

STATE OF ALABAMA
Revenue Sources

CHART OF ACCOUNTS

Corporation Taxes	0001 : FRANCHISE TAX	Annual taxes on Domestic and Foreign Corporations based on paid-up stock or actual capital employed in the State.
	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.
	0008 : LIMITED FOREIGN PARTNERSHIP FEE	Registration fee paid by a Limited Foreign Partnership, including a filing fee.
	Misc License, Permit, Fees	0007 : FILING FEES
0345 : BUILDING COMMISSION PERMIT FEES		
0346 : BUILDING COMMISSION PLAN REVIEW FEES		
0347 : CRAFT TRAINING FEES		
0348 : LEASING MANAGEMENT: COMMISSION REBATES		
0349 : PASSENGER BUS BUSINESS LICENSE		
0360 : IFTA DECALS		
0364 : MOTOR CARRIER		
0377 : CRIME VICTIM COMPENSATION FEES		
0381 : REGISTRATION INVESTMENT ADVISORS		
0385 : CIVIL LAW NOTARY FEES		
0417 : MANUFACTURED HOMES REGISTRATION FEES		
0418 : MANUFACTURED HOME MOVING PERMIT		
0450 : EXAMINER'S EXAMINATION CHARGE		
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		
0459 : EXAMINATION OF QUARTERLY REPORTS		

Misc License, Permit,
Fees

0466 : INMATE FEES - ELECTRONIC TRANSFERS
0467 : INMATE FEES
0468 : TRANSPORT FEES - WORK RELEASE
0470 : ACCIDENT RECORDS
0471 : BID OR PROPOSAL FEES
0473 : LICENSING REGISTRATION LISTS
0474 : UNIFORM COMMERCIAL CODE
0475 : VITAL STATISTICS
0477 : FEES-DOCUMENTS & RECORDS NOT OTHERWISE
CLASSIFIED
0480 : REVENUE RULING FEE
0482 : BOILER BOARD FEES
0483 : ELEVATOR BOARD FEES
0486 : UNDERGROUND/ABOVEGROUND STORAGE TANK FEE
0487 : STORM WATER FEES
0488 : DRY-CLEANING REGISTRATION FEE
0498 : PAWN SHOP EXAM FEES
0499 : PAWNSHOP LICENSE FEES
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
0506 : PAYROLL DEDUCTIONS ADMINISTRATION FEE
0507 : MORTGAGE BROKER EXAMINATION FEES
0508 : MORTGAGE LOAN ORIGINATOR LICENSE
0509 : CMRS WIRELESS 911 SERVICE CHARGE
0512 : DEFERRED PRESENTMENT LICENSE
0513 : DEFERRED PRESENTMENT EXAM FEE
0518 : PROBATIONER'S UPKEEP FEE
0519 : TELEMARKETING BLOCKING FEES
0520 : TRANSPORTATION COMPANIES INSPECTION
0521 : UTILITIES-INSPECTION & SUPERVISION
0523 : GAS PIPELINE SAFETY-INSPECTION & SUPERVISION
0524 : TELECOMMUNICATIONS SLAMMING PENALTY
0527 : EXPEDITED SERVICE
0528 : TRADEMARKS/SERVICE MARKS

Misc License, Permit, Fees	0529 : CORPORATION ANNUAL REPORT FEES	
	0530 : FILING OR RECORDING	
	0531 : HAZARDOUS WASTE MONITORING FEE	
	0532 : FEES-LEGAL	
	0533 : BACTERIA/CHEMICAL SAMPLE ANALYSIS FEE	
	0534 : ENVIRONMENTAL MANAGEMENT PERMIT FEES	
	0537 : MISCELLANEOUS FEES-NOT OTHERWISE CLASSIFIED	
	0538 : CONTRACT FEES	
	0539 : BOND CONVERSION	
	0542 : SMALL LOANS EXAM FEE	
	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	
	1350 : PORT CREDIT APPLICATION FEE	
1456 : INSURANCE DEPARTMENT ADMIN SETTLE-EDUC		
1522 : TRANSPORTATION NETWORK COMPANIES LOCAL ASSESSMENT FEE		
1530 : VENDOR REGISTRATION FEE		
Court Cost Taxes	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	
Documentary Taxes	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.

Documentary Taxes	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.
Beer Tax	0040 : BEER TAX	Taxes levied at a specified rate on volume of beer.
Contractors Gross Receipts	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.
Hydroelectric Tax	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.
Insurance Premium Taxes	0046 : INSURANCE PREMIUM TAX	Tax levied on insurance companies at a specific percentage of gross premiums.
Liquor & Wine	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).
	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 Tax	0070 : INDIVIDUAL INCOME TAX	Income taxes levied on individuals.
	0071 : CORPORATE INCOME TAX	Income taxes levied on corporations.
Financial Institution Excise Tax	0072 : FINANCIAL INSTITUTIONS EXCISE TAX	Income tax levied on financial institutions at the rate of 6% of taxable net income.
Gasoline Taxes	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 orga
	0092 : 4C GASOLINE TAX, ACT 80-427	Taxes on gas for an additional amount per gallon.
	0097 : 5C GASOLINE TAX, ACT 92-203	
	0098 : 5C GAS TX, ACT 92-203,3/5 SHARE	
	1201 : GAS TAX - REBUILD ALABAMA ACT 2019-2	Act 2019-2 tax on gasoline
	1207 : GAS REBUILD AL ACT 2019 - COUNTY	Act 2019-2 tax on gasoline to be distributed to counties
	1208 : GAS REBUILD AL ACT 2019 - CITY	Act 2019-2 tax on gasoline to be distributed to cities
Lodgings Tax	0084 : LODGINGS TAX	Tax paid by a provider for the renting or furnishing of any lodgings to consumers.
Lube Oil Tax	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.
	0093 : LUBRICATING OIL TAX, ACT 80-427	Taxes levied on lubricating fuels at an additional amount per gallon.

Other Motor Fuels Tax	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 ar
	0094 : MOTOR FUELS TAX ACT 80-427	Taxes levied on other motor fuels at an additional amount per gallon.
	0099 : IFTA TAXES	
	1086 : CNG/LNG MOTOR VEHICLE EXCISE 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 ar
	1202 : DIESEL TAX - REBUILD ALABAMA ACT 2019-2	Act 2019-2 tax on diesel fuel
	1209 : DIESEL REBUILD AL ACT 2019 - COUNTY	Act 2019-2 tax on diesel fuel to be distributed to counties
	1210 : DIESEL REBUILD AL ACT 2019 - CITY	Act 2019-2 tax on diesel fuel to be distributed to cities
Miscellaneous Taxes	0095 : MARIJUANA & CONTROLLED SUBSTANCE REVENUE STAMP	Taxes levied on sale of illegal drugs.
	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)
	0380 : HAZARDOUS WASTE FEE	
	0720 : CAPCO DISTRIBUTIONS	
	0747 : AHIP ASSESSMENTS	Used for Alabama Health Insurance Program (AHIP) revenues.
	1132 : DUAL PARTY RELAY SURCHARGE	
	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 dispo
Mobile Telecommunications Tax	0096 : MOBILE TELECOMMUNICATIONS TAX	Privilege or license tax for providers in business of furnishing cellular radio telecommunication services.
Coal Severance Tax	0100 : COAL TONNAGE TAX	Tax levied on the producer at a specified rate per ton of coal mined.
	0897 : COAL SEVERANCE -CITY & CO .20 CENTS	This classification includes coal severance tax monies collected by the State Department of Revenue.
	1100 : COAL SEVERANCE TAX	Excise tax of 2.5 cents for underground mining and 5 cents for surface mining. Act 2017-369
Forestry Severance Tax	0101 : FOREST PRODUCTS TAX	Tax on forest products removed from the land. Rate varies according to type of product.

Ground Materials Severance Tax	0109 : GROUND MATERIALS TAX	
Inheritance Tax	0110 : ESTATE TAX	Tax based on Federal Estate Tax reduced proportionately for property outside the State.
Medicaid Provider Taxes	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 th
	0132 : HOSPITAL ASSESSMENT	
Privilege License	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	
	0137 : INTERPRETERS & TRANSLITERATORS	
	0138 : ALABAMA LOCAL TAX INSTITUTE STANDARDS & TRAINING	
	0139 : MARRIAGE & FAMILY THERAPY BOARD	
	0140 : ACCOUNTANTS-CPA	
	0141 : AMBULANCE OPERATORS	
	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		
Agriculture License, Permits, Fees	0208 : COMMERCIAL PESTICIDE APPLICATOR PERMIT	
	0209 : PRIVATE PESTICIDE APPLICATOR PERMIT	
	0210 : AGRICULTURE CO-OP PERMITS	
	0211 : FOOD SAFETY PERMIT	Permit for food sales establishments.
	0212 : AGRICULTURE FERTILIZER LICENSE	

Agriculture License,
Permits, Fees

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
0240 : AGRICULTURE - VETERINARY HEALTH CERTIFICATES
0241 : AGRICULTURE BONDED DEALER PERMITS
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
0265 : AGRICULTURE INDUSTRIAL HEMP - APPLICATION FEE
0266 : AGRICULTURE INDUSTRIAL HEMP - PARTICIPATION FEE
0267 : AGRICULTURE INDUSTRIAL HEMP - INSPECTION/SAMPLING
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

Agriculture License,
Permits, Fees

- 0427 : FEED INSPECTION FEES
- 0428 : FEED REGISTRATION & REVISIONS
- 0429 : FERTILIZER INSPECTION FEES
- 0430 : FERTILIZER REGISTRATIONS
- 0431 : LIMING INSPECTION FEES
- 0432 : LIVESTOCK BRANDS REGISTRATIONS
- 0433 : PECAN PROMOTIONS FEES
- 0434 : PEANUT PROMOTION FEES
- 0435 : PESTICIDE REGISTRATIONS
- 0436 : POLLORIUM 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 REGULATIONS FEES
- 1421 : SHRIMP & SEAFOOD PROMOTION FEE

Alcoholic Beverage
Licenses

- 0264 : ABC LICENSES
- 0285 : ABC FILING FEES
- 0286 : ABC LICENSES TRANSFER FEES
- 0287 : ABC RESPONSIBLE VENDOR LICENSE FEE
- 0288 : ABC INDUSTRY REPRESENTATIVE FEES

Admin Code 20-X-06

Conservation Licenses,
Permits, Fees

- 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

Conservation Licenses,
Permits, Fees

- 0318 : RECREATIONAL SHRIMP BOAT LICENSE
- 0319 : NOT OTHERWISE CLASSIFIED MARINE
- 0320 : RECREATIONAL SALTWATER FISHING LICENSE
- 0321 : RECREATIONAL NET LICENSE
- 0325 : WATERFOWL HABITAT
- 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
- 0341 : ZOO LICENSES
- 0342 : GAME & FISH-NOT OTHERWISE CLASSIFIED
- 0343 : GAME/FISH WILDLIFE HERITAGE
- 0390 : BOAT LICENSE
- 0392 : FISHING LICENSE
- 0393 : HUNTING LICENSE
- 0394 : HUNTING PRESERVE PERMITS
- 0398 : PUBLIC LAKES FISHING PERMITS
- 0399 : COMMERCIAL SALTWATER HOOK & LINE LICENSE
- 0400 : COMMERCIAL NET LICENSE
- 0401 : SPEAR FISHING LICENSE
- 0408 : DUCK STAMPS
- 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
- 0489 : BAIT PRIVILEGE LICENSE
- 0497 : GULF REEF FISH ENDORSEMENT
- 1390 : DISTINCTIVE VESSEL IDENTIFICATION STICKERS

Act 2018-551 code sec 9-11-433(b)(6) \$20 issuance
fee to be used for development of waterfowl habitat

Pari-Mutuel Betting

- 0379 : PARI-MUTUEL BETTING

Pari-Mutuel Betting	0383 : HORSE WAGERING FEE	
Drivers License, Transc, Dupes	0386 : NONDRIVER IDENTIFICATION CARDS	
	0388 : DUPLICATE DRIVER'S LICENSE	
	0389 : BOAT DRIVERS LICENSE FEE	
	0391 : DRIVERS LICENSE	
	0416 : COMMERCIAL DRIVER LICENSE	
	0472 : DRIVER'S LICENSE REINSTATEMENT	
	0476 : CERTIFIED DRIVER REPORTS	
	0478 : DRIVER LICENSE EXAMINATION FEE	
Motor Vehicle License	0387 : MOTOR VEHICLE REINSTATEMENT	
	0395 : MOTOR VEHICLE LICENSE-72% + ADDITIONAL	
	0402 : MISCELLANEOUS TAGS	
	0403 : MOTOR VEHICLE LICENSE-7%	
	0404 : MOTOR VEHICLE LICENSE-5%	
	0406 : PERSONALIZED TAGS	
	0407 : TEMPORARY LICENSE TAGS	
	0409 : IRP RECEIPTS	
	0410 : LIQUEFIED PETROLEUM GAS VEHICLE PERMITS	
	0411 : MOTOR VEHICLE LICENSE-ADDITIONAL TRUCK TAGS	
	0412 : MOTOR VEHICLE LICENSE COLLECTION COST	
	0413 : MOTOR VEHICLE REGISTRATION REINSTATEMENT FEE	
	0415 : MOTOR VEHICLE LICENSE-INCREASE TAG	
	0419 : IRP RECEIPTS - OUT-OF-STATE	
	1203 : BATTERY ELECTRIC VEHICLE REGISTRATION FEE - 66.67% DISTRIBUT	Act 2019-2 66.67% of the annual battery electric vehicle registration fees
1204 : PLUG IN HYBRID ELECTRIC VEHICLE REGISTRATION FEE - 66.67%	Act 2019-2 66.67% of the annual plug in hybrid electric vehicle registration fees	
1205 : BATTERY ELECTRIC VEHICLE REGISTRATION FEE - INFRASTRUCTURE	Act 2019-2 Battery Electric Vehicle Registration Fee for infrastructure	
1206 : PLUG IN HYBRID ELECTRIC VEHICLE REGISTRATION FEE - INFRASTRU	Act 2019-2 Plug In Hybrid Electric Vehicle Registration Fee for infrastructure	
1401 : ATV REGISTRATION	2017-395	
1413 : EXCESS MOTOR VEHICLE REGISTRATION REINSTATEMENT FEE TRANSFER		
Court Fees	0479 : COURTS ADMINISTRATION FEE ACT 84-732	
	0490 : DOCKET & COPY FEES-COURTS	
	0491 : CRIMINAL HISTORY PROCESSING FEE	
	0492 : CRIMINAL HISTORY PROCESSING FEES - CJIS	
	0493 : INVESTIGATION SERVICE-ADOPTION	
	0495 : COURT COSTS-ACT 81-864 PEACE O	
	0496 : COURT COST-PEACE A&B 36-21-67	

Court Fees	0515 : ALCOHOL/DRUG OFFENDER ASSESSMENT	
	0516 : ALCOHOL/DRUG OFFENDER MONITOR	
	0517 : INDIGENT OFFENDER ALCOHOL/DRUG TREATMENT	
	0525 : FEES-DOCKET-COURTS	
	0526 : COMMISSION ON JUDICIAL SALES	
Insurance Corporation Licenses and Fees	0484 : INSURANCE- CORP FEES & LICENSE	
	0485 : PRENEED FUNERAL & CEMETERY FEE	
	1484 : CIGARETTE CERTIFICATION FEE	
Petroleum Commission Inspection Fee	0510 : PETROLEUM COMMODITIES INSPECTION FEES	Fees collected by the Department of Agriculture for inspection of petroleum products.
	0511 : PETROLEUM COMMODITIES INSPECTION DISTRIBUTION	
Court Fines & Forfeits	0540 : JUDICIAL ARTICLE FINES	
	0541 : BAIL BOND FORFEITURES	
	0597 : COURT COSTS	
Miscellaneous Fines & Forfeits	0543 : CIVIL MONEY PENALTIES	
	0544 : PARKING FINES	
	0550 : PUBLIC SAFETY-FINES & FORFEITS	
	0553 : IGNITION INTERLOCK FINES	
	0554 : MANDATORY MOTOR VEHICLE LIABILITY INSURANCE PENALTIES	
	0560 : FEED PENALTIES-AGRICULTURE	
	0561 : FERTILIZER DEFICIENCY PENALTIES	
	0562 : FERTILIZER PENALTIES	
	0563 : LIVESTOCK PENALTIES & FINES	
	0564 : OTHER AGRICULTURE PENALTIES	
	0565 : FOOD SAFETY PENALTIES	
	0570 : HUNTING & FISHING	
	0571 : MARINE RESOURCES	
	0572 : WATER SAFETY	
	0573 : CONSERVATION FINES NOT OTHERWISE CLASSIFIED	
	0580 : ADEM ENVIRONMENTAL FINES	
	0589 : TICKET REIMBURSEMENTS	
	0590 : ABC-LATE PENALTY LICENSE RENEWAL	
	0591 : CONFISCATED PROPERTY	
	0592 : ADMINISTRATIVE PENALTIES	
	0593 : EMPLOYER ACCIDENT ASSESSMENT	
	0594 : ESCHEATS	
	0595 : FIRE SUPPRESSION	
	0598 : LEGAL VIOLATIONS	

Miscellaneous Fines & Forfeits	0599 : SURETY BONDS PROCEEDS	
	0600 : INTEREST COLLECTED LATE PAYMENTS	
	0601 : ABANDONED PROPERTY	
	0602 : OTHER FINES AND FORFEITS NOT OTHERWISE CLASSIFIED	
	0603 : ARREST FEES	
	0604 : PROFESSIONAL/OCCUPATIONAL BOARD PENALTIES	
	0605 : SECURITIES COMMISSION ASSESSMENTS	
	0606 : BAD CHECK PENALTIES	
	0607 : COURT ORDERED SETTLEMENTS	
	Operating Transfers In	0588 : TOBACCO SETTLEMENT TRANSFER TO GENERAL FUND
0629 : INTEREST INCOME TRANSFER ALABAMA TRUST FUND		
0666 : TRANSFER UNREALIZED GAIN ATF		
0667 : ALABAMA TRUST REGULAR DISTRIBUTION		
0668 : ALABAMA TRUST SPECIAL TRANSFER		
0766 : PERSONNEL-INTRAGOVERNMENT		A classification used to record transfers mandated by the Appropriation bill to the State Personnel Department
0790 : REVERSIONS		This classification includes lapsed appropriations. A lapsed appropriation is defined as the unencumbered balance remaining at the end of a fiscal year.
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 s
0810 : INTERFUND STATE PROGRAMS		Receipt of dollars from another State fund for contributions or for grants from a State funded program. It is preferred that the paying fund use sub-object 1100 48 but 1100 08 is also acceptable..
0814 : MEDICAID SERVICES - INTERFUND		
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.
0900 : ABANDONED PROPERTY		This classification includes monies that were previously unclaimed or abandoned and which are held in trust by the State.
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.	
Interest & Dividend Income	0608 : CHANGE IN INVESTMENT FAIR VALUE	
	0609 : GAIN/LOSS CURRENCY CONVERSIONS	
	0610 : INTEREST ON LOANS RECEIVABLE	

Interest & Dividend Income	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	
	0920 : SECURITIES LENDING INCOME	
	1608 : CHANGE IN INVESTMENT FAIR VALUE - GENERAL REVENUES (CAFR)	Used in CAFR preparation only.
	1610 : INTEREST ON LOANS RECEIVABLE - NONOPERATING	
	1614 : GAIN OR LOSS ON SALE OF INVESTMENTS-GENERAL REVENUES (CAFR)	Used in CAFR preparation only.
	1616 : INVESTMENT INCOME - GENERAL REVENUES (CAFR)	Used in CAFR preparation only.
	1920 : SECURITIES LENDING INCOME - GENERAL REVENUES (CAFR)	Used in CAFR preparation only.
Other Revenues	0631 : HOSPITAL & NURSING HOME CHARGE	
	0632 : OCCUPATIONAL THERAPY	
	0633 : PATIENT ROOM AND BOARD	
	0634 : REHABILITATION EDUCATION	
	0636 : OTHER PATIENT CARE	
	0638 : FAMILY PLANNING	
	0797 : CAPITAL ASSET TRANSFERRED TO PROPRIETARY FUND	Transfers of capital assets in to a proprietary fund.
	0821 : DRUG REBATE/STATE AGREEMENT STATE	
	0824 : FEDERAL PROGRAM REBATE-STATE SHARE	
	0826 : RECOVERED FOOD STAMPS - STATE	
	0906 : UNCLAIMED PROPERTY	A classification to record cancelled warrants of a prior fiscal year by the State Treasurer.
	0907 : GENERAL FUND UNIDENTIFIED RECEIPTS	
	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.
	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.

Other Revenues	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 coll
	0934 : LOCAL CONTRACT FUNDS	Funds advanced by local agencies for federal matching.
	0936 : CHILD SUPPORT - STATE SHARE	Denotes transfer of the State portion of child support collections to the administrative account.
	0938 : CASE MANAGEMENT SERVICES	
	0954 : ALABAMA'S FUTURE CARD REVENUES	
	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	
	0980 : TUITION BENEFITS REVENUE - PACT	
Debt Issuance Proceeds	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
	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.
Contributions	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, constr
	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 c

Contributions	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 othe
	0730 : CONSCIENCE MONEY	
	0734 : GAME & FISH-NON GAME	
	0739 : UNEMPLOYMENT COMPENSATION EMPLOYER CONTRIBUTIONS	
	0964 : CAFR USE ONLY: OPERATING GRANTS AND CONTRIBUTIONS"	
Insurance Premium Contribution	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	
	0785 : MEDICARE PART D REIMBURSEMENT	
	0788 : EMPLOYEE GROUP WAIVER PART D	
Intragovernmental Services	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.
	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.
	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.

Intragovernmental Services	0776 : REPAIRS & MAINTENANCE -BUILDING, PERM EQUIP & GROUNDS-INTGVT	
	0777 : INMATE LABOR	
	0779 : SURPLUS PROPERTY ADMINISTRATION FEE	
	0780 : SALES - HIGHWAY INTERNAL SERVC	
	0781 : RENTS-AIR TRANSPORTATION	This classification includes receipts for air transportation services.
	0783 : ALABAMA CORRECTIONAL INDUSTRIES GOODS AND SERVICES	
	0784 : ACES ADMINISTRATIVE FEES	
	0818 : MEDICAID-MENTAL HEALTH SERVICES	
	0819 : MEDICAID-REIMBURSEMENTS	
	0893 : COLLECTION COSTS-LOCAL GROSS RECEIPTS	
	0990 : ESTIMATED REVENUE ADJUSTS-ISFS	For use only by internal service funds
	1762 : IT MANAGED SERVICE FEES	A classification that includes computer services.
	1763 : MAILROOM SERVICES-INTRAGOVT	
Federal Revenues	0820 : DRUG REBATE/STATE AGREEMENT FEDERAL	
	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
	0823 : FEDERAL PROGRAM REBATE-FEDERAL SHARE	
	0827 : RECOVERED FOOD STAMPS - FEDERAL	
	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 fir into one function of government. Multipurpose federal grants (those which finance more than one function of government) that do not specifically ident
	0858 : FEDERAL CAPITAL 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.

Federal Revenues	0935 : CHILD SUPPORT - FEDERAL SHARE	Denotes transfer of the Federal portion of child support collections to the administrative account.
	0955 : NATIONAL FORESTS RECEIPTS	
Local Revenues	0868 : LOCAL GOVERNMENT 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 s
	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. Mul
Prior Period Adjustments	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.
Disproportionate Hospital Receipts (Medicaid)	0937 : CPE/IGT RECEIPTS	For Medicaid use only.
Extraordinary Gain	0993 : EXTRAORDINARY GAIN	
Master Closing Revenue Source	CLOS : MASTER CLOSING REVENUE SOURCE	Do not use.