

Revenue REVIEW

4th
Quarter
FY 2006
(July, August,
September 2006)

A Quarterly Publication of the Alabama Department of Revenue

ADOR Fall Quarter Outreach



Probate Court Chief Clerks Workshop attendees

The Alabama Department of Revenue continues its outreach to local government and business communities by conducting a variety of workshops to educate select audiences on recent law changes. Department representatives also speak at workshops by invitation.

During August and September, representatives from the Motor Vehicle Division, Property Tax Division and the Sales, Use and Business Tax Division spoke at four seminars in Montgomery.

Alabama Association of Probate Court Chief Clerks

The Alabama Association of Probate Court Chief Clerks held a Montgomery workshop August 24 featuring ADOR representatives who explained new tags, provisional reinstatements for mandatory liability insurance, flood vehicle branded titles, and



Walker County Probate Judge Rick Allison (left) and Limestone County License Commissioner Greg Tucker listen to an ADOR official describe the advantages of an electronic title application system.

the upcoming debut of Alabama's electronic title application system. County officials were able to obtain clarification on these issues through a question and answer period.

Speaking from the ADOR Motor Vehicle Division were Mike Gamble, Vehicle Services Section Supervisor, and Billy Phillips, Administrative Unit Supervisor. Shelley Tice, Vehicle Valuation Supervisor, represented the Property Tax Division.

Severance and License Tax Section

The department hosted a two-day Business License Workshop for county licensing officials August 29 and 30.

Representatives from the Severance and License Tax Section of the Sales, Use and Business Tax Division spoke about new law changes, procedures for petitions of refunds, and other relevant issues they deal with on a daily basis.

ADOR officials distributed the 2006 Handbook of Privilege and Store Licenses, which includes regulatory licenses for motor vehicle dealers, reconditioners, rebuilders, wholesalers, automotive dismantlers and parts recyclers.

Those employees giving presentations at the workshop included Ella Stubbs-Jones, Severance and License Tax Section Manager; Bonita Calhoun, Beverly Foster, and Anita Gregory.

Gamble Speaks to ADAA and AIADA

Motor Vehicle's Mike Gamble, Vehicle Services Section Supervisor, conducted a recent title seminar September 12 hosted by the Automobile Dealers Association of Alabama, Inc. (ADAA) and the Alabama Independent Automobile Dealers Association (AIADA).

The September 12 workshop, the first of three scheduled for Montgomery, Mobile and Birmingham, introduced automobile dealers to the state's new electronic title application system and addressed procedures required under the Alabama title law.

According to Motor Vehicle Division Director Johnny Newman, state officials



ADOR's Billy Phillips, Supervisor of the Administrative Unit in the Motor Vehicle Division (right), answers questions from Taye Langley (left) and Anita Chaffin (ctr), of the Marshall County Probate Office.



Dale County's Donna Dickinson, with the Ozark Tag Office (right), listens to Mike Gamble, Vehicle Services Section Supervisor, Motor Vehicle Division.



Ella Stubbs-Jones, Severance and License Tax Section Manager, goes over the data included on the monthly business license report.



Bonita Calhoun reviews assessments and appeals.



Beverly Foster explains manual and electronic reports.

plan to implement the pilot program for the new system during December of this year.

Groups Learn about New Electronic Title Application System

Motor Vehicle representatives participated in a demonstration of the state's new electronic title application system sponsored by 3M, the company which provides the sheeting for Alabama's license plates.

The September 20 demonstration also included invited county officials, computer service companies, automobile dealers, and credit unions.



Mike Gamble gives an overview of Alabama's new electronic title application system and explains procedures required under the Alabama title law.



Joe Silvashy, principal Project Manager of 3M Motor Vehicle Systems, explains the upcoming pilot go-live date for the state's new electronic title application system.

NOTICE

Requests for Bulk Alabama Income Tax Forms can now be ordered from the ADOR Web site.

Go to www.revenue.alabama.gov/incometax/Form2300/order.cfm.

Alabama Offers Sales Tax Holiday

For the first time in Alabama tax history, consumers benefited from a statewide sales tax holiday the weekend of August 4 through August 6.

Exemption from the state's four percent sales tax provided a welcome relief for those parents of schoolchildren in need of computers, school supplies and clothes for the upcoming year.

Some 214 local governments notified the Alabama Department of Revenue of

applied to any purchase which met the criteria detailed in the legislation. Some of the items included:

- Clothing priced at \$100 or less per item
- School supplies, including textbooks and art supplies, priced at \$50 or less per item
- Books with a sale price of \$30 or less
- Computers, computer supplies and software valued at \$750 or less

The concentrated effort at educating the public was evident in the assistance and information provided by key agencies involved in preparation for the historic tax holiday.

To alleviate any concerns or confusion

among the state's retailers, representatives from the Alabama Department of Revenue, the Alabama Retail Association, and the Alabama Chambers of Commerce sponsored a series of statewide seminars during July.

In keeping with its tradition of providing after-hour telephone assistance during peak hours of taxpayer activity, the Alabama Department of Revenue manned special phone lines to assist both the retailers and consumers.

According to the Federation of Tax Administrators' Web site, www.taxadmin.org, Alabama is one of 15 states offering a sales tax holiday.



John Paradise, ADOR local government liaison, speaks to retailers at a Sales Tax Holiday Seminar held in Tuscaloosa.

their participation in the holiday, allowing exemptions from the local sales taxes in their jurisdictions. Those consumers fortunate enough to live in a participating city and county were able to enjoy a triple exemption from state, city and county sales tax.

Legislation establishing the annual sales tax holiday included a list of items to be exempt from the state's four percent sales tax. Though designed primarily for back-to-school purchases, the exemptions

ADOR Compiles List of State Licensing Boards

The Alabama Department of Revenue has begun gathering information from state regulatory boards and agencies to use in compiling a list of state licensing boards and agencies that will be distributed to city licensing officials.

The Municipal Business License Reform Act of 2006 (Act 2006-586), passed earlier this year by the Alabama Legislature, requires the department to compile licensing information provided by the various state licensing boards and agencies and distribute the information to designated city licensing officials or municipal revenue officers. All regulatory boards and agencies in the state should contact the department at (334) 353-7827 to ensure that they are included on the list.

The information will be used by local licensing officials to assist business owners and business entities registering in their local jurisdictions to ensure that all state regulatory license registration requirements have been met before applicable municipal licenses are issued.

The department proposes to issue its initial list of state regulatory boards/agencies by December 2006.

"The reporting requirement is only one part of the extensive law changes made in the Municipal Business License Reform Act of 2006 in the area of municipal licensing uniformity," said State Revenue Commissioner Tom Surtees.

"We look forward to working with the various state boards and regulatory agencies to ensure that we have a resourceful informational guide to offer to our city licensing partners, as well as one that is helpful to business owners in meeting local and state licensing requirements," added Surtees.

New “God Bless America” Tag Unveiled



Joining Gov. Bob Riley (far right) at the press conference honoring Alabama’s first responders and the new “God Bless America” tag are (left) Brenda Coone, Assistant Director, Motor Vehicle Division, ADOR; State Revenue Commissioner Tom Surtees; Johnny Newman, Director, Motor Vehicle Division, ADOR.

Commissioner Tom Surtees, Motor Vehicle Division Director Johnny Newman, and Motor Vehicle Assistant Director Brenda Coone were among state dignitaries attending Gov. Riley’s press conference September 11 at the Prattville Fire Department unveiling the new “God Bless America” license plate.

Available October 2, the red, white and blue tag has an American flag waving across the tag face and the phrase “God Bless

America” in blue across the bottom. The phrase “Heart of Dixie,” required by state law, appears on the upper right side.

Those vehicle owners registering during their regular renewal month will not pay extra if they choose the “God Bless America” tag instead of the standard “Stars Fell on Alabama” tag. Those wanting to trade their tags in early, before their registration renewal month, may do so by paying only the standard county issuance fee of \$1.25.

Legislation 2006

Following are additional synopses of revenue-related legislation passed during the 2006 Regular Session of the Alabama Legislature.

Local Legislation

2006-314 (HB783) Baldwin County Ad Valorem Tax

Allows certain qualified taxpayers aged 65 and older to claim a senior discount on their ad valorem taxes. *Effective date contingent upon ratification.*

2006-513 (SB586) Sumter County Ad Valorem Tax

Levies an additional ad valorem tax of 15 mills for distribution to the board of education. *Effective date contingent upon ratification.*

General Legislation

2006-356 (HB222) Licensing and Registration of Pickups

Provides for the licensing and registration of pickup trucks which are used for personal or agricultural use without regard to the heaviest load to be carried, including the heaviest load carried in combination on any trailer. *Effective July 1, 2006.*

2006-387 (HB212) Additional Fee for Vietnam Veterans' Tag

Requires the purchaser of a Vietnam Veteran's tag to pay an additional (\$6) six dollar fee for the initial issuance of the tag, (\$3) three dollars of which shall be distributed to the Vietnam Veterans of America, Inc., Alabama State Council. *Effective July 1, 2006.*

2006-388 (HB213) Personalized Tags for Certain Veterans

Provides for the inscription of special letters, figures, numbers or other marks, emblems, symbols or badges of distinction or personal prestige, or a combination of these, as are provided for and assigned to the application by the Department of Revenue on the tags; provides for the distribu-

tion of the fees for the tags, and provides that the extra fees spent on the tags constitute a charitable deduction. *Effective July 1, 2006.*

2006-414 (SB373) Sale of Abandoned Motor Vehicles

Permits abandoned vehicles that are

towed onto property owned by governmental entities to be sold at public auction; provides that the proceeds from the sale of these vehicles will be deposited into the county general fund in the county of sale, instead of sharing the proceeds with the state and municipal governments. *Effective*

Tax Practitioner 2006 Seminar Schedule

Auburn University's Outreach Program Office will sponsor its yearly tax practitioner seminars November and December of this year. During the seminars, the Internal Revenue Service partners with the Alabama Department of Revenue to provide continuing education for tax practitioners, enrolled agents, certified public accountants, public accountants, and attorneys.

Following are seminar dates and locations. For further information and registration details, contact: Auburn University Outreach Office at 334-844-5100 or 334-844-3107; www.auburn.edu/outreach/tax; Program Developer Scott Greenwood, 334-467-4900.

Dates & Locations – Two Day Tax Practitioner Seminars

Nov. 1-2	Dothan	Dothan Conference Center	Register Online
Nov. 6-7	Florence	Univ. of North Alabama	Register Online
Nov. 8-9	Huntsville	Univ. of Ala.-Huntsville	Register Online
Nov. 20-21	Birmingham	Jeff State Comm College	Register Online
Nov. 28-29	Bessemer	Bessemer Civic Center	Register Online
Nov. 30-Dec 1	Auburn	AU Hotel & Dixon Conf Center	Register Online
Dec. 4-5	Montgomery	Auburn Univ.-Montgomery	Register Online
Dec. 6-7	Mobile	Marriott Mobile-Airport Blvd.	Register Online

Dates & Locations – Special Tax Workshops

Nov. 8	Huntsville	Agricultural Issues Tax Workshop Univ. of Ala.-Huntsville	Register Online
Nov. 20	Birmingham	Estate & Gift Tax Workshop Jeff State Comm College	Register Online
Nov. 28	Bessemer	1031 Tax Deferral Strategies Workshop Bessemer Civic Center	Register Online
Nov. 30	Auburn	1031 Tax Deferral Strategies Workshop AU Hotel & Dixon Conf Center	Register Online
Dec. 4	Montgomery	1031 Tax Deferral Strategies Workshop Auburn Univ.-Montgomery	Register Online
Dec. 6	Mobile	1031 Tax Deferral Strategies Workshop Marriott Mobile-Airport Blvd.	Register Online

July 1, 2006.

2006-422 (HB209) Distinctive Tags for Firefighters

Requires firefighters to present proof of membership in a fire department to the judge of probate, license commissioner, or other license-issuing official before a distinctive tag may be issued; requires the Alabama Forestry Commission and the Firefighters' Personnel Standards and Education Commission to prepare a list of all fire departments for use by the licensing officials; provides that falsely obtaining or certifying an individual to obtain a distinctive plate is a Class C misdemeanor. *Effective July 1, 2006.*

2006-525 (HB59) Attorneys' License Tax

Increases the annual license tax paid by attorneys from \$250 to \$300, commencing Oct. 1, 2006. *Effective April 20, 2006.*

2006-550 (HB206) Distinctive Tag for Cotton Transport Vehicle

Provides that the annual license tax and registration fee for a vehicle designed and especially constructed to transport raw cotton from harvest to a cotton gin shall be \$250; exempts the vehicle from certain axle and gross weight requirements. *Effective Sept. 1, 2006.*

Act 2006-577 (HB 184)

Disclosure/Confidentiality of Tax Information

Clarifies that income tax and other information received by a county or municipality to assist in the administration and enforcement of local taxes is confidential information which cannot be released by the county or municipality except as authorized

by the Taxpayer Bill of Rights. *Effective April 25, 2006.*

2006-624 (HB442) Distinctive Tags for Educators and Retired Educators

Authorizes out-of-state and private school educators and retired educators who are participating in an education retirement pension program to purchase the tags; permits retired educators who do not move to another county to renew their tags each year without resubmitting proof of continued retirement. *Effective July 1, 2006.*

2006-629 (HB423) Two-year College Distinctive Tags

Authorizes the issuance of distinctive tags for two-year public colleges. *Effective July 1, 2006.*

IRS Interest Rate Remains at 8% for Quarter Beginning Oct. 1, 2006

The interest rate for the calendar quarter beginning Oct. 1, 2006, remained at eight percent (8% APR) for underpayments, according to the Internal Revenue Service's "News Room" webpage, (News Release: IR-2006-143, citing Rev. Rul. 2006-49).

According to §40-1-44, Code of Alabama 1975, the Alabama Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at this same annual rate (8%), with the exception of land sold by the state for taxes, which shall be calculated at 12% in accordance with Sec. 40-5-9. (Historical rates shown.)

Interest Rates By Calendar Quarter

(Established by: 26 USCA §6621; §40-1-44, Code of Alabama 1975)

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
1982	20%	20%	20%	20%
1983	16%	16%	11%	11%
1984	11%	11%	11%	11%
1985	13%	13%	11%	11%
1986	10%	10%	9%	9%
1987	9%	9%	9%	10%
1988	11%	10%	10%	11%
1989	11%	12%	12%	11%
1990	11%	11%	11%	11%
1991	11%	10%	10%	10%
1992	9%	8%	8%	7%
1993	7%	7%	7%	7%
1994	7%	7%	8%	9%
1995	9%	10%	9%	9%
1996	9%	8%	9%	9%
1997	9%	9%	9%	9%
1998	9%	8%	8%	8%
1999	7%	8%	8%	8%
2000	8%	9%	9%	9%
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%

1 - Alabama Income Tax Refund Checkoffs (Non-Campaign) \$'s Collected

Fiscal Quarters:	2006/1	2006/2	2006/3	2006/4	2006 FYTD
Alabama Aging Fund	\$ 289.00	\$ 7,275.00	\$ 10,441.00	\$ 597.00	\$ 18,602.00
Alabama Arts Development Fund	178.00	5,921.00	7,968.00	914.00	14,981.00
Alabama Nongame Wildlife Fund	462.00	8,228.00	11,945.00	1,120.00	21,755.00
Child Abuse Trust Fund	748.00	27,732.00	29,390.00	2,544.00	60,414.00
Alabama Veterans Program	568.00	16,144.00	18,747.00	1,644.00	37,103.00
AL Indian Children's Scholarship FD	213.00	4,815.00	6,754.00	440.00	12,222.00
Penny Trust Fund	135.00	4,104.00	4,325.00	239.00	8,803.00
Foe Trust Fster Carund	450.00	8,313.00	10,717.00	838.00	20,318.00
Mental Health	863.00	5,470.00	8,824.00	583.00	15,740.00
Neighbors Helping Neighbors	573.00	8,460.00	10,840.00	743.00	20,616.00
Breast & Cervical Cancers Fund	680.00	18,812.00	19,131.00	1,502.00	40,125.00
4H Clubs	168.00	3,159.00	5,154.00	286.00	8,767.00
TOTALS:	\$5,327.00	\$118,433.00	\$144,236.00	\$11,450.00	\$279,446.00

2 - Alabama Income Tax Refund Checkoffs (Non-Campaign): No. of Returns

Fiscal Quarters:	2006/1	2006/2	2006/3	2006/4	2006 FYTD
Alabama Aging Fund	42	967	1,181	66	2,256
Alabama Arts Development Fund	30	701	880	52	1,663
Alabama Nongame Wildlife Fund	41	870	1,134	67	2,112
Child Abuse Trust Fund	57	2,263	2,102	139	4,561
Alabama Veterans Program	49	1,284	1,323	90	2,746
AL Indian Children's Scholarship FD	28	617	756	48	1,449
Penny Trust Fund	21	520	634	35	1,210
Foster Care Trust Fund	41	924	1,043	60	2,068
Mental Health	39	800	901	43	1,783
Neighbors Helping Neighbors	29	654	752	54	1,489
Breast & Cervical Cancers Fund	45	1,700	1,556	98	3,399
4H Clubs	21	486	556	34	1,097
TOTALS:	443	11,786	12,818	786	25,833

Political Contribution Report Fiscal Year 2006

Party:	Contributions	Amount
Democratic Party	3,860	\$ 5,238.00
Republican Party	4,522	6,842.00
Libertarian Party	1	1.00
TOTALS:	8,383	\$12,081.00

Administrative Rules

Effective Sept. 26, 2006

Repealed:

810-5-1-.200

Destroyed, Totally Wrecked or Completely Junked Motor Vehicles-License Tags

810-5-1-.203

Students-Temporarily Living in Jurisdiction Other than their Jurisdiction of Legal Residence

810-5-1-.213

Uses and Transferability of Amateur Radio and Citizens Band Operators-Distinctive Tags

810-5-1-.214

Uses and Transferability of Special Tags Issued to Amateur Radio Operators Licensed by Civil Air Patrol

810-5-1-.227.01

Issuance of Manufacturer License Plates

810-5-1-.227.02

Issuance of Dealer License Plates

810-5-9-.02

Base Jurisdiction Determination for Applicants under the International Fuel Tax Agreement and Qualified Motor Vehicle Defined

810-5-9-.04

IFTA License Design and Content

810-5-9-.07

Qualified and Exempt Motor Vehicles

810-5-9-.08

Displaying IFTA Decals and Renewal Credentials

Amended:

810-6-1-.50

Dentists, Dental Laboratories and Dental Supply Houses

Effective Oct. 11, 2006:

Amended:

810-3-75-.03

Annual Returns of Withholding Tax Information

Adopted:

810-8-1-.06

Statement of Gross Sales Exclusion

Effective Nov. 22, 2006:

Amended:

810-6-3-.07

Canteens of Alabama National Guard

810-5-1-.486

Memorandum of Understanding between the Administrative Office of Courts and the Alabama Department of Revenue

Amended:

810-6-3-.65

Sales Tax Holiday

Repealed:

810-5-1-.481

Multi-Year Trailer/Semitrailer License Plates Registered by County License Officials

Mobile County Man Sentenced on Embezzlement and State Tax Evasion Charges

A Mobile man was sentenced Wednesday, Sept. 27, by Mobile County Circuit Judge Ferrill D. McRae following a March 2006 guilty plea to embezzlement and state income tax evasion charges filed by the Alabama Department of Revenue. The charges resulted from a joint investigation conducted by the Mobile District Attorney's Office and the department.

Judge McRae sentenced Mark Jordan Brewer, 57, of 4825 Janice Drive, Mobile, Ala., to a 10-year suspended jail sentence, with five years' supervised probation, and ordered Brewer to pay \$99,000 in restitution for embezzled funds to his former employer and \$7,283 to the Alabama Department of Revenue for unpaid taxes.

On March 23, 2006, Brewer pleaded guilty before Judge McRae to one count of theft of property and multiple felony counts of tax evasion and/or filing perjured state income tax returns.

Brewer, who worked for a Mobile equipment company, pleaded guilty to embezzling up to \$101,947 from the company during 1996 through 2002, and not reporting the embezzled funds on his state income tax returns. All income, even illegal income, must be reported on Alabama income tax returns.

Emergency Rules

Effective Oct. 1, 2006:

Expiring Jan. 28, 2007:

Adopted:

810-4-1-.03

Permanent Trailer Plates Procedures

810-4-1-.07

Motor Bus Passenger Carrier Vehicles

Effective Oct. 6, 2006:

Expiring Feb. 2, 2007:

Adopted:

810-8-5-.12

Buyers' Identification Cards for Automotive Dismantlers and Parts Recyclers

Tax Calendar

Required Monthly Returns Tax Activity

10th • Medicaid-related tax return and payment due for nursing facilities.

- Tobacco use tax return and payment due.

15th • Gasoline information return due from carriers, transporters, and warehouses.

- Lubricating oils information return due from carriers, transporters, and warehouses.
- Motor carrier mileage tax return and payment due.
- Oil and gas production tax and privilege tax return and payment due two months following month of production.
- Withholding return and payment due from those employers required to remit on a monthly basis.

20th • Aviation fuel tax return and payment due.

- Coal severance tax return and payment due.
- Coal transporters' and purchasers' returns due.
- Contractors' gross receipts tax return and payment due.
- Gasoline tax return and payment due.
- Iron ore severance tax return and payment due.
- Local solid minerals tax returns and payments due.
- Lodgings tax return and payment due.
- Lubricating oils tax return and payment due.
- Medicaid tax return and payment due from pharmaceutical service providers.
- Mobile telecommunications tax return and payment due.
- Motor fuel tax return and payment due.
- Natural minerals severance tax return and payment due.
- Pari-mutuel pool tax return and payment due.
- Rental or leasing tax return and payment due.
- Sales tax (state and local) return and payment due.
- Scrap Tire Environmental Fee due.
- Tobacco tax (state and county) return and payment due.

- Underground and aboveground storage tank trust fund charge due.
- Use tax return and payment due.
- Utility gross receipts tax return and payment due.

30th • Hazardous waste fee return and payment due.

Last day

of month • State horse wagering fee return and payment due.

Quarterly/Annual Tax Activity

(November-December 2006/January-March 2007)

November

30 • Last day to register and pay fee for manufactured homes without penalty.

December

15 • Fourth installment of estimated corporate income tax due (for calendar-year taxpayers).

31 • Property tax due on real and personal property delinquent after this date.

- Expiration of the previous calendar year's motor fuel identification markers.
- Property tax assessments delinquent after this date.
- Last day to claim exemptions/abatements on ad valorem tax assessments.

January 2007

1 • Quarterly Dry Cleaning Trust Fund Fee return and payment due.

- Utility license (2.2%) second quarterly payment due.

15 • Fourth installment of estimated personal income tax due.

20 • Quarterly sales tax return and payment due.

- Annual sales tax return and payment due.
- Quarterly use tax return and payment due.
- Annual use tax return and payment due.
- Quarterly rental or leasing tax return and payment due.
- Annual rental or leasing tax return and payment due.

30 • Forest products' severance tax return and payment due.

31 • Quarterly withholding return and payment due from employer.

- Quarterly IFTA tax return and payment due.

February

28 • Annual withholding return due.

March

1 • Freight line equipment return due.

- Public utility property tax return delinquent after this date.

15 • Corporate income tax return and information return due (for calendar-year taxpayers).

- Business privilege tax return (Form PSA) due for corporations.

IRS Announces 2007 Standard Mileage Rates

The Internal Revenue Service recently issued the 2007 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning Jan. 1, 2007, the standard mileage rates for the use of a car (including vans, pickups or panel trucks) will be:

- 48.5 cents per mile for business miles driven;
- 20 cents per mile driven for medical or moving purposes; and
- 14 cents per mile driven in service to a charitable organization.

The new rate for business miles compares to a rate of 44.5 cents per mile for 2006. The new rate for medical and moving purposes compares to 18 cents in 2006.

The primary reasons for the higher rates

were higher prices for vehicles and fuel during the year ending in October.

The standard mileage rates for business, medical and moving purposes are based on an annual study of the fixed and variable costs of operating an automobile. Runzheimer International, an independent contractor, conducted the study for the IRS.

The mileage rate for charitable miles is set by statute.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS), after claiming a Section 179 deduction for that vehicle, for any vehicle used for hire or for more than four vehicles used simultaneously. Revenue Procedure 2006-49 contains additional information on these standard mileage rates.

Statement of Gross Tax Collections

Through End of 4th Quarter
(July, August, September 2006)

	FYTD '2005-2006	FYTD '2004-2005	% Change
Business Privilege Tax	\$ 87,443,111.19	\$ 79,676,375.74	9.75
Gasoline	407,818,667.71	410,838,439.03	(0.74)
Income Tax-Corporate	528,408,663.11	427,935,249.04	23.48
Income Tax-Individual	3,219,548,603.47	2,954,518,374.72	8.97
Income Tax (Total)	3,747,957,266.58	3,382,453,623.76	10.81
Motor Fuels	159,780,250.35	149,602,200.15	6.80
Oil & Gas Privilege (8%)	125,836,828.72	96,665,311.35	30.18
Oil & Gas Production (2%)	51,443,630.87	35,634,666.24	44.36
Sales	1,968,659,603.51	1,806,806,554.12	8.96
Use Tax	259,377,593.67	231,976,277.36	11.81
Utility Gross Receipts	401,161,833.67	355,281,502.78	12.91
SUBTOTAL	\$7,209,478,786.27	\$6,548,934,950.53	10.09
SUBTOTAL (OTHER TAXES)	\$1,161,935,447.04	\$1,073,190,144.07	8.27
TOTAL (ALL TAXES)	\$8,371,414,233.31	\$7,622,125,094.60	9.83