

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 2018	December 2017		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,143,152	\$ 1,260,372	\$ (117,220)	-9.3%
Income Tax - Corporate	\$ 180,049	\$ 185,726	\$ (5,677)	-3.1%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 1,040,221	\$ 946,468	\$ 93,752	9.9%
Local Distribution (Note 1)	\$ (502,901)	\$ (448,061)	\$ (54,839)	-12.2%
Adjustments \ Refunds	\$ (11,218)	\$ (2,562)	\$ (8,656)	-337.9%
Net Sales and Use Tax - General	\$ 526,102	\$ 495,845	\$ 30,257	6.1%
Motor Fuel Taxes (Note 2a)	\$ 147,217	\$ 146,245	\$ 972	0.7%
Tobacco Taxes	\$ 18,556	\$ 19,288	\$ (732)	-3.8%
Alcoholic Beverages Tax	\$ 16,639	\$ 17,008	\$ (369)	-2.2%
Property Tax	\$ 9	\$ 8	\$ 1	17.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 996	\$ 832	\$ 164	19.7%
Tag, Title and Fees	\$ 25,820	\$ 28,173	\$ (2,353)	-8.4%
Title Ad Valorem Tax	\$ 66,602	\$ 70,147	\$ (3,545)	-5.1%
Motor Vehicle Subtotal	\$ 93,418	\$ 99,152	\$ (5,734)	-5.8%
Total Net Taxes - Subtotal	\$ 2,125,142	\$ 2,223,643	\$ (98,501)	-4.4%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 13,922	\$ 13,569	\$ 353	2.6%
Other Interest, Fees & Sales (Note 3)	\$ 23,430	\$ 27,735	\$ (4,304)	-15.5%
Total State General Fund Receipts	\$ 2,162,494	\$ 2,264,947	\$ (102,453)	-4.5%

State General Fund Receipts	FY 2019		\$ Change	% Change
	FY 2018			
Net Tax Revenues:				
Income Tax - Individual	\$ 6,121,277	\$ 5,888,700	\$ 232,578	3.9%
Income Tax - Corporate	\$ 528,098	\$ 441,278	\$ 86,819	19.7%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 6,100,725	\$ 5,632,017	\$ 468,709	8.3%
Local Distribution (Note 1)	\$ (2,969,516)	\$ (2,702,499)	\$ (267,018)	-9.9%
Adjustments \ Refunds	\$ (35,147)	\$ (34,841)	\$ (306)	-0.9%
Net Sales and Use Tax - General	\$ 3,096,062	\$ 2,894,677	\$ 201,385	7.0%
Motor Fuel Taxes (Note 2a)	\$ 928,138	\$ 904,996	\$ 23,142	2.6%
Tobacco Taxes	\$ 115,172	\$ 115,045	\$ 127	0.1%
Alcoholic Beverages Tax	\$ 97,913	\$ 98,654	\$ (741)	-0.8%
Property Tax	\$ 1,101	\$ 1,299	\$ (198)	-15.3%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 5,174	\$ 4,319	\$ 855	19.8%
Tag, Title and Fees	\$ 184,206	\$ 184,141	\$ 65	0.0%
Title Ad Valorem Tax	\$ 438,168	\$ 470,105	\$ (31,937)	-6.8%
Motor Vehicle Subtotal	\$ 627,548	\$ 658,564	\$ (31,016)	-4.7%
Total Net Taxes - Subtotal	\$ 11,515,308	\$ 11,003,212	\$ 512,096	4.7%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 91,062	\$ 88,812	\$ 2,250	2.5%
Other Interest, Fees & Sales (Note 3)	\$ 212,169	\$ 209,563	\$ 2,606	1.2%
Total State General Fund Receipts	\$ 11,818,540	\$ 11,301,588	\$ 516,952	4.6%

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.