

**GEORGIA DEPARTMENT OF REVENUE**  
**Comparative Summary of State General Fund Receipts**  
(unaudited - 000's)

State General Fund Receipts	<b>For the Month Ended</b>			
	<u>May 2020</u>	<u>May 2019</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 857,106	\$ 887,086	\$ (29,980)	-3.4%
Income Tax - Corporate	\$ 24,451	\$ 41,304	\$ (16,853)	-40.8%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 906,514	\$ 1,045,166	\$ (138,652)	-13.3%
Local Distribution (Note 1)	\$ (449,606)	\$ (530,278)	\$ 80,672	15.2%
Adjustments \ Refunds	\$ (6,973)	\$ (6,579)	\$ (394)	-6.0%
Net Sales and Use Tax - General	\$ 449,935	\$ 508,309	\$ (58,374)	-11.5%
Motor Fuel Taxes	\$ 113,611	\$ 152,843	\$ (39,232)	-25.7%
Tobacco Taxes	\$ 16,748	\$ 18,146	\$ (1,398)	-7.7%
Alcoholic Beverages Tax	\$ 18,825	\$ 16,755	\$ 2,069	12.3%
Property Tax	\$ 2	\$ 8	\$ (6)	-74.1%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 770	\$ 1,223	\$ (453)	-37.1%
Tag, Title and Fees	\$ 28,288	\$ 24,455	\$ 3,834	15.7%
Title Ad Valorem Tax	\$ 32,707	\$ 77,031	\$ (44,324)	-57.5%
Motor Vehicle Subtotal	\$ 61,766	\$ 102,709	\$ (40,944)	-39.9%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 1,542,443</b>	<b>\$ 1,727,161</b>	<b>\$ (184,718)</b>	<b>-10.7%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 5,668	\$ 15,906	\$ (10,238)	-64.4%
Other Interest, Fees & Sales (Note 2)	\$ 32,977	\$ 16,032	\$ 16,945	105.7%
<b>Total State General Fund Receipts</b>	<b>\$ 1,581,089</b>	<b>\$ 1,759,100</b>	<b>\$ (178,011)</b>	<b>-10.1%</b>

State General Fund Receipts	<b>FY 2020</b>				<b>FY 2019</b>				<u>\$ Change</u>	<u>% Change</u>
<b>Net Tax Revenues:</b>										
Income Tax - Individual	\$ 10,666,049	\$ 11,132,836	\$ (466,788)	-4.2%						
Income Tax - Corporate	\$ 885,829	\$ 1,045,445	\$ (159,616)	-15.3%						
<b>Sales and Use Tax - General:</b>										
Sales and Use Tax - Gross	\$ 11,407,655	\$ 11,347,533	\$ 60,122	0.5%						
Local Distribution (Note 1)	\$ (5,677,135)	\$ (5,563,276)	\$ (113,859)	-2.0%						
Adjustments \ Refunds	\$ (84,475)	\$ (59,634)	\$ (24,841)	-41.7%						
Net Sales and Use Tax - General	\$ 5,646,045	\$ 5,724,623	\$ (78,578)	-1.4%						
Motor Fuel Taxes	\$ 1,733,313	\$ 1,673,513	\$ 59,800	3.6%						
Tobacco Taxes	\$ 205,820	\$ 203,495	\$ 2,325	1.1%						
Alcoholic Beverages Tax	\$ 188,012	\$ 179,488	\$ 8,524	4.7%						
Property Tax	\$ 1,119	\$ 1,147	\$ (27)	-2.4%						
<b>Motor Vehicle Revenues:</b>										
Highway Impact Fees	\$ 13,978	\$ 15,149	\$ (1,171)	-7.7%						
Tag, Title and Fees	\$ 345,171	\$ 356,586	\$ (11,415)	-3.2%						
Title Ad Valorem Tax	\$ 617,551	\$ 800,968	\$ (183,417)	-22.9%						
Motor Vehicle Subtotal	\$ 976,701	\$ 1,172,703	\$ (196,002)	-16.7%						
<b>Total Net Taxes - Subtotal</b>	<b>\$ 20,302,887</b>	<b>\$ 21,133,250</b>	<b>\$ (830,363)</b>	<b>-3.9%</b>						
<b>Interest, Fees and Sales:</b>										
Hotel \ Motel Fees	\$ 144,685	\$ 164,025	\$ (19,339)	-11.8%						
Other Interest, Fees & Sales (Note 2)	\$ 363,575	\$ 371,794	\$ (8,219)	-2.2%						
<b>Total State General Fund Receipts</b>	<b>\$ 20,811,147</b>	<b>\$ 21,669,069</b>	<b>\$ (857,922)</b>	<b>-4.0%</b>						

**Footnotes:**

1. The Local Distribution is adjusted with an accrual to reflect payment activity that occurs after the actual distribution (3 business days prior to the end of a month).
2. "Other Interest, Fees & Sales" include payments that have been deposited in the bank, but for which returns may not have been processed. These undistributed tax payments are then re-classified (once the return is processed) to the appropriate revenue tax account. "Other" also includes Unclaimed Property collections.