

**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>February 2019</b>	<b>February 2018</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 469,156	\$ 476,535	\$ (7,379)	-1.5%
Income Tax - Corporate	\$ 17,321	\$ (28,904)	\$ 46,225	159.9%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross (Note 2b)	\$ 966,124	\$ 899,651	\$ 66,473	7.4%
Local Distribution (Note 1)	\$ (483,325)	\$ (434,301)	\$ (49,023)	-11.3%
Adjustments \ Refunds	\$ (4,606)	\$ (5,884)	\$ 1,277	21.7%
Net Sales and Use Tax - General	\$ 478,194	\$ 459,466	\$ 18,728	4.1%
Motor Fuel Taxes (Note 2a)	\$ 148,189	\$ 142,766	\$ 5,423	3.8%
Tobacco Taxes	\$ 16,961	\$ 17,594	\$ (634)	-3.6%
Alcoholic Beverages Tax	\$ 15,282	\$ 13,873	\$ 1,409	10.2%
Property Tax	\$ (1)	\$ 16	\$ (16)	-105.1%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 3,167	\$ 3,738	\$ (571)	-15.3%
Tag, Title and Fees	\$ 40,120	\$ 36,954	\$ 3,166	8.6%
Title Ad Valorem Tax	\$ 80,917	\$ 83,529	\$ (2,612)	-3.1%
Motor Vehicle Subtotal	\$ 124,205	\$ 124,221	\$ (16)	-0.01%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 1,269,307</b>	<b>\$ 1,205,567</b>	<b>\$ 63,740</b>	<b>5.3%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 13,683	\$ 12,965	\$ 718	5.5%
Other Interest, Fees & Sales (Note 3)	\$ 16,030	\$ 12,859	\$ 3,171	24.7%
<b>Total State General Fund Receipts</b>	<b>\$ 1,299,019</b>	<b>\$ 1,231,391</b>	<b>\$ 67,628</b>	<b>5.5%</b>

State General Fund Receipts	<b>FY 2019</b>		<b>FY 2018</b>		<b>\$ Change</b>	<b>% Change</b>
<b>Net Tax Revenues:</b>						
Income Tax - Individual	\$ 7,887,534	\$ 7,973,277	\$ (85,742)	-1.1%		
Income Tax - Corporate	\$ 584,470	\$ 460,329	\$ 124,141	27.0%		
<b>Sales and Use Tax - General:</b>						
Sales and Use Tax - Gross (Note 2b)	\$ 8,253,078	\$ 7,660,471	\$ 592,607	7.7%		
Local Distribution (Note 1)	\$ (4,034,349)	\$ (3,674,680)	\$ (359,670)	-9.8%		
Adjustments \ Refunds	\$ (45,451)	\$ (44,243)	\$ (1,208)	-2.7%		
Net Sales and Use Tax - General	\$ 4,173,277	\$ 3,941,548	\$ 231,729	5.9%		
Motor Fuel Taxes (Note 2a)	\$ 1,223,249	\$ 1,193,698	\$ 29,550	2.5%		
Tobacco Taxes	\$ 151,535	\$ 150,249	\$ 1,286	0.9%		
Alcoholic Beverages Tax	\$ 132,502	\$ 130,445	\$ 2,057	1.6%		
Property Tax	\$ 1,110	\$ 1,352	\$ (241)	-17.8%		
<b>Motor Vehicle Revenues:</b>						
Highway Impact Fees	\$ 10,167	\$ 9,541	\$ 625	6.6%		
Tag, Title and Fees	\$ 258,313	\$ 257,375	\$ 938	0.4%		
Title Ad Valorem Tax	\$ 585,983	\$ 627,800	\$ (41,816)	-6.7%		
Motor Vehicle Subtotal	\$ 854,462	\$ 894,716	\$ (40,254)	-4.5%		
<b>Total Net Taxes - Subtotal</b>	<b>\$ 15,008,140</b>	<b>\$ 14,745,614</b>	<b>\$ 262,526</b>	<b>1.8%</b>		
<b>Interest, Fees and Sales:</b>						
Hotel \ Motel Fees	\$ 117,013	\$ 114,191	\$ 2,822	2.5%		
Other Interest, Fees & Sales (Note 3)	\$ 246,854	\$ 241,750	\$ 5,104	2.1%		
<b>Total State General Fund Receipts</b>	<b>\$ 15,372,007</b>	<b>\$ 15,101,555</b>	<b>\$ 270,452</b>	<b>1.8%</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.