

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	September 2020	September 2019		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 1,256,820	\$ 1,130,468	\$ 126,352	11.2%
Income Tax - Corporate	\$ 264,917	\$ 254,798	\$ 10,119	4.0%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,097,649	\$ 1,053,834	\$ 43,814	4.2%
Local Distribution (Note 1)	\$ (768,310)	\$ (528,285)	\$ (240,025)	-45.4%
Adjustments \ Refunds	\$ (10,126)	\$ (16,692)	\$ 6,566	39.3%
Net Sales and Use Tax - General	\$ 319,212	\$ 508,857	\$ (189,645)	-37.3%
Motor Fuel Taxes	\$ 159,827	\$ 160,936	\$ (1,109)	-0.7%
Tobacco Taxes	\$ 19,456	\$ 18,070	\$ 1,386	7.7%
Alcoholic Beverages Tax	\$ 18,348	\$ 18,224	\$ 125	0.7%
Property Tax	\$ 87	\$ 123	\$ (36)	-29.1%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 1,313	\$ 961	\$ 351	36.6%
Tag, Title and Fees	\$ 30,269	\$ 29,230	\$ 1,039	3.6%
Title Ad Valorem Tax	\$ 58,087	\$ 60,047	\$ (1,960)	-3.3%
Motor Vehicle Subtotal	\$ 89,668	\$ 90,238	\$ (570)	-0.6%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 2,128,336</b>	<b>\$ 2,181,714</b>	<b>\$ (53,378)</b>	<b>-2.4%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 10,703	\$ 15,081	\$ (4,377)	-29.0%
Other Interest, Fees & Sales (Note 2)	\$ 24,822	\$ 48,378	\$ (23,557)	-48.7%
<b>Total State General Fund Receipts</b>	<b>\$ 2,163,861</b>	<b>\$ 2,245,173</b>	<b>\$ (81,312)</b>	<b>-3.6%</b>

State General Fund Receipts			\$ Change	% Change
	FY 2021	FY 2020		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 3,392,873	\$ 2,980,145	\$ 412,728	13.8%
Income Tax - Corporate	\$ 354,150	\$ 260,577	\$ 93,574	35.9%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 3,369,717	\$ 3,192,584	\$ 177,134	5.5%
Local Distribution (Note 1)	\$ (1,845,186)	\$ (1,588,115)	\$ (257,071)	-16.2%
Adjustments \ Refunds	\$ (25,683)	\$ (25,180)	\$ (503)	-2.0%
Net Sales and Use Tax - General	\$ 1,498,849	\$ 1,579,289	\$ (80,440)	-5.1%
Motor Fuel Taxes	\$ 463,203	\$ 468,925	\$ (5,722)	-1.2%
Tobacco Taxes	\$ 60,725	\$ 54,899	\$ 5,826	10.6%
Alcoholic Beverages Tax	\$ 58,365	\$ 51,302	\$ 7,063	13.8%
Property Tax	\$ 1,189	\$ 142	\$ 1,048	739.7%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 3,896	\$ 2,899	\$ 997	34.4%
Tag, Title and Fees	\$ 94,810	\$ 98,294	\$ (3,484)	-3.5%
Title Ad Valorem Tax	\$ 177,196	\$ 209,052	\$ (31,856)	-15.2%
Motor Vehicle Subtotal	\$ 275,902	\$ 310,245	\$ (34,343)	-11.1%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 6,105,257</b>	<b>\$ 5,705,523</b>	<b>\$ 399,733</b>	<b>7.0%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 31,619	\$ 47,194	\$ (15,576)	-33.0%
Other Interest, Fees & Sales (Note 2)	\$ 61,273	\$ 80,424	\$ (19,151)	-23.8%
<b>Total State General Fund Receipts</b>	<b>\$ 6,198,148</b>	<b>\$ 5,833,141</b>	<b>\$ 365,007</b>	<b>6.3%</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.