

# 2023 Annual Report





## **Our Mission**

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

ADOPTED SEPTEMBER 5, 1996

50 North Ripley Street  
Montgomery, AL 36104

334-242-1175  
revenue.alabama.gov



January 5, 2024

Honorable Kay Ivey  
Governor of Alabama  
Alabama State Capitol  
600 Dexter Avenue  
Montgomery, AL 36130

Dear Governor Ivey,

Please allow this letter to serve as notification of the online availability of the Alabama Department of Revenue's *2023 Annual Report*. This report is posted on ALDOR's website at [revenue.alabama.gov/2023-annual-report](https://revenue.alabama.gov/2023-annual-report).

ALDOR's spark shines as bright as Alabama's future, and 2023 was certainly a great example. Thanks to your leadership and a fiscally responsible Legislature, ALDOR was happy to be able to give back to Alabama's taxpayers in the form of one-time income tax rebates providing meaningful relief to over 1.9 million Alabama families.

We were also proud to do our part to help working families through the reduction of sales tax on food, making the staple a little more affordable for families, as well as implementing the new exemption from state income tax on overtime pay. Alabama workers deserve a break, and ALDOR is grateful to play a role in that relief.

We were also pleased to help relieve a burden on more than 3,000 small businesses that now are no longer required to make estimated monthly sales tax payments, allowing them more flexibility to operate and grow. And we're suiting up to help carry the ball across the goal line in support of your Game Plan that strengthens Alabama's economic future through business support and incentives.

The popular Tax Talks program continued at ALDOR in 2023. This annual connection keeps tax professionals updated on the latest tax information and legislation and helps ensure we're all providing reliable services to taxpayers.

Alabama's future is bright, and ALDOR is proud to give back as we fulfill our mission to efficiently and effectively administer the revenue laws in an equitable, courteous and professional manner to fund governmental services for the citizens of Alabama.

Sincerely,

A handwritten signature in black ink, appearing to read "Vernon Barnett". The signature is fluid and cursive, with a prominent initial "V" and a stylized "B".

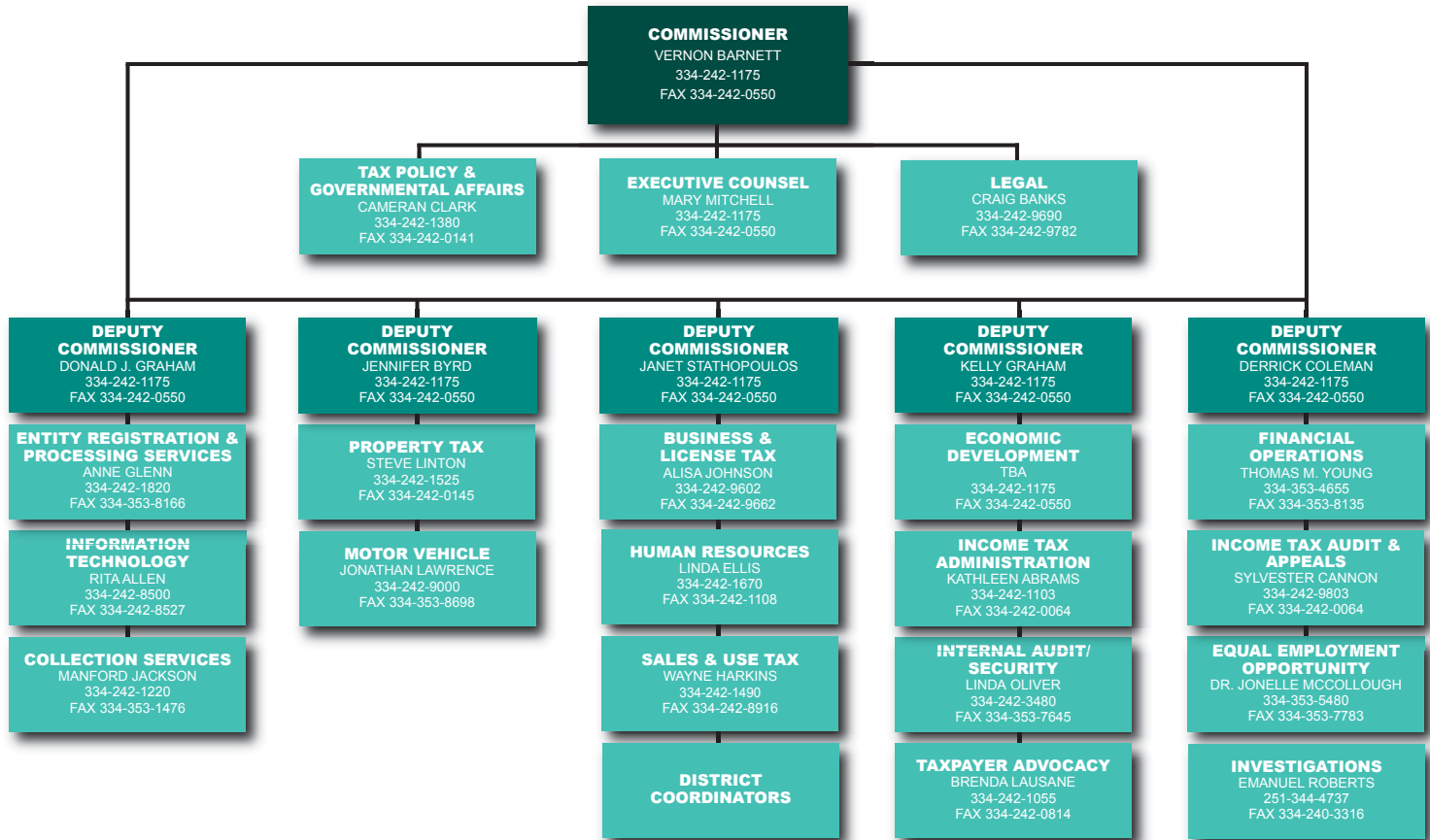
Vernon Barnett  
Commissioner of Revenue

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# The Department



AS OF SEPTEMBER 30, 2023

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on Facebook and X (formerly Twitter)!

# Taxpayer Service Centers



**AUBURN/ OPELIKA**  
 1800 Samford Trace Court  
 Auburn, AL 36830  
 334-887-9549  
*Serving: Chambers, Clay, Coosa, Lee, Randolph, Russell, Talladega, and Tallapoosa Counties*



**HUNTSVILLE**  
 4920 Corporate Drive  
 Suite H  
 Huntsville, AL 35805  
 256-837-2319  
*Serving: Cullman, Jackson, Lawrence, Limestone, Madison, and Morgan Counties*



**MONTGOMERY**  
 2545 Taylor Road  
 Montgomery, AL 36117  
 334-242-2677  
*Serving: Autauga, Bullock, Butler, Chilton, Crenshaw, Dallas, Elmore, Lowndes, Macon, Montgomery, and Pike Counties*



**DOTHAN**  
 121 Adris Place  
 Dothan, AL 36303  
 334-793-5803  
*Serving: Barbour, Coffee, Covington, Dale, Geneva, Henry, and Houston Counties*



**JEFFERSON/SHELBY**  
 2020 Valleydale Road  
 Suite 208  
 Hoover, AL 35244  
 205-733-2740  
*Serving: Jefferson and Shelby Counties*



**SHOALS**  
 201 South Court Street  
 Suite 200  
 Florence, AL 35630  
 256-383-4631  
*Serving: Colbert, Franklin, and Lauderdale Counties*



**GADSDEN**  
 701 Forrest Avenue  
 Gadsden, AL 35901  
 256-547-0554  
*Serving: Blount, Calhoun, Cherokee, Cleburne, DeKalb, Etowah, Marshall, and St. Clair Counties*



**MOBILE**  
 851 East I-65 Service Road S.  
 Suite 100  
 Mobile, AL 36606  
 251-344-4737  
*Serving: Baldwin, Choctaw, Clarke, Conecuh, Escambia, Mobile, Monroe, Washington, and Wilcox Counties*



**TUSCALOOSA**  
 1434 22nd Avenue  
 Tuscaloosa, AL 35401  
 205-759-2571  
*Serving: Bibb, Fayette, Greene, Hale, Lamar, Marengo, Marion, Perry, Pickens, Sumter, Tuscaloosa, Walker, and Winston Counties*

# REVENUE ABSTRACT

FISCAL YEAR: OCTOBER 1, 2022 – SEPTEMBER 30, 2023

Comparative Statement of Gross Tax Collections for the Month and Fiscal Periods Indicated

TITLE OF TAX	FYTD 2022-23	FYTD 2021-22	% CHANGE
Bulk Storage Withdrawal Fee.....	46,096,442.58	45,546,684.62	1.21
Business Privilege Tax.....	217,528,397.51	206,849,001.01	5.16
CMRS Wireless 911 Service Charge .....	25,147,466.65	26,870,161.55	(6.41)
Coal Severance (\$0.135/Ton) .....	1,469,080.16	1,252,756.99	17.27
Coal Severance (\$0.20/Ton).....	2,168,696.29	1,835,809.78	18.13
Contractors' Gross Receipts .....	36,985,694.03	34,764,691.46	6.39
Deeds and Assignments.....	4,674,569.86	6,859,992.01	(31.86)
Dry Cleaning Registration Fee .....	170,191.17	179,532.89	(5.20)
Estate and Inheritance .....	0.00	0.00	
Electronic Nicotine .....	24,500.00	54,000.00	(54.63)
Financial Institutions Excise.....	160,926,686.51	164,262,623.31	(2.03)
Forest Products Severance .....	5,780,801.60	6,074,778.22	(4.84)
Freight Line Railroad Equipment .....	5,624,378.86	5,571,088.31	0.96
Gasoline.....	701,210,464.50	691,910,582.04	1.34
Gasoline (Aviation and Jet Fuel) .....	2,270,810.97	2,277,339.09	(0.29)
Hazardous Waste .....	1,311,705.79	1,056,801.93	24.12
Hospital Assessment Fee.....	243,655,889.90	244,011,587.16	(0.15)
Hydro-Electric KWH.....	1,326,611.57	1,370,513.90	(3.20)
IFTA License Tax.....	14,881,240.86	17,019,952.44	(12.57)
Income Tax-Corporate .....	1,398,806,708.70	1,299,354,755.05	7.65
Income Tax-Individual.....	6,823,359,448.32	6,808,515,123.45	0.22
IRP Registration Fees .....	63,375,079.36	63,379,283.40	(0.01)
Lodgings Tax (Transient Occupancy) .....	114,467,353.14	107,324,112.75	6.66
Medicaid Nursing Facility.....	117,200,835.56	118,456,831.74	(1.06)
Medicaid Pharmaceutical Services.....	9,286,808.28	8,971,895.99	3.51
Miscellaneous Tags.....	618,335.64	602,570.26	2.62
Miscellaneous Taxes* .....	785,045.43	1,023,080.37	(23.27)
Mobile Telecommunications Tax.....	21,133,558.32	20,540,536.75	2.89



# REVENUE ABSTRACT

## CONTINUED

**FISCAL YEAR: OCTOBER 1, 2021 – SEPTEMBER 30, 2022**

Comparative Statement of Gross Tax Collections for the Month and Fiscal Periods Indicated

TITLE OF TAX	FYTD 2022-23	FYTD 2021-22	% CHANGE
Motor Fuels (Compressed/Liquified Gas)	309,884.24	303,149.17	2.22
Motor Fuels (Diesel).....	261,037,947.29	255,793,929.62	2.05
Motor Vehicle Title Fees.....	21,755,337.50	22,524,015.00	(3.41)
Motor Vehicle Salvage Inspection Fees.....	1,483,620.00	1,470,689.00	0.88
Oil & Gas Privilege (8%).....	32,353,274.34	37,097,532.41	(12.79)
Oil & Gas Production (2%).....	12,587,483.41	14,590,807.23	(13.73)
Oil Lubricating.....	1,655,860.64	1,739,906.62	(4.83)
Oil Wholesale License.....	8,898,060.70	8,861,226.34	0.42
Pari-Mutuel Pool.....	8,258,155.21	5,221,292.86	58.16
Petroleum Commodities Inspection Fee.....	60,008,968.92	59,841,882.47	0.28
Property Tax**.....	553,811,572.77	495,753,019.68	11.71
Rental or Leasing Tax.....	102,009,264.38	98,975,130.23	3.07
Sales Tax.....	3,250,812,840.74	3,130,240,694.58	3.85
Scrap Tire Environmental Fee.....	5,049,378.90	4,615,181.75	9.41
Simplified Sellers Use Tax.....	745,966,030.04	633,557,284.20	17.74
Solid Waste Disposal Fee.....	8,874,313.99	9,064,654.58	(2.10)
Store Licenses.....	575,945.90	574,658.00	0.22
Tobacco Cigarette Tax.....	133,610,538.20	144,375,590.34	(7.46)
Tobacco OTP Tax.....	11,595,410.51	11,883,656.13	(2.43)
TVA Electric.....	96,363,779.30	82,091,569.82	17.39
Use Tax.....	624,192,628.70	579,869,420.83	7.64
Utility Gross Receipts.....	466,696,814.17	443,827,753.85	5.15
Utility License (2.2%).....	171,656,941.70	154,519,580.99	11.09
<b>TOTAL.....</b>	<b>16,599,850,853.11</b>	<b>16,082,728,712.17</b>	<b>3.22</b>

*The abstract reflects funds certified to the State Treasurer for the Fiscal Year (FY) 2023. Any discrepancies between the amounts reported in the abstract and other information included in the Annual Report are attributable to the timing of the certification for the FY 2023.*

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

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

# Revenue Tax Highlights

TOTAL FISCAL YEAR COLLECTED

\$16,599,850,853

COLLECTED ELECTRONICALLY

\$15,558,094,082

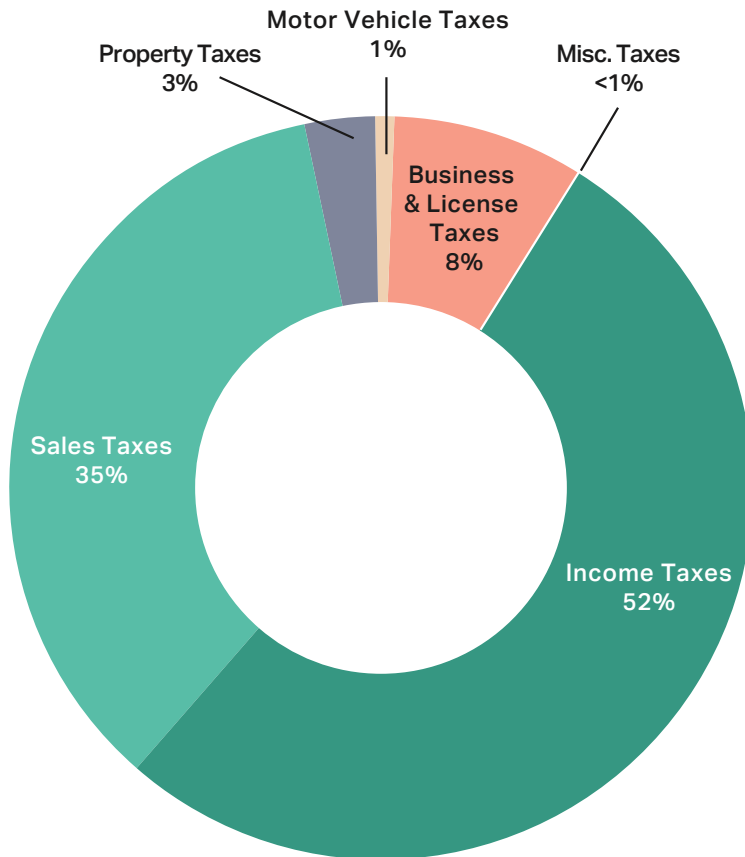
## COLLECTION TRENDS

FY 2021 \$13,966,302,589

FY 2022 \$16,082,728,712

FY 2023 \$16,599,850,853

+3%

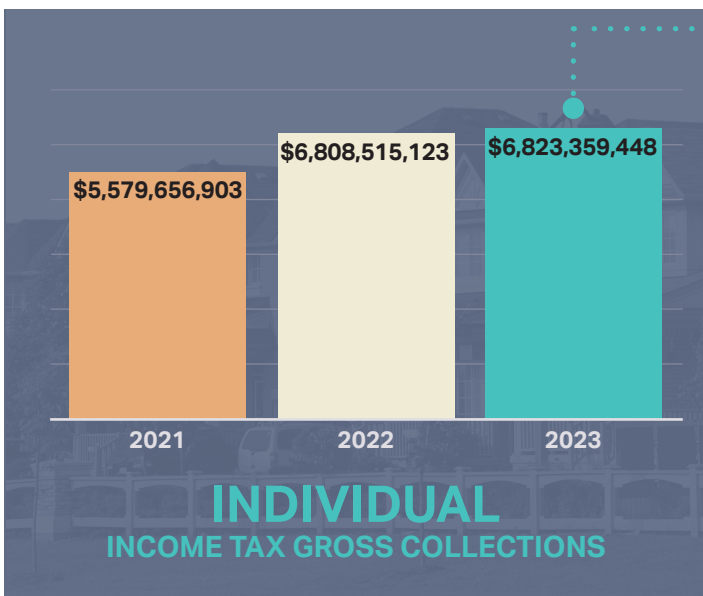


2023 TAX COLLECTIONS

# Income Tax Collections and Refunds

INCOME TAX COLLECTIONS			
Fiscal Year	2021	2022	2023
Individual Paid on Estimates	\$384,864,407	\$407,898,504	\$309,041,381
Withholding	\$4,135,481,417	\$4,568,638,862	\$4,908,383,293
Pass- Through	\$283,269,337	\$810,045,438	\$791,260,368
Collected as Additional Tax Due	\$776,041,741	\$1,021,932,319	\$814,674,406
<b>Total Individual Gross</b>	<b>\$5,579,656,903</b>	<b>\$6,808,515,123</b>	<b>\$6,823,359,448</b>
<b>Total Corporate Gross</b>	<b>\$973,993,950</b>	<b>\$1,299,354,755</b>	<b>\$1,398,806,709</b>
<b>Total Income Tax Collections</b>	<b>\$6,553,650,853</b>	<b>\$8,107,869,879</b>	<b>\$8,222,166,157</b>

**OVER \$8.2 BILLION**  
IN INDIVIDUAL AND CORPORATE INCOME TAX GROSS COLLECTIONS



INCOME TAX REFUNDS				
Fiscal Year	Total No. of Refunds	Individual Refunds	Corporate Refunds	Total Refunds
2021	1,181,821	\$670,819,589	\$129,709,854	\$800,529,443
2022	1,200,748	\$719,453,781	\$101,583,394	\$821,037,176
2023	<b>1,204,686</b>	\$912,488,110	\$188,011,649	<b>\$1,100,499,759</b>

Number of Refunds Issued	2021	2022	2023
Individual Refunds	1,177,720	1,197,494	1,200,868
Corporate Refunds	4,101	3,254	3,818
<b>Total Refunds</b>	<b>1,181,821</b>	<b>1,200,748</b>	<b>1,204,686</b>

**1.2 MILLION** REFUNDS ISSUED IN FY2023 OF MORE THAN **\$1.1 BILLION**

## INDIVIDUAL INCOME TAX RETURN DATA

Fiscal Year	2021	2022	2023
Individual Returns Filed	2,203,981	2,128,796	2,159,603
Number Filed Electronically (E40, 40NR, 40EZ)	1,956,154	1,920,304	1,953,709
Number of Joint Returns	803,896	782,489	800,690
Number of Returns Itemizing Deductions	1,338,413	1,344,143	1,318,183
Total Alabama Tax Liability Shown on Returns	\$4,234,531,927	\$4,240,387,058	\$4,605,263,804
Total Amount of Overpayments Shown on Returns	\$655,825,110	\$704,777,011	\$862,006,250

**2,159,603**  
INDIVIDUAL RETURNS FILED

**1,953,709**  
FILED ELECTRONICALLY (E40, 40NR, 40EZ)

## OTHER ENTITY TAX RETURN DATA

	Number of Returns Filed FY 2023		
	Paper	E-Filed	Total
Corporate Income Tax (Forms 20C/20CC)	9,910	31,969	41,879
S Corporation (Form 20S)	7,403	68,142	75,545
Partnership/LLC (Form 65)	8,043	68,905	76,948
Composite (Form PTEC)	4,200	19,143	23,343
Electing Pass Through Entity (Form EPT)	799	6,757	7,556
Fiduciary (Form 41)	4,105	23,596	27,701
Business Privilege Tax (Forms PPT/CPT/BPT-IN)	70,312	217,158	287,470
Financial Institution Excise Tax (Forms ET-1/ ET-1C, ET-8)	710	7	717
<b>Total</b>	<b>105,482</b>	<b>435,677</b>	<b>541,159</b>

## INCOME TAX WITHHOLDING RETURNS

	Number of Returns Filed FY 2023		
	Paper	MAT/E-Filed	Total
Withholding Form A6 Monthly	2,037	566,251	568,288
Withholding Form A1 Quarterly	6,701	487,640	494,341
Withholding Form A3 Annual	1,586	120,577	122,163
<b>Total</b>	<b>10,324</b>	<b>1,174,468</b>	<b>1,184,792</b>

**OVER 1.18 MILLION** INCOME TAX WITHHOLDING RETURNS FILED DURING FY2023

## FINANCIAL INSTITUTION EXCISE TAX COLLECTIONS AND REFUNDS

	2021	2022	2023
FIET Collections	\$160,262,349	\$164,262,623	\$160,926,687
FIET Refunds	\$5,274,298	\$2,972,832	\$4,919,306
Net FIET Collections	\$154,988,052	\$161,289,791	\$156,007,381

## FIET NET DISTRIBUTIONS

	2021	2022	2023
State General Fund	\$90,417,436	\$73,617,451	\$78,540,392
Cities	\$62,535,149	\$56,126,040	\$58,709,238
Counties	\$31,383,188	\$28,149,376	\$29,443,971
Total	\$184,335,772	\$157,892,868	\$166,693,601

## BUSINESS PRIVILEGE TAX COLLECTIONS AND REFUNDS

	2021	2022	2023
Business Privilege Tax Collections	\$186,835,001	\$206,849,001	\$217,528,398
Business Privilege Tax Refunds	\$27,383,043	\$21,294,398	\$21,952,861
Net Collections	\$159,451,959	\$185,554,603	\$195,575,536

## ANNUAL TOP COLLECTIONS (TREASURY OFFSET PROGRAM)

Fiscal Year	Total Collections
2021	\$46,920,623
2022	\$38,010,959
2023	\$40,747,694

## 2023 CHECK OFF CONTRIBUTIONS

Organization	Organization Legal Name	Number of Donors	Total Contributions
Senior Services	Alabama Aging Program	769	\$15,037
Arts Development	Alabama Arts Development Fund	578	\$6,889
Wildlife Fund	Alabama Nongame Wildlife Program	710	\$14,156
Child Abuse	Child Abuse Trust Fund	1,182	\$24,110
Veterans Program	Alabama Veterans' Program	1,038	\$24,052
Historic Preservation	Alabama State Historic Preservation Fund	412	\$3,877.00
Veterans Cemetery- Spanish Fort	Alabama State Veterans Cemetery- Spanish Fort	419	\$5,354
Foster Care	Foster Care Trust Fund	720	\$14,859
Mental Health	Mental Health Consumers of Alabama	982	\$20,589
Firefighters Fund	Alabama Firefighters Annuity and Benefit Fund	482	\$5,959
Breast Cancer	Breast and Cervical Cancer Research Program	717	\$14,007
Violence Assistance	Victims of Violence Assistance	541	\$6,587
Military Support	Alabama Military Support Foundation	499	\$8,706
Veterinary Medical	Alabama Veterinary Medical Foundation Spay/ Neuter Program	524	\$8,309
Cancer Research	University of South Alabama Mitchell Cancer Institute Fund	782	\$15,030
Rescue Squad	Alabama Association of Rescue Squads	373	\$4,330
USS Alabama Battleship Commission	USS Alabama Battleship Commission	414	\$4,953
Children First Trust Fund	Children First Trust Fund	611	\$9,076
<b>Totals</b>		<b>11,753</b>	<b>\$205,880</b>

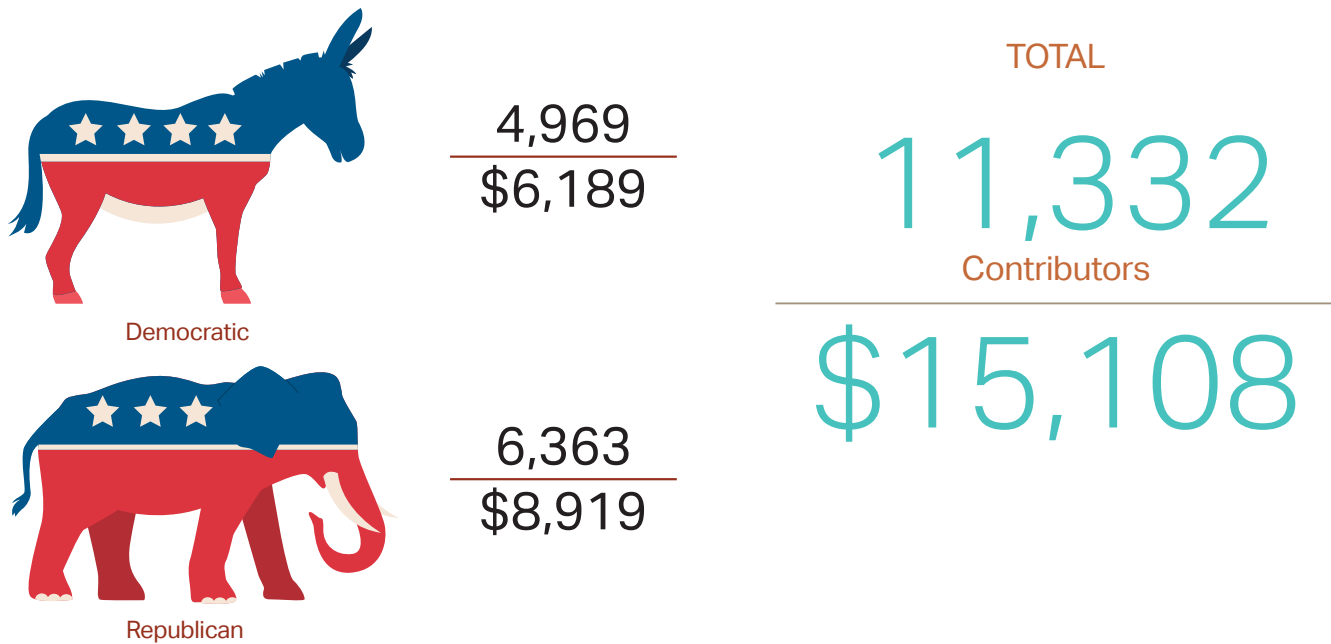
Note: Check off donations yielding less than \$7,500 annually for three consecutive tax years will be repealed. Section 40-18-140, Code of Alabama 1975; Act 2006-503.

CERTIFICATES OF COMPLIANCE		
Fiscal Year	Certificate of Compliance Issued	Certificate of Non-Compliance Issued
2021	15,551	6,871
2022	15,910	7,333
2023	13,874	8,460

CONSTRUCTION EMPLOYER FEES		
Fiscal Year	Gross Wages	Fees
2021	\$1,288,107,248.64	\$1,932,160.95
2022	\$1,176,328,166.05	\$1,764,492.63
2023	\$1,418,736,722.02	\$2,128,105.11

All licensed contractors performing work on any construction project or job located in Alabama are required to remit a fee to ALDOR to be used for the recruitment and training of new construction craft trade workers. The fee is levied upon the wages paid to construction workers for the performance of skilled labor under a construction contract or job located in Alabama.

## Political Contributions

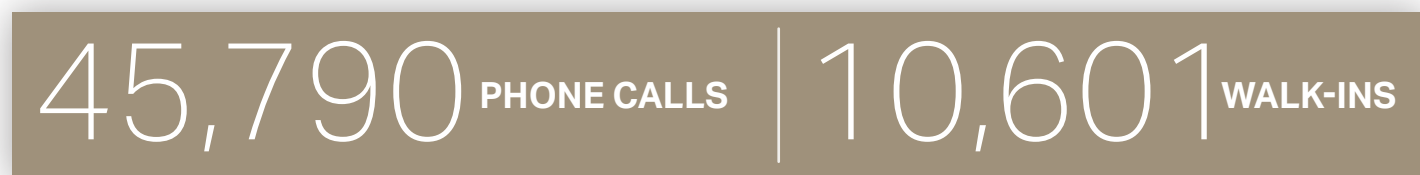


Fiscal Year	Republican	Democratic	Total
2021	\$10,488	\$10,281	\$20,769
2022	\$10,652	\$7,576	\$18,228
2023	\$8,919	\$6,189	\$15,108

# Income Tax Audit and Appeals Facts and Collections

Audit and Assessment Activities	2022 Instate	2023 Instate	2022 Multistate	2023 Multistate
Audits Completed	5,921	5,765	204	241
Audit Production (In Dollars)	\$56,394,519	\$137,280,503	\$98,319,756	\$49,832,212
Preliminary Assessments Issued	6,138	6,998	106	77
Preliminary Assessments (In Dollars)	\$39,940,832	\$26,442,355	\$71,648,215	\$22,619,413
Final Assessments Issued	6,563	6,223	85	39
Final Assessments (In Dollars)	\$46,287,311	\$20,174,914	\$15,854,938	\$2,803,821
Audits and Assessments Collected (In Dollars)	\$4,527,640	\$4,253,395	\$23,793,658	\$32,219,481
Audit Collected through Treasury Offset Program (TOP)	\$2,417,099	\$2,146,384	N/A	N/A

Taxpayer Assistance Contacts - Taxpayer Service Centers	Phone Calls	Walk-Ins
Auburn/Opelika	8,723	2,522
Dothan	4,807	2,346
Gadsden	1,431	294
Huntsville	4,345	925
Jefferson/Shelby	9,777	1,138
Mobile	5,573	889
Montgomery	5,470	386
Shoals	646	239
Tuscaloosa	5,018	1,862
<b>Total</b>	<b>45,790</b>	<b>10,601</b>

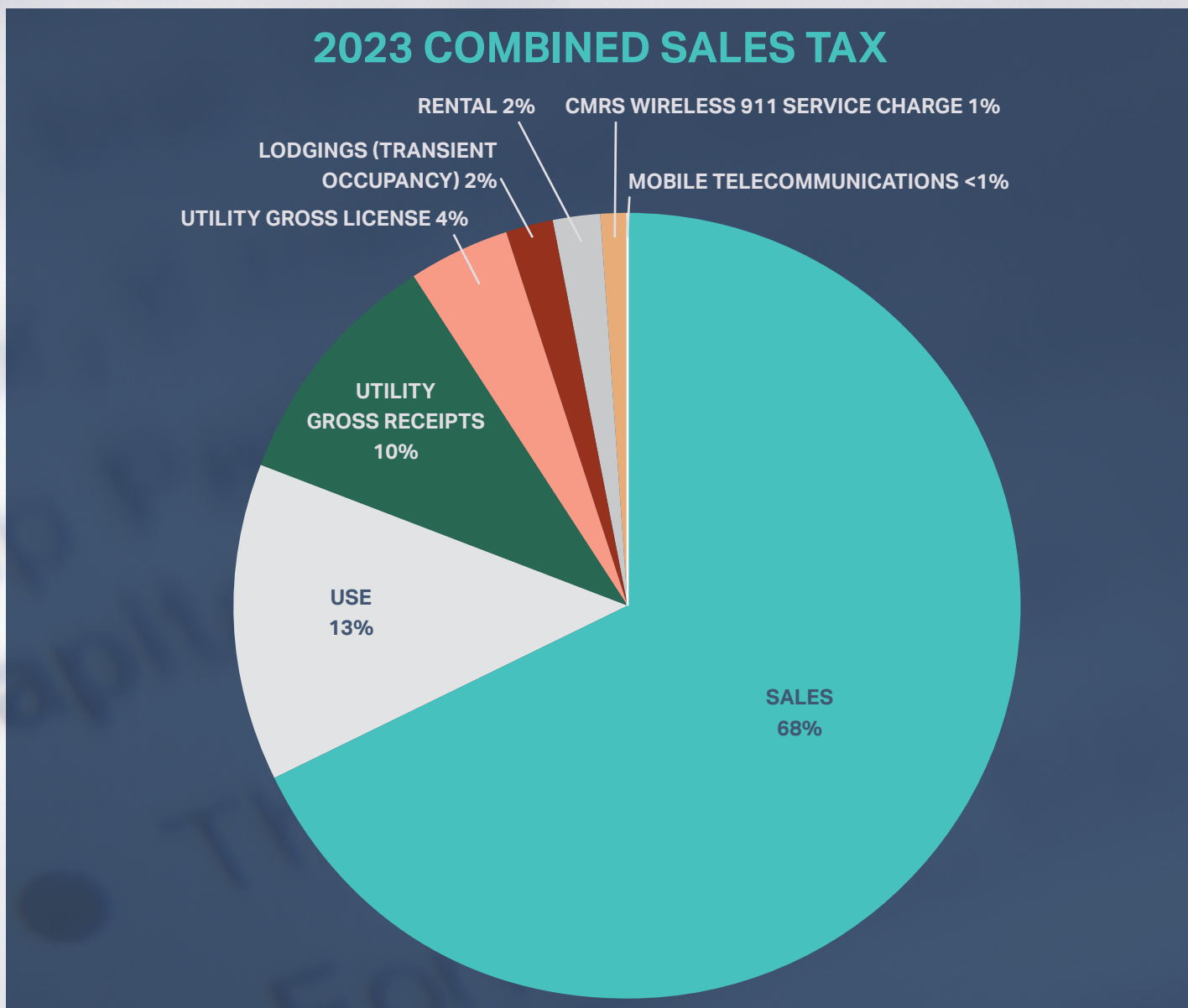


Audit Verification and Hearing Activities	2022 Individual	2023 Individual	2022 Corporate	2023 Corporate
Audits Verified	5,039	5,476	236	165
Appeals Files Received	742	714	194	129
Appeals Files Closed	510	401	237	194
Letters Sent	11,956	13,194	950	815

Individual Desk Audits	2022 Totals	2023 Totals
Returns Worked	52,448	70,825
Letters Sent	29,168	36,393
Audit Adjustments (In Dollars)	\$20,126,420	\$28,069,581
Files Sent to the Field for Audit	2,077	2,031

# Sales and Use Tax Facts and Collections

Tax Type	2021	2022	2023
Sales	\$2,908,063,265	\$3,130,240,695	\$3,250,812,841
Use	\$502,227,443	\$579,869,421	\$624,192,629
Utility Gross Receipts	\$405,885,402	\$443,827,754	\$466,696,817
Utility Gross License	\$154,471,001	\$154,519,581	\$171,656,817
Lodgings (Transient Occupancy)	\$87,457,354	\$107,324,113	\$114,467,353
Rental	\$91,865,975	\$98,975,130	\$102,009,264
CMRS Wireless 911 Service Charge	\$26,741,049	\$26,870,162	\$25,147,467
Mobile Telecommunications	\$20,662,937	\$20,540,537	\$21,133,558





TAX FACTS	Number	Totaling
Sales Tax Discount Taken	435,875	\$22,761,085
Lodgings Tax Discount Taken	32,507	\$2,180,426

### Local Tax Administration

Number of Localities Administered	152
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### Number of Local Taxes Administered by Tax Type

Sales	152
Consumers Use	144
Sales Direct Pay	152
Sellers Use	144
Lodgings	54
Rental	51

ONE SPOT Returns Filed/Collected	Number of Returns Filed	Amount of Collected
	5,536,567	\$3,150,486,572

### Wholesale to Retail Accountability Program (WRAP) Field

		Amount*
WRAP Audits Completed and Assessed	73	\$2,154,672.88
WRAP Audit Collections		\$5,093,823.85

\*These amounts represent state tax only.

Wholesale to Retail Accountability Program (WRAP) Unit	Number	Amount*
Inquiry Letters Mailed	289	\$490,925
Inquiry Letters Paid	15	\$21,898
Inquiry Billing Letters Mailed	249	\$440,479
Inquiry Billing Letters Paid**	363	\$519,546

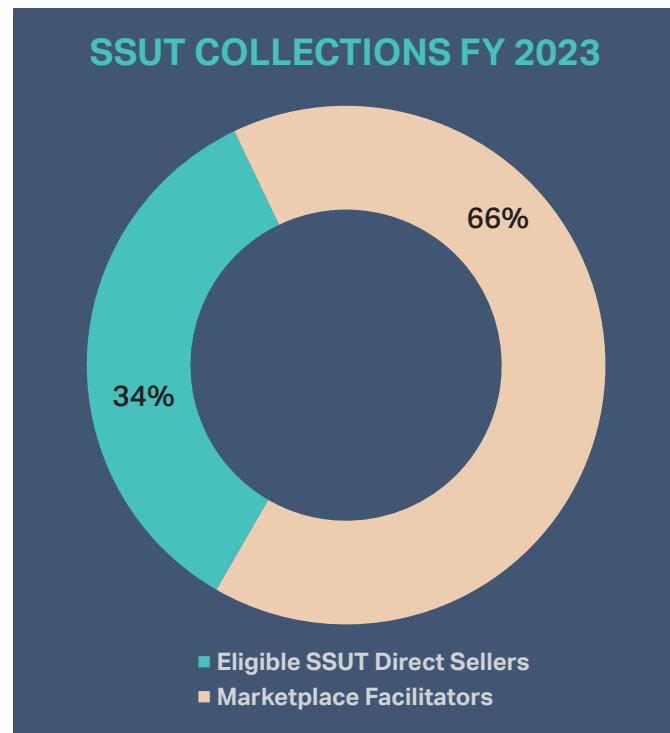
\*These amounts represent state tax only.

\*\* May include payments for billings mailed in the last fiscal year.

# Simplified Sellers Use Tax Facts and Collections

## FY 2023

October 2022	\$53,069,446
November 2022	\$58,382,151
December 2022	\$68,320,209
<b>1st Quarter Total</b>	<b>\$179,771,805</b>
January 2023	\$74,393,909
February 2023	\$57,184,382
March 2023	\$55,374,510
<b>2nd Quarter Total</b>	<b>\$186,952,801</b>
April 2023	\$63,274,719
May 2023	\$59,294,666
June 2023	\$65,045,263
<b>3rd Quarter Total</b>	<b>\$187,614,647</b>
July 2023	\$61,300,194
August 2023	\$65,248,550
September 2023	\$64,682,882
<b>4th Quarter Total</b>	<b>\$191,231,626</b>



Any discrepancy between the amounts referenced above and those reported in the Revenue Abstract are attributable to the timing of the certification of funds to the State Treasurer.

## SSUT COLLECTIONS FY 2023

Eligible SSUT Sellers	\$254,712,655
Marketplace Facilitators	\$490,858,225

**Total**

**\$745,570,879**

**PARTICIPANTS  
IN SSUT PROGRAM**

**6,647**

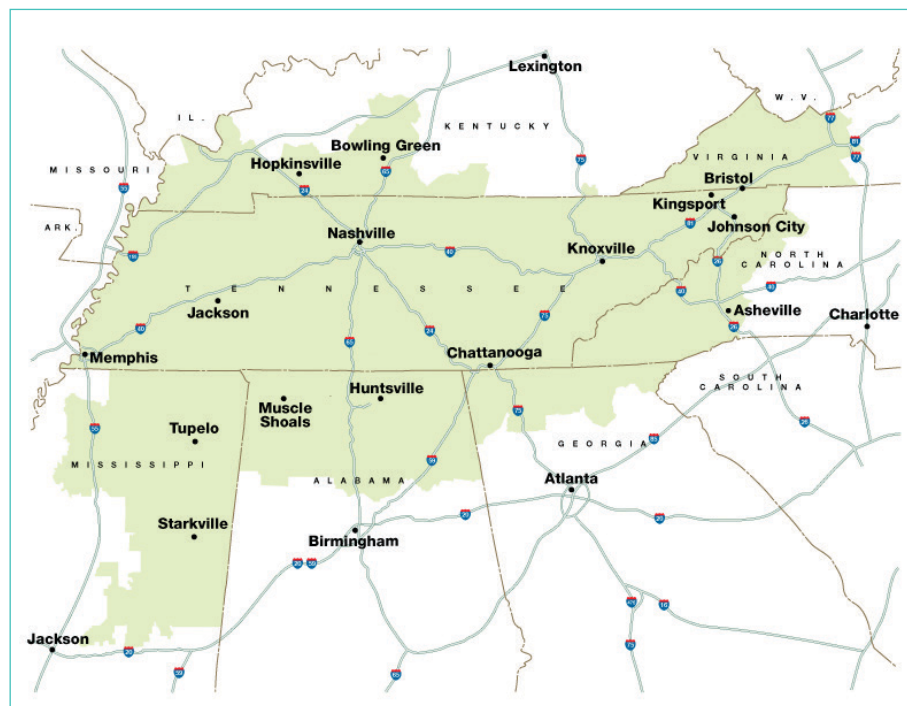
**TOTAL  
CONTRIBUTIONS  
TO DATE**

**\$2.63 BILLION**

## DISTRIBUTION OF TVA IN-LIEU-OF TAXES PAYMENT

Share	2021	2022	2023
17% State General Fund	\$13,479,498	\$14,035,555	\$16,621,268
83% TVA-Served Counties	\$65,811,668	\$68,526,532	\$81,150,895
<b>Total Distributions</b>	<b>\$79,291,166</b>	<b>\$82,562,087</b>	<b>\$97,772,163</b>

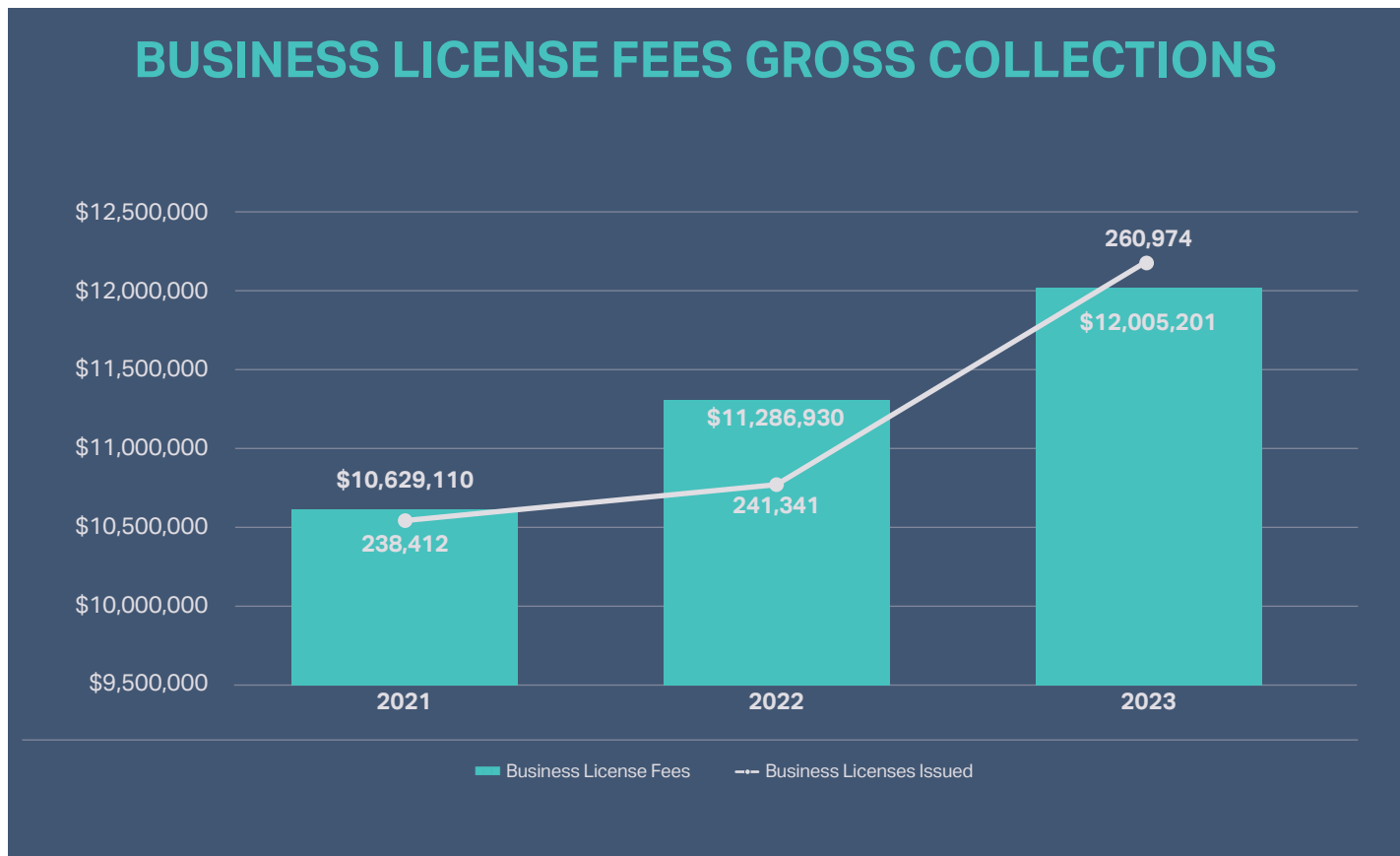
Breakdown of TVA-Served Counties	2021	2022	2023
Calhoun	\$100,086	\$104,201	\$123,333
Cherokee	\$822,054	\$855,663	\$1,013,599
Colbert	\$4,839,106	\$4,903,628	\$5,971,197
Cullman	\$3,634,147	\$3,784,179	\$4,484,058
DeKalb	\$2,447,779	\$2,548,639	\$3,021,897
Etowah	\$141,910	\$147,771	\$174,994
Franklin	\$1,628,819	\$1,695,895	\$2,011,934
Jackson	\$4,885,812	\$5,063,563	\$6,153,518
Jefferson	\$1,813,802	\$1,888,454	\$2,236,592
Lauderdale	\$4,324,939	\$4,503,858	\$5,342,480
Lawrence	\$1,272,528	\$1,351,994	\$1,610,634
Limestone	\$7,557,259	\$7,671,840	\$8,887,760
Madison	\$14,768,593	\$15,465,849	\$18,667,059
Marshall	\$4,967,860	\$5,172,869	\$6,127,996
Morgan	\$12,430,975	\$13,184,841	\$15,106,361
Winston	\$176,000	\$183,288	\$217,484
<b>TOTAL</b>	<b>\$65,811,668</b>	<b>\$68,526,532</b>	<b>\$81,150,895</b>



Tennessee Valley Authority

Source: Wikipedia

# Business and License Tax Facts and Collections



Fiscal Year	Business Licenses Issued	Business License Fees
2021	238,412	\$10,629,110
2022	241,341	\$11,286,930
2023	<b>260,974</b>	\$12,005,201

## Field Audit Statistics

	2021	2022	2023
Number of Audits Conducted Resulting in Tax or Credit Due	124	125	195
Audit Assessments	\$2,258,118	\$583,978	\$7,294,911
Number of Field Audit Reviews (Audits with No Tax Change)	204	305	422
Total Audits and Reviews	328	430	617
Number of Business License Citations Issued	162	303	772
Collections from Business License Citations	\$34,753	\$81,693	\$240,845
Assessments from Tobacco Confiscations and Non-Compliance Penalties	\$454,454	\$1,064,176	\$253,713
<b>Total Assessments</b>	<b>\$2,747,325</b>	<b>\$1,729,847</b>	<b>\$7,789,468</b>

# Tobacco Taxes

	NET CIGARETTE COLLECTIONS	NET OTHER TOBACCO PRODUCTS COLLECTIONS	TOTAL NET COLLECTIONS
2021	\$157,577,424	\$12,846,542	\$170,423,966
2022	\$143,891,819	\$11,878,823	\$155,770,642
2023	\$133,173,900	\$11,570,095	\$144,743,996

**State Tobacco Rates:** <https://revenue.alabama.gov/business-license/tobacco-tax/tobacco-tax-rates/>

**City and County Tobacco Tax Rates:** [https://www.revenue.alabama.gov/wp-content/uploads/2022/03/t\\_report.pdf](https://www.revenue.alabama.gov/wp-content/uploads/2022/03/t_report.pdf)

STATE TOBACCO STAMPS SOLD		COUNTY TOBACCO STAMPS SOLD	
2021	242,809,548	2021	38,541,253
2022	225,198,106	2022	30,755,627
2023	203,956,518	2023	31,172,026

COUNTY TOBACCO TAXES COLLECTED BY THE STATE			
Net Distributions			
County	2021	2022	2023
Barbour	\$188,798	\$180,309	\$186,083
Bullock	\$50,855	\$31,965	\$0
Chambers	\$514,428	\$533,986	\$535,157
Cherokee	\$189,940	\$169,724	\$173,824
Coosa	\$30,530	\$20,273	\$180
Crenshaw	\$56,274	\$52,257	\$50,668
Fayette	\$59,150	\$59,746	\$79,373
Franklin	\$148,269	\$137,294	\$133,981
Geneva	\$104,385	\$97,601	\$92,285
Houston	\$437,032	\$411	\$7
Limestone	\$276,039	\$272,858	\$267,909
Marion	\$127,285	\$122,334	\$116,361
Marshall	\$179,515	\$173,777	\$167,399
Mobile	\$33,840	\$62,629	\$32,535
Randolph	\$450,550	\$436,338	\$452,179
Russell	N/A	N/A	\$112,020
St. Clair	\$355,105	\$321,298	\$398,887
Talladega	\$423,341	\$385,739	\$408,064
Washington	\$110,974	\$101,139	\$101,224
<b>TOTAL</b>	<b>\$3,736,312</b>	<b>\$3,159,678</b>	<b>\$3,308,137</b>

Note: A dramatic reduction or increase in net distribution may indicate a change in tax administration.

## Electronic Nicotine Delivery System (ENDS)

1,602

NUMBER OF PRODUCTS

23

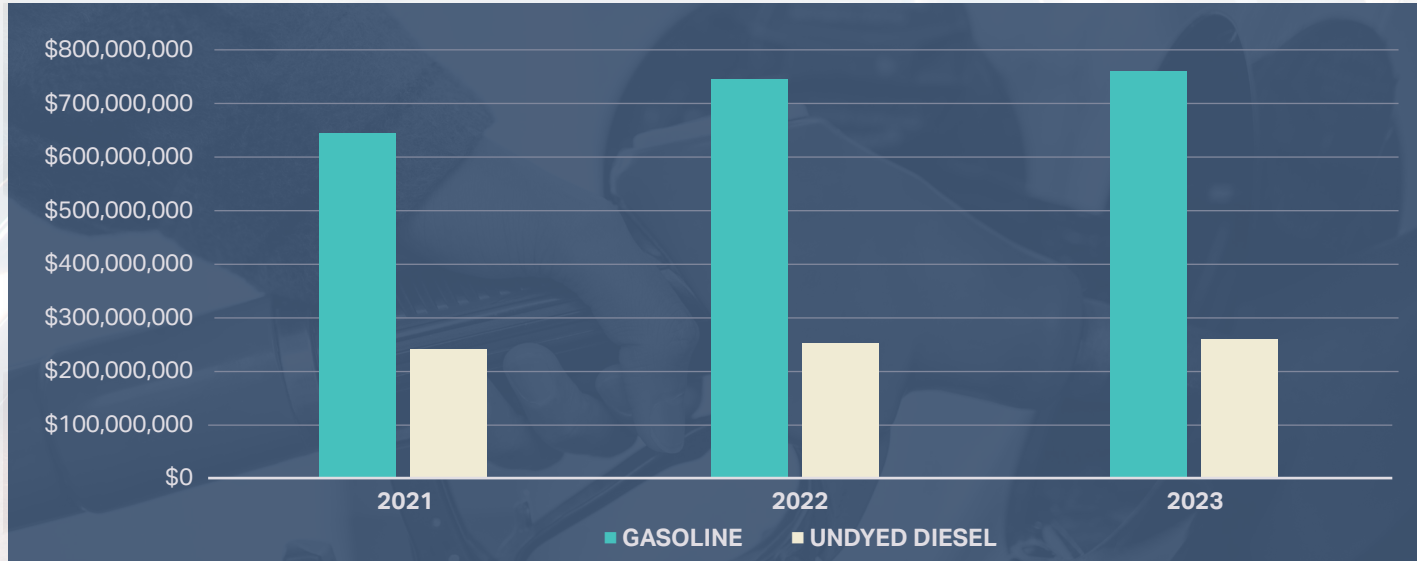
NUMBER OF MANUFACTURERS

# Motor Fuel Tax



## MOTOR FUEL TAX COLLECTIONS

FISCAL YEAR	GASOLINE	UNDYED DIESEL	TOTAL
2021 <sup>1</sup>	\$641,373,285	\$234,823,132	\$876,196,417
2022	\$745,093,334	\$255,793,930	\$1,000,887,263
2023 <sup>1</sup>	\$745,765,027	\$261,037,947	<b>\$1,015,802,974</b>



<sup>1</sup> The Rebuild Alabama Act (Act 2019-2) provided for an additional excise tax imposed on each net gallon of gasoline and diesel fuel.

Effective August 31, 2019 – 6 cent per gallon excise tax increase.

Effective October 1, 2020 – 2 cent per gallon excise tax increase, for total of 8 cents.

Effective October 1, 2021 – 2 cent per gallon excise tax increase, for total of 10 cents.

Effective October 1, 2023 - 1 cent per gallon excise tax increase, for total of 11 cents.



## COUNTY GASOLINE AND MOTOR FUEL TAXES COLLECTED BY THE STATE

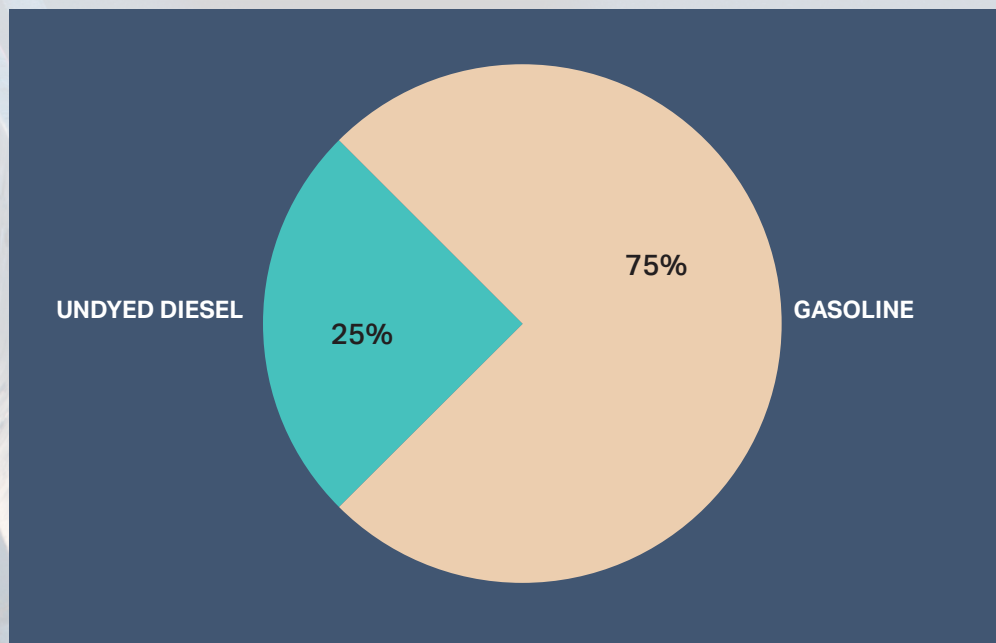
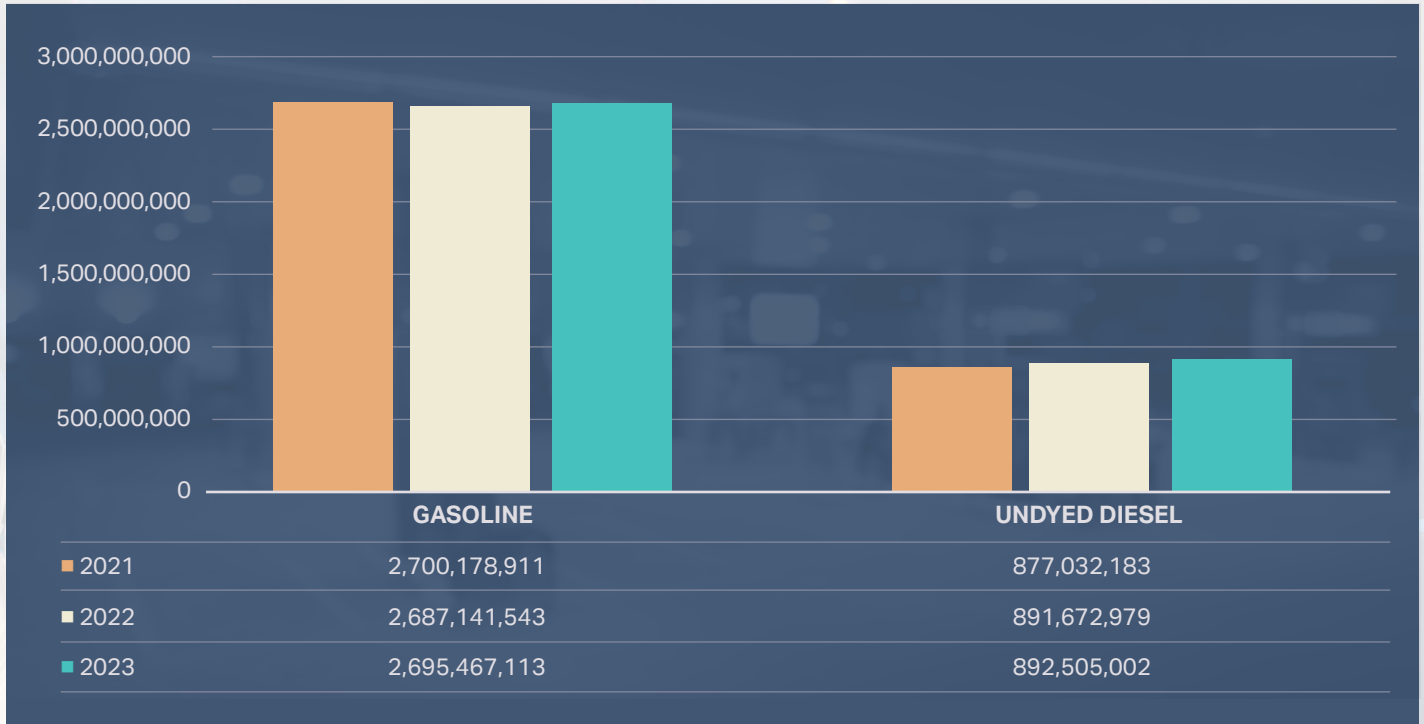
### Net Distributions

County	2021	2022	2023
Bullock	\$119,746	\$113,917	\$112,333
Cullman	\$514,220	\$547,830	\$525,578
Lowndes	\$716,292	\$682,946	\$634,318
Marshall	\$579,598	\$562,242	\$569,501
<b>TOTAL</b>	<b>\$1,929,856</b>	<b>\$1,906,935</b>	<b>\$1,839,729</b>

# Motor Fuel Gallons



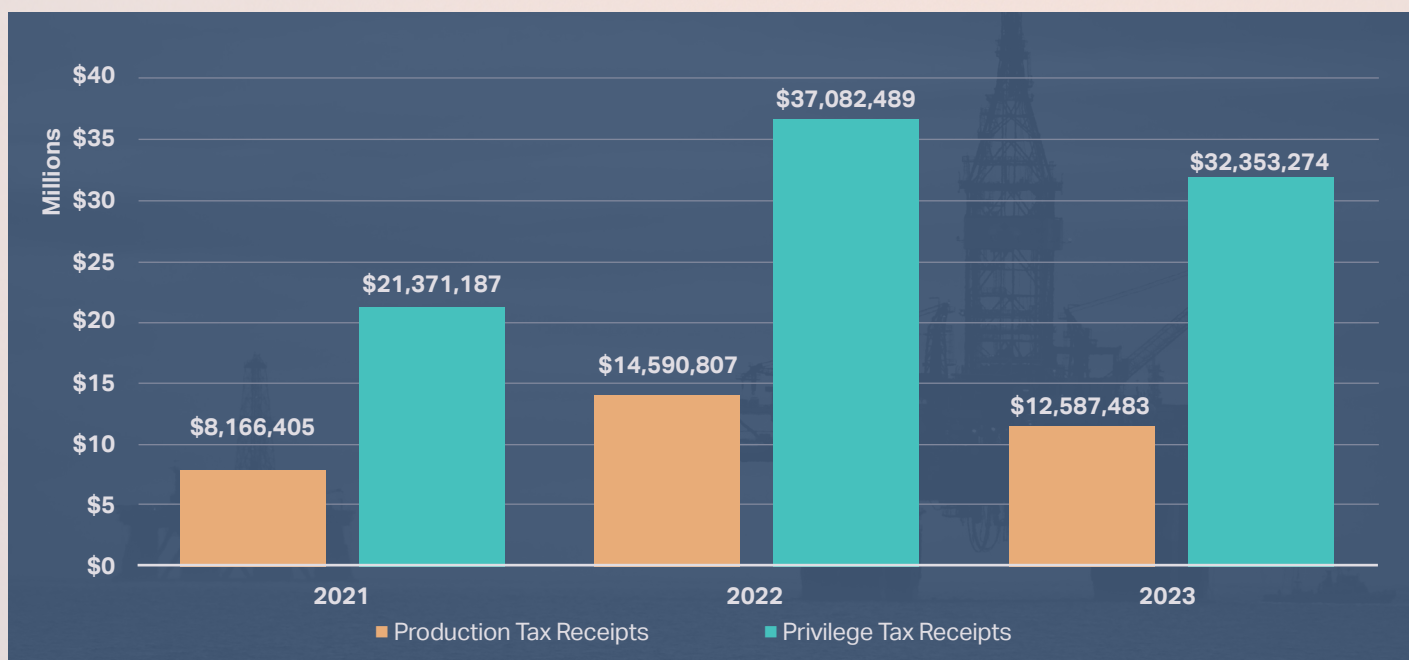
MOTOR FUEL GALLONS			
FISCAL YEAR	GASOLINE	UNDYED DIESEL	TOTAL
2021	2,700,178,911	877,032,183	3,577,211,094
2022	2,687,141,543	891,672,979	3,578,814,522
2023	2,695,467,113	892,505,002	<b>3,587,972,115</b>



# Oil and Gas Production and Privilege Tax Receipts

## OIL AND GAS PRODUCTION AND PRIVILEGE TAX RECEIPTS

Fiscal Year	Production Tax Receipts	Privilege Tax Receipts	Total
2021	\$8,166,405	\$21,371,187	\$29,537,592
2022	\$14,590,807	\$37,082,489	\$51,673,296
2023	\$12,587,483	\$32,353,274	\$44,940,758



## Environmental Taxes

Tax Type	2021	2022	2023
Hazardous Waste Disposal Fee	\$1,016,411	\$1,056,802	\$1,311,706
Scrap Tire Fee	\$4,560,166	\$4,514,014	\$5,049,379
Solid Waste Disposal Fee	\$8,600,977	\$9,064,655	\$8,874,314
Storage Tank Trust Fund Charge	\$40,637,345	\$44,771,032	\$45,512,101



# Property Tax Facts and Collections

## LAND SALES

Certificates of Purchase Received by the State for Tax Sales in FY 2023

Number of Parcels  
141

Assessed Value  
\$3,527,920

Properties Redeemed in FY 2023

Number of Parcels  
380

Redemption Total  
\$666,769

Transfers and Proceeds in FY 2023

Number of Parcels

Proceeds

Assignments Sold

534

\$619,693

Tax Deeds Sold

1,999

\$4,138,719

Tax Deeds Issued to Land Banks

337

\$0

## AIRLINE, RAILROAD, AND PUBLIC UTILITY ASSESSMENTS

For October 1, 2022 Collection Date

Market Value  
\$23,267,278,960

Assessed Value  
\$6,632,897,800

## FREIGHT LINE AND EQUIPMENT LICENSE TAX

FY 2023 Collections

Assessed Value  
\$157,130,132

Tax Collections  
\$5,344,472

No. of Companies  
331



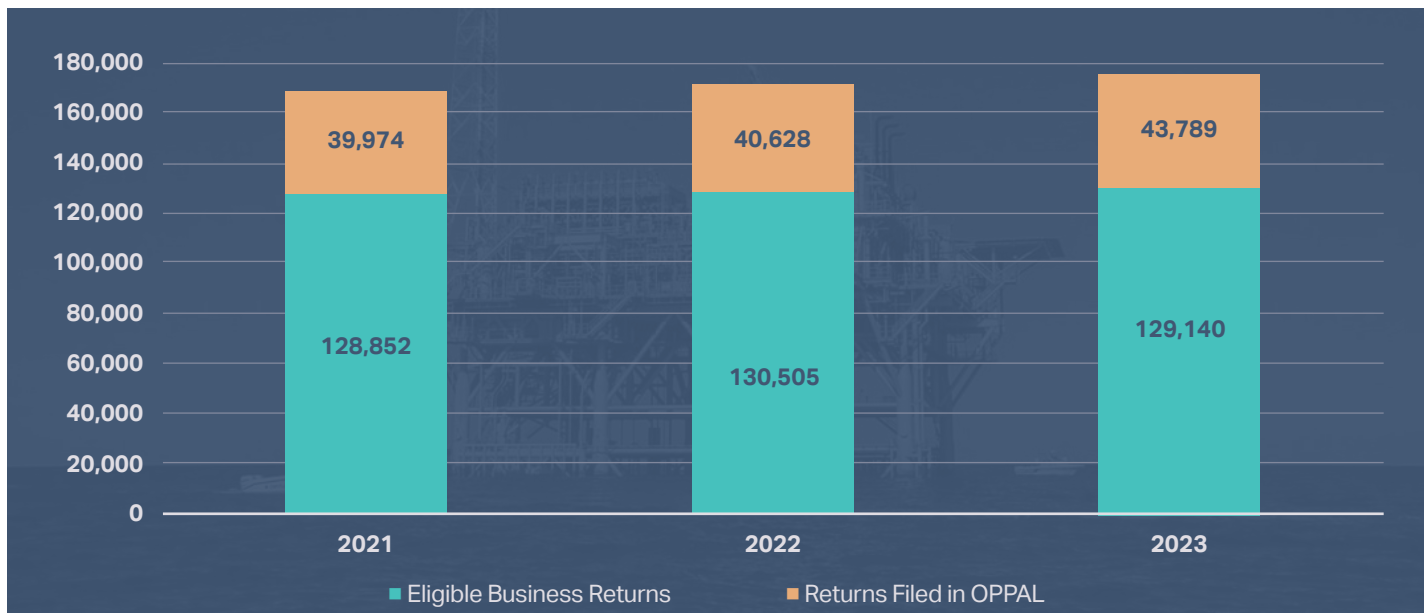
Optional Personal Property Assessment Link

[oppal.alabama.gov](http://oppal.alabama.gov)

## OPPAL STATISTICS

Tax Year	Returns Filed in OPPAL	Eligible Business Returns	% of Returns Filed in OPPAL
2021	39,974	128,852	31%
2022	40,628	130,505	31%
2023	43,789	129,140	34%

43,789



**STATE ASSESSED VALUES BY CLASS**

(Before exemptions and abatements)

October 1, 2021 lien date; October 1, 2022 collection date

County	Class I	Class II	Class III	Class IV
Autauga	\$125,956,130	\$618,871,542	\$357,886,540	\$100,834,250
Baldwin	\$144,651,080	\$4,904,458,400	\$2,669,539,800	\$487,746,100
Barbour	\$26,020,200	\$181,098,360	\$114,145,480	\$32,281,460
Bibb	\$28,825,420	\$192,577,000	\$87,360,740	\$37,140,560
Blount	\$34,049,540	\$253,671,200	\$369,213,200	\$95,973,240
Bullock	\$19,331,700	\$44,500,880	\$47,543,020	\$11,110,140
Butler	\$19,375,860	\$203,273,300	\$110,611,440	\$24,605,660
Calhoun	\$94,694,760	\$1,238,789,860	\$508,659,460	\$155,030,600
Chambers	\$49,576,600	\$429,428,440	\$137,400,020	\$39,966,720
Cherokee	\$32,725,840	\$198,000,740	\$196,367,520	\$42,808,580
Chilton	\$105,456,720	\$263,468,120	\$199,733,060	\$71,016,920
Choctaw	\$88,135,180	\$239,313,880	\$77,644,480	\$22,353,520
Clarke	\$27,327,900	\$293,830,040	\$129,814,920	\$40,812,120
Clay	\$13,814,920	\$81,408,140	\$68,053,560	\$19,982,880
Cleburne	\$23,818,560	\$71,281,740	\$101,564,500	\$24,853,840
Coffee	\$34,990,180	\$384,511,120	\$300,409,200	\$94,472,209
Colbert	\$19,146,920	\$767,567,660	\$362,157,700	\$91,625,080
Conecuh	\$12,988,040	\$121,114,360	\$74,226,760	\$14,664,180
Coosa	\$58,447,560	\$68,051,460	\$103,054,560	\$16,901,100
Covington	\$86,524,120	\$247,159,100	\$190,057,640	\$61,049,960
Crenshaw	\$14,216,960	\$126,999,918	\$68,037,320	\$21,140,520
Cullman	\$51,625,040	\$928,847,040	\$570,649,000	\$150,796,340
Dale	\$43,060,200	\$317,750,980	\$176,057,440	\$72,532,460
Dallas	\$82,724,920	\$263,791,900	\$115,836,860	\$44,406,900
DeKalb	\$32,553,740	\$529,694,840	\$346,554,520	\$101,812,200
Elmore	\$125,455,000	\$661,414,540	\$607,270,680	\$148,425,100
Escambia	\$56,075,640	\$388,192,960	\$176,781,560	\$54,051,180
Etowah	\$79,234,780	\$861,598,180	\$480,487,240	\$150,830,560
Fayette	\$18,341,904	\$93,144,050	\$79,122,900	\$24,596,800
Franklin	\$22,943,060	\$217,773,900	\$144,406,500	\$43,944,240
Geneva	\$22,795,380	\$113,340,540	\$117,231,120	\$41,340,440
Greene	\$93,452,600	\$49,452,460	\$50,677,340	\$9,922,850
Hale	\$38,664,200	\$94,391,800	\$75,491,120	\$23,930,940
Henry	\$19,249,860	\$127,400,700	\$115,429,560	\$31,879,260
Houston	\$474,356,200	\$955,297,960	\$475,949,280	\$169,337,860
Jackson	\$19,345,640	\$655,611,060	\$301,552,800	\$80,093,580
Jefferson	\$875,231,760	\$9,096,836,600	\$4,716,839,060	\$910,426,920
Lamar	\$20,500,200	\$95,065,800	\$65,077,760	\$16,437,320
Lauderdale	\$16,857,320	\$859,703,960	\$590,910,260	\$142,022,420
Lawrence	\$35,212,720	\$154,516,800	\$206,265,700	\$53,361,520
Lee	\$176,750,360	\$1,990,095,440	\$1,088,565,940	\$241,413,282

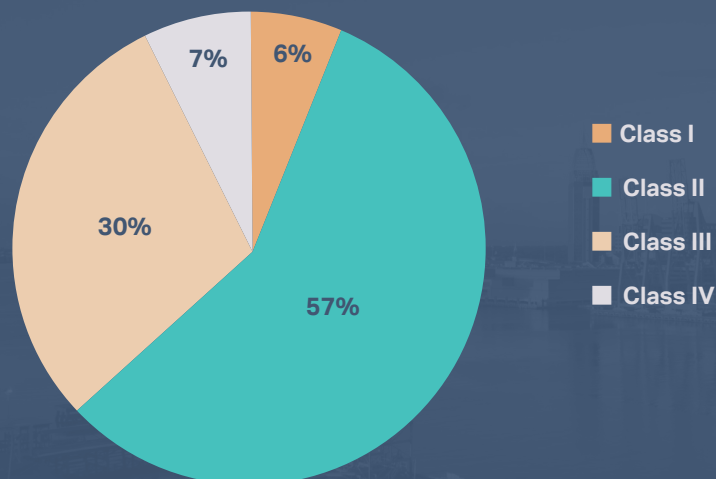
## STATE ASSESSED VALUES BY CLASS

(Before exemptions and abatements)

October 1, 2021 lien date; October 1, 2022 collection date

County	Class I	Class II	Class III	Class IV
Limestone	\$7,170,440	\$1,395,705,660	\$910,664,360	\$194,507,040
Lowndes	\$21,650,200	\$145,530,400	\$80,056,880	\$12,906,460
Macon	\$20,484,440	\$104,541,540	\$78,532,820	\$21,066,580
Madison	\$40,530,220	\$4,600,002,780	\$2,771,534,220	\$697,155,960
Marengo	\$64,987,080	\$236,679,020	\$115,674,240	\$32,037,920
Marion	\$34,712,940	\$200,542,620	\$131,340,900	\$40,277,120
Marshall	\$32,198,000	\$1,032,561,560	\$542,331,740	\$140,587,200
Mobile	\$724,618,060	\$5,715,288,100	\$1,629,672,980	\$387,650,960
Monroe	\$19,999,080	\$263,676,380	\$107,492,220	\$33,133,540
Montgomery	\$160,241,920	\$3,062,168,580	\$974,489,280	\$311,510,640
Morgan	\$44,831,100	\$1,791,792,600	\$668,699,520	\$152,051,680
Perry	\$28,128,720	\$28,081,800	\$51,616,940	\$5,449,940
Pickens	\$25,595,660	\$98,777,920	\$87,636,280	\$26,104,300
Pike	\$22,996,180	\$342,990,300	\$127,597,420	\$42,080,620
Randolph	\$73,261,340	\$174,191,880	\$155,828,860	\$34,223,420
Russell	\$75,764,740	\$450,461,740	\$225,947,400	\$78,490,160
Shelby	\$311,062,560	\$2,542,127,960	\$2,143,354,260	\$435,465,540
St. Clair	\$87,847,340	\$609,591,140	\$608,441,360	\$162,177,800
Sumter	\$33,522,500	\$88,089,160	\$78,454,540	\$16,456,860
Talladega	\$90,615,520	\$1,099,232,760	\$336,057,640	\$118,248,320
Tallapoosa	\$139,336,900	\$506,670,660	\$364,179,440	\$55,132,120
Tuscaloosa	\$173,249,440	\$2,819,773,620	\$1,028,439,860	\$126,269,300
Walker	\$120,298,360	\$395,850,960	\$268,267,460	\$95,849,380
Washington	\$144,388,920	\$182,831,540	\$112,405,360	\$31,048,280
Wilcox	\$13,908,620	\$130,002,360	\$80,944,160	\$14,199,240
Winston	\$21,376,580	\$224,188,720	\$205,884,540	\$9,686,982
<b>Totals:</b>	<b>\$5,897,281,574</b>	<b>\$57,624,648,530</b>	<b>\$30,660,182,240</b>	<b>\$7,291,699,173</b>

## ASSESSED PROPERTY VALUE BY CLASS



**NET ASSESSED VALUES AFTER ALL EXEMPTIONS**

(Real, business personal, and motor vehicle)

October 1, 2021 lien date; October 1, 2022 collection date

County	State Net Taxable AV	County Net Taxable AV	School Net Taxable AV	Municipal Net Taxable AV
Autauga	\$928,763,862	\$977,197,082	\$1,086,312,962	\$522,127,080
Baldwin	\$6,663,174,700	\$7,178,877,400	\$7,320,019,580	\$4,926,209,905
Barbour	\$274,648,800	\$291,405,820	\$320,186,200	\$196,411,492
Bibb	\$193,197,500	\$200,906,900	\$287,586,220	\$53,617,960
Blount	\$571,116,940	\$618,189,720	\$640,441,740	\$190,466,280
Bullock	\$107,117,020	\$109,747,040	\$112,643,520	\$29,063,360
Butler	\$282,180,420	\$293,049,280	\$317,361,740	\$160,029,780
Calhoun	\$1,360,641,830	\$1,436,733,550	\$1,565,291,430	\$956,798,608
Chambers	\$453,682,220	\$474,439,700	\$567,959,040	\$79,354,320
Cherokee	\$367,787,580	\$393,510,420	\$408,038,160	\$132,246,740
Chilton	\$533,658,520	\$557,485,860	\$576,499,000	\$213,846,200
Choctaw	\$311,504,500	\$312,408,100	\$416,054,140	\$27,910,220
Clarke	\$391,298,520	\$405,374,500	\$457,740,320	\$175,837,060
Clay	\$127,070,160	\$134,139,680	\$141,554,480	\$48,820,280
Cleburne	\$169,065,580	\$177,088,640	\$182,930,140	\$63,077,220
Coffee	\$640,662,849	\$685,852,909	\$727,152,629	\$453,895,510
Colbert	\$846,554,300	\$896,229,460	\$989,520,840	\$483,858,700
Conecuh	\$166,748,000	\$172,520,200	\$182,933,540	\$48,576,460
Coosa	\$206,165,580	\$212,749,140	\$219,545,600	\$14,841,300
Covington	\$500,367,600	\$525,670,240	\$538,747,920	\$259,552,340
Crenshaw	\$154,791,838	\$162,398,218	\$210,655,498	\$63,251,300
Cullman	\$1,299,238,100	\$1,379,514,660	\$1,474,950,600	\$556,542,440
Dale	\$465,652,360	\$490,107,960	\$522,019,080	\$324,380,982
Dallas	\$409,269,500	\$425,015,260	\$440,127,140	\$166,567,220
Dekalb	\$737,583,040	\$791,305,580	\$846,354,180	\$472,950,160
Elmore	\$1,260,462,360	\$1,354,351,700	\$1,389,896,340	\$448,627,192
Escambia	\$485,711,260	\$507,360,880	\$587,389,140	\$214,174,820
Etowah	\$1,117,976,300	\$1,196,758,220	\$1,269,662,280	\$930,100,360
Fayette	\$167,925,854	\$176,654,604	\$187,195,744	\$70,719,790
Franklin	\$321,636,531	\$341,357,731	\$369,950,520	\$160,975,931
Geneva	\$226,122,020	\$241,467,920	\$251,206,120	\$108,782,100
Greene	\$193,630,970	\$196,145,190	\$198,334,790	\$34,137,490
Hale	\$195,398,940	\$202,717,960	\$211,425,500	\$52,554,840
Henry	\$222,933,640	\$237,756,980	\$258,343,140	\$111,865,340

**NET ASSESSED VALUES AFTER ALL EXEMPTIONS**

(Real, business personal, and motor vehicle)

October 1, 2021 lien date; October 1, 2022 collection date

County	State Net Taxable AV	County Net Taxable AV	School Net Taxable AV	Municipal Net Taxable AV
Houston	\$1,755,887,920	\$1,857,829,700	\$1,920,491,780	\$1,201,594,110
Jackson	\$609,550,420	\$649,602,920	\$869,013,280	\$356,136,460
Jefferson	\$11,908,898,040	\$12,650,620,580	\$13,264,741,860	\$10,946,413,429
Lamar	\$132,707,540	\$136,218,720	\$177,424,180	\$63,472,750
Lauderdale	\$1,189,599,720	\$1,300,674,790	\$1,381,706,700	\$715,596,900
Lawrence	\$330,931,900	\$356,193,340	\$388,913,500	\$68,857,920
Lee	\$2,738,888,602	\$2,935,489,842	\$3,236,413,902	\$2,289,788,700
Limestone	\$1,472,225,620	\$1,604,115,800	\$2,286,432,160	\$918,020,920
Lowndes	\$229,695,160	\$236,995,300	\$243,428,180	\$36,212,480
Macon	\$182,777,580	\$193,414,980	\$204,993,580	\$76,607,200
Madison	\$6,356,550,180	\$7,049,305,200	\$7,504,011,460	\$5,362,995,140
Marengo	\$360,480,360	\$371,462,540	\$435,470,280	\$150,125,810
Marion	\$344,367,080	\$360,398,480	\$377,986,800	\$229,935,935
Marshall	\$1,278,634,740	\$1,361,069,420	\$1,446,245,880	\$817,375,400
Mobile	\$5,754,555,100	\$6,095,370,240	\$6,862,275,080	\$3,706,897,810
Monroe	\$332,336,360	\$336,503,240	\$380,229,340	\$92,289,300
Montgomery	\$3,401,543,800	\$3,576,680,660	\$3,893,219,640	\$3,298,356,600
Morgan	\$2,042,646,760	\$2,174,450,260	\$2,410,260,500	\$1,226,079,020
Perry	\$96,989,560	\$99,854,720	\$102,225,360	\$28,468,760
Pickens	\$181,987,560	\$190,917,520	\$205,583,720	\$65,820,330
Pike	\$422,568,140	\$438,228,380	\$491,319,940	\$294,791,500
Randolph	\$370,479,220	\$380,775,220	\$397,918,200	\$95,915,490
Russell	\$675,001,380	\$704,312,920	\$746,658,780	\$329,252,460
Shelby	\$4,256,914,140	\$4,615,195,040	\$4,743,156,500	\$2,960,487,460
St Clair	\$1,141,317,754	\$1,227,123,954	\$1,324,981,414	\$888,209,262
Sumter	\$172,016,700	\$176,088,260	\$179,134,000	\$63,280,600
Talladega	\$1,296,051,980	\$1,338,969,600	\$1,520,612,780	\$524,447,020
Tallapoosa	\$882,902,332	\$929,921,452	\$967,121,752	\$293,980,892
Tuscaloosa	\$3,412,426,720	\$3,600,094,980	\$3,806,359,520	\$2,225,437,338
Walker	\$724,900,960	\$769,108,480	\$813,489,660	\$329,057,490
Washington	\$427,358,340	\$433,692,660	\$455,671,840	\$32,957,260
Wilcox	\$188,662,660	\$195,246,460	\$216,574,540	\$35,165,040
Winston	\$367,306,382	\$390,063,462	\$399,428,802	\$86,079,890
<b>TOTAL</b>	<b>\$77,392,899,904</b>	<b>\$82,492,477,624</b>	<b>\$88,929,524,183</b>	<b>\$52,562,277,456</b>

**NET COLLECTIONS AFTER ALL EXEMPTIONS**

(Real, business personal, and motor vehicle)

October 1, 2021 lien date; October 1, 2022 collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$6,044,555	\$7,080,207	\$10,475,686	\$4,715,236	\$28,315,683
Baldwin	\$41,780,809	\$66,738,673	\$91,994,769	\$34,463,172	\$234,977,422
Barbour	\$1,773,063	\$2,529,392	\$5,280,573	\$1,350,479	\$10,933,507
Bibb	\$1,481,748	\$1,851,399	\$2,817,266	\$256,063	\$6,406,476
Blount	\$3,649,612	\$9,558,651	\$5,896,561	\$1,933,357	\$21,038,181
Bullock	\$671,156	\$1,961,366	\$2,199,070	\$345,014	\$5,176,606
Butler	\$1,832,238	\$3,261,017	\$3,651,423	\$1,928,907	\$10,673,585
Calhoun	\$8,742,600	\$17,262,169	\$26,869,741	\$12,072,538	\$64,947,048
Chambers	\$3,152,035	\$10,801,126	\$7,190,212	\$691,159	\$21,834,532
Cherokee	\$2,307,719	\$5,071,119	\$8,497,701	\$629,780	\$16,506,319
Chilton	\$3,348,847	\$11,630,267	\$5,142,777	\$1,629,648	\$21,751,539
Choctaw	\$2,264,721	\$3,577,518	\$5,558,382	\$135,578	\$11,536,198
Clarke	\$2,556,189	\$4,326,532	\$6,774,789	\$838,960	\$14,496,471
Clay	\$665,972	\$1,391,784	\$1,834,225	\$388,190	\$4,280,171
Cleburne	\$1,083,207	\$2,447,413	\$2,981,225	\$735,322	\$7,247,167
Coffee	\$3,951,759	\$6,866,185	\$10,908,775	\$4,395,080	\$26,121,799
Colbert	\$5,528,005	\$7,411,100	\$15,822,621	\$4,760,778	\$33,522,504
Conecuh	\$1,069,036	\$3,001,628	\$1,763,627	\$441,727	\$6,276,017
Coosa	\$1,293,011	\$1,545,208	\$2,524,017	\$71,168	\$5,433,405
Covington	\$3,120,768	\$5,076,311	\$4,517,215	\$3,506,746	\$16,221,040
Crenshaw	\$1,086,358	\$3,371,526	\$2,038,539	\$329,840	\$6,826,262
Cullman	\$8,403,460	\$12,708,724	\$12,798,820	\$7,626,431	\$41,537,435
Dale	\$2,913,464	\$6,480,049	\$4,767,693	\$3,622,426	\$17,783,632
Dallas	\$2,586,721	\$6,082,827	\$4,864,916	\$2,413,561	\$15,948,025
Dekalb	\$4,695,540	\$10,091,405	\$11,942,384	\$4,151,437	\$30,880,767
Elmore	\$7,943,761	\$11,240,881	\$13,461,257	\$2,273,530	\$34,919,429
Escambia	\$3,240,479	\$6,536,377	\$8,633,730	\$2,967,647	\$21,378,232
Etowah	\$7,183,526	\$17,698,977	\$17,598,984	\$8,212,896	\$50,694,382
Fayette	\$1,067,683	\$2,179,742	\$1,831,266	\$617,065	\$5,695,755
Franklin	\$2,067,634	\$5,418,417	\$3,654,923	\$2,774,086	\$13,915,060
Geneva	\$1,391,651	\$3,396,661	\$2,634,492	\$952,266	\$8,375,070
Greene	\$1,261,939	\$5,306,740	\$2,081,192	\$499,530	\$9,149,401
Hale	\$1,253,258	\$3,246,948	\$2,063,633	\$350,647	\$6,914,486
Henry	\$1,429,768	\$4,110,460	\$2,959,156	\$743,952	\$9,243,336

**NET COLLECTIONS AFTER ALL EXEMPTIONS**

(Real, business personal, and motor vehicle)

October 1, 2021 lien date; October 1, 2022 collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Houston	\$11,044,502	\$23,315,010	\$18,490,245	\$5,929,815	\$58,779,573
Jackson	\$4,396,916	\$7,196,361	\$7,718,705	\$6,353,342	\$25,665,324
Jefferson	\$75,736,556	\$174,304,000	\$326,555,394	\$311,582,346	\$888,178,296
Lamar	\$922,756	\$1,985,188	\$1,743,903	\$321,430	\$4,973,277
Lauderdale	\$7,514,871	\$13,163,666	\$27,789,613	\$5,109,792	\$53,577,942
Lawrence	\$2,121,778	\$4,438,139	\$3,735,059	\$455,931	\$10,750,906
Lee	\$17,831,442	\$39,504,494	\$34,684,625	\$59,485,945	\$151,506,506
Limestone	\$11,017,412	\$20,530,795	\$38,572,798	\$10,995,438	\$81,116,443
Lowndes	\$1,486,769	\$5,504,449	\$3,588,077	\$424,861	\$11,004,157
Macon	\$1,153,084	\$2,326,723	\$6,270,140	\$596,721	\$10,346,667
Madison	\$41,209,457	\$74,511,343	\$181,722,833	\$74,831,192	\$372,274,824
Marengo	\$2,444,842	\$6,228,210	\$3,992,728	\$3,131,856	\$15,797,635
Marion	\$2,202,647	\$3,688,853	\$3,447,422	\$1,846,643	\$11,185,564
Marshall	\$8,405,420	\$18,735,749	\$17,847,008	\$12,758,942	\$57,747,119
Mobile	\$38,616,097	\$126,617,836	\$169,529,488	\$25,233,746	\$359,997,167
Monroe	\$2,253,088	\$4,870,038	\$3,798,916	\$874,526	\$11,796,568
Montgomery	\$22,587,466	\$28,339,666	\$38,595,172	\$40,936,572	\$130,458,876
Morgan	\$13,551,321	\$26,459,147	\$31,839,301	\$20,128,664	\$91,978,433
Perry	\$619,804	\$2,412,855	\$1,580,475	\$188,235	\$4,801,369
Pickens	\$1,161,461	\$2,924,845	\$2,226,877	\$1,184,193	\$7,497,376
Pike	\$2,772,933	\$5,362,640	\$4,872,671	\$1,989,114	\$14,997,358
Randolph	\$2,341,086	\$4,870,732	\$4,582,732	\$872,349	\$12,666,899
Russell	\$4,295,589	\$8,176,758	\$15,834,405	\$3,983,515	\$32,290,268
Shelby	\$27,485,161	\$34,954,631	\$132,277,268	\$49,120,417	\$243,837,477
St Clair	\$7,301,111	\$12,949,688	\$21,685,551	\$4,596,870	\$46,533,220
Sumter	\$1,102,143	\$2,896,015	\$2,438,509	\$701,419	\$7,138,087
Talladega	\$8,571,614	\$12,838,061	\$21,521,775	\$6,980,392	\$49,911,843
Tallapoosa	\$5,615,586	\$7,987,749	\$11,974,247	\$3,594,892	\$29,172,473
Tuscaloosa	\$23,529,599	\$39,150,279	\$59,690,914	\$27,724,307	\$150,095,097
Walker	\$4,615,088	\$6,690,732	\$7,288,421	\$4,729,537	\$23,323,777
Washington	\$2,727,395	\$4,801,429	\$5,236,259	\$157,473	\$12,922,555
Wilcox	\$1,280,880	\$3,972,386	\$2,034,793	\$174,201	\$7,462,259
Winston	\$2,476,051	\$4,136,099	\$4,526,547	\$804,444	\$11,943,142
<b>TOTAL*</b>	<b>\$503,234,215</b>	<b>\$1,007,103,362</b>	<b>\$1,531,724,512</b>	<b>\$800,623,330</b>	<b>\$3,842,685,419</b>

*Due to rounding, collections reported per county may not equal the totals reported.*

**ASSESSED VALUE OF ABATEMENTS (AD VALOREM)**

October 1, 2021 lien date; October 1, 2022 collection date

County	State	County	Schools	Municipal
Autauga	\$88,096,040	\$88,096,040	\$0	\$44,183,000
Baldwin	\$13,910,180	\$13,910,180	\$0	\$13,317,680
Barbour	\$21,646,860	\$21,646,860	\$0	\$21,646,860
Bibb	\$90,686,260	\$90,686,260	\$0	\$0
Blount	\$1,439,100	\$1,439,100	\$0	\$845,920
Bullock	\$398,780	\$398,780	\$0	\$0
Butler	\$19,069,480	\$19,069,480	\$0	\$15,483,180
Calhoun	\$94,237,080	\$94,237,080	\$0	\$92,501,800
Chambers	\$82,519,240	\$82,519,240	\$0	\$3,507,820
Cherokee	\$6,430,240	\$6,430,240	\$0	\$4,872,880
Chilton	\$4,475,560	\$4,475,560	\$0	\$4,475,560
Choctaw	\$94,952,540	\$94,952,540	\$0	\$0
Clarke	\$45,118,340	\$45,118,340	\$0	\$1,078,280
Clay	\$3,031,520	\$3,031,520	\$0	\$3,031,520
Cleburne	\$1,853,560	\$1,853,560	\$0	\$1,826,160
Coffee	\$22,573,860	\$22,573,860	\$0	\$7,895,700
Colbert	\$73,701,500	\$73,701,500	\$0	\$15,778,400
Conecuh	\$7,069,760	\$7,069,760	\$0	\$1,241,500
Coosa	\$618,380	\$618,380	\$0	\$0
Covington	\$151,940	\$151,940	\$0	\$151,940
Crenshaw	\$43,592,060	\$43,592,060	\$0	\$36,545,320
Cullman	\$62,652,240	\$62,652,240	\$0	\$34,013,400
Dale	\$19,105,480	\$19,105,480	\$0	\$15,268,480
Dallas	\$4,639,660	\$4,639,660	\$0	\$0
Dekalb	\$28,249,680	\$28,375,940	\$0	\$27,479,240
Elmore	\$4,165,600	\$4,165,600	\$0	\$4,165,600
Escambia	\$69,169,380	\$69,169,380	\$0	\$3,604,180
Etowah	\$37,940,560	\$37,940,560	\$0	\$32,289,980
Fayette	\$3,760,600	\$3,760,600	\$0	\$3,564,200
Franklin	\$18,008,189	\$18,008,189	\$0	\$8,966,909
Geneva	\$1,458,740	\$1,458,740	\$0	\$1,458,740
Greene	\$345,740	\$345,740	\$0	\$335,560
Hale	\$3,500,300	\$3,500,300	\$0	\$0
Henry	\$13,832,120	\$13,832,120	\$0	\$9,904,580
Houston	\$23,125,340	\$23,125,340	\$0	\$20,969,040



**ASSESSED VALUE OF ABATEMENTS (AD VALOREM)**

October 1, 2021 lien date; October 1, 2022 collection date

County	State	County	Schools	Municipal
Jackson	\$198,879,800	\$198,879,800	\$0	\$37,134,000
Jefferson	\$363,595,500	\$363,595,500	\$0	\$238,711,100
Lamar	\$31,276,720	\$31,276,720	\$0	\$3,841,240
Lauderdale	\$38,927,480	\$27,372,870	\$0	\$15,706,680
Lawrence	\$20,210,440	\$20,210,440	\$0	\$0
Lee	\$242,400,120	\$242,400,120	\$0	\$240,092,860
Limestone	\$637,334,040	\$637,334,040	\$0	\$562,504,280
Lowndes	\$4,957,080	\$3,288,220	\$0	\$859,460
Macon	\$5,919,120	\$5,919,120	\$0	\$5,919,120
Madison	\$340,674,040	\$272,671,400	\$0	\$326,955,540
Marengo	\$59,127,180	\$59,127,180	\$0	\$1,573,680
Marion	\$8,063,060	\$8,063,060	\$0	\$9,756,678
Marshall	\$52,945,100	\$52,945,100	\$0	\$51,051,540
Mobile	\$622,467,640	\$622,467,640	\$0	\$125,304,080
Monroe	\$31,112,860	\$31,112,860	\$0	\$9,793,000
Montgomery	\$238,395,180	\$240,004,860	\$0	\$212,893,460
Morgan	\$187,065,060	\$187,065,060	\$0	\$130,650,060
Perry	\$0	\$0	\$0	\$0
Pickens	\$8,446,040	\$8,446,040	\$0	\$1,758,020
Pike	\$44,221,700	\$44,221,700	\$0	\$12,329,520
Randolph	\$3,048,840	\$3,048,840	\$0	\$3,048,840
Russell	\$25,748,620	\$25,748,620	\$0	\$13,056,580
Shelby	\$24,199,680	\$24,199,680	\$0	\$22,927,700
St. Clair	\$60,519,420	\$60,519,420	\$0	\$60,410,140
Sumter	\$60,280	\$60,280	\$0	\$60,280
Talladega	\$153,213,320	\$153,213,320	\$0	\$30,173,820
Tallapoosa	\$25,628,740	\$25,628,740	\$0	\$25,628,740
Tuscaloosa	\$136,355,500	\$136,355,500	\$0	\$39,892,120
Walker	\$23,183,760	\$23,183,760	\$0	\$22,633,240
Washington	\$16,905,940	\$16,905,940	\$0	\$0
Wilcox	\$19,083,760	\$19,083,760	\$0	\$0
Winston	\$1,515,020	\$1,515,020	\$0	\$749,480
<b>Totals:</b>	<b>\$4,631,006,949</b>	<b>\$4,551,516,779</b>	<b>\$0</b>	<b>\$2,635,818,687</b>

Note: Educational levies are not subject to abatements.

## ASSESSED VALUE OF INDUSTRIAL EXEMPTION (AD VALOREM)

October 1, 2021 lien date; October 1, 2022 collection date

	State	County	School	Municipal
Baldwin	\$30,551,520	\$30,551,520	\$0	\$28,049,600
Blount	\$99,060	\$99,060	\$99,060	\$0
Calhoun	\$195,420	\$195,420	\$195,420	\$195,420
Lee	\$1,013,280	\$1,013,280	\$1,013,280	\$1,013,280
Lowndes	\$0	\$0	\$24,520	\$24,520
Madison	\$0	\$293,240	\$293,240	\$185,760
Marengo	\$366,000	\$366,000	\$366,000	\$0
Montgomery	\$647,020	\$647,020	\$647,020	\$647,020
<b>Totals:</b>	<b>\$32,872,300</b>	<b>\$33,165,540</b>	<b>\$2,638,540</b>	<b>\$30,115,600</b>

Note: Counties not listed no longer report to the state.

## REAPPRAISALS

October 1, 2022 for collection on October 1, 2023

Parcel Count

Bibb	15,409
Chilton	30,528
Clay	15,012
Crenshaw	15,349
Dale	30,667
Dallas	30,072
Elmore	50,866
Fayette	20,127
Jefferson	323,094
Lamar	17,199
Lauderdale	54,500
Limestone	56,123
Madison	182,516
Perry	10,572
Pickens	20,878
Pike	22,890
Shelby	101,574
St. Clair	59,056
Talladega	56,839
Walker	54,525
Winston	26,475
<b>Total</b>	<b>1,194,271</b>

Since counties begin their four-year reappraisal cycles in different years or may be required to reset their base year early in certain circumstances, the counties shown in this table change from year to year.

# Motor Vehicle Facts and Collections

LICENSING FACTS			
	2021	2022	2023
Dealer Regulatory Licenses Issued (Master Dealer Licenses)	4,121	4,967	4,352
Auto Dismantler and Parts Recyclers Licenses Issued	996	1,233	1,043
BID Cards Issued	1,993	2,352	2,381
Salvage Vehicle Inspections	19,180	18,702	21,855
IRP Licenses Issued	34,738	37,860	38,046
IFTA Decals Issued	43,287	45,739	43,775

## ALDOR ISSUED

$$\begin{array}{r}
 \text{NEW DEALERS LICENSES} \\
 494
 \end{array}
 +
 \begin{array}{r}
 \text{USED DEALERS LICENSES} \\
 3,858
 \end{array}
 =
 \begin{array}{r}
 \text{FOR A TOTAL OF} \\
 4,352 \\
 \text{MASTER DEALER LICENSES}
 \end{array}$$

REGISTRATION AND MANDATORY LIABILITY INSURANCE (MLI) STATISTICS			
	2021	2022	2023
Vehicle Registrations*	5,926,303	5,983,416	6,011,660
MLI Verification Notices (1)	490,262	341,637	310,535
MLI Suspensions (2)	334,393	275,168	248,054

\*Registrations are issued by county licensing officials. Ala. Code 1975, Section 32-6-65(a).

(1) MLI verification notices are sent to the registrant when liability insurance on the registered vehicle cannot be confirmed twice within a 21-day period.

(2) MLI suspensions sent to the registrant when liability insurance on the vehicle cannot be confirmed within 30 days from MLI insurance verification notice.



TITLE STATISTICS			
	2021	2022	2023
Motor Vehicle Titles Issued	1,551,216	1,312,802	1,406,891
Manufactured Housing Titles Issued	9,701	9,038	11,961
Manufactured Housing Title Cancellations*	408	601	797
<b>Total Titles Issued</b>	<b>1,560,917</b>	<b>1,321,840</b>	<b>1,418,852</b>

\*Manufactured Housing Title Cancellations are not included in the number of titles issued for each fiscal year.

## MOTOR VEHICLE FEES

	2021	2022	2023
International Registration Plan (IRP) Fees <sup>1</sup>	\$38,974,958	\$42,234,291	\$63,375,079.36
Motor Vehicle Registration Fees <sup>2</sup>	\$173,435,419	\$179,509,432	\$230,466,265
Motor Vehicle Title Application Fees	\$23,716,045	\$22,519,638	\$21,755,337.50
Salvage (Rebuilt) Vehicle Inspection Fees <sup>3</sup>	\$1,433,025	\$1,470,689	\$1,483,620.00
Mandatory Liability Insurance (MLI) Reinstatement Fees <sup>4</sup>	\$13,078,085	\$10,718,074	\$11,715,164.99
Miscellaneous Tags <sup>5</sup>	\$679,364	\$602,570	\$618,330.44
International Fuel Tax Agreement (IFTA) Collections	\$19,365,468	\$22,410,139	\$14,881,240.86
IFTA Decal Fees <sup>6</sup>	\$733,431	\$773,296	\$745,144.00
IRP/IFTA Trip Permit Fees <sup>7</sup>	\$745,740	\$771,760	\$737,800.00
Motor Vehicle Dealer License Fees <sup>8</sup>	\$632,413	\$593,785	\$508,086.75
Automotive Dismantler & Parts Recycler License Fees <sup>9</sup>	\$288,357	\$294,596	\$243,549.11
Scrap Vehicle Fees <sup>10</sup>	\$47,414	\$35,968	\$36,883.60
<b>TOTAL</b>	<b>\$273,129,719</b>	<b>\$281,934,237</b>	<b>\$346,566,502</b>

<sup>1</sup> Net collections after distribution to IRP member jurisdictions.

<sup>2</sup> Registration fees collected by licensing officials and distributed in accordance with Sections 40-12-270 and 40-12-273, Code of Alabama 1975. Includes IRP Fees.

<sup>3</sup> Inspection and Motor Vehicle Title Fees for Salvage (Rebuilt) vehicle applications as provided in Section 32-8-87, Code of Alabama 1975.

<sup>4</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. The total reported for FY 2020 represents the total reinstatement fees certified to the Comptroller's Office by both ALDOR and local licensing officials.

<sup>5</sup> Includes records requests, consular, government and temporary tag fees for state general fund.

<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.)

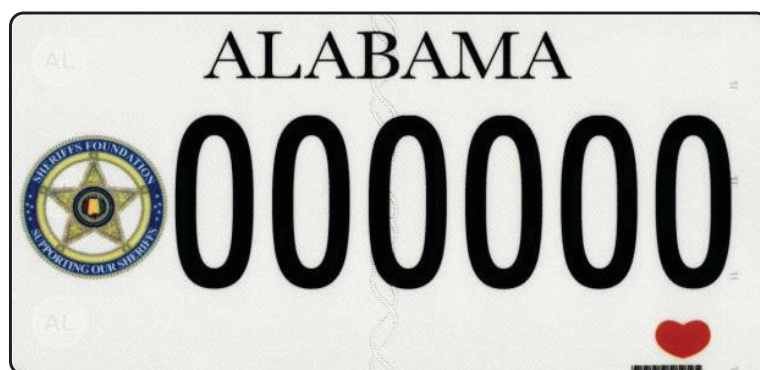
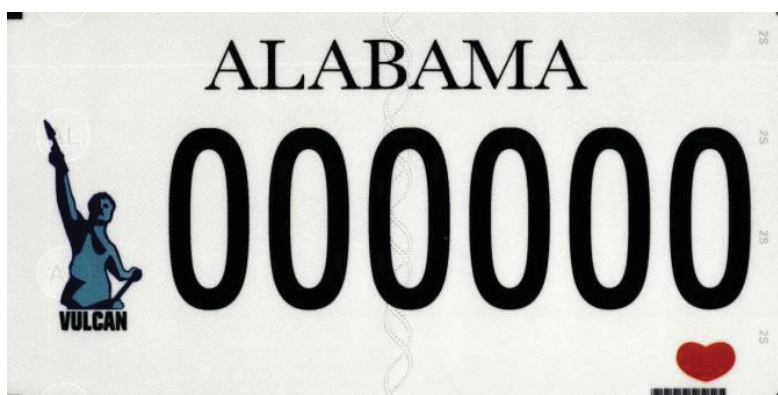
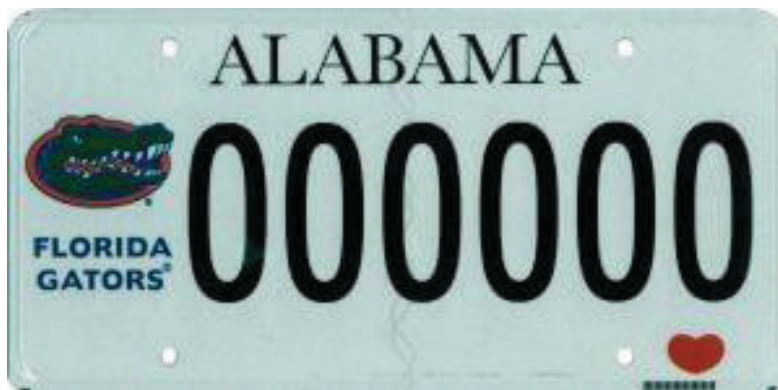
<sup>9</sup> Automotive dismantler and parts recycler license fees and Buyers Identification (BID) cards as provided by Section 40-12-412, Code of Alabama 1975. (Motor Vehicle Division began administering Sept. 1, 2017.)

<sup>10</sup> Scrap vehicle fees for automotive dismantler and parts recycler fees as provided by Section 32-8-87, Code of Alabama 1975.



# New License Plate Designs

License plates first available for fiscal year 2023.



# Collection Services

DELINQUENT TAXES COLLECTED			
	2021	2022	2023
Central Office Collections	\$132,589,759	\$163,721,799	\$184,463,784
Field Collections	\$70,151,818	\$100,704,648	\$109,545,977
<b>TOTAL</b>	<b>\$202,750,577</b>	<b>\$264,426,447</b>	<b>\$294,009,761</b>

11% INCREASE OVER PRIOR YEAR COLLECTIONS

# Office of Taxpayer Advocacy

2,611 TAXPAYERS ASSISTED | PROVIDING RELIEF OF OVER \$11.4 M

TAXPAYER RELIEF ORDERS			
	2021	2022	2023
Individual Income Tax	\$5,681,571	\$9,620,734	\$8,363,019
Taxpayers Assisted	1,689	2,132	1,949
Sales Tax	\$534,501	\$285,550	\$296,611
Taxpayers Assisted	404	462	500
Corporate/Business Income Tax	\$3,315,343	\$1,478,789	\$1,940,087
Taxpayers Assisted	88	41	42
Business Privilege Tax	\$143,315	\$70,485	\$76,325
Taxpayers Assisted	239	86	22
Withholding Tax	\$112,056	\$42,554	\$594,521
Taxpayers Assisted	125	101	82
Miscellaneous Tax	\$489,061	\$139,035	\$154,301
Taxpayers Assisted	17	24	16
<b>Total</b>	<b>\$12,651,787</b>	<b>\$11,637,149</b>	<b>\$11,424,864</b>
<b>Total Taxpayers Assisted</b>	<b>2,557</b>	<b>2,846</b>	<b>2,611</b>

# Voluntary Disclosure Program

Fiscal Year	Number	Collections
2021	142	\$12,212,480
2022	169	\$10,346,113
2023	123	\$9,470,951





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[revenue.alabama.gov](http://revenue.alabama.gov)