

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	August 2018	August 2017		
Net Tax Revenues:				
Income Tax - Individual	\$ 939,432	\$ 862,409	\$ 77,023	8.9%
Income Tax - Corporate	\$ 17,979	\$ 14,520	\$ 3,459	23.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 1,016,080	\$ 939,292	\$ 76,788	8.2%
Local Distribution (Note 1)	\$ (493,804)	\$ (471,668)	\$ (22,136)	-4.7%
Adjustments \ Refunds	\$ (4,087)	\$ (3,713)	\$ (373)	-10.1%
Net Sales and Use Tax - General	\$ 518,189	\$ 463,910	\$ 54,279	11.7%
Motor Fuel Taxes (Note 2a)	\$ 153,749	\$ 153,904	\$ (154)	-0.1%
Tobacco Taxes	\$ 19,336	\$ 19,529	\$ (193)	-1.0%
Alcoholic Beverages Tax	\$ 15,331	\$ 14,296	\$ 1,036	7.2%
Property Tax	\$ 14	\$ 198	\$ (184)	-92.7%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 868	\$ 781	\$ 87	11.2%
Tag, Title and Fees	\$ 36,535	\$ 32,550	\$ 3,985	12.2%
Title Ad Valorem Tax	\$ 72,495	\$ 86,893	\$ (14,398)	-16.6%
Motor Vehicle Subtotal	\$ 109,899	\$ 120,225	\$ (10,326)	-8.6%
Total Net Taxes - Subtotal	\$ 1,773,930	\$ 1,648,990	\$ 124,940	7.6%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 15,698	\$ 15,428	\$ 269	1.7%
Other Interest, Fees & Sales (Note 3)	\$ 14,163	\$ 21,969	\$ (7,805)	-35.5%
Total State General Fund Receipts	\$ 1,803,791	\$ 1,686,388	\$ 117,404	7.0%

State General Fund Receipts	FY 2019		\$ Change	% Change
	FY 2019	FY 2018		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,836,567	\$ 1,723,921	\$ 112,646	6.5%
Income Tax - Corporate	\$ 49,872	\$ 33,883	\$ 15,989	47.2%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 2,039,755	\$ 1,896,720	\$ 143,034	7.5%
Local Distribution (Note 1)	\$ (987,437)	\$ (916,357)	\$ (71,080)	-7.8%
Adjustments \ Refunds	\$ (10,316)	\$ (7,702)	\$ (2,614)	-33.9%
Net Sales and Use Tax - General	\$ 1,042,002	\$ 972,661	\$ 69,341	7.1%
Motor Fuel Taxes (Note 2a)	\$ 307,463	\$ 299,867	\$ 7,595	2.5%
Tobacco Taxes	\$ 38,566	\$ 39,639	\$ (1,073)	-2.7%
Alcoholic Beverages Tax	\$ 32,586	\$ 32,263	\$ 323	1.0%
Property Tax	\$ 21	\$ 209	\$ (187)	-89.7%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 1,577	\$ 1,467	\$ 110	7.5%
Tag, Title and Fees	\$ 65,054	\$ 66,167	\$ (1,113)	-1.7%
Title Ad Valorem Tax	\$ 145,076	\$ 168,369	\$ (23,293)	-13.8%
Motor Vehicle Subtotal	\$ 211,707	\$ 236,002	\$ (24,296)	-10.3%
Total Net Taxes - Subtotal	\$ 3,518,784	\$ 3,338,446	\$ 180,338	5.4%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 31,548	\$ 30,618	\$ 931	3.0%
Other Interest, Fees & Sales (Note 3)	\$ 32,243	\$ 36,713	\$ (4,470)	-12.2%
Total State General Fund Receipts	\$ 3,582,575	\$ 3,405,777	\$ 176,798	5.2%

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.