

**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 2018</b>	<b>May 2017</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 883,802	\$ 871,425	\$ 12,377	1.4%
Income Tax - Corporate	\$ 38,698	\$ 33,408	\$ 5,290	15.8%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross (Note 2b)	\$ 975,843	\$ 910,344	\$ 65,499	7.2%
Local Distribution (Note 1)	\$ (473,092)	\$ (427,035)	\$ (46,058)	-10.8%
Adjustments \ Refunds	\$ (8,102)	\$ (4,249)	\$ (3,853)	-90.7%
Net Sales and Use Tax - General	\$ 494,648	\$ 479,060	\$ 15,588	3.3%
Motor Fuel Taxes (Note 2a)	\$ 151,675	\$ 146,806	\$ 4,869	3.3%
Tobacco Taxes	\$ 17,598	\$ 17,553	\$ 45	0.3%
Alcoholic Beverages Tax	\$ 15,730	\$ 15,105	\$ 625	4.1%
Property Tax	\$ 40	\$ 24	\$ 16	67.1%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 737	\$ 1,200	\$ (463)	-38.6%
Tag, Title and Fees	\$ 32,108	\$ 29,674	\$ 2,434	8.2%
Title Ad Valorem Tax	\$ 74,074	\$ 75,934	\$ (1,860)	-2.4%
Motor Vehicle Subtotal	\$ 106,919	\$ 106,808	\$ 111	0.1%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 1,709,112</b>	<b>\$ 1,670,190</b>	<b>\$ 38,922</b>	<b>2.3%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 15,548	\$ 15,101	\$ 447	3.0%
Other Interest, Fees & Sales (Note 3)	\$ 33,399	\$ 41,276	\$ (7,877)	-19.1%
<b>Total State General Fund Receipts</b>	<b>\$ 1,758,059</b>	<b>\$ 1,726,567</b>	<b>\$ 31,492</b>	<b>1.8%</b>

State General Fund Receipts	<b>FY 2018</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>FY 2018</b>	<b>FY 2017</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 10,695,999	\$ 10,019,501	\$ 676,498	6.8%
Income Tax - Corporate	\$ 821,606	\$ 778,627	\$ 42,979	5.5%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross (Note 2b)	\$ 10,552,790	\$ 9,889,061	\$ 663,729	6.7%
Local Distribution (Note 1)	\$ (5,054,453)	\$ (4,552,814)	\$ (501,638)	-11.0%
Adjustments \ Refunds	\$ (67,059)	\$ (89,198)	\$ 22,139	24.8%
Net Sales and Use Tax - General	\$ 5,431,277	\$ 5,247,048	\$ 184,229	3.5%
Motor Fuel Taxes (Note 2a)	\$ 1,640,950	\$ 1,592,086	\$ 48,864	3.1%
Tobacco Taxes	\$ 203,051	\$ 199,990	\$ 3,061	1.5%
Alcoholic Beverages Tax	\$ 177,386	\$ 175,695	\$ 1,692	1.0%
Property Tax	\$ 1,396	\$ 1,338	\$ 58	4.4%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 13,977	\$ 14,189	\$ (213)	-1.5%
Tag, Title and Fees	\$ 362,918	\$ 333,802	\$ 29,115	8.7%
Title Ad Valorem Tax	\$ 841,362	\$ 907,853	\$ (66,491)	-7.3%
Motor Vehicle Subtotal	\$ 1,218,256	\$ 1,255,845	\$ (37,589)	-3.0%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 20,189,922</b>	<b>\$ 19,270,129</b>	<b>\$ 919,793</b>	<b>4.8%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 159,247	\$ 156,690	\$ 2,557	1.6%
Other Interest, Fees & Sales (Note 3)	\$ 379,180	\$ 360,755	\$ 18,425	5.1%
<b>Total State General Fund Receipts</b>	<b>\$ 20,728,349</b>	<b>\$ 19,787,575</b>	<b>\$ 940,774</b>	<b>4.8%</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.