GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of State General Fund Receipts

(unaudited - 000's)

	For the Month Ended						
State General Fund Receipts		April 2025		April 2024		Change	% Change
Net Tax Revenues:		Tipin 2020		riprii 2021	Ψ	Change	70 Change
Income Tax - Individual	\$	1,911,360	\$	1,967,269	\$	(55,909)	-2.8%
Income Tax - Corporate	\$	540,177	\$	748,053	\$	(207,877)	-27.8%
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Sales and Use Tax - General:	ф	1 640 420	ф	1.570.010		5 0.440	4.704
Sales and Use Tax - Gross	\$	1,649,438	\$	1,579,019	\$	70,418	4.5%
Local Distribution (Note 1) Adjustments \ Refunds	\$ \$	(798,821)	\$	(765,034)	\$	(33,787) 3,910	-4.4% 25.7%
Net Sales and Use Tax - General	\$	(11,278) 839,339	<u>\$</u>	(15,188) 798,797	\$	40,541	5.1%
	φ	639,339	φ	190,191	Ψ	40,541	3.170
Motor Fuel Taxes	\$	202,034	\$	195,461	\$	6,574	3.4%
Tobacco Taxes	\$	20,730	\$	17,072	\$	3,658	21.4%
Alcoholic Beverages Tax	\$	17,579	\$	17,803	\$	(223)	-1.3%
Property Tax	\$	2	\$	2	\$	0	6.7%
Motor Vehicle Revenues:							
Highway Impact Fees	\$	3,628	\$	2,834	\$	794	28.0%
Tag, Title and Fees	\$	40,471	\$	37,682	\$	2,789	7.4%
Title Ad Valorem Tax	\$	76,506	\$	73,073	\$	3,434	4.7%
Motor Vehicle Subtotal	\$	120,605	\$	113,588	\$	7,017	6.2%
Total Net Taxes - Subtotal	\$	3,651,826	\$	3,858,046	\$	(206,220)	-5.3%
Interest, Fees and Sales:							
Hotel \ Motel Fees	\$	18,871	\$	18,697	\$	174	0.9%
Other Interest, Fees & Sales (Note 2)	\$	58,347	\$	82,721	\$	(24,374)	-29.5%
Total State General Fund Receipts	\$	3,729,044	\$	3,959,464	\$	(230,419)	-5.8%
State General Fund Receipts		FY 2025		FY 2024	\$	Change	% Change
State General Fund Receipts Net Tax Revenues:		FY 2025		FY 2024	\$	Change	% Change
	\$	FY 2025	\$	FY 2024	\$	Change (52,724)	% Change -0.4%
Net Tax Revenues:	\$ \$		\$ \$	_			
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate		13,413,988		13,466,712	\$	(52,724)	-0.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General:	\$	13,413,988 2,650,188	\$	13,466,712 3,006,595	\$ \$	(52,724) (356,407)	-0.4% -11.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross	\$ \$	13,413,988 2,650,188 15,794,639	\$	13,466,712 3,006,595 15,248,949	\$ \$	(52,724) (356,407) 545,690	-0.4% -11.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1)	\$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548)	\$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153)	\$ \$ \$	(52,724) (356,407) 545,690 (349,396)	-0.4% -11.9% 3.6% -4.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross	\$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479)	\$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810)	\$ \$	(52,724) (356,407) 545,690	-0.4% -11.9% 3.6% -4.6% 35.8%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General	\$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611	\$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986	\$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes	\$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200	\$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883	\$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes	\$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733	\$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961	\$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228)	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax	\$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982	\$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027	\$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046)	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax	\$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733	\$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961	\$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228)	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues:	\$ \$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982 1,217	\$ \$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027 1,236	\$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046) (19)	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7% -1.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees	\$ \$ \$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982 1,217	\$ \$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027 1,236	\$ \$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046) (19)	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7% -1.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982 1,217 36,244 350,219	\$ \$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027 1,236 29,512 343,892	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046) (19) 6,731 6,327	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7% -1.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees	\$ \$ \$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982 1,217	\$ \$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027 1,236	\$ \$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046) (19)	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7% -1.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982 1,217 36,244 350,219 722,183 1,108,646	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027 1,236 29,512 343,892 710,697 1,084,101	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046) (19) 6,731 6,327 11,486 24,545	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7% -1.6% 22.8% 1.8% 1.6% 2.3%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982 1,217 36,244 350,219 722,183	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027 1,236 29,512 343,892 710,697	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046) (19) 6,731 6,327 11,486	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7% -1.6% 22.8% 1.8% 1.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982 1,217 36,244 350,219 722,183 1,108,646 27,136,564	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027 1,236 29,512 343,892 710,697 1,084,101 26,805,502	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046) (19) 6,731 6,327 11,486 24,545	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7% -1.6% 22.8% 1.8% 1.6% 2.3%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982 1,217 36,244 350,219 722,183 1,108,646	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027 1,236 29,512 343,892 710,697 1,084,101	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046) (19) 6,731 6,327 11,486 24,545	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7% -1.6% 22.8% 1.8% 1.6% 2.3%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales: Hotel \ Motel Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,413,988 2,650,188 15,794,639 (7,906,548) (115,479) 7,772,611 1,833,200 177,733 178,982 1,217 36,244 350,219 722,183 1,108,646 27,136,564	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,466,712 3,006,595 15,248,949 (7,557,153) (179,810) 7,511,986 1,366,883 183,961 184,027 1,236 29,512 343,892 710,697 1,084,101 26,805,502	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(52,724) (356,407) 545,690 (349,396) 64,331 260,625 466,316 (6,228) (5,046) (19) 6,731 6,327 11,486 24,545 331,062	-0.4% -11.9% 3.6% -4.6% 35.8% 3.5% 34.1% -3.4% -2.7% -1.6% 22.8% 1.8% 1.6% 2.3%

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. &}quot;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.