



GEORGIA  
DEPARTMENT *of*  
REVENUE

A photograph of the Atlanta skyline at sunset, with various skyscrapers and buildings silhouetted against a warm, orange and yellow sky. The foreground is filled with lush green trees and a body of water reflecting the scene.

# ANNUAL AND STATISTICAL REPORT

**Frank M. O'Connell**  
State Revenue Commissioner  
*[dor.georgia.gov](http://dor.georgia.gov)*

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# Letter from the Commissioner

*Dear Governor Brian P. Kemp and Members of the General Assembly,*

*I am pleased to present the Georgia Department of Revenue (DOR) annual statistical report summarizing fiscal year (FY) and calendar year (CY) 2024.*

*During this period, the Department of Revenue staff served hardworking Georgians from our headquarters in Atlanta and 11 regional offices throughout the state. Our team remains committed to our mission to administer the tax laws of the State of Georgia fairly and efficiently to promote public confidence and compliance while providing excellent customer service.*

*This report includes information about the Department's operations and summarizes the revenue collection efforts executed on behalf of the State of Georgia. Net collections for FY 2024 totaled \$32,949,335,223, a \$182,182,887 decrease from the \$33,131,518,100 collected during FY 2023. The decline in revenue can be attributed to several factors, including the economic disruption caused by Hurricane Helene, which resulted in widespread property damage, business closures, and a slowdown in consumer spending. Despite these challenges, Georgia's pro-business policies, such as tax relief, streamlined regulations, and robust recovery programs, helped mitigate the financial impact. These initiatives enabled businesses to recover more quickly and continue contributing to the state's economy, limiting the overall revenue loss.*

*The following annual and statistical report provides a detailed account of many of the Department's major accomplishments during 2024. As you will see, the Department has increased efficiencies and optimized performance while continuing to adapt to changes necessitated by natural disasters and changes in state law. These accomplishments are a testament to the Department's hardworking team members, who have remained focused on making DOR a solutions-oriented, customer-focused Department. Our employees have a passion for public service and their dedication shows.*

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

*Respectfully submitted,*



***For Reference***

*Detailed versions of all charts and graphs in the “DOR by Numbers” section can be found in the Appendices.*

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# Mission and Vision

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.

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:

- Provide excellent customer service
- Treat all taxpayers and license holders equitably by consistently administering and enforcing applicable laws and administrative rules
- Reduce regulatory barriers for Georgia families and businesses
- Find innovative ways to improve processes using technology
- Continuously identify and address opportunities for improvement
- Maintain a highly motivated, well-trained workforce

## FOREWARD

The Georgia Department of Revenue (DOR) collects taxes and applicable fees from individual taxpayers and taxpaying entities across the state. DOR oversees the application and enforcement of Georgia's tax laws. DOR prides itself on treating all taxpayers fairly, equitably, and in a manner that honors their contribution to the success of the State of Georgia. DOR strives to make compliance easy and convenient by improving systems and services. Similarly, DOR works to ensure that all taxpayers only pay their statutory share of taxes.

Utilizing the Department's Integrated Tax Solution (ITS), the Department processed nearly 5.3 million individual income tax returns and issued over 3.7 million refunds.

In addition to the collection of revenue, DOR performs a wide range of tasks including the regulation and enforcement of alcohol and tobacco statutes, taxation of interstate trucking, administration of motor vehicle registration and titles, review of county property tax digests, implementation of the unclaimed property program, and development of tax forms, instructions, and procedures.

# Taxpayer Bill of Rights

As a Georgia taxpayer, you have the right to expect the Department of Revenue to honor its mission and comply with the law 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. The following is a summary of your rights when working with DOR and DOR's responsibilities when working with you.

## 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 Department 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 the Department as further detailed below.

### REPRESENTATION

You have the right to representation by your authorized agent, who may be an attorney, accountant, or other person with a properly completed Power of Attorney, in any hearing or conference with the Department. A Power of Attorney form can be found by entering "Power of Attorney" in the search box on the Department'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;

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- Furnish copies of DOR's audit documents that explain the basis for an assessment;

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- Resolve tax controversies fairly and equitably at the administrative level whenever possible; and

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- 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 latter 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 DOR's 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 DOR within 30 days of the issued date printed on the notice. To protest online, log onto the Georgia Tax Center 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 DOR's website, 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, 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 to the appropriate superior court.

### Georgia Tax Tribunal (GTT)

GTT hears and decides certain state tax disputes and is completely separate from and independent of 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 the GTT website at <https://gataxtribunal.georgia.gov>, and following the instructions.

### Superior Court

An appeal to superior court must satisfy certain 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 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 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 to 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 a 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 tax.

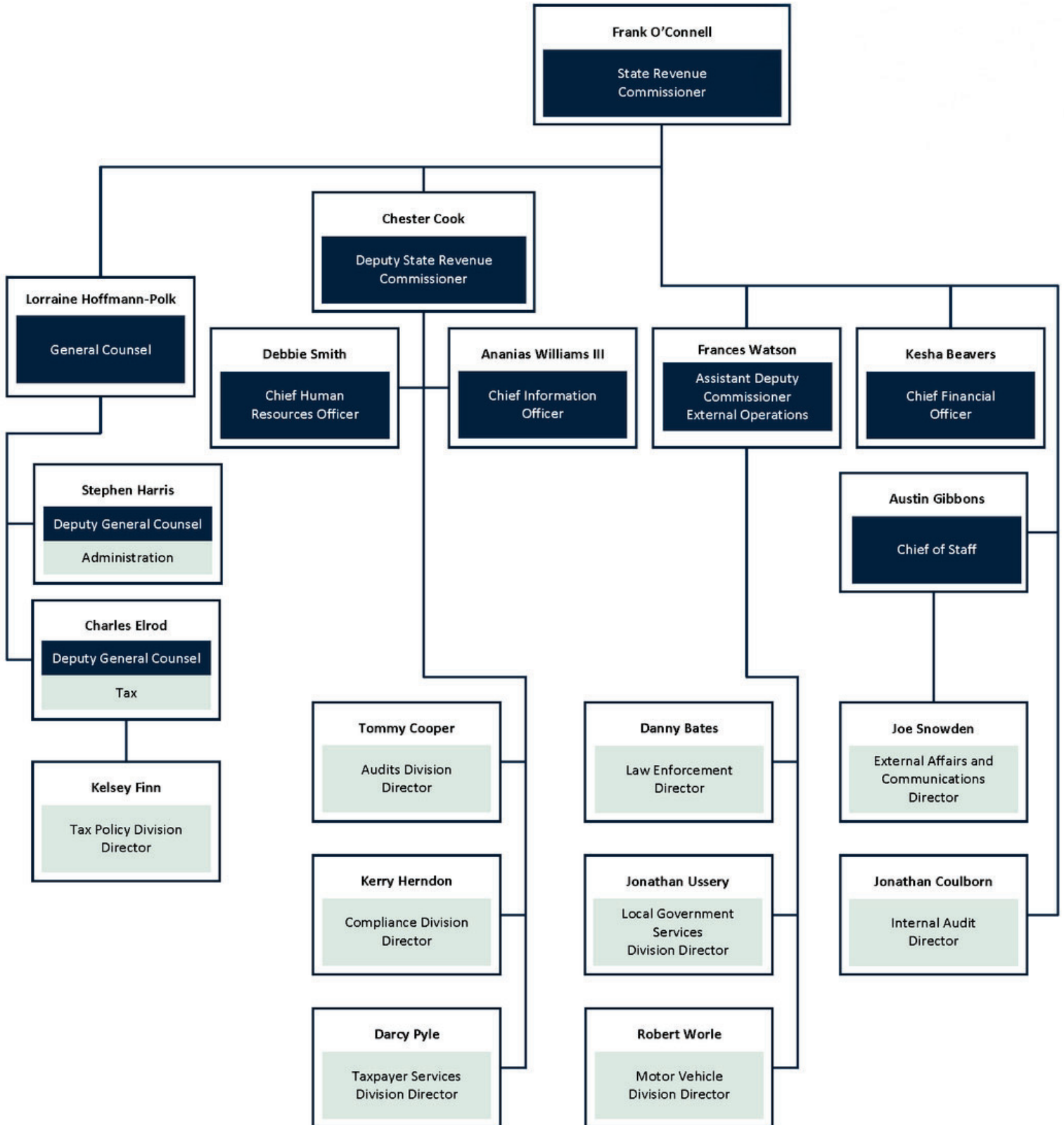
## Taxpayer Resolution Unit

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](mailto:taxpayer.resolution@dor.ga.gov).



# Organizational Chart



# Organization of the Department



The Department of Revenue is organized into 14 operational divisions and offices. Many of DOR's divisions focus directly on tax collection and distribution while others provide administrative support to their counterparts.

# Administration

The Administration Division houses the Commissioner's Office and all administrative functions. Each administrative support function operates as an independent office. DOR administrative offices include Finance, Human Resources, Internal Audit, External Affairs & Communications, Information Technology and General Counsel.



The **Finance Division** oversees the financial resources of DOR. This encompasses general accounting and budgetary tasks such as ledger maintenance, deposits, reconciling, mandated reporting of all revenue collection activity, managing budget development, and the approval of all expenditures. Furthermore, the finance team facilitates agency procurement, financial reporting and analysis, fleet management, real property management, and surplus property processing.



The **Office of Internal Audit** identifies and investigates potential threats facing the Department and provides objective consultation and recommendations to agency leaders. Internal Audit focuses heavily on internal controls, process improvements, risk management, and governance. It also conducts follow-up efforts to ensure that impacted parties promptly implement appropriate changes.



The **Information Technology Division** reports to the Chief Information Officer and performs key technical functions for the agency. Their work includes supporting DOR's Integrated Tax System (ITS), the Driver Record Integrated Vehicle Enterprise system (DRIVES), network and server maintenance, information security, database administration, project management, quality management, document management/imaging, and end-user computing support. Strategic initiatives include system modernization, enhanced data analytics, and digital transformation.

## Administration Division



The **Office of External Affairs & Communications** serve as DOR's primary contact with the Governor's Office, the Georgia General Assembly, other state agencies, and members of the press. This office monitors legislation and advances DOR's priorities during the annual legislative session. Additionally, the Office collaborates across DOR to ensure that advisory board members, website users, social media followers, and employees on the intranet have up-to-date, reliable, and visually appealing information.



The **Human Resources Division** helps DOR succeed by providing comprehensive services that support productivity, personal enrichment of employees, and fair administration. HR aims to align HR programs with DOR's goals, motivate and retain a skilled workforce, and positively impact DOR's success. This division's responsibilities include workforce planning, employee relations, HR operations, and training and development, contributing to a positive work environment and professional growth within DOR.



The **Office of General Counsel** provides general in-house legal guidance to DOR divisions, issues written guidance to assist internal and external stakeholders in complying with the laws administered by DOR and serves as a legal liaison to external stakeholders. In addition, the Office of General Counsel assists in the Georgia legislative process by analyzing bills and providing expert testimony to the General Assembly. Following the legislative session, the Office of General Counsel advises DOR divisional stakeholders to ensure implementation of new legislative requirements and leads the regulatory promulgation and review process.

## Tax Operations Divisions



The Office of General Counsel's **Tax Policy Division** develops and supports the implementation of direct and indirect tax policies and programs. Tax Policy is responsible for analyzing and implementing tax legislation, drafting and revising regulations and other external tax policy guidance, facilitating protest conferences, drafting conference rulings and letter rulings, and providing tax policy guidance to the State Revenue Commissioner and other Department Divisions.



The **Audits Division** verifies the accuracy of tax returns and refund claims filed within the state. Audits ensures that the state's collections and distribution activities are accurate and executed according to current law. This division conducts audits for individual income tax, sales and use tax, corporate income/net worth tax, pass-through entities, withholding, film and other tax credits, and miscellaneous excise taxes (e.g., motor fuel, International Fuel Tax Agreement (IFTA), and International Registration Plan (IRP)).



The **Compliance Division** ensures that Georgia's taxpayers comply with Georgia's tax laws and works with delinquent taxpayers to become voluntarily compliant. This division provides assistance through the DOR headquarters and the 11 regional offices around the state. Each regional office monitors activity within its region and ensures that applicable taxes are collected and remitted appropriately.



The **Taxpayer Services Division** processes payments, returns, refunds, and administers applicable tax credits. This division also houses the Taxpayer Resolution Unit and other support services including those provided directly to individuals, businesses, and tax professionals through the provision of call center services, educational seminars, and training programs. Additionally, the division maintains all tax forms and manages the tax software certification program.

## External Operations Divisions



The **Alcohol and Tobacco Division** regulates state-mandated licensing of Georgia's alcohol and tobacco industries. They enforce criminal codes related to the manufacture, transport, and distribution of alcohol and tobacco within the state. Similarly, this division audits alcohol and tobacco excise tax accounts to ensure accuracy and compliance. Finally, the Alcohol and Tobacco Division operates a call center to provide counsel and support to taxpayers and license applicants.



The **Office of Special Investigations** investigates motor vehicle title and registration fraud, state motor fuel violations, internal affairs complaints, and state tax crimes. The Office of Special Investigations is in charge of the physical security of all DOR locations including the main office and 11 regional offices.



The **Local Government Services Division** administers various laws and regulations that govern the collection of property tax. This division also manages the distribution of sales and use tax revenue to local taxing authorities and implements laws outlined in the Unclaimed Property Act. This division oversees Forestland Protection Act (FLPA) grants, Homeowner Tax Relief Grants (HTRG), E911 prepaid wireless fees, fireworks excise tax, and alternate ad valorem tax (AAVT).



The **Motor Vehicle Division** issues various official documents related to the ownership and registration of motor vehicles. This includes license plates, credentials for the International Registration Plan (IRP), certificates of title, and liens and security interest information for Georgia vehicles. The division also operates a call center to assist taxpayers and provides program support to all 159 elected county tax commissioners.

# Regional Offices



Location	Address
Albany	35 N Westover Blvd, Suite A, Albany, GA 31707
Athens	1047 Summit Grove Drive, Building 100, Suite 101, Watkinsville, GA 30677
Atlanta	2595 Century Parkway NE, Suite 538, Atlanta, GA 30345
Augusta	610 Ronald Reagan Drive, Building G-1, Evans, GA 30809
Cartersville	314 East Main Street, Suite 150, Cartersville, GA 30120
Columbus	501 13th Street, Suite A, Columbus, GA 31901
Douglas	214 N Peterson Ave., Suite I, Douglas, GA 31533
Gainesville	528 Broad St SE, Gainesville, GA 30501-3728
Macon	6055 Lakeside Commons Dr., Suite 220, Macon, GA 31210
Savannah	1000 Towne Center Blvd., Building 900, Suite A, Pooler, GA 31322
South Metro Atlanta	125 Welcome All Road, Suite 914, Atlanta, GA 30349



# Division Accomplishments

## Commissioners Office

In 2024, the Department of Revenue initiated a comprehensive external-facing website review to ensure the accessibility of all web and mobile content for people with disabilities. This means that any digital content that a state or local government “provides or makes available” to users must meet the technical standards set out in the Web Content Accessibility Guidelines. The Department will continue to review and update the website section-by-section through 2025 to ensure our communications to people with disabilities are as effective as their communications with others.

The Office of Special Projects continues to progress with our Standard Operating Procedures project. This project is meant to identify processes that need to be documented, draft and publish those needed processes on the employee intranet and implement an annual review to ensure all processes are kept current. We have now identified a total of 256 SOPs needed with 29 in progress and 146 published. We are on track to complete this project within two years. The completed SOPs provide an invaluable tool for training future staff and are being used by our Internal Audit team when auditing the divisions.

## Commissioners Office

The physical relocation of the Department's headquarters began in 2024, but preparations had been underway for over two years, with the Commissioner's Office taking a lead role in the process. The office was responsible for overseeing the move from start to finish, including identifying and selecting the new location at 2595 Century Parkway. It coordinated logistics, assisted with the placement of blueprints, and ensured the new space met the Department's needs. Throughout the relocation, the Commissioner's Office collaborated with various teams to ensure a seamless transition, managing everything from moving equipment and supplies to setting up systems and services in the new building, all while minimizing disruption to day-to-day operations. Throughout this, the Commissioner's Office has seen a need for greater change management across the organization and is evaluating ways to partner with business units on navigating fast-paced change in 2025 and in the years to come. Likewise, the Department created its first-ever role in 2024 focused exclusively on social media.



## Office of General Counsel

In 2024, the Office of General Counsel (OGC) played a critical role in managing legal and regulatory matters for the Department. The team successfully completed 170 taxpayer conferences, providing essential guidance and resolutions. A total of 382 responses were issued for subpoenas and third-party discovery requests related to Department records. Additionally, 518 Georgia Tax Tribunal appeals were resolved, ensuring fair and efficient dispute resolution.

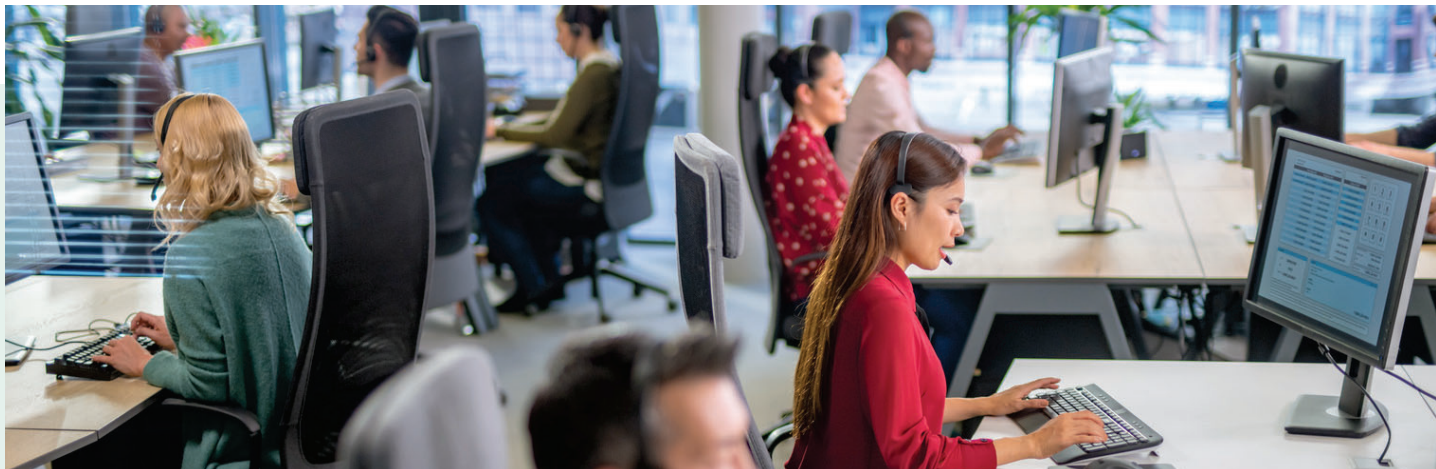
The OGC also processed 1,109 hearing orders for alcohol and tobacco licensing matters, maintaining regulatory compliance across the industry. Furthermore, 1,380 responses were provided for open records requests, reinforcing transparency and public access to information. These efforts reflect the Department's commitment to upholding legal standards and delivering efficient service.

## Taxpayer Services

TSD worked with a consultant to develop a roadmap for improvements in Mail Operations, which is responsible for processing paper returns, payments, and correspondence. The mailroom has been redesigned to create a linear workflow to eliminate waste. Other processes are under evaluation. Additionally, the Agissar solution to track paper and productivity has been implemented. Statistics will be forthcoming this year.

The TSD Call Center reduced its annual abandonment rate from 18% in 2023 to 10% in 2024. The Average Speed to Answer also decreased from 16 minutes and 44 seconds in 2023 to 2 minutes and 3 seconds in 2024. Finally, the Service Level (percentage of calls answered in six minutes) increased from 53% in 2023 to 92% in 2024. This was accomplished by funding an additional 15 Customer Service Representatives for six months. The “Just-in-Time” training adds additional contractors to support our heaviest call volumes and provides support through June.

Improvements were also made to the Manage My Credits section in the Georgia Tax Center by adding more information to support better self-service and easier access to important data. Taxpayers now have access to transferred credits and expired credits.



## Compliance

In 2024, the Compliance Division expanded its Initial Contact Team to provide additional resources for newly registered businesses, ensuring they meet the state’s filing requirements. Additionally, planning began for the relocation of the Columbus Regional Office to a more updated location, aimed at enhancing customer service for taxpayers in the Columbus area. The expected relocation date is set for July or August 2025.

## Information Technology

ITD's achievements included the transition of the contact center platform to a new system, which empowered employees with modern tools (e.g., automated quality assurance, real-time analytics, and enhanced capabilities) to improve their ability to serve Georgians efficiently. Technology enhancement efforts also included the modernization of telephone and voice services, the expansion of system self-service features, and infrastructure improvements to advance customer service and optimize workflows.

All teams within ITD supported system development efforts to implement legislative changes for the Tax Administration and Motor Vehicle divisions. ITD's accomplishments reflect a strong prioritization of service delivery by leveraging emerging technologies to foster business value and results for the agency.



## Human Resources

In CY24, workforce planning was completed, resulting in 131 promotions. Conditional pay supplements were used for retention, and turnover remained below the goal. A total of 116 new employees were onboarded, 11 strategic employee development projects were implemented, 26 recruitment events were held, and four employee Townhalls took place.

The Business Team completed workforce planning and worked on the Recruit to Retain initiative, including the Talent Management Partner Conference. A new feature, DOR Spotlight on Team GA Careers, was introduced. FY24 turnover was 10%, a decrease of 4% from FY23. Recruitment efforts included 26 engagement events, resulting in 116 new hires.



Under The Office of Training and Development, DORMA was updated, the DOR Pulse Survey was conducted, and funding was secured for a leadership conference. The Emerging Leader Program, Champions of Learning, DORMA Bootcamp (25 graduates), mentoring programs, and Gallup leader training were implemented. Engagement events included DOR We CARE 2.0, DORlympics, 13 DOR Hangouts, and the launch of the Quarterly Manager and Employee of the Year program.

Employee Relations updated 11 policies, held four HR/Manager Forums, and revised the Employee Suggestion Program.

Operations processed 131 promotions, 46 conditional pay supplements, and 68 Public Service Loan Forgiveness requests.

## Motor Vehicle Services

In the past year, the Motor Vehicle Division (MVD) has placed a strong emphasis on enhancing customer service both in-person and through the Contact Center. New surveys have been created to assess the knowledge, professionalism, friendliness, and helpfulness of MVD agents, in addition to capturing the overall customer experience. To increase survey participation, customers are now given the option to complete the surveys via text or phone at the conclusion of each interaction. The initial results have been highly positive, with 89% of customers expressing satisfaction or very high satisfaction with their in-person experiences, and 94% with their interactions with the Contact Center. Furthermore, MVD's Contact Center has been honored with the 2024 DOR Commissioner's Award for demonstrating outstanding customer service. The Contact Center consistently surpassed their service level agreement (SLA) of answering 85% of calls within ten minutes, averaging 98% over the past year.



MVD has collaborated with County Tax Commissioners to provide the option of integrating over-the-counter card payment processing within DRIVES. This program offers several benefits, including the ability for Tax Commissioners to select their preferred card processing vendor. The use of pin pads eliminates the need for tag agents to handle credit cards and reduces the risk of errors when entering card numbers. Counties can also benefit from a quick implementation process, allowing them to integrate the system efficiently.

This year, our DRIVES e-Services offerings have been expanded to include new solutions and features. One of the new solutions implemented in DRIVES e-Services is designed to enable Fire Chiefs to maintain lists of eligible firefighters for Certified Firefighter license plates. This includes reporting functionality within DRIVES, which allows county tag agents to easily search for firefighters during registration and renewal processing. Also, a new service has been launched on our website to enable customers to check the status of their title and registration after purchasing a vehicle from a dealer.

## Alcohol and Tobacco

ATD provided training to county and municipal licensing officials across the state on alcohol and tobacco laws, helping to improve compliance. The Department also increased collaboration with local law enforcement partners by attending conferences, association meetings, and conducting joint investigations and operations. A streamlined alcohol brand registration process was implemented to better serve members of the alcohol industry.



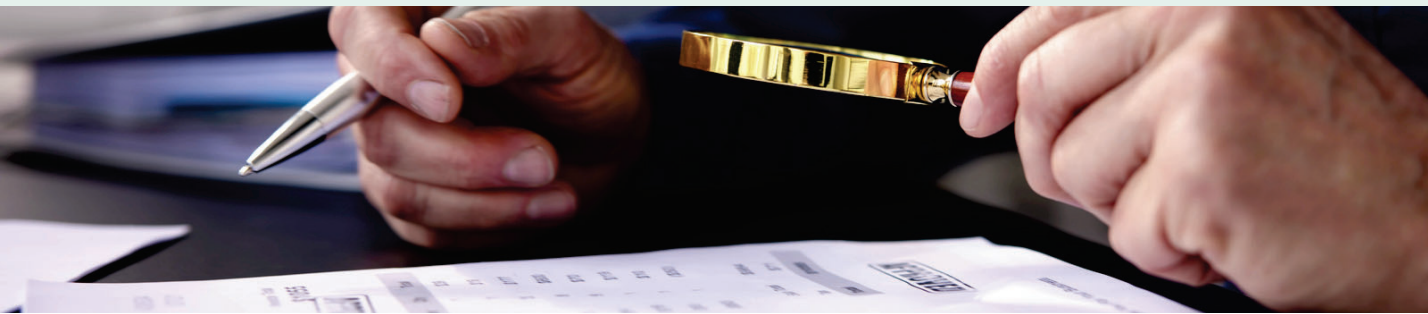
The year's enforcement efforts included conducting 3,873 underage alcohol investigations and 4,386 underage tobacco investigations, which also included vapor and SYNAR operations. A total of 8,996 business inspections were completed. In operations, 5,366 new alcohol license registrations were processed, and over \$864,000 was collected from audit campaigns in monthly collections. The Call Center achieved its goal of maintaining an abandonment rate below 5%, handling 30,652 calls throughout the year.

These efforts collectively demonstrate a strong focus on improving service, compliance, and operational efficiency in 2024.

## Special Investigations and Fraud Detection

The Physical Security team completely redesigned and implemented an advanced access control and camera security system within a short time frame, which was a challenging task due to the headquarters' move to the new building at 2595 Century Parkway. The ever-changing timeline required quick adjustments, including creating dozens of new door groups and the manual entry of over 700 employees and contractors into the system before the building's opening.

The Facilities team played a key role in organizing and planning the move of critical items—such as furniture, screens, monitors, and supplies—from the 1800 building to the new location. Despite being short-staffed, they managed to complete this task on time while continuing to handle day-to-day operations. Their assistance to every division during this transition was exemplary. The Mailroom Staff ensured uninterrupted service by reorganizing delivery and pickup methods at multiple locations, keeping mail services on track throughout the move with minimal issues.



The Auto Crimes and Title Fraud units were instrumental in assisting local law enforcement. They helped the Brookhaven Police Department with a case investigation involving a temporary operating permit, which led to the arrest of a murder suspect in a recent homicide case. The unit also assisted the LaGrange Police with the arrest of a suspect in a cold case murder investigation. These efforts were a direct result of outreach initiatives to local agencies, showcasing the unit's capabilities and leading to frequent requests for assistance from local, state, and federal law enforcement.

The Motor Fuel Unit, alongside OSI and ATD agents, played a crucial role in disaster relief during two hurricanes in 2024. They supported emergency response efforts by working with the State Emergency Operations Center, dispatching units across the state, and providing on-the-ground assistance at security posts. Their efforts were vital in maintaining safety and providing assistance to the citizens of Georgia during these catastrophic events.

## Audits

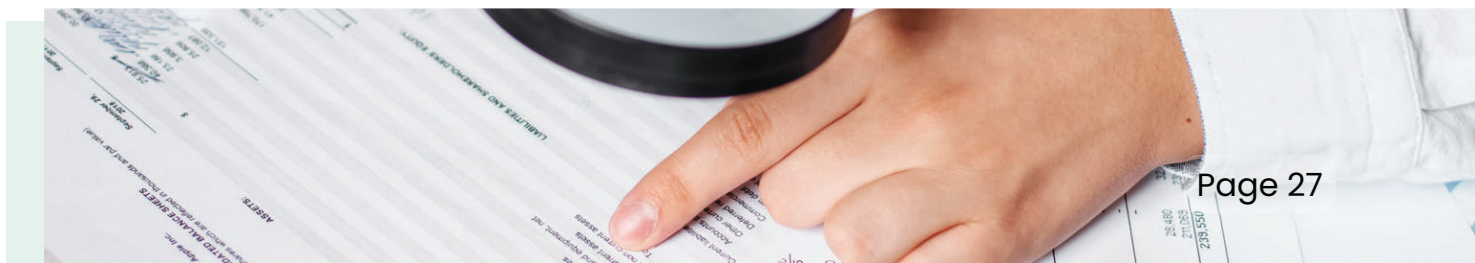
The Film Tax Audit Group continues to expand the roster of certified third-party eligible auditors responsible for examining film production expenditures. The Film Tax Audit Group works with stakeholders to improve the audit experience and streamline the audit process in an industry that is undergoing significant changes. The Film Tax Audit Group conducts pre-production meetings, continuing in-house conferences with productions, production education, and maintenance of a public inquiry communication channel. The Film Tax Audit Group completed a comprehensive review of the Audit Procedures Manual to expedite film tax audits while maintaining the integrity of the program.

The VDA group completed 548 audits in calendar year 2024, an increase of 54% from calendar year 2023, while maintaining the same number of people in the group. The group also finished the first phase of its modernization project by eliminating paper files and agreements and moving to a paperless environment. Agreements are now emailed—after being e-signed—to taxpayers and taxpayer representatives instead of being mailed as paper documents. Eventually, the entire process will be integrated into ITS to allow for better tracking and more efficient processing.

The Miscellaneous & Excise Audits unit launched a new audit mapping software called Taxmaster for conducting IFTA and IRP audits. This new IFTA and IRP auditing software has significantly enhanced the conducting of IFTA and IRP audits, cutting down the time required by nearly half. The group also completed the Compliance Peer Review process, which is done once every five years, for both the IFTA and IRP programs.

The sales tax group completed 1,101 audits in CY2024 and cleared a large backlog of high-technology refunds. Additionally, the group underwent an audit of the State Hotel/Motel Fee program by the Department of Audits and Accounts and received only minor findings.

The corporate audit group continues to develop procedures and workpapers for auditing partnerships that elect to pay tax at the entity level. The project was started in 2019, but experienced major delays in 2020 and 2021 due to the COVID-19 pandemic and the loss of key personnel assigned to the project. In 2023, the project resumed with newly assigned personnel and is expected to be complete by the end of fiscal year 2025.



## Finance

In 2024, the Finance Division achieved significant milestones by enhancing efficiency, streamlining processes, and advancing key initiatives to support the Department of Revenue's mission. Through collaboration, innovation, and dedication, our teams implemented critical projects that improved financial operations, strengthened procurement practices, and enhanced overall agency support.

Notable accomplishments include the successful implementation of a new merchant card gateway, Grant Street, which provided taxpayers with an improved and secure platform for payments. Additionally, the Annual AAVT Distribution was transitioned from check payments to ACH, enhancing efficiency and expediting fund transfers. In Procurement, 656 requisitions were processed, resulting in 656 purchase orders totaling \$50,839,833.24 in FY24. Finance also managed 4,490 receipts valued at \$54,344,864.59, ensuring timely and accurate financial tracking. Furthermore, 11 solicitations and 59 critical needs projects were executed, totaling \$11,485,498.29, while procurement efforts for the Century Center Move Project encompassed 42 projects valued at \$2,555,922.17, ensuring seamless execution and funding. The DOR Purchasing Card Policy was finalized and approved, aligning with DOAS regulations to strengthen internal controls and financial accountability.

In Business Support, the Finance Division partnered with DOAS Surplus Property to efficiently manage surplus assets during the headquarters relocation, using AssetWorks to log assets with detailed photos and measurements. An inter-agency surplus property transfer was also facilitated, allowing Georgia state agencies to review and claim excess office furniture and equipment. Senior Financial Reporting initiatives enhanced the accessibility and transparency of Fiscal Notes from FY2017 to FY2025 by storing them in OneDrive and DORIS/SharePoint. A searchable repository was developed in SharePoint, enabling the retrieval of fiscal notes by LC numbers, titles, and keywords, thus streamlining legislative and financial research.

In terms of improvements and efficiencies, the Finance Division established a contracts email inbox to improve internal and external communication and created a SharePoint site for eProcurement requestors and approvers, which streamlined procurement workflows and increased transparency. The Procurement team demonstrated exceptional commitment, dedicating extended hours to complete critical needs projects.

## Finance

Key team members also played an integral role in the Century Center Move Project, ensuring the timely encumbrance of funds and execution of contracts to support a successful transition.

Overall, the Finance Division's 2024 accomplishments reflect our commitment to operational excellence, fiscal responsibility, and continuous improvement. These initiatives have positioned us for continued success in supporting the Department of Revenue's mission.



## Local Government Services

Local Government Services (LGS) has continued to move legacy manual check distribution processes over to electronic transmission. The annual AAVT process was updated this past year to allow electronic transfers of those funds to local governments. System changes were also made to allow for future disbursements electronically.

We continue to refine our Unclaimed Property processes to comply with SB 103. New staff continue training to provide the necessary help for the owners of Unclaimed Property being held by the state. During Fiscal Year 2024, the program received over \$264 million in unclaimed funds and returned over \$55 million and 100,603 shares of stock to lost owners.

The Georgia Certification Program for county tax officials and staff requires certain participants to successfully complete a series of courses and examinations to maintain a high degree of professionalism throughout their careers. In accordance with O.C.G.A. §§ 48-5-13, 48-5-126.1, 48-5-265, 48-5-268, 48-5-291, and 48-5-311 and DOR regulations, the Georgia Certification Program for county tax officials and staff is established for the purpose of providing certification and continuing education for members of county boards of tax assessors, county staff appraisers, members of county boards of equalization, county tax commissioners and staff, hearing officers, and assessment contractors. LGS held 82 classes and one yearly training seminar for 2,915 local tax officials and conducted 20 certification exam sessions for 578 students.



# Tax Category Descriptions



## Alcohol Excise Tax

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 a license from DOR. Georgia alcohol taxes are collected by the wholesaler at the time of delivery to the retailer. The wholesaler remits all state taxes collected to the Department of Revenue. Georgia taxes alcoholic beverages as follows:

Product	Current Tax
<p><b>Malt Beverage</b> (Standard case of 24 twelve-ounce containers)</p>	<p>Current Tax \$1.08 (4.5¢ per can) + Uniform local beer tax \$1.20 (5¢ per can)</p>
<p><b>Table Wines</b> (14% or less alcohol by volume)</p>	<p>11¢ per liter, manufactured <b>inside</b> Georgia 40¢ per liter, manufactured <b>outside</b> Georgia</p>
<p><b>Dessert Wines</b> (More than 14% but not more than 24% alcohol by volume)</p>	<p>27¢ per liter, manufactured <b>inside</b> Georgia 67¢ per liter, manufactured <b>outside</b> Georgia</p>
<p><b>Fortified Wines</b> (Wines fortified with distilled spirits, which results in an alcohol content of more than 24% alcohol by volume)</p>	<p>Taxed as distilled spirits Some localities also collect a local tax, which can be up to 22¢ per liter</p>
<p><b>Distilled Spirits</b> (Less than 190 proof)</p>	<p>50¢ per liter, manufactured <b>inside</b> Georgia \$1 per liter, manufactured <b>outside</b> Georgia</p>
<p><b>Alcohol</b> (Any product over 190 proof)</p>	<p>70¢ per liter, manufactured <b>inside</b> Georgia \$1.40 per liter, manufactured <b>outside</b> Georgia Some localities also collect a local tax, which can be up to 22¢ per liter</p>

## Corporate Income Tax\*

Georgia's current corporate income tax rate is 5.39 percent. 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.

## Individual Income Tax\*\*

Starting with taxable years beginning on or after January 1, 2023, the state no longer has a graduated rate schedule but has a flat tax rate for all individual taxpayers. The current income tax rate is 5.39 with future annual reductions of 0.10% until reaching 4.99 percent by 2029. The state initiated an individual income tax in 1929, assessed at one-third of the federal rate. Alongside the flat tax, a new basic allowance relieved all but a small percentage of Georgia families from paying Georgia income tax. In 1937, the system was revised to a graduated scale.

## Motor Fuel Tax

The state excise tax is the only statewide motor fuel tax. For calendar year 2025, the state excise tax rate is 32.3 cents per gallon for all fuel types (e.g., gasoline, Liquefied Petroleum Gas (LPG), and special fuels including Compressed Natural Gas (CNG)) except for diesel fuel, which is taxed at a rate of 36.2 cents 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 the relative increase or decrease in fuel economy as set by the U.S. Department of Energy. Aviation gasoline is subject to a 1 cent per gallon excise tax so long as the fuel is sold to a licensed aviation gasoline distributor. The 2025 rates are on DOR's website.

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.

\*Legislative changes to the corporate income tax rate will be reflected in future annual reports

\*\*Legislative changes to the individual income tax rate will be reflected in future annual reports

## 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 2023, the rate was reduced to 6.6% and is now at 7%. 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. The state levy of annual ad valorem property tax was eliminated as of January 1, 2016.

## 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 4.5 percent depending on the local jurisdiction and which 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)
- Metropolitan Atlanta Rapid Transit Authority (MARTA) Tax
- 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.

## Vapor Products

Effective January 1, 2021, Georgia began collecting excise taxes on vapor products. The excise taxes on vapor products apply to a liquid or other substance that functions as part of a vapor product or is sold with a vapor product as one packaged item. The taxes are paid by the distributor or retail dealer (if deemed the distributor) upon the first transaction within the state. The tax rates for various vapor products are as follows:

- 5¢ per fluid milliliter – Consumable vapor products for use in a closed system.
- 7% of the wholesale cost – Consumable vapor products for use in an open system.
- 7% of the wholesale cost – Single use vapor device containing a consumable vapor product at the time of sale. A single use system is not designed to be refilled or reused.



# DOR

By the Numbers



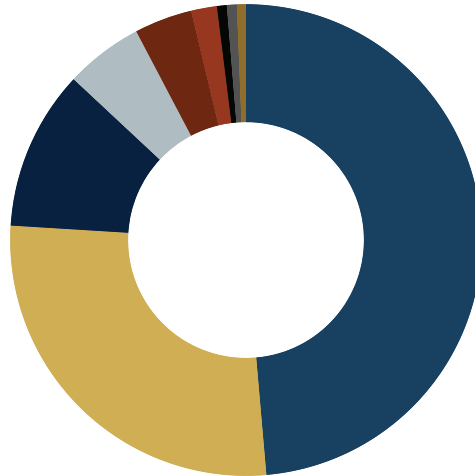
Net collections by the Georgia Department of  
Revenue for Fiscal Year 2024 totaled

**\$32,949,335,223**

# Revenue Collections

Fiscal Year 2024 recorded growth across multiple revenue categories.

Motor Fuel Taxes led the way, rising by 110.21% to \$1.8 billion. Additional increases were seen in Motor Vehicle Tag, Title, and Fees (up 3.07%), Miscellaneous and Other Revenue & Fees (up 2.29%), and Hotel/Motel Fees (up 1.61%).



Tax Type	FY 2023	FY 2024	YoY %
Income Tax - Individual	\$ 17.0B	\$ 16.0B	(5.60%)
Sales and Use Tax	\$ 9.0B	\$ 9.0B	(0.02%)
Corporate Tax	\$ 3.8B	\$ 3.6B	(5.06%)
Motor Fuel Taxes*	\$ 837.2M	\$ 1.8B	110.21%
Motor Vehicle - Tag, Title and Fees	\$ 1.3B	\$ 1.3B	3.07%
Miscellaneous / Other Revenue & Fees	\$ 569.2M	\$ 582.2M	2.29%
Tobacco Tax	\$ 235.6M	\$ 223.1M	(5.29%)
Alcohol Beverages Tax	\$ 227.1M	\$ 223.5M	(1.55%)
Hotel / Motel Fees	\$ 200.2M	\$ 203.4M	1.61%
Property Tax **	\$ 164.5K	\$ 230.4K	40.04%
<b>Total</b>	<b>\$ 33.1B</b>	<b>\$ 32.9B</b>	<b>(.55%)</b>

\*The increase from FY2023 to FY2024 is due to gas tax suspensions in FY2023

\*\*Property taxes are collected at the local government level

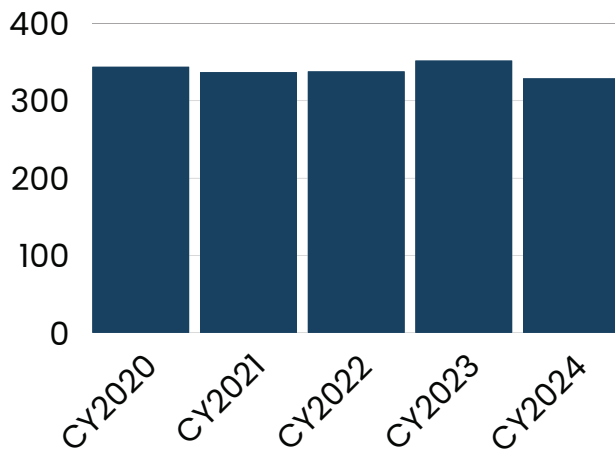
# Corporate Income Tax

Tax Refunds Issued  
(FY2024)

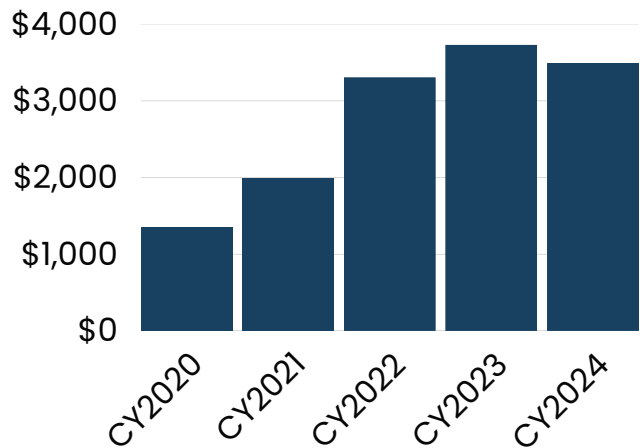
27.2 thousand

totaling  
\$582.7 million

Tax Returns Received and Processed  
(Thousands)



Net Tax Collections  
(Millions)



- 89.1% Received Electronically
- 10.9% Received by Mail

Georgia's overall corporate net taxable income totaled nearly \$43.8 billion



**52.5%**

of this total was reported by  
out of state corporations

**47.5%**

of this total was reported by  
Georgia corporations

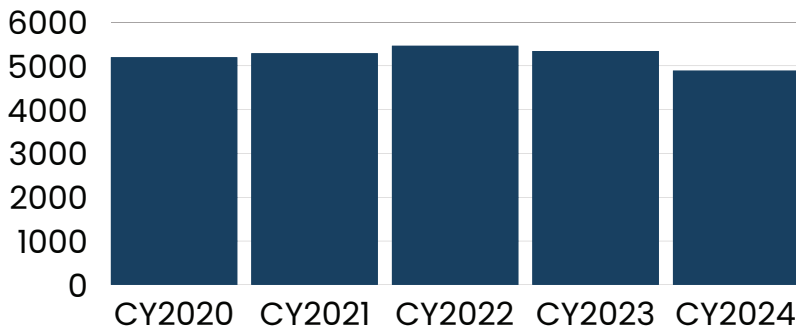
# Individual Income Tax

Tax Refunds Issued  
(FY2024)

3.6 million

totaling  
\$3.2 billion

## Tax Returns Received and Processed (Millions)



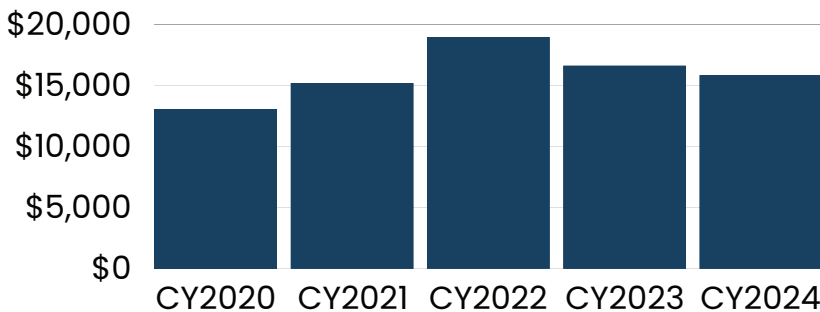
93% Received Electronically  
7% Received by Mail

**\$56,882**

Per Capita Personal Income  
(CY2023)



## Net Tax Collections (Millions)



## Year-Over-Year Individual Income Tax Growth Trends

Number of Returns

**(2.31%)**

TY2023 5.1M  
TY2022 5.2M

Adjusted Gross Income\*

**(0.76%)**

TY2023 \$323.3B  
TY2022 \$325.8B

Taxable Net Income

**(2.68%)**

TY2023 \$282.4B  
TY2022 \$290.2B

Tax Liability

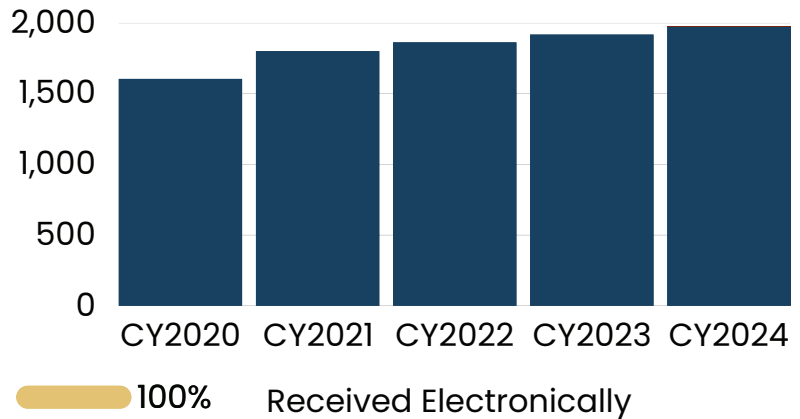
**(2.79%)**

TY2023 \$15.5B  
TY2022 \$15.9B

\*Georgia Adjusted Gross Income from returns filed by full-year resident only. Figures represent tax liabilities processed for Tax Year 2023 in CY2024.

# Sales and Use Tax

Tax Returns Received and Processed (Thousands)



Net Collections | In FY2024, a total of



**\$18.1 billion**

in sales and use tax payments were received by DOR



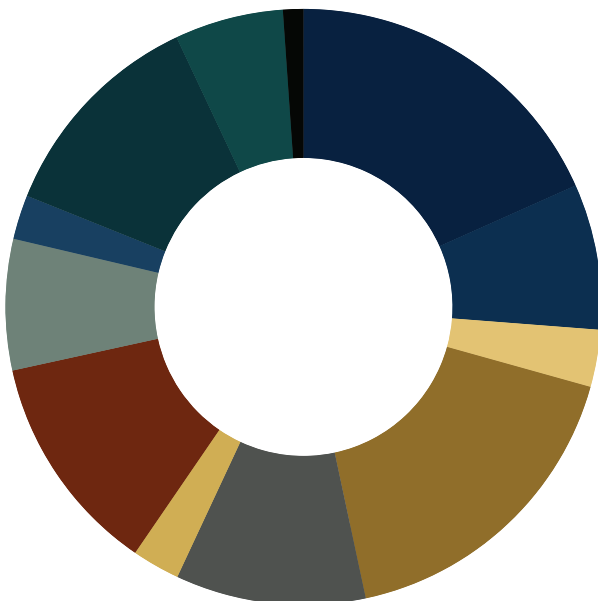
**Over \$9.0 billion**

retained by state



**\$9.1 billion**

distributed to all local governments



- 18.3% Food & Grocery
- 7.9% Home Furnishings
- 3.1% Automotive
- 17.3% Other Retail
- 10.3% Wholesale
- 2.6% Other Services
- 12.0% General Merchandise
- 7.1% Utilities
- 2.4% Accommodations
- 11.9% Miscellaneous Services
- 5.9% Manufacturing
- 1.1% Construction

# Local Government Services

## Top Ranked Counties

1

**Fulton County**  
\$959.4 million

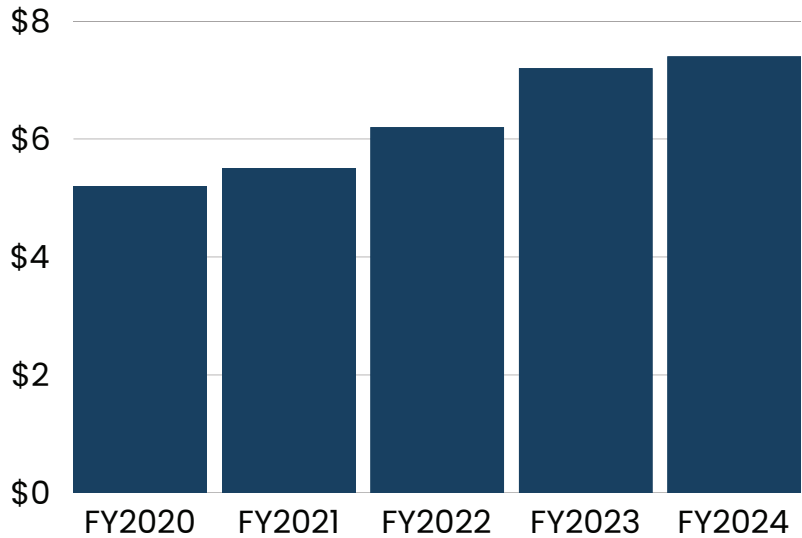
2

**Gwinnett County**  
\$478.4 million

3

**DeKalb County**  
\$463.6 million

Sales and Use Tax Distribution (Billions)\*



## Top Ranked Counties

1

**Fulton County**  
\$95.6 billion

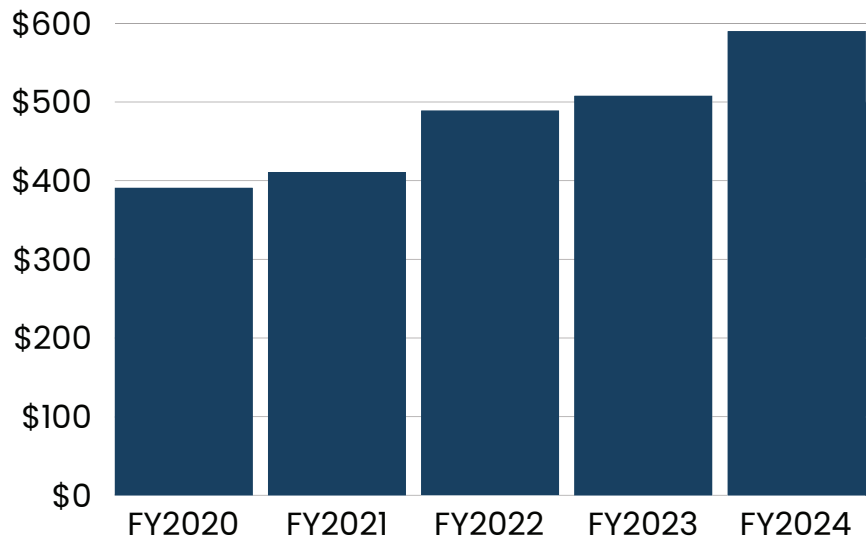
2

**Gwinnett County**  
\$53.9 billion

3




**Cobb County**  
\$51.7 billion

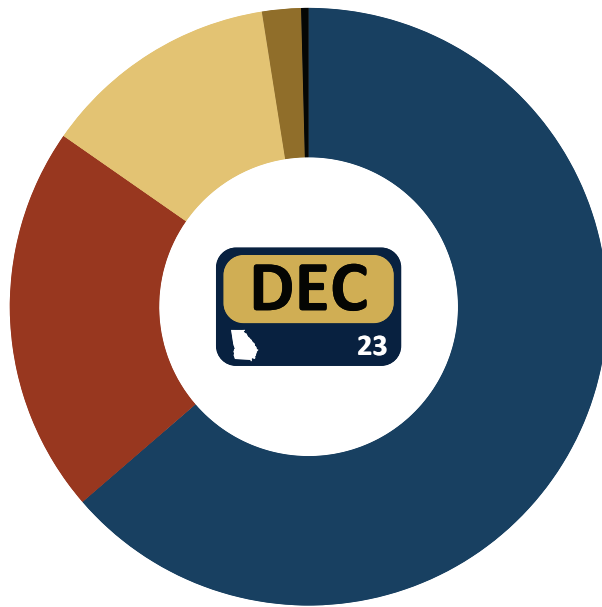
Net Property and Utility Digest Values (Billions)



\*Data for calendar year 2023 includes LOST, SPLOST, ELOST, HOST, and other categories such as MOST and 2nd LOST.

# Motor Vehicles

 <p><b>2.4 million</b> Tags Issued</p>	 <p><b>2.7 million</b> Titles Issued</p>	 <p><b>1,139,489</b> Insurance Notices Mailed</p>
<p><b>60,357</b> vehicles registered under IRP were based in Georgia</p>		<p><b>Over \$66.5 million</b> in registration fees were collected from Georgia and 58 other jurisdictions</p>



## 10.6 million

Registrations Issued  
by Category

- 63.6% Passenger Cars
- 21.0% Trucks
- 12.8% Trailers
- 2.1% Motorcycles
- 0.4% Bus
- 0.0% Other

## Top Registered Active Specialty Tag

University of Georgia | **80,715**



# Alcohol and Tobacco



**\$543.9 million**

Collected in Revenue from Selective Excise Taxes

- 59% Tobacco
- 16% Beer
- 17% Liquor
- 8% Wine



**Over \$2.9 million**

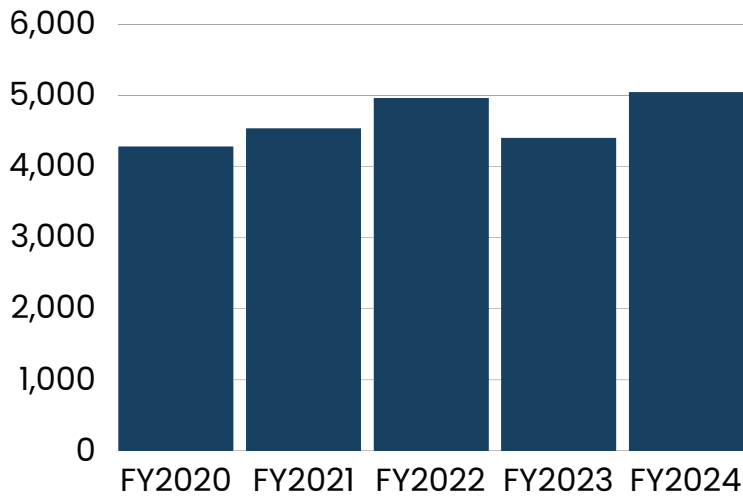
collected in delinquent taxes, fees, and fines

<p><b>More than \$2.2 million</b> in delinquent taxes</p>	<p><b>\$175,000</b> in fees</p>	<p><b>\$489,000</b> in fees/penalties</p>
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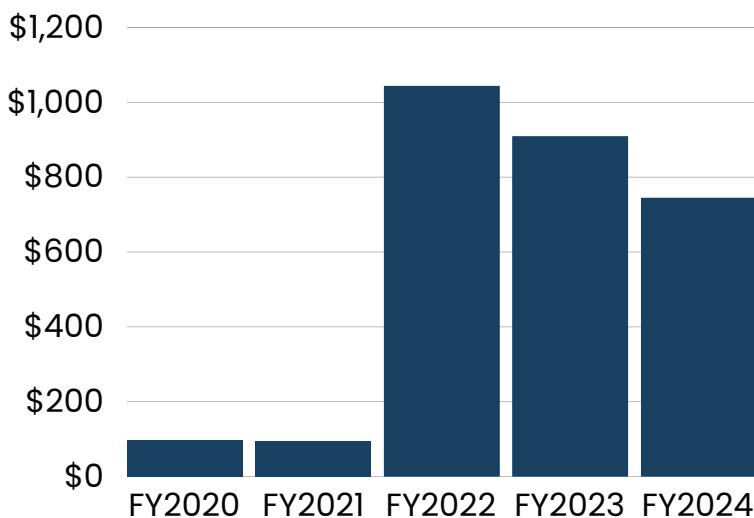
Agents	Investigations	Arrests	Inspections	Citations
43	8,626	299	14,491	1,282

# Special Investigations and Fraud Detection

Tax Returns Reviewed (Millions)



Fraudulent Refund Claims Blocked from Issuance (Millions)



## Fraud Cases

- 629 Investigated
- 86.81% Auto Cases
- 13.19% Tax Cases

## Salvage Inspections

- 19,119 Completed State-Wide

## Dyed Fuel Inspections

- 2,679 Conducted
- 36 Citations Issued

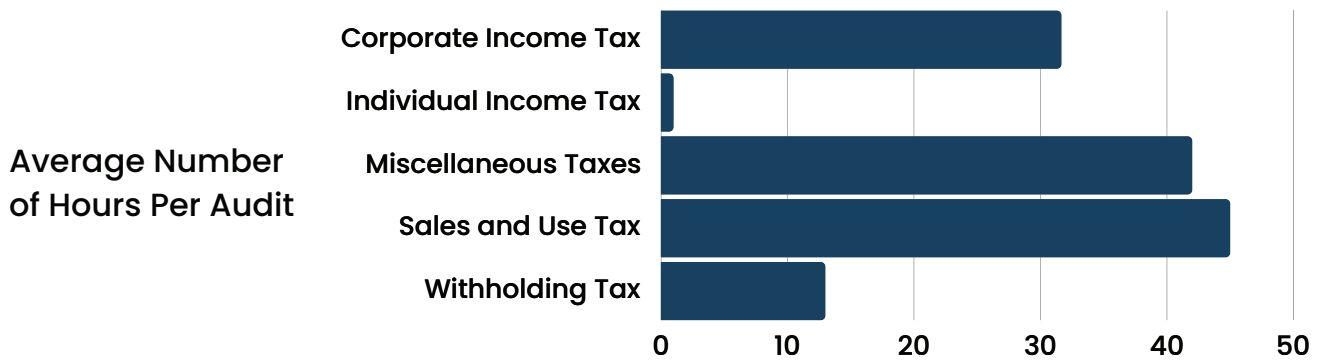
## IFTA Inspection

- 2,168 Conducted
- 1,946 Violations Issued

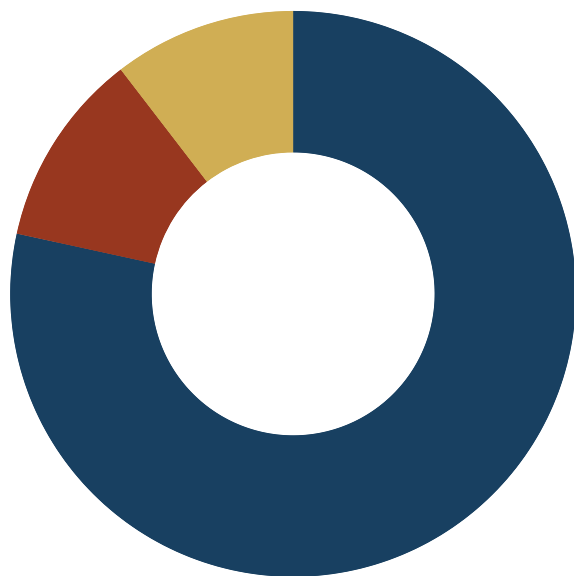
\*The increase in blocked fraudulent refunds from FY2021 to FY2022 was mostly attributed to COVID-19, Department of Labor (DOL) fraud, and Identity theft. The increase in FY2023 blocked refunds were due to several attempts to receive large fraudulent refunds. The refunds were blocked and did not get released.

# Tax Compliance

Regional Offices	
<b>161,851</b> Telephone Calls Seeking Assistance	<b>8,847</b> Walk-in Taxpayers Seeking Assistance



Audits
<b>40,271</b> Audits Completed



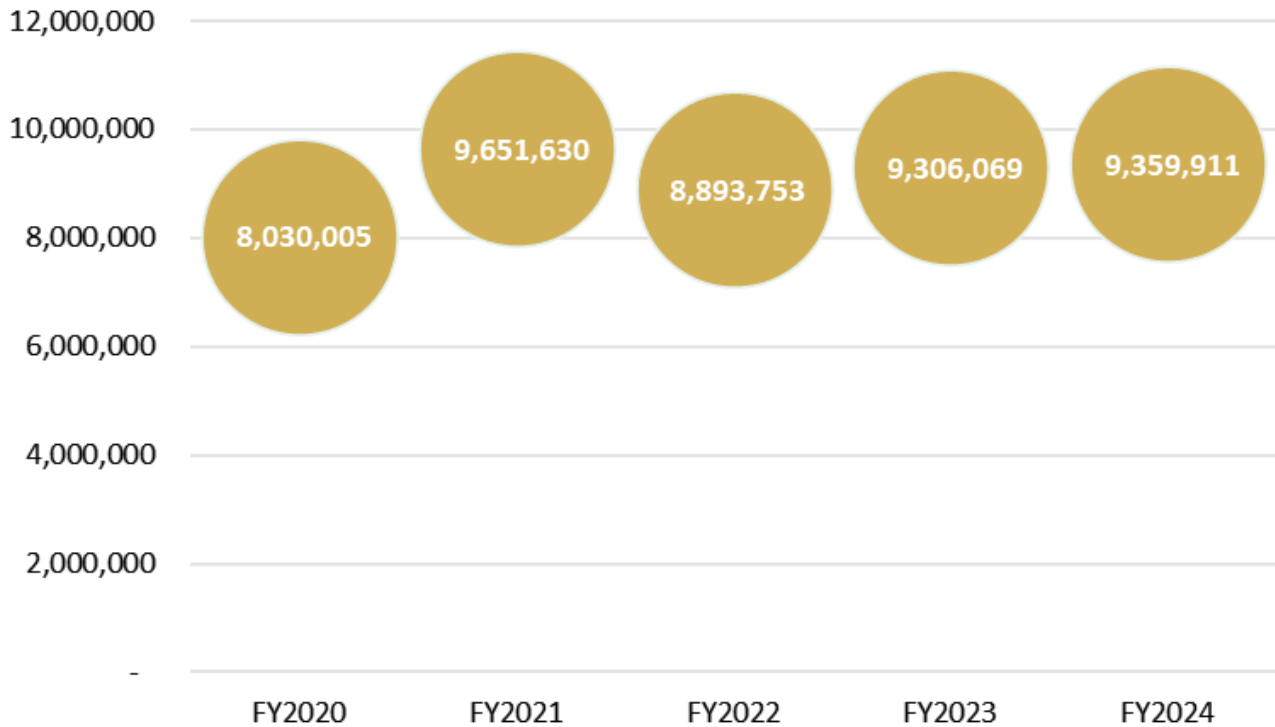
## Over \$824.2 million

Collected by Auditors and Revenue Agents

- **Revenue Agents**  
 \$646.3 million  
 \$3.8 million average per field agent
- **In-State Auditors**  
 \$91.9 million  
 \$1.4 million average per auditor
- **Out-of-State Auditors**  
 \$86.0 million  
 \$2.0 million average per auditor

# Taxpayer Services and Processing

Nearly 9.4 million | Tax Returns Processed



Customer Service	
<b>545,839</b> Calls Answered by Customer Service Representatives	
Taxpayer Workshops	
<b>12</b> Provided	<b>427</b> Attendees

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Tax Compliance Performance Figures

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Taxpayer Services and Processing Performance Figures

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# Appendix A: Revenue Collections



## Net Revenue Collections by Category (Thousands)

Tax Type	Revenue
Income Tax - Individual	\$ 16,020,674
Corporate Tax	\$ 3,614,953
Sales and Use Tax	\$ 9,014,691
Motor Fuel Taxes	\$ 1,759,944
Motor Vehicle - Tag, Title and Fees	\$ 1,306,570

Tax Type	Revenue
Tobacco Tax	\$ 223,107
Alcohol Beverages Tax	\$ 223,549
Property Tax	\$ 230
Hotel / Motel Fees	\$ 203,426
Miscellaneous / Other Revenue & Fees	\$ 582,191
<b>Net Tax Collections</b>	<b>\$ 32,949,335</b>

### Net Revenue Collections by Month (Thousands)

Month	FY2020	FY2021	FY2022	FY2023	FY2024
July	\$ 1,834,522	\$ 2,146,353	\$ 2,155,061	\$ 2,209,214	\$ 2,498,543
August	\$ 1,753,446	\$ 1,887,934	\$ 2,127,910	\$ 2,308,315	\$ 2,282,818
September	\$ 2,245,173	\$ 2,163,861	\$ 2,818,883	\$ 3,098,110	\$ 3,297,150
October	\$ 1,980,778	\$ 2,015,982	\$ 2,476,715	\$ 2,706,961	\$ 2,622,542
November	\$ 1,808,572	\$ 1,959,508	\$ 2,292,201	\$ 2,289,828	\$ 2,323,488
December	\$ 2,228,319	\$ 2,399,681	\$ 2,982,545	\$ 3,207,457	\$ 3,048,364
January	\$ 2,355,225	\$ 2,530,782	\$ 2,954,330	\$ 2,987,599	\$ 3,049,970
February	\$ 1,353,898	\$ 1,934,854	\$ 1,954,702	\$ 2,124,046	\$ 2,031,760
March	\$ 1,830,758	\$ 1,897,715	\$ 2,760,628	\$ 2,677,877	\$ 2,339,169
April	\$ 2,792,038	\$ 2,803,047	\$ 5,014,675	\$ 4,185,161	\$ 3,959,463
May	\$ 1,581,089	\$ 2,657,366	\$ 2,699,166	\$ 2,493,432	\$ 2,467,141
June	\$ 1,937,111	\$ 2,500,220	\$ 2,854,371	\$ 2,843,519	\$ 3,028,928
<b>Total</b>	<b>\$ 23,700,929</b>	<b>\$ 26,897,304</b>	<b>\$ 33,091,186</b>	<b>\$ 33,131,518</b>	<b>\$ 32,949,336</b>

### Fiscal Year 2024 Refunds by Month

Month	Individual		Corporate		Sales Taxes	
	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds
July	\$ 116,641	97,368	\$ 37,041	1,393	\$ 6,775	160
August	\$ 88,104	65,384	\$ 59,499	1,681	\$ 41,128	395
September	\$ 131,912	71,090	\$ 39,909	6,154	\$ 10,418	623
October	\$ 286,517	167,988	\$ 27,311	4,033	\$ 4,186	642
November	\$ 90,967	49,487	\$ 32,354	932	\$ 8,706	323
December	\$ 129,590	25,973	\$ 36,124	1,319	\$ 22,175	396
January	\$ 154,243	16,728	\$ 109,972	938	\$ 7,872	370
February	\$ 464,691	835,080	\$ 38,509	1,676	\$ 8,569	648
March	\$ 643,962	840,670	\$ 92,609	3,030	\$ 60,701	429
April	\$ 839,458	1,152,662	\$ 45,725	2,943	\$ 15,738	725
May	\$ 150,036	172,149	\$ 47,212	1,598	\$ 11,833	486
June	\$ 103,964	77,910	\$ 16,392	1,517	\$ 7,965	385
<b>Grand Total</b>	<b>\$ 3,200,085</b>	<b>3,572,489</b>	<b>\$ 582,657</b>	<b>27,214</b>	<b>\$ 206,066</b>	<b>5,582</b>

## Revenue Collections Summary (Thousands)

Description	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Corporate Tax</b>					
Corporate Net Worth Tax	\$ 52,600	\$ 57,859	\$ 57,151	\$ 59,412	\$ 68,912
Corporate Tax Assessments	\$ 6,534	\$ 7,439	\$ 24,349	\$ 235,567	\$ 371,859
Corporate Income Tax	\$ 1,453,230	\$ 1,864,856	\$ 2,736,143	\$ 3,892,774	\$ 3,664,202
Corporate Income Tax Refunds	\$ (309,196)	\$ (207,858)	\$ (336,387)	\$ (413,070)	\$ (528,294)
Business Occupation Tax	\$ 29,777	\$ 28,439	\$ 28,427	\$ 32,890	\$ 38,275
<b>Total Corporate Tax</b>	<b>\$ 1,232,945</b>	<b>\$ 1,750,735</b>	<b>\$ 2,509,683</b>	<b>\$ 3,807,573</b>	<b>\$ 3,614,954</b>
<b>Individual Tax</b>					
Individual Income Tax Returns	\$ 1,371,715	\$ 1,600,368	\$ 3,705,310	\$ 2,368,408	\$ 1,952,813
Individual Inc. Tax Assessments	\$ 293,969	\$ 342,987	\$ 418,712	\$ 297,697	\$ 284,748
Individual Estimated Payments	\$ 810,475	\$ 943,257	\$ 1,247,091	\$ 1,086,516	\$ 954,764
Individual Withholding	\$ 11,995,517	\$ 13,091,155	\$ 14,424,384	\$ 15,314,873	\$ 15,409,932
Non-Resident Composite Inc. Tax	\$ 328,215	\$ 495,098	\$ 737,804	\$ 557,934	\$ 414,708
Individual Income Tax Refunds	\$ (2,449,131)	\$ (2,361,932)	\$ (2,473,777)	\$ (2,797,626)	\$ (3,103,092)
Fiduciary	\$ 57,381	\$ 111,226	\$ 228,930	\$ 142,743	\$ 109,399
<b>Total Individual Tax</b>	<b>\$ 12,408,141</b>	<b>\$ 14,222,159</b>	<b>\$ 18,288,454</b>	<b>\$ 16,970,544</b>	<b>\$ 16,023,272</b>
<b>Sales &amp; Use Taxes</b>					
Sales and Use Taxes - Gross	\$ 12,447,478	\$ 14,166,161	\$ 16,483,809	\$ 17,928,154	\$ 18,326,644
Local Distributions	\$ (6,190,833)	\$ (7,115,684)	\$ (8,099,674)	\$ (8,816,249)	\$ (9,116,440)
Sales Tax Refunds/Adjustments	\$ (93,137)	\$ (102,182)	\$ (63,774)	\$ (95,531)	\$ (195,513)
<b>Total Sales &amp; Use Tax</b>	<b>\$ 6,163,509</b>	<b>\$ 6,948,296</b>	<b>\$ 8,320,361</b>	<b>\$ 9,016,373</b>	<b>\$ 9,014,691</b>
<b>Other Taxes</b>					
Estate Tax	\$ -	\$ 5	\$ -	\$ -	\$ -
Property Tax	\$ 91	\$ 169	\$ 378	\$ 165	\$ 230
Prepaid Motor Fuel Tax	\$ 37	\$ 0	\$ 0	\$ 0	\$ -
Motor Fuel Excise Tax	\$ 1,873,183	\$ 1,781,682	\$ 1,602,054	\$ 837,218	\$ 1,759,944
Malt Beverage Excise Tax	\$ 89,451	\$ 86,815	\$ 92,185	\$ 92,165	\$ 92,157
Liquor Excise Tax	\$ 73,754	\$ 92,643	\$ 89,006	\$ 88,428	\$ 86,296
Wine Excise Tax	\$ 44,433	\$ 48,415	\$ 47,427	\$ 46,487	\$ 45,095
Tobacco Taxes	\$ 225,531	\$ 242,897	\$ 238,574	\$ 235,580	\$ 223,107
Motor Vehicle - Tag, Title, Fees	\$ 1,052,235	\$ 1,150,467	\$ 1,224,837	\$ 1,267,634	\$ 1,306,570
<b>Total Other Taxes</b>	<b>\$ 3,358,715</b>	<b>\$ 3,403,092</b>	<b>\$ 3,294,460</b>	<b>\$ 2,567,677</b>	<b>\$ 3,513,399</b>
<b>Business License Fees</b>					
Liquor Licenses	\$ 3,979	\$ 4,219	\$ 4,559	\$ 4,923	\$ 4,804
Liquor Pre-License Inves. Fees	\$ 145	\$ 145	\$ 158	\$ 164	\$ 173
Tobacco License Fees	\$ 167	\$ 311	\$ 322	\$ 342	\$ 452
<b>Total Business License Fees</b>	<b>\$ 4,291</b>	<b>\$ 4,674</b>	<b>\$ 5,039</b>	<b>\$ 5,429</b>	<b>\$ 5,429</b>

Note: A dash (“-”) indicates a zero balance or no recorded amount. A zero may appear when a value is exactly zero or has been rounded to zero.

## Revenue Collections Summary (Thousands) Continued

Description	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Earnings - General Government</b>					
Real Estate Transfer Tax	\$ 0	\$ 0	\$ 1	\$ 0	\$ -
Out-of-State Contractors	\$ (0)	\$ 4	\$ 3	\$ 2	\$ 31
Unclaimed Property Collections	\$ 143,893	\$ 168,121	\$ 161,911	\$ 213,367	\$ 214,019
Public Service Commission Fees	\$ 1,032	\$ 1,052	\$ 1,057	\$ 1,052	\$ 1,050
<b>Total Earnings General Gov't</b>	<b>\$ 144,925</b>	<b>\$ 169,177</b>	<b>\$ 162,971</b>	<b>\$ 214,422</b>	<b>\$ 215,100</b>
<b>Other Fees</b>					
Fines & Assessments - Tobacco	\$ 169	\$ 167	\$ 138	\$ 115	\$ 138
Fines & Assessments - Alcohol	\$ 298	\$ 364	\$ 405	\$ 470	\$ 450
Fireworks Excise Tax	\$ 1,633	\$ 2,722	\$ 3,145	\$ 2,740	\$ 2,675
Penalties & Interest - Individual	\$ 114,689	\$ 109,879	\$ 133,925	\$ 151,991	\$ 161,644
Penalties & Interest - Sales & Use	\$ 36,344	\$ 37,311	\$ 36,887	\$ 38,352	\$ 41,244
Penalties & Interest - Corporate	\$ 14,720	\$ 13,567	\$ 23,022	\$ 18,927	\$ 28,405
Penalties & Interest - Motor Fuel	\$ 396	\$ 345	\$ 454	\$ 526	\$ 343
Penalties & Interest - Alcohol	\$ 75	\$ 193	\$ 458	\$ 68	\$ 63
Penalties & Interest - Cigarette	\$ 131	\$ 122	\$ 257	\$ 222	\$ 449
State Hotel / Motel Fees	\$ 152,391	\$ 138,963	\$ 189,166	\$ 200,199	\$ 203,426
For Hire Ground Transportation Fees	\$ -	\$ 15,928	\$ 23,597	\$ 32,413	\$ 38,005
Unallocated Tax	\$ 7,210	\$ 10,325	\$ 19,705	\$ 17,300	\$ (3,389)
Other - ST Distribution Admin Fee	\$ 60,348	\$ 69,286	\$ 79,059	\$ 86,177	\$ 89,037
<b>Total Other Fees</b>	<b>\$ 388,404</b>	<b>\$ 399,172</b>	<b>\$ 510,217</b>	<b>\$ 549,500</b>	<b>\$ 724,134</b>
<b>Total Taxes</b>					
Corporate Tax	\$ 1,232,945	\$ 1,750,735	\$ 2,509,683	\$ 3,807,573	\$ 3,614,953
Individual Tax	\$ 12,408,141	\$ 14,222,159	\$ 18,288,454	\$ 16,970,544	\$ 16,023,271
Sales & Use Tax	\$ 6,163,509	\$ 6,948,296	\$ 8,320,361	\$ 9,016,373	\$ 9,014,691
Other Taxes	\$ 3,358,715	\$ 3,403,092	\$ 3,294,460	\$ 2,567,677	\$ 3,513,400
<b>Total Taxes</b>	<b>\$ 23,163,310</b>	<b>\$ 26,324,281</b>	<b>\$ 32,412,958</b>	<b>\$ 32,362,167</b>	<b>\$ 32,166,315</b>
<b>Total Funds and Other Fees</b>					
Business License Fees	\$ 4,291	\$ 4,674	\$ 5,039	\$ 5,429	\$ 5,429
Earnings - General Government	\$ 144,925	\$ 169,177	\$ 162,971	\$ 214,422	\$ 215,100
Other Fees	\$ 388,404	\$ 399,172	\$ 510,217	\$ 549,500	\$ 562,491
<b>Total Funds and Other Fees</b>	<b>\$ 537,619</b>	<b>\$ 573,023</b>	<b>\$ 678,227</b>	<b>\$ 769,351</b>	<b>\$ 783,020</b>
<b>Total Revenue Collections</b>	<b>\$ 23,700,929</b>	<b>\$ 26,897,304</b>	<b>\$ 33,091,186</b>	<b>\$ 33,131,518</b>	<b>\$ 32,949,335</b>

# Appendix B: Corporate Income Tax



## Net Corporate Tax Collections and Returns

	CY2020	CY2021	CY2022	CY2023	CY2024
Corporate Tax Returns (Thousands)	344	337	338	352	369
Corporate Tax Net Collections (Millions)	\$ 1,351	\$ 1,997	\$ 3,305	\$ 3,731	\$ 3,494

**Note:** Figures represent returns processed in a particular year and do not relate to tax periods.

## CY2023 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
<b>Georgia Corporation Income Tax Returns</b>				
\$0 or Less	213,996	87.45%		
\$1 - \$5,000	3,354	1.37%	\$ 5,952,939	0.03%
\$5,000 - \$10,000	1,512	0.62%	\$ 11,229,580	0.06%
\$10,000 - \$25,000	2,917	1.19%	\$ 48,870,383	0.24%
\$25,000 - \$50,000	2,936	1.20%	\$ 108,311,144	0.53%
\$50,000 - \$100,000	3,963	1.62%	\$ 289,146,086	1.42%
\$100,000 - \$250,000	6,126	2.50%	\$ 1,004,466,214	4.95%
\$250,000 - \$500,000	3,908	1.60%	\$ 1,379,858,819	6.80%
\$500,000 - \$1,000,000	2,736	1.12%	\$ 1,921,724,855	9.47%
Over \$1,000,000	3,248	1.33%	\$ 15,523,860,443	76.50%
<b>Total</b>	<b>244,696</b>	<b>100.00%</b>	<b>\$ 20,293,420,463</b>	<b>100.00%</b>
<b>Out of State Corporation Income Tax Returns</b>				
\$0 or Less	49,008	75.03%		
\$1 - \$5,000	3,001	4.59%	\$ 5,105,300	0.02%
\$5,000 - \$10,000	1,119	1.71%	\$ 8,176,332	0.03%
\$10,000 - \$25,000	1,781	2.73%	\$ 29,974,077	0.13%
\$25,000 - \$50,000	1,476	2.26%	\$ 53,420,999	0.23%
\$50,000 - \$100,000	1,585	2.43%	\$ 114,951,375	0.49%
\$100,000 - \$250,000	2,098	3.21%	\$ 340,100,791	1.45%
\$250,000 - \$500,000	1,495	2.29%	\$ 534,470,852	2.28%
\$500,000 - \$1,000,000	1,245	1.91%	\$ 876,362,221	3.73%
Over \$1,000,000	2,512	3.85%	\$ 21,509,311,733	91.64%
<b>Total</b>	<b>65,320</b>	<b>100.00%</b>	<b>\$ 23,471,873,680</b>	<b>100.00%</b>
<b>Total Corporation Income Tax Returns</b>				
\$0 or Less	263,004	84.84%		
\$1 - \$5,000	6,355	2.05%	\$ 11,058,239	0.03%
\$5,000 - \$10,000	2,631	0.85%	\$ 19,405,912	0.04%
\$10,000 - \$25,000	4,698	1.52%	\$ 78,844,460	0.18%
\$25,000 - \$50,000	4,412	1.42%	\$ 161,732,143	0.37%
\$50,000 - \$100,000	5,548	1.79%	\$ 404,097,461	0.92%
\$100,000 - \$250,000	8,224	2.65%	\$ 1,344,567,005	3.07%
\$250,000 - \$500,000	5,403	1.74%	\$ 1,914,329,671	4.37%
\$500,000 - \$1,000,000	3,981	1.28%	\$ 2,798,087,076	6.39%
Over \$1,000,000	5,760	1.86%	\$ 37,033,172,176	84.62%
<b>Total</b>	<b>310,016</b>	<b>100.00%</b>	<b>\$ 43,765,294,143</b>	<b>100.00%</b>

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

## CY2024 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
<b>Georgia Corporation Income Tax Returns</b>				
\$0 or Less	214,445	85.70%		
\$1 - \$5,000	4,028	1.61%	\$ 7,177,243	0.04%
\$5,000 - \$10,000	1,668	0.67%	\$ 12,342,677	0.06%
\$10,000 - \$25,000	3,273	1.31%	\$ 55,619,388	0.29%
\$25,000 - \$50,000	3,577	1.43%	\$ 131,861,074	0.69%
\$50,000 - \$100,000	4,747	1.90%	\$ 347,624,817	1.81%
\$100,000 - \$250,000	7,331	2.93%	\$ 1,198,533,884	6.24%
\$250,000 - \$500,000	4,671	1.87%	\$ 1,644,451,272	8.56%
\$500,000 - \$1,000,000	3,069	1.23%	\$ 2,135,912,118	11.12%
Over \$1,000,000	3,407	1.36%	\$ 13,677,081,127	71.20%
<b>Total</b>	<b>250,216</b>	<b>100.00%</b>	<b>\$ 19,210,603,600</b>	<b>100.00%</b>
<b>Out of State Corporation Income Tax Returns</b>				
\$0 or Less	49,787	74.08%		
\$1 - \$5,000	3,226	4.80%	\$ 5,514,142	0.03%
\$5,000 - \$10,000	1,310	1.95%	\$ 9,573,412	0.05%
\$10,000 - \$25,000	1,986	2.96%	\$ 33,307,594	0.16%
\$25,000 - \$50,000	1,622	2.41%	\$ 58,729,690	0.28%
\$50,000 - \$100,000	1,736	2.58%	\$ 124,828,755	0.59%
\$100,000 - \$250,000	2,293	3.41%	\$ 373,581,461	1.76%
\$250,000 - \$500,000	1,513	2.25%	\$ 542,539,166	2.55%
\$500,000 - \$1,000,000	1,274	1.90%	\$ 904,651,891	4.26%
Over \$1,000,000	2,460	3.66%	\$ 19,185,863,777	90.33%
<b>Total</b>	<b>67,207</b>	<b>100.00%</b>	<b>\$ 21,238,589,888</b>	<b>100.00%</b>
<b>Total Corporation Income Tax Returns</b>				
\$0 or Less	264,232	83.24%		
\$1 - \$5,000	7,254	2.29%	\$ 12,691,385	0.03%
\$5,000 - \$10,000	2,978	0.94%	\$ 21,916,089	0.05%
\$10,000 - \$25,000	5,259	1.66%	\$ 88,926,982	0.22%
\$25,000 - \$50,000	5,199	1.64%	\$ 190,590,764	0.47%
\$50,000 - \$100,000	6,483	2.04%	\$ 472,453,572	1.17%
\$100,000 - \$250,000	9,624	3.03%	\$ 1,572,115,345	3.89%
\$250,000 - \$500,000	6,184	1.95%	\$ 2,186,990,438	5.41%
\$500,000 - \$1,000,000	4,343	1.37%	\$ 3,040,564,009	7.52%
Over \$1,000,000	5,867	1.85%	\$ 32,862,944,904	81.24%
<b>Total</b>	<b>317,423</b>	<b>100.00%</b>	<b>\$ 40,449,193,488</b>	<b>100.00%</b>

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

# Appendix C: Individual Income Tax



## Net Individual Income Tax Collections and Returns

	CY2020	CY2021	CY2022	CY2023	CY2024
Number of Individual Returns Processed (Thousands)	5,196	5,287	5,458	5,338	5,256
Net Individual Income Tax Collections (Millions)	\$ 13,020	\$ 15,189	\$ 18,947	\$ 16,599	\$ 15,833

**Note:** Figures represent returns processed in a particular year and do not relate to tax periods.

## Growth Trend of Individual Income Tax (Thousands)

	TY2019	TY2020	TY2021	TY2022	TY2023
Number of Returns	5,043	5,232	5,181	5,201	5,081
Adjusted Gross Income <sup>(i)</sup>	\$ 270,352,200	\$ 299,011,183	\$ 337,856,227	\$ 325,804,636	\$323,328,931
Taxable Net Income	\$ 231,797,552	\$ 261,227,626	\$ 306,281,555	\$ 290,207,781	\$282,432,064
Tax Liability	\$ 12,607,899	\$ 14,261,566	\$ 16,844,259	\$ 15,916,509	\$15,473,175

### Annual Numerical Increase/Decrease

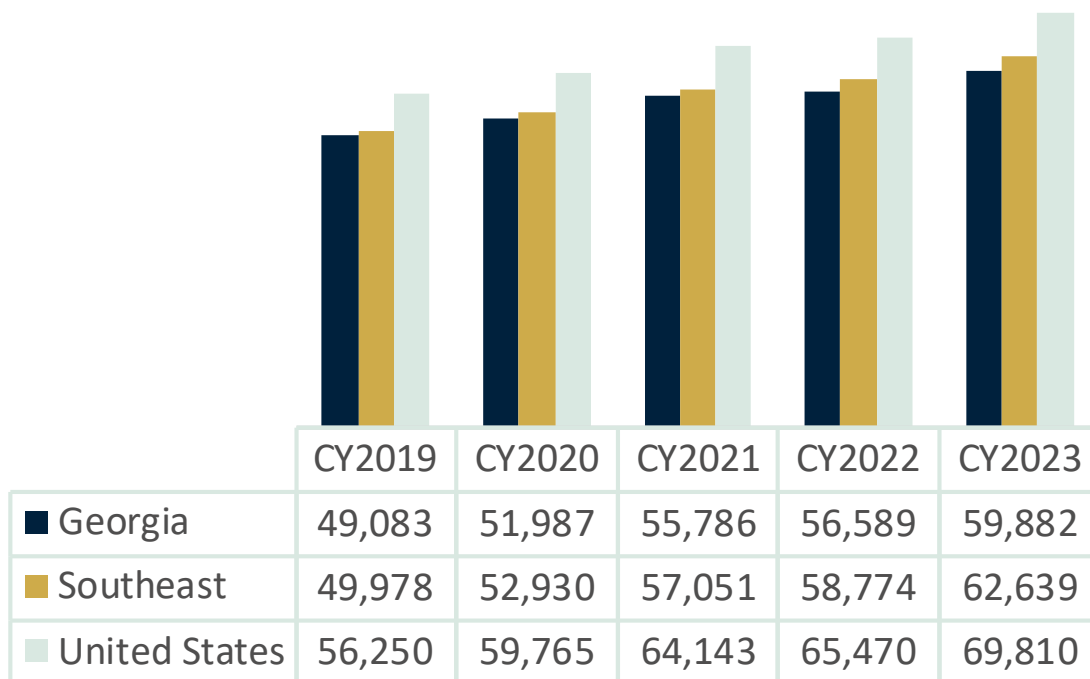
Number of Returns	219	189	(50)	20	(120)
Adjusted Gross Income <sup>(i)</sup>	\$ 14,640,687	\$ 28,658,983	\$ 38,845,044	\$ (12,051,591)	\$ (2,475,705)
Taxable Net Income	\$ 15,341,414	\$ 29,430,074	\$ 45,053,928	\$ (16,073,774)	\$ (7,775,717)
Tax Liability	\$ 400,425	\$ 1,653,667	\$ 2,582,693	\$ (927,750)	\$ (443,334)

### Annual Percentage Increase/Decrease

Number of Returns	4.54%	3.74%	-0.96%	0.38%	-2.31%
Adjusted Gross Income <sup>(i)</sup>	5.73%	10.60%	12.99%	-3.57%	-0.76%
Taxable Net Income	7.09%	12.70%	17.25%	-5.25%	-2.68%
Tax Liability	3.28%	13.12%	18.11%	-5.51%	-2.79%

**Note:** (i) Georgia Adjusted Gross Income from returns filed by full-year resident only. Figures represent tax liabilities processed for Tax Year 2023 in CY2024.

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



**Note:** All data revised for 2017-2021; data obtained using the "Interactive Data" link://apps.bea.gov/itable/.

## Comparative Trends in Georgia's Individual Income and State Income Tax Receipts

	CY2019	CY2020	CY2021	CY2022	CY2023
<b>Total Individual Personal Income</b>					
Amount (Millions)	\$ 512,138	\$ 554,567	\$ 604,141	\$ 632,705	\$ 660,448
Change from Prior Year (%)	4.74%	8.28%	8.94%	4.73%	4.38%
<b>Individual Income Tax Receipts</b>					
Net Amount (Millions)	\$ 12,147	\$ 13,020	\$ 15,189	\$ 18,947	\$ 16,599
Change from Prior Year (%)	2.28%	7.19%	16.66%	24.74%	-12.39%
<b>Income Elasticity Ratio <sup>(i)</sup></b>					
Income Elasticity Ratio	0.48	0.87	1.86	5.23	(2.83)

**Notes:** <sup>(i)</sup> 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 2024 Electronic Filing versus Paper Returns (Thousands)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	4,890	1,783	329	1,978	8,980
Paper returns	366	8	40	1	415
<b>Total</b>	<b>5,256</b>	<b>1,791</b>	<b>369</b>	<b>1,979</b>	<b>9,395</b>

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

## Summary of Tax Returns Processed (Thousands)

	CY2020	CY2021	CY2022	CY2023	CY2023
Individual Income Tax	5,122	5,218	5,394	5,269	5,195
Individual Amended Tax	74	70	64	69	62
Withholding	1,411	1,728	1,563	1,632	1,791
Corporate Tax	344	337	338	352	369
Sales and Use Tax	1,605	1,801	1,863	1,918	1,979
<b>Total of all Tax Types</b>	<b>8,556</b>	<b>9,154</b>	<b>9,222</b>	<b>9,240</b>	<b>9,396</b>

## Calendar Year 2023 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 (Dollars)	Total Tax Liability	Returns with no Net Taxable Income	Average Tax Liability (Dollars)
Over Million	13,137	0.3%	\$ 29,641,719,295	10.5%	\$ 2,256,354	\$ 1,701,474,194	44	\$ 129,518
Over 500,000	36,431	0.7%	\$ 22,278,551,678	7.9%	\$ 611,527	\$ 1,272,761,357	78	\$ 34,936
Over 100,000	822,249	16.2%	\$ 129,443,401,443	45.8%	\$ 157,426	\$ 7,261,550,991	1,204	\$ 8,831
Over 50,000	944,864	18.6%	\$ 52,286,823,045	18.5%	\$ 55,338	\$ 2,816,136,065	4,527	\$ 2,980
Over 30,000	799,686	15.7%	\$ 21,359,717,595	7.6%	\$ 26,710	\$ 1,072,127,715	10,771	\$ 1,341
Over 25,000	236,682	4.7%	\$ 3,718,706,163	1.3%	\$ 15,712	\$ 168,821,977	5,202	\$ 713
Over 20,000	255,409	5.0%	\$ 2,749,549,191	1.0%	\$ 10,765	\$ 113,011,222	9,617	\$ 442
Over 15,000	290,230	5.7%	\$ 1,768,609,687	0.6%	\$ 6,094	\$ 62,032,776	33,778	\$ 214
Over 14,000	57,082	1.1%	\$ 245,184,594	0.1%	\$ 4,295	\$ 7,225,041	8,907	\$ 127
Over 13,000	60,983	1.2%	\$ 217,216,301	0.1%	\$ 3,562	\$ 5,744,114	12,991	\$ 94
Over 12,000	65,333	1.3%	\$ 172,907,752	0.1%	\$ 2,647	\$ 4,007,134	12,556	\$ 61
Over 11,000	63,022	1.2%	\$ 124,028,961	0.0%	\$ 1,968	\$ 2,561,804	12,503	\$ 41
Over 10,000	52,195	1.0%	\$ 81,353,509	0.0%	\$ 1,559	\$ 1,469,538	16,869	\$ 28
Over 9,000	53,344	1.0%	\$ 50,314,015	0.0%	\$ 943	\$ 766,101	16,496	\$ 14
Over 8,000	51,184	1.0%	\$ 15,152,055	0.0%	\$ 296	\$ 168,733	20,225	\$ 3
Over 7,000	48,637	1.0%	\$ 531,251	0.0%	\$ 11	\$ 8,542	47,799	\$ 0
Over 6,000	45,912	0.9%	\$ 173,793	0.0%	\$ 4	\$ 3,253	45,819	\$ 0
Over 5,000	44,577	0.9%	\$ 99,480	0.0%	\$ 2	\$ 1,672	44,507	\$ 0
Over 4,000	42,724	0.8%	\$ 49,355	0.0%	\$ 1	\$ 741	42,682	\$ 0
Over 3,000	41,014	0.8%	\$ 10,352	0.0%	\$ 0	\$ 123	40,995	\$ 0
Over 2,000	38,895	0.8%	\$ 1,570	0.0%	\$ 0	\$ 15	38,888	\$ 0
Over 1,000	36,681	0.7%	\$ -	0.0%	\$ -	\$ -	36,681	\$ -
Under 1,000	431,975	8.5%	\$ -	0.0%	\$ -	\$ -	431,975	\$ -
NonRes/Partial	548,606	10.8%	\$ 18,277,962,538	6.5%	\$ 33,317	\$ 983,301,594	147,380	\$ 1,792
<b>Totals</b>	<b>5,080,852</b>	<b>100.0%</b>	<b>\$ 282,432,063,622</b>	<b>100.0%</b>	<b>\$ 55,588</b>	<b>\$ 15,473,174,702</b>	<b>1,042,494</b>	<b>\$ 3,045</b>

Note: Net Taxable Income and Returns Filed Data are principally for Tax Year 2023 processed in CY2024.

# Appendix D: Sales and Use Tax



**Comparison of Sales Tax Collected and Distributed to Local Government (Millions) by Fiscal Year**

	FY2020		FY2021		FY2022		FY2023		FY2024	
Net State Collection	\$	6,164	\$	6,948	\$	8,320	\$	9,016	\$	9,015
Change from Prior Year (%)		-1.42%		12.73%		19.75%		8.37%		-0.02%
Local Distributions	\$	6,191	\$	7,116	\$	8,100	\$	8,816	\$	9,116
Change from Prior Year (%)		1.54%		14.94%		13.83%		8.85%		3.41%
Total Sales Tax	\$	12,354	\$	14,064	\$	16,420	\$	17,833	\$	18,131
Change from Prior Year (%)		0.04%		13.84%		16.75%		8.60%		1.67%

### Net Sales and Use Tax Collections by Month (Thousands)

Month	FY2020	FY2021	FY2022	FY2023	FY2024
July	\$ 534,852	\$ 585,991	\$ 687,047	\$ 756,198	\$ 772,180
August	\$ 535,581	\$ 593,646	\$ 663,086	\$ 736,428	\$ 662,359
September	\$ 508,857	\$ 319,212	\$ 653,831	\$ 749,200	\$ 820,164
October	\$ 522,896	\$ 574,888	\$ 654,918	\$ 763,638	\$ 751,411
November	\$ 522,331	\$ 515,776	\$ 670,299	\$ 735,920	\$ 746,911
December	\$ 526,262	\$ 574,525	\$ 694,774	\$ 747,003	\$ 757,622
January	\$ 626,743	\$ 690,510	\$ 790,665	\$ 869,411	\$ 870,874
February	\$ 469,413	\$ 545,859	\$ 615,511	\$ 680,691	\$ 700,997
March	\$ 457,034	\$ 532,661	\$ 636,225	\$ 660,382	\$ 630,671
April	\$ 492,142	\$ 712,637	\$ 804,412	\$ 823,412	\$ 798,797
May	\$ 449,935	\$ 657,688	\$ 727,063	\$ 742,743	\$ 746,036
June	\$ 517,464	\$ 644,902	\$ 722,530	\$ 751,347	\$ 756,669
<b>Total</b>	<b>\$ 6,163,509</b>	<b>\$ 6,948,296</b>	<b>\$ 8,320,361</b>	<b>\$ 9,016,373</b>	<b>\$ 9,014,691</b>

### Sales and Use Tax Revenues by Business Group (Thousands)

	FY2020	FY2021	FY2022	FY2023	FY2024
Accommodations	\$ 294,899	\$ 230,779	\$ 374,826	\$ 444,909	\$ 460,324
Automotive	\$ 388,207	\$ 471,186	\$ 541,494	\$ 580,791	\$ 581,759
Construction	\$ 131,255	\$ 132,017	\$ 160,685	\$ 189,345	\$ 200,735
Food & Grocery	\$ 2,455,059	\$ 2,620,012	\$ 3,019,481	\$ 3,329,079	\$ 3,463,842
General Merchandise	\$ 1,797,385	\$ 2,065,966	\$ 2,223,953	\$ 2,274,961	\$ 2,263,726
Home Furnishings	\$ 1,049,458	\$ 1,267,736	\$ 1,452,329	\$ 1,466,773	\$ 1,493,713
Manufacturing	\$ 720,625	\$ 783,019	\$ 966,762	\$ 1,096,037	\$ 1,115,848
Miscellaneous Services	\$ 1,427,985	\$ 1,649,182	\$ 2,051,117	\$ 2,222,064	\$ 2,256,526
Other Retail	\$ 1,833,769	\$ 2,538,193	\$ 2,875,152	\$ 3,090,765	\$ 3,282,710
Other Services	\$ 233,948	\$ 337,709	\$ 320,600	\$ 492,318	\$ 500,083
Utilities	\$ 1,034,791	\$ 1,029,990	\$ 1,128,827	\$ 1,283,930	\$ 1,352,515
Wholesale	\$ 1,172,802	\$ 1,255,777	\$ 1,667,326	\$ 1,916,714	\$ 1,954,933
<b>Grand Total</b>	<b>\$ 12,540,183</b>	<b>\$ 14,381,566</b>	<b>\$ 16,782,554</b>	<b>\$ 18,387,684</b>	<b>\$ 18,926,714</b>

# Appendix E: Local Government Services



**Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities (Thousands)**

	FY2020	FY2021	FY2022	FY2023	FY2024
<b>General Property (Net of Exemptions)</b>					
Personal Property	\$ 31,601,604	\$ 31,632,066	\$ 26,406,630	\$ 34,629,378	\$ 40,705,116
Real Property	\$ 341,382,186	\$ 359,933,409	\$ 441,423,350	\$ 450,632,652	\$ 525,329,778
<b>Total</b>	<b>\$ 372,983,790</b>	<b>\$ 391,565,475</b>	<b>\$ 467,829,980</b>	<b>\$ 485,262,030</b>	<b>\$ 566,034,894</b>
<b>Net Taxable Values</b>					
Public Utilities	\$ 18,153,021	\$ 19,832,342	\$ 21,496,072	\$ 22,912,958	\$ 23,637,650
<b>Grand Total</b>	<b>\$ 391,136,811</b>	<b>\$ 411,397,817</b>	<b>\$ 489,326,052</b>	<b>\$ 508,174,988</b>	<b>\$ 589,672,544</b>

### Economic Indicators by County

County	2023 County Local Sales Tax Distribution		2023 Net Property and Utility Digest	
		Rank	Thousands	Rank
Appling	\$ 14,303,446	80	\$ 1,239,170	61
Atkinson	\$ 2,420,829	140	\$ 176,973	147
Bacon	\$ 5,454,031	115	\$ 335,527	124
Baker	\$ 828,223	154	\$ 138,066	151
Baldwin	\$ 29,688,280	48	\$ 1,217,886	62
Banks	\$ 14,369,099	79	\$ 859,239	80
Barrow	\$ 61,258,214	31	\$ 4,019,038	29
Bartow	\$ 109,085,117	19	\$ 6,832,230	20
Ben Hill	\$ 8,706,276	97	\$ 442,784	110
Berrien	\$ 6,229,828	106	\$ 353,495	121
Bibb	\$ 169,838,976	11	\$ 5,191,089	25
Bleckley	\$ 5,075,834	117	\$ 340,588	123
Brantley	\$ 5,722,366	111	\$ 377,775	116
Brooks	\$ 4,424,983	120	\$ 571,203	101
Bryan	\$ 41,132,267	38	\$ 2,322,133	44
Bulloch	\$ 54,572,787	33	\$ 2,865,789	37
Burke	\$ 14,163,721	81	\$ 7,711,438	13
Butts	\$ 23,095,420	60	\$ 1,021,177	73
Calhoun	\$ 1,416,461	151	\$ 139,630	150
Camden	\$ 38,407,183	41	\$ 2,131,616	49
Candler	\$ 5,825,731	109	\$ 319,888	125
Carroll	\$ 87,975,259	24	\$ 5,994,790	22
Catoosa	\$ 49,312,674	36	\$ 2,223,005	46
Charlton	\$ 4,738,337	118	\$ 393,505	114
Chatham	\$ 366,956,071	5	\$ 19,850,603	7
Chattahoochee	\$ 2,881,475	133	\$ 60,663	159
Chattooga	\$ 10,489,824	90	\$ 660,716	96
Cherokee	\$ 131,297,724	13	\$ 20,049,117	6
Clarke	\$ 109,485,669	18	\$ 6,165,417	21
Clay	\$ 854,585	153	\$ 108,587	154
Clayton	\$ 213,470,312	6	\$ 11,519,812	10
Clinch	\$ 2,870,758	134	\$ 256,189	132
Cobb	\$ 429,919,285	4	\$ 51,669,218	3
Coffee	\$ 26,842,097	50	\$ 989,769	74
Colquitt	\$ 24,616,796	55	\$ 1,161,350	66
Columbia	\$ 105,219,348	20	\$ 7,199,903	16
Cook	\$ 9,929,941	93	\$ 414,544	113
Coweta	\$ 117,291,091	14	\$ 7,983,068	11
Crawford	\$ 2,553,019	139	\$ 428,540	112
Crisp	\$ 17,004,044	72	\$ 751,684	84

### Economic Indicators by County

County	2023 County Local Sales Tax Distribution		2023 Net Property and Utility Digest	
		Rank	Thousands	Rank
Dade	\$ 11,520,193	86	\$ 576,487	100
Dawson	\$ 40,913,110	39	\$ 2,438,991	42
Decatur	\$ 19,174,655	65	\$ 1,049,694	70
Dekalb	\$ 463,606,948	3	\$ 45,919,619	4
Dodge	\$ 8,258,185	100	\$ 456,053	109
Dooly	\$ 4,697,241	119	\$ 357,326	120
Dougherty	\$ 58,453,623	32	\$ 2,008,724	51
Douglas	\$ 114,300,188	15	\$ 7,042,587	18
Early	\$ 5,119,556	116	\$ 502,979	105
Echols	\$ 712,559	157	\$ 116,586	153
Effingham	\$ 50,015,356	35	\$ 3,567,387	32
Elbert	\$ 9,673,276	94	\$ 746,699	85
Emanuel	\$ 11,529,336	85	\$ 595,169	99
Evans	\$ 6,160,709	107	\$ 234,840	135
Fannin	\$ 31,192,401	46	\$ 2,800,986	38
Fayette	\$ 110,856,822	17	\$ 7,172,498	17
Floyd	\$ 63,762,946	29	\$ 3,886,356	30
Forsyth	\$ 178,338,377	8	\$ 20,474,638	5
Franklin	\$ 17,638,561	68	\$ 911,771	77
Fulton	\$ 959,382,427	1	\$ 95,640,642	1
Gilmer	\$ 25,522,003	53	\$ 2,698,761	39
Glascocock	\$ 779,871	156	\$ 103,388	155
Glynn	\$ 95,931,283	21	\$ 7,213,091	15
Gordon	\$ 46,442,330	37	\$ 2,176,465	47
Grady	\$ 10,636,783	89	\$ 556,006	102
Greene	\$ 23,681,351	57	\$ 3,343,771	34
Gwinnett	\$ 478,352,977	2	\$ 53,859,751	2
Habersham	\$ 29,773,329	47	\$ 1,592,211	55
Hall	\$ 169,951,103	10	\$ 13,457,687	8
Hancock	\$ 2,333,603	142	\$ 365,470	119
Haralson	\$ 17,058,610	71	\$ 1,039,528	71
Harris	\$ 12,925,308	83	\$ 1,621,743	54
Hart	\$ 16,897,267	73	\$ 1,395,150	58
Heard	\$ 11,491,676	87	\$ 639,320	97
Henry	\$ 177,932,280	9	\$ 11,979,893	9
Houston	\$ 112,674,141	16	\$ 5,421,558	23
Irwin	\$ 2,709,195	136	\$ 222,017	136
Jackson	\$ 68,797,453	26	\$ 4,937,832	26
Jasper	\$ 5,753,707	110	\$ 708,984	89
Jeff Davis	\$ 7,920,381	103	\$ 366,600	118

### Economic Indicators by County

County	2023 County Local Sales Tax Distribution		2023 Net Property and Utility Digest	
		Rank	Thousands	Rank
Jefferson	\$ 8,169,422	102	\$ 539,716	103
Jenkins	\$ 3,217,802	131	\$ 293,891	127
Johnson	\$ 2,295,679	144	\$ 178,508	145
Jones	\$ 10,785,526	88	\$ 724,952	86
Lamar	\$ 8,741,337	96	\$ 767,520	83
Lanier	\$ 2,615,587	138	\$ 190,048	144
Laurens	\$ 36,407,508	43	\$ 1,523,351	56
Lee	\$ 15,628,819	77	\$ 1,088,041	69
Liberty	\$ 39,219,640	40	\$ 1,811,483	53
Lincoln	\$ 3,251,395	130	\$ 347,169	122
Long	\$ 3,683,533	128	\$ 384,626	115
Lowndes	\$ 93,196,525	22	\$ 3,780,754	31
Lumpkin	\$ 18,498,131	67	\$ 1,314,637	59
Macon	\$ 5,454,890	114	\$ 433,312	111
Madison	\$ 10,401,904	91	\$ 1,187,467	63
Marion	\$ 1,954,075	148	\$ 209,848	137
McDuffie	\$ 13,759,157	82	\$ 715,618	87
McIntosh	\$ 6,000,659	108	\$ 663,234	95
Meriwether	\$ 8,219,845	101	\$ 672,889	93
Miller	\$ 2,282,585	145	\$ 204,401	140
Mitchell	\$ 8,572,212	98	\$ 711,264	88
Monroe	\$ 22,684,553	61	\$ 1,483,094	57
Montgomery	\$ 3,147,557	132	\$ 191,186	143
Morgan	\$ 21,026,467	63	\$ 1,145,620	67
Murray	\$ 18,640,060	66	\$ 1,176,137	65
Muscogee	\$ 192,442,940	7	\$ 6,926,331	19
Newton	\$ 67,059,590	27	\$ 5,278,556	24
Oconee	\$ 36,135,894	44	\$ 3,016,981	36
Oglethorpe	\$ 3,878,066	124	\$ 633,720	98
Paulding	\$ 90,103,938	23	\$ 7,967,229	12
Peach	\$ 24,699,360	54	\$ 948,142	75
Pickens	\$ 25,988,187	52	\$ 2,038,873	50
Pierce	\$ 8,378,696	99	\$ 667,388	94
Pike	\$ 7,162,966	104	\$ 791,794	82
Polk	\$ 23,865,705	56	\$ 1,113,048	68
Pulaski	\$ 4,211,928	122	\$ 254,384	133
Putnam	\$ 16,347,104	75	\$ 2,231,093	45
Quitman	\$ 781,380	155	\$ 87,707	157
Rabun	\$ 17,629,110	69	\$ 2,175,384	48
Randolph	\$ 2,621,615	137	\$ 209,132	138











### Economic Indicators by County

County	2023 County Local Sales Tax Distribution		2023 Net Property and Utility Digest	
		Rank	Thousands	Rank
Richmond	\$ 165,821,158	12	\$ 7,665,254	14
Rockdale	\$ 65,454,843	28	\$ 4,144,323	28
Schley	\$ 1,577,156	149	\$ 141,323	149
Screven	\$ 5,584,934	112	\$ 461,482	108
Seminole	\$ 3,753,209	126	\$ 288,841	129
Spalding	\$ 28,075,275	49	\$ 2,634,256	41
Stephens	\$ 16,527,846	74	\$ 673,400	92
Stewart	\$ 1,449,542	150	\$ 203,207	141
Sumter	\$ 16,171,530	76	\$ 708,573	90
Talbot	\$ 2,734,783	135	\$ 243,820	134
Taliaferro	\$ 703,817	158	\$ 69,762	158
Tattnall	\$ 8,762,519	95	\$ 514,291	104
Taylor	\$ 3,812,505	125	\$ 267,387	131
Telfair	\$ 4,205,892	123	\$ 286,318	130
Terrell	\$ 3,610,588	129	\$ 295,567	126
Thomas	\$ 32,719,771	45	\$ 1,883,724	52
Tift	\$ 38,095,635	42	\$ 1,034,204	72
Toombs	\$ 20,281,112	64	\$ 921,188	76
Towns	\$ 9,933,250	92	\$ 1,181,287	64
Treutlen	\$ 2,153,086	146	\$ 129,998	152
Troup	\$ 53,971,305	34	\$ 3,019,502	35
Turner	\$ 3,688,666	127	\$ 208,058	139
Twiggs	\$ 2,308,984	143	\$ 292,743	128
Union	\$ 23,474,228	59	\$ 2,352,407	43
Upson	\$ 15,385,731	78	\$ 872,959	79
Walker	\$ 26,331,427	51	\$ 2,669,234	40
Walton	\$ 61,812,062	30	\$ 4,606,699	27
Ware	\$ 22,391,931	62	\$ 882,026	78
Warren	\$ 2,361,651	141	\$ 178,339	146
Washington	\$ 12,731,651	84	\$ 680,552	91
Wayne	\$ 17,148,374	70	\$ 814,563	81
Webster	\$ 684,626	159	\$ 101,068	156
Wheeler	\$ 1,100,195	152	\$ 155,749	148
White	\$ 23,573,206	58	\$ 1,292,278	60
Whitfield	\$ 76,388,912	25	\$ 3,497,076	33
Wilcox	\$ 1,984,804	147	\$ 201,233	142
Wilkes	\$ 5,513,046	113	\$ 464,361	107
Wilkinson	\$ 4,391,031	121	\$ 367,756	117
Worth	\$ 6,598,705	105	\$ 502,736	106
<b>Total</b>	<b>\$ 7,495,028,837</b>		<b>\$ 589,672,544</b>	

# Appendix F: Motor Vehicles



## Top 10 Active Registrations for Georgia Specialty License Plates

	FY2020	FY2021	FY2022	FY2023	FY2024
 University of Georgia	60,517	63,472	76,632	77,786	80,715
 Wildlife	52,745	54,273	58,321	55,246	53,370
 Bobwhite Quail	43,555	46,122	52,222	53,159	51,537
 Wildlife Trout	11,983	13,098	15,400	15,252	15,352
 Wildlife Butterfly	2,562	-	-	11,684	13,738
 Educators	15,690	15,503	15,852	14,496	13,641
 Marine Habitat	7,592	9,722	12,655	12,746	13,002
 Georgia Institute of Technology	11,962	12,023	12,690	12,229	11,966
 Back the Badge	6,472	9,210	11,414	11,474	11,718
 Atlanta Falcons	12,750	12,954	13,071	11,804	11,213

Note: The data presented is for specialty plates legislated under Georgia code 40-2-86 only.

## Motor Vehicle Registrations

	FY2020	FY2021	FY2022	FY2023	FY2024
Registrations Issued	9,921,284	10,352,085	10,458,845	10,568,942	10,685,353
Tags Issued	2,414,786	2,382,497	2,497,871	2,424,153	2,438,504
Titles Issued	2,784,722	3,065,302	2,811,248	2,711,503	2,690,292
Insurance Notifications	1,183,234	988,959	998,738	1,005,853	1,139,489

## Number of Motor Vehicle Registrations Issued by Major Cate

	FY2020	FY2021	FY2022	FY2023	FY2024
Passenger Cars	6,394,217	6,648,810	6,676,772	6,729,715	6,796,927
Motorcycles	203,890	213,096	217,217	219,519	228,183
Trucks	2,048,320	2,141,213	2,184,870	2,221,830	2,249,073
Trailers	1,238,445	1,311,884	1,342,348	1,359,524	1,372,160
Bus	36,375	37,049	37,607	38,324	38,979
Other	37	33	31	30	31
<b>Total</b>	<b>9,921,284</b>	<b>10,352,085</b>	<b>10,458,845</b>	<b>10,568,942</b>	<b>10,685,353</b>

## International Registration Plan (IRP) Registrations and Collections

	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Registrations</b>					
Total Number of Georgia Based IRP Vehicles	53,948	58,015	61,884	61,318	60,357
<b>Collections</b>					
Registration Fees Collected in Georgia that Remained in Georgia	\$ 20,465,897	\$ 22,948,560	\$ 24,507,369	\$ 24,323,758	\$ 23,373,197
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Georgia	\$ 54,631,829	\$ 61,613,485	\$ 66,429,505	\$ 69,344,321	\$ 66,503,177
<b>Total IRP Collection for Georgia</b>	<b>\$ 75,097,726</b>	<b>\$ 84,562,045</b>	<b>\$ 90,936,874</b>	<b>\$ 93,668,079</b>	<b>\$ 89,876,374</b>

# Appendix G: Alcohol and Tobacco



## Tax and Fee Collections by Alcohol and Tobacco Division (Thousands)

	FY2020	FY2021	FY2022	FY2023	FY2024
Delinquent Tax Collections <sup>(1)</sup>	\$ 1,195	\$ 1,187	\$ 1,006	\$ 1,843	\$ 2,249
Fee Collections <sup>(1)</sup>	\$ 90	\$ 84	\$ 98	\$ 118	\$ 175
Executive Orders/ Admin Penalties/Fines	\$ 458	\$ 457	\$ 418	\$ 538	\$ 489
<b>Total Collections and Fines Paid</b>	<b>\$ 1,743</b>	<b>\$ 1,728</b>	<b>\$ 1,522</b>	<b>\$ 2,499</b>	<b>\$ 2,913</b>

Notes: <sup>(1)</sup>Tax Collections and Fee Collections are from ATD Enforcement Only for period of July 1, 2019 – June 30, 2020 (FY2020)

## Revenue from Selective Excise Taxes (Thousands)

	FY2020	FY2021	FY2022	FY2023	FY2024
Beer	\$ 89,540	\$ 92,700	\$ 92,122	\$ 88,431	\$ 86,315
Tobacco	\$ 225,081	\$ 243,359	\$ 240,000	\$ 237,154	\$ 92,239
Liquor	\$ 73,855	\$ 87,012	\$ 89,475	\$ 92,237	\$ 45,106
Wine	\$ 44,442	\$ 48,419	\$ 47,480	\$ 46,486	\$ 320,275
<b>Selective Excise Total</b>	<b>\$ 432,918</b>	<b>\$ 471,490</b>	<b>\$ 469,077</b>	<b>\$ 464,308</b>	<b>\$ 543,935</b>

## Revenue from Business License Fees (Thousands)

	FY2020	FY2021	FY2022	FY2023	FY2024
Beer Dealers	\$ 203	\$ 221	\$ 228	\$ 1,479	\$ 1,524
Cigar and Cigarette Dealers	\$ 365	\$ 512	\$ 478	\$ 1,545	\$ 1,516
Liquor Dealers	\$ 1,859	\$ 1,905	\$ 2,102	\$ 1,445	\$ 1,491
Wine Dealers	\$ 261	\$ 281	\$ 287	\$ 500	\$ 622
<b>Business Licenses Total</b>	<b>\$ 2,688</b>	<b>\$ 2,919</b>	<b>\$ 3,095</b>	<b>\$ 4,969</b>	<b>\$ 5,153</b>

Note: This chart does not include flat rate investigations fees, manufacturers, wholesalers, importers, brokers, special order shippers, special event non-profit fees, penalties, and interest.

## Alcohol and Tobacco Division Performance Figures

	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Alcohol Agents	32	35	46	46	43
Alcohol Inspections	5,122	5,883	6,308	6,586	7,826
Alcohol Investigations/Liquor License Investigations	201	267	260	299	341
Alcohol Citations	446	655	583	576	651
Underage Alcohol Investigations	3,150	3,923	3,980	3,712	3,873
Underage Alcohol Citations	174	417	387	394	300
Tobacco Inspections	4,278	5,370	6,220	6,035	6,665
Tobacco Investigations	17	47	33	35	26
Tobacco Citations	286	410	334	298	331
Underage Tobacco Investigations	3,159	3,108	4,336	4,663	4,386
Executive Orders	719	874	708	709	639
Felony Arrests	3	1	-	3	-
Misdemeanor Arrests	182	314	237	261	299

# Appendix H: Special Investigations and Fraud Detection



## Office of Special Investigations Performance Figures

	FY2020	FY2021	FY2022	FY2023	FY2024
Dyed Fuel Inspections	1,540	3,051	3,309	3,099	2,678
Dyed Fuel Violations	3	17	32	17	36
Amount of Fraudulent Return Payments Prevented <sup>(i)</sup>	\$ 97,431,510	\$ 93,981,538	\$ 1,043,912,047	\$ 909,250,680	\$ 745,156,206
Cases Investigated by Agents <sup>(i)</sup>	153	41	82	73	83
Auto Crimes Title Fraud Cases Investigated <sup>(ii)</sup>	\$ 548	\$ 1,365	\$ 704	\$ 695	\$ 629
<b>Salvage Vehicle Inspections</b>					
Inspections Completed State-Wide	17,813	20,211	20,054	19,311	19,119
Percentage of Private Inspector Reports Reviewed	7.27%	25.30%	15.03%	12.15%	13.00%
Percentage of Private Inspector Completed Inspections Visually Inspected/Reviewed	21.49%	16.51%	12.28%	12.20%	14.00%
Percentage of Compliant Contractor Salvage Vehicle Inspectors	99.51%	98.77%	99.99%	100.00%	99.99%

**Note:** <sup>(i)</sup>The large jump is due to the increase in withholding fraud and Identity Theft. <sup>(ii)</sup>The 2021 increase was based on a focus on title crime investigations and cloned vehicles traced by registration information caught by DRIVES, as well as an increase in agency-assisted investigations.

# Appendix I: Tax Compliance



## Tax Compliance Performance Figures

	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Telephone Calls Seeking Assistance in the 11 Regional Offices <sup>(i)(ii)</sup>	151,210	136,485	118,157	125,255	161,851
Number of Walk-in Taxpayers Seeking Assistance in the 11 Regional Offices <sup>(ii)</sup>	20,287	5,407	5,351	6,703	8,847
<b>Audits</b>					
Number of Audits Completed	87,850	75,405	118,283	74,830	40,271
Percentage of Audits Found to be in Compliance	40.00%	36.00%	26.00%	33.00%	29.00%
<b>Average Number of Hours per Audit by Tax Type</b>					
Sales and Use Tax	58	54	53	51	45
Individual Income Tax	1	1	1	1	1
Withholding Tax	5	9	12	18	13
Miscellaneous Taxes including IFTA, IRP, Tobacco, Alcohol, Unclaimed Property	39	47	44	45	42
<b>Auditor Collections</b>					
Total In-State	\$ 67,636,958.59	\$ 169,387,541.01	\$ 98,867,162.72	\$ 91,910,385.88	\$ 75,953,097.31
Total Out-of-State	\$ 83,188,601.74	\$ 164,827,138.63	\$ 94,307,324.04	\$ 85,963,642.42	\$ 98,887,891.08
<b>Revenue Agent Collections</b>					
Total Revenue Agent <sup>(iii)</sup>	\$ 684,210,124.07	\$ 611,943,431.31	\$ 677,372,839.33	\$ 646,301,289.38	\$720,917,975.73
<b>Average Collections</b>					
Per In-State Auditor	\$ 966,242.27	\$ 2,385,740.01	\$ 1,647,786.05	\$ 1,414,005.94	\$ 1,026,393.21
Per Out-of-State Auditor	\$ 2,079,715.04	\$ 4,120,678.47	\$ 2,357,683.10	\$ 2,046,753.39	\$ 2,472,197.28
Per Field Revenue Agent	\$ 4,791,694.10	\$ 3,537,244.75	\$ 4,031,981.19	\$ 3,824,267.98	\$ 3,896,853.92

**Note:** <sup>(i)</sup> FY2020 includes calls through InContact, where Compliance assisted the Taxpayer Services Division. <sup>(iii)</sup> FY2020 figures are revised to show actual numbers.

# Appendix J: Taxpayer Services and Processing



## Taxpayer Services and Processing Performance Figures

	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Taxpayer Services</b>					
Number of in-bound calls	665,747	683,989	572,657	689,736	612,478
Number of calls answered	638,437	595,270	424,702	493,811	545,839
Percentage of in-bound calls answered	95.90%	87.02%	78.00%	71.59%	89.00%
Percentage of in-bound calls abandoned	4.10%	12.97%	22.00%	23.17%	10.00%
Average call wait time (in seconds)	89	823	1,279	1,686	191
Average number of calls answered per customer service representative	10,134	9,301	16,335	13,717	10,108
Number of taxpayer workshops provided	28	20	26	19	12
Total number of taxpayer workshop attendees	542	516	1,026	544	427
<b>Processing Center</b>					
Total returns processed	8,030,005	9,651,630	8,893,753	9,306,069	9,359,911
Total returns processed by tax type - Withholding	1,365,223	1,715,324	1,521,765	1,611,199	1,664,959
Total returns processed by tax type - Corporate	337,926	345,513	330,142	341,002	367,493
Total returns processed by tax type - Sales	1,555,983	1,729,237	1,838,208	1,890,184	1,924,961
Total returns processed by tax type - Individual	4,770,873	5,861,556	5,203,638	5,463,684	5,402,498
Percentage of individual tax returns filed electronically	90.67%	98.11%	92.08%	92.55%	92.00%
Percentage of withholding tax returns filed electronically	97.51%	97.00%	99.31%	99.41%	100%
Percentage of corporate tax returns filed electronically	81.81%	85.46%	87.80%	88.81%	89.00%
Percentage of sales tax returns filed electronically	99.84%	99.94%	99.95%	99.97%	100%
Percentage of total tax returns filed electronically	92.46%	97.79%	94.78%	95.11%	95.00%
Average time to process a return (days)	16.90	7.78	3.00	3.37	10.78
Average time to process an electronic filing - individual (days)	3.75	2.16	2.10	2.21	2.08
Average time to process a paper return - individual (days)	30.06	13.41	12.34	15.78	15.13

# Appendix K



**Note:** A return is required to be filed electronically if the return generates, allocates, claims, utilizes, or includes in any manner a Series 100 credit.

**Qualified Subchapter S Subsidiary (QSSS) Credit Instructions.** In addition to filing the net worth tax return, the QSSS should complete Schedule 11 if the QSSS generates credits or has credits assigned, allocated, or transferred to it. Also, Schedule 12 should be used to transfer the credit to the parent S Corporation and Schedule 13 should be completed if applicable. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

**Disregarded Single Member LLC Credit Instructions.** If the taxpayer owns or is owned by a disregarded single member LLC, the single member LLC should be disregarded for filing purposes. All credits should be claimed on the owner's return. All tax credit forms should be filed in the name of the single member LLC but included with the owner's return. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

## Series 100 Credits

**102 Employer’s Credit for Approved Employee Retraining.** The retraining tax credit allows employers to claim certain costs of retraining employees to use new technology. However, approved retraining shall not include any retraining on commercially, mass produced software packages for word processing, database management, presentations, spreadsheets, email, personal information management, or computer operating systems except a retraining tax credit shall be allowable for those providing support or training on such software. The credit is calculated at 50% of the direct costs of retraining full-time employees, up to \$500 per employee per approved retraining program per year. There is a cap of \$1,250 per year per full-time employee who has successfully completed more than one approved retraining program. The credit may be utilized up to 50% of the taxpayer’s total state income tax liability for a tax year. The credit must be claimed within one year instead of the normal three-year statute of limitation period. Credits claimed but not used may be carried forward for 10 years. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for five years. For a copy of the Retraining Tax Credit Procedures Guide, contact the Technical College System of Georgia. This credit should be claimed on Form IT-RC, with Program Completion forms signed by Technical College System of Georgia personnel attached. For more information, refer to O.C.G.A. §48-7-40.5 and Policy Statement IT-2010-01-07.

**103 Employer’s Jobs Tax Credit.** This credit provides for a statewide job tax credit for any business or headquarters of any such business engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, tourism, research and development industries, biomedical manufacturing or services for the elderly and persons with disabilities but does not include retail businesses. If other requirements are met, job tax credits are available to businesses of any nature, including retail businesses, in counties recognized and designated as the 40 least developed counties.

Tier Designation	County Rankings	New Jobs Created	Credit Amount
Tier 1	1 through 71	2 or more	\$3,500
Tier 2	72 through 106	10 or more	\$2,500
Tier 3	107 through 141	15 or more	\$1,250
Tier 4	142 through 159	25 or more	\$750

Credits similar to the credits available in Tier 1 counties are potentially available to companies in certain less developed census tracts in the metropolitan areas of the state. Note that the average wage for each new job must be above the average wage of the county that has the lowest average wage of any county in the state. Also, employers must make health insurance available to employees filling the new full-time jobs. Employers are not, however, required to pay all or part of the cost of such insurance unless this benefit is provided to existing employees. In Tier 1 and Tier 2 counties, the total credit amount may offset up to 100% of a taxpayer's state income tax liability for a taxable year. In Tier 3 and Tier 4 counties, the total credit amount may offset up to 50% of a taxpayer's state income tax liability for a taxable year. In Tier 1 counties and less developed census tracts, credits may be taken against a company's income tax withholding. Credits for competitive projects in Tier 2, Tier 3, and Tier 4 counties may also be taken against income tax withholding. To claim the credit against withholding, a business must file Form IT-WH in the manner provided in Revenue Regulation 560-7-8-.36. A credit claimed but not used in any taxable year may be carried forward for 10 years from the close of the taxable year in which the qualified jobs were established. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for five years. The measurement of the new full-time jobs and maintained jobs is based on average monthly employment. Georgia counties are re-ranked annually based on updated statistics. This credit should be claimed on Form IT-CA. An additional \$500 per job is allowed for a business located within a county that belongs to a Joint Development Authority per O.C.G.A. §36-62-5.1.

The additional new full-time jobs created in the four years after the initial year shall be eligible for the credit. The credit must be claimed within one year instead of the normal three-year statute of limitation period.

For taxable years beginning in 2020 and 2021, taxpayers that claimed the Jobs tax credit in a taxable year beginning on or after January 1, 2019 and before December 31, 2019, have the option to utilize the number of new full-time jobs that the taxpayer claimed in the taxable year beginning on or after January 1, 2019 and before December 31, 2019; or calculate the number of new full-time jobs based on the number of full-time jobs created and maintained in that respective tax year.

**104 Employer's Credit for Purchasing Child Care Property.** Employers who purchase qualified child care property will receive a credit totaling 100% of the cost of such property. The credit is claimed at the rate of 10% a year for 10 years.

Any unused credit may be carried forward for three years and the credit is limited to 50% of the employer’s Georgia income tax liability for the tax year. Recapture provisions apply if the property is transferred or committed to a use other than child care within 14 years after the property is placed in service. This credit should be claimed on Form IT-CCC100. For more information, refer to O.C.G.A. §48-7-40.6 and Revenue Regulation 560-7-8-.38.

**105 Employer’s Credit for Providing or Sponsoring Child Care for Employees.**

Employers who provide or sponsor child care for employees are eligible for a tax credit of up to 75% of the employers’ direct costs. The credit may not exceed 50% of the taxpayer’s total state income tax liability for the taxable year. Any credit claimed but not used in any taxable year may be carried forward for five years from the close of the taxable year in which the cost of the operation was incurred. This credit should be claimed on Form IT-CCC75. For more information, refer to O.C.G.A. §48-7-40.6 and Revenue Regulation 560-7-8-.38. 106

**106 Manufacturer’s Investment Tax Credit.** A taxpayer that has operated an existing manufacturing or telecommunications facility in the state for the previous three years is allowed a credit against income tax liability. The credit is calculated on expenses directly related to manufacturing or to providing telecommunications services. Taxpayers must apply (use Form IT-APP) and receive approval before claiming the credit on the appropriate tax return. A taxpayer may not claim the job tax credit or the optional investment tax credit when claiming this credit for the same project. Taxpayers must invest a minimum of \$100,000 per project/location during the tax year in order to claim the credit.

Tier Location	Tax Credit	Credit for Recycling, Pollution Control or Defense Conversion Activities
Tier 1	5%	8%
Tier 2	3%	5%
Tier 3 or 4	1%	3%

For a taxpayer with a manufacturing or telecommunications facility in a rural county located in a tier 1 county or tier 2 county that has purchased or acquired qualified investment property in a taxable year beginning on or after January 1, 2020 (which is then claimed on an income tax return in the taxable year after the purchased or acquired taxable year), the excess investment tax credit may be used to offset withholding. The taxpayer must receive preapproval, as provided in Revenue Regulation 560-7-8-.37, to use the excess credit against withholding.

A taxpayer that has investment tax credit carry forward for qualified investment property that was purchased or acquired in a taxable year beginning before January 1, 2020, may request preapproval to use such investment tax credit carry forward against withholding tax if certain requirements are met; this provision is repealed on December 31, 2024. The taxpayer must receive preapproval as provided in Revenue Regulation 560-7-8-.37 to use the credit carry forward against withholding. The total amount of tax credits preapproved to be used against withholding tax for taxpayers in rural counties located in tier 1 and tier 2 counties and for taxpayers to use investment tax credit carry forward against withholding together shall not exceed \$1 million per taxpayer per calendar year and \$10 million for all taxpayers per calendar year. Credits claimed but not used may be carried forward for 10 years from the year that the qualified investment property was acquired, provided that such property remains in service. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for five years.

This credit should be claimed on Form IT-IC and accompanied by the approved Form IT-APP. For more information, refer to O.C.G.A. §§48-7-40.2, 40.3, and 40.4 and Revenue Regulation 560-7-8-.37. 107

**107 Optional Investment Tax Credit.** Taxpayers qualifying for the investment tax credit may choose an optional investment tax credit with the following threshold criteria:

Designated Area	Minimum Investment	Tax Credit
Tier 1	\$5 Million	10%
Tier 2	\$10 Million	8%
Tier 3 or 4	\$20 Million	6%

Taxpayers must apply (use Form OIT-APP) and receive approval before they claim the credit on their returns. The credit may be claimed for 10 years, provided the qualifying investment property remains in service throughout that period. For taxable years beginning on or after January 1, 2025, any credits generated may be claimed for five years, provided the qualifying investment property remains in service. A taxpayer must choose either the regular or optional investment tax credit. Once this election is made, it is irrevocable. The optional investment tax credit is calculated based upon a three-year tax liability average. The annual credits are then determined using this base year average.

The credit available to the taxpayer in any given year is the lesser of the following amounts:

1. 90% of the excess of the tax of the applicable year determined without regard to any credits over the base year average; or
2. The excess of the aggregate amount of the credit allowed over the sum of the amounts of credit already used in the years following the base year.

The credit must be claimed on Form IT-OIC. For more information, refer to O.C.G.A. §§48-7-40.7, 40.8, and 40.9 and Revenue Regulation 560-7-8-.40.

**109 Low Income Housing Credit.** This is a credit against Georgia income taxes for taxpayers owning developments receiving the Federal Low Income Housing Tax Credit that are placed in service on or after January 1, 2001. Credit must be claimed on Form IT-HC and accompanied with Federal Form K-1 from the providing entity and a schedule of the building allocation. For more information, refer to O.C.G.A. §48-7-29.6.

**111 Business Enterprise Vehicle Credit.** This credit is for a business enterprise for the purchase of a motor vehicle used exclusively to provide transportation for employees. In order to qualify, a business enterprise must certify that each vehicle carries an average daily ridership of not less than four employees for an entire taxable year. This credit cannot be claimed if the low and zero emission vehicle credit was claimed at the time the vehicle was purchased. For more information, refer to O.C.G.A. §48-7-40.22.

**112 Research Tax Credit.** A tax credit is allowed for research expenses for research conducted within Georgia for any business or headquarters of any such business engaged in manufacturing, warehousing, and distribution, processing, telecommunications, tourism, broadcasting or research and development industries. The credit shall be 10% of the additional research expense over the "base amount," provided that the business enterprise for the same taxable year claims and is allowed a research credit under Section 41 of the Internal Revenue Code of 1986. The base amount calculation is based on Georgia gross receipts. The credit may not exceed 50% of the business' Georgia net income tax liability after all other credits have been applied in any one year. Any unused credit may be carried forward 10 years. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for five years. Excess research tax credit earned may be used to offset withholding. This credit should be claimed on Form IT-RD. For more information, refer to O.C.G.A. §48-7-40.12 and Revenue Regulation 560-7-8-.42.

**113 Headquarters Tax Credit.** Companies establishing their headquarters or relocating their headquarters to Georgia prior to January 1, 2009 may be entitled to a tax credit if the following criteria are met: 1) At least fifty (50) headquarters jobs are created; and 2) within one year of the first hire, \$1 million is spent in construction, renovation, leasing, or other cost related to such establishment or reallocation. Headquarters is defined as the principal central administrative offices of a company or a subsidiary of the company. The credit is available for establishing new full-time jobs. To qualify, each job must pay a salary which is a stated percentage of the average county wage where the job is located: Tier 1 counties at least 100%; Tier 2 counties at least 105%; Tier 3 counties at least 110%; and Tier 4 counties at least 115%. The company has the ability to claim the credit in years one through five for jobs created in year one and may continue to claim newly created jobs through year seven and claim the credit on each of those jobs for five years. The credit is equal to \$2,500 annually per new full-time job meeting the wage requirement or \$5,000 if the average wage of all new qualifying fulltime jobs is 200% or more of the average county wage where new jobs are located. The credit may be used to offset 100 percent of the taxpayers Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer's tax liability in a taxable year, the excess may be taken as a credit against such taxpayer's quarterly or monthly withholding tax. To claim the credit against withholding, a business must file Form IT-WH as provided in the headquarters tax credit regulation or as instructed by the Commissioner. This credit should be applied for and claimed on Form IT-HQ. For more information, refer to O.C.G.A. §48-7-40.17 before the 2009 amendments.

**114 Port Activity Tax Credit (Use 114J for Port Activity Job Tax Credit and 114M for Port Activity Investment Tax Credit).** Businesses or the headquarters of any such businesses engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, tourism, or research and development that have increased their port traffic during the previous 12-month period by more than 10% over their base year port traffic are qualified for increased job tax credits or investment tax credits. "Base year port traffic" means the amount of imports and exports during the second preceding 12-month period. For example, if the taxpayer is trying to claim the credit for 2010, they would compare 2009 to 2008 and if the increase is more than 10%, they would qualify. NOTE: Base year port traffic must be at least 75 net tons, five containers, or 10 TEU's. If not, the percentage increase in port traffic will be calculated using 75 net tons, five containers, or 10 TEU's as the base. "Port traffic" means the amount of imports and exports by way of a waterborne ship or vehicle through a port facility.

Companies must meet Business Expansion and Support Act (BEST) criteria for the county in which they are located. The tax credit amounts are as follows for all Tiers: An additional job tax credit of \$1,250 per job; investment tax credit of 5%; or optional investment tax credit of 10%. Companies that create 400 or more new jobs, invest \$20 million or more in new and expanded facilities, and increase their port traffic by more than 20% above their base year port traffic may take both job tax credits and investment tax credits. The credit is claimed by filing the appropriate form for the applicable credit (job tax: Form IT-CA; investment tax: Form IT-IC or optional: Form IT-OIC) with the tax return and providing a statement with port numbers to verify the increase in port traffic. For more information, refer to O.C.G.A. §48-7-40.15.

**115 Bank Tax Credit.** All financial institutions that conduct business or own property in Georgia are required to file a Georgia Financial Institutions Business Occupation Tax Return, Form 900. Effective on or after January 1, 2001, a depository financial institution with a Sub Selection can pass through the credit to its shareholders on a pro rata basis. Credits claimed but not used may be carried forward for five years. For taxable years beginning on or after January 1, 2025, any credits generated and passed down to the shareholders but not used by the shareholders may be carried forward for three years. For more information, refer to O.C.G.A. §48-7-29.7.

**118 New Facilities Jobs Credit.** For business enterprises who first qualified in a taxable year beginning before January 1, 2009, \$450 million in qualified investment property must be purchased for the project within a six-year period. The manufacturer must also create at a minimum 1,800 new jobs within a six-year period. For business enterprises who first qualify in a taxable year beginning on or after January 1, 2009; the definition of business enterprise is any enterprise or organization which is registered and authorized to use the Federal employment verification system known as "E-Verify" or any successor Federal employment verification system and is engaged in or carrying on any business activities within this state. Retail businesses are not included in the definition of a business enterprise. The business enterprise must meet the job creation requirement and either the qualified investment requirement, \$450 million qualified investment property, or the payroll requirement, \$150 million in total annual of Georgia W-2 reported payroll within the six-year period. For tax years beginning on or after January 1, 2012, the job creation requirement is extended if certain amounts of qualified investment property are purchased. After an affirmative review of the application by a panel, the business enterprise is rewarded with the new facilities job tax credit.

The credit is \$5,250 per job created. The credit offsets income tax liability and any excess credit may be used to offset withholding taxes. There is a 10-year carryforward of any unused tax credit. For applications approved on or after January 1, 2025, the taxpayer shall repay the credits received for the project if it engages in the following prohibited activities:

1. Voluntarily grants recognition rights for employees solely and exclusively on the basis of signed labor organization authorization cards if the selection of a bargaining representative may instead be conducted through a secret ballot election;
2. Voluntarily disclose an employee's personal contact information to a labor organization, or a third party acting on behalf of a labor organization without the employee's prior written consent, unless otherwise required by state or federal law; or
3. Require a subcontractor to engage in either of the two previously listed prohibited activities. For more information, refer to O.C.G.A. §§48-7-40.24 and 50-7-19.

**119 Electric Vehicle Charger Credit.** This is a credit for a business enterprise for the purchase of an electric vehicle charger located in the State of Georgia. The credit is the lesser of 10% of the cost of the charger or \$2,500. For more information, refer to O.C.G.A. § 48-7-40.16.

**120 New Manufacturing Facilities Property Credit.** This is an incentive for a manufacturer who has operated a manufacturing facility in this state for at least 3 years and who spends \$800 million on a new manufacturing facility in this state. There is also the requirement that the number of full-time employees equal or exceed 1,800. However, these jobs do not have to be new jobs to Georgia. An application is filed which a panel must approve. The benefit awarded to a manufacturer is a credit against taxes equal to 6 percent of the cost of all qualified investment property purchased or acquired. The total credit allowed is \$50 million. The credit offsets income tax liability and any excess may be used to offset withholding taxes. There is a 15-year carry forward of any unused tax credit. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for 10 years. There are different provisions for certain high-impact aerospace defense projects. For more information, refer to O.C.G.A. §48-7-40.25.

**121 Historic Rehabilitation Credit for Historic Homes.** For tax years beginning January 1, 2022 and later, this Credit Code no longer applies. Taxpayers seeking to utilize Historic Rehabilitation Credits should refer to the summaries for Code 135 and Code 149 for further information.

The following information applies to taxable years occurring before taxable year January 1, 2022:

A credit will be available for the certified rehabilitation of a historic home. Standards set by the Georgia Department of Community Affairs must be met. For taxable years beginning on or after January 1, 2009, a credit not to exceed \$100,000 for a historic home will be available. For more information, refer to O.C.G.A. §48-7-29.8 and Revenue Regulation 560-7-8-.56 or the Georgia Department of Community Affairs website.

**122 Film Tax Credit (use code 133 if the credit is for a Qualified Interactive Entertainment Production Company).** Production companies which have at least \$500,000 of qualified expenditures in a state certified production may claim this credit. Certification must be approved through the Georgia Department of Economic Development (DECD). The credit is equal to 20 percent of the base investment in the state, with an additional 10 percent for including a qualified Georgia promotion in the state certified production. There are special calculation provisions for production companies whose average annual total production expenditures in this state exceeded \$30 million for 2002, 2003 and 2004. This credit may be claimed against 100 percent of the production company's income tax liability, while any excess may be used to offset the production company's withholding taxes. To claim the credit against withholding, the production company must file Form IT-WH as provided in Revenue Regulation 560-7-8-.45. The production company also has the option of selling the tax credit to a Georgia taxpayer. For projects certified by DECD on or after January 1, 2021, that exceed \$2.5 million in credit, the production company must apply and receive an audit under O.C.G.A. § 48-7-40.26 and Revenue Regulation 560-7-8-.45 before the credit is claimed or utilized in any manner. For projects certified by DECD on or after January 1, 2022 that exceed \$1.25 million in credit, the production company must apply and receive an audit under O.C.G.A. § 48-7-40.26 and Revenue Regulation 560-7-8-.45 before the credit is claimed or utilized in any manner. For projects certified by DECD on or after January 1, 2023, the production company must apply and receive an audit under O.C.G.A. § 48-7-40.26 and Revenue Regulation 560-7-8-.45 before the credit is claimed or Page 5 Revised February 3, 2025 utilized in any manner. For more information, refer to O.C.G.A. §48-7-40.26.

**124 Land Conservation Credit.** This provides for an income tax credit for the qualified donation of real property that qualifies as conservation land. Property donated to increase building density levels or property that will be used or is associated with the playing of golf shall not be eligible.

Taxpayers will be able to claim a credit against their state income tax liability not exceeding 25 percent of the fair market value of the property, or 25 percent of the difference between the fair market value and the amount paid to the donor if the donation is effected by a sale for less than fair market value, up to a maximum credit of \$250,000 per individual, and \$500,000 per corporation, and \$500,000 per partnership. However, the partners of the partnership are subject to the per individual and per corporation limits. The amount of the credit used in any one year may not exceed the taxpayer's income tax liability for that taxable year. Any unused portion of the credit may be carried forward for ten succeeding years. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for five years. The Georgia Department of Natural Resources will certify that such donated property is suitable for conservation purposes. Please note that the Georgia Department of Natural Resources cannot accept new applications after December 31, 2026. A copy of this certificate must be filed with the taxpayer's tax return in order to claim the credit. This credit should be claimed on Form IT- CONSV. The taxpayer beginning January 1, 2012, has the option of selling the credit to a Georgia Taxpayer. For more information, refer to O.C.G.A. §48-7-29.12 and Regulation 560-7-8-.50. For donations in taxable years beginning on or after January 1, 2013, to claim the credit, Form IT-CONSV, the DNR certification, the State Property Commission's determination, and the appraisal must be attached to the income tax return; and the taxpayer must add back to Georgia taxable income the amount of any Federal charitable contribution related to the Georgia conservation credit. For donations made on or after June 1, 2022, the aggregate amount of tax credits shall not exceed \$4 million per calendar year and the taxpayer must request preapproval.

**125 Qualified Education Expense Credit.** This provides a tax credit for qualified educational expenditures made to a student scholarship organization. The credit is allowed on a first come, first served basis. The aggregate amount of the tax credit allowed to all taxpayers cannot exceed \$100 million per tax year for tax years ending before January 1, 2023. For tax years beginning on or after January 1, 2023, the aggregate amount of the tax credit allowed to all taxpayers cannot exceed \$120 million per tax year. The taxpayer must add back to Georgia taxable income that part of any federal charitable contribution deduction taken on a federal return for which a credit is allowed. for a tax year. The credit must be claimed within one year instead of the normal three-year statute of limitation period. Credits claimed but not used may be carried forward for five years. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for three years. Taxpayers must request preapproval to claim this credit on Form IT-QEE-TPI through the Georgia Tax Center.

For more information, refer to O.C.G.A. §48-7-29.16 and Revenue Regulation 560-7-8-.47.

**126 Seed-Capital Fund Credit.** This provides tax credits for certain qualified investments into a research fund, or a legal entity in which the research fund has invested, made on or after July 1, 2008. Credits claimed but not used may be carried forward for 10 years. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for five years. For more information, refer to O.C.G.A. §§48-7-40.27 and 48-7-40.28 and Revenue Regulation 560-7-8-.49.

**128 Wood Residuals Credit.** This provides a tax credit for transporting or diverting wood residuals to a renewable biomass qualified facility on or after July 1, 2008. The aggregate amount of tax credits allowed for both the clean energy property tax credit and the wood residuals tax credit is \$2.5 million for calendar years 2008, 2009, 2010, 2011; and \$5 million for calendar years 2012, 2013, and 2014. Taxpayers must request preapproval to claim this credit on Form IT-WR-AP. Credits claimed but not used may be carried forward for succeeding years' tax liability. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for three years. For more information, refer to O.C.G.A. §48-7-29.14 and Revenue Regulation 560-7-8-.48.

**129 Qualified Health Insurance Expense Credit.** An employer, who employs 50 or fewer persons either directly or whose compensation is reported on Form 1099, is allowed a tax credit for qualified health insurance expenses in the amount of \$250.00 for each employee enrolled for twelve consecutive months in a qualified health insurance plan. Qualified health insurance means a high deductible health plan as defined by Section 223 of the Internal Revenue Code. The qualified health insurance must be made available to all employees and compensated individuals of the employer pursuant to the applicable provisions of Section 125 of the Internal Revenue Code. The total amount of the tax credit for a taxable year cannot exceed the employer's income tax liability. Credits claimed but not used may be carried forward for succeeding years' tax liability. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for three years. The qualified health insurance premium expense must equal at least \$250 annually. For more information, refer to O.C.G.A. §48-7-29.13.

**130 Quality Jobs Credit.** For tax years beginning on or after January 1, 2009, a taxpayer creating at least 50 "new quality jobs" may be entitled to a credit provided certain conditions are met.

A “new quality job” means a job that: 1) Is located in this state; 2) Has a regular work week of 30 hours or more; 3) Is not a job that is or was already located in Georgia regardless of which taxpayer the individual performed services for; 4) which pays at or above 110 percent of the average wage of the county in which it is located; and 5) For a taxpayer that initially claimed the credit in a taxable year beginning before January 1, 2012, the job has no predetermined end date. The credit amount varies depending upon the pay of the new quality jobs. The credit must be claimed within one year instead of the normal three-year statute of limitation period. The taxpayer may claim the credit in years one through five for new quality jobs created in year one and may continue to claim newly created new quality jobs through year seven and claim the credit on each of those new quality jobs for five years. The credit may be used to offset 100 percent of the taxpayer’s Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer’s tax liability in a taxable year, Page 6 Revised February 3, 2025 the excess may be taken as a credit against such taxpayer’s quarterly or monthly withholding tax. To claim the credit against withholding, a taxpayer must file Form IT-WH as provided in Revenue Regulation 560-7-8-.51. For a taxpayer that initially qualifies to claim the credit in a taxable year beginning on or after January 1, 2016, the term “taxpayer” means any person required by law to file a return or to pay taxes, except that any taxpayer may elect to consider the jobs within its disregarded entities, as defined in the Internal Revenue Code, for purposes of calculating the number of new quality jobs created by the taxpayer. Such election shall be irrevocable and must be made on the initial qualifying return (on Form IT-QJ) or within one year of the earlier of the date the initial qualifying return was filed or the date such return was due, including extensions. In the event such election is made, such disregarded entities shall not be separately eligible for the credit. Also, if the first date on which the taxpayer, pursuant to the provisions of Code Section 48-7-101, withhold wages for employees in this state occurs in a taxable year beginning on or after January 1, 2017, the taxpayer has two years to employ at least 50 persons in new quality jobs in this state instead of the prior one-year period. In 2017, the statute was changed to provide that only a taxpayer that completes the creation of a qualified project in a taxable year beginning on or after January 1, 2017 is eligible to begin a subsequent seven-year job creation period. For a taxpayer that initially qualifies to claim the credit in a tax year beginning on or after January 1, 2020, the 50 new quality jobs requirement is reduced if the jobs are located in a rural county as defined in the statute.

For taxable years beginning in 2020 and 2021, taxpayers that claimed the quality jobs tax credit in a taxable year beginning on or after January 1, 2019 and before December 31, 2019, have the option to utilize the number of new quality jobs that the taxpayer claimed in the taxable year beginning on or after January 1, 2019 and before December 31, 2019; or calculate the number of new quality jobs based on the number of new quality jobs created and maintained in that respective tax year. For a taxpayer that initially qualifies to claim the credit in a taxable year beginning on or after January 1, 2023, the term "taxpayer" means any person required by law to file a return or to pay taxes, except that any taxpayer may elect to consider the jobs within its disregarded entities, as defined in the Internal Revenue Code, for purposes of calculating the number of new quality jobs created by the taxpayer, and except that organizations exempt from tax pursuant to Code Section 48-7-25 are "taxpayers" only to the extent that a trade or business operated by such organization generates unrelated business income as defined in Section 512 of the Internal Revenue Code. Such taxpayers qualify to claim the credit only for the projects and investments related to such trade or business and can only elect jobs for such trade or business to qualify as new quality jobs. For more information, refer to O.C.G.A. §48-7- 40.17 and Revenue Regulation 560-7-8-.51.

**131 Alternate Port Activity Tax Credit.** O.C.G.A. §48-7-40.15A provides an alternate port tax credit. The definitions of "base year port traffic" and "port traffic" include imports and exports of product. It allows the credit to any business enterprise located in a tier two or three county established pursuant to O.C.G.A. §48-7-40 and in a less developed area established pursuant to O.C.G.A. §48-7-40.1 and which qualifies and receives the tax credit under O.C.G.A. §48-7- 40.1 and which:

- 1.Consists of a distribution facility of greater than 650,000 square feet in operation in this state prior to December 31, 2008;
- 2.Distributes product to retail stores owned by the same legal entity or its subsidiaries as such distribution facility; and
- 3.Has a minimum of 8 retail stores in this state in the first year of operations. The business enterprise shall not be authorized to claim both this credit and the port credit provided in O.C.G.A. §48-7-40.15, unless such business enterprise has increased its port traffic of products during the previous twelve-month period by more than 20 percent above its base year port traffic, and also has increased employment by 400 or more no sooner than January 1, 1998. The tax credit, in addition to the tax credit under O.C.G.A. §48-7-40, shall be limited to an amount not greater than 50 percent of the taxpayer's state income tax liability which is attributable to income derived from operations in this state for that taxable year. No credit may be claimed and allowed under this code section for any jobs created on or after January 1, 2015.

**132 Qualified Investor Tax Credit.** This provides a 35% credit for amounts invested in a registered qualified business. The aggregate amount of credit allowed an individual person for one or more qualified investments in a single taxable year, whether made directly or by a pass-through entity and allocated to such individual, shall not exceed \$50,000.00. The credit is available for investments made in 2011, 2012, 2013, 2014, 2015, 2016, 2017, and 2018. The credit is claimed two years later, in 2013, 2014, 2015, 2016, 2017, 2018, 2019, and 2020, respectively. The aggregate amount of tax credits allowed is \$10 million for investments made in calendar years 2011, 2012, and 2013; and \$5 million for investments made in calendar years 2014, 2015, 2016, 2017, and 2018. The taxpayer must get approval as provided in O.C.G.A. §48-7-40.30 before claiming the credit. This became effective January 1, 2011. See O.C.G.A. §48-7-40.30 and Regulation 560-7-8-.52 for more information.

**133 Film Tax Credit for A Qualified Interactive Entertainment Production**

**Company.** For taxable years beginning during 2013, the aggregate amount of film tax credits allowed for qualified interactive entertainment production companies and their affiliates which are qualified interactive entertainment production companies shall not exceed \$25 million. Such cap for taxable years beginning in 2014 and later is \$12.5 million for each year. The maximum credit for any qualified interactive entertainment production company and its affiliates which are qualified interactive entertainment production companies is \$5 million for taxable years beginning in 2013, 1.5 million for taxable years beginning in 2014 and later. For taxable years beginning in 2014 through 2017, no qualified interactive entertainment production company shall be allowed to claim an amount of tax credits for any single year in excess of its total aggregate payroll expended to employees working within Georgia for the calendar year directly preceding the start of the year the qualified interactive entertainment production company claims the film tax credit. For taxable years beginning in 2018 and later, no qualified interactive entertainment production company shall be allowed to claim an amount of tax credits for any single year in excess of its total aggregate payroll expended to employees working within Georgia for the taxable year the qualified interactive entertainment production company claims the film tax credit. The amount in excess of these limits is not eligible for carry forward to the succeeding years' tax liability, nor shall such excess amount be eligible for use against the qualified interactive entertainment production company's quarterly or monthly payment under Code Section §48-7-103, nor shall such excess amount be assigned, sold, or transferred to any other taxpayer.

For taxable years beginning in 2014 through 2017 before the Georgia Department of Economic Development issues its approval to the qualified interactive entertainment production company for the qualified production activities related to interactive entertainment, the qualified interactive entertainment production company must certify to the Department of Revenue that it maintains a business location physically located in Georgia and that it had expended a total aggregate payroll of \$500,000.00 or more for employees working within Georgia during the calendar year directly preceding the start of the taxable year of the qualified interactive entertainment production company. For taxable years beginning in 2018 and later before the Georgia Department of Economic Development issues its approval to the qualified interactive entertainment production company for the qualified production activities related to interactive entertainment, the qualified interactive entertainment production company must certify to the Department of Revenue that it maintains a business location physically located in Georgia and that it had expended or intends to expend a total aggregate payroll of \$250,000.00 or more for employees working within Georgia during the taxable year the qualified interactive entertainment production company claims the credit; if these requirements are met the Department of Revenue will issue a certification. For the taxable years beginning in 2013, 2014, and 2015, the credits are allowed on a first-come first-served basis based on the date the film tax credits are claimed. For taxable years beginning in 2016 and later, the qualified interactive entertainment production company must request preapproval to claim the credit and must report certain information to the Department. The credit can be sold to a Georgia taxpayer. See O.C.G.A. §48-7-40.26 and Regulation 560-7-8-.45 for more information.

**135 Historic Rehabilitation Tax Credit for any Other Certified Structure. For tax year 2022, this Code should only be used for Other Certified Structures earning more than \$300K in Credits.** For tax years prior to January 1, 2022, Credit Code 135 is used for any rehabilitation that is not a Historic Home Rehabilitation. For taxable years beginning on or after January 1, 2022 but before January 1, 2023, this Credit Code is used for any Other Certified Structures earning more than \$300,000 in credits. Other Certified Structures earning \$300,000 or less for the 2022 taxable year should refer to Credit Code 149 below for further information. For taxable years beginning on or after January 1, 2017 and before January 1, 2022, the aggregate amount of credits available under this Credit Code is \$25,000,000 per calendar year. For taxable years beginning on or after January 1, 2017, a taxpayer must receive preapproval as provided in DOR's regulation and the credit can be sold to a Georgia taxpayer as provided in DOR's regulation. For taxable years beginning on or after January 1, 2023, use Credit Code 153. For more information, refer to O.C.G.A. § 48-7-29.8 and Revenue Regulation 560-7-8-.56.

**136 Qualified Rural Hospital Organization Expense Tax Credit.** This provides a tax credit for a donation to a Rural Hospital Organization. The credit is allowed on a first-come, first-served basis. The aggregate amount allowed for all taxpayers cannot exceed \$60 million per tax year for tax years beginning before January 1, 2023. For tax years beginning on or after January 1, 2023, the aggregate amount allowed for all taxpayers cannot exceed \$75 million per tax year. For tax years beginning on or after January 1, 2025, the aggregate amount allowed for all taxpayers cannot exceed \$100 million per tax year. The taxpayer must add back to Georgia taxable income that part of any Federal charitable contribution deduction related to the credit. Taxpayers must request preapproval to claim this credit. Starting in 2025, a taxpayer preapproved by the commissioner on or before September 30 shall make the contribution within 180 days after receiving notice of preapproval, but not later than October 31. A taxpayer preapproved after September 30 shall make the contribution on or before December 31. If a taxpayer desires to make a contribution to an individual rural hospital organization that would cause such rural hospital organization to exceed its maximum amount of contributions for that year, the contribution will not be denied in its entirety. Instead, the contribution will be approved with the proportional amount of the desired contribution up to the rural hospital organization's maximum allowed amount and any remainder shall be attributed to the rural hospital organization ranked with the highest financial need that has not yet received the maximum amount of contributions for that year. For more information, refer to O.C.G.A. §48-7-29.20 and Revenue Regulation 560-7-8-.57.

**138 Postproduction Film Tax Credit.** Effective for taxable years beginning on or after January 1, 2018 and before January 1, 2023, postproduction companies that have at least \$500,000 in qualified postproduction expenditures may claim this tax credit if they have received preapproval from the Department. Postproduction companies must request certification and preapproval electronically from the Department through the Georgia Tax Center. The aggregate amount of tax credits allowed is \$10 million per tax year through 2022; and the maximum credit allowed for any postproduction company and its affiliates that are postproduction companies is \$2 million. Any excess credit may be used to offset the postproduction company's withholding taxes; and the credit may be sold by the postproduction company to a Georgia taxpayer. For more information, refer to O.C.G.A. §48-7-40.26A and Revenue Regulation 560-7-8-.59.

**139 Small Postproduction Film Tax Credit.** Effective for taxable years beginning on or after January 1, 2018 and before January 1, 2023, small postproduction companies that have at least \$100,000 but less than \$500,000 in qualified postproduction expenditures may claim this tax credit if they have received preapproval from the Department. Small postproduction companies must request certification and preapproval electronically from the Department through the Georgia Tax Center. The aggregate amount of tax credits allowed is \$1 million per tax year through 2022. Any excess credit may be used to offset the small postproduction company's withholding taxes; and the credit may be sold by the small postproduction company to a Georgia taxpayer. For more information, refer to O.C.G.A. §48-7-40.26A and Revenue Regulation 560-7-8-.59.

**140 Qualified Education Donation Tax Credit.** Effective for taxable years beginning on or after January 1, 2018, this credit is allowed on a first-come first-served basis. The aggregate amount of the tax credit allowed to all taxpayers cannot exceed \$5 million per tax year for taxable years ending on or before December 31, 2023, or \$15 million for the tax year 2024 and all subsequent tax years. The taxpayer must add back to Georgia taxable income that part of any Federal charitable contribution deduction taken on a Federal return for which a credit is allowed. Taxpayers must request preapproval electronically from the Department through the Georgia Tax Center. Credits claimed but not used Page 8 Revised February 3, 2025 may be carried forward for five years. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for three years. For more information, refer to O.C.G.A. §48-7-29.21 and Revenue Regulation 560-7-8-.60.

**141 Musical Tax Credit.** Effective for taxable years beginning on or after January 1, 2018 and before January 1, 2023, a production company that meets or exceeds \$500,000 in qualified production expenditures in a taxable year for a musical or theatrical performance; or \$250,000 in qualified production expenditures in a taxable year for a recorded musical performance which is incorporated into or synchronized with a movie, television, or interactive entertainment production; or \$100,000 in qualified production expenditures in a taxable year for any other recorded musical performance may claim this tax credit if they have received a pre-certification from the Georgia Department of Economic Development and preapproval from the Department. Production companies must request preapproval electronically from the Department through the Georgia Tax Center.

The aggregate amount of tax credits allowed is: for taxable years beginning on or after January 1, 2018 and before January 1, 2019, \$5 million, and the maximum credit amount allowed for any production company and its affiliates that are production companies shall not exceed \$1 million; for taxable years beginning on or after January 1, 2019 and before January 1, 2020, \$10 million, and the maximum credit amount allowed for any production company and its affiliates that are production companies shall not exceed \$2 million; for taxable years beginning on or after January 1, 2020 and before January 1, 2023, \$15 million, and the maximum credit amount allowed for any production company and its affiliates that are production companies shall not exceed \$3 million. Any excess credit may be used to offset the production company's withholding taxes. For more information, refer to O.C.G.A. §48-7-40.33 and Revenue Regulation 560-7-8-.61.

**142 Rural Zone Tax Credits.** Effective for taxable years beginning on or after January 1, 2018, certified entities and eligible businesses that have received certification from the Georgia Department of Community Affairs may claim this tax credit. Standards set by the Georgia Department of Community Affairs must be met. Credits claimed but not used may be carried forward for 10 years. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for five years. This credit will be repealed on December 31, 2032. For more information, refer to O.C.G.A. §48-7-40.32 and Revenue Regulation 560-7-8-.62.

**143 Agribusiness and Rural Jobs Tax Credit.** Effective for taxable years beginning on or after January 1, 2018, a rural investor that has made a capital investment in a rural fund and has received certification from the Georgia Department of Community Affairs may claim this tax credit. Standards set by the Department of Community Affairs must be met. For more information, refer to O.C.G.A. §33-1-25 and Revenue Regulation 560-7-8-.63.

**144 Post-Consumer Waste Materials Tax Credit.** Effective for taxable years beginning on or after January 1, 2018, a qualified employer that operates a facility in Georgia that recycles post-consumer waste materials into polyester bulk continuous filament fibers may claim this tax credit. The credit may be used to offset the qualified employer's withholding taxes. This credit will be repealed on December 31, 2023. For more information, refer to O.C.G.A. §48-7- 40.35.

**146 Railroad Track Maintenance Tax Credit.** Effective for taxable years beginning on or after January 1, 2019 and ending on or before December 31, 2026, a Class III railroad must request preapproval electronically from the Department through the Georgia Tax Center for this credit.

For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for three years. The credit can be sold to a Georgia taxpayer as provided in the regulation. For more information, refer to O.C.G.A. §48-7-40.34 and Revenue Regulation 560-7-8-.64.

**147 Personal Protective Equipment Manufacturer Jobs Tax Credit.** Effective for taxable years beginning on and after January 1, 2020 and if certain requirements are met, a personal protective equipment manufacturer that qualifies for and claims the jobs tax credit under O.C.G.A. §48-7-40 or O.C.G.A. §48-7-40.1, may claim an additional job tax credit of \$1,250 per job for jobs engaged in the qualifying activity of manufacturing personal protective equipment. The credit may be used to offset 100 percent of the taxpayer's Georgia income tax liability in the taxable year. Credits claimed but not used may be carried forward for 10 years. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for five years. Where the amount of such credit exceeds the taxpayer's tax liability in a taxable year, the excess may be taken as a credit against such taxpayer's quarterly or monthly withholding tax. To claim the credit against withholding, a taxpayer must file Form IT-WH timely. No credit shall be claimed and allowed for jobs created on or after January 1, 2025. No taxpayer shall be eligible for this tax credit for any job for which the taxpayer claims the tax credit provided for under O.C.G.A. §48-7-40.1B. For more information, refer to O.C.G.A. §48-7-40.1A and Revenue Regulation 560-7-8-.66.

**148 Life Sciences Manufacturing Job Tax Credit.** For taxable years beginning on and after January 1, 2021 and if certain requirements are met, a medical equipment and supplies manufacturer or pharmaceutical and medicine manufacturer that qualifies for and claims the jobs tax credit under O.C.G.A. §48-7-40 or O.C.G.A. §48-7-40.1 may claim an additional job tax credit of \$1,250 per job for jobs engaged in the qualifying activity of manufacturing medical equipment or supplies or manufacturing pharmaceuticals or medicine. The credit may be used to offset 100 percent of Page 9 Revised February 3, 2025 the taxpayer's Georgia income tax liability in the taxable year. Credits claimed but not used may be carried forward for 10 years. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for five years. Where the amount of such credit exceeds the taxpayer's tax liability in a taxable year, the excess may be taken as a credit against such taxpayer's quarterly or monthly withholding tax. To claim this credit against withholding, a taxpayer must file Form IT-WH timely.

No taxpayer shall be eligible for this tax credit for any job for which the taxpayer claims the tax credit provided for under O.C.G.A. §48-7-40.1A, or for any job created pursuant to O.C.G.A. §48-7-40 or §48-7-40.1 prior to July 1, 2021. For more information, refer to O.C.G.A. §48-7-40.1B and Revenue Regulation 560-7-8-.67.

**149 Historic Rehabilitation Tax Credit for Historic Homes and Other Certified Structures Earning \$300K or less.** For taxable years on or after January 1, 2022, this Credit Code applies to all Historic Homes and any Other Certified Structure earning \$300,000 in credits or less. For taxable years beginning on or after January 1, 2022 but before January 1, 2023, the aggregate amount of credits available under this Credit Code is \$5,000,000 per calendar year. For taxable years beginning on or after January 1, 2017, a taxpayer must receive preapproval as provided in DOR's regulation and the credit can be sold to a Georgia taxpayer as provided in DOR's regulation. For taxable years beginning on or after January 1, 2023, use Credit Code 152 for historic homes and Credit Code 153 for other certified structures. For more information, refer to O.C.G.A. §48-7-29.8 and Revenue Regulation 560-7-8-.56.

**150 Qualified Law Enforcement Donation Credit.** For taxable years beginning on or after January 1, 2023, and ending on or before December 31, 2027, a taxpayer is allowed a tax credit for donations made to qualified law enforcement foundations for a local law enforcement unit (any agency, office or department of a county, municipality, or consolidated government). The aggregate amount of tax credits allowed shall not exceed \$75 million per calendar year. Each qualified law enforcement foundation shall be limited to accepting \$3 million per year of contributions. The total amount of the tax credit for a taxable year cannot exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the taxpayer against the succeeding five years' tax liability. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for three years. The credit shall not be allowed for the taxpayer against prior years' tax liability. Taxpayers must request preapproval to claim this credit on Form ITQLED-TPI through the Georgia Tax Center. For more information, refer to O.C.G.A. § 48-7-29.25 and Regulation 560-7-8-.69.

**151 Qualified Foster Child Donation Credit.** For taxable years beginning on or after January 1, 2023, a taxpayer is allowed a tax credit for donations made to qualified foster child support organizations. The aggregate amount of tax credit allowed shall not exceed \$20 million per calendar year. The total amount of the tax credit for a taxable year cannot exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the taxpayer against the succeeding five years' tax liability.

For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for three years. The credit shall not be allowed for the taxpayer against prior years' tax liability. Taxpayers must request preapproval to claim this credit on Form IT-QFCD-TPI through the Georgia Tax Center. For more information, refer to O.C.G.A. § 48-7-29.24 and Regulation 560-7-8-.68.

**152 Historic Rehabilitation Credit for Historic Homes.** A credit is available for tax years 2023 through 2029 for the certified rehabilitation of a historic home. Standards set by the Georgia Department of Community Affairs must be met. Credits for a historic home cannot exceed \$100,000 in any 120-month period and the aggregate amount of credits available for 2023 through 2029 is \$5,000,000 per calendar year. For more information, refer to O.C.G.A. § 48-7-29.8 and Regulation 560-7-8-.56 or the Georgia Department of Community Affairs website.

**153 Historic Rehabilitation Credit for Other Certified Structures.** A credit is available for tax years 2023 through 2029 for the certified rehabilitation of a certified structure other than a historic home. Standards set by the Georgia Department of Community Affairs must be met. The aggregate amount of credits available for 2023 through 2029 is \$30,000,000 per calendar year. For taxable years beginning on or after January 1, 2023, a taxpayer must receive preapproval as provided in DOR's regulation and the credit can be sold to a Georgia taxpayer as provided in DOR's regulation. For more information, refer to O.C.G.A. § 48-7-29.8 and Regulation 560-7-8-.56 or the Georgia Department of Community Affairs website.

**154 Rural Health Care Professional Credit.** O.C.G.A. §48-7-29.26 provides for a \$5,000 tax credit for rural health care professionals, which mean a dentist or physician who practices and resides in a rural county. The rural health care professional must be licensed to practice dentistry or medicine in the field of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery in this state. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. The aggregate amount of tax credits allowed shall not exceed \$2 million for any calendar year. This credit cannot be claimed with the Rural Physicians Credit (Credit Code 207) in the same taxable year. This credit is allowed on a first come, first served basis. No credit shall be allowed for a rural health care professional who has previously practiced in a rural county, unless after May 15, 2024, that rural health care professional returns to practice in a rural county after having practices in a county other than a rural county for at least three years.

For a list of rural counties, please visit <https://dor.georgia.gov/listing-rural-counties-purposes-rural-physician-credit>. For more information, refer to O.C.G.A. §48-7-29.26.

**201 Disabled Person Home Purchase or Retrofit Credit.** O.C.G.A. §48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer's income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost or \$125 to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:

- One no-step entrance allowing access into the residence.
- Interior passage doors providing at least a 32-inch- wide opening.
- Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
- Light switches and outlets placed in accessible locations.

To qualify for this credit, the disabled person must be permanently disabled and issued a permanent parking permit by the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue. This credit can be carried forward three years. For more information, see Regulation 560-7-8-.44.

**202 Child and Dependent Care Expense Credit.** O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child and dependent care expenses. The credit is 30% of the credit claimed and allowed under Section 21 of the Internal Revenue Code and claimed by the taxpayer on the taxpayer's Federal income tax return. This credit cannot be carried forward.

**203 Georgia National Guard/Air National Guard Credit.** O.C.G.A. § 48-7-29.9 provides a tax credit for Georgia residents who are members of the National Guard or Air National Guard and are on active duty full time in the United States Armed Forces, or active duty training in the United States Armed Forces for a period of more than 90 consecutive days. The credit shall be claimed and allowed in the year in which the majority of such days are served. In the event an equal number of consecutive days are served in two calendar years, then the exclusion shall be claimed and allowed in the year in which the ninetieth day occurs. The credit shall apply with respect to each taxable year in which such member serves for such qualifying period of time. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability.

Qualified life insurance premiums are the premiums paid for insurance coverage through the service member's Group Life Insurance Program administered by the United States Department of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding years' tax liability. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for three years.

**204 Qualified Caregiving Expense Credit.** O.C.G.A. §48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member. The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

**206 Disaster Assistance Credit.** O.C.G.A. §48-7-29.4 provides for a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management and Homeland Security Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. For taxable years beginning on or after January 1, 2025, any credits generated but not used may be carried forward for three years. The approval letter from the disaster assistance agency must be enclosed with the return. The following types of assistance qualify:

- Grants from the Department of Human Services Individual and Family Grant Program. Grants from GEMA/HS and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

**207 Rural Physicians Credit.** O.C.G.A. §48-7-29 provides for a \$5,000 tax credit for a person qualifying as a rural physician on or before May 15, 2024. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2022, the United States Page 11 Revised February 3, 2025 Decennial Census of 2020 is used (see regulation 560-7-8-.20 for transition rules). For taxable years beginning on or after January 1, 2024, a rural county is defined as a population of less than 50,000 according to the United States decennial census of 2020 or any future such census; provided, however, that for counties which contain a military base or installation, the military personnel and their dependents living in such county shall be excluded from total population of such county for purposes of this definition. A listing of rural counties for purposes of the rural physicians credit may be obtained at the following web page:  
<https://dor.georgia.gov/listing-rural-counties-purposes-rural-physician-credit>.
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.

**208 Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and before January 1, 2021.** Georgia Code § 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18.

This credit applies to adoptions occurring in the taxable years beginning on or after January 1, 2008 and before January 1, 2021. Any unused credit can be carried forward until used.

**209 Eligible Single-Family Residence Tax Credit.** O.C.G.A. §48-7-29.17 provides taxpayers a credit for the purchase of an eligible single-family residence located in Georgia. An eligible single-family residence is a single-family structure (including a condominium unit as defined in O.C.G.A. §44-3-71) that is occupied for residential purposes by a single family, that is:

- a) Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or
- b) A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or
- c) An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness. A taxpayer is allowed the tax credit for a purchase of one eligible single-family residence made between June 1, 2009 and November 30, 2009. The credit amount is the lesser of 1.2 percent of the purchase price of the eligible single-family residence or \$1,800.00. The amount of the tax credit that may be claimed and allowed in a single tax year cannot exceed the lesser of 1/3 of the credit or the taxpayer's income tax liability. Any unused tax credit can be carried forward but cannot be carried back.

**210 Other States Tax Credit.** Georgia allows a credit for tax paid to another state on income taxable to Georgia and the other state. Use the worksheets in the IT-511 Instruction Booklet to compute the other state(s) tax credit for full-year and part-year residents (nonresidents are not allowed the credit).

**211 Low Income Tax Credit.** You may claim the low income credit if your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent on another taxpayer's Federal or Georgia income tax return. Part-year residents may only claim the credit if they were residents at the end of the tax year. Taxpayers filing a separate return for a taxable year in which a joint return could have been filed can only claim the credit that would have been allowed had a joint return been filed. You cannot claim this credit if you are an inmate in a correctional facility.

This credit must be claimed on or before the end of the 12th month following the close of the tax year. The credit cannot exceed the taxpayer's income tax liability.

**212 Community Based Faculty Preceptor Tax Credit.** O.C.G.A. § 48-7-29.22 provides an income tax credit for a community based faculty preceptor that conducts a preceptorship rotation(s). This tax credit is applicable for taxable years beginning on or after January 1, 2019 and ending on or before December 31, 2026. For a community based faculty preceptor who is a physician as defined in O.C.G.A. §43-34-21, the credit shall accrue on a per preceptorship rotation basis in the amount of \$500 for the first, second, or third preceptorship rotation and \$1,000 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. For a community based faculty preceptor who is an advanced practice registered nurse as defined in O.C.G.A. §43-26-3 or a physician assistant as defined in O.C.G.A. §43-34-102, the credit shall accrue on a per preceptorship rotation basis in the amount of \$375 for the first, second, or third preceptorship rotation and \$750 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. An individual shall not accrue credit for more than ten preceptorship rotations in one calendar year. The credit cannot be carried forward and cannot be carried back. Certification from the Area Health Education Centers Program Office at Augusta University must be enclosed with the return.

**213 Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021.** O.C.G.A. §48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. This credit applies to adoptions occurring in taxable years beginning on or after January 1, 2021. The amount of the credit is \$6,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, for five taxable years and \$2,000 per qualified foster child per taxable year thereafter, and ending in the year in which the adopted child attains the age of 18. This credit cannot be carried forward.

**214 Teacher Recruitment and Retention Program Tax Credit.** O.C.G.A. §§ 20-2-251 and 48-7-29.23 provide an income tax credit for teachers designated by the Georgia Department of Education (DOE) as a participating teacher in the teacher recruitment and retention program that can be used against their income tax liability in an amount equal to \$3,000 per school year for up to five school years, which must be consecutive. The credit used on any year's tax return Page 12 Revised February 3, 2025 cannot exceed the tax liability for the year. Any unused credit amounts can be carried forward for three years.

Only teachers who have been awarded the credit by DOE are eligible. For more information about the designation, see <https://www.gadoe.org>.

NOTE: The credit type code numbers referenced above are subject to change from year to year. Please review the codes carefully to ensure you list the correct code number. For more details about credits and the latest forms, visit our website at: [dor.georgia.gov](http://dor.georgia.gov).



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