

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

State General Fund Receipts	For the Month Ended			
	December 2022	December 2021	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 1,437,948	\$ 1,538,068	\$ (100,120)	-6.5%
Income Tax - Corporate	\$ 848,769	\$ 406,359	\$ 442,410	108.9%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,480,409	\$ 1,372,110	\$ 108,298	7.9%
Local Distribution (Note 1)	\$ (729,568)	\$ (670,436)	\$ (59,132)	-8.8%
Adjustments \ Refunds	\$ (3,838)	\$ (6,900)	\$ 3,062	44.4%
Net Sales and Use Tax - General	\$ 747,003	\$ 694,774	\$ 52,228	7.5%
Motor Fuel Taxes	\$ (6,995)	\$ 166,136	\$ (173,131)	-104.2%
Tobacco Taxes	\$ 18,496	\$ 22,154	\$ (3,658)	-16.5%
Alcoholic Beverages Tax	\$ 19,877	\$ 18,993	\$ 884	4.7%
Property Tax	\$ 1	\$ 4	\$ (2)	-67.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 1,713	\$ 1,553	\$ 160	10.3%
Tag, Title and Fees	\$ 31,677	\$ 34,372	\$ (2,695)	-7.8%
Title Ad Valorem Tax	\$ 64,012	\$ 58,272	\$ 5,741	9.9%
Motor Vehicle Subtotal	\$ 97,402	\$ 94,196	\$ 3,206	3.4%
Total Net Taxes - Subtotal	\$ 3,162,500	\$ 2,940,683	\$ 221,817	7.5%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 15,578	\$ 14,731	\$ 847	5.7%
Other Interest, Fees & Sales (Note 2)	\$ 29,379	\$ 27,131	\$ 2,248	8.3%
Total State General Fund Receipts	\$ 3,207,457	\$ 2,982,545	\$ 224,912	7.5%

State General Fund Receipts	Year-to-Date			
	FY 2023	FY 2022	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 8,328,264	\$ 7,670,161	\$ 658,103	8.6%
Income Tax - Corporate	\$ 1,744,945	\$ 949,477	\$ 795,467	83.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 8,917,540	\$ 7,973,883	\$ 943,657	11.8%
Local Distribution (Note 1)	\$ (4,401,003)	\$ (3,914,567)	\$ (486,436)	-12.4%
Adjustments \ Refunds	\$ (28,149)	\$ (35,361)	\$ 7,211	20.4%
Net Sales and Use Tax - General	\$ 4,488,387	\$ 4,023,955	\$ 464,432	11.5%
Motor Fuel Taxes	\$ (6,335)	\$ 1,013,519	\$ (1,019,853)	-100.6%
Tobacco Taxes	\$ 119,730	\$ 123,196	\$ (3,466)	-2.8%
Alcoholic Beverages Tax	\$ 115,709	\$ 117,132	\$ (1,423)	-1.2%
Property Tax	\$ 1,204	\$ 1,196	\$ 8	0.7%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 11,431	\$ 8,715	\$ 2,716	31.2%
Tag, Title and Fees	\$ 188,320	\$ 193,871	\$ (5,552)	-2.9%
Title Ad Valorem Tax	\$ 410,574	\$ 395,623	\$ 14,951	3.8%
Motor Vehicle Subtotal	\$ 610,325	\$ 598,209	\$ 12,116	2.0%
Total Net Taxes - Subtotal	\$ 15,402,230	\$ 14,496,846	\$ 905,383	6.2%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 101,608	\$ 95,993	\$ 5,615	5.8%
Other Interest, Fees & Sales (Note 2)	\$ 316,048	\$ 260,475	\$ 55,573	21.3%
Total State General Fund Receipts	\$ 15,819,885	\$ 14,853,314	\$ 966,571	6.5%

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.