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DISTRICT COURT
N.D. OF ALABAMA

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LEE LAWSON - 9/4/2024

2023 Alabama Tourism Economic Report



MONTGOMERY WHITEWATER PARK

ALABAMA TOURISM DEPARTMENT2:21-cv-01536-AMM
02/10/2025 Trial
Plaintiff Exhibit No. 112



KAY IVEY
GOVERNOR



Alabama Tourism Department



LEE SENTELL
DIRECTOR

29 million tourists spend \$23.5 Billion in 2023, doubling in a decade

Almost 29 million tourists vacationed at Alabama beaches, hotels, state parks, and campgrounds in 2023, setting records for the third year in a row, according to Governor Kay Ivey. Spending in Sweet Home Alabama has increased by \$1 billion each year for four of the past five years, putting the new record at \$23.5 billion spent in a single year.

The tourism industry helped generate 245,500 jobs in the past year, the governor said. For every \$140,279 of expenditures in the travel industry, one new direct job is created. Economists estimate that for every two direct jobs created, the Alabama economy indirectly creates one additional job.

The industry was responsible for generating \$4.3 billion in direct earnings with the total impact earnings exceeding \$7.7 billion. The state's eating and drinking establishments accounted for more than half of the jobs in 2023. The food industry created 53 percent of the positions, with overnight accommodations providing 21 percent, the study revealed. Entertainment provided 12 percent of jobs and general retail contributed an additional 7 percent.

The five counties of Baldwin, Jefferson, Madison, Mobile, and Montgomery attracted the largest numbers of travelers. More specifically, economists said 72 percent of travelers chose one of the top five counties as their destinations.

The amount spent in the state has climbed for 13 of the past 14 years, only falling in 2020 during the height of the COVID pandemic. A decade ago, tourists spent \$11 billion in one year, less than half the amount spent in 2023, state tourism director Lee Sentell said.

The travel industry directly benefits the state's total economy. State law mandates that three-quarters of the 4 percent State Lodging Tax goes directly into Alabama's General Fund that the Alabama Legislature provides for services to all state residents. In 2023, about \$86.4 million was generated by tourists which benefited all residents of the state, officials said.



FAME Recording Studio



Gulf State Park



U. S. Space & Rocket Center

Economic Impact Alabama Travel Industry 2023



**\$86,360,111 of
Alabama's 4% state
lodging tax goes to the
state's General Fund.**

Tourism helped fund 245,539 jobs last year. Every \$140,279 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.

Executive Summary

- Travelers are estimated to have spent \$23.5 billion in Alabama in 2023. This represents an increase of 4.8 percent as compared to 2022 spending.
- Based on the primary and secondary data, it is estimated that more than 28.8 million people visited the State of Alabama during 2023.
- In 2023, \$1.4 billion 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 \$707 in additional taxes to maintain current service levels.
- Travel industry expenditures represent 8.3 percent of Alabama's Gross Domestic Product – overall production – in 2023.
- An estimated 245,539 jobs – 11.3 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 2023 is estimated to be \$7.7 billion.
- Every \$140,279 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 \$0.33.
- The most visited counties in the state were Baldwin, Jefferson, Madison, Mobile and Montgomery, accounting for 71.7 percent of the total number of visitors to the state.

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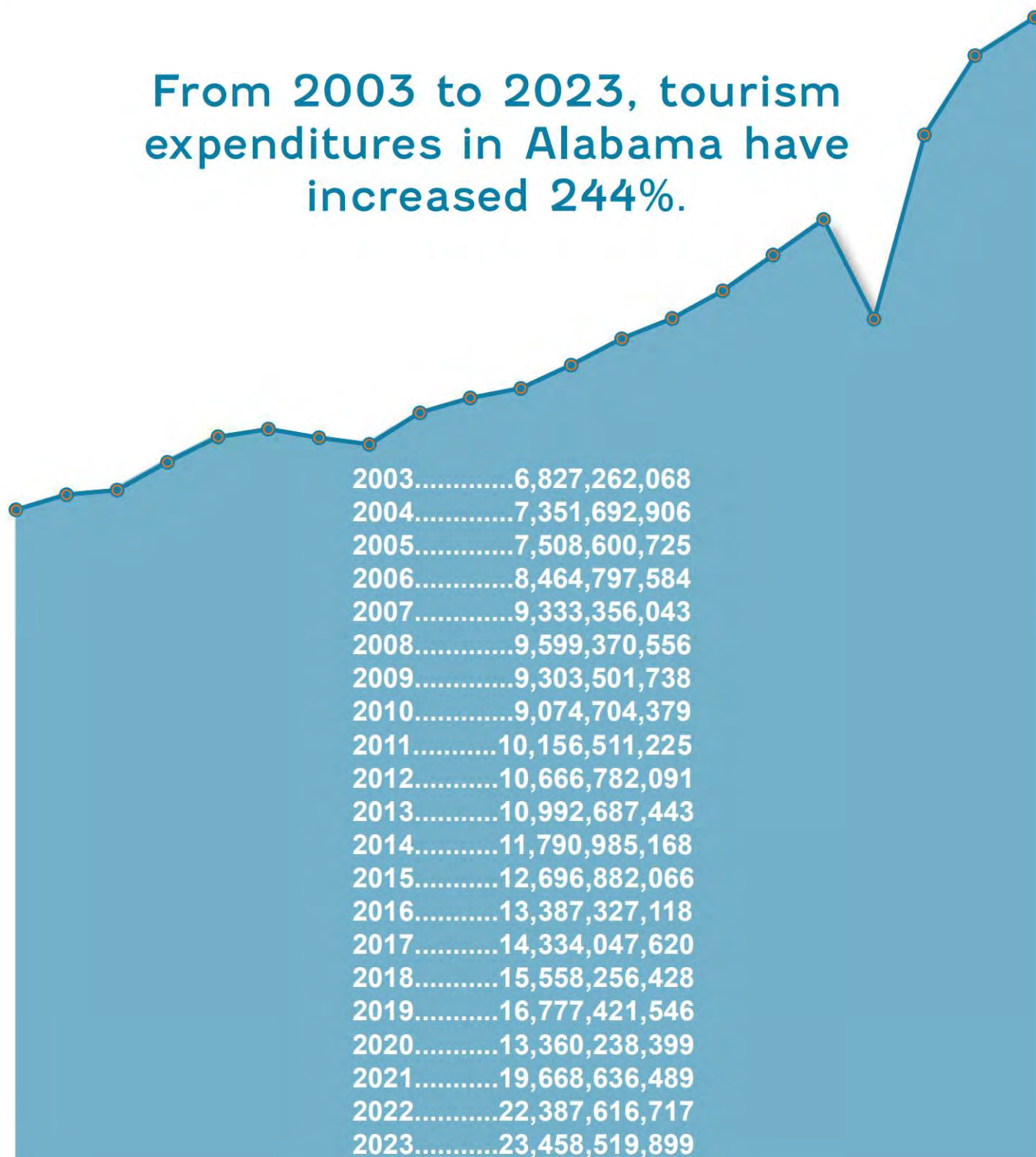
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Alabama Tourism Expenditures
2003 - 2023

From 2003 to 2023, tourism expenditures in Alabama have increased 244%.



Introduction

In 2023, Alabama continued its streak of remarkable success in the tourism and travel industry, marking yet another banner year. Drawing in nearly 29 million visitors from across the United States, Alabama witnessed a significant surge in tourism activity. These travelers contributed a staggering \$23 billion to the state's economy, underscoring the vital role of tourism in Alabama's economic landscape.

The impact of this influx extended beyond mere revenue generation, as over 245,500 jobs were directly and indirectly tied to the travel industry. Notably, tourism played a pivotal role in sustaining livelihoods, with more than \$7.7 billion in wages attributed to this sector alone. These figures underscore the profound significance of tourism as a pillar of Alabama's economic resilience, offering employment opportunities and economic stability.

What sets Alabama apart as a prime destination is its wealth of natural wonders, cultural treasures, and enriching experiences awaiting exploration. From the scenic beauty of its landscapes to the richness of its cultural heritage, Alabama offers visitors an array of unforgettable experiences that leave a lasting impression.

Despite challenges such as the recent increase in the cost of living, the resilience of Alabama's tourism industry remained evident. Across all corners of the state, there was a notable uptick in tourism-related benefits, demonstrating the industry's capacity to thrive even amidst economic fluctuations.

Looking ahead, Alabama's tourism sector holds immense promise, poised to continue its upward trajectory as it capitalizes on its unique attractions and embraces innovation. With its proven track record as a clean, cost-effective, and recession-resistant industry, tourism remains a cornerstone of Alabama's economic prosperity and cultural vibrancy.

The purpose of this study is to estimate the economic impact of the travel and tourism industry in Alabama for 2023. 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. The 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 2023 report.

Additional sources of information were used in preparing the 2023 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 retired economics professor Dr. Keivan Deravi, who is president of Economics Research Services, Inc., an Alabama-based consulting firm. 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.

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 2023, 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 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	
	2022	2023	2022	2023
Baldwin	8,311,418	8,384,406	2,052,157	2,104,325
Jefferson	3,354,245	3,371,632	2,136,654	2,147,729
Mobile	3,294,083	3,391,712	1,917,156	1,973,976
Madison	3,905,528	3,974,596	2,714,342	2,762,344
Montgomery	1,541,437	1,543,914	938,782	940,290
Other Counties	8,220,960	8,159,976	9,927,399	9,894,373
State of Alabama	28,627,670	28,826,235	19,686,489	19,823,037

Source: Smith Travel Research

Table 2
Average Hotel Occupancy Rates and Room Rates for the State of Alabama and Selected Counties

Counties	Av. Occupancy Rate (%)		Av. Room Rate (\$)		Room Supply (Hotels & Motels) Annual Monthly Average*	
	2022	2023	2022	2023	2022	2023
Baldwin (hotels only)	60.5	61.9	167	166	208,699	209,035
Jefferson	62.4	63.7	116	120	432,589	419,434
Madison	67.1	66.4	109	119	237,103	242,327
Mobile	58.7	59.3	104	104	230,767	231,612
Montgomery	60.2	60.3	99	106	198,408	200,070
State of Alabama	60.1	60.0	111	116	2,408,136	2,407,108

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

It is estimated that more than 28.8 million visitors made Alabama their travel destination in 2023. It is also estimated that Baldwin, Jefferson, Madison, Mobile, and Montgomery counties attracted the largest numbers of travelers. More specifically, 71.7 percent of the travelers chose these counties as their destination.

Travel Industry Expenditures in Alabama

In 2023, it is estimated that travelers spent \$23.5 billion in Alabama. This represents an increase of 4.8 percent as compared to 2022 spending, as shown in *Table 3*.

Table 3
Travel Expenditures in Alabama

Year	Expenditures	Change
2023	23,458,519,899	4.8%
2022	22,387,616,717	13.8%
2021	19,668,636,489	----

In order to compare the growth of travel industry expenditures to Alabama's overall economy, travel expenditures for 2021 through 2023 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 2021-2023*

Year	Alabama Gross Domestic Product	Services	Travel Industry
2023	2.6%	3.1%	-0.2%
2022	1.6%	-0.1%	5.4%
2021	4.8%	7.4%	46.6%

As shown in *Table 4*, growth in the travel industry for 2023 is less than growth in the Alabama Gross Domestic Product and in the service sector.

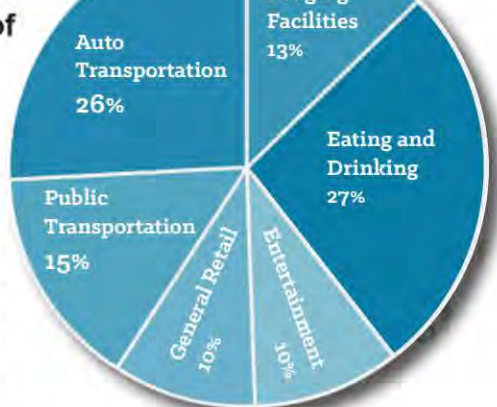
Documenting the travel industry's importance and its contribution to the state economy, this report notes that travel-related expenditures represent 8.3 percent of all statewide economic activities in Alabama.

*Source: Bureau of Economic Analysis (BEA), U.S. Department of Commerce. For the Alabama Gross Domestic Product and Service percentage changes, the 2021 and 2022 numbers are actual numbers and the 2023 figures are our estimates.

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

Table 5
Travel Expenditures by Category-2023

	Expenditures	Share of Total
Lodging Facilities	\$3,128,879,720	13%
Eating and Drinking Establishments	\$6,276,766,506	27%
General Retail	\$2,296,687,048	10%
Entertainment	\$2,247,268,678	10%
Public Transportation	\$3,442,496,296	15%
Auto Transportation	\$6,066,421,651	26%
Total	\$23,458,519,899	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 2023, an estimated 167,228 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 employment were eating and drinking establishments. This sector accounted for 53 percent of all the travel-related jobs created in the state in 2023. Other industries that benefited strongly were lodging facilities and entertainment.

Table 6
Travel-Related Direct Employment-2023

	Persons Employed	Share of Total
Lodging Facilities	35,174	21%
Eating and Drinking Establishments	89,289	53%
General Retail	10,969	7%
Entertainment	20,412	12%
Public Transportation	4,214	3%
Auto Transportation	7,170	4%
Total	167,228	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 167,228 direct jobs led to the creation of 78,311 additional, or indirect, jobs in the state in 2023.

Table 7
Travel Industry Total (Impact) Employment - 2023

	Direct	Indirect (Other Industries)	Total
Lodging Facilities	35,174	20,633	55,807
Eating and Drinking Establishments	89,289	32,711	122,000
General Retail	10,969	4,878	15,847
Entertainment	20,412	7,876	28,288
Public Transportation	4,214	2,661	6,875
Auto Transportation	7,170	9,552	16,722
Total	167,228	78,311	245,539

This overall job creation impact of 245,539 jobs is impressive. According to this analysis, 11.3 percent of all the non-agricultural employment in the State of Alabama in 2023 was directly and indirectly associated with the state's travel industry.*

Furthermore, the analysis shows that every \$140,279 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 2023 are presented in *Table 8*.

Table 8
Travel-Related Direct Earning - 2023

	Earnings	Share of Total
Lodging Facilities	\$852,499,382	20%
Eating and Drinking Establishments	\$1,786,524,667	41%
General Retail	\$296,208,236	7%
Entertainment	\$628,407,289	15%
Public Transportation	\$477,691,843	11%
Auto Transportation	\$280,792,650	6%
TOTAL	\$4,322,124,067	100%

*The 2023 Alabama state non-agricultural employment was 2,164,200. This information was provided by the Alabama Department of Industrial Relations – Labor Market Division.

It is estimated that, in 2023, the travel industry was responsible for generating \$4.3 billion in direct earnings in Alabama. The growth rate in direct travel-related earnings shows an increase of 4.8 percent as compared to 2022

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 - 2023

	Direct	Indirect (Other Industries)	Total
Lodging Facilities	\$852,499,382	\$748,835,458	\$1,601,334,840
Eating and Drinking Establishments	\$1,786,524,667	\$1,395,097,112	\$3,181,621,779
General Retail	\$296,208,236	\$186,107,635	\$482,315,871
Entertainment	\$628,407,289	\$447,928,715	\$1,076,336,004
Public Transportation	\$477,691,843	\$410,289,524	\$887,981,367
Auto Transportation	\$280,792,650	\$241,172,806	\$521,965,456
Total	\$4,322,124,067	\$3,429,431,250	\$7,751,555,317

The total impact of the travel industry on Alabama's earning power is estimated to be \$7.7 billion for 2023. This includes direct earnings of \$4.3 billion and an indirect impact of \$3.4 billion. This suggests that the industry was responsible for 4.5 percent of total earnings in the state in 2023.

Additionally, every \$1 in travel-related spending translates to \$0.18 in direct earnings. The indirect impact is estimated to amount to an additional \$0.15 in earnings, bringing the total to \$0.33.

This suggests that for every \$1 in travel-related expenditures, the state directly and indirectly retains \$0.33 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 2021-2023

Year	State Revenue	Local Revenue	Total	% Change
2023	\$975,431,280	\$391,085,552	\$1,366,516,832	4.8%
2022	\$930,901,937	\$373,232,134	\$1,304,134,071	9.4%
2021	\$850,682,185	\$341,069,144	\$1,191,751,330	---

We estimate that in 2023, \$1.4 billion 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 \$707 in additional taxes to maintain current service levels.*

As a result, we estimate that every \$1 in travel-related spending resulted in \$0.04 and \$0.02 in tax revenue for state and local governments, respectively.

*The U.S. Census 2023 number of Alabama households was 1,933,150. 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:

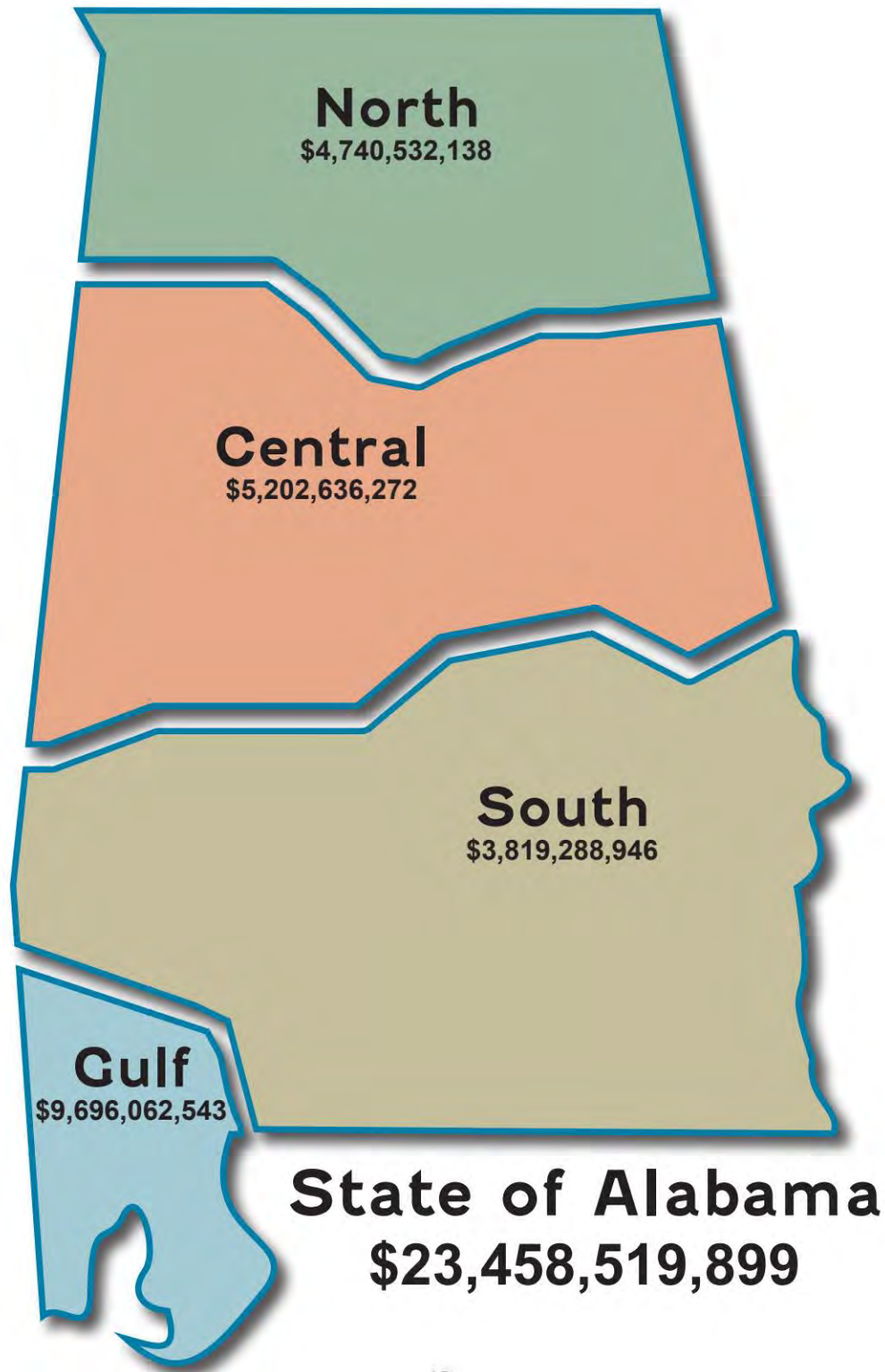
Table 11
Alabama Regional Tourism Data

Total Expenditures (\$)	2022	2023	Growth	Percentage of State Total
North Region	4,307,587,447	4,740,532,138	10.1%	20.2%
Central Region	4,943,201,274	5,202,636,272	5.2%	22.2%
South Region	3,563,027,014	3,819,288,946	7.2%	16.3%
Gulf Coast Region	9,573,800,982	9,696,062,543	1.3%	41.3%
State of Alabama	22,387,616,717	23,458,519,899	4.8%	100.0%

Travel-Related Earnings (\$)	2022	2023	Growth	Percentage of State Total
North Region	1,258,500,183	1,348,381,321	7.1%	17.4%
Central Region	1,610,791,379	1,694,804,698	5.2%	21.9%
South Region	1,213,109,456	1,292,719,320	6.6%	16.7%
Gulf Coast Region	3,315,288,613	3,415,649,978	3.0%	44.1%
State of Alabama	7,397,689,631	7,751,555,317	4.8%	100.0%

Travel-Related Employment	2022	2023	Growth	Percentage of State Total
Total – Direct and Indirect				
North Region	46,942	49,523	5.5%	20.2%
Central Region	60,334	62,088	2.9%	25.3%
South Region	3,871	46,025	4.9%	18.7%
Gulf Coast Region	87,594	87,903	0.4%	35.8%
State of Alabama	238,741	245,539	2.8%	100.0%
Direct				
North Region	31,599	34,010	7.6%	20.3%
Central Region	40,638	42,155	3.7%	25.2%
South Region	29,548	31,181	5.5%	18.6%
Gulf Coast Region	59,229	59,882	1.1%	35.8%
State of Alabama	161,014	167,228	3.9%	100.0%

Figure 2
2023 Travel-Related Total
Expenditures by Alabama Travel
Region



Travel-Generated Employment: County-By-County Basis

Total travel-generated employment in 2023 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 38 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 40 percent of all travel-related employment.
- Seven counties - Baldwin, Jefferson, Madison, Mobile, Montgomery, Shelby, and Tuscaloosa account for 175,627 travel-related workers, which is 72 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 2023.

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 25, shows travel-related earnings by county, including the annual growth rate.

Table 20, on page 27, shows travel-related expenditures by county.

Table 21, on page 29, contains annual state lodging tax data and provides the amount and percentage of annual change.

Table 12
Direct Travel-Related Employment
by County

County	2021	2022	2023	Rate of Growth 2022-2023
Autauga	293	358	415	15.9%
Baldwin	43,145	44,369	44,767	0.9%
Barbour	711	719	738	2.6%
Bibb	25	22	23	4.5%
Blount	100	107	122	14.0%
Bullock	16	15	13	-13.3%
Butler	580	604	641	6.1%
Calhoun	741	772	820	6.2%
Chambers	421	492	375	-23.8%
Cherokee	225	270	261	-3.3%
Chilton	426	451	512	13.5%
Choctaw	74	58	53	-8.6%
Clarke	535	593	568	-4.2%
Clay	37	42	50	19.0%
Cleburne	220	224	221	-1.3%
Coffee	882	966	1,014	5.0%
Colbert	964	1,011	1,018	0.7%
Conecuh	207	197	181	-8.1%
Coosa	62	82	48	-41.5%
Covington	557	599	537	-10.4%
Crenshaw	22	22	26	18.2%
Cullman	1,509	1,626	1,838	13.0%
Dale	571	502	479	-4.6%
Dallas	840	950	882	-7.2%
DeKalb	1,248	1,316	1,292	-1.8%
Elmore	2,080	2,255	2,544	12.8%
Escambia	809	748	771	3.1%
Etowah	1,543	1,600	1,646	2.9%
Fayette	33	40	47	17.5%
Franklin	227	281	285	1.4%
Geneva	55	59	53	-10.2%
Greene	121	115	143	24.3%
Hale	11	12	20	66.7%
Henry	23	26	28	7.7%
Houston	3,090	3,256	3,335	2.4%
Jackson	651	731	782	7.0%

Table 12 (Continued)
Direct Travel-Related Employment
by County

County	2021	2022	2023	Rate of Growth 2022-2023
Jefferson	20,990	21,804	22,441	2.9%
Lamar	8	10	10	0.0%
Lauderdale	2,268	2,393	2,461	2.8%
Lawrence	159	148	150	1.4%
Lee	5,161	5,843	6,113	4.6%
Limestone	1,146	1,284	1,489	16.0%
Lowndes*	----	----	----	----
Macon	160	184	173	-6.0%
Madison	14,145	14,878	16,398	10.2%
Marengo	525	523	557	6.5%
Marion	394	400	462	15.5%
Marshall	2,470	2,787	3,050	9.4%
Mobile	14,371	14,860	15,115	1.7%
Monroe	342	367	428	16.6%
Montgomery	8,015	8,761	9,315	6.3%
Morgan	2,416	2,522	2,504	-0.7%
Perry	68	80	90	12.5%
Pickens	35	35	47	34.3%
Pike	891	925	968	4.6%
Randolph	96	116	151	30.2%
Russell	745	925	1,252	35.4%
Shelby	4,800	4,974	4,856	-2.4%
St. Clair	1,227	1,297	1,405	8.3%
Sumter	162	145	153	5.5%
Talladega	1,314	1,469	1,619	10.2%
Tallapoosa	934	1,058	1,103	4.3%
Tuscaloosa	6,418	6,635	7,233	9.0%
Walker	765	763	788	3.3%
Washington	9	14	8	-42.9%
Wilcox	96	79	89	12.7%
Winston	202	245	252	2.9%
State Total	153,386	161,014	167,228	3.9%

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

County	2021	2022	2023	2022-2023 Rate of Growth
Autauga	435	532	597	12.2%
Baldwin	63,628	65,523	65,454	-0.1%
Barbour	1,056	1,068	1,097	2.7%
Bibb	25	22	23	4.5%
Blount	149	158	182	15.2%
Bullock	16	15	13	-13.3%
Butler	861	898	952	6.0%
Calhoun	1,113	1,159	1,232	6.3%
Chambers	625	731	556	-23.9%
Cherokee	334	401	387	-3.5%
Chilton	633	670	760	13.4%
Choctaw	111	87	80	-8.0%
Clarke	795	881	844	-4.2%
Clay	55	62	75	21.0%
Cleburne	311	316	312	-1.3%
Coffee	1,310	1,434	1,506	5.0%
Colbert	1,443	1,512	1,524	0.8%
Conecuh	308	292	269	-7.9%
Coosa	92	122	72	-41.0%
Covington	828	890	797	-10.4%
Crenshaw	33	33	39	18.2%
Cullman	2,241	2,416	2,730	13.0%
Dale	848	746	711	-4.7%
Dallas	1,248	1,411	1,310	-7.2%
DeKalb	1,854	1,955	1,919	-1.8%
Elmore	3,089	3,350	3,778	12.8%
Escambia	1,201	1,111	1,144	3.0%
Etowah	2,292	2,376	2,444	2.9%
Fayette	50	60	71	18.3%
Franklin	337	418	423	1.2%
Geneva	81	87	78	-10.3%
Greene	181	171	212	24.0%
Hale	11	12	20	66.7%
Henry	35	40	42	5.0%
Houston	4,589	4,836	4,953	2.4%
Jackson	974	1,094	1,170	6.9%

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

County	2021	2022	2023	2022-2023 Rate of Growth
Jefferson	31,174	32,383	33,129	2.3%
Lamar	12	15	14	-6.7%
Lauderdale	3,368	3,554	3,655	2.8%
Lawrence	237	221	223	0.9%
Lee	7,665	8,677	9,079	4.6%
Limestone	1,702	1,907	2,211	15.9%
Lowndes*	----	----	----	----
Macon	243	281	264	-6.0%
Madison	21,008	22,096	23,355	5.7%
Marengo	765	761	811	6.6%
Marion	576	585	676	15.6%
Marshall	3,668	4,139	4,530	9.4%
Mobile	21,344	22,071	22,449	1.7%
Monroe	508	545	636	16.7%
Montgomery	11,904	13,012	13,585	4.4%
Morgan	3,588	3,746	3,719	-0.7%
Perry	100	119	133	11.8%
Pickens	51	52	70	34.6%
Pike	1,323	1,374	1,437	4.6%
Randolph	143	172	224	30.2%
Russell	1,107	1,373	1,859	35.4%
Shelby	7,129	7,387	7,212	-2.4%
St. Clair	1,823	1,926	2,087	8.4%
Sumter	240	215	228	6.0%
Talladega	1,951	2,182	2,405	10.2%
Tallapoosa	1,387	1,571	1,639	4.3%
Tuscaloosa	9,532	9,854	10,443	6.0%
Walker	1,137	1,133	1,171	3.4%
Washington	14	20	12	-40.0%
Wilcox	143	117	132	12.8%
Winston	300	364	375	3.0%
State Total	227,334	238,741	245,539	2.8%

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

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

County	2023	Share of Total
Baldwin	65,454	26.66%
Jefferson	33,129	13.49%
Madison	23,355	9.51%
Mobile	22,449	9.14%
Montgomery	13,585	5.53%
Tuscaloosa	10,443	4.25%
Lee	9,079	3.70%
Shelby	7,212	2.94%
Houston	4,953	2.02%
Marshall	4,530	1.84%
Elmore	3,778	1.54%
Morgan	3,719	1.51%
Lauderdale	3,655	1.49%
Cullman	2,730	1.11%
Etowah	2,444	1.00%
Talladega	2,405	0.98%
Limestone	2,211	0.90%
St. Clair	2,087	0.85%
DeKalb	1,919	0.78%
Russell	1,859	0.76%
Tallapoosa	1,639	0.67%
Colbert	1,524	0.62%
Coffee	1,506	0.61%
Pike	1,437	0.59%
Dallas	1,310	0.53%
Calhoun	1,232	0.50%
Walker	1,171	0.48%
Jackson	1,170	0.48%
Escambia	1,144	0.47%
Barbour	1,097	0.45%
Butler	952	0.39%
Clarke	844	0.34%
Marengo	811	0.33%

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

County	2023	Share of Total
Covington	797	0.32%
Chilton	760	0.31%
Dale	711	0.29%
Marion	676	0.28%
Monroe	636	0.26%
Autauga	597	0.24%
Chambers	556	0.23%
Franklin	423	0.17%
Cherokee	387	0.16%
Winston	375	0.15%
Cleburne	312	0.13%
Conecuh	269	0.11%
Macon	264	0.11%
Sumter	228	0.09%
Randolph	224	0.09%
Lawrence	223	0.09%
Greene	212	0.09%
Blount	182	0.07%
Perry	133	0.05%
Wilcox	132	0.05%
Choctaw	80	0.03%
Geneva	78	0.03%
Clay	75	0.03%
Coosa	72	0.03%
Fayette	71	0.03%
Pickens	70	0.03%
Henry	42	0.02%
Crenshaw	39	0.02%
Bibb	23	0.01%
Hale	20	0.01%
Lamar	14	0.01%
Bullock	13	0.01%
Washington	12	0.005%
State Total	245,539	100.00%

Table 15
Counties with Largest
Total Employment Growth in 2023

County	2021	2022	2023	2022 - 2023 Rate of Growth
Hale	11	12	20	66.7%
Russell	1,107	1,373	1,859	35.4%
Pickens	51	52	70	34.6%
Randolph	143	172	224	30.2%
Greene	181	171	212	24.0%
Clay	55	62	75	21.0%
Fayette	50	60	71	18.3%
Crenshaw	33	33	39	18.2%
Monroe	508	545	636	16.7%
Limestone	1,702	1,907	2,211	15.9%
Marion	576	585	676	15.6%
Blount	149	158	182	15.2%
Chilton	633	670	760	13.4%
Cullman	2,241	2,416	2,730	13.0%
Wilcox	143	117	132	12.8%
Elmore	3,089	3,350	3,778	12.8%
Autauga	435	532	597	12.2%
Perry	100	119	133	11.8%
Talladega	1,951	2,182	2,405	10.2%
Marshall	3,668	4,139	4,530	9.4%
St. Clair	1,823	1,926	2,087	8.4%
Jackson	974	1,094	1,170	6.9%
Marengo	765	761	811	6.6%
Calhoun	1,113	1,159	1,232	6.3%
Sumter	240	215	228	6.0%
Butler	861	898	952	6.0%
Tuscaloosa	9,532	9,854	10,443	6.0%
Madison	21,008	22,096	23,355	5.7%
Coffee	1,310	1,434	1,506	5.0%
Henry	35	40	42	5.0%
Lee	7,665	8,677	9,079	4.6%
Pike	1,323	1,374	1,437	4.6%
Bibb	25	22	23	4.5%
Montgomery	11,904	13,012	13,585	4.4%
Tallapoosa	1,387	1,571	1,639	4.3%
Walker	1,137	1,133	1,171	3.4%
Winston	300	364	375	3.0%
Escambia	1,201	1,111	1,144	3.0%

Lodging Tax

Seasonal and Designated Demographic Area Analyses

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

The graph *Alabama Lodging Tax by Quarter* 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 59.8 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 21.4 percent and 18.8 percent, respectively, of state lodging taxes being collected for each of these periods.

Figure 3
Alabama Lodging Tax by Quarter
2023

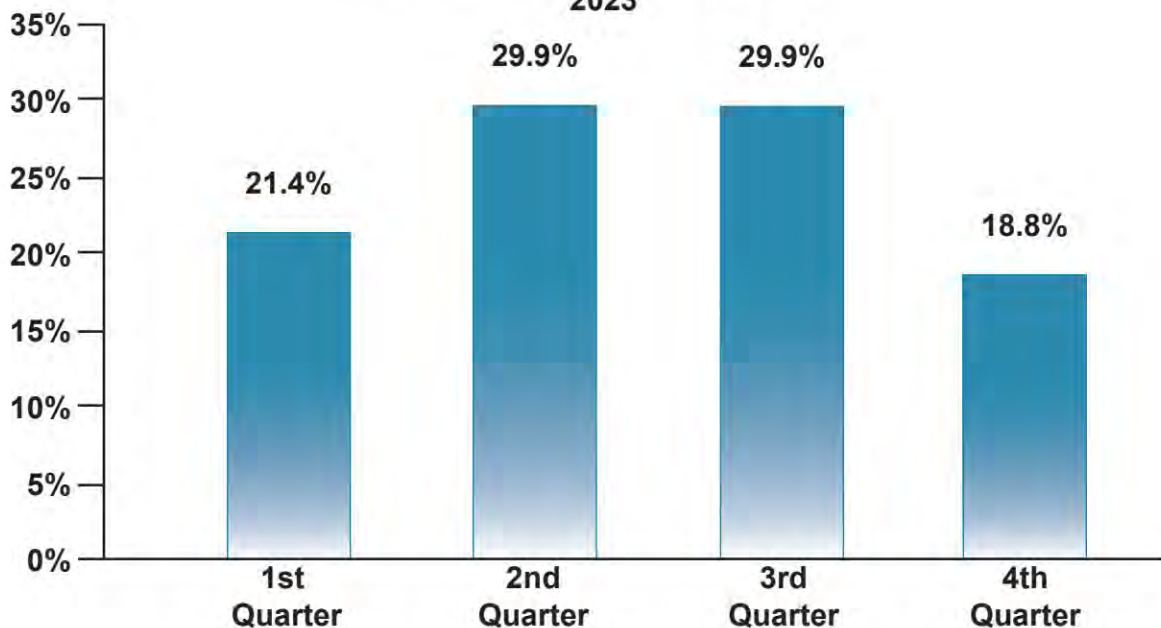


Table 16 represents the quarterly fluctuations for the seven counties in the state that have the highest levels of travel and tourism.

- Baldwin County shows the most seasonality in travel and tourism activities. Almost three-quarters (71 percent) of all 2023 lodging taxes in this county were collected in the second and third quarters. The first and fourth quarters had 17 percent and 12 percent shares, respectively, of taxes collected.
- Of the seven major travel destinations in the state, all showed variations due to seasonality. Baldwin had increased activity in the second and third quarters, while Jefferson, Madison, Mobile, Montgomery and Shelby all showed increased activity in the first, second and third quarters. Tuscaloosa had increased activity in the second, third and fourth quarters of the year.

Table 16
Ratio of Counties' Quarterly to Annual Lodging Tax

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Baldwin	17%	36%	35%	12%
Jefferson	25%	27%	26%	22%
Madison	24%	26%	28%	22%
Mobile	25%	27%	28%	20%
Montgomery	25%	26%	25%	23%
Shelby	24%	30%	26%	21%
Tuscaloosa	19%	24%	30%	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 12 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
Daphne-Fairhope-Foley	Baldwin
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	Hale, Pickens 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:

- 90 percent of all the lodging tax in the state is collected in these 12 MSAs.
- The Daphne-Fairhope-Foley MSA is largest in terms of travel-related spending.
- Birmingham-Hoover MSA is second, Huntsville MSA is third and Mobile 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	Daphne-Fairhope-Foley, 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 Southern Area has the largest lodging tax share, with 43.8 percent of the state's total.
- The Central Area is second, in terms of travel and tourism activities, with 30.6 percent of the state's total.
- The Northern Area is ranked third in comparison to the Central and Northern areas, with a 15.6 percent share of the state's travel and tourism activities.

Table 17
State Lodging Tax:
MSA as a Percent of Total State

MSAs	2021	2022	2023
Anniston-Oxford	1.2%	1.2%	1.2%
Auburn-Opelika	2.8%	3.3%	3.4%
Birmingham-Hoover	14.6%	15.5%	15.3%
Daphne-Fairhope-Foley	38.3%	36.2%	34.8%
Decatur	1.8%	1.7%	1.6%
Dothan	1.7%	1.7%	1.7%
Florence-Muscle Shoals	1.9%	1.9%	1.9%
Gadsden	1.0%	0.9%	0.9%
Huntsville	9.7%	10.2%	11.1%
Mobile	7.6%	7.4%	7.4%
Montgomery	5.6%	6.2%	6.5%
Tuscaloosa	3.7%	3.9%	4.2%

Table 18
MSA State Lodging Tax by Designated Demographic Areas

Areas	2021	2022	2023
Northern	14.4%	14.7%	15.6%
Central – Total	27.9%	30.0%	30.6%
Central – Anniston-Oxford, Birmingham-Hoover and Tuscaloosa	19.5%	20.5%	20.7%
Central – Auburn-Opelika and Montgomery	8.4%	9.5%	9.9%
Southern	47.6%	45.3%	43.8%

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countryside at Bottega, you can take it all in.

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Big Bob Gibson Bar-B-Q, Decatur

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

County	2021	2022	2023	2022 - 2023 Rate of Growth
Autauga	13,136,003	16,454,300	19,140,395	16.3%
Baldwin	2,429,437,462	2,700,339,827	2,788,331,734	3.3%
Barbour	25,653,225	25,874,918	26,581,322	2.7%
Bibb	848,706	851,208	894,457	5.1%
Blount	3,548,817	3,830,578	4,249,283	10.9%
Bullock	368,186	372,723	339,420	-8.9%
Butler	23,625,287	24,736,424	26,163,585	5.8%
Calhoun	27,803,302	29,342,548	31,042,002	5.8%
Chambers	15,017,678	17,002,317	12,726,378	-25.1%
Cherokee	11,894,467	13,510,348	12,948,999	-4.2%
Chilton	15,141,765	16,369,419	18,500,312	13.0%
Choctaw	3,014,519	2,290,048	2,089,920	-8.7%
Clarke	20,870,440	22,984,717	22,126,942	-3.7%
Clay	978,031	1,085,094	1,327,713	22.4%
Cleburne	7,911,180	8,036,120	7,971,355	-0.8%
Coffee	32,373,179	36,350,672	38,432,215	5.7%
Colbert	35,572,204	37,812,271	38,237,435	1.1%
Conecuh	7,431,968	6,969,409	6,484,330	-7.0%
Coosa	2,071,253	2,581,086	1,534,210	-40.6%
Covington	20,170,155	21,099,855	18,488,464	-12.4%
Crenshaw	815,447	819,235	922,140	12.6%
Cullman	59,505,995	65,078,102	72,123,759	10.8%
Dale	22,521,791	19,187,025	18,121,494	-5.6%
Dallas	32,208,814	39,068,667	36,183,442	-7.4%
DeKalb	48,071,592	50,957,610	49,949,798	-2.0%
Elmore	82,187,127	91,404,796	103,935,367	13.7%
Escambia	31,184,967	28,373,237	29,076,973	2.5%
Etowah	57,684,556	60,142,127	62,248,300	3.5%
Fayette	1,199,132	1,403,515	1,581,745	12.7%
Franklin	8,915,385	10,854,971	10,980,486	1.2%
Geneva	1,995,136	2,154,907	1,949,627	-9.5%
Greene	4,484,892	4,254,526	4,848,627	14.0%
Hale	254,982	269,215	442,467	64.4%
Henry	892,428	999,580	1,077,640	7.8%
Houston	122,651,278	131,308,773	134,335,851	2.3%
Jackson	24,550,046	26,195,136	27,692,148	5.7%

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

County	2021	2022	2023	2022 - 2023 Rate of Growth
Jefferson	830,628,043	894,266,464	938,962,514	5.0%
Lamar	352,565	408,176	391,456	-4.1%
Lauderdale	82,241,359	88,160,695	91,356,987	3.6%
Lawrence	5,702,587	5,291,489	5,336,254	0.8%
Lee	213,114,533	252,562,462	270,749,297	7.2%
Limestone	42,991,993	47,622,730	55,926,656	17.4%
Lowndes*	-----	-----	-----	-----
Macon	5,826,776	6,671,254	6,501,145	-2.5%
Madison	569,278,438	625,561,300	681,164,485	8.9%
Marengo	17,788,867	17,773,581	18,854,684	6.1%
Marion	14,522,402	14,612,768	17,254,850	18.1%
Marshall	92,646,015	106,056,997	117,143,871	10.5%
Mobile	581,497,582	614,948,786	627,318,244	2.0%
Monroe	11,585,872	12,393,053	14,558,688	17.5%
Montgomery	340,249,815	380,686,048	410,089,566	7.7%
Morgan	88,948,034	92,938,506	91,626,078	-1.4%
Perry	2,206,593	2,547,029	2,780,624	9.2%
Pickens	1,347,430	1,355,967	1,719,791	26.8%
Pike	32,562,846	33,800,180	35,279,894	4.4%
Randolph	2,499,793	2,927,052	3,988,848	36.3%
Russell	29,282,309	35,582,214	47,903,498	34.6%
Shelby	174,893,026	184,582,433	180,337,943	-2.3%
St. Clair	43,132,460	45,601,489	48,893,890	7.2%
Sumter	5,283,943	4,598,492	4,947,140	7.6%
Talladega	46,851,844	50,942,210	54,480,662	6.9%
Tallapoosa	31,413,765	36,230,507	37,688,897	4.0%
Tuscaloosa	253,160,184	274,161,906	306,718,569	11.9%
Walker	32,062,815	31,974,606	33,025,098	3.3%
Washington	343,837	484,849	293,529	-39.5%
Wilcox	3,403,514	2,706,529	3,039,892	12.3%
Winston	8,185,592	9,874,555	10,141,932	2.7%
State Total	6,759,996,227	7,397,689,631	7,751,555,317	4.8%

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

Table 20
Travel-Related Expenditures by County

County	2021	2022	2023	2022 - 2023 Rate of Growth
Autauga	37,068,002	48,293,171	56,097,295	16.2%
Baldwin	7,320,185,712	7,865,473,452	7,914,275,667	0.6%
Barbour	69,857,783	70,675,337	72,645,626	2.8%
Bibb	2,941,119	2,566,222	2,698,136	5.1%
Blount	10,035,287	11,414,496	13,158,666	15.3%
Bullock	1,864,575	1,699,858	1,545,784	-9.1%
Butler	59,070,999	64,700,254	68,791,420	6.3%
Calhoun	89,308,825	98,665,470	104,894,339	6.3%
Chambers	42,377,834	54,304,079	40,589,511	-25.3%
Cherokee	42,573,256	50,295,460	48,137,453	-4.3%
Chilton	43,740,832	48,044,048	54,221,317	12.9%
Choctaw	8,415,405	6,457,901	5,862,216	-9.2%
Clarke	58,893,526	73,329,845	70,493,274	-3.9%
Clay	1,747,026	1,973,274	2,418,568	22.6%
Cleburne	19,285,738	19,635,489	19,417,872	-1.1%
Coffee	89,833,417	106,688,785	112,638,388	5.6%
Colbert	101,534,310	113,680,947	115,050,697	1.2%
Conecuh	20,212,365	19,138,323	17,689,542	-7.6%
Coosa	5,338,372	7,048,733	3,970,534	-43.7%
Covington	62,790,407	68,386,286	61,137,731	-10.6%
Crenshaw	2,301,079	2,299,099	2,702,639	17.6%
Cullman	193,876,162	221,117,816	251,649,762	13.8%
Dale	63,553,414	56,313,689	53,111,066	-5.7%
Dallas	90,888,867	114,666,066	106,047,610	-7.5%
DeKalb	149,801,478	162,915,986	159,087,724	-2.3%
Elmore	236,478,625	284,073,683	325,656,274	14.6%
Escambia	84,454,759	78,007,874	79,959,961	2.5%
Etowah	191,847,752	205,769,835	213,011,522	3.5%
Fayette	3,262,041	4,007,913	4,753,607	18.6%
Franklin	25,157,997	31,859,210	32,181,966	1.0%
Geneva	5,807,247	6,324,627	5,714,030	-9.7%
Greene	7,795,644	7,384,719	8,917,586	20.8%
Hale	1,291,286	1,418,018	2,327,280	64.1%
Henry	4,290,787	4,882,633	5,262,294	7.8%
Houston	338,508,800	385,389,668	393,715,889	2.2%
Jackson	77,339,048	86,254,796	91,417,062	6.0%

Table 20 (Continued)
Travel-Related Expenditures by County

County	2021	2022	2023	2022 - 2023 Rate of Growth
Jefferson	2,301,073,871	2,847,652,827	2,976,546,168	4.5%
Lamar	918,927	1,118,984	1,068,395	-4.5%
Lauderdale	280,510,216	322,610,470	333,833,494	3.5%
Lawrence	18,701,796	17,437,121	17,564,909	0.7%
Lee	558,313,098	747,877,834	800,596,865	7.0%
Limestone	142,587,239	159,787,637	187,580,669	17.4%
Lowndes*	----	----	----	----
Macon	6,820,351	7,992,130	7,482,254	-6.4%
Madison	1,768,002,820	2,119,885,318	2,427,319,395	14.5%
Marengo	46,652,795	46,898,009	50,000,145	6.6%
Marion	53,726,484	54,589,385	64,017,996	17.3%
Marshall	315,178,278	366,741,087	404,505,565	10.3%
Mobile	1,539,622,264	1,708,327,530	1,781,786,876	4.3%
Monroe	30,161,637	32,686,396	38,987,231	19.3%
Montgomery	889,930,671	1,133,250,146	1,235,896,854	9.1%
Morgan	333,188,544	354,246,184	352,290,955	-0.6%
Perry	5,922,851	7,001,447	7,676,163	9.6%
Pickens	4,687,175	4,749,298	6,413,026	35.0%
Pike	89,102,576	93,145,800	97,087,728	4.2%
Randolph	10,092,604	12,277,927	16,950,424	38.1%
Russell	78,832,505	100,482,944	140,397,132	39.7%
Shelby	410,694,152	455,200,948	442,289,668	-2.8%
St. Clair	116,649,684	124,358,796	133,832,203	7.6%
Sumter	14,910,563	13,496,520	14,499,240	7.4%
Talladega	126,132,434	144,247,537	159,673,699	10.7%
Tallapoosa	94,469,199	106,336,102	110,459,847	3.9%
Tuscaloosa	748,968,572	895,241,971	999,591,345	11.7%
Walker	85,919,081	86,470,952	89,427,344	3.4%
Washington	939,875	1,423,026	860,285	-39.5%
Wilcox	9,604,252	7,943,630	8,909,413	12.2%
Winston	22,592,199	28,981,699	29,724,303	2.6%
State Total	19,668,636,489	22,387,616,717	23,458,519,899	4.8%

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

Table 21
Annual State Lodging Tax

County	2021	2022	2023	2022 - 2023 Dollar Increase/ Decrease	2022 - 2023 Rate of Growth
Autauga	179,453	233,796	271,577	37,781	16.2%
Baldwin	37,035,714	39,794,496	40,041,382	246,886	0.6%
Barbour	338,194	342,152	351,690	9,538	2.8%
Bibb	14,786	12,901	13,565	664	5.1%
Blount*	52,876	60,143	69,333	9,190	15.3%
Bullock	9,374	8,546	7,771	-775	-9.1%
Butler	280,773	307,530	326,976	19,446	6.3%
Calhoun	1,176,432	1,299,683	1,381,733	82,050	6.3%
Chambers	207,076	265,352	198,337	-67,015	-25.3%
Cherokee*	206,947	244,485	233,995	-10,490	-4.3%
Chilton	211,757	232,590	262,495	29,905	12.9%
Choctaw	42,307	32,466	29,472	-2,994	-9.2%
Clarke	285,114	355,002	341,270	-13,732	-3.9%
Clay	8,783	9,920	12,159	2,239	22.6%
Cleburne	96,957	98,715	97,621	-1,094	-1.1%
Coffee	447,325	531,256	560,882	29,626	5.6%
Colbert*	500,185	560,022	566,770	6,748	1.2%
Conecuh	101,615	96,215	88,932	-7,283	-7.6%
Coosa	26,838	35,437	19,961	-15,476	-43.7%
Covington	271,936	296,171	264,778	-31,393	-10.6%
Crenshaw	34,325	34,295	40,315	6,020	17.6%
Cullman*	967,585	1,103,540	1,255,917	152,377	13.8%
Dale	307,673	272,624	257,120	-15,504	-5.7%
Dallas	276,891	349,327	323,071	-26,256	-7.5%
DeKalb*	765,540	832,560	812,996	-19,564	-2.3%
Elmore	1,188,866	1,428,144	1,637,195	209,051	14.6%
Escambia	424,585	392,175	401,988	9,813	2.5%
Etowah*	960,226	1,029,908	1,066,153	36,245	3.5%
Fayette	15,993	19,650	23,306	3,656	18.6%
Franklin*	156,593	198,303	200,312	2,009	1.0%
Geneva	29,195	31,796	28,727	-3,069	-9.7%
Greene	50,411	47,753	57,666	9,913	20.8%
Hale	6,430	7,061	11,589	4,528	64.1%
Henry	21,571	24,547	26,456	1,909	7.8%
Houston	1,638,780	1,865,738	1,906,047	40,309	2.2%

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

Table 21 (Continued)
Annual State Lodging Tax

County	2021	2022	2023	2022 - 2023 Dollar Increase/ Decrease	2022 - 2023 Rate of Growth
Jackson*	476,213	531,112	562,898	31,786	6.0%
Jefferson	10,879,536	13,463,776	14,073,187	609,411	4.5%
Lamar	4,620	5,626	5,371	-255	-4.5%
Lauderdale*	1,348,992	1,551,455	1,605,427	53,972	3.5%
Lawrence*	100,162	93,389	94,073	684	0.7%
Lee	2,702,890	3,620,606	3,875,828	255,222	7.0%
Limestone*	847,173	949,369	1,114,499	165,130	17.4%
Lowndes#	----	----	----	----	----
Macon	34,288	40,179	37,616	-2,563	-6.4%
Madison*	8,532,810	10,231,080	11,714,831	1,483,751	14.5%
Marengo	234,541	235,774	251,369	15,595	6.6%
Marion*	272,413	276,788	324,594	47,806	17.3%
Marshall*	1,032,717	1,201,668	1,325,407	123,739	10.3%
Mobile	7,318,058	8,119,939	8,469,103	349,164	4.3%
Monroe	151,634	164,327	196,003	31,676	19.3%
Montgomery	4,036,352	5,139,947	5,605,509	465,562	9.1%
Morgan*	1,671,984	1,777,654	1,767,843	-9,811	-0.6%
Perry	29,493	34,864	38,223	3,359	9.6%
Pickens	15,042	15,241	20,580	5,339	35.0%
Pike	447,952	468,279	488,096	19,817	4.2%
Randolph	50,739	61,726	85,216	23,490	38.1%
Russell	381,642	486,455	679,687	193,232	39.7%
Shelby	1,970,001	2,183,489	2,121,557	-61,932	-2.8%
St. Clair	586,441	625,198	672,824	47,626	7.6%
Sumter	74,247	67,206	72,199	4,993	7.4%
Talladega	605,027	691,921	765,916	73,995	10.7%
Tallapoosa	474,932	534,591	555,323	20,732	3.9%
Tuscaloosa	3,559,961	4,255,221	4,751,209	495,988	11.7%
Walker	431,947	434,722	449,584	14,862	3.4%
Washington	4,725	7,154	4,325	-2,829	-39.5%
Wilcox	47,373	39,182	43,946	4,764	12.2%
Winston*	140,622	180,393	185,015	4,622	2.6%
State Total	96,803,633	109,942,630	115,146,815	5,204,185	4.7%

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

#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.

ALABAMA TOURISM DEPARTMENT STAFF

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Mickie Justice – Executive Assistant
Charlene Anderson

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Leigh Cross
Dawn Chandler
Amy Jordan

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Jade Moya – Executive Assistant
Courtney Austin
Shawna Faniel
Rosemary Judkins
Brooklyn Lundy
Jamie Martin
Pam Smith
Jo Jo Terry

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Bryan Oswalt
Brandon Walker

PERSONNEL DIVISION

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SHOP**

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Jessica Niedenthal

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Marilyn Stamps
Kerry Teague

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Trisa Collier – Welcome Center
Administrator
Jessica Jackson – Manager
Sherry Griffith
Bernice Hopson
Jasmia Horton
David Stanford

BALDWIN WELCOME CENTER

Ursel Forbes – Manager
Shalynthia Brascom
Paul Shestak
Barbara Trevathan
Jessica Thomas

CLEBURNE WELCOME CENTER

Patrick Greenia – Manager
Tabetha Akins
Natalie Atkinson
Aundria Sanders
Lora Walker

DEKALB WELCOME CENTER

Sosthenes Sealy – Acting Manager
Cathy Cureton
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Ashley McLain
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