

2019 ANNUAL REPORT



ALABAMA
DEPARTMENT OF
REVENUE



2019 Annual Report

Our Mission

The Alabama Department of Revenue will efficiently and effectively administer the revenue laws in an equitable, courteous and professional manner to fund governmental services for the citizens of Alabama. Adopted Sept. 5, 1996



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CURTIS E. STEWART
Deputy Commissioner

MICHAEL D. GAMBLE
Deputy Commissioner

DONALD J. GRAHAM
Deputy Commissioner

DERRICK COLEMAN
Deputy Commissioner

January 3, 2020

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

Dear Governor Ivey,

Please allow this letter to serve as notification of the online availability of the Alabama Department of Revenue's 2019 Annual Report. This report is posted on the Department's website at: revenue.alabama.gov/wp-content/uploads/2020/01/2019-Annual-Report.pdf.

As you know, the Department celebrated its 80th birthday in February, and the dedicated employees of the Department were honored that you stopped by the Gordon Persons Building to celebrate with us. We thank you for your continued leadership and support.

While commemorating our past, the Department continually looks to the future and strives to ensure compliance with the tax laws of Alabama by making it as effortless for taxpayers as possible. In 2019, the Department launched the Motor Fuel Single Point Filing System, an online portal for taxpayers to file and remit payment of local gasoline and diesel fuel excise taxes. For taxpayers who must file these types of taxes across multiple jurisdictions, the portal gives them one central place where they can file all relevant returns.

Also in 2019, the Department worked with the financial institutions industry and tax practitioners to implement Financial Institution Excise Tax (FIET) reform, providing clarity to FIET statutes and bringing them up to date in light of the federal Tax Cuts and Jobs Act. The Department also implemented Mandatory Liability Insurance law reform, enhancing the law's effectiveness while providing a clearer and less punitive path for compliance by vehicle owners.

As we have done for 80 years, the Alabama Department of Revenue will continue to efficiently and effectively administer the revenue laws in an equitable, courteous and professional manner to fund governmental services for the citizens of Alabama.

Sincerely,

Vernon Barnett
Commissioner of Revenue

"An Affirmative Action / Equal Opportunity Employer"

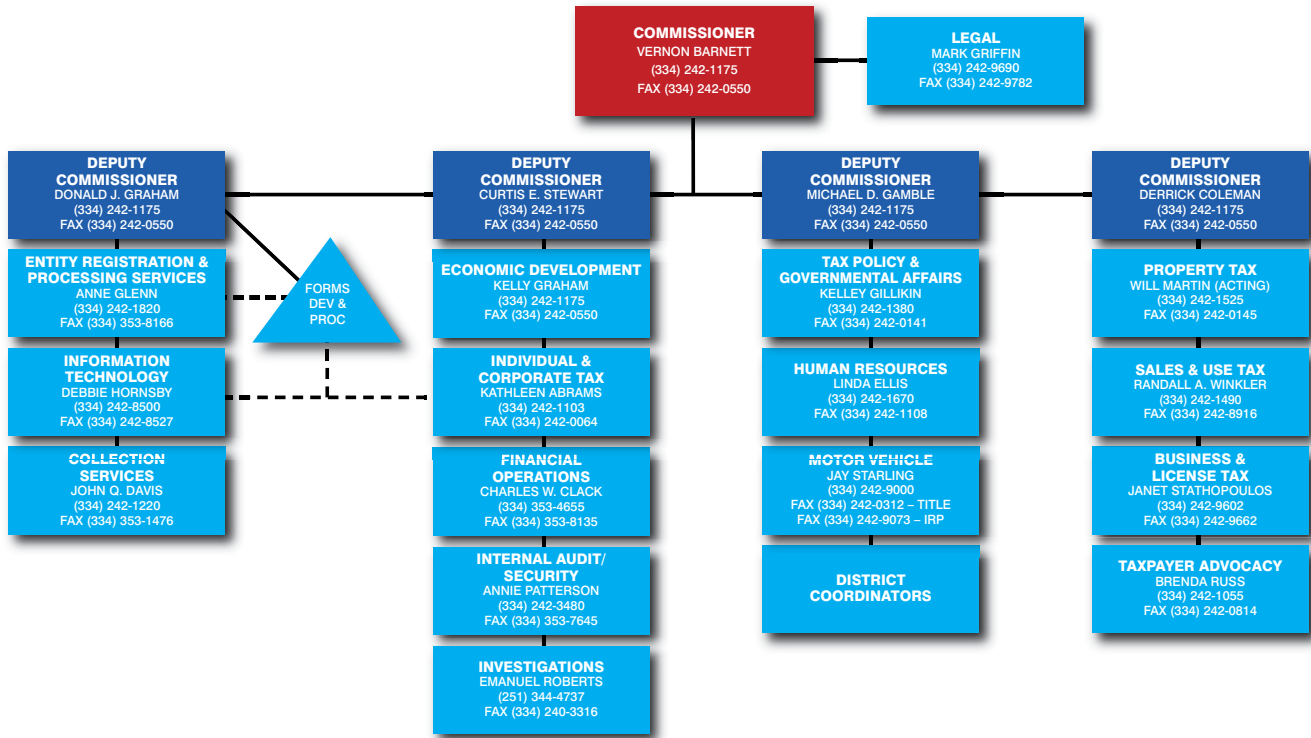
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The Department



[Interactive Version](#)

For more information, click on the boxes above.

As of October 1, 2019

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ADOR Blows Out the Candles on Its 80th Birthday



A packed auditorium of Department of Revenue employees welcomed Gov. Kay Ivey to the Gordon Persons Building on Feb. 1 to celebrate the Department's 80th birthday. The event capped off a week of employee engagement activities that included Department history trivia, group photos of each division, and group photos of employees by years of service. "I was thrilled to be a part of the Department's 80th Anniversary celebration, because my family has been associated with the Revenue Department for 55 of those 80 years," said Deputy Commissioner Don Graham. Special items related to the Department of Revenue, like sales tax tokens on loan from the Department of Archives and History, were on display for employees to view and reminisce about. The celebratory week concluded with the Feb. 1 program, at which Deputy Commissioner Curtis Stewart presented a history of the Department. But the highlight of the celebration was Gov. Ivey's appearance at the program where she was greeted with a standing ovation. "It was a great week when everyone could come together to celebrate the legacy that's been entrusted to us from previous employees of the Department. They created

a remarkable foundation for us to build on," said Commissioner Vernon Barnett. "That was culminated in the Governor honoring not only us, but those who came before us by making time to come celebrate with us." The Governor graciously presented a commendation to the Department for the services and contributions it provides the State of Alabama.

A brief history of the Department...

The Department of Revenue existed in its earliest form in the late nineteenth century. One of the earliest revenue organizations was the State Board of Assessment, and it was composed of the governor, secretary of state, state auditor, and state treasurer. The board was responsible for assessing tangible property of public utilities and public service corporations.

During a legislative session from November 1898-1899, the Office of the State Tax Commissioner was created to "aid revenue officers in the state in the collection of escaped, delinquent, back taxes and licenses, in discovering and prosecuting by civil and criminal penalties and costs all evasions or violations of the revenue laws of this state, and in the perfecting of all tax titles made under laws of this state."



In 1907, the State Tax Commission was created under the State Board of Assessment to directly assess the intangible property of public utilities. In 1915, the commission's duties were absorbed into the Alabama State Board of Equalization. This board assumed the duties of the State Tax Commission and was required to assess all tangible and intangible property of public utilities and public service corporations. The State Board of Equalization lasted until 1919, when the State Tax Commission was re-created, and the first attempt was made to undertake the task of direct tax collection. The Legislature passed an income tax law, but the Supreme Court of Alabama declared the tax unconstitutional.

The General Revenue Act of 1919 authorized the commission to issue tags to motor vehicle dealers, issue replacement tags, and collect charges for those services. The Office of Tax Adjuster was also created as a part of this act, but it was abolished several years later. The role of the commission expanded with the Revenue Act of 1923, which directed commission officials to assess and tax the financial shares of domestic corporations. A second Revenue Act, passed in 1923, gave the State Tax Commission the power to directly assess the shares of domestic corporations.

Over the next decade, the State Tax Commission began levying and directly collecting various taxes on tobacco; lubricating oil; gross receipts of rail line transportation companies, sleeping car companies, express companies, and hydroelectric energy; and gross receipts of motor buses and automobiles for hire. A license tax for registering foreign securities, in lieu of an ad valorem tax, was provided by the Legislature.

The increased role of the commission stemmed from recommendations in a 1932 report from the Brookings Institution, a public policy organization in Washington, D.C. The report was conducted at the request of Gov. Benjamin Miller, and it uncovered several budgetary discrepancies

as well as a general lack of financial oversight in state spending. The Brookings Institution recommended Alabama should levy additional taxes, such as a graduated income tax and tax on gasoline sales, to avoid major budget shortfalls in the future.

The state addressed the concerns cited in the Brookings report by expanding the role of the State Tax Commission in succeeding years. In 1933, the legislature again enacted an income tax, and it was upheld by the Supreme Court of Alabama. Given its expanded role in collecting taxes, the state centralized the State Tax Commission's authority as an office of assessment and collection with the Revenue Act of 1935. Numerous licenses and taxes, which had previously been collected by other state offices, were finally placed under the control of the State Tax Commission.

In the 1936 Special Session, influential revenue measures were enacted. A one and one-half percent gross receipts tax was levied; it was later repealed and replaced with a two percent sales tax. The sales tax provided for the exemption of many essential commodities; therefore, it was referred to as a luxury tax act.

In 1939, the State Tax Commission was abolished, and the Department of Revenue was created. The Legislature also designated the chief executive officer of the department as both the Commissioner of Revenue and the ex-officio Land Commissioner. The Legislature also created the Office of Legal Counsel within the Department in 1939. These changes joined the entire state revenue system under the leadership of the Commissioner of Revenue.



ADOR Launches Single Point Filing for Local Motor Fuel Taxes

The Department of Revenue is continually working to develop efficiencies and improve services for the citizens of Alabama. An excellent example of these efforts is the Motor Fuel Single Point filing system.

Mandated by [Act 2018-469](#), the Department launched the online portal on Nov. 1, 2019, for taxpayers to file and remit payment of local gasoline and diesel fuel excise taxes. "This online filing system was a true collaboration of the Department, local governments, and taxpayers," said Janet Stathopoulos, Director of the Department's Business and License Tax Division. The act created a Local Motor Fuel Tax Advisory Committee to establish the required information to be included on the electronic tax return. The committee was made up of representatives from counties, municipalities, the retail community, general business community, and the Department of Revenue. All stakeholders had input in this process. Importantly, the act allows each local jurisdiction to maintain administrative duties, such as point of sale, discounts, exemptions, and penalties for their local gasoline and diesel fuel taxes, while providing a streamlined method for the filing and payment of local gasoline and diesel fuel taxes.

Using the Motor Fuel Single Point filing system, taxpayers who are required to file and remit payment for local gasoline and diesel fuel taxes can file a timely electronic tax return for each local taxing jurisdiction



in which the taxpayer is required to file and remit gasoline and diesel fuel tax calculated on a per gallon basis. If a taxpayer wants to utilize this online system, their returns and payments are due by 4 p.m. on or before the 20th of the month. Delinquent returns and payments must be submitted via the method authorized by the local authority.

The taxes collected by the Department in the Motor Fuel Single Point system go directly into the account of the municipality or county, and the Department does not charge local taxing jurisdictions or taxpayers for the use of the system. Approximately 300 municipalities and 27 counties have a gasoline and/or diesel fuel tax eligible to be filed and paid through the Motor Fuel Single Point filing system.

The Department created video tutorials to help guide taxpayers through the registration process and to familiarize them with the system. Additional information concerning the Motor Fuel Single Point filing system may be found on the [Department's website](#).

FIET Reform Provides Clarity and Equity



In what could be deemed a clear win-win for the Department of Revenue and other stakeholders, the 2019 legislative session included a substantial overhaul of the state's Financial Institution Excise Tax (FIET) law. This much-needed reform was the product of a collaborative effort between representatives of the financial institutions industry, tax practitioners, and the Department.

Financial institutions, including banks, credit card companies, and the like, that conduct business in Alabama are required to file an Alabama FIET return in lieu of the Alabama corporate income tax return. These entities are subject to a 6.5% financial institution excise tax, which is distributed to the General Fund, cities, and counties.

Substantial changes had not been made to the FIET statute since it was adopted in 1935. In contrast, during the intervening years, income tax statutes were updated more regularly to mirror more closely the federal income tax statutes. The outdated provisions of the FIET law made it difficult for the Department and taxpayers to

administer and interpret these statutes. In particular, the Alabama FIET statute defined net income very broadly, encompassing all gross income of the financial institution less certain deductions. Consequently, financial institutions doing business in Alabama were keeping two sets of books and records to comply with the differences in the federal corporate income tax definition and the Alabama FIET definition.

Alabama has traditionally allowed the items of income reported by the financial institution to be computed similarly to those same items of income addressed in the federal statute, unless there are specific Alabama rules that provide direct guidance on these items. "After the passage of the Tax Cuts and Jobs Act in 2017, it became more apparent that the FIET statutes were outdated and lacked clarity, which created uncertainties for taxpayers and the Department alike," said Deputy Commissioner Curtis Stewart.

To address these uncertainties, the Department of Revenue and the Alabama Bankers Association formed a working

group to identify specific issues with FIET statutes. The working group was composed of Department of Revenue staff, Alabama Bankers Association representatives, and a group of tax practitioners who regularly advise banks and other financial institutions. The group worked diligently for 11 months to produce an agreed upon bill. The Financial Institution Excise Tax Reform Act (Act 2019-284) signed into law by Gov. Kay Ivey is the result of the group's collaboration.

The working group's goal was to provide clarity, simplicity, and administrative ease for taxpayers and the Department of Revenue while keeping the revenue collected for FIET neutral. The group determined that the FIET statutes should be more consistent with the Alabama corporate income tax statutes.

The legislation changed the way financial institution excise tax is calculated by changing the definition of "taxable income." By changing the definition of "taxable income" in the FIET statute to the federal tax code definition of "taxable income," there is no room for interpretation in administering the tax. The FIET Reform

Act of 2019 also changed the payment due dates to mirror federal income tax filing dates and payment schedules. These two changes provided great clerical and administrative relief for the Department of Revenue and taxpayers. Also, the reform legislation changed the distribution from location-based to population-based. In addition, new code sections were created to implement an estimated payment system and to provide for quarterly distributions to counties, municipalities, and the General Fund.

The revisions to the FIET statute allow the tax to be administered more simplistically without losing revenue, making all parties pleased with the outcome. "The new law ensures clarity in compliance for the taxpayer and equity in administration for the Department," Stewart added. "The collaboration between the Department, the Alabama Bankers Association, and other stakeholders clearly demonstrates the good that can be accomplished when public agencies and private entities work together."



MLI Reform Enhances Compliance Yet Eases Burden on Drivers

In 2000, the Legislature undertook a bold measure to reduce the number of uninsured vehicles traveling on the roads of this state with the enactment of the state's Mandatory Liability Insurance law (Ala. Code 32-7A-4). Since the passage of this law, the percentage of uninsured motorist in the state has declined from 22% to 18.4%. This year, the Legislature adopted changes to the law that were proposed by the Department of Revenue in an effort to maintain and enhance the law's effectiveness, while providing a clearer and less punitive path for compliance by vehicle owners.

A little background: The Department is responsible for administering and enforcing Mandatory Liability Insurance (MLI) law. The Motor Vehicle Division in the Department verifies each month in real time that all registered vehicles have the minimum motor vehicle liability insurance through an online insurance verification system. If insurance cannot be confirmed by the insurer, the registrant has 30 days to provide proof of insurance. If the registrant cannot provide proof of insurance after 30 days, their registration is suspended. The first violation requires a registrant to pay a \$200 reinstatement fee and show proof of insurance. If the registrant commits a second violation within four years, they must pay a \$400 reinstatement fee, provide proof of insurance, and their registration is suspended for four months.

Act 2019-446 amends the MLI law to reduce punitive penalties for compliant taxpayers by eliminating the mandatory four-month suspension. The suspension of vehicle registration after the registrant became compliant with the law by

providing proof of insurance and paying a \$400 reinstatement fee created an undue burden on taxpayers. It prevented compliant taxpayers from driving to work, school, doctor visits, and the like after they became compliant with the law.

Also, the MLI law revisions provide an option for a registrant to voluntarily surrender their vehicle registration and associated license plate prior to storing an operable or inoperable vehicle. This provides a clear avenue for compliance with the mandatory insurance law for deployed military personnel who will not be operating their vehicles, individuals with inoperable vehicles, or individuals who cannot operate their vehicle for medical reasons.

The revisions also align the due dates for MLI reinstatement fees with similar motor vehicle registration fees remitted to the State Comptroller. Reinstatement fees were remitted previously by a distribution of 90% to the State General Fund and 10% to the counties' general funds and license plate issuing officials with a \$10,000 cap. The revisions to the law change the distribution of the fees to 85% to the State General Fund and 15% to the counties' general funds and license plate issuing officials and increases the cap to \$25,000—meaning increased revenue for counties.

Reforming the MLI Law is a perfect example of the Department of Revenue fulfilling its mission to "efficiently and effectively administer the revenue laws in an equitable, courteous, and professional manner." While maintaining revenue from fines and fees, the Department helped to eliminate punitive penalties for compliant taxpayers—administering the law in an equitable manner.

The Year After Wayfair

It is no secret that not all states were positioned as well as Alabama to take advantage of the U.S. Supreme Court's decision in *South Dakota v. Wayfair, Inc.* The Court's 2018 decision overturned a precedent established for more than 50 years limiting states' authority to impose sales tax collection requirements to only those sellers who had a physical presence in the state. The Court's most recent decision upholding the "physical presence rule" was in 1992—long before the rise in popularity of online sales. In 2015, Alabama became one of the first states to openly challenge this doctrine when the Department of Revenue adopted its "economic nexus rule" (Rule 810-6-2.90.03). The economic nexus rule required online and other remote sellers without a physical presence in Alabama to collect tax on sales if their sales in Alabama exceeded \$250,000 during the previous calendar year.

The rule allowed collection of taxes due on remote sales through the state's Simplified Sellers Use Tax (SSUT) Program. The SSUT Program allows remote sellers to collect and remit a flat 8% tax on sales shipped into Alabama. This was a much simpler requirement for remote sellers than asking them to comply with the state's complicated state and local tax system. South Dakota passed very similar legislation at the same time all of this was going on in Alabama. Because of the way that state's legislation was written, it made its way to the Supreme Court before Alabama's legislation.

The Court decided that the interpretation of the law effectively incentivized businesses to avoid physical presence in states and led to a judicially created tax shelter. Justice Kennedy wrote in the majority opinion that "The Internet's prevalence and power

have changed the dynamics of the national economy. The expansion of e-commerce has also increased the revenue shortfall faced by states seeking to collect their sales and use taxes."

Alabama could not enforce its economic nexus rule during litigation, but after the Supreme Court's decision on June 21, 2018, the Department announced that the rule would be enforced beginning Oct. 1, 2019. "If the economic nexus rule had not been in place at the time of the Wayfair decision, Alabama would not have been able to benefit immediately from the Court's decision," said Deputy Commissioner Derrick Coleman. Also, in the 2018 session, the legislature amended the SSUT statute to require marketplace facilitators such as Amazon to collect and remit SSUT. According to Coleman, "this legislation laid the groundwork for the State to fully implement collection requirements for remote sellers authorized by the Court's landmark decision."

The Department saw an encouraging amount of voluntary compliance since the SSUT law passed in 2015. In Fiscal Year 2016, roughly \$4.4 million was distributed. In Fiscal Year 2017, \$52.4 million was distributed. In Fiscal Year 2018, \$80.2 million was distributed. The distributed revenue more than doubled to \$186.3 million in 2019. Of that \$186.3 million, \$23.3 million went to the Education Trust Fund, \$69.9 million went to the General Fund, \$53.3 million went to municipalities, and \$39.9 million went to counties. This huge increase represents new revenue streams that flow directly to the Education Trust Fund, General Fund, counties, and cities that would not have been collected without SSUT.

Taxpayer Service Centers



AUBURN/OPELIKA
3300 Skyway Dr.
Auburn, AL 36830
Phone (334) 887-9549



DOTHAN
121 Adris Pl.
Dothan, AL 36303
Phone (334) 793-5803



GADSDEN
701 Forrest Ave.
Gadsden, AL 35901
Phone (256) 547-0554



HUNTSVILLE
4920 Corporate Dr.
Suite H
Huntsville, AL 35805
Phone (256) 837-2319



JEFFERSON/SHELBY
2020 Valleydale Rd.
Suite 208
Hoover, AL 35244
Phone (205) 733-2740



MOBILE
851 East I-65 Service Rd. S.
Suite 100
Mobile, AL 36606
Phone (251) 344-4737



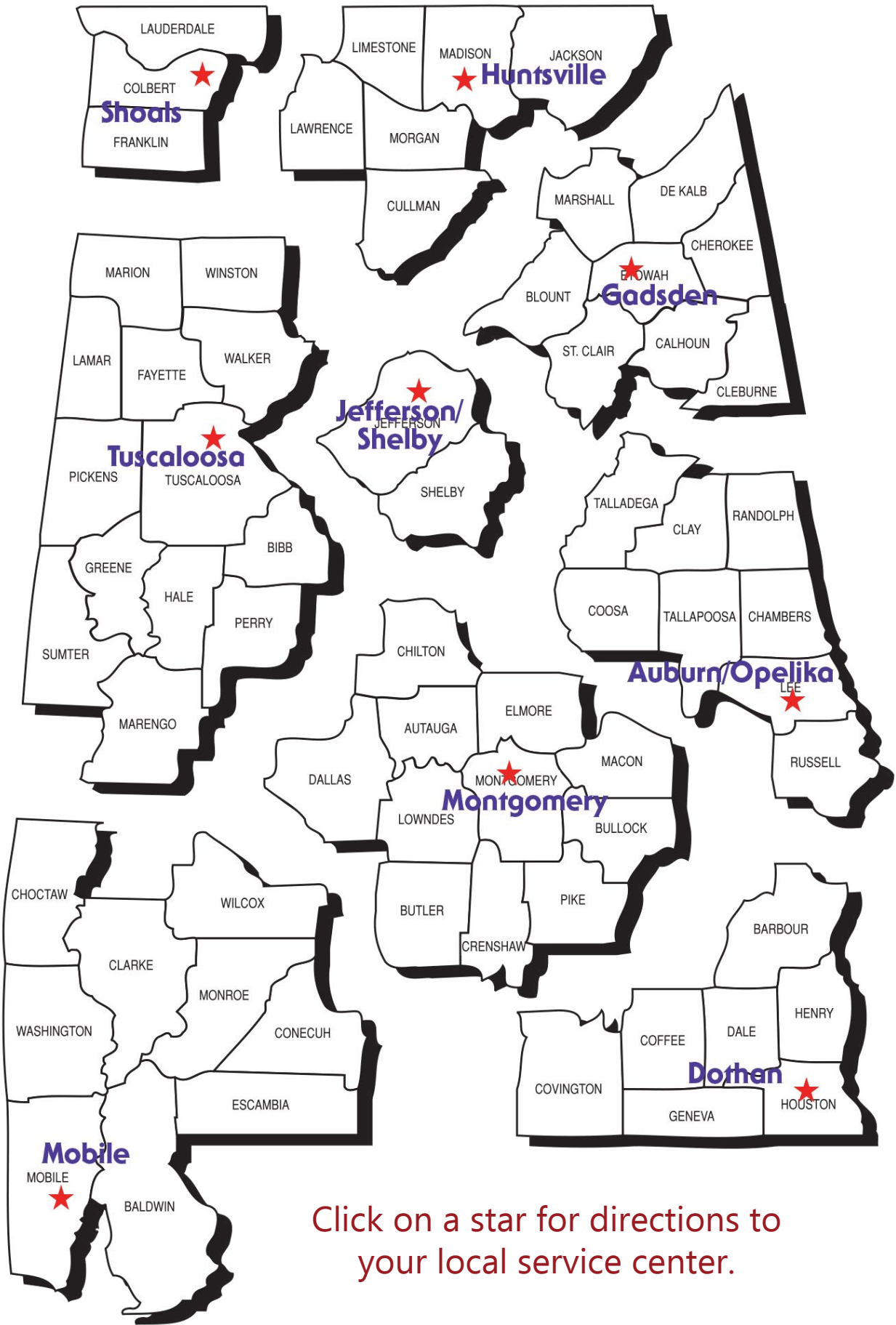
MONTGOMERY
2545 Taylor Rd.
Montgomery, AL 36117
Phone (334) 242-2677



SHOALS
201 South Court St.
Suite 200
Florence, AL 35630
Phone (256) 383-4631



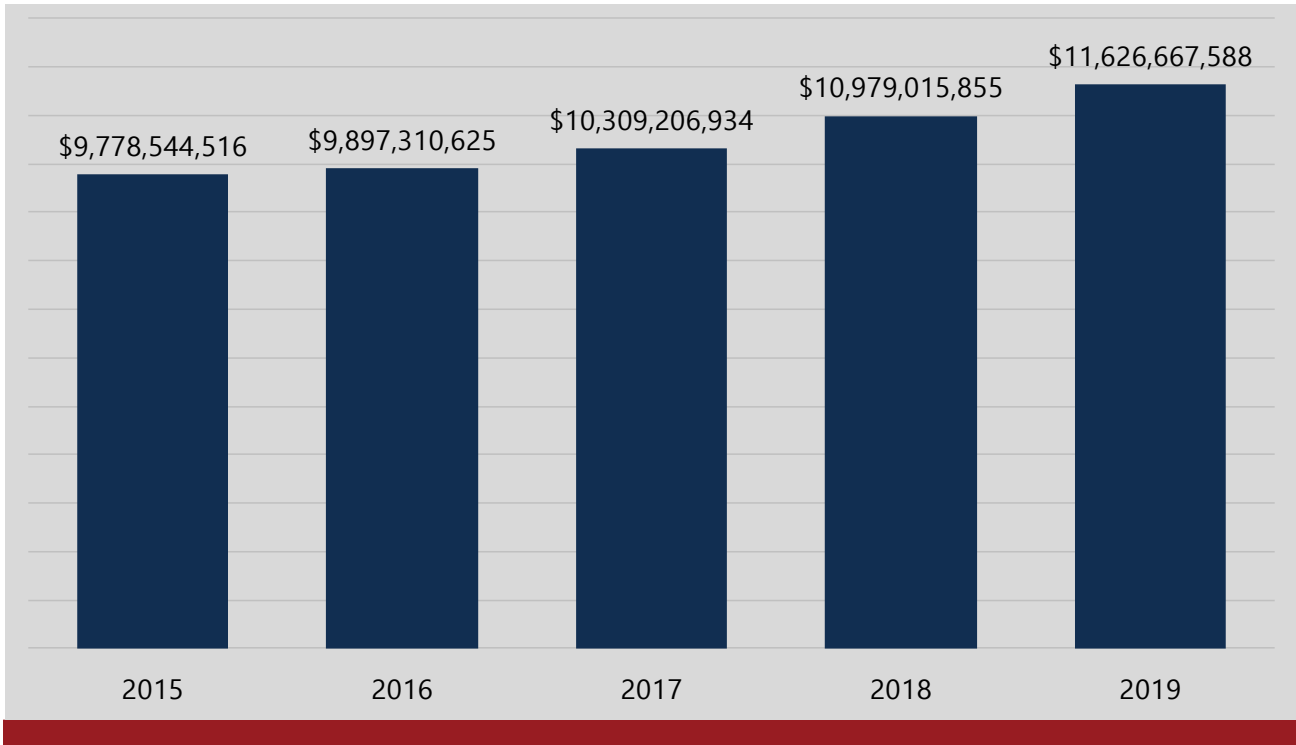
TUSCALOOSA
1434 22nd Ave.
Tuscaloosa, AL 35401
Phone (205) 759-2571



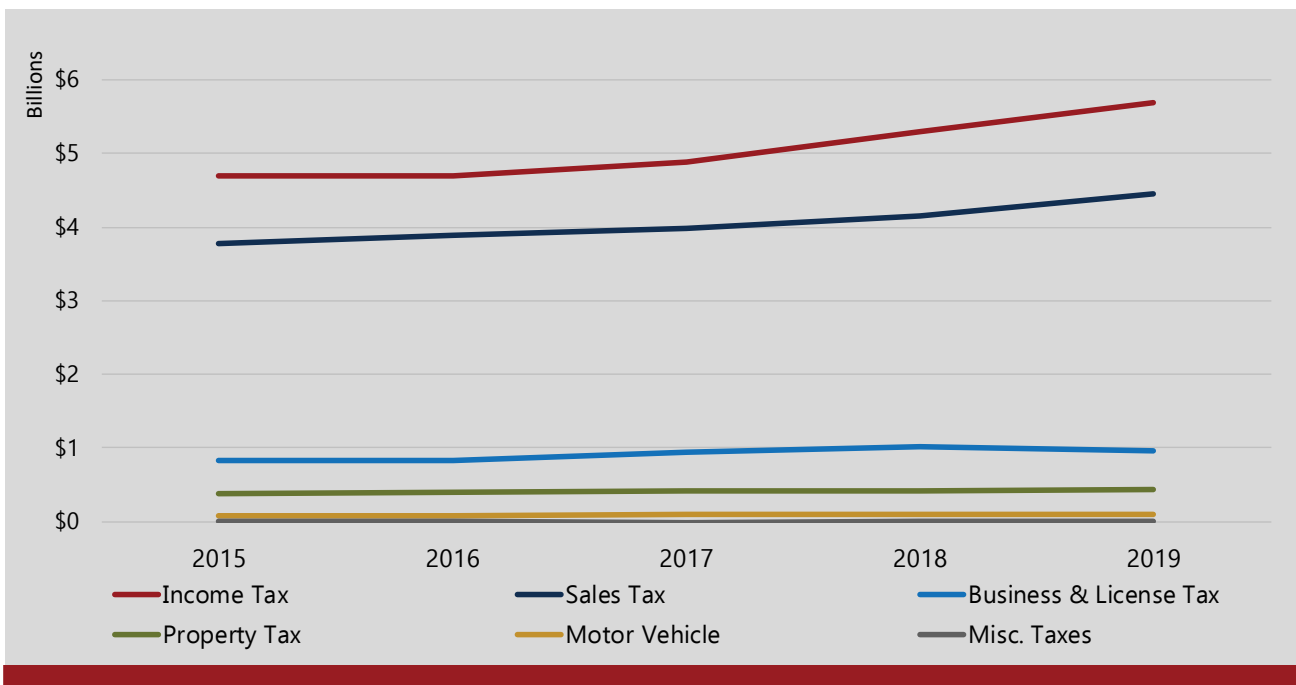
Click on a star for directions to your local service center.

Revenue Gross Collections

FY 2015-2019 Collection Trends



Tax Division Collection Trends

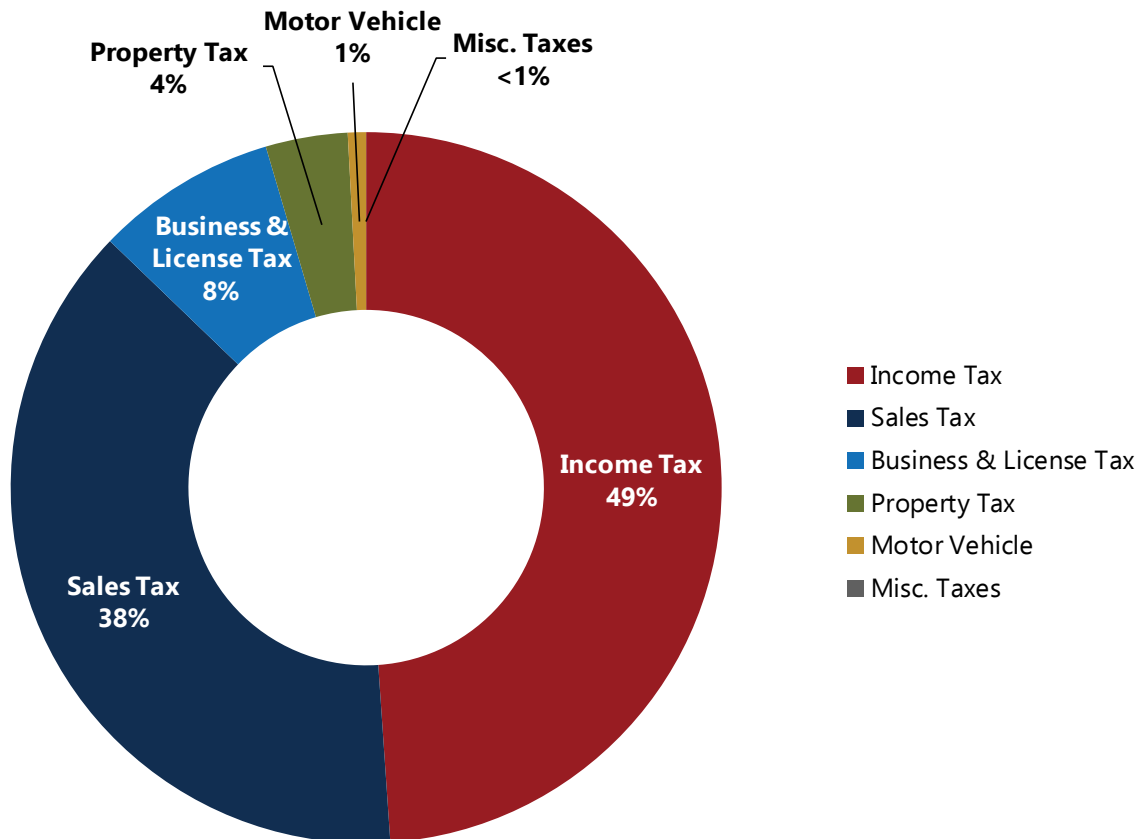


Revenue Tax Highlights

Year-End Collections Top \$11 Billion

- The Alabama Department of Revenue closed out its 2019 fiscal year with record collections, totaling \$11,626,667,588 and marking a milestone in the Department's collection history.
- \$10.6 billion of the \$11.6 billion was collected through electronic means.
- Delinquent tax collections also hit a record collection mark of over \$119 million.

FY 2019 Collections by Division



[Interactive Version](#)
Click on the legend to go directly to the division's section.

Revenue Abstract

Fiscal Year 2019 (Oct. 1, 2018 - Sept. 30, 2019¹)

| Title of Tax | FYTD 2018-19 | FYTD 2017-18 | % Change |
|--|--------------------|--------------------|----------|
| Bulk Storage Withdrawal Fee | \$38,917,048.33 | \$38,518,570.11 | 1.03 |
| Business Privilege Tax | \$160,441,186.36 | \$151,698,950.09 | 5.76 |
| CMRS Wireless 911 Service Charge | \$24,434,850.62 | \$23,275,278.89 | 4.98 |
| Coal Severance (\$.135/Ton) | \$1,930,398.84 | \$1,728,228.42 | 11.70 |
| Coal Severance (\$.20/Ton) | \$2,824,864.11 | \$2,512,413.42 | 12.44 |
| Coal Severance (Additional) | \$255,535.57 | \$321,361.71 | (20.48) |
| Contractors' Gross Receipts | \$48,832,407.64 | \$51,670,118.26 | (5.49) |
| Deeds and Assignments | \$6,439,092.13 | \$5,724,075.99 | 12.49 |
| Dry Cleaning Registration Fee | \$223,105.64 | \$265,483.55 | (15.96) |
| Estate and Inheritance | \$0.00 | \$0.00 | |
| Financial Institution Excise | \$101,382,706.66 | \$72,662,290.31 | 39.53 |
| Forest Products Severance | \$5,722,635.11 | \$5,937,856.85 | (3.62) |
| Freight Line R.R. Equipment | \$4,726,755.30 | \$5,341,967.71 | (11.52) |
| Gasoline | \$444,789,298.20 | \$477,105,898.17 | (6.77) |
| Gasoline (Aviation & Jet Fuel) | \$2,491,878.95 | \$2,508,544.73 | (0.66) |
| Hazardous Waste | \$1,122,357.75 | \$873,495.89 | 28.49 |
| Hospital Assessment Fee | \$275,879,944.93 | \$256,554,674.72 | 7.53 |
| Hydro-Electric KWH | \$955,861.24 | \$980,196.65 | (2.48) |
| IFTA License Tax | \$9,062,256.48 | \$7,355,229.63 | 23.21 |
| Income Tax-Corporate | \$582,912,505.33 | \$504,853,842.15 | 15.46 |
| Income Tax-Individual | \$4,842,589,360.66 | \$4,567,101,540.28 | 6.03 |
| IRP Registration Fees | \$56,862,231.32 | \$54,825,044.30 | 3.72 |
| Lodgings | \$81,511,675.87 | \$74,265,554.73 | 9.76 |
| Medicaid Nursing Facility | \$112,175,328.94 | \$112,015,310.49 | 0.14 |
| Medicaid Pharm. Services | \$8,692,067.61 | \$6,101,691.28 | 42.45 |
| Miscellaneous Tags | \$237,351.19 | \$224,600.57 | 5.68 |
| Miscellaneous Taxes ² | \$421,328.44 | \$337,958.92 | 24.67 |
| Mobile Telecom Tax | \$33,103,462.03 | \$28,545,223.54 | 15.97 |
| Motor Fuels (Compressed/Liquified Gas) | \$286,447.41 | \$925.00 | |
| Motor Fuels (Diesel) | \$158,581,270.74 | \$169,024,873.91 | (6.18) |
| Motor Registration Reinstatement fees | \$5,694,946.99 | \$8,143,822.14 | (30.07) |

Revenue Abstract

Fiscal Year 2019 (Oct. 1, 2018 - Sept. 30, 2019¹)

| FYTD Refunds 2018-19 | FYTD Refunds 2017-18 | % Change | FYTD Net 2018-19 | FYTD Net 2017-18 | % Change |
|-------------------------|-------------------------|----------|---------------------|---------------------|----------|
| \$192,601.95 | \$274,606.05 | (29.86) | \$38,724,446.38 | \$38,243,964.06 | 1.26 |
| \$24,256,556.06 | \$18,828,365.64 | 28.83 | \$136,184,630.30 | \$132,870,584.45 | 2.49 |
| \$53.79 | \$1,773.41 | (96.97) | \$24,434,796.83 | \$23,273,505.48 | 4.99 |
| \$0.00 | \$0.00 | | \$1,930,398.84 | \$1,728,228.42 | 11.70 |
| \$0.00 | \$0.00 | | \$2,824,864.11 | \$2,512,413.42 | 12.44 |
| \$0.00 | \$0.00 | | \$255,535.57 | \$321,361.71 | (20.48) |
| \$0.00 | \$123,921.84 | (100.00) | \$48,832,407.64 | \$51,546,196.42 | (5.26) |
| \$728,754.53 | \$483,307.42 | 50.78 | \$5,710,337.60 | \$5,240,768.57 | 8.96 |
| \$15,349.70 | \$1,016.60 | | \$207,755.94 | \$264,466.95 | (21.44) |
| \$0.00 | \$0.00 | | \$0.00 | \$0.00 | |
| \$19,049,025.42 | \$15,234,541.31 | 25.04 | \$82,333,681.24 | \$57,427,749.00 | 43.37 |
| \$17,310.47 | \$53.84 | | \$5,705,324.64 | \$5,937,803.01 | (3.92) |
| \$1,440.47 | \$0.00 | 100.00 | \$4,725,314.83 | \$5,341,967.71 | (11.54) |
| \$6,809,151.43 | \$7,402,389.32 | (8.01) | \$437,980,146.77 | \$469,703,508.85 | (6.75) |
| \$214,915.21 | \$353,632.86 | (39.23) | \$2,276,963.74 | \$2,154,911.87 | 5.66 |
| \$0.00 | \$0.00 | | \$1,122,357.75 | \$873,495.89 | 28.49 |
| \$291,468.91 | \$418,453.29 | (30.35) | \$275,588,476.02 | \$256,136,221.43 | 7.59 |
| \$0.00 | \$0.00 | | \$955,861.24 | \$980,196.65 | (2.48) |
| \$0.00 | \$0.00 | | \$9,062,256.48 | \$7,355,229.63 | 23.21 |
| \$127,917,353.62 | \$118,555,758.71 | 7.90 | \$454,995,151.71 | \$386,298,083.44 | 17.78 |
| \$647,745,701.72 | \$654,301,778.45 | (1.00) | \$4,194,843,658.94 | \$3,912,799,761.83 | 7.21 |
| \$0.00 | \$603.81 | (100.00) | \$56,862,231.32 | \$54,824,440.49 | 3.72 |
| \$31,136.78 | \$26,387.08 | 18.00 | \$81,480,539.09 | \$74,239,167.65 | 9.75 |
| \$0.00 | \$4,312.18 | (100.00) | \$112,175,328.94 | \$112,010,998.31 | 0.15 |
| \$140,752.96 | \$3,315.67 | | \$8,551,314.65 | \$6,098,375.61 | 40.22 |
| \$121.25 | \$1,125.00 | (89.22) | \$237,229.94 | \$223,475.57 | 6.15 |
| \$0.00 | \$0.00 | | \$421,328.44 | \$337,958.92 | 24.67 |
| \$0.00 | \$0.00 | | \$33,103,462.03 | \$28,545,223.54 | 15.97 |
| \$0.00 | \$0.00 | | \$286,447.41 | \$925.00 | |
| \$7,596,083.31 | \$13,477,670.63 | (43.64) | \$150,985,187.43 | \$155,547,203.28 | (2.93) |
| \$12,104.00 | \$2,907.00 | | \$5,682,842.99 | \$8,140,915.14 | (30.19) |

Revenue Abstract Continued

Fiscal Year 2019 (Oct. 1, 2018 - Sept. 30, 2019¹)

| Title of Tax | FYTD 2018-19 | FYTD 2017-18 | % Change |
|---------------------------------------|----------------------------|----------------------------|-------------|
| Motor Vehicle Title Fees | \$22,601,861.85 | \$23,956,737.73 | (5.66) |
| Motor Vehicle Salvage Inspection Fees | \$1,404,436.00 | \$777,436.25 | 80.65 |
| Oil & Gas Privilege (8%) | \$30,793,793.12 | \$34,371,531.44 | (10.41) |
| Oil & Gas Production (2%) | \$10,223,603.26 | \$11,291,304.42 | (9.46) |
| Oil Lubricating | \$1,996,458.60 | \$2,192,399.52 | (8.94) |
| Oil Wholesale License | \$8,995,084.70 | \$8,513,736.74 | 5.65 |
| Pari-Mutuel Pool | \$1,297,971.94 | \$1,146,282.22 | 13.23 |
| Petroleum Commodities Inspection Fee | \$62,041,180.40 | \$65,926,552.25 | (5.89) |
| Property Tax ³ | \$422,321,716.34 | \$406,287,742.79 | 3.95 |
| Rental or Leasing | \$82,902,213.25 | \$78,614,251.50 | 5.45 |
| Sales | \$2,478,017,124.63 | \$2,378,289,132.14 | 4.19 |
| Scrap Tire Environmental Fee | \$4,361,233.21 | \$4,230,068.62 | 3.10 |
| Simplified Sellers Use Tax | \$203,303,334.75 | \$84,296,187.75 | |
| Solid Waste Disposal Fee | \$7,608,437.50 | \$6,896,065.99 | 10.33 |
| Store Licenses | \$579,891.26 | \$599,581.14 | (3.28) |
| Tobacco Cigarette Tax | \$163,604,868.72 | \$169,462,445.01 | (3.46) |
| Tobacco OTP Tax | \$10,688,054.43 | \$10,466,816.44 | 2.11 |
| TVA Electric | \$85,937,891.34 | \$87,444,277.36 | (1.72) |
| Use | \$434,821,599.27 | \$408,544,008.57 | 6.43 |
| Utility Gross Receipts | \$417,571,969.96 | \$411,651,468.24 | 1.44 |
| Utility License (2.2%) | \$162,094,703.52 | \$153,582,806.84 | 5.54 |
| Total | \$11,626,667,588.44 | \$10,979,015,855.37 | 5.90 |

¹ The abstract reflects funds certified to the State Treasurer for the Fiscal Year 2019. Any discrepancies between the amounts reported in the abstract and other information included in the Annual Report are attributable to the timing of the certification for the Fiscal Year 2019.

² Miscellaneous taxes collected includes: Auto Dismantler License, Auto Reconditioner & Rebuilder License, Illegal Drugs, Motor Carrier Mileage, and Playing Cards.

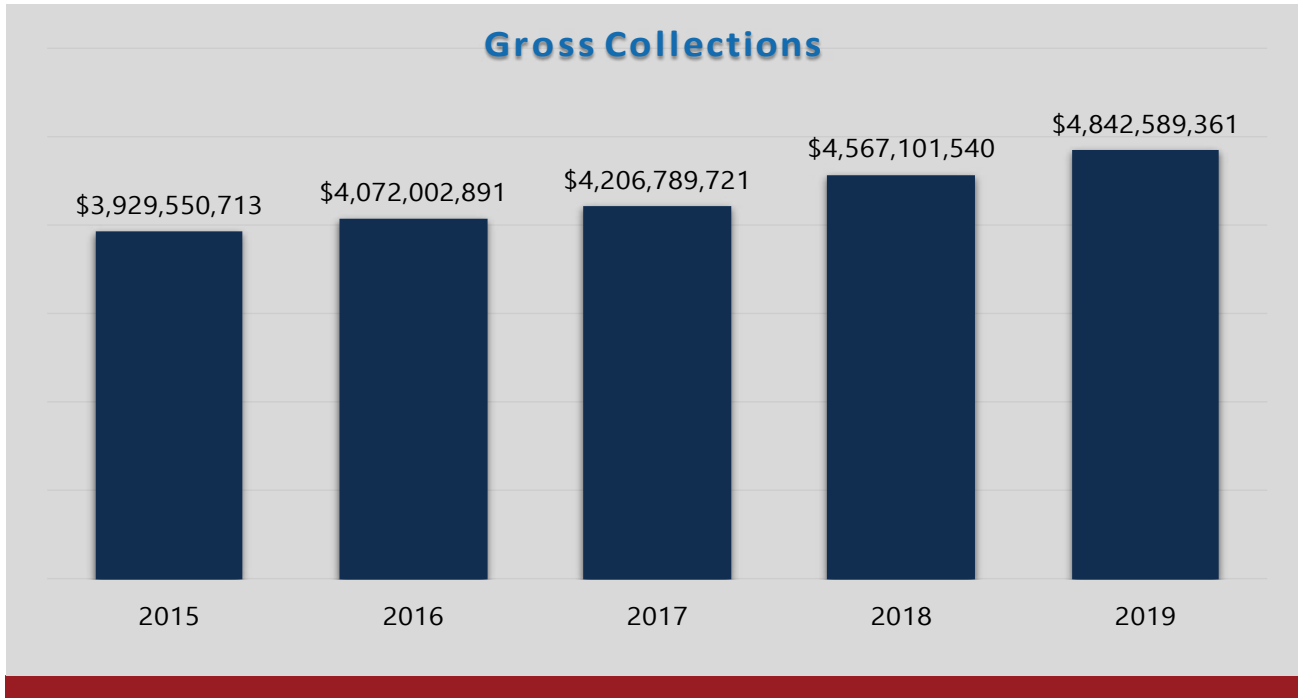
³ Property Tax as reported to the Comptroller. Refunds made by local jurisdictions are not reported.

Revenue Abstract Continued

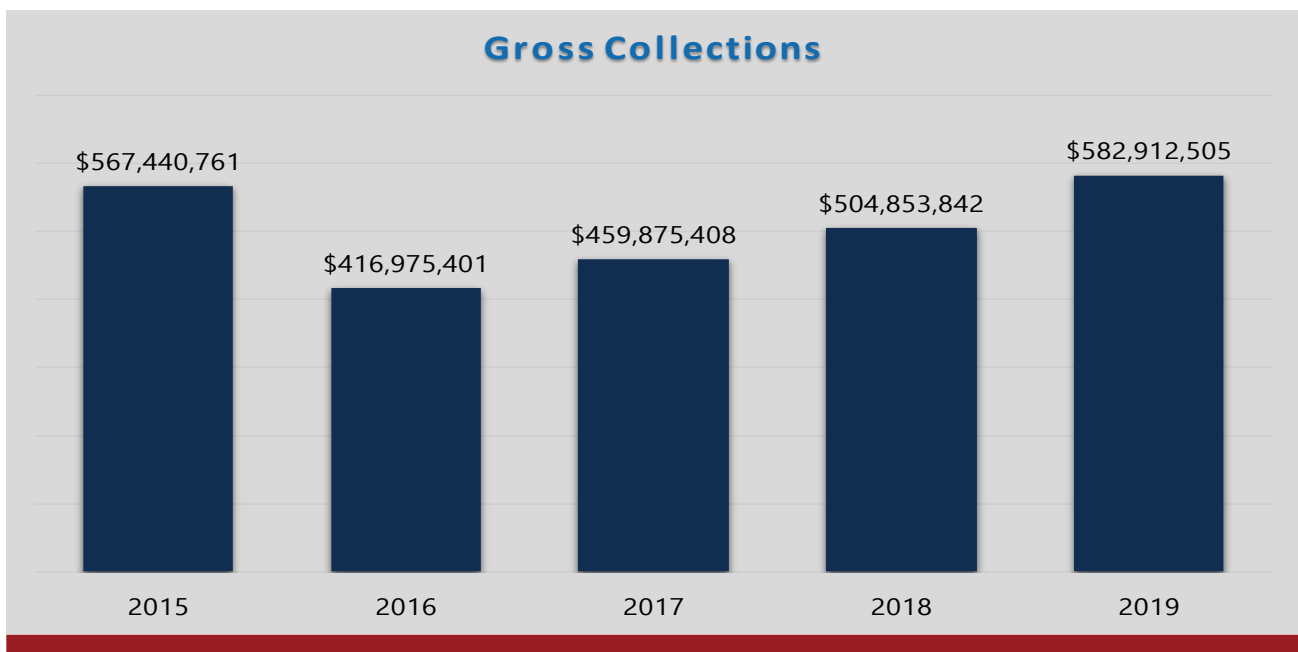
Fiscal Year 2019 (Oct. 1, 2018 - Sept. 30, 2019¹)

| FYTD Refunds 2018-19 | FYTD Refunds 2017-18 | % Change | FYTD Net 2018-19 | FYTD Net 2017-18 | % Change |
|-------------------------|-------------------------|-------------|----------------------------|----------------------------|-------------|
| \$798.00 | \$773.40 | 3.18 | \$22,601,063.85 | \$23,955,964.33 | (5.66) |
| \$75.00 | \$0.00 | 100.00 | \$1,404,361.00 | \$777,436.25 | 80.64 |
| \$0.00 | \$107,695.75 | (100.00) | \$30,793,793.12 | \$34,263,835.69 | (10.13) |
| \$0.00 | \$26,924.02 | (100.00) | \$10,223,603.26 | \$11,264,380.40 | (9.24) |
| \$4,155.86 | \$5,162.31 | (19.50) | \$1,992,302.74 | \$2,187,237.21 | (8.91) |
| \$104,282.51 | \$5,040.09 | | \$8,890,802.19 | \$8,508,696.65 | 4.49 |
| \$0.00 | \$0.00 | | \$1,297,971.94 | \$1,146,282.22 | 13.23 |
| \$103,665.59 | \$26,204.45 | | \$61,937,514.81 | \$65,900,347.80 | (6.01) |
| \$0.00 | \$0.00 | | \$422,321,716.34 | \$406,287,742.79 | 3.95 |
| \$438,956.01 | \$58,127.76 | | \$82,463,257.24 | \$78,556,123.74 | 4.97 |
| \$5,529,042.48 | \$4,462,607.28 | 23.90 | \$2,472,488,082.15 | \$2,373,826,524.86 | 4.16 |
| \$2,835.86 | \$1,986.68 | 42.74 | \$4,358,397.35 | \$4,228,081.94 | 3.08 |
| \$8,323.08 | \$27,566.68 | (69.81) | \$203,295,011.67 | \$84,268,621.07 | |
| \$0.00 | \$0.00 | | \$7,608,437.50 | \$6,896,065.99 | 10.33 |
| \$0.00 | \$19.25 | (100.00) | \$579,891.26 | \$599,561.89 | (3.28) |
| \$550,247.88 | \$505,790.38 | 8.79 | \$163,054,620.84 | \$168,956,654.63 | (3.49) |
| \$80,971.40 | \$1,799.73 | | \$10,607,083.03 | \$10,465,016.71 | 1.36 |
| \$0.00 | \$0.00 | | \$85,937,891.34 | \$87,444,277.36 | (1.72) |
| \$23,940,955.96 | \$8,738,526.44 | | \$410,880,643.31 | \$399,805,482.13 | 2.77 |
| \$1,347,687.22 | \$1,305,372.53 | 3.24 | \$416,224,282.74 | \$410,346,095.71 | 1.43 |
| \$0.00 | \$3,010,035.39 | (100.00) | \$162,094,703.52 | \$150,572,771.45 | 7.65 |
| \$867,131,878.43 | \$847,779,552.25 | 2.28 | \$10,759,535,710.01 | \$10,131,236,303.12 | 6.20 |

Individual Income Tax



Corporate Income Tax



Individual & Corporate Tax Facts

Return Processing and Review Activities

- For Fiscal Year 2019, the Individual Tax Section processed 2,990,990 returns and adjusted 83,799 returns, resulting in additional revenues of \$94,877,790.
- Our Individual Non-filer program identified 118,132 non-filers, resulting in additional revenues of \$156,699,688. This program resulted in the entry of 138,579 preliminary assessments totaling \$129,962,537, and 282,206 final assessments totaling \$164,976,045.
- Individual Tax Section collections, less refunds, totaled \$4,194,843,659.
- For Fiscal Year 2019, the Business Tax Section processed 485,730 returns and adjusted 251,795 returns, resulting in additional revenues of \$113,102,881.
- Our Business Tax Section entered 47,542 preliminary assessments totaling \$38,886,035 and 46,142 final assessments totaling \$9,709,182.
- Business Tax Section collections, less refunds, totaled \$673,513,463.

Field Audit and Assessment Activities

- For Fiscal Year 2019, 5,655 field audits were completed, totaling \$134,494,241 in audit production. The division entered 6,811 preliminary assessments totaling \$78,379,487 and 7,131 final assessments totaling \$20,689,144.
- Field Audit and Assessment collections totaled \$29,383,839, with additional audit assessments collected through the Treasury Offset Program of \$1,630,722.

Income Tax Collections

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| Individual Paid on Estimates | \$276,563,458 | \$286,870,898 | \$284,541,328 | \$356,139,603 | \$314,470,494 |
| Withholding | \$3,084,124,101 | \$3,182,290,680 | \$3,314,080,975 | \$3,558,309,712 | \$3,749,212,731 |
| Pass-Through | \$129,377,853 | \$157,336,379 | \$160,842,548 | \$176,413,199 | \$179,122,609 |
| Collected as Additional Tax Due | \$439,485,300 | \$445,504,935 | \$447,324,870 | \$476,239,026 | \$599,783,527 |
| Total Individual | \$3,929,550,713 | \$4,072,002,891 | \$4,206,789,721 | \$4,567,101,540 | \$4,842,589,361 |
| Total Corporate | \$567,440,761 | \$416,975,401 | \$459,875,408 | \$504,853,842 | \$582,912,505 |
| Total Income Tax Gross Collections | \$4,496,991,474 | \$4,488,978,292 | \$4,666,665,128 | \$5,071,955,382 | \$5,425,501,866 |

Income Tax Refunds

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Number of Individual Refunds | 1,177,756 | 1,119,943 | 1,099,800 | 1,178,888 | 1,133,483 |
| Individual Refunds | \$592,963,468 | \$579,098,369 | \$582,246,928 | \$654,301,778 | \$647,745,702 |
| Number of Corporate Refunds | 3,680 | 3,541 | 2,444 | 3,625 | 5,170 |
| Corporate Refunds | \$75,868,623 | \$84,470,852 | \$78,154,605 | \$118,555,759 | \$127,917,354 |
| Total Number of Refunds | 1,181,436 | 1,123,484 | 1,102,244 | 1,182,513 | 1,138,653 |
| Total Amount of Refunds | \$668,832,091 | \$663,569,221 | \$660,401,533 | \$772,857,537 | \$775,663,055 |

Individual Income Tax Return Data

| | |
|--|-----------------|
| Individual Returns Filed | 2,056,705 |
| Number Filed Electronically (E40 and 40NR) | 1,772,824 |
| Number of Joint | 775,500 |
| Number with Paid Preparer Signature | 1,181,690 |
| Number of Returns Itemizing Deductions | 1,266,191 |
| Total Alabama Tax Liability Shown on Returns | \$3,674,634,566 |
| Number of Returns with Tax Due at Time of Filing | 599,965 |
| Amount of Tax Due | \$363,099,518 |
| Number of Returns Showing Overpayments | 1,219,213 |
| Amount of Overpayments | \$610,719,689 |
| Number of Zero Balance Returns | 204,456 |

Other Entity Tax Return Data

| | Paper | E-Filed | Total |
|--|----------------|----------------|----------------|
| Corporate Income Tax (20C/20CC) | 19,243 | 25,285 | 44,528 |
| S Corporation (20S) | 15,327 | 56,507 | 71,834 |
| Partnership/LLC (65) | 14,925 | 50,638 | 65,563 |
| Composite (PTEC) | 6,337 | 13,507 | 19,844 |
| Fiduciary (41) | 12,485 | 22,182 | 34,667 |
| Business Privilege Tax (PPT/CPT/BPT-IN) | 101,684 | 146,539 | 248,223 |
| Financial Institution Excise Tax (ET-1/ET-1C/ET-8) | 826 | 245 | 1,071 |
| Total | 170,827 | 314,903 | 485,730 |

Consumer Use Tax Collections¹ Reported on Alabama Income Tax Returns (40/40A)

| Tax Year | # Reporting Use Tax | Use Tax Collected |
|----------|---------------------|-------------------|
| 2015 | 39,075 | \$1,920,316 |
| 2016 | 34,228 | \$1,650,181 |
| 2017 | 24,830 | \$1,062,206 |
| 2018* | 18,704 | \$ 769,154 |

*As of October 10, 2019. The decrease in the 2018 tax year was expected due to substantial increase in SSUT.

¹ This table only denotes state tax collections and does not include local tax collections.

As a convenience to the taxpayer, ADOR provides a reporting mechanism on the Individual Income Tax Return for the taxpayer to report consumer use tax on items bought on which the out-of-state seller did not collect sales tax.

Voluntary Checkoff Contributions

| FY 2019 Contributions | | |
|--|-------------------------|----------------------------|
| Organization | Number Of Donors | Total Contributions |
| Alabama Aging Program | 923 | \$11,518 |
| Alabama Arts Development Fund | 714 | \$ 8,252 |
| Alabama Nongame Wildlife Program | 852 | \$11,504 |
| Child Abuse Trust Fund | 1,542 | \$23,831 |
| Alabama Veterans' Program | 1,419 | \$29,038 |
| Alabama State Veterans Cemetery- Spanish Fort | 496 | \$ 4,378 |
| Foster Care Trust Fund | 927 | \$15,751 |
| Mental Health Consumers of Alabama | 1,086 | \$16,575 |
| Breast and Cervical Cancer Research Program | 963 | \$15,072 |
| University of South Alabama Mitchell Cancer Institute Fund | 1,121 | \$16,912 |
| Alabama Military Support Foundation | 697 | \$ 8,513 |
| Alabama Veterinary Medical Foundation Spay/Neuter Program | 678 | \$ 9,132 |
| Alabama State Historic Preservation Fund | 523 | \$ 4,566 |
| Alabama Firefighters Annuity and Benefit Fund | 591 | \$ 7,321 |
| Victims of Violence Assistance | 681 | \$ 6,561 |
| Alabama Association of Rescue Squads | 437 | \$ 3,753 |
| Archives Services Fund | 22 | \$ 120 |
| USS Alabama Battleship Commission | 508 | \$ 5,314 |
| Children First Trust Fund | 761 | \$10,916 |
| Total | 14,941 | \$209,027 |

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

Voluntary Checkoffs Available on Alabama Returns

Alabama Aging Program

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

Alabama Arts Development Fund

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

Alabama Nongame Wildlife Program

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

Child Abuse Trust Fund

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

Alabama Veterans' Program

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

Alabama State Veterans Cemetery at Spanish Fort Foundation, Inc.

Promotes the mission of the cemetery and supports other veteran organizations, activities, and programs which promote the welfare of veterans and commemorate the honorable service provided by veterans.

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.)

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.)

University of South Alabama Mitchell Cancer Institute Fund

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

Alabama Military Support Foundation

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

Alabama Veterinary Medical Foundation Spay/Neuter Program

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

Alabama State Historic Preservation Fund

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

Alabama Firefighters Annuity and Benefit Fund

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

Victims of Violence Assistance

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

Alabama Association of Rescue Squads

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

Archives Services Fund

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

USS Alabama Battleship Commission

Funds provide for the preservation of the USS Alabama Battleship Memorial Park for future generations and to memorialize our Veterans of all branches of the U.S. Armed Services. (Available tax year 2016.)

Children First Trust Fund

This fund ensures that all of Alabama's children are prepared for school success and lifelong learning through voluntary, diverse, high-quality early childhood programs. (Available tax year 2016.)

Fiscal Year 2019 Political Contributions

| | Contributions | Amount |
|--------------|---------------|-----------------|
| Republican | 8,466 | \$11,932 |
| Democratic | 6,835 | \$8,454 |
| Total | 15,301 | \$20,386 |

Note: Taxpayers filing Alabama individual income tax returns during Fiscal Year 2019 designated the amounts shown as contributions to the Alabama political parties. See Section 17-16-2, Code of Alabama 1975, for the definition of political parties.

Business Privilege Tax

Alabama's Business Privilege Tax (BPT) is an annual tax paid by corporations and limited liability entities (including disregarded entities) for the privilege of conducting business in Alabama.

The tax base is the taxpayer's net worth apportioned to Alabama. The initial tax accrues on the date an entity is organized in Alabama, qualifies to do business in Alabama, or starts doing business in Alabama. The initial tax payment, along with the corresponding return, is due two and a half months from that date. Thereafter, the tax accrues annually as of the first day of the taxpayer's taxable year and the annual return and payment are due at the same time as the taxpayer's Federal Income Tax return. An automatic extension is given for the filing of the return, but all tax is due on the original due date.

The tax rate for BPT is graduated based on the entity's federal taxable income apportioned to Alabama. The rates range from \$.25 to \$1.75 for each \$1,000 of net worth in Alabama. The minimum tax is \$100. The maximum BPT for most entities is \$15,000. Financial institutions, financial institution groups, and insurance companies are subject to a maximum tax of \$3,000,000.

An entity organized or existing under the laws of Alabama must dissolve or withdraw in order to cease their BPT filing obligation.

Business Privilege Tax Collections and Refunds

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| BPT Collections | \$143,462,843 | \$141,563,458 | \$150,279,766 | \$151,698,950 | \$160,441,186 |
| BPT Refunds | \$19,306,235 | \$19,341,690 | \$16,710,296 | \$18,828,366 | \$24,256,556 |
| Net Collections | \$124,156,608 | \$122,221,767 | \$133,569,470 | \$132,870,584 | \$136,184,630 |

Certificates of Compliance

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|---------------------------------------|---------|---------|---------|---------|
| Certificates of Compliance Issued | 11,308 | 12,288 | 12,739 | 13,461 |
| Certificates of Non-Compliance Issued | 5,073 | 5,050 | 6,144 | 6,007 |

Effective October 1, 2015, Act 2015-382 eliminated the Certificate of Good Standing which provided taxpayers and other third parties the ability to determine whether an entity qualified to do business in Alabama is in compliance with the Business Privilege Tax requirements. The act required the Department of Revenue to establish a process where those seeking information about an entity's compliance can request a Certificate of Compliance that provides information as of the time of request, whether an entity is in compliance with all state taxes administered by the Department of Revenue.

Financial Institution Excise Tax

Alabama’s financial institution 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. Prior to the enactment of Act 2019-284, the proceeds of this tax were distributed to the State General Fund, and to counties and municipalities in which financial institutions had physical operations. Under this distribution formula, the emergence and growth of the online banking and financial institution industry has resulted in the slowed growth or steady declines in the amount of distributions to many localities during recent years.

Act 2019-284, known as the Financial Institution Excise Tax Reform Act of 2019, revised the FIET statutes to provide clarity, simplicity, and administrative ease. The act implements an estimated payment system for taxpayers, which in turn allows for quarterly distributions to the counties, municipalities, and the General Fund. In addition, the act creates more consistency between the Alabama FIET and the Alabama corporate income tax laws. The act is effective for tax years beginning after December 31, 2019, except changes to the distribution method, which were effective for the 2019 distributions.

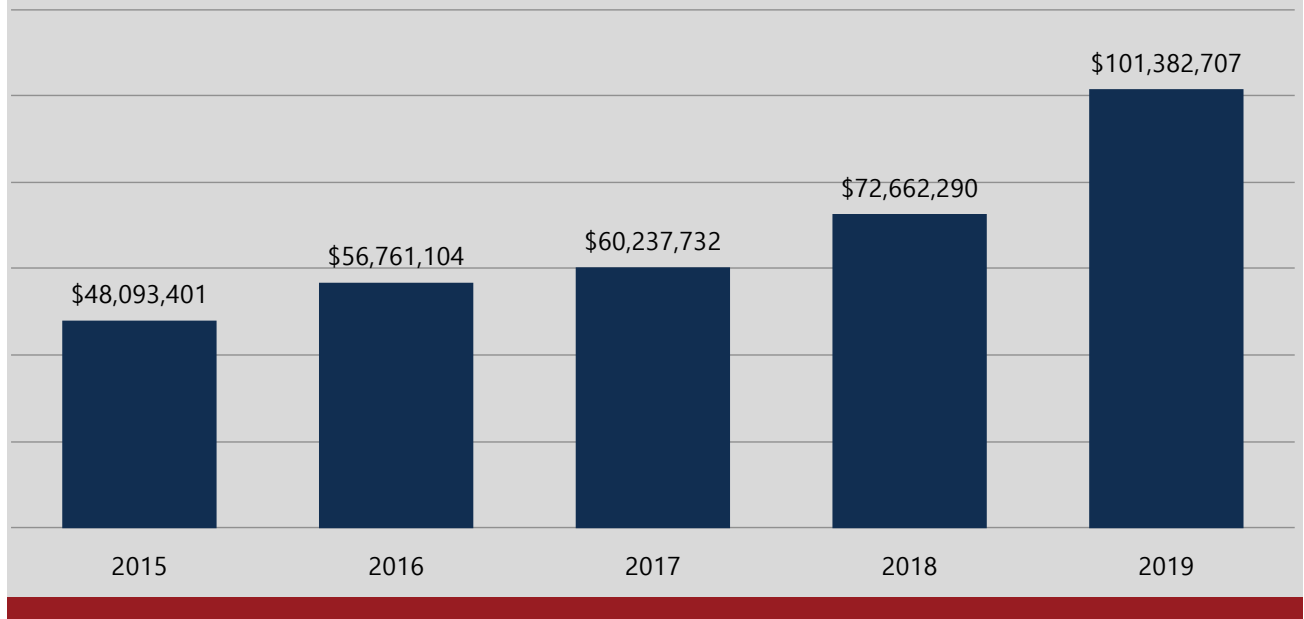
The new quarterly distribution system was also made possible by simplification of the formula for distributions to State General Fund, counties, and municipalities, which now is as follows: State General Fund 50%; Alabama municipalities 33.3%; and Alabama counties 16.7%. In addition to its simplicity, the updated distribution formula allows localities to share in revenues generated from the online financial institution industry.

FIET Net Distributions

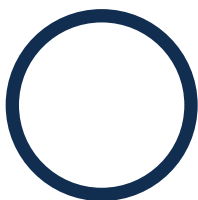
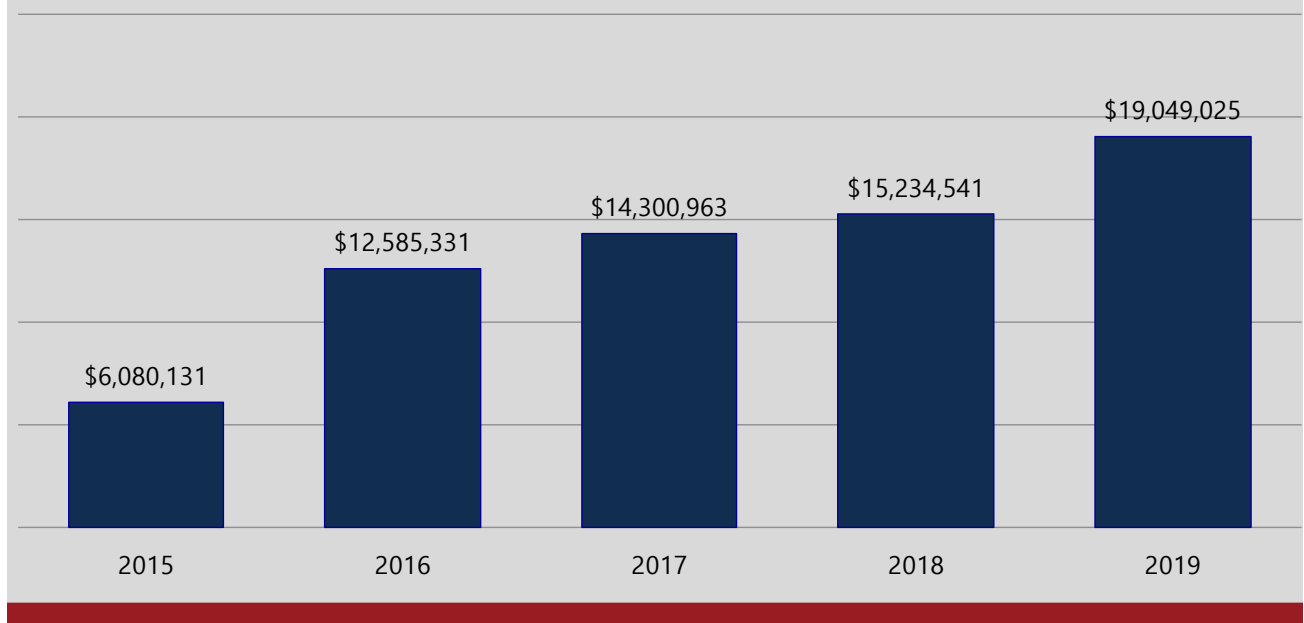
| | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| State General Fund | \$20,996,430 | \$22,246,274 | \$27,633,823 | \$30,925,467 | \$39,686,474 |
| Cities | \$11,394,059 | \$13,910,696 | \$15,194,988 | \$16,144,415 | \$27,502,855 |
| Counties | \$5,881,831 | \$7,147,597 | \$7,820,517 | \$8,192,912 | \$13,805,851 |
| Total | \$38,272,321 | \$43,304,568 | \$50,649,328 | \$55,262,794 | \$80,995,180 |

Note: July 31 is the last day of collections included in each year’s FIET distribution.

Financial Institution Excise Tax Gross Collections

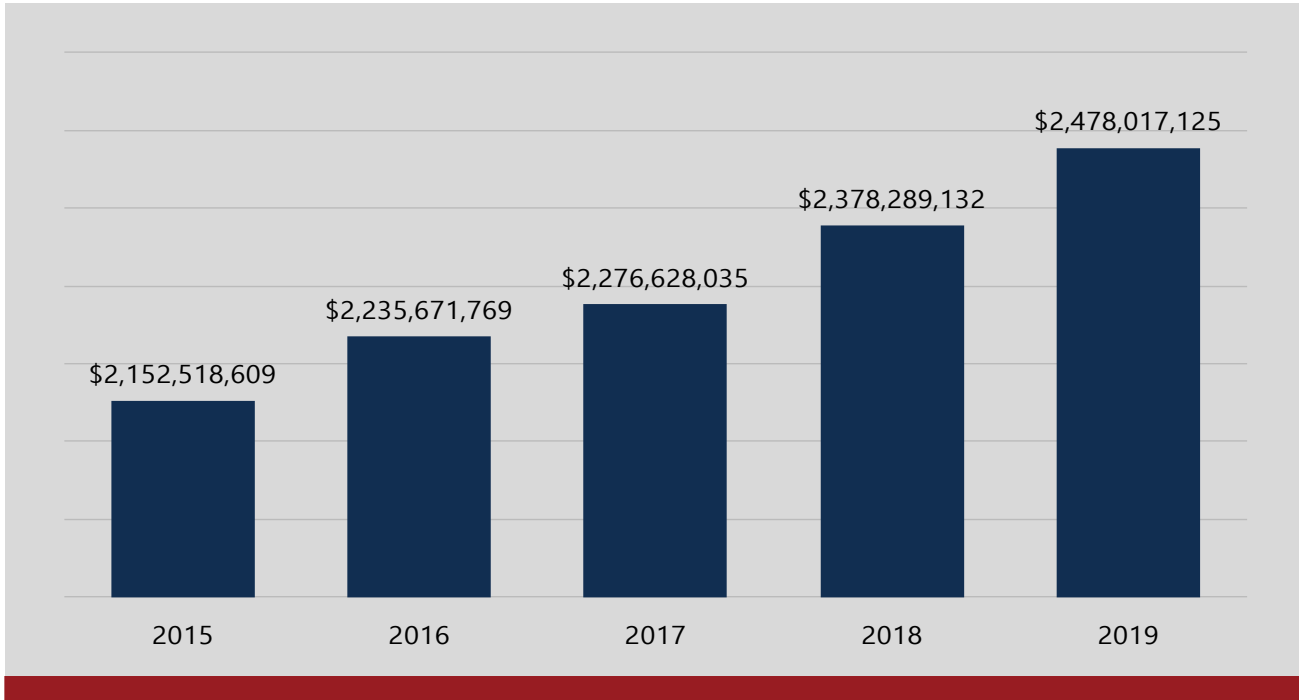


Financial Institution Excise Tax Refunds

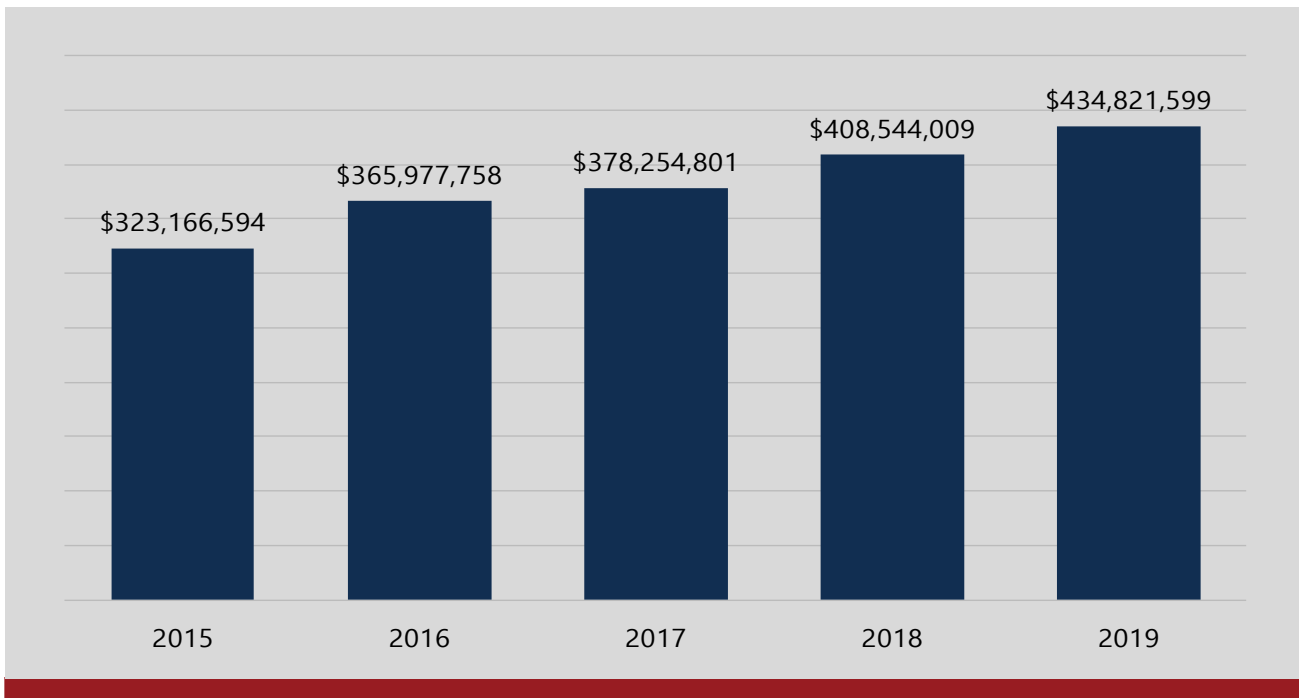


Find out more about this division

Sales Tax Gross Collections



Use Tax Gross Collections



Sales & Use Tax Facts

Tax Administration

- The Sales and Use Tax Division collects 197 local sales, use, rental, and lodgings taxes for 160 localities.
- As of September 30, 2019, there were 2,000 active participants in the Simplified Sellers Use Tax (SSUT) Program.

Field Operations

- During Fiscal Year 2019 the Sales and Use Tax Division conducted 2,547 audits.
- Audit collections, refund reductions, delinquent returns/payments, license amounts, and assessments totaled \$119,469,786.

Assessments

- During Fiscal Year 2019 the division entered 24,546 preliminary assessments totaling \$57,704,328 and 7,421 final assessments totaling \$30,448,738.
- The division collected \$2,728,540 in payments for both preliminary and final assessments during Fiscal Year 2019.

ONE SPOT

- There were 4,644,799 returns filed through ONE SPOT totaling \$2,260,411,303.

WRAP Update*

- 517 audits were completed. Related assessments totaled \$23,885,187.
- WRAP audit collections totaled \$1,688,343.

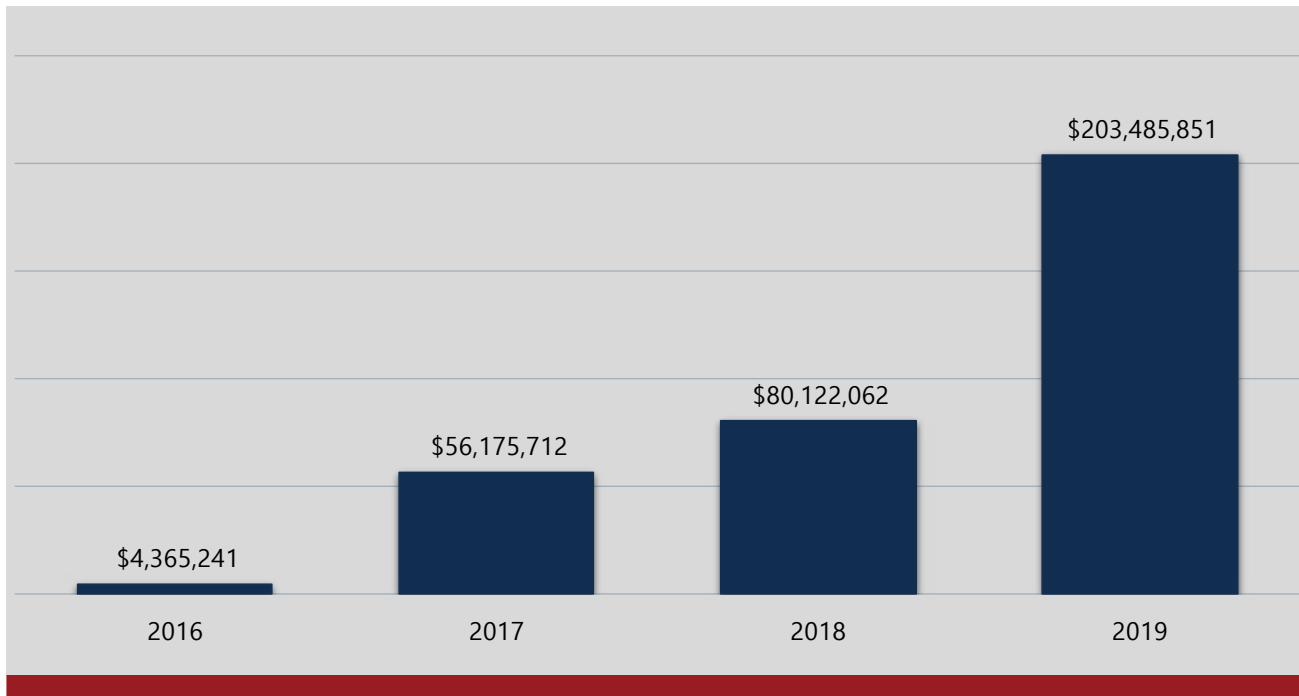
*These amounts represent state tax only.

Mobile Telecommunications Service Tax

- During the Fiscal Year 2019, \$33,103,658 was collected for monthly charges from the furnishing of mobile telecommunications service and mobile radio communication services.

Simplified Sellers Use Tax Program

Collections by Fiscal Year



Simplified Sellers Use Tax Distributions

| | FY 2017 | FY 2018 | FY 2019 |
|----------------|---------------------|---------------------|----------------------|
| Education Fund | \$6,545,297 | \$10,027,849 | \$23,292,598 |
| General Fund | \$19,635,891 | \$30,083,546 | \$69,877,794 |
| Municipalities | \$13,090,594 | \$20,055,697 | \$53,295,533 |
| Counties | \$13,090,594 | \$20,055,697 | \$39,874,859 |
| Total | \$52,362,376 | \$80,222,789 | \$186,340,784 |

For locality disbursements go to [MAT](#) and click on ONE SPOT / SSUT under the Other Links section.

Marketplace Facilitators

Legislation Related to Marketplace Facilitators

Act 2018-110

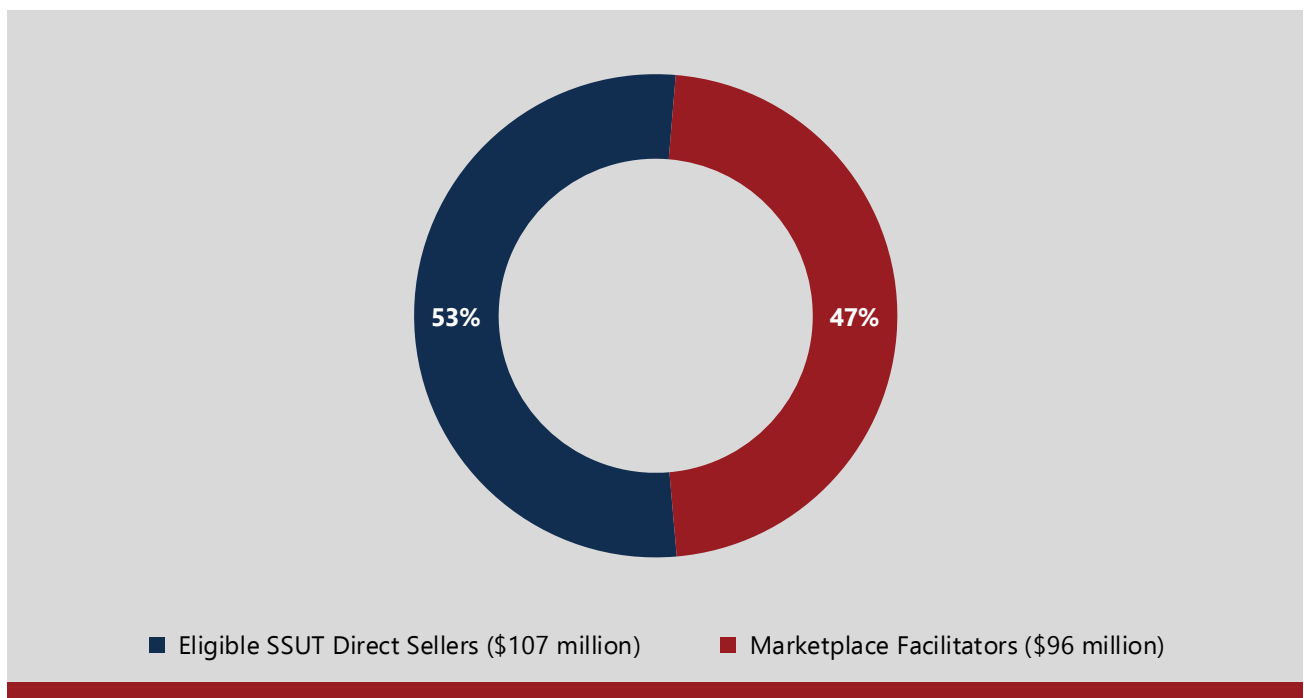
- By January 1, 2019, requires every marketplace facilitator having over \$250,000 in annual retail sales in Alabama to collect and remit simplified sellers use tax on retail sales made through their marketplace platform by or on behalf of a seller that is not a related party, or
- Annually report such retail sales to the Department and provide customer notifications that such sales may be subject to state and local use tax.

Act 2019-382

- Provides amnesty for all periods prior to October 1, 2019, for all SSUT participants who enter the program prior to this date and remain in the program for at least 3 years.

These acts resulted in collections of over \$96 million for January 1 through September 30, 2019.

Collection Percentages for Fiscal Year 2019



County Sales, Use and Lodgings Taxes Collected by the State

County **FY 2015** **FY 2016** **FY 2017** **FY 2018** **FY 2019**

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| | | | | | |
|-------------------------------|-------------|-------------|-------------|--------------|--------------|
| Autauga* | \$8,621 | -- | \$3,138 | \$23,549 | \$1,013 |
| Baldwin* | \$63,050 | \$53,481 | \$71,518 | \$120,194 | \$108,910 |
| Baldwin Co. District Lodgings | \$8,406,396 | \$9,147,886 | \$9,763,685 | \$10,341,880 | \$11,615,474 |
| Barbour* | \$5 | -- | \$3,286 | \$333 | \$92 |
| Bibb* | \$784 | -- | \$132 | \$394 | \$2,562 |
| Blount* | \$3 | \$707 | \$329 | \$4,179 | \$1,858 |
| Bullock | \$1,123,989 | \$1,095,891 | \$1,124,464 | \$1,200,611 | \$1,363,171 |
| Bullock Lodgings | \$3,437 | \$3,417 | \$3,397 | \$6,648 | \$6,990 |
| Butler* | \$3,039,204 | \$3,161,790 | \$3,034,960 | \$2,617,248 | \$70,634 |
| Calhoun* | \$1,142 | \$1,142 | \$3,561 | \$18,423 | \$1,296 |
| Calhoun Lodgings* | -- | -- | -- | -- | -- |
| Chambers* | \$2,533,187 | \$4,372,396 | \$5,562,604 | \$84,456 | \$19,225 |
| Chambers Lodgings and Rental* | \$163,638 | \$305,379 | \$416,618 | \$366 | \$47 |
| Cherokee* | \$2,934 | -- | \$5,806 | \$3,801 | \$899 |
| Cherokee Lodgings* | -- | -- | -- | -- | -- |
| Chilton* | \$965 | \$11,082 | \$2,735 | \$4,128 | \$1,250 |
| Chilton Lodgings* | \$179,790 | \$184,820 | \$207,317 | \$92,550 | \$22,151 |
| Choctaw* | \$381 | \$4 | \$8 | \$853 | \$429 |
| Clarke* | \$7 | \$2 | \$1,040 | \$478 | \$341 |
| Clarke Lodgings* | -- | -- | -- | -- | -- |
| Clay* | \$1 | \$5 | \$11 | \$246 | \$29 |
| Cleburne* | -- | \$95 | \$3 | \$1,621 | \$754 |
| Cleburne Lodgings* | -- | -- | -- | -- | -- |
| Coffee* | \$1,084 | -- | \$2,225 | \$2,223 | \$1,374 |
| Colbert* | \$75 | \$4,791 | \$59,200 | \$1,941 | \$956 |
| Colbert Lodgings* | -- | -- | -- | -- | -- |
| Conecuh* | \$285 | -- | -- | \$1,025 | \$412 |

County Sales, Use and Lodgings Taxes Collected by the State

| County | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|---------------------|-------------|--------------|--------------|--------------|-------------|
| Conecuh Lodgings* | -- | -- | -- | -- | -- |
| Coosa* | \$803,852 | \$948,009 | \$399,839 | \$6,590 | \$15,171 |
| Coosa Lodgings* | \$23,729 | \$24,988 | \$14,090 | -- | -- |
| Covington* | \$1,641 | -- | \$6,062 | \$1,315 | \$2,815 |
| Covington Lodgings* | -- | -- | -- | \$644 | -- |
| Crenshaw* | \$3,019,845 | \$255,939 | \$13,531 | \$11,352 | \$12,319 |
| Cullman* | \$1,322 | \$41,779 | \$10,153 | \$26,630 | \$7,087 |
| Cullman Lodgings* | -- | -- | \$236 | -- | -- |
| Dale* | \$17 | \$370 | \$1,548 | \$3,820 | \$950 |
| Dallas* | \$2,044 | \$160 | \$1,845 | \$2,485 | \$1,280 |
| DeKalb* | \$1,975 | \$2,935 | \$507 | \$14,003 | \$266 |
| DeKalb Lodgings | \$122,161 | \$132,682 | \$122,840 | \$133,248 | \$143,781 |
| Elmore* | \$10,652 | \$11,179,969 | \$12,840,523 | \$10,025,404 | \$71,144 |
| Escambia* | \$5,834,085 | \$5,250,059 | \$5,565,045 | \$3,210,533 | \$34,247 |
| Etowah* | \$1,073 | -- | \$7,454 | \$5,591 | \$2,470 |
| Etowah Lodgings* | -- | -- | -- | -- | -- |
| Fayette* | \$3 | \$18 | \$60 | \$404 | \$192 |
| Franklin* | \$65 | \$2,750 | \$3 | \$1,462 | \$2 |
| Geneva | \$2,613,266 | \$3,284,362 | \$3,429,299 | \$3,540,730 | \$3,766,051 |
| Greene* | \$5,743 | \$55,889 | \$6,480 | \$671 | \$75 |
| Greene Lodgings* | \$3,659 | \$13,778 | \$10,069 | \$9,256 | \$531 |
| Hale* | \$1 | \$1,182 | \$3,905 | \$895 | \$51 |
| Henry* | \$1 | -- | \$26 | \$886 | \$370 |
| Houston* | \$2,287 | \$2,832 | \$17,253 | \$5,087 | \$1,290 |
| Houston Lodgings* | -- | -- | -- | -- | -- |
| Jackson* | \$28 | -- | \$5,429 | \$5,182 | \$4,727 |
| Jackson Lodgings* | -- | -- | -- | -- | -- |
| Jefferson* | \$245,405 | \$110,269 | \$491,732 | \$202,735 | \$1,292,020 |

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County Sales, Use and Lodgings Taxes Collected by the State

| County | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| Jefferson Lodgings* | -- | -- | \$488 | \$555 | \$621 |
| Lamar* | \$9 | -- | -- | \$811 | \$370 |
| Lauderdale* | \$250 | \$56,910 | \$2,434 | \$2,684 | \$742 |
| Lauderdale Lodgings | \$1,274,377 | \$1,364,012 | \$1,401,128 | \$1,441,588 | \$1,424,272 |
| Lawrence* | \$500 | \$596 | -- | \$1,952 | \$1,313 |
| Lee* | \$4,733 | \$1,534 | \$7,878 | \$20,603 | \$12,675 |
| Lee Lodgings* | \$887,409 | \$993,573 | \$530,524 | \$1,409 | -- |
| Limestone | \$15,466,792 | \$17,274,320 | \$17,728,181 | \$19,246,156 | \$23,281,262 |
| Lowndes | \$2,326,946 | \$2,397,058 | \$2,602,033 | \$2,782,627 | \$3,083,941 |
| Macon* | \$5 | -- | \$6,775 | \$362 | \$175 |
| Macon Lodgings* | -- | -- | -- | -- | -- |
| Madison* | \$11,378 | \$9,150 | \$6,058 | \$24,083 | \$4,195 |
| Madison Lodgings | \$1,056,998 | \$1,108,879 | \$1,212,515 | \$1,268,376 | \$1,412,183 |
| Marengo* | \$767 | \$2,916 | \$17,765 | \$1,289 | \$218 |
| Marion* | \$139 | \$43 | \$1,584 | \$842 | \$2,229,181 |
| Marshall* | \$11 | \$213 | \$102 | \$6,295 | \$1,279,907 |
| Marshall Lodgings* | \$18 | -- | -- | -- | \$128,754 |
| Mobile* | \$126,882 | \$54,037 | \$24,148 | \$119,693 | \$902,200 |
| Mobile Lodgings* | -- | -- | -- | \$10,014 | \$81 |
| Monroe* | \$52 | \$168 | \$37 | \$1,093 | \$589 |
| Monroe Lodgings* | -- | -- | -- | -- | -- |
| Montgomery* | \$89,648 | \$64,330 | \$65,705 | \$107,811 | \$29,881 |
| Montgomery Lodgings* | -- | -- | -- | -- | \$3,935 |
| Morgan* | \$4,943 | \$1,497 | \$2,253 | \$4,617 | \$1,329 |
| Perry* | \$11 | -- | \$1,488 | \$517 | -- |
| Pickens* | -- | \$39 | \$622 | \$1,097 | \$473 |
| Pickens Lodgings* | -- | -- | -- | -- | -- |
| Pike* | \$77 | \$310 | \$471 | \$9,171 | \$1,089 |

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|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Pike Lodgings | -- | \$329,107 | \$328,211 | \$340,041 | \$444,345 |
| Randolph | \$1,716,728 | \$3,392,659 | \$3,808,622 | \$4,959,848 | \$5,082,031 |
| Randolph Lodgings | \$25,099 | \$28,636 | \$29,391 | \$31,908 | \$32,759 |
| Russell* | \$691 | \$418 | \$1,371 | \$4,729 | \$557 |
| Russell Lodgings* | -- | -- | -- | -- | -- |
| St. Clair* | \$8,060 | \$3,499 | \$6,716 | \$18,131 | \$15,099 |
| St. Clair Lodgings* | -- | -- | -- | -- | -- |
| Shelby* | \$30,710 | \$17,390 | \$61,248 | \$20,679 | \$327,710 |
| Shelby Lodgings* | -- | -- | -- | \$14,469 | \$10,890 |
| Sumter* | \$40 | \$47 | \$13 | \$945 | \$35 |
| Sumter Lodgings* | -- | -- | -- | -- | -- |
| Talladega | \$12,925,512 | \$14,838,823 | \$13,274,462 | \$14,146,270 | \$14,429,412 |
| Talladega Lodgings | \$172,393 | \$181,013 | \$176,708 | \$238,966 | \$242,312 |
| Tallapoosa* | \$147 | \$6,793 | \$90 | \$896 | \$526 |
| Tuscaloosa* | \$61,651 | \$39,690 | \$105,382 | \$49,754 | \$64,798 |
| Walker* | \$1,167 | \$3,195 | \$18,761 | \$8,732 | \$6,662 |
| Walker Lodgings* | -- | -- | -- | -- | -- |
| Washington | -- | -- | -- | \$710,597 | \$1,506,107 |
| Wilcox* | \$2,575 | \$17 | \$19 | \$344 | \$24 |
| Winston* | \$93 | \$6,531 | \$52 | \$1,806 | \$3 |
| Total | \$64,418,640 | \$81,828,261 | \$84,637,204 | \$77,337,829 | \$74,539,363 |

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Municipal Sales and Use Taxes Collected by the State

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|-----------------|-------------|-------------|--------------|-------------|--------------|
| Abbeville* | -- | -- | \$3 | \$191 | \$493 |
| Adamsville* | -- | \$53 | \$12 | \$814 | \$113 |
| Addison* | \$116 | \$65 | \$0 | \$1,936 | \$24 |
| Akron | \$20 | -- | \$12,821 | \$26,678 | \$31,177 |
| Alabaster* | \$556 | \$26,325 | \$31,498 | \$8,899 | \$302,817 |
| Albertville* | \$38 | \$803 | \$496 | \$5,293 | \$4,999 |
| Alexander City | \$326 | \$7,139,016 | \$10,219,864 | \$9,862,708 | \$10,062,305 |
| Aliceville* | -- | \$8 | -- | -- | \$11 |
| Allgood | \$17,883 | \$20,284 | \$17,725 | \$66,093 | \$71,084 |
| Altoona* | -- | -- | \$1 | \$63 | -- |
| Andalusia | \$6,603,771 | \$9,014,249 | \$8,937,481 | \$9,372,550 | \$9,684,550 |
| Anderson | \$75,849 | \$79,279 | \$80,516 | \$83,605 | \$89,013 |
| Anniston* | \$1,887,996 | \$70,252 | \$80,852 | \$84,648 | \$47,136 |
| Arab* | \$739 | \$160 | \$57 | \$2,335 | \$1,870 |
| Ardmore* | -- | -- | \$1,686 | \$4 | -- |
| Argo | \$575,841 | \$709,186 | \$747,836 | \$777,475 | \$867,942 |
| Ariton* | \$4 | -- | \$158 | \$1,974 | -- |
| Arley* | -- | -- | -- | -- | \$1 |
| Ashford* | -- | \$568 | -- | \$41 | \$36 |
| Ashland | \$971,907 | \$966,952 | \$1,038,051 | \$1,100,381 | \$1,085,198 |
| Ashville* | \$10 | \$34 | -- | \$1,607 | \$696 |
| Athens* | \$2,823 | -- | \$973 | \$2,305 | \$1,051 |
| Atmore * | -- | \$25 | \$434 | \$602 | \$1,747 |
| Attalla* | -- | \$48 | \$19 | \$5,980 | \$13 |
| Auburn* | \$29,683 | \$29,374 | \$10,769 | \$31,038 | \$323,005 |
| Autaugaville* | -- | -- | -- | \$32 | -- |
| Baker Hill* | \$127,745 | \$158,907 | \$154,344 | \$27,474 | \$29 |
| Bay Minette* | \$569 | \$1,064 | \$79 | \$1,150 | \$1,988 |
| Bayou La Batre* | \$1,674,422 | \$558,395 | \$3,407 | \$2,831 | \$869,191 |
| Bear Creek* | \$33 | -- | -- | -- | -- |
| Beaverton* | -- | -- | -- | \$2 | -- |
| Belk* | -- | -- | -- | -- | -- |
| Berry* | -- | -- | -- | \$8 | \$5 |

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|---------------|-------------|-------------|-------------|--------------|--------------|
| Bessemer* | \$879 | \$1,311 | \$4,384 | \$25,519 | \$11,114 |
| Birmingham* | \$25,898 | \$60,096 | \$564,291 | \$92,359 | \$51,348 |
| Black | \$4,488 | \$5,732 | \$5,398 | \$7,739 | \$7,702 |
| Blountsville* | -- | -- | \$11 | \$86 | \$32 |
| Blue Springs | \$1,739 | \$3,144 | \$4,626 | \$1,845 | \$6,816 |
| Boaz* | \$247 | \$33 | \$172 | \$4,902 | \$1,599 |
| Boligee* | -- | -- | \$1 | \$11 | -- |
| Brantley* | -- | -- | -- | -- | -- |
| Brent* | -- | -- | \$114 | \$54 | \$85 |
| Brewton* | \$3,359 | \$29 | \$37 | \$241 | \$1,755 |
| Bridgeport* | -- | -- | -- | \$1,180 | \$797 |
| Brighton* | \$6 | -- | \$23 | \$39 | \$11,773 |
| Brilliant* | -- | -- | \$4 | -- | -- |
| Brookside | \$20,971 | \$20,330 | \$43,940 | \$88,324 | \$117,721 |
| Brookwood* | -- | \$73 | -- | \$77 | \$6 |
| Brundidge | \$512,275 | \$562,279 | \$541,634 | \$737,302 | \$679,988 |
| Butler * | \$749,144 | \$78,737 | \$6 | \$6 | \$2,467 |
| Calera | \$806 | \$20 | \$4,148,843 | \$10,645,639 | \$11,387,093 |
| Camden* | \$230 | \$7 | \$2 | \$8 | -- |
| Camp Hill* | -- | -- | \$1 | \$144 | -- |
| Carbon Hill | -- | \$4 | \$288,843 | \$465,630 | \$509,409 |
| Cardiff | -- | -- | -- | -- | \$3,329 |
| Carrollton | \$57,213 | \$59,762 | \$65,121 | \$66,008 | \$75,294 |
| Castleberry* | -- | -- | -- | -- | -- |
| Cedar Bluff* | -- | -- | -- | \$32 | \$3 |
| Center Point | \$1,436,353 | \$1,486,453 | \$1,536,187 | \$2,554,484 | \$2,867,597 |
| Centre* | -- | \$6 | \$164 | \$52 | \$33 |
| Centreville* | \$195 | -- | -- | \$13 | \$83 |
| Chatom | \$1,067,359 | \$1,116,308 | \$1,077,167 | \$1,090,646 | \$1,137,965 |
| Chelsea* | -- | \$13,505 | \$241 | \$439 | \$288,286 |
| Cherokee* | -- | -- | -- | \$44 | -- |
| Chickasaw* | \$19 | \$10 | \$2,300 | \$652 | \$299 |
| Childersburg | \$2,085,249 | \$2,172,530 | \$2,235,932 | \$2,223,132 | \$2,452,528 |

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|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Childersburg Lodgings and Rental | -- | -- | \$112,961 | \$141,607 | \$141,975 |
| Citronelle* | -- | \$244 | \$5 | \$1,714 | \$36 |
| Clanton* | -- | \$5,500 | \$58 | \$83 | \$4,788 |
| Clay* | -- | \$34,299 | -- | \$2,231 | \$4 |
| Clayhatchee* | -- | -- | -- | \$3 | -- |
| Clayton | \$387,309 | \$390,814 | \$399,787 | \$399,382 | \$442,886 |
| Cleveland* | -- | -- | -- | \$56 | \$34 |
| Clio* | \$29 | -- | \$74 | \$153 | \$2 |
| Coaling | -- | -- | \$17,104 | \$332,397 | \$307,038 |
| Coffee Springs | \$7,511 | \$8,020 | \$8,092 | \$10,763 | \$11,552 |
| Coffeeville* | -- | -- | -- | \$2 | -- |
| Coker | \$101,183 | \$109,489 | \$114,887 | \$131,365 | \$159,306 |
| Collinsville | \$759,942 | \$825,920 | \$839,481 | \$846,193 | \$892,721 |
| Columbia* | \$262,474 | \$282,594 | \$274,355 | \$306,457 | \$35,126 |
| Columbiana* | -- | -- | \$15 | \$973 | \$140 |
| Coosada* | -- | -- | -- | \$531 | \$46 |
| Cordova* | -- | -- | -- | \$20 | \$13 |
| Cottonwood* | \$6 | -- | -- | \$12,528 | \$20,394 |
| County Line | -- | \$160 | \$4,547 | \$685 | \$1,487 |
| Courtland* | \$1,628 | \$50 | -- | \$147 | \$49 |
| Cowarts* | \$321 | -- | -- | \$42 | \$5 |
| Creola* | \$128 | \$9 | \$198 | \$85 | -- |
| Crossville* | -- | -- | \$1 | \$193 | \$2 |
| Cuba* | -- | -- | -- | \$6 | \$12 |
| Cullman* | \$47 | \$3,822 | \$880 | \$2,127 | \$585 |
| Cusseta* | \$843 | -- | -- | \$80 | \$10 |
| Dadeville | -- | \$8 | \$30 | \$851,134 | \$1,674,841 |
| Daleville | \$1,579,025 | \$2,384,718 | \$4,236,858 | \$2,665,542 | \$2,095,853 |
| Daphne* | \$2,639 | \$54,799 | \$992 | \$10,303 | \$475 |
| Dauphin Island* | \$747,103 | \$845,962 | \$72,791 | \$1,045 | \$7,914 |
| Daviston | \$18,242 | \$17,164 | \$15,404 | \$12,609 | \$21,476 |
| Deatsville | \$72,164 | \$77,978 | \$92,357 | \$103,113 | \$107,179 |

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| Decatur* | \$13,689 | \$77,632 | \$29,721 | \$20,614 | \$350,159 |
| Demopolis | \$5,045,322 | \$5,147,178 | \$5,243,244 | \$5,378,510 | \$5,559,950 |
| Detroit* | \$9 | -- | -- | -- | -- |
| Dodge City* | -- | -- | -- | \$2 | \$5 |
| Dora* | -- | \$2 | \$5 | \$51 | \$14 |
| Dothan* | \$2,102 | \$10,618 | \$1,953 | \$25,971 | \$2,036 |
| Double Springs* | -- | \$8,479 | -- | \$2 | \$18 |
| Douglas* | -- | \$1 | -- | \$809 | -- |
| Dozier | \$9,806 | \$25,899 | \$8,743 | \$11,702 | \$10,887 |
| Dutton | \$63,862 | \$88,963 | \$110,278 | \$107,837 | \$112,836 |
| East Brewton | \$580,576 | \$625,334 | \$754,653 | \$787,360 | \$837,274 |
| Eclectic | \$996,517 | \$1,007,022 | \$1,180,661 | \$1,163,904 | \$1,191,030 |
| Edwardsville* | -- | -- | -- | \$9 | -- |
| Elba | \$1,604,445 | \$1,681,155 | \$1,629,086 | \$1,590,664 | \$436,395 |
| Elba Rental | \$41,905 | \$41,263 | \$32,446 | \$38,993 | \$9,305 |
| Elberta | \$1 | \$307,402 | \$789,611 | \$1,129,591 | \$1,320,350 |
| Eldridge | \$20,487 | \$31,614 | \$22,770 | \$22,666 | \$28,956 |
| Elkmont | \$247,994 | \$238,863 | \$267,979 | \$280,113 | \$249,752 |
| Elmore* | -- | \$71 | \$2 | \$82 | \$50 |
| Emelle | \$18,922 | \$16,667 | \$16,443 | \$18,598 | \$25,066 |
| Enterprise* | \$2,709 | \$4,384 | \$4,805 | \$12,927 | \$3,792 |
| Eufaula* | \$9 | -- | \$8,448 | \$722 | \$533 |
| Eutaw* | -- | -- | -- | \$87 | \$73 |
| Eva* | -- | -- | -- | \$36 | -- |
| Evergreen* | -- | -- | -- | \$267 | \$270 |
| Excel* | \$63,054 | -- | -- | \$65 | -- |
| Fairfield* | \$4,637,123 | \$2,650,544 | \$83,945 | \$11,926 | \$30,682 |
| Fairfield Rental/ Lodgings | \$104,897 | \$91,506 | \$84,322 | \$88,461 | \$114,710 |
| Fairhope | \$6,733,115 | \$7,232,073 | \$7,865,989 | \$8,249,479 | \$8,723,465 |
| Fairview* | -- | -- | \$1 | \$10 | -- |
| Falkville* | \$1,273 | \$187 | \$1 | \$563 | \$50 |
| Faunsdale | \$21,169 | \$19,528 | \$22,936 | \$49,279 | \$31,178 |

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| Fayette* | \$4 | \$13 | \$5 | \$237 | \$113,206 |
| Five Points* | -- | -- | \$2 | -- | -- |
| Flomaton* | -- | -- | \$99 | \$14 | \$8 |
| Floral* | -- | -- | -- | \$473 | \$12 |
| Florence* | \$861 | \$4,318 | \$4,964 | \$11,130 | \$755 |
| Foley | \$14,329,687 | \$15,160,319 | \$19,798,752 | \$24,633,753 | \$26,662,934 |
| Forkland* | -- | -- | -- | \$20 | -- |
| Fort Deposit* | -- | \$4 | -- | \$15 | \$1 |
| Fort Payne | \$9,605,682 | \$10,077,438 | \$10,612,381 | \$13,969,515 | \$14,805,137 |
| Franklin* | -- | -- | -- | -- | \$1 |
| Frisco City* | -- | -- | -- | \$1 | \$18 |
| Fruithurst* | -- | -- | -- | \$8 | -- |
| Fulton* | \$44 | -- | \$6 | \$106 | -- |
| Fultondale* | \$7 | -- | \$4,202 | \$6,218 | \$16,755 |
| Fyffe* | -- | -- | -- | \$28 | \$49 |
| Gadsden* | \$3,890 | \$4,170 | \$9,861 | \$15,287 | \$6,287 |
| Gainesville* | -- | -- | -- | \$7 | -- |
| Gantt* | \$1 | -- | -- | -- | -- |
| Gardendale* | \$1,585 | \$194 | \$3,022 | \$10,492 | \$568 |
| Gaylesville | \$21,850 | \$17,245 | \$19,236 | \$20,196 | \$25,002 |
| Geiger* | -- | -- | -- | \$9 | -- |
| Geneva | \$2,384,599 | \$2,504,065 | \$2,535,919 | \$2,593,840 | \$2,673,309 |
| Georgiana | \$817,548 | \$113,867 | \$203,925 | \$632,653 | \$588,868 |
| Geraldine* | \$390,936 | \$419,972 | \$383,399 | \$139,006 | \$332 |
| Gilbertown | \$243,767 | \$254,703 | \$245,589 | \$252,079 | \$266,481 |
| Glencoe* | -- | \$39 | \$6 | \$318 | -- |
| Glenwood | \$8,695 | \$9,124 | \$9,481 | \$9,716 | \$7,806 |
| Goldville | \$4,172 | \$3,678 | \$455 | \$1,206 | \$313 |
| Goodwater* | \$92,974 | \$333,692 | \$135,120 | \$1,787 | \$2,180 |
| Gordo | -- | \$100 | \$42,116 | \$319,438 | \$331,876 |
| Gordon* | -- | -- | \$423 | -- | -- |
| Goshen* | -- | -- | \$7 | \$100 | \$12 |
| Grant | \$529,771 | \$501,130 | \$459,798 | \$480,307 | \$505,466 |

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Municipal Sales and Use Taxes Collected by the State

| City | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| Graysville* | -- | \$692,269 | \$1,064,651 | \$1,010,962 | \$95,228 |
| Greensboro | \$540,044 | \$1,035,930 | \$1,012,695 | \$1,029,616 | \$1,117,299 |
| Greenville | \$6,623,160 | \$6,817,865 | \$6,582,634 | \$7,517,650 | \$7,921,172 |
| Greenville Lodgings* | -- | -- | -- | \$8,122 | -- |
| Grimes | \$36,181 | \$38,329 | \$37,397 | \$89,398 | \$131,849 |
| Grove Hill* | \$998,530 | \$1,241,271 | \$1,367,650 | \$224,670 | \$6,301 |
| Guin | \$13 | \$247 | \$134 | \$119,221 | \$792,122 |
| Gulf Shores* | \$9,043 | \$12,064 | \$2,491 | \$3,699 | \$8,827 |
| Guntersville* | \$5,941 | -- | \$11,027 | \$10,015 | \$6,883 |
| Gurley* | -- | -- | \$5 | \$328 | \$1 |
| Haleburg | \$1,871 | \$1,474 | \$2,153 | \$2,692 | \$8,679 |
| Haleyville* | -- | \$737 | \$61 | \$66 | \$1,080 |
| Hamilton* | -- | \$6 | \$1,981 | \$244 | \$80 |
| Hammondville* | -- | -- | \$160 | \$860 | -- |
| Hanceville | -- | -- | \$130,617 | \$279,328 | \$294,640 |
| Harpersville | \$794,992 | \$648,380 | \$656,264 | \$708,433 | \$829,310 |
| Hartford | \$699,734 | \$749,152 | \$746,854 | \$781,654 | \$892,232 |
| Hartselle | -- | \$52 | \$1,336,390 | \$8,743,849 | \$8,974,760 |
| Hayden* | \$102,154 | \$93,964 | \$386 | \$61 | \$13 |
| Hayneville* | \$4,716 | \$3,486 | \$5,149 | \$102 | \$1,674 |
| Headland | \$1,316,821 | \$1,322,054 | \$1,342,992 | \$1,453,617 | \$1,611,664 |
| Heath* | -- | -- | -- | \$6 | -- |
| Heflin * | -- | \$2 | \$4 | \$302 | \$1,125 |
| Helena* | \$2,873 | \$2,625 | \$457 | \$2,811 | \$164 |
| Henagar | -- | -- | -- | \$225,767 | \$1,103,507 |
| Hillsboro* | -- | -- | -- | -- | \$541 |
| Hobson City | \$38,430 | \$28,890 | \$28,842 | \$46,764 | \$40,392 |
| Hodges* | -- | -- | -- | \$1 | -- |
| Hokes Bluff* | \$7 | -- | \$2 | \$471 | -- |
| Hollywood* | \$104 | -- | \$419 | \$43 | -- |
| Homewood | \$26,869,892 | \$27,319,206 | \$33,163,822 | \$38,141,658 | \$39,723,300 |
| Hoover* | \$151,672 | \$16,812 | \$31,117 | \$90,792 | \$274,987 |

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Municipal Sales and Use Taxes Collected by the State

| City | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|----------------|-------------|-------------|-------------|-------------|--------------|
| Hueytown* | -- | \$3,416 | \$7,426 | \$957 | \$132 |
| Huntsville* | \$357,403 | \$176,812 | \$98,189 | \$250,237 | \$1,440,192 |
| Hurtsboro* | -- | -- | -- | \$21 | \$5 |
| Hytov | \$1,627 | \$2,518 | \$2,595 | \$4,948 | \$7,068 |
| Ider | \$433,692 | \$431,780 | \$422,477 | \$437,751 | \$475,517 |
| Irondale* | \$183 | \$1,116 | \$83 | \$9,161 | \$208 |
| Jackson* | -- | -- | \$2,130 | \$189 | \$37 |
| Jackson's Gap* | -- | -- | -- | \$56 | \$58 |
| Jacksonville | \$3,459,943 | \$7,355,687 | \$7,499,876 | \$8,339,789 | \$8,429,325 |
| Jasper* | \$7,431 | -- | \$26,511 | \$9,599 | \$7,245 |
| Jemison | \$1,173,985 | \$1,284,080 | \$1,423,876 | \$1,473,431 | \$1,514,014 |
| Kansas | \$706 | \$791 | \$1,326 | \$910 | \$2,046 |
| Kellyton | \$45,670 | \$46,453 | \$57,253 | \$46,732 | \$48,043 |
| Kennedy* | -- | -- | -- | -- | -- |
| Killen | \$663,326 | \$701,084 | \$711,735 | \$712,201 | \$744,402 |
| Kimberly* | -- | -- | -- | \$23 | \$24 |
| Kinsey* | -- | -- | -- | \$45 | -- |
| Kinston* | \$122,329 | \$128,211 | \$116,412 | \$31,178 | \$11 |
| LaFayette | \$1,043,440 | \$1,106,788 | \$1,145,935 | \$1,119,142 | \$1,220,400 |
| Lake View | \$68,804 | \$92,271 | \$120,220 | \$146,406 | \$197,931 |
| Lakeview | \$5,516 | \$4,558 | \$4,720 | \$5,106 | \$10,763 |
| Lanett* | \$1 | -- | \$1 | \$137 | \$29 |
| Langston | \$14,926 | \$18,090 | \$19,793 | \$19,822 | \$23,018 |
| Leeds | \$313 | -- | \$3,505 | \$1,892,849 | \$11,979,642 |
| Leesburg* | -- | -- | \$255 | \$40 | \$12 |
| Leighton* | -- | -- | -- | \$19 | -- |
| Level Plains | \$202,751 | \$211,609 | \$202,313 | \$222,841 | \$244,156 |
| Lexington* | -- | -- | -- | -- | \$6 |
| Lincoln | \$3,723,823 | \$3,874,626 | \$4,030,518 | \$4,183,754 | \$4,594,817 |
| Linden | -- | \$4 | \$475,564 | \$568,261 | \$574,754 |
| Lineville* | -- | -- | -- | \$4 | \$20 |
| Lisman* | \$54 | -- | -- | \$153 | -- |
| Littleville* | -- | -- | -- | -- | \$87 |

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Municipal Sales and Use Taxes Collected by the State

| City | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| Livingston* | -- | \$47 | -- | \$133 | \$20 |
| Lockhart | \$17,957 | \$20,011 | \$19,204 | \$19,753 | \$24,474 |
| Locust Fork | \$177,616 | \$192,175 | \$209,902 | \$223,254 | \$239,868 |
| Louisville | \$91,360 | \$119,259 | \$121,336 | \$122,880 | \$137,351 |
| Lowndesboro | \$194,647 | \$258,035 | \$71,703 | \$50,372 | \$61,256 |
| Loxley* | \$390 | \$45 | \$37 | \$507 | \$28,494 |
| Luverne* | \$188 | \$21 | \$7 | \$12 | \$10 |
| Madison* | \$4,347 | \$818 | \$9,041 | \$4,954 | \$6,872 |
| Magnolia Springs* | -- | -- | -- | \$4 | \$1 |
| Malvern | \$79,753 | \$84,906 | \$100,338 | \$100,235 | \$112,773 |
| Maplesville* | -- | -- | \$774 | \$3,050 | \$2 |
| Margaret* | \$163 | -- | -- | \$44 | \$149,474 |
| Marion* | -- | -- | \$87 | \$147 | -- |
| McIntosh* | \$619,166 | \$740,150 | \$541,460 | \$4,392 | \$15,510 |
| McKenzie | \$81,776 | \$147,538 | \$145,989 | \$139,177 | \$135,615 |
| Mentone* | \$43 | -- | \$273 | \$1,025 | \$24 |
| Midfield* | \$6,981 | \$14,196 | \$8,863 | \$8,885 | \$5,091 |
| Midland City* | -- | -- | \$1 | \$8 | \$3 |
| Midway | \$4,769 | \$16,541 | \$36,369 | \$71,142 | \$62,551 |
| Millbrook | \$6,348,296 | \$6,424,530 | \$6,563,804 | \$6,911,532 | \$7,560,779 |
| Millport* | -- | -- | \$471 | \$11 | \$176 |
| Millry* | -- | -- | -- | \$5 | \$351 |
| Mobile* | \$121,775 | \$160,586 | \$111,090 | \$180,069 | \$923,220 |
| Monroeville* | -- | \$176 | \$52 | \$1,742 | \$440 |
| Montevallo | \$2,210,998 | \$2,315,675 | \$2,538,422 | \$3,183,005 | \$3,609,780 |
| Montgomery* | \$104,282 | \$94,078 | \$85,214 | \$144,791 | \$22,181 |
| Moody | \$2,411,668 | \$3,081,074 | \$3,728,560 | \$4,423,122 | \$4,953,130 |
| Morris* | -- | \$190 | \$19 | \$67 | \$45 |
| Mosses* | \$322 | \$1,108 | -- | -- | \$200 |
| Moulton* | \$116 | -- | -- | \$554 | \$305 |
| Moundville* | -- | -- | \$77 | \$73 | \$20 |
| Mount Vernon* | -- | -- | -- | \$7 | -- |

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Municipal Sales and Use Taxes Collected by the State

| City | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|----------------|-------------|-------------|-------------|-------------|-------------|
| Pelham* | \$16,507 | \$17,894 | \$3,684 | \$31,090 | \$7,684 |
| Pell City* | \$5 | \$7,662 | \$7,045 | \$9,457 | \$1,434 |
| Pennington* | \$1 | -- | \$45 | -- | \$19 |
| Perdido Beach | \$6,337 | \$6,011 | \$9,305 | \$17,080 | \$23,760 |
| Phenix City* | \$65 | \$404 | \$365 | \$3,575 | \$983 |
| Phil Campbell* | \$707 | -- | -- | -- | -- |
| Pickensville | \$10,458 | \$17,637 | \$24,727 | \$36,504 | \$51,800 |
| Piedmont* | -- | \$92 | \$466 | \$329 | \$62 |
| Pike Road | \$759,764 | \$898,965 | \$985,913 | \$1,064,053 | \$1,083,809 |
| Pinckard | \$42,198 | \$45,877 | \$66,214 | \$41,874 | \$24,208 |
| Pine Hill | \$220,154 | \$228,502 | \$233,575 | \$253,316 | \$241,967 |
| Pinson | \$1,117,365 | \$1,573,101 | \$1,905,963 | \$2,013,496 | \$2,160,726 |
| Pisgah | \$118,286 | \$118,936 | \$125,888 | \$116,487 | \$96,700 |
| Pleasant Grove | \$899,898 | \$886,068 | \$913,543 | \$913,803 | \$978,223 |
| Powell* | -- | -- | -- | \$628 | -- |
| Prattville* | \$3,068 | \$146 | \$27,896 | \$46,726 | \$3,379 |
| Priceville* | -- | -- | -- | \$134 | -- |
| Prichard* | \$4,066,461 | \$4,152,714 | \$4,227,640 | \$1,149,337 | \$37,406 |
| Ragland | -- | -- | \$45 | \$136 | \$470,366 |
| Rainbow City | \$4,705,226 | \$5,201,514 | \$5,354,851 | \$5,771,757 | \$5,820,857 |
| Rainsville* | -- | \$264 | \$2 | \$1,822 | \$38 |
| Ranburne | \$104,794 | \$111,168 | \$119,142 | \$145,155 | \$135,090 |
| Red Bay* | -- | -- | \$1 | \$254 | -- |
| Reece City | \$39,914 | \$39,190 | \$42,284 | \$53,643 | \$86,134 |
| Reform* | \$475 | \$3 | \$1 | \$12 | \$3 |
| Rehobeth* | -- | -- | -- | \$16 | \$28 |
| Repton* | -- | -- | -- | \$4 | \$6 |
| Ridgeville | \$3,065 | \$7,862 | \$4,516 | \$10,021 | \$6,795 |
| River Falls* | \$89,250 | \$89,110 | \$61,567 | \$14 | -- |
| Riverside* | -- | -- | \$1,803 | \$40 | -- |
| Riverview | \$4,126 | \$2,602 | \$3,815 | \$6,669 | \$13,299 |
| Roanoke* | \$3,036 | \$261 | \$2,913 | \$704 | \$509 |
| Robertsdale* | \$83 | \$22 | \$29,709 | \$6,666 | \$23 |

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Municipal Sales and Use Taxes Collected by the State

| City | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------------|--------------|--------------|--------------|--------------|--------------|
| Mountain Brook* | \$7 | \$730 | \$7,965 | \$8,385 | \$289 |
| Mulga* | -- | -- | -- | \$4 | \$11 |
| Munford | \$405,499 | \$421,652 | \$467,128 | \$516,896 | \$504,964 |
| Muscle Shoals | \$11,806,580 | \$12,521,139 | \$13,132,649 | \$13,432,023 | \$14,419,385 |
| Myrtlewood | \$10,611 | \$11,589 | \$1,774 | \$3,556 | \$1,804 |
| Napier Field* | -- | -- | -- | \$17 | -- |
| Natural Bridge | -- | -- | -- | \$20,890 | \$37,791 |
| Nauvoo* | -- | -- | -- | -- | \$2 |
| Needham | \$7,087 | \$5,770 | \$6,131 | \$5,856 | \$6,181 |
| New Brockton* | -- | -- | -- | \$13 | \$5 |
| New Hope* | -- | -- | \$448 | \$40 | \$4 |
| New Site | \$147,170 | \$14,360 | \$19 | \$34,921 | \$213,656 |
| Newbern | \$7,360 | \$6,458 | \$6,174 | \$7,937 | \$9,370 |
| Newton | \$203,889 | \$197,916 | \$238,260 | \$230,825 | \$271,983 |
| Newville* | \$54 | \$25 | -- | \$6 | \$21 |
| North Courtland* | -- | -- | -- | -- | -- |
| Northport* | \$2,515 | \$17,042 | \$1,551 | \$8,149 | \$425 |
| Notasulga | \$332,390 | \$376,286 | \$375,624 | \$397,020 | \$422,789 |
| Oak Grove | \$662,915 | \$396,732 | \$399,793 | \$427,461 | \$466,997 |
| Oakman* | \$15 | -- | -- | \$44 | -- |
| Odenville | \$921,463 | \$955,073 | \$1,040,918 | \$1,261,230 | \$1,349,051 |
| Ohatchee | \$582,011 | \$561,138 | \$631,500 | \$740,718 | \$703,206 |
| Oneonta* | \$4 | \$24 | \$198 | \$183 | \$1,322 |
| Opelika * | \$1,355 | \$71 | \$5,386 | \$20,849 | \$8,003 |
| Opp* | \$738 | \$185 | \$328 | \$59 | \$22 |
| Orange Beach* | \$5,015 | \$24,288 | \$1,584 | \$9,456 | \$66,714 |
| Orrville* | -- | -- | -- | \$12 | -- |
| Owens Cross Roads | \$150,211 | \$471,178 | \$519,563 | \$516,778 | \$623,880 |
| Oxford | \$29,733,973 | \$30,998,234 | \$31,478,706 | \$33,759,518 | \$34,756,661 |
| Ozark* | \$10 | \$1,020 | \$337 | \$1,541 | \$12,887 |
| Parrish* | -- | -- | \$128 | \$5 | \$569 |

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Municipal Sales and Use Taxes Collected by the State

| City | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------------------------|--------------|--------------|--------------|-------------|-------------|
| Rockford | \$45,954 | \$51,781 | \$75,165 | \$84,776 | \$110,722 |
| Rogersville | \$751,780 | \$823,629 | \$759,534 | \$813,475 | \$854,713 |
| Russellville | \$4,306,267 | \$4,308,381 | \$4,401,917 | \$4,561,720 | \$4,775,646 |
| Rutledge* | \$441 | -- | \$10 | \$718 | \$872 |
| Saint Florian* | \$266,390 | \$63,630 | \$4,650 | \$103 | \$2,522 |
| Samson* | -- | -- | \$19 | \$40 | \$14 |
| Sand Rock* | -- | -- | \$1 | \$21 | -- |
| Sanford* | -- | -- | -- | -- | \$6 |
| Saraland* | \$11,350,313 | \$11,871,704 | \$12,358,196 | \$7,323,178 | \$62,719 |
| Saraland Lodgings and Rental* | \$876,156 | \$865,157 | \$1,013,887 | \$651,958 | -- |
| Sardis City * | \$572,497 | \$278,790 | \$203 | \$1,558 | \$3,500 |
| Satsuma* | \$1,220,377 | \$196,183 | \$5,052 | \$630 | \$13 |
| Scottsboro* | \$37 | \$43 | \$2,938 | \$4,160 | \$5,944 |
| Section* | -- | \$38 | -- | \$243 | -- |
| Selma* | \$12,006,045 | \$7,333,420 | \$40,370 | \$31,539 | \$51,812 |
| Semmes* | \$4 | \$146 | \$1 | \$885 | \$2 |
| Sheffield* | \$2,928 | \$256 | \$995 | \$790 | \$873 |
| Shorter* | \$402 | -- | -- | \$119 | \$105 |
| Silas* | \$71 | -- | -- | -- | -- |
| Silver Hill* | \$62 | -- | \$1 | -- | \$2 |
| Sipsey | \$34,939 | \$40,903 | \$38,100 | \$36,530 | \$38,817 |
| Skyline* | -- | -- | -- | \$102 | -- |
| Slocomb | \$683,449 | \$661,685 | \$665,369 | \$692,340 | \$747,869 |
| Smiths Station* | -- | -- | -- | \$123 | \$36 |
| Snead | \$471,735 | \$467,935 | \$434,764 | \$428,152 | \$465,588 |
| Somerville | \$195,845 | \$190,514 | \$185,166 | \$186,902 | \$182,537 |
| Southside* | \$136 | \$23 | \$17 | \$665 | \$86 |
| Spanish Fort* | \$4 | \$14 | \$34 | \$435 | \$475 |
| Spanish Fort Eastern Shore* | -- | -- | -- | -- | \$2 |
| Springville* | \$1,598 | -- | \$3,307 | \$597 | \$252 |
| Steele* | -- | -- | \$17 | \$1 | \$14 |

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Municipal Sales and Use Taxes Collected by the State

| City | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-----------------|--------------|--------------|--------------|--------------|--------------|
| Stevenson* | -- | \$51 | -- | \$230 | \$16 |
| Sulligent* | -- | -- | -- | \$1 | \$281 |
| Sumiton* | \$351 | -- | \$24 | \$295 | \$26 |
| Summerdale | \$892,700 | \$1,022,357 | \$1,231,392 | \$1,375,359 | \$1,436,490 |
| Susan Moore | \$11,332 | \$14,706 | \$15,723 | \$25,283 | \$31,088 |
| Sweet Water* | \$9,640 | \$4 | -- | \$150 | -- |
| Sylacauga | \$6,710,320 | \$6,913,993 | \$7,205,216 | \$7,880,896 | \$8,180,604 |
| Sylvan Springs* | -- | -- | -- | \$11 | \$20 |
| Sylvania* | -- | -- | -- | \$121 | \$1 |
| Talladega* | \$40,061 | \$23,653 | \$33,897 | \$8,661 | \$21,645 |
| Tallassee* | \$4,043,667 | \$4,133,666 | \$4,227,506 | \$4,136,975 | \$42,188 |
| Tarrant* | -- | \$431 | \$245 | \$44 | \$565 |
| Taylor | \$387,235 | \$404,253 | \$466,882 | \$504,965 | \$496,771 |
| Thomaston* | \$52,169 | \$109,923 | \$59,216 | -- | \$8 |
| Thomasville* | -- | \$1 | \$224 | \$626 | \$42 |
| Thorsby * | -- | \$10,907 | -- | \$28 | -- |
| Town Creek* | -- | -- | -- | \$2 | -- |
| Toxey* | \$25 | -- | -- | \$3 | \$1 |
| Trafford* | -- | -- | -- | \$9 | -- |
| Triana | \$19,406 | \$40,768 | \$44,458 | \$69,333 | \$117,450 |
| Trinity* | \$5 | -- | \$2 | \$110 | \$435 |
| Troy | \$9,200,548 | \$9,710,332 | \$10,163,659 | \$10,241,792 | \$10,842,261 |
| Trussville | \$26,557,271 | \$27,267,999 | \$27,641,618 | \$29,207,034 | \$29,092,329 |
| Tuscaloosa* | \$33,855 | \$12,921 | \$33,199 | \$45,378 | \$11,438 |
| Tuscumbia * | -- | \$5,338 | \$160 | \$486 | \$14 |
| Tuskegee* | -- | -- | \$10,681 | \$89 | \$13 |
| Union* | -- | -- | -- | \$5 | -- |
| Union Grove* | -- | -- | \$12,748 | -- | -- |
| Union Springs* | -- | \$5 | \$125 | \$133 | \$20 |
| Uniontown* | -- | -- | \$2,102 | \$18 | -- |
| Valley* | \$3 | \$30 | \$343 | \$281 | \$2,573 |
| Valley Grande | \$401,368 | \$412,766 | \$429,129 | \$443,098 | \$473,209 |
| Valley Head | \$152,512 | \$193,743 | \$154,042 | \$179,560 | \$241,679 |

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| City | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Vance | \$643,785 | \$686,981 | \$625,425 | \$653,640 | \$723,840 |
| Vernon | \$9 | -- | -- | \$297,429 | \$1,119,044 |
| Vestavia Hills* | \$1,400 | \$307 | \$44,355 | \$4,102 | \$638 |
| Vincent* | -- | -- | -- | \$62 | \$29 |
| Wadley | \$146,052 | \$293,930 | \$225,228 | \$235,902 | \$214,150 |
| Waldo | \$9,739 | -- | \$21,473 | \$12,888 | \$11,017 |
| Walnut Grove | \$144,437 | \$137,007 | \$144,860 | \$136,507 | \$117,827 |
| Warrior* | -- | \$49,777 | \$55 | \$337 | \$172 |
| Waterloo* | \$9,649 | \$2,813 | -- | \$274 | \$78 |
| Waverly | \$22,968 | \$20,728 | \$24,029 | \$46,546 | \$63,680 |
| Weaver* | \$4 | -- | \$5 | \$280 | -- |
| Webb* | -- | -- | -- | \$96 | \$1 |
| Wedowee * | -- | \$1,119 | -- | \$45 | \$10 |
| West Blocton* | -- | -- | -- | \$22 | \$7 |
| West Jefferson* | -- | -- | -- | \$12 | -- |
| Westover* | \$2 | -- | \$2 | \$30 | -- |
| Wetumpka | \$1,379,836 | \$6,397,364 | \$6,592,532 | \$6,842,197 | \$9,436,222 |
| White Hall* | \$12,930 | \$10,056 | \$390 | \$1,257 | \$380 |
| Wilsonville* | \$30 | \$6 | -- | \$125 | \$81 |
| Wilton | \$55,310 | \$50,998 | \$44,541 | \$52,142 | \$64,244 |
| Winfield | \$3,207,158 | \$3,473,503 | \$3,610,542 | \$3,942,181 | \$4,646,999 |
| Woodland* | \$133 | -- | \$567 | \$12 | -- |
| Woodstock* | -- | -- | \$2 | \$99 | \$1,318 |
| Woodville | \$97,166 | \$96,612 | \$99,226 | \$117,619 | \$130,202 |
| Yellow Bluff* | \$52 | -- | \$28 | -- | -- |
| York* | -- | -- | -- | \$134 | \$4 |
| Total | \$276,743,802 | \$296,283,482 | \$314,493,026 | \$347,347,947 | \$367,385,134 |

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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 five percent of the first \$100 collected in Alabama sales tax, and up to two percent of all tax collection amounts beyond that if monthly sales tax returns were timely filed. The discount was capped by executive order at \$900 effective June 1, 1996, and capped again by executive order at \$400 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 are distributed to the Department of Conservation and Natural Resources for various outlay purposes. 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.

Use Tax Timely-filing Vendor Discount Eliminated

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

An executive order issued May 25, 2001, 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.

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.

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, 2018, through Sept. 30, 2019.

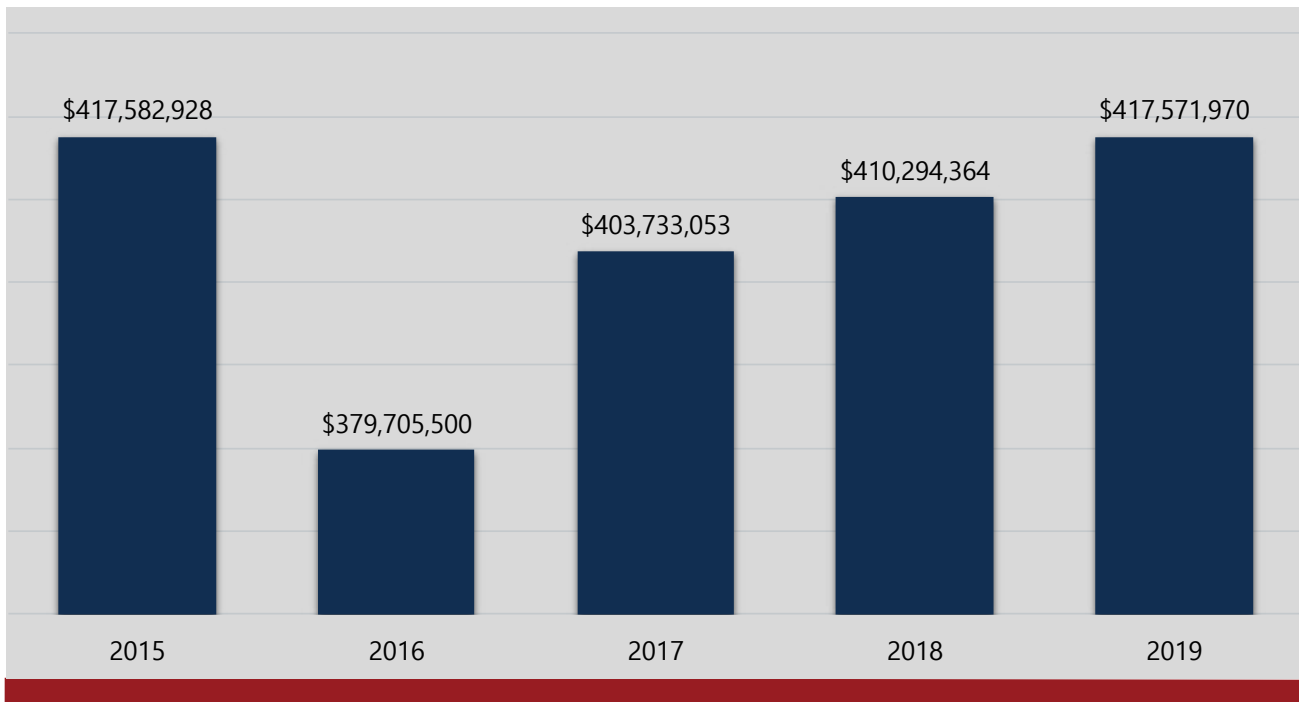
FY 2019 Summary of Additional Taxes

Collected from Discount Caps on Sales and Use Tax

| FY | Sales Tax | Use Tax | Total |
|------|--------------|-------------|--------------|
| 2018 | \$24,215,485 | \$1,401,736 | \$25,617,221 |
| 2019 | \$27,725,654 | \$5,484,923 | \$33,210,577 |

Utility Gross Receipts Tax

- Alabama levies a privilege or license tax against every utility furnishing electricity, domestic water, natural gas, telephone and telegraph services to users in the State of Alabama.
- The tax, commonly referred to as the Utilities Gross Receipts Tax (UGR), is due monthly and is computed against the gross sales or gross receipts to each user of the utility at a graduated rate.
- The tax is calculated for each user of electricity, domestic water, and natural gas as follows: For monthly gross sales or receipts of \$40,000 or less, the tax is 4% of such gross sales or gross receipts; between \$40,000 and \$60,000, the tax is \$1,600 plus 3% of the excess over \$40,000; for over \$60,000, the tax is \$2,200 plus 2% of excess over \$60,000.
- The tax rate levied on the gross receipts of telephone and telegraph services is 6%.
- Collections of UGR are distributed as follows: \$14,600,000 to the Special Mental Health Trust Fund and the remainder to the Education Trust Fund.



Note: Includes the collections of Utility Gross Receipts Tax (in-state sales of utility service), Utility Service Use Tax (sales of utility service from out-of-state utilities into Alabama) and Utility Direct Pay Tax (tax-free purchases of utility services from in-state and/or out-of-state utilities to taxpayers who are allowed to self-accrue and pay tax on the taxable amount of utility services).

Distribution of TVA In-Lieu-of-Taxes Payment

Oct. 1, 2018, through Sept. 30, 2019

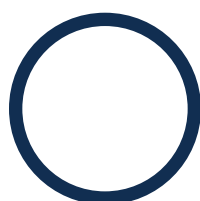
The Tennessee Valley Authority (TVA), a federal agency, makes in-lieu-of-taxes payments to the states in which its power properties and operations are located. The TVA pays 5% of its gross revenues from the sale of power in the preceding fiscal year to the states in which TVA carries on power operations 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 is divided proportionately among the states according to the value of the TVA's power property within each state, and the remaining half is 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%; counties and municipalities served by TVA, 83%.

| Share | Annual Distribution |
|------------------------------------|---------------------|
| 17% State General Fund | \$14,579,533 |
| 83% TVA-Served Counties* | \$71,182,426 |
| Total FY 2019 Distributions | \$85,761,959 |

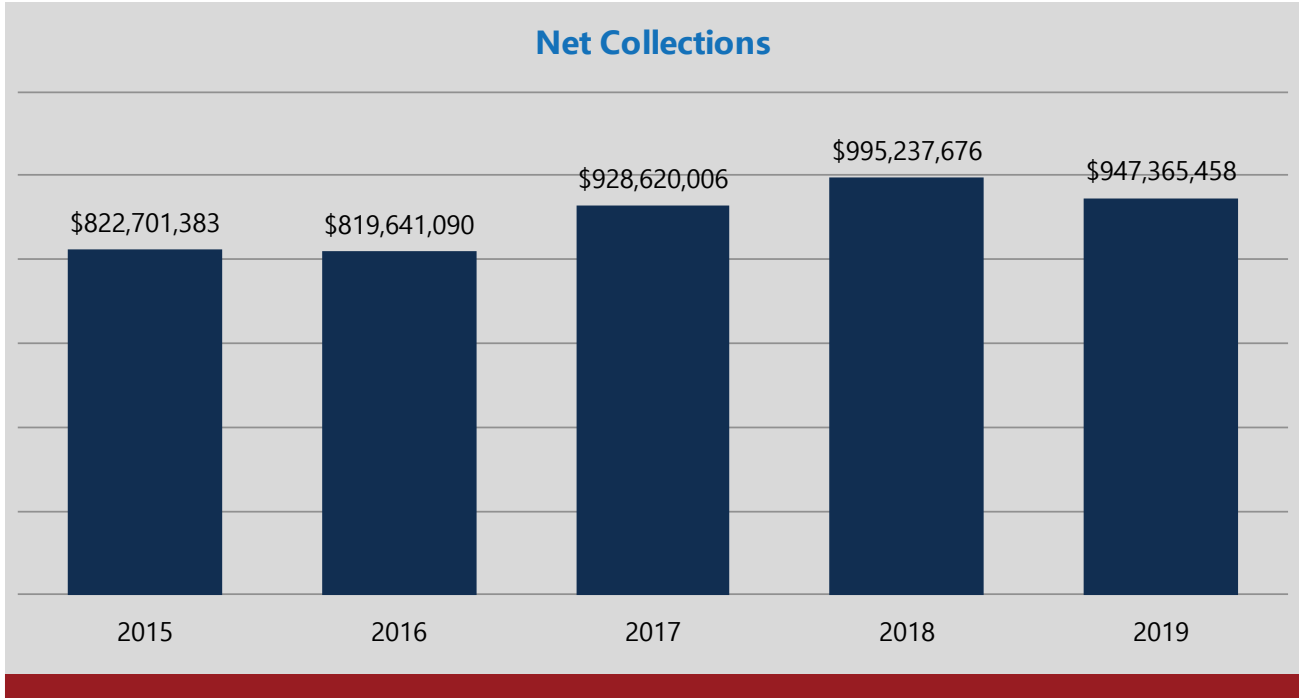
| TVA-Served Counties* | Total Distribution |
|----------------------|---------------------|
| Calhoun | \$108,240 |
| Cherokee | \$889,033 |
| Colbert | \$4,893,016 |
| Cullman | \$3,927,519 |
| DeKalb | \$2,646,185 |
| Etowah | \$153,469 |
| Franklin | \$1,759,801 |
| Jackson | \$5,090,924 |
| Jefferson | \$1,962,058 |
| Lauderdale | \$4,670,898 |
| Lawrence | \$1,363,421 |
| Limestone | \$8,280,652 |
| Madison | \$15,918,092 |
| Marshall | \$5,374,302 |
| Morgan | \$13,954,688 |
| Winston | \$190,128 |
| Total | \$71,182,426 |

*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.

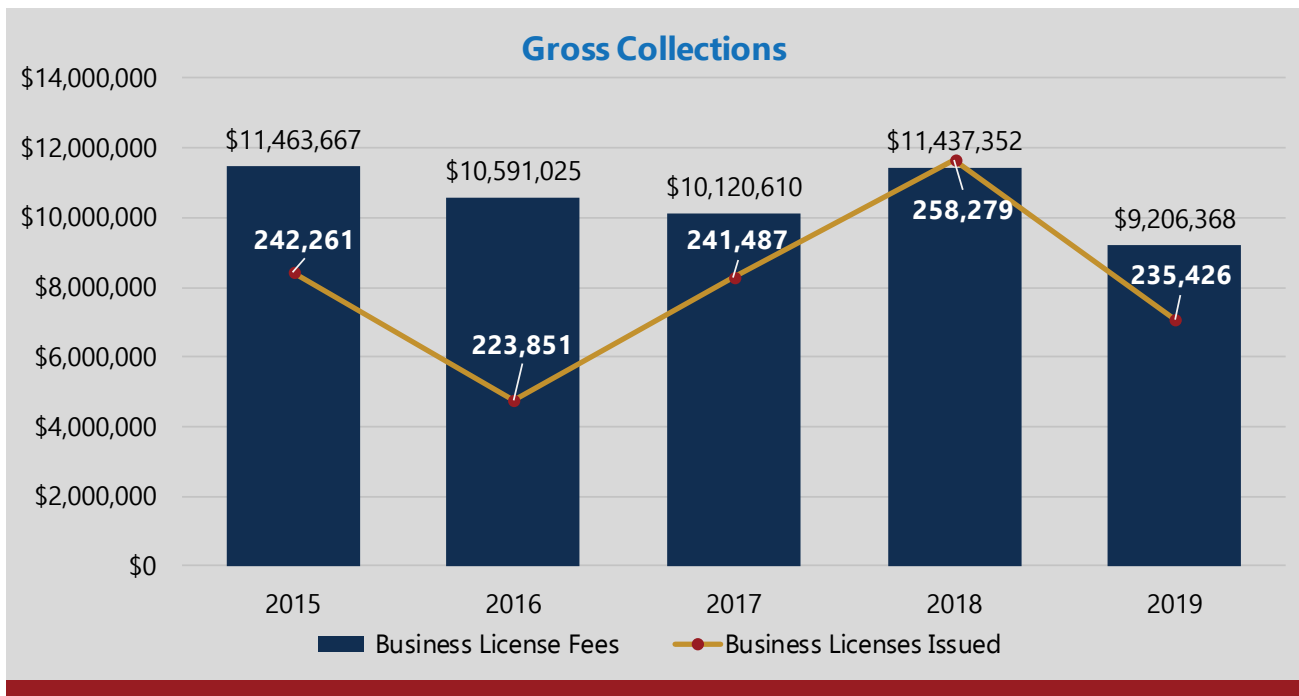


Find out more about this division

Business and License Tax



Business License Fees



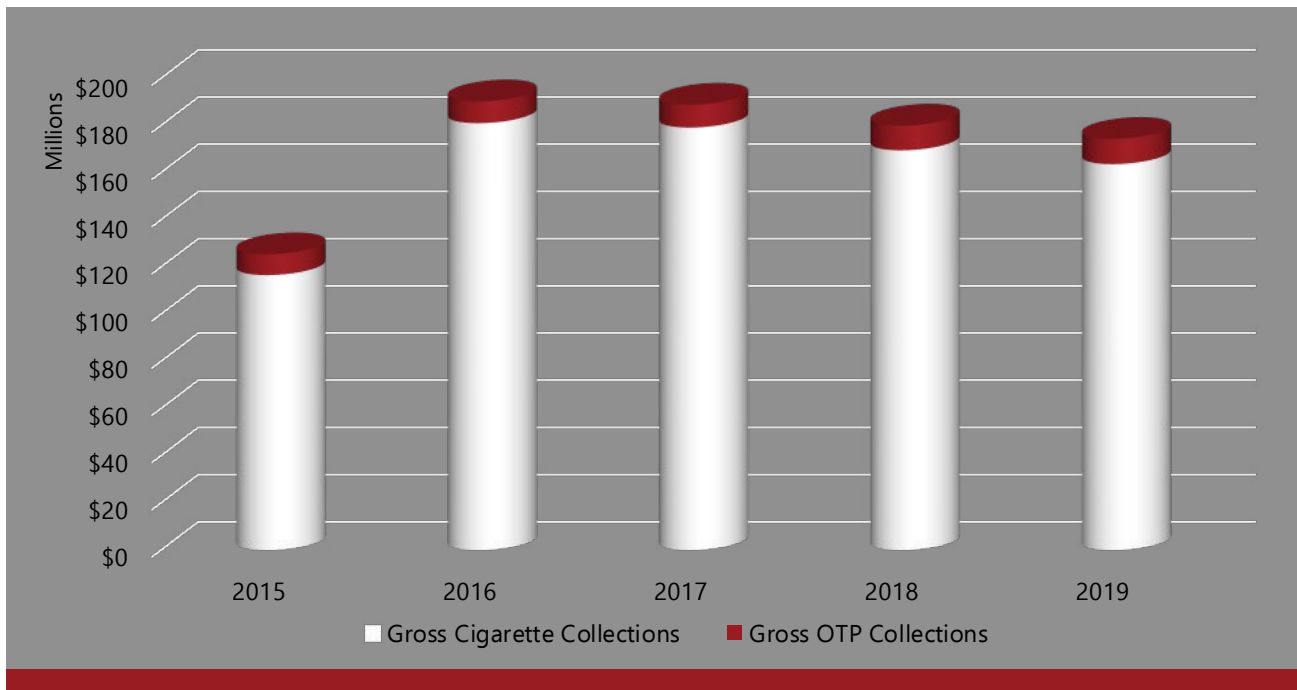
Business & License Tax Facts

- Conducted 344 audits and field audit reviews.
- Audit collections and assessments totaled \$1,105,288.
- Issued 329 license citations, totaling \$101,229.
- Entered 785 preliminary assessments, totaling \$894,686.
- Entered 456 final assessments, totaling \$4,948,799.
- Collected \$152,456 in payments for preliminary assessments, and \$142,944 in payments for final assessments.

Business and License Tax Net Collections

| Tax Type | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Aviation Fuel Excise Tax | \$1,536,235 | \$1,547,139 | \$1,746,084 | \$2,154,912 | \$2,276,964 |
| Bulk Storage Withdrawal Fee (Storage Tank) | \$36,649,446 | \$37,499,960 | \$38,131,890 | \$38,243,964 | \$38,724,446 |
| CNG/LNG* | -- | -- | -- | -- | \$286,447 |
| Coal Severance Additional | -- | -- | \$37,542 | \$321,362 | \$255,536 |
| Coal Severance Tax 13.5/Ton | \$2,029,640 | \$1,269,110 | \$1,621,863 | \$1,728,228 | \$1,930,399 |
| Coal Severance Tax 20.0/Ton | \$2,952,335 | \$1,854,731 | \$2,391,467 | \$2,512,413 | \$2,824,864 |
| Diesel Fuel Excise Tax | \$136,028,103 | \$128,982,037 | \$137,753,133 | \$155,547,203 | \$150,985,187 |
| Forest Products Severance Tax | \$5,864,987 | \$5,491,442 | \$6,323,562 | \$5,937,803 | \$5,705,325 |
| Gasoline Excise Tax | \$414,442,179 | \$389,134,730 | \$430,468,392 | \$469,703,509 | \$437,980,147 |
| Hazardous Waste Fee | \$702,878 | \$802,457 | \$1,049,266 | \$873,496 | \$1,122,358 |
| Local Solid Minerals | \$83,785 | \$57,836 | \$69,799 | \$55,320 | \$57,962 |
| Lubricating Oils Excise Tax | \$1,760,621 | \$1,584,187 | \$1,756,225 | \$2,187,237 | \$1,992,303 |
| Oil and Gas Privilege Tax | \$51,115,026 | \$28,698,298 | \$33,192,632 | \$34,263,836 | \$30,793,793 |
| Oil and Gas Production Tax | \$17,272,456 | \$9,308,583 | \$10,938,465 | \$11,264,380 | \$10,223,603 |
| Pari-Mutuel Pool Tax (Dog and Horse) | \$1,514,449 | \$1,400,662 | \$1,226,025 | \$1,146,282 | \$1,297,972 |
| Scrap Tire Environmental | \$3,941,135 | \$4,094,261 | \$4,113,342 | \$4,228,082 | \$4,358,397 |
| Solid Waste Disposal Fee | \$6,239,748 | \$6,351,830 | \$6,535,200 | \$6,896,066 | \$7,608,438 |
| State Inspection Fee (Effective Oct. 2016) | -- | -- | \$50,709,446 | \$65,900,348 | \$61,937,515 |
| Store Licenses | \$627,679 | \$580,833 | \$572,794 | \$599,562 | \$579,891 |
| Tobacco Cigarette Tax | \$116,413,955 | \$180,300,041 | \$178,547,095 | \$168,956,655 | \$163,054,621 |
| Tobacco OTP Tax | \$8,732,446 | \$9,180,304 | \$9,661,689 | \$10,465,017 | \$10,607,083 |
| Uniform Severance Tax | \$3,283,685 | \$3,475,303 | \$3,390,899 | \$3,743,305 | \$3,871,405 |
| Wholesale Oil License Tax | \$11,510,593 | \$8,027,345 | \$8,383,195 | \$8,508,697 | \$8,890,802 |
| Total | \$822,701,383 | \$819,641,090 | \$928,620,006 | \$995,237,676 | \$947,365,458 |

Tobacco Products



Cigarette Collections

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------------|---------------|---------------|---------------|---------------|---------------|
| Gross Collections | \$116,567,545 | \$180,971,852 | \$179,097,156 | \$169,462,445 | \$163,604,869 |
| Refunds | \$153,589 | \$671,821 | \$550,061 | \$505,790 | \$550,248 |
| Net Collections | \$116,413,955 | \$180,300,031 | \$178,547,095 | \$168,956,655 | \$163,054,621 |

OTP Collections

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------------|-------------|-------------|-------------|--------------|--------------|
| Gross Collections | \$8,792,983 | \$9,214,152 | \$9,685,641 | \$10,466,816 | \$10,688,054 |
| Refunds | \$60,536 | \$36,535 | \$24,002 | \$1,800 | \$80,971 |
| Net Collections | \$8,732,446 | \$9,177,617 | \$9,661,639 | \$10,465,017 | \$10,607,083 |

Rates:

- Cigarettes - 67.5¢ on each package of 20 cigarettes.
- Other Tobacco Products (OTP) includes cigars, filtered cigars, cigar wrappers, smoking tobacco, chewing tobacco and snuff – rates vary depending on weight or number.
- In addition to state tobacco taxes, cigarettes and OTP are subject to taxation at the local level.

County Tobacco Taxes Collected by the State

Net Distributions

| County | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Barbour | \$195,592 | \$183,671 | \$179,918 | \$188,069 | \$186,518 |
| Bullock | \$44,153 | \$44,472 | \$43,669 | \$43,962 | \$46,318 |
| Chambers | \$529,374 | \$486,065 | \$475,442 | \$518,455 | \$477,117 |
| Cherokee | \$222,942 | \$197,471 | \$187,871 | \$201,599 | \$199,192 |
| Clay ¹ | \$187,670 | \$243 | \$28 | -- | -- |
| Coosa | \$28,549 | \$33,167 | \$33,411 | \$31,093 | \$30,487 |
| Crenshaw | \$60,200 | \$54,028 | \$54,876 | \$54,222 | \$51,881 |
| Franklin | \$148,844 | \$157,572 | \$140,187 | \$147,369 | \$147,841 |
| Geneva | \$115,277 | \$109,182 | \$115,075 | \$110,615 | \$102,657 |
| Henry ¹ | \$38,419 | \$84 | \$31 | -- | -- |
| Houston | \$514,443 | \$501,668 | \$503,187 | \$514,196 | \$526,130 |
| Limestone | \$280,840 | \$307,694 | \$284,981 | \$272,790 | \$257,162 |
| Marion | \$139,055 | \$132,612 | \$130,211 | \$136,060 | \$118,813 |
| Mobile | \$2,298,248 | \$2,166,780 | \$2,241,006 | \$2,557,130 | \$172,765 |
| Marshall ³ | -- | -- | -- | -- | \$2,610,313 |
| Randolph | \$469,954 | \$458,133 | \$466,316 | \$454,005 | \$429,542 |
| St. Clair ² | -- | -- | -- | \$64,201 | \$401,251 |
| Talladega | \$397,953 | \$393,059 | \$402,803 | \$398,150 | \$396,832 |
| Washington | \$106,164 | \$97,974 | \$107,226 | \$102,056 | \$100,283 |
| Total | \$5,777,676 | \$5,323,875 | \$5,366,238 | \$5,793,974 | \$6,255,101 |

¹ ADOR no longer administers the local tax for these jurisdictions.

² ADOR began administering this tax in FY 2018.

³ ADOR began administering this tax in FY 2019.

Number of State and County Tobacco Stamps Sold

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|---------------|-------------|-------------|-------------|-------------|-------------|
| State | 301,350,000 | 281,700,000 | 275,640,000 | 266,850,000 | 251,550,000 |
| County | 60,681,295 | 54,835,126 | 52,934,464 | 52,137,936 | 59,193,716 |

Motor Fuel Tax

State Tax Collections FY 2015-2019

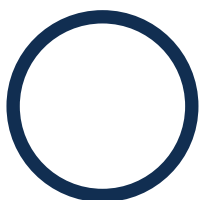
| Year | Gasoline | Undyed Diesel | Total |
|------|---------------|---------------|---------------|
| 2015 | \$420,986,781 | \$142,718,001 | \$563,704,782 |
| 2016 | \$395,840,727 | \$137,024,966 | \$532,865,693 |
| 2017 | \$437,979,547 | \$148,926,932 | \$586,906,479 |
| 2018 | \$477,105,898 | \$169,024,874 | \$646,130,772 |
| 2019 | \$444,789,298 | \$158,581,271 | \$603,370,569 |

County Gasoline and Motor Fuel Taxes Collected by the State

Net Distributions

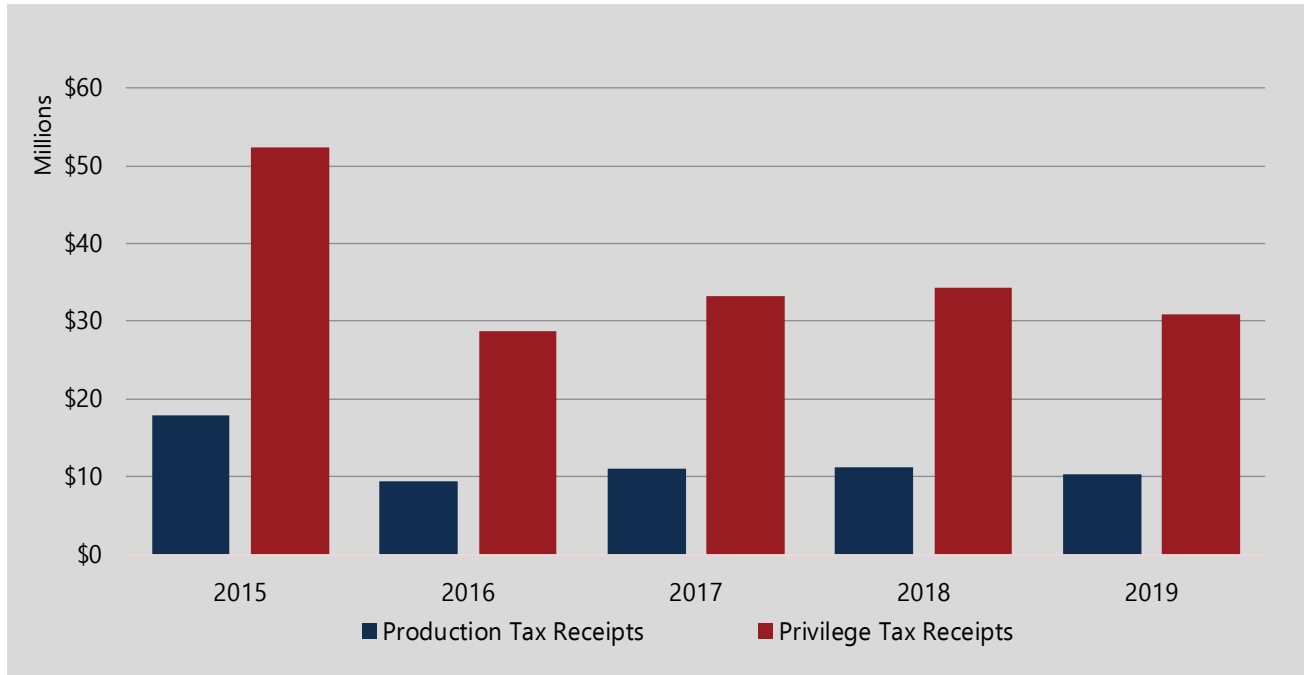
| County | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Bullock | \$113,185 | \$118,232 | \$120,389 | \$122,286 | \$110,189 |
| Cullman | \$508,391 | \$551,000 | \$518,832 | \$522,332 | \$519,898 |
| Lowndes | \$467,431 | \$469,493 | \$466,874 | \$641,683 | \$721,143 |
| Marshall* | -- | -- | -- | -- | \$460,260 |
| Total | \$1,089,008 | \$1,138,725 | \$1,106,095 | \$1,286,301 | \$1,811,489 |

*ADOR began administering this tax in FY 2019. Click [here](#) for administrator information.



Find out more about this division

Oil and Gas Production and Privilege Tax Receipts



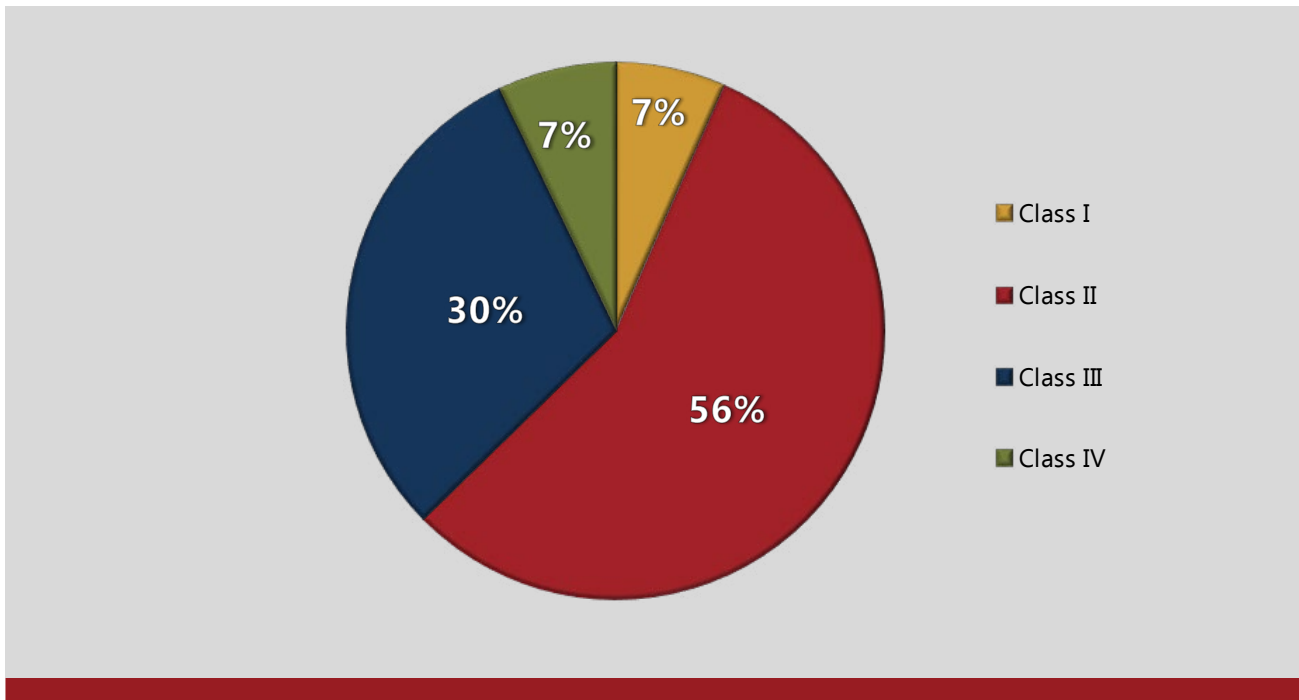
Collections FY 2015-2019

| Year | Production Tax Receipts | Privilege Tax Receipts | Total |
|------|-------------------------|------------------------|--------------|
| 2015 | \$17,818,047 | \$52,426,081 | \$70,244,127 |
| 2016 | \$9,332,861 | \$28,768,245 | \$38,101,106 |
| 2017 | \$10,938,465 | \$33,192,632 | \$44,131,098 |
| 2018 | \$11,291,304 | \$34,371,531 | \$45,662,836 |
| 2019 | \$10,223,603 | \$30,793,793 | \$41,017,396 |

Environmental Tax Collections

| Tax Type | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-----------------|--------------|--------------|--------------|--------------|--------------|
| Hazardous Waste | \$702,878 | \$802,457 | \$1,049,266 | \$873,496 | \$1,122,358 |
| Scrap Tire | \$3,941,135 | \$4,094,261 | \$4,113,342 | \$4,228,082 | \$4,358,397 |
| Solid Waste | \$6,239,748 | \$6,351,830 | \$6,535,200 | \$6,896,066 | \$7,608,438 |
| Storage Tank | \$36,649,446 | \$37,499,960 | \$38,131,890 | \$38,243,964 | \$38,724,446 |

Assessed Property Value by Class



Class Descriptions and Assessment Rates

| Class | Description | Assessment % |
|-------|---|--------------|
| I | All property of utilities used in the business of such utilities. | 30% |
| II | All property not otherwise classified. | 20% |
| III | All agricultural, forest, and single-family owner occupied residential property, including owner occupied residential manufactured homes located on land owned by the manufactured home owner, and historic building and sites. | 10% |
| IV | All private passenger automobiles and motor trucks of the type commonly known as "pickups" or "pickup trucks" owned and operated by an individual for personal or private use and not for hire, rent, or compensation. | 15% |

See [page 59](#) for more details.

Property Tax Facts

Public Utility Information for Fiscal Year 2019

- Property tax assessments for airlines, railroads, and public utilities totaled \$19,514,872,720 in market value with an assessed value of \$5,625,982,200.

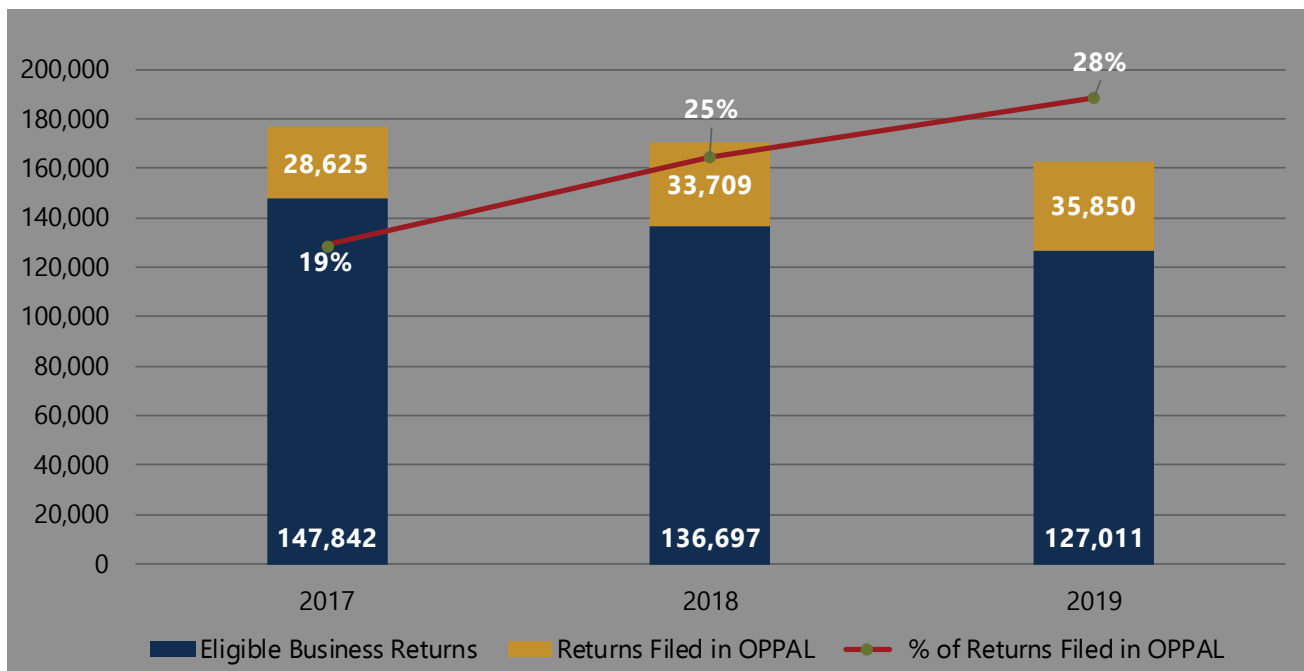
Freight Line and Equipment Information for Fiscal Year 2019

- License tax assessments for freight lines totaled 354 companies with an assessed value of \$132,160,063, and resulted in tax collections of \$5,366,642.

Land Sales

- Number of sales - 6,927
- Number of redemptions - 4,773
- Number of deeds - 1,208
- Number of assignments - 2,021

OPPAL Statistics



State Assessed Values

(Before Exemptions and Abatements)

Oct. 1, 2017, Lien Date; Oct. 1, 2018, Collection Date

| County | Class I | Class II | Class III | Class IV |
|------------|---------------|-----------------|-----------------|---------------|
| Autauga | \$63,609,120 | \$509,670,220 | \$284,532,660 | \$70,116,700 |
| Baldwin | \$131,782,800 | \$3,415,798,120 | \$1,804,127,920 | \$304,184,820 |
| Barbour | \$22,578,880 | \$157,899,380 | \$99,920,000 | \$23,437,220 |
| Bibb | \$24,365,000 | \$89,350,480 | \$83,700,320 | \$27,259,180 |
| Blount | \$31,697,480 | \$199,291,940 | \$275,160,840 | \$67,634,180 |
| Bullock | \$16,252,840 | \$39,986,606 | \$43,176,180 | \$8,195,776 |
| Butler | \$16,967,760 | \$172,796,980 | \$87,345,620 | \$19,146,400 |
| Calhoun | \$84,322,100 | \$1,016,153,400 | \$414,814,060 | \$115,908,500 |
| Chambers | \$51,403,640 | \$354,473,340 | \$118,960,920 | \$31,307,100 |
| Cherokee | \$27,870,890 | \$164,665,780 | \$158,635,640 | \$29,117,940 |
| Chilton | \$80,580,220 | \$219,414,940 | \$160,346,720 | \$50,328,620 |
| Choctaw | \$50,666,780 | \$145,006,660 | \$74,913,900 | \$17,537,400 |
| Clarke | \$22,366,520 | \$217,143,760 | \$116,905,120 | \$29,630,280 |
| Clay | \$12,524,900 | \$63,062,590 | \$60,276,680 | \$15,079,046 |
| Cleburne | \$21,394,440 | \$51,968,706 | \$90,441,940 | \$17,399,904 |
| Coffee | \$29,560,500 | \$247,825,400 | \$242,041,260 | \$62,882,460 |
| Colbert | \$16,752,340 | \$590,245,280 | \$283,468,240 | \$68,139,880 |
| Conecuh | \$10,494,500 | \$101,536,520 | \$67,622,180 | \$11,438,420 |
| Coosa | \$44,570,460 | \$58,408,828 | \$87,073,280 | \$12,692,400 |
| Covington | \$83,572,040 | \$196,911,300 | \$154,307,120 | \$43,103,520 |
| Crenshaw | \$11,655,440 | \$94,200,700 | \$55,539,700 | \$12,986,860 |
| Cullman | \$42,239,840 | \$702,835,620 | \$425,266,880 | \$102,077,500 |
| Dale | \$34,627,280 | \$296,001,580 | \$151,286,620 | \$52,613,900 |
| Dallas | \$60,574,774 | \$229,280,480 | \$107,513,640 | \$34,754,840 |
| DeKalb | \$28,304,800 | \$380,199,720 | \$249,089,540 | \$69,573,900 |
| Elmore | \$107,106,720 | \$581,961,640 | \$494,236,440 | \$102,312,320 |
| Escambia | \$50,085,040 | \$365,514,620 | \$148,066,220 | \$38,147,720 |
| Etowah | \$70,549,300 | \$700,957,940 | \$378,516,320 | \$111,134,440 |
| Fayette | \$15,901,400 | \$66,798,320 | \$65,626,960 | \$19,378,736 |
| Franklin | \$21,237,960 | \$183,676,260 | \$126,643,100 | \$32,427,620 |
| Geneva | \$20,347,640 | \$91,166,888 | \$97,486,920 | \$28,311,118 |
| Greene | \$90,766,880 | \$49,527,500 | \$45,113,980 | \$7,580,200 |
| Hale | \$33,850,080 | \$81,400,340 | \$64,555,340 | \$17,188,240 |
| Henry | \$16,952,420 | \$90,651,888 | \$89,630,560 | \$21,402,134 |
| Houston | \$432,311,520 | \$802,565,400 | \$376,752,940 | \$124,030,220 |
| Jackson | \$19,050,340 | \$402,703,800 | \$249,887,440 | \$55,877,100 |
| Jefferson | \$790,935,340 | \$7,158,085,520 | \$3,518,809,820 | \$698,736,000 |
| Lamar | \$21,831,216 | \$56,348,840 | \$57,045,020 | \$13,315,380 |
| Lauderdale | \$14,522,280 | \$585,995,580 | \$452,906,640 | \$103,703,520 |
| Lawrence | \$22,080,960 | \$155,020,240 | \$138,503,860 | \$37,138,000 |
| Lee | \$160,195,980 | \$1,441,656,920 | \$750,291,360 | \$164,587,240 |

State Assessed Values

(Before Exemptions and Abatements)

Oct. 1, 2017, Lien Date; Oct. 1, 2018, Collection Date

| County | Class I | Class II | Class III | Class IV |
|--------------|------------------------|-------------------------|-------------------------|------------------------|
| Limestone | \$6,703,740 | \$752,746,620 | \$497,513,480 | \$120,689,760 |
| Lowndes | \$18,593,580 | \$54,757,900 | \$68,287,140 | \$11,940,600 |
| Macon | \$17,695,750 | \$75,842,400 | \$60,503,320 | \$16,151,140 |
| Madison | \$38,095,260 | \$3,094,349,020 | \$1,900,978,040 | \$475,456,260 |
| Marengo | \$47,713,470 | \$162,844,300 | \$100,523,740 | \$24,259,020 |
| Marion | \$24,610,920 | \$148,923,960 | \$110,568,300 | \$29,787,260 |
| Marshall | \$28,752,020 | \$758,632,420 | \$419,658,020 | \$104,695,320 |
| Mobile | \$650,976,640 | \$4,099,148,160 | \$1,427,408,780 | \$424,877,680 |
| Monroe | \$18,012,340 | \$234,942,394 | \$99,065,860 | \$26,498,228 |
| Montgomery | \$140,062,420 | \$2,519,608,760 | \$842,449,060 | \$238,287,180 |
| Morgan | \$37,912,940 | \$1,497,480,920 | \$523,615,420 | \$136,164,320 |
| Perry | \$22,690,440 | \$25,144,880 | \$48,018,920 | \$6,657,380 |
| Pickens | \$23,332,440 | \$86,618,112 | \$82,883,580 | \$19,330,274 |
| Pike | \$17,406,520 | \$233,232,800 | \$110,559,560 | \$32,243,380 |
| Randolph | \$62,599,320 | \$144,764,080 | \$137,057,260 | \$22,849,720 |
| Russell | \$74,931,130 | \$345,923,520 | \$180,872,620 | \$55,659,000 |
| Shelby | \$275,408,560 | \$1,960,426,560 | \$1,609,005,660 | \$299,683,240 |
| St. Clair | \$75,509,380 | \$445,779,180 | \$448,142,320 | \$109,615,020 |
| Sumter | \$29,662,820 | \$72,779,196 | \$63,718,380 | \$10,752,784 |
| Talladega | \$76,789,440 | \$964,185,080 | \$273,323,900 | \$85,457,700 |
| Tallapoosa | \$99,800,817 | \$409,953,860 | \$333,492,040 | \$45,514,520 |
| Tuscaloosa | \$141,117,720 | \$2,158,740,060 | \$847,505,200 | \$220,146,880 |
| Walker | \$147,845,903 | \$316,041,370 | \$227,983,900 | \$72,680,120 |
| Washington | \$135,673,000 | \$169,100,854 | \$99,223,600 | \$22,834,252 |
| Wilcox | \$11,090,500 | \$112,811,640 | \$72,057,860 | \$10,631,700 |
| Winston | \$18,012,780 | \$175,929,200 | \$162,282,320 | \$27,332,980 |
| Total | \$5,149,460,270 | \$43,548,867,272 | \$23,497,238,180 | \$5,522,012,452 |

Net Taxable Assessed Valuation by County

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

Oct. 1 Collection Date

| County | 2015 | 2016 | 2017 | 2018 |
|------------|-----------------|-----------------|-----------------|-----------------|
| Autauga | \$665,688,500 | \$679,072,040 | \$706,411,900 | \$698,274,280 |
| Baldwin | \$3,921,361,820 | \$4,141,859,320 | \$4,337,599,520 | \$4,573,798,440 |
| Barbour | \$228,810,294 | \$230,275,373 | \$236,551,620 | \$253,944,440 |
| Bibb | \$163,018,660 | \$161,325,650 | \$161,165,290 | \$159,435,220 |
| Blount | \$395,019,000 | \$404,334,320 | \$408,225,320 | \$430,472,656 |
| Bullock | \$91,401,860 | \$84,874,894 | \$88,733,834 | \$91,394,442 |
| Butler | \$203,754,720 | \$203,880,940 | \$214,658,340 | \$225,151,500 |
| Calhoun | \$1,021,615,740 | \$1,020,912,000 | \$1,041,458,640 | \$1,126,227,060 |
| Chambers | \$295,431,290 | \$300,554,404 | \$305,321,566 | \$356,631,640 |
| Cherokee | \$274,279,480 | \$270,880,160 | \$276,074,720 | \$297,710,550 |
| Chilton | \$399,291,100 | \$439,959,300 | \$417,062,360 | \$417,644,880 |
| Choctaw | \$255,292,660 | \$255,529,300 | \$262,836,800 | \$261,654,220 |
| Clarke | \$295,717,144 | \$298,113,780 | \$307,061,580 | \$326,681,000 |
| Clay | \$105,041,240 | \$103,686,200 | \$106,281,120 | \$104,000,856 |
| Cleburne | \$128,483,322 | \$128,182,076 | \$134,220,092 | \$131,140,450 |
| Coffee | \$426,208,580 | \$485,306,800 | \$448,157,700 | \$450,736,740 |
| Colbert | \$586,210,205 | \$597,056,900 | \$655,003,990 | \$654,249,840 |
| Conecuh | \$139,307,300 | \$136,265,760 | \$143,165,660 | \$143,397,280 |
| Coosa | \$152,449,436 | \$154,805,732 | \$164,535,454 | \$165,459,308 |
| Covington | \$373,717,400 | \$396,815,620 | \$407,354,700 | \$414,658,790 |
| Crenshaw | \$118,183,880 | \$126,311,820 | \$121,295,860 | \$120,518,680 |
| Cullman | \$854,515,140 | \$870,837,566 | \$881,615,900 | \$925,515,900 |
| Dale | \$359,852,180 | \$362,203,400 | \$374,344,160 | \$396,666,440 |
| Dallas | \$335,732,760 | \$332,439,055 | \$337,746,580 | \$344,789,034 |
| Dekalb | \$480,116,220 | \$487,358,180 | \$494,903,920 | \$525,436,440 |
| Elmore | \$992,488,700 | \$1,017,695,040 | \$1,037,946,100 | \$1,047,536,260 |
| Escambia | \$390,261,700 | \$438,351,060 | \$427,791,580 | \$425,531,880 |
| Etowah | \$847,650,280 | \$863,333,920 | \$885,513,840 | \$915,991,920 |
| Fayette | \$126,025,358 | \$126,750,556 | \$131,249,334 | \$131,572,876 |
| Franklin | \$245,954,660 | \$244,992,419 | \$247,213,469 | \$275,544,780 |
| Geneva | \$173,772,714 | \$181,128,858 | \$180,549,290 | \$179,938,986 |
| Greene | \$147,922,960 | \$155,401,820 | \$163,699,490 | \$177,804,760 |
| Hale | \$149,464,710 | \$154,154,450 | \$156,425,570 | \$162,019,560 |
| Henry | \$159,428,386 | \$162,548,242 | \$165,917,634 | \$167,232,502 |
| Houston | \$1,406,502,300 | \$1,454,803,240 | \$1,492,581,880 | \$1,475,143,840 |
| Jackson | \$426,782,900 | \$433,604,840 | \$476,556,080 | \$480,999,560 |
| Jefferson | \$8,873,663,660 | \$9,040,337,230 | \$9,235,394,481 | \$9,395,544,380 |
| Lamar | \$111,678,640 | \$111,737,140 | \$117,212,510 | \$114,604,676 |
| Lauderdale | \$794,454,360 | \$807,407,260 | \$832,711,380 | \$839,367,620 |
| Lawrence | \$241,650,890 | \$246,743,421 | \$266,700,320 | \$239,072,560 |
| Lee | \$1,634,854,540 | \$1,695,291,410 | \$1,838,976,780 | \$1,956,607,640 |

Net Taxable Assessed Valuation by County

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

Oct. 1 Collection Date

| County | 2015 | 2016 | 2017 | 2018 |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Limestone | \$788,224,660 | \$810,238,660 | \$822,412,680 | \$862,861,740 |
| Lowndes | \$118,580,460 | \$117,539,980 | \$120,346,782 | \$126,996,580 |
| Macon | \$124,682,600 | \$136,999,560 | \$130,037,371 | \$130,602,881 |
| Madison | \$3,969,703,240 | \$4,086,168,640 | \$4,200,211,160 | \$4,319,300,380 |
| Marengo | \$245,530,840 | \$249,080,754 | \$251,642,600 | \$266,633,564 |
| Marion | \$244,387,822 | \$249,885,610 | \$262,720,189 | \$263,027,583 |
| Marshall | \$846,649,100 | \$869,228,520 | \$941,531,240 | \$951,356,880 |
| Mobile | \$4,571,711,138 | \$4,911,060,080 | \$4,891,410,360 | \$4,897,373,220 |
| Monroe | \$324,357,780 | \$311,439,540 | \$319,853,856 | \$306,775,842 |
| Montgomery | \$2,691,659,047 | \$2,649,470,060 | \$2,794,967,961 | \$2,858,600,500 |
| Morgan | \$1,356,618,280 | \$1,435,682,860 | \$1,471,367,440 | \$1,592,043,700 |
| Perry | \$89,483,100 | \$88,814,480 | \$87,990,060 | \$87,557,420 |
| Pickens | \$160,421,228 | \$158,339,082 | \$165,668,000 | \$162,799,906 |
| Pike | \$301,401,560 | \$304,992,720 | \$313,643,320 | \$323,235,082 |
| Randolph | \$288,533,860 | \$288,155,992 | \$318,897,352 | \$312,750,280 |
| Russell | \$504,489,240 | \$508,343,680 | \$529,212,160 | \$542,432,930 |
| Shelby | \$3,010,657,600 | \$3,123,665,920 | \$3,225,824,200 | \$3,258,421,400 |
| St Clair | \$794,182,460 | \$817,048,020 | \$843,744,160 | \$834,363,320 |
| Sumter | \$136,068,332 | \$142,233,840 | \$139,707,254 | \$137,731,080 |
| Talladega | \$973,388,100 | \$1,009,453,040 | \$1,052,245,400 | \$1,094,794,900 |
| Tallapoosa | \$644,011,440 | \$636,761,793 | \$719,123,389 | \$722,668,697 |
| Tuscaloosa | \$2,469,754,228 | \$2,550,482,675 | \$2,824,155,920 | \$2,934,434,000 |
| Walker | \$642,080,630 | \$627,518,370 | \$644,569,140 | \$636,146,753 |
| Washington | \$402,369,812 | \$396,495,380 | \$386,747,104 | \$380,506,406 |
| Wilcox | \$133,441,080 | \$142,166,480 | \$144,334,280 | \$164,552,840 |
| Winston | \$311,065,900 | \$303,900,200 | \$304,235,720 | \$306,789,920 |
| Total | \$55,136,510,226 | \$56,732,287,432 | \$58,594,825,462 | \$60,054,861,690 |

Note: The information in this table is for each tax year.

Assessed Value of Abatements (Ad Valorem)

Oct. 1, 2017, Lien Date; Oct. 1, 2018, Collection Date

| County | State | County | Schools | Municipal |
|------------|---------------|---------------|---------|---------------|
| Autauga | \$42,355,040 | \$42,355,040 | -- | \$5,734,780 |
| Baldwin | \$7,894,860 | \$7,894,860 | -- | \$7,149,020 |
| Barbour | -- | -- | -- | -- |
| Bibb | \$5,033,440 | \$5,033,440 | -- | -- |
| Blount | \$726,660 | \$726,660 | -- | \$432,660 |
| Bullock | \$118,520 | \$118,520 | -- | -- |
| Butler | \$22,855,840 | \$22,855,840 | -- | \$15,966,380 |
| Calhoun | \$44,795,020 | \$44,795,020 | -- | \$43,343,520 |
| Chambers | \$95,878,400 | \$95,878,400 | -- | \$3,320,900 |
| Cherokee | \$7,099,340 | \$7,099,340 | -- | \$7,099,340 |
| Chilton | \$6,582,980 | \$6,582,980 | -- | \$6,582,980 |
| Choctaw | \$6,988,740 | \$6,988,740 | -- | -- |
| Clarke | \$9,825,340 | \$9,825,340 | -- | \$4,097,120 |
| Clay | \$1,078,320 | \$1,078,320 | -- | \$1,078,320 |
| Cleburne | \$864,220 | \$864,220 | -- | \$864,220 |
| Coffee | \$16,695,960 | \$16,695,960 | -- | \$11,024,780 |
| Colbert | \$60,252,140 | \$60,252,140 | -- | \$26,337,620 |
| Conecuh | \$3,026,340 | \$3,026,340 | -- | \$604,060 |
| Coosa | \$1,096,240 | \$1,096,240 | -- | -- |
| Covington | \$1,738,720 | \$1,738,720 | -- | \$1,626,700 |
| Crenshaw | \$28,020,140 | \$28,020,140 | -- | \$23,963,220 |
| Cullman | \$60,197,500 | \$60,197,500 | -- | \$33,770,240 |
| Dale | \$26,195,720 | \$26,195,720 | -- | \$20,012,500 |
| Dallas | \$5,506,180 | \$5,506,180 | -- | \$288,920 |
| Dekalb | \$22,196,740 | \$22,196,740 | -- | \$21,318,980 |
| Elmore | \$4,764,580 | \$4,764,580 | -- | \$4,761,400 |
| Escambia | \$67,963,140 | \$67,963,140 | -- | \$1,623,000 |
| Etowah | \$39,890,240 | \$39,890,240 | -- | \$39,872,980 |
| Fayette | \$78,120 | \$78,120 | -- | \$78,120 |
| Franklin | \$7,701,920 | \$7,701,920 | -- | \$6,952,329 |
| Geneva | \$1,218,640 | \$1,218,640 | -- | \$1,218,640 |
| Greene | \$6,095,660 | \$6,095,660 | -- | \$647,060 |
| Hale | \$4,988,960 | \$4,988,960 | -- | -- |
| Henry | \$6,286,940 | \$6,286,940 | -- | \$1,432,460 |
| Houston | \$16,802,880 | \$16,802,880 | -- | \$16,335,260 |
| Jackson | \$41,892,960 | \$41,892,960 | -- | \$26,506,900 |
| Jefferson | \$184,254,380 | \$184,254,380 | -- | \$128,510,760 |
| Lamar | \$7,245,500 | \$7,245,500 | -- | \$7,182,200 |
| Lauderdale | \$34,937,780 | \$34,937,780 | -- | \$9,619,780 |
| Lawrence | \$17,917,060 | \$17,917,060 | -- | -- |
| Lee | \$169,605,360 | \$169,605,360 | -- | \$168,015,340 |
| Limestone | \$143,570,340 | \$143,570,340 | -- | \$57,077,380 |

Assessed Value of Abatements (Ad Valorem)

Oct. 1, 2017, Lien Date; Oct. 1, 2018, Collection Date

| County | State | County | Schools | Municipal |
|--------------|------------------------|------------------------|-----------|------------------------|
| Lowndes | \$3,868,380 | \$1,226,300 | -- | \$204,580 |
| Macon | \$6,170,329 | \$6,170,329 | -- | \$6,170,329 |
| Madison | \$159,177,560 | \$159,177,560 | -- | \$145,080,640 |
| Marengo | \$38,458,820 | \$38,458,820 | -- | \$1,900,700 |
| Marion | \$4,292,137 | \$4,292,137 | -- | \$5,163,920 |
| Marshall | \$32,826,640 | \$32,826,640 | -- | \$31,921,180 |
| Mobile | \$719,060,160 | \$719,060,160 | -- | \$134,183,380 |
| Monroe | \$23,388,020 | \$23,388,020 | -- | -- |
| Montgomery | \$158,822,280 | \$159,268,820 | -- | \$146,521,540 |
| Morgan | \$260,343,340 | \$260,343,340 | -- | \$141,476,260 |
| Perry | -- | -- | -- | -- |
| Pickens | \$8,685,580 | \$8,685,580 | -- | \$562,300 |
| Pike | \$8,181,360 | \$8,181,360 | -- | \$5,127,660 |
| Randolph | \$2,475,280 | \$2,475,280 | -- | \$2,475,280 |
| Russell | \$20,937,700 | \$20,937,700 | -- | \$9,464,000 |
| Shelby | \$22,645,560 | \$22,645,560 | -- | \$21,944,920 |
| St Clair | \$35,765,860 | \$35,765,860 | -- | \$35,375,640 |
| Sumter | \$702,200 | \$702,200 | -- | \$702,200 |
| Talladega | \$134,495,820 | \$134,495,820 | -- | \$10,987,200 |
| Tallapoosa | \$22,584,100 | \$22,584,100 | -- | \$22,584,100 |
| Tuscaloosa | \$129,167,880 | \$129,167,880 | -- | \$15,609,360 |
| Walker | \$15,688,080 | \$15,688,080 | -- | \$13,036,956 |
| Washington | \$28,725,420 | \$28,725,420 | -- | -- |
| Wilcox | \$14,248,720 | \$14,248,720 | -- | -- |
| Winston | \$738,880 | \$738,880 | -- | \$294,800 |
| Total | \$3,083,686,966 | \$3,081,491,426 | -- | \$1,455,236,814 |

Note: Educational levies are not subject to abatements.

Assessed Value of Industrial Exemption (Ad Valorem)

Oct. 1, 2017, Lien Date; Oct. 1, 2018, Collection Date

| County | State | County | School | Municipal |
|---------------|---------------------|---------------------|---------------------|---------------------|
| Baldwin | \$20,741,280 | \$20,741,280 | -- | \$19,125,920 |
| Calhoun | \$1,319,400 | \$1,319,400 | \$1,319,400 | \$1,319,400 |
| Lee | \$2,877,560 | \$2,877,560 | \$2,877,560 | \$2,877,560 |
| Madison | \$18,640,960 | \$217,880 | \$217,880 | \$138,880 |
| Montgomery | \$8,690,120 | \$8,690,120 | \$8,690,120 | \$8,685,760 |
| Totals | \$52,269,320 | \$33,846,240 | \$13,104,960 | \$32,147,520 |

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

Office of the Ex Officio Land Commissioner

Land Tax Sales

| Fiscal Year | Number of Sales | Assessed Valuation | Number of Redemptions | Total Redemptions |
|-------------|-----------------|--------------------|-----------------------|-------------------|
| 2015 | 8,745 | \$59,530,880 | 5,784 | \$4,380,451 |
| 2016 | 9,047 | \$66,890,490 | 6,787 | \$6,886,627 |
| 2017 | 8,706 | \$68,592,708 | 6,395 | \$6,247,318 |
| 2018 | 7,648 | \$49,565,709 | 5,564 | \$3,859,266 |
| 2019 | 6,927 | \$45,538,003 | 4,773 | \$5,539,328 |

| Fiscal Year | Number of Deeds ¹ | Proceeds | Number of Assignments ² | Proceeds |
|-------------|------------------------------|-------------|------------------------------------|-------------|
| 2015 | 728 | \$2,096,615 | 1,459 | \$2,496,633 |
| 2016 | 1,172 | \$3,905,712 | 1,413 | \$2,139,171 |
| 2017 | 1,551 ³ | \$3,628,898 | 2,044 | \$2,718,427 |
| 2018 | 1,251 ⁴ | \$2,792,018 | 1,952 | \$2,286,905 |
| 2019 | 1,208 ⁵ | \$3,411,064 | 2,021 | \$2,343,210 |

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

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

³ Not included in the 2017 tax deed total of 1,551 are 574 tax deeds that were issued to the Birmingham Land Bank Authority.

⁴ Not included in the 2018 tax deed total of 1,251 are the 350 tax deeds that were issued to the Birmingham Land Bank Authority and the 8 that were issued to the Gadsden Land Bank Authority.

⁵ Not included in the 2019 tax deed total of 1208 are the 70 tax deeds that were issued to the Birmingham Land Bank Authority and the 30 that were issued to the Gadsden Land Bank Authority.

Reappraisals

As part of the Property Tax Division’s Equalization Program, counties perform statistical analysis of appraised values and market sales data each year. A base year is established every four years in the process known as reappraisal. During reappraisal, counties update their local construction cost indexes and reset all land value schedules used to appraise property. Once established, the base year is used in future years to compare variations in appraised value.

This table lists the counties under reappraisal for the 2019 tax year and the number of real property parcels located in each. Since counties begin their four-year reappraisal cycles in different years or may be required to reset their base year early in certain circumstances, the counties shown in this table change from year to year.

| Reappraisals | |
|---|--------------------------|
| Oct. 1, 2018, for Collection on Oct. 1, 2019 | |
| County | 2019 Parcel Count |
| Bibb | 15,334 |
| Chilton | 29,654 |
| Clay | 14,487 |
| Crenshaw | 15,028 |
| Dale | 30,047 |
| Dallas | 29,817 |
| Elmore | 49,190 |
| Fayette | 20,475 |
| Jefferson | 320,283 |
| Lamar | 16,951 |
| Lauderdale | 52,957 |
| Limestone | 52,378 |
| Madison | 169,482 |
| Perry | 10,808 |
| Pickens | 20,509 |
| Pike | 22,214 |
| Shelby | 96,689 |
| St. Clair | 55,101 |
| Talladega | 55,464 |
| Walker | 53,631 |
| Winston | 26,323 |
| | 1,156,822 |

Property Tax Collections

Oct. 1, 2017, Lien Date; Oct. 1, 2018, Collection Date

Net Collections After All Exemptions (Real, Business Personal, and Motor Vehicle)

| County | State | County | County School | Municipal | Total Taxes |
|------------|--------------|---------------|---------------|---------------|---------------|
| Autauga | \$4,474,702 | \$5,345,634 | \$7,719,758 | \$3,574,639 | \$21,114,733 |
| Baldwin | \$28,770,701 | \$48,676,240 | \$54,114,556 | \$23,819,774 | \$155,381,271 |
| Barbour | \$1,612,438 | \$2,368,425 | \$4,712,704 | \$1,258,677 | \$9,952,244 |
| Bibb | \$1,006,264 | \$1,524,832 | \$1,675,384 | \$236,994 | \$4,443,474 |
| Blount | \$2,685,342 | \$7,232,226 | \$4,557,840 | \$1,526,404 | \$16,001,813 |
| Bullock | \$572,713 | \$1,734,178 | \$1,653,692 | \$303,387 | \$4,263,970 |
| Butler | \$1,474,408 | \$2,609,914 | \$3,017,413 | \$1,599,219 | \$8,700,954 |
| Calhoun | \$7,208,591 | \$15,151,949 | \$20,669,610 | \$10,223,366 | \$53,253,515 |
| Chambers | \$2,655,121 | \$8,540,499 | \$6,083,776 | \$601,135 | \$17,880,531 |
| Cherokee | \$1,875,644 | \$4,588,703 | \$6,482,351 | \$553,177 | \$13,499,875 |
| Chilton | \$2,618,487 | \$9,064,072 | \$4,078,769 | \$1,342,913 | \$17,104,242 |
| Choctaw | \$1,610,317 | \$2,813,693 | \$3,786,069 | \$139,858 | \$8,349,937 |
| Clarke | \$2,020,224 | \$3,595,624 | \$5,288,242 | \$681,222 | \$11,585,312 |
| Clay | \$655,329 | \$1,183,523 | \$1,498,641 | \$290,587 | \$3,628,081 |
| Cleburne | \$845,175 | \$1,844,683 | \$2,366,414 | \$586,345 | \$5,642,617 |
| Coffee | \$2,832,894 | \$4,898,081 | \$7,839,806 | \$3,473,324 | \$19,044,105 |
| Colbert | \$4,264,402 | \$6,083,807 | \$12,194,430 | \$3,508,574 | \$26,051,213 |
| Conecuh | \$907,726 | \$2,559,834 | \$1,503,626 | \$398,950 | \$5,370,137 |
| Coosa | \$1,039,154 | \$1,235,847 | \$1,953,706 | \$63,359 | \$4,292,066 |
| Covington | \$2,582,191 | \$4,220,154 | \$3,795,475 | \$2,846,567 | \$13,444,387 |
| Crenshaw | \$844,498 | \$2,670,253 | \$1,548,626 | \$274,215 | \$5,337,593 |
| Cullman | \$5,908,953 | \$9,051,774 | \$9,304,695 | \$5,638,024 | \$29,903,446 |
| Dale | \$2,567,662 | \$5,673,956 | \$4,320,436 | \$3,311,897 | \$15,873,951 |
| Dallas | \$2,181,777 | \$4,478,544 | \$4,170,358 | \$4,543,358 | \$15,374,036 |
| Dekalb | \$3,357,187 | \$7,124,677 | \$8,549,934 | \$3,017,519 | \$22,049,318 |
| Elmore | \$6,550,777 | \$9,252,626 | \$11,180,470 | \$2,026,472 | \$29,010,345 |
| Escambia | \$2,867,123 | \$5,735,287 | \$7,836,801 | \$2,588,963 | \$19,028,175 |
| Etowah | \$5,841,224 | \$14,537,025 | \$14,751,252 | \$7,172,403 | \$42,301,904 |
| Fayette | \$813,145 | \$1,521,018 | \$1,374,685 | \$470,742 | \$4,179,591 |
| Franklin | \$1,754,118 | \$4,687,960 | \$3,060,419 | \$2,510,379 | \$12,012,876 |
| Geneva | \$1,125,633 | \$2,806,407 | \$2,087,911 | \$783,381 | \$6,803,331 |
| Greene | \$1,151,130 | \$4,175,559 | \$1,953,961 | \$539,471 | \$7,820,120 |
| Hale | \$1,033,717 | \$2,668,592 | \$1,709,243 | \$281,206 | \$5,692,757 |
| Henry | \$1,046,318 | \$3,143,027 | \$1,952,989 | \$529,756 | \$6,672,089 |
| Houston | \$9,286,144 | \$19,506,736 | \$15,474,611 | \$4,902,105 | \$49,169,596 |
| Jackson | \$3,131,056 | \$5,695,591 | \$5,040,068 | \$5,220,194 | \$19,086,909 |
| Jefferson | \$59,458,331 | \$137,279,460 | \$254,961,751 | \$242,528,177 | \$694,227,719 |
| Lamar | \$747,256 | \$1,714,747 | \$1,304,583 | \$260,898 | \$4,027,484 |
| Lauderdale | \$5,310,485 | \$9,139,985 | \$19,820,064 | \$3,533,960 | \$37,804,495 |
| Lawrence | \$1,567,780 | \$3,316,319 | \$2,798,321 | \$359,765 | \$8,042,185 |

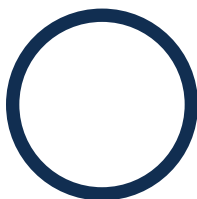
Property Tax Collections

Oct. 1, 2017, Lien Date; Oct. 1, 2018, Collection Date

Net Collections After All Exemptions (Real, Business Personal, and Motor Vehicle)

| County | State | County | County School | Municipal | Total Taxes |
|---------------|----------------------|----------------------|------------------------|----------------------|------------------------|
| Lee | \$12,838,496 | \$28,625,546 | \$25,591,226 | \$40,929,871 | \$107,985,139 |
| Limestone | \$5,522,198 | \$11,852,614 | \$14,268,066 | \$6,323,057 | \$37,965,936 |
| Lowndes | \$817,792 | \$3,096,451 | \$2,036,115 | \$356,980 | \$6,307,337 |
| Macon | \$830,741 | \$1,669,651 | \$4,617,922 | \$493,793 | \$7,612,107 |
| Madison | \$27,392,710 | \$50,443,379 | \$119,929,416 | \$47,813,583 | \$245,579,087 |
| Marengo | \$1,782,781 | \$3,845,530 | \$2,903,701 | \$2,635,579 | \$11,167,590 |
| Marion | \$1,667,206 | \$2,818,549 | \$2,588,054 | \$1,358,228 | \$8,432,037 |
| Marshall | \$5,772,348 | \$13,777,610 | \$14,041,386 | \$8,842,680 | \$42,434,024 |
| Mobile | \$32,695,359 | \$101,880,658 | \$142,196,387 | \$21,553,142 | \$298,325,546 |
| Monroe | \$2,056,031 | \$4,574,253 | \$3,466,060 | \$810,122 | \$10,906,466 |
| Montgomery | \$18,847,867 | \$23,796,507 | \$32,144,275 | \$36,385,803 | \$111,174,452 |
| Morgan | \$10,672,254 | \$19,773,503 | \$25,753,897 | \$17,269,925 | \$73,469,580 |
| Perry | \$558,327 | \$2,191,853 | \$1,430,333 | \$181,482 | \$4,361,995 |
| Pickens | \$985,234 | \$2,670,656 | \$1,988,258 | \$1,053,016 | \$6,697,165 |
| Pike | \$2,041,416 | \$4,132,032 | \$3,516,806 | \$1,518,093 | \$11,208,347 |
| Randolph | \$1,986,244 | \$4,102,088 | \$3,916,893 | \$776,641 | \$10,781,865 |
| Russell | \$3,513,158 | \$6,606,783 | \$13,194,931 | \$3,324,463 | \$26,639,335 |
| Shelby | \$21,257,015 | \$26,449,008 | \$102,810,105 | \$38,293,704 | \$188,809,832 |
| St Clair | \$5,216,672 | \$9,781,444 | \$11,911,649 | \$3,251,639 | \$30,161,404 |
| Sumter | \$886,624 | \$2,375,623 | \$1,978,296 | \$733,888 | \$5,974,431 |
| Talladega | \$7,242,589 | \$10,785,510 | \$18,584,453 | \$5,764,223 | \$42,376,775 |
| Tallahpoosa | \$4,604,382 | \$6,455,336 | \$11,119,255 | \$1,820,289 | \$23,999,261 |
| Tuscaloosa | \$19,317,763 | \$32,164,553 | \$47,587,263 | \$22,681,454 | \$121,751,033 |
| Walker | \$4,018,271 | \$5,949,311 | \$6,525,714 | \$3,849,041 | \$20,342,337 |
| Washington | \$2,459,556 | \$4,418,788 | \$4,843,543 | \$127,964 | \$11,849,851 |
| Wilcox | \$1,110,400 | \$3,420,058 | \$1,774,357 | \$149,957 | \$6,454,772 |
| Winston | \$1,936,596 | \$3,226,748 | \$3,494,547 | \$664,323 | \$9,322,215 |
| Total* | \$386,286,169 | \$780,335,501 | \$1,152,406,346 | \$616,484,299 | \$2,935,512,316 |

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



Find out more about this division

During Fiscal Year 2019 the Motor Vehicle Division:

- Issued 4,725 dealer regulatory licenses.
- Conducted 19,348 salvage vehicle inspections.
- Issued 32,362 International Registration Plan (IRP) licenses.
- Issued 45,077 International Fuel Tax Agreement (IFTA) decals.

Mandatory Liability Insurance Statistics

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|----------------|---------|---------|---------|---------|---------|
| Questionnaires | 470,744 | 467,193 | 497,437 | 546,577 | 505,974 |
| Suspensions | 316,928 | 343,191 | 355,054 | 108,945 | 417,549 |

¹ MLI questionnaires occur when vehicle insurance cannot be confirmed twice within a 21-day period.

² MLI suspensions occur when vehicle insurance cannot be confirmed within 30 days from MLI insurance verification notice.

Title and Registration Statistics

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|------------------------|-----------|-----------|-----------|-----------|-----------|
| Titles | 1,543,919 | 1,573,312 | 1,566,193 | 1,572,733 | 1,497,008 |
| Vehicle Registrations* | 5,532,071 | 5,504,068 | 5,572,303 | 5,696,657 | 5,753,495 |

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

Motor Vehicle Fees

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| International Registration Plan (IRP) Fees ¹ | \$30,768,527 | \$33,093,219 | \$31,959,569 | \$36,377,183 | \$38,572,029 |
| Motor Vehicle Title Fees ² | \$22,651,360 | \$23,041,171 | \$23,130,359 | \$22,271,022 | \$22,264,978 |
| Salvage (Rebuilt) Vehicle Inspection Fees ³ | \$974,283 | \$1,250,662 | \$1,359,770 | \$1,685,716 | \$1,741,320 |
| MLI Reinstatement Fee ⁴ | \$2,198,301 | \$3,470,629 | \$7,599,176 | \$8,140,915 | \$5,682,843 |
| Miscellaneous Tags ⁵ | \$288,236 | \$200,059 | \$217,340 | \$223,476 | \$237,230 |
| International Fuel Tax Agreement (IFTA) Collections | \$8,663,865 | \$8,151,424 | \$12,020,611 | \$11,898,640 | \$11,712,494 |
| IFTA Decal Fees ⁶ | \$705,755 | \$719,576 | \$724,625 | \$764,575 | \$768,213 |
| IRP/IFTA Trip Permits ⁷ | \$606,800 | \$550,400 | \$667,360 | \$683,380 | \$619,680 |
| Motor Vehicle Dealer License Fees ⁸ | \$124,080 | \$134,475 | \$128,225 | \$143,495 | \$151,485 |
| Automotive Dismantler Fees ⁹ | \$143,189 | \$168,726 | \$180,444 | \$179,420 | \$254,300 |
| Scrap Vehicle Fees ¹⁰ | \$52,795 | \$49,240 | \$57,765 | \$60,310 | \$34,466 |
| Total | \$67,177,191 | \$70,829,581 | \$78,045,244 | \$82,428,132 | \$82,039,038 |

¹ Net collections after distribution to IRP member jurisdictions. Distributed in accordance with Section 40-12-270, Code of Alabama 1975.

² Abstract reflects partial Salvage (Rebuilt) Vehicle Inspection Fees.

³ Abstract reflects only partial Salvage Fees as amounts were reflected in Motor Vehicle Title Fees.

⁴ Reinstatement fees resulting from registration suspensions provided by Section 32-7A-12, Code of Alabama 1975, less commission retained by county licensing officials and distribution to the Peace Officer's Annuity Fund.

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

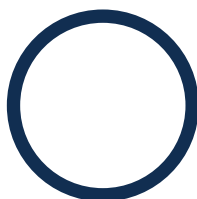
⁶ IFTA decals provided by Section 40-17-150(a), Code of Alabama 1975.

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

⁸ Category renamed to Motor Vehicle License Fees. Includes dealer license fees provided by Section 40-12-391, Code of Alabama 1975. (Motor Vehicle Division began administering Aug. 1, 2012.)

⁹ Includes automotive dismantler and parts recycler license fees and bid cards as provided by Section 40-12-412, Code of Alabama 1975. (Motor Vehicle Division began administering Sept. 1, 2017.)

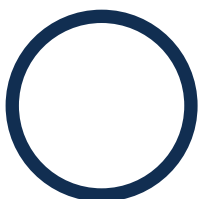
¹⁰ Automotive dismantler and parts recycler fees as provided by Section 32-8-87, Code of Alabama 1975.



Find out more about this division

Delinquent Taxes Collected

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|----------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| Central Office Collections | \$50,817,927 | \$53,643,611 | \$60,873,120 | \$75,470,122 | \$74,356,533 |
| Field Collections | | | | | |
| Auburn/Opelika | \$1,749,589 | \$2,208,417 | \$2,689,911 | \$3,228,301 | \$3,688,809 |
| Dothan | \$2,936,796 | \$3,617,806 | \$1,646,185 | \$2,100,434 | \$2,543,737 |
| Gadsden | \$4,558,624 | \$5,132,937 | \$3,775,421 | \$4,495,722 | \$6,790,886 |
| Huntsville & Shoals | \$5,845,778 | \$4,655,643 | \$5,067,666 | \$4,531,996 | \$5,921,261 |
| Jefferson/Shelby | \$8,810,472 | \$9,818,084 | \$9,646,917 | \$9,182,368 | \$9,430,890 |
| Mobile | \$4,432,066 | \$5,085,135 | \$4,399,868 | \$5,816,935 | \$8,339,190 |
| Montgomery | \$3,763,067 | \$4,624,275 | \$4,957,163 | \$4,911,125 | \$5,636,535 |
| Tuscaloosa | \$2,061,477 | \$1,832,706 | \$1,722,049 | \$1,998,920 | \$2,419,467 |
| Subtotal for Field | \$34,157,869 | \$36,975,002 | \$33,905,179 | \$36,265,800 | \$44,770,775 |
| Total | \$84,975,796 | \$90,618,613 | \$94,778,300 | \$111,735,922 | \$119,127,308 |



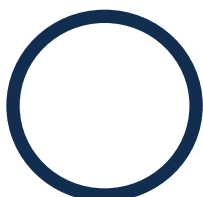
Find out more about this division

During Fiscal Year 2019 the Office of Taxpayer Advocacy assisted 3,039 taxpayers and provided \$11,715,448 of relief.

Taxpayer Relief Orders

| | 2015 | 2016 | 2017 | 2018* | 2019* |
|---------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| Individual Income Tax | \$13,119,502 | \$10,127,400 | \$8,622,394 | \$8,550,706 | \$10,266,435 |
| Taxpayers Assisted | 2794 | 2792 | 2528 | 2636 | 2401 |
| Sales Tax | \$300,452 | \$473,318 | \$631,777 | \$363,277 | \$146,445 |
| Taxpayers Assisted | 126 | 93 | 117 | 111 | 145 |
| Corporate/Business Income Tax | \$195,731 | \$140,508 | \$53,075 | \$1,138,882 | \$693,730 |
| Taxpayers Assisted | 9 | 16 | 15 | 59 | 39 |
| Business Privilege Tax | \$135,064 | \$152,126 | \$97,304 | \$53,600 | \$66,739 |
| Taxpayers Assisted | 122 | 142 | 175 | 350 | 337 |
| Withholding Tax | \$233,539 | \$145,758 | \$44,105 | \$124,518 | \$94,251 |
| Taxpayers Assisted | 114 | 104 | 36 | 74 | 82 |
| Misc. Tax | \$19,652 | \$2,834 | \$601 | \$287,414 | \$447,848 |
| Taxpayers Assisted | 21 | 13 | 5 | 8 | 35 |
| Total | \$14,003,940 | \$11,041,944 | \$9,449,256 | \$10,518,396 | \$11,715,448 |
| Total Taxpayers Assisted | 3186 | 3160 | 2876 | 3238 | 3039 |

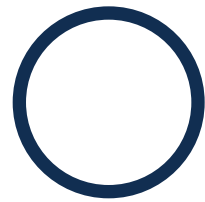
*Totals for 2015-2017 are calculated by the calendar year. The year 2018 is calculated from January 2018 through September 2018. First full fiscal year was 2019.



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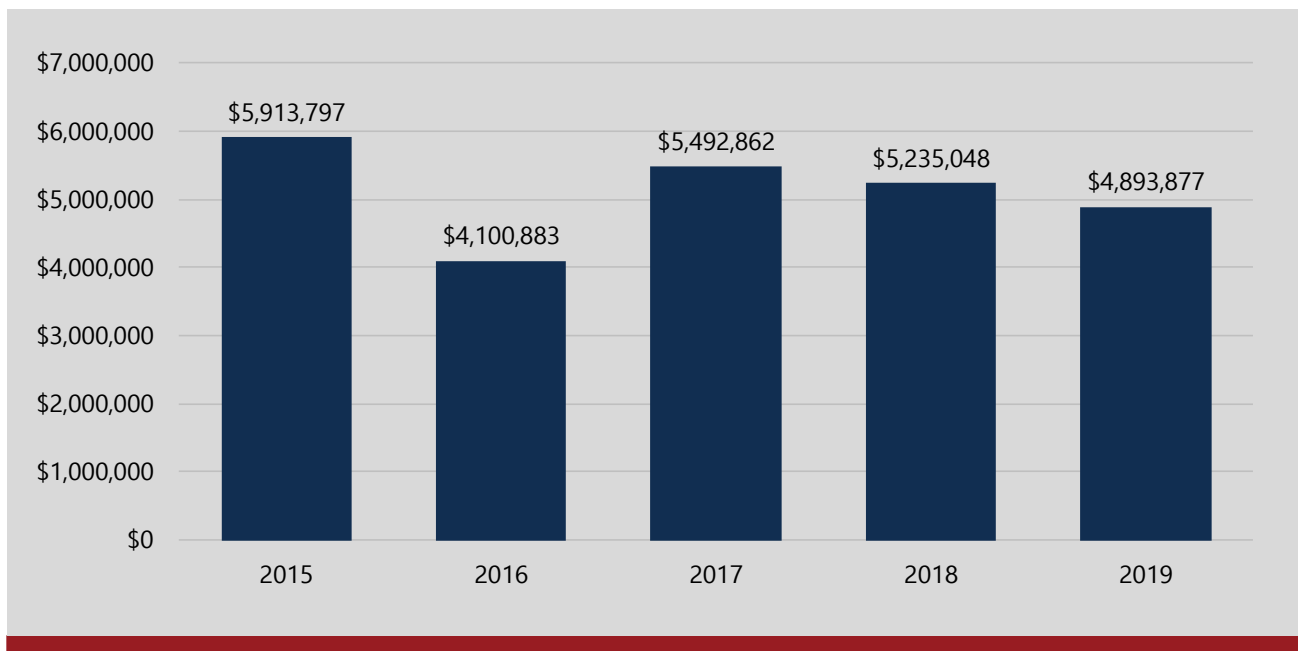
Voluntary Disclosure Program

- Collections resulting from Voluntary Disclosure Agreements totaled \$4,893,877 for Fiscal Year 2019.
- The Department offers the Voluntary Disclosure Program as a service to business taxpayers who have not registered, not filed returns, not made a tax payment and have not been contacted by the Department or an agent of the Department, such as the Multistate Tax Commission, for seven years prior to the Voluntary Disclosure Application.
- The taxpayer may come forward anonymously through a tax representative and submit an application.
- Upon approval of the application, the Department and the taxpayer enter into a binding Agreement.
- The Department agrees to limit the look-back period to three delinquent years or 36 months, waive civil penalties on past due tax liabilities, and in general, not conduct audits for periods prior to the look-back period.



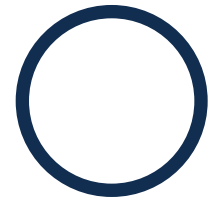
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about this division**

Historical Collections



For the Fiscal Year 2019 the Entity Registration and Processing Services Division:

- Collected electronic fund transfers in the amount of \$4,243,848,451.
- Collected \$5,637,959 through the Cashier's Office, which the Processing Division manages at the [Department's Taxpayer Service Centers](#).

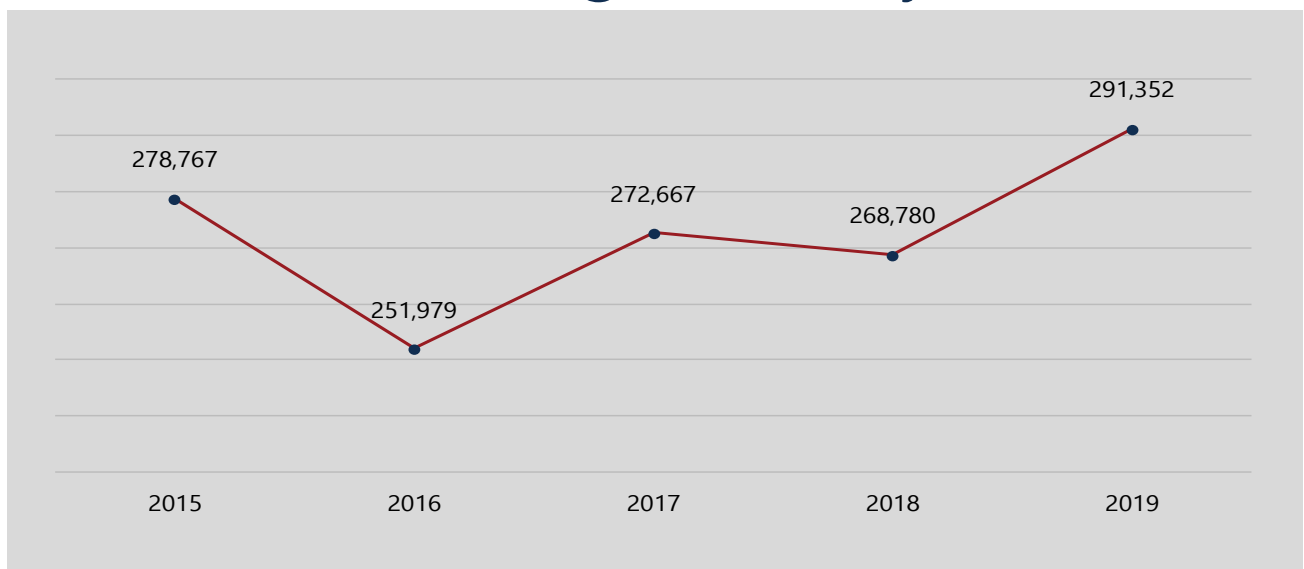


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Newly Registered Taxpayers by Entity Type

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 |
|-------------|---------|---------|---------|---------|---------|
| Corporate | 8,033 | 8,427 | 7,843 | 7,947 | 9,434 |
| Fiduciary | 5,231 | 4,236 | 4,165 | 3,954 | 4,449 |
| Government | 32 | 73 | 45 | 28 | 38 |
| Individual | 174,655 | 184,564 | 185,468 | 184,721 | 192,583 |
| LLC | 22,830 | 27,472 | 27,521 | 29,756 | 33,530 |
| LLP | 247 | 179 | 168 | 122 | 185 |
| Non Profit | 2,526 | 2,695 | 2,315 | 2,268 | 2,334 |
| Partnership | 1,241 | 1,280 | 1,126 | 1,118 | 1,322 |
| Trust | 126 | 263 | 196 | 116 | 442 |

New Accounts Registered by Fiscal Year



Note: A new taxpayer may register for multiple accounts.

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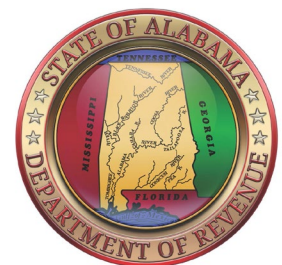
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