

**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>May 2021</b>	<b>May 2020</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 1,565,859	\$ 857,106	\$ 708,753	82.7%
Income Tax - Corporate	\$ 51,242	\$ 24,451	\$ 26,791	109.6%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,288,025	\$ 906,514	\$ 381,511	42.1%
Local Distribution (Note 1)	\$ (625,965)	\$ (449,606)	\$ (176,359)	-39.2%
Adjustments \ Refunds	\$ (4,371)	\$ (6,973)	\$ 2,602	37.3%
Net Sales and Use Tax - General	\$ 657,688	\$ 449,935	\$ 207,753	46.2%
Motor Fuel Taxes	\$ 170,095	\$ 113,611	\$ 56,485	49.7%
Tobacco Taxes	\$ 21,768	\$ 16,748	\$ 5,019	30.0%
Alcoholic Beverages Tax	\$ 20,004	\$ 18,825	\$ 1,179	6.3%
Property Tax	\$ 2	\$ 2	\$ (1)	-28.2%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 1,196	\$ 770	\$ 426	55.3%
Tag, Title and Fees	\$ 30,742	\$ 28,288	\$ 2,454	8.7%
Title Ad Valorem Tax	\$ 73,759	\$ 32,707	\$ 41,052	125.5%
Motor Vehicle Subtotal	\$ 105,698	\$ 61,766	\$ 43,932	71.1%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 2,592,356</b>	<b>\$ 1,542,443</b>	<b>\$ 1,049,913</b>	<b>68.1%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 14,518	\$ 5,668	\$ 8,850	156.1%
Other Interest, Fees & Sales (Note 2)	\$ 50,492	\$ 32,977	\$ 17,515	53.1%
<b>Total State General Fund Receipts</b>	<b>\$ 2,657,366</b>	<b>\$ 1,581,089</b>	<b>\$ 1,076,278</b>	<b>68.1%</b>

State General Fund Receipts	<b>FY 2021</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>FY 2021</b>	<b>FY 2020</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 12,927,104	\$ 10,666,049	\$ 2,261,055	21.2%
Income Tax - Corporate	\$ 1,424,943	\$ 885,829	\$ 539,115	60.9%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 12,877,485	\$ 11,407,655	\$ 1,469,830	12.9%
Local Distribution (Note 1)	\$ (6,486,133)	\$ (5,677,135)	\$ (808,998)	-14.3%
Adjustments \ Refunds	\$ (87,958)	\$ (84,475)	\$ (3,483)	-4.1%
Net Sales and Use Tax - General	\$ 6,303,394	\$ 5,646,045	\$ 657,349	11.6%
Motor Fuel Taxes	\$ 1,724,571	\$ 1,733,313	\$ (8,743)	-0.5%
Tobacco Taxes	\$ 221,670	\$ 205,820	\$ 15,851	7.7%
Alcoholic Beverages Tax	\$ 208,221	\$ 188,012	\$ 20,209	10.7%
Property Tax	\$ 1,216	\$ 1,119	\$ 96	8.6%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 17,253	\$ 13,978	\$ 3,275	23.4%
Tag, Title and Fees	\$ 367,957	\$ 345,171	\$ 22,786	6.6%
Title Ad Valorem Tax	\$ 663,743	\$ 617,551	\$ 46,192	7.5%
Motor Vehicle Subtotal	\$ 1,048,954	\$ 976,701	\$ 72,253	7.4%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 23,860,071</b>	<b>\$ 20,302,887</b>	<b>\$ 3,557,185</b>	<b>17.5%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 124,371	\$ 144,685	\$ (20,314)	-14.0%
Other Interest, Fees & Sales (Note 2)	\$ 412,641	\$ 363,575	\$ 49,066	13.5%
<b>Total State General Fund Receipts</b>	<b>\$ 24,397,084</b>	<b>\$ 20,811,147</b>	<b>\$ 3,585,937</b>	<b>17.2%</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.