

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

State General Fund Receipts	For the Month Ended			
	January 2019	January 2018	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 1,297,101	\$ 1,608,042	\$ (310,941)	-19.3%
Income Tax - Corporate	\$ 39,051	\$ 47,955	\$ (8,903)	-18.6%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 1,186,228	\$ 1,128,803	\$ 57,425	5.1%
Local Distribution (Note 1)	\$ (581,509)	\$ (537,880)	\$ (43,629)	-8.1%
Adjustments \ Refunds	\$ (5,698)	\$ (3,518)	\$ (2,180)	-62.0%
Net Sales and Use Tax - General	\$ 599,022	\$ 587,406	\$ 11,616	2.0%
Motor Fuel Taxes (Note 2a)	\$ 146,921	\$ 145,937	\$ 984	0.7%
Tobacco Taxes	\$ 19,403	\$ 17,610	\$ 1,792	10.2%
Alcoholic Beverages Tax	\$ 19,307	\$ 17,918	\$ 1,389	7.8%
Property Tax	\$ 11	\$ 37	\$ (26)	-71.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 1,826	\$ 1,485	\$ 341	23.0%
Tag, Title and Fees	\$ 33,986	\$ 36,280	\$ (2,294)	-6.3%
Title Ad Valorem Tax	\$ 66,898	\$ 74,166	\$ (7,268)	-9.8%
Motor Vehicle Subtotal	\$ 102,710	\$ 111,931	\$ (9,221)	-8.2%
Total Net Taxes - Subtotal	\$ 2,223,525	\$ 2,536,835	\$ (313,309)	-12.4%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 12,268	\$ 12,414	\$ (146)	-1.2%
Other Interest, Fees & Sales (Note 3)	\$ 18,655	\$ 19,328	\$ (673)	-3.5%
Total State General Fund Receipts	\$ 2,254,448	\$ 2,568,577	\$ (314,129)	-12.2%

State General Fund Receipts	FY 2019			
	FY 2019	FY 2018	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 7,418,378	\$ 7,496,741	\$ (78,364)	-1.0%
Income Tax - Corporate	\$ 567,149	\$ 489,233	\$ 77,916	15.9%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 7,286,953	\$ 6,760,820	\$ 526,133	7.8%
Local Distribution (Note 1)	\$ (3,551,025)	\$ (3,240,378)	\$ (310,647)	-9.6%
Adjustments \ Refunds	\$ (40,845)	\$ (38,359)	\$ (2,486)	-6.5%
Net Sales and Use Tax - General	\$ 3,695,084	\$ 3,482,082	\$ 213,001	6.1%
Motor Fuel Taxes (Note 2a)	\$ 1,075,059	\$ 1,050,932	\$ 24,127	2.3%
Tobacco Taxes	\$ 134,574	\$ 132,655	\$ 1,919	1.4%
Alcoholic Beverages Tax	\$ 117,220	\$ 116,571	\$ 649	0.6%
Property Tax	\$ 1,111	\$ 1,336	\$ (225)	-16.8%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 6,999	\$ 5,803	\$ 1,196	20.6%
Tag, Title and Fees	\$ 218,192	\$ 220,421	\$ (2,229)	-1.0%
Title Ad Valorem Tax	\$ 505,066	\$ 544,271	\$ (39,205)	-7.2%
Motor Vehicle Subtotal	\$ 730,258	\$ 770,495	\$ (40,237)	-5.2%
Total Net Taxes - Subtotal	\$ 13,738,833	\$ 13,540,047	\$ 198,787	1.5%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 103,330	\$ 101,226	\$ 2,104	2.1%
Other Interest, Fees & Sales (Note 3)	\$ 230,824	\$ 228,891	\$ 1,933	0.8%
Total State General Fund Receipts	\$ 14,072,988	\$ 13,870,164	\$ 202,824	1.5%

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.