## GEORGIA DEPARTMENT OF REVENUE

## **Comparative Summary of State General Fund Receipts**

(unaudited - 000's)

	For the Month Ended						
<b>State General Fund Receipts</b>		October 2016		October 2015		Change	% Change
<b>Net Tax Revenues:</b>							
Income Tax - Individual	\$	924,560	\$	839,723	\$	84,837	10.1%
<b>Income Tax - Corporate</b>	\$	21,352	\$	(13,583)	\$	34,936	257.2%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Note 2b)	\$	891,008	\$	865,517	\$	25,491	2.9%
Local Distribution (Note 1)	\$	(412,651)	\$	(408,672)	\$	(3,979)	-1.0%
Adjustments \ Refunds	\$	(14,571)	\$	(10,710)	\$	(3,861)	-36.1%
Net Sales and Use Tax - General	\$	463,786	\$	446,135	\$	17,651	4.0%
Motor Fuel Taxes (Note 2a)	\$	143,352	\$	137,940	\$	5,412	3.9%
Tobacco Taxes	\$	17,753	\$	16,751	\$	1,002	6.0%
Alcoholic Beverages Tax	\$ \$	16,124	э \$	16,131	\$ \$	(7)	-0.04%
9	\$	1,002	э \$	2,702	\$ \$	(1,700)	-0.04% -62.9%
Property Tax	Ф	1,002	Ф	2,702	Ф	(1,700)	-02.9%
<b>Motor Vehicle Revenues:</b>							
<b>Highway Impact Fees</b>	\$	656	\$	719	\$	(63)	-8.8%
Tag, Title and Fees	\$	29,929	\$	30,439	\$	(510)	-1.7%
Title Ad Valorem Tax	\$	85,258	\$	79,617	\$	5,641	7.1%
Motor Vehicle Subtotal	\$	115,842	\$	110,775	\$	5,068	4.6%
<b>Total Net Taxes - Subtotal</b>	\$	1,703,772	\$	1,556,573	\$	147,199	9.5%
Interest, Fees and Sales:							
Hotel \ Motel Fees	\$	14,214	\$	13,481	\$	732	5.4%
Other Interest, Fees & Sales (Note 3)	\$	50,013	\$	57,763	\$	(7,749)	-13.4%
					<u> </u>		
<b>Total State General Fund Receipts</b>	\$	1,768,000	\$	1,627,817	\$	140,182	8.6%
State General Fund Receipts	]	FY 2017		FY 2016	\$	Change	% Change
Net Tax Revenues:							
Net Tax Revenues: Income Tax - Individual	\$	3,591,073	\$	3,484,857	\$	106,216	3.0%
Net Tax Revenues:							
Net Tax Revenues: Income Tax - Individual	\$	3,591,073	\$	3,484,857	\$	106,216	3.0%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:	\$ \$	3,591,073 231,579	\$ \$	3,484,857 215,314	\$ \$	106,216 16,265	3.0% 7.6%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)	\$ \$	3,591,073 231,579 3,568,747	\$ \$	3,484,857 215,314 3,513,374	\$ \$	106,216 16,265 55,373	3.0% 7.6% 1.6%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)     Local Distribution (Note 1)	\$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072)	\$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448)	\$ \$ \$ \$	106,216 16,265 55,373 11,376	3.0% 7.6% 1.6% 0.7%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)	\$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422)	\$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657)	\$ \$	106,216 16,265 55,373 11,376 6,235	3.0% 7.6% 1.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General	\$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253	\$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269	\$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984	3.0% 7.6% 1.6% 0.7% 15.3% 4.0%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a)	\$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628	\$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359	\$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269	3.0% 7.6% 1.6% 0.7% 15.3% 4.0%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes	\$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472	\$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax	\$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes	\$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472	\$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General  Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax  Motor Vehicle Revenues:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098 3,146	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642 (2,028)	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6% -64.5%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General  Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax  Motor Vehicle Revenues: Highway Impact Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740 1,118	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098 3,146	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642 (2,028)	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6% -64.5%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes (Note 2a)     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740 1,118	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098 3,146 3,059 118,407	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642 (2,028) 486 (1,673)	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6% -64.5%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes (Note 2a)     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740 1,118 3,546 116,734 353,469	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098 3,146 3,059 118,407 313,019	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642 (2,028) 486 (1,673) 40,450	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6% -64.5%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes (Note 2a)     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740 1,118	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098 3,146 3,059 118,407	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642 (2,028) 486 (1,673)	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6% -64.5%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes (Note 2a)     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740 1,118 3,546 116,734 353,469	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098 3,146 3,059 118,407 313,019	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642 (2,028) 486 (1,673) 40,450	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6% -64.5%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes (Note 2a)     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax     Motor Vehicle Subtotal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740 1,118 3,546 116,734 353,469 473,749	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098 3,146 3,059 118,407 313,019 434,485	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642 (2,028) 486 (1,673) 40,450 39,263	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6% -64.5% 15.9% -1.4% 12.9% 9.0%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes (Note 2a)     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax     Motor Vehicle Subtotal  Total Net Taxes - Subtotal  Interest, Fees and Sales:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740 1,118 3,546 116,734 353,469 473,749	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098 3,146 3,059 118,407 313,019 434,485	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642 (2,028) 486 (1,673) 40,450 39,263	3.0% 7.6% 1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6% -64.5% 15.9% -1.4% 12.9% 9.0%
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross (Note 2b)     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes (Note 2a)     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax     Motor Vehicle Subtotal  Total Net Taxes - Subtotal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,591,073 231,579 3,568,747 (1,645,072) (34,422) 1,889,253 588,628 75,472 65,740 1,118 3,546 116,734 353,469 473,749 6,916,612	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,484,857 215,314 3,513,374 (1,656,448) (40,657) 1,816,269 517,359 74,223 64,098 3,146 3,059 118,407 313,019 434,485 6,609,751	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	106,216 16,265 55,373 11,376 6,235 72,984 71,269 1,250 1,642 (2,028) 486 (1,673) 40,450 39,263	3.0% 7.6%  1.6% 0.7% 15.3% 4.0% 13.8% 1.7% 2.6% -64.5%  15.9% -1.4% 12.9% 9.0% 4.6%

## **Footnotes:**

**Total State General Fund Receipts** 

1. The Local Distribution is adjusted with an accrual to reflect payment activity that occurs after the actual distribution (3 business days prior to the end of a month).

7,078,644

\$

6,755,453

\$

323,191

4.8%

\$

- 2. Both the a) 3% State Prepaid Motor Fuel Tax and b) 1% State Motor Fuel Sales Tax (2nd Motor Fuel) were repealed by Transportation Funding Act (HB 170).
- 3. "Other Interest, Fees & Sales" include payments that have been deposited in the bank, but for which returns may not have been processed. These undistributed tax payments are then re-classified (once the return is processed) to the appropriate revenue tax account. "Other" also includes Unclaimed Property collections.