

ECONOMY DOLLAR LOCAL
GDP **HOW** RATE BUDGET PERCENT
INCOME SERVICES PERCENT LOCAL
GOVERNMENT DEBT **Alabama** RECEIPTS
FINANCE DEBT RECEIPTS
RATE CORPORATE ANALYSIS PERCENT
RETAIL LOCAL % ANALYSIS STATE
COMMERCIAL **TAXES** LOWEST
REVENUE CAPITAL MONEY
PROPERTY EXEMPTIONS
DEBT EXEMPTIONS **COMPARE**
DOLLAR ANALYSIS RETAIL **2019**
COMMERCIAL INDIVIDUAL
CAPITAL % BRACKET INDIVIDUAL COMMERCIAL
BUDGET

How Alabama Taxes Compare, 2019

Published by the Public Affairs Research Council of Alabama
Birmingham, Alabama
www.parcAlabama.org

©2019



**Public Affairs
Research Council
of Alabama**

How Alabama Taxes Compare, 2019

**Thomas Spencer
Senior Research Associate**

Contents

Introduction.....	7
Change in Per Capita Collections Compared to 2016.....	9
Rebound in Corporate Taxes.....	10
Gasoline Fee Reclassified as a Tax.....	10
Higher Sales Tax and Gross Receipts Tax.....	11
Tax Cuts in Other States.....	11
Alabama’s Taxes and Revenues Compared to Other States.....	12
Alabama’s Low Per Capita Tax Revenues.....	14
Taxes as a Percentage of Personal Income.....	14
Tax Burden as a Percent of GDP.....	15
What We Choose to Tax.....	17
Alabama’s Tax System is not Balanced.....	17
The Tax Mix: A Balancing Act.....	20
Property Taxes.....	20
Income Taxes.....	22
Sales Tax.....	24
Selective Sales Taxes.....	26
Conclusion.....	28
About PARCA.....	29
PARCA Board of Directors.....	30

Access interactive data at <http://tinyurl.com/howtaxescompare2019>

Introduction

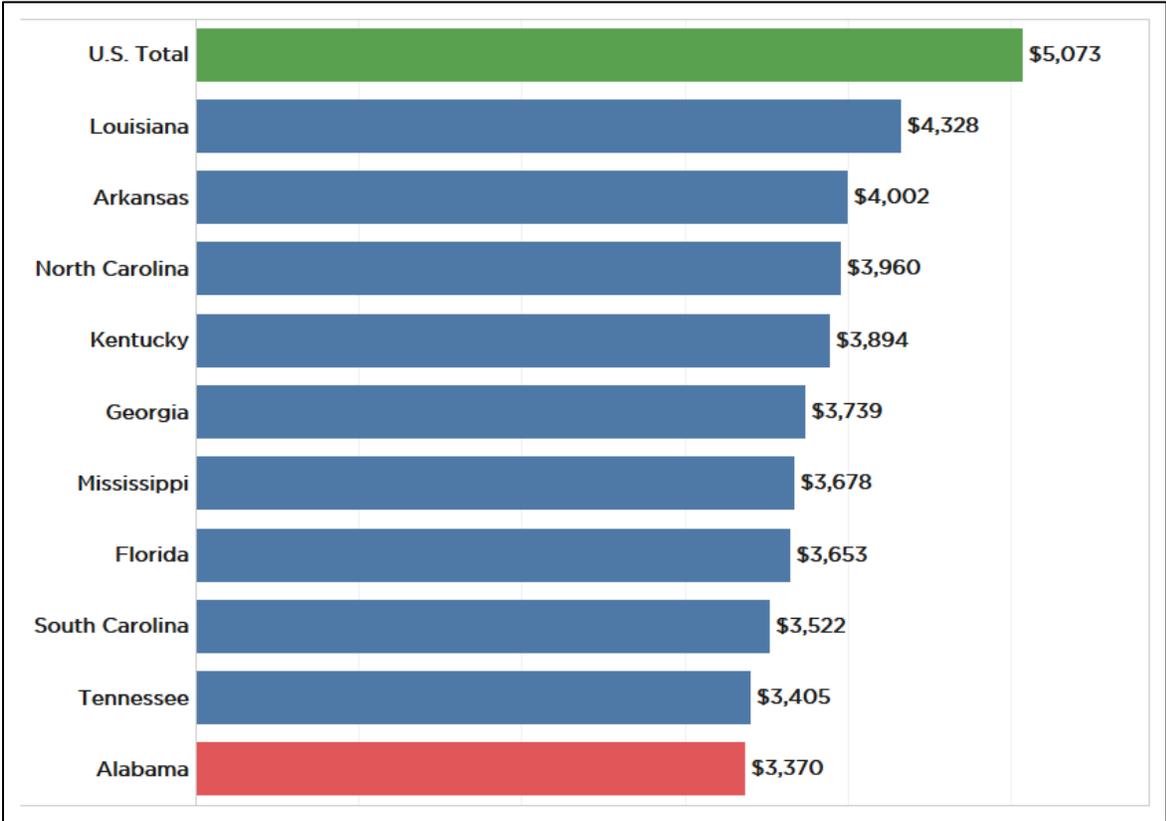
Alabama state and local governments collect less in taxes per resident than any other state in the U.S., according to the latest figures available from the U.S. Census Bureau.

However, in 2017, rising revenue in Alabama, tax cuts in other states, and a variety of other factors led to some narrowing of the gap between Alabama and its sister states.

Alabama state and local governments collected \$3,370 per resident through property, income, and an array of other taxes. That's up from \$3,203 in 2016, a gain of \$166 per capita. Alabama's per capita tax collections increased in all major categories, reflecting a growing economy. Alabama's gain in per capita tax collections was the third highest increase among the 10 Southeastern states, trailing Louisiana and Florida.

Alabama state and local governments collect less in taxes per resident than any other state in the U.S.

Figure 1. Total State and Local Taxes Collected Per Capita, 2017



Still, Alabama ranked last in the U.S. and last among Southeastern states in state and local tax collections per resident. Among Southeastern states, the average per capita rate was \$3,755, \$385 per resident higher than Alabama. The median value for U.S. states was \$4,682 per capita, \$1,312 more per resident than Alabama.

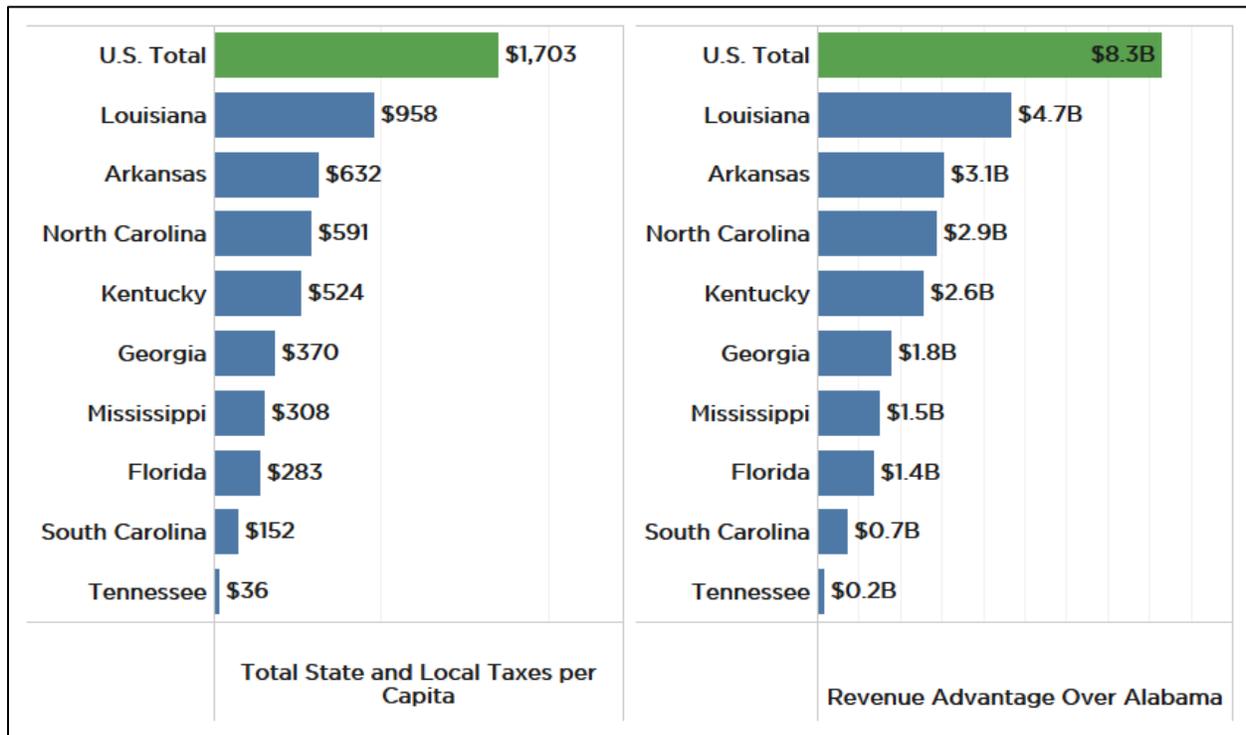
These figures are derived from PARCA's analysis of an annual survey by the U.S. Census Bureau of state and local governments across the country. The report makes it possible to compare the revenue and expenditures of state and local governments across the 50 states.

In PARCA's analysis of the data, state and local revenues are considered together, because states vary greatly in how they divide up the responsibilities between state and local governments for financing the operation of services like schools, roads, courts, health care, and public safety. In the end, the combined revenue from state and local taxes is used to provide government services. The data for 2017 is the most recent year available.¹

Figure 2 presents two sets of comparisons: 1) the per capita advantage enjoyed by other Southeastern states over Alabama and 2) the revenue advantage that level of taxation provides those other states. The revenue advantage is the per capita tax advantage multiplied by Alabama's population. In other words, if Alabama's tax system produced the same level of revenue per capita as the comparison state, Alabama would have that much more to spend on providing services to its residents.

¹ US Census Bureau, "Annual Survey of State and Local Government Finances," accessed November 22, 2019, <https://www.census.gov/programs-surveys/gov-finances.html>.

Figure 2. Southeastern States' Per Capita and Revenue Advantage Over Alabama



Louisiana collects nearly \$1,000 more per resident than Alabama, an advantage that derives in part from its gas and oil production. With the same tax base and tax rates as Louisiana, Alabama would bring in an additional \$4.7 billion in taxes. If Alabama collected taxes at the same per capita rate as Tennessee, Alabama would have an additional \$200 million to spend. Mississippi, a state with less wealth and economic activity, nevertheless collects \$308 more per capita than Alabama. If Alabama collected taxes at Mississippi's rate, the state would have an additional \$1.5 billion to fund education, health care, highways, public safety, and the wide spectrum of state and local services provided.

If Alabama collected taxes at Mississippi's rate, the state would have an additional \$1.5 billion to fund education, health care, highways, public safety...

Change in Per Capita Collections Compared to 2016

Alabama's increase of \$166 per capita over 2016 was above the average gain across the U.S. In 2017, only two states, Wyoming and Arizona, saw a drop in per capita

state and local tax collections compared to 2016. Collections in every other state rose with the rising economy and employment. Rising employment produces rising income tax revenue. Increased economic activity means more transactions are subject to the sales tax. In a growing economy, the value of property and the taxes on that property rise as well. While economic growth explains some of the change, there were also other factors at work. In the discussion that follows, Alabama's per capita collections are compared with other Southeastern states. In general, Alabama's approach to government and taxation are more similar to other Southeastern states, than to the governments in other regions.

Rebound in Corporate Taxes

In the 2017 survey, Alabama's corporate taxes per capita show a larger gain than corporate taxes in most other Southeastern states, up \$29 per capita to \$107 per capita.

The size of the gain seems to be related to two factors. Alabama's corporate income taxes were higher than usual in FY2015 and then depressed in the 2016 Census survey, coming in at next to last in the Southeast. According to Alabama finance officials, a one-time payment of \$60 million inflated the FY2015, total which set FY2016 up to be a down year. There is also speculation that corporations may have delayed realizing some income in 2016 and instead realized that income in Alabama's FY2017. That's when the major federal corporate income tax cut took effect.

In 2017, Alabama's per capita collections rebounded to rank No. 6 among the 10 Southeastern states, the same rank it enjoyed in 2015.

Gasoline Fee Reclassified as a Tax

Alabama reclassified what had been a 2 cents per gallon *fee* on gasoline sales to a *tax*. That fee, which supported the gasoline pump inspection program, is now counted as a 2 cent per gallon excise *tax*.

The change, along with higher fuel sales, contributed to a rise in Alabama's per capita state and local motor fuel tax collections, from \$125 per capita to \$141 per capita in 2017. For 2017, Alabama ranked seventh out of the 10 Southeastern states in motor fuel tax per resident, up from ninth in 2016.

We can expect ranks in this category to be volatile in the next several years. Other states have raised their per gallon taxes in recent years. Alabama was later to that movement, but in 2019, the Legislature passed an increase. However, that 2019 increase is not yet reflected in these comparative figures

Higher Sales Tax and Gross Receipts Tax

Alabama ranked No. 3 in the Southeast in per capita growth in sales and gross receipts tax. That surge may be attributable in part to the advent of Alabama's Simplified Seller's Use Tax, a tax on goods sold on the Internet. That tax added \$50 million in new sales taxes to the total collections.

The 2017 fiscal year also appeared to benefit states with energy reserves, as gas and oil prices rose. In the Southeast, Louisiana is always the bellwether of such changes, and, indeed, its tax collections jumped \$441 per capita. Alabama appeared to derive some modest benefit as well.

Tax Cuts in Other States

As the economy rebounded in the wake of the Great Recession, some neighboring Southeastern states cut taxes. During that time frame, Alabama was still struggling to make up lost ground and repay money borrowed from rainy day funds during the recession.

Arkansas, North Carolina, and Tennessee saw individual income taxes decrease on a per capita basis, and Arkansas, Georgia, Kentucky, Mississippi, North Carolina, and South Carolina all saw significant decreases in per capita collections in corporate income taxes as a result of tax cutting legislation.

Those tax cuts, combined with growth in Alabama, slightly diminished the revenue advantage other Southeastern states have over Alabama.

Alabama's Taxes and Revenues Compared to Other States

The most glaring difference between Alabama's tax system and those of other states is our low reliance on property taxes.

Alabama ranks 50th in the U.S. in state and local property tax collections per capita.

If Alabama's per capita property tax collections matched the average of other Southeastern states:

- State and local governments would have an additional \$2 billion to spend providing services.
- Alabama's overall tax revenue per capita would rank in the middle of Southeastern states, putting Alabama ahead of Georgia, Mississippi, Florida, South Carolina and Tennessee in per capita collections. Alabama would still trail Arkansas, North Carolina, Louisiana, and Kentucky.

Rank in Per Capita Tax Collections, 2017	
State and Local Tax Sources	Alabama's Rank Among U.S. States
All Taxes	50
Property	50
Individual income	36
Corporate income	31
Sales and gross receipts	26
General sales	31
Selective sales	17
Alcoholic beverage	3
Public utilities	5
Motor fuel	25
Tobacco products	34
Other selective sales	33
Motor vehicle license	44
Other taxes	27

As it stands, Alabama's traditional preference for low property taxes leaves state and local governments more reliant on other taxes for revenue. Alabama has among the highest sales tax rates in the U.S. Alabama also has some of the highest taxes per capita on alcohol and public utilities. Despite those higher rates, Alabama doesn't make up the difference created by its low property tax collections.

Other unusual features of Alabama's tax system include:

❖ Sales Taxes:

- Alabama is one of three states that continues to apply sales tax fully to food purchased for home consumption without providing any offsetting relief for low- and moderate-income families.²
- Alabama's sales tax is not as broad as other states and doesn't apply to most services. Consequently, despite high rates, Alabama's sales tax isn't as productive as some other states.

❖ Income Taxes:

- Alabama's threshold for taxing income is the lowest in the nation.³ Most states set a higher income threshold than Alabama in order to allow poor households to keep more of the money they earn.
- Alabama has the highest income tax burden on the poorest families, according to calculations by the National Center for Children in Poverty.⁴
- Alabama is one of three states that allows taxpayers to deduct from state income the full amount they pay in federal income taxes. Since federal income tax rates are higher the more a person earns, the higher the earnings, the larger the deduction for state tax purposes.

As a bottom line, Alabama governments operate with less revenue on a per capita basis than governments in all the other states.

This is not a new finding. This has been true since at least the early 1990s. And it underlies the difficulties we face when trying to provide to our citizens the level of government services enjoyed by citizens in other states.

² "Which States Tax the Sale of Food for Home Consumption in 2017?," Center on Budget and Policy Priorities, Updated March 1, 2017, <https://www.cbpp.org/research/state-budget-and-tax/which-states-tax-the-sale-of-food-for-home-consumption-in-2017>.

³ "NCCP | 50-State Policy Tracker," accessed December 5, 2019, <http://www.nccp.org/tools/policy/>.

⁴ Ibid

Alabama's Low Per Capita Tax Revenues

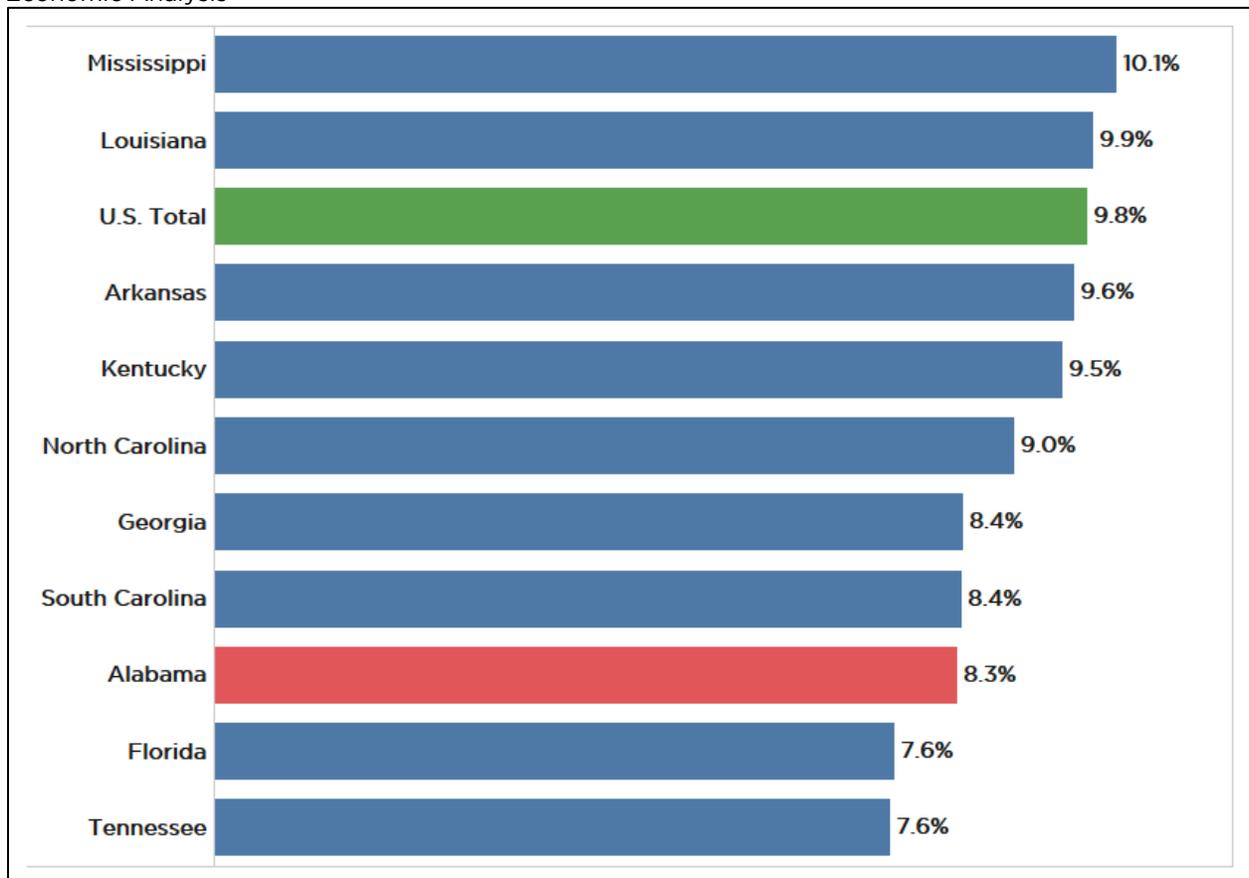
Our lowest-in-the-nation ranking in revenue results from two primary factors: tax rates that are lower than most other states and a base of wealth that is smaller than most other states.

Alabama has tax rates that are lower than most other states and a base of wealth that is smaller than most other states.

Taxes as a Percentage of Personal Income

Comparing total personal income to total state and local taxes collected, Alabama ranks No. 45 in the country, with state and local tax collections amounting to 8.3% of the total personal income earned by state residents.

Figure 3. Taxes as a Percent of Personal Income, 2017. Source: Census Bureau and U.S. Bureau of Economic Analysis⁵



⁵ U.S. Bureau of Economic Analysis, "SAINCI Personal Income Summary: Personal Income, Population, Per Capita Personal Income," Retrieved November 20, 2019, from https://apps.bea.gov/iTable/iTable.cfm?reqid=70&step=30&isuri=1&major_area=0&area=xx&year=2017&tableid=21&category=421&area_type=0&year_end=-1&classification=non-industry&state=0&statistic=1&yearbegin=-1&unit_of_measure=levels.

On this measure, the only Southeastern states that rank lower than Alabama are Florida (7.6%) and Tennessee (7.6%).

Both have higher total personal income per capita than Alabama, allowing them to collect less as a percent of total personal income and still yield far more in taxes on a per capita basis. Florida's property tax is much higher thanks to both the rates and the value of the property. Tennessee's property taxes are higher, and its corporate income tax brings in far more than Alabama's.

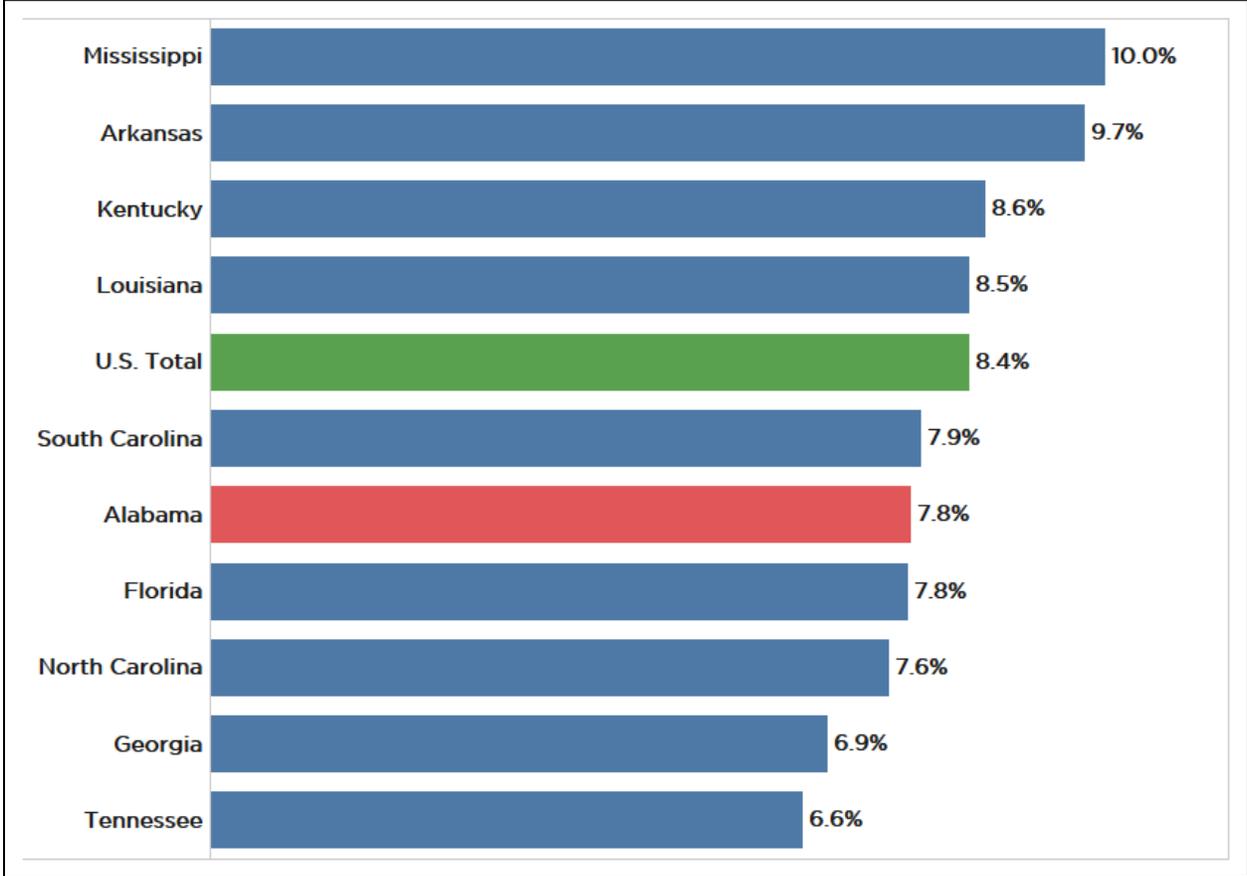
Mississippi's total personal income is lower than Alabama's, but its state and local government tax collections equaled 10.1% of Mississippi's total personal income for 2017. Because of that greater tax effort, Mississippi state and local governments have more to spend on a per capita basis than those in Alabama.

Tax Burden as a Percent of GDP

Another way of measuring the tax burden is to calculate tax collections as a percentage of each state's gross domestic product (GDP), a measure of economic output.

Alabama tax collections amount to 7.8% of its GDP. The U.S. average for state and local taxes as a percentage of GDP is 8.4%.

Figure 4. Taxes as a Percentage of GDP, 2017. Source: U.S. Census Bureau and U.S. Bureau of Economic Analysis⁶



As with the personal income measure, states like Georgia and Tennessee have a higher level of economic output than Alabama on a per capita basis. Thus, those states can tax at a lower percentage of economic activity and still yield a much higher amount in taxes per capita.

⁶ U.S. Bureau of Economic Analysis, "[Gross domestic product \(GDP\) by state, 2017.](#)" Retrieved December 1, 2019

What We Choose to Tax

While a state’s tax base and its tax rates are primary drivers of the total revenue collected, a state’s tax system is also affected by the mix of taxes it chooses to apply.

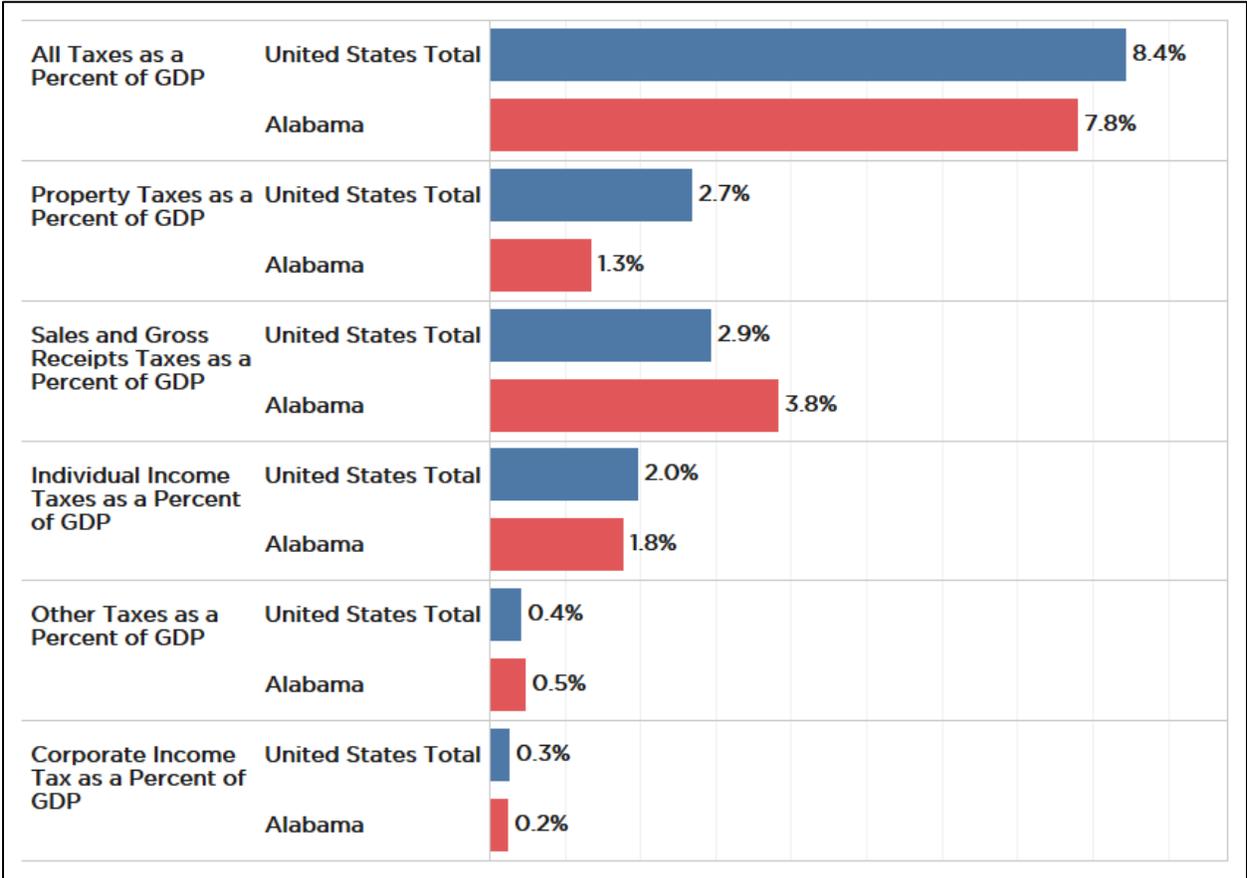
Every state has a unique blend of taxes. Most states depend on some combination of the three principal tax sources: income, property value, and sales transactions (what we earn, own, and buy).

A tax system that is balanced among these three sources promotes fairness and stability.

Alabama’s Tax System is not Balanced.

Figure 7 compares Alabama’s tax mix to that of the average U.S. state. The relative share of each tax is expressed as a percentage of GDP. Alabama’s overall tax burden is lighter, a smaller share of GDP than the average U.S. state.

Figure 7. Types of Taxes and Gross Domestic Product, Alabama and U.S. Compared, 2017. Source: U.S. Census Bureau and U.S Bureau of Economic Analysis.



Property taxes are particularly low. As a percentage of GDP, Alabama's property taxes equal only 1.3% of GDP, compared to 2.7% in the average state. Alabama's per capita property tax collections could be doubled and still be below the U.S. average.

Alabama's sales and gross receipts tax, on the other hand, is a higher share of GDP than the average state, indicating that Alabama depends more heavily on the sales taxes to produce tax revenue than most states.

Alabama's overall tax burden is lighter, a smaller share of GDP than the average U.S. state.

Alabama's personal income taxes are also lower than the national average, while corporate income and other taxes are roughly equivalent to those in other states, in terms of percentage of GDP.

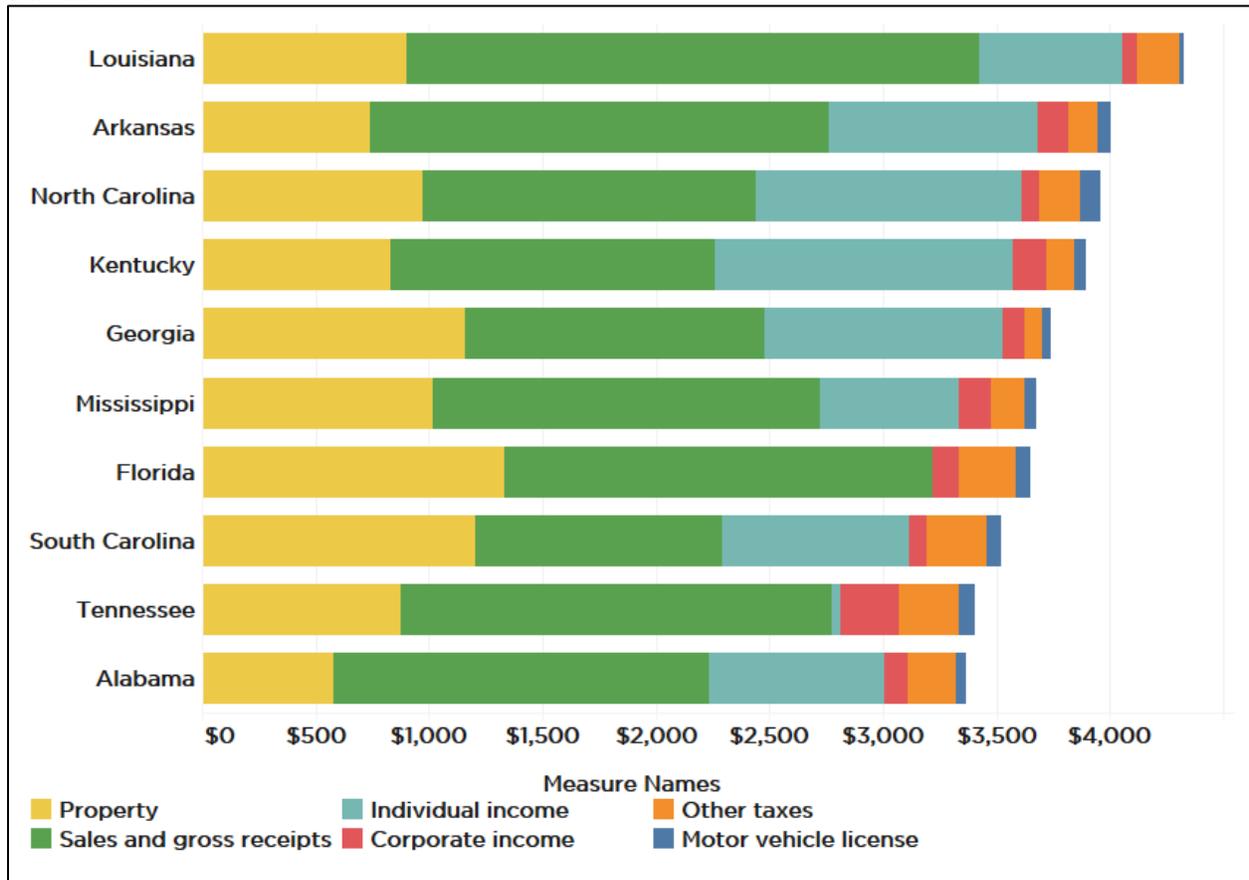
Figure 8 compares Alabama's state and local tax mix with other Southeastern states, expressed on a per capita basis. The chart shows the different mix of taxes each state uses to produce total state and local tax revenues.

Alabama's bar is shorter than those of any other state, reflecting lower per capita tax collections overall. Its lowest in the nation per capita property tax collections are also apparent in the comparison.

Meanwhile, other states exhibit their own unique mixes. Florida does not have an income tax but makes up for it with high property and sales tax collections per capita. Tennessee also has only a minimal income tax but makes up for it with higher property, sales, and corporate income tax collections.

Florida compensates for no income taxes with higher per capita property and sales tax collections. Tennessee has a minimal income tax but makes up for it with higher property, sales, and corporate income tax collections.

Figure 8. Taxes Per Capita in the Southeast, 2017, by tax source. Source: US. Census Bureau, PARCA Calculations.



The Tax Mix: A Balancing Act

Although Alabama collects less in state and local taxes per resident than any other state, that does not guarantee low taxes for all. Because of the imbalance in the tax structure, taxes fall more heavily on some groups than others.

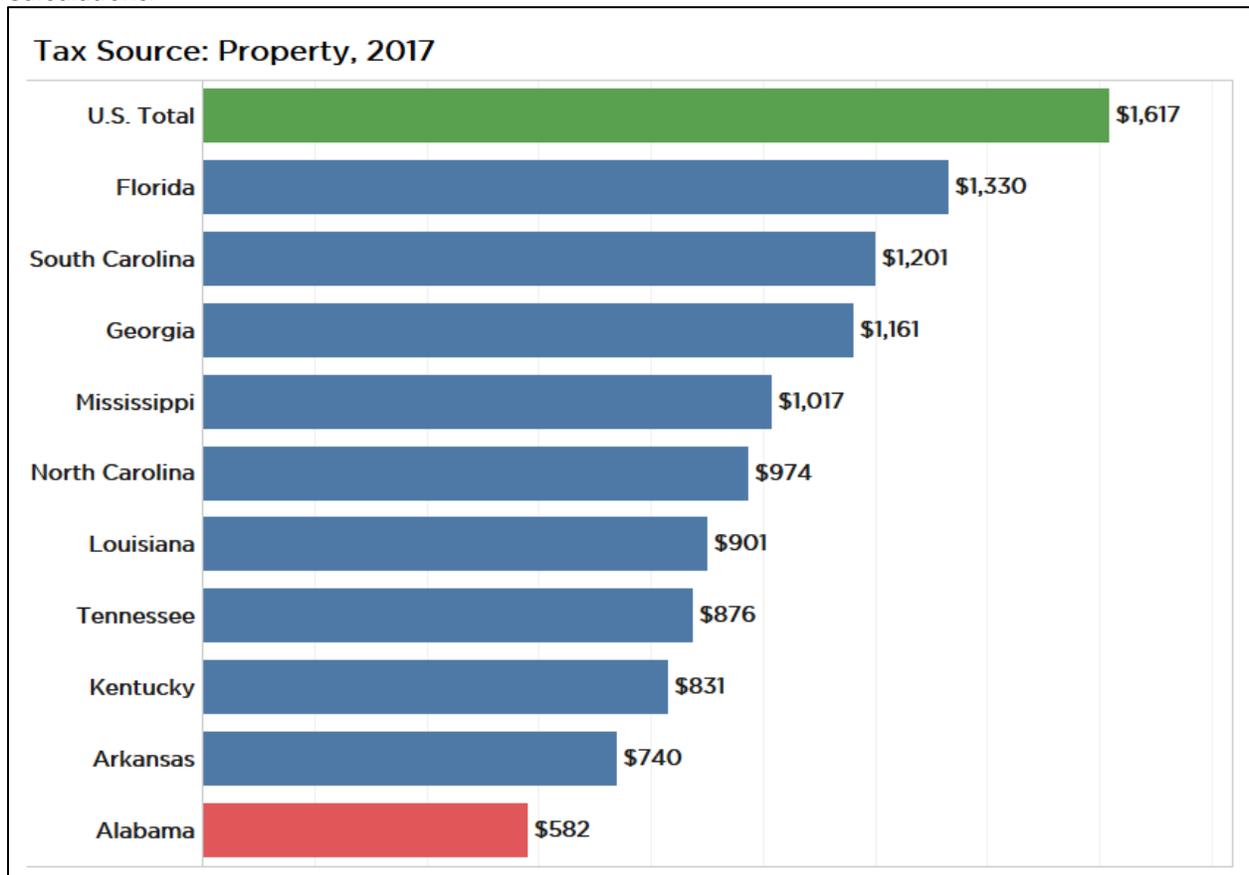
A sound tax structure avoids placing too heavy a burden on any particular group. Most states take measures to protect households with low incomes from taxation in hopes of encouraging economic advancement.

As lawmakers consider options for adding tax revenue, questions of balance and fairness should be considered.

Property Taxes

Alabama's low property taxes primarily benefit those who own homes, farms, and timberland.

Figure 9. Per Capita State and Local Property Tax Collections, 2017. Source: U.S. Census Bureau, PARCA Calculations.



Those properties are taxed on just 10% of their value. Their property tax bills are further reduced through homestead exemptions and valuations based on the current use of the property rather than current market rates.

Meanwhile, taxes on commercial and industrial property are double that of residences or farms because that property is taxed on 20% of its value. Property owned by utilities is taxed on 30% of its value, three times the rate of residential or agricultural property.

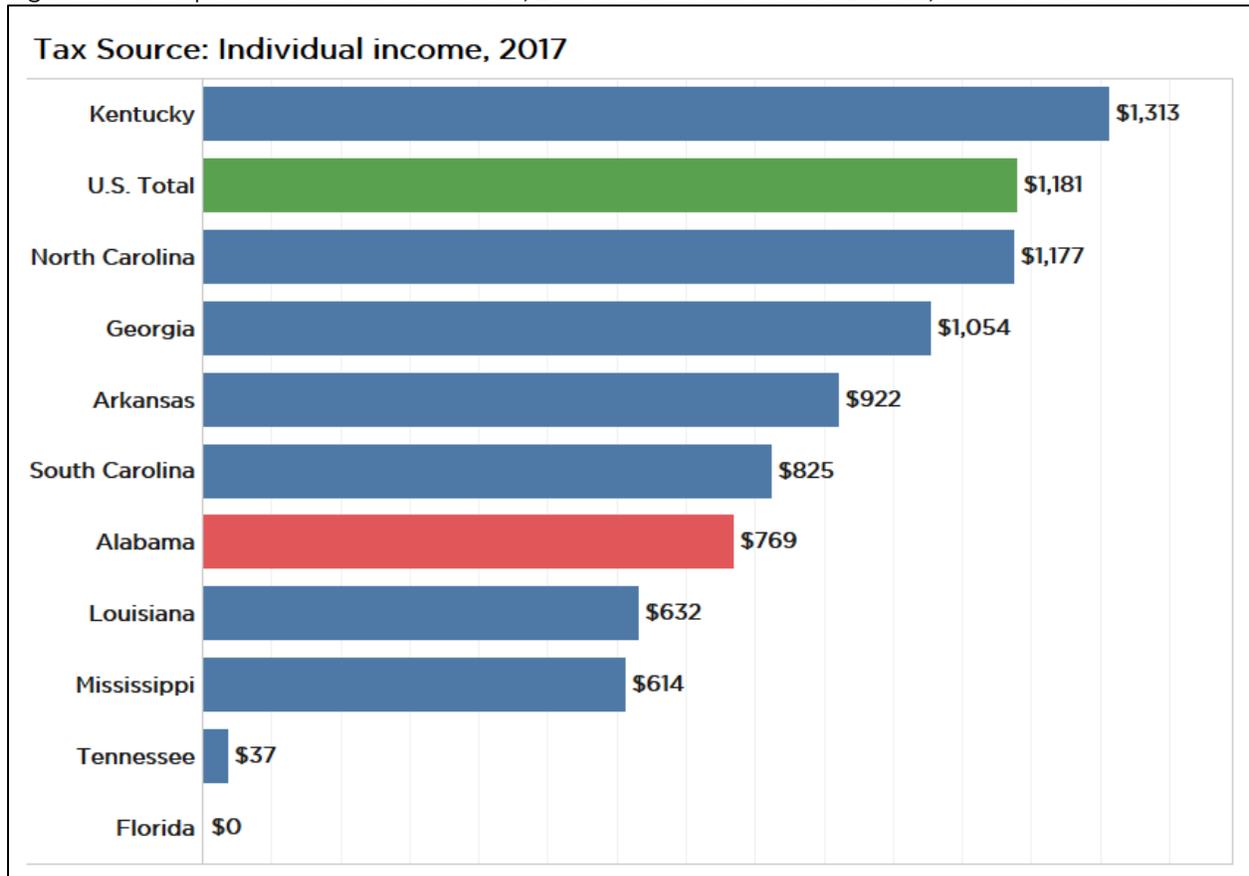
Under the current system of property classification, an increase in property taxes would be borne more heavily by businesses and utilities. Increases would also likely be passed along to consumers and to renters, since apartments are considered commercial property. And higher tax bills for utilities would likely be passed along to ratepayers.

Property taxes are hard to change in Alabama. Caps on property taxes have been placed in the Alabama Constitution, and any change to property tax rates requires approval not just from the Legislature, but also by a vote of the people.

Income Taxes

In 2017, Alabama's income tax revenue per capita ranked 36th out of the 43 states that collect income taxes.

Figure 3. Per Capita Income Tax Collections, 2017. Source: U.S. Census Bureau, PARCA Calculations.



In many states, the income tax is progressive, applying a higher rate to higher levels of income. The income tax can serve as a balance against the regressive nature of other taxes.

However, in Alabama several features of the tax work to interfere with the progressive nature of the tax. Alabama's income tax has just three tax brackets with the top rate of 5% kicking in at income over \$6,000, making Alabama's income essentially a flat tax.

Taking into account exemptions and standard deductions, an Alabama family of four begins paying income taxes on anything earned over \$12,600. Most states set a higher income threshold than Alabama in order to allow poor households to keep

more of the money they earn. Alabama's threshold for taxing income is the lowest in the nation.

Any income that a family makes above \$18,600 is taxed at the top rate.

In 2017, Alabama's income tax revenue per capita ranked 36th out of the 43 states that collect income taxes. However, taking into account exemptions and standard deductions, an Alabama family of four begins paying income taxes on anything earned over \$12,600, the lowest threshold in the country.

Meanwhile, Alabama allows taxpayers to deduct the full

amount they pay in federal income taxes, one of only three states where federal income taxes are fully deductible. Since upper-income taxpayers pay a greater percentage of income in federal taxes, those higher earners get a larger break on Alabama income taxes.

The income tax rate and the deductibility of federal income taxes are both embedded in the Alabama Constitution, so any change to the rate would require an amendment to the constitution.

However, other state income tax deductions and exemptions can be changed legislatively. Eliminating certain deductions or diminishing their value for those with high incomes would be one approach to increasing revenue generated by the state income tax.

Sales Tax

Partly because of the difficulty of raising property taxes, Alabama state and local governments have developed a heavy reliance on the sales tax.

Alabama's rates are among the highest in the country. And unlike many other states, Alabama's sales tax applies to groceries and medications. Alabama is one of three states that continues to apply sales tax fully to food purchased for home consumption without providing any offsetting relief for low- and moderate-income families.⁷

Alabama state and local governments have developed a heavy reliance on the sales tax

Because low- and moderate-income families spend a greater share of their incomes on basic necessities, a greater share of those families' incomes goes to paying state and local taxes.

Alabama's high sales taxes contribute to the regressive nature of our tax structure. According to an analysis by the Institute on Taxation and Economic Policy, Alabama's tax system is the 18th most regressive state and local tax system in the nation.⁸ Under a regressive tax system, the poor pay a greater share of their income in taxes than the wealthy.

Despite high sales tax rates, Alabama's per capita state and local sales tax collections rank 26th among the 50 states. Alabama's sales taxes are not as productive, because of the smaller base of economic activity and because Alabama's sales tax is narrow in comparison to most states.

Alabama applies its tax to almost all sales of goods, but it does not apply the tax to most kinds of business, professional, computer, personal, and repair services. In recent decades a greater share of economic activity has shifted toward the consumption of such services. According to a survey conducted by the Federation of Tax Administrators, Alabama taxes 42 out of 176 categories of services.⁹ The median state applies the sales tax to 60 different services.

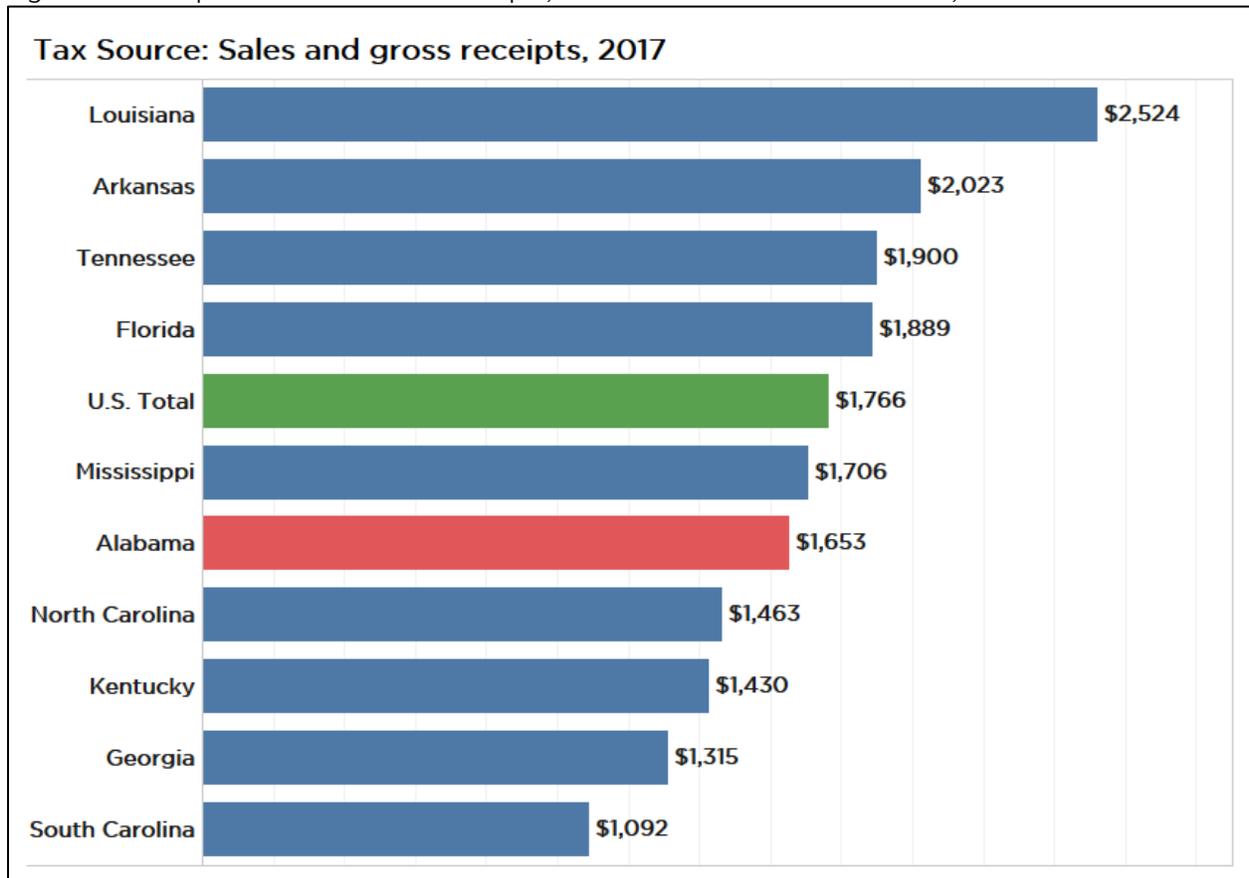
⁷ "Which States Tax the Sale of Food for Home Consumption in 2017?," Center on Budget and Policy Priorities, Updated March 1, 2017, <https://www.cbpp.org/research/state-budget-and-tax/which-states-tax-the-sale-of-food-for-home-consumption-in-2017>.

⁸ "Who Pays? 6th Edition," ITEP, accessed December 5, 2019, <https://itep.org/whopays/>

⁹ Alt, R. (2017, August. Updated Jan. 2018). Sales Taxation of Services, Retrieved November 27, 2018, from <https://www.taxadmin.org/sales-taxation-of-services>

Other states also allow more forms of gambling than Alabama and apply a tax to that activity, bolstering the sales and gross receipts taxes in those states.

Figure 4. Per Capita Sales and Gross Receipts, 2017. Source: U.S. Census Bureau, PARCA Calculations.



States, including Alabama, are pursuing a variety of options for broadening the sales tax to capture the sales activity now being transacted on the Internet. Those transactions have, up until recently, been generally off-limits to taxation.

In 2015, Alabama created what's called the Simplified Sellers Use Tax, which captures some of the sales tax revenue from online sales. Further changes to that law were made in 2018, and in June 2018, the U.S. Supreme Court issued a ruling that bolsters states' abilities to tax online sales. Alabama's sales and gross receipts collections were bolstered by the Simplified Seller's Use tax, which brought in \$52 million in 2017, up from \$4 million in 2016. Continued growth in these collections will show up in subsequent reports.

Selective Sales Taxes

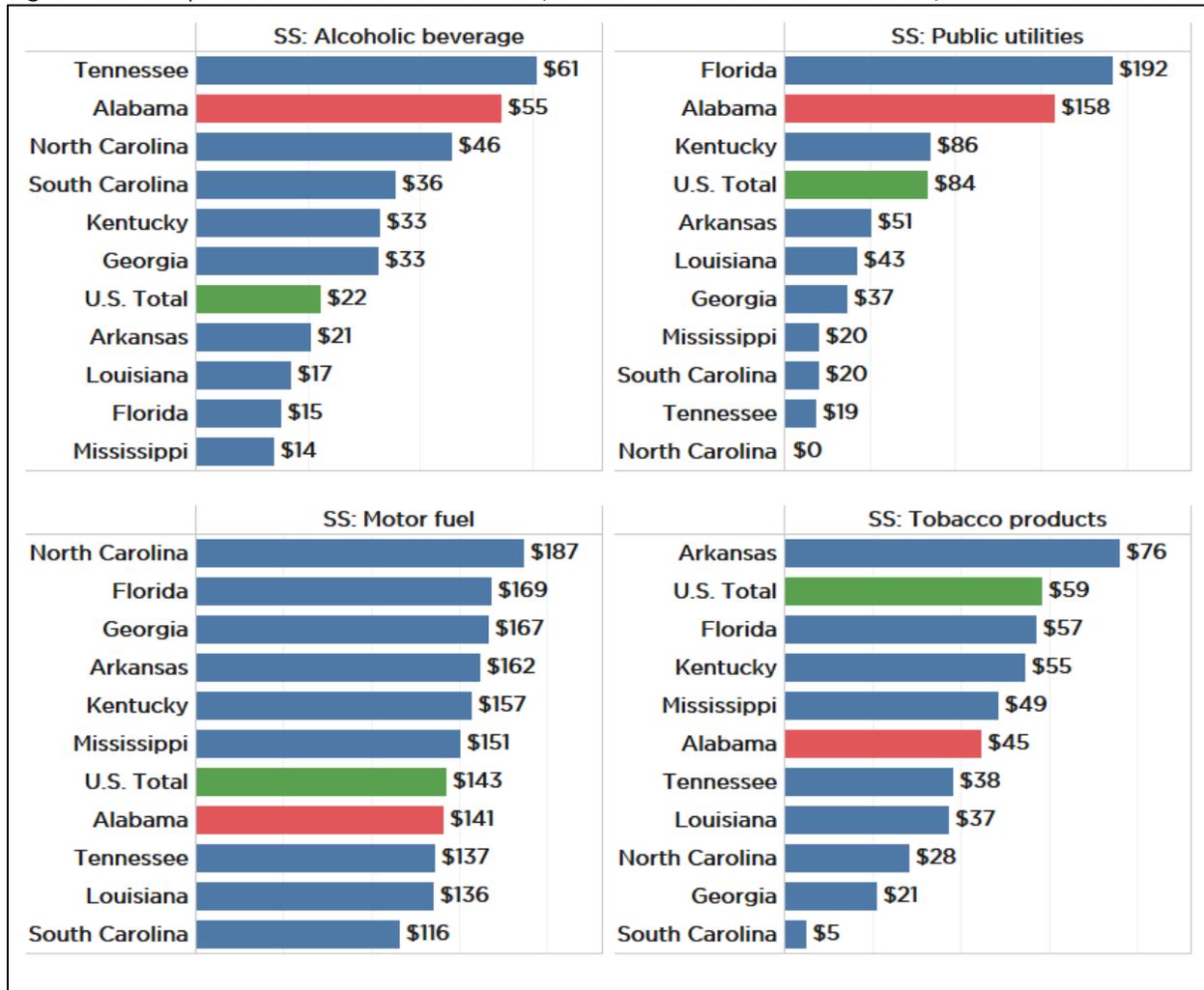
Alabama governments sometimes turn to selective sales taxes to avoid passing a general tax increase. As an example, Alabama ranks high in per capita collections of taxes on alcoholic beverages (No. 3 in the U.S.) and on public utilities (No. 5 in the U.S.).

In 2017, Alabama ranked No. 25 in per capita state and local tax collections on motor fuel. As noted earlier in this report, Alabama's rank and collections were higher than in the 2016 survey thanks to increased consumption and because what had been a per gallon fee was reclassified as a tax. In 2019, the Legislature raised motor fuel taxes, following the lead of most other Southeastern states. The 2019 gas tax increase will show up in future surveys. Alabama's per gallon tax rates remain below the national average.

In 2017, per capita revenue on tobacco products ranked No. 34 in the U.S. Alabama's state-level tax rate on cigarettes remains relatively low, at 67.5 cents a pack, ranking No. 40 among U.S. states.¹⁰ According to the Tax Foundation, the average tax rate among states is \$1.73 per pack.

¹⁰ Janelle Cammenga, "How High Are Cigarette Taxes in Your State? | 2019 Rankings," Tax Foundation (blog), April 10, 2019, <https://taxfoundation.org/2019-state-cigarette-tax-rankings/>.

Figure 5. Per Capita Selective Sales Collections, 2017. Source: U.S. Census Bureau, PARCA Calculations.



Conclusion

As the state's political leadership continues to grapple with how to pay for prisons, roads, health care, and education, they need to keep three questions in mind:

Is the tax system adequate to provide the level of service and investment needed to make Alabama a competitive state?

Is the tax system equitable, fairly spreading the burden of paying for needed services and encouraging economic independence and advancement?

Is the tax system efficient in providing stable and sustainable revenue without imposing undue burden and complexity?



We all want similar things...good schools, safe neighborhoods, a strong economy, freedom, equality, and opportunity. Achieving these shared goals is impossible without an honest assessment of where we are, an idea of where we want to go, and paths to take us there. As Americans and Alabamians, we answer these questions through vigorous debate and honest negotiation which require accurate and unbiased information. **PARCA provides this information.**

We are...

...Alabama's first and only nonprofit, nonpartisan, good government research center.

We work...

...to inform and improve the decision making of state and local leaders in Alabama through objective research and analysis.

We research...

...government structure and performance
...public education
...public finance
...workforce development.

We provide...

...data analysis, policy research, performance evaluation, and technical assistance.

We believe...

Alabama can do better.
Sound public policy is essential.
Sound public policy requires open, transparent and responsive government.
Sound public policy is based on fact, pursues a clear goal, and is assessed honestly.

We search...

...for people who believe these things too, and who will join this effort.

Learn more and join the cause at www.parcAlabama.org



2018 Board of Directors

PRESTON BOLT*

PRESIDENT
Member
Hand Arendall Harrison Sale

LARKIN MARTIN*

VICE-PRESIDENT
Managing Agent
Martin Farm

**BETSY BUGG HOLLOWAY,
Ph.D.***

TREASURER
Vice President Marketing
and Communication
Samford University

DAVID DONALDSON*

SECRETARY
Vice-President,
Governmental & Community
Relations
Vulcan Materials Company

PHILIP DOTTS*

IMMEDIATE PAST
PRESIDENT
Managing Director
Public Financial
Management, Inc.

—

Robert Aland

Executive VP and Chief
Administrative Officer
National Bank of Commerce

Fred Blackwell*

President
Fred Blackwell Roofing

Stan Blanton

Managing Partner
Balch & Bingham

Fred O. Braswell, III

President & CEO
Alabama Rural
Electric Association

William J. Canary

Senior Fellow
U.S. Chamber of Commerce

Greg Curran

Chairman of the Firm
Maynard Cooper Gale

Bruce P. Ely

Partner
Bradley Arant Boulton
Cummings

Tyrone Fenderson, Jr.

Senior Vice President, Mobile
BBVA Compass Bank

Ann D. Florie

Executive Director, Retired
Leadership Birmingham

Robert A. Gates

Executive Vice President
Wells Fargo Bank

Nancy Goedecke

Chairman and CEO
Mayer Electric

Ray Hayes

Chancellor Emeritus
University of Alabama System

C. Wayne Hutchens

President
AT&T Alabama

Donny Jones

Chief Operating Officer
Chamber of Commerce of
West Alabama

Barbara W. Larson

Executive Director, Retired
Leadership Alabama

Deborah J. Long*

Executive Vice President,
Chief Legal Officer and
Secretary, Retired
Protective Life Corporation

Beth Marietta Lyons

Partner
Lyons Law Firm

Gordon Martin

Senior Vice President,
Corporate and Administrative
Services
Alabama Power Company

Macke Mauldin

President
Bank Independent

Scott McLain

Principal and
Managing Broker
Coldwell Banker Commercial
McLain Real Estate

David Muhlendorf

President & CEO, Retired LDM
Company

Jerry W. Powell

General Counsel
Cadence Bank, N.A.

J.T. Price*

CEO
McKinney Capital

Dudley Reynolds

CEO, Retired
Alagasco

Brandon Robinson+

Partner
Balch & Bingham

Andrea Smith

CEO, Birmingham
BBVA Compass Bank

Clint Shelton

Publisher
The Decatur Daily

J. Robin Stone

Vice President, Governmental
Affairs
Blue Cross and Blue Shield of
Alabama

Ken Tucker

Director,
Government Operations
The Boeing Company

John M. Turner, Jr.

CEO
Regions Financial Corporation

Lynne Berry Vallely*

Realtor
Berry Millsaps Properties

Jesse Vogtle

Partner
Balch & Bingham

Neal Wade

Director, Economic
Development Academy
University of Alabama

Tony Waldrop, Ph.D.

President
University of South Alabama

Andrew Westmoreland, Ed.D.

President
Samford University

Linda Wilder

Southeast President
Encompass Health
Corporation

* Executive Committee
+ Ex Officio



**Public Affairs
Research Council
of Alabama**

P.O. BOX 293931
800 LAKESHORE DRIVE
BIRMINGHAM, ALABAMA 35229
205-726-2482

PARCALABAMA.ORG