GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of State General Fund Receipts

(unaudited - 000's)

	For the Month Ended						
State General Fund Receipts		May 2019		May 2018		Change	% Change
Net Tax Revenues:							
Income Tax - Individual	\$	887,086	\$	883,802	\$	3,284	0.4%
Income Tax - Corporate	\$	41,304	\$	38,698	\$	2,605	6.7%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Note 2b)	\$	1,045,166	\$	975,843	\$	69,323	7.1%
Local Distribution (Note 1)	\$	(530,278)	\$	(473,092)	\$	(57,186)	-12.1%
Adjustments \ Refunds	\$	(6,579)	\$	(8,102)	\$	1,523	18.8%
Net Sales and Use Tax - General	\$	508,309	\$	494,648	\$	13,661	2.8%
Motor Fuel Taxes (Note 2a)	\$	152,843	\$	151,675	\$	1,167	0.8%
Tobacco Taxes	\$	18,146	\$	17,598	\$	548	3.1%
Alcoholic Beverages Tax	\$	16,755	\$	15,730	\$	1,025	6.5%
Property Tax	\$	8	\$	40	\$	(32)	-79.4%
Motor Vehicle Revenues:							
Highway Impact Fees	\$	1,223	\$	737	\$	486	66.0%
Tag, Title and Fees	\$	24,455	\$	32,108	\$	(7,653)	-23.8%
Title Ad Valorem Tax	\$	77,031	\$	74,074	\$	2,957	4.0%
Motor Vehicle Subtotal	\$	102,709	\$	106,919	\$	(4,210)	-3.9%
Total Net Taxes - Subtotal	\$	1,727,161	\$	1,709,112	\$	18,050	1.1%
Interest, Fees and Sales:							
Hotel \ Motel Fees	\$	15,906	\$	15,548	\$	358	2.3%
Other Interest, Fees & Sales (Note 3)	\$	16,032	\$	33,399	\$	(17,367)	-52.0%
Other interest, Pees & Sales (1906-3)	Ψ	10,032	Ψ	33,377		(17,307)	-32.0%
Total State General Fund Receipts	\$	1,759,100	\$	1,758,059	\$	1,041	0.1%
State General Fund Receipts		FY 2019		FY 2018	\$	Change	% Change
Net Tax Revenues:							
Net Tax Revenues: Income Tax - Individual	\$	11,132,836	\$	10,695,999	\$	436,837	4.1%
Net Tax Revenues:			\$				
Net Tax Revenues: Income Tax - Individual	\$	11,132,836		10,695,999	\$	436,837	4.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate	\$	11,132,836		10,695,999	\$	436,837	4.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General:	\$ \$	11,132,836 1,045,445	\$	10,695,999 821,606	\$ \$	436,837 223,839	4.1% 27.2%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b)	\$ \$	11,132,836 1,045,445 11,347,533	\$	10,695,999 821,606 10,552,790	\$ \$	436,837 223,839 794,744	4.1% 27.2% 7.5%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1)	\$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276)	\$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453)	\$ \$ \$	436,837 223,839 794,744 (508,823)	4.1% 27.2% 7.5% -10.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds	\$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623	\$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277	\$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425	4.1% 27.2% 7.5% -10.1% 11.1% 5.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General	\$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634)	\$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950	\$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346	4.1% 27.2% 7.5% -10.1% 11.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a)	\$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513	\$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277	\$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes	\$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495	\$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051	\$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0% 0.2%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax	\$ \$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495 179,488	\$ \$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051 177,386	\$ \$ \$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444 2,101	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0% 0.2% 1.2%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax	\$ \$ \$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495 179,488	\$ \$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051 177,386	\$ \$ \$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444 2,101	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0% 0.2% 1.2%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues:	\$ \$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495 179,488 1,147	\$ \$ \$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051 177,386 1,396	\$ \$ \$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444 2,101 (250)	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0% 0.2% 1.2% -17.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495 179,488 1,147	\$ \$ \$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051 177,386 1,396	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444 2,101 (250)	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0% 0.2% 1.2% -17.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495 179,488 1,147	\$ \$ \$ \$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051 177,386 1,396 13,977 362,918	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444 2,101 (250) 1,172 (6,332)	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0% 0.2% 1.2% -17.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495 179,488 1,147 15,149 356,586 800,968	\$ \$ \$ \$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051 177,386 1,396 13,977 362,918 841,362	\$ \$ \$ \$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444 2,101 (250) 1,172 (6,332) (40,393)	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0% 0.2% 1.2% -17.9% 8.4% -1.7% -4.8%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495 179,488 1,147 15,149 356,586 800,968 1,172,703	\$ \$ \$ \$ \$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051 177,386 1,396 13,977 362,918 841,362 1,218,256	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444 2,101 (250) 1,172 (6,332) (40,393) (45,553)	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0% 0.2% 1.2% -17.9% 8.4% -1.7% -4.8% -3.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales:	\$ \$ \$ \$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495 179,488 1,147 15,149 356,586 800,968 1,172,703	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051 177,386 1,396 13,977 362,918 841,362 1,218,256 20,189,922	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444 2,101 (250) 1,172 (6,332) (40,393) (45,553)	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 0.2% 1.2% -17.9% 8.4% -1.7% -4.8% -3.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,132,836 1,045,445 11,347,533 (5,563,276) (59,634) 5,724,623 1,673,513 203,495 179,488 1,147 15,149 356,586 800,968 1,172,703	\$ \$ \$ \$ \$ \$ \$ \$ \$	10,695,999 821,606 10,552,790 (5,054,453) (67,059) 5,431,277 1,640,950 203,051 177,386 1,396 13,977 362,918 841,362 1,218,256	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	436,837 223,839 794,744 (508,823) 7,425 293,346 32,563 444 2,101 (250) 1,172 (6,332) (40,393) (45,553)	4.1% 27.2% 7.5% -10.1% 11.1% 5.4% 2.0% 0.2% 1.2% -17.9% 8.4% -1.7% -4.8% -3.7%

Footnotes:

Total State General Fund Receipts

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).

21,669,069

20,728,349

940,720

4.5%

- 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.