

2006 STATISTICAL REPORT



Georgia Department of Revenue

Bart L. Graham
Revenue Commissioner

March 30, 2007



Department of Revenue
1800 Century Center Boulevard
Suite 15300
Atlanta, Georgia 30345
Telephone 404-417-2100

March 30, 2007

The Honorable Sonny Perdue
Governor of Georgia
And Members of the Georgia Legislature
100 State Capitol
Atlanta, Georgia 30334

Dear Governor Perdue and Members:

I am pleased to present to you the Annual Report of the Georgia Department of Revenue for the fiscal year ending June 30, 2006. Net collections for the past fiscal year totaled \$16,341,090,102, compared to \$14,709,912,892 for fiscal year 2005 an 11.1% increase. This provides further evidence of Georgia's economic growth and highlights the Department's continued compliance efforts.

The report highlights many of the functions and improvements within the Department. It is designed to provide a glimpse into the scope of work needed to accomplish our mission: To administer Georgia's tax laws in a manner that conveniently provides comprehensive tax information and ensures accountability, consistency, competence, fairness, and integrity.

These results are directly attributable to the Department's commitment to administer Georgia's tax laws in a fair and equitable manner and the cooperation and support we receive from the executive and legislative branches. Please let me know what additional or clarifying information may be helpful to you.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Bart L. Graham".

Bart L. Graham

FOREWORD

The Georgia Department of Revenue is responsible for the annual collection of taxes and fees, from both individuals and businesses, which together funds the daily operation of state government. The Department's mission is to administer Georgia's tax laws in a fair and equitable manner while providing a high level of customer service to ensure that every Georgia citizen pays their fair share of tax – and nothing more. In Fiscal Year 2006, the Department collected approximately \$20.9 billion in gross tax revenues and distributed over \$4.3 billion in sales tax revenues to counties and municipalities. A noteworthy development in FY06 was the return of the Motor Vehicle Division to the Department after a four-year absence. Charged by Commissioner Bart Graham with providing expedited processing of tags, titles, and registration renewals, while also elevating its level of friendly and helpful service, the Division processed more than 11.1 million documents.

Utilizing advanced technology, the Department processed over 4.1 million individual income tax returns and issued more than 3.0 million refunds (over 1.2 million of them electronically). In addition to the collection of revenue, the Department also performs myriad other tasks that include the regulation of alcohol and tobacco; managing the taxation of interstate trucking; reviewing county property tax digests and administration of the unclaimed property program; and developing tax forms, instructions, and procedures with the goal of enhancing compliance efforts – across all tax types – while at the same time making the reporting and collection of taxes less onerous for Georgia taxpayers.

All figures included in this publication are unaudited unless otherwise noted. Following is a list of tax types administered by the Department accompanied by a brief history of each one.

Corporate Income Tax

Georgia's Corporate Income Tax has been an important tax source since its inception in 1929. The present 6 percent tax rate went into effect in 1969 with the proliferation of tax consulting services corporate income tax is the second most abused tax, second only to sales tax fracas. In Georgia, there are numerous fortune 1000 companies paying little or literally no annual corporate income tax by employing numerous income shifting strategies which eliminate their Georgia income. These strategies shift income to tax free havens by creating artificial expenses for the Georgia bases companies. A few of the most commonly used abusive strategies include captive real estate investment trusts (REITS), service companies which apportion all employee and officer expenses to tax free havens rather than the state of residence, Georgia, and taking deductions of expenses against tax exempt income that can only be uncovered and reversed under audit. In one 2006 case alone a Georgia taxpayer settled a case with DOR covering tax years 2000, 2001 and 2002 for over \$90 million. There remain dozens, if not, hundreds of companies utilizing these same abusive strategies and techniques. A corporate net worth tax is administered in conjunction with the corporate income tax. Please refer to pages 1, 9, 10, 18, 19 & 49 for statistical information relating to these two tax types.

Individual Income Tax

Georgia's Individual Income Tax began in 1929 with a graduated system tied to income levels implemented two years later. It was revised in 1937 to what is essentially the graduated scale in effect today. Over the following seven decades additional refinements included the creation of withholding tax, estimated tax, and new graduated schedules for certain types of filers. More than 4.1 million individual income tax returns – both paper and electronic – are filed annually. Georgia uses as the “starting point” for purposes of Individual Income Tax a taxpayer's Federal AGI (adjusted gross income) based upon their Federal return.

Alcohol Taxes

The sale of alcoholic beverages commenced in Georgia in the mid-1930s upon the nationwide repeal of Prohibition. Georgia is a “local option” state for purposes of the licensing and sale of alcoholic beverages. Thus any city or county that wants to provide for the licensing and sale of distilled spirits, can do so legally only after an affirmative vote of its citizens. If not, the question cannot be voted upon again for two years (one year if it was a “by-the-drink” vote). Upon approval of the voters, the licensing, sale, and manufacture of distilled spirits will be permitted provided the manufacturer, wholesaler, or retailer obtains an alcohol beverage license from the Department of Revenue in addition to all “local ordinance” licenses and requirements. Alcohol beverage statistics may be found on pages 1, 12, 13, 18, 19 & 31.

Motor Fuel Tax

One of ten states that inaugurated this tax source in 1921, motor fuel is the oldest major tax currently in use in Georgia. All 48 states had imposed motor fuel taxation by 1929, and it was the largest revenue producer in Georgia (and most states) until after World War II. Georgia's leading revenue producer for three decades, motor fuel was eclipsed by the new 3 percent state sales tax during the 1950s and 1960s. It was relegated to number three in the 1970s due to the individual income tax's graduated scale and an accompanying inflationary rise in incomes.

Today, motor fuel generates as much revenue for the state of Georgia as the entire tax system did in the early 1950s. A rate of 7 cents per gallon was in effect in January 1950. A 3 percent sales (excise) tax was added as a Second Motor Fuel Tax on July 1, 1979. Effective January 2004, this was replaced with a 4 percent Prepaid State Tax. It is collected by a licensed distributor when sales are made to a non-licensed distributor-reseller. The 4 percent Prepaid State Tax rate is converted to cents-per-gallon based upon the average selling price for each fuel type. Prepaid State Tax rates are recalculated every six months and become effective on January 1 and July 1 each year. Motor Fuel Tax data is presented on pages 1, 2, 18, 19 & 29.

Motor Vehicle Tags and Titles

The Motor Vehicle Division returned under the aegis of the Department of Revenue on July 1, 2005, after four years as part of the now disbanded Department of Motor Vehicle Safety. In FY 2006, more than 8.2 million tags and 2.9 million titles were issued for motor vehicles registered in Georgia. The Motor Vehicle license law was initiated in 1910 and a title law added in 1963. A motor vehicle title is akin to a deed for a parcel of real estate. Current Georgia law requires an individual to secure a title upon purchase of a vehicle.

Application for tags and/or decals for all vehicles, and payment of ad valorem taxes (a form of property tax) to the county of registration, are made to the county tag agent. The county tag agent is typically the county tax commissioner or tax collector. The county tag agent issues all tags and renewal decals except those for certain large trucks (International Registration Plan) which are issued by the Department of Revenue. Applications for titles may be submitted to the county tag agent or the Department of Revenue.

Each registration and/or title application must be filed in the county of legal residence of the vehicle's owner during their designated registration period. If the vehicle is titled in the name of a business enterprise located in another county, the license application must be filed in that county. Nonresidents who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag no later than 30 days after establishing residence in Georgia. Persons employed on a temporary basis or just passing through are not required to register their vehicle if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia provided they display a valid license plate from their home state. Out-of-state students may use a vehicle registered in another state provided that state is a member of the Multi-State Reciprocity Agreement.

Property Tax

Inaugurated in (year), the ad valorem, or Property Tax, is the primary source of revenue for local county governments and municipalities in Georgia. In addition, a small amount of property tax revenue is deposited into the State Treasury. Although counties and municipalities administer the tax, the State Revenue Commissioner is charged with the supervisory authority to ensure uniform administration throughout Georgia in accordance with the law.

Ad Valorem tax is based upon the "value" of real and personal property that is subject to the tax. The tax rate, or "millage," in each county is determined annually by the Board of County Commissioners or other local administrative body. A tax rate of "one mill" represents an assessment of \$1 per \$1,000 of assessed value. The average county millage rate in Georgia in 2006 was approximately 27.36 mills. Counties remit one-quarter mill of total revenue collected to the state. Pages 2,3,4,13,15,19,33 & 34, reflect property tax collections. Tables containing county property tax data begin on page 38.

The Local Government Services Division prepares values for all properties owned and operated by public utilities, and the flight equipment of airlines, for the Department of Revenue. To arrive at a public utility's property value in each tax jurisdiction, the Fair Market Value of the utility system, portion of the system located in Georgia, the portion in each jurisdiction, and the average level of assessment in each county is afforded close review. The Division also prepares final assessed values for railroad equipment car companies based upon the value of the cars, the proportion of their use in Georgia, and the average level of assessment in each county.

On April 15, 1999, House Bill 553 became law. It provides homeowners with property tax relief for assessed county, school, and state property taxes. In 2005, it allocated the equivalent of an additional \$8,000 homestead exemption to eligible property owners in the form of a Homeowner Tax Relief Grant (HTRG). House Bill 1321, passed during the 2002 Session of the General Assembly, permitted municipalities to extend HTRG to city residents.

To calculate the tax savings for 2005, up to \$8,000 is multiplied by the combined millage rate for county, city, school, and city taxes. This amount is deducted directly from a homeowner's property tax bill and reimbursed to the county and city by the State.

The Department has been responsible for administration of the state's Unclaimed Property Program since 1973. The state serves as custodian, in perpetuity, for unclaimed property and abandoned funds until claimed by the rightful owners or heirs. Common types of unclaimed property include unclaimed wages, bank accounts, matured insurance policies, stocks and bonds, mutual funds, contents of safety deposit boxes, and various other unclaimed debts. The Unclaimed Property Section, which is part of the Local Government Services Division, receives in excess of \$80 million worth of abandoned property annually. The Program maintains an active website with current information concerning property and reporting requirements, plus a database where citizens can search for property that they believe to be rightfully theirs and which also allows them to file a claim request online. The Unclaimed Property Program adds more than 100,000 owner properties in an average year and handles over 50,000 claim requests nationwide.

Sales and Use Tax

Begun in April 1951 at a 3 percent statewide rate, Georgia was the 30th state to implement this tax source. Forty-five states currently have some type of state sales tax. This tax has been one of Georgia's largest revenue sources from its inception and now produces one-third of the state's total revenue. Georgia's state sales and use tax rate increased to 4 percent on April 1, 1989.

Beginning in 1975 when the concept of local option tax was conceived and implemented in Georgia, several additional kinds of local option sales taxes have since been put into effect. Approved by local counties and/or municipalities, they have increased the maximum rate of sales tax in Georgia (encompassing the 4 percent state rate plus various 1 percent local option sales taxes) to 8 percent.

At present, among Georgia's 159 counties there is no county that does not impose some type of local option sales tax. Conversely, only one municipality in Georgia (The City of Atlanta) imposes sales tax based on the purchase price or rental charge of tangible personal property at the maximum 8 percent rate.

During Fiscal Year 2006, the Department of Revenue made the following distributions to counties and municipalities:

More than \$1.4 billion for Education Local Option Sales Tax to county and independent school systems.

- Over \$1.2 billion for the 1% Local Option Sales Tax to counties and municipal governments
- In excess of \$1.1 billion for the 1% Special Purpose Local Option Sales Tax to county governments
- More than \$331 million for operation of the Metropolitan Atlanta Rapid Transit Authority (MARTA)
- Over \$111 million for the 1% Homestead Local Option Sales Tax for DeKalb and Rockdale counties
- In excess of \$111 million for Other Local Option Sales Tax to Towns County and the City of Atlanta

Tobacco Taxes

State taxation of cigars and cigarettes began in 1923. The rate on cigarettes increased gradually to 5 cents per pack in 1955. By 1971 it was 12 cents per pack. Effective July 1, 2003, the state excise tax on a pack of 20 cigarettes increased to the present rate of 37 cents. On a scale of 1 to 50 with the former representing the highest rate of tax, Georgia currently ranks 38th nationwide.

Also effective on July 1, 2003, the first-ever state excise tax was imposed on loose and smokeless tobacco. It is based upon 10 percent of the wholesale cost price. That same day, the following rate changes also took effect: the tax rate on "little cigars" (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each, and the tax on all other cigars increased from 13 percent to 23 percent of the wholesale cost price.

County Tax Data

Personal income tax returns for 2004 have been tabulated by county and compiled in Table 12 beginning on page tk. Table 13 contains assessed property values of the gross general digest, net general digest and public utility digest, plus LOST, SPLOST and ELOST distributions by county. Table 14, beginning on page tk, presents Georgia counties by population, net income tax, 1% sales tax distribution, and property tax digest information found in the two preceding tables. The three right-hand columns list each county based upon a per capita amount so that an alternate method of comparison can be made.

Property tax millage rates, by county, in both an alphabetic and numeric series is captured in Tables 16 and 17. Table 16 provides a method of quick reference to a given county's rate with Table 17 offers a method of comparing a given millage rate vis-à-vis other counties.

Organization of the Revenue Department

Sources of Revenue Tax Dollars	1
Department of Revenue Directory	2
Georgia Department of Revenue Organization Chart	3
Organization of the Department of Revenue by Division	4
Revenue Highlights for FY 2006	5

Operations

Comparison of Net Collections & Population FY 2000 thru 2006 – Chart A	6
Number of DOR Employees by Category and Fiscal Year – Chart B	6
DOR Spending by Funding Source FY 2002 thru 2006 – Chart C	7
Delinquent Tax Collections by the Compliance Division FY 2000 thru 2006 – Chart D	7
Total Collections From Initiatives – Chart E	8
Cost of Collection Fees – Collections by Compliance Division – Accounts Processed – Chart F	8
Tax Returns Processed by Calendar Year – Chart G	9
Electronically Filed Returns, FY 2006: Paper and e-File – Chart H	9
Corporate (Calendar) and Individual Returns (Fiscal) Filed by Year versus Collections – Charts I & J	10
Sales Tax Distribution & Net State Sales Tax Collections – Chart K	11
Motor Vehicle Production Report Performance Figures, FY 2006 – Chart L	11
Alcohol & Tobacco Division Performance Figures – Chart M	12
Alcohol & Tobacco Division Investigations, Collections, Enforcement – Chart N	12
Results and Performance Measures by Program: FY 2002 thru 2006	13
Seminars, Presentations and Certification Programs	15

State Revenue Collections and Trends

Net Revenue Collections by Georgia Department of Revenue: FY 1939 to 2006 – Table H-1	17
Monthly Revenue Department Collections, FY 2002 thru 2006	17
Changes in Major State Tax Revenues, FY 2004 thru 2006 – Chart 1	18
Net Revenue Collections by Tax Type for FY 2004, 2005 and 2006 – Table H-2	19
Georgia State Tax Revenue by Major Sources, Ten-Year Trend (FY 1997 thru 2006) – Chart 2	20
Georgia State Tax Revenue by Major Sources (FY 1995 thru 2006) – Table H-3	21
Comparative Trends: Personal Income and State Income Tax Receipts (FY1995 thru 2006) – Table H-4	21

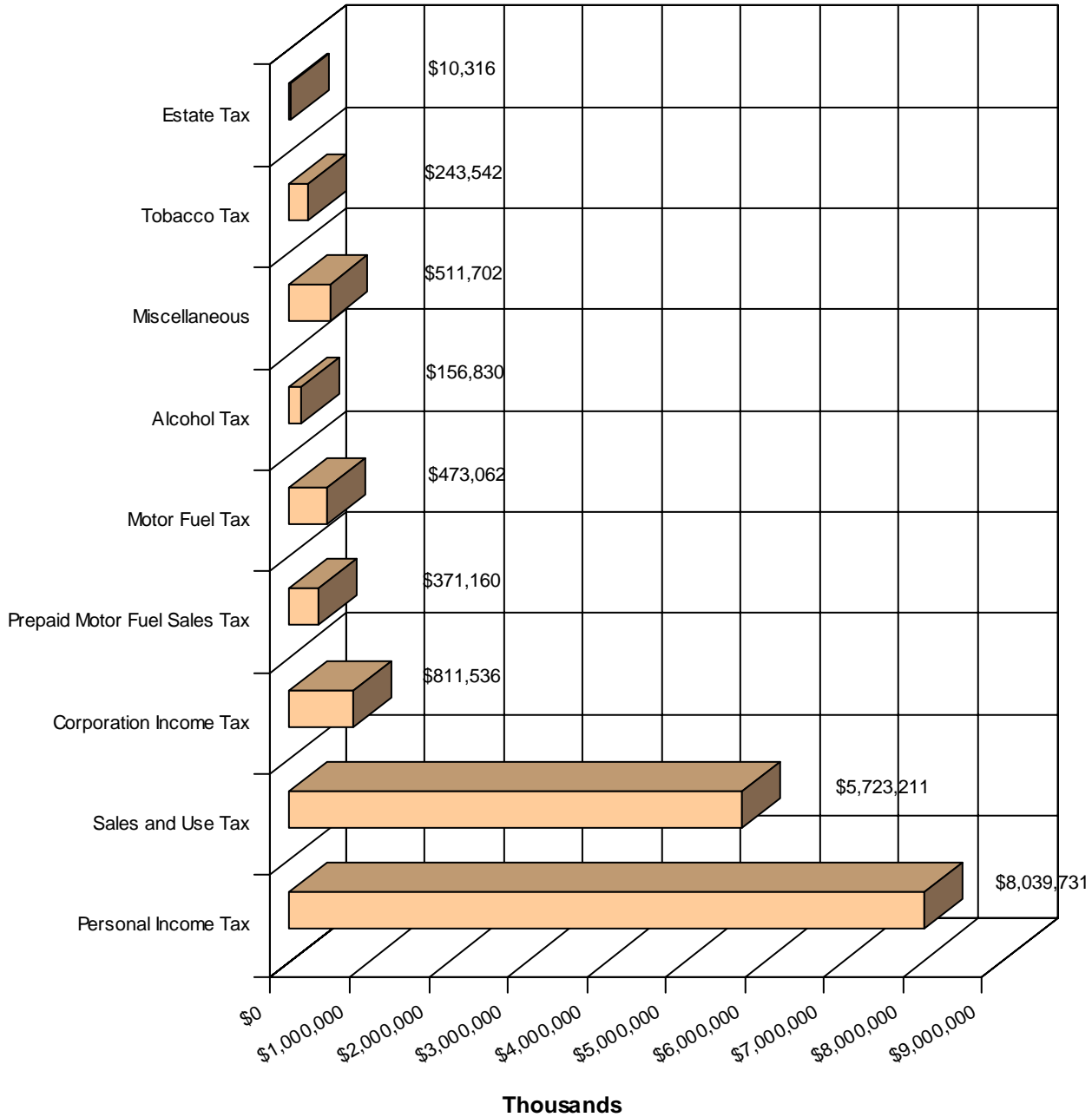
Georgia Comparisons of Region to U.S.

Georgia, Southeast Per Capita Personal Income as a Percent of U.S. Average – Chart 3	22
Per Capita Personal Income Percent Increase Comparisons by Period – Chart 4	22
Georgia, Southeast Total Personal Income as a Percent of the U.S. – Chart 5	23
Total Personal Income Percent Increase Comparison by Period – Chart 6	23
Per Capita Comparison of Selected Financial Items for State and Local Governments – Chart 7	24
Selected State and Local Tax Collections to \$1,000 Personal Income – Chart 8	25

Selected Tax Data by Type and/or County

Sales and Use Tax Revenues by Business Group, FYE June 30, 2005 and 2006 – Table 1	26
Sales and Use Tax Collections by Month: Calendar Year 2002 thru 2005 – Table 2	27
Growth Trend of Personal Income Tax – Table 3	28
Motor Fuel and Motor Carrier, Detailed Data for FY 2006 – Table 4	29
Georgia Personal Income – Calendar Year 2004 Tax Returns by Income Class – Table 5	30
Excise Taxes and Fees in Detail for FY 2005 – Table 6	31
Growth in Sales Tax Distributions for FY 2004, 2005 and 2006 – Table 7	32
Electronic Filing Results for FY 2006 – Table 8	32
Taxable Values of General Property and Public Utilities – Table 9	33
Net Property Tax Collections by Category for FY 2005 – Table 10	33
Taxable Value of General Property and Public Utilities by Class of Property, FY 2005 and 2006 – Table 11	34
Homestead Taxpayer Relief Grant Distribution, FY 1999 thru 2006 – Table 11A	34
2004 Personal Income Tax Data by County of Residence – Table 12	35
Selected Tax Statistics and Estimates by County, Calendar Year 2005 – Table 13	38
Three Economic Indicators by County with Rankings and Per Capita Amounts – Table 14	43
Corporation Income Tax Returns by Taxable Income Class: Calendar Year 2004 Returns – Table 15	49
2005 Millage Rates by County - Alphabetically Listed – Table 16	50
2005 Millage Rates by County - Numerically Listed – Table 17	51
Motor Vehicle Tag and Title Revenues for Fiscal Years 2005 and 2006 – Table 18	52
Motor Vehicle Tag and Title Volume for Calendar Years 2005 and 2006 – Table 19	52
Index	53

**Sources of Revenue Tax Dollars for Fiscal Year
Ending June 30, 2006: \$16,341,090 (Unaudited & in 000's)**



DIRECTORY

1800 Century Boulevard, NE,
Atlanta, Georgia 30345-3205
All Phone Numbers in Century Center

ADMINISTRATIVE OFFICES

Commissioner, Phone 2100
Deputy Commissioner, Phone 2100
Budget Office, Ste 17200, Phone 2222
Central Accounting, Ste 17200, Phone 2222
Electronic Funds Transfer, Ste 17235, Phone 2220
Hearing Officer, Ste 15116, Phone 2210
Internal Audit, Ste 4250, Phone 2247
Human Resources, Ste 2225, Phone 2140
Payroll, Ste 2225, Phone 2140
Facilities Director, Ste 11216, Phone 6092
Litigation & Investigations, Ste 11175, Phone 2180
Public Information, Ste 15114, Phone 2106
Tax Law & Policy, Ste 15311, Phone 6649
Taxpayer Advocate, Ste 15300, Phone 2100
Training Director, Ste 4305, Phone 2262
Trust & Estate Section, Ste 15108, Phone 2402

ALCOHOL & TOBACCO DIVISION

Director, Ste 4200, Phone 4900
Chief of Enforcement, Ste 4203, Phone 4867
Chief of Operations, Ste 4247, Phone 4850
Enforcement personnel are located at each Revenue Regional Office
Enforcement Supervisory Personnel:
Albany, Gilbert Lyons,
Special Agent in Charge (229) 430-4404
Lithia Springs, Michael W. Earnest,
Special Agent in Charge (770) 732-5812
South Atlanta Metro, Malcolm S. Bennett,
Special Agent in Charge (404) 968-0401
Savannah, William A. Capps,
Special Agent in Charge (912) 353-3001

COMPLIANCE DIVISION

Deputy Commissioner for Tax Administration, Ste 18100, Phone 6400
Audit Administrator, Ste 18100, Phone 6400
Collections Administrator, Ste 16200, Phone 6400
Field Assistance, Ste 16200, Phone 6340
OIC Program, Ste 15110, Phone 2205
Private Collections Section, Ste 9200, Phone 6700
Special Collections Program Unit, Ste 18300, Phone 6336
Special Procedures Section, Ste 16206, Phone 6344
Taxpayer Assistance, Ste 18225, Phone 6287
Bankruptcy Section, Tradeport, 4245 International Pkwy,
Hapeville/30354-3903, Phone (404) 968-0410

Regional Offices

ALBANY – 1105-D W. Broad Ave./ 31707
Bennie Butler, Mgr., P.O. Box 1357 - 31702-1357; (229) 430-4241
ATHENS - 190 Ben Burton Circle, (Bogart, GA)/30622-1790
Kerry Herndon, Mgr., P.O. Box 1843/30603-1843; (706) 542-6058
ATLANTA SOUTH METRO – 4245 International Pkwy., Ste B,
Hapeville/30354-3919
Christy Bowens, Mgr., P.O. Box 16749/30321/0749; (404) 968-0480
AUGUSTA – 130 Davis Rd., Martinez, GA 30907-2386
John R. Coleman, Mgr., (706) 6517-7600

COLUMBUS - 1501 13th Street, Ste A/31901-2344
Peggy Watson, Mgr., P.O. Box 1698/31902-1698; (706) 649-7451
DOUGLAS – North Point Plaza, Suite I, 1214 N. Peterson/31533-2835
Larry North, Mgr., P.O. Box 943/31534-0943; (912) 389-4094
LITHIA SPRINGS - 351 Thornton Rd., Suite 101/30122-1589
Judy Stanley, Mgr., P.O. Box 1079-30122/7079; (770) 732-5812
MACON - 630 North Ave., Suite B/31211-1493
Scott Purvis, Mgr., P.O. Box 4368/31208-4368; (478) 751-6055
NORTHEAST METRO – 1800 Century Blvd, NE, Ste 2206/30345
Jerry S. Sewell, Mgr.; (404) 417-6605
ROME - 1401 Dean St., Suite E/30161-6494
Randy Holland, Mgr., P.O. Box 6004/30162-6004; (706) 295-6061
SAVANNAH - 6606 Abercorn St., Ste 220/31405-5831
Cynthia Cyr, Mgr., P.O. Box 13547/31416-0547; (912) 356-2140

INFORMATION TECHNOLOGY DIVISION

Division Director for Technology, Ste 6305, Phone 6004

PROCESSING CENTER

Tradeport, 1200 Tradeport Blvd., Atlanta/30354-1200
Director, Ste 1038, Phone 404-362-6401
Assistant Director, Ste 1037, Phone 404-362-2505
Assistant Director, Ste 1003, Phone 404-362-4577

LOCAL GOVERNMENT SERVICES DIVISION

4245 International Pkwy, Suite A, Hapeville/30354-3918
Director, Phone 404-968-0710
Real & Personal Property Tax, Phone 404-968-0707
Intangible Recording Tax, Phone 404-417-2212
Real Estate Transfer Tax, Phone 404-417-2212
Motor Vehicle Assessments, Phone 404-362-6440
Unclaimed Property, Phone 404-968-0490
Public Utility, Phone 404-968-0750
Sales Tax Distribution, Phone 404-675-1547
Homeowner Tax Relief Grants, Phone 404-968-0707
Tax Officials Training, Phone 404-968-0707

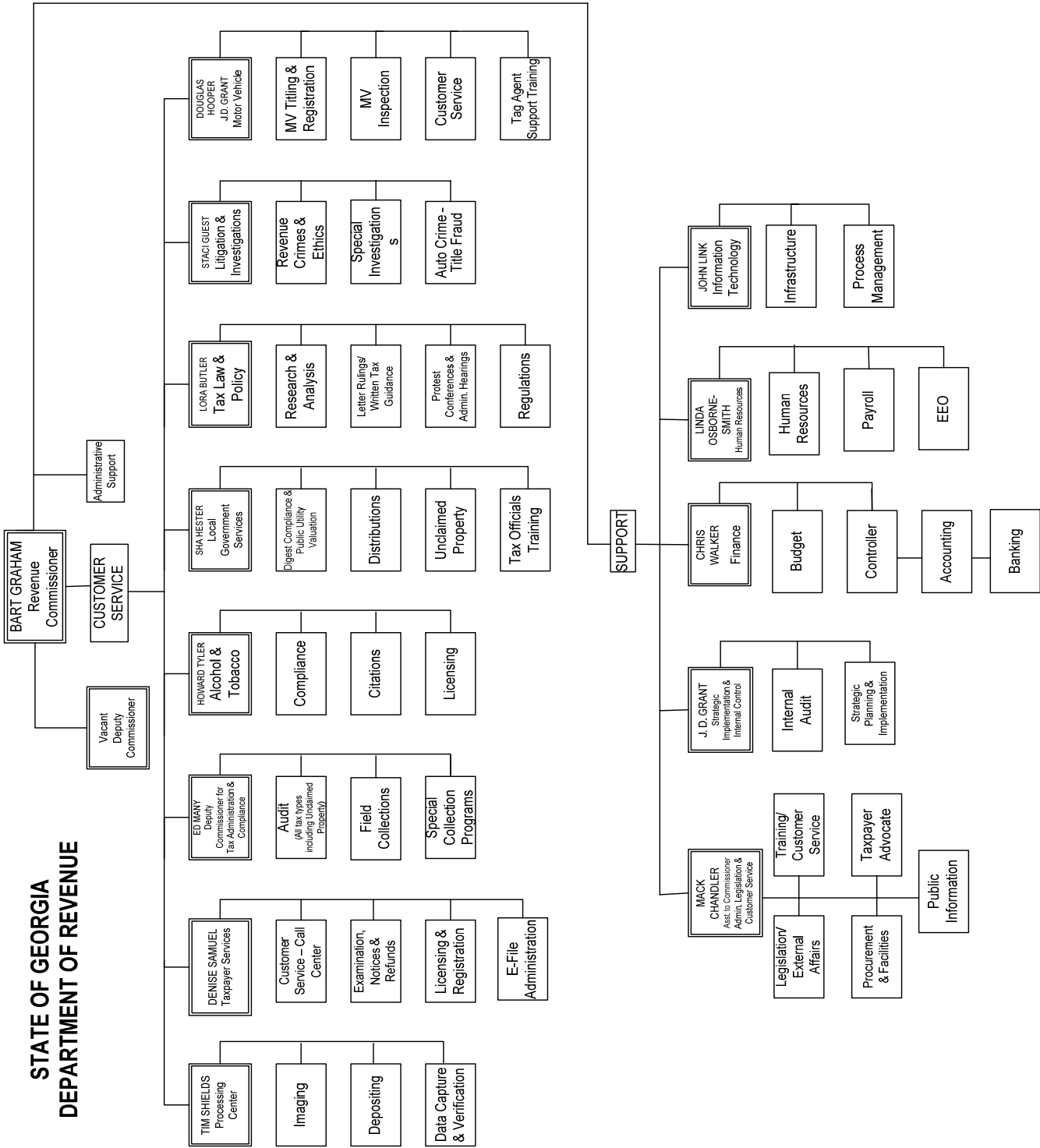
MOTOR VEHICLE DIVISION

Tradeport, 1200 Tradeport Blvd., Atlanta/30354-1200
Director, Ste 1114, Phone 404-362-6440
Title Information, Ste 1153, Phone 404-362-6500
Tag Information, Ste 1153, Phone 404-362-6500

TAXPAYER SERVICES DIVISION

Director, Ste 8100, Phone 2400
Corporation Audit, Ste 8200, Phone 2409
Individual Operations, Ste 7100, Phone 2300
Motor Fuel Distributor Section, Ste 8200, Phone 6710
Motor Carrier Section, Ste 8200, Phone 6712
Refund Inquiry, Ste 3100, Phone 4470
Registration & Licensing, Ste 3100, Phone 4490
Sales Tax Contractor Section, Ste 3100, Phone 4324
Sales Tax Error Resolution Section, Ste 8300, Phone 6601
Statistical Research, Ste 8139, Phone 2109
Taxpayer Registration, Ste 3100, Phone 4490
Taxpayer Services, Ste 3100, Phone 4480
Withholding Tax, Ste 8300, Phone 2311

**STATE OF GEORGIA
DEPARTMENT OF REVENUE**



ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioner, the Department of Revenue is organized by Division.

ADMINISTRATIVE

Provides administrative services for all Divisions within the Department. Included are the Taxpayer Advocate's Office, Budget Office, Hearing Office, Internal Audit/Operations Analysis Unit, Human Resources, Payroll, Facilities Management, Procurement, Tax Law & Policy Section, Public Information Office, Cashiering, Accounting, Statistical Research Office, Litigation and Investigations, and Training.

ALCOHOL AND TOBACCO

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages, tobacco products, and the possession and operation of coin-operated amusement machines within the State. The Division is charged with licensing the sale of alcoholic beverages, tobacco products, and coin-operated amusement machines and is also charged with enforcing the Motor Fuel and Motor Carrier Laws. A criminal investigative staff performs specialized investigations for licensing, sales of alcoholic beverages to underage persons, and assists other state, local, and federal enforcement agencies in related investigative matters.

COMPLIANCE

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel, Alcohol and other miscellaneous audits). Audits are performed nationwide. Provides taxpayer information and assistance at 11 regional office locations. Conducts taxpayer education seminars and workshops to enable taxpayers develop a better understanding of tax laws. Continually examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts.

INFORMATION TECHNOLOGY

The Information Systems Division manages information technology systems for all areas of tax administration for the Revenue Department. The Division maintains, enhances and develops new applications as requested.

LOCAL GOVERNMENT SERVICES

Administers all property tax laws and regulations as well as the distribution of sales and use taxes for local taxing authorities. This Division is charged with the administration of the ad valorem tax, including the

approval of all county tax digests, training of local tax officials, proposed assessment of all public utility property, distribution of local sales taxes, payment of grants for homeowner tax relief, development of annual current use values, and owner harvest timber values, administration of intangible recording and real estate transfer taxes. The Division also administers the laws set forth in the Unclaimed Property Act.

MOTOR VEHICLE

Issues license tags, certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for state and local law enforcement agencies.

PROCESSING CENTER

Performs up-front processing of tax documents and non-electronically filed payments. This includes processing incoming and outgoing mail; capturing an image of all tax documents associated with a tax return for archival purposes; entering tax-related data from tax documents into the Department's various databases; and performing verification of data provided by taxpayers. Entering tax-related data is done through keying, image character recognition (ICR), and two-dimensional bar code technology (2D bar code). In addition, the Processing Center receives and processes all electronically filed returns.

TAXPAYER SERVICES

The Taxpayer Services Division registers all business and individual tax accounts and maintains a registration system of all taxpayers. This division administers Accounts Receivable and Payable on all accounts for Income Tax, Corporate Tax, Withholding Tax, Tax Estimates, Sales Tax, and Motor Fuel Tax including the issuance of assessments and individual refunds. The Division also provides the Department's primary customer service function. It also administers laws and regulations pertaining to Individual Income Tax, Corporate Income Tax, Sales Tax, Motor Fuel Tax, and Withholding Tax.

Revenue Highlights for Fiscal Year 2006

During Fiscal Year 2006, the Department collected a net unaudited amount of \$16,341,090,102, representing an increase of \$1,631,177,210 or 11.1% more than was collected in FY 2005. The Department's revenue collections displayed a strong increase in FY 2006 as monthly tax collections exceeded those reported in FY 2005 in all twelve months during the year. The revenue collection amount of \$16.3B in FY 2006 is the highest one-year collection amount in DOR history.

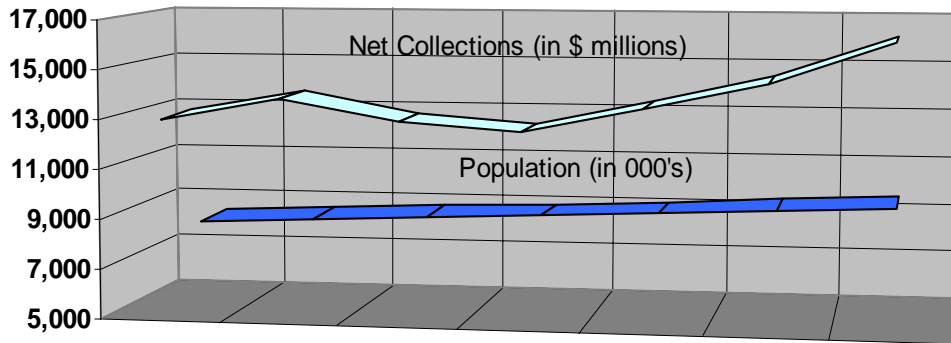
Increases in tax collections during fiscal year FY 2006 are attributable primarily to a strengthening economy and continued enforcement initiatives. Tax types that led the overall increase were as follows:

- Individual Income Tax collections, which comprised approximately 49% of fiscal 2006 net tax collections, totaled \$8,040M, an increase of \$830M or 11.51% over 2005 collections of \$7,210M.
- Sales and Use Tax collections, which comprised approximately 35% of fiscal 2006 collections, totaled \$5,723M, an increase of \$408M or 7.67% over 2005 collections of \$5,315M.
- Corporate Income Tax collections totaled \$863M in fiscal 2006, an increase of \$139M or 19.2% over fiscal 2005 collections of \$724M.

Other highlights for the past year:

- In July 2006, Governor Sonny Perdue announced that the state of Georgia had a \$580 million budget surplus for FY06. Governor Perdue's top priorities for the budget surplus were education and increasing the state's rainy day fund.
- Effective October 1, the Georgia Department of Revenue joined the Multistate Tax Commission's National Nexus Program, which assists businesses involved in multistate commerce that want to voluntarily resolve potential state sales and use tax and income/franchise tax liabilities when tax filing obligations in multiple states is the central issue.
- As of March 2006, the ability to check the status of a personal income tax refund and Spanish versions of Georgia's most used personal income tax forms became available online at the Georgia Department of Revenue's web site.
- Georgia taxpayers contributed more than \$1.3 million using the donations to special funds provision on their 2005 personal income tax return during fiscal year 2006. The donated amounts were \$363,333.52 to the Georgia Cancer Research Fund; \$261,285.19 to the Georgia Fund for Children and Elderly; \$107,559.40 to the Georgia National Guard Foundation; \$216,102.98 to the Georgia Greenspace Trust Fund; and \$364,675.14 to the Georgia Wildlife Conservation Fund.
- Revenue's e-File & e-Pay System was phased in during the first quarter of 2006. Electronic returns were accepted for Withholding Tax in the first quarter followed by Sales Tax in the second quarter and Renewals in October. An Electronic Services Group was established to provide support for both internal and external users.
- In its continuing effort to bring more individuals and businesses into compliance with Georgia law, the Georgia Department of Revenue increased its levying action activities throughout the state. As of June 30, 2006, the Department had collected approximately \$239.3 million in delinquent taxes through its various tax compliance initiatives.
- The Department of Revenue distributed over \$417.8 million in Homeowner Taxpayer Relief Grants in FY 2006. This brings the total distribution since the inception of the grant to just under \$2.5 billion.
- On April 1, the Department of Revenue began managing all motor carrier events including the International Fuel Tax Agreement and the International Registration Program through its Motor Vehicle Division at 1200 Tradeport Boulevard in Hapeville, Ga.
- Robert J. "Bobby" Lenihan, Jr., Deputy Revenue Commissioner, retired on January 31, 2006. Mr. Lenihan's career with the Department spanned 35 years and six Revenue Commissioners. He served as Acting State Revenue Commissioner early in Governor Sonny Perdue's administration. His distinguished service to the State of Georgia is greatly appreciated.

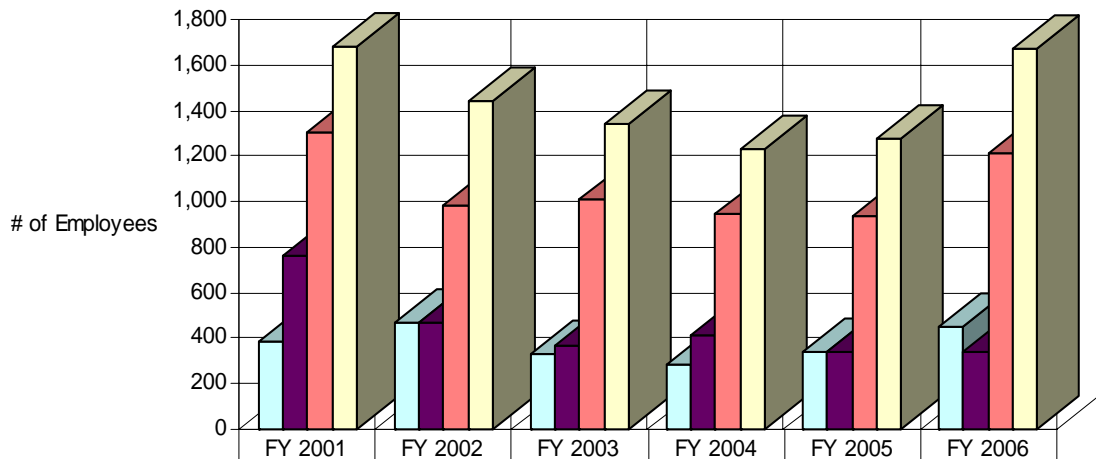
CHART A - Comparison of Net Collections (in \$ millions) and Population (in 000's) by Fiscal Year



	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
Net Collections	\$13,042	\$13,934	\$13,045	\$12,710	\$13,671	\$14,710	\$16,341
GA Population	8,231	8,424	8,598	8,750	8,935	9,133	9,364

Note: On July 1, 2001 the Motor Vehicle Division was transferred to the Department of Motor Vehicle Safety which was subsequently disbanded on June 30, 2005. The Motor Vehicle Division returned to DOR on July 1, 2005. Population estimates provided by Bureau of Economic Analysis Published July 1, 2006.

CHART B - Number of DOR Employees by Category and Fiscal Year



	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
Temporary Employees	383	464	334	285	340	453
Seasonal Temps	763	465	365	415	339	337
Full-Time Employees	1,302	979	1,010	943	936	1,214
Total Employees	1,685	1,443	1,344	1,228	1,276	1,667

Note: On July 1, 2001 the Motor Vehicle Division was transferred to the Department of Motor Vehicle Safety. The Motor Vehicle Division returned to DOR on July 1, 2005. Population estimates provided by Bureau of Economic Analysis Published July 1, 2006.

**CHART C - Actual DOR Spending by Funding Source
Fiscal Years 2002 thru 2006 (in 000's)**

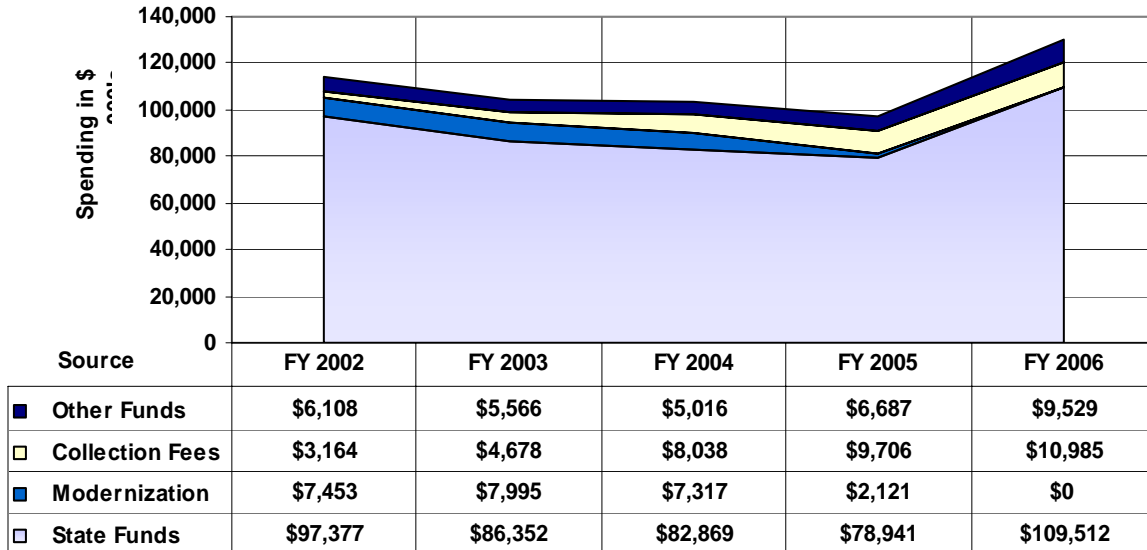
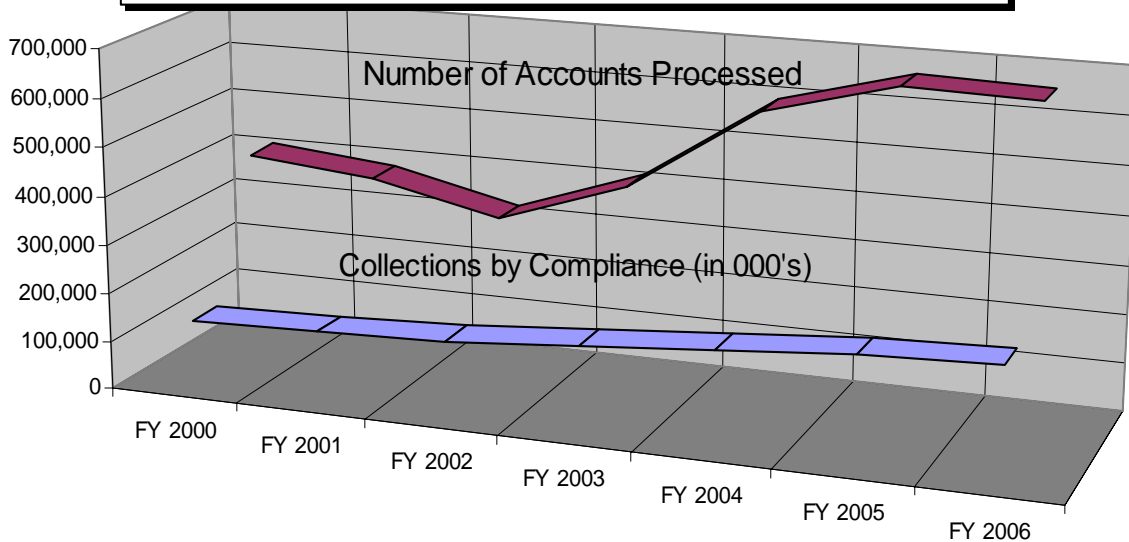
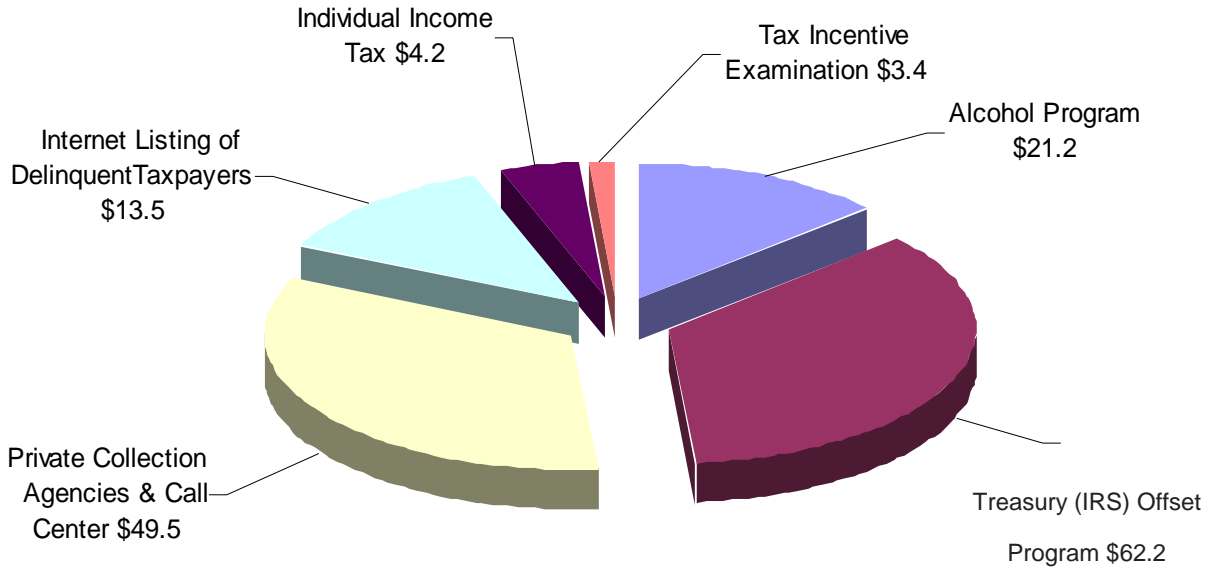


CHART D - Delinquent Tax Collections by the Compliance Division (in 000's) Compared to Number of Accounts Processed

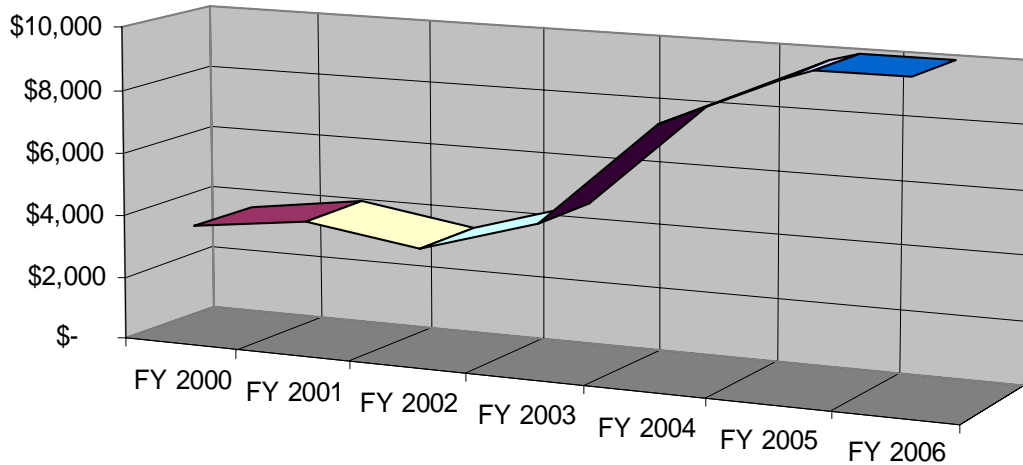


	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
■ Collections By Compliance (in 000's)	\$130,218	\$138,998	\$150,019	\$169,848	\$194,086	\$216,972	\$225,353
■ No. of Accounts Processed (Actual)	409,529	387,306	326,478	418,467	596,097	667,053	661,193

**CHART E - Revenue From Collection Initiatives:
September 2003 Thru June 30, 2006 (in millions)
Total \$239,300,000**

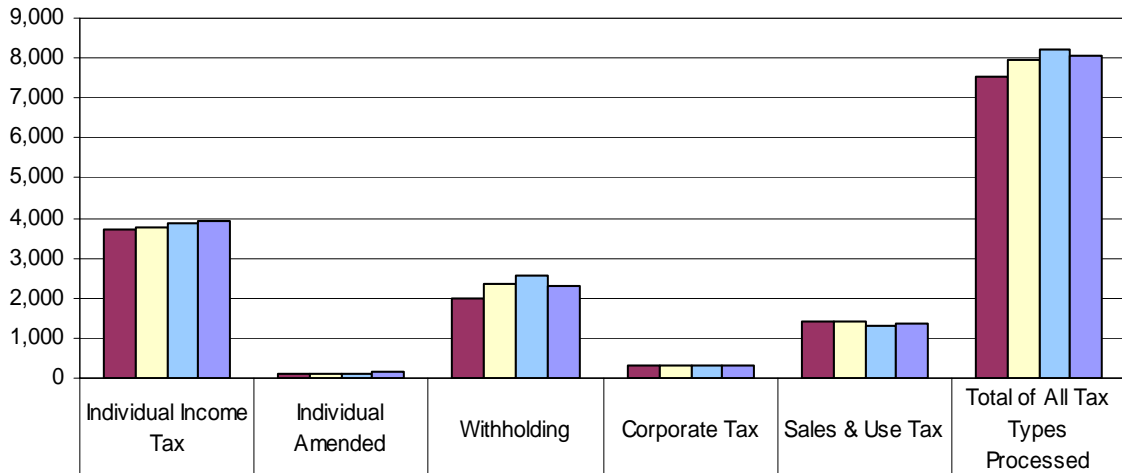


**CHART F - Cost of Collection Fees Collected
(in 000's) by Fiscal Year**



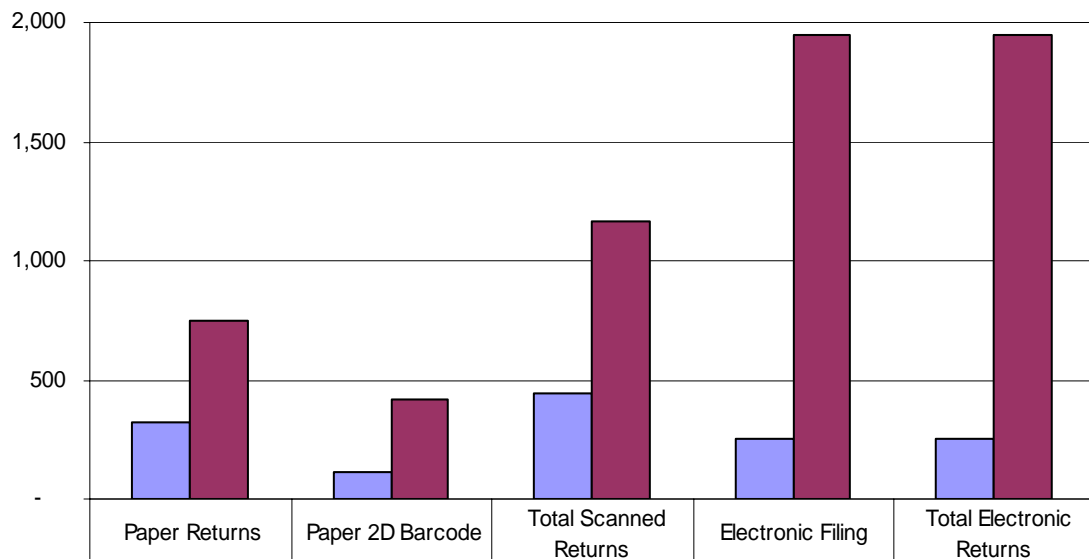
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
■ Cost of Collection Fees (in 000's)	\$3,640	\$4,113	\$3,558	\$4,687	\$8,038	\$9,697	\$10,989

**CHART G - Tax Returns Processed in DOR
by Type and Calendar Year (in 000's)**



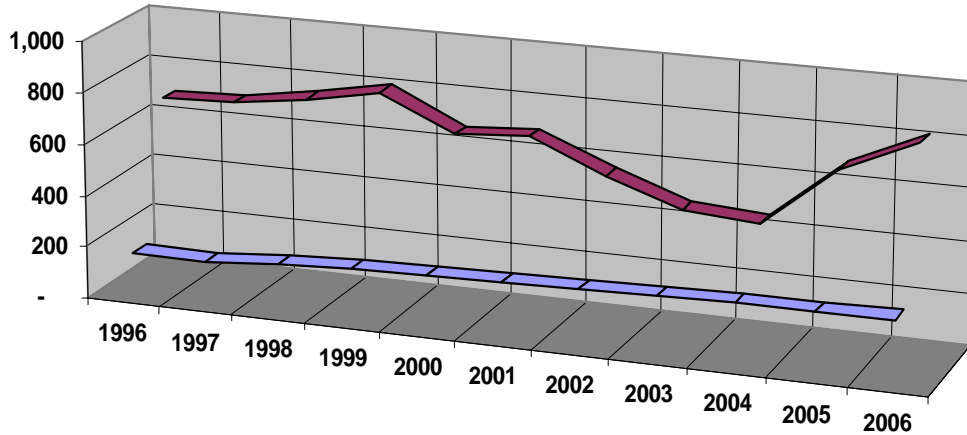
■ Calendar Year 2003	3,740	103	1,977	302	1,391	7,513
■ Calendar Year 2004	3,787	99	2,377	309	1,404	7,977
■ Calendar Year 2005	3,886	123	2,589	326	1,313	8,236
■ Calendar Year 2006	3,939	133	2,305	337	1,357	8,071

**CHART H - Electronic Filing Results
vs. Paper Returns in FY 2006 (in 000's)**



■ TAX DUE or Zero Balance	323	116	439	256	256
■ REFUND	744	419	1,163	1,944	1,944

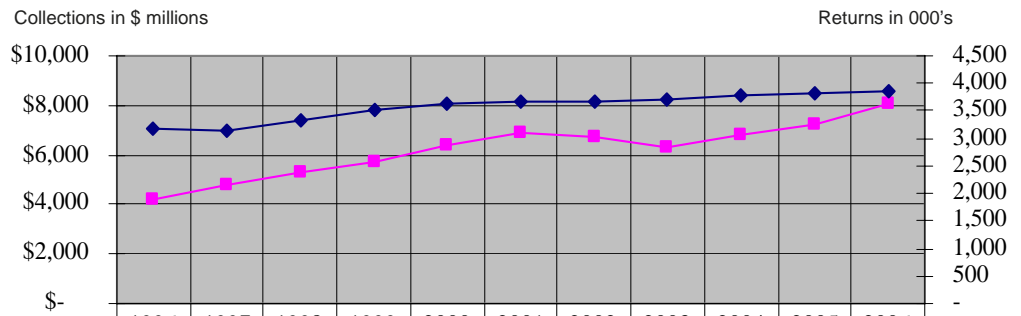
CHART I - Number of Corporate Income Tax Returns Processed Annually Compared to Corporate Tax Collections (in 000's)



	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
■ Corporate Tax Returns Processed	167	167	188	205	207	216	219	229	234	237	241
■ Corporate Tax Collections	\$697	\$707	\$749	\$800	\$667	\$690	\$565	\$470	\$450	\$679	\$812

Note: Return and collection figures for FY 2005 and FY 2006 are estimated and unaudited.

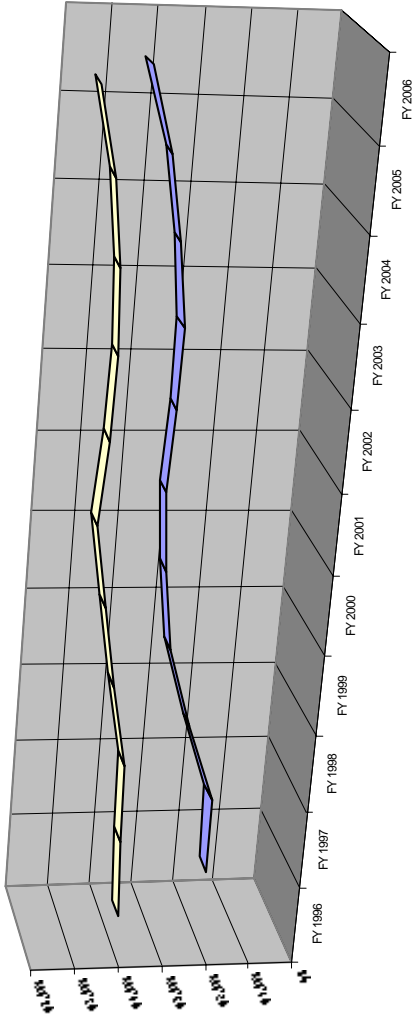
CHART J - Number of Individual Returns Processed by Fiscal Year (in 000's) Compared to Net Individual Income Tax Collections (in \$ millions)



	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
■ Net Individual Income Tax Collections	\$4,233	\$4,755	\$5,334	\$5,701	\$6,364	\$6,923	\$6,714	\$6,272	\$6,830	\$7,210	\$8,040
◆ Number of Individual Returns Processed	3,166	3,130	3,337	3,526	3,629	3,650	3,659	3,690	3,776	3,816	3,861

Note: Return and collection figures for FY 2005 and FY 2006 are estimated and unaudited.

CHART K - Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distributions FY 1996 thru 2006 (Unaudited and in \$ millions)



	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
NET STATE COLL	\$3,974	\$4,079	\$4,143	\$4,486	\$4,814	\$5,126	\$5,026	\$4,985	\$5,091	\$5,282	\$5,745
DISTRIBUTIONS	\$1,521	\$1,571	\$2,245	\$2,843	\$3,105	\$3,242	\$3,181	\$3,175	\$3,398	\$3,745	\$4,311

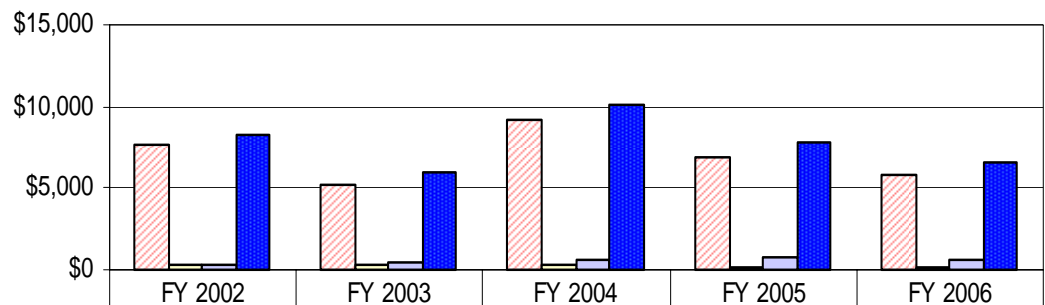
Note: Return and collection figures for FY 2005 and FY 2006 are estimated and unaudited.

CHART L - FY 2006 Motor Vehicle Division Production Report at DOR's Tradeport Facility

	# of Customers		# of Phone Calls		# of Written Correspondence		Average # of Calls	
	Assisted Annually	Received Annually	Received Annually	Received and/or Sent	Received Per Person	Received Per Person	Received Per Person	Received Per Person
	116,086	15,061	66,430	3,012				
	37,862	54,200	0	9,737				
	1,949	2,133	26,098	355				
	0	397,342	0	26,213				
	0	141,960	0	8,863				
	0	280	180	82				
	0	12,832	0	2,047				
	30,094	4,290	41,432	1,962				
	0	0	23,802	0				
	185,991	628,098	66,417	52,271				

CHART M - Alcohol & Tobacco Division Performance Figures

Category	2002	2003	2004	2005
Number of Alcohol Agents	32	33	28	32
Alcohol Inspections	4,761	4,921	3,761	3,247
Alcohol Investigations	1,203	1,351	1,184	1,334
Alcohol Citations	1,066	1,320	1,691	1,861
Underage Alcohol Investigations	1,944	1,982	1,970	1,851
Underage Alcohol Citations	502	396	306	284
Liquor License Investigations	1,344	2,145	2,096	1,921
Still Seizures	2	4	7	2
Tobacco Inspections	3,261	3,612	2,773	2,049
Tobacco Investigations	29	10	12	4
Tobacco Citations	42	34	27	18
Underage Tobacco Investigations	937	1,232	717	553
Executive Orders	914	1,355	1,469	1,663
Game Inspections	16,356	11,803	9,676	8,764
Felony Arrests	5	7	5	13
Misdemeanor Arrests	380	325	239	202

CHART N - Tax & Fee Collections by the Enforcement Unit of the Alcohol & Tobacco Division by Fiscal Year (in 000's)

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
Delinquent Tax Collections	\$7,604	\$5,181	\$9,169	\$6,900	\$5,869
Fee Collections	\$307	\$284	\$278	\$142	\$123
Executive Orders/Admin Penalties/Fines	\$375	\$508	\$600	\$733	\$576
Total Collections & Fines Paid	\$8,286	\$5,972	\$10,047	\$7,776	\$6,567

Delinquent Tax Collections – Delinquent Tax Collections as a result of enforcement activity, citations, background investigations

Fee Collections – Fees collected in the investigation of coin-operated amusement machines or alcohol licenses

Executive Orders/Administrative Penalties/Fines – Administrative penalties and fines issued by the Administrative Hearing Officer

Total Collections & Fines Paid – Total Collections by the Alcohol & Tobacco Division's Enforcement Unit

Results and Performance Measures by Program	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
Administration					
Tax Law & Policy					
Number of legislative bills analyzed and summarized	-	-	-	144	110
Number of Tax Guidance letters drafted	-	-	-	82	70
Number of consolidated return applications processed	-	-	-	53	50
Number of Sales Tax exemption applications reviewed and processed	-	-	-	442	400
Number of Regulations updated or released	-	-	-	98	123
Litigation & Investigations					
Suspected fraudulent returns reviewed prior to release of funds	-	-	-	9,237	55,464
Number of fraudulent returns detected prior to release of funds	-	-	-	2,138	32,987
Funds not released (in millions) due to detection of fraud	\$ -	\$ -	\$ -	\$ 2.8	\$ 26.9
Customer Service					
Call Handling and Tracking					
Number of individual refund calls received (thousands)	340	246	384	763	330
Number of individual refund calls answered (thousands)	145	117	170	238	240
Correspondence Management					
Number of protests received in response to individual income tax assessment notices (thousands)	-	-	22	48	49
Percent of unresolved protests 120 days after filing	-	-	77%	34%	30%
Education and Assistance					
Number of Education Seminars held	140	140	140	199	200
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (in \$ millions)	\$ 5.0	\$ 11.0	\$ 8.0	\$ 6.8	\$ 8.0
Grants and Distribution					
Local Sales Tax Distribution					
Number of local sales taxes collected	427	434	440	456	457
Total returns (SUT) processed (in \$ millions)	\$ 1.3	\$ 1.3	\$ 1.2	\$ 1.4	\$ 1.4
Distribution of sales tax revenues to local governments (in \$ billions)	\$ 3.2	\$ 3.2	\$ 3.4	\$ 3.7	\$ 3.7
Homeowners Tax Relief Grants (HTRG)					
Value of HTRG grants distributed (in \$ millions)	\$ 244	\$ 374	\$ 392	\$ 412	\$ 418
Number of local taxing jurisdictions receiving grants	183	428	418	419	430
Number of homesteads qualifying for grants (in millions)	5	6	6	6	7
Industry Regulation					
Amusement Machines					
Number of amusement machines reviewed annually for compliance	-	-	-	8,764	8,312
Number of amusement machines seized due to non-compliance	-	-	-	301	193
Law Enforcement					
Number of citations issued	1,108	1,367	1,718	1,880	1,684
Percent of alcohol inspections where the operator is not in compliance with applicable law	13%	15%	17%	18%	15%
Licenses & Permits					
Number of alcohol license investigations conducted	1,203	1,361	1,196	1,338	1,387
Number of executive orders served after administrative hearings	914	1,355	1,469	1,663	1,658
Underage Investigations					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind.	502	559	429	285	448
Percent of retail vendors investigated who make illegal tobacco sales to underage persons.	14%	18%	15%	16%	15%

Results and Performance Measures by Program

	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
<u>Revenue Processing</u>					
Error Resolution					
Number of sales tax returns processed through Error	720	673	686	787	700
Percent of sales tax returns processed through Error	56.0%	52.5%	56.4%	56.3%	50.0%
Total Number of Error Resolution staff (all tax types)	-	-	109	100	90
Money Deposits					
Average time lapse in days between receipt and deposit of check in a coupon payment	5	2	2	2.5	2
Average time lapse in days between receipt and deposit of check in a non-coupon payment	5	8	7	12.3	10
Amount of gross revenue collections deposited through electronic funds transfers (in \$ billions)	\$ 11	\$ 11	\$ 12	\$ 12.5	\$ 13
Returns Processing					
Number of documents processed (millions)	-	7	7	7.9	7.9
Number of images created (millions)	-	53	53	52.6	54
Percent of Individual Income tax non-paper returns processed (electronic, 2-D barcode, or telefile) filings	-	42%	49%	59.8%	60%
<u>Salvage Inspection</u>					
Salvage Inspection					
Number of rebuilt salvage vehicle reinspections	23,061	26,822	27,500	22,618	32,500
<u>Tag and Title Registration</u>					
Commercial Truck Registration					
Number of interstate commercial vehicle registrations	-	-	-	-	92,000
Motor Vehicle Registration					
Number of motor vehicles tag registrations processed (in \$ millions)	-	-	-	-	8.2
Number of internet on-line motor vehicle title registrations	-	-	-	-	140,000
Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (in \$ millions)	-	-	-	-	250
<u>Tax Compliance</u>					
Assessments					
Number of proposed assessments issued	-	371,273	237,456	240,000	230,000
Collections received during assessment phase (\$ millions)	-	156	134	136	140
Audits					
Average revenue per audit hour (all tax types)	\$ 1,025	\$ 962	\$ 1,131	\$ 2,006	\$ 1,771
Percent of audits that find businesses not in compliance with the tax laws.	45%	43%	45%	38%	42%
Collections					
Trust tax (sales and withholding) accounts collection	-	480	165	165	165
Collections on delinquent and deficient accounts (\$ millions)	-	\$ 285	\$ 243	\$ 392	\$ 235
<u>State Board of Equalization</u>					
State Board of Equalization					
Number of appeals received	2	3	9	9	9
Number of decisions settled	2	2	4	3	5

Local Government Services Division Presentations Offered in FY 06

Course	Date	City
Time Management	1/12/2006	Cochran
	1/20/2006	Dalton
	2/21/2006	Sylvester
	2/24/2006	Eatonton
Conflict Management	1/12/2006	Cochran
	1/20/2006	Dalton
	2/21/2006	Sylvester
	2/24/2006	Eatonton
Bankruptcy	1/19/2006	Hapeville
	3/22/2006	Eatonton
In the Trenches – First-Time Management	1/11/2006	Cochran
	1/19/2006	Dalton
	2/20/2006	Sylvester
	2/23/2006	Eatonton
Final Accounting	1/10/2006	Cochran
	3/8/2006	Sylvester
How to Recruit, Interview, and Hire the Right People	1/11/2006	Cochran
	1/19/2006	Dalton
	2/20/2006	Sylvester
	2/23/2006	Eatonton
Exemptions	1/4/2006	Dawsonville
	2/15/2006	Augusta
Budgets	2/8/2006	Athens
Tax Penalties and Interest Part I	2/22/2006	Statesboro
	3/29/2006	Douglasville
	4/26/2006	Albany
Penalties & Interest Part II (Tax Commissioners or designee)	2/22/2006	Statesboro
	3/29/2006	Douglasville
	4/26/2006	Albany
Employee Performance Coaching	4/17/2006	Jefferson
	4/20/2006	Dalton
	5/22/2006	Savannah
	5/25/2006	Valdosta
	4/17/2006	Jefferson
Delegation – Learn to do it!	4/20/2006	Dalton
	5/22/2006	Savannah
	5/25/2006	Valdosta
	4/18/2006	Jefferson
	4/21/2006	Dalton
Planning and Managing Organizational Change	5/23/2006	Savannah
	5/26/2006	Valdosta
	4/18/2006	Jefferson
	4/21/2006	Dalton
A Six Sigma Approach to Achieving Goals	5/23/2006	Savannah
	5/26/2006	Valdosta
	4/18/2006	Jefferson
	4/21/2006	Dalton
Tax Digest	4/19/2006	Dalton
	6/6/2006	Hapeville
Special Classes	April 12 - 13, 2006	Jekyll Island
Tax Office Duties	5/3/2006	Calhoun
Returns and Assessments	5/24/2006	Calhoun
Delinquent Tax Collections	March 15 - 16, 2006	Athens
	June 7 - 8, 2006	Hapeville

Tax Law and Policy Seminar and Presentations in FY 06

O P E R A T I O N S	Course	Date	City	Location/Function
	Sales and Use Tax Seminar (General Overview)	07/21/2005	Carrollton	Carroll County Chamber of Commerce
		07/28/2005	Gainesville	Georgia Mountains Center
		08/26/2005	Lawrenceville	Gwinnett Justice & Admin Center
		08/31/2005	Hapeville	Tradeport Facility
		09/14/2005	Savannah	Savannah State University
		10/20/2005	Macon	Macon State College
		11/04/2005	Athens	UGA/Chicopee Complex Auditorium
		11/09/2005	Augusta	Augusta Tech
		12/02/2005	Americus	Georgia Southwestern State University
		01/05/2006	Atlanta	Georgia Power Building
		04/19/2006	Kennesaw	Kennesaw State University
		05/17/2006	Rome	Floyd College, SBDC
		05/19/2006	Atlanta	Lorman Educational Seminar
		06/01/2006	Atlanta	Georgia Power Building
	Sales and Use Tax for Printing Industry Department Overview	10/12/2005	Smyrna	Georgia Printing Industry Association
		11/04/2005	Atlanta	Institute for Professionals in Taxation
		02/16/2006	Atlanta	GA State Recruitment Presentation
	Income Tax Update	11/30/2005	Acworth	Earl Davis Seminar
		11/30/2005	St. Augustine	St. Augustine Accounting Organization
		12/07/2005	Athens	Earl Davis Seminar
	Sales and Use Tax Education	12/08/2005	Atlanta	Chinese Delegation
	Sales and Use Tax Education For Bankers	12/09/2005	Atlanta	Community Bankers, Association
	All Tax Issues and Department Overview	01/11/2006	Atlanta	Georgia Society CPA Tax Section Meeting
	Sales and Use Tax for Hunting Preserves	01/18/2006	Macon	Hunting Preserves
	Sales and Use Tax for Small Business	02/15/2006	Atlanta	Small Business Association Seminar
	Sales and Use Tax	04/06/2006	Atlanta	Department Staff Training
	Alcohol Retailers Training	06/05/2006	Forsyth	Georgia Public Safety Center
	Income Tax Update	06/24/2006	St. Augustine	Accounting Organization

**TABLE H-1 - Net Revenue Collections By Georgia Department of Revenue
For Fiscal Years 1939 Through 2006 (Unaudited & in 000's)
(Net of Commissions and Refunds)**

FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	\$40,891	1962	\$383,718	1985	\$4,373,972
1940	44,170	1963	422,533	1986	4,739,023
1941	40,380	1964	468,243	1987	5,090,622
1942	57,062	1965	523,599	1988	5,532,660
1943	55,259	1966	585,584	1989	6,086,781
1944	56,906	1967	641,167	1990	6,802,402
1945	58,347	1968	703,270	1991	6,861,631
1946	75,483	1969	795,125	1992	6,992,517
1947	92,519	1970	904,279	1993	7,826,861
1948	101,588	1971	949,146	1994	8,444,864
1949	102,947	1972	1,145,094	1995	9,115,243
1950	117,894	1973	1,298,984	1996	9,928,508
1951	145,305	1974	1,454,888	1997	10,543,106
1952	220,505	1975	1,485,597	1998	11,090,777
1953	210,038	1976	1,607,948	1999	12,068,478
1954	216,092	1977	1,826,490	2000	13,041,655
1955	226,226	1978	2,094,166	2001	13,934,126
1956	283,154	1979	2,353,857	2002	13,044,947
1957	300,953	1980	2,624,813	2003	12,709,799
1958	303,953	1981	2,911,453	2004	13,670,638
1959	321,702	1982	3,161,548	2005	14,709,913
1960	352,008	1983	3,389,303	2006	16,341,090
1961	374,423	1984	3,818,550		

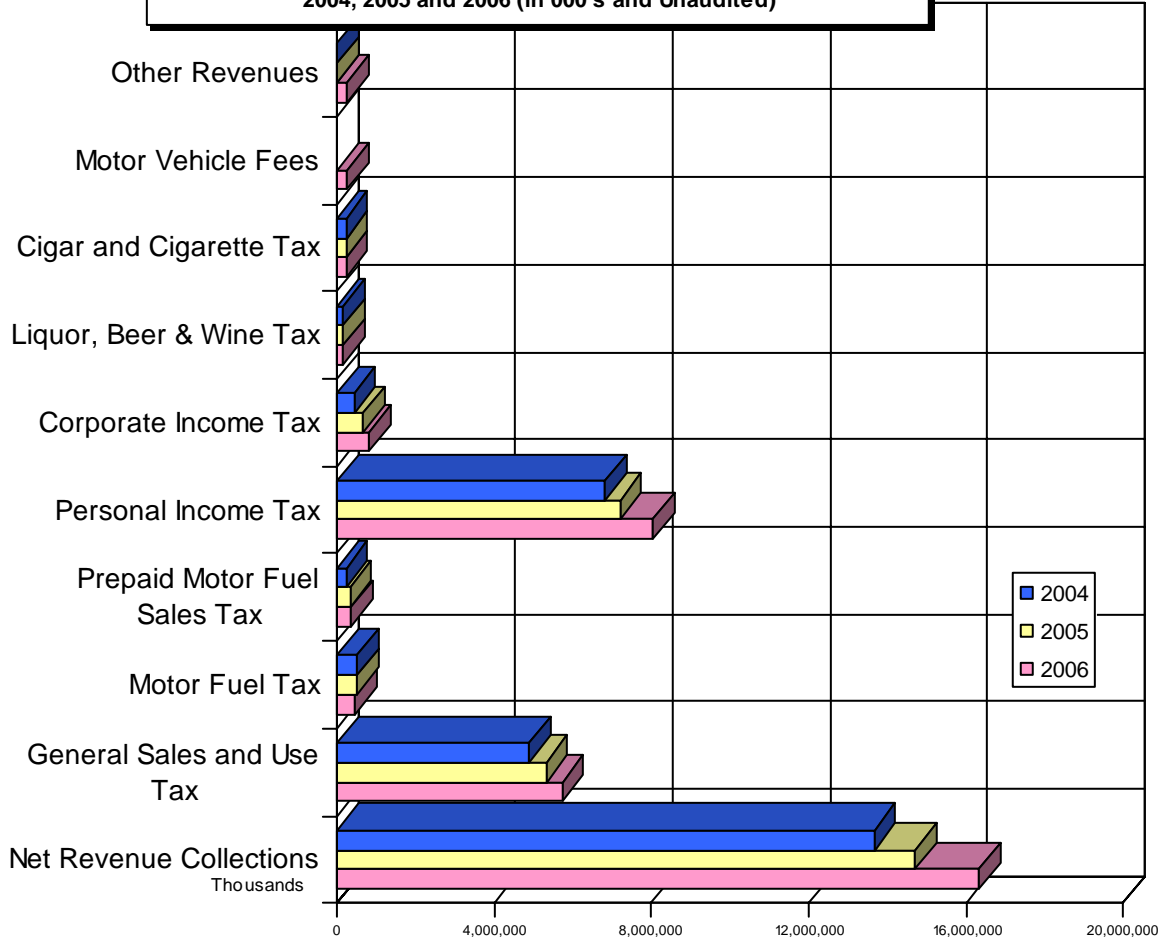
Monthly Department Collections (in 000's)

MONTH	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
July	996,187	868,314	902,193	1,093,197	1,240,913
August	1,081,588	941,785	1,218,094	1,296,959	1,305,342
September	1,101,613	1,109,563	1,340,698	1,460,915	1,556,396
October	1,112,094	1,033,123	1,158,584	1,304,775	1,342,193
November	1,049,971	1,051,556	1,162,848	1,208,629	1,278,047
December	1,044,037	1,072,438	1,387,556	1,539,857	
January	1,363,275	1,367,201	1,525,139	1,795,724	
February	998,506	946,730	746,507	886,113	
March	763,857	800,037	1,096,142	1,200,704	
April	922,505	940,180	1,253,282	1,334,743	
May	1,318,955	1,290,079	1,417,724	1,673,929	
June	1,334,712	1,259,966	1,497,468	1,598,202	

Source: Central Accounting, Georgia Department of Revenue.

Note: As of July 1, 2005, the Motor Vehicle Division returned to DOR

CHART 1 - CHANGES IN MAJOR STATE TAX REVENUES FOR FISCAL YEARS 2004, 2005 and 2006 (in 000's and Unaudited)



	Collections in Millions			Percentage Changes		Absolute Changes	
	FY 2004	FY 2005	FY 2006	'04 - '05	'05 - '06	'04 - '05	'05 - '06
Net Revenue Collections	13,671	14,710	16,341	7.60%	11.09%	1,039	1,631
General Sales and Use Tax	4,902	5,315	5,723	8.43%	7.68%	413	408
Motor Fuel Tax	527	519	473	-1.52%	-8.86%	(8)	(46)
Prepaid Motor Fuel Sales Tax	235	336	371	42.98%	10.42%	101	35
Personal Income Tax	6,830	7,210	8,040	5.56%	11.51%	380	830
Corporate Income Tax	450	679	812	50.89%	19.59%	229	133
Liquor, Beer & Wine Tax	150	151	157	0.67%	3.97%	1	6
Cigars and Cigarette Tax	230	249	244	8.26%	-2.01%	19	(5)
Motor Vehicle Fees	-	-	253	-	-	-	253
Other Tax Revenues	582	587	270	0.86%	-54.00%	5	(317)

TABLE H-2 - Revenue Collections by Tax Type For Fiscal Years 2004, 2005 and 2006

	Dollar amounts for fiscal years ending June 30 (in 000's)		
	2004	2005	2006
Motor Fuel Excise Tax	526,671	518,831	473,062
Cigar and Cigarette Tax	229,553	249,057	243,542
Liquor	39,331	44,062	44,024
Beer	86,953	82,697	86,953
Wine	23,727	24,091	25,853
SELECTIVE SALES (EXCISE) TAXES	906,235	918,738	873,434
GENERAL SALES AND USE TAX	4,902,079	5,315,000	5,723,211
PREPAID MOTOR FUEL SALES TAX (1)	234,853	336,459	371,160
PERSONAL INCOME TAXES	6,829,822	7,210,446	8,039,731
Financial Institutions Occupations Tax	13,754	15,102	16,139
Corporation Net Worth Tax	30,645	29,948	35,188
Corporate Income Tax	449,549	679,001	811,536
CORPORATION INCOME AND LICENSE TAXES	493,948	724,051	862,863
License Tags	-	-	(2,677)
Title Registration Fees	-	-	255,225
MOTOR VEHICLE FEES (2)	-	-	252,548
ESTATE TAXES	65,674	42,657	10,316
General Property Digest (Real and Tangible)	60,720	63,263	4,398
Public Utilities, Ad Valorem Tax	17	(128)	(34)
Public Service Commission (Utility Fees)	1,059	1,100	1,050
Intangibles, Recording Fees	1,988	1,812	169
Interest and Other Property Tax Revenues	680	570	19
PROPERTY TAXES	64,463	66,618	5,602
Motor Carrier Collections & Distributions	(29,236)	(33,422)	(32,909)
Motor Carrier Decals, Citations & Temp Permits	3	341	14,652
MOTOR CARRIER FUEL TAXES AND FEES (3)	(29,233)	(33,081)	(18,257)
Coin-Operated Amusement Machines, Licenses	2,027	1,257	775
Liquor Dealers, Licenses	653	493	238
Beer Dealers, Licenses	861	610	281
Cigar and Cigarette Dealers, Licenses	19	14	(231)
Wine Dealers, Licenses	721	505	221
Commercial Bus Licenses	-	-	33,430
Contractors Fees	10	5	-
Peace Officers & Prosecutors Training Fund	22,607	-	-
Unclaimed Property	63,204	71,736	73,869
State Children's Trust Fund	1,563	-	-
Local Sales Tax 1% Collection Fees	34,677	37,700	43,673
Other Collections (4)	76,454	16,705	68,226
OTHER TAXES OR FEES	202,796	129,024	220,482
TOTAL NET REVENUE COLLECTIONS (5)	13,670,638	14,709,913	16,341,090

Note: All the information provided in this table is taken from preliminary unaudited figures provided by the State Accounting Office

- (1) Collection of Prepaid Motor Fuel Sales Tax began January 1, 2004, 2nd Motor Fuel Tax collected prior to this date in FY 2004 is included
- (2) Tag and Title Registration returned to DOR on July 1, 2005.
- (3) Amounts for Motor Carrier Fuel (IFTA) Tax are included in "Motor Fuel Taxes" amounts as shown in Chart 1
- (4) Commissions authorized by law for collecting and assessing totaled \$65,101 in FY 2004, \$63,033 in FY 2005, and \$70,477 in FY 2006. Refunds paid through the Department of Administrative Services totaled \$1,987,771 in FY 2004, \$1,843,039 in FY 2005 and \$2,129,743 in FY 2006.
- (5) Total are unaudited and include commissions paid to counties, compensation paid to vendors, and reimbursement to the budget fund

CHART 2 - Ten-Year Trend in Georgia's State Tax Revenues by Major Sources (Fiscal Year Ended June 30 of Year Shown - in 000's)

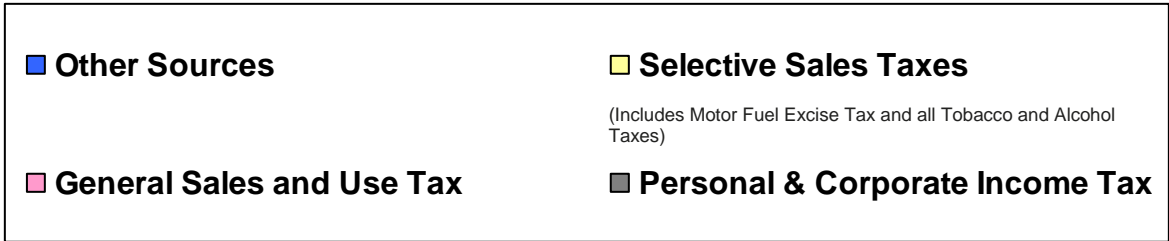
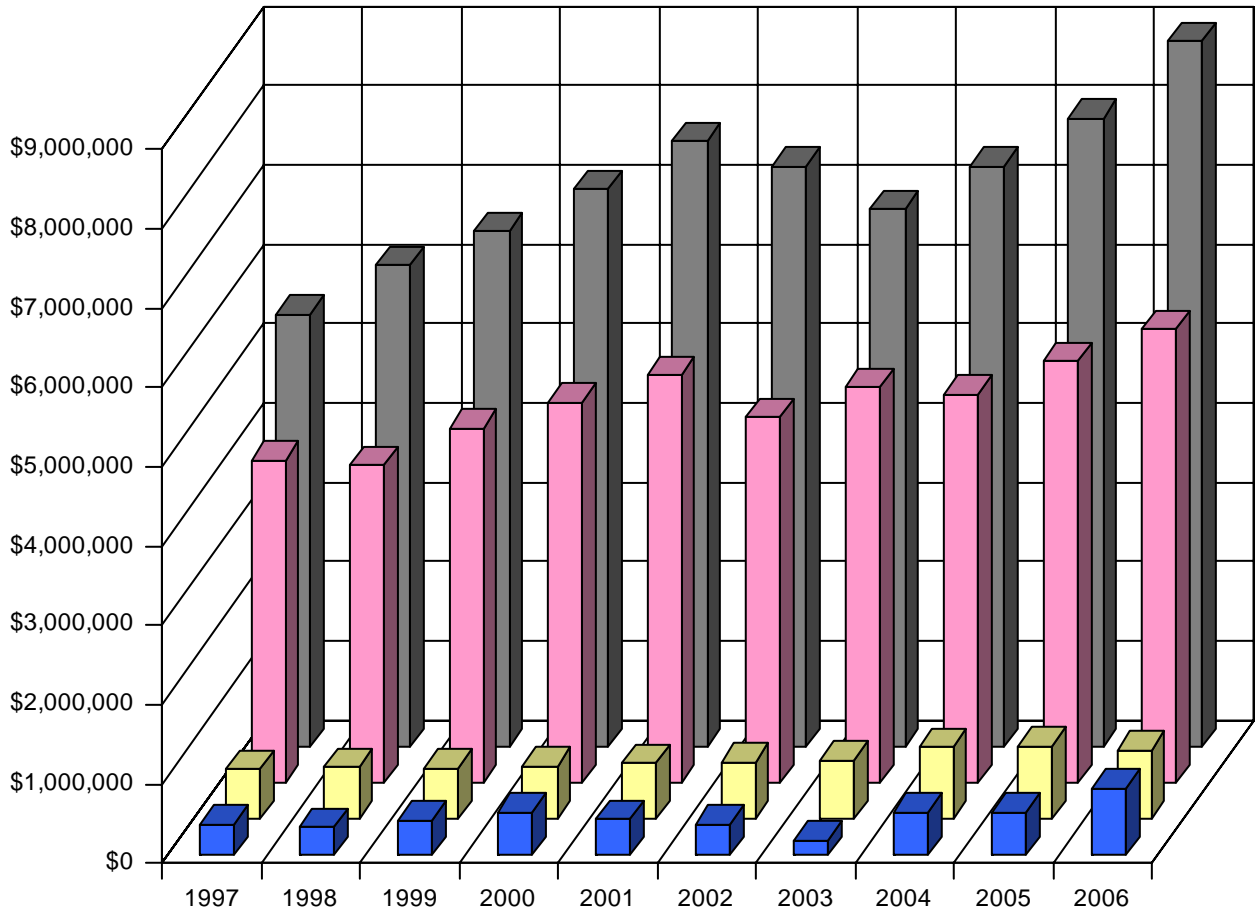


TABLE H-3 - Trend in Georgia's State Tax Revenues by Major Sources
Fiscal Years 1995 – 2006 (unaudited)
(In \$ Millions)

Fiscal Year	Department Of Revenue	Other Agencies	Grand Total (1)	Breakdown of Grand Total by Major Source			
				General Sales and Use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1995	9,115	345	9,460	3,646	784	4,477	553
1996	9,929	350	10,279	3,951	827	4,930	571
1997	10,543	376	10,919	4,067	849	5,462	541
1998	11,091	393	11,484	4,006	871	6,083	524
1999	12,068	392	12,460	4,479	876	6,501	834
2000	13,041	409	13,450	4,807	958	7,032	653
2001	13,934	411	14,345	5,139	957	7,613	636
2002	13,128	467	13,595	4,621	1,013	7,279	682
2003	12,777	476	13,253	4,992	1,070	6,742	449
2004	13,671	509	14,180	4,902	1,223	7,279	776
2005	14,710	523	15,233	5,315	1,251	7,889	778
2006	16,341	567	16,908	5,723	1,216	8,852	550
1995	96.4%	3.6%	100%	38.5%	8.3%	47.3%	5.8%
2006	96.6%	3.4%	100.0%	33.8%	7.2%	52.4%	3.3%

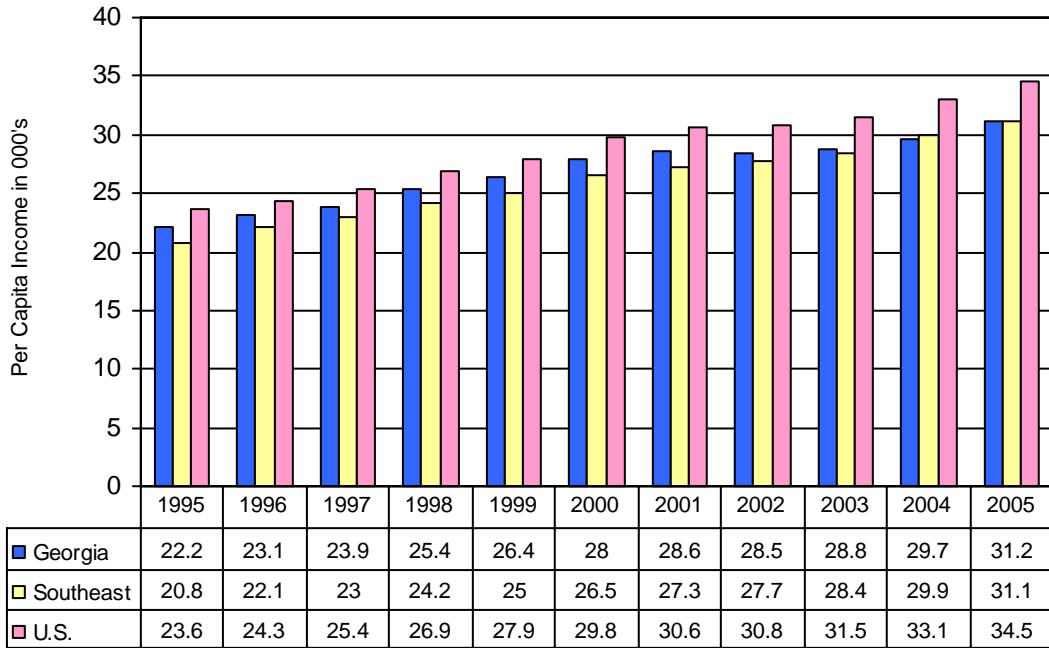
TABLE H-4 - Comparative Trends in Georgia's Personal Income and State Income Tax Receipts, Fiscal Years 1995 – 2006 (unaudited)

Fiscal Year Ending June 30 (1)	Total Personal Income		Personal Income Tax Receipts		"Income Elasticity Ratio" (2)
	Amount (millions of \$)	Change From Prior Year (%)	Net Amount (\$000's)	Change From Prior Year (%)	
1995	145,373	7.20	3,838,398	7.2	0.996
1996	159,800	9.92	4,233,297	10.3	1.037
1997	172,935	8.22	4,754,777	12.3	1.499
1998	183,757	6.26	5,333,762	12.2	1.946
1999	200,104	8.90	5,700,758	6.88	0.773
2000	212,081	5.99	6,364,428	11.64	1.945
2001	230,356	8.62	6,922,895	8.77	1.018
2002	240,616	4.45	6,714,191	(3.01)	(0.677)
2003	244,957	6.34	6,271,693	(9.41)	(1.484)
2004	251,612	4.57	6,829,822	1.72	0.377
2005	265,199	8.26	7,210,446	14.97	1.811
2006	282,979	12.47	8,039,731	17.72	1.421

(1) Personal income amounts are for immediately preceding calendar year.

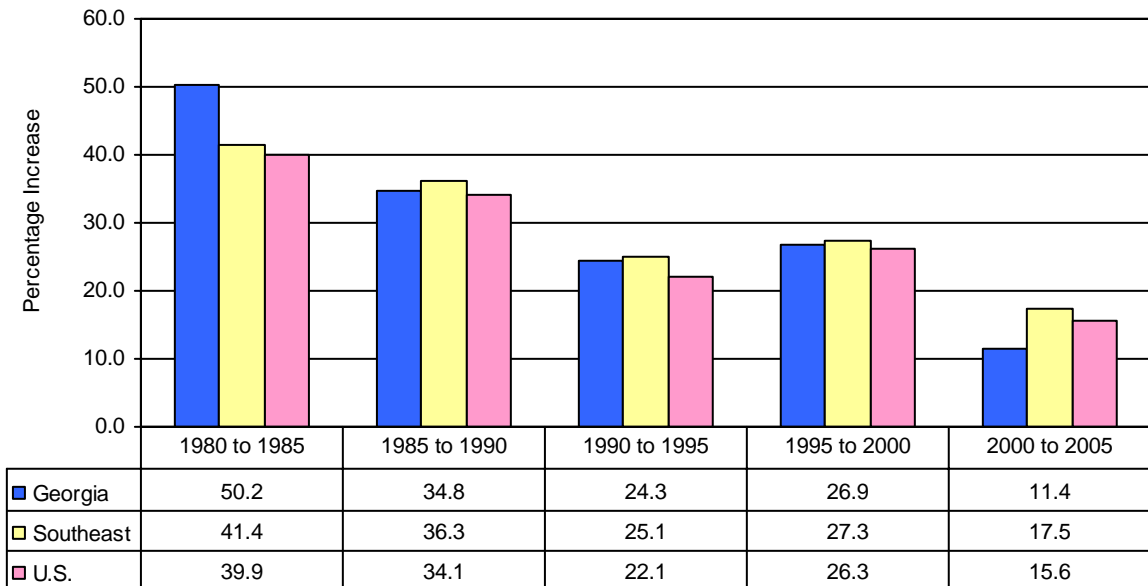
(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1.000 would indicate an identical rate of change for income and tax yield. Sources: U. S. Department of Commerce, Office of Business Economics; Georgia Department of Revenue

CHART 3 - Georgia, Southeast and U.S. Per Capita Income (Calendar Years and in \$000's)



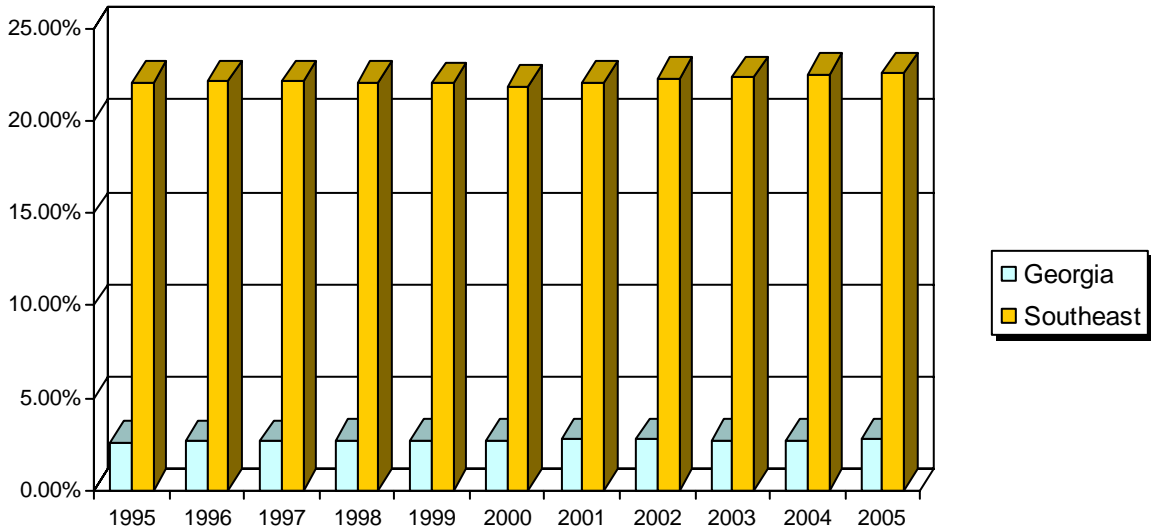
Source Bureau of Economic Analysis Published December 2005

CHART 4 - Per Capita Personal Income Percent Increase Comparisons By Five-Year Periods (in Calendar Years)



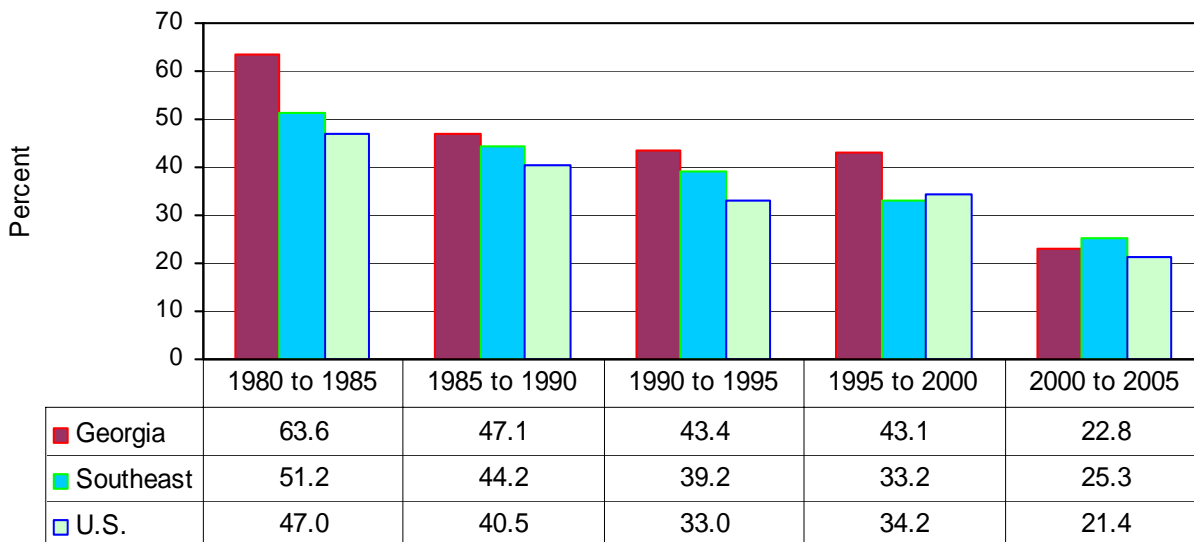
Source Bureau of Economic Analysis Published December 2005

CHART 5 - Georgia, Southeast Total Personal Income as a Percentage of United States by Calendar Year



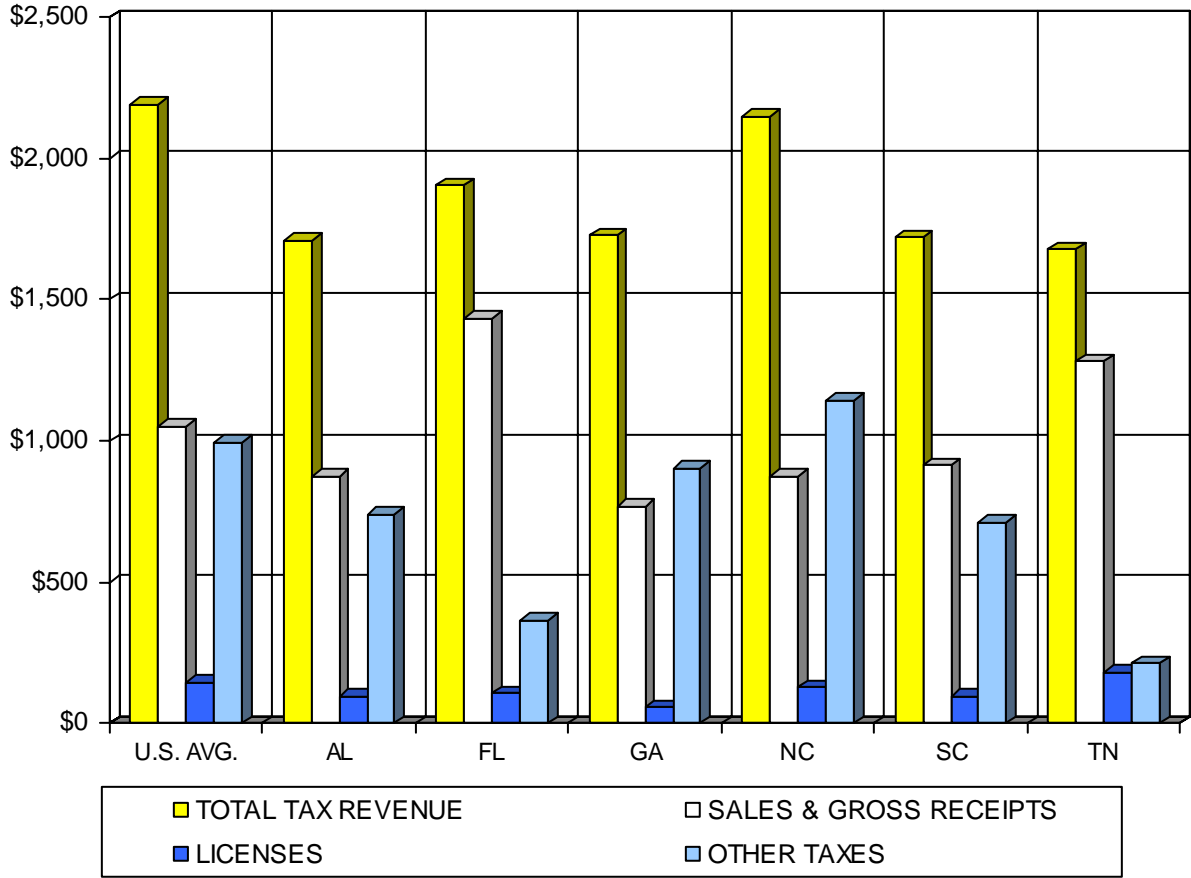
Source: Bureau of Economic Analysis
Published December 2005

CHART 6 - Total Personal Income Percent Increase Comparison by Period



Source: Bureau of Economic Analysis Published December 2005

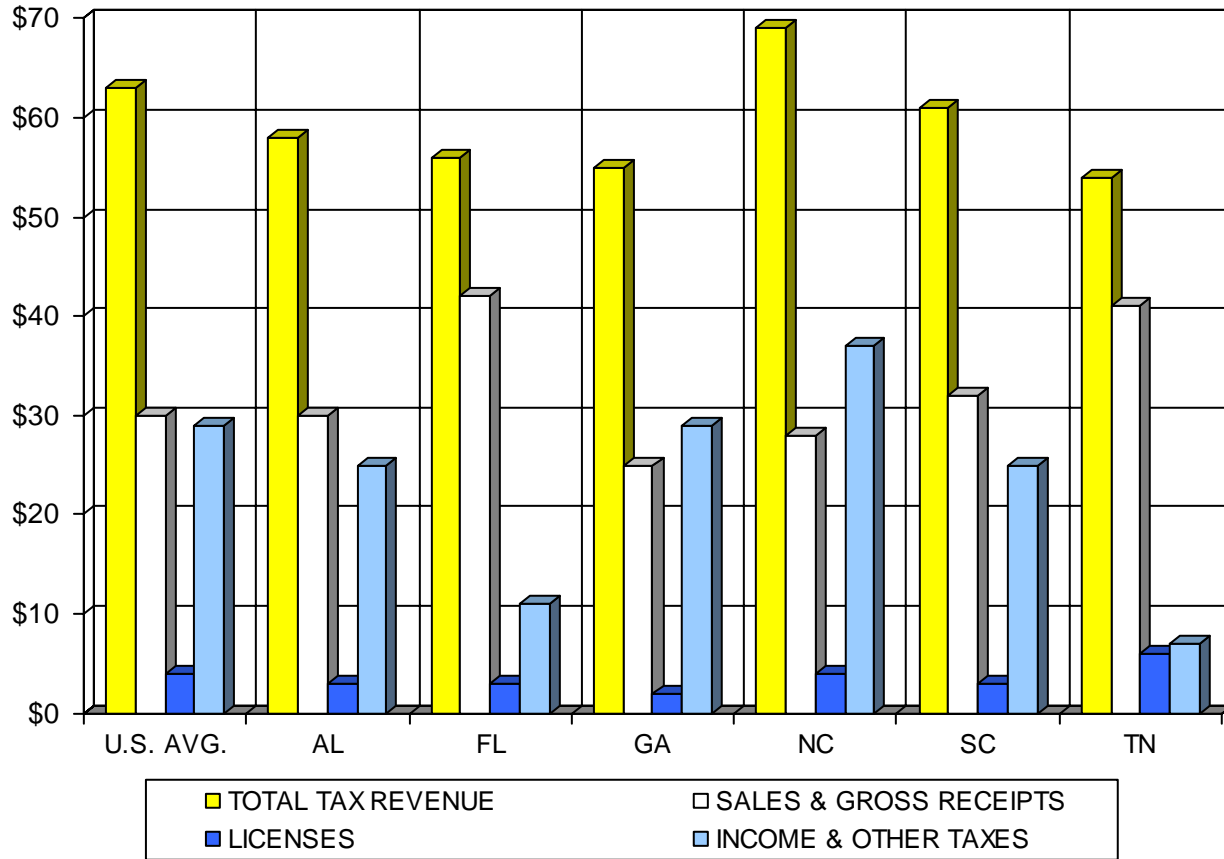
**CHART 7 - Per Capita Comparison of State Tax Collections:
Calendar Year 2005**



	U.S. AVG.	AL	FL	GA	NC	SC	TN
TOTAL TAX REVENUE	\$2,190	\$1,711	\$1,905	\$1,728	\$2,147	\$1,720	\$1,678
SALES & GROSS RECEIPTS	\$1,051	\$875	\$1,433	\$768	\$877	\$913	\$1,283
LICENSES	\$144	\$96	\$106	\$58	\$128	\$95	\$183
OTHER TAXES	\$994	\$740	\$366	\$902	\$1,142	\$713	\$213

Source: U. S. Department of Commerce - Bureau of the Census
Released December 22, 2005

**CHART 8 - Selected State Tax Collections To \$1,000 Personal Income
Calendar Year 2005**



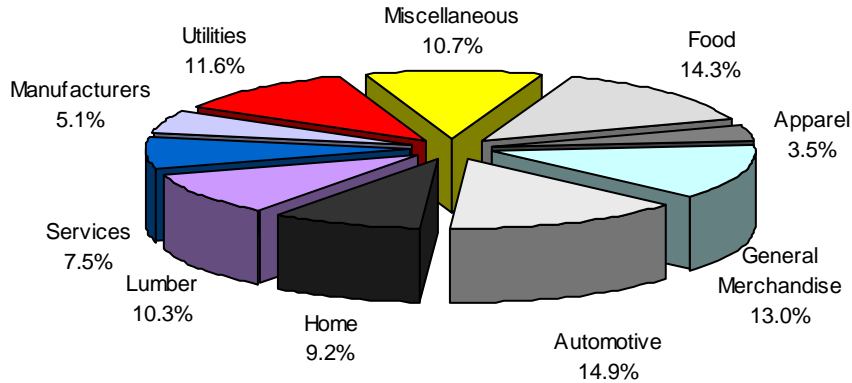
	U.S. AVG.	AL	FL	GA	NC	SC	TN
TOTAL TAX REVENUE	\$63	\$58	\$56	\$55	\$69	\$61	\$54
SALES & GROSS RECEIPTS	\$30	\$30	\$42	\$25	\$28	\$32	\$41
LICENSES	\$4	\$3	\$3	\$2	\$4	\$3	\$6
INCOME & OTHER TAXES	\$29	\$25	\$11	\$29	\$37	\$25	\$7

Source: U. S. Department of Commerce - Bureau of the Census
Released December 22, 2005

**TABLE 1 - Sales and Use Tax Revenues by Business Group
Fiscal Year Ended June 30, 2006 (Unaudited & in 000's)**

BUSINESS GROUP	COLLECTIONS	PERCENT	TOTAL ALL GROUPS	
Food	\$819,634	14.3%		\$5,740,809
Apparel	\$198,801	3.5%	Accounting Adjustments Net	(\$17,598)
General Merchandise	\$747,110	13.0%	TOTAL "NET COLLECTIONS"	\$5,723,211
Automotive	\$852,560	14.9%	Vendor Discount	\$51,064
Home	\$526,192	9.2%	Adjusted Total Revenue	\$5,774,275
Lumber	\$591,547	10.3%		
Service	\$431,632	7.5%		
Manufacturers	\$293,166	5.1%		
Utilities	\$664,579	11.6%		
Miscellaneous	\$615,590	10.7%		
Total	\$5,740,809			

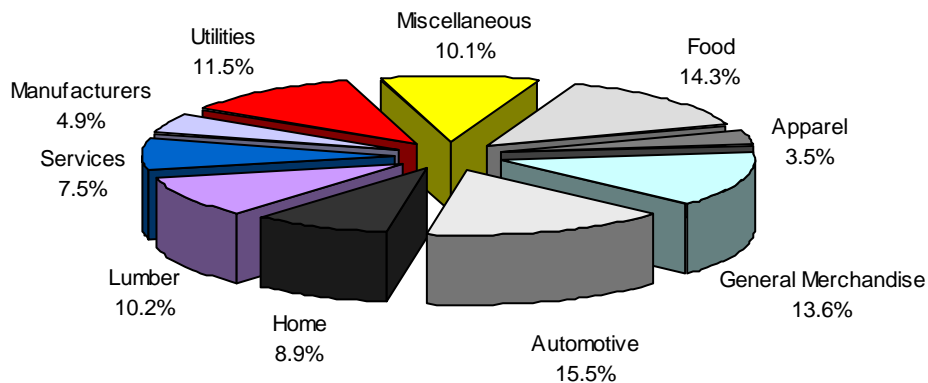
NOTE: Data is for State tax only; excludes local taxes.



Fiscal Year Ended June 30, 2005 (Unaudited & in 000's)

BUSINESS GROUP	COLLECTIONS	PERCENT	TOTAL ALL GROUPS	
Food	\$735,960	14.3%		\$5,164,213
Apparel	\$182,225	3.5%	Accounting Adjustments Net	\$150,788
General Merchandise	\$700,580	13.6%	TOTAL "NET COLLECTIONS"	\$5,315,000
Automotive	\$802,723	15.5%	Vendor Discount	\$47,090
Home	\$458,021	8.9%	Adjusted Total Revenue	\$5,362,090
Lumber	\$527,019	10.2%		
Service	\$389,003	7.5%		
Manufacturers	\$251,923	4.9%		
Utilities	\$596,235	11.5%		
Miscellaneous	\$520,524	10.1%		
Total	\$5,164,213			

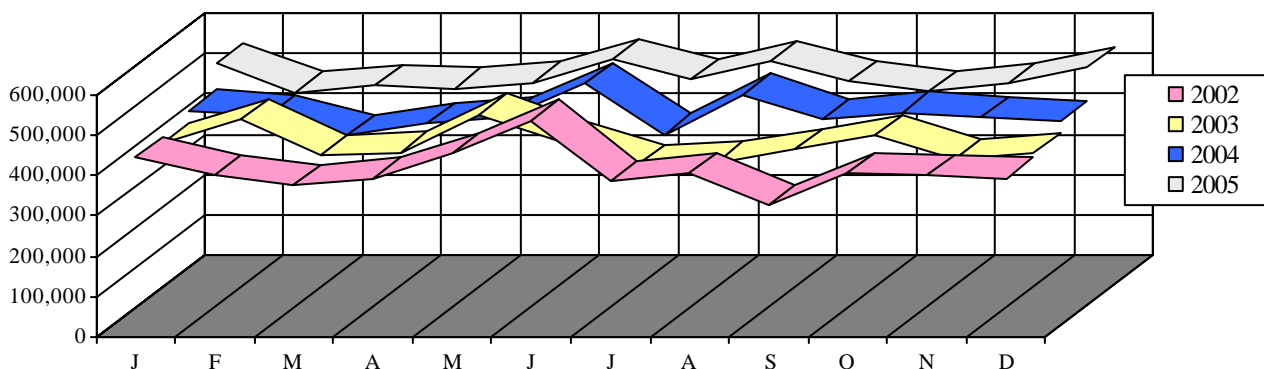
NOTE: Data is for State tax only; excludes local taxes.



**TABLE 2 - Sales and Use Tax Collections by
Month: Calendar Years 2002 – 2005 (in 000's)**

Month	CY 2002	CY 2003	CY 2004	CY 2005
January	\$445,004	\$428,415	\$461,515	\$526,457
February	401,354	491,600	450,029	455,396
March	377,541	398,698	400,865	471,240
April	393,494	408,081	428,148	465,015
May	458,236	502,456	442,890	480,289
June	538,790	436,958	527,921	536,350
July	385,408	373,836	401,711	486,030
August	407,571	382,919	501,059	532,524
September	328,557	415,877	439,098	483,671
October	406,470	452,126	456,524	456,114
November	401,592	390,804	442,556	477,256
December	393,566	407,146	434,347	516,136
Total	\$4,937,585	\$5,088,916	\$5,386,663	\$5,886,478

**Sales & Use Tax Collection Comparison
By Month and Year (in 000's)**



S
E
L
E
C
T
E
D
T
A
X
D
A
T
A

TABLE 3 - Growth Trend of Personal Income Tax by Calendar Year (in 000's)

CY of Earnings	Number of Returns (000's)	Adjusted Gross Income Reported (000's)	Taxable Net Income Reported (000's)	Tax Liability (000's)
1993	2,855	87,961,434	60,798,369	3,336,851
1994	2,964	96,300,663	65,123,187	3,559,131
1995	3,076	104,219,482	69,551,937	3,899,805
1996	3,166	112,437,195	79,372,476	4,357,859
1997	3,130	118,870,445	84,667,727	4,665,720
1998	3,337	132,507,265	93,022,750	5,125,991
1999	3,526	152,855,648	107,079,738	5,829,915
2000	3,629	157,455,921	117,845,448	6,361,264
2001	3,650	150,635,841	111,049,521	6,043,449
2002	3,659	149,204,721	108,276,684	5,879,892
2003	3,690	153,771,193	112,028,551	6,104,844
2004	3,776	165,421,204	122,448,097	6,712,680

Annual Numerical Increase

CY of Earnings	Number of Returns (000's)	Adjusted Gross Income Reported (000's)	Taxable Net Income Reported (000's)	Tax Liability (000's)
1993	132	4,870,966	3,699,382	275,014
1994	109	8,339,229	4,324,818	222,281
1995	112	7,918,819	4,428,749	340,673
1996	90	8,217,713	9,820,539	458,054
1997	(37)	6,433,250	5,295,252	307,861
1998	207	13,636,821	8,355,023	460,271
1999	189	20,348,382	14,056,988	703,924
2000	104	4,600,273	10,765,710	531,349
2001	21	(6,820,079)	(6,795,927)	(317,814)
2002	8	(1,431,121)	(2,772,836)	(163,557)
2003	31	4,566,472	3,751,867	224,952
2004	87	11,650,011	10,419,546	607,836

Annual Percentage Increase

CY of Earnings	Number of Returns (000's)	Adjusted Gross Income Reported (000's)	Taxable Net Income Reported (000's)	Tax Liability (000's)
1993	4.85%	5.86%	6.48%	8.98%
1994	3.83%	9.48%	7.11%	6.66%
1995	3.78%	8.22%	6.80%	9.57%
1996	2.94%	7.89%	14.12%	11.75%
1997	-1.16%	5.72%	6.67%	7.06%
1998	6.63%	11.47%	9.87%	9.86%
1999	5.65%	15.36%	15.11%	13.73%
2000	2.94%	3.01%	10.05%	9.11%
2001	0.58%	-4.33%	-5.77%	-5.00%
2002	0.23%	-0.95%	-2.50%	-2.71%
2003	0.85%	3.06%	3.47%	3.83%
2004	2.35%	7.58%	9.30%	9.96%

TABLE 4 - Motor Fuel, Prepaid Motor Fuel and Motor Carrier Detailed Revenue Data for Fiscal Year 2006 (Unaudited and in 000's)

		MOTOR FUEL	
GROSS TAXABLE GALLONAGE BY PRODUCT			
Gasoline		4,592,456	
Diesel Fuel		1,621,796	
Special Fuel		34,567	
Aviation Gasoline		447	
Other	<u>124,565</u>		
Total Motor Fuel Gallons			6,373,831 (Gallons)
TAX REVENUES BY PRODUCT (Dollars)			
Collections Net of Commissions			
Gasoline		\$344,434	
Diesel Fuel		\$121,635	
Special Fuel		\$2,593	
Aviation Gasoline		\$34	
Other		\$9,342	
Penalties & Interest - Motor Fuel		<u>\$3,086</u>	
Sub-total Motor Fuel Collections			\$481,123
LESS - EXPENSE TO COLLECT			
Vendors Compensation		\$(5,875)	
			\$(5,875)
LESS - REFUNDS (Retail Dealer and Agriculture)			
Motor Fuel Refunds (Agricultural & Retail Dealers)		\$(2,186)	
Distributor Refunds & Adjustments		--	
Sub-total Refunds			\$(2,186)
MOTOR FUEL TAX REVENUE, MOTOR FUELS			
(Net of Commissions and Refunds)			<u>\$473,062</u>
PREPAID STATE TAX			
PREPAID STATE TAX			
Prepaid State Tax (1)		\$371,160	
			<u>\$371,160</u>
MOTOR CARRIER			
SOURCE AND AMOUNT OF REVENUE (Dollars)			
Motor Carrier Mileage Tax		\$11,708	
IFTA Jurisdictional Distributions		<u>\$(44,618)</u>	
Sub-total Motor Carrier Collections & Distributions			\$(32,909)
MOTOR FUEL TRUCK REGISTRATION FEES			
Adjustments, Net (Citations)		--	
IFTA Registrations Fees		<u>\$14,652</u>	
Sub-total Motor Fuel Truck Registration Fees			\$14,652
TOTAL MOTOR CARRIER TAX & REGISTRATION FEES			<u>\$(18,258)</u>

(1) The 2003 General Assembly, through House Bill 43 (Act 343) changed the method of collecting and remitting the 3% Second Motor Fuel Tax and the 1% State Sales & Use Tax on sales or use of motor fuel. Effective January 1, 2004, all licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid State Tax on all motor fuel sold to any purchaser not licensed as a Georgia distributor. The Prepaid State Tax combines these two percentage taxes and is collected at the time of sale by the licensed distributor. The new prepaid State Tax rate for each fuel type is based upon an indexed retail sales price converted to a cent per gallon rate.

TABLE 5 - Georgia Personal Income - 2004 Returns by Income Class

INCOME LEVEL	NUMBER OF RETURNS (in 000's)	% TOTAL RETURNS	NET TAXABLE INCOME (in 000's)	% TOTAL INCOME	AVERAGE NTI (in 000's)	TOTAL TAX (in 000's)	AVERAGE TAX (in 000's)	EXEMPTIONS (in 000's)
Over Million	6	0.15%	12,647,952	10.35%	2,261	757,470	135,383	6
Over 500,000	11	0.30%	6,787,423	5.55%	591	404,356	35,232	13
Over 100,000	301	7.97%	38,087,792	31.16%	127	2,209,210	7,341	336
Over 50,000	653	17.29%	31,480,188	25.75%	48	1,729,706	2,650	617
Over 30,000	607	16.08%	14,916,379	12.20%	25	758,902	1,250	491
Over 25,000	227	6.01%	3,592,596	2.94%	16	166,988	736	202
Over 20,000	261	6.92%	3,142,500	2.57%	12	134,756	516	236
Over 15,000	287	7.61%	2,324,278	1.90%	8	86,874	302	250
Over 14,000	61	1.62%	345,354	0.28%	6	11,341	185	53
Over 13,000	62	1.63%	300,766	0.25%	5	9,369	152	53
Over 12,000	63	1.66%	256,284	0.21%	4	7,524	120	53
Over 11,000	66	1.76%	212,270	0.17%	3	5,856	88	58
Over 10,000	68	1.79%	173,939	0.14%	3	4,486	66	57
Over 9,000	65	1.72%	146,964	0.12%	2	3,422	53	44
Over 8,000	66	1.76%	112,687	0.09%	2	2333	35	41
Over 7,000	75	1.98%	85,873	0.07%	1	1,546	21	44
Over 6,000	67	1.77%	53,959	0.04%	1	799	12	31
Over 5,000	68	1.80%	20,009	0.02%	0	193	3	27
Over 4,000	68	1.81%	320	0.00%	0	5	0	24
Over 3,000	69	1.81%	77	0.00%	0	1	0	20
Over 2,000	67	1.76%	40	0.00%	0	2	0	16
Over 1,000	61	1.62%	5	0.00%	0	0	0	11
To 1,000	498	13.18%	7,564,621	6.19%	15	405,783	815	250
Totals	3,776		122,252,275		3,129	6,700,925	1,774	2,933

TITLE OF FIELD	NUMBER (in 000's)	\$ AMOUNT (in 000's)	FOR OTHER YEARS	NUMBER	\$ AMOUNT
Federal AGI	3,721	253,716,508	Total Returns	148	
Adjustment to FED	111	1,216,921	Total Tax	40	202,856
Adjustment to FED	577	-10,088,616 CR	Total Withheld	94	159,578
GA. AGI	3,326	165,222,437	Total Penalty	8	520
Deductions	1,386	27,942,991	Resident ReturnsNon-Res Returns		
Itemized	2,080	5,121,471			
Withheld	3,244	6,472,431			
Credit from EST	177	1,125,721	Joint	1,358	125
Low Income Credit	1,030	25,426	Separate	66	12
Total Credit	4,451	7,623,542	Single	1,347	81
			Head of Household	760	26

TABLE 6- Revenue From Selected Excise Taxes and

		Business License Fees, Fiscal Year 2005		
BEER	Beer Taxes		86,313	S E L E C T E D D T A X D A T A
	Fines and Forfeitures		638	
	Refunds		2	
	Total		86,953	
TOBACCO	Stamp Sales		243,680	E C T E D D T A X D A T A
	Fines and Forfeitures		3	
	Refunds		(141)	
	Total		243,542	
LIQUOR	Liquor Taxes		43,973	E C T E D D T A X D A T A
	Fines and Forfeitures		12	
	Refunds		(8)	
	Pre-License Investigations		47	
	Total		44,024	E C T E D D T A X D A T A
MOTOR FUELS (Table 4)			473,062	
WINE	Wine Taxes		25,854	E C T E D D T A X D A T A
	Fines and Forfeitures		2	
	Refunds		(4)	
	Total		25,853	
TOTAL SELECTIVE EXCISE TAXES			873,434	T A X D A T A

BUSINESS LICENSE FEES (No. of Licensees) (\$ Amt in 000's)**CIGAR AND CIGARETTE DEALERS**

Wholesaler, Manufacturer & Importer Licenses	-231
Manufacturer Representative Licenses	0
Total	-231

LIQUOR DEALERS

License and Brand Registration (324)	16
Wholesaler Licenses & Permits (46)	5
Retailer Licenses (7,317)	194
Special Permits (214)	23
Total	238

WINE DEALERS

License and Brand Registration (1,317)	1
Wholesaler Licenses & Permits (101)	13
Retailer Licenses (11,855)	205
Special Permits (260)	2
Total	221

COIN-OPERATED AMUSEMENT**MACHINES**

Annual Licenses and Permit Fees	775
Refunds (-)	0
Total	775

**COMMERCIAL MOTOR VEHICLE &
RELATED BUSINESS LICENSES**

Licenses	46,512
Refunds (-)	-13,082
Total	33,430

TOTAL, BUSINESS LICENSE FEES

34,715

TABLE 7 - Growth in Sales & Use Tax Distributions to the General Fund and 1% to Counties

Growth in Sales & Use Tax Deposits Paid to the State Treasury (in 000's)

FY 2004	FY 2005	FY 2006	% Chg 05 - 06
---------	---------	---------	---------------

\$5,080,955	\$5,281,929	\$5,745,409	4.0%
-------------	-------------	-------------	------

Growth in Distribution of One (1%) Local Option Sales Tax Paid to Counties (in 000's)

FY 2004	FY 2005	FY 2006	% Chg 05 - 06
---------	---------	---------	---------------

\$1,348,799	\$1,433,330	\$1,606,221	6.3%
-------------	-------------	-------------	------

TABLE 8 - Electronic Filing Results for Fiscal Year 2006 (in 000's)

RETURN TYPE	TAXES DUE	REFUND	TOTAL
-------------	-----------	--------	-------

Paper Returns	323	744	1,067
2D Barcode	116	419	526
Total Scanned Returns	<u>439</u>	<u>1,163</u>	<u>1,603</u>
Electronic Filing	256	1,944	2,200
Total Electronic Returns	<u>256</u>	<u>1,944</u>	<u>2,200</u>
Total All Returns	<u>695</u>	<u>3,107</u>	<u>3,803</u>

TABLE 9 - Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities, Selected Years: FY 1900 - 2005

FY	State Rate (per \$1000 value)	Net Taxable Values (in 000's)					
		Grand Total			Public Utilities		
		Grand Total	10 Yr Growth Rate	20 Yr Growth Rate	Public Utilities	10 Yr Growth Rate	20 Yr Growth Rate
1900	5.26	432,324			45,169		
1910	5.00	766,889	77%		124,337	175%	
1920	5.00	1,346,889	76%	212%	165,410	33%	266%
1930	5.00	1,303,462	-3%	70%	216,232	31%	74%
1940	5.00	917,612	-30%	-32%	165,146	-24%	0%
1950	5.00	1,487,323	62%	14%	247,148	50%	14%
1960	0.25	3,031,881	104%	230%	423,707	71%	157%
1970	0.25	9,148,736	202%	515%	1,157,333	173%	368%
1980	0.25	39,169,215	328%	1192%	3,834,604	231%	805%
1990	0.25	104,270,104	166%	1040%	8,068,762	110%	597%
2000	0.25	201,251,237	93%	414%	10,313,948	28%	169%
2004	0.25	272,207,115	35%	161%	11,330,385	10%	40%
2005	0.25	291,219,580	7%	45%	11,549,924	2%	12%

General Property (net of exemptions) (in 000's)									
FY	Total	10 Yr Growth Rate	20 Yr Growth Rate	Real Property	10 Yr Growth Rate	20 Yr Growth Rate	Personal Property	10 Yr Growth Rate	20 Yr Growth Rate
1900	387,555			237,548			150,007		
1910	642,551	66%		389,394	64%		253,156	69%	
1920	1,181,476	84%	205%	714,151	83%	201%	467,322	85%	212%
1930	1,087,229	-8%	69%	776,073	9%	99%	311,155	-33%	23%
1940	752,466	-31%	-36%	500,610	-35%	-30%	251,857	-19%	-46%
1950	1,240,174	65%	14%	669,405	34%	-14%	570,769	127%	83%
1960	2,608,171	110%	247%	1,560,867	133%	212%	1,047,301	83%	316%
1970	7,991,398	206%	544%	6,945,928	345%	938%	1,045,457	0%	83%
1980	35,334,601	342%	1255%	25,323,247	265%	1522%	10,011,336	858%	856%
1990	96,201,335	172%	1104%	71,614,692	183%	931%	24,586,632	146%	2252%
2000	190,937,287	98%	440%	146,053,491	104%	477%	44,883,790	83%	348%
2004	260,876,732	37%	171%	217,607,321	49%	204%	43,269,408	-4%	76%
2005	279,669,656	7%	46%	236,646,531	9%	62%	43,023,125	-1%	-4%

TABLE 10 - Summary of Net Property Tax Collections by Category, FY 2005
(State taxes only, net of refunds and commissions in 000's)

PROPERTY TAX CATEGORY	Dollars
General property (real and tangible personal)	\$4,398
Public Utilities, Ad Valorem Tax -- Railroad Companies	(34)
Intangible Recording Fees	169
Interest and Other Property Tax Revenue	19
Public Service Commission (utility fees)	<u>1,050</u>
Total	<u><u>\$5,602</u></u>

**TABLE 11 - Values of General Property, Public Utilities Dollars
by Class of Property – FY 2005 and 2006**

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE
	FY 2005 (000's)	FY 2006 (000's)	FY 2005 TO 2006 (000's)
General Property			
Real Estate	222,524,341	241,667,543	19,143,202
Motor Vehicles	21,265,318	21,040,973	(224,345)
Other Personal Tangible Property	34,268,621	36,074,835	1,806,214
Total, Gross Value	<u>278,058,280</u>	<u>298,783,351</u>	<u>20,725,071</u>
Exemptions, Homestead,			
Agriculture and Freeport	17,181,550	19,113,695	1,932,145
Total Net Taxable General Property	260,876,729	279,669,656	18,792,927
Public Utilities - Gross (1) Market Value			
Railroads	1,473,117	2,131,241	658,124
Telephones	7,026,959	6,931,501	(95,458)
Electric	16,747,616	18,469,029	1,721,414
Gas	1,228,720	1,335,712	106,992
Pipeline	812,824	821,463	8,639
Flight Equipment	<u>1,915,953</u>	<u>1,841,534</u>	<u>(74,419)</u>
Total Taxable Public Utilities	<u>29,205,188</u>	<u>31,530,479</u>	<u>2,325,291</u>
Grand Total Taxable Value	<u>290,081,917</u>	<u>311,200,135</u>	<u>21,118,217</u>

TABLE 11 A - Homestead Taxpayer Relief Grant Distribution by FY (in 000's)

<u>Year</u>	<u>Payment to Counties</u>
1999	\$ 75,575
2000	157,823
2001	243,710
2002	374,212
2003	392,394
2004	402,683
2005	419,364
2006	<u>417,856</u>
Total	<u>\$2,483,617</u>

TABLE 12 – CY 2004 Personal Income Tax Data by County of Residence

COUNTY	2004 RESIDENT POPULATION ESTIMATE (Actual)	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME (in 000's)	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX 2003=100
		TOTAL (Actual)	PER 100 RESIDENTS (Actual)	TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
Appling	17,906	6,347	35	198,439	31,265	127,795	6,676	1,052	107
Atkinson	7,949	2,643	33	67,109	25,391	40,367	1,998	756	106
Bacon	10,334	3,729	36	111,372	29,866	71,457	3,692	990	105
Baker	4,216	1,271	30	36,263	28,531	23,879	1,229	967	101
Baldwin	45,234	15,923	35	520,908	32,714	333,638	17,435	1,095	103
Banks	15,718	6,472	41	221,506	34,225	146,312	7,692	1,188	106
Barrow	56,656	22,342	39	888,491	39,768	596,116	31,784	1,423	112
Bartow	86,914	35,040	40	1,411,271	40,276	944,496	50,608	1,444	108
Ben Hill	17,261	6,466	37	193,211	29,881	128,005	6,653	1,029	108
Berrien	16,543	6,011	36	189,965	31,603	129,429	6,782	1,128	107
Bibb	154,861	61,028	39	2,455,254	40,232	1,692,457	91,929	1,506	105
Bleckley	12,058	4,408	37	145,764	33,068	97,399	5,118	1,161	92
Brantley	15,427	5,523	36	164,856	29,849	107,329	5,527	1,001	108
Brooks	16,327	5,552	34	150,791	27,160	96,654	4,944	891	103
Bryan	27,473	10,409	38	476,769	45,804	342,238	18,680	1,795	114
Bulloch	60,206	20,008	33	716,017	35,787	486,609	26,114	1,305	110
Burke	23,122	8,313	36	246,128	29,608	156,143	8,034	966	107
Butts	20,587	8,227	40	301,033	36,591	194,061	10,247	1,245	108
Calhoun	6,092	1,915	31	52,592	27,463	33,392	1,707	891	104
Camden	45,082	14,345	32	481,217	33,546	332,056	17,528	1,222	112
Candler	10,187	3,582	35	118,238	33,009	78,264	4,168	1,164	113
Carroll	102,143	37,946	37	1,481,656	39,046	1,025,697	55,145	1,453	107
Catoosa	59,745	21,304	36	791,816	37,167	554,863	29,548	1,387	103
Charlton	10,681	3,021	28	90,995	30,121	59,766	3,102	1,027	109
Chatham	238,339	94,260	40	3,983,251	42,258	2,835,526	155,002	1,644	107
Chattahoochee	15,646	1,411	9	28,848	20,445	19,365	947	671	99
Chattooga	26,472	9,439	36	284,940	30,188	180,214	9,235	978	110
Cherokee	174,851	72,808	42	4,054,125	55,682	2,880,579	159,386	2,189	110
Clarke	105,750	37,478	35	1,448,961	38,662	1,033,422	56,012	1,495	105
Clay	3,324	1,048	32	27,458	26,201	17,481	895	854	105
Clayton	264,227	94,814	36	2,949,782	31,111	1,743,090	88,860	937	101
Clinch	6,944	2,292	33	68,154	29,736	43,797	2,264	988	100
Cobb	654,649	271,779	42	15,679,412	57,692	11,588,690	647,917	2,384	106
Coffee	39,177	13,417	34	440,776	32,852	292,940	15,456	1,152	109
Colquitt	43,685	14,830	34	451,674	30,457	297,485	15,544	1,048	106
Columbia	100,554	40,724	40	2,138,830	52,520	1,557,699	86,103	2,114	107
Cook	16,178	5,903	36	180,136	30,516	118,618	6,159	1,043	109
Coweta	105,395	41,699	40	2,013,669	48,291	1,399,453	76,376	1,832	106
Crawford	12,876	4,511	35	148,961	33,022	96,536	5,027	1,114	106
Crisp	21,982	8,022	36	243,606	30,367	157,904	8,260	1,030	106
Dade	15,949	5,347	34	176,196	32,952	122,594	6,449	1,206	106
Dawson	19,041	7,514	39	369,532	49,179	255,869	14,026	1,867	111
Decatur	28,562	9,756	34	308,822	31,655	199,392	10,460	1,072	105
DeKalb	674,335	272,248	40	12,658,490	46,496	8,876,782	486,786	1,788	106
Dodge	19,451	6,782	35	205,460	30,295	134,338	6,995	1,031	113
Dooly	11,658	4,459	38	129,498	29,042	82,916	4,291	962	105
Dougherty	95,222	35,324	37	1,208,841	34,222	789,199	41,982	1,188	105
Douglas	107,084	44,651	42	1,898,284	42,514	1,268,271	68,227	1,528	108
Early	12,077	4,166	34	137,337	32,966	94,005	5,002	1,201	109
Echols	4,111	1,017	25	29,067	28,581	19,151	989	973	104
Effingham	44,515	17,352	39	723,307	41,684	494,703	26,550	1,530	111
Elbert	20,842	8,047	39	244,550	30,390	162,045	8,410	1,045	105
Emanuel	21,999	8,261	38	219,181	26,532	131,640	6,685	809	104
Evans	11,351	3,909	34	125,765	32,173	84,046	4,447	1,138	112
Fannin	21,659	8,212	38	265,193	32,293	186,592	9,975	1,215	110

TABLE 12 – CY 2004 Personal Income Tax Data by County of Residence

COUNTY	2004 RESIDENT POPULATION ESTIMATE (Actual)	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME (in 000's)	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX 2003=100
		TOTAL (Actual)	PER 100 RESIDENTS (Actual)	TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
Fayette	101,200	42,052	42	2,873,772	68,339	2,090,195	117,883	2,803	110
Floyd	94,053	36,236	39	1,386,651	38,267	953,458	51,359	1,417	105
Forsyth	131,950	49,096	37	3,648,151	74,306	2,736,547	154,789	3,153	114
Franklin	21,424	9,018	42	269,773	29,915	175,571	9,166	1,016	102
Fulton	905,802	336,616	37	25,880,326	76,884	20,081,908	1,148,642	3,412	110
Gilmer	26,670	9,729	36	351,051	36,083	237,660	12,682	1,304	109
Glascocock	2,668	962	36	29,187	30,340	19,145	989	1,028	106
Glynn	71,047	29,362	41	1,394,081	47,479	1,001,796	55,362	1,886	110
Gordon	48,997	19,437	40	708,518	36,452	481,193	25,509	1,312	107
Grady	24,238	8,292	34	266,846	32,181	179,617	9,462	1,141	112
Greene	15,523	6,072	39	311,510	51,303	228,273	12,733	2,097	117
Gwinnett	700,577	280,252	40	14,416,405	51,441	10,042,395	553,188	1,974	106
Habersham	38,948	14,665	38	538,147	36,696	359,703	19,137	1,305	109
Hall	160,788	64,108	40	3,034,610	47,336	2,121,088	116,072	1,811	111
Hancock	9,832	3,242	33	86,306	26,621	49,735	2,457	758	104
Haralson	27,965	10,334	37	351,983	34,061	233,841	12,360	1,196	108
Harris	26,847	10,932	41	550,390	50,347	389,685	21,404	1,958	105
Hart	23,705	9,512	40	305,164	32,082	205,464	10,830	1,139	108
Heard	11,266	3,808	34	126,524	33,226	80,705	4,187	1,100	108
Henry	158,939	66,941	42	3,181,068	47,520	2,111,327	114,385	1,709	107
Houston	123,773	48,398	39	1,919,275	39,656	1,347,492	72,490	1,498	107
Irwin	9,839	3,587	36	111,259	31,017	74,064	3,867	1,078	104
Jackson	49,564	19,727	40	819,406	41,537	556,922	29,991	1,520	114
Jasper	12,778	5,151	40	191,024	37,085	122,992	6,511	1,264	111
Jeff Davis	12,880	5,175	40	159,190	30,761	101,891	5,290	1,022	110
Jefferson	16,972	6,769	40	190,881	28,199	116,991	5,951	879	101
Jenkins	8,660	2,932	34	76,829	26,204	47,039	2,374	810	105
Johnson	9,623	2,859	30	81,562	28,528	51,411	2,636	922	108
Jones	26,335	10,467	40	424,400	40,546	284,576	15,237	1,456	104
Lamar	16,326	6,314	39	207,867	32,922	133,848	7,005	1,109	106
Lanier	7,422	2,535	34	71,341	28,142	45,720	2,349	926	81
Laurens	46,494	18,439	40	647,380	35,109	438,551	23,355	1,267	110
Lee	29,987	10,336	34	480,134	46,453	333,371	18,096	1,751	110
Liberty	60,493	16,163	27	474,001	29,326	316,191	16,302	1,009	108
Lincoln	8,369	3,128	37	97,173	31,066	63,119	3,293	1,053	102
Long	10,919	2,657	24	75,229	28,313	47,390	2,409	907	109
Lowndes	95,865	34,835	36	1,253,636	35,988	868,666	46,616	1,338	108
Lumpkin	23,863	9,214	39	358,135	38,869	245,470	13,179	1,430	111
Macon	21,559	3,599	17	96,150	26,716	60,019	3,032	843	100
Madison	11,095	10,489	95	351,649	33,526	235,408	12,375	1,180	104
Marion	13,990	2,331	17	74,044	31,765	48,343	2,508	1,076	106
McDuffie	27,196	8,559	31	278,864	32,581	180,008	9,421	1,101	107
McIntosh	7,134	4,037	57	122,603	30,370	79,815	4,170	1,033	110
Meriwether	22,790	8,522	37	261,048	30,632	165,149	8,555	1,004	105
Miller	6,221	2,068	33	68,368	33,060	46,451	2,466	1,192	111
Mitchell	23,849	8,152	34	232,386	28,507	149,220	7,663	940	96
Monroe	23,411	9,506	41	455,165	47,882	321,294	17,648	1,856	111
Montgomery	8,929	2,901	32	84,661	29,183	53,564	2,756	950	106
Morgan	16,979	6,972	41	318,223	45,643	221,655	12,149	1,743	115
Murray	40,326	13,791	34	459,033	33,285	309,065	16,002	1,160	106
Muscogee	185,662	69,664	38	2,642,117	37,927	1,826,205	98,536	1,414	105
Newton	81,624	32,925	40	1,319,990	40,091	863,165	46,060	1,399	106
Oconee	28,908	11,772	41	723,203	61,434	528,335	29,558	2,511	113
Oglethorpe	13,561	5,086	38	176,224	34,649	118,383	6,225	1,224	109
Paulding	106,035	43,056	41	1,964,929	45,637	1,322,206	71,210	1,654	111

TABLE 12 – CY 2004 Personal Income Tax Data by County of Residence

COUNTY	2004 RESIDENT POPULATION ESTIMATE (Actual)	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME (in 000's)	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX 2003=100
		TOTAL (Actual)	PER 100 RESIDENTS (Actual)	TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
Peach	24,533	9,630	39	331,293	34,402	217,858	11,517	1,196	105
Pickens	27,798	10,938	39	535,900	48,994	378,457	20,803	1,902	111
Pierce	16,702	6,410	38	213,797	33,354	141,999	7,491	1,169	106
Pike	15,689	6,318	40	262,996	41,627	173,359	9,308	1,473	113
Polk	40,128	15,020	37	472,531	31,460	312,837	16,335	1,088	105
Pulaski	9,796	3,389	35	113,775	33,572	75,381	3,978	1,174	98
Putnam	19,738	7,845	40	310,005	39,516	211,435	11,394	1,452	106
Quitman	2,467	706	29	18,745	26,551	12,317	634	898	94
Rabun	15,943	6,174	39	232,733	37,696	159,688	8,625	1,397	115
Randolph	7,365	2,630	36	69,750	26,521	44,361	2,264	861	107
Richmond	196,922	71,968	37	2,355,833	32,734	1,573,071	83,278	1,157	106
Rockdale	76,858	29,923	39	1,322,768	44,206	887,608	48,104	1,608	103
Schley	4,032	1,394	35	46,245	33,175	31,394	1,642	1,178	107
Screven	15,409	5,657	37	160,237	28,325	101,683	5,239	926	102
Seminole	9,277	3,310	36	102,566	30,987	66,767	3,509	1,060	110
Spalding	60,745	24,142	40	817,228	33,851	529,075	27,913	1,156	106
Stephens	25,087	9,808	39	298,068	30,390	197,904	10,372	1,057	97
Stewart	4,963	1,573	32	39,514	25,120	25,359	1,278	812	104
Sumter	33,106	11,412	34	373,313	32,712	245,839	12,946	1,134	105
Talbot	6,610	2,578	39	74,328	28,831	45,578	2,320	900	107
Taliaferro	1,887	658	35	15,093	22,937	8,969	444	674	111
Tattnall	23,015	6,771	29	199,028	29,394	127,570	6,597	974	105
Taylor	8,929	3,141	35	98,305	31,297	63,276	3,300	1,051	104
Telfair	13,042	4,090	31	108,873	26,619	67,788	3,558	870	101
Terrell	10,932	3,709	34	119,066	32,102	78,163	4,109	1,108	107
Thomas	43,866	16,346	37	618,822	37,858	430,889	23,219	1,420	110
Tift	40,204	15,111	38	522,647	34,587	348,316	18,493	1,224	106
Toombs	26,816	9,831	37	317,304	32,276	208,005	11,009	1,120	108
Towns	10,116	3,962	39	141,499	35,714	98,920	5,357	1,352	116
Treutlen	7,082	2,144	30	63,797	29,756	40,658	2,117	988	117
Troup	61,132	23,612	39	894,005	37,862	604,413	32,343	1,370	105
Turner	9,489	3,445	36	91,002	26,416	56,123	2,864	831	101
Twiggs	10,472	3,909	37	115,424	29,528	74,108	3,808	974	106
Union	19,473	7,524	39	257,000	34,157	175,799	9,465	1,258	111
Upson	27,868	10,418	37	323,782	31,079	216,874	11,342	1,089	106
Walker	63,214	23,616	37	766,366	32,451	527,025	27,633	1,170	105
Walton	72,044	28,394	39	1,291,520	45,486	873,841	47,425	1,670	110
Ware	34,398	13,211	38	403,142	30,516	270,803	14,267	1,080	106
Warren	6,183	2,432	39	64,870	26,674	39,408	1,975	812	110
Washington	21,020	7,548	36	272,562	36,110	181,305	9,672	1,281	105
Wayne	28,092	9,507	34	319,856	33,644	209,557	11,060	1,163	106
Webster	2,331	853	37	22,623	26,522	14,205	719	842	99
Wheeler	6,512	1,714	26	45,585	26,596	27,391	1,382	806	105
White	23,585	9,079	38	328,621	36,196	217,481	11,591	1,277	107
Whitfield	89,225	36,367	41	1,552,453	42,689	1,089,952	58,915	1,620	109
Wilcox	8,784	2,444	28	73,242	29,968	48,320	2,516	1,029	111
Wilkes	10,556	4,053	38	120,458	29,721	79,401	4,117	1,016	105
Wilkinson	10,206	3,907	38	121,149	31,008	76,473	3,945	1,010	102
Worth	21,991	8,379	38	281,901	33,644	188,976	9,981	1,191	109
Other		353,218		6,189,209	17,522	9,910,235	537,815	1,523	104
TOTAL	8,918,129	3,776,305	42	165,222,437	43,752	122,252,275	6,700,925	1,774	107

TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2005

COUNTY	ASSESSED VALUE (\$000'S) (1)			COUNTY 1% TAX DISTRIBUTION (\$000'S)					TOTAL
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST			
	GROSS	NET							
Appling	290,869	272,026	315,836	2,894	2,859	2,886		8,638	
Atkinson	135,657	114,975	6,503	599	591	599		1,789	
Bacon	179,006	169,416	11,180	1,128	1,125	1,130		3,382	
Baker	122,266	113,693	6,214	204	166	206		576	
Baldwin	897,816	841,678	48,657	6,103	6,151	6,085		18,338	
Banks	632,350	498,118	18,708	3,035	3,011	3,016		9,062	
Barrow	1,776,224	1,565,876	36,162	8,027	7,904	7,891		23,822	
Bartow	2,587,195	2,488,422	192,979	18,985	18,900	18,681		56,566	
Ben Hill	354,275	316,903	14,288	2,355	2,359	2,343		7,057	
Berrien	277,758	247,107	12,689	1,560	1,560	1,558		4,678	
Bibb	3,955,654	3,743,185	115,895	29,984	1,896	14,157		46,036	
Bleckley	221,825	207,019	8,744	974	982	981		2,937	
Brantley	204,074	190,840	18,638	1,151	1,151	1,193		3,495	
Brooks	368,749	307,541	13,178	1,103	1,122	1,109		3,334	
Bryan	855,769	835,071	21,757	3,027	3,006	3,139		9,172	
Bulloch	1,443,096	1,284,305	44,557	9,032	9,024	8,994		27,049	
Burke	501,223	420,442	1,117,945	2,672	2,669	-		5,341	
Butts	682,348	565,360	34,015	3,788	3,801	3,780		11,369	
Calhoun	96,007	89,157	7,317	372	373	375		1,119	
Camden	1,092,120	1,064,126	38,931	7,534	7,495	100		15,129	
Candler	203,163	179,115	8,600	1,221	1,192	1,190		3,602	
Carroll	2,538,840	2,364,868	85,799	14,371	14,318	14,307		42,996	
Catoosa	1,484,312	1,376,212	36,389	8,274	8,269	8,218		24,761	
Chariton	236,881	215,724	17,289	924	921	913		2,758	
Chatham	9,949,073	9,242,342	240,600	55,480	55,380	-		110,860	
Chattahoochee	50,286	47,817	4,398	398	323	407		1,128	
Chattooga	544,281	496,264	14,316	2,339	2,349	2,336		7,024	
Cherokee	6,780,294	6,451,536	121,344	-	27,463	27,218		54,681	
Clarke	3,062,422	2,920,509	67,671	18,637	18,527	18,498		55,662	
Clay	94,439	81,362	4,533	265	267	277		809	
Clayton	7,259,798	6,870,425	809,798	49,488	52,291	51,875		153,654	
Clinch	149,297	137,012	12,857	651	652	532		1,835	
Cobb	27,618,729	26,028,603	483,300	-	189	124,128		124,317	
Coffee	877,394	740,217	25,365	5,380	5,394	2,923		13,697	
Colquitt	700,373	653,783	29,007	5,202	5,211	5,195		15,608	

TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2005

COUNTY	ASSESSED VALUE (\$000'S) (1)			COUNTY 1% TAX DISTRIBUTION (\$000'S)					TOTAL
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST			
	GROSS	NET							
Columbia	3,094,720	2,903,644	49,952	13,604	13,554	13,557		40,714	
Cook	359,540	289,122	13,121	1,913	1,930	1,918		5,761	
Coweta	3,569,668	3,377,655	148,799	17,090	17,059	16,962		51,111	
Crawford	231,975	215,730	12,513	501	521	514		1,536	
Crisp	511,774	456,625	6,722	3,782	3,778	3,764		11,324	
Dade	306,463	288,560	13,424	2,237	2,234	2,224		6,695	
Dawson	1,158,037	1,053,559	18,262	4,651	4,643	4,616		13,911	
Decatur	726,456	637,624	26,399	4,555	4,562	4,623		13,740	
DeKalb	23,087,634	22,455,448	458,015	-	89,901	97,524		187,425 (2)	
Dodge	317,822	284,158	18,726	1,933	1,945	1,939		5,816	
Dooly	266,230	226,527	12,458	1,335	1,338	1,328		4,002	
Dougherty	2,002,392	1,827,151	61,641	16,683	16,647	16,623		49,953	
Douglas	3,588,643	3,426,695	88,061	20,954	20,880	20,803		62,638	
Early	309,002	274,573	17,163	1,817	1,811	1,805		5,433	
Echols	107,542	100,523	4,709	131	127	96		354	
Effingham	1,155,545	1,079,978	117,408	6,656	6,651	6,851		20,158	
Elbert	495,492	436,960	21,966	2,004	1,984	1,982		5,970	
Emanuel	470,306	396,437	16,906	2,512	2,525	2,535		7,572	
Evans	212,104	200,824	6,104	1,332	1,334	1,362		4,029	
Fannin	831,845	764,702	16,357	3,305	3,286	3,240		9,831	
Fayette	4,711,590	4,543,757	64,757	18,832	10,001	-		28,833	
Floyd	2,471,381	2,301,337	360,948	15,428	14,397	15,279		45,105	
Forsyth	7,252,836	6,888,650	86,498	27,091	26,781	26,639		80,511	
Franklin	750,616	587,535	21,245	3,572	3,507	3,526		10,604	
Fulton	43,269,150	41,566,357	1,216,577	207,413	97,767	206,429		511,609 (3)	
Gilmer	1,187,627	1,020,771	22,680	4,161	4,142	4,119		12,422	
Glascok	60,177	56,991	3,580	160	147	149		457	
Glynn	4,239,405	4,031,490	67,434	18,758	18,695	-		37,453	
Gordon	1,455,509	1,319,548	31,834	8,238	8,221	8,092		24,551	
Grady	532,095	450,341	16,557	2,492	2,476	2,460		7,428	
Greene	1,040,002	978,074	23,197	2,742	2,742	2,741		8,225	
Gwinnett	27,133,836	25,788,252	403,843	-	139,130	138,736		277,866	
Habersham	1,252,097	1,112,643	44,549	5,660	5,682	5,730		17,072	
Hall	5,436,978	5,005,732	104,700	25,610	25,443	25,402		76,455	
Hancock	258,250	228,811	32,918	473	474	0		946	

TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2005

COUNTY	ASSESSED VALUE (\$000'S) (1)			COUNTY 1% TAX DISTRIBUTION (\$000'S)					TOTAL
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST			
	GROSS	NET							
Haralson	675,166	605,622	32,260	3,548	3,563	3,542		10,653	
Harris	809,221	775,656	63,320	2,212	2,206	2,198		6,615	
Hart	1,034,596	900,396	25,097	2,774	2,761	2,755		8,290	
Heard	279,932	236,523	115,007	5,021	5,010	4,989		15,020	
Henry	6,090,702	5,564,121	93,483	25,386	25,435	25,773		76,594	
Houston	2,887,519	2,720,797	82,022	18,822	18,983	18,744		56,550	
Inwin	203,709	171,890	14,987	554	554	552		1,660	
Jackson	1,755,572	1,549,198	50,167	8,152	6,252	8,054		22,458	
Jasper	532,150	389,213	32,502	1,044	1,026	1,022		3,092	
Jeff Davis	263,706	247,258	12,107	1,817	1,810	1,819		5,446	
Jefferson	434,482	362,710	24,960	1,996	1,985	1,979		5,961	
Jenkins	148,756	137,591	12,170	665	666	513		1,843	
Johnson	164,751	131,908	6,400	524	532	515		1,571	
Jones	577,812	537,417	41,095	2,327	2,399	2,332		7,057	
Lamar	427,968	381,580	17,666	1,383	1,404	1,380		4,167	
Lanier	96,591	91,552	6,624	452	448	446		1,347	
Laurens	1,136,411	1,011,537	35,738	7,603	7,726	7,587		22,917	
Lee	600,586	570,840	17,010	3,169	3,179	3,182		9,529	
Liberty	914,157	864,948	41,246	6,114	6,095	6,252		18,461	
Lincoln	244,203	215,113	5,873	633	630	640		1,902	
Long	128,580	121,562	9,399	352	351	376		1,079	
Lowndes	2,371,907	2,212,722	69,882	20,396	20,385	20,305		61,086	
Lumpkin	993,329	862,958	20,007	2,910	2,895	2,885		8,690	
Macon	310,683	263,626	18,864	1,202	1,205	1,213		3,621	
Madison	638,196	574,443	40,684	1,776	1,758	1,759		5,293	
Marion	205,608	185,375	7,454	408	407	402		1,218	
McDuffie	518,911	465,390	16,454	3,355	3,340	3,332		10,027	
McIntosh	416,800	398,474	11,400	1,437	1,442	1,474		4,353	
Meriwether	567,575	449,432	20,245	1,662	1,632	1,660		4,954	
Miller	166,389	141,118	5,483	591	593	25		1,209	
Mitchell	496,996	430,329	23,782	2,119	2,133	2,109		6,361	
Monroe	704,445	651,536	1,057,657	3,456	3,479	3,470		10,406	
Montgomery	157,283	140,694	7,632	555	553	559		1,667	
Morgan	899,667	672,631	17,409	3,175	3,151	3,154		9,480	
Murray	933,849	900,934	26,255	3,953	3,942	3,925		11,819	

TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2005

COUNTY	ASSESSED VALUE (\$000'S) (1)		NET PUBLIC UTILITY	LOST	COUNTY 1% TAX DISTRIBUTION (\$000'S)			TOTAL
	GENERAL PROPERTY				SPLOST	ELOST	TOTAL	
	GROSS	NET						
Muscogee	4,219,034	3,976,001	102,989	32,350	32,400	32,076	96,826	
Newton	2,593,857	2,330,361	51,680	9,381	9,221	9,104	27,706	
Oconee	1,287,421	1,136,556	21,476	4,696	4,675	4,666	14,036	
Oglethorpe	374,337	335,414	11,771	656	651	651	1,958	
Paulding	3,229,674	3,034,375	55,928	12,898	12,814	12,607	38,319	
Peach	535,487	491,599	14,339	3,267	3,263	51	6,580	
Pickens	1,152,885	1,099,314	27,480	3,862	3,774	3,726	11,363	
Pierce	339,909	313,628	14,596	1,610	1,612	1,618	4,839	
Pike	502,244	421,628	7,910	1,008	277	996	2,281	
Polk	872,293	791,037	87,620	4,180	4,153	2,142	10,476	
Pulaski	194,750	179,897	9,169	862	865	862	2,589	
Putnam	1,103,849	1,015,448	103,708	4,021	4,038	4,014	12,073	
Quitman	79,068	66,412	2,479	242	243	243	729	
Rabun	969,488	926,891	307,376	3,168	3,146	3,133	9,447	
Randolph	143,855	133,071	7,495	793	794	11	1,598	
Richmond	4,395,288	4,113,768	132,704	34,257	34,228	34,112	102,597	
Rockdale	2,521,334	2,384,424	67,888	14,454	9,186	16,066	39,706 (4)	
Schley	83,028	73,828	3,279	299	300	306	904	
Screven	326,646	303,864	16,336	1,117	1,130	1,142	3,390	
Seminole	221,769	195,754	9,300	977	995	987	2,958	
Spalding	1,518,333	1,345,580	27,673	8,628	53	8,580	17,261	
Stephens	715,004	646,496	24,876	2,995	2,965	2,959	8,919	
Stewart	134,432	125,030	6,754	314	297	301	912	
Sumter	684,318	605,609	31,724	3,895	3,849	3,885	11,629	
Talbot	209,523	185,190	14,297	469	472	470	1,411	
Taliaferro	82,696	69,904	3,024	75	74	75	225	
Tattall	321,544	285,519	17,506	1,408	1,402	1,427	4,236	
Taylor	189,686	164,758	13,608	712	708	710	2,130	
Telfair	257,070	218,349	11,233	1,099	1,110	1,103	3,312	
Terrell	252,115	190,801	9,692	834	831	835	2,501	
Thomas	1,135,536	1,029,335	22,408	6,863	104	6,785	13,752	
Tift	1,023,631	845,320	32,380	7,875	7,877	7,863	23,616	
Toombs	486,204	444,876	24,643	4,110	4,117	1,275	9,501	
Towns	792,774	731,773	10,178	1,872	1,934	1,863	5,668 (5)	
Treutlen	94,503	86,680	6,164	395	388	297	1,080	

TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2005

COUNTY	ASSESSED VALUE (\$000'S) (1)			COUNTY 1% TAX DISTRIBUTION (\$000'S)					TOTAL
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST			
	GROSS	NET							
Troup	1,811,564	1,619,917	44,301	9,216	9,062	9,135		27,413	
Turner	206,732	160,564	10,415	875	876	870		2,621	
Twiggs	208,402	188,005	14,394	720	723	719		2,161	
Union	824,518	764,453	13,713	3,153	3,139	3,120		9,412	
Upson	652,795	576,519	22,189	3,172	3,162	2,926		9,259	
Walker	1,317,257	1,216,158	29,829	5,031	5,028	4,987		15,047	
Walton	2,504,555	2,321,427	59,942	8,743	8,612	8,535		25,890	
Ware	591,375	559,047	54,897	6,067	6,066	6,056		18,188	
Warren	126,994	119,261	11,914	506	505	504		1,514	
Washington	648,430	588,376	38,337	3,350	3,348	-		6,698	
Wayne	639,020	599,499	27,279	3,579	3,584	6		7,170	
Webster	56,640	51,812	3,557	139	142	139		420	
Wheeler	94,586	89,988	7,105	390	390	20		800	
White	918,229	832,616	21,128	2,915	2,889	2,871		8,675	
Whitfield	2,989,616	2,926,570	68,018	18,604	18,491	18,429		55,525	
Wilcox	144,589	125,198	7,532	397	396	401		1,195	
Wilkes	308,863	266,886	9,494	1,055	1,059	1,037		3,151	
Wilkinson	338,647	317,868	20,500	1,483	1,506	1,497		4,487	
Worth	490,144	392,075	15,874	1,459	1,458	1,475		4,392	
STATE TOTAL	298,783,354	279,669,652	11,549,918	1,102,823	1,189,515	1,350,394		3,642,732	

(1) Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes. As of 1990, property values no longer include motor vehicle values. Beginning in 1991, assessed value includes public utilities in general property.

(2) \$89,900,550 in HOST for DeKalb County located in SPLOST Column.

(3) \$97,766,857 in OTHER LOST for Fulton County located in SPLOST Column.

(4) \$14,454,047 in HOST for Rockdale County located in LOST Column.

(5) \$1,933,550 in SPLOST Column representing 2nd LOST for Towns County.

TABLE 14 - Three Economic Indicators by County with Rankings and Per Capita Amounts

COUNTY	2004 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2005 County 1% Tax Distribution		2004 ADJ. GROSS INCOME REPORTED (GA Returns)		2005 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
Fulton	905,802	1	207,413	1	25,880,326	1	42,782,933	1	229	28,572	47,232
Gwinnett	700,577	3	139,130	2	14,416,405	3	26,192,095	3	199	20,578	37,386
DeKalb	674,335	4	97,524	4	12,658,490	4	22,913,462	4	145	18,772	33,979
Cobb	654,649	2	124,128	3	15,679,412	2	26,511,904	2	190	23,951	40,498
Clayton	264,227	6	52,291	6	2,949,782	10	7,680,224	6	198	11,164	29,067
Chatham	238,339	5	55,480	5	3,983,251	6	9,482,941	5	233	16,713	39,788
Richmond	196,922	11	34,257	7	2,355,833	14	4,246,472	12	174	11,963	21,564
Muscogee	185,662	12	32,400	8	2,642,117	12	4,078,990	14	175	14,231	21,970
Cherokee	174,851	7	27,463	10	4,054,125	5	6,572,880	8	157	23,186	37,591
Hall	160,788	10	25,610	13	3,034,610	9	5,110,432	10	159	18,873	31,784
Henry	158,939	9	25,773	12	3,181,068	8	5,657,604	9	162	20,014	35,596
Bibb	154,861	13	29,984	9	2,455,254	13	3,859,080	15	194	15,855	24,920
Forsyth	131,950	8	27,091	11	3,648,151	7	6,975,149	7	205	27,648	52,862
Houston	123,773	18	18,983	17	1,919,275	18	2,802,819	22	153	15,506	22,645
Douglas	107,084	15	20,954	14	1,898,284	19	3,514,756	17	196	17,727	32,822
Paulding	106,035	23	12,898	28	1,964,929	17	3,090,302	18	122	18,531	29,144
Clarke	105,750	21	18,637	20	1,448,961	22	2,988,180	20	176	13,702	28,257
Coweta	105,395	16	17,090	22	2,013,669	16	3,526,455	16	162	19,106	33,459
Carroll	102,143	24	14,371	26	1,481,656	21	2,450,666	26	141	14,506	23,993
Fayette	101,200	14	18,832	18	2,873,772	11	4,608,514	11	186	28,397	45,539
Columbia	100,554	22	13,604	27	2,138,830	15	2,953,596	21	135	21,270	29,373
Lowndes	95,865	25	20,396	15	1,253,636	29	2,282,604	29	213	13,077	23,811
Dougherty	95,222	28	16,683	23	1,208,841	30	1,888,792	30	175	12,695	19,836
Floyd	94,053	26	15,428	25	1,386,651	25	2,662,285	24	164	14,743	28,306
Whitfield	89,225	19	18,604	21	1,552,453	20	2,994,588	19	209	17,399	33,562
Bartow	86,914	20	18,985	16	1,411,271	23	2,681,401	23	218	16,238	30,851
Newton	81,624	29	9,381	29	1,319,990	27	2,382,040	27	115	16,172	29,183
Rockdale	76,858	27	16,066	24	1,322,768	26	2,452,312	25	209	17,211	31,907
Walton	72,044	30	8,743	32	1,291,520	28	2,381,369	28	121	17,927	33,054
Glynn	71,047	17	18,758	19	1,394,081	24	4,098,923	13	264	19,622	57,693

TABLE 14 - Three Economic Indicators by County with Rankings and Per Capita Amounts

COUNTY	2004 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2005 County 1% Tax Distribution		2004 ADJ. GROSS INCOME REPORTED (GA Returns)		2005 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
Walker	63,214	39	5,031	49	766,366	36	1,245,987	40	80	12,123	19,711
Troup	61,132	31	9,216	30	894,005	31	1,664,218	32	151	14,624	27,223
Spalding	60,745	34	8,628	33	817,228	34	1,373,254	37	142	13,453	22,607
Liberty	60,493	47	6,252	43	474,001	51	906,194	55	103	7,836	14,980
Bulloch	60,206	36	9,032	31	716,017	39	1,328,863	39	150	11,893	22,072
Catoosa	59,745	35	8,274	34	791,816	35	1,412,601	36	138	13,253	23,644
Barrow	56,656	32	8,027	37	888,491	32	1,602,038	33	142	15,682	28,277
Jackson	49,564	33	8,152	36	819,406	33	1,599,365	34	164	16,532	32,269
Gordon	48,997	37	8,238	35	708,518	40	1,351,382	38	168	14,460	27,581
Laurens	46,494	40	7,726	39	647,380	41	1,047,276	50	166	13,924	22,525
Baldwin	45,234	46	6,151	44	520,908	47	890,335	56	136	11,516	19,683
Camden	45,082	44	7,534	40	481,217	48	1,103,057	47	167	10,674	24,468
Effingham	44,515	38	6,851	42	723,307	37	1,197,385	42	154	16,249	26,898
Thomas	43,866	42	6,863	41	618,822	42	1,051,743	49	156	14,107	23,976
Colquitt	43,685	55	5,211	48	451,674	55	682,791	68	119	10,339	15,630
Murray	40,326	51	3,953	58	459,033	53	927,189	53	98	11,383	22,992
Tift	40,204	45	7,877	38	522,647	46	877,701	59	196	13,000	21,831
Polk	40,128	52	4,180	54	472,531	52	878,656	58	104	11,776	21,896
Coffee	39,177	53	5,394	47	440,776	56	765,582	65	138	11,251	19,542
Habersham	38,948	43	5,730	46	538,147	44	1,157,192	44	147	13,817	29,711
Ware	34,398	57	6,067	45	403,142	58	613,944	76	176	11,720	17,848
Sumter	33,106	59	3,895	59	373,313	59	637,334	72	118	11,276	19,251
Lee	29,987	64	3,182	71	480,134	49	587,849	81	106	16,011	19,603
Oconee	28,908	41	4,696	51	723,203	38	1,158,033	43	162	25,017	40,059
Decatur	28,562	60	4,623	53	308,822	73	664,023	70	162	10,812	23,248
Wayne	28,092	65	3,584	63	319,856	68	626,778	73	128	11,386	22,312
Haralson	27,965	62	3,563	65	351,983	62	637,882	71	127	12,587	22,810
Upson	27,868	75	3,172	73	323,782	67	598,708	79	114	11,618	21,484
Pickens	27,798	48	3,862	60	535,900	45	1,126,794	45	139	19,278	40,535
Bryan	27,473	58	3,139	76	476,769	50	856,828	60	114	17,354	31,188

TABLE 14 - Three Economic Indicators by County with Rankings and Per Capita Amounts

COUNTY	2004 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2005 County 1% Tax Distribution		2004 ADJ. GROSS INCOME REPORTED (GA Returns)		2005 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
McDuffie	27,196	82	3,355	67	278,864	79	481,844	86	123	10,254	17,717
Harris	26,847	61	2,212	91	550,390	43	838,976	62	82	20,501	31,250
Toombs	26,816	73	4,117	56	317,304	70	469,519	88	154	11,833	17,509
Gilmer	26,670	54	4,142	55	351,051	64	1,043,451	51	155	13,163	39,125
Chattooga	26,472	85	2,349	89	284,940	77	510,580	84	89	10,764	19,288
Jones	26,335	81	2,399	87	424,400	57	578,512	82	91	16,115	21,967
Stephens	25,087	79	2,995	78	298,068	76	671,372	69	119	11,881	26,762
Peach	24,533	76	3,267	70	331,293	65	505,939	85	133	13,504	20,623
Grady	24,238	87	2,492	86	266,846	82	466,898	89	103	11,009	19,263
Lumpkin	23,863	63	2,910	80	358,135	61	882,965	57	122	15,008	37,001
Mitchell	23,849	94	2,133	92	232,386	91	454,111	92	89	9,744	19,041
Hart	23,705	71	2,774	82	305,164	74	925,492	54	117	12,873	39,042
White	23,585	69	2,915	79	328,621	66	853,744	61	124	13,933	36,199
Monroe	23,411	49	3,479	66	455,165	54	1,709,193	31	149	19,442	73,008
Burke	23,122	67	2,672	84	246,128	87	1,538,387	35	116	10,645	66,533
Tattnall	23,015	104	1,427	107	199,028	97	303,024	107	62	8,648	13,166
Meriwether	22,790	92	1,662	101	261,048	85	469,678	87	73	11,455	20,609
Emanuel	21,999	91	2,535	85	219,181	93	413,343	95	115	9,963	18,789
Worth	21,991	95	1,475	105	281,901	78	407,949	97	67	12,819	18,551
Crisp	21,982	84	3,782	62	243,606	89	463,346	90	172	11,082	21,078
Fannin	21,659	74	3,305	69	265,193	83	781,059	63	153	12,244	36,062
Macon	21,559	118	1,213	111	96,150	130	282,490	112	56	4,460	13,103
Franklin	21,424	77	3,572	64	269,773	81	608,779	77	167	12,592	28,416
Washington	21,020	78	3,350	68	272,562	80	626,713	74	159	12,967	29,815
Elbert	20,842	90	2,004	93	244,550	88	458,926	91	96	11,734	22,019
Butts	20,587	72	3,801	61	301,033	75	599,375	78	185	14,622	29,114
Putnam	19,738	56	4,038	57	310,005	72	1,119,156	46	205	15,706	56,701
Union	19,473	80	3,153	75	257,000	86	778,166	64	162	13,198	39,961
Dodge	19,451	99	1,945	95	205,460	96	302,884	108	100	10,563	15,572
Dawson	19,041	50	4,651	52	369,532	60	1,071,821	48	244	19,407	56,290

TABLE 14 - Three Economic Indicators by County with Rankings and Per Capita Amounts

COUNTY	2004 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2005 County 1% Tax Distribution		2004 ADJ. GROSS INCOME REPORTED (GA Returns)		2005 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
Appling	17,906	88	2,894	81	198,439	98	587,862	80	162	11,082	32,830
Ben Hill	17,261	96	2,359	88	193,211	99	331,191	103	137	11,193	19,187
Morgan	16,979	70	3,175	72	318,223	69	690,040	67	187	18,742	40,641
Jefferson	16,972	97	1,985	94	190,881	101	387,670	99	117	11,247	22,842
Pierce	16,702	100	1,618	102	213,797	94	328,224	104	97	12,801	19,652
Berrien	16,543	107	1,560	103	189,965	102	259,796	115	94	11,483	15,704
Brooks	16,327	112	1,122	116	150,791	109	320,719	105	69	9,236	19,643
Lamar	16,326	101	1,404	108	207,867	95	399,246	98	86	12,732	24,455
Cook	16,178	103	1,930	97	180,136	103	302,244	109	119	11,135	18,682
Dade	15,949	102	2,237	90	176,196	105	301,983	110	140	11,047	18,934
Rabun	15,943	66	3,168	74	232,733	90	1,234,266	41	199	14,598	77,417
Banks	15,718	86	3,035	77	221,506	92	516,826	83	193	14,093	32,881
Pike	15,689	98	1,008	120	262,996	84	429,537	93	64	16,763	27,378
Chattahoochee	15,646	153	407	145	28,848	155	52,215	159	26	1,844	3,337
Greene	15,523	68	2,742	83	311,510	71	1,001,271	52	177	20,068	64,502
Brantley	15,427	114	1,193	112	164,856	106	209,478	123	77	10,686	13,579
Screven	15,409	111	1,142	114	160,237	107	320,200	106	74	10,399	20,780
Marion	13,990	139	408	144	74,044	139	192,829	129	29	5,293	13,783
Oglethorpe	13,561	113	656	131	176,224	104	347,185	101	48	12,995	25,602
Telfair	13,042	120	1,110	117	108,873	126	229,581	119	85	8,348	17,603
Jeff Davis	12,880	108	1,819	98	159,190	108	259,365	116	141	12,360	20,137
Crawford	12,876	122	521	139	148,961	110	228,243	120	40	11,569	17,726
Jasper	12,778	105	1,044	119	191,024	100	421,715	94	82	14,949	33,003
Early	12,077	109	1,817	99	137,337	113	291,736	111	150	11,372	24,156
Bleckley	12,058	119	982	122	145,764	111	215,763	122	81	12,089	17,894
Dooly	11,658	115	1,338	110	129,498	114	238,985	117	115	11,108	20,500
Evans	11,351	116	1,362	109	125,765	116	206,927	124	120	11,080	18,230
Heard	11,266	89	5,021	50	126,524	115	351,530	100	446	11,231	31,203
Madison	11,095	83	1,758	100	351,649	63	615,126	75	158	31,694	55,442
Terrell	10,932	126	835	126	119,066	120	200,493	127	76	10,891	18,340

TABLE 14 - Three Economic Indicators by County with Rankings and Per Capita Amounts

COUNTY	2004 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2005 County 1% Tax Distribution		2004 ADJ. GROSS INCOME REPORTED (GA Returns)		2005 NET PROPERTY AND UTILITY DIGEST			PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST	
Long	10,919	145	376	149	75,229	137	130,961	145	34	6,890	11,994	
Charlton	10,681	124	924	123	90,995	132	233,013	118	87	8,519	21,816	
Wilkes	10,556	117	1,059	118	120,458	119	276,380	113	100	11,411	26,182	
Twiggs	10,472	127	723	128	115,424	122	202,399	126	69	11,022	19,328	
Bacon	10,334	123	1,130	115	111,372	124	180,596	133	109	10,777	17,476	
Wilkinson	10,206	110	1,506	104	121,149	118	338,368	102	148	11,870	33,154	
Candler	10,187	121	1,192	113	118,238	121	187,714	131	117	11,607	18,427	
Towns	10,116	93	1,934	96	141,499	112	741,952	66	191	13,988	73,344	
Irwin	9,839	133	554	137	111,259	125	186,877	132	56	11,308	18,993	
Hancock	9,832	130	474	141	86,306	133	261,729	114	48	8,778	26,620	
Pulaski	9,796	128	865	125	113,775	123	189,066	130	88	11,614	19,300	
Johnson	9,623	140	532	138	81,562	135	138,308	141	55	8,476	14,373	
Turner	9,489	131	876	124	91,002	131	170,980	135	92	9,590	18,019	
Seminole	9,277	125	995	121	102,566	127	205,054	125	107	11,056	22,103	
Montgomery	8,929	135	559	136	84,661	134	148,326	138	63	9,482	16,612	
Taylor	8,929	132	712	129	98,305	128	178,366	134	80	11,010	19,976	
Wilcox	8,784	143	401	146	73,242	140	132,730	142	46	8,338	15,110	
Jenkins	8,660	134	666	130	76,829	136	149,761	137	77	8,872	17,293	
Lincoln	8,369	129	640	133	97,173	129	220,986	121	76	11,611	26,405	
Atkinson	7,949	142	599	134	67,109	145	121,478	146	75	8,442	15,282	
Lanier	7,422	146	452	143	71,341	141	98,175	149	61	9,612	13,228	
Randolph	7,365	137	794	127	69,750	142	140,566	140	108	9,470	19,086	
McIntosh	7,134	106	1,474	106	122,603	117	409,874	96	207	17,186	57,454	
Treutlen	7,082	148	395	147	63,797	147	92,844	152	56	9,008	13,110	
Clinch	6,944	138	652	132	68,154	144	149,869	136	94	9,815	21,583	
Talbot	6,610	136	472	142	74,328	138	199,486	128	71	11,245	30,179	
Wheeler	6,512	149	390	148	45,585	150	97,093	150	60	7,000	14,910	
Miller	6,221	141	593	135	68,368	143	146,601	139	95	10,990	23,566	
Warren	6,183	144	506	140	64,870	146	131,175	144	82	10,492	21,215	
Calhoun	6,092	150	375	150	52,592	148	96,474	151	62	8,633	15,836	

TABLE 14 - Three Economic Indicators by County with Rankings and Per Capita Amounts

COUNTY	2004 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2005 County 1% Tax Distribution		2004 ADJ. GROSS INCOME REPORTED (GA Returns)		2005 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	1% COUNTY DIST.	INCOME REPORTED
Stewart	4,963	147	314	151	39,514	151	131,785	143	63	7,962	26,553
Baker	4,216	151	206	155	36,263	152	119,908	147	49	8,601	28,441
Echols	4,111	154	131	158	29,067	154	105,232	148	32	7,071	25,598
Schley	4,032	152	306	152	46,245	149	77,107	154	76	11,470	19,124
Clay	3,324	155	277	153	27,458	156	85,895	153	83	8,261	25,841
Glascok	2,668	156	160	156	29,187	153	60,571	157	60	10,940	22,703
Quitman	2,467	157	243	154	18,745	158	68,891	156	99	7,598	27,925
Webster	2,331	158	142	157	22,623	157	55,369	158	61	9,705	23,753
Taliaferro	1,887	159	75	159	15,093	159	72,928	155	40	7,998	38,648
Other					6,189,209						
TOTAL	<u>8,918,129</u>		<u>1,497,507</u>		<u>165,222,437</u>		<u>291,219,570</u>		<u>168</u>	<u>18,527</u>	<u>32,655</u>

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER PER 2004 CENSUS ESTIMATES

TABLE 15 - Corporation Income Tax Returns by Taxable Income Class – CY 2004 Returns

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME IN 000'S	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
\$1 - \$5,000	6,104	3.22%	\$10,412	0.20%
\$5,000 - \$10,000	2,306	1.22%	\$16,849	0.33%
\$10,000 - \$25,000	3,356	1.77%	\$55,419	1.09%
\$25,000 - \$50,000	2,657	1.40%	\$95,873	1.88%
\$50,000 - \$100,000	2,074	1.09%	\$145,132	2.85%
\$100,000 - \$250,000	1,374	0.72%	\$209,391	4.11%
\$250,000 - \$500,000	462	0.24%	\$162,293	3.18%
\$500,000 - \$1,000,000	318	0.17%	\$223,153	4.38%
Over \$1,000,000	512	0.27%	\$4,179,959	81.98%
NONE (No Taxable Income)	170,605	89.90%		
Total	189,768	100.00%	\$5,098,480	100.00%
FOREIGN CORPORATIONS				
\$1 - \$5,000	2,872	6.56%	\$4,455	0.07%
\$5,000 - \$10,000	860	1.96%	\$6,271	0.09%
\$10,000 - \$25,000	1,346	3.07%	\$21,943	0.32%
\$25,000 - \$50,000	1,123	2.56%	\$40,340	0.59%
\$50,000 - \$100,000	991	2.26%	\$71,560	1.05%
\$100,000 - \$250,000	1,249	2.85%	\$202,253	2.96%
\$250,000 - \$500,000	787	1.80%	\$278,711	4.08%
\$500,000 - \$1,000,000	564	1.29%	\$403,984	5.92%
Over \$1,000,000	1,054	2.41%	\$5,796,433	84.92%
\$0 or Less	32,953	75.24%		
Total	43,799	100.00%	\$6,825,949	100.00%
ALL CORPORATIONS				
\$1 - \$5,000	8,976	3.84%	\$14,866	0.12%
\$5,000 - \$10,000	3,166	1.36%	\$23,120	0.19%
\$10,000 - \$25,000	4,702	2.01%	\$77,362	0.65%
\$25,000 - \$50,000	3,780	1.62%	\$136,213	1.14%
\$50,000 - \$100,000	3,065	1.31%	\$216,692	1.82%
\$100,000 - \$250,000	2,623	1.12%	\$411,644	3.45%
\$250,000 - \$500,000	1,249	0.53%	\$441,003	3.70%
\$500,000 - \$1,000,000	882	0.38%	\$627,137	5.26%
Over \$1,000,000	1,566	0.67%	\$9,976,392	83.66%
\$0 or Less	203,558	87.15%		
Total	233,567	100.00%	\$11,924,428	100.00%

(Note: Figures reflect 97.3% of returns processed as of the date of this report.)

TABLE 16 – CY 2005 Millage Rates by County - Alphabetically

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	28.26	Evans	18.39	Newton	31.42
Atkinson	27.66	Fannin	19.92	Oconee	25.93
Bacon	26.39	Fayette	29.94	Oglethorpe	24.82
Baker	26.01	Floyd	29.43	Paulding	23.97
Baldwin	23.37	Forsyth	22.38	Peach	29.84
Banks	20.10	Franklin	18.74	Pickens	21.48
Barrow	28.11	Fulton	35.31	Pierce	22.38
Bartow	27.14	Gilmer	21.41	Pike	28.79
Ben Hill	29.17	Glascocock	33.57	Polk	25.29
Berrien	32.00	Glynn	22.26	Pulaski	24.32
Bibb	40.13	Gordon	26.97	Putnam	18.49
Bleckley	23.79	Grady	21.55	Quitman	27.23
Brantley	29.60	Greene	13.29	Rabun	17.61
Brooks	28.79	Gwinnett	31.85	Randolph	22.50
Bryan	20.09	Habersham	22.92	Richmond	35.49
Bulloch	18.92	Hall	25.30	Rockdale	35.83
Burke	27.16	Hancock	39.09	Schley	30.59
Butts	32.98	Haralson	24.78	Screven	20.15
Calhoun	34.76	Harris	24.46	Seminole	27.67
Camden	26.75	Hart	17.07	Spalding	35.25
Candler	26.91	Heard	23.32	Stephens	26.84
Carroll	24.60	Henry	37.26	Stewart	26.76
Catoosa	21.13	Houston	23.01	Sumter	28.08
Charlton	41.35	Irwin	30.53	Talbot	29.83
Chatham	30.45	Jackson	30.98	Taliaferro	30.01
Chattahoochee	22.11	Jasper	28.35	Tattnall	28.75
Chattooga	18.41	Jeff Davis	24.73	Taylor	23.96
Cherokee	26.25	Jefferson	25.87	Telfair	24.28
Clarke	32.80	Jenkins	26.25	Terrell	34.53
Clay	29.83	Johnson	25.75	Thomas	23.74
Clayton	28.76	Jones	31.27	Tift	26.96
Clinch	40.98	Lamar	24.94	Toombs	17.55
Cobb	26.94	Lanier	35.89	Towns	9.11
Coffee	22.32	Laurens	18.25	Treutlen	24.00
Colquitt	26.46	Lee	27.52	Troup	29.41
Columbia	26.56	Liberty	32.60	Turner	32.70
Cook	23.72	Lincoln	24.23	Twiggs	36.18
Coweta	27.24	Long	34.02	Union	14.00
Crawford	31.00	Lowndes	24.01	Upson	27.14
Crisp	29.36	Lumpkin	22.76	Walker	22.08
Dade	16.98	Macon	29.53	Walton	30.00
Dawson	22.18	Madison	28.32	Ware	32.06
Decatur	21.40	Marion	24.10	Warren	30.50
DeKalb	39.05	McDuffie	23.10	Washington	29.07
Dodge	18.80	McIntosh	22.44	Wayne	37.50
Dooly	31.41	Meriwether	31.00	Webster	37.68
Dougherty	42.91	Miller	32.05	Wheeler	28.88
Douglas	28.54	Mitchell	29.82	White	21.98
Early	31.50	Monroe	24.70	Whitfield	21.40
Echols	32.22	Montgomery	26.83	Wilcox	30.86
Effingham	30.50	Morgan	26.69	Wilkes	23.55
Elbert	24.35	Murray	21.90	Wilkinson	31.76
Emanuel	23.59	Muscogee	41.28	Worth	27.33

TABLE 17 – CY 2005 Millage Rates by County - Numerically

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	9.11	Pulaski	24.32	Floyd	29.43
Greene	13.29	Elbert	24.35	Macon	29.53
Union	14.00	Harris	24.46	Brantley	29.60
Dade	16.98	Carroll	24.60	Mitchell	29.82
Hart	17.07	Monroe	24.70	Clay	29.83
Toombs	17.55	Jeff Davis	24.73	Talbot	29.83
Rabun	17.61	Haralson	24.78	Peach	29.84
Laurens	18.25	Oglethorpe	24.82	Fayette	29.94
Evans	18.39	Lamar	24.94	Walton	30.00
Chattooga	18.41	Polk	25.29	Taliaferro	30.01
Putnam	18.49	Hall	25.30	Chatham	30.45
Franklin	18.74	Johnson	25.75	Warren	30.50
Dodge	18.80	Jefferson	25.87	Effingham	30.50
Bulloch	18.92	Oconee	25.93	Irwin	30.53
Fannin	19.92	Baker	26.01	Schley	30.59
Bryan	20.09	Cherokee	26.25	Wilcox	30.86
Banks	20.10	Jenkins	26.25	Jackson	30.98
Screven	20.15	Bacon	26.39	Crawford	31.00
Catoosa	21.13	Colquitt	26.46	Meriwether	31.00
Decatur	21.40	Columbia	26.56	Jones	31.27
Whitfield	21.40	Morgan	26.69	Dooly	31.41
Gilmer	21.41	Camden	26.75	Newton	31.42
Pickens	21.48	Stewart	26.76	Early	31.50
Grady	21.55	Montgomery	26.83	Wilkinson	31.76
Murray	21.90	Stephens	26.84	Gwinnett	31.85
White	21.98	Candler	26.91	Berrien	32.00
Walker	22.08	Cobb	26.94	Miller	32.05
Chattahoochee	22.11	Tift	26.96	Ware	32.06
Dawson	22.18	Gordon	26.97	Echols	32.22
Glynn	22.26	Bartow	27.14	Liberty	32.60
Coffee	22.32	Upson	27.14	Turner	32.70
Forsyth	22.38	Burke	27.16	Clarke	32.80
Pierce	22.38	Quitman	27.23	Butts	32.98
McIntosh	22.44	Coweta	27.24	Glascocock	33.57
Randolph	22.50	Worth	27.33	Long	34.02
Lumpkin	22.76	Lee	27.52	Terrell	34.53
Habersham	22.92	Atkinson	27.66	Calhoun	34.76
Houston	23.01	Seminole	27.67	Spalding	35.25
McDuffie	23.10	Sumter	28.08	Fulton	35.31
Heard	23.32	Barrow	28.11	Richmond	35.49
Baldwin	23.37	Appling	28.26	Rockdale	35.83
Wilkes	23.55	Madison	28.32	Lanier	35.89
Emanuel	23.59	Jasper	28.35	Twiggs	36.18
Cook	23.72	Douglas	28.54	Henry	37.26
Thomas	23.74	Tattnall	28.75	Wayne	37.50
Bleckley	23.79	Clayton	28.76	Webster	37.68
Taylor	23.96	Brooks	28.79	DeKalb	39.05
Paulding	23.97	Pike	28.79	Hancock	39.09
Treutlen	24.00	Wheeler	28.88	Bibb	40.13
Lowndes	24.01	Washington	29.07	Clinch	40.98
Marion	24.10	Ben Hill	29.17	Muscogee	41.28
Lincoln	24.23	Crisp	29.36	Charlton	41.35
Telfair	24.28	Troup	29.41	Dougherty	42.91

TABLE 18 - Summary of Revenues From Motor Vehicle Tag, Title and Related Items for Fiscal Years 2005 & 2006

SOURCE OF REVENUE	Fiscal Year Ended June 30	
	2005	2006
Tags & Registration		
GRATIS	\$195,432,438.40	\$196,131,501.55
Tradeport	\$162,481.00	\$927,878.00
Refunds	\$(116,873.20)	\$(182,594.00)
Tag & Reg. Sub-Total	\$195,478,046.20	\$196,876,785.55
Titles		
GRATIS	\$40,369,933.00	\$42,233,647.00
Tradeport	\$10,056,016.00	\$10,298,124.00
Penalties	\$760,500.00	\$754,250.00
Titles Sub-Total	\$51,186,449.00	\$53,286,021.00
Total Amount of *Net Revenue	<u>\$246,664,495.20</u>	<u>\$250,162,806.55</u>

*Net revenue amounts take into account refunds, commissions retained by county tag agents, and other accounting adjustments.

TABLE 19 - Number of Motor Vehicle Tags Sold by Major Category and Number of Titles Sold in Calendar Years 2005 and 2006

SOURCE OF REVENUE	2005	2006
Titles Sold	2,320,689	2,910,967
Tags Sold	7,945,267	8,201,511
Tags By Major Category		
Passenger Cars	5,016,645	5,173,865
Motorcycles	140,771	157,781
Trucks	1,868,887	1,916,680
Trailers	889,943	921,636
Bus	28,779	31,318
Other	242	231
Total	7,945,267	8,201,511

INDEX

Alcohol Taxes	1,18,19,31
Beer Licenses	19,31
Beer Taxes	19,31
Cigar and Cigarette License	19,31
Comparisons and Trends	
County economic indicators	43,44,45,46,47,48
County millage rates	50,51
Personal income	22,23
Personal income taxes	1,19,21,28,30,35,36,37
Property tax statistics	33,38,39,40,41,42
Sales taxes	1,18,19,26,27,32
State and local tax burden	24,25
Tax sources	1,19
Total net collections - by fiscal year	6
Total net collections - annually	1,6,18,19,21
Contractors Fees	19
Estate Taxes	19
Income, Corporation Taxes	1,18,19,21,49
Income, Personal Taxes	1,18,19,21,28,30,35,36,37
Electronic Filing Results	32
Highlights, Revenue Department for Fiscal Year 2006	5
Homestead Taxpayer Relief Grant Distribution	5,34
Liquor Licenses	19,31
Liquor Taxes	1,18,19,31
Millage Rates, County	50,51
Motor Carriers	
Motor Carrier Collections & Distributions	19,29
Motor Carrier Decals & Citations	19,29
Motor Fuel	
Distributors fees	19,29
Taxes	1,18,19,29
Motor Vehicles (Titles, Licenses & Fees)	11,52
Organizational Structure	2,3,4
Property Taxes	
General property digest	19,33,34,38,39,40,41,42
Intangible property tax	19,33
Intangibles, recording fees	19,33
Interest and other property tax revenues	19,33,34
Net public utilities	38,39,40,41,42
Public Service Commission (Utility fees)	19
Public Utilities and ad valorem taxes	19,33
Taxable values by property class	34
Unclaimed Property	19
Sales and Use Taxes	
Commodity	26,27
LOST 1% Distribution to Counties	32
Total collections	1,18,19,20,21
Tobacco Taxes	19,31
Wine Licenses	19,31
Wine Taxes	1,18,19,31

