



Georgia Department of Revenue
STATISTICAL REPORT
FY2008

Sonny Perdue
Governor

Bart L Graham
State Revenue Commissioner



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue
Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

June 1, 2009

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

Dear Governor Perdue and Legislative Members:

I am pleased to present to you the Statistical Report of the Georgia Department of Revenue for the fiscal year ending June 30, 2008. Georgia, like many states, experienced declining revenues during the past fiscal year. During the reporting period, Georgia's net collections for fiscal year 2008 totaled \$17,449,859,000 compared to \$17,639,834,000 (audited) for fiscal year 2007, a 1.1 percent decrease.

In October 2008, the Department was presented with the Governor's Office of Customer Service Agency of the Year Award. We have worked hard to improve the Department's relationship and service to our customers—Georgia's taxpayers. In addition, the Department won a Customer Service Team Award for the Temporary Tag Office that was established at Fort Benning to assist soldiers returning from overseas. The office assisted more than 600 soldiers from May 16 through June 17, 2008.

Two units within the Department's Taxpayer Services Division were also recognized by the Governor's Office for their outstanding service to Georgia's taxpayers. The Registration and Licensing Unit received a Commendation for Excellence in Customer Service and the Customer Contact Center was recognized for its improvement in Customer Service.

This report is designed to provide a glimpse into the scope of work that is required to collect Georgia's taxes and provide the related services of Tax Administration and Motor Vehicle responsibilities. The results reflected in this report are directly attributable to the professionalism of our employees to administer the state's tax laws in a fair and equitable manner.

I also thank the executive, legislative, and judicial branches and their respective staffs for the day-to-day support they provide to the Department.

Please contact me if you desire additional or clarifying information.

Sincerely,



Bart L. Graham
State Revenue Commissioner

Georgia Department of Revenue

MISSION STATEMENT

The mission of the Georgia Department of Revenue is to provide the best customer service and operational performance of any state taxing authority and the IRS.

Excellence in Customer Service Award

Department of Revenue, Governor's Office of Customer Service Agency of the Year



On October 8, 2008, Governor Perdue announced that the Georgia Department of Revenue had been selected as the recipient of the Governor's Office of Customer Service Agency of the Year Award.

The award is given to the state agency or institution that has shown the highest commitment, the highest performance levels, and the most improvement in customer service across the organization over the last year.

"Part of making Georgia the best managed state is improving customer service and recognizing those employees who serve as a shining example," said Governor Perdue. "These awards highlight exemplary employees and their commitment to changing processes and attitudes to provide faster, friendlier, and easier service for the citizens of Georgia."

State Revenue Commissioner Bart L. Graham congratulated and thanked the Department's employees for their dedication and professionalism in an e-mail the following day.

"People all across the state are taking note of what efforts we are making whether they are the technological improvements, the process improvements, the simplification of forms, the tone of letters or probably, most importantly, the way we interact with people in person or on the phone. This only happens when we all share the goal, work towards its success, and provide leadership to each other," said Commissioner Graham. "Thank you again for coming together to make this happen. Be proud of how far you have brought the Department."

Table of Contents

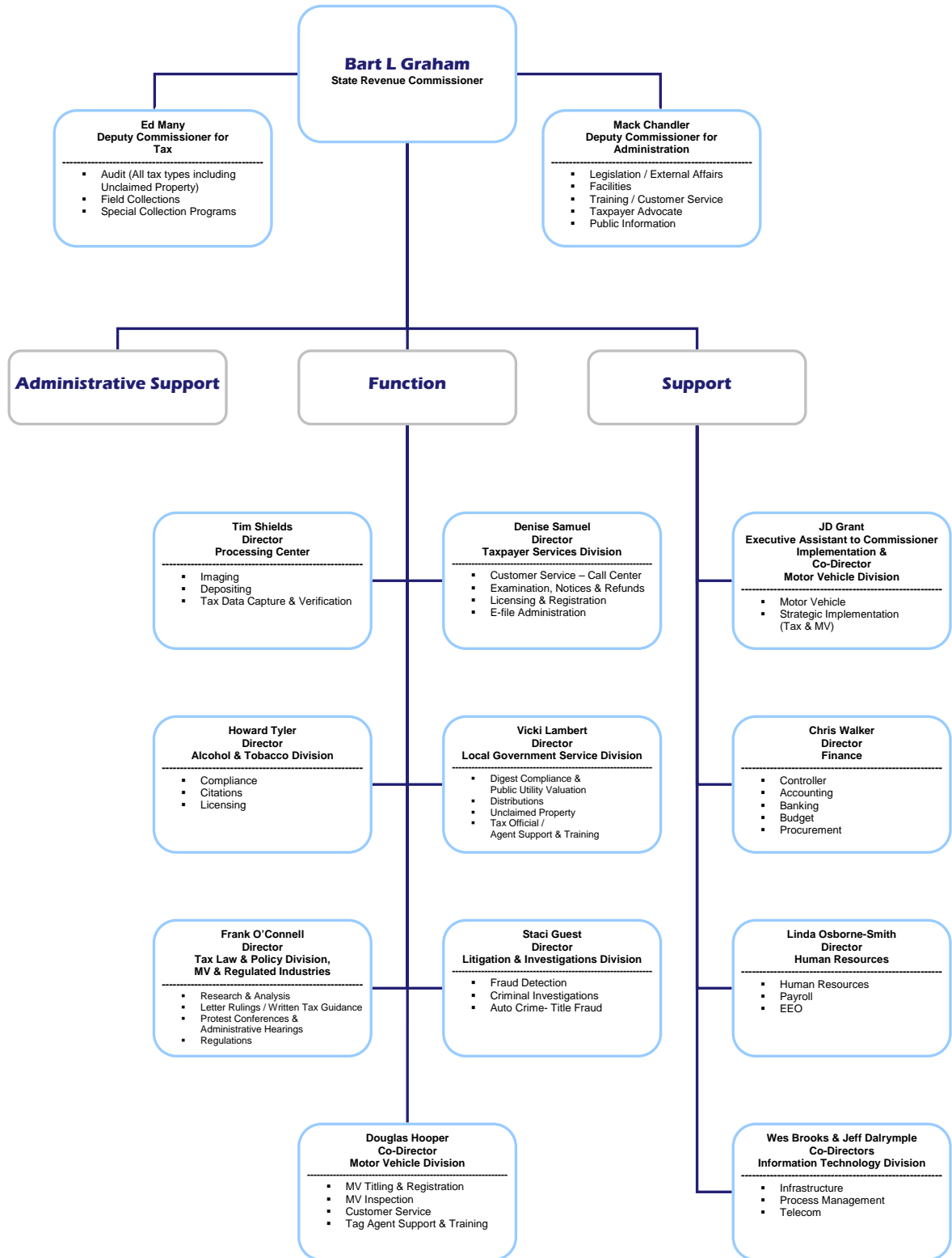
Organization Chart.....	2
Foreword	4
Significant Achievement.....	5
Integrated Tax Solution	6
Data Warehouse Project	6
Directory	7
Regional offices	10
Sources of Revenue Tax Dollars FY2008.....	12
Results and Performance Measures by Program.....	13
Administrative Services.....	16
Human Resources	16
Table 1: Number of Department of Revenue Employees by Category.....	16
Litigation and Investigations Division	16
Table A.1: Litigation and Investigations Results and Performances.....	17
Tax Law and Policy	17
Table B.1: Tax Law and Policy Seminars.....	18
Table A.2: Tax Law and Policy Results and Performance Measures	18
Taxpayer Services Division	19
Customer Contact Center (CCC).....	19
Table A.3: Customer Service Results and Performance Measures.....	19
Table B.2: Taxpayer Services Division - Customer Service Seminars	20
Business Operations	21
Registration and Licensing (R&L) Unit	21
Business Review Section	21
Table 2: Sales and Use Tax Collections by Month (Thousands).....	22
Table 3.1: Sales and Use Tax Revenues by Business Group - Collections (Thousands).....	23
Table 3.2: Sales and Use Tax Revenues by Business Group - Percentage	23
Table 3.3: Sales and Use Tax Revenues by Business Group - Adjusted Total Revenues (Thousands).....	24
Table 4: Growth in Sales and Use Tax Distributions to the General Fund and 1% to Counties (Thousands).....	24
Table 5.1: CY2006 Domestic Corporation Income Tax Returns by Taxable Income Class	26
Table 5.2: CY2006 Foreign Corporation Income Tax Returns by Taxable Income Class	25
Table 5.3: CY2006 Corporation Income Tax Returns by Taxable Income Class	25
Table 6: Corporate Income Tax Collections and Returns Processed Annually	26
Motor Fuel Review.....	27
Table 7: FY2008 Motor Fuel and Motor Carrier Detailed Revenue Data.....	27
Individual Review.....	28
Table 8: Number of Individual Income Tax Returns Processed and Net Individual Income Tax Collections	28
Table 9: Comparative Trends in Georgia's Individual Income and State Income Tax Receipts.....	28
Table 10: Growth Trend of Individual Income Tax (Thousands).....	29

Table 11: Georgia Individual Income - Returns by Income Class.....	30
Table 12: Georgia, Southeast and United States Per Capita Income (Thousands).....	32
Table 13: Per Capita Individual Income % Increase Comparison by Five Years Periods.....	32
Table 14: Georgia, Southeast Total Individual Income as a Percentage of United States.....	33
Table 15: Total Individual Income Percent Increase Comparison by Period.....	33
Table 16: CY2006 Individual Income Tax Data by County of Residence.....	34
Amended Returns	46
Accounts Maintenance	46
Problem Resolution Specialists.....	46
System Control / Electronic Services	46
Systems Control Unit.....	46
Electronic Filing (e-File e-Pay)	46
Table 17: CY2008 Electronic Filing Results vs Paper Returns (Thousands)	47
Local Government Services Division.....	48
Property Tax	48
Table B.3: Local Government Services Seminars	49
Table A.4: Local Government Services Results and Performance Measures.....	53
Table 18: Summary of Net Property Tax Collections by Category (Thousands).....	53
Table 19: Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities.....	54
Table 20: Values of General Property, Public Utilities Dollars by Class of Property (Thousands).....	55
Table 21: CY2007 Selected Tax Statistics and Estimates by County	56
Table 22: Three Economic Indicators by County with Rankings and Per Capita Amounts.....	68
Table 23: Millage Rates by County - Alphabetical	80
Table 24: Millage Rates by County - Numerical.....	86
Homeowner's Tax Relief Grant	88
Table 25: Net HTRG Revenue Totals (Millions).....	88
Motor Vehicle Division.....	89
Table B.4: Motor Vehicle Division Seminars.....	90
Table A.5: Motor Vehicle Division Results and Performance Measures	92
Table 26.1: Number of Motor Vehicle Registrations and Tags Issued	92
Table 26.2: Number of Motor Vehicle Registrations Sold by Major Category	93
Table 27: Summary of Revenues from Motor Vehicle Tag, Title, and Related Items	93
Table 28: FY2008 Motor Vehicle Division Production Report-Tradeport Facility	94
Table 29: Lobby Customers at Tradeport Facility	95
Alcohol and Tobacco Division.....	96
Alcohol Taxes	96
Tobacco Taxes	97
Table A.6: Alcohol & Tobacco Results and Performance Measures.....	98
Table 30: Tax & Fee Collections by the Enforcement Unit of the Alcohol & Tobacco Division (Thousands).....	98
Table 31: Alcohol & Tobacco Division Performance Figures.....	99
Table 32.1: Revenue from Selective Excise Taxes (Thousands)	100
Table 32.2: Revenue from Business License Fees (Thousands).....	101
Table 33: Revenue and Number of Multiple Licenses	102

Processing Center	103
Table A.7: Processing Center Results and Performance Measures.....	104
Table 34: Tax Returns Processed in Department of Revenue	104
Compliance Division	105
Table A.8: Compliance Results and Performance Measures	107
Table 35: Delinquent Tax Collections by Compliance Division Compared to Number of Accounts Processed	107
State Revenue Collections and Trends	108
Table 36: Revenue from Collection Initiatives (Millions): September 2003 thru June 2008	108
Table 37: Cost of Collection Fees Collected (Thousands).....	108
Table 38: Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution (Millions).....	108
Table 39: CY2008 Refund History by Months.....	109
Table 40: Net Revenue Collections by Georgia Department of Revenue (Unaudited).....	110
Table 41: Trends in Georgia's State Tax Revenues by Major Sources (Thousands).....	111
Table 42: Comparison of Net Collections and Population.....	111
Table 43: Actual Department of Revenue Spending by Funding Source (Thousands).....	111
Table 44.1: Changes in Major State Tax Revenues (Millions) - Collections.....	112
Table 44.2: Changes in Major State Tax Revenues - Percentage Changes	112
Table 44.3: Changes in Major State Tax Revenues (Millions) - Absolute Changes	113
Table 45.1: Revenue Collections (Thousands) - Corporate Income Tax.....	113
Table 45.2: Revenue Collections (Thousands) - Individual Income Tax.....	114
Table 45.3: Revenue Collections (Thousands) - Other Taxes	114
Table 45.4: Revenue Collections (Thousands) - Business License Fees	115
Table 45.5: Revenue Collections (Thousands) - Earnings - General Government	115
Table 45.6: Revenue Collections (Thousands) - Other Fees.....	116
Table 45.7: Revenue Collections (Thousands) - Total Revenue Collections	117
Table 46: Trend in Georgia's State Tax Revenues by Major Sources (Unaudited and Millions).....	117
Legislative Summary for Enacted Legislation	118
Georgia Taxpayers' Bill of Rights	129
Historical Timeline.....	133
Revenue Commissioners	134
Appendix: Historical Data.....	135
FY2007 & FY2008 Table Comparison.....	152



Organization Chart





Front row, left to right

Mack Chandler, Deputy Commissioner for Administration
 Linda Osborne Smith, Director of Human Resources
 Vicki Lambert, Director of Local Government Services Division
 Denise Samuel, Director of Taxpayer Services Division
 Bart L Graham, State Revenue Commissioner

Middle row, left to right

Howard Tyler, Director of Alcohol & Tobacco Division
 JD Grant, Co-Director of Motor Vehicle Division, Executive Assistant to Commissioner
 Tim Shields, Director of Processing Center
 Douglas Hooper, Co-Director of Motor Vehicle Division
 Staci Guest, Director of Litigation and Investigations Division

Back row, left to right

Wes Brooks, Information Systems Manager III
 Chris Walker, Director of Finance
 Jeff Dalrymple, Information Systems Manager III
 Ed Many, Deputy Commissioner for Tax
 Frank O'Connell, Director of Tax Law and Policy Division

Foreword

The Georgia Department of Revenue is responsible for the annual collection of taxes and fees, from both individuals and businesses, which together fund the daily operations 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 2008, the Department collected approximately \$17 billion in gross tax revenues and distributed over \$4.8 billion in sales tax revenues to counties and municipalities. Utilizing advanced technology, the Department processed over 4 million individual income tax returns and issued more than 3.3 million refunds (over 2.6 million electronically).

In addition to the collection of revenue, the Department performs a wide range of tasks that includes the regulation and enforcement of alcohol and tobacco statutes, managing the taxation of interstate trucking, reviewing county property tax digests, 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 making the reporting and collection of taxes less onerous for Georgia taxpayers.

All figures included in this publication are unaudited unless otherwise noted.

Significant Achievements

2008 Department of Revenue Highlights:

- *During Fiscal Year 2008, the Department's net collections totaled \$17,449,859,000.*
- *Named Governor's Office of Customer Service Agency of the Year.*
- *Motor Vehicle Division Support Team, Fort Benning Temporary Tag Office was named the winner of the Governor's Award in Customer Service for a Team.*
- *Taxpayer Services Division, Registration and Licensing Unit- Recipient of Governor's Office of Customer Service Commendation for Excellence in Customer Service.*
- *Taxpayer Services Division, Customer Contact Center- Recognition for Improvement in Customer Service by the Governor's Office of Customer Service.*

Other Highlights:

- *Distributed \$4.8 billion in sales and use tax to local governments and municipalities.*
- *Initiated motor vehicle Electronic Lien and Title program that provides paperless vehicle titles to participating lien holders.*
- *Offset more than 28,000 federal stimulus checks, which recovered more than \$8.4 million owed to the state by individuals due to delinquent taxes.*
- *Developed monetary tracking and reporting system for tax collection from Georgia lottery winners.*
- *Reduced number of days to process a title from thirty five to five days which lead to streamlining the Title Processing staff by 50 percent.*
- *Implemented e-Hire, a computer system that streamlines the internal process for personnel acquisitions and actions.*
- *Blocked 15,884 fraudulent returns totaling \$16.5 million.*
- *Issued 145 tax guidance letters.*
- *Updated/originated 115 tax regulations.*
- *Collected \$455.3 million through Compliance initiatives.*
- *Reduced the cost to collect \$1 of taxes to \$0.00476. In 2004 the cost was \$0.00590. This represents a 19.3% decrease.*
- *Conducted one performance review and five informal reviews of county tax assessors' offices.*
- *Paid more than \$14 million in Unclaimed Property claims.*
- *Processed 4.2 million individual tax returns.*
- *Processed 2.8 million individual income electronic returns.*
- *Reduced processing time for depositing checks received from nine days average in CY2007 to four days.*
- *Motor Vehicle Division began issuing new, larger decals for all motor vehicle registrations.*
- *Approved 2,646 applications for the Student Scholarship Organization (SSO) Tax Incentive program with a monetary value of \$6,581,740.*

Integrated Tax Solution



The Integrated Tax Solution will transform the Department's current 23 disparate tax systems into a consolidated platform, which will provide employees with instant access to a taxpayer's total tax picture. Instead of having to access various data bases, employees will have all pertinent information instantly available, which will result in more economical and comprehensive service to taxpayers when they need to interact with the Department.

This initiative will enhance the Department's customer service to taxpayers. Coupled with the Data Warehouse initiative, the Integrated Tax Solution will significantly upgrade the Department's compliance efforts.

The sales and use tax module of the Integrated Tax Solution is scheduled to be operational in May 2009. Withholding and corporate tax will be added later in FY2009 and FY2010. Other tax types and functions will be implemented in future installations.

Data Warehouse Project

The Data Warehouse will allow Revenue personnel to cross reference, compare and analyze taxpayer data with publicly available data, which will enhance the Department's compliance efforts. Initially, the project will focus on identifying unregistered taxpayers and those who under report or fail to pay all taxes due in full.

The Data Warehouse is scheduled to be operational in May 2009.

Directory

Administrative Offices

Commissioner Graham		404-417-2100
Deputy Commissioner for Administration, Mack Chandler	Suite 15308	404-417-2100
Hearing Officer, Leisa Phillips	Suite 15118	404-417-2211
Finance Director, Chris Walker	Suite 17200	404-417-2222
Budget & Accounting	Suite 17200	404-417-2222
Electronic Funds Transfer	Suite 17235	404-417-2220
Human Resources & Payroll Director, Linda Osborne-Smith	Suite 2225	404-417-2140
Facilities, JD Grant	Suite 11216	404-417-6092
Litigations & Investigations, Director Staci Guest	Suite 1175	404-417-2180
Public Information	Suite 15114	404-417-2106
Tax Law & Policy Director, Frank O'Connell	Suite 15202	404-417-6649
Taxpayer Advocate, Madeline Mangan	Suite 15300	404-417-2273
Training Director, Linwood Swain	Suite 4300	404-417-2262

Alcohol & Tobacco Division

Director, Howard Tyler	Suite 4235	404-417-4900
Chief of Enforcement, David Dyal	Suite 4235	404-417-4868
Chief of Operations, Scott Self	Suite 4235	404-417-4900

Revenue Regional Offices - Alcohol Special Agent Assignments

Albany - Special Agent in Charge, Gilbert Lyons		229-430-4404
Athens - Special Agent in Charge, Malcolm S. Bennett		404-968-0401
Augusta - Assistant Special Agent in Charge, David Toulson		706-737-1870
Columbus - Special Agent in Charge, Michael W. Earnest		770-732-5840
Douglas - Assistant Special Agent in Charge, Ronald Huckaby		912-353-3001
Lithia Springs - Special Agent in Charge, Michael W. Earnest		770-732-5840
Macon - Assistant Special Agent in Charge, Matt Littleton		478-751-6112
North Atlanta Metro - Assistant Special Agent in Charge, W.M. Ware		404-417-4851
Rome - Special Agent in Charge, Michael W. Earnest		706-295-6064
Savannah - Assistant Special Agent in Charge, Ronald Huckaby		912-353-3001
South Atlanta Metro - Special Agent in Charge, Malcolm S. Bennett		404-968-0401

Compliance Division

Deputy Commissioner for Tax, Ed Many	Suite 18100	404-417-6400
Assistant Deputy Commissioner for Tax, Jim Sowell	Suite 18200	404-417-6491
Audit Administrator, Anita DeGumbia	Suite 18104	404-417-6400
Collections Administrator, Walter Adams	Suite 16200	404-417-6341
Field Assistance, Program Manager, Dorothy Black	Suite 16222	404-417-6340
Special Collections Program Unit, Program Manager, Tim Jones	Suite 18300	404-417-6439
Bankruptcy Section, Manager, James Greason	Suite 2045	404-968-0413
▪ 4245 International Pkwy, Hapeville, Ga. 30354-3903		
Private Collections Section, Leo Zomparelli	Suite 9200	404-417-6621
Special Procedures Section, WE Goethe	Suite 16206	404-417-6344

Information Technology Division

Co-Director, Wes Brooks	Suite 5300	404-417-6044
Co-Director, Jeff Dalrymple	Suite 6234	404-417-6155

Local Government Services Division

▪ 4245 International Pkwy., Suite A, Room C1117, Hapeville, Ga. 30354-3918		
Director, Vicki Lambert		404-968-0710
Real & Personal Property Tax, Ellen Mills		404-968-0707
Intangible Recording Tax, Reg Lansberry		404-417-2212
Real Estate Transfer Tax, Reg Lansberry		404-417-2212
Motor Vehicle Assessments, Gregg Elton		404-362-6440
Unclaimed Property Section, Kelli Miller		404-968-0490
Public Utility, Charles Nazerian		404-968-0750
Sales Tax Distribution, Phillip Embry		404-675-1547
Homeowner Tax Relief Grants, Cindy Dunlap		404-968-0707
Tax Officials Training, Kim Oliver, Joe Turner & Goldine Shaw		404-968-0707

Motor Vehicle Division

▪ 1200 Tradeport Blvd., Hapeville, Ga. 30354-0381		
Co-Director, Doug Hooper	Suite 1114	404-968-3690
Co-Director, J.D. Grant	Suite 1114	404-417-2287
Tag and Title Information	Suite 1153	404-968-3800

Processing Center

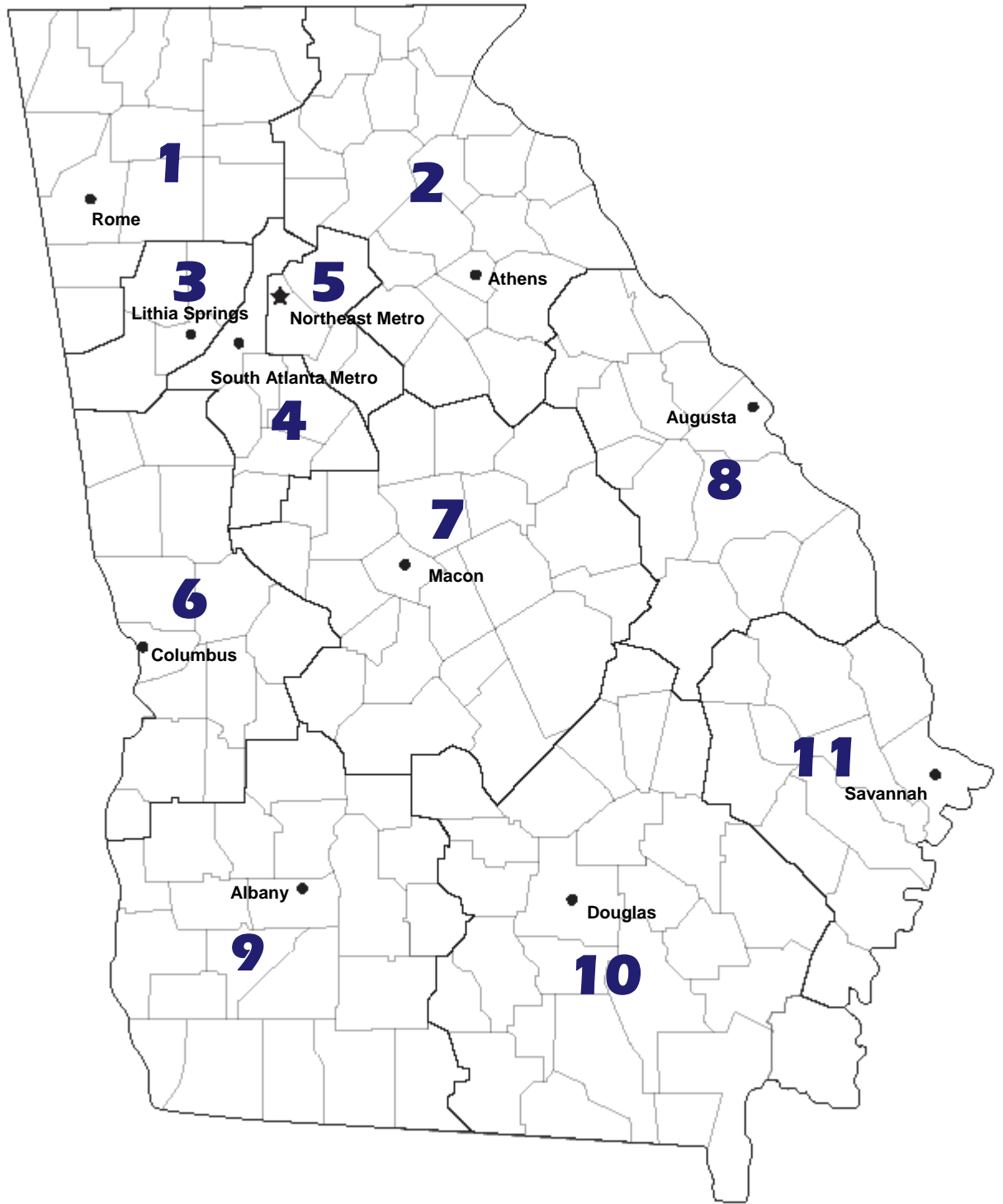
- 1200 Tradeport Blvd., Atlanta, Ga. 30354-1200

Director, Tim Shields	Suite 1063	404-675-1446
Assistant Director, Albert Burt	Suite 1001	404-362-4577
Assistant Director, Lauraette Evans	Suite 1038	404-362-2505

Taxpayer Services Division

Director, Denise Samuel	Suite 8300	404-417-2400
Business Operations Manager 2, Ronald Johnson Jr.	Suite 7100	404-417-4201
Corporate Tax Credits Problem Resolution Specialist, Beverley Bennett	Suite 7102	404-417-2422
Sales Tax Problem Resolution Specialist, Summer Clifton	Suite 7101	404-417-2395
Individual Income Tax Problem Resolution Specialist, Felicia Smith	Suite 7110	404-417-2395
Amended Returns, Shelia Barnes	Suite 7228	404-417-2347
Special Review, Tina West	Suite 7218	404-417-2341
Business Review Unit, Carolyn Wilkinson	Suite 8100	404-417-2425
Motor Fuel Tax Unit, Jeannie Hearn	Suite 8200	404-417-6707
Registration and Licensing Unit, Christopher Luncheon	Suite L-200	404-417-4332
Customer Contact Center		
Manager 2, Darcy Pyle	Suite 3100	404-417-2167
Supervisor, Rhonda Stuldivant	Suite 3208	404-417-4262
Supervisor, Nixie Gumbs	Suite 3300	404-417-4283
Supervisor, Deloris Maxwell	Suite 3200	404-417-4225
E Services Group Manager, Rebecca Stensland	Suite 7200	404-417-6450

Regional Offices



Numbers	Regions	Manager	Regional Offices	Phone
1	Rome	Randy Holland	1401 Dean Street, Suite E, Rome, GA 30161-6494 P.O. Box 6004, 30162-6004	706-295-6061
2	Athens	Kerry Herndon	190 Ben Burton Circle Bogart, GA 30622-1790 P.O. Box 1843, Athens, GA 30603-1843	706-542-6058
3	Lithia Springs	Judy Stanley	351 Thornton Rd., Suite 101, Lithia Springs, GA 30122-1589 P.O. Box 1079, 30122-7079	770-732-5812
4	South Atlanta Metro	Christy Bowens	4245 International Pkwy., Suite B Hapeville, GA 30354-3919 P.O. Box 16749, 30321-0749	404-968-0480
5	Northeast Metro	Jerry S. Sewell	1800 Century Blvd., NE, Suite 2206, Atlanta, GA 30345-3025	404-417-6605
6	Columbus	Peggy Watson	1501 13th Street, Suite A, Columbus, GA 31901-2344 P.O. Box 1698, 31902-1698	706-649-7451
7	Macon	Scott Purvis	630 North Ave., Suite B, Macon, GA 31211-1493 P.O. Box 4368, 31208-4368	478-751-6055
8	Augusta	John Coleman	130 Davis Road Martinez, GA 30907-2386	706-651-7600
9	Albany	Bennie Butler	1105-D W. Broad Ave. Albany, GA 31707 P.O. Box 1357, 31702-1357	229-430-4241
10	Douglas	Marsha Gilliard (Regional Supervisor)	North Point Plaza, Suite I, 1214 N. Paterson Douglas, GA 31533-2835 P.O. Box 943, 31534-0943	912-389-4094
11	Savannah	Jon Galbraith	6606 Abercorn St., Suite 220, Savannah, GA 31405-5831 P.O. Box 13547, 31416-054	912-356-2140

Sources of Revenue Tax Dollars FY2008

Tax Types	Revenues (Thousands)
Property Tax	\$ 81,218
Miscellaneous (Includes Estate Tax of 12)	\$ 88,151
Alcohol Beverages Tax	\$ 164,716
Tobacco Tax	\$ 239,619
Motor Vehicle - Tag, Title & Fees	\$ 295,568
Motor Fuel Excise Tax	\$ 473,046
Pre Paid Motor Fuel Sales Tax	\$ 538,156
Corporate Tax	\$ 943,042
Sales and Use Tax	\$ 5,780,867
Income Tax - Individual	\$ 8,845,476
Total Taxes/Other Revenues	\$ 17,449,859

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Results and Performance Measures by Programs

Table A

Results & Performance Measures by Program					
	FY2004	FY2005	FY2006	FY2007	FY2008
LITIGATION AND INVESTIGATION DIVISION					
Suspected fraudulent returns reviewed prior to release of funds	-	9,237	55,464	98,588	52,030
Number of fraudulent returns detected prior to release of funds	-	2,138	32,987	66,700	15,395
Funds not released due to detection of fraud (Millions)	\$ -	\$ 2.8	\$ 26.9	\$ 42.0	\$ 10.7
TAX LAW AND POLICY DIVISION					
Number of Legislative bills analyzed and summarized	-	144	110	195	141
Number of tax guidance letters	-	82	70	130	145
Number of consolidated return applications processed	-	53	50	76	42
Number of sales tax exemption applications reviewed and processed	-	442	400	719	826
Number of regulations updated or released	-	8	123	135	115
TAXPAYER SERVICES DIVISION - CUSTOMER SERVICE					
Call Handling and Tracking					
Number of inbound calls (Thousands)	N/A	N/A	1,552	1,097	1,210
Number of calls answered (Thousands)	N/A	N/A	477	618	640
Number of individual refund calls received (Thousands)	384	763	330	220	316
Number of individual refund calls answered (Thousands)	170	238	240	135	122
Correspondence Management					
Number of protests received in response to individual income tax assessment notices (Thousands)	22	48	49	21	17
Percent of unresolved protests 120 days after filing	77%	34%	30%	10%	13%
Education and Assistance					
Number of Education Seminars held	140	199	200	30	28
LOCAL GOVERNMENT SERVICES DIVISION					
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$ 8.0	\$ 6.8	\$ 8.0	\$ 12.0	\$ 14.0
Grants and Distribution					
Local Sales Tax Distribution					
Total local sales tax type (All counties combined)	440	456	457	467	465
Total returns (SUT) processed (Millions)	1.2	1.4	1.4	1.2	1.3
Distribution of sales tax revenues to local governments (Billions)	\$ 3.4	\$ 3.7	\$ 3.7	\$ 4.7	\$ 4.8

Results & Performance Measures by Program

	FY2004	FY2005	FY2006	FY2007	FY2008
LOCAL GOVERNMENT SERVICES DIVISION <i>Continued</i>					
Grants and Distribution					
▪ Homeowners Tax Relief Grants (HTRG)					
Value of HTRG grants distributed (Millions)	\$ 392	\$ 412	\$ 418	\$ 425	\$ 429
Number of local taxing jurisdictions receiving grants	418	419	430	430	440
Number of homesteads qualifying for grants (Millions)	6.92	7.11	7.26	7.33	7.13
MOTOR VEHICLE DIVISION					
Salvage Inspection					
Number of rebuilt salvage vehicle reinspections	28,130	22,618	23,208	20,991	17,437
Tag and Title Registration					
▪ Commercial Truck Registration					
Number of interstate commercial vehicle registrations	-	-	45,102	45,526	43,751
▪ Motor Vehicle Registration					
Number of motor vehicles tag registrations processed (Millions)	-	-	8.2	8.4	8.5
Number of internet on line motor vehicle title registrations	-	-	232,917	401,273	459,361
▪ Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ -	\$ -	\$ 250	\$ 294	\$ 295
ALCOHOL AND TOBACCO DIVISION					
Industry Regulations					
▪ Amusement Machines					
Number of amusement machines reviewed annually for compliance	-	8,764	8,312	2,130	1,743
Number of amusement machines seized due to non-compliance	-	301	193	197	397
▪ Law Enforcement					
Number of citations issued	1,718	1,880	1,684	1,739	2,121
Percent of alcohol inspections where the operator is not in compliance with applicable law	17%	18%	15%	12%	8%
▪ Licenses & Permits					
Number of alcohol license investigations conducted	1,196	1,338	1,387	1,499	4,523
Number of executive orders served after administrative hearings	1,469	1,663	1,658	1,372	1,505

Results & Performance Measures by Program

	FY2004	FY2005	FY2006	FY2007	FY2008
ALCOHOL AND TOBACCO DIVISION <i>Continued</i>					
Underage Investigation					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	429	285	448	774	1,243
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	15%	16%	18%	12%	8%
PROCESSING CENTER					
Error Resolution					
Number of sales tax returns processed through Error Resolution (Thousands)	686	787	700	572	636
Percent of sales tax returns processed through Error Resolution	56.4%	56.3%	50.0%	48.0%	46.9%
Total number of Error Resolution staff (All tax types)	109	100	90	82	78
Money Deposits					
Average time lapse in days between receipts and deposit of check in a coupon payment	2.0	2.5	2.0	2.5	2.0
Average time lapse in days between receipts and deposit of check in a non-coupon payment	7.0	12.3	10.0	9.0	8.0
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 12.0	\$ 12.5	\$ 13.0	\$ 17.3	\$ 17.7
Returns Processing					
Number of documents processed (Millions)	7.0	7.9	7.9	7.9	8.7
Number of images created (Millions)	53.0	52.6	54.0	54.0	80.0
Percent of individual income tax non-paper returns processed	49.0%	59.8%	60.0%	68.2%	72.4%
COMPLIANCE DIVISION					
Assessment					
Number of proposed assessments issued	237,456	240,000	230,000	245,012	329,535
Number of collections received during assessment phase	134	136	140	136	134
Audit					
Average revenue per audit hour (All tax types)	\$ 1,131	\$ 2,006	\$ 1,771	\$ 1,899	\$ 1,139
Percent of audits that find business not in compliance with the tax laws	45%	38%	42%	39%	39%
Collections					
Trust tax (sales and withholding) accounts collection cycle in days	165	165	165	165	165
Collections on delinquent and deficient accounts (Millions)	\$ 243	\$ 392	\$ 235	\$ 357	\$ 387

Administrative Services Division

The Division provides administrative services for all department divisions and includes Human Resources, Litigation and Investigations, Tax Law and Policy, and Finance Department. Also includes Administrative Hearing Office, Facilities Management, Finance Office, Internal Audit/Strategic Planning and Implementation, Procurement, Public Information Office, Taxpayer Advocate's Office, and the Training and Organizational Development Unit.

Human Resources

Table 1

Number of Department of Revenue Employees by Category					
	FY2004	FY2005	FY2006	FY2007	FY2008
Temporary Employees	285	340	453	408	255
Full-Time Employees	943	936	1,214	1,267	1,265
Total Employees	1,228	1,276	1,667	1,675	1,520

Source: Human Resources, Georgia Department of Revenue

Litigation and Investigations Division

Established in 2005, the Litigation and Investigations Division is responsible for investigating potential criminal violations involving fraud and theft related to income tax,

withholding tax, sales and use tax, excise tax, and property tax. The goal of these investigations is to develop cases which can be turned over to state legal authorities for prosecution in a court of law.

Since its inception, the Litigation and Investigations Division has developed cases against nine individuals that resulted in guilty pleas or convictions.

The Division is also responsible for the physical security of the Department's facilities and conducts internal affairs investigations.

2008 Division Highlights:

- Blocked 15,884 fraudulent returns totaling \$16.5 million.
- Investigations resulted in five guilty pleas for tax abuses.
- Developed six cases that are pending in the grand jury system.
- Auto Crime—Title Fraud Unit
 1. Recovered an estimated \$1.5 million of stolen property.
 2. Recovered 125 stolen vehicles, initiated 52 title fraud investigations and obtained 75 warrants.

The Division’s Auto Crime Title Fraud Unit is responsible for investigating motor vehicle title and registration fraud.

Table A.1

Litigation and Investigations Results and Performance Measures					
	FY2004	FY2005	FY2006	FY2007	FY2008
Suspected fraudulent returns reviewed prior to release of funds	-	9,237	55,464	98,588	52,030
Number of fraudulent returns detected prior to release of funds	-	2,138	32,987	66,700	15,884
Funds not released due to detection of fraud (Millions)	\$ -	\$ 2.8	\$ 26.9	\$ 42.0	\$ 16.5

Source: Litigation and Investigations Division, Georgia Department of Revenue

Tax Law and Policy

Tax Law and Policy implements tax policy for the state regarding all taxes collected and regulatory areas administered by the Department. The Section’s analysts handle designated areas of taxation or regulation and administers the following functions:

- Draft and analyze legislation
- Handle certain taxpayer protests and refund claims
- Conduct taxpayer conferences
- Issue determinations concerning exemption-related requests
- Issue policy statements and informational bulletins
- Promulgate rules and regulations for the Department
- Respond to letter ruling requests from taxpayers
- Assist the State Economist and the Georgia Legislature with fiscal/ tax policy research

2008 Division Highlights:

- Analyzed and summarized 141 legislative bills.
- Issued 145 tax guidance letters.
- Processed 42 consolidated return applications.
- Reviewed and processed 826 sales tax exemption applications.
- Promulgated 115 tax regulations.

Table B.1

Tax Law and Policy Seminars		
Date	Location	Attendees
Conditioned Air Association of Georgia		
October 27, 2007	Macon	60
Georgia Automobile Dealers Association		
October 30, 2007	Marietta	35
October 31, 2007	Savannah	30
Headquarters Job Tax Credit Presentation		
February 29, 2008	Atlanta	30
March 21, 2008	Atlanta	20
IPT Conference		
November 16, 2007	Decatur	160

Table A.2

Tax Law and Policy Results and Performance Measures					
	FY2004	FY2005	FY2006	FY2007	FY2008
Number of legislative bills analyzed and summarized	-	144	110	195	141
Number of tax guidance letters drafted	-	82	70	130	145
Number of consolidated return applications processed	-	53	50	76	42
Number of sales tax exemption applications reviewed and processed	-	442	400	719	826
Number of regulations updated or released	-	98	123	135	115

Source: Tax Law and Policy Division, Georgia Department of Revenue

Taxpayer Services Division

The Taxpayer Services Division (TSD) was created in 2004 through the merger of three former Divisions: Income Tax, Sales Tax, and Taxpayer Accounting. The three major functions of the Division are: customer contact, business operations, and electronic services.

Customer Contact Center (CCC)

The CCC is responsible for answering taxpayer telephone, face-to-face, and written inquiries. The Center consists of the TSD Call Center and the Century Center Customer Service Office. It is one of the largest call centers in Georgia state government, with 606,016 calls answered in 2008. In November 2008, the TSD Call Center, in conjunction with the Governor's Office of Customer Service, installed an automatic call distribution telephone system. It has a call analysis feature that can determine why a call was made, assist in developing new self-service solutions and provide better assistance to callers. This system also creates opportunities to share resources with other Department of Revenue divisions and other Departments within state government.

2008 Division Highlights:

- *Registration and Licensing Unit-Recipient of Governor's Office of Customer Service Commendation for Excellence in Customer Service.*
- *TSD Customer Contact Center-Recognition for Improvement in Customer Service by the Governor's Office of Customer Service.*
- *Co-Sponsor for the Integrated Tax System (ITS) project that is slated to go live May 2009.*
- *TSD Call Center answered 606,016 calls in 2008.*

Table A.3

Customer Service Results and Performance Measures					
	FY2004	FY2005	FY2006	FY2007	FY2008
Call Handling & Tracking					
Number of inbound calls (Thousands)	N/A	N/A	1,552	1,097	1,210
Number of calls answered (Thousands)	N/A	N/A	477	618	640
Number of individual refund calls received (Thousands)	384	763	330	220	316
Number of individual refund calls answered (Thousands)	170	238	240	135	122
Correspondence Management					
Number of protests received in response to individual income tax assessment notices (Thousands)	22	48	49	21	17
Percent of unresolved protests 120 days after filing	77%	34%	30%	10%	13%
Education and Assistance					
Number of Education Seminars held	140	199	200	30	28

Source: Taxpayer Services Division, Georgia Department of Revenue

Table B.2

Taxpayer Services Division - Customer Service Seminars

Date	Location	Attendees
Sales and Use Tax Seminar		
July 10, 2007	Albany	48
July 18, 2007	Lawrenceville	145
August 8, 2007	Valdosta	75
August 16, 2007	Carrollton	70
September 11, 2007	Newnan	60
September 20, 2007	Decatur	103
October 4, 2009	Savannah	75
October 17, 2007	Americus	55
November 8, 2007	Augusta	90
November 14, 2007	Athens	80
December 6, 2007	Macon	140
April 9, 2008	Kennesaw	110
April 16, 2008	Athens	45
May 6, 2008	Columbus	30
May 15, 2008	Rome	65
June 3, 2008	Atlanta	12
June 11, 2008	Albany	40

Business Operations

The units under Business Operations include Registration and Licensing, Sales Tax Review, Withholding Review, Tax Credits and Incentives, Business (Corporate) Tax Review, Motor Fuel Review, Individual Review, Amended Returns, Account Maintenance, and Problem Resolution. These units are responsible for examination, refund, and problem resolution functions.

Registration and Licensing (R&L) Unit

This Unit registers all businesses with a nexus in Georgia and maintains a registration system for both business and individual taxpayers. Business registration includes sales and use tax, withholding tax, motor fuel distributor tax, retail tobacco, and alcohol (beer, wine, and liquor). R&L is responsible for annual renewals of retail and consumption-on-premise alcohol licenses, tobacco permits, and licenses and decals for amusement coin-operated machines. As the Department's custodian of records, the Unit responds to taxpayer e-mail, written and telephone record retrieval inquiries, and other requests.

Business Review Section

This Section is responsible for the review and examination of all business taxes including sales tax, withholding tax, tax credits and incentives, and corporate tax. It includes the following units:

- **Sales Tax Review Unit:** Responsible for making account adjustments to ensure that sales and use tax returns are processed and local sales taxes are distributed accurately to all taxing jurisdictions. Also reviews and processes refund waiver requests.
- **Withholding Tax Review Unit:** Responsible for making necessary adjustments to ensure accurate processing of returns that report taxes withheld by employers and payors of non-employee compensation. This includes tax withheld from wages, nonresident distributions, lottery winnings, pension and annuity payments, and other sources of income. Also reviews and processes refund requests.
- **Tax Credits and Incentives:** Responsible for reviewing, approving and accurately processing all returns and requests pertaining to tax credits and incentives. Responsible for recording and monitoring the use of credits by individuals and corporations.

- **Corporate Tax Review:** Responsible for reviewing and examining corporate and S-Corporation tax returns. Reviews and processes refund requests.

Table 2

Sales and Use Tax Collections by Month (Thousands)					
	CY2003	CY2004	CY2005	CY2006	CY2007
January	\$455,818	\$490,687	\$498,330	\$613,579	\$607,350
February	\$465,782	\$476,431	\$430,129	\$384,925	\$524,128
March	\$388,334	\$361,817	\$444,208	\$461,787	\$451,125
April	\$413,367	\$454,471	\$434,495	\$429,094	\$529,955
May	\$518,095	\$468,504	\$450,917	\$532,418	\$489,126
June	\$443,869	\$509,733	\$504,319	\$537,639	\$561,206
July	\$374,988	\$384,053	\$489,650	\$449,023	\$519,220
August	\$372,845	\$474,231	\$494,815	\$476,761	\$521,027
September	\$422,738	\$420,969	\$402,970	\$450,504	\$402,902
October	\$ 475,577	\$431,305	\$489,518	\$462,009	\$416,407
November	\$ 370,682	\$413,980	\$460,909	\$385,666	\$459,477
December	\$ 386,638	\$407,973	\$472,624	\$528,666	\$481,885
Total	\$ 5,088,733	\$ 5,294,154	\$ 5,572,884	\$ 5,712,071	\$ 5,963,808

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 3.1

Sales and Use Tax Revenues by Business Group - Collections (Thousands)

	FY2004	FY2005	FY2006	FY2007	FY2008
Food	\$ 747,672	\$ 735,960	\$ 819,634	\$ 819,441	\$ 845,618
Apparel	\$ 164,445	\$ 182,225	\$ 198,801	\$ 213,481	\$ 207,470
General Merchandise	\$ 683,159	\$ 700,580	\$ 747,110	\$ 774,009	\$ 759,189
Automotive	\$ 781,143	\$ 802,723	\$ 852,560	\$ 896,204	\$ 847,972
Home	\$ 416,876	\$ 458,021	\$ 526,192	\$ 533,673	\$ 500,312
Lumber	\$ 469,785	\$ 527,019	\$ 591,547	\$ 587,397	\$ 471,709
Service	\$ 390,626	\$ 389,003	\$ 431,632	\$ 442,189	\$ 484,621
Manufacturers	\$ 236,040	\$ 251,923	\$ 293,166	\$ 299,505	\$ 282,586
Utilities	\$ 548,446	\$ 596,235	\$ 664,579	\$ 707,998	\$ 760,253
Miscellaneous	\$ 491,542	\$ 520,524	\$ 615,590	\$ 634,977	\$ 625,189
Total	\$ 4,929,734	\$ 5,164,213	\$ 5,740,811	\$ 5,908,874	\$ 5,784,919

Table 3.2

Sales and Use Tax Revenues by Business Group - Percentage

	FY2004	FY2005	FY2006	FY2007	FY2008
Food	15.2%	14.3%	14.3%	13.9%	14.6%
Apparel	3.3%	3.5%	3.5%	3.6%	3.6%
General Merchandise	13.9%	13.6%	13.0%	13.1%	13.1%
Automotive	15.8%	15.5%	14.9%	15.2%	14.7%
Home	8.5%	8.9%	9.2%	9.0%	8.6%
Lumber	9.5%	10.2%	10.3%	9.9%	8.2%
Service	7.9%	7.5%	7.5%	7.5%	8.4%
Manufacturers	4.8%	4.9%	5.1%	5.1%	4.9%
Utilities	11.1%	11.5%	11.6%	12.0%	13.1%
Miscellaneous	10.0%	10.1%	10.7%	10.7%	10.8%

Table 3.3

Sales and Use Tax Revenues by Business Group - Adjusted Total Revenues (Thousands)

	FY2004	FY2005	FY2006	FY2007	FY2008
Total Business Group	\$ 4,929,734	\$ 5,164,213	\$ 5,740,811	\$ 5,908,874	\$ 5,784,919
Accounting Adjustments Net	\$ (27,653)	\$ 150,788	\$ (17,598)	\$ -	\$ -
Total Net Collections	\$ 4,902,081	\$ 5,315,001	\$ 5,723,213	\$ 5,908,874	\$ 5,784,919
Vendor Discount	\$ 47,447	\$ 47,090	\$ 51,064	\$ 53,077	\$ -
Adjusted Total Revenue	\$ 4,949,528	\$ 5,362,091	\$ 5,774,277	\$ 5,961,951	\$ 5,784,919

Note: The Vendor Discount figure is unavailable for FY2008 and all other figures represent actual amounts paid during the fiscal year.
 Source: Local Government Services Division, Georgia Department of Revenue

Table 4

Growth in Sales and Use Tax Distributions to the General Fund and 1% to Counties (Thousands)

Growth in Sales and Use Tax Deposits Paid to the State Treasury

FY2004	FY2005	FY2006	FY2007	FY2008	% CHG 07- 08
\$ 5,080,955	\$ 5,281,929	\$ 5,772,352	\$ 5,948,545	\$ 5,780,867	-2.82%

Growth in One (1%) Local Option Sales Tax Paid to Counties

FY2004	FY2005	FY2006	FY2007	FY2008	% CHG 07- 08
\$ 1,348,799	\$ 1,433,330	\$ 1,177,638	\$ 1,698,403	\$ 1,698,564	0.01%

Source: Local Government Services Division, Georgia Department of Revenue

Table 5.1

CY2006 Domestic Corporation Income Tax Returns by Taxable Income Class				
	Number of Returns	Percent of Returns	Net Taxable Income	Percent of Net Taxable Income
\$0 or Less	185,134	90.72%	\$ -	0.00%
\$1 - \$5,000	6,106	32.25%	\$ 10,395,184	0.23%
\$5,000 - \$10,000	2,057	10.86%	\$ 14,946,865	0.33%
\$10,000 - \$25,000	3,224	17.03%	\$ 53,019,739	1.16%
\$25,000 - \$50,000	2,596	13.71%	\$ 92,479,977	2.03%
\$50,000 - \$100,000	1,916	10.12%	\$ 131,121,026	2.88%
\$100,000 - \$250,000	1,274	6.73%	\$ 188,476,528	4.14%
\$250,000 - \$500,000	550	2.90%	\$ 173,593,407	3.81%
\$500,000 - \$1,000,000	388	2.05%	\$ 227,346,278	4.99%
Over 1,000,000	822	4.34%	\$ 3,660,115,588	80.42%
Total	204,067	100.00%	\$ 4,551,494,592	100.00%

Table 5.2

CY2006 Foreign Corporation Income Tax Returns by Taxable Income Class				
	Number of Returns	Percent of Returns	Net Taxable Income	Percent of Net Taxable Income
\$0 or Less	33,909	72.90%	\$ -	0.00%
\$1 - \$5,000	2,938	23.31%	\$ 4,655,237	0.05%
\$5,000 - \$10,000	970	7.70%	\$ 6,860,588	0.07%
\$10,000 - \$25,000	1,461	11.59%	\$ 23,331,199	0.24%
\$25,000 - \$50,000	1,192	9.46%	\$ 40,980,973	0.42%
\$50,000 - \$100,000	1,254	9.95%	\$ 84,748,118	0.86%
\$100,000 - \$250,000	1,499	11.89%	\$ 233,295,553	2.37%
\$250,000 - \$500,000	958	7.60%	\$ 324,523,223	3.30%
\$500,000 - \$1,000,000	792	6.28%	\$ 535,096,438	5.44%
Over 1,000,000	1,540	12.22%	\$ 8,581,099,431	87.25%
Total	46,513	100.00%	\$ 9,834,590,759	100.00%

Table 5.3

CY2006 Corporation Income Tax Returns by Taxable Income Class

	Number of Returns	Percent of Returns	Net Taxable Income	Percent of Net Taxable Income
\$0 or Less	219,043	87.41%	\$ -	0.00%
\$1 - \$5,000	9,044	28.68%	\$ 15,050,420	0.10%
\$5,000 - \$10,000	3,027	9.6%	\$ 21,807,453	0.15%
\$10,000 - \$25,000	4,685	14.86%	\$ 76,350,938	0.53%
\$25,000 - \$50,000	3,788	12.01%	\$ 133,460,950	0.93%
\$50,000 - \$100,000	3,170	10.05%	\$ 215,869,144	1.50%
\$100,000 - \$250,000	2,773	8.79%	\$ 421,772,081	2.93%
\$250,000 - \$500,000	1,508	4.78%	\$ 498,116,631	3.46%
\$500,000 - \$1,000,000	1,180	3.74%	\$ 762,442,716	5.30%
Over 1,000,000	2,362	7.49%	\$12,241,215,019	85.09%
Total	250,580	100.00%	\$14,386,085,351	100.00%

Note: Figures represent 95.9% of returns processed as of the date of this report.
Source: Information Technology Division, Georgia Department of Revenue

Table 6

Corporate Tax Collections and Returns Processed Annually

	FY2004	FY2005	FY2006	FY2007	FY2008
Corporate Tax Collections (Millions)	\$ 495	\$ 712	\$ 890	\$ 1,017	\$ 943
Corporate Tax Returns (Thousands)	234	237	241	250	239

Note: Return and collection figures for FY2007 and FY2008 are unaudited.
Source: Information Technology Division and Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Motor Fuel Review

The unit reviews and examines motor fuel distributor and motor carrier tax returns. Ensures that Motor Carrier taxes are administered in compliance with the International Fuel Tax Agreement (IFTA).

Table 7

FY2008 Motor Fuel and Motor Carrier Detailed Revenue Data	
Gross Taxable Gallonage by Product (Thousands)	
Gasoline	4,861,765
Diesel	1,595,045
Special Fuel	9,180
Aviation	6,442
Other: Propane (LPG)	3,964
Total Motor Fuel Gallons	6,476,396
Motor Fuel Collections by Product (Unaudited, Thousands)	
Aviation	\$ 41
Gasoline	\$ 373,114
Special Fuel	\$ 1,164
Diesel Operators - Bonded	\$ 121,703
Other: (Undistributed by Fuel Type)	\$ (14,700)
Penalties and Interest	\$ 879
Sub Total Motor Fuel Collections	\$ 482,200
Less:	
Expenses to Collect	
Vendor Compensation	\$ (4,881)
Refunds	
Retail, Dealer and Agriculture	\$ (34,520)
Total Expenses and Refunds	\$ (39,401)
Motor Fuel Tax Revenue (Net of Commissions and Refunds)	\$ 403,398
Prepaid Motor Fuel State Taxes	
Prepaid Motor Fuel State Tax	\$ 538,156
Prepaid State Tax	\$ 538,156
Motor Carrier Revenue	
Motor Carrier Mileage Tax	\$ 11,545
Adjustments (Motor Carrier Citations)	\$ (1)
Total Motor Carrier Revenue	\$ 11,544

Source: State Accounting Office of Georgia

Individual Review

Reviews and examines individual income tax returns, returns claiming net operating loss, and composite returns. Also reviews and monitors pre-audit (special review), high dollar refunds, and fraudulent returns and filers.

Table 8

Number of Individual Income Tax Returns Processed and Net Individual Income Tax Collections

	FY2004	FY2005	FY2006	FY2007	FY2008
Number of Individual Returns Processed (Thousands)	3,776	3,816	3,861	4,084	4,360
Net Individual Income Tax Collections (Millions)	\$ 6,583	\$ 7,281	\$ 8,041	\$ 8,821	\$ 8,845

Note: Return and collection figures of FY 2007 and 2008 are unaudited.

Source: Information Technology Division and Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 9

Comparative Trends in Georgia's Individual Income and State Income Tax Receipts

	FY2004	FY2005	FY2006	FY2007	FY2008
Total Individual Income ⁽ⁱ⁾					
Amount (Millions)	\$ 264,854	\$ 284,216	\$ 300,891	\$ 318,950	\$ 329,555 ⁽ⁱⁱⁱ⁾
Change from Prior Year (%)	5.60%	7.31%	5.87%	6.00%	3.32%
Individual Income Tax Receipts					
Net Amount (Thousands)	\$ 6,785,077	\$ 7,280,815	\$ 8,040,624	\$ 8,820,797	\$ 8,845,476
Change from Prior Year (%)	8.19%	7.31%	10.44%	9.70%	0.28%
Income Elasticity Ratio ⁽ⁱⁱ⁾	1.461	0.999	1.779	1.617	0.084

⁽ⁱ⁾ Individual Income amounts are for immediate preceding calendar year.

⁽ⁱⁱ⁾ Ratio of the percentage change in tax receipts to percentage change in personal income.

This is a measure of the sensitivity of individual 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.

⁽ⁱⁱⁱ⁾ This Individual Income amount is an estimated figure.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 10

Growth Trend of Individual Income Tax (Thousands)

	CY2002	CY2003	CY2004	CY2005	CY2006
Number of Returns	3,659	3,690	3,776	3,836	4,045
Adjusted Gross Income	\$149,204,721	\$153,771,193	\$165,421,204	\$172,975,112	\$193,127,039
Taxable Net Income	\$108,276,684	\$112,028,551	\$122,448,097	\$129,060,396	\$144,979,006
Tax Liability	\$ 5,879,892	\$ 6,104,844	\$ 6,712,680	\$ 7,100,396	\$ 8,026,610
Annual Numerical Increase					
	CY2002	CY2003	CY2004	CY2005	CY2006
Number of Returns	9	31	86	60	209
Adjusted Gross Income	\$ (1,431,120)	\$ 4,566,472	\$ 11,650,011	\$ 7,553,908	\$ 20,151,927
Taxable Net Income	\$ (2,772,837)	\$ 3,751,867	\$ 10,419,546	\$ 6,612,299	\$ 15,918,610
Tax Liability	\$ (163,557)	\$ 224,952	\$ 607,836	\$ 387,716	\$ 926,214
Annual Percentage Increase/Decrease					
	CY2002	CY2003	CY2004	CY2005	CY2006
Number of Returns	0.25%	0.85%	2.35%	1.57%	5.47%
Adjusted Gross Income	-0.95%	3.06%	7.58%	4.57%	11.65%
Taxable Net Income	-2.5%	3.47%	9.30%	5.40%	12.33%
Tax Liability	-2.71%	3.83%	9.96%	5.78%	13.04%

Source: Information Technology Division, Georgia Department of Revenue

Table 11

Georgia Individual Income - Returns by Income Class						
Georgia AGI	Number of Returns (Thousands)	Percent of Total Returns	Net Taxable Income (Thousands)	Percent of Net Taxable Income	Average Net Taxable Income (Thousands)	Total Tax (Thousands)
Over Million	8	0.21%	\$ 21,041,652	14.51%	\$ 2,630	\$ 1,260,456
Over 500,000	16	0.39%	\$ 9,152,335	6.31%	\$ 572	\$ 545,161
Over 100,000	365	9.02%	\$ 46,183,623	31.86%	\$ 127	\$ 2,679,227
Over 50,000	683	16.88%	\$ 32,619,408	22.50%	\$ 48	\$ 1,792,671
Over 30,000	634	15.66%	\$ 15,248,965	10.52%	\$ 24	\$ 775,172
Over 25,000	238	5.87%	\$ 3,686,568	2.54%	\$ 15	\$ 171,198
Over 20,000	272	6.72%	\$ 3,217,610	2.22%	\$ 12	\$ 138,157
Over 15,000	300	7.41%	\$ 2,391,607	1.65%	\$ 8	\$ 89,641
Over 14,000	65	1.60%	\$ 361,951	0.25%	\$ 6	\$ 11,825
Over 13,000	64	1.57%	\$ 308,578	0.21%	\$ 5	\$ 9,673
Over 12,000	66	1.63%	\$ 265,157	0.18%	\$ 4	\$ 7,808
Over 11,000	72	1.79%	\$ 221,278	0.15%	\$ 3	\$ 6,099
Over 10,000	65	1.60%	\$ 180,742	0.12%	\$ 3	\$ 4,683
Over 9,000	64	1.59%	\$ 149,272	0.10%	\$ 2	\$ 3,488
Over 8,000	74	1.84%	\$ 120,751	0.08%	\$ 2	\$ 2,483
Over 7,000	70	1.73%	\$ 87,050	0.06%	\$ 1	\$ 1,566
Over 6,000	66	1.64%	\$ 56,148	0.04%	\$ 1	\$ 833
Over 5,000	68	1.67%	\$ 20,683	0.01%	\$ 0	\$ 191
Over 4,000	67	1.66%	\$ 362	0.00%	\$ 0	\$ 5
Over 3,000	66	1.64%	\$ 86	0.00%	\$ 0	\$ 2
Over 2,000	65	1.61%	\$ 45	0.00%	\$ 0	\$ 1
Over 1,000	60	1.49%	\$ 3	0.00%	\$ 0	\$ (6)
Under 1,000	597	14.76%	\$ 9,665,132	6.67%	\$ 16	\$ 526,273
Totals	4,045	100%	\$ 144,979,006	100.00%	\$ 3,479	\$ 8,026,607

*Footnote: Prior year returns filed during current year.
 Source: Information Technology Division, Georgia Department of Revenue

Number of Return with no Net Taxable Income	Percent of Total Returns	Average Taxable Income (Thousands)	Exemptions
18	0.00%	\$ 150,162	9
35	0.00%	\$ 34,788	18
521	0.01%	\$ 7,341	403
2,550	0.06%	\$ 2,625	632
11,105	0.27%	\$ 1,223	535
9,216	0.23%	\$ 721	225
15,856	0.39%	\$ 508	255
27,669	0.68%	\$ 299	271
7,230	0.18%	\$ 182	59
9,556	0.24%	\$ 152	56
9,617	0.24%	\$ 118	58
10,821	0.27%	\$ 84	69
23,061	0.57%	\$ 72	49
20,720	0.51%	\$ 54	43
21,122	0.52%	\$ 33	47
34,397	0.85%	\$ 22	38
28,176	0.70%	\$ 13	30
26,920	0.67%	\$ 3	26
66,705	1.65%	\$ -	22
66,176	1.64%	\$ -	18
65,198	1.61%	\$ -	15
60,300	1.49%	\$ -	11
306,422	7.57%	\$ 881	293
823,391	20.35%	\$ 1,984	3,182

Title of Field	Number of Returns (Thousands)	Amount (Thousands)
Federal AGI	3,986	\$329,561,169
ADJ to FED	756	\$(13,145,396)
Georgia AGI	3,498	\$193,127,039
Itemized Deductions	1,524	\$ 34,920,813
Standard Deductions	2,169	\$ 5,326,558
Withheld	3,457	\$ 7,404,524
CR from EST	196	\$ 1,627,775
Low Income Credit	1,036	\$ 24,723
Total Credit	4,689	\$ 9,056,739
Taxpayer over 65	353	\$ -

*Returns Received for Other Years	Number of Returns (Thousands)	Amount (Thousands)
Total Returns	221	\$ -
Total Tax	52	\$ 399,662
Total Withheld	161	\$ 255,839
Other Penalty	20	\$ 1,316

Filing Status	Resident Returns (Thousands)	Non-Resident Returns (Thousands)	Totals (Thousands)
Head of Household	815	30	845
Married Filing Joint	1,416	139	1,555
Married Filing Separate	74	11	85
Single	1,467	93	1,560
Total			4,045

Table 12

Georgia, Southeast and United States Per Capita Income (Thousands)					
	CY2003	CY2004	CY2005	CY2006	CY2007
Georgia	28.3	29.9	31.3	33.2	33.4
Southeast	28.7	29.6	31.1	32.0	34.8
United States	31.5	33.1	34.7	36.6	38.6

Source: US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 13

Per Capita Individual Income % Increase Comparison by Five Years Periods					
	CY1987 to 1991	CY1991 to 1995	CY1995 to 1999	CY1999 to 2003	CY2003 to 2007
Georgia	23.1%	20.6%	21.7%	8.7%	18.0%
Southeast	24.5%	18.0%	19.0%	13.6%	22.6%
United States	22.8%	16.1%	20.8%	12.9%	22.5%

Source: US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 14

Georgia, Southeast Total Individual Income as a Percentage of United States

	CY2003	CY2004	CY2005	CY2006	CY2007
Georgia	2.7%	2.7%	2.8%	2.7%	2.7%
Southeast	22.3%	22.5%	22.6%	22.7%	22.7%

Source: US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 15

Total Individual Income Percent Increase Comparison by Period

	CY1987 to 1991	CY1991 to 1995	CY1995 to 1999	CY1999 to 2003	CY2003 to 2007
Georgia	31.5%	32.1%	33.5%	18.3%	27.2%
Southeast	30.8%	26.1%	26.7%	18.9%	29.5%
United States	27.9%	22.1%	26.9%	17.4%	27.1%

Source: US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 16

CY2006 Individual Income Tax Data by County of Residence			
County	2006 Population Estimates	Number of Returns Tabulated	
		Total	Per 100 Residents
Appling	17,717	6,753	38
Atkinson	8,077	2,832	35
Bacon	10,319	3,888	38
Baker	3,933	1,298	33
Baldwin	45,564	16,386	36
Banks	16,179	7,064	44
Barrow	63,173	25,654	41
Bartow	90,374	38,474	43
Ben Hill	17,482	6,600	38
Berrien	16,682	6,332	38
Bibb	154,822	62,705	41
Bleckley	12,317	4,528	37
Brantley	15,401	5,811	38
Brooks	16,288	5,830	36
Bryan	28,792	11,587	40
Bulloch	64,762	21,807	34
Burke	22,654	9,048	40
Butts	23,103	8,922	39
Calhoun	6,137	1,956	32
Camden	47,005	16,088	34
Candler	10,300	3,819	37
Carroll	108,258	40,852	38
Catoosa	60,900	22,887	38
Charlton	10,770	3,227	30
Chatham	244,206	101,093	41
Chattahoochee	13,485	1,437	11
Chattooga	26,116	9,683	37
Cherokee	194,082	82,515	43
Clarke	111,692	39,414	35
Clay	3,187	1,085	34
Clayton	269,215	103,625	38

Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
Total (Thousands)	Average Per Return (Actual)		Totals (Thousands)	Average Per Returns	
\$ 217,364	\$ 32,188	\$ 141,199	\$ 7,422	\$ 1,099	180
\$ 75,549	\$ 26,677	\$ 46,891	\$ 2,359	\$ 833	131
\$ 125,270	\$ 32,220	\$ 83,841	\$ 4,412	\$ 1,135	130
\$ 36,352	\$ 28,006	\$ 23,767	\$ 1,224	\$ 943	105
\$ 565,190	\$ 34,492	\$ 368,023	\$ 19,453	\$ 1,187	93
\$ 264,370	\$ 37,425	\$ 177,434	\$ 9,474	\$ 1,341	392
\$ 1,096,600	\$ 42,746	\$ 739,169	\$ 39,864	\$ 1,554	382
\$ 1,640,091	\$ 42,629	\$ 1,104,280	\$ 59,745	\$ 1,553	265
\$ 211,616	\$ 32,063	\$ 141,796	\$ 7,463	\$ 1,131	91
\$ 206,417	\$ 32,599	\$ 141,936	\$ 7,498	\$ 1,184	127
\$ 2,637,706	\$ 42,065	\$ 1,817,948	\$ 99,379	\$ 1,585	76
\$ 164,383	\$ 36,304	\$ 111,642	\$ 5,962	\$ 1,317	105
\$ 186,233	\$ 32,048	\$ 124,314	\$ 6,507	\$ 1,120	232
\$ 168,490	\$ 28,901	\$ 111,208	\$ 5,782	\$ 992	159
\$ 575,665	\$ 49,682	\$ 413,428	\$ 22,751	\$ 1,964	439
\$ 822,355	\$ 37,711	\$ 561,948	\$ 30,328	\$ 1,391	230
\$ 280,549	\$ 31,007	\$ 182,039	\$ 9,467	\$ 1,046	125
\$ 327,156	\$ 36,668	\$ 207,380	\$ 10,975	\$ 1,230	212
\$ 61,205	\$ 31,291	\$ 40,795	\$ 2,135	\$ 1,091	93
\$ 584,764	\$ 36,348	\$ 408,337	\$ 21,810	\$ 1,356	324
\$ 117,511	\$ 30,770	\$ 75,061	\$ 3,932	\$ 1,030	166
\$ 1,795,719	\$ 43,957	\$ 1,305,722	\$ 71,490	\$ 1,750	212
\$ 902,135	\$ 39,417	\$ 634,508	\$ 34,119	\$ 1,491	226
\$ 103,157	\$ 31,967	\$ 68,538	\$ 3,586	\$ 1,111	143
\$ 4,772,793	\$ 47,212	\$ 3,471,230	\$ 191,976	\$ 1,899	153
\$ 30,418	\$ 21,168	\$ 20,575	\$ 1,014	\$ 706	77
\$ 290,470	\$ 29,998	\$ 194,568	\$ 10,062	\$ 1,039	83
\$ 4,956,193	\$ 60,064	\$ 352,188	\$ 196,642	\$ 2,383	523
\$ 1,629,191	\$ 41,335	\$ 1,171,088	\$ 63,987	\$ 1,623	141
\$ 29,527	\$ 27,213	\$ 18,624	\$ 953	\$ 879	113
\$ 3,278,241	\$ 31,636	\$ 1,931,489	\$ 98,918	\$ 955	90

CY2006 Individual Income Tax Data by County of Residence			
County	2006 Population Estimates	Number of Returns Tabulated	
		Total	Per 100 Residents
Clinch	6,934	2,428	35
Cobb	680,650	288,559	42
Coffee	39,805	14,197	36
Colquitt	44,217	16,331	37
Columbia	105,655	44,409	42
Cook	16,263	6,181	38
Coweta	114,178	46,721	41
Crawford	12,574	4,736	38
Crisp	21,917	8,354	38
Dade	16,002	5,611	35
Dawson	20,568	8,414	41
Decatur	28,356	10,304	36
Dekalb	730,455	28,8094	39
Dodge	19,863	7,217	36
Dooly	11,717	4,360	37
Dougherty	95,160	36,257	38
Douglas	118,835	49,887	42
Early	11,979	4,182	35
Echols	4,049	1,094	27
Effingham	48,492	19,176	40
Elbert	20,630	8,253	40
Emanuel	22,417	8,616	38
Evans	11,357	4,279	38
Fannin	22,250	8,790	39
Fayette	104,850	44,467	42
Floyd	95,076	37,494	39
Forsyth	148,307	58,087	39
Franklin	21,639	9,211	43
Fulton	964,649	369,985	38
Gilmer	28,044	10,522	38
Glascocock	2,711	988	37

Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
Total (Thousands)	Average Per Return (Actual)		Totals (Thousands)	Average Per Returns	
\$ 80,539	\$ 33,171	\$ 53,686	\$ 2,829	\$ 1,165	122
\$ 18,395,888	\$ 63,751	\$ 13,602,721	\$ 766,402	\$ 2,656	225
\$ 535,982	\$ 37,753	\$ 354,386	\$ 20,090	\$ 1,415	195
\$ 531,783	\$ 32,563	\$ 1,866,398	\$ 18,677	\$ 1,144	130
\$ 2,525,259	\$ 56,864	\$ 134,748	\$ 104,117	\$ 2,344	345
\$ 202,339	\$ 32,736	\$ 1,617,084	\$ 7,083	\$ 1,146	142
\$ 2,341,881	\$ 50,125	\$ 111,745	\$ 88,705	\$ 1,899	388
\$ 168,133	\$ 35,501	\$ 179,649	\$ 5,924	\$ 1,251	255
\$ 272,623	\$ 32,634	\$ 142,753	\$ 9,521	\$ 1,140	123
\$ 200,343	\$ 35,705	\$ 347,153	\$ 7,612	\$ 1,357	206
\$ 479,803	\$ 57,024	\$ 319,787	\$ 19,380	\$ 2,303	550
\$ 431,772	\$ 41,903	\$ 10,784,090	\$ 17,594	\$ 1,707	186
\$ 15,038,623	\$ 52,200	\$ 155,661	\$ 598,926	\$ 2,079	147
\$ 233,263	\$ 32,321	\$ 99,215	\$ 8,223	\$ 1,139	128
\$ 145,566	\$ 33,387	\$ 815,603	\$ 5,295	\$ 1,214	158
\$ 1,254,221	\$ 34,593	\$ 1,480,852	\$ 43,457	\$ 1,199	59
\$ 2,177,911	\$ 43,657	\$ 98,943	\$ 80,258	\$ 1,609	214
\$ 142,876	\$ 34,165	\$ 22,084	\$ 5,294	\$ 1,266	95
\$ 33,208	\$ 30,354	\$ 611,497	\$ 1,152	\$ 1,053	294
\$ 882,187	\$ 46,005	\$ 185,225	\$ 33,259	\$ 1,734	421
\$ 273,237	\$ 33,108	\$ 163,377	\$ 9,796	\$ 1,187	101
\$ 256,134	\$ 29,728	\$ 95,754	\$ 8,507	\$ 987	112
\$ 142,425	\$ 33,285	\$ 199,370	\$ 5,084	\$ 1,188	159
\$ 302,188	\$ 34,379	\$ 2,231,096	\$ 10,696	\$ 1,217	225
\$ 3,099,218	\$ 69,697	\$ 1,073,151	\$ 126,166	\$ 2,837	326
\$ 1,548,696	\$ 41,305	\$ 3,496,776	\$ 58,436	\$ 1,559	113
\$ 4,675,548	\$ 80,492	\$ 202,585	\$ 198,905	\$ 3,424	1098
\$ 301,134	\$ 32,693	\$ 25,511,902	\$ 10,802	\$ 1,173	147
\$ 32,543,712	\$ 87,960	\$ 291,659	\$ 1,469,083	\$ 3,971	278
\$ 421,213	\$ 40,032	\$ 21,664	\$ 15,837	\$ 1,505	341
\$ 33,323	\$ 33,727	\$ 1,281,631	\$ 1,135	\$ 1,149	105

CY2006 Individual Income Tax Data by County of Residence			
County	2006 Population Estimates	Number of Returns Tabulated	
		Total	Per 100 Residents
Glynn	73,429	31,864	43
Gordon	50,890	21,050	41
Grady	24,719	8,417	34
Greene	15,433	6,429	42
Gwinnett	749,836	308,560	41
Habersham	40,896	15,780	39
Hall	172,391	71,414	41
Hancock	9,427	3,354	36
Haralson	28,278	10,928	39
Harris	28,313	11,647	41
Hart	24,156	9,849	41
Heard	11,347	4,031	36
Henry	177,436	74,824	42
Houston	128,070	52,971	41
Irwin	10,240	3,594	35
Jackson	55,542	22,649	41
Jasper	13,416	5,550	41
Jeff Davis	13,225	5,324	40
Jefferson	16,561	6,989	42
Jenkins	8,636	3,041	35
Johnson	9,014	2,970	33
Jones	26,941	11,134	41
Lamar	16,639	6,799	41
Lanier	7,646	2,615	34
Laurens	47,096	19,510	41
Lee	32,157	11,276	35
Liberty	60,489	17,382	29
Lincoln	8,147	3,162	39
Long	11,178	3,007	27
Lowndes	100,364	36,816	37
Lumpkin	25,904	10,192	39

Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
Total (Thousands)	Average Per Return (Actual)		Totals (Thousands)	Average Per Returns	
\$ 1,743,695	\$ 54,723	\$ 530,429	\$ 71,784	\$ 2,253	210
\$ 791,111	\$ 37,582	\$ 198,337	\$ 28,224	\$ 1,341	166
\$ 292,207	\$ 34,716	\$ 198,337	\$ 10,559	\$ 1,254	162
\$ 397,491	\$ 61,828	\$ 289,705	\$ 16,371	\$ 2,546	390
\$ 16,649,176	\$ 53,958	\$ 11,595,384	\$ 642,450	\$ 2,082	321
\$ 606,456	\$ 38,432	\$ 402,017	\$ 21,567	\$ 1,367	178
\$ 3,676,667	\$ 51,484	\$ 2,561,532	\$ 141,420	\$ 1,980	302
\$ 96,708	\$ 28,834	\$ 57,737	\$ 2,930	\$ 874	111
\$ 397,337	\$ 36,359	\$ 267,487	\$ 14,281	\$ 1,307	157
\$ 643,346	\$ 55,237	\$ 452,769	\$ 25,102	\$ 2,155	378
\$ 336,326	\$ 34,148	\$ 232,583	\$ 12,450	\$ 1,264	154
\$ 142,160	\$ 35,267	\$ 93,043	\$ 4,903	\$ 1,216	802
\$ 3,632,839	\$ 48,552	\$ 2,389,910	\$ 130,204	\$ 1,740	547
\$ 2,206,804	\$ 41,661	\$ 1,561,047	\$ 84,675	\$ 1,599	184
\$ 117,837	\$ 32,787	\$ 79,238	\$ 4,177	\$ 1,162	159
\$ 1,010,095	\$ 44,598	\$ 684,814	\$ 37,187	\$ 1,642	367
\$ 216,031	\$ 38,924	\$ 137,607	\$ 7,331	\$ 1,321	269
\$ 162,873	\$ 30,592	\$ 103,791	\$ 5,376	\$ 1,010	94
\$ 206,862	\$ 29,598	\$ 128,920	\$ 6,628	\$ 948	85
\$ 82,765	\$ 27,217	\$ 51,686	\$ 2,631	\$ 865	84
\$ 86,351	\$ 29,075	\$ 54,972	\$ 2,830	\$ 953	77
\$ 475,780	\$ 42,732	\$ 320,564	\$ 17,315	\$ 1,555	235
\$ 236,271	\$ 34,751	\$ 153,271	\$ 8,099	\$ 1,191	162
\$ 78,850	\$ 30,153	\$ 51,218	\$ 2,665	\$ 1,019	170
\$ 684,684	\$ 35,094	\$ 456,556	\$ 24,318	\$ 1,246	134
\$ 554,648	\$ 49,188	\$ 388,950	\$ 21,281	\$ 1,887	418
\$ 534,530	\$ 30,752	\$ 354,795	\$ 18,438	\$ 1,061	278
\$ 104,595	\$ 33,079	\$ 68,752	\$ 3,632	\$ 1,149	129
\$ 90,359	\$ 30,050	\$ 57,608	\$ 2,968	\$ 987	294
\$ 1,462,355	\$ 39,721	\$ 1,032,991	\$ 56,162	\$ 1,525	184
\$ 429,751	\$ 42,166	\$ 295,011	\$ 16,023	\$ 1,572	396

CY2006 Individual Income Tax Data by County of Residence			
County	2006 Population Estimates	Number of Returns Tabulated	
		Total	Per 100 Residents
Macon	13,569	4,040	30
Madison	27,602	10,974	40
Marion	7,048	2,463	35
McDuffie	21,561	8,879	41
McIntosh	11,133	4,413	40
Meriwether	22,995	8,763	38
Miller	6,132	2,181	36
Mitchell	23,757	8,459	36
Monroe	24,338	10,274	42
Montgomery	9,046	3,002	33
Morgan	17,754	7,540	42
Murray	40,655	14,556	36
Muscogee	191,840	71,816	37
Newton	90,728	36,774	41
Oconee	30,347	13,046	43
Oglethorpe	13,705	5,490	40
Paulding	119,859	50,072	42
Peach	25,192	10,066	40
Pickens	29,232	12,305	42
Pierce	17,443	6,876	40
Pike	16,565	6,969	42
Polk	40,925	15,769	39
Pulaski	9,772	3,483	36
Putnam	19,913	8,602	43
Quitman	2,649	755	29
Rabun	16,305	6,572	40
Randolph	7,346	2,537	35
Richmond	197,341	74,395	38
Rockdale	79,764	32,620	41
Schley	3,995	1,528	38
Screven	15,040	5,722	38

Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
Total (Thousands)	Average Per Return (Actual)		Totals (Thousands)	Average Per Returns	
\$ 115,196	\$ 28,514	\$ 72,523	\$ 3,727	\$ 923	54
\$ 395,719	\$ 36,060	\$ 266,971	\$ 14,223	\$ 1,296	163
\$ 85,320	\$ 34,641	\$ 56,801	\$ 2,997	\$ 1,217	182
\$ 299,259	\$ 33,704	\$ 193,342	\$ 10,168	\$ 1,145	116
\$ 160,642	\$ 36,402	\$ 110,693	\$ 5,957	\$ 1,350	216
\$ 315,443	\$ 35,997	\$ 211,789	\$ 11,327	\$ 1,293	132
\$ 72,089	\$ 33,053	\$ 47,905	\$ 2,536	\$ 1,163	87
\$ 248,001	\$ 29,318	\$ 159,879	\$ 8,251	\$ 975	115
\$ 580,418	\$ 56,494	\$ 420,863	\$ 23,523	\$ 2,290	370
\$ 98,001	\$ 32,645	\$ 63,870	\$ 3,354	\$ 1,117	152
\$ 391,877	\$ 51,973	\$ 269,701	\$ 14,956	\$ 1,984	308
\$ 504,401	\$ 34,652	\$ 339,607	\$ 17,742	\$ 1,219	161
\$ 2,913,282	\$ 40,566	\$ 2,022,287	\$ 110,079	\$ 1,533	118
\$ 1,519,674	\$ 41,325	\$ 978,148	\$ 52,425	\$ 1,426	330
\$ 964,445	\$ 73,926	\$ 716,172	\$ 40,622	\$ 3,114	545
\$ 204,965	\$ 37,334	\$ 138,906	\$ 7,402	\$ 1,348	236
\$ 2,344,348	\$ 46,820	\$ 1,564,024	\$ 84,626	\$ 1,690	655
\$ 366,999	\$ 36,459	\$ 244,106	\$ 13,051	\$ 1,296	129
\$ 649,110	\$ 52,752	\$ 463,351	\$ 25,720	\$ 2,090	350
\$ 263,278	\$ 38,289	\$ 184,760	\$ 9,993	\$ 1,453	238
\$ 306,561	\$ 43,989	\$ 202,341	\$ 10,954	\$ 1,572	307
\$ 514,848	\$ 32,649	\$ 338,609	\$ 17,781	\$ 1,128	101
\$ 132,143	\$ 37,940	\$ 91,846	\$ 4,973	\$ 1,428	134
\$ 377,351	\$ 43,868	\$ 257,693	\$ 14,073	\$ 1,636	291
\$ 20,847	\$ 27,612	\$ 13,605	\$ 700	\$ 928	194
\$ 261,692	\$ 39,819	\$ 180,109	\$ 9,812	\$ 1,493	242
\$ 70,806	\$ 27,909	\$ 45,331	\$ 329	\$ 918	73
\$ 2,483,015	\$ 33,376	\$ 1,675,061	\$ 89,160	\$ 1,198	66
\$ 1,434,057	\$ 43,962	\$ 943,421	\$ 51,146	\$ 1,568	157
\$ 58,226	\$ 38,106	\$ 41,042	\$ 2,203	\$ 1,442	175
\$ 171,791	\$ 30,023	\$ 110,896	\$ 5,768	\$ 1,008	98

CY2006 Individual Income Tax Data by County of Residence			
County	2006 Population Estimates	Number of Returns Tabulated	
		Total	Per 100 Residents
Seminole	9,091	3,441	38
Spalding	61,968	25,395	41
Stephens	25,212	10,233	41
Stewart	4,710	1,621	34
Sumter	32,519	11,588	36
Talbot	6,580	2,635	40
Taliaferro	1,883	667	35
Tattnall	23,130	7,172	31
Taylor	8,645	3,253	38
Telfair	13,251	4,059	31
Terrell	10,433	3,742	36
Thomas	44,713	17,545	39
Tift	41,398	15,732	38
Toombs	27,310	10,167	37
Towns	10,620	4,292	40
Treutlen	6,893	2,174	32
Troup	62,748	25,081	40
Turner	9,328	3,566	38
Twiggs	10,351	3,896	37
Union	20,396	8,357	41
Upson	27,498	10,728	39
Walker	63,876	24,591	38
Walton	79,081	31,736	40
Ware	35,483	13,504	38
Warren	5,936	2,402	41
Washington	20,570	7,760	38
Wayne	28,598	10,072	35
Webster	2,216	902	41
Wheeler	6,831	1,738	26
White	24,496	9,896	40
Whitfield	91,872	38,923	42

Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
Total (Thousands)	Average Per Return (Actual)		Totals (Thousands))	Average Per Returns	
\$ 115,284	\$ 33,503	\$ 77,584	\$ 4,135	\$ 1,202	119
\$ 887,241	\$ 34,938	\$ 569,419	\$ 30,210	\$ 1,190	99
\$ 337,376	\$ 32,969	\$ 229,218	\$ 12,198	\$ 1,192	87
\$ 45,744	\$ 28,219	\$ 30,743	\$ 1,597	\$ 985	64
\$ 380,525	\$ 32,838	\$ 248,426	\$ 13,097	\$ 1,130	87
\$ 81,371	\$ 30,881	\$ 50,150	\$ 2,596	\$ 985	124
\$ 16,863	\$ 25,282	\$ 10,456	\$ 526	\$ 788	64
\$ 223,552	\$ 31,170	\$ 146,767	\$ 7,695	\$ 1,073	129
\$ 111,705	\$ 34,339	\$ 73,839	\$ 3,923	\$ 1,206	125
\$ 114,922	\$ 28,313	\$ 72,077	\$ 3,714	\$ 915	70
\$ 118,985	\$ 31,797	\$ 75,793	\$ 3,952	\$ 1,056	87
\$ 698,139	\$ 39,791	\$ 486,266	\$ 26,343	\$ 1,501	137
\$ 573,891	\$ 36,479	\$ 384,917	\$ 20,622	\$ 1,311	130
\$ 345,182	\$ 33,951	\$ 227,384	\$ 12,082	\$ 1,188	108
\$ 162,101	\$ 37,768	\$ 112,409	\$ 6,140	\$ 1,430	313
\$ 62,598	\$ 28,794	\$ 38,723	\$ 1,985	\$ 913	102
\$ 1,017,431	\$ 40,566	\$ 695,893	\$ 37,639	\$ 1,501	124
\$ 98,996	\$ 27,761	\$ 61,610	\$ 3,169	\$ 889	97
\$ 117,283	\$ 30,103	\$ 75,009	\$ 3,865	\$ 992	118
\$ 314,122	\$ 37,588	\$ 218,165	\$ 11,922	\$ 1,427	375
\$ 340,929	\$ 31,779	\$ 225,152	\$ 11,808	\$ 1,101	78
\$ 834,905	\$ 33,952	\$ 572,062	\$ 30,242	\$ 1,230	101
\$ 1,533,692	\$ 48,327	\$ 1,039,389	\$ 56,864	\$ 1,792	414
\$ 438,789	\$ 32,493	\$ 298,245	\$ 15,885	\$ 1,176	76
\$ 67,536	\$ 28,117	\$ 40,705	\$ 2,059	\$ 857	95
\$ 310,120	\$ 39,964	\$ 211,156	\$ 11,425	\$ 1,472	128
\$ 353,666	\$ 35,114	\$ 234,586	\$ 12,485	\$ 1,240	140
\$ 28,303	\$ 31,378	\$ 18,910	\$ 991	\$ 1,098	139
\$ 48,940	\$ 28,159	\$ 29,649	\$ 1,507	\$ 867	98
\$ 372,201	\$ 37,611	\$ 247,910	\$ 13,335	\$ 1,347	300
\$ 1,814,777	\$ 46,625	\$ 1,279,151	\$ 69,916	\$ 1,796	142

CY2006 Individual Income Tax Data by County of Residence			
County	2006 Population Estimates	Number of Returns Tabulated	
		Total	Per 100 Residents
Wilcox	8,628	2,470	29
Wilkes	10,341	4,031	39
Wilkinson	10,050	4,018	40
Worth	21,467	8,273	38
Other		356,136	
<hr/>			
Total	9,342,080	4,046,269	
<hr/>			
Net Total Average			43
<hr/>			

Sources: Population Division, U.S. Census Bureau and IT Division, Georgia Department of Revenue

Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
Total (Thousands)	Average Per Return (Actual)		Totals (Thousands)	Average Per Returns	
\$ 71,571	\$ 28,976	\$ 46,530	\$ 2,403	\$ 973	81
\$ 134,924	\$ 33,472	\$ 91,872	\$ 4,874	\$ 1,209	69
\$ 127,702	\$ 31,782	\$ 81,350	\$ 4,223	\$ 1,051	57
\$ 273,311	\$ 33,037	\$ 178,373	\$ 9,367	\$ 1,132	143
\$ 6,257,886	\$ 17,572	\$ 11,730,763	\$ 647,331	\$ 1,818	369
\$ 193,127,039		\$ 141,630,575	\$ 8,026,618	\$ 222,277	221
\$ 47,730				\$ 1,984	

Amended Returns

Responsible for reviewing and examining all amended individual income tax returns. Also assists with the review and monitoring of fraudulent returns and filers.

Accounts Maintenance

Responsible for reviewing written taxpayer protests concerning corporate, withholding, sales and use and individual income tax return adjustments and/or assessments. Also reviews requests for penalty and interest waivers and responds to taxpayer inquiries.

Problem Resolution Specialists

Responsible for resolving complex taxpayer issues that are not resolved through normal channels. The specialists provide high-level support to all Department business units and the Call Center. Assists with taxpayer education through seminars, classes and meetings, and manages the CPA hotline.

Systems Control / Electronic Services**Systems Control Unit**

Maintains the schedule of system interfaces to run computer job requests for reports used throughout the Department. Also keeps a record of the schedule for direct deposit and refunds to taxpayers. Maintains a report of charitable contributions and handles various reports to expedite financial transaction processes.

Electronic Filing (e-File e-Pay)

Georgia implemented its e-File and e-Pay system in March 2006. Initially, withholding tax was the only tax type available on the system. Since inception, the program has been expanded and now includes the ability to e-File and e-Pay sales and use tax. Additionally, payments of unregistered corporate and individual tax payments and payments of assessments and notices can be made using the e-Pay system.

Any business can participate in the program. However, it is mandatory for businesses that owe \$5,000 or more on a single return to e-File and e-Pay.

The advantages of e-File and e-Pay are:

- Transactions are submitted electronically using a secure environment.
- Convenience of filing and paying taxes from home or office.
- Faster and more accurate processing of returns.
- Taxpayer can view an e-history for all payments and returns submitted through the system.
- Taxpayer can self-edit returns.
- Immediate confirmation number provided when the return or payment is received.
- Payments can be warehoused (similar to post dating a check) until a future date.
- Program is free. A fee may be assessed by credit card vendors when a credit card is used to make a payment. However, the Department does not assess any fees.

Table 17

CY2008 Electronic Filing Results vs. Paper Returns (Thousands)					
	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	2,755	1,887	49	253	4,944
Paper returns	1,471	850	190	945	3,456
Total	4,226	2,737	239	1,198	8,400

Source: Information Technology Division, Georgia Department of Revenue - electronic returns

Local Government Services **Division**

The Division administers all property tax laws and regulations, distributes sales and use taxes to local taxing authorities and, administers the laws set forth in the Unclaimed Property Act.

Additionally, the Division is charged with the administration of ad valorem taxes, including the approval of all county tax digests, developing assessments for all public utility property, and providing annual current use values and owner harvest timber values to county tax officials.

The Division also manages the Homeowner Tax Relief Grant for the state, makes distributions to the counties, and monitors and provides training for local tax officials.

2008 Division Highlights:

- *Approximately 2,500 students attended property tax administration and assessment training.*
- *Distributed \$4.8 billion in sales and use tax to local tax authorities.*
- *Unclaimed Property Highlights*
Deposits Received - \$91,194,114.40
Cash Claims Paid - \$12,862,487.77
Dividends Paid - \$26,722.86
Stock Proceeds - \$701,617.78
Shares Paid – (Not dollar figure but shares returned) 115,138.2155
Claims Paid – 3,555
Safe Deposit Boxes Received – 2005
- *Conducted Performance Review of Jefferson County Board of Assessors Office.*
- *Conducted informal reviews of five county board of assessors offices:*

<i>Bacon</i>	<i>Madison</i>
<i>Johnson</i>	<i>Troup</i>
<i>Lamar</i>	

Property Tax

The state millage rate is ¼ (0.25) mill. It is a component of every real and personal property tax bill, including motor vehicles, issued by local government officials.

In the mid-1800s, Georgia passed an Act allowing for the taxation of property or “ad valorem.” The ad valorem tax has remained in effect since then. It constitutes the primary source of revenue for local county governments, municipalities, and public schools in Georgia.

For more detailed information, please reference the 2008 Property Tax Administration Annual Report.

Table B.3

Local Government Services Seminars

Date	Location	Attendees
APM/Digest Review/Sales Ratio		
November 12-16, 2007	Athens	47
Appeals Procedure		
September 10-12, 2007	Statesboro	13
Assessor Re-Certification		
November 12-14, 2007	Athens	14
Basic Accounting		
April 14-18, 2008	Macon	20
Basic Mapping		
November 14-16, 2007	Athens	13
June 2-6, 2008	Brunswick	27
CAVEAT		
May 19-21, 2008	Athens	443
Course I - Certification for Assessors		
July 30, 2007 - August 3, 2007	Augusta	43
September 17-21, 2007	Macon	40
October 29, 2007 - November 2, 2007	Dahlonega	39
November 26-30, 2007	Statesboro	36
January 14-18, 2007	Hapeville	37
February 18-22, 2008	Brunswick	30
April 07-11, 2008	Blairsville	25
May 5-9, 2008	Augusta	17
June 23-27, 2008	Albany	25
Course IA-Assessment Fundamentals		
July 9-13, 2007	Acworth	21
August 20-24, 2007	Brunswick	24
September 10-14, 2007	Blairsville	26
October 15-19, 2007	Savannah	31
November 12-14, 2007	Athens	25
January 28, 2008 - February 01, 2008	Tifton	30

Local Government Services Seminars

Date	Location	Attendees
Course IA-Assessment Fundamentals Continue		
February 18-22, 2008	Hapeville	38
March 17-21, 2008	Columbus	28
April 14-18, 2008	Tifton	20
Course II - Income Approach to Value		
August 20-24, 2007	Hapeville	36
November 12-16, 2007	Athens	10
February 18-22, 2008	Savannah	25
May 12-16, 2008	Macon	25
Course III - Valuation of Personal Property		
August 20-24, 2007	Macon	17
December 3-7, 2007	Augusta	27
January 28, 2008 - February 01, 2008	Hapeville	37
May 5-9, 2008	Brunswick	15
Course IVA - Valuation of Urban Land		
December 3-7, 2007	Hapeville	39
April 28, 2008 - May 02, 2008	Statesboro	17
Course IVB - Valuation of Rural Land		
August 20-24, 2007	Hapeville	19
March 10-14, 2008	Statesboro	25
Course V - Cost Approach to Value		
September 10-14, 2007	Statesboro	25
November 12-16, 2007	Athens	23
January 28 - February 1, 2008	Hapeville	39
June 9-13, 2008	Brunswick	26
Course VI - Management Development		
November 12-16, 2007	Athens	15
June 9-13, 2008	Hapeville	20

Local Government Services Seminars

Date	Location	Attendees
Exempt Properties		
July 9-11, 2007	Augusta	
November 14-16, 2007	Athens	50
February 11-13, 2008	Macon	4,315
April 7-9, 2008	Hapeville	37
Georgia Assessment Administration		
August 13-17, 2007	Statesboro	14
October 1-5, 2007	Blairsville	20
February 4-8, 2008	Augusta	18
April 21-25, 2008	Hapeville	22
June 2-6, 2008	Dahlonega	15
Manufacturing Housing		
August 27-31, 2007	Hapeville	17
March 24-28, 2007	Tifton	29
Media Relations		
November 14-16, 2007	Athens	12
Motivation/Strategic Planning		
November 14-16, 2007	Athens	15
Regional Exams		
October 10-11, 2007	Acworth	125
December 18-19, 2007	Tifton	125
March 26-27, 2008	Macon	164
June 25-26, 2008	Hapeville	127
Review of Income		
September 10-12, 2007	Acworth	12
December 10-12, 2007	Tifton	15
March 10-12, 2008	Macon	14
June 2-4, 2008	Hapeville	19

Local Government Services Seminars

Date	Location	Attendees
Specialized Assessment		
July 11-13, 2007	Augusta	57
November 12-14, 2007	Athens	46
February 13-15, 2008	Macon	29
April 9-11, 2008	Hapeville	41
Timber Regulations		
November 12-14, 2007	Athens	31
Verification of Personal Property Reports		
November 12-16, 2007	Athens	11
WinGAP Advanced Technical		
September 10-14, 2007	Hapeville	11
WinGAP Basic Data Entry		
November 5-9, 2007	Hapeville	18
May 12-16, 2008	Dublin	14
WinGAP Commercial Schedules		
January 22-24, 2008	Hapeville	18
WinGAP Personal Property		
October 22-24, 2007	Hapeville	17
April 21-23, 2008	Hapeville	10
WinGAP Res. Pricing Schedules		
December 4-6, 2007	Hapeville	11
WinGAP Technical		
August 6-10, 2007	Athens	9
February 25-29, 2008	Moultrie	20
June 2-6, 2008	Hapeville	11

Table A.4

Local Government Services Results and Performance Measures					
	FY2004	FY2005	FY2006	FY2007	FY2008
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$8.0	\$6.8	\$8.0	\$12.0	\$14.0
Grants and Distribution					
▪ Local Sales Tax Distribution					
Total local sales tax type (All counties combined)	440	456	457	467	465
Total returns (SUT) processed (Millions)	1.2	1.4	1.4	1.2	1.3
Distribution of sales tax revenues to local governments (Billions)	\$3.4	\$3.7	\$3.7	\$4.7	\$4.8
▪ Homeowners Tax Relief Grants (HTRG)					
Value of HTRG grants distributed (Millions)	\$392	\$412	\$418	\$425	\$429
Number of local taxing jurisdictions receiving grants	418	419	430	430	440
Number of homesteads qualifying for grants (Millions)	6.92	7.11	7.26	7.33	7.13

Source: Local Government Services, Georgia Department of Revenue

Table 18

Summary of Net Property Tax Collections by Category (Thousands)					
	FY2004	FY2005	FY2006	FY2007	FY2008
General Property (Real and Tangible Personal)	\$ 60,720	\$ 63,263	\$ 4,398	\$ 75,170	\$ 76,445
Public Utilities, Ad Valorem Tax - Railroad Companies	\$ 16	\$ (128)	\$ (34)	\$ 52	\$ (7)
Intangible Recording Fee	\$ 1,987	\$ 1,812	\$ 169	\$ (1,821)	\$ 1,466
Interest and Other Property Tax Revenue	\$ 680	\$ 570	\$ 19	\$ 267	\$ 227
Public Service Commission (Utility Fees)	\$ 1,059	\$ 1,100	\$ 1,050	\$ 1,048	\$ -
Total	\$ 64,462	\$ 66,617	\$ 5,602	\$ 74,716	\$ 78,131

Source: State Accounting Office of Georgia

Table 19

Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities

Net Taxable Values (Thousands)

	FY2003	FY2004	FY2005	FY2006	FY2007
State Rate (per \$1000 value)	0.25	0.25	0.25	0.25	0.25
Grand Total					
Grand Total	\$256,965,131	\$272,207,115	\$291,219,580	\$318,095,398	\$332,356,035
10 Year Growth Rate	-	-	114%	116%	111%
20 Year Growth Rate	-	-	360%	343%	306%
Public Utilities					
Public Utilities	\$ 10,451,760	\$ 11,330,385	\$ 11,549,924	\$ 12,135,793	\$ 11,962,961
10 Year Growth Rate			21%	24%	21%
20 Year Growth Rate	-	-	98%	71%	50%
General Property (Net of Exemptions)					
	FY2003	FY2004	FY2005	FY2006	FY2007
Total	\$246,513,371	\$260,876,732	\$279,669,656	\$305,959,605	\$320,393,073
10 Year Growth Rate	-	-	121%	122%	117%
20 Year Growth Rate	-	-	386%	373%	333%
Real Property	\$201,816,877	\$217,607,321	\$236,646,531	\$251,602,699	\$265,769,931
10 Year Growth Rate	-	-	149%	146%	142%
20 Year Growth Rate	-	-	476%	428%	400%
Personal Property	\$ 44,696,494	\$ 43,269,408	\$ 43,023,125	\$ 54,356,906	\$ 54,623,142
10 Year Growth Rate	-	-	36%	55%	45%
20 Year Growth Rate	-	-	162%	220%	163%

Note: Details for both 10 and 20yr growth rate in FY2003 and FY2004 are unavailable.
 Source: Local Government Services, Georgia Department of Revenue

Table 20

Values of General Property, Public Utilities Dollars by Class of Property (Thousands)						
	FY2004	FY2005	FY2006	FY2007	FY2008	Net Change FY2007 to FY2008
General Property						
Real Estate	\$206,407,139	\$222,524,341	\$604,168,858	\$672,012,711	\$748,722,398	\$ 76,709,687
Motor Vehicles	\$ 21,509,067	\$ 21,265,318	\$ 52,602,433	\$ 51,793,246	\$ 56,323,768	\$ 4,530,522
Other Personal Tangible Property	\$ 34,284,547	\$ 34,268,621	\$ 90,187,088	\$ 93,390,207	\$ 97,559,908	\$ 4,169,701
Total, Gross Value	\$262,200,753	\$278,058,280	\$746,958,379	\$817,196,164	\$902,606,074	\$ 85,409,910
Exemptions, Homestead						
Agriculture and Freepport	\$ 15,687,382	\$ 17,181,550	\$ 47,784,238	\$ 52,297,151	\$101,623,390	\$ 49,326,239
Total Net Taxable General Property	\$246,513,371	\$260,876,730	\$699,174,141	\$764,899,013	\$800,982,684	\$ 36,083,671
Public Utilities						
Railroads	\$ 1,247,230	\$ 1,473,117	\$ 2,131,241	\$ 2,109,463	\$ 2,041,327	\$ (68,136)
Telephones	\$ 7,332,670	\$ 7,026,959	\$ 6,931,501	\$ 6,054,613	\$ 6,086,477	\$ 31,864
Electric	\$ 15,764,366	\$ 16,747,616	\$ 18,469,029	\$ 19,257,801	\$ 19,186,975	\$ (70,826)
Gas	\$ 1,176,854	\$ 1,228,720	\$ 1,335,712	\$ 1,336,950	\$ 1,317,335	\$ (19,615)
Pipeline	\$ 750,840	\$ 812,824	\$ 821,463	\$ 877,890	\$ 868,704	\$ (9,186)
Flight Equipment	\$ 1,732,408	\$ 1,915,953	\$ 1,841,534	\$ 1,929,916	\$ 2,241,622	\$ 311,706
Total Taxable Public Utilities	\$ 28,004,368	\$ 29,205,189	\$ 31,530,480	\$ 31,566,633	\$ 31,742,440	\$ 175,807
Grand Total Taxable Value	\$274,517,739	\$290,081,919	\$730,704,621	\$796,465,646	\$832,725,124	\$ 36,259,478

Note: Since FY2006, valuations of properties have been made at Fair Market Value, replacing Assessed Value method.
Source: Local Government Services, Georgia Department of Revenue

Table 21

CY2007 Selected Tax Statistics and Estimates by County				
County	Assessed Value (Thousands) ⁽ⁱ⁾			
	General Property		Net Public Utility	
	Gross	Net		
Appling	\$ 315,247	\$ 281,720	\$ 339,073	
Atkinson	\$ 138,963	\$ 115,190	\$ 6,164	
Bacon	\$ 202,224	\$ 185,085	\$ 11,110	
Baker	\$ 123,130	\$ 113,395	\$ 6,777	
Baldwin	\$ 1,086,870	\$ 942,379	\$ 68,514	
Banks	\$ 664,207	\$ 496,941	\$ 22,219	
Barrow	\$ 2,236,696	\$ 1,863,908	\$ 48,054	
Bartow	\$ 3,089,576	\$ 2,739,780	\$ 233,800	
Ben Hill	\$ 400,549	\$ 345,155	\$ 17,492	
Berrien	\$ 396,678	\$ 277,894	\$ 14,389	
Bibb	\$ 3,977,497	\$ 3,586,019	\$ 117,311	
Bleckley	\$ 227,439	\$ 199,266	\$ 9,177	
Brantley	\$ 329,472	\$ 281,193	\$ 22,555	
Brooks	\$ 400,051	\$ 322,795	\$ 13,109	
Bryan	\$ 1,195,801	\$ 1,108,747	\$ 22,532	
Bulloch	\$ 1,820,929	\$ 1,578,772	\$ 43,698	
Burke	\$ 636,747	\$ 476,511	\$ 1,148,405	
Butts	\$ 733,121	\$ 570,825	\$ 47,242	
Calhoun	\$ 158,563	\$ 136,689	\$ 6,996	
Camden	\$ 1,680,063	\$ 1,564,167	\$ 38,428	
Candler	\$ 261,513	\$ 202,695	\$ 9,330	
Carroll	\$ 2,867,441	\$ 2,511,476	\$ 96,017	
Catoosa	\$ 1,668,430	\$ 1,398,764	\$ 39,181	
Charlton	\$ 335,435	\$ 285,588	\$ 26,410	
Chatham	\$ 13,282,056	\$ 11,574,898	\$ 227,855	
Chattahoochee	\$ 63,841	\$ 56,308	\$ 4,104	
Chattooga	\$ 605,062	\$ 515,398	\$ 17,595	
Cherokee	\$ 8,681,931	\$ 7,609,881	\$ 140,820	
Clarke	\$ 3,608,077	\$ 3,162,223	\$ 77,279	
Clay	\$ 96,366	\$ 77,731	\$ 4,356	
Clayton	\$ 8,212,272	\$ 7,513,176	\$ 958,005	

County 1% Tax Distribution (Thousands)			
LOST	SPLOST	ELOST	Total
\$ 3,504	\$ 3,505	\$ 2,037	\$ 9,046
\$ 724	\$ 718	\$ 723	\$ 2,165
\$ 1,289	\$ 1,300	\$ 1,300	\$ 3,889
\$ 253	\$ 244	\$ 254	\$ 751
\$ 6,883	\$ 6,871	\$ 6,874	\$ 20,628
\$ 3,364	\$ 3,353	\$ 3,362	\$ 10,079
\$ 9,604	\$ 9,521	\$ 9,536	\$ 28,661
\$ 22,120	\$ 22,042	\$ 22,003	\$ 66,165
\$ 2,519	\$ 2,521	\$ 2,517	\$ 7,558
\$ 1,730	\$ 1,721	\$ 1,732	\$ 5,182
\$ 32,646	\$ 32,617	\$ 32,414	\$ 97,677
\$ 1,170	\$ 966	\$ 1,168	\$ 3,303
\$ 1,325	\$ 1,320	\$ 1,335	\$ 3,981
\$ 1,311	\$ 1,308	\$ 1,310	\$ 3,930
\$ 4,538	\$ 4,533	\$ 4,561	\$ 13,632
\$ 10,600	\$ 10,615	\$ 10,600	\$ 31,816
\$ 3,022	\$ 3,007	\$ -	\$ 6,029
\$ 4,350	\$ 4,354	\$ 4,353	\$ 13,057
\$ 499	\$ 502	\$ 503	\$ 1,504
\$ 8,896	\$ 8,867	\$ 66	\$ 17,829
\$ 1,446	\$ 1,449	\$ 1,451	\$ 4,346
\$ 17,213	\$ 17,166	\$ 17,141	\$ 51,519
\$ 9,524	\$ 9,527	\$ 9,519	\$ 28,570
\$ 1,207	\$ 1,129	\$ 1,204	\$ 3,539
\$ 63,875	\$ 63,876	\$ 51,121	\$ 178,872
\$ 527	\$ 523	\$ 531	\$ 1,582
\$ 2,526	\$ 2,527	\$ 2,522	\$ 7,575
\$ -	\$ 31,749	\$ 31,811	\$ 63,560
\$ 21,253	\$ 21,204	\$ 21,237	\$ 63,694
\$ 444	\$ 443	\$ 446	\$ 1,333
\$ 51,307	\$ 51,377	\$ 52,016	\$ 154,700

CY2007 Selected Tax Statistics and Estimates by County				
County	Assessed Value (Thousands) ⁽¹⁾			
	General Property		Net Public Utility	
	Gross	Net		
Clinch	\$ 251,442	\$ 218,215	\$ 16,540	
Cobb	\$ 32,045,164	\$ 28,500,598	\$ 526,917	
Coffee	\$ 974,712	\$ 765,996	\$ 34,178	
Colquitt	\$ 788,282	\$ 720,886	\$ 31,681	
Columbia	\$ 3,998,287	\$ 3,594,599	\$ 63,314	
Cook	\$ 418,614	\$ 303,180	\$ 15,795	
Coweta	\$ 4,145,228	\$ 3,655,940	\$ 184,149	
Crawford	\$ 302,584	\$ 265,932	\$ 13,841	
Crisp	\$ 599,107	\$ 498,174	\$ 13,063	
Dade	\$ 468,926	\$ 388,536	\$ 17,467	
Dawson	\$ 1,390,678	\$ 1,227,296	\$ 21,784	
Decatur	\$ 825,929	\$ 710,226	\$ 34,006	
Dekalb	\$ 25,929,980	\$ 23,808,801	\$ 474,526	
Dodge	\$ 433,413	\$ 350,154	\$ 20,106	
Dooly	\$ 281,194	\$ 235,276	\$ 17,862	
Dougherty	\$ 2,354,737	\$ 2,101,271	\$ 65,344	
Douglas	\$ 4,552,712	\$ 4,012,187	\$ 99,300	
Early	\$ 501,181	\$ 419,708	\$ 18,923	
Echols	\$ 107,994	\$ 98,264	\$ 6,417	
Effingham	\$ 1,595,927	\$ 1,425,313	\$ 137,636	
Elbert	\$ 576,857	\$ 483,280	\$ 23,236	
Emanuel	\$ 488,009	\$ 399,129	\$ 18,065	
Evans	\$ 237,172	\$ 215,444	\$ 6,103	
Fannin	\$ 1,167,153	\$ 983,033	\$ 17,216	
Fayette	\$ 5,436,440	\$ 4,722,403	\$ 70,522	
Floyd	\$ 2,760,867	\$ 2,305,820	\$ 373,384	
Forsyth	\$ 9,373,458	\$ 8,275,291	\$ 93,401	
Franklin	\$ 894,424	\$ 606,329	\$ 21,280	
Fulton	\$ 53,372,177	\$ 50,261,124	\$ 1,090,830	
Gilmer	\$ 1,398,089	\$ 1,157,988	\$ 26,895	
Glascok	\$ 98,236	\$ 77,139	\$ 4,687	

County 1% Tax Distribution (Thousands)				
LOST	SPLOST	ELOST	Total	
\$ 758	\$ 754	\$ 740	\$	2,252
\$ -	\$ 137,893	\$ 140,316	\$	278,209
\$ 6,051	\$ 6,036	\$ 6,003	\$	18,089
\$ 5,557	\$ 5,555	\$ 5,547	\$	16,659
\$ 17,254	\$ 17,229	\$ 17,195	\$	51,678
\$ 2,116	\$ 2,109	\$ 2,115	\$	6,341
\$ 20,991	\$ 21,045	\$ 20,926	\$	62,962
\$ 657	\$ 661	\$ 658	\$	1,976
\$ 4,536	\$ 4,533	\$ 4,555	\$	13,623
\$ 2,630	\$ 2,624	\$ 2,625	\$	7,879
\$ 6,490	\$ 6,497	\$ 6,485	\$	19,472
\$ 5,205	\$ 5,210	\$ 5,226	\$	15,641
\$ 100,633 ⁽ⁱⁱ⁾	\$ -	\$ 111,195	\$	211,827
\$ 2,190	\$ 2,191	\$ 2,185	\$	6,566
\$ 1,631	\$ 1,625	\$ 1,627	\$	4,883
\$ 18,339	\$ 17,991	\$ 18,008	\$	54,338
\$ 25,216	\$ 17,935	\$ 25,209	\$	68,359
\$ 1,906	\$ 1,893	\$ 1,899	\$	5,698
\$ 161	\$ 160	\$ 162	\$	482
\$ 10,555	\$ 10,545	\$ 10,598	\$	31,698
\$ 2,324	\$ 2,314	\$ 2,316	\$	6,954
\$ 2,762	\$ 2,767	\$ 2,772	\$	8,300
\$ 1,418	\$ 1,411	\$ 1,423	\$	4,252
\$ 4,124	\$ 4,114	\$ 4,095	\$	12,333
\$ 21,251	\$ 20,929	\$ -	\$	42,180
\$ 16,245	\$ 9,110	\$ 16,157	\$	41,512
\$ 32,197	\$ 32,090	\$ 32,039	\$	96,326
\$ 3,734	\$ 3,686	\$ 3,653	\$	11,073
\$ 243,690	\$ 124,679 ⁽ⁱⁱⁱ⁾	\$ 243,865	\$	612,235
\$ 5,011	\$ 4,986	\$ 4,972	\$	14,969
\$ 251	\$ 248	\$ 251	\$	750

CY2007 Selected Tax Statistics and Estimates by County				
County	Assessed Value (Thousands) ⁽¹⁾			
	General Property		Net Public Utility	
	Gross	Net		
Glynn	\$ 5,747,841	\$ 5,251,989	\$ 85,418	
Gordon	\$ 1,769,750	\$ 1,478,460	\$ 33,840	
Grady	\$ 734,850	\$ 556,547	\$ 15,063	
Greene	\$ 1,706,570	\$ 1,445,731	\$ 27,100	
Gwinnett	\$ 33,128,966	\$ 30,039,068	\$ 415,072	
Habersham	\$ 1,373,643	\$ 1,222,155	\$ 48,883	
Hall	\$ 7,108,372	\$ 6,398,050	\$ 120,228	
Hancock	\$ 296,605	\$ 260,275	\$ 39,926	
Haralson	\$ 742,900	\$ 623,881	\$ 37,073	
Harris	\$ 1,067,794	\$ 998,793	\$ 75,992	
Hart	\$ 1,068,144	\$ 833,312	\$ 31,149	
Heard	\$ 311,869	\$ 247,113	\$ 128,376	
Henry	\$ 7,379,372	\$ 6,295,199	\$ 111,509	
Houston	\$ 3,600,834	\$ 3,234,494	\$ 85,535	
Irwin	\$ 270,587	\$ 185,685	\$ 16,643	
Jackson	\$ 2,513,686	\$ 2,069,395	\$ 71,365	
Jasper	\$ 632,981	\$ 420,839	\$ 24,520	
Jeff Davis	\$ 272,881	\$ 245,930	\$ 13,385	
Jefferson	\$ 526,713	\$ 384,197	\$ 26,625	
Jenkins	\$ 235,358	\$ 211,687	\$ 13,411	
Johnson	\$ 216,162	\$ 154,437	\$ 7,621	
Jones	\$ 811,198	\$ 705,700	\$ 44,460	
Lamar	\$ 494,520	\$ 429,123	\$ 20,169	
Lanier	\$ 181,123	\$ 155,246	\$ 6,794	
Laurens	\$ 1,322,724	\$ 1,103,299	\$ 42,914	
Lee	\$ 859,042	\$ 767,747	\$ 19,285	
Liberty	\$ 1,161,298	\$ 1,088,078	\$ 46,733	
Lincoln	\$ 328,455	\$ 279,301	\$ 7,002	
Long	\$ 231,544	\$ 205,790	\$ 9,753	
Lowndes	\$ 2,797,688	\$ 2,462,025	\$ 79,735	
Lumpkin	\$ 1,445,184	\$ 1,107,314	\$ 22,071	

County 1% Tax Distribution (Thousands)			
LOST	SPLOST	ELOST	Total
\$ 22,059	\$ 22,166	\$ 6,703	\$ 50,927
\$ 9,262	\$ 9,174	\$ 9,257	\$ 27,694
\$ 2,792	\$ 2,772	\$ 2,788	\$ 8,352
\$ 3,999	\$ 4,010	\$ 4,029	\$ 12,037
\$ -	\$ 152,746	\$ 152,631	\$ 305,378
\$ 6,326	\$ 6,400	\$ 6,401	\$ 19,127
\$ 29,962	\$ 29,919	\$ 29,909	\$ 89,790
\$ 553	\$ 547	\$ 546	\$ 1,645
\$ 4,212	\$ 4,216	\$ 4,215	\$ 12,642
\$ 2,721	\$ 2,729	\$ 2,720	\$ 8,169
\$ 3,258	\$ 3,248	\$ 3,231	\$ 9,737
\$ 5,839	\$ 5,842	\$ 5,831	\$ 17,511
\$ 30,393	\$ 30,300	\$ 30,252	\$ 90,945
\$ 21,646	\$ 21,651	\$ 21,572	\$ 64,869
\$ 658	\$ 656	\$ 659	\$ 1,972
\$ 10,085	\$ 10,059	\$ 10,042	\$ 30,186
\$ 1,099	\$ 1,090	\$ 1,096	\$ 3,285
\$ 2,000	\$ 1,989	\$ 2,005	\$ 5,994
\$ 2,262	\$ 2,266	\$ 2,258	\$ 6,785
\$ 749	\$ 772	\$ 745	\$ 2,266
\$ 593	\$ 595	\$ 591	\$ 1,779
\$ 2,472	\$ 2,472	\$ 2,478	\$ 7,423
\$ 1,618	\$ 1,619	\$ 1,616	\$ 4,853
\$ 567	\$ 566	\$ 566	\$ 1,699
\$ 8,799	\$ 8,732	\$ 8,771	\$ 26,303
\$ 3,595	\$ 3,590	\$ 3,595	\$ 10,781
\$ 7,725	\$ 7,704	\$ 7,752	\$ 23,182
\$ 840	\$ 842	\$ 851	\$ 2,534
\$ 471	\$ 471	\$ 485	\$ 1,426
\$ 22,691	\$ 22,668	\$ 22,648	\$ 68,007
\$ 3,504	\$ 3,512	\$ 3,498	\$ 10,514

CY2007 Selected Tax Statistics and Estimates by County				
County	Assessed Value (Thousands) ⁽¹⁾			
	General Property		Net Public Utility	
	Gross	Net		
Macon	\$ 399,868	\$ 294,026	\$ 25,537	
Madison	\$ 766,461	\$ 593,658	\$ 44,109	
Marion	\$ 259,338	\$ 211,805	\$ 7,465	
McDuffie	\$ 591,656	\$ 493,532	\$ 19,195	
McIntosh	\$ 480,880	\$ 440,068	\$ 15,829	
Meriwether	\$ 612,036	\$ 455,131	\$ 25,177	
Miller	\$ 171,459	\$ 143,852	\$ 5,879	
Mitchell	\$ 596,291	\$ 448,593	\$ 26,971	
Monroe	\$ 787,313	\$ 689,737	\$ 492,558	
Montgomery	\$ 241,797	\$ 191,408	\$ 7,932	
Morgan	\$ 1,363,717	\$ 953,854	\$ 21,900	
Murray	\$ 1,030,561	\$ 936,781	\$ 31,854	
Muscogee	\$ 4,679,194	\$ 4,347,398	\$ 118,544	
Newton	\$ 3,158,884	\$ 2,720,515	\$ 55,775	
Oconee	\$ 1,814,079	\$ 1,466,905	\$ 24,527	
Oglethorpe	\$ 507,054	\$ 392,520	\$ 12,034	
Paulding	\$ 4,277,376	\$ 4,037,425	\$ 69,459	
Peach	\$ 596,970	\$ 510,728	\$ 16,919	
Pickens	\$ 1,387,914	\$ 1,206,485	\$ 33,864	
Pierce	\$ 415,656	\$ 348,686	\$ 16,376	
Pike	\$ 560,930	\$ 439,228	\$ 9,880	
Polk	\$ 953,809	\$ 823,832	\$ 89,214	
Pulaski	\$ 255,502	\$ 222,170	\$ 7,918	
Putnam	\$ 1,527,355	\$ 1,299,795	\$ 123,848	
Quitman	\$ 87,051	\$ 72,746	\$ 2,169	
Rabun	\$ 1,225,442	\$ 1,160,736	\$ 422,700	
Randolph	\$ 217,453	\$ 169,503	\$ 9,255	
Richmond	\$ 4,725,706	\$ 4,024,703	\$ 137,185	
Rockdale	\$ 3,089,021	\$ 2,740,675	\$ 73,105	
Schley	\$ 90,215	\$ 76,426	\$ 3,329	
Screven	\$ 435,275	\$ 362,569	\$ 20,587	

County 1% Tax Distribution (Thousands)					
LOST	SPLOST	ELOST	Total		
\$ 1,287	\$ 1,287	\$ 1,283	\$	\$	3,857
\$ 2,133	\$ 2,129	\$ 2,123	\$	\$	6,385
\$ 472	\$ 472	\$ 471	\$	\$	1,415
\$ 3,721	\$ 3,719	\$ 3,716	\$	\$	11,156
\$ 1,715	\$ 1,704	\$ 1,714	\$	\$	5,133
\$ 1,756	\$ 1,742	\$ 1,755	\$	\$	5,253
\$ 669	\$ 668	\$ 650	\$	\$	1,986
\$ 2,478	\$ 2,475	\$ 2,475	\$	\$	7,428
\$ 4,467	\$ 4,474	\$ 4,471	\$	\$	13,411
\$ 671	\$ 666	\$ 669	\$	\$	2,006
\$ 3,725	\$ 3,716	\$ 3,717	\$	\$	11,158
\$ 4,681	\$ 4,664	\$ 4,678	\$	\$	14,023
\$ 36,984	\$ 36,973	\$ 36,898	\$	\$	110,856
\$ 11,304	\$ 11,281	\$ 11,253	\$	\$	33,838
\$ 5,479	\$ 5,465	\$ 5,468	\$	\$	16,413
\$ 834	\$ 832	\$ 835	\$	\$	2,501
\$ 15,311	\$ 15,254	\$ 15,214	\$	\$	45,779
\$ 3,892	\$ 3,883	\$ 3,847	\$	\$	11,623
\$ 4,626	\$ 4,602	\$ 4,562	\$	\$	13,790
\$ 1,957	\$ 1,960	\$ 1,965	\$	\$	5,882
\$ 1,190	\$ 722	\$ 1,195	\$	\$	3,108
\$ 5,047	\$ 5,019	\$ 4,993	\$	\$	15,060
\$ 1,060	\$ 1,049	\$ 1,054	\$	\$	3,164
\$ 5,128	\$ 5,120	\$ 5,123	\$	\$	15,372
\$ 244	\$ 241	\$ 238	\$	\$	722
\$ 3,573	\$ 3,571	\$ 3,577	\$	\$	10,720
\$ 856	\$ 852	\$ 844	\$	\$	2,551
\$ 37,591	\$ 37,414	\$ 37,350	\$	\$	112,355
\$ 14,977 ^(iv)	\$ 16,853	\$ 16,755	\$	\$	48,585
\$ 395	\$ 392	\$ 304	\$	\$	1,090
\$ 1,413	\$ 1,407	\$ 1,397	\$	\$	4,216

CY2007 Selected Tax Statistics and Estimates by County				
County	Assessed Value (Thousands) ⁽¹⁾			
	General Property		Net Public Utility	
	Gross	Net		
Seminole	\$ 256,462	\$ 209,381	\$ 10,157	
Spalding	\$ 1,633,633	\$ 1,360,407	\$ 30,848	
Stephens	\$ 770,439	\$ 618,693	\$ 29,731	
Stewart	\$ 140,362	\$ 130,560	\$ 6,893	
Sumter	\$ 766,775	\$ 644,824	\$ 34,200	
Talbot	\$ 257,240	\$ 200,249	\$ 22,809	
Taliaferro	\$ 83,097	\$ 63,194	\$ 3,367	
Tattnall	\$ 342,616	\$ 305,554	\$ 20,515	
Taylor	\$ 194,877	\$ 162,948	\$ 16,570	
Telfair	\$ 290,745	\$ 249,388	\$ 12,106	
Terrell	\$ 289,438	\$ 220,385	\$ 11,707	
Thomas	\$ 1,214,341	\$ 1,080,773	\$ 26,013	
Tift	\$ 1,115,241	\$ 900,134	\$ 37,610	
Toombs	\$ 612,847	\$ 537,556	\$ 27,744	
Towns	\$ 957,889	\$ 857,982	\$ 11,105	
Treutlen	\$ 137,583	\$ 102,636	\$ 6,636	
Troup	\$ 1,982,063	\$ 1,691,764	\$ 43,547	
Turner	\$ 213,415	\$ 161,511	\$ 11,970	
Twiggs	\$ 206,189	\$ 178,139	\$ 16,764	
Union	\$ 1,394,030	\$ 1,181,895	\$ 16,167	
Upson	\$ 688,685	\$ 567,769	\$ 28,787	
Walker	\$ 1,462,938	\$ 1,226,805	\$ 32,391	
Walton	\$ 3,071,383	\$ 2,599,312	\$ 69,626	
Ware	\$ 654,253	\$ 577,082	\$ 76,266	
Warren	\$ 182,509	\$ 145,162	\$ 14,730	
Washington	\$ 793,707	\$ 673,447	\$ 43,064	
Wayne	\$ 595,439	\$ 517,857	\$ 27,401	
Webster	\$ 110,191	\$ 85,325	\$ 2,779	
Wheeler	\$ 143,323	\$ 112,663	\$ 9,684	
White	\$ 1,148,675	\$ 998,453	\$ 21,128	
Whitfield	\$ 3,390,820	\$ 3,209,799	\$ 84,191	

County 1% Tax Distribution (Thousands)			
LOST	SPLOST	ELOST	Total
\$ 1,140	\$ 1,136	\$ 1,154	\$ 3,431
\$ 9,337	\$ 9,213	\$ 9,335	\$ 27,884
\$ 3,807	\$ 3,785	\$ 3,804	\$ 11,397
\$ 388	\$ 392	\$ 397	\$ 1,176
\$ 4,389	\$ 4,381	\$ 4,372	\$ 13,142
\$ 679	\$ 679	\$ 687	\$ 2,045
\$ 107	\$ 113	\$ 113	\$ 333
\$ 1,794	\$ 1,792	\$ 1,801	\$ 5,386
\$ 907	\$ 911	\$ 910	\$ 2,728
\$ 1,220	\$ 1,217	\$ 1,218	\$ 3,655
\$ 996	\$ 996	\$ 992	\$ 2,984
\$ 7,963	\$ 6,237	\$ 7,883	\$ 22,083
\$ 8,942	\$ 8,939	\$ 8,936	\$ 26,817
\$ 4,823	\$ 4,808	\$ 4,808	\$ 14,439
\$ 2,310	\$ 2402 ^(v)	\$ 2,329	\$ 7,040
\$ 473	\$ 480	\$ 467	\$ 1,419
\$ 10,636	\$ 10,508	\$ 10,707	\$ 31,851
\$ 905	\$ 901	\$ 899	\$ 2,705
\$ 712	\$ 709	\$ 498	\$ 1,918
\$ 3,648	\$ 3,646	\$ 3,648	\$ 10,942
\$ 3,521	\$ 3,550	\$ 3,460	\$ 10,531
\$ 5,997	\$ 5,996	\$ 5,973	\$ 17,966
\$ 10,710	\$ 10,615	\$ 10,629	\$ 31,953
\$ 6,888	\$ 6,882	\$ 6,881	\$ 20,652
\$ 597	\$ 601	\$ 599	\$ 1,798
\$ 3,870	\$ 3,898	\$ 3,701	\$ 11,470
\$ 4,346	\$ 4,340	\$ 16	\$ 8,702
\$ 180	\$ 187	\$ 185	\$ 552
\$ 379	\$ 377	\$ 375	\$ 1,131
\$ 3,438	\$ 3,424	\$ 3,423	\$ 10,284
\$ 19,596	\$ 689	\$ 19,577	\$ 39,862

CY2007 Selected Tax Statistics and Estimates by County				
County	Assessed Value (Thousands) ⁽ⁱ⁾			
	General Property		Net Public Utility	
	Gross	Net		
Wilcox	\$ 153,971	\$ 129,995	\$ 8,702	
Wilkes	\$ 352,648	\$ 292,192	\$ 12,004	
Wilkinson	\$ 358,926	\$ 326,917	\$ 21,588	
Worth	\$ 504,080	\$ 392,405	\$ 18,954	
State Total	\$ 361,380,968.25	\$ 320,731,612	\$ 11,962,961	

⁽ⁱ⁾ Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

⁽ⁱⁱ⁾ \$100,633 in DeKalb HOST located in LOST column

⁽ⁱⁱⁱ⁾ \$124,679 in OTHER LOST for Fulton is located in SPLOST column.

^(iv) \$14,977 in HOST for Rockdale County located in LOST column

^(v) \$2,402 in OTHER LOST for Towns County is located in SPLOST column.

Source: Local Government Services, Georgia Department of Revenue

County 1% Tax Distribution (Thousands)			
LOST	SPLOST	ELOST	Total
\$ 474	\$ 471	\$ 471	\$ 1,415
\$ 1,202	\$ 1,201	\$ 1,192	\$ 3,595
\$ 1,641	\$ 1,639	\$ 1,634	\$ 4,915
\$ 1,705	\$ 1,698	\$ 1,695	\$ 5,098
\$ 1,377,651	\$ 1,444,416	\$ 1,645,569	\$ 4,467,635

Table 22

Three Economic Indicators by County with Rankings and Per Capita Amounts				
County	2006 Population Estimates	Master Economic Rank	2007 County 1% Distribution	
			(Thousands)	Rank
Appling	17,717	92	\$ 9,046	82
Atkinson	8,077	140	\$ 2,165	133
Bacon	10,319	126	\$ 3,889	115
Baker	3,933	154	\$ 751	154
Baldwin	45,564	43	\$ 20,628	44
Banks	16,179	102	\$ 10,079	80
Barrow	63,173	33	\$ 28,661	35
Bartow	90,374	27	\$ 66,165	15
Ben Hill	17,482	93	\$ 7,558	89
Berrien	16,682	95	\$ 5,182	104
Bibb	154,822	12	\$ 97,677	9
Bleckley	12,317	114	\$ 3,303	121
Brantley	15,401	105	\$ 3,981	113
Brooks	16,288	100	\$ 3,930	114
Bryan	28,792	56	\$ 13,632	60
Bulloch	64,762	31	\$ 31,816	32
Burke	22,654	78	\$ 6,029	98
Butts	23,103	76	\$ 13,057	64
Calhoun	6,137	148	\$ 1,504	145
Camden	47,005	42	\$ 17,829	49
Candler	10,300	127	\$ 4,346	110
Carroll	108,258	19	\$ 51,519	22
Catoosa	60,900	36	\$ 28,570	36
Charlton	10,770	121	\$ 3,539	119
Chatham	244,206	6	\$ 178,872	5
Chattahoochee	13,485	109	\$ 1,582	144
Chattooga	26,116	66	\$ 7,575	88
Cherokee	194,082	8	\$ 63,560	18
Clarke	111,692	18	\$ 63,694	17
Clay	3,187	155	\$ 1,333	150
Clayton	269,215	5	\$ 154,700	6

2006 AGI Reported on Georgia Returns		2007 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
\$ 217,364	99	\$ 620,793	79	\$ 511	\$ 12,269	\$ 35,039
\$ 75,549	143	\$ 121,354	149	\$ 268	\$ 9,354	\$ 15,025
\$ 125,270	122	\$ 196,195	136	\$ 377	\$ 12,140	\$ 19,013
\$ 36,352	153	\$ 120,172	150	\$ 191	\$ 9,243	\$ 30,555
\$ 565,190	51	\$ 1,010,892	59	\$ 453	\$ 12,404	\$ 22,186
\$ 264,370	91	\$ 519,160	87	\$ 623	\$ 16,340	\$ 32,089
\$ 1,096,600	31	\$ 1,911,963	32	\$ 454	\$ 17,359	\$ 30,266
\$ 1,640,091	23	\$ 2,973,580	23	\$ 732	\$ 18,148	\$ 32,903
\$ 211,616	101	\$ 362,648	107	\$ 432	\$ 12,105	\$ 20,744
\$ 206,417	103	\$ 292,283	117	\$ 311	\$ 12,374	\$ 17,521
\$ 2,637,706	13	\$ 3,703,330	18	\$ 631	\$ 17,037	\$ 23,920
\$ 164,383	111	\$ 208,443	133	\$ 268	\$ 13,346	\$ 16,923
\$ 186,233	107	\$ 303,749	115	\$ 258	\$ 12,092	\$ 19,723
\$ 168,490	109	\$ 335,904	109	\$ 241	\$ 10,344	\$ 20,623
\$ 575,665	49	\$ 1,131,279	54	\$ 473	\$ 19,994	\$ 39,291
\$ 822,355	39	\$ 1,622,470	35	\$ 491	\$ 12,698	\$ 25,053
\$ 280,549	87	\$ 1,624,916	34	\$ 266	\$ 12,384	\$ 71,728
\$ 327,156	77	\$ 618,067	80	\$ 565	\$ 14,161	\$ 26,753
\$ 61,205	149	\$ 143,686	145	\$ 245	\$ 9,973	\$ 23,413
\$ 584,764	47	\$ 1,602,594	36	\$ 379	\$ 12,440	\$ 34,094
\$ 117,511	125	\$ 212,025	132	\$ 422	\$ 11,409	\$ 20,585
\$ 1,795,719	21	\$ 2,607,493	28	\$ 476	\$ 16,587	\$ 24,086
\$ 902,135	35	\$ 1,437,945	42	\$ 469	\$ 14,813	\$ 23,612
\$ 103,157	132	\$ 311,999	113	\$ 329	\$ 9,578	\$ 28,969
\$ 4,772,793	6	\$11,802,753	5	\$ 732	\$ 19,544	\$ 48,331
\$ 30,418	156	\$ 60,412	159	\$ 117	\$ 2,256	\$ 4,480
\$ 290,470	86	\$ 532,993	85	\$ 290	\$ 11,122	\$ 20,409
\$ 4,956,193	5	\$ 7,750,702	8	\$ 327	\$ 25,537	\$ 39,935
\$ 1,629,191	24	\$ 3,239,502	22	\$ 570	\$ 14,586	\$ 29,004
\$ 29,527	157	\$ 82,088	154	\$ 418	\$ 9,265	\$ 25,757
\$ 3,278,241	10	\$ 8,471,180	6	\$ 575	\$ 12,177	\$ 31,466

Three Economic Indicators by County with Rankings and Per Capita Amounts				
County	2006 Population Estimates	Master Economic Rank	2007 County 1% Distribution	
			(Thousands)	Rank
Clinch	6,934	144	\$ 2,252	132
Cobb	680,650	4	\$ 278,209	3
Coffee	39,805	50	\$ 18,089	47
Colquitt	44,217	45	\$ 16,659	51
Columbia	105,655	20	\$ 51,678	21
Cook	16,263	101	\$ 6,341	97
Coweta	114,178	17	\$ 62,962	19
Crawford	12,574	113	\$ 1,976	137
Crisp	21,917	81	\$ 13,623	61
Dade	16,002	103	\$ 7,879	87
Dawson	20,568	87	\$ 19,472	45
Decatur	28,356	58	\$ 15,641	53
Dekalb	730,455	3	\$ 211,827	4
Dodge	19,863	90	\$ 6,566	95
Dooly	11,717	116	\$ 4,883	108
Dougherty	95,160	23	\$ 54,338	20
Douglas	118,835	16	\$ 68,359	13
Early	11,979	115	\$ 5,698	101
Echols	4,049	152	\$ 482	158
Effingham	48,492	40	\$ 31,698	33
Elbert	20,630	85	\$ 6,954	93
Emanuel	22,417	79	\$ 8,300	85
Evans	11,357	117	\$ 4,252	111
Fannin	22,250	80	\$ 12,333	66
Fayette	104,850	21	\$ 42,180	26
Floyd	95,076	24	\$ 41,512	27
Forsyth	148,307	13	\$ 96,326	10
Franklin	21,639	82	\$ 11,073	73
Fulton	964,649	1	\$ 612,235	1
Gilmer	28,044	61	\$ 14,969	56
Glascocock	2,711	156	\$ 750	155

2006 AGI Reported on Georgia Returns		2007 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
\$ 80,539	141	\$ 234,755	123	\$ 325	\$ 11,615	\$ 33,856
\$18,395,888	2	\$29,027,515	3	\$ 409	\$ 27,027	\$ 42,647
\$ 535,982	53	\$ 800,173	67	\$ 454	\$ 13,465	\$ 20,102
\$ 531,783	55	\$ 752,567	69	\$ 377	\$ 12,027	\$ 17,020
\$ 2,525,259	14	\$ 3,657,913	19	\$ 489	\$ 23,901	\$ 34,621
\$ 202,339	105	\$ 318,975	112	\$ 390	\$ 12,442	\$ 19,614
\$ 2,341,881	17	\$ 3,840,088	17	\$ 551	\$ 20,511	\$ 33,632
\$ 168,133	110	\$ 279,773	119	\$ 157	\$ 13,372	\$ 22,250
\$ 272,623	90	\$ 511,238	89	\$ 622	\$ 12,439	\$ 23,326
\$ 200,343	106	\$ 406,003	101	\$ 492	\$ 12,520	\$ 25,372
\$ 479,803	58	\$ 1,249,080	47	\$ 947	\$ 23,328	\$ 60,729
\$ 431,772	61	\$ 744,232	71	\$ 552	\$ 15,227	\$ 26,246
\$15,038,623	4	\$24,283,327	4	\$ 290	\$ 20,588	\$ 33,244
\$ 233,263	97	\$ 370,260	105	\$ 331	\$ 11,744	\$ 18,641
\$ 145,566	115	\$ 253,138	122	\$ 417	\$ 12,423	\$ 21,604
\$ 1,254,221	30	\$ 2,166,615	30	\$ 571	\$ 13,180	\$ 22,768
\$ 2,177,911	19	\$ 4,111,486	15	\$ 575	\$ 18,327	\$ 34,598
\$ 142,876	116	\$ 438,631	97	\$ 476	\$ 11,927	\$ 36,617
\$ 33,208	155	\$ 104,680	152	\$ 119	\$ 8,201	\$ 25,853
\$ 882,187	37	\$ 1,562,949	38	\$ 654	\$ 18,192	\$ 32,231
\$ 273,237	89	\$ 506,516	90	\$ 337	\$ 13,245	\$ 24,552
\$ 256,134	94	\$ 417,194	98	\$ 370	\$ 11,426	\$ 18,611
\$ 142,425	117	\$ 221,547	128	\$ 374	\$ 12,541	\$ 19,508
\$ 302,188	82	\$ 1,000,249	60	\$ 554	\$ 13,581	\$ 44,955
\$ 3,099,218	11	\$ 4,792,925	12	\$ 402	\$ 29,559	\$ 45,712
\$ 1,548,696	25	\$ 2,679,203	26	\$ 437	\$ 16,289	\$ 28,180
\$ 4,675,548	7	\$ 8,368,692	7	\$ 650	\$ 31,526	\$ 56,428
\$ 301,134	83	\$ 627,610	78	\$ 512	\$ 13,916	\$ 29,004
\$32,543,712	1	\$51,351,954	1	\$ 635	\$ 33,736	\$ 53,234
\$ 421,213	63	\$ 1,184,883	50	\$ 534	\$ 15,020	\$ 42,251
\$ 33,323	154	\$ 81,826	155	\$ 277	\$ 12,292	\$ 30,183

Three Economic Indicators by County with Rankings and Per Capita Amounts				
County	2006 Population Estimates	Master Economic Rank	2007 County 1% Distribution	
			(Thousands)	Rank
Glynn	73,429	30	\$ 50,927	23
Gordon	50,890	39	\$ 27,694	38
Grady	24,719	70	\$ 8,352	84
Greene	15,433	104	\$ 12,037	67
Gwinnett	749,836	2	\$ 305,378	2
Habersham	40,896	48	\$ 19,127	46
Hall	172,391	11	\$ 89,790	12
Hancock	9,427	131	\$ 1,645	143
Haralson	28,278	60	\$ 12,642	65
Harris	28,313	59	\$ 8,169	86
Hart	24,156	73	\$ 9,737	81
Heard	11,347	118	\$ 17,511	50
Henry	177,436	10	\$ 90,945	11
Houston	128,070	14	\$ 64,869	16
Irwin	10,240	128	\$ 1,972	138
Jackson	55,542	38	\$ 30,186	34
Jasper	13,416	110	\$ 3,285	122
Jeff Davis	13,225	112	\$ 5,994	99
Jefferson	16,561	98	\$ 6,785	94
Jenkins	8,636	137	\$ 2,266	131
Johnson	9,014	135	\$ 1,779	141
Jones	26,941	65	\$ 7,423	91
Lamar	16,639	96	\$ 4,853	109
Lanier	7,646	141	\$ 1,699	142
Laurens	47,096	41	\$ 26,303	40
Lee	32,157	53	\$ 10,781	75
Liberty	60,489	37	\$ 23,182	41
Lincoln	8,147	139	\$ 2,534	129
Long	11,178	119	\$ 1,426	146
Lowndes	100,364	22	\$ 68,007	14
Lumpkin	25,904	67	\$ 10,514	78

2006 AGI Reported on Georgia Returns		2007 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
\$ 1,743,695	22	\$ 5,337,407	11	\$ 694	\$ 23,747	\$ 72,688
\$ 791,111	40	\$ 1,512,300	39	\$ 544	\$ 15,546	\$ 29,717
\$ 292,207	85	\$ 571,610	82	\$ 338	\$ 11,821	\$ 23,124
\$ 397,491	64	\$ 1,472,831	41	\$ 780	\$ 25,756	\$ 95,434
\$16,649,176	3	\$30,454,140	2	\$ 407	\$ 22,204	\$ 40,614
\$ 606,456	46	\$ 1,271,038	45	\$ 468	\$ 14,829	\$ 31,080
\$ 3,676,667	8	\$ 6,518,278	9	\$ 521	\$ 21,327	\$ 37,811
\$ 96,708	135	\$ 300,201	116	\$ 174	\$ 10,259	\$ 31,845
\$ 397,337	65	\$ 660,954	74	\$ 447	\$ 14,051	\$ 23,373
\$ 643,346	45	\$ 1,074,785	57	\$ 289	\$ 22,723	\$ 37,961
\$ 336,326	76	\$ 864,461	66	\$ 403	\$ 13,923	\$ 35,787
\$ 142,160	118	\$ 375,488	104	\$ 1,543	\$ 12,528	\$ 33,091
\$ 3,632,839	9	\$ 6,406,708	10	\$ 513	\$ 20,474	\$ 36,107
\$ 2,206,804	18	\$ 3,320,029	20	\$ 507	\$ 17,231	\$ 25,924
\$ 117,837	124	\$ 202,328	134	\$ 193	\$ 11,507	\$ 19,759
\$ 1,010,095	33	\$ 2,140,760	31	\$ 543	\$ 18,186	\$ 38,543
\$ 216,031	100	\$ 445,359	96	\$ 245	\$ 16,102	\$ 33,196
\$ 162,873	112	\$ 259,316	121	\$ 453	\$ 12,316	\$ 19,608
\$ 206,862	102	\$ 410,823	100	\$ 410	\$ 12,491	\$ 24,807
\$ 82,765	139	\$ 225,098	126	\$ 262	\$ 9,584	\$ 26,065
\$ 86,351	137	\$ 162,058	141	\$ 197	\$ 9,580	\$ 17,978
\$ 475,780	59	\$ 750,160	70	\$ 276	\$ 17,660	\$ 27,845
\$ 236,271	96	\$ 449,292	94	\$ 292	\$ 14,200	\$ 27,002
\$ 78,850	142	\$ 162,040	142	\$ 222	\$ 10,313	\$ 21,193
\$ 684,684	43	\$ 1,146,213	52	\$ 558	\$ 14,538	\$ 24,338
\$ 554,648	52	\$ 787,032	68	\$ 335	\$ 17,248	\$ 24,475
\$ 534,530	54	\$ 1,134,811	53	\$ 383	\$ 8,837	\$ 18,761
\$ 104,595	131	\$ 286,303	118	\$ 311	\$ 12,838	\$ 35,142
\$ 90,359	136	\$ 215,543	131	\$ 128	\$ 8,084	\$ 19,283
\$ 1,462,355	28	\$ 2,541,760	29	\$ 678	\$ 14,571	\$ 25,325
\$ 429,751	62	\$ 1,129,384	55	\$ 406	\$ 16,590	\$ 43,599

Three Economic Indicators by County with Rankings and Per Capita Amounts				
County	2006 Population Estimates	Master Economic Rank	2007 County 1% Distribution	
			(Thousands)	Rank
Macon	13,569	108	\$ 3,857	116
Madison	27,602	62	\$ 6,385	96
Marion	7,048	143	\$ 1,415	149
McDuffie	21,561	83	\$ 11,156	72
McIntosh	11,133	120	\$ 5,133	105
Meriwether	22,995	77	\$ 5,253	103
Miller	6,132	149	\$ 1,986	136
Mitchell	23,757	74	\$ 7,428	90
Monroe	24,338	72	\$ 13,411	62
Montgomery	9,046	134	\$ 2,006	135
Morgan	17,754	91	\$ 11,158	71
Murray	40,655	49	\$ 14,023	58
Muscogee	191,840	9	\$ 110,856	8
Newton	90,728	26	\$ 33,838	29
Oconee	30,347	54	\$ 16,413	52
Oglethorpe	13,705	107	\$ 2,501	130
Paulding	119,859	15	\$ 45,779	25
Peach	25,192	69	\$ 11,623	68
Pickens	29,232	55	\$ 13,790	59
Pierce	17,443	94	\$ 5,882	100
Pike	16,565	97	\$ 3,108	124
Polk	40,925	47	\$ 15,060	55
Pulaski	9,772	130	\$ 3,164	123
Putnam	19,913	89	\$ 15,372	54
Quitman	2,649	157	\$ 722	156
Rabun	16,305	99	\$ 10,720	76
Randolph	7,346	142	\$ 2,551	128
Richmond	197,341	7	\$ 112,355	7
Rockdale	79,764	28	\$ 48,585	24
Schley	3,995	153	\$ 1,090	153
Screven	15,040	106	\$ 4,216	112

2006 AGI Reported on Georgia Returns		2007 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
\$ 115,196	128	\$ 319,563	111	\$ 284	\$ 8,490	\$ 23,551
\$ 395,719	66	\$ 637,766	77	\$ 231	\$ 14,337	\$ 23,106
\$ 85,320	138	\$ 219,270	130	\$ 201	\$ 12,106	\$ 31,111
\$ 299,259	84	\$ 512,727	88	\$ 517	\$ 13,880	\$ 23,780
\$ 160,642	114	\$ 455,897	93	\$ 461	\$ 14,429	\$ 40,950
\$ 315,443	78	\$ 480,308	91	\$ 228	\$ 13,718	\$ 20,887
\$ 72,089	144	\$ 149,731	144	\$ 324	\$ 11,756	\$ 24,418
\$ 248,001	95	\$ 475,564	92	\$ 313	\$ 10,439	\$ 20,018
\$ 580,418	48	\$ 1,182,295	51	\$ 551	\$ 23,848	\$ 48,578
\$ 98,001	134	\$ 199,341	135	\$ 222	\$ 10,834	\$ 22,036
\$ 391,877	67	\$ 975,754	61	\$ 628	\$ 22,073	\$ 54,960
\$ 504,401	57	\$ 968,635	62	\$ 345	\$ 12,407	\$ 23,826
\$ 2,913,282	12	\$ 4,465,942	13	\$ 578	\$ 15,186	\$ 23,280
\$ 1,519,674	27	\$ 2,776,290	25	\$ 373	\$ 16,750	\$ 30,600
\$ 964,445	34	\$ 1,491,432	40	\$ 541	\$ 31,781	\$ 49,146
\$ 204,965	104	\$ 404,554	102	\$ 183	\$ 14,955	\$ 29,519
\$ 2,344,348	41	\$ 4,106,884	16	\$ 382	\$ 19,559	\$ 34,264
\$ 366,999	16	\$ 527,647	86	\$ 461	\$ 14,568	\$ 20,945
\$ 649,110	71	\$ 1,240,349	48	\$ 472	\$ 22,205	\$ 42,431
\$ 263,278	44	\$ 365,062	106	\$ 337	\$ 15,094	\$ 20,929
\$ 306,561	92	\$ 449,107	95	\$ 188	\$ 18,507	\$ 27,112
\$ 514,848	81	\$ 913,046	64	\$ 368	\$ 12,580	\$ 22,310
\$ 132,143	56	\$ 230,089	125	\$ 324	\$ 13,523	\$ 23,546
\$ 377,351	120	\$ 1,423,643	43	\$ 772	\$ 18,950	\$ 71,493
\$ 20,847	69	\$ 74,915	157	\$ 273	\$ 7,870	\$ 28,280
\$ 261,692	159	\$ 1,583,436	37	\$ 657	\$ 16,050	\$ 97,114
\$ 70,806	93	\$ 178,759	139	\$ 347	\$ 9,639	\$ 24,334
\$ 2,483,015	146	\$ 4,161,888	14	\$ 569	\$ 12,582	\$ 21,090
\$ 1,434,057	15	\$ 2,813,781	24	\$ 609	\$ 17,979	\$ 35,276
\$ 58,226	29	\$ 79,754	156	\$ 273	\$ 14,575	\$ 19,963
\$ 171,791	150	\$ 383,156	103	\$ 280	\$ 11,422	\$ 25,476

Three Economic Indicators by County with Rankings and Per Capita Amounts					
County	2006 Population Estimates	Master Economic Rank	2007 County 1% Distribution		
			(Thousands)	Rank	
Seminole	9,091	133	\$ 3,431	120	
Spalding	61,968	35	\$ 27,884	37	
Stephens	25,212	68	\$ 11,397	70	
Stewart	4,710	151	\$ 1,176	151	
Sumter	32,519	52	\$ 13,142	63	
Talbot	6,580	147	\$ 2,045	134	
Taliaferro	1,883	159	\$ 333	159	
Tattnall	23,130	75	\$ 5,386	102	
Taylor	8,645	136	\$ 2,728	126	
Telfair	13,251	111	\$ 3,655	117	
Terrell	10,433	123	\$ 2,984	125	
Thomas	44,713	44	\$ 22,083	42	
Tift	41,398	46	\$ 26,817	39	
Toombs	27,310	64	\$ 14,439	57	
Towns	10,620	122	\$ 7,040	92	
Treutlen	6,893	145	\$ 1,419	147	
Troup	62,748	34	\$ 31,851	31	
Turner	9,328	132	\$ 2,705	127	
Twiggs	10,351	124	\$ 1,918	139	
Union	20,396	88	\$ 10,942	74	
Upson	27,498	63	\$ 10,531	77	
Walker	63,876	32	\$ 17,966	48	
Walton	79,081	29	\$ 31,953	30	
Ware	35,483	51	\$ 20,652	43	
Warren	5,936	150	\$ 1,798	140	
Washington	20,570	86	\$ 11,470	69	
Wayne	28,598	57	\$ 8,702	83	
Webster	2,216	158	\$ 552	157	
Wheeler	6,831	146	\$ 1,131	152	
White	24,496	71	\$ 10,284	79	
Whitfield	91,872	25	\$ 39,862	28	

2006 AGI Reported on Georgia Returns		2007 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
\$ 115,284	108	\$ 219,537	129	\$ 377	\$ 12,681	\$ 24,149
\$ 887,241	127	\$ 1,391,255	44	\$ 450	\$ 14,318	\$ 22,451
\$ 337,376	36	\$ 648,423	76	\$ 452	\$ 13,382	\$ 25,719
\$ 45,744	75	\$ 137,453	147	\$ 250	\$ 9,712	\$ 29,183
\$ 380,525	152	\$ 679,024	73	\$ 404	\$ 11,702	\$ 20,881
\$ 81,371	68	\$ 223,058	127	\$ 311	\$ 12,366	\$ 33,899
\$ 16,863	140	\$ 66,561	158	\$ 177	\$ 8,955	\$ 35,348
\$ 223,552	160	\$ 326,069	110	\$ 233	\$ 9,665	\$ 14,097
\$ 111,705	98	\$ 179,518	138	\$ 316	\$ 12,921	\$ 20,766
\$ 114,922	130	\$ 261,493	120	\$ 276	\$ 8,673	\$ 19,734
\$ 118,985	129	\$ 232,092	124	\$ 286	\$ 11,405	\$ 22,246
\$ 698,139	123	\$ 1,106,786	56	\$ 494	\$ 15,614	\$ 24,753
\$ 573,891	42	\$ 937,744	63	\$ 648	\$ 13,863	\$ 22,652
\$ 345,182	50	\$ 565,300	83	\$ 529	\$ 12,639	\$ 20,699
\$ 162,101	73	\$ 869,087	65	\$ 663	\$ 15,264	\$ 81,835
\$ 62,598	113	\$ 109,273	151	\$ 206	\$ 9,081	\$ 15,853
\$ 1,017,431	148	\$ 1,735,311	33	\$ 508	\$ 16,215	\$ 27,655
\$ 98,996	32	\$ 173,480	140	\$ 290	\$ 10,613	\$ 18,598
\$ 117,283	133	\$ 194,903	137	\$ 185	\$ 11,331	\$ 18,829
\$ 314,122	126	\$ 1,198,062	49	\$ 536	\$ 15,401	\$ 58,740
\$ 340,929	79	\$ 596,555	81	\$ 383	\$ 12,398	\$ 21,694
\$ 834,905	74	\$ 1,259,195	46	\$ 281	\$ 13,071	\$ 19,713
\$ 1,533,692	38	\$ 2,668,939	27	\$ 404	\$ 19,394	\$ 33,749
\$ 438,789	26	\$ 653,348	75	\$ 582	\$ 12,366	\$ 18,413
\$ 67,536	60	\$ 159,892	143	\$ 303	\$ 11,377	\$ 26,936
\$ 310,120	147	\$ 716,510	72	\$ 558	\$ 15,076	\$ 34,833
\$ 353,666	80	\$ 545,259	84	\$ 304	\$ 12,367	\$ 19,066
\$ 28,303	72	\$ 88,104	153	\$ 249	\$ 12,772	\$ 39,758
\$ 48,940	158	\$ 122,347	148	\$ 166	\$ 7,164	\$ 17,911
\$ 372,201	151	\$ 1,019,581	58	\$ 420	\$ 15,194	\$ 41,622
\$ 1,814,777	70	\$ 3,293,991	21	\$ 434	\$ 19,753	\$ 35,854

Three Economic Indicators by County with Rankings and Per Capita Amounts				
County	2006 Population Estimates	Master Economic Rank	2007 County 1% Distribution	
			(Thousands)	Rank
Wilcox	8,628	138	\$ 1,415	148
Wilkes	10,341	125	\$ 3,595	118
Wilkinson	10,050	129	\$ 4,915	107
Worth	21,467	84	\$ 5,098	106
Other				
Total	9,342,080		\$4,467,635	

Aggregated Per Capita Amounts

Note: Population figures are estimated as at July 1, 2006 and counties are listed alphabetically.
 Sources: Population Division, U.S. Census Bureau and Local Government Services and Information Technology Division, Georgia Department of Revenue

2006 AGI Reported on Georgia Returns		2007 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
\$ 71,571	20	\$ 138,697	146	\$ 164	\$ 8,295	\$ 16,075
\$ 134,924	145	\$ 304,196	114	\$ 348	\$ 13,047	\$ 29,416
\$ 127,702	119	\$ 348,505	108	\$ 489	\$ 12,707	\$ 34,677
\$ 273,311	121	\$ 411,359	99	\$ 237	\$ 12,732	\$ 19,162
\$ 6,257,886	88					
\$193,127,039		\$332,694,569				
				\$ 478	\$ 20,673	\$ 35,612

Table 23

Millage Rates by County - Alphabetical

	CY2004	CY2005	CY2006	CY2007	CY2008
Appling	26.45	26.70	28.51	28.42	29.93
Atkinson	27.55	27.80	27.91	30.00	36.25
Bacon	27.00	27.25	26.64	27.75	33.78
Baker	26.12	26.37	26.26	24.61	27.87
Baldwin	24.37	24.62	23.62	25.12	29.73
Banks	23.69	23.94	20.35	20.30	20.80
Barrow	26.42	26.67	28.36	28.09	29.57
Bartow	27.69	27.94	27.39	26.68	28.27
Ben Hill	28.28	28.53	29.42	29.42	33.42
Berrien	26.00	26.25	32.25	32.25	37.95
Bibb	32.54	32.79	32.79	35.29	39.13
Bleckley	23.79	24.04	24.04	26.55	31.45
Brantley	36.80	37.05	29.85	31.87	33.39
Brooks	27.72	27.97	29.04	30.77	39.59
Bryan	23.24	23.49	20.34	20.73	24.37
Bulloch	18.92	19.17	19.17	20.64	24.92
Burke	27.16	21.70	21.58	22.49	28.82
Butts	31.87	32.12	33.23	33.23	33.23
Calhoun	35.24	35.49	35.01	25.35	33.52
Camden	26.88	27.13	27.00	27.00	28.94
Candler	28.38	28.63	27.16	24.24	27.33
Carroll	24.60	24.85	24.85	26.85	31.55
Catoosa	18.71	18.96	21.38	22.21	25.29
Charlton	41.29	41.54	41.60	32.45	36.58
Chatham	32.43	32.86	31.20	28.88	25.72
Chattahoochee	20.47	20.72	22.36	26.56	26.56
Chattooga	19.25	19.50	18.66	19.05	23.35
Cherokee	26.59	26.84	26.50	26.25	29.03
Clarke	32.80	33.05	33.05	33.05	34.52
Clay	29.83	30.08	30.08	30.08	37.92
Clayton	26.70	26.95	29.01	28.62	34.16

Millage Rates by County - Alphabetical

	CY2004	CY2005	CY2006	CY2007	CY2008
Clinch	36.81	37.06	41.23	30.88	36.25
Cobb	26.97	29.87	29.75	28.75	32.65
Coffee	22.31	22.56	22.57	23.46	28.05
Colquitt	26.44	26.69	26.71	26.40	34.13
Columbia	26.56	26.81	26.81	26.98	28.08
Cook	23.21	23.47	23.97	23.97	31.46
Coweta	26.24	26.49	27.49	28.49	31.77
Crawford	31.00	31.25	31.25	25.83	28.72
Crisp	30.11	30.36	29.61	28.79	31.56
Dade	18.54	18.79	17.23	19.23	21.88
Dawson	22.18	22.43	22.43	22.43	22.43
Decatur	21.59	21.84	21.65	21.65	23.47
Dekalb	38.46	38.71	39.30	39.30	39.90
Dodge	20.25	20.50	19.05	19.95	24.28
Dooly	31.41	31.66	31.66	31.66	35.82
Dougherty	42.95	40.18	43.16	37.87	38.50
Douglas	26.65	26.90	28.79	27.81	31.25
Early	28.77	29.02	31.75	22.80	26.30
Echols	31.81	32.06	32.47	30.42	30.42
Effingham	30.30	30.55	30.75	29.91	31.55
Elbert	25.76	26.01	24.60	25.23	25.59
Emanuel	22.66	22.91	23.84	23.58	28.87
Evans	18.40	18.65	18.64	19.65	23.76
Fannin	19.92	20.17	20.17	17.36	21.44
Fayette	30.63	30.88	30.19	30.38	31.91
Floyd	29.51	29.76	29.68	29.36	29.72
Forsyth	22.63	22.88	22.63	22.53	22.53
Franklin	19.29	19.54	18.99	21.22	26.74
Fulton	34.48	34.73	35.56	34.28	36.52
Gilmer	24.66	24.91	21.66	21.16	22.33
Glascocock	33.57	33.82	33.82	27.53	30.33

Millage Rates by County - Alphabetical

	CY2004	CY2005	CY2006	CY2007	CY2008
Glynn	23.06	23.31	22.51	21.50	24.10
Gordon	24.15	24.40	27.22	26.73	29.78
Grady	23.55	23.80	21.80	22.55	27.13
Greene	17.83	18.08	13.54	13.98	15.68
Gwinnett	32.02	32.27	32.10	31.88	34.91
Habersham	23.12	23.37	27.17	22.85	30.56
Hall	24.41	24.66	25.55	23.77	25.78
Hancock	39.38	39.63	39.34	40.18	48.20
Haralson	24.80	25.05	25.03	24.94	31.13
Harris	24.46	24.71	24.71	24.28	30.99
Hart	17.58	17.83	17.32	18.25	22.37
Heard	22.32	22.57	23.57	22.56	23.41
Henry	36.70	36.95	37.51	37.51	30.86
Houston	24.60	24.85	23.26	23.35	24.56
Irwin	30.53	30.78	30.78	29.39	36.82
Jackson	31.29	31.54	31.23	32.55	32.58
Jasper	26.97	27.22	28.60	28.71	31.22
Jeff Davis	23.68	23.93	24.98	24.97	26.64
Jefferson	27.24	27.49	26.12	26.25	33.83
Jenkins	27.42	27.67	26.50	20.30	24.34
Johnson	25.71	25.96	26.00	21.92	27.39
Jones	29.32	29.57	34.52	29.62	35.67
Lamar	23.47	23.72	25.19	24.99	27.67
Lanier	33.89	34.14	36.14	30.50	36.80
Laurens	19.70	19.95	18.50	18.48	22.68
Lee	31.99	32.24	27.77	27.77	31.10
Liberty	33.23	33.48	32.85	33.53	34.72
Lincoln	26.60	26.85	24.48	24.13	26.93
Long	33.62	33.87	34.27	34.27	34.27
Lowndes	24.01	24.26	24.26	24.96	24.49
Lumpkin	22.65	22.90	23.01	19.21	21.50

Millage Rates by County - Alphabetical

	CY2004	CY2005	CY2006	CY2007	CY2008
Macon	29.54	29.79	29.78	29.01	38.38
Madison	26.48	27.60	28.57	29.37	32.91
Marion	24.97	25.22	24.35	23.31	32.57
McDuffie	23.10	23.35	23.35	23.35	25.62
McIntosh	22.44	22.69	24.25	26.50	28.40
Meriwether	30.57	30.82	31.25	30.47	39.29
Miller	32.05	32.30	32.30	34.52	39.38
Mitchell	31.97	32.22	30.07	30.57	38.96
Monroe	24.70	24.95	24.95	25.35	27.27
Montgomery	25.33	25.58	27.08	23.17	24.92
Morgan	26.70	26.95	26.94	21.42	23.44
Murray	21.90	22.15	22.15	22.15	25.30
Muscogee	41.28	41.53	41.53	41.53	39.91
Newton	31.45	31.70	31.67	31.63	36.21
Oconee	25.13	25.38	26.18	24.73	27.18
Oglethorpe	23.87	21.12	25.07	25.99	28.59
Paulding	24.53	24.78	24.22	30.24	32.44
Peach	29.84	30.09	30.09	30.09	37.93
Pickens	21.28	21.53	21.73	20.85	22.66
Pierce	22.34	22.59	22.63	22.04	29.30
Pike	27.77	28.02	29.04	27.61	31.73
Polk	25.29	25.54	25.54	26.04	33.90
Pulaski	24.76	25.01	24.57	26.07	28.49
Putnam	20.10	20.35	18.74	17.01	17.01
Quitman	25.57	25.82	27.48	27.29	27.29
Rabun	17.40	17.65	17.86	17.69	21.87
Randolph	29.68	29.93	22.75	24.69	31.46
Richmond	26.41	26.66	29.20	29.61	30.54
Rockdale	36.30	36.55	36.08	36.08	40.84
Schley	30.26	30.51	30.84	33.00	35.00
Screven	25.70	25.95	20.40	21.07	24.07

Millage Rates by County - Alphabetical

	CY2004	CY2005	CY2006	CY2007	CY2008
Seminole	28.03	28.28	27.92	27.14	32.52
Spalding	35.31	35.56	35.50	35.99	38.19
Stephens	26.85	27.10	27.09	28.40	30.96
Stewart	26.94	27.19	27.09	25.85	37.51
Sumter	26.55	26.80	28.33	28.72	33.03
Talbot	30.33	30.58	30.08	30.08	38.43
Taliaferro	26.37	26.62	30.26	32.72	38.49
Tattnall	28.75	29.00	29.00	28.94	32.79
Taylor	24.11	24.36	24.21	24.71	31.18
Telfair	24.28	24.53	23.39	24.53	29.16
Terrell	31.53	31.78	34.78	30.59	34.37
Thomas	23.84	22.55	23.09	26.52	34.83
Tift	27.84	28.09	27.21	27.21	28.37
Toombs	19.36	19.61	17.80	21.38	24.79
Towns	11.71	9.63	9.36	8.54	10.14
Treutlen	26.43	26.68	24.25	24.61	27.16
Troup	29.41	29.66	29.66	29.66	34.24
Turner	32.70	32.95	32.95	33.45	41.15
Twiggs	36.18	36.43	36.43	36.43	39.60
Union	15.87	16.12	14.25	14.23	15.23
Upson	26.77	27.02	27.39	28.00	29.22
Walker	21.05	21.30	22.33	22.24	27.48
Walton	28.90	29.15	30.25	30.25	32.48
Ware	32.06	32.31	32.31	31.84	36.84
Warren	32.98	33.23	30.75	30.00	35.31
Washington	28.65	28.90	29.32	26.12	29.37
Wayne	34.34	34.59	37.75	39.75	44.93
Webster	37.77	38.02	37.93	27.77	29.14
Wheeler	30.99	31.24	29.13	31.92	32.47
White	21.77	22.02	22.23	22.68	25.33
Whitfield	21.58	21.83	21.65	20.71	24.59

Millage Rates by County - Alphabetical

	CY2004	CY2005	CY2006	CY2007	CY2008
Wilcox	29.61	29.86	31.11	31.11	36.15
Wilkes	25.19	25.44	23.80	26.75	33.41
Wilkinson	29.78	30.03	32.01	32.01	34.76
Worth	26.99	27.24	27.58	27.58	31.64

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 24

Millage Rates by County - Numerical

	CY2008		CY2008		CY2008
Towns	10.1420	Catoosa	25.2897	Emanuel	28.8667
Union	15.2290	Murray	25.3027	Camden	28.9429
Greene	15.6785	White	25.3323	Cherokee	29.0327
Putnam	17.0140	Elbert	25.5900	Webster	29.1440
Banks	20.8037	McDuffie	25.6167	Telfair	29.1637
Fannin	21.4400	Chatham	25.7239	Upson	29.2200
Lumpkin	21.5010	Hall	25.7841	Pierce	29.2996
Rabun	21.8657	Early	26.3000	Washington	29.3711
Dade	21.8800	Chattahoochee	26.5610	Barrow	29.5744
Gilmer	22.3263	Jeff Davis	26.6367	Floyd	29.7217
Hart	22.3700	Franklin	26.7355	Baldwin	29.7300
Dawson	22.4340	Lincoln	26.9320	Gordon	29.7793
Forsyth	22.5280	Grady	27.1343	Appling	29.9300
Pickens	22.6575	Treutlen	27.1635	Glascok	30.3315
Laurens	22.6816	Oconee	27.1778	Echols	30.4200
Chattooga	23.3518	Monroe	27.2667	Richmond	30.5358
Heard	23.4093	Quitman	27.2880	Habersham	30.5570
Morgan	23.4402	Candler	27.3340	Henry	30.8635
Decatur	23.4680	Johnson	27.3875	Stephens	30.9633
Evans	23.7600	Walker	27.4818	Harris	30.9922
Screven	24.0730	Lamar	27.6713	Lee	31.0993
Glynn	24.0962	Baker	27.8650	Haralson	31.1322
Dodge	24.2833	Coffee	28.0482	Taylor	31.1767
Jenkins	24.3365	Columbia	28.0820	Jasper	31.2167
Bryan	24.3743	Bartow	28.2678	Douglas	31.2490
Lowndes	24.4947	Tift	28.3710	Bleckley	31.4500
Houston	24.5644	McIntosh	28.4000	Randolph	31.4567
Whitfield	24.5872	Pulaski	28.4910	Cook	31.4576
Toombs	24.7860	Oglethorpe	28.5895	Carroll	31.5467
Montgomery	24.9155	Crawford	28.7205	Effingham	31.5475
Bulloch	24.9198	Burke	28.8204	Crisp	31.5593

Millage Rates by County - Numerical

	CY2008		CY2008		CY2008
Worth	31.6380	Wilkinson	34.7636	Brooks	39.5850
Pike	31.7250	Thomas	34.8317	Twiggs	39.5967
Coweta	31.7667	Gwinnett	34.9078	Muscogee	39.9100
Fayette	31.9054	Schley	35.0000	Rockdale	40.8400
Paulding	32.4365	Warren	35.3065	Turner	41.1475
Wheeler	32.4650	Jones	35.6710	Wayne	44.9270
Walton	32.4758	Dooly	35.8220	Dekalb	45.6568
Seminole	32.5233	Wilcox	36.1456	Hancock	48.2020
Marion	32.5705	Newton	36.2134		
Jackson	32.5755	Atkinson	36.2520		
Cobb	32.6533	Clinch	36.2530		
Tattnall	32.7883	Fulton	36.5212		
Madison	32.9083	Charlton	36.5777		
Sumter	33.0320	Lanier	36.7950		
Butts	33.2320	Irwin	36.8150		
Brantley	33.3895	Ware	36.8430		
Wilkes	33.4130	Stewart	37.5117		
Ben Hill	33.4200	Clay	37.9205		
Calhoun	33.5210	Peach	37.9290		
Bacon	33.7800	Berrien	37.9500		
Jefferson	33.8343	Spalding	38.1875		
Polk	33.8972	Macon	38.3760		
Colquitt	34.1345	Talbot	38.4297		
Clayton	34.1591	Taliaferro	38.4933		
Troup	34.2350	Dougherty	38.5000		
Long	34.2700	Mitchell	38.9583		
Terrell	34.3690	Bibb	39.1307		
Clarke	34.5175	Meriwether	39.2927		
Liberty	34.7215	Miller	39.3760		

Source: Motor Vehicle Division, Georgia Department of Revenue

Homeowner’s Tax Relief Grant

Georgia’s Homeowner’s Tax Relief Grant was passed by the Georgia legislature in 1999. It provides homeowners with property tax relief for state, county, school, special district and city property taxes. Currently, the credit is equivalent to an additional \$8,000 homestead exemption.

The total credit amount is deducted directly from a homeowner’s property tax bill. The enabling legislation requires the following statement be printed on each tax bill: “This reduction in your bill is the result of homeowner’s tax relief enacted by the Governor and the General Assembly of the State of Georgia.”

Homeowners who qualify for homestead exemption are automatically eligible to receive the homeowner’s tax relief credit. The Local Government Services Division manages the Homeowner Tax Relief Grant for the state and makes distributions to the local taxing authorities.

Since its inception, state government has reimbursed local taxing authorities for the revenue lost due to the tax credit.

Table 25

Net HTRG Revenue Totals (Millions)					
	FY2004	FY2005	FY2006	FY2007	FY2008
Net HTRG Revenue	\$ 389	\$ 399	\$ 414	\$ 421	\$ 425
School Revenue	\$ 206	\$ 211	\$ 217	\$ 221	\$ 224
County Revenue	\$ 142	\$ 146	\$ 154	\$ 156	\$ 157
City Revenue	\$ 41	\$ 42	\$ 43	\$ 44	\$ 45
State Revenue	\$ 4	\$ 4	\$ 4	\$ 4	\$ 3

Footnotes: In FY2001 Grant was based on \$4,000, In FY2002 grant was based on \$6,000 and for FY2003-FY2008 grant was based on \$8,000 values to the home owner.
 Source: Local Government Services Division and Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Motor Vehicle Division

The Motor Vehicle Division (MVD) issues license plates, Georgia Certificate of Title, and records liens and security interest information on all vehicles registered in Georgia.

MVD examines legal documents for issuance of a certificate from Georgia and Out-of-State Titles, court orders and judgments, title bonds, and salvage inspections.

The Commercial Vehicle Unit registers motor carriers operating motor vehicles weighing 26,001 pounds or more that travel in two or more states under the International Registration Plan. The Unit is also responsible for registering motor carriers operating under the International Fuel Tax Agreement and issuing intrastate permits such as a Motor Carrier of Property Permit and a Class IE Permit.

The Motor Vehicle Call center receives more than 1,000 calls daily requesting assistance in interpreting and complying with state and federal laws concerning Georgia title and registration.

The Motor Vehicle Inspection Unit inspects vehicles that are “salvage,” “rebuilt,” and “assembled.”

2008 Division Highlights:

- *Awarded Governor’s Customer Team Award for the Ft. Benning Temporary Tag Office.*
- *Started Rapid Process Improvement which reduces number of days to process a title from 35 to five days and reduces title-processing staff by 50 percent.*
- *Installed new call center equipment (ACD) which*
 1. *Enhances customer service.*
 2. *Handles 400,000 calls annually.*
 3. *Reduced waiting times by 30 percent.*
- *Restructured MVD warehouse inventory.*
- *Began issuing redesigned license plate decals which are larger, easier to read, and provide improved security.*
- *Initiated Electronic Lien and Title Program*
 1. *Titles electronically sent to financial institution.*
 2. *Eliminates titles lost in mail.*
 3. *Eliminates at least one printed title in the title history.*
 4. *Enhances security.*
 5. *Saves stationery, envelopes, and postage costs.*
- *Bulk Filing for large Commercial Vehicle Registration Carriers*
 1. *Eliminates paper application process.*
 2. *Reduces data entry errors.*
 3. *Faster processing for invoicing and payments.*
 4. *Invoice payments can be sent over a secure internet site.*

Table B.4

Motor Vehicle Division Seminars

Date	Location	Attendees
Georgia Registration and Title Information System ("GRATIS")		
July 17 - 19, 2007	Tradeport	3
August 14 - 16, 2007	Tradeport	9
September 11 - 13, 2007	Tradeport	6
October 16 - 18, 2007	Tradeport	14
November 6 - 8, 2007	Tradeport	12
December 4 - 6, 2007	Tradeport	8
January 8 - 10, 2008	Tradeport	3
February 5 - 7, 2008	Tradeport	5
March 11 - 13, 2008	Tradeport	9
April 8 - 10, 2008	Tradeport	12
April 25, 2008	Tradeport	24
June 3 - 5, 2008	Tradeport	13
Motor Vehicle Division ("MVD") Training		
July 11, 2007	Thomas County	13
July 12, 2007	Pulaski County	13
July 16, 2007	Tradeport	2
July 25, 2007	Tradeport	3
August 7, 2007	Burke County	17
August 8, 2007	Hart County	18
August 13, 2007	Tradeport	12
September 5, 2007	Glynn County	17
September 6, 2007	Laurens County	21
September 10, 2007	Tradeport	13
September 19, 2007	Tradeport	2
October 2, 2007	Catoosa County	18
October 3, 2007	Dawson County	13
October 15, 2007	Tradeport	19
October 24, 2007	Tradeport	14
November 5, 2007	Tradeport	13
November 28, 2007	Tradeport	10

Motor Vehicle Division Seminars

Date	Location	Attendees
Motor Vehicle Division ("MVD") Training Continued		
December 3, 2007	Tradeport	5
December 12, 2007	Tradeport	9
January 7, 2008	Tradeport	5
January 23, 2008	Quitman County	16
January 24, 2008	Muscogee County	12
February 4, 2008	Tradeport	10
February 20, 2008	Worth County	27
February 21, 2008	Troup County	15
March 10, 2008	Tradeport	16
March 26, 2008	Glynn County	26
March 27, 2008	Montgomery County	12
April 7, 2008	Tradeport	18
April 23, 2008	Screven County	12
April 24, 2008	Putnam County	12
June 2, 2008	Tradeport	17
June 25, 2008	Habersham County	19
June 26, 2007	Forsyth County	12

Table A.5

Motor Vehicle Division Results and Performance Measures					
	FY2004	FY2005	FY2006	FY2007	FY2008
Salvage Inspection					
Number of rebuilt salvage vehicle reinspections	28,130	22,618	23,208	20,991	17,437
Tag and Title Registration					
▪ Commercial Truck Registration					
Number of interstate commercial vehicle registrations	-	-	45,102	45,526	43,751
▪ Motor Vehicle Registration					
Number of Motor Vehicles tag registrations processed (Millions)	-	-	8.2	8.4	8.5
Number of internet online motor vehicle title registrations	-	-	232,917 *	401,273 *	459,361
▪ Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ -	\$ -	\$ 250	\$ 294	\$ 295

Note: * These figures are restated as those previously published were not actual counts.
 Source: Motor Vehicle Division, Georgia Department of Revenue

Table 26.1

Number of Motor Vehicle Registrations and Tags Issued					
	FY2004	FY2005	FY2006	FY2007	FY2008
Registrations Issued	-	7,945,267	8,201,511	8,467,856	8,528,319
Tags Issued	-	2,320,689	2,910,967	2,851,018	2,692,263

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 26.2

Number of Motor Vehicle Registrations Sold by Major Category					
	FY2004	FY2005	FY2006	FY2007	FY2008
Passenger Cars	-	5,016,645	5,173,865	5,342,863	5,382,277
Motorcycles	-	140,771	157,781	172,200	186,719
Trucks	-	1,868,887	1,916,680	1,950,507	1,936,915
Trailers	-	889,943	921,636	967,470	985,871
Bus	-	28,779	31,318	34,614	36,331
Other	-	242	231	202	206
Total	-	7,945,267	8,201,511	8,467,856	8,528,319

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 27

Summary of Revenues from Motor Vehicle Tag, Title, and Related Items						
	FY2004	FY2005	FY2006	FY2007	FY2008	
Tags & Registration						
GRATIS	\$ -	\$195,432,438.40	\$196,131,501.55	\$190,592,800.89		\$193,437,010.13
Tradeport	\$ -	\$ 162,481.00	\$ 927,878.00	\$ 978,934.25		\$ 1,078,096.00
Refunds	\$ -	\$ (116,873.20)	\$ (182,594.00)	\$ (168,689.61)		\$ (157,417.85)
Tags & Registration Sub-total	\$ -	\$195,478,046.20	\$196,876,785.55	\$191,403,045.53		\$194,357,688.28
Titles						
GRATIS	\$ -	\$40,369,933.00	\$42,233,647.00	\$ 2,720,035.00		\$40,525,048.00
Tradeport	\$ -	\$10,056,016.00	\$10,298,124.00	\$ 9,884,023.35		\$ 9,497,026.00
Penalties	\$ -	\$ 760,500.00	\$ 754,250.00	\$ 123,450.00		\$ 668,560.00
Titles Sub-total	\$ -	\$51,186,449.00	\$53,286,021.00	\$52,727,508.35		\$50,690,634.00
Total Amount of Net Revenue *	\$ -	\$246,664,495.20	\$250,162,806.55	\$244,130,553.88		\$245,048,322.28

* Net revenue amounts take into account refunds, commissions retained by county tag agents and other accounting adjustments.
Source: Motor Vehicle Division, Georgia Department of Revenue

Table 28

FY2008 Motor Vehicle Division Production Report-Tradeport Facility			
Division/Section/Unit	# of Phone Calls Received Annually	# of Written Correspondence Received and/or Sent	# of Email Correspondence Received and/or Sent
Title Processing	17,823	44,017	1,200
Commercial Vehicles (IRP)	14,037	768	828
Quality Assurance	850	18,500	-
MVD Call Center	103,211	-	183,519
County Help Desk	85,179	5,027	-
Help Desk Administration	4,000	3,500	7,982 *
GRATIS Training	120	-	300
Dealer Registration/Special Tags	3,425	18,569	500
Research	6,000	12,229	1,440
Grand Totals	201,935	39,325	195,769

Note: Administrative Hearings figures are unavailable for FY2008, * The results provided are from our 'Contact Us' feature.
 Source: Motor Vehicle Division, Georgia Department of Revenue

Table 29

Lobby Customers at Tradeport Facility			
Customer Service Category	Arrived	Served	Workload Hours
Titles	54,667	54,204	7,448:05:30
Salvage & Bonds	14,365	14,127	3,295:16:14
ADA	6,818	6,550	916:55:38
Commercial Titles	40,375	39,937	8,892:04:10
Research	14,631	13,858	1,449:20:48
Quality Assurance	821	785	110:01:42
Commercial Vehicles Cashier	13,378	13,022	1,471:19:12
Commercial Vehicles Permitting	5,818	5,634	767:58:06
Commercial Vehicles Registration	10,727	10,302	744:30:02
Commercial Vehicles IFTA	4,943	4,792	887:28:52
Accounting	186	144	19:30:52
Insurance & Help Desk	1,276	1,208	151:20:28
Commercial Vehicles DOT	10	7	0:48:30
Dealer Tags	5,665	4,563	1,225:17:02
Grand Totals	173,680	169,133	27,379:57:06

Note: Park Research figures are unavailable for FY2008
 Source: Motor Vehicle Division, Georgia Department of Revenue

Alcohol and Tobacco Division

The Division is composed of two units: Law Enforcement Section and Licenses and Permits Section.

The Law Enforcement Section 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 Section also enforces the state's motor fuel and motor carrier laws. Criminal investigators conduct specialized investigations regarding licensing background checks and licensing violations, sales of alcoholic beverages and tobacco products to minors, and excise tax evasion on alcohol, tobacco, and certain motor fuel products. The agents also assist other state, local, and federal enforcement agencies in related investigative matters.

The Licenses and Permits Section is charged with receiving, processing, collecting, and maintaining excise tax reports for malt beverages, wines, distilled spirits, cigarettes, cigars, little cigars, and loose or smokeless tobacco. It is also responsible for receiving and processing applications for wholesalers, importers, brokers, and manufacturers of alcoholic beverages and tobacco products. Alcoholic beverage brand registrations and keg registration forms and decals are also processed by this section.

Alcohol Taxes

Georgia alcohol taxes are collected by the wholesaler at time of delivery to the retailer. The wholesaler remits all taxes collected to the Revenue Department. Georgia taxes alcoholic beverages as follows:

Distilled Spirits: Distilled spirits (less than 190 proof) manufactured within Georgia are taxed at 50 cents (excise tax) per liter. Distilled spirits manufactured outside Georgia are taxed at \$1 per liter. Alcohol (any product over 190 proof) manufactured inside Georgia is taxed at 70 cents per liter. Alcohol manufactured outside Georgia is taxed at \$1.40 per liter. Some localities collect a local tax, which can be up to 22 cents per liter.

Beer: The tax is \$1.08 per standard case of 24 twelve-ounce containers (4 ½ cents per can) plus a uniform local beer tax of \$1.20 per standard case (5 cents per can).

Wine: Table wines (14 percent or less alcohol by volume) manufactured inside Georgia are taxed at 11 cents per liter. Table wines manufactured outside Georgia are taxed at 40 cents per liter. Dessert wines (more than 14 percent, but not more than 21 percent alcohol by volume) manufactured inside Georgia are taxed at 27 cents per liter. Dessert wines manufactured outside the state are taxed at 67 cents per liter. Wine fortified with distilled spirits, which results in an alcohol content of more than 21 percent alcohol by volume, is taxed as distilled spirits. Some localities collect a local tax, which can be up to 22 cents per liter.

The licensed sale of alcoholic beverages commenced in Georgia in the mid-1930s following the nationwide repeal of Prohibition. Georgia is a “local option” state for the licensing and sale of alcoholic beverages. 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. Upon approval of the voters, the licensing, sale, and manufacture of distilled spirits is permitted provided the manufacturer, wholesaler, or retailer obtains an alcohol beverage license from the Department of Revenue and complies with all local licensing requirements.

Tobacco Taxes

Georgia’s state excise tax on cigarettes is 37 cents per pack of 20 (\$3.70 per carton). The state excise tax on cigars is 23 percent of the wholesaler’s cost. The state excise tax on loose or smokeless tobacco is 10 percent of the wholesaler’s cost.

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 41st nationwide.

In July 2003, the state began imposing an excise tax on loose and smokeless tobacco. It is based upon 10 percent of the wholesale cost price. Effective July 2003, the tax rate on “little cigars” (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each. The tax on all other cigars increased from 13 percent to 23 percent of the wholesale cost price.

Table A.6

Alcohol & Tobacco Results and Performance Measures					
	FY2004	FY2005	FY2006	FY2007	FY2008
Industry Regulations					
▪ Amusement Machines					
Number of amusement machines reviewed annually for compliance	-	8,764	8,312	2,130	1,743
Number of amusement machines seized due to non-compliance	-	301	193	197	397
▪ Law Enforcement					
Number of citations issued	1,718	1,880	1,684	1,739	2,116
Percent of alcohol inspections where the operator is not in compliance with applicable law	17%	18%	15%	12%	8%
▪ Licenses & Permits					
Number of alcohol license investigations conducted	1,196	1,338	1,387	1,499	1,523
Number of executive orders served after administrative hearings	1,469	1,663	1,658	1,372	1,505
Underage Investigation					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	429	285	448	774	1,243
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	15%	16%	18%	12%	8%

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 30

Tax & Fee Collections by the Enforcement Unit of the Alcohol & Tobacco Division (Thousands)					
	FY2004	FY2005	FY2006	FY2007	FY2008
Delinquent Tax Collections	\$ 9,169	\$ 6,900	\$ 5,869	\$ 10,385	\$ 11,631
Fee Collections	\$ 278	\$ 142	\$ 123	\$ 118	\$ 137
Executive Orders / Administrative Penalties / Fines	\$ 600	\$ 733	\$ 576	\$ 520	\$ 528
Total Collections and Fines Paid	\$ 10,047	\$ 7,775	\$ 6,568	\$ 11,023	\$ 12,296

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 31

Alcohol & Tobacco Division Performance Figures					
	FY2004	FY2005	FY2006	FY2007	FY2008
Number of Alcohol Agents	28	32	30	30	28
Alcohol Inspections	3,761	3,247	3,630	3,561	4,085
Alcohol Investigations	1,184	1,334	1,377	1,499	1,523
Alcohol Citations	1,691	1,861	1,659	1,716	2,094
Underage Alcohol Investigations	1,970	1,851	2,530	2,556	4,202
Underage Alcohol Citations	306	284	537	774	1,154
Liquor License Investigations	2,096	1,921	2,530	2,652	1,523
Still Seizures	7	2	4	-	-
Tobacco Inspections	2,773	2,049	2,552	2,456	2,902
Tobacco Investigations	12	4	9	9	11
Tobacco Citations	27	18	25	23	22
Underage Tobacco Investigations	717	553	1,008	1,568	2,095
Executive Orders	1,469	1,663	1,658	1,372	1,505
Game Inspections	9,676	8,764	8,312	2,130	1,743
Felony Arrests	5	13	9	3	1
Misdemeanor Arrests	239	202	260	196	211
Dyed Fuel Inspections	-	-	2,006	4,349	5,253
Dyed Fuel Violations	-	-	115	158	151

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 32.1

Revenue from Selective Excise Taxes (Thousands)					
	FY2004	FY2005	FY2006	FY2007	FY2008
Beer					
Beer Taxes	\$ 86,707	\$ 82,175	\$ 86,313	\$ 85,956	\$ 88,260
Fines and Forfeitures	\$ 245	\$ 528	\$ 638	\$ 603	\$ 293
Refunds	\$ (7)	\$ (5)	\$ 2	\$ (3)	\$ (8)
Total	\$ 86,945	\$ 82,698	\$ 86,953	\$ 86,556	\$ 88,545
Tobacco					
Stamp Sales	\$ 229,530	\$ 249,016	\$ 243,680	\$ 242,805	\$ 239,796
Fines and Forfeitures	\$ 110	\$ 167	\$ 3	\$ 150	\$ 5
Refunds	\$ (87)	\$ (127)	\$ (141)	\$ (6)	\$ (178)
Total	\$ 229,553	\$ 249,056	\$ 243,542	\$ 242,949	\$ 239,623
Liquor					
Liquor Taxes	\$ 39,184	\$ 43,819	\$ 43,973	\$ 48,385	\$ 47,602
Fines and Forfeitures	\$ 147	\$ 163	\$ 12	\$ 58	\$ 251
Refunds	\$ (7)	\$ (5)	\$ (8)	\$ (1)	\$ (8)
Pre-License Investigations	N/A	\$ 85	\$ 47	\$ 289	\$ 69
Total	\$ 39,324	\$ 44,062	\$ 44,024	\$ 48,731	\$ 47,914
Motor Fuel					
Total	\$ 536,228	\$ 461,391	\$ 433,329	\$ 493,449	\$ 473,046
Wine					
Wine Taxes	\$ 23,690	\$ 24,061	\$ 25,854	\$ 25,733	\$ 28,880
Fines and Forfeitures	\$ 37	\$ 34	\$ 2	\$ 13	\$ -
Refunds	\$ (6)	\$ (4)	\$ (4)	\$ (2)	\$ (7)
Total	\$ 23,721	\$ 24,091	\$ 25,852	\$ 25,744	\$ 28,873
Selective Excise Taxes Total	\$ 915,771	\$ 861,298	\$ 833,700	\$ 897,429	\$ 878,001

Table 32.2

Revenue from Business License Fees (Thousands)						
	FY2004	FY2005	FY2006	FY2007	FY2008	
Beer Dealers						
License and Brand Registration	\$ 3	\$ 2	N/A	\$ 1	\$ -	
Wholesaler Licenses	\$ 33	\$ 15	N/A	\$ 21	\$ 31	
Retailer Licenses	\$ 793	\$ 559	N/A	\$ 397	\$ 88	
Special Permits	\$ 32	\$ 34	N/A	\$ 26	\$ 1	
Total	\$ 861	\$ 610	N/A	\$ 445	\$ 120	
Cigar and Cigarette Dealers						
Wholesaler, Manufacturer & Importer Licenses	\$ 19	\$ 14	\$ (231)	\$ 11	\$ 80	
Manufacturer Representative Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 19	\$ 14	\$ (231)	\$ 11	\$ 80	
Liquor Dealers						
License and Brand Registration	\$ 5	\$ 22	\$ 16	\$ 20	\$ 20	
Wholesaler Licenses & Permits	\$ 42	\$ 15	\$ 5	\$ 47	\$ 31	
Retailer Licenses	\$ 558	\$ 417	\$ 194	\$ 253	\$ 6	
Special Permits	\$ 48	\$ 39	\$ 23	\$ 32	\$ -	
Retail In-Room Service License Fees	N/A	N/A	N/A	\$ 2	\$ -	
Total	\$ 653	\$ 493	\$ 238	\$ 354	\$ 57	
Wine Dealers						
License and Brand Registration	\$ 3	\$ 2	\$ 1	\$ 1	\$ -	
Wholesaler Licenses & Permits	\$ 36	\$ 20	\$ 13	\$ 31	\$ 38	
Retailer Licenses	\$ 675	\$ 478	\$ 205	\$ 349	\$ 5	
Special Permits	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Order Shipping	\$ 8	\$ 5	\$ 2	\$ 14	\$ 16	
Total	\$ 722	\$ 505	\$ 221	\$ 395	\$ 59	

Table 32.2 Continued

Revenue from Business License Fees (Thousands) Continued						
	FY2004	FY2005	FY2006	FY2007	FY2008	
Coin-Operated Amusement Machines						
Annual Licenses and Permit Fees	\$ 2,034	\$ 1,260	\$ 775	\$ 1,855	\$ 1,862	
Refunds	\$ (7)	\$ (3)	\$ -	\$ -	\$ (10)	
Total	\$ 2,027	\$ 1,257	\$ 775	\$ 1,855	\$ 1,852	
Commercial Business Licenses						
Licenses	\$ -	\$ -	\$ 46,512	\$ 39,733	\$ -	
Refunds	\$ -	\$ -	\$ (13,082)	\$ (9,870)	\$ -	
Total	\$ -	\$ -	\$ 33,430	\$ 29,863	\$ -	
Business Licenses Fees Total	\$ 4,282	\$ 2,879	\$ 34,433	\$ 32,923	\$ 2,168	

Note: Commercial Business Licenses figures were unavailable for FY2008. Selective Taxes have been adjusted for fines, penalties, forfeiture receipts and refunds.
 Source: Alcohol and Tobacco, Taxpayer Services and Information Technology Divisions of Georgia State Department of Revenue.

Table 33

Revenue and Number of Multiple Licenses						
Multiple Licenses	Retail		Special Permits		In-Room Services	
	Revenue (Thousands)	Number of Licensees	Revenue (Thousands)	Number of Licensees	Revenue (Thousands)	Number of Licensees
Beer & Wine	\$ 781	7,797	\$ -	26	\$ -	1
Beer & Liquor	\$ 12	79	\$ -	3	\$ -	-
Beer, Wine & Liquor	\$ 1,073	5,434	\$ 2	48	\$ 8	88
Wine & Liquor	\$ 3	17	\$ -	2	\$ -	-
Total	\$ 1,868	13,327	\$ 2	79	\$ 8	89

Note: Additional information provided due to multiple licenses issued in 2008. Some totals have been restated due to previous casting errors.
 Source: Alcohol and Tobacco, Taxpayer Services and Information Technology Divisions of Georgia State Department of Revenue.

Processing Center

The Processing Center performs frontline processing of all tax documents and paper check payments. On an annual basis, eight million tax returns are received and processed, 100 million pages of documents have images created, and more than \$6 billion in tax payments are deposited.

Additionally, more than 11 million pieces of outgoing mail are distributed annually. Included in this effort are refund checks, motor vehicle titles, and tax notices.

The Processing Center has a staff of 137 employees and augments staffing during peak periods with seasonal temporary labor.

The Processing Center's functions are performed in the following business units:

- **Mail Center** – receiving of incoming mail and processing of outgoing mail.
- **Mail Processing** – opening, sorting, extracting and scanning of mail.
- **Imaging** – high speed scanning of incoming mail.
- **Payment Processing** – remittance processing and depositing of all paper check payments.
- **Data Entry** – data capture of all tax returns via keying from paper and image.
- **Tax Verification** – verification and error correction of tax returns.

The processing of taxpayer payments, capturing of data, and imaging of documents are the primary responsibilities of the Processing Center. The images and data captured are made available in various databases to the Department's customer service representatives. Processing Center technology includes optical and intelligent character recognition, two-dimensional bar code, automated mail extraction and scanning equipment, high speed scanners, magnetic ink character recognition and encoding scanners, and multi-line optical character reader mail sorting equipment.

In addition, the Processing Center receives and processes all electronically filed returns.

2008 Processing Center Highlights:

- *Processed 4.2 million individual tax returns.*
- *Processed 2.8 million individual electronic returns.*
- *Processed 3.3 million individual refunds.*
- *Reduced processing time for depositing checks received from nine days average in CY2007 to four days average in CY2008.*
- *Improved depositing led to increase in interest earned of over \$1 million.*
- *Improved processing time for individual income tax refunds by one day with increased volume of five percent.*
- *Improved processing time for all outgoing mail to include refund checks, notices, and Motor Vehicle Division titles from an average of three days in CY2007 to a one day average in CY2008.*

Table A.7

Processing Center Results and Performance Measures					
	FY2004	FY2005	FY2006	FY2007	FY2008
Error Resolution					
Number of Sales Tax returns processed through Error Resolution (Thousands)	686	787	700	572	636
Percent of Sales Tax returns processed through Error Resolution	56.4%	56.3%	50.0%	48.0%	46.9%
Total number of Error Resolution staff (All tax types)	109	100	90	82	78
Money Deposits					
Average time lapse in days between receipts and deposit of check in a coupon payment	2	2.5	2	2.5	2
Average time lapse in days between receipts and deposit of check in a non-coupon payment	7	12.3	10	9	8
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 12	\$ 12.5	\$ 13	\$ 17.3	\$ 17.7
Returns Processing					
Number of documents processed (Millions)	7	7.9	7.9	7.9	8.7
Number of images created (Millions)	53	52.6	54	54	80
Percent of Individual Income tax non-paper returns processed	49.0%	59.8%	60.0%	68.2%	72.4%

Source: Processing Center and Accounting Unit, Finance Department, Georgia Department of Revenue

Table 34

Tax Returns Processed in Department of Revenue					
	CY2004	CY2005	CY2006	CY2007	CY2008
Individual Income Tax	3,787	3,886	3,939	4,196	4,226
Individual Amended Tax	99	123	133	183	101
Withholding Tax	2,377	2,589	2,305	3,238	2,737
Corporate Tax	309	326	337	239	239
Sales and Use Tax	1,404	1,313	1,357	1,267	1,198
Total of all tax types	7,976	8,237	8,071	9,123	8,501

Source: Information Technology Division, Georgia Department of Revenue - electronic returns

Compliance Division

The Compliance Division is responsible for ensuring taxpayer compliance with Georgia's tax laws. It is comprised of three units: Audit Unit, Collections Unit and Special Collections Unit. The Division also oversees the Department's 11 regional offices and conducts education seminars designed to educate taxpayers so they have a better understanding of Georgia's tax laws.

- **Audit Unit:** Performs audits within and outside Georgia. The types of tax audits include: individual and corporate income, international fuel tax agreement, motor fuel, sales and use, unclaimed property and withholding.
- **Collection Unit:** Continually examines taxpayer registrations, compliance with filing deadlines and collects delinquent accounts. The Unit is responsible for tax compliance for special events which often involve out-of-state-based or other businesses that are not registered in Georgia for the collection of sales and use tax. Each regional office monitors events in its region to ensure that sales and use tax is being properly collected and remitted.
- **Special Collections Unit:** Responsible for installment payment agreements, processing, offer in compromise applications, problem resolution, bankruptcy, and the Compliance Call Center. The Unit also provides taxpayer assistance with free income tax return preparations at various locations during the tax season.

2008 Division Highlights:

- *Offset more than 28,000 federal stimulus checks recovering more than \$8.4 million owed to the state by individuals because of unpaid taxes.*
- *Awarded contract and began development of Data Warehouse.*

The Compliance Division coordinates specialized initiatives designed to increase compliance utilizing the various collection tools available to the Department. The program(s) began in June 2004 and as of December 31, 2008, these initiatives have collected \$455.3 million. The initiatives include:

- **Alcohol and Automobile Dealer License Renewal Programs** - Money collected as a result of holding liquor license and automobile dealer license renewals until any outstanding tax obligation is satisfied

- **Treasury Offset Program** - Department forwards a list of delinquent taxpayers to the US Department of Treasury, which manages the program. Treasury in turn sends the Department all or part of an individual's federal income tax refund to satisfy the outstanding Georgia tax obligation.
- **Private Collection Agencies** - Companies under contract with the Department to collect delinquent liabilities.
- **Private Collection Agency Call Center** - Responsible for taking calls from taxpayer accounts assigned to a private collection agency. A series of notices are mailed which is the last action taken prior to forwarding the receivable to a private collection agency.
- **Internet List Collections** - Money collected as a result of posting names of delinquent taxpayers (individuals and businesses) on the Department's web site.
- **Individual Income Tax Delinquent Program** - Phase three of the Revenue Initiative Program that concentrates on increasing individual income tax delinquent investigations.
- **Tax Incentive Examination Program** - Phase four of the Revenue Initiative Program that increases corporate income tax audits focusing on tax credit

Table A.8

Compliance Results and Performance Measures					
	FY2004	FY2005	FY2006	FY2007	FY2008
Assessment					
Number of proposed assessments issued	237,456	240,000	230,000	245,012	329,535
Number of collections received during assessment phase	134	136	140	136	134
Audit					
Average revenue per audit hour (All tax types)	\$1,131	\$2,006	\$1,771	\$1,899	\$1,139
Percent of audits that find business not in compliance with the tax laws	45%	38%	42%	39%	39%
Collections					
Trust tax (sales and withholding) accounts collection cycle in days	165	165	165	165	165
Collections on delinquent and deficient accounts (Millions)	\$243	\$392	\$235	\$357	\$387

Source: Compliance Division, Georgia Department of Revenue

Table 35

Delinquent Tax Collections by Compliance Division Compared to Number of Accounts Processed					
	FY2004	FY2005	FY2006	FY2007	FY2008
Collections by Compliance (Thousands)	\$ 194,086	\$ 216,972	\$ 225,353	\$ 231,296	\$ 211,226
Number of Accounts Processed (Actual)	596,097	667,053	661,193	637,948	582,499

Source: Compliance Division, Georgia Department of Revenue

State Revenue Collections and Trends

Table 36

Revenue from Collection Initiatives (Millions): September 2003 thru June 2008	
Individual Income Tax	\$ 22.1
Internet listing of delinquent taxpayers	\$ 51.9
Private Collection Agencies & Call center	\$ 127.8
Treasury (IRS) Offset Program	\$ 132.8
Alcohol Program	\$ 67.9
Tax Incentive program	\$ 14.0
Total	\$ 416.5

Source: Compliance Division, Georgia Department of Revenue

Table 37

Cost of Collection Fees Collected (Thousands)					
	FY2004	FY2005	FY2006	FY2007	FY2008
Cost of Collection Fees Collected	\$ 8,038	\$ 9,697	\$ 10,989	\$ 12,012	\$ 11,806

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 38

Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution (Millions)					
	FY2004	FY2005	FY2006	FY2007	FY2008
Net State Collection	\$ 5,081	\$ 5,282	\$ 5,745	\$ 5,949	\$ 5,781
Distributions	\$ 3,398	\$ 3,745	\$ 4,311	\$ 4,725	\$ 4,832

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 39

CY2008 Refund History by Months						
Months	Individual		Corporate		Other (Sales Taxes)	
	Refunds (Thousands)	Number of Accounts	Refunds (Thousands)	Number of Accounts	Refunds (Thousands)	Number of Accounts
January	\$ 107,036	23,112	\$ 24,102	871	\$ 3,647	165
February	\$ 461,203	836,957	\$ 8,242	739	\$ 6,548	364
March	\$ 419,180	683,002	\$ 20,992	656	\$ 2,815	141
April	\$ 425,881	696,410	\$ 28,161	1,231	\$ 8,433	379
May	\$ 180,828	298,476	\$ 11,025	538	\$ 11,863	176
June	\$ 146,611	244,283	\$ 18,598	1,735	\$ 2,209	88
July	\$ 130,150	181,031	\$ 17,259	1,871	\$ 5,221	157
August	\$ 44,624	50,256	\$ 16,172	1,008	\$ 5,374	245
September	\$ 47,065	41,089	\$ 11,353	1,479	\$ 4,910	392
October	\$ 54,795	41,494	\$ 18,387	1,853	\$ 7,756	163
November	\$ 36,102	24,691	\$ 11,993	1,162	\$ 3,597,668	6,598
December	\$ 55,435	27,533	\$ 17,515	1,160	\$ 2,198	152

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 40

Net Revenue Collections by Georgia Department of Revenue (Unaudited)

Fiscal Year Collections (Thousands)					
	FY2004	FY2005	FY2006	FY2007	FY2008
Amount	\$13,582,389	\$14,693,214	\$16,393,752	\$ 17,639,834	\$17,449,859
Monthly Collections (Thousands)					
	FY2004	FY2005	FY2006	FY2007	FY2008
July	\$ 821,081	\$ 870,867	\$ 1,093,198	\$ 1,176,085	\$ 1,299,683
August	\$ 980,455	\$ 1,237,074	\$ 1,296,959	\$ 1,275,942	\$ 1,353,788
September	\$ 1,240,684	\$ 1,343,923	\$ 1,460,918	\$ 1,564,037	\$ 1,561,749
October	\$ 1,095,874	\$ 1,153,479	\$ 1,304,776	\$ 1,360,901	\$ 1,388,598
November	\$ 1,085,952	\$ 1,148,740	\$ 1,208,629	\$ 1,278,362	\$ 1,408,993
December	\$ 1,106,290	\$ 1,377,758	\$ 1,539,857	\$ 1,634,397	\$ 1,624,867
January	\$ 1,466,917	\$ 1,578,151	\$ 1,795,724	\$ 1,978,077	\$ 1,837,297
February	\$ 929,078	\$ 705,841	\$ 886,113	\$ 961,225	\$ 965,846
March	\$ 865,798	\$ 1,110,105	\$ 1,200,704	\$ 1,174,222	\$ 1,155,087
April	\$ 1,311,030	\$ 1,270,517	\$ 1,334,743	\$ 1,309,159	\$ 1,761,180
May	\$ 1,399,883	\$ 1,451,619	\$ 1,673,929	\$ 2,140,232	\$ 1,473,892
June	\$ 1,279,347	\$ 1,445,140	\$ 1,598,202	\$ 1,787,195	\$ 1,618,879

Note: The above figures have been restated. They are extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.
 Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 41

Trends in Georgia's State Tax Revenues by Major Sources (Thousands)

	FY2004	FY2005	FY2006	FY2007	FY2008
Other sources	\$ 467,665	\$ 557,883	\$ 883,973	\$ 968,045	\$ 1,003,093
Selective Sales Tax	\$ 913,377	\$ 860,319	\$ 833,010	\$ 918,288	\$ 877,381
General Sales and Use Tax	\$ 4,921,569	\$ 5,281,884	\$ 5,745,409	\$ 5,915,519	\$ 5,780,867
Individual and Corporate Tax	\$ 7,279,778	\$ 7,993,128	\$ 8,931,360	\$ 9,837,982	\$ 9,788,518
Total Taxes/Other Revenues	\$13,582,389	\$14,693,214	\$16,393,752	\$17,639,834	\$17,449,859

Note: Selective Sales Taxes (includes Motor Fuel Excise Tax and all Tobacco and Alcohol Taxes) Motor Fuel Excise tax was not separated from Motor Fuel Tax in FY2004. The above figures have been restated. They are extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.
 Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 42

Comparison of Net Collections and Population

	FY2004	FY2005	FY2006	FY2007	FY2008
Net Collections (Millions)	\$13,582	\$14,693	\$16,394	\$17,640	\$17,450
GA Population (Thousands)	8,935	9,133	9,364	9,545	9,707

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 43

Actual Department of Revenue Spending by Funding Source (Thousands)

	FY2004	FY2005	FY2006	FY2007	FY2008
Other funds	\$ 5,016	\$ 6,687	\$ 9,529	\$ 11,141	\$ 4,164
Collection Fees	\$ 8,038	\$ 9,706	\$ 10,985	\$ 10,938	\$ 10,039
Modernization	\$ 7,317	\$ 2,121	\$ -	\$ -	\$ -
State Funds	\$ 82,869	\$ 78,941	\$ 109,512	\$ 111,523	\$ 114,545

Source: Accounting Unit, Finance Department, Georgia Department of Revenue

Table 44.1

Changes in Major State Tax Revenues (Millions) - Collections					
	FY2004	FY2005	FY2006	FY2007	FY2008
Net Revenue Collections	\$ 13,582	\$ 14,693	\$ 16,394	\$ 17,640	\$ 17,450
General Sales and Use Tax	\$ 4,922	\$ 5,282	\$ 5,745	\$ 5,916	\$ 5,781
Motor Fuel Tax	\$ 536	\$ 461	\$ 433	\$ 493	\$ 473
Prepaid Motor Fuel Sale Tax	\$ 220	\$ 330	\$ 368	\$ 446	\$ 538
Individual Income Tax	\$ 6,583	\$ 7,281	\$ 8,041	\$ 8,821	\$ 8,845
Corporate Tax	\$ 495	\$ 712	\$ 890	\$ 1,017	\$ 943
Liquor, Beer, and Wine Tax	\$ 150	\$ 150	\$ 156	\$ 182	\$ 165
Cigar and Cigarette Tax	\$ 227	\$ 249	\$ 244	\$ 243	\$ 240
Motor Vehicle Fees	\$ -	\$ -	\$ 299	\$ 290	\$ 296
Other Revenues	\$ 449	\$ 228	\$ 217	\$ 232	\$ 169

Table 44.2

Changes in Major State Tax Revenues - Percentage Changes				
	FY04-05	FY05-06	FY06-07	FY07-08
Net Revenue Collections	8.18%	11.58%	7.60%	-1.08%
General Sales and Use Tax	7.31%	8.77%	2.98%	-2.28%
Motor Fuel Tax	-13.99%	-6.07%	13.86%	-4.06%
Prepaid Motor Fuel Sale Tax	50.00%	11.52%	21.20%	20.63%
Individual Income Tax	10.60%	10.44%	9.70%	0.27%
Corporate Tax	43.84%	21.21%	17.84%	-7.28%
Liquor, Beer, and Wine Tax	0.00%	4.00%	16.67%	-9.34%
Cigar and Cigarette Tax	9.69%	-2.01%	-0.41%	-1.23%
Motor Vehicle Fees	-	-	-3.01%	2.07%
Other Revenues	-49.22%	-4.82%	6.91%	-27.16%

Table 44.3

Changes in Major State Tax Revenues (Millions) - Absolute Changes

	FY04-05	FY05-06	FY06-07	FY07-08
Net Revenue Collections	\$ 1,111	\$ 1,701	\$ 1,246	\$ (190)
General Sales & Uses Tax	\$ 360	\$ 463	\$ 171	\$ (135)
Motor Fuel Tax	\$ (75)	\$ (28)	\$ 60	\$ (20)
Prepaid Motor Fuel Sale Tax	\$ 110	\$ 38	\$ 78	\$ 92
Individual Income Tax	\$ 698	\$ 760	\$ 780	\$ 24
Corporate Tax	\$ 217	\$ 151	\$ 154	\$ (74)
Liquor, Beer, and Wine Tax	\$ -	\$ 6	\$ 26	\$ (17)
Cigar and Cigarette Tax	\$ 22	\$ (5)	\$ (1)	\$ (3)
Motor Vehicle Fees	\$ -	\$ 299	\$ (9)	\$ 6
Other Revenues	\$ (221)	\$ (11)	\$ 15	\$ (63)

Note: The above figures have been restated. They are extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.
 Georgia Department of Revenue began collecting and reporting Motor Vehicle Tags, Title and Fees on July 1, 2005. These revenues were previously reported by the now disbanded Department of Motor Vehicle Safety (DMVS).
 Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 45.1

Revenue Collections (Thousands) - Corporate Tax

	FY2004	FY2005	FY2006	FY2007	FY2008
Corporate Net Worth Tax ⁽ⁱ⁾	\$ 31,539	\$ 30,799	\$ 36,114	\$ 31,872	\$ 41,733
Corporate Income Tax	\$ 680,089	\$ 840,065	\$ 1,009,762	\$ 1,174,181	\$ 1,048,669
Corporate Income Tax Refunds	\$ (230,681)	\$ (173,654)	\$ (171,278)	\$ (205,215)	\$ (163,789)
Financial Institution Business Occupation Tax	\$ 13,754	\$ 15,103	\$ 16,138	\$ 16,347	\$ 16,429
Total Corporate Tax	\$ 494,701	\$ 712,313	\$ 890,736	\$ 1,017,185	\$ 943,042

⁽ⁱ⁾ At the time of this report, most of the returns have been processed. A projection is made to determine the net worth for all returns based on prior year returns. This projection is based on returns filed in the fiscal year and not on actual collections.

Note: Georgia Department of Revenue collects Corporate Net Worth Tax in conjunction with Corporate Returns and Estimated Corporate payments on a daily basis. This is done with the intention to ease the burden on taxpayers and the Georgia Department of Revenue processing center.
 Source: Georgia Department of Revenue Corporate Tax System

Table 45.2

Revenue Collections (Thousands) - Individual Tax					
	FY2004	FY2005	FY2006	FY2007	FY2008
Individual Tax Returns	\$ 410,282	\$ 528,520	\$ 626,390	\$ 712,367	\$ 719,081
Individual Income Tax Assessments	\$ 162,808	\$ 158,257	\$ 152,862	\$ 167,640	\$ 208,527
Individual Estimated Payments	\$ 895,001	\$ 1,066,191	\$ 1,330,220	\$ 1,500,497	\$ 1,434,783
Individual Withholding	\$ 6,851,830	\$ 6,974,600	\$ 7,552,705	\$ 8,128,838	\$ 8,400,700
Non-Resident Composite Income Tax	\$ 29,599	\$ 43,408	\$ 43,988	\$ 61,026	\$ 75,654
Estimate Non-Resident Composite Income Tax	\$ -	\$ -	\$ 3,179	\$ 21,389	\$ (55)
Individual Income Tax Refunds	\$(1,580,247)	\$(1,510,768)	\$(1,693,953)	\$(1,801,914)	\$(2,031,471)
Fiduciary	\$ 15,804	\$ 20,607	\$ 25,233	\$ 30,954	\$ 38,257
Total Individual Tax	\$ 6,785,077	\$ 7,280,815	\$ 8,040,624	\$ 8,820,797	\$ 8,845,476

Table 45.3

Revenue Collections (Thousands) - Other Taxes					
	FY2004	FY2005	FY2006	FY2007	FY2008
Estate Tax	\$ 66,018	\$ 42,656	\$ 10,316	\$ 1,426	\$ 12
Property Tax	\$ 63,000	\$ 65,919	\$ 73,023	\$ 77,842	\$ 81,218
Sales and Use Taxes - Gross	\$ 4,921,569	\$ 5,281,884	\$ 10,205,112	\$ 10,770,909	\$ 10,693,537
Local Distributions	\$ -	\$ -	\$(4,345,970)	\$(4,757,333)	\$(4,831,802)
Sales Tax Refunds/Adjustments	\$ -	\$ -	\$(113,733)	\$ (98,057)	\$ (80,868)
Prepaid Motor Fuel Tax	\$ 219,484	\$ 330,386	\$ 368,009	\$ 445,586	\$ 538,156
Motor Fuel Excise Tax	\$ 536,228	\$ 461,391	\$ 433,329	\$ 493,449	\$ 473,046
Malt Beverage Excise Tax	\$ 86,699	\$ 82,169	\$ 86,331	\$ 85,953	\$ 88,251
Liquor Excise Tax	\$ 39,411	\$ 43,814	\$ 43,966	\$ 69,877	\$ 47,593
Wine Excise Tax	\$ 23,689	\$ 24,055	\$ 25,846	\$ 25,732	\$ 28,872
Tobacco Taxes	\$ 227,348	\$ 248,890	\$ 243,538	\$ 243,277	\$ 239,619
Motor Vehicle - Tag, Title, Fees	\$ -	\$ -	\$ 299,387	\$ 289,932	\$ 295,568
Total Other Taxes	\$ 6,183,446	\$ 6,581,164	\$ 7,329,154	\$ 7,648,593	\$ 7,573,202

Table 45.4

Revenue Collections (Thousands) - Business License Fees						
	FY2004	FY2005	FY2006	FY2007	FY2008	
Malt Beverage Licenses	\$ 871	\$ 611	\$ 280	\$ 445	\$ 594	
Liquor Licenses	\$ 647	\$ 498	\$ 240	\$ 585	\$ 933	
Undistributed Liquor Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	
Wine Licenses	\$ 723	\$ 509	\$ 228	\$ 396	\$ 535	
Tobacco Licenses	\$ 19	\$ 15	\$ (229)	\$ 11	\$ 16	
Coin Operated Amusement Machines	\$ 2,026	\$ 1,257	\$ 776	\$ 1,857	\$ 1,852	
Total Business License Fees	\$ 4,286	\$ 2,890	\$ 1,295	\$ 3,294	\$ 3,930	

Table 45.5

Revenue Collections (Thousands) - Earnings - General Government						
	FY2004	FY2005	FY2006	FY2007	FY2008	
Real Estate Transfer Tax Collection Costs	\$ 577	\$ 669	\$ 96	\$ 658	\$ 362	
Railroad Equipment Car Tax Collection Costs	\$ 55	\$ 61	\$ -	\$ -	\$ -	
Income Tax Checkoffs Collection Costs	\$ -	\$ 1	\$ -	\$ -	\$ -	
Out of State Contractors	\$ 11	\$ 2	\$ -	\$ -	\$ 7	
Liquor Pre-License Investigation Fees	\$ 92	\$ 86	\$ 48	\$ 288	\$ 69	
Public Service Commission Fees	\$ 1,060	\$ 1,100	\$ 1,050	\$ 1,048	\$ -	
Total Earnings - General Government	\$ 1,795	\$ 1,919	\$ 1,194	\$ 1,994	\$ 438	

Table 45.6

Revenue Collections (Thousands) - Other Fees

	FY2004	FY2005	FY2006	FY2007	FY2008
Fines and Penalties - Motor Carrier Citations	\$ 3	\$ (69)	\$ (1)	\$ -	\$ -
Fines and Penalties - Tobacco Citations	\$ 111	\$ 167	\$ 2	\$ 54,702	\$ 5
Fines and Penalties - Alcohol Citations	\$ 334	\$ 656	\$ 629	\$ 234	\$ 251
Forfeitures - Alcohol and Tobacco	\$ -	\$ -	\$ -	\$ 408	\$ 257
Unclaimed Property	\$ 59,249	\$ 71,649	\$ 64,284	\$ 84,222	\$ 76,433
Motor Vehicle Licenses & Permits	\$ 307	\$ 271	\$ 179	\$ 372	\$ 494
Penalties and Interest - Property Tax	\$ 678	\$ 572	\$ 19	\$ 267	\$ 226
Penalties and Interest - FiFa	\$ 18,510	\$ 22,780	\$ 25,005	\$ 26,286	\$ 23,234
Penalties and Interest - Motor Fuel	\$ 283	\$ (1,631)	\$ 3,106	\$ 443	\$ 880
Penalties and Interest - Alcoholic Beverages	\$ 88	\$ 67	\$ 7	\$ 31	\$ 36
Penalties and Interest - Cigarette	\$ -	\$ (4,520)	\$ -	\$ -	\$ -
Delinquent Tax Collections Fees	\$ (7,897)	\$ (5,574)	\$ (10,203)	\$ (12,011)	\$ (11,805)
Motor Vehicle Tags and Titles	\$ -	\$ 2	\$ -	\$ -	\$ -
Unallocated Tax	\$ 17,224	\$ 27,856	\$ 44,215	\$ (10,309)	\$ (7,653)
Unallocated Fees	\$ 310	\$ 1,887	\$ 3,507	\$ 1,394	\$ 1,413
Other	\$ 23,884	\$ -	\$ -	\$ 1,932	\$ -
Total Other Fees	\$ 113,084	\$ 114,113	\$ 130,749	\$ 147,971	\$ 83,771

Table 45.7

Revenue Collections (Thousands) - Total Revenue Collections					
	FY2004	FY2005	FY2006	FY2007	FY2008
Corporate Tax	\$ 494,701	\$ 712,313	\$ 890,736	\$ 1,017,185	\$ 943,042
Individual Tax	\$ 6,785,077	\$ 7,280,815	\$ 8,040,624	\$ 8,820,797	\$ 8,845,476
Other Taxes	\$ 6,183,446	\$ 6,581,164	\$ 7,329,154	\$ 7,648,593	\$ 7,573,202
Total Taxes	\$13,463,224	\$14,574,292	\$16,260,514	\$17,486,575	\$17,361,720
Total Business License Fees	\$ 4,286	\$ 2,890	\$ 1,295	\$ 3,294	\$ 3,930
Total Earnings - General Government	\$ 1,795	\$ 1,919	\$ 1,194	\$ 1,994	\$ 438
Total Other Fees	\$ 113,084	\$ 114,113	\$ 130,749	\$ 147,971	\$ 83,771
Total other Fees and Funds	\$ 119,165	\$ 118,922	\$ 133,238	\$ 153,259	\$ 88,139
Total Revenue Collections	\$13,582,389	\$14,693,214	\$16,393,752	\$17,639,834	\$17,449,859

Note: The above figures have been restated. They are extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.
 Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 46

Trend in Georgia's State Tax Revenues by Major Sources (Unaudited and Millions)					
	FY2004	FY2005	FY2006	FY2007	FY2008
Department of Revenue	\$ 13,582	\$ 14,693	\$ 16,394	\$ 17,640	\$ 17,450
Other Agencies	\$ 435	\$ 549	\$ 213	\$ 341	\$ 246
Grand Total	\$ 14,017	\$ 15,242	\$ 16,607	\$ 17,981	\$ 17,696
General Sales and Use	\$ 4,922	\$ 5,282	\$ 5,746	\$ 5,916	\$ 5,781
Selective Sales Taxes ⁽ⁱ⁾	\$ 913	\$ 860	\$ 833	\$ 918	\$ 877
Income Taxes	\$ 7,279	\$ 7,993	\$ 8,931	\$ 9,838	\$ 9,789
Other Taxes or Fees	\$ 903	\$ 1,107	\$ 1,097	\$ 1,309	\$ 1,249
Contribution of Department of Revenue to total state revenue	97%	96%	99%	98%	99%
Contribution of Other Agencies total state revenue	3%	4%	1%	2%	1%

⁽ⁱ⁾ Selective Taxes are made up of Motor Fuel Excise, Tobacco and Alcohol Taxes.

Note: The above figures have been restated. They have been extracted from the Office of Treasury and Fiscal Services and the Georgia Department of Revenue's annual Revenue Collection press releases published during the relevant years.
 Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and the State of Georgia Office of Treasury and Fiscal Services (OFTS)

Legislative Summary for Enacted Legislation

Alcohol

HB 393 (O.C.G.A. §§ 3-6-21.1 and 3-6-21.3) Relates to farm wineries for the purpose of allowing sales, ordering and shipments of bulk and package wines by out-of-state farm wineries and domestic farm wineries. Removes the basic differences between in-state and out-of-state farm wineries. Effective date: July 1, 2008.

HB 1061 (O.C.G.A. § 3-6-31) Removes the limit of 50 cases of wine shipped into Georgia per year, allows the shipment of 12 cases of wine to any one consumer or address per year, and prohibits the holder of a special order shipping license from shipping to a licensed premises authorized to sell wine. Effective date: July 1, 2008.

HB 1066 (O.C.G.A. § 3-3-33) Prohibits certain conduct regarding vaporized forms of alcoholic beverages produced by alcohol vaporizing devices and to set forth punishments for violations. Effective date: July 1, 2008.

HB 1243 (O.C.G.A. §§ 3-9-3 and 3-9-4) Allows the sale of alcoholic beverages by nonprofit organizations. Effective date: March 29, 2008.

HB 1280 (O.C.G.A. §§ 3-13-1, 3-13-2, 3-13-3, 3-13-4, 50-8-193 and 50-8-7) Creates 4 new Code sections relating to state licensing of alcoholic beverages for regional economic assistance projects (REAP). These requirements provide that if the application is approved the applicant may sell alcoholic beverages under a state license. Effective date: July 1, 2008.

SB 55 (O.C.G.A. §§ 3-6-4 and 40-6-253) Allows patrons of restaurants to remove a resealed partially-consumed bottle of wine for off-premises consumption when purchased with a meal. Effective date: July 1, 2008.

SB 385 (O.C.G.A. § 3-9-4) Provides for the issuance of permits to limousine carriers to transport and sell for consumption alcoholic beverages and for annual applications and fees. Effective date: July 1, 2008.

Income Tax

HB 515 (O.C.G.A. §§ 50-27-3, 50-27-24, and 50-27-24.1) Allows certain lottery prizes to be assigned and requires withholding on the purchase price. Effective date: May 12, 2008.

HB 670 (redesignated from O.C.G.A. § 48-7-29.13 to O.C.G.A. § 48-7-29.14) Creates tax credits for transporting or diverting wood residuals to a renewable biomass qualified facility on or after July 1, 2008. Also creates a tax credit for the construction, purchase, or lease of clean energy property that is placed into service in Georgia between July 1, 2008 and December 31, 2012.

HB 851 (O.C.G.A. § 48-7-29.8) Increases the amount of the tax credit for a historic home from 10 percent of qualified rehabilitation expenditures to 25 percent and it increases the amount of the tax credit for any other certified structure from 20 percent of qualified rehabilitation expenditures to 25 percent. The bill also increases the \$5,000 cap on credits in a ten-year period to \$100,000 for a historic home and \$300,000 for a certified structure. Effective date: This bill is effective for tax years beginning on or after January 1, 2009.

HB 926 (O.C.G.A. § 48-1-2) Updates Georgia's adoption of certain portions of the Internal Revenue Code ("IRC") to the IRC as amended through January 1, 2008.

HB 977 (O.C.G.A. §§ 48-7-29.13 and 48-7-27) Provides for a deduction from Georgia taxable income of 100% of the premium paid by a taxpayer for a high deductible health plan established and used with a health savings account under the applicable provisions of Section 223 of the Internal Revenue Code. Allows an employer who employs 50 or fewer persons either directly or whose compensation is reported on Form 1099 a tax credit for qualified health insurance expenses in the amount of \$250.00 for each employee enrolled for twelve consecutive months in a qualified health insurance plan. Qualified health insurance means a high deductible health plan that includes, at a minimum, catastrophic health care coverage which is established and used with a health savings account established under Section 223 of the Internal Revenue Code. Effective date: These provisions are effective for tax years beginning on or after January 1, 2009.

HB 1014 (O.C.G.A. §§ 48-7-1, 48-7-27 and 48-7-30) Amends various provisions of the Georgia Higher Education Savings Plan including making changes to the income tax deduction. The bill has various effective dates.

HB 1100 (O.C.G.A. § 48-7-40.26) Increases the Film tax credit from 9 percent to 20 percent of the base investment or excess base investment and adds a 10 percent tax credit for including a qualified Georgia promotion in the qualified production activity. Eliminates the 3 percent tax credit for base investment in a tier 1 or tier 2 counties, the 3 percent tax credit for wages paid to Georgia residents and the 2 percent tax credit for spending \$20 million for multiple television projects. Effective date: This bill is effective for tax years beginning on or after January 1, 2008.

HB 1133 (redesignated from O.C.G.A. § 48-7-29.13 to O.C.G.A. § 48-7-29.16) Defines Student Scholarship Organizations, which are 501(c)(3) nonprofits that distribute at least 90% of their revenues for scholarships or tuition grants to allow students to attend qualified nonpublic schools. Creates an income tax credit for qualified educational expenses. An individual is eligible for a credit of up to \$1,000 (single or head of household), or \$2,500 (married filing joint). A corporation is eligible for a credit amount that can equal up to 75% of its income tax liability. The credit is allowed on a first come, first served basis. The aggregate amount of the tax credit cannot exceed \$50 million per tax year. Effective date: This bill is effective for tax years beginning on or after January 1, 2008.

HB 1151 (O.C.G.A. §§ 48-7-21, 48-7-25, 48-7-27, 48-7-29.5, 48-7-54, 48-7-100, 48-7-101, and 48-7-129) Eliminates the determination letter from the Georgia Department of Revenue for raffle licenses, bingo, and bingo licensing procedures certifying exemption and replaces that requirement with a statement affirming that the applicant is exempt under O.C.G.A. § 48-7-25.

Sections 4 (Corporations) and 6 (Individuals) remove the mandatory formula from the statute that was used to calculate the amount of the direct and indirect interest expense attributable to the production of exempt interest or dividend income.

Section 5 provides that organizations exempt from federal income tax pursuant to Section 501(c), 501(d), 501(e), 664, or 401 of the Internal Revenue Code of 1986, will now be similarly exempt for purposes of O.C.G.A. § 48-7-21, eliminating the need for a separate Georgia letter. The Commissioner would retain the prerogative to deny or revoke the organization's exempt status at the state level if warranted.

Section 7 changes the annual consent requirement for "S" corporations to a one time consent.

Section 8 will enable electronic filers to claim the Driver Education Tax Credit. Now the taxpayer will merely have to obtain written proof of successful completion of an approved driver education course and keep it with their tax records.

Section 9 allows the Department to require non-individual taxpayers to file an electronic return if they are already required to file electronically for federal tax purposes.

Section 10 clarifies the terms "distributions credited" and "distributions paid" for purposes of Georgia non resident withholding for partners, "S" corporation shareholders, and members of limited liability companies.

Section 11 will give a taxpayer the option to conform to the federal provision which allows retirees the option of having state taxes withheld from lump sum distributions.

Section 12 reduces the penalty in O.C.G.A. § 48-7-129 from 100% to 25% on flow-through entities that fail to withhold tax on distributions. Section 12 also extends the due date for taxes deducted and withheld on distributions credited but not paid by a partnership, Subchapter 'S' corporation, or limited liability company to their nonresident members from 30 days after the close of the tax year, to the due date (without extensions) for filing the income tax return for the partnership, Subchapter 'S' corporation, or limited liability company. Effective date: This bill is effective for tax years beginning on or after January 1, 2008.

HB 1159 (redesignated from O.C.G.A. § 48-7-29.13 to O.C.G.A. § 48-7-29.15)

Creates an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. Effective date: This bill is effective for tax years beginning on or after January 1, 2008.

HB 1196 (O.C.G.A. § 48-7-40.27 and 48-7-40.28)

Creates tax credits for qualified investments made on or after July 1, 2008 and specifies that funds invested by the state from the Seed-Capital Fund may include funds from sources other than the investment entity.

HB 1246 (O.C.G.A. §§ 48-7-40, 48-7-40.1, 48-7-40.12, 48-7-40.15, 48-7-40.21 and 48-7-40.22)

Amends Code Sections dealing with income tax credits defining the term “broadcasting,” and to include such term in the definition of business enterprise. Effective date: This bill is effective for tax years beginning on or after January 1, 2008.

HB 1273 (O.C.G.A. § 48-7-40.1)

Makes changes to the jobs tax credit allowed for business enterprises in less developed areas. Effective date: This bill is effective for tax years beginning on or after January 1, 2008.

HB 1274 (O.C.G.A. § 48-7-29.12)

Makes changes to the conservation credit. Effective date: This bill is effective for tax years beginning on or after January 1, 2008.

SB 169 (O.C.G.A. § 20-3-409)

Creates Code Sections which establish student loan funds. Allows for contributions to funds by means of taxpayer-directed income tax return refunds or voluntary payments on income tax returns. Effective date: This bill is effective for tax years beginning on or after January 1, 2008.

Motor Fuel

HB 1035 (§§ 48-9-3, 48-8-220 and 48-8-221) Extends the expiration date for the motor fuel tax exemption for certain public transit and public campus transportation systems for an additional 2 years. Effective date: July 1, 2008.

Motor Vehicle

HB 297 (O.C.G.A. § 10-1-679.14) Amends the Code Section relating to franchise agreements required to sell or distribute recreational vehicles. Requires an out of state recreational vehicle dealer register with the department prior to participating in a convention or tradeshow. Registration must be submitted 30 days prior to the date of the event. Registration fee \$500.00. Effective date: March 14, 2008.

HB 945 (O.C.G.A. §§ 40-2-130, 40-3-23 and 40-11-2) Amends the Code Section relating to records for certificates of registration. Allows “Owners”, including Tow Truck Operators, Impound Lot Owners, Repair Facility Operators, Vehicle Owners, and Security Interest Owners to have “direct electronic access as provided through [the state’s] agencies and authorities [to] the identity and address of all known owners.” Effective date: July 1, 2008.

HB 961 (O.C.G.A. § 40-2-74.1) Relates to the issuance of disabled person parking permits. The permit shall be laminated to prevent alteration of the information printed and allows a color other than blue for temporary parking permits. Also provides that the color of temporary permits shall periodically change and that the expiration dates on a placard must be machine-printed. Effective date: July 1, 2008.

HB 963 (O.C.G.A. § 40-2-86.21) Provides for a special license plate commemorating and supporting the sport of soccer in Georgia and that a portion of the funds generated by the sale of such license plates be disbursed to the Georgia State Soccer Association, Inc. Effective date: July 1, 2008.

HB 1220 (O.C.G.A. §§ 40-2-78 and 40-2-86.21) Relates to a special license plate for firefighters. This bill also amends the Code Section relating to a special license plate for “Support Our Troops.” The amendment directs money raised from the sale of that license plate be disbursed to the Georgia National Guard Family Support Foundation, Inc. Amends the Code Section relating to a special license plate for “Georgia Sea Turtle Center” and directs that money raised from the sale of that license plate be disbursed to the Nongame Wildlife Conservation and Wildlife Habitat Acquisition Fund. Effective date: May 14, 2008.

HB 1235 (O.C.G.A. § 40-6-10) This bill sets forth minimum requirements for fleet proof of insurance policies and stipulates that any enforcement agency or its subdivision who impounds a vehicle with a valid proof of insurance card shall be liable for fees incurred for wrongful impoundment or towing. Effective date: July 1, 2008.

SB 369 (O.C.G.A. § 40-2-74.1) Provides that the Department of Revenue accept the affidavit of active duty military physicians in support of a request for a parking permit for a disabled person on active military duty or for retired military personnel, regardless of whether or not the physician is licensed to practice in Georgia. Current law states that the military doctor issuing the affidavit must be licensed in Georgia for the affidavit to be effective. Effective date: July 1, 2008.

SB 437 (O.C.G.A. §§ 40-2-9, 40-2-11, 40-2-151, 40-2-152, 40-3-30.1, 40-3-51 and 43-47-2) Defines the terms “assembled motor vehicle or motorcycle” or “kit motor vehicle or motorcycle” and the term “unconventional motor vehicle or motorcycle,” and provides for inspection, issuance of a certificate of title, and registration of the defined motor vehicles or motorcycles. Amends Code Section 40-2-9 to provide for an exemption from the requirement for space for the county name on license plates for veterans and persons with disabilities. It creates a new Code Section 40-2-11 that enables the Department to provide rules for guidance relative to Chapter 2 of Title 40, Registration and Licensing of Motor Vehicles. It amends Code Section 40-3-51 to enable it to conform to the General Assembly's 2007 enactment which standardized all statutory time periods to 30 days. This requires all lien holders to file within 30 days of the creation of the lien or security interest. The bill amends Code Section 43-47-2 to modify the definition of the term “rebuilder” by adding the phrases “more than two” and “per year”. There are various effective dates; see the bill at the link below for more information.

SB 517 (O.C.G.A. § 40-2-74) Provides that a disabled person license plate may be issued to a small business if the business employs a disabled person and that employee operates the vehicle in the course of business. The employer must provide an affidavit attesting to such facts. Effective date: July 1, 2008.

Property Tax

HB 1024 (O.C.G.A. § 36-64-15) Allows a local governing body to take action to remove a minimum recreation tax, a minimum and maximum recreation tax, subject to approval of local voters. After the voters have approved the removal of such tax or taxes, the amount of taxes that can be levied to support the local government recreation system will be left to the discretion of the levying authority. Any funds remaining in the recreation fund after the removal of the recreation tax will be turned over to the local governing authority. Effective date: May 14, 2008.

HB 1046 (§ 48-5-504.40) Amends the Code Section by extending the sunset provision for the property tax exemption of watercraft inventory owned by a dealer from December 31, 2008 until December 31, 2010, thus making the exemption applicable for tax years 2009 and 2010. Effective date: January 1, 2009.

HB 1081 (O.C.G.A. §§ 48-5-7.4 and 48-5-311) Sections 1 – 3 of the bill amend Code Section 48-5-7.4 to change certain provisions regarding property that qualifies for Conservation Use covenants. Sections 4 – 6 amend Code Section 48-5-311 to cap the amount of interest due on an unpaid portion of a tax bill after a property tax appeal is settled at the board of equalization or superior court level. Effective date: May 14, 2008.

HR 1276 and HB 1211 (O.C.G.A. §§ 48-5-2, 48-5-7.7, 48-5-271, 48-5A-1, 48-5A-2, 48-5A-3, and 48-5A-4) Forest Land Protection Act - Provides preferential tax treatment to property owners who do not currently qualify for Conservation Use and for those owners who have met the 2000 acres limitation for property in conservation use and have additional qualifying acreage. Effective date: January 1, 2009.

SB 159 (O.C.G.A. § 48-5-45) Changes the application deadline for homestead exemptions from March 1 statewide to any time during the calendar year subsequent to the property becoming the primary residence of the applicant, up to and including the date for the closing of the books for the return of taxes for that year (which would be the same date as the deadline for filing ad valorem tax returns in the particular county). Effective date: July 1, 2008.

Sales Tax

HB 237 (O.C.G.A. § 48-8-3) Broadens existing sales and use tax exemptions for certain manufacturing machinery to include “equipment,” that performs a necessary and integral function in the manufacturing process, regardless of whether the machinery is incorporated into a facility or causes a chemical or physical change to the raw materials during the manufacturing process. Expands the exemption regarding sales of certain primary material handling equipment and racking systems used in warehouse or distribution facilities located in Georgia by removing the “used directly” requirement. Also adds “waxes” as repair or replacement parts eligible for exemption, and adds an exemption for “repair, replacement, or component parts” related to certain air and water pollution reducing machinery and equipment. Effective date: January 1, 2009.

HB 272 (O.C.G.A. § 48-8-3) Creates a new 2 ½ year (July 1, 2008 – December 31, 2010) partial state (4%) sales and use tax exemption for sales of energy commodities used directly or indirectly in the manufacture or processing of tangible personal property in a manufacturing plant located in Georgia. The tangible personal property must be manufactured or processed primarily for resale. This bill would exempt from the 4% state sales and use tax the portion of the sales or cost price exceeding a set price. Effective date: July 1, 2008.

HB 948 (O.C.G.A. §§ 48-8-3 and 48-8-45) Changes the dates for the annual 4-day school supplies sales tax holiday exemption to July 31, 2008 through August 3, 2008. Covered items have not changed. Also changes the dates for the 4-day energy efficient products sales tax holiday exemption to October 2, 2008 through October 5, 2008, to provide for a current year holiday period. Covered items for the energy efficient products sales tax holiday has been modified. Effective date: May 12, 2008, while the bad debt portion of the bill was effective July 1, 2008.

HB 957 (O.C.G.A. § 48-8-3) Creates a two-year state (4%) sales and use tax exemption for the sale or use of tangible personal property sold to “nonprofit health centers” that have been established under the authority of, and are receiving funds pursuant to, the United States Public Health Service Act, 42 U. S. C. Section 254b. Local sales and use taxes are not exempted. The exemption is limited to the period July 1, 2008 through June 30, 2010.

Creates a new two-year sales and use tax exemption (both state and local) for sales of tangible personal property or services to “nonprofit volunteer health clinics” which treats indigent persons with incomes below 200% of the federal poverty level. Exemption is limited to July 1, 2008 through June 30, 2010.

Extends the sunset provision related to the current state (4%) sales and use tax exemption for sales of tangible personal property and services to “qualified job training organizations” from July 1, 2008 to July 1, 2010. Effective date: July 1, 2008.

HB 1023 (O.C.G.A. § 48-8-3) Extends the current sales and use tax exemption for purchases of overhead materials by government contractors for another two years (from January 1, 2009 to January 1, 2011). This exemption applies to overhead materials used by United States Defense or National Aeronautics and Space Administration Contractors on qualifying government contracts. Effective date: May 14, 2008.

HB 1065 (O.C.G.A. § 48-8-144) Allows boards of education to include “local charter schools” and “state chartered special schools” as capital outlay projects in projects specified in the ballot language for a proposed Education Local Option Sales Tax (ELOST). Effective date: May 6, 2008.

HB 1078 (O.C.G.A. § 48-8-3[54.1]) Removes the requirement that durable medical equipment (DME) be defined under Titles XVIII and XIX of the federal Social Security Act for purposes of the exemption from sales and use tax for such items. Also eliminates the requirement that DME be paid for directly by funds from the State of Georgia or the US Government under Medicare or Medicaid for purposes of the exemption, thereby broadening the exemption in terms of DME that may qualify and expanding the methods for payment.

This legislation also repeals the current prosthetic device exemption provided in Code Section 48-8-3(54.1); however, the exemption is retained by adding the exemption back as part of the DME exemption. A prescription for the prosthetic devices is still required to qualify for the exemption. However, like DME, prosthetic devices would no longer have to be defined under Titles XVIII and XIX of the federal Social Security Act. Effective date: July 1, 2008.

HB 1110 (O.C.G.A. § 48-8-3) Extends the current sunset provision by two years for the sales and use tax exemption for sales of eligible food and beverages to “qualified food banks.” The current sunset provision date of June 30, 2008 is changed to June 30, 2010. Effective date: July 1, 2008.

HB 1178 (O.C.G.A. § 48-8-3) Extends for another two years the current state (4%) sales and use tax exemption for the sale or use of liquefied petroleum gas or other fuel used in a structure in which swine are raised (from June 30, 2008 to June 30, 2010). Effective date: July 1, 2008.

SB 342 (O.C.G.A. § 48-8-3) Part III, Section 3-1 relates to the "Water Conservation and Drought Relief Act," changes the dates for the 4-day energy efficient products sales tax holiday exemption to October 2, 2008 through October 5, 2008, thus providing for a current year sales tax holiday period. This legislation provides additional qualifying items eligible for the exemption that are in the category of “water efficient products”, which includes items such as toilets, bathroom sink faucets, showerheads, and weather or sensor-based landscape irrigation control technologies. Effective date: May 13, 2008

Georgia Taxpayers' Bill of Rights

Your Basic Rights as a Taxpayer

As a Georgia taxpayer, you have the right to fair, courteous, and timely service from your Department of Revenue. Georgia law has provisions which protect your rights and, under the new "Taxpayer Bill of Rights," the law requires that you be notified of your rights and that they be explained fully to you. This information is designed to help you learn and understand your rights so that you do not pay more taxes than you actually owe. The following information should also assist you in pursuing a tax dispute with this Department should you disagree with any finding of liability made against you.

You also are entitled to an explanation of actions taken by any agent of the State Revenue Commissioner during an audit and/or collection activities. You may represent yourself in any Department conference, proceeding or interview and, in most cases, you may be represented by anyone you authorize in writing. Also, with the exception of certain Motor Fuel Tax records, all tax information pertaining to you or your business is confidential. Without your express permission (through a Power of Attorney), your tax information cannot be given to anyone other than you or those with whom you share the tax liability.

Your Rights during an Audit

In the administration of State tax laws, the Commissioner is authorized to examine the returns or records of any taxpayer. If you fail to preserve and maintain records suitable to determine the amount of tax due or to support the accuracy of any return, your liability may be estimated based on the best information available. If it is determined by the Commissioner or his agent that you owe additional tax, an assessment will be issued. Assessments and your rights to a full review are discussed in more detail below.

Your Rights to Review

If you are audited and it is believed that you owe additional taxes, you will generally be issued a Proposed Assessment. If the Proposed Assessment is not protested or paid within 30 days, an Official Assessment and Demand for Payment will be issued. When either of these assessments is issued, you are entitled to an administrative review upon written request. The following is a general description of how you may request your review.

Proposed Assessment and Protest

If you are issued a proposed assessment of a tax liability, you are entitled to protest it. You may protest in accordance with the instructions contained in, and within the time frame given to you, in the Notice of Proposed Assessment. This will generally be 30 days. If you wish to have a conference to discuss your protest, you must request it in your protest and it will be granted. Otherwise, you may submit any documentation, evidence, or additional information in writing to the Commissioner's agent who is assigned to review your case. Your protest will be decided on the basis of your conference and/or written documents. When your protest is decided, you will receive notification of the results of the review. If you receive an adverse ruling, an Official Assessment and Demand for Payment will be issued against you.

Official Assessment and Appeal

Once an Official Assessment and Demand for Payment is issued, you have 30 days to either pay the liability or to appeal the assessment. The Official Assessment may be appealed, either under the Administrative Procedure Act, or through the Superior Court of your county of residence. If you are not a resident of Georgia, an appeal to the Superior Court must be filed in Fulton County. If you file an appeal under the Administrative Procedure Act, your written appeal must be filed with the Commissioner, and a hearing officer will be appointed. You should be aware that there is no discovery under the Administrative Procedure Act, and a hearing officer cannot decide whether a tax statute is valid, constitutional, or consistent with other laws. If you appeal to Superior Court, your appeal must be accompanied by either a surety bond in an amount that equals the amount in dispute, or evidence of your owning an equity in real estate in Georgia in an amount that equals or exceeds the amount in dispute.

Jeopardy Assessment

If there is evidence that you intend to leave the State, remove your property, conceal yourself or your property, discontinue your business without making adequate provisions for the payment of State taxes, or if you do anything which would tend to prejudice or jeopardize the Department's ability to assess or collect State taxes that you owe, the Commissioner is authorized by law to issue an assessment for immediate collection ("Jeopardy Assessment"). The Commissioner is also authorized to issue a Jeopardy Assessment if the tax liability at issue arises from the possession, sale, or distribution of an illegal drug. Jeopardy Assessments may be appealed in the same manner as an

Official Assessment (outlined above), however, the Department will continue collection activities unless a bond is posted.

Important: Since under law an Official Assessment is considered to be *prima facie* correct, any appeal must point out with particularity the items claimed to be erroneous. A general denial of liability for the amounts assessed is not sufficient. Under law, the burden is on you to show how the assessment is in error.

Refunds

If you overpay your State taxes, you may file a claim for refund of any overpayment within three years of the date of the payment. The Department will consider your claim and has one year to rule on it. If no ruling is made within one year of the filing of the claim, or if the refund claim is denied, you may file suit for refund in the Superior Court of your county of residence (or again, in Fulton County Superior Court if you are not a resident of Georgia). You must, however, maintain records supporting your claim for refund until a final decision is made.

Enforcement and Collection

When an Official Assessment is not paid within the time prescribed by law or until such time as a Jeopardy Assessment is fully paid, the law authorizes the Commissioner to issue a State Tax Execution, commonly referred to as a fi.fa. The fi.fa. is recorded in the public records of any county in the State where you live or own property. The fi.fa. has the same force and effect as an order issued a Superior Court, and the recording of the fi.fa. constitutes a lien upon the title of any real and personal property you own.

After the issuance of the fi.fa., a Department levying officer may take all steps authorized by law for the collection of the tax. These steps include attachment of your property, garnishment, and levy upon and sale of your property. Any costs that result from the Department's attempts to collect your taxes will be collected in addition to the tax, penalties, interest, and cost of collection fees that are included in the tax execution.

If a fi.fa. is issued, you may seek a judicial determination of whether the tax is legally due by filing an Affidavit of Illegality with the levying officer that is assigned to your case. The Affidavit of Illegality must be accompanied by a bond conditioned to pay the amount of any eventual judgment that may be entered in the case against you, or you must pay the total amount sought by the execution. When you file an Affidavit of Illegality and a bond,

the levying officer will make sure that the bond is solvent. If the bond is solvent, the levying officer will then discontinue any collection activities in process and will turn your case over to the Attorney General, who will file the case in the appropriate Superior Court.

Remember...

You have the right to fair, courteous, and timely service from the employees of this Department. If you wish to file a complaint regarding any activity concerning the administration or collection of your State taxes by this Department, your complaint should be made in writing to:

State Revenue Commissioner
P.O. Box 49708
Atlanta, Georgia 30359

The above statement of rights applies to the administration of State taxes codified within the Public Revenue Code (Title 48 of the Official Code of Georgia Annotated).

Historical Timeline

1938 Population: 3,123,723

DOR Collections: \$58,347,067

1938	Department of Revenue (DOR) created and DOR Commissioner appointed
1951	Sales and Use Tax - Georgia is the 30th state to implement at a rate of 3%
1952	State Ad Valorem tax rate reduced from 5 mills to 0.25 mills per \$1.00
1955	Motor Vehicle Licenses Counties to register & issue licenses
1959	Univac Computers installed and Fraud Unit Organized
1965	Metropolitan Atlanta Rapid Transit Authority (MARTA) created and DOR Data Bank System installed
1967	DOR Regional Offices created
1968	DOR moves from State Capital Building to Trinity - Washington Building
1971	MARTA tax enacted
1972	New Property Tax System implemented
1973	Unclaimed Property Act established
1976	Local Option Sales Tax authorized for counties
1985	Special Purpose Local Option Sales Tax initiated
1989	State Sales and Use Tax Rate increased from 3% to 4%
1990	Unclaimed Property Taxes moves to DOR
1991	Motor Vehicle International Registration Plan implemented
1992	Electronic Funds Transfer System implemented
1994	Georgia Business Expansion Support Act enacted
1996	DOR website launched
1997	DOR accepts Electronic Returns for Individual Income Tax
1999	DOR Compliance Department created, Homestead Tax Relief Grants issued and Unclaimed Property website launched
2000	DOR Worldwide Customer Service website launched
2001	Motor Vehicle Division merged into newly created Department of Motor Vehicle Safety
2002	DOR relocates to Century Center and Sales Tax Holiday implemented
2003	Smokeless Excise Tax implemented
2004	DOR Advisory Committee formed with the business community, Tax Law & Policy Division created
2005	DOR begins accepting credit card payments for personal income tax liabilities, Litigation & Investigations Division created
2006	Motor Vehicle Division moves back to DOR
2007	Amendment exempting residents 65 years & older from paying state ad valorem tax on real property, Credit card, electronic check payment added for motor vehicle services
2008	Check payments with coupons outsourced to local bank, Check 21 processing initiated
2009	Integrated Tax Solution initiated (June 2009), Compliance Data Warehouse initiated (June 2009)

2008 Population: 9,685,744

DOR Collections: \$17,449,859,000

Revenue Commissioners

Name	Dates Served
T. Grady Head	February 2, 1938 – January 14, 1941
J. M. Forrester	January 14, 1941 – January 26, 1943
Eugene Cook	February 18, 1943 – August 22, 1945
M.E. Thompson	August 22, 1945 – January 14, 1947
Charles Redwine	January 14, 1947 – March 20, 1947
Glenn Phillips	March 23, 1947 – June 10, 1948
Downing Musgrove	June 10, 1948 – November 18, 1948
Charles D. Redwine	November 18, 1948 – December 31, 1954
T.V. Williams	January 12, 1955 – January 13, 1959
Curtis Dixon Oxford	January 13, 1959 – January 15, 1963
Hiram K. Undercofler	January 15, 1963 – December 31, 1966
John Stith	January 1, 1967 – January 12, 1967
Peyton S. Hawes	January 13, 1967 – March 31, 1970
John A. Blackmon	April 1, 1970 – January 14, 1975
Nick P. Chilivis	January 15, 1975 – November 7, 1977
W.E. Strickland	November 7, 1977 – August 31, 1983
Marcus E. Collins, Sr.	September 1, 1983 – August 31, 1996
T. Jerry Jackson	September 1, 1996 – April 30, 2003
Robert J. Lenihan, Jr. (Acting)	May 1, 2003 – June 11, 2003
Bart L. Graham	June 12, 2003 - Present

Appendix: Historical Data

Table 1

Number of Department of Revenue Employees by Category			
Fiscal Year	Temporary Employees	Full-Time Employees	Total Employees
2002	464	979	1,443
2003	334	1,010	1,344
2004	285	943	1,228
2005	340	936	1,276
2006	453	1,214	1,667
2007	408	1,267	1,675
2008	255	1,265	1,520

Source: Human Resources, Georgia Department of Revenue

Table 6

Corporate Income Tax Collections and Returns Processed Annually		
Fiscal Year	Corporate Tax Collections (Millions)	Corporate Tax Returns Processed (Thousands)
1997	\$ 707	167
1998	\$ 749	188
1999	\$ 800	205
2000	\$ 667	207
2001	\$ 690	216
2002	\$ 565	219
2003	\$ 470	229
2004	\$ 495	234
2005	\$ 712	237
2006	\$ 890	241
2007	\$ 1,017	250
2008	\$ 943	239

Note: Return and collection figures for FY2007 and FY2008 are unaudited.

Source: Information Technology Division and Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 8

Number of Individual Income Tax Returns Processed and Net Individual Income Tax Collections		
Fiscal Year	Number of Individual Returns Processed (Thousand)	Net Individual Income Tax Collections (Millions)
1997	3,130	\$ 4,755
1998	3,337	\$ 5,334
1999	3,526	\$ 5,701
2000	3,629	\$ 6,364
2001	3,650	\$ 6,923
2002	3,659	\$ 6,714
2003	3,690	\$ 6,272
2004	3,776	\$ 6,583
2005	3,816	\$ 7,281
2006	3,861	\$ 8,041
2007	4,084	\$ 8,821
2008	4,360	\$ 8,845

Note: Return and collection figures of FY2007 and FY2008 are unaudited.
 Source: Information Technology Division and Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 9

Comparative Trends in Georgia's Individual Income and State Income Tax Receipts						
Fiscal Year	Total Individual Income ⁽ⁱ⁾		Individual Income Tax Receipts		Income Elasticity Ratio ⁽ⁱⁱ⁾	
	Amount (Millions)	Change from Prior Year (%)	Net Amount (Millions)	Change from Prior Year (%)		
1996	\$ 159,800	9.92%	\$ 4,233,297	10.30%	1.037	
1997	\$ 172,935	8.22%	\$ 4,754,777	12.30%	1.499	
1998	\$ 183,757	6.26%	\$ 5,333,762	12.20%	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	\$ 264,854	5.60%	\$ 6,785,077	8.19%	1.461	
2005	\$ 284,216	7.31%	\$ 7,280,815	7.31%	0.999	
2006	\$ 300,891	5.87%	\$ 8,040,624	10.44%	1.779	
2007	\$ 318,950	6.00%	\$ 8,820,797	9.70%	1.617	
2008	\$ 329,555 ⁽ⁱⁱⁱ⁾	3.32%	\$ 8,845,476	0.28%	0.084	

⁽ⁱ⁾ Individual Income amounts are for immediate preceding calendar year

⁽ⁱⁱ⁾ Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of individual 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.

⁽ⁱⁱⁱ⁾ This Individual Income amount is an estimated figure

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 10

Growth Trend of Individual Income Tax (Thousands)				
Calendar Year	Number of Returns (Thousands)	Adjusted Gross Income Reported (Thousands)	Taxable Net Income Reported (Thousands)	Tax Liability (Thousands)
1986	2,410	\$ 54,170,564	\$ 37,169,975	\$ 1,984,217
1987	2,529	\$ 60,131,052	\$ 39,798,725	\$ 2,202,662
1988	2,606	\$ 65,628,920	\$ 44,424,149	\$ 2,552,989
1989	2,663	\$ 68,617,272	\$ 46,207,194	\$ 2,611,699
1990	2,702	\$ 71,753,093	\$ 48,231,107	\$ 2,750,736
1991	2,714	\$ 75,329,837	\$ 51,311,323	\$ 2,855,977
1992	2,722	\$ 83,090,468	\$ 57,098,987	\$ 3,061,836
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
2005	3,836	\$ 172,975,112	\$ 129,060,396	\$ 7,100,396
2006	4,045	\$ 193,127,039	\$ 144,979,006	\$ 8,026,610

Source: Information Technology Division, Georgia Department of Revenue

Table 10 Continued

Growth Trend of Individual Income Tax - Annual Numerical Increase				
Calendar Year	Number of Returns (Thousands)	Adjusted Gross Income Reported (Thousands)	Taxable Net Income Reported (Thousands)	Tax Liability (Thousands)
1986	100	\$ 5,142,525	\$ 1,724,776	\$ 242,705
1987	119	\$ 5,960,488	\$ 2,628,750	\$ 218,445
1988	77	\$ 5,497,868	\$ 4,625,424	\$ 350,327
1989	57	\$ 2,988,352	\$ 1,783,045	\$ 58,710
1990	39	\$ 3,135,821	\$ 2,023,913	\$ 139,037
1991	12	\$ 3,576,744	\$ 3,080,216	\$ 105,241
1992	8	\$ 7,760,631	\$ 5,787,664	\$ 205,859
1993	133	\$ 4,870,966	\$ 3,699,382	\$ 275,015
1994	109	\$ 8,339,229	\$ 4,324,818	\$ 222,280
1995	112	\$ 7,918,819	\$ 4,428,750	\$ 340,674
1996	90	\$ 8,217,713	\$ 9,820,539	\$ 458,054
1997	(36)	\$ 6,433,250	\$ 5,295,251	\$ 307,861
1998	207	\$ 13,636,820	\$ 8,355,023	\$ 460,271
1999	189	\$ 20,348,383	\$ 14,056,988	\$ 703,924
2000	103	\$ 4,600,273	\$ 10,765,710	\$ 531,349
2001	21	\$ (6,820,080)	\$ (6,795,927)	\$ (317,815)
2002	9	\$ (1,431,120)	\$ (2,772,837)	\$ (163,557)
2003	31	\$ 4,566,472	\$ 3,751,867	\$ 224,952
2004	86	\$ 11,650,011	\$ 10,419,546	\$ 607,836
2005	60	\$ 7,553,908	\$ 6,612,299	\$ 387,716
2006	209	\$ 20,151,927	\$ 15,918,610	\$ 926,214

Source: Information Technology Division, Georgia Department of Revenue

Table 10 Continued

Growth Trend of Individual Income Tax - Annual Percentage Increase/Decrease				
Calendar Year	Number of Returns (Thousands)	Adjusted Gross Income Reported (Thousands)	Taxable Net Income Reported (Thousands)	Tax Liability (Thousands)
1986	0.00%	0.01%	0.09%	0.01%
1987	4.94%	11.00%	7.07%	11.01%
1988	3.04%	9.14%	11.62%	15.90%
1989	2.19%	4.55%	4.01%	2.30%
1990	1.46%	4.57%	4.38%	5.32%
1991	0.44%	4.98%	6.39%	3.83%
1992	0.29%	10.30%	11.28%	7.21%
1993	4.89%	5.86%	6.48%	8.98%
1994	3.82%	9.48%	7.11%	6.66%
1995	3.78%	8.22%	6.80%	9.57%
1996	2.93%	7.89%	14.12%	11.75%
1997	-1.14%	5.72%	6.67%	7.06%
1998	6.61%	11.47%	9.87%	9.86%
1999	5.66%	15.36%	15.11%	13.73%
2000	2.92%	3.01%	10.05%	9.11%
2001	0.58%	-4.33%	-5.77%	-5.00%
2002	0.25%	-0.95%	-2.50%	-2.71%
2003	0.85%	3.06%	3.47%	3.83%
2004	2.35%	7.58%	9.30%	9.96%
2005	1.57%	4.57%	5.40%	5.78%
2006	5.47%	11.65%	12.33%	13.04%

Source: Information Technology Division, Georgia Department of Revenue

Table 12

Georgia, Southeast and United States Per Capita Income (Thousands)			
Calendar Year	Georgia	Southeast	United States
1996	23.1	22.1	24.3
1997	23.9	23.0	25.4
1998	25.4	24.2	26.9
1999	26.4	25.0	27.9
2000	28.0	26.5	29.8
2001	30.6	27.3	30.6
2002	28.5	27.7	30.8
2003	28.3	28.7	31.5
2004	29.9	29.6	33.1
2005	31.3	31.1	34.7
2006	33.2	32.0	36.6
2007	33.4	34.8	38.6

Source: US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 14

Georgia, Southeast Total Individual Income as a Percentage of United States		
Calendar Year	Georgia	Southeast
1996	2.6%	22.1%
1997	2.7%	22.1%
1998	2.7%	22.1%
1999	2.7%	22.0%
2000	2.7%	21.9%
2001	2.8%	22.1%
2002	2.8%	22.2%
2003	2.7%	22.3%
2004	2.7%	22.5%
2005	2.8%	22.6%
2006	2.7%	22.7%
2007	2.7%	22.7%

Source: US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 19

Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities							
Net Taxable Values (Thousands)							
Fiscal Year	State Rate (Per \$1000 value)	Grand Total			Public Utilities		
		Grand Total	10 Yr Growth Rate	20 Yr Growth Rate	Public Utilities	10 Yr Growth Rate	20 Yr Growth Rate
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%
2003	0.25	\$ 256,965,131	-	-	\$ 10,451,760	0%	0%
2004	0.25	\$ 272,207,115	-	-	\$ 11,330,385	0%	0%
2005	0.25	\$ 291,219,580	114%	360%	\$ 11,549,924	21%	98%
2006	0.25	\$ 318,095,398	116%	343%	\$ 12,135,793	24%	71%
2007	0.25	\$ 332,356,035	111%	306%	\$ 11,962,961	21%	50%

Note: Details for a 20yr growth rate in FY2003 and FY2004 are unavailable.
 Source: Local Government Services, Georgia Department of Revenue

Table 19 Continued

Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities									
General Property (Net of exemptions) (Thousands)									
Fiscal Year	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
1910	\$ 642,551	66%	-	\$ 389,394	64%	-	\$ 253,156	69%	-
1920	\$ 1,181,476	84%	205%	\$ 714,151	83%	201%	\$ 467,322	85%	-
1930	\$ 1,087,229	-8%	69%	\$ 776,073	9%	99%	\$ 311,155	-33%	-
1940	\$ 752,466	-31%	-36%	\$ 500,610	-35%	-30%	\$ 251,857	-19%	-
1950	\$ 1,240,174	65%	14%	\$ 669,405	34%	-14%	\$ 570,769	127%	-
1960	\$ 2,608,171	110%	247%	\$ 1,560,867	133%	212%	\$ 1,047,301	83%	-
1970	\$ 7,991,398	206%	544%	\$ 6,945,928	345%	938%	\$ 1,045,457	0%	-
1980	\$ 35,334,601	342%	1255%	\$25,323,247	265%	1522%	\$10,011,336	858%	-
1990	\$ 96,201,335	172%	1104%	\$71,614,692	183%	931%	\$24,586,632	146%	-
2000	\$190,937,287	98%	440%	\$146,053,491	104%	477%	\$44,883,790	83%	-
2003	\$246,513,371	-	-	\$201,816,877	-	-	\$44,696,494	-	-
2004	\$260,876,732	-	-	\$217,607,321	-	-	\$43,269,408	-	-
2005	\$279,669,656	121%	386%	\$236,646,531	149%	476%	\$43,023,125	36%	162%
2006	\$305,959,605	122%	373%	\$251,602,699	146%	428%	\$54,356,906	55%	220%
2007	\$320,393,073	117%	333%	\$265,769,931	142%	400%	\$54,623,142	45%	163%

Note: Details for a 20yr growth rate in FY2003 and FY2004 are unavailable.
Source: Local Government Services, Georgia Department of Revenue

Table 30

Tax and Fee Collections by Enforcement Unit of the Alcohol and Tobacco Division (Thousands)				
Fiscal Year	Delinquent Tax Collections	Fee Collections	Executive Orders/Administrative Penalties/Fines	Total Collections & Fines Paid
2003	\$ 5,181	\$ 284	\$ 508	\$ 5,973
2004	\$ 9,169	\$ 278	\$ 600	\$ 10,047
2005	\$ 6,900	\$ 142	\$ 733	\$ 7,775
2006	\$ 5,869	\$ 123	\$ 576	\$ 6,568
2007	\$ 10,385	\$ 118	\$ 520	\$ 11,023
2008	\$ 11,631	\$ 137	\$ 528	\$ 12,296

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 31

Alcohol & Tobacco Division Performance Figures				
Calendar Year	Number of Alcohol Agents	Alcohol Inspections	Alcohol Investigations	Alcohol Citations
2002	32	4,761	1,203	1,066
2003	33	4,921	1,351	1,320
2004	28	3,761	1,184	1,691
2005	32	3,247	1,334	1,861
2006	30	3,630	1,377	1,659
2007	30	3,561	1,499	1,716
2008	28	4,085	1,523	2,094

Calendar Year	Underage Alcohol Investigations	Underage Alcohol Citations	Liquor License Investigations	Still Seizures
2002	1,944	502	1,344	2
2003	1,982	396	2,145	4
2004	1,970	306	2,096	7
2005	1,851	284	1,921	2
2006	2,530	537	2,530	4
2007	2,556	774	2,652	-
2008	4,202	1,154	1,523	-

Calendar Year	Tobacco Inspections	Tobacco Investigations	Tobacco Citations	Underage Tobacco Investigations
2002	3,261	29	42	937
2003	3,612	10	34	1,232
2004	2,773	12	27	717
2005	2,049	4	18	553
2006	2,552	9	25	1,008
2007	2,456	9	23	1,568
2008	2,902	11	22	2,095

Table 31 Continued

Alcohol & Tobacco Division Performance Figures				
Calendar Year	Executive Orders	Game Inspections	Felony Arrests	Misdemeanor Arrests
2002	914	16,356	5	380
2003	1,355	11,803	7	325
2004	1,469	9,676	5	239
2005	1,663	8,764	13	202
2006	1,658	8,312	9	260
2007	1,372	2,130	3	196
2008	1,505	1,743	1	211

Calendar Year	Dyed Fuel Inspections	Dyed Fuel Violations		
2002	-	-		
2003	-	-		
2004	-	-		
2005	-	-		
2006	2,006	115		
2007	4,349	158		
2008	5,253	151		

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 35

Delinquent Tax Collections by Compliance Division Compared to Number of Accounts Processed		
Fiscal Year	Collections by Compliance (Thousands)	Number of Accounts Processed (Actual)
2001	\$ 138,998	387,306
2002	\$ 150,019	326,478
2003	\$ 169,848	418,467
2004	\$ 194,086	596,097
2005	\$ 216,972	667,053
2006	\$ 225,353	661,193
2007	\$ 231,296	637,948
2008	\$ 211,226	582,499

Source: Compliance Division, Georgia Department of Revenue

Table 37

Cost of Collection Fees Collected (Thousands)	
Fiscal Year	Cost of Collection Fees
2001	\$ 4,113
2002	\$ 3,558
2003	\$ 4,687
2004	\$ 8,038
2005	\$ 9,697
2006	\$ 10,989
2007	\$ 12,012
2008	\$ 11,806

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 38

Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution		
Fiscal Year	Net State Collections	Distributions
1997	\$ 4,079	\$ 1,571
1998	\$ 4,143	\$ 2,245
1999	\$ 4,486	\$ 2,843
2000	\$ 4,814	\$ 3,105
2001	\$ 5,126	\$ 3,242
2002	\$ 5,026	\$ 3,181
2003	\$ 4,985	\$ 3,175
2004	\$ 5,081	\$ 3,398
2005	\$ 5,282	\$ 3,745
2006	\$ 5,745	\$ 4,311
2007	\$ 5,949	\$ 4,725
2008	\$ 5,781	\$ 4,832

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 40

Net Revenue Collections by Georgia Department of Revenue - Fiscal Collections (Unaudited)					
Fiscal Year	Amount (Thousands)	Fiscal Year	Amount (Thousands)	Fiscal Year	Amount (Thousands)
1939	\$ 40,891	1968	\$ 703,270	1997	\$ 10,543,106
1940	\$ 44,170	1969	\$ 795,125	1998	\$ 11,090,777
1941	\$ 40,380	1970	\$ 904,279	1999	\$ 12,068,478
1942	\$ 57,062	1971	\$ 949,146	2000	\$ 13,041,655
1943	\$ 55,259	1972	\$ 1,145,094	2001	\$ 13,934,126
1944	\$ 56,906	1973	\$ 1,298,984	2002	\$ 13,044,947
1945	\$ 58,347	1974	\$ 1,454,888	2003	\$ 12,709,799
1946	\$ 75,483	1975	\$ 1,485,597	2004	\$ 13,582,389
1947	\$ 92,519	1976	\$ 1,607,948	2005	\$ 14,693,214
1948	\$ 101,588	1977	\$ 1,826,490	2006	\$ 16,393,752
1949	\$ 102,947	1978	\$ 2,094,166	2007	\$ 17,639,834
1950	\$ 117,894	1979	\$ 2,353,857	2008	\$ 17,449,859
1951	\$ 145,305	1980	\$ 2,624,813		
1952	\$ 220,505	1981	\$ 2,911,453		
1953	\$ 210,038	1982	\$ 3,161,548		
1954	\$ 216,092	1983	\$ 3,389,303		
1955	\$ 226,226	1984	\$ 3,818,550		
1956	\$ 283,154	1985	\$ 4,373,972		
1957	\$ 300,953	1986	\$ 4,739,023		
1958	\$ 303,953	1987	\$ 5,090,622		
1959	\$ 321,702	1988	\$ 5,532,660		
1960	\$ 352,008	1989	\$ 6,086,781		
1961	\$ 374,423	1990	\$ 6,802,402		
1962	\$ 383,718	1991	\$ 6,861,631		
1963	\$ 422,533	1992	\$ 6,992,517		
1964	\$ 468,243	1993	\$ 7,826,861		
1965	\$ 523,599	1994	\$ 8,444,864		
1966	\$ 585,584	1995	\$ 9,115,243		
1967	\$ 641,167	1996	\$ 9,928,508		

Note: The above figures have been restated. They are extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.
 Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 40 Continued

Net Revenue Collections by Georgia Department of Revenue - Monthly Collections (Thousands)						
Fiscal Year	July	August	September	October	November	December
2003	\$ 898,993	\$ 962,576	\$ 1,138,661	\$ 1,034,960	\$ 1,064,161	\$ 1,106,994
2004	\$ 821,081	\$ 980,455	\$ 1,240,684	\$ 1,095,874	\$ 1,085,952	\$ 1,106,290
2005	\$ 870,867	\$ 1,237,074	\$ 1,343,923	\$ 1,153,479	\$ 1,148,740	\$ 1,377,758
2006	\$ 1,093,198	\$ 1,296,959	\$ 1,460,918	\$ 1,304,776	\$ 1,208,629	\$ 1,539,857
2007	\$ 1,176,085	\$ 1,275,942	\$ 1,564,037	\$ 1,360,901	\$ 1,278,362	\$ 1,634,397
2008	\$ 1,299,683	\$ 1,353,788	\$ 1,561,749	\$ 1,388,598	\$ 1,408,993	\$ 1,624,867

Fiscal Year	January	February	March	April	May	June
2003	\$ 1,362,525	\$ 990,809	\$ 833,900	\$ 956,831	\$ 1,293,337	\$ 1,272,147
2004	\$ 1,466,917	\$ 929,078	\$ 865,798	\$ 1,311,030	\$ 1,399,883	\$ 1,279,347
2005	\$ 1,578,151	\$ 705,841	\$ 1,110,105	\$ 1,270,517	\$ 1,451,619	\$ 1,445,140
2006	\$ 1,795,724	\$ 886,113	\$ 1,200,704	\$ 1,334,743	\$ 1,673,929	\$ 1,598,202
2007	\$ 1,978,077	\$ 961,225	\$ 1,174,222	\$ 1,309,159	\$ 2,140,232	\$ 1,787,195
2008	\$ 1,837,297	\$ 965,846	\$ 1,155,087	\$ 1,761,180	\$ 1,473,892	\$ 1,618,879

Note: The above figures have been restated. They are extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.
Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 41

Trends in Georgia's State Tax Revenues by Major Sources (Thousands)				
Fiscal Year	Other Sources	Selective Sales Tax	General Sales and Use Tax	Personal & Corporate Income Tax
1998	\$ 353,339	\$ 648,072	\$ 4,006,162	\$ 6,083,204
1999	\$ 442,444	\$ 645,645	\$ 4,479,223	\$ 6,501,165
2000	\$ 536,347	\$ 666,627	\$ 4,806,932	\$ 7,031,749
2001	\$ 450,760	\$ 701,107	\$ 5,139,314	\$ 7,642,945
2002	\$ 385,028	\$ 717,364	\$ 4,620,883	\$ 7,321,671
2003	\$ 188,636	\$ 746,438	\$ 4,991,882	\$ 6,782,842
2004	\$ 467,665	\$ 913,377	\$ 4,921,569	\$ 7,279,778
2005	\$ 557,883	\$ 860,319	\$ 5,281,884	\$ 7,993,128
2006	\$ 883,973	\$ 833,010	\$ 5,745,409	\$ 8,931,360
2007	\$ 968,045	\$ 918,288	\$ 5,915,519	\$ 9,837,982
2008	\$ 1,003,093	\$ 877,381	\$ 5,780,867	\$ 9,788,518

Note: Selective Sales Taxes (includes Motor Fuel Excise Tax and all Tobacco and Alcohol Taxes) Motor Fuel Excise tax was not separated from Motor Fuel Tax in FY2004.

The above figures have been restated. They are extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 42

Comparison of Net Collections and Population		
Fiscal Year	Net Collections (Millions)	Georgia Population (Thousands)
2001	\$ 13,934	8,424
2002	\$ 13,045	8,598
2003	\$ 12,710	8,750
2004	\$ 13,582	8,935
2005	\$ 14,693	9,133
2006	\$ 16,394	9,364
2007	\$ 17,640	9,545
2008	\$ 17,450	9,707

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and US Department of Commerce, Bureau of Economic Analysis, Released December 2007

Table 43

Actual Department of Revenue Spending by Funding Source (Thousands)				
Fiscal Year	Other Funds	Collection Fees	Modernization	State Funds
2003	\$ 5,566	\$ 4,678	\$ 7,995	\$ 86,352
2004	\$ 5,016	\$ 8,038	\$ 7,317	\$ 82,869
2005	\$ 6,687	\$ 9,706	\$ 2,121	\$ 78,941
2006	\$ 9,529	\$ 10,985	\$ -	\$ 109,512
2007	\$ 11,141	\$ 10,938	\$ -	\$ 111,523
2008	\$ 4,164	\$ 10,039	\$ -	\$ 114,545

Source: Accounting Unit, Finance Department, Georgia Department of Revenue

Table 46

Trend in Georgia's State Tax Revenues by Major Sources (Unaudited and Millions)							
Fiscal Year	Department of Revenue	Other Agencies	Grant Total	Breakdown of Grand Total by Major Source			
				General Sales and Use	Selective Sales Taxes ⁽¹⁾	Income Taxes	Other Taxes or Fees
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	\$ 13,582	\$ 435	\$ 14,017	\$ 4,922	\$ 913	\$ 7,279	\$ 903
2005	\$ 14,693	\$ 549	\$ 15,242	\$ 5,282	\$ 860	\$ 7,993	\$ 1,107
2006	\$ 16,394	\$ 213	\$ 16,607	\$ 5,746	\$ 833	\$ 8,931	\$ 1,097
2007	\$ 17,640	\$ 341	\$ 17,981	\$ 5,916	\$ 918	\$ 9,838	\$ 1,309
2008	\$ 17,450	\$ 246	\$ 17,696	\$ 5,781	\$ 877	\$ 9,789	\$ 1,249

⁽¹⁾ Selective Taxes are made up of Motor Fuel Excise, Tobacco and Alcohol Taxes.

Note: The above figures have been restated. They have been extracted from the Office of Treasury and Fiscal Services and the Georgia Department of Revenue's annual Revenue Collection press releases published during the relevant years.
 Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and the State of Georgia Office of Treasury and Fiscal Services (OFTS)

FY2007 & FY2008 Table Comparison

Titles	2007 Statistical Report		2008 Statistical Report	
	Page #	Table/Chart	Page #	Table
Number of Department of Revenue Employees by Category	8	Chart B	16	1
Sales and Use Tax Collections by Month (Thousands)	31	Table 2	22	2
Sales and Use Tax Revenues by Business Group - Collections	30	Table 1	23	3.1
Sales and Use Tax Revenues by Business Group - Percentage	30	Table 1	23	3.2
Sales and Use Tax Revenues by Business Group - Adjusted Total Revenues	30	Table 1	24	3.3
Growth in Sales and Use Tax Distributions to the General Fund and 1% to Counties	36	Table 7	24	4
CY2006 Domestic Corporation Income Tax Returns by Taxable Income Class	52	Table 15	25	5.1
CY2006 Foreign Corporation Income Tax Returns by Taxable Income Class	52	Table 15	25	5.2
CY2006 Corporation Income Tax Returns by Taxable Income Class	52	Table 15	26	5.3
Corporate Income Tax Collections and Returns Processed Annually	12	Chart I	26	6
FY2008 Motor Fuel and Motor Carrier Detailed Revenue Data	33	Table 4	27	7
Number of Individual Income Tax Returns Processed and Net Individual Income Tax Collections	12	Chart J	28	8
Comparative Trends in Georgia's Individual Income and State Income Tax Receipts	25	Table H-4	28	9
Growth Trend of Individual Income Tax (Thousands)	32	Table 3	29	10
Georgia Individual Income - Returns by Income Class	34	Table 5	30	11
Georgia, Southeast and United States Per Capita Income (Thousands)	26	Chart 3	32	12
Per Capita Individual Income % Increase Comparison by Five Year Periods (Calendar Years)	26	Chart 4	32	13
Georgia, Southeast Total Individual Income as a Percentage of United States	27	Chart 5	33	14
Total Individual Income Percent Increase Comparison by Period	27	Chart 6	33	15
CY2006 Individual Income Tax Data by County of Residence	39	Table 12	34	16
CY2008 Electronic Filing Results vs. Paper Returns (Thousands)	11	Chart H	47	17
Summary of Net Property Tax Collections by Category (Thousands)	37	Table 10	53	18
Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities	37	Table 9	54	19
Values of General Property, Public Utilities Dollars by Class of Property (Thousands)	38	Table 11	55	20
CY2007 Selected Tax Statistics and Estimates by County	43	Table 13	56	21

Titles	2007 Statistical Report		2008 Statistical Report	
	Page #	Table/Chart	Page #	Table
Three Economic Indicators by County with Rankings and Per Capita Amounts	47	Table 14	68	22
Millage Rates by County - Alphabetical	53	Table 16	80	23
Millage Rates by County - Numerical	56	Table 17	86	24
Net HTRG Revenue Totals (Millions)	N/A	N/A	88	25
Number of Motor Vehicle Registration and Tags Issued	57	Table 19	92	26.1
Number of Motor Vehicle Registrations Sold by Major Category	57	Table 19	93	26.2
Summary of Revenues from Motor Vehicle Tag, Title, and Related Items	57	Table 18	93	27
FY2008 Motor Vehicle Division Production Report - Tradeport Facility	14	Chart L	94	28
Lobby Customers at Tradeport Facility	14	N/A	95	29
Tax & Fee Collections by the Enforcement Unit of the Alcohol & Tobacco Division (Thousands)	15	Chart N	98	30
Alcohol & Tobacco Division Performance Figures	15	Chart M	99	31
Revenue from Selective Excise Taxes (Thousands)	35	Table 6	100	32.1
Revenue from Business License Fees (Thousands)	35	Table 6	101	32.2
Revenue and Number of Multiple Licenses	N/A	N/A	102	33
Tax Returns Processed in Department of Revenue	11	Chart G	104	34
Delinquent Tax Collections by Compliance Division Compared to Number of Accounts Processed	9	Chart D	107	35
Revenue from Collection Initiatives (Millions): September 2003 thru June 2008	10	Chart E	108	36
Cost of Collection Fees Collected (Thousands)	10	Chart F	108	37
Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution (Millions)	13	Chart K	108	38
CY2008 Refund History by Months	13	N/A	109	39
Net Revenue Collections by Georgia Department of Revenue (Unaudited)	21	Table H-1	110	40
Trend in Georgia's State Tax Revenue by Major Sources (Unaudited and Millions)	24	Chart 2	111	41
Comparison of Net Collections and Population	8	Chart A	111	42
Actual Department of Revenue Spending by Funding Source (Thousands)	9	Chart C	111	43
Changes in Major State Tax Revenues - Collections (Millions)	22	Chart 1	112	44.1

Titles	2007 Statistical Report		2008 Statistical Report	
	Page #	Table/Chart	Page #	Table
Changes in Major State Tax Revenues - Percentage Changes	22	Chart 1	112	44.2
Changes in Major State Tax Revenues - Absolute Changes (Millions)	22	Chart 1	113	44.3
Revenue Collections (Thousands) - Corporate Income Tax	23	Table H-2	113	45.1
Revenue Collections (Thousands) - Individual Income Tax	23	Table H-2	114	45.2
Revenue Collections (Thousands) - Other Taxes	23	Table H-2	114	45.3
Revenue Collections (Thousands) - Business License Fees	23	Table H-2	115	45.4
Revenue Collections (Thousands) - Earnings - General Government	23	Table H-2	115	45.5
Revenue Collections (Thousands) - Other Fees	23	Table H-2	116	45.6
Revenue Collections (Thousands) - Total Revenue Collections	23	Table H-2	117	45.7
Trend in Georgia's State Tax Revenue by Major Sources (Unaudited and Millions)	25	Table H-3	117	46
Per Capita Comparison of State Tax Collections	28	Chart 7	N/A	N/A
Selected State Tax Collections to \$1,000 Personal Income	29	Chart 8	N/A	N/A
Filing Results for Fiscal Year (Thousands)	36	Table 8	N/A	N/A
Results and Performance Measures by Programs	16	N/A	13	A
Litigation and Investigations Division	16	N/A	17	A-1
Tax Law and Policy Division	16	N/A	18	A-2
Customer Service	16	N/A	19	A-3
Local Government Services Division	16	N/A	53	A-4
Motor Vehicle Division	17	N/A	92	A-5
Alcohol and Tobacco Division	16	N/A	98	A-6
Processing Center	16	N/A	104	A-7
Compliance Division	17	N/A	107	A-8
Tax Law and Policy Seminars	20	N/A	18	B-1
Taxpayer Services Division - Customer Service Seminars	N/A	N/A	20	B-2
Local Government Services Division Seminars	18	N/A	49	B-3
Motor Vehicle Division Seminars	19	N/A	90	B-4



Georgia Department of Revenue

1800 Century Boulevard, NE

Atlanta, GA 30345

404-417-2400

www.dor.ga.gov