

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

State General Fund Receipts	<b>For the Month Ended</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>May 2017</b>	<b>May 2016</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 871,425	\$ 740,834	\$ 130,591	17.6%
Income Tax - Corporate	\$ 33,408	\$ 27,116	\$ 6,292	23.2%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross (Note 2b)	\$ 910,344	\$ 864,468	\$ 45,876	5.3%
Local Distribution (Note 1)	\$ (427,035)	\$ (401,691)	\$ (25,344)	-6.3%
Adjustments \ Refunds	\$ (4,249)	\$ 17	\$ (4,265)	
Net Sales and Use Tax - General	\$ 479,060	\$ 462,794	\$ 16,266	3.5%
Motor Fuel Taxes (Note 2a)	\$ 146,806	\$ 145,150	\$ 1,656	1.1%
Tobacco Taxes	\$ 17,553	\$ 15,854	\$ 1,699	10.7%
Alcoholic Beverages Tax	\$ 15,105	\$ 15,394	\$ (289)	-1.9%
Property Tax	\$ 24	\$ 163	\$ (139)	-85.3%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 1,200	\$ 1,472	\$ (272)	-18.5%
Tag, Title and Fees	\$ 29,674	\$ 29,023	\$ 651	2.2%
Title Ad Valorem Tax	\$ 75,934	\$ 78,396	\$ (2,462)	-3.1%
Motor Vehicle Subtotal	\$ 106,808	\$ 108,891	\$ (2,083)	-1.9%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 1,670,190</b>	<b>\$ 1,516,196</b>	<b>\$ 153,993</b>	<b>10.2%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 15,101	\$ 15,086	\$ 15	0.1%
Other Interest, Fees & Sales (Note 3)	\$ 41,276	\$ 33,741	\$ 7,535	22.3%
<b>Total State General Fund Receipts</b>	<b>\$ 1,726,567</b>	<b>\$ 1,565,024</b>	<b>\$ 161,542</b>	<b>10.3%</b>

State General Fund Receipts	<b>FY 2017</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>FY 2017</b>	<b>FY 2016</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 10,019,501	\$ 9,509,824	\$ 509,678	5.4%
Income Tax - Corporate	\$ 778,627	\$ 802,948	\$ (24,320)	-3.0%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross (Note 2b)	\$ 9,889,061	\$ 9,616,825	\$ 272,235	2.8%
Local Distribution (Note 1)	\$ (4,552,814)	\$ (4,487,102)	\$ (65,712)	-1.5%
Adjustments \ Refunds	\$ (89,198)	\$ (104,925)	\$ 15,727	15.0%
Net Sales and Use Tax - General	\$ 5,247,048	\$ 5,024,798	\$ 222,250	4.4%
Motor Fuel Taxes (Note 2a)	\$ 1,592,086	\$ 1,507,430	\$ 84,656	5.6%
Tobacco Taxes	\$ 199,990	\$ 199,699	\$ 290	0.1%
Alcoholic Beverages Tax	\$ 175,695	\$ 173,476	\$ 2,218	1.3%
Property Tax	\$ 1,338	\$ 13,633	\$ (12,295)	-90.2%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 14,189	\$ 12,776	\$ 1,413	11.1%
Tag, Title and Fees	\$ 333,802	\$ 333,058	\$ 745	0.2%
Title Ad Valorem Tax	\$ 907,853	\$ 855,992	\$ 51,861	6.1%
Motor Vehicle Subtotal	\$ 1,255,845	\$ 1,201,826	\$ 54,019	4.5%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 19,270,129</b>	<b>\$ 18,433,634</b>	<b>\$ 836,496</b>	<b>4.5%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 156,690	\$ 136,097	\$ 20,592	15.1%
Other Interest, Fees & Sales (Note 3)	\$ 360,755	\$ 337,525	\$ 23,230	6.9%
<b>Total State General Fund Receipts</b>	<b>\$ 19,787,575</b>	<b>\$ 18,907,256</b>	<b>\$ 880,318</b>	<b>4.7%</b>

**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.