

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

| State General Fund Receipts | For the Month Ended | | | |
|--|----------------------------|---------------------|--------------------|-----------------|
| | June 2019 | June 2018 | \$ Change | % Change |
| Net Tax Revenues: | | | | |
| Income Tax - Individual | \$ 1,044,101 | \$ 947,782 | \$ 96,318 | 10.2% |
| Income Tax - Corporate | \$ 225,825 | \$ 182,691 | \$ 43,134 | 23.6% |
| Sales and Use Tax - General: | | | | |
| Sales and Use Tax - Gross (Note 2b) | \$ 1,068,623 | \$ 992,472 | \$ 76,150 | 7.7% |
| Local Distribution (Note 1) | \$ (533,824) | \$ (483,359) | \$ (50,465) | -10.4% |
| Adjustments \ Refunds | \$ (7,138) | \$ (1,857) | \$ (5,281) | -284.3% |
| Net Sales and Use Tax - General | \$ 527,661 | \$ 507,255 | \$ 20,405 | 4.0% |
| Motor Fuel Taxes (Note 2a) | \$ 164,441 | \$ 160,763 | \$ 3,678 | 2.3% |
| Tobacco Taxes | \$ 19,868 | \$ 21,860 | \$ (1,991) | -9.1% |
| Alcoholic Beverages Tax | \$ 19,282 | \$ 18,310 | \$ 973 | 5.3% |
| Property Tax | \$ 134 | \$ 165 | \$ (32) | -19.2% |
| Motor Vehicle Revenues: | | | | |
| Highway Impact Fees | \$ 711 | \$ 861 | \$ (150) | -17.4% |
| Tag, Title and Fees | \$ 28,098 | \$ 32,222 | \$ (4,124) | -12.8% |
| Title Ad Valorem Tax | \$ 63,662 | \$ 74,493 | \$ (10,831) | -14.5% |
| Motor Vehicle Subtotal | \$ 92,471 | \$ 107,576 | \$ (15,105) | -14.0% |
| Total Net Taxes - Subtotal | \$ 2,093,782 | \$ 1,946,403 | \$ 147,379 | 7.6% |
| Interest, Fees and Sales: | | | | |
| Hotel \ Motel Fees | \$ 15,959 | \$ 15,208 | \$ 751 | 4.9% |
| Other Interest, Fees & Sales (Note 3) | \$ 14,376 | \$ 16,464 | \$ (2,089) | -12.7% |
| Total State General Fund Receipts | \$ 2,124,117 | \$ 1,978,075 | \$ 146,042 | 7.4% |

| State General Fund Receipts | FY 2019 | | | | FY 2018 | | | | \$ Change | % Change |
|--|----------------------|----------------------|---------------------|--------------|----------------|--|--|--|------------------|-----------------|
| | | | | | | | | | | |
| Net Tax Revenues: | | | | | | | | | | |
| Income Tax - Individual | \$ 12,176,937 | \$ 11,643,781 | \$ 533,156 | 4.6% | | | | | | |
| Income Tax - Corporate | \$ 1,271,270 | \$ 1,004,298 | \$ 266,973 | 26.6% | | | | | | |
| Sales and Use Tax - General: | | | | | | | | | | |
| Sales and Use Tax - Gross (Note 2b) | \$ 12,416,156 | \$ 11,545,262 | \$ 870,894 | 7.5% | | | | | | |
| Local Distribution (Note 1) | \$ (6,097,100) | \$ (5,537,812) | \$ (559,288) | -10.1% | | | | | | |
| Adjustments \ Refunds | \$ (66,772) | \$ (68,917) | \$ 2,144 | 3.1% | | | | | | |
| Net Sales and Use Tax - General | \$ 6,252,284 | \$ 5,938,533 | \$ 313,751 | 5.3% | | | | | | |
| Motor Fuel Taxes (Note 2a) | \$ 1,837,954 | \$ 1,801,713 | \$ 36,241 | 2.0% | | | | | | |
| Tobacco Taxes | \$ 223,363 | \$ 224,910 | \$ (1,547) | -0.7% | | | | | | |
| Alcoholic Beverages Tax | \$ 198,770 | \$ 195,696 | \$ 3,074 | 1.6% | | | | | | |
| Property Tax | \$ 1,280 | \$ 1,562 | \$ (282) | -18.0% | | | | | | |
| Motor Vehicle Revenues: | | | | | | | | | | |
| Highway Impact Fees | \$ 15,859 | \$ 14,838 | \$ 1,022 | 6.9% | | | | | | |
| Tag, Title and Fees | \$ 384,683 | \$ 395,140 | \$ (10,456) | -2.6% | | | | | | |
| Title Ad Valorem Tax | \$ 864,631 | \$ 915,855 | \$ (51,224) | -5.6% | | | | | | |
| Motor Vehicle Subtotal | \$ 1,265,174 | \$ 1,325,832 | \$ (60,659) | -4.6% | | | | | | |
| Total Net Taxes - Subtotal | \$ 23,227,032 | \$ 22,136,325 | \$ 1,090,707 | 4.9% | | | | | | |
| Interest, Fees and Sales: | | | | | | | | | | |
| Hotel \ Motel Fees | \$ 179,984 | \$ 174,454 | \$ 5,530 | 3.2% | | | | | | |
| Other Interest, Fees & Sales (Note 3) | \$ 386,036 | \$ 395,644 | \$ (9,608) | -2.4% | | | | | | |
| Total State General Fund Receipts | \$ 23,793,052 | \$ 22,706,424 | \$ 1,086,628 | 4.8% | | | | | | |

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.