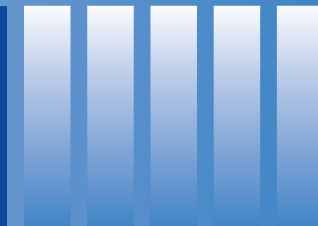




*State of Alabama Department of Revenue*  
***2014 Annual Report***







# 2014 Annual Report

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

## **Equal Employment Opportunity Policy**

It is the policy of the Department of Revenue not to discriminate against any employee or applicant because of race, color, religion, age, sex, national origin, or disability. The Department of Revenue is committed to recruiting, hiring, training, and promoting qualified individuals without regard to the above-mentioned protected statuses.

Division Directors shall ensure that all other personnel actions such as compensation, benefits, department-sponsored training, transfer, demotion, termination, leave without pay, return from leave without pay, and social recreation programs shall be administered without regard to race, color, religion, age, sex, national origin or disability.

Division Directors shall base employment decisions on the principles of equal employment opportunity and with the intent to further the Revenue Department's affirmative action program goals.

Division Directors shall take affirmative action to ensure that minority group individuals, females, and qualified disabled persons are hired and that these employees are encouraged to aspire for promotions and are considered as promotional opportunities arise.

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# 2014 In Review

## The ADOR

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

## 2014 In Review

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

Record year-end collections, organizational staffing changes, new leadership opportunities, ambitious service initiatives, and timely legislative mandates all contributed to an impressive 2014 year-end review of the ADOR.

## A Year of Record Collections

### Year-End Collections Top \$9 Billion

The Alabama Department of Revenue (ADOR) closed out its 2014 fiscal year with record collections, totaling over \$9.4 billion and marking a milestone in the department's collection history. Over \$8.6 billion of the \$9.4 billion was collected through electronic means. Delinquent tax collections also hit a record collection mark of over \$78 million.

Collections through Alabama's Voluntary Disclosure Program totaled \$1,461,986 for fiscal 2014. (Collections result from voluntary disclosure agreements—a taxpayer comes forward in a voluntary, anonymous fashion and seeks to report

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

Collections through Alabama's participation in the federal Treasury Offset Program (TOP), a debt collection program, totaled \$23,556,134 during calendar year 2014, representing 74,545 payments/offsets. Alabama began participation in the federal Treasury Offset Program\* in 2003 and since that time, the ADOR has collected \$138,537,571 in refunds/offsets, representing 489,944 payments/offsets.

*\*In 2009, legislation was passed that required the administrative fee charged by the U.S. Treasury Department for Alabama's participation in the TOP to be paid by Alabama taxpayers whose federal refunds are intercepted for payment of past-due Alabama income tax debts. Federal legislation passed by Congress in 1998 (P.L. 105-206) authorizes the federal government to offset federal tax refunds to satisfy state tax delinquencies*

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

## Commissioner Magee Appointed to Second Term on the Federation of Tax Administrators' Board of Trustees

The Federation of Tax Administrators (FTA) membership unanimously re-appointed State Revenue Commissioner Julie P. Magee to its board of trustees during the FTA's annual business meeting, held in June in Washington, D.C.

"I am once again humbled by the confidence my colleagues across the country have placed in me by re-appointing me to the board," said Magee. "I am honored to represent and serve Alabama as a representative on this prestigious board."

The Federation of Tax Administrators (FTA), organized in 1937, serves the principal tax collection agencies of the 50 states, the District of Columbia, and the city of New York. The work of the FTA is directed and governed by an 18-member

board of trustees, composed of tax administrators representing all regions of the country.

Commissioner Magee joins Kentucky State Revenue Commissioner Thomas Miller and Mississippi State Revenue Commissioner Ed Morgan as representatives of the Southeast Region.

Her appointment to the FTA Board of Trustees is a two-year appointment and will run through June 2016.

## **Commissioner's Recognition Award Presented to Sales and Use Tax Employees**

Sales and Use Tax Assistant Director Dan Bass nominated the division's call groups, both revenue examiners and clerical staff, as well as other helpful employees, for a special Commissioner's Recognition Award.

Bass offered many worthwhile reasons for the nomination.

"In addition to recognizing the two call groups, I want to acknowledge those employees who were not part of the call groups, but who assisted taxpayers by handling the overflow, performing RITS and MAT testing, and ensuring that workflow continued as smoothly as possible during this busy time. All have provided outstanding customer service and have exceeded our expectations implementing the new mandate for taxpayers to migrate from the current paperless system to MAT. Each employee already has a full-time job and associated duties and willingly put his/her daily responsibilities on hold in order to provide the service necessitated by the MAT conversion.

"Recently, our division has been inundated with taxpayer calls requiring extensive customer assistance. During one recent period, we received over 20,000 phone calls. Taxpayers have been frustrated, confused and in some cases, upset about the required change and migration. The division's call groups assumed the task with a positive attitude dealing with these callers and their frustration."

According to department records, in June, a total of 18,266 taxpayers filed their state sales tax returns using MAT, while in July, with much employee assistance, 42,262 taxpayers filed their state sales tax returns using MAT. One factor for consideration is these totals do not include all the other taxes that are administered by this division.

In addition, when it became evident this conversion assistance and customer service would have to be extended through the weekend, many volunteered to help. These volunteers assisted in working at the Call Center, the Montgomery Taxpayer Service Center, and the Central Office.

"The success of our employees' efforts has been realized in the heartfelt thanks and numerous kudos from taxpayers," Bass said.

"There is no better-qualified or more loyal group of employees in the department than those in the Sales and Use Tax Division's call groups, and the Commissioner's Recognition Award is more than justified in showing encouragement and appreciation for efforts and positive attitudes of so many dedicated employees."





*Sales and Use Tax Group I: 1st row, left to right: Betty Stough, Mary McGuire, Cameran Clark, Katherine Nazary, Tawanna Small, Frances Sankey; 2nd row, left to right: Commissioner Julie Magee, Traci Floyd, Myra Lewis, Rose Popwell, Pamela Nowden, Dorothy Barnes, Kay Motes; 3rd row, left to right: Brenda Wallace, Laura Reese, Linda Washington, Karen Johnson, Kimberly Patrick, Deputy Commissioner Curtis Stewart.*





*Sales and Use Tax  
Group II: 1st row, left to  
right: Meagan Travis,  
Victoria Oakes, Luke  
Rackliffe, Cathy Tatum,  
Mary Moore, Changlan  
Li; 2nd row, left to right:  
Commissioner Julie  
Magee, Amber Hartley,  
James Mayberry, Willie  
Mae Forbes, Charlotte  
Davis, Willie Woods,  
Monica Turner, Carla  
Dabney, Deputy  
Commissioner Curtis  
Stewart; 3rd row, left to  
right: Thomas Sims, Rex  
Martin, Felton Smith,  
Lula Clayton, Ruby  
Standberry, Nancy  
Vatca. Not pictured:  
Mac Sadler, Crystal  
Shaw, Leslie Rollins,  
Brandy Harrison,  
Pamela McCoy, Vince  
Arnold, Kellie Scott,  
Willene Richardson.*



## Changes in Alabama's Tobacco Tax Law Seek to Curb Evasion

### Alabama Tobacco Tax Law Changes Effective Oct. 1, 2014

Several significant changes in Alabama's tobacco tax law became effective Oct. 1, 2014.

"During the 2014 legislative session, Act 2014-262 was passed which established a new category for filtered cigars, removed references to retail-selling price of cigars, eliminated rates that were no longer used on cigars, as well as refined the reporting requirements of all tobacco wholesalers and retailers," explained State Revenue Commissioner Julie P. Magee. "The changes made by Act 2014-262 will benefit the industry on the whole, but will certainly make it harder and more difficult for unscrupulous individuals to evade tobacco taxes."

Specifically, the new law establishes a separate category and tobacco tax rates, based on weight per thousand, for "filtered" cigars, ranging from \$0.04 per ten cigars weighing three pounds or less per thousand to \$0.015 each for filtered cigars weighing more than three pounds per thousand. The rate for all other cigars will remain at \$0.0405 per cigar or \$40.50 per thousand.

Rates for cigarettes and other tobacco products are not affected by Act 2014-262. In addition to the modifications for cigars, the new law also provides several new reporting requirements and changes in how tobacco wholesalers and retailers report state and local tobacco taxes, as well as tougher enforcement provisions related to unreported tobacco tax and contraband products.

"All of these reporting changes will help address tobacco tax evasion in Alabama," said Magee. "Over the last several years, the department has ramped up its efforts to combat this growing problem that seems to be affecting all states, not just Alabama. We have worked with industry leaders and trade associations in

our state to come up with ways to confront this problem head-on, without imposing unrealistic recordkeeping burdens upon Alabama's tobacco wholesalers and retailers."

The notices were sent to all Alabama tobacco wholesalers and retailers of record, informing them of the important law changes that will affect their reporting and recordkeeping responsibilities.

View a copy of the NOTICE at <http://revenue.alabama.gov/tobaccotax/amendment-tt-262.cfm>.

For more information about Alabama's tobacco taxes, log onto ADOR's website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov) and click on <http://revenue.alabama.gov/tobaccotax/>.

## ADOR Launches New Online System

### Electronic Sales Application for Tax Delinquent Property Now Available

The process of buying tax delinquent property became easier and much more efficient with the launch of the department's newest online feature: ADOR's electronic sales application for tax delinquent property.

"This new application will enable interested persons to search our database of tax delinquent properties quickly and easily, locating properties they are interested in purchasing. They can then submit their sales applications online, providing them with an immediate confirmation that their applications have been received. The entire sales application process now can be handled online; whereas before, it was largely a manual process," explained Alabama Revenue Commissioner Julie Magee.

Key features to the new online system are the searchable database and the automated application process. Prospective purchasers can search tax delinquent properties in various ways: by county; by the person's name in which the property

was assessed when it sold to the state for delinquent taxes; by the certificate of sale number (CS#); or by the parcel number of the property. In addition, certain information fields on the sales application are automatically filled in or populated, which greatly reduces the risks for errors.

“Once the prospective purchaser enters certain personal information required to complete the application process, the application can then be submitted with a click of a button,” explained Magee.

The completed application is transmitted directly to ADOR’s Property Tax Division for processing. The prospective purchaser will receive confirmation that his or her application was received, along with information concerning the processing of the price quote.

The link to the new online system is available on the department’s website at <http://revenue.alabama.gov/property/landsales/>.

Currently, over 30,000 parcels of tax delinquent properties are held in the State of Alabama’s inventory for sale. On average, the department processes between 500 and 1,000 sales applications monthly.

For more information concerning Alabama’s tax delinquent property sales, application procedures, and helpful tips on reading transcripts of tax delinquent property, visit the department’s website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov) and log onto the “Property Tax Division” page, “Tax Delinquent Property for Sale” at <http://revenue.alabama.gov/property/landsales/>.

## **Alabama Center for Insurance Information and Research Established**

Alabama Revenue Commissioner Julie Magee was present at Gov. Robert Bentley’s signing of the executive order establishing the Alabama Center for Insurance Information and Research on Oct. 23. The center, to be housed at the University of Alabama’s Culverhouse College of Commerce, will focus on providing insurance information for Alabama property owners.

Magee, along with other representatives, will serve on an advisory board of directors responsible for governance of the center.

In addition to Revenue, Gov. Bentley’s executive order provides that the advisory members will include representatives from the governor’s office, the Alabama Department of Insurance, the Alabama Bankers Association, the Alabama Mortgage Bankers Association, the Home Builders Association of Alabama, Alabama Smart Homes (Smart Homes America), consumer group organizations and nonprofits, as well as the chair of the Alabama Senate’s Banking and Insurance Committee and the chair of the Alabama House Insurance Committee.



*Gov. Robert Bentley signs the executive order establishing the Alabama Center for Insurance Information and Research. He is joined by (from left) State Insurance Commissioner Jim Ridling, State Revenue Commissioner Julie Magee, Dean of the University of Alabama's Culverhouse College of Commerce and Business Administration Dr. Michael Hardin. (photo courtesy of Governor's Office)*



## Recent Organizational Changes

### **Helms Named Collection Services Division Director, Reynolds Names Sales and Use Tax Assistant Division Director**

Helms was named director of the Collection Services Division, and Rouen Reynolds was named assistant director of the Sales and Use Tax Division, effective Aug. 1, 2014.

With a bachelor's in business administration from Troy University (emphasis in accounting) and a master's in public administration from Auburn University at Montgomery, Valynn brings a wealth of knowledge from these educational institutions. With her more than 29 years of work experience in Revenue, she brings valuable and varied experience to her new position.

She has received the President's Award from the National Association of Unclaimed Property Administrators for her development of the national electronic reporting standard for corporations, etc., to report unclaimed property to the states. She has been named Revenue's Employee of the Year and has served on numerous committees for the governor, commissioner, and regional and national organizations.

Rouen Reynolds has 35 years with the State, 22 of those working here in Revenue. She graduated from Troy University Montgomery Campus with a bachelor's in business (accounting concentration). Her CPA designation, her work as a foreign audit specialist, and her management experience in various department areas qualify her as an exceptional leader for this position.

Rouen has worked at the Montgomery Taxpayer Service Center, in a satellite office in Troy, the Mobile and Dothan districts and the Auburn Opelika Taxpayer Service Center.



*Valynn Helms*





*Rouen Reynolds*

## Magee, Coone Attend Bill Signing



*Gov. Robert Bentley poses for a photo with Revenue Commissioner Julie Magee (right) and Brenda R. Coone (left), Director, Alabama Department of Revenue Motor Vehicle Division, at a ceremonial bill signing for House Bill 112 in the Old House Chamber of the Alabama State Capitol, Wed., Feb. 26, 2014. The bill authorizes Jefferson County residents to buy and renew car tags from city offices rather than only from the Jefferson County Courthouse. The bill should reduce long lines and waiting to renew car tags. The bill was co-sponsored by Sen. Jabo Waggoner of Vestavia Hills and Rep. Paul DeMarco of Homewood.*



## ADOR Representatives Attend Bill Signing

ADOR representatives recently attended the ceremonial signing for House Bill 404 (Act 2014-262), which became effective on Oct. 1. The tobacco tax bill adds a definition for semi-jobber, separates filtered cigarette-sized cigars from little cigars, revises invoice and reporting requirements, amends tobacco confiscation procedures, requires a website listing of distributors, and imposes additional non-compliance penalties.



*Gov. Robert Bentley (seated) is joined by (1st row, left to right): Rep. Mike Jones, industry representatives Butch DiChiara, Paul DiChiara and Ellie Taylor; ADOR Business and License Tax Division's Loretta Nelson and Alisa Johnson; (back row, left to right): industry representative Phil Norris; ADOR Business and License Tax Division's Randy Winkler, ADOR Tax Policy and Research Division Director Mike Gamble, ADOR Business and License Tax Division's Brian Richardson, ADOR Business and License Tax Division Director Janet Stathopoulos, and ADOR Commissioner Julie Magee.*

## Severe Weather Preparedness STH Weekend Feb. 21-23

The severe icy conditions that plagued us on Jan. 28, were a harsh reminder that we need to be prepared for adverse weather conditions, be it ice, snow, hurricanes or tornadoes. Many times we are caught unaware when dangerous weather occurs and find ourselves without the necessary provisions.

Last year's Severe Weather Preparedness Tax Holiday ran from 12:01 a.m. Friday, Feb. 21 through Sunday midnight, Feb. 23. During that time, certain items were exempt from state sales tax. Many cities and counties participated in the special STH weekend, waiving their sales tax as well.

Shoppers found deals on batteries, plastic tarps, smoke detectors, duct tape, weather radios and other necessities vital to personal safety in a weather emergency.

The complete list of tax-exempt items is available at <http://revenue.alabama.gov/salestax/WPHolidayQuickRefSheet14.pdf>.

The list of participating cities and counties is available at <http://revenue.alabama.gov/salestax/WPHoliday.cfm>.

## Magee Joins STH Press Conference

*ADOR Commissioner Julie Magee joined Gov. Robert Bentley, other state officials, and representatives from the retail community for the STH Severe Weather Preparedness press conference held Thursday, Feb. 20, at Lowe's in Montgomery. In attendance were (shown left): National Weather Service Meteorologist Jim Stefkovich, Gov. Robert Bentley, Alabama Emergency Management Agency Director Art Faulkner, and Alabama Revenue Commissioner Julie Magee. Not pictured, Alabama Retail Association President Rick Brown.*





## Magee Attends SourceHOV Ribbon-cutting



*Shown front, left to right: Alabama Commissioner of Revenue Julie Magee, ADOR Processing Division Director Anne Glenn, Georgiana Mayor Jerome Antone, SHOV Public Sector VP Paul Rio, SHOV Administrative Assistant Brandi Scarver-Lindo, Greenville Area Chamber of Commerce Executive Director Francine Wasden, Greenville Area Chamber of Commerce Operations Coordinator Laura Sadowski; back row, left: SHOV Director of Business Development Mike Smith, ADOR Processing Division Assistant Director Don Graham, Greenville Mayor Dexter McLendon, Butler County Commissioner Frank Hickman, SHOV Director of Operations Dennis Harvey, SHOV Georgiana Operations Manager Melissa English. (Photo courtesy of Anna Schofield, Greenville Advocate)*



## Magee on "Capitol Journal"



*Commissioner Julie Magee was a guest on APT's "Capitol Journal," where she was interviewed by host Don Dailey about various legislative issues and the tax filing season. The show covers significant topics in the Alabama Legislature and features newsmakers and state government representatives.*

## MV Conducts Training for Jefferson County Localities

Revenue's Motor Vehicle Division hosted a three-day seminar March 11-13 for city officials in Jefferson County to acquaint them with Act 2014-007. The legislation authorizes Jefferson County residents to renew their car tags at city offices rather than only from the Jefferson County Courthouse. To renew at their city hall, taxpayers must be a resident of the city.

Passed to alleviate long lines and hours of waiting to renew car tags, the bill provides that cities will be allowed to renew tags only for vehicles a person already owns.

Speakers from the Examiners of Public Accounts and the State Comptroller's Office joined ADOR Motor Vehicle presenters and an ADOR Property Tax presenter.

The informative seminar was attended by 20 representatives from the following organizations: Jefferson County, Cities of Vestavia Hills, Birmingham, Trussville, Mountain Brook, Irondale, Gardendale and Leeds; Town of Sylvan Springs, Ingenuity (registration system vendor), and the University of Alabama Center for Advanced Public Safety.



*Presenters included (left to right): Kathy Wren, James Hall, Examiners of Public Accounts; Sherry Helms, Brenda Coone (MV Division Director), Anthony Evans, Maria Chamnong, Motor Vehicle Division; Will Martin, Property Tax; Jay Starling, (Motor Vehicle Division Assistant Director); Peyton Bowen, Comptroller's Office; Don Clemons, Motor Vehicle Division; Chris Lentini, Comptroller's Office; Lisa Blankenship, Motor Vehicle Division.*



## ADOR Reps Attend Training Seminar

Auburn University's Center for Governmental Services Office offered a two-day program April 9 and 10 for employees involved in the training of state and/or county employees and taxpayers. The "Train the Trainer" Program is designed to enhance presentation techniques and student interaction skills.



*Front row, left to right: Kristy Gadson (Sales & Use Tax, Jefferson/Shelby TPSC); Vicki Gardino (Sales & Use Tax, Dothan TPSC); Amanda Wolfe (Property Tax); back row, left to right: Clay Henley (Montgomery County Chief Appraiser); Jeremy Calloway (Property Tax); Owen Carothers (Sales & Use Tax); Michele Mayberry (Sales & Use Tax Manager, Mobile TPSC); Barry Willingham (Cullman County Revenue Commissioner); Matt Lewis (Sales & Use Tax, Mobile TPSC).*



**From the Field: Mobile TSC –** Sales and Use Tax’s Ashley Hancock (left) and Matthew Lewis represented the department at the recent 2014 Alabama League of Municipalities Annual Convention and Expo in Mobile. According to Supervisor Michele Mayberry, “The department received many compliments on One Spot from both municipal officers and retail vendors participating in the convention.”



## Business and License Tax Conducts Training

The department's Business and License Tax Division held a two-day training session March 11 and 12 in the Gordon Persons Building. Following are some of the attendees and speakers.



*Lee Poe responds to a question.*





*Listening and taking notes are (front row, left to right): Peyton Merritt, Charles Tice; 2nd row (left to right); Ken Wright, Steve DeSantis.*



*Attendees appeared to enjoy the presentations. Shown (front row, left to right): Kristina Walker, Lindsey Woodard; 2nd row (left to right): Jane Eller, Kathryn Goins.*





*This year's class included: (front row, left to right): Randall Talley, Lindsey Woodard, Daniel Sirmon, Kristina Walker, Derek Rogers, Courtney Bruce; (2nd row, left to right): Ronnie Cox, Charles Tice, Lee Poe, Kathryn Goins, Randy Winkler; (3rd row, left to right): Danny Leathers, Todd Powell, Brian Richardson, Peyton Merritt, Jane Eller, Royce Lader, Steve DeSantis, Ken Wright, Director Janet Stathopoulos.*



## Motor Vehicle Reps Give Presentations at IRP 2014 Annual Meeting

Motor Vehicle representatives Jay Starling and Renee Kyser made presentations at the 2014 International Registration Plan Annual Meeting in Albuquerque, N.M., May 13-14. Assistant Director Starling presented the Full Reciprocity Plan to the IRP membership. According to the IRP website, "This plan (FRP) will change the Plan to make it more efficient, more equitable and more flexible for its member jurisdictions and registrants by granting full reciprocity for all apportioned vehicles in all member IRP jurisdictions and removing from the Plan any provisions related to estimated distance."



*Jay Starling addresses the membership.*

Kyser, past chair of the PRC, went out a day early for the Peer Review Committee meeting, where she worked with other committee members to revise the current compliance guide. She also presented an audit ballot to the membership on behalf of the jurisdiction representative from Nebraska who was delayed due to travel woes.



*Renee (right) works with current vice-chair Jerri Hunter, Idaho, on compliance guide revisions.*

## **MV Representatives Attend Alabama Licensing Officials Conference**

Several representatives from ADOR's Motor Vehicle Division attended and made presentations at this year's Alabama Licensing Officials Conference.

The conference, hosted by the Association of Alabama Tax Administrators, was held Jan. 15-16 at the Marriott Legends Capitol Hill in Prattville.

*Shown left are: Anthony Evans,  
Maria Chamnong, Lisa  
Blankenship, Sherry Helms,  
Motor Vehicle Division Director  
Brenda Coone and Assistant  
Division Director Jay Starling.*





## **ADOR Reps Attend Randolph County Meeting**

Ashley Hancock, Wayne Harkins and Sylvester Williamson attended a Lunch and Learn Seminar sponsored by the Randolph County Chamber of Commerce. According to Hancock, "I covered the Revenue topics of ONESPOT, the Back to School Sales Tax Holiday, Consumer's Use Tax and new rules pertaining to Local Nexus and Estimate Filers."

Prior to the meeting, Hancock met with Randolph County Commissioner Josh Burns, county revenue officers, a City of Roanoke revenue officer, and several chamber members to discuss ways of increasing local revenue.



*(Shown left) are Sylvester Williamson, Auburn/Opelika TSC;  
Ashley Hancock, Mobile TSC; Wayne Harkins,  
Auburn/Opelika TSC.*



# Mission Statement

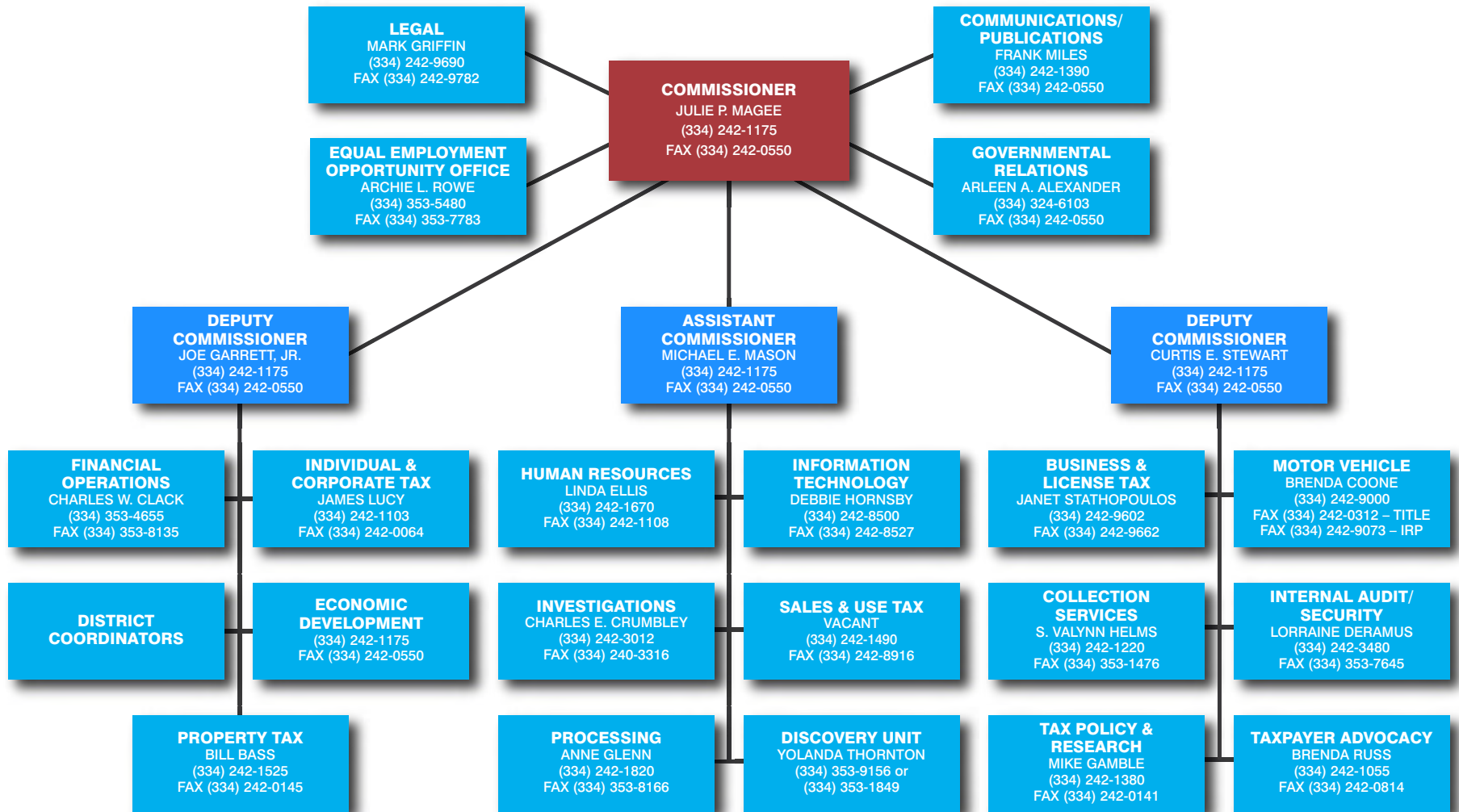
## Our Mission

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

Adopted Sept. 5, 1996

# Organizational Chart

## Alabama Department of Revenue



# Organization

The following section contains an overview of the organizational structure of the Revenue Department, covering the period Oct. 1, 2013, through Sept. 30, 2014. To accomplish its diverse administrative, collection, and enforcement responsibilities, the department is organized into 12 divisions.

## The Organization

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

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

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

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

## The Office of the Commissioner

### Offices/Sections

#### **Discovery Unit**

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

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

#### **Financial Operations**

#### **Internal Audit**

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

#### **Governmental Relations**

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

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

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

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

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

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



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

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

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

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

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

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

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

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

### **Governmental Relations...**

The Governmental Liaison Manager's role is to facilitate conversation between the state and all local revenue, property tax, probate judges and license commission offices to ensure the department is providing the best possible service and resources for the local governments. Some of the projects will include: ONE SPOT, Atlas Alabama and OPPAL.

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

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

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

## **Divisions**

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

The Business and License Tax Division has the following responsibilities:

- Administers, collects, and enforces the gasoline tax, aviation excise tax, motor fuels tax, lubricating oils tax, motor carrier mileage tax, scrap tire environmental fee, tobacco tax, as well as tobacco master settlement agreement provisions and non-participating tobacco manufacturers escrow payments, hazardous waste fee, storage tank trust fund fee, playing cards tax, horse wagering fee, pari-mutuel pool taxes, solid waste disposal fee, in addition to severance taxes

on gas and oil, coal, forest products, iron ore, and other natural minerals.

- Issues automobile dismantler and parts recycler licenses and motor vehicle buyer's identification cards. Administers the issuance of various county licenses, as well as the wholesale oil/import license fee.
- Collects 17 county tobacco taxes, three county fuel taxes, and three county solid minerals taxes.

### **Sections**

**Administration/Assessments**

**Motor Fuels and Examination**

**Tobacco, Severance and License**

### **Audit and Assessment Activity**

During fiscal 2014, the Business and License Tax Division conducted 186 audits. Audit collections, refund reductions, and assessments totaled \$8,538,002.07. The division issued 743 license citations, totaling \$238,885.97, and conducted 268 reviews.

During fiscal 2014, the division entered 814 preliminary assessments, totaling \$4,073,653.05, and 448 final assessments, totaling \$771,069.48.

The Business and License Tax Division collected \$290,347.84 in payments for preliminary assessments and \$71,225.84 in payments for final assessments during the 2014 fiscal year.

## **Collection Services Division**

The Collection Services Division has the following responsibilities:

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

- Initiation of civil legal actions against taxpayers as a result of noncompliance with Alabama's tax laws.

### **Sections**

**Office of the Director**

**Administrative Services**

**Garnishment**

**Office Collections**

**100 Percent Penalty**

**Field**

## **Human Resources Division**

The Human Resources Division is responsible for the following:

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

## Individual and Corporate Tax Division

The Individual and Corporate Tax Division has the following responsibilities:

- Administers and collects Alabama's individual income tax, corporate income tax, financial institutions excise tax, and the business privilege tax.
- Conducts audits of individual Alabama taxpayers and corporations doing business in Alabama, as well as audits of various tax incentive programs.
- Provides taxpayer assistance at each of the nine taxpayer service centers located across the state.

### Sections

#### **Field Operations**

#### **Tax Administration**

### **Audit and Assessment Activity**

### **Field Operations**

For fiscal year 2014, Field Operations completed 4,311 field audits, totaling \$501,378,861 in audit production, and entered 5,240 preliminary assessments totaling \$49,057,844 and 5,729 final assessments totaling \$20,858,380. Audit collections for FY 2014 totaled \$13,384,651.

### **Tax Administration**

For fiscal year 2014, Tax Administration processed 2,922,631 returns and adjusted 168,389 returns, resulting in additional revenues of \$141,582,618, and entered 99,338 preliminary assessments totaling \$99,241,809 and 204,058 final assessments totaling \$97,179,949. Collections, less refunds, totaled \$3,565,803,123.

## Information Technology Division

The Information Technology Division has the following responsibilities:

- Develops, implements, and maintains various mainframe and client-server computer systems for the department.
- Provides end-user PC, telephone, Help Desk, and other technical services to all divisions.
- Maintains a departmental Local and Wide Area Network (LAN/WAN).
- Installs and maintains all computer hardware and software.
- Provides assistance in the acquisition and implementation of vendor-supplied systems and technologies.

### Sections

#### **Administration**

#### **Computer Security**

#### **Client Services**

#### **Computer Operations**

#### **Client/Server Systems**

#### **Database Administration**

#### **Network Services**

#### **Integrated Tax Systems**



## Criminal Investigations Division

The Criminal Investigations Division has the following responsibilities:

- Investigates and prosecutes tax evasion and other financial crimes.
- Investigates Internal Integrity.
- Inspects rebuilt motor vehicles for stolen parts.

### Sections

#### Special Investigations Section

##### Motor Vehicle Inspections

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

## Legal Division

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

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

## Motor Vehicle Division

The Motor Vehicle Division has the following responsibilities:

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

### Sections

#### Administrative Registration Title

### Audit Activity

During fiscal year 2014, the Motor Vehicle Division conducted 133 compliance audits under requirements of the International Registration Plan and 71 audits under the International Fuel Tax Agreement.

## Processing Division

The Processing Division is responsible for the following:

- Implementation and maintenance of the Revenue Integrated Tax System (RITS)
- Processing of electronic funds transfers.
- Management of Cashier's Office.
- Various document and data processing functions.

- Management of mailroom facility.
- Management of Records Center, departmental archives, and records destruction.
- Oversight of various vendor contracts related to mail processing, data processing and imaging, remittance processing, and records destruction.

## Property Tax Division

The Property Tax Division is responsible for the following:

- Administers general property tax laws, the state appraisal program, boards of equalization, state land commission (tax land sales), and property tax exemptions to industrial plants.
- Assesses railroad and public utility property.
- Equalizes all real estate and personal property assessments in the state.
- Administers and collects the freight-line equipment company tax.
- Prepares annual motor vehicle, manufactured home, and aircraft assessment manuals.
- Updates the Alabama Appraisal Manual, real estate, and personal property manuals.
- Conducts ratio studies; conducts training related to property tax valuation.
- Audits businesses for personal property tax compliance.

### Sections

**Administration**

**Equalization**

**Tax Land Sales**

**Utility Assessments**

**Personal Property**

**Motor Vehicle Valuations**

## Property Tax Assessments

In FY 2014 property tax assessments for airlines, railroads, and public utilities totaled \$17,993,029,113 in market value with an assessed value of \$5,161,988,400. License tax assessments for freightlines totaled 296 companies with an assessed value of \$115,679,080.57 and resulted in total tax collections of \$4,048,767.82.

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

## Sales and Use Tax Division

The Sales and Use Tax Division has the following responsibilities:

- Administers, collects, and enforces the following taxes and fees: sales, use, lodgings, rental, contractors' gross receipts, cellular telecommunications, dry cleaning environmental response trust fund, hydro-electric kilowatt hour, nursing facility, pharmaceutical providers', pre-paid wireless 9-1-1 service charge, utility gross receipts, utility service use, and utility license (2.2%).
- Collects 203 local sales, use, rental and lodgings taxes for 162 localities.

### Sections

**Tax Administration**

**Field Operations**

**Assessments**

## Audit and Assessment Activity

### Sales and Use Tax Section

During fiscal 2014, the Sales and Use Tax Division conducted 2,957 audits.

Audit collections, refund reductions, delinquents, license amounts, and assessments totaled \$53,591,693.

During fiscal 2014, the division entered 24,887 preliminary assessments, totaling \$96,705,868.77, and 6,847 final assessments, totaling \$19,878,429.69. The Sales and Use Tax Division collected \$7,813,933.35 in payments for both preliminary and final assessments during 2014.

## **Tax Policy and Research Division**

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

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



# 2014 Legislative Highlights

## Revenue-related Legislation

### 2014 Regular Session

#### General Revenue-related Acts

##### **Act 2014-015 (SB 207)**

###### **Prohibits Imposition of Business License Tax on Rental of Residential Real Estate on Per Unit Basis**

This act prohibits a municipality from imposing a business license tax on the rental of residential real estate on a per unit basis unless the municipality was imposing a business license tax on residential real estate on a per unit basis prior to Jan. 1, 2014; term business license tax does not include a privilege or license tax in the nature of a lodging tax; this act does not prohibit a municipality or related board or entity from imposing fees on commercial or residential developments or projects.

*Effective Date: Feb. 18, 2014*

##### **Act 2014-133 (SB 173)**

###### **Requires state, Counties, Municipalities and Other Governmental Entities to Disclose Certain Information Following the Purchase of Real Property**

This act requires the state, a county, a municipality, any other governmental entity, or any quasi-governmental entity to disclose information concerning the purchase of any real property with public funds within 60 days following the purchase; if the purchase is tied to a specific economic development project, disclosure is not required until 60 days following the announcement of the project; if purchase is tied to an acquisition for public utility or public works purposes as a part of a single project or the acquisition of rights-of-way, disclosure is not required until 60 days

following the acquisition of the last parcel of property; the disclosure required will include any appraisals done on the property, any contracts related to the purchase, all terms of the purchase, the source of all funds used in the purchase and any other related materials; the required disclosure of appraisal information will be limited to the property identification, appraiser identification, date of appraisal and the appraised value; the disclosure will be made via a report available to the public, will be attached to the minutes for the next scheduled meeting of the body following the purchase and, if applicable, will be published on the body's website; disclosure is not required if the decision to purchase the property is made at an open meeting of the purchasing entity for which advance notice was given as required by law and the minutes of that meeting include all of the required disclosure information.

*Effective Date: June 1, 2014*

##### **Act 2014-144 (HB 02)**

###### **Alabama Limited Liability Company Law of 2014**

This act adds Chapter 5A of Title 10A, comprised of Sections 10A-5A-1.01 to 10A-5A-12.08, to the *Code of Alabama 1975*; amends Sections 10A-1-1.03 and 10A-1-1.08; Sections 10A-5-1.01 to 10A-5-9.06 will be repealed on Jan. 1, 2017; states that a member of a Limited Liability Company (LLC) is not liable for a debt, obligation or liability of the LLC or a series thereof; provides that members can be relieved of liability if they relied in good faith on the records of the entity or a statement by another member; LLC is allowed to re-instate after dissolution and can set up series of assets with only certain members of the entity - like a division within the LLC; protects the series of assets from other liabilities of the entity; a Single Member LLC is included as an organization under this act for means of limiting liability; if a company converts to a LLC, the debts do not transfer to the converted organization; provides for claims against dissolved series; governs all LLCs formed after Jan. 1, 2015, except an LLC that elects to be subject to this chapter.

*Effective Date: Jan. 1, 2015. Repealed Sections effective Jan. 1, 2017.*

**Act 2014-146 (HB 105)**

**Creates the Alabama Tax Tribunal**

This act adds Chapter 2B to Title 40 of the *Code of Alabama 1975*; amends Sections 40-2A-3, 40-2A-4, 40-2A-5, 40-2A-7, 40-2A-8 and 40-18-27; repeals Section 40-2A-9; creates an independent executive branch agency, the Alabama Tax Tribunal; replaces the Administrative Law Division with the tribunal and Administrative Law Judge within the Department of Revenue for hearing appeals of tax matters and other matters of the Department of Revenue as well as certain participating self-administered counties and cities; provides hiring and replacement of a judge or judges of the tribunal and for the functions of the tribunal; judges required to have the requisite knowledge and experience to hear and resolve disputes between taxpayers and the Department of Revenue or taxpayers and any self-administered county or municipality that has elected to participate with the tribunal; creates an Associate Alabama Tax Tribunal Judge and a Chief Alabama Tax Tribunal Judge or Chief Judge; self-administered counties or municipalities participating with the tribunal will have the same authority provided to the Commissioner of the Department of Revenue relating to installment payments with respect to taxes administered or collected by the self-administered county or municipality; revises the date the final assessment was made from the time it was entered to the date the assessment was mailed.

*Effective Date: This act applies to: 1) all proceedings commenced in the Alabama Tax Tribunal on or after Oct. 1, 2014, and 2) all administrative proceedings commenced prior to Oct. 1, 2014, that have not been the subject of a final and irrevocable administrative action as of Oct. 1, 2014. Any administrative proceeding where a hearing commenced prior to Oct. 1, 2014, will be transferred to the Alabama Tax Tribunal. This act will not affect any proceeding, prosecution, action, suit or appeal commenced in the judicial branch before Oct. 1, 2014. The*

*appointment of a chief judge to the Alabama Tax Tribunal will take effect on July 1, 2014.*

**Act 2014-147 (HB 384)**

**Income Tax Credit for Contributions to Qualifying Educational Expenses Directly Associated with Career-Technical Enrollment Program**

This act provides a state income tax credit to individuals and businesses that make contributions to the Department of Post-secondary Education for qualifying educational expenses directly associated with the Career-Technical Dual Enrollment Program as defined by the State Board of Education; credit may be claimed by the taxpayer, who is not a dependent of another taxpayer; amount of the credit is equal to 50% of the total contribution, but cannot exceed 50% of the taxpayer's total Alabama income tax liability, and in no case more than \$500,000 for any given tax year; any unused portion of the credit may be carried forward for 3 years; the cumulative amount of tax credits issued pursuant this act shall not exceed \$5,000,000 annually; the Department of Revenue, in conjunction with Department of Post-secondary Education, is responsible for developing procedures to notify the taxpayers when the \$5,000,000 annual limitation has reached; the Commissioner of Revenue shall annually report the total amount of tax credits claimed and authorized as per this act, on or before the fifteenth day of each regular session, to the Director of Finance, the Chair of the House Ways and Means Education Committee, and the Chair of the Senate Finance and Taxation Education Committee.

*Effective Date: March 11, 2014. The tax year beginning date for the credit is Jan. 1, 2015.*

**Act 2014-157 (HB 365)**

**Creates the Facilitating Business Rapid Response to Declared Disasters Act of 2014**

This act creates the Facilitating Business Rapid Response to Declared Disasters Act of 2014; provides for establishing presence, residency, or doing business in the state for out-of-state businesses, including affiliates of in-state businesses, that temporarily provide resources and personnel in the state during a state of emergency declared by either the Governor, the President of the United States, the Legislature, or other authorized representative; provides that out-of-state businesses will be authorized to repair, renovate, install, as well as provide services for business activities that relate to infrastructure that has been damaged, impaired or destroyed; provides that out-of-state businesses will be exempt from income tax or other business taxes and exempts them from the payment of use tax on equipment brought into the state during a disaster period.

*Effective Date: March 13, 2014*

**Act 2014-158 (HB 400)**

**Establishes a Uniform Motor Vehicle Dealer License**

This act amends Sections 40-12-264, 40-12-390, 40-12-391, 40-12-392, 40-12-395, 40-12-396, 40-12-398 and 40-12-400; requires a uniform motor vehicle dealer license for all motor vehicle dealers except dealers selling only utility trailers or non-title trailers; dealer must present dealer regulatory license and applicable dealer privilege license to obtain dealer license plates; allows a new motor vehicle dealer to purchase a maximum combined total of 25 dealer and motorcycle dealer license plates; allows a used motor vehicle dealer to purchase a maximum combined total of 10 dealer and motorcycle license plates; allows any new or used dealer who completes 1,500 or more applications for title involving title transfer to purchase a maximum 25 additional combined dealer and motorcycle license plates; allows county license plate officials to charge an additional \$1.75 issuance fee for

manufacturer license plate to be deposited in the county general fund for the operation of the Issuing official's office; requires motorcycle and trailer dealers to obtain a dealer regulatory license provided under 40-12-391; trailer dealers who do not sell trailers that are subject to titling are exempt from this requirement; includes the wholesale and rebuilder license categories in the new license category; includes the wholesale and rebuilder license categories in the used dealer license category; eliminates the reconitioner license category and combines it with the rebuilder license category; increases the dealer license fee from \$10 to \$25 for each dealer license category; provides for a civil penalty up to \$5,000 for a licensee who fails to maintain blanket liability insurance; decreases the requirement for applying for an off-site license from 14 days to 1 day prior to the sale; allows a dealer license to be revoked if the dealer's designated agent status is revoked; increases the surety bond amount to \$50,000 for all motor vehicle dealers and provides that the bond will also satisfy the designated agent bonding requirements provided in Section 32-8-34.

*Effective Date: Section 1 – Oct. 1, 2014, Section 2 – Aug. 1, 2014.*

**Act 2014-211 (HB 434)**

**Changes Effective Date of Act 2013-443 to Aug. 1, 2014**

This act changes the effective date of Act 2013-443 of the 2013 Regular Session from Oct. 1, 2014, to Aug. 1, 2014; Act 2013-443 exempts certain durable medical equipment and supplies billed to a third party payer pursuant to a prescription from state, county and municipal sales and use taxes.

*Effective Date: April 2, 2014. Effective date of Act 2013-443 is changed to Aug. 1, 2014.*



**Act 2014-262 (HB 404)**

**Tobacco Products; Definitions Revised and Archaic Language Removed, Wholesaler Invoices Computerized; Penalties Imposed**

This act amends Sections 40-25-1, 40-25-2, 40-25-4, 40-25-7, 40-25-8, 40-25-9, 40-25-13, 40-25-20 and 40-2A-10; adds Section 40-25-16.1; defines terms relating to wholesale dealers and jobbers; separates little cigars from filtered cigarette-sized cigars; eliminates cigar categories for which tax is no longer applicable; removes archaic language requiring distributors to cancel a stamp when it has been affixed to tobacco products; requires the state tobacco tax amount to be separately stated on the wholesaler invoice; requires retailers to maintain 90 days of invoices; requires computer and machine generated invoices which show the seller's or supplier's name; Department of Revenue penalties would apply for failure to maintain records; provides for confiscation of tobacco if invoices are not maintained or if products are stored by non-permitted or non-registered entities; provides for Department of Revenue penalties for reusing or refilling tobacco containers or otherwise violating any provision of Chapter 25, requires each wholesaler, jobber, semijobber, registered retailer, importer or other person selling, receiving or distributing tobacco products in Alabama for resale to file a report of its activity to the Department of Revenue between the first and twentieth of each month; provides for additional reporting and web site listing by the Department of Revenue of permitted and registered tobacco distributors.

*Effective Date: Oct. 1, 2014. No later than 90 days after the passage of this act (April 2, 2014), the Commissioner of Revenue will establish a website for listing each wholesaler, jobber, semijobber, retailer, importer or distributor of tobacco products that have qualified or registered with the Department of Revenue.*

**Act 2014-284 (HB 235)**

**General Fund Appropriations Bill**

This act makes appropriations for the ordinary expenses of the executive,

legislative and judicial agencies of the State, for other functions of government, for debt service and for capital outlay for the fiscal year ending Sept. 30, 2015.

*Effective Date: Oct. 1, 2014*

**Act 2014-287 (SB 265)**

**Authorizes ADOR to Contract with Third Party to Manufacture and Distribute License Plates and Validation Decals**

This act adds Section 32-6-64.1 to the *Code of Alabama 1975*; authorizes the Department of Revenue to contract with a third party to manufacture and distribute license plates and validation decals; the amount distributed to the Department of Corrections, prior to the effective date of this act, will not be reduced except by the amount of the cost of material, production and distribution of license plates which would have been incurred if the plates were produced by the Department of Corrections; any amounts distributed to the Department of Corrections pursuant to subsection 32-6-64.1(b) are continuously appropriated to the Department of Corrections for departmental operations; the distribution of a license plate or validation decal pursuant to Section 32-6-64.1 will not affect the issuance fee of the judge of probate or other license plate issuance official.

*Effective Date: April 7, 2014*

**Act 2014-293 (SB 61)**

**Alabama Business and Nonprofit Entities Code; Merger and Conversion Provisions Revised**

This act amends Sections 10A-1-4-.02, 10A-1-8-.01, 10A-1-8-.02 and 10A-1-8-.04; revises certain provisions relating to merger and conversion in the Alabama Business and Nonprofit Entities Code; clarifies governing documents and personal liability regarding conversions; defines entity without owners; clarifies statement of conversion; specifies process of conversion for these entities without owners; clarifies a plan of merger; specifies plan of merger for nonprofit corporations;

clarifies delayed effective date for mergers.

*Effective Date: July 1, 2014*

**Act 2014-295 (SB 86)**

**Grants Military Personnel on Deployment during Any Part of His/Her Motor Vehicle License Renewal Month an Additional 30 Calendar Days from Date Deployment Ends to Renew Motor Vehicle Registration without Incurring Late Registration Penalty**

This act amends Section 32-6-65; provides that any person on military deployment during any part of his/her designated registration renewal month, except a person with a discharge characterization of dishonorable or other than honorable, who renews his/her motor vehicle registration within 30 calendar days from the date deployment ends will not be assessed a late registration penalty or associated interest charges; documents used as evidence of military deployment are: military deployment orders, a government issued Statement of Service letter, Form DD214 Certificate of Release or Discharge from Active Duty or a letter from the registrant's unit commander certifying the date his/her deployment ended.

*Effective Date: July 1, 2014*

**Act 2014-299 (SB 162)**

**Alabama Uniform Partition of Heirs Property Act**

This act creates the Alabama Uniform Partition of Heirs Property Act; supplements Chapter 6 of Title 35; preserves the right of a cotenant to sell his or her interest in inherited real property; provides certain due process protections to other cotenants to prevent a forced sale, including notice of heirs property, court-determined fair market value appraisal, and the right of first refusal; provides that, if the other cotenants do not exercise their right to purchase property from the seller, the court must order a partition-in-kind if feasible or a sale of the real property by an open market sale, with or without a broker or brokers, by sealed bids, public

auction, or private sale.

*Effective Date: April 7, 2014, for partition actions filed on or after Jan. 1, 2015.*

**Act 2014-301 (SB 188)**

**County Officials Authorized to Issue Motor Vehicle Registrations May Offer Optional Two-Year Registration for Motor Vehicles Operated on State Public Highways**

This act authorizes a county commission, in consultation with the local judge of probate or other county license plate issuing official authorized to issue motor vehicle registrations, to offer an optional two-year registration renewal for motor vehicles operated on the public highways of Alabama; to be able to renew his/her motor registration for a two-year period, the registrant must do all of the following: 1) pay the local issuance fee for the first year of registration and 2) pay the license taxes, ad valorem tax and registration fees for each year at the time of the election to renew the registration for two years.

*Effective Date: Jan. 1, 2015*

**Act 2014-316 (HB 151)**

**Small Business Tax Relief Act of 2014; Increases Threshold of Sales Tax Estimated Payments from \$1,000 to \$2,500**

This act, known as the Small Business Tax Relief Act of 2014, amends Section 40-23-7; increases the average monthly state sales tax liability threshold for a taxpayer required to make estimated sales tax payments from \$1,000 or greater to \$2,500 or greater; taxpayers with a monthly tax liability of \$2,500 or greater during the preceding calendar year will make estimated payments to the Department of Revenue on or before the 20th day of the month in which the liability occurs.

*Effective Date: Aug. 1, 2014*

**Act 2014-325 (HB 129)**

**Exempts Tangible Personal Property, Including School Lunches, of Alabama Private School Institutions, Colleges and Universities from Sales and Use Tax**

This act amends Sections 40-23-4 and 40-23-62; exempts the gross proceeds of sales to or the storage, use or other consumption of tangible personal property by private education institutions operating in Alabama offering conventional and traditional courses of study, such as those offered by public schools, colleges, and universities located in Alabama, not including nurseries, day care centers and home schools; exempts lunches sold to school children of either public or private schools, not for profit, while in school buildings; this act applies retroactively to all open tax periods and all periods for which a preliminary of final assessment of tax could be entered pursuant to Section 40-2A-7; no refunds will be due or issued with respect to the periods prior to the effective date of this act.

*Effective Date: April 7, 2014. Retroactive to all open tax periods and all periods for which a preliminary or final assessment of tax could be entered pursuant to Section 40-2A-7.*

**Act 2014-331 (HB 97)**

**Suspends the Collection of a Tax/Fee if Cost of Administration is Greater than Collections**

This act amends Section 40-1-49; allows the Department of Revenue, by administrative rule, to suspend the collection of a tax or fee when the administrative cost of the collection exceeds the collection amount of the tax or fee for each of the previous three fiscal years; if the suspension of the tax or fee collection would result in reduced local revenues, the department is required to notify the affected localities prior to filing a notice to promulgate an administrative rule, pursuant to the Administrative Procedures Act; the suspension of the tax or fee is prohibited if the tax or fee is mandated by federal law or regulation, or if suspending the collection would result in reduced funding received from the federal government that exceeds

the state cost of collections; the suspension is also prohibited if the collection of the tax or fee would result in a reduction in collection of state and local taxes or fees that exceed the state costs of collecting the tax or fee, or if suspending collection would have a negative effect on public health, safety or welfare; administrative rules promulgated will not be applied retroactively and shall be reviewed not less than every five years at which time, should it determined, that the administrative cost of collecting a tax or fee no longer exceeds the total amount of tax or fee that could be collected, the corresponding rule suspending the collection of the tax or fee will be repealed by the department.

*Effective Date: July 1, 2014*

**Act 2014-336 (HB 373)**

**Prepaid Wireless Service Evidenced by Physical Card and Prepaid Wireless Service not Evidenced by Physical Card Subject to Sales and Use Tax**

This act amends Sections 40-23-1 and 40-23-60; amends the definition of a prepaid telephone calling card in both the sales and use tax code; clarifies that prepaid wireless service that is evidenced by a physical card and prepaid wireless service that is not evidenced by a physical card are subject to sales and use tax; the sale of prepaid wireless service that is evidenced by a physical card constitutes the sale of a prepaid telephone calling card; the sale of prepaid wireless service that is not evidenced by a physical card constitutes the sale of a prepaid authorization number; defines prepaid wireless service as the right to use mobile telecommunications service, which must be paid for in advance and that is sold in predetermined units or dollars of which the number declines with use in a known amount, and which may include rights to use non-telecommunications services or to download digital products or digital content; prevents the state and/or local taxing authorities from seeking payment for sales tax not already collected.

*Effective Date: July 1, 2014. For transactions that occurred prior to the effective date of this act in which the consumer did not receive either an authorization number*

or a physical card, neither the Department of Revenue nor local tax officials can seek payment for sales tax not collected. This limitation to collect tax does not apply to audits that began or assessments that were entered prior to the effective date of this act. Regarding these transactions where sales tax was collected and remitted, neither the taxpayer nor the entity remitting sales tax has the right to seek a refund.

**Act 2014-341 (HB 449)**

**Tobacco Master Settlement; Defines Importer of Tobacco Products; Expands Definition of Units Sold; Revises Escrow Deposit Obligations**

This act amends Sections 6-12-2, 6-12-3, 6-12A-2, 6-12A-3 and 6-12A-5; defines an importer of tobacco products; expands definition of unit sold to include cigarettes sold to certain consumers without payment of the cigarette excise tax and exclusion of certain cigarettes made in certain tax exempt transactions; makes the importer jointly and severally liable with the tobacco products manufacturer of cigarettes for escrow deposit obligation; provides for seizure and forfeiture of cigarettes for failure to deposit funds into escrow; requires both the nonparticipating manufacturer and importer or importers of cigarettes to appoint agents for service of process; requires the nonparticipating manufacturer to hold a valid permit under 26 U.S.C. § 5713; provides for nonparticipating manufacturer bond requirements; further provides for disclosure of information; non-participating manufacturer required to post a bond as escrow deposit at least 10 days in advance of each calendar quarter as a condition to being included in the state directory for that quarter.

*Effective Date: April 8, 2014. Provisions relating to the bond requirement of Section 6-12-5(f) will not be effective until 10 days before the beginning of the first quarter of 2015.*

**Act 2014-406 (HB 257)**

**Allows Married Taxpayers Filing Separate Returns to Claim the Optional Standard Deduction if the Spouses have Lived Apart for the Entire Year**

This act amends Section 40-18-15; allows married taxpayers filing separate returns, who have lived apart the entire tax year, to independently claim either the optional standard deduction or itemized deductions; neither spouse can claim a deduction for expenses paid by the other spouse.

*Effective Date: July 1, 2014, for tax returns filed for the 2014 and subsequent tax years.*

**Act 2014-407 (HB 276)**

**Exempts Community Action Association of Alabama from All State, County and Municipal Sales and Use Taxes**

This act exempts the Community Action Association of Alabama and its member agencies from the payment of all state, county and municipal sales and use taxes; this exemption does not apply to county or municipal sales and use taxes unless approved by resolution of the respective local governing body.

*Effective Date: July 1, 2014*

**Act 2014-408 (HB 552)**

**Suspends Requirement to Obtain Annual Decal from Liquefied Petroleum Gas Board for Motor Vehicles that Use Natural Gas**

This act suspends the requirement that the Liquefied Petroleum Gas Board issue a decal for vehicles using compressed or liquefied natural gas and the collection of the excise tax until Oct. 1, 2016; establishes conversion rates for compressed natural gas and liquefied natural gas from pounds to gallons; after Oct. 1, 2016, the excise taxes will be \$0.16 for compressed natural gas and \$0.19 for liquefied natural gas if no weights and measures standards are set; this act does not apply to the remainder of Article 3A of Chapter 17 of Title 40.



*Effective Date: April 9, 2014*

**Act 2014-413 (HB 48)**

**Tax Credit for Private Intrastate Adoption or Adoption of Qualified Foster Child**

This act provides for a one-time, refundable income tax credit in the amount of \$1,000 (per child) for a private intrastate adoption or the adoption of a qualified foster child; credit must be claimed in the year in which the adoption becomes final; minors adopted after effective date of this act, who are at least 14 years old, and are adopted from the Alabama foster care system are eligible for \$15,000 in post-secondary educational assistance; eligibility for educational assistance will become effective Oct. 1, 2016; income tax credit will be effective Jan. 1, 2014, for the 2014 taxable year and subsequent taxable years.

*Effective Date: April 9, 2014. Income tax credit effective Jan. 1, 2014, for the 2014 tax year and subsequent tax years. Post-secondary educational assistance will be effective Oct. 2, 2016.*

**Act 2014-415 (HB 108)**

**Optional Non-Itemized Short Form for Filing**

**Business Personal Property Tax Return**

This act provides for an optional non-itemized short form for certain taxpayers to file their taxable personal property each year; requires the creation of a state portal that taxpayers may use to electronically file their Business Personal Property Return with any county in the state; short form allow taxpayers who own taxable tangible personal property that has a total acquisition cost of less than \$10,000 to file the short form in place of filing an itemized listing of their assets; provides provisions for the audit of any short form account and penalties for falsely filing the short form when it is determined that the assets actually had a total acquisition cost greater than \$10,000; requires the Department of Revenue to develop and implement a state portal through which taxpayers may file their yearly Business Personal

Property Return with the appropriate county; implementation of the state portal must be ready by Oct. 1, 2016; county tax assessing and tax collecting officials will not be prevented from providing an electronic system for the filing of applicable business personal property tax returns; county tax assessing and tax collecting officials will not be prevented from enforcing mandatory electronic filing of a business personal property tax return pursuant to a local act of the Legislature.

*Effective Date: July 1, 2014. Implementation of the online system/state portal must be ready by Oct. 1, 2016. The short form tax return must be developed by Oct. 1, 2014.*

**Act 2014-418 (HB 568)**

**Restores Hazardous Waste Disposal Fee Distribution**

This act amends Section 22-30B-2.1; provides for the distribution of hazardous waste fees between the county in which a commercial hazardous waste disposal site is located and the State General Fund; revenues generated pursuant to Section 22-30B-2(1) are distributed as follows: 1) twenty-five percent to each county having a commercial site for the disposal of hazardous waste or hazardous substances and 2) seventy-five percent to the State General Fund with the first four hundred fifty thousand dollars each year earmarked to the Department of Environmental Management.

*Effective Date: May 1, 2014*

**Act 2014-420 (SB 254)**

**Credit against Insurance Premium; Wind Coverage;**

**Creation of Alabama Coastal Insurance Reform Act of 2014**

This act amends Section 27-1-24.1; creates the Alabama Coastal Insurance Reform Act of 2014; revises existing law to provide credits to private property insurance carriers who write homeowners insurance policies, which specifically include wind and hail coverage, in specific geographical locations; the amount of

the credit depends on which wind zone the property is located; insurance carriers insuring properties in Zones B4, B5, M4, M5, or successor zones are allowed a credit equal to 20 percent of the insurance premium tax liability; insurance carriers insuring properties in Zones Gulf Front, B1, B2, B3, M1, M2, M3, or successor zones, are allowed a credit equal to 35 percent of the insurance premiums tax liability; the cumulative amounts of all tax credits in any tax year that may be claimed by an insurance carrier will not exceed \$50,000.

*Effective Date: July 1, 2014*

**Act 2014-430 (SB 312)**

**Applicants for Licenses Issued by the Department of Revenue**

**Required to Submit FEIN or SSN**

This act amends Section 40-12-30; requires an applicant for a license issued by the Department of Revenue to provide their federal tax identification number (FEIN) or Social Security number (SSN) when applying for a new license or renewing a license pursuant to Articles 2, 6, 8 and 9 of Chapter 12, Title 40; licenses affected by this bill are new licenses and renewals of business privilege licenses, store licenses, regulatory dealer and automotive dismantler licenses; county licensing officials must transmit business privilege license application information for new licenses and renewals electronically to the Department of Revenue.

*Effective Date: Oct. 1, 2014*

**Act 2014-442 (HB 349)**

**Payment of Excess Funds upon Redemption of Property Purchased at Tax Sales**

This act amends Section 40-10-28; provides that all tax sales held after Aug. 1, 2013, at any time more than three years but within 10 years after a tax sale, the excess funds arising from the sale shall be paid to either of the following: 1) to any person or entity entitled to redeem under Section 40-10-83, or any other provisions

of law authorizing redemption from the tax sale, upon proof of a circuit court order granting redemption to the person or entity or, 2) to the owner of the land at the time of the tax sale or a subsequent owner, upon proof provided to the tax collector or other official performing those duties that the land has been redeemed by negotiated agreement from the purchaser at the tax sale or the purchaser's successor in interest; proof of negotiated agreement shall include the following: a) a copy of a properly recorded deed or conveyance to the redeeming party executed by the party from whom redemption was made, b) if the redeeming party was not the owner of the land at the time of the tax sale, a copy of a properly recorded deed or conveyance from the owner at the time of the tax sale to the subsequent owner, or c) if the party from whom the redemption was made is a successor in interest of the tax sale purchaser, a copy of a properly recorded deed or conveyance from the tax sale purchaser to the successor in interest; upon receipt of proof of redemption, the county commission will order the payment of excess funds and retain any interest; if proof of redemption is not received within 10 years after the tax sale, the excess funds and any interest earned will become the property of the county.

*Effective Date: July 1, 2014*

**Act 2014-444 (HB 450)**

**Negotiable Instruments Include Electronic Drafts**

This act amends Section 13A-9-13.1; relating to the crime of negotiating a worthless negotiable instrument; specifies that a negotiable instrument includes electronic drafts; negotiating a worthless negotiable instrument is a Class A misdemeanor.

*Effective Date: July 1, 2014*

**Act 2014-452 (HB 509)**

**Clarifies the Historic Tax Credit Transfer**

This act amends Sections 40-9F-3, 40-9F-4, and 40-9F-5; allows the tax credit for historic structures to be transferred; once the credit is transferred, only the transferee can utilize the credit and the credit cannot be transferred again; for any transfer, the transferor shall file: 1) a completed transfer statement form; 2) a copy of the tax credit certificate issued by the Commission or the Department of Revenue, as applicable, documenting the amount of tax credits which the transferor intends to transfer; 3) a copy of the proposed written transfer agreement; and 4) a transfer fee payable to the Department in the amount of \$1,000 per transferee listed on the transfer statement form; within 30 days after the Department's receipt of the fully executed written transfer agreement, the Department will issue a tax credit certificate to each transferee listed in the agreement in the amount of the transferred tax credit; allows pass-through entities the ability to allocate the credits; ownership of an entity that is the owner of property contained in the application will not be a factor in The Alabama Historical Commission's review of the application and no subsequent change in the ownership structure of the entity will cause the loss or rescission of a reservation of tax credits.

*Effective Date: Retroactive to May 15, 2013. The amendments made by this act to Section 40-9F-4E apply only to tax periods beginning on and after Jan. 1, 2014.*

**Act 2014-453 (HB 280)**

**Exempts Durable Medical Equipment, Prosthetics or Orthotic Devices and Medical Supplies from State and Local Sales, Use and Rental Taxes Pursuant a Valid Prescription**

This act amends Section 40-9-30; repeals Section 40-9-39.1; exempts durable medical equipment, prosthetics or orthotics devices, and medical supplies, as defined under the Medicare program, that are sold, rented or leased pursuant to a valid prescription and covered and billed to Medicare, Medicaid or a health benefit

plan, from all state and local sales, use and rental taxes.

*Effective Date: Aug. 1, 2014*

**Act 2014-456 (SB 184)**

**Education Trust Fund Appropriations Bill**

This act makes appropriations for the support, maintenance and development of public education in Alabama, for debt service and for capital outlay for the fiscal year ending Sept. 30, 2015.

*Effective Date: Oct. 1, 2014*

**Act 2014-457 (HB 30)**

**Revises Definition of Agency in the Alabama Administrative Procedure Act and Allows Agencies to Withdraw a Proposed or Certified Rule**

This act amends Sections 41-22-3 and 41-22-23; revises the definition of agency in the Alabama Administrative Procedure Act to exclude boards of plans administered by public pension systems; allows an agency to withdraw a proposed or certified rule instead of requiring the joint committee to act on a request by an agency to withdraw a rule.

*Effective Date: April 11, 2014*

## **Local Revenue Related Acts**

**Act 2014-007 (HB 112)**

**Authorizes Designated City Officers or City Employees in Jefferson County to Issue Motor Vehicle Registrations**

This act amends Act 2012-196 of the 2012 Regular Session; allows designated city officers or city employees in Jefferson County to issue motor vehicle registrations, including the issuance of license plates, to residents of the city except when the motor vehicle has not previously been registered in Alabama by or in the current vehicle owner's name; the city council may levy an annual additional

issuance fee, not to exceed \$5, for each license plate issued by the city official's office; additional fee is due at the same time the state registration fees are due; fee can only be collected once per vehicle per registration year; additional fee will be deposited into the general fund of the city; additional fee will be used for the operation of the city license plate issuing official's office.

*Effective Date: April 1, 2014*

**Act 2014-009 (SB 301)**

**Franklin County Authorized to Allocate One-Fourth of One Cent Tax Proceeds to Match Funds for Grants from the Alabama Transportation Rehabilitation and Improvement Program**

This act proposes a Constitutional Amendment to authorize the governing body of Franklin County to allocate one-fourth of the proceeds of the one cent tax levied in the county pursuant to Section 40-12-4 for the purpose of matching funds for any grant in the county from the Alabama Transportation Rehabilitation and Improvement Program; the authority granted by this amendment is effective for two years; the authority may be extended for subsequent two-year periods if approved by a majority vote of the voters of Franklin County.

*Effective Date: Contingent upon voter approval*

**Act 2014-055 (HB 189)**

**Dale County Authorized to Levy Lodging Tax that Excludes Recreational Vehicles and Campgrounds**

This act authorizes the Dale County Commission to levy a lodging tax; the amount of the tax will be equal to two percent of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room; rentals or services taxed under Article 1, Chapter 23, Title 40 are excluded from the tax; recreational vehicles and campgrounds are excluded from the tax; proceeds from the tax will be distributed

to the Dale County Commission to be used for funding specific economic or tourism development projects, or to provide a program of incentives for economic or tourism development.

*Effective Date: May 1, 2014*

**Act 2014-085 (HB 409)**

**Franklin County Authorized to Allocate One-Fourth of One Cent Tax for Purpose of Matching Funds for Any Grant from the Alabama Transportation Rehabilitation and Improvement Program**

This act proposes an amendment to the Constitution of Alabama; to authorize the governing body of Franklin County to allocate one-fourth of the proceeds from the one cent tax levied in the county pursuant to Section 40-12-4 for the purpose of matching funds for any grant from the Alabama Transportation Rehabilitation and Improvement Program; the authority granted by this amendment is effective for two years and may be extended for subsequent two-year periods if approved by a majority of the voters in Franklin County; provides for county referendum.

*Effective Date: Contingent upon voter approval*

**Act 2014-106 (HB92)**

**Authorizes Judge of Probate in Elmore County to Establish a Policy on the Sale of or Access to Computerized Index Information or Digitized Images**

This act amends Section 45-26-81.22; authorizes Elmore County Judge of Probate to establish a policy on the sale of or access to computerized index information or digitized images; funds received from the sale of the information and images will be paid to the county general fund and expended at the discretion of the judge of probate for acquiring and maintaining equipment, improving the efficiency of the operations of the office, supplementing salaries, and acquiring and maintaining office space.

*Effective Date: June 1, 2014*



**Act 2014-108 (HB 200)**

**Expedited Quiet Title and Foreclosure Actions in Class 2 Municipalities**

This act amends Sections 11-70-1, 11-70-2, 11-70-3 and 11-70-8; provides that Section 40-10-82 will not apply to/affect any cause of action or action brought by a Class 2 municipality; Section 40-10-82 will not remove any limitation of action or extend the period of redemption of any abandoned tax sale properties within the corporate limits of the Class 2 municipality; no action filed pursuant to Section 11-70-3 (order to quiet title and expedite foreclosure) will be subject to the payment of filing fees; interested parties at the quiet title/foreclosure hearing can redeem the property by paying all the taxes, interest, municipal liens, penalties, fees, and any other charges due and owing pursuant to Chapter 10, Title 40, including the amount due to the land commissioner had the property not been sold to the municipality.

*Effective Date: March 3, 2014*

**Act 2014-109 (HB 433)**

**Allocation and Expenditure of TVA Monies Distributed to Morgan County**

This act provides for the allocation and expenditure of money received from the Tennessee Valley Authority and distributed to Morgan County pursuant to Act 2010-134; repeals Act 2013-328; provides provisions for distribution of TVA monies for certain fiscal years.

*Effective Date: June 1, 2014*

**Act 2014-128 (HB 294)**

**Alters/Rearranges Boundary Lines/Corporate Limits of**

**Trussville in St. Clair County**

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

*Effective Date: June 1, 2014*

**Act 2014-129 (HB 390)**

**Alters/Rearranges Boundary Lines/Corporate Limits of**  
**Summerdale in Baldwin County**

This act alters, rearranges, and extends the boundary lines and corporate limits of the municipality of Summerdale in Baldwin County to remove certain property from the corporate limits of the City of Summerdale in Baldwin County.

*Effective Date: June 1, 2014*

**Act 2014-130 (HB 391)**

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

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

*Effective Date: June 1, 2014*

**Act 2014-148 (HB 460)**

**Assessment and Collection of Taxes on Motor Vehicles, Titles**  
**and Non-Motorized Vehicles Transferred from Washington County**  
**Revenue Commissioner to Washington County Judge of Probate**

This act transfers all duties and responsibilities relative to the assessment and collection of taxes on motor vehicles, motor vehicle titles and non-motorized vehicles from the Washington County Revenue Commissioner to the Washington County Judge of Probate; the judge of probate, in addition to assessing and collecting the ad valorem taxes and sales taxes due to the state and county on motor vehicles will report and pay over the money collected for the municipalities at the same time and in the same manner as state and county taxes and licenses are reported and paid over by him or her; the Comptroller, the Department of Revenue and the Department of Finance will furnish the judge of probate all books, records required by law to be furnished in connection with the performance of their duties;

the judge of probate will receive the same fees charged and commissions fixed by law to be paid to tax assessors, tax collectors, revenue commissioners or license commissioners for like services; all fees and commissions will be paid into the Washington County General Fund; the judge of probate can mail license renewal applications in the form of a postcard; the county commission can establish a Mail Order Fee in an amount not more than \$3.00; proceeds from mail order fees will be paid into the county general fund.

*Effective Date: June 1, 2015*

**Act 2014-162 (HB 331)**

**Authorizes Chilton County to Levy One Cent Sales Tax for the Construction, Maintenance and Operation of Hospital in Chilton County**

This act authorizes the Chilton County Commission to levy an additional one cent sales and use tax, subject to a referendum; proceeds shall be used exclusively for the construction, maintenance and operation of a hospital in Chilton County; proceeds of sales presently exempt under state sales and use tax statutes are exempt from the tax authorized by this act; tax will expire four years from the date the indebtedness issued or incurred for the purpose of providing funds to pay the costs of construction, maintenance and operation of a hospital has been paid; levy becomes operative only if approved by a majority of qualified voters in Chilton County; repealed by Act 2014-422.

*Effective Date: Repealed by Act 2014-422*

**Act 2014-174 (HB 527)**

**Distribution of Hazardous Waste Disposal Fees in Sumter County**

This act amends Sections 2 and 4 of Act 83-480, as amended; contingent upon the enactment of HB568 during the 2014 Regular Session that amends Section 22-30B-2.1, which restores the distribution of the hazardous waste disposal fee revenues equally between the State General Fund and Sumter County; an

additional local fee of \$3.50 per ton will be paid by each operator of a commercial site for the disposal of hazardous waste in Sumter County; the fee will be remitted to Sumter County for material that is land filled at the Emelle site; fee excludes any material which is stored, transshipped, recycled or processed for other use; Sumter County will collect the local fee and distribute the proceeds in accordance with the act.

*Effective Date: June 1, contingent upon enactment of HB568 of the 2014 Regular Session.*

**Act 2014-176 (SB 310)**

**Transfers Duties for Assessment and Collection of Ad Valorem Taxes on Motor Vehicles from Montgomery County Revenue Commissioner to Montgomery County Judge of Probate**

This act provides for the transfer of all duties, responsibilities and liabilities relating to the assessment and collection of ad valorem taxes on motor vehicles and non-motorized vehicles from the revenue commissioner to the judge of probate; provides for effective date.

*Effective Date: June 1, 2014*

**Act 2014-182 (SB 330)**

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

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

*Effective Date: June 1, 2014*

**Act 2014-183 (SB 331)**

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

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

of the City of Weaver in Calhoun County; corrects an error in a description and deletes a parcel; provides for retroactive effect.

*Effective Date: Retroactive to Aug. 1, 2013*

**Act 2014-208 (HB 223)**

**Distribution of Proceeds of Uniform Beer Tax in Orrville in Dallas County**

This act amends Section 28-3-190; provides for the distribution of proceeds of the uniform beer tax for the Town of Orrville in Dallas County; 72.23 percent of proceeds will be paid to Orrville and 27.77 percent will be paid to the Dallas County Commission.

*Effective Date: July 1, 2014*

**Act 2014-210 (HB 346)**

**Authorizes Geneva County Commission to Levy**

**One Percent Sales Tax for Constructing and Maintaining a Jail**

This act authorizes the Geneva County Commission to levy a one percent sales tax, subject to a referendum, for constructing and maintaining a jail; excess proceeds will be used for road and bridge projects; proceeds of all sales presently exempt under the state sales and use tax statutes are exempt from the tax authorized by this act; tax will be collected by the Department of Revenue, the Geneva County Commission or other entity which the county commission contracts to collect the tax at the same time and in the same manner as state sales taxes are collected; sales tax levy becomes operative only if approved by a majority of qualified voters in Geneva County.

*Effective Date: Contingent upon voter approval*

**Act 2014-212 (HB 438)**

**Alters/Rearranges Boundary Lines/Corporate Limits of Rogersville in Lauderdale County**

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

of the Town of Rogersville in Lauderdale County.

*Effective Date: July 1, 2014*

**Act 2014-243 (HB 403)**

**Limits and Boundaries of the Territorial Waters of Alabama for Management and Protection of Marine Resources**

This act amends Section 41-1-1; provides legislative intent regarding the limits and boundaries of the territorial waters of Alabama for management and protection of marine resources; states that the policy and purpose of the State of Alabama by this act is to place the state on equal footing with the other Gulf Coast States regarding the limits and boundaries of territorial waters for management and protection of marine resources; the limits and boundaries of the territorial waters of Alabama for management and protection of marine resources will consist of all territory included within the boundaries described in the Act of Congress of March 2, 1819, together with all territory ceded to Alabama by later acts of Congress or by compacts or agreements with other states extending seaward to a distance of three Marine Leagues.

*Effective Date: July 1, 2014*

**Act 2014-249 (SB 419)**

**Alters/Rearranges Boundary Lines/Corporate Limits of Lincoln in Talladega County**

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

*Effective Date: April 2, 2014*

**Act 2014-266 (HB 545)**

**Alters/Rearranges Boundary Lines/Corporate Limits of Florence and St. Florian in Lauderdale County**

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

of the City of Florence and the Town of St. Florian in Lauderdale County to remove certain property from the corporate limits of the Town of St. Florian and add the property to the City of Florence.

*Effective Date: July 1, 2014*

**Act 2014-267 (HB 571)**

**Creation of a Tourism Board in and for Lauderdale County**

This act provides definitions, organization requirements, requirements regarding the Board of Directors, and the powers given to the board; authorizes the Board to conduct programs and events, including, but not limited to, programs of information and publicity, sporting events, and other public events to attract tourists and visitors to the county, and allows the Board to conduct programs or events in the state and elsewhere; allocates a portion of the current lodgings proceeds to fund the creation of the Lauderdale County Board of Tourism; exempts the board from taxation on its property and receipts; Lauderdale County lodging tax rate remains unchanged and only effects the distribution; 75% of the net proceeds shall be distributed to the tourism board, 25% of the net proceeds shall be distributed to the municipalities in which the businesses operate in the corporate limits or the planning jurisdiction of that municipality and 25% shall be distributed to the county from businesses operating in the county but not within the corporate limits or planning jurisdiction of any municipality.

*Effective Date: April 2, 2014*

**Act 2014-291 (SB 457)**

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

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

*Effective Date: April 7, 2014*

**Act 2014-311 (SB 474)**

**Allows Reimbursement of Payments Made from Jackson County General Fund for Operation of Solid Waste Program**

This act allows the reimbursement of payments made from the Jackson County General Fund for or related to the operation of the solid waste program; allows the county commission to receive an administrative fee, in a transfer of funds from the Solid Waste Fund in an amount up to five percent of the gross revenue generated by the Jackson County Solid Waste Program, payable to the County General Fund for administration of the solid waste program.

*Effective Date: April 7, 2014*

**Act 2014-321 (HB 82)**

**Allows All Alabama Municipalities and Counties to Offset State Individual Income Tax Refunds for Debts Owed Resulting from Any Administrative or Judicial Proceeding**

This act amends section 40-18-100 and 40-18-103; allows all municipalities and counties in Alabama to offset state individual income tax refunds for debts owed to them as a result of any administrative or judicial proceeding; a county or municipality may submit a debt of at least \$25 owed to it for collection; a county or municipality must submit the debt to the Department of Revenue through the Association of County Commissions of Alabama or an entity established through the Association of County Commissions of Alabama, or the Alabama League of Municipalities or an entity established through the Alabama League of Municipalities; the organization that submits a debt on behalf of any county or municipality may assess a fee of \$25 for submitting the debt.

*Effective Date: July 1, 2014*



**Act 2014-409 (HB 582)**

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

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

*Effective Date: July 1, 2014*

**Act 2014-410 (HB 588)**

**Alters/Rearranges Boundary Lines/Corporate Limits of Spanish Fort in Baldwin County**

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

*Effective Date: April 9, 2014*

**Act 2014-416 (HB 586)**

**Service of Process Fee in Winston County**

This act increases the fee for service of process in Winston County to \$20 on each document requiring personal service of process; \$10 of each fee will be distributed to the Winston County Commission for deposit in the Winston County Law Enforcement Fund and the remaining \$10 will be distributed to the Circuit Clerk's Fund for operation of the clerk's office; disposition of the fee will be reported to the Winston County Commission annually; fee will become operative only if approved by a majority of qualified electors in Winston County.

*Effective Date: Contingent upon voter approval.*

**Act 2014-422 (SB 462)**

**Authorizes Chilton County to Levy One Cent Sales Tax for the Construction, Maintenance and Operation of Hospital in Chilton County**

This act authorizes the governing body of Chilton County to levy, by resolution, an additional sales and use tax, proceeds will be used exclusively for the

construction, maintenance and operation of hospital facilities in Chilton County; proceeds of sales presently exempt under state sales and use tax statutes are exempt from the tax authorized by this act; the tax authorized will terminate, by resolution, no later than four years from the date all bonds, warrants, notes or other securities or obligations issued have been fully paid and retired; repeals Act 2014-162.

*Effective Date: April 10, 2014*

**Act 2014-426 (SB 441)**

**Authorizes Automated Speeding Enforcement in the City of Midfield**

This act creates the Midfield Speed Limit Safety Act; authorizes the automated speeding enforcement in the City of Midfield in Jefferson County as a civil violation; provides procedures for using automated photographic speeding enforcement; owner of vehicle involved is presumptively liable for a civil violation and the payment of a civil fine not to exceed \$100; additional fee of \$10 will be added to the Midfield Municipal Court costs authorized to be collected in connection with notices issued under this act; provides for a late fee not exceeding \$25 for untimely paid civil fines; provides procedures to contest liability; prohibits unauthorized tampering with automated speeding enforcement devices.

*Effective Date: April 10, 2014*

**Act 2014-433 (SB 400)**

**General and Special Tax Rates Levied by County Commissions Remain in Effect Unless Action is Taken by County Commissions**

This act amends Section 40-7-42; provides that the tax levies established by county commissions will remain in effect unless there is a change in the tax rate by general law no later than the last of Feb. prior to the effective date of the change in tax rate; ratifies the collection of any general or special taxes when the levy was not made at the first regular county commission meeting in Feb.; any general or special

taxes levied by the county commission prior to the effective date of this act are ratified and confirmed regardless of whether or not the taxes were levied during the first county commission meeting held in Feb. of any year.

*Effective Date: April 10, 2014*

**Act 2014-449 (HB 540)**

**Electronic Filing of Business Personal Property Tax Returns in Baldwin County**

This act provides for the electronic filing of business personal property tax returns in the office of the Baldwin County Revenue Commissioner; authorizes the revenue commissioner to establish procedures for filing the returns; effective for any business personal property tax return filed on or after Oct. 1, 2014, any business personal property tax return filed with office of the Baldwin County Revenue Commissioner for any business engaged in the leasing of personal property, or for any business with personal property assets of at least \$10,000, or any business personal property tax return which is prepared for filing by a third party tax preparer will be filed electronically.

*Effective Date: April 10, 2014*

# Interest Rates for Calendar Quarters 2014

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

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

# Taxpayer Service Centers

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

**Dothan** — 344 North Oates Street (36303)  
Telephone (334) 793-5803

**Gadsden** — 235 College Street (35901)  
Telephone (256) 547-0554

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

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

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

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

**Muscle Shoals** — 874 Reservation Road (35661)  
Telephone (256) 383-4631

**Tuscaloosa** — 518 19th Avenue (35401)  
Telephone (205) 759-2571



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# Capital Credit Annual Report Summary

The Capital Credit 2014 Annual Report will be added as an addendum to the 2014 ADOR Annual Report when it is submitted in 2015.



# Revenue Abstract

## Fiscal Year: Oct. 1, 2013-Sept. 30, 2014

Title of Tax	FYTD 2013-14	FYTD 2012-13	% Change	FYTD Refunds 2013-14	FYTD Net 2013-14
Bulk Storage Withdrawal Fee	\$ 36,171,476.71	\$ 35,781,075.56	1.09	\$ 328,579.73	\$ 35,842,896.98
Business Privilege Tax	129,146,067.39	133,123,025.54	(2.99)	12,783,785.55	116,362,281.84
CMRS Wireless 911 Service Charge	15,060,348.78	6,524,143.68	130.84	1,004.54	15,059,344.24
Coal Severance (\$.135/ton)***	2,263,317.52	4,915,241.62	(53.95)	0.00	2,263,317.52
Coal Severance (\$.20/ton)***	3,318,997.71	4,226,384.78	(21.47)	0.00	3,318,997.71
Contractors' Gross Receipts	40,438,087.29	42,057,718.12	(3.85)	55,079.19	40,383,008.10
Deeds and Assignments	4,156,980.56	2,998,566.12	38.63	245,431.53	3,911,549.03
Dry Cleaning Registration Fee	292,461.81	433,583.74	(32.55)	0.00	292,461.81
Estate and Inheritance	7,653.15	18,459.86	(58.54)	0.00	7,653.15
Financial Institutions' Excise	35,570,329.61	36,867,707.86	(3.52)	6,474,456.69	29,095,872.92
Forest Products' Severance	5,460,224.53	5,289,362.62	3.23	11,942.87	5,448,281.66
Freight Line R.R. Equipment	3,101,959.06	3,417,878.97	(9.24)	0.00	3,101,959.06
Gasoline	405,673,470.10	402,453,425.25	0.80	7,130,042.85	398,543,427.25
Gasoline (Aviation & Jet Fuel)	2,470,640.70	2,404,778.91	2.74	1,200,267.65	1,270,373.05
Hazardous Waste Fee	604,878.16	1,335,372.20	(54.70)	0.00	604,878.16
Hospital Assessment Fee	261,307,524.14	241,968,005.57	7.99	20,473.67	261,287,050.47
Hydro-Electric KWH	791,335.19	5,516.31	14245.37	0.00	791,335.19
IFTA License Tax	8,177,665.09	10,375,926.80	(21.19)	0.00	8,177,665.09
Income Tax—Corporate	469,220,261.16	450,521,057.17	4.15	91,407,982.64	377,812,278.52
Income Tax—Individual	3,752,015,058.34	3,753,387,566.17	(0.04)	545,431,933.31	3,206,583,125.03
IRP Registration Fees	44,228,496.56	47,276,794.75	(6.45)	0.00	44,228,496.56
Lodgings	56,838,576.03	53,916,980.14	5.42	14,227.64	56,824,348.39
Medicaid Nursing Facility	102,941,098.61	104,277,680.75	(1.28)	21,414.97	102,919,683.64
Medicaid Pharmaceutical Services	9,333,065.39	9,383,552.47	(0.54)	7,303.74	9,325,761.65
Miscellaneous Tags	277,009.52	275,374.62	0.59	287.75	276,721.77
Miscellaneous Taxes*	428,857.68	455,993.83	(5.95)	36,115.00	392,742.68
Mobile Telecommunications	70,216,874.29	80,510,697.61	(12.79)	99,706.42	70,117,167.87



**ALABAMA DEPARTMENT OF REVENUE**

<b>Title of Tax</b>	<b>FYTD 2013-14</b>	<b>FYTD 2012-13</b>	<b>% Change</b>	<b>FYTD Refunds 2013-14</b>	<b>FYTD Net 2013-14</b>
Motor Fuels (Diesel)	\$ 141,362,798.89	\$ 135,527,061.95	4.31	\$ 6,779,929.69	\$ 134,582,869.20
Motor Registration Reinstatement Fees	1,129,269.47	893,243.82	26.42	935.00	1,128,334.47
Motor Vehicle Title Fees	22,503,023.20	22,549,179.90	(0.20)	380.00	22,502,643.20
Motor Vehicle Salvage Inspection Fees	848,178.00	858,452.00	(1.20)	0.00	848,178.00
Oil & Gas Privilege	85,131,031.51	87,233,468.68	(2.41)	2,622,240.71	82,508,790.80
Oil & Gas Production	28,431,603.70	28,917,319.24	(1.68)	951,295.81	27,480,307.89
Oil Lubricating	1,876,305.54	1,821,139.40	3.03	17,218.00	1,859,087.54
Oil Wholesale License	11,990,141.15	6,814,991.21	75.94	56,296.82	11,933,844.33
Pari-Mutuel Pool	1,546,564.46	1,557,286.68	(0.69)	0.00	1,546,564.46
Property Tax**	373,318,029.98	365,554,958.56	2.12	0.00	373,318,029.98
Rental or Leasing	73,968,153.69	62,715,288.38	17.94	203,621.70	73,764,531.99
Sales	2,079,475,726.49	2,026,866,139.06	2.60	3,079,292.57	2,076,396,433.92
Scrap Tire Environmental Fee	4,036,320.69	3,789,555.13	6.51	2,218.60	4,034,102.09
Solid Waste Disposal Fee	6,160,817.88	6,232,339.36	(1.15)	9,932.69	6,150,885.19
Store Licenses	545,974.63	556,442.15	(1.88)	30.94	545,943.69
Tobacco Cigarette Tax	117,212,533.54	120,230,498.92	(2.51)	100,545.45	117,111,988.09
Tobacco OTP Tax	9,358,670.43	7,611,827.64	22.95	6,347.58	9,352,322.85
T.V.A. Electric	106,578,571.51	112,086,389.99	(4.91)	0.00	106,578,571.51
Use	319,424,603.07	312,764,841.07	2.13	2,628,308.53	316,796,294.54
Utility Gross Receipts	411,731,177.00	401,429,072.66	2.57	1,629,320.54	410,101,856.46
Utility License (2.2%)	146,417,060.56	144,931,325.70	1.03	1,179.45	146,415,881.11
<b>Total</b>	<b>\$9,402,559,270.47</b>	<b>\$9,285,142,692.52</b>	<b>1.26</b>	<b>\$683,359,129.82</b>	<b>\$8,719,200,140.65</b>

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

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

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

# Accounts Receivable

Final Assessments in Collectible Status as of Sept. 30, 2014

**\$217,887,850**

## Delinquent Taxes Collected

	2010-11	2011-12	2012-13	2013-14
<b>Assessment Collections</b>	<b>\$40,472,499</b>	<b>\$35,987,755</b>	<b>\$47,144,909</b>	<b>\$48,276,483</b>
<b>Field Collections</b>				
Auburn/Opelika	\$ 2,396,208	\$ 2,590,294	\$ 1,697,806	\$ 1,816,491
Dothan	1,515,957	2,470,483	1,561,855	2,107,371
Gadsden	1,957,579	2,471,071	2,555,410	2,649,639
Huntsville	4,336,883	4,212,201	4,586,867	8,476,891
Jefferson/Shelby	4,767,153	5,428,544	5,701,921	6,244,718
Mobile	5,278,584	4,054,547	4,562,003	4,268,671
Montgomery	2,559,683	2,858,390	4,493,845	4,400,399
Tuscaloosa	1,501,312	3,223,718	2,654,564	1,836,737
<b>Subtotal for field</b>	<b>\$24,313,359</b>	<b>\$27,309,248</b>	<b>\$27,814,271</b>	<b>31,800,917</b>
<b>TOTAL</b>	<b>\$60,301,114</b>	<b>\$74,454,157</b>	<b>\$76,090,754</b>	<b>\$78,112,504</b>

# Net Taxable Assessed Valuation by County

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

### Oct. 1 lien date

County	2009	2010	2011	2012
Autauga	\$ 620,414,930	\$ 623,574,380	\$ 624,358,330	\$ 646,595,550
Baldwin	3,847,829,140	3,682,594,220	3,533,180,340	3,567,420,220
Barbour	216,909,280	217,547,560	214,423,260	220,618,240
Bibb	149,764,126	150,961,840	155,424,480	157,100,500
Blount	388,520,200	396,321,720	394,740,080	404,449,220
Bullock	82,288,460	86,136,600	87,979,810	87,654,180
Butler	176,761,648	184,003,648	185,331,620	189,930,460
Calhoun	974,669,960	980,681,400	999,863,020	1,008,219,160
Chambers	287,265,660	284,961,790	276,081,690	275,944,790
Cherokee	246,221,540	250,568,120	264,325,540	264,101,000
Chilton	350,667,440	359,053,580	369,640,260	366,380,360
Choctaw	213,348,020	215,987,500	239,989,780	247,459,500
Clarke	296,743,580	314,692,080	316,929,440	323,515,580
Clay	96,994,220	97,549,380	99,576,460	101,153,980
Cleburne	114,640,440	114,240,380	117,524,348	120,802,936
Coffee	397,446,275	410,770,700	414,982,260	420,423,520
Colbert	484,064,080	495,977,720	500,231,140	516,234,850
Conecuh	117,637,680	122,903,940	130,559,200	134,251,330
Coosa	143,580,980	145,223,520	147,555,300	149,182,560
Covington	370,480,540	375,505,850	379,485,810	360,773,390
Crenshaw	101,536,800	101,503,360	104,350,860	105,640,680
Cullman	756,161,320	774,400,800	791,136,380	809,646,320
Dale	330,103,003	328,346,520	339,217,260	338,263,680
Dallas	316,913,140	313,394,220	331,212,720	326,684,980
Dekalb	453,887,060	460,401,360	464,901,940	469,579,660

County	2009	2010	2011	2012
Elmore	\$ 928,661,820	\$ 929,815,860	\$ 941,262,940	\$ 978,298,000
Escambia	350,446,960	370,370,560	379,397,320	381,381,080
Etowah	791,855,940	799,877,600	810,121,480	816,699,000
Fayette	125,411,200	126,373,900	124,812,160	126,882,683
Franklin	216,833,257	224,052,453	225,479,180	227,773,018
Geneva	148,806,730	149,217,280	157,854,181	162,094,429
Greene	126,677,160	126,368,336	130,279,040	135,069,076
Hale	126,686,582	130,966,570	136,541,010	159,209,120
Henry	147,609,280	152,946,480	154,849,000	154,763,486
Houston	1,299,688,100	1,325,340,420	1,353,232,920	1,381,706,880
Jackson	374,436,640	390,794,680	393,810,320	403,114,640
Jefferson	8,245,873,930	8,185,133,819	8,146,614,897	8,292,753,220
Lamar	113,791,927	113,544,440	114,565,140	112,744,780
Lauderdale	664,563,560	714,889,120	731,693,800	767,114,720
Lawrence	255,873,500	258,452,500	264,515,600	276,726,060
Lee	1,538,584,220	1,495,887,813	1,506,212,180	1,547,216,000
Limestone	655,276,744	700,612,400	708,900,300	741,814,380
Lowndes	114,313,040	108,758,000	109,486,360	112,997,660
Macon	153,909,760	129,282,740	120,890,900	122,280,540
Madison	3,527,368,600	3,593,372,500	3,706,791,440	3,812,900,420
Marengo	221,503,900	202,700,720	234,397,680	229,360,570
Marion	220,302,353	223,526,130	224,679,858	234,305,749
Marshall	818,124,220	822,318,560	834,498,860	825,308,720
Mobile	4,213,734,780	4,405,370,280	4,434,075,826	4,396,436,960
Monroe	195,864,820	286,802,780	326,676,020	322,391,660

ALABAMA DEPARTMENT OF REVENUE

County	2009	2010	2011	2012
Montgomery	\$ 2,331,318,620	\$ 2,523,962,488	\$ 2,540,572,060	\$ 2,466,929,132
Morgan	1,251,651,040	1,258,250,880	1,279,118,380	1,362,743,300
Perry	82,533,080	82,771,180	83,313,040	85,267,760
Pickens	135,631,520	139,725,660	142,979,846	143,622,161
Pike	272,004,080	269,633,160	277,230,970	295,625,960
Randolph	274,174,560	284,706,800	286,770,780	286,779,320
Russell	434,742,340	444,993,120	459,271,580	476,846,980
Shelby	727,997,100	740,896,680	752,210,540	2,849,448,350
St Clair	2,781,694,046	2,752,687,620	2,757,093,961	773,571,620
Sumter	121,884,415	125,638,600	138,550,432	140,813,760
Talladega	794,665,500	804,107,160	902,285,240	996,427,720
Tallapoosa	618,290,740	638,011,200	643,266,660	620,795,400
Tuscaloosa	2,091,479,300	2,168,876,080	2,216,327,420	2,270,861,860
Walker	608,404,486	609,032,580	606,280,850	611,440,230
Washington	291,094,240	283,841,140	336,842,440	314,583,040
Wilcox	133,099,360	131,029,820	132,533,240	127,754,920
Winston	294,349,900	294,059,680	299,552,560	305,057,840
<b>TOTAL</b>	<b>\$50,356,062,872</b>	<b>\$51,006,301,977</b>	<b>\$51,608,839,739</b>	<b>\$52,461,938,850</b>

# Property Tax Collections

Oct. 1, 2012, lien date; Oct. 1, 2013, collection date

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

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Autauga	\$ 4,133,887	\$ 5,127,219	\$ 6,912,464	\$ 3,308,636	\$ 19,482,206
Baldwin	22,408,282	37,795,364	41,441,373	17,836,680	119,481,698
Barbour	1,423,976	2,094,432	4,120,794	1,093,967	8,733,168
Bibb	1,025,318	1,574,326	1,680,974	252,764	4,533,381
Blount	2,453,951	6,298,147	3,852,295	1,323,783	13,928,176
Bullock	565,974	1,652,889	1,706,568	280,938	4,206,369
Butler	1,300,847	2,240,555	2,732,984	1,324,798	7,599,184
Calhoun	6,447,702	13,739,564	18,994,084	9,176,704	48,358,054
Chambers	1,921,615	5,846,181	4,529,693	534,551	12,832,040
Cherokee	1,668,126	4,095,618	5,723,876	426,949	11,914,569
Chilton	2,367,607	8,124,434	3,790,659	1,125,180	15,407,881
Choctaw	1,597,968	2,583,406	3,586,535	113,063	7,880,972
Clarke	2,057,166	3,609,081	5,340,023	682,718	11,688,988
Clay	657,708	1,176,888	1,515,938	306,927	3,657,461
Cleburne	806,627	1,783,363	2,282,299	531,161	5,403,449
Coffee	2,675,481	4,681,029	7,472,900	3,341,206	18,170,615
Colbert	3,522,805	5,001,101	9,154,092	3,232,324	20,910,322
Conecuh	884,408	2,480,662	1,506,686	397,044	5,268,800
Coosa	976,981	1,148,838	1,903,080	62,573	4,091,473
Covington	2,269,093	3,749,016	3,388,801	2,448,500	11,855,409
Crenshaw	741,539	2,330,822	1,377,365	217,418	4,667,144
Cullman	5,321,777	8,545,360	7,861,607	4,886,453	26,615,197
Dale	2,158,562	4,749,944	3,595,871	3,008,468	13,512,845
Dallas	2,105,339	4,336,348	4,074,187	1,087,924	11,603,798
Dekalb	3,066,966	6,137,552	7,482,102	2,711,984	19,398,604

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Elmore	\$ 6,314,434	\$ 8,772,861	\$ 10,645,386	\$ 1,716,265	\$ 27,448,945
Escambia	2,464,982	5,220,163	6,309,279	2,271,875	16,266,299
Etowah	5,280,563	10,952,364	13,486,425	6,074,937	35,794,289
Fayette	826,381	1,632,413	1,232,503	480,035	4,171,331
Franklin	1,516,577	3,959,872	2,612,299	2,112,320	10,201,067
Geneva	1,015,726	2,439,997	1,955,541	684,377	6,095,641
Greene	903,057	2,428,598	1,940,329	359,343	5,631,328
Hale	1,056,108	2,746,213	1,750,896	306,741	5,859,959
Henry	941,615	2,209,856	1,963,938	498,755	5,614,164
Houston	8,735,917	18,270,265	14,458,556	4,646,199	46,110,937
Jackson	2,673,871	3,507,567	4,735,477	4,237,436	15,154,351
Jefferson	54,488,151	118,613,584	236,127,725	201,533,641	610,763,101
Lamar	771,925	1,770,925	1,348,436	259,966	4,151,252
Lauderdale	4,792,777	8,659,954	14,767,573	5,709,351	33,929,655
Lawrence	1,785,859	3,907,329	3,068,222	348,586	9,109,996
Lee	10,041,493	21,880,266	22,035,890	29,165,608	83,123,256
Limestone	4,869,673	10,943,806	9,441,474	5,832,789	31,087,741
Lowndes	760,368	2,851,385	1,917,143	298,760	5,827,655
Macon	795,619	1,618,439	4,144,007	490,051	7,048,116
Madison	24,321,214	44,314,722	106,277,513	41,476,647	216,390,097
Marengo	1,501,093	3,157,758	2,341,417	2,259,374	9,259,641
Marion	1,498,466	1,828,858	2,346,125	1,258,997	6,932,447
Marshall	5,244,318	11,950,609	11,638,604	7,471,205	36,304,736
Mobile	30,499,291	90,389,753	135,165,861	17,286,625	273,341,529
Monroe	2,106,873	4,784,428	3,415,376	761,288	11,067,965



ALABAMA DEPARTMENT OF REVENUE

County	State Net Taxes	County Net Taxes	School Net Taxes	Municipal Net Taxes	Total Net Taxes
Montgomery	\$16,123,711	\$20,053,537	\$ 29,176,350	\$ 30,570,034	\$ 95,923,632
Morgan	9,378,240	17,398,008	22,071,368	15,857,605	64,705,220
Perry	553,732	1,966,204	1,173,136	182,770	3,875,841
Pickens	943,821	2,473,962	1,676,224	985,131	6,079,138
Pike	1,954,146	3,872,019	3,434,033	1,420,397	10,680,595
Randolph	1,786,728	3,770,764	3,400,355	559,830	9,517,677
Russell	3,011,548	5,829,636	11,550,123	3,115,142	23,506,448
Shelby	18,474,867	22,665,118	88,361,077	33,001,505	162,502,567
St Clair	5,024,559	9,148,385	11,652,296	2,842,805	28,668,046
Sumter	915,727	2,475,537	2,030,721	583,120	6,005,105
Talladega	6,720,858	9,796,962	17,105,285	5,660,282	39,283,387
Tallapoosa	4,000,167	5,681,220	9,547,702	1,411,814	20,640,903
Tuscaloosa	15,707,036	25,069,507	42,994,373	18,242,374	102,013,291
Walker	4,040,912	5,886,159	6,421,674	3,603,733	19,952,479
Washington	2,411,018	4,302,198	4,678,311	97,896	11,489,424
Wilcox	849,989	2,790,313	1,297,905	137,875	5,076,082
Winston	1,937,895	2,576,322	3,549,795	666,037	8,730,049
<b>TOTAL*</b>	<b>\$343,601,004</b>	<b>\$675,469,974</b>	<b>\$1,031,273,975</b>	<b>\$516,192,234</b>	<b>\$2,566,537,187</b>

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

# Industrial Exemption Assessed Value

Oct. 1, 2012, lien date

County	State	County	School	Municipal
Autauga	\$ 0	\$ 0	\$ 0	\$ 0
Baldwin	10,140,700	10,140,700	0	8,212,320
Barbour	0	0	0	0
Bibb	348,080	348,080	0	0
Blount	0	0	0	0
Bullock	0	0	0	0
Butler	0	0	0	0
Calhoun	1,770,020	1,770,020	1,770,020	1,770,020
Chambers	2,855,420	2,855,420	2,855,420	0
Cherokee	0	0	0	0
Chilton	0	0	0	0
Choctaw	0	0	0	0
Clarke	0	0	0	0
Clay	0	0	0	0
Cleburne	0	0	0	0
Coffee	0	0	0	0
Colbert	0	0	0	0
Conecuh	0	0	0	0
Coosa	0	0	0	0
Covington	0	0	0	0
Crenshaw	0	0	0	0
Cullman	0	0	0	0
Dale	0	0	0	0
Dallas	0	0	0	0
Dekalb	0	0	0	0
Elmore	0	0	0	0
Escambia	1,227,300	0	0	25,780

County	State	County	School	Municipal
Etowah	\$ 0	\$ 0	\$ 0	\$ 0
Fayette	0	0	0	0
Franklin	0	0	0	0
Geneva	0	0	0	0
Greene	0	0	0	0
Hale	0	0	0	0
Henry	0	0	0	0
Houston	0	0	0	0
Jackson	0	0	0	0
Jefferson	0	0	0	0
Lamar	0	0	0	0
Lauderdale	0	0	0	0
Lawrence	0	0	0	0
Lee	2,229,820	2,229,820	2,229,820	2,229,820
Limestone	0	0	0	0
Lowndes	0	0	724,680	0
Macon	0	0	0	0
Madison	2,342,180	75,460	75,460	43,620
Marengo	2,754,880	2,754,880	0	1,452,340
Marion	0	0	0	0
Marshall	0	0	0	0
Mobile	0	0	0	0
Monroe	0	0	0	0
Montgomery	8,263,880	8,263,880	8,263,880	7,759,700
Morgan	0	0	0	0
Perry	0	0	0	0
Pickens	0	0	0	0

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 3,262,320	\$ 3,262,320	\$ 3,262,320	\$ 3,143,000
Randolph	0	0	0	0
Russell	0	0	0	0
Shelby	0	0	0	0
St. Clair	0	0	0	0
Sumter	0	0	0	0
Talladega	0	0	0	0
Tallapoosa	0	0	0	0
Tuscaloosa	0	0	0	0
Walker	0	0	0	0
Washington	0	0	0	0
Wilcox	0	0	0	0
Winston	0	0	0	0
<b>TOTAL</b>	<b>\$35,194,600</b>	<b>\$31,700,580</b>	<b>\$19,181,600</b>	<b>\$24,636,600</b>

# Abatements Assessed Value (Ad Valorem)

Oct. 1, 2012, lien date

County	State	County	School	Municipal
Autauga	\$ 3,093,740	\$ 3,093,740	\$ 0	\$ 3,057,100
Baldwin	4,447,220	4,447,220	0	3,076,900
Barbour	968,080	968,080	0	630,700
Bibb	0	0	0	0
Blount	393,100	393,100	0	283,260
Bullock	116,300	116,300	0	0
Butler	29,092,720	29,092,720	0	25,762,300
Calhoun	40,672,480	40,672,480	0	39,933,360
Chambers	48,529,240	48,529,240	0	901,200
Cherokee	6,670,240	6,670,240	0	6,670,240
Chilton	11,944,120	11,944,120	0	11,944,120
Choctaw	8,361,000	8,361,000	0	0
Clarke	12,677,600	12,677,600	0	12,076,880
Clay	2,460,080	2,460,080	0	2,460,080
Cleburne	0	0	0	0
Coffee	14,650,740	14,650,740	0	8,570,940
Colbert	65,682,660	65,682,660	0	12,962,180
Conecuh	8,388,760	8,388,760	0	340,820
Coosa	845,660	845,660	0	0
Covington	6,008,280	6,008,280	0	5,841,780
Crenshaw	26,943,620	26,943,620	0	23,879,600
Cullman	64,781,240	64,781,240	0	37,310,040
Dale	5,533,600	5,533,600	0	4,501,680
Dallas	7,436,220	7,436,220	0	3,459,780
Dekalb	31,271,440	31,271,440	0	31,264,160
Elmore	4,437,920	4,437,920	0	1,083,840
Escambia	10,117,660	10,117,660	0	5,813,100

County	State	County	School	Municipal
Etowah	\$ 56,951,740	\$ 56,951,740	\$ 0	\$ 170,620
Fayette	72,160	72,160	0	72,160
Franklin	5,798,240	5,798,240	0	5,798,240
Geneva	3,652,524	4,169,484	0	4,169,484
Greene	5,844,300	5,844,300	0	381,540
Hale	3,598,740	3,598,740	0	0
Henry	457,820	457,820	0	457,820
Houston	11,983,280	11,983,280	0	11,741,380
Jackson	20,130,680	20,130,680	0	15,493,480
Jefferson	177,350,340	177,350,340	0	126,080,780
Lamar	8,339,860	8,339,860	0	8,339,860
Lauderdale	6,741,540	6,741,540	0	6,741,540
Lawrence	9,728,660	9,728,660	0	193,440
Lee	119,355,440	119,355,440	0	118,917,980
Limestone	17,774,820	17,774,820	0	13,676,680
Lowndes	6,097,480	4,007,200	0	110,020
Macon	3,119,480	3,119,480	0	3,119,480
Madison	175,813,680	175,813,680	0	175,433,220
Marengo	7,355,260	7,355,260	0	0
Marion	1,866,046	2,325,951	0	1,968,680
Marshall	21,703,040	21,703,040	0	19,764,220
Mobile	994,828,060	994,828,060	0	106,233,260
Monroe	2,938,960	2,938,960	0	1,918,180
Montgomery	239,298,860	239,298,860	0	236,888,060
Morgan	290,027,380	290,027,380	0	110,766,660
Perry	0	0	0	0
Pickens	7,333,760	7,333,760	0	1,424,860

ALABAMA DEPARTMENT OF REVENUE

County	State	County	School	Municipal
Pike	\$ 18,312,020	\$ 18,312,020	\$ 0	\$ 16,814,540
Randolph	2,140,080	2,140,080	0	2,135,380
Russell	7,743,020	7,743,020	0	7,947,740
Shelby	22,734,900	22,734,900	0	17,585,960
St Clair	49,757,120	49,757,120	0	38,036,920
Sumter	3,092,040	3,092,040	0	905,160
Talladega	125,129,980	125,129,980	0	15,754,380
Tallapoosa	26,085,440	26,085,440	0	24,599,680
Tuscaloosa	351,804,000	351,804,000	0	21,356,980
Walker	5,824,760	5,824,760	0	3,285,346
Washington	19,621,160	19,621,160	0	0
Wilcox	1,405,940	1,405,940	0	0
Winston	914,960	914,960	0	867,440
<b>TOTAL</b>	<b>\$3,248,251,290</b>	<b>\$3,247,137,875</b>	<b>\$ 0</b>	<b>\$1,360,975,230</b>



# Office of the Ex-Officio Land Commissioner

## Land Sales

Fiscal Year	No. of Sales	Assessed Valuation	No. of Redemptions	Total Redemptions	No. of Deeds <sup>1</sup>	Proceeds	No. of Assignments <sup>2</sup>	Proceeds
2011	15,397	\$159,874,986	6,048	\$ 5,818,914.23	315	\$ 638,500.89	1,240	\$2,167,643.73
2012	13,422	\$110,033,954	12,229	\$ 6,965,307.41	449	\$ 760,477.24	1,101	\$1,793,589.07
2013	11,333	\$107,038,987	8,318	\$ 4,174,903.32	456	\$1,371,457.83	1,175	\$1,453,025.75
2014	10,786	\$ 82,589,460	9,072	\$ 7,624,660.86	627	\$1,599,097.95	1,371	\$2,240,104.16
<b>TOTAL</b>	<b>50,938</b>	<b>\$459,537,387</b>	<b>35,667</b>	<b>\$24,583,785.82</b>	<b>1,847</b>	<b>\$4,369,633.91</b>	<b>4,887</b>	<b>\$7,654,362.71</b>

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

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

## Land Sales Total Proceeds

2011	\$2,806,144.62
2012	\$2,554,066.31
2013	\$2,824,483.58
2014	\$3,839,202.11

# Income Tax Collections and Refunds

## Income Tax Collections

	2010-11	2011-12	2012-2013	2013-14
Individual Paid on Estimates	\$ 218,280,871.87	\$ 228,551,647.14	\$ 281,544,657.44	\$ 252,888,839.18
Withholding	2,736,527,774.08	2,837,000,880.33	2,894,295,481.64	2,969,567,080.52
S-Corp Shareholder Total	97,612,466.29	109,585,621.10	146,452,887.76	152,087,202.46
Collected as Additional Tax Due	325,699,408.95	362,025,955.26	431,094,539.33	452,354,975.05
<b>Total Individual Gross</b>	<b>\$3,378,120,521.19</b>	<b>\$3,537,164,103.83</b>	<b>\$3,753,387,566.17</b>	<b>\$3,826,898,097.21</b>
<b>Total Corporate Gross</b>	<b>\$ 369,377,542.86</b>	<b>\$ 422,668,390.72</b>	<b>\$ 450,521,057.17</b>	<b>\$ 527,603,752.46</b>
<b>Total Income Tax Collections</b>	<b>\$3,747,498,064.05</b>	<b>\$3,959,832,494.55</b>	<b>\$4,203,908,623.34</b>	<b>\$4,354,501,849.67</b>

## Income Tax Refunds

Fiscal Year	Total No. of Refunds*	Individual Refunds	Corporate Refunds	Total Refunds
2010-11	1,244,219	\$582,217,019	\$ 78,574,771	\$660,791,790
2011-12	1,145,682	\$519,727,240	\$ 43,365,571	\$563,092,811
2012-13	1,179,219	\$550,867,831	\$101,222,489	\$652,090,320
2013-14	1,107,755	\$545,431,933	\$ 91,407,983	\$636,839,916

\*FY 10, FY 11, FY 12, and FY 2013 refund totals are detailed as follows:

	FY 2011	FY 2012	FY 2013	FY 2014
Individual Refunds	1,240,396	1,142,557	1,175,188	1,104,719
Corporate Refunds	3,823	3,125	4,031	3,036
<b>TOTAL REFUNDS*</b>	<b>1,244,219</b>	<b>1,145,682</b>	<b>1,179,219</b>	<b>1,107,755</b>

# Alabama Individual Income Tax Facts

## Return Data

(Based on Tax Year 2011)

Individual returns filed	1,362,131
Number filed electronically	1,560,500
Number of joint returns	748,938
Number with paid preparer signature	1,104,952
Adjusted gross income	\$79,854,894,677.90
Number of returns itemizing deductions	1,087,306
Total Alabama tax liability shown on returns	\$2,434,542,656.00
Number of returns with tax due at time of filing	516,310
Amount of tax due	\$43,523,713.00
Number of returns showing overpayments	1,175,696
Amount of overpayments	\$535,904,765.00
Number of "zero" balance returns	173,076

## Consumer Use Tax Collections

Reported on Alabama Form 40 and 40A

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

\*First available on 2000 tax year returns.

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

### **Alabama Aging Program**

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

### **Alabama Arts Development Fund**

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

### **Alabama Association of Rescue Squads**

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

### **Alabama Firefighters Annuity and Benefit Fund**

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

### **Alabama Military Support Foundation**

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

### **Alabama Nongame Wildlife Program**

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

### **Alabama State Historic Preservation Fund**

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

### **Alabama Veterans' Program**

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

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

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

### **Archives Services Fund**

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

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

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

**Child Abuse Trust Fund**

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

**Foster Care Trust Fund**

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

**Mental Health Consumers of Alabama**

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

**University of South Alabama Mitchell Cancer Institute Fund**

Provides assistance for cancer prevention, diagnosis, treatment, research, discovery and development programs. (Available tax year 2006.)

**Victims of Violence Assistance**

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



## Contributions

### FY 2014

Type of Contribution	No. of Returns	Amount
Alabama Aging Program	791	\$ 8,083.00
Alabama Arts Development Fund	608	5,821.00
Alabama Nongame Wildlife Program	806	9,304.00
Child Abuse Trust Fund	1,583	24,172.00
Alabama Veterans' Program	1,285	23,730.00
Alabama Indian Children's Scholarship Fund	25	330.00
Penny Trust Fund	23	160.00
Foster Care Trust Fund	860	11,116.00
Mental Health Consumers of Alabama*	799	8,005.00
Neighbors Helping Neighbors Fund	29	220.00
Breast and Cervical Cancer Research Program	1,155	16,491.00
4H Clubs	18	289.00
USA Mitchell Cancer Institute Fund	1,192	15,661.00
Organ Center Donor Awareness Fund	20	173.00
National Guard	19	203.00
Alternative Fuel Research Fund	13	172.00
Alabama Association of Rescue Squads	477	3,994.00
Alabama Veterinary Medical Foundation Spay/Neuter Program	678	8,715.00
Alabama Military Support Foundation	724	8,863.00
Alabama State Historic Preservation Fund	410	3,110.00
Archive Services Fund	187	888.00
Alabama Firefighters Annuity and Benefit Fund	477	4,123.00
Victims of Violence Assistance	535	-
<b>Total</b>	<b>12,714</b>	<b>\$153,623.00</b>

\*Alliance for Mentally Ill of Alabama and the Mental Health Consumers of Alabama

Checkoff donations yielding less than \$7,500 annually for three consecutive tax years will be repealed. (Reference: §40-18-140, Act 2006-503.)

## Political Contribution Report\*

### FY 2014

Political Party	Contributions	Amount
Democratic . . . . .	5,231	\$6,358
Republican . . . . .	5,277	\$7,646
Libertarian . . . . .	1	\$11

\*Taxpayers filing Alabama individual income tax returns during fiscal year 2014 designated the amounts shown as contributions to the Alabama political parties. Reference §17-16-2, *Code of Alabama 1975*, for the definition of political parties.

# Estimated Fuel Tax by County

County	2010-11	2011-12	2012-13	2013-14
Autauga	\$ 5,899,202.11	\$ 5,843,500.11	\$ 6,321,270.72	\$ 6,323,376.94
Baldwin	22,683,945.48	22,469,757.00	23,776,585.61	24,140,332.84
Barbour	2,713,321.16	2,687,701.18	2,733,478.86	2,850,411.88
Bibb	3,185,880.95	3,155,798.93	3,242,408.40	3,214,911.93
Blount	7,150,222.18	7,082,707.69	7,362,800.95	7,268,496.54
Bullock	927,916.05	919,154.40	997,415.82	1,009,095.27
Butler	2,436,451.65	2,413,445.96	2,396,165.09	2,345,057.83
Calhoun	12,726,857.88	12,606,687.15	13,326,314.65	13,207,481.83
Chambers	3,861,119.98	3,824,662.15	3,981,593.59	3,962,190.79
Cherokee	3,262,221.67	3,231,418.82	3,369,371.79	3,452,535.85
Chilton	5,253,531.67	5,203,926.28	5,569,174.00	5,653,514.02
Choctaw	1,757,986.96	1,741,387.53	1,794,164.92	1,794,006.87
Clarke	2,892,883.13	2,865,567.67	2,965,348.45	2,935,891.98
Clay	1,835,940.51	1,818,605.02	1,874,324.02	1,890,776.80
Cleburne	2,021,953.81	2,002,861.93	2,116,953.22	2,130,013.56
Coffee	6,216,392.41	6,157,695.41	5,901,645.94	6,043,819.38
Colbert	6,713,144.69	6,649,757.21	7,025,487.18	6,903,458.88
Conecuh	1,488,106.39	1,474,055.25	1,479,446.34	1,470,902.85
Coosa	1,475,741.35	1,461,806.96	1,540,776.12	1,501,546.66
Covington	5,126,655.55	5,078,248.16	4,842,362.37	4,793,874.53
Crenshaw	1,671,969.25	1,656,182.02	1,744,132.74	1,736,482.53
Cullman	10,293,094.28	10,195,903.86	10,790,812.61	10,661,895.21
Dale	5,677,168.89	5,623,563.40	5,835,474.34	5,850,279.53
Dallas	3,788,542.54	3,752,770.01	3,932,099.38	3,940,148.75
DeKalb	7,897,501.04	7,822,930.52	8,152,018.32	8,168,456.83
Elmore	9,949,023.44	9,855,081.84	9,602,413.72	9,730,215.89
Escambia	4,139,064.71	4,099,982.44	4,273,716.99	4,271,854.55

County	2010-11	2011-12	2012-13	2013-14
Etowah	\$ 11,773,674.12	\$ 11,662,503.63	\$ 12,165,890.74	\$ 11,943,559.10
Fayette	2,271,405.17	2,249,957.89	2,322,461.76	2,242,374.19
Franklin	3,590,164.19	3,556,264.81	3,649,659.63	3,635,861.10
Geneva	3,222,438.48	3,192,011.27	3,298,896.35	3,333,186.28
Greene	877,380.65	869,096.16	891,971.65	915,551.01
Hale	1,827,338.74	1,810,084.47	1,903,374.96	1,910,668.39
Henry	2,240,223.75	2,219,070.90	2,373,031.93	2,381,615.36
Houston	11,043,061.19	10,938,789.37	11,915,729.81	11,828,510.41
Jackson	6,481,434.49	6,420,234.88	6,626,843.64	6,420,146.87
Jefferson	63,647,192.04	63,046,216.56	61,780,603.19	62,555,842.34
Lamar	1,752,073.24	1,735,529.65	1,823,753.85	1,766,588.73
Lauderdale	11,473,149.75	11,364,816.90	10,813,407.79	10,705,441.68
Lawrence	4,417,547.04	4,375,835.27	4,549,163.00	4,565,389.98
Lee	13,316,079.19	13,190,344.86	14,647,594.72	14,978,909.06
Limestone	9,737,742.44	9,645,795.81	10,352,896.50	10,500,612.01
Lowndes	1,368,219.21	1,355,300.08	1,390,679.56	1,413,916.12
Macon	1,860,132.99	1,842,569.07	1,930,273.99	1,955,827.69
Madison	37,416,091.23	37,062,797.51	39,380,171.66	39,590,188.86
Marengo	2,368,712.70	2,346,346.62	2,431,671.80	2,448,279.08
Marion	3,548,768.17	3,515,259.66	3,521,082.29	3,455,761.52
Marshall	10,649,530.17	10,548,974.18	10,991,479.33	10,888,766.93
Mobile	40,438,000.92	40,056,173.44	43,458,063.76	41,823,961.28
Monroe	2,637,518.05	2,612,613.83	2,720,567.32	2,683,752.57
Montgomery	24,781,702.39	24,547,706.28	22,269,164.29	22,738,244.16
Morgan	14,268,187.73	14,133,463.31	14,847,185.49	14,684,836.01
Perry	824,694.80	816,907.79	830,103.89	842,435.95
Pickens	2,159,582.14	2,139,190.74	2,192,808.47	2,138,615.33

ALABAMA DEPARTMENT OF REVENUE

County	2010-11	2011-12	2012-13	2013-14
Pike	\$ 3,138,033.60	\$ 3,108,403.37	\$ 3,343,010.75	\$ 3,358,991.59
Randolph	2,950,945.08	2,923,081.39	2,993,861.41	2,975,137.56
Russell	5,630,934.37	5,577,765.44	5,958,133.90	6,050,808.32
St. Clair	10,067,835.40	9,972,771.94	10,697,741.99	10,730,171.77
Shelby	34,489,876.24	34,164,212.70	23,494,145.86	23,509,715.50
Sumter	1,274,674.95	1,262,639.09	1,385,837.74	1,402,626.29
Talladega	8,727,034.34	8,644,631.12	9,176,871.15	9,170,025.55
Tallapoosa	4,600,872.29	4,557,429.50	4,672,360.53	4,718,071.42
Tuscaloosa	19,430,863.19	19,247,391.27	19,502,868.62	19,508,816.74
Walker	7,737,830.67	7,664,767.80	8,068,631.35	7,962,014.33
Washington	2,149,367.54	2,129,072.58	2,208,409.90	2,178,398.52
Wilcox	1,100,489.08	1,090,097.94	1,128,145.08	1,146,723.60
Winston	3,272,436.27	3,241,536.97	3,325,257.39	3,299,316.81
<b>TOTAL*</b>	<b>\$537,610,690.55</b>	<b>\$532,532,814.92</b>	<b>\$537,981,563.16</b>	<b>\$537,610,690.55</b>

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

# Estimated Fuel Gallonage Sold by County

County	Gasoline 2012-13	Gasoline 2013-14	Motor Fuels 2012-2013	Motor Fuels 2013-14
Autauga	29,555,173	29,879,803	8,381,279	8,118,992
Baldwin	111,167,697	114,070,125	31,525,021	30,995,331
Barbour	12,780,412	13,469,029	3,624,279	3,659,828
Bibb	15,159,917	15,191,398	4,299,061	4,127,833
Blount	34,424,860	34,345,769	9,762,228	9,332,492
Bullock	4,663,429	4,768,270	1,322,459	1,295,643
Butler	11,203,297	11,081,083	3,177,040	3,010,971
Calhoun	62,307,336	62,409,210	17,669,162	16,957,938
Chambers	18,615,986	18,722,509	5,279,136	5,087,312
Cherokee	15,753,536	16,314,240	4,467,400	4,432,934
Chilton	26,038,737	26,714,505	7,384,085	7,258,911
Choctaw	8,388,639	8,477,207	2,378,857	2,303,441
Clarke	13,864,520	13,872,947	3,931,711	3,769,581
Clay	8,763,423	8,934,473	2,485,138	2,427,690
Cleburne	9,897,839	10,064,936	2,806,837	2,734,862
Coffee	27,593,213	28,558,812	7,824,905	7,760,050
Colbert	32,847,746	32,620,860	9,314,989	8,863,796
Conecuh	6,917,168	6,950,446	1,961,576	1,888,587
Coosa	7,203,916	7,095,247	2,042,892	1,927,933
Covington	22,640,521	22,652,458	6,420,416	6,155,165
Crenshaw	8,154,713	8,205,387	2,312,520	2,229,582
Cullman	50,452,568	50,380,570	14,307,378	13,689,495
Dale	27,283,827	27,644,280	7,737,169	7,511,551
Dallas	18,384,576	18,618,354	5,213,512	5,059,011
DeKalb	38,114,855	38,598,345	10,808,640	10,488,009
Elmore	44,896,195	45,978,113	12,731,698	12,493,252

County	Gasoline 2012-13	Gasoline 2013-14	Motor Fuels 2012-2013	Motor Fuels 2013-14
Escambia	19,981,813	20,185,761	5,666,458	5,484,910
Etowah	56,881,761	56,436,806	16,130,574	15,335,106
Fayette	10,858,696	10,595,873	3,079,318	2,879,129
Franklin	17,064,025	17,180,506	4,839,029	4,668,317
Geneva	15,424,028	15,750,279	4,373,958	4,279,693
Greene	4,170,424	4,326,246	1,182,652	1,175,535
Hale	8,899,251	9,028,466	2,523,657	2,453,230
Henry	11,095,138	11,253,828	3,146,368	3,057,910
Houston	55,712,131	55,893,167	15,798,889	15,187,388
Jackson	30,983,883	30,337,069	8,786,433	8,243,241
Jefferson	288,855,915	295,594,629	81,913,983	80,319,482
Lamar	8,526,982	8,347,648	2,418,088	2,268,237
Lauderdale	50,558,212	50,586,339	14,337,337	13,745,407
Lawrence	21,269,664	21,572,801	6,031,668	5,861,799
Lee	68,484,996	70,779,721	19,421,028	19,232,388
Limestone	48,405,086	49,618,459	13,726,751	13,482,413
Lowndes	6,502,138	6,681,167	1,843,881	1,815,418
Macon	9,025,018	9,241,857	2,559,322	2,511,213
Madison	184,122,442	187,075,208	52,213,584	50,832,398
Marengo	11,369,309	11,568,834	3,224,117	3,143,503
Marion	16,462,860	16,329,483	4,668,551	4,437,075
Marshall	51,390,787	51,452,605	14,573,439	13,980,790
Mobile	203,188,673	197,630,435	57,620,400	53,700,483
Monroe	12,720,044	12,681,515	3,607,160	3,445,843
Montgomery	104,119,732	107,444,846	29,526,354	29,195,099
Morgan	69,418,185	69,390,140	19,685,662	18,854,809

ALABAMA DEPARTMENT OF REVENUE

County	Gasoline 2012-13	Gasoline 2013-14	Motor Fuels 2012-2013	Motor Fuels 2013-14
Perry	3,881,160	3,980,756	1,100,622	1,081,658
Pickens	10,252,501	10,105,582	2,907,412	2,745,906
Pike	15,630,285	15,872,217	4,432,448	4,312,826
Randolph	13,997,833	14,058,394	3,969,516	3,819,971
Russell	27,857,323	28,591,837	7,899,801	7,769,023
St. Clair	50,017,415	50,703,196	14,183,977	13,777,160
Shelby	109,847,147	111,090,274	31,150,539	30,185,641
Sumter	6,479,500	6,627,819	1,837,462	1,800,922
Talladega	42,906,566	43,331,050	12,167,477	11,773,988
Tallapoosa	21,845,675	22,294,266	6,195,013	6,057,836
Tuscaloosa	91,185,885	92,184,858	25,858,563	25,048,629
Walker	37,724,978	37,622,844	10,698,078	10,222,944
Washington	10,325,446	10,293,569	2,928,098	2,796,986
Wilcox	5,274,655	5,418,604	1,495,791	1,472,352
Winston	15,547,279	15,590,236	4,408,909	4,236,206
<b>*TOTAL</b>	<b>2,515,338,938</b>	<b>2,540,367,563</b>	<b>713,301,753</b>	<b>690,273,055</b>

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



# Motor Vehicle Fees

	2010-11	2011-12	2012-13	2013-14
International Registration Plan (IRP) Fees <sup>1</sup>	\$ 31,823,337	\$ 32,119,512	\$ 33,031,453	\$ 31,096,652
Motor Vehicle Title Fees	\$20,813,078	\$20,985,143	\$22,548,574	\$22,503,023
Salvage (Rebuilt) Vehicle Inspection Fees <sup>2</sup>	\$924,710	\$940,740	\$858,452	\$848,178
MLI Reinstatement Fee <sup>3</sup>	\$1,737,600	\$1,956,171	\$893,243	\$1,129,269
Miscellaneous Tags <sup>4</sup>	\$222,599	\$238,215	\$275,023	\$277,009
Registration Fees Collected through County Agents <sup>5</sup>	\$183,109,074	\$183,391,703	\$187,559,829	\$187,736,506
International Fuel Tax Agreement Collections	\$9,811,780	\$9,050,055	\$9,646,251	\$8,196,260
International Fuel Tax Agreement Decal Fees <sup>6</sup>	\$622,438	\$632,179	\$647,530	\$665,317
IRP/IFTA Trip Permits <sup>7</sup>	\$522,780	\$537,370	\$523,120	\$603,800
Dealer License Fees <sup>8</sup>		\$152,892	\$144,585	\$119,825
Scrap Vehicle Fees <sup>9</sup>		\$68,390	\$80,135	\$57,160
<b>TOTAL</b>	<b>\$249,587,396</b>	<b>\$250,072,370</b>	<b>\$256,208,195</b>	<b>\$253,232,999</b>

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

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

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

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

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

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

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

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

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

# Tobacco Products and Utility Gross Receipts Tax

## Tobacco Products

2010-11	\$136,760,201.35
2011-12	\$133,561,119.15
2012-13	\$127,842,326.56
2013-14	\$126,571,203.97

## Utility Gross Receipts

2010-11	\$410,946,581.42
2011-12	\$383,095,528.36
2012-13	\$401,429,072.66
2013-14	\$411,677,698.60

# State Sales Tax Collections

County	2010-11	2011-12	2012-13	2013-14
Autauga	\$ 5,479,507.14	\$ 5,539,406.36	\$ 5,664,885.08	\$ 6,092,191.14
Baldwin	46,731,525.33	50,260,562.85	52,747,427.15	57,945,513.35
Barbour	2,428,757.18	2,407,208.84	2,502,063.26	2,854,422.68
Bibb	1,338,808.81	1,482,443.15	1,676,882.16	1,873,342.69
Blount	12,047,891.79	12,341,704.04	12,426,082.87	13,236,917.29
Bullock	976,192.27	794,080.95	669,031.14	729,188.12
Butler	2,159,407.42	2,179,039.96	2,171,040.21	2,364,272.88
Calhoun	25,244,162.70	27,996,930.88	29,119,780.25	31,187,543.29
Chambers	4,201,177.73	4,547,069.51	5,496,231.41	6,439,997.29
Cherokee	2,385,007.23	2,473,451.41	2,577,183.48	2,871,512.57
Chilton	5,812,389.20	6,957,519.08	7,519,761.06	8,215,437.62
Choctaw	1,840,193.78	1,762,726.82	1,777,425.86	2,250,320.20
Clarke	6,581,186.11	6,930,360.12	6,685,632.33	7,069,238.46
Clay	1,298,317.23	1,297,128.72	1,325,574.92	1,578,099.90
Cleburne	2,672,710.86	2,730,010.94	2,900,029.59	3,126,114.75
Coffee	8,306,189.88	8,658,584.56	8,711,429.59	9,213,858.08
Colbert	15,565,015.16	17,076,113.83	17,704,931.26	18,515,588.92
Conecuh	1,501,694.98	1,457,205.67	1,557,094.14	1,563,922.51
Coosa	655,014.66	662,559.94	671,929.60	722,159.77
Covington	7,643,026.71	7,770,270.32	7,889,782.16	8,376,776.04
Crenshaw	1,871,866.04	1,863,659.21	1,749,024.99	1,954,046.07
Cullman	45,666,503.74	53,370,695.97	63,125,547.38	59,473,639.32
Dale	6,036,969.66	6,267,380.11	6,464,532.06	7,103,424.98
Dallas	4,567,385.42	4,617,454.19	4,497,671.24	4,927,639.27
DeKalb	10,312,396.03	10,853,683.87	10,655,711.48	11,515,209.99
Elmore	10,367,277.38	10,607,741.90	10,894,388.02	11,727,479.08
Escambia	6,550,950.50	6,419,347.97	6,997,209.38	9,428,516.31

County	2010-11	2011-12	2012-13	2013-14
Etowah	\$ 14,476,126.09	\$ 15,178,743.73	\$ 15,386,990.71	\$ 16,415,663.53
Fayette	2,194,878.48	2,337,537.79	2,290,662.34	2,411,476.59
Franklin	2,938,912.22	3,119,908.45	3,120,805.62	3,426,060.44
Geneva	6,289,052.74	6,828,085.78	7,013,093.14	7,297,517.28
Greene	595,661.01	695,285.96	864,205.71	918,182.07
Hale	1,203,019.43	1,231,480.98	1,171,627.33	1,256,887.21
Henry	2,873,246.43	2,885,177.03	2,814,866.24	2,966,643.50
Houston	30,992,611.09	33,626,039.73	34,168,327.00	35,934,489.14
Jackson	6,548,269.07	5,921,388.91	5,959,896.53	6,897,640.98
Jefferson	264,072,097.89	281,026,873.89	301,602,217.54	311,588,996.39
Lamar	1,754,896.38	1,825,263.16	1,920,925.82	1,970,274.70
Lauderdale	21,036,299.80	22,806,840.06	23,381,925.59	25,795,018.21
Lawrence	2,048,831.76	2,107,450.38	1,940,741.98	2,198,583.62
Lee	25,758,076.29	27,028,797.42	28,471,255.12	33,839,454.53
Limestone	15,478,378.17	17,078,514.30	17,435,292.30	18,290,067.68
Lowndes	907,545.03	937,219.15	981,077.57	1,031,852.86
Macon	1,514,946.93	1,490,269.05	1,748,903.99	1,889,922.90
Madison	104,221,917.75	111,663,701.79	113,006,271.36	115,884,608.28
Marengo	2,264,650.90	2,267,552.70	2,180,630.00	2,438,299.32
Marion	3,627,361.56	3,784,731.08	3,695,295.10	4,122,048.99
Marshall	20,697,019.89	21,474,644.11	21,619,270.96	23,237,378.97
Mobile	126,396,080.25	126,056,412.54	130,457,842.41	136,880,430.66
Monroe	3,538,217.65	3,823,378.23	4,090,525.84	4,379,441.42
Montgomery	68,684,023.35	72,291,152.62	74,631,088.93	80,024,513.41
Morgan	26,136,577.31	27,432,217.22	27,335,400.08	28,988,298.95
Perry	706,990.16	767,726.20	730,818.91	728,082.91
Pickens	1,521,006.85	1,516,622.89	1,511,314.57	1,804,328.39

ALABAMA DEPARTMENT OF REVENUE

County	2010-11	2011-12	2012-13	2013-14
Pike	\$ 9,155,025.38	\$ 9,398,428.72	\$ 9,767,600.86	\$ 10,447,470.00
Randolph	2,740,792.46	2,653,265.44	2,817,167.91	3,422,121.39
Russell	7,946,220.02	8,550,130.13	10,696,778.99	12,087,450.00
St. Clair	5,604,577.45	5,833,062.10	6,381,961.47	7,702,089.60
Shelby	50,570,973.92	56,409,103.08	59,310,733.48	68,652,388.99
Sumter	1,054,528.89	1,100,370.43	1,193,364.96	1,728,681.58
Talladega	12,531,564.15	12,464,338.47	12,592,992.58	14,274,035.88
Tallapoosa	6,444,614.56	6,815,564.69	6,847,548.05	7,079,325.77
Tuscaloosa	47,749,658.01	51,361,665.88	56,452,382.52	57,582,469.20
Walker	18,258,675.08	18,378,478.84	17,662,238.57	17,960,523.58
Washington	2,168,445.04	2,327,688.14	2,608,929.65	3,235,435.76
Wilcox	990,562.26	1,012,074.95	1,012,261.53	1,138,096.97
Winston	7,381,588.19	7,363,591.69	7,356,408.74	8,735,226.74
Out-of-State	696,156,378.07	707,960,870.25	678,234,123.34	683,627,626.35
<b>TOTAL</b>	<b>\$1,867,471,822.90</b>	<b>\$1,948,155,989.13</b>	<b>\$1,978,644,047.41</b>	<b>\$2,062,645,477.31</b>

# State Use Tax Collections

County	2010-11	2011-12	2012-13	2013-14
Autauga	\$ 159,733.82	\$ 294,958.76	\$ 408,204.87	\$ 398,426.40
Baldwin	1,131,117.15	1,187,840.62	1,320,146.84	1,532,096.00
Barbour	298,751.10	308,683.46	212,111.56	267,679.39
Bibb	23,364.20	38,456.06	80,920.14	101,617.65
Blount	187,071.13	142,743.46	143,805.16	194,054.45
Bullock	51,854.80	59,532.09	63,585.96	57,707.63
Butler	84,972.80	68,665.54	88,473.28	128,434.86
Calhoun	1,082,332.92	1,084,708.07	919,143.38	1,191,942.77
Chambers	304,315.44	362,585.41	421,549.75	490,786.04
Cherokee	58,169.34	50,979.64	82,819.02	416,459.47
Chilton	311,499.85	332,309.07	478,891.92	451,431.18
Choctaw	237,764.55	273,679.96	289,218.15	478,428.54
Clarke	262,437.72	384,669.13	382,369.43	371,790.55
Clay	124,570.66	135,104.94	141,792.41	167,980.21
Cleburne	68,291.01	56,165.03	52,071.76	89,663.83
Coffee	131,363.95	186,595.02	213,760.38	242,400.17
Colbert	982,664.91	1,151,818.12	1,486,251.63	1,249,439.45
Conecuh	13,754.73	14,600.71	20,339.97	20,501.65
Coosa	44,063.87	58,958.93	62,006.66	93,023.47
Covington	601,419.47	557,709.39	1,053,137.16	569,802.22
Crenshaw	52,592.60	57,355.39	146,848.78	112,428.49
Cullman	1,046,170.85	1,150,274.67	1,292,057.91	1,134,886.17
Dale	382,939.26	306,569.29	364,208.72	480,388.31
Dallas	214,779.21	254,512.74	257,008.77	208,776.40
DeKalb	282,789.03	292,464.43	358,505.39	353,478.81
Elmore	336,916.73	424,442.21	475,182.52	526,974.16
Escambia	487,594.85	507,234.53	491,007.04	457,845.99

County	2010-11	2011-12	2012-13	2013-14
Etowah	\$ 609,831.02	\$ 727,796.28	\$ 818,747.06	\$ 812,919.26
Fayette	25,285.27	39,256.78	30,456.22	38,924.06
Franklin	275,863.63	275,384.15	219,280.80	243,984.83
Geneva	121,976.81	104,196.37	120,558.04	111,305.07
Greene	16,106.67	11,878.75	8,017.14	75,429.88
Hale	3,121.83	3,217.04	6,410.06	10,873.22
Henry	20,468.82	33,667.78	37,703.11	105,407.73
Houston	1,192,139.02	1,209,953.23	1,170,443.68	948,124.64
Jackson	294,177.50	267,073.06	(96,073.44)	350,746.61
Jefferson	16,392,573.38	19,232,337.57	23,624,989.10	25,783,330.13
Lamar	215,098.72	285,010.07	236,047.17	251,664.99
Lauderdale	1,056,087.13	853,341.11	679,372.08	784,557.82
Lawrence	27,130.41	44,860.70	68,996.58	57,032.61
Lee	1,568,648.50	1,234,556.56	1,380,339.02	1,679,864.81
Limestone	556,040.56	684,823.81	795,753.68	559,009.66
Lowndes	10,593.95	32,442.69	66,429.31	41,191.74
Macon	28,731.60	24,913.62	31,958.08	29,982.66
Madison	7,059,905.74	7,263,096.18	7,579,597.69	7,949,965.17
Marengo	37,747.23	42,080.13	36,234.44	55,922.58
Marion	112,366.01	134,412.20	144,963.72	126,141.53
Marshall	407,393.22	574,678.34	478,978.72	494,715.05
Mobile	6,058,579.01	7,194,837.52	8,438,906.20	9,107,068.20
Monroe	158,569.89	185,955.29	168,277.10	172,159.16
Montgomery	4,368,424.39	4,219,507.97	4,991,057.36	6,207,484.85
Morgan	2,966,611.14	3,482,744.38	3,088,671.49	3,178,204.00
Perry	32,699.37	26,921.05	12,070.43	15,612.22
Pickens	142,288.93	84,076.36	93,351.26	128,603.75



ALABAMA DEPARTMENT OF REVENUE

County	2010-11	2011-12	2012-13	2013-14
Pike	\$ 397,512.33	\$ 485,704.68	\$ 587,781.36	\$ 582,988.91
Randolph	26,043.06	30,844.54	28,741.48	28,915.16
Russell	773,413.50	484,395.05	548,493.92	590,329.51
St. Clair	672,796.71	483,816.33	546,076.55	417,950.67
Shelby	1,591,843.11	2,299,469.77	2,708,202.39	2,693,891.28
Sumter	63,989.12	44,804.23	28,078.89	44,379.78
Talladega	718,492.83	1,560,618.51	1,715,150.12	1,666,525.12
Tallapoosa	390,060.72	487,861.53	471,229.16	279,848.51
Tuscaloosa	4,838,993.10	6,294,451.43	8,386,912.20	6,001,661.18
Walker	946,865.90	923,495.00	686,681.17	777,125.38
Washington	90,125.62	(4,222.66)	63,717.58	75,801.70
Wilcox	12,565.56	13,666.96	7,709.87	7,115.11
Winston	91,823.57	93,747.28	106,701.13	172,366.22
Out-of-State	182,434.60	50,777.32	132,172.93	243,726.53
Consumers' Use				
Out-of-State	38,130,316.23	37,224,492.38	46,130,752.75	41,562,941.94
Sellers' Use				
Out-of-State	155,499,813.82	166,098,435.16	178,768,592.00	188,143,713.26
<b>TOTAL</b>	<b>\$257,148,845.48</b>	<b>\$274,588,993.17</b>	<b>\$227,694,939.54</b>	<b>\$314,397,950.75</b>

# State Lodgings Tax

County	2010-11	2011-12	2012-13	2013-14
Autauga	\$ 132,419.28	\$ 126,498.51	\$ 129,538.42	\$ 155,953.86
Baldwin	12,955,656.69	14,908,619.17	16,152,279.37	17,475,941.73
Barbour	196,027.25	181,824.55	162,730.48	186,495.78
Bibb	12,019.40	10,319.78	7,753.72	10,070.24
Blount*	37,391.65	37,594.78	40,619.87	38,796.24
Bullock	5,442.43	4,484.51	4,425.97	21,824.68
Butler	190,057.27	195,071.06	186,999.86	210,875.69
Calhoun	824,509.53	771,593.55	847,069.75	883,560.80
Chambers	104,357.39	124,029.07	130,326.12	130,402.06
Cherokee*	93,051.58	88,723.60	85,227.12	145,471.68
Chilton	129,615.05	144,579.08	144,938.97	149,408.20
Choctaw	23,312.69	20,700.71	17,497.95	20,104.12
Clarke	158,762.49	184,300.43	186,395.97	186,315.93
Clay	1,641.48	2,281.07	2,481.29	2,253.37
Cleburne	46,845.39	49,081.74	46,810.00	43,651.49
Coffee	302,228.23	275,471.22	274,984.63	284,819.14
Colbert*	229,507.00	217,823.58	223,582.65	263,638.42
Conecuh	85,381.00	86,255.72	90,838.27	92,619.29
Coosa	12,488.60	12,114.57	15,005.89	14,831.79
Covington	147,700.83	152,306.72	164,558.61	166,019.65
Crenshaw	15,859.29	18,768.57	17,307.28	24,386.23
Cullman*	531,111.50	487,424.73	496,572.22	536,650.33
Dale	146,698.14	213,372.64	178,439.53	187,539.64
Dallas	240,824.47	239,150.32	228,859.52	234,534.21
DeKalb*	346,948.48	344,100.19	361,725.51	382,590.93
Elmore	514,336.16	504,694.51	576,597.21	618,624.73
Escambia	202,965.33	253,560.34	258,922.08	230,660.17

County	2010-11	2011-12	2012-13	2013-14
Etowah*	\$ 622,515.84	\$ 602,774.92	\$ 618,165.08	\$ 596,782.40
Fayette	9,904.23	9,868.51	9,936.66	10,219.19
Franklin*	82,928.35	86,431.37	81,649.94	81,672.54
Geneva	15,421.90	13,835.62	14,758.06	20,522.19
Greene	24,767.35	24,464.24	27,881.48	22,479.70
Hale	4,611.21	3,631.08	2,825.32	2,472.61
Henry	17,523.66	18,956.32	17,503.28	19,769.45
Houston	1,111,743.29	1,046,784.83	1,074,837.77	1,114,277.43
Jackson*	304,388.26	301,573.83	301,789.50	291,762.04
Jefferson	7,961,153.79	7,893,355.91	7,971,142.46	8,486,046.56
Lamar	2,189.42	4,787.30	4,185.13	4,433.32
Lauderdale*	837,176.59	857,589.68	946,120.09	979,362.38
Lawrence*	66,325.38	60,641.28	60,803.29	63,151.99
Lee	1,304,083.22	1,558,870.86	1,640,421.20	1,578,114.97
Limestone*	495,088.27	476,439.60	549,727.89	587,036.83
Lowndes	925.84	1,903.79	1,433.79	823.89
Macon	50,639.38	59,664.98	45,781.81	45,404.77
Madison*	4,991,387.35	4,966,361.73	4,849,014.60	5,146,993.52
Marengo	153,962.50	151,852.99	153,857.61	152,587.72
Marion*	130,583.85	140,707.83	154,035.17	160,467.33
Marshall*	545,885.56	503,195.27	531,173.52	586,088.40
Mobile	4,383,669.67	4,277,162.22	4,396,649.60	4,589,996.76
Monroe	113,829.35	125,250.13	116,924.86	117,779.12
Montgomery	2,740,588.79	2,831,261.68	2,926,115.26	3,158,662.88
Morgan*	850,607.42	857,400.81	849,827.92	743,867.19
Perry	6,612.48	14,447.12	20,578.15	19,606.11
Pickens	9,952.01	10,362.75	12,564.75	9,716.55

ALABAMA DEPARTMENT OF REVENUE

County	2010-11	2011-12	2012-13	2013-14
Pike	\$ 260,394.77	\$ 291,888.58	\$ 284,624.96	\$ 284,172.63
Randolph	25,032.70	23,646.58	22,169.74	23,239.53
Russell	393,150.03	339,398.42	321,045.12	281,989.31
St. Clair	297,531.14	296,773.26	310,945.07	307,428.74
Shelby	1,347,174.40	1,392,107.88	1,469,008.39	1,487,062.97
Sumter	66,793.88	60,779.19	53,106.87	59,525.08
Talladega	321,867.28	310,987.76	357,335.70	353,270.44
Tallapoosa	195,997.93	201,636.33	213,086.98	211,474.34
Tuscaloosa	1,910,195.32	1,924,057.93	1,981,809.99	2,154,322.10
Walker	260,274.40	232,431.76	232,303.09	265,459.22
Washington	4,585.20	3,293.67	3,706.43	5,723.16
Wilcox	29,331.35	29,109.93	28,189.06	28,471.82
Winston*	49,675.35	45,033.25	42,622.96	49,077.76
Out-of-State	16,391.50	72,353.65	(28,977.69)	—
<b>Total</b>	<b>\$49,704,018.81</b>	<b>\$51,777,819.56</b>	<b>\$53,703,169.12</b>	<b>\$56,799,355.34</b>

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

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

County	2010-11	2011-12	2012-13	2013-14
Autauga*	\$ 1,765.61	\$ 566.34	\$ 480.86	\$ 1,681.64
Baldwin*	55,994.12	89,889.78	71,299.01	235,487.42
Baldwin Co.				
District Lodgings	5,463,480.77	6,436,166.23	6,898,282.99	7,641,962.19
Barbour*	669.00	70.22	139.46	2,912.77
Bibb*				81.93
Blount*	0.00	0.00	350.26	143.28
Bullock	1,006,829.18	1,030,921.90	1,137,202.04	1,075,820.74
Bullock Lodgings	5,519.72	4,643.53	4,425.97	4,606.37
Butler	2,831,484.96	2,770,804.19	2,764,040.16	2,937,435.02
Calhoun*	0.00	23.00	3.27	5,208.34
Chambers*	36.76	421.24	215.00	115.70
Chambers* <sup>1</sup>	61.37	0.00	0.00	0.00
Chambers Lodgings*	1.14	0.00	0.00	0.00
Cherokee*	4,305.06	1,927.62	6,695.38	5,235.10
Cherokee Lodgings*	0.00	7.46	0.00	0.00
Chilton*	0.39	0.00	0.00	371.69
Chilton Lodgings	166,117.45	192,995.84	190,942.58	181,872.41
Choctaw*		1,634.25	0.00	21,597.79
Clarke*		0.08	0.00	228.19
Clarke Lodging*				0.00
Clay*				0.72
Cleburne*	0.00	0.00	0.00	0.00
Cleburne Lodgings*	553.22	33.78	0.00	0.00
Coffee*	858.98	262.06	0.00	4,059.09
Colbert*	2.77	0.81	11.84	264.78
Conecuh*	229.39	0.00	0.00	8,298.69

County	2010-11	2011-12	2012-13	2013-14
Coosa	\$ 704,623.13	\$ 804,659.67	\$ 704,727.21	\$ 778,662.87
Coosa Lodgings	18,775.50	18,963.84	22,662.39	21,387.22
Covington*	0.90	310.28	0.00	25,509.19
Covington Lodgings*				
Crenshaw	2,127,995.55	2,159,467.04	2,400,935.69	2,342,105.64
Cullman*	1.50	71.30	31.84	6,796.32
Dale*	0.00	0.13	0.00	1,056.40
Dallas*	0.00	0.00	0.00	2,187.51
DeKalb*	0.65	53.46	0.00	22,723.49
DeKalb Lodgings	112,950.43	115,581.35	114,979.04	112,434.71
Elmore*	0.00	0.20	0.00	2,567.84
Escambia <sup>2</sup>	4,442,849.96	4,671,599.49	4,901,750.95	5,323,858.87
Etowah*	126.56	30.88	146.50	1,541.61
Fayette*	0.00	0.00	0.00	0.58
Franklin*	1,170.43	0.00	0.00	0.00
Geneva	1,321,041.05	1,402,572.80	1,429,820.62	1,461,116.28
Greene*				187.91
Greene Lodgings	6,432.87	7,357.75	5,482.76	5,131.96
Hale*				522.52
Henry*	0.00	0.00	0.00	7,250.06
Houston*	0.00	0.33	165,638.86	12,284.17
Jackson*	0.99	0.00	0.00	27,945.12
Jefferson*	504.07	3,529.62	290.85	185,563.08
Lamar*		793.42	0.00	61.21
Lauderdale*	402.59	125.00	0.00	2,527.96
Lauderdale Lodgings	987,809.01	1,041,619.74	1,127,549.15	1,184,171.26
Lawrence*	0.00	0.00	6.78	3.61

ALABAMA DEPARTMENT OF REVENUE

County	2010-11	2011-12	2012-13	2013-14
Lee*	\$ 843.32	\$ 0.15	\$ 279.71	\$ 714.89
Lee Lodgings	640,967.77	778,093.71	840,216.71	783,316.06
Limestone	14,008,846.78	14,712,700.38	16,043,358.05	16,401,473.93
Lowndes	0.00	0.00	279.71	1,378,936.07
Macon*	25.00	0.00	398.33	34.85
Macon Lodgings*	0.00	245.88	0.00	0.00
Madison*	24.69	727.75	127.98	4,089.96
Madison Lodgings	991,124.11	984,972.93	969,576.49	992,783.08
Marengo*	0.00	0.11	0.00	1.42
Marion*	609.84	482.92	421.50	1,495.52
Marshall*		473.88	3.04	150.06
Mobile*	240.40	901.34	283.40	334,231.99
Monroe*	2.12	352.81	279.71	31,533.39
Montgomery*	164,499.72	111,014.40	76,016.40	53,873.57
Morgan*	0.70	0.26	0.00	64.11
Pickens*	0.00	0.00	401.34	161.55
Pickens Lodgings*	2,473.64	0.00	0.00	0.00
Pike*	1,448.60	55.86	0.00	800.44
Randolph	1,471,743.11	1,451,564.07	1,601,900.00	1,784,253.52
Randolph Lodgings	24,832.86	24,902.95	22,798.04	23,903.29
Russell*	6.43	0.16	52.50	720.29
St. Clair*	985.69	4,402.33	5,388.91	49,811.57
Shelby*	0.00	6.27	105.88	4,646.74
Sumter*	0.00	0.00	0.00	0.00
Talladega	9,857,490.21	9,547,330.69	10,367,635.02	11,566,799.32
Talladega Lodgings	161,684.91	158,171.21	164,084.71	171,847.26
Tallapoosa*	1.43	0.01	0.00	274.28

County	2010-11	2011-12	2012-13	2013-14
Tuscaloosa*	\$ 149.01	\$ 43.80	\$ 131.47	\$ 81,312.95
Walker*	0.00	0.19	0.00	1,430.38
Wilcox*	0.00	0.00	463.00	205.24
Winston*	0.00	0.00	0.00	1,549.27
<b>TOTAL</b>	<b>\$46,590,595.42</b>	<b>\$48,533,548.69</b>	<b>\$52,042,313.36</b>	<b>\$57,325,396.25</b>

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

<sup>1</sup>ADOR administered a 0.5 percent Chambers County tax during FY shown.

<sup>2</sup>ADOR administers a local tax outside the city limits and police jurisdictions that levy a tax in the county; inside the police jurisdictions of Riverview; and inside the police jurisdiction of Atmore, Brewton, East Brewton, and Flomaton.

# Municipal Sales and Use Taxes Collected by the State

City	2010-11	2011-12	2012-13	2013-14	City	2010-11	2011-12	2012-13	2013-14
Abbeville*	\$ –	\$ –	\$ –	\$ –	Birmingham*	\$ 4.96	\$ 27.89	\$ 263.68	\$ 36,793.32
Adamsville*				1,060.35	Black	4,236.75	4,154.54	3,992.82	4,576.75
Akron*	33,478.13	1,524.36	456.15	99.98	Blue Springs	2,217.11	4,696.17	1,867.00	1,085.59
Alabaster*			113.92	1,571.68	Boaz*	–	9.84	–	13,218.97
Albertville*	–	–	–	16,591.48	Boligee*	–	–	–	4.27
Alexander City*	2.76	0.24	–	510.50	Brent				1.15
Allgood	(2.12)	9,074.16	16,377.38	14,216.41	Brewton				13,963.00
Altoona*	0.05	(153.87)	–	–	Brighton*	55.92	0.30	–	–
Andalusia*	0.90	–	–	34,067.42	Brookside	17,928.05	19,265.09	23,159.45	24,117.80
Anderson	64,071.40	73,475.20	69,503.78	71,410.44	Brundidge	454,142.47	420,638.23	434,889.29	470,299.61
Anniston*	17,848,426.31	19,081,166.42	21,582,247.79	21,347,134.99	Butler			2.78	7,210.28
Arab*				86.62	Calera*		18.29	–	601.16
Ardmore*				2.04	Camden				301.46
Argo*	261,430.28	298,086.56	319,537.77	415,641.80	Carrollton	66,117.52	54,360.31	56,417.63	59,529.69
Ariton*	5,265.38	259.71	–	–	Castleberry*	0.61	–	–	–
Ashford*				138.49	Cedar Bluff*				59.92
Ashland	785,913.06	797,220.14	842,741.28	900,028.40	Center Point	1,509,075.35	1,589,569.90	1,459,026.76	1,418,789.44
Ashville*	–	–	–	–	Centre*				0.44
Athens*	4,192.15	13.60	74.61	1,216.44	Centreville*				0.84
Atmore*	0.70	–	–	2,004.19	Chatom	959,528.10	994,324.80	1,015,746.39	1,042,971.39
Attalla*	–	–	–	23.35	Chelsea*				579.04
Auburn*	7,835.96	5,671.50	21,666.78	30,212.01	Chickasaw*	–	6.65	–	1,799.93
Baker Hill	134,156.31	177,819.65	102,377.51	137,410.36	Childersburg	1,523,441.92	1,552,211.84	1,582,884.62	1,627,227.04
Bay Minnette*				8,470.50	Citronelle*				18,443.57
Bayou La Batre	1,817,934.36	1,728,566.12	1,759,838.51	1,677,378.26	Clanton*	1.18	234.37	205.52	446.61
Bear Creek*	632.50	116.13	–	–	Clayton	395,778.56	431,716.09	429,886.07	417,752.72
Belk*	2,027.74	–	–	–	Cleveland*				0.59
Bessemer*	4.88	–	621.00	12,841.51	Clio*	19,445.83	608.02	786.39	32.13



**ALABAMA DEPARTMENT OF REVENUE**

City	2010-11	2011-12	2012-13	2013-14
Coffee Springs	\$ 19,647.34	\$ 7,561.49	\$ 7,544.54	\$ 7,557.00
Coker	84,964.41	93,421.06	94,655.22	98,601.75
Collinsville	642,980.59	698,580.96	741,940.56	773,970.24
Columbia	223,813.50	256,699.52	244,779.20	234,387.64
Columbiana*				93.72
Coosada*	–	–	–	0.51
Cordova*				11.66
Cottonwood*	348.18	549.34	36.30	–
Courtland*	66,769.24	86,044.22	90,332.06	104,143.12
Cowarts*				3,970.77
Creola*	69.43	(3.94)	1,709.81	4.43
Crossville*				228.59
Cuba*	–	–	–	–
Cullman*	0.19	8.91	0.18	202.78
Dadeville*	2.25	–	–	–
Daleville	2,138,140.83	3,119,965.68	3,425,987.98	1,523,858.40
Daphne*	2,466.13	4,039.53	5,646.51	3,751.29
Dauphin Island	494,098.12	410,588.83	691,412.71	651,932.02
Daviston	13,268.49	8,309.25	15,280.59	21,161.80
Deatsville	44,822.11	55,811.93	62,048.53	73,527.57
Decatur*	93,370.25	125,108.43	67,952.90	22,507.74
Demopolis	4,480,476.15	4,475,231.73	4,589,125.36	4,772,570.22
Detroit*	–	397.00	–	–
Dora*				0.25
Dothan*	(4.26)	15.96	652,885.06	31,439.87
Dozier	12,646.98	9,762.47	8,865.49	9,198.29
Dutton	71,668.48	60,893.38	56,213.88	54,490.08
East Brewton	499,269.43	490,525.36	504,668.68	533,330.80

City	2010-11	2011-12	2012-13	2013-14
Eclectic		\$ 545,687.80	\$ 867,053.40	\$ 935,087.55
Elba	\$ 1,412,334.68	1,419,288.77	1,420,845.65	1,569,389.30
Elba Rental			46,812.67	45,115.65
Elberta*			16.38	207.11
Eldridge	18,845.01	20,067.92	20,308.91	23,110.63
Elkmont	193,813.14	176,261.45	176,574.95	232,456.27
Elmore*			27.52	45.02
Emelle	12,891.82	12,991.66	9,913.81	12,697.30
Enterprise*	50.00	14.20	–	1,076.00
Eufaula*	1,648.94	210.61	–	117.19
Eutaw*				84.61
Evergreen*	933.02	–	–	8,241.81
Excel				18,161.21
Fairfield	4,793,131.05	4,830,517.89	4,722,505.92	149,832.80
Fairfield Rental/Lodging			130,257.22	4,717,500.28
Fairhope	26,020.91	2,774.21	401,484.41	6,447,313.53
Falkville*	540,360.82	561,143.25	589,851.73	97,579.79
Faunsdale	27,013.91	19,670.21	19,696.51	22,002.62
Fayette*	5.26	–	–	0.87
Flomaton*				1.71
Floral*				4,830.09
Florence*	23,173.72	15,574.75	164,833.82	9,479.46
Foley	11,397,786.82	11,863,449.75	12,496,385.84	13,538,815.67
Fort Deposit*	60.70	–	–	–
Fort Payne	8,634,148.01	8,953,216.23	8,802,300.10	9,189,636.73
Frisco City*	–	–	–	–
Fultondale*	–	0.37	–	3,313.81
Fyffe*				11,296.33

**ALABAMA DEPARTMENT OF REVENUE**

City	2010-11	2011-12	2012-13	2013-14
Gadsden*	\$ 298.68	\$ 6.48	\$ 3,559.42	\$ 243.08
Gantt*	1,036.08	0.45	0.03	–
Gardendale*		54.69	1.40	699.79
Gaylesville	24,644.44	21,817.25	23,757.92	20,205.64
Geneva	1,928,098.58	1,964,659.80	1,964,904.31	2,127,217.09
Georgiana	638,357.08	824,835.12	935,606.61	960,638.08
Geraldine	321,688.47	307,246.90	314,634.84	388,563.62
Gilbertown	234,269.17	236,929.34	248,172.76	237,688.69
Glenwood	5,547.36	9,469.13	7,464.51	8,314.54
Goldville	6,839.14	5,756.09	6,221.03	5,288.32
Goodwater*	0.02	(0.24)	–	–
Gordo*				2.31
Gordon*	–	(0.01)	–	32.11
Goshen*	–	13.29	–	–
Grant	421,754.61	437,182.60	462,836.01	445,759.97
Graysville*				70.95
Greensboro*				3.42
Greenville	6,062,678.79	5,943,775.80	5,977,256.50	6,288,536.14
Grimes	37,627.72	35,168.91	38,420.40	36,314.92
Grove Hill	1,117,749.64	828,327.93	622,057.25	239,528.13
Guin*				297.23
Gulf Shores*	5,277.10	7,750.88	12,187.59	2,824.36
Guntersville*	894,597.43	10,139.40	5,516.51	29,189.30
Haleburg	2,364.19	1,155.66	1,391.21	2,660.13
Haleyville*				0.18
Hamilton*				2.89
Hammondville*	33,404.90	27,966.46	17.32	519.34
Harpersville	340,657.71	388,148.89	438,143.97	573,536.46

City	2010-11	2011-12	2012-13	2013-14
Hartford	\$ 692,787.56	\$ 718,708.02	\$ 709,969.17	\$ 705,083.50
Hartselle*	0.94	–	–	202.93
Hayden	98,796.77	100,502.44	102,280.44	109,402.76
Hayneville*	665.95	1,828.96	2,919.87	4,700.18
Headland			363,810.00	1,196,316.13
Helena*		498.02	–	–
Hobson City	30,998.72	44,762.26	16,312.06	26,440.48
Hollywood*	117,238.12	29,639.56	3.12	381.02
Homewood	24,382,418.64	25,025,471.09	25,633,592.83	27,218,878.33
Hoover*	485.26	45,818.95	36,982.92	49,120.57
Hueytown*			1.05	1,059.62
Huntsville*	54,967.72	103,830.01	313,383.90	246,652.21
Hurtsboro*	–	(0.01)	–	2,704.30
Hytov	3,804.34	2,296.42	2,192.52	1,783.60
Ider		227,282.24	401,719.31	415,163.50
Jackson*	107.65	–	–	832.52
Jasper*	7,538.35	17,220.94	17,220.20	12,208.03
Jemison			554,230.19	1,217,762.16
Kansas	3,256.50	636.23	260.84	279.55
Kellyton	30,725.08	38,997.36	36,601.88	42,049.79
Kennedy*	–	–	–	–
Killen	665,424.06	686,820.60	668,209.57	655,670.46
Kinston	68,642.51	75,001.88	103,476.09	109,655.51
LaFayette	890,518.32	931,288.79	972,387.65	1,031,202.30
Lake View	9,638.68	12,224.57	10,229.26	14,690.58
Lakeview				8,350.58
Lanett*	–	–	–	174.92
Langston	13,699.47	15,123.45	15,120.05	14,801.56

ALABAMA DEPARTMENT OF REVENUE

City	2010-11	2011-12	2012-13	2013-14
Leeds*	\$ -	\$ -	\$ -	\$ 742.25
Leesburg*				2.42
Level Plains	89,044.33	103,772.13	130,952.40	133,072.02
Lincoln	2,510,331.13	2,798,809.92	3,108,053.98	3,769,817.85
Linden*				339.75
Lineville*				15.23
Lisman*	(0.10)	0.02	-	-
Lockhart	18,322.07	18,457.68	18,427.17	17,173.32
Locust Fork	156,467.57	172,161.78	177,731.01	168,393.14
Louisville	99,022.34	126,107.67	127,362.55	128,948.22
Lowndesboro	158,901.15	31,893.91	54,695.40	111,652.10
Loxley*	-	322.33	-	409.53
Luverne*	-	-	11.85	-
Madison*	1,651.64	4,278.38	5,235.44	4,076.57
Malvern	43,564.19	50,119.74	44,729.95	61,349.60
Margaret*	35,111.58	38,833.64	296.35	-
Marion*	-	-	-	-
McIntosh	883,167.03	699,457.20	648,897.49	700,152.37
McKenzie	83,617.37	80,659.87	85,082.55	101,101.48
Mentone*	88,884.46	126,336.93	6,123.25	1,575.83
Midfield*	5,162.41	6,725.54	78.23	18.84
Midland City*	-	-	-	-
Millbrook		5,409,132.97	5,947,092.84	6,122,547.73
Millport*		-	-	-
Mobile*	106.78	21.04	238.50	36,480.19
Monroeville*				8,496.18
Montevallo	2.54	-	133,063.71	2,164,445.53
Montgomery*	493.55	97.65	35.14	93,897.34

City	2010-11	2011-12	2012-13	2013-14
Moody	\$ 1,984,368.61	\$ 2,109,215.46	\$ 2,295,007.97	\$ 2,607,200.42
Morris*	-	-	-	-
Mosses*	-	550.04	142.32	87.36
Moulton*				0.07
Moundville*	-	-	-	284.47
Mount Vernon*				96.68
Mountain Brook*			308.10	2,095.33
Mountainboro*	0.14	0.12	-	-
Munford	204,501.86	272,672.39	258,572.54	454,216.71
Muscle Shoals	10,602,487.08	11,008,704.41	11,208,015.74	11,506,670.48
Myrtlewood	2,966.70	2,693.19	4,141.62	2,927.16
Needham	5,313.26	5,003.57	5,314.95	6,152.45
New Hope*				0.22
New Site	165,754.38	177,435.25	177,069.28	178,824.26
Newbern	5,861.97	5,184.85	5,797.81	7,421.61
Newton	155,404.33	182,523.77	190,757.12	189,203.42
Newville*	2,778.50	44.14	2.67	0.16
North Courtland*				115.10
Northport*	187.07	1,160.33	712.12	1,855.41
Notasulga	178.02	7.98	-	271,779.59
Oak Grove	372,884.53	379,056.44	445,917.85	409,105.88
Oakman*	3.80	0.19	0.06	-
Odenville	690,258.25	733,630.05	779,926.42	784,906.80
Ohatchee	445,725.80	536,054.99	549,379.59	544,885.52
Oneonta*				76.01
Opelika*	-	0.47	-	73.82
Opp*	-	307.77	-	540.08
Orange Beach*	2,631.00	3,223.57	9,591.30	50,795.40

**ALABAMA DEPARTMENT OF REVENUE**

City	2010-11	2011-12	2012-13	2013-14
Owens Cross Rds. \$	374,470.58	\$ 358,638.39	\$ 419,390.42	\$ 657,752.37
Oxford	24,459,534.22	25,281,773.85	25,530,657.85	26,607,871.16
Oxford Amusement	1,710.23	17,703.67	6,229.68	–
Ozark*		0.39	–	1,936.34
Pelham*	3,664.67	17,394.81	12,341.10	76,852.53
Pell City*	0.59	–	–	427.28
Perdido Beach			1,652.03	7,204.02
Phenix City*	–	2.80	–	1,497.95
Pickensville	17,075.16	12,184.89	15,135.00	13,552.83
Piedmont*	2.17	–	–	99.34
Pike Road	1,125,950.56	714,953.00	745,200.10	674,427.07
Pinckard	62,306.98	72,650.59	52,216.63	53,520.38
Pine Hill	167,177.61	183,620.50	192,280.08	213,425.50
Pinson	913,584.59	994,671.02	990,067.57	973,016.22
Pisgah	34,068.61	36,527.91	61,248.43	113,826.29
Pleasant Grove	677,203.30	857,861.40	690,607.08	736,085.42
Powell*				214.90
Prattville*	1.31	0.50	–	6,414.09
Prichard	21,996.03	18,703.06	6,084.93	1,637,178.09
Ragland*				122.15
Rainbow City	4,288,969.88	4,193,305.57	4,250,645.83	4,257,399.67
Rainsville*	0.94	–	–	23,899.24
Ranburne	103,207.89	104,760.54	94,902.76	110,101.19
Reece City	31,533.18	31,617.25	32,986.79	38,313.91
Reform*	–	–	–	–
Repton*	–	–	–	–
Ridgeville	1,785.14	2,175.39	4,218.21	4,127.39
River Falls	85,161.01	79,119.39	84,154.56	87,228.82

City	2010-11	2011-12	2012-13	2013-14
Riverview	\$ 6,781.35	\$ 7,072.42	\$ 5,526.79	\$ 2,232.00
Roanoke*	19,768.97	8,433.31	1,193.16	1,837.17
Robertsdale*	491.63	956.81	75.51	1,265.41
Rockford				23,139.65
Rogersville	626,231.81	675,859.68	720,073.66	746,587.44
Russellville	3,862,968.93	4,106,331.77	4,022,582.81	4,073,615.33
Rutledge*	67,206.58	73,725.62	66,716.77	49,889.45
Saint Florian	156,147.16	170,756.47	175,616.41	234,512.66
Samson*	–	–	–	–
Saraland	9,723,942.74	10,311,213.27	10,458,428.61	11,272,090.13
Saraland Lodging & Rental	865,878.27	872,817.05	831,249.05	901,505.78
Sardis	149,791.99	382,024.44	400,762.44	418,064.07
Satsuma	982,879.20	1,051,705.76	1,084,515.29	1,213,972.34
Scottsboro*	–	–	–	33,179.91
Section*				8,166.84
Selma	10,311.18	11,590.95	819.79	10,760,614.44
Semmes*			2.60	599.51
Sheffield*	556.60	1.47	1,535.64	158.76
Shorter*	294,646.77	356.64	1,767.08	70,026.08
Silas*	67,033.52	69,667.33	10,547.38	2,838.66
Sipsey	21,989.16	36,302.17	40,725.72	381,567.41
Slocomb	419,040.98	524,403.41	549,297.72	529,336.63
Smiths Station*				1.42
Snead	343,938.28	363,824.77	353,759.75	381,567.41
Somerville	100,843.12	100,908.67	107,722.70	140,641.17
Spanish Fort*	–	–	–	1,704.35
Spanish Fort Eastern Shore*				67.89
Springville*	22,519.03	4,367.63	158.84	249.24

ALABAMA DEPARTMENT OF REVENUE

City	2010-11	2011-12	2012-13	2013-14
Steele*				\$ 64.95
Sumiton*				1,010.53
Summerdale	\$ 679,287.03	\$ 779,780.82	\$ 872,797.54	911,200.39
Susan Moore	13,360.44	12,394.73	11,196.64	10,825.17
Sweet Water	33,921.47	41,243.59	40,004.31	36,252.17
Sylacauga	6,073,810.13	6,366,846.84	6,369,939.69	6,604,000.81
Sylvan Springs*				94.06
Talladega*	95,801.38	19,490.55	24,337.26	25,146.09
Tallassee	1,882,253.60	3,457,390.13	3,644,230.66	3,785,544.47
Tallassee East*	150.78	-	-	-
Taylor	180,014.20	233,052.23	278,474.06	338,781.80
Thomaston	39,481.31	41,596.01	65,242.23	51,678.30
Thomasville*		0.32	-	114.65
Toxey*	17,388.15	48,372.61	19,255.94	180.18
Trafford*	87,926.60	25.17	1.03	-
Triana	46,907.89	43,455.34	29,757.06	21,577.43
Troy	8,376,016.55	8,918,660.22	8,877,387.07	9,021,680.16
Trussville	18,002,566.83	23,669,017.08	25,265,643.90	25,309,885.33
Tuscaloosa*	99.34	17.85	4,220.69	11,974.83
Tuskegee*	-	-	-	141.46
Union Grove*	237.62	0.17	-	-
Union Springs*	-	257.62	-	1.55
Valley*	-	0.38	-	15.19
Valley Grande	198,462.47	334,011.11	360,565.24	390,179.50
Valley Head	128,779.77	163,184.38	259,582.49	163,493.75
Vance	342,827.90	410,026.06	539,616.91	642,380.32
Vernon*	-	-	-	-
Vestavia Hills*				1,397.91

City	2010-11	2011-12	2012-13	2013-14
Vincent*				\$ 114.31
Wadley	\$ 185,167.75	\$ 162,060.36	\$ 222,444.14	187,441.12
Waldo	9,016.16	10,285.18	11,930.68	9,768.27
Walnut Grove	151,661.92	163,676.66	150,432.54	150,764.91
Warrior*				8.99
Waterloo	8,566.42	12,632.81	11,440.75	11,500.88
Waverly	22,887.93	25,273.79	23,527.77	26,190.01
Webb*				6.19
West Blocton*				12.39
Westover*	-	-	-	-
Wetumpka*	206.65	1,988.03	2,221.89	610.32
White Hall	16,276.32	58,782.83	20,842.46	15,326.83
Wilsonville*				322.72
Wilton	106,313.69	78,134.20	55,540.05	50,991.53
Winfield	-	-	-	1,800,314.42
Woodland*	995.16	1,885.56	531.20	28.67
Woodstock*				6,130.46
Woodville	21,906.17	21,167.30	31,415.29	92,328.20
Yellow Bluff*	-	0.07	-	-
<b>TOTAL</b>	<b>\$206,686,805.37</b>	<b>\$226,436,014.50</b>	<b>\$237,512,133.32</b>	<b>\$268,113,390.01</b>

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

# County Gasoline and Motor Fuel Taxes Collected by the State

## Net Distributions

County	2010-11	2011-12	2012-13	2013-14
Bullock	\$ 126,139.65	\$ 116,708.25	\$ 119,395.52	\$ 115,326.98
Cullman	440,543.93	419,912.54	432,028.05	466,771.55
Jackson*	536,792.33	0.00	0.00	0.00
Lowndes	437,780.77	485,959.73	480,468.59	459,038.17
<b>Total</b>	<b>\$1,541,256.68</b>	<b>\$1,022,580.52</b>	<b>\$1,031,892.16</b>	<b>\$1,041,136.70</b>

\*See ADOR website for administrator information.



# County Tobacco Taxes Collected by the State

## Net Distributions

County	2010-11	2011-12	2012-13	2013-14
Barbour	\$ 175,425.81	\$ 175,425.81	\$ 209,900.68	\$ 198,191.66
Bullock	50,470.17	50,470.17	42,408.44	41,450.13
Chambers	545,810.84	545,810.84	532,291.62	537,862.09
Cherokee	217,839.84	217,839.92	209,466.71	195,586.13
Clay	224,857.14	224,857.14	255,867.57	218,878.26
Coosa	29,798.00	29,798.00	29,236.23	25,998.07
Crenshaw	55,848.78	55,848.78	55,212.15	56,636.28
Franklin	156,506.81	156,506.81	164,019.02	147,928.45
Geneva	125,668.16	125,668.16	109,918.86	101,090.44
Henry	52,034.07	52,034.07	52,331.66	44,118.07
Houston	529,286.17	529,286.17	487,191.08	464,894.42
Jackson*	0.00	0.00	0.00	0.00
Limestone	281,133.43	281,133.43	284,890.15	266,343.18
Marion	136,017.49	136,017.49	135,305.50	128,114.92
Mobile	2,262,152.49	2,262,152.49	2,191,903.12	2,126,591.71
Randolph	481,967.09	481,967.09	481,718.81	466,910.41
Talladega	396,263.98	396,263.98	397,024.19	353,317.40
Washington	105,371.79	105,371.79	107,802.83	120,469.09
<b>TOTAL</b>	<b>\$5,826,452.06</b>	<b>\$5,826,452.14</b>	<b>\$5,746,488.62</b>	<b>\$5,494,380.71</b>

\*ADOR no longer administers the local tax.

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

# Financial Institutions Excise Tax

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

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

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

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

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

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

## Financial Institutions Excise Tax Distributions

	2011	2012	2013	2014
State General Fund	\$ 7,438,132.11	\$22,689,108.63	\$19,734,184.93	\$16,050,710.48
Cities	\$ 4,446,479.25	\$ 8,365,786.34	\$ 8,751,772.30	\$10,354,020.01
Counties	\$ 2,331,969.09	\$ 4,363,656.72	\$ 4,463,583.26	\$ 5,484,843.77
<b>TOTAL</b>	<b>\$14,216,580.45</b>	<b>\$35,418,551.69</b>	<b>\$32,949,540.49</b>	<b>\$31,889,574.27</b>

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

## Oct. 1, 2013, through Sept. 30, 2014

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

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

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

### TVA-Served Counties\*

Calhoun	\$ 133,600.28
Cherokee	1,094,708.70
Colbert	5,729,922.03
Cullman	4,818,539.54
DeKalb	3,244,914.39
Etowah	189,754.38
Franklin	2,154,696.56
Jackson	8,916,401.82
Jefferson	2,422,011.52
Lauderdale	5,689,178.06
Lawrence	2,576,323.01
Limestone	8,427,666.94
Madison	19,619,430.26
Marshall	6,565,601.96
Morgan	16,241,258.70
Winston	233,131.19
<b>Total</b>	<b>\$88,057,139.34</b>

<b>State General Fund</b>	<b>\$ 18,035,799.66</b>
<b>Total FY 2013-14 Distributions</b>	<b>\$106,092,939.00</b>

# Summary of Excess Sales and Use Tax Discount Revenue

## Distribution of Excess Sales and Use Tax Revenue

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

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

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

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

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

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

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

### Use Tax Timely-filing Vendor Discount Eliminated

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

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

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

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

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

The following table details a summary of the excess sales and use tax revenue reported to the state comptroller's office during Oct. 1, 2012, through Sept. 30, 2013.

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

Fiscal Year 2013-14	Sales Tax	Use Tax	Monthly Cumulative Totals
Oct-13	\$ 1,753,768.76	\$ 326,728.02	\$ 2,080,496.78
Nov-13	1,803,178.72	320,065.22	2,123,243.94
Dec-13	1,898,213.23	331,652.26	2,229,865.49
Jan-14	2,299,625.18	424,402.96	2,724,028.14
Feb-14	1,553,212.75	300,501.91	1,853,714.66
Mar-14	1,715,780.62	455,811.58	2,171,592.20
Apr-14	2,013,108.78	329,754.09	2,342,862.87
May-14	1,819,918.19	330,064.11	2,149,982.30
Jun-14	1,957,438.06	334,716.59	2,292,154.65
Jul-14	1,930,369.53	339,450.62	2,269,820.15
Aug-14	1,880,134.70	339,300.85	2,219,435.55
Sep-14	1,907,656.31	335,506.53	2,243,162.84
<b>Annual Totals</b>	<b>\$22,532,404.83</b>	<b>\$4,167,954.74</b>	<b>\$26,700,359.57</b>

# Distribution of State Taxes/Fees

## Collected by the Alabama Department of Revenue

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Health	Conservation	Human Resources	Other
IT	Alabama Accountability Act										(37)
BLT	Alabama Uniform Natural Minerals Tax										(28)
BLT	Automotive Dismantler License	ALL									
MV	Automotive Recon/Rebuild Fee	ALL									
IT	Business Privilege Tax	(24)									
BLT	Coal Severance Tax				(14)	(14)					(14)
ST	Contractor's Gross Receipts Tax							85%			(24)
IT	Corporate Income Tax	(4)	BAL (4)								
PT	Deeds and Assignments	38.461% (34)	46.154% (34)							15.385% (34)	
ST	Dry Cleaning Trust Fund Fee										ALL
IT	Estate Tax	ALL									
IT	Financial Institutions' Excise Tax	25%			25%	50%					
BLT	Forest Products' Severance Tax										(2)
PT	Freight Line R.R. Equipment Tax	ALL									
BLT	Gasoline Tax			(3)	(3)	(3)			(3)		
BLT	Gasoline Aviation and Jet Fuel										(17)
BLT	Hazardous Waste Fee	(22)			(22)						(22)
ST	Hospital Assessment for Medicaid										(31)
BLT	Horse Wagering Fee	ALL									
ST	Hydro-Electric K.W.H. Tax		42%					58%			
IN	Illegal Drug Tax	ALL									
IT	Income Tax	(4)	BAL (4)								
MV	International Fuel Tax Agreement			(16)	(16)	(16)					(18)
MV	International Registration Plan			(13)	(13)	(13)					(18)
BLT	Iron Ore Severance Tax		(33)								
BLT	Local Solid Minerals Tax										(28)
ST	Lodgings Tax	(12)			(12)						(12)
MV	Mandatory Liability Insurance (MLI)	(30)									(30)
MV	Manufactured Home Title and Cancellation Fee	ALL									(36)
ST	Medicaid Nursing Facility Tax										(21)



ALABAMA DEPARTMENT OF REVENUE

Division	Tax Source	General	Education	Road & Bridge	Counties	Cities	Mental Health	Health	Conservation	Human Resources	Other
ST	Medicaid Pharmaceutical Services Tax										(21)
ST	Mobile Telecommunications Services Tax	(25)	(25)								(25)
BLT	Motor Carrier Fuel Tax			(16)	(16)	(16)					
BLT	Motor Carrier Mileage Tax			BAL (5)							
BLT	Motor Fuels (Diesel)			(27)	(27)	(27)					
MV	Motor Vehicle Dealer Licenses	ALL									
MV	Motor Vehicle Registration Fee			(13)	(13)	(13)					
MV	Motor Vehicle Title Fee	ALL									
BLT	Oil and Gas Privilege Tax	(6)			(6)	(6)					
BLT	Oil and Gas Production Tax (2%)	ALL									
BLT	Oil Lubricating Tax	(7)		(7)	(7)	(7)					
BLT	Oil Wholesale License Tax	ALL									
BLT	Pari-Mutuel Pool Tax	ALL									
BLT	Playing Cards Tax	ALL									
ST	Prepaid Wireless 9-1-1 Charge										(35)
ST	Rental or Leasing Tax	ALL									
ST	Sales Tax	(19)	BAL		\$378,000					\$1,322,000	
IN	Salvage Vehicle Inspection Fee										(15)
BLT	Scrap Tire Environmental Fee										(26)
BLT	Solid Waste Disposal Fee										(32)
BLT	Store License		ALL								
BLT	Tobacco Products (Cigarettes) Tax	66.67% (29)					9.09% (29)	(10)12.12% (29)	(9) 6.06% (29)	6.06% (29)	(29)
BLT	Tobacco Products (Tobacco) Tax	ALL									
FO	TVA Electric	BAL			(8)						
BLT	Underground and Aboveground Storage Tank Trust Fund Charge	(23)									(23)
ST	Use tax	(20)	BAL								
ST	Utility Gross Receipts Tax		BAL				\$14,600,000				
ST	Utility License Tax (2.2%)	15%					85%				

**Department of Revenue Division / Section Abbreviations:**

BLT – Business and License Tax; FO – Financial Operations; IT – Individual and Corporate Tax Division; IN – Investigations; MV – Motor Vehicle; PT – Property Tax; ST – Sales and Use Tax.

## ALABAMA DEPARTMENT OF REVENUE

### References to Fund Distributions

- (1) A portion of the Business Privilege Tax will be distributed to each county and the remainder will go to the General Fund.
- (2) 100% Special State Forestry Fund administered by the State Forestry Commission.
- (3) Gasoline has a total 16-cent per gallon tax levy comprised of a 7 cent levy, 5 cent supplemental levy, and a 4-cent levy. 1 & 23/100% of net collections of the 12-cent tax levy (7-cent and 5-cent supplemental tax levy) goes to Conservation (60% of the 35/100% to the State Water Safety Fund and 40% of the 35/100% to the Seafood Fund; 70/100% to the Game and Fish Fund; 60% of 18/100% to the State Water Safety Fund and 40% of the 18/100% to the Seafood Fund). The distribution to the Game and Fish Fund (70/100%) and the additional distribution to the Water Safety Fund and the Seafood Fund (18/100%) are deducted from the funds allocated to the State Road and Bridge Fund. These credits cannot diminish the allocations provided to the counties. Original 7-cent levy – 45% of net tax proceeds goes to the State Road and Bridge Fund and 55% of the net tax proceeds goes to the 67 counties of which 10% of the counties' share is distributed to the cities. Supplemental 5-cent tax – 3/5 of the net tax proceeds goes to the State Road & Bridge Fund and 2/5 is distributed as follows: 45% State Road & Bridge Fund and 55% to counties of which 10% of the counties' share is distributed to the cities. Additional 4-cent tax levy – 100% of net collections (45% goes to the State Road & Bridge Fund and 55% goes to counties of which 10% of the counties' share is distributed to the cities).
- (4) Portion necessary to reimburse the Property Tax Relief Fund for homestead exemptions. Balance to Education Trust Fund.
- (5) Administrative cost to Public Service Commission.
- (6) Onshore Production:  
25%, General Fund; 75% balance distributed as follows: 66-2/3% distributed as follows: 25%, counties severed; 10%, cities severed; 50% of the first \$150,000 remaining to General Fund; 42.5%, counties severed; and 7-1/2%, cities. Remainder of 66-2/3%: 84%, General Fund; 14%, counties severed, 2%, cities; 16-2/3%, General Fund; 16-2/3%, Counties severed.  
Offshore Production: 90%, General Fund; 10%, counties severed.
- (7) 1935 Act – 2 cents to the General Fund  
1980 Act – 4 cents: 45%, State Road and Bridge Fund; 55% to counties (10% of which is distributed to the cities).
- (8) TVA served counties, 75%; Dry non-TVA served counties, 5%.
- (9) Mental health facility construction; balance – 30%, Health; 70%, Mental Health.
- (10) Debt service of IDA bonds; balance – 36%, Health; 64%, Mental Health.
- (11) At the Revenue Commissioner's discretion, the Commissioner shall cease to make deposits to the General Fund so as to maintain the trust fund in which to make payment of claims. The trust fund shall retain an amount not greater than \$1,000,000. Persons dying intestate and leaving unclaimed funds: such funds go to Public School Fund.
- (12) 75% of 4% tax to the General Fund.  
25% of 4% tax to Alabama Bureau of Tourism and Travel.  
50% of 1% tax to Alabama Mountain Lakes Association. 50% of 1% tax to Alabama Mountain Lakes counties.
- (13) Base fee distribution: 2.5% commission to licensing official, 5% Public Road & Bridge Fund, 72% Public Road & Bridge Fund, 21 % City or County, 7% Cities & Counties. Additional fee distribution: 64.75% Public Road & Bridge Fund, 35.25% Counties.
- (14) \$0.20 monies: coal or lignite severed within police jurisdiction or municipal limits as they existed on Jan. 1, 1977: 50%, municipality where severed and 50%, county where severed. Coal or lignite severed other than within police jurisdiction or municipal limits: 100%, county where severed. \$0.135 monies: State Mining Academy, State Docks Bulk Hand Facility Trust Fund, various counties and other agencies per Section 40-13-6.
- (15) Administrative cost to Alabama Department of Revenue for Salvage Vehicle Inspection Program.
- (16) That portion attributable to the use of gasoline shall be distributed in the manner of the gasoline tax. That portion attributable to the use of diesel fuels shall be distributed in the manner of the diesel fuels tax.
- (17) Department of Transportation – Aeronautics Division.
- (18) Prorated to participating states.
- (19) Sales tax on automotive vehicles – 58%, Education Trust Fund; 42%, General Fund. Discount cap revenues to state parks and Foster Children Program.\*
- (20) Use tax on automotive vehicles – 58%, Education Trust Fund; 42%, General Fund. Discount cap revenues to Department of Conservation and Natural Resources.\*
- (21) Alabama Health Care Trust Fund.
- (22) Distribution of funds based upon the waste type. Note: General fund distributions are also subject to a county guarantee.  
\$5.50 RCRA/PCB and All Other Wastes – First \$400,000 to the Alabama Department of Environmental Management and remainder to the General Fund to process Sumter County Guarantee. Of any remaining amount from RCRA/PCB base rate, \$500,000 to ALERT fund.  
\$1.00/ton – All to Alabama Hazardous Substance Cleanup Fund
- (23) 100% to the Alabama Underground and Aboveground Trust Fund.
- (24) 15% to the Pensions and Security Trust Fund.
- (25) Appropriated amount for annual payment of principal and interest due to outstanding Alabama Revolving Loan Fund Authority bonds. \$1.5 million to Special Education Trust and remainder to the State General Fund.
- (26) 100% to the Department of Environmental Management – Scrap Tire Fund.
- (27) 100% of 13 cent levy – Road and Bridge Fund  
4.69% of 6 cent levy – distributed equally among the 67 counties  
.93% of 6 cent levy – distributed to incorporated municipalities as provided in § 8-17-91(a)(2)c  
Remainder of 6 cent levy – Road and Bridge Fund
- (28) Counties where severance occurs.
- (29) Of 100% collected: 61.18% – Medicaid, with up to \$2 million to local governments to defray the cost of obtaining and affixing stamps. Of the remaining 38.82%: 66.67% to General Fund; 9.09% to Health; 12.12% to Mental Health; 6.06% to Parks (Conservation); 6.06% to Welfare (Human Resources).
- (30) From the net proceeds Revenue receives, 15% is distributed to the Alabama Peace Officers' Annuity and Benefit Fund. Administrative costs for the MLI program are paid and any remaining funds are distributed to the General Fund.
- (31) 100% to Medicaid.
- (32) 25% to the Alabama Recycling Fund; 25% to the Solid Waste Fund; 45% to the Alabama Department of Environmental Management; 4% Administrative Collection Allowance for owners & operators; 1% Administrative Collection Allowance for ADOR.
- (33) Education Trust Fund
- (34) All property taxing jurisdictions receive their proportional share of the taxes, fees, and interest upon the sale of tax delinquent property. State portion of funds: General fund receives 38.461% for costs, and interest on the costs; Education Fund receives 46.154% and Human Resources receives 15.385%
- (35) Commercial Mobile Radio Services Board and, upon the effective date of the statewide 9-1-1 charge, to the statewide 9-1-1 Board.
- (36) Additional \$5.00 issuance fee is distributed to the Alabama Housing Foundation.
- (37) The Revenue Commissioner will annually distribute the funds in the Failing Schools Income Tax Credit Account, set up in the Education Trust Fund, to qualifying parents.

\*Effective Oct.1, 2002, the lesser of \$500,000 or entire amount to Human Resources. Balance to Department of Conservation and Natural Resources.