

ECONOMY DOLLAR LOCAL  
HOW RATE BUDGET PERCENT  
SERVICES INCOME GOVERNMENT  
Alabama RECEIPTS  
FINANCE DEBT ANALYSIS PERCENT  
RATE CORPORATE LOCAL % STATE  
TAXES LOWEST  
REVENUE MONEY  
CAPITAL REGRESSIVE  
BUDGET  
COMPARE  
2020  
ANALYSIS RETAIL SPENDING  
COMMERCIAL INDIVIDUAL  
CAPITAL % BRACKET COMMERCIAL  
BUDGET

*How Alabama Taxes Compare, 2020*

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## **How Alabama Taxes Compare, 2020 Edition**

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## Introduction

For the first time since the early 1990s, Alabama is not last in the amount of state and local taxes collected per resident. As of 2018, Tennessee took the bottom spot, according to the latest figures available from the U.S. Census Bureau. In 2018, Alabama had the second-lowest state and local tax collections per capita.

The change occurred due to strong revenue growth in Alabama and tax cutting in Tennessee. Tennessee's faster rate of population growth also affects the calculation. Alabama's last tax increase, the increase in gasoline taxes, is not included in this tally because it had not yet gone into effect. However, Tennessee's increased tax rates on motor fuels, which pre-dated Alabama's, do contribute to Tennessee's revenue gains in this report.

Tennessee cut taxes in other areas. Tennessee has had only a small income tax based solely on interest and dividend income. That tax is being phased out, a process that showed its effect in the 2018 fiscal year. Also, Tennessee decreased the state sales tax on groceries from 5% to 4%.

And finally, despite sky-rocketing property values, particularly in the Nashville-Davidson metro area, Tennessee law includes a mechanism that prevents local governments from reaping a windfall from reappraisals, which occur every four years. In 2017, a reappraisal produced an average 37% increase in values for Nashville properties. However, because of an uproar, leaders there left property tax rates unchanged, and revenues barely budged. Those decisions are causing problems in 2020. Thanks to those controls on revenue and the damage to the economy wrought by the Coronavirus pandemic, [Nashville finds itself in a fiscal crisis](#). The Metro council there has approved a 34% property tax increase to fill the void. That increase is being contested by a local citizen group.

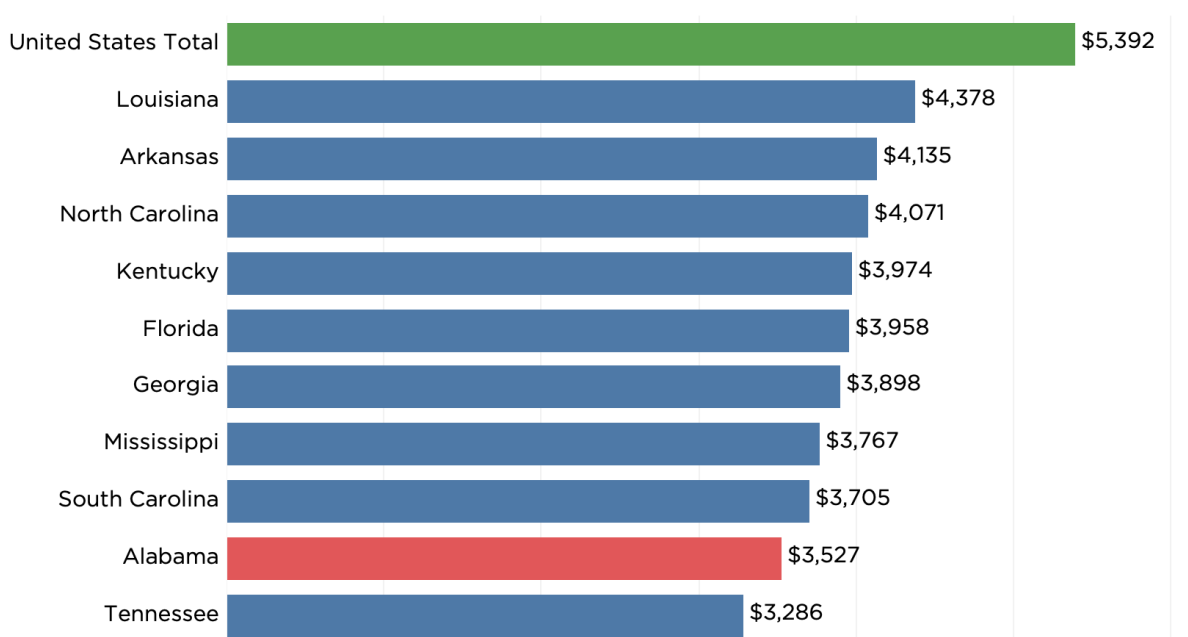
Meanwhile, Alabama's revenue growth was strong at both the state and local level thanks to economic growth. Between the 2017 and 2018 period covered by the latest Census report, Alabama income tax revenue increased by almost \$300 million, or 8%. Alabama state and local sales tax revenue increased \$360 million or 4%.

Prior to the pandemic, Alabama's labor force participation rate was rising, meaning a greater share of its population was working and

Alabama state and local governments collected \$3,527 per resident through sales, property, income, and an array of other taxes. That's up from \$3,370 in 2017, a gain of \$157 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 fourth-highest increase among the 10 Southeastern states, trailing Florida, South Carolina, and Georgia.

*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, 2018



Still, Alabama ranked second to last in the U.S. and among Southeastern states in state and local tax collections per resident. Among Southeastern states, the average per capita rate was \$3,870, \$343 per resident higher than Alabama. The median value for U.S. states was \$4,888 per capita, \$1,361 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.

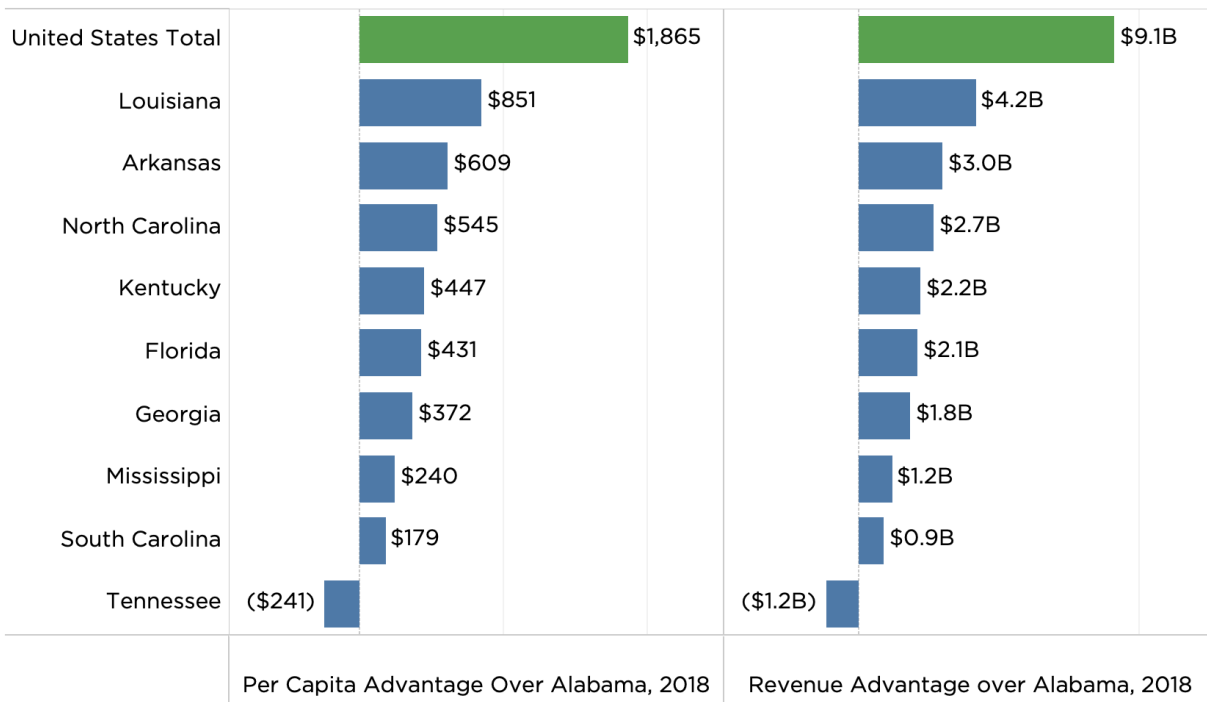
In PARCA's analysis of the data, state and local revenues are considered together, because states vary significantly in how they divide up the responsibilities between state and local governments for financing the operation of services like schools,



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 2018 is the most recent year available.<sup>1</sup>

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.

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



Louisiana collects nearly \$851 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 \$4.2 billion in taxes. If Alabama collected taxes at the same per capita rate as South Carolina, Alabama would have an additional almost \$1 billion to spend. Mississippi, a state with less wealth and economic activity, nevertheless collects \$240 more per capita than Alabama. If

<sup>1</sup> US Census Bureau, "2018 State & Local Government Finance Historical Datasets and Tables," The United States Census Bureau, accessed October 28, 2020, <https://www.census.gov/data/datasets/2018/econ/local/public-use-datasets.html>.

Alabama collected taxes at Mississippi's rate, state and local governments would have an additional \$1.2 billion to fund education, health care, highways, public safety, and the broad spectrum of state and local services provided. Conversely, Alabama's revenue advantage over Tennessee enabled Alabama state and local governments to spend more than Tennessee on education, highways, and health on a per capita basis.

*If Alabama collected taxes at Mississippi's rate, the state would have an additional \$1.2 billion to fund education, health care, highways, public safety...*

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 is more similar to other Southeastern states, than to the governments in other regions.

## 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 50<sup>th</sup> 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 \$2.1 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, South Carolina, and Tennessee in per capita collections. Alabama would still trail Florida, Kentucky, North Carolina, Arkansas, and Louisiana.

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.

Rank in Per Capita Tax Collections, 2018	
State and Local Tax Sources	Alabama's Rank Among U.S. States
All Taxes	49
Property	50
Individual income	36
Corporate income	28
Sales and gross receipts	27
General sales	30
Selective sales	15
Alcoholic beverage	3
Public utilities	4
Motor fuel	27
Tobacco products	37
Other selective sales	31
Motor vehicle license	44
Other taxes	29

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.<sup>2</sup>
- 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.<sup>3</sup> Most states set a higher income threshold than Alabama to allow low-income 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.<sup>4</sup>
- 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 per capita than governments in all the other states, except Tennessee.

In recent years, Alabama's economy has enjoyed a period of sustained growth. The Legislature and the Governor have budgeted conservatively and rebuilt reserves. Thus far, the Coronavirus pandemic has not triggered a revenue crisis. But major priorities remain unaddressed. Federal courts and Justice Department investigators have found conditions in the state's violent and overcrowded prison system to violate the U.S. Constitution. The pandemic has underlined health disparities and

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<sup>2</sup> "States That Still Impose Sales Taxes on Groceries Should Consider Reducing or Eliminating Them," Center on Budget and Policy Priorities, Updated April 1, 2020, <https://www.cbpp.org/research/state-budget-and-tax/states-that-still-impose-sales-taxes-on-groceries-should-consider>.

<sup>3</sup> "NCCP | 50-State Policy Tracker," accessed October 29, 2020, <http://www.nccp.org/tools/policy/>.

<sup>4</sup> Ibid

access to care, particularly in rural areas. Addressing such issues often requires public investment. Because of its tax structure, Alabama has less to invest.

## Alabama's Low Per Capita Tax Revenues

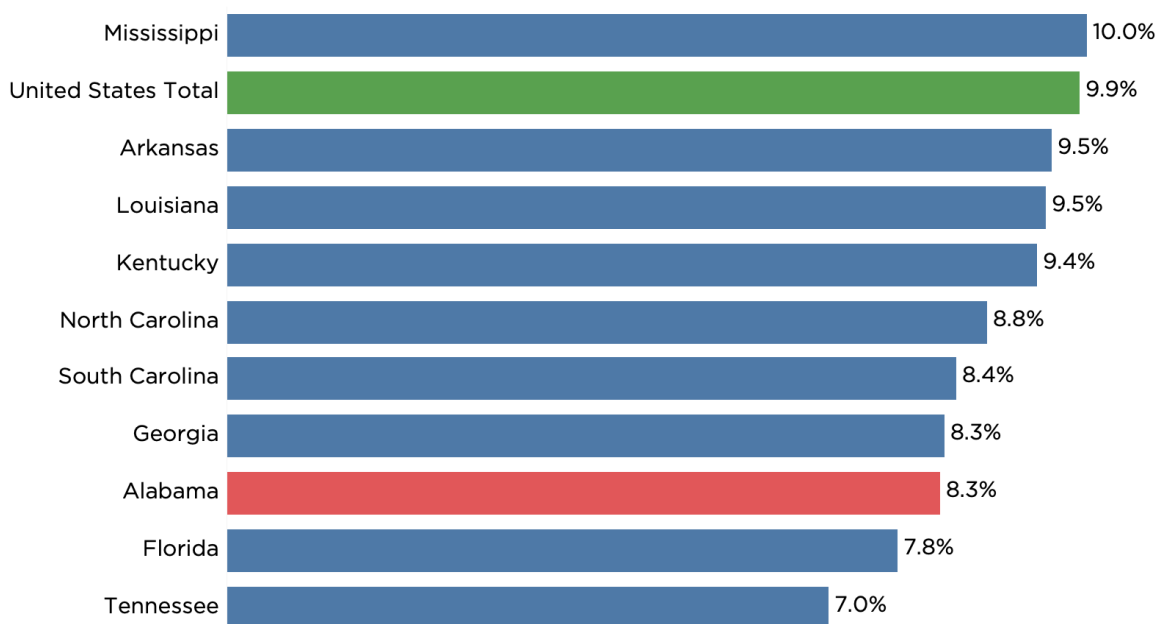
Our lowest-in-the-nation ranking in revenue results from two primary factors: tax rates that are lower than most other states and a smaller wealth base than most other states.

*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. 46 in the country, with state and local tax collections amounting to 8.3% of state residents' total personal income.

Figure 3. Taxes as a Percent of Personal Income, 2018. Source: Census Bureau and U.S. Bureau of Economic Analysis<sup>5</sup>



<sup>5</sup> U.S. Bureau of Economic Analysis, "SAINC1 Personal Income Summary: Personal Income, Population, Per Capita Personal Income," Retrieved October 29, 2020, from [https://apps.bea.gov/iTable/iTable.cfm?reqid=70&step=30&isuri=1&major\\_area=0&area=xx&year=2018&tableid=21&category=421&area\\_type=0&year\\_end=-1&classification=non-industry&state=0&statistic=1&yearbegin=-1&unit\\_of\\_measure=levels](https://apps.bea.gov/iTable/iTable.cfm?reqid=70&step=30&isuri=1&major_area=0&area=xx&year=2018&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 (7.8%) and Tennessee (7%).

Both have higher total personal income per capita than Alabama, allowing them to collect less as a percentage of total personal income. Despite capturing a smaller percentage of personal income, Florida brings in much more in revenue than Alabama on a per capita basis. Florida's property tax is much higher, thanks to both the rates and the property's value. And its sales tax is much more productive, thanks to tourism. Tennessee's property taxes and sales taxes are higher both in rate and yield, and its corporate income tax brings in far more than Alabama's.

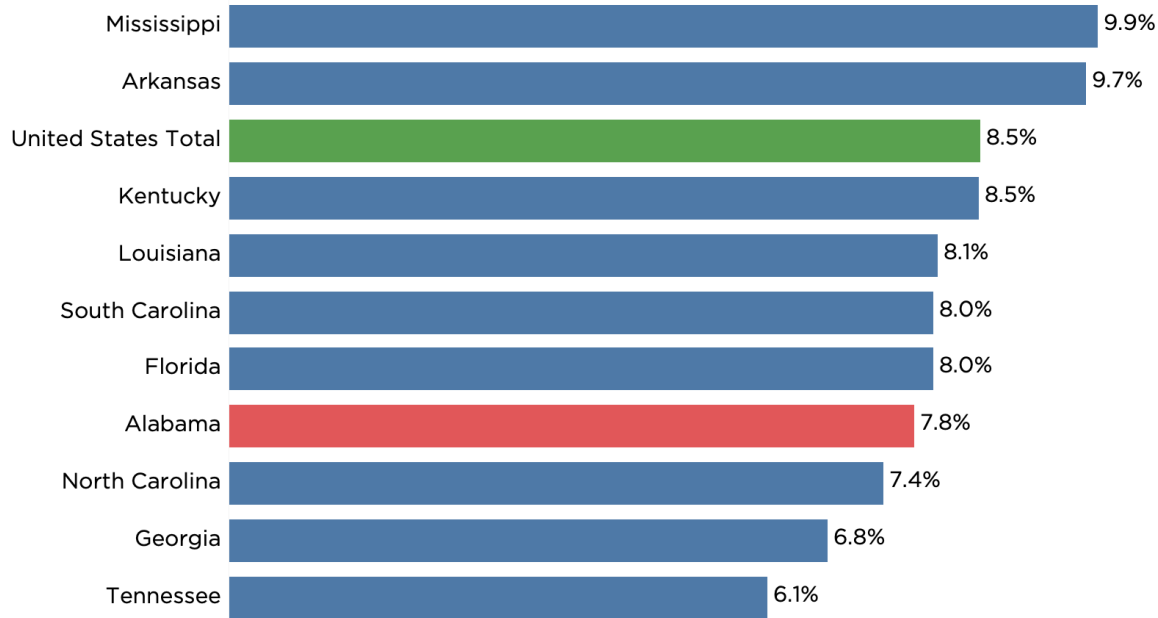
Mississippi's total personal income is lower than Alabama's, but its state and local government tax collections equaled 10% of Mississippi's total personal income for 2018. Because of that greater tax effort, Mississippi state and local governments have more to spend on a per capita basis than those 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, 2018. Source: U.S. Census Bureau and U.S. Bureau of Economic Analysis<sup>6</sup>



As with the personal income measure, states like Georgia and Tennessee have a higher economic output level 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.

<sup>6</sup> U.S. Bureau of Economic Analysis, "[Gross domestic product \(GDP\) by state, 2018.](#)" Retrieved October 29, 2020.

## 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.

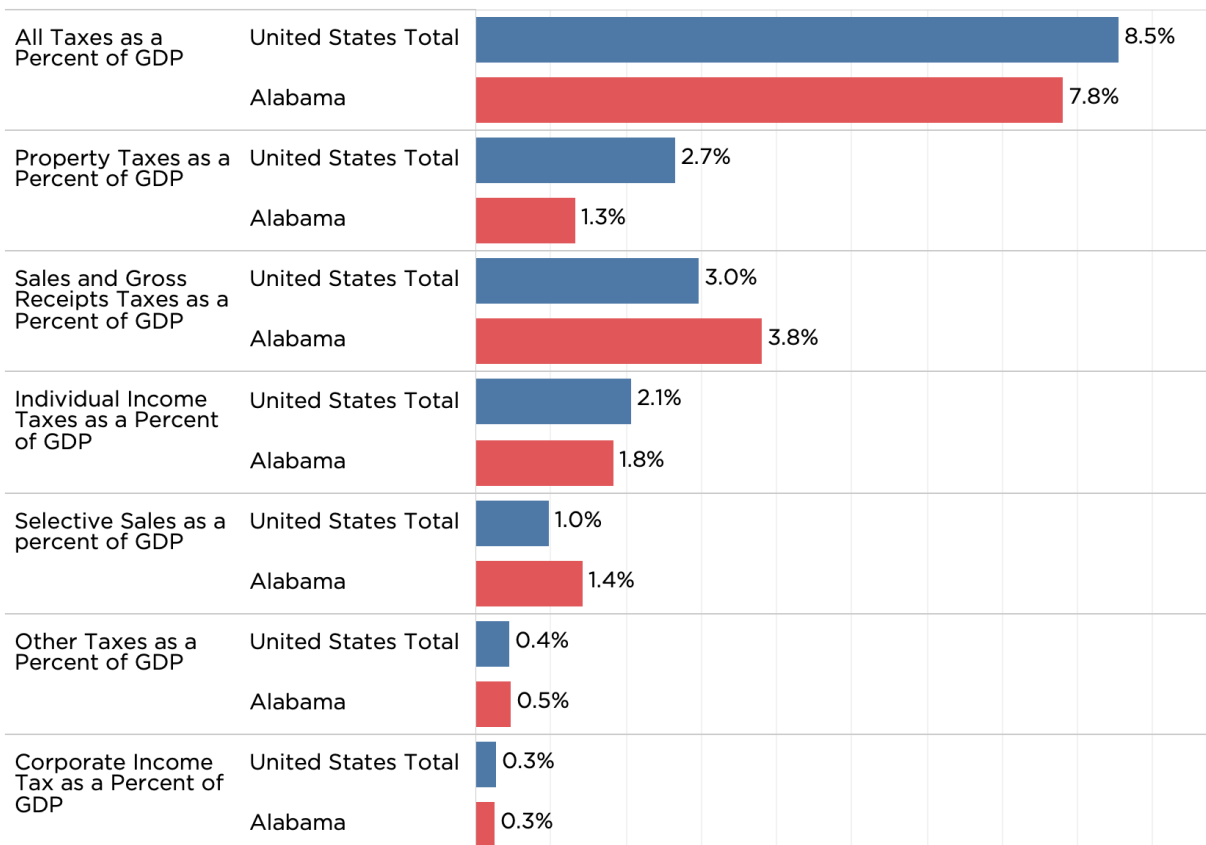
Every state has a unique blend of taxes. Most states depend on some combination of the three principal tax sources: income, property value, and sales transactions (what we earn, own, and buy).

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, 2018. Source: U.S. Census Bureau and U.S. Bureau of Economic Analysis.





State and local 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.

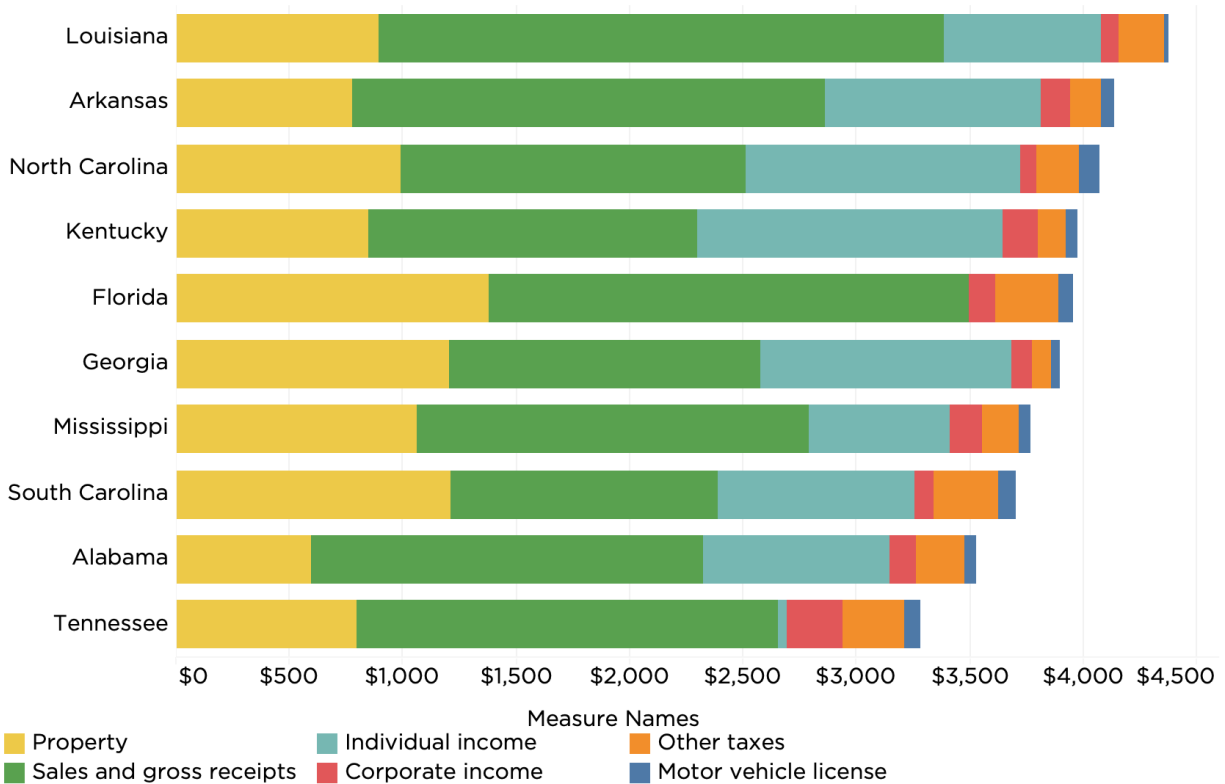
On the other hand, Alabama's sales and gross receipts tax is a higher share of GDP than the average state, indicating that Alabama depends more heavily on the sales taxes to produce tax revenue than most states. That includes selective sales taxes, which, as shown in the chart, are also disproportionately relied on by Alabama governments.

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

Alabama's individual income tax collections per capita 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 blend of taxes each state uses to produce total state and local tax revenues.

Figure 8. Taxes Per Capita in the Southeast, 2018, by tax source. Source: U.S. Census Bureau, PARCA Calculations.



The portion of the bar representing Alabama's property taxes, colored yellow, is shorter than the yellow section in any other state, reflecting lower per capita tax collections overall.

Alabama never catches up to other states but does pass one: Tennessee. Alabama's individual income tax provides enough to offset Tennessee's higher per capita property, sales, and corporate income tax collections.

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.

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

## 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.

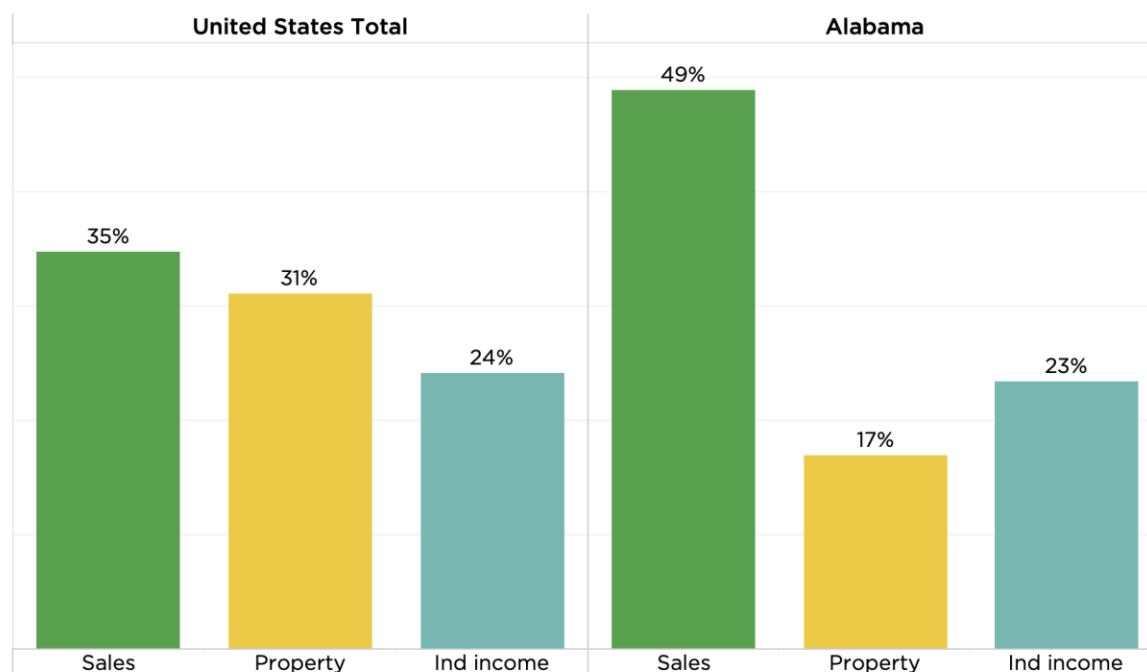
A sound tax structure avoids placing too heavy a burden on any particular group. Most states take measures to protect households with low incomes from taxation in hopes of encouraging economic advancement.

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

### Property Taxes

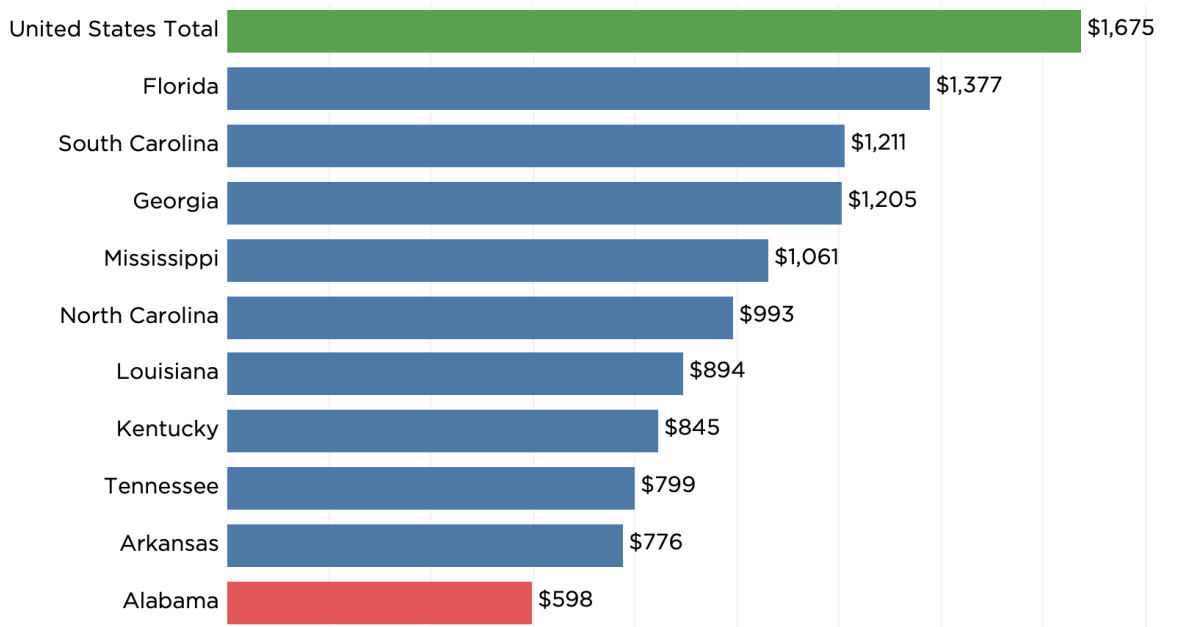
Taxpayers in most states pay far higher property taxes than those paid by Alabamians. Property taxes tend to be more stable as a revenue source. When all state and local revenue across the U.S. is considered, property taxes generate 31% of revenue, second to sales and gross receipts, and ahead of income taxes. In Alabama, property taxes account for 17% of state and local revenue and rank third behind income and property taxes.

Figure 9. Principle Tax Sources as a Percentage of All State and Local Tax Revenues, All States vs. Alabama, 2018. Source: U.S. Census Bureau, PARCA Calculations.



Alabama's property taxes are low not only in comparison to all states but also in comparison to peer states in the Southeast.

Figure 10. Per Capita State and Local Property Tax Collections, 2018. Source: U.S. Census Bureau, PARCA Calculations.



Alabama's low property taxes primarily benefit those who own homes, farms, and timberland. 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 prices for the land and buildings.

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.

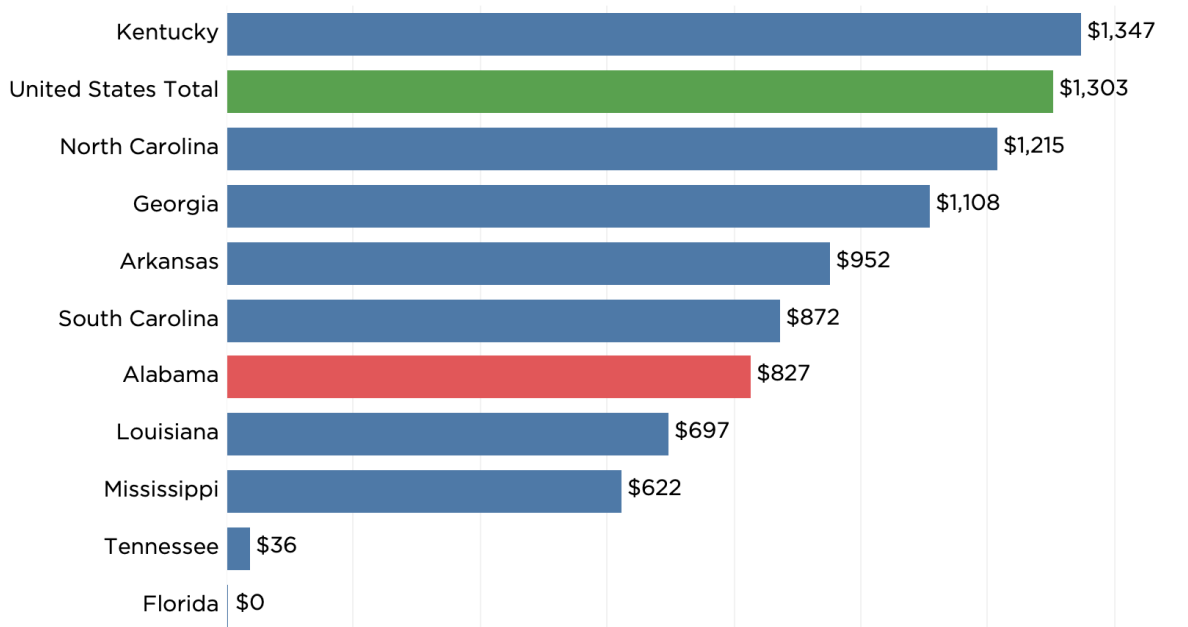
Under the current property classification system, an increase in property tax rates would be borne more heavily by businesses and utilities. Increases would also likely be passed along to consumers and to renters, since apartments are considered commercial property. And higher tax bills for utilities 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 2018, Alabama's income tax revenue per capita ranked 36th out of the 43 states that collect income taxes.

Figure 11. Per Capita State and Local Individual Income Tax Collections, 2018. Source: U.S. Census Bureau, PARCA Calculations.



In many states, the income tax is progressive, applying a higher rate to individuals with 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

*In 2018, 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.*

\$12,600.<sup>7</sup> Most states set a higher income threshold than Alabama in order to allow

<sup>7</sup> "NCCP | 50-State Policy Tracker," accessed October 29, 2020, <http://www.nccp.org/tools/policy/>

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.

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. If the goal is providing tax relief to lower-income families, the Legislature has the power to alter deductions or exemptions.

## 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. According to calculations by the Tax Foundation, Alabama has the fifth highest combined state and local tax rates in the country.<sup>8</sup> 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.<sup>9</sup>

*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 18<sup>th</sup> most regressive state and local tax system in the nation.<sup>10</sup> 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 26<sup>th</sup> 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

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<sup>8</sup> Janelle Cammenga, "State and Local Sales Tax Rates, Midyear 2020," *Tax Foundation* (blog), July 8, 2020, <https://taxfoundation.org/state-and-local-sales-tax-rates-2020/>.

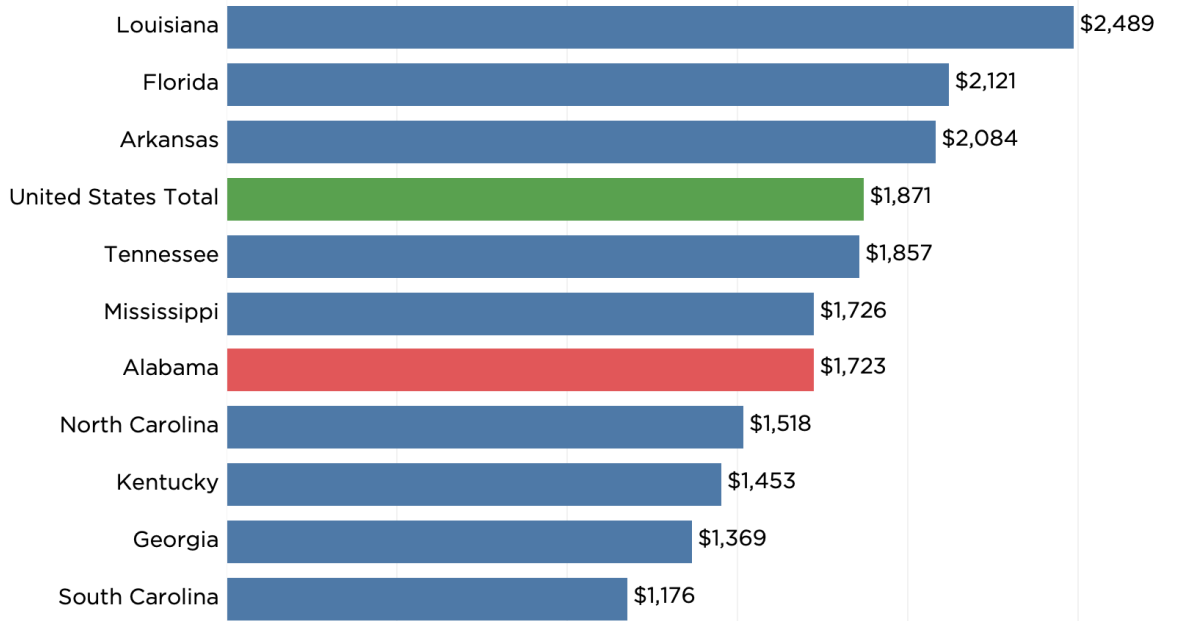
<sup>9</sup> "States That Still Impose Sales Taxes on Groceries Should Consider Reducing or Eliminating Them," Center on Budget and Policy Priorities, Updated April 2020 <https://www.cbpp.org/research/state-budget-and-tax/states-that-still-impose-sales-taxes-on-groceries-should-consider>.

<sup>10</sup> "Who Pays? 6th Edition," ITEP, accessed December 5, 2019, <https://itep.org/whopays/>

Tax Administrators, Alabama taxes 42 out of 176 categories of services.<sup>11</sup> The median state applies the sales tax to 60 different 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 12. Per Capita Sales and Gross Receipts, 2018. 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 began capturing 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 bolstered states' abilities to tax online sales. Taxes on online sales have continued to climb since then, with \$185 million collected in FY2020. This tax source was particularly important during the pandemic, as consumers increasingly turned to online shopping and delivery.

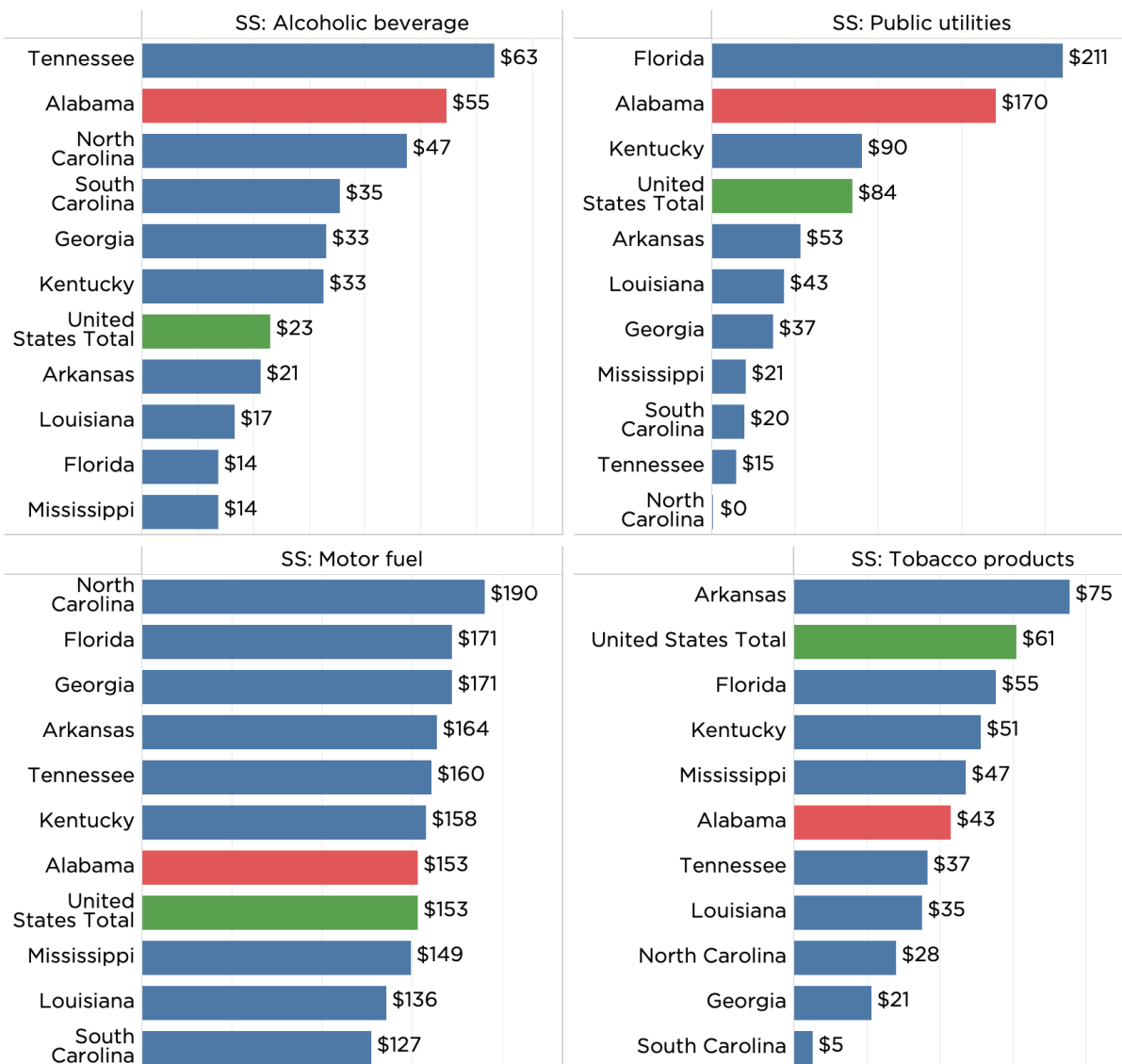
<sup>11</sup> Alt, R. (2017, August. Updated Jan. 2018). Sales Taxation of Services, Retrieved Oct. 30, 2020, from <https://www.taxadmin.org/sales-taxation-of-services>



## Selective Sales Taxes

Alabama governments sometimes turn to selective sales taxes to avoid passing a general tax increase. For example, Alabama ranks high in per capita collections of taxes on alcoholic beverages (No. 3 in the U.S.) and public utilities (No. 4 in the U.S.).

Figure 13. Per Capita Selective Sales Collections, 2018. Source: U.S. Census Bureau, PARCA Calculations.



In 2018, Alabama ranked No. 27 in per capita state and local tax collections on motor fuel, falling in the rankings as tax rate increases in other states increased collection. 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 and the current price per gallon, even after the tax increase, is in the bottom ten among states.

In 2018, per capita revenue on tobacco products ranked No. 37 in the U.S. Alabama's state-level tax rate on cigarettes remains relatively low, at 67.5 cents a pack, ranking No. 41 among U.S. states. According to the Campaign for Tobacco-Free Kids, the median tax rate among states is \$1.70 per pack.<sup>12</sup>

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<sup>12</sup> "STATE CIGARETTE EXCISE TAX RATES.Pdf," accessed October 30, 2020, <https://www.tobaccofreekids.org/assets/factsheets/0097.pdf>.

## 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?



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