

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 (FY 2025)	August (FY 2024)		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,137,981	\$ 1,252,433	\$ (114,452)	-9.1%
Income Tax - Corporate	\$ 44,285	\$ (1,852)	\$ 46,137	NM
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,576,898	\$ 1,519,231	\$ 57,666	3.8%
Local Distribution (Note 1)	\$ (811,830)	\$ (815,787)	\$ 3,957	0.5%
Adjustments \ Refunds	\$ (5,491)	\$ (41,085)	\$ 35,595	86.6%
Net Sales and Use Tax - General	\$ 759,577	\$ 662,359	\$ 97,218	14.7%
Motor Fuel Taxes	\$ 193,217	\$ 182,289	\$ 10,928	6.0%
Tobacco Taxes	\$ 17,241	\$ 17,630	\$ (389)	-2.2%
Alcoholic Beverages Tax	\$ 18,519	\$ 17,594	\$ 925	5.3%
Property Tax	\$ 9	\$ 968	\$ (960)	-99.1%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 3,192	\$ 2,516	\$ 675	26.8%
Tag, Title and Fees	\$ 34,910	\$ 42,366	\$ (7,456)	-17.6%
Title Ad Valorem Tax	\$ 74,478	\$ 61,640	\$ 12,838	20.8%
Motor Vehicle Subtotal	\$ 112,580	\$ 106,522	\$ 6,057	5.7%
Total Net Taxes - Subtotal	\$ 2,283,409	\$ 2,237,944	\$ 45,465	2.0%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 18,505	\$ 17,843	\$ 662	3.7%
Other Interest, Fees & Sales (Note 2)	\$ 35,240	\$ 27,031	\$ 8,209	30.4%
Total State General Fund Receipts	\$ 2,337,154	\$ 2,282,818	\$ 54,337	2.4%

State General Fund Receipts	FY 2025	FY 2024	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 2,396,951	\$ 2,516,576	\$ (119,625)	-4.8%
Income Tax - Corporate	\$ 168,163	\$ 94,620	\$ 73,544	77.7%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 3,172,089	\$ 3,046,087	\$ 126,002	4.1%
Local Distribution (Note 1)	\$ (1,588,514)	\$ (1,563,780)	\$ (24,734)	-1.6%
Adjustments \ Refunds	\$ (15,042)	\$ (47,767)	\$ 32,725	68.5%
Net Sales and Use Tax - General	\$ 1,568,532	\$ 1,434,539	\$ 133,993	9.3%
Motor Fuel Taxes	\$ 384,521	\$ 365,403	\$ 19,118	5.2%
Tobacco Taxes	\$ 36,031	\$ 38,320	\$ (2,289)	-6.0%
Alcoholic Beverages Tax	\$ 37,154	\$ 37,968	\$ (814)	-2.1%
Property Tax	\$ 26	\$ 969	\$ (943)	-97.3%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 6,102	\$ 4,617	\$ 1,485	32.2%
Tag, Title and Fees	\$ 66,457	\$ 70,360	\$ (3,903)	-5.5%
Title Ad Valorem Tax	\$ 140,820	\$ 134,337	\$ 6,483	4.8%
Motor Vehicle Subtotal	\$ 213,380	\$ 209,314	\$ 4,065	1.9%
Total Net Taxes - Subtotal	\$ 4,804,759	\$ 4,697,711	\$ 107,048	2.3%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 37,248	\$ 35,607	\$ 1,641	4.6%
Other Interest, Fees & Sales (Note 2)	\$ 59,990	\$ 48,043	\$ 11,947	24.9%
Total State General Fund Receipts	\$ 4,901,997	\$ 4,781,361	\$ 120,637	2.5%

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.