

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	August 2023	August 2022		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,252,433	\$ 1,320,661	\$ (68,229)	-5.2%
Income Tax - Corporate	\$ (1,852)	\$ 62,277	\$ (64,129)	-103.0%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,519,231	\$ 1,475,432	\$ 43,799	3.0%
Local Distribution (Note 1)	\$ (815,787)	\$ (736,141)	\$ (79,646)	-10.8%
Adjustments \ Refunds	\$ (41,085)	\$ (2,863)	\$ (38,222)	-1335.0%
Net Sales and Use Tax - General	\$ 662,359	\$ 736,428	\$ (74,069)	-10.1%
Motor Fuel Taxes	\$ 182,289	\$ 686	\$ 181,603	NM
Tobacco Taxes	\$ 17,630	\$ 19,747	\$ (2,117)	-10.7%
Alcoholic Beverages Tax	\$ 17,594	\$ 17,712	\$ (118)	-0.7%
Property Tax	\$ 968	\$ 865	\$ 103	12.0%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 2,516	\$ 3,182	\$ (666)	-20.9%
Tag, Title and Fees	\$ 42,366	\$ 36,170	\$ 6,197	17.1%
Title Ad Valorem Tax	\$ 61,640	\$ 66,727	\$ (5,087)	-7.6%
Motor Vehicle Subtotal	\$ 106,522	\$ 106,079	\$ 444	0.4%
Total Net Taxes - Subtotal	\$ 2,237,944	\$ 2,264,455	\$ (26,511)	-1.2%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 17,843	\$ 18,187	\$ (345)	-1.9%
Other Interest, Fees & Sales (Note 2)	\$ 27,031	\$ 25,534	\$ 1,497	5.9%
Total State General Fund Receipts	\$ 2,282,818	\$ 2,308,176	\$ (25,359)	-1.1%

State General Fund Receipts	FY 2024	FY 2023	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 2,516,576	\$ 2,493,784	\$ 22,793	0.9%
Income Tax - Corporate	\$ 94,620	\$ 157,274	\$ (62,654)	-39.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 3,046,087	\$ 2,983,757	\$ 62,330	2.1%
Local Distribution (Note 1)	\$ (1,563,780)	\$ (1,484,520)	\$ (79,260)	-5.3%
Adjustments \ Refunds	\$ (47,767)	\$ (6,611)	\$ (41,157)	-622.6%
Net Sales and Use Tax - General	\$ 1,434,539	\$ 1,492,626	\$ (58,087)	-3.9%
Motor Fuel Taxes	\$ 365,403	\$ 4,299	\$ 361,105	NM
Tobacco Taxes	\$ 38,320	\$ 42,089	\$ (3,769)	-9.0%
Alcoholic Beverages Tax	\$ 37,968	\$ 38,467	\$ (499)	-1.3%
Property Tax	\$ 969	\$ 1,007	\$ (38)	-3.8%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 4,617	\$ 4,724	\$ (106)	-2.2%
Tag, Title and Fees	\$ 70,360	\$ 64,725	\$ 5,635	8.7%
Title Ad Valorem Tax	\$ 134,337	\$ 136,247	\$ (1,910)	-1.4%
Motor Vehicle Subtotal	\$ 209,314	\$ 205,695	\$ 3,619	1.8%
Total Net Taxes - Subtotal	\$ 4,697,711	\$ 4,435,241	\$ 262,469	5.9%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 35,607	\$ 35,865	\$ (258)	-0.7%
Other Interest, Fees & Sales (Note 2)	\$ 48,043	\$ 46,422	\$ 1,621	3.5%
Total State General Fund Receipts	\$ 4,781,361	\$ 4,517,529	\$ 263,832	5.8%

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.