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*Revenue Sources***0240****0345****0346****0487 Storm Water Fees****0492 Criminal History Processing Fees - CJIS****0553 Ignition Interlock Fines****0667 Alabama Trust Regular Distribution****0668 Alabama Trust Special Transfer****0788 Employee Group Waiver Part D****0909 Surplus Property Fund Amounts to be Distributed**

Represents amounts received by Surplus Property which will be redistributed to other funds. For use by Surplus Property in fund 0545 only.

**1081 Simplified Sellers Use Tax****1082 Remote Use Tax****1088****1608 Change In Investment Fair Value - General Revenues (CAFR)**

Used in CAFR preparation only.

**1614 Gain or Loss on Sale of Investments-General Revenues (CAFR)**

Used in CAFR preparation only.

**1616 Investmet Income - General Revenues (CAFR)**

Used in CAFR preparation only.

**1763****1920 Securities Lending Income - General Revenues (CAFR)**

Used in CAFR preparation only.

**Corporation Taxes**

Taxes and fees which are levied directly on the corporation.

**0001 Franchise Tax**

Annual taxes on Domestic and Foreign Corporations based on paid-up stock or actual capital employed in the State.

*Revenue Sources***0002 Privilege Tax**

Annual Tax on every corporation, limited liability, entity and disregarded entity doing business in Alabama based on the tax payer's net worth in Alabama.

**0003 Foreign Entrance Tax**

Tax paid by Foreign Corporations on actual capital employed in Alabama at the beginning of operations in the State.

**0004 Permit Fee**

Annual tax based on paid-up stock or capital employed in Alabama.

**0005 Shares Tax**

Annual tax on all corporation doing business in Alabama based on their shares tax base (see Act Number 1999-665).

**0006 Agents Occupational License**

Fee paid by agents of a corporation in lieu of corporation taxes.

**0007 Filing Fees**

Certificate examination, recording, and filing fees.

**0008 Limited Foreign Partnership Fee**

Registration fee paid by a Limited Foreign Partnership, including a filing fee.

**Court Cost Taxes**

Taxes which are levied on defendants as a part of the court costs.

**0010 Trial Tax**

Tax levied for court costs in civil, criminal, and equity cases.

**0011 Driver's Education & Training**

Tax levied on defendant for court costs resulting from moving traffic violations at \$2.00 per case.

**0012 Fair Trial Tax**

Tax levied on defendant for court costs on criminal and quasi-criminal violations to provide for indigent counsel.

**0013 Municipal Cases**

Court costs levied on the defendant for municipal violations at \$5.00 per case.

**0015 Traffic Infraction Penalty \$8.50****Document Filing Taxes**

Recording fees paid to the county in which the document is filed or to a State Department. A designated percentage is remitted to the State on a monthly basis.

**0020 Auto Title Tax**

Tax levied on new motor vehicle title papers.

**0021 Deed Tax**

Tax for recording a property deed with county probate officials.

**0022 Mineral Documentary Tax**

Tax for recording mineral rights with county probate officials.

**0023 Mortgage Tax**

Tax for recording mortgages with county probate officials.

**0024 Registration Of Securities**

Recording tax based on the par value of the securities.

**0025 Securities Commission Recording Fees**

Registration fee of one tenth of one percent of the aggregate offering price of the securities which are to be offered in this state not to exceed one thousand dollars.

*Revenue Sources***General Property/Ad Valorem Taxes**

These taxes are levied on an assessed valuation of real and personal property. They are collected by the County Tax Collectors and are remitted on a Bi-monthly basis to the Comptroller. Annually, a tax settlement is made between the State and the County Tax Collector for taxes owed. The tax settlement is based on the Tax Collector's abstract, which is prepared by the Tax Assessor in each county and forwarded to the Comptroller.

**0030 Regular - Ad Valorem Tax**

Normal bi-monthly remittances to the State by the County Tax Collectors.

**0031 Prior Years - Ad Valorem Tax**

Property taxes for a previous year remitted by the County Tax Collectors.

**0032 Examination, Assessment, Collection Ad Valorem**

Property taxes determined by examination of prior years to be due to the State and collected by the Examiners of Public Accounts.

**0033 Insolvents - Ad Valorem Tax**

Taxes remitted which previously were considered uncollectible due to the insolvency of the property owner.

**0034 Land Redemption-Ad Valorem Tax**

Taxes owed to the State for property redeemed before land is bid on by the State or individual within a three-year period.

**0035 Litigations - Ad Valorem Tax**

Taxes collected by the State through court litigation.

**0036 Sale Of Tax Lands-Ad Valorem Tax**

Monies collected from sale of properties for taxes owed to the State.

**0037 Advertise Land Redemption Ad Valorem**

Monies collected to reimburse the State for advertising costs incurred in land redemption proceedings.

**0038 Advertise/Sale Of Tax Lands-Ad Valorem**

Monies collected to reimburse the State for advertising costs incurred in the sale of tax lands to recover taxes owed to the State.

**Gross Receipts Business Taxes**

Taxes levied on business activities in proportion to gross receipts generated.

**0040 Beer Tax**

Taxes levied at a specified rate on volume of beer.

**0041 Contractors Tax**

Tax levied on contractors equal to 5% of the gross receipts from contracts between a prime contractor and the State Department of Transportation.

**0045 Electric/Hydroelectric Public Utilities Tax**

Tax levied on each dollar of gross receipts generated by electric or hydroelectric public utilities on each kilowatt-hour of hydroelectric power manufactured or sold.

**0046 Insurance Premium Tax**

Tax levied on insurance companies at a specific percentage of gross premiums.

**0047 Liquor And Wine Tax-5%**

Taxes levied on liquor and wine.

**0048 Liquor And Wine Tax-13%**

Taxes levied on liquor and wine.

**0049 Table Wine-Wholesale 0.45 Tax**

Tax of \$0.45 per liter levied on wholesaler for table wines containing no more than 16.5% alcohol. Tax is levied at the time the retailer takes possession. 28-7-16(a).

**0052 Utility Tax**

Privilege or license tax levied on all utility companies based on gross sales or gross receipts.

**0053 Water, Gas and Electric Public Utilities Tax**

Tax based on 2.2% of each dollar of gross receipts on water and gas public utilities.

*Revenue Sources***0720 CAPCO Distributions****1049 Table Wine-Wholesale 2.42 Tax**

Tax of \$2.42 per liter levied on wholesaler for table wines containing more than 16.5% alcohol. Tax is levied at the time the retailer takes possession.28-7-16(e)(2).

**Income Taxes**

Taxes which are levied on the annual taxable income of taxable entities.

**0070 Individual Income Tax**

Income taxes levied on individuals.

**0071 Corporate Income Tax**

Income taxes levied on corporations.

**0072 Financial Institutions Excise Tax**

Income tax levied on financial institutions at the rate of 6% of taxable net income.

**Excise, Sales, and Use Taxes**

Taxes paid by all consumers at a specified percentage on items purchased in or out of the State for consumption or used within the State

**0075 Use Tax Discount**

Discount on use taxes not to exceed 3% of taxes collected by the seller or vendor on or after June 1, 2001 if authorized by the Governor. (Ref: Act Number 2001-669)

**0078 Sales Tax Discount**

Discount for sales taxes by license holders to encourage timely remittance.

**0079 Casual Boat Sales Tax****0080 General Sales Tax**

Tax levied at a rate of 4% on all taxable items purchased within the State for consumption or use.

**0081 General Use Tax**

Tax levied at a rate of 4% on all items purchased outside the State but consumed or used inside the State.

**0082 Aviation Fuel Tax**

Excise taxes levied on aircraft fuel at a specified rate per gallon.

**0083 Gasoline Tax**

Excise taxes levied at a specified rate per gallon on gasoline purchased within the State. Also, this classification includes the related filing fee. Refunds to farmers for gasoline tax paid on gasoline purchased for agricultural use and other exempt organizations are debited to this account.

**0084 Lodgings Tax**

Tax paid by a provider for the renting or furnishing of any lodgings to consumers.

**0085 Lubricating Oils Tax**

Taxes levied on lubricating oils (except kerosene, fuel oils, or crude oil) sold, stored, or withdrawn from storage at a specified rate per gallon.

**0086 Other Motor Fuels Tax**

Excise taxes levied on diesel, kerosene, tractor fuel liquefied petroleum gas, naphtha, solvents, and other fuels at a specified rate per gallon are included in this category. Also, filing fees required by distributors or dealers collecting these taxes are reflected in this account.

**0087 Rent/Lease Personal Property Tax**

Taxes levied on persons in the business of leasing or renting tangible personal property.

**0088 Tobacco Stamp And Use Tax**

Taxes on cigarettes, cigars, smoking and chewing tobacco, snuff, and other tobacco products.

*Revenue Sources*

- 0089 Cigarette Tax**  
Taxes on cigarettes at various amounts.
- 0091 Interstate Motor Gas**  
Taxes levied on gasoline.
- 0092 4c Gasoline Tax, Act 80-427**  
Taxes on gas for an additional amount per gallon.
- 0093 Lubricating Oil Tax, Act 80-427**  
Taxes levied on lubricating fuels at an additional amount per gallon.
- 0094 Motor Fuels Tax Act 80-427**  
Taxes levied on other motor fuels at an additional amount per gallon.
- 0095 Marijuana & Controlled Substance Revenue Stamp**  
Taxes levied on sale of illegal drugs.
- 0096 Mobile Telecommunications Tax**  
Privilege or license tax for providers in business of furnishing cellular radio telecommunication services.
- 0097 5c Gasoline Tax, Act 92-203**
- 0098 5c Gas TX, Act 92-203,3/5 Share**
- 0099 IFTA Taxes**

**Severance Taxes**

Taxes levied on the removal of natural resources from the environment.

- 0100 Coal Tonnage Tax**  
Tax levied on the producer at a specified rate per ton of coal mined.
- 0101 Forest Products Tax**  
Tax on forest products removed from the land. Rate varies according to type of product.
- 0102 Oil & Gas Production ACT 04-635**  
To levy a temporary oil and gas privilege tax; to provide for the administration and collection of the tax; and to distribute the additional revenue to the State General Fund.
- 0103 Oil & Gas Product Privilege 8%**  
Tax computed on a specified percentage of the value of oil at point of production. (§40-20-2)
- 0104 Oil & Gas Production - GF 2%**  
GF 2% - Tax computed on a specified percentage of the value of oil and gas at the point of production deposited directly to the General Fund. (§9-17-25)
- 0105 Oil & Gas Production Privilege 6%**  
Tax computed on a specified percentage of oil and gas at the point of production.
- 0106 Oil & Gas Production Privilege 4%**  
Tax computed on a specified percentage of the value of oil and gas at the point of production.
- 0107 Oil & Gas Production Privilege Transfers**  
Code Reference: (§40-20-32)

**Other Taxes**

Taxes not otherwise classified.

- 0110 Estate Tax**  
Tax based on Federal Estate Tax reduced proportionately for property outside the State.

*Revenue Sources***0111 Motor Carrier Mileage Tax**

Tax paid by contract and common carriers based on mileage traveled within the State.

**0113 Play Cards & Punch Boards Tax**

Tax at a specified rate on playing cards and punch boards.

**0117 Solid Waste Disposal Fees****0118 Freight Line Equipment Cost Tax**

Annual tax based on the average number of cars within the State in lieu of property taxes.

**0119 Construction Craft Industry****0120 Federal Housing Authority Payments**

Those received in lieu of property taxes.

**0121 Worker's Compensation Assessment**

Code Reference: (§25-5-316)

**0130 Pharmaceutical Services Tax**

Privilege tax on business activities of providers of pharmaceutical services.

**0131 Nursing Facilities Tax**

There is levied and shall be collected a privilege tax on the business activities of every nursing facility in the State of Alabama. The privilege Tax imposed is in addition to all other taxes, and shall be at the annual rate of \$999.96 for each bed in the nursing facility.

**0132 Hospital Assessment****0747 AHIP Assessments**

Used for Alabama Health Insurance Program (AHIP) revenues.

**Professional & Occupational Licenses and Permits**

These accounts include license fees collected by the various departments, boards, and commissions, which regulate the professions or occupations and are used as operating funds by the departments, boards, and commissions.

**0133 Orthostists and Prosthetists License****0134 Examiner's of Assisted Living****0135 Home Medical Equipment Services License**

For Home Medical Equipment Services Provider Board use only (Underlined information revised June 5, 2001).

**0136 Alabama Onsite Wastewater**

This is a license fee.

**0137 Interpreters & Transliterations**

This is a license fee.

**0138 Alabama Local Tax Institute Standards & Training****0139 Marriage & Family Therapy Board****0140 Accountants-CPA****0141 Ambulance Operators**

*Revenue Sources*

- 0142 Architects
- 0143 Attorneys
- 0144 Chiropractors
- 0145 Cosmetologists
- 0146 Custom Pesticide Applicators
- 0147 Dentists
- 0148 Soil Classifiers Licenses
- 0149 Engineers/Land Surveyors
- 0150 Foresters
- 0151 Interior Designers
- 0152 General Contractors
- 0153 Heating & Air Conditioning Contractors
- 0154 Hearing Instrument Dealers
- 0155 Insurance Brokers & Agents
- 0156 Landscape Architects
- 0157 Electrical Contracts
- 0158 Mine Foreman
- 0159 Nurses
- 0160 Nursing Home Administrators
- 0161 Real Estate Renewals
- 0162 Real Estate Originals
- 0163 Physical Therapists
- 0164 Physicians

*Revenue Sources*

- 0165 Polygraph Examiners
- 0166 Psychologist
- 0167 Real Estate Recovery Fees
- 0168 Real Estate Registration
- 0169 Real Estate Transfer Fees
- 0170 Teachers
- 0171 Veterinarians
- 0172 Well License/Operator Certificate Fees
- 0174 Not Otherwise Classified
- 0175 Speech Pathologists-Audiologists
- 0176 Social Workers
- 0177 Counselors
- 0178 Plumbers & Gas Fitters
- 0180 Dietetic & Nutrition Licenses
- 0181 Auctioneers New Licenses
- 0182 Auctioneers Renewals
- 0183 Reciprocal Application Fees
- 0184 Occupational Therapists
- 0185 Licensed Appraiser License
- 0186 Certified Appraiser License
- 0187 Appraiser Annual License Fee
- 0188 Appraisers-Certified Residential License
- 0189 Appraisers-Certified General License

*Revenue Sources*

**0190 Home Builders License**

**0191 Athletic Trainers License**

**0192 Trainee Annual License Fee**

For Trainee Real Property Appraiser classification.

**0193 General Contractors Additional Fee Higher Education**

**0194 Professional Geologists**

**0195 Massage Therapists**

**0196 Alabama Home Inspectors Registration Fees**

**0197 Temporary Professional/Occupational Licenses**

**0198 Electronic Security License**

**0199 Real Estate Timesharing Fees**

**0200 General Business Privilege License**

**0201 Professional Employer Registration**

Fees related to Alabama Professional Employer Organization Registration Act to be administered by Department of Industrial Relations (ACT 2006-229)

**0362 Telemarketing Licenses**

**0372 Mobile Home Installers**

**1133 Fire Alarm Contractors Permit**

**1134 Security License Fee**

**1153 Refrigeration Contractors**

**1154 Heating and Air Conditioning Apprentice**

**1155 Refrigeration Apprentice**

**1192 Real Estate Appraisers Mentor**

for use by the Real Estate Appraisers Board.

**Agricultural Licenses and Permits**

Accounts for general licenses and permit fees collected by the Department of Agriculture and Industries.

**0208 Commercial Pesticide Applicator Permit**

*Revenue Sources*

- 0209 Private Pesticide Applicator Permit**
- 0210 Agriculture Co-Op Permits**
- 0211 Food Safety Permit**  
Permit for food sales establishments.
- 0212 Agriculture Fertilizer License**
- 0214 Agriculture Nursery Dealer Permits**
- 0215 Agriculture Nurserymen Permits**
- 0216 Agriculture Pest Dealer Permits**
- 0217 Agriculture Plants & Shrub Certificates**
- 0218 Agriculture Public Gin Permits**
- 0219 Agriculture Seed Dealer Permits**
- 0220 Agriculture Seed Proc Permits**
- 0221 Agriculture Seed Rack Permits**
- 0222 Agriculture Strawberry Plant Permits**
- 0223 Agriculture Sweet Potato Tags & Tapes**
- 0224 Agriculture Warehouseman Permits**
- 0225 Agriculture Weigh master Certificates**
- 0226 Agriculture Not Otherwise Classified**
- 0227 Agriculture Grain Dealers License Fee**
- 0229 Agriculture Wheat & Feed Grains Permits**
- 0230 Agriculture Ginseng Dealer Permit**
- 0231 Agriculture Ginseng Grower Permit**
- 0232 Agriculture Ginseng Collector Permit**
- 0241 Agriculture Bonded Dealer Permits**

*Revenue Sources*

- 0242 Agriculture Livestock Dealer Permits**
- 0243 Agriculture Livestock Weigher Permit**
- 0244 Agriculture Market Permits**
- 0245 Agriculture Not Otherwise Classified**
- 0260 Agriculture Poultry Baby Chicks Permits**
- 0261 Agriculture Poultry Hatchery Permits**
- 0262 Agriculture Poultry Hen Dealers Act 351**
- 0263 Agriculture Poultry Not Otherwise Classified**

**Alcoholic Beverage Licenses and Fees**

Accounts for alcoholic beverage license fees collected by the Alcoholic Beverage Control Board or the Department of Revenue.

- 0264 ABC Licenses**
- 0285 ABC Filing Fees**
- 0286 ABC Licenses Transfer Fees**
- 0287 ABC Responsible Vendor License Fee**

**Petroleum Products Licenses and Permits**

Accounts for licenses and permits pertaining to petroleum commodities.

- 0290 Liquefied Petroleum Gas Dealers**
- 0292 Wholesale Oil Companies**

**Forest Products Licenses and Permits**

Accounts for licenses and permits related to Forestry.

- 0300 Forest Products Industries**
- 0303 Forest Products-Not Otherwise Classified**

**Conservation Licenses and Permits**

Accounts for licenses and permits collected by the Department of Conservation.

*Revenue Sources*

- 0310 Commercial Crab License
- 0311 Placard Replacement
- 0312 Commercial Party Boat License
- 0313 Oyster Catcher License
- 0314 Artificial Reef Permits
- 0315 Oyster Tags
- 0316 Seafood Dealers License
- 0317 Commercial Shrimp Boat License
- 0318 Recreational Shrimp Boat License
- 0319 Not Otherwise Classified Marine
- 0320 Recreational Saltwater Fishing License
- 0321 Recreational Net License
- 0330 Dog Trainer's License
- 0331 Fish Basket License
- 0332 Fresh Water Commercial License
- 0333 Fresh Water Non-Game License
- 0334 Fur Catcher's License
- 0335 Fur Dealer's License
- 0336 Game Farm License
- 0337 Minnow-Live Bait License
- 0338 Mussel Buyer's License
- 0339 Mussel Catcher's License
- 0340 Scientific Permits

*Revenue Sources*

**0341 Zoo Licenses**

**0342 Game & Fish-Not Otherwise Classified**

**0343 Game/Fish Wildlife Heritage**  
Game/Fish Wildlife Heritage

**Other Business Licenses and Permits**

These accounts encompass any business licenses and permits not otherwise classified.

**0349 Passenger Bus Business License**

**0350 Chain Store**

**0351 Blasting Permits & Licenses**

**0352 Drilling Permits**

**0353 Check Cashers Fee In Lieu License**

**0354 Finance Companies**

**0355 Motor Vehicle Dealer/Reconditioner/Rebuilder/Wholesaler Lic**

**0356 Hospitals And Nursing Homes**

**0357 Scrap Tires**

**0358 Junk Yards**

**0359 Certified Capital Co App Fee**

**0360 IFTA Decals**

**0361 Rating Organizations**

**0363 Surface Mining**

**0364 Motor Carrier**

**0365 Securities Exemption Permits**

**0366 Sale Of Checks License**

**0368 Not Otherwise Classified Miscellaneous**

*Revenue Sources*

- 0369 Funeral Business**
- 0370 Highway Permit Fees**
- 0371 Mobile Home Dealers**
- 0374 Fireworks Licenses & Permits**
- 0385 Civil Law Notary Fees**
- 0498 Pawn Shop Exam Fees**
- 0499 Pawnshop License Fees**
- 1135 Qualified Production Application Fee**
- 1136 Qualified Community Development**

**Miscellaneous Licenses and Permits**

Accounts for any other general licenses not otherwise classified in the preceding categories.

- 0367 Child Labor Certificate**
- 0375 Marriage License Addendum**
- 0376 Automatic Sprinkler Certification Permits**
- 0377 Crime Victim Compensation Fees**
- 0378 Inspection Fee-Rebuilt Salvage Motor Vehicle**
- 0379 Pari-Mutuel Betting**
- 0380 Hazardous Waste Fee**
- 0381 Registration Investment Advisors**
- 0383 Horse Wagering Fee**
- 0384 Fire Pump Permit**
- 0386 Nondriver Identification Cards**
- 0387 Motor Vehicle Reinstatement**

*Revenue Sources*

- 0389 Boat Drivers License Fee
- 0390 Boat License
- 0391 Drivers License
- 0392 Fishing License
- 0393 Hunting License
- 0394 Hunting Preserve Permits
- 0395 Motor Vehicle License-72% + Additional
- 0396 Outdoor Advertising Permits
- 0397 Private School Approval Permits
- 0398 Public Lakes Fishing Permits
- 0399 Commercial Saltwater Hook & Line License
- 0400 Commercial Net License
- 0401 Spear Fishing License
- 0402 Miscellaneous Tags
- 0403 Motor Vehicle License-7%
- 0404 Motor Vehicle License-5%
- 0405 Licenses Not Otherwise Classified
- 0406 Personalized Tags
- 0407 Temporary License Tags
- 0408 Duck Stamps
- 0409 IRP Receipts
- 0410 Liquefied Petroleum Gas Vehicle Permits
- 0411 Motor Vehicle License-Additional Truck Tags

*Revenue Sources*

**0412 Motor Vehicle License Collection Cost**

**0413 Motor Vehicle Registration Reinstatement Fee**

**0415 Motor Vehicle License-Increase Tag**

**0416 Commercial Driver License**

**0417 Manufactured Homes Registration Fees**

**0418 Manufactured Home Moving Permit**

**0419 IRP Receipts - Out-Of-State**

**1380 Hazardous Waste Dust/Sludge GF/ADEM**

A fee to be paid by the operators of each commercial hazardous waste disposal facilities of dust/sludge from the primary production of steel in electric arc furnaces and hazardous waste that will be de-characterized and rendered nonhazardous for the disposal of such hazardous waste or hazardous substances (ACT 2006-306)

**Agricultural Fees**

These are general fees collected by the Department of Agriculture and Industries.

**0420 Apiary & Bee Inspection Fees**

**0421 Auburn Lab Unofficial Samples**

**0422 Basic Slag & Limestone Regulations**

**0423 Cattle Promotion Fees**

**0424 Brake Fluid Registrations**

**0425 Sheep and Goat Promotion Fees**

**0426 Dairy Products-Grade & Inspection**

**0427 Feed Inspection Fees**

**0428 Feed Registration & Revisions**

**0429 Fertilizer Inspection Fees**

**0430 Fertilizer Registrations**

**0431 Liming Inspection Fees**

*Revenue Sources*

- 0432 Livestock Brands Registrations
- 0433 Pecan Promotions Fees
- 0434 Peanut Promotion Fees
- 0435 Pesticide Registrations
- 0436 Pollorum Typhoid Inspection Fees
- 0437 Pork Promotion Fees
- 0438 Poultry Promotion Fees
- 0439 Seed Testing Fees
- 0440 Shipping Point Inspection Fees
- 0441 Soybean Promotion Fees-Act 227
- 0442 Sweet Potato Field Inspection Fees
- 0443 Agriculture Fees Not Otherwise Classified
- 0444 Cotton Promotion Fees
- 0445 Lab Diagnostic Services
- 0446 Wheat & Feed Grain Promotion Fees
- 0447 ELISA Fees
- 0448 Catfish Feed Promotion Fees
- 0449 Avian Serology
- 1420 Weights and Measures Regualtions Fees
- 1421 Shrimp & Seafood Promotion Fee

**Insurance Department Fees**

These are fees collected by the Insurance Department.

- 0450 Examiner's Examination Charge

*Revenue Sources*

- 0451 Policy Approval Fee
- 0452 Premium Finance License Fee
- 0453 Examination Of Annual Reports
- 0454 Exam Of Audit On Foreign Companies
- 0455 Receivership Expenses Reimbursement
- 0456 Reimbursement Other Expense
- 0457 Exam Of Audit On Domestic Companies
- 0458 Securities Commission Investigations
- 0459 Examination Of Quarterly Reports
- 0484 Insurance- Corp Fees & License
- 1456 Insurance Department Admin Settle-Educ
- 1458 Insurance Fraud Unit
- 1484 Cigarette Certification Fee

**Conservation and Natural Resources Fees**

These are general fees collected by the Department of Conservation.

- 0460 Boat Ownership Transfer Fee
- 0461 Boat Tag Replacement Fee
- 0462 Land Management Fee
- 0464 Fees-Conservation Not Other Classified
- 0465 Fish Pond Management Fee

**Corrections Fees**

These are general fees collected by the Department of Corrections.

- 0466 Inmate Fees - Electronic Transfers

*Revenue Sources*

- 0467 Inmate Fees
- 0468 Transport Fees - Work Release
- 0482 Boiler Board Fees
- 0483 Elevator Board Fees

**Documents and Records Fees**

These fees are collected by various departments for the services of providing important records and documents.

- 0470 Accident Records
- 0471 Bid Or Proposal Fees
- 0472 Driver's License Reinstatement
- 0473 Licensing Registration Lists
- 0474 Uniform Commercial Code
- 0475 Vital Statistics
- 0476 Certified Driver Reports
- 0477 Fees-Documents & Records Not Otherwise Classified
- 0478 Driver License Examination Fee
- 0479 Courts Administration Fee Act 84-732
- 0480 Revenue Ruling Fee
- 0485 Preneed Funeral & Cemetery Fee
- 0488 Dry-cleaning Registration Fee

**Environmental Management Fees**

These fees are collected by the Department of Environmental Management for regulatory purposes.

- 0486 Underground/Aboveground Storage Tank Fee

**Court Fees**

These are general fees collected by the courts of the State.

*Revenue Sources*

- 0490 Docket & Copy Fees-Courts**
- 0491 Criminal History Processing Fee**
- 0493 Investigation Service-Adoption**
- 0495 Court Costs-Act 81-864 Peace O**
- 0496 Court Cost-Peace A&B 36-21-67**

**Banking Fees**

These are fees collected by the State Banking Department.

- 0500 Fees-Financial Institutions**
- 0501 Mortgage Broker Application and License Fees**
- 0502 Bank Merger Application Fees**
- 0503 Bank Conversion Application Fees**
- 0504 Bank Acquisitions/Conversions Fees**
- 0505 Small Loans License Fees**
- 0507 Mortgage Broker Examination Fees**
- 0508 Mortgage Loan Originator License**

**Miscellaneous Fees**

These are miscellaneous fees not classified elsewhere.

- 0506 Payroll Deductions Administration Fee**
- 0509 CMRS Wireless 911 Service Charge**
- 0510 Petroleum Commodities Inspection Fees**  
Fees collected by the Department of Agriculture for inspection of petroleum products.
- 0511 Petroleum Commodities Inspection Distribution**
- 0512 Deferred Presentment License**
- 0513 Deferred Presentment exam Fee**

*Revenue Sources*

- 0515 Alcohol/Drug Offender Assessment
- 0516 Alcohol/Drug Offender Monitor
- 0517 Indigent Offender Alcohol/Drug Treatment
- 0518 Probationer's Upkeep Fee
- 1530 Vendor Registration Fee

**Public Service Commission Fees**

Fees collected by the Public Service Commission in the area of inspection and supervision.

- 0519 Telemarketing Blocking Fees
- 0520 Transportation Companies Inspection
- 0521 Utilities-Inspection & Supervision
- 0523 Gas Pipeline Safety-Inspection & Supervision
- 0524 Telecommunications Slamming Penalty
- 1132 Dual Party Relay Surcharge

**Other Fees**

Fees not otherwise classified.

- 0525 Fees-Docket-Courts
- 0526 Commission On Judicial Sales
- 0527 Expedited Service
- 0528 Trademarks/Service marks
- 0529 Corporation Annual Report Fees
- 0530 Filing Or Recording
- 0531 Hazardous Waste Monitoring Fee
- 0532 Fees-Legal

*Revenue Sources*

- 0533 Bacteria/Chemical Sample Analysis Fee**
- 0534 Environmental Management Permit Fees**
- 0535 Fees - Professional Or Occupational Exam**
- 0536 Fees - Professional Or Occupational Registration**
- 0537 Miscellaneous Fees-Not Otherwise Classified**
- 0538 Contract Fees**
- 0539 Bond Conversion**

**Fines and Forfeits**

Fines include penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for the neglect of official duty. Forfeits include revenue derived from confiscating deposits held as performance guarantees.

- 0540 Judicial Article Fines**
- 0541 Bail Bond Forfeitures**

**Public Safety Fines and Forfeits**

Includes fines collected by the Department of Public Safety.

- 0550 Public Safety-Fines & Forfeits**

**Agriculture Fines and Penalties**

Includes fines collected by the Department of Agriculture & Industries.

- 0560 Feed Penalties-Agriculture**
- 0561 Fertilizer Deficiency Penalties**
- 0562 Fertilizer Penalties**
- 0563 Livestock Penalties & Fines**
- 0564 Other Agriculture Penalties**

**Conservation Fines**

Includes fines collected by the Department of Conservation.

- 0570 Hunting & Fishing**

*Revenue Sources*

**0571 Marine Resources**

**0572 Water Safety**

**0573 Conservation Fines Not Otherwise Classified**

**Other Fines and Forfeits**

Includes fines and forfeits not otherwise classified in the preceding categories.

**0565 Food Safety Penalties**

**0580 ADEM Environmental Fines**

**0587 Tobacco Settlement Penalties**

**0589 Ticket Reimbursements**

**0590 ABC-Late Penalty License Renewal**

**0591 Confiscated Property**

**0592 Administrative Penalties**

**0593 Employer Accident Assessment**

**0594 Escheats**

**0595 Fire Suppression**

**0596 Tobacco Settlement**

**0597 Court Costs**

**0598 Legal Violations**

**0599 Surety Bonds Proceeds**

**0600 Interest Collected Late Payments**

**0601 Abandoned Property**

**0602 Other Fines Not Otherwise Classified**

**0603 Arrest Fees**

*Revenue Sources*

- 0604 Professional/Occupational Board Penalties**
- 0605 Securities Commission Assessments**
- 0606 Bad Check Penalties**
- 0607 Court Ordered Settlements**

**Investment Revenues**

Includes investment income such as interest, dividends, and gain on sale of investments.

- 0608 Change In Investment Fair Value**
- 0609 Gain/Loss Currency Conversions**
- 0610 Interest On Loans Receivable**
- 0612 Investment Income-Nonoperating**
- 0613 Interest On Mortgage Loans**
- 0614 Loss On Sale Of Investments**
- 0616 Miscellaneous Investment Income**
- 0620 Cash Dividends On Stock**
- 0621 Gain on Sale Of Investments**
- 0622 Interest Income-Investment**
- 0623 Interest Income-State Deposits**
- 0624 Interest Income-Miscellaneous Short Term Investments**
- 0625 Amortization/Depreciation Income (GAAP)**
- 0626 Interest Income-Long Term Investments**
- 0627 Amortization Income (Cash)**
- 0628 Interest Income Oil And Gas Lease Rights**
- 0629 Interest Income Transfer Alabama Trust Fund**

*Revenue Sources***1610 Interest on Loans Receivable - Nonoperating****Medical Services Rendered**

Includes amounts received as payments for medical services rendered by state hospitals and institutions.

**0631 Hospital & Nursing Home Charge****0632 Occupational Therapy****0633 Patient Room And Board****0634 Rehabilitation Education****0636 Other Patient Care****0638 Family Planning****Rents and Royalties**

Includes monies collected by departments for the use of state properties.

**0640 Work Release****0641 Boat Rentals****0642 Buildings**

Building rentals to non-State agencies. For proprietary funds, this is non-operating revenue. For rentals to other State funds, use 0768.

**0643 Buildings, Operating Revenue**

Building rentals to non-State agencies. For proprietary funds, this is operating revenue. For rentals to other State funds, use 0768.

**0645 Easements and Other Non Mineral Land Use Rights**

Income derived from land use easements and rights not classified elsewhere. Examples includes access easements, conservation easements and hunting rights. See 0648 for oil and gas rights and 0649 for mineral rights.

**0646 Equipment****0647 Land****0648 Lease Of Oil And Gas Rights****0649 Mineral Rights****0650 Mobile Causeway Lease****0652 Parking****0653 Room And Board**

*Revenue Sources*

- 0654 Sand And Gravel**
- 0655 Stalls**
- 0656 Vending Machine Rental And/Or Profit**
- 0657 Rents & Royalties Not Otherwise Classified**
- 0659 State Farmers Market**
- 0662 OCS Lease Pay-Bonuses/Rent Conservation**
- 0663 Oil & Gas Pay-Producing Wells**

**Reimbursements**

Includes any monies received from sources other than Federal Funds for Expenditures incurred by the State.

- 0666 Transfer Unrealized Gain ATF**
- 0677 Federal Surplus Property Small Business**
- 0678 Federal Property Assistance Receipts**
- 0679 Fair Trial Tax Recoupment**
- 0680 Insurance Recoveries**

Proceeds from insurance claims whether paid by commercial firms or state self-insurance such as Risk Management. The entire amount of the insurance proceeds and recoveries should be coded here, not just the excess over the cost of restoring or replacing the asset. After receipt of insurance proceeds, contact the Executive Budget Office to increase your appropriation limit by the amount of the proceeds deposited. Recoveries not paid by insurance companies or State insurance organizations should be coded to 0683.
- 0681 Medical Reimbursements/Co-Pay**
- 0682 Overtime Salaries- Meat Inspection**
- 0683 Reimbursements Not Otherwise Classified**
- 0684 Prior Year Refunds**

Used only for refunds of prior year disbursements, other than Federal grants, received after the thirteenth accounting period of a year is closed. For prior year refunds of Federal grants use 0828. If the refund is the result of an overpayment error, and the prior year 13th period is open, then a receivable should be accrued in the 13th period. If the refund is a result of an overpayment error and the prior year 13th period is closed, then revenue source 0875 should be used.
- 0686 Repayments From Farmers Markets**
- 0687 Loan Program Repayments**

*Revenue Sources***Sales**

Includes any properties or services sold for remuneration.

- 0690 Admissions**
- 0691 Contract Services**
- 0692 Farm Products**
- 0693 Liquor And Wine**
- 0694 Livestock**
- 0695 Manufactured Products**
- 0696 Publications**
- 0697 Real Property**
- 0698 Other Resale Merchandise**
- 0699 Salvage Equipment Or Other Property**
- 0700 Subscriptions**
- 0701 Timber**
- 0702 Park Sales, Rentals, & Fees**
- 0703 Sales Not Otherwise Classified**
- 0704 Seedling Sales**
- 0705 Military Liquor & Wine Sales**
- 0707 Recyclable Materials**
- 0708 State Docks Revenues**
- 0709 School/16th Section Lands Sale**
- 0710 Sale Of Fixed Assets**
- 0711 Loan Servicing Fees**
- 0712 Archives Search & Handling Fee**

*Revenue Sources***0713 Construction Services****0715 Gain/Loss Sale Of Fixed Assets****1706 Aviation Fuel Sales****Contributions**

Includes amounts given by individuals, corporations, and other entities for various purposes.

**0722 Contribution to Endowment/Permanent Principle**

Contributions of financial resources received from any source that are restricted to setting up or - increasing the permanent principle balance of a fund or endowment.

**0723 Non-Gov Capital Contributions**

Contributions or grants of financial resources or capital assets received from individuals, corporations, or other non-governmental entities restricted for capital purposes for a specific program. Capital purposes means restricted to the purchase, construction, or renovation of capital assets associated with a specific program. For contributions for federal or local governmental entities, see 0838, 0858, and 0868.

**0724 Non-Gov Operating Contribution**

Contributions or grants of financial resources received from individuals, corporations, or other non-governmental entities which may be used for a specific program for either operating or capital expenditures or both at the discretion of the State. For contributions from federal or local governmental entities, see 0839, 0859, and 0869.

**0725 Non-Gov Contribution, Multipurpose**

Rarely, if ever, used by an individual department because most departments fit into one function of government. Multipurpose contributions or grants (those that finance more than one function of government) received from individuals, corporations or other non-governmental entities that do not specifically identify both the function and the amounts to be spent on each program. Non-governmental multipurpose contributions or grants that identify both the programs and the amounts should be coded to 0723 and 0724 according to the amounts specified by the contributor. For contributions from federal or local government entities, see 0840 and 0870.

**0730 Conscience Money****0733 TVA Electric****0734 Game & Fish-Non Game****0739 Unemployment Compensation Employer Contributions****0740 Employees' Contribution**

Employee contributions to retirement plans, health insurance plans, IRAs and deferred compensation.

**0741 Undistributed Retirement Contribution****0742 Deferred Compensation Contributions****0743 Peace Officer Annuity & Benefit Contributions****0745 Health Insurance Premiums**

A specific object classification that encompasses the receipt of health insurance premiums that represent the state share and/or dependent share. - NN.

**0746 Flexible Benefits Contribution**

*Revenue Sources***0964 CAFR Use Only: Operating Grants and Contributions"****Debt Proceeds**

Funds received as the result of the issuance of bonds or other debt instruments.

**0750 Bond Proceeds**

Includes amounts received for the sale of bonds authorized and issued by the State.

**0751 Capital Lease Proceeds**

An "other financing source" recorded by a governmental fund at the beginning of a capital lease as the offset to "asset acquired through capital lease".

**0752 Other Debt Proceeds****0753 Proceeds Of Refunding Bonds****0754 Other Debt Refunding Proceeds****0755 Bond Premium**

Includes amount received from the sale of bonds, represents bond premium or accrued interest. -

**0756 Bond Discounts**

Includes amount received from the sale of bonds, represents bond discounts.

**Revenue for Services (Intragovernmental)**

Includes revenues for goods or services rendered by one State governmental unit (usually an internal service fund) to another State governmental unit. An internal service fund is operated primarily for servicing other units within the same government organization, and does not directly produce any goods or services for the general public.

**0759 ABC Collection Costs**

This classification identifies the administrative charges allocated for cost of collection of local taxes by the Alcoholic Beverage Control Board.

**0760 Collection Costs-Intragovernment**

This classification identifies any administrative charges allocated for the cost of collection and enforcement by any departments (primarily the Revenue Department) in carrying out the collection function.

**0761 Copying Or Duplicating-Intragovernment**

This revenue source includes reproduction services.

**0762 Data Processing-Intragovernment**

A classification that includes computer services.

**0763 Mail & Supply-Intragovernment**

This category encompasses handmail service and regular mail service performed by the Central Mail Room of the Finance Department.

**0766 Personnel-Intragovernment**

A classification used to record transfers mandated by the Appropriation bill to the State Personnel Department

**0767 Printing-Intragovernment**

A classification which includes publishing written material.

**0768 Rents-Building-Intragovernment**

Records revenues for the rental of office, storage, warehouse or other rental space.

**0769 Rents-Motor-Pool-Intragovernment**

This category includes the cost of motor vehicles furnished by the State Motor Pool.

**0770 Repairs & Maintenance-Intragovernment**

Includes receipts for repair services provided by one State department to another State department.

*Revenue Sources***0771 Telephone**

This classification includes the cost associated with the use of the Alabama Centralized Telecommunications System.

**0772 Gas & Oil-Intragovernment**

This classification includes monies for gas and oil billings from one State department to another State department.

**0773 Pay Telephones****0774 Insurance Premiums-Intragovernment**

This classification includes insurance premiums for State property.

**0775 Other-Intragovernment**

This classification includes services (intragovernmental) not otherwise classified in the preceding categories.

**0776 Repairs & Maintenance -Building, Perm Equip & Grounds-Intgvt****0777 Inmate Labor****0779 Surplus Property Administration Fee****0781 Rents-Air Transportation**

This classification includes receipts for air transportation services.

**0783 Alabama Correctional Industries Goods and Services****0784 ACES Administrative Fees****Operating Transfers**

Legally authorized transfers from a fund receiving revenue to the fund through which the revenue will be expended. No services are rendered or received by either fund involved.

**0588 Tobacco Settlement Transfer To General Fund**

Used to track the amount of revenue transferred to the General Fund from other funds (Underlined information revised June 5, 2001).

**0790 Reversions**

This classification includes lapsed appropriations. A lapsed appropriation is defined as the unencumbered balance remaining at the end of a fiscal year.

**0797 Capital Asset Transferred to Proprietary Fund**

Transfers of capital assets in to a proprietary fund.

**0800 Transfers In**

This classification encompasses the transfer of resources between two or more funds for the purpose of shifting or reallocating resources. No services are rendered or received by either fund involved in this type of transaction. Paying fund should code sub-object 1600 05.

**0810 Interfund State Programs**

Receipt of dollars from another State fund for contributions or for grants from a State funded program. The paying fund should use sub-object 1100 08.

**Revenues for Contracted Services (Interagency)**

A category for classifying receipts for contracted services furnished by one State department or organizational unit for another. This category includes transactions between two departments or between two organizational units within a department that operate from different funds. In this case, the "Service Rendering Unit" is not operated primarily for servicing other State units. Instead, it is operated of perform direct services to the citizens of Alabama.

**0814 Medicaid Services - Interfund**

*Revenue Sources***0818 Medicaid-Mental Health Services****0819 Medicaid-Reimbursements****Federal Revenues-Miscellaneous**

Federal related revenues received or accrued under special circumstances such as rebates, food stamps and commodities, and refunds.

**0820 Drug Rebate/State Agreement Federal****0821 Drug Rebate/State Agreement State****0822 Grants Paid By Federal Government**

Records revenues for grants administered by State departments but paid directly from the Federal government to the recipients. Amounts to this revenue source are recorded on a journal voucher as no money flows through the State Treasury. See sub-object 1100 33 for the related expenditure (Underlined information revised June 5, 2001).

**0823 Federal Program Rebate-Federal Share****0824 Federal Program Rebate-State Share****0825 Interfund Federal Programs**

Receipt of dollars from another State fund for grants from a federally funded program. The paying fund should use sub-object 1100 08.

**0826 Recovered Food Stamps - State****0827 Recovered Food Stamps - Federal****0828 Refund Of Prior Year Federal Receipts**

Used only for refunds of prior year disbursements of Federal grants received after the 13th accounting period for a year that is closed.

**0829 Commodities and Other Non-Cash**

Recognizes revenue for Commodities or Other Non-Cash items received (Underlined information revised June 5, 2001).

**0838 Capital Outlay-Federal Grants**

Federal grants of financial resources or capital assets restricted to capital purposes for a specific program. Capital purposes means restricted to the purchase, construction, or renovation of capital assets associated with a specific program.

**0839 Federal Operating Grants**

Federal grants of financial resources which may be used in a specific program for either operating or capital expenditures or both at the discretion of the State.

**0840 Federal Grants, Multipurpose**

Rarely, if ever, used by an individual department receiving federal grants because most departments fit into one function of government. Multipurpose federal grants (those which finance more than one function of government) that do not specifically identify both the function and the amounts to be spent on each function. Multipurpose federal grants that identify both the function and the amounts should be coded to 0838 and 0839 according to the amounts identified in the grant award or grant application.

**0858 Capital Outlay-Federal Reimbursements**

Federal reimbursements for amounts spent for capital purposes. Capital purposes means restricted to the purchase, construction, or renovation of capital assets associated with a specific program.

**0859 Federal Operating Reimbursement**

Federal reimbursements for amounts spent for the operation of specific programs.

**0868 Local Governemnt Capital Grants**

Local government grants and contributions of financial resources or capital assets restricted to capital purposes for a specific program. Capital purposes means restricted to the purchase, construction, or renovation of capital assets associated with a specific program.

*Revenue Sources***0869 Local Government Operating Grants**

Local government grants and contributions of financial resources which may be used in a specific program for either operating or capital expenditures or both at the discretion of the State.

**0870 Local Government Grants, Multipurpose**

Rarely used as most departments fit into one function of government. Multipurpose local grants (those that finance more than one function of government) that do not specifically identify both the function and the amounts to be spent on each function. Multipurpose local grants that identify both the function and the amounts should be coded to 0868 and 0869 according to the amounts identified in the grant.

**Intergovernmental Revenues**

This classification encompasses any monies received from another governmental entity other than the State.

**0785 Medicare Part D Reimbursement****Other Revenue Sources**

Miscellaneous other revenue sources not classified elsewhere.

**0880 Employers' Contributions**

A specific object classification that encompasses monies received for the employer's share of contributions for an employee benefit such as a retirement plan or flexible benefits plan.

**0893 Collection Costs-Local Gross Receipts****0897 Coal Severance -City & Co .20 cents**

This classification includes coal severance tax monies collected by the State Department of Revenue.

**0898 Other Retirement Contributions**

This classification is for retirement contributions for AEA employees deposited into the Teacher's Retirement System funds.

**0900 Abandoned Property**

This classification includes monies that were previously unclaimed or abandoned and which are held in trust by the State.

**0906 Unclaimed Property****0912 Retirement Account, Supernumerary****0920 Securities Lending Income****0931 County Health Collections**

Monies collected for a particular county for health purposes and administered by the State Health Department for the particular counties in question. May not be used for general Health Department purposes.

**0933 County Forestry Collections**

Monies received by the State Forestry Department to administer forest projects in a particular county. The collections represent matching funds which the State uses along with the 50% severance tax in forestry products to obtain federal monies. These collections include county appropriations, acreage assessments, cooperative agreements, and tri-party agreements.

**0934 Local Contract Funds**

Funds advanced by local agencies for federal matching.

**0935 Child Support - Federal Share**

Denotes transfer of the Federal portion of child support collections to the administrative account.

**0936 Child Support - State Share**

Denotes transfer of the State portion of child support collections to the administrative account.

**0937 CPE/IGT Receipts**

For Medicaid use only.

*Revenue Sources***0949 Corrections Canteen Profits Transferred In**

Represents the operating transfer in of a funds' share of the profits of the Corrections Canteen.

**0950 ABC Store Profits Transferred In**

Represents the operating transfer in of a funds' share of the profits of the Alcoholic Beverage Control Board.

**0951 Property Tax Relief****0954 Alabama's Future Card Revenues****0955 National Forests Receipts****0960 Highway Miscellaneous Revenue****0961 Mental Health Miscellaneous****0962 Do Not Use! For Cafr Use Only!**

For use by the Comptroller's Office only in CAFR preparation. - 0970

**0963 CAFR ONLY: Payments from State****0990 Estimated Revenue Adjusts-ISFS**

For use only by internal service funds

**PACT Program Revenues**

Revenues of the Prepaid Affordable College Tuition program

**0970 PACT Cancellation Fees****0971 Plan Change Purchaser**

For PACT Program use only (Underlined information revised June 5, 2001).

**0972 PACT Change Beneficiary****0973 PACT Change From State University****0974 PACT Late Payment Fees****0975 PACT Returned Items****0976 PACT Miscellaneous Fees****0978 PACT Change Payment Scheduled/Method****0979 Pact Service Fee****0980 Tuition Benefits Revenue - PACT**

*Revenue Sources***Miscellaneous**

Revenues and other in-flows used for mainly for CAFR reporting purposes.

**0875 Prior Period Adjustment**

Corrections of an error from a closed fiscal year. Discuss with the Comptroller's Office and the Executive Budget Office before using in the General Fund or Education Trust Fund.

**0907 General Fund Unidentified Receipts****0993 Extraordinary Gain****1648 GOMESA Revenue Sharing****0109 Ground Materials Tax**