

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

| State General Fund Receipts              | <b>For the Month Ended</b> |                     | <b>\$ Change</b>  | <b>% Change</b> |
|--|----------------------------|---------------------|-------------------|-----------------|
|  | <b>April 2021</b>          | <b>April 2020</b>   |                   |                 |
| <b>Net Tax Revenues:</b>                 |                            |                     |                   |                 |
| Income Tax - Individual                  | \$ 1,222,640               | \$ 851,660          | \$ 370,980        | 43.6%           |
| Income Tax - Corporate                   | \$ 453,331                 | \$ 91,359           | \$ 361,972        | 396.2%          |
| <b>Sales and Use Tax - General:</b>      |                            |                     |                   |                 |
| Sales and Use Tax - Gross                | \$ 1,351,056               | \$ 995,732          | \$ 355,324        | 35.7%           |
| Local Distribution (Note 1)              | \$ (624,216)               | \$ (491,368)        | \$ (132,848)      | -27.0%          |
| Adjustments \ Refunds                    | \$ (14,203)                | \$ (12,223)         | \$ (1,980)        | -16.2%          |
| Net Sales and Use Tax - General          | \$ 712,637                 | \$ 492,142          | \$ 220,495        | 44.8%           |
| Motor Fuel Taxes                         | \$ 173,458                 | \$ 238,227          | \$ (64,769)       | -27.2%          |
| Tobacco Taxes                            | \$ 22,453                  | \$ 23,747           | \$ (1,294)        | -5.5%           |
| Alcoholic Beverages Tax                  | \$ 20,260                  | \$ 18,425           | \$ 1,835          | 10.0%           |
| Property Tax                             | \$ 4                       | \$ (1)              | \$ 6              | -384.0%         |
| <b>Motor Vehicle Revenues:</b>           |                            |                     |                   |                 |
| Highway Impact Fees                      | \$ 1,282                   | \$ 876              | \$ 406            | 46.3%           |
| Tag, Title and Fees                      | \$ 39,507                  | \$ 21,347           | \$ 18,160         | 85.1%           |
| Title Ad Valorem Tax                     | \$ 70,945                  | \$ 51,416           | \$ 19,529         | 38.0%           |
| Motor Vehicle Subtotal                   | \$ 111,733                 | \$ 73,639           | \$ 38,094         | 51.7%           |
| <b>Total Net Taxes - Subtotal</b>        | <b>\$ 2,716,515</b>        | <b>\$ 1,789,198</b> | <b>\$ 927,318</b> | <b>51.8%</b>    |
| <b>Interest, Fees and Sales:</b>         |                            |                     |                   |                 |
| Hotel \ Motel Fees                       | \$ 14,233                  | \$ 8,558            | \$ 5,675          | 66.3%           |
| Other Interest, Fees & Sales (Note 2)    | \$ 72,299                  | \$ 41,611           | \$ 30,688         | 73.8%           |
| <b>Total State General Fund Receipts</b> | <b>\$ 2,803,047</b>        | <b>\$ 1,839,367</b> | <b>\$ 963,681</b> | <b>52.4%</b>    |

| State General Fund Receipts              | <b>FY 2021</b>       |                      | <b>FY 2020</b>      |              | <b>\$ Change</b> | <b>% Change</b> |
|--|----------------------|----------------------|---------------------|--------------|------------------|-----------------|
|  |                      |                      |                     |              |                  |                 |
| <b>Net Tax Revenues:</b>                 |                      |                      |                     |              |                  |                 |
| Income Tax - Individual                  | \$ 11,361,244        | \$ 9,808,942         | \$ 1,552,302        | 15.8%        |                  |                 |
| Income Tax - Corporate                   | \$ 1,373,701         | \$ 861,378           | \$ 512,323          | 59.5%        |                  |                 |
| <b>Sales and Use Tax - General:</b>      |                      |                      |                     |              |                  |                 |
| Sales and Use Tax - Gross                | \$ 11,589,460        | \$ 10,501,141        | \$ 1,088,319        | 10.4%        |                  |                 |
| Local Distribution (Note 1)              | \$ (5,860,168)       | \$ (5,227,529)       | \$ (632,639)        | -12.1%       |                  |                 |
| Adjustments \ Refunds                    | \$ (83,587)          | \$ (77,502)          | \$ (6,085)          | -7.9%        |                  |                 |
| Net Sales and Use Tax - General          | \$ 5,645,705         | \$ 5,196,110         | \$ 449,596          | 8.7%         |                  |                 |
| Motor Fuel Taxes                         | \$ 1,554,475         | \$ 1,619,702         | \$ (65,227)         | -4.0%        |                  |                 |
| Tobacco Taxes                            | \$ 199,903           | \$ 189,071           | \$ 10,832           | 5.7%         |                  |                 |
| Alcoholic Beverages Tax                  | \$ 188,216           | \$ 169,187           | \$ 19,029           | 11.2%        |                  |                 |
| Property Tax                             | \$ 1,214             | \$ 1,117             | \$ 97               | 8.7%         |                  |                 |
| <b>Motor Vehicle Revenues:</b>           |                      |                      |                     |              |                  |                 |
| Highway Impact Fees                      | \$ 16,057            | \$ 13,208            | \$ 2,849            | 21.6%        |                  |                 |
| Tag, Title and Fees                      | \$ 337,215           | \$ 316,883           | \$ 20,332           | 6.4%         |                  |                 |
| Title Ad Valorem Tax                     | \$ 589,984           | \$ 584,844           | \$ 5,140            | 0.9%         |                  |                 |
| Motor Vehicle Subtotal                   | \$ 943,256           | \$ 914,935           | \$ 28,321           | 3.1%         |                  |                 |
| <b>Total Net Taxes - Subtotal</b>        | <b>\$ 21,267,715</b> | <b>\$ 18,760,443</b> | <b>\$ 2,507,272</b> | <b>13.4%</b> |                  |                 |
| <b>Interest, Fees and Sales:</b>         |                      |                      |                     |              |                  |                 |
| Hotel \ Motel Fees                       | \$ 109,853           | \$ 139,017           | \$ (29,164)         | -21.0%       |                  |                 |
| Other Interest, Fees & Sales (Note 2)    | \$ 362,149           | \$ 330,598           | \$ 31,551           | 9.5%         |                  |                 |
| <b>Total State General Fund Receipts</b> | <b>\$ 21,739,717</b> | <b>\$ 19,230,058</b> | <b>\$ 2,509,659</b> | <b>13.1%</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.