

STATE *of* GEORGIA



Department of Revenue FY2019 Statistical Report

David M. Curry
State Revenue Commissioner

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David M. Curry
Commissioner

State of Georgia
Department of Revenue

1800 Century Boulevard
Suite 15300
Atlanta, Georgia 30345
(404) 417-2100

April 13, 2020

The Honorable Brian Kemp, Governor
Members of the Georgia General Assembly
206 Washington Street
Atlanta, Georgia 30334

Dear Governor Kemp and Legislative Members:

I am pleased to present the Georgia Department of Revenue's (DOR or Department's) annual report for fiscal year 2019.

Within this report, you will find information about the Department of Revenue's operations as well as detailed data about the revenue collected on behalf of the state. Net collections for the past fiscal year totaled \$23.8 billion, a 4.8 percent increase over the \$22.7 billion collected during fiscal year 2018.

Through innovation and technology, the Department has been able to increase efficiencies and optimize performance while providing additional services to Georgia taxpayers. These improvements are a testament to the Department's staff who continuously strive to make DOR the most efficient and accessible tax administrator in the country.

As you will see in this report, the successful implementation of Phase I of the Driver Record Integrated Vehicle Enterprise System (Georgia DRIVES) was a major milestone for the Department. Georgia DRIVES is a multiyear project to bring the state's vehicle record keeping to the forefront of innovative government by offering more self-service options, improved customer service, and enhanced data integrity for both the Department of Revenue and the Department of Driver Services in Phase II of this project.

This report is published in accordance with O.C.G.A. § 48-2-7. All figures within this publication are unaudited, unless otherwise noted.

Respectfully submitted,

David M. Curry
State Revenue Commissioner

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The Department of Revenue

Foreword

The Georgia Department of Revenue (DOR or Department) is responsible for the collection of taxes and fees from individuals and businesses. The Department oversees the application of Georgia's tax laws in a fair and equitable manner while providing a high level of customer service to ensure that every Georgia citizen pays only their statutory share of tax. Moreover, the Department strives to enhance compliance efforts, while making the reporting and collecting of taxes less burdensome for Georgia taxpayers.

In fiscal year 2019, the Department collected \$32.6 billion in gross tax revenues and distributed \$6.1 billion in sales tax revenues to counties and municipalities. Utilizing the Department's Integrated Tax Solution (ITS), the Department processed nearly 5 million individual income tax returns and issued over 3.5 million refunds.

In addition to the collection of revenue, the Department performs a wide range of tasks that include regulating and enforcing alcohol and tobacco statutes, managing the taxation of interstate trucking, issuing motor vehicle license plates and titles, reviewing county property tax digests, administering the unclaimed property program, and developing tax forms, instructions, and procedures.

Our Mission

Administer the tax laws of the state of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service.

Our Vision

The Georgia Department of Revenue is committed to being the most efficient and accessible tax administrator in the country. In order to meet this commitment, the Agency strives to:

1

Treat all taxpayers and license holders equitably by consistently administering and enforcing applicable laws and administrative rules

2

Provide excellent customer service

3

Find innovative ways to improve processes using technology

4

Continuously identify and address opportunities for improvement

5

Maintain a highly motivated, well-trained workforce

Our Strategic Focus Areas

Customer Service

Operational Efficiency

Legal Compliance

Employee Retention

FY2020 - FY2024 Strategic Plan

DOR's Strategic Plan aligns with Governor Kemp's Strategic Goals. The goals that were chosen are listed below:



Improve the Customer Experience for all Department Constituents

- Increase dealer pre-application participation by 900% by the end of FY2024 using the Georgia DRIVES e-Services portal from the FY2020 monthly average of 55 transactions.
- Expand the number of taxpayer outreach and education sessions by 67% from the current level of 15 annually by the end of FY2021.
- Reduce the agency-wide call center average speed to answer by 10% by the end of FY2020 from the FY2019 level.



Maximize Operational Efficiencies

- Reduce sales tax refund processing times from the average current duration (365 days) by 67% by the end of FY2024.
- Market Go-Green process to allow for 25% of tag renewal notices to be emailed rather than mailed by the end of FY2024. Currently, less than 1% of customers have signed up for Go-Green.
- Reduce Statements of Account letters mailed during normal billing process by 20% by the end of calendar year 2021 by sending notices where most effective (monthly average is 310,000).
- As servers become available for refresh, consolidate and choose standard server offerings that reduce server expenses by 30%.
- Review 10% of all existing regulations (900) on an annual basis by the end of FY2024 from the current three-year average of 3%.



Strengthen State and Local Relationships

- Increase district training sessions for county tax commissioners from the current level of zero in FY2020 to two annually (semi-annually) by FY2021.
- Complete four outreach sessions with small businesses on tax compliance by the end of FY2020 from the current level of zero outreach sessions.
- Increase county training offerings for tax officials by 125% by the end of FY2020 from the currently planned level of 36 classes.
- Draft and execute all outstanding memorandums of understanding with all external state agencies that require data from DRIVES by the end of FY2020.

Directory - April 2020

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

Executive Office

State Revenue Commissioner, David Curry	Suite 15300	404-417-2100
Deputy State Revenue Commissioner, Scott Graham	Suite 15300	404-417-2100
Deputy Commissioner, Jessica Simmons	Suite 15300	404-417-2100
Chief Performance Officer, Dr. Georgia Steele	Suite 15300	404-417-4296
Legislative Director, Mason Rainey	Suite 15300	404-417-2281

Administration Division

Chief Financial Officer, Ken Nash	Suite 14200	404-417-2232
Human Resources Director, Debbie Smith	Suite 14100	404-417-2150

Alcohol and Tobacco Division

Director, James Beveridge	Suite 4235	404-417-4900
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Tax Programs

Chief Tax Officer, Staci Guest	Suite 7100	404-417-2955
Audits Division Director, Chester Cook	Suite 7200	404-417-6400
Compliance Division Director, Scott Purvis	Suite 7300	404-417-6438
Taxpayer Services and Processing Division Director, Darcy Pyle	Suite 8300	404-417-6634

Information Technology Division

Chief Information Officer, Tom McMurry	Suite 6300	404-417-6211
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Integrated Tax Solution Governance Division

Director, Ron Johnson, Jr.	Suite 10246	404-417-4201
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Legal Affairs and Tax Policy

Director and General Counsel, Frank O'Connell	Suite 15107	404-417-6649
Income Tax Policy Director, John Foster	Suite 15107	404-417-6649
Sales Tax Policy and Tax Appeals Director, Amy Oneacre	Suite 15107	404-417-6649
Hearing Officer, Lorraine Hoffmann-Polk	Suite 15107	404-417-6649
Public Information Officer, Kristen Bartholomew	Suite 15300	404-417-2103

Local Government Services Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Ellen Mills		404-724-7015

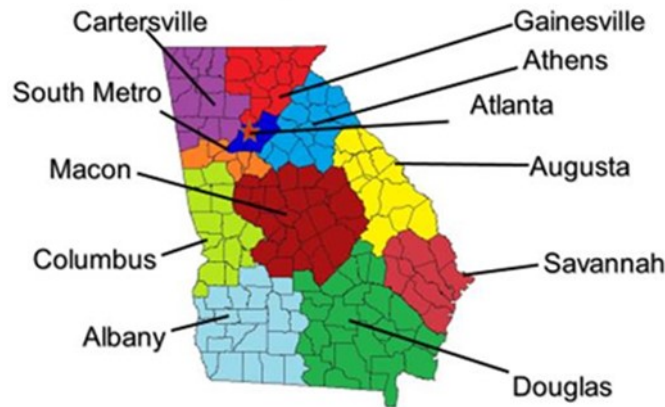
Motor Vehicle Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Brent Bennett		404-724-7667
Tag and Title Information		404-968-3800

Office of Special Investigations

Interim Director, Jeff Mitchell	Suite 1175	404-417-2180
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Regional Office Directory



Albany Regional Office

James Cox, Manager
735 N Westover Blvd Suite A
Albany, GA 31707
Telephone: (229) 430-4241

Athens Regional Office

Iseeta Richardson, Manager
3700 Atlanta Highway, Suite 268
Athens, GA 30606
Telephone: (706) 389-6977

Atlanta Regional Office

Ken McNeillie, Manager
1800 Century Blvd., Suite 12000
Atlanta, GA 30345
Telephone: (404) 417-6605

Augusta Regional Office

Tabitha Strickland, Manager
610 Ronald Reagan Dr., Bldg G-1
Evans, GA 30809
Telephone: (706) 650-6300

Cartersville Regional Office

Dennis Knight, Manager
314 East Main St, Suite 150
Cartersville, GA 30120
Telephone: (770) 387-4060

Columbus Regional Office

Taryn Parker, Manager
1501 13th Street, Suite A
Columbus, GA 31901
Telephone: (706) 649-7451

Douglas Regional Office

Elizabeth Lankford, Manager
1214 North Peterson Ave., Suite 1
Douglas, GA 31533
Telephone: (912) 389-4094

Gainesville Regional Office

Joel Gilbert, Manager
528 A Broad Street SE
Gainesville, GA 30501
Telephone: (770) 718-3700

Macon Regional Office

David Jones, Manager
6055 Lakeside Commons Dr., Suite 220
Macon, GA 31210
Telephone: (478) 471-3550

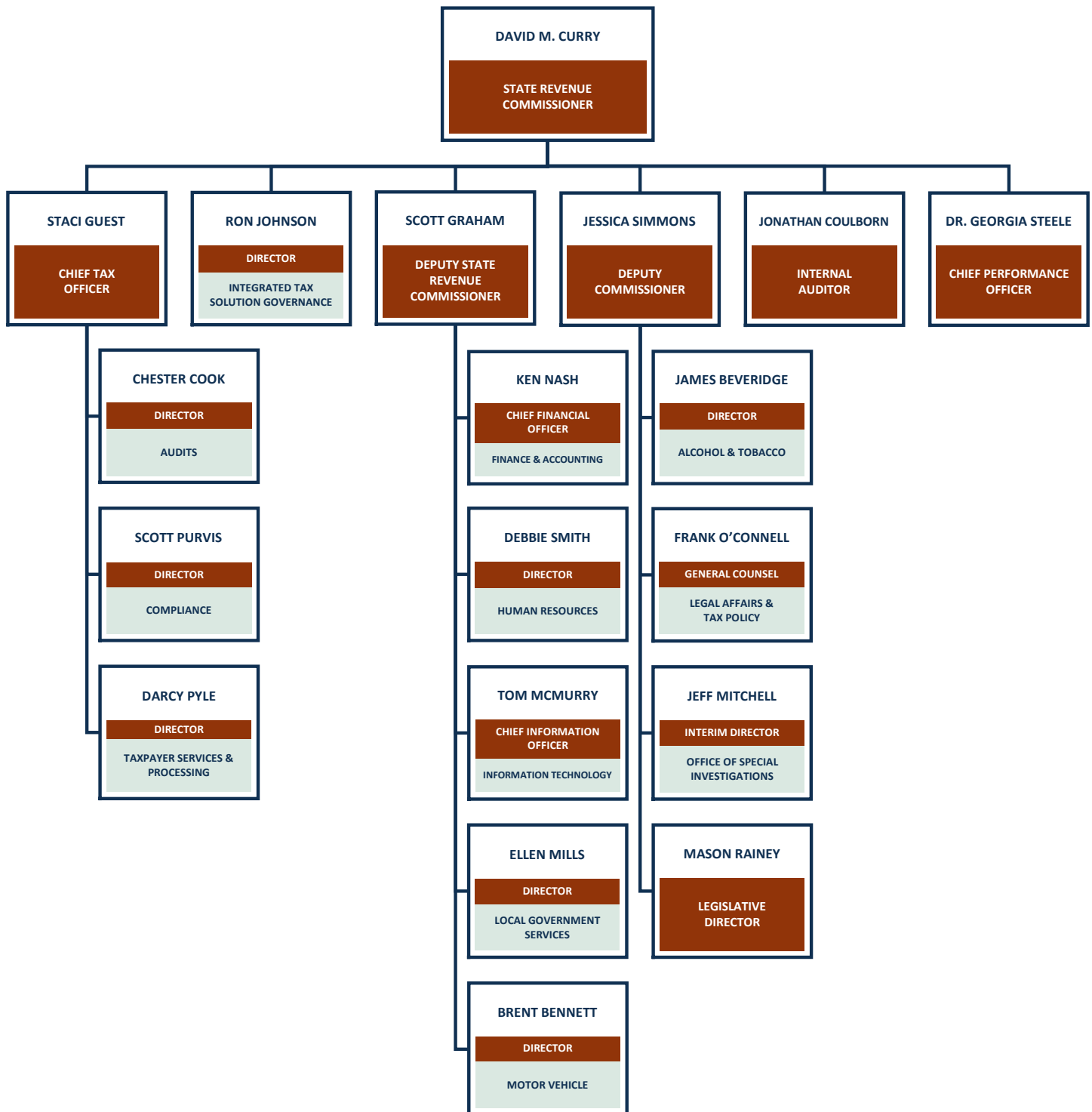
Savannah Regional Office

Felicia Smith, Manager
1000 Town Center Blvd
Building 900, Suite A
Pooler, GA 31322
Telephone: (912) 748-5199

South Metro Regional Office

Lisa Meek, Manager
4125 Welcome All Road, Suite 914
Atlanta, GA 30349
Telephone: (404) 724-7200

DOR Organizational Chart



Our Purpose, Our People, and Our Programs

Our Purpose

The Georgia Department of Revenue (DOR), created in 1938, is the primary tax-collecting agency for the state of Georgia. The mission of the Department is to administer the tax laws of the state fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service. DOR is headquartered in Chamblee, has a second major facility close to Hartfield Jackson International Airport, and has 11 regional offices; 9 of which are outside of the metro Atlanta area.

The Department is organized into the Commissioner's Office, support divisions, and eight operational divisions which are all described in detail throughout this report. DOR's dedicated team members administer the state's various tax types and annually processes more than \$23 billion in tax revenues. In addition to collecting taxes, Department staff processes millions of tax returns, handles hundreds of thousands of pieces of correspondence and phone calls, completes thousands of diverse audits, addresses tax protests and legal issues, and works in-person with individuals, business owners, tax preparers and a variety of stakeholders.

In addition to tax administration, collections, and enforcement functions, Department team members support a number of complex agency functions including managing financial transactions, maintaining highly complex technological infrastructure, and ensuring all policy and communications are legally compliant. The Department is also responsible for the administration of Georgia's motor vehicle registration and title laws, certain provisions of Georgia's motor vehicle liability insurance law, and statewide property appraisal.



Our People

The Department of Revenue has a diverse team of public servants who work diligently to administer the tax laws of the state of Georgia both fairly and efficiently. In addition to their daily responsibilities, Department staff go above and beyond to help their colleagues and their communities.



Quarterly Staff Meetings

DOR team members participate either in person, via live broadcast, or by conference call during the Department's quarterly town hall meetings. These quarterly meetings serve as an opportunity to discuss the importance of the Department's primary functions, mission and vision, important updates, and answer questions from staff.



Hurricane Dorian Support

Hurricane Dorian hit Georgia's coast and the Bahamas in 2019. Members of the Department generously donated both their time and needed items to support relief efforts. The Department worked closely with the Bahamian Consulate General's Office to package items for transport to the disaster zones.



Water



Toiletries



Medical



Flashlights



Batteries

DEPARTMENT OF REVENUE

HURRICANE DISASTER RELIEF

LET'S HELP THOSE WHO ARE AFFECTED!

COLLECTION DATES
SEPT 24 - OCT 15

DROP-OFF LOCATIONS:
CENTURY CENTER
BY 1ST FLR SERVICE ELEVATORS
SOUTHMEADOW
BY EMPLOYEE ENTRANCE

ITEMS NEEDED
NON-PERISHABLE FOODS
CANNED GOODS
TOILETRIES
DIAPERS/BABY WIPES
FIRST AID ITEMS
CLEANING SUPPLIES
BOTTLED WATER
NEW PILLOWS/BLANKETS
HAND SANITIZER
LARGE TRASH BAGS
FLASHLIGHTS/BATTERIES
RUBBER/LEATHER GLOVES
BOX FANS
WATER PURIFICATION TABS
SOLAR PHONE CHARGERS

ALL ITEMS WILL BE TRANSPORTED TO THE BAHAMIAN CONSULATE GENERAL'S OFFICE

Giving is Easy and Impactful

Georgia State Charitable Contributions Program

GASCCP

giving period
September 26, 2019 – November 26, 2019

A little can do a lot!
Contact your GASCCP Coordinator today about how you can give.
GASCCP donor giving portal: gascsp.americascharities.stratuslive.com
To learn more about GASCCP go to: gascsp.org

GASCCP

The Georgia State Charitable Contributions Program (GASCCP) is an opportunity for state of Georgia employees to contribute to their charity of choice through payroll deductions or a one-time donation. The Department of Revenue conducted internal fundraising events and increased giving by 7.1% from the previous year.



Giving Hearts



Donations



Time



Revenue Toasters



Toastmasters International

Several members of the Department participate in Revenue Toasters. Each participating team member joins both the internal club and becomes a part of the larger Toastmasters organization. Toastmasters International promotes communication, public speaking, and leadership skills which are vital to effectively serving the Department's customers.



Speaking Opportunities



Effective Communication



Speech Development

Our Programs

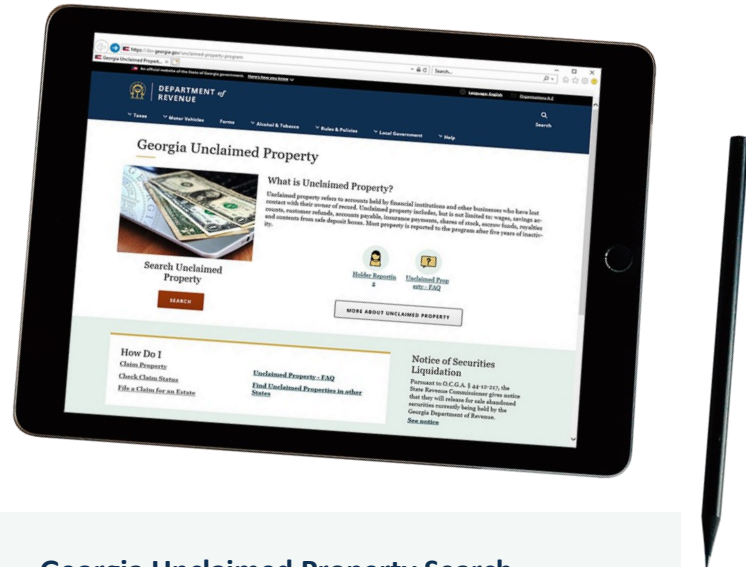
(A few operational highlights which may include calendar year 2019 programs)

Local Government Services Division Wins Technology Award with New Unclaimed Property Process

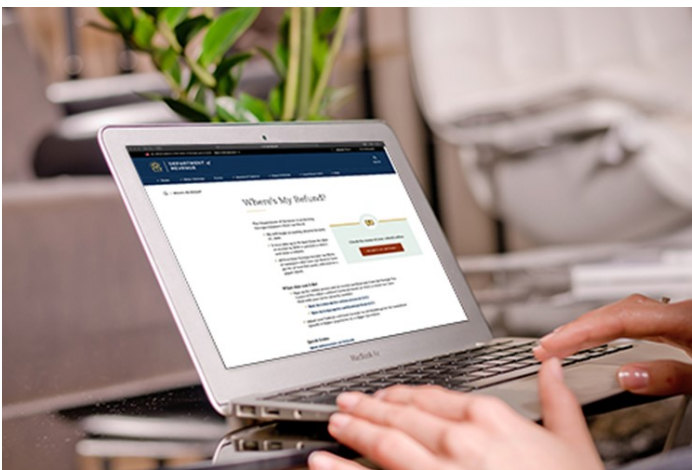
Unclaimed property refers to accounts held by financial institutions and other businesses that have lost contact with the owner of record. Each year, cash, stocks, bonds, securities, and insurance benefits are turned over to the Department by entities that are unable to contact the proper owners. With the Unclaimed Property e-Claims Processing project, DOR sought to provide a self-service website where claimants could search for their property and file claims online.

Prior to implementation, customers were required to request claim forms by email or by calling DOR's Unclaimed Property Program team. All requests had to be manually reviewed and verified, and once approved, claim forms were either mailed or emailed to the claimant, who would complete and return them to DOR.

The award-winning self-service website makes it possible for claimants to search for property and initiate a claim online. The service allows for matching and verifying the claimant's identity in real time.



Georgia Unclaimed Property Search
<https://gaclaims.unclaimedproperty.com>



Visit the Georgia Tax Center (GTC), a one-stop shop for electronic filing and paying taxes, at <https://gtc.dor.ga.gov>

Tax Season Preparation

Improving tax filing season efficiency is always the goal of the Department. DOR streamlined inbound operations, payment processes, correspondence, and paper filings of tax returns. The Department upgraded outdated equipment and technology and remodeled the processing center which resulted in significant efficiencies. Results were immediate with paper returns and correspondence cleared from inventory three months ahead of all previous tax filing seasons. The average time to process a return decreased by 11 days. Call volume was reduced by more than 27% compared to the prior two-year average.

In addition to these operational enhancements, the Department plans to build out processes, utilize new models for identifying bottlenecks, test the benefits of new resources, and continually provide insight and transparency into the complex process flow of operations.

Georgia DRIVES

Over Memorial Day weekend, the Motor Vehicle Division (MVD) launched the new Driver Record and Integrated Vehicle Enterprise System (DRIVES). This system replaced a 20-year-old mainframe-based tag and title system used by tag offices in all 159 Georgia counties, as well as at the Motor Vehicle Division. In addition to these major user groups, dozens of other stakeholder groups were identified, ranging from law enforcement to business partners to vehicle owners across the state.

While a much-needed technology upgrade was the primary driver, DRIVES also allows the Department to provide better customer service through the new e-Services portal, standardizes motor vehicle processes, and provides improved reporting and audit capabilities.

Most titling and registration services are performed at county tag offices, so partnering with the tax commissioners, who are elected officials and act as agents on behalf of DOR, was critical to the successful implementation of DRIVES.

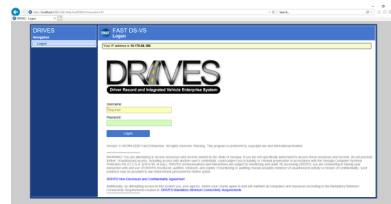
To prepare counties for the DRIVES conversion, MVD started an awareness campaign that included a 19-city roadshow. Following that, MVD worked with volunteer subject matter experts (SMEs) from over 60 counties to define requirements and test the system. Most of this work took place in Atlanta, but there were additional remote testing sites in Dalton, Augusta, Savannah, and Tifton. Volunteers from thirteen counties came together over a six month period to develop and deliver training to their peers at sites around the state.

A significant amount of time also went into preparing other stakeholder groups. A media specialist was engaged to create communications for each group including: fact sheets, billboards along major highways, inserts with renewal notices, radio PSAs, social media campaigns, news coverage, etc.

Below is a snapshot of the eighteen months leading up to the launch of DRIVES.



Commissioner Curry working with DRIVES Developer.



DRIVES, May 2019



GRATIS, September 1999 - May 2019

Georgia DRIVES Snapshot

Tag & Title
Subject Matter Experts



DOR

13



County

84



More Than 100 Testers



Thousands of Test Cases

20 County Trainers



157 of 159



counties accepted
in-person support during
first week of **GO LIVE!**

DRIVES Factsheets

[illegible]

Renewal Notice Insert

We're getting an upgrade!

Our system upgrade week may impact your renewal process.

The Georgia Department of Revenue (DOR) is partnering with your county tag office to implement a new state-of-the-art vehicle registration and titling system. Here's what you can expect with the new system upgrade:

- Faster and more efficient service
- More self service options

Beginning Tuesday, May 21st, some vehicle services and location hours may be reduced in preparation for the system upgrade. **Your local county tag office will not be able to process your tag renewals and title transactions before the system upgrade week to avoid delays.**

SYSTEM UPGRADE WEEK

Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed
May 21	May 22	May 23	May 24	May 25	May 26	May 27	May 28	May 29
⚠️	⚠️	⚠️	⚠️	⚠️	⚠️	⚠️	⚠️	⚠️

⚠️ No kiosk or online services available. Offices may have reduced hours.
 🚫 No vehicle registration or titling services will be available statewide.
 ⚠️ Offices may have reduced hours.

Visit www.georgiadrives.com for more details.

RENEW EARLY!

Please visit our website at www.georgiadrives.com or check your vehicle renewal notice for your county specific renewal options.

We appreciate your patience and cooperation as we upgrade to this new system and get all staff trained to best serve you.

Front of insert

Back of insert

Highway Billboard



Social Media

Georgia
DRIVES
Clean Record and Integrated Mobile Enterprise System

**TAG RENEWAL
IN MAY OR JUNE?**

RENEW EARLY!

SERVICE INTERRUPTIONS COMING SOON FOR
GEORGIA COUNTY TAG OFFICES

Georgia
DRIVES
Driver Record and Integrated Vehicle Enterprise System

Georgia DRIVES Upgrade Schedule:

Service Unavailable	Services Unavailable	Services Unavailable
 Online Service  Georgia County Tag Office	Office May Have Reduced Hours NOF 21-23 NOF 24-25	Vehicle Registration & Title Services Interruption NOF 24-27

WWW.GEORGIADRIVES.COM

Tag Renewal In May or June?
RENEW EARLY



Georgia
DRIVES www.GEORGIADRIVES.com



Georgia
DRIVES

**GEORGIA MOTOR VEHICLE DIVISION
SYSTEM CHANGES AHEAD**

RENEW YOUR TAGS BY MAY 20TH

VISIT WWW.GEORGIAADRIVES.COM FOR MORE INFORMATION



Georgia Tag Renewal Kiosks Program

The Motor Vehicle Division's self-service vehicle renewal kiosks have proven to be a successful way for customers to conveniently complete transactions. Under the FY2019 Strategic Plan, the Department worked with the kiosk vendor, Intellectual Technology, Inc (ITI), to expand kiosk options in the state of Georgia. The kiosk program is being marketed to Georgians through traditional channels, including ribbon cuttings with local county tax commissioners (who must sign up for the program in order to participate), as well as press releases, and the DOR social media accounts.

The Department believes that taxpayers should have the option to complete routine transactions any time, day or night, and is proud to provide this service in partnership with county tax commissioners.

A fast and easy way to renew vehicle registrations

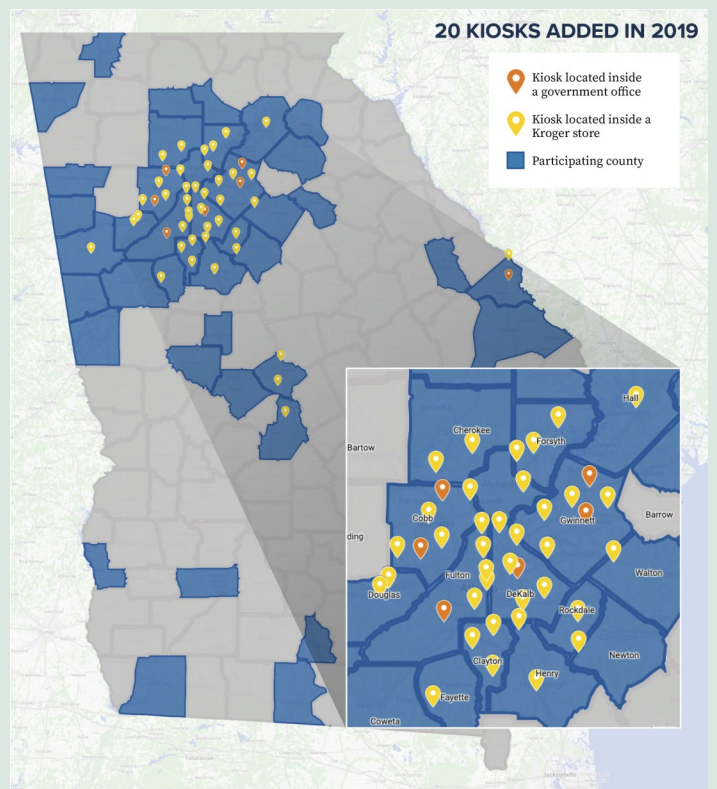
Kiosk Benefits

- **FAST**—Takes less than 2 minutes to complete renewals.
- **EASY**—Scan, pay, print, and walk away with decals. Voice assistance and touchscreen technology in English and Spanish.
- **CONVENIENT** —50 kiosks are installed in retail stores and government locations. Many are available 24/7. Participating county residents can use any kiosk, in any location.

Program Highlights

Through January 2020

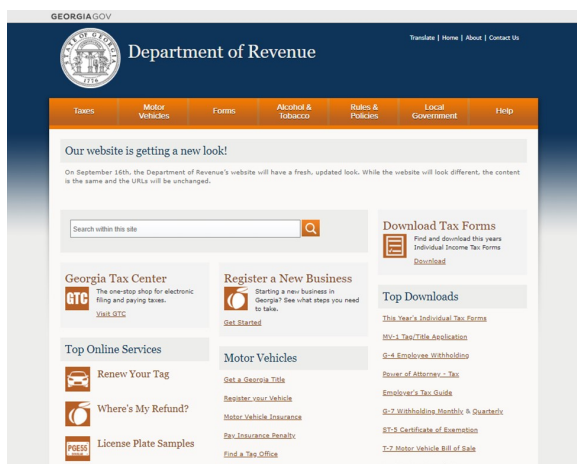
- Over **923,000 vehicle renewals have been processed at kiosks** renewals since program start, with **441,000** vehicles renewed in 2019.
- **75%** of transactions are completed on kiosks at Kroger locations, open 7 days a week.
- Over **931,000** people have been reached through Facebook advertising.



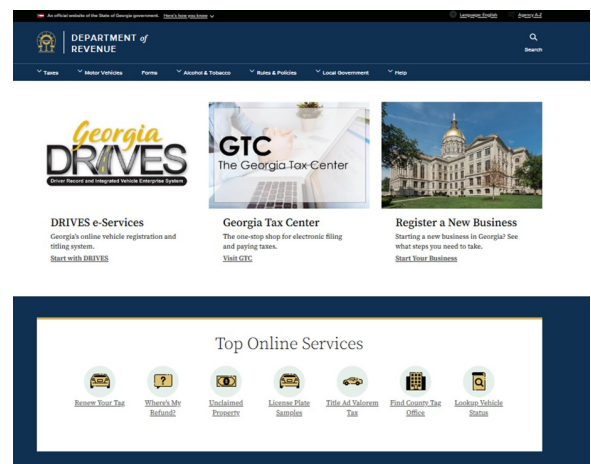
The Department's Website Updates

The Department launched its first website in 1996. The website has been through several upgrades and platform changes to better serve our customers. Most recently, the Department migrated to a new website that has a fresh, updated look and is more user friendly. It has been optimized to ensure visitors are provided a better user experience across all digital devices, including desktop, mobile, and tablet.

Additionally, the new layout is easier to navigate and provides access to several functions which are now available without the need to log in or create an account.

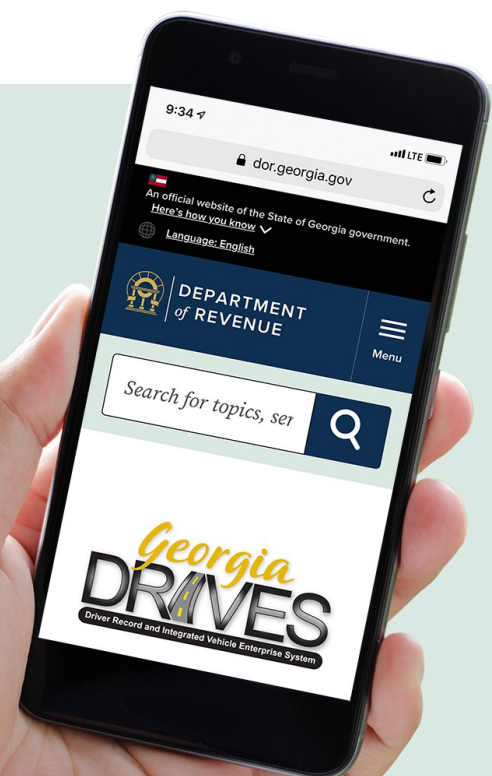


Drupal 7 Platform
December 2014 - September 2019



Drupal 8 Platform
September 2019

Our Focus:
Improving the customer
experience for all
constituents.



Organization of the Department

The Department of Revenue is organized into eleven operational divisions as well as several areas which fall under overall department administration and support.

Administration Division

This area of the Department encompasses the executive leadership and administrative support. The functional areas include the Commissioner's Office, Finance, Human Resources, Internal Audits, Operational Performance, Legislative Affairs, External Communications, and Legal Affairs and Tax Policy.

The **Finance** team is responsible for accounting (general ledger maintenance of the Department - as well as depositing, recording, reconciling and reporting of all revenue collections); procurement; financial reporting and analysis, fleet management, real property management, and the processing of surplus property.

The **Office of Human Resources (HR)** is responsible for strategic consulting, all aspects of high-performance team development and engagement, employee relations, talent acquisition and retention, and business operations. Additionally, HR manages several strategic initiatives including the Leadership Mentoring Program and the Department's Management Academy.

The **Internal Audits (IA)** team is responsible for conducting audits and analyzing areas of concern to provide objective advice to the Commissioner and DOR Executive Committee. IA focuses heavily on internal controls, process improvements, risk management, and governance. The division identifies areas of concern, investigates using relevant policies and procedures, and reports its findings to the Executive Committee. It is also responsible for conducting follow-up work to ensure that an agreed-upon changes that resulted from an audit are implemented successfully and in a timely manner.

Legal Affairs and Tax Policy implements tax policy for the state regarding all taxes collected and regulatory areas administered by the Department. Specific areas include administrative conferences for taxpayers who wish to protest either a proposed assessment of additional tax or the denial of a refund claim, provision of written guidance in the form of letter rulings requested by individual taxpayers, housing the statutorily mandated hearing office for alcohol and tobacco licensing hearings, handling complex data-sharing relationships, providing guidance on confidentiality issues, advising on maintaining compliance with IRS mandates, and more general guidance such as policy bulletins and agency regulations.

Alcohol and Tobacco Division

The **Alcohol and Tobacco Division** regulates all required licensing of the alcohol and tobacco industry that does business in the state of Georgia. The Alcohol and Tobacco Division enforces criminal codes related to manufacturing, transporting, and distributing of alcohol and tobacco, conducts audits of alcohol and tobacco accounts, and operates a call center to assist taxpayers.

Tax Programs - Audits, Compliance, and Taxpayer Services and Processing Division

The **Audits Division** utilizes a staff of professional tax auditors to conduct nationwide tax audits to ensure taxpayer compliance with Georgia's tax laws. The division verifies the accuracy of tax returns and refund claims filed to make sure that the state collects or refunds the proper amount of tax due or owed to taxpayers. This includes audits for individual income tax, sales and use tax, corporate income/net worth, flow-through entities, withholding, miscellaneous excise taxes (motor fuel, International Fuel Tax Agreement (IFTA), International Registration Plan (IRP)), and film tax credits.

Tax Programs - Audits, Compliance, and Taxpayer Services and Processing Division *Continued*

The **Compliance Division** is responsible for ensuring taxpayer compliance with Georgia's tax laws and is the largest division in the Department of Revenue with over 200 employees spread across 11 regional offices throughout the state. Each regional office monitors events within its region to ensure that sales and use tax is being properly collected and remitted.

The **Taxpayer Services and Processing Division** processes payments, returns, refunds, administers tax credits, and houses the Taxpayer Resolution Unit. The division supports individuals, businesses, and tax professionals through their call center, educational seminars, and trainings. Additionally, the division maintains all tax forms and manages the tax software certification program.

Information Technology Division

The **Information Technology Division** performs key technical functions for the agency including software development, network and server monitoring and maintenance, information security, database administration, project management, quality management, document management/imaging, and end user computing support.

Integrated Tax Solution Governance Division

The **Integrated Tax Solution Governance Division** supports the DOR's integrated tax system, including technological support, business support, and system analysis. This team contributes to the implementation and streamlining of processes that support most tax types including income, sales, withholding, IFTA, motor fuel, and others.

Local Government Services Division

The **Local Government Services Division** administers all property tax laws and regulations, distributes sales and use taxes to local taxing authorities, and administers the laws set forth in the Unclaimed Property Act. This division oversees the distribution of sales tax to local authorities, Forestland Protection Act (FLPA) grants, E911 prepaid wireless fees, fireworks excise tax and alternate ad valorem tax (AAVT).

Motor Vehicle Division

The **Motor Vehicle Division** issues license plates, credentials for the International Registration Plan (IRP), Georgia certificates of title, and records liens and security interest information of registered vehicles. The division also operates a call center to assist taxpayers.

Office of Special Investigations

The **Office of Special Investigations** is responsible for investigating potential criminal violations involving fraud and theft related to income tax, withholding tax, sales and use tax, excise tax, and property tax. The office is also responsible for conducting internal affairs investigations.

Tax Category Descriptions

Alcohol Taxes

The licensed sale of alcoholic beverages commenced in Georgia during the mid-1930s following the nationwide repeal of Prohibition. Georgia is a “local option” state for the licensing and sale of alcoholic beverages. Any city or county that wants to provide for the licensing and sale of distilled spirits can do so legally only after an affirmative vote of its citizens. Upon approval of the voters, the licensing, sale, and manufacture of distilled spirits is permitted provided the manufacturer, wholesaler, or retailer complies with all local licensing requirements and obtains an alcohol beverage license from DOR. Georgia alcohol taxes are collected by the wholesaler at the time of delivery to the retailer. The wholesaler remits all taxes collected to the Department of Revenue. Georgia taxes alcoholic beverages as follows:

Distilled Spirits: Distilled spirits (less than 190 proof) manufactured within Georgia are taxed at 50 cents (excise tax) per liter. Distilled spirits manufactured outside of Georgia are taxed at \$1 per liter. Alcohol (190 proof or higher) manufactured within Georgia is taxed at 70 cents per liter. Alcohol manufactured outside of Georgia is taxed at \$1.40 per liter. Some localities collect a local tax, which can be up to 22 cents per liter.

Malt Beverage: The state tax is \$1.08 per standard case of 24 twelve-ounce containers (4 ½ cents per can) plus a uniform local beer tax of \$1.20 per standard case (5 cents per can).

Wine: Table wines (14 percent or less alcohol by volume) manufactured within Georgia are taxed at 11 cents per liter. Table wines manufactured outside of Georgia are taxed at 40 cents per liter. Dessert wines (more than 14 percent, but not more than 21 percent alcohol by volume) manufactured within Georgia are taxed at 27 cents per liter. Dessert wines manufactured outside the state are taxed at 67 cents per liter. Wines that are fortified with distilled spirits, which results in an alcohol content of more than 21 percent alcohol by volume, are taxed as distilled spirits. Some localities collect a local tax, which can be up to 22 cents per liter.

Corporate Income Taxes

Georgia’s current corporate income tax rate of 5.75 percent first became effective in 2019 for taxable years beginning on or after January 1, 2019. The tax was initiated in Georgia in 1929 with a rate of assessment equal to one-third of the federal rate. In 1931, the rate was changed to 4 percent. In subsequent years, the rate changed as follows: 5 ½ percent in 1937; 7 ½ percent in 1949; 5 ½ percent in 1951; 4 percent in 1955 with federal taxes no longer deductible; 5 percent in 1964, and 6 percent in 1969.

Individual Income Tax

Georgia’s individual income tax is a graduated tax based upon an individual’s federal adjusted gross income. Starting with taxable years beginning on or after January 1, 2019, Georgia’s maximum individual income tax rate is 5.75 percent. The state initiated an individual income tax in 1929, assessed at one-third of the federal rate. The basic allowance relieved all but a small percentage of Georgia families from paying Georgia income tax. In 1937, the system was revised to essentially the graduated scale used by Georgia joint filers today. Additional refinements, including the creation of withholding tax and estimated tax as well as new graduated schedules for certain types of tax filers, have been incorporated over the years.

Motor Fuel Tax

The state excise tax is the only statewide motor fuel tax. For calendar year 2020, the state excise tax rate is 27.9¢ per gallon for all fuel types (e.g., gasoline, LPG, and special fuels including CNG) except for diesel fuel, which is taxed at a rate of 31.3¢ per gallon. Each year, by law, the Department of Revenue adjusts the rate according to the relative increase or decrease in the Consumer Price Index (CPI) as set by the U.S. Department of Labor and Statistics and the relative increase or decrease in fuel economy as set by the United States Department of Energy. The adjustment for the change in the CPI will no longer be used after July 1, 2022. Aviation gasoline is subject to a 1¢ per gallon excise tax so long as the fuel is sold to a licensed aviation distributor.

Although there is no local motor fuel excise tax, local governments impose a prepaid local sales and use tax on motor fuels at a rate varying between 2 and 5 percent depending on the local sales taxes in effect in each jurisdiction. DOR calculates the average retail sales price used for determining the prepaid local tax; however, the average retail sales price used to calculate the prepaid local tax may not exceed \$3.00 per gallon.

Motor Vehicle Tags and Titles

Georgia law first required motor vehicle registrations beginning in 1910. Certificates of title to motor vehicles were first required for 1963 model year vehicles. Motor vehicles are subject to annual registration fees ranging from \$12 to \$750 depending on the weight of the vehicle.

Motor vehicles titled prior to March 1, 2013 are subject to an annual ad valorem tax, for which the revenue is received primarily by local governments. Vehicles titled on or after March 1, 2013 are subject to a one-time state and local title ad valorem tax (TAVT) at a rate of 7% of the Fair Market Value of the vehicle, which is due at the time of application for a certificate of title. Beginning January 1, 2020 and ending June 3, 2023, the rate will be reduced to 6.6%. TAVT proceeds are divided between state and local governments.

Property Tax

In the mid-1800s, Georgia passed an act allowing for the taxation of property. The ad valorem tax has remained in effect and constitutes the primary source of revenue for county governments, municipalities, and public school systems in Georgia. As of January 1, 2016, the state levy of annual ad valorem property tax has been eliminated.

Sales and Use Tax

In April 1951, Georgia became the 30th state to implement a statewide sales and use tax. The rate was initially 3 percent but was increased to 4 percent in April 1989 where it remains today.

Local sales and use taxes are also imposed at rates varying between 2 and 5 percent depending on which specific taxes are in place: Local Option Sales Tax (LOST), Educational Local Option Sales Tax (ELOST), Special Purpose Local Option Sales Tax (SPLOST), Homestead Local Option Sales Tax (HOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST), or Metropolitan Atlanta Rapid Transit Authority (MARTA) Tax. In addition, the City of Atlanta imposes a 1 percent Municipal Option Sales Tax (MOST).

Tobacco Tax

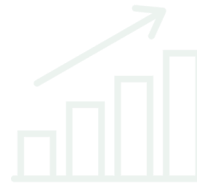
State taxation of cigars and cigarettes began in 1923. The rate on cigarettes increased gradually to 12 cents per pack in 1971. Effective July 1, 2003, the excise tax on a pack of 20 cigarettes increased to the present rate of 37 cents.

In July 2003, the state began imposing an excise tax on loose and smokeless tobacco. This tax is based upon 10 percent of the wholesale cost price. Effective July 2003, the tax rate on "little cigars" (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each. The tax on all other cigars increased from 13 percent to 23 percent of the wholesale cost price.

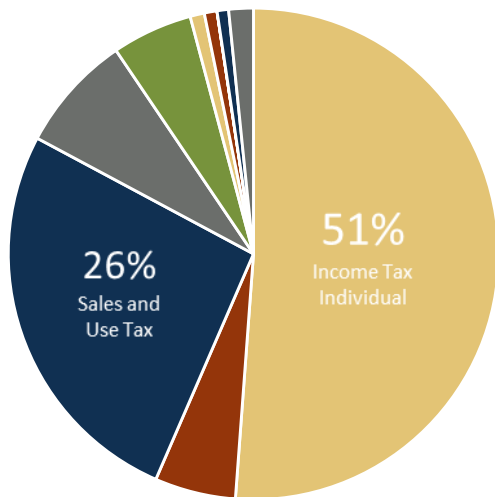
Revenue Collections



Fiscal Year 2019
Net Revenue Collections Totaled
\$23,793,051,754



Increased
\$1,086,628,249
4.8 % Over FY2018



- Individual Income Tax, 51%
- Corporate Tax, 5%
- Sales & Use Tax, 26%
- Motor Fuel Taxes, 8%
- Motor Vehicle, 5%
- Tobacco Tax, 1%
- Alcohol Beverages Tax, 1%
- Property Tax, 0%
- Hotel / Motel Fees, 1%
- Miscellaneous / Other Revenue and Fees, 2%

LEADING CATEGORY

Individual
Income Tax

Collections Totaled
\$12,176,937,292

Increased
\$533,155,849
4.6 % Over FY2018

Net Revenue Collections by Category (000's)

Tax Type	Revenue (000's)
Individual Income Tax	\$ 12,176,937
Corporate Tax	\$ 1,271,270
Sales & Use Tax	\$ 6,252,284
Motor Fuel Taxes	\$ 1,837,954
Motor Vehicle - Tag, Title and Fees	\$ 1,265,174
Tobacco Tax	\$ 223,363
Alcohol Beverages Tax	\$ 198,770
Property Tax	\$ 1,280
Hotel / Motel Fees	\$ 179,984
Miscellaneous / Other Revenue & Fees	\$ 386,036
Net Tax Collections	\$ 23,793,052

Net Revenue Collections by Month (000's)

Month	FY2015		FY2016		FY2017		FY2018		FY2019
July	\$	1,488,362	\$	1,579,294	\$	1,605,953	\$	1,719,389	\$ 1,778,784
August	\$	1,392,354	\$	1,582,356	\$	1,690,362	\$	1,686,388	\$ 1,803,791
September	\$	1,808,258	\$	1,965,985	\$	2,014,329	\$	2,076,319	\$ 2,229,440
October	\$	1,553,424	\$	1,627,817	\$	1,768,000	\$	1,710,500	\$ 2,012,940
November	\$	1,457,007	\$	1,643,452	\$	1,719,372	\$	1,844,044	\$ 1,830,951
December	\$	1,908,880	\$	2,043,594	\$	2,058,839	\$	2,264,947	\$ 2,162,494
January	\$	1,859,640	\$	2,046,360	\$	2,200,410	\$	2,568,577	\$ 2,254,447
February	\$	943,666	\$	1,245,520	\$	1,175,538	\$	1,231,391	\$ 1,299,571
March	\$	1,435,764	\$	1,534,015	\$	1,566,472	\$	1,558,311	\$ 1,667,311
April	\$	1,930,617	\$	2,073,839	\$	2,261,733	\$	2,310,424	\$ 2,870,106
May	\$	1,433,691	\$	1,565,024	\$	1,726,567	\$	1,758,059	\$ 1,759,100
June	\$	1,816,861	\$	1,907,348	\$	1,957,530	\$	1,978,075	\$ 2,124,117
Total	\$	19,028,524	\$	20,814,604	\$	21,745,105	\$	22,706,424	\$ 23,793,052

Fiscal Year 2019 Refunds by Month (000's)

Month	Individual		Corporate		Sales Taxes	
	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds
July	\$ 123,051	111,396	\$ 20,303	2,075	\$ 6,318	418
August	\$ 95,951	119,458	\$ 16,404	3,000	\$ 4,087	216
September	\$ 67,012	55,738	\$ 21,324	5,035	\$ 6,577	259
October	\$ 156,782	96,559	\$ 13,382	3,585	\$ 5,926	223
November	\$ 69,610	38,252	\$ 13,395	2,092	\$ 2,184	171
December	\$ 34,430	18,533	\$ 16,012	1,564	\$ 11,242	212
January	\$ 54,918	13,933	\$ 15,118	1,712	\$ 5,999	148
February	\$ 565,278	1,028,994	\$ 12,257	2,168	\$ 4,627	150
March	\$ 541,793	812,723	\$ 17,392	2,311	\$ 4,474	124
April	\$ 582,018	851,137	\$ 25,675	2,397	\$ 3,533	182
May	\$ 166,090	166,000	\$ 12,554	1,087	\$ 7,074	112
June	\$ 112,025	123,750	\$ 23,514	1,628	\$ 7,288	504
Grand Total	\$ 2,568,958	3,436,473	\$ 207,330	28,654	\$ 69,329	2,719

Revenue Collections Summary (000's)

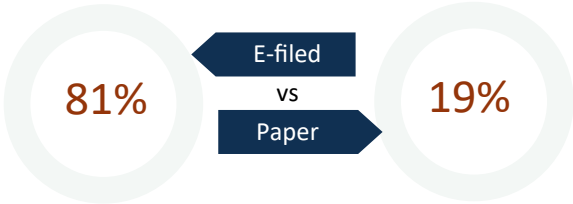
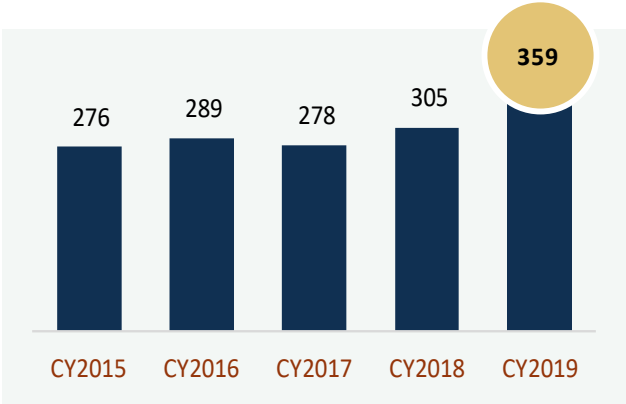
Description	FY2015	FY2016	FY2017	FY2018	FY2019
Corporate Tax					
Corporate Net Worth Tax	\$ 46,461	\$ 44,325	\$ 45,106	\$ 41,745	\$ 49,742
Corporate Tax Assessments	\$ 1,378	\$ 3,843	\$ 2,477	\$ 2,299	\$ 4,350
Corporate Income Tax	\$ 1,108,960	\$ 1,118,421	\$ 1,134,889	\$ 1,197,094	\$ 1,369,703
Corporate Income Tax Refunds	\$ (173,577)	\$ (209,011)	\$ (234,430)	\$ (260,813)	\$ (181,318)
Business Occupation Tax	\$ 16,865	\$ 23,425	\$ 23,856	\$ 23,973	\$ 28,793
Total Corporate Tax	\$ 1,000,087	\$ 981,003	\$ 971,898	\$ 1,004,298	\$ 1,271,270
Individual Tax					
Individual Income Tax Returns	\$ 837,931	\$ 873,318	\$ 877,287	\$ 884,613	\$ 1,275,182
Individual Inc. Tax Assessments	\$ 153,419	\$ 180,926	\$ 225,905	\$ 207,250	\$ 285,531
Individual Estimated Payments	\$ 854,261	\$ 885,558	\$ 904,133	\$ 1,197,739	\$ 861,375
Individual Withholding	\$ 9,884,996	\$ 10,519,314	\$ 11,126,493	\$ 11,576,380	\$ 11,780,320
Non-Resident Composite Inc. Tax	\$ 229,210	\$ 284,628	\$ 311,161	\$ 310,710	\$ 387,402
Individual Income Tax Refunds	\$ (2,346,829)	\$ (2,368,512)	\$ (2,531,560)	\$ (2,648,375)	\$ (2,502,435)
Fiduciary	\$ 64,999	\$ 64,302	\$ 64,274	\$ 115,464	\$ 89,562
Total Individual Tax	\$ 9,677,987	\$ 10,439,534	\$ 10,977,693	\$ 11,643,781	\$ 12,176,937
Sales & Use Taxes					
Sales & Use Taxes - Gross	\$ 10,353,350	\$ 10,486,544	\$ 10,820,218	\$ 11,545,262	\$ 12,416,156
Local Distributions	\$ (4,822,300)	\$ (4,890,521)	\$ (4,995,376)	\$ (5,537,812)	\$ (6,097,100)
Sales Tax Refunds/Adjustments	\$ (89,638)	\$ (119,243)	\$ (94,797)	\$ (68,917)	\$ (66,772)
Total Sales & Use Tax	\$ 5,441,412	\$ 5,476,780	\$ 5,730,045	\$ 5,938,533	\$ 6,252,284
Other Taxes					
Estate Tax	\$ -	\$ (414)	\$ -	\$ -	\$ 5
Property Tax	\$ 26,799	\$ 14,078	\$ 376	\$ 606	\$ 228
Prepaid Motor Fuel Tax	\$ 564,237	\$ 50,066	\$ 456	\$ 278	\$ 10
Motor Fuel Excise Tax	\$ 457,185	\$ 1,604,962	\$ 1,740,507	\$ 1,801,435	\$ 1,837,944
Malt Beverage Excise Tax	\$ 87,350	\$ 88,033	\$ 88,529	\$ 86,871	\$ 86,537
Liquor Excise Tax	\$ 60,011	\$ 63,543	\$ 64,975	\$ 67,297	\$ 69,902
Wine Excise Tax	\$ 37,013	\$ 38,896	\$ 39,934	\$ 41,528	\$ 42,330
Tobacco Taxes	\$ 215,055	\$ 219,870	\$ 220,774	\$ 224,910	\$ 223,363
Motor Vehicle - Tag, Title, Fees	\$ 1,166,107	\$ 1,320,160	\$ 1,358,817	\$ 1,325,832	\$ 1,265,174
Total Other Taxes	\$ 2,613,757	\$ 3,399,194	\$ 3,514,368	\$ 3,548,757	\$ 3,525,493
Business License Fees					
Liquor Licenses	\$ 3,731	\$ 3,826	\$ 3,823	\$ 3,958	\$ 4,022
Liquor Pre-License Investigation Fees	\$ 196	\$ 157	\$ 152	\$ 145	\$ 158
Tobacco License Fees	\$ 182	\$ 149	\$ 162	\$ 166	\$ 184
Coin Operated Amusement	\$ -	\$ (4)	\$ -	\$ -	\$ -
Total Business License Fees	\$ 4,109	\$ 4,128	\$ 4,137	\$ 4,269	\$ 4,364

Revenue Collections Summary (000's) Continued

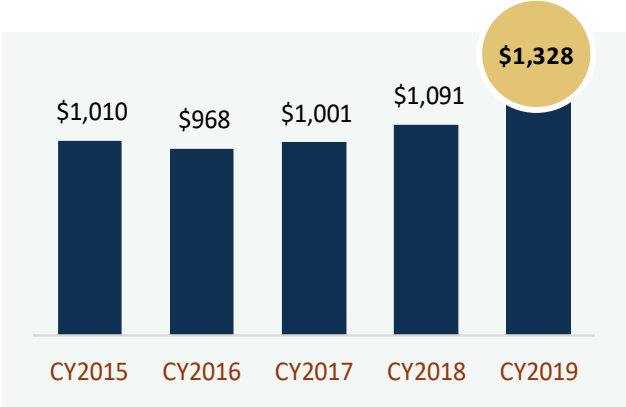
Description	FY2015	FY2016	FY2017	FY2018	FY2019
Earnings - General Government					
Real Estate Transfer Tax	\$ 224	\$ 142	\$ 1	\$ -	\$ -
Out-of-State Contractors	\$ 23	\$ (15)	\$ 4	\$ 4	\$ 7
Unclaimed Property Collections	\$ 138,961	\$ 158,816	\$ 158,592	\$ 177,637	\$ 145,170
Public Service Commission Fees	\$ 1,050	\$ 1,033	\$ 1,022	\$ 956	\$ 1,047
Total Earnings General Gov't	\$ 140,258	\$ 159,976	\$ 159,619	\$ 178,597	\$ 146,224
Other Fees					
Fines & Assessments - Tobacco	\$ 649	\$ 194	\$ 219	\$ 151	\$ 195
Fines & Assessments - Alcohol	\$ 428	\$ 521	\$ 408	\$ 342	\$ 440
Fireworks Excise Tax	\$ -	\$ 928	\$ 1,240	\$ 1,464	\$ 1,313
Motor Vehicle Licenses / Permits	\$ 327	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - FiFa	\$ 84	\$ 120	\$ 72	\$ 2	\$ -
Penalties & Interest - Individual	\$ 76,258	\$ 90,450	\$ 103,741	\$ 94,460	\$ 121,081
Penalties & Interest - Sales & Use	\$ 39,462	\$ 36,698	\$ 34,013	\$ 43,386	\$ 38,835
Penalties & Interest - Corporate	\$ 22,285	\$ 28,279	\$ 21,705	\$ 12,661	\$ 13,447
Penalties & Interest - Motor Fuel	\$ 3,331	\$ 273	\$ 256	\$ 293	\$ 286
Penalties & Interest - Alcohol	\$ 75	\$ 77	\$ 42	\$ 50	\$ 73
Penalties & Interest - Cigarette	\$ 219	\$ 275	\$ 228	\$ 305	\$ 224
State Hotel-Motel Fees	\$ -	\$ 150,672	\$ 171,864	\$ 174,454	\$ 179,984
Unallocated Tax	\$ 7,769	\$ (2,421)	\$ 4,516	\$ 6,123	\$ 959
Other (Motor Fuel Fees / Admin Fee)	\$ 27	\$ 47,923	\$ 49,041	\$ 54,498	\$ 59,643
Total Other Fees	\$ 150,914	\$ 353,989	\$ 387,345	\$ 388,189	\$ 416,480
Total Taxes					
Corporate Tax	\$ 1,000,087	\$ 981,003	\$ 971,898	\$ 1,004,298	\$ 1,271,270
Individual Tax	\$ 9,677,987	\$ 10,439,534	\$ 10,977,693	\$ 11,643,781	\$ 12,176,937
Sales & Use Tax	\$ 5,441,412	\$ 5,476,780	\$ 5,730,045	\$ 5,938,533	\$ 6,252,284
Other Taxes	\$ 2,613,757	\$ 3,399,194	\$ 3,514,368	\$ 3,548,757	\$ 3,525,493
Total Taxes	\$ 18,733,243	\$ 20,296,511	\$ 21,194,004	\$ 22,135,369	\$ 23,225,984
Total Funds and Other Fees					
Business License Fees	\$ 4,109	\$ 4,128	\$ 4,137	\$ 4,269	\$ 4,364
Earnings - General Government	\$ 140,258	\$ 159,976	\$ 159,619	\$ 178,597	\$ 146,224
Other Fees	\$ 150,914	\$ 353,989	\$ 387,345	\$ 388,189	\$ 416,480
Total Funds and Other Fees	\$ 295,281	\$ 518,093	\$ 551,101	\$ 571,055	\$ 567,068
Total Revenue Collections	\$ 19,028,524	\$ 20,814,604	\$ 21,745,105	\$ 22,706,424	\$ 23,793,052

Corporate Income Tax

Tax Returns Processed
Thousands



Net Collections
Millions



28.7K Corporate Tax Refunds Issued

TOTALING \$207.3M

Total Number of Corporation Income Tax Returns, CY2019

286.6K



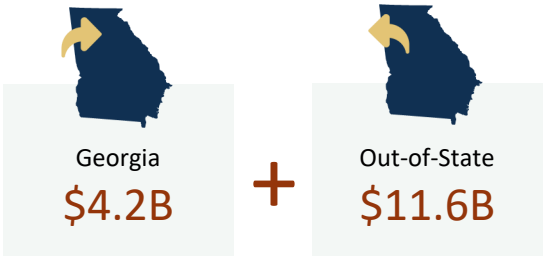
81%

Georgia

19%

Out-of-State

Georgia Net Taxable Income, CY2019



Total = \$15.8B

CY2018 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
Georgia Corporation Income Tax Returns				
\$0 or Less	209,710	94.14%	-	-
\$1 - \$5,000	3,355	1.51%	\$ 5,888,654	0.18%
\$5,000 - \$10,000	1,355	0.61%	\$ 9,938,040	0.30%
\$10,000 - \$25,000	2,435	1.09%	\$ 40,129,811	1.21%
\$25,000 - \$50,000	1,951	0.88%	\$ 70,212,276	2.11%
\$50,000 - \$100,000	1,473	0.66%	\$ 103,594,411	3.12%
\$100,000 - \$250,000	1,092	0.49%	\$ 169,167,820	5.09%
\$250,000 - \$500,000	551	0.25%	\$ 198,590,767	5.97%
\$500,000 - \$1,000,000	349	0.16%	\$ 242,897,418	7.31%
Over \$1,000,000	495	0.22%	\$ 2,483,532,112	74.72%
Total	222,766	100.00%	\$ 3,323,951,309	100.00%
Out of State Corporation Income Tax Returns				
\$0 or Less	40,014	78.35%	-	-
\$1 - \$5,000	2,505	4.90%	\$ 3,970,141	0.04%
\$5,000 - \$10,000	867	1.70%	\$ 6,316,806	0.07%
\$10,000 - \$25,000	1,330	2.60%	\$ 21,938,591	0.24%
\$25,000 - \$50,000	1,121	2.19%	\$ 40,418,939	0.44%
\$50,000 - \$100,000	1,071	2.10%	\$ 76,961,196	0.85%
\$100,000 - \$250,000	1,365	2.67%	\$ 220,073,538	2.42%
\$250,000 - \$500,000	850	1.66%	\$ 304,272,757	3.35%
\$500,000 - \$1,000,000	661	1.29%	\$ 472,232,256	5.20%
Over \$1,000,000	1,290	2.53%	\$ 7,942,583,635	87.39%
Total	51,074	100.00%	\$ 9,088,767,859	100.00%
Total Corporation Income Tax Returns				
\$0 or Less	249,724	91.19%	-	-
\$1 - \$5,000	5,860	2.14%	\$ 9,858,795	0.08%
\$5,000 - \$10,000	2,222	0.81%	\$ 16,254,846	0.13%
\$10,000 - \$25,000	3,765	1.37%	\$ 62,068,402	0.50%
\$25,000 - \$50,000	3,072	1.12%	\$ 110,631,215	0.89%
\$50,000 - \$100,000	2,544	0.93%	\$ 180,555,607	1.45%
\$100,000 - \$250,000	2,457	0.90%	\$ 389,241,358	3.14%
\$250,000 - \$500,000	1,401	0.51%	\$ 502,863,524	4.05%
\$500,000 - \$1,000,000	1,010	0.37%	\$ 715,129,674	5.76%
Over \$1,000,000	1,785	0.65%	\$ 10,426,115,747	84.00%
Total	273,840	100.00%	\$ 12,412,719,168	100.00%

Note: (i) Report does not include income passed through to the shareholders.

CY2019 Corporation Income Tax Returns by Taxable Income Class

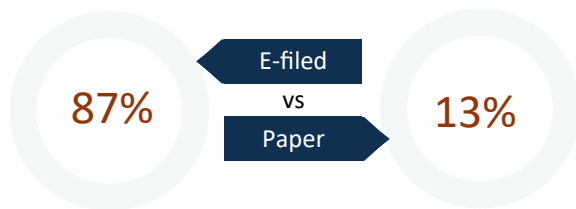
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
Georgia Corporation Income Tax Returns				
\$0 or Less	217,282	94.13%	-	-
\$1 - \$5,000	3,448	1.49%	\$ 6,129,766	0.15%
\$5,000 - \$10,000	1,480	0.64%	\$ 10,985,106	0.26%
\$10,000 - \$25,000	2,460	1.07%	\$ 40,559,641	0.97%
\$25,000 - \$50,000	1,807	0.78%	\$ 65,587,921	1.57%
\$50,000 - \$100,000	1,440	0.62%	\$ 102,429,696	2.45%
\$100,000 - \$250,000	1,289	0.56%	\$ 203,518,261	4.87%
\$250,000 - \$500,000	620	0.27%	\$ 220,065,887	5.26%
\$500,000 - \$1,000,000	407	0.18%	\$ 288,610,370	6.90%
Over \$1,000,000	605	0.26%	\$ 3,242,314,582	77.56%
Total	230,838	100.00%	\$ 4,180,201,230	100.00%
Out of State Corporation Income Tax Returns				
\$0 or Less	43,515	77.98%	-	-
\$1 - \$5,000	2,645	4.74%	\$ 4,365,516	0.04%
\$5,000 - \$10,000	893	1.60%	\$ 6,569,814	0.06%
\$10,000 - \$25,000	1,461	2.62%	\$ 23,958,953	0.21%
\$25,000 - \$50,000	1,212	2.17%	\$ 44,059,121	0.38%
\$50,000 - \$100,000	1,236	2.22%	\$ 88,253,947	0.76%
\$100,000 - \$250,000	1,521	2.73%	\$ 246,303,913	2.11%
\$250,000 - \$500,000	1,023	1.83%	\$ 364,108,655	3.13%
\$500,000 - \$1,000,000	771	1.38%	\$ 545,660,806	4.69%
Over \$1,000,000	1,523	2.73%	\$ 10,322,948,017	88.64%
Total	55,800	100.00%	\$ 11,646,228,742	100.00%
Total Corporation Income Tax Returns				
\$0 or Less	260,797	90.98%	-	-
\$1 - \$5,000	6,093	2.13%	\$ 10,495,282	0.07%
\$5,000 - \$10,000	2,373	0.83%	\$ 17,554,920	0.11%
\$10,000 - \$25,000	3,921	1.37%	\$ 64,518,594	0.41%
\$25,000 - \$50,000	3,019	1.05%	\$ 109,647,042	0.69%
\$50,000 - \$100,000	2,676	0.93%	\$ 190,683,643	1.20%
\$100,000 - \$250,000	2,810	0.98%	\$ 449,822,174	2.84%
\$250,000 - \$500,000	1,643	0.57%	\$ 584,174,542	3.69%
\$500,000 - \$1,000,000	1,178	0.41%	\$ 834,271,176	5.27%
Over \$1,000,000	2,128	0.74%	\$ 13,565,262,599	85.71%
Total	286,638	100.00%	\$ 15,826,429,972	100.00%

Note: (i) Report does not include income passed through to the shareholders.

Individual Income Tax

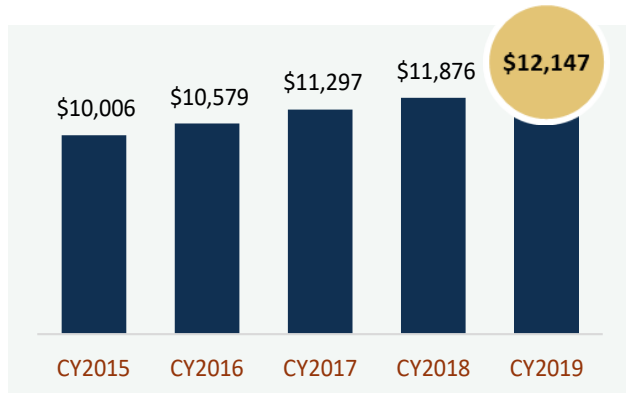
Tax Returns Processed

Thousands



Net Collections

Millions



3.4M

Individual Tax Refunds Issued

TOTALING \$2.6B

Calendar Year Growth Trends

2.3%

Increase in Number of Returns

CY2018 4.8M

CY2017 4.7M

4.7%

Increase in Adjusted Gross Income

CY2018 \$255.7B

CY2017 \$244.1B

10.3%

Increase in Taxable Net Income

CY2018 \$216.4B

CY2017 \$196.2B

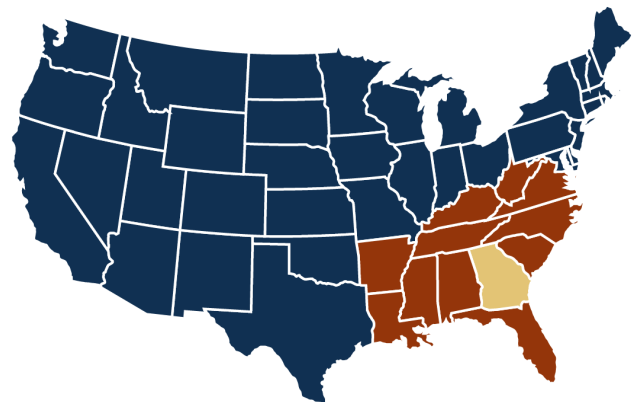
11.1%

Increase in Tax Liability

CY2018 \$12.2B

CY2017 \$11.0B

Per Capita Personal Income, CY2018



\$46,482

Georgia

\$47,337

Southeast

\$54,446

United States

Georgia Personal Income, CY2018

Total

\$489B

Growth Trend of Individual Income Tax (000's)

	CY2014	CY2015	CY2016	CY2017	CY2018
Number of Returns	4,471	4,560	4,470	4,714	4,824
Adjusted Gross Income ⁽ⁱ⁾	\$ 213,282,206	\$ 220,692,174	\$ 214,063,094	\$ 244,142,908	\$ 255,711,513
Taxable Net Income	\$ 168,367,696	\$ 175,762,699	\$ 169,114,690	\$ 196,221,635	\$ 216,456,139
Tax Liability	\$ 9,373,170	\$ 9,796,513	\$ 9,408,133	\$ 10,991,393	\$ 12,207,474

Annual Numerical Increase/Decrease

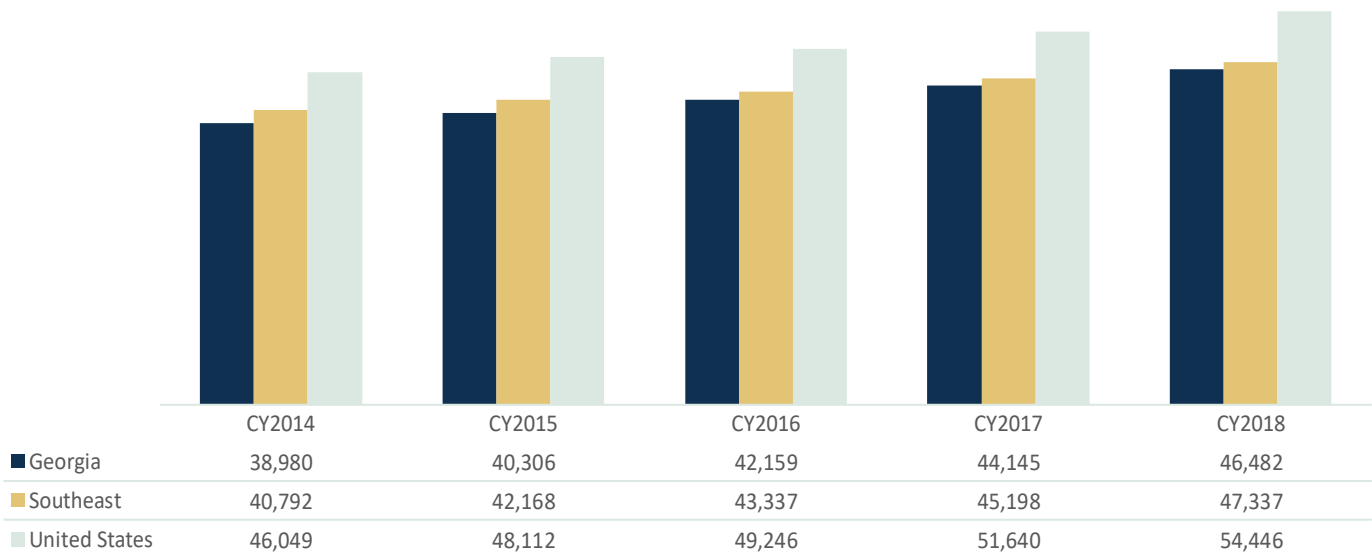
Number of Returns	173	89	(90)	244	110
Adjusted Gross Income ⁽ⁱ⁾	\$ 20,598,064	\$ 7,409,968	\$ (6,629,080)	\$ 30,079,814	\$ 11,568,605
Taxable Net Income	\$ 19,931,355	\$ 7,395,003	\$ (6,648,009)	\$ 27,106,945	\$ 20,234,504
Tax Liability	\$ 1,161,864	\$ 423,343	\$ (388,380)	\$ 1,583,260	\$ 1,216,080

Annual Percentage Increase/Decrease

Number of Returns	4.03%	1.99%	-1.97%	5.46%	2.33%
Adjusted Gross Income ⁽ⁱ⁾	10.69%	3.47%	-3.00%	14.05%	4.74%
Taxable Net Income	13.43%	4.39%	-3.78%	16.03%	10.31%
Tax Liability	14.15%	4.52%	-3.96%	16.83%	11.06%

Note: ⁽ⁱ⁾ Georgia Adjusted Gross Income from returns filed by full-year resident only.

Georgia, Southeast, and United States Per Capita Personal Income (Dollars)



Trends in Individual Income and State Income Tax Receipts

	CY2014	CY2015	CY2016	CY2017	CY2018
Total Individual Personal Income ⁽ⁱ⁾					
Amount (Millions)	\$ 393,594	\$ 411,361	\$ 434,677	\$ 460,403	\$ 488,964
Change from Prior Year (%)	4.08%	4.51%	5.67%	5.92%	6.20%
Individual Income Tax Receipts					
Net Amount (Millions)	\$ 9,305	\$ 10,006	\$ 10,579	\$ 11,297	\$ 11,876
Change from Prior Year (%)	4.80%	7.53%	5.73%	6.79%	5.13%
Income Elasticity Ratio ⁽ⁱⁱ⁾					
Income Elasticity Ratio	1.18	1.67	1.01	1.15	0.83

Notes:

⁽ⁱ⁾ Individual Income amounts are calculated each quarter, then averaged together to produce a seasonally adjusted yearly average; all years shown are four-quarter averages, whereas CY2014 is an average of the first 3 quarters of 2014.

⁽ⁱⁱ⁾ Ratio of the percentage change in tax receipts to the percentage change in personal income. Measures the sensitivity of individual income tax revenue to changes in total individual personal income. A ratio of 1.0 would indicate an identical rate of change for income and tax yield

Calendar Year 2019 Electronic Filing versus Paper Returns (000's)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales & Use Tax	Total Returns
E-filing	4,341	1,314	289	1,538	7,483
Paper returns	638	19	70	3	730
Total	4,980	1,333	359	1,541	8,213

Note: Individual Income Tax includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.

Tax Returns Processed (000's)

	CY2015	CY2016	CY2017	CY2018	CY2019
Individual Income Tax	4,484	4,598	4,460	4,765	4,906
Individual Amended Tax	65	63	46	56	74
Withholding	1,204	1,231	1,521	1,391	1,333
Corporate Tax	276	289	278	305	359
Sales and Use Tax	1,247	1,364	1,361	1,475	1,541
Total of all Tax Types	7,276	7,545	7,665	7,992	8,213

Calendar Year 2018 Individual Income Tax by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income	Percent of Net Taxable Income	Average Net Taxable Income	Total Tax	Returns with no Net Taxable Income	Average Tax Liability
Over Million	10,699	0.2%	\$ 25,476,852,222	11.8%	\$ 2,381,237	\$ 1,525,929,631	9	\$ 142,624
Over 500,000	24,521	0.5%	\$ 14,634,817,697	6.8%	\$ 596,828	\$ 871,902,205	11	\$ 35,557
Over 100,000	591,165	12.3%	\$ 87,201,496,874	40.3%	\$ 147,508	\$ 5,084,976,678	564	\$ 8,602
Over 50,000	795,834	16.5%	\$ 43,090,727,840	19.9%	\$ 54,145	\$ 2,401,373,306	2,880	\$ 3,017
Over 30,000	731,446	15.2%	\$ 19,306,928,807	8.9%	\$ 26,396	\$ 997,582,356	9,192	\$ 1,364
Over 25,000	258,829	5.4%	\$ 4,139,974,565	1.9%	\$ 15,995	\$ 192,812,845	5,136	\$ 745
Over 20,000	284,989	5.9%	\$ 3,257,266,870	1.5%	\$ 11,429	\$ 138,340,230	9,742	\$ 485
Over 15,000	324,374	6.7%	\$ 2,190,762,785	1.0%	\$ 6,754	\$ 79,665,662	30,634	\$ 246
Over 14,000	81,982	1.7%	\$ 309,479,974	0.1%	\$ 3,775	\$ 9,328,803	15,437	\$ 114
Over 13,000	67,414	1.4%	\$ 256,375,360	0.1%	\$ 3,803	\$ 7,422,850	13,205	\$ 110
Over 12,000	68,489	1.4%	\$ 226,770,622	0.1%	\$ 3,311	\$ 5,935,814	17,114	\$ 87
Over 11,000	74,596	1.5%	\$ 190,762,249	0.1%	\$ 2,557	\$ 4,406,509	15,847	\$ 59
Over 10,000	77,135	1.6%	\$ 130,733,887	0.1%	\$ 1,695	\$ 2,719,128	23,279	\$ 35
Over 9,000	64,311	1.3%	\$ 89,865,566	0.0%	\$ 1,397	\$ 1,602,079	23,522	\$ 25
Over 8,000	62,280	1.3%	\$ 52,083,689	0.0%	\$ 836	\$ 775,437	20,800	\$ 12
Over 7,000	60,553	1.3%	\$ 13,726,158	0.0%	\$ 227	\$ 176,049	31,735	\$ 3
Over 6,000	58,609	1.2%	\$ 2,389,691	0.0%	\$ 41	\$ 35,833	56,814	\$ 1
Over 5,000	58,046	1.2%	\$ 861,621	0.0%	\$ 15	\$ 9,458	56,411	\$ 0
Over 4,000	56,763	1.2%	\$ 38,356	0.0%	\$ 1	\$ 609	56,723	\$ 0
Over 3,000	56,793	1.2%	\$ 11,727	0.0%	\$ 0	\$ 169	56,771	\$ 0
Over 2,000	55,961	1.2%	\$ -	0.0%	\$ -	\$ 29	55,961	\$ -
Over 1,000	51,119	1.1%	\$ -	0.0%	\$ -	\$ 10	51,119	\$ -
Under 1,000	398,227	8.3%	\$ -	0.0%	\$ -	\$ 72	398,227	\$ -
Non-Res\Part	510,095	10.6%	\$ 15,884,212,097	7.3%	\$ 31,140	\$ 882,478,060	121,737	\$ 1,730
Totals	4,824,230	100.0%	\$ 216,456,138,657	100.0%	\$ 44,869	\$ 12,207,473,822	1,072,870	\$ 2,530

Sales and Use Tax

Sales and Use Tax
Returns Processed

1.5M



Total Sales and Use Tax
Payments Received, FY2019

\$12.5B



\$6.1B

Distributed
to All Local
Governments

Increased 10.1%
Over FY2018

\$5.5B \$6.1B



FY2018 FY2019

\$6.3B

Retained
By State

Increased 5.3%
Over FY2018

\$5.9B \$6.3B



FY2018 FY2019

2.7K Sales and Use Tax
Refunds Issued

TOTALING \$69.3M

Comparison of Sales Tax Collected and Distributed (Millions)

	FY2015		FY2016		FY2017		FY2018		FY2019
Net State Collection	\$	5,441	\$	5,477	\$	5,730	\$	5,939	\$ 6,252
Change from Prior Year (%)		5.24%		0.66%		4.62%		3.65%	5.27%
Local Distributions	\$	4,822	\$	4,891	\$	4,995	\$	5,538	\$ 6,097
Change from Prior Year (%)		4.76%		1.43%		2.13%		10.87%	10.09%
Total Sales Tax	\$	10,263	\$	10,368	\$	10,725	\$	11,477	\$ 12,349
Change from Prior Year (%)		5.01%		1.02%		3.44%		7.01%	7.60%

Net Sales and Use Tax Collections by Month (000's)

Month	FY2015		FY2016		FY2017		FY2018		FY2019
July	\$	455,541	\$	472,089	\$	484,008	\$	508,751	\$ 523,812
August	\$	442,131	\$	453,904	\$	475,159	\$	463,910	\$ 518,189
September	\$	445,601	\$	444,142	\$	466,300	\$	480,485	\$ 514,125
October	\$	450,873	\$	446,135	\$	463,786	\$	479,807	\$ 525,118
November	\$	437,839	\$	432,061	\$	457,485	\$	465,879	\$ 488,716
December	\$	431,043	\$	426,319	\$	465,753	\$	495,845	\$ 526,102
January	\$	544,341	\$	557,563	\$	568,775	\$	587,406	\$ 599,022
February	\$	409,300	\$	382,325	\$	420,862	\$	459,466	\$ 478,194
March	\$	416,010	\$	435,132	\$	435,151	\$	450,983	\$ 468,461
April	\$	504,343	\$	512,335	\$	530,709	\$	544,098	\$ 574,575
May	\$	442,982	\$	462,794	\$	479,060	\$	494,648	\$ 508,309
June	\$	461,408	\$	451,981	\$	482,997	\$	507,255	\$ 527,661
Total	\$	5,441,412	\$	5,476,780	\$	5,730,045	\$	5,938,533	\$ 6,252,284

Sales and Use Tax Revenues by Business Group (000's)

	FY2015		FY2016		FY2017		FY2018		FY2019
Accommodations	\$	269,134	\$	295,999	\$	307,790	\$	330,594	\$ 362,879
Car & Automotive	\$	300,091	\$	330,633	\$	333,186	\$	351,633	\$ 390,483
Construction	\$	79,158	\$	95,080	\$	113,346	\$	109,774	\$ 117,558
Food & Grocery	\$	1,890,152	\$	2,053,976	\$	2,029,832	\$	2,284,531	\$ 2,458,712
General Merchandise	\$	1,558,718	\$	1,653,392	\$	1,684,404	\$	1,751,836	\$ 1,841,736
Home Furnishings	\$	819,792	\$	902,839	\$	841,787	\$	912,600	\$ 1,083,077
Manufacturing	\$	605,656	\$	642,317	\$	607,144	\$	651,822	\$ 715,381
Miscellaneous Services	\$	1,116,512	\$	1,179,552	\$	1,272,287	\$	1,375,966	\$ 1,397,338
Other Retail	\$	1,308,779	\$	1,369,165	\$	1,456,497	\$	1,568,420	\$ 1,657,806
Other Services	\$	245,015	\$	290,875	\$	356,524	\$	199,204	\$ 204,080
Utilities	\$	991,603	\$	932,006	\$	950,987	\$	974,212	\$ 1,052,377
Wholesale	\$	998,342	\$	914,266	\$	946,794	\$	1,037,537	\$ 1,178,789
Grand Total	\$	10,182,952	\$	10,660,100	\$	10,900,578	\$	11,548,129	\$ 12,460,216

Local Government



Total Sales Tax Received
by Counties, CY2018

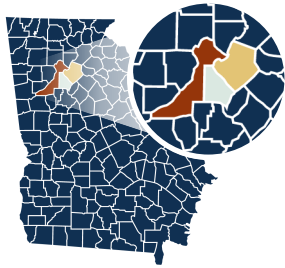
\$4.9B



Total Net Property and Utility
Digest Values, CY2018

\$365.0B

Counties With The Highest Local
Sales Tax Distributions, CY2018



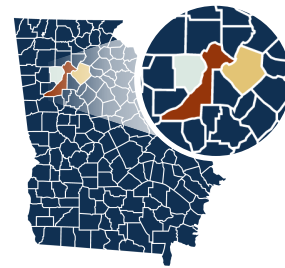
1. Fulton \$707.0M*

2. Gwinnett \$324.5M*

3. DeKalb \$304.5M*

* Data revised April 9, 2021.

Counties With The Highest Net Property
and Utility Digest Values, CY2018



1. Fulton \$64.2B

2. Cobb \$33.2B

3. Gwinnett \$30.6B

Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities (000's)

	FY2015	FY2016	FY2017	FY2018	FY2019
Net Taxable Values					
State Rate (per \$1,000 value)	0.10	0.05	0.00	0.00	0.00
Grand Total	\$ 298,346,499	\$ 308,688,645	\$ 322,471,261	\$ 284,294,916	\$ 364,955,971
Public Utilities	\$ 14,438,856	\$ 14,884,695	\$ 15,519,333	\$ 14,976,658	\$ 16,712,334
General Property (Net of Exemptions)					
Total	\$ 283,907,643	\$ 293,803,950	\$ 306,951,928	\$ 269,318,258	\$ 348,243,637
Real Property	\$ 241,153,851	\$ 256,149,879	\$ 271,392,675	\$ 239,625,094	\$ 314,961,622
Personal Property	\$ 42,753,792	\$ 37,654,071	\$ 35,559,253	\$ 29,693,164	\$ 33,282,015

Economic Indicators by County

County	2018 County Local Sales Tax Distribution		2018 Net Property and Utility Digest	
		Rank	000's	Rank
Appling	\$ 11,230,114	70	\$ 904,457	59
Atkinson	\$ 1,818,633	134	\$ 135,304	147
Bacon	\$ 3,679,685	112	\$ 226,960	129
Baker	\$ 548,511	154	\$ 131,955	149
Baldwin	\$ 20,057,905	47	\$ 1,011,062	58
Banks	\$ 8,797,169	83	\$ 478,811	91
Barrow	\$ 33,415,265	33	\$ 2,236,408	31
Bartow	\$ 65,952,380	20	\$ 3,466,185	23
Ben Hill	\$ 6,135,088	94	\$ 324,957	111
Berrien	\$ 4,181,125	105	\$ 310,401	115
Bibb	\$ 96,080,736	12	\$ 3,781,705	19
Bleckley	\$ 2,945,795	122	\$ 230,640	128
Brantley	\$ 3,677,393	113	\$ 290,948	117
Brooks	\$ 3,047,438	120	\$ 378,651	105
Bryan	\$ 18,705,539	48	\$ 1,329,021	46
Bulloch	\$ 32,856,152	34	\$ 1,817,735	35
Burke	\$ 10,846,067	73	\$ 3,749,747	20
Butts	\$ 12,603,332	64	\$ 553,243	83
Calhoun	\$ 1,397,929	144	\$ 116,705	150
Camden	\$ 21,416,365	46	\$ 1,437,983	41
Candler	\$ 3,837,650	108	\$ 248,631	125
Carroll	\$ 54,049,291	23	\$ 2,558,824	28
Catoosa	\$ 31,705,000	35	\$ 1,493,193	39
Charlton	\$ 3,520,570	115	\$ 286,125	119
Chatham	\$ 229,315,730	5	\$ 12,760,334	5
Chattahoochee	\$ 2,268,580	129	\$ 55,541	159
Chattooga	\$ 6,891,112	89	\$ 401,515	100
Cherokee	\$ 80,015,687	13	\$ 9,593,661	7
Clarke	\$ 72,147,682	17	\$ 3,561,104	22
Clay	\$ 643,813	153	\$ 93,679	155
Clayton	\$ 161,060,540	6	\$ 6,464,767	10
Clinch	\$ 1,914,905	132	\$ 222,446	130
Cobb	\$ 303,596,937	4	\$ 33,183,332	2
Coffee	\$ 17,041,621	50	\$ 799,140	70
Colquitt	\$ 16,314,766	52	\$ 864,247	61
Columbia	\$ 65,017,442	21	\$ 5,296,834	12
Cook	\$ 6,704,935	90	\$ 315,575	112
Coweta	\$ 70,061,756	18	\$ 5,039,293	13
Crawford	\$ 1,674,693	141	\$ 252,837	124
Crisp	\$ 11,645,755	68	\$ 512,490	87

Economic Indicators by County

County	2018 County Local Sales Tax Distribution		2018 Net Property and Utility Digest	
		Rank	000's	Rank
Dade	\$ 7,075,284	88	\$ 395,419	101
Dawson	\$ 25,617,860	41	\$ 1,315,835	47
Decatur	\$ 12,502,039	66	\$ 828,804	65
Dekalb	\$ 304,482,780	3	\$ 28,461,058	4
Dodge	\$ 5,438,281	100	\$ 354,778	108
Dooly	\$ 3,973,394	106	\$ 276,419	120
Dougherty	\$ 46,942,003	27	\$ 1,737,777	36
Douglas	\$ 76,383,771	15	\$ 4,408,026	17
Early	\$ 3,644,283	114	\$ 442,409	96
Echols	\$ 402,903	158	\$ 109,493	151
Effingham	\$ 26,510,146	37	\$ 1,685,993	37
Elbert	\$ 6,058,677	95	\$ 476,781	92
Emanuel	\$ 7,341,096	85	\$ 425,900	97
Evans	\$ 3,808,638	109	\$ 215,635	133
Fannin	\$ 16,685,424	51	\$ 1,405,486	42
Fayette	\$ 77,099,390	14	\$ 4,737,863	14
Floyd	\$ 43,346,304	28	\$ 2,605,325	26
Forsyth	\$ 118,236,050	8	\$ 11,410,794	6
Franklin	\$ 11,477,578	69	\$ 525,245	85
Fulton	\$ 706,992,745	1	\$ 64,185,079	1
Gilmer	\$ 13,207,563	63	\$ 1,247,055	50
Glascok	\$ 478,019	156	\$ 82,683	156
Glynn	\$ 68,599,361	19	\$ 4,522,363	15
Gordon	\$ 25,732,623	40	\$ 1,470,998	40
Grady	\$ 7,178,948	87	\$ 501,262	89
Greene	\$ 14,839,410	56	\$ 1,364,576	44
Gwinnett	\$ 324,458,002	2	\$ 30,554,694	3
Habersham	\$ 18,370,825	49	\$ 1,016,958	57
Hall	\$ 102,518,907	11	\$ 7,132,879	8
Hancock	\$ 1,547,449	143	\$ 333,786	109
Haralson	\$ 11,091,912	71	\$ 706,051	71
Harris	\$ 7,593,762	84	\$ 1,224,951	51
Hart	\$ 9,627,527	80	\$ 848,263	64
Heard	\$ 13,381,472	59	\$ 476,298	93
Henry	\$ 109,491,828	9	\$ 6,595,471	9
Houston	\$ 74,675,902	16	\$ 3,640,307	21
Irwin	\$ 1,706,560	137	\$ 213,927	134
Jackson	\$ 36,517,210	30	\$ 2,306,123	30
Jasper	\$ 2,930,751	123	\$ 385,424	103
Jeff Davis	\$ 5,144,848	103	\$ 303,381	116

Economic Indicators by County











County	2018 County Local Sales Tax Distribution		2018 Net Property and Utility Digest	
		Rank	000's	Rank
Jefferson	\$ 5,738,772	97	\$ 382,245	104
Jenkins	\$ 2,491,640	127	\$ 207,902	135
Johnson	\$ 1,752,133	136	\$ 142,143	146
Jones	\$ 6,229,560	93	\$ 628,557	78
Lamar	\$ 5,297,559	102	\$ 469,670	94
Lanier	\$ 1,624,497	142	\$ 164,264	143
Laurens	\$ 25,912,324	39	\$ 1,174,076	55
Lee	\$ 10,778,620	74	\$ 852,156	63
Liberty	\$ 23,538,342	42	\$ 1,193,205	53
Lincoln	\$ 1,917,944	131	\$ 244,385	127
Long	\$ 1,690,714	140	\$ 286,168	118
Lowndes	\$ 64,200,772	22	\$ 2,762,874	25
Lumpkin	\$ 10,468,557	76	\$ 853,871	62
Macon	\$ 3,395,035	116	\$ 310,568	114
Madison	\$ 6,560,302	92	\$ 620,783	80
Marion	\$ 1,306,872	147	\$ 186,376	138
McDuffie	\$ 9,617,496	81	\$ 522,157	86
McIntosh	\$ 3,914,734	107	\$ 442,962	95
Meriwether	\$ 5,567,847	99	\$ 501,266	88
Miller	\$ 1,703,615	138	\$ 172,431	140
Mitchell	\$ 6,624,867	91	\$ 559,328	81
Monroe	\$ 14,221,677	57	\$ 1,343,322	45
Montgomery	\$ 1,799,902	135	\$ 162,818	144
Morgan	\$ 11,661,546	67	\$ 811,799	68
Murray	\$ 13,228,461	62	\$ 814,671	67
Muscogee	\$ 106,315,661	10	\$ 5,601,727	11
Newton	\$ 37,202,697	29	\$ 2,455,598	29
Oconee	\$ 23,382,418	43	\$ 1,834,417	34
Oglethorpe	\$ 2,204,350	130	\$ 358,375	107
Paulding	\$ 52,230,583	24	\$ 3,977,042	18
Peach	\$ 12,519,820	65	\$ 622,756	79
Pickens	\$ 14,844,271	55	\$ 1,273,238	49
Pierce	\$ 5,369,153	101	\$ 411,481	98
Pike	\$ 3,724,679	111	\$ 394,896	102
Polk	\$ 15,333,197	54	\$ 810,386	69
Pulaski	\$ 2,929,355	124	\$ 217,788	132
Putnam	\$ 8,798,240	82	\$ 1,212,601	52
Quitman	\$ 414,791	157	\$ 69,537	157
Rabun	\$ 10,589,949	75	\$ 1,644,465	38
Randolph	\$ 1,840,759	133	\$ 179,743	139

Economic Indicators by County

County	2018 County Local Sales Tax Distribution		2018 Net Property and Utility Digest	
		Rank	000's	Rank
Richmond	\$ 119,542,657	7	\$ 4,456,638	16
Rockdale	\$ 48,658,150	26	\$ 2,219,659	32
Schley	\$ 951,049	151	\$ 104,150	153
Screven	\$ 3,735,362	110	\$ 366,305	106
Seminole	\$ 2,998,578	121	\$ 247,750	126
Spalding	\$ 27,798,444	36	\$ 1,284,532	48
Stephens	\$ 10,130,958	78	\$ 542,692	84
Stewart	\$ 953,670	150	\$ 169,916	141
Sumter	\$ 11,038,016	72	\$ 664,416	74
Talbot	\$ 1,691,943	139	\$ 194,322	136
Taliaferro	\$ 318,041	159	\$ 56,333	158
Tattnall	\$ 5,758,263	96	\$ 405,086	99
Taylor	\$ 2,590,909	126	\$ 219,410	131
Telfair	\$ 3,274,937	118	\$ 260,465	122
Terrell	\$ 2,487,334	128	\$ 266,403	121
Thomas	\$ 22,263,137	44	\$ 1,370,930	43
Tift	\$ 26,380,213	38	\$ 888,100	60
Toombs	\$ 13,640,478	58	\$ 656,707	75
Towns	\$ 5,653,062	98	\$ 701,848	72
Treutlen	\$ 1,264,740	148	\$ 108,542	152
Troup	\$ 35,242,777	31	\$ 1,896,074	33
Turner	\$ 2,642,916	125	\$ 194,080	137
Twiggs	\$ 975,721	149	\$ 256,612	123
Union	\$ 13,243,012	61	\$ 1,091,631	56
Upson	\$ 9,636,447	79	\$ 558,789	82
Walker	\$ 15,753,293	53	\$ 1,175,128	54
Walton	\$ 34,431,393	32	\$ 2,559,224	27
Ware	\$ 21,453,035	45	\$ 667,259	73
Warren	\$ 1,396,599	145	\$ 168,847	142
Washington	\$ 7,332,988	86	\$ 633,865	77
Wayne	\$ 10,179,771	77	\$ 637,507	76
Webster	\$ 537,792	155	\$ 94,284	154
Wheeler	\$ 946,712	152	\$ 134,726	148
White	\$ 13,376,912	60	\$ 827,261	66
Whitfield	\$ 50,352,478	25	\$ 2,878,080	24
Wilcox	\$ 1,329,823	146	\$ 153,655	145
Wilkes	\$ 3,229,740	119	\$ 328,651	110
Wilkinson	\$ 3,367,414	117	\$ 315,021	113
Worth	\$ 4,574,441	104	\$ 479,011	90
Total	\$ 4,932,009,528		\$ 364,955,971	

Motor Vehicles

Active Registrations for Georgia Specialty Plates (Listed by highest registration count for FY2019)

	FY2015	FY2016	FY2017	FY2018	FY2019
 University of Georgia (\$ 40-2-86)	58,143	58,965	58,990	61,567	57,424
 Wildlife (\$ 40-2-86)	61,646	57,460	55,747	54,221	52,781
 Bobwhite Quail (\$ 40-2-86)	42,500	41,479	41,174	41,874	41,905
 Hobby Antique (\$ 40-3-86.1)	19,790	18,630	18,004	17,442	17,359
 Educators (\$ 40-2-86)	22,731	21,044	19,221	17,893	16,188
 Hummingbird (\$ 40-2-86)	15,632	12,718	13,945	13,587	13,211
 Atlanta Falcons (\$ 40-2-86)	11,045	9,798	11,566	13,211	12,305
 Georgia Institute of Technology (\$ 40-2-86)	13,331	13,427	13,298	13,324	11,989
 Certified Firefighter (\$ 40-3-86.1)	11,045	9,791	11,800	12,189	11,968
 Wildlife Trout (\$ 40-2-86)	11,451	7,975	10,224	11,356	11,046

Motor Vehicle Registrations

	FY2015	FY2016	FY2017	FY2018	FY2019
Registrations Issued	9,136,983	9,329,835	9,578,056	9,740,847	10,453,617
Tags Issued	1,968,145	2,080,233	2,135,654	2,128,434	2,177,471
Titles Issued	2,710,000	2,816,323	2,845,825	2,839,254	2,699,466
Insurance Notifications	1,245,411	1,248,074	1,313,952	1,292,096	1,585,189

Number of Motor Vehicle Registrations Issued by Major Category

	FY2015	FY2016	FY2017	FY2018	FY2019
Passenger Cars	5,885,471	6,032,589	6,188,639	6,279,580	6,821,356
Motorcycles	199,796	199,504	203,783	203,639	212,342
Trucks	1,880,170	1,905,876	1,944,982	1,977,924	2,128,194
Trailers	1,129,465	1,150,794	1,204,699	1,243,511	1,254,604
Bus	41,858	40,847	35,732	35,965	37,067
Other	223	225	221	228	54
Total	9,136,983	9,329,835	9,578,056	9,740,847	10,453,617

International Registration Plan (IRP) Registrations and Collections

	FY2015	FY2016	FY2017	FY2018	FY2019
Total Number of Georgia Based IRP Vehicles	50,457	52,682	52,999	53,910	54,844
Registration Fees Collected in Georgia that Remained in Georgia	\$ 18,218,712	\$ 18,199,143	\$ 18,254,637	\$ 18,424,756	\$ 18,433,625
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Georgia	\$ 45,996,087	\$ 49,120,994	\$ 52,272,919	\$ 53,089,333	\$ 57,207,136
Total IRP Collection for Georgia	\$ 64,214,799	\$ 67,320,137	\$ 70,527,557	\$ 71,514,088	\$ 75,640,761

Alcohol and Tobacco



Alcohol and Tobacco
Collections Totaled
\$422.1M

Alcohol Beverage Tax	\$198.8M
Tobacco Tax	\$223.3M

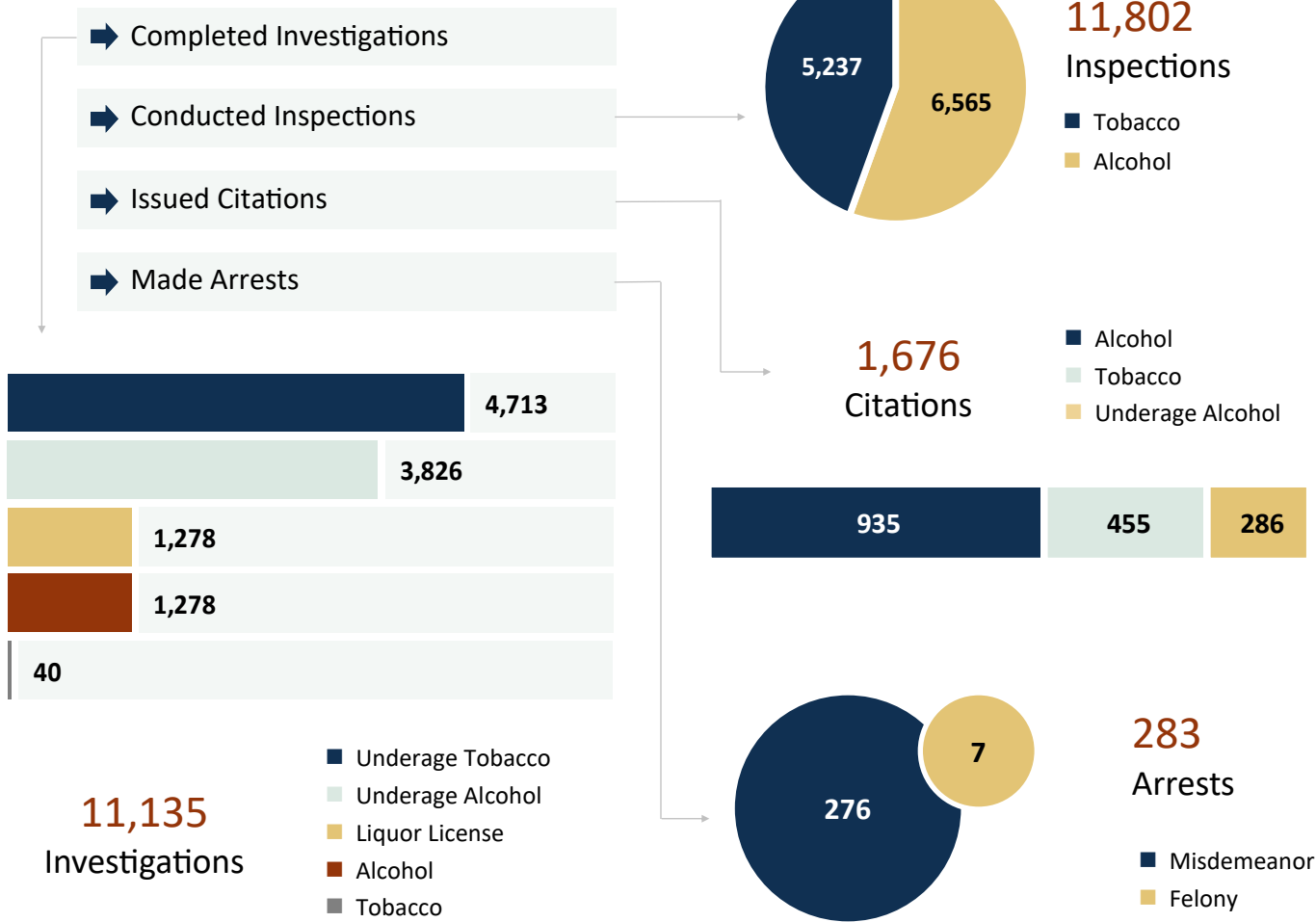
Delinquent Tax and Fees
Collections Totaled
\$1.5M

Revenue Collected
from Selective Excise
and Business License Fees

\$2.2B

\$2.6M

Alcohol and Tobacco Division Performances



Tax and Fee Collections by Alcohol and Tobacco Division (000's)

	FY2015	FY2016	FY2017	FY2018	FY2019
Delinquent Tax Collections	\$ 1,062	\$ 888	\$ 1,323	\$ 1,334	\$ 1,438
Fee Collections	\$ 217	\$ 221	\$ 248	\$ 174	\$ 65
Executive Orders / Administrative Penalties / Fines	\$ 385	\$ 480	\$ 591	\$ 527	\$ 582
Total Collections and Fines Paid	\$ 1,664	\$ 1,589	\$ 2,162	\$ 2,035	\$ 2,085

Revenue from Selective Excise Taxes (000's)

	FY2015	FY2016	FY2017	FY2018	FY2019
Beer	\$ 86,673	\$ 88,056	\$ 89,215	\$ 86,431	\$ 86,947
Tobacco	\$ 215,033	\$ 224,011	\$ 220,494	\$ 225,339	\$ 224,339
Liquor	\$ 60,082	\$ 63,640	\$ 65,020	\$ 67,341	\$ 69,966
Motor Fuel	\$ 457,234	\$ 1,604,962	\$ 1,755,027	\$ 1,789,717	\$ 1,820,486
Wine	\$ 39,924	\$ 38,889	\$ 39,937	\$ 41,567	\$ 42,412
Fireworks	\$ -	\$ 928	\$ 1,240	\$ 1,464	\$ 1,313
Selective Excise Total	\$ 858,946	\$ 2,020,486	\$ 2,170,933	\$ 2,211,859	\$ 2,245,463

Revenue from Business License Fees (000's)

	FY2015	FY2016	FY2017	FY2018	FY2019
Beer Dealers	\$ 187	\$ 192	\$ 181	\$ 188	\$ 201
Cigar and Cigarette Dealers	\$ 235	\$ 242	\$ 244	\$ 249	\$ 258
Liquor Dealers	\$ 1,648	\$ 1,766	\$ 1,689	\$ 1,724	\$ 1,842
Wine Dealers	\$ 259	\$ 237	\$ 241	\$ 253	\$ 251
Business Licenses Total	\$ 2,329	\$ 2,437	\$ 2,355	\$ 2,414	\$ 2,552

Alcohol and Tobacco Division Performance Figures

	FY2015	FY2016	FY2017	FY2018	FY2019
Number of Alcohol Agents	28	36	41	39	38
Alcohol Inspections	4,481	3,755	5,726	6,677	6,565
Alcohol Investigations	1,118	1,050	1,087	729	1,278
Alcohol Citations	719	939	885	930	935
Underage Alcohol Investigations	3,686	3,254	3,243	3,272	3,826
Underage Alcohol Citations	329	321	256	196	286
Liquor License Investigations	1,118	1,090	1,115	729	1,278
Still Seizures	2	5	1	3	2
Tobacco Inspections	3,796	2,945	5,428	5,787	5,237
Tobacco Investigations	11	40	28	31	40
Tobacco Citations	279	317	360	426	455
Underage Tobacco Investigations	4,077	3,761	3,613	3,897	4,713
Executive Orders	837	943	1,057	1,075	1,182
Game Inspections	-	-	-	-	-
Felony Arrests	4	7	10	15	7
Misdemeanor Arrests	343	268	234	179	276

Special Investigations

4.9M

Tax Returns Reviewed



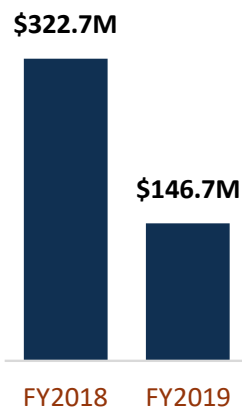
128

Cases Investigated



\$146.7M
Prevented
in Fraudulent
Return Payments

Decreased **54.6%**
Under FY2018



3.5K

Dyed Fuel
Inspections

21 Violations

Office of Special Investigations Performance Figures

	FY2015	FY2016	FY2017	FY2018	FY2019
Dyed Fuel Inspections	8,755	7,862	10,664	4,916	3,447
Dyed Fuel Violations	188	73	35	24	21
Amount of Fraudulent Return Payments Prevented	\$ 312,895,381	\$ 110,444,067	\$ 171,425,186	\$ 322,706,020	\$ 146,672,787
Tax Returns Reviewed	1,005,136	4,300,000	4,605,272	4,770,866	4,871,086
Cases Investigated	43	274	276	197	128

Audits and Compliance

152,457

Telephone Calls Seeking Assistance
in the 11 Regional Offices



22,455

Walk-In Taxpayers Provided Assistance
in the 11 Regional Offices



Average Collections

In-State Auditor

\$1.6M

Out-of-State Auditor

\$3.7M

Field Revenue Agent

\$5.4M

Average Number of Hours Per Audit

1:00:00 Individual Income Tax

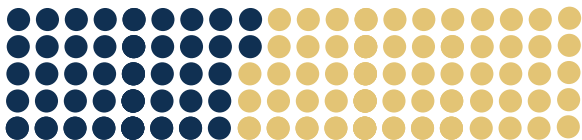
10:00:00 Withholding Tax

55:00:00 Sales and Use Tax

45:00:00 Miscellaneous Taxes

Total Number of
Audits Completed

113.7K



42% of Audits Found to
be in Compliance



Total In-State
Auditor Collections

\$118.8M



Total Out-of-State
Auditor Collections

\$151.6M

Audits and Compliance Performance Figures

Measure	FY2015	FY2016	FY2017	FY2018	FY2019
Number of Telephone Calls Seeking Assistance in the 11 Regional Offices	157,623	183,248	148,526	143,676	152,457
Number of Walk-In Taxpayers Seeking Assistance in the 11 Regional Offices	26,167	22,750	20,354	21,203	22,455
Average Collections Per Out-of-State Auditor	\$ 1,202,222.00	\$ 1,787,750.00	\$ 2,472,029.00	\$ 2,776,620.00	\$ 3,697,304.70
Total Revenue Agent Collections	\$ 409,125,320.00	\$ 430,173,424.00	\$ 571,165,133.00	\$ 577,124,520.21	\$ 644,513,035.88
Average Collections Per In-State Auditor	\$ 705,809.00	\$ 1,382,146.00	\$ 888,281.00	\$ 2,001,849.00	\$ 1,605,139.20
Average Collections Per Field Revenue Agent	\$ 2,420,860.00	\$ 2,607,112.00	\$ 3,461,606.00	\$ 3,497,724.36	\$ 5,370,941.97
Average Number of Hours Per Audit by Tax Type - Sales and Use Tax	39	28	48	57	55
Average Number of Hours Per Audit by Tax Type - Individual Income Tax	2	2	1	1	1
Average Number of Hours Per Audit by Tax Type - Withholding Tax	6	4	3	2	10
Average Number of Hours Per Audit by Tax Type - Miscellaneous Taxes Including IFTA, IRP, Tobacco, Alcohol, Unclaimed Property	35	25	26	40	45
Number of Audits Completed	63,995	64,144	93,892	103,031	113,702
Percentage of Audits Found to Be in Compliance	48.00%	42.00%	34.00%	36.00%	42.00%
Total In-State Auditor Collections	\$ 60,699,582.00	\$ 65,400,778.00	\$ 59,514,834.00	\$ 134,123,876.00	\$ 118,780,300.59
Total Out-of-State Auditor Collections	\$ 42,077,753.00	\$ 67,934,498.00	\$ 88,993,034.00	\$ 102,734,945.00	\$ 151,589,492.60

Taxpayer Bill of Rights

The mission of the Department of Revenue (DOR) is to administer the tax laws of the state of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service. As a Georgia taxpayer, you have the right to expect DOR to honor its mission and to uphold your rights every time you interact with DOR. This includes fair and courteous treatment in all dealings with DOR, prompt and accurate responses to all questions and requests for tax assistance, and fair and timely hearings on disputes of any tax liability as provided by law. The following is a summary of your rights and DOR's responsibilities to you as a Georgia taxpayer.

Rights of a Taxpayer

Privacy. You have the right to privacy with regard to information you provide pertaining to returns, reports, or the affairs of your business, except under certain circumstances. See O.C.G.A. §§ 48-2-15 and 48-7-60.

Assistance. You have the right to prompt and accurate responses from DOR to questions and requests for tax assistance.

Explanation. You have the right to a clear explanation of: the basis of any audit activities performed; the basis of an assessment of additional taxes, interest and penalties, or the denial or decrease of any refund or credit claim; the basis of any DOR enforcement or collection activities; the procedure for protesting a Proposed Assessment or Refund Denial; and the procedure for appealing an Official Assessment and Demand for Payment, Refund Denial, or State Tax Execution.

Dispute. You have the right to dispute an adverse decision of DOR as further detailed below.

Representation. You have the right to representation by your authorized agent, whether an attorney, accountant, or other person with a properly completed Power of Attorney, in any hearing or conference with DOR. A Power of Attorney form can be found by entering "Power of Attorney" in the search box on DOR's website at <https://dor.georgia.gov>.

Obligations of the Georgia Department of Revenue

DOR has the obligation to:

- Perform audits and conduct conferences with you at reasonable times and places;
- Furnish copies of DOR's audit documents that explain the basis for an assessment;
- Resolve tax controversies fairly and equitably at the administrative level whenever possible; and
- Estimate your tax liability and issue an assessment based on the best information available if you have failed to maintain suitable records to determine the amount of tax due or to support the accuracy of a return.

Requesting a Tax Refund

- You may file a claim for an income tax refund within three years after the later of: the date the taxes were paid or the due date for filing the tax return, including any applicable extensions.
- You may file a claim for a refund of taxes other than income tax within three years after the date the taxes were paid.
- The claim must be in writing and include a summary statement of the grounds upon which you rely and identification of the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available on the DOR website at <https://dor.georgia.gov/documents/forms>.

Disputing a Notice of Proposed Assessment or Refund Denial

- To dispute a Proposed Assessment or Refund Denial, you may protest with the Department within 30 days of the issued date printed on the notice. To protest online, log on to the Georgia Tax Center website at <https://gtc.dor.ga.gov>. To protest by mail, complete a Protest of Proposed Assessment or Refund Denial form (Form TSD-1) by entering a search for the form on the Department's website at <https://dor.georgia.gov>, downloading a copy, and following the instructions therein. DOR will notify you that the protest has either been granted or denied.
- If DOR grants your protest of a Proposed Assessment, the assessment will be modified or withdrawn. If DOR grants your protest of a Refund Denial, the approved refund will be issued.

- If DOR denies your protest of a Proposed Assessment, DOR will issue an Official Assessment and Demand for Payment and notify you of the assessment amount, subject to the right to appeal. You also have the right to appeal if DOR denies your protest of a Refund Denial.

Disputing an Official Assessment, Refund Denial or State Tax Execution

- ***To Dispute an Official Assessment:***
You must appeal the Official Assessment either to the Georgia Tax Tribunal (GTT) or to the appropriate superior court within 30 days of the issued date of the Official Assessment and Demand for Payment Notice.
- ***To Dispute the Denial of a Claim for Refund:***
If DOR denies your claim for refund, you can appeal the denial either to GTT or to the appropriate superior court within: (i) two years from the date the refund claim was denied, or (ii) if later, 30 days after the issued date of DOR's notice of decision if you elected to protest the refund denial before appealing.
- ***To Dispute the Issuance of a State Tax Execution:***
Failure to either pay or appeal an Official Assessment within 30 days may result in the issuance of a State Tax Execution. You can appeal the issuance of a State Tax Execution to GTT or in the appropriate superior court.

Georgia Tax Tribunal

- GTT hears and decides certain state tax disputes and is completely separate from DOR. Decisions of GTT (except small claims cases) may be appealed to the Superior Court of Fulton County.
- GTT's Small Claims Division handles appeals where the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for other tax types. Decisions in small claims cases are final and cannot be appealed.
- To file an appeal with GTT, complete a Georgia Tax Tribunal Petition by entering a search and downloading the form from www.gataxtribunal.ga.gov and following the instructions.

Superior Court

- An appeal in superior court must satisfy certain legal procedural requirements and must be accompanied by either a surety bond in an amount equal to the amount in dispute or timely evidence of your owning equity in real estate in Georgia in an amount equal to or in excess of the amount in dispute. It is highly recommended that you retain legal counsel for an appeal to superior court.

Collection Procedures

- If you fail to either pay or appeal an Official Assessment within 30 days, DOR may issue a State Tax Execution and impose a 20% collection fee. The State Tax Execution may be recorded in county public records and will constitute a lien covering all property in which you have any interest.
- After the issuance of the tax execution, DOR can use all lawful means to collect the amount due, including garnishment, levy, and sale of your property or rights to property. Any additional costs that arise from such collection actions will be added to the amount due indicated on the State Tax Execution.
- An appeal to GTT or superior court stays any enforcement or collection actions by DOR (except for actions taken due to the issuance of a Jeopardy Assessment), although the stay may be lifted for good cause by the GTT or superior court judge.
- DOR is authorized to issue a Jeopardy Assessment against you for the immediate collection of any tax if there is evidence that you intend to leave Georgia, remove your property, conceal yourself or your property, discontinue your business without making adequate provisions for the payment of state taxes, or do anything which has the potential to prejudice or jeopardize DOR's ability to assess or collect state taxes that you owe. A Jeopardy Assessment may be appealed in the same manner as an Official Assessment; however, collection activities will continue unless you file a bond with DOR that adequately secures payment of the tax.

Taxpayer Resolution Unit

- The Taxpayer Resolution Unit ensures that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you have exhausted all administrative options to resolve an issue, the Taxpayer Resolution Unit can facilitate a timely and equitable resolution.
- Please direct any suggestions or complaints concerning a particular tax-related issue to the Taxpayer Resolution Unit at taxpayer.resolution@dor.ga.gov.



DEPARTMENT *of* REVENUE



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