

**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>January 2023</b>	<b>January 2022</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 1,670,728	\$ 1,740,784	\$ (70,056)	-4.0%
Income Tax - Corporate	\$ 254,195	\$ 75,901	\$ 178,294	234.9%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,726,543	\$ 1,558,819	\$ 167,724	10.8%
Local Distribution (Note 1)	\$ (847,496)	\$ (765,953)	\$ (81,543)	-10.6%
Adjustments \ Refunds	\$ (9,976)	\$ (2,201)	\$ (7,775)	-353.3%
Net Sales and Use Tax - General	\$ 869,071	\$ 790,665	\$ 78,406	9.9%
Motor Fuel Taxes	\$ 2,248	\$ 169,178	\$ (166,931)	-98.7%
Tobacco Taxes	\$ 18,594	\$ 19,832	\$ (1,238)	-6.2%
Alcoholic Beverages Tax	\$ 20,706	\$ 20,894	\$ (188)	-0.9%
Property Tax	\$ 1	\$ 11	\$ (10)	-93.7%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 2,942	\$ 2,466	\$ 477	19.3%
Tag, Title and Fees	\$ 40,020	\$ 34,234	\$ 5,786	16.9%
Title Ad Valorem Tax	\$ 65,168	\$ 64,758	\$ 410	0.6%
Motor Vehicle Subtotal	\$ 108,130	\$ 101,457	\$ 6,672	6.6%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 2,943,672</b>	<b>\$ 2,918,722</b>	<b>\$ 24,950</b>	<b>0.9%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 14,322	\$ 13,688	\$ 633	4.6%
Other Interest, Fees & Sales (Note 2)	\$ 29,264	\$ 21,919	\$ 7,345	33.5%
<b>Total State General Fund Receipts</b>	<b>\$ 2,987,258</b>	<b>\$ 2,954,330</b>	<b>\$ 32,928</b>	<b>1.1%</b>

State General Fund Receipts	<b>Year-to-Date</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>FY 2023</b>	<b>FY 2022</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 9,998,993	\$ 9,410,945	\$ 588,047	6.2%
Income Tax - Corporate	\$ 1,999,140	\$ 1,025,378	\$ 973,761	95.0%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 10,644,083	\$ 9,532,701	\$ 1,111,381	11.7%
Local Distribution (Note 1)	\$ (5,248,499)	\$ (4,680,520)	\$ (567,979)	-12.1%
Adjustments \ Refunds	\$ (38,125)	\$ (37,562)	\$ (564)	-1.5%
Net Sales and Use Tax - General	\$ 5,357,458	\$ 4,814,620	\$ 542,838	11.3%
Motor Fuel Taxes	\$ (4,087)	\$ 1,182,697	\$ (1,186,784)	-100.3%
Tobacco Taxes	\$ 138,324	\$ 143,028	\$ (4,705)	-3.3%
Alcoholic Beverages Tax	\$ 136,415	\$ 138,026	\$ (1,611)	-1.2%
Property Tax	\$ 1,205	\$ 1,207	\$ (2)	-0.1%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 14,373	\$ 11,181	\$ 3,192	28.6%
Tag, Title and Fees	\$ 228,339	\$ 228,105	\$ 234	0.1%
Title Ad Valorem Tax	\$ 475,742	\$ 460,381	\$ 15,361	3.3%
Motor Vehicle Subtotal	\$ 718,455	\$ 699,667	\$ 18,788	2.7%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 18,345,902</b>	<b>\$ 17,415,568</b>	<b>\$ 930,333</b>	<b>5.3%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 115,930	\$ 109,682	\$ 6,248	5.7%
Other Interest, Fees & Sales (Note 2)	\$ 345,312	\$ 282,394	\$ 62,918	22.3%
<b>Total State General Fund Receipts</b>	<b>\$ 18,807,144</b>	<b>\$ 17,807,644</b>	<b>\$ 999,499</b>	<b>5.6%</b>

**Footnotes:**

- 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).
- "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.