

TRAVEL

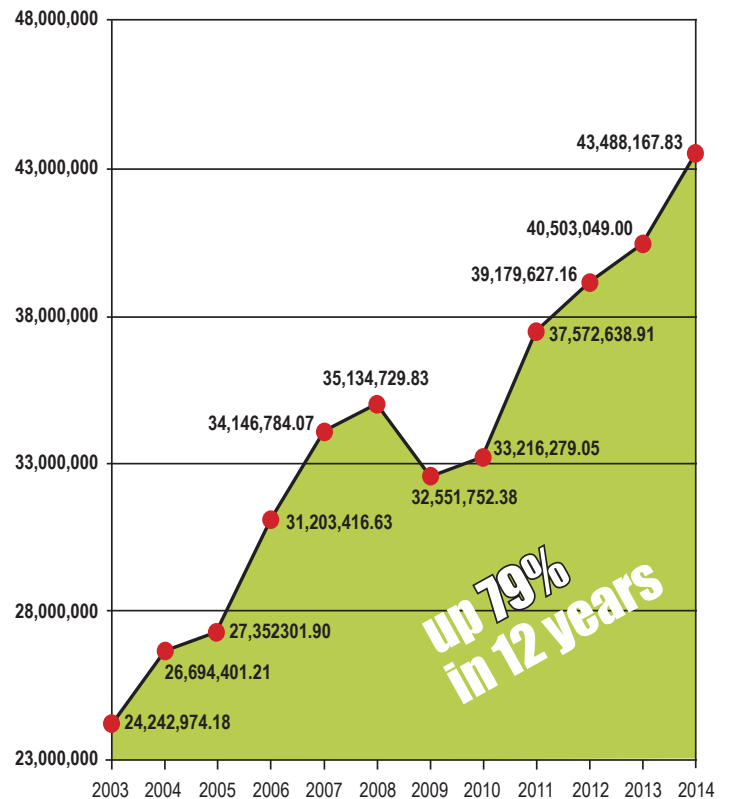
Economic Impact 2014



EXECUTIVE SUMMARY

- Based on the primary and secondary tax data, it is estimated that over 24.3 million people visited the State of Alabama during 2014.
- Travelers are estimated to have spent over \$11.7 billion in Alabama. This represents an increase of 7.3 percent as compared to 2013 spending.
- The General Fund of the State of Alabama received over \$43 million from lodgings taxes in 2014.
- In 2014, over \$768 million of state and local tax revenues were generated by travel and tourism activities. Without those taxes, each household in Alabama would have had to pay \$408 in additional taxes to maintain current service levels.
- Travel industry expenditures represent 5.3 percent of Alabama's Gross Domestic Product – overall production – in 2014.
- An estimated 167,273 jobs – 8.7% of non-agricultural employment in Alabama – were directly or indirectly attributable to the travel and tourism industry.
- The total impact of the travel and tourism industry on Alabama's earnings in 2014 is estimated at over \$4.2 billion.
- Every \$104,692 of travel-related expenditures creates one direct job in Alabama.
- For every \$1 in Alabama's travel-related expenditures, the state retains a total of \$0.36.
- The most visited counties in the state were Baldwin, Jefferson, Madison, Mobile, and Montgomery, accounting for 66% of the total number of visitors to the state.

HOTEL LODGING TAXES TO GENERAL FUND

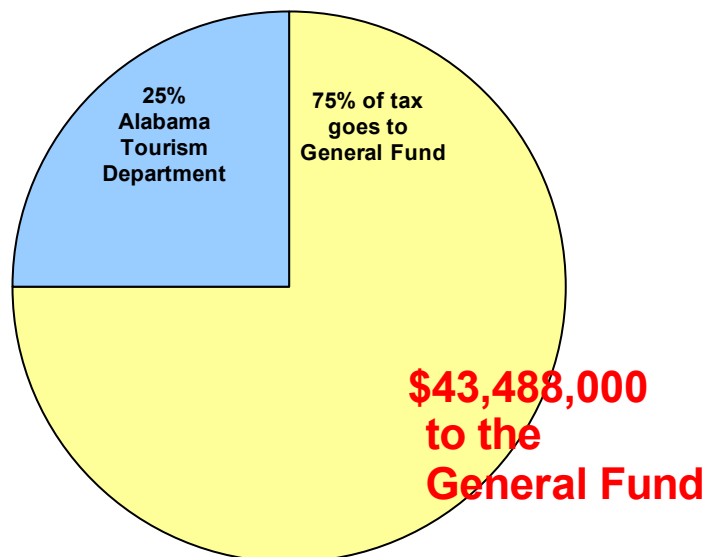


ECONOMIC IMPACT ALABAMA TRAVEL INDUSTRY 2014



EVERY \$104,692 OF EXPENDITURES IN THE TRAVEL INDUSTRY CREATES ONE DIRECT JOB IN ALABAMA. FOR EVERY TWO DIRECT JOBS CREATED, THE ALABAMA ECONOMY INDIRECTLY CREATES ONE ADDITIONAL JOB.

4% STATE LODGING TAX



EXECUTIVE SUMMARY

- Analysis of state lodging tax revenues, Smith Travel Research data on hotel occupancy rates, and field intercept surveys conducted in previous years were used to estimate the economic impact of tourism on Alabama for calendar year 2014.
- Based on the primary and secondary data, it is estimated that more than 24.3 million people visited the State of Alabama during 2014.
- Travelers are estimated to have spent more than \$11.7 billion in Alabama. This represents an increase of 7.3 percent as compared to 2013 spending.
- In 2014, more than \$768 million of state and local tax revenues were generated by travel and tourism activities. Without those taxes, each household in Alabama would have had to pay \$408 in additional taxes to maintain current service levels.
- Travel industry expenditures represent 5.3 percent of Alabama's Gross Domestic Product – overall production – in 2014.
- An estimated 167,273 jobs – 8.7 percent of non-agricultural employment in Alabama – were directly or indirectly attributable to the travel and tourism industry.
- The total impact of the travel and tourism industry on Alabama's earnings in 2014 is estimated at more than \$4.2 billion.
- Every \$104,692 of travel-related expenditures creates one direct job in Alabama.
- For every \$1 in Alabama's travel-related expenditures, the state retains a total of \$0.36.
- The most visited counties in the state were Baldwin, Jefferson, Madison, Mobile, and Montgomery, accounting for 66 percent of the total number of visitors to the state.

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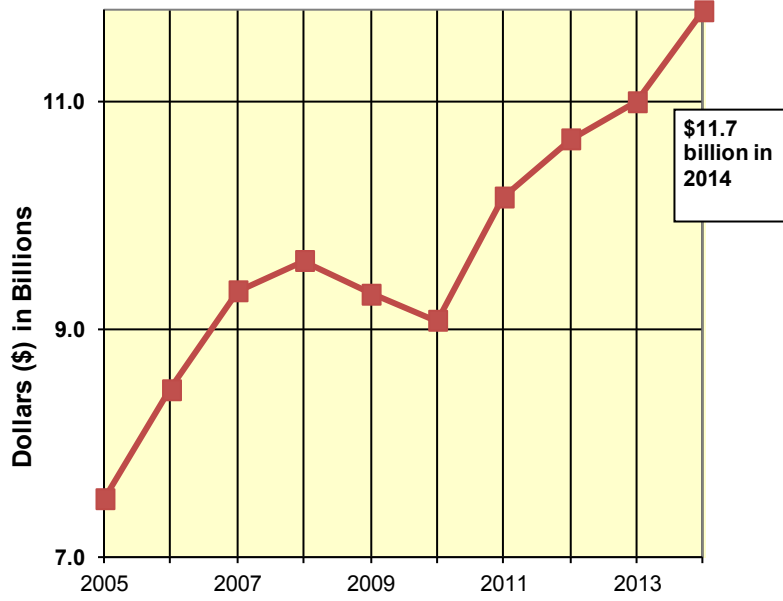
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**Figure 1
Alabama Tourism Expenditures
2005-2014**



Over the ten-year period 2005 to 2014, tourism expenditures in Alabama have increased 57%.

Year	Expenditure Amount (\$)
2005	7,508,600,725
2006	8,464,797,584
2007	9,333,356,043
2008	9,599,370,556
2009	9,303,501,738
2010	9,074,704,379
2011	10,156,511,225
2012	10,666,782,091
2013	10,992,687,443
2014	11,790,985,168

INTRODUCTION

The purpose of this study is to estimate the economic impact of the travel and tourism industry in Alabama for 2014. Information sources used to prepare this report included primary data, detailed monthly lodging tax data, copies of previously commissioned economic impact studies, and other relevant information and publications. State lodging tax data analyzed for this report was on a “by month of expenditure” basis. This data was provided by the Alabama Department of Revenue. This study also used information obtained from selected issues of Impact of Travel on State Economies (The Research Department of the U.S. Travel Association [USTA]). Any, and all, revisions in travel industry multipliers or adjustments in primary data by USTA have been incorporated into the Alabama 2014 report.

Additional sources of information were used in preparing the 2014 economic impact study. Information on hotel occupancy rates and lodging revenue generation was obtained from Smith Travel Research. The results of field-intercept surveys that were conducted in previous years at locations and events throughout the state were also utilized.

Economic impact analysis was performed using a model developed by Dr. Keivan Deravi, an economist in the School of Business, Auburn University Montgomery. This model, designed for the Alabama Tourism Department and the State of Alabama, uses Alabama industry multipliers developed by the Regional Input-Output Modeling System, United States Department of Commerce, Economic and Statistical Division, Bureau of Economic Analysis, Regional Economic Analysis Division.

Data collection and report compilation was done by Alabama Tourism Department staff member Pam Smith.

We wish to express our appreciation and thanks to Dr. Deravi for his assistance in the preparation of this report.

April 16, 2015

ESTIMATES OF THE NUMBER OF VISITORS, HOTEL AND MOTEL OCCUPANCY RATES, AND AVERAGE ROOM RATES FOR THE STATE OF ALABAMA

The detailed information pertaining to hotel and motel occupancy rates, average room rates, room demand, and room revenue was obtained from Smith Travel Research (STR). STR data and venue survey results obtained from site-intercept studies conducted from 2000 to 2005 were used to estimate the number of visitors for the State and for the top five counties in terms of travel expenditures. More specifically, the room demand for calendar year 2014, the average number of nights staying in the area, and the average number of people in a party were used to estimate the total number of visitors who used the lodging establishments. The data was then adjusted to include the number of people who chose not to stay overnight. This information was obtained from the previous years' venue survey research. The results are shown in *Table 1* and *Table 2*.

TABLE 1
ESTIMATED TOTAL NUMBER OF VISITORS FOR THE STATE OF ALABAMA
AND SELECTED COUNTIES

COUNTY	TOTAL NUMBER OF VISITORS		NUMBER OF TRAVELERS STAYING IN HOTEL AND MOTEL ACCOMMODATIONS	
	2013	2014	2013	2014
BALDWIN	5,484,923	5,746,282	1,456,107	1,489,912
JEFFERSON	2,897,770	3,062,417	1,845,879	1,950,760
MOBILE	2,874,808	2,958,008	1,673,138	1,721,560
MADISON	2,709,970	2,844,728	1,883,429	1,977,086
MONTGOMERY	1,453,508	1,513,910	880,826	917,429
OTHER COUNTIES	8,088,206	8,216,082	8,427,264	8,682,207
STATE OF ALABAMA	23,509,185	24,341,427	16,166,643	16,738,954

Source: Smith Travel Research

TABLE 2
AVERAGE HOTEL OCCUPANCY RATES AND ROOM RATES FOR THE STATE OF ALABAMA
AND SELECTED COUNTIES

COUNTY	AVERAGE OCCUPANCY RATE (%)		AVERAGE ROOM RATE (\$)		ROOM SUPPLY (HOTELS AND MOTELS) ANNUAL MONTHLY AVERAGE*	
	2013	2014	2013	2014	2013	2014
	BALDWIN (HOTELS ONLY)	58.5	58.2	109	114	155,180
JEFFERSON	56.8	59.9	82	84	417,830	417,903
MADISON	54.1	58.1	77	80	208,506	204,326
MOBILE	57.5	58.7	72	74	219,973	219,582
MONTGOMERY	56.6	60.1	66	69	204,969	202,737
STATE OF ALABAMA	54.8	56.7	76	79	2,193,983	2,195,652

*Room Supply is the number of rooms available multiplied by the number of days in a month.

Source: Smith Travel Research

It is estimated that more than 24.3 million visitors made Alabama their travel destination in 2014. It is also estimated that Baldwin, Jefferson, Madison, Mobile, and Montgomery counties attracted the largest numbers of travelers. More specifically, 66 percent of the travelers chose these counties as their destination.

TRAVEL INDUSTRY EXPENDITURES IN ALABAMA

In 2014, it is estimated that travelers spent more than \$11.7 billion in Alabama. This represents an increase of 7.3 percent as compared to 2013 spending, as shown in *Table 3*.

**TABLE 3
TRAVEL EXPENDITURES IN ALABAMA**

YEAR	EXPENDITURES	CHANGE
2014	\$ 11,790,985,168	7.3%
2013	\$ 10,992,687,443	3.1%
2012	\$ 10,666,782,091	---

In order to compare the growth of travel industry expenditures to Alabama's overall economy, travel expenditures for 2012 through 2014 were adjusted for inflation and then compared to the growth rates in the state's Gross Domestic Product and the service sector.

**TABLE 4
REAL RATES OF GROWTH IN 2012-2014**

YEAR	ALABAMA GROSS DOMESTIC		TRAVEL
	PRODUCT	SERVICES	INDUSTRY
2014	2.0%	2.4%	4.7%
2013	0.7%	-0.8%	0.6%
2012	2.3%	1.9 %	3.1%

As shown in *Table 4*, growth in the travel industry for 2014 is greater than growth in the Alabama Gross Domestic Product and in the service sector.

Documenting the travel industry's importance and its contribution to the state economy, this report notes that travel-related expenditures represent 5.3 percent of all statewide economic activities in Alabama.

Source: Bureau of Economic Analysis (BEA), U.S. Department of Commerce. For the Alabama Gross Domestic Product and Service percentage changes, the 2012 and 2013 numbers are actual numbers and the 2014 figures are our estimates.

In *Table 5*, direct travel expenditures in Alabama are listed by category. This serves to identify the industries most impacted by travel and tourism spending.

**TABLE 5
TRAVEL EXPENDITURES BY CATEGORY - 2014**

	EXPENDITURES	SHARE OF TOTAL
LODGING FACILITIES	\$ 1,572,672,723	13%
EATING AND DRINKING ESTABLISHMENTS	\$ 3,154,868,992	27%
GENERAL RETAIL	\$ 1,154,386,681	10%
ENTERTAINMENT	\$ 1,129,547,464	10%
PUBLIC TRANSPORTATION	\$ 1,730,306,215	15%
AUTO TRANSPORTATION	<u>\$ 3,049,173,093</u>	<u>26%</u>
TOTAL	\$ 11,790,985,168	100%

The largest single travel expenditure was made on eating and drinking. This category (food services in general) accounted for 27 percent of all the travel and tourism spending in the state. Transportation and lodging were the next largest travel expenditure categories.

TRAVEL - GENERATED EMPLOYMENT

In 2014, an estimated 112,625 Alabama jobs were directly attributable to the travel industry. These jobs were created in direct response to services demanded by travelers in the state. The employment industry breakdown is presented in *Table 6*.

Table 6 indicates that the biggest beneficiaries of travel-related activities were eating and drinking establishments. This sector accounted for 53 percent of all the travel-related jobs created in the state in 2014. Other industries that benefited strongly were lodging facilities and entertainment.

**TABLE 6
TRAVEL-RELATED DIRECT EMPLOYMENT - 2014**

	PERSONS EMPLOYED	SHARE OF TOTAL
LODGING FACILITIES	23,380	21%
EATING AND DRINKING ESTABLISHMENTS	59,450	53%
GENERAL RETAIL	7,179	6%
ENTERTAINMENT	14,516	13%
PUBLIC TRANSPORTATION	3,001	3%
AUTO TRANSPORTATION	<u>5,099</u>	<u>5%</u>
TOTAL	112,625	100%

The job creation process, however, does not end with direct employment. Each job created by travel provided income for those employed in the above sub-sectors of the economy. This income generated expenditures, which in turn,

created additional demand for goods and services and thus, more jobs in the state. This indirect job creation is known as the multiplier effect or economic impact. *Table 7* shows the direct, indirect, and overall job impact of the travel industry on Alabama employment.

According to *Table 7*, the 112,625 direct jobs led to the creation of 54,648 additional, or indirect, jobs in the state in 2014.

**TABLE 7
TRAVEL INDUSTRY TOTAL (IMPACT) EMPLOYMENT - 2014**

	DIRECT	INDIRECT (OTHER INDUSTRIES)	TOTAL
LODGING FACILITIES	23,380	14,765	38,145
EATING AND DRINKING ESTABLISHMENTS	59,450	22,407	81,857
GENERAL RETAIL	7,179	3,191	10,370
ENTERTAINMENT	14,516	5,602	20,118
PUBLIC TRANSPORTATION	3,001	3,212	6,213
AUTO TRANSPORTATION	<u>5,099</u>	<u>5,471</u>	<u>10,570</u>
TOTAL	112,625	54,648	167,273

This overall job creation impact of 167,273 jobs is impressive. According to this analysis, 8.7 percent of all the non-agricultural employment in the State of Alabama in 2014 was directly and indirectly associated with the state's travel industry*.

Furthermore, the analysis shows that every \$104,692 in travel industry spending creates one direct job in Alabama. Finally, for every two direct jobs created, the Alabama economy indirectly creates one additional job.

TRAVEL-GENERATED EARNINGS

Travel expenditures in Alabama lead to employment, which in turn leads to additional earnings. Travel industry direct earnings for Alabama in 2014 are presented in *Table 8*.

**TABLE 8
TRAVEL-RELATED DIRECT EARNINGS - 2014**

	EARNINGS	SHARE OF TOTAL
LODGING FACILITIES	\$ 479,747,953	20%
EATING AND DRINKING ESTABLISHMENTS	\$ 962,410,240	41%
GENERAL RETAIL	\$ 152,445,322	6%
ENTERTAINMENT	\$ 344,571,426	15%
PUBLIC TRANSPORTATION	\$ 261,930,380	11%
AUTO TRANSPORTATION	<u>\$ 153,965,629</u>	<u>7%</u>
TOTAL	\$ 2,355,070,950	100%

* The 2014 Alabama state non-agricultural employment was 1,923,200. This information was provided by the Alabama Department of Industrial Relations – Labor Market Division.

It is estimated that, in 2014, the travel industry was responsible for generating more than \$2.3 billion in direct earnings in Alabama. The growth rate in direct travel-related earnings shows an increase of 6 percent as compared to 2013.

Again, the largest beneficiaries appear to be eating and drinking establishments and lodging facilities. The overall impact of travel expenditures on earnings is presented in *Table 9*.

TABLE 9
TRAVEL INDUSTRY TOTAL (IMPACT) EARNINGS - 2014

	DIRECT	INDIRECT (OTHER INDUSTRIES)	TOTAL
LODGING FACILITIES	\$ 479,747,953	\$ 421,410,602	\$ 901,158,555
EATING AND DRINKING ESTABLISHMENTS	\$ 962,410,240	\$ 751,546,156	\$ 1,713,956,396
GENERAL RETAIL	\$ 152,445,322	\$ 95,781,396	\$ 248,226,718
ENTERTAINMENT	\$ 344,571,426	\$ 245,610,513	\$ 590,181,939
PUBLIC TRANSPORTATION	\$ 261,930,380	\$ 224,972,003	\$ 486,902,383
AUTO TRANSPORTATION	<u>\$ 153,965,629</u>	<u>\$ 132,241,079</u>	<u>\$ 286,206,708</u>
TOTAL	\$ 2,355,070,950	\$ 1,871,561,749	\$ 4,226,632,699

The total impact of the travel industry on Alabama's earning power is estimated at more than \$4.2 billion for 2014. This includes direct earnings of more than \$2.3 billion and an indirect impact of more than \$1.8 billion. This suggests that the industry was responsible for 3.5 percent of total earnings in the state in 2014.

Additionally, every \$1 in travel-related spending translates to \$0.20 in direct earnings. The indirect impact is estimated to amount to an additional \$0.16 in earnings, bringing the total to \$0.36.

This suggests that for every \$1 in travel-related expenditures, the state directly and indirectly retains \$0.36 in earnings for its citizens.

TRAVEL-GENERATED TAX REVENUE

Table 10 highlights the impact of travel-related industries on state and local government revenues.

TABLE 10
GOVERNMENT REVENUE ASSOCIATED WITH TRAVEL INDUSTRY 2012-2014

YEAR	STATE REVENUE	LOCAL REVENUE	TOTAL	% CHANGE
2014	\$ 548,284,432	\$ 219,826,988	\$ 768,111,420	4.0%
2013	\$ 527,008,855	\$ 211,296,842	\$ 738,305,697	3.1%
2012	\$ 511,384,377	\$ 205,032,426	\$ 716,416,802	---

We estimate that in 2014, more than \$768 million in tax revenues were realized, primarily due to travel-related activities. These revenues were in the form of income, sales, excise, property, and corporate income taxes. Without those taxes, each household in Alabama would have had to pay \$408 in additional taxes to maintain current service levels.

As a result, we estimate that every \$1 in travel-related spending resulted in \$0.05 and \$0.02 in tax revenue for state and local governments, respectively.

The U.S. Census 2010 number of Alabama households was 1,883,791. This information was provided by the U.S. Census Bureau.

ALABAMA TRAVEL DATA BY REGION

The following is a comparison of Alabama travel data tabulated according to the four Alabama regional tourism divisions:

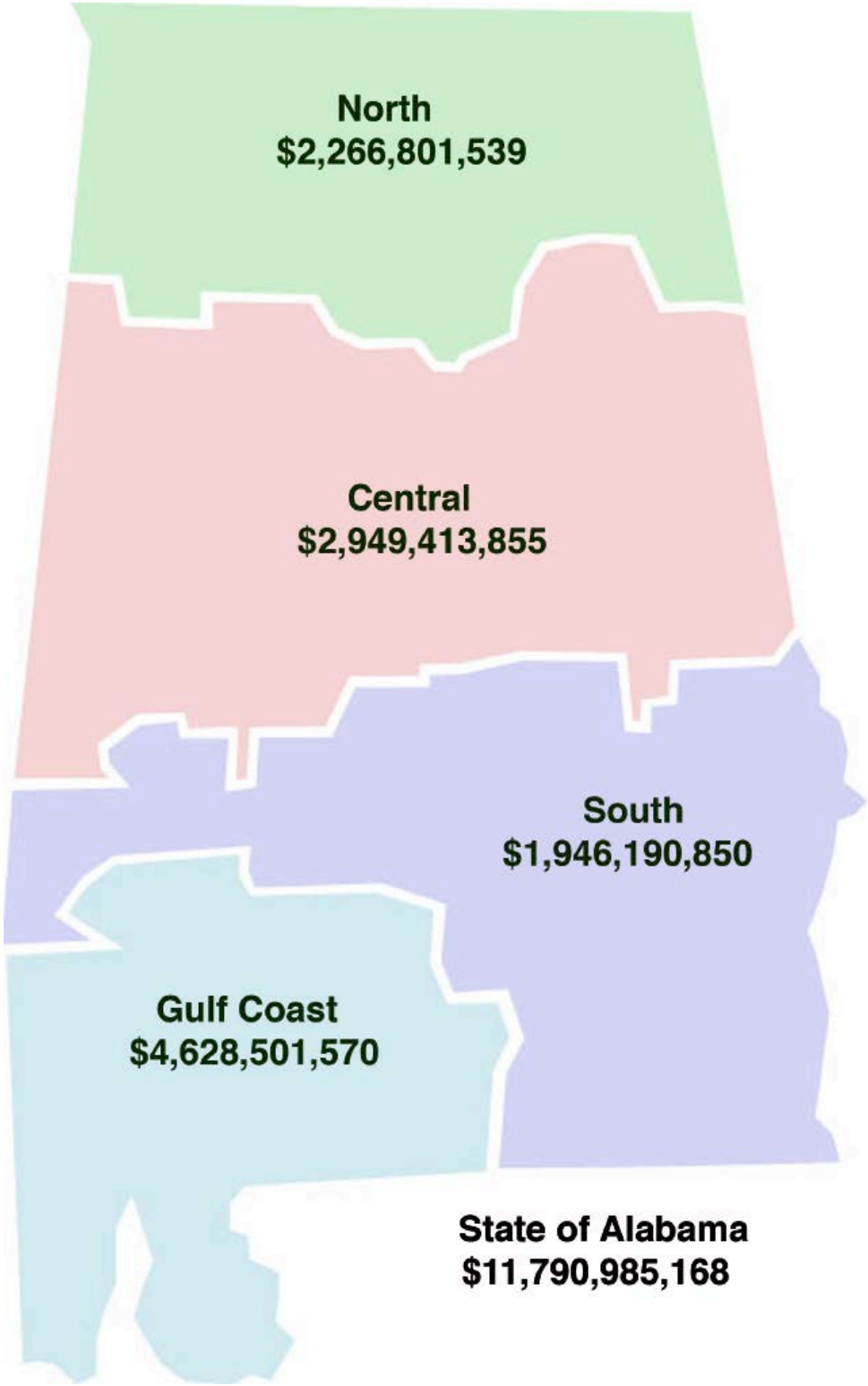
**TABLE 11
ALABAMA REGIONAL TOURISM DATA**

<u>TOTAL EXPENDITURES (\$)</u>	<u>2013</u>	<u>2014</u>	<u>GROWTH</u>	<u>PERCENTAGE OF STATE TOTAL</u>
NORTH REGION	2,113,907,331	2,266,801,539	7.2%	19.2%
CENTRAL REGION	2,779,000,957	2,949,413,855	6.1%	25.0%
SOUTH REGION	1,812,199,613	1,946,190,850	7.4%	16.5%
GULF COAST REGION	4,286,501,514	4,628,501,570	8.0%	39.3%
STATE OF ALABAMA	10,992,687,443	11,790,985,168	7.3%	100.0%

<u>TRAVEL-RELATED EARNINGS (\$)</u>	<u>2013</u>	<u>2014</u>	<u>GROWTH</u>	<u>PERCENTAGE OF STATE TOTAL</u>
NORTH REGION	689,305,748	724,998,822	5.2%	17.2%
CENTRAL REGION	1,073,563,292	1,132,522,403	5.5%	26.8%
SOUTH REGION	698,674,200	745,933,603	6.8%	17.6%
GULF COAST REGION	1,519,184,349	1,623,055,759	6.8%	38.4%
STATE OF ALABAMA	3,981,241,444	4,226,632,699	6.2%	100.0%

<u>TRAVEL-RELATED EMPLOYMENT</u>	<u>2013</u>	<u>2014</u>	<u>GROWTH</u>	<u>PERCENTAGE OF STATE TOTAL</u>
TOTAL – DIRECT AND INDIRECT				
NORTH REGION	28,634	29,246	2.1%	17.5%
CENTRAL REGION	44,207	44,900	1.6%	26.8%
SOUTH REGION	28,759	29,321	2.0%	17.5%
GULF COAST REGION	62,224	63,798	2.5%	38.1%
STATE OF ALABAMA	163,848	167,273	2.1%	100.0%
DIRECT				
NORTH REGION	19,274	19,689	2.2%	17.5%
CENTRAL REGION	29,766	30,234	1.6%	26.8%
SOUTH REGION	19,366	19,745	2.0%	17.5%
GULF COAST REGION	41,900	42,954	2.5%	38.1%
STATE OF ALABAMA	110,321	112,625	2.1%	100.0%

FIGURE 2
2014 TRAVEL-RELATED TOTAL
EXPENDITURES BY ALABAMA TRAVEL
REGION



TRAVEL-GENERATED EMPLOYMENT: COUNTY-BY-COUNTY BASIS

Total travel-generated employment in 2014 was distributed on a county-by-county level on the basis of each county's share of total lodging expenditures. The results are reported in tables on the following pages, as explained below:

Table 12, on page 13, represents direct travel-generated employment for each county and the rate of annual change.

Table 13, on page 15, represents travel-generated total employment (both direct and indirect) in each county and the rate of annual change.

Table 14, on page 17, ranks the counties in Alabama, from greatest to least, based on the benefit received from travel-generated total employment in the state.

Table 15, on page 19, shows the 42 counties with the highest growth rate in travel-generated total employment.

Several conclusions can be drawn from the information presented in *Tables 12 through 15*, which are as follows:

- Baldwin and Jefferson counties are, by far, the largest travel-concentrated counties in the state, accounting for 44 percent of all travel-related employment.
- Seven counties - Baldwin, Jefferson, Madison, Mobile, Montgomery, Shelby, and Tuscaloosa - account for 126,669 travel-related workers, which is 76 percent of all travel-generated employment.

OTHER TABLE LISTINGS:

Table 16, on page 21 provides the ratio of county quarterly-to-annual state lodging tax in 2013.

Table 17, on page 23, shows the metropolitan statistical area (MSA) share of state lodging tax per MSA.

Table 18, on page 23, shows the distribution of state lodging tax among designated demographic areas.

Additional information on *Tables 16 through 18* will be provided in the following section, starting on page 20.

Table 19, on page 24, shows travel-related earnings by county, including the annual growth rate.

Table 20, on page 26, shows travel-related expenditures by county.

Table 21, on page 28, contains annual state lodging tax data and provides the amount and percentage of annual change.

TABLE 12
DIRECT TRAVEL-RELATED EMPLOYMENT
BY COUNTY

COUNTY	2012	2013	2014	2013-2014 RATE OF GROWTH
AUTAUGA	277	278	295	6.1%
BALDWIN	28,210	30,243	31,186	3.1%
BARBOUR	367	385	389	1.0%
BIBB*	----	----	----	----
BLOUNT	77	78	80	2.6%
BULLOCK*	----	----	----	----
BUTLER	401	417	446	7.0%
CALHOUN	566	590	594	0.7%
CHAMBERS	277	291	249	-14.4%
CHEROKEE	150	141	144	2.1%
CHILTON	324	310	303	-2.3%
CHOCTAW	37	38	39	2.6%
CLARKE	417	396	363	-8.3%
CLAY	12	13	13	0.0%
CLEBURNE	116	115	111	-3.5%
COFFEE	559	592	604	2.0%
COLBERT	526	521	538	3.3%
CONECUH	179	182	189	3.8%
COOSA	28	30	26	-13.3%
COVINGTON	342	349	355	1.7%
CRENSHAW	14	12	17	41.7%
CULLMAN	864	880	930	5.7%
DALE	451	359	391	8.9%
DALLAS	846	684	732	7.0%
DEKALB	600	612	635	3.8%
ELMORE	1,057	1,205	1,278	6.1%
ESCAMBIA	540	552	468	-15.2%
ETOWAH	1,055	1,071	1,064	-0.7%
FAYETTE	20	22	22	0.0%
FRANKLIN	155	125	133	6.4%
GENEVA	30	38	29	-23.7%
GREENE	59	59	61	3.4%
HALE*	----	----	----	----
HENRY	41	41	35	-14.6%
HOUSTON	2,224	2,357	2,384	1.1%
JACKSON	484	432	402	-6.9%

*No data available. The Alabama Revenue Department does not release lodging tax data for a county with only one lodging establishment or for any county for months in which only one establishment reports taxes.

TABLE 12 (CONTINUED)
DIRECT TRAVEL-RELATED EMPLOYMENT
BY COUNTY

COUNTY	2012	2013	2014	2013-2014 RATE OF GROWTH
JEFFERSON	17,260	17,525	17,816	1.7%
LAMAR	11	9	10	11.1%
LAUDERDALE	1,548	1,641	1,705	3.9%
LAWRENCE	102	102	106	3.9%
LEE	3,580	3,352	3,405	1.6%
LIMESTONE	898	953	1,001	5.0%
LOWNDES*	----	----	----	----
MACON	208	153	150	-2.0%
MADISON	9,888	9,598	9,880	2.9%
MARENGO	368	354	382	7.9%
MARION	221	229	256	11.8%
MARSHALL	1,325	1,428	1,480	3.6%
MOBILE	10,130	10,285	10,506	2.1%
MONROE	274	233	233	0.0%
MONTGOMERY	6,924	7,383	7,587	2.8%
MORGAN	1,558	1,389	1,255	-9.6%
PERRY	40	37	30	-18.9%
PICKENS	24	22	23	4.5%
PIKE	603	586	584	-0.3%
RANDOLPH	51	43	45	4.7%
RUSSELL	670	728	585	-19.6%
SHELBY	3,586	3,861	3,914	1.4%
ST. CLAIR	728	695	723	4.0%
SUMTER	122	116	119	2.6%
TALLADEGA	724	756	810	7.1%
TALLAPOOSA	489	500	476	-4.8%
TUSCALOOSA	4,057	4,289	4,397	2.5%
WALKER	465	483	492	1.9%
WASHINGTON	7	9	9	0.0%
WILCOX	61	55	58	5.5%
WINSTON	73	74	80	8.1%
OUT OF STATE	1,356	15	3	----
STATE TOTAL	108,656	110,321	112,625	2.1%

*No data available. The Alabama Revenue Department does not release lodging tax data for a county with only one lodging establishment or for any county for months in which only one establishment reports taxes.

TABLE 13
TOTAL (DIRECT AND INDIRECT)
TRAVEL-RELATED EMPLOYMENT BY COUNTY

COUNTY	2012	2013	2014	2013-2014 RATE OF GROWTH
AUTAUGA	412	413	438	6.1%
BALDWIN	42,228	44,910	46,320	3.1%
BARBOUR	545	572	578	1.0%
BIBB*	----	----	----	----
BLOUNT	115	116	119	2.6%
BULLOCK *	----	----	----	----
BUTLER	595	619	663	7.1%
CALHOUN	840	885	891	0.7%
CHAMBERS	411	432	370	-14.4%
CHEROKEE	222	209	214	2.4%
CHILTON	482	460	450	-2.2%
CHOCTAW	56	57	59	3.5%
CLARKE	619	588	539	-8.3%
CLAY	17	20	19	-5.0%
CLEBURNE	173	162	157	-3.1%
COFFEE	830	879	897	2.0%
COLBERT	782	780	804	3.1%
CONECUH	266	270	280	3.7%
COOSA	42	45	38	-15.6%
COVINGTON	508	518	527	1.7%
CRENSHAW	21	18	25	38.9%
CULLMAN	1,284	1,307	1,381	5.7%
DALE	670	534	581	8.8%
DALLAS	1,256	1,015	1,087	7.1%
DEKALB	891	908	942	3.7%
ELMORE	1,570	1,790	1,897	6.0%
ESCAMBIA	803	819	695	-15.1%
ETOWAH	1,567	1,591	1,580	-0.7%
FAYETTE	30	32	32	0.0%
FRANKLIN	230	186	197	5.9%
GENEVA	44	57	43	-24.6%
GREENE	88	88	91	3.4%
HALE*	----	----	----	----
HENRY	61	61	53	-13.1%
HOUSTON	3,303	3,501	3,541	1.1%
JACKSON	719	646	602	-6.8%

*No data available. The Alabama Revenue Department does not release lodging tax data for a county with only one lodging establishment or for any county for months in which only one establishment reports taxes.

TABLE 13 (CONTINUED)
TOTAL (DIRECT AND INDIRECT)
TRAVEL-RELATED EMPLOYMENT BY COUNTY

COUNTY	2012	2013	2014	2013-2014 RATE OF GROWTH
JEFFERSON	25,635	26,028	26,460	1.7%
LAMAR	17	13	15	15.4%
LAUDERDALE	2,300	2,437	2,532	3.9%
LAWRENCE	152	153	159	3.9%
LEE	5,317	4,978	5,058	1.6%
LIMESTONE	1,334	1,415	1,487	5.1%
LOWNDES*	----	----	----	----
MACON	309	234	229	-2.1%
MADISON	14,685	14,255	14,674	2.9%
MARENGO	546	516	556	7.8%
MARION	328	336	375	11.6%
MARSHALL	1,967	2,122	2,198	3.6%
MOBILE	15,045	15,276	15,604	2.1%
MONROE	406	347	346	-0.3%
MONTGOMERY	10,284	10,965	11,268	2.8%
MORGAN	2,314	2,064	1,863	-9.7%
PERRY	60	55	44	-20.0%
PICKENS	36	33	34	3.0%
PIKE	895	870	867	-0.3%
RANDOLPH	76	63	67	6.3%
RUSSELL	995	1,081	868	-19.7%
SHELBY	5,325	5,735	5,813	1.4%
ST. CLAIR	1,081	1,032	1,073	4.0%
SUMTER	181	172	176	2.3%
TALLADEGA	1,075	1,123	1,203	7.1%
TALLAPOOSA	726	742	707	-4.7%
TUSCALOOSA	6,025	6,370	6,530	2.5%
WALKER	690	717	730	1.8%
WASHINGTON	10	14	14	0.0%
WILCOX	90	81	86	6.2%
WINSTON	108	109	119	9.2%
OUT OF STATE	1,684	24	8	----
STATE TOTAL	161,376	163,848	167,273	2.1%

*No data available. The Alabama Revenue Department does not release lodging tax data for a county with only one lodging establishment or for any county for months in which only one establishment reports taxes.

TABLE 14
TOTAL TRAVEL-RELATED EMPLOYMENT BY COUNTY
ORDERED BY SIZE

COUNTY	2014	SHARE OF TOTAL
BALDWIN	46,320	27.69%
JEFFERSON	26,460	15.82%
MOBILE	15,604	9.33%
MADISON	14,674	8.77%
MONTGOMERY	11,268	6.74%
TUSCALOOSA	6,530	3.90%
SHELBY	5,813	3.48%
LEE	5,058	3.02%
HOUSTON	3,541	2.12%
LAUDERDALE	2,532	1.51%
MARSHALL	2,198	1.31%
ELMORE	1,897	1.13%
MORGAN	1,863	1.11%
ETOWAH	1,580	0.94%
LIMESTONE	1,487	0.89%
CULLMAN	1,381	0.83%
TALLADEGA	1,203	0.72%
DALLAS	1,087	0.65%
ST. CLAIR	1,073	0.64%
DEKALB	942	0.56%
COFFEE	897	0.54%
CALHOUN	891	0.53%
RUSSELL	868	0.52%
PIKE	867	0.52%
COLBERT	804	0.48%
WALKER	730	0.44%
TALLAPOOSA	707	0.42%
ESCAMBIA	695	0.42%
BUTLER	663	0.40%
JACKSON	602	0.36%
DALE	581	0.35%
BARBOUR	578	0.35%
MARENGO	556	0.33%
CLARKE	539	0.32%
COVINGTON	527	0.32%
CHILTON	450	0.27%
AUTAUGA	438	0.26%
MARION	375	0.22%

TABLE 14 (CONTINUED)
TOTAL TRAVEL-RELATED EMPLOYMENT BY COUNTY
ORDERED BY SIZE

COUNTY	2014	SHARE OF TOTAL
CHAMBERS	370	0.22%
MONROE	346	0.21%
CONECUH	280	0.17%
MACON	229	0.14%
CHEROKEE	214	0.13%
FRANKLIN	197	0.12%
SUMTER	176	0.11%
LAWRENCE	159	0.10%
CLEBURNE	157	0.09%
BLOUNT	119	0.07%
WINSTON	119	0.07%
GREENE	91	0.05%
WILCOX	86	0.05%
RANDOLPH	67	0.04%
CHOCTAW	59	0.04%
HENRY	53	0.03%
PERRY	44	0.03%
GENEVA	43	0.03%
COOSA	38	0.02%
PICKENS	34	0.02%
FAYETTE	32	0.02%
CRENSHAW	25	0.01%
CLAY	19	0.01%
LAMAR	15	0.01%
WASHINGTON	14	0.01%
OUT OF STATE	8	----
STATE TOTAL	167,273	100%

TABLE 15
COUNTIES WITH LARGEST
TOTAL EMPLOYMENT GROWTH IN 2014

COUNTY	2012	2013	2014	2013-2014 RATE OF GROWTH
CRENSHAW	21	18	25	38.9%
LAMAR	17	13	15	15.4%
MARION	328	336	375	11.6%
WINSTON	108	109	119	9.2%
DALE	670	534	581	8.8%
MARENGO	546	516	556	7.8%
TALLADEGA	1,075	1,123	1,203	7.1%
BUTLER	595	619	663	7.1%
DALLAS	1,256	1,015	1,087	7.1%
RANDOLPH	76	63	67	6.3%
WILCOX	90	81	86	6.2%
AUTAUGA	412	413	438	6.1%
ELMORE	1,570	1,790	1,897	6.0%
FRANKLIN	230	186	197	5.9%
CULLMAN	1,284	1,307	1,381	5.7%
LIMESTONE	1,334	1,415	1,487	5.1%
ST. CLAIR	1,081	1,032	1,073	4.0%
LAWRENCE	152	153	159	3.9%
LAUDERDALE	2,300	2,437	2,532	3.9%
DEKALB	891	908	942	3.7%
CONECUH	266	270	280	3.7%
MARSHALL	1,967	2,122	2,198	3.6%
CHOCTAW	56	57	59	3.5%
GREENE	88	88	91	3.4%
BALDWIN	42,228	44,910	46,320	3.1%
COLBERT	782	780	804	3.1%
PICKENS	36	33	34	3.0%
MADISON	14,685	14,255	14,674	2.9%
MONTGOMERY	10,284	10,965	11,268	2.8%
BLOUNT	115	116	119	2.6%
TUSCALOOSA	6,025	6,370	6,530	2.5%
CHEROKEE	222	209	214	2.4%
SUMTER	181	172	176	2.3%
MOBILE	15,045	15,276	15,604	2.1%
COFFEE	830	879	897	2.0%
WALKER	690	717	730	1.8%
COVINGTON	508	518	527	1.7%
JEFFERSON	25,635	26,028	26,460	1.7%
LEE	5,317	4,978	5,058	1.6%
SHELBY	5,325	5,735	5,813	1.4%
HOUSTON	3,303	3,501	3,541	1.1%
BARBOUR	545	572	578	1.0%

LODGING TAX-SEASONAL AND DESIGNATED DEMOGRAPHIC AREA ANALYSES

SEASONAL ANALYSIS – Quarterly lodging tax collections were used to gain insight into the seasonal travel-related activities in each county and at the state level. The results are reported in the graph shown below and in *Table 16*, on page 21.

The graph *Lodging Tax by Quarter-State*, illustrates the ratio of the state's quarterly lodging tax collection to its annual lodging tax.

- According to the graph, the combined second and third quarter period (April through September) appears to be the strongest travel-related season, with 60.3 percent of all state lodging taxes collected during this period.
- This graph also indicates that the first quarter (January through March) and the fourth quarter (October through December) were the least active travel and tourism periods, with 20.4 percent and 19.4 percent, respectively, of state lodging taxes being collected for each of these periods.

FIGURE 3

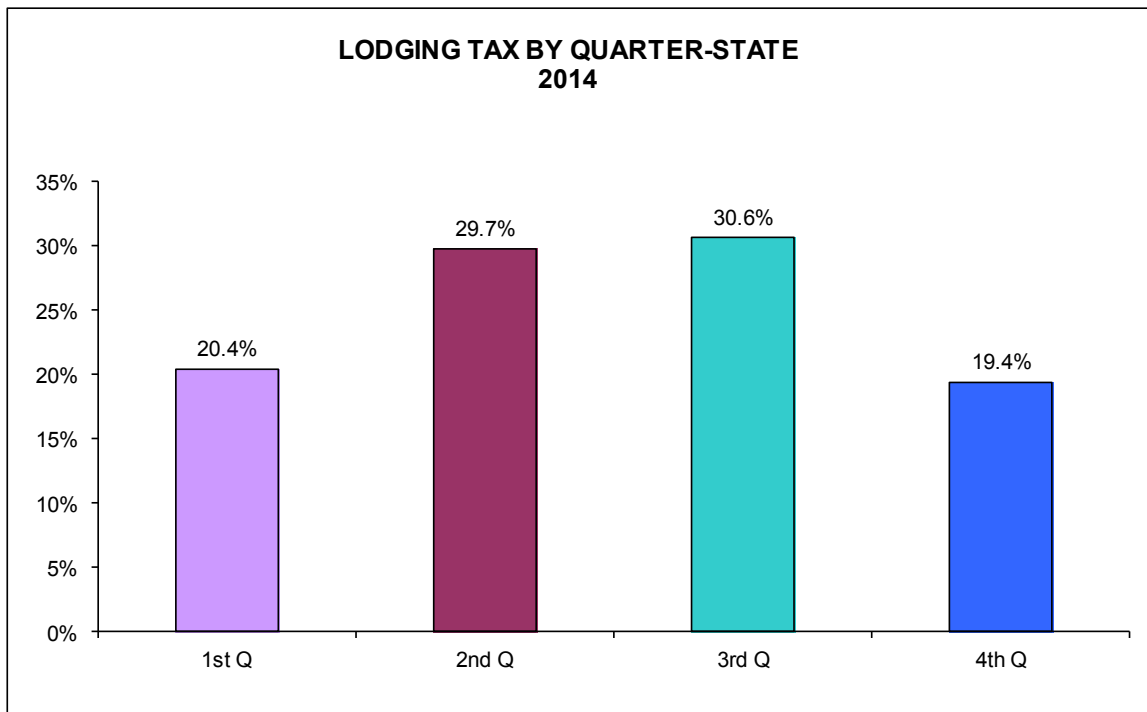


Table 16 represents the quarterly fluctuations for the seven counties in the state that have the highest levels of travel and tourism.

- Baldwin County shows the most seasonality in travel and tourism activities. Three-quarters (76 percent) of all 2014 lodging taxes in this county were collected in the second and third quarters. In the second and third quarters, 36 percent and 40 percent were collected, respectively.
- Of the seven major travel destinations in the state, all showed variations due to seasonality. Baldwin, Jefferson, Madison, Montgomery and Shelby counties showed increased activity in the second and third quarters. Tuscaloosa had increased activity in the third and fourth quarters, while Mobile had increased activity in the first, second and third quarters.

TABLE 16
RATIO OF COUNTIES' QUARTERLY TO ANNUAL LODGING TAX

	1 ST QUARTER	2 ND QUARTER	3 RD QUARTER	4 TH QUARTER
BALDWIN	13%	36%	40%	11%
JEFFERSON	24%	26%	26%	24%
MADISON	24%	27%	26%	22%
MOBILE	26%	27%	27%	20%
MONTGOMERY	23%	27%	26%	23%
SHELBY	24%	28%	26%	23%
TUSCALOOSA	22%	24%	28%	25%

DESIGNATED DEMOGRAPHIC AREA ANALYSIS – In order to analyze area differences that may exist in terms of travel and tourism activities in Alabama, state lodging tax collections were grouped by Metropolitan Statistical Areas (MSAs). At present, there are eleven MSAs located entirely in Alabama. These MSAs, and their counties, are as follows:

ANNISTON-OXFORD	CALHOUN
AUBURN-OPELIKA	LEE
BIRMINGHAM-HOOVER	BIBB, BLOUNT, CHILTON, JEFFERSON, ST. CLAIR, SHELBY AND WALKER
DECATUR	LAWRENCE AND MORGAN
DOTHAN	GENEVA, HENRY AND HOUSTON
FLORENCE-MUSCLE SHOALS	COLBERT AND LAUDERDALE
GADSDEN	ETOWAH
HUNTSVILLE	LIMESTONE AND MADISON
MOBILE	MOBILE
MONTGOMERY	AUTAUGA, ELMORE, LOWNDES AND MONTGOMERY
TUSCALOOSA	GREENE, HALE AND TUSCALOOSA

The state lodging tax share, presented by MSA and designated demographic areas, is found in *Tables 17 and 18* on page 23.

Table 17 shows the state lodging tax share of each MSA relative to the total lodging tax for the state. This information can be summarized as follows:

- 59 percent of all the lodging tax in the state is collected in these 11 MSAs.
- The Birmingham-Hoover MSA is largest in terms of travel-related spending.
- Huntsville MSA is second, Mobile MSA is third and Montgomery MSA is fourth in terms of travel-related spending.

In *Table 18*, MSAs are combined to form Designated Demographic Areas. These are as follows:

NORTHERN AREA	DECATUR, FLORENCE-MUSCLE SHOALS, HUNTSVILLE AND GADSDEN
CENTRAL AREA	ANNISTON-OXFORD, AUBURN-OPELIKA, BIRMINGHAM- HOOVER, MONTGOMERY AND TUSCALOOSA
SOUTHERN AREA	DOTHAN AND MOBILE

Table 18 shows the lodging tax share of each area relative to the state. These results can be summarized as follows:

- The Central Area has the largest lodging tax share, with 34.2 percent of the state's total.
- The Northern Area is second, in terms of travel and tourism activities, with 14.7 percent of the state's total.
- The Southern Area is ranked third in comparison to the Central and Northern areas, with a 10.1 percent share of the state's travel and tourism activities.

TABLE 17
STATE LODGING TAX:
MSA AS A PERCENT OF TOTAL STATE

MSAs	2012	2013	2014
ANNISTON-OXFORD	1.5%	1.6%	1.6%
AUBURN-OPELIKA	3.2%	2.9%	2.8%
BIRMINGHAM-HOOVER	18.9%	19.0%	18.9%
DECATUR	1.8%	1.6%	1.4%
DOTHAN	2.0%	2.1%	2.0%
FLORENCE-MUSCLE SHOALS	2.1%	2.2%	2.2%
GADSDEN	1.2%	1.1%	1.1%
HUNTSVILLE	10.6%	9.9%	10.0%
MOBILE	8.3%	8.1%	8.1%
MONTGOMERY	6.6%	6.8%	7.1%
TUSCALOOSA	3.7%	3.9%	3.8%

TABLE 18
MSA STATE LODGING TAX BY DESIGNATED DEMOGRAPHIC AREAS

AREAS	2012	2013	2014
NORTHERN	15.7%	14.8%	14.7%
CENTRAL – TOTAL	33.9%	34.1%	34.2%
CENTRAL – ANNISTON-OXFORD, BIRMINGHAM-HOOVER AND TUSCALOOSA	24.1%	24.4%	24.3%
CENTRAL –AUBURN-OPELIKA AND MONTGOMERY	9.8%	9.7%	9.9%
SOUTHERN	10.3%	10.2%	10.1%

TABLE 19
TRAVEL-RELATED EARNINGS BY COUNTY
TOTAL (DIRECT AND INDIRECT)

COUNTY	2012	2013	2014	2013-2014 RATE OF GROWTH
AUTAUGA	9,859,721	10,046,952	11,632,572	15.8%
BALDWIN	959,204,242	1,102,215,682	1,171,240,181	6.3%
BARBOUR	13,035,119	13,901,463	14,022,660	0.9%
BIBB*	----	----	----	----
BLOUNT	2,742,877	2,736,950	2,875,187	5.1%
BULLOCK*	----	----	----	----
BUTLER	14,242,868	15,032,187	16,393,418	9.1%
CALHOUN	20,118,343	20,927,050	21,842,064	4.4%
CHAMBERS	9,839,553	10,486,000	9,354,681	-10.8%
CHEROKEE	5,320,611	5,087,671	5,221,621	2.6%
CHILTON	11,527,910	11,184,509	10,998,937	-1.7%
CHOCTAW	1,332,125	1,354,201	1,416,083	4.6%
CLARKE	14,809,246	14,291,906	13,622,210	-4.7%
CLAY	418,732	485,588	457,112	-5.9%
CLEBURNE	4,133,632	3,916,162	3,777,837	-3.5%
COFFEE	19,869,020	21,349,346	21,946,665	2.8%
COLBERT	18,709,882	18,266,998	18,915,660	3.6%
CONECUH	6,365,173	6,425,052	6,643,196	3.4%
COOSA	996,102	1,099,364	970,069	-11.8%
COVINGTON	12,161,898	12,580,723	12,796,528	1.7%
CRENSHAW	491,399	443,276	624,908	41.0%
CULLMAN	30,733,398	31,759,927	33,998,108	7.0%
DALE	16,041,603	12,973,063	13,972,743	7.7%
DALLAS	30,079,293	24,674,168	26,574,781	7.7%
DEKALB	21,332,695	22,068,492	22,827,721	3.4%
ELMORE	37,584,469	43,492,413	46,148,195	6.1%
ESCAMBIA	19,214,226	19,907,255	17,197,148	-13.6%
ETOWAH	37,514,860	38,661,063	39,068,581	1.1%
FAYETTE	719,512	778,535	788,262	1.2%
FRANKLIN	5,503,112	4,528,795	4,797,273	5.9%
GENEVA	1,051,099	1,388,805	1,089,597	-21.5%
GREENE	2,113,500	2,106,646	2,172,249	3.1%
HALE*	----	----	----	----
HENRY	1,448,990	1,461,928	1,314,636	-10.1%
HOUSTON	79,077,769	85,065,486	89,561,737	5.3%
JACKSON	17,223,598	15,575,495	14,336,461	-8.0%

*No data available. The Alabama Revenue Department does not release lodging tax data for a county with only one lodging establishment or for any county for months in which only one establishment reports taxes.

TABLE 19 (CONTINUED)
TRAVEL-RELATED EARNINGS BY COUNTY
TOTAL (DIRECT AND INDIRECT)

COUNTY	2012	2013	2014	2013-2014 RATE OF GROWTH
JEFFERSON	613,686,774	632,436,928	668,783,732	5.7%
LAMAR	404,807	312,247	350,103	12.1%
LAUDERDALE	55,048,789	59,208,782	62,183,650	5.0%
LAWRENCE	3,638,707	3,585,798	3,779,028	5.4%
LEE	127,281,780	120,960,905	135,553,809	12.1%
LIMESTONE	31,936,323	34,390,221	37,574,264	9.3%
LOWNDES*	----	----	----	----
MACON	7,398,246	5,888,285	5,888,285	0.0%
MADISON	351,551,902	340,984,097	367,332,787	7.7%
MARENGO	13,066,621	12,250,032	13,145,505	7.3%
MARION	7,842,312	8,101,519	9,098,849	12.3%
MARSHALL	47,096,810	51,551,225	53,735,466	4.2%
MOBILE	360,176,374	367,591,676	405,546,709	10.3%
MONROE	9,724,956	8,420,293	8,462,694	0.5%
MONTGOMERY	246,187,955	266,438,768	288,466,248	8.3%
MORGAN	55,399,095	50,144,079	46,333,466	-7.6%
PERRY	1,432,090	1,336,389	1,120,980	-16.1%
PICKENS	868,270	802,153	833,728	3.9%
PIKE	21,423,446	21,136,154	21,343,618	1.0%
RANDOLPH	1,824,261	1,542,424	1,608,879	4.3%
RUSSELL	23,824,108	26,256,288	21,944,866	-16.4%
SHELBY	127,485,855	139,343,451	143,742,757	3.2%
ST. CLAIR	25,883,492	25,081,821	26,219,705	4.5%
SUMTER	4,322,004	4,179,718	4,278,521	2.4%
TALLADEGA	25,725,224	27,297,580	28,977,268	6.2%
TALLAPOOSA	17,384,435	18,035,024	17,040,083	-5.5%
TUSCALOOSA	144,227,260	154,777,950	168,871,241	9.1%
WALKER	16,527,732	17,433,753	20,334,195	16.6%
WASHINGTON	249,316	332,485	343,621	3.3%
WILCOX	2,151,174	1,979,757	2,096,749	5.9%
WINSTON	2,577,803	2,654,636	2,920,700	10.0%
OUT OF STATE	92,044,798	513,855	122,112	----
STATE TOTAL	\$ 3,863,209,296	\$ 3,981,241,444	\$ 4,226,632,699	6.2%

*No data available. The Alabama Revenue Department does not release lodging tax data for a county with only one lodging establishment or for any county for months in which only one establishment reports taxes.

TABLE 20
TRAVEL-RELATED EXPENDITURES BY COUNTY

COUNTY	2011	2012	2014	2013-2014 RATE OF GROWTH
AUTAUGA	26,349,389	26,899,978	33,761,173	25.5%
BALDWIN	2,982,715,752	3,237,415,744	3,513,855,997	8.5%
BARBOUR	34,835,409	37,220,151	37,455,313	0.6%
BIBB*	----	----	----	----
BLOUNT	7,299,426	7,328,337	7,906,049	7.9%
BULLOCK*	----	----	----	----
BUTLER	38,063,032	40,247,582	45,326,550	12.6%
CALHOUN	60,832,039	63,935,528	69,131,886	8.1%
CHAMBERS	26,295,491	28,075,498	25,310,810	-9.8%
CHEROKEE	18,035,301	17,277,964	30,520,579	76.6%
CHILTON	30,807,503	29,945,705	29,759,647	-0.6%
CHOCTAW	3,560,007	3,625,775	3,952,865	9.0%
CLARKE	39,576,636	38,265,532	36,857,394	-3.7%
CLAY	490,986	565,457	379,190	-32.9%
CLEBURNE	9,852,425	9,186,627	8,796,292	-4.2%
COFFEE	53,098,514	57,161,314	59,173,403	3.5%
COLBERT	45,767,821	45,441,536	54,980,156	21.0%
CONECUH	17,425,742	17,522,500	19,015,905	8.5%
COOSA	2,662,011	2,943,467	2,052,922	-30.3%
COVINGTON	36,671,170	37,385,101	38,358,121	2.6%
CRENSHAW	1,313,227	1,186,839	1,690,802	42.5%
CULLMAN	97,778,568	101,106,603	112,401,657	11.2%
DALE	42,870,020	34,734,427	39,748,111	14.4%
DALLAS	80,384,728	66,063,281	86,118,243	30.4%
DEKALB	69,437,604	71,577,500	74,999,267	4.8%
ELMORE	100,441,769	116,447,755	129,718,145	11.4%
ESCAMBIA	51,348,625	52,980,434	46,530,045	-12.2%
ETOWAH	122,346,996	122,583,936	122,919,932	0.3%
FAYETTE	1,971,695	2,155,527	2,229,151	3.4%
FRANKLIN	14,706,668	12,125,518	13,980,075	15.3%
GENEVA	2,808,987	3,718,424	2,948,105	-20.7%
GREENE	3,657,170	3,658,835	3,975,839	8.7%
HALE*	----	----	----	----
HENRY	3,872,322	3,914,206	3,556,990	-9.1%
HOUSTON	211,329,603	227,756,619	238,033,014	4.5%
JACKSON	55,243,905	50,051,145	46,555,774	-7.0%

*No data available. The Alabama Revenue Department does not release lodging tax data for a county with only one lodging establishment or for any county for months in which only one establishment reports taxes.

TABLE 20 (CONTINUED)
TRAVEL-RELATED EXPENDITURES BY COUNTY

COUNTY	2012	2012	2013	2013-2014 RATE OF GROWTH
JEFFERSON	1,640,033,402	1,648,400,271	1,775,932,734	7.7%
LAMAR	1,081,818	836,017	1,082,735	29.5%
LAUDERDALE	183,421,749	197,651,845	209,981,775	6.2%
LAWRENCE	11,301,302	11,157,807	11,895,855	6.6%
LEE	340,151,327	323,863,980	338,217,895	4.4%
LIMESTONE	101,789,282	109,815,541	120,567,233	9.8%
LOWNDES*	----	----	----	----
MACON	11,559,824	9,112,245	9,149,572	0.4%
MADISON	1,037,279,067	997,597,100	1,081,239,150	8.4%
MARENGO	31,223,851	29,464,611	32,559,153	10.5%
MARION	28,594,270	29,298,531	33,202,179	13.3%
MARSHALL	158,092,333	173,368,420	187,714,956	8.3%
MOBILE	911,018,098	916,882,380	988,643,343	7.8%
MONROE	25,989,238	22,544,719	22,654,589	0.5%
MONTGOMERY	609,810,717	661,206,872	723,426,438	9.4%
MORGAN	176,898,561	160,417,955	149,791,626	-6.6%
PERRY	3,827,158	3,578,084	3,033,018	-15.2%
PICKENS	3,635,064	3,364,541	3,479,867	3.4%
PIKE	57,252,605	56,590,507	57,749,083	2.0%
RANDOLPH	4,875,206	4,129,727	4,595,905	11.3%
RUSSELL	63,668,202	70,299,292	59,375,868	-15.5%
SHELBY	290,937,204	307,193,164	315,443,127	2.7%
ST. CLAIR	61,978,808	60,225,154	64,221,642	6.6%
SUMTER	11,550,243	11,190,889	11,518,270	2.9%
TALLADEGA	68,748,795	73,087,275	77,541,265	6.1%
TALLAPOOSA	41,752,746	42,991,803	41,249,360	-4.1%
TUSCALOOSA	402,178,944	436,859,788	454,662,293	4.1%
WALKER	44,169,166	46,677,600	55,017,902	17.9%
WASHINGTON	666,279	890,205	944,297	6.1%
WILCOX	5,748,856	5,300,654	5,872,006	10.8%
WINSTON	6,888,990	7,107,593	8,145,276	14.6%
OUT OF STATE	36,808,445	1,078,028	77,354	----
STATE TOTAL	\$10,666,782,091	\$ 10,992,687,443	\$ 11,790,985,168	7.3%

*No data available. The Alabama Revenue Department does not release lodging tax data for a county with only one lodging establishment or for any county for months in which only one establishment reports taxes.

TABLE 21
ANNUAL STATE LODGING TAX

COUNTY	2012	2013	2014	2013-2014 DOLLAR INCREASE/ DECREASE	2013-2014 RATE OF GROWTH
AUTAUGA	127,562	130,227	163,444	33,217	25.5%
BALDWIN	15,090,743	16,379,371	17,777,992	1,398,621	8.5%
BARBOUR	168,644	180,189	181,328	1,139	0.6%
BIBB [#]	----	----	----	----	----
BLOUNT*	38,461	38,613	41,657	3,044	7.9%
BULLOCK [#]	----	----	----	----	----
BUTLER	180,919	191,303	215,444	24,141	12.6%
CALHOUN [±]	801,317	842,198	910,648	68,450	8.1%
CHAMBERS	128,491	137,189	123,679	-13,510	-9.8%
CHEROKEE*	87,669	83,988	148,359	64,371	76.6%
CHILTON	149,144	144,972	144,072	-900	-0.6%
CHOCTAW	17,897	18,228	19,873	1,645	9.0%
CLARKE	191,597	185,250	178,433	-6,817	-3.7%
CLAY	2,468	2,843	1,906	-937	-33.0%
CLEBURNE	49,532	46,185	44,222	-1,963	-4.3%
COFFEE	264,404	284,634	294,653	10,019	3.5%
COLBERT*	225,464	223,857	270,847	46,990	21.0%
CONECUH	87,606	88,092	95,600	7,508	8.5%
COOSA	13,383	14,798	10,321	-4,477	-30.3%
COVINGTON	158,817	161,909	166,123	4,214	2.6%
CRENSHAW	19,589	17,704	25,221	7,517	42.5%
CULLMAN*	487,987	504,596	560,967	56,371	11.2%
DALE	207,541	168,155	192,427	24,272	14.4%
DALLAS	244,890	201,260	262,357	61,097	30.4%
DEKALB*	354,852	365,787	383,274	17,487	4.8%
ELMORE	504,958	585,426	652,141	66,715	11.4%
ESCAMBIA	258,149	266,352	233,924	-32,428	-12.2%
ETOWAH*	612,364	613,550	615,232	1,682	0.3%
FAYETTE	9,667	10,321	10,674	353	3.4%
FRANKLIN*	91,540	75,474	87,017	11,543	15.3%
GENEVA	14,122	18,694	14,821	-3,873	-20.7%
GREENE	28,125	23,660	25,710	2,050	8.7%
HALE [#]	----	----	----	----	----
HENRY	19,468	19,678	17,882	-1,796	-9.1%
HOUSTON	1,023,083	1,102,609	1,152,359	49,750	4.5%

* Denotes the Alabama Mountain Lakes Tourist Association area counties with a 5 percent rate. The state lodging tax rate is 4 percent, except for counties in the AMLTA area.

± Denotes areas where local lodging tax data were used for the economic model due to inconsistent trends in state lodging tax data.

#No data available. The Alabama Revenue Department does not release lodging tax data for a county with only one lodging establishment or for any county for months in which only one establishment reports taxes.

**TABLE 21 (CONTINUED)
ANNUAL STATE LODGING TAX**

COUNTY	2012	2013	2014	2013-2014	2013-2014
				DOLLAR INCREASE/ DECREASE	RATE OF GROWTH
JACKSON* ±	330,246	276,432	291,614	15,182	5.5%
JEFFERSON	7,745,242	8,054,772	8,677,948	623,176	7.7%
LAMAR	5,439	4,203	5,443	1,240	29.5%
LAUDERDALE*	882,087	950,521	1,009,816	59,295	6.2%
LAWRENCE*	60,527	59,758	63,711	3,953	6.6%
LEE	1,646,731	1,567,881	1,637,371	69,490	4.4%
LIMESTONE*	507,087	547,072	600,634	53,562	9.8%
LOWNDES#	----	----	----	----	----
MACON	58,116	45,811	45,998	187	0.4%
MADISON*	5,006,160	4,814,645	5,218,322	403,677	8.4%
MARENGO	156,974	148,130	163,687	15,557	10.5%
MARION*	144,983	148,554	168,347	19,793	13.3%
MARSHALL* ±	505,793	537,209	610,559	73,350	13.7%
MOBILE	4,330,207	4,358,081	4,699,171	341,090	7.8%
MONROE	130,658	113,341	113,893	552	0.5%
MONTGOMERY ±	2,830,043	2,962,632	3,281,158	318,526	10.8%
MORGAN*	887,700	804,999	751,674	-53,325	-6.6%
PERRY	19,057	17,817	15,103	-2,714	-15.2%
PICKENS	11,665	10,797	11,167	370	3.4%
PIKE	287,830	284,502	290,326	5,824	2.0%
RANDOLPH	24,509	20,762	23,105	2,343	11.3%
RUSSELL	308,229	340,331	287,449	-52,882	-15.5%
SHELBY	1,395,555	1,473,531	1,513,104	39,573	2.7%
ST. CLAIR	311,591	302,774	322,866	20,092	6.6%
SUMTER	57,514	55,725	57,355	1,630	2.9%
TALLADEGA	329,771	350,582	371,947	21,365	6.1%
TALLAPOOSA	209,907	216,136	207,376	-8,760	-4.1%
TUSCALOOSA	1,911,617	2,076,461	2,161,079	84,618	4.1%
WALKER	222,055	234,666	276,595	41,929	17.9%
WASHINGTON	3,350	4,475	4,747	272	6.1%
WILCOX	28,356	26,146	28,964	2,818	10.8%
WINSTON*	42,880	44,240	50,699	6,459	14.6%
OUT OF STATE	187,171	23,967	389	-23,578	----
STATE TOTAL	\$ 52,239,503	\$54,004,065	\$ 57,984,224	\$ 3,980,159	7.4%

* Denotes the Alabama Mountain Lakes Tourist Association area counties with a 5 percent rate. The state lodging tax rate is 4 percent, except for counties in the AMLTA area.

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Sweet Home Alabama

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