

**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>November 2018</b>	<b>November 2017</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 932,045	\$ 954,613	\$ (22,568)	-2.4%
Income Tax - Corporate	\$ 27,164	\$ 24,273	\$ 2,891	11.9%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross (Note 2b)	\$ 1,011,889	\$ 911,652	\$ 100,237	11.0%
Local Distribution (Note 1)	\$ (521,770)	\$ (442,636)	\$ (79,134)	-17.9%
Adjustments \ Refunds	\$ (1,403)	\$ (3,137)	\$ 1,734	55.3%
Net Sales and Use Tax - General	\$ 488,716	\$ 465,879	\$ 22,837	4.9%
Motor Fuel Taxes (Note 2a)	\$ 158,384	\$ 154,513	\$ 3,871	2.5%
Tobacco Taxes	\$ 18,496	\$ 19,763	\$ (1,267)	-6.4%
Alcoholic Beverages Tax	\$ 17,355	\$ 15,823	\$ 1,532	9.7%
Property Tax	\$ 8	\$ 17	\$ (9)	-53.4%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 990	\$ 660	\$ 330	50.0%
Tag, Title and Fees	\$ 30,853	\$ 27,210	\$ 3,643	13.4%
Title Ad Valorem Tax	\$ 71,704	\$ 75,028	\$ (3,324)	-4.4%
Motor Vehicle Subtotal	\$ 103,546	\$ 102,898	\$ 649	0.6%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 1,745,715</b>	<b>\$ 1,737,777</b>	<b>\$ 7,937</b>	<b>0.5%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 16,136	\$ 15,316	\$ 820	5.4%
Other Interest, Fees & Sales (Note 3)	\$ 69,101	\$ 90,951	\$ (21,851)	-24.0%
<b>Total State General Fund Receipts</b>	<b>\$ 1,830,951</b>	<b>\$ 1,844,044</b>	<b>\$ (13,093)</b>	<b>-0.7%</b>

State General Fund Receipts	<b>FY 2019</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>FY 2018</b>			
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 4,978,125	\$ 4,628,327	\$ 349,798	7.6%
Income Tax - Corporate	\$ 348,049	\$ 255,553	\$ 92,496	36.2%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross (Note 2b)	\$ 5,060,505	\$ 4,685,548	\$ 374,956	8.0%
Local Distribution (Note 1)	\$ (2,466,616)	\$ (2,254,437)	\$ (212,178)	-9.4%
Adjustments \ Refunds	\$ (23,929)	\$ (32,279)	\$ 8,350	25.9%
Net Sales and Use Tax - General	\$ 2,569,960	\$ 2,398,832	\$ 171,128	7.1%
Motor Fuel Taxes (Note 2a)	\$ 780,921	\$ 758,751	\$ 22,170	2.9%
Tobacco Taxes	\$ 96,616	\$ 95,757	\$ 859	0.9%
Alcoholic Beverages Tax	\$ 81,274	\$ 81,646	\$ (372)	-0.5%
Property Tax	\$ 1,091	\$ 1,291	\$ (200)	-15.5%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 4,178	\$ 3,486	\$ 691	19.8%
Tag, Title and Fees	\$ 158,386	\$ 155,968	\$ 2,418	1.6%
Title Ad Valorem Tax	\$ 371,566	\$ 399,958	\$ (28,392)	-7.1%
Motor Vehicle Subtotal	\$ 534,130	\$ 559,412	\$ (25,283)	-4.5%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 9,390,166</b>	<b>\$ 8,779,569</b>	<b>\$ 610,597</b>	<b>7.0%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 77,140	\$ 75,243	\$ 1,897	2.5%
Other Interest, Fees & Sales (Note 3)	\$ 188,739	\$ 181,828	\$ 6,911	3.8%
<b>Total State General Fund Receipts</b>	<b>\$ 9,656,046</b>	<b>\$ 9,036,641</b>	<b>\$ 619,405</b>	<b>6.9%</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.