

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 '16	December FY '15		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,113,626	\$ 1,086,504	\$ 27,123	2.5%
Income Tax - Corporate	\$ 200,819	\$ 187,242	\$ 13,577	7.3%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 830,919	\$ 833,933	\$ (3,014)	-0.4%
Local Distribution (Note 1)	\$ (398,753)	\$ (397,469)	\$ (1,284)	-0.3%
Adjustments \ Refunds	\$ (5,847)	\$ (5,421)	\$ (425)	-7.8%
Net Sales and Use Tax - General	\$ 426,319	\$ 431,043	\$ (4,723)	-1.1%
Motor Fuel Taxes (Note 2a)	\$ 134,293	\$ 80,244	\$ 54,048	67.4%
Tobacco Taxes	\$ 18,685	\$ 16,699	\$ 1,986	11.9%
Alcoholic Beverages Tax	\$ 14,878	\$ 14,187	\$ 691	4.9%
Property Tax	\$ 2,892	\$ 6,952	\$ (4,060)	-58.4%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 685	\$ -	\$ 685	
Tag, Title and Fees	\$ 28,465	\$ 20,233	\$ 8,232	40.7%
Title Ad Valorem Tax	\$ 68,132	\$ 50,320	\$ 17,813	35.4%
Motor Vehicle Subtotal	\$ 97,282	\$ 70,553	\$ 26,729	37.9%
Total Net Taxes - Subtotal	\$ 2,008,796	\$ 1,893,424	\$ 115,372	6.1%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 12,312	\$ -	\$ 12,312	
Other Interest, Fees & Sales (Note 3)	\$ 22,486	\$ 15,456	\$ 7,030	45.5%
Total State General Fund Receipts	\$ 2,043,594	\$ 1,908,880	\$ 134,714	7.1%

State General Fund Receipts	Year-to-Date		\$ Change	% Change
	FY 2016	FY 2015		
Net Tax Revenues:				
Income Tax - Individual	\$ 5,429,850	\$ 5,102,167	\$ 327,683	6.4%
Income Tax - Corporate	\$ 423,710	\$ 414,271	\$ 9,438	2.3%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 5,191,601	\$ 5,109,101	\$ 82,500	1.6%
Local Distribution (Note 1)	\$ (2,454,565)	\$ (2,408,010)	\$ (46,555)	-1.9%
Adjustments \ Refunds	\$ (62,386)	\$ (38,062)	\$ (24,324)	-63.9%
Net Sales and Use Tax - General	\$ 2,674,650	\$ 2,663,029	\$ 11,621	0.4%
Motor Fuel Taxes (Note 2a)	\$ 796,830	\$ 500,965	\$ 295,865	59.1%
Tobacco Taxes	\$ 110,575	\$ 107,920	\$ 2,655	2.5%
Alcoholic Beverages Tax	\$ 94,476	\$ 91,777	\$ 2,699	2.9%
Property Tax	\$ 11,310	\$ 19,240	\$ (7,930)	-41.2%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 4,214	\$ -	\$ 4,214	
Tag, Title and Fees	\$ 168,984	\$ 155,452	\$ 13,532	8.7%
Title Ad Valorem Tax	\$ 450,521	\$ 389,131	\$ 61,391	15.8%
Motor Vehicle Subtotal	\$ 623,719	\$ 544,583	\$ 79,137	14.5%
Total Net Taxes - Subtotal	\$ 10,165,120	\$ 9,443,952	\$ 721,167	7.6%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 68,819	\$ -	\$ 68,819	
Other Interest, Fees & Sales (Note 3)	\$ 208,560	\$ 164,332	\$ 44,228	26.9%
Total State General Fund Receipts	\$ 10,442,499	\$ 9,608,284	\$ 834,214	8.7%

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. Both the a) 3% State Prepaid Motor Fuel Tax and b) 1% State Motor Fuel Sales Tax (2nd Motor Fuel) were repealed by Transportation Funding Act (HB 170).
3. "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.