

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	September 2018	September 2017		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,157,878	\$ 1,052,274	\$ 105,604	10.0%
Income Tax - Corporate	\$ 208,564	\$ 199,552	\$ 9,012	4.5%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 1,014,587	\$ 945,975	\$ 68,611	7.3%
Local Distribution (Note 1)	\$ (494,135)	\$ (451,040)	\$ (43,095)	-9.6%
Adjustments \ Refunds	\$ (6,327)	\$ (14,450)	\$ 8,124	56.2%
Net Sales and Use Tax - General	\$ 514,125	\$ 480,484	\$ 33,640	7.0%
Motor Fuel Taxes (Note 2a)	\$ 164,839	\$ 157,919	\$ 6,921	4.4%
Tobacco Taxes	\$ 20,259	\$ 19,985	\$ 274	1.4%
Alcoholic Beverages Tax	\$ 18,155	\$ 17,821	\$ 334	1.9%
Property Tax	\$ 9	\$ 45	\$ (36)	-80.1%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 816	\$ 654	\$ 162	24.8%
Tag, Title and Fees	\$ 29,824	\$ 29,304	\$ 521	1.8%
Title Ad Valorem Tax	\$ 80,394	\$ 83,231	\$ (2,836)	-3.4%
Motor Vehicle Subtotal	\$ 111,035	\$ 113,188	\$ (2,153)	-1.9%
Total Net Taxes - Subtotal	\$ 2,194,864	\$ 2,041,268	\$ 153,596	7.5%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 14,707	\$ 14,319	\$ 388	2.7%
Other Interest, Fees & Sales (Note 3)	\$ 19,869	\$ 20,732	\$ (863)	-4.2%
Total State General Fund Receipts	\$ 2,229,441	\$ 2,076,319	\$ 153,121	7.4%

State General Fund Receipts	FY 2019		\$ Change	% Change
	FY 2018			
Net Tax Revenues:				
Income Tax - Individual	\$ 2,994,445	\$ 2,776,195	\$ 218,250	7.9%
Income Tax - Corporate	\$ 258,436	\$ 233,435	\$ 25,001	10.7%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 3,054,342	\$ 2,842,696	\$ 211,646	7.4%
Local Distribution (Note 1)	\$ (1,481,572)	\$ (1,367,398)	\$ (114,175)	-8.3%
Adjustments \ Refunds	\$ (16,643)	\$ (22,152)	\$ 5,510	24.9%
Net Sales and Use Tax - General	\$ 1,556,126	\$ 1,453,145	\$ 102,981	7.1%
Motor Fuel Taxes (Note 2a)	\$ 472,302	\$ 457,786	\$ 14,516	3.2%
Tobacco Taxes	\$ 58,825	\$ 59,624	\$ (799)	-1.3%
Alcoholic Beverages Tax	\$ 50,741	\$ 50,084	\$ 658	1.3%
Property Tax	\$ 30	\$ 254	\$ (223)	-88.0%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 2,393	\$ 2,121	\$ 272	12.8%
Tag, Title and Fees	\$ 94,878	\$ 95,470	\$ (592)	-0.6%
Title Ad Valorem Tax	\$ 225,470	\$ 251,599	\$ (26,129)	-10.4%
Motor Vehicle Subtotal	\$ 322,742	\$ 349,190	\$ (26,449)	-7.6%
Total Net Taxes - Subtotal	\$ 5,713,648	\$ 5,379,714	\$ 333,934	6.2%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 46,255	\$ 44,937	\$ 1,319	2.9%
Other Interest, Fees & Sales (Note 3)	\$ 52,112	\$ 57,445	\$ (5,333)	-9.3%
Total State General Fund Receipts	\$ 5,812,016	\$ 5,482,096	\$ 329,920	6.0%

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.