

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

| State General Fund Receipts | For the Month Ended | | \$ Change | % Change |
|--|----------------------------|-------------------------|------------------|-----------------|
| | November (FY 26) | November (FY 25) | | |
| Net Tax Revenues: | | | | |
| Income Tax - Individual | \$ 1,134,345 | \$ 1,181,003 | \$ (46,658) | -4.0% |
| Income Tax - Corporate | \$ (8,931) | \$ 29,344 | \$ (38,274) | -130.4% |
| Sales and Use Tax - General: | | | | |
| Sales and Use Tax - Gross | \$ 1,643,095 | \$ 1,604,484 | \$ 38,610 | 2.4% |
| Local Distribution (Note 1) | \$ (820,743) | \$ (802,124) | \$ (18,619) | -2.3% |
| Adjustments \ Refunds | \$ (7,876) | \$ (11,352) | \$ 3,476 | 30.6% |
| Net Sales and Use Tax - General | \$ 814,475 | \$ 791,008 | \$ 23,468 | 3.0% |
| Motor Fuel Taxes | \$ 201,945 | \$ 131,709 | \$ 70,236 | 53.3% |
| Tobacco Taxes | \$ 18,457 | \$ 15,666 | \$ 2,790 | 17.8% |
| Alcoholic Beverages Tax | \$ 19,087 | \$ 19,968 | \$ (881) | -4.4% |
| Property Tax | \$ 0 | \$ 2 | \$ (2) | -94.1% |
| Motor Vehicle Revenues: | | | | |
| Highway Impact Fees | \$ 3,788 | \$ 2,963 | \$ 825 | 27.9% |
| Tag, Title and Fees | \$ 26,416 | \$ 30,493 | \$ (4,077) | -13.4% |
| Title Ad Valorem Tax | \$ 76,716 | \$ 72,970 | \$ 3,746 | 5.1% |
| Motor Vehicle Subtotal | \$ 106,920 | \$ 106,426 | \$ 494 | 0.5% |
| Total Net Taxes - Subtotal | \$ 2,286,298 | \$ 2,275,125 | \$ 11,173 | 0.5% |
| Interest, Fees and Sales: | | | | |
| Hotel \ Motel Fees | \$ 18,390 | \$ 20,199 | \$ (1,809) | -9.0% |
| Other Interest, Fees & Sales (Note 2) | \$ 94,054 | \$ 81,040 | \$ 13,013 | 16.1% |
| Total State General Fund Receipts | \$ 2,398,741 | \$ 2,376,364 | \$ 22,378 | 0.9% |

| State General Fund Receipts | FY 2026 | FY 2025 | \$ Change | % Change |
|--|--------------------------|----------------------|-------------------|-----------------|
| | Net Tax Revenues: | | | |
| Income Tax - Individual | \$ 6,382,186 | \$ 6,276,030 | \$ 106,157 | 1.7% |
| Income Tax - Corporate | \$ 788,358 | \$ 864,607 | \$ (76,249) | -8.8% |
| Sales and Use Tax - General: | | | | |
| Sales and Use Tax - Gross | \$ 8,110,923 | \$ 7,834,928 | \$ 275,995 | 3.5% |
| Local Distribution (Note 1) | \$ (4,036,609) | \$ (3,912,366) | \$ (124,242) | -3.2% |
| Adjustments \ Refunds | \$ (111,014) | \$ (51,411) | \$ (59,603) | -115.9% |
| Net Sales and Use Tax - General | \$ 3,963,301 | \$ 3,871,151 | \$ 92,150 | 2.4% |
| Motor Fuel Taxes | \$ 991,700 | \$ 894,194 | \$ 97,506 | 10.9% |
| Tobacco Taxes | \$ 92,577 | \$ 90,416 | \$ 2,161 | 2.4% |
| Alcoholic Beverages Tax | \$ 92,331 | \$ 92,495 | \$ (163) | -0.2% |
| Property Tax | \$ 1,052 | \$ 1,213 | \$ (161) | -13.3% |
| Motor Vehicle Revenues: | | | | |
| Highway Impact Fees | \$ 19,341 | \$ 14,924 | \$ 4,417 | 29.6% |
| Tag, Title and Fees | \$ 172,743 | \$ 160,449 | \$ 12,294 | 7.7% |
| Title Ad Valorem Tax | \$ 367,662 | \$ 358,550 | \$ 9,112 | 2.5% |
| Motor Vehicle Subtotal | \$ 559,746 | \$ 533,923 | \$ 25,823 | 4.8% |
| Total Net Taxes - Subtotal | \$ 12,871,252 | \$ 12,624,030 | \$ 247,223 | 2.0% |
| Interest, Fees and Sales: | | | | |
| Hotel \ Motel Fees | \$ 87,985 | \$ 92,947 | \$ (4,962) | -5.3% |
| Other Interest, Fees & Sales (Note 2) | \$ 319,781 | \$ 299,306 | \$ 20,474 | 6.8% |
| Total State General Fund Receipts | \$ 13,279,018 | \$ 13,016,282 | \$ 262,736 | 2.0% |

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.