

*February 2010*



*Georgia Department of Revenue*

# Statistical Report **FY2009**

***Sonny Perdue***  
Governor

*Bart L. Graham*  
State Revenue Commissioner

## Revisions

- Table 22: Three Economic Indicators by County with Rankings and Per Capita Amounts  
Revised June 18, 2010
- Table 23: Millage Rates by County - Alphabetical  
Revised June 18, 2010
- Table 24: Millage Rates by County - Numerical  
Revised June 18, 2010
- Significant Achievements - Other Highlights  
Revised July 13, 2010
- Administrative Services Division Highlights  
Revised July 13, 2010



Bart L. Graham  
Commissioner

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

February 2010

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

Dear Governor Perdue and Legislative Members:

This is the Annual Report of the Georgia Department of Revenue for the fiscal year ending June 30, 2009. Net collections for the past fiscal year totaled \$15,619,041,000 compared to \$17,449,859,000 for fiscal year 2008, a 10.49% decrease.

The 2009 fiscal year presented a number of challenges for government services. The Department of Revenue, like all other state agencies, was required to reduce its budget and spending for the fiscal year by nearly 10% or 12 million dollars. To obtain the reduction, the Department implemented a number of cost-saving measures, which included a nearly 18% reduction in staff. These reductions had a quantified impact on tax collection, service delivery, and processing.

The Department continues its efforts to provide enhancements in customer service through our Integrated Tax System and Tax Compliance Data Warehouse initiatives, increased usage of electronic processes that allow for more efficient return and payment processing and through our continuing efforts to develop a professional service organization. The customer front of these initiatives is the Georgia Tax Center where customers can review their account information online. To date, Sales and Use Tax and Withholding Tax have been implemented. Corporate Income Tax and Motor Fuel will go-live in Fall 2010. Our objectives are then to fully implement Individual Income Tax and other tax types during FY2011.

This Annual Report is designed to provide a glimpse into the scope of work needed to accomplish our mission: "To provide the best customer service and operational performance of any state taxing authority and the IRS." The Department continues to be committed to administer Georgia's tax laws in a fair and equitable manner through the dedication of our employees and the cooperation and support we receive from the executive and legislative branches. We look forward to serving you and all Georgians. Please let me know what additional or clarifying information may be of further assistance to you.

Respectfully submitted,

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.*

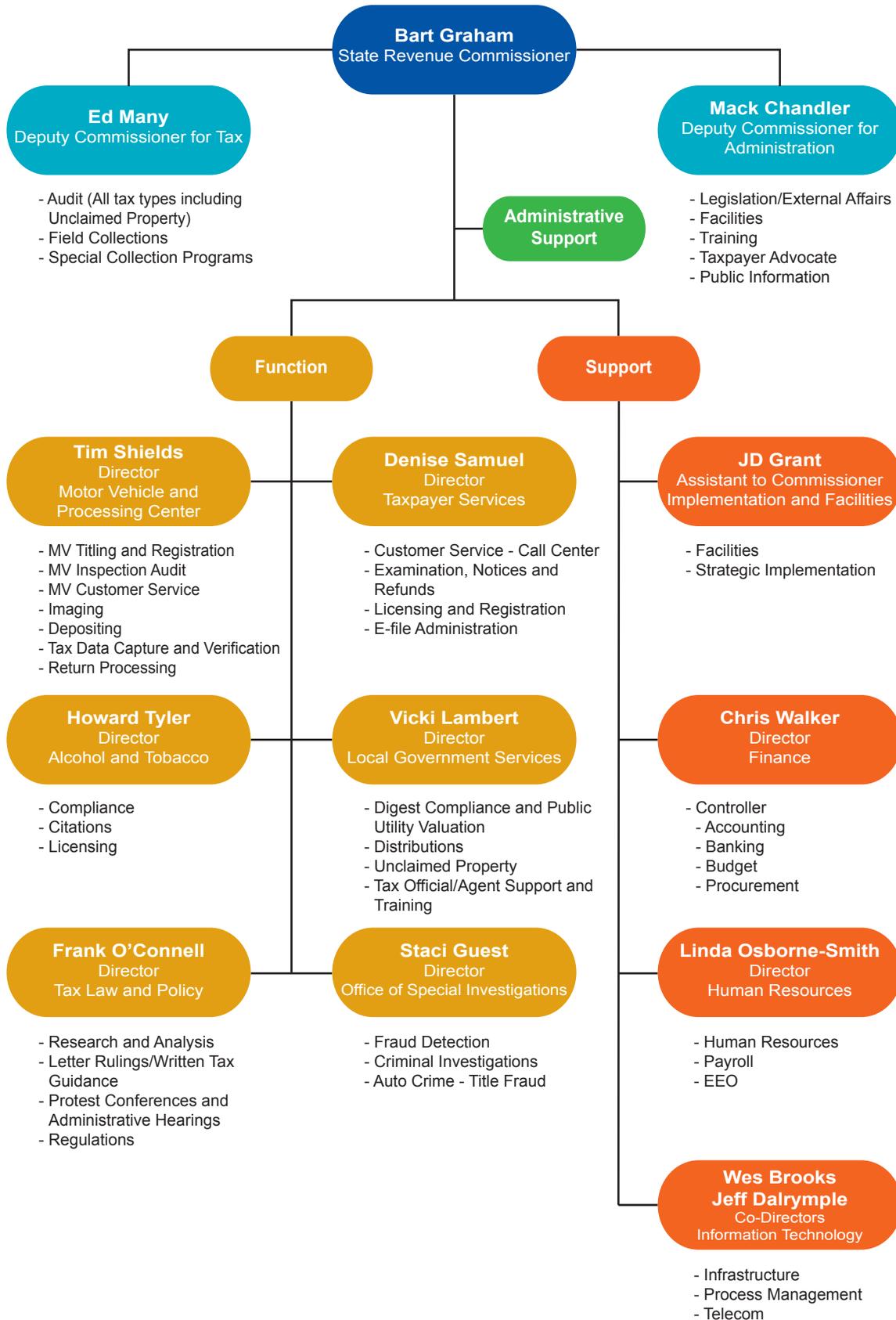
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# Organization Chart





## Georgia Department of Revenue Commissioner and Directors

### **Front row**

*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**

*Howard Tyler, Director of Alcohol and Tobacco Division*  
*JD Grant, Assistant to Commissioner, Implementation and Facilities*  
*Tim Shields, Director of Motor Vehicle and Processing Center*  
*Staci Guest, Director of the Office of Special Litigation*

### **Back row**

*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 2009, the Department collected approximately \$22.5 billion in gross tax revenues and distributed over \$4 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 million individual refunds.

In addition to the collection of revenue, the Department performs a wide range of tasks that include 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

## 2009 Department of Revenue Highlights:

- *During Fiscal Year 2009, the Department's net collections totaled \$15,619,041,000.*
- *Offset more than 59,000 federal refund checks recovering more than \$27.2 million owed to the state by individuals due to unpaid taxes.*
- *Distributed \$4.6 billion in sales and use tax to local tax authorities.*
- *Awarded Governor's Commendation for Excellence in Customer Service for Rapid Process Improvement (RPI) efforts.*
- *E-Services received a Governor's Commendation for Excellence in Service for implementing the ACH-Debit payment process.*
- *Realignment of Motor Vehicle Division in April 2009, placed under leadership of Processing Center Director.*

## Other Highlights:

- *Processed approximately 4 million individual tax returns.*
- *Processed approximately 2.89 million individual electronic returns.*
- *Processed approximately 2.9 million individual refunds.*
- *Issued 73 tax guidance letters.*
- *Blocked 28,887 fraudulent returns totaling \$40 million.*
- *Distributed approximately \$429 million in Homeowner's Tax Relief Grants to local governments.*
- *11 Regional offices answered 400,305 taxpayer assistance calls and had over 66,000 walk-in taxpayers.*
- *Implemented Check21 software to allow the Department to electronically deposit payments.*
- *Implemented the Sales Tax portion of the Integrated Tax System that allows the traveling auditor to use the remote audit software package to complete the audit.*
- *Implemented the Compliance Data Warehouse that will help identify non registered, underreporting, and underpaying taxpayers.*
- *In a 159 county statewide compliance check conducted by the Underage Investigations Group (UAIG), the non-compliance rate decreased from 31% in 2008 to 17% in 2009.*
- *Initiated On-line Motor Carrier System Enhancements to include Georgia Unified Carrier Registration-Intra-State (HB 57), Payment of Ad Valorem Taxes and International Registration Plan (IRP) fleet mileage.*
- *Expanded on the Electronic Lien and Title (ELT) Program to 3 service providers and 61 financial institutions.*
- *Redesigned the Sales Tax Certificate to add additional security safeguards.*
- *Analyzed and summarized 120 legislative bills.*
- *Processed 106 consolidated return applications.*
- *Reviewed and processed 859 tax exemption applications.*
- *Promulgated 66 tax regulations. Revised July 13, 2010.*
- *4,300 students attended property tax administration, collection and assessment training.*
- *Implemented workforce initiatives designed to recruit, retain and develop qualified workforce. Initiatives included call center vestibule testing, supervisor training, leadership mentoring, and succession planning.*
- *Completed the initial "Art of Exceptional Customer Service" training of over 1,400 DOR employees.*

## Integrated Tax Solution



The Integrated Tax Solution will transform the Department's current 23 disparate tax systems into a consolidated platform, which will provide agents with instant access to a taxpayer's total tax picture. Instead of having to check 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 became operational May 2009. Withholding became operational December 2009. Corporate and International Fuel Tax Agreement Tax (IFTA) are scheduled to become operational in early FY2011. Other tax types and functions will be implemented in future installations.

The Integrated Tax Solution has been successful for the sales and use implementation. Process improvements that were implemented in Phase I were the automated non-filer process, online request to update an account or location address, and automobile billing process. In Phase II the following on line improvements will be implemented: registration of a new sales and use or withholding account; single county sales and use tax return filing; request to protest or appeal an account liability; Withholding alliance with Federal/State Employment Taxes (FSET) transmissions which will become the standard in 2013.

# Directory

## Administrative Services Division

1800 Century Boulevard, NE Atlanta, Georgia 30345

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 and Accounting	Suite 17200	404-417-2222
Electronic Funds Transfer	Suite 17235	404-417-2220
Human Resources and Payroll Director, Linda Osborne-Smith	Suite 2225	404-417-2140
Facilities, JD Grant	Suite 11216	404-417-6092
Office of Special Investigations Director, Staci Guest	Suite 1175	404-417-2180
Public Information	Suite 15114	404-417-2106
Tax Law and Policy Director, Frank O'Connell	Suite 15202	404-417-2213
Taxpayer Advocate, Madeline Mangan	Suite 15300	404-417-2273
Training	Suite 4300	404-417-2262

## Alcohol and Tobacco Division

1800 Century Boulevard, NE Atlanta, Georgia 30345

Director, Howard Tyler	Suite 4235	404-417-4900
Chief of Enforcement, David Dyal	Suite 4235	404-417-4900
Chief of Operations, Scott Self	Suite 4235	404-417-4900
Assistant Chief of Operations, Carter Leverette	Suite 4235	404-417-4900
Revenue Regional Offices - Alcohol Special Agent Assignments		
Albany - Assistant Special Agent in Charge, Matt Littleton		229-430-4404
Athens - Special Agent in Charge, Malcolm S. Bennett		706-542-9973
Augusta - Assistant Special Agent in Charge, David Toulson		706-737-1870
Columbus - Special Agent in Charge, Michael W. Earnest		770-732-5840
Douglas - 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, Steve Jaramillo		478-751-6112
Northeast Metro - Assistant Special Agent in Charge, W.M. Ware		404-417-4851

Rome - Assistant Special Agent in Charge, Guy Dockstader	706-295-6688
Savannah - Special Agent in Charge, Ronald Huckaby	912-353-3001
South Atlanta Metro (Office closing FY2010) - Special Agent in Charge, Malcolm S. Bennett	404-968-0401

### Compliance Division

1800 Century Boulevard, NE Atlanta, Georgia 30345

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	Suite 16200	404-417-6341
Field Assistance Program Manager, Dorothy Black	Suite 16222	404-417-6340
Special Collections Program Unit Manager	Suite 18300	404-417-6439
Bankruptcy Section, Manager, James Greason 4245 International Pkwy, Hapeville, Georgia 30354-3903 (Office closing FY2010)	Suite 2045	404-968-0413
Private Collections Section, Leo Zomparelli	Suite 9200	404-417-6621

### Information Technology Division

1800 Century Boulevard, NE Atlanta, Georgia 30345

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, Georgia 30354-3918 (Office closing FY2010)

Director, Vicki Lambert	404-968-0710
Real and Personal Property Tax, Ellen Mills	404-968-0708
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
Tax Officials Training, Kim Oliver, Joe Turner and Goldine Shaw	404-968-0707

**Motor Vehicle**

1200 Tradeport Boulevard, Atlanta, Georgia 30354-1200

Director, Tim Shields	Suite 1063	404-968-3690
Manager, Andrea Smith	Suite 1114	404-968-3690
Manager, Robert Worle	Suite 1114	404-968-3690
Tag and Title Information	Suite 1153	404-968-3800

**Processing Center**

1200 Tradeport Boulevard, Atlanta, Georgia 30354-1200

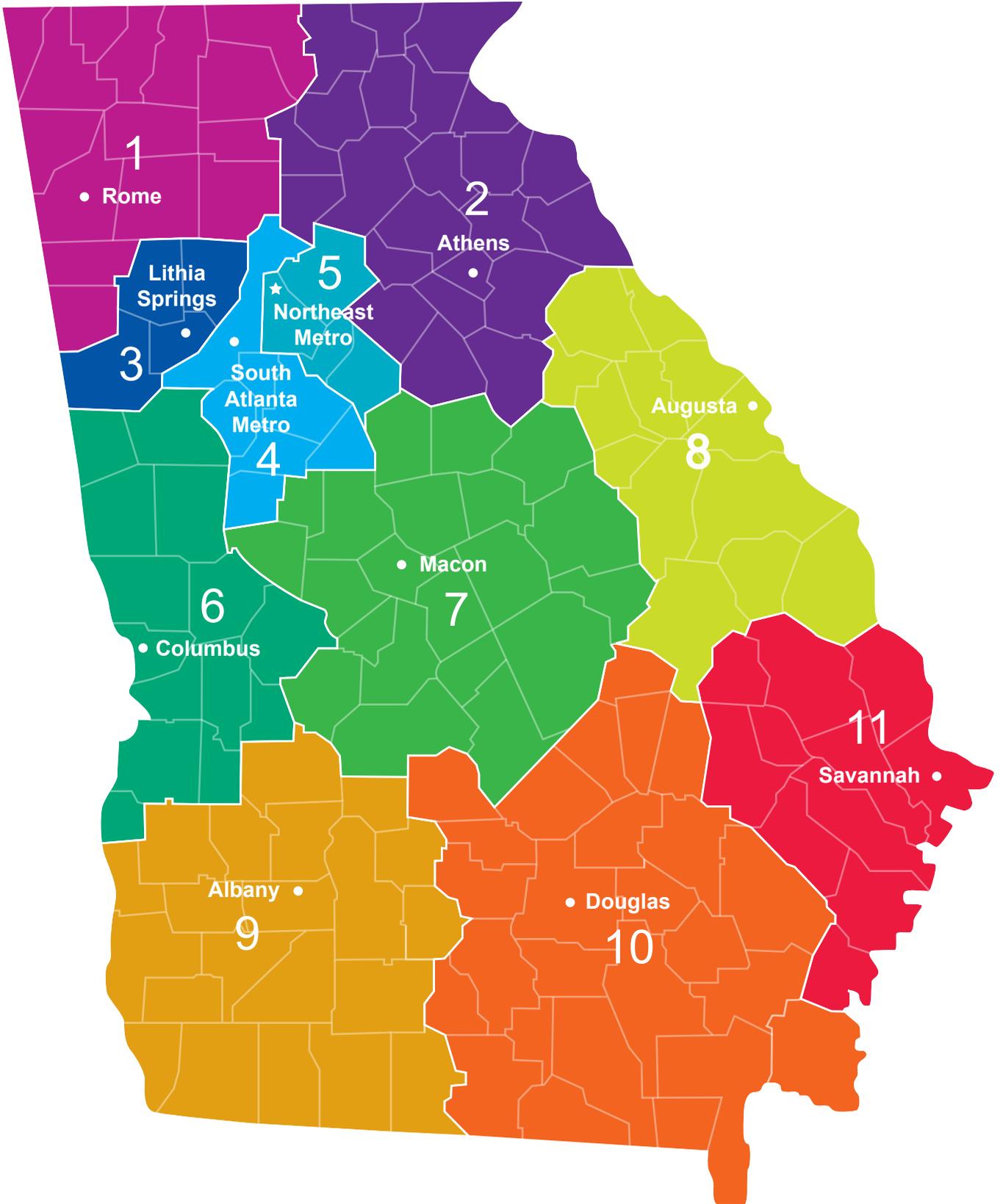
Director, Tim Shields	Suite 1063	404-675-1446
Assistant Director, Albert Burt	Suite 1001	404-362-4577
Assistant Director, Lauraette Evans	Suite 1038	404-362-2505

**Taxpayer Services Division**

1800 Century Boulevard, NE Atlanta, Georgia 30345

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	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



<b>Numbers</b>	<b>Regions</b>	<b>Manager</b>	<b>Regional Offices</b>	<b>Phone</b>
1	Rome	Randy Holland	1401 Dean Street, Suite E, Rome, GA 30161-6494 P.O. Box 1777, 30162-1777	706-295-6061
2	Athens	Kerry Herndon	3700 Atlanta Highway, Suite 268, Athens, GA 30606-7428	706-542-6058
3	Lithia Springs	Judy Stanley	351 Thornton Road, Suite 101, Lithia Springs, GA 30122-1589 P.O. Box 1079, 30122-7079	770-732-5812
4	South Atlanta Metro (Office closing FY2010)	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 Center 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	North Point Plaza, Suite I, 1214 N. Peterson 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



## FY2009 Sources of Tax Revenue

Tax Type	Revenue (Thousands)
Property Tax	\$ 82,764
Miscellaneous (Includes Estate Tax of \$83k)	\$ 152,833
Alcohol Beverages Tax	\$ 166,619
Tobacco Tax	\$ 229,673
Motor Vehicle - Tag, Title and Fees	\$ 287,528
Motor Fuel Excise Tax	\$ 438,329
Pre-Paid Motor Fuel Sales Tax	\$ 422,827
Corporate Tax	\$ 694,714
Sales and Use Tax	\$ 5,342,569
Income Tax - Individual	\$ 7,801,185
<b>Total Taxes/Other Revenues</b>	<b>\$ 15,619,041</b>

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

Total Taxes / Other Revenues  
**\$15,619,041,000**

# Results and Performance Measures

## Office of Special Investigations Results and Performance Measures

	FY2005	FY2006	FY2007	FY2008	FY2009
Suspected fraudulent returns reviewed prior to release of funds	9,237	55,464	98,588	52,030	<b>44,389</b>
Number of fraudulent returns detected prior to release of funds	2,138	32,987	66,700	15,884	<b>28,887</b>
Funds not released due to detection of fraud (Millions)	\$ 2.8	\$ 26.9	\$ 42.0	\$ 16.5	<b>\$ 40.0</b>

Source: Office of Special Investigations, Georgia Department of Revenue

## Tax Law and Policy Division Results and Performance Measures

	FY2005	FY2006	FY2007	FY2008	FY2009
Number of legislative bills analyzed and summarized	144	110	195	141	<b>120</b>
Number of tax guidance letters drafted	82	70	130	145	<b>73</b>
Number of consolidated return applications processed	53	50	76	42	<b>106</b>
Number of tax exemption applications reviewed and processed	442	400	719	826	<b>859</b>
Number of regulations updated or released	98	123	135	115	<b>66</b>
Number of taxpayer protests handled	*	*	72	54	<b>33</b>
Number of alcohol and tobacco citations issued	*	*	1,840	2,192	<b>1,681</b>
Estimated number of taxpayer emails handled	*	*	5,920	5,920	<b>5,920</b>
Estimated number of taxpayer phone calls handled	*	*	14,878	14,878	<b>14,878</b>

\*Numbers not compiled

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

**Taxpayer Services Division Results and Performance Measures**

	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
<b>Call Handling and Tracking</b>					
Number of inbound calls (Thousands)	N/A	1,552	1,097	1,210	<b>1,160</b>
Number of calls answered (Thousands)	N/A	477	618	640	<b>557</b>
Number of individual refund calls received (Thousands)	763	330	220	316	<b>295</b>
Number of individual refund calls answered (Thousands)	238	240	135	122	<b>182</b>
<b>Correspondence Management</b>					
Number of protests received in response to individual income tax assessment notices (Thousands)	48	49	21	17	<b>27</b>
Percent of unresolved protests 120 days after filing	34%	30%	10%	13%	<b>15%</b>
<b>Education and Assistance</b>					
Number of Education Seminars held	199	200	30	28	<b>15</b>

Source: Taxpayer Services Division, Georgia Department of Revenue

**Local Government Services Division Results and Performance Measures**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Unclaimed Property</b>					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$ 6.8	\$ 8.0	\$ 12.0	\$ 14.0	\$ 17.2
<b>Grants and Distribution</b>					
<b>• Local Sales Tax Distribution</b>					
Total local sales tax type (All counties combined)	456	457	467	465	470
Total returns (SUT) processed (Millions)	1.4	1.4	1.2	1.3	1.3
Distribution of sales tax revenues to local governments (Billions)	\$ 3.7	\$ 3.7	\$ 4.7	\$ 4.8	\$ 4.6
<b>• Homeowners Tax Relief Grants (HTRG)</b>					
Value of HTRG grants distributed (Millions)	\$ 412	\$ 418	\$ 425	\$ 429	\$ 429
Number of local taxing jurisdictions receiving grants	419	430	430	440	454
Number of homesteads qualifying for grants (Millions)	7.1	7.3	7.3	7.1	7.4

Source: Local Government Services Division, Georgia Department of Revenue

**Motor Vehicle Results and Performance Measures**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Salvage Inspection</b>					
Number of rebuilt salvage vehicle reinspections	22,618	23,208	20,991	17,437	<b>16,545</b>
<b>Tag and Title Registration</b>					
<b>• Commercial Truck Registration</b>					
Number of interstate commercial vehicle registrations	-	45,102	45,526	43,751	<b>51,926</b>
<b>• Motor Vehicle Registration</b>					
Number of Motor Vehicles tag registrations processed (Millions)	-	8.2	8.4	8.5	<b>8.5</b>
Number of internet online motor vehicle title registrations	-	232,917	401,273	459,361	<b>474,167</b>
<b>• Titles</b>					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ -	\$ 250	\$ 294	\$ 295	<b>\$ 281</b>

Source: Motor Vehicle, Georgia Department of Revenue

**Processing Center Results and Performance Measures**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Error Resolution</b>					
Number of Sales Tax returns processed through Error Resolution (Thousands)	787	700	572	636	<b>458</b>
Percent of Sales Tax returns processed through Error Resolution	56.3%	50.0%	48.0%	46.9%	<b>36.1%</b>
Total number of Error Resolution staff (All tax types)	100	90	82	78	<b>68</b>
<b>Money Deposits</b>					
Average time lapse in days between receipts and deposit of check in a coupon payment	2.5	2.0	2.5	2.0	<b>3.5</b>
Average time lapse in days between receipts and deposit of check in a non-coupon payment	12.3	10.0	9.0	8.0	<b>5.4</b>
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 12.5	\$ 13.0	\$ 17.3	\$ 17.7	<b>\$ 17.3</b>
<b>Returns Processing</b>					
Number of documents processed (Millions) <sup>(i)</sup>	7.9	7.9	7.9	8.7	<b>7.7</b>
Number of images created (Millions) <sup>(i)</sup>	52.6	54.0	54.0	80.0	<b>62.0</b>
Percent of Individual Income tax non-paper returns processed	59.8%	60.0%	68.2%	72.4%	<b>73.1%</b>

<sup>(i)</sup> Reduction in documents processed and images created due to reduction in Processing Center staff in FY2009.  
Source: Processing Center and Accounts Unit, Finance Department, Georgia Department of Revenue

**Alcohol and Tobacco Division Results and Performance Measures**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Industry Regulations</b>					
<b>• Amusement Machines</b>					
Number of amusement machines reviewed annually for compliance	8,764	8,312	2,130	1,743	<b>1,482</b>
Number of amusement machines seized due to non-compliance	301	193	197	397	<b>102</b>
<b>• Law Enforcement</b>					
Number of citations issued	1,880	1,684	1,739	2,116	<b>1,603</b>
Percent of alcohol inspections where the operator is not in compliance with applicable law	18%	15%	12%	8%	<b>8%</b>
<b>• Licenses and Permits</b>					
Number of alcohol license investigations conducted	1,338	1,387	1,499	1,523	<b>1,469</b>
Number of executive orders served after administrative hearings	1,663	1,658	1,372	1,505	<b>2,137</b>
<b>Underage Investigation</b>					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	285	448	774	1,243	<b>659</b>
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	16%	18%	12%	8%	<b>8%</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

**Compliance Division Results and Performance Measures**

	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
<b>Assessment</b>					
Number of proposed assessments issued	240,000	230,000	245,012	329,535	<b>488,156</b>
Number of collections received during assessment phase (Millions)	136	140	136	134	<b>119</b>
<b>Audit</b>					
Average revenue per audit hour (All tax types)	\$ 2,006	\$ 1,771	\$ 1,899	\$ 1,139	<b>\$ 1,486</b>
Percent of audits that find business not in compliance with the tax laws	38%	42%	39%	39%	<b>55%</b>
<b>Collections</b>					
Trust tax (sales and withholding) accounts collection cycle in days	165	165	165	165	<b>165</b>
Collections on delinquent and deficient accounts (Millions)	\$ 392	\$ 235	\$ 357	\$ 387	<b>\$ 345</b>

Source: Compliance Division, Georgia Department of Revenue

# Administrative Services Division

The Administrative Services Division provides administrative services for all department divisions including:

- Administrative Hearing Office
- Facilities Management
- Finance Department
- Human Resources
- Internal Audit/Strategic Planning and Implementation
- Office of Special Investigations
- Procurement
- Public Information Office
- Tax Law and Policy
- Taxpayer Advocate's Office
- Training and Organizational Development Unit

## *Administrative Services Division Highlights:*

### ***Human Resources***

- *Developed and implemented workforce initiatives designed to recruit, retain and develop qualified workforce. Initiatives included call center vestibule testing, supervisor training, leadership mentoring, and succession planning for middle management positions.*

### ***Office of Special Investigations***

- *Blocked 28,887 fraudulent returns totaling \$40 million.*

### ***Tax Law and Policy Division***

- *Analyzed and summarized 120 legislative bills.*
- *Issued 73 tax guidance letters.*
- *Processed 106 consolidated return applications.*
- *Reviewed and processed 859 tax exemption applications.*
- *Promulgated 66 tax regulations. Revised July 13, 2010.*

### ***Training and Organizational Development Unit***

- *Completed the initial "Art of Exceptional Customer Service" training of over 1,400 Department of Revenue employees begun in 2007. This training is now ongoing to include any new employees.*

## Human Resources

**Table 1**  
**Number of Department of Revenue Employees by Category**

	FY2005	FY2006	FY2007	FY2008	FY2009
Temporary Employees	340	453	408	255	<b>194</b>
Full-Time Employees	936	1,214	1,267	1,265	<b>1,211</b>
Total Employees	1,276	1,667	1,675	1,520	<b>1,405</b>

Source: Human Resources, Georgia Department of Revenue

## Office of Special Investigations

Established in 2005, the Office of Special Investigations 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 office is also responsible for conducting internal affairs investigations. The goal of these investigations is to develop cases which can be turned over to state legal representatives for prosecution in a court of law.

Since its inception, the Office of Special Investigations has developed cases against twelve individuals that resulted in guilty pleas.

The office is also responsible for the physical security of the Department's facilities.

The Department's Auto Crime - Title Fraud Unit, which is responsible for investigating motor vehicle title and registration fraud, is also a part of the Office of Special Investigations.

### Office of Special Investigations Results and Performance Measures

	FY2005	FY2006	FY2007	FY2008	FY2009
Suspected fraudulent returns reviewed prior to release of funds	9,237	55,464	98,588	52,030	<b>44,389</b>
Number of fraudulent returns detected prior to release of funds	2,138	32,987	66,700	15,884	<b>28,887</b>
Funds not released due to detection of fraud (Millions)	\$ 2.8	\$ 26.9	\$ 42.0	\$ 16.5	<b>\$ 40.0</b>

Source: Office of Special Investigations, Georgia Department of Revenue

## Tax Law and Policy Division

Tax Law and Policy Division 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 administer 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

### Tax Law and Policy Division Results and Performance Measures

	FY2005	FY2006	FY2007	FY2008	FY2009
Number of legislative bills analyzed and summarized	144	110	195	141	<b>120</b>
Number of tax guidance letters drafted	82	70	130	145	<b>73</b>
Number of consolidated return applications processed	53	50	76	42	<b>106</b>
Number of tax exemption applications reviewed and processed	442	400	719	826	<b>859</b>
Number of regulations updated or released	98	123	135	115	<b>66</b>
Number of taxpayer protests handled	*	*	72	54	<b>33</b>
Number of alcohol and tobacco citations issued	*	*	1,840	2,192	<b>1,681</b>
Estimated number of taxpayer emails handled	*	*	5,920	5,920	<b>5,920</b>
Estimated number of taxpayer phone calls handled	*	*	14,878	14,878	<b>14,878</b>

\*Numbers not compiled

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

**Tax Law and Policy Division Seminars**

<b>Seminars</b>	<b>Date</b>	<b>Location</b>	<b>Attendees</b>
Association of Government Accountants	May 21, 2009	Atlanta	45
Georgia Automobile Dealers Association	November 18, 2008	Atlanta	20
Georgia Government Finance Officers Association	January 26, 2009	Atlanta	75-100
Georgia Society of CPA's	July 13, 2009	Atlanta	50-75
IPT Luncheon Series	February 5, 2009	Atlanta	100
IPT/DOR Conference	November 21, 2008	Atlanta	100
IRS Tax Forum	July 3, 2008	Atlanta	75
NATP Conference	September 22, 2008	Dillard	100

# Taxpayer Services Division

The Taxpayer Services Division 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 center, business operations, and systems control unit electronic services.

## *Taxpayer Services Division Highlights:*

- *E-Services received a Governor's Commendation for Excellence in Service for implementing the ACH-Debit payment process.*
- *Redesigned the Sales Tax Certificate to add additional security safeguards.*

**Taxpayer Services Division Results and Performance Measures**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Call Handling and Tracking</b>					
Number of inbound calls (Thousands)	N/A	1,552	1,097	1,210	<b>1,160</b>
Number of calls answered (Thousands)	N/A	477	618	640	<b>557</b>
Number of individual refund calls received (Thousands)	763	330	220	316	<b>295</b>
Number of individual refund calls answered (Thousands)	238	240	135	122	<b>182</b>
<b>Correspondence Management</b>					
Number of protests received in response to individual income tax assessment notices (Thousands)	48	49	21	17	<b>27</b>
Percent of unresolved protests 120 days after filing	34%	30%	10%	13%	<b>15%</b>
<b>Education and Assistance</b>					
Number of Education Seminars held	199	200	30	28	<b>15</b>

Source: Taxpayer Services Division, Georgia Department of Revenue

**Taxpayer Services Division Seminars**

<b>Seminars</b>	<b>Date</b>	<b>Location</b>	<b>Attendees</b>
Sales and Use Tax	July 16, 2008	Lawrenceville	130
	August 7, 2008	Valdosta	40
	August 19, 2008	Carrollton	25
	September 9, 2008	Augusta	55
	September 18, 2008	Savannah	45
	October 9, 2008	Decatur	150
	October 15, 2008	Americus	12
	November 7, 2008	Newnan	80
	November 13, 2008	Athens	80
	December 4, 2008	Macon	150
	April 7, 2009	Kennesaw	150
	April 15, 2009	Athens	45
	May 6, 2009	Columbus	48
	June 2, 2009	Atlanta	98
	June 11, 2009	Albany	65

## 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 approximately 557,000 calls answered in 2009. For 2009, the Call Center used a call analysis feature that determines the reason a call was made, which assisted in the development of new self-service solutions to provide better assistance to callers. This system also created opportunities to share resources with other Department of Revenue divisions and other Departments within state government, such as the Office of Customer Service which handles request for tax forms for the Department of Revenue.

## 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.

**Motor Fuel Review**

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).

**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.

**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.

**Table 2**  
**Net Sales and Use Tax Collections by Month (Thousands)**

	<b>CY2004</b>	<b>CY2005</b>	<b>CY2006</b>	<b>CY2007</b>	<b>CY2008</b>
January	\$ 490,687	\$ 498,330	\$ 613,579	\$ 607,350	\$ <b>596,595</b>
February	\$ 476,431	\$ 430,129	\$ 384,925	\$ 524,128	\$ <b>511,639</b>
March	\$ 361,817	\$ 444,208	\$ 461,787	\$ 451,125	\$ <b>426,586</b>
April	\$ 454,471	\$ 434,495	\$ 429,094	\$ 529,955	\$ <b>532,842</b>
May	\$ 468,504	\$ 450,917	\$ 532,418	\$ 489,126	\$ <b>448,416</b>
June	\$ 509,733	\$ 504,319	\$ 537,639	\$ 561,206	\$ <b>463,871</b>
July	\$ 384,053	\$ 489,650	\$ 449,023	\$ 519,220	\$ <b>491,732</b>
August	\$ 474,231	\$ 494,815	\$ 476,761	\$ 521,027	\$ <b>460,509</b>
September	\$ 420,969	\$ 402,970	\$ 450,504	\$ 402,902	\$ <b>445,535</b>
October	\$ 431,305	\$ 489,518	\$ 462,009	\$ 416,407	\$ <b>486,744</b>
November	\$ 413,980	\$ 460,909	\$ 385,666	\$ 459,477	\$ <b>457,142</b>
December	\$ 407,973	\$ 472,624	\$ 528,666	\$ 481,885	\$ <b>435,256</b>
<b>Total</b>	\$ 5,294,154	\$ 5,572,884	\$ 5,712,071	\$ 5,963,808	\$ <b>5,756,867</b>

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 - Net Collections (Thousands)**

	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>**FY2009</b>
Food	\$ 735,960	\$ 819,634	\$ 819,441	\$ 845,618	\$ <b>815,033</b>
Apparel	\$ 182,225	\$ 198,801	\$ 213,481	\$ 207,470	\$ <b>194,325</b>
General Merchandise	\$ 700,580	\$ 747,110	\$ 774,009	\$ 759,189	\$ <b>766,099</b>
Automotive	\$ 802,723	\$ 852,560	\$ 896,204	\$ 847,972	\$ <b>627,651</b>
Home	\$ 458,021	\$ 526,192	\$ 533,673	\$ 500,312	\$ <b>424,237</b>
Lumber	\$ 527,019	\$ 591,547	\$ 587,397	\$ 471,709	\$ <b>329,606</b>
Service	\$ 389,003	\$ 431,632	\$ 442,189	\$ 484,621	\$ <b>504,260</b>
Manufacturers	\$ 251,923	\$ 293,166	\$ 299,505	\$ 282,586	\$ <b>284,720</b>
Utilities	\$ 596,235	\$ 664,579	\$ 707,998	\$ 760,253	\$ <b>816,291</b>
Miscellaneous	\$ 520,524	\$ 615,590	\$ 634,977	\$ 625,189	\$ <b>535,641</b>
<b>Total</b>	<b>\$ 5,164,213</b>	<b>\$ 5,740,811</b>	<b>\$ 5,908,874</b>	<b>\$ 5,784,919</b>	<b>\$ 5,297,863</b>

\*\* On May 1, 2009, DOR implemented a new Sales Tax system that utilizes the North American Industry Classification System (NAICS), replacing the old commodity codes previously used.

Source: State Accounting Office of Georgia, Local Government Services Division and Finance Department, Georgia Department of Revenue

**Table 3.2**  
**Sales and Use Tax Revenues by Business Group - Percentage**

	FY2005	FY2006	FY2007	FY2008	**FY2009
Food	14.3%	14.3%	13.9%	14.6%	<b>15.4%</b>
Apparel	3.5%	3.5%	3.6%	3.6%	<b>3.7%</b>
General Merchandise	13.6%	13.0%	13.1%	13.1%	<b>14.5%</b>
Automotive	15.5%	14.9%	15.2%	14.7%	<b>11.8%</b>
Home	8.9%	9.2%	9.0%	8.6%	<b>8.0%</b>
Lumber	10.2%	10.3%	9.9%	8.2%	<b>6.2%</b>
Service	7.5%	7.5%	7.5%	8.4%	<b>9.5%</b>
Manufacturers	4.9%	5.1%	5.1%	4.9%	<b>5.4%</b>
Utilities	11.5%	11.6%	12.0%	13.1%	<b>15.4%</b>
Miscellaneous	10.1%	10.7%	10.7%	10.8%	<b>10.1%</b>

\*\* On May 1, 2009, DOR implemented a new Sales Tax system that utilizes the North American Industry Classification System (NAICS), replacing the old commodity codes previously used.

Source: State Accounting Office of Georgia, Local Government Services Division and Finance Department, Georgia Department of Revenue

**Table 3.3**  
**Sales and Use Tax Revenues by Business Group - Adjusted Total Revenues (Thousands)**

	FY2005	FY2006	FY2007	FY2008	**FY2009
Total Business Group	\$ 5,164,213	\$ 5,740,811	\$ 5,908,874	\$ 5,784,919	<b>\$ 5,297,863</b>
Accounting Adjustments Net	\$ 150,788	\$ (17,598)	\$ -	\$ -	<b>\$ 216,743</b>
Total Net Collections	\$ 5,315,001	\$ 5,723,213	\$ 5,908,874	\$ 5,784,919	<b>\$ 5,514,606</b>
Vendor Discount	\$ 47,090	\$ 51,064	\$ 53,077	\$ -	<b>\$ 52,771</b>
Adjusted Total Revenue	\$ 5,362,091	\$ 5,774,277	\$ 5,961,951	\$ 5,784,919	<b>\$ 5,567,377</b>

Note: The Vendor Discount figure is unavailable for FY2008 and all other figures represent actual amounts paid during the fiscal year.

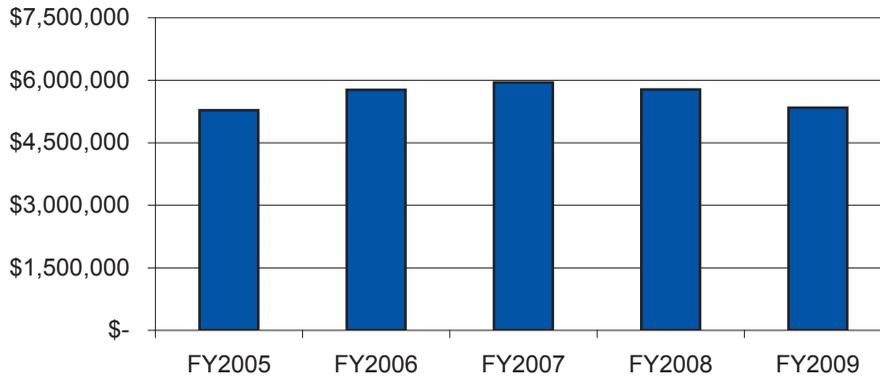
\*\* On May 1, 2009, DOR implemented a new Sales Tax system that utilizes the North American Industry Classification System (NAICS), replacing the old commodity codes previously used.

Source: State Accounting Office of Georgia, Local Government Services Division and Finance Department, Georgia Department of Revenue

Table 4

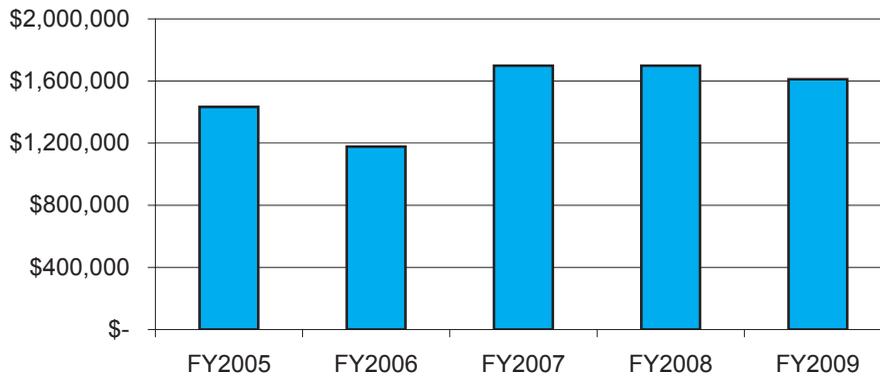
**Growth in Sales and Use Tax Distributions to the General Fund and 1% to Counties (Thousands)**

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



FY2005	FY2006	FY2007	FY2008	FY2009	% CHG 08-09
\$ 5,281,929	\$ 5,772,352	\$ 5,948,545	\$ 5,780,867	\$ 5,342,569	-7.60%

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



FY2005	FY2006	FY2007	FY2008	FY2009	% CHG 08-09
\$ 1,433,330	\$ 1,177,638	\$ 1,698,403	\$ 1,698,564	\$ 1,611,481	-5.10%

Source: Accounting Unit, Finance Department and Local Government Services Division, Georgia Department of Revenue

**Table 5.1**  
**CY2007 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	190,603	91.41%		0.00%
\$1 - \$5,000	6,015	2.88%	\$ 10,181,813	0.27%
\$5,000 - \$10,000	1,970	0.94%	\$ 14,163,512	0.37%
\$10,000 - \$25,000	2,969	1.42%	\$ 48,144,616	1.26%
\$25,000 - \$50,000	2,278	1.09%	\$ 80,995,620	2.11%
\$50,000 - \$100,000	1,761	0.84%	\$ 120,251,154	3.14%
\$100,000 - \$250,000	1,245	0.60%	\$ 180,916,481	4.72%
\$250,000 - \$500,000	579	0.28%	\$ 180,078,329	4.70%
\$500,000 - \$1,000,000	397	0.19%	\$ 225,739,179	5.89%
Over \$1,000,000	707	0.34%	\$ 2,972,581,862	77.55%
<b>Total</b>	<b>208,524</b>	<b>100.00%</b>	<b>\$ 3,833,052,565</b>	<b>100.00%</b>

Note: Figures represent 96.5% of returns processed as of December 2009.

Source: Information Technology Division, Georgia Department of Revenue

**Table 5.2**  
**CY2007 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	36,677	73.74%		0.00%
\$1 - \$5,000	3,042	6.12%	\$ 4,624,396	0.04%
\$5,000 - \$10,000	931	1.87%	\$ 6,679,706	0.06%
\$10,000 - \$25,000	1,505	3.03%	\$ 24,293,104	0.21%
\$25,000 - \$50,000	1,264	2.54%	\$ 43,903,411	0.38%
\$50,000 - \$100,000	1,190	2.39%	\$ 81,830,571	0.71%
\$100,000 - \$250,000	1,544	3.10%	\$ 240,511,716	2.10%
\$250,000 - \$500,000	1,056	2.12%	\$ 356,935,098	3.12%
\$500,000 - \$1,000,000	846	1.70%	\$ 569,879,236	4.98%
Over \$1,000,000	1,682	3.38%	\$ 10,123,843,724	88.40%
<b>Total</b>	<b>49,737</b>	<b>100.00%</b>	<b>\$ 11,452,500,962</b>	<b>100.00%</b>

Note: Figures represent 96.5% of returns processed as of December 2009.  
Source: Information Technology Division, Georgia Department of Revenue

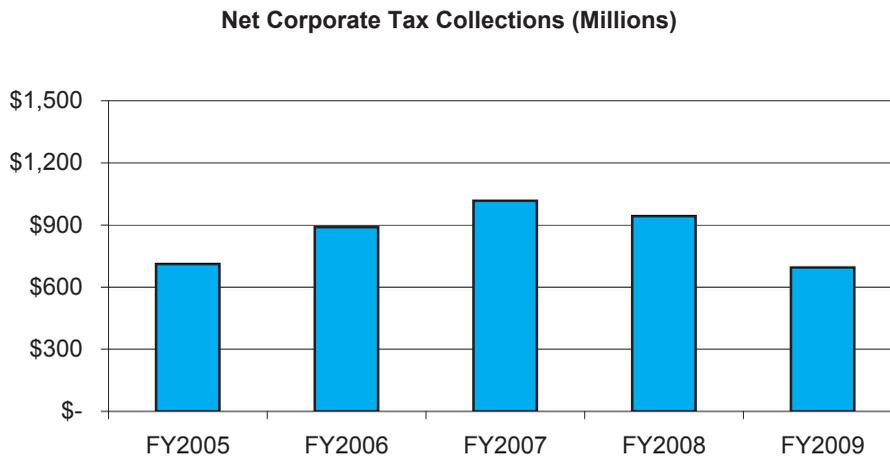
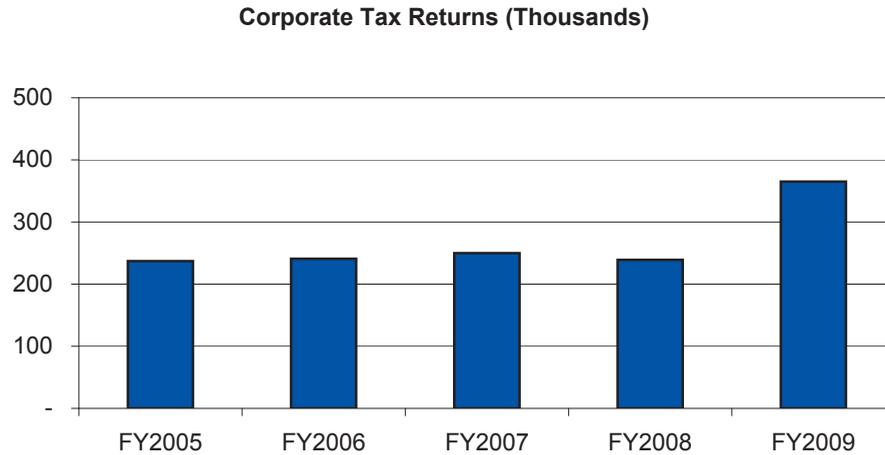
**Table 5.3**  
**CY2007 Corporation Income Tax Returns by Taxable Income Class**

	Number of Returns	Percent of Returns	Net Taxable Income	Percent of Net Taxable Income
\$0 or Less	227,280	88.00%	\$ -	0.00%
\$1 - \$5,000	9,057	3.51%	\$ 14,806,209	0.10%
\$5,000 - \$10,000	2,901	1.12%	\$ 20,843,218	0.14%
\$10,000 - \$25,000	4,474	1.73%	\$ 72,437,720	0.47%
\$25,000 - \$50,000	3,542	1.37%	\$ 124,899,031	0.82%
\$50,000 - \$100,000	2,951	1.14%	\$ 202,081,724	1.32%
\$100,000 - \$250,000	2,789	1.08%	\$ 421,428,196	2.76%
\$250,000 - \$500,000	1,635	0.63%	\$ 537,013,427	3.51%
\$500,000 - \$1,000,000	1,243	0.48%	\$ 795,618,416	5.21%
Over \$1,000,000	2,389	0.93%	\$ 13,096,425,586	85.68%
<b>Total</b>	<b>258,261</b>	<b>100.00%</b>	<b>\$ 15,285,553,527</b>	<b>100.00%</b>

Note: Figures represent 96.5% of returns processed as of December 2009.

Source: Information Technology Division, Georgia Department of Revenue

**Table 6**  
**Net Corporate Tax Collections and Returns Processed Annually**



	FY2005	FY2006	FY2007	FY2008	FY2009
■ Corporate Tax Returns (Thousands)	237	241	250	239	<b>365</b>
■ Net Corporate Tax Collections (Millions)	\$ 712	\$ 890	\$ 1,017	\$ 943	<b>\$ 695</b>

Note: Return and collection figures for FY2007, FY2008, and FY2009 are unaudited.

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

**Table 7**  
**FY2009 Motor Fuel and Motor Carrier Detailed Revenue Data**

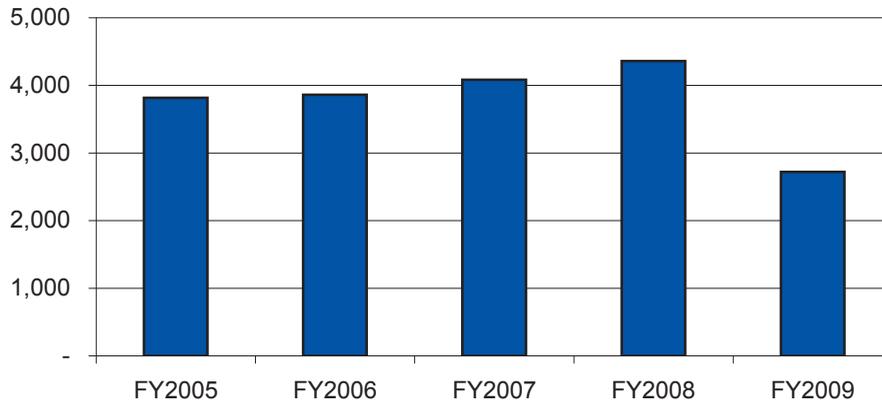
<b>Gross Taxable Gallonage by Product (Thousands)</b>	
Gasoline	4,859,028
Diesel	1,396,810
Special Fuel	16,849
Aviation	5,649
Other: Propane (LPG)	4,575
<b>Total Motor Fuel Gallons</b>	<b>6,282,911</b>
<b>Motor Fuel Collections by Product (Unaudited, Thousands)</b>	
Aviation	\$ 55
Gasoline	\$ 351,135
Special Fuel	\$ 770
Diesel Operators - Bonded	\$ 99,733
Other: (Undistributed by Fuel Type)	\$ 22,271
Penalties and Interest	\$ 329
<b>Sub Total Motor Fuel Collections</b>	<b>\$ 474,293</b>
Less:	
Expenses to Collect	
Vendor Compensation	\$ -
Refunds	
Retail, Dealer and Agriculture	\$ (25,698)
<b>Total Expenses and Refunds</b>	<b>\$ (25,698)</b>
<b>Motor Fuel Tax Revenue (Net of Commissions and Refunds)</b>	<b>\$ 448,595</b>
<b>Prepaid Motor Fuel State Taxes</b>	
Prepaid Motor Fuel State Tax	\$ 422,826
<b>Motor Carrier Revenue</b>	
Motor Carrier Mileage Tax	\$ 12,331
Adjustments (Motor Carrier Citations)	
<b>Total Motor Carrier Revenue</b>	<b>\$ 12,331</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue and the State Accounting Office of Georgia

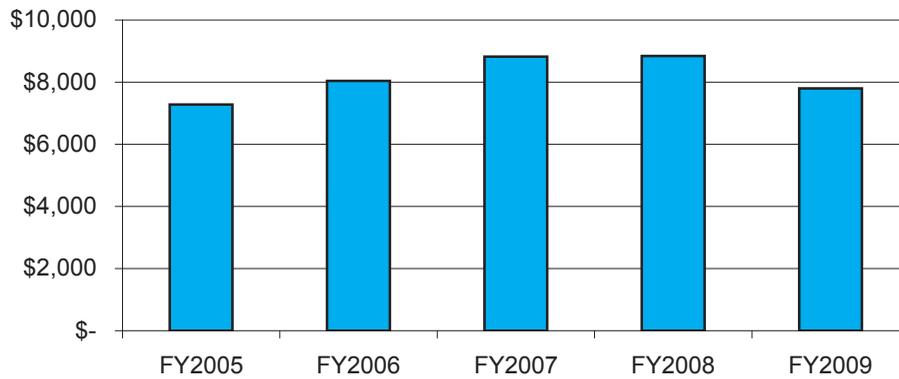
**Table 8**

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

**Number of Individual Returns Processed (Thousands)**



**Net Individual Income Tax Collections (Millions)**



	FY2005	FY2006	FY2007	FY2008	FY2009
■ Number of Individual Returns Processed (Thousands)	3,816	3,861	4,084	4,360	2,721
■ Net Individual Income Tax Collections (Millions)	\$ 7,281	\$ 8,041	\$ 8,821	\$ 8,845	\$ 7,801

Note: Return and collection figures of FY2007, FY2008, and FY2009 are unaudited.

Source: Processing Center 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**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Total Individual Personal Income <sup>(i)</sup></b>					
Amount (Millions)	\$ 284,216	\$ 300,891	\$ 318,950	\$ 329,555	\$ <b>326,970</b>
Change from Prior Year (%)	7.31%	5.87%	6.00%	3.32%	<b>-0.78%</b>
<b>Individual Income Tax Receipts</b>					
Net Amount (Thousands)	\$ 7,280,815	\$ 8,040,624	\$ 8,820,797	\$ 8,845,476	\$ <b>7,801,185</b>
Change from Prior Year (%)	7.31%	10.44%	9.70%	0.28%	<b>-11.81%</b>
<b>Income Elasticity Ratio <sup>(ii)</sup></b>	1.000	1.779	1.617	0.084	<b>15.141</b>

<sup>(i)</sup> Individual Income amounts are estimated figures that are restated every quarter.

<sup>(ii)</sup> The ratio is the percentage change in tax receipts to the percentage change in individual income. This measures the sensitivity of individual income tax revenue to changes in individual personal income.

A ratio of 1.0 would indicate an identical rate of change for income and tax yield.

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 June 2009

**Table 10**  
**Growth Trend of Individual Income Tax (Thousands)**

	<b>CY2003</b>	<b>CY2004</b>	<b>CY2005</b>	<b>CY2006</b>	<b>CY2007</b>
Number of Returns	3,690	3,776	3,836	4,045	<b>4,273</b>
Adjusted Gross Income	\$ 153,771,193	\$ 165,421,204	\$ 172,975,112	\$ 193,127,039	<b>\$ 202,746,898</b>
Taxable Net Income	\$ 112,028,551	\$ 122,448,097	\$ 129,060,396	\$ 144,979,006	<b>\$ 151,026,391</b>
Tax Liability	\$ 6,104,844	\$ 6,712,680	\$ 7,100,396	\$ 8,026,610	<b>\$ 8,373,271</b>
<b>Annual Numerical Increase</b>					
Number of Returns	31	86	60	209	<b>228</b>
Adjusted Gross Income	\$ 4,566,472	\$ 11,650,011	\$ 7,553,908	\$ 20,151,927	<b>\$ 9,619,859</b>
Taxable Net Income	\$ 3,751,867	\$ 10,419,546	\$ 6,612,299	\$ 15,918,610	<b>\$ 6,047,385</b>
Tax Liability	\$ 224,952	\$ 607,836	\$ 387,716	\$ 926,214	<b>\$ 346,661</b>
<b>Annual Percentage Increase/Decrease</b>					
Number of Returns	0.85%	2.35%	1.57%	5.47%	<b>5.64%</b>
Adjusted Gross Income	3.06%	7.58%	4.57%	11.65%	<b>4.98%</b>
Taxable Net Income	3.47%	9.30%	5.40%	12.33%	<b>4.17%</b>
Tax Liability	3.83%	9.96%	5.78%	13.04%	<b>4.32%</b>

Source: Information Technology Division, Georgia Department of Revenue

**Table 11**  
**CY2007 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	9	0.21%	\$ 22,204,589	15%	\$ 2,487	\$ 1,330,000
Over 500,000	17	0.39%	\$ 9,698,113	6%	\$ 579	\$ 577,675
Over 100,000	392	9.18%	\$ 49,752,782	33%	\$ 127	\$ 2,886,601
Over 50,000	700	16.38%	\$ 33,246,446	22%	\$ 48	\$ 1,827,148
Over 30,000	649	15.19%	\$ 15,547,518	10%	\$ 24	\$ 790,663
Over 25,000	244	5.71%	\$ 3,766,452	2%	\$ 16	\$ 175,088
Over 20,000	277	6.47%	\$ 3,255,128	2%	\$ 12	\$ 139,990
Over 15,000	306	7.16%	\$ 2,420,591	2%	\$ 8	\$ 90,780
Over 14,000	65	1.51%	\$ 361,324	0%	\$ 6	\$ 11,946
Over 13,000	64	1.50%	\$ 308,588	0%	\$ 5	\$ 9,727
Over 12,000	70	1.63%	\$ 272,024	0%	\$ 4	\$ 7,994
Over 11,000	71	1.67%	\$ 228,596	0%	\$ 3	\$ 6,348
Over 10,000	65	1.52%	\$ 186,682	0%	\$ 3	\$ 4,862
Over 9,000	67	1.56%	\$ 157,223	0%	\$ 2	\$ 3,673
Over 8,000	80	1.88%	\$ 130,423	0%	\$ 2	\$ 2,664
Over 7,000	69	1.62%	\$ 91,962	0%	\$ 1	\$ 1,658
Over 6,000	69	1.60%	\$ 59,602	0%	\$ 1	\$ 885
Over 5,000	70	1.65%	\$ 22,047	0%	\$ 0	\$ 220
Over 4,000	71	1.65%	\$ 383	0%	\$ 0	\$ 6
Over 3,000	73	1.70%	\$ 108	0%	\$ 0	\$ 2
Over 2,000	68	1.58%	\$ 38	0%	\$ 0	\$ 2
Over 1,000	63	1.48%	\$ 185	0%	\$ 0	\$ 10
Under 1,000	716	16.75%	\$ 9,315,589	6%	\$ 13	\$ 505,330
<b>Totals</b>	<b>4,273</b>	<b>100.00%</b>	<b>\$ 151,026,391</b>	<b>100%</b>	<b>\$ 3,341</b>	<b>\$ 8,373,271</b>

\*Note: Prior year returns filed during current year.

Source: Information Technology Division, Georgia Department of Revenue, Reported October 8, 2009

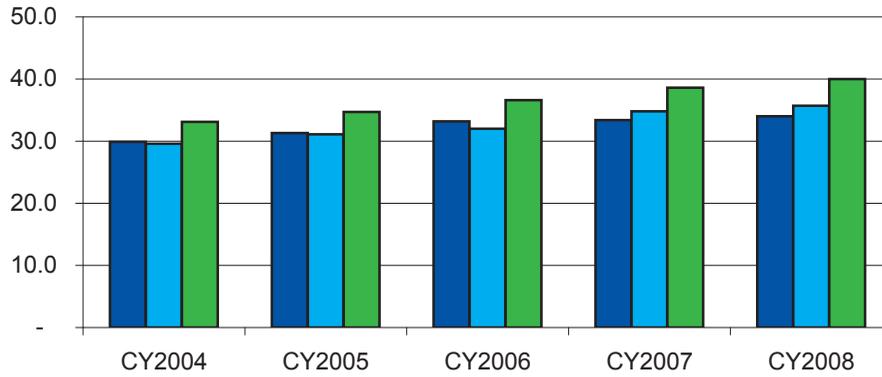
Number of Returns with no Net Taxable Income	Percent of Total Returns	Average Tax	Exemptions
14	0%	\$147,778	10
45	0%	\$ 34,385	20
666	0%	\$ 7,358	431
3,322	0%	\$ 2,610	638
13,066	0%	\$ 1,218	554
10,744	0%	\$ 718	235
17,807	0%	\$ 506	263
29,951	1%	\$ 297	281
7,673	0%	\$ 185	58
10,339	0%	\$ 152	57
10,436	0%	\$ 115	65
10,653	0%	\$ 89	64
22,241	1%	\$ 75	47
20,532	0%	\$ 55	43
21,761	1%	\$ 33	51
31,680	1%	\$ 24	35
27,915	1%	\$ 13	29
27,103	1%	\$ 3	25
70,032	2%	\$ 0	22
72,361	2%	\$ 0	19
67,398	2%	\$ 0	15
63,211	1%	\$ 0	11
424,018	10%	\$ 706	300
<b>962,968</b>	<b>23%</b>	<b>\$196,321</b>	<b>3,273</b>

Title of Field	Number of Returns (Thousands)	Amount (Thousands)
Federal AGI	4,181	\$375,563
ADJ to FED	803	\$ (15,538)
Georgia AGI	3,619	\$202,747
Itemized Deductions	1,578	\$ 38,480
Standard Deductions	2,330	\$ 5,711
Withheld	3,578	\$ 7,968
CR from EST	191	\$ 1,602
Low Income Credit	1,158	\$ 29,606
Total Credit	4,927	\$ 9,601
Taxpayer over 65	433	

*Returns Received for Other Years	Number of Returns (Thousands)	Amount (Thousands)
Total Returns	169	
Total Tax	45	\$318,858
Total Withheld	123	\$213,979
Other Penalty	10	\$ 800

Filing Status	Resident Returns (Thousands)	Non-Resident Returns (Thousands)	Totals (Thousands)
Head of Household	831	31	862
Married Filing Joint	1,462	141	1,603
Married Filing Separate	81	18	99
Single	1,607	102	1,709
<b>Total</b>	<b>3,981</b>	<b>292</b>	<b>4,273</b>

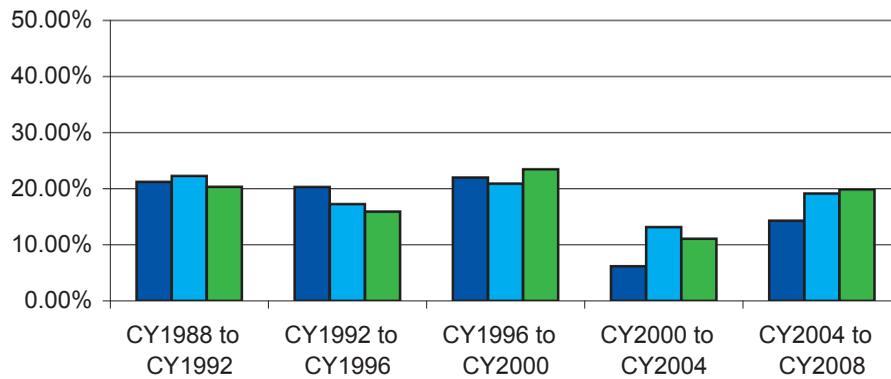
**Table 12**  
**Georgia, Southeast and United States Per Capita Income (Thousands)**



	CY2004	CY2005	CY2006	CY2007	CY2008
■ Georgia	29.9	31.3	33.2	33.4	<b>34.0</b>
■ Southeast	29.6	31.1	32.0	34.8	<b>35.7</b>
■ United States	33.1	34.7	36.6	38.6	<b>40.0</b>

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Released March 2009

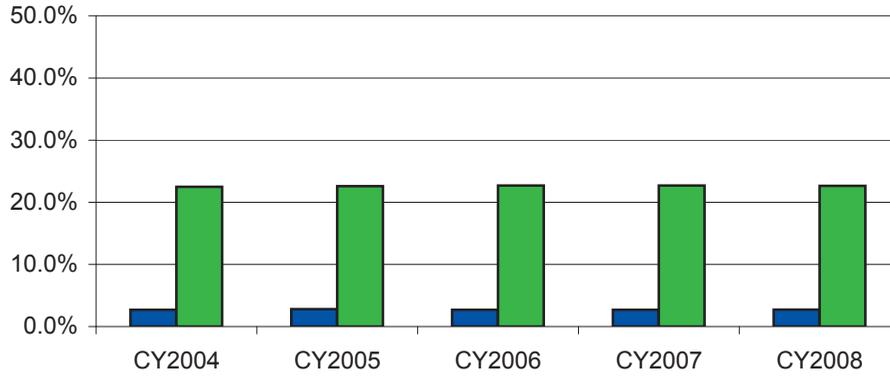
**Table 13**  
**Per Capita Individual Income Percent Increase Comparison by Five Years Periods**



	CY1988 to CY1992	CY1992 to CY1996	CY1996 to CY2000	CY2000 to CY2004	CY2004 to CY2008
■ Georgia	21.20%	20.29%	21.99%	6.19%	<b>14.31%</b>
■ Southeast	22.28%	17.27%	20.91%	13.16%	<b>19.14%</b>
■ United States	20.33%	15.93%	23.46%	11.09%	<b>19.89%</b>

Source: US Department of Commerce, Bureau of Economic Analysis, Released March 2009

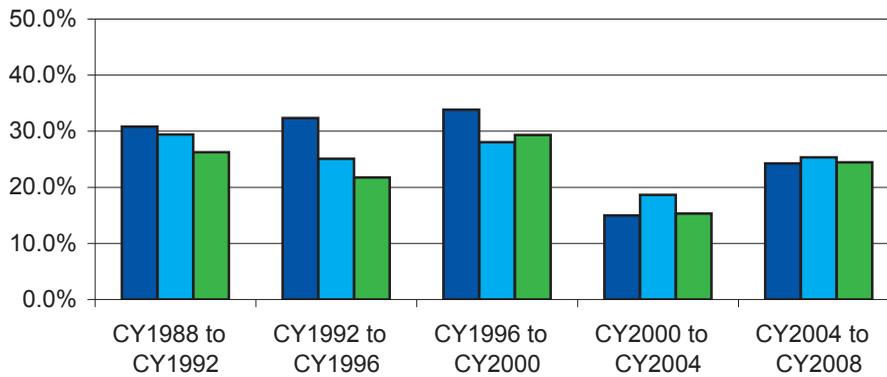
**Table 14**  
**Georgia, Southeast Total Individual Income as a Percentage of United States**



	CY2004	CY2005	CY2006	CY2007	CY2008
■ Georgia	2.7%	2.8%	2.7%	2.7%	<b>2.7%</b>
■ Southeast	22.5%	22.6%	22.7%	22.7%	<b>22.6%</b>

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Released March 2009

**Table 15**  
**Total Individual Income Percent Increase Comparison by Five Years Periods**



	CY1988 to CY1992	CY1992 to CY1996	CY1996 to CY2000	CY2000 to CY2004	CY2004 to CY2008
■ Georgia	30.8%	32.4%	33.8%	15.0%	<b>24.2%</b>
■ Southeast	29.4%	25.1%	28.1%	18.7%	<b>25.3%</b>
■ United States	26.2%	21.7%	29.3%	15.3%	<b>24.5%</b>

Source: US Department of Commerce, Bureau of Economic Analysis, Released March 2009

**Table 16**  
**CY2007 Individual Income Tax Data by County of Residence**

County	2007 Population Estimates	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total	Per 100 Residents	Total (Thousands)
Appling	17,902	7,058	39	\$ 221,390
Atkinson	8,156	2,974	36	\$ 77,877
Bacon	10,483	4,177	40	\$ 124,272
Baker	3,774	1,333	35	\$ 39,886
Baldwin	46,359	16,979	37	\$ 576,288
Banks	16,518	7,483	45	\$ 271,148
Barrow	66,928	27,680	41	\$ 1,142,947
Bartow	92,561	41,186	44	\$ 1,677,428
Ben Hill	17,659	6,954	39	\$ 218,346
Berrien	16,692	6,904	41	\$ 213,735
Bibb	154,806	66,478	43	\$ 2,703,573
Bleckley	12,642	4,880	39	\$ 171,919
Brantley	15,417	6,349	41	\$ 192,119
Brooks	16,324	6,229	38	\$ 175,095
Bryan	29,991	12,399	41	\$ 632,604
Bulloch	66,184	23,398	35	\$ 878,706
Burke	22,714	9,518	42	\$ 295,414
Butts	23,658	9,321	39	\$ 335,093
Calhoun	6,082	2,029	33	\$ 61,089
Camden	47,109	16,989	36	\$ 617,134
Candler	10,488	4,110	39	\$ 126,659
Carroll	111,845	43,718	39	\$ 1,825,338
Catoosa	62,120	24,412	39	\$ 940,240
Charlton	10,613	3,463	33	\$ 108,695

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns	
Average Per Returns (Actual)				
\$ 31,367	\$ 143,050	\$ 7,516	\$ 1,065	116
\$ 26,186	\$ 48,517	\$ 2,445	\$ 822	139
\$ 29,751	\$ 80,748	\$ 4,224	\$ 1,011	128
\$ 29,922	\$ 27,047	\$ 1,416	\$ 1,062	125
\$ 33,941	\$ 375,470	\$ 19,895	\$ 1,172	96
\$ 36,235	\$ 180,680	\$ 9,647	\$ 1,289	405
\$ 41,291	\$ 759,060	\$ 40,866	\$ 1,476	402
\$ 40,728	\$ 1,099,943	\$ 59,320	\$ 1,440	273
\$ 31,399	\$ 147,025	\$ 7,763	\$ 1,116	97
\$ 30,958	\$ 144,992	\$ 7,681	\$ 1,112	135
\$ 40,669	\$ 1,864,424	\$ 101,949	\$ 1,534	80
\$ 35,229	\$ 118,990	\$ 6,386	\$ 1,308	114
\$ 30,260	\$ 128,125	\$ 6,711	\$ 1,057	243
\$ 28,110	\$ 115,361	\$ 6,008	\$ 964	169
\$ 51,021	\$ 452,132	\$ 25,001	\$ 2,016	493
\$ 37,555	\$ 596,435	\$ 32,233	\$ 1,378	253
\$ 31,037	\$ 194,127	\$ 10,202	\$ 1,072	137
\$ 35,950	\$ 210,647	\$ 11,170	\$ 1,198	220
\$ 30,108	\$ 39,485	\$ 2,051	\$ 1,011	93
\$ 36,325	\$ 423,610	\$ 22,621	\$ 1,332	347
\$ 30,817	\$ 82,814	\$ 4,382	\$ 1,066	187
\$ 41,753	\$ 1,263,069	\$ 68,745	\$ 1,572	217
\$ 38,515	\$ 654,806	\$ 35,262	\$ 1,444	240
\$ 31,387	\$ 72,827	\$ 3,826	\$ 1,105	156

Table 16 Continued

**CY2007 Individual Income Tax Data by County of Residence**

County	2007 Population Estimates	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total	Per 100 Residents	Total (Thousands)
Chatham	248,532	107,765	43	\$ 5,048,426
Chattahoochee	13,901	1,473	11	\$ 30,798
Chattooga	26,804	10,444	39	\$ 301,762
Cherokee	203,670	87,428	43	\$ 5,267,168
Clarke	113,241	41,540	37	\$ 1,722,590
Clay	3,203	1,119	35	\$ 29,025
Clayton	271,144	107,847	40	\$ 3,368,614
Clinch	6,974	2,652	38	\$ 80,543
Cobb	688,896	309,533	45	\$ 19,858,176
Coffee	40,162	15,273	38	\$ 516,723
Colquitt	44,658	17,613	39	\$ 550,290
Columbia	108,760	46,952	43	\$ 2,691,004
Cook	16,422	6,541	40	\$ 205,680
Coweta	118,452	50,395	43	\$ 2,548,006
Crawford	12,500	4,914	39	\$ 167,664
Crisp	22,127	8,893	40	\$ 273,292
Dade	16,113	6,155	38	\$ 208,822
Dawson	21,468	8,995	42	\$ 473,671
Decatur	28,532	10,740	38	\$ 371,815
Dekalb	733,358	299,992	41	\$ 15,993,485
Dodge	20,010	7,765	39	\$ 233,948
Dooly	11,563	4,516	39	\$ 140,365
Dougherty	95,655	37,784	40	\$ 1,307,689
Douglas	124,221	52,850	43	\$ 2,280,889

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
Average Per Returns (Actual)		Total (Thousands)	Average Per Returns	
\$ 46,847	\$ 3,647,402	\$ 201,973	\$ 1,874	167
\$ 20,908	\$ 20,856	\$ 1,038	\$ 704	79
\$ 28,893	\$ 202,568	\$ 10,539	\$ 1,009	90
\$ 60,246	\$ 3,715,279	\$ 207,490	\$ 2,373	562
\$ 41,468	\$ 1,236,443	\$ 67,733	\$ 1,631	154
\$ 25,938	\$ 18,042	\$ 922	\$ 824	110
\$ 31,235	\$ 1,968,835	\$ 100,818	\$ 935	95
\$ 30,370	\$ 52,972	\$ 2,782	\$ 1,049	122
\$ 64,155	\$ 14,730,185	\$ 832,870	\$ 2,691	251
\$ 33,832	\$ 350,613	\$ 18,721	\$ 1,226	184
\$ 31,243	\$ 364,425	\$ 19,242	\$ 1,092	138
\$ 57,314	\$ 1,976,310	\$ 110,457	\$ 2,353	374
\$ 31,445	\$ 135,998	\$ 7,136	\$ 1,091	146
\$ 50,561	\$ 1,762,502	\$ 97,024	\$ 1,925	431
\$ 34,120	\$ 110,259	\$ 5,816	\$ 1,184	254
\$ 30,731	\$ 178,432	\$ 9,441	\$ 1,062	124
\$ 33,927	\$ 145,794	\$ 7,770	\$ 1,262	219
\$ 52,659	\$ 327,027	\$ 18,135	\$ 2,016	542
\$ 34,620	\$ 243,533	\$ 12,986	\$ 1,209	146
\$ 53,313	\$ 11,485,340	\$ 639,800	\$ 2,133	163
\$ 30,129	\$ 155,048	\$ 8,158	\$ 1,051	128
\$ 31,082	\$ 93,293	\$ 4,912	\$ 1,088	148
\$ 34,610	\$ 860,107	\$ 46,011	\$ 1,218	66
\$ 43,158	\$ 1,505,111	\$ 81,378	\$ 1,540	229

**Table 16 Continued**  
**CY2007 Individual Income Tax Data by County of Residence**

County	2007 Population Estimates	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total	Per 100 Residents	Total (Thousands)
Early	11,828	4,467	38	\$ 145,516
Echols	4,061	1,184	29	\$ 35,659
Effingham	50,784	20,555	40	\$ 924,203
Elbert	20,520	9,167	45	\$ 278,446
Emanuel	22,388	9,317	42	\$ 256,555
Evans	11,436	4,344	38	\$ 156,222
Fannin	22,504	9,459	42	\$ 315,026
Fayette	105,810	46,291	44	\$ 3,389,456
Floyd	95,364	39,719	42	\$ 1,558,541
Forsyth	158,111	62,750	40	\$ 5,121,534
Franklin	21,793	9,781	45	\$ 297,206
Fulton	992,472	389,077	39	\$ 34,464,998
Gilmer	28,310	11,117	39	\$ 413,724
Glascocock	2,761	1,085	39	\$ 34,324
Glynn	74,666	34,031	46	\$ 1,817,408
Gordon	51,820	22,656	44	\$ 812,997
Grady	24,917	8,940	36	\$ 299,629
Greene	15,643	6,978	45	\$ 421,670
Gwinnett	771,466	324,463	42	\$ 17,517,109
Habersham	42,129	17,033	40	\$ 631,632
Hall	178,620	75,874	42	\$ 3,796,160
Hancock	9,558	3,472	36	\$ 93,294
Haralson	28,735	11,726	41	\$ 423,441
Harris	29,014	12,337	43	\$ 693,453

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns	
Average Per Returns (Actual)				
\$ 32,576	\$ 100,168	\$ 5,362	\$ 1,200	98
\$ 30,117	\$ 23,586	\$ 1,229	\$ 1,038	323
\$ 44,962	\$ 629,893	\$ 34,210	\$ 1,664	446
\$ 30,375	\$ 185,940	\$ 9,820	\$ 1,071	105
\$ 27,536	\$ 160,784	\$ 8,321	\$ 893	112
\$ 35,963	\$ 108,934	\$ 5,887	\$ 1,355	184
\$ 33,304	\$ 207,389	\$ 11,183	\$ 1,182	239
\$ 73,221	\$ 2,464,209	\$ 140,010	\$ 3,025	365
\$ 39,239	\$ 1,069,170	\$ 58,062	\$ 1,462	115
\$ 81,618	\$ 3,819,151	\$ 217,636	\$ 3,468	1,212
\$ 30,386	\$ 196,016	\$ 10,389	\$ 1,062	143
\$ 88,581	\$ 26,988,106	\$ 1,555,605	\$ 3,998	300
\$ 37,215	\$ 277,489	\$ 15,004	\$ 1,350	333
\$ 31,635	\$ 22,301	\$ 1,169	\$ 1,078	111
\$ 53,404	\$ 1,314,769	\$ 73,619	\$ 2,163	223
\$ 35,884	\$ 533,511	\$ 28,328	\$ 1,250	173
\$ 33,516	\$ 201,871	\$ 10,748	\$ 1,202	168
\$ 60,428	\$ 319,160	\$ 18,091	\$ 2,592	420
\$ 53,988	\$ 12,108,104	\$ 671,571	\$ 2,070	343
\$ 37,083	\$ 430,671	\$ 23,197	\$ 1,362	190
\$ 50,032	\$ 2,601,520	\$ 143,381	\$ 1,890	315
\$ 26,870	\$ 54,704	\$ 2,747	\$ 791	104
\$ 36,111	\$ 284,440	\$ 15,279	\$ 1,303	174
\$ 56,209	\$ 488,496	\$ 27,228	\$ 2,207	415

**Table 16 Continued**  
**CY2007 Individual Income Tax Data by County of Residence**

County	2007 Population Estimates	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total	Per 100 Residents	Total (Thousands)
Hart	24,158	10,513	44	\$ 334,656
Heard	11,365	4,331	38	\$ 145,106
Henry	185,367	80,070	43	\$ 3,850,447
Houston	130,972	56,648	43	\$ 2,310,546
Irwin	9,904	3,802	38	\$ 122,189
Jackson	59,097	24,020	41	\$ 1,065,518
Jasper	13,634	5,865	43	\$ 220,570
Jeff Davis	13,260	5,922	45	\$ 168,990
Jefferson	16,415	7,560	46	\$ 212,363
Jenkins	8,588	3,270	38	\$ 87,275
Johnson	9,515	3,147	33	\$ 84,778
Jones	27,161	11,604	43	\$ 495,798
Lamar	16,909	7,232	43	\$ 237,830
Lanier	7,938	2,810	35	\$ 88,347
Laurens	47,370	20,912	44	\$ 711,241
Lee	32,979	11,891	36	\$ 581,725
Liberty	60,430	18,404	30	\$ 570,355
Lincoln	8,082	3,367	42	\$ 107,570
Long	11,296	3,293	29	\$ 97,486
Lowndes	101,639	39,171	39	\$ 1,505,718
Lumpkin	26,511	10,977	41	\$ 450,837
Macon	13,484	4,493	33	\$ 121,066
Madison	27,941	11,670	42	\$ 410,957
Marion	6,980	2,638	38	\$ 85,739

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns	
Average Per Returns (Actual)				
\$ 31,833	\$ 224,369	\$ 11,963	\$ 1,138	152
\$ 33,504	\$ 94,855	\$ 5,008	\$ 1,156	821
\$ 48,089	\$ 2,506,916	\$ 136,673	\$ 1,707	586
\$ 40,788	\$ 1,619,944	\$ 87,845	\$ 1,551	198
\$ 32,138	\$ 82,503	\$ 4,353	\$ 1,145	168
\$ 44,360	\$ 712,666	\$ 38,740	\$ 1,613	392
\$ 37,608	\$ 140,285	\$ 7,476	\$ 1,275	277
\$ 28,536	\$ 108,168	\$ 5,627	\$ 950	101
\$ 28,090	\$ 132,388	\$ 6,808	\$ 900	90
\$ 26,690	\$ 54,612	\$ 2,801	\$ 857	94
\$ 26,939	\$ 53,160	\$ 2,725	\$ 866	74
\$ 42,726	\$ 331,748	\$ 17,960	\$ 1,548	249
\$ 32,886	\$ 152,914	\$ 8,072	\$ 1,116	164
\$ 31,440	\$ 58,023	\$ 3,066	\$ 1,091	202
\$ 34,011	\$ 474,749	\$ 25,344	\$ 1,212	143
\$ 48,921	\$ 403,309	\$ 22,078	\$ 1,857	443
\$ 30,991	\$ 376,494	\$ 19,714	\$ 1,071	304
\$ 31,948	\$ 71,259	\$ 3,784	\$ 1,124	136
\$ 29,604	\$ 62,168	\$ 3,210	\$ 975	326
\$ 38,440	\$ 1,044,855	\$ 56,712	\$ 1,448	192
\$ 41,071	\$ 308,239	\$ 16,770	\$ 1,528	420
\$ 26,945	\$ 77,452	\$ 3,988	\$ 888	62
\$ 35,215	\$ 274,953	\$ 14,654	\$ 1,256	173
\$ 32,501	\$ 57,119	\$ 2,998	\$ 1,136	183

**Table 16 Continued**  
**CY2007 Individual Income Tax Data by County of Residence**

County	2007 Population Estimates	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total	Per 100 Residents	Total (Thousands)
McDuffie	21,504	9,516	44	\$ 308,194
McIntosh	11,416	4,792	42	\$ 158,674
Meriwether	22,741	9,278	41	\$ 285,266
Miller	6,156	2,299	37	\$ 76,470
Mitchell	24,135	9,080	38	\$ 263,414
Monroe	25,103	10,754	43	\$ 561,209
Montgomery	8,993	3,191	35	\$ 114,409
Morgan	18,096	7,972	44	\$ 399,876
Murray	40,534	15,419	38	\$ 504,893
Muscogee	186,807	74,893	40	\$ 3,199,206
Newton	95,723	39,153	41	\$ 1,596,428
Oconee	31,225	13,820	44	\$ 1,011,969
Oglethorpe	13,911	5,901	42	\$ 212,990
Paulding	127,594	53,353	42	\$ 2,531,492
Peach	26,188	10,599	40	\$ 373,626
Pickens	30,453	12,960	43	\$ 645,457
Pierce	17,831	7,558	42	\$ 250,946
Pike	17,155	7,298	43	\$ 316,589
Polk	41,382	17,100	41	\$ 531,322
Pulaski	9,800	3,757	38	\$ 136,064
Putnam	20,172	9,145	45	\$ 418,965
Quitman	2,653	765	29	\$ 19,041
Rabun	16,427	6,912	42	\$ 256,466
Randolph	7,276	2,742	38	\$ 74,565

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns	
Average Per Returns (Actual)				
\$ 32,387	\$ 198,468	\$ 10,464	\$ 1,100	123
\$ 33,112	\$ 102,361	\$ 5,433	\$ 1,134	212
\$ 30,746	\$ 179,154	\$ 9,346	\$ 1,007	110
\$ 33,262	\$ 50,622	\$ 2,693	\$ 1,171	99
\$ 29,010	\$ 171,421	\$ 8,913	\$ 982	129
\$ 52,186	\$ 395,121	\$ 21,957	\$ 2,042	355
\$ 35,854	\$ 79,071	\$ 4,255	\$ 1,333	195
\$ 50,160	\$ 277,737	\$ 15,421	\$ 1,934	317
\$ 32,745	\$ 334,509	\$ 17,427	\$ 1,130	161
\$ 42,717	\$ 2,215,173	\$ 121,506	\$ 1,622	139
\$ 40,774	\$ 1,025,661	\$ 55,068	\$ 1,406	351
\$ 73,225	\$ 743,691	\$ 42,211	\$ 3,054	577
\$ 36,094	\$ 142,860	\$ 7,611	\$ 1,290	249
\$ 47,448	\$ 1,671,630	\$ 90,709	\$ 1,700	715
\$ 35,251	\$ 244,972	\$ 13,059	\$ 1,232	133
\$ 49,804	\$ 450,112	\$ 24,898	\$ 1,921	347
\$ 33,203	\$ 168,107	\$ 8,977	\$ 1,188	222
\$ 43,380	\$ 207,483	\$ 11,239	\$ 1,540	321
\$ 31,071	\$ 346,093	\$ 18,178	\$ 1,063	107
\$ 36,216	\$ 92,147	\$ 4,969	\$ 1,323	141
\$ 45,814	\$ 273,459	\$ 14,978	\$ 1,638	334
\$ 24,890	\$ 12,059	\$ 610	\$ 798	168
\$ 37,104	\$ 169,325	\$ 9,173	\$ 1,327	235
\$ 27,194	\$ 47,358	\$ 2,430	\$ 886	82

**Table 16 Continued**  
**CY2007 Individual Income Tax Data by County of Residence**

County	2007 Population Estimates	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total	Per 100 Residents	Total (Thousands)
Richmond	197,643	78,594	40	\$ 2,554,741
Rockdale	81,650	34,574	42	\$ 1,532,302
Schley	4,106	1,619	39	\$ 62,759
Screven	15,043	6,238	41	\$ 181,980
Seminole	9,053	3,642	40	\$ 111,863
Spalding	62,960	27,130	43	\$ 922,777
Stephens	25,221	11,178	44	\$ 374,527
Stewart	4,642	1,680	36	\$ 42,441
Sumter	32,613	12,287	38	\$ 403,056
Talbot	6,599	2,700	41	\$ 75,382
Taliaferro	1,876	705	38	\$ 16,690
Tattnall	23,122	7,549	33	\$ 232,822
Taylor	8,708	3,341	38	\$ 104,628
Telfair	13,371	4,320	32	\$ 115,933
Terrell	10,275	3,978	39	\$ 124,703
Thomas	45,182	19,005	42	\$ 775,248
Tift	41,988	16,806	40	\$ 611,107
Toombs	27,746	11,003	40	\$ 360,958
Towns	10,872	4,603	42	\$ 161,011
Treutlen	6,961	2,420	35	\$ 67,003
Troup	63,382	26,333	42	\$ 1,061,064
Turner	9,278	3,801	41	\$ 95,698
Twiggs	10,261	4,128	40	\$ 118,325
Union	21,010	9,118	43	\$ 315,453

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
Average Per Returns (Actual)		Total (Thousands)	Average Per Returns	
\$ 32,506	\$ 1,719,355	\$ 91,571	\$ 1,165	71
\$ 44,319	\$ 1,012,538	\$ 55,131	\$ 1,595	174
\$ 38,764	\$ 43,853	\$ 2,357	\$ 1,456	196
\$ 29,173	\$ 118,096	\$ 6,160	\$ 987	110
\$ 30,715	\$ 72,404	\$ 3,820	\$ 1,049	113
\$ 34,013	\$ 589,700	\$ 31,253	\$ 1,152	107
\$ 33,506	\$ 261,705	\$ 14,109	\$ 1,262	107
\$ 25,262	\$ 26,982	\$ 1,370	\$ 816	53
\$ 32,803	\$ 261,583	\$ 13,837	\$ 1,126	98
\$ 27,919	\$ 44,977	\$ 2,298	\$ 851	107
\$ 23,674	\$ 10,183	\$ 511	\$ 725	62
\$ 30,841	\$ 153,428	\$ 8,078	\$ 1,070	138
\$ 31,316	\$ 67,316	\$ 3,524	\$ 1,055	111
\$ 26,836	\$ 72,166	\$ 3,710	\$ 859	71
\$ 31,348	\$ 80,121	\$ 4,193	\$ 1,054	96
\$ 40,792	\$ 550,245	\$ 30,124	\$ 1,585	163
\$ 36,362	\$ 416,429	\$ 22,485	\$ 1,338	144
\$ 32,805	\$ 238,548	\$ 12,714	\$ 1,156	118
\$ 34,980	\$ 109,434	\$ 5,958	\$ 1,294	310
\$ 27,687	\$ 40,976	\$ 2,102	\$ 868	116
\$ 40,294	\$ 720,127	\$ 39,045	\$ 1,483	134
\$ 25,177	\$ 58,112	\$ 2,964	\$ 780	90
\$ 28,664	\$ 75,603	\$ 3,889	\$ 942	120
\$ 34,597	\$ 212,523	\$ 11,595	\$ 1,272	377

**Table 16 Continued**  
**CY2007 Individual Income Tax Data by County of Residence**

County	2007 Population Estimates	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total	Per 100 Residents	Total (Thousands)
Upson	27,581	11,684	42	\$ 350,736
Walker	64,421	26,443	41	\$ 896,387
Walton	82,950	33,873	41	\$ 1,629,466
Ware	35,815	14,988	42	\$ 444,887
Warren	5,881	2,625	45	\$ 67,594
Washington	20,945	8,388	40	\$ 316,640
Wayne	28,989	10,658	37	\$ 379,811
Webster	2,234	970	43	\$ 28,360
Wheeler	6,777	1,837	27	\$ 49,848
White	24,936	10,540	42	\$ 382,957
Whitfield	92,633	40,904	44	\$ 1,716,047
Wilcox	8,615	2,646	31	\$ 74,325
Wilkes	10,268	4,338	42	\$ 132,594
Wilkinson	10,061	4,180	42	\$ 130,488
Worth	21,258	8,838	42	\$ 283,211
Other		359,606		\$ 5,930,803
<b>Total</b>	<b>9,523,297</b>	<b>4,272,160</b>	<b>45</b>	<b>\$ 202,746,898</b>

**Net Total Average**

Sources: Population Division, U.S. Census Bureau and Information Technology Division, Georgia Department of Revenue, Reported October 8, 2009

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns	
Average Per Returns (Actual)				
\$ 30,018	\$ 232,451	\$ 12,231	\$ 1,047	84
\$ 33,899	\$ 613,899	\$ 32,662	\$ 1,235	116
\$ 48,105	\$ 1,106,186	\$ 60,746	\$ 1,793	446
\$ 29,683	\$ 301,376	\$ 16,032	\$ 1,070	78
\$ 25,750	\$ 41,085	\$ 2,076	\$ 791	96
\$ 37,749	\$ 211,368	\$ 11,399	\$ 1,359	133
\$ 35,636	\$ 255,435	\$ 13,700	\$ 1,285	157
\$ 29,237	\$ 18,357	\$ 945	\$ 974	140
\$ 27,135	\$ 30,344	\$ 1,547	\$ 842	102
\$ 36,334	\$ 251,141	\$ 13,529	\$ 1,284	311
\$ 41,953	\$ 1,148,815	\$ 62,072	\$ 1,517	129
\$ 28,090	\$ 48,169	\$ 2,493	\$ 942	88
\$ 30,566	\$ 89,121	\$ 4,708	\$ 1,085	66
\$ 31,217	\$ 83,357	\$ 4,345	\$ 1,039	60
\$ 32,045	\$ 187,207	\$ 9,882	\$ 1,118	152
\$ 44,715	\$ 11,329,810	\$ 623,677	\$ 3,186	344
	<b>\$ 151,026,398</b>	<b>\$ 8,373,277</b>		<b>33,861</b>
<b>\$ 47,458</b>			<b>\$ 1,960</b>	

## Systems Control Unit / 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. Currently, it is mandatory for businesses that owe \$5,000 or more on a single return to e-File and e-Pay. This threshold will be lowered to \$1,000 effective January 1, 2010 and to \$500 on January 1, 2011.

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

### CY2009 Electronic Filing Results vs. Paper Returns (Thousands)

	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	2,874	2,406	54	627	5,961
Paper returns	1,521	1,032	257	433	3,243
Total	4,395	3,438	311	1,060	9,204

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

## Local Government Services Division

The Local Government Services 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.

### *Local Government Services Highlights:*

- *Approximately 4,300 students attended property tax administration, collection and assessment training.*
- *Distributed \$4.6 billion in sales and use tax to local tax authorities.*
- *Unclaimed Property Highlights*
  - *Deposits Received - \$105,065,583.60*
  - *Cash Claims Paid - \$15,137,346.26*
  - *Dividends Paid - \$41,614.45*
  - *Stock Proceeds - \$2,048,878.72*
  - *Shares Paid - (Not dollar figure but shares returned) 87,327.1684*
  - *Claims Paid - 5,511*
  - *Safe Deposit Boxes returned to owner - 17*
- *Conducted Performance Review of Jones County Board of Assessors Office.*
- *Conducted an informal review of the Taliaferro County Board of Assessors Office.*
- *Distributed approximately \$429 million in Homeowner's Tax Relief Grants to local governments.*

### Local Government Services Division Results and Performance Measures

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Unclaimed Property</b>					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$ 6.8	\$ 8.0	\$ 12.0	\$ 14.0	\$ 17.2
<b>Grants and Distribution</b>					
<b>• Local Sales Tax Distribution</b>					
Total local sales tax type (All counties combined)	456	457	467	465	470
Total returns (SUT) processed (Millions)	1.4	1.4	1.2	1.3	1.3
Distribution of sales tax revenues to local governments (Billions)	\$ 3.7	\$ 3.7	\$ 4.7	\$ 4.8	\$ 4.6
<b>• Homeowners Tax Relief Grants (HTRG)</b>					
Value of HTRG grants distributed (Millions)	\$ 412	\$ 418	\$ 425	\$ 429	\$ 429
Number of local taxing jurisdictions receiving grants	419	430	430	440	454
Number of homesteads qualifying for grants (Millions)	7.1	7.3	7.3	7.1	7.4

Source: Local Government Services Division, Georgia Department of Revenue

**Local Government Services Division Seminars**

<b>Seminars</b>	<b>Date</b>	<b>Location</b>	<b>Attendees</b>
APM/Digest Review	November 10-14, 2008	Athens	28
Appeals Procedure Workshop	July 21-23, 2008	Jekyll Island	42
	January 21-23, 2009	Hapeville	20
	April 7-9, 2009	Albany	12
Assessor Re-Certification	September 15-17, 2008	Statesboro	9
	March 24-26, 2009	Dahlonega	12
Basic Accounting	November 10-14, 2008	Athens	18
	March 30 - April 3, 2009	Macon	14
Basic Mapping	November 10-12, 2008	Athens	19
Basic Tax Collections	November 6, 2008	Hapeville	9
Board of Equalization - 40-hour Workshop	August 4-8, 2008	Augusta	21
	September 22-26, 2008	Hapeville	41
	December 15-19, 2008	Macon	35
	January 26-30, 2009	Albany	33
	February 23-27, 2009	Augusta	30
	May 4-8, 2009	Hapeville	56
	June 15-19, 2009	Blairsville	27
Board of Equalization 8-Hour Update	July 1, 2008	Acworth	38
	July 2, 2008	Dalton	34
	July 16, 2008	Chatsworth	12
	August 13, 2008	Albany	39
	August 14, 2008	Tifton	33
	August 27, 2008	Macon	35
	August 28, 2008	Macon	38
	October 1, 2008	Savannah	26
	October 2, 2008	Savannah	34

**Local Government Services Division Seminars**

<b>Seminars</b>	<b>Date</b>	<b>Location</b>	<b>Attendees</b>
Board of Equalization 8-Hour Update Continued	December 10, 2008	Augusta	32
	January 13, 2009	Vidalia	29
	January 14, 2009	Statesboro	19
	February 3, 2009	Waycross	18
	February 4, 2009	Brunswick	22
	February 18, 2009	Thomasville	37
	February 19, 2009	Tifton	39
	March 17, 2009	Macon	34
	March 18, 2009	Macon	37
	April 15, 2009	Dahlonega	38
	April 16, 2009	Blairsville	38
	April 29, 2009	Athens	36
	April 30, 2009	Lawrenceville	38
	May 13, 2009	Savannah	33
	May 14, 2009	Savannah	40
	June 10, 2009	Augusta	31
	June 11, 2009	Augusta	29
	June 24, 2009	Acworth	63
	June 25, 2009	Dalton	37
	CAVEAT for Assessors	May 18-20, 2009	Athens
CAVEAT for Tax Commissioners	May 13, 2009	Athens	88
	May 14, 2009	Athens	69
Course I: Certification for Assessors	September 8-12, 2008	Macon	41
	October 13-17, 2008	Tifton	26
	November 10-14, 2008	Athens	20
	December 1-5, 2008	Statesboro	20

**Local Government Services Division Seminars**

<b>Seminars</b>	<b>Date</b>	<b>Location</b>	<b>Attendees</b>
Course I: Certification for Assessors Continued	January 5-9, 2009	Augusta	10
	March 9-13, 2009	Lawrenceville	34
	June 1-5, 2009	Brunswick	40
Course IA: Assessment Fundamentals	July 7-11, 2008	Dalton	19
	August 4-8, 2008	Vidalia	16
	September 8-12, 2008	Hapeville	40
	December 1-5, 2008	Oakwood	37
	January 12-16, 2009	Augusta	21
	March 9-13, 2009	Americus	21
	April 13-17, 2009	Brunswick	16
	May 4-8, 2009	Milledgeville	15
	Course II: Income Approach to Value	August 18-22, 2008	Hapeville
December 8-12, 2008		Lawrenceville	29
February 9-13, 2009		Brunswick	19
Course III: Valuation of Personal Property	August 4-8, 2008	Macon	32
	December 8-12, 2008	Hapeville	37
	March 2-6, 2009	Brunswick	13
	June 8-12, 2009	Hapeville	32
Course IVA: Valuation of Urban Land	November 10-14, 2008	Athens	31
	April 20-24, 2009	Statesboro	17
Course IVB: Valuation of Rural Land	September 8-12, 2008	Hapeville	30
	March 9-13, 2009	Albany	15
Course V: Cost Approach to Value	September 15-19, 2008	Hapeville	30
	December 8-12, 2008	Oakwood	34
	January 26-30, 2009	Statesboro	28
	June 8-12, 2009	Brunswick	32

**Local Government Services Division Seminars**

<b>Seminars</b>	<b>Date</b>	<b>Location</b>	<b>Attendees</b>
Course VI: Management Development	November 10-14, 2008	Athens	17
	June 8-12, 2009	Hapeville	29
Delinquent Tax Collections	May 13, 2009	Athens	109
Digest Submission	May 13, 2008	Athens	111
	May 28, 2009	Hapeville	39
Exemptions	December 16, 2008	Hapeville	17
Exempt Properties	August 25-27, 2008	Tifton	15
	November 10-12, 2008	Athens	47
	February 2-4, 2009	Hapeville	34
Forest Land Protection Act Seminar	February 4, 2009	Tifton	100
	February 18, 2009	Macon	170
	March 4, 2009	Statesboro	60
	March 17, 2009	Macon	98
	March 18, 2009	Ringgold	49
Georgia Assessment Administration	October 27-31, 2008	Dahlonega	15
	February 9-13, 2009	Hapeville	24
	April 20-24, 2009	Augusta	18
Manufacturing Housing	November 12-14, 2008	Athens	10
	March 23-25, 2009	Tifton	23
Manufactured Housing and Timber	January 8, 1009	Macon	33
Newly Elected Tax Commissioner Workshop	December 8-12, 2008	Athens	31
Penalties and Interest	October 1, 2008	Ringgold	13
Property Tax - Question and Answer Session	May 14, 2009	Athens	144
Records and Internal Controls	February 10, 2009	Thomson	7
Regional Exams	October 15-16, 2008	Acworth	146
	December 17-18, 2008	Tifton	128

**Local Government Services Division Seminars**

<b>Seminars</b>	<b>Date</b>	<b>Location</b>	<b>Attendees</b>
Regional Exams Continued	March 25-26, 2009	Hapeville	111
	June 24-25, 2009	Hapeville	96
Review of Income	September 30 - October 2, 2008	Acworth	27
	March 4-6, 2009	Dublin	10
	May 27-29, 2009	Hapeville	18
Specialized Assessment	August 27-29, 2008	Tifton	24
	November 12-14, 2008	Athens	37
	February 4-6, 2009	Hapeville	40
	May 6-8, 2009	Macon	34
Timber Regulations	April 21-23, 2009	Jekyll Island	18
WinGAP Basic Data Entry	August 4-8, 2008	Statesboro	18
	October 20-24, 2008	Hapeville	22
	November 3-7, 2008	Jesup	9
	March 23-27, 2009	Waycross	15
	May 11-15, 2009	Hapeville	7
WinGAP Commercial Schedules	January 20-22, 2009	Hapeville	12
WinGAP Personal Property	November 10-12, 2008	Athens	10
	April 6-8, 2009	Hapeville	10
WinGAP Residential Pricing Schedules	November 12-14, 2008	Athens	7
	December 2-4, 2008	Tifton	13
WinGAP Technical	October 13-17, 2008	Statesboro	12
	February 23-27, 2009	Dublin	9

## Property Tax

The state millage rate is  $\frac{1}{4}$  (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 2009 Property Tax Administration Annual Report.

**Table 18**  
**Summary of Net Property Tax Collections by Category (Thousands)**

	FY2005	FY2006	FY2007	FY2008	FY2009
General Property (Real and Tangible Personal)	\$ 63,263	\$ 4,398	\$ 75,170	\$ 76,445	\$ 81,377
Public Utilities, Ad Valorem Tax - Railroad Companies	\$ (128)	\$ (34)	\$ 52	\$ (7)	\$ -
Intangible Recording Fee	\$ 1,812	\$ 169	\$ (1,821)	\$ 1,466	\$ 1,086
Interest and Other Property Tax Revenue	\$ 570	\$ 19	\$ 267	\$ 227	\$ 343
Public Service Commission (Utility Fees)	\$ 1,100	\$ 1,050	\$ 1,048	\$ -	\$ 1,050
<b>Total</b>	<b>\$ 66,617</b>	<b>\$ 5,602</b>	<b>\$ 74,716</b>	<b>\$ 78,131</b>	<b>\$ 83,856</b>

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)**

	<b>FY2004</b>	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>
<b>State Rate (per \$1,000 value)</b>	0.25	0.25	0.25	0.25	<b>0.25</b>
<b>Grand Total</b>					
Grand Total	\$ 272,207,115	\$ 291,219,580	\$ 318,095,398	\$ 332,356,035	<b>\$ 351,151,399</b>
10 Year Growth Rate	111%	114%	116%	111%	<b>104%</b>
20 Year Growth Rate	381%	360%	343%	306%	<b>285%</b>
<b>Public Utilities</b>					
Public Utilities	\$ 11,330,385	\$ 11,549,924	\$ 12,135,793	\$ 11,962,961	<b>\$ 12,094,511</b>
10 Year Growth Rate	20%	21%	24%	21%	<b>22%</b>
20 Year Growth Rate	118%	98%	71%	50%	<b>39%</b>

**General Property (Net of Exemptions) (Thousands)**

	<b>FY2004</b>	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>
<b>Total</b>	\$ 260,876,732	\$ 279,669,656	\$ 305,959,605	\$ 320,393,073	<b>\$ 339,056,888</b>
10 Year Growth Rate	118%	121%	122%	117%	<b>110%</b>
20 Year Growth Rate	408%	386%	373%	333%	<b>311%</b>
<b>Real Property</b>	\$ 217,607,321	\$ 236,646,531	\$ 251,602,699	\$ 265,769,931	<b>\$ 284,700,317</b>
10 Year Growth Rate	140%	149%	146%	142%	<b>135%</b>
20 Year Growth Rate	490%	476%	428%	400%	<b>376%</b>
<b>Personal Property</b>	\$ 43,269,408	\$ 43,023,125	\$ 54,356,906	\$ 54,623,142	<b>\$ 54,356,572</b>
10 Year Growth Rate	49%	36%	55%	45%	<b>34%</b>
20 Year Growth Rate	199%	162%	220%	163%	<b>138%</b>

Source: Local Government Services Division, Georgia Department of Revenue

Table 20

**Values of General Property, Public Utilities Dollars by Class of Property (Thousands)**

	FY2005	FY2006	FY2007	FY2008	FY2009	Net Change FY2008 to FY2009
<b>General Property</b>						
Real Estate	\$ 222,524,341	\$ 604,168,858	\$ 672,012,711	\$ 748,722,398	\$ 801,315,889	\$ 52,593,491
Motor Vehicles	\$ 21,265,318	\$ 52,602,433	\$ 51,793,246	\$ 56,323,768	\$ 58,969,872	\$ 2,646,104
Other Personal Tangible Property	\$ 34,268,621	\$ 90,187,088	\$ 93,390,207	\$ 97,559,908	\$ 100,348,960	\$ 2,789,052
<b>Total, Gross Value</b>	<b>\$ 278,058,280</b>	<b>\$ 746,958,379</b>	<b>\$ 817,196,164</b>	<b>\$ 902,606,074</b>	<b>\$ 960,634,721</b>	<b>\$ 58,028,647</b>
<b>Exemptions, Homestead</b>						
Agriculture and Freeport	\$ 17,181,550	\$ 47,784,238	\$ 52,297,151	\$ 101,623,390	\$ 112,992,501	\$ 11,369,111
<b>Total Net Taxable General Property</b>	<b>\$ 260,876,730</b>	<b>\$ 699,174,141</b>	<b>\$ 764,899,013</b>	<b>\$ 800,982,684</b>	<b>\$ 847,642,220</b>	<b>\$ 46,659,536</b>
<b>Public Utilities</b>						
Railroads	\$ 1,473,117	\$ 2,131,241	\$ 2,109,463	\$ 2,041,327	\$ 2,076,573	\$ 35,246
Telephones	\$ 7,026,959	\$ 6,931,501	\$ 6,054,613	\$ 6,086,477	\$ 5,190,390	\$ (896,087)
Electric	\$ 16,747,616	\$ 18,469,029	\$ 19,257,801	\$ 19,186,975	\$ 20,036,908	\$ 849,933
Gas	\$ 1,228,720	\$ 1,335,712	\$ 1,336,950	\$ 1,317,335	\$ 1,322,460	\$ 5,125
Pipeline	\$ 812,824	\$ 821,463	\$ 877,890	\$ 868,704	\$ 950,705	\$ 82,001
Flight Equipment	\$ 1,915,953	\$ 1,841,534	\$ 1,929,916	\$ 2,241,622	\$ 1,959,534	\$ (282,088)
<b>Total Taxable Public Utilities</b>	<b>\$ 29,205,189</b>	<b>\$ 31,530,480</b>	<b>\$ 31,566,633</b>	<b>\$ 31,742,440</b>	<b>\$ 31,536,570</b>	<b>\$ (205,870)</b>
<b>Grand Total Taxable Value</b>	<b>\$ 290,081,919</b>	<b>\$ 730,704,621</b>	<b>\$ 796,465,646</b>	<b>\$ 832,725,124</b>	<b>\$ 879,178,790</b>	<b>\$ 46,453,666</b>

Note: Since FY2006, valuations of properties have been made at Fair Market Value, replacing Assessed Value method.

Source: Local Government Services Division, Georgia Department of Revenue

**Table 21**  
**CY2008 Selected Tax Statistics and Estimates by County**

County	Assessed Value (Thousands) <sup>(i)</sup>			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Appling	\$ 322,969	\$ 289,266	\$ 347,649	\$ 3,464	\$ 3,463	\$ 3,433	\$ 10,359
Atkinson	\$ 147,593	\$ 123,029	\$ 6,571	\$ 751	\$ 752	\$ 762	\$ 2,265
Bacon	\$ 206,839	\$ 192,766	\$ 11,195	\$ 1,306	\$ 1,316	\$ 1,322	\$ 3,944
Baker	\$ 124,142	\$ 113,909	\$ 6,161	\$ 249	\$ 249	\$ 250	\$ 748
Baldwin	\$ 1,157,227	\$ 982,785	\$ 70,356	\$ 6,649	\$ 6,652	\$ 6,638	\$ 19,939
Banks	\$ 694,219	\$ 549,710	\$ 22,022	\$ 3,288	\$ 3,286	\$ 3,283	\$ 9,857
Barrow	\$ 2,329,624	\$ 1,964,865	\$ 48,821	\$ 8,896	\$ 8,842	\$ 8,815	\$ 26,554
Bartow	\$ 3,270,137	\$ 2,858,928	\$ 269,899	\$ 21,800	\$ 21,820	\$ 21,881	\$ 65,501
Ben Hill	\$ 397,491	\$ 344,937	\$ 18,112	\$ 2,445	\$ 2,446	\$ 2,438	\$ 7,329
Berrien	\$ 404,955	\$ 286,445	\$ 14,262	\$ 1,644	\$ 1,648	\$ 1,635	\$ 4,927
Bibb	\$ 4,034,320	\$ 3,627,430	\$ 110,384	\$ 32,554	\$ 32,417	\$ 32,434	\$ 97,405
Bleckley	\$ 306,750	\$ 254,121	\$ 9,206	\$ 1,138	\$ 1,141	\$ 1,142	\$ 3,421
Brantley	\$ 337,722	\$ 287,929	\$ 22,555	\$ 1,216	\$ 1,216	\$ 1,215	\$ 3,647
Brooks	\$ 645,162	\$ 463,403	\$ 11,783	\$ 1,352	\$ 1,350	\$ 1,343	\$ 4,044
Bryan	\$ 1,285,701	\$ 1,192,415	\$ 25,481	\$ 4,916	\$ 4,915	\$ 4,901	\$ 14,731
Bulloch	\$ 1,877,622	\$ 1,672,609	\$ 45,752	\$ 10,621	\$ 10,604	\$ 10,601	\$ 31,825
Burke	\$ 647,132	\$ 495,713	\$ 1,111,955	\$ 3,554	\$ 3,547	\$ -	\$ 7,101
Butts	\$ 756,691	\$ 591,139	\$ 51,051	\$ 4,584	\$ 4,563	\$ 4,457	\$ 13,604
Calhoun	\$ 159,755	\$ 118,643	\$ 6,678	\$ 515	\$ 503	\$ 513	\$ 1,532
Camden	\$ 1,866,985	\$ 1,740,735	\$ 32,885	\$ 7,939	\$ 7,932	\$ 25	\$ 15,896
Candler	\$ 275,189	\$ 213,166	\$ 9,874	\$ 1,384	\$ 1,380	\$ 1,379	\$ 4,143
Carroll	\$ 3,047,272	\$ 2,619,114	\$ 93,935	\$ 17,257	\$ 17,209	\$ 17,137	\$ 51,603
Catoosa	\$ 1,734,461	\$ 1,450,330	\$ 38,328	\$ 9,037	\$ 9,025	\$ 9,020	\$ 27,082
Charlton	\$ 361,327	\$ 305,467	\$ 22,193	\$ 1,255	\$ 1,099	\$ 1,251	\$ 3,605

**Table 21 Continued**  
**CY2008 Selected Tax Statistics and Estimates by County**

County	Assessed Value (Thousands) <sup>(i)</sup>			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Chatham	\$ 14,384,906	\$ 12,478,504	\$ 220,742	\$ 62,297	\$ 62,196	\$ 61,543	\$ 186,036
Chattahoochee	\$ 65,017	\$ 56,833	\$ 3,967	\$ 764	\$ 757	\$ 768	\$ 2,290
Chattooga	\$ 653,161	\$ 549,513	\$ 17,323	\$ 2,422	\$ 2,424	\$ 2,427	\$ 7,273
Cherokee	\$ 9,063,219	\$ 7,936,493	\$ 142,645	\$ -	\$ 29,397	\$ 29,528	\$ 58,926
Clarke	\$ 3,818,389	\$ 3,334,213	\$ 70,871	\$ 21,051	\$ 21,030	\$ 21,000	\$ 63,082
Clay	\$ 143,382	\$ 106,015	\$ 4,418	\$ 286	\$ 282	\$ 290	\$ 859
Clayton	\$ 8,615,543	\$ 7,674,757	\$ 918,347	\$ 56,854	\$ 53,424	\$ 56,804	\$ 167,081
Clinch	\$ 247,608	\$ 215,203	\$ 16,884	\$ 730	\$ 735	\$ 727	\$ 2,191
Cobb	\$ 33,303,637	\$ 29,767,913	\$ 515,261	\$ -	\$ 129,646	\$ 130,334	\$ 259,980
Coffee	\$ 1,013,751	\$ 790,178	\$ 32,565	\$ 5,811	\$ 5,809	\$ 5,782	\$ 17,403
Colquitt	\$ 1,005,841	\$ 797,732	\$ 32,643	\$ 5,615	\$ 5,623	\$ 5,616	\$ 16,853
Columbia	\$ 4,343,231	\$ 3,867,525	\$ 60,557	\$ 17,059	\$ 17,052	\$ 17,002	\$ 51,113
Cook	\$ 433,511	\$ 310,398	\$ 15,916	\$ 2,110	\$ 2,114	\$ 2,108	\$ 6,332
Coweta	\$ 4,444,318	\$ 3,912,109	\$ 183,730	\$ 20,899	\$ 20,903	\$ 20,813	\$ 62,616
Crawford	\$ 309,711	\$ 269,759	\$ 12,972	\$ 606	\$ 606	\$ 438	\$ 1,650
Crisp	\$ 619,323	\$ 516,524	\$ 12,223	\$ 4,397	\$ 4,426	\$ 4,426	\$ 13,249
Dade	\$ 495,469	\$ 410,455	\$ 19,190	\$ 2,524	\$ 2,521	\$ 2,507	\$ 7,553
Dawson	\$ 1,673,100	\$ 1,412,994	\$ 21,373	\$ 5,918	\$ 5,901	\$ 5,892	\$ 17,711
Decatur	\$ 1,103,107	\$ 842,753	\$ 32,306	\$ 5,115	\$ 5,100	\$ 5,105	\$ 15,321
Dekalb <sup>(ii)</sup>	\$ 26,900,160	\$ 24,739,823	\$ 494,095	\$ 95,278	\$ -	\$ 106,138	\$ 201,415
Dodge	\$ 451,676	\$ 366,459	\$ 20,106	\$ 2,285	\$ 2,282	\$ 2,281	\$ 6,847
Dooly	\$ 285,914	\$ 235,543	\$ 18,007	\$ 1,758	\$ 1,758	\$ 1,748	\$ 5,264
Dougherty	\$ 2,352,353	\$ 2,108,004	\$ 65,455	\$ 18,074	\$ 17,950	\$ 18,011	\$ 54,036
Douglas	\$ 4,789,990	\$ 4,187,533	\$ 104,940	\$ 22,411	\$ 717	\$ 22,350	\$ 45,478

**Table 21 Continued**  
**CY2008 Selected Tax Statistics and Estimates by County**

County	Assessed Value (Thousands) <sup>(i)</sup>			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Early	\$ 503,007	\$ 392,280	\$ 18,427	\$ 2,282	\$ 2,279	\$ 2,276	\$ 6,837
Echols	\$ 104,417	\$ 94,371	\$ 6,502	\$ 159	\$ 156	\$ 157	\$ 472
Effingham	\$ 1,696,172	\$ 1,515,047	\$ 144,374	\$ 9,890	\$ 9,885	\$ 9,893	\$ 29,667
Elbert	\$ 616,674	\$ 481,547	\$ 23,159	\$ 2,314	\$ 2,312	\$ 2,305	\$ 6,931
Emanuel	\$ 498,608	\$ 407,388	\$ 17,932	\$ 2,873	\$ 2,879	\$ 2,877	\$ 8,629
Evans	\$ 252,638	\$ 232,910	\$ 7,107	\$ 1,424	\$ 1,424	\$ 1,428	\$ 4,275
Fannin	\$ 1,250,383	\$ 1,048,850	\$ 17,353	\$ 3,496	\$ 3,492	\$ 3,463	\$ 10,451
Fayette	\$ 5,636,244	\$ 4,865,296	\$ 67,292	\$ 19,714	\$ 19,560	\$ -	\$ 39,274
Floyd	\$ 2,853,208	\$ 2,383,020	\$ 359,421	\$ 15,941	\$ 15,809	\$ 15,894	\$ 47,644
Forsyth	\$ 10,179,082	\$ 8,982,840	\$ 100,903	\$ 29,800	\$ 29,701	\$ 29,651	\$ 89,151
Franklin	\$ 914,727	\$ 615,208	\$ 21,349	\$ 3,597	\$ 3,587	\$ 3,544	\$ 10,729
Fulton <sup>(iii)</sup>	\$ 57,291,212	\$ 53,748,174	\$ 1,108,038	\$ 233,294	\$ 124,309	\$ 233,874	\$ 591,476
Gilmer	\$ 1,909,077	\$ 1,594,589	\$ 17,441	\$ 4,264	\$ 4,260	\$ 4,239	\$ 12,763
Glascocock	\$ 98,449	\$ 72,873	\$ 4,920	\$ 273	\$ 271	\$ 273	\$ 817
Glynn	\$ 6,217,901	\$ 5,650,441	\$ 86,735	\$ 21,972	\$ 21,982	\$ 21,567	\$ 65,521
Gordon	\$ 1,944,406	\$ 1,642,815	\$ 36,873	\$ 9,373	\$ 9,325	\$ 9,253	\$ 27,952
Grady	\$ 747,790	\$ 555,428	\$ 17,055	\$ 2,696	\$ 2,699	\$ 2,695	\$ 8,090
Greene	\$ 1,890,484	\$ 1,592,348	\$ 26,501	\$ 3,929	\$ 3,897	\$ 3,840	\$ 11,666
Gwinnett	\$ 35,034,833	\$ 31,690,580	\$ 430,916	\$ -	\$ 140,431	\$ 140,236	\$ 280,667
Habersham	\$ 1,570,160	\$ 1,198,051	\$ 52,048	\$ 5,831	\$ 5,880	\$ 5,890	\$ 17,601
Hall	\$ 7,395,964	\$ 6,509,551	\$ 115,014	\$ 27,812	\$ 27,806	\$ 27,774	\$ 83,393
Hancock	\$ 307,053	\$ 274,253	\$ 37,303	\$ 519	\$ 520	\$ 517	\$ 1,556
Haralson	\$ 811,513	\$ 672,017	\$ 37,732	\$ 4,059	\$ 4,058	\$ 4,036	\$ 12,153
Harris	\$ 1,356,043	\$ 1,211,135	\$ 88,274	\$ 2,733	\$ 2,726	\$ 2,716	\$ 8,175

**Table 21 Continued**  
**CY2008 Selected Tax Statistics and Estimates by County**

County	Assessed Value (Thousands) <sup>(i)</sup>			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Hart	\$ 1,094,688	\$ 858,291	\$ 31,313	\$ 3,016	\$ 3,025	\$ 3,019	\$ 9,060
Heard	\$ 328,760	\$ 257,936	\$ 171,143	\$ 6,841	\$ 6,837	\$ 6,835	\$ 20,512
Henry	\$ 8,007,686	\$ 6,815,501	\$ 112,019	\$ 28,399	\$ 28,347	\$ 28,352	\$ 85,098
Houston	\$ 3,689,385	\$ 3,390,010	\$ 91,207	\$ 21,146	\$ 21,128	\$ 21,092	\$ 63,366
Irwin	\$ 280,310	\$ 188,735	\$ 16,554	\$ 719	\$ 718	\$ 714	\$ 2,152
Jackson	\$ 2,704,991	\$ 2,230,797	\$ 69,948	\$ 9,478	\$ 9,447	\$ 9,406	\$ 28,331
Jasper	\$ 659,370	\$ 431,997	\$ 26,531	\$ 1,021	\$ 1,011	\$ 1,012	\$ 3,044
Jeff Davis	\$ 274,031	\$ 245,804	\$ 13,122	\$ 2,061	\$ 2,066	\$ 2,065	\$ 6,192
Jefferson	\$ 502,695	\$ 379,218	\$ 24,340	\$ 2,276	\$ 2,274	\$ 2,282	\$ 6,832
Jenkins	\$ 232,521	\$ 200,198	\$ 13,516	\$ 752	\$ 753	\$ 748	\$ 2,253
Johnson	\$ 217,907	\$ 153,215	\$ 7,273	\$ 610	\$ 605	\$ 604	\$ 1,819
Jones	\$ 832,037	\$ 715,413	\$ 47,313	\$ 2,428	\$ 2,426	\$ 2,438	\$ 7,293
Lamar	\$ 555,747	\$ 451,645	\$ 16,688	\$ 1,635	\$ 1,639	\$ 1,640	\$ 4,915
Lanier	\$ 189,859	\$ 156,405	\$ 6,788	\$ 583	\$ 583	\$ 583	\$ 1,749
Laurens	\$ 1,354,469	\$ 1,142,046	\$ 43,372	\$ 9,009	\$ 8,948	\$ 8,941	\$ 26,897
Lee	\$ 900,882	\$ 803,873	\$ 19,111	\$ 3,674	\$ 3,674	\$ 3,661	\$ 11,009
Liberty	\$ 1,263,232	\$ 1,139,936	\$ 42,184	\$ 8,163	\$ 8,171	\$ 8,170	\$ 24,504
Lincoln	\$ 346,928	\$ 295,464	\$ 7,762	\$ 753	\$ 749	\$ 744	\$ 2,247
Long	\$ 242,589	\$ 214,329	\$ 9,753	\$ 479	\$ 482	\$ 483	\$ 1,445
Lowndes	\$ 2,969,468	\$ 2,586,412	\$ 78,142	\$ 23,924	\$ 23,880	\$ 23,780	\$ 71,583
Lumpkin	\$ 1,520,264	\$ 1,150,976	\$ 21,881	\$ 3,265	\$ 3,255	\$ 3,253	\$ 9,773
Macon	\$ 397,432	\$ 288,406	\$ 24,737	\$ 1,314	\$ 1,312	\$ 1,311	\$ 3,938
Madison	\$ 766,358	\$ 589,132	\$ 44,333	\$ 2,043	\$ 2,040	\$ 2,035	\$ 6,118
Marion	\$ 261,902	\$ 214,323	\$ 8,896	\$ 474	\$ 470	\$ 473	\$ 1,417

**Table 21 Continued**  
**CY2008 Selected Tax Statistics and Estimates by County**

County	Assessed Value (Thousands) <sup>(i)</sup>			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
McDuffie	\$ 656,923	\$ 554,128	\$ 17,649	\$ 3,803	\$ 3,804	\$ 3,793	\$ 11,400
McIntosh	\$ 508,686	\$ 490,123	\$ 15,833	\$ 1,604	\$ 1,597	\$ 1,591	\$ 4,792
Meriwether	\$ 622,711	\$ 462,382	\$ 24,322	\$ 1,667	\$ 1,667	\$ 1,663	\$ 4,997
Miller	\$ 178,727	\$ 150,137	\$ 5,674	\$ 673	\$ 673	\$ 665	\$ 2,010
Mitchell	\$ 636,372	\$ 491,023	\$ 25,628	\$ 2,775	\$ 2,774	\$ 2,769	\$ 8,318
Monroe	\$ 1,117,901	\$ 964,374	\$ 515,465	\$ 5,600	\$ 5,599	\$ 5,598	\$ 16,797
Montgomery	\$ 239,534	\$ 186,345	\$ 8,155	\$ 610	\$ 163	\$ 605	\$ 1,378
Morgan	\$ 1,388,013	\$ 912,337	\$ 21,685	\$ 3,858	\$ 3,856	\$ 3,835	\$ 11,549
Murray	\$ 1,038,621	\$ 937,894	\$ 28,272	\$ 4,968	\$ 4,780	\$ 4,774	\$ 14,521
Muscogee	\$ 4,940,123	\$ 4,603,552	\$ 111,069	\$ 35,579	\$ 33,037	\$ 35,486	\$ 104,102
Newton	\$ 3,290,640	\$ 2,827,870	\$ 58,335	\$ 10,705	\$ 10,664	\$ 10,652	\$ 32,021
Oconee	\$ 1,976,640	\$ 1,575,730	\$ 27,255	\$ 5,190	\$ 5,185	\$ 5,172	\$ 15,548
Oglethorpe	\$ 517,945	\$ 396,788	\$ 12,438	\$ 754	\$ 753	\$ 747	\$ 2,255
Paulding	\$ 4,508,894	\$ 4,249,909	\$ 78,043	\$ 14,188	\$ 14,132	\$ 14,052	\$ 42,372
Peach	\$ 643,612	\$ 554,760	\$ 16,938	\$ 4,084	\$ 4,074	\$ 4,048	\$ 12,206
Pickens	\$ 1,524,619	\$ 1,342,301	\$ 31,857	\$ 4,173	\$ 4,163	\$ 4,108	\$ 12,445
Pierce	\$ 435,683	\$ 358,449	\$ 16,376	\$ 1,880	\$ 1,879	\$ 1,876	\$ 5,635
Pike	\$ 580,206	\$ 451,816	\$ 8,930	\$ 1,112	\$ 1,099	\$ 1,110	\$ 3,322
Polk	\$ 975,512	\$ 804,602	\$ 114,993	\$ 5,178	\$ 5,164	\$ 5,144	\$ 15,487
Pulaski	\$ 261,884	\$ 225,804	\$ 8,400	\$ 957	\$ 958	\$ 963	\$ 2,878
Putnam	\$ 1,628,916	\$ 1,386,614	\$ 132,955	\$ 5,145	\$ 5,143	\$ 5,133	\$ 15,422
Quitman	\$ 118,188	\$ 93,307	\$ 2,176	\$ 176	\$ 175	\$ 176	\$ 527
Rabun	\$ 1,269,143	\$ 1,196,986	\$ 512,718	\$ 3,381	\$ 3,382	\$ 3,383	\$ 10,147
Randolph	\$ 223,331	\$ 171,909	\$ 9,255	\$ 927	\$ 929	\$ 926	\$ 2,782

**Table 21 Continued**  
**CY2008 Selected Tax Statistics and Estimates by County**

County	Assessed Value (Thousands) <sup>(i)</sup>			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Richmond	\$ 4,976,856	\$ 4,260,931	\$ 129,257	\$ 37,902	\$ 37,914	\$ 37,874	\$ 113,691
Rockdale <sup>(iv)</sup>	\$ 3,206,304	\$ 2,843,379	\$ 71,237	\$ 13,834	\$ 15,430	\$ 15,412	\$ 44,676
Schley	\$ 93,956	\$ 79,682	\$ 2,874	\$ 394	\$ 393	\$ 388	\$ 1,175
Screven	\$ 459,265	\$ 371,790	\$ 20,011	\$ 1,434	\$ 1,435	\$ 1,440	\$ 4,309
Seminole	\$ 325,520	\$ 233,891	\$ 9,827	\$ 1,152	\$ 830	\$ 1,152	\$ 3,134
Spalding	\$ 1,667,288	\$ 1,397,993	\$ 28,046	\$ 8,919	\$ 8,884	\$ 8,903	\$ 26,706
Stephens	\$ 817,211	\$ 654,061	\$ 29,303	\$ 3,836	\$ 3,823	\$ 3,795	\$ 11,454
Stewart	\$ 141,731	\$ 130,905	\$ 7,398	\$ 401	\$ 400	\$ 404	\$ 1,205
Sumter	\$ 771,918	\$ 647,220	\$ 32,644	\$ 4,494	\$ 4,474	\$ 4,487	\$ 13,455
Talbot	\$ 255,141	\$ 197,081	\$ 19,282	\$ 553	\$ 548	\$ 545	\$ 1,647
Taliaferro	\$ 109,466	\$ 77,182	\$ 3,367	\$ 93	\$ 98	\$ 98	\$ 289
Tattnall	\$ 456,355	\$ 391,883	\$ 18,802	\$ 1,894	\$ 1,893	\$ 1,893	\$ 5,680
Taylor	\$ 283,484	\$ 202,216	\$ 17,501	\$ 916	\$ 917	\$ 919	\$ 2,752
Telfair	\$ 306,830	\$ 244,696	\$ 11,364	\$ 1,191	\$ 1,190	\$ 1,191	\$ 3,571
Terrell	\$ 297,682	\$ 222,984	\$ 11,707	\$ 999	\$ 999	\$ 995	\$ 2,994
Thomas	\$ 1,867,468	\$ 1,570,343	\$ 25,801	\$ 7,431	\$ 7,356	\$ 7,388	\$ 22,175
Tift	\$ 1,124,929	\$ 909,121	\$ 36,586	\$ 8,875	\$ 8,876	\$ 8,838	\$ 26,588
Toombs	\$ 634,360	\$ 549,857	\$ 26,493	\$ 4,772	\$ 4,770	\$ 4,776	\$ 14,318
Towns <sup>(v)</sup>	\$ 1,019,359	\$ 895,947	\$ 11,105	\$ 1,887	\$ 1,941	\$ 1,890	\$ 5,718
Treutlen	\$ 139,542	\$ 105,067	\$ 7,025	\$ 486	\$ 489	\$ 488	\$ 1,462
Troup	\$ 2,126,119	\$ 1,801,101	\$ 39,772	\$ 11,225	\$ 11,190	\$ 11,192	\$ 33,606
Turner	\$ 299,913	\$ 196,901	\$ 14,583	\$ 903	\$ 906	\$ 899	\$ 2,707
Twiggs	\$ 203,856	\$ 176,635	\$ 17,198	\$ 890	\$ 889	\$ 30	\$ 1,808
Union	\$ 1,448,550	\$ 1,214,169	\$ 15,415	\$ 3,255	\$ 3,236	\$ 3,234	\$ 9,725

**Table 21 Continued**  
**CY2008 Selected Tax Statistics and Estimates by County**

County	Assessed Value (Thousands) <sup>(i)</sup>			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Upson	\$ 754,364	\$ 602,872	\$ 28,592	\$ 3,238	\$ 3,232	\$ 3,231	\$ 9,701
Walker	\$ 1,516,023	\$ 1,274,776	\$ 34,721	\$ 5,432	\$ 5,425	\$ 5,415	\$ 16,272
Walton	\$ 3,245,553	\$ 2,740,487	\$ 70,214	\$ 9,416	\$ 9,352	\$ 9,349	\$ 28,117
Ware	\$ 691,674	\$ 605,650	\$ 57,234	\$ 7,181	\$ 7,172	\$ 7,161	\$ 21,514
Warren	\$ 183,395	\$ 142,308	\$ 13,639	\$ 650	\$ 649	\$ 649	\$ 1,949
Washington	\$ 839,115	\$ 714,314	\$ 44,908	\$ 3,918	\$ 3,917	\$ 3,906	\$ 11,741
Wayne	\$ 924,937	\$ 759,578	\$ 31,582	\$ 4,206	\$ 4,205	\$ 38	\$ 8,448
Webster	\$ 113,304	\$ 82,830	\$ 4,177	\$ 192	\$ 198	\$ 197	\$ 588
Wheeler	\$ 150,037	\$ 116,681	\$ 9,684	\$ 428	\$ 119	\$ 422	\$ 969
White	\$ 1,180,340	\$ 1,004,226	\$ 21,128	\$ 3,126	\$ 3,121	\$ 3,117	\$ 9,364
Whitfield	\$ 3,564,044	\$ 3,377,658	\$ 71,526	\$ 18,612	\$ 14,982	\$ 18,625	\$ 52,219
Wilcox	\$ 156,839	\$ 133,700	\$ 7,957	\$ 477	\$ 476	\$ 479	\$ 1,432
Wilkes	\$ 436,547	\$ 323,828	\$ 12,808	\$ 1,183	\$ 1,169	\$ 1,177	\$ 3,528
Wilkinson	\$ 370,457	\$ 336,512	\$ 22,522	\$ 1,976	\$ 1,974	\$ 1,967	\$ 5,918
Worth	\$ 517,701	\$ 407,656	\$ 18,561	\$ 1,656	\$ 1,661	\$ 1,660	\$ 4,977
<b>State Total</b>	<b>\$384,541,415</b>	<b>\$339,344,415</b>	<b>\$ 12,094,511</b>	<b>\$ 1,342,811</b>	<b>\$ 1,405,296</b>	<b>\$ 1,615,444</b>	<b>\$ 4,363,551</b>

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

<sup>(ii)</sup> \$95,278 in HOST for DeKalb is located in LOST column.

<sup>(iii)</sup> \$124,309 in OTHER LOST for Fulton is located in SPLOST column.

<sup>(iv)</sup> \$13,834 in HOST for Rockdale County located in LOST column.

<sup>(v)</sup> \$1,941 in OTHER LOST for Towns County is located in SPLOST column.

Source: Local Government Services Division, Georgia Department of Revenue

Table 22 - Revised June 18, 2010

**Three Economic Indicators by County with Rankings and Per Capita Amounts**

County	2007 Population Estimates	Master Economic Rank	2008 County 1% Distribution		2007 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Appling	17,902	85	\$ 10,359	75	\$ 221,390
Atkinson	8,156	141	\$ 2,265	130	\$ 77,877
Bacon	10,483	126	\$ 3,944	114	\$ 124,272
Baker	3,774	153	\$ 748	155	\$ 39,886
Baldwin	46,359	49	\$ 19,939	45	\$ 576,288
Banks	16,518	86	\$ 9,857	77	\$ 271,148
Barrow	66,928	33	\$ 26,554	40	\$ 1,142,947
Bartow	92,561	22	\$ 65,501	15	\$ 1,677,428
Ben Hill	17,659	99	\$ 7,329	89	\$ 218,346
Berrien	16,692	110	\$ 4,927	107	\$ 213,735
Bibb	154,806	13	\$ 97,405	9	\$ 2,703,573
Bleckley	12,642	116	\$ 3,421	120	\$ 171,919
Brantley	15,417	114	\$ 3,647	116	\$ 192,119
Brooks	16,324	106	\$ 4,044	113	\$ 175,095
Bryan	29,991	50	\$ 14,731	57	\$ 632,604
Bulloch	66,184	34	\$ 31,825	31	\$ 878,706
Burke	22,714	75	\$ 7,101	92	\$ 295,414
Butts	23,658	71	\$ 13,604	60	\$ 335,093
Calhoun	6,082	147	\$ 1,532	144	\$ 61,089
Camden	47,109	41	\$ 15,896	52	\$ 617,134
Candler	10,488	121	\$ 4,143	112	\$ 126,659
Carroll	111,845	24	\$ 51,603	22	\$ 1,825,338
Catoosa	62,120	37	\$ 27,082	36	\$ 940,240
Charlton	10,613	120	\$ 3,605	117	\$ 108,695

2007 AGI Reported on Georgia Returns	2008 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			2008 County 1% Distribution	2007 Income Reported	Net Digest
Rank	(Thousands)	Rank			
98	\$ 636,915	79	\$ 579	\$ 12,367	\$ 35,578
141	\$ 129,600	147	\$ 278	\$ 9,548	\$ 15,890
123	\$ 203,960	137	\$ 376	\$ 11,855	\$ 19,456
152	\$ 120,071	150	\$ 198	\$ 10,569	\$ 31,815
50	\$ 1,053,140	59	\$ 430	\$ 12,431	\$ 22,717
90	\$ 571,732	86	\$ 597	\$ 16,415	\$ 34,613
31	\$ 2,013,687	32	\$ 397	\$ 17,077	\$ 30,087
24	\$ 3,128,828	23	\$ 708	\$ 18,122	\$ 33,803
100	\$ 363,050	109	\$ 415	\$ 12,365	\$ 20,559
101	\$ 300,707	118	\$ 295	\$ 12,805	\$ 18,015
13	\$ 3,737,814	19	\$ 629	\$ 17,464	\$ 24,145
109	\$ 263,327	120	\$ 271	\$ 13,599	\$ 20,830
106	\$ 310,485	116	\$ 237	\$ 12,462	\$ 20,139
108	\$ 475,186	94	\$ 248	\$ 10,726	\$ 29,110
45	\$ 1,217,897	54	\$ 491	\$ 21,093	\$ 40,609
39	\$ 1,718,361	35	\$ 481	\$ 13,277	\$ 25,963
85	\$ 1,607,667	41	\$ 313	\$ 13,006	\$ 70,779
75	\$ 642,190	78	\$ 575	\$ 14,164	\$ 27,145
149	\$ 125,321	149	\$ 252	\$ 10,044	\$ 20,605
47	\$ 1,773,620	34	\$ 337	\$ 13,100	\$ 37,649
121	\$ 223,040	131	\$ 395	\$ 12,077	\$ 21,266
20	\$ 2,713,048	28	\$ 461	\$ 16,320	\$ 24,257
35	\$ 1,488,657	45	\$ 436	\$ 15,136	\$ 23,964
130	\$ 327,660	112	\$ 340	\$ 10,242	\$ 30,873

Table 22 Continued - Revised June 18, 2010

## Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2007 Population Estimates	Master Economic Rank	2008 County 1% Distribution		2007 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Chatham	248,532	5	\$ 186,036	5	\$ 5,048,426
Chattahoochee	13,901	148	\$ 2,290	129	\$ 30,798
Chattooga	26,804	89	\$ 7,273	91	\$ 301,762
Cherokee	203,670	10	\$ 58,926	19	\$ 5,267,168
Clarke	113,241	21	\$ 63,082	17	\$ 1,722,590
Clay	3,203	154	\$ 859	153	\$ 29,025
Clayton	271,144	7	\$ 167,081	6	\$ 3,368,614
Clinch	6,974	133	\$ 2,191	134	\$ 80,543
Cobb	688,896	3	\$ 259,980	3	\$ 19,858,176
Coffee	40,162	57	\$ 17,403	48	\$ 516,723
Colquitt	44,658	55	\$ 16,853	49	\$ 550,290
Columbia	108,760	18	\$ 51,113	23	\$ 2,691,004
Cook	16,422	107	\$ 6,332	97	\$ 205,680
Coweta	118,452	16	\$ 62,616	18	\$ 2,548,006
Crawford	12,500	124	\$ 1,650	141	\$ 167,664
Crisp	22,127	83	\$ 13,249	62	\$ 273,292
Dade	16,113	95	\$ 7,553	88	\$ 208,822
Dawson	21,468	48	\$ 17,711	46	\$ 473,671
Decatur	28,532	63	\$ 15,321	56	\$ 371,815
Dekalb	733,358	4	\$ 201,415	4	\$ 15,993,485
Dodge	20,010	98	\$ 6,847	94	\$ 233,948
Dooly	11,563	115	\$ 5,264	104	\$ 140,365
Dougherty	95,655	28	\$ 54,036	20	\$ 1,307,689
Douglas	124,221	20	\$ 45,478	25	\$ 2,280,889

2007 AGI Reported on Georgia Returns	2008 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			2008 County 1% Distribution	2007 Income Reported	Net Digest
Rank	(Thousands)	Rank			
7	\$ 12,699,246	5	\$ 749	\$ 20,313	\$ 51,097
155	\$ 60,800	159	\$ 165	\$ 2,216	\$ 4,374
82	\$ 566,837	88	\$ 271	\$ 11,258	\$ 21,147
5	\$ 8,079,138	8	\$ 289	\$ 25,861	\$ 39,668
22	\$ 3,405,084	22	\$ 557	\$ 15,212	\$ 30,069
156	\$ 110,433	152	\$ 268	\$ 9,062	\$ 34,478
11	\$ 8,593,104	7	\$ 616	\$ 12,424	\$ 31,692
140	\$ 232,088	128	\$ 314	\$ 11,549	\$ 33,279
2	\$ 30,283,174	3	\$ 377	\$ 28,826	\$ 43,959
55	\$ 822,743	70	\$ 433	\$ 12,866	\$ 20,486
53	\$ 830,375	68	\$ 377	\$ 12,322	\$ 18,594
14	\$ 3,928,082	18	\$ 470	\$ 24,743	\$ 36,117
105	\$ 326,313	113	\$ 386	\$ 12,525	\$ 19,871
16	\$ 4,095,838	17	\$ 529	\$ 21,511	\$ 34,578
111	\$ 282,731	119	\$ 132	\$ 13,413	\$ 22,619
89	\$ 528,747	89	\$ 599	\$ 12,351	\$ 23,896
104	\$ 429,645	98	\$ 469	\$ 12,960	\$ 26,664
58	\$ 1,434,366	47	\$ 825	\$ 22,064	\$ 66,814
72	\$ 875,059	67	\$ 537	\$ 13,032	\$ 30,669
4	\$ 25,233,918	4	\$ 275	\$ 21,809	\$ 34,409
96	\$ 386,565	107	\$ 342	\$ 11,692	\$ 19,319
117	\$ 253,550	123	\$ 455	\$ 12,139	\$ 21,928
30	\$ 2,173,460	31	\$ 565	\$ 13,671	\$ 22,722
19	\$ 4,292,473	16	\$ 366	\$ 18,362	\$ 34,555

Table 22 Continued - Revised June 18, 2010

## Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2007 Population Estimates	Master Economic Rank	2008 County 1% Distribution		2007 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Early	11,828	104	\$ 6,837	95	\$ 145,516
Echols	4,061	155	\$ 472	158	\$ 35,659
Effingham	50,784	35	\$ 29,667	32	\$ 924,203
Elbert	20,520	91	\$ 6,931	93	\$ 278,446
Emanuel	22,388	92	\$ 8,629	83	\$ 256,555
Evans	11,436	118	\$ 4,275	111	\$ 156,222
Fannin	22,504	70	\$ 10,451	74	\$ 315,026
Fayette	105,810	15	\$ 39,274	28	\$ 3,389,456
Floyd	95,364	26	\$ 47,644	24	\$ 1,558,541
Forsyth	158,111	6	\$ 89,151	10	\$ 5,121,534
Franklin	21,793	81	\$ 10,729	73	\$ 297,206
Fulton	992,472	1	\$ 591,476	1	\$ 34,464,998
Gilmer	28,310	53	\$ 12,763	63	\$ 413,724
Glascocock	2,761	156	\$ 817	154	\$ 34,324
Glynn	74,666	14	\$ 65,521	14	\$ 1,817,408
Gordon	51,820	36	\$ 27,952	35	\$ 812,997
Grady	24,917	87	\$ 8,090	87	\$ 299,629
Greene	15,643	54	\$ 11,666	68	\$ 421,670
Gwinnett	771,466	2	\$ 280,667	2	\$ 17,517,109
Habersham	42,129	44	\$ 17,601	47	\$ 631,632
Hall	178,620	9	\$ 83,393	12	\$ 3,796,160
Hancock	9,558	130	\$ 1,556	143	\$ 93,294
Haralson	28,735	65	\$ 12,153	66	\$ 423,441
Harris	29,014	59	\$ 8,175	86	\$ 693,453

2007 AGI Reported on Georgia Returns	2008 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			2008 County 1% Distribution	2007 Income Reported	Net Digest
Rank	(Thousands)	Rank			
115	\$ 410,706	102	\$ 578	\$ 12,303	\$ 34,723
153	\$ 100,873	153	\$ 116	\$ 8,781	\$ 24,839
36	\$ 1,659,421	38	\$ 584	\$ 18,199	\$ 32,676
88	\$ 504,706	92	\$ 338	\$ 13,569	\$ 24,596
92	\$ 425,320	101	\$ 385	\$ 11,460	\$ 18,998
114	\$ 240,017	125	\$ 374	\$ 13,661	\$ 20,988
80	\$ 1,066,203	58	\$ 464	\$ 13,999	\$ 47,378
10	\$ 4,932,588	12	\$ 371	\$ 32,033	\$ 46,617
27	\$ 2,742,441	27	\$ 500	\$ 16,343	\$ 28,758
6	\$ 9,083,743	6	\$ 564	\$ 32,392	\$ 57,452
84	\$ 636,558	80	\$ 492	\$ 13,638	\$ 29,209
1	\$ 54,856,212	1	\$ 596	\$ 34,726	\$ 55,272
64	\$ 1,612,030	40	\$ 451	\$ 14,614	\$ 56,942
154	\$ 77,792	158	\$ 296	\$ 12,432	\$ 28,175
21	\$ 5,737,177	11	\$ 878	\$ 24,340	\$ 76,838
40	\$ 1,679,688	37	\$ 539	\$ 15,689	\$ 32,414
83	\$ 572,483	84	\$ 325	\$ 12,025	\$ 22,976
62	\$ 1,618,849	39	\$ 746	\$ 26,956	\$ 103,487
3	\$ 32,121,496	2	\$ 364	\$ 22,706	\$ 41,637
46	\$ 1,250,099	52	\$ 418	\$ 14,993	\$ 29,673
9	\$ 6,624,565	10	\$ 467	\$ 21,253	\$ 37,087
135	\$ 311,557	115	\$ 163	\$ 9,761	\$ 32,596
61	\$ 709,749	74	\$ 423	\$ 14,736	\$ 24,700
43	\$ 1,299,409	51	\$ 282	\$ 23,901	\$ 44,786

Table 22 Continued - Revised June 18, 2010

**Three Economic Indicators by County with Rankings and Per Capita Amounts**

County	2007 Population Estimates	Master Economic Rank	2008 County 1% Distribution		2007 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Hart	24,158	78	\$ 9,060	82	\$ 334,656
Heard	11,365	88	\$ 20,512	44	\$ 145,106
Henry	185,367	8	\$ 85,098	11	\$ 3,850,447
Houston	130,972	17	\$ 63,366	16	\$ 2,310,546
Irwin	9,904	131	\$ 2,152	135	\$ 122,189
Jackson	59,097	31	\$ 28,331	33	\$ 1,065,518
Jasper	13,634	108	\$ 3,044	123	\$ 220,570
Jeff Davis	13,260	111	\$ 6,192	98	\$ 168,990
Jefferson	16,415	102	\$ 6,832	96	\$ 212,363
Jenkins	8,588	134	\$ 2,253	132	\$ 87,275
Johnson	9,515	143	\$ 1,819	138	\$ 84,778
Jones	27,161	76	\$ 7,293	90	\$ 495,798
Lamar	16,909	100	\$ 4,915	108	\$ 237,830
Lanier	7,938	140	\$ 1,749	140	\$ 88,347
Laurens	47,370	42	\$ 26,897	37	\$ 711,241
Lee	32,979	61	\$ 11,009	72	\$ 581,725
Liberty	60,430	45	\$ 24,504	41	\$ 570,355
Lincoln	8,082	128	\$ 2,247	133	\$ 107,570
Long	11,296	136	\$ 1,445	146	\$ 97,486
Lowndes	101,639	25	\$ 71,583	13	\$ 1,505,718
Lumpkin	26,511	62	\$ 9,773	78	\$ 450,837
Macon	13,484	119	\$ 3,938	115	\$ 121,066
Madison	27,941	84	\$ 6,118	99	\$ 410,957
Marion	6,980	139	\$ 1,417	148	\$ 85,739

2007 AGI Reported on Georgia Returns	2008 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			2008 County 1% Distribution	2007 Income Reported	Net Digest
Rank	(Thousands)	Rank			
76	\$ 889,603	66	\$ 375	\$ 13,853	\$ 36,824
116	\$ 429,079	99	\$ 1,805	\$ 12,768	\$ 37,754
8	\$ 6,927,520	9	\$ 459	\$ 20,772	\$ 37,372
18	\$ 3,481,217	20	\$ 484	\$ 17,642	\$ 26,580
124	\$ 205,289	136	\$ 217	\$ 12,337	\$ 20,728
32	\$ 2,300,745	30	\$ 479	\$ 18,030	\$ 38,932
99	\$ 458,527	97	\$ 223	\$ 16,178	\$ 33,631
110	\$ 258,926	121	\$ 467	\$ 12,744	\$ 19,527
103	\$ 403,559	105	\$ 416	\$ 12,937	\$ 24,585
137	\$ 213,714	134	\$ 262	\$ 10,162	\$ 24,885
139	\$ 160,488	142	\$ 191	\$ 8,910	\$ 16,867
57	\$ 762,726	72	\$ 268	\$ 18,254	\$ 28,082
95	\$ 468,333	95	\$ 291	\$ 14,065	\$ 27,697
136	\$ 163,193	141	\$ 220	\$ 11,130	\$ 20,558
42	\$ 1,185,418	55	\$ 568	\$ 15,015	\$ 25,025
49	\$ 822,984	69	\$ 334	\$ 17,639	\$ 24,955
51	\$ 1,182,120	56	\$ 406	\$ 9,438	\$ 19,562
131	\$ 303,226	117	\$ 278	\$ 13,310	\$ 37,519
133	\$ 224,082	129	\$ 128	\$ 8,630	\$ 19,837
29	\$ 2,664,553	29	\$ 704	\$ 14,814	\$ 26,216
59	\$ 1,172,858	57	\$ 369	\$ 17,006	\$ 44,240
125	\$ 313,143	114	\$ 292	\$ 8,978	\$ 23,223
65	\$ 633,465	81	\$ 219	\$ 14,708	\$ 22,672
138	\$ 223,219	130	\$ 203	\$ 12,283	\$ 31,980

Table 22 Continued - Revised June 18, 2010

## Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2007 Population Estimates	Master Economic Rank	2008 County 1% Distribution		2007 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
McDuffie	21,504	82	\$ 11,400	71	\$ 308,194
McIntosh	11,416	105	\$ 4,792	109	\$ 158,674
Meriwether	22,741	94	\$ 4,997	105	\$ 285,266
Miller	6,156	144	\$ 2,010	136	\$ 76,470
Mitchell	24,135	90	\$ 8,318	85	\$ 263,414
Monroe	25,103	46	\$ 16,797	50	\$ 561,209
Montgomery	8,993	138	\$ 1,378	149	\$ 114,409
Morgan	18,096	64	\$ 11,549	69	\$ 399,876
Murray	40,534	58	\$ 14,521	58	\$ 504,893
Muscogee	186,807	11	\$ 104,102	8	\$ 3,199,206
Newton	95,723	29	\$ 32,021	30	\$ 1,596,428
Oconee	31,225	40	\$ 15,548	53	\$ 1,011,969
Oglethorpe	13,911	113	\$ 2,255	131	\$ 212,990
Paulding	127,594	19	\$ 42,372	27	\$ 2,531,492
Peach	26,188	77	\$ 12,206	65	\$ 373,626
Pickens	30,453	51	\$ 12,445	64	\$ 645,457
Pierce	17,831	103	\$ 5,635	103	\$ 250,946
Pike	17,155	97	\$ 3,322	121	\$ 316,589
Polk	41,382	56	\$ 15,487	54	\$ 531,322
Pulaski	9,800	123	\$ 2,878	125	\$ 136,064
Putnam	20,172	52	\$ 15,422	55	\$ 418,965
Quitman	2,653	158	\$ 527	157	\$ 19,041
Rabun	16,427	67	\$ 10,147	76	\$ 256,466
Randolph	7,276	137	\$ 2,782	126	\$ 74,565

2007 AGI Reported on Georgia Returns	2008 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			2008 County 1% Distribution	2007 Income Reported	Net Digest
Rank	(Thousands)	Rank			
81	\$ 571,777	85	\$ 530	\$ 14,332	\$ 26,589
113	\$ 505,955	91	\$ 420	\$ 13,899	\$ 44,320
86	\$ 486,704	93	\$ 220	\$ 12,544	\$ 21,402
142	\$ 155,811	144	\$ 327	\$ 12,422	\$ 25,310
91	\$ 516,652	90	\$ 345	\$ 10,914	\$ 21,407
52	\$ 1,479,840	46	\$ 669	\$ 22,356	\$ 58,951
128	\$ 194,500	138	\$ 153	\$ 12,722	\$ 21,628
67	\$ 934,022	63	\$ 638	\$ 22,097	\$ 51,615
56	\$ 966,166	61	\$ 358	\$ 12,456	\$ 23,836
12	\$ 4,714,621	13	\$ 557	\$ 17,126	\$ 25,238
26	\$ 2,886,205	25	\$ 335	\$ 16,678	\$ 30,152
34	\$ 1,602,985	42	\$ 498	\$ 32,409	\$ 51,337
102	\$ 409,226	104	\$ 162	\$ 15,311	\$ 29,417
17	\$ 4,327,952	15	\$ 332	\$ 19,840	\$ 33,920
71	\$ 571,698	87	\$ 466	\$ 14,267	\$ 21,831
44	\$ 1,374,158	49	\$ 409	\$ 21,195	\$ 45,124
94	\$ 374,825	108	\$ 316	\$ 14,074	\$ 21,021
78	\$ 460,746	96	\$ 194	\$ 18,455	\$ 26,858
54	\$ 919,595	64	\$ 374	\$ 12,839	\$ 22,222
118	\$ 234,204	127	\$ 294	\$ 13,884	\$ 23,898
63	\$ 1,519,570	44	\$ 765	\$ 20,770	\$ 75,331
158	\$ 95,482	154	\$ 199	\$ 7,177	\$ 35,990
93	\$ 1,709,704	36	\$ 618	\$ 15,612	\$ 104,079
144	\$ 181,164	140	\$ 382	\$ 10,248	\$ 24,899

Table 22 Continued - Revised June 18, 2010

## Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2007 Population Estimates	Master Economic Rank	2008 County 1% Distribution		2007 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Richmond	197,643	12	\$ 113,691	7	\$ 2,554,741
Rockdale	81,650	27	\$ 44,676	26	\$ 1,532,302
Schley	4,106	152	\$ 1,175	151	\$ 62,759
Screven	15,043	109	\$ 4,309	110	\$ 181,980
Seminole	9,053	127	\$ 3,134	122	\$ 111,863
Spalding	62,960	38	\$ 26,706	38	\$ 922,777
Stephens	25,221	72	\$ 11,454	70	\$ 374,527
Stewart	4,642	150	\$ 1,205	150	\$ 42,441
Sumter	32,613	66	\$ 13,455	61	\$ 403,056
Talbot	6,599	142	\$ 1,647	142	\$ 75,382
Taliaferro	1,876	159	\$ 289	159	\$ 16,690
Tattnall	23,122	101	\$ 5,680	102	\$ 232,822
Taylor	8,708	129	\$ 2,752	127	\$ 104,628
Telfair	13,371	122	\$ 3,571	118	\$ 115,933
Terrell	10,275	125	\$ 2,994	124	\$ 124,703
Thomas	45,182	39	\$ 22,175	42	\$ 775,248
Tift	41,988	47	\$ 26,588	39	\$ 611,107
Toombs	27,746	73	\$ 14,318	59	\$ 360,958
Towns	10,872	93	\$ 5,718	101	\$ 161,011
Treutlen	6,961	149	\$ 1,462	145	\$ 67,003
Troup	63,382	32	\$ 33,606	29	\$ 1,061,064
Turner	9,278	132	\$ 2,707	128	\$ 95,698
Twiggs	10,261	135	\$ 1,808	139	\$ 118,325
Union	21,010	69	\$ 9,725	79	\$ 315,453

2007 AGI Reported on Georgia Returns	2008 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			2008 County 1% Distribution	2007 Income Reported	Net Digest
Rank	(Thousands)	Rank			
15	\$ 4,390,188	14	\$ 575	\$ 12,926	\$ 22,213
28	\$ 2,914,617	24	\$ 547	\$ 18,767	\$ 35,696
148	\$ 82,556	156	\$ 286	\$ 15,285	\$ 20,106
107	\$ 391,802	106	\$ 286	\$ 12,097	\$ 26,045
129	\$ 243,718	124	\$ 346	\$ 12,357	\$ 26,921
37	\$ 1,426,038	48	\$ 424	\$ 14,657	\$ 22,650
70	\$ 683,365	75	\$ 454	\$ 14,850	\$ 27,095
151	\$ 138,303	146	\$ 260	\$ 9,143	\$ 29,794
66	\$ 679,864	76	\$ 413	\$ 12,359	\$ 20,846
143	\$ 216,363	133	\$ 250	\$ 11,423	\$ 32,787
159	\$ 80,549	157	\$ 154	\$ 8,897	\$ 42,936
97	\$ 410,685	103	\$ 246	\$ 10,069	\$ 17,762
132	\$ 219,717	132	\$ 316	\$ 12,015	\$ 25,232
127	\$ 256,061	122	\$ 267	\$ 8,670	\$ 19,150
122	\$ 234,691	126	\$ 291	\$ 12,137	\$ 22,841
41	\$ 1,596,145	43	\$ 491	\$ 17,158	\$ 35,327
48	\$ 945,707	62	\$ 633	\$ 14,554	\$ 22,523
73	\$ 576,350	83	\$ 516	\$ 13,009	\$ 20,772
112	\$ 907,052	65	\$ 526	\$ 14,810	\$ 83,430
147	\$ 112,092	151	\$ 210	\$ 9,625	\$ 16,103
33	\$ 1,840,872	33	\$ 530	\$ 16,741	\$ 29,044
134	\$ 211,484	135	\$ 292	\$ 10,315	\$ 22,794
126	\$ 193,833	139	\$ 176	\$ 11,532	\$ 18,890
79	\$ 1,229,584	53	\$ 463	\$ 15,014	\$ 58,524

Table 22 Continued - Revised June 18, 2010

**Three Economic Indicators by County with Rankings and Per Capita Amounts**

County	2007 Population Estimates	Master Economic Rank	2008 County 1% Distribution		2007 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Upson	27,581	80	\$ 9,701	80	\$ 350,736
Walker	64,421	43	\$ 16,272	51	\$ 896,387
Walton	82,950	30	\$ 28,117	34	\$ 1,629,466
Ware	35,815	60	\$ 21,514	43	\$ 444,887
Warren	5,881	145	\$ 1,949	137	\$ 67,594
Washington	20,945	74	\$ 11,741	67	\$ 316,640
Wayne	28,989	79	\$ 8,448	84	\$ 379,811
Webster	2,234	157	\$ 588	156	\$ 28,360
Wheeler	6,777	151	\$ 969	152	\$ 49,848
White	24,936	68	\$ 9,364	81	\$ 382,957
Whitfield	92,633	23	\$ 52,219	21	\$ 1,716,047
Wilcox	8,615	146	\$ 1,432	147	\$ 74,325
Wilkes	10,268	117	\$ 3,528	119	\$ 132,594
Wilkinson	10,061	112	\$ 5,918	100	\$ 130,488
Worth	21,258	96	\$ 4,977	106	\$ 283,211
Other					\$ 5,930,803
<b>Total</b>	<b>9,523,297</b>		<b>\$ 4,363,551</b>		<b>\$ 202,746,898</b>

**Aggregated Per Capita Amounts**

Note: Population figures are estimated as at July 1, 2008 and counties are listed alphabetically.

Sources: Population Division, U.S. Census Bureau (accessed October 8, 2009) and Local Government Services and Information Technology Division, Georgia Department of Revenue

2007 AGI Reported on Georgia Returns	2008 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			2008 County 1% Distribution	2007 Income Reported	Net Digest
Rank	(Thousands)	Rank			
74	\$ 631,465	82	\$ 352	\$ 12,717	\$ 22,895
38	\$ 1,309,497	50	\$ 253	\$ 13,915	\$ 20,327
25	\$ 2,810,701	26	\$ 339	\$ 19,644	\$ 33,884
60	\$ 662,884	77	\$ 601	\$ 12,422	\$ 18,509
146	\$ 155,948	143	\$ 331	\$ 11,494	\$ 26,517
77	\$ 759,223	73	\$ 561	\$ 15,118	\$ 36,248
69	\$ 791,160	71	\$ 291	\$ 13,102	\$ 27,292
157	\$ 87,007	155	\$ 263	\$ 12,695	\$ 38,947
150	\$ 126,364	148	\$ 143	\$ 7,355	\$ 18,646
68	\$ 1,025,354	60	\$ 376	\$ 15,358	\$ 41,119
23	\$ 3,449,185	21	\$ 564	\$ 18,525	\$ 37,235
145	\$ 141,658	145	\$ 166	\$ 8,627	\$ 16,443
119	\$ 336,636	111	\$ 344	\$ 12,913	\$ 32,785
120	\$ 359,033	110	\$ 588	\$ 12,970	\$ 35,686
87	\$ 426,217	100	\$ 234	\$ 13,323	\$ 20,050
<b>\$ 351,438,926</b>					
			<b>\$ 458</b>	<b>\$ 21,290</b>	<b>\$ 36,903</b>

**Table 23** - Revised June 18, 2010  
**Millage Rates by County - Alphabetical**

	<b>CY2005</b>	<b>CY2006</b>	<b>CY2007</b>	<b>CY2008</b>	<b>CY2009</b>
Appling	26.700	28.510	28.420	28.340	28.340
Atkinson	27.999	27.909	30.002	32.422	32.422
Bacon	27.250	26.639	27.750	28.725	28.738
Baker	26.370	26.260	24.610	24.600	20.765
Baldwin	24.620	23.620	25.120	24.960	24.960
Banks	21.368	20.353	20.298	21.798	21.798
Barrow	26.666	28.359	28.086	28.088	28.088
Bartow	27.940	27.390	26.680	25.990	25.950
Ben Hill	28.530	29.420	29.420	29.330	29.360
Berrien	26.250	32.250	32.250	32.250	32.250
Bibb	32.787	32.787	35.287	34.272	34.272
Bleckley	24.040	24.040	26.550	22.902	22.902
Brantley	37.050	29.848	31.868	36.636	36.760
Brooks	27.968	29.040	30.773	22.678	23.601
Bryan	23.492	20.337	20.733	21.287	23.687
Bulloch	19.170	19.170	20.640	20.590	20.590
Burke	21.702	21.577	22.491	22.826	22.826
Butts	32.116	33.232	33.232	33.169	35.669
Calhoun	35.490	35.010	25.345	27.950	27.836
Camden	27.128	27.000	27.000	26.700	26.700
Candler	28.630	27.159	24.239	22.654	23.693
Carroll	24.850	24.850	26.850	26.850	26.850
Catoosa	18.961	21.377	22.206	22.135	22.397
Charlton	41.536	41.602	32.450	34.640	36.870
Chatham	32.859	31.199	28.877	28.486	28.486
Chattahoochee	20.720	22.360	26.561	25.290	25.287
Chattooga	19.502	18.657	19.047	18.432	18.333
Cherokee	26.839	26.497	26.250	26.223	26.803
Clarke	33.050	33.050	33.050	33.200	33.450
Clay	30.076	30.076	30.076	27.377	27.377

**Table 23 Continued** - Revised June 18, 2010  
**Millage Rates by County - Alphabetical**

	<b>CY2005</b>	<b>CY2006</b>	<b>CY2007</b>	<b>CY2008</b>	<b>CY2009</b>
Clayton	30.847	32.914	32.521	32.948	35.586
Clinch	37.060	41.230	30.878	30.241	30.241
Cobb	29.870	29.750	28.750	28.750	28.750
Coffee	22.560	22.574	23.464	23.311	23.311
Colquitt	26.689	26.712	26.403	24.614	24.614
Columbia	26.810	26.810	26.977	26.977	26.977
Cook	23.465	23.965	23.965	25.965	25.965
Coweta	26.490	27.490	28.490	28.310	28.740
Crawford	31.250	31.250	25.833	25.831	26.284
Crisp	30.360	29.609	28.789	28.789	28.789
Dade	18.790	17.230	19.230	19.100	19.100
Dawson	22.434	22.434	22.434	22.434	22.434
Decatur	21.840	21.650	21.650	20.520	21.520
Dekalb	38.710	39.300	39.300	39.300	40.090
Dodge	20.500	19.050	19.950	19.700	22.000
Dooly	31.662	31.662	31.662	33.082	33.082
Dougherty	40.183	40.156	37.875	37.861	37.861
Douglas	26.899	28.790	27.811	27.776	29.532
Early	29.020	31.750	22.800	25.790	26.950
Echols	32.058	32.470	30.420	34.830	35.185
Effingham	30.552	30.754	29.911	29.729	28.083
Elbert	26.005	24.603	25.230	25.985	25.916
Emanuel	22.913	23.842	23.575	23.689	28.731
Evans	18.650	18.640	19.650	20.630	20.600
Fannin	20.169	20.169	17.360	18.310	18.310
Fayette	30.882	30.194	30.378	32.109	31.609
Floyd	29.761	29.679	29.359	29.938	29.938
Forsyth	22.883	22.631	22.528	23.858	23.934
Franklin	19.535	18.990	21.216	21.463	23.502
Fulton	34.733	35.558	34.283	33.692	36.192
Gilmer	21.263	21.663	21.163	18.650	21.500

**Table 23 Continued** - Revised June 18, 2010  
**Millage Rates by County - Alphabetical**

	<b>CY2005</b>	<b>CY2006</b>	<b>CY2007</b>	<b>CY2008</b>	<b>CY2009</b>
Glascocok	33.820	33.820	27.530	27.530	27.530
Glynn	24.968	24.031	22.920	22.679	22.648
Gordon	24.400	27.223	26.726	27.278	24.331
Grady	23.802	21.802	22.550	23.650	23.650
Greene	19.061	14.239	14.622	15.512	15.853
Gwinnett	32.270	32.100	31.880	31.770	34.050
Habersham	23.373	23.173	22.847	21.870	21.870
Hall	24.660	25.550	23.770	24.430	24.430
Hancock	39.630	39.340	40.180	39.640	39.640
Haralson	25.049	25.029	24.949	27.109	27.600
Harris	24.710	24.710	24.278	22.950	23.450
Hart	17.833	17.316	18.250	18.246	18.246
Heard	22.573	23.573	22.559	22.460	22.460
Henry	36.950	37.509	37.510	37.279	37.279
Houston	24.850	23.260	23.350	23.350	25.220
Irwin	30.780	30.780	28.440	29.266	29.266
Jackson	32.651	32.580	32.225	32.099	32.172
Jasper	27.220	28.600	28.710	27.110	28.140
Jeff Davis	23.930	24.976	24.970	24.970	25.880
Jefferson	27.490	26.120	26.250	27.250	26.764
Jenkins	27.670	26.500	20.300	23.700	23.846
Johnson	25.961	25.998	21.917	21.917	21.926
Jones	29.568	31.518	29.618	29.618	31.368
Lamar	23.722	25.192	24.992	24.992	24.992
Lanier	34.140	36.140	30.500	30.490	31.490
Laurens	19.946	18.501	18.479	18.489	18.489
Lee	32.240	27.766	27.766	28.416	28.416
Liberty	33.480	32.851	33.534	32.930	32.930
Lincoln	26.854	24.483	24.132	25.827	26.697
Long	33.870	34.270	24.776	24.776	31.074
Lowndes	24.259	24.259	24.955	24.510	24.510

**Table 23 Continued** - Revised June 18, 2010  
**Millage Rates by County - Alphabetical**

	<b>CY2005</b>	<b>CY2006</b>	<b>CY2007</b>	<b>CY2008</b>	<b>CY2009</b>
Lumpkin	22.903	23.012	19.209	19.161	20.597
Macon	29.790	29.780	29.010	29.060	28.900
Madison	27.604	29.977	29.374	30.208	30.155
Marion	25.220	24.354	23.311	23.396	22.916
McDuffie	23.350	23.350	23.350	25.240	25.240
McIntosh	22.688	24.250	26.500	26.477	29.423
Meriwether	30.820	31.250	30.472	30.467	30.467
Miller	32.297	32.297	35.521	38.508	37.067
Mitchell	32.222	30.073	30.573	31.573	31.573
Monroe	24.950	24.950	25.350	22.781	23.381
Montgomery	25.583	27.083	23.170	23.173	23.196
Morgan	26.950	26.935	21.415	21.324	20.889
Murray	22.145	22.145	22.145	21.550	21.550
Muscogee	41.530	41.530	41.530	41.530	41.530
Newton	31.699	31.671	31.633	31.633	31.633
Oconee	25.380	26.180	24.730	24.436	24.436
Oglethorpe	24.120	25.065	25.994	27.590	26.619
Paulding	24.780	24.216	30.239	31.122	32.372
Peach	30.088	30.087	30.087	30.087	30.805
Pickens	21.530	21.730	20.853	20.615	22.480
Pierce	22.590	22.630	22.040	22.600	23.520
Pike	28.021	29.043	27.607	27.514	26.075
Polk	25.542	25.542	26.042	26.042	26.380
Pulaski	25.005	24.565	26.066	26.050	27.063
Putnam	20.354	18.739	17.014	14.400	15.900
Quitman	25.823	27.475	27.288	26.005	28.440
Rabun	17.648	17.858	17.690	17.460	17.326
Randolph	29.931	22.748	24.685	27.455	28.925
Richmond	27.806	29.201	29.611	30.148	30.148
Rockdale	36.550	36.080	36.080	35.980	35.980
Schley	30.510	30.840	33.000	34.470	30.980

**Table 23 Continued** - Revised June 18, 2010  
**Millage Rates by County - Alphabetical**

	<b>CY2005</b>	<b>CY2006</b>	<b>CY2007</b>	<b>CY2008</b>	<b>CY2009</b>
Screven	25.952	21.065	21.073	25.745	25.759
Seminole	28.279	27.917	27.140	26.121	25.871
Spalding	35.560	35.500	35.990	35.960	37.160
Stephens	27.100	27.090	28.400	29.970	29.970
Stewart	27.190	27.009	25.845	25.447	25.447
Sumter	27.963	29.131	29.885	31.024	30.612
Talbot	30.574	30.079	30.079	30.079	29.979
Taliaferro	26.620	30.260	31.720	29.330	39.620
Tattnall	29.002	28.999	28.936	24.713	24.791
Taylor	24.360	24.210	24.710	20.560	20.510
Telfair	24.532	23.389	24.532	29.759	29.439
Terrell	31.780	34.780	30.591	30.534	31.534
Thomas	22.546	22.444	26.522	21.220	21.130
Tift	28.094	27.207	27.207	27.707	27.707
Toombs	19.610	17.800	21.376	21.272	22.341
Towns	9.639	9.359	8.537	9.831	11.069
Treutlen	26.675	24.250	24.607	24.607	24.607
Troup	29.660	29.660	29.660	29.660	29.660
Turner	32.949	32.949	33.449	30.269	30.269
Twiggs	36.430	36.430	36.430	38.750	30.450
Union	16.122	14.300	14.229	14.098	14.588
Upson	27.020	27.390	28.000	27.270	27.270
Walker	21.296	22.331	22.236	22.133	22.072
Walton	29.154	30.254	30.251	30.245	31.582
Ware	32.311	32.311	31.844	31.844	31.844
Warren	33.230	30.750	30.000	31.400	31.400
Washington	28.896	29.317	26.116	26.018	24.809
Wayne	34.593	37.750	39.750	31.220	31.220
Webster	38.016	37.934	27.769	28.147	28.521
Wheeler	31.235	29.129	31.915	32.211	32.115
White	22.019	22.234	22.680	24.429	24.429

**Table 23 Continued** - Revised June 18, 2010  
**Millage Rates by County - Alphabetical**

	<b>CY2005</b>	<b>CY2006</b>	<b>CY2007</b>	<b>CY2008</b>	<b>CY2009</b>
Whitfield	21.831	21.650	20.711	20.067	20.067
Wilcox	29.860	31.110	31.110	31.110	33.610
Wilkes	25.441	23.800	26.751	26.383	26.383
Wilkinson	30.028	32.010	32.010	33.010	32.350
Worth	27.240	27.580	27.580	27.580	25.353

Note: To maintain consistency, Millage rates have been restated for all the years listed.

Source: Local Government Services Division, Georgia Department of Revenue

Formula: Reported millage rates include:

- (1) state 1/4 mill;
- (2) county school maintenance & operation and bond millages and
- (3) county governing authority Unincorporated area maintenance & operation millage, bond millage and special district millages. Special district millages generally include levies for certain services such as fire, recreation, library, solid waste disposal, emergency services, development authority, hospital authority, and water authority.

Exceptions:

- (1) Special fire district millages for Brooks County and Bulloch County were not included in their reported millages;
- (2) Special fire district millages for Greene County, Jackson County and Sumter County were averaged and added to their totals;
- (3) Muscogee has no Unincorporated area therefore the millage reported represents the largest Urban Service District;
- (4) As of the deadline for this report; Fulton County has not submitted its 2008 tax digest to the State Revenue Commissioner; the 2008 millage rate reported herein for Fulton County is that indicated in their Superior Court Temporary Collection Order
- (5) As of the deadline for this report; Banks, Bibb, Fulton, Hancock, Hart, Marion, Laurens, Washington, and Wilkes Counties have not submitted their 2009 tax digests to the State Revenue Commissioner; the 2009 millage rates for these counties reported herein are those indicated in their respective Superior Court Temporary Collection Orders; for Fulton the 2009 millage rate was found posted on their website.

Disclaimer:

Use of the county governing authority Unincorporated area millage is for general summary purpose. Millage rates set by county governing authorities for Incorporated areas may be higher or lower (required rollbacks for Insurance Premium Funds and/or Duplication of Service Agreements) and may or may not include certain special district millages. Also, municipal governing authorities may establish additional millage rates for properties located in county Incorporated areas and within their own corporate limits.

**Table 24 - Revised June 18, 2010**  
**Millage Rates by County - Numerical**

	<b>CY2009</b>		<b>CY2009</b>		<b>CY2009</b>		<b>CY2009</b>
Towns	11.069	Catoosa	22.397	Tattnall	24.791	Pulaski	27.063
Union	14.588	Dawson	22.434	Washington	24.809	Upson	27.270
Greene	15.853	Heard	22.460	Baldwin	24.960	Clay	27.377
Putnam	15.900	Pickens	22.480	Lamar	24.992	Glascocock	27.530
Rabun	17.326	Glynn	22.648	Houston	25.220	Haralson	27.600
Hart	18.246	Burke	22.826	McDuffie	25.240	Tift	27.707
Fannin	18.310	Bleckley	22.902	Chattahoochee	25.287	Calhoun	27.836
Chattooga	18.333	Marion	22.916	Worth	25.353	Effingham	28.083
Laurens	18.489	Montgomery	23.196	Stewart	25.447	Barrow	28.088
Dade	19.100	Coffee	23.311	Screven	25.759	Jasper	28.140
Whitfield	20.067	Monroe	23.381	Seminole	25.871	Appling	28.340
Taylor	20.510	Harris	23.450	Jeff Davis	25.880	Lee	28.416
Bulloch	20.590	Franklin	23.502	Elbert	25.916	Quitman	28.440
Lumpkin	20.597	Pierce	23.520	Bartow	25.950	Chatham	28.486
Evans	20.600	Brooks	23.601	Cook	25.965	Webster	28.521
Baker	20.765	Grady	23.650	Pike	26.075	Emanuel	28.731
Morgan	20.889	Bryan	23.687	Crawford	26.284	Bacon	28.738
Thomas	21.130	Candler	23.693	Polk	26.380	Coweta	28.740
Gilmer	21.500	Jenkins	23.846	Wilkes	26.383	Cobb	28.750
Decatur	21.520	Forsyth	23.934	Oglethorpe	26.619	Crisp	28.789
Murray	21.550	Gordon	24.331	Lincoln	26.697	Macon	28.900
Banks	21.798	White	24.429	Camden	26.700	Randolph	28.925
Habersham	21.870	Hall	24.430	Jefferson	26.764	Irwin	29.266
Johnson	21.926	Oconee	24.436	Cherokee	26.803	Ben Hill	29.360
Dodge	22.000	Lowndes	24.510	Carroll	26.850	McIntosh	29.423
Walker	22.072	Treutlen	24.607	Early	26.950	Telfair	29.439
Toombs	22.341	Colquitt	24.614	Columbia	26.977	Douglas	29.532

**Table 24 Continued** - Revised June 18, 2010  
**Millage Rates by County - Numerical**

	CY2009		CY2009		CY2009		CY2009
Troup	29.660	Jones	31.368	Wilkinson	32.350	Rockdale	35.980
Floyd	29.938	Warren	31.400	Paulding	32.372	Fulton	36.192
Stephens	29.970	Long	31.074	Berrien	32.250	Brantley	36.760
Talbot	29.979	Wayne	31.220	Atkinson	32.422	Charlton	36.870
Richmond	30.148	Lanier	31.490	Liberty	32.930	Miller	37.067
Madison	30.155	Terrell	31.534	Dooly	33.082	Spalding	37.160
Clinch	30.241	Mitchell	31.573	Clarke	33.450	Henry	37.279
Turner	30.269	Walton	31.582	Wilcox	33.610	Dougherty	37.861
Twiggs	30.450	Fayette	31.609	Gwinnett	34.050	Taliaferro	39.620
Meriwether	30.467	Newton	31.633	Bibb	34.272	Hancock	39.640
Sumter	30.612	Ware	31.844	Echols	35.185	Dekalb	40.090
Peach	30.805	Wheeler	32.115	Clayton	35.586	Muscogee	41.530
Schley	30.980	Jackson	32.172	Butts	35.669		

Source: Local Government Services Division, Georgia Department of Revenue

Formula: Reported millage rates include:

- (1) state 1/4 mill;
- (2) county school maintenance & operation and bond millages and
- (3) county governing authority Unincorporated area maintenance & operation millage, bond millage and special district millages. Special district millages generally include levies for certain services such as fire, recreation, library, solid waste disposal, emergency services, development authority, hospital authority, and water authority.

Exceptions:

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- (2) Special fire district millages for Greene County, Jackson County and Sumter County were averaged and added to their totals;
- (3) Muscogee has no Unincorporated area therefore the millage reported represents the largest Urban Service District;
- (4) As of the deadline for this report; Banks, Bibb, Fulton, Hancock, Hart, Marion, Laurens, Washington, and Wilkes Counties have not submitted their 2009 tax digests to the State Revenue Commissioner; the 2009 millage rates for these counties reported herein are those indicated in their respective Superior Court Temporary Collection Orders; for Fulton the 2009 millage rate was found posted on their website.

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Use of the county governing authority Unincorporated area millage is for general summary purpose. Millage rates set by county governing authorities for Incorporated areas may be higher or lower (required rollbacks for Insurance Premium Funds and/or Duplication of Service Agreements) and may or may not include certain special district millages. Also, municipal governing authorities may establish additional millage rates for properties located in county Incorporated areas and within their own corporate limits.

## 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.

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)**

	FY2005	FY2006	FY2007	FY2008	FY2009
Net HTRG Revenue	\$ 399	\$ 414	\$ 421	\$ 425	\$ 429
School Revenue	\$ 211	\$ 217	\$ 221	\$ 224	\$ 226
County Revenue	\$ 146	\$ 154	\$ 156	\$ 157	\$ 157
City Revenue	\$ 42	\$ 43	\$ 44	\$ 45	\$ 42
State Revenue	\$ 4	\$ 4	\$ 4	\$ 3	\$ 3

Notes: In FY2005 thru 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 and Processing Center

## *Motor Vehicle and Processing Center Highlights:*

### **Motor Vehicle**

- *Awarded Governor's Commendation for Excellence in Customer Service for Rapid Process Improvement (RPI) efforts.*
- *Manufactured New Revenue Sharing plates:*
  - *Atlanta Falcons*
  - *Feline Friend-Dog and Cat Sterilization*
  - *Georgia Aquarium*
  - *Georgia Junior Golf Foundation*
  - *Georgia Soccer Association*
  - *Jekyll Island Sea Turtle Center*
- *Initiated Motor Carrier System Enhancements:*
  - *Online Georgia Unified Carrier Registration-IntraState (HB 57)*
  - *Pay Ad Valorem Taxes and Invoices over the Web for International Registration Plan (IRP)*
  - *Enter Fleet Mileage over the Web*
- *Expanded on Electronic Lien and Title (ELT) Program to*
  - *Three service providers*
  - *Sixty One financial institutions*
  - *Titles electronically sent to financial institution*
    - *Eliminates titles lost in mail*
    - *Eliminates at least one printed title in the title history*
    - *Enhances security*
    - *Saves stationery, envelopes, and postage costs*
- *Initiated upgrade for Interactive Voice Recognition (IVR) utilized by financial institutions.*
  - *Eliminates A Call into the Call Center.*
  - *Allows 24/7 access to General Vehicle information for faster Vehicle loan processing.*
  - *Enhanced Customer Service.*
- *Realignment of Motor Vehicle Division in April 2009.*
  - *Placed under leadership of Processing Center Director.*
  - *Co-Directors realigned with Tax Law & Policy and Facilities to further support legislative, policy, inventory, and warehousing functions.*

### **Processing Center**

- *Processed approximately 4 million individual tax returns.*
- *Processed approximately 2.89 million individual electronic returns.*
- *Processed approximately 2.9 million individual refunds.*
- *Implemented Check21 software to allow the Department to electronically deposit payments.*

## Motor Vehicle

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

### **Processing Unit**

Monitors fraudulent title activity and examines legal documents for issuance of titles such as Georgia and Out-of-State Titles, court orders and judgments, title bonds, and salvage inspections. It transmits vehicle information to the National Crime Information Center, and other vendors, as applicable.

### **Dealer Registration Unit**

Processes Motor Vehicle Dealer license plates and registration. It manages Motor Vehicle tent sale authority for dealerships.

### **Sponsor/Special Tags Unit**

Processes requests for Sponsor or Commemorative license plates for Sponsor organizations and higher learning institutions.

### **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.

### **Inspection Unit**

Conducts inspections for a “salvage,” “rebuilt,” and “restored,” vehicles.

### **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.

**Motor Vehicle Results and Performance Measures**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Salvage Inspection</b>					
Number of rebuilt salvage vehicle reinspections	22,618	23,208	20,991	17,437	<b>16,545</b>
<b>Tag and Title Registration</b>					
<b>• Commercial Truck Registration</b>					
Number of interstate commercial vehicle registrations	-	45,102	45,526	43,751	<b>51,926</b>
<b>• Motor Vehicle Registration</b>					
Number of Motor Vehicles tag registrations processed (Millions)	-	8.2	8.4	8.5	<b>8.5</b>
Number of internet online motor vehicle title registrations	-	232,917	401,273	459,361	<b>474,167</b>
<b>• Titles</b>					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ -	\$ 250	\$ 294	\$ 295	<b>\$ 281</b>

Source: Motor Vehicle, Georgia Department of Revenue

**Motor Vehicle Seminars**

<b>Seminars</b>	<b>Date</b>	<b>Location</b>	<b>Attendees</b>
GATO	May 12-14, 2009	Athens	N/A
GRATIS System	July 15-17, 2008	Tradeport	N/A
	August 5-7, 2008	Tradeport	N/A
	September 9-11, 2008	Tradeport	N/A
	October 7-9, 2008	Tradeport	N/A
	November 4-6, 2008	Tradeport	N/A
	December 16-18, 2009	Tradeport	N/A
	March 24-26, 2009	Tradeport	N/A
Motor Vehicle Training	August 13, 2008	Tradeport	N/A
	September 17, 2008	Tradeport	N/A
	October 16, 2008	Tradeport	N/A
	November 19, 2008	Tradeport	N/A
	December 9, 2008	Tradeport	N/A
	January 7, 2009	Tradeport	N/A
	March 18, 2009	Tradeport	N/A
	June 17, 2009	Tradeport	N/A
Tax Commissioner Workshop	December 1, 2008	Tradeport	N/A
Tax Training	February 6, 2009	Tradeport	N/A
	February 16, 2009	Tradeport	N/A
Title Documents	July 14, 2008	Tradeport	N/A
	August 4, 2008	Tradeport	N/A
	September 8, 2008	Tradeport	N/A
	October 6, 2008	Tradeport	N/A
	November 3, 2008	Tradeport	N/A
	December 15, 2008	Tradeport	N/A
	January 28, 2009	Tradeport	N/A
	February 25, 2009	Tradeport	N/A
	June 1, 2009	Tradeport	N/A

**Table 26.1**  
**Number of Motor Vehicle Registrations and Tags Issued**

	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
Registrations Issued	7,945,267	8,201,511	8,467,856	8,528,319	<b>8,515,900</b>
Tags Issued	2,320,689	2,910,967	2,851,018	2,692,263	<b>1,673,948</b>

Source: Motor Vehicle, Georgia Department of Revenue

**Table 26.2**  
**Number of Motor Vehicle Registrations Sold by Major Category**

	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
Passenger Cars	5,016,645	5,173,865	5,342,863	5,382,277	<b>5,372,048</b>
Motorcycles	140,771	157,781	172,200	186,719	<b>195,776</b>
Trucks	1,868,887	1,916,680	1,950,507	1,936,915	<b>1,901,475</b>
Trailers	889,943	921,636	967,470	985,871	<b>1,008,660</b>
Bus	28,779	31,318	34,614	36,331	<b>37,743</b>
Other	242	231	202	206	<b>198</b>
Total	7,945,267	8,201,511	8,467,856	8,528,319	<b>8,515,900</b>

Source: Motor Vehicle, Georgia Department of Revenue

**Table 27**  
**Summary of Revenues from Motor Vehicle Tag, Title, and Related Items**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Registration</b>					
County collected Registration and Fees	\$ 195,432,438.40	\$ 196,131,501.55	\$ 190,592,800.89	\$ 193,437,010.13	\$ <b>186,574,202.78</b>
DOR collected Registration and Fees	\$ 162,481.00	\$ 927,878.00	\$ 978,934.25	\$ 1,078,096.00	\$ <b>1,220,741.00</b>
Refunds from Registration and Title Fees	\$ (116,873.20)	\$ (182,594.00)	\$ (168,689.61)	\$ (157,417.85)	\$ <b>(248,339.22)</b>
Sub-total	\$ 195,478,046.20	\$ 196,876,785.55	\$ 191,403,045.53	\$ 194,357,688.28	\$ <b>187,546,604.56</b>
<b>Titles</b>					
County collected Title Fees	\$ 40,369,933.00	\$ 42,233,647.00	\$ 42,720,035.00	\$ 40,525,048.00	\$ <b>34,269,752.50</b>
DOR collected Title Fees	\$ 10,056,016.00	\$ 10,298,124.00	\$ 9,884,023.35	\$ 9,497,026.00	\$ <b>8,886,193.00</b>
Tag and Title Compliance Penalties	\$ 760,500.00	\$ 754,250.00	\$ 123,450.00	\$ 668,560.00	\$ <b>1,817,410.00</b>
Sub-total	\$ 51,186,449.00	\$ 53,286,021.00	\$ 52,727,508.35	\$ 50,690,634.00	\$ <b>44,973,355.50</b>
Total Amount of Net Revenue *	\$ 246,664,495.20	\$ 250,162,806.55	\$ 244,130,553.88	\$ 245,048,322.28	\$ <b>232,519,960.06</b>

\* Net revenue amounts are amended for account refunds, commissions retained by county tag agents and other accounting adjustments.

FY2009 (Registration Refunds) Thirty Four (34) Sponsor license plates failed to meet requirements for manufacture-all revenue refunded to applicants. Authority O.C.G.A. § 40-2-60.1

FY2009 (Tag Compliance Penalties) Significant increase in insurance compliance penalty revenue. Authority O.C.G.A. § 40-2-137

Source: Motor Vehicle, Georgia Department of Revenue

**Table 28**  
**FY2009 Motor Vehicle Production Report - Tradeport Facility**

<b>Division/Section/Unit</b>	<b># of Phone Calls Received Annually</b>	<b># of Written Correspondence Received and/or Sent</b>	<b># of Email Correspondence Received and/or Sent</b>
Title Processing	9,582	46,096	312
Commercial Vehicles (IRP)	41,839	4,332	1,070
Quality Assurance	25	7,986	15
MVD Call Center	266,813	219,374	24
County Help Desk	84,197	11,703	626
Help Desk Administration	160	480	5,020
GRATIS Training	50	-	100
Dealer Registration / Special Tags	16,634	54,667	5,500
Research	2,280	63,780	402
<b>Grand Totals</b>	<b>421,580</b>	<b>408,418</b>	<b>13,069</b>

Source: Motor Vehicle, Georgia Department of Revenue

**Table 29**  
**Lobby Customers at Tradeport Facility**

<b>Customer Service Category</b>	<b>Arrived</b>	<b>Served</b>	<b>Workload Hours</b>
Titles	78,605	78,102	9,918:12:44
Salvage and Bonds	981	974	138:32:10
ADA	481	479	64:04:34
Commercial Titles	26,936	26,629	8,310:51:00
Research	12,532	11,924	1,357:20:00
Quality Assurance	1,194	1,134	166:20:00
Commercial Vehicles Cashier	6,651	6,510	641:03:00
Commercial Vehicles Permitting	2,467	2,375	284:41:00
Commercial Vehicles Registration	13,537	13,256	1,523:04:00
Commercial Vehicles IFTA	5,113	4,657	646:59:00
Accounting	218	176	16:53
Insurance and Help Desk	6	4	16:04
Commercial Vehicles DOT	94	33	18:56
Dealer Tags	5,131	5,003	1,766:24:00
Stop Files	73	68	10:28
<b>Grand Totals</b>	<b>154,019</b>	<b>151,324</b>	<b>24,879:52:28</b>

Source: Motor Vehicle, Georgia Department of Revenue

## Processing Center

The Processing Center performs frontline processing of all tax documents and paper check payments. On an annual basis, 8 million tax returns are received and processed, 60 million pages of documents have images created, and approximately \$5 billion in tax payments are deposited.

Additionally, more than 6 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 120 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, the capturing of data, and the 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, multi-line optical character reader mail sorting equipment, and electronic image cash letter depositing via Check21 software.

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

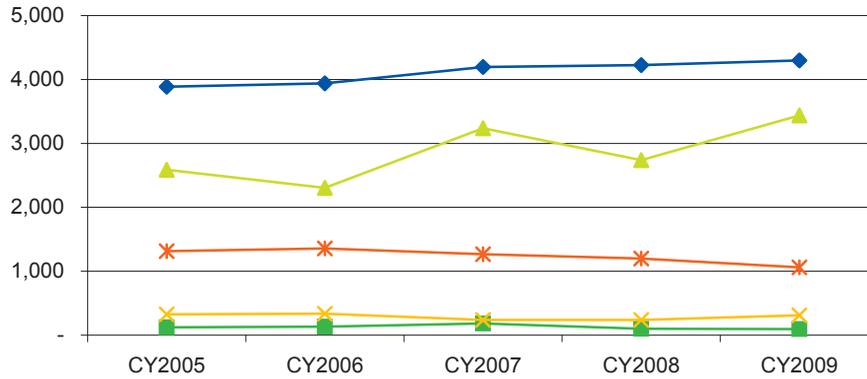
**Processing Center Results and Performance Measures**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Error Resolution</b>					
Number of Sales Tax returns processed through Error Resolution (Thousands)	787	700	572	636	<b>458</b>
Percent of Sales Tax returns processed through Error Resolution	56.3%	50.0%	48.0%	46.9%	<b>36.1%</b>
Total number of Error Resolution staff (All tax types)	100	90	82	78	<b>68</b>
<b>Money Deposits</b>					
Average time lapse in days between receipts and deposit of check in a coupon payment	2.5	2.0	2.5	2.0	<b>3.5</b>
Average time lapse in days between receipts and deposit of check in a non-coupon payment	12.3	10.0	9.0	8.0	<b>5.4</b>
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 12.5	\$ 13.0	\$ 17.3	\$ 17.7	<b>\$ 17.3</b>
<b>Returns Processing</b>					
Number of documents processed (Millions) <sup>(i)</sup>	7.9	7.9	7.9	8.7	<b>7.7</b>
Number of images created (Millions) <sup>(i)</sup>	52.6	54.0	54.0	80.0	<b>62.0</b>
Percent of Individual Income tax non-paper returns processed	59.8%	60.0%	68.2%	72.4%	<b>73.1%</b>

<sup>(i)</sup> Reduction in documents processed and images created due to reduction in Processing Center staff in FY2009.

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

**Table 30**  
**Tax Returns Processed in Department of Revenue (Thousands)**



	CY2005	CY2006	CY2007	CY2008	CY2009
◆ Individual Income Tax	3,886	3,939	4,196	4,226	<b>4,299</b>
■ Individual Amended Tax	123	133	183	101	<b>96</b>
▲ Withholding Tax	2,589	2,305	3,238	2,737	<b>3,438</b>
× Corporate Tax	326	337	239	239	<b>311</b>
* Sales and Use Tax	1,313	1,357	1,267	1,198	<b>1,060</b>
Total of all tax types	8,237	8,071	9,123	8,501	<b>9,204</b>

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

## Alcohol and Tobacco Division

The Alcohol and Tobacco 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 and Tobacco Highlight:*

- In FY2008, the Underage Alcohol Investigations Group (UAIG) conducted a statewide initiative to perform compliance checks in all 159 counties, resulting in a non-compliance rate of 31%. During FY2009 the UAIG conducted another statewide initiative in all 159 counties which resulted in a non-compliance rate of 17%, a reduction of 14%.*

**Alcohol and Tobacco Division Results and Performance Measures**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Industry Regulations</b>					
<b>• Amusement Machines</b>					
Number of amusement machines reviewed annually for compliance	8,764	8,312	2,130	1,743	<b>1,482</b>
Number of amusement machines seized due to non-compliance	301	193	197	397	<b>102</b>
<b>• Law Enforcement</b>					
Number of citations issued	1,880	1,684	1,739	2,116	<b>1,603</b>
Percent of alcohol inspections where the operator is not in compliance with applicable law	18%	15%	12%	8%	<b>8%</b>
<b>• Licenses and Permits</b>					
Number of alcohol license investigations conducted	1,338	1,387	1,499	1,523	<b>1,469</b>
Number of executive orders served after administrative hearings	1,663	1,658	1,372	1,505	<b>2,137</b>
<b>Underage Investigation</b>					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	285	448	774	1,243	<b>659</b>
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	16%	18%	12%	8%	<b>8%</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

## 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 31**

### Tax and Fee Collections by the Enforcement Unit of the Alcohol and Tobacco Division (Thousands)

	FY2005	FY2006	FY2007	FY2008	FY2009
Delinquent Tax Collections	\$ 6,900	\$ 5,869	\$ 10,385	\$ 11,631	\$ 11,377
Fee Collections	\$ 142	\$ 123	\$ 118	\$ 137	\$ 138
Executive Orders / Administrative Penalties / Fines	\$ 733	\$ 576	\$ 520	\$ 528	\$ 966
<b>Total Collections and Fines Paid</b>	<b>\$ 7,775</b>	<b>\$ 6,568</b>	<b>\$ 11,023</b>	<b>\$ 12,296</b>	<b>\$ 12,481</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

**Table 32**  
**Alcohol and Tobacco Division Performance Figures**

	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
Number of Alcohol Agents	32	30	30	28	<b>24</b>
Alcohol Inspections	3,247	3,630	3,561	4,085	<b>4,192</b>
Alcohol Investigations	1,334	1,377	1,499	1,523	<b>1,469</b>
Alcohol Citations	1,861	1,659	1,716	2,094	<b>1,603</b>
Underage Alcohol Investigations	1,851	2,530	2,556	4,202	<b>3,641</b>
Underage Alcohol Citations	284	537	774	1,154	<b>615</b>
Liquor License Investigations	1,921	2,530	2,652	1,523	<b>1,469</b>
Still Seizures	2	4	-	-	-
Tobacco Inspections	2,049	2,552	2,456	2,902	<b>3,178</b>
Tobacco Investigations	4	9	9	11	<b>13</b>
Tobacco Citations	18	25	23	22	<b>37</b>
Underage Tobacco Investigations	553	1,008	1,568	2,095	<b>1,782</b>
Executive Orders	1,663	1,658	1,372	1,505	<b>2,137</b>
Game Inspections	8,764	8,312	2,130	1,743	<b>1,482</b>
Felony Arrests	13	9	3	1	<b>19</b>
Misdemeanor Arrests	202	260	196	211	<b>221</b>
Dyed Fuel Inspections	-	2,006	4,349	5,253	<b>6,252</b>
Dyed Fuel Violations	-	115	158	151	<b>158</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

**Table 33.1**  
**Revenue from Selective Excise Taxes (Thousands)**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Beer</b>					
Beer Taxes	\$ 82,175	\$ 86,313	\$ 85,956	\$ 88,260	\$ 87,821
Fines and Forfeitures	\$ 528	\$ 638	\$ 603	\$ 293	\$ 62
Refunds	\$ (5)	\$ 2	\$ (3)	\$ (8)	\$ (7)
<b>Total</b>	<b>\$ 82,698</b>	<b>\$ 86,953</b>	<b>\$ 86,556</b>	<b>\$ 88,545</b>	<b>\$ 87,876</b>
<b>Tobacco</b>					
Stamp Sales	\$ 249,016	\$ 243,680	\$ 242,805	\$ 239,796	\$ 229,704
Fines and Forfeitures	\$ 167	\$ 3	\$ 150	\$ 5	\$ 577
Refunds	\$ (127)	\$ (141)	\$ (6)	\$ (178)	\$ (31)
<b>Total</b>	<b>\$ 249,056</b>	<b>\$ 243,542</b>	<b>\$ 242,949</b>	<b>\$ 239,623</b>	<b>\$ 230,250</b>
<b>Liquor</b>					
Liquor Taxes	\$ 43,819	\$ 43,973	\$ 48,385	\$ 47,602	\$ 49,485
Fines and Forfeitures	\$ 163	\$ 12	\$ 58	\$ 251	\$ 27
Refunds	\$ (5)	\$ (8)	\$ (1)	\$ (8)	\$ (18)
Pre-License Investigations	\$ 85	\$ 47	\$ 289	\$ 69	\$ 104
<b>Total</b>	<b>\$ 44,062</b>	<b>\$ 44,024</b>	<b>\$ 48,731</b>	<b>\$ 47,914</b>	<b>\$ 49,598</b>
<b>Motor Fuel</b>					
<b>Total</b>	<b>\$ 461,391</b>	<b>\$ 433,329</b>	<b>\$ 493,449</b>	<b>\$ 473,046</b>	<b>\$ 438,329</b>
<b>Wine</b>					
Wine Taxes	\$ 24,061	\$ 25,854	\$ 25,733	\$ 28,880	\$ 29,344
Fines and Forfeitures	\$ 34	\$ 2	\$ 13	\$ -	\$ -
Refunds	\$ (4)	\$ (4)	\$ (2)	\$ (7)	\$ (6)
<b>Total</b>	<b>\$ 24,091</b>	<b>\$ 25,852</b>	<b>\$ 25,744</b>	<b>\$ 28,873</b>	<b>\$ 29,338</b>
<b>Selective Excise Taxes Total</b>	<b>\$ 861,298</b>	<b>\$ 833,700</b>	<b>\$ 897,429</b>	<b>\$ 878,001</b>	<b>\$ 835,391</b>

<sup>(i)</sup> Commercial Business Licenses figures were unavailable for FY2008 and FY2009. Selective Taxes have been adjusted for fines, penalties, forfeiture receipts and refunds.

<sup>(ii)</sup> Retailer Licenses has been restated to include multiple licenses sold, now broken out into their respective alcohol types for ease of reference.

Source: Alcohol and Tobacco, Taxpayer Services and Information Technology Divisions, Georgia State Department of Revenue

**Table 33.2**  
**Revenue from Business License Fees (Thousands)**

	FY2005	FY2006	FY2007	FY2008	FY2008
<b>Beer Dealers</b>					
License and Brand Registration	\$ 2	N/A	\$ 1	\$ -	\$ -
Wholesaler Licenses	\$ 15	N/A	\$ 21	\$ 31	\$ 48
Retailer Licenses <sup>(ii)</sup>	\$ 559	\$ 281	\$ 397	\$ 441	\$ 502
Special Permits	\$ 34	N/A	\$ 26	\$ 1	\$ -
<b>Total</b>	<b>\$ 610</b>	<b>\$ 281</b>	<b>\$ 445</b>	<b>\$ 473</b>	<b>\$ 550</b>
<b>Cigar and Cigarette Dealers</b>					
Wholesaler, Manufacturer and Importer Licenses	\$ 14	\$ (231)	\$ 11	\$ 18	\$ 15
Manufacturer Representative Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 14</b>	<b>\$ (231)</b>	<b>\$ 11</b>	<b>\$ 18</b>	<b>\$ 15</b>
<b>Liquor Dealers</b>					
License and Brand Registration	\$ 22	\$ 16	\$ 20	\$ 20	\$ -
Wholesaler Licenses and Permits	\$ 15	\$ 5	\$ 47	\$ 31	\$ 73
Retailer Licenses <sup>(ii)</sup>	\$ 417	\$ 194	\$ 486	\$ 880	\$ 896
Special Permits	\$ 39	\$ 23	\$ 32	\$ -	\$ -
Retail In-Room Service License Fees	N/A	N/A	\$ 2	\$ -	\$ -
<b>Total</b>	<b>\$ 493</b>	<b>\$ 238</b>	<b>\$ 587</b>	<b>\$ 931</b>	<b>\$ 969</b>
<b>Wine Dealers</b>					
License and Brand Registration	\$ 2	\$ 1	\$ 1	\$ -	\$ -
Wholesaler Licenses and Permits	\$ 20	\$ 13	\$ 31	\$ 38	\$ 47
Retailer Licenses <sup>(ii)</sup>	\$ 478	\$ 205	\$ 349	\$ 481	\$ 442
Special Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Special Order Shipping	\$ 5	\$ 2	\$ 14	\$ 16	\$ 27
<b>Total</b>	<b>\$ 505</b>	<b>\$ 221</b>	<b>\$ 395</b>	<b>\$ 535</b>	<b>\$ 516</b>

**Table 33.2 Continued**  
**Revenue from Business License Fees (Thousands)**

	FY2005	FY2006	FY2007	FY2008	FY2008
<b>Coin-Operated Amusement Machines</b>					
Annual Licenses and Permit Fees	\$ 1,260	\$ 775	\$ 1,855	\$ 1,862	\$ 1,930
Refunds	\$ (3)	\$ -	\$ -	\$ (10)	\$ (4)
<b>Total</b>	<b>\$ 1,257</b>	<b>\$ 775</b>	<b>\$ 1,855</b>	<b>\$ 1,852</b>	<b>\$ 1,926</b>
<b>Commercial Business Licenses <sup>(i)</sup></b>					
Licenses	\$ -	\$ 46,512	\$ 39,733	\$ -	\$ -
Refunds	\$ -	\$ (13,082)	\$ (9,870)	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 33,430</b>	<b>\$ 29,863</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Business Licenses Fees Total</b>	<b>\$ 2,879</b>	<b>\$ 34,714</b>	<b>\$ 33,156</b>	<b>\$ 3,809</b>	<b>\$ 3,976</b>

<sup>(i)</sup> Commercial Business Licenses figures were unavailable for FY2008 and FY2009. Selective Taxes have been adjusted for fines, penalties, forfeiture receipts and refunds.

<sup>(ii)</sup> Retailer Licenses has been restated to include multiple licenses sold, now broken out into their respective alcohol types for ease of reference.

Source: Alcohol and Tobacco, Taxpayer Services and Information Technology Divisions, Georgia State Department of Revenue

## 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.

### *Compliance Division Highlights:*

- *Offset more than 59,000 federal refund checks recovering more than \$27.2 million owed to the state by individuals due to unpaid taxes.*
- *The 11 Regional offices answered 400,305 taxpayer assistance calls and had over 66,000 walk-in taxpayers.*
- *Implemented the Sales Tax portion of the Integrated Tax System that allows the traveling auditor to use the remote audit software package to complete the audit.*
- *Implemented the Compliance Data Warehouse that will help identify non registered, under-reporting, and underpaying taxpayers.*

**Compliance Division Results and Performance Measures**

	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
<b>Assessment</b>					
Number of proposed assessments issued	240,000	230,000	245,012	329,535	<b>488,156</b>
Number of collections received during assessment phase (Millions)	136	140	136	134	<b>119</b>
<b>Audit</b>					
Average revenue per audit hour (All tax types)	\$ 2,006	\$ 1,771	\$ 1,899	\$ 1,139	<b>\$ 1,486</b>
Percent of audits that find business not in compliance with the tax laws	38%	42%	39%	39%	<b>55%</b>
<b>Collections</b>					
Trust tax (sales and withholding) accounts collection cycle in days	165	165	165	165	<b>165</b>
Collections on delinquent and deficient accounts (Millions)	\$ 392	\$ 235	\$ 357	\$ 387	<b>\$ 345</b>

Source: Compliance Division, Georgia Department of Revenue

## 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.

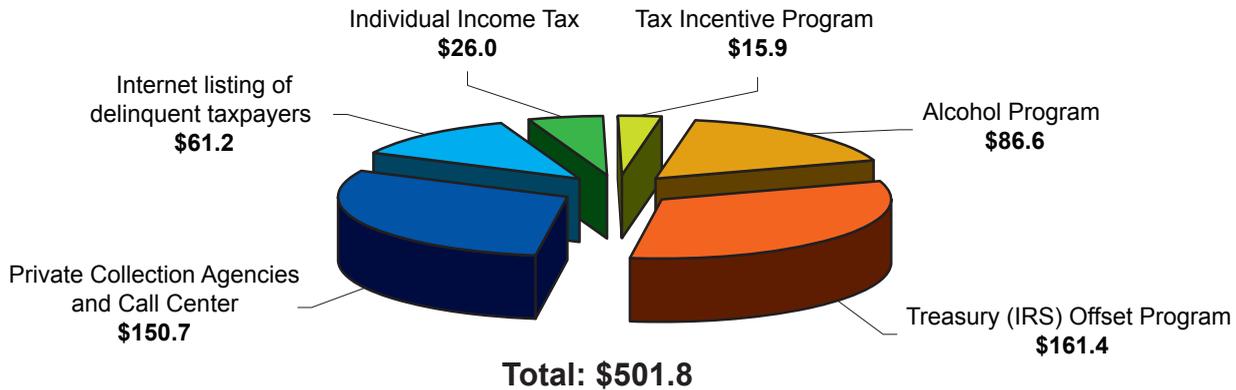
**Table 34**

### **Delinquent Tax Collections by Compliance Division Compared to Number of Accounts Processed**

	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
Number of Accounts Processed (Actual)	667,053	661,193	637,948	582,499	<b>526,919</b>
Collections by Compliance (Thousands)	\$ 216,972	\$ 225,353	\$ 231,296	\$ 211,226	<b>\$ 186,021</b>

Source: Compliance Division, Georgia Department of Revenue

Table 35

**Revenue from Collection Initiatives (Millions): September 2003 thru June 2009**

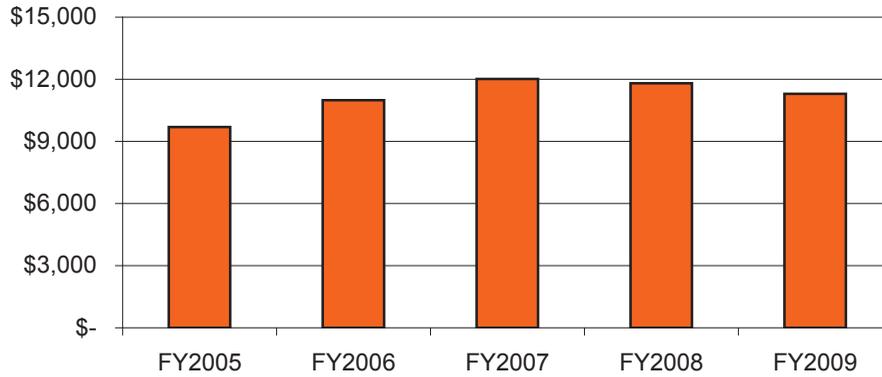
Source: Compliance Division, Georgia Department of Revenue

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 June 30, 2009, these initiatives have collected \$501.8 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 website.
- Individual Income Tax Delinquent Program - Phase three of the Initiative Program concentrates on increasing individual income tax delinquent investigations.
- Tax Incentive Examination Program - Phase four of the Initiative Program that increases corporate income tax audits focusing on tax credit.

# State Revenue Collections and Trends

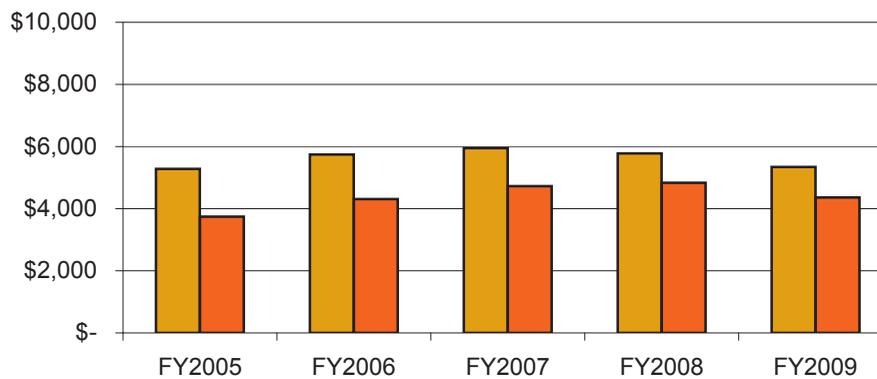
**Table 36**  
**Cost of Collection Fees Collected (Thousands)**



	FY2005	FY2006	FY2007	FY2008	FY2009
Cost of Collection Fees Collected	\$ 9,697	\$ 10,989	\$ 12,012	\$ 11,806	\$ 11,298

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

**Table 37**  
**Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution (Millions)**



	FY2005	FY2006	FY2007	FY2008	FY2009
Net State Collection	\$ 5,282	\$ 5,745	\$ 5,949	\$ 5,781	\$ 5,342
Distributions	\$ 3,745	\$ 4,311	\$ 4,725	\$ 4,832	\$ 4,360

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

**Table 38**  
**CY2009 Refund History by Month**

Month	Individual		Corporate		Other (Sales Taxes)	
	Refunds (Thousands)	Number of Accounts	Refunds (Thousands)	Number of Accounts	Refunds (Thousands)	Number of Accounts
January	\$ 97,774	188,328	\$ 34,221	650	\$ 2,514	172
February	\$ 558,495	977,062	\$ 13,558	1,007	\$ 2,917	182
March	\$ 435,618	651,493	\$ 37,573	943	\$ 2,334	160
April	\$ 398,472	530,370	\$ 34,605	784	\$ 7,157	214
May	\$ 137,471	166,897	\$ 21,113	675	\$ 3,604	46
June	\$ 126,077	159,058	\$ 10,309	1,433	\$ 2,848	233
July	\$ 190,997	257,462	\$ 13,920	1,272	\$ 7,829	268
August	\$ 162,241	200,716	\$ 21,206	1,084	\$ 3,189	230
September	\$ 58,332	48,091	\$ 21,597	2,339	\$ 8,492	250
October	\$ 105,434	65,975	\$ 35,118	2,543	\$ 7,082	228
November	\$ 66,041	32,987	\$ 14,287	1,164	\$ 5,300	279
December	\$ 39,405	17,013	\$ 32,203	799	\$ 1,533	183

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

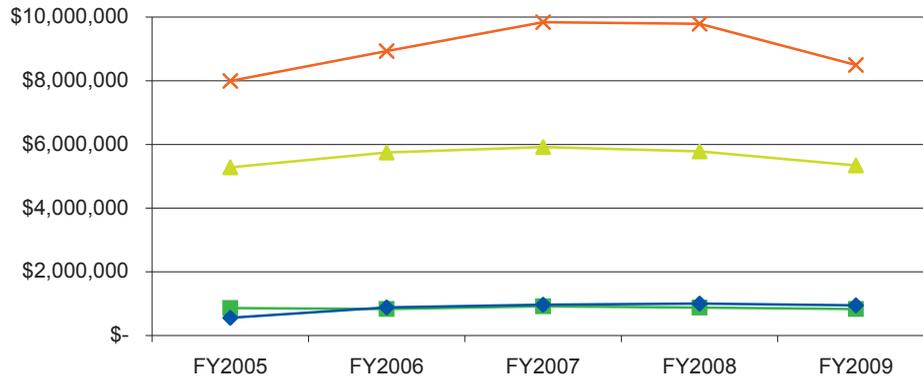
**Table 39**  
**Net Revenue Collections by Georgia Department of Revenue (Unaudited and Thousands)**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Fiscal Year Collections</b>					
Amount	\$ 14,693,214	\$ 16,393,752	\$ 17,639,834	\$ 17,449,859	\$ 15,619,041
<b>Monthly Collections</b>					
July	\$ 870,867	\$ 1,093,198	\$ 1,176,085	\$ 1,299,683	\$ 1,213,291
August	\$ 1,237,074	\$ 1,296,959	\$ 1,275,942	\$ 1,353,788	\$ 1,259,631
September	\$ 1,343,923	\$ 1,460,918	\$ 1,564,037	\$ 1,561,749	\$ 1,632,334
October	\$ 1,153,479	\$ 1,304,776	\$ 1,360,901	\$ 1,388,598	\$ 1,386,860
November	\$ 1,148,740	\$ 1,208,629	\$ 1,278,362	\$ 1,408,993	\$ 1,419,543
December	\$ 1,377,758	\$ 1,539,857	\$ 1,634,397	\$ 1,624,867	\$ 1,489,148
January	\$ 1,578,151	\$ 1,795,724	\$ 1,978,077	\$ 1,837,297	\$ 1,575,265
February	\$ 705,841	\$ 886,113	\$ 961,225	\$ 965,846	\$ 629,448
March	\$ 1,110,105	\$ 1,200,704	\$ 1,174,222	\$ 1,155,087	\$ 987,986
April	\$ 1,270,517	\$ 1,334,743	\$ 1,309,159	\$ 1,761,180	\$ 1,399,047
May	\$ 1,451,619	\$ 1,673,929	\$ 2,140,232	\$ 1,473,892	\$ 1,262,138
June	\$ 1,445,140	\$ 1,598,202	\$ 1,787,195	\$ 1,618,879	\$ 1,364,350

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

Table 40

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



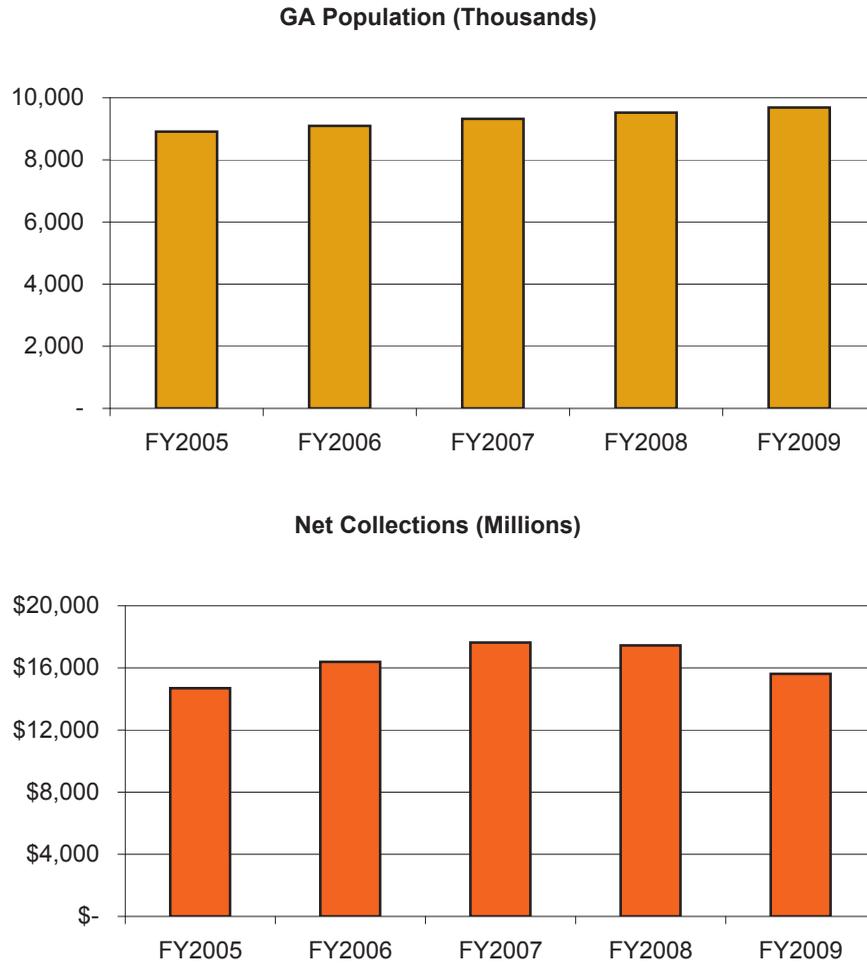
	FY2005	FY2006	FY2007	FY2008	FY2009
◆ Other Sources	\$ 557,883	\$ 883,973	\$ 968,045	\$ 1,003,093	\$ 945,952
■ Selective Sales Tax	\$ 860,319	\$ 833,010	\$ 918,288	\$ 877,381	\$ 834,621
▲ General Sales and Use Tax	\$ 5,281,884	\$ 5,745,409	\$ 5,915,519	\$ 5,780,867	\$ 5,342,569
✕ Individual and Corporate Tax	\$ 7,993,128	\$ 8,931,360	\$ 9,837,982	\$ 9,788,518	\$ 8,495,899
<b>Total Taxes/Other Revenues</b>	<b>\$ 14,693,214</b>	<b>\$ 16,393,752</b>	<b>\$ 17,639,834</b>	<b>\$ 17,449,859</b>	<b>\$ 15,619,041</b>

Note: Selective Sales Taxes includes Motor Fuel Excise Tax and all Tobacco and Alcohol Taxes.

The above figures 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**  
**Comparison of Net Collections and Population**



	FY2005	FY2006	FY2007	FY2008	FY2009
<span style="color: #C49A3B;">■</span> GA Population (Thousands)	8,911	9,094	9,319	9,523	<b>9,686</b>
<span style="color: #E67E22;">■</span> Net Collections (Millions)	\$ 14,693	\$ 16,394	\$ 17,640	\$ 17,450	<b>\$ 15,619</b>

Note: All population figures are estimated figures and restated each year.

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 July 2008 (accessed October 2009)

**Table 42**  
**Actual Department of Revenue Spending by Funding Source (Thousands)**

	FY2005	FY2006	FY2007	FY2008	FY2009
Other Funds	\$ 6,687	\$ 9,529	\$ 11,141	\$ 4,164	\$ 18,033
Collection Fees	\$ 9,706	\$ 10,985	\$ 10,938	\$ 10,039	\$ 10,299
Modernization	\$ 2,121	\$ -	\$ -	\$ -	\$ -
State Funds	\$ 78,941	\$ 109,512	\$ 111,523	\$ 114,545	\$ 114,448

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

**Table 43.1**  
**Changes in Major State Tax Revenues (Millions) - Collections**

	FY2005	FY2006	FY2007	FY2008	FY2009
Net Revenue Collections	\$ 14,693	\$ 16,394	\$ 17,640	\$ 17,450	\$ 15,619
General Sales and Use Tax	\$ 5,282	\$ 5,745	\$ 5,916	\$ 5,781	\$ 5,342
Motor Fuel Tax	\$ 461	\$ 433	\$ 493	\$ 473	\$ 438
Prepaid Motor Fuel Sale Tax	\$ 330	\$ 368	\$ 446	\$ 538	\$ 423
Individual Income Tax	\$ 7,281	\$ 8,041	\$ 8,821	\$ 8,845	\$ 7,801
Corporate Tax	\$ 712	\$ 890	\$ 1,017	\$ 943	\$ 695
Liquor, Beer, and Wine Tax	\$ 150	\$ 156	\$ 182	\$ 165	\$ 167
Cigar and Cigarette Tax	\$ 249	\$ 244	\$ 243	\$ 240	\$ 230
Motor Vehicle Fees	\$ -	\$ 299	\$ 290	\$ 296	\$ 287
Other Revenues	\$ 228	\$ 217	\$ 232	\$ 169	\$ 236

Note: The above figures 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 43.2**  
**Changes in Major State Tax Revenues - Percentage Changes**

	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
Net Revenue Collections	8.18%	11.58%	7.60%	-1.08%	<b>-10.49%</b>
General Sales and Use Tax	7.31%	8.77%	2.98%	-2.28%	<b>-7.59%</b>
Motor Fuel Tax	-13.99%	-6.07%	13.86%	-4.06%	<b>-7.40%</b>
Prepaid Motor Fuel Sale Tax	50.00%	11.52%	21.20%	20.63%	<b>-21.38%</b>
Individual Income Tax	10.60%	10.44%	9.70%	0.27%	<b>-11.80%</b>
Corporate Tax	43.84%	21.21%	17.84%	-7.28%	<b>-26.30%</b>
Liquor, Beer, and Wine Tax	0.00%	4.00%	16.67%	-9.34%	<b>1.21%</b>
Cigar and Cigarette Tax	9.69%	-2.01%	-0.41%	-1.23%	<b>-4.17%</b>
Motor Vehicle Fees	-	-	-3.01%	2.07%	<b>-3.04%</b>
Other Revenues	-49.22%	-4.82%	6.91%	-27.16%	<b>39.64%</b>

Note: The above figures 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 43.3**  
**Changes in Major State Tax Revenues (Millions) - Absolute Changes**

	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
Net Revenue Collections	\$ 1,111	\$ 1,701	\$ 1,246	\$ (190)	\$ (1,831)
General Sales and Use Tax	\$ 360	\$ 463	\$ 171	\$ (135)	\$ (439)
Motor Fuel Tax	\$ (75)	\$ (28)	\$ 60	\$ (20)	\$ (35)
Prepaid Motor Fuel Sale Tax	\$ 110	\$ 38	\$ 78	\$ 92	\$ (115)
Individual Income Tax	\$ 698	\$ 760	\$ 780	\$ 24	\$ (1,044)
Corporate Tax	\$ 217	\$ 151	\$ 154	\$ (74)	\$ (248)
Liquor, Beer, and Wine Tax	\$ -	\$ 6	\$ 26	\$ (17)	\$ 2
Cigar and Cigarette Tax	\$ 22	\$ (5)	\$ (1)	\$ (3)	\$ (10)
Motor Vehicle Fees	\$ -	\$ 299	\$ (9)	\$ 6	\$ (9)
Other Revenues	\$ (221)	\$ (11)	\$ 15	\$ (63)	\$ 67

Note: The above figures 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 44.1**  
**Revenue Collections (Thousands) - Corporate Tax**

	FY2005	FY2006	FY2007	FY2008	FY2009
Corporate Net Worth Tax <sup>(i)</sup>	\$ 30,799	\$ 36,114	\$ 31,872	\$ 41,733	\$ 30,944
Corporate Income Tax	\$ 840,065	\$ 1,009,762	\$ 1,174,181	\$ 1,048,669	\$ 881,267
Corporate Income Tax Refunds	\$ (173,654)	\$ (171,278)	\$ (205,215)	\$ (163,789)	\$ (234,219)
Financial Institution Business Occupation Tax	\$ 15,103	\$ 16,138	\$ 16,347	\$ 16,429	\$ 16,722
<b>Total Corporate Tax</b>	<b>\$ 712,313</b>	<b>\$ 890,736</b>	<b>\$ 1,017,185</b>	<b>\$ 943,042</b>	<b>\$ 694,714</b>

<sup>(i)</sup> 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 as of July 23, 2009

**Table 44.2**  
**Revenue Collections (Thousands) - Individual Tax**

	FY2005	FY2006	FY2007	FY2008	FY2009
Individual Tax Returns	\$ 528,520	\$ 626,390	\$ 712,367	\$ 719,081	\$ 521,716
Individual Income Tax Assessments	\$ 158,257	\$ 152,862	\$ 167,640	\$ 208,527	\$ 145,918
Individual Estimated Payments	\$ 1,066,191	\$ 1,330,220	\$ 1,500,497	\$ 1,434,783	\$ 996,155
Individual Withholding	\$ 6,974,600	\$ 7,552,705	\$ 8,128,838	\$ 8,400,700	\$ 8,132,199
Non-Resident Composite Income Tax	\$ 43,408	\$ 43,988	\$ 61,026	\$ 75,654	\$ 71,454
Estimate Non-Resident Composite Income Tax	\$ -	\$ 3,179	\$ 21,389	\$ (55)	\$ -
Individual Income Tax Refunds	\$ (1,510,768)	\$ (1,693,953)	\$ (1,801,914)	\$ (2,031,471)	\$ (2,081,539)
Fiduciary	\$ 20,607	\$ 25,233	\$ 30,954	\$ 38,257	\$ 15,282
<b>Total Individual Tax</b>	<b>\$ 7,280,815</b>	<b>\$ 8,040,624</b>	<b>\$ 8,820,797</b>	<b>\$ 8,845,476</b>	<b>\$ 7,801,185</b>

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

**Table 44.3**  
**Revenue Collections (Thousands) - Other Taxes**

	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
Estate Tax	\$ 42,656	\$ 10,316	\$ 1,426	\$ 12	\$ 83
Property Tax	\$ 65,919	\$ 73,023	\$ 77,842	\$ 81,218	\$ 82,764
Sales and Use Taxes - Gross	\$ 5,281,884	\$ 10,205,112	\$ 10,770,909	\$ 10,693,537	\$ 9,752,210
Local Distributions	\$ -	\$ (4,345,970)	\$ (4,757,333)	\$ (4,831,802)	\$ (4,359,855)
Sales Tax Refunds/Adjustments	\$ -	\$ (113,733)	\$ (98,057)	\$ (80,868)	\$ (49,786)
Prepaid Motor Fuel Tax	\$ 330,386	\$ 368,009	\$ 445,586	\$ 538,156	\$ 422,827
Motor Fuel Excise Tax	\$ 461,391	\$ 433,329	\$ 493,449	\$ 473,046	\$ 438,329
Malt Beverage Excise Tax	\$ 82,169	\$ 86,331	\$ 85,953	\$ 88,251	\$ 87,814
Liquor Excise Tax	\$ 43,814	\$ 43,966	\$ 69,877	\$ 47,593	\$ 49,467
Wine Excise Tax	\$ 24,055	\$ 25,846	\$ 25,732	\$ 28,872	\$ 29,338
Tobacco Taxes	\$ 248,890	\$ 243,538	\$ 243,277	\$ 239,619	\$ 229,673
Motor Vehicle - Tag, Title, Fees	\$ -	\$ 299,387	\$ 289,932	\$ 295,568	\$ 287,528
<b>Total Other Taxes</b>	<b>\$ 6,581,164</b>	<b>\$ 7,329,154</b>	<b>\$ 7,648,593</b>	<b>\$ 7,573,202</b>	<b>\$ 6,970,392</b>

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

**Table 44.4**  
**Revenue Collections (Thousands) - Business License Fees**

	FY2005	FY2006	FY2007	FY2008	FY2009
Malt Beverage Licenses	\$ 611	\$ 280	\$ 445	\$ 594	\$ 550
Liquor Licenses	\$ 498	\$ 240	\$ 585	\$ 933	\$ 969
Undistributed Liquor Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Wine Licenses	\$ 509	\$ 228	\$ 396	\$ 535	\$ 516
Tobacco Licenses	\$ 15	\$ (229)	\$ 11	\$ 16	\$ 15
Coin Operated Amusement Machines	\$ 1,257	\$ 776	\$ 1,857	\$ 1,852	\$ 1,926
<b>Total Business License Fees</b>	<b>\$ 2,890</b>	<b>\$ 1,295</b>	<b>\$ 3,294</b>	<b>\$ 3,930</b>	<b>\$ 3,976</b>

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

**Table 44.5**  
**Revenue Collections (Thousands) - Earnings - General Government**

	FY2005	FY2006	FY2007	FY2008	FY2009
Real Estate Transfer Tax Collection Costs	\$ 669	\$ 96	\$ 658	\$ 362	\$ 267
Railroad Equipment Car Tax Collection Costs	\$ 61	\$ -	\$ -	\$ -	\$ -
Income Tax Checkoffs Collection Costs	\$ 1	\$ -	\$ -	\$ -	\$ -
Out of State Contractors	\$ 2	\$ -	\$ -	\$ 7	\$ 2
Liquor Pre-License Investigation Fees	\$ 86	\$ 48	\$ 288	\$ 69	\$ 104
Public Service Commission Fees	\$ 1,100	\$ 1,050	\$ 1,048	\$ -	\$ 1,050
<b>Total Earnings - General Government</b>	<b>\$ 1,919</b>	<b>\$ 1,194</b>	<b>\$ 1,994</b>	<b>\$ 438</b>	<b>\$ 1,423</b>

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

**Table 44.6**  
**Revenue Collections (Thousands) - Other Fees**

	FY2005	FY2006	FY2007	FY2008	FY2009
Fines and Penalties - Motor Carrier Citations	\$ (69)	\$ (1)	\$ -	\$ -	\$ -
Fines and Penalties - Tobacco Citations	\$ 167	\$ 2	\$ 54,702	\$ 5	\$ 577
Fines and Penalties - Alcohol Citations	\$ 656	\$ 629	\$ 234	\$ 251	\$ 62
Forfeitures - Alcohol and Tobacco	\$ -	\$ -	\$ 408	\$ 257	\$ -
Unclaimed Property	\$ 71,649	\$ 64,284	\$ 84,222	\$ 76,433	\$ 86,150
Motor Vehicle Licenses and Permits	\$ 271	\$ 179	\$ 372	\$ 494	\$ 337
Penalties and Interest - Property Tax	\$ 572	\$ 19	\$ 267	\$ 226	\$ 341
Penalties and Interest - FiFa	\$ 22,780	\$ 25,005	\$ 26,286	\$ 23,234	\$ 16,190
Penalties and Interest - Motor Fuel	\$ (1,631)	\$ 3,106	\$ 443	\$ 880	\$ 329
Penalties and Interest - Alcoholic Beverages	\$ 67	\$ 7	\$ 31	\$ 36	\$ 27
Penalties and Interest - Cigarette	\$ (4,520)	\$ -	\$ -	\$ -	\$ -
Delinquent Tax Collections Fees	\$ (5,574)	\$ (10,203)	\$ (12,011)	\$ (11,805)	\$ (9,135)
Motor Vehicle Tags and Titles	\$ 2	\$ -	\$ -	\$ -	\$ -
Unallocated Tax	\$ 27,856	\$ 44,215	\$ (10,309)	\$ (7,653)	\$ 51,465
Unallocated Fees	\$ 1,887	\$ 3,507	\$ 1,394	\$ 1,413	\$ 1,008
Other	\$ -	\$ -	\$ 1,932	\$ -	\$ -
<b>Total Other Fees</b>	<b>\$ 114,113</b>	<b>\$ 130,749</b>	<b>\$ 147,971</b>	<b>\$ 83,771</b>	<b>\$ 147,351</b>

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

**Table 44.7**  
**Revenue Collections (Thousands) - Total Revenue Collections**

	FY2005	FY2006	FY2007	FY2008	FY2009
<b>Taxes</b>					
Corporate Tax	\$ 712,313	\$ 890,736	\$ 1,017,185	\$ 943,042	\$ 694,714
Individual Tax	\$ 7,280,815	\$ 8,040,624	\$ 8,820,797	\$ 8,845,476	\$ 7,801,185
Other Taxes	\$ 6,581,164	\$ 7,329,154	\$ 7,648,593	\$ 7,573,202	\$ 6,970,392
<b>Total Taxes</b>	<b>\$ 14,574,292</b>	<b>\$ 16,260,514</b>	<b>\$ 17,486,575</b>	<b>\$ 17,361,720</b>	<b>\$ 15,466,291</b>
<b>Funds and Other Fees</b>					
Business License Fees	\$ 2,890	\$ 1,295	\$ 3,294	\$ 3,930	\$ 3,976
Earnings - General Government	\$ 1,919	\$ 1,194	\$ 1,994	\$ 438	\$ 1,423
Other Fees	\$ 114,113	\$ 130,749	\$ 147,971	\$ 83,771	\$ 147,351
<b>Total Funds and Other Fees</b>	<b>\$ 118,922</b>	<b>\$ 133,238</b>	<b>\$ 153,259</b>	<b>\$ 88,139</b>	<b>\$ 152,750</b>
<b>Revenue Collections</b>					
<b>Total Revenue Collections</b>	<b>\$ 14,693,214</b>	<b>\$ 16,393,752</b>	<b>\$ 17,639,834</b>	<b>\$ 17,449,859</b>	<b>\$ 15,619,041</b>

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

Table 45

**Trend in Georgia's State Tax Revenues by Major Sources (Unaudited and Millions)**

	FY2005	FY2006	FY2007	FY2008	FY2009
Department of Revenue	\$ 14,693	\$ 16,394	\$ 17,640	\$ 17,450	\$ <b>15,619</b>
Other Agencies	\$ 549	\$ 213	\$ 341	\$ 246	\$ <b>314</b>
Grand Total	\$ 15,242	\$ 16,607	\$ 17,981	\$ 17,696	\$ <b>15,933</b>
General Sales and Use	\$ 5,282	\$ 5,746	\$ 5,916	\$ 5,781	\$ <b>5,342</b>
Selective Sales Taxes <sup>(i)</sup>	\$ 860	\$ 833	\$ 918	\$ 877	\$ <b>835</b>
Income Taxes	\$ 7,993	\$ 8,931	\$ 9,838	\$ 9,789	\$ <b>7,801</b>
Other Taxes or Fees	\$ 1,107	\$ 1,097	\$ 1,309	\$ 1,249	\$ <b>1,955</b>
Contribution of Department of Revenue to total state revenue	96%	99%	98%	99%	<b>98%</b>
Contribution of Other Agencies to total state revenue	4%	1%	2%	1%	<b>2%</b>

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

Note: The State of Georgia Office of Treasury and Fiscal Services (OTFS) figures are stated using the Statutory Basis of accounting

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 (OTFS)

# Legislative Summary for Enacted Legislation

## Administrative

**HB 126 (O.C.G.A. §§ 10-12-1, and others)** Effective July 1, 2009, this bill makes a number of changes regarding electronic transactions and signatures for state agencies.

**HB 334 (O.C.G.A. §§ 48-2-32 and 48-2-44.1)** Effective January 1, 2010, this bill lowers the threshold for payments required to be remitted via electronic funds transfer (EFT) for any return, report, or other document pertaining to sales tax, use tax, withholding tax, or motor fuel distributor tax. The former minimum \$5,000 payment has been lowered to \$1,000 for returns required to be filed for tax periods beginning on or after January 1, 2010, but prior to January 1, 2011. The bill further lowers the \$1,000 minimum payment to \$500 for returns required to be filed for tax periods beginning on or after January 1, 2011. This bill also adds a new Code section which imposes a penalty for any sales tax, use tax, withholding tax, or motor fuel distributor tax return which is required to be filed electronically and is not.

**HB 444 (O.C.G.A. § 48-2-62)** Effective May 4, 2009, this bill adds a new Code section O.C.G.A. § 48-2-62 to provide for preparer penalties. The bill is modeled after the IRS preparer penalties.

**HB 485 (O.C.G.A. §§ 48-2-8, 48-2-35, 48-2-35.1, 48-2-55, 48-7-29.16, and 48-7-40.15A)** The administrative provisions of this bill, which are effective May 5, 2009, are as follows (see below for additional income tax provisions):

1. The Commissioner can serve subpoenas by registered or certified mail or statutory overnight delivery as opposed to the current practice of service by a marshal.
2. Requires taxpayers to list specific transactions within a refund claim. Gives taxpayers the same right to administratively protest a refund claim denial as they currently have for protests of tax assessments.
3. Allows taxpayers the option of getting a sales tax refund directly from the vendor or the taxpayer may still seek a refund directly from the Department.
4. The Commissioner can serve summons of garnishment by registered or certified mail or statutory overnight delivery as opposed to the current practice of service by a marshal.

## Income Tax

**HB 74 (O.C.G.A. § 48-1-2)** This bill updates Georgia's adoption of certain portions of the Internal Revenue Code ("IRC") to the IRC as amended through January 1, 2009. In addition to the "annual update", this bill also adds a new code section to make this same update applicable retroactively to the 2008 tax year. Thus, this bill incorporates most, but not all, of the provisions of the federal tax bills that were passed during 2008 for purposes of both the Georgia 2008 and 2009 tax years.

**HB 186 (O.C.G.A. § 48-7-29.11)** This bill extends the Telework Tax Credit for an additional two years (2010 and 2011) and increases the annual cap to \$2.5 million for per year.

**HB 228 (O.C.G.A. §§ 49-1-7, 48-7-29.15, 48-7-161, and others)** Effective July 1, 2009, this bill reorganizes and reestablishes various state health and human services agencies and updates the tax code sections where such agencies are referenced.

**HB 261 (O.C.G.A. § 48-7-29.17)** This bill establishes an income tax credit against individual income tax for the purchase between June 1, 2009 and November 30, 2009 of an eligible single-family residence located in Georgia.

**HB 379 (O.C.G.A. §§ 48-7-21, 48-7-27, and 48-7-28.4)** Effective for tax years beginning on or after January 1, 2010, this bill establishes a new Code section which requires expenses paid to captive real estate investment trusts to be added back to Georgia income.

**HB 410 (O.C.G.A. §§ 33-8-4, 33-8-8.1, 33-8-8.2, 48-7-27 and 48-7-29.13)** Effective for tax years beginning on or after January 1, 2009, sections 4 and 5 of this bill change the income tax deduction and the income tax credit for high deductible health plans that were enacted in HB 977 during the 2008 Legislative Session. Previously, the high deductible health plan had to be established and used with a health savings account. Now, the high deductible health plan only needs to be a high deductible health plan as defined in Section 223 of the Internal Revenue Code.

**HB 438 (O.C.G.A. § 48-7-40.24)** Effective for tax years beginning on or after January 1, 2009, this bill makes significant changes to the credit provided by O.C.G.A. § 48-7-40.24 which is generally referred to as the "Mega Tax Credit".

**HB 439 (O.C.G.A. §§ 48-7-40, 48-7-40.1, 48-7-40.5, 48-7-40.12, 48-7-40.15 and 48-7-40.17)** Effective for tax years beginning on or after January 1, 2009, this bill changes the following income tax credits:

1. O.C.G.A. § 48-7-40, jobs tax credit.
2. O.C.G.A. § 48-7-40.1, jobs tax credits for business enterprises in less developed areas.
3. O.C.G.A. § 48-7-40.5, tax credits for approved retraining.
4. O.C.G.A. § 48-7-40.12, tax credit for qualified research expenses.
5. O.C.G.A. § 48-7-40.15, the port activity tax credit.
6. O.C.G.A. § 48-7-40.17, the headquarters job tax credit.

**HB 473 (O.C.G.A. §§ 50-23-21 and 50-25-8)** Effective May 22, 2009, this bill specifies that a person receiving a grant from Georgia Environmental Facilities Authority (GEFA) under O.C.G.A. § 50-23-21 shall not be eligible to claim any tax credit under O.C.G.A. § 48-7-29.14 (Clean Energy Property Tax Credit), or any other grant under O.C.G.A. § 50-23-21, with respect to the same clean energy property.

**HB 485 (O.C.G.A. §§ 48-2-8, 48-2-35, 48-2-35.1, 48-2-55, 48-7-29.16, and 48-7-40.15A)** The income tax provisions of this bill are summarized as follows:

1. Effective for tax years beginning on or after January 1, 2008, this bill amends the qualified education expense tax credit to allow pre-approved taxpayers that claim the credit to file electronically.

2. Creates O.C.G.A. § 48-7-40.15A, which establishes a new port tax credit.

**SB 165 (O.C.G.A. §§ 49-4-146.1 and 49-5-273)** Effective January 1, 2010, this bill amends Title 49 of the Official Code of Georgia Annotated, relating to social services, so as to authorize the Department of Community Health to obtain income eligibility verification from the Department of Revenue for the Medicaid Program and the PeachCare for Kids Program.

**SB 168 (O.C.G.A. §§ 21-5-6, 21-5-30.1, 21-5-34, 21-5-34.1, 21-5-50, 21-5-51, 21-5-52, and 28-1-8 (redesignated to 28-1-8.1))** Effective May 4, 2009, this bill adds a new Code section which provides that the Commissioner must report Senators and Representatives who have not filed a Georgia personal income tax return or who are defaulters for state income taxes in violation of Article II, Section II, Paragraph III of the Constitution. In this new Code section, the Commissioner is required to report the name of the Senator or Representative to the chairperson of the Senate Ethics Committee or the chairperson of the House Committee on Ethics, respectively. The Senator and/or Representative will be informed by the Department of Revenue by registered or certified mail, return receipt requested, or statutory overnight delivery that a report is being made under this Code section at least 30 days prior to the release of such report.

**SB 201 (O.C.G.A. § 31-12-14)** Currently, individual taxpayers are allowed to contribute money on their individual returns to the “Breast Cancer, Prostate Cancer, and Ovarian Cancer Research Program Fund”. Effective July 1, 2009, this bill changes the name of the fund to the “Cancer Research Program fund”. The purpose is now to provide research for all types of cancer.

## Motor Fuel

**HB 46 (O.C.G.A. § 48-8-16)** Effective May 12, 2008 through May 31, 2009, this bill extended the Governor’s Executive Order providing an exemption from the payment of the 4 percent state sales and use tax on purchases of dyed fuels used exclusively off-road for agricultural, timber growing or harvesting, mining, or construction purposes.

**HB 121 (O.C.G.A. §§ 48-8-17 and 48-8-17.1)** This bill ratifies the Executive Order of the Governor regarding the exemption on collecting state sales and use tax on motor fuel for the period of July 1, 2008 through December 31, 2008. The exemption did not apply to local sales and use tax.

**SB 30 (O.C.G.A. §§ 10-1-232, 10-1-234.1, and 10-1-240)** Effective July 1, 2009, this bill gives distributors the right to purchase unblended fuel and blend it themselves. It also regulates the market for blended gasoline to prevent suppliers from refusing to sell unblended gasoline to distributors.

## Motor Vehicle

**HB 57 (O.C.G.A. §§ 40-2-1, 40-2-140, 46-7-12.1, 46-7-15, 46-7-15.1, and 46-7-16)** Effective May 4, 2009, this bill brings the interstate and intrastate motor carriers for hire into compliance with the federal Unified Carrier Registration Act (UCRA) and eliminates redundant rules.

**HB 318 (O.C.G.A. §§ 48-5-444 and 48-5-506.1)** Effective May 11, 2009, this bill provides that a farm or business vehicle located in a different county, shall be returned where the owner claims homestead or is domiciled. This bill also provides for a one-year exemption from all ad valorem taxes for the first \$100,000.00 of the full value for heavy-duty equipment mainly used for road building, industrial, maritime, or mining uses by small firms. This exemption terminates as of December 31, 2010.

**HB 584 (O.C.G.A. § 40-5-21(a)(1)(A))** Effective May 11, 2009, this bill repeals existing law for Mitchell County, allowing for a non-staggered, four-month vehicle registration period. Mitchell county will now operate under O.C.G.A § 40-5-21(a)(1)(A) or birthday month registration.

**HB 639 (O.C.G.A. § 40-2-86.21)** Effective July 1, 2009, this bill amends O.C.G.A. § 40-2-86.21(o)(23) to change language from “Atlanta Falcons Foundation” to “Atlanta Falcons Youth Foundation.” Funds from the sale of the plate are to be disbursed to the “Atlanta Falcons Youth Foundation.” This bill adds paragraph (40) for the Georgia Aquarium; Funds from the sale of the Georgia Aquarium plate shall be disbursed to “Georgia Aquarium, Inc.”

**SB 82 (O.C.G.A. §§ 10-1-350, 10-1-351, 10-1-352.1, and 16-8-12)** Effective July 1, 2009, this bill provides for the regulation of secondary metals including such things as method of payment and reporting requirements in order to prevent theft of certain metals. This bill also provides for criminal penalties for failure to comply.

**SB 128 (O.C.G.A. § 40-8-50)** Effective January 1, 2010, this bill allows an option for owners of boat trailers, utility trailers, or noncommercial cattle and livestock trailers to register with a permanent trailer license plate.

## Property Tax

**HB 143 (O.C.G.A. § 45-12-86)** Effective February 17, 2009, this bill changes the manner and method for appropriating funds for homeowner tax relief grants.

**HB 233 (§ 48-5B-1)** This bill prohibits increases in assessment values on all classes of property subject to ad valorem taxation from January 1, 2009 through the second Monday in January of 2011. This bill does not prohibit corrections of any manifest, factual error or omission in the valuation of the property by tax officials pursuant to current Code.

**HB 304 (O.C.G.A. §§ 48-5-48 and 48-5-264.1)** Effective May 4, 2009, this bill provides for application of an exemption for the surviving spouse of a disabled veteran to a subsequent homestead within the county of the original homestead. This bill also provides that agents of a county board of tax assessors must provide reasonable notice to the homeowner before they enter onto the property and requires the county tax commissioner to provide notice to homeowners that they have the right to file an ad valorem property tax return.

**HB 482 (O.C.G.A. § 48-5-41.2)** This bill, if adopted by referendum in a general election, would exempt all personal property constituting business inventory from state ad valorem taxation at a rate of  $\frac{1}{4}$  mill.

**SB 55 (O.C.G.A. §§ 48-5-2, 48-5-7.7, 48-5-274(c), and 48-5-306(a))** Effective April 14, 2009, this bill changes the factors required to be considered in determining fair market value of real property and changes the deadline for filing forest land conservation use assessment. The bill also changes certain provisions regarding the establishment of the equalized property tax digest and changes made in a taxpayer's return.

**SB 240 (O.C.G.A. §§ 48-5-311(f)(4), 48-5-7.7, 48-5-161, 48-5-306, and 48-5-511)** Effective April 29, 2009, this bill provides for modernization and revision of certain provisions regarding ad valorem taxation of property by revising certain procedures relative to the appeal of assessments. This bill also changes provisions regarding collection of costs, commissions, interest and penalties and provides for additional tax return filing requirements for public utilities.

**SR 685** This resolution creates a Senate Study Committee to evaluate current methods used to assess residential and commercial property. The Committee will also evaluate the appeals process for such property. This bill was Senate passed and adopted on April 1, 2009. (Governor signature not required).

## Sales and Use Tax

**HB 46 (O.C.G.A. § 48-8-16)** Effective May 12, 2008 through May 31, 2009, this bill extended the Governor's Executive Order providing an exemption from the payment of the 4 percent state sales and use tax on purchases of dyed fuels used exclusively off-road for agricultural, timber growing or harvesting, mining, or construction purposes.

**HB 59 (O.C.G.A. §§ 48-8-18 and 48-8-3)** Effective April 21, 2009, this bill ratifies the Executive Order suspending the collection of sales and use tax on drugs provided as free samples and used in clinical trials, and creates a new sales and use tax exemption for drugs provided as free samples and used in clinical trials.

**HB 116 (O.C.G.A. § 48-8-3)** Effective July 1, 2009, this bill extends from June 30, 2009 to June 30, 2011, a sales and use tax exemption for the sale or use of engines, parts, equipment, or other tangible personal property used in the maintenance or repair of aircraft when such engines, parts, equipment, and other tangible personal property are installed on such aircraft that is being repaired or maintained in this state so long as such aircraft is not registered in this state.

**HB 120 (O.C.G.A. § 48-8-3)** Effective May 4, 2009, this bill changes the dates for the annual 4-day school supplies sales tax holiday exemption to July 30, 2009 through August 2, 2009. For the general/school sales tax holiday, the covered items include clothing or footwear costing \$100 or less per item, a single purchase of computer items for \$1,500 or less, and school supplies costing \$20 or less per item.

Further, this bill changes the dates for the annual 4-day energy and water efficient products sales tax holiday to October 1, 2009 through October 4, 2009. Covered items for the energy and water efficient products sales tax holiday include Energy Star rated doors, windows, dishwashers, clothes washers, air conditioners, ceiling fans, fluorescent light bulbs, dehumidifiers, programmable thermostats, or refrigerators with a sales price of \$1,500 or less; and toilets, bathroom sink faucets, showerheads, and weather or sensor-based landscape irrigation control technologies which have been designated as meeting or exceeding the requirements under the United States Environmental Protection Agency's Water Sense program.

**HB 129 (O.C.G.A. § 48-8-3)** Effective May 5, 2009, this bill provides an exemption for a limited period of time with respect to sales of certain tangible personal property used for, and in the renovation or expansion, of a zoological institution.

**HB 181 (O.C.G.A. § 48-8-67)** Effective May 5, 2009, this bill extends to December 31, 2011 the Revenue Commissioner's authority to make distributions of unidentifiable sales and use tax proceeds.

**HB 212 (O.C.G.A. § 48-8-3)** Effective July 1, 2009, this bill extends for 2 years the current partial sales and use tax exemption for certain purchases of jet fuel until June 30, 2011. The rate of the partial exemption has not changed; it would apply to the first 1.80 percent of the 4 percent state sales and use tax on sales on jet fuel to qualifying airlines at airports with more than 750,000 takeoffs and landings in a calendar year.

**HB 349 (O.C.G.A. § 48-8-3)** Effective May 5, 2009, this bill provides an exemption from sales and use tax for the purchase of tangible personal property to, or used in or for the new construction of a civil rights museum.

**HB 358 (O.C.G.A. § 48-8-3)** Effective May 4, 2009, this bill amends O.C.G.A. § 48-8-3 to extend for 2 years the sales and use tax exemptions for prepared food and beverages which are donated to a qualified nonprofit organization for hunger relief purposes (57.2); and prepared food and beverages donated for disaster relief purposes (57.3). This bill will extend the sunset for both exemptions until June 30, 2011.

**HB 364 (O.C.G.A. § 48-8-3)** Effective July 1, 2009, this bill provides a 2-year exemption (July 1, 2009 through June 30, 2011) for the sale or use of an airplane flight simulation training device when the device is approved by the Federal Aviation Administration.

**HB 395 (O.C.G.A. § 48-8-3(78)(a))** Effective July 1, 2009, this bill extends until September 1, 2011 the exemption offered by O.C.G.A. § 48-8-3(78)(A) for sales of tangible personal property used in direct connection with the construction of a new symphony hall facility owned or operated by an organization which is exempt from taxation under Internal Revenue Code § 501(c)(3) when the aggregate construction cost is \$200 million or more. The exemption does not apply to sales of tangible personal property used for maintenance or operations of the symphony hall facility.

**HB 441 (O.C.G.A. §§ 48-8-35.1 and 48-9-10.1)** Effective May 5, 2009, section 1 of this bill amends O.C.G.A. § 48-8-35.1 relating to sales and use tax refund claims. An expedited refund may be paid to a taxpayer who applies for an expedited refund claim and as part of such application files a bond that is satisfactory to the Commissioner as security for the repayment of such refund (tax, penalty, interest, fees, and costs). Section 1 further provides for penalties associated with frivolously filed sales and use tax refund claims for an excessive amount. Any taxpayer who frivolously files a sales and use tax claim for refund for an excessive amount would be subject to a penalty of 20 percent of the excessive amount. No penalty shall be assessed against any portion of an excessive amount for which a refund is claimed in good faith and the filing of which was not due to negligence or disregard of the law. In addition to the 20% penalty, when all or part of the excessive amount of the taxpayer's claim for refund is based on a position which is knowingly and willfully advanced in bad faith and is patently improper, such taxpayer shall be guilty of a misdemeanor and, upon conviction thereof, fined not more than \$1,000.00. Section 2 of this bill creates O.C.G.A. §48-9-10.1 to provide for a sales and use tax refund for certain credit card issuers who make sales of motor fuel for highway use to certain qualified tax-exempt government entities, when such credit card issuer invoices and bills the qualified tax-exempt government entity net of the applicable taxes. Refunds under this Code section will be made without interest.

**HB 473 (O.C.G.A. §§ 50-23-21 and 50-25-8)** Effective May 22, 2009, the sales tax portion of this bill exempts the Georgia Technology Authority from sales and use taxes.

# Georgia Taxpayers' Bill of Rights

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. As a Georgia taxpayer, you have the right to expect the Department to honor its mission and uphold your rights every time you contact or are contacted by the Department. This includes fair and courteous treatment in all dealings with the Department, prompt and accurate responses to all questions and requests for tax assistance, and a fair and timely hearing on a dispute of any tax liability as provided for by law. The following is a summary of your rights and the Department of Revenue's responsibilities to you as a Georgia taxpayer.

## Rights of a Taxpayer

**Privacy.** You have the right to privacy with regard to information you provide pertaining to returns, reports, or the affairs of your business, except under certain circumstances further detailed under the Georgia Public Revenue Code (O.C.G.A. §§ 48-2-15, 48-7-60).

**Assistance.** You have the right to advice and assistance from the Department of Revenue in complying with state tax laws.

**Explanation.** You have the right to a clear explanation of:

- the basis of any audit activities performed by an agent of the State Revenue Commissioner;
- the basis of an assessment of additional taxes, interest and penalties, or the denial or reduction of any refund or credit claim;
- the procedure for a protest of a proposed assessment or refund denial;
- the procedure for an appeal of an official assessment.
- the basis of any enforcement activities performed by an agent of the State Revenue Commissioner;
- state tax law and any amendments to the law.

**Protest and Appeal.** You have the right to protest or appeal an adverse decision of the State Revenue Commissioner if you disagree with an assessment of tax or penalty or a reduction or denial of a refund. Please see below for the procedures to file a protest or appeal.

**Representation.** You have the right to representation by your authorized agent in any hearing or conference with the Department, whether it is an attorney, accountant, or any other person with a properly completed power of attorney. A Power of Attorney form can be downloaded from the Department's website ([www.dor.ga.gov](http://www.dor.ga.gov)).

## Obligations of the State Revenue Commissioner

**The State Revenue Commissioner has the obligation to:**

- estimate your tax liability and issue an assessment based on the best information available if you fail to preserve and maintain records suitable to determine the amount of tax due or to support the accuracy of a return.
- perform audits, conduct conferences and hearings with you at reasonable times and places;

- furnish copies of the agent's audit workpapers that explain the basis for the assessment;
- resolve tax controversies fairly and equitably at the administrative level whenever possible.

## Protest and Appeal Procedure

### To Protest a Notice of Proposed Assessment:

- Complete a Protest of Proposed Assessment or Refund Denial form by downloading the form from the Department's website at [www.dor.ga.gov](http://www.dor.ga.gov).
- Return the form along with any documentation in support of your protest to the Department within 30 days of the proposed assessment's notice date by mailing to:

Georgia Department of Revenue  
Taxpayer Services Division - Protest Section  
P.O. Box 105596  
Atlanta, GA 30348

- The Department will notify you that the protest has been either granted or denied. If the protest is granted, the proposed assessment will be withdrawn. If the protest is denied, the Commissioner will proceed to make an Official Assessment and notify you of the assessment amount, subject to the right of appeal as provided by law.

### Appealing an Official Assessment and Demand for Payment.

An official assessment is legally sufficient to establish your obligation to pay the tax liability contained within the assessment unless your appeal points out with particularity the items claimed to be erroneous. A general denial will not be adequate. To appeal an Official Assessment and Demand for Payment, you may file an appeal with either the Georgia Office of State Administrative Hearings or the Superior Court of Georgia.

### Office of State Administrative Hearings

The Georgia Office of State Administrative Hearings (OSAH) is a state tribunal whose purpose is to resolve disputes between the public and state agencies. A hearing gives you an opportunity to present witnesses or evidence in support of your case or explain any mitigating circumstances. To file an appeal with the OSAH:

- Complete a Request for Administrative Appeal form by downloading the form from the Department's website at [www.dor.ga.gov](http://www.dor.ga.gov).
- Return the form to the Department within 30 days of the official assessment's notice date by mailing to:

Georgia Department of Revenue  
Appeals Section  
P.O. Box 105665  
Atlanta, GA 30348-5665

- It is not necessary to have an attorney to request a hearing. The appeal will be forwarded to the Office of Attorney General, who will represent the State Revenue Commissioner in the hearing, and the Office of State Administrative Appeals, who will appoint a hearing officer to conduct the hearing. The hearing officer will serve a notice of hearing upon all parties that will include the date, time, and location for the matter to be heard and other important procedural information.

### **Superior Court of Georgia**

You can also appeal the assessment to the Superior Court of Georgia. To do so, your appeal must satisfy certain legal procedural requirements and 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. It is highly recommended that you retain legal counsel for an appeal to Superior Court.

## **Enforcement Procedure**

An official assessment becomes final if you do not pay or file a written appeal with the Commissioner within 30 days of the assessment notice date. After 30 days, the Commissioner can issue a tax execution against you for the collection of any tax, interest, and penalty due the state. Interest will continue to accumulate at a rate of 1% per month on any unpaid balance. The Department will also impose a collection fee against you equaling 20% of the total amount due. The tax execution is usually recorded in the public records of any county in the state where you live or own real property and constitutes a lien covering all property in which you have any interest.

After the issuance of the tax execution, the Commissioner can utilize all lawful processes to collect the tax, including garnishment of your wages and other property as well as the levy and sale of your property and rights to property. Any additional costs that arise from such collection actions are added to the amount due as indicated on the state tax execution.

### **Affidavit of Illegality**

If the State Revenue Commissioner issues a tax execution, you may still seek a judicial determination of whether the tax is legally due by filing an affidavit of illegality with the levying officer assigned to your case. Depending on the tax type, the affidavit of illegality must be accompanied by either payment of the tax or providing a bond in an amount to adequately cover the total of any adverse judgment plus costs. The Department will then discontinue any collection activities against you.

The affidavit of illegality will be given to the Office of the Attorney General, who will file it with the Superior Court in the county where the taxpayer resides. The affidavit of illegality will then be heard and decided by the court. It is highly recommended that you retain legal counsel for an appeal to Superior Court.

### **Jeopardy Assessment**

The State Revenue Commissioner is authorized to issue a jeopardy assessment against you for the immediate collection of any tax if there is evidence that you intend to leave Georgia, 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. A jeopardy assessment may be appealed in the same manner as an official assessment; however, collection activities will continue unless you file a bond with the Department that adequately secures payment of the tax.

## Refund Procedure

You may file a tax refund claim at any time within three years after the date of the payment of the tax to the Department of Revenue or, in the case of income taxes, the later of (i) the date the taxes were paid or (ii) the due date for filing the applicable income tax return, including any extensions which have been granted. The claim must be in writing and include a summary statement of the grounds upon which the taxpayer relies and an identification of the transactions that form the basis of the refund being claimed. Forms to file a claim are available on the Department's website at [www.dor.ga.gov](http://www.dor.ga.gov).

A taxpayer can contest any denied refund claim by filing a written protest within 30 days from the notice date of the refund denial. To protest a denial of a refund claim:

- Complete a Protest of Proposed Assessment or Refund Denial form by downloading the form from the Department's website at [www.dor.ga.gov](http://www.dor.ga.gov).
- Return the form along with any documentation in support of your protest to the Department within 30 days of the refund denial date by mailing to:

Georgia Department of Revenue  
Taxpayer Services Division - Protest Section  
P.O. Box 105596  
Atlanta, GA 30348

If the claim is either denied or not decided by the Commissioner within one year from the date of filing the claim, you have the right to bring an action for a refund in the appropriate Superior Court of Georgia. Again, it is highly recommended that you retain legal counsel for an appeal to Superior Court.

## Office of the Taxpayer Advocate

The Office of the Taxpayer Advocate was created to insure that your rights as a taxpayer are protected and that you receive timely and courteous service from the Department of Revenue. The Taxpayer Advocate also submits recommendations for procedural and systemic changes to state tax law and regulations in order to remedy undue taxpayer confusion or hardship.

If you feel you have been treated unfairly or had no response to previous requests for service, the Taxpayer Advocate's Office will intercede on your behalf to facilitate a timely and equitable resolution.

Please direct any suggestions for improvements that the Department should consider, or complaints concerning a particular tax-related issue, to:

Georgia Department of Revenue  
Office of the Taxpayer Advocate  
P.O. Box 49708  
Atlanta, Georgia 30348  
404-417-2100  
404-417-2101 (fax)  
taxadv@dor.ga.gov

*The information in this document summarizes your rights as a Georgia taxpayer and the responsibilities of the Department of Revenue. The Georgia Taxpayers' Bill of Rights may be found in the Georgia Public Revenue Code codified in the Official Code of Georgia (O.C.G.A.) at Title 48, Chapter 1, Section 9.*

# Historical Timeline

**1938 Population:**

**3,123,723**

**1938 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 are authorized to register and 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 are created
1968	DOR moves from State Capital Building to Trinity - Washington Building
1971	MARTA tax enacted
1972	New Property Tax System implemented and Regional Offices are combined
1973	Unclaimed Property Act established
1976	Local Option Sales Tax authorized for counties
1985	Special Purpose Local Option Sales Tax initiated
1989	State Sales 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 and Policy Section created
2005	DOR begins accepting credit card payments for personal income tax liabilities, Litigation and Investigations Division created
2006	Motor Vehicle Division moves back to DOR
2007	Amendment exempting residents 65 years and older from paying state ad valorem tax on property, Credit card, electronic check payment added for motor vehicle services
2008	Check payments with coupons outsourced to local bank
2009	Integrated tax system, Compliance data warehouse, and Check 21 processing system initiated

**2009 Population:**

**9,829,211**

**2009 DOR Collections:**

**\$15,619,041,000**

Source: U.S. Census Bureau, [www.census.gov](http://www.census.gov), accessed January 2010

# Revenue Commissioners

<b>Commissioner</b>	<b>Dates Served</b>
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 Commissioner)	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
2009	194	1,211	1,405

Source: Human Resources, Georgia Department of Revenue

**Table 6**  
**Net Corporate Tax Collections and Returns Processed Annually**

Fiscal Year	Corporate Tax Returns Processed	Net Corporate Tax Collections
1997	167	\$ 707
1998	188	\$ 749
1999	205	\$ 800
2000	207	\$ 667
2001	216	\$ 690
2002	219	\$ 565
2003	229	\$ 470
2004	234	\$ 495
2005	237	\$ 712
2006	241	\$ 890
2007	250	\$ 1,017
2008	239	\$ 943
2009	365	\$ 695

Note: Return and collection figures for FY2007, FY2008, and FY2009 are unaudited.

Source: Processing Center 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 (Thousands)	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
2009	2,721	\$ 7,801

Note: Return and collection figures of FY2007, FY2008, and FY2009 are unaudited.

Source: Processing Center and Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue

Table 9

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

Fiscal Year	Total Individual Personal Income <sup>(i)</sup>		Individual Income Tax Receipts		Income Elasticity Ratio <sup>(ii)</sup>
	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	8.90%	1.589
2005	\$ 284,216	7.31%	\$ 7,280,815	7.31%	1.000
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	3.32%	\$ 8,845,476	0.28%	0.084
2009	\$ 326,970	-0.78%	\$ 7,801,185	-11.81%	15.141

<sup>(i)</sup> Individual Income amounts are estimated figures that are restated every quarter.

<sup>(ii)</sup> The ratio is the percentage change in tax receipts to the percentage change in individual income. This measures the sensitivity of individual income tax revenue to changes in individual personal income.

A ratio of 1.0 would indicate an identical rate of change for income and tax yield.

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 June 2009

**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
2007	4,273	\$ 202,746,898	\$ 151,026,391	\$ 8,373,271

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
2007	228	\$ 9,619,859	\$ 6,047,385	\$ 346,661

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%
2007	5.64%	4.98%	4.17%	4.32%

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
2008	34.0	35.7	40.0

Source: US Department of Commerce, Bureau of Economic Analysis, Released March 2009

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%
2008	2.7%	22.6%

Source: US Department of Commerce, Bureau of Economic Analysis, Released March 2009

**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	111%	381%	11,330,385	20%	118%
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%
2008	0.25	\$ 351,151,399	104%	285%	12,094,511	22%	39%

Source: Local Government Services Division, 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	118%	408%	\$217,607,321	140%	490%	\$ 43,269,408	49%	199%
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%
2008	\$339,056,888	110%	311%	\$284,700,317	135%	376%	\$ 54,356,572	34%	138%

Source: Local Government Services Division, Georgia Department of Revenue

Table 31

**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 and 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
2009	\$11,377	\$ 138	\$ 966	\$12,481

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

**Table 32**  
**Alcohol and Tobacco Division Performance Figures**

Calendar Year	Number of Alcohol Agents	Alcohol Inspections	Alcohol Investigations	Alcohol Citations	Underage Alcohol Investigations	Underage Alcohol Citations
2002	32	4,761	1,203	1,066	1,944	502
2003	33	4,921	1,351	1,320	1,982	396
2004	28	3,761	1,184	1,691	1,970	306
2005	32	3,247	1,334	1,861	1,851	284
2006	30	3,630	1,377	1,659	2,530	537
2007	30	3,561	1,499	1,716	2,556	774
2008	28	4,085	1,523	2,094	4,202	1,154
2009	24	4,192	1,469	1,603	3,641	615

Calendar Year	Liquor License Investigations	Still Seizures	Tobacco Inspections	Tobacco Investigations	Tobacco Citations	Underage Tobacco Investigations
2002	1,344	2	3,261	29	42	937
2003	2,145	4	3,612	10	34	1,232
2004	2,096	7	2,773	12	27	717
2005	1,921	2	2,049	4	18	553
2006	2,530	4	2,552	9	25	1,008
2007	2,652	-	2,456	9	23	1,568
2008	1,523	-	2,902	11	22	2,095
2009	1,469	-	3,178	13	37	1,782

Calendar Year	Executive Orders	Game Inspections	Felony Arrests	Misdemeanor Arrests	Dyed Fuel Inspections	Dyed Fuel Violations
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	2,006	115
2007	1,372	2,130	3	196	4,349	158
2008	1,505	1,743	1	211	5,253	151
2009	2,137	1,482	19	221	6,252	158

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 34

**Delinquent Tax Collections by Compliance Division Compared to Number of Accounts Processed**

Fiscal Year	Number of Accounts Processed (Actual)	Collections by Compliance (Thousands)
2001	387,306	\$ 138,998
2002	326,478	\$ 150,019
2003	418,467	\$ 169,848
2004	596,097	\$ 194,086
2005	667,053	\$ 216,972
2006	661,193	\$ 225,353
2007	637,948	\$ 231,296
2008	582,499	\$ 211,226
2009	526,919	\$ 186,021

Source: Compliance Division, Georgia Department of Revenue

Table 36

**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
2009	\$ 11,298

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

Table 37

**Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution (Millions)**

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
2009	\$ 5,342	\$ 4,360

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

Table 39

## Net Revenue Collections by Georgia Department of Revenue - Monthly Collections (Unaudited and 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
2009	\$ 1,213,291	\$ 1,259,631	\$ 1,632,334	\$ 1,386,860	\$ 1,419,543	\$ 1,489,148

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
2009	\$ 1,575,265	\$ 629,448	\$ 987,986	\$ 1,399,047	\$ 1,262,138	\$ 1,364,350

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

Table 39 Continued

## Net Revenue Collections by Georgia Department of Revenue - Fiscal Collections (Unaudited and Thousands)

Fiscal Year	Amount	Fiscal Year	Amount	Fiscal Year	Amount
1939	\$ 40,891	1964	\$ 468,243	1989	\$ 6,086,781
1940	\$ 44,170	1965	\$ 523,599	1990	\$ 6,802,402
1941	\$ 40,380	1966	\$ 585,584	1991	\$ 6,861,631
1942	\$ 57,062	1967	\$ 641,167	1992	\$ 6,992,517
1943	\$ 55,259	1968	\$ 703,270	1993	\$ 7,826,861
1944	\$ 56,906	1969	\$ 795,125	1994	\$ 8,444,864
1945	\$ 58,347	1970	\$ 904,279	1995	\$ 9,115,243
1946	\$ 75,483	1971	\$ 949,146	1996	\$ 9,928,508
1947	\$ 92,519	1972	\$ 1,145,094	1997	\$ 10,543,106
1948	\$ 101,588	1973	\$ 1,298,984	1998	\$ 11,090,777
1949	\$ 102,947	1974	\$ 1,454,888	1999	\$ 12,068,478
1950	\$ 117,894	1975	\$ 1,485,597	2000	\$ 13,041,655
1951	\$ 145,305	1976	\$ 1,607,948	2001	\$ 13,934,126
1952	\$ 220,505	1977	\$ 1,826,490	2002	\$ 13,044,947
1953	\$ 210,038	1978	\$ 2,094,166	2003	\$ 12,709,799
1954	\$ 216,092	1979	\$ 2,353,857	2004	\$ 13,582,389
1955	\$ 226,226	1980	\$ 2,624,813	2005	\$ 14,693,214
1956	\$ 283,154	1981	\$ 2,911,453	2006	\$ 16,393,752
1957	\$ 300,953	1982	\$ 3,161,548	2007	\$ 17,639,834
1958	\$ 303,953	1983	\$ 3,389,303	2008	\$ 17,449,859
1959	\$ 321,702	1984	\$ 3,818,550	2009	\$ 15,619,041
1960	\$ 352,008	1985	\$ 4,373,972		
1961	\$ 374,423	1986	\$ 4,739,023		
1962	\$ 383,718	1987	\$ 5,090,622		
1963	\$ 422,533	1988	\$ 5,532,660		

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

Table 40

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

Fiscal Year	Other Sources	Selective Sales Tax	General Sales and Use Tax	Individual and Corporate Income Tax	Total Taxes / Other Revenues
1998	\$ 353,339	\$ 648,072	\$ 4,006,162	\$ 6,083,204	\$ 11,090,777
1999	\$ 442,444	\$ 645,645	\$ 4,479,223	\$ 6,501,165	\$ 12,068,477
2000	\$ 536,347	\$ 666,627	\$ 4,806,932	\$ 7,031,749	\$ 13,041,655
2001	\$ 450,760	\$ 701,107	\$ 5,139,314	\$ 7,642,945	\$ 13,934,126
2002	\$ 385,028	\$ 717,364	\$ 4,620,883	\$ 7,321,671	\$ 13,044,946
2003	\$ 188,636	\$ 746,438	\$ 4,991,882	\$ 6,782,842	\$ 12,709,798
2004	\$ 467,665	\$ 913,377	\$ 4,921,569	\$ 7,279,778	\$ 13,582,389
2005	\$ 557,883	\$ 860,319	\$ 5,281,884	\$ 7,993,128	\$ 14,693,214
2006	\$ 883,973	\$ 833,010	\$ 5,745,409	\$ 8,931,360	\$ 16,393,752
2007	\$ 968,045	\$ 918,288	\$ 5,915,519	\$ 9,837,982	\$ 17,639,834
2008	\$ 1,003,093	\$ 877,381	\$ 5,780,867	\$ 9,788,518	\$ 17,449,859
2009	\$ 945,952	\$ 834,621	\$ 5,342,569	\$ 8,495,899	\$ 15,619,041

Note: Selective Sales Taxes includes Motor Fuel Excise Tax and all Tobacco and Alcohol Taxes.

The above figures 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**  
**Comparison of Net Collections and Population**

Fiscal Year	Georgia Population (Thousands)	Net Collections (Millions)
2001	8,424	\$ 13,934
2002	8,598	\$ 13,045
2003	8,750	\$ 12,710
2004	8,935	\$ 13,582
2005	8,911	\$ 14,693
2006	9,094	\$ 16,394
2007	9,319	\$ 17,640
2008	9,523	\$ 17,450
2009	*9,686	\$ 15,619

Note: All population figures are estimated figures and restated each year.

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 July 2008 (accessed October 2009)

**Table 42**  
**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
2009	\$ 18,033	\$ 10,299	\$ -	\$ 114,448

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

Table 45

**Trend in Georgia's State Tax Revenues by Major Sources (Unaudited and Millions)**

Fiscal Year	Department of Revenue	Other Agencies	Grand Total	Breakdown of Grand Total by Major Source			
				General Sales and Use	Selective Sales Taxes <sup>(1)</sup>	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
2009	\$15,619	\$ 314	\$15,933	\$ 5,342	\$ 835	\$ 7,801	\$ 1,955

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

Note: The State of Georgia Office of Treasury and Fiscal Services (OTFS) figures are stated using the Statutory Basis of accounting.

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 (OTFS)

# FY2008 and FY2009 Table Comparison

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State of Georgia  
**Department of Revenue**  
1800 Century Boulevard, NE  
Atlanta, GA 30345  
(404) 417-2400  
[www.dor.ga.gov](http://www.dor.ga.gov)