

2024 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

January 3, 2025

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 *2024 Annual Report*. This report is posted on ALDOR's website at: revenue.alabama.gov/2024-annual-report.

It is our pleasure and distinct honor to offer our state "School Choice for a Strong Alabama" as we build and implement CHOOSE Act Alabama. We sincerely appreciate the trust you and the Legislature placed in us to get this important program up and running, and we are happy to announce that families across the state began submitting applications for education savings accounts through CHOOSE Act Alabama on January 2.

In addition to helping families in 2024, ALDOR worked tirelessly to reduce administrative burdens on small businesses – the heart of Alabama's economy. The minimum business privilege tax exemption went into full effect this year. ALDOR proudly notified small businesses that they no longer need to file returns or pay a minimum tax should they be under the exemption threshold. Similarly, ALDOR helped provide tax relief to small businesses by administering the new business personal property tax exemption that allows for up to \$40,000 in business personal property to be exempt from state ad valorem tax. We take pride in administering these legislative tax relief measures.

In addition, ALDOR spearheaded pass-through entity election assistance legislation, providing extensions of the due dates for election and simplifying the process that will allow elections to be made directly on returns. Allowing additional time to make an election, through an easier election format, ensures businesses can receive the tax benefits as legislatively intended.

Through helping families as they determine their children's future, providing relief to the small businesses that are the engine that drives the state's economy, and in so many other ways, ALDOR strives 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,



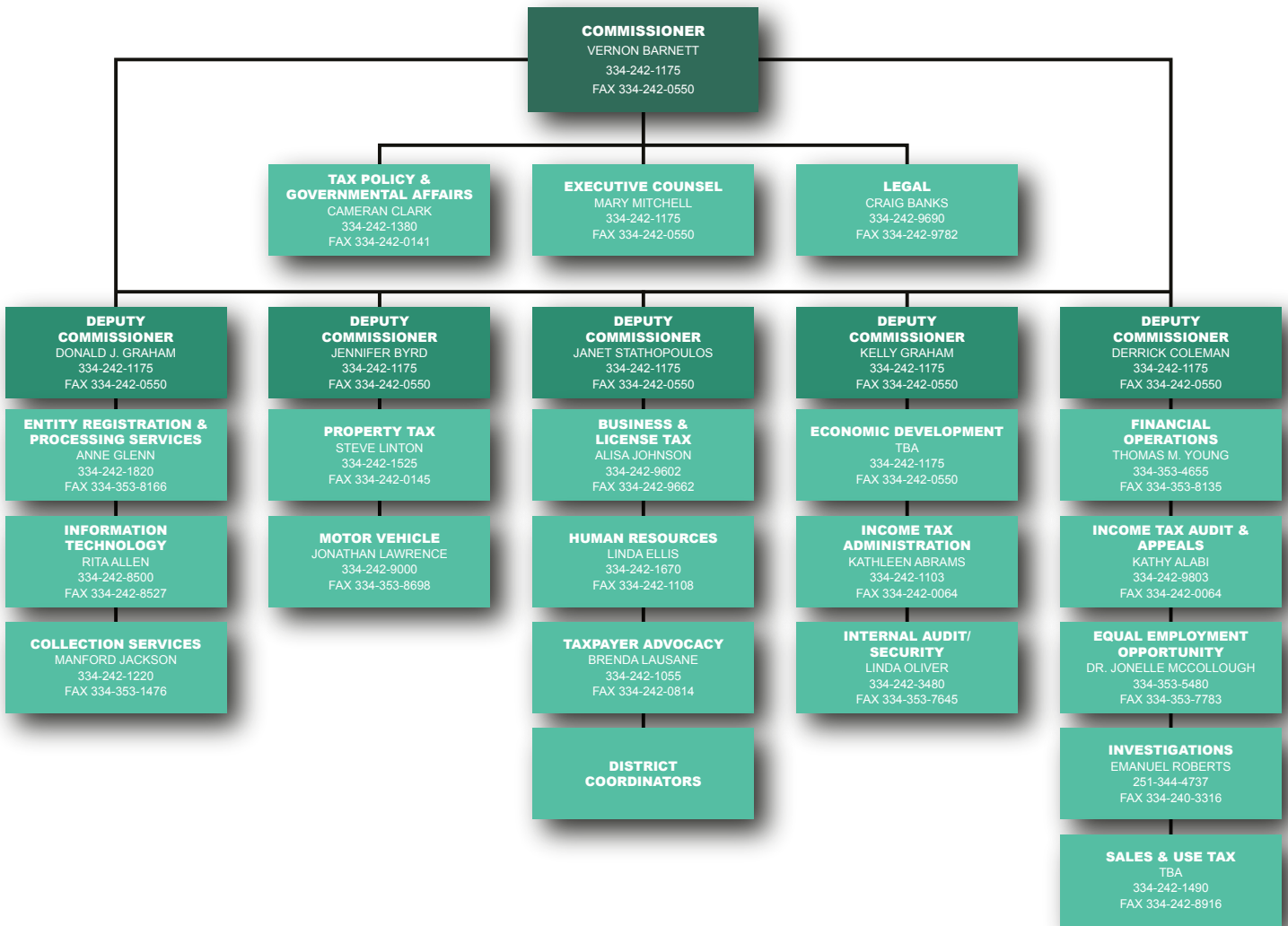
Vernon Barnett
Commissioner of Revenue

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The Department



AS OF SEPTEMBER 30, 2024

revenue.alabama.gov



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Taxpayer Service Centers



AUBURN/ OPELIKA

1800 Samford Trace Court
Suite 100
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: Jackson, 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, Cullman, Franklin,
Marion, Lauderdale, Lawrence, and
Winston 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, Perry,
Pickens, Sumter, Tuscaloosa,
and Walker Counties*

REVENUE ABSTRACT

FISCAL YEAR: OCTOBER 1, 2023 – SEPTEMBER 30, 2024

Comparative Statement of Gross Tax Collections for Fiscal Periods Indicated.

Title of Tax	FYTD	FYTD	%
	2023-24	2022-23	Change
Bulk Storage Withdrawal Fee.....	43,408,258.73	46,096,442.58	(5.83)
Cannabis Privilege	2,233.10	0.00	100.00
Business Privilege Tax.....	218,672,770.80	217,528,397.51	0.53
CMRS Wireless 911 Service Charge	28,309,054.11	25,147,466.65	12.57
Coal Severance (\$.135/Ton).....	1,672,693.97	1,469,080.16	13.86
Coal Severance (\$.20/Ton)	2,469,996.81	2,168,696.29	13.89
Contractors' Gross Receipts	38,763,256.58	36,985,694.03	4.81
Deeds and Assignments.....	2,959,655.57	4,674,569.86	(36.69)
Dry Cleaning Registration Fee	167,541.04	170,191.17	(1.56)
Electronic Nicotine	12,500.00	24,500.00	(48.98)
Financial Institutions Excise.....	113,113,194.86	160,926,686.51	(29.71)
Forest Products Severance	5,871,019.92	5,780,801.60	1.56
Freight Line R.R. Equipment	5,645,565.35	5,624,378.86	0.38
Gasoline.....	727,624,429.11	701,210,464.50	3.77
Gasoline (Aviation and Jet Fuel)	2,512,424.86	2,270,810.97	10.64
Hazardous Waste	1,331,213.27	1,311,705.79	1.49
Hospital Assessment Fee.....	317,024,636.36	243,655,889.90	30.11
Hydro-Electric KWH.....	8,791.01	1,326,611.57	(99.34)
IFTA License Tax.....	16,326,592.24	14,881,240.86	9.71
Income Tax-Corporate	1,589,703,971.94	1,398,806,708.70	13.65
Income Tax-Individual	6,954,350,626.69	6,823,359,448.32	1.92
IRP Registration Fees	58,644,308.45	63,375,079.36	(7.46)
Lodgings (Transient Occupancy)	116,201,947.88	114,467,353.14	1.52
Medicaid Nursing Facility	113,875,718.92	117,200,835.56	(2.84)
Medicaid Pharmaceutical Services.....	9,315,459.32	9,286,808.28	0.31
Miscellaneous Tags	636,973.74	618,335.64	3.01
Miscellaneous Taxes*	878,465.28	785,045.43	11.90
Mobile Telecommunications Tax	21,190,282.54	21,133,558.32	0.27
Motor Fuels (Compressed/Liquified Gas)	488,174.29	309,884.24	57.53
Motor Fuels (Diesel).....	266,904,173.77	261,037,947.29	2.25
Motor Vehicle Title Fees.....	21,677,632.82	21,755,337.50	(0.36)
Motor Vehicle Salvage Inspection Fees	1,481,521.87	1,483,620.00	(0.14)

REVENUE ABSTRACT

CONTINUED

FISCAL YEAR: OCTOBER 1, 2023 – SEPTEMBER 30, 2024

Title of Tax	FYTD	FYTD	%
	2023-24	2022-23	Change
Oil and Gas Privilege (8%)	20,411,741.81	32,353,274.34	(36.91)
Oil and Gas Production (2%)	7,911,373.50	12,587,483.41	(37.15)
Oil Lubricating	1,751,074.98	1,655,860.64	5.75
Oil Wholesale License	8,913,311.47	8,898,060.70	0.17
Pari-Mutuel Pool	11,267,075.42	8,258,155.21	36.44
Petroleum Commodities Inspection Fee	60,240,419.07	60,008,968.92	0.39
Property Tax**	620,698,224.38	553,811,572.77	12.08
Rental or Leasing.....	109,664,235.89	102,009,264.38	7.50
Sales	3,122,546,356.29	3,250,812,840.74	(3.95)
Scrap Tire Environmental Fee	4,985,512.00	5,049,378.90	(1.26)
Simplified Sellers Use Tax.....	851,182,206.25	745,966,030.04	14.10
Solid Waste Disposal Fee	8,692,070.82	8,874,313.99	(2.05)
Store Licenses	585,311.17	575,945.90	1.63
Tobacco Cigarette Tax	120,679,467.40	133,610,538.20	(9.68)
Tobacco OTP Tax.....	11,117,211.07	11,595,410.51	(4.12)
TVA Electric.....	93,542,047.11	96,363,779.30	(2.93)
Use.....	648,354,243.24	624,192,628.70	3.87
Utility Gross Receipts	488,493,009.44	466,696,814.17	4.67
Utility License (2.2%)	169,524,871.91	171,656,941.70	(1.24)
TOTAL.....	17,041,804,848.42	16,599,850,853.11	2.66

The abstract reflects funds certified to the State Treasurer for the Fiscal Year (FY) 2024. 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 2024.

* 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

\$17,041,804,848

COLLECTED ELECTRONICALLY

\$16,151,513,213

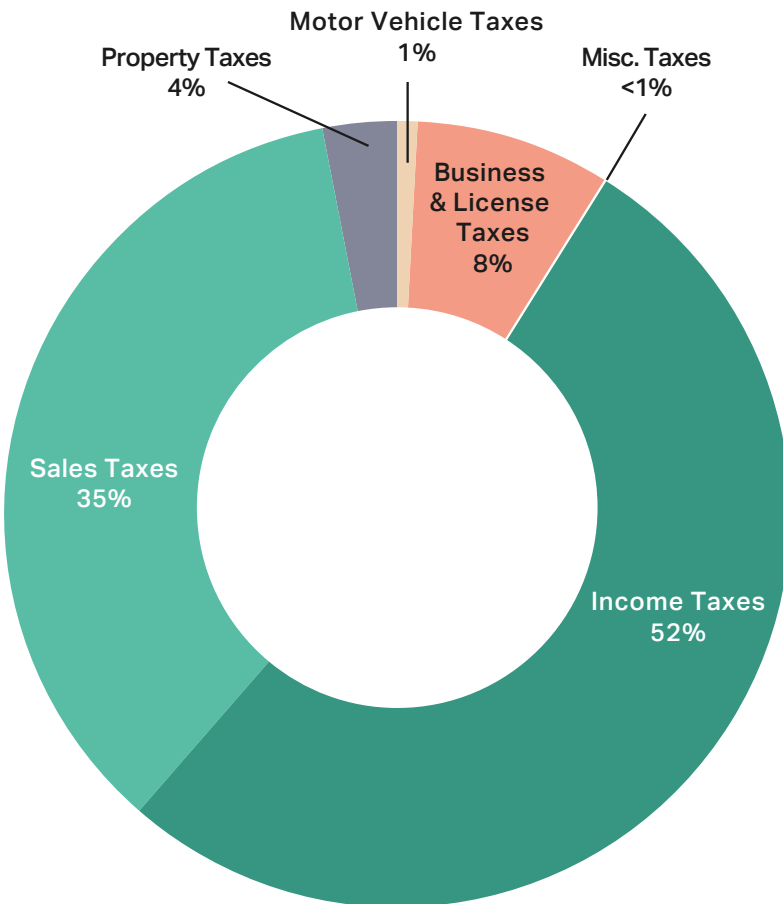
COLLECTION TRENDS

FY 2022 \$16,082,728,712

FY 2023 \$16,599,850,853

FY 2024 \$17,041,804,848

+ 3%



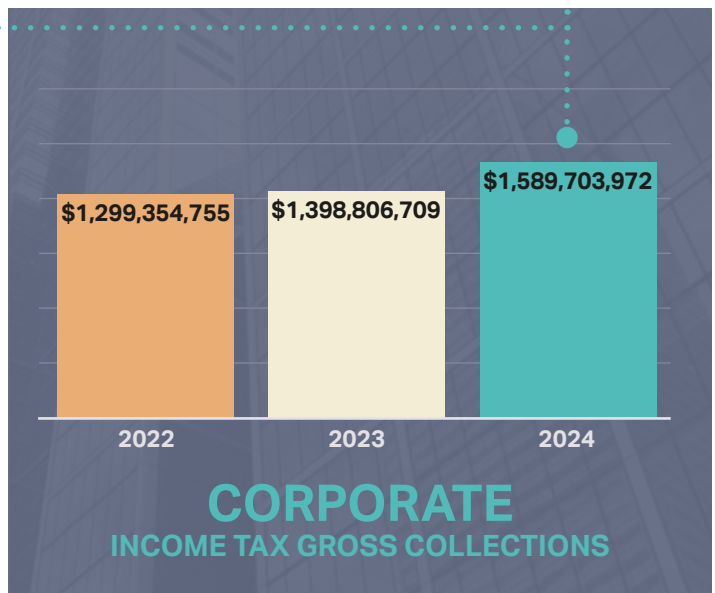
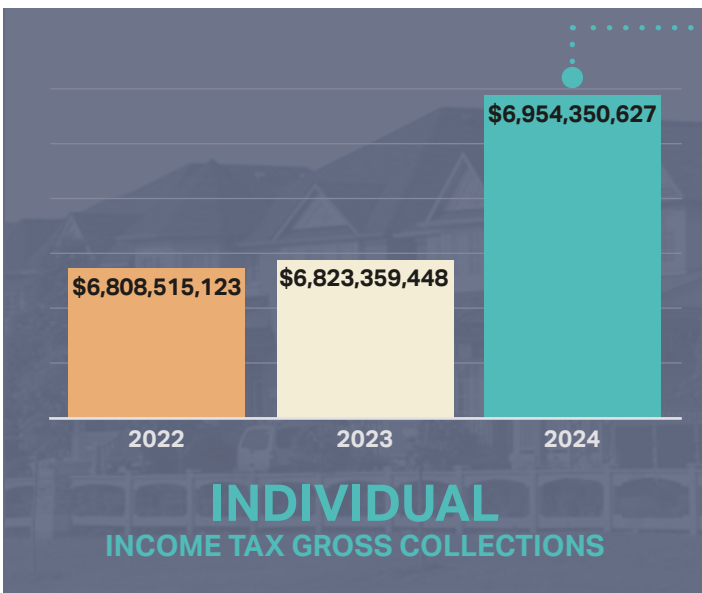
2024 TAX COLLECTIONS

MOTOR VEHICLE	\$98,767,029
BUSINESS AND LICENSE	\$1,308,849,453
MISC. TAXES	\$878,465
INCOME TAXES	\$8,875,842,797
SALES TAXES	\$6,128,163,657
PROPERTY TAXES	\$629,303,445
TOTAL	\$17,041,804,848

Income Tax Collections and Refunds

INCOME TAX COLLECTIONS			
Fiscal Year	2022	2023	2024
Individual Paid on Estimates	\$407,898,504	\$309,041,381	\$308,826,744
Withholding	\$4,568,638,862	\$4,908,383,293	\$5,086,174,954
Pass-Through	\$810,045,438	\$791,260,368	\$719,160,674
Collected as Additional Tax Due	\$1,021,932,319	\$814,674,406	\$840,188,255
Total Individual Gross	\$6,808,515,123	\$6,823,359,448	\$6,954,350,627
Total Corporate Gross	\$1,299,354,755	\$1,398,806,709	\$1,589,703,972
Total Income Tax Collections	\$8,107,869,879	\$8,222,166,157	\$8,544,054,599

**OVER
\$8.5
BILLION**
IN INDIVIDUAL
AND
CORPORATE INCOME
TAX GROSS
COLLECTIONS



INCOME TAX REFUNDS			
Fiscal Year	2022	2023	2024
Total Number of Refunds	1,200,748	1,204,686	1,196,187
Individual Refunds	\$719,453,781	\$912,488,110	\$953,776,652
Corporate Refunds	\$101,583,394	\$188,011,649	\$214,948,029
Total	\$821,037,176	\$1,100,499,759	\$1,168,724,681

Number of Refunds Issued			
	2022	2023	2024
Individual Refunds	1,197,494	1,200,868	1,190,976
Corporate Refunds	3,254	3,818	5,211
Total Refunds	1,200,748	1,204,686	1,196,187

1.19 MILLION REFUNDS ISSUED IN FY2024 OF MORE THAN **\$1.16 BILLION**

INDIVIDUAL INCOME TAX RETURN DATA

Fiscal Year	2022	2023	2024
Individual Returns Filed	2,128,796	2,159,603	2,174,944
Number Filed Electronically (E40, 40NR, 40EZ)	1,920,304	1,953,709	1,972,189
Number of Joint Returns	782,489	800,690	807,499
Number of Returns Itemizing Deductions	1,344,143	1,318,183	1,328,111
Total Alabama Tax Liability Shown on Returns	\$4,240,387,058	\$4,605,263,804	\$4,566,749,972
Total Amount of Overpayment Shown on Returns	\$704,777,011	\$862,006,250	\$875,745,960

2,174,944

INDIVIDUAL RETURNS FILED

1,972,189

FILED ELECTRONICALLY (E40, 40NR, 40EZ)

ONE TIME REFUNDABLE CREDIT – REBATE

Rebates Issued

Direct Deposit	1,164,667	\$233,898,000
Check	657,072	\$136,897,350
Total	1,821,739	\$370,795,350

OTHER ENTITY TAX RETURN DATA

Number of Returns Filed FY 2024

	Paper	MAT/E-Filed	Total
Corporate Income Tax (Forms 20C/20CC)	8,717	33,995	42,712
S Corporation (Form 20S)	3,562	72,455	76,017
Partnership/LLC (Form 65)	2,150	72,815	74,965
Composite (Form PTEC)	1,494	19,389	20,883
Electing Pass Thru Entity (Form EPT)	771	8,920	9,691
Fiduciary (Form 41)	1,717	27,500	29,217
Financial Institution Excise Tax (Forms ET-1/ET-1C/ET-8)	589	54	643
Business Privilege Tax (Forms PPT/CPT/BPT-IN)	31,886	97,206	129,092
Medical Cannabis Privilege Tax (Form MPT)	-	15	15
Total	50,886	332,349	383,235

INCOME TAX WITHHOLDING RETURNS

Number of Returns Filed FY 2024

	Paper	MAT/Efile	Total
Withholding Form A6 Monthly	1,165	603,376	604,541
Withholding Form A1 Quarterly	3,891	484,649	488,540
Withholding Form A3 Annual	2	124,466	124,468
Total	5,058	1,212,491	1,217,549

OVER 1.2 MILLION INCOME TAX WITHHOLDING RETURNS FILED DURING FY2024

FINANCIAL INSTITUTION EXCISE TAX (FIET) COLLECTIONS AND REFUNDS

Fiscal Year	2022	2023	2024
FIET Collections	\$164,262,623	\$160,926,687	\$113,113,195
FIET Refunds	\$2,972,832	\$4,919,306	\$25,233,675
Net FIET Collections	\$161,289,791	\$156,007,381	\$87,879,519

FIET NET DISTRIBUTIONS

Fiscal Year	2022	2023	2024
State General Fund	\$73,617,451	\$78,540,392	\$35,447,779
Cities	\$56,126,040	\$58,709,238	\$39,045,517
Counties	\$28,149,376	\$29,443,971	\$19,581,963
Total	\$157,892,867	\$166,693,601	\$94,075,259

BUSINESS PRIVILEGE TAX COLLECTIONS AND REFUNDS

Fiscal Year	2022	2023	2024
Business Privilege Tax Collections	\$206,849,001	\$217,528,398	\$218,672,771
Business Privilege Tax Refunds	\$21,294,398	\$21,952,861	\$32,801,717
Net Collections	\$185,554,603	\$195,575,536	\$185,871,054

MEDICAL CANNABIS PRIVILEGE TAX COLLECTIONS AND REFUNDS

Fiscal Year	2022	2023	2024
Medical Cannabis Privilege Tax Collections	N/A	N/A	\$2,233
Medical Cannabis Privilege Tax Refunds	N/A	N/A	\$0
Net Collections	\$0	\$0	\$2,233

ANNUAL TOP COLLECTIONS (TREASURY OFFSET PROGRAM)

Fiscal Year	2022	2023	2024
Total Collections	\$38,010,959	\$40,747,694	\$27,491,113

CERTIFICATES OF COMPLIANCE

Fiscal Year	2022	2023	2024
Certificates of Compliance Issued	15,910	13,874	14,149
Certificates of Non-Compliance Issued	7,333	8,460	7,576

CONSTRUCTION EMPLOYEE FEES

Fiscal Year	2022	2023	2024
Gross Wages	\$1,176,328,166	\$1,418,736,722	\$1,357,145,723
Construction Employee Fees	\$1,764,493	\$2,128,105	\$2,035,719

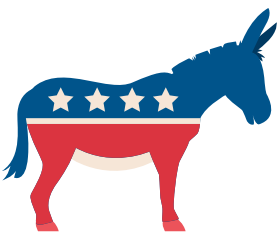
All licensed contractors performing work on any construction project or job located in Alabama are required to remit a fee to ALDOR to be used for the recruitment and training of new construction craft trade workers. The fee is levied upon the wages paid to construction workers for the performance of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

2024 CONTRIBUTIONS

Organization	Organization Legal Name	Number of Donors	Total Contributions
Senior Services	Alabama Aging Program	686	\$11,485
Arts Development	Alabama Arts Development Fund	489	\$6,515
Wildlife Fund	Alabama Nongame Wildlife Program	604	\$11,718
Child Abuse	Child Abuse Trust Fund	1,044	\$21,188
Veterans Program	Alabama Veterans' Program	972	\$26,479
Historic Preservation	Alabama State Historic Preservation Fund	345	\$3,540
Veterans Cemetery- Spanish Fort	Alabama State Veterans Cemetery- Spanish Fort	380	\$5,102
Foster Care	Foster Care Trust Fund	675	\$14,571
Mental Health	Mental Health Consumers of Alabama	847	\$15,352
Firefighters Fund	Alabama Firefighters Annuity and Benefit Fund	394	\$5,388
Breast Cancer	Breast and Cervical Cancer Research Program	667	\$14,160
Violence Assistance	Victims of Violence Assistance	506	\$7,165
Military Support	Alabama Military Support Foundation	452	\$7,530
Veterinary Medical	Alabama Veterinary Medical Foundation Spay/ Neuter Program	488	\$7,988
Cancer Research	University of South Alabama Mitchell Cancer Institute Fund	702	\$13,680
Rescue Squad	Alabama Association of Rescue Squads	309	\$3,939
USS Alabama Battleship Commission	USS Alabama Battleship Commission	380	\$5,106
Children First Trust Fund	Children First Trust Fund	536	\$10,025
Total		10,476	\$190,931

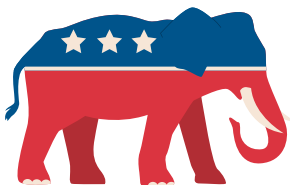
Note: Check off donations yielding less than \$7,500 annually for three consecutive tax years will be repealed. Section 40-18-140, Code of Alabama 1975; Act 2006-503.

Political Contributions



Democratic

4,727
\$5,942



Republican

6,465
\$8,920

TOTAL

11,192

Contributors

\$14,862

Fiscal Year	2022	2023	2024
Republican	\$10,652	\$8,919	\$8,920
Democratic	\$7,576	\$6,189	\$5,942
Total	\$18,228	\$15,108	\$14,862

Income Tax Audit and Appeals Facts and Collections

Audit and Assessment Activities – Instate*	2022	2023	2024
Audits Completed	5,921	5,765	5,905
Audit Production (In Dollars)	\$56,394,519	\$137,280,503	\$56,765,502
Preliminary Assessments Issued	6,138	6,998	8,330
Preliminary Assessments (In Dollars)	\$39,940,832	\$26,442,355	\$38,597,891
Final Assessments Issued	6,563	6,223	7,732
Final Assessments (In Dollars)	\$46,287,311	\$20,174,914	\$32,787,814
Audits and Assessments Collected (In Dollars)	\$4,527,640	\$4,253,395	\$4,259,652
Audit Collected through Treasury Offset Program (TOP)	\$2,417,099	\$2,146,384	\$1,958,608

*In-state audits are audits of individuals, corporations, or pass-through entities that operate solely in Alabama.

Audit and Assessment Activities – Multistate*	2022	2023	2024
Audits Completed	204	241	277
Audit Production (In Dollars)	\$98,319,756	\$49,832,212	\$64,211,981
Preliminary Assessments Issued	106	77	111
Preliminary Assessments (In Dollars)	\$71,648,215	\$22,619,413	\$80,182,297
Final Assessments Issued	85	39	46
Final Assessments (In Dollars)	\$15,854,938	\$2,803,821	\$21,776,709
Audits and Assessments Collected (In Dollars)	\$23,793,658	\$32,219,481	\$30,523,242

*Multistate audits are audits of corporations, pass-through entities, and financial institutions that operate both in Alabama and other states.

Audit Verification and Hearing Activities – Corporate	2022	2023	2024
Audits Verified	236	165	201
Appeals Files Received	194	129	193
Appeals Files Closed	237	194	202
Letters Sent	950	815	821

Audit Verification and Hearing Activities – Individual	2022	2023	2024
Audits Verified	5,039	5,476	6,175
Appeals Files Received	742	714	818
Appeals Files Closed	510	401	492
Letters Sent	11,956	13,194	16,116

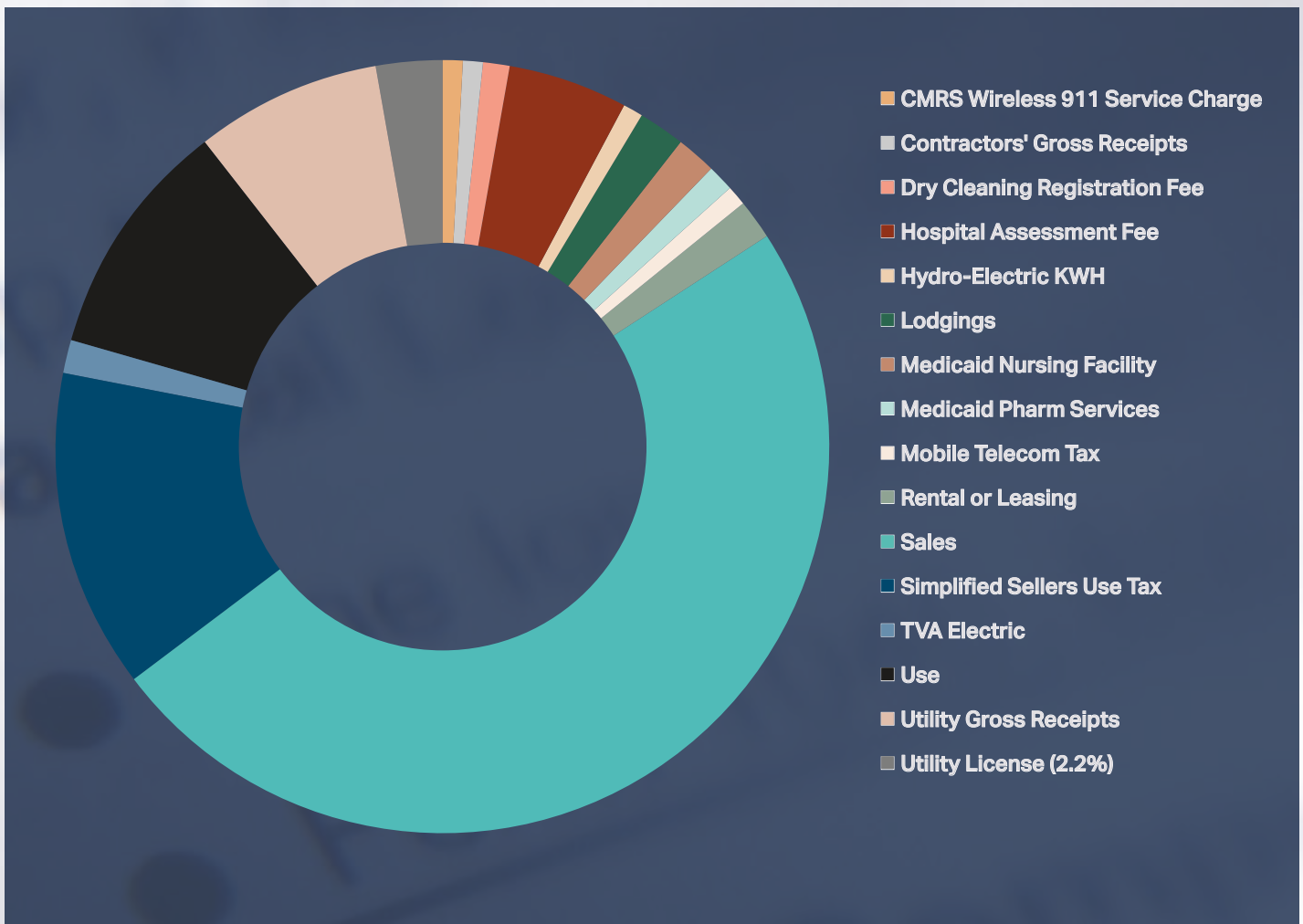
Corporate Desk Audits	2022	2023	2024
Returns Worked	1,676	2,908	2,813
Letters Sent	839	932	1,010
Audit Adjustments (In Dollars)	\$46,239,279	\$49,703,901	\$62,816,285

Individual Desk Audits	2022	2023	2024
Returns Worked	52,448	70,825	91,466
Letters Sent	29,168	36,393	50,781
Audit Adjustments (In Dollars)	\$20,126,420	\$28,069,581	\$32,796,613
Files Sent to the Field for Audit	2,077	2,031	2,201

Sales and Use Tax Facts and Collections

Tax Type	2022	2023	2024	% of Total Tax
CMRS Wireless 911 Service Charge	26,870,161	25,147,466	28,309,054	0.46%
Contractors' Gross Receipts	34,764,691	36,985,694	38,763,256	0.63%
Dry Cleaning Registration Fee	179,532	170,191	167,541	0.00%
Hospital Assessment Fee	244,011,587	243,655,889	317,024,636	5.17%
Hydro-Electric KWH	1,370,513	1,326,611	8,791	0.00%
Lodgings	107,324,112	114,467,353	116,201,947	1.90%
Medicaid Nursing Facility	118,456,831	117,200,835	113,875,718	1.86%
Medicaid Pharm Services	8,971,895	9,286,808	9,315,459	0.15%
Mobile Telecom Tax	20,540,536	21,133,558	21,190,282	0.35%
Rental or Leasing	98,975,130	102,009,264	109,664,235	1.79%
Sales	3,130,240,694	3,250,812,840	3,122,546,356	50.95%
Simplified Sellers Use Tax	633,557,284	745,966,030	851,182,206	13.89%
TVA Electric	82,091,569	96,363,779	93,542,047	1.53%
Use	579,869,420	624,192,628	648,354,243	10.58%
Utility Gross Receipts	443,827,753	466,696,814	488,493,009	7.97%
Utility License (2.2%)	154,519,580	171,656,941	169,524,871	2.77%
Total Sales and Use Taxes	5,685,571,298	6,027,072,707	6,128,163,657	100.00%

2024 COMBINED SALES TAX



2024 TAX FACTS

Sales Tax Collections by Rate Type	Total Collections
General Rate – 4%	\$2,340,729,625
Automotive Rate – 2%	\$281,947,324
Machine Manufacturing/Agricultural – 1.5%	\$44,827,478
Grocery – 3%	\$364,024,278
Vaping Products – 4%	\$3,567,029
Vending Machines – 3%	\$1,912,019

Discounts	Number	Total
Sales Tax Discount Taken	472,885	\$24,396,777
Lodgings (Transient Occupancy) Tax Discount Taken	56,082	\$6,413,830

LOCAL TAX ADMINISTRATION

Number of Localities Administered by ALDOR by Tax Type

Sales	165
Consumers Use	157
Sales Direct Pay	165
Sellers Use	157
Lodgings	64

ONE SPOT RETURNS FILED/COLLECTED

Number of Returns Filed

5,693,060

Amount Collected

\$3,216,368,965

FIELD AUDIT AND ADMINISTRATION

Number of Audits

Amount

Audits Collected	257,176	\$7,975,191
Audits Assessed	285,768	\$83,498,249
Total Audits Collected and Assessed	542,944	

\$91,473,440

ASSESSMENTS

Number

Amount

Preliminary Assessments	31,973	\$144,789,408
Final Assessment	30,793	\$22,969,720

Simplified Sellers Use Tax Facts and Collections

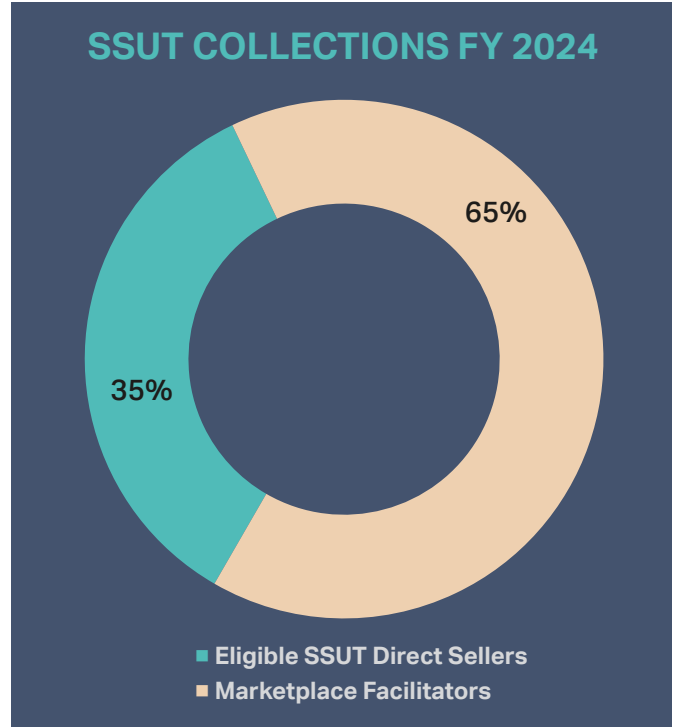
FY 2024

October 2023	\$61,518,569
November 2023	\$67,587,803
December 2023	\$80,752,399
1st Quarter Total	\$209,858,772

January 2024	\$87,371,684
February 2024	\$57,178,186
March 2024	\$72,200,813
2nd Quarter Total	\$216,750,684

April 2024	\$70,327,821
May 2024	\$67,846,241
June 2024	\$71,486,721
3rd Quarter Total	\$209,660,783

July 2024	\$68,012,846
August 2024	\$74,612,748
September 2024	\$71,843,283
4th Quarter Total	\$214,468,878



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 2024

Eligible SSUT Sellers	\$298,019,791
Marketplace Facilitators	\$552,719,327

Total

\$850,739,118

SSUT COLLECTIONS BY % FY 2024

Eligible SSUT Sellers	35%
Marketplace Facilitators	65%

PARTICIPANTS IN SSUT PROGRAM

Marketplace Facilitators	7,357
Marketplace Sellers	179

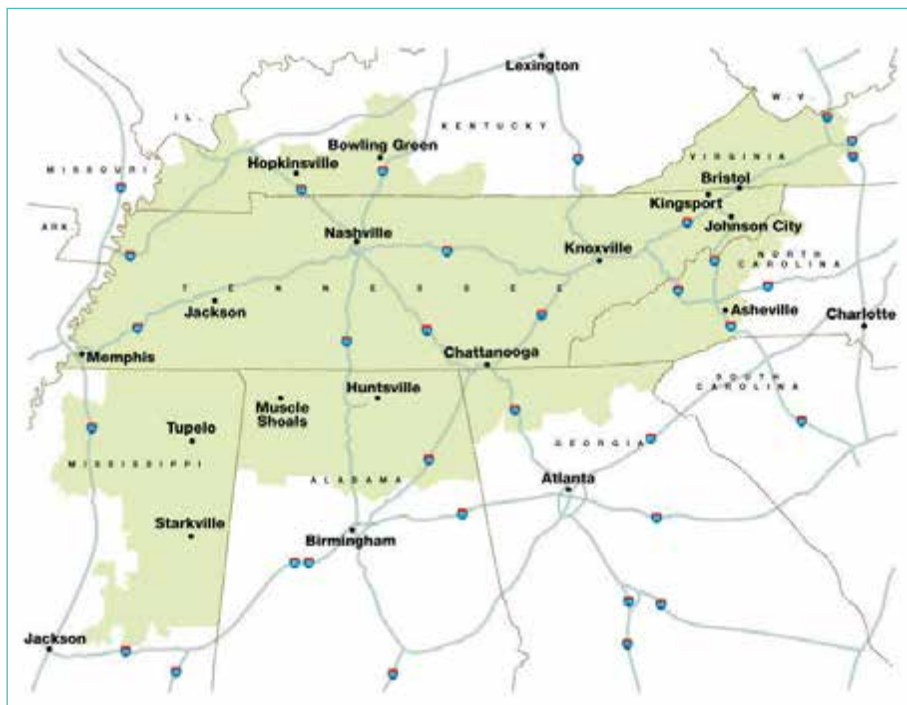
TOTAL CONTRIBUTIONS TO DATE

\$3,481,324,501

DISTRIBUTION OF TVA IN-LIEU-OF TAXES PAYMENT

Share	2022	2023	2024
17% State General Fund	\$14,035,555	\$16,621,268	\$15,815,764
83% TVA-Served Counties	\$68,526,532	\$81,150,895	\$77,218,142
Total Distributions	\$82,562,087	\$97,772,163	\$93,033,906

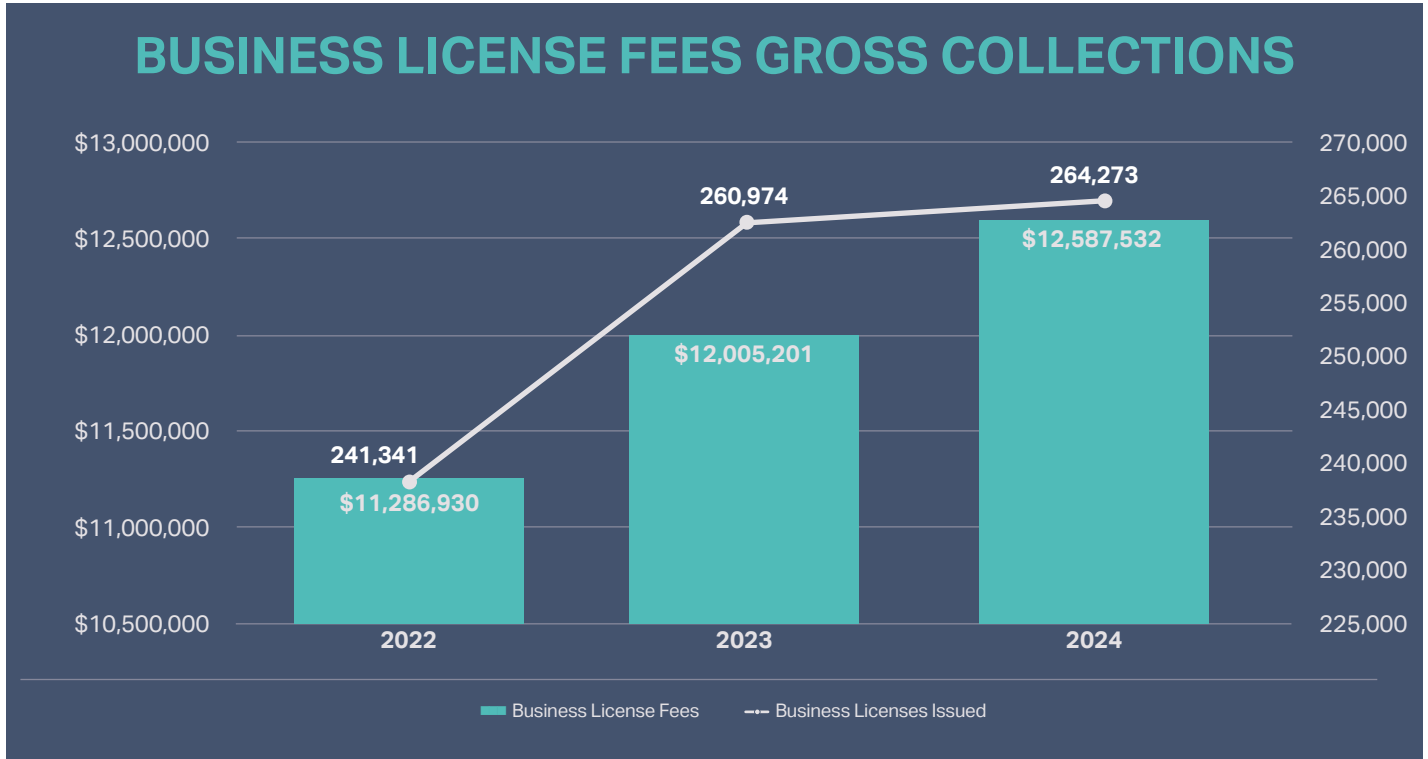
Breakdown of TVA-Served Counties	2022	2023	2024
Calhoun	\$104,201	\$123,333	\$117,379
Cherokee	\$855,663	\$1,013,599	\$965,026
Colbert	\$4,903,628	\$5,971,197	\$5,810,426
Cullman	\$3,784,179	\$4,484,058	\$4,271,306
DeKalb	\$2,548,639	\$3,021,897	\$2,880,816
Etowah	\$147,771	\$174,994	\$166,529
Franklin	\$1,695,895	\$2,011,934	\$1,917,288
Jackson	\$5,063,563	\$6,153,518	\$6,041,771
Jefferson	\$1,888,454	\$2,236,592	\$2,128,680
Lauderdale	\$4,503,858	\$5,342,480	\$5,091,957
Lawrence	\$1,351,994	\$1,610,634	\$1,573,598
Limestone	\$7,671,840	\$8,887,760	\$8,225,215
Madison	\$15,465,849	\$18,667,059	\$18,065,447
Marshall	\$5,172,869	\$6,127,996	\$5,835,236
Morgan	\$13,184,841	\$15,106,361	\$13,920,145
Winston	\$183,288	\$217,484	\$207,323
Total	\$68,526,532	\$81,150,895	\$77,218,142



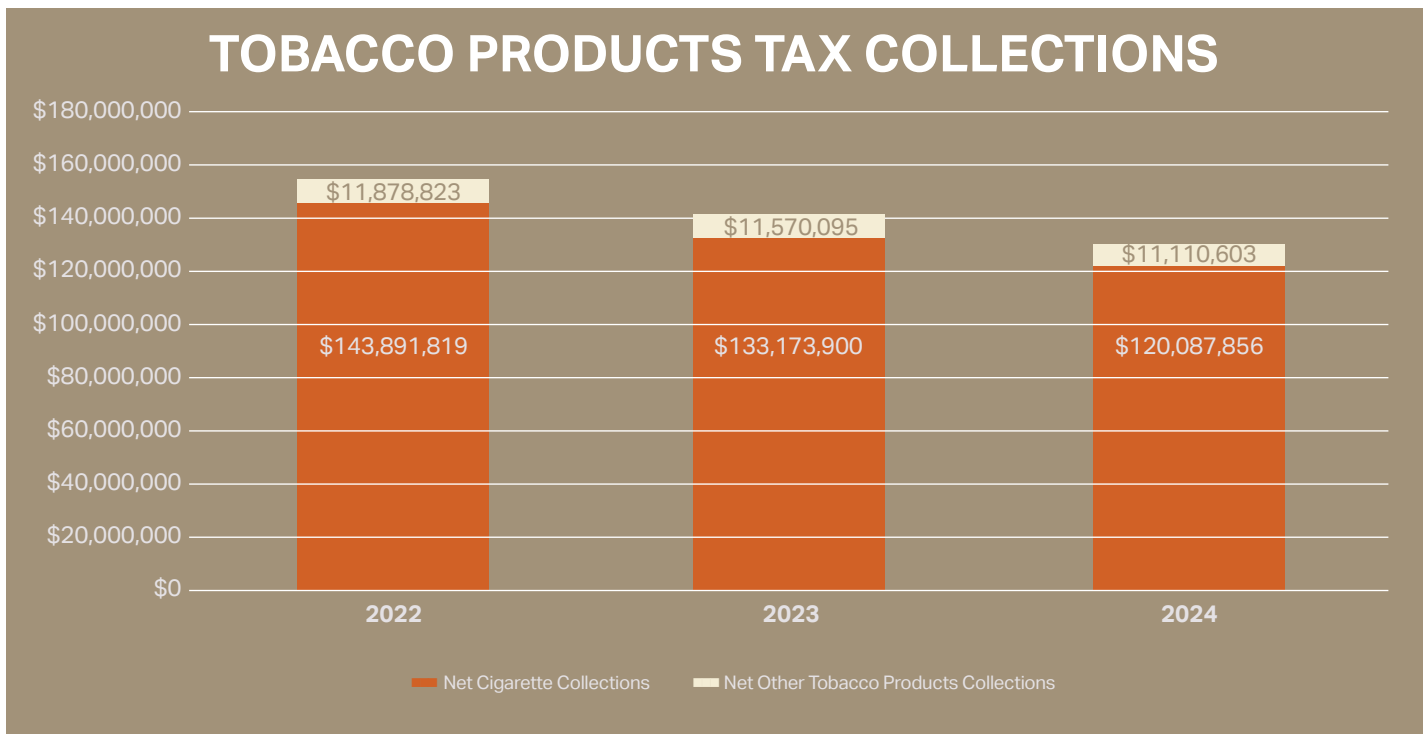
Tennessee Valley Authority

Source: Wikipedia

Business and License Tax Facts and Collections



Business License Fees	2022	2023	2024
Business License Issued	241,341	260,974	264,273
Business License Fees	\$11,286,930	\$12,005,201	\$12,587,532



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

Tobacco Stamps

	2022	2023	2024
State Tobacco Stamps Sold	225,198,106	203,956,518	187,938,375
County Tobacco Stamps Sold	30,755,627	31,172,026	29,673,389



COUNTY TOBACCO TAXES COLLECTED BY THE STATE

Net Distributions

County	2022	2023	2024
Barbour	\$180,309	\$182,362	\$182,823
Bullock	\$31,965	N/A	\$28
Calhoun	N/A	N/A	\$35,257
Chambers	\$533,986	\$524,454	\$470,705
Cherokee	\$169,724	\$170,347	\$162,948
Coosa	\$20,273	\$176	\$198
Crenshaw	\$52,257	\$49,655	\$46,663
Fayette	\$59,746	\$77,786	\$68,319
Franklin	\$137,294	\$131,301	\$142,111
Geneva	\$97,601	\$90,439	\$86,642
Houston	\$411	\$7	\$451
Limestone	\$272,858	\$262,551	\$262,848
Marion	\$122,334	\$114,034	\$103,602
Marshall	\$173,777	\$164,051	\$169,716
Mobile	\$62,629	\$31,884	\$74,440
Randolph	\$436,338	\$443,136	\$402,536
Russell	N/A	\$109,780	\$210,643
St. Clair	\$321,298	\$390,909	\$289,927
Talladega	\$385,739	\$399,903	\$346,170
Washington	\$101,139	\$99,200	\$91,767
Total	\$3,159,678	\$3,241,974	\$3,147,792

Note: A dramatic reduction or increase in net distributions may indicated a change in tax administration.

***FY 2022-23 figures were adjusted to reflect the actual warrants issued (distributions) to county instead of net collections.

Electronic Nicotine Delivery System (ENDS)

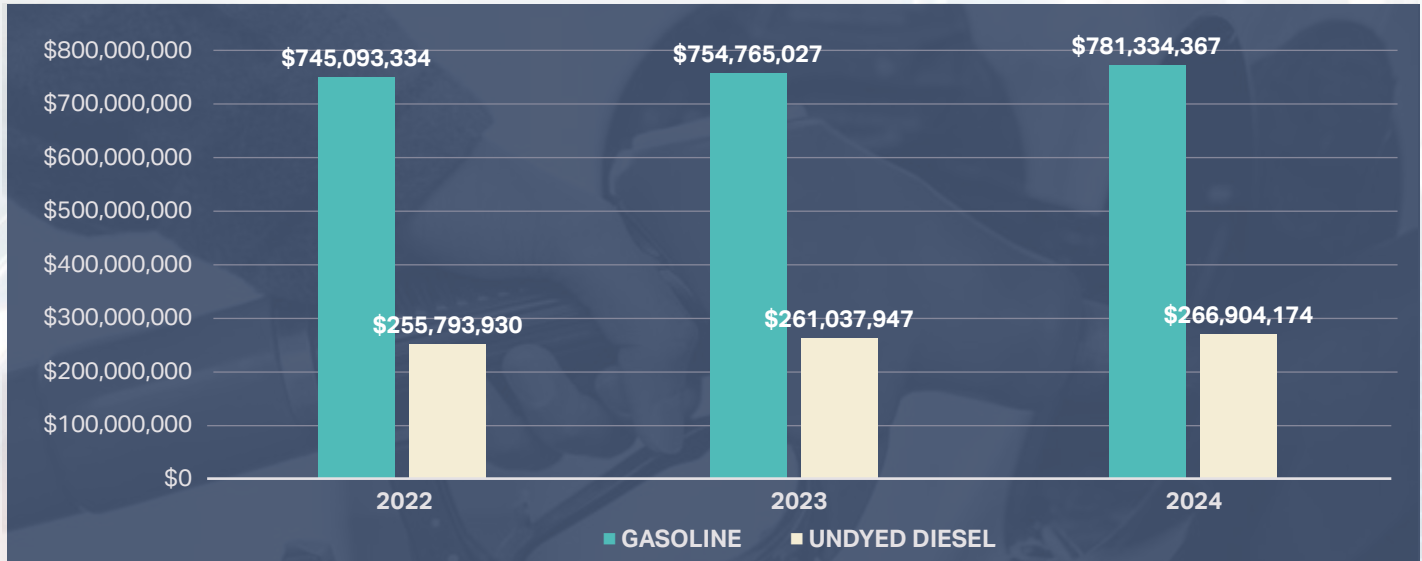
981 NUMBER OF PRODUCTS

18 NUMBER OF MANUFACTURERS

Motor Fuel Tax



MOTOR FUEL TAX COLLECTIONS			
YEAR	2022	2023 ¹	2024
Gasoline	\$745,093,334	\$754,765,027	\$781,334,367
Undyed Diesel	\$255,793,930	\$261,037,947	\$266,904,174
Total	\$1,000,887,264	\$1,015,802,974	\$1,048,238,541



¹ The Rebuild Alabama Act (Act 2019-2) provided an additional excise tax imposed on each net gallon of gasoline and diesel fuel. Effective October 1, 2023, 1 cent per gallon excise tax increase, for a total of 11 cents.



COUNTY GASOLINE AND MOTOR FUEL TAXES COLLECTED BY THE STATE

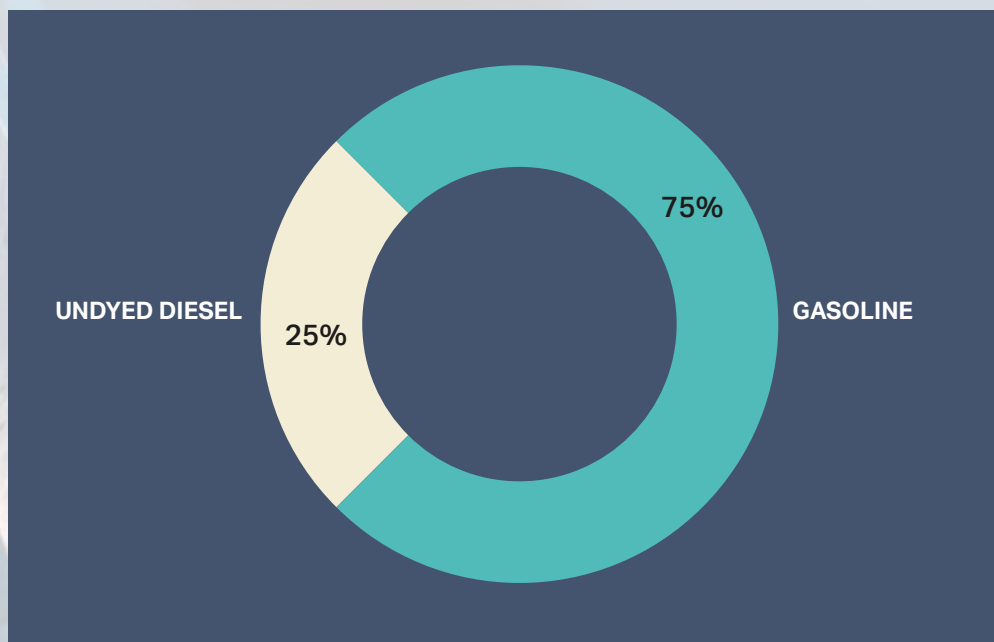
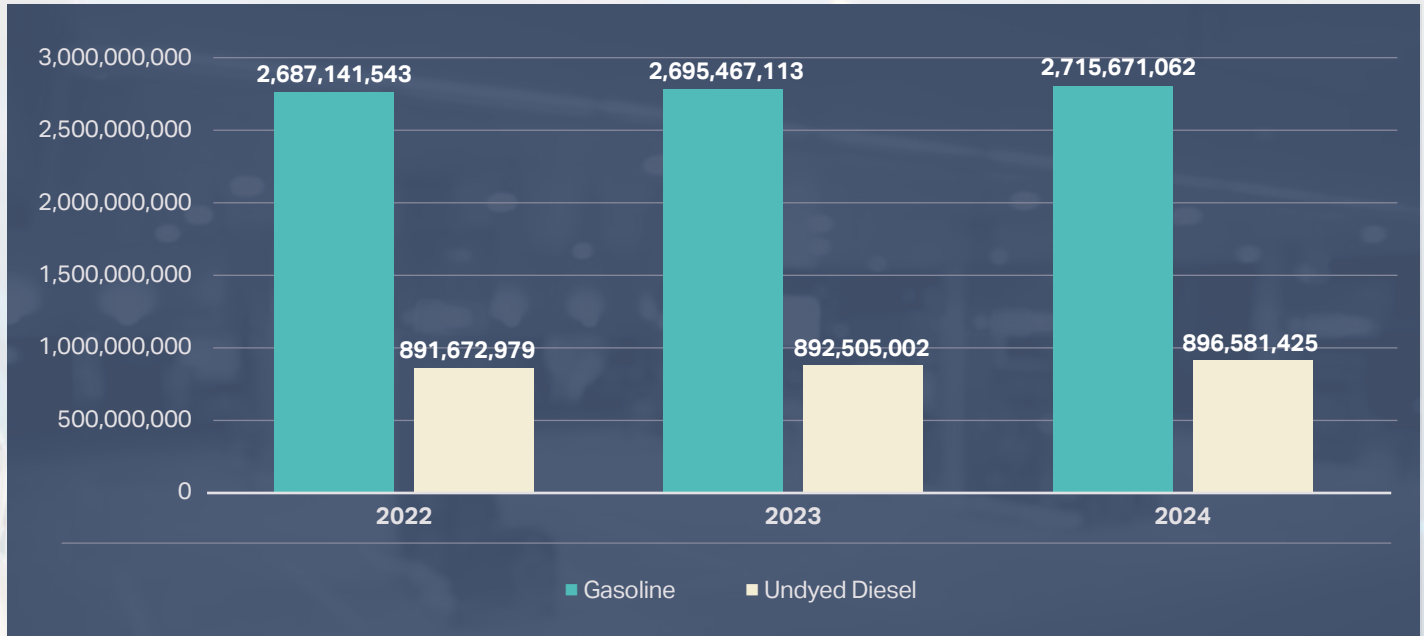
Net Distributions

County	2022	2023	2024
Bullock	\$113,917	\$112,333	\$112,415
Cullman	\$547,830	\$523,578	\$502,691
Lowndes	\$682,946	\$634,318	\$729,954
Marshall	\$562,242	\$569,501	\$554,102
Total	\$1,906,935	\$1,839,729	\$1,899,162

Motor Fuel Gallons

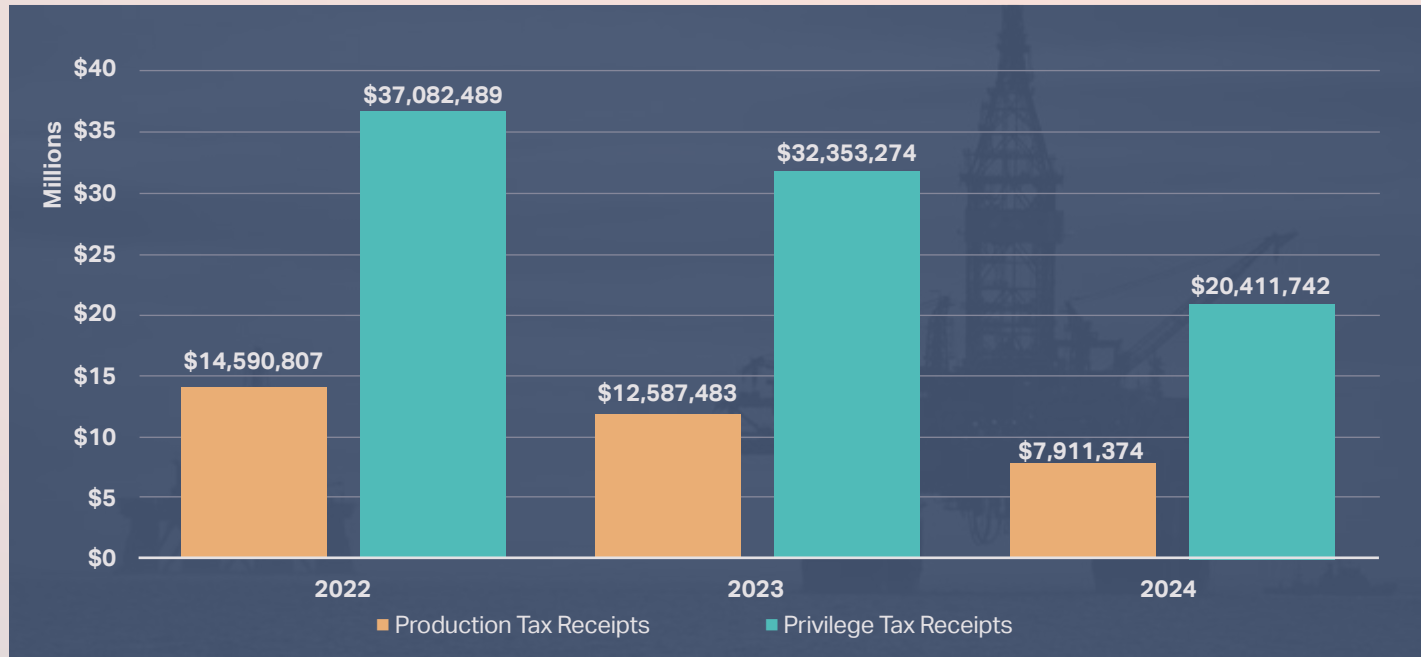


MOTOR FUEL GALLONS			
YEAR	2022	2023	2024
Gasoline	2,687,141,543	2,695,467,113	2,715,671,062
Undyed Diesel	891,672,979	892,505,002	896,581,425
Total	3,578,814,522	3,587,972,115	3,612,252,487



Oil and Gas Production and Privilege Tax Receipts

OIL AND GAS PRODUCTION AND PRIVILEGE TAX RECEIPTS			
	2022	2023	2024
Production Tax Receipts	\$14,590,807	\$12,587,483	\$7,911,374
Privilege Tax Receipts	\$37,082,489	\$32,353,274	\$20,411,742
Total	\$51,673,296	\$44,940,758	\$28,323,115



Environmental Taxes

Tax Type	2022	2023	2024
Hazardous Waste Disposal Fee	\$1,056,802	\$1,311,706	\$1,331,213
Scrap Tire Fee	\$4,514,014	\$5,049,379	\$4,984,672
Solid Waste Disposal Fee	\$9,064,655	\$8,874,314	\$8,692,071
Storage Tank Trust Fund Charge	\$44,771,032	\$45,512,101	\$42,494,664

Property Tax Facts and Collections

LAND SALES

Certificates of Purchase Received by the State for Tax Sales in FY 2024	Number of Parcels	Assessed Value
	210	\$4,256,280

Properties Redeemed in FY 2024	Number of Parcels	Redemption Total
	198	\$1,841,029

Transfers and Proceeds in FY 2024	Number of Parcels	Proceeds
Assignments Sold	113	\$131,774
Tax Deeds Sold	891	\$2,715,525
Tax Deeds Issued to Land Banks	235	\$0

AIRLINE, RAILROAD, AND PUBLIC UTILITY ASSESSMENTS

For October 1, 2023 Collection Date	Market Value	Assessed Value
	\$24,027,148,190	\$6,883,299,000

FREIGHT LINE AND EQUIPMENT LICENSE TAX

FY 2024 Collections	Assessed Value	Tax Collections	No. of Companies
	\$164,724,238	\$5,800,490	332

CENTRAL ASSESSMENT OF AIRCRAFT

The Alabama Legislature passed Act 2021-429, requiring ALDOR to value and assess all airplanes, airships, and other aircrafts listed in §40-11-1, Code of Ala. 1975, effective October 1, 2022.

This legislation has been in effect for two tax years. Aircraft owners are now required to file property tax returns for aircraft directly to ALDOR. Aircraft are valued and owners notified of the value assigned to their aircraft by ALDOR. Counties are provided with final values in the summer following valuation and bill the tax due in October of each year.

AIRCRAFT ASSESSMENTS

For October 1, 2023 Collection Date	Market Value	Assessed Value	No. of Aircraft
	\$1,275,387,481	\$255,077,496	2,838



STATE ASSESSED VALUES BY CLASS

(Before exemptions and abatements)

October 1, 2022 lien date; October 1, 2023 collection date

County	Class I	Class II	Class III	Class IV
Autauga	\$133,031,560	\$685,740,523	\$388,749,680	\$119,464,720
Baldwin	\$146,872,540	\$5,957,209,960	\$3,222,950,880	\$578,811,320
Barbour	\$27,363,820	\$196,027,483	\$125,845,380	\$36,917,180
Bibb	\$29,498,120	\$189,930,200	\$100,724,340	\$42,564,540
Blount	\$35,082,480	\$284,817,820	\$420,866,660	\$108,645,340
Bullock	\$28,957,340	\$46,603,620	\$48,847,200	\$12,597,380
Butler	\$20,658,520	\$208,620,360	\$103,445,660	\$21,591,420
Calhoun	\$125,216,080	\$1,256,835,620	\$532,413,900	\$176,942,960
Chambers	\$50,791,240	\$439,270,300	\$140,025,400	\$50,853,860
Cherokee	\$32,897,020	\$221,963,860	\$198,006,000	\$51,195,200
Chilton	\$119,873,100	\$303,021,360	\$250,158,620	\$82,849,480
Choctaw	\$91,495,220	\$246,106,260	\$78,290,100	\$23,950,680
Clarke	\$29,258,040	\$337,517,500	\$127,105,760	\$44,964,120
Clay	\$20,159,060	\$85,500,600	\$74,284,140	\$24,438,340
Cleburne	\$24,769,140	\$84,990,030	\$104,005,000	\$33,450,780
Coffee	\$37,033,940	\$367,550,580	\$334,869,320	\$111,433,180
Colbert	\$19,609,660	\$872,538,340	\$413,035,320	\$107,772,160
Conecuh	\$14,325,020	\$133,731,000	\$78,858,260	\$18,424,320
Coosa	\$66,159,320	\$73,514,160	\$105,131,740	\$19,999,000
Covington	\$87,854,680	\$285,438,240	\$218,758,700	\$69,864,440
Crenshaw	\$14,794,040	\$143,792,400	\$77,268,220	\$23,772,760
Cullman	\$60,197,300	\$1,068,237,680	\$629,551,300	\$174,466,960
Dale	\$45,777,240	\$358,123,120	\$211,770,620	\$84,362,460
Dallas	\$85,001,760	\$268,160,360	\$117,401,040	\$53,116,120
DeKalb	\$33,120,660	\$564,446,560	\$355,711,280	\$117,124,340
Elmore	\$135,478,740	\$772,474,520	\$735,077,560	\$171,846,780
Escambia	\$55,964,880	\$408,800,180	\$187,038,300	\$61,810,280
Etowah	\$74,235,480	\$994,184,360	\$566,984,600	\$173,590,720
Fayette	\$19,372,640	\$113,251,400	\$97,955,200	\$29,294,920
Franklin	\$23,373,320	\$233,211,640	\$155,566,200	\$51,691,080
Geneva	\$23,857,380	\$124,609,640	\$124,268,520	\$48,266,060
Greene	\$92,928,760	\$53,102,730	\$51,733,240	\$11,325,360
Hale	\$39,584,460	\$96,368,800	\$76,849,780	\$27,815,540
Henry	\$19,221,860	\$138,830,840	\$127,591,560	\$36,589,560
Houston	\$486,953,640	\$1,055,966,020	\$547,580,900	\$195,188,060
Jackson	\$21,040,920	\$727,219,720	\$310,913,980	\$93,596,060
Jefferson	\$853,929,840	\$10,795,796,660	\$5,177,476,360	\$1,061,908,920
Lamar	\$17,396,280	\$109,949,490	\$75,285,720	\$22,031,200
Lauderdale	\$16,461,880	\$982,366,220	\$732,689,700	\$166,550,000
Lawrence	\$25,064,900	\$174,735,620	\$228,750,720	\$61,775,280
Lee	\$180,587,900	\$2,218,647,680	\$1,252,978,140	\$319,043,540

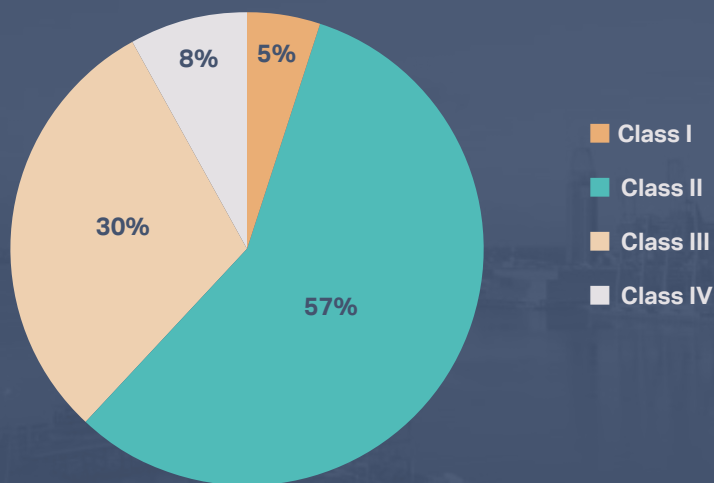
STATE ASSESSED VALUES BY CLASS

(Before exemptions and abatements)

October 1, 2022 lien date; October 1, 2023 collection date

County	Class I	Class II	Class III	Class IV
Limestone	\$7,920,180	\$1,758,662,060	\$1,192,574,440	\$233,654,640
Lowndes	\$21,372,000	\$138,459,280	\$78,935,840	\$16,034,380
Macon	\$21,217,760	\$114,175,140	\$83,434,720	\$24,201,040
Madison	\$37,847,380	\$5,853,824,988	\$3,257,815,580	\$816,903,960
Marengo	\$68,442,920	\$250,320,530	\$117,308,620	\$35,852,600
Marion	\$32,229,240	\$212,300,580	\$140,379,800	\$45,302,360
Marshall	\$33,380,780	\$1,105,535,200	\$562,676,820	\$179,920,540
Mobile	\$761,150,720	\$6,078,895,260	\$1,752,075,760	\$663,454,460
Monroe	\$20,616,860	\$276,064,400	\$111,268,540	\$37,813,960
Montgomery	\$168,356,580	\$3,266,663,460	\$1,094,233,160	\$358,357,220
Morgan	\$35,690,300	\$1,950,044,320	\$693,789,600	\$222,380,600
Perry	\$29,136,320	\$32,200,500	\$59,942,440	\$9,352,800
Pickens	\$25,913,500	\$110,595,180	\$97,088,580	\$29,975,300
Pike	\$23,776,920	\$386,390,320	\$143,321,340	\$50,430,660
Randolph	\$77,718,000	\$193,159,740	\$160,304,060	\$41,205,500
Russell	\$76,711,460	\$479,921,880	\$253,847,100	\$90,555,860
Shelby	\$310,540,880	\$2,870,355,800	\$2,445,309,680	\$512,138,560
St. Clair	\$95,123,020	\$737,328,220	\$719,925,540	\$189,037,440
Sumter	\$33,753,020	\$86,754,740	\$78,529,440	\$15,898,140
Talladega	\$95,257,860	\$1,155,156,200	\$406,040,300	\$135,754,480
Tallapoosa	\$142,649,750	\$555,254,280	\$392,652,720	\$75,869,020
Tuscaloosa	\$182,699,240	\$3,001,453,500	\$1,101,693,260	\$347,673,880
Walker	\$99,519,300	\$468,987,450	\$301,958,740	\$109,823,560
Washington	\$160,068,220	\$185,195,740	\$118,664,700	\$35,065,480
Wilcox	\$14,016,840	\$140,844,660	\$80,738,480	\$1,186,940
Winston	\$23,152,880	\$261,800,680	\$237,010,020	\$43,748,220
Total	\$6,063,511,710	\$65,349,547,564	\$34,588,334,280	\$9,043,488,020

ASSESSED PROPERTY VALUE BY CLASS



NET ASSESSED VALUES AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

October 1, 2022 lien date; October 1, 2023 collection date

County	State Net Taxable AV	County Net Taxable AV	School Net Taxable AV	Municipal Net Taxable AV
Autauga	\$1,024,045,883	\$1,075,711,223	\$1,199,754,623	\$587,969,900
Baldwin	\$8,088,390,920	\$8,748,712,040	\$8,897,968,540	\$6,024,030,340
Barbour	\$299,892,283	\$319,129,343	\$350,677,543	\$213,850,220
Bibb	\$216,892,660	\$225,637,540	\$316,592,120	\$62,444,280
Blount	\$646,727,504	\$700,834,704	\$724,154,524	\$209,614,440
Bullock	\$122,324,580	\$124,902,220	\$127,424,980	\$34,664,460
Butler	\$277,216,840	\$288,482,000	\$313,141,020	\$167,935,720
Calhoun	\$1,442,567,638	\$1,533,177,398	\$1,661,324,038	\$1,017,790,508
Chambers	\$482,865,340	\$504,327,280	\$592,127,800	\$85,105,100
Cherokee	\$399,120,800	\$425,523,780	\$439,494,020	\$148,041,900
Chilton	\$668,214,200	\$696,275,140	\$714,527,980	\$264,063,880
Choctaw	\$324,356,560	\$325,435,640	\$428,560,780	\$28,671,660
Clarke	\$429,668,900	\$444,128,540	\$506,740,880	\$185,882,300
Clay	\$142,595,600	\$150,457,100	\$158,622,140	\$55,509,700
Cleburne	\$194,989,730	\$203,556,470	\$209,009,770	\$74,828,980
Coffee	\$666,125,700	\$716,708,880	\$766,441,680	\$504,250,140
Colbert	\$978,784,080	\$1,035,933,100	\$1,139,131,480	\$565,132,180
Conecuh	\$185,079,860	\$191,790,180	\$202,174,200	\$53,685,280
Coosa	\$222,790,160	\$230,224,380	\$237,659,540	\$15,929,420
Covington	\$550,487,480	\$580,496,860	\$610,895,240	\$275,773,040
Crenshaw	\$179,468,480	\$188,336,720	\$235,470,980	\$80,126,260
Cullman	\$1,477,656,100	\$1,571,001,820	\$1,683,230,440	\$632,055,540
Dale	\$539,234,020	\$567,523,540	\$601,759,640	\$374,823,150
Dallas	\$422,300,820	\$438,658,720	\$456,635,360	\$177,696,560
Dekalb	\$784,321,340	\$841,725,460	\$897,351,880	\$502,400,964
Elmore	\$1,473,814,040	\$1,586,597,260	\$1,623,432,160	\$523,671,260
Escambia	\$518,293,080	\$541,516,380	\$623,479,700	\$227,517,420
Etowah	\$1,290,180,760	\$1,382,732,660	\$1,460,505,480	\$1,058,148,040
Fayette	\$199,205,800	\$209,570,210	\$226,678,990	\$79,572,720
Franklin	\$349,348,671	\$370,740,071	\$400,524,400	\$173,133,191
Geneva	\$249,563,140	\$266,122,340	\$275,978,440	\$124,245,068
Greene	\$199,101,630	\$201,840,730	\$203,994,030	\$33,901,150
Hale	\$203,984,960	\$211,494,280	\$219,271,640	\$56,879,120
Henry	\$246,379,340	\$263,462,380	\$283,378,460	\$125,003,160

NET ASSESSED VALUES AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

October 1, 2022 lien date; October 1, 2023 collection date

County	State Net Taxable AV	County Net Taxable AV	School Net Taxable AV	Municipal Net Taxable AV
Houston	\$1,936,266,400	\$2,053,401,220	\$2,117,405,040	\$1,334,507,790
Jackson	\$684,960,080	\$727,308,440	\$1,019,744,800	\$387,601,700
Jefferson	\$13,733,464,980	\$14,544,712,480	\$15,202,055,600	\$12,539,694,666
Lamar	\$153,245,810	\$157,934,330	\$201,131,390	\$73,458,100
Lauderdale	\$1,407,347,860	\$1,524,945,790	\$1,615,096,100	\$812,392,960
Lawrence	\$360,757,860	\$389,297,640	\$423,845,400	\$74,596,680
Lee	\$3,117,073,300	\$3,347,009,380	\$3,682,678,180	\$2,610,565,590
Limestone	\$2,012,100,880	\$2,176,260,840	\$2,903,402,620	\$1,234,951,920
Lowndes	\$226,863,960	\$232,217,160	\$238,482,800	\$36,153,320
Macon	\$198,713,900	\$209,231,800	\$220,819,060	\$86,293,420
Madison	\$7,676,958,828	\$8,409,102,408	\$9,253,882,588	\$6,361,017,300
Marengo	\$380,575,190	\$392,269,670	\$457,168,610	\$158,140,720
Marion	\$373,826,280	\$391,248,180	\$404,452,340	\$252,039,350
Marshall	\$1,382,768,260	\$1,476,242,940	\$1,563,885,620	\$883,052,900
Mobile	\$6,459,572,820	\$6,831,353,880	\$7,594,750,600	\$4,047,127,120
Monroe	\$353,830,320	\$358,610,460	\$399,811,140	\$98,034,260
Montgomery	\$3,751,888,720	\$3,943,291,340	\$4,243,326,040	\$3,634,333,880
Morgan	\$2,238,584,740	\$2,378,072,080	\$2,647,486,760	\$1,310,809,820
Perry	\$107,787,920	\$111,118,060	\$113,480,500	\$34,639,520
Pickens	\$208,688,480	\$219,002,120	\$227,608,460	\$74,841,710
Pike	\$477,439,170	\$495,576,890	\$553,640,010	\$325,667,934
Randolph	\$404,918,660	\$423,744,860	\$432,399,160	\$104,088,120
Russell	\$734,576,280	\$767,224,800	\$807,499,640	\$353,413,200
Shelby	\$4,791,723,960	\$5,211,176,600	\$5,344,125,100	\$3,337,147,280
St Clair	\$1,347,095,504	\$1,450,125,464	\$1,579,746,944	\$1,052,143,212
Sumter	\$169,734,740	\$174,445,120	\$177,426,660	\$73,900,600
Talladega	\$1,431,311,560	\$1,482,237,540	\$1,647,011,080	\$609,099,880
Tallapoosa	\$983,933,344	\$1,035,713,844	\$1,067,942,844	\$355,986,074
Tuscaloosa	\$3,856,810,160	\$4,060,495,360	\$4,261,696,760	\$2,384,700,320
Walker	\$803,107,570	\$852,841,210	\$904,089,550	\$371,329,090
Washington	\$456,172,340	\$462,987,980	\$483,401,920	\$33,165,960
Wilcox	\$188,773,960	\$194,240,320	\$214,353,680	\$28,860,000
Winston	\$458,712,880	\$485,110,060	\$494,962,280	\$95,484,220
Total	\$88,365,575,615	\$94,131,316,655	\$101,286,923,774	\$59,913,585,667

NET COLLECTIONS AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

October 1, 2022 lien date; October 1, 2023 collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$6,675,391	\$7,770,974	\$11,568,554	\$5,226,794	\$31,241,714
Baldwin	\$50,834,243	\$81,293,700	\$110,385,080	\$41,673,786	\$284,186,810
Barbour	\$1,934,987	\$2,756,409	\$5,911,163	\$1,507,069	\$12,109,628
Bibb	\$1,625,295	\$2,063,368	\$3,115,985	\$298,011	\$7,102,659
Blount	\$4,040,334	\$10,813,783	\$6,728,715	\$2,098,693	\$23,681,526
Bullock	\$765,839	\$2,232,667	\$2,482,691	\$409,653	\$5,890,851
Butler	\$1,838,241	\$3,305,010	\$3,697,793	\$2,010,253	\$10,851,297
Calhoun	\$9,261,778	\$18,457,657	\$28,595,334	\$13,086,967	\$69,401,736
Chambers	\$3,297,417	\$11,551,786	\$7,300,863	\$729,886	\$22,879,953
Cherokee	\$2,499,183	\$5,531,122	\$9,254,401	\$709,579	\$17,994,285
Chilton	\$4,190,044	\$14,622,098	\$6,532,424	\$2,027,420	\$27,371,986
Choctaw	\$2,313,969	\$3,724,921	\$5,731,014	\$136,518	\$11,906,422
Clarke	\$2,842,773	\$4,725,309	\$7,485,388	\$886,006	\$15,939,476
Clay	\$897,693	\$1,543,290	\$2,041,465	\$417,396	\$4,899,844
Cleburne	\$1,221,403	\$2,648,294	\$3,420,864	\$874,884	\$8,165,445
Coffee	\$4,182,724	\$7,169,118	\$11,310,771	\$4,950,777	\$27,613,389
Colbert	\$6,385,360	\$8,577,161	\$18,304,097	\$5,476,372	\$38,742,989
Conecuh	\$1,163,058	\$3,279,449	\$1,917,047	\$493,585	\$6,853,138
Coosa	\$1,399,809	\$1,673,266	\$2,727,893	\$75,184	\$5,876,151
Covington	\$3,488,249	\$5,604,210	\$5,183,696	\$3,731,603	\$18,007,758
Crenshaw	\$1,243,200	\$3,912,520	\$2,279,480	\$406,696	\$7,841,897
Cullman	\$9,475,803	\$14,395,175	\$14,622,102	\$8,748,111	\$47,241,191
Dale	\$3,371,222	\$7,531,904	\$5,523,088	\$4,236,218	\$20,662,432
Dallas	\$2,640,716	\$6,161,044	\$6,691,634	\$2,808,059	\$18,301,454
Dekalb	\$4,987,259	\$10,676,575	\$12,750,598	\$4,392,124	\$32,806,556
Elmore	\$9,223,872	\$12,895,666	\$15,681,399	\$2,645,874	\$40,446,811
Escambia	\$3,448,825	\$7,053,972	\$9,079,591	\$3,175,786	\$22,758,174
Etowah	\$8,189,021	\$20,634,492	\$20,213,644	\$9,368,680	\$58,405,836
Fayette	\$1,272,003	\$2,552,089	\$2,197,571	\$688,102	\$6,709,765
Franklin	\$2,228,411	\$5,924,216	\$3,931,631	\$2,961,787	\$15,046,045
Geneva	\$1,560,200	\$3,754,019	\$2,894,454	\$1,059,880	\$9,268,553
Greene	\$1,289,109	\$5,448,801	\$2,169,350	\$498,392	\$9,405,652
Hale	\$1,294,632	\$3,385,221	\$2,138,637	\$371,083	\$7,189,572
Henry	\$1,560,058	\$4,681,744	\$3,251,019	\$836,056	\$10,328,876

NET COLLECTIONS AFTER ALL EXEMPTIONS

(Real, business personal, and motor vehicle)

October 1, 2022 lien date; October 1, 2023 collection date

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Houston	\$12,171,475	\$25,761,661	\$20,383,078	\$6,586,359	\$64,902,573
Jackson	\$4,907,690	\$8,033,931	\$8,632,817	\$6,912,888	\$28,487,326
Jefferson	\$87,290,535	\$201,264,634	\$372,860,696	\$361,644,435	\$1,023,060,300
Lamar	\$1,050,131	\$2,287,478	\$1,941,348	\$370,871	\$5,649,828
Lauderdale	\$8,885,306	\$15,459,756	\$32,388,653	\$5,911,802	\$62,645,517
Lawrence	\$2,314,109	\$4,777,843	\$4,338,379	\$497,313	\$11,927,644
Lee	\$20,280,551	\$45,257,545	\$38,895,159	\$67,716,338	\$172,149,594
Limestone	\$14,467,118	\$27,796,788	\$49,493,544	\$14,600,398	\$106,357,847
Lowndes	\$1,464,940	\$5,397,981	\$3,519,596	\$437,633	\$10,820,150
Macon	\$1,259,006	\$2,517,726	\$6,753,132	\$655,602	\$11,185,467
Madison	\$49,859,104	\$89,702,194	\$230,441,681	\$86,188,920	\$456,191,899
Marengo	\$2,551,758	\$6,576,587	\$4,179,071	\$3,466,303	\$16,773,719
Marion	\$2,365,037	\$3,987,970	\$3,702,798	\$1,977,724	\$12,033,529
Marshall	\$8,824,689	\$19,928,217	\$19,273,922	\$13,663,938	\$61,690,766
Mobile	\$42,134,208	\$134,206,408	\$178,074,541	\$27,499,466	\$381,914,623
Monroe	\$2,365,689	\$5,135,621	\$3,914,517	\$931,722	\$12,347,549
Montgomery	\$24,790,757	\$31,378,537	\$88,486,036	\$47,897,795	\$192,553,125
Morgan	\$14,617,629	\$27,887,602	\$33,443,327	\$22,740,898	\$98,689,456
Perry	\$687,287	\$2,641,584	\$1,769,139	\$227,341	\$5,325,351
Pickens	\$1,311,288	\$3,347,639	\$2,437,458	\$1,357,456	\$8,453,841
Pike	\$3,127,017	\$6,065,993	\$5,490,991	\$2,195,487	\$16,879,488
Randolph	\$2,554,725	\$5,432,485	\$4,995,194	\$933,060	\$13,915,464
Russell	\$4,618,023	\$8,916,006	\$17,106,617	\$4,334,903	\$34,975,549
Shelby	\$30,922,253	\$38,757,181	\$149,751,534	\$55,022,340	\$274,453,308
St Clair	\$8,923,585	\$15,779,200	\$30,328,067	\$5,623,875	\$60,654,727
Sumter	\$1,094,555	\$2,887,912	\$2,431,267	\$879,964	\$7,293,697
Talladega	\$9,365,368	\$14,375,106	\$23,065,788	\$8,185,977	\$54,992,239
Tallapoosa	\$6,257,759	\$9,026,792	\$12,916,834	\$4,313,953	\$32,515,339
Tuscaloosa	\$25,231,437	\$42,284,910	\$63,533,714	\$29,375,661	\$160,425,722
Walker	\$5,102,848	\$7,388,216	\$8,082,793	\$5,359,934	\$25,933,791
Washington	\$2,907,884	\$5,152,200	\$5,567,125	\$158,191	\$13,785,400
Wilcox	\$1,275,330	\$3,764,541	\$2,131,667	\$144,300	\$7,315,838
Winston	\$2,882,913	\$4,895,230	\$5,201,317	\$884,178	\$13,863,638
Total*	\$570,504,120	\$1,136,424,507	\$1,792,651,235	\$917,714,307	\$4,417,294,170

ASSESSED VALUE OF ABATEMENTS (AD VALOREM)

October 1, 2022 lien date; October 1, 2023 collection date

County	State	County	Schools	Municipal
Autauga	\$103,192,420	\$103,192,420	\$0	\$54,530,120
Baldwin	\$48,808,940	\$48,808,940	\$0	\$45,824,400
Barbour	\$24,358,600	\$24,358,600	\$0	\$24,358,600
Bibb	\$94,983,560	\$94,983,560	\$0	\$0
Blount	\$2,190,360	\$2,190,360	\$0	\$1,128,920
Bullock	\$86,980	\$86,980	\$0	\$0
Butler	\$19,470,000	\$19,470,000	\$0	\$16,488,720
Calhoun	\$90,959,800	\$90,959,800	\$0	\$88,474,100
Chambers	\$76,837,900	\$76,837,900	\$0	\$3,399,740
Cherokee	\$5,781,120	\$5,781,120	\$0	\$4,229,600
Chilton	\$3,390,620	\$3,390,620	\$0	\$3,390,620
Choctaw	\$94,512,680	\$94,512,680	\$0	\$0
Clarke	\$55,527,520	\$55,527,520	\$0	\$12,568,100
Clay	\$3,800,060	\$3,800,060	\$0	\$3,800,060
Cleburne	\$1,370,600	\$1,370,600	\$0	\$1,355,840
Coffee	\$31,141,320	\$31,141,320	\$0	\$7,117,180
Colbert	\$83,636,600	\$83,636,600	\$0	\$28,758,620
Conecuh	\$6,978,400	\$6,978,400	\$0	\$1,315,040
Coosa	\$1,268,960	\$1,268,960	\$0	\$0
Covington	\$17,259,860	\$17,259,860	\$0	\$128,820
Crenshaw	\$42,483,720	\$42,483,720	\$0	\$35,425,920
Cullman	\$79,263,040	\$79,263,040	\$0	\$37,325,280
Dale	\$21,549,600	\$21,549,600	\$0	\$17,422,780
Dallas	\$7,521,640	\$7,521,640	\$0	\$0
Dekalb	\$28,133,300	\$28,847,820	\$0	\$27,968,600
Elmore	\$4,934,580	\$4,934,580	\$0	\$4,271,220
Escambia	\$71,020,920	\$71,020,920	\$0	\$8,205,560
Etowah	\$42,658,440	\$42,658,440	\$0	\$31,623,840
Fayette	\$9,997,360	\$9,997,360	\$0	\$9,658,240
Franklin	\$19,044,129	\$19,044,129	\$0	\$9,611,289
Geneva	\$1,437,760	\$1,437,760	\$0	\$1,437,760
Greene	\$345,740	\$345,740	\$0	\$335,560
Hale	\$2,528,940	\$2,528,940	\$0	\$0
Henry	\$13,023,500	\$13,023,500	\$0	\$9,216,780
Houston	\$24,174,500	\$24,174,500	\$0	\$21,888,360
Jackson	\$216,137,080	\$216,137,080	\$0	\$37,565,660
Jefferson	\$405,078,940	\$405,078,940	\$0	\$286,408,880
Lamar	\$33,256,060	\$33,256,060	\$0	\$6,366,260
Lauderdale	\$38,685,180	\$38,469,610	\$0	\$16,391,620

ASSESSED VALUE OF ABATEMENTS (AD VALOREM)

October 1, 2022 lien date; October 1, 2023 collection date

County	State	County	Schools	Municipal
Lawrence	\$21,878,460	\$21,878,460	\$0	\$0
Lee	\$275,228,580	\$275,228,580	\$0	\$272,717,220
Limestone	\$680,800,380	\$680,800,380	\$0	\$666,886,860
Lowndes	\$3,180,300	\$3,180,300	\$0	\$137,680
Macon	\$6,166,060	\$6,166,060	\$0	\$6,166,060
Madison	\$662,560,860	\$661,398,100	\$0	\$647,868,060
Marengo	\$59,956,540	\$59,956,540	\$0	\$1,767,680
Marion	\$3,612,080	\$3,612,080	\$0	\$5,731,140
Marshall	\$54,901,100	\$54,901,100	\$0	\$52,878,880
Mobile	\$615,460,280	\$615,460,280	\$0	\$127,461,640
Monroe	\$28,588,480	\$28,588,480	\$0	\$7,447,640
Montgomery	\$222,753,900	\$224,349,580	\$0	\$198,414,660
Morgan	\$220,340,040	\$220,340,040	\$0	\$128,425,800
Perry	\$0	\$0	\$0	\$0
Pickens	\$2,263,700	\$2,263,700	\$0	\$817,640
Pike	\$48,841,940	\$48,841,940	\$0	\$16,328,120
Randolph	\$1,447,200	\$1,447,200	\$0	\$1,447,200
Russell	\$23,881,840	\$23,881,840	\$0	\$11,232,620
Shelby	\$27,950,640	\$27,950,640	\$0	\$27,426,020
St. Clair	\$91,525,320	\$91,882,040	\$0	\$87,307,220
Sumter	\$56,820	\$56,820	\$0	\$56,820
Talladega	\$136,131,000	\$136,131,000	\$0	\$30,033,900
Tallapoosa	\$20,343,880	\$20,343,880	\$0	\$20,343,880
Tuscaloosa	\$131,028,140	\$131,028,140	\$0	\$58,789,980
Walker	\$29,875,100	\$29,875,100	\$0	\$28,301,720
Washington	\$15,563,480	\$15,563,480	\$0	\$0
Wilcox	\$18,671,500	\$18,671,500	\$0	\$0
Winston	\$1,866,580	\$1,866,580	\$0	\$1,025,760
Total	\$5,231,704,929	\$5,232,993,519	\$0	\$3,257,006,289

Note: Educational levies are not subject to abatements.

ASSESSED VALUE OF INDUSTRIAL EXEMPTION (AD VALOREM)

October 1, 2022 lien date; October 1, 2023 collection date

	State	County	School	Municipal
Blount	\$985,840	\$985,840	\$985,840	\$953,040
Lee	\$1,021,340	\$1,021,340	\$1,021,340	\$1,021,340
Madison	\$0	\$420,300	\$420,300	\$256,940
Marengo	\$366,000	\$366,000	\$366,000	\$0
Montgomery	\$572,420	\$572,420	\$572,420	\$572,420
Total	\$2,945,600	\$3,365,900	\$3,365,900	\$2,803,740

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

REAPPRAISALS

October 1, 2023 for collection on October 1, 2024

Parcel Count

Baldwin	172,895
Choctaw	21,166
Clarke	28,932
Conecuh	16,384
Geneva	23,839
Macon	18,362
Mobile	211,010
Russell	34,748
Washington	23,820
Total	551,156

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			
	2022	2023	2024
Dealer Regulatory Licenses Issued	4,967	4,352	4,995
Auto Dismantler and Parts Recyclers Licenses Issued	1,233	1,043	1,011
BID Cards Issued	2,352	2,381	2,039
Salvage Vehicle Inspections	18,702	21,855	19,446
IRP Licenses Issued	37,860	38,046	35,208
IFTA Decals Issued	45,739	43,775	42,049

ALDOR ISSUED

$$\begin{array}{r}
 \text{NEW DEALERS LICENSES} \\
 417
 \end{array}
 +
 \begin{array}{r}
 \text{USED DEALERS LICENSES} \\
 4,578
 \end{array}
 =
 \begin{array}{r}
 \text{FOR A TOTAL OF} \\
 4,995 \\
 \text{MASTER DEALER LICENSES}
 \end{array}$$

REGISTRATION AND MANDATORY LIABILITY INSURANCE (MLI) STATISTICS			
	2022	2023	2024
Vehicle Registrations*	5,983,416	6,011,660	6,201,657
MLI Verification Notices (1)	341,637	310,535	310,337
MLI Suspensions (2)	275,168	248,054	228,811

*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			
	2022	2023	2024
Total Titles Issued	1,321,840	1,418,852	1,427,386
Motor Vehicle Titles Issued	1,312,802	1,406,891	1,414,496
Manufactured Housing Titles Issued	9,038	11,961	9,877
Manufactured Housing Title Cancellations*	601	797	649
Vessel Titles**	N/A	N/A	2,364

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

** The titling of vessels began January 1, 2024.

MOTOR VEHICLE FEES

	2022	2023	2024
International Registration Plan (IRP) Fees ¹	\$42,234,291	\$63,375,079	\$56,644,308
Motor Vehicle Registration Fees ²	\$179,509,432	\$230,466,265	\$250,464,100
Motor Vehicle Title Application Fees	\$22,519,638	\$21,755,338	\$21,677,633
Salvage (Rebuilt) Vehicle Inspection Fees ³	\$1,470,689	\$1,483,620	\$1,482,622
Mandatory Liability Insurance (MLI) Reinstatement Fees ⁴	\$10,718,074	\$11,715,165	\$10,334,680
Miscellaneous Tags ⁵	\$602,570	\$618,330	\$636,974
International Fuel Tax Agreement (IFTA) Collections	\$22,410,139	\$14,881,241	\$16,326,592
IFTA Decal Fees ⁶	\$773,296	\$745,144	\$1,460,351
IRP/IFTA Trip Permit Fees ⁷	\$771,760	\$737,800	\$719,460
Motor Vehicle Dealer License Fees ⁸	\$593,785	\$508,087	\$702,000
Automotive Dismantler and Parts Recycler License Fees ⁹	\$294,596	\$243,549	\$241,256
Scrap Vehicle Fees ¹⁰	\$35,968	\$36,884	\$47,685
Vessel Title Fees ¹¹	N/A	N/A	\$53,600
TOTAL	\$281,934,237	\$346,566,502	\$360,737,661

¹ Net collections after distribution to IRP member jurisdictions.

² 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.

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

⁴ 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.

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

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

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

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

⁹ Automotive dismantler and parts recycler 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.)

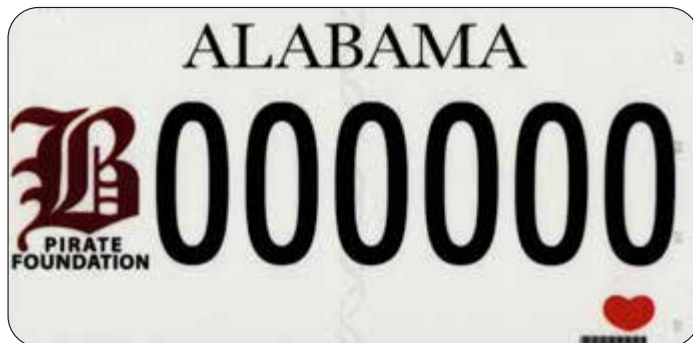
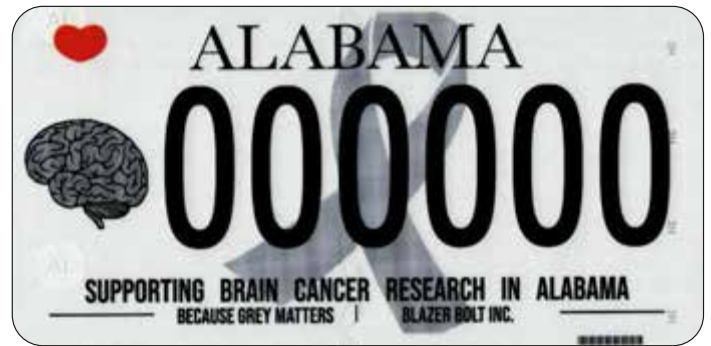
¹⁰ Scrap vehicle fees for automotive dismantler and parts recycler fees as provided by Section 32-8-87, Code of Alabama 1975.

¹¹ The titling of vessels began January 1, 2024.



New License Plate Designs

License plates first available for fiscal year 2024.



Collection Services

DELINQUENT TAXES COLLECTED			
	2022	2023	2024
Assessed Collections	\$163,721,799	\$184,463,784	\$204,930,136
Non-Assessed Collections	\$100,704,648	\$109,545,977	\$107,849,001
Total	\$264,426,447	\$294,009,761	\$312,779,137

6% INCREASE OVER PRIOR YEAR COLLECTIONS

Office of Taxpayer Advocacy

THE OFFICE OF TAXPAYER ADVOCACY ASSISTED **2,663** TAXPAYERS

PROVIDING **\$12,775,932** OF RELIEF

TAXPAYER RELIEF ORDERS			
	2022	2023	2024
Individual Income Tax	\$9,620,735	\$8,363,016	\$8,305,866
Taxpayers Assisted	2,132	1,949	1,943
Sales Tax	\$285,550	\$296,612	\$288,130
Taxpayers Assisted	462	500	427
Corporate/Business Income Tax	\$1,478,790	\$1,940,088	\$3,431,028
Taxpayers Assisted	41	42	69
Business Privilege Tax	\$70,485	\$76,326	\$86,638
Taxpayers Assisted	86	22	17
Withholding Tax	\$42,554	\$594,522	\$496,245
Taxpayers Assisted	101	82	179
Miscellaneous Tax	\$139,035	\$154,301	\$168,022
Taxpayers Assisted	24	16	28
Total	\$11,637,150	\$11,424,864	\$12,775,932
Total Taxpayers Assisted	2,846	2,611	2,663

Voluntary Disclosure Program

Fiscal Year	2022	2023	2024
Number of Applications	169	123	225
Collections	\$10,346,113	\$9,470,951	\$17,132,842



2024 Taxpayer Assistance

INCOME TAX ADMINISTRATION DIVISION

Taxpayer Assistance	Number Assisted
Phone Calls	334,600
Walk-ins	957
Help Center Tickets	2,162

INCOME TAX AUDIT AND APPEALS DIVISION

Taxpayer Assistance – Taxpayer Service Centers	Phone Calls	Walk-ins
Auburn/Opelika	16,348	3,084
Dothan	6,191	2,793
Gadsden	3,905	730
Huntsville	5,745	1,564
Jefferson/Shelby	11,717	1,596
Mobile	7,142	1,078
Montgomery	4,466	436
Shoals	985	359
Tuscaloosa	6,709	2,922
Total	63,207	14,562

BUSINESS AND LICENSE TAX DIVISION

Taxpayer Assistance	Number Assisted
Phone Calls	8,061
Walk-ins	N/A
Help Center Tickets	N/A

COLLECTION SERVICES DIVISION

Taxpayer Assistance	Number Assisted
Phone Calls	431,861
Walk-ins	5,055
Help Center Tickets	N/A

SALES AND USE TAX DIVISION

Taxpayer Assistance	Number Assisted
Phone Calls – Field Offices	33,714
Phone Calls – Central Office	56,302
Walk-ins – Field Offices	2,918

TAXPAYER ADVOCACY

Taxpayer Assistance	Number Assisted
Phone Calls	3,470
Walk-ins	8
Help Center Tickets	2

TOTAL TAXPAYER ASSISTANCE

Taxpayer Assistance	Number Assisted
Phone Calls	931,215
Walk-ins	23,500
Help Center Tickets	2,164
Total Taxpayers Assisted	956,879



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