

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 2016	December 2015		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,114,395	\$ 1,113,626	\$ 768	0.1%
Income Tax - Corporate	\$ 163,473	\$ 200,819	\$ (37,346)	-18.6%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 873,947	\$ 830,919	\$ 43,027	5.2%
Local Distribution (Note 1)	\$ (401,764)	\$ (398,753)	\$ (3,011)	-0.8%
Adjustments \ Refunds	\$ (6,430)	\$ (5,847)	\$ (583)	-10.0%
Net Sales and Use Tax - General	\$ 465,753	\$ 426,319	\$ 39,433	9.2%
Motor Fuel Taxes (Note 2a)	\$ 143,524	\$ 134,293	\$ 9,231	6.9%
Tobacco Taxes	\$ 18,794	\$ 18,685	\$ 109	0.6%
Alcoholic Beverages Tax	\$ 16,493	\$ 14,878	\$ 1,615	10.9%
Property Tax	\$ 65	\$ 2,892	\$ (2,827)	-97.8%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 858	\$ 685	\$ 173	25.3%
Tag, Title and Fees	\$ 27,153	\$ 28,465	\$ (1,313)	-4.6%
Title Ad Valorem Tax	\$ 79,963	\$ 68,132	\$ 11,830	17.4%
Motor Vehicle Subtotal	\$ 107,973	\$ 97,282	\$ 10,691	11.0%
Total Net Taxes - Subtotal	\$ 2,030,470	\$ 2,008,796	\$ 21,674	1.1%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 13,074	\$ 12,312	\$ 762	6.2%
Other Interest, Fees & Sales (Note 3)	\$ 15,296	\$ 22,486	\$ (7,190)	-32.0%
Total State General Fund Receipts	\$ 2,058,839	\$ 2,043,594	\$ 15,246	0.7%

State General Fund Receipts	FY 2017		\$ Change	% Change
	FY 2017	FY 2016		
Net Tax Revenues:				
Income Tax - Individual	\$ 5,569,321	\$ 5,429,850	\$ 139,470	2.6%
Income Tax - Corporate	\$ 412,053	\$ 423,710	\$ (11,656)	-2.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 5,308,853	\$ 5,191,601	\$ 117,253	2.3%
Local Distribution (Note 1)	\$ (2,450,976)	\$ (2,454,565)	\$ 3,589	0.1%
Adjustments \ Refunds	\$ (45,386)	\$ (62,386)	\$ 17,000	27.2%
Net Sales and Use Tax - General	\$ 2,812,491	\$ 2,674,650	\$ 137,842	5.2%
Motor Fuel Taxes (Note 2a)	\$ 882,756	\$ 796,830	\$ 85,926	10.8%
Tobacco Taxes	\$ 112,833	\$ 110,575	\$ 2,258	2.0%
Alcoholic Beverages Tax	\$ 97,573	\$ 94,476	\$ 3,098	3.3%
Property Tax	\$ 1,210	\$ 11,310	\$ (10,100)	-89.3%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 5,114	\$ 4,393	\$ 720	16.4%
Tag, Title and Fees	\$ 169,673	\$ 168,805	\$ 869	0.5%
Title Ad Valorem Tax	\$ 512,511	\$ 450,521	\$ 61,990	13.8%
Motor Vehicle Subtotal	\$ 687,298	\$ 623,719	\$ 63,579	10.2%
Total Net Taxes - Subtotal	\$ 10,575,536	\$ 10,165,120	\$ 410,416	4.0%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 87,597	\$ 68,819	\$ 18,778	27.3%
Other Interest, Fees & Sales (Note 3)	\$ 193,723	\$ 208,560	\$ (14,837)	-7.1%
Total State General Fund Receipts	\$ 10,856,856	\$ 10,442,499	\$ 414,357	4.0%

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. 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.