

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

| State General Fund Receipts | For the Month Ended | | | |
|--|----------------------------|-----------------------|-------------------|-----------------|
| | August FY 2016 | August FY 2015 | \$ Change | % Change |
| Net Tax Revenues: | | | | |
| Income Tax - Individual | \$ 794,376 | \$ 713,990 | \$ 80,386 | 11.3% |
| Income Tax - Corporate | \$ 19,606 | \$ 13,374 | \$ 6,232 | 46.6% |
| Sales and Use Tax - General: | | | | |
| Sales and Use Tax - Gross | \$ 881,192 | \$ 837,844 | \$ 43,348 | 5.2% |
| Local Distribution (Note 1) | \$ (421,631) | \$ (407,104) | \$ (14,528) | -3.6% |
| Adjustments \ Refunds | \$ (5,657) | \$ (8,165) | \$ 2,509 | 30.7% |
| Net Sales and Use Tax - General | \$ 453,904 | \$ 422,575 | \$ 31,329 | 7.4% |
| Motor Fuel Taxes | \$ 144,018 | \$ 100,382 | \$ 43,636 | 43.5% |
| Tobacco Taxes | \$ 17,685 | \$ 19,505 | \$ (1,820) | -9.3% |
| Alcoholic Beverages Tax | \$ 15,757 | \$ 15,080 | \$ 678 | 4.5% |
| Property Tax | \$ 262 | \$ 487 | \$ (225) | -46.1% |
| Motor Vehicle Revenues: | | | | |
| Highway Impact Fees | \$ 844 | \$ - | \$ 844 | |
| Tag, Title and Fees | \$ 30,034 | \$ 26,960 | \$ 3,073 | 11.4% |
| Title Ad Valorem Tax | \$ 77,839 | \$ 68,784 | \$ 9,055 | 13.2% |
| Motor Vehicle Subtotal | \$ 108,717 | \$ 95,744 | \$ 12,973 | 13.5% |
| Total Net Taxes - Subtotal | \$ 1,554,326 | \$ 1,381,138 | \$ 173,189 | 12.5% |
| Interest, Fees and Sales: | | | | |
| Hotel / Motel Fees | \$ 14,979 | \$ - | \$ 14,979 | |
| Other Interest, Fees & Sales (Note 2) | \$ 13,070 | \$ 11,216 | \$ 1,854 | 16.5% |
| Total State General Fund Receipts | \$ 1,582,376 | \$ 1,392,354 | \$ 190,022 | 13.6% |

| State General Fund Receipts | Year-to-Date | | | |
|--|---------------------|---------------------|-------------------|-----------------|
| | FY 2016 | FY 2015 | \$ Change | % Change |
| Net Tax Revenues: | | | | |
| Income Tax - Individual | \$ 1,632,944 | \$ 1,483,525 | \$ 149,419 | 10.1% |
| Income Tax - Corporate | \$ 41,782 | \$ 39,844 | \$ 1,938 | 4.9% |
| Sales and Use Tax - General: | | | | |
| Sales and Use Tax - Gross | \$ 1,782,659 | \$ 1,689,641 | \$ 93,018 | 5.5% |
| Local Distribution (Note 1) | \$ (833,939) | \$ (804,257) | \$ (29,682) | -3.7% |
| Adjustments \ Refunds | \$ (22,728) | \$ (11,157) | \$ (11,571) | -103.7% |
| Net Sales and Use Tax - General | \$ 925,992 | \$ 874,228 | \$ 51,765 | 5.9% |
| Motor Fuel Taxes | \$ 234,113 | \$ 186,588 | \$ 47,525 | 25.5% |
| Tobacco Taxes | \$ 36,393 | \$ 36,514 | \$ (120) | -0.3% |
| Alcoholic Beverages Tax | \$ 32,927 | \$ 31,310 | \$ 1,617 | 5.2% |
| Property Tax | \$ 411 | \$ 1,014 | \$ (604) | -59.5% |
| Motor Vehicle Revenues: | | | | |
| Highway Impact Fees | \$ 1,473 | \$ - | \$ 1,473 | |
| Tag, Title and Fees | \$ 59,252 | \$ 56,804 | \$ 2,449 | 4.3% |
| Title Ad Valorem Tax | \$ 153,705 | \$ 135,678 | \$ 18,027 | 13.3% |
| Motor Vehicle Subtotal | \$ 214,430 | \$ 192,482 | \$ 21,948 | 11.4% |
| Total Net Taxes - Subtotal | \$ 3,118,993 | \$ 2,845,506 | \$ 273,487 | 9.6% |
| Interest, Fees and Sales: | | | | |
| Hotel / Motel Fees | \$ 14,995 | \$ - | \$ 14,995 | |
| Other Interest, Fees & Sales (Note 2) | \$ 27,664 | \$ 35,210 | \$ (7,546) | -21.4% |
| Total State General Fund Receipts | \$ 3,161,651 | \$ 2,880,716 | \$ 280,935 | 9.8% |

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.