TPSC).

Foreign Audit Specialists Attend Annual Meeting



The 2012 annual meeting of ADOR foreign Audit Specialists (FAS) included the following representatives: Seated: Shirley Aiken, Melissa Jones, Jackayla Baker, LaCynthia Holt, Adesha Tate, Kap White; standing: Lyvonda McKee, Harold Daniels, Dan Lawrence, Lyle Palmer, Mac Sadler, Barry King, Richard Friar, Dewey Staggs, John Dixon, Albert McDonald, Pat Estes, Pettus Strong, Kevin White, Audrey Jones. Not pictured: B K. Arora.

ORGANIZATIONAL UPDATES



Mark Griffin Named Chief Legal Counsel

Near the close of the 2013 fiscal year, ADOR Commissioner Julie P. Magee announced the appointment of Mark Griffin as chief legal counsel of the Alabama Department of Revenue (ADOR) effective Sept. 9, 2013.

Griffin was named to the post following the retirement of former Chief Legal Counsel Ron Bowden. He brings to his new assignment over 34 years of experience as a practicing attorney in various facets of Alabama tax law. Prior to being named chief counsel, Griffin served as lead counsel for the ADOR on corporate income tax litigation matters and also managed the department's Bankruptcy Claims Unit.

"Mark brings an incredible amount of legal expertise and institutional knowledge to his new assignment in Revenue," said Commissioner Magee. "He is a valued employee and is well-respected throughout the department and among his peers in the legal community. I know that I join many others in welcoming him to our senior management team."

As chief counsel, Griffin serves as legal advisor to the commissioner and her staff and is responsible for overseeing all litigation involving the Alabama Department of Revenue. He began his career with the ADOR in November 1983, after working four years with the Montgomery County District Attorney's Office.

A native of Hoover, Ala., Griffin received both his B.S. degree (1976) and his J.D. degree (1979) from the University of Alabama. He is a member of the Alabama Bar Association and the Montgomery County Bar Association.



Debbie Hornsby Named Director of Information Technology Division

In April 2013, Debbie Hornsby, formerly with the Alabama Department of Transportation (ALDOT), was named director of Revenue's Information Technology Division.

Her career in state government spans some 29 years of IT experience, all within the state merit system. While pursuing her degree in Information Systems from Auburn University Montgomery, she worked as an hourly laborer at ALDOT. After obtaining her undergraduate degree, she worked as a Programmer Trainee and Programmer for the State Personnel Department (SPD).

In 1988, she left the SPD and returned to ALDOT, working as a Programmer Analyst I in the Computer Services Bureau. There she performed analysis and design for a variety of computer applications/systems. She eventually moved into a supervisory position with the Customer Support Group, responsible for the centralized procurement and distribution of all computer hardware and software utilized by ALDOT.

For the last four years and 10 months, Ms. Hornsby served as one of three Computer Services' Assistant Bureau Chiefs, where she was responsible for managing the four application development sections of the department. In addition to her undergraduate degree, she holds a master's degree in Information Systems from Auburn University Montgomery.

Mission Statement

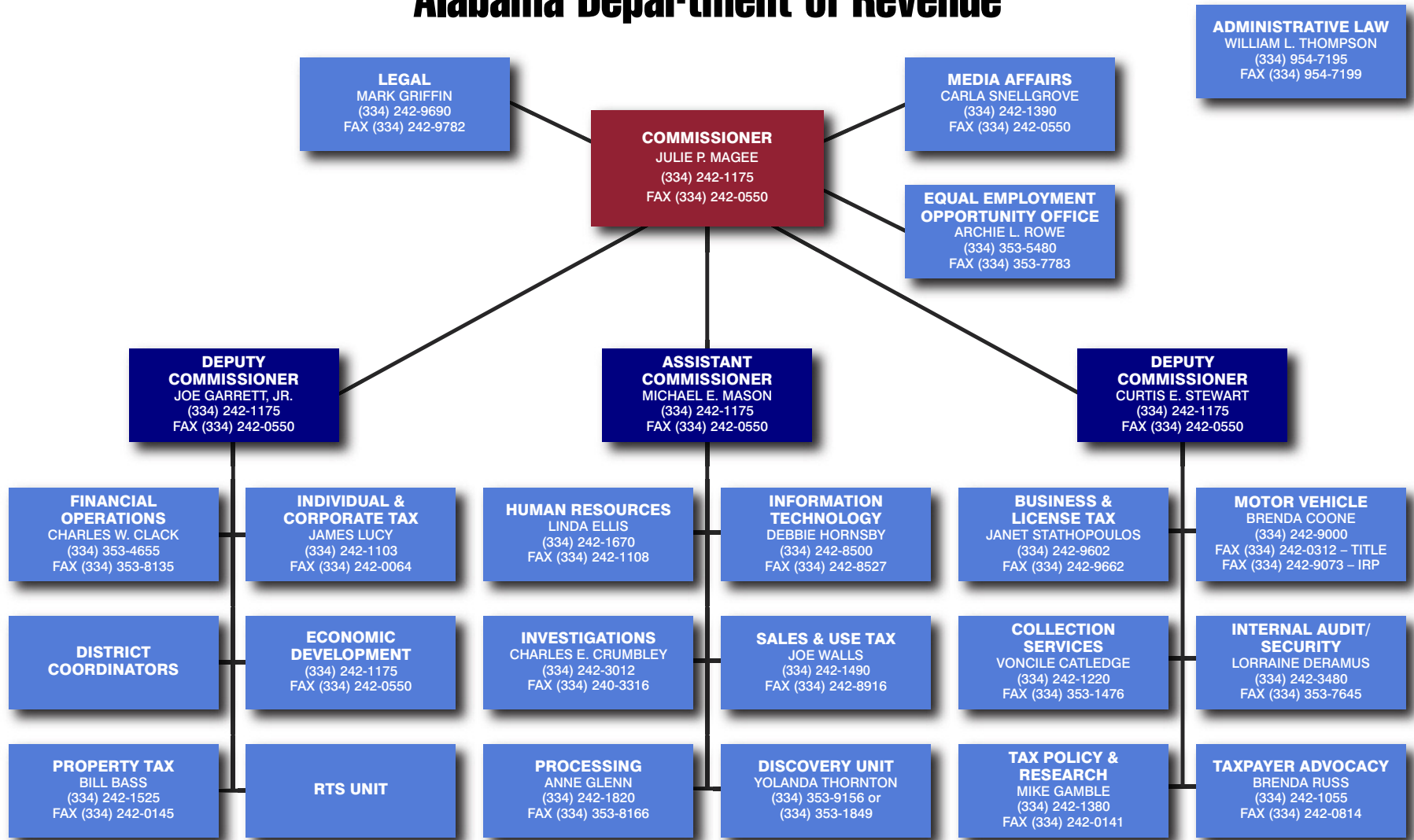
Our Mission

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, 2012, through Sept. 30, 2013. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 13 divisions.

The Organization

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

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

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

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

The Office of the Commissioner

Offices/Sections

Discovery Unit

Office of Economic Development

Equal Employment Opportunity Office (EEO)

Financial Operations

Internal Audit

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.

Discovery Unit...

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

Office of Economic Development...

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

Equal Employment Opportunity Office (EEO)...

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

Financial Operations...

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

Internal Audit Section...

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

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 or her staff.

Office of Taxpayer Advocacy...

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

involving the department, as well as serve as the department's primary source of taxpayer education.

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

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.

Business and License Tax Division

The Business and License Tax Division has the following responsibilities:

- Administers, collects, and enforces the gasoline tax, aviation excise tax, motor fuels tax, lubricating oils tax, motor carrier mileage tax, scrap tire environmental fee, tobacco tax, as well as tobacco master settlement agreement provisions and non-participating tobacco manufacturers escrow payments, hazardous waste fee, storage tank trust fund fee, playing cards tax, horse wagering fee, pari-mutuel pool taxes, solid waste disposal fee, in addition to severance taxes on gas and oil, coal, forest products, iron ore, and other natural minerals.
- Issues automobile dismantler and parts recycler licenses and motor vehicle buyer's identification cards. Administers the issuance of various county licenses, as well as the wholesale oil/import license fee.

- Collects 17 county tobacco taxes, three county fuel taxes, and three county solid minerals taxes.

Sections

Administration/Assessments

Motor Fuels and Examination

Tobacco, Severance and License

Audit and Assessment Activity

During fiscal 2012-13, the Business and License Tax Division conducted 172 audits. Audit collections, refund reductions, and assessments totaled \$6,156,213.40. Issued 755 license citations, totaling \$227,576.13 and conducted 271 reviews.

During fiscal 2012-13, the division entered 1,012 preliminary assessments, totaling \$6,883,039.76 and 518 final assessments, totaling \$10,124,664.96.

The Business and License Tax Division collected \$510,189.66 in payments for preliminary assessments and \$693,313.78 in payments for final assessments during the 2013 fiscal year.

Collection Services Division

The Collection Services Division has the following responsibilities:

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

100% Penalty

Field

Human Resources Division

The Human Resources Division is responsible for the following:

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

Individual and Corporate Tax Division

The Individual and Corporate Tax Division has the following responsibilities:

- Administers and collects Alabama's individual income tax, 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 2012-13, Field Operations completed 4,013 field audits, totaling \$72,888,818 in audit production. Entered 4,964 preliminary assessments totaling \$46,593,224 and 5,307 final assessments totaling \$18,848,690. Audit collections for FY 2013 totaled \$47,113,828.

Tax Administration

For fiscal year 2012-13, Tax Administration processed 2,361,086 returns and adjusted 168,414 returns, resulting in additional revenues of \$188,846,176. Entered 111,612 preliminary assessments totaling \$109,949,768 and 243,320 final assessments totaling \$114,645,571. Collections, less refunds, totaled \$3,699,769,630.

Information Technology Division

The Information Technology Division has the following responsibilities:

- Develops, implements, and maintains various mainframe and client-server computer systems for the department.
- Provides end-user PC, telephone, Help Desk, and other technical services to all divisions.

- 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.

Sections

Enforcement* and Inspections

Special Investigations Unit

**Effective Nov. 1, 2013, ADOR Revenue Enforcement Officers were assigned to the Alabama Department of Public Safety.*

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

Motor Vehicle Division

The Motor Vehicle Division has the following responsibilities:

- Administers the Alabama Uniform Certificate of Title and Anti-Theft Act, the International Registration Plan (IRP), the International Fuel Tax Agreement (IFTA), the Mandatory Liability Insurance Act, motor vehicle dealer license law, and motor vehicle registration laws.
- Maintains associated records; furnishes license plates, decals, forms, manuals and instructions to 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.
- Issues licenses to qualified motor vehicle dealers, wholesalers, reconditioners, and recyclers.

Sections

Administrative Registration Title

Audit Activity

During fiscal year 2012-13, the Motor Vehicle Division conducted 137 compliance audits under requirements of the International Registration Plan and 82 audits under the International Fuel Tax Agreement.

Processing Division

The Processing Division is responsible for the following:

- Implementation and maintenance of the Revenue Integrated Tax System (RITS)
- Processing of electronic funds transfers.
- Management of Cashier's Office.
- Various document and data processing functions.
- Management of mailroom facility.
- Management of Records Center, departmental archives, and records destruction.
- Oversight of various vendor contracts related to mail processing, data processing and imaging, remittance processing, and records destruction.
- 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 2012-13 property tax assessments for airlines, railroads, and public utilities totaled \$17,670,101,544 in market value with an assessed value of \$5,106,525,500. License tax assessments for freightlines totaled 234 companies with an assessed value of \$ 102,367,697 and resulted in total tax collections of \$3,582,869.

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

Sales and Use Tax Division

The Sales and Use Tax Division has the following responsibilities:

- Administers, collects, and enforces the following taxes and fees: sales, use, lodgings, rental, contractors' gross receipts, cellular telecommunications, dry cleaning environmental response trust fund, hydro-electric kilowatt hour, nursing facility, pharmaceutical providers', pre-paid wireless 9-1-1 service charge, utility gross receipts, utility service use, and utility license (2.2%).
- Collects 197 local sales, use, rental and lodgings taxes for 159 localities.

Sections

Tax Administration

Field Operations

Assessments

Audit and Assessment Activity

Sales and Use Tax Section

During fiscal 2012-13, the Sales and Use Tax Division conducted 2,808 audits. Audit collections, refund reductions, delinquents, license amounts, and assessments totaled \$47,804,250.

During fiscal 2012-13, the division entered 26,631 preliminary assessments, totaling \$39,718,598.56 and 7,197 final assessments, totaling \$14,536,459.29. The Sales and Use Tax Division collected \$ 5,206,193.72 in payments for both preliminary and final assessments during 2013.

Tax Policy and Research Division

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

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

2013 Legislative Highlights

Revenue-related Legislation

2013 Regular Session

General Revenue-related Acts

Act 2013-08 (HJR 17)

Extends Capital Credits and Tax Abatements

This act is a House Joint Resolution that continues the capital credits and abatements authorized by Article 7 of Chapter 18, Title 40, *Code of Alabama 1975*, and by Act 2012-54, now appearing as Sections 40-9B-3 (abatements) and 40-18-190 (tax credits); credits and abatements are extended until Dec. 31, 2018.

Effective Date: Feb. 20, 2013

Act 2013-34 (SB 49)

Rebates Certain Qualified Production Expenses; Retroactive to June 14, 2011

This act amends Section 41-7A-43; amends Act 2012-212 (Entertainment Act of 2009) that disconnected the income tax refund from the tax law's rebate for production companies approved for the film rebate; the first \$20 million of production expenditures expended in Alabama on a state-certified production is eligible to be used for rebate calculations; the rebate is equal to 25% of the state-certified production's production expenses, excluding payroll paid to Alabama residents, plus 35% of payroll paid to Alabama residents for the state-certified production, provided production expenses are at least \$500,000; does not increase any caps in the existing law; if production cost exceeds the company's tax liability, then the difference is refunded to the company; retroactively effective to June 14, 2011.

Effective Date: March 1, 2013. This act is retroactively effective to June 14, 2011.

Act 2013-51 (SB 96)

Major 21st Century Manufacturing Zone Act

This act amends Sections 11-99-1, 11-99-2, 11-99-4, 11-99-5, 11-99-6, and 11-99-8; authorizes a municipality to designate certain real property a "Major 21st Century Manufacturing Zone" as a tax increment district; a Major 21st Century Manufacturing Zone is defined as any area aggregating not less than 250 contiguous acres of real property determined by a municipality to be: 1) located, in whole or part, within its boundaries or corporate limits, 2) suitable for the site of an automotive, automotive-industry related, aviation, aviation-industry related, medical, pharmaceutical, semiconductor, computer, electronics, energy conservation, cyber technology, or biomedical industry manufacturing facility or facilities, and 3) an area within which not less than one hundred million dollars (\$100,000,000) of capital expenditure in connection with the establishment, expansion, construction, equipping, development, rehabilitation, or redevelopment of the facility or facilities is anticipated to be made based upon representations and information provided by the anticipated user or users of the facility or facilities and other information the local governing body will have available to it and deemed appropriate; the tax increment base must be determined once the district is created; the tax increment base is defined as the aggregate value, as equalized by the ADOR, of all taxable property located within the tax increment district on the date the district is created; each October 1 following the creation of a tax increment district, the equalized value of all taxable property in the district is determined; if the tax increment base is less than the equalized value of all taxable property in the district, the positive tax increment (additional taxes above the base year taxes) is paid over to the public entity that created the district.

Effective Date: March 6, 2013. The provisions of this act will apply to any tax increment district created before the effective date of March 6, 2013, provided that the tax increment district is created on or after April 1, 2013, and not less than 50 %

by area of the real property within the tax increment district is a Major 21st Century Manufacturing Zone.

Act 2012-64 (HB 84)

Alabama Accountability Act of 2013

This act establishes the Alabama Accountability Act of 2013, relating to public K-12 education; authorizes the establishment of innovative schools and school systems in the state; provides legislative findings and purposes; provides an overview; authorizes the State Board of Education to enter into school flexibility contracts with local school systems; requires the local board of education to submit a document of assurance; requires the State Board of Education to promulgate rules and regulations relating to innovative school systems; requires local school systems to submit an innovation plan to the State Department of Education in order to qualify for innovation status; provides a refundable income tax credit for parents of students enrolled in or assigned to attend a failing public K-12 school in Alabama to offset the cost of transferring to a non-failing public school or a private school; the credit is limited to 80% of the annual state cost of attendance for a public K-12 student during the applicable tax year; provides a credit for individual and corporate contributions to organizations that provided education scholarships to qualifying schools; the tax credit claimed by an individual or a married couple filing jointly is equal to the total contribution to the scholarship organization up to 50% of the tax liability but limited to \$7,500 per taxpayer/couple; the credit claimed by a corporate taxpayer is equal to 50% of total contributions to the scholarship organization up to 50% of the tax liability; the cumulative amount of this credit cannot exceed \$25 million per year; the credit can be carried forward for three years; the income tax credits will be paid by sales tax revenues deposited in the Education Trust Fund by means of an annual transfer authorized by the Comptroller into an income tax credit account; the transfer of monies between funds will be handled between the Revenue Department's Financial Operations Division and the State Comptroller's

Office; provides for oversight of participating schools; provides for the responsibilities of the Department of Revenue; provides for an effective date.

Effective Date: March 14, 2013. The tax credit provided in Section 9 may be first claimed for the 2013 tax year.

Act 2013-66 (SB 204)

Allows Income Tax Credit for the Purchase and Installation of Irrigation Systems to be Carried Forward Five Years

This act amends Section 40-18-342; provides technical corrections to Section 40-18-342; provides for changes to the annual flow rate of rivers or streams excepted from the qualified reservoir requirement; allows the income tax credit to be carried forward five years; allows shareholders a pro rata share of the credit claimed by certain business entities.

Effective Date: June 01, 2013

Act 2013-67 (SB 108)

Creates the Alabama State Law Enforcement Agency

This act amends Sections 41-9-592 and 41-9-593, which relate to the Criminal Justice Information Center Commission; creates the Alabama State Law Enforcement Agency, and the secretary for the Alabama State Law Enforcement Agency who will also be the chairman of the Criminal Justice Information Commission; the secretary for the Alabama State Law Enforcement Agency will be appointed by the governor and the salary for the secretary of the Alabama State Law Enforcement Agency will be set by the governor, and will not be subject to Section 36-6-6; duties of the Alabama State Law Enforcement Agency will include coordinating various law enforcement and investigative services, and serving as Homeland Security Advisor for Alabama; creates the State Bureau of Investigations that will assume the duties of the Alabama Bureau of Investigations; a director will be appointed to this agency by the secretary of the Alabama State Law

Enforcement Agency through the governor; the director's salary will be set by the secretary of the Alabama State Law Enforcement Agency; creates a new division within the Department of Public Safety; creates a director for this agency appointed by the secretary of the Alabama State Law Enforcement Agency; creates the Public Safety Fund which will consist of monies appropriated for support of the functions of the secretary of the Alabama State Law Enforcement Agency, the Department of Public Safety, and the State Bureau of Investigations; transfers certain enforcement and investigative functions of certain agencies to the State Bureau of Investigations; transfers all functions of the Alabama Homeland Security to the secretary of the Alabama State Law Enforcement Agency; transfers certain enforcement functions of certain agencies to the Department of Public Safety; requires the Code Commissioner to make conforming changes in the *Code of Alabama 1975*.

Effective Date: March 19, 2013. Sections 1 and 2 become effective March 19, 2013. The remainder of the act becomes effective on Jan. 1, 2015.

Act 2013-68 (SB 117)

Creates the Office of Secretary of Information Technology; Establishes Permanent Legislative Oversight Committee on Information Technology

This act repeals Sections 16-61D-1 through 16-61D-6, relating to the Office of Information Technology; amends Section 41-4-221, relating to the duties of the Division of Data Systems Management, by deleting subdivisions (1) and (2); creates the Office of Secretary of Information Technology; establishes a Permanent Legislative Oversight Committee on Information Technology; creates a committee to recommend to the Governor a person to serve as the Secretary of Information Technology and provide for its membership; as a result of this act the Department of Revenue may lose ownership of the servers it created for its Gentax system; if IRS deems this act as being too risky for protecting federal tax information, the Department of Revenue could lose the use of this information, which will result in

the loss of millions of dollars in revenue collected each year using federal tax information.

Effective Date: March 19, 2013

Act 2013-88 (HB 101)

The Red Tape Reduction Act

This act adds Sections 41-22-5.1 and 41-22-5.2; requires an agency proposing to adopt, amend or repeal an administrative rule that has an adverse impact on a business to prepare and file a Business Economic Impact Statement with the Joint Committee on Administrative Regulation Review, or its successor, prior to the adoption of the rule if a business notifies the agency that it will be negatively impacted by the proposed rule; impact statements must contain the number of businesses subject to the agency's proposal, as well as the projected reporting, recordkeeping, and other administrative costs required for compliance with the proposal; an impact statement is required to be filed at the time the proposed rule is certified with the Legislative Reference Service; once the rule is certified, an agency must also place the statement on the agency's website in a location easily accessible by the general public; agencies must notify any person electronically who has registered with the agency his or her desire to receive notification of any proposal to adopt, amend or repeal an agency rule; agencies must review all administrative rules every five years; if the head of the agency determines that completion of the review of existing rules is not feasible within five years of the effective date of this act, the agency will publish a statement certifying that determination; requires an agency, once the agency files a notice of intent to adopt, amend, or repeal a rule, to notify the public of the proposed action by posting the text of the rule on its website; agencies determined by the joint committee or its successor to exist primarily to perform certification or licensing-related functions are not required to comply with the provisions of Section 41-22-5.1 unless the joint committee or its successor determines in writing that an agency's proposal requires

an impact statement; any agency or department will fulfill any request for a license or permit within 28 calendar days after receiving the application or notify applicant of the reason for non-issuance of the request.

Effective Date: July 1, 2013

Act 2013-173 (SB 100)

Transfers Certain State Funds to General Fund FY 2014 and Future Fiscal Years

This act provides for the transfer of certain state funds into the State General Fund to help offset the costs of services provided by agencies which receive appropriations from the State General Fund, beginning with the fiscal year ending September 30, 2014, and each fiscal year thereafter; departments affected are the Alabama Alcoholic Beverage Control Board, the Department of Conservation and Natural Resources, the Department of Environmental Management, the Department of Finance, the Department of Insurance, the Department of Labor, the Manufactured Housing Commission, the State Personnel Department, the Public Service Commission, the Department of Revenue, the Securities Commission, the Alabama Surface Mining Commission and the Alabama Tourism Department.

Effective Date: Oct. 1, 2013

At 2013-174 (HB 181)

Lowens State and Local Combined Fee for Disposal of Hazardous Waste/Substances

This act amends Sections 22-30-4, 22-30B-2, 22-30B-2.1, 22-30B-4, and 22-30B-4.; lowers state and local combined fee for the disposal of hazardous waste and substances to \$5.50 per ton; eliminates fee- specific rates which applied to other specific wastes; eliminates the disparity in fees for the Emelle facility compared to any other facility; provides that the first \$400,000 of collections which is designated for the general fund be appropriated to the Alabama Department of

Environmental Management; eliminates the \$1.90 and \$0.50 per ton fees which are collected by the county; funds guaranteed to any county, as stated in Section 22-30B-2.1, of \$.40 per ton will be expended for health purposes and the remainder for purposes as may be appropriated by local act; no county benefitting from the funds stated in Section 22-30B-2.1 will enact any local law levying an additional fee to be paid by the operators of commercial sites for the disposal of hazardous waste or hazardous substances.

Effective Date: June 1, 2013

Act 2013-190 (SB 18)

Distinctive Motorcycle License Plate for Breast Cancer Research

This act creates a distinctive breast cancer research motorcycle license plate; the fee for the license plate is the annual motorcycle fee (\$15), plus an annual additional fee (\$50); license plates are valid for five years; the additional fee will be distributed in accordance with Section 32-6-68.

Effective Date: Jan. 1, 2014

Act 2013-196 (HB 216)

Use Tax Exemption for Parts, Components, and Systems which Become Part of Fixed or Rotary Wing Military Aircraft or Certified Transport Category Aircraft

This act amends Section 40-23-62; allows a corresponding use tax exemption for parts, components, and systems that become a part of a fixed or rotary wing military or certified transport category aircraft which undergoes conversion, reconfiguration, or general maintenance, so long as the address of the aircraft for FAA registration is not in this state; exemption begins for the period commencing Oct. 1, 2012, and ends May 30, 2022, unless extended by joint resolution of the Legislature; exemption will not apply to a local use tax unless previously exempted by local law or approved by resolution of the local governing body; retroactive for the fiscal year beginning Oct. 1, 2012.

Effective Date: May 8, 2013. Retroactive for the fiscal year beginning Oct. 1, 2012, and continuing thereafter following its passage and approval by the Governor, or its otherwise becoming law, and any use tax exemptions provided in conformance with this act prior to the enactment of this act are ratified and confirmed.

Act 2013-200 (HB 279)

Provides for Refunds of Excise Tax Paid on Purchases of Jet Fuels; Purchases of Aviation Jet Fuel Made by Certain Air Carriers Exempt from Sales Tax; Use, Storage or Consumption of Certain Aviation Jet Fuel Exempt from Use Tax

This act amends Sections 40-17-329, 40-23-4, and 40-23-62; provides for a refund of excise tax paid on purchases of aviation jet fuel made by certified or licensed air carriers conducting all-cargo operations engaged in international flights; exempts purchases of aviation jet fuel made by these carriers from sales tax, and exempts the use, storage or consumption of this jet fuel from use tax; adds definitions for “air carrier,” “all-cargo operations,” “international commerce” and “international flights.”

Effective Date: May 8, 2013. The provisions of this act are retroactive to Oct. 1, 2012.

Act 2013-205 (HB 419)

Certain Contractors and Subcontractors Granted Certificates of Sales and Use Tax Exemption to Purchase Building and Construction Materials

This act provides a sales and use tax exemption for contractors and subcontractors on purchases of building materials and construction materials to be included in construction projects of governmental entities; the language found in Section 1. (a) states that the term “governmental entity” means the State of Alabama and its political subdivisions, including a county, a municipality, and an industrial or economic development board or authority. A governmental entity also includes an educational institution of any of the foregoing Alabama political

subdivisions including a public college or university, a county or a city board of education, and the State Board of Education; provides that the Revenue Department will issue exemption certificates to the contractors and subcontractors licensed by the State Licensing Board for General Contractors for the purchase of building materials, construction materials and supplies, and other tangible personal property to be used or included pursuant to a written contract in the construction of a building or other project for and on behalf of a governmental entity which is exempt from the payment of sales and use taxes; requires any contractor or subcontractor purchasing any tangible personal property pursuant to a certificate of exemption to maintain accurate cost accounting of the purchase and use of the property in the construction of the project; allows the Revenue Department to assess any contractor or subcontractor with sales or use taxes on any item purchased with a certificate of exemption that is not properly accounted for and further authorizes the department to levy a civil penalty in the amount of two times any sales or use tax due on the property on any contractor or subcontractor who intentionally uses a certificate of exemption in violation of this act; the Revenue Department may, based on the severity of the violation, bar those who misuse a certificate of exemption issued pursuant to this act from the use of any certificate of exemption on any project for up to two years.

Effective Date: Oct. 1, 2013. For contracts entered into on Jan. 1, 2014, and thereafter. This act will not apply to any contract entered into prior to Jan. 1, 2014, nor to change orders or contract extensions, including revised, renegotiated, or altered contracts, when the original contract was entered into prior to Jan. 1, 2014.

Act 2013-224 (SB 144)

Release of Liens on Vehicles which are 12 or More Model Years Old

This act amends Section 32-8-64.2, as last amended by Act 2011-633, 2011 Regular Session; provides for the release of certain liens after four years from the date of the security agreement as recorded on the certificate of title for vehicles

which are 12 or more model years old.

Effective Date: Aug. 1, 2013

Act 2013-240 (HB 562)

Extends Current Supplemental Privilege Assessment and Monthly Surcharge on Nursing Facilities to August 31, 2015

This act amends Section 40-26B-21, as last amended by Act 2012-536 of the 2012 Regular Session; extends the current supplemental privilege assessment and monthly surcharge on nursing facilities to Aug. 31, 2015; for period of Sept. 1, 2011 to Aug. 31, 2015, the supplemental privilege assessment will be \$1,603.08, annually, for each bed in the nursing facility; beginning with the monthly payment for the supplemental privilege assessment due on Sept. 20, 2012, the monthly surcharge due with each supplemental privilege assessment payment will be \$43.75 per month.

Effective Date: May 15, 2013

Act 2013-241 (HB 140)

Tax Credit against Tax Liability of Taxpayer for Rehabilitation, Preservation and Development of Historic Structures

This act provides for a tax credit to be approved by the Alabama Historical Commission and administered by the Department of Revenue; the non-transferable credit is available for use against the taxes codified in Chapter 16 and Chapter 18 of Title 40 of the *Code of Alabama 1975*; the amount of credit granted will be computed by the Alabama Historical Commission; the commission will issue the taxpayer a tax credit certificate in an amount equal to the lesser of: 1) the amount of tax credit reservation issued for the project, or 2) 25% of actual qualified rehabilitation expenditures for certified historic structures and 10% of the actual qualified pre-1936 non-historic structures; the tax credit will not exceed \$5,000,000 for all allowable property types except a certified historic residential structure, and

\$50,000 for a certified historic residential structure; the aggregate amount of credits in any tax year will not exceed \$20,000,000; any unused portion of the credit may be carried forward for 10 years; the credits granted to any pass-through entity, such as an LLC, LLP, etc. can be passed through to the members of the pass-through entity; tax credits authorized by this act will not be available to owners of qualified structures that submit an application and rehabilitation plan three years following the effective date of this act; applications for the reservation of tax credits will be accepted beginning Oct. 1, 2013, but no tax credit may be credited prior to the taxpayer's return for the taxable year 2014.

Effective Date: May 15, 2013

Act 2013-246 (HB 605)

Extends Private Hospital Assessment and Medicaid Funding Program for Fiscal Years 2014, 2015 and 2016

This act amends Sections 40-26B-70, 40-26B-71, 40-26B-73, 40-26B-77, 40-26B-78, 40-26B-80, 40-26B-82, 40-26B-84, 40-26B-88; adds Section 40-26B-77.1 to Article 5, Chapter 26B of the *Code of Alabama 1975*; extends the private hospital assessment and Medicaid funding program for fiscal years 2014, 2015 and 2016; changes the base year to fiscal year 2011 for purposes of calculating the assessment; provides for a change in the rate imposed from 5.14% to 5.5% of net patient revenue in fiscal year 2011; provides that, beginning on Oct. 1, 2013, state-owned and public hospitals will make intergovernmental transfers to the Medicaid Agency to be used to fund payments for inpatient and outpatient care; provides that state-owned and public hospital certified public expenditures will be for the hospital's uncompensated care and will be used to pay the hospital its disproportionate share payments.

Effective Date: Oct. 1, 2013

Act 2013-249 (SB 38)

Expands Definition of “Agreement” to Include Agreement between the Alabama Land Bank Authority and a Local Authority

This act amends Sections 24-9-4, 24-9-5, 24-9-6, 24-9-7, 24-9-8, and 40-10-132; relating to the Alabama Land Bank Authority; expands the definition of the term “agreement” to include an agreement between an authority and a local authority; defines the term “local authority” as an authority created by a county or municipality for the purpose of transferring property to the land bank authority; allows the land bank authority to institute a foreclosure action; acquires title to property by purchase, donation, exchange, or otherwise provides the procedure to institute a foreclosure action; allows the land bank to submit a request to the Land Commissioner of the State of Alabama for transfer of the state’s interest in tax delinquent properties that have been held by the state for at least five years; provides the procedure for conveyance or disposition of properties or the rights or interests of properties held by the land bank authority; adds a new Section 24-9-10 to Chapter 9, Title 24 of the *Code of Alabama 1975*, to provide for the creation of local land bank authorities, if the number of tax delinquent properties in a county or municipality exceeds 1,000.

Effective Date: Aug. 1, 2013

Act 2013-251 (SB 200)

Distinctive License Plates; Distribution of Additional Fee to the Department of Senior Services

This act amends Section 32-6-68; redirects the \$5.00 annual fee paid to the State Comptroller for deposit in the “penny trust fund account” to an account maintained by the Department of Senior Services, for a program entitled “John L. Buskey Senior Meals Program”; funds deposited in the account are continuously appropriated to the department for the purpose of subdivision 32-6-68(b)(4).

Effective Date: Aug. 1, 2013

Act 2013-265 (HB 658)

Revisions to the Alabama Accountability Act of 2013

This act amends Sections 4, 5, 8 and 9 of the Alabama Accountability Act of 2013, Act 2013-64, 2013 Regular Session; revises definitions for “educational scholarships,” “failing school,” and “qualifying school”; provides for the calculation of tax credits for parents of students enrolled in or assigned to attend a failing school; provides for retention of certain funds by a failing school; provides for treatment of students with disabilities; no public or nonpublic school will be required to enroll a student; prohibits discrimination; provides that nothing in Sections 8 and 9 of the Alabama Accountability Act authorizes the violation of or supersedes the authority of any court ruling that applies to the public school, school system, or school district, specifically any federal court order related to the desegregation of the local school system’s student population; the tax credit provided in Section 9 of the Alabama Accountability Act may be first claimed for the 2013 tax year, but may not be claimed for any tax year prior to the 2013 tax year; revises the tax credit for corporate donors to scholarship programs so that they can claim 100% of contributions made to scholarship-granting organizations during the taxable year for which the credit is claimed up to 50% of their tax liability; provides for retroactive effect; further provides for the manner of payment of scholarships; provides that unclaimed scholarship funds as of September 15th of each year be made available to low- income students, regardless of whether the student is assigned to a failing school.

Effective Date: May 20, 2013. The provisions of the act are retroactive to March 14, 2013.

Act 2013-271 (SJR 22)

Requests the U.S. Congress to Work to Permanently Abolish Estate Tax

This act is a Senate joint resolution, with both houses concurring, which requests the U.S. Congress work to permanently abolish the estate tax.

Effective Date: May 21, 2013

Act 2013-282 (SB 57)

Allows Department of Transportation Office of Fleet Management to Develop Statewide Fleet Management Program

This act amends Sections 23-1-50.1 and 41-17A-6; repeals Chapter 17, Title 41 of the *Code of Alabama 1975*, effective Oct. 1, 2014, regarding the purchase, lease, operation and maintenance of state motor vehicles; allows the Department of Transportation Office of Fleet Management to review state department and agency green fleets plans on an annual basis; the Department of Transportation Office may develop a fleet management program for the state which will operate in a similar manner as the department's Equipment Management Program; all personnel, facilities, property, equipment, and funds assigned, allocated or appropriated to the Department of Finance, Division of Service, for the operation of a transportation pool or the maintenance and repair of state-owned or operated automobiles will transfer to the Alabama Department of Transportation, effective Oct. 1, 2014.

Effective Date: May 21, 2013. Chapter 17, Title 41, Sections 41-17-1 to 41-17-9 are repealed, effective Oct. 1, 2014.

Act 2013-283 (SB 286)

Organizers of Gun Shows Remit Maximum License Tax for Gun Shows Lasting No More than Seven Days

This Act amends Section 40-12-143 to include language which allows organizers of gun and knife shows to conduct a show for no more than seven days by remitting the maximum license tax required for Section 40-12-143 (pistols, revolvers, bowie and dirk knives, etc.), Section 40-12-158 (shotguns, rifles, etc.) and Section 40-12-174(d) (transient vendors licenses). The organizer of the event is responsible for ensuring that each participant has the proper sales tax license and if the participant is not properly licensed, collecting and remitting the sales tax for the participant. If the organizer fails to purchase the appropriate licenses prior to the event, each participant must purchase his/her own license. Organizers are

required to provide a list of the participants to the county and municipality in which the show is held.

Effective Date: Aug. 1, 2013.

Act 2013-295 (HB 19)

Homestead Exemption Restored for Disabled Regardless of Income; Homestead Exemption for People 65 and Older Further Provided for Based on State Taxable Income

This act amends Sections 40-9-19, 40-9-21, and 40-9-21.1, as last amended by Act 2012-313; adds Section 40-9-21-2; restores the code sections in the exact same form as the sections existed prior to Act 2012-313 with two exceptions: 1) the net federal income tax limitation as provided in 40-9-21 for persons age 65 or older will continue to be \$12,000 and these people are exempt from ad valorem property taxes levied by any county of the state, including taxes levied for school districts, and 2) the Department of Revenue will be authorized to further provide for evidence of eligibility other than a tax return for the exemption; the Department of Revenue may by regulation define and specify the condition or state of health that makes a person "permanently and totally disabled" and may issue certificates of disability to any person who meets the specifications; anyone drawing a pension or annuity from the armed services, a private company or any governmental agency because he/she is permanently and totally disabled will automatically be granted a certificate of permanent and total disability by the Department of Revenue; on or after the effective date of this act, if a permanently and totally disabled person does not qualify for the exemption under Section 40-9-21(b), and has not previously submitted written certification of permanent and total disability by any two physicians licensed to practice in this state, he/she may submit as proof of disability affidavits from two physicians licensed to practice in this state, provided that at least one of the physicians is actively providing treatment directly related to the permanent and total disability of the person seeking the exemption; the affidavit

requirement does not apply to anyone receiving the exemption on the effective date of this act; the property must be a single-family home owned and occupied during the tax year as the principal residence of the person qualifying for the homestead exemption; anyone who is permanently and totally disabled, or is over the age of 65, and who qualifies for the homestead exemptions in Sections 40-9-19 and 40-9-21 will be allowed to verify his/her condition each year after initial qualification by mail on a form affidavit to be provided by the tax assessor; anyone who knowingly and willfully gives false information for the purpose of claiming a homestead exemption, or for the purpose of assisting another person in claiming a homestead exemption, will be ordered to pay twice the amount of any ad valorem tax which would have been due retroactive for a period of up to 10 years plus interest at a rate of 15% annually from the date the tax would have been due; any penalties and interest assessed against anyone who obtained an exemption based on false information or anyone who assisted another in claiming an exemption with false information will be paid within thirty days of written demand by the local taxing official or the Department of Revenue, or the State of Alabama will bring civil action to recover the penalties and interest due.

Effective Date: May 21, 2013. The provisions of Section 2 of this act are retroactive to Aug. 1, 2012, and will apply to the tax year beginning Oct. 1, 2012. Anyone claiming an exemption under Section 40-9-19, 40-9-21 or 40-9-21.1, as amended by this act, for the tax year beginning Oct. 1, 2012, may claim any exemption prior to Aug. 1, 2013.

Act 2013-333 (HB 175)

Sale of Ophthalmic Materials

This act amends Section 40-23-1; the dispensing or transferring of ophthalmic materials, including lenses, frames, eyeglasses, contact lenses, and other therapeutic optic devices, to a patient by a licensed ophthalmologist or licensed optometrist, as part of his or her professional service, is a sale subject to state

sales tax; the licensed ophthalmologist or licensed optometrist will collect the state sales tax; when ophthalmic materials are purchased by a consumer covered by a third party benefit plan, including Medicare, the sales tax will be applicable to the amount that the ophthalmologist, optometrist or optician is reimbursed by the third party benefit plan plus the amount that the consumer pays at the time of the sale.

Effective Date: May 23, 2013

Act 2013-336 (HB 394)

Authorizes the Conversion of Trusts to Unitrusts

This act amends Sections 19-3A-102, 19-3A-103, 19-3A-104 and 19-3A-409; concerns the Alabama Principal and Income Act; authorizes a trust to convert to a unitrust; upon conversion, the donor may make a charitable deduction, to be taken in the year that the conversion takes place; when a trust is converted to a unitrust, the donor's charitable contribution can be claimed as a deduction on the Form 40 or 40NR-Schedule A; charitable contributions on Schedule A are subject to limitations, so the allowed charitable deduction for each taxpayer will vary.

Effective Date: Aug. 1, 2013

Act 2013-338 (HB 403)

Requires Name Reservations for All Foreign and Domestic Entities

This act amends Sections 10A-1-5.03, 10A-1-5.04, 10A-1-5.11, 10A-1-5.12, 10A-1-5.14 and 10A-1-5.15; repeals Sections 10A-1-5.21, 10A-1-5.22, 10A-1-5.23, 10A-1-5.24 and 10A-1-5.25; requires name reservations for all foreign and domestic business entities; combines name registration process for foreign entities with the name reservation process for domestic entities; extends the effective date for name reservations to one year from the date the application is accepted for filing; the following entities are exempt from the provisions in subsection 10A-1-5.04(a) requiring the name of a corporation or foreign corporation to contain the word "corporation" or "incorporated," or the abbreviation of one of those words: 1)

nonprofit corporations, 2) foreign nonprofit corporations, 3) banks, 4) trust companies, 5) savings and loan associations, 6) insurance companies, and 7) corporations incorporated before Jan. 1, 1981.

Effective Date: Aug. 1, 2013

Act 2013-345 (HB 517)

Authorizes Alabama Public School and College Authority to Sell and Issue up to \$30,000,000 in Aggregate Principal Amount of Additional Bonds to Provide Funds for Capital Improvements to Certain Schools Damaged by Tornadoes

This act authorizes the Alabama Public School and College Authority to sell and issue up to \$30,000,000 in aggregate principal amount of bonds, in addition to all other bonds previously issued by the authority, for the purpose of providing funds to pay for certain schools that suffered tornado damage on April 27, 2011, and December 25, 2012; the proceeds from the sale of the bonds and the earnings will be allocated as follows: 1) \$15,000,000 to the Mobile County School System for the payment of capital improvements to Murphy High School and 2) \$15,000,000 will be allocated to the State Department of Education to be distributed among Alberta City Elementary School, Phil Campbell High School, University Place Elementary School, Holt Elementary School and Plainview High School; authorizes the authority to provide for the details of the bonds and the sale and issuance of the bonds; the bond issuance does not create any general obligations of the authority, but will be a limited obligation payable solely out of the residues of certain tax receipts; for repayment of the bonds, there are pledged amounts as may be necessary from the residue of the receipts from several taxes: 1) utility gross receipts tax, 2) utility service use tax, 3) sales tax, and 4) use tax; authorizes the authority to pledge for payment of the principal of and interest on the bonds the funds that are appropriated and pledged; provides for the investment of funds by the State Treasurer; provides that the bonds not constitute a debt of the state, but will be limited obligations payable out of the funds appropriated and pledged therefor; the

bond issuance does not create any general obligations of the authority, but will be a limited obligation payable solely out of the residues of certain tax receipts; provides that the bonds and the income therefrom will be exempt from taxation in this state and that the bonds may be used to secure deposits of funds of this state and its political subdivisions, instrumentalities, and agencies, and for investment of fiduciary funds; authorizes the authority to establish procedures and requirements to ensure compliance with tax covenants with which the authority must comply; exempts the bonds from the usury laws of the state; authorizes the authority to issue refunding bonds and give details of the refunding; provides for the employment of attorneys, fiscal advisors, trustees, paying agents, investment bankers, banks and underwriters and for the payment of all expenses incurred in the issuance of the bonds; provides that after payment of the expenses of the issuance of the bonds, the proceeds from the sale thereof will be disbursed on orders or warrants issued by or under the direction of the authority for the purposes for which the bonds are authorized to be issued; provides for the timely expenditure of the proceeds from the sale of the bonds; provides that if any portion of this act is held to be invalid, the holding will not affect the validity of any other portion thereof; authorizes the authority to reimburse the Building Commission, the Department of Finance, and the State Treasurer's Office for costs incurred in providing services for the authority.

Effective Date: May 23, 2013

Act 2013-350 (HB 338)

Facilitates Ability of Discharged Military Service Members to Receive Licensure and Academic Credit for Military Education, Training, and Experience

This act facilitates the ability of discharged military service members to receive licensure and academic credit for military education, training, and experience; provides that a license of a service member will remain in good standing, with

certain exemptions, while the member is deployed, and for a certain period of time; each board of a state public educational institution, community college, or technical school will adopt, by Dec. 31, 2013, a policy requiring each institution under the board's supervision and management to award educational credits to a student, who is also a veteran, enrolled in the institution for courses that are part of the student's military training or service and that meet the standards of the American Council on Education or equivalent standards; except as provided in subsection (c) of Section 4, any member of the Armed Forces of the United States will be left in good standing until, at a minimum, December 31, of the first year following the end of his/her deployment, by the administrative or licensing body with which he/she is licensed or certified, while deployed, if at the time of deployment, the member was in good standing with the branch of the armed services and with the administrative licensing body; while deployed, the service member's license or certificate will be renewed without payment of dues or fees, or obtaining continuing education credits when circumstances associated with military duty prevent him/her obtaining training and a waiver request has been submitted or the military member performs the licensed or certified occupation as part of his/her military duties, or when performing any other act typically required for renewal of the license or certificate; notwithstanding subsections 4 (a) and 4 (b), the licensing board may require that the licensee receive additional credits within the year following the end of deployment; licensees of the Alabama State Bar are regulated by the Alabama Supreme Court and are exempt from Section 4; the court may provide waivers and exemptions for active duty and deployed military members; nothing in this act will be construed to infringe on the ability or decision of a public institution of higher education to determine the number of credits accepted by the institution that may be counted toward graduation.

Effective Date: May 22, 2013

Act 2013-370 (HB 47)

Only Person/Entity Who has Redeemed Property Sold at a Tax Sale May Receive Excess Paid by Purchaser

This act amends Section 40-10-28; provides that only a person or entity who has redeemed property sold at a tax sale may receive the excess paid by a tax sale purchaser; allows the redemptioner to pay all amounts except the excess bid, and upon doing so, to receive a voucher from the County Commission for the amount of the excess bid, which he/she can use in lieu of cash to present to the probate judge to redeem the property; until and unless the property is redeemed, the excess from the tax sale will be held in an escrow account in the county treasury for three years; if at the end of the three year period, there has been no proper request for the excess funds, those funds will be deposited to the credit of the county general fund and will be treated as part of the county general fund; provides that a person or entity, upon presenting proof to the county commission that the property has been properly redeemed within ten years of the tax sale, will receive payment of the excess; after the ten- year period, the excess funds will become the property of the county.

Effective Date: Aug. 1, 2013

Act 2013-372 (HB 261)

Exempts Alabama Wholesale Oil License Tax Fee from Exported Gallons of Oil and on Transmix; Clarifies Terms; Exempts K-1 Kerosene Refined in Alabama for Immediate Export from Destination State Taxes

This act amends Sections 40-17-174, 40-17-322, 40-17-329, 40-17-340 and 40-17-362; exempts the Alabama Wholesale Oil License Fee from exported gallons of oil and on transmix; clarifies the definition of the terms "special fuel" and "two-party exchange"; defines the terms "kerosene," "K-1 kerosene," "associate jobber" and "cellulosic biofuel"; exempts K-1 kerosene refined in this state for immediate export from destination state taxes; tax paid on transmix not used as motor fuel or that is

delivered to a refinery for further processing will be refundable, on a quarterly basis, to the person using the transmix or, if a licensed supplier, a credit may be taken on its monthly supplier return; importers importing motor fuel from a bulk plant or non-terminal storage location, and importers importing motor fuel acquired at an out-of-state terminal from a supplier who has not precollected the tax, will pay the tax on or before the third business day following the day of importation; the proceeds of the tax collected on the additional six cents diesel fuel excise tax and the additional four cents gasoline excise tax will be used in the following manner: 1) where the use is by the Department of Transportation, the use will, with the approval of the Governor, be for the construction and maintenance of public roads and bridges on the state highway system, 2) where the use is by a county, the use will be for the resurfacing, restoration and rehabilitation of the paved county roads and bridges or bridge replacement on the county road system, and 3) where the use is by a municipality, the use will be for resurfacing, restoration, and rehabilitation of roads, bridges, and streets within the municipality, and for bridge replacement within the municipality.

Effective Date: Aug. 1, 2013

Act 2013-373 (HB 323)

Alabama Improvement District Act; Terms of Board Members; Clarifies Procedure for Assessment of Lands within a District

This act amends Sections 11-99A-9, 11-99A-11, 11-99A-13, 11-99A-17, 11-99A-21, 11-99A-30, 11-99A-42 and 11-99A-43; adds Section 11-99A-52; provides for the appointment and terms of members of the board of directors of an Alabama Improvement District; provides for the assessment of lands within a district; assessments will not be made against any land owned or used by a utility in connection with the distribution, transmission, or generation of electric power; in event of nonpayment of the assessment, the board will send notice to the last known address of the owner as shown in the tax assessment records of the tax

assessor or revenue commissioner, specifying that foreclosure proceedings may commence within 10 days of the notice if payment is not made; if the board chooses to sell the property to the highest bidder, the property will be sold in the same manner and upon the same notice as provided by law for the sale of lands or property by foreclosure by power of sale for mortgages; once the board declares the highest bidder and receipt of purchase price, the board will deliver a foreclosure deed to the highest bidder, which will vest legal title to the property sold by foreclosure; provides for issuance of bonds; provides for reassessments and amendments to existing assessments; amendments of Alabama Improvement District Act affected by this act will be deemed declarative of existing law and will have prospective and retroactive operation.

Effective Date: May 23, 2013

Act 2013-398 (HB 215)

Distribution of Net Proceeds from Sale of National Guard License Plates; Commitment to Purchase Process for Specialty License Plates; Creation of a Motorcycle License Plate Category; Creation of Out-of-State College and University License Plates; Revisions to Distinctive Firefighter Motor Vehicle Plate; Proof of Payment for Federal Heavy Vehicle Excise Tax; Expiration Dates of Issued Licenses No Longer Applicable for Commercial Motor Vehicles

This act amends Sections 32-6-111.2, 32-6-64, 32-6-67, 32-6-68, 32-6-270, 32-6-272, 32-6-58 and 32-7A-17; repeals Section 40-12-267; distributes the net proceeds from the sale of National Guard license plates to the National Guard Foundation and provides for the use of the funds; authorizes the Commissioner of Revenue to prescribe the manner in which persons make application and remit funds for the commitment to purchase process for specialty license plates; specifies that a sponsoring organization that fails to achieve the required number of commitments may not submit another application for a period of one year; authorizes the Legislative Oversight Committee on License Plates to consider

license plate applications for the creation of license plate categories for motorcycles; provides that an application for the creation of a motorcycle license plate category will be for Quantity Class 2 only; provides that if the sponsoring organization is applying for passenger car plate and motorcycle plate categories, separate applications will be required to be filed; provides that the number of commitments to purchase for both passenger car and motorcycle license plate categories will be required to be obtained before the categories will be established and commitments cannot be combined in order to reach the required threshold; allows the approval of distinctive license plates for out-of-state colleges and universities by the legislative oversight committee after obtaining the certain minimum commitments to purchase; provides for the distribution of the fees from the distinctive license plate to the State General Fund; provides that a retired volunteer firefighter retired from a volunteer fire department in another state will be eligible to obtain a distinctive firefighter motor vehicle tag; provides for the issuance of a distinctive law enforcement memorial license plate; provides for an additional annual fee of \$50 for the license plate and distribution of the proceeds of the additional fee; provides for the design of the tag; deletes the specific weight reference and generally requires an applicant to furnish proof of payment of any federal heavy vehicle excise tax imposed by Title 26, *United States Code* §4481, on certain motor vehicles prior to the licensing official issuing, transferring, or renewing any motor vehicle registration and license plate for the motor vehicles; provides that when renewing a motor vehicle registration that contains more than one individual or entity listed thereon as a registrant, the valid driver's license or identification card number, a department- approved federal identifying number, national driver's license, or the federal employer identification number for only one of the individuals or entities listed as a registrant will be required to be included within the motor vehicle registration records in the state and county databases; repeals Section 40-12-267, which provides for expiration dates of licenses issued, which are no longer

applicable for certain commercial motor vehicles.

Effective Date: Sections 1 and 2 become effective Jan. 1, 2014. Sections 3 and 4 become effective May 23, 2013

Act 2013-402 (HB 514)

Allows Proceeds from Four-Cent Excise Tax on Gasoline and Lubricating Oil Distributed to Counties to be Used for Vegetation Management

This act amends Section 40-17-362; repeals Section 40-17-224; adds definition of "vegetation management"; allows the proceeds of the four-cent per gallon excise tax on gasoline and lubricating oil distributed to counties to be used for vegetation management on the rights-of-way of county roads including, but not limited to, restoration and maintenance and cleaning of the full width of the right-of-way through the use of herbicides, heavy equipment, and other means.

Effective Date: Aug. 1, 2013

Act 2013-424 (HB 455)

Counties Granted Power to Designate Qualifying Large Contiguous Tracts of Underutilized Real Property as Major 21st Century Manufacturing Zones

This act amends Sections 11-99-1 and 11-99-2, as amended by Act 2013-51 enacted at the 2013 Regular Session of the Legislature of Alabama; authorizes a county to designate certain real property as a Major 21st Century Manufacturing Zone as a tax increment district; Major 21st Century Manufacturing Zone is defined as any area aggregating not less than 250 contiguous acres of real property determined by a local governing body to be: 1) located, in whole or part, within its boundaries or corporate limits, 2) suitable for the site of an automotive, automotive-industry related, aviation, aviation-industry related, medical, pharmaceutical, semiconductor, computer, electronics, energy conservation, cyber technology, or biomedical industry manufacturing facility or facilities, and 3) an area within which not less than \$100,000,000 of capital expenditure in connection with the

establishment, expansion, construction, equipping, development, rehabilitation, or redevelopment of the facility or facilities is anticipated to be made based upon representations and information provided by the anticipated user or users of the facility or facilities and other information that the local governing body has available to it and deemed appropriate; upon the creation of a tax increment district, the tax increment base must be determined; the tax increment base is defined as the aggregate value, as equalized by the Alabama Department of Revenue, of all taxable property located within the tax increment district on the date the district is created; each October 1 following the creation of a tax increment district, the equalized value of all taxable property in the district is determined.

Effective Date: May 23, 2013

Act 2013-443 (SB 240)

Exempts Durable Medical Equipment, Prosthetics and Orthotics Devices and Medical Supplies from Any State, County and Municipal Sales and Use Taxes

This act expands the sales and use tax exemption for durable medical equipment to include prosthetics and orthotics devices, and medical supplies, as defined under the Medicare program, that are sold pursuant to a valid prescription and billed by a third party payer (private insurance company) from any state, county and municipal sales and use taxes; exempt items include, but are not limited to, any of the following: 1) durable medical equipment, including repair parts and the disposable or single patient use supplies required for the use of the equipment, 2) medical oxygen and related equipment and supplies, 3) prosthetic and orthotic devices, and 4) medical supplies, as defined and covered under the Medicare program, including, but not limited to, catheters, catheter supplies, ostomy bags and supplies related to ostomy care, specialized wound care products, and similar items that are covered by and billed to a third party payer.

Effective Date: Oct. 1, 2014

Local Revenue-related Acts

Act 2013-170 (HB 04)

Tax Exemption for Lurleen B. Wallace Community College Foundation and Calhoun Community College Foundation

This act exempts the Lurleen B. Wallace Community College Foundation and the Calhoun Community College Foundation, in furtherance of its charitable purposes, from any state, county, and local ad valorem, sales and use taxes.

Effective Date: April 30, 2013

Act 2013-199 (HB 271)

Distribution of TVA Payments in Morgan County

This act further provides for the distribution and expenditure of in-lieu-of-taxes payments received from the Tennessee Valley Authority distributed to Morgan County; repeals act 2011-267 of the 2011 Regular Session.

Effective Date: Oct. 1, 2013

Act 2013-225 (SB 249)

Alters/Rearranges Boundary Lines/Corporate Limits of Alabaster in Shelby County

This act alters, rearranges, and extends the boundary lines and corporate limits of the City of Alabaster in Shelby County.

Effective Date: Aug. 1, 2013

Act 2013-228 (SB 325)

Authorizes Automated Traffic Safety Law Enforcement in City of Center Point in Jefferson County as a Civil Violation

This act authorizes automated traffic safety law enforcement in the City of Center Point in Jefferson County as a civil violation; provides certain procedures to be followed by the city using automated photographic traffic enforcement; provides

that the owner of a vehicle involved in running a traffic light, stop sign, or violating the speed limit in the city is presumptively liable for a civil violation and the payment of a specified fine; provides procedures to contest liability; provides for jurisdiction in Jefferson County and the City of Center Point over civil violations and allows petitions for judicial review in the Jefferson County Circuit Court for trial *de novo*; creates a cause of action for any person held responsible for payment of the fine against the person who was actually operating a vehicle during the commission of a civil violation defined in this act.

Effective Date: Aug. 1, 2013. Effective the first day of month following the expiration of 60 days after its approval by the Governor, or its otherwise becoming law.

Act 2013-230 (SB 357)

Alters/Rearranges Boundary Lines/Corporate Limits of Foley in Baldwin County

This act alters, rearranges, and extends the boundary lines and corporate limits of the City of Foley in Baldwin County.

Effective Date: Aug. 1, 2013

Act 2013-231 (SB 358)

Alters/Rearranges Boundary Lines/Corporate Limits of Foley in Baldwin County

This act alters, rearranges, and extends the boundary lines and corporate limits of the City of Foley in Baldwin County.

Effective Date: Aug. 1, 2013

Act 2013-232 (SB 359)

Alters/Rearranges Boundary Lines/Corporate Limits of Foley in Baldwin County

This act alters, rearranges, and extends the boundary lines and corporate limits of the City of Foley in Baldwin County.

Effective Date: Aug. 1, 2013

Act 2013-235 (SB 395)

Alters/Rearranges Boundary Lines/Corporate Limits of Fairhope in Baldwin County

This act alters, rearranges, and extends the boundary lines and corporate limits of the City of Fairhope in Baldwin County.

Effective Date: Aug. 1, 2013

Act 2013-243 (SB 420)

Proceeds from Privilege or License Tax in Baldwin County Distributed to the Historic Blakely Authority

This act amends Section 45-2-244.183; provides for the use of the portion of the proceeds from a privilege or license tax on the leasing or renting of tangible personal property distributed to the Historic Blakely Authority; of the portion distributed to the Historic Blakely Authority, for the fiscal year ending September 30, 2013, and the next two fiscal years, the funds may be expended 50 % for capital outlay and 50 % for operations; in any fiscal year that the authority adds to and supplements its lease tax revenue with contributions of capital expansion funds or other equivalent capital contributions of real or personal property from other sources, an amount of funds from this act earmarked for capital outlay equal to 50 % of the additional contributions for capital outlay or equivalent capital contributions may be expended for operations in lieu of expending for capital outlay.

Effective Date: May 15, 2013

Act 2013-244 (SB 434)

Alters/Rearranges Boundary Lines/Corporate Limits of Florence in Lauderdale County

This act alters, rearranges, and extends the boundary lines and corporate limits of the City of Florence in Lauderdale County.

Effective Date: Aug. 1, 2013

Act 2013-292 (HB 117)

Authorizes the Mobile County Commission to Impose Additional Issuance Fee in Office of License Commissioner

This act authorizes the Mobile County Commission to impose, by resolution, an additional issuance fee not to exceed \$5 on each motor vehicle registration, boat renewal or registration, manufactured home registration, business license application, or other instrument registered or application applied for in the office of the license commissioner; proceeds from the fee will be used by the commission for storage of records and purchase and maintenance of equipment and technology within the Office of the License Commissioner.

Effective Date: May 21, 2013

Act 2013-296 (HB 235)

Alters/Rearranges Boundary Lines/Corporate Limits of Fort Payne in DeKalb County

This act alters, rearranges, and extends the boundary lines and corporate limits of the City of Fort Payne in DeKalb County.

Effective Date: Aug. 1, 2013

Act 2013-298 (HB 341)

Alters/Rearranges Boundary Lines/Corporate Limits of Tuscaloosa and Northport in Tuscaloosa County

This act alters, rearranges, and extends the boundary lines and corporate limits

of the Cities of Tuscaloosa and Northport in Tuscaloosa County to remove certain property from the corporate limits of Tuscaloosa and add the property to Northport.

Effective Date: Aug. 1, 2013

Act 2013-299 (HB 359)

Authorizes Sheriff of Washington County to Collect Motor Vehicle Impoundment Fee When the Vehicle was Being Used to Transport Illegal Drugs

This act authorizes the sheriff of Washington County to collect a motor vehicle impoundment fee in the amount of \$100 when a motor vehicle was impounded by the sheriff because the vehicle was being used to transport illegal drugs; the sheriff will establish and maintain a Sheriff's Vehicle Impoundment Fund and deposit collected proceeds into the fund; the sheriff will keep an account of all monies collected and the transactions of the fund for audit by the Department of Examiners of Public Accounts; all monies deposited into the fund will be expended at the discretion of the sheriff for law enforcement purposes in the interest of the public.

Effective Date: May 21, 2013

Act 2013-303 (HB 433)

Lowers the Convenience Fee per Transaction on the Renewal of a License Plate Made on the Internet, Other Electronic Means, or By Mail, in the Office of the Judge of Probate of Monroe County

This act amends Act 2011-245 of the 2011 Regular Session; lowers the convenience fee per transaction on the renewal of a motor vehicle license plate made on the Internet or by other electronic means, or by mail, in the office of the Judge of Probate in Monroe County to \$2.00; the fees will be collected and deposited in the county general fund.

Effective Date: Aug. 1, 2013

Act 2013-304 (HB 509)

Provides an Additional Expense Allowance and Salary for the Russell County Revenue Commissioner

This act provides for an additional expense allowance and salary for the Russell County Revenue Commissioner, commencing on the first day of the month immediately following the effective date of this act; the Russell County Revenue Commissioner will receive an additional expense allowance in the amount of \$10,000 annually; the cost of the expense allowance will be paid on a prorated basis in the same manner and from the same funds as the salary the revenue commissioner is receiving on the effective date of this act; the expense allowance will be treated in the same manner as salary for purposes of retirement benefits; beginning with the expiration of the term of the incumbent revenue commissioner, the annual salary for the revenue commissioner will be increased by \$10,000 each year and, at that time, the expense allowance in Section 1 will become null and void.

Effective Date: Aug. 1, 2013

Act 2013-314 (SB 338)

Alters/Rearranges Boundary Lines/Corporate Limits of Weaver in Calhoun County

This act alters, rearranges, and extends the boundary lines and corporate limits of the City of Weaver in Calhoun County.

Effective Date: Aug. 1, 2013

Act 2013-318 (SB 468)

Appropriation of TVA Funds in Jackson County

This act amends and reenacts Section 1 of Act 1979-473, 1979 Regular Session, as amended by Act 1999-550 and Act 2012-421; provides for the appropriation of funds received by the county from payments made in-lieu-of-taxes by the

Tennessee Valley Authority; will not affect any payments for the fiscal year ending Sept. 30, 2013.

Effective Date: Oct. 1, 2013.

Act 2013-321 (HB 266)

Authorizes City of Auburn to Increase the Special Ad Valorem Tax for Support of Education

This act authorizes the governing body of the City of Auburn, in Lee County, to increase the rate at which there is levied and collected by the city, on all taxable property situated within the city, the special ad valorem tax for the support and furtherance of education; rate increased by 14 mills (\$1.40 on each one hundred dollars) of assessed value.

Effective Date: Contingent upon voter approval

Act 2013-322 (HB 344)

Extends Termination Date of Lodging Tax in Madison County

This act amends Section 4 of Act 2004-418 of the 2004 Regular Session, as amended by Act 2012-442 of the 2012 Regular Session; extends the termination date of lodging tax in Madison County to Sept. 30, 2032.

Effective Date: May 23, 2013

Act 2013-325 (HB 435)

Authorizes Lee County Commission to Levy Additional Sales and Use Tax outside the Corporate Limits of Auburn, Opelika and Phenix City

This act authorizes the Lee County Commission to levy an additional sales and use tax outside the corporate limits of the Cities of Auburn, Opelika and Phenix City; the county commission may levy a one percent sales and use tax against gross sales, use, storage or other consumption subject to the state sales or use taxes levied by Sections 40-23-2(1), 40-23-2(2) and 40-23-61(a); proceeds collected from the additional sales and use tax to be used for funding a parks and recreation

program in the county (50 %) and to provide funding for additional county sheriffs (50%); provides for the enforcement of the act; provides for referendum.

Effective Date: Contingent upon voter approval

Act 2013-327 (HB 609)

Authorizes Baldwin County to Borrow from the County Oil and Gas Severance Tax Trust Fund

This act amends Section 45-2-245.20; authorizes Baldwin County to borrow from the Baldwin County Oil and Gas Severance Tax Trust Fund created by Act 1989-959; authorizes the trustees to loan, in one transaction only, all or any part of the funds on deposit in the trust fund to Baldwin County; the county commission will have the authority in their discretion, in one transaction only, to borrow the funds from the trust fund and will be required to expend all funds borrowed solely for the purpose of encouraging, promoting, or assisting economic and industrial development in Baldwin County; repayment of the loan will be made in semi-annual installments of principal and interest over a term not to exceed 15 years from the date of the loan, at a rate of interest equal to one percent more than the published market rate payable on 10-year term U.S. Treasury Notes; repaid principal funds will not be borrowed a second time.

Effective Date: May 22, 2013

Act 2013-328 (HB 666)

Allocation and Expenditure of TVA Payments in Morgan County

This act provides for the allocation and expenditure of money received from the Tennessee Valley Authority and distributed to Morgan County pursuant to Act 2010-135, 2010 Regular Session, for fiscal years 2014, 2015 and 2016.

Effective Date: May 22, 2013

Act 2013-344 (HB 497)

Authorizes Crenshaw County Commission to Levy One-Half Percent Sales and Use Tax Increase

This act authorizes the Crenshaw County Commission to levy a one-half percent sales and use tax increase to be distributed to the Association of Volunteer Fire Departments (75%) for eligible fire departments and emergency medical service organizations, and to the county commission (25%) for fire protection and emergency medical services, and for public safety purposes; upon dissolution or abandonment of any eligible fire department or emergency medical service, any remaining funds or assets will be transferred to the Crenshaw County Association of Volunteer Fire Departments; subject to approval at local referendum; if approved by voter majority, the act will become operative on the first day of the second month following its passage.

Effective Date: Contingent upon voter approval

Act 2013-358 (HB 479)

Clay County Commission Authorized to Sell Gasoline and Diesel Fuel to Volunteer Fire Departments and Rescue Squads

This act authorizes the Clay County Commission to sell gasoline, diesel fuel and other petroleum products to volunteer fire departments and rescue squads serving the county.

Effective Date: May 22, 2013

Act 2013-359 (HB 480)

Special Recording Fee on Real Property and Personal Property Instruments in Shelby County Judge of Probate

This act amends Section 7 of Act 248, of the 1975 Regular Session, as amended by Act 2010-530, 2010 Regular Session; provides for a special recording fee of \$8 on real property and personal property instruments filed for record with the Shelby

County Judge of Probate; further provides for the fee and distribution of the additional fee.

Effective Date: Aug. 1, 2013

Act 2013-365 (HB 510)

Recording Fee on Documents Filed for Record with the Russell County Judge of Probate

This act amends Section 1 of Act 2006-360 of the 2006 Regular Session; authorizes a recording fee of \$5 for each instrument filed for record in the office of the judge of probate and for each marriage license issued; the fee will be paid to the county and collected by the Russell County Judge of Probate; the fees will be collected and deposited by the judge of probate in an account managed by the judge of probate and accumulated for the purpose of modernizing the records and record keeping of the probate office, at the discretion of the judge of probate; excess funds may be used to offset the cost to the county general fund for the general operation of the probate office.

Effective Date: Aug. 1, 2013

Act 2013-377 (HB 532)

Establishes County Business License for Door-to-Door Sales in Calhoun County

This act amends Sections 45-8-70.01 and 45-8-241; establishes a county business license for persons engaged in commercial door-to-door sales promotion of products or services for profit in Calhoun County; provides for violations; provides an automobile allowance for the county commissioner of licenses; provides a citation fee of \$7 for persons cited for failure to pay for a county business license; citation fees will be deposited in the county treasury and \$2 of each fee will be disbursed to the commissioner of licenses for the operation of that office.

Effective Date: Aug. 1, 2013

Act 2013-378 (HB 534)

Repeals Act 1971-393, Relating to Distribution of Calhoun County's Share of State Gasoline Excise Tax

This act repeals Act 1971-393, 1971 Regular Session, relating to the distribution of a portion of the Calhoun County share of the state gasoline excise tax to incorporated municipalities in the county; Act 1971-393 provides that county commissions or other governing bodies of all counties having populations of not less than 95,000 nor more than 115,000 are authorized and directed to appropriate and set aside seventeen and one-half percent of the county's share of the state gasoline excise tax, to be distributed to several incorporated municipalities in the county on the basis of the ratio of the population of each municipality to the total population of all municipalities in the count according to the most recent federal decennial census; all monies received by municipalities under Act 1971-393 are to be used and expended exclusively for the construction, improvement and maintenance of highways and streets, for traffic control, and related administrative expenses.

Effective Date: July 1, 2013

Act 2013-380 (HB 627)

Concerning the Birmingham-Jefferson County Transit Authority

This act repeals Act 2004-500 of the 2004 Regular Session, Act 993 of the 1971 Regular Session, Act 204 of the 1971 Third Special Session, Act 329 of the 1973 Regular Session, Act 508 of the 1973 Regular Session and Act 87-449 of the 1987 Regular Session; relates to any transit authority organized under laws authorizing a public corporation for the purpose of providing a public transportation system in any county having a population of not less than 600,000 according to the last or any subsequent federal decennial census; provides for the continued applicability of the act to an authorizing county which had, at one time, been subject to the act, notwithstanding a subsequent change in the county's population; provides for the

organization of a transit authority which would govern the establishment and operation of a public transportation system; provides for the fixing of rates, fees, and charges by the authority; provides for the issuance of bonds; provides for the dissolution of the transit authority; provides for the application of this act to the Birmingham-Jefferson County Transit Authority; provides for the calculation of annual payments by the authorizing county, the principal municipality and any participating municipality; provides for the calculation of ad valorem taxes paid by the authorizing county; provides for the transit authority's discontinuance or reduction in service to any municipality which fails to timely pay for the services; provides for the use of ad valorem taxes to pay, in certain instances, the amounts owed by any municipality.

Effective Date: May 22, 2013

Act 2013-389 (HB 558)

Additional Tax on Tobacco and Tobacco Products in Randolph County

This act amends Sections 3 and 6 of Act 2003-213 of the 2003 Regular Session, as last amended by Act 2010-402 of the 2010 Regular Session; provides an additional tax on tobacco and tobacco products in Randolph County; the county will contract with the Department of Revenue to purchase stamps; ten percent of the proceeds will be distributed to the Randolph County Equine and Agricultural Association to be used to pursue educational opportunities related to and to promote all types of agriculture in Randolph County and its surrounding area; the funds distributed to the Randolph Industrial Development Council will be expended solely for the recruitment of new or the expansion of existing industries; none of the proceeds distributed to the Randolph County Equine and Agricultural Association or the Randolph Industrial Development Council will be used for salaries.

Effective Date: May 23, 2013

Act 2013-392 (HB 569)

Alters/Rearranges Boundary Lines/Corporate Limits of Woodland in Randolph County

This act alters, rearranges, and extends the boundary lines and corporate limits of the municipality of Woodland in Randolph County.

Effective Date: May 22, 2013

Act 2013-393 (HB 571)

Levies Additional Sales Tax on Liquor Sold in Dallas County

This act levies an additional five percent sales tax on liquor sold in Dallas County by entities licensed by the Alcoholic Beverage Control Board; proceeds will be allocated as follows: 1) twenty-five percent to the district attorney for Dallas County, 2) seventy-five percent to the Dallas County Drug Court; taxes will be due and payable to the Director of Revenue or any other county officer or employee charged with the duty of collecting county licenses or privilege taxes, on or before the last day of each month next succeeding the month in which the tax accrues; any person who fails to pay the tax within the time required will pay a delinquent penalty of 10 percent of the amount of tax due, together with interest at the rate of one-half of one percent per month or fraction from the date on which the tax became due and payable.

Effective Date: Aug. 1, 2013

Act 2013-403 (HB 582)

Establishes Volunteer Fire Districts in Marshall County

This bill allows the Marshall County Commission, under certain conditions, to establish volunteer fire districts for the purpose of preventing fires, or for fire protection, or for recognized scopes of practice of fire departments; provides for the manner in which the district may be formed; authorizes a referendum in each fire district to provide funding for the district through a fire protection service fee, not to exceed \$10, on each occupied residence, dwelling or business; provides for

certain exemptions for the service fee; provides for distribution and expenditure of funds; provides that the collection, administration and enforcement of the fee occur as closely as possible at the same time, in the same manner and under the same requirements and laws as are the ad valorem taxes of the state.

Effective Date: May 22, 2013. Fees established at referendum in the fire district.

Act 2013-405 (HB 621)

Increases the Share of TVA Payments Going to the DeKalb County Economic Development Authority

This act amends Section 45-25-160.03; increases the share of TVA in-lieu-of-taxes payments received by DeKalb County going to the DeKalb County Economic Development Authority for the fiscal years beginning Oct. 1, 2013, 2014 and 2015; through fiscal year ending Sept. 30, 2013, the development authority will be appropriated \$50,000; beginning Oct. 1, 2013, the development authority will receive the following appropriations: 1) fiscal year 2013-2014, the first \$75,000, 2) fiscal year 2014-2015, the first \$100,000, 3) fiscal year 2015-2016, the first \$125,000; and 4) in the fiscal year beginning Oct. 1, 2016, the appropriated amount will remain at \$125,000 unless otherwise specified by local act of the Legislature.

Effective Date: May 23, 2013

Act 2013-408 (HB 630)

Increases Special Recording and Indexing Fee in Fayette County

This act amends Section 8 of Act 1986-309 and Sections 1 and 2 of Act 1990-191, now appearing as Section 45-29-83.47; increases the special recording and indexing fee in Fayette County to \$5 for cases filed in probate court, real property and personal property instruments, incorporation, notary bond, name change, and marriage licenses issued by, or marriage ceremony performed by, the judge of probate; provides for deposit and expenditure of fees.

Effective Date: Aug. 1, 2013

Act 2013-409 (HB 633)

Tax Assessor, Tax Collector and Judge of Probate in Wilcox County will assist the County Commission in the Collection of the Solid Waste Fee

This act provides that, upon request, the tax assessor, tax collector, and judge of probate will include the amount owed for the solid waste fees in the bills for the collection of ad valorem taxes and the renewal notices for motor vehicle license plates, and by the collection of the solid waste fees in conjunction with the payment of ad valorem taxes or the renewal of motor vehicle license plates; the Wilcox County Commission, by agreement may authorize the tax assessor, tax collector and judge of probate to retain or receive a portion of any solid waste fees collected as an administrative fee to cover the costs of collection; the net fees collected will be forwarded to the Wilcox County Commission.

Effective Date: Aug. 1, 2013

Act 2013-412 (HB 681)

Authorizes the Formation of the South Lake Martin Fire District in Elmore and Tallapoosa Counties

This act authorizes the formation of the South Lake Martin Fire District for fire protection and emergency medical services near Lake Martin in order to provide support to the Willow Point/Ourtown Fire District and the Windermere Fire District, and provide enhanced services in these districts; authorizes the assessment of a family and home protection fee for the purpose of funding the district; provides for distribution and expenditure of fees; provides for referendum to be created; provides for referendum to establish service charges; the property and income of the district, income from bonds issued by the district, conveyances by or to the district, leases, mortgages and deeds of trust by or to the district will be exempt from all state taxation.

Effective Date: May 22, 2013. Contingent upon voter approval; no fire district will be created unless it is approved by the majority of votes cast at a referendum

election in the proposed district. Service charges must also be approved at a referendum election.

Act 2013-427 (HB 616)

Establishes a Consolidated and Unified System for Assessment and Collection of Taxes under the Supervision of Designated Madison County Revenue Commissioner

This act provides for the establishment of a consolidated and unified system for the assessment and collection of taxes under the supervision of an elected county official designated as the Madison County Revenue Commissioner; provides for the election, power, duties, term of office and compensation of official; abolishes the offices of tax assessor and tax collector; provides that the substantive provisions of the act will become effective on approval of the electors.

Effective Date: Contingent upon voter approval

Act 2013-433 (HB 650)

Alters/Rearranges Boundary Lines/Corporate Limits of Springfield in St. Clair County

This act alters, rearranges, and extends the boundary lines and corporate limits of the City of Springville in St. Clair County.

Effective Date: Aug. 1, 2013

Act 2013-434 (HB 654)

Exempts East Alabama Community Development Corporation from Calhoun County and Municipal Sales and Use Taxes

This act exempts the East Alabama Community Development Corporation operating in Calhoun County from any county and municipal sales and use taxes.

Effective Date: Aug. 1, 2013

Act 2013-435 (HB 656)

Appropriation of TVA Funds in Jackson County

This act amends and reenacts Section 1 of Act 1979-473, 1979 Regular Session, as amended by Act 1999-550, and Act 2012-421; provides for the appropriation of funds received by Jackson County, directly or indirectly, from payments made in lieu of taxes by the Tennessee Valley Authority; will not affect any payments for the fiscal year ending Sept. 30, 2013.

Effective Date: Oct. 1, 2013

Act 2013-441 (HB 683)

Authorizes City Governing Body of Midfield in Jefferson County to Levy Additional Ad Valorem Tax

This act authorizes the city governing body of Midfield in Jefferson County to levy an additional ad valorem tax of 14 mills on each dollar of taxable property to be paid to the city general fund and used for general municipal purposes; provides for a referendum and election by a majority of qualified voters in the city.

Effective Date: Contingent upon voter approval

Act 2013-442 (HB 37)

Exempts Food Pantry in Talladega County from State, County and Municipal Sales and Use Taxes

This act exempts, under certain conditions, a food pantry located in Talladega County which distributes food for charitable purposes and which has been granted status as a nonprofit organization under Section 501(c)(3) of the federal Internal Revenue Code from all state, county, and municipal sales and use taxes when it purchases food and food related products for distribution; defines a "food pantry" as a charitable, nonprofit organization which collects, purchases, or otherwise accumulates food and food related items for food distribution without any charge for charitable purchases.

Effective Date: Aug. 1, 2013

Interest Rates for Calendar Quarters 2013

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

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

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

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

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

Montgomery — 2545 Taylor Road (36117)
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

Annual Report of Qualifying Projects for Capital Credit

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

Since enactment, there have been a total of 444 capital credit projects that have been placed in service with a total of \$19,634,599,591 in actual investment costs and at least 55,502 actual jobs created. Currently, the department is holding several additional notices pending receipt of requested additional information.

To date, approximately \$620,432,911 in capital credits has been claimed against the income tax liability of projects that have been placed in service.

Submitted by:



Julie P. Magee

Commissioner of Revenue

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

RECAP OF CAPITAL CREDIT PROGRAM

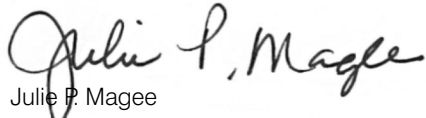
Data Based on Notices of Projects Placed in Service Received in Reporting Year					
Reporting Year	1995-2010	2011	2012	2013	Total For All Years
Notices of Projects Placed in Service in Reporting Year	404	14	11	15	444
Actual Jobs Created Based on Notices of Projects Placed in Service in Reporting Year	51,260	1,011	895	2,336	55,502
Actual Project Costs Based on Notices of Projects Placed in Service in Reporting Year	\$14,840,908,947	\$473,926,890	\$313,602,315	\$4,006,161,439	\$19,634,599,591
Data Based on Income Tax Credits Claimed in Reporting Year					
Reporting Year	1995-2010	2011	2012	2013	Total For All Years
Capital Credits Claimed in Reporting Year	\$454,718,706	\$43,882,657	\$55,620,850	\$66,210,698	\$620,432,911

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

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

Since enactment, there have been a total of five (5) projects granted abatements with an estimated total capital investment of \$1,460,945,334. Currently, one capital credit project has been approved but has not been placed in service.

Submitted by:



Julie P. Magee

Commissioner of Revenue

C: Lieutenant Governor Kay Ivey

Mike Hubbard, Speaker of the House

Del Marsh, President Pro Tempore

Members of the Alabama Legislature

RECAP OF ABATEMENTS AND CAPITAL CREDITS PROGRAM

Data Based on Abatement Agreements (NAICS 2121) Granted in Reporting Year			
Reporting Year	2012	2013	Total For All Years
Projects Granted Abatements per Act 2012-54	4	1	5
Estimated Total Capital Investment	\$1,436,915,334	\$24,030,000	\$1,460,945,334
Sales and Use Tax Abatements Claimed	\$56,065	\$91,449	\$147,514
Property Tax Abatements Claimed	\$0	\$617,389	\$617,389
Data Based on Income Tax Credits Claimed (NAICS 2121) In Reporting Year			
Reporting Year	2012	2013	Total For All Years
Capital Credits Claimed per Act 2012-54	\$0	\$0	\$0

Revenue Abstract

Fiscal Year: October 1, 2012-September 30, 2013

Title of Tax	FYTD 2012-13	FYTD 2011-12	% Change	FYTD Refunds 2012-13	FYTD Net 2012-13
Bulk Storage Withdrawal Fee	\$ 35,781,075.56	\$ 41,290,210.45	(13.34)	\$ 329,958.05	\$ 35,451,117.51
Business Privilege Tax	133,123,025.54	118,390,276.75	12.44	18,074,448.19	115,048,577.35
CMRS Wireless 911 Service Charge	6,524,143.68			1,040.11	6,523,103.57
Coal Severance (\$.135/ton)***	4,915,241.62	231,039.95		0.00	4,915,241.62
Coal Severance (\$.20/ton)***	4,226,384.78	3,221,519.16	31.19	0.00	4,226,384.78
Contractors' Gross Receipts	42,057,718.12	37,491,545.94	12.18	6,013.09	42,051,705.03
Deeds and Assignments	2,998,566.12	2,715,604.72	10.42	154,148.54	2,844,417.58
Dry Cleaning Registration Fee	433,583.74	397,098.36	9.19	0.00	433,583.74
Estate and Inheritance	18,459.86	302,790.46	(93.90)	0.00	18,459.86
Financial Institutions' Excise	36,867,707.86	39,023,639.03	(5.52)	3,964,958.21	32,902,749.65
Forest Products' Severance	5,289,362.62	5,085,902.92	4.00	27,931.22	5,261,431.40
Freight Line R.R. Equipment	3,417,878.97	3,586,112.36	(4.69)	0.00	3,417,878.97
Gasoline	402,453,425.25	402,115,623.55	0.08	4,752,094.79	397,701,330.46
Gasoline (Aviation & Jet Fuel)	2,404,778.91	624,698.81		478,643.43	1,926,135.48
Hazardous Waste Fee	1,335,372.20	1,007,887.68	32.49	0.00	1,335,372.20
Hospital Assessment Fee	241,968,005.57	226,376,216.56	6.89	37,729.69	241,930,275.88
Hydro-Electric KWH	5,516.31	945,614.50	(99.42)	0.00	5,516.31
IFTA License Tax	10,375,926.80	9,906,446.80	4.74	0.00	10,375,926.80
Income Tax—Corporate	450,521,057.17	422,668,390.72	6.59	101,222,488.97	349,298,568.20
Income Tax—Individual	3,753,387,566.17	3,537,164,103.83	6.11	550,867,831.21	3,202,519,734.96
IRP Registration Fees	47,276,794.75	47,067,727.38	0.44	0.00	47,276,794.75
Lodgings	53,916,980.14	51,801,586.05	4.08	32,311.66	53,884,668.48
Medicaid Nursing Facility	104,277,680.75	106,071,984.69	(1.69)	968,401.53	103,309,279.22
Medicaid Pharmaceutical Services	9,383,552.47	9,464,120.45	(0.85)	0.00	9,383,552.47
Miscellaneous Tags	275,374.62	238,215.10	15.60	351.50	275,023.12
Miscellaneous Taxes*	455,993.83	457,082.86	(0.24)	930.49	455,063.34
Mobile Telecommunications	80,510,697.61	82,403,518.78	(2.30)	0.00	80,510,697.61

ALABAMA DEPARTMENT OF REVENUE

Title of Tax	FYTD 2012-13	FYTD 2011-12	% Change	FYTD Refunds 2012-13	FYTD Net 2012-13
Motor Fuels (Diesel)	135,527,061.95	130,418,788.97	3.92	4,909,723.19	130,617,338.76
Motor Registration Reinstatement Fees	893,243.82	1,662,916.97	(46.28)	1,123.00	892,120.82
Motor Vehicle Title Fees	22,549,179.90	20,986,223.18	7.45	605.50	22,548,574.40
Motor Vehicle Salvage Inspection Fees	858,452.00	940,740.10	(8.45)	0.00	858,452.00
Oil & Gas Privilege	87,233,468.68	83,703,393.38	4.22	1,225,851.44	86,007,617.24
Oil & Gas Production	28,917,319.24	27,778,319.14	4.10	402,289.18	28,515,030.06
Oil Lubricating	1,821,139.40	1,950,715.26	(6.64)	24,222.68	1,796,916.72
Oil Wholesale License	6,814,991.21	5,689,402.71	19.78	25,428.02	6,789,563.19
Pari-Mutuel Pool	1,557,286.68	1,840,893.13	(15.41)	0.00	1,557,286.68
Property Tax**	365,554,958.56	365,349,223.32	0.06	0.00	365,554,958.56
Rental or Leasing	62,715,288.38	61,127,901.75	2.60	205,157.18	62,510,131.20
Sales	2,026,866,139.06	1,994,425,975.28	1.63	3,485,912.71	2,023,380,226.35
Scrap Tire Environmental Fee	3,789,555.13	3,854,875.09	(1.69)	60.85	3,789,494.28
Solid Waste Disposal Fee	6,232,339.36	6,593,557.06	(5.48)	0.00	6,232,339.36
Store Licenses	556,442.15	542,804.49	2.51	90.90	556,351.25
Tobacco Cigarette Tax	120,230,498.92	126,189,484.32	(4.72)	120,423.12	120,110,075.80
Tobacco OTP Tax	7,611,827.64	7,371,634.83	3.26	5,827.07	7,606,000.57
T.V.A. Electric	112,086,389.99	121,420,696.89	(7.69)	0.00	112,086,389.99
Use	312,764,841.07	286,033,857.66	9.35	4,468,899.72	308,295,941.35
Utility Gross Receipts	401,429,072.66	383,095,528.36	4.79	1,273,070.99	400,156,001.67
Utility License (2.2%)	144,931,325.70	149,887,822.74	(3.31)	0.00	144,931,325.70
Total	\$9,285,142,692.52	\$8,930,913,712.49	3.97	\$697,067,966.23	\$8,588,074,726.29

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

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

*** Due to processing changes for Coal Severance (\$.135/Ton), Coal Severance (\$.20/Ton), and Hazardous Waste tax collections that would have normally been credited to FY12 was credited to FY13. (Coal Severance \$.135/ton—\$2,272,893.64; Coal Severance \$.20 /Ton—\$490,030.72, and Hazardous Waste \$249,710.39)

Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2013

\$220,653,802

Delinquent Taxes Collected

	2009-10	2010-11	2011-12	2012-13
Assessment Collections	\$40,472,499	\$35,987,755	\$47,144,909	\$48,276,483
Field Collections				
Auburn/Opelika	3,097,920	2,396,208	2,590,294	1,697,806
Dothan	1,768,593	1,515,957	2,470,483	1,561,855
Gadsden	1,793,385	1,957,579	2,471,071	2,555,410
Huntsville	3,296,108	4,336,883	4,212,201	4,586,867
Jefferson/Shelby	5,276,663	4,767,153	5,428,544	5,701,921
Mobile	5,008,924	5,278,584	4,054,547	4,562,003
Montgomery	2,439,106	2,559,683	2,858,390	4,493,845
Tuscaloosa	2,212,235	1,501,312	3,223,718	2,654,564
Subtotal for field	\$24,892,934	\$24,313,359	\$27,309,248	\$27,814,271
TOTAL	\$65,365,433	\$60,301,114	\$74,454,157	\$76,090,754

Net Taxable Assessed Valuation by County

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

October 1 lien date

County	2008	2009	2010	2011
Autauga	\$ 619,809,820	\$ 620,414,930	\$ 623,574,380	\$ 624,358,330
Baldwin	4,325,261,680	3,847,829,140	3,682,594,220	3,533,180,340
Barbour	223,168,540	216,909,280	217,547,560	214,423,260
Bibb	154,923,960	149,764,126	150,961,840	155,424,480
Blount	392,256,000	388,520,200	396,321,720	394,740,080
Bullock	81,825,720	82,288,460	86,136,600	87,979,810
Butler	184,821,170	176,761,648	184,003,648	185,331,620
Calhoun	996,625,200	974,669,960	980,681,400	999,863,020
Chambers	277,412,000	287,265,660	284,961,790	276,081,690
Cherokee	250,329,180	246,221,540	250,568,120	264,325,540
Chilton	359,786,940	350,667,440	359,053,580	369,640,260
Choctaw	203,920,040	213,348,020	215,987,500	239,989,780
Clarke	310,087,940	296,743,580	314,692,080	316,929,440
Clay	98,117,060	96,994,220	97,549,380	99,576,460
Cleburne	115,768,850	114,640,440	114,240,380	117,524,348
Coffee	396,626,286	397,446,275	410,770,700	414,982,260
Colbert	444,193,720	484,064,080	495,977,720	500,231,140
Conecuh	119,697,460	117,637,680	122,903,940	130,559,200
Coosa	145,083,535	143,580,980	145,223,520	147,555,300
Covington	378,522,550	370,480,540	375,505,850	379,485,810
Crenshaw	100,859,660	101,536,800	101,503,360	104,350,860
Cullman	775,715,860	756,161,320	774,400,800	791,136,380
Dale	323,499,880	330,103,003	328,346,520	339,217,260
Dallas	316,049,500	316,913,140	313,394,220	331,212,720
DeKalb	433,345,820	453,887,060	460,401,360	464,901,940

County	2008	2009	2010	2011
Elmore	\$ 969,754,820	\$ 928,661,820	\$ 929,815,860	\$ 941,262,940
Escambia	346,429,160	350,446,960	370,370,560	379,397,320
Etowah	808,374,720	791,855,940	799,877,600	810,121,480
Fayette	130,866,370	125,411,200	126,373,900	124,812,160
Franklin	216,184,717	216,833,257	224,052,453	225,479,180
Geneva	151,377,442	148,806,730	149,217,280	157,854,181
Greene	125,523,370	126,677,160	126,368,336	130,279,040
Hale	123,803,642	126,686,582	130,966,570	136,541,010
Henry	153,096,295	147,609,280	152,946,480	154,849,000
Houston	1,287,000,580	1,299,688,100	1,325,340,420	1,353,232,920
Jackson	385,799,100	374,436,640	390,794,680	393,810,320
Jefferson	8,409,031,826	8,245,873,930	8,185,133,819	8,146,614,897
Lamar	113,264,960	113,791,927	113,544,440	114,565,140
Lauderdale	668,456,380	664,563,560	714,889,120	731,693,800
Lawrence	268,187,480	255,873,500	258,452,500	264,515,600
Lee	1,536,335,940	1,538,584,220	1,495,887,813	1,506,212,180
Limestone	665,703,540	655,276,744	700,612,400	708,900,300
Lowndes	106,557,180	114,313,040	108,758,000	109,486,360
Macon	142,984,500	153,909,760	129,282,740	120,890,900
Madison	3,538,089,580	3,527,368,600	3,593,372,500	3,706,791,440
Marengo	222,077,780	221,503,900	202,700,720	234,397,680
Marion	231,314,210	220,302,353	223,526,130	224,679,858
Marshall	836,621,480	818,124,220	822,318,560	834,498,860
Mobile	4,315,479,220	4,213,734,780	4,405,370,280	4,434,075,826
Monroe	204,311,500	195,864,820	286,802,780	326,676,020

ALABAMA DEPARTMENT OF REVENUE

County	2008	2009	2010	2011
Montgomery	\$ 2,698,292,413	\$ 2,331,318,620	\$ 2,523,962,488	\$ 2,540,572,060
Morgan	1,238,192,600	1,251,651,040	1,258,250,880	1,279,118,380
Perry	78,962,380	82,533,080	82,771,180	83,313,040
Pickens	136,099,147	135,631,520	139,725,660	142,979,846
Pike	271,027,860	272,004,080	269,633,160	277,230,970
Randolph	282,603,820	274,174,560	284,706,800	286,770,780
Russell	430,088,820	434,742,340	444,993,120	459,271,580
St. Clair	734,302,446	727,997,100	740,896,680	752,210,540
Shelby	2,834,467,460	2,781,694,046	2,752,687,620	2,757,093,961
Sumter	119,323,990	121,884,415	125,638,600	138,550,432
Talladega	810,081,140	794,665,500	804,107,160	902,285,240
Tallapoosa	605,107,070	618,290,740	638,011,200	643,266,660
Tuscaloosa	2,091,378,000	2,091,479,300	2,168,876,080	2,216,327,420
Walker	612,764,380	608,404,486	609,032,580	606,280,850
Washington	230,226,220	291,094,240	283,841,140	336,842,440
Wilcox	133,981,000	133,099,360	131,029,820	132,533,240
Winston	302,209,000	294,349,900	294,059,680	299,552,560
TOTAL	\$51,593,441,909	\$50,356,062,872	\$51,006,301,977	\$51,608,839,739

Property Tax Collections

October 1, 2011, lien date; October 1, 2012, collection date

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

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 3,992,382	\$ 4,959,294	\$ 6,696,104	\$ 3,173,053	\$ 18,820,833
Baldwin	22,201,281	37,318,160	41,035,000	17,568,944	118,123,385
Barbour	1,439,651	2,122,796	3,822,826	1,126,208	8,511,480
Bibb	1,005,420	1,551,826	1,609,318	248,071	4,414,635
Blount	2,439,280	6,430,596	3,832,358	1,330,807	14,033,041
Bullock	566,709	1,656,380	1,708,796	306,799	4,238,683
Butler	1,272,113	2,210,429	2,673,051	1,277,110	7,432,703
Calhoun	6,387,652	13,536,468	18,835,486	9,079,717	47,839,323
Chambers	1,896,081	5,663,175	4,311,117	541,654	12,412,027
Cherokee	1,660,902	4,133,595	5,710,631	451,774	11,956,902
Chilton	2,384,778	8,256,481	3,792,566	1,116,726	15,550,552
Choctaw	1,557,879	2,519,957	3,510,049	114,790	7,702,676
Clarke	2,017,669	3,539,663	5,123,563	656,084	11,336,979
Clay	647,101	1,152,470	1,499,434	317,889	3,616,894
Cleburne	785,721	1,740,802	2,245,268	523,672	5,295,463
Coffee	2,577,700	4,498,774	7,162,850	3,227,145	17,466,469
Colbert	3,408,355	4,902,798	8,834,538	3,177,416	20,323,107
Conecuh	858,580	2,458,525	1,461,936	390,265	5,169,307
Coosa	965,060	1,133,600	1,898,179	63,076	4,059,915
Covington	2,394,069	3,877,782	3,570,101	2,551,666	12,393,617
Crenshaw	747,565	2,306,773	1,412,052	212,532	4,678,921
Cullman	5,152,816	8,286,395	7,660,787	4,772,188	25,872,186
Dale	2,170,747	4,753,529	3,595,947	2,985,965	13,506,188
Dallas	2,137,284	4,385,103	4,108,778	1,084,240	11,715,404
DeKalb	3,031,242	6,069,242	7,472,620	2,714,885	19,287,989

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Elmore	\$ 6,070,778	\$ 8,488,246	\$ 10,215,105	\$ 1,708,134	\$ 26,482,263
Escambia	2,456,567	5,229,832	6,309,126	2,297,231	16,292,757
Etowah	5,222,807	10,902,654	13,412,094	6,063,481	35,601,036
Fayette	809,181	1,608,895	1,245,227	499,260	4,162,562
Franklin	1,457,421	3,912,261	2,569,040	2,090,007	10,028,729
Geneva	997,196	2,399,242	1,904,042	685,232	5,985,712
Greene	875,607	2,353,875	1,919,083	341,844	5,490,409
Hale	907,576	2,365,436	1,515,768	249,701	5,038,482
Henry	966,454	2,213,364	1,974,288	486,462	5,640,569
Houston	8,549,160	17,807,100	14,262,738	4,632,493	45,251,491
Jackson	2,575,894	3,404,042	4,744,730	4,202,553	14,927,220
Jefferson	53,573,577	116,743,940	232,044,672	200,695,543	603,057,732
Lamar	780,512	1,789,699	1,356,947	265,344	4,192,503
Lauderdale	4,577,096	8,797,276	13,800,841	5,570,994	32,746,206
Lawrence	1,709,578	3,742,145	2,950,915	336,144	8,738,782
Lee	9,789,213	21,859,785	20,178,261	29,332,561	81,159,821
Limestone	4,647,490	10,506,090	8,940,453	5,458,654	29,552,686
Lowndes	742,730	2,773,152	1,891,492	306,118	5,713,492
Macon	793,980	1,592,464	4,431,752	479,049	7,297,244
Madison	23,735,818	43,040,155	104,014,982	40,462,159	211,253,114
Marengo	1,583,759	3,323,587	2,500,621	2,383,688	9,791,655
Marion	1,435,753	1,757,798	2,291,291	1,114,101	6,598,942
Marshall	5,273,695	12,160,562	11,832,397	7,532,495	36,799,148
Mobile	30,475,180	92,592,781	132,990,251	17,359,738	273,417,949
Monroe	2,135,051	4,739,727	3,463,322	748,411	11,086,512

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Montgomery	\$16,809,626	\$ 21,260,606	\$ 29,066,082	\$ 29,866,893	\$ 97,003,207
Morgan	8,956,081	17,023,756	21,729,700	13,977,809	61,687,345
Perry	542,521	1,928,039	1,119,730	180,400	3,770,690
Pickens	919,382	2,421,672	1,582,694	990,765	5,914,512
Pike	1,900,548	3,745,837	3,403,910	1,395,278	10,445,573
Randolph	1,795,976	3,767,520	3,358,627	581,787	9,503,910
Russell	2,911,281	5,649,269	11,208,437	3,100,280	22,869,267
St. Clair	4,904,947	9,215,244	11,055,771	2,793,206	27,969,169
Shelby	17,913,068	21,928,910	86,000,053	31,865,037	157,707,068
Sumter	893,155	2,420,919	1,877,180	561,985	5,753,237
Talladega	6,150,593	9,117,399	15,555,749	5,453,034	36,276,775
Tallapoosa	4,136,670	5,843,330	9,834,066	1,403,733	21,217,798
Tuscaloosa	15,443,906	24,529,835	42,072,451	17,585,961	99,632,152
Walker	4,057,027	5,874,321	6,477,005	3,617,083	20,025,436
Washington	2,679,109	4,807,741	5,095,809	98,506	12,681,164
Wilcox	882,870	2,880,179	1,354,951	137,845	5,255,845
Winston	1,908,393	2,644,577	3,427,757	630,640	8,611,367
TOTAL*	\$338,645,258	\$670,627,878	\$1,010,562,766	\$508,554,312	\$2,528,390,214

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

Industrial Exemption Assessed Value

October 1, 2011, lien date

County	State	County	School	Municipal
Autauga	\$ 0	\$ 0	\$ 0	\$ 0
Baldwin	11,015,720	11,015,720	0	9,011,620
Barbour	113,120	113,120	113,120	113,120
Bibb	372,020	372,020	0	0
Blount	0	0	0	0
Bullock	0	0	0	0
Butler	0	0	0	0
Calhoun	2,458,480	2,458,480	2,458,480	2,458,480
Chambers	2,855,420	2,855,420	2,855,420	0
Cherokee	0	0	0	0
Chilton	0	0	0	0
Choctaw	0	0	0	0
Clarke	0	0	0	0
Clay	0	0	0	0
Cleburne	0	0	0	0
Coffee	0	0	0	0
Colbert	0	0	0	0
Conecuh	0	0	0	0
Coosa	0	0	0	0
Covington	0	0	0	0
Crenshaw	0	0	0	0
Cullman	0	0	0	0
Dale	0	0	0	0
Dallas	0	0	0	0
DeKalb	0	0	0	0
Elmore	0	0	0	0
Escambia	1,094,540	0	0	0

County	State	County	School	Municipal
Etowah	\$ 0	\$ 0	\$ 0	\$ 0
Fayette	0	0	0	0
Franklin	0	0	0	0
Geneva	0	0	0	0
Greene	0	0	0	0
Hale	0	0	0	0
Henry	0	0	0	0
Houston	0	0	0	0
Jackson	0	0	0	0
Jefferson	0	0	0	0
Lamar	0	0	0	0
Lauderdale	0	0	0	0
Lawrence	0	0	0	0
Lee	2,229,820	2,229,820	0	2,229,820
Limestone	0	0	0	0
Lowndes	0	0		0
Macon	0	0	0	0
Madison	0	74,720	74,720	42,940
Marengo	11,704,780	11,704,780	0	1,073,780
Marion	0	0	0	0
Marshall	0	0	0	0
Mobile	0	0	0	0
Monroe	0	0	0	0
Montgomery	16,868,140	16,868,140	16,868,140	16,327,960
Morgan	0	0	0	0
Perry	0	0	0	0
Pickens	0	0	0	0

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 2,692,140	\$ 2,692,140	\$ 2,692,140	\$ 2,686,940
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	\$51,404,180	\$50,384,360	\$25,062,020	\$33,944,660

Abatements Assessed Value (Ad Valorem)

October 1, 2011, lien date

County	State	County	School	Municipal
Autauga	\$ 3,003,480	\$ 3,003,480	\$ 0	\$ 2,963,760
Baldwin	3,559,940	3,559,940	0	2,587,820
Barbour	1,064,260	1,064,260	0	695,420
Bibb	0	0	0	0
Blount	398,060	398,060	0	288,400
Bullock	51,950	51,950	0	70,000
Butler	28,370,120	28,370,120	0	24,440,440
Calhoun	42,084,440	42,084,440	0	42,009,140
Chambers	42,279,520	42,279,520	0	953,140
Cherokee	2,971,540	2,971,540	0	2,971,540
Chilton	14,779,980	14,779,980	0	14,779,980
Choctaw	8,868,040	8,868,040	0	0
Clarke	5,828,820	5,828,820	0	5,078,920
Clay	2,607,060	2,607,060	0	2,607,060
Cleburne	0	0	0	0
Coffee	15,550,100	15,550,100	0	8,640,220
Colbert	55,446,840	55,446,840	0	6,784,020
Conecuh	8,016,920	8,016,920	0	0
Coosa	899,960	899,960	0	0
Covington	8,516,360	8,516,360	0	6,959,500
Crenshaw	31,660,640	31,660,640	0	28,116,440
Cullman	63,526,040	63,526,040	0	39,895,240
Dale	5,739,540	5,739,540	0	4,801,840
Dallas	7,131,520	7,131,520	0	1,223,560
DeKalb	32,347,880	32,347,880	0	32,278,320
Elmore	3,037,040	3,037,040	0	1,001,640
Escambia	11,938,600	11,938,600	0	7,553,560

County	State	County	School	Municipal
Etowah	\$ 50,398,640	\$ 50,398,640	\$ 0	\$ 47,929,000
Fayette	79,040	79,040	0	79,040
Franklin	4,668,680	4,668,680	0	4,668,680
Geneva	2,838,564	3,425,164	0	3,425,164
Greene	5,702,720	5,702,720	0	239,960
Hale	3,158,560	3,158,560	0	0
Henry	465,860	465,860	0	465,860
Houston	7,057,420	7,057,420	0	6,809,340
Jackson	19,634,600	19,634,600	0	17,641,040
Jefferson	162,443,020	162,384,280	0	109,386,770
Lamar	7,936,180	7,936,180	0	7,936,180
Lauderdale	9,547,740	9,547,740	0	9,547,740
Lawrence	9,838,100	9,838,100	0	178,200
Lee	118,654,680	118,654,680	0	118,209,520
Limestone	14,898,480	14,898,480	0	14,059,540
Lowndes	7,369,620	5,180,540	0	115,240
Macon	5,943,060	5,943,060	0	5,943,060
Madison	192,028,880	192,028,880	0	191,576,640
Marengo	0	0	0	0
Marion	1,264,202	1,574,202	0	1,386,935
Marshall	20,370,900	20,370,900	0	18,188,680
Mobile	914,330,700	914,330,700	0	79,132,400
Monroe	2,777,560	2,777,560	0	1,680,840
Montgomery	158,002,700	158,002,700	0	153,137,920
Morgan	316,172,040	316,172,040	0	128,024,540
Perry	496,000	496,000	0	0
Pickens	985,560	985,560	0	985,560

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 22,753,870	\$ 22,753,870	\$ 0	\$ 17,495,350
Randolph	0	0	0	0
Russell	5,077,620	5,077,620	0	5,405,420
St. Clair	51,312,600	51,312,600	0	36,778,120
Shelby	37,653,640	37,653,640	0	23,137,440
Sumter	3,136,200	3,136,200	0	675,980
Talladega	137,816,340	137,816,340	0	17,168,760
Tallapoosa	24,328,120	24,328,120	0	23,608,920
Tuscaloosa	354,037,800	354,037,800	0	27,045,760
Walker	7,738,740	7,738,740	0	4,269,894
Washington	11,326,780	11,326,780	0	0
Wilcox	1,959,700	1,959,700	0	0
Winston	1,452,220	1,452,220	0	1,404,700
Total	\$3,095,335,786	\$3,093,984,566	\$0	\$1,314,438,153

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
2010	16,807	\$175,362,109	8,692	\$ 4,319,711.25	279	\$ 359,574.94	711	\$1,356,467.17
2011	15,397	\$159,874,986	6,048	\$ 5,818,914.23	315	\$ 638,500.89	1,240	\$2,167,643.73
2012	13,422	\$110,033,954	12,229	\$ 6,965,307.41	449	\$ 760,477.24	1,101	\$1,793,589.07
2013	11,333	\$107,038,987	8,318	\$ 4,174,903.32	456	\$1,371,457.83	1,175	\$1,453,025.75
TOTAL	56,959	\$552,310,036	35,287	\$21,278,836.21	1,499	\$3,130,010.90	4,227	\$6,770,725.72

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

2010	\$1,716,042.11
2011	\$2,806,144.62
2012	\$2,554,066.31
2013	\$2,824,483.58

Income Tax Collections and Refunds

Income Tax Collections

	2009-10	2010-11	2011-12	2012-2013
Individual Paid on Estimates	\$ 196,629,771.89	\$ 218,280,871.87	\$ 228,551,647.14	\$ 281,544,657.44
Withholding	2,677,359,186.61	2,736,527,774.08	2,837,000,880.33	2,894,295,481.64
S-Corp Shareholder Total	42,096,396.19	97,612,466.29	109,585,621.10	146,452,887.76
Collected as Additional Tax Due	298,170,718.56	325,699,408.95	362,025,955.26	431,094,539.33
Total Individual Gross	\$3,214,256,073.25	\$3,378,120,521.19	\$3,537,164,103.83	\$3,753,387,566.17
Total Corporate Gross	\$ 463,617,151.43	\$ 369,377,542.86	\$ 422,668,390.72	\$ 450,521,057.17
Total Income Tax Collections	\$3,677,873,224.68	\$3,747,498,064.05	\$3,959,832,494.55	\$4,203,908,623.34

Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
2009-10	1,256,342	\$616,044,093	\$ 54,607,973	\$670,652,066
2010-11	1,244,219	\$582,217,019	\$ 78,574,771	\$660,791,790
2011-12	1,145,682	\$519,727,240	\$ 43,365,571	\$563,092,811
2012-13	1,179,219	\$550,867,831	\$101,222,489	\$652,090,320

*FY 09, FY 10, FY 11, and FY 2012 refund totals are detailed as follows:

	FY 2010	FY 2011	FY 2012	FY 2013
Individual Refunds	1,253,082	1,240,396	1,142,557	1,175,188
Corporate Refunds	3,260	3,823	3,125	4,031
TOTAL REFUNDS*	1,256,342	1,244,219	1,145,682	1,179,219

Alabama Individual Income Tax Facts

Return Data

(Based on Tax Year 2011)

Individual returns filed	1,891,504
Number filed electronically	1,444,997
Number of joint returns	651,992
Number with paid preparer signature	1,198,510
Adjusted gross income	\$87,744,091,090.45
Number of returns itemizing deductions	1,218,901
Total Alabama tax liability shown on returns	\$2,686,635,748.00
Number of returns with tax due at time of filing	499,164
Amount of tax due	\$233,914,235.00
Number of returns showing overpayments	1,200,466
Amount of overpayments	\$589,181,684.00
Number of "zero" balance returns	223,348

Consumer Use Tax Collections

Reported on Alabama Form 40 and 40A

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

*First available on 2000 tax year returns.

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 les-

sons, 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.)

Alabama Alternative Fuels Fund promotes, develops and raises awareness about alternative fuels. (Available tax year 2007.)

Alabama Military Support Foundation promotes better relations between employers and National Guard/Reserve members. (Available tax year 2009.)

Alabama Association of Rescue Squads fund provides training to member rescue squads and inspections to insure that member's equipment and buildings meet standards. (Available tax year 2012.)

Alabama Veterinary Medical Foundation Spay/Neuter Program provides assistance to low income residents to spay or neuter their dogs or cats. (Available tax year 2012.)

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

Contributions

FY 2013

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund (1984)	631	\$ 6,718
Alabama Arts Development (1982)	590	5,614
Alabama Nongame Wildlife Fund (1982)	752	10,632
Child Abuse Trust Fund (1983)	1,604	21,744
Alabama Veterans' Program (1989)	1,230	20,976
Alabama Indian Children's Scholarship Fund (1990)	346	3,282
Penny Trust Fund (1990)	311	2,854
Foster Care Trust Fund (1992)	734	10,019
Mental Health Fund* (1997)	787	7,397
Neighbors Helping Neighbors Fund (1997)	425	3,762
Breast and Cervical Cancer Fund (2001)	1,161	14,766
4H Clubs (2003)	354	3,586
Organ Center Donor Awareness Fund (2006)	354	2,363
National Guard Foundation, Inc. (2006)	348	3,152
USA Mitchell Cancer Research Institute (2006)	1,125	14,693
Alternative Fuel Research Fund (2007)	255	1,429
Alabama Military Support Foundation (2009)	706	8,625
Alabama Association of Rescue Squads (2012)	380	3,617
Alabama Veterinary Medical Foundation Spay/Neuter Program (2012)	677	7,929
Total	12,770	\$153,158

*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 2013

Political Party	Contributions	Amount
Democratic	6,307	\$7,545
Republican	5,350	\$7,781

*Taxpayers filing Alabama individual income tax returns during fiscal year 2013 designated the amounts shown as contributions to the Alabama political parties. Reference §17-16-2, *Code of Alabama 1975*, for the definition of political parties.

Estimated Fuel Tax by County

County	2009-2010	2010-11	2011-12	2012-13
Autauga	\$ 5,155,982.42	\$ 5,899,202.11	\$ 5,843,500.11	\$ 6,321,270.72
Baldwin	16,051,966.90	22,683,945.48	22,469,757.00	23,776,585.61
Barbour	2,608,263.79	2,713,321.16	2,687,701.18	2,733,478.86
Bibb	2,674,166.92	3,185,880.95	3,155,798.93	3,242,408.40
Blount	6,048,621.59	7,150,222.18	7,082,707.69	7,362,800.95
Bullock	977,831.02	927,916.05	919,154.40	997,415.82
Butler	2,653,270.81	2,436,451.65	2,413,445.96	2,396,165.09
Calhoun	15,576,178.43	12,726,857.88	12,606,687.15	13,326,314.65
Chambers	4,634,651.15	3,861,119.98	3,824,662.15	3,981,593.59
Cherokee	2,870,804.72	3,262,221.67	3,231,418.82	3,369,371.79
Chilton	4,796,462.09	5,253,531.67	5,203,926.28	5,569,174.00
Choctaw	2,106,757.03	1,757,986.96	1,741,387.53	1,794,164.92
Clarke	3,389,457.01	2,892,883.13	2,865,567.67	2,965,348.45
Clay	2,007,634.43	1,835,940.51	1,818,605.02	1,874,324.02
Cleburne	2,021,565.18	2,021,953.81	2,002,861.93	2,116,953.22
Coffee	5,675,170.51	6,216,392.41	6,157,695.41	5,901,645.94
Colbert	7,454,555.07	6,713,144.69	6,649,757.21	7,025,487.18
Conecuh	1,671,153.40	1,488,106.39	1,474,055.25	1,479,446.34
Coosa	1,515,236.24	1,475,741.35	1,461,806.96	1,540,776.12
Covington	5,076,148.55	5,126,655.55	5,078,248.16	4,842,362.37
Crenshaw	1,559,707.45	1,671,969.25	1,656,182.02	1,744,132.74
Cullman	10,150,153.91	10,293,094.28	10,195,903.86	10,790,812.61
Dale	6,211,504.13	5,677,168.89	5,623,563.40	5,835,474.34
Dallas	5,319,936.56	3,788,542.54	3,752,770.01	3,932,099.38
DeKalb	7,569,215.81	7,897,501.04	7,822,930.52	8,152,018.32
Elmore	6,964,835.87	9,949,023.44	9,855,081.84	9,602,413.72
Escambia	4,719,307.20	4,139,064.71	4,099,982.44	4,273,716.99

County	2009-2010	2010-11	2011-12	2012-13
Etowah	\$ 13,270,640.41	\$ 11,773,674.12	\$ 11,662,503.63	\$ 12,165,890.74
Fayette	2,537,002.68	2,271,405.17	2,249,957.89	2,322,461.76
Franklin	3,968,118.66	3,590,164.19	3,556,264.81	3,649,659.63
Geneva	3,461,253.92	3,222,438.48	3,192,011.27	3,298,896.35
Greene	1,088,205.37	877,380.65	869,096.16	891,971.65
Hale	1,731,698.56	1,827,338.74	1,810,084.47	1,903,374.96
Henry	2,210,701.81	2,240,223.75	2,219,070.90	2,373,031.93
Houston	11,213,176.78	11,043,061.19	10,938,789.37	11,915,729.81
Jackson	7,039,847.56	6,481,434.49	6,420,234.88	6,626,843.64
Jefferson	80,585,599.56	63,647,192.04	63,046,216.56	61,780,603.19
Lamar	2,183,911.92	1,752,073.24	1,735,529.65	1,823,753.85
Lauderdale	11,389,454.27	11,473,149.75	11,364,816.90	10,813,407.79
Lawrence	4,372,646.01	4,417,547.04	4,375,835.27	4,549,163.00
Lee	11,484,290.48	13,316,079.19	13,190,344.86	14,647,594.72
Limestone	7,999,461.46	9,737,742.44	9,645,795.81	10,352,896.50
Lowndes	1,442,367.73	1,368,219.21	1,355,300.08	1,390,679.56
Macon	2,449,667.63	1,860,132.99	1,842,569.07	1,930,273.99
Madison	34,223,549.97	37,416,091.23	37,062,797.51	39,380,171.66
Marengo	2,750,786.01	2,368,712.70	2,346,346.62	2,431,671.80
Marion	4,035,093.38	3,548,768.17	3,515,259.66	3,521,082.29
Marshall	10,924,381.76	10,649,530.17	10,548,974.18	10,991,479.33
Mobile	44,350,664.57	40,438,000.92	40,056,173.44	43,458,063.76
Monroe	3,034,758.85	2,637,518.05	2,612,613.83	2,720,567.32
Montgomery	25,947,081.04	24,781,702.39	24,547,706.28	22,269,164.29
Morgan	14,534,587.47	14,268,187.73	14,133,463.31	14,847,185.49
Perry	1,191,078.55	824,694.80	816,907.79	830,103.89
Pickens	2,508,069.60	2,159,582.14	2,139,190.74	2,192,808.47

ALABAMA DEPARTMENT OF REVENUE

County	2009-2010	2010-11	2011-12	2012-13
Pike	\$ 3,485,900.62	\$ 3,138,033.60	\$ 3,108,403.37	\$ 3,343,010.75
Randolph	2,863,839.35	2,950,945.08	2,923,081.39	2,993,861.41
Russell	5,950,570.59	5,630,934.37	5,577,765.44	5,958,133.90
St. Clair	7,883,193.33	10,067,835.40	9,972,771.94	10,697,741.99
Shelby	15,639,402.58	34,489,876.24	34,164,212.70	23,494,145.86
Sumter	1,574,174.00	1,274,674.95	1,262,639.09	1,385,837.74
Talladega	9,286,447.82	8,727,034.34	8,644,631.12	9,176,871.15
Tallapoosa	5,004,351.64	4,600,872.29	4,557,429.50	4,672,360.53
Tuscaloosa	17,887,610.23	19,430,863.19	19,247,391.27	19,502,868.62
Walker	9,622,393.05	7,737,830.67	7,664,767.80	8,068,631.35
Washington	2,555,219.80	2,149,367.54	2,129,072.58	2,208,409.90
Wilcox	1,393,610.13	1,100,489.08	1,090,097.94	1,128,145.08
Winston	3,262,472.93	3,272,436.27	3,241,536.97	3,325,257.39
TOTAL*	\$535,797,820.26	\$537,610,690.55	\$532,532,814.92	\$537,981,563.16

*Details do not necessarily add up due to rounding.

Estimated Fuel Gallonage Sold by County

County	Gasoline 2011-12	Gasoline 2012-13	Motor Fuels 2011-12	Motor Fuels 2012-2013
Autauga	27,577,592	29,555,173	7,532,028	8,381,279
Baldwin	106,042,916	111,167,697	28,962,581	31,525,021
Barbour	12,684,235	12,780,412	3,464,335	3,624,279
Bibb	14,893,357	15,159,917	4,067,693	4,299,061
Blount	33,425,861	34,424,860	9,129,315	9,762,228
Bullock	4,337,822	4,663,429	1,184,752	1,322,459
Butler	11,389,925	11,203,297	3,110,831	3,177,040
Calhoun	59,495,520	62,307,336	16,249,495	17,669,162
Chambers	18,049,965	18,615,986	4,929,830	5,279,136
Cherokee	15,250,235	15,753,536	4,165,164	4,467,400
Chilton	24,559,212	26,038,737	6,707,644	7,384,085
Choctaw	8,218,238	8,388,639	2,244,576	2,378,857
Clarke	13,523,651	13,864,520	3,693,597	3,931,711
Clay	8,582,655	8,763,423	2,344,106	2,485,138
Cleburne	9,452,230	9,897,839	2,581,606	2,806,837
Coffee	29,060,393	27,593,213	7,937,013	7,824,905
Colbert	31,382,611	32,847,746	8,571,260	9,314,989
Conecuh	6,956,600	6,917,168	1,899,996	1,961,576
Coosa	6,898,796	7,203,916	1,884,208	2,042,892
Covington	23,966,091	22,640,521	6,545,650	6,420,416
Crenshaw	7,816,122	8,154,713	2,134,750	2,312,520
Cullman	48,118,161	50,452,568	13,142,095	14,307,378
Dale	26,539,631	27,283,827	7,248,539	7,737,169
Dallas	17,710,680	18,384,576	4,837,164	5,213,512
DeKalb	36,919,241	38,114,855	10,083,432	10,808,640
Elmore	46,509,698	44,896,195	12,702,790	12,731,698

County	Gasoline 2011-12	Gasoline 2012-13	Motor Fuels 2011-12	Motor Fuels 2012-2013
Escambia	19,349,301	19,981,813	5,284,707	5,666,458
Etowah	55,039,576	56,881,761	15,032,481	16,130,574
Fayette	10,618,366	10,858,696	2,900,102	3,079,318
Franklin	16,783,301	17,064,025	4,583,877	4,839,029
Geneva	15,064,257	15,424,028	4,114,370	4,373,958
Greene	4,101,579	4,170,424	1,120,229	1,182,652
Hale	8,542,444	8,899,251	2,333,123	2,523,657
Henry	10,472,599	11,095,138	2,860,290	3,146,368
Houston	51,624,106	55,712,131	14,099,644	15,798,889
Jackson	30,299,412	30,983,883	8,275,415	8,786,433
Jefferson	297,537,916	288,855,915	81,263,947	81,913,983
Lamar	8,190,593	8,526,982	2,237,025	2,418,088
Lauderdale	53,634,685	50,558,212	14,648,776	14,337,337
Lawrence	20,651,150	21,269,664	5,640,269	6,031,668
Lee	62,250,012	68,484,996	17,001,805	19,421,028
Limestone	45,522,002	48,405,086	12,433,029	13,726,751
Lowndes	6,396,152	6,502,138	1,746,925	1,843,881
Macon	8,695,750	9,025,018	2,374,995	2,559,322
Madison	174,912,757	184,122,442	47,772,402	52,213,584
Marengo	11,073,259	11,369,309	3,024,343	3,224,117
Marion	16,589,783	16,462,860	4,531,023	4,668,551
Marshall	49,784,427	51,390,787	13,597,188	14,573,439
Mobile	189,039,581	203,188,673	51,630,739	57,620,400
Monroe	12,329,870	12,720,044	3,367,550	3,607,160
Montgomery	115,849,511	104,119,732	31,640,971	29,526,354
Morgan	66,700,929	69,418,185	18,217,446	19,685,662

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2011-12	Gasoline 2012-13	Motor Fuels 2011-12	Motor Fuels 2012-2013
Perry	3,855,284	3,881,160	1,052,960	1,100,622
Pickens	10,095,615	10,252,501	2,757,328	2,907,412
Pike	14,669,681	15,630,285	4,006,602	4,432,448
Randolph	13,795,079	13,997,833	3,767,730	3,969,516
Russell	26,323,494	27,857,323	7,189,507	7,899,801
St. Clair	47,065,121	50,017,415	12,854,488	14,183,977
Shelby	161,233,286	109,847,147	44,036,247	31,150,539
Sumter	5,958,851	6,479,500	1,627,489	1,837,462
Talladega	40,797,143	42,906,566	11,142,569	12,167,477
Tallapoosa	21,508,159	21,845,675	5,874,337	6,195,013
Tuscaloosa	90,835,406	91,185,885	24,809,086	25,858,563
Walker	36,172,814	37,724,978	9,879,566	10,698,078
Washington	10,047,864	10,325,446	2,744,286	2,928,098
Wilcox	5,144,567	5,274,655	1,405,091	1,495,791
Winston	15,297,986	15,547,279	4,178,206	4,408,909
*TOTAL	2,513,215,108	2,515,338,938	686,412,620	713,301,753

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

Motor Vehicle Fees

	2009-10	2010-11	2011-12	2012-13
International Registration Plan (IRP) Fees ¹	\$ 31,019,079	\$ 31,823,337	\$ 32,119,512	\$ 33,031,453
Motor Vehicle Title Fees	\$ 19,998,562	\$ 20,813,078	\$ 20,985,143	\$ 22,548,574
Salvage (Rebuilt) Vehicle Inspection Fees ²	\$ 1,011,090	\$ 924,710	\$ 940,740	\$ 858,452
Registration Section				
MLI Reinstatement Fee ³	\$ 1,691,730	\$ 1,737,600	\$ 1,956,171	\$ 893,243
Miscellaneous Tags ⁴	\$ 220,794	\$ 222,599	\$ 238,215	\$ 275,023
Registration Fees Collected through County Agents ⁵	\$182,362,784	\$183,109,074	\$183,391,703	\$187,559,829
International Fuel Tax Agreement Collections	\$ 11,604,887	\$ 9,811,780	\$ 9,050,055	\$ 9,646,251
International Fuel Tax Agreement Decal Fees ⁶	\$ 592,909	\$ 622,438	\$ 632,179	\$ 647,530
IRP/IFTA Trip Permits ⁷	\$ 499,020	\$ 522,780	\$ 537,370	\$ 523,120
Dealer License Fees ⁸			\$ 152,892	\$ 144,585
Scrap Vehicle Fees ⁹			\$ 68,390	\$ 80,135
TOTAL	\$249,000,855	\$249,587,396	\$250,072,370	\$256,208,195

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

² Collected by the Investigations Division.

³ Reinstatement fees resulting from registration suspensions provided by Section 32-7A-12, *Code of Alabama 1975*, less commission retained by county licensing officials and distribution to the Peace Officer's Annuity Fund.

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

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

⁶ IFTA decals provided by Section 40-17-150(a), *Code of Alabama 1975*.

⁷ IRP permits provided by Section 40-12-262, *Code of Alabama 1975*. IFTA permits provided by Section 40-17-150(h), *Code of Alabama 1975*.

⁸ Dealer license fees provided by Section 40-12-391, *Code of Alabama 1975*. (Motor Vehicle Division began administering Aug. 1, 2012.)

⁹ Automotive dismantler and parts recycler fees as provided by Section 32-8-87, *Code of Alabama 1975*.

Tobacco Products and Utility Gross Receipts Tax

Tobacco Products

2009-10	\$137,392,398.41
2010-11	\$136,760,201.35
2011-12	\$133,561,119.15
2012-13	\$127,842,326.56

Utility Gross Receipts

2009-10	\$437,428,922.57
2010-11	\$410,946,581.42
2011-12	\$383,095,528.36
2012-13	\$401,429,072.66

State Sales Tax Collections

County	2009-10	2010-11	2011-12	2012-13
Autauga	\$ 5,044,825.97	\$ 5,479,507.14	\$ 5,539,406.36	\$ 5,664,885.08
Baldwin	40,259,774.34	46,731,525.33	50,260,562.85	52,747,427.15
Barbour	2,300,012.21	2,428,757.18	2,407,208.84	2,502,063.26
Bibb	1,298,320.82	1,338,808.81	1,482,443.15	1,676,882.16
Blount	10,709,891.33	12,047,891.79	12,341,704.04	12,426,082.87
Bullock	1,025,822.64	976,192.27	794,080.95	669,031.14
Butler	2,192,061.76	2,159,407.42	2,179,039.96	2,171,040.21
Calhoun	21,400,231.92	25,244,162.70	27,996,930.88	29,119,780.25
Chambers	4,178,222.33	4,201,177.73	4,547,069.51	5,496,231.41
Cherokee	2,557,709.42	2,385,007.23	2,473,451.41	2,577,183.48
Chilton	5,595,732.95	5,812,389.20	6,957,519.08	7,519,761.06
Choctaw	1,773,762.16	1,840,193.78	1,762,726.82	1,777,425.86
Clarke	5,789,342.10	6,581,186.11	6,930,360.12	6,685,632.33
Clay	1,210,205.47	1,298,317.23	1,297,128.72	1,325,574.92
Cleburne	2,701,046.34	2,672,710.86	2,730,010.94	2,900,029.59
Coffee	8,220,150.52	8,306,189.88	8,658,584.56	8,711,429.59
Colbert	14,716,539.77	15,565,015.16	17,076,113.83	17,704,931.26
Conecuh	1,549,690.65	1,501,694.98	1,457,205.67	1,557,094.14
Coosa	679,505.77	655,014.66	662,559.94	671,929.60
Covington	7,406,591.67	7,643,026.71	7,770,270.32	7,889,782.16
Crenshaw	2,001,368.73	1,871,866.04	1,863,659.21	1,749,024.99
Cullman	42,502,974.42	45,666,503.74	53,370,695.97	63,125,547.38
Dale	5,993,713.76	6,036,969.66	6,267,380.11	6,464,532.06
Dallas	4,515,701.13	4,567,385.42	4,617,454.19	4,497,671.24
DeKalb	10,129,954.46	10,312,396.03	10,853,683.87	10,655,711.48
Elmore	10,069,248.60	10,367,277.38	10,607,741.90	10,894,388.02
Escambia	6,690,225.74	6,550,950.50	6,419,347.97	6,997,209.38

County	2009-10	2010-11	2011-12	2012-13
Etowah	\$ 14,884,749.27	\$ 14,476,126.09	\$ 15,178,743.73	\$ 15,386,990.71
Fayette	2,191,552.77	2,194,878.48	2,337,537.79	2,290,662.34
Franklin	2,990,724.50	2,938,912.22	3,119,908.45	3,120,805.62
Geneva	6,206,912.29	6,289,052.74	6,828,085.78	7,013,093.14
Greene	590,859.96	595,661.01	695,285.96	864,205.71
Hale	1,206,242.21	1,203,019.43	1,231,480.98	1,171,627.33
Henry	2,935,288.53	2,873,246.43	2,885,177.03	2,814,866.24
Houston	30,621,021.06	30,992,611.09	33,626,039.73	34,168,327.00
Jackson	6,689,204.71	6,548,269.07	5,921,388.91	5,959,896.53
Jefferson	250,571,284.98	264,072,097.89	281,026,873.89	301,602,217.54
Lamar	1,743,449.42	1,754,896.38	1,825,263.16	1,920,925.82
Lauderdale	20,388,002.24	21,036,299.80	22,806,840.06	23,381,925.59
Lawrence	1,955,781.58	2,048,831.76	2,107,450.38	1,940,741.98
Lee	23,638,801.70	25,758,076.29	27,028,797.42	28,471,255.12
Limestone	15,378,837.39	15,478,378.17	17,078,514.30	17,435,292.30
Lowndes	833,428.18	907,545.03	937,219.15	981,077.57
Macon	1,626,722.29	1,514,946.93	1,490,269.05	1,748,903.99
Madison	102,509,506.92	104,221,917.75	111,663,701.79	113,006,271.36
Marengo	2,111,507.09	2,264,650.90	2,267,552.70	2,180,630.00
Marion	3,621,942.02	3,627,361.56	3,784,731.08	3,695,295.10
Marshall	20,133,576.05	20,697,019.89	21,474,644.11	21,619,270.96
Mobile	128,374,401.65	126,396,080.25	126,056,412.54	130,457,842.41
Monroe	3,690,752.94	3,538,217.65	3,823,378.23	4,090,525.84
Montgomery	65,904,428.51	68,684,023.35	72,291,152.62	74,631,088.93
Morgan	23,916,235.24	26,136,577.31	27,432,217.22	27,335,400.08
Perry	874,190.95	706,990.16	767,726.20	730,818.91
Pickens	1,489,839.58	1,521,006.85	1,516,622.89	1,511,314.57

ALABAMA DEPARTMENT OF REVENUE

County	2009-10	2010-11	2011-12	2012-13
Pike	\$ 9,222,207.19	\$ 9,155,025.38	\$ 9,398,428.72	\$ 9,767,600.86
Randolph	2,776,389.19	2,740,792.46	2,653,265.44	2,817,167.91
Russell	7,689,881.00	7,946,220.02	8,550,130.13	10,696,778.99
St. Clair	5,465,775.45	5,604,577.45	5,833,062.10	6,381,961.47
Shelby	47,920,498.03	50,570,973.92	56,409,103.08	59,310,733.48
Sumter	1,110,937.13	1,054,528.89	1,100,370.43	1,193,364.96
Talladega	11,850,080.92	12,531,564.15	12,464,338.47	12,592,992.58
Tallapoosa	6,199,587.13	6,444,614.56	6,815,564.69	6,847,548.05
Tuscaloosa	43,984,409.46	47,749,658.01	51,361,665.88	56,452,382.52
Walker	16,813,989.84	18,258,675.08	18,378,478.84	17,662,238.57
Washington	1,487,478.40	2,168,445.04	2,327,688.14	2,608,929.65
Wilcox	986,455.26	990,562.26	1,012,074.95	1,012,261.53
Winston	7,045,970.91	7,381,588.19	7,363,591.69	7,356,408.74
Out-of-State	682,355,564.62	696,156,378.07	707,960,870.25	678,234,123.34
TOTAL	\$1,804,501,095.54	\$1,867,471,822.90	\$1,948,155,989.13	\$1,978,644,047.41

State Use Tax Collections

County	2009-10	2010-11	2011-12	2012-13
Autauga	\$ 95,910.80	\$ 159,733.82	\$ 294,958.76	\$ 408,204.87
Baldwin	1,450,426.46	1,131,117.15	1,187,840.62	1,320,146.84
Barbour	188,834.46	298,751.10	308,683.46	212,111.56
Bibb	13,579.88	23,364.20	38,456.06	80,920.14
Blount	129,065.29	187,071.13	142,743.46	143,805.16
Bullock	51,464.41	51,854.80	59,532.09	63,585.96
Butler	115,629.02	84,972.80	68,665.54	88,473.28
Calhoun	1,098,386.72	1,082,332.92	1,084,708.07	919,143.38
Chambers	200,171.05	304,315.44	362,585.41	421,549.75
Cherokee	59,438.73	58,169.34	50,979.64	82,819.02
Chilton	231,816.77	311,499.85	332,309.07	478,891.92
Choctaw	291,204.93	237,764.55	273,679.96	289,218.15
Clarke	319,306.26	262,437.72	384,669.13	382,369.43
Clay	100,403.04	124,570.66	135,104.94	141,792.41
Cleburne	191,392.09	68,291.01	56,165.03	52,071.76
Coffee	100,779.36	131,363.95	186,595.02	213,760.38
Colbert	934,228.83	982,664.91	1,151,818.12	1,486,251.63
Conecuh	71,659.29	13,754.73	14,600.71	20,339.97
Coosa	99,113.44	44,063.87	58,958.93	62,006.66
Covington	939,308.16	601,419.47	557,709.39	1,053,137.16
Crenshaw	54,650.85	52,592.60	57,355.39	146,848.78
Cullman	961,392.74	1,046,170.85	1,150,274.67	1,292,057.91
Dale	496,903.07	382,939.26	306,569.29	364,208.72
Dallas	172,500.59	214,779.21	254,512.74	257,008.77
DeKalb	268,655.01	282,789.03	292,464.43	358,505.39
Elmore	324,985.42	336,916.73	424,442.21	475,182.52
Escambia	368,658.37	487,594.85	507,234.53	491,007.04

County	2009-10	2010-11	2011-12	2012-13
Etowah	\$ 510,785.37	\$ 609,831.02	\$ 727,796.28	\$ 818,747.06
Fayette	22,674.62	25,285.27	39,256.78	30,456.22
Franklin	243,306.49	275,863.63	275,384.15	219,280.80
Geneva	60,965.02	121,976.81	104,196.37	120,558.04
Greene	23,779.25	16,106.67	11,878.75	8,017.14
Hale	7,301.30	3,121.83	3,217.04	6,410.06
Henry	18,251.94	20,468.82	33,667.78	37,703.11
Houston	1,285,662.51	1,192,139.02	1,209,953.23	1,170,443.68
Jackson	257,359.02	294,177.50	267,073.06	(96,073.44)
Jefferson	17,259,680.79	16,392,573.38	19,232,337.57	23,624,989.10
Lamar	128,984.34	215,098.72	285,010.07	236,047.17
Lauderdale	428,723.32	1,056,087.13	853,341.11	679,372.08
Lawrence	83,438.31	27,130.41	44,860.70	68,996.58
Lee	1,670,941.20	1,568,648.50	1,234,556.56	1,380,339.02
Limestone	520,678.60	556,040.56	684,823.81	795,753.68
Lowndes	11,525.54	10,593.95	32,442.69	66,429.31
Macon	111,949.28	28,731.60	24,913.62	31,958.08
Madison	6,964,507.83	7,059,905.74	7,263,096.18	7,579,597.69
Marengo	40,523.75	37,747.23	42,080.13	36,234.44
Marion	103,241.92	112,366.01	134,412.20	144,963.72
Marshall	341,364.24	407,393.22	574,678.34	478,978.72
Mobile	6,142,002.86	6,058,579.01	7,194,837.52	8,438,906.20
Monroe	241,621.20	158,569.89	185,955.29	168,277.10
Montgomery	4,225,816.07	4,368,424.39	4,219,507.97	4,991,057.36
Morgan	2,708,521.97	2,966,611.14	3,482,744.38	3,088,671.49
Perry	48,388.63	32,699.37	26,921.05	12,070.43
Pickens	41,318.95	142,288.93	84,076.36	93,351.26

ALABAMA DEPARTMENT OF REVENUE

County	2009-10	2010-11	2011-12	2012-13
Pike	\$ 355,477.79	\$ 397,512.33	\$ 485,704.68	\$ 587,781.36
Randolph	31,521.70	26,043.06	30,844.54	28,741.48
Russell	229,034.16	773,413.50	484,395.05	548,493.92
St. Clair	455,465.20	672,796.71	483,816.33	546,076.55
Shelby	1,328,066.31	1,591,843.11	2,299,469.77	2,708,202.39
Sumter	46,976.94	63,989.12	44,804.23	28,078.89
Talladega	597,076.27	718,492.83	1,560,618.51	1,715,150.12
Tallapoosa	345,312.21	390,060.72	487,861.53	471,229.16
Tuscaloosa	4,035,406.96	4,838,993.10	6,294,451.43	8,386,912.20
Walker	841,460.74	946,865.90	923,495.00	686,681.17
Washington	615,976.27	90,125.62	(4,222.66)	63,717.58
Wilcox	7,876.53	12,565.56	13,666.96	7,709.87
Winston	114,329.15	91,823.57	93,747.28	106,701.13
Out-of-State	20,669.20	182,434.60	50,777.32	132,172.93
Consumers' Use				
Out-of-State	36,268,490.61	38,130,316.23	37,224,492.38	46,130,752.75
Sellers' Use				
Out-of-State	142,896,720.70	155,499,813.82	166,098,435.16	178,768,592.00
TOTAL	\$241,023,040.10	\$257,148,845.48	\$274,588,993.17	\$306,453,948.1

State Lodgings Tax

County	2009-10	2010-11	2011-12	2012-13
Autauga	\$ 125,797.54	\$ 132,419.28	\$ 126,498.51	\$ 129,538.42
Baldwin	9,361,134.05	12,955,656.69	14,908,619.17	16,152,279.37
Barbour	202,003.80	196,027.25	181,824.55	162,730.48
Bibb	9,286.92	12,019.40	10,319.78	7,753.72
Blount*	32,808.72	37,391.65	37,594.78	40,619.87
Bullock	5,093.93	5,442.43	4,484.51	4,425.97
Butler	179,468.97	190,057.27	195,071.06	186,999.86
Calhoun	778,436.78	824,509.53	771,593.55	847,069.75
Chambers	111,937.16	104,357.39	124,029.07	130,326.12
Cherokee*	86,152.04	93,051.58	88,723.60	85,227.12
Chilton	116,369.27	129,615.05	144,579.08	144,938.97
Choctaw	23,067.45	23,312.69	20,700.71	17,497.95
Clarke	125,617.76	158,762.49	184,300.43	186,395.97
Clay	5,340.83	1,641.48	2,281.07	2,481.29
Cleburne	44,536.93	46,845.39	49,081.74	46,810.00
Coffee	271,085.04	302,228.23	275,471.22	274,984.63
Colbert*	231,503.39	229,507.00	217,823.58	223,582.65
Conecuh	71,505.44	85,381.00	86,255.72	90,838.27
Coosa	11,607.90	12,488.60	12,114.57	15,005.89
Covington	138,986.65	147,700.83	152,306.72	164,558.61
Crenshaw	14,965.95	15,859.29	18,768.57	17,307.28
Cullman*	427,637.02	531,111.50	487,424.73	496,572.22
Dale	119,095.07	146,698.14	213,372.64	178,439.53
Dallas	244,367.11	240,824.47	239,150.32	228,859.52
DeKalb*	339,872.07	346,948.48	344,100.19	361,725.51
Elmore	518,911.26	514,336.16	504,694.51	576,597.21
Escambia	182,588.05	202,965.33	253,560.34	258,922.08

County	2009-10	2010-11	2011-12	2012-13
Etowah*	\$ 571,847.32	\$ 622,515.84	\$ 602,774.92	\$ 618,165.08
Fayette	8,889.96	9,904.23	9,868.51	9,936.66
Franklin*	74,187.48	82,928.35	86,431.37	81,649.94
Geneva	12,826.82	15,421.90	13,835.62	14,758.06
Greene	20,047.05	24,767.35	24,464.24	27,881.48
Hale	4,484.88	4,611.21	3,631.08	2,825.32
Henry	19,849.23	17,523.66	18,956.32	17,503.28
Houston	1,048,809.95	1,111,743.29	1,046,784.83	1,074,837.77
Jackson*	201,158.63	304,388.26	301,573.83	301,789.50
Jefferson	6,970,295.07	7,961,153.79	7,893,355.91	7,971,142.46
Lamar	2,903.12	2,189.42	4,787.30	4,185.13
Lauderdale*	707,093.60	837,176.59	857,589.68	946,120.09
Lawrence*	63,255.66	66,325.38	60,641.28	60,803.29
Lee	1,164,608.59	1,304,083.22	1,558,870.86	1,640,421.20
Limestone*	392,304.08	495,088.27	476,439.60	549,727.89
Lowndes	37.24	925.84	1,903.79	1,433.79
Macon	147,200.73	50,639.38	59,664.98	45,781.81
Madison*	4,658,870.80	4,991,387.35	4,966,361.73	4,849,014.60
Marengo	163,205.21	153,962.50	151,852.99	153,857.61
Marion*	86,576.29	130,583.85	140,707.83	154,035.17
Marshall*	580,247.68	545,885.56	503,195.27	531,173.52
Mobile	4,626,479.57	4,383,669.67	4,277,162.22	4,396,649.60
Monroe	118,795.74	113,829.35	125,250.13	116,924.86
Montgomery	2,594,385.47	2,740,588.79	2,831,261.68	2,926,115.26
Morgan*	784,912.80	850,607.42	857,400.81	849,827.92
Perry	7,756.44	6,612.48	14,447.12	20,578.15
Pickens	11,992.18	9,952.01	10,362.75	12,564.75

ALABAMA DEPARTMENT OF REVENUE

County	2009-10	2010-11	2011-12	2012-13
Pike	\$ 246,185.96	\$ 260,394.77	\$ 291,888.58	\$ 284,624.96
Randolph	27,921.56	25,032.70	23,646.58	22,169.74
Russell	294,482.83	393,150.03	339,398.42	321,045.12
St. Clair	259,608.38	297,531.14	296,773.26	310,945.07
Shelby	1,189,634.99	1,347,174.40	1,392,107.88	1,469,008.39
Sumter	58,808.52	66,793.88	60,779.19	53,106.87
Talladega	301,331.83	321,867.28	310,987.76	357,335.70
Tallapoosa	201,511.37	195,997.93	201,636.33	213,086.98
Tuscaloosa	1,618,689.57	1,910,195.32	1,924,057.93	1,981,809.99
Walker	229,871.82	260,274.40	232,431.76	232,303.09
Washington	7,672.01	4,585.20	3,293.67	3,706.43
Wilcox	31,376.39	29,331.35	29,109.93	28,189.06
Winston*	48,291.78	49,675.35	45,033.25	42,622.96
Out-of-State	3,157.15	16,391.50	72,353.65	-28,977.69
Total	\$43,340,742.85	\$49,704,018.81	\$51,777,819.56	\$53,703,169.12

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

County Sales, Use and Lodgings Taxes Collected by the State

County	2009-10	2010-11	2011-12	2012-13
Autauga*	\$ 15,738.60	\$ 1,765.61	\$ 566.34	\$ 480.86
Baldwin*	89,542.69	55,994.12	89,889.78	71,299.01
Baldwin Co. District Lodgings	3,666,692.41	5,463,480.77	6,436,166.23	6,898,282.99
Barbour*	754.17	669.00	70.22	139.46
Blount*	104.28	0.00	0.00	350.26
Bullock	905,505.10	1,006,829.18	1,030,921.90	1,137,202.04
Bullock Lodgings	5,012.57	5,519.72	4,643.53	4,425.97
Butler	2,679,629.80	2,831,484.96	2,770,804.19	2,764,040.16
Calhoun*	0.00	0.00	23.00	3.27
Chambers*	43.97	36.76	421.24	215.00
Chambers* ²	0.00	61.37	0.00	0.00
Chambers Lodgings*	0.00	1.14	0.00	0.00
Cherokee*	30,047.46	4,305.06	1,927.62	6,695.38
Cherokee Lodgings*	0.14	0.00	7.46	0.00
Chilton*	431.26	0.39	0.00	0.00
Chilton Lodgings	134,572.58	166,117.45	192,995.84	190,942.58
Choctaw*			1,634.25	0.00
Clarke*			0.08	0.00
Cleburne*	0.00	0.00	0.00	0.00
Cleburne Lodgings*	47,666.54	553.22	33.78	0.00
Coffee*	4,653.38	858.98	262.06	0.00
Colbert*	2,105.55	2.77	0.81	11.84
Conecuh*	0.00	229.39	0.00	0.00
Coosa	761,730.46	704,623.13	804,659.67	704,727.21
Coosa Lodgings	17,335.98	18,775.50	18,963.84	22,662.39
Covington*	2,816.72	0.90	310.28	0.00

County	2009-10	2010-11	2011-12	2012-13
Crenshaw	\$ 2,031,593.86	\$ 2,127,995.55	\$ 2,159,467.04	\$ 2,400,935.69
Cullman*	0.00	1.50	71.30	31.84
Dale*	101.36	0.00	0.13	0.00
DeKalb*	0.00	0.65	53.46	0.00
DeKalb Lodgings	101,669.64	112,950.43	115,581.35	114,979.04
Elmore*	0.00	0.00	0.20	0.00
Escambia ¹	4,056,516.70	4,442,849.96	4,671,599.49	4,901,750.95
Etowah*	7,192.60	126.56	30.88	146.50
Fayette*	0.00	0.00	0.00	0.00
Franklin*	0.00	1,170.43	0.00	0.00
Geneva	1,210,804.71	1,321,041.05	1,402,572.80	1,429,820.62
Greene Lodgings	5,369.66	6,432.87	7,357.75	5,482.76
Henry*	0.00	0.00	0.00	0.00
Houston*	0.00	0.00	0.33	165,638.86
Jackson*	2,926.77	0.99	0.00	0.00
Jefferson*	1,130.78	504.07	3,529.62	290.85
Lamar*			793.42	0.00
Lauderdale*	2,188.72	402.59	125.00	0.00
Lauderdale Lodgings	856,363.18	987,809.01	1,041,619.74	1,127,549.15
Lawrence*	32.92	0.00	0.00	6.78
Lee*	208.56	843.32	0.15	279.71
Lee Lodgings	611,773.40	640,967.77	778,093.71	840,216.71
Limestone	13,347,075.68	14,008,846.78	14,712,700.38	16,043,358.05
Lowndes*	104.28	0.00	0.00	279.71
Macon*	173.50	25.00	0.00	398.33
Macon Lodgings*	43.43	0.00	245.88	0.00
Madison*	1,844.71	24.69	727.75	127.98

ALABAMA DEPARTMENT OF REVENUE

County	2009-10	2010-11	2011-12	2012-13
Madison Lodgings	\$ 924,281.53	\$ 991,124.11	\$ 984,972.93	\$ 969,576.49
Marengo*	0.00	0.00	0.11	0.00
Marion*	2,449.13	609.84	482.92	421.50
Marshall*			473.88	3.04
Mobile*	1,767.02	240.40	901.34	283.40
Monroe*	104.28	2.12	352.81	279.71
Montgomery*	237,870.08	164,499.72	111,014.40	76,016.40
Morgan*	148.49	0.70	0.26	0.00
Pickens*	0.00	0.00	0.00	401.34
Pickens Lodgings*	34,382.21	2,473.64	0.00	0.00
Pike*	204.19	1,448.60	55.86	0.00
Randolph	1,506,752.03	1,471,743.11	1,451,564.07	1,601,900.00
Randolph Lodgings	26,982.63	24,832.86	24,902.95	22,798.04
Russell*	152.19	6.43	0.16	52.50
St. Clair*	0.00	985.69	4,402.33	5,388.91
Shelby*	0.00	0.00	6.27	105.88
Sumter*	0.00	0.00	0.00	0.00
Talladega	9,398,301.55	9,857,490.21	9,547,330.69	10,367,635.02
Talladega Lodgings	146,164.22	161,684.91	158,171.21	164,084.71
Tallapoosa*	0.00	1.43	0.01	0.00
Tuscaloosa*	1,780.18	149.01	43.80	131.47
Walker*	4.64	0.00	0.19	0.00
Wilcox*	172.61	0.00	0.00	463.00
Winston*	368.10	0.00	0.00	0.00
TOTAL	\$42,883,383.20	\$46,590,595.42	\$48,533,548.69	\$52,042,313.36

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

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.

²ADOR administered a 1/2% Chambers County tax during FY shown.

Municipal Sales and Use Taxes Collected by the State

City	2009-10	2010-11	2011-12	2012-13
Abbeville*	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Akron*	36,471.04	33,478.13	1,524.36	456.15
Alabaster*				113.92
Albertville*	0.00	0.00	0.00	0.00
Alexander City*	0.00	2.76	0.24	0.00
Allgood**	0.93	(2.12)	9,074.16	16,377.38
Altoona*	153.87	0.05	(153.87)	0.00
Andalusia*	0.00	0.90	0.00	0.00
Anderson	52,898.90	64,071.40	73,475.20	69,503.78
Anniston	5,589,500.50	17,848,426.31	19,081,166.42	21,582,247.79
Argo	280,258.95	261,430.28	298,086.56	319,537.77
Ariton*	247.81	5,265.38	259.71	0.00
Ashland	685,842.92	785,913.06	797,220.14	842,741.28
Ashville*	0.00	0.00	0.00	0.00
Athens*	0.00	4,192.15	13.60	74.61
Atmore*	0.00	0.70	0.00	0.00
Attalla*	0.00	0.00	0.00	0.00
Auburn*	0.00	7,835.96	5,671.50	21,666.78
Baker Hill	94,092.39	134,156.31	177,819.65	102,377.51
Bayou La Batre	1,696,228.00	1,817,934.36	1,728,566.12	1,759,838.51
Bear Creek*	2,219.29	632.50	116.13	0.00
Belk*	3,676.58	2,027.74	0.00	0.00
Bessemer*	2,098.25	4.88	0.00	621.00
Birmingham*	0.00	4.96	27.89	263.68
Black	3,000.70	4,236.75	4,154.54	3,992.82
Blue Springs	1,235.97	2,217.11	4,696.17	1,867.00
Boaz*	451.79	0.00	9.84	0.00
Boligee*	0.00	0.00	0.00	0.00

City	2009-10	2010-11	2011-12	2012-13
Brighton*	\$ 8,916.35	\$ 55.92	\$ 0.30	\$ 0.00
Brookside	15,947.16	17,928.05	19,265.09	23,159.45
Brundidge	409,008.44	454,142.47	420,638.23	434,889.29
Butler*				2.78
Calera*			18.29	0.00
Carrollton	59,960.23	66,117.52	54,360.31	56,417.63
Castleberry*	67.21	0.61	0.00	0.00
Center Point	1,364,168.90	1,509,075.35	1,589,569.90	1,459,026.76
Chatom	921,144.05	959,528.10	994,324.80	1,015,746.39
Chickasaw*	0.00	0.00	6.65	0.00
Childersburg	1,448,603.29	1,523,441.92	1,552,211.84	1,582,884.62
Clanton*	11,746.55	1.18	234.37	205.52
Clayton	383,518.23	395,778.56	431,716.09	429,886.07
Clio*	111,294.40	19,445.83	608.02	786.39
Coffee Springs	7,050.49	19,647.34	7,561.49	7,544.54
Coker	80,450.37	84,964.41	93,421.06	94,655.22
Collinsville	648,703.98	642,980.59	698,580.96	741,940.56
Columbia	219,354.27	223,813.50	256,699.52	244,779.20
Coosada*	0.00	0.00	0.00	0.00
Cottonwood*	1,477.01	348.18	549.34	36.30
Courtland	44,836.17	66,769.24	86,044.22	90,332.06
Creola*	311.55	69.43	(3.94)	1,709.81
Cuba*	615.94	0.00	0.00	0.00
Cullman*	0.00	0.19	8.91	0.18
Dadeville*	0.00	2.25	0.00	0.00
Daleville	1,701,840.14	2,138,140.83	3,119,965.68	3,425,987.98
Daphne*	13,244.16	2,466.13	4,039.53	5,646.51
Dauphin Island	448,811.98	494,098.12	410,588.83	691,412.71

ALABAMA DEPARTMENT OF REVENUE

City	2009-10	2010-11	2011-12	2012-13
Daviston	\$ 11,286.03	\$ 13,268.49	\$ 8,309.25	\$ 15,280.59
Deatsville	49,377.02	44,822.11	55,811.93	62,048.53
Decatur*	91,634.99	93,370.25	125,108.43	67,952.90
Demopolis	1,810,352.70	4,480,476.15	4,475,231.73	4,589,125.36
Detroit*	100.02	0.00	397.00	0.00
Dothan*	0.00	(4.26)	15.96	652,885.06
Dozier	8,521.99	12,646.98	9,762.47	8,865.49
Dutton	65,609.87	71,668.48	60,893.38	56,213.88
East Brewton	474,538.86	499,269.43	490,525.36	504,668.68
Eclectic			545,687.80	867,053.40
Elba	976,968.89	1,412,334.68	1,419,288.77	1,420,845.65
Elba Rental				46,812.67
Elberta*				16.38
Eldridge	19,087.95	18,845.01	20,067.92	20,308.91
Elkmont	159,685.63	193,813.14	176,261.45	176,574.95
Elmore*				27.52
Emelle	14,255.20	12,891.82	12,991.66	9,913.81
Enterprise*	4,829.21	50.00	14.20	0.00
Eufaula*	2,020.64	1,648.94	210.61	0.00
Evergreen*	0.00	933.02	0.00	0.00
Fairfield	4,903,520.51	4,793,131.05	4,830,517.89	4,722,505.92
Fairfield Rental/Lodging				130,257.22
Fairhope	3,984,521.25	26,020.91	2,774.21	401,484.41
Falkville	483,093.10	540,360.82	561,143.25	589,851.73
Faunsdale	21,188.44	27,013.91	19,670.21	19,696.51
Fayette*		5.26	0.00	0.00
Florence*	9,247.90	23,173.72	15,574.75	164,833.82
Foley	10,463,902.57	11,397,786.82	11,863,449.75	12,496,385.84

City	2009-10	2010-11	2011-12	2012-13
Fort Deposit*	\$ 0.00	\$ 60.70	\$ 0.00	\$ 0.00
Fort Payne	8,584,168.57	8,634,148.01	8,953,216.23	8,802,300.10
Frisco City*	0.00	0.00	0.00	0.00
Fultondale*	0.00	0.00	0.37	0.00
Gadsden*	75.00	298.68	6.48	3,559.42
Gantt*	10,160.55	1,036.08	0.45	0.03
Gardendale*			54.69	1.40
Gaylesville	23,547.43	24,644.44	21,817.25	23,757.92
Geneva	1,707,470.46	1,928,098.58	1,964,659.80	1,964,904.31
Georgiana	649,683.35	638,357.08	824,835.12	935,606.61
Geraldine	297,799.53	321,688.47	307,246.90	314,634.84
Gilbertown	227,945.62	234,269.17	236,929.34	248,172.76
Glenwood	7,643.67	5,547.36	9,469.13	7,464.51
Goldville	6,661.80	6,839.14	5,756.09	6,221.03
Goodwater*	0.00	0.02	(0.24)	0.00
Gordon*	39.98	0.00	(0.01)	0.00
Goshen*	247.41	0.00	13.29	0.00
Grant	492,096.33	421,754.61	437,182.60	462,836.01
Greenville	5,871,009.32	6,062,678.79	5,943,775.80	5,977,256.50
Grimes	36,518.78	37,627.72	35,168.91	38,420.40
Grove Hill*	867,597.35	1,117,749.64	828,327.93	622,057.25
Gulf Shores*	5,768.67	5,277.10	7,750.88	12,187.59
Guntersville*	10,493,939.60	894,597.43	10,139.40	5,516.51
Haleburg	3,590.14	2,364.19	1,155.66	1,391.21
Hammondville*	28,534.17	33,404.90	27,966.46	17.32
Harpersville	354,558.82	340,657.71	388,148.89	438,143.97
Hartford	686,082.58	692,787.56	718,708.02	709,969.17
Hartselle*	0.00	0.94	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2009-10	2010-11	2011-12	2012-13
Hayden	\$ 40,199.02	\$ 98,796.77	\$ 100,502.44	\$ 102,280.44
Hayneville*	114.13	665.95	1,828.96	2,919.87
Headland				363,810.00
Helena*			498.02	0.00
Hobson City	32,296.37	30,998.72	44,762.26	16,312.06
Hollywood*	95,690.30	117,238.12	29,639.56	3.12
Homewood	23,567,259.34	24,382,418.64	25,025,471.09	25,633,592.83
Hoover*	208.80	485.26	45,818.95	36,982.92
Hueytown*				1.05
Huntsville*	88,331.73	54,967.72	103,830.01	313,383.90
Hurtsboro*	1,076.79	0.00	(0.01)	0.00
Hytov	3,629.69	3,804.34	2,296.42	2,192.52
Ider			227,282.24	401,719.31
Jackson*	753.25	107.65	0.00	0.00
Jasper*	21,919.82	7,538.35	17,220.94	17,220.20
Jemison				554,230.19
Kansas	1,487.11	3,256.50	636.23	260.84
Kellyton	31,477.30	30,725.08	38,997.36	36,601.88
Kennedy*	363.35	0.00	0.00	0.00
Killen	670,470.39	665,424.06	686,820.60	668,209.57
Kinston	58,144.27	68,642.51	75,001.88	103,476.09
LaFayette	864,163.56	890,518.32	931,288.79	972,387.65
Lake View	8,564.03	9,638.68	12,224.57	10,229.26
Lanett*	0.00	0.00	0.00	0.00
Langston	9,562.43	13,699.47	15,123.45	15,120.05
Leeds*	48.09	0.00	0.00	0.00
Level Plains	79,906.46	89,044.33	103,772.13	130,952.40
Lincoln	2,369,068.87	2,510,331.13	2,798,809.92	3,108,053.98

City	2009-10	2010-11	2011-12	2012-13
Lisman*	\$ 0.00	\$ (0.10)	\$ 0.02	\$ 0.00
Lockhart	17,842.25	18,322.07	18,457.68	18,427.17
Locust Fork	157,453.87	156,467.57	172,161.78	177,731.01
Louisville	94,021.46	99,022.34	126,107.67	127,362.55
Lowndesboro	117,729.85	158,901.15	31,893.91	54,695.40
Loxley*	58.41	0.00	322.33	0.00
Luverne*	0.00	0.00	0.00	11.85
Madison*	147.60	1,651.64	4,278.38	5,235.44
Malvern	44,652.41	43,564.19	50,119.74	44,729.95
Margaret*	44,915.58	35,111.58	38,833.64	296.35
Marion*	0.00	0.00	0.00	0.00
McIntosh	719,998.14	883,167.03	699,457.20	648,897.49
McKenzie	69,915.98	83,617.37	80,659.87	85,082.55
Mentone*	60,311.09	88,884.46	126,336.93	6,123.25
Midfield*	11,307.46	5,162.41	6,725.54	78.23
Midland City*	0.00	0.00	0.00	0.00
Millbrook			5,409,132.97	5,947,092.84
Millport*	0.00		0.00	0.00
Mobile*	63.30	106.78	21.04	238.50
Montevallo**	0.00	2.54	0.00	133,063.71
Montgomery*	5,817.51	493.55	97.65	35.14
Moody	1,763,758.44	1,984,368.61	2,109,215.46	2,295,007.97
Morris*	1.35	0.00	0.00	0.00
Mosses*	4,647.85	0.00	550.04	142.32
Moundville*	554.89	0.00	0.00	0.00
Mountain Brook*				308.10
Mountainboro*	0.00	0.14	0.12	0.00
Munford	202,732.91	204,501.86	272,672.39	258,572.54

ALABAMA DEPARTMENT OF REVENUE

City	2009-10	2010-11	2011-12	2012-13
Muscle Shoals	\$ 9,898,324.23	\$ 10,602,487.08	\$ 11,008,704.41	\$ 11,208,015.74
Myrtlewood	7,469.18	2,966.70	2,693.19	4,141.62
Needham	4,664.14	5,313.26	5,003.57	5,314.95
New Site	155,272.11	165,754.38	177,435.25	177,069.28
Newbern	5,629.76	5,861.97	5,184.85	5,797.81
Newton	140,596.78	155,404.33	182,523.77	190,757.12
Newville*	10,662.44	2,778.50	44.14	2.67
Northport*	1,062.63	187.07	1,160.33	712.12
Notasulga*	334.56	178.02	7.98	0.00
Oak Grove	305,076.29	372,884.53	379,056.44	445,917.85
Oakman*	51,415.44	3.80	0.19	0.06
Odenville	660,633.66	690,258.25	733,630.05	779,926.42
Ohatchee**		445,725.80	536,054.99	549,379.59
Opelika*	0.00	0.00	0.47	0.00
Opp*	2.64	0.00	307.77	0.00
Orange Beach*	774.68	2,631.00	3,223.57	9,591.30
Owens Cross Rds.	382,911.47	374,470.58	358,638.39	419,390.42
Oxford	24,250,007.94	24,459,534.22	25,281,773.85	25,530,657.85
Oxford Amusement	1953.51	1,710.23	17,703.67	6,229.68
Ozark*			0.39	0.00
Pelham*	3,663.33	3,664.67	17,394.81	12,341.10
Pell City*	0.00	0.59	0.00	0.00
Perdido Beach**				1,652.03
Phenix City*	62.21	0.00	2.80	0.00
Pickensville	13,492.47	17,075.16	12,184.89	15,135.00
Piedmont*	0.00	2.17	0.00	0.00
Pike Road	1,923,270.43	1,125,950.56	714,953.00	745,200.10
Pinckard	44,891.20	62,306.98	72,650.59	52,216.63

City	2009-10	2010-11	2011-12	2012-13
Pine Hill	\$ 149,612.94	\$ 167,177.61	\$ 183,620.50	\$ 192,280.08
Pinson		913,584.59	994,671.02	990,067.57
Pisgah	32,638.07	34,068.61	36,527.91	61,248.43
Pleasant Grove	688,429.93	677,203.30	857,861.40	690,607.08
Prattville*	0.00	1.31	0.50	0.00
Prichard*	31,710.25	21,996.03	18,703.06	6,084.93
Rainbow City	4,462,483.77	4,288,969.88	4,193,305.57	4,250,645.83
Rainsville*	0.00	0.94	0.00	0.00
Ranburne	109,610.56	103,207.89	104,760.54	94,902.76
Reece City	30,209.61	31,533.18	31,617.25	32,986.79
Reform*	0.00	0.00	0.00	0.00
Repton*	0.00	0.00	0.00	0.00
Ridgeville	1,760.96	1,785.14	2,175.39	4,218.21
River Falls	84,803.30	85,161.01	79,119.39	84,154.56
Riverview	9,443.07	6,781.35	7,072.42	5,526.79
Roanoke*	13,330.57	19,768.97	8,433.31	1,193.16
Robertsdale*	1,086.42	491.63	956.81	75.51
Rogersville	630,544.19	626,231.81	675,859.68	720,073.66
Russellville	3,693,472.93	3,862,968.93	4,106,331.77	4,022,582.81
Rutledge	59,268.29	67,206.58	73,725.62	66,716.77
Saint Florian	156,301.34	156,147.16	170,756.47	175,616.41
Samson*	2.62	0.00	0.00	0.00
Saraland	7,977,652.37	9,723,942.74	10,311,213.27	10,458,428.61
Saraland Lodging & Rental	1,038,223.71	865,878.27	872,817.05	831,249.05
Sardis**		149,791.99	382,024.44	400,762.44
Satsuma	1,028,619.87	982,879.20	1,051,705.76	1,084,515.29
Scottsboro*	0.00	0.00	0.00	0.00

ALABAMA DEPARTMENT OF REVENUE

City	2009-10	2010-11	2011-12	2012-13
Selma*	\$ 924.69	\$ 10,311.18	\$ 11,590.95	\$ 819.79
Semmes*				2.60
Sheffield*	0.00	556.60	1.47	1,535.64
Shorter**	1,445,363.62	294,646.77	356.64	1,767.08
Silas*	74,075.93	67,033.52	69,667.33	10,547.38
Sipsey	14,509.83	21,989.16	36,302.17	40,725.72
Slocomb	391,453.33	419,040.98	524,403.41	549,297.72
Snead	298,588.10	343,938.28	363,824.77	353,759.75
Somerville	97,774.95	100,843.12	100,908.67	107,722.70
Spanish Fort*	0.00	0.00	0.00	0.00
Springville*	1,760,673.95	22,519.03	4,367.63	158.84
Summerdale	544,599.69	679,287.03	779,780.82	872,797.54
Susan Moore	12,609.35	13,360.44	12,394.73	11,196.64
Sweet Water	34,295.33	33,921.47	41,243.59	40,004.31
Sylacauga	5,903,808.80	6,073,810.13	6,366,846.84	6,369,939.69
Talladega*	4,448,174.73	95,801.38	19,490.55	24,337.26
Tallassee**	98.04	1,882,253.60	3,457,390.13	3,644,230.66
Tallassee East*	208.14	150.78	0.00	0.00
Taylor	172,680.06	180,014.20	233,052.23	278,474.06
Thomaston	34,428.46	39,481.31	41,596.01	65,242.23
Thomasville*			0.32	0.00
Toxey*	13,884.18	17,388.15	48,372.61	19,255.94
Trafford*	107,805.78	87,926.60	25.17	1.03
Triana	49,308.04	46,907.89	43,455.34	29,757.06
Troy	6,669,631.10	8,376,016.55	8,918,660.22	8,877,387.07
Trussville	17,300,577.93	18,002,566.83	23,669,017.08	25,265,643.90
Tuscaloosa*	920.31	99.34	17.85	4,220.69
Tuskegee*	900.00	0.00	0.00	0.00

City	2009-10	2010-11	2011-12	2012-13
Union Grove*	\$ 9,710.97	\$ 237.62	\$ 0.17	\$ 0.00
Union Springs*	0.00	0.00	257.62	0.00
Valley*	0.00	0.00	0.38	0.00
Valley Grande		198,462.47	334,011.11	360,565.24
Valley Head	57,806.38	128,779.77	163,184.38	259,582.49
Vance	278,369.33	342,827.90	410,026.06	539,616.91
Vernon*	24.28	0.00	0.00	0.00
Wadley	190,086.85	185,167.75	162,060.36	222,444.14
Waldo	8,261.31	9,016.16	10,285.18	11,930.68
Walnut Grove	153,075.06	151,661.92	163,676.66	150,432.54
Waterloo	6,524.57	8,566.42	12,632.81	11,440.75
Waverly	19,414.62	22,887.93	25,273.79	23,527.77
Westover*	0.00	0.00	0.00	0.00
Wetumpka*	1,369.40	206.65	1,988.03	2,221.89
White Hall	26,161.11	16,276.32	58,782.83	20,842.46
Wilton	129,210.36	106,313.69	78,134.20	55,540.05
Winfield*	0.00	0.00	0.00	0.00
Woodland*	0.00	995.16	1,885.56	531.20
Woodville	20,109.65	21,906.17	21,167.30	31,415.29
Yellow Bluff*	3,032.44	0.00	0.07	0.00
TOTAL	\$199,860,822.65	\$206,686,805.37	\$226,436,014.50	\$237,510,133.32

*Indicates ADOR does not collect/administer local tax as of Oct. 1, 2013

**See ADOR Website for administrator effective date information

County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

County	2009-10	2010-11	2011-12	2012-13
Bullock	\$ 64,075.84	\$ 126,139.65	\$ 116,708.25	\$ 119,395.52
Cullman	464,862.06	440,543.93	419,912.54	432,028.05
Jackson*	794,792.68	536,792.33	0.00	0.00
Lowndes	328,744.41	437,780.77	485,959.73	480,468.59
Total	\$1,652,474.99	\$1,541,256.68	\$1,022,580.52	\$1,031,892.16

*See ADOR Website for administrator information.

County Tobacco Taxes Collected by the State

Net Distributions

County	2009-10	2010-11	2011-12	2012-13
Barbour	\$ 166,009.61	\$ 175,425.81	\$ 204,152.68	\$ 214,184.37
Bullock	25,696.22	50,470.17	40,108.38	43,273.92
Chambers	523,893.51	545,810.84	600,246.73	543,154.72
Cherokee	220,973.37	217,839.84	254,672.16	213,741.53
Clay		224,857.14	232,644.79	261,089.35
Coosa	27,943.27	29,798.00	30,611.54	29,832.90
Crenshaw	54,912.39	55,848.78	55,947.27	56,338.93
Franklin	158,499.94	156,506.81	168,304.71	167,366.36
Geneva	118,045.65	125,668.16	114,248.30	112,162.10
Henry	53,376.98	52,034.07	46,030.51	53,399.66
Houston	500,811.55	529,286.17	538,061.52	497,133.74
Jackson*	257.10	0.00	0.00	0.00
Limestone	278,293.90	281,133.43	285,289.26	290,704.24
Marion	134,076.93	136,017.49	136,073.08	138,066.83
Mobile	2,370,828.89	2,262,152.49	2,367,269.34	2,236,635.85
Randolph	468,152.46	481,967.09	466,997.83	491,549.81
Talladega	391,527.26	396,263.98	427,047.22	405,126.72
Washington	123,030.56	105,371.79	110,538.96	110,002.89
TOTAL	\$5,616,329.59	\$5,826,452.06	\$6,078,244.28	\$5,863,763.92

*ADOR no longer administers local tax.

Financial Institutions Excise Tax

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

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

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

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

(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 2010 through 2013.

Financial Institutions Excise Tax Distributions

	2010	2011	2012	2013
State General Fund	\$10,471,029.25	\$ 7,438,132.11	\$22,689,108.63	\$19,734,184.93
Cities	\$ 5,581,814.48	\$ 4,446,479.25	\$ 8,365,786.34	\$ 8,751,772.30
Counties	\$ 2,679,010.93	\$ 2,331,969.09	\$ 4,363,656.72	\$ 4,463,583.26
TOTAL	\$18,731,854.66	\$14,216,580.45	\$35,418,551.69	\$32,949,540.49

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2012, through Sept. 30, 2013

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, 17%; counties and municipalities served by TVA, 83%.

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

TVA-Served Counties*

Calhoun	\$ 139,616.74
Cherokee	1,143,591.02
Colbert	6,363,745.39
Cullman	5,032,505.08
DeKalb	3,385,105.01
Etowah	198,277.37
Franklin	2,293,972.73
Jackson	9,203,008.25
Jefferson	2,530,860.14
Lauderdale	5,939,622.68
Lawrence	2,618,782.02
Limestone	8,557,263.68
Madison	20,495,481.92
Marshall	6,851,580.33
Morgan	17,020,937.22
Winston	242,205.99
TOTAL	\$92,016,555.57

State General Fund	\$ 18,846,764.43
Total FY 2012-13 Distributions	\$110,863,320.00

Summary of Excess Sales and Use Tax Discount Revenue

Distribution of Excess Sales and Use Tax Revenue

Sales Tax Timely-filing Vendor Discount Cap Lowered

Before June 1996, state law allowed an Alabama retailer to retain up to 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.

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

Use Tax Timely-filing Vendor Discount Eliminated

Before June 1, 2001, state law allowed out-of-state sellers to retain up to 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.

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

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

The following table details a summary of the excess sales and use tax revenue reported to the state comptroller's office during Oct. 1, 2011, through Sept. 30, 2012.

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

Fiscal Year 2012-13	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-12	\$ 1,752,951.81	\$ 296,957.84	\$ 2,049,909.65
Nov-12	\$ 1,697,025.60	\$ 292,860.09	\$ 1,989,885.69
Dec-12	\$ 1,729,151.98	\$ 300,310.56	\$ 2,029,462.54
Jan-13	\$ 1,849,014.60	\$ 316,633.69	\$ 2,165,648.29
Feb-13	\$ 2,306,246.66	\$ 387,962.04	\$ 2,694,208.70
Mar-13	\$ 1,599,619.29	\$ 313,532.16	\$ 1,913,151.45
Apr-13	\$ 1,637,628.50	\$ 289,917.39	\$ 1,927,545.89
May-13	\$ 1,965,561.75	\$ 332,628.09	\$ 2,298,189.84
Jun-13	\$ 1,797,078.91	\$ 310,487.65	\$ 2,107,566.56
Jul-13	\$ 1,890,469.84	\$ 302,980.69	\$ 2,193,450.53
Aug-13	\$ 1,875,738.98	\$ 310,189.18	\$ 2,185,928.16
Sep-13	\$ 1,767,267.79	\$ 309,493.93	\$ 2,076,761.72
Annual Totals	\$21,867,755.71	\$3,763,953.31	\$25,631,709.02

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

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

ALABAMA DEPARTMENT OF REVENUE

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

References to Fund Distributions

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

Department of Revenue Division / Section Abbreviations:

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