

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

State General Fund Receipts	For the Month Ended			
	January 2018	January 2017	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 1,608,042	\$ 1,265,704	\$ 342,338	27.0%
Income Tax - Corporate	\$ 47,955	\$ 30,734	\$ 17,220	56.0%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 1,128,803	\$ 1,062,124	\$ 66,679	6.3%
Local Distribution (Note 1)	\$ (537,880)	\$ (482,612)	\$ (55,267)	-11.5%
Adjustments \ Refunds	\$ (3,518)	\$ (10,737)	\$ 7,219	67.2%
Net Sales and Use Tax - General	\$ 587,406	\$ 568,775	\$ 18,631	3.3%
Motor Fuel Taxes (Note 2a)	\$ 145,937	\$ 144,574	\$ 1,363	0.9%
Tobacco Taxes	\$ 17,610	\$ 19,443	\$ (1,832)	-9.4%
Alcoholic Beverages Tax	\$ 17,918	\$ 18,606	\$ (689)	-3.7%
Property Tax	\$ 37	\$ 39	\$ (2)	-5.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 1,485	\$ 1,617	\$ (132)	-8.2%
Tag, Title and Fees	\$ 36,280	\$ 38,382	\$ (2,102)	-5.5%
Title Ad Valorem Tax	\$ 74,166	\$ 77,301	\$ (3,135)	-4.1%
Motor Vehicle Subtotal	\$ 111,931	\$ 117,300	\$ (5,369)	-4.6%
Total Net Taxes - Subtotal	\$ 2,536,835	\$ 2,165,176	\$ 371,659	17.2%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 12,414	\$ 11,826	\$ 588	5.0%
Other Interest, Fees & Sales (Note 3)	\$ 19,328	\$ 23,409	\$ (4,081)	-17.4%
Total State General Fund Receipts	\$ 2,568,577	\$ 2,200,410	\$ 368,167	16.7%

State General Fund Receipts	FY 2018			
	FY 2018	FY 2017	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 7,496,741	\$ 6,835,025	\$ 661,717	9.7%
Income Tax - Corporate	\$ 489,233	\$ 442,788	\$ 46,445	10.5%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 6,760,820	\$ 6,370,977	\$ 389,843	6.1%
Local Distribution (Note 1)	\$ (3,240,378)	\$ (2,933,588)	\$ (306,790)	-10.5%
Adjustments \ Refunds	\$ (38,359)	\$ (56,123)	\$ 17,764	31.7%
Net Sales and Use Tax - General	\$ 3,482,082	\$ 3,381,266	\$ 100,816	3.0%
Motor Fuel Taxes (Note 2a)	\$ 1,050,932	\$ 1,027,329	\$ 23,603	2.3%
Tobacco Taxes	\$ 132,655	\$ 132,276	\$ 379	0.3%
Alcoholic Beverages Tax	\$ 116,571	\$ 116,180	\$ 392	0.3%
Property Tax	\$ 1,336	\$ 1,249	\$ 87	7.0%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 5,803	\$ 6,730	\$ (927)	-13.8%
Tag, Title and Fees	\$ 220,421	\$ 208,056	\$ 12,365	5.9%
Title Ad Valorem Tax	\$ 544,271	\$ 589,813	\$ (45,542)	-7.7%
Motor Vehicle Subtotal	\$ 770,495	\$ 804,599	\$ (34,103)	-4.2%
Total Net Taxes - Subtotal	\$ 13,540,047	\$ 12,740,711	\$ 799,336	6.3%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 101,226	\$ 99,423	\$ 1,804	1.8%
Other Interest, Fees & Sales (Note 3)	\$ 228,891	\$ 217,132	\$ 11,759	5.4%
Total State General Fund Receipts	\$ 13,870,164	\$ 13,057,266	\$ 812,899	6.2%

Footnotes:

- 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).
- 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).
- "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.