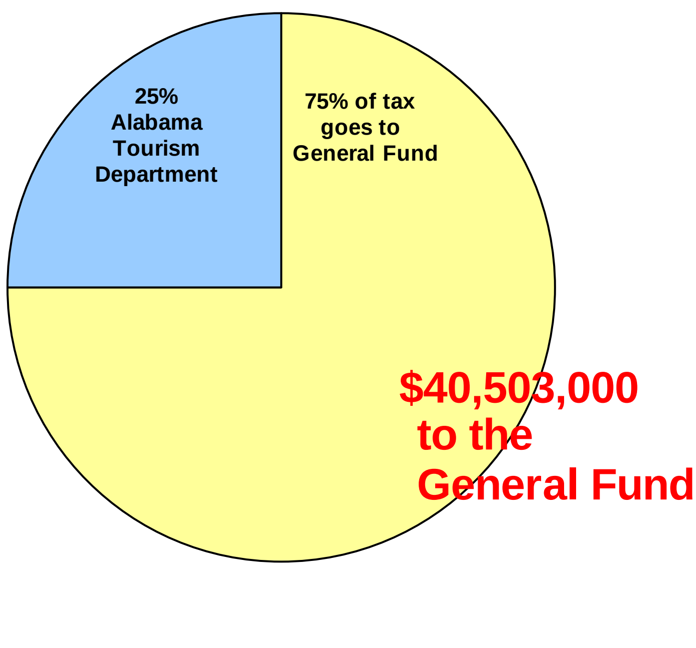
ECONOMIC IMPACT
ALABAMA TRAVEL INDUSTRY 2013

EVERY $99,643 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 2013.

- Based on the primary and secondary data, it is estimated that more than 23.5 million people visited the State of Alabama during 2013.

- Travelers are estimated to have spent almost $11 billion in Alabama. This represents an increase of 3 percent as compared to 2012 spending.

- In 2013, more than $738 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 $392 in additional taxes to maintain current service levels.

- Travel industry expenditures represent 5.9 percent of Alabama's Gross Domestic Product – overall production – in 2013.

- An estimated 163,848 jobs – 8.6 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 2013 is estimated at more than $3.9 billion.

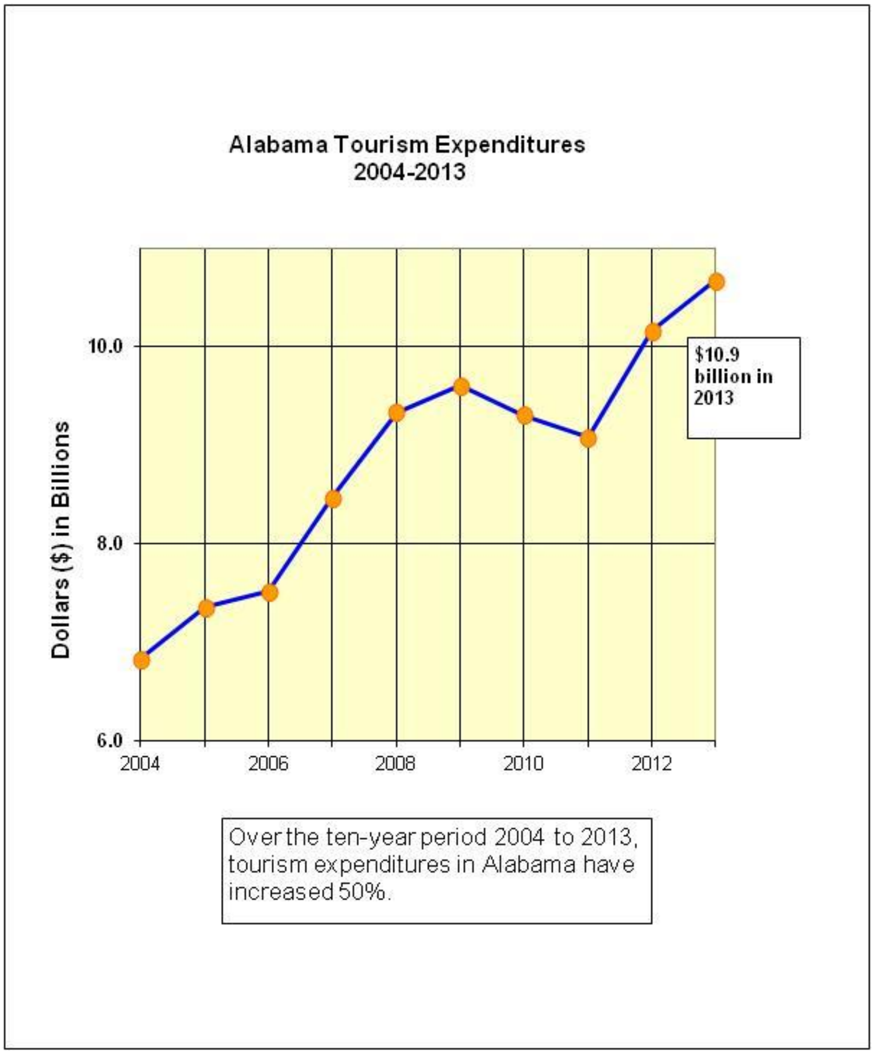
- Every $99,643 of travel-related expenditures creates one direct job in Alabama.

- 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.

TABLE OF CONTENTS

LIST OF TABLES AND FIGURES



Year	Expenditure Amount ($)
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
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

INTRODUCTION

The purpose of this study is to estimate the economic impact of the travel and tourism industry in Alabama for 2013. 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 2013 report.

Additional sources of information were used in preparing the 2013 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 14, 2014

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 2013, 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	
	2012	2013	2012	2013
Baldwin	5,324,875	5,484,923	1,434,671	1,456,107
Jefferson	2,883,569	2,897,770	1,836,833	1,845,879
Mobile	2,829,714	2,874,808	1,646,893	1,673,138
Madison	2,737,582	2,709,970	1,902,619	1,883,429
Montgomery	1,348,429	1,453,508	817,148	880,826
Other Counties	7,930,113	8,088,206	8,215,654	8,427,264
State of Alabama	**23,054,282**	**23,509,185**	**15,853,818**	**16,166,643**

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*	
	2012	2013	2012	2013	2012	2013
Baldwin (hotels only)	57.0	57.7	107	110	154,973	155,180
Jefferson	57.4	56.6	80	82	410,475	417,830
Madison	57.6	54.2	78	77	197,868	208,506
Mobile	56.0	56.9	72	73	220,071	219,973
Montgomery	54.0	56.6	65	66	200,359	206,550
State of Alabama	54.2	54.7	75	76	2,166,252	2,196,903

*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 23.5 million visitors made Alabama their travel destination in 2013. 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 2013, it is estimated that travelers spent almost $11 billion in Alabama. This represents an increase of 3 percent as compared to 2012 spending, as shown in *Table 3*.

TABLE 3
TRAVEL EXPENDITURES IN ALABAMA

YEAR	EXPENDITURES	CHANGE
2013	$ 10,992,687,443	3%
2012	$ 10,666,782,091	5%
2011	$ 10,156,511,225	---

In order to compare the growth of travel industry expenditures to Alabama's overall economy, travel expenditures for 2011 through 2013 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 2011-2013*

YEAR	ALABAMA GROSS DOMESTIC PRODUCT	SERVICES	TRAVEL INDUSTRY
2013	2.2%	0.3%	0.6%
2012	2.1%	3.2%	3.1%
2011	-0.7%	1.7%	9.8%

As shown in *Table 4,* growth in the travel industry for 2013 is greater than growth in the Alabama Gross Domestic Product and comparable to that of the service sector.

Documenting the travel industry's importance and its contribution to the state economy, this report notes that travel-related expenditures represent 5.9 percent of all statewide economic activities in Alabama.

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.

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* Source: Bureau of Economic Analysis (BEA), U.S. Department of Commerce. For the Alabama Gross Domestic Product and Service percentage changes, the 2011 and 2012 numbers are actual numbers and the 2013 figures are our estimates.

TABLE 5
TRAVEL EXPENDITURES BY CATEGORY - 2013

	EXPENDITURES	SHARE OF TOTAL
LODGING FACILITIES	$ 1,466,196,374	13%
EATING AND DRINKING ESTABLISHMENTS	$ 2,941,299,479	27%
GENERAL RETAIL	$ 1,076,230,000	10%
ENTERTAINMENT	$ 1,053,072,499	10%
PUBLIC TRANSPORTATION	$ 1,613,157,436	15%
AUTO TRANSPORTATION	$ 2,842,731,655	26%
TOTAL	$ 10,992,687,443	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 2013, an estimated 110,321 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 2013. Other industries that benefited strongly were lodging facilities and entertainment.

TABLE 6
TRAVEL-RELATED DIRECT EMPLOYMENT - 2013

	PERSONS EMPLOYED	SHARE OF TOTAL
LODGING FACILITIES	22,888	21%
EATING AND DRINKING ESTABLISHMENTS	58,199	53%
GENERAL RETAIL	7,028	6%
ENTERTAINMENT	14,280	13%
PUBLIC TRANSPORTATION	2,934	3%
AUTO TRANSPORTATION	4,992	5%
TOTAL	110,321	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 110,321 direct jobs led to the creation of 53,527 additional, or indirect, jobs in the state in 2013.

TABLE 7
TRAVEL INDUSTRY TOTAL (IMPACT) EMPLOYMENT - 2013

	DIRECT	INDIRECT (OTHER INDUSTRIES)	TOTAL
LODGING FACILITIES	22,888	14,454	37,342
EATING AND DRINKING ESTABLISHMENTS	58,199	21,936	80,135
GENERAL RETAIL	7,028	3,124	10,152
ENTERTAINMENT	14,280	5,510	19,790
PUBLIC TRANSPORTATION	2,934	3,148	6,082
AUTO TRANSPORTATION	4,992	5,355	10,347
TOTAL	110,321	53,527	163,848

This overall job creation impact of 163,848 jobs is impressive. According to this analysis, 8.6 percent of all the non-agricultural employment in the State of Alabama in 2013 was directly and indirectly associated with the state's travel industry.*

Furthermore, the analysis shows that every $99,643 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 2013 are presented in *Table 8*.

TABLE 8
TRAVEL-RELATED DIRECT EARNINGS - 2013

	EARNINGS	SHARE OF TOTAL
LODGING FACILITIES	$ 451,588,483	20%
EATING AND DRINKING ESTABLISHMENTS	$ 905,920,239	41%
GENERAL RETAIL	$ 143,497,333	6%
ENTERTAINMENT	$ 325,920,827	15%
PUBLIC TRANSPORTATION	$ 246,556,014	11%
AUTO TRANSPORTATION	$ 144,928,404	7%
TOTAL	$ 2,218,411,300	100%

* The 2013 Alabama state non-agricultural employment was 1,903,400. This information was provided by the Alabama Department of Industrial Relations – Labor Market Division.

It is estimated that, in 2013, the travel industry was responsible for generating more than $2.2 billion in direct earnings in Alabama. The growth rate in direct travel-related earnings shows an increase of 3 percent as compared to 2012.

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 - 2013

	DIRECT	INDIRECT (OTHER INDUSTRIES)	TOTAL
LODGING FACILITIES	$ 451,588,483	$ 396,675,324	$ 848,263,807
EATING AND DRINKING ESTABLISHMENTS	$ 905,920,239	$ 707,443,115	$ 1,613,353,354
GENERAL RETAIL	$ 143,497,333	$ 90,159,375	$ 233,656,708
ENTERTAINMENT	$ 325,920,827	$ 232,316,365	$ 558,237,192
PUBLIC TRANSPORTATION	$ 246,556,014	$ 211,766,959	$ 458,322,973
AUTO TRANSPORTATION	$ 144,928,404	$ 124,479,006	$ 269,407,410
TOTAL	$ 2,218,411,300	$ 1,762,830,144	$ 3,981,241,444

The total impact of the travel industry on Alabama's earning power is estimated at more than $3.9 billion for 2013. This includes direct earnings of more than $2.2 billion and an indirect impact of more than $1.7 billion. This suggests that the industry was responsible for 3.3 percent of total earnings in the state in 2013.

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 2011-2013

YEAR	STATE REVENUE	LOCAL REVENUE	TOTAL	% CHANGE
2013	$ 527,008,855	$ 211,296,842	$ 738,305,697	3%
2012	$ 511,384,377	$ 205,032,426	$ 716,416,802	5%
2011	$ 486,921,090	$ 195,224,212	$ 682,145,303	----

We estimate that in 2013, more than $738 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 $392 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:

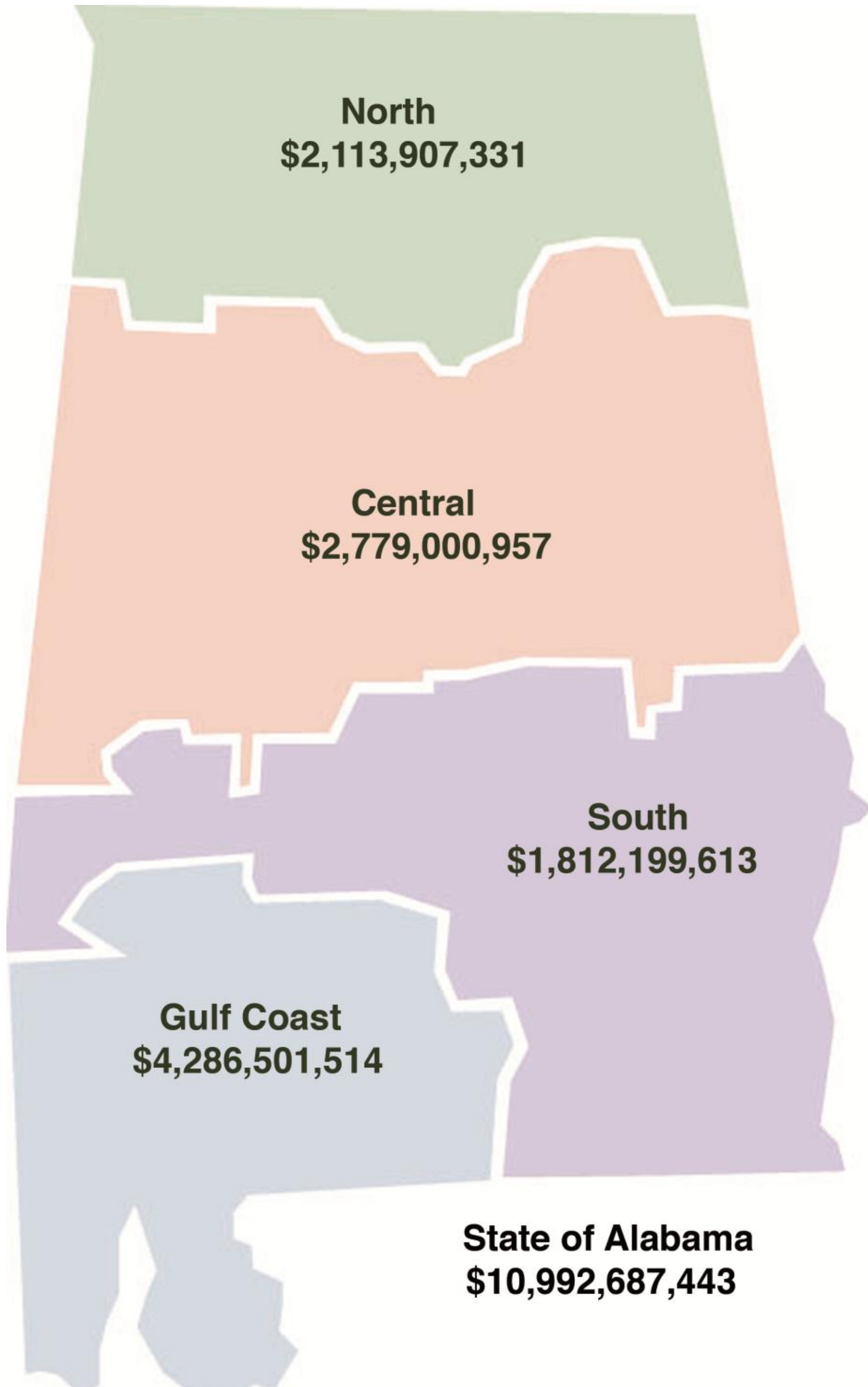
TABLE 11
ALABAMA REGIONAL TOURISM DATA

TOTAL EXPENDITURES ($)	2012	2013	GROWTH	PERCENTAGE OF STATE TOTAL
NORTH REGION	2,134,881,843	2,113,907,331	-1%	19%
CENTRAL REGION	2,711,337,874	2,779,000,957	2%	25%
SOUTH REGION	1,755,013,559	1,812,199,613	3%	16%
GULF COAST REGION	4,028,740,370	4,286,501,514	6%	39%
STATE OF ALABAMA	10,666,782,091	10,992,687,443	3%	100%

TRAVEL-RELATED EARNINGS ($)	2012	2013	GROWTH	PERCENTAGE OF STATE TOTAL
NORTH REGION	694,172,774	689,305,748	-1%	17%
CENTRAL REGION	1,029,639,488	1,073,563,292	4%	27%
SOUTH REGION	677,608,703	698,674,200	3%	18%
GULF COAST REGION	1,369,743,533	1,519,184,349	11%	38%
STATE OF ALABAMA	3,863,209,296	3,981,241,444	3%	100%

TRAVEL-RELATED EMPLOYMENT	2012	2013	GROWTH	PERCENTAGE OF STATE TOTAL
TOTAL – DIRECT AND INDIRECT				
NORTH REGION	28,998	28,634	-1%	17%
CENTRAL REGION	43,010	44,207	3%	27%
SOUTH REGION	28,307	28,759	2%	18%
GULF COAST REGION	59,377	62,224	5%	38%
STATE OF ALABAMA	161,376	163,848	2%	100%
DIRECT				
NORTH REGION	19,524	19,275	-1%	17%
CENTRAL REGION	28,959	29,766	3%	27%
SOUTH REGION	19,060	19,366	2%	18%
GULF COAST REGION	39,757	41,900	5%	38%
STATE OF ALABAMA	108,656	110,321	2%	100%

FIGURE 2
2013 TRAVEL-RELATED TOTAL
EXPENDITURES BY ALABAMA TRAVEL
REGION



TRAVEL-GENERATED EMPLOYMENT: COUNTY-BY-COUNTY BASIS

Total travel-generated employment in 2013 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 36 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 43 percent of all travel-related employment.

- Seven counties - Baldwin, Jefferson, Madison, Mobile, Montgomery, Shelby, and Tuscaloosa - account for 123,539 travel-related workers, which is 75 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	2011	2012	2013	2012-2013 RATE OF GROWTH
AUTAUGA	304	277	278	0.4%
BALDWIN	26,540	28,210	30,243	7%
BARBOUR	437	367	385	5%
BIBB*	----	----	----	----
BLOUNT	78	77	78	1%
BULLOCK*	----	----	----	----
BUTLER	453	401	417	4%
CALHOUN	792	566	590	4%
CHAMBERS	217	277	291	5%
CHEROKEE	172	150	141	-6%
CHILTON	323	324	310	-4%
CHOCTAW	55	37	38	3%
CLARKE	350	417	396	-5%
CLAY	11	12	13	8%
CLEBURNE	113	116	115	-1%
COFFEE	664	559	592	6%
COLBERT	527	526	521	-1%
CONECUH	180	179	182	2%
COOSA	28	28	30	7%
COVINGTON	334	342	349	2%
CRENSHAW	14	14	12	-14%
CULLMAN	929	864	880	2%
DALE	358	451	359	-20%
DALLAS	876	846	684	-19%
DEKALB	646	600	612	2%
ELMORE	1,253	1,057	1,205	14%
ESCAMBIA	431	540	552	2%
ETOWAH	1,239	1,055	1,071	2%
FAYETTE	27	20	22	10%
FRANKLIN	142	155	125	-19%
GENEVA	33	30	38	27%
GREENE	53	59	59	0%
HALE*	----	----	----	----
HENRY	37	41	41	0%
HOUSTON	2,482	2,224	2,357	6%
JACKSON	388	484	432	-11%

*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	2011	2012	2013	2012-2013 Rate of Growth
Jefferson	18,795	17,260	17,525	2%
Lamar	7	11	9	-18%
Lauderdale	1,481	1,548	1,641	6%
Lawrence	135	102	102	0%
Lee	3,231	3,580	3,352	-6%
Limestone	821	898	953	6%
Lowndes*	----	----	----	----
Macon	186	208	153	-26%
Madison	9,693	9,888	9,598	-3%
Marengo	364	368	354	-4%
Marion	228	221	229	4%
Marshall	1,617	1,325	1,428	8%
Mobile	9,619	10,130	10,285	2%
Monroe	244	274	233	-15%
Montgomery	7,054	6,924	7,383	7%
Morgan	1,712	1,558	1,389	-11%
Perry	18	40	37	-8%
Pickens	23	24	22	-8%
Pike	594	603	586	-3%
Randolph	56	51	43	-16%
Russell	711	670	728	9%
Shelby	3,554	3,586	3,861	8%
St. Clair	722	728	695	-5%
Sumter	147	122	116	-5%
Talladega	723	724	756	4%
Tallapoosa	463	489	500	2%
Tuscaloosa	4,196	4,057	4,289	6%
Walker	592	465	483	4%
Washington	10	7	9	29%
Wilcox	68	61	55	-10%
Winston	87	73	74	1%
Out of State	63	1,356	15	-99%
State Total	**107,700**	**108,656**	**110,321**	**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 13
Total (Direct and Indirect)
Travel-Related Employment by County

County	2011	2012	2013	2012-2013 Rate of Growth
Autauga	452	412	413	0.2%
Baldwin	39,418	42,228	44,910	6%
Barbour	649	545	572	5%
Bibb*	----	----	----	----
Blount	115	115	116	1%
Bullock *	----	----	----	----
Butler	673	595	619	4%
Calhoun	1,176	840	885	5%
Chambers	322	411	432	5%
Cherokee	256	222	209	-6%
Chilton	480	482	460	-5%
Choctaw	82	56	57	2%
Clarke	520	619	588	-5%
Clay	16	17	20	18%
Cleburne	168	173	162	-6%
Coffee	986	830	879	6%
Colbert	782	782	780	-0.3%
Conecuh	267	266	270	2%
Coosa	42	42	45	7%
Covington	496	508	518	2%
Crenshaw	20	21	18	-14%
Cullman	1,380	1,284	1,307	2%
Dale	532	670	534	-20%
Dallas	1,301	1,256	1,015	-19%
DeKalb	960	891	908	2%
Elmore	1,861	1,570	1,790	14%
Escambia	640	803	819	2%
Etowah	1,839	1,567	1,591	2%
Fayette	41	30	32	7%
Franklin	211	230	186	-19%
Geneva	49	44	57	30%
Greene	79	88	88	0%
Hale*	----	----	----	----
Henry	56	61	61	0%
Houston	3,686	3,303	3,501	6%
Jackson	576	719	646	-10%

*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	2011	2012	2013	2012-2013 RATE OF GROWTH
JEFFERSON	27,914	25,635	26,028	2%
LAMAR	10	17	13	-24%
LAUDERDALE	2,199	2,300	2,437	6%
LAWRENCE	200	152	153	1%
LEE	4,799	5,317	4,978	-6%
LIMESTONE	1,220	1,334	1,415	6%
LOWNDES*	----	----	----	----
MACON	276	309	234	-24%
MADISON	14,396	14,685	14,255	-3%
MARENGO	541	546	516	-5%
MARION	339	328	336	2%
MARSHALL	2,402	1,967	2,122	8%
MOBILE	14,286	15,045	15,276	2%
MONROE	362	406	347	-15%
MONTGOMERY	10,477	10,284	10,965	7%
MORGAN	2,543	2,314	2,064	-11%
PERRY	27	60	55	-8%
PICKENS	34	36	33	-8%
PIKE	882	895	870	-3%
RANDOLPH	84	76	63	-17%
RUSSELL	1,056	995	1,081	9%
SHELBY	5,279	5,325	5,735	8%
ST. CLAIR	1,072	1,081	1,032	-5%
SUMTER	218	181	172	-5%
TALLADEGA	1,073	1,075	1,123	4%
TALLAPOOSA	688	726	742	2%
TUSCALOOSA	6,233	6,025	6,370	6%
WALKER	880	690	717	4%
WASHINGTON	15	10	14	40%
WILCOX	102	90	81	-10%
WINSTON	130	108	109	1%
OUT OF STATE	88	1,684	24	-99%
STATE TOTAL	**159,956**	**161,376**	**163,848**	**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 14
Total Travel-Related Employment by County
Ordered by Size

County	2013	Share of Total
Baldwin	44,910	27%
Jefferson	26,028	16%
Mobile	15,276	9%
Madison	14,255	9%
Montgomery	10,965	7%
Tuscaloosa	6,370	4%
Shelby	5,735	4%
Lee	4,978	3%
Houston	3,501	2%
Lauderdale	2,437	1%
Marshall	2,122	1%
Morgan	2,064	1%
Elmore	1,790	1%
Etowah	1,591	1%
Limestone	1,415	1%
Cullman	1,307	1%
Talladega	1,123	1%
Russell	1,081	1%
St. Clair	1,032	1%
Dallas	1,015	1%
DeKalb	908	1%
Calhoun	885	1%
Coffee	879	1%
Pike	870	1%
Escambia	819	0.5%
Colbert	780	0.5%
Tallapoosa	742	0.5%
Walker	717	0.4%
Jackson	646	0.4%
Butler	619	0.4%
Clarke	588	0.4%
Barbour	572	0.3%
Dale	534	0.3%
Covington	518	0.3%
Marengo	516	0.3%
Chilton	460	0.3%
Chambers	432	0.3%
Autauga	413	0.3%
Monroe	347	0.2%
Marion	336	0.2%

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

County	2013	Share of Total
Conecuh	270	0.2%
Macon	234	0.1%
Cherokee	209	0.1%
Franklin	186	0.1%
Sumter	172	0.1%
Cleburne	162	0.1%
Lawrence	153	0.1%
Blount	116	0.1%
Winston	109	0.1%
Greene	88	0.1%
Wilcox	81	0.05%
Randolph	63	0.04%
Henry	61	0.04%
Choctaw	57	0.03%
Geneva	57	0.03%
Perry	55	0.03%
Coosa	45	0.03%
Pickens	33	0.02%
Fayette	32	0.02%
Clay	20	0.01%
Crenshaw	18	0.01%
Washington	14	0.01%
Lamar	13	0.01%
State Total	**163,848**	**100%**

Table 15
Counties with Largest
Total Employment Growth in 2013

County	2011	2012	2013	2012-2013 Rate of Growth
Washington	15	10	14	40%
Geneva	49	44	57	30%
Clay	16	17	20	18%
Elmore	1,861	1,570	1,790	14%
Russell	1,056	995	1,081	9%
Marshall	2,402	1,967	2,122	8%
Shelby	5,279	5,325	5,735	8%
Coosa	42	42	45	7%
Fayette	41	30	32	7%
Montgomery	10,477	10,284	10,965	7%
Baldwin	39,418	42,228	44,910	6%
Limestone	1,220	1,334	1,415	6%
Houston	3,686	3,303	3,501	6%
Lauderdale	2,199	2,300	2,437	6%
Coffee	986	830	879	6%
Tuscaloosa	6,233	6,025	6,370	6%
Calhoun	1,176	840	885	5%
Chambers	322	411	432	5%
Barbour	649	545	572	5%
Talladega	1,073	1,075	1,123	4%
Butler	673	595	619	4%
Walker	880	690	717	4%
Marion	339	328	336	2%
Tallapoosa	688	726	742	2%
Escambia	640	803	819	2%
Covington	496	508	518	2%
DeKalb	960	891	908	2%
Cullman	1,380	1,284	1,307	2%
Choctaw	82	56	57	2%
Mobile	14,286	15,045	15,276	2%
Jefferson	27,914	25,635	26,028	2%
Etowah	1,839	1,567	1,591	2%
Conecuh	267	266	270	2%
Winston	130	108	109	1%
Blount	115	115	116	1%
Lawrence	200	152	153	1%

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 59.7 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 21.0 percent and 19.3 percent, respectively, of state lodging taxes being collected for each of these periods.

FIGURE 3

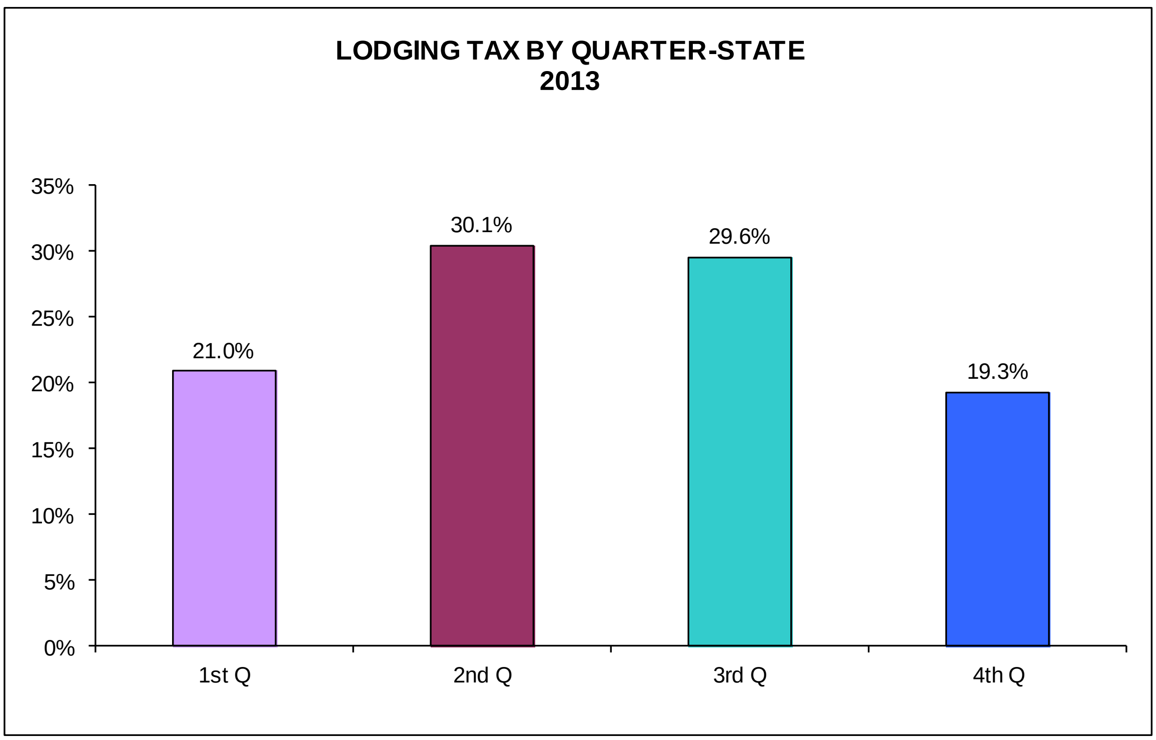


Table 16 represents the quarterly fluctuations for the seven counties in the state that have the highest levels of travel and tourism.

- Baldwin County shows the most seasonality in travel and tourism activities. Three-quarters (75 percent) of all 2013 lodging taxes in this county were collected in the second and third quarters. In the second and third quarters, 36 percent and 39 percent were collected, respectively.

- Of the seven major travel destinations in the state, all showed variations due to seasonality. Jefferson and Madison counties had increased activity during the first and second quarters of the year. Baldwin, 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

	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER
BALDWIN	15%	36%	39%	10%
JEFFERSON	25%	27%	24%	24%
MADISON	25%	28%	24%	23%
MOBILE	26%	27%	27%	20%
MONTGOMERY	24%	28%	25%	23%
SHELBY	23%	29%	26%	22%
TUSCALOOSA	19%	25%	29%	27%

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 34.1 percent of the state's total.
- The Northern Area is second, in terms of travel and tourism activities, with 14.8 percent of the state's total.
- The Southern Area is ranked third in comparison to the Central and Northern areas, with a 10.2 percent share of the state's travel and tourism activities.

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

MSAs	2011	2012	2013
ANNISTON-OXFORD	1.6%	1.5%	1.6%
AUBURN-OPELIKA	2.7%	3.2%	2.9%
BIRMINGHAM-HOOVER	20.6%	18.9%	19.0%
DECATUR	1.8%	1.8%	1.6%
DOTHAN	2.2%	2.0%	2.1%
FLORENCE-MUSCLE SHOALS	2.2%	2.1%	2.2%
GADSDEN	1.2%	1.2%	1.1%
HUNTSVILLE	10.8%	10.6%	9.9%
MOBILE	8.3%	8.3%	8.1%
MONTGOMERY	6.9%	6.6%	6.8%
TUSCALOOSA	4.0%	3.7%	3.9%

TABLE 18
MSA STATE LODGING TAX BY DESIGNATED DEMOGRAPHIC AREAS

AREAS	2011	2012	2013
NORTHERN	16.0%	15.7%	14.8%
CENTRAL – TOTAL	35.7%	33.9%	34.1%
CENTRAL – ANNISTON-OXFORD, BIRMINGHAM-HOOVER AND TUSCALOOSA	26.2%	24.1%	24.4%
CENTRAL –AUBURN-OPELIKA AND MONTGOMERY	9.6%	9.8%	9.7%
SOUTHERN	10.5%	10.3%	10.2%

Table 19
Travel-Related Earnings by County
Total (Direct and Indirect)

County	2011	2012	2013	2012-2013 Rate of Growth
Autauga	10,392,842	9,859,721	10,046,952	2%
Baldwin	906,461,332	959,204,242	1,102,215,682	15%
Barbour	14,925,072	13,035,119	13,901,463	7%
Bibb*	----	----	----	----
Blount	2,648,449	2,742,877	2,736,950	-0.2%
Bullock*	----	----	----	----
Butler	15,465,474	14,242,868	15,032,187	6%
Calhoun	27,052,834	20,118,343	20,927,050	4%
Chambers	7,401,089	9,839,553	10,486,000	7%
Cherokee	5,890,673	5,320,611	5,087,671	-4%
Chilton	11,035,206	11,527,910	11,184,509	-3%
Choctaw	1,895,542	1,332,125	1,354,201	2%
Clarke	11,954,806	14,809,246	14,291,906	-3%
Clay	367,840	418,732	485,588	16%
Cleburne	3,862,322	4,133,632	3,916,162	-5%
Coffee	22,678,039	19,869,020	21,349,346	7%
Colbert	17,987,386	18,709,882	18,266,998	-2%
Conecuh	6,143,970	6,365,173	6,425,052	1%
Coosa	960,506	996,102	1,099,364	10%
Covington	11,403,046	12,161,898	12,580,723	3%
Crenshaw	463,353	491,399	443,276	-10%
Cullman	31,735,317	30,733,398	31,759,927	3%
Dale	12,226,113	16,041,603	12,973,063	-19%
Dallas	29,916,414	30,079,293	24,674,168	-18%
DeKalb	22,070,412	21,332,695	22,068,492	3%
Elmore	42,797,921	37,584,469	43,492,413	16%
Escambia	14,726,108	19,214,226	19,907,255	4%
Etowah	42,301,623	37,514,860	38,661,063	3%
Fayette	937,993	719,512	778,535	8%
Franklin	4,849,790	5,503,112	4,528,795	-18%
Geneva	1,115,865	1,051,099	1,388,805	32%
Greene	1,806,700	2,113,500	2,106,646	-0.3%
Hale*	----	----	----	----
Henry	1,279,958	1,448,990	1,461,928	1%
Houston	84,753,867	79,077,769	85,065,486	8%
Jackson	13,237,614	17,223,598	15,575,495	-10%

*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	2011	2012	2013	2012-2013 Rate of Growth
Jefferson	641,922,721	613,686,774	632,436,928	3%
Lamar	222,716	404,807	312,247	-23%
Lauderdale	50,569,603	55,048,789	59,208,782	8%
Lawrence	4,598,002	3,638,707	3,585,798	-1%
Lee	110,352,060	127,281,780	120,960,905	-5%
Limestone	28,050,245	31,936,323	34,390,221	8%
Lowndes*	----	----	----	----
Macon	6,342,346	7,398,246	5,888,285	-20%
Madison	331,056,180	351,551,902	340,984,097	-3%
Marengo	12,441,548	13,066,621	12,250,032	-6%
Marion	7,789,692	7,842,312	8,101,519	3%
Marshall	55,239,185	47,096,810	51,551,225	9%
Mobile	328,535,765	360,176,374	367,591,676	2%
Monroe	8,322,099	9,724,956	8,420,293	-13%
Montgomery	240,935,331	246,187,955	266,438,768	8%
Morgan	58,486,592	55,399,095	50,144,079	-9%
Perry	623,010	1,432,090	1,336,389	-7%
Pickens	788,505	868,270	802,153	-8%
Pike	20,281,706	21,423,446	21,136,154	-1%
Randolph	1,928,601	1,824,261	1,542,424	-15%
Russell	24,277,453	23,824,108	26,256,288	10%
Shelby	121,387,266	127,485,855	139,343,451	9%
St. Clair	24,645,293	25,883,492	25,081,821	-3%
Sumter	5,015,126	4,322,004	4,179,718	-3%
Talladega	24,676,710	25,725,224	27,297,580	6%
Tallapoosa	15,817,129	17,384,435	18,035,024	4%
Tuscaloosa	143,326,414	144,227,260	154,777,950	7%
Walker	20,231,211	16,527,732	17,433,753	5%
Washington	344,371	249,316	332,485	33%
Wilcox	2,337,941	2,151,174	1,979,757	-8%
Winston	2,981,751	2,577,803	2,654,636	3%
Out of State	2,129,947	92,044,798	513,855	-99%
State Total	**$ 3,678,401,995**	**$ 3,863,209,296**	**$ 3,981,241,444**	**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 20
TRAVEL-RELATED EXPENDITURES BY COUNTY

COUNTY	2011	2012	2013	2012-2013 RATE OF GROWTH
AUTAUGA	26,761,148	26,349,389	26,899,978	2%
BALDWIN	2,624,123,136	2,982,715,752	3,237,415,744	9%
BARBOUR	39,229,979	34,835,409	37,220,151	7%
BIBB*	----	----	----	----
BLOUNT	7,287,870	7,299,426	7,328,337	0.4%
BULLOCK*	----	----	----	----
BUTLER	42,109,848	38,063,032	40,247,582	6%
CALHOUN	60,698,062	60,832,039	63,935,528	5%
CHAMBERS	21,966,794	26,295,491	28,075,498	7%
CHEROKEE	19,719,748	18,035,301	17,277,964	-4%
CHILTON	27,753,526	30,807,503	29,945,705	-3%
CHOCTAW	4,755,708	3,560,007	3,625,775	2%
CLARKE	31,535,209	39,576,636	38,265,532	-3%
CLAY	341,025	490,986	565,457	15%
CLEBURNE	9,453,111	9,852,425	9,186,627	-7%
COFFEE	61,365,854	53,098,514	57,161,314	8%
COLBERT	44,957,430	45,767,821	45,441,536	-1%
CONECUH	18,351,749	17,425,742	17,522,500	1%
COOSA	2,488,630	2,662,011	2,943,467	11%
COVINGTON	33,662,328	36,671,170	37,385,101	2%
CRENSHAW	1,020,004	1,313,227	1,186,839	-10%
CULLMAN	107,683,214	97,778,568	101,106,603	3%
DALE	36,164,327	42,870,020	34,734,427	-19%
DALLAS	80,374,549	80,384,728	66,063,281	-18%
DEKALB	69,205,200	69,437,604	71,577,500	3%
ELMORE	106,027,648	100,441,769	116,447,755	16%
ESCAMBIA	42,559,756	51,348,625	52,980,434	3%
ETOWAH	124,149,721	122,346,996	122,583,936	0.2%
FAYETTE	2,094,794	1,971,695	2,155,527	9%
FRANKLIN	13,724,028	14,706,668	12,125,518	-18%
GENEVA	3,104,256	2,808,987	3,718,424	32%
GREENE	3,296,544	3,657,170	3,658,835	0.05%
HALE*	----	----	----	----
HENRY	3,323,176	3,872,322	3,914,206	1%
HOUSTON	220,585,997	211,329,603	227,756,619	8%
JACKSON	51,547,484	55,243,905	50,051,145	-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 20 (CONTINUED)
TRAVEL-RELATED EXPENDITURES BY COUNTY

COUNTY	2011	2012	2013	2011-2013 RATE OF GROWTH
JEFFERSON	1,679,125,609	1,640,033,402	1,648,400,271	1%
LAMAR	470,120	1,081,818	836,017	-23%
LAUDERDALE	178,634,218	183,421,749	197,651,845	8%
LAWRENCE	12,356,263	11,301,302	11,157,807	-1%
LEE	280,839,264	340,151,327	323,863,980	-5%
LIMESTONE	97,192,901	101,789,282	109,815,541	8%
LOWNDES*	----	----	----	----
MACON	10,033,382	11,559,824	9,112,245	-21%
MADISON	1,019,225,889	1,037,279,067	997,597,100	-4%
MARENGO	30,327,591	31,223,851	29,464,611	-6%
MARION	28,911,514	28,594,270	29,298,531	2%
MARSHALL	162,847,531	158,092,333	173,368,420	10%
MOBILE	869,998,891	911,018,098	916,882,380	1%
MONROE	22,210,678	25,989,238	22,544,719	-13%
MONTGOMERY	566,334,625	609,810,717	661,206,872	8%
MORGAN	169,374,547	176,898,561	160,417,955	-9%
PERRY	1,260,133	3,827,158	3,578,084	-7%
PICKENS	3,315,042	3,635,064	3,364,541	-7%
PIKE	54,733,243	57,252,605	56,590,507	-1%
RANDOLPH	4,965,688	4,875,206	4,129,727	-15%
RUSSELL	70,762,791	63,668,202	70,299,292	10%
SHELBY	286,689,514	290,937,204	307,193,164	6%
ST. CLAIR	60,252,940	61,978,808	60,225,154	-3%
SUMTER	13,405,121	11,550,243	11,190,889	-3%
TALLADEGA	64,460,537	68,748,795	73,087,275	6%
TALLAPOOSA	37,951,682	41,752,746	42,991,803	3%
TUSCALOOSA	413,931,978	402,178,944	436,859,788	9%
WALKER	51,202,769	44,169,166	46,677,600	6%
WASHINGTON	769,869	666,279	890,205	34%
WILCOX	6,010,156	5,748,856	5,300,654	-8%
WINSTON	8,006,333	6,888,990	7,107,593	3%
OUT OF STATE	9,488,553	36,808,445	1,078,028	-97%
STATE TOTAL	**$ 10,156,511,225**	**$ 10,666,782,091**	**$ 10,992,687,443**	**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	2011	2012	2013	2012-2013 DOLLAR INCREASE/ DECREASE	2012-2013 RATE OF GROWTH
AUTAUGA	129,555	127,562	130,227	2,665	2%
BALDWIN	13,276,480	15,090,743	16,379,371	1,288,628	9%
BARBOUR	189,919	168,644	180,189	11,545	7%
BIBB#	----	----	----	----	----
BLOUNT*	38,400	38,461	38,613	152	0.4%
BULLOCK#	----	----	----	----	----
BUTLER	200,154	180,919	191,303	10,384	6%
CALHOUN ±	799,552	801,317	842,198	40,881	5%
CHAMBERS	107,339	128,491	137,189	8,698	7%
CHEROKEE*	95,857	87,669	83,988	-3,681	-4%
CHILTON	134,360	149,144	144,972	-4,172	-3%
CHOCTAW	23,909	17,897	18,228	331	2%
CLARKE	152,667	191,597	185,250	-6,347	-3%
CLAY	1,714	2,468	2,843	375	15%
CLEBURNE	47,524	49,532	46,185	-3,347	-7%
COFFEE	305,571	264,404	284,634	20,230	8%
COLBERT*	221,472	225,464	223,857	-1,607	-1%
CONECUH	92,261	87,606	88,092	486	1%
COOSA	12,511	13,383	14,798	1,415	11%
COVINGTON	145,786	158,817	161,909	3,092	2%
CRENSHAW	15,215	19,589	17,704	-1,885	-10%
CULLMAN*	537,418	487,987	504,596	16,609	3%
DALE	175,078	207,541	168,155	-39,386	-19%
DALLAS	244,859	244,890	201,260	-43,630	-18%
DEKALB*	353,664	354,852	365,787	10,935	3%
ELMORE	533,040	504,958	585,426	80,468	16%
ESCAMBIA	213,964	258,149	266,352	8,203	3%
ETOWAH*	621,387	612,364	613,550	1,186	0.2%
FAYETTE	10,270	9,667	10,321	654	7%
FRANKLIN*	85,423	91,540	75,474	-16,066	-18%
GENEVA	15,606	14,122	18,694	4,572	32%
GREENE	25,352	28,125	23,660	-4,465	-16%
HALE#	----	----	----	----	----
HENRY	16,707	19,468	19,678	210	1%
HOUSTON	1,067,895	1,023,083	1,102,609	79,526	8%

* 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	2011	2012	2013	2012-2013 DOLLAR INCREASE/ DECREASE	2012-2013 RATE OF GROWTH
JACKSON* ±	307,024	330,246	276,432	-53,814	-16%
JEFFERSON	8,204,908	7,745,242	8,054,772	309,530	4%
LAMAR	2,363	5,439	4,203	-1,236	-23%
LAUDERDALE*	859,064	882,087	950,521	68,434	8%
LAWRENCE*	66,177	60,527	59,758	-769	-1%
LEE	1,359,591	1,646,731	1,567,881	-78,850	-5%
LIMESTONE*	484,189	507,087	547,072	39,985	8%
LOWNDES#	----	----	----	----	----
MACON	50,442	58,116	45,811	-12,305	-21%
MADISON*	4,919,031	5,006,160	4,814,645	-191,515	-4%
MARENGO	152,468	156,974	148,130	-8,844	-6%
MARION*	146,592	144,983	148,554	3,571	2%
MARSHALL* ±	520,142	505,793	537,209	31,416	6%
MOBILE	4,135,236	4,330,207	4,358,081	27,874	1%
MONROE	111,661	130,658	113,341	-17,317	-13%
MONTGOMERY ±	2,775,748	2,830,043	2,962,632	132,589	5%
MORGAN*	849,944	887,700	804,999	-82,701	-9%
PERRY	6,275	19,057	17,817	-1,240	-7%
PICKENS	10,638	11,665	10,797	-868	-7%
PIKE	275,164	287,830	284,502	-3,328	-1%
RANDOLPH	24,964	24,509	20,762	-3,747	-15%
RUSSELL	342,575	308,229	340,331	32,102	10%
SHELBY	1,375,180	1,395,555	1,473,531	77,976	6%
ST. CLAIR	302,914	311,591	302,774	-8,817	-3%
SUMTER	66,751	57,514	55,725	-1,789	-3%
TALLADEGA	309,202	329,771	350,582	20,811	6%
TALLAPOOSA	190,797	209,907	216,136	6,229	3%
TUSCALOOSA	1,967,481	1,911,617	2,076,461	164,844	9%
WALKER	257,415	222,055	234,666	12,611	6%
WASHINGTON	3,870	3,350	4,475	1,125	34%
WILCOX	29,645	28,356	26,146	-2,210	-8%
WINSTON*	49,834	42,880	44,240	1,360	3%
OUT OF STATE	48,658	187,171	23,967	-163,204	-87%
STATE TOTAL	**$ 50,096,852**	**$ 52,239,503**	**$ 54,004,065**	**$ 1,764,562**	**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.

#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.