TRAVEL

Economic Impact Report 2008

Annual Travel Spending in 2008
$9.6 billion in expenditures

Increase in Spending in 2008
3%

Annual Travel Payroll
$3.7 billion in salary and wages

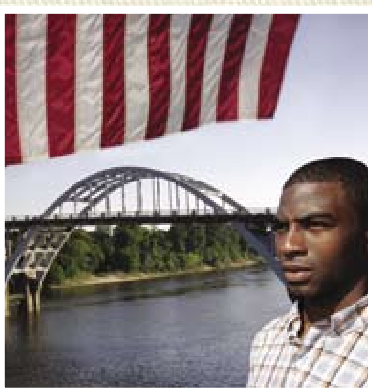
Employment
169,651 jobs in Alabama - 8.5% of all non-agicultural employment

State, Local Tax Collections
$702 million generated by travel

State Lodging Tax
$46.8 million

Lodging Tax to the State General Fund
$35 million

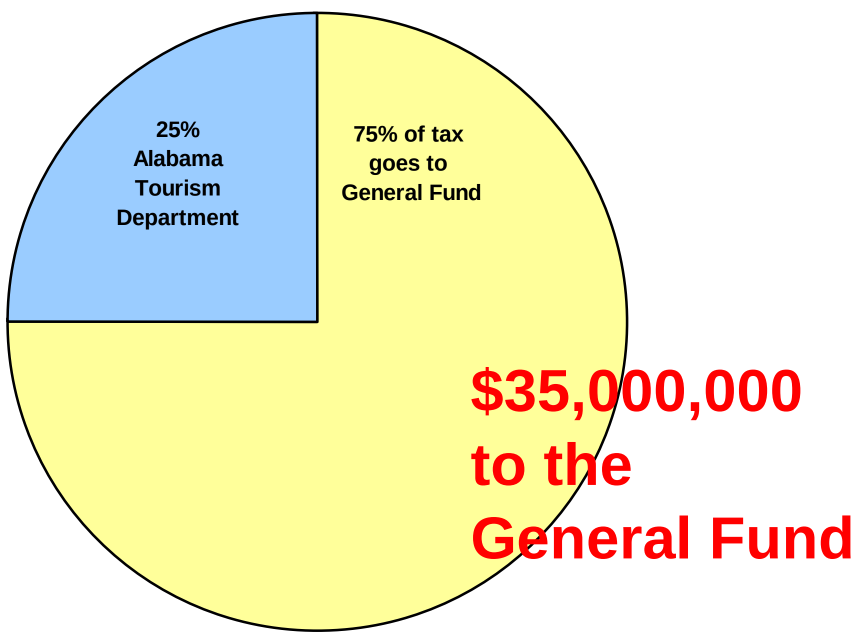
For every $1 in travel-related spending:
- Workers in Alabama earn 39¢
- State government collects 5¢
- Local governments collect 2¢



ECONOMIC IMPACT
ALABAMA TRAVEL INDUSTRY 2008

EVERY $83,945 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 2008.

- Based on the primary and secondary data, it is estimated that over 22 million people visited the State of Alabama during 2008.

- Travelers are estimated to have spent almost $9.6 billion in Alabama. This represents an increase of 3 percent over 2007 spending.

- In 2008, over $702 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 $404 in additional taxes to maintain current service levels.

- Travel industry expenditures represent 5.7 percent of Alabama's Gross Domestic Product – overall production – in 2008.

- An estimated 169,651 jobs – 8.5 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 2008 is estimated at over $3.7 billion.

- Every $83,945 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 $0.39.

- The most visited counties in the state were Baldwin, Jefferson, Madison, Mobile, and Montgomery, accounting for 63 percent of the total number of visitors to the state.

TABLE OF CONTENTS

EXECUTIVE SUMMARY ii

LIST OF TABLES AND FIGURES iii

INTRODUCTION 2

ESTIMATES OF THE NUMBERS OF VISITORS, HOTEL AND MOTEL OCCUPANCY RATES AND AVERAGE ROOM RATES FOR THE STATE OF ALABAMA 3

TRAVEL INDUSTRY EXPENDITURES IN ALABAMA 4

TRAVEL-GENERATED EMPLOYMENT 5

TRAVEL-GENERATED EARNINGS 6

TRAVEL-GENERATED TAX REVENUE 8

ALABAMA TRAVEL DATA BY REGION 9

TRAVEL-GENERATED EMPLOYMENT: COUNTY-BY-COUNTY BASIS 11

LODGING TAX SEASONAL AND DESIGNATED DEMOGRAPHIC AREA ANALYSES 20

- SEASONAL ANALYSIS 20
- DESIGNATED DEMOGRAPHIC AREA ANALYSIS 21

LIST OF TABLES AND FIGURES

FIGURE 1 1
ALABAMA TOURISM EXPENDITURES 1998-2008

TABLE 1 3
ESTIMATED TOTAL NUMBER OF VISITORS FOR THE STATE OF ALABAMA AND SELECTED COUNTIES

TABLE 2 3
AVERAGE HOTEL OCCUPANCY RATES AND ROOM RATES FOR THE STATE OF ALABAMA AND SELECTED COUNTIES

TABLE 3
TRAVEL EXPENDITURES IN ALABAMA 4

TABLE 4 4
REAL RATES OF GROWTH IN 2006-2008

TABLE 5 5
TRAVEL EXPENDITURES BY CATEGORY - 2008

TABLE 6 5
TRAVEL-RELATED DIRECT EMPLOYMENT - 2008

TABLE 7 6
TRAVEL INDUSTRY TOTAL (IMPACT) EMPLOYMENT - 2008

TABLE 8 6
TRAVEL-RELATED DIRECT EARNINGS - 2008

TABLE 9 7
TRAVEL INDUSTRY TOTAL (IMPACT) EARNINGS - 2008

TABLE 10 8
GOVERNMENT REVENUE ASSOCIATED WITH TRAVEL INDUSTRY 2006-2008

TABLE 11 9
ALABAMA REGIONAL TOURISM DATA

FIGURE 2 10
2008 TRAVEL-RELATED TOTAL EXPENDITURES BY ALABAMA TRAVEL REGION

TABLE 12 13
DIRECT TRAVEL-RELATED EMPLOYMENT BY COUNTY

TABLE 13 15
TOTAL (DIRECT AND INDIRECT) TRAVEL-RELATED EMPLOYMENT BY COUNTY

TABLE 14 17
TOTAL TRAVEL-RELATED EMPLOYMENT BY COUNTY: ORDERED BY SIZE

TABLE 15 19
COUNTIES WITH LARGEST TOTAL EMPLOYMENT GROWTH IN 2008

FIGURE 3.......... 20
LODGING TAXES BY QUARTER - STATE: 2008

TABLE 16 21
RATIO OF COUNTIES' QUARTERLY TO ANNUAL LODGING TAX

TABLE 17 23
STATE LODGING TAX: MSA AS A PERCENT OF TOTAL STATE

TABLE 18 23
MSA STATE LODGING TAX BY DESIGNATED DEMOGRAPHIC AREAS

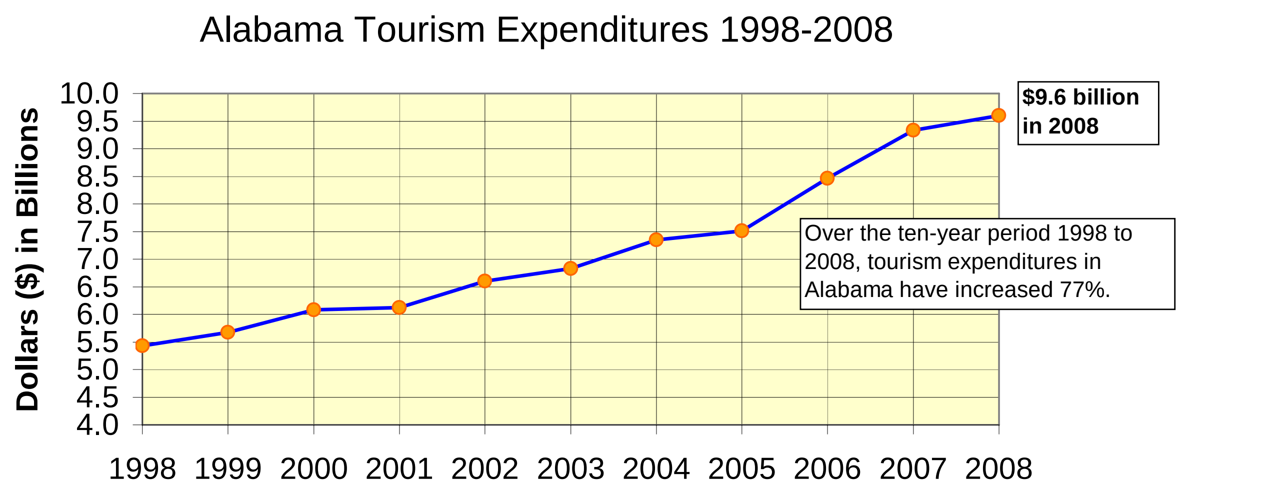
TABLE 19 24
TRAVEL-RELATED EARNINGS BY COUNTY - TOTAL (DIRECT AND INDIRECT)

TABLE 20 26
TRAVEL-RELATED EXPENDITURES BY COUNTY

TABLE 21 28
ANNUAL STATE LODGING TAX

Year	Expenditure Amount ($)
1998	5,428,072,042
1999	5,677,438,119
2000	6,083,680,846
2001	6,120,850,644
2002	6,598,172,037
2003	6,827,262,068
2004	7,351,692,906
2005	7,508,600,725
2006	8,464,797,584
2007	9,333,356,043
2008	9,599,370,556

Figure 1



INTRODUCTION

The purpose of this study is to estimate the economic impact of the travel and tourism industry in Alabama for 2008. 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 <u>Impact of Travel on State Economies</u> (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 2008 report.

Additional sources of information were used in preparing the 2008 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 10, 2009

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 2008, 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,* below.

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	
	2007	2008	2007	2008
BALDWIN	4,671,134	4,537,438	1,143,673	1,092,375
JEFFERSON	2,911,322	2,790,526	1,854,512	1,777,565
MOBILE	2,668,998	2,672,126	1,553,357	1,555,178
MADISON	2,580,895	2,680,905	1,793,722	1,863,229
MONTGOMERY	1,313,604	1,302,542	796,044	789,340
OTHER COUNTIES	8,227,658	8,070,015	8,244,430	8,087,956
STATE OF ALABAMA	**22,373,611**	**22,053,553**	**15,385,739**	**15,165,643**

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*	
	2007	2008	2007	2008	2007	2008
BALDWIN (HOTELS ONLY)	65	57	110	113	110,025	117,337
JEFFERSON	63	58	80	83	379,642	390,395
MADISON	63	61	74	78	169,786	184,475
MOBILE	62	61	75	78	186,650	192,347
MONTGOMERY	56	51	64	65	183,665	204,414
STATE OF ALABAMA	60	57	72	75	1,894,267	1,989,554

*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 over 22 million visitors made Alabama their travel destination in 2008. It is also estimated that Baldwin, Jefferson, Madison, Mobile, and Montgomery counties attracted the largest numbers of travelers. More specifically, 63 percent of the travelers chose these counties as their destination.

TRAVEL INDUSTRY EXPENDITURES IN ALABAMA

In 2008, it is estimated that travelers spent almost $9.6 billion in Alabama. This represents an increase of 3 percent over 2007 spending, as shown in *Table 3*, below.

TABLE 3
TRAVEL EXPENDITURES IN ALABAMA

YEAR	EXPENDITURES	CHANGE
2008	9,599,370,556	3%
2007	9,333,356,043	10%
2006	8,464,797,584	----

In order to compare the growth of travel industry expenditures to Alabama's overall economy, travel expenditures for 2006 through 2008 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 2006-2008*

YEAR	ALABAMA GROSS DOMESTIC PRODUCT	SERVICES	TRAVEL INDUSTRY
2008	1.1%	3.0%	0.8%
2007	1.8%	2.5%	8.3%
2006	2.0%	3.8%	9.2%

As shown in *Table 4,* above, growth in the travel industry for 2008 is less than growth in either the Alabama Gross Domestic Product or the service sector.

Documenting the travel industry's importance and its contribution to the state economy, this report notes that travel-related expenditures represent 5.7 percent of all statewide economic activities in Alabama.

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

* Source: Bureau of Economic Analysis (BEA), U.S. Department of Commerce. For the Alabama Gross Domestic Product and Service percentage changes, the 2006 and 2007 numbers are actual numbers and the 2008 figures are our estimates.

TABLE 5
TRAVEL EXPENDITURES BY CATEGORY - 2008

	EXPENDITURES	SHARE OF TOTAL
LODGING FACILITIES	$ 1,247,863,996	13%
EATING AND DRINKING ESTABLISHMENTS	$ 2,601,302,592	27%
GENERAL RETAIL	$ 921,694,046	10%
ENTERTAINMENT	$ 943,642,449	10%
PUBLIC TRANSPORTATION	$ 1,421,089,689	15%
AUTO TRANSPORTATION	$ 2,463,777,784	26%
TOTAL	**$ 9,599,370,556**	**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 2008, an estimated 114,353 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*, below.

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 2008. Other industries that benefited strongly were lodging facilities and entertainment.

TABLE 6
TRAVEL-RELATED DIRECT EMPLOYMENT - 2008

	PERSONS EMPLOYED	SHARE OF TOTAL
LODGING FACILITIES	23,051	20%
EATING AND DRINKING ESTABLISHMENTS	60,906	53%
GENERAL RETAIL	7,122	6%
ENTERTAINMENT	15,068	13%
PUBLIC TRANSPORTATION	3,038	3%
AUTO TRANSPORTATION	5,168	5%
TOTAL	**114,353**	**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* (page 6) shows the direct, indirect, and overall job impact of the travel industry on Alabama employment.

According to *Table 7*, the 114,353 direct jobs led to the creation of 55,298 additional, or indirect, jobs in the state in 2008.

TABLE 7
TRAVEL INDUSTRY TOTAL (IMPACT) EMPLOYMENT - 2008

	DIRECT	**INDIRECT (OTHER INDUSTRIES)**	**TOTAL**
LODGING FACILITIES	23,051	14,556	37,607
EATING AND DRINKING ESTABLISHMENTS	60,906	22,956	83,862
GENERAL RETAIL	7,122	3,166	10,288
ENTERTAINMENT	15,068	5,815	20,883
PUBLIC TRANSPORTATION	3,038	3,260	6,298
AUTO TRANSPORTATION	5,168	5,545	10,713
TOTAL	**114,353**	**55,298**	**169,651**

This overall job creation impact of 169,651 jobs is impressive. According to this analysis, 8.5 percent of all the non-agricultural employment in the State of Alabama in 2008 was directly and indirectly associated with the state's travel industry.*

Furthermore, the analysis shows that every $83,945 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 2008 are presented in *Table 8,* below.

TABLE 8
TRAVEL-RELATED DIRECT EARNINGS - 2008

	EARNINGS	**SHARE OF TOTAL**
LODGING FACILITIES	$ 417,763,164	20%
EATING AND DRINKING ESTABLISHMENTS	$ 870,870,867	41%
GENERAL RETAIL	$ 133,578,847	6%
ENTERTAINMENT	$ 315,915,081	15%
PUBLIC TRANSPORTATION	$ 234,507,395	11%
AUTO TRANSPORTATION	$ 137,846,090	7%
TOTAL	**$ 2,110,481,444**	**100%**

* The 2008 Alabama state non-agricultural employment was 1,994,200. This information was provided by the Alabama Department of Industrial Relations – Labor Market Division.

It is estimated that, in 2008, the travel industry was responsible for generating over $2 billion in direct earnings in Alabama. The growth rate in direct travel-related earnings shows an increase of 2.9 percent over 2007.

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,* below.

TABLE 9
TRAVEL INDUSTRY TOTAL (IMPACT) EARNINGS - 2008

	DIRECT	**INDIRECT (OTHER INDUSTRIES)**	**TOTAL**
LODGING FACILITIES	$ 417,763,164	$ 366,963,163	$ 784,726,327
EATING AND DRINKING ESTABLISHMENTS	$ 870,870,867	$ 680,063,061	$ 1,550,933,928
GENERAL RETAIL	$ 133,578,847	$ 83,927,590	$ 217,506,437
ENTERTAINMENT	$ 315,915,081	$ 225,184,270	$ 541,099,351
PUBLIC TRANSPORTATION	$ 234,507,395	$ 201,418,401	$ 435,925,796
AUTO TRANSPORTATION	$ 137,846,090	$ 118,396,006	$ 256,242,096
TOTAL	**$ 2,110,481,444**	**$ 1,675,952,491**	**$ 3,786,433,935**

The total impact of the travel industry on Alabama's earning power is estimated at over $3.7 billion for 2008. This includes direct earnings of over $2 billion and an indirect impact of over $1.6 billion. This suggests that the industry was responsible for 3.5 percent of total earnings in the state in 2008.

Additionally, every $1 in travel-related spending translates to $0.22 in direct earnings. The indirect impact is estimated to amount to an additional $0.17 in earnings, bringing the total to $0.39.

This suggests that for every $1 in travel-related expenditures, the state directly and indirectly retains $0.39 in earnings for its citizens.

TRAVEL-GENERATED TAX REVENUE

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

TABLE 10
GOVERNMENT REVENUE ASSOCIATED WITH TRAVEL INDUSTRY 2006-2008

YEAR	STATE REVENUE	LOCAL REVENUE	TOTAL	% CHANGE
2008	$ 501,368,889	$ 201,016,856	$ 702,385,745	3%
2007	$ 487,475,124	$ 195,446,345	$ 682,921,469	9%
2006	$ 448,612,511	$ 179,864,922	$ 628,477,433	----

We estimate that in 2008, over $702 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 $404 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 2000 number of Alabama households was 1,737,080. This information was provided by the U.S. Census Bureau.

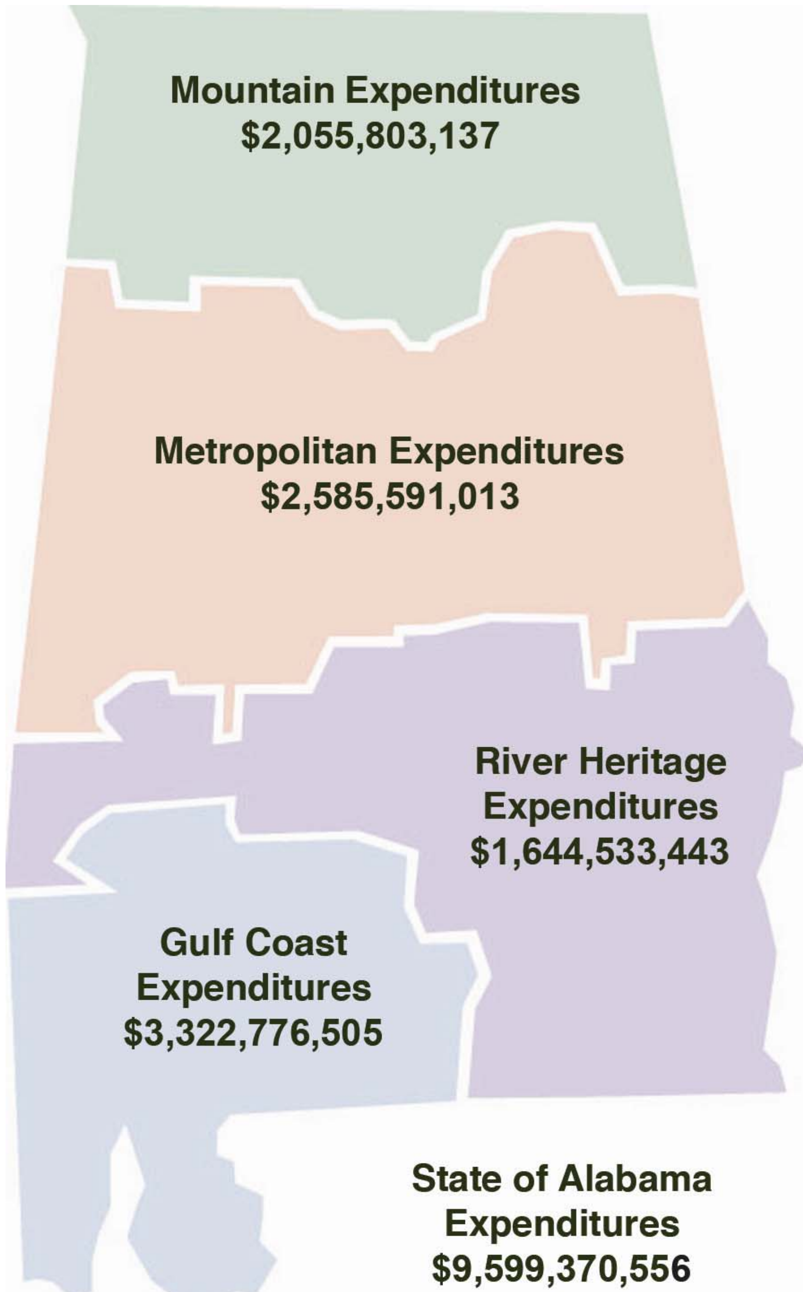
ALABAMA TRAVEL DATA BY REGION

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

TABLE 11
ALABAMA REGIONAL TOURISM DATA

TOTAL EXPENDITURES ($)	2007	2008	GROWTH	PERCENTAGE OF STATE TOTAL
MOUNTAIN REGION	1,912,091,732	2,055,803,137	8%	21%
METROPOLITAN REGION	2,542,762,598	2,585,591,013	2%	27%
RIVER HERITAGE REGION	1,584,555,597	1,644,533,443	4%	17%
GULF COAST REGION	3,288,736,318	3,322,776,505	1%	35%
STATE OF ALABAMA	9,333,356,043	9,599,370,556	3%	100%
TRAVEL-RELATED EARNINGS ($)	**2007**	**2008**	**GROWTH**	**PERCENTAGE OF STATE TOTAL**
MOUNTAIN REGION	646,227,157	678,524,340	5%	18%
METROPOLITAN REGION	1,063,627,196	1,076,040,249	1%	28%
RIVER HERITAGE REGION	674,843,104	693,331,941	3%	18%
GULF COAST REGION	1,295,299,898	1,338,857,113	3%	35%
STATE OF ALABAMA	3,681,505,557	3,786,433,935	3%	100%
TRAVEL-RELATED EMPLOYMENT	**2007**	**2008**	**GROWTH**	**PERCENTAGE OF STATE TOTAL**
TOTAL – DIRECT AND INDIRECT				
MOUNTAIN REGION	29,824	30,403	2%	18%
METROPOLITAN REGION	49,087	48,212	-2%	28%
RIVER HERITAGE REGION	31,145	31,066	-0.3%	18%
GULF COAST REGION	59,777	59,987	0.4%	35%
STATE OF ALABAMA	169,898	169,651	-0.1%	100%
DIRECT				
MOUNTAIN REGION	20,102	20,491	2%	18%
METROPOLITAN REGION	33,087	32,496	-2%	28%
RIVER HERITAGE REGION	20,990	20,939	-0.2%	18%
GULF COAST REGION	40,293	40,435	0.4%	35%
STATE OF ALABAMA	114,520	114,353	-0.1%	100%

FIGURE 2
2008 TRAVEL-RELATED TOTAL
EXPENDITURES BY ALABAMA TRAVEL
REGION



TRAVEL-GENERATED EMPLOYMENT: COUNTY-BY-COUNTY BASIS

Total travel-generated employment in 2008 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 17 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 41 percent of all travel-related employment.
- Seven counties - Baldwin, Jefferson, Madison, Mobile, Montgomery, Shelby, and Tuscaloosa - account for 124,809 travel-related workers, which is 74 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 2008.

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	2006	2007	2008	2007-2008 Rate of Growth
Autauga	577	530	474	-11%
Baldwin	26,167	28,159	28,018	-1%
Barbour	411	439	437	-0.5%
Bibb	110	72	55	-24%
Blount	104	95	95	0.0%
Bullock	18	17	15	-12%
Butler	519	514	499	-3%
Calhoun	1,061	956	898	-6%
Chambers	194	202	202	0.0%
Cherokee	163	160	158	-1%
Chilton	415	411	388	-6%
Choctaw	43	43	49	14%
Clarke	374	417	419	0.5%
Clay	6	7	8	14%
Cleburne	85	105	108	3%
Coffee	530	541	565	4%
Colbert	663	661	658	-0.5%
Conecuh	214	207	206	-0.5%
Coosa	28	30	29	-3%
Covington	340	344	339	-1%
Crenshaw	20	20	19	-5%
Cullman	1,063	1,054	1,034	-2%
Dale	358	380	366	-4%
Dallas	1,101	1,111	1,115	0.4%
Dekalb	675	711	700	-2%
Elmore	1,021	1,231	1,293	5%
Escambia	334	386	405	5%
Etowah	1,336	1,393	1,363	-2%
Fayette	29	30	31	3%
Franklin	129	135	135	0.0%
Geneva	46	44	40	-9%
Greene	16	18	24	33%
Hale	14	13	13	0.0%
Henry	47	44	45	2%
Houston	2,706	2,728	2,708	-1%
Jackson	378	383	368	-4%

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

COUNTY	2006	2007	2008	2007-2008 RATE OF GROWTH
JEFFERSON	19,797	19,819	19,398	-2%
LAMAR	10	10	10	0.0%
LAUDERDALE	1,393	1,398	1,426	2%
LAWRENCE	162	173	166	-4%
LEE	3,046	3,240	3,331	3%
LIMESTONE	756	815	819	0.5%
LOWNDES	0	0	0	-----
MACON	215	208	186	-11%
MADISON	8,723	9,343	9,647	3%
MARENGO	325	394	408	4%
MARION	175	174	171	-2%
MARSHALL	1,340	1,604	1,726	8%
MOBILE	9,870	10,823	11,082	2%
MONROE	280	293	295	1%
MONTGOMERY	7,704	7,807	7,725	-1%
MORGAN	1,833	1,915	1,929	1%
PERRY	32	30	28	-7%
PICKENS	29	32	30	-6%
PIKE	654	675	662	-2%
RANDOLPH	89	91	83	-9%
RUSSELL	618	587	571	-3%
SHELBY	4,366	4,184	4,091	-2%
ST. CLAIR	870	853	836	-2%
SUMTER	197	187	176	-6%
TALLADEGA	808	869	855	-2%
TALLAPOOSA	458	468	471	1%
TUSCALOOSA	3,861	4,121	4,166	1%
WALKER	502	579	596	3%
WASHINGTON	9	8	10	25%
WILCOX	85	93	92	-1%
WINSTON	81	88	96	9%
OUT OF STATE *	23	48	-8	-117%
STATE TOTAL	**109,606**	**114,520**	**114,353**	**-0.1%**

*Number is negative for 2008 because state lodging tax payments originally credited to this category were removed and applied to county categories for which the tax amounts were intended.

Table 13
Total (Direct and Indirect)
Travel-Related Employment by County

County	2006	2007	2008	2007-2008 Rate of Growth
Autauga	856	787	703	-11%
Baldwin	38,821	41,775	41,567	-0.5%
Barbour	610	652	649	-0.5%
Bibb	164	106	82	-23%
Blount	154	141	142	1%
Bullock	27	25	23	-8%
Butler	770	763	740	-3%
Calhoun	1,574	1,418	1,333	-6%
Chambers	288	299	300	0.3%
Cherokee	241	238	235	-1%
Chilton	616	609	575	-6%
Choctaw	64	64	72	13%
Clarke	555	619	621	0.3%
Clay	8	10	12	20%
Cleburne	126	156	161	3%
Coffee	786	803	838	4%
Colbert	984	981	976	-1%
Conecuh	317	308	305	-1%
Coosa	41	45	44	-2%
Covington	504	511	503	-2%
Crenshaw	30	29	29	0.0%
Cullman	1,577	1,564	1,534	-2%
Dale	531	563	543	-4%
Dallas	1,633	1,649	1,654	0.3%
Dekalb	1,001	1,054	1,038	-2%
Elmore	1,514	1,826	1,918	5%
Escambia	495	572	601	5%
Etowah	1,983	2,066	2,023	-2%
Fayette	43	44	45	2%
Franklin	191	200	200	0.0%
Geneva	68	66	60	-9%
Greene	23	27	36	33%
Hale	21	19	19	0.0%
Henry	70	66	66	0.0%
Houston	4,015	4,048	4,018	-1%
Jackson	561	569	547	-4%

Table 13 (continued)
Total (Direct and Indirect)
Travel-Related Employment by County

County	2006	2007	2008	2007-2008 Rate of Growth
Jefferson	29,370	29,403	28,779	-2%
Lamar	14	15	15	0.0%
Lauderdale	2,067	2,074	2,116	2%
Lawrence	241	257	246	-4%
Lee	4,520	4,807	4,942	3%
Limestone	1,121	1,209	1,215	0.5%
Lowndes	0	0	0	-----
Macon	319	309	276	-11%
Madison	12,942	13,861	14,312	3%
Marengo	482	585	605	3%
Marion	260	259	254	-2%
Marshall	1,987	2,380	2,561	8%
Mobile	14,643	16,057	16,442	2%
Monroe	416	434	437	1%
Montgomery	11,429	11,583	11,460	-1%
Morgan	2,720	2,841	2,861	1%
Perry	48	45	41	-9%
Pickens	43	48	45	-6%
Pike	971	1,001	983	-2%
Randolph	132	135	123	-9%
Russell	917	871	847	-3%
Shelby	6,477	6,207	6,069	-2%
St. Clair	1,291	1,266	1,240	-2%
Sumter	293	278	261	-6%
Talladega	1,199	1,289	1,268	-2%
Tallapoosa	679	695	699	1%
Tuscaloosa	5,727	6,114	6,180	1%
Walker	745	859	885	3%
Washington	14	12	14	17%
Wilcox	126	137	137	0.0%
Winston	120	130	143	10%
Out of State *	33	65	-17	-126%
State Total	**162,608**	**169,898**	**169,651**	**-0.1%**

*Number is negative for 2008 because state lodging tax payments originally credited to this category were removed and applied to county categories for which the tax amounts were intended.

Table 14
Total Travel-Related Employment by County
Ordered by Size

County	2008	Share of Total
Baldwin	41,567	24.5%
Jefferson	28,779	17.0%
Mobile	16,442	9.7%
Madison	14,312	8.4%
Montgomery	11,460	6.8%
Tuscaloosa	6,180	3.6%
Shelby	6,069	3.6%
Lee	4,942	2.9%
Houston	4,018	2.4%
Morgan	2,861	1.7%
Marshall	2,561	1.5%
Lauderdale	2,116	1.2%
Etowah	2,023	1.2%
Elmore	1,918	1.1%
Dallas	1,654	1.0%
Cullman	1,534	0.9%
Calhoun	1,333	0.8%
Talladega	1,268	0.7%
St. Clair	1,240	0.7%
Limestone	1,215	0.7%
Dekalb	1,038	0.6%
Pike	983	0.6%
Colbert	976	0.6%
Walker	885	0.5%
Russell	847	0.5%
Coffee	838	0.5%
Butler	740	0.4%
Autauga	703	0.4%
Tallapoosa	699	0.4%
Barbour	649	0.4%
Clarke	621	0.4%
Marengo	605	0.4%
Escambia	601	0.4%
Chilton	575	0.3%
Jackson	547	0.3%
Dale	543	0.3%
Covington	503	0.3%
Monroe	437	0.3%
Conecuh	305	0.2%
Chambers	300	0.2%

Table 14 (continued)
Total Travel-Related Employment by County
Ordered by Size

County	2008	Share of Total
Macon	276	0.2%
Sumter	261	0.2%
Marion	254	0.1%
Lawrence	246	0.1%
Cherokee	235	0.1%
Franklin	200	0.1%
Cleburne	161	0.1%
Winston	143	0.1%
Blount	142	0.1%
Wilcox	137	0.1%
Randolph	123	0.1%
Bibb	82	0.05%
Choctaw	72	0.04%
Henry	66	0.04%
Geneva	60	0.04%
Fayette	45	0.03%
Pickens	45	0.03%
Coosa	44	0.03%
Perry	41	0.02%
Greene	36	0.02%
Crenshaw	29	0.02%
Bullock	23	0.01%
Hale	19	0.01%
Lamar	15	0.01%
Washington	14	0.01%
Clay	12	0.01%
Lowndes	0	0.00%
Out of State *	-17	----
State Total	**169,651**	**100%**

*Number is negative for 2008 because state lodging tax payments originally credited to this category were removed and applied to county categories for which the tax amounts were intended.

TABLE 15
COUNTIES WITH LARGEST
TOTAL EMPLOYMENT GROWTH IN 2008

COUNTY	2006	2007	2008	2007-2008 RATE OF GROWTH
GREENE	23	27	36	33%
CLAY	8	10	12	20%
WASHINGTON	14	12	14	17%
CHOCTAW	64	64	72	13%
WINSTON	120	130	143	10%
MARSHALL	1,987	2,380	2,561	8%
ESCAMBIA	495	572	601	5%
ELMORE	1,514	1,826	1,918	5%
COFFEE	786	803	838	4%
MARENGO	482	585	605	3%
MADISON	12,942	13,861	14,312	3%
CLEBURNE	126	156	161	3%
WALKER	745	859	885	3%
LEE	4,520	4,807	4,942	3%
MOBILE	14,643	16,057	16,442	2%
FAYETTE	43	44	45	2%
LAUDERDALE	2,067	2,074	2,116	2%

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 below, titled *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 59.1 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 21.9 percent and 18.9 percent, respectively, of state lodging taxes being collected during these periods.

FIGURE 3

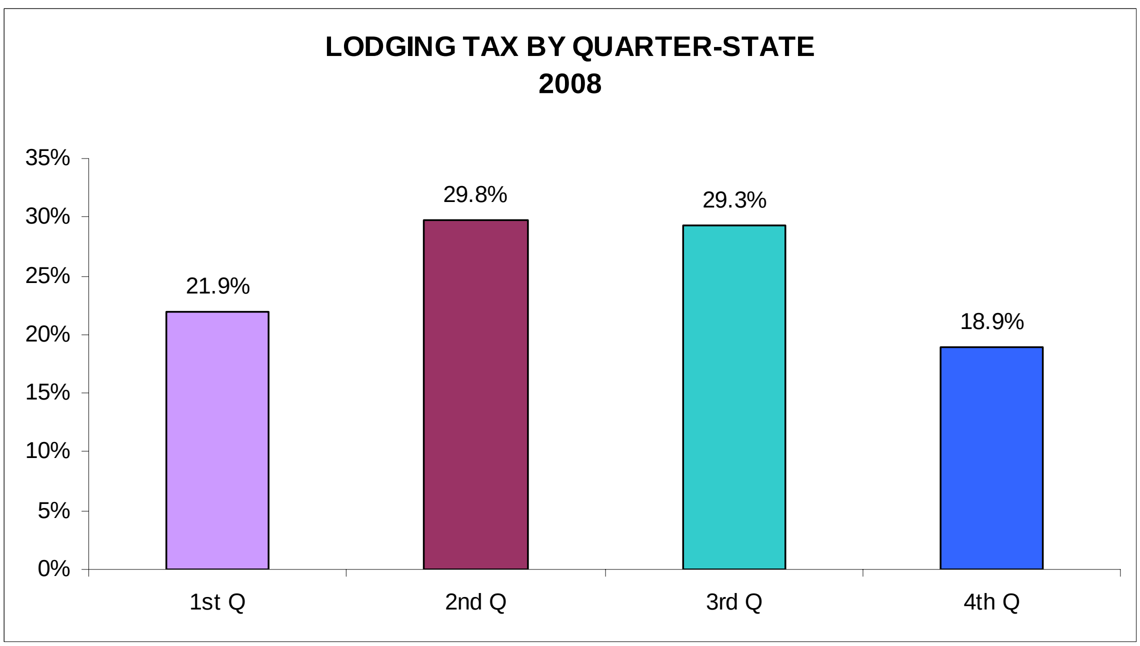


Table 16 represents the quarterly fluctuations for the seven counties in the state that have the highest levels of travel and tourism.

- Baldwin County shows the most seasonality in travel and tourism activities. Three-fourths (75 percent) of all 2008 lodging taxes in this county were collected in the second and third quarters. In the second quarter 37 percent was collected, while the third quarter accounted for 38 percent.

- 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 its highest activity during the third and fourth quarters. Mobile showed its highest activity during the first, second, and third quarters.

TABLE 16
RATIO OF COUNTIES' QUARTERLY TO ANNUAL LODGING TAX

	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
BALDWIN	15%	37%	38%	10%
JEFFERSON	25%	27%	26%	22%
MADISON	25%	28%	26%	21%
MOBILE	27%	27%	27%	20%
MONTGOMERY	25%	27%	27%	20%
SHELBY	25%	29%	26%	20%
TUSCALOOSA	22%	25%	27%	26%

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:

- 65 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 terms of travel-related growth among MSAs in 2008, the areas showing the greatest growth were Florence-Muscle Shoals (11 percent), Auburn-Opelika (10 percent) and Huntsville (10 percent). Positive growth in the remaining MSAs was as follows: Mobile (6 percent), Tuscaloosa (5 percent), Dothan (4 percent), Montgomery (4 percent), Decatur (4 percent) and Birmingham-Hoover (2 percent).

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

NORTHERN AREA	DECATUR, FLORENCE-MUSCLE SHOALS AND HUNTSVILLE
CENTRAL AREA	ANNISTON-OXFORD, AUBURN-OPELIKA, BIRMINGHAM-HOOVER, GADSDEN, 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 38.4 percent of the state's total.

- The Northern Area is second, in terms of travel and tourism activities, with 15.4 percent of the state's total.

- The Southern Area is ranked third in comparison to the Central and Northern areas, with an 11.6 percent share of the state's travel and tourism activities.

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

MSAS	2006	2007	2008
ANNISTON-OXFORD	2.0%	1.8%	1.8%
AUBURN-OPELIKA	2.6%	2.7%	2.9%
BIRMINGHAM-HOOVER	23.9%	22.0%	21.7%
DECATUR	2.1%	2.1%	2.2%
DOTHAN	2.4%	2.2%	2.3%
FLORENCE-MUSCLE SHOALS	2.2%	2.0%	2.2%
GADSDEN	1.4%	1.4%	1.4%
HUNTSVILLE	9.8%	10.4%	11.0%
MOBILE	8.3%	9.1%	9.3%
MONTGOMERY	7.5%	7.1%	7.2%
TUSCALOOSA	3.3%	3.4%	3.5%

TABLE 18
MSA STATE LODGING TAX BY DESIGNATED DEMOGRAPHIC AREAS

AREAS	2006	2007	2008
NORTHERN	14.1%	14.5%	15.4%
CENTRAL – TOTAL	40.6%	38.5%	38.4%
CENTRAL – ANNISTON-OXFORD, BIRMINGHAM-HOOVER, GADSDEN AND TUSCALOOSA	30.5%	28.7%	28.4%
CENTRAL –AUBURN-OPELIKA AND MONTGOMERY	10.1%	9.8%	10.1%
SOUTHERN	10.6%	11.3%	11.6%

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

COUNTY	2006	2007	2008	2007-2008 RATE OF GROWTH
AUTAUGA	17,828,802	17,044,250	15,698,608	-8%
BALDWIN	808,846,286	905,221,315	927,726,351	2%
BARBOUR	12,710,994	14,124,309	14,474,192	2%
BIBB	3,407,649	2,303,793	1,834,931	-20%
BLOUNT	3,201,081	3,064,017	3,162,147	3%
BULLOCK	569,985	550,297	504,456	-8%
BUTLER	16,033,432	16,524,021	16,509,831	-0.1%
CALHOUN	32,797,275	30,720,602	29,749,658	-3%
CHAMBERS	5,999,592	6,485,677	6,686,581	3%
CHEROKEE	5,029,823	5,154,288	5,238,338	2%
CHILTON	12,842,585	13,198,227	12,841,397	-3%
CHOCTAW	1,341,898	1,377,767	1,615,072	17%
CLARKE	11,564,711	13,418,555	13,871,155	3%
CLAY	170,817	213,884	257,777	21%
CLEBURNE	2,623,821	3,378,543	3,584,934	6%
COFFEE	16,384,297	17,405,835	18,702,198	7%
COLBERT	20,502,380	21,252,107	21,777,753	2%
CONECUH	6,602,724	6,665,059	6,818,084	2%
COOSA	851,082	966,107	972,386	1%
COVINGTON	10,495,375	11,068,786	11,222,517	1%
CRENSHAW	615,038	636,087	637,939	0.3%
CULLMAN	32,855,911	33,898,942	34,247,219	1%
DALE	11,062,244	12,203,198	12,129,471	-1%
DALLAS	34,018,967	35,726,106	36,917,644	3%
DEKALB	20,852,508	22,844,093	23,163,319	1%
ELMORE	31,547,206	39,557,280	42,800,965	8%
ESCAMBIA	10,321,596	12,401,785	13,406,717	8%
ETOWAH	41,306,935	44,778,405	45,142,177	1%
FAYETTE	886,175	953,466	1,012,293	6%
FRANKLIN	3,975,320	4,339,112	4,467,587	3%
GENEVA	1,418,447	1,429,955	1,334,375	-7%
GREENE	481,828	593,236	805,053	36%
HALE	429,183	404,122	417,199	3%
HENRY	1,459,307	1,426,000	1,474,102	3%
HOUSTON	83,654,287	87,709,272	89,676,267	2%
JACKSON	11,686,144	12,323,231	12,201,604	-1%

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

COUNTY	2006	2007	2008	2007-2008 RATE OF GROWTH
JEFFERSON	611,946,402	637,139,838	642,308,904	1%
LAMAR	298,904	317,499	342,383	8%
LAUDERDALE	43,063,772	44,935,105	47,222,225	5%
LAWRENCE	5,013,679	5,559,919	5,483,158	-1%
LEE	94,168,058	104,167,681	110,294,930	6%
LIMESTONE	23,358,386	26,198,228	27,126,146	4%
LOWNDES	0	0	0	-----
MACON	6,639,733	6,697,640	6,170,203	-8%
MADISON	269,643,942	300,346,674	319,423,575	6%
MARENGO	10,043,951	12,666,844	13,497,319	7%
MARION	5,420,475	5,604,589	5,665,381	1%
MARSHALL	41,407,520	51,562,559	57,152,791	11%
MOBILE	305,085,691	347,933,208	366,960,353	5%
MONROE	8,665,084	9,405,542	9,757,243	4%
MONTGOMERY	238,129,096	250,990,006	255,775,187	2%
MORGAN	56,662,438	61,551,168	63,859,485	4%
PERRY	998,104	979,494	913,761	-7%
PICKENS	905,524	1,029,837	1,004,134	-2%
PIKE	20,228,602	21,688,123	21,930,575	1%
RANDOLPH	2,753,777	2,917,802	2,755,586	-6%
RUSSELL	19,098,444	18,873,375	18,913,820	0.2%
SHELBY	134,945,726	134,496,666	135,461,530	1%
ST. CLAIR	26,888,382	27,428,319	27,684,423	1%
SUMTER	6,102,212	6,025,696	5,824,265	-3%
TALLADEGA	24,977,539	27,928,730	28,302,949	1%
TALLAPOOSA	14,145,524	15,059,716	15,601,034	4%
TUSCALOOSA	119,333,167	132,481,535	137,934,565	4%
WALKER	15,524,791	18,604,407	19,744,506	6%
WASHINGTON	284,648	254,434	317,210	25%
WILCOX	2,632,750	2,976,272	3,052,270	3%
WINSTON	2,493,159	2,814,720	3,191,435	13%
OUT OF STATE *	772,467	1,508,202	-319,708	-121%
STATE TOTAL	**3,388,007,652**	**3,681,505,557**	**3,786,433,935**	**3%**

*Number is negative for 2008 because state lodging tax payments originally credited to this category were removed and applied to county categories for which the tax amounts were intended.

TABLE 20
TRAVEL-RELATED EXPENDITURES BY COUNTY

COUNTY	2006	2007	2008	2007-2008 RATE OF GROWTH
AUTAUGA	43,320,407	36,766,863	30,238,144	-18%
BALDWIN	1,965,333,938	2,288,106,482	2,266,360,221	-1%
BARBOUR	30,885,162	35,481,933	35,353,470	-0.4%
BIBB	8,279,902	2,545,127	2,070,353	-19%
BLOUNT	8,955,073	7,620,893	9,009,810	18%
BULLOCK	1,384,950	1,200,779	959,444	-20%
BUTLER	38,958,019	38,684,805	38,383,639	-1%
CALHOUN	77,891,215	63,198,601	63,261,180	0.1%
CHAMBERS	14,577,804	15,896,999	16,516,612	4%
CHEROKEE	15,108,286	14,831,343	15,569,661	5%
CHILTON	31,204,901	30,810,730	28,230,105	-8%
CHOCTAW	3,260,542	3,213,288	4,876,440	52%
CLARKE	28,099,925	34,950,981	34,431,681	-1%
CLAY	415,051	589,946	806,588	37%
CLEBURNE	6,375,358	9,499,688	9,318,862	-2%
COFFEE	39,810,550	41,975,727	49,647,530	18%
COLBERT	59,642,231	59,912,515	63,679,539	6%
CONECUH	16,043,292	15,274,388	16,597,904	9%
COOSA	2,067,957	2,471,571	2,294,126	-7%
COVINGTON	28,042,844	29,149,682	29,535,288	1%
CRENSHAW	1,494,418	1,494,418	1,494,418	0.0%
CULLMAN	92,629,062	92,185,045	94,442,286	2%
DALE	26,879,031	30,461,175	27,902,316	-8%
DALLAS	82,659,254	85,210,039	91,577,557	7%
DEKALB	60,146,169	67,274,188	65,818,531	-2%
ELMORE	76,653,371	109,217,788	114,922,020	5%
ESCAMBIA	25,079,403	33,193,919	35,945,326	8%
ETOWAH	119,375,063	130,875,167	127,076,177	-3%
FAYETTE	2,151,900	2,325,468	2,632,353	13%
FRANKLIN	9,659,229	10,729,328	11,008,389	3%
GENEVA	3,446,541	3,272,511	2,658,562	-19%
GREENE	738,815	1,020,269	1,811,279	78%
HALE	1,042,830	856,053	1,033,073	21%
HENRY	3,545,823	3,154,643	3,659,110	16%
HOUSTON	203,263,108	208,863,912	218,092,639	4%
JACKSON	33,214,856	34,518,244	32,571,796	-6%

Table 20 (continued)
Travel-Related Expenditures by County

County	2006	2007	2008	2007-2008 Rate of Growth
Jefferson	1,509,003,510	1,529,269,874	1,542,774,936	1%
Lamar	726,276	765,582	914,313	19%
Lauderdale	127,149,832	129,419,480	146,699,130	13%
Lawrence	13,798,713	15,792,701	14,055,837	-11%
Lee	228,809,457	260,652,090	285,660,290	10%
Limestone	65,972,151	77,116,418	78,501,331	2%
Lowndes	0	0	0	-----
Macon	16,133,217	15,337,554	11,891,686	-22%
Madison	779,021,641	898,997,483	991,111,856	10%
Marengo	24,404,782	35,113,994	35,336,597	1%
Marion	15,757,958	15,750,096	16,128,006	2%
Marshall	123,168,370	173,430,616	195,102,467	12%
Mobile	741,296,923	893,566,446	944,031,090	6%
Monroe	21,054,412	23,140,211	24,376,546	5%
Montgomery	522,686,615	542,683,643	558,425,462	3%
Morgan	160,331,018	176,470,324	185,825,575	5%
Perry	2,425,193	2,177,239	1,819,223	-16%
Pickens	3,359,368	4,028,882	3,386,157	-16%
Pike	49,151,438	52,756,392	52,214,104	-1%
Randolph	6,691,125	7,018,999	5,655,360	-19%
Russell	46,405,380	42,276,551	44,239,091	5%
Shelby	327,890,996	304,079,933	320,014,718	5%
St. Clair	65,333,365	63,546,410	65,678,590	3%
Sumter	14,827,149	13,486,303	12,617,849	-6%
Talladega	60,690,400	70,540,701	67,674,089	-4%
Tallapoosa	34,370,780	36,391,588	38,877,325	7%
Tuscaloosa	289,955,615	332,546,647	346,863,177	4%
Walker	37,722,121	49,695,988	51,340,745	3%
Washington	691,638	503,891	1,033,737	105%
Wilcox	6,397,053	7,587,810	7,465,636	-2%
Winston	6,057,875	7,167,891	9,202,746	28%
Out of State*	1,876,933	5,209,798	-9,333,542	-279%
State Total	**8,464,797,584**	**9,333,356,043**	**9,599,370,556**	**3%**

*Number is negative for 2008 because state lodging tax payments originally credited to this category were removed and applied to county categories for which the tax amounts were intended.

TABLE 21
ANNUAL STATE LODGING TAX

COUNTY	2006	2007	2008	2007-2008 DOLLAR INCREASE/DECREASE	2007-2008 RATE OF CHANGE
AUTAUGA	204,399	173,478	142,673	-30,805	-18%
BALDWIN	9,691,061	11,282,653	11,175,422	-107,231	-1%
BARBOUR	145,726	167,415	166,809	-606	-0.4%
BIBB	40,570	12,471	10,144	-2,327	-19%
BLOUNT*	47,184	40,155	47,473	7,318	18%
BULLOCK	6,786	5,884	4,701	-1,183	-20%
BUTLER	180,474	179,208	177,813	-1,395	-1%
CALHOUN	816,318	832,491	833,315	824	0.1%
CHAMBERS	69,425	75,708	78,659	2,951	4%
CHEROKEE*	73,441	72,095	75,684	3,589	5%
CHILTON	147,235	145,375	133,198	-12,177	-8%
CHOCTAW	15,976	15,744	23,894	8,150	52%
CLARKE	132,584	164,910	162,459	-2,451	-1%
CLAY	2,034	2,891	3,952	1,061	37%
CLEBURNE	31,238	46,546	45,660	-886	-2%
COFFEE	193,205	203,713	240,946	37,233	18%
COLBERT*	293,813	295,145	313,702	18,557	6%
CONECUH	78,609	74,841	81,326	6,485	9%
COOSA	10,133	12,110	11,241	-869	-7%
COVINGTON	121,449	126,243	127,913	1,670	1%
CRENSHAW &&	7,322	35,009	21,726	-13,283	-38%
CULLMAN*	462,287	460,071	471,336	11,265	2%
DALE	126,824	143,725	131,652	-12,073	-8%
DALLAS	245,429	253,002	271,908	18,906	7%
DEKALB*	307,369	343,796	336,357	-7,439	-2%
ELMORE	375,585	535,144	563,093	27,949	5%
ESCAMBIA	122,884	162,643	176,124	13,481	8%
ETOWAH*	597,489	655,049	636,034	-19,015	-3%
FAYETTE	10,550	11,401	12,906	1,505	13%
FRANKLIN*	58,597	65,088	66,781	1,693	3%
GENEVA	16,887	16,035	13,026	-3,009	-19%
GREENE	5,682	7,846	13,929	6,083	78%
HALE	5,061	4,155	5,014	859	21%
HENRY	17,374	15,457	17,929	2,472	16%
HOUSTON	959,059	985,485	1,029,029	43,544	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.

&& For 2007-2008 an audit resulted in abnormally high state lodging tax collection. Arbitrary adjustments were made to minimize the effects of this abnormal collection.

TABLE 21 (CONTINUED)
ANNUAL STATE LODGING TAX

COUNTY	2006	2007	2008	2007-2008 DOLLAR INCREASE/DECREASE	2007-2008 RATE OF CHANGE
JACKSON* ±	190,429	184,051	169,093	-14,958	-8%
JEFFERSON	7,658,708	7,858,884	7,928,286	69,402	1%
LAMAR	3,559	3,751	4,480	729	19%
LAUDERDALE*	611,472	622,387	705,486	83,099	13%
LAWRENCE*	73,902	84,582	75,279	-9,303	-11%
LEE	1,079,595	1,229,838	1,347,835	117,997	10%
LIMESTONE*	328,656	384,173	391,073	6,900	2%
LOWNDES	0	0	0	0	----
MACON	79,049	75,151	58,267	-16,884	-22%
MADISON*	3,759,747	4,338,779	4,783,346	444,567	10%
MARENGO&&	119,578	172,051	214,142	42,091	24%
MARION*	79,899	79,859	81,775	1,916	2%
MARSHALL* ±	484,020	483,797	559,827	76,030	16%
MOBILE	3,434,077	4,139,470	4,373,249	233,779	6%
MONROE	103,162	113,382	119,440	6,058	5%
MONTGOMERY ±	2,529,115	2,536,027	2,670,969	134,942	5%
MORGAN*	804,562	885,552	932,497	46,945	5%
PERRY	11,770	10,566	8,829	-1,737	-16%
PICKENS	10,781	12,929	10,867	-2,062	-16%
PIKE	240,832	258,495	255,838	-2,657	-1%
RANDOLPH	32,785	34,392	27,710	-6,682	-19%
RUSSELL	218,955	199,474	208,734	9,260	5%
SHELBY	1,532,899	1,421,582	1,496,077	74,495	5%
ST. CLAIR	320,120	311,364	321,811	10,447	3%
SUMTER	71,958	65,451	61,236	-4,215	-6%
TALLADEGA	283,729	329,780	316,378	-13,402	-4%
TALLAPOOSA	168,410	178,311	190,491	12,180	7%
TUSCALOOSA	1,343,227	1,540,531	1,606,853	66,322	4%
WALKER	184,830	243,500	251,559	8,059	3%
WASHINGTON	3,389	2,469	5,065	2,596	105%
WILCOX	30,753	36,477	35,890	-587	-2%
WINSTON*	36,750	43,483	55,828	12,345	28%
OUT OF STATE**	9,196	25,525	-45,732	-71,257	-279%
STATE TOTAL	**41,459,973**	**45,529,045**	**46,846,306**	**1,317,261**	**3%**

* 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.

&& For 2007-2008 an audit resulted in abnormally high state lodging tax collection. Arbitrary adjustments were made to minimize the effects of this abnormal collection.

**Number is negative for 2008 because state lodging tax payments originally credited to this category were removed and applied to county categories for which the tax amounts were intended.

The Alabama Tourism Department
401 Adams Avenue, Suite 126 (36104)
P.O. Box 4927
Montgomery, AL 36103-4927