



State of Alabama  
Department of Revenue



2015  
Annual Report





# 2015 Annual Report

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

**Equal Employment Opportunity Policy**

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

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# 2015 In Review

## 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.

## 2015 In Review

The past fiscal year ushered in significant changes, opportunities, accomplishments, and challenges for the Alabama Department of Revenue 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 2015 year-end review of ADOR.

## Taxpayer Identity Protection Program

In 2015, Commissioner Julie P. Magee and the Alabama Department of Revenue played a significant role in advocating for and bringing about tax fraud reform. Magee teamed up with IRS officials, other state revenue departments and the tax industry to protect Alabama taxpayers from tax fraud and identity theft.

ADOR took new measures for the 2015 filing season to protect the identity of a person filing a tax return in the state of Alabama. The Taxpayer Identity Protection Program was implemented using new technology and an ID Confirmation Quiz to confirm the identity of taxpayers who received letters before the refund was processed. More than 11,000 refunds were flagged as potential fraud, saving the



*Commissioner Magee represents Alabama at the IRS Security Summit in June.*

state an estimated \$1.5 million.

“In the past, our primary responsibility was to efficiently process tax returns and refunds. Now, due to the alarming frequency of identity theft, we must first confirm the identity of the person filing the return,” said Magee. “It is our duty to protect our citizens from criminals who use stolen information to file fraudulent returns.”

Magee represented Alabama at the IRS Commissioner’s meeting in Washington, D.C., in April to discuss refund fraud. Then in June, Magee returned to D.C. as a member of the IRS Security Summit to work on anti-fraud measures with the Summit’s Financial Services Work Group. The group, suggested by Magee, was one of several announced as part of the Security Summit that were tasked to develop better ways to protect taxpayers from identity theft tax refund fraud.

“We have a serious mission in combating the proliferation of identity theft refund fraud,” said Magee. “We want to study financial products (prepaid debit and prepaid gift cards) tied to refunds and how they can be used to facilitate fraud.”

The group has worked collaboratively with government and industry representatives to identify best practices and implement solutions that will help combat identity theft and refund fraud. The cooperative effort will provide guidance, draft regulations, and propose policies that, ultimately, will enhance the protection of taxpayer identities and reduce tax fraud. Magee also worked with the Summit’s Authentication Work Group.

In August, Magee signed a Memorandum of Understanding with the IRS, other state revenue departments and companies and trade associations in the tax and financial industries. The partnership formed through the MOU stems from the Security Summit. “We are working with the IRS and the tax industry to establish stronger security measures, particularly in e-filing, including validation of identity and return information at the time of filing,” Magee said. “These security measures, combined with our established efforts to protect taxpayers here in Alabama through the ID Quiz and a second authentication protocol on My Alabama Taxes (MAT), will



**Commissioner Magee and IRS Commissioner John Koskinen.**

provide taxpayers with a safer and more secure filing experience.”

The enhanced communication and information sharing agreed to at the summit and in the MOU will better protect taxpayers in a number of ways. The MOU has been endorsed by the Federation of Tax Administrators, the Council for Electronic Revenue Communication Advancement, the American Coalition for Taxpayer





*Commissioner Magee speaking at the IRS press conference to promote the “Taxes. Security. Together.” campaign.*

Rights, Free File Inc., and the National Association of Computerized Tax Processors.

Commissioner Magee again made her way to Washington, D.C., in November for a press conference to announce a new campaign aimed at encouraging more people to protect their personal and financial data online and at home. The “Taxes.

Security. Together.” campaign is designed to raise public awareness that even routine actions on the Internet and personal devices can affect the safety of financial and tax data. With technology constantly changing and criminals evolving, it is essential to stay on top of this issue that costs our state and our country millions of tax dollars.

## **A Year of Record Collections**

### **Year-End Collections Top \$9.8 Billion**

The Alabama Department of Revenue closed out its 2015 fiscal year with record collections, totaling over \$9.8 billion and marking a milestone in the department’s collection history. Over \$8.9 billion of the \$9.8 billion was collected through electronic means. Delinquent tax collections also hit a record collection mark of over \$86 million.

Collections through Alabama’s Voluntary Disclosure Program totaled \$5,913,796.68 for fiscal 2015. (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 \$30,136,764 during calendar year 2015, representing 90,042 payments/offsets. Alabama began participation in the federal Treasury Offset Program\* in 2003 and since that time, ADOR has collected \$172,441,303 in refunds/offsets, representing 581,304 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 ADOR are earmarked for specific state and local funds.

## **Joe Garrett Received MTC Paull Mines Award**

ADOR Deputy Commissioner Joe Garrett received the Multistate Tax Commission (MTC) Paull Mines Award at the 48th Annual Conference in Spokane, Wash.

Created in 2007, the award honors the work of Paull Mines, who began working with the MTC in 1989 and served as its general counsel for eight years until his death in 2002.

The MTC memorial to Mines reads, "He described his professional passion to be 'Preserving Federalism' by developing state tax systems that are understandable, administrable and fair for taxpayers and states alike, with the view to avoid post-transactional assessments."

According to the MTC website, the award is presented to one who exemplifies leadership, legal excellence, professional integrity and commitment to shared knowledge among state attorneys.



**ADOR Deputy Commissioner Joe Garrett speaks after receiving the MTC Paull Mines Award.**



ADOR Commissioner Julie Magee joined Garrett at the conference, where she officially stepped down from her three-year tenure as Chair of the MTC. Under her leadership, the commission made accomplishments in the provision of legal assistance to the states, uniformity projects, and addressing federal legislation which would impact state and local taxation.

Chief among these accomplishments was Magee's service as spokeswoman for the MTC and its stance on nexus issues in her appearance before Congress in June.

## **Magee Tapped for Alabama Small Business Advisory Committee**

State Revenue Commissioner Julie Magee, in her continuing role as a supporter of the state's business community, was tapped in October 2014 to serve on the Alabama Small Business Advisory Committee.

Magee joined 11 other business dignitaries who will serve in an advisory capacity to the Alabama Small Business Commission. Created by Gov. Robert Bentley,



*Front Row (left to right) Jerry Mitchell, President and CEO, Alabama State Black Chamber of Commerce; Rosemary Elebash, Chair of the Alabama Small Business Commission and Advisory Committee, State Director, NFIB; Gov. Robert Bentley; Ken Smith, Executive Director, Alabama League of Municipalities; Julie Magee, Alabama Commissioner of Revenue; Jeremy Arthur, IOM—President and CEO, Chamber of Commerce Association of Alabama; back row (left to right) Greg Barker, SVP, Marketing and Economic Development, Alabama Power Company; Mark Heinrich, PhD, Chancellor, Alabama Community College System; Jim Searcy, Executive Director, Economic Development Association of Alabama; Fitzgerald Washington, Alabama Department of Labor Commissioner; not pictured: Greg Canfield, Secretary, Alabama Department of Commerce; Sonny Brasfield, Executive Director, Association of County Commissions of Alabama.*

the commission will formulate policy, support innovation, discuss issues relevant to the economic growth of small businesses, and promote policies to aid new business start-ups and the expansion of existing businesses.

Atlas Alabama, a website where entrepreneurs and small business owners can access comprehensive information on doing business in the state, represents the Alabama Small Business Commission and the Advisory Committee.

## **Magee Named Secretary of FTA Board of Trustees**

Alabama State Revenue Commissioner Julie P. Magee was named secretary of the Federation of Tax Administrators' (FTA) Board of Trustees on Jan. 16 during the FTA's Midwinter and New Commissioners Seminar in San Antonio, Texas.

"It has been such an honor to serve on the FTA board, and I appreciate the board's confidence in my abilities to carry out the duties of this position of leadership," said Magee. "We will continue our mission to improve standards and methods of tax administration, which ultimately will result in better service to taxpayers."

The Federation of Tax Administrators, organized in 1937, serves the principal tax collection agencies of the 50 states, the District of Columbia, and the city of New York. The work of the FTA is directed and governed by an 18-member board of trustees, composed of tax administrators representing all regions of the country.

Commissioner Magee was first appointed to the FTA Board of Trustees in 2012. Her current term runs through June 2016.



## **Ready, Set, Go! Revenue Joins Facebook and Twitter**

The Communications/Publications Section announced the launch of the official Alabama Department of Revenue Facebook page and Twitter account. The launch of Facebook took place on January 30 followed by a Twitter account on December 16. Commissioner Magee decided it was time for Revenue to have a presence on social media. This will be a positive communication tool to help promote the department and all of the good work our employees do for the state.

## **New Taxpayer Service Centers**

There is a new taxpayer service center for the Tuscaloosa area. The new building was opened on November 1 and is located at 1434 22nd Avenue in Tuscaloosa. Coming soon! In 2016 Dothan, Gadsden and Muscle Shoals will also be moving into new buildings at new locations.





Gov. Bentley signs House Bill 130 on May 12.

## ONE SPOT Program Expanding

Commissioner Julie Magee attended the governor's signing of House Bill 130 on May 12, which expanded the state's ONE SPOT program. The expansion allowed motels and hotels to pay lodgings taxes online and removed the fee charged to local governments that choose to use the ONE SPOT filing system.

The goal was to make it easier for business owners to pay taxes and file the necessary paperwork, while keeping costs in check.

## Recent Organizational Changes

### Brenda R. Coone named Deputy Commissioner

Brenda R. Coone was named ADOR Deputy Commissioner, effective Nov. 16. Coone has more than 25 years of combined experience in various roles within the department. In January of 2007, she was named Motor Vehicle Division Director, a tenure marked by her recognition for excellence and leadership both within and outside Revenue. She was instrumental in the division's transition to paperless transactions. Chief among her accomplishments was her service as president of the 2015 American Association of Motor Vehicle Administrators (AAMVA) Region II Board of Directors and as host of the 2015 AAMVA Region II Conference.



*Brenda R. Coone*



### **Rouen Reynolds named Sales and Use Tax Director**

Rouen Reynolds was named Sales and Use Tax Division Director, effective Feb. 1. Reynolds, whose career with Revenue spans some 22 and a half years, started at ADOR as a Revenue Examiner I at the Montgomery Taxpayer Service Center. She has served as manager of the Dothan Taxpayer Service Center, manager of the Auburn/Opelika Taxpayer Service Center, and assistant director of the Sales and Use Tax Division. Her extensive work with taxpayer audits and assistance in the establishment of policies and procedures led to her appointment as Director. Reynolds completed 35 years of state service this year.



*Rouen Reynolds*



### **Kathleen Abrams named Individual and Corporate Tax Director**

Kathleen Abrams was named Director of the Individual and Corporate Tax Division effective Nov. 1. Abrams has more than 20 years of combined experience in various roles within ADOR, including advancing technology to promote operational efficiency, managing the field audit function and establishing policies and procedures. She holds a Bachelor of Science in Business Administration – Accounting from the University of South Alabama and a Master of Business Administration (Emphasis in Accounting) from Auburn University at Montgomery.



*Kathleen Abrams*

### **Jay Starling named Motor Vehicle Director**

Jay Starling began serving as the Director of the Motor Vehicle Division on Nov. 16. He is responsible for the administration of several programs, including Vehicle Titles, Registration, Dealer Licensing, Mandatory Liability Insurance (MLI), International Fuel Tax Agreement (IFTA), and International Registration Plan (IRP). Starling has served in the Motor Vehicle Division for more than 22 years. He holds a Bachelor of Science in Business Administration (major in accounting) from the University of Alabama and a Master of Business Administration from Troy University.



*Jay Starling*

### **Glen Powers named Criminal Investigations Director**

Glen Powers has served as the Director of Investigations since May 1. Powers has practiced law for 15 years, 11 of which have been spent working in ADOR's Legal and Investigations Division in furtherance of civil and criminal cases. He holds an undergraduate degree from Syracuse University, a law degree from Roger Williams University and a Master of Laws in Taxation from the University of Florida.



*Glen Powers*

### **Derrick Coleman named Property Tax Director**

Derrick Coleman was named Director of the Property Tax Division effective Nov. 1. Coleman has worked in the Department of Revenue for more than 21 years in various capacities within the Property Tax Division. Most recently, he managed the Division's Field Operations Section. Coleman holds a Bachelor of Science in Accounting from Alabama State University and a Master of Accountancy from Alabama State University.



*Derrick Coleman*





*ADOR's Deputy Commissioner Curtis Stewart (fourth from right), Business and License Tax Division Director Janet Stathopoulos, Bonita Calhoun and Pamela Hill were among state agency representatives who attended Gov. Bentley's signing of Act 2015-054 (SB 133). The bill transfers responsibility for the collection of the \$0.02/gallon inspection fee (on gasoline and certain other fuel products) to ADOR. The fee was previously collected separately by Agriculture and Industries. Representatives from the Department of Transportation, Agriculture and Industries were also present, with House sponsor Rep. Paul W. Lee.*



# Mission Statement

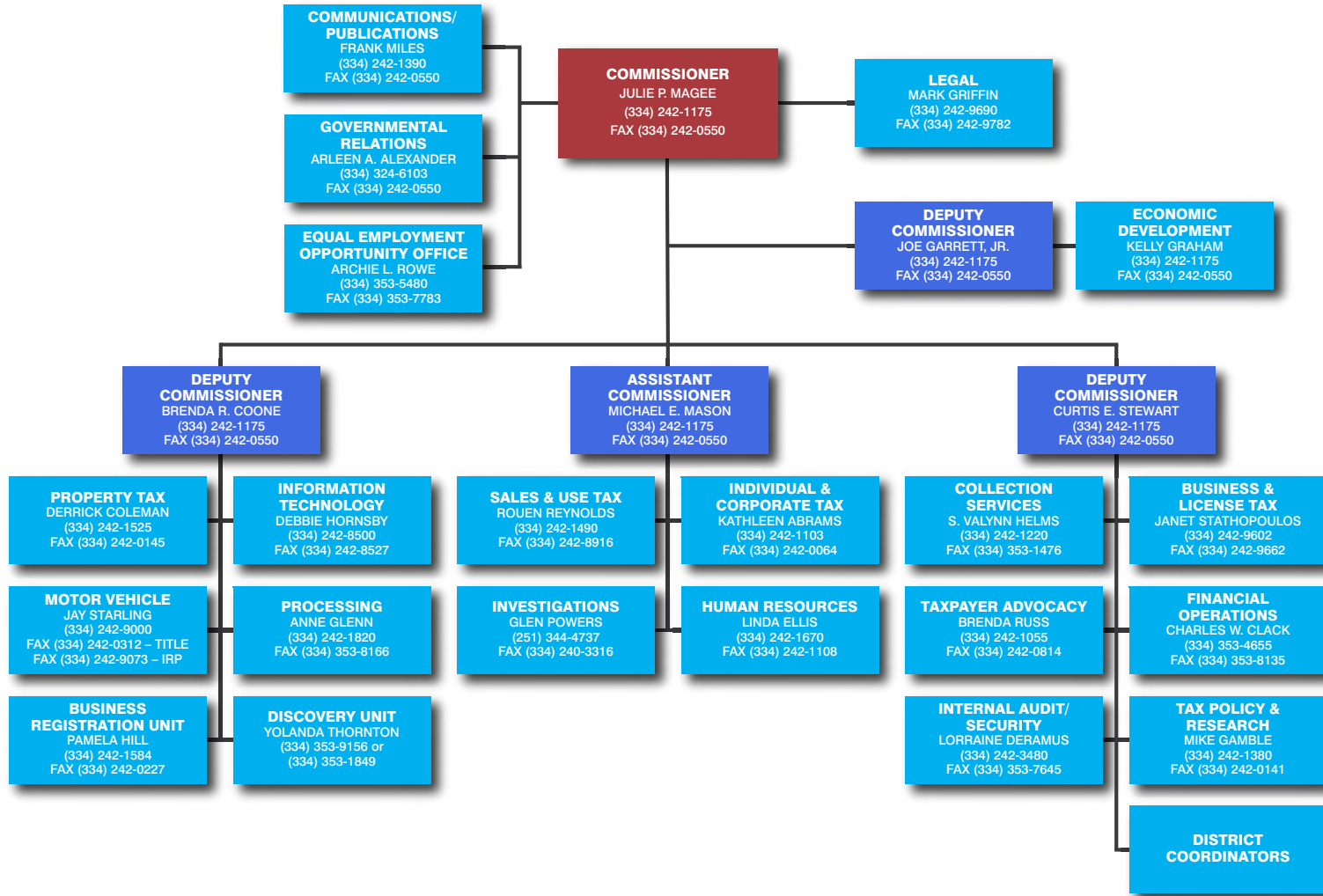
## Our Mission

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

Adopted Sept. 5, 1996

# Organizational Chart

## Alabama Department of Revenue



# Organization

The following section contains an overview of the organizational structure of the Revenue Department, covering the period Oct. 1, 2014, through Sept. 30, 2015. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 12 divisions.

## The Organization

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

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

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

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

## The Office of the Commissioner

### Offices/Sections

#### **Discovery Unit**

#### **Office of Economic Development**

#### **Equal Employment Opportunity Office (EEO)**

#### **Financial Operations**

#### **Internal Audit/Security**

#### **Office of Communications/Publications**

#### **Office of Taxpayer Advocacy**

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

#### **Discovery Unit...**

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

#### **Office of Economic Development...**

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

### **Equal Employment Opportunity Office (EEO)...**

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

### **Financial Operations...**

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

### **Internal Audit Section...**

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

### **Office of Communications/Publications...**

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

### **Office of Taxpayer Advocacy...**

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

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

## **Divisions**

### **Business and License Tax Division**

The Business and License Tax Division has the following responsibilities:

- Administers, collects, and enforces the gasoline tax, aviation excise tax, motor fuels tax, lubricating oils tax, motor carrier mileage tax, scrap tire environmental fee, tobacco tax, as well as tobacco master settlement agreement provisions and non-participating tobacco manufacturers escrow payments, hazardous waste fee, storage tank trust fund fee, horse wagering fee, pari-mutuel pool taxes, solid waste disposal fee, in addition to severance taxes on gas and oil, coal, forest products, and other natural minerals.
- Issues automotive dismantler and parts recycler licenses and motor vehicle buyer's identification cards. Administers the issuance of various county licenses, as well as wholesale oil/import license fees.
- Collects 15 county tobacco taxes, three county fuel taxes, and three county solid minerals taxes.

## **Sections**

**Administration/Assessments**

**Motor Fuels and Examination**

**Tobacco, Severance and License**

## **Audit and Assessment Activity**

During fiscal year 2014-15, the Business and License Tax Division conducted 155 audits. Audit collections, refund reductions, and assessments totaled \$2,034,983.78. The division issued 354 license citations, totaling \$72,226.63 and conducted 247 reviews.

During fiscal year 2014-15, the division entered 830 preliminary assessments, totaling \$1,323,248.67 and 449 final assessments, totaling \$3,451,573.83.

The Business and License Tax Division collected \$121,959.82 in payments for preliminary assessments and \$3,117,526.79 in payments for final assessments during the 2015 fiscal year.

## **Collection Services Division**

The Collection Services Division has the following responsibilities:

- Collection of final assessments for all tax divisions, excluding the Property Tax Division.
- Collection of delinquent sales and withholding taxes and bad checks.
- Administration of the 100 percent penalty statutes.
- Initiation of civil legal actions against taxpayers as a result of noncompliance with Alabama's tax laws.

## **Sections**

**Office of the Director**

**Administrative Services**

**Payment, Refund, and Garnishment Processing**

**Office Collections**

**100 Percent Penalty**

**Field**

## **Human Resources Division**

The Human Resources Division is responsible for the following:

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

## **Individual and Corporate Tax Division**

The Individual and Corporate Tax Division has the following responsibilities:

- Administers and collects Alabama's individual income tax, individual withholding tax, corporate income tax, pass thru entity income taxes, financial institutions excise tax, and the business privilege tax.
- Conducts audits of individual Alabama taxpayers and corporations doing business in Alabama, as well as audits of various tax incentive programs.



- Provides taxpayer assistance at each of the nine taxpayer service centers located across the state.

### **Sections**

- Individual Tax**
- Business Tax**

### **Individual Tax (including Withholding Tax):**

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

### **Field Audit & Assessment Activities:**

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

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

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

### **Field Audit & Assessment Activities:**

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

### **Information Technology Division**

The Information Technology Division has the following responsibilities:

- Develops, implements, and maintains various mainframe and client-server computer systems for the department.
- Provides end-user PC, telephone, Help Desk, and other technical services to all divisions.
- 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, through its Special Investigations Section (SIS), serves the citizens of Alabama by investigating potential criminal violations of Alabama's Revenue Code and other related financial crimes in a manner that fosters confidence in the tax system and compliance with the law. Special Investigations' primary responsibilities include:

- Investigation and prosecution of tax crimes, to include tax evasion, identity theft, refund fraud and other related financial crimes
- Combatting the Tax Protestor Movement
- Conducting Internal Integrity Investigations

The Investigations Division, through its Motor Vehicle Inspections Section, serves the citizens of Alabama by inspecting rebuilt motor vehicles to ensure compliance with Alabama's Uniform Certificate of Title and Antitheft Act and also by assisting with investigations and audits of dealers of motor vehicles to ensure they are operating in compliance with Alabama's Revenue Code and laws.

### Sections

#### Special Investigations

#### Motor Vehicle Inspections

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

## Legal Division

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

- Represents the department in tax litigation in state and federal courts and in

hearings before the Alabama Tax Tribunal.

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

## Motor Vehicle Division

The Motor Vehicle Division has the following responsibilities:

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

### Sections

#### Administrative

#### Registration

#### Title

## **Audit Activity**

During fiscal year 2014-15, the Motor Vehicle Division conducted 178 compliance audits under requirements of the International Registration Plan and 89 audits under the International Fuel Tax Agreement. The MVD also conducted 134 dealer investigations.

## **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.

## **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**

During fiscal year 2014-15, property tax assessments for airlines, railroads, and public utilities totaled \$18,198,193,733 in market value with an assessed value of \$5,245,432,000. License tax assessments for freightlines totaled 294 companies with an assessed value of \$126,894,902 and resulted in total tax collections of \$4,441,321.57.

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.

## 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 222 local sales, use, rental and lodgings taxes for 200 localities.

### **Sections**

#### **Tax Administration**

#### **Field Operations**

#### **Assessments**

### **Audit and Assessment Activity**

### **Sales and Use Tax Section**

During fiscal year 2014-15, the Sales and Use Tax Division conducted 3,090 audits. Audit collections, refund reductions, delinquents, license amounts, and assessments totaled \$39,781,229.00.

During fiscal year 2014-15, the division entered 24,645 preliminary assessments, totaling \$29,621,178.30 and 7,035 final assessments, totaling \$16,362,993.87. The Sales and Use Tax Division collected \$3,854,330.80 in payments for both preliminary and final assessments during 2015.

## Tax Policy and Research Division

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

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

# 2015 Legislative Highlights

## Revenue-related Legislation

The Alabama Department of Revenue 2015 General Summary of State Taxes is available for viewing online at [http://revenue.alabama.gov/publications/tax-policy/general\\_summary\\_of\\_state\\_taxes.pdf](http://revenue.alabama.gov/publications/tax-policy/general_summary_of_state_taxes.pdf).

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



# Interest Rates for Calendar Quarters 2015

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*.

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

# Taxpayer Service Centers

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

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

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

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

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

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

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

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

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

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# Capital Credit Annual Report Summary

The Capital Credit 2015 Annual Report will be added as an addendum to the 2015 ADOR Annual Report when it is submitted in 2016.



# Revenue Abstract

**Fiscal Year: Oct. 1, 2014-Sept. 30, 2015**

Title of Tax	FYTD 2014-15	FYTD 2013-14	% Change	FYTD Refunds 2014-15	FYTD Net 2014-15
Bulk Storage Withdrawal Fee	\$ 37,161,793.75	\$ 36,171,476.71	2.74	\$ 512,347.78	\$ 36,649,445.97
Business Privilege Tax	143,462,842.72	129,146,067.39	11.09	19,306,234.50	124,156,608.22
CMRS Wireless 911 Service Charge	18,105,030.13	15,060,348.78	20.22	10,176.42	18,094,853.71
Coal Severance (\$.135/Ton)	2,029,640.12	2,263,317.52	(10.32)	0.00	2,029,640.12
Coal Severance (\$.20/Ton)	2,952,335.29	3,318,997.71	(11.05)	0.00	2,952,335.29
Contractors' Gross Receipts	43,965,495.55	40,438,087.29	8.72	13,276.18	43,952,219.37
Deeds and Assignments	5,013,606.81	4,156,980.56	20.61	411,065.89	4,602,540.92
Dry Cleaning Registration Fee	276,017.67	292,461.81	(5.62)	0.00	276,017.67
Estate and Inheritance	0.00	7,653.15	(100.00)	0.00	0.00
Financial Institutions Excise	48,093,400.64	35,570,329.61	35.21	6,080,130.63	42,013,270.01
Forest Products Severance	5,865,818.77	5,460,224.53	7.43	831.59	5,864,987.18
Freight Line R.R. Equipment	4,321,961.12	3,101,959.06	39.33	0.00	4,321,961.12
Gasoline	420,986,781.34	405,673,470.10	3.77	6,544,602.32	414,442,179.02
Gasoline (Aviation & Jet Fuel)	2,233,716.97	2,470,640.70	(9.59)	697,481.99	1,536,234.98
Hazardous Waste	702,878.08	604,878.16	16.20	0.00	702,878.08
Hospital Assessment Fee	257,442,042.71	261,307,524.14	(1.48)	0.00	257,442,042.71
Hydro-Electric KWH	1,696,695.14	791,335.19	114.40	0.00	1,696,695.14
IFTA License Tax	8,182,032.03	8,177,665.09	0.05	0.00	8,182,032.03
Income Tax – Corporate***	567,440,761.21	469,220,261.16	20.93	75,868,622.55	491,572,138.66
Income Tax – Individual	3,929,550,712.62	3,752,015,058.34	4.73	592,963,468.08	3,336,587,244.54
IRP Registration Fees	50,182,867.83	44,228,496.56	13.46	0.00	50,182,867.83
Lodgings	60,940,766.99	56,838,576.03	7.22	45,825.16	60,894,941.83
Medicaid Nursing Facility	103,519,516.88	102,941,098.61	0.56	0.00	103,519,516.88
Medicaid Pharmaceutical Services	9,115,660.24	9,333,065.39	(2.33)	173,724.72	8,941,935.52
Miscellaneous Tags	288,235.96	277,009.52	4.05	0.00	288,235.96
Miscellaneous Taxes*	395,408.33	428,857.68	(7.80)	4,679.58	390,728.75
Mobile Telecom Tax	57,384,461.23	70,216,874.29	(18.28)	64,382.74	57,320,078.49

**ALABAMA DEPARTMENT OF REVENUE**

<b>Title of Tax</b>	<b>FYTD 2014-15</b>	<b>FYTD 2013-14</b>	<b>% Change</b>	<b>FYTD Refunds 2014-15</b>	<b>FYTD Net 2014-15</b>
Motor Fuels (Diesel)	\$ 142,718,001.85	\$ 141,362,798.89	0.96	\$ 6,689,899.10	\$ 136,028,102.75
Motor Registration Reinstatement Fees.	2,198,301.12	1,129,269.47	94.67	765.00	2,197,536.12
Motor Vehicle Title Fees	22,651,359.79	22,503,023.20	0.66	405.45	22,650,954.34
Motor Vehicle Salvage Inspection Fees	974,283.00	848,178.00	14.87	0.00	974,283.00
Oil & Gas Privilege (8%)	52,426,080.67	85,131,031.51	(38.42)	1,311,054.74	51,115,025.93
Oil & Gas Production (2%)	17,818,046.52	28,431,603.70	(37.33)	545,590.61	17,272,455.91
Oil Lubricating	1,788,329.50	1,876,305.54	(4.69)	27,708.29	1,760,621.21
Oil Wholesale License	11,537,166.12	11,990,141.15	(3.78)	26,572.66	11,510,593.46
Pari-Mutuel Pool	1,514,448.77	1,546,564.46	(2.08)	0.00	1,514,448.77
Property Tax**	376,798,194.51	373,318,029.98	0.93	0.00	376,798,194.51
Rental or Leasing	78,495,613.22	73,968,153.69	6.12	54,852.39	78,440,760.83
Sales	2,152,518,608.86	2,079,475,726.49	3.51	8,461,283.85	2,144,057,325.01
Scrap Tire Environmental Fee	3,941,135.29	4,036,320.69	(2.36)	0.00	3,941,135.29
Solid Waste Disposal Fee	6,239,747.87	6,160,817.88	1.28	0.00	6,239,747.87
Store Licenses	627,680.47	545,974.63	14.97	1.00	627,679.47
Tobacco Cigarette Tax	116,567,544.54	117,212,533.54	(0.55)	153,589.08	116,413,955.46
Tobacco OTP Tax	8,792,982.56	9,358,670.43	(6.04)	60,536.48	8,732,446.08
TVA Electric	103,016,171.24	106,578,571.51	(3.34)	0.00	103,016,171.24
Use	323,166,593.94	319,424,603.07	1.17	3,312,241.32	319,854,352.62
Utility Gross Receipts	417,559,462.64	411,711,017.76	1.42	945,879.59	416,613,583.05
Utility License (2.2%)	155,884,282.98	146,437,219.80	6.45	0.00	155,884,282.98
<b>TOTAL</b>	<b>\$9,778,544,515.59</b>	<b>\$9,402,559,270.47</b>	<b>4.00</b>	<b>\$724,287,229.69</b>	<b>\$9,054,257,285.90</b>

\* Miscellaneous Taxes Collected includes: Auto Dismantler License, Auto Reconditioner and Rebuilder License, Illegal Drugs, Motor Carrier Mileage, and Playing Cards.

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

\*\*\* Due to a one-time payment (\$64.4 million), Income tax – Corporate is reflecting a significant increase between FY14 and FY15.



# Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2015

**\$252,874,263**

## Delinquent Taxes Collected

	2011-12	2012-13	2013-14	2014-15
<b>Assessment Collections</b>	<b>\$47,144,909</b>	<b>\$48,276,483</b>	<b>\$46,311,587</b>	<b>\$52,217,691</b>
<b>Field Collections</b>				
Auburn/Opelika	\$ 2,590,294	\$ 1,697,806	\$ 1,816,491	\$ 1,749,589
Dothan	2,470,483	1,561,855	2,107,371	2,936,796
Gadsden	2,471,071	2,555,410	2,649,639	4,558,624
Huntsville	4,212,201	4,586,867	8,476,891	5,845,778
Jefferson/Shelby	5,428,544	5,701,921	6,244,718	8,810,472
Mobile	4,054,547	4,562,003	4,268,671	4,432,066
Montgomery	2,858,390	4,493,845	4,400,399	3,763,067
Tuscaloosa	3,223,718	2,654,564	1,836,737	2,061,477
<b>Subtotal for field</b>	<b>\$27,309,248</b>	<b>\$27,814,271</b>	<b>31,800,917</b>	<b>34,157,869</b>
<b>TOTAL</b>	<b>\$74,454,157</b>	<b>\$76,090,754</b>	<b>\$78,112,504</b>	<b>\$86,375,560</b>

# Net Taxable Assessed Valuation by County

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

### Oct. 1 lien date

County	2010	2011	2012	2013
Autauga	\$ 623,574,380	\$ 624,358,330	\$ 646,595,550	\$ 642,216,530
Baldwin	3,682,594,220	3,533,180,340	3,567,420,220	3,706,879,800
Barbour	217,547,560	214,423,260	220,618,240	220,854,000
Bibb	150,961,840	155,424,480	157,100,500	156,517,140
Blount	396,321,720	394,740,080	404,449,220	394,783,220
Bullock	86,136,600	87,979,810	87,654,180	95,889,920
Butler	184,003,648	185,331,620	189,930,460	187,606,880
Calhoun	980,681,400	999,863,020	1,008,219,160	1,002,225,080
Chambers	284,961,790	276,081,690	275,944,790	282,774,580
Cherokee	250,568,120	264,325,540	264,101,000	266,911,760
Chilton	359,053,580	369,640,260	366,380,360	390,934,480
Choctaw	215,987,500	239,989,780	247,459,500	243,940,600
Clarke	314,692,080	316,929,440	323,515,580	289,914,960
Clay	97,549,380	99,576,460	101,153,980	100,768,320
Cleburne	114,240,380	117,524,348	120,802,936	122,716,804
Coffee	410,770,700	414,982,260	420,423,520	418,987,040
Colbert	495,977,720	500,231,140	516,234,850	560,817,080
Conecuh	122,903,940	130,559,200	134,251,330	133,463,020
Coosa	145,223,520	147,555,300	149,182,560	148,484,696
Covington	375,505,850	379,485,810	360,773,390	383,489,030
Crenshaw	101,503,360	104,350,860	105,640,680	109,323,200
Cullman	774,400,800	791,136,380	809,646,320	816,372,120
Dale	328,346,520	339,217,260	338,263,680	346,641,000
Dallas	313,394,220	331,212,720	326,684,980	323,371,120
Dekalb	460,401,360	464,901,940	469,579,660	468,527,400

County	2010	2011	2012	2013
Elmore	\$ 929,815,860	\$ 941,262,940	\$ 978,298,000	\$ 977,950,280
Escambia	370,370,560	379,397,320	381,381,080	374,371,160
Etowah	799,877,600	810,121,480	816,699,000	812,927,346
Fayette	126,373,900	124,812,160	126,882,683	125,150,150
Franklin	224,052,453	225,479,180	227,773,018	227,888,740
Geneva	149,217,280	157,854,181	162,094,429	169,260,128
Greene	126,368,336	130,279,040	135,069,076	139,897,780
Hale	130,966,570	136,541,010	159,209,120	139,280,850
Henry	152,946,480	154,849,000	154,763,486	155,720,796
Houston	1,325,340,420	1,353,232,920	1,381,706,880	1,377,642,340
Jackson	390,794,680	393,810,320	403,114,640	397,624,820
Jefferson	8,185,133,819	8,146,614,897	8,292,753,220	8,460,749,360
Lamar	113,544,440	114,565,140	112,744,780	109,970,620
Lauderdale	714,889,120	731,693,800	767,114,720	775,929,060
Lawrence	258,452,500	264,515,600	276,726,060	273,941,920
Lee	1,495,887,813	1,506,212,180	1,547,216,000	1,562,587,880
Limestone	700,612,400	708,900,300	741,814,380	768,000,280
Lowndes	108,758,000	109,486,360	112,997,660	113,455,660
Macon	129,282,740	120,890,900	122,280,540	138,615,260
Madison	3,593,372,500	3,706,791,440	3,812,900,420	3,821,343,280
Marengo	202,700,720	234,397,680	229,360,570	237,599,710
Marion	223,526,130	224,679,858	234,305,749	235,010,725
Marshall	822,318,560	834,498,860	825,308,720	833,667,200
Mobile	4,405,370,280	4,434,075,826	4,396,436,960	4,436,071,200
Monroe	286,802,780	326,676,020	322,391,660	322,611,400

ALABAMA DEPARTMENT OF REVENUE

County	2010	2011	2012	2013
Montgomery	\$ 2,523,962,488	\$ 2,540,572,060	\$ 2,466,929,132	\$ 2,480,839,762
Morgan	1,258,250,880	1,279,118,380	1,362,743,300	1,358,274,520
Perry	82,771,180	83,313,040	85,267,760	86,014,040
Pickens	139,725,660	142,979,846	143,622,161	148,986,500
Pike	269,633,160	277,230,970	295,625,960	297,472,960
Randolph	284,706,800	286,770,780	286,779,320	292,069,140
Russell	444,993,120	459,271,580	476,846,980	489,572,480
Shelby	740,896,680	752,210,540	2,849,448,350	2,860,898,600
St Clair	2,752,687,620	2,757,093,961	773,571,620	781,273,760
Sumter	125,638,600	138,550,432	140,813,760	135,486,482
Talladega	804,107,160	902,285,240	996,427,720	975,807,660
Tallapoosa	638,011,200	643,266,660	620,795,400	626,338,700
Tuscaloosa	2,168,876,080	2,216,327,420	2,270,861,860	2,411,366,476
Walker	609,032,580	606,280,850	611,440,230	617,248,040
Washington	283,841,140	336,842,440	314,583,040	331,497,260
Wilcox	131,029,820	132,533,240	127,754,920	130,613,660
Winston	294,059,680	299,552,560	305,057,840	294,824,240
<b>TOTAL</b>	<b>\$51,006,301,977</b>	<b>\$51,608,839,739</b>	<b>\$52,461,938,850</b>	<b>\$53,120,262,005</b>

# Property Tax Collections

Oct. 1, 2013, lien date; Oct. 1, 2014, collection date

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

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 4,118,842	\$ 5,118,424	\$ 6,907,752	\$ 3,298,067	\$ 19,443,085
Baldwin	23,279,891	39,257,664	43,116,630	18,845,818	124,500,003
Barbour	1,422,417	2,094,077	4,185,851	1,095,774	8,798,120
Bibb	1,011,922	1,548,525	1,661,304	245,788	4,467,539
Blount	2,590,910	6,321,712	3,825,801	1,323,514	14,061,938
Bullock	567,523	1,659,607	1,700,859	276,590	4,204,579
Butler	1,292,048	2,238,117	2,723,411	1,278,198	7,531,774
Calhoun	6,393,923	13,593,194	18,772,248	9,164,769	47,924,134
Chambers	1,965,487	7,067,664	4,495,952	538,814	14,067,917
Cherokee	1,715,586	4,158,702	5,917,021	446,299	12,237,609
Chilton	2,511,288	8,667,942	3,941,394	1,230,108	16,350,733
Choctaw	1,586,010	2,549,511	3,580,076	113,571	7,829,167
Clarke	1,951,348	3,234,483	5,258,862	674,026	11,118,719
Clay	658,224	1,180,086	1,516,318	303,900	3,658,529
Cleburne	806,000	1,782,104	2,293,044	530,383	5,411,532
Coffee	2,602,422	4,521,716	7,206,483	3,246,253	17,576,874
Colbert	3,789,326	5,379,280	10,804,273	3,389,244	23,362,122
Conecuh	884,268	2,497,870	1,530,751	391,886	5,304,775
Coosa	971,953	1,143,721	1,919,218	61,896	4,096,787
Covington	2,428,943	3,896,900	3,531,639	2,720,238	12,577,719
Crenshaw	756,220	2,233,238	1,386,445	230,477	4,606,380
Cullman	5,389,856	8,579,022	8,039,406	5,049,800	27,058,084
Dale	2,186,658	4,604,672	3,608,909	3,029,998	13,430,237
Dallas	2,078,635	4,279,690	3,999,745	4,473,626	14,831,697
Dekalb	3,000,045	6,113,802	7,452,949	2,681,050	19,247,846

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Elmore	\$ 6,364,988	\$ 8,862,615	\$ 10,747,727	\$ 1,773,947	\$ 27,749,277
Escambia	2,418,678	5,181,010	6,149,299	2,236,220	15,985,207
Etowah	5,246,341	10,827,374	13,376,632	6,555,782	36,006,129
Fayette	816,226	1,542,580	1,222,425	448,478	4,029,709
Franklin	1,505,298	4,042,913	2,653,976	2,171,334	10,373,522
Geneva	1,048,630	2,527,055	1,990,108	723,554	6,289,347
Greene	939,377	2,587,976	1,997,490	348,913	5,873,756
Hale	934,762	2,430,464	1,563,609	253,018	5,181,853
Henry	962,814	2,207,382	1,973,868	493,396	5,637,460
Houston	8,697,919	18,269,919	14,444,138	4,590,065	46,002,041
Jackson	2,603,675	3,392,703	4,742,302	4,321,536	15,060,216
Jefferson	55,540,849	125,706,638	205,985,724	237,135,657	624,368,867
Lamar	756,013	1,733,492	1,307,903	250,990	4,048,399
Lauderdale	4,850,381	9,245,255	14,429,607	5,777,847	34,303,090
Lawrence	1,779,538	3,873,311	3,069,435	352,104	9,074,389
Lee	10,186,586	22,786,946	20,744,484	31,296,831	85,014,846
Limestone	5,078,452	11,333,784	11,314,990	4,993,396	32,720,622
Lowndes	752,926	2,803,547	1,863,193	295,513	5,715,179
Macon	912,581	1,813,164	5,047,285	457,667	8,230,696
Madison	24,369,701	44,552,657	107,510,869	41,888,415	218,321,642
Marengo	1,551,110	3,271,084	2,412,185	2,365,728	9,600,107
Marion	1,513,573	1,834,665	2,374,483	1,284,376	7,007,097
Marshall	5,262,473	12,055,582	11,848,652	7,619,148	36,785,854
Mobile	30,638,246	92,665,284	135,460,333	18,217,723	276,981,587
Monroe	2,105,720	4,789,973	3,413,541	781,681	11,090,915

ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Montgomery	\$16,989,533	\$ 21,069,783	\$ 29,795,882	\$ 31,160,350	\$ 99,015,547
Morgan	9,390,485	17,921,717	22,421,618	15,201,234	64,935,055
Perry	560,695	1,996,389	1,190,507	187,442	3,935,032
Pickens	1,002,634	2,560,554	1,955,545	1,003,015	6,521,748
Pike	2,182,374	4,397,614	3,347,342	1,438,545	11,365,875
Randolph	1,834,160	3,899,647	3,591,912	599,733	9,925,453
Russell	3,082,270	5,991,384	11,821,866	3,128,581	24,024,101
Shelby	18,516,942	22,757,495	89,063,617	32,861,511	163,199,565
St Clair	5,082,133	9,553,451	11,451,050	2,913,901	29,000,535
Sumter	869,310	2,355,624	1,976,131	521,588	5,722,653
Talladega	6,622,751	9,853,101	16,655,090	5,572,793	38,703,734
Tallapoosa	4,034,984	5,730,065	9,631,608	1,439,738	20,836,395
Tuscaloosa	16,595,599	27,393,736	43,292,514	18,838,017	106,119,865
Walker	4,090,762	5,936,867	6,493,128	3,655,734	20,176,490
Washington	2,675,378	4,750,174	5,185,481	92,987	12,704,020
Wilcox	892,754	2,847,353	1,406,930	141,615	5,288,653
Winston	1,879,577	2,533,788	3,388,281	669,190	8,470,836
<b>TOTAL*</b>	<b>\$349,098,943</b>	<b>\$695,607,837</b>	<b>\$1,009,689,104</b>	<b>\$560,699,379</b>	<b>\$2,615,095,263</b>

Details may not add up to totals due to rounding.

# Industrial Exemption Assessed Value

Oct. 1, 2013, lien date

County	State	County	School	Municipal
Autauga	\$ 0	\$ 0	\$ 0	\$ 0
Baldwin	10,957,400	0	1,818,920	9,220,780
Barbour	0	0	0	0
Bibb	1,069,120	1,069,120	0	0
Blount	0	0	0	0
Bullock	0	0	0	0
Butler	0	0	0	0
Calhoun	1,705,540	1,705,540	1,705,540	1,705,540
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	1,267,720	0	0	43,460

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
Lamar	0	0	0	0
Lauderdale	0	0	0	0
Lawrence	0	0	0	0
Lee	2,086,400	2,086,400	0	2,086,400
Limestone	0	0	0	0
Lowndes	41,820	0	41,820	0
Macon	0	0	0	0
Madison	9,442,640	199,240	199,240	137,340
Marengo	1,504,140	1,504,140	0	116,240
Marion	0	0	0	0
Marshall	0	0	0	0
Mobile	0	0	0	0
Monroe	0	0	0	0
Montgomery	9,610,960	9,610,960	9,610,960	7,056,340
Morgan	0	0	0	0
Perry	0	0	0	0
Pickens	0	0	0	0

**ALABAMA DEPARTMENT OF REVENUE**

<b>County</b>	<b>State</b>	<b>County</b>	<b>School</b>	<b>Municipal</b>
Pike	\$ 3,169,280	\$ 3,169,280	\$ 3,169,280	\$ 3,049,960
Randolph	0	0	0	0
Russell	0	0	0	0
Shelby	0	0	0	0
St Clair	0	0	0	0
Sumter	0	0	0	0
Talladega	0	0	0	0
Tallapoosa	0	0	0	0
Tuscaloosa	0	0	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
<b>TOTALS</b>	<b>\$43,710,440</b>	<b>\$22,200,100</b>	<b>\$19,401,180</b>	<b>\$23,416,060</b>

# Abatements Assessed Value (Ad Valorem)

Oct. 1, 2013, lien date

County	State	County	School	Municipal
Autauga	\$ 3,867,640	\$ 3,867,640	\$ 0	\$ 3,806,160
Baldwin	3,225,920	3,225,920	0	2,883,940
Barbour	825,300	825,300	0	543,780
Bibb	0	0	0	0
Blount	382,460	382,460	0	268,420
Bullock	141,880	141,880	0	0
Butler	30,334,100	30,334,100	0	25,424,660
Calhoun	35,174,820	35,174,820	0	34,449,280
Chambers	45,558,820	45,558,820	0	802,900
Cherokee	11,878,160	11,878,160	0	11,878,160
Chilton	11,043,260	11,043,260	0	11,043,260
Choctaw	11,640,860	11,640,860	0	0
Clarke	41,970,420	41,970,420	0	13,638,280
Clay	2,218,700	2,218,700	0	2,218,700
Cleburne	0	0	0	0
Coffee	12,805,660	12,805,660	0	7,360,700
Colbert	58,814,540	58,814,540	0	21,255,740
Conecuh	8,267,720	8,267,720	0	808,820
Coosa	946,840	946,840	0	0
Covington	5,136,080	5,136,080	0	4,740,380
Crenshaw	24,224,660	24,224,660	0	21,674,580
Cullman	74,492,760	74,492,760	0	38,902,160
Dale	4,630,600	4,630,600	0	3,601,340
Dallas	6,084,670	6,084,670	0	162,160
Dekalb	31,393,000	31,393,000	0	5,701,200
Elmore	4,294,080	4,294,080	0	1,071,580
Escambia	8,657,260	8,657,260	0	4,201,900

County	State	County	School	Municipal
Etowah	\$ 54,092,160	\$ 54,092,160	\$ 0	\$ 53,787,980
Fayette	94,400	94,400	0	94,400
Franklin	5,314,960	5,314,960	0	5,151,120
Geneva	2,981,360	2,981,360	0	2,981,360
Greene	6,660,380	6,660,380	0	1,195,900
Hale	4,135,940	4,135,940	0	0
Henry	433,100	433,100	0	433,100
Houston	10,626,100	10,626,100	0	10,393,700
Jackson	19,338,540	19,338,540	0	14,645,360
Jefferson	158,349,520	158,349,520		113,516,980
Lamar	7,964,300	7,964,290	0	7,964,290
Lauderdale	6,389,160	6,389,160	0	6,258,040
Lawrence	12,618,820	12,618,820	0	0
Lee	135,202,460	135,202,460	0	133,146,040
Limestone	30,342,500	30,342,500	0	13,851,720
Lowndes	1,604,760	1,251,600	0	16,220
Macon	7,701,620	7,701,620	0	7,701,620
Madison	168,498,140	168,498,140	0	168,117,680
Marengo	8,232,100	8,532,100	0	736,120
Marion	5,163,855	5,163,855	0	4,901,750
Marshall	25,963,140	25,963,140	0	22,721,120
Mobile	960,109,020	960,109,020	0	99,374,940
Monroe	2,158,060	2,158,060	0	1,002,620
Montgomery	273,574,620	273,574,620	0	271,170,880
Morgan	303,236,760	303,236,760	0	129,839,480
Perry	0	0	0	0
Pickens	15,356,420	15,356,420	0	1,117,840



ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 8,644,300	\$ 8,644,300	\$ 0	\$ 7,228,400
Randolph	2,495,180	2,495,180	1,204,280	2,490,480
Russell	9,058,000	9,058,000	0	9,385,800
Shelby	31,766,300	31,766,300	0	25,783,340
St Clair	50,036,180	49,615,140	0	38,174,200
Sumter	2,769,900	2,769,900	0	944,620
Talladega	134,555,180	134,555,180	0	12,313,020
Tallapoosa	26,319,100	26,319,100	0	26,319,100
Tuscaloosa	300,469,860	300,469,860	0	19,218,460
Walker	8,653,000	8,653,000	0	5,778,792
Washington	22,841,660	22,841,660	0	0
Wilcox	9,388,440	9,388,440	0	0
Winston	828,720	828,720	0	783,200
<b>TOTALS</b>	<b>\$3,271,978,225</b>	<b>\$3,271,504,015</b>	<b>\$1,204,280</b>	<b>\$1,434,977,772</b>

# Office of the Ex-Officio Land Commissioner

## Land Sales

Fiscal Year	No. of Sales	Assessed Valuation	No. of Redemptions	Total Redemptions	No. of Deeds <sup>1</sup>	Proceeds	No. of Assignments <sup>2</sup>	Proceeds
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
2014	10,786	\$ 82,589,460	9,072	\$ 7,624,660.86	627	\$1,599,097.95	1,371	\$ 2,240,104.16
2015	8,745	\$ 59,530,880	5,784	\$ 4,380,450.78	728	\$2,096,615.08	1,459	\$ 2,496,633.13
<b>TOTAL</b>	<b>76,490</b>	<b>\$694,430,376</b>	<b>50,143</b>	<b>\$33,283,947.85</b>	<b>2,854</b>	<b>\$6,825,723.93</b>	<b>7,057</b>	<b>\$11,507,463.01</b>

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

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

## Land Sales Total Proceeds

2012	\$2,554,066.31
2013	\$2,824,483.58
2014	\$3,839,202.11
2015	\$4,593,248.21

# Income Tax Collections and Refunds

## Income Tax Collections

	2011-12	2012-2013	2013-14	2014-15
Individual Paid on Estimates	\$ 228,551,647.14	\$ 281,544,657.44	\$ 254,379,015.26	\$ 276,563,458.10
Withholding	2,837,000,880.33	2,894,295,481.64	2,964,079,131.49	3,084,124,100.86
S-Corp Shareholder Total	109,585,621.10	146,452,887.76	152,087,202.46	129,377,853.43
Collected as Additional Tax Due	362,025,955.26	431,094,539.33	381,469,709.13	439,485,300.23
<b>Total Individual Gross</b>	<b>\$3,537,164,103.83</b>	<b>\$3,753,387,566.17</b>	<b>\$3,752,015,058.34</b>	<b>\$3,929,550,712.62</b>
<b>Total Corporate Gross</b>	<b>\$ 422,668,390.72</b>	<b>\$ 450,521,057.17</b>	<b>\$ 469,220,261.16</b>	<b>\$ 567,440,761.21</b>
<b>Total Income Tax Collections</b>	<b>\$3,959,832,494.55</b>	<b>\$4,203,908,623.34</b>	<b>\$4,221,235,319.50</b>	<b>\$4,496,991,473.83</b>

## Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
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
2013-14	1,107,755	\$545,431,933	\$ 91,407,983	\$636,839,916
2014-15	1,308,783	\$592,963,468	\$ 75,868,623	\$668,832,091

\*FY 12, FY 13, FY 14, and FY 2015 refund totals are detailed as follows:

	FY 2012	FY 2013	FY 2014	FY 2015
Individual Refunds	1,142,557	1,175,188	1,104,719	1,305,030
Corporate Refunds	3,125	4,031	3,036	3,753
<b>TOTAL REFUNDS*</b>	<b>1,145,682</b>	<b>1,179,219</b>	<b>1,107,755</b>	<b>1,308,783</b>

# Alabama Individual Income Tax Facts

## Return Data

Individual returns filed	1,859,588
Number filed electronically (E40 and 40NR)	1,572,302
Number of joint returns	751,138
Number with paid preparer signature	1,872,873
Adjusted gross income	\$77,647,008,972.72
Number of returns itemizing deductions	1,333,673
Total Alabama tax liability shown on returns	\$2,372,177,083.00
Number of returns with tax due at time of filing	520,815
Amount of tax due	\$229,085,646.00
Number of returns showing overpayments	1,189,666
Amount of overpayments	\$519,927,087.00
Number of zero balance returns	162,455

## Consumer Use Tax Collections

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

\*First available on 2000 tax year returns.

## **Voluntary Checkoffs Available on Alabama Returns**

### **Alabama Aging Program**

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

### **Alabama Arts Development Fund**

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

### **Alabama Nongame Wildlife Program**

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

### **Child Abuse Trust Fund**

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

### **Alabama Veterans' Program**

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

### **Alabama Indian Children's Scholarship Fund**

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

### **Penny Trust Fund**

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

### **Foster Care Trust Fund**

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

### **Mental Health Consumers of Alabama**

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

### **Neighbors Helping Neighbors Fund**

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

### **Breast and Cervical Cancer Research Program at UAB Comprehensive Cancer Center**

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

**4-H Clubs**

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

**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 Military Support Foundation**

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

**Alabama Veterinary Medical Foundation Spay/Neuter Program**

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

**Alabama State Historic Preservation Fund**

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

**Alabama Firefighters Annuity and Benefit Fund**

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

**Victims of Violence Assistance**

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

**Alabama Association of Rescue Squads**

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

**Archives Services Fund**

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

## Contributions

### FY 2014

Type of Contribution	No. of Returns	Amount
Alabama Aging Fund	999	\$ 11,778
Alabama Arts Development Fund	751	8,017
Alabama Nongame Wildlife Fund	920	12,483
Child Abuse Trust Fund	1,834	29,544
Alabama Veterans Program	1,668	29,954
Alabama Indian Children's Scholarship Fund	1	5
Penny Trust Fund	4	254
Foster Care Trust Fund	1,005	16,486
Mental Health Consumers of Alabama*	1,073	14,244
Neighbors Helping Neighbors	2	6
Breast and Cervical Cancers Research Program	1,271	18,136
4H Clubs	2	255
Organ Center Donor Awareness Fund	4	30
National Guard	0	0
USA Mitchell Cancer Institute Fund	1,413	19,570
Alternative Fuel Research Fund	4	16
Alabama Military Support Foundation	941	12,194
Alabama Veterinarty Medical Foundation Spay/Neuter Program	834	10,818
Alabama State Historic Preservation Fund	568	4,967
Alabama Firefighters Annuity and Benefit Fund	631	6,136
Victims of Violence Asistance	772	7,184
Alabama Association of Rescue Squads	544	4,470
Archive Services Fund	269	1,376
<b>TOTALS:</b>	<b>15,510</b>	<b>\$207,923</b>

\*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 2015

Political Party	Contributions	Amount
Democratic . . . . .	4,965	\$6,068
Republican . . . . .	5,413	\$7,777
Libertarian . . . . .	0	\$0

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

# Estimated Fuel Tax by County

County	2011-12	2012-13	2013-14	2014-15
Autauga	\$ 5,843,500.11	\$ 6,321,270.72	\$ 6,323,376.94	\$ 6,414,233.15
Baldwin	22,469,757.00	23,776,585.61	24,140,332.84	24,682,244.41
Barbour	2,687,701.18	2,733,478.86	2,850,411.88	2,813,854.35
Bibb	3,155,798.93	3,242,408.40	3,214,911.93	3,204,697.33
Blount	7,082,707.69	7,362,800.95	7,268,496.54	7,228,713.35
Bullock	919,154.40	997,415.82	1,009,095.27	885,982.42
Butler	2,413,445.96	2,396,165.09	2,345,057.83	2,305,274.64
Calhoun	12,606,687.15	13,326,314.65	13,207,481.83	13,034,908.80
Chambers	3,824,662.15	3,981,593.59	3,962,190.79	3,941,223.97
Cherokee	3,231,418.82	3,369,371.79	3,452,535.85	3,374,582.30
Chilton	5,203,926.28	5,569,174.00	5,653,514.02	5,607,817.11
Choctaw	1,741,387.53	1,794,164.92	1,794,006.87	1,739,170.58
Clarke	2,865,567.67	2,965,348.45	2,935,891.98	2,919,226.05
Clay	1,818,605.02	1,874,324.02	1,890,776.80	1,878,949.36
Cleburne	2,002,861.93	2,116,953.22	2,130,013.56	2,137,540.11
Coffee	6,157,695.41	5,901,645.94	6,043,819.38	6,007,799.47
Colbert	6,649,757.21	7,025,487.18	6,903,458.88	6,804,000.90
Conecuh	1,474,055.25	1,479,446.34	1,470,902.85	1,433,807.71
Coosa	1,461,806.96	1,540,776.12	1,501,546.66	1,498,320.99
Covington	5,078,248.16	4,842,362.37	4,793,874.53	4,760,542.66
Crenshaw	1,656,182.02	1,744,132.74	1,736,482.53	1,735,407.31
Cullman	10,195,903.86	10,790,812.61	10,661,895.21	10,560,286.79
Dale	5,623,563.40	5,835,474.34	5,850,279.53	5,730,392.35
Dallas	3,752,770.01	3,932,099.38	3,940,148.75	3,897,677.51
DeKalb	7,822,930.52	8,152,018.32	8,168,456.83	8,154,478.95
Elmore	9,855,081.84	9,602,413.72	9,730,215.89	9,827,523.42
Escambia	4,099,982.44	4,273,716.99	4,271,854.55	4,297,659.86

County	2011-12	2012-13	2013-14	2014-15
Etowah	\$ 11,662,503.63	\$ 12,165,890.74	\$ 11,943,559.10	\$ 11,825,284.75
Fayette	2,249,957.89	2,322,461.76	2,242,374.19	2,216,031.27
Franklin	3,556,264.81	3,649,659.63	3,635,861.10	3,608,980.57
Geneva	3,192,011.27	3,298,896.35	3,333,186.28	3,261,146.45
Greene	869,096.16	891,971.65	915,551.01	887,057.64
Hale	1,810,084.47	1,903,374.96	1,910,668.39	1,926,796.71
Henry	2,219,070.90	2,373,031.93	2,381,615.36	2,306,887.47
Houston	10,938,789.37	11,915,729.81	11,828,510.41	11,894,636.53
Jackson	6,420,234.88	6,626,843.64	6,420,146.87	6,493,799.53
Jefferson	63,046,216.56	61,780,603.19	62,555,842.34	62,484,877.73
Lamar	1,735,529.65	1,823,753.85	1,766,588.73	1,712,827.66
Lauderdale	11,364,816.90	10,813,407.79	10,705,441.68	10,543,620.86
Lawrence	4,375,835.27	4,549,163.00	4,565,389.98	4,520,230.69
Lee	13,190,344.86	14,647,594.72	14,978,909.06	15,234,811.75
Limestone	9,645,795.81	10,352,896.50	10,500,612.01	10,654,368.67
Lowndes	1,355,300.08	1,390,679.56	1,413,916.12	1,408,540.01
Macon	1,842,569.07	1,930,273.99	1,955,827.69	1,989,697.17
Madison	37,062,797.51	39,380,171.66	39,590,188.86	40,112,208.84
Marengo	2,346,346.62	2,431,671.80	2,448,279.08	2,356,885.27
Marion	3,515,259.66	3,521,082.29	3,455,761.52	3,375,119.92
Marshall	10,548,974.18	10,991,479.33	10,888,766.93	10,903,820.03
Mobile	40,056,173.44	43,458,063.76	41,823,961.28	41,637,947.98
Monroe	2,612,613.83	2,720,567.32	2,683,752.57	2,631,604.33
Montgomery	24,547,706.28	22,269,164.29	22,738,244.16	22,834,476.47
Morgan	14,133,463.31	14,847,185.49	14,684,836.01	14,885,364.80
Perry	816,907.79	830,103.89	842,435.95	804,265.59
Pickens	2,139,190.74	2,192,808.47	2,138,615.33	2,186,462.68



**ALABAMA DEPARTMENT OF REVENUE**

<b>County</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Pike	\$ 3,108,403.37	\$ 3,343,010.75	\$ 3,358,991.59	\$ 3,293,403.09
Randolph	2,923,081.39	2,993,861.41	2,975,137.56	2,964,922.96
Russell	5,577,765.44	5,958,133.90	6,050,808.32	6,049,733.10
St. Clair	9,972,771.94	10,697,741.99	10,730,171.77	10,754,364.25
Shelby	34,164,212.70	23,494,145.86	23,509,715.50	23,633,365.96
Sumter	1,262,639.09	1,385,837.74	1,402,626.29	1,294,028.93
Talladega	8,644,631.12	9,176,871.15	9,170,025.55	9,237,764.50
Tallapoosa	4,557,429.50	4,672,360.53	4,718,071.42	4,766,456.38
Tuscaloosa	19,247,391.27	19,502,868.62	19,508,816.74	19,672,788.00
Walker	7,664,767.80	8,068,631.35	7,962,014.33	7,830,837.32
Washington	2,129,072.58	2,208,409.90	2,178,398.52	2,142,916.21
Wilcox	1,090,097.94	1,128,145.08	1,146,723.60	1,133,820.95
Winston	3,241,536.97	3,325,257.39	3,299,316.81	3,261,146.45
<b>TOTAL*</b>	<b>\$532,532,814.92</b>	<b>\$537,981,563.16</b>	<b>\$537,610,690.55</b>	<b>\$537,610,690.55</b>

\*Details do not necessarily add up due to rounding.

# Estimated Fuel Gallonage Sold by County

County	Gasoline 2013-14	Gasoline 2014-15	Motor Fuels 2013-14	Motor Fuels 2014-15
Autauga	29,879,803	30,309,125	8,118,992	8,235,648
Baldwin	114,070,125	116,630,815	30,995,331	31,691,126
Barbour	13,469,029	13,296,284	3,659,828	3,612,889
Bibb	15,191,398	15,143,131	4,127,833	4,114,718
Blount	34,345,769	34,157,782	9,332,492	9,281,412
Bullock	4,768,270	4,186,526	1,295,643	1,137,570
Butler	11,081,083	10,893,096	3,010,971	2,959,891
Calhoun	62,409,210	61,593,752	16,957,938	16,736,360
Chambers	18,722,509	18,623,435	5,087,312	5,060,392
Cherokee	16,314,240	15,945,887	4,432,934	4,332,844
Chilton	26,714,505	26,498,574	7,258,911	7,200,238
Choctaw	8,477,207	8,218,089	2,303,441	2,233,033
Clarke	13,872,947	13,794,196	3,769,581	3,748,183
Clay	8,934,473	8,878,585	2,427,690	2,412,504
Cleburne	10,064,936	10,100,501	2,734,862	2,744,526
Coffee	28,558,812	28,388,608	7,760,050	7,713,801
Colbert	32,620,860	32,150,892	8,863,796	8,736,096
Conecuh	6,950,446	6,775,160	1,888,587	1,840,958
Coosa	7,095,247	7,080,004	1,927,933	1,923,791
Covington	22,652,458	22,494,955	6,155,165	6,112,368
Crenshaw	8,205,387	8,200,306	2,229,582	2,228,201
Cullman	50,380,570	49,900,440	13,689,495	13,559,034
Dale	27,644,280	27,077,778	7,511,551	7,357,620
Dallas	18,618,354	18,417,665	5,059,011	5,004,480
DeKalb	38,598,345	38,532,295	10,488,009	10,470,062
Elmore	45,978,113	46,437,919	12,493,252	12,618,191

County	Gasoline 2013-14	Gasoline 2014-15	Motor Fuels 2013-14	Motor Fuels 2014-15
Escambia	20,185,761	20,307,698	5,484,910	5,518,043
Etowah	56,436,806	55,877,925	15,335,106	15,183,246
Fayette	10,595,873	10,471,395	2,879,129	2,845,306
Franklin	17,180,506	17,053,487	4,668,317	4,633,803
Geneva	15,750,279	15,409,870	4,279,693	4,187,196
Greene	4,326,246	4,191,606	1,175,535	1,138,951
Hale	9,028,466	9,104,677	2,453,230	2,473,939
Henry	11,253,828	10,900,717	3,057,910	2,961,962
Houston	55,893,167	56,205,632	15,187,388	15,272,291
Jackson	30,337,069	30,685,100	8,243,241	8,337,808
Jefferson	295,594,629	295,259,301	80,319,482	80,228,366
Lamar	8,347,648	8,093,611	2,268,237	2,199,210
Lauderdale	50,586,339	49,821,689	13,745,407	13,537,635
Lawrence	21,572,801	21,359,410	5,861,799	5,803,816
Lee	70,779,721	71,988,936	19,232,388	19,560,958
Limestone	49,618,459	50,345,004	13,482,413	13,679,831
Lowndes	6,681,167	6,655,763	1,815,418	1,808,515
Macon	9,241,857	9,401,900	2,511,213	2,554,701
Madison	187,075,208	189,541,905	50,832,398	51,502,653
Marengo	11,568,834	11,136,971	3,143,503	3,026,157
Marion	16,329,483	15,948,428	4,437,075	4,333,534
Marshall	51,452,605	51,523,735	13,980,790	14,000,118
Mobile	197,630,435	196,751,468	53,700,483	53,461,648
Monroe	12,681,515	12,435,099	3,445,843	3,378,887
Montgomery	107,444,846	107,899,572	29,195,099	29,318,658
Morgan	69,390,140	70,337,697	18,854,809	19,112,280

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2013-14	Gasoline 2014-15	Motor Fuels 2013-14	Motor Fuels 2014-15
Perry	3,980,756	3,800,390	1,081,658	1,032,648
Pickens	10,105,582	10,331,675	2,745,906	2,807,341
Pike	15,872,217	15,562,292	4,312,826	4,228,613
Randolph	14,058,394	14,010,127	3,819,971	3,806,856
Russell	28,591,837	28,586,756	7,769,023	7,767,643
St. Clair	50,703,196	50,817,513	13,777,160	13,808,222
Shelby	111,090,274	111,674,558	30,185,641	30,344,404
Sumter	6,627,819	6,114,665	1,800,922	1,661,487
Talladega	43,331,050	43,651,136	11,773,988	11,860,962
Tallapoosa	22,294,266	22,522,899	6,057,836	6,119,961
Tuscaloosa	92,184,858	92,959,670	25,048,629	25,259,162
Walker	37,622,844	37,002,994	10,222,944	10,054,517
Washington	10,293,569	10,125,905	2,796,986	2,751,428
Wilcox	5,418,604	5,357,635	1,472,352	1,455,786
Winston	15,590,236	15,409,870	4,236,206	4,187,196
<b>*TOTAL</b>	<b>2,540,367,563</b>	<b>2,540,362,482</b>	<b>690,273,055</b>	<b>690,271,675</b>

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

# Motor Vehicle Fees

	2011-12	2012-13	2013-14	2014-15
International Registration Plan (IRP) Fees <sup>1</sup>	\$ 32,119,512	\$ 33,031,453	\$ 31,096,652	\$ 30,768,527
Motor Vehicle Title Fees	20,985,143	22,548,574	22,503,023	22,651,360
Salvage (Rebuilt) Vehicle Inspection Fees <sup>2</sup>	940,740	858,452	848,178	974,283
MLI Reinstatement Fee <sup>3</sup>	1,956,171	893,243	1,129,269	2,198,301
Miscellaneous Tags <sup>4</sup>	238,215	275,023	277,009	288,236
Registration Fees Collected through County Agents <sup>5</sup>	183,391,703	187,559,829	187,736,506	198,106,000
International Fuel Tax Agreement Collections	9,050,055	9,646,251	8,196,260	8,663,865
International Fuel Tax Agreement Decal Fees <sup>6</sup>	632,179	647,530	665,317	705,755
IRP/IFTA Trip Permits <sup>7</sup>	537,370	523,120	603,800	606,800
Dealer License Fees <sup>8</sup>	152,892	144,585	119,825	124,080
Scrap Vehicle Fees <sup>9</sup>	68,390	80,135	57,160	52,795
<b>TOTAL</b>	<b>\$250,072,370</b>	<b>\$256,208,195</b>	<b>\$253,232,999</b>	<b>\$265,140,002</b>

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

<sup>2</sup> Collected by the Investigations Division.

<sup>3</sup> 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.

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

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

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

<sup>7</sup> 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*.

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

<sup>9</sup> 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

2011-12	\$133,561,119.15
2012-13	\$127,842,326.56
2013-14	\$126,571,203.97
2014-15	\$125,360,527.10

## Utility Gross Receipts

2011-12	\$383,095,528.36
2012-13	\$401,429,072.66
2013-14	\$411,677,698.60
2014-15	\$417,582,927.56

# State Sales Tax Collections

County	2011-12	2012-13	2013-14	2014-15
Autauga	\$ 5,539,406.36	\$ 5,664,885.08	\$ 6,092,191.14	\$ 6,549,807.70
Baldwin	50,260,562.85	52,747,427.15	57,945,513.35	62,224,139.41
Barbour	2,407,208.84	2,502,063.26	2,854,422.68	2,949,149.13
Bibb	1,482,443.15	1,676,882.16	1,873,342.69	1,902,143.70
Blount	12,341,704.04	12,426,082.87	13,236,917.29	13,554,499.49
Bullock	794,080.95	669,031.14	729,188.12	741,537.12
Butler	2,179,039.96	2,171,040.21	2,364,272.88	2,685,624.63
Calhoun	27,996,930.88	29,119,780.25	31,187,543.29	31,019,705.95
Chambers	4,547,069.51	5,496,231.41	6,439,997.29	5,899,676.95
Cherokee	2,473,451.41	2,577,183.48	2,871,512.57	2,894,019.11
Chilton	6,957,519.08	7,519,761.06	8,215,437.62	8,648,655.83
Choctaw	1,762,726.82	1,777,425.86	2,250,320.20	2,307,535.07
Clarke	6,930,360.12	6,685,632.33	7,069,238.46	7,638,851.71
Clay	1,297,128.72	1,325,574.92	1,578,099.90	1,645,343.86
Cleburne	2,730,010.94	2,900,029.59	3,126,114.75	3,146,138.01
Coffee	8,658,584.56	8,711,429.59	9,213,858.08	10,287,278.85
Colbert	17,076,113.83	17,704,931.26	18,515,588.92	19,496,129.58
Conecuh	1,457,205.67	1,557,094.14	1,563,922.51	1,776,851.69
Coosa	662,559.94	671,929.60	722,159.77	696,882.72
Covington	7,770,270.32	7,889,782.16	8,376,776.04	8,946,710.15
Crenshaw	1,863,659.21	1,749,024.99	1,954,046.07	2,111,968.73
Cullman	53,370,695.97	63,125,547.38	59,473,639.32	62,705,956.99
Dale	6,267,380.11	6,464,532.06	7,103,424.98	7,302,651.83
Dallas	4,617,454.19	4,497,671.24	4,927,639.27	5,017,888.44
DeKalb	10,853,683.87	10,655,711.48	11,515,209.99	12,471,616.43
Elmore	10,607,741.90	10,894,388.02	11,727,479.08	12,098,544.41
Escambia	6,419,347.97	6,997,209.38	9,428,516.31	10,663,712.50

County	2011-12	2012-13	2013-14	2014-15
Etowah	\$ 15,178,743.73	\$ 15,386,990.71	\$ 16,415,663.53	\$ 17,470,216.33
Fayette	2,337,537.79	2,290,662.34	2,411,476.59	2,376,434.76
Franklin	3,119,908.45	3,120,805.62	3,426,060.44	3,562,594.32
Geneva	6,828,085.78	7,013,093.14	7,297,517.28	7,160,110.55
Greene	695,285.96	864,205.71	918,182.07	890,605.99
Hale	1,231,480.98	1,171,627.33	1,256,887.21	1,330,541.72
Henry	2,885,177.03	2,814,866.24	2,966,643.50	3,159,828.32
Houston	33,626,039.73	34,168,327.00	35,934,489.14	37,487,374.99
Jackson	5,921,388.91	5,959,896.53	6,897,640.98	7,468,499.94
Jefferson	281,026,873.89	301,602,217.54	311,588,996.39	327,215,377.48
Lamar	1,825,263.16	1,920,925.82	1,970,274.70	1,943,206.87
Lauderdale	22,806,840.06	23,381,925.59	25,795,018.21	26,478,659.57
Lawrence	2,107,450.38	1,940,741.98	2,198,583.62	2,233,742.98
Lee	27,028,797.42	28,471,255.12	33,839,454.53	35,553,407.21
Limestone	17,078,514.30	17,435,292.30	18,290,067.68	18,780,386.66
Lowndes	937,219.15	981,077.57	1,031,852.86	1,136,202.10
Macon	1,490,269.05	1,748,903.99	1,889,922.90	2,075,975.32
Madison	111,663,701.79	113,006,271.36	115,884,608.28	120,313,093.68
Marengo	2,267,552.70	2,180,630.00	2,438,299.32	2,543,099.03
Marion	3,784,731.08	3,695,295.10	4,122,048.99	4,419,368.90
Marshall	21,474,644.11	21,619,270.96	23,237,378.97	24,587,170.60
Mobile	126,056,412.54	130,457,842.41	136,880,430.66	142,449,163.28
Monroe	3,823,378.23	4,090,525.84	4,379,441.42	5,299,834.87
Montgomery	72,291,152.62	74,631,088.93	80,024,513.41	85,476,975.72
Morgan	27,432,217.22	27,335,400.08	28,988,298.95	29,421,997.59
Perry	767,726.20	730,818.91	728,082.91	740,462.73
Pickens	1,516,622.89	1,511,314.57	1,804,328.39	1,790,435.93

ALABAMA DEPARTMENT OF REVENUE

County	2011-12	2012-13	2013-14	2014-15
Pike	\$ 9,398,428.72	\$ 9,767,600.86	\$ 10,447,470.00	\$ 11,388,837.60
Randolph	2,653,265.44	2,817,167.91	3,422,121.39	3,519,466.29
Russell	8,550,130.13	10,696,778.99	12,087,450.00	12,255,998.03
St. Clair	5,833,062.10	6,381,961.47	7,702,089.60	8,127,081.61
Shelby	56,409,103.08	59,310,733.48	68,652,388.99	74,475,398.21
Sumter	1,100,370.43	1,193,364.96	1,728,681.58	1,785,544.05
Talladega	12,464,338.47	12,592,992.58	14,274,035.88	14,756,652.75
Tallapoosa	6,815,564.69	6,847,548.05	7,079,325.77	7,818,465.99
Tuscaloosa	51,361,665.88	56,452,382.52	57,582,469.20	61,557,392.55
Walker	18,378,478.84	17,662,238.57	17,960,523.58	17,741,081.72
Washington	2,327,688.14	2,608,929.65	3,235,435.76	3,520,106.61
Wilcox	1,012,074.95	1,012,261.53	1,138,096.97	1,132,817.83
Winston	7,363,591.69	7,356,408.74	8,735,226.74	8,665,462.87
Out-of-State	707,960,870.25	678,234,123.34	683,627,626.35	703,382,609.62
<b>TOTAL</b>	<b>\$1,948,155,989.13</b>	<b>\$1,978,644,047.41</b>	<b>\$2,062,645,477.31</b>	<b>\$2,150,874,703.16</b>

# State Use Tax Collections

County	2011-12	2012-13	2013-14	2014-15
Autauga	\$ 294,958.76	\$ 408,204.87	\$ 398,426.40	\$ 464,452.99
Baldwin	1,187,840.62	1,320,146.84	1,532,096.00	1,709,471.00
Barbour	308,683.46	212,111.56	267,679.39	192,041.29
Bibb	38,456.06	80,920.14	101,617.65	81,239.61
Blount	142,743.46	143,805.16	194,054.45	134,377.32
Bullock	59,532.09	63,585.96	57,707.63	104,127.10
Butler	68,665.54	88,473.28	128,434.86	165,492.56
Calhoun	1,084,708.07	919,143.38	1,191,942.77	1,117,036.41
Chambers	362,585.41	421,549.75	490,786.04	603,166.73
Cherokee	50,979.64	82,819.02	416,459.47	340,004.12
Chilton	332,309.07	478,891.92	451,431.18	355,280.38
Choctaw	273,679.96	289,218.15	478,428.54	448,981.64
Clarke	384,669.13	382,369.43	371,790.55	263,597.32
Clay	135,104.94	141,792.41	167,980.21	201,089.91
Cleburne	56,165.03	52,071.76	89,663.83	118,832.20
Coffee	186,595.02	213,760.38	242,400.17	202,495.61
Colbert	1,151,818.12	1,486,251.63	1,249,439.45	1,688,101.33
Conecuh	14,600.71	20,339.97	20,501.65	29,724.16
Coosa	58,958.93	62,006.66	93,023.47	80,967.86
Covington	557,709.39	1,053,137.16	569,802.22	930,439.19
Crenshaw	57,355.39	146,848.78	112,428.49	107,545.90
Cullman	1,150,274.67	1,292,057.91	1,134,886.17	1,387,223.68
Dale	306,569.29	364,208.72	480,388.31	361,361.42
Dallas	254,512.74	257,008.77	208,776.40	238,003.06
DeKalb	292,464.43	358,505.39	353,478.81	339,216.56
Elmore	424,442.21	475,182.52	526,974.16	558,874.05
Escambia	507,234.53	491,007.04	457,845.99	438,622.12

County	2011-12	2012-13	2013-14	2014-15
Etowah	\$ 727,796.28	\$ 818,747.06	\$ 812,919.26	\$ 887,619.74
Fayette	39,256.78	30,456.22	38,924.06	33,165.43
Franklin	275,384.15	219,280.80	243,984.83	284,901.92
Geneva	104,196.37	120,558.04	111,305.07	158,074.10
Greene	11,878.75	8,017.14	75,429.88	6,068.18
Hale	3,217.04	6,410.06	10,873.22	32,431.49
Henry	33,667.78	37,703.11	105,407.73	60,446.47
Houston	1,209,953.23	1,170,443.68	948,124.64	1,323,765.06
Jackson	267,073.06	(96,073.44)	350,746.61	562,892.36
Jefferson	19,232,337.57	23,624,989.10	25,783,330.13	26,271,669.70
Lamar	285,010.07	236,047.17	251,664.99	345,929.10
Lauderdale	853,341.11	679,372.08	784,557.82	911,503.79
Lawrence	44,860.70	68,996.58	57,032.61	57,307.61
Lee	1,234,556.56	1,380,339.02	1,679,864.81	2,129,692.87
Limestone	684,823.81	795,753.68	559,009.66	612,581.64
Lowndes	32,442.69	66,429.31	41,191.74	92,205.37
Macon	24,913.62	31,958.08	29,982.66	29,711.30
Madison	7,263,096.18	7,579,597.69	7,949,965.17	8,062,061.33
Marengo	42,080.13	36,234.44	55,922.58	43,293.66
Marion	134,412.20	144,963.72	126,141.53	142,450.73
Marshall	574,678.34	478,978.72	494,715.05	665,657.08
Mobile	7,194,837.52	8,438,906.20	9,107,068.20	9,858,759.71
Monroe	185,955.29	168,277.10	172,159.16	492,078.97
Montgomery	4,219,507.97	4,991,057.36	6,207,484.85	5,894,943.43
Morgan	3,482,744.38	3,088,671.49	3,178,204.00	3,083,913.36
Perry	26,921.05	12,070.43	15,612.22	43,662.70
Pickens	84,076.36	93,351.26	128,603.75	88,939.52



ALABAMA DEPARTMENT OF REVENUE

County	2011-12	2012-13	2013-14	2014-15
Pike	\$ 485,704.68	\$ 587,781.36	\$ 582,988.91	\$ 587,869.09
Randolph	30,844.54	28,741.48	28,915.16	36,874.73
Russell	484,395.05	548,493.92	590,329.51	566,289.26
St. Clair	483,816.33	546,076.55	417,950.67	2,630,329.22
Shelby	2,299,469.77	2,708,202.39	2,693,891.28	571,633.66
Sumter	44,804.23	28,078.89	44,379.78	36,999.89
Talladega	1,560,618.51	1,715,150.12	1,666,525.12	2,378,169.51
Tallapoosa	487,861.53	471,229.16	279,848.51	405,633.48
Tuscaloosa	6,294,451.43	8,386,912.20	6,001,661.18	5,833,393.30
Walker	923,495.00	686,681.17	777,125.38	615,656.67
Washington	(4,222.66)	63,717.58	75,801.70	60,031.93
Wilcox	13,666.96	7,709.87	7,115.11	11,748.35
Winston	93,747.28	106,701.13	172,366.22	114,763.39
Out-of-State	50,777.32	132,172.93	243,726.53	418,123.91
Consumers' Use				
Out-of-State	37,224,492.38	46,130,752.75	41,562,941.94	42,266,660.75
Sellers' Use				
Out of State	166,098,435.16	178,768,592.00	188,143,713.26	187,474,726.54
<b>TOTAL</b>	<b>\$274,588,993.17</b>	<b>\$227,694,939.54</b>	<b>\$314,397,950.75</b>	<b>\$318,846,395.82</b>

# State Lodgings Tax

County	2011-12	2012-13	2013-14	2014-15
Autauga	\$ 126,498.51	\$ 129,538.42	\$ 155,953.86	\$ 129,302.33
Baldwin	14,908,619.17	16,152,279.37	17,475,941.73	19,404,508.28
Barbour	181,824.55	162,730.48	186,495.78	194,655.40
Bibb	10,319.78	7,753.72	10,070.24	11,214.48
Blount*	37,594.78	40,619.87	38,796.24	41,881.64
Bullock	4,484.51	4,425.97	21,824.68	-13,629.68
Butler	195,071.06	186,999.86	210,875.69	221,452.70
Calhoun	771,593.55	847,069.75	883,560.80	915,067.94
Chambers	124,029.07	130,326.12	130,402.06	129,466.84
Cherokee*	88,723.60	85,227.12	145,471.68	22,728.36
Chilton	144,579.08	144,938.97	149,408.20	140,815.89
Choctaw	20,700.71	17,497.95	20,104.12	18,011.53
Clarke	184,300.43	186,395.97	186,315.93	180,463.85
Clay	2,281.07	2,481.29	2,253.37	1,417.89
Cleburne	49,081.74	46,810.00	43,651.49	50,575.28
Coffee	275,471.22	274,984.63	284,819.14	294,940.50
Colbert*	217,823.58	223,582.65	263,638.42	250,473.45
Conecuh	86,255.72	90,838.27	92,619.29	98,969.91
Coosa	12,114.57	15,005.89	14,831.79	14,272.03
Covington	152,306.72	164,558.61	166,019.65	165,067.81
Crenshaw	18,768.57	17,307.28	24,386.23	23,634.96
Cullman*	487,424.73	496,572.22	536,650.33	590,307.13
Dale	213,372.64	178,439.53	187,539.64	193,119.71
Dallas	239,150.32	228,859.52	234,534.21	243,588.54
DeKalb*	344,100.19	361,725.51	382,590.93	389,877.57
Elmore	504,694.51	576,597.21	618,624.73	719,546.75
Escambia	253,560.34	258,922.08	230,660.17	232,632.52

County	2011-12	2012-13	2013-14	2014-15
Etowah*	\$ 602,774.92	\$ 618,165.08	\$ 596,782.40	\$ 756,187.66
Fayette	9,868.51	9,936.66	10,219.19	10,483.35
Franklin*	86,431.37	81,649.94	81,672.54	119,705.57
Geneva	13,835.62	14,758.06	20,522.19	12,251.67
Greene	24,464.24	27,881.48	22,479.70	28,882.08
Hale	3,631.08	2,825.32	2,472.61	2,453.61
Henry	18,956.32	17,503.28	19,769.45	18,684.59
Houston	1,046,784.83	1,074,837.77	1,114,277.43	1,260,292.75
Jackson*	301,573.83	301,789.50	291,762.04	328,302.75
Jefferson	7,893,355.91	7,971,142.46	8,486,046.56	8,762,216.00
Lamar	4,787.30	4,185.13	4,433.32	5,341.19
Lauderdale*	857,589.68	946,120.09	979,362.38	1,058,313.03
Lawrence*	60,641.28	60,803.29	63,151.99	60,398.43
Lee	1,558,870.86	1,640,421.20	1,578,114.97	1,799,847.67
Limestone*	476,439.60	549,727.89	587,036.83	599,932.00
Lowndes	1,903.79	1,433.79	823.89	1,229.21
Macon	59,664.98	45,781.81	45,404.77	45,103.52
Madison*	4,966,361.73	4,849,014.60	5,146,993.52	5,385,132.48
Marengo	151,852.99	153,857.61	152,587.72	157,053.10
Marion*	140,707.83	154,035.17	160,467.33	170,152.04
Marshall*	503,195.27	531,173.52	586,088.40	614,632.92
Mobile	4,277,162.22	4,396,649.60	4,589,996.76	4,812,214.47
Monroe	125,250.13	116,924.86	117,779.12	106,233.62
Montgomery	2,831,261.68	2,926,115.26	3,158,662.88	3,468,349.17
Morgan*	857,400.81	849,827.92	743,867.19	787,581.97
Perry	14,447.12	20,578.15	19,606.11	19,875.61
Pike	291,888.58	284,624.96	284,172.63	312,642.14

ALABAMA DEPARTMENT OF REVENUE

County	2011-12	2012-13	2013-14	2014-15
Pickens	\$ 10,362.75	\$ 12,564.75	\$ 9,716.55	\$ 13,615.83
Randolph	23,646.58	22,169.74	23,239.53	23,908.15
Russell	339,398.42	321,045.12	281,989.31	354,666.35
St. Clair	296,773.26	310,945.07	307,428.74	1,534,056.12
Shelby	1,392,107.88	1,469,008.39	1,487,062.97	341,155.93
Sumter	60,779.19	53,106.87	59,525.08	55,222.80
Talladega	310,987.76	357,335.70	353,270.44	399,904.25
Tallapoosa	201,636.33	213,086.98	211,474.34	209,927.19
Tuscaloosa	1,924,057.93	1,981,809.99	2,154,322.10	2,227,866.65
Walker	232,431.76	232,303.09	265,459.22	276,688.67
Washington	3,293.67	3,706.43	5,723.16	5,628.01
Wilcox	29,109.93	28,189.06	28,471.82	30,221.14
Winston*	45,033.25	42,622.96	49,077.76	55,976.46
Out-of-State	72,353.65	-28,977.69		
<b>Total</b>	<b>\$51,777,819.56</b>	<b>\$53,703,169.12</b>	<b>\$56,799,355.34</b>	<b>\$60,896,693.76</b>

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

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

County	2011-12	2012-13	2013-14	2014-15
Autauga*	\$ 566.34	\$ 480.86	\$ 1,681.64	\$ 8,620.84
Baldwin*	89,889.78	71,299.01	235,487.42	63,050.47
Baldwin Co.				
District Lodgings	6,436,166.23	6,898,282.99	7,641,962.19	8,406,395.53
Barbour*	70.22	139.46	2,912.77	5.13
Bibb*			81.93	783.61
Blount*	0.00	350.26	143.28	2.96
Bullock	1,030,921.90	1,137,202.04	1,075,820.74	1,123,989.21
Bullock Lodgings	4,643.53	4,425.97	4,606.37	3,436.85
Butler	2,770,804.19	2,764,040.16	2,937,435.02	3,039,204.04
Calhoun*	23.00	3.27	5,208.34	1,141.72
Calhoun Lodgings*				0.00
Chambers	421.24	215.00	115.70	2,533,187.17
Chambers Lodgings and Rental	0.00	0.00	0.00	163,637.63
Cherokee*	1,927.62	6,695.38	5,235.10	2,934.43
Cherokee Lodgings*	7.46	0.00	0.00	0.00
Chilton*	0.00	0.00	371.69	965.37
Chilton Lodgings	192,995.84	190,942.58	181,872.41	179,790.42
Choctaw*	1,634.25	0.00	21,597.79	381.09
Clarke*	0.08	0.00	228.19	7.36
Clarke Lodging*			0.00	0.00
Clay*			0.72	0.50
Cleburne*	0.00	0.00	0.00	0.00
Cleburne Lodgings*	33.78	0.00	0.00	0.00
Coffee*	262.06	0.00	4,059.09	1,083.62
Colbert*	0.81	11.84	264.78	74.77

County	2011-12	2012-13	2013-14	2014-15
Colbert Lodgings*				\$ 0.00
Conecuh*	\$ 0.00	\$ 0.00	\$ 8,298.69	285.42
Conecuh Lodgings*				0.00
Coosa	804,659.67	704,727.21	778,662.87	803,852.29
Coosa Lodgings	18,963.84	22,662.39	21,387.22	23,728.51
Covington*	310.28	0.00	25,509.19	1,640.79
Covington Lodgings*				0.00
Crenshaw	2,159,467.04	2,400,935.69	2,342,105.64	3,019,845.23
Cullman*	71.30	31.84	6,796.32	1,321.77
Cullman Lodgings*				0.00
Dale*	0.13	0.00	1,056.40	16.59
Dallas*	0.00	0.00	2,187.51	2,044.44
DeKalb *	53.46	0.00	22,723.49	1,974.59
DeKalb Lodgings	115,581.35	114,979.04	112,434.71	122,160.69
Elmore*	0.20	0.00	2,567.84	10,652.40
Escambia <sup>1</sup>	4,671,599.49	4,901,750.95	5,323,858.87	5,834,084.67
Etowah*	30.88	146.50	1,541.61	1,072.63
Etowah Lodgings*				0.00
Fayette*	0.00	0.00	0.58	2.66
Franklin*	0.00	0.00	0.00	65.36
Geneva	1,402,572.80	1,429,820.62	1,461,116.28	2,613,265.78
Greene*			187.91	5,743.10
Greene Lodgings	7,357.75	5,482.76	5,131.96	3,659.24
Hale*			522.52	0.89
Henry *	0.00	0.00	7,250.06	0.74
Houston*	0.33	165,638.86	12,284.17	2,286.68
Houston Lodging*				0.00

ALABAMA DEPARTMENT OF REVENUE

County	2011-12	2012-13	2013-14	2014-15
Jackson*	\$ 0.00	\$ 0.00	\$ 27,945.12	\$ 27.56
Jackson Lodgings*				0.00
Jefferson*	3,529.62	290.85	185,563.08	245,405.22
Jefferson Lodgings*				0.00
Lamar*	793.42	0.00	61.21	8.74
Lauderdale*	125.00	0.00	2,527.96	249.55
Lauderdale Lodgings	1,041,619.74	1,127,549.15	1,184,171.26	1,274,377.47
Lawrence*	0.00	6.78	3.61	500.41
Lee*	0.15	279.71	714.89	4,732.84
Lee Lodgings	778,093.71	840,216.71	783,316.06	887,409.16
Limestone	14,712,700.38	16,043,358.05	16,401,473.93	15,466,791.64
Lowndes	0.00	279.71	1,378,936.07	2,326,946.26
Macon*	0.00	398.33	34.85	4.90
Macon Lodgings*	245.88	0.00	0.00	0.00
Madison*	727.75	127.98	4,089.96	11,377.60
Madison Lodgings	984,972.93	969,576.49	992,783.08	1,056,997.67
Marengo*	0.11	0.00	1.42	767.12
Marion*	482.92	421.50	1,495.52	138.86
Marshall*	473.88	3.04	150.06	10.75
Marshall Lodgings*				18.00
Mobile*	901.34	283.40	334,231.99	126,882.12
Mobile Lodgings*				0.00
Monroe*	352.81	279.71	31,533.39	52.32
Monroe Lodgings*				0.00
Montgomery*	111,014.40	76,016.40	53,873.57	89,648.13
Montgomery Lodgings*				0.00
Morgan*	0.26	0.00	64.11	4,942.58

County	2011-12	2012-13	2013-14	2014-15
Perry*				\$ 10.50
Pickens*	\$ 0.00	\$ 401.34	\$ 161.55	0.00
Pickens Lodgings*	0.00	0.00	0.00	0.00
Pike*	55.86	0.00	800.44	77.16
Randolph	1,451,564.07	1,601,900.00	1,784,253.52	1,716,728.00
Randolph Lodgings	24,902.95	22,798.04	23,903.29	25,098.70
Russell*	0.16	52.50	720.29	690.72
Russell Lodgings*				0.00
St. Clair*	4,402.33	5,388.91	49,811.57	8,060.44
St. Clair Lodgings*				0.00
Shelby*	6.27	105.88	4,646.74	30,710.04
Shelby Lodgings*				0.00
Sumter*	0.00	0.00	0.00	40.46
Sumter Lodgings*				0.00
Talladega	9,547,330.69	10,367,635.02	11,566,799.32	12,925,511.66
Talladega Lodgings	158,171.21	164,084.71	171,847.26	172,392.62
Tallapoosa*	0.01	0.00	274.28	146.70
Tuscaloosa*	43.80	131.47	81,312.95	61,650.77
Walker*	0.19	0.00	1,430.38	1,167.32
Walker Lodgings*				0.00
Wilcox*	0.00	463.00	205.24	2,575.09
Winston*	0.00	0.00	1,549.27	93.27
<b>TOTAL</b>	<b>\$48,533,548.69</b>	<b>\$52,042,313.36</b>	<b>\$57,325,396.25</b>	<b>\$64,418,639.54</b>

\*ADOR does not administer local tax; refer to ADOR website for Administrator information.

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

# Municipal Sales and Use Taxes Collected by the State

City	2011-12	2012-13	2013-14	2014-15	City	2011-12	2012-13	2013-14	2014-15
Abbeville*	\$ -	\$ -	\$ -		Birmingham*	\$ 27.89	\$ 263.68	\$ 36,793.32	\$ 25,897.95
Adamsville*			1,060.35		Black	4,154.54	3,992.82	4,576.75	4,488.40
Addison				\$ 116.25	Blue Springs	4,696.17	1,867.00	1,085.59	1,738.80
Akron*	1,524.36	456.15	99.98	19.66	Boaz*	9.84	-	13,218.97	246.81
Alabaster*		113.92	1,571.68	555.95	Boligee*	-	-	4.27	
Albertville*	-	-	16,591.48	37.87	Brent			1.15	
Alexander City*	0.24	-	510.50	326.07	Brewton*			13,963.00	3,358.89
Allgood	9,074.16	16,377.38	14,216.41	17,882.83	Brighton*	0.30	-	-	5.51
Altoona*	(153.87)	-	-		Brookside	19,265.09	23,159.45	24,117.80	20,971.44
Andalusia	-	-	34,067.42	6,603,770.87	Brundidge	420,638.23	434,889.29	470,299.61	512,274.51
Anderson	73,475.20	69,503.78	71,410.44	75,849.22	Butler		2.78	7,210.28	749,143.87
Anniston*	19,081,166.42	21,582,247.79	21,347,134.99	1,887,996.40	Calera*	18.29	-	601.16	805.88
Arab*			86.62	738.50	Camden			301.46	230.23
Ardmore*			2.04		Carrollton	54,360.31	56,417.63	59,529.69	57,213.29
Argo	298,086.56	319,537.77	415,641.80	575,841.00	Castleberry*	-	-	-	
Ariton*	259.71	-	-	4.04	Cedar Bluff*			59.92	
Ashford*			138.49		Center Point	1,589,569.90	1,459,026.76	1,418,789.44	1,436,353.23
Ashland	797,220.14	842,741.28	900,028.40	971,907.15	Centre*			0.44	
Ashville*	-	-	-	10.14	Centreville*			0.84	195.09
Athens*	13.60	74.61	1,216.44	2,822.56	Chatom	994,324.80	1,015,746.39	1,042,971.39	1,067,359.06
Atmore*	-	-	2,004.19		Chelsea*			579.04	
Attalla*	-	-	23.35		Chickasaw*	6.65	-	1,799.93	19.42
Auburn*	5,671.50	21,666.78	30,212.01	29,682.83	Childersburg	1,552,211.84	1,582,884.62	1,627,227.04	2,085,249.25
Baker Hill	177,819.65	102,377.51	137,410.36	127,745.42	Citronelle*			18,443.57	
Bay Minnette*			8,470.50	568.83	Clanton*	234.37	205.52	446.61	
Bayou La Batre	1,728,566.12	1,759,838.51	1,677,378.26	1,674,422.31	Clayton	431,716.09	429,886.07	417,752.72	387,308.86
Bear Creek*	116.13	-	-	33.40	Cleveland*			0.59	
Belk*	-	-	-		Clio*	608.02	786.39	32.13	29.05
Bessemer*	-	621.00	12,841.51	879.09	Coffee Springs	7,561.49	7,544.54	7,557.00	7,510.71

**ALABAMA DEPARTMENT OF REVENUE**

City	2011-12	2012-13	2013-14	2014-15
Coker	\$ 93,421.06	\$ 94,655.22	\$ 98,601.75	\$ 101,183.27
Collinsville	698,580.96	741,940.56	773,970.24	759,942.06
Columbia	256,699.52	244,779.20	234,387.64	262,474.15
Columbiana*			93.72	
Coosada*	–	–	0.51	
Cordova*			11.66	
Cottonwood*	549.34	36.30	–	5.67
Courtland*	86,044.22	90,332.06	104,143.12	1,628.01
Cowarts*			3,970.77	321.38
Creola*	(3.94)	1,709.81	4.43	127.76
Crossville*			228.59	
Cuba*	–	–	–	
Cullman*	8.91	0.18	202.78	47.17
Cussetta*				842.68
Dadeville*	–	–	–	
Daleville	3,119,965.68	3,425,987.98	1,523,858.40	1,579,024.53
Daphne*	4,039.53	5,646.51	3,751.29	2,638.62
Dauphin Island	410,588.83	691,412.71	651,932.02	747,102.53
Daviston	8,309.25	15,280.59	21,161.80	18,242.36
Deatsville	55,811.93	62,048.53	73,527.57	72,163.85
Decatur*	125,108.43	67,952.90	22,507.74	13,689.40
Demopolis	4,475,231.73	4,589,125.36	4,772,570.22	5,045,322.17
Detroit*	397.00	–	–	9.00
Dora*			0.25	
Dothan*	15.96	652,885.06	31,439.87	2,101.57
Dozier	9,762.47	8,865.49	9,198.29	9,805.96
Dutton	60,893.38	56,213.88	54,490.08	63,861.70
East Brewton	490,525.36	504,668.68	533,330.80	580,575.62
Eclectic	545,687.80	867,053.40	935,087.55	996,517.26

City	2011-12	2012-13	2013-14	2014-15
Elba	\$ 1,419,288.77	\$ 1,420,845.65	\$ 1,569,389.30	\$ 1,604,444.89
Elba Rental		46,812.67	45,115.65	41,905.03
Elberta*		16.38	207.11	0.89
Eldridge	20,067.92	20,308.91	23,110.63	20,486.79
Elkmont	176,261.45	176,574.95	232,456.27	247,994.03
Elmore*		27.52	45.02	
Emelle	12,991.66	9,913.81	12,697.30	18,922.29
Enterprise*	14.20	–	1,076.00	2,709.11
Eufaula*	210.61	–	117.19	8.88
Eutaw*			84.61	
Evergreen*	–	–	8,241.81	
Excel			18,161.21	63,054.28
Fairfield	4,830,517.89	4,722,505.92	4,717,500.28	4,637,123.24
Fairfield Rental/Lodging		130,257.22	149,832.80	104,897.40
Fairhope	2,774.21	401,484.41	6,447,313.53	6,733,115.08
Falkville*	561,143.25	589,851.73	97,579.79	1,272.74
Faunsdale	19,670.21	19,696.51	22,002.62	21,168.93
Fayette*	–	–	0.87	3.99
Flomaton*			1.71	
Floral*			4,830.09	
Florence*	15,574.75	164,833.82	9,479.46	861.35
Foley	11,863,449.75	12,496,385.84	13,538,815.67	14,329,686.50
Fort Deposit*	–	–	–	
Fort Payne	8,953,216.23	8,802,300.10	9,189,636.73	9,605,682.45
Frisco City*	–	–	–	
Fulton*				44.13
Fultondale*	0.37	–	3,313.81	7.19
Fyffe*			11,296.33	
Gadsden*	6.48	3,559.42	243.08	3,890.12



**ALABAMA DEPARTMENT OF REVENUE**

City	2011-12	2012-13	2013-14	2014-15
Gantt*	\$ 0.45	\$ 0.03	–	\$ 0.66
Gardendale*	54.69	1.40	\$ 699.79	1,585.06
Gaylesville	21,817.25	23,757.92	20,205.64	21,850.28
Geneva	1,964,659.80	1,964,904.31	2,127,217.09	2,384,598.82
Georgiana	824,835.12	935,606.61	960,638.08	817,548.41
Geraldine	307,246.90	314,634.84	388,563.62	390,936.41
Gilbertown	236,929.34	248,172.76	237,688.69	243,766.61
Glenwood	9,469.13	7,464.51	8,314.54	8,695.22
Goldville	5,756.09	6,221.03	5,288.32	4,172.45
Goodwater	(0.24)	–	–	92,973.76
Gordo*			2.31	
Gordon*	(0.01)	–	32.11	
Goshen*	13.29	–	–	
Grant	437,182.60	462,836.01	445,759.97	529,771.15
Graysville*			70.95	
Greensboro			3.42	540,044.05
Greenville	5,943,775.80	5,977,256.50	6,288,536.14	6,623,160.39
Grimes	35,168.91	38,420.40	36,314.92	36,180.59
Grove Hill	828,327.93	622,057.25	239,528.13	998,529.69
Guin*			297.23	12.75
Gulf Shores*	7,750.88	12,187.59	2,824.36	9,043.14
Guntersville*	10,139.40	5,516.51	29,189.30	5,940.79
Haleburg	1,155.66	1,391.21	2,660.13	1,870.75
Haleyville*			0.18	
Hamilton*			2.89	
Hammondville*	27,966.46	17.32	519.34	
Harpersville	388,148.89	438,143.97	573,536.46	794,992.22
Hartford	718,708.02	709,969.17	705,083.50	699,733.88
Hartselle*	–	–	202.93	

City	2011-12	2012-13	2013-14	2014-15
Hayden	\$ 100,502.44	\$ 102,280.44	\$ 109,402.76	\$ 102,153.93
Hayneville*	1,828.96	2,919.87	4,700.18	4,715.53
Headland		363,810.00	1,196,316.13	1,316,820.87
Helena*	498.02	–	–	2,872.92
Hobson City	44,762.26	16,312.06	26,440.48	38,430.16
Hokes Bluff*				6.62
Hollywood*	29,639.56	3.12	381.02	103.77
Homewood	25,025,471.09	25,633,592.83	27,218,878.33	26,869,891.99
Hoover*	45,818.95	36,982.92	49,120.57	151,671.83
Hueytown*		1.05	1,059.62	
Huntsville*	103,830.01	313,383.90	246,652.21	357,402.94
Hurtsboro*	(0.01)	–	2,704.30	
Hytov	2,296.42	2,192.52	1,783.60	1,626.98
Ider	227,282.24	401,719.31	415,163.50	433,691.72
Irondale*				183.21
Jackson*	–	–	832.52	
Jacksonville				3,459,942.90
Jasper*	17,220.94	17,220.20	12,208.03	7,430.84
Jemison		554,230.19	1,217,762.16	1,173,985.31
Kansas	636.23	260.84	279.55	705.65
Kellyton	38,997.36	36,601.88	42,049.79	45,670.48
Kennedy*	–	–	–	
Killen	686,820.60	668,209.57	655,670.46	663,326.42
Kinston	75,001.88	103,476.09	109,655.51	122,328.56
LaFayette	931,288.79	972,387.65	1,031,202.30	1,043,440.36
Lake View	12,224.57	10,229.26	14,690.58	68,804.32
Lakeview			8,350.58	5,515.77
Lanett*	–	–	174.92	0.99
Langston	15,123.45	15,120.05	14,801.56	14,925.64

**ALABAMA DEPARTMENT OF REVENUE**

City	2011-12	2012-13	2013-14	2014-15
Leeds*	\$ -	\$ -	\$ 742.25	\$ 312.72
Leesburg*			2.42	
Level Plains	103,772.13	130,952.40	133,072.02	202,750.73
Lincoln	2,798,809.92	3,108,053.98	3,769,817.85	3,723,822.75
Linden*			339.75	
Lineville*			15.23	
Lisman*	0.02	-	-	54.33
Lockhart	18,457.68	18,427.17	17,173.32	17,956.64
Locust Fork	172,161.78	177,731.01	168,393.14	177,616.16
Louisville	126,107.67	127,362.55	128,948.22	91,360.38
Lowndesboro	31,893.91	54,695.40	111,652.10	194,647.37
Loxley*	322.33	-	409.53	390.24
Luverne*	-	11.85	-	188.23
Madison*	4,278.38	5,235.44	4,076.57	4,346.66
Malvern	50,119.74	44,729.95	61,349.60	79,753.39
Margaret*	38,833.64	296.35	-	163.38
Marion*	-	-	-	-
McIntosh	699,457.20	648,897.49	700,152.37	619,165.65
McKenzie	80,659.87	85,082.55	101,101.48	81,776.38
Mentone*	126,336.93	6,123.25	1,575.83	43.46
Midfield*	6,725.54	78.23	18.84	6,981.20
Midland City*	-	-	-	-
Midway*				4,768.61
Millbrook	5,409,132.97	5,947,092.84	6,122,547.73	6,348,296.04
Millport*	-	-	-	-
Mobile*	21.04	238.50	36,480.19	121,775.14
Monroeville*			8,496.18	
Montevallo	-	133,063.71	2,164,445.53	2,210,998.40
Montgomery*	97.65	35.14	93,897.34	104,282.45

City	2011-12	2012-13	2013-14	2014-15
Moody	\$ 2,109,215.46	\$ 2,295,007.97	\$ 2,607,200.42	\$ 2,411,667.73
Morris*	-	-	-	-
Mosses*	550.04	142.32	87.36	321.51
Moulton*			0.07	116.28
Moundville*	-	-	284.47	
Mount Vernon*			96.68	
Mountain Brook*		308.10	2,095.33	7.24
Mountainboro*	0.12	-	-	-
Munford	272,672.39	258,572.54	454,216.71	405,498.53
Muscle Shoals	11,008,704.41	11,208,015.74	11,506,670.48	11,806,580.47
Myrtlewood	2,693.19	4,141.62	2,927.16	10,610.73
Needham	5,003.57	5,314.95	6,152.45	7,087.42
New Hope*			0.22	
New Site	177,435.25	177,069.28	178,824.26	147,169.91
Newbern	5,184.85	5,797.81	7,421.61	7,359.90
Newton	182,523.77	190,757.12	189,203.42	203,889.49
Newville*	44.14	2.67	0.16	53.97
North Courtland*			115.10	
Northport*	1,160.33	712.12	1,855.41	2,514.65
Notasulga	7.98	-	271,779.59	332,390.31
Oak Grove	379,056.44	445,917.85	409,105.88	662,914.54
Oakman*	0.19	0.06	-	15.01
Odenville	733,630.05	779,926.42	784,906.80	921,462.78
Ohatchee	536,054.99	549,379.59	544,885.52	582,011.11
Oneonta*			76.01	3.54
Opelika*	0.47	-	73.82	1,354.76
Opp*	307.77	-	540.08	738.22
Orange Beach*	3,223.57	9,591.30	50,795.40	5,014.99
Owens Cross Rds.	358,638.39	419,390.42	657,752.37	150,211.17

**ALABAMA DEPARTMENT OF REVENUE**

City	2011-12	2012-13	2013-14	2014-15
Oxford	\$ 25,281,773.85	\$ 25,530,657.85	\$ 26,607,871.16	\$ 29,733,973.33
Oxford Amusement	17,703.67	6,229.68	-	
Ozark*	0.39	-	1,936.34	9.96
Pelham*	17,394.81	12,341.10	76,852.53	16,507.44
Pell City*	-	-	427.28	4.99
Pennington*				1.02
Perdido Beach		1,652.03	7,204.02	6,336.79
Phenix City*	2.80	-	1,497.95	64.65
Phil Campbell*				706.99
Pickensville	12,184.89	15,135.00	13,552.83	10,458.15
Piedmont*	-	-	99.34	
Pike Road	714,953.00	745,200.10	674,427.07	759,764.48
Pinckard	72,650.59	52,216.63	53,520.38	42,197.95
Pine Hill	183,620.50	192,280.08	213,425.50	220,154.24
Pinson	994,671.02	990,067.57	973,016.22	1,117,364.60
Pisgah	36,527.91	61,248.43	113,826.29	118,286.32
Pleasant Grove	857,861.40	690,607.08	736,085.42	899,897.95
Powell*			214.90	
Prattville*	0.50	-	6,414.09	3,067.80
Prichard	18,703.06	6,084.93	1,637,178.09	4,066,460.88
Ragland*			122.15	
Rainbow City	4,193,305.57	4,250,645.83	4,257,399.67	4,705,226.19
Rainsville*	-	-	23,899.24	0.04
Ranburne	104,760.54	94,902.76	110,101.19	104,794.16
Reece City	31,617.25	32,986.79	38,313.91	39,913.98
Reform*	-	-	-	475.24
Repton*	-	-	-	
Ridgeville	2,175.39	4,218.21	4,127.39	3,064.85
River Falls	79,119.39	84,154.56	87,228.82	89,249.99

City	2011-12	2012-13	2013-14	2014-15
Riverview	\$ 7,072.42	\$ 5,526.79	\$ 2,232.00	\$ 4,126.18
Roanoke*	8,433.31	1,193.16	1,837.17	3,036.06
Robertsdale*	956.81	75.51	1,265.41	82.94
Rockford			23,139.65	45,953.51
Rogersville	675,859.68	720,073.66	746,587.44	751,779.74
Russellville	4,106,331.77	4,022,582.81	4,073,615.33	4,306,266.51
Rutledge*	73,725.62	66,716.77	49,889.45	441.23
Saint Florian	170,756,.47	175,616.41	234,512.66	266,390.37
Samson*	-	-	-	
Saraland	10,311,213.27	10,458,428.61	11,272,090.13	11,350,312.73
Saraland Lodging & Rental	872,817.05	831,249.05	901,505.78	876,156.45
Sardis	382,024.44	400,762.44	418,064.07	572,497.26
Satsuma	1,051,705.76	1,084,515.29	1,213,972.34	1,220,377.21
Scottsboro*	-	-	33,179.91	36.95
Section*			8,166.84	
Selma	11,590.95	819.79	10,760,614.44	12,006,044.63
Semmes*		2.60	599.51	3.57
Sheffield*	1.47	1,535.64	158.76	2,927.88
Shorter*	356.64	1,767.08	70,026.08	401.97
Silas*	69,667.33	10,547.38	2,838.66	71.31
Silver Hill*				62.21
Sipsey	36,302.17	40,725.72	381,567.41	34,939.38
Slocomb	524,403.41	549,297.72	529,336.63	683,448.86
Smiths Station*			1.42	
Snead	363,824.77	353,759.75	381,567.41	471,734.67
Somerville	100,908.67	107,722.70	140,641.17	195,844.59
Southside*				136.04
Spanish Fort*	-	-	1,704.35	4.35
Spanish Fort Eastern Shore*			67.89	

**ALABAMA DEPARTMENT OF REVENUE**

City	2011-12	2012-13	2013-14	2014-15
Springville*	\$ 4,367.63	\$ 158.84	\$ 249.24	\$ 1,598.13
Steele*			64.95	
Sumiton*			1,010.53	351.34
Summerdale	779,780.82	872,797.54	911,200.39	892,700.20
Susan Moore	12,394.73	11,196.64	10,825.17	11,331.78
Sweet Water*	41,243.59	40,004.31	36,252.17	9,640.12
Sylacauga	6,366,846.84	6,369,939.69	6,604,000.81	6,710,319.77
Sylvan Springs*			94.06	
Talladega*	19,490.55	24,337.26	25,146.09	40,060.72
Tallassee	3,457,390.13	3,644,230.66	3,785,544.47	4,043,667.07
Tallassee East*	–	–	–	–
Taylor	233,052.23	278,474.06	338,781.80	387,234.82
Thomaston	41,596.01	65,242.23	51,678.30	52,168.78
Thomasville*	0.32	–	114.65	–
Toxey*	48,372.61	19,255.94	180.18	24.84
Trafford*	25.17	1.03	–	–
Triana	43,455.34	29,757.06	21,577.43	19,405.55
Trinity*				5.32
Troy	8,918,660.22	8,877,387.07	9,021,680.16	9,200,547.79
Trussville	23,669,017.08	25,265,643.90	25,309,885.33	26,557,270.60
Tuscaloosa*	17.85	4,220.69	11,974.83	33,855.44
Tuskegee*	–	–	141.46	–
Union Grove*	0.17	–	–	–
Union Springs*	257.62	–	1.55	–
Valley*	0.38	–	15.19	2.66
Valley Grande	334,011.11	360,565.24	390,179.50	401,368.20
Valley Head	163,184.38	259,582.49	163,493.75	152,511.57
Vance	410,026.06	539,616.91	642,380.32	643,785.04
Vernon*	–	–	–	8.74

City	2011-12	2012-13	2013-14	2014-15
Vestavia Hills*			\$ 1,397.91	\$ 1,400.02
Vincent*			114.31	–
Wadley	\$ 162,060.36	\$ 222,444.14	187,441.12	146,051.87
Waldo	10,285.18	11,930.68	9,768.27	9,738.94
Walnut Grove	163,676.66	150,432.54	150,764.91	144,437.39
Warrior*			8.99	–
Waterloo	12,632.81	11,440.75	11,500.88	9,649.34
Waverly	25,273.79	23,527.77	26,190.01	22,968.24
Weaver*				3.75
Webb*			6.19	–
West Blocton*			12.39	–
Westover*	–	–	–	2.39
Wetumpka	1,988.03	2,221.89	610.32	1,379,835.93
White Hall	58,782.83	20,842.46	15,326.83	12,930.13
Wilsonville*			322.72	29.92
Wilton	78,134.20	55,540.05	50,991.53	55,309.70
Winfield	–	–	1,800,314.42	3,207,158.34
Woodland*	1,885.56	531.20	28.67	133.35
Woodstock*			6,130.46	–
Woodville	21,167.30	31,415.29	92,328.20	97,165.55
Yellow Bluff*	0.07	–	–	51.63
<b>TOTAL</b>	<b>\$226,436,014.50</b>	<b>\$237,512,133.32</b>	<b>\$268,113,390.01</b>	<b>\$276,743,801.59</b>

\*Indicates ADOR does not collect/administer local tax as of Oct. 1, 2014

# County Gasoline and Motor Fuel Taxes Collected by the State

## Net Distributions

County	2011-12	2012-13	2013-14	2014-15
Bullock	\$ 116,708.25	\$ 119,395.52	\$ 115,326.98	\$ 113,185.31
Cullman	419,912.54	432,028.05	466,771.55	508,391.11
Jackson*	0.00	0.00	0.00	0.00
Lowndes	485,959.73	480,468.59	459,038.17	467,431.28
<b>Total</b>	<b>\$1,022,580.52</b>	<b>\$1,031,892.16</b>	<b>\$1,041,136.70</b>	<b>\$1,089,007.70</b>

\*See ADOR website for administrator information.

# County Tobacco Taxes Collected by the State

## Net Distributions

County	2011-12	2012-13	2013-14	2014-15
Barbour	\$ 175,425.81	\$ 209,900.68	\$ 198,191.66	\$ 195,591.71
Bullock	50,470.17	42,408.44	41,450.13	44,153.30
Chambers	545,810.84	532,291.62	537,862.09	529,373.86
Cherokee	217,839.92	209,466.71	195,586.13	222,941.95
Clay*	224,857.14	255,867.57	218,878.26	187,669.50
Coosa	29,798.00	29,236.23	25,998.07	28,549.17
Crenshaw	55,848.78	55,212.15	56,636.28	60,200.17
Franklin	156,506.81	164,019.02	147,928.45	148,843.63
Geneva	125,668.16	109,918.86	101,090.44	115,276.96
Henry*	52,034.07	52,331.66	44,118.07	38,418.85
Houston	529,286.17	487,191.08	464,894.42	514,442.95
Jackson*	0.00	0.00	0.00	0.00
Limestone	281,133.43	284,890.15	266,343.18	280,839.53
Marion	136,017.49	135,305.50	128,114.92	139,055.26
Mobile	2,262,152.49	2,191,903.12	2,126,591.71	2,298,247.82
Randolph	481,967.09	481,718.81	466,910.41	469,954.22
Talladega	396,263.98	397,024.19	353,317.40	397,953.38
Washington	105,371.79	107,802.83	120,469.09	106,163.94
<b>TOTAL</b>	<b>\$5,826,452.14</b>	<b>\$5,746,488.62</b>	<b>\$5,494,380.71</b>	<b>\$5,777,676.20</b>

\*ADOR no longer administers the local tax.

\*\*FY 2011-12 and FY 2012-13 figures were adjusted to reflect the actual warrants issued to county.

# Financial Institutions Excise Tax

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

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

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

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

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

The table below details net distribution totals for fiscal years 2011 through 2014.

## Financial Institutions Excise Tax Distributions

	2012	2013	2014	2015
State General Fund	\$22,689,108.63	\$19,734,184.93	\$16,050,710.48	\$20,966,430.29
Cities	\$ 8,365,786.34	\$ 8,751,772.30	\$10,354,020.01	\$11,394,059.47
Counties	\$ 4,363,656.72	\$ 4,463,583.26	\$ 5,484,843.77	\$ 5,881,831.47
<b>TOTAL</b>	<b>\$35,418,551.69</b>	<b>\$32,949,540.49</b>	<b>\$31,889,574.27</b>	<b>\$38,242,321.23</b>



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

Oct. 1, 2014, through Sept. 30, 2015

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

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

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

## TVA-Served Counties\*

Calhoun	\$ 129,098.10
Cherokee	1,059,690.54
Colbert	5,604,748.03
Cullman	4,666,509.46
DeKalb	3,147,593.42
Etowah	183,506.24
Franklin	2,094,688.92
Jackson	8,194,355.40
Jefferson	2,342,480.34
Lauderdale	5,546,797.76
Lawrence	2,013,340.68
Limestone	8,257,014.21
Madison	18,986,509.26
Marshall	6,364,631.82
Morgan	16,328,734.21
Winston	226,104.76
<b>Total</b>	<b>\$85,145,803.15</b>

<b>State General Fund</b>	<b>\$ 17,439,501.85</b>
<b>Total FY 2014-15 Distributions</b>	<b>\$102,585,305.00</b>

# Summary of Excess Sales and Use Tax Discount Revenue

## Distribution of Excess Sales and Use Tax Revenue

### Sales Tax Timely-filing Vendor Discount Cap Lowered

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

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

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

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

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

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

### Use Tax Timely-filing Vendor Discount Eliminated

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

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

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

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

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

The following table details a summary of the excess sales and use tax revenue reported to the state comptroller's office during Oct. 1, 2014, through Sept. 30, 2015.

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

Fiscal Year 2014-15	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-14	\$ 1,850,994.94	\$ 342,263.34	\$ 2,193,258.28
Nov-14	1,920,574.84	344,536.96	2,265,111.80
Dec-14	1,975,853.54	332,818.34	2,308,671.88
Jan-15	2,472,887.82	422,967.33	2,895,855.15
Feb-15	1,713,892.87	307,200.86	2,021,093.73
Mar-15	1,779,054.04	295,899.09	2,074,953.13
Apr-15	2,040,321.09	364,762.49	2,405,083.58
May-15	1,935,643.02	338,719.57	2,274,362.59
Jun-15	2,019,253.53	312,830.12	2,332,083.65
Jul-15	2,059,145.81	358,071.00	2,417,216.81
Aug-15	2,016,100.20	336,403.02	2,352,503.22
Sep-15	1,927,872.40	334,260.97	2,262,133.37
<b>Annual Totals</b>	<b>\$23,711,594.10</b>	<b>\$4,090,733.09</b>	<b>\$27,802,327.19</b>

# Distribution of State Taxes/Fees

## Collected by the Alabama Department of Revenue

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

ALABAMA DEPARTMENT OF REVENUE

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

## ALABAMA DEPARTMENT OF REVENUE

### References to Fund Distributions

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