GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of State General Fund Receipts

(unaudited - 000's)

-			
For	the N	Aonth	Ended

State General Fund Receipts		September 2018		September 2017		Change	% Change
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:	ф	1 01 4 507	ф	0.45.075	ф	60.611	7.20/
Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1)	\$	1,014,587	\$	945,975	\$	68,611	7.3%
	\$	(494,135)	\$	(451,040)	\$	(43,095)	-9.6%
Adjustments \ Refunds Net Sales and Use Tax - General	<u>\$</u> \$	(6,327)	\$	(14,450)	\$	8,124 33,640	56.2% 7.0%
Net Sales and Ose Tax - General	\$	514,125	\$	480,484	Ф	33,040	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%
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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		FY 2018	\$	Change	% Change
State General Fund Receipts Net Tax Revenues:		FY 2019		FY 2018	\$	Change	% Change
	\$	FY 2019 2,994,445	\$	FY 2018 2,776,195	\$	Change 218,250	% Change 7.9%
Net Tax Revenues:							
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate	\$	2,994,445	\$	2,776,195	\$	218,250	7.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General:	\$ \$	2,994,445 258,436	\$ \$	2,776,195 233,435	\$	218,250 25,001	7.9% 10.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b)	\$ \$	2,994,445 258,436 3,054,342	\$ \$	2,776,195 233,435 2,842,696	\$ \$	218,250 25,001 211,646	7.9% 10.7% 7.4%
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)	\$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572)	\$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398)	\$ \$ \$	218,250 25,001 211,646 (114,175)	7.9% 10.7% 7.4% -8.3%
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	\$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643)	\$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152)	\$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510	7.9% 10.7% 7.4% -8.3% 24.9%
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	\$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126	\$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145	\$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981	7.9% 10.7% 7.4% -8.3% 24.9% 7.1%
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)	\$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302	\$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786	\$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516	7.9% 10.7% 7.4% -8.3% 24.9% 7.1%
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) Tobacco Taxes	\$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624	\$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3%
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	\$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741	\$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084	\$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3%
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	\$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624	\$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3%
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:	\$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741	\$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084	\$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741 30	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084 254	\$ \$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741 30 2,393 94,878	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084 254 2,121 95,470	\$ \$ \$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223) 272 (592)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3% -88.0%
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 Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741 30 2,393 94,878 225,470	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084 254 2,121 95,470 251,599	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223) 272 (592) (26,129)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3% -88.0%
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 Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741 30 2,393 94,878	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084 254 2,121 95,470	\$ \$ \$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223) 272 (592)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3% -88.0%
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 Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741 30 2,393 94,878 225,470	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084 254 2,121 95,470 251,599	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223) 272 (592) (26,129)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3% -88.0%
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 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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741 30 2,393 94,878 225,470 322,742	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084 254 2,121 95,470 251,599 349,190	\$ \$ \$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223) 272 (592) (26,129) (26,449)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3% -88.0% 12.8% -0.6% -10.4% -7.6%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741 30 2,393 94,878 225,470 322,742 5,713,648	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084 254 2,121 95,470 251,599 349,190	\$ \$ \$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223) 272 (592) (26,129) (26,449) 333,934	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3% -88.0% 12.8% -0.6% -10.4% -7.6%
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:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741 30 2,393 94,878 225,470 322,742	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084 254 2,121 95,470 251,599 349,190 5,379,714	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223) 272 (592) (26,129) (26,449)	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3% -88.0% 12.8% -0.6% -10.4% -7.6% 6.2%
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: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales: Hotel \ Motel Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,994,445 258,436 3,054,342 (1,481,572) (16,643) 1,556,126 472,302 58,825 50,741 30 2,393 94,878 225,470 322,742 5,713,648	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,776,195 233,435 2,842,696 (1,367,398) (22,152) 1,453,145 457,786 59,624 50,084 254 2,121 95,470 251,599 349,190 5,379,714	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	218,250 25,001 211,646 (114,175) 5,510 102,981 14,516 (799) 658 (223) 272 (592) (26,129) (26,449) 333,934	7.9% 10.7% 7.4% -8.3% 24.9% 7.1% 3.2% -1.3% 1.3% -88.0% 12.8% -0.6% -10.4% -7.6% 6.2%

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.