

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 2017	December 2016		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,260,372	\$ 1,114,395	\$ 145,978	13.1%
Income Tax - Corporate	\$ 185,726	\$ 163,473	\$ 22,253	13.6%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 946,468	\$ 873,947	\$ 72,522	8.3%
Local Distribution (Note 1)	\$ (448,061)	\$ (401,764)	\$ (46,297)	-11.5%
Adjustments \ Refunds	\$ (2,562)	\$ (6,430)	\$ 3,868	60.2%
Net Sales and Use Tax - General	\$ 495,845	\$ 465,753	\$ 30,092	6.5%
Motor Fuel Taxes (Note 2a)	\$ 146,245	\$ 143,524	\$ 2,720	1.9%
Tobacco Taxes	\$ 19,288	\$ 18,794	\$ 494	2.6%
Alcoholic Beverages Tax	\$ 17,008	\$ 16,493	\$ 514	3.1%
Property Tax	\$ 8	\$ 65	\$ (57)	-87.7%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 832	\$ 858	\$ (25)	-3.0%
Tag, Title and Fees	\$ 28,173	\$ 27,153	\$ 1,020	3.8%
Title Ad Valorem Tax	\$ 70,147	\$ 79,963	\$ (9,816)	-12.3%
Motor Vehicle Subtotal	\$ 99,152	\$ 107,973	\$ (8,821)	-8.2%
Total Net Taxes - Subtotal	\$ 2,223,643	\$ 2,030,470	\$ 193,173	9.5%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 13,569	\$ 13,074	\$ 495	3.8%
Other Interest, Fees & Sales (Note 3)	\$ 27,735	\$ 15,296	\$ 12,439	81.3%
Total State General Fund Receipts	\$ 2,264,947	\$ 2,058,839	\$ 206,107	10.0%

State General Fund Receipts	FY 2018		\$ Change	% Change
	FY 2018	FY 2017		
Net Tax Revenues:				
Income Tax - Individual	\$ 5,888,700	\$ 5,569,321	\$ 319,379	5.7%
Income Tax - Corporate	\$ 441,278	\$ 412,053	\$ 29,225	7.1%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 5,632,017	\$ 5,308,853	\$ 323,163	6.1%
Local Distribution (Note 1)	\$ (2,702,499)	\$ (2,450,976)	\$ (251,523)	-10.3%
Adjustments \ Refunds	\$ (34,841)	\$ (45,386)	\$ 10,545	23.2%
Net Sales and Use Tax - General	\$ 2,894,677	\$ 2,812,491	\$ 82,185	2.9%
Motor Fuel Taxes (Note 2a)	\$ 904,996	\$ 882,756	\$ 22,240	2.5%
Tobacco Taxes	\$ 115,045	\$ 112,833	\$ 2,211	2.0%
Alcoholic Beverages Tax	\$ 98,654	\$ 97,573	\$ 1,080	1.1%
Property Tax	\$ 1,299	\$ 1,210	\$ 90	7.4%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 4,319	\$ 5,114	\$ (795)	-15.5%
Tag, Title and Fees	\$ 184,141	\$ 169,673	\$ 14,468	8.5%
Title Ad Valorem Tax	\$ 470,105	\$ 512,511	\$ (42,407)	-8.3%
Motor Vehicle Subtotal	\$ 658,564	\$ 687,298	\$ (28,734)	-4.2%
Total Net Taxes - Subtotal	\$ 11,003,212	\$ 10,575,536	\$ 427,676	4.0%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 88,812	\$ 87,597	\$ 1,216	1.4%
Other Interest, Fees & Sales (Note 3)	\$ 209,563	\$ 193,723	\$ 15,840	8.2%
Total State General Fund Receipts	\$ 11,301,588	\$ 10,856,856	\$ 444,732	4.1%

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.