

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	December (FY 26)	December (FY 25)		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,602,293	\$ 1,493,580	\$ 108,713	7.3%
Income Tax - Corporate	\$ 694,996	\$ 683,073	\$ 11,922	1.7%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,613,042	\$ 1,573,763	\$ 39,279	2.5%
Local Distribution (Note 1)	\$ (814,417)	\$ (784,795)	\$ (29,622)	-3.8%
Adjustments \ Refunds	\$ (12,565)	\$ (11,929)	\$ (637)	-5.3%
Net Sales and Use Tax - General	\$ 786,060	\$ 777,039	\$ 9,020	1.2%
Motor Fuel Taxes	\$ 191,773	\$ 186,904	\$ 4,869	2.6%
Tobacco Taxes	\$ 16,590	\$ 18,157	\$ (1,567)	-8.6%
Alcoholic Beverages Tax	\$ 17,059	\$ 18,029	\$ (970)	-5.4%
Property Tax	\$ 0	\$ 0	\$ 0	15.8%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 3,569	\$ 2,908	\$ 661	22.7%
Tag, Title and Fees	\$ 31,489	\$ 33,951	\$ (2,462)	-7.3%
Title Ad Valorem Tax	\$ 61,080	\$ 65,917	\$ (4,837)	-7.3%
Motor Vehicle Subtotal	\$ 96,137	\$ 102,775	\$ (6,637)	-6.5%
Total Net Taxes - Subtotal	\$ 3,404,908	\$ 3,279,558	\$ 125,351	3.8%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 15,369	\$ 16,362	\$ (993)	-6.1%
Other Interest, Fees & Sales (Note 2)	\$ 20,398	\$ 43,798	\$ (23,401)	-53.4%
Total State General Fund Receipts	\$ 3,440,675	\$ 3,339,718	\$ 100,957	3.0%

State General Fund Receipts	FY 2026	FY 2025	\$ Change	% Change
	Net Tax Revenues:			
Income Tax - Individual	\$ 7,984,480	\$ 7,769,610	\$ 214,869	2.8%
Income Tax - Corporate	\$ 1,483,354	\$ 1,547,681	\$ (64,327)	-4.2%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 9,723,966	\$ 9,408,691	\$ 315,275	3.4%
Local Distribution (Note 1)	\$ (4,851,026)	\$ (4,697,162)	\$ (153,864)	-3.3%
Adjustments \ Refunds	\$ (123,579)	\$ (63,339)	\$ (60,240)	-95.1%
Net Sales and Use Tax - General	\$ 4,749,361	\$ 4,648,190	\$ 101,171	2.2%
Motor Fuel Taxes	\$ 1,183,473	\$ 1,081,098	\$ 102,375	9.5%
Tobacco Taxes	\$ 109,167	\$ 108,573	\$ 594	0.5%
Alcoholic Beverages Tax	\$ 109,391	\$ 110,524	\$ (1,133)	-1.0%
Property Tax	\$ 1,052	\$ 1,213	\$ (161)	-13.3%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 22,910	\$ 17,831	\$ 5,078	28.5%
Tag, Title and Fees	\$ 204,232	\$ 194,400	\$ 9,832	5.1%
Title Ad Valorem Tax	\$ 428,742	\$ 424,467	\$ 4,275	1.0%
Motor Vehicle Subtotal	\$ 655,883	\$ 636,698	\$ 19,186	3.0%
Total Net Taxes - Subtotal	\$ 16,276,161	\$ 15,903,587	\$ 372,573	2.3%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 103,354	\$ 109,308	\$ (5,954)	-5.4%
Other Interest, Fees & Sales (Note 2)	\$ 340,179	\$ 343,105	\$ (2,926)	-0.9%
Total State General Fund Receipts	\$ 16,719,693	\$ 16,356,000	\$ 363,693	2.2%

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.