

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	May FY '16	May FY '15		
Net Tax Revenues:				
Income Tax - Individual	\$ 740,834	\$ 707,199	\$ 33,635	4.8%
Income Tax - Corporate	\$ 27,116	\$ 30,395	\$ (3,279)	-10.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 864,468	\$ 849,846	\$ 14,623	1.7%
Local Distribution (Note 1)	\$ (401,691)	\$ (398,802)	\$ (2,889)	-0.7%
Adjustments \ Refunds	\$ 17	\$ (8,062)	\$ 8,078	100.2%
Net Sales and Use Tax - General	\$ 462,794	\$ 442,982	\$ 19,812	4.5%
Motor Fuel Taxes (Note 2a)	\$ 145,150	\$ 89,081	\$ 56,069	62.9%
Tobacco Taxes	\$ 15,854	\$ 19,881	\$ (4,027)	-20.3%
Alcoholic Beverages Tax	\$ 15,394	\$ 15,712	\$ (318)	-2.0%
Property Tax	\$ 163	\$ 367	\$ (204)	-55.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 1,509	\$ -	\$ 1,509	
Tag, Title and Fees	\$ 28,986	\$ 23,885	\$ 5,101	21.4%
Title Ad Valorem Tax	\$ 78,396	\$ 73,843	\$ 4,553	6.2%
Motor Vehicle Subtotal	\$ 108,891	\$ 97,728	\$ 11,163	11.4%
Total Net Taxes - Subtotal	\$ 1,516,196	\$ 1,403,345	\$ 112,851	8.0%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 15,086	\$ -	\$ 15,086	
Other Interest, Fees & Sales (Note 3)	\$ 33,741	\$ 30,346	\$ 3,396	11.2%
Total State General Fund Receipts	\$ 1,565,024	\$ 1,433,691	\$ 131,333	9.2%

State General Fund Receipts	FY 2016		\$ Change	% Change
	FY 2015			
Net Tax Revenues:				
Income Tax - Individual	\$ 9,509,824	\$ 8,764,102	\$ 745,722	8.5%
Income Tax - Corporate	\$ 802,948	\$ 807,619	\$ (4,672)	-0.6%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 9,616,825	\$ 9,485,238	\$ 131,588	1.4%
Local Distribution (Note 1)	\$ (4,487,102)	\$ (4,422,338)	\$ (64,764)	-1.5%
Adjustments \ Refunds	\$ (104,925)	\$ (82,895)	\$ (22,030)	-26.6%
Net Sales and Use Tax - General	\$ 5,024,798	\$ 4,980,004	\$ 44,794	0.9%
Motor Fuel Taxes (Note 2a)	\$ 1,507,430	\$ 934,671	\$ 572,759	61.3%
Tobacco Taxes	\$ 199,699	\$ 196,131	\$ 3,568	1.8%
Alcoholic Beverages Tax	\$ 173,476	\$ 167,766	\$ 5,710	3.4%
Property Tax	\$ 13,633	\$ 26,521	\$ (12,888)	-48.6%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 13,943	\$ -	\$ 13,943	
Tag, Title and Fees	\$ 331,891	\$ 306,133	\$ 25,758	8.4%
Title Ad Valorem Tax	\$ 855,992	\$ 747,091	\$ 108,901	14.6%
Motor Vehicle Subtotal	\$ 1,201,826	\$ 1,053,224	\$ 148,601	14.1%
Total Net Taxes - Subtotal	\$ 18,433,634	\$ 16,930,038	\$ 1,503,596	8.9%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 136,097	\$ -	\$ 136,097	
Other Interest, Fees & Sales (Note 3)	\$ 337,529	\$ 281,625	\$ 55,904	19.9%
Total State General Fund Receipts	\$ 18,907,260	\$ 17,211,663	\$ 1,695,597	9.9%

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.