

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

| State General Fund Receipts | For the Month Ended | | \$ Change | % Change |
|--|----------------------------|---------------------|-------------------|-----------------|
| | August 2016 | August 2015 | | |
| Net Tax Revenues: | | | | |
| Income Tax - Individual | \$ 870,231 | \$ 794,376 | \$ 75,856 | 9.5% |
| Income Tax - Corporate | \$ 20,433 | \$ 19,606 | \$ 827 | 4.2% |
| Sales and Use Tax - General: | | | | |
| Sales and Use Tax - Gross (Note 2b) | \$ 887,769 | \$ 881,192 | \$ 6,578 | 0.7% |
| Local Distribution (Note 1) | \$ (409,249) | \$ (421,631) | \$ 12,382 | 2.9% |
| Adjustments \ Refunds | \$ (3,361) | \$ (5,657) | \$ 2,296 | 40.6% |
| Net Sales and Use Tax - General | \$ 475,159 | \$ 453,904 | \$ 21,256 | 4.7% |
| Motor Fuel Taxes (Note 2a) | \$ 147,245 | \$ 144,018 | \$ 3,227 | 2.2% |
| Tobacco Taxes | \$ 18,647 | \$ 17,685 | \$ 962 | 5.4% |
| Alcoholic Beverages Tax | \$ 14,312 | \$ 15,757 | \$ (1,445) | -9.2% |
| Property Tax | \$ (76) | \$ 262 | \$ (338) | -128.9% |
| Motor Vehicle Revenues: | | | | |
| Highway Impact Fees | \$ 1,007 | \$ 844 | \$ 163 | 19.3% |
| Tag, Title and Fees | \$ 31,439 | \$ 30,034 | \$ 1,405 | 4.7% |
| Title Ad Valorem Tax | \$ 82,854 | \$ 77,839 | \$ 5,014 | 6.4% |
| Motor Vehicle Subtotal | \$ 115,299 | \$ 108,717 | \$ 6,582 | 6.1% |
| Total Net Taxes - Subtotal | \$ 1,661,252 | \$ 1,554,326 | \$ 106,926 | 6.9% |
| Interest, Fees and Sales: | | | | |
| Hotel \ Motel Fees | \$ 15,853 | \$ 14,979 | \$ 874 | 5.8% |
| Other Interest, Fees & Sales (Note 3) | \$ 13,257 | \$ 13,051 | \$ 206 | 1.6% |
| Total State General Fund Receipts | \$ 1,690,362 | \$ 1,582,356 | \$ 108,006 | 6.8% |

| State General Fund Receipts | FY 2017 | | \$ Change | % Change |
|--|---------------------|---------------------|-------------------|-----------------|
| | FY 2017 | FY 2016 | | |
| Net Tax Revenues: | | | | |
| Income Tax - Individual | \$ 1,650,886 | \$ 1,632,943 | \$ 17,943 | 1.1% |
| Income Tax - Corporate | \$ 26,770 | \$ 41,782 | \$ (15,012) | -35.9% |
| Sales and Use Tax - General: | | | | |
| Sales and Use Tax - Gross (Note 2b) | \$ 1,798,454 | \$ 1,782,659 | \$ 15,795 | 0.9% |
| Local Distribution (Note 1) | \$ (826,428) | \$ (833,939) | \$ 7,511 | 0.9% |
| Adjustments \ Refunds | \$ (12,859) | \$ (22,728) | \$ 9,869 | 43.4% |
| Net Sales and Use Tax - General | \$ 959,167 | \$ 925,992 | \$ 33,175 | 3.6% |
| Motor Fuel Taxes (Note 2a) | \$ 293,300 | \$ 234,113 | \$ 59,187 | 25.3% |
| Tobacco Taxes | \$ 36,791 | \$ 36,393 | \$ 398 | 1.1% |
| Alcoholic Beverages Tax | \$ 32,418 | \$ 32,927 | \$ (509) | -1.5% |
| Property Tax | \$ 35 | \$ 411 | \$ (375) | -91.4% |
| Motor Vehicle Revenues: | | | | |
| Highway Impact Fees | \$ 2,123 | \$ 1,652 | \$ 471 | 28.5% |
| Tag, Title and Fees | \$ 57,617 | \$ 59,073 | \$ (1,456) | -2.5% |
| Title Ad Valorem Tax | \$ 174,364 | \$ 153,705 | \$ 20,659 | 13.4% |
| Motor Vehicle Subtotal | \$ 234,104 | \$ 214,430 | \$ 19,674 | 9.2% |
| Total Net Taxes - Subtotal | \$ 3,233,472 | \$ 3,118,992 | \$ 114,480 | 3.7% |
| Interest, Fees and Sales: | | | | |
| Hotel \ Motel Fees | \$ 30,720 | \$ 14,995 | \$ 15,725 | 104.9% |
| Other Interest, Fees & Sales (Note 3) | \$ 32,124 | \$ 27,664 | \$ 4,460 | 16.1% |
| Total State General Fund Receipts | \$ 3,296,316 | \$ 3,161,650 | \$ 134,665 | 4.3% |

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.