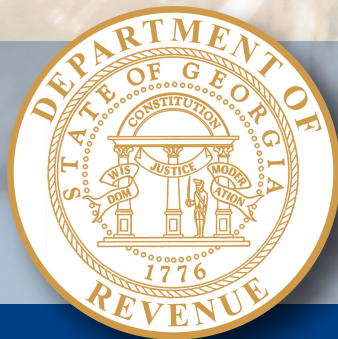


January 2011



Georgia Department of Revenue
STATISTICAL REPORT FY2010

Sonny Perdue
Governor

Bart L. Graham
State Revenue Commissioner

Revisions

- Table 3.3: Sales and Use Tax Revenues by Business Group - Adjusted Total Revenues (Thousands)
Revised February 14, 2011



Bart L. Graham
Commissioner

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

January 2011

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 activities for the fiscal year ending June 30, 2010. Net collections for the past fiscal year totaled \$14,198,824,000 compared to \$15,619,041,000 for fiscal year 2009, a 9.1% decrease.

The 2010 fiscal year presented budgetary challenges for governmental services. While the Department of Revenue maintained several cost saving measures introduced in the prior fiscal year, returns were generally processed faster, the number of customers filing and paying electronically increased and customer service was enhanced, particularly in the Motor Vehicle Division, who worked with the Governor's Office of Customer Service to become more efficient. Their efforts were acknowledged by being named the recipient of the Contact Center Excellence Award.

The generosity of the executive and legislative branches has assisted in the continual professional development of our staff, the reduction of fraud and increasing tax collections. The establishment of the Compliance Levy Team and the addition to Compliance and Special Investigation staff are direct results of your support. Enhancements to the Tax Data Warehouse and Integrated Tax System are ongoing. Corporate Income Tax and International Fuel Tax Agreement (IFTA) went live on October 12, 2010 and work on Individual Income Tax in the Integrated Tax System started in November 2010. It is our objective to complete this implementation during FY2011.

The Department continues its commitment to administer Georgia's tax laws in a fair and equitable manner. This is achieved through the cooperation of the executive and legislative branches and the dedication of our employees. This Annual Report is designed to provide a glimpse of 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"*. Please let me know if I 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.

Contact Center Excellence Award

On Tuesday October 12, 2010, Governor Perdue presented the Governor's Customer Service Awards for 2010. The award for Contact Center Excellence was given to our very own Motor Vehicle Citizens Help Desk Contact Center!

For 12 consecutive months, the Motor Vehicle Department (MVD) improved their call center performance. Using a model developed by the Governor's Office of Customer Service, and establishing a task force team of the Director, Human Resources, Call Center management and front-line staff, MVD methodically focused on the people, processes and technology to maximize productivity. The end result was faster service, with less people, while serving more citizens.



Motor Vehicle's Call Center is a leading example of Team Georgia and demonstrating their commitment to Georgian's by being: COURTEOUS, HELPFUL, ACCESSIBLE, RESPONSIVE and KNOWLEDGEABLE.

Congratulations and thank you for all of your hard work:

Tim Shields (Director of MVD)
Andrea Smith- Calloway (Manager)
Eric Grapner (Supervisor)
Kevin Walker (Workforce Consultant)
Gloria Walker (Workforce Consultant)
Adrienne Williams (Team Lead)
Alicia Evans (Team Lead)
Barbara Cartair (Team Lead)
Priscilla Holland (Team Lead)
Wanda Dorsey (Team Lead)
Alice Menefee (Agent)
Beverly Wheat (Agent)
Carolyn Darden (Agent)
Chrishandra Taylor (Agent)

Deborah Greene (Agent)
Gail Jackson (Agent)
Joanna Scott Morton (Agent)
Keisa Eberhart (Agent)
Lakisa Buckles (Agent)
Lalensey Cousin (Agent)
LaTonia Esson (Agent)
Lisa Stargill (Agent)
Pam McKinney (Agent)
Patricia Cox (Agent)
Philippa Waters (Agent)
Suzette Ramsey (Agent)
Virginia H. Williams (Agent)
Ylitha Woodard (Agent)

*Special thanks to Marty Hicks and Matt Cargle with the Governor's Office of Customer Service.



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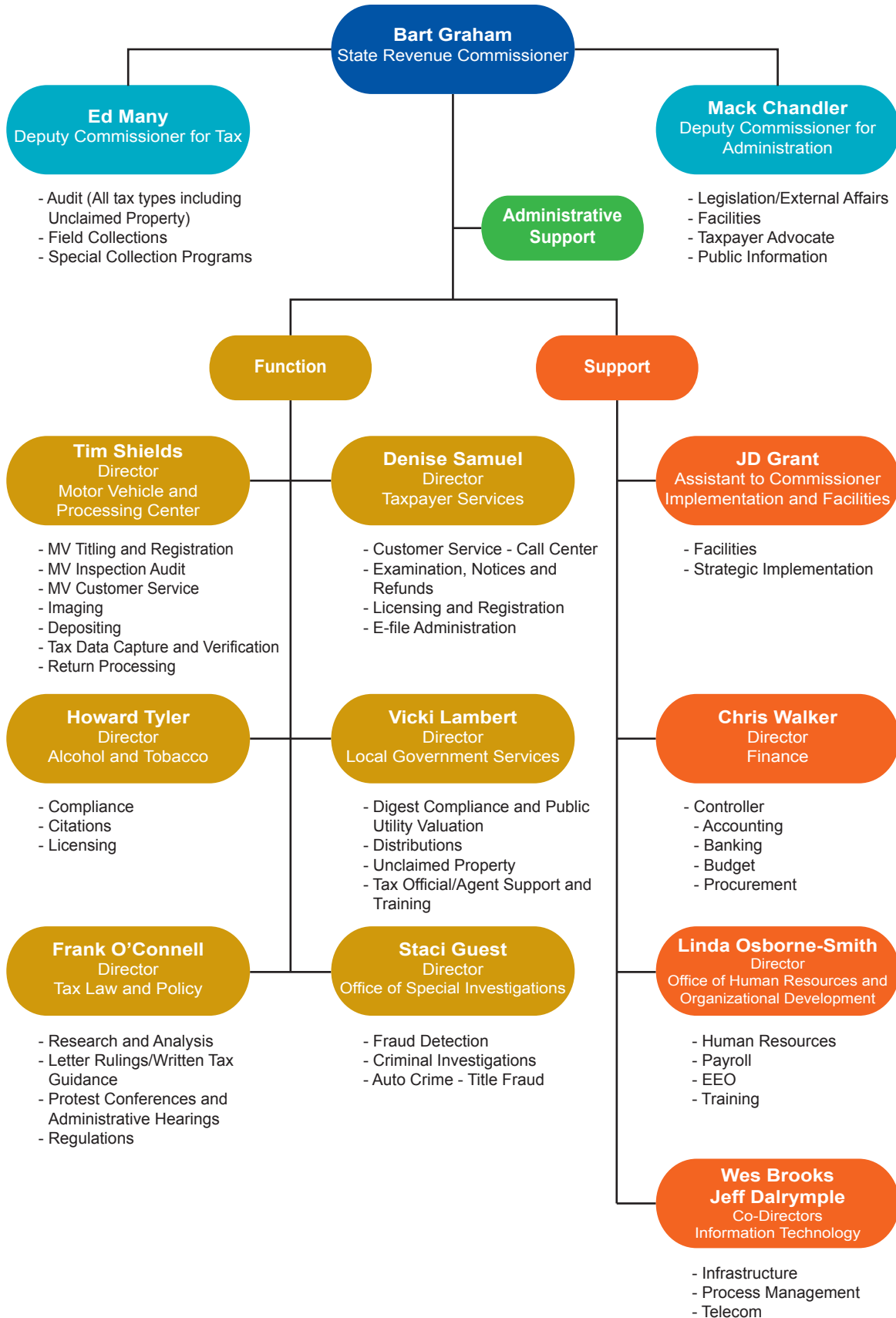
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* Table has been renumbered.

Organization Chart





Georgia Department of Revenue Commissioner and Directors

Front Row:

Ed Many, Deputy Commissioner for Tax
Linda Osborne-Smith, Director of the Office of Human Resources and Organizational Development
Staci Guest, Director of the Office of Special Investigations
Vicki Lambert, Director of Local Government Services Division
Denise Samuel, Director of Taxpayer Services Division

Middle Row:

Mack Chandler, Deputy Commissioner for Administration
Chris Walker, Director of Finance
Jeff Dalrymple, Information Systems Manager III
JD Grant, Assistant to Commissioner, Implementation and Facilities
Howard Tyler, Director of Alcohol and Tobacco Division

Back Row:

Wes Brooks, Information Systems Manager III
Frank O'Connell, Director of Tax Law and Policy Division
Bart L. Graham, State Revenue Commissioner
Tim Shields, Director of Motor Vehicle and Processing Center

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 2010, the Department collected approximately \$21.5 billion in gross tax revenues and distributed \$4.4 billion in Sales Tax revenues to counties and municipalities. Utilizing advanced technology, the Department processed over 4.9 million Individual Income Tax returns and issued more than 3.5 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

2010 Department of Revenue Highlights:

- *During Fiscal Year 2010, the Department's net collections totaled \$14,198,824,000.*
- *Distributed \$4.4 billion in Sales and Use Tax to local tax authorities.*
- *Motor Vehicle Division named as Call Center of the Year by the Governor's Office of Customer Services.*
- *DOR Incident Response Team received a Governor's Commendation for Excellence in Service for work on the June 2010 flood.*
- *Merged the South Atlanta Metro and Northeast Metro Offices to form the Atlanta Regional Office.*

Other Highlights:

- *Successfully hosted the 78th Federation of Tax Administrators (FTA) Annual Meeting.*
- *Processed approximately 4.9 million Individual Tax returns.*
- *Processed approximately 3.1 million individual electronic returns.*
- *Processed approximately 3.5 million individual refunds.*
- *Issued 90 tax guidance letters.*
- *Blocked 52,077 fraudulent returns totaling \$41 million.*
- *11 Regional Offices answered 449,958 taxpayer assistance calls and had over 72,000 walk-in taxpayers.*
- *Compliance Data Warehouse continues to run campaigns to identify non-registered, underreporting, and underpaying taxpayers.*
- *In a statewide compliance check conducted by the Underage Investigations Group (UAIG), the non-compliance rate decreased by 1%.*
- *Continued On-line Motor Carrier System Enhancements to include Georgia Trucking Portal, Georgia Intrastate Motor Carrier (GIMC) Registration and Trip Permits.*
- *Implemented postcard project to mail tax booklets upon request.*
- *Analyzed and summarized 156 legislative bills.*
- *Processed 59 consolidated return applications.*
- *Reviewed and processed 710 tax exemption applications.*
- *Promulgated 179 tax regulations.*
- *Began the hiring and training of 95 additional auditors to ensure that taxpayers are in compliance with Georgia tax laws.*
- *Began the hiring and training process of 40 new Revenue Agents to be located in a newly renovated area of the Compliance Division at the Century Center main office.*
- *Approximately 5,600 students attended Property Tax administration, collection and assessment training.*
- *Continued the development and implementation of workforce initiatives designed to recruit, develop and retain a qualified workforce. FY2010 initiatives included employee rewards and recognition program, employee survey and formation of an Employee Action Team.*
- *Reduced the time of waiting on Salvage Inspections from 6 weeks to 7 business days or less. Reduced the Regular and Salvage Title Applications from 4 weeks to 7 business days or less.*
- *Reduced processing time for depositing checks received with tax returns from five days average in FY2009 to four days average in FY2010.*

Integrated Tax Solution



georgia tax center

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 Tax became operational December 2009 and Corporate Tax and International Fuel Tax Agreement in October 2010. Individual Income Tax is scheduled for late fall 2011, and Alcohol and Tobacco is tentatively scheduled for 2012.

The Integrated Tax Solution has proven successful for all business taxes. Process improvements made are as follows:

- Phase I - simplified the automated non-filer process, request to update an account or location address online, and automobile billing.
- Phase II - added the registration of a new Sales and Use or Withholding Tax account, simplified electronic Sales and Use Tax return filing, and added the functionality to request to protest or appeal an account liability. The Withholding transmission process is now aligned with the Federal/State Employment Taxes (FSET) standard which will be a 2013 requirement.
- Phase III - added automated bankruptcy processing for business accounts and the capability to make an assessment or estimated corporate payment online. In addition, International Fuel Tax Agreement may now file and pay quarterly fuel tax returns and renew their annual decals online.

Directory

Administrative Services Division

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

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
Office of Human Resources and Organizational Development Director, Linda Osborne-Smith	Suite 14100	404-417-2140
Payroll	Suite 14100	404-417-2140
Training	Suite 14100	404-417-2262
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	404-417-2383
Taxpayer Advocate, Madeline Mangan	Suite 15300	404-417-2273

Alcohol and Tobacco Division

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

Director, Howard Tyler	Suite 4235	404-417-4900
Chief of Enforcement, Scott Self	Suite 4235	404-417-4900
Chief of Operations, David Dyal	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
Atlanta - Special Agent in Charge, Malcolm S. Bennett		404-417-4851
Augusta - Assistant Special Agent in Charge, David Toulson		706-651-7634
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
Rome - Assistant Special Agent in Charge, Guy Dockstader	706-295-6688
Savannah - Special Agent in Charge, Ronald Huckaby	912-353-3001

Compliance Division

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

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, Dorothy Black	Suite 16200	404-417-6341
Regional Office Program Manager	Suite 16222	404-417-6340
Special Collections Program Unit	Suite 16200	404-417-6439
Bankruptcy Section, Manager, James Greason 4245 International Pkwy, Hapeville, Georgia 30354-3903 (Office moving FY2011)	Suite 2045	404-968-0413
Private Collections Section Manager, Leo Zomparelli	Suite 9200	404-417-6621

Information Technology Division

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

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

Local Government Services Division

4245 International Pkwy., Suite A, Room C1117, Hapeville, Georgia 30354-3918 (Office moving FY2011)

Director, Vicki Lambert	404-968-0707
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, Greg Elton	404-362-6440
Unclaimed Property Section, Kelli Miller	404-968-0490
Public Utility, Charles Nazerian	404-968-0750
Sales Tax Distribution	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-Calloway	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

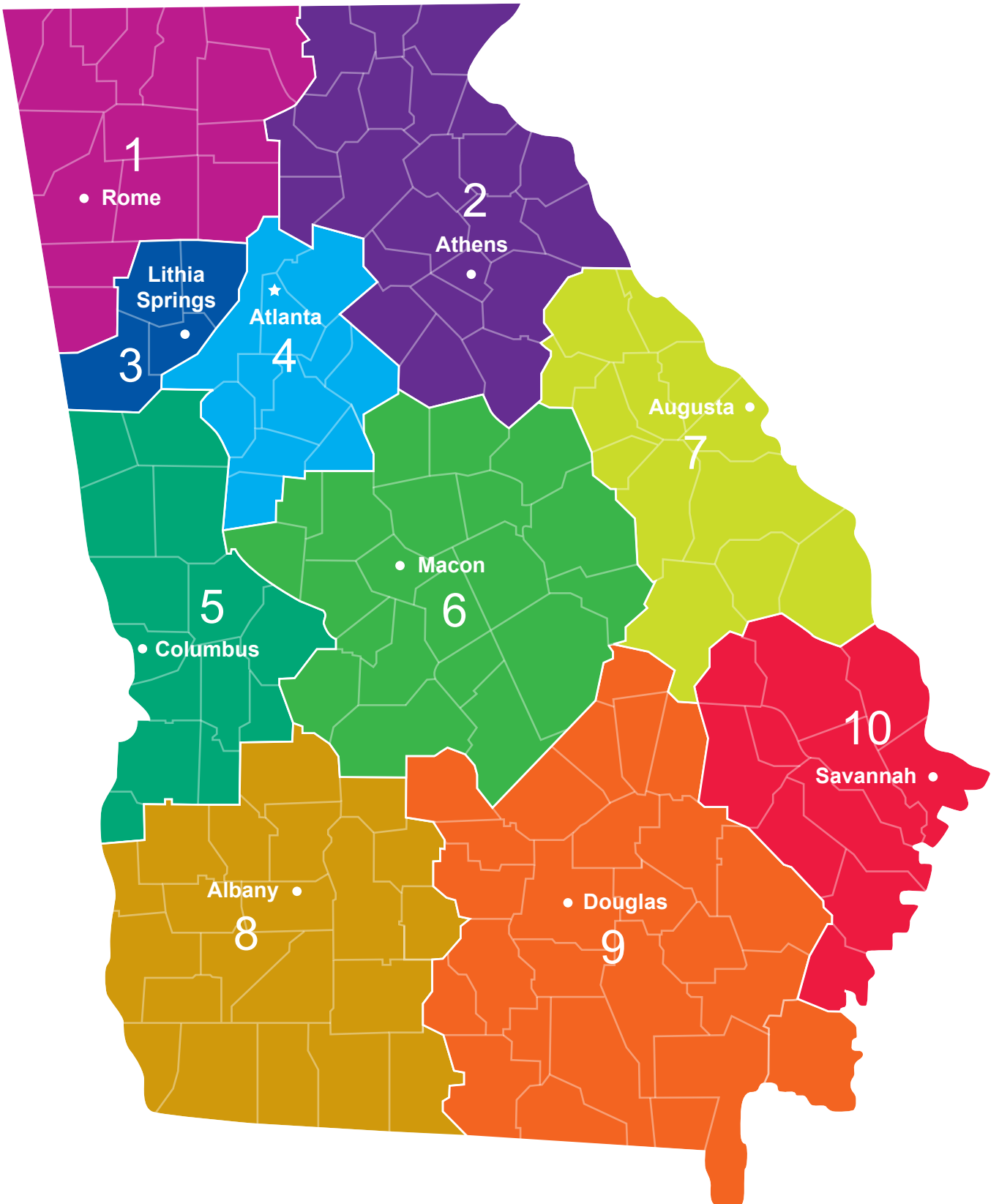
Director, Tim Shields	Suite 1063	404-675-1446
Assistant Director, Albert Burt	Suite 1001	404-362-4577
Assistant Director, Lauraette Evans	Suite 1038	404-362-2505

Taxpayer Services Division

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

Director, Denise Samuel	Suite 8300	404-417-2400
Business Operations Manager 2, Ronald Johnson Jr.	Suite 7100	404-417-4201
Individual Review, Christopher Luncheon	Suite 7200	404-417-4332
Withholding and Corporate Review, Tonya Zellner	Suite 8149	404-417-2332
Sales Tax and Motor Fuel Review, Summer Clifton	Suite 8200	404-417-6678
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 Unit and Registration and Licensing Unit, Rebecca Stensland	Suite 7200	404-417-6450

Regional Offices



Numbers	Regions	Manager	Regional Offices	Phone
1	Rome	Jill Smith	1401 Dean Street, Suite E, P.O. Box 1777, 30162-1777 Rome, GA 30161-6494	706-295-6061
2	Athens	Kerry Herndon	3700 Atlanta Highway, Suite 268, Athens, GA 30606-7428	706-389-6977
3	Lithia Springs	Judy Stanley	351 Thornton Road, Suite 101, P.O. Box 1079, 30122-7079 Lithia Springs, GA 30122-1589	770-732-5812
4	Atlanta	Vacant	1800 Century Blvd., NE, Suite 12000 Atlanta, GA 30345-3205	404-417-6605
5	Columbus	Taryn Parker (Acting)	1501 13th Street, Suite A, P.O. Box 1698, 31902-1698 Columbus, GA 31901-2384	706-649-7451
6	Macon	Scott Purvis	630 North Ave., Suite B, P.O. Box 4368, 31208-4368 Macon, GA 31211-1493	478-751-6055
7	Augusta	John Coleman	130 Davis Road Martinez, GA 30907-2386	706-651-7600
8	Albany	Bennie Butler	1105-D W. Broad Ave. P.O. Box 1357, 31702-1357 Albany, GA 31707	229-430-4241
9	Douglas	Marsha Gilliard	North Point Plaza, Suite I, 1214 N. Peterson P.O. Box 943, 31534-0943 Douglas, GA 31533-2835	912-389-4094
10	Savannah	Jon Galbraith	6606 Abercorn St., Suite 220, P.O. Box 13547, 31416-054 Savannah, GA 31405-5831	912-356-2140

FY2010 Sources of Tax Revenue

Tax Type	Revenue (Thousands)
Property Tax	\$ 85,744
Miscellaneous (Includes Estate Tax of \$83k)	\$ 119,177
Alcohol Beverages Tax	\$ 167,801
Tobacco Tax	\$ 226,810
Motor Vehicle - Tag, Title and Fees	\$ 285,237
Pre-Paid Motor Fuel Sales Tax	\$ 385,241
Motor Fuel Excise Tax	\$ 443,386
Corporate Tax	\$ 684,761
Sales and Use Tax	\$ 4,778,812
Income Tax - Individual	\$ 7,021,855

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

Net Tax Collections / Other Revenues
\$14,198,824,000

Results and Performance Measures

Office of Special Investigations Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Suspected fraudulent returns reviewed prior to release of funds	55,464	98,588	52,030	44,389	117,380
Number of fraudulent returns detected prior to release of funds	32,987	66,700	15,884	28,887	52,077
Funds not released due to detection of fraud (Millions)	\$ 26.9	\$ 42.0	\$ 16.5	\$ 40.0	\$ 41.0

Source: Office of Special Investigations, Georgia Department of Revenue

Tax Law and Policy Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Number of legislative bills analyzed and summarized	110	195	141	120	156
Number of tax guidance letters drafted	70	130	145	73	90
Number of consolidated return applications processed	50	76	42	106	59
Number of tax exemption applications reviewed and processed	400	719	826	859	710
Number of regulations updated or released	123	135	115	66	179
Number of taxpayer protests handled	*	72	54	33	77
Number of alcohol and tobacco hearings	*	1,840	2,192	1,681	2,224
Estimated number of taxpayer emails handled	*	5,920	5,920	5,920	6,000
Estimated number of taxpayer phone calls handled	*	14,878	14,878	14,878	15,000
Number of Title Review Board hearings handled with the Office of Administrative Hearings	*	*	*	*	6

Note: *Numbers not compiled

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

Taxpayer Services Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Call Handling and Tracking					
Number of inbound calls (Thousands)	1,552	1,097	1,210	1,160	1,053
Number of calls answered (Thousands)	477	618	640	557	370
Number of individual refund calls received (Thousands)	330	220	316	295	131
Number of individual refund calls answered (Thousands)	240	135	122	182	65
Correspondence Management					
Number of protests received in response to Individual Income Tax assessment notices (Thousands)	49	21	17	27	1,334
Percent of unresolved protests 120 days after filing	30%	10%	13%	15%	9%
Education and Assistance					
Number of education seminars held	200	30	28	15	23

Source: Taxpayer Services Division, Georgia Department of Revenue

Local Government Services Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$ 8.0	\$ 12.0	\$ 14.0	\$ 17.2	\$ 25.6
Grants and Distribution					
• Local Sales Tax Distribution					
Total Local Sales Tax type (All counties combined)	457	467	465	470	471
Total returns (SUT) processed (Millions) ⁽ⁱ⁾	1.4	1.2	1.3	1.3	1.5
Distribution of Sales Tax revenues to local governments including MARTA (Billions)	\$ 3.7	\$ 4.7	\$ 4.8	\$ 4.6	\$ 4.4
• Homeowners Tax Relief Grants (HTRG) ⁽ⁱⁱ⁾					
Value of HTRG grants distributed (Millions)	\$ 418	\$ 425	\$ 429	\$ 429	\$ -
Number of local taxing jurisdictions receiving grants	430	430	440	454	-
Number of homesteads qualifying for grants (Millions)	7.3	7.3	7.1	7.4	-

Note:

⁽ⁱ⁾ FY2010 figure is higher than normal due to backlog of paper returns (due to budget reductions/lack of additional staff) at the end of FY2009 that were processed in early FY2010. Also the conversion to the new Integrated Tax System (ITS) in May 2009 contributed to backlog as well.

⁽ⁱⁱ⁾ Homeowners Tax Relief Grants (HTRG) was not funded for FY2010.

Source: Local Government Services Division, Georgia Department of Revenue

Motor Vehicle Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Salvage Inspection					
Number of rebuilt salvage vehicle reinspections	23,208	20,991	17,437	16,545	18,865
Tag and Title Registration					
• Commercial Truck Registration					
Number of interstate commercial vehicle registrations	45,102	45,526	43,751	51,926	43,537
Number of Georgia intrastate commercial Unified Carrier Registrations (UCR) ⁽ⁱ⁾	-	-	-	-	54,728
• Motor Vehicle Registration					
Number of motor vehicle tag registrations processed (Millions)	8.2	8.4	8.5	8.5	8.5
Number of internet online motor vehicle title registrations	232,917	401,273	459,361	474,167	516,214
• Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ 250	\$ 294	\$ 295	\$ 281	\$ 215

Note: ⁽ⁱ⁾ Intrastate Registration under UCR began March 2010.

Source: Motor Vehicle, Georgia Department of Revenue

Processing Center Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Error Resolution					
Number of Sales Tax returns processed through error resolution (Thousands)	700	572	636	458	461
Percent of Sales Tax returns processed through error resolution	50.0%	48.0%	46.9%	36.1%	30.2%
Total number of error resolution staff (All tax types)	90	82	78	68	67
Money Deposits					
Average time lapse in days between receipts and deposit of check in a coupon payment	2.0	2.5	2.0	3.5	2.5
Average time lapse in days between receipts and deposit of check in a non-coupon payment	10.0	9.0	8.0	5.4	3.4
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 13.0	\$ 17.3	\$ 17.7	\$ 17.3	\$ 17.1
Returns Processing					
Number of documents processed (Millions) ⁽ⁱ⁾	7.9	7.9	8.7	7.7	8.9
Number of images created (Millions) ⁽ⁱ⁾	54.0	54.0	80.0	62.0	65.8
Percent of Individual Income Tax non-paper returns processed ⁽ⁱⁱ⁾	60.0%	62.2%	60.9%	72.5%	62.1%

Note:

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

⁽ⁱⁱ⁾ Percentages for FY2007, FY2008 and FY2009 have been restated.

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

Alcohol and Tobacco Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Industry Regulations					
• Amusement Machines					
Number of amusement machines reviewed annually for compliance	8,312	2,130	1,743	1,482	3,126
Number of amusement machines seized due to non-compliance	193	197	397	102	402
• Law Enforcement					
Number of citations issued	1,684	1,739	2,121	1,603	2,061
Percent of alcohol inspections where the operator is not in compliance with applicable law	15%	12%	8%	8%	14%
• Licenses and Permits					
Number of alcohol license investigations conducted	1,387	1,499	4,523	1,469	1,280
Number of executive orders served after administrative hearings	1,658	1,372	1,505	2,137	1,749
Underage Investigation					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	448	774	1,243	659	699
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	18%	12%	8%	8%	10%

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Compliance Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Assessment					
Number of proposed assessments issued	230,000	245,012	329,535	488,156	520,816
Number of collections received during assessment phase (Millions)	140	136	134	119	141
Audit					
Average revenue per audit hour (All tax types)	\$ 1,771	\$ 1,899	\$ 1,139	\$ 1,486	\$ 1,180
Percent of audits that find business not in compliance with the tax laws	42%	39%	39%	55%	58%
Collections					
Trust tax (Sales and Withholding) accounts collection cycle in days	165	165	165	165	165
Collections on delinquent and deficient accounts (Millions)	\$ 235	\$ 357	\$ 387	\$ 345	\$ 347

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
- Office of 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:

Office of Human Resources and Organizational Development

- *Continued the development and implementation of workforce initiatives designed to recruit, develop and retain a qualified workforce. FY2010 initiatives included employee rewards and recognition program, employee survey and formation of an Employee Action Team. Also provided on-site college level accounting courses and leadership mentoring for current employees. Conducted succession planning activities for participants in middle management program. Completed the "Art of Exceptional Customer Service" training for over 1,400 Department of Revenue employees. Partnered with Integrated Tax System vendor to develop training for system users.*
- *Employee Action Team: In conjunction with Customer Service Champion, Madeline Mangan, a "Go To" list was developed that identified DOR contacts with expertise in one or more of over 189 subject categories.*
- *Implement a "New Employee Orientation" which allows a new hire to complete paper work and attend an orientation in 8 hours.*

Office of Special Investigations

- *Blocked 52,077 fraudulent returns totaling \$41 million.*

Tax Law and Policy Division

- *Analyzed and summarized 156 legislative bills.*
- *Issued 90 tax guidance letters.*
- *Processed 59 consolidated return applications.*
- *Reviewed and processed 710 tax exemption applications.*
- *Promulgated 179 tax regulations.*

Office of Human Resources and Organizational Development

The Office of Human Resources partners with business units to recruit, develop and retain a talented workforce, improve processes for greater efficiency, and maintain legal compliance in all employment matters. In addition to administering payroll and benefit functions, the office manages several strategic initiatives including the Leadership Mentoring Program, Succession Planning, and Employee Recognition. The Organizational Development (Training) Unit delivers training programs for tax system navigation, customer service, and supervisory development.

Table 1
Number of Department of Revenue Employees by Category

	FY2006	FY2007	FY2008	FY2009	FY2010
Temporary Employees	453	408	255	194	100
Full-Time Employees	1,214	1,267	1,265	1,211	1,092
Total Employees	1,667	1,675	1,520	1,405	1,192

Source: Office of Human Resources and Organizational Development, 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 twenty 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

	FY2006	FY2007	FY2008	FY2009	FY2010
Suspected fraudulent returns reviewed prior to release of funds	55,464	98,588	52,030	44,389	117,380
Number of fraudulent returns detected prior to release of funds	32,987	66,700	15,884	28,887	52,077
Funds not released due to detection of fraud (Millions)	\$ 26.9	\$ 42.0	\$ 16.5	\$ 40.0	\$ 41.0

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
- Assist and submit grant applications
- Manage rewards granted

Tax Law and Policy Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Number of legislative bills analyzed and summarized	110	195	141	120	156
Number of tax guidance letters drafted	70	130	145	73	90
Number of consolidated return applications processed	50	76	42	106	59
Number of tax exemption applications reviewed and processed	400	719	826	859	710
Number of regulations updated or released	123	135	115	66	179
Number of taxpayer protests handled	*	72	54	33	77
Number of alcohol and tobacco hearings	*	1,840	2,192	1,681	2,224
Estimated number of taxpayer emails handled	*	5,920	5,920	5,920	6,000
Estimated number of taxpayer phone calls handled	*	14,878	14,878	14,878	15,000
Number of Title Review Board hearings handled with the Office of Administrative Hearings	*	*	*	*	6

Note: *Numbers not compiled

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

Tax Law and Policy Division Seminars

Seminars	Date	Location	Attendees
Association County Commissioners of Government	October 15, 2009	Atlanta	1
Conditioned Air Association of Georgia	November 4, 2009	Macon	100
Dekalb Chapter of the Georgia Society of CPA's	February 23, 2010	Atlanta	20
Fannin County Chamber of Commerce	April 29, 2010	Blue Ridge	30
Georgia Association of Tax Officials	November 1, 2009	Savannah	150
	May 1, 2010	Athens	300
Georgia Automobile Dealer Association	August 20, 2009	Amelia Island	7
Georgia Mining Association	January 21, 2010	Atlanta	25
Georgia Onsite Wastewater Association	August 28, 2009	Atlanta	25
Georgia Society of CPA's	July 13, 2009	Atlanta	30
Georgia Traditional Manufacturers Association	August 20, 2009	Atlanta	25
Institute for Professionals in Taxation - Annual 1-day Seminar	November 20, 2009	Atlanta	100
Smart Consulting / Georgia Traditional Manufacturers Association	January 28, 2010	Atlanta	50

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 Electronic Services / Registration and Licensing / Systems Control Unit.

Taxpayer Services Division Highlights:

- *Implemented a postcard project that allowed taxpayers to request tax booklets.*
- *Reorganized operation sections for efficiency and to better meet the needs of our customers.*
- *Mailed over 1.3 million 1099-G Forms.*
- *Mailed over 2.2 million notices, bills and information letters.*
- *Hosted 23 educational training seminars.*
- *Designed a brochure to encourage electronic alcohol renewal.*

Taxpayer Services Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Call Handling and Tracking					
Number of inbound calls (Thousands)	1,552	1,097	1,210	1,160	1,053
Number of calls answered (Thousands)	477	618	640	557	370
Number of individual refund calls received (Thousands)	330	220	316	295	131
Number of individual refund calls answered (Thousands)	240	135	122	182	65
Correspondence Management					
Number of protests received in response to Individual Income Tax assessment notices (Thousands)	49	21	17	27	1,334
Percent of unresolved protests 120 days after filing	30%	10%	13%	15%	9%
Education and Assistance					
Number of education seminars held	200	30	28	15	23

Source: Taxpayer Services Division, Georgia Department of Revenue

Taxpayer Services Division Seminars

Seminars	Date	Location	Attendees
AWSCPA	December 2, 2010	Atlanta	25
FTA Symposium	May 4, 2010	Atlanta	100
GAEA Atlanta Chapter	October 25, 2010	Atlanta	35
Georgia Payroll Society Symposium	June 24, 2010	Atlanta	50
Georgia Society of CPA's	July 13, 2009	Atlanta	50
	January 19, 2010	Atlanta	50
IRS National Tax Forum	June 22, 2010	Atlanta	500
NATCP	August 5, 2010	Atlanta	75
Sales and Use Tax	July 17, 2009	Lawrenceville	145
	July 23, 2009	Douglasville	52
	August 6, 2009	Valdosta	23
	September 9, 2009	Augusta	62
	September 17, 2009	Savannah	95
	October 7, 2009	Decatur	120
	October 14, 2009	Americus	17
	November 5, 2009	Carrollton	112
	November 12, 2009	Athens	75
	December 3, 2009	Macon	125
	April 6, 2010	Kennesaw	135
	April 13, 2010	Athens	65
	May 11, 2010	Columbus	40
	May 21, 2010	Atlanta	110
	June 22, 2010	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 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.

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, non-resident 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)

	CY2005	CY2006	CY2007	CY2008	CY2009
January	\$ 498,330	\$ 613,579	\$ 607,350	\$ 596,595	\$ 494,189
February	\$ 430,129	\$ 384,925	\$ 524,128	\$ 511,639	\$ 388,811
March	\$ 444,208	\$ 461,787	\$ 451,125	\$ 426,586	\$ 401,555
April	\$ 434,495	\$ 429,094	\$ 529,955	\$ 532,842	\$ 402,302
May	\$ 450,917	\$ 532,418	\$ 489,126	\$ 448,416	\$ 448,748
June	\$ 504,319	\$ 537,639	\$ 561,206	\$ 463,871	\$ 430,046
July	\$ 489,650	\$ 449,023	\$ 519,220	\$ 491,732	\$ 444,173
August	\$ 494,815	\$ 476,761	\$ 521,027	\$ 460,509	\$ 402,935
September	\$ 402,970	\$ 450,504	\$ 402,902	\$ 445,535	\$ 345,787
October	\$ 489,518	\$ 462,009	\$ 416,407	\$ 486,744	\$ 397,960
November	\$ 460,909	\$ 385,666	\$ 459,477	\$ 457,142	\$ 389,261
December	\$ 472,624	\$ 528,666	\$ 481,885	\$ 435,256	\$ 347,443
Total	\$ 5,572,884	\$ 5,712,071	\$ 5,963,808	\$ 5,756,867	\$ 4,893,210

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)

	FY2006	FY2007	FY2008	FY2009	FY2010 ⁽¹⁾
Accommodations	-	-	-	-	\$ 113,732
Apparel	\$ 198,801	\$ 213,481	\$ 207,470	\$ 194,325	N/A
Automotive	\$ 852,560	\$ 896,204	\$ 847,972	\$ 627,651	\$ 543,577
Construction	-	-	-	-	\$ 26,494
Food/Bars	\$ 819,634	\$ 819,634	\$ 845,618	\$ 815,033	\$ 785,318
General Merchandise	\$ 747,110	\$ 774,009	\$ 759,189	\$ 766,099	\$ 750,503
Home Furnishings	\$ 526,192	\$ 533,673	\$ 500,312	\$ 424,237	\$ 420,406
Lumber	\$ 591,547	\$ 587,397	\$ 471,709	\$ 329,606	N/A
Manufacturing	\$ 293,166	\$ 299,505	\$ 282,586	\$ 284,720	\$ 305,279
Miscellaneous	\$ 615,590	\$ 634,977	\$ 625,189	\$ 535,641	N/A
Miscellaneous Services	\$ 431,632	\$ 442,189	\$ 484,621	\$ 504,260	\$ 549,547
Other Retail	-	-	-	-	\$ 625,018
Other Services	-	-	-	-	\$ 92,597
Utilities	\$ 664,579	\$ 707,998	\$ 760,253	\$ 816,291	\$ 589,090
Wholesale	-	-	-	-	\$ 266,451
Total	\$ 5,740,811	\$ 5,909,067	\$ 5,784,919	\$ 5,297,863	\$ 5,068,012

Note: ⁽¹⁾ 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

	FY2006	FY2007	FY2008	FY2009	FY2010 ⁽ⁱ⁾
Accommodations	-	-	-	-	2.2%
Apparel	3.5%	3.6%	3.6%	4.0%	N/A
Automotive	14.9%	15.2%	14.7%	12.0%	10.7%
Construction	-	-	-	-	0.5%
Food/Bar	14.3%	13.9%	14.6%	15.0%	15.5%
General Merchandise	13.0%	13.1%	13.1%	15.0%	14.8%
Home Furnishings	9.2%	9.0%	8.6%	8.0%	8.3%
Lumber	10.3%	9.9%	8.2%	6.0%	N/A
Manufacturing	5.1%	5.1%	4.9%	5.0%	6.0%
Miscellaneous	10.7%	10.7%	10.8%	10.0%	N/A
Miscellaneous Services	7.5%	7.5%	8.4%	10.0%	10.8%
Other Retail	-	-	-	-	12.3%
Other Services	-	-	-	-	1.8%
Utilities	11.6%	12.0%	13.1%	15.0%	11.6%
Wholesale	-	-	-	-	5.3%

Note: ⁽ⁱ⁾ 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)

	FY2006	FY2007	FY2008	FY2009	FY2010 ⁽ⁱ⁾
Total Business Group	\$ 5,740,811	\$ 5,908,874	\$ 5,784,919	\$ 5,297,863	\$ 5,068,012
Accounting Adjustments Net	\$ (17,598)	\$ -	\$ -	\$ 216,743	\$ -
Total Net Collections	\$ 5,723,213	\$ 5,908,874	\$ 5,784,919	\$ 5,514,606	\$ 5,068,012
Vendor Discount	\$ 51,064	\$ 53,077	\$ 54,776	\$ 52,771	\$ 47,786
Adjusted Total Revenue	\$ 5,774,277	\$ 5,961,951	\$ 5,839,695	\$ 5,567,377	\$ 5,115,798

Note: The Vendor Discount is already deducted before payments are actually received from taxpayers.

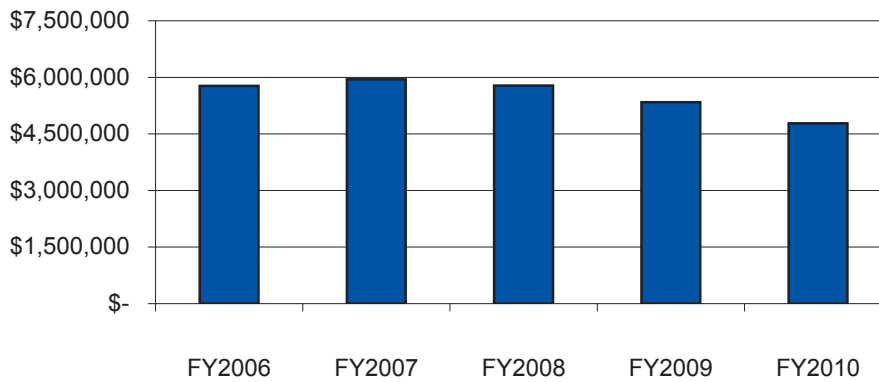
⁽ⁱ⁾ On May 1, 2009, DOR implemented a new Sales Tax system that utilizes the North American Industry Classification System (NAICS), replacing the old commodity codes previously used.

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

Table 4

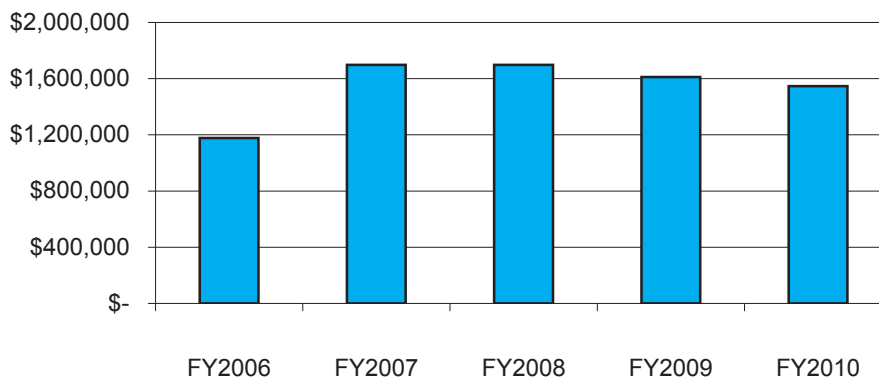
Growth in Sales and Use Tax Distributions to the General Fund and 1% to Counties (Thousands)

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



FY2006	FY2007	FY2008	FY2009	FY2010	% Change FY09 to FY10
\$ 5,772,352	\$ 5,948,545	\$ 5,780,867	\$ 5,342,569	\$ 4,778,808	-10.6%

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



FY2006	FY2007	FY2008	FY2009	FY2010	% Change FY09 to FY10
\$ 1,177,638	\$ 1,698,403	\$ 1,698,564	\$ 1,611,481	\$ 1,547,124	-4.2%

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

Table 5.1
CY2008 Domestic Corporation Income Tax Returns by Taxable Income Class

	Number of Returns	Percent of Returns	Net Taxable Income ⁽¹⁾	Percent of Net Taxable Income
\$0 or Less	188,871	92.56%	\$ -	0.00%
\$1 - \$5,000	5,464	2.68%	\$ 8,883,447	0.44%
\$5,000 - \$10,000	1,710	0.84%	\$ 12,233,355	0.61%
\$10,000 - \$25,000	2,481	1.22%	\$ 39,918,182	1.98%
\$25,000 - \$50,000	1,887	0.92%	\$ 67,595,353	3.36%
\$50,000 - \$100,000	1,479	0.72%	\$ 99,214,304	4.93%
\$100,000 - \$250,000	958	0.47%	\$ 140,246,570	6.97%
\$250,000 - \$500,000	475	0.23%	\$ 142,462,948	7.08%
\$500,000 - \$1,000,000	285	0.14%	\$ 155,941,782	7.74%
Over \$1,000,000	434	0.21%	\$ 1,347,089,403	66.90%
Total	204,044	100.00%	\$ 2,013,585,344	100.00%

Note: Figures represent 96.5% of returns processed as of November 2010.

⁽¹⁾ For S-Corporations, this report only includes income taxed at the S-Corporation level. It does not include income passed thru to the shareholders.

Source: Information Technology Division, Georgia Department of Revenue

Table 5.2

CY2008 Foreign Corporation Income Tax Returns by Taxable Income Class

	Number of Returns	Percent of Returns	Net Taxable Income ⁽¹⁾	Percent of Net Taxable Income
\$0 or Less	40,974	77.52%	\$ -	0.00%
\$1 - \$5,000	2,698	5.10%	\$ 4,242,870	0.05%
\$5,000 - \$10,000	896	1.70%	\$ 6,374,081	0.08%
\$10,000 - \$25,000	1,384	2.62%	\$ 21,871,195	0.27%
\$25,000 - \$50,000	1,148	2.17%	\$ 39,796,391	0.49%
\$50,000 - \$100,000	1,116	2.11%	\$ 76,002,988	0.94%
\$100,000 - \$250,000	1,492	2.82%	\$ 229,221,576	2.82%
\$250,000 - \$500,000	943	1.78%	\$ 317,072,074	3.90%
\$500,000 - \$1,000,000	787	1.49%	\$ 523,201,409	6.44%
Over \$1,000,000	1,420	2.69%	\$ 6,901,930,457	85.00%
Total	52,858	100.00%	\$ 8,119,713,041	100.00%

Note: Figures represent 96.5% of returns processed as of November 2010.

⁽¹⁾ For S-Corporations, this report only includes income taxed at the S-Corporation level. It does not include income passed thru to the shareholders.

Source: Information Technology Division, Georgia Department of Revenue

Table 5.3
CY2008 Corporation Income Tax Returns by Taxable Income Class

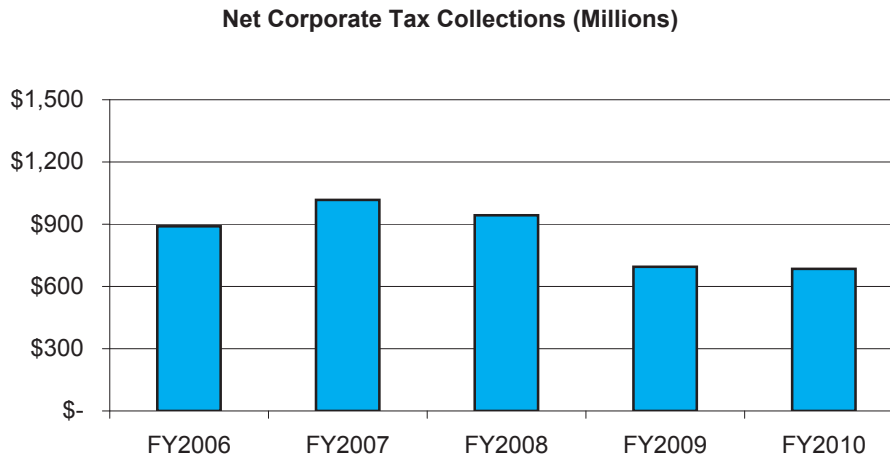
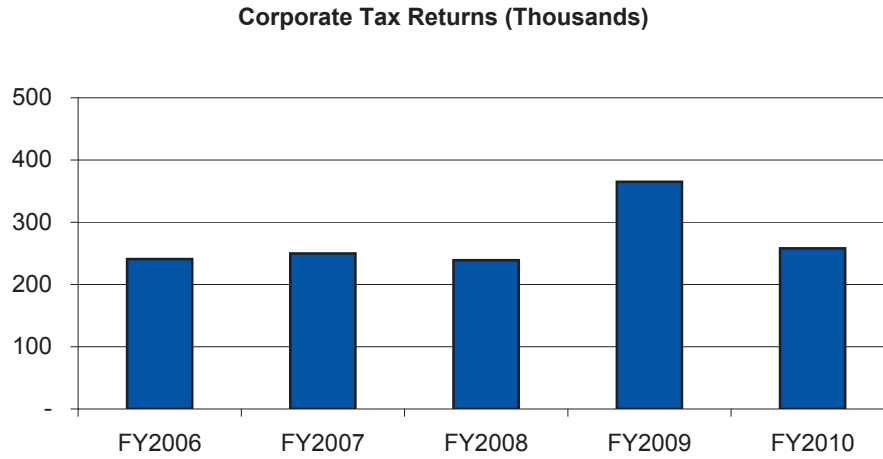
	Number of Returns	Percent of Returns	Net Taxable Income ⁽¹⁾	Percent of Net Taxable Income
\$0 or Less	229,845	89.47%	\$ -	0.00%
\$1 - \$5,000	8,162	3.18%	\$ 13,126,317	0.13%
\$5,000 - \$10,000	2,606	1.01%	\$ 18,607,436	0.18%
\$10,000 - \$25,000	3,865	1.50%	\$ 61,789,377	0.61%
\$25,000 - \$50,000	3,035	1.18%	\$ 107,391,744	1.06%
\$50,000 - \$100,000	2,595	1.01%	\$ 175,217,292	1.73%
\$100,000 - \$250,000	2,450	0.95%	\$ 369,468,146	3.65%
\$250,000 - \$500,000	1,418	0.55%	\$ 459,535,023	4.53%
\$500,000 - \$1,000,000	1,072	0.42%	\$ 679,143,192	6.70%
Over \$1,000,000	1,854	0.72%	\$ 8,249,019,860	81.41%
Total	256,902	100.00%	\$ 10,133,298,387	100.00%

Note: Figures represent 96.5% of returns processed as of November 2010.

⁽¹⁾ For S-Corporations, this report only includes income taxed at the S-Corporation level. It does not include income passed thru to the shareholders.

Source: Information Technology Division, Georgia Department of Revenue

Table 6
Net Corporate Tax Collections and Returns Processed Annually



	FY2006	FY2007	FY2008	FY2009	FY2010
■ Corporate Tax Returns (Thousands)	241	250	239	365	258
■ Net Corporate Tax Collections (Millions)	\$ 890	\$ 1,017	\$ 943	\$ 695	\$ 685

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
FY2010 Motor Fuel and Motor Carrier Detailed Revenue Data

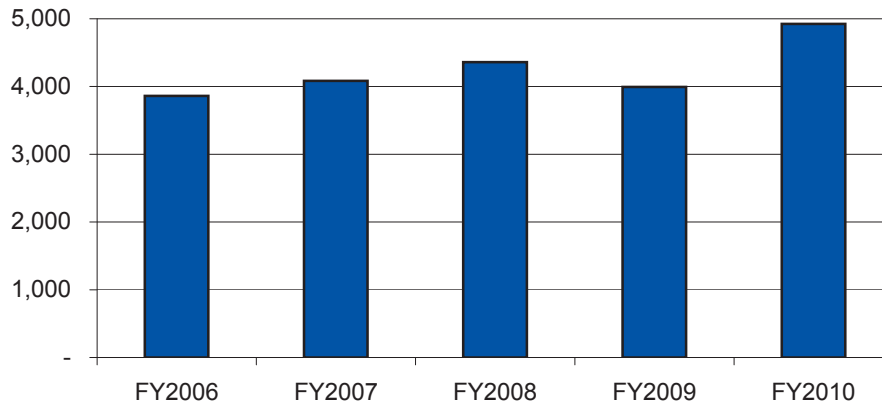
Gross Taxable Gallonage by Product (Thousands)	
Gasoline	5,054,832
Diesel	1,410,446
Special Fuel	2,233
Aviation	5,188
Other: Propane (LPG)	4,706
Total Motor Fuel Gallons	6,477,405
Motor Fuel Collections by Product (Unaudited, Thousands)	
Aviation	\$ 42
Gasoline	\$ 357,136
Special Fuel	\$ 770
Diesel Operators - Bonded	\$ 98,043
Other: (Undistributed by Fuel Type)	\$ 2,584
Penalties and Interest	\$ 325
Sub Total Motor Fuel Collections	\$ 458,900
Less:	
Expenses to Collect	
Vendor Compensation	\$ 1,157
Refunds	
Retail, Dealer and Agriculture	\$ (23,085)
Total Expenses and Refunds	\$ (24,242)
Motor Fuel Tax Revenue (Net of Commissions and Refunds)	\$ 434,658
Prepaid Motor Fuel State Taxes	
Prepaid Motor Fuel State Tax	\$ 385,242
Motor Carrier Revenue	
Motor Carrier Mileage Tax	\$ 13,795
Adjustments (Motor Carrier Citations)	\$ -
Total Motor Carrier Revenue	\$ 13,795

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

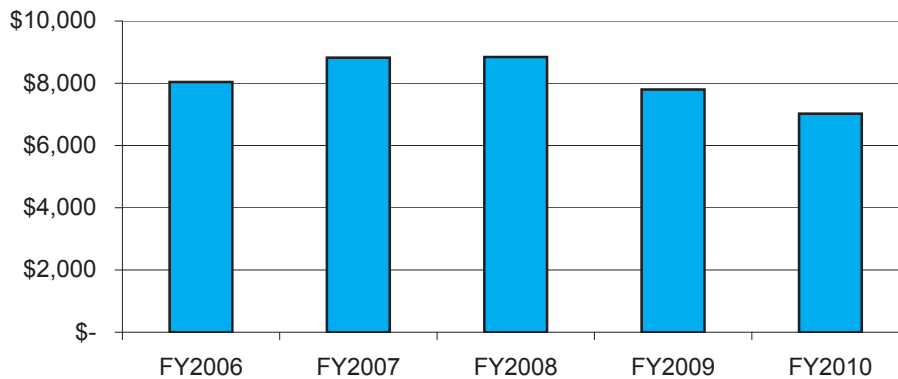
Table 8

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

Number of Individual Income Tax Returns Processed (Thousands)



Net Individual Income Tax Collections (Millions)



	FY2006	FY2007	FY2008	FY2009	FY2010
Number of Individual Returns Processed (Thousands) ⁽ⁱ⁾	3,861	4,084	4,360	3,993	4,925
Net Individual Income Tax Collections (Millions)	\$ 8,041	\$ 8,821	\$ 8,845	\$ 7,801	\$ 7,022

Note: Return and collection figures of FY2007, FY2008, FY2009 and FY2010 are unaudited.

⁽ⁱ⁾ FY2009 figure has been restated. FY2010 figure is high, compared to prior years due to the budget cut backs in FY2009 - backlog of returns processed in FY2010.

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

	FY2006	FY2007	FY2008	FY2009	FY2010
Total Individual Personal Income ⁽ⁱ⁾					
Amount (Millions)	\$ 300,891	\$ 318,950	\$ 329,555	\$ 326,970	\$ 342,406
Change from Prior Year (%)	5.87%	6.00%	3.32%	-0.78%	4.72%
Individual Income Tax Receipts					
Net Amount (Millions)	\$ 8,041	\$ 8,821	\$ 8,845	\$ 7,801	\$ 7,022
Change from Prior Year (%)	10.44%	9.70%	0.27%	-11.80%	-9.99%
Income Elasticity Ratio ⁽ⁱⁱ⁾	1.779	1.616	0.082	15.048	(2.115)

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

⁽ⁱ⁾ Individual Income amounts are estimated figures that are restated every quarter.

⁽ⁱⁱ⁾ Ratio of 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.

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 November 2010)

Table 10
Growth Trend of Individual Income Tax (Thousands)

	CY2004	CY2005	CY2006	CY2007	CY2008
Number of Returns	3,776	3,836	4,045	4,273	4,230
Adjusted Gross Income ⁽ⁱ⁾	\$ 165,421,204	\$ 172,975,112	\$ 193,127,039	\$ 202,746,898	\$ 192,294,583
Taxable Net Income	\$ 122,448,097	\$ 129,060,396	\$ 144,979,006	\$ 151,026,391	\$ 140,015,944
Tax Liability	\$ 6,712,680	\$ 7,100,396	\$ 8,026,610	\$ 8,373,271	\$ 7,716,095
Annual Numerical Increase					
Number of Returns	86	60	209	228	(43)
Adjusted Gross Income ⁽ⁱ⁾	\$ 11,650,011	\$ 7,553,908	\$ 20,151,927	\$ 9,619,859	\$ (10,452,315)
Taxable Net Income	\$ 10,419,546	\$ 6,612,299	\$ 15,918,610	\$ 6,047,385	\$ (11,010,447)
Tax Liability	\$ 607,836	\$ 387,716	\$ 926,214	\$ 346,661	\$ (657,176)
Annual Percentage Increase/Decrease					
Number of Returns	2.35%	1.57%	5.47%	5.64%	-1.01%
Adjusted Gross Income ⁽ⁱ⁾	7.58%	4.57%	11.65%	4.98%	-5.16%
Taxable Net Income	9.30%	5.40%	12.33%	4.17%	-7.29%
Tax Liability	9.96%	5.78%	13.04%	4.32%	-7.85%

Note: ⁽ⁱ⁾ Numbers only reflect data from full-year resident returns.

Source: Information Technology Division, Georgia Department of Revenue (CY2008 information accessed November 2010)

Table 11
CY2008 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	7	0%	\$ 15,365,561	11%	\$ 2,353	\$ 920,307
Over 500,000	14	0%	\$ 7,667,289	5%	\$ 564	\$ 456,614
Over 100,000	395	9%	\$ 48,666,719	35%	\$ 123	\$ 2,820,540
Over 50,000	699	17%	\$ 33,274,767	24%	\$ 48	\$ 1,829,639
Over 30,000	646	15%	\$ 15,536,850	11%	\$ 24	\$ 790,915
Over 25,000	245	6%	\$ 3,796,566	3%	\$ 15	\$ 176,572
Over 20,000	279	7%	\$ 3,270,692	2%	\$ 12	\$ 140,485
Over 15,000	312	7%	\$ 2,460,533	2%	\$ 8	\$ 92,546
Over 14,000	67	2%	\$ 371,827	0%	\$ 6	\$ 12,274
Over 13,000	67	2%	\$ 317,988	0%	\$ 5	\$ 9,982
Over 12,000	76	2%	\$ 281,715	0%	\$ 4	\$ 8,154
Over 11,000	69	2%	\$ 227,949	0%	\$ 3	\$ 6,325
Over 10,000	66	2%	\$ 189,252	0%	\$ 3	\$ 4,909
Over 9,000	70	2%	\$ 161,222	0%	\$ 2	\$ 3,735
Over 8,000	75	2%	\$ 128,547	0%	\$ 2	\$ 2,631
Over 7,000	66	2%	\$ 89,361	0%	\$ 1	\$ 1,616
Over 6,000	65	2%	\$ 56,478	0%	\$ 1	\$ 827
Over 5,000	67	2%	\$ 21,151	0%	\$ 0	\$ 214
Over 4,000	67	2%	\$ 449	0%	\$ 0	\$ (16)
Over 3,000	67	2%	\$ 94	0%	\$ 0	\$ 1
Over 2,000	63	1%	\$ 45	0%	\$ 0	\$ (0)
Over 1,000	59	1%	\$ 18	0%	\$ 0	\$ 0
Under 1,000	690	16%	\$ 8,130,871	6%	\$ 12	\$ 437,826
Totals	4,230	100%	\$ 140,015,944	100%	\$ 3,185	\$ 7,716,095

Note:

⁽ⁱ⁾ Numbers only reflect data from full- year returns.

⁽ⁱⁱ⁾ Does not include the additional standard deduction for those 65 and older or blind.

⁽ⁱⁱⁱ⁾ Prior year returns filed during current year.

Source: Information Technology Division, Georgia Department of Revenue

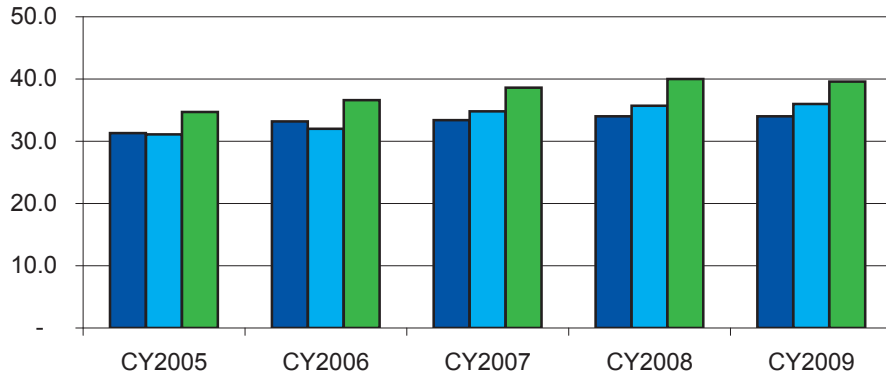
Number of Returns with no Net Taxable Income	Percent of Total Returns	Average Tax	Exemptions
35	0%	\$140,957	7,646
57	0%	\$ 33,565	17,502
892	0%	\$ 7,132	444,693
3,660	0%	\$ 2,617	631,820
13,761	0%	\$ 1,225	561,200
11,029	0%	\$ 720	244,500
18,264	0%	\$ 504	278,426
31,169	1%	\$ 297	296,448
7,994	0%	\$ 183	63,084
10,864	0%	\$ 150	62,014
12,076	0%	\$ 107	79,506
10,667	0%	\$ 91	60,187
22,490	1%	\$ 74	49,055
21,075	1%	\$ 53	47,334
20,328	0%	\$ 35	45,848
29,309	1%	\$ 25	32,716
26,677	1%	\$ 13	27,771
25,734	1%	\$ 3	24,501
66,298	2%	\$ -	21,586
67,065	2%	\$ -	17,933
62,845	1%	\$ -	13,394
59,336	1%	\$ -	10,155
415,904	10%	\$ 635	297,462
937,529	22%	\$188,386	3,334,781

Title of Field	Number of Returns (Thousands)	Amount (Thousands)
Federal AGI	4,147	\$ 313,014,508
ADJ to FED ⁽ⁱ⁾	99	\$ 1,233,382
ADJ to FED ⁽ⁱ⁾	731	\$ (16,996,104)
Georgia AGI ⁽ⁱ⁾	3,596	\$ 192,294,583
Itemized Deductions ⁽ⁱ⁾	1,545	\$ 37,618,536
Standard Deductions ⁽ⁱ⁾⁽ⁱⁱ⁾	2,333	\$ 5,735,321
Withheld	3,574	\$ 8,109,479
CR from EST	177	\$ 1,309,457
Low Income Credit	1,121	\$ 27,477
Total Credit	4,872	\$ 9,335,353
Taxpayer over 65	417	

Returns Received for Other Years ⁽ⁱⁱⁱ⁾	Number of Returns (Thousands)	Amount (Thousands)
Total Returns	186	\$ -
Total Tax	46	\$ 622,108
Total Withheld	119	\$ 304,460
Other Penalty	17	\$ 2,060

Filing Status	Full Year Resident (Thousands)	Part Year Resident (Thousands)	Non-Resident (Thousands)	Totals (Thousands)
Head of Household	821	18	22	861
Married Filing Joint	1,431	46	118	1,595
Married Filing Separate	79	4	18	101
Single	1,541	61	71	1,673
Total	3,872	129	229	4,230

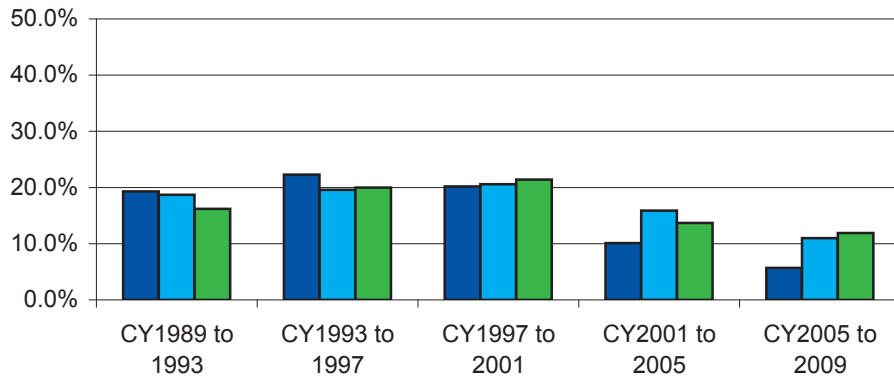
Table 12
Georgia, Southeast and United States Per Capita Income (Thousands)



	CY2005	CY2006	CY2007	CY2008	CY2009
■ Georgia	31.3	33.2	33.4	34.0	34.0
■ Southeast	31.1	32.0	34.8	35.7	36.0
■ United States	34.7	36.6	38.6	40.0	39.6

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

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

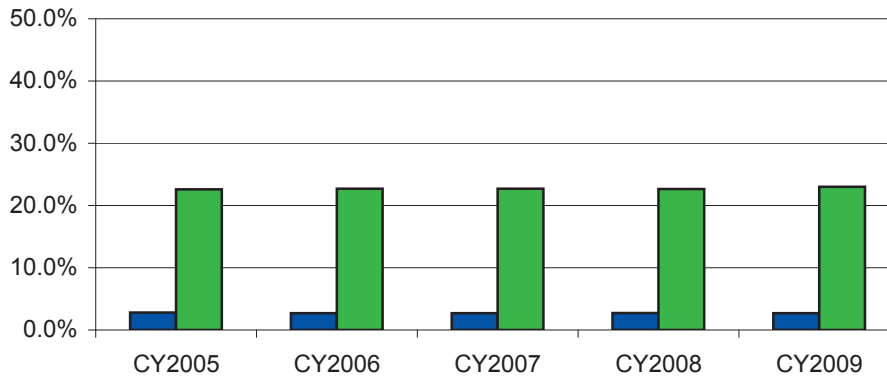


	CY1989 to 1993	CY1993 to 1997	CY1997 to 2001	CY2001 to 2005	CY2005 to 2009
■ Georgia	19.3%	22.3%	20.2%	10.1%	5.7%
■ Southeast	18.7%	19.6%	20.6%	15.9%	11.0%
■ United States	16.2%	20.0%	21.4%	13.7%	11.9%

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

Table 14

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

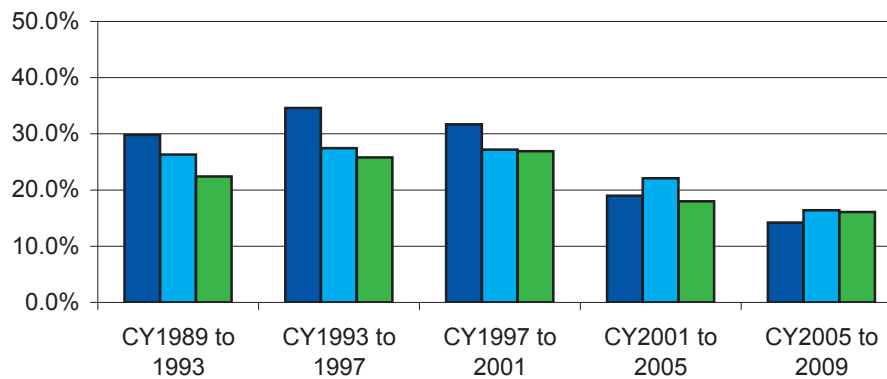


	CY2005	CY2006	CY2007	CY2008	CY2009
■ Georgia	2.8%	2.7%	2.7%	2.7%	2.7%
■ Southeast	22.6%	22.7%	22.7%	22.6%	23.0%

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

Table 15

Total Individual Income Percent Increase Comparison by Five Years Periods



	CY1989 to 1993	CY1993 to 1997	CY1997 to 2001	CY2001 to 2005	CY2005 to 2009
■ Georgia	29.8%	34.6%	31.7%	19.0%	14.2%
■ Southeast	26.3%	27.5%	27.2%	22.1%	16.4%
■ United States	22.4%	25.8%	26.9%	18.0%	16.1%

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

Table 16
CY2008 Individual Income Tax Data by County of Residence

County	2008 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)
Appling	18,044	6,857	38	\$ 228,862
Atkinson	8,198	2,936	36	\$ 77,464
Bacon	10,532	4,014	38	\$ 127,029
Baker	3,772	1,300	34	\$ 39,290
Baldwin	46,950	16,496	35	\$ 569,900
Banks	16,665	7,202	43	\$ 251,661
Barrow	70,255	27,581	39	\$ 1,094,597
Bartow	94,999	39,837	42	\$ 1,625,372
Ben Hill	17,665	6,514	37	\$ 200,322
Berrien	17,022	6,584	39	\$ 207,696
Bibb	155,079	65,662	42	\$ 2,592,399
Bleckley	12,777	4,611	36	\$ 172,165
Brantley	15,496	6,297	41	\$ 198,080
Brooks	16,481	5,863	36	\$ 175,305
Bryan	31,301	12,353	39	\$ 605,478
Bulloch	67,795	23,348	34	\$ 869,441
Burke	22,840	9,287	41	\$ 281,239
Butts	24,388	9,085	37	\$ 321,409
Calhoun	6,152	2,106	34	\$ 59,131
Camden	47,973	16,695	35	\$ 604,301
Candler	10,495	3,948	38	\$ 131,161
Carroll	113,781	42,389	37	\$ 1,830,903
Catoosa	63,215	23,899	38	\$ 930,831
Charlton	10,833	3,294	30	\$ 105,122

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns (Actual)	
\$ 33,376	\$ 148,694	\$ 7,850	\$ 1,145	123
\$ 26,384	\$ 45,718	\$ 2,282	\$ 777	137
\$ 31,647	\$ 84,119	\$ 4,432	\$ 1,104	133
\$ 30,223	\$ 26,480	\$ 1,384	\$ 1,064	122
\$ 34,548	\$ 373,583	\$ 19,901	\$ 1,206	94
\$ 34,943	\$ 164,999	\$ 8,743	\$ 1,214	369
\$ 39,687	\$ 713,913	\$ 38,116	\$ 1,382	381
\$ 40,801	\$ 1,052,940	\$ 56,632	\$ 1,422	262
\$ 30,752	\$ 130,240	\$ 6,810	\$ 1,045	81
\$ 31,546	\$ 139,101	\$ 7,322	\$ 1,112	128
\$ 39,481	\$ 1,768,249	\$ 96,176	\$ 1,465	73
\$ 37,338	\$ 119,093	\$ 6,403	\$ 1,389	114
\$ 31,456	\$ 131,808	\$ 6,858	\$ 1,089	253
\$ 29,900	\$ 115,340	\$ 6,021	\$ 1,027	170
\$ 49,015	\$ 424,574	\$ 23,349	\$ 1,890	467
\$ 37,238	\$ 587,404	\$ 31,623	\$ 1,354	249
\$ 30,283	\$ 178,593	\$ 9,271	\$ 998	126
\$ 35,378	\$ 202,196	\$ 10,688	\$ 1,176	207
\$ 28,078	\$ 42,420	\$ 2,199	\$ 1,044	87
\$ 36,197	\$ 415,687	\$ 22,199	\$ 1,330	338
\$ 33,222	\$ 87,786	\$ 4,668	\$ 1,182	197
\$ 43,193	\$ 1,268,750	\$ 69,210	\$ 1,633	218
\$ 38,949	\$ 646,071	\$ 34,768	\$ 1,455	236
\$ 31,913	\$ 69,565	\$ 3,641	\$ 1,105	148

Table 16 Continued

CY2008 Individual Income Tax Data by County of Residence

County	2008 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)
Chatham	251,151	107,841	43	\$ 4,816,863
Chattahoochee	13,774	1,454	11	\$ 31,208
Chattooga	26,845	9,641	36	\$ 304,405
Cherokee	210,115	87,701	42	\$ 5,063,370
Clarke	115,154	41,158	36	\$ 1,602,781
Clay	3,164	1,271	40	\$ 34,737
Clayton	276,009	107,170	39	\$ 3,305,966
Clinch	7,089	2,482	35	\$ 77,114
Cobb	704,822	309,881	44	\$ 19,008,434
Coffee	40,742	14,771	36	\$ 525,366
Colquitt	45,410	16,808	37	\$ 546,270
Columbia	110,491	47,671	43	\$ 2,640,262
Cook	16,581	6,664	40	\$ 212,816
Coweta	123,416	50,381	41	\$ 2,537,214
Crawford	12,553	4,833	39	\$ 164,971
Crisp	22,233	8,333	37	\$ 271,362
Dade	16,132	5,786	36	\$ 206,153
Dawson	22,104	8,922	40	\$ 448,625
Decatur	28,754	10,662	37	\$ 351,947
Dekalb	740,426	300,380	41	\$ 14,894,219
Dodge	19,764	7,412	38	\$ 230,388
Dooly	11,517	4,309	37	\$ 168,192
Dougherty	95,322	36,761	39	\$ 1,263,221
Douglas	128,111	52,589	41	\$ 2,267,688

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns (Actual)	
\$ 44,666	\$ 3,422,447	\$ 188,343	\$ 1,746	155
\$ 21,464	\$ 21,901	\$ 1,099	\$ 756	82
\$ 31,574	\$ 205,841	\$ 10,817	\$ 1,122	92
\$ 57,734	\$ 3,526,712	\$ 196,240	\$ 2,238	536
\$ 38,942	\$ 1,120,156	\$ 60,771	\$ 1,477	137
\$ 27,330	\$ 28,542	\$ 1,510	\$ 1,188	151
\$ 30,848	\$ 1,928,058	\$ 98,310	\$ 917	91
\$ 31,069	\$ 50,516	\$ 2,643	\$ 1,065	113
\$ 61,341	\$ 13,834,984	\$ 779,825	\$ 2,517	236
\$ 35,567	\$ 356,003	\$ 19,043	\$ 1,289	189
\$ 32,501	\$ 357,468	\$ 18,806	\$ 1,119	136
\$ 55,385	\$ 1,917,462	\$ 106,804	\$ 2,240	365
\$ 31,935	\$ 142,584	\$ 7,481	\$ 1,123	155
\$ 50,361	\$ 1,739,633	\$ 95,637	\$ 1,898	429
\$ 34,134	\$ 108,469	\$ 5,706	\$ 1,181	248
\$ 32,565	\$ 178,116	\$ 9,443	\$ 1,133	122
\$ 35,630	\$ 144,932	\$ 7,743	\$ 1,338	215
\$ 50,283	\$ 306,893	\$ 16,947	\$ 1,899	508
\$ 33,010	\$ 229,147	\$ 12,139	\$ 1,139	133
\$ 49,585	\$ 10,458,818	\$ 578,097	\$ 1,925	145
\$ 31,083	\$ 149,629	\$ 7,836	\$ 1,057	125
\$ 39,033	\$ 119,018	\$ 6,466	\$ 1,501	198
\$ 34,363	\$ 824,825	\$ 43,901	\$ 1,194	60
\$ 43,121	\$ 1,478,505	\$ 79,763	\$ 1,517	227

Table 16 Continued

CY2008 Individual Income Tax Data by County of Residence

County	2008 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)
Early	11,698	4,062	35	\$ 138,145
Echols	4,190	1,166	28	\$ 37,363
Effingham	52,110	20,386	39	\$ 922,506
Elbert	20,575	8,495	41	\$ 259,036
Emanuel	22,973	8,785	38	\$ 251,257
Evans	11,587	4,210	36	\$ 134,792
Fannin	22,701	9,093	40	\$ 269,312
Fayette	106,398	45,906	43	\$ 3,191,638
Floyd	95,696	38,929	41	\$ 1,513,289
Forsyth	168,098	63,926	38	\$ 4,963,887
Franklin	21,804	9,529	44	\$ 283,381
Fulton	1,013,356	393,323	39	\$ 30,667,218
Gilmer	28,918	10,737	37	\$ 369,171
Glascock	2,790	1,012	36	\$ 34,786
Glynn	76,044	33,159	44	\$ 1,522,482
Gordon	52,964	21,598	41	\$ 785,047
Grady	25,056	8,606	34	\$ 290,562
Greene	15,765	6,835	43	\$ 396,272
Gwinnett	790,519	325,674	41	\$ 16,922,437
Habersham	42,975	16,669	39	\$ 619,749
Hall	184,731	75,168	41	\$ 3,570,501
Hancock	9,524	3,372	35	\$ 89,393
Haralson	28,849	11,254	39	\$ 409,870
Harris	29,535	12,453	42	\$ 678,661

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 (Actual)	
\$ 34,009	\$ 94,453	\$ 5,040	\$ 1,241	88
\$ 32,043	\$ 25,155	\$ 1,317	\$ 1,129	343
\$ 45,252	\$ 629,726	\$ 34,180	\$ 1,677	445
\$ 30,493	\$ 168,604	\$ 8,823	\$ 1,039	90
\$ 28,601	\$ 158,292	\$ 8,176	\$ 931	108
\$ 32,017	\$ 88,464	\$ 4,660	\$ 1,107	145
\$ 29,618	\$ 168,661	\$ 8,912	\$ 980	190
\$ 69,526	\$ 2,275,718	\$ 128,826	\$ 2,806	338
\$ 38,873	\$ 1,017,725	\$ 55,007	\$ 1,413	108
\$ 77,651	\$ 3,595,076	\$ 204,122	\$ 3,193	1,172
\$ 29,739	\$ 188,067	\$ 9,914	\$ 1,040	132
\$ 77,970	\$ 23,241,431	\$ 1,330,078	\$ 3,382	256
\$ 34,383	\$ 242,727	\$ 12,969	\$ 1,208	286
\$ 34,374	\$ 23,437	\$ 1,243	\$ 1,228	114
\$ 45,915	\$ 1,045,909	\$ 57,657	\$ 1,739	171
\$ 36,348	\$ 508,917	\$ 26,952	\$ 1,248	164
\$ 33,763	\$ 193,535	\$ 10,248	\$ 1,191	160
\$ 57,977	\$ 303,122	\$ 17,167	\$ 2,512	389
\$ 51,961	\$ 11,550,449	\$ 638,016	\$ 1,959	328
\$ 37,180	\$ 410,105	\$ 21,979	\$ 1,319	184
\$ 47,500	\$ 2,390,276	\$ 130,867	\$ 1,741	290
\$ 26,510	\$ 51,636	\$ 2,576	\$ 764	95
\$ 36,420	\$ 274,164	\$ 14,685	\$ 1,305	165
\$ 54,498	\$ 472,516	\$ 26,197	\$ 2,104	404

Table 16 Continued

CY2008 Individual Income Tax Data by County of Residence

County	2008 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)
Hart	24,252	10,116	42	\$ 316,975
Heard	11,561	4,074	35	\$ 138,936
Henry	190,529	80,962	42	\$ 3,828,141
Houston	133,470	57,237	43	\$ 2,338,473
Irwin	10,303	3,605	35	\$ 126,220
Jackson	62,224	23,931	38	\$ 1,045,068
Jasper	13,869	5,804	42	\$ 225,973
Jeff Davis	13,462	5,483	41	\$ 167,032
Jefferson	16,409	7,734	47	\$ 227,283
Jenkins	8,472	3,114	37	\$ 81,130
Johnson	9,435	3,048	32	\$ 86,972
Jones	27,684	11,470	41	\$ 476,657
Lamar	17,363	7,002	40	\$ 236,685
Lanier	8,320	2,719	33	\$ 80,367
Laurens	47,986	19,967	42	\$ 696,109
Lee	33,804	13,474	40	\$ 606,927
Liberty	58,871	17,995	31	\$ 568,782
Lincoln	8,003	3,222	40	\$ 107,175
Long	11,413	3,409	30	\$ 105,973
Lowndes	104,684	39,213	37	\$ 1,503,593
Lumpkin	27,195	10,683	39	\$ 410,496
Macon	13,303	4,199	32	\$ 129,767
Madison	28,009	11,688	42	\$ 403,865
Marion	7,011	2,768	39	\$ 91,043

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns (Actual)	
\$ 31,334	\$ 210,076	\$ 11,147	\$ 1,102	139
\$ 34,103	\$ 89,649	\$ 4,710	\$ 1,156	782
\$ 47,283	\$ 2,491,166	\$ 135,466	\$ 1,673	582
\$ 40,856	\$ 1,632,138	\$ 88,444	\$ 1,545	201
\$ 35,013	\$ 86,732	\$ 4,630	\$ 1,284	177
\$ 43,670	\$ 693,310	\$ 37,578	\$ 1,570	383
\$ 38,934	\$ 147,448	\$ 7,910	\$ 1,363	286
\$ 30,464	\$ 105,826	\$ 5,480	\$ 1,000	99
\$ 29,388	\$ 149,244	\$ 7,730	\$ 999	103
\$ 26,053	\$ 49,402	\$ 2,503	\$ 804	81
\$ 28,534	\$ 57,047	\$ 2,949	\$ 968	79
\$ 41,557	\$ 316,428	\$ 17,053	\$ 1,487	236
\$ 33,802	\$ 153,352	\$ 8,100	\$ 1,157	163
\$ 29,558	\$ 52,227	\$ 2,711	\$ 997	175
\$ 34,863	\$ 460,479	\$ 24,519	\$ 1,228	138
\$ 45,044	\$ 474,473	\$ 25,978	\$ 1,928	467
\$ 31,608	\$ 372,350	\$ 19,446	\$ 1,081	303
\$ 33,264	\$ 70,779	\$ 3,756	\$ 1,166	135
\$ 31,086	\$ 69,014	\$ 3,587	\$ 1,052	363
\$ 38,344	\$ 1,040,124	\$ 56,275	\$ 1,435	191
\$ 38,425	\$ 274,354	\$ 14,783	\$ 1,384	374
\$ 30,904	\$ 88,608	\$ 4,645	\$ 1,106	73
\$ 34,554	\$ 272,491	\$ 14,466	\$ 1,238	169
\$ 32,891	\$ 62,059	\$ 3,267	\$ 1,180	201

Table 16 Continued

CY2008 Individual Income Tax Data by County of Residence

County	2008 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)
McDuffie	21,781	9,071	42	\$ 303,399
McIntosh	11,480	4,669	41	\$ 158,422
Meriwether	22,931	8,629	38	\$ 270,255
Miller	6,214	2,175	35	\$ 78,936
Mitchell	23,989	8,486	35	\$ 253,928
Monroe	25,215	10,672	42	\$ 521,296
Montgomery	8,900	3,465	39	\$ 120,373
Morgan	18,600	7,733	42	\$ 383,111
Murray	40,540	14,535	36	\$ 487,166
Muscogee	186,646	74,139	40	\$ 3,001,390
Newton	98,385	38,786	39	\$ 1,532,032
Oconee	32,528	14,151	44	\$ 988,209
Oglethorpe	14,235	5,726	40	\$ 206,046
Paulding	133,300	53,558	40	\$ 2,516,642
Peach	27,036	10,358	38	\$ 368,231
Pickens	31,063	12,722	41	\$ 597,855
Pierce	18,176	7,283	40	\$ 257,899
Pike	17,578	7,168	41	\$ 316,329
Polk	42,081	16,477	39	\$ 537,581
Pulaski	9,778	3,662	37	\$ 129,039
Putnam	20,450	8,867	43	\$ 342,912
Quitman	2,685	760	28	\$ 17,980
Rabun	16,666	6,752	41	\$ 228,840
Randolph	7,156	2,810	39	\$ 73,239

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns (Actual)	
\$ 33,447	\$ 195,332	\$ 10,295	\$ 1,135	119
\$ 33,931	\$ 102,242	\$ 5,421	\$ 1,161	211
\$ 31,319	\$ 169,151	\$ 8,786	\$ 1,018	99
\$ 36,292	\$ 53,205	\$ 2,854	\$ 1,312	105
\$ 29,923	\$ 164,028	\$ 8,474	\$ 999	121
\$ 48,847	\$ 356,991	\$ 19,662	\$ 1,842	322
\$ 34,740	\$ 86,376	\$ 4,623	\$ 1,334	210
\$ 49,542	\$ 264,500	\$ 14,662	\$ 1,896	299
\$ 33,517	\$ 321,954	\$ 16,760	\$ 1,153	152
\$ 40,483	\$ 2,073,344	\$ 112,856	\$ 1,522	124
\$ 39,500	\$ 962,341	\$ 51,284	\$ 1,322	333
\$ 69,833	\$ 720,628	\$ 40,788	\$ 2,882	561
\$ 35,984	\$ 135,295	\$ 7,185	\$ 1,255	238
\$ 46,989	\$ 1,647,947	\$ 89,206	\$ 1,666	711
\$ 35,550	\$ 241,571	\$ 12,876	\$ 1,243	130
\$ 46,994	\$ 410,310	\$ 22,582	\$ 1,775	314
\$ 35,411	\$ 175,118	\$ 9,385	\$ 1,289	231
\$ 44,131	\$ 209,912	\$ 11,399	\$ 1,590	320
\$ 32,626	\$ 351,705	\$ 18,498	\$ 1,123	110
\$ 35,237	\$ 87,143	\$ 4,663	\$ 1,273	128
\$ 38,673	\$ 225,190	\$ 12,155	\$ 1,371	256
\$ 23,658	\$ 11,236	\$ 565	\$ 743	153
\$ 33,892	\$ 148,101	\$ 7,939	\$ 1,176	199
\$ 26,064	\$ 54,969	\$ 2,840	\$ 1,011	79

Table 16 Continued

CY2008 Individual Income Tax Data by County of Residence

County	2008 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)
Richmond	199,311	77,646	39	\$ 2,477,686
Rockdale	83,400	34,321	41	\$ 1,466,264
Schley	4,277	1,588	37	\$ 62,542
Screven	15,076	5,900	39	\$ 348,260
Seminole	9,101	3,566	39	\$ 114,370
Spalding	64,089	26,096	41	\$ 894,821
Stephens	25,566	10,638	42	\$ 355,096
Stewart	4,572	1,601	35	\$ 41,766
Sumter	32,307	12,063	37	\$ 385,148
Talbot	6,412	2,560	40	\$ 75,549
Taliaferro	1,826	635	35	\$ 15,207
Tattnall	23,263	7,346	32	\$ 233,193
Taylor	8,707	3,291	38	\$ 103,104
Telfair	13,235	4,011	30	\$ 113,337
Terrell	10,268	3,820	37	\$ 122,219
Thomas	45,849	18,199	40	\$ 724,020
Tift	42,554	16,082	38	\$ 572,059
Toombs	28,083	10,461	37	\$ 374,264
Towns	10,984	4,457	41	\$ 133,856
Treutlen	6,995	2,280	33	\$ 66,210
Troup	64,119	25,775	40	\$ 1,008,710
Turner	9,341	3,773	40	\$ 100,514
Twiggs	10,204	3,928	38	\$ 113,730
Union	21,175	8,835	42	\$ 278,767

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns (Actual)	
\$ 31,910	\$ 1,652,158	\$ 87,450	\$ 1,126	66
\$ 42,722	\$ 947,062	\$ 51,228	\$ 1,493	162
\$ 39,384	\$ 42,598	\$ 2,281	\$ 1,436	195
\$ 59,027	\$ 276,315	\$ 15,670	\$ 2,656	302
\$ 32,072	\$ 76,697	\$ 4,074	\$ 1,142	117
\$ 34,290	\$ 575,033	\$ 30,452	\$ 1,167	100
\$ 33,380	\$ 244,162	\$ 13,111	\$ 1,233	96
\$ 26,087	\$ 26,273	\$ 1,326	\$ 828	50
\$ 31,928	\$ 249,251	\$ 13,122	\$ 1,088	89
\$ 29,511	\$ 46,255	\$ 2,370	\$ 926	108
\$ 23,948	\$ 9,260	\$ 466	\$ 734	48
\$ 31,744	\$ 152,853	\$ 8,030	\$ 1,093	139
\$ 31,329	\$ 66,275	\$ 3,454	\$ 1,050	108
\$ 28,256	\$ 71,295	\$ 3,679	\$ 917	67
\$ 31,995	\$ 78,285	\$ 4,087	\$ 1,070	92
\$ 39,784	\$ 506,515	\$ 27,535	\$ 1,513	145
\$ 35,571	\$ 378,237	\$ 20,203	\$ 1,256	129
\$ 35,777	\$ 249,952	\$ 13,402	\$ 1,281	126
\$ 30,033	\$ 86,951	\$ 4,668	\$ 1,047	241
\$ 29,039	\$ 41,290	\$ 2,122	\$ 931	114
\$ 39,135	\$ 668,904	\$ 35,988	\$ 1,396	122
\$ 26,640	\$ 62,785	\$ 3,228	\$ 855	100
\$ 28,954	\$ 72,271	\$ 3,709	\$ 944	112
\$ 31,553	\$ 183,276	\$ 9,899	\$ 1,120	322

Table 16 Continued

CY2008 Individual Income Tax Data by County of Residence

County	2008 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)
Upson	27,484	11,104	40	\$ 344,818
Walker	64,869	25,348	39	\$ 857,793
Walton	85,872	32,912	38	\$ 1,497,278
Ware	35,984	13,947	39	\$ 450,247
Warren	5,823	2,494	43	\$ 68,744
Washington	20,874	8,059	39	\$ 325,198
Wayne	29,535	10,381	35	\$ 369,655
Webster	2,200	945	43	\$ 28,324
Wheeler	6,885	1,793	26	\$ 49,886
White	25,122	10,234	41	\$ 363,313
Whitfield	93,748	39,236	42	\$ 1,554,739
Wilcox	8,791	2,485	28	\$ 72,693
Wilkes	10,314	4,089	40	\$ 126,927
Wilkinson	10,013	4,037	40	\$ 126,900
Worth	21,322	8,229	39	\$ 278,774
Other	-	352,807	-	\$ 5,314,368
Total	9,697,838	4,229,929	40	\$ 192,294,583

Net Total Average

Sources: Population Division, U.S. Census Bureau and Information Technology Division, Georgia Department of Revenue (Report accessed November 2010)

Adjusted Gross Income Less Deficit	Net Taxable Income (Thousands)	Amount of Tax Liability		Total AGI Growth Index 1987=100
		Total (Thousands)	Average Per Returns (Actual)	
\$ 31,054	\$ 229,283	\$ 12,066	\$ 1,087	80
\$ 33,841	\$ 588,929	\$ 31,261	\$ 1,233	107
\$ 45,493	\$ 981,688	\$ 53,387	\$ 1,622	402
\$ 32,283	\$ 309,084	\$ 16,533	\$ 1,185	80
\$ 27,564	\$ 42,915	\$ 2,186	\$ 876	99
\$ 40,352	\$ 223,997	\$ 12,135	\$ 1,506	139
\$ 35,609	\$ 245,875	\$ 13,128	\$ 1,265	150
\$ 29,972	\$ 18,446	\$ 948	\$ 1,003	140
\$ 27,823	\$ 30,627	\$ 1,563	\$ 872	102
\$ 35,501	\$ 236,590	\$ 12,695	\$ 1,241	290
\$ 39,625	\$ 1,024,755	\$ 54,891	\$ 1,399	107
\$ 29,253	\$ 47,556	\$ 2,471	\$ 994	84
\$ 31,041	\$ 84,906	\$ 4,471	\$ 1,093	59
\$ 31,434	\$ 81,255	\$ 4,234	\$ 1,049	56
\$ 33,877	\$ 183,990	\$ 9,716	\$ 1,181	148
\$ 39,783	\$ 9,628,584	\$ 524,436	\$ 1,486	298
	\$ 140,015,944	\$ 7,716,095		220
\$ 45,460			\$ 1,824	

Electronic Services / Registration and Licensing / Systems Control Unit

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 was 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.

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.

Systems Control Unit

This unit maintains the schedule of system interfaces to run computer job requests for reports used throughout the Department. They also keep records of the schedule for direct deposit and refunds to taxpayers. They maintain a report of charitable contributions and handles various reports to expedite financial transaction processes.

Table 17

CY2010 Electronic Filing Results vs. Paper Returns (Thousands)

	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	3,061	2,013	76	747	5,897
Paper returns	1,335	949	172	801	3,257
Total	4,396	2,962	248	1,548	9,154

Note: Individual Income Tax includes Amended returns.

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 railroad, and providing current use values and owner harvest timber values to county tax officials.

Local Government Services Highlights:

- *Approximately 5,600 students attended Property Tax administration, collection and assessment training.*
- *Distributed \$4.4 billion in Sales and Use Tax to local jurisdictions.*
- *Unclaimed Property Highlights*
 - *Deposits Received - \$119,088,322.75*
 - *Cash Claims Paid - \$23,714,620.26*
 - *Dividends Paid - \$95,817.58*
 - *Stock Proceeds - \$1,804,691.02*
 - *Shares Paid - 96,190.9969*
 - *Claims Paid - 6,383*
 - *Safe Deposit Boxes Returned - 46*
- *Conducted Performance Review of the County Board of Tax Assessors in the following counties:*
 - *Camden*
 - *Effingham*
 - *Pierce*

Local Government Services Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$ 8.0	\$ 12.0	\$ 14.0	\$ 17.2	\$ 25.6
Grants and Distribution					
• Local Sales Tax Distribution					
Total Local Sales Tax type (All counties combined)	457	467	465	470	471
Total returns (SUT) processed (Millions) ⁽ⁱ⁾	1.4	1.2	1.3	1.3	1.5
Distribution of Sales Tax revenues to local governments including MARTA (Billions)	\$ 3.7	\$ 4.7	\$ 4.8	\$ 4.6	\$ 4.4
• Homeowners Tax Relief Grants (HTRG) ⁽ⁱⁱ⁾					
Value of HTRG grants distributed (Millions)	\$ 418	\$ 425	\$ 429	\$ 429	\$ -
Number of local taxing jurisdictions receiving grants	430	430	440	454	-
Number of homesteads qualifying for grants (Millions)	7.3	7.3	7.1	7.4	-

Note:

⁽ⁱ⁾ FY2010 figure is higher than normal due to backlog of paper returns (due to budget reductions/lack of additional staff) at the end of FY2009 that were processed in early FY2010. Also the conversion to the new Integrated Tax System (ITS) in May 2009 contributed to backlog as well.

⁽ⁱⁱ⁾ Homeowners Tax Relief Grants (HTRG) was not funded for FY2010.

Source: Local Government Services Division, Georgia Department of Revenue

Local Government Services Division Seminars

Seminars	Date	Location	Attendees
Ad Valorem Tax Workshop	May 11, 2010	Athens	48
Advanced Auditing	November 16 - 18, 2009	Athens	14
Appraisal Procedures Manual/Digest Review	April 12 -14, 2010	Brunswick	19
Appeals Procedure Workshop	August 31 - September 2, 2009	Jesup	15
	November 16 - 18, 2009	Athens	40
	March 16 - 18, 2010	Dahlonega	19
Assessor Re-Certification	July 20 - 22, 2009	Brunswick	14
	November 18 - 20, 2009	Athens	11
Bankruptcy	August 25, 2009	Macon	27
	March 16, 2010	Columbus	28
Basic Accounting	February 8 - 10, 2010	Hapeville	20
Basic Mapping	November 16 - 18, 2009	Athens	14
Board of Equalization - 40-Hour Course	September 14 - 18, 2009	Savannah	24
	December 14 - 18, 2009	Macon	37
	January 25 - 29, 2010	Statesboro	16
	March 29 - April 2, 2010	Morrow	61
	June 21 - 25, 2010	Savannah	37
Board of Equalization - 8-Hour Update	July 14, 2009	Hapeville	54
	July 15, 2009	Hapeville	57
	August 12, 2009	Columbus	47
	August 13, 2009	Albany	38
	September 9, 2009	Statesboro	29
	September 10, 2009	Statesboro	18
	December 9, 2009	Hapeville	28
	December 10, 2009	Hapeville	28
	January 6, 2010	Vidalia	27

Local Government Services Division Seminars

Seminars	Date	Location	Attendees
Board of Equalization - 8-Hour Update Continued	January 20, 2010	Waycross	22
	January 21, 2010	Brunswick	21
	February 10, 2010	Tifton	41
	February 11, 2010	Tifton	38
	February 24, 2010	Hapeville	56
	February 25, 2010	Hapeville	50
	March 10, 2010	Macon	35
	March 11, 2010	Macon	37
	March 24, 2010	Savannah	32
	March 25, 2010	Savannah	41
	April 21, 2010	Blairsville	49
	April 22, 2010	Dahlonega	38
	May 5, 2010	Augusta	37
	May 6, 2010	Statesboro	8
	May 19, 2010	Lawrenceville	39
May 20, 2010	Athens	45	
June 2, 2010	Columbus	48	
June 3, 2010	Albany	45	
CAVEAT for Assessors	May 24 - 26, 2010	Athens	505
Commercial Vehicles and Motor Carrier Services	May 12, 2010	Athens	92
Constitutional Officers Joint Training	November 18, 2009	Savannah	30
Course I: Certification for Assessors	July 27 - 31, 2009	Tifton	24
	October 26 - 30, 2009	Dahlonega	38
	November 30 - December 4, 2009	Hapeville	37
	January 11 - 15, 2010	Augusta	16
	February 15 - 19, 2010	Savannah	25

Local Government Services Division Seminars

Seminars	Date	Location	Attendees
Course I: Certification for Assessors Continued	April 12 - 16, 2010	Albany	22
	June 7 - 11, 2010	Macon	28
Course IA: Assessment Fundamentals	September 14 - 18, 2009	Savannah	21
	November 16 - 20, 2009	Athens	11
	January 11 - 15, 2010	Macon	16
	March 8 - 12, 2010	Tifton	15
	May 3 - 7, 2010	Gainesville	21
Course II: Income Approach to Value	August 3 - 7, 2009	Macon	24
	November 30 - December 4, 2009	Dahlonega	25
	May 10 - 14, 2010	Tifton	18
Course III: Valuation of Personal Property	August 3 - 7, 2009	Macon	15
	November 16 - 20, 2009	Athens	24
	March 8 - 12, 2010	Albany	15
	June 14 - 20, 2010	Hapeville	23
Course IVA: Valuation of Urban Land	December 7 - 11, 2009	Oakwood	21
	April 19 - 23, 2010	Statesboro	12
Course IVB: Valuation of Rural Land	September 14 - 18, 2009	Hapeville	30
	November 16 - 20, 2009	Athens	12
	March 8 - 12, 2010	Statesboro	26
Course V: Cost Approach to Value	September 14 - 18, 2009	Hapeville	29
	November 16 - 20, 2009	Athens	11
	January 25 - 29, 2010	Macon	30
	June 7 - 11, 2010	Statesboro	21
Course VI: Management Development	November 16 - 20, 2009	Athens	16
	June 7 - 11, 2010	Hapeville	20
Creative Problem Solving	November 18 - 20, 2009	Athens	17

Local Government Services Division Seminars

Seminars	Date	Location	Attendees
Delinquent Tax Collections	January 12, 2010	McDonough	26
	May 12, 2010	Athens	125
Digest Submission	January 19, 2010	Hapeville	13
Digest Submission Continued	June 29, 2010	Augusta	17
Exempt Property Workshop	August 17 - 19, 2009	Tifton	42
	November 16 - 18, 2009	Athens	49
	February 1 - 3, 2010	Hapeville	39
	May 3 - 5, 2010	Macon	32
Exemptions	February 24, 2010	Lawrenceville	23
	May 11, 2010	Athens	50
	May 12, 2010	Athens	17
Final Accounting	March 24, 2010	Macon	14
Georgia Assessment Administration	August 17 - 21, 2009	Helen	32
	March 1 - 5, 2010	Hapeville	37
	May 10 - 14, 2010	Macon	33
Grant of Year's Support	November 18, 2009	Savannah	60
Leadership in Difficult Times	May 11, 2010	Athens	115
Legislative Update	May 11, 2010	Athens	333
Manufacturing Housing	November 18 - 20, 2009	Athens	16
Mobile Homes and Bankruptcy	August 11, 2009	Brunswick	34
Mobile Home Collections	May 12, 2010	Athens	73
Motor Vehicles	November 17, 2009	Savannah	87
Motor Vehicle - Fraud	May 11, 2010	Athens	51
Motor Vehicle - Insurance Compliance	May 11, 2010	Athens	67
	May 12, 2010	Athens	56
Motor Vehicle - Question and Answer	May 13, 2010	Athens	113

Local Government Services Division Seminars

Seminars	Date	Location	Attendees
Motor Vehicle - Registration and Licensing	May 12, 2010	Athens	125
Personnel / Human Resources Administration	August 12, 2009	Brunswick	35
Property Tax Question and Answer	May 13, 2010	Athens	171
Property Tax Workshop	November 17, 2009	Savannah	94
Regional Exams	October 6 - 8, 2009	Hapeville	104
	January 5 - 7, 2010	Hapeville	71
	April 13 - 14, 2010	Macon	84
	June 28 - July 1, 2010	Hapeville	88
Review of Income Approach to Value	September 30 - October 2, 2009	Acworth	14
	December 15 - 17, 2009	Hapeville	12
	June 1 - 3, 2010	Hapeville	9
Special Classes	October 28, 2009	Dawsonville	29
Specialized Assessments Workshop	August 19 - 21, 2009	Tifton	42
	November 18 - 20, 2009	Athens	49
	February 3 - 5, 2010	Hapeville	39
	May 5 - 7, 2010	Macon	28
Tax Commissioner Duties / Penalties and Interest	May 12, 2010	Athens	121
Timber Regulations	April 27 - 29, 2010	Brunswick	13
Title Processing and Title Fraud	May 12, 2010	Athens	84
WinGAP Basic Data Entry	August 3 - 7, 2009	Dublin	14
	October 19 - 23, 2009	Hapeville	17
	May 10 - 14, 2010	Waycross	12
WinGAP Personal Property	April 13 - 15, 2010	Hapeville	11
WinGAP Technical Workshop	February 22 - 26, 2010	Moultrie	14
Year's Support and Tax Sale Excess Funds	August 11, 2009	Brunswick	32

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 2010 Property Tax Administration Annual Report.

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

	FY2006	FY2007	FY2008	FY2009	FY2010
General Property (Real and Tangible Personal)	\$ 4,398	\$ 75,170	\$ 76,445	\$ 81,377	\$ 82,111
Public Utilities, Ad Valorem Tax - Railroad Companies	\$ (34)	\$ 52	\$ (7)	\$ -	\$ 7
Intangible Recording Fee	\$ 169	\$ (1,821)	\$ 1,466	\$ 1,086	\$ 916
Interest and Other Property Tax Revenue	\$ 19	\$ 267	\$ 227	\$ 343	\$ 484
Public Service Commission (Utility Fees)	\$ 1,050	\$ 1,048	\$ -	\$ 1,050	\$ 1,052
Total	\$ 5,602	\$ 74,716	\$ 78,131	\$ 83,856	\$ 84,570

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)**

	FY2005	FY2006	FY2007	FY2008	FY2009
State Rate (per \$1,000 value)	0.25	0.25	0.25	0.25	0.25
Grand Total					
Grand Total	\$ 291,219,580	\$ 318,095,398	\$ 332,356,035	\$ 351,151,399	\$ 349,525,150
10 Year Growth Rate	114%	116%	111%	104%	87%
20 Year Growth Rate	360%	343%	306%	285%	273%
Public Utilities					
Public Utilities	\$ 11,549,924	\$ 12,135,793	\$ 11,962,961	\$ 12,094,511	\$ 12,396,086
10 Year Growth Rate	21%	24%	21%	22%	25%
20 Year Growth Rate	98%	71%	50%	39%	69%

General Property (Net of Exemptions) (Thousands)

	FY2005	FY2006	FY2007	FY2008	FY2009
Total	\$ 279,669,656	\$ 305,959,605	\$ 320,393,073	\$ 339,056,888	\$ 337,129,064
10 Year Growth Rate	121%	122%	117%	110%	90%
20 Year Growth Rate	386%	373%	333%	311%	291%
Real Property	\$ 236,646,531	\$ 251,602,699	\$ 265,769,931	\$ 284,700,317	\$ 281,570,471
10 Year Growth Rate	149%	146%	142%	135%	109%
20 Year Growth Rate	476%	428%	400%	376%	344%
Personal Property	\$ 43,023,125	\$ 54,356,906	\$ 54,623,142	\$ 54,356,572	\$ 55,558,593
10 Year Growth Rate	36%	55%	45%	34%	32%
20 Year Growth Rate	162%	220%	163%	138%	143%

Source: Local Government Services Division, Georgia Department of Revenue

Table 20

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

	FY2006	FY2007	FY2008	FY2009	FY2010	Net Change FY09 to FY10
General Property						
Real Estate	\$ 604,168,858	\$ 672,012,711	\$ 748,722,398	\$ 801,315,889	\$ 800,613,893	\$ (701,996)
Motor Vehicles	\$ 52,602,433	\$ 51,793,246	\$ 56,323,768	\$ 58,969,872	\$ 61,254,833	\$ 2,284,961
Other Personal Tangible Property	\$ 90,187,088	\$ 93,390,207	\$ 97,559,908	\$ 100,348,960	\$ 101,335,464	\$ 986,504
Total, Gross Value	\$ 746,958,379	\$ 817,196,164	\$ 902,606,074	\$ 960,634,721	\$ 963,204,190	\$ 2,569,469
Exemptions, Homestead						
Agriculture and Freeport	\$ 47,784,238	\$ 52,297,151	\$ 101,623,390	\$ 112,992,501	\$ 120,381,530	\$ 7,389,029
Total Net Taxable General Property	\$ 699,174,141	\$ 764,899,013	\$ 800,982,684	\$ 847,642,220	\$ 842,822,660	\$ (4,819,560)
Public Utilities						
Railroads	\$ 2,131,241	\$ 2,109,463	\$ 2,041,327	\$ 2,076,573	\$ 2,007,982	\$ (68,591)
Telephones	\$ 6,931,501	\$ 6,054,613	\$ 6,086,477	\$ 5,190,390	\$ 4,904,921	\$ (285,469)
Electric	\$ 18,469,029	\$ 19,257,801	\$ 19,186,975	\$ 20,036,908	\$ 21,048,513	\$ 1,011,605
Gas	\$ 1,335,712	\$ 1,336,950	\$ 1,317,335	\$ 1,322,460	\$ 1,376,028	\$ 53,568
Pipeline	\$ 821,463	\$ 877,890	\$ 868,704	\$ 950,705	\$ 1,194,813	\$ 244,108
Flight Equipment	\$ 1,841,534	\$ 1,929,916	\$ 2,241,622	\$ 1,959,534	\$ 2,067,154	\$ 107,620
Total Taxable Public Utilities	\$ 31,530,480	\$ 31,566,633	\$ 31,742,440	\$ 31,536,570	\$ 32,599,411	\$ 1,062,841
Grand Total Taxable Value	\$ 730,704,621	\$ 796,465,646	\$ 832,725,124	\$ 879,178,790	\$ 875,422,071	\$ (3,756,719)

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
CY2009 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽ⁱ⁾			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Appling	\$ 323,626	\$ 293,513	\$ 351,734	\$ 3,602	\$ 3,608	\$ 3,618	\$ 10,828
Atkinson	\$ 152,457	\$ 127,619	\$ 6,700	\$ 722	\$ 722	\$ 721	\$ 2,165
Bacon	\$ 213,317	\$ 197,570	\$ 11,182	\$ 1,262	\$ 1,265	\$ 1,264	\$ 3,791
Baker	\$ 160,501	\$ 122,740	\$ 5,807	\$ 226	\$ 224	\$ 226	\$ 676
Baldwin	\$ 1,180,792	\$ 993,646	\$ 70,350	\$ 6,299	\$ 6,298	\$ 6,298	\$ 18,895
Banks	\$ 699,160	\$ 516,299	\$ 18,275	\$ 2,980	\$ 2,982	\$ 2,983	\$ 8,945
Barrow	\$ 2,240,909	\$ 1,866,827	\$ 55,787	\$ 7,877	\$ 7,867	\$ 7,856	\$ 23,600
Bartow	\$ 3,309,566	\$ 2,860,610	\$ 252,571	\$ 22,803	\$ 22,829	\$ 22,813	\$ 68,446
Ben Hill	\$ 392,660	\$ 341,587	\$ 17,865	\$ 2,313	\$ 2,311	\$ 2,313	\$ 6,936
Berrien	\$ 406,420	\$ 287,887	\$ 15,249	\$ 1,472	\$ 1,471	\$ 1,468	\$ 4,411
Bibb	\$ 4,769,484	\$ 4,286,374	\$ 95,679	\$ 30,561	\$ 12,881	\$ 30,507	\$ 73,949
Bleckley	\$ 312,221	\$ 255,529	\$ 9,393	\$ 1,065	\$ 1,033	\$ 1,035	\$ 3,134
Brantley	\$ 335,280	\$ 282,348	\$ 23,729	\$ 1,137	\$ 1,132	\$ 1,135	\$ 3,405
Brooks	\$ 644,231	\$ 414,504	\$ 16,482	\$ 1,176	\$ 1,174	\$ 1,172	\$ 3,523
Bryan	\$ 1,333,469	\$ 1,227,809	\$ 22,986	\$ 4,433	\$ 4,430	\$ 4,434	\$ 13,297
Bulloch	\$ 1,947,075	\$ 1,706,466	\$ 46,892	\$ 9,608	\$ 9,606	\$ 9,622	\$ 28,835
Burke	\$ 658,532	\$ 493,712	\$ 1,147,319	\$ 3,386	\$ 3,385	\$ -	\$ 6,771
Butts	\$ 752,410	\$ 580,691	\$ 54,193	\$ 3,380	\$ 3,373	\$ 3,373	\$ 10,127
Calhoun	\$ 161,035	\$ 109,526	\$ 7,150	\$ 410	\$ 408	\$ 409	\$ 1,227
Camden	\$ 1,967,368	\$ 1,767,492	\$ 37,030	\$ 7,312	\$ 7,315	\$ 2,506	\$ 17,132
Candler	\$ 283,084	\$ 220,864	\$ 9,996	\$ 1,305	\$ 1,305	\$ 1,306	\$ 3,915
Carroll	\$ 3,070,153	\$ 2,628,527	\$ 99,779	\$ 15,651	\$ 15,639	\$ 15,642	\$ 46,931
Catoosa	\$ 1,742,017	\$ 1,454,939	\$ 37,200	\$ 8,362	\$ 8,362	\$ 8,356	\$ 25,079
Charlton	\$ 346,192	\$ 280,931	\$ 22,213	\$ 1,055	\$ 1,050	\$ 1,046	\$ 3,151

Table 21 Continued
CY2009 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽ⁱ⁾			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Chatham	\$ 14,384,249	\$ 12,397,755	\$ 220,912	\$ 58,104	\$ 58,080	\$ 57,791	\$ 173,975
Chattahoochee	\$ 64,949	\$ 55,417	\$ 4,257	\$ 1,035	\$ 1,036	\$ 1,028	\$ 3,099
Chattooga	\$ 638,818	\$ 518,400	\$ 17,346	\$ 2,382	\$ 2,382	\$ 2,381	\$ 7,145
Cherokee	\$ 8,850,427	\$ 7,706,585	\$ 151,363	\$ -	\$ 28,214	\$ 28,169	\$ 56,383
Clarke	\$ 3,895,948	\$ 3,389,016	\$ 70,221	\$ 20,422	\$ 20,413	\$ 20,408	\$ 61,243
Clay	\$ 145,563	\$ 101,191	\$ 4,418	\$ 265	\$ 267	\$ 266	\$ 798
Clayton	\$ 8,151,906	\$ 7,379,050	\$ 1,004,944	\$ 49,810	\$ 47,597	\$ 49,801	\$ 147,207
Clinch	\$ 259,276	\$ 217,046	\$ 17,907	\$ 722	\$ 721	\$ 719	\$ 2,163
Cobb	\$ 33,200,266	\$ 29,516,386	\$ 557,328	\$ -	\$ 122,593	\$ 122,954	\$ 245,547
Coffee	\$ 1,035,683	\$ 801,801	\$ 32,970	\$ 5,491	\$ 5,486	\$ 5,477	\$ 16,454
Colquitt	\$ 1,012,607	\$ 795,087	\$ 32,643	\$ 5,363	\$ 5,369	\$ 5,365	\$ 16,097
Columbia	\$ 4,417,558	\$ 3,880,688	\$ 59,681	\$ 17,605	\$ 17,599	\$ 17,599	\$ 52,803
Cook	\$ 429,786	\$ 311,727	\$ 16,953	\$ 1,836	\$ 1,843	\$ 1,842	\$ 5,522
Coweta	\$ 4,490,872	\$ 3,928,485	\$ 167,611	\$ 19,511	\$ 19,518	\$ 19,477	\$ 58,506
Crawford	\$ 353,242	\$ 294,270	\$ 13,567	\$ 586	\$ 585	\$ 488	\$ 1,659
Crisp	\$ 623,734	\$ 510,686	\$ 11,968	\$ 3,882	\$ 3,869	\$ 3,874	\$ 11,625
Dade	\$ 507,424	\$ 418,075	\$ 18,303	\$ 2,180	\$ 2,182	\$ 2,181	\$ 6,543
Dawson	\$ 1,688,221	\$ 1,399,614	\$ 22,847	\$ 5,685	\$ 5,683	\$ 5,681	\$ 17,049
Decatur	\$ 1,110,935	\$ 795,094	\$ 32,405	\$ 4,606	\$ 4,606	\$ 4,600	\$ 13,812
Dekalb ⁽ⁱⁱ⁾	\$ 26,104,294	\$ 23,958,443	\$ 467,548	\$ 90,063	\$ -	\$ 100,923	\$ 190,986
Dodge	\$ 460,405	\$ 366,323	\$ 20,106	\$ 2,186	\$ 2,184	\$ 2,183	\$ 6,552
Dooley	\$ 290,337	\$ 229,980	\$ 18,007	\$ 1,501	\$ 1,504	\$ 1,502	\$ 4,507
Dougherty	\$ 2,341,712	\$ 2,053,685	\$ 62,659	\$ 15,636	\$ 15,633	\$ 15,634	\$ 46,904
Douglas	\$ 4,770,282	\$ 4,156,443	\$ 111,082	\$ 21,579	\$ 149	\$ 21,554	\$ 43,281

Table 21 Continued

CY2009 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽ⁱ⁾			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Early	\$ 508,469	\$ 375,636	\$ 18,997	\$ 1,657	\$ 1,657	\$ 1,656	\$ 4,970
Echols	\$ 103,246	\$ 92,126	\$ 7,104	\$ 180	\$ 180	\$ 180	\$ 540
Effingham	\$ 1,843,083	\$ 1,580,380	\$ 136,206	\$ 7,987	\$ 7,987	\$ 7,985	\$ 23,959
Elbert	\$ 624,047	\$ 480,505	\$ 23,159	\$ 2,282	\$ 2,275	\$ 2,273	\$ 6,831
Emanuel	\$ 507,399	\$ 404,822	\$ 17,930	\$ 2,717	\$ 2,721	\$ 2,725	\$ 8,164
Evans	\$ 255,700	\$ 229,859	\$ 6,898	\$ 1,344	\$ 1,345	\$ 1,343	\$ 4,033
Fannin	\$ 1,296,086	\$ 1,079,645	\$ 23,328	\$ 3,370	\$ 3,369	\$ 3,358	\$ 10,097
Fayette	\$ 5,676,246	\$ 4,839,494	\$ 71,407	\$ 19,207	\$ 19,135	\$ 11,232	\$ 49,574
Floyd	\$ 2,879,372	\$ 2,671,544	\$ 356,328	\$ 15,424	\$ 15,422	\$ 15,405	\$ 46,251
Forsyth	\$ 10,231,654	\$ 8,921,537	\$ 111,511	\$ 26,840	\$ 26,797	\$ 26,797	\$ 80,434
Franklin	\$ 916,240	\$ 609,449	\$ 22,383	\$ 3,008	\$ 2,985	\$ 2,986	\$ 8,979
Fulton ⁽ⁱⁱⁱ⁾	\$ 57,559,618	\$ 53,616,585	\$ 1,119,093	\$ 213,177	\$ 111,557	\$ 213,408	\$ 538,142
Gilmer	\$ 1,890,848	\$ 1,519,425	\$ 24,621	\$ 3,972	\$ 3,957	\$ 3,972	\$ 11,901
Glascock	\$ 98,122	\$ 68,423	\$ 5,965	\$ 288	\$ 292	\$ 292	\$ 873
Glynn	\$ 6,309,735	\$ 5,603,695	\$ 85,661	\$ 18,256	\$ 18,262	\$ 18,129	\$ 54,647
Gordon	\$ 2,182,172	\$ 1,774,188	\$ 36,929	\$ 8,204	\$ 8,233	\$ 8,187	\$ 24,625
Grady	\$ 752,447	\$ 544,190	\$ 17,387	\$ 2,526	\$ 2,516	\$ 2,523	\$ 7,564
Greene	\$ 1,933,885	\$ 1,596,442	\$ 27,083	\$ 3,408	\$ 3,410	\$ 3,412	\$ 10,231
Gwinnett	\$ 34,218,035	\$ 30,784,791	\$ 440,982	\$ -	\$ 130,126	\$ 130,005	\$ 260,132
Habersham	\$ 1,579,063	\$ 1,188,748	\$ 51,773	\$ 5,302	\$ 5,295	\$ 5,298	\$ 15,895
Hall	\$ 7,520,642	\$ 6,559,299	\$ 129,135	\$ 24,992	\$ 24,985	\$ 24,982	\$ 74,959
Hancock	\$ 440,152	\$ 346,264	\$ 37,900	\$ 473	\$ 382	\$ 473	\$ 1,328
Haralson	\$ 823,093	\$ 679,920	\$ 40,713	\$ 3,309	\$ 3,311	\$ 3,310	\$ 9,929
Harris	\$ 1,383,123	\$ 1,177,363	\$ 84,530	\$ 2,484	\$ 2,487	\$ 2,483	\$ 7,454

Table 21 Continued

CY2009 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽ⁱ⁾			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Hart ^(iv)	\$ 1,094,688	\$ 858,291	\$ 31,313	\$ 2,796	\$ 2,795	\$ 2,792	\$ 8,384
Heard	\$ 329,468	\$ 255,374	\$ 182,805	\$ 5,550	\$ 5,549	\$ 5,552	\$ 16,651
Henry	\$ 7,953,895	\$ 7,434,162	\$ 124,076	\$ 27,588	\$ 27,588	\$ 27,579	\$ 82,754
Houston	\$ 3,789,899	\$ 3,452,078	\$ 94,313	\$ 21,203	\$ 21,198	\$ 21,182	\$ 63,582
Irwin	\$ 297,140	\$ 201,469	\$ 17,129	\$ 662	\$ 664	\$ 666	\$ 1,992
Jackson	\$ 2,746,755	\$ 2,245,968	\$ 71,850	\$ 8,044	\$ 8,017	\$ 8,013	\$ 24,075
Jasper	\$ 664,501	\$ 422,650	\$ 25,928	\$ 931	\$ 927	\$ 930	\$ 2,788
Jeff Davis	\$ 293,621	\$ 250,816	\$ 13,717	\$ 1,934	\$ 1,933	\$ 1,931	\$ 5,798
Jefferson	\$ 517,053	\$ 383,719	\$ 32,086	\$ 1,950	\$ 1,945	\$ 1,947	\$ 5,843
Jenkins	\$ 234,172	\$ 188,604	\$ 14,652	\$ 692	\$ 692	\$ 694	\$ 2,078
Johnson	\$ 222,038	\$ 155,339	\$ 7,531	\$ 521	\$ 523	\$ 522	\$ 1,566
Jones	\$ 843,197	\$ 710,857	\$ 49,488	\$ 2,432	\$ 2,436	\$ 2,434	\$ 7,301
Lamar	\$ 557,287	\$ 435,284	\$ 18,896	\$ 1,550	\$ 1,550	\$ 1,549	\$ 4,649
Lanier	\$ 195,900	\$ 156,647	\$ 6,886	\$ 525	\$ 525	\$ 525	\$ 1,574
Laurens	\$ 1,326,335	\$ 1,113,805	\$ 46,955	\$ 8,054	\$ 8,054	\$ 8,053	\$ 24,162
Lee	\$ 943,628	\$ 836,542	\$ 19,687	\$ 3,474	\$ 3,474	\$ 3,472	\$ 10,421
Liberty	\$ 1,279,550	\$ 1,118,532	\$ 43,330	\$ 8,447	\$ 8,454	\$ 8,452	\$ 25,354
Lincoln	\$ 330,617	\$ 275,097	\$ 8,998	\$ 738	\$ 742	\$ 739	\$ 2,219
Long	\$ 255,527	\$ 220,154	\$ 10,539	\$ 503	\$ 503	\$ 503	\$ 1,508
Lowndes	\$ 3,056,078	\$ 2,651,198	\$ 80,576	\$ 21,259	\$ 21,248	\$ 21,242	\$ 63,749
Lumpkin	\$ 1,541,953	\$ 1,130,400	\$ 22,161	\$ 3,114	\$ 3,111	\$ 3,111	\$ 9,335
Macon	\$ 407,579	\$ 292,994	\$ 25,302	\$ 1,204	\$ 1,203	\$ 1,198	\$ 3,605
Madison	\$ 762,914	\$ 580,831	\$ 44,318	\$ 1,951	\$ 1,951	\$ 1,951	\$ 5,853
Marion ^(iv)	\$ 261,902	\$ 214,323	\$ 8,896	\$ 477	\$ 477	\$ 479	\$ 1,434

Table 21 Continued

CY2009 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽ⁱ⁾			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
McDuffie	\$ 648,829	\$ 533,550	\$ 19,188	\$ 3,514	\$ 3,509	\$ 3,513	\$ 10,535
McIntosh	\$ 514,518	\$ 483,827	\$ 15,832	\$ 1,421	\$ 1,424	\$ 1,091	\$ 3,936
Meriwether	\$ 764,847	\$ 542,622	\$ 24,321	\$ 1,705	\$ 1,705	\$ 1,708	\$ 5,118
Miller	\$ 178,107	\$ 147,179	\$ 5,674	\$ 611	\$ 612	\$ 603	\$ 1,826
Mitchell	\$ 674,201	\$ 516,363	\$ 26,367	\$ 2,288	\$ 2,285	\$ 2,284	\$ 6,857
Monroe	\$ 1,137,854	\$ 897,132	\$ 531,922	\$ 5,359	\$ 5,358	\$ 5,358	\$ 16,074
Montgomery	\$ 243,882	\$ 190,475	\$ 8,155	\$ 590	\$ 483	\$ 590	\$ 1,663
Morgan	\$ 1,409,077	\$ 913,874	\$ 22,842	\$ 3,293	\$ 3,292	\$ 3,290	\$ 9,874
Murray	\$ 1,028,610	\$ 919,009	\$ 28,299	\$ 3,991	\$ 4,000	\$ 3,989	\$ 11,980
Muscogee ^(v)	\$ 5,064,565	\$ 4,671,085	\$ 113,966	\$ 35,606	\$ 1,017	\$ 6,841	\$ 70,828
Newton	\$ 3,200,095	\$ 2,753,525	\$ 63,515	\$ 9,637	\$ 9,624	\$ 9,623	\$ 28,885
Oconee	\$ 1,941,750	\$ 1,523,945	\$ 29,739	\$ 4,880	\$ 4,881	\$ 4,878	\$ 14,640
Oglethorpe	\$ 523,374	\$ 392,639	\$ 12,576	\$ 801	\$ 800	\$ 805	\$ 2,406
Paulding	\$ 4,245,780	\$ 3,713,376	\$ 81,707	\$ 13,686	\$ 13,685	\$ 13,653	\$ 41,024
Peach	\$ 710,699	\$ 605,494	\$ 17,861	\$ 3,699	\$ 3,699	\$ 3,694	\$ 11,092
Pickens	\$ 1,538,035	\$ 1,339,440	\$ 31,738	\$ 3,682	\$ 3,670	\$ 3,671	\$ 11,023
Pierce	\$ 442,128	\$ 369,467	\$ 15,336	\$ 1,748	\$ 1,748	\$ 1,747	\$ 5,242
Pike	\$ 585,600	\$ 453,630	\$ 9,567	\$ 1,016	\$ 1,009	\$ 1,014	\$ 3,039
Polk	\$ 1,000,879	\$ 820,969	\$ 85,288	\$ 4,848	\$ 4,849	\$ 4,842	\$ 14,538
Pulaski	\$ 267,008	\$ 231,557	\$ 8,721	\$ 906	\$ 904	\$ 903	\$ 2,713
Putnam	\$ 1,645,568	\$ 1,399,311	\$ 135,704	\$ 5,085	\$ 5,084	\$ 5,082	\$ 15,252
Quitman	\$ 121,072	\$ 79,670	\$ 2,175	\$ 279	\$ 278	\$ 278	\$ 835
Rabun	\$ 1,299,750	\$ 1,206,922	\$ 514,018	\$ 3,213	\$ 3,206	\$ 3,215	\$ 9,633
Randolph	\$ 224,724	\$ 164,816	\$ 9,255	\$ 771	\$ 771	\$ 770	\$ 2,312

Table 21 Continued
CY2009 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽ⁱ⁾			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Richmond	\$ 4,949,947	\$ 4,198,487	\$ 134,595	\$ 35,870	\$ 35,848	\$ 35,829	\$ 107,547
Rockdale ^(vi)	\$ 3,203,567	\$ 2,823,375	\$ 71,497	\$ 12,496	\$ 13,933	\$ 13,979	\$ 40,408
Schley	\$ 152,451	\$ 113,874	\$ 3,821	\$ 337	\$ 337	\$ 337	\$ 1,011
Screven	\$ 467,099	\$ 363,846	\$ 22,729	\$ 1,408	\$ 1,407	\$ 1,408	\$ 4,223
Seminole	\$ 329,903	\$ 220,879	\$ 9,802	\$ 1,090	\$ 913	\$ 1,086	\$ 3,090
Spalding	\$ 1,671,723	\$ 1,380,151	\$ 30,632	\$ 8,376	\$ 8,352	\$ 8,376	\$ 25,105
Stephens	\$ 818,664	\$ 645,353	\$ 30,251	\$ 3,511	\$ 3,510	\$ 3,509	\$ 10,529
Stewart	\$ 143,358	\$ 123,062	\$ 7,689	\$ 372	\$ 372	\$ 371	\$ 1,114
Sumter	\$ 816,465	\$ 684,925	\$ 32,308	\$ 4,043	\$ 4,039	\$ 4,042	\$ 12,124
Talbot	\$ 326,074	\$ 207,617	\$ 19,500	\$ 477	\$ 477	\$ 477	\$ 1,432
Taliaferro	\$ 108,122	\$ 61,032	\$ 3,337	\$ 100	\$ 105	\$ 106	\$ 311
Tattnall	\$ 461,950	\$ 373,601	\$ 22,772	\$ 1,756	\$ 1,753	\$ 1,757	\$ 5,267
Taylor	\$ 281,726	\$ 190,715	\$ 17,016	\$ 836	\$ 835	\$ 835	\$ 2,505
Telfair	\$ 294,931	\$ 244,228	\$ 11,906	\$ 1,111	\$ 1,108	\$ 1,109	\$ 3,328
Terrell	\$ 300,931	\$ 221,789	\$ 11,645	\$ 949	\$ 950	\$ 949	\$ 2,847
Thomas	\$ 1,866,156	\$ 1,529,313	\$ 23,733	\$ 7,106	\$ 7,036	\$ 7,093	\$ 21,234
Tift	\$ 1,169,908	\$ 924,003	\$ 37,436	\$ 7,932	\$ 7,932	\$ 7,935	\$ 23,799
Toombs	\$ 646,907	\$ 567,552	\$ 26,617	\$ 4,602	\$ 4,602	\$ 4,596	\$ 13,801
Towns ^(vii)	\$ 1,024,715	\$ 872,253	\$ 14,766	\$ 1,923	\$ 1,943	\$ 1,923	\$ 5,789
Treutlen	\$ 138,091	\$ 103,124	\$ 6,890	\$ 471	\$ 469	\$ 468	\$ 1,408
Troup	\$ 2,185,434	\$ 1,822,111	\$ 46,495	\$ 10,359	\$ 10,348	\$ 10,351	\$ 31,057
Turner	\$ 289,783	\$ 187,291	\$ 15,764	\$ 840	\$ 841	\$ 842	\$ 2,524
Twiggs	\$ 285,928	\$ 226,972	\$ 17,067	\$ 639	\$ 639	\$ 380	\$ 1,657
Union	\$ 1,476,056	\$ 1,225,859	\$ 18,509	\$ 3,123	\$ 3,118	\$ 3,116	\$ 9,358

Table 21 Continued

CY2009 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽ⁱ⁾			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Upson	\$ 761,529	\$ 591,151	\$ 28,148	\$ 3,126	\$ 3,123	\$ 3,123	\$ 9,373
Walker	\$ 1,530,207	\$ 1,285,284	\$ 34,260	\$ 5,321	\$ 5,318	\$ 5,319	\$ 15,957
Walton	\$ 2,997,910	\$ 2,512,465	\$ 74,120	\$ 9,228	\$ 9,208	\$ 9,206	\$ 27,642
Ware	\$ 690,369	\$ 599,226	\$ 59,994	\$ 6,215	\$ 6,215	\$ 6,210	\$ 18,639
Warren	\$ 185,081	\$ 130,839	\$ 14,233	\$ 492	\$ 491	\$ 492	\$ 1,475
Washington	\$ 858,160	\$ 718,432	\$ 44,349	\$ 2,989	\$ 2,987	\$ 2,993	\$ 8,969
Wayne	\$ 903,313	\$ 720,617	\$ 31,582	\$ 4,343	\$ 4,333	\$ 1,490	\$ 10,166
Webster	\$ 115,169	\$ 79,672	\$ 3,519	\$ 180	\$ 195	\$ 193	\$ 568
Wheeler	\$ 150,299	\$ 110,426	\$ 9,685	\$ 441	\$ 20	\$ 438	\$ 899
White	\$ 1,196,565	\$ 1,002,910	\$ 23,907	\$ 3,146	\$ 3,143	\$ 3,146	\$ 9,434
Whitfield	\$ 3,520,912	\$ 3,324,086	\$ 74,320	\$ 17,337	\$ 17,243	\$ 17,319	\$ 51,900
Wilcox	\$ 154,697	\$ 131,214	\$ 9,609	\$ 449	\$ 452	\$ 452	\$ 1,352
Wilkes	\$ 460,577	\$ 330,156	\$ 26,028	\$ 1,120	\$ 1,120	\$ 1,117	\$ 3,357
Wilkinson	\$ 424,485	\$ 369,585	\$ 22,160	\$ 1,468	\$ 1,467	\$ 1,468	\$ 4,403
Worth	\$ 707,354	\$ 477,407	\$ 18,565	\$ 1,635	\$ 1,633	\$ 1,637	\$ 4,905
State Total ^(viii)	\$385,546,095	\$337,393,483	\$ 12,396,086	\$ 1,142,141	\$ 1,144,642	\$ 1,488,845	\$ 4,019,052

Note:

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

⁽ⁱⁱ⁾ \$90,063 in HOST for DeKalb County is located in LOST column.

⁽ⁱⁱⁱ⁾ \$111,557 in OTHER LOST for Fulton County is located in SPLOST column.

^(iv) As of the deadline for this report, Hart and Marion Counties have not submitted their 2009 tax digests to the State Revenue Commissioner; their 2009 Assessed Value reported herein are those indicated in their 2008 tax digest.

^(v) \$27,364 in OTHER LOST for Muscogee County is added to Total column.

^(vi) \$12,496 in HOST for Rockdale County is located in LOST column.

^(vii) \$1,943 in OTHER LOST for Towns County is located in SPLOST column.

^(viii) HOST State Total is \$102,560 and OTHER LOST State Total is \$140,864.

Source: Local Government Services Division, Georgia Department of Revenue

Table 22

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2008 Population Estimates	Master Economic Rank	2009 County 1% Distribution		2008 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Appling	18,044	84	\$ 10,828	65	\$ 228,862
Atkinson	8,198	140	\$ 2,165	132	\$ 77,464
Bacon	10,532	123	\$ 3,791	113	\$ 127,029
Baker	3,772	153	\$ 676	156	\$ 39,290
Baldwin	46,950	48	\$ 18,895	43	\$ 569,900
Banks	16,665	89	\$ 8,945	82	\$ 251,661
Barrow	70,255	33	\$ 23,600	41	\$ 1,094,597
Bartow	94,999	19	\$ 68,446	13	\$ 1,625,372
Ben Hill	17,665	104	\$ 6,936	89	\$ 200,322
Berrien	17,022	110	\$ 4,411	107	\$ 207,696
Bibb	155,079	12	\$ 73,949	11	\$ 2,592,399
Bleckley	12,777	117	\$ 3,134	120	\$ 172,165
Brantley	15,496	114	\$ 3,405	116	\$ 198,080
Brooks	16,481	107	\$ 3,523	115	\$ 175,305
Bryan	31,301	50	\$ 13,297	58	\$ 605,478
Bulloch	67,795	34	\$ 28,835	31	\$ 869,441
Burke	22,840	73	\$ 6,771	92	\$ 281,239
Butts	24,388	78	\$ 10,127	71	\$ 321,409
Calhoun	6,152	150	\$ 1,227	149	\$ 59,131
Camden	47,973	40	\$ 17,132	45	\$ 604,301
Candler	10,495	120	\$ 3,915	112	\$ 131,161
Carroll	113,781	25	\$ 46,931	23	\$ 1,830,903
Catoosa	63,215	37	\$ 25,079	35	\$ 930,831
Charlton	10,833	122	\$ 3,151	119	\$ 105,122

2008 AGI Reported on Georgia Returns	2009 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported
98	\$ 645,247	78	\$ 600	\$ 12,684	\$ 35,760
141	\$ 134,319	146	\$ 264	\$ 9,449	\$ 16,384
121	\$ 208,752	135	\$ 360	\$ 12,061	\$ 19,821
152	\$ 128,547	148	\$ 179	\$ 10,416	\$ 34,079
50	\$ 1,063,995	59	\$ 402	\$ 12,138	\$ 22,662
93	\$ 534,574	90	\$ 537	\$ 15,101	\$ 32,078
31	\$ 1,922,614	32	\$ 336	\$ 15,580	\$ 27,366
21	\$ 3,113,181	23	\$ 720	\$ 17,109	\$ 32,771
106	\$ 359,452	111	\$ 393	\$ 11,340	\$ 20,348
103	\$ 303,136	118	\$ 259	\$ 12,202	\$ 17,808
14	\$ 4,382,053	14	\$ 477	\$ 16,717	\$ 28,257
109	\$ 264,922	120	\$ 245	\$ 13,475	\$ 20,734
107	\$ 306,078	116	\$ 220	\$ 12,783	\$ 19,752
108	\$ 430,986	100	\$ 214	\$ 10,637	\$ 26,150
46	\$ 1,250,795	52	\$ 425	\$ 19,344	\$ 39,960
38	\$ 1,753,358	36	\$ 425	\$ 12,825	\$ 25,863
84	\$ 1,641,032	39	\$ 296	\$ 12,313	\$ 71,849
77	\$ 634,884	79	\$ 415	\$ 13,179	\$ 26,033
149	\$ 116,675	151	\$ 199	\$ 9,612	\$ 18,965
47	\$ 1,804,523	35	\$ 357	\$ 12,597	\$ 37,615
118	\$ 230,860	129	\$ 373	\$ 12,497	\$ 21,997
20	\$ 2,728,306	28	\$ 412	\$ 16,091	\$ 23,979
35	\$ 1,492,139	45	\$ 397	\$ 14,725	\$ 23,604
132	\$ 303,144	117	\$ 291	\$ 9,704	\$ 27,983

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2008 Population Estimates	Master Economic Rank	2009 County 1% Distribution		2008 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Chatham	251,151	5	\$ 173,975	5	\$ 4,816,863
Chattahoochee	13,774	146	\$ 3,099	121	\$ 31,208
Chattooga	26,845	87	\$ 7,145	88	\$ 304,405
Cherokee	210,115	10	\$ 56,383	18	\$ 5,063,370
Clarke	115,154	20	\$ 61,243	16	\$ 1,602,781
Clay	3,164	154	\$ 798	155	\$ 34,737
Clayton	276,009	7	\$ 147,207	6	\$ 3,305,966
Clinch	7,089	134	\$ 2,163	133	\$ 77,114
Cobb	704,822	3	\$ 245,547	3	\$ 19,008,434
Coffee	40,742	52	\$ 16,454	48	\$ 525,366
Colquitt	45,410	53	\$ 16,097	49	\$ 546,270
Columbia	110,491	16	\$ 52,803	20	\$ 2,640,262
Cook	16,581	105	\$ 5,522	99	\$ 212,816
Coweta	123,416	15	\$ 58,506	17	\$ 2,537,214
Crawford	12,553	121	\$ 1,659	138	\$ 164,971
Crisp	22,233	83	\$ 11,625	62	\$ 271,362
Dade	16,132	98	\$ 6,543	94	\$ 206,153
Dawson	22,104	49	\$ 17,049	46	\$ 448,625
Decatur	28,754	63	\$ 13,812	56	\$ 351,947
Dekalb	740,426	4	\$ 190,986	4	\$ 14,894,219
Dodge	19,764	100	\$ 6,552	93	\$ 230,388
Dooly	11,517	115	\$ 4,507	106	\$ 168,192
Dougherty	95,322	29	\$ 46,904	24	\$ 1,263,221
Douglas	128,111	21	\$ 43,281	26	\$ 2,267,688

2008 AGI Reported on Georgia Returns	2009 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			1% Sales Tax Distribution	Income Reported	Net Digest
Rank	(Thousands)	Rank			
7	\$ 12,618,666	5	\$ 693	\$ 19,179	\$ 50,243
156	\$ 59,675	159	\$ 225	\$ 2,266	\$ 4,332
80	\$ 535,746	89	\$ 266	\$ 11,339	\$ 19,957
5	\$ 7,857,948	8	\$ 268	\$ 24,098	\$ 37,398
22	\$ 3,459,237	21	\$ 532	\$ 13,919	\$ 30,040
155	\$ 105,609	153	\$ 252	\$ 10,979	\$ 33,378
10	\$ 8,383,994	7	\$ 533	\$ 11,978	\$ 30,376
142	\$ 234,953	127	\$ 305	\$ 10,878	\$ 33,143
2	\$ 30,073,714	3	\$ 348	\$ 26,969	\$ 42,669
54	\$ 834,771	68	\$ 404	\$ 12,895	\$ 20,489
52	\$ 827,730	69	\$ 354	\$ 12,030	\$ 18,228
13	\$ 3,940,369	18	\$ 478	\$ 23,896	\$ 35,662
102	\$ 328,680	113	\$ 333	\$ 12,835	\$ 19,823
15	\$ 4,096,096	17	\$ 474	\$ 20,558	\$ 33,189
112	\$ 307,837	115	\$ 132	\$ 13,142	\$ 24,523
87	\$ 522,654	91	\$ 523	\$ 12,205	\$ 23,508
104	\$ 436,378	99	\$ 406	\$ 12,779	\$ 27,050
59	\$ 1,422,460	47	\$ 771	\$ 20,296	\$ 64,353
72	\$ 827,499	70	\$ 480	\$ 12,240	\$ 28,779
4	\$ 24,425,991	4	\$ 258	\$ 20,116	\$ 32,989
97	\$ 386,429	108	\$ 332	\$ 11,657	\$ 19,552
110	\$ 247,987	123	\$ 391	\$ 14,604	\$ 21,532
30	\$ 2,116,344	31	\$ 492	\$ 13,252	\$ 22,202
19	\$ 4,267,524	16	\$ 338	\$ 17,701	\$ 33,311

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2008 Population Estimates	Master Economic Rank	2009 County 1% Distribution		2008 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Early	11,698	108	\$ 4,970	103	\$ 138,145
Echols	4,190	156	\$ 540	158	\$ 37,363
Effingham	52,110	36	\$ 23,959	39	\$ 922,506
Elbert	20,575	91	\$ 6,831	91	\$ 259,036
Emanuel	22,973	93	\$ 8,164	84	\$ 251,257
Evans	11,587	119	\$ 4,033	110	\$ 134,792
Fannin	22,701	76	\$ 10,097	72	\$ 269,312
Fayette	106,398	14	\$ 49,574	22	\$ 3,191,638
Floyd	95,696	26	\$ 46,251	25	\$ 1,513,289
Forsyth	168,098	6	\$ 80,434	9	\$ 4,963,887
Franklin	21,804	85	\$ 8,979	80	\$ 283,381
Fulton	1,013,356	1	\$ 538,142	1	\$ 30,667,218
Gilmer	28,918	54	\$ 11,901	61	\$ 369,171
Glascock	2,790	155	\$ 873	153	\$ 34,786
Glynn	76,044	18	\$ 54,647	19	\$ 1,522,482
Gordon	52,964	35	\$ 24,625	36	\$ 785,047
Grady	25,056	86	\$ 7,564	85	\$ 290,562
Greene	15,765	55	\$ 10,231	69	\$ 396,272
Gwinnett	790,519	2	\$ 260,132	2	\$ 16,922,437
Habersham	42,975	45	\$ 15,895	52	\$ 619,749
Hall	184,731	9	\$ 74,959	10	\$ 3,570,501
Hancock	9,524	131	\$ 1,328	148	\$ 89,393
Haralson	28,849	68	\$ 9,929	73	\$ 409,870
Harris	29,535	60	\$ 7,454	86	\$ 678,661

2008 AGI Reported on Georgia Returns	2009 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			1% Sales Tax Distribution	Income Reported	Net Digest
Rank	(Thousands)	Rank			
115	\$ 394,633	105	\$ 425	\$ 11,809	\$ 33,735
153	\$ 99,230	154	\$ 129	\$ 8,917	\$ 23,683
36	\$ 1,716,587	38	\$ 460	\$ 17,703	\$ 32,942
90	\$ 503,664	92	\$ 332	\$ 12,590	\$ 24,479
94	\$ 422,752	101	\$ 355	\$ 10,937	\$ 18,402
116	\$ 236,756	126	\$ 348	\$ 11,633	\$ 20,433
89	\$ 1,102,972	58	\$ 445	\$ 11,863	\$ 48,587
11	\$ 4,910,901	12	\$ 466	\$ 29,997	\$ 46,156
26	\$ 3,027,872	24	\$ 483	\$ 15,814	\$ 31,641
6	\$ 9,033,048	6	\$ 478	\$ 29,530	\$ 53,737
83	\$ 631,832	80	\$ 412	\$ 12,997	\$ 28,978
1	\$ 54,735,678	1	\$ 531	\$ 30,263	\$ 54,014
68	\$ 1,544,046	43	\$ 412	\$ 12,766	\$ 53,394
154	\$ 74,388	157	\$ 313	\$ 12,468	\$ 26,662
25	\$ 5,689,356	11	\$ 719	\$ 20,021	\$ 74,817
40	\$ 1,811,117	34	\$ 465	\$ 14,822	\$ 34,195
82	\$ 561,577	86	\$ 302	\$ 11,597	\$ 22,413
63	\$ 1,623,525	40	\$ 649	\$ 25,136	\$ 102,983
3	\$ 31,225,774	2	\$ 329	\$ 21,407	\$ 39,500
44	\$ 1,240,521	54	\$ 370	\$ 14,421	\$ 28,866
9	\$ 6,688,435	10	\$ 406	\$ 19,328	\$ 36,206
136	\$ 384,164	110	\$ 139	\$ 9,386	\$ 40,336
61	\$ 720,633	74	\$ 344	\$ 14,207	\$ 24,979
43	\$ 1,261,893	51	\$ 252	\$ 22,978	\$ 42,725

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2008 Population Estimates	Master Economic Rank	2009 County 1% Distribution		2008 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Hart	24,252	77	\$ 8,384	83	\$ 316,975
Heard	11,561	88	\$ 16,651	47	\$ 138,936
Henry	190,529	8	\$ 82,754	8	\$ 3,828,141
Houston	133,470	17	\$ 63,582	15	\$ 2,338,473
Irwin	10,303	130	\$ 1,992	135	\$ 126,220
Jackson	62,224	32	\$ 24,075	38	\$ 1,045,068
Jasper	13,869	109	\$ 2,788	125	\$ 225,973
Jeff Davis	13,462	111	\$ 5,798	97	\$ 167,032
Jefferson	16,409	101	\$ 5,843	96	\$ 227,283
Jenkins	8,472	137	\$ 2,078	134	\$ 81,130
Johnson	9,435	142	\$ 1,566	141	\$ 86,972
Jones	27,684	74	\$ 7,301	87	\$ 476,657
Lamar	17,363	97	\$ 4,649	105	\$ 236,685
Lanier	8,320	143	\$ 1,574	140	\$ 80,367
Laurens	47,986	42	\$ 24,162	37	\$ 696,109
Lee	33,804	61	\$ 10,421	68	\$ 606,927
Liberty	58,871	43	\$ 25,354	33	\$ 568,782
Lincoln	8,003	127	\$ 2,219	131	\$ 107,175
Long	11,413	136	\$ 1,508	142	\$ 105,973
Lowndes	104,684	24	\$ 63,749	14	\$ 1,503,593
Lumpkin	27,195	62	\$ 9,335	79	\$ 410,496
Macon	13,303	116	\$ 3,605	114	\$ 129,767
Madison	28,009	82	\$ 5,853	95	\$ 403,865
Marion	7,011	138	\$ 1,434	144	\$ 91,043

2008 AGI Reported on Georgia Returns	2009 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported
78	\$ 889,603	65	\$ 346	\$ 13,070	\$ 36,682
114	\$ 438,179	98	\$ 1,440	\$ 12,018	\$ 37,901
8	\$ 7,558,238	9	\$ 434	\$ 20,092	\$ 39,670
18	\$ 3,546,391	20	\$ 476	\$ 17,521	\$ 26,571
124	\$ 218,598	134	\$ 193	\$ 12,251	\$ 21,217
32	\$ 2,317,818	30	\$ 387	\$ 16,795	\$ 37,250
101	\$ 448,578	97	\$ 201	\$ 16,293	\$ 32,344
111	\$ 264,533	121	\$ 431	\$ 12,408	\$ 19,650
100	\$ 415,805	102	\$ 356	\$ 13,851	\$ 25,340
138	\$ 203,255	137	\$ 245	\$ 9,576	\$ 23,991
137	\$ 162,870	142	\$ 166	\$ 9,218	\$ 17,262
57	\$ 760,345	72	\$ 264	\$ 17,218	\$ 27,465
95	\$ 454,180	96	\$ 268	\$ 13,632	\$ 26,158
139	\$ 163,533	141	\$ 189	\$ 9,660	\$ 19,655
42	\$ 1,160,760	56	\$ 504	\$ 14,507	\$ 24,190
45	\$ 856,230	67	\$ 308	\$ 17,954	\$ 25,329
51	\$ 1,161,862	55	\$ 431	\$ 9,661	\$ 19,736
130	\$ 284,095	119	\$ 277	\$ 13,392	\$ 35,499
131	\$ 230,694	130	\$ 132	\$ 9,285	\$ 20,213
27	\$ 2,731,775	27	\$ 609	\$ 14,363	\$ 26,095
60	\$ 1,152,561	57	\$ 343	\$ 15,095	\$ 42,381
119	\$ 318,295	114	\$ 271	\$ 9,755	\$ 23,927
62	\$ 625,149	81	\$ 209	\$ 14,419	\$ 22,320
135	\$ 223,219	133	\$ 204	\$ 12,986	\$ 31,838

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2008 Population Estimates	Master Economic Rank	2009 County 1% Distribution		2008 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
McDuffie	21,781	80	\$ 10,535	66	\$ 303,399
McIntosh	11,480	106	\$ 3,936	111	\$ 158,422
Meriwether	22,931	92	\$ 5,118	102	\$ 270,255
Miller	6,214	141	\$ 1,826	136	\$ 78,936
Mitchell	23,989	90	\$ 6,857	90	\$ 253,928
Monroe	25,215	47	\$ 16,074	50	\$ 521,296
Montgomery	8,900	135	\$ 1,663	137	\$ 120,373
Morgan	18,600	65	\$ 9,874	74	\$ 383,111
Murray	40,540	58	\$ 11,980	60	\$ 487,166
Muscogee	186,646	11	\$ 70,828	12	\$ 3,001,390
Newton	98,385	27	\$ 28,885	30	\$ 1,532,032
Oconee	32,528	41	\$ 14,640	54	\$ 988,209
Oglethorpe	14,235	112	\$ 2,406	129	\$ 206,046
Paulding	133,300	22	\$ 41,024	27	\$ 2,516,642
Peach	27,036	71	\$ 11,092	63	\$ 368,231
Pickens	31,063	51	\$ 11,023	64	\$ 597,855
Pierce	18,176	103	\$ 5,242	101	\$ 257,899
Pike	17,578	99	\$ 3,039	123	\$ 316,329
Polk	42,081	56	\$ 14,538	55	\$ 537,581
Pulaski	9,778	125	\$ 2,713	126	\$ 129,039
Putnam	20,450	57	\$ 15,252	53	\$ 342,912
Quitman	2,685	157	\$ 835	154	\$ 17,980
Rabun	16,666	70	\$ 9,633	75	\$ 228,840
Randolph	7,156	139	\$ 2,312	130	\$ 73,239

2008 AGI Reported on Georgia Returns	2009 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			1% Sales Tax Distribution	Income Reported	Net Digest
Rank	(Thousands)	Rank			
81	\$ 552,738	87	\$ 484	\$ 13,930	\$ 25,377
113	\$ 499,659	93	\$ 343	\$ 13,800	\$ 43,524
88	\$ 566,943	85	\$ 223	\$ 11,786	\$ 24,724
140	\$ 152,853	143	\$ 294	\$ 12,703	\$ 24,598
92	\$ 542,730	88	\$ 286	\$ 10,585	\$ 22,624
55	\$ 1,429,054	46	\$ 637	\$ 20,674	\$ 56,675
126	\$ 198,630	139	\$ 187	\$ 13,525	\$ 22,318
65	\$ 936,716	63	\$ 531	\$ 20,597	\$ 50,361
56	\$ 947,308	62	\$ 296	\$ 12,017	\$ 23,367
12	\$ 4,785,051	13	\$ 379	\$ 16,081	\$ 25,637
24	\$ 2,817,040	26	\$ 294	\$ 15,572	\$ 28,633
34	\$ 1,553,683	41	\$ 450	\$ 30,380	\$ 47,764
105	\$ 405,215	103	\$ 169	\$ 14,475	\$ 28,466
16	\$ 3,795,083	19	\$ 308	\$ 18,880	\$ 28,470
69	\$ 623,355	82	\$ 410	\$ 13,620	\$ 23,056
48	\$ 1,371,178	49	\$ 355	\$ 19,247	\$ 44,142
91	\$ 384,803	109	\$ 288	\$ 14,189	\$ 21,171
79	\$ 463,197	95	\$ 173	\$ 17,996	\$ 26,351
53	\$ 906,257	64	\$ 345	\$ 12,775	\$ 21,536
120	\$ 240,277	125	\$ 277	\$ 13,197	\$ 24,573
75	\$ 1,535,014	44	\$ 746	\$ 16,768	\$ 75,062
158	\$ 81,845	156	\$ 311	\$ 6,696	\$ 30,482
99	\$ 1,720,940	37	\$ 578	\$ 13,731	\$ 103,261
144	\$ 174,071	140	\$ 323	\$ 10,235	\$ 24,325

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2008 Population Estimates	Master Economic Rank	2009 County 1% Distribution		2008 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Richmond	199,311	13	\$ 107,547	7	\$ 2,477,686
Rockdale	83,400	28	\$ 40,408	28	\$ 1,466,264
Schley	4,277	151	\$ 1,011	151	\$ 62,542
Screven	15,076	96	\$ 4,223	109	\$ 348,260
Seminole	9,101	128	\$ 3,090	122	\$ 114,370
Spalding	64,089	38	\$ 25,105	34	\$ 894,821
Stephens	25,566	72	\$ 10,529	67	\$ 355,096
Stewart	4,572	149	\$ 1,114	150	\$ 41,766
Sumter	32,307	64	\$ 12,124	59	\$ 385,148
Talbot	6,412	144	\$ 1,432	145	\$ 75,549
Taliaferro	1,826	159	\$ 311	159	\$ 15,207
Tattnall	23,263	102	\$ 5,267	100	\$ 233,193
Taylor	8,707	132	\$ 2,505	128	\$ 103,104
Telfair	13,235	124	\$ 3,328	118	\$ 113,337
Terrell	10,268	126	\$ 2,847	124	\$ 122,219
Thomas	45,849	39	\$ 21,234	42	\$ 724,020
Tift	42,554	46	\$ 23,799	40	\$ 572,059
Toombs	28,083	67	\$ 13,801	57	\$ 374,264
Towns	10,984	94	\$ 5,789	98	\$ 133,856
Treutlen	6,995	148	\$ 1,408	146	\$ 66,210
Troup	64,119	31	\$ 31,057	29	\$ 1,008,710
Turner	9,341	133	\$ 2,524	127	\$ 100,514
Twiggs	10,204	129	\$ 1,657	139	\$ 113,730
Union	21,175	75	\$ 9,358	78	\$ 278,767

2008 AGI Reported on Georgia Returns	2009 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported
17	\$ 4,333,082	15	\$ 540	\$ 12,431	\$ 21,740
29	\$ 2,894,873	25	\$ 485	\$ 17,581	\$ 34,711
148	\$ 117,695	150	\$ 236	\$ 14,623	\$ 27,518
73	\$ 386,576	107	\$ 280	\$ 23,100	\$ 25,642
127	\$ 230,681	131	\$ 339	\$ 12,567	\$ 25,347
37	\$ 1,410,783	48	\$ 392	\$ 13,962	\$ 22,013
71	\$ 675,604	76	\$ 412	\$ 13,889	\$ 26,426
151	\$ 130,751	147	\$ 244	\$ 9,135	\$ 28,598
64	\$ 717,233	75	\$ 375	\$ 11,922	\$ 22,201
143	\$ 227,116	132	\$ 223	\$ 11,782	\$ 35,420
159	\$ 64,368	158	\$ 170	\$ 8,328	\$ 35,251
96	\$ 396,373	104	\$ 226	\$ 10,024	\$ 17,039
133	\$ 207,731	136	\$ 288	\$ 11,842	\$ 23,858
129	\$ 256,135	122	\$ 251	\$ 8,563	\$ 19,353
125	\$ 233,434	128	\$ 277	\$ 11,903	\$ 22,734
41	\$ 1,553,046	42	\$ 463	\$ 15,791	\$ 33,873
49	\$ 961,439	61	\$ 559	\$ 13,443	\$ 22,593
66	\$ 594,169	84	\$ 491	\$ 13,327	\$ 21,158
117	\$ 887,020	66	\$ 527	\$ 12,186	\$ 80,756
147	\$ 110,014	152	\$ 201	\$ 9,465	\$ 15,728
33	\$ 1,868,606	33	\$ 484	\$ 15,732	\$ 29,143
134	\$ 203,055	138	\$ 270	\$ 10,761	\$ 21,738
128	\$ 244,039	124	\$ 162	\$ 11,146	\$ 23,916
86	\$ 1,244,367	53	\$ 442	\$ 13,165	\$ 58,766

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2008 Population Estimates	Master Economic Rank	2009 County 1% Distribution		2008 AGI Reported on Georgia Returns
			(Thousands)	Rank	(Thousands)
Upson	27,484	81	\$ 9,373	77	\$ 344,818
Walker	64,869	44	\$ 15,957	51	\$ 857,793
Walton	85,872	30	\$ 27,642	32	\$ 1,497,278
Ware	35,984	59	\$ 18,639	44	\$ 450,247
Warren	5,823	145	\$ 1,475	143	\$ 68,744
Washington	20,874	79	\$ 8,969	81	\$ 325,198
Wayne	29,535	69	\$ 10,166	70	\$ 369,655
Webster	2,200	158	\$ 568	157	\$ 28,324
Wheeler	6,885	152	\$ 899	152	\$ 49,886
White	25,122	66	\$ 9,434	76	\$ 363,313
Whitfield	93,748	23	\$ 51,900	21	\$ 1,554,739
Wilcox	8,791	147	\$ 1,352	147	\$ 72,693
Wilkes	10,314	118	\$ 3,357	117	\$ 126,927
Wilkinson	10,013	113	\$ 4,403	108	\$ 126,900
Worth	21,322	95	\$ 4,905	104	\$ 278,774
Other					\$ 5,314,368
Total	9,697,838		\$ 4,019,052		\$ 192,294,583

Aggregated Per Capita Amounts

Note: Population figures are estimated as at July 1, 2009 and counties are listed alphabetically.

Sources: Population Division, U.S. Census Bureau (accessed November 2010) and Local Government Services and Information Technology Division, Georgia Department of Revenue

2008 AGI Reported on Georgia Returns	2009 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported
74	\$ 619,299	83	\$ 341	\$ 12,546	\$ 22,533
39	\$ 1,319,545	50	\$ 246	\$ 13,223	\$ 20,342
28	\$ 2,586,585	29	\$ 322	\$ 17,436	\$ 30,121
58	\$ 659,220	77	\$ 518	\$ 12,512	\$ 18,320
146	\$ 145,072	144	\$ 253	\$ 11,806	\$ 24,914
76	\$ 762,780	71	\$ 430	\$ 15,579	\$ 36,542
67	\$ 752,199	73	\$ 344	\$ 12,516	\$ 25,468
157	\$ 83,191	155	\$ 258	\$ 12,874	\$ 37,814
150	\$ 120,111	149	\$ 131	\$ 7,246	\$ 17,445
70	\$ 1,026,818	60	\$ 376	\$ 14,462	\$ 40,873
23	\$ 3,398,406	22	\$ 554	\$ 16,584	\$ 36,250
145	\$ 140,823	145	\$ 154	\$ 8,269	\$ 16,019
122	\$ 356,185	112	\$ 325	\$ 12,306	\$ 34,534
123	\$ 391,745	106	\$ 440	\$ 12,673	\$ 39,124
85	\$ 495,972	94	\$ 230	\$ 13,074	\$ 23,261
\$ 349,789,568					
			\$ 58,585	\$ 2,267,232	\$ 4,950,676

Table 23
Millage Rates by County - Alphabetical

	CY2006	CY2007	CY2008	CY2009	CY2010
Appling	28.510	28.420	28.340	28.340	28.670
Atkinson	27.909	30.002	32.422	32.422	32.422
Bacon	26.639	27.750	28.725	28.738	28.738
Baker	26.260	24.610	24.600	20.765	22.750
Baldwin	23.620	25.120	24.960	24.960	24.960
Banks	20.353	20.298	21.798	22.548	22.473
Barrow	28.359	28.086	28.088	28.088	29.088
Bartow	27.390	26.680	25.990	25.950	25.880
Ben Hill	29.420	29.420	29.330	29.360	29.406
Berrien	32.250	32.250	32.250	32.250	32.250
Bibb	32.787	35.287	34.272	30.347	30.347
Bleckley	24.040	26.550	22.902	22.902	25.802
Brantley	29.848	31.868	36.636	36.760	36.760
Brooks	29.040	30.773	22.678	23.601	25.472
Bryan	20.337	20.733	21.287	23.687	23.687
Bulloch	19.170	20.640	20.590	20.590	21.090
Burke	21.577	22.491	22.826	22.826	22.826
Butts	33.232	33.232	33.169	35.669	37.663
Calhoun	35.010	25.345	27.950	27.836	29.896
Camden	27.000	27.000	26.700	26.700	26.950
Candler	27.159	24.239	22.654	23.693	23.714
Carroll	24.850	26.850	26.850	26.850	26.850
Catoosa	21.377	22.206	22.135	22.397	22.409
Charlton	41.602	32.450	34.640	36.870	36.870
Chatham	31.199	28.877	28.486	28.486	29.213
Chattahoochee	22.360	26.561	25.290	25.287	25.286
Chattooga	18.657	19.047	18.432	18.333	24.231
Cherokee	26.497	26.250	26.223	26.803	28.398
Clarke	33.050	33.050	33.200	33.450	33.950

Table 23 Continued

Millage Rates by County - Alphabetical

	CY2006	CY2007	CY2008	CY2009	CY2010
Clay	30.076	30.076	27.377	27.377	27.423
Clayton	32.914	32.521	32.948	35.586	35.477
Clinch	41.230	30.878	30.241	30.241	29.991
Cobb	29.750	28.750	28.750	28.750	28.750
Coffee	22.574	23.464	23.311	23.311	23.811
Colquitt	26.712	26.403	24.614	24.614	24.614
Columbia	26.810	26.977	26.977	26.977	26.727
Cook	23.965	23.965	25.965	25.965	25.965
Coweta	27.490	28.490	28.310	28.740	28.590
Crawford	31.250	25.833	25.831	26.284	26.280
Crisp	29.609	28.789	28.789	28.789	28.789
Dade	17.230	19.230	19.100	19.100	19.648
Dawson	22.434	22.434	22.434	22.434	22.434
Decatur	21.650	21.650	20.520	21.520	21.800
Dekalb	39.300	39.300	39.300	40.090	40.090
Dodge	19.050	19.950	19.700	22.000	22.250
Dooly	31.662	31.662	33.082	33.082	35.082
Dougherty	40.156	37.875	37.861	37.861	37.861
Douglas	28.790	27.811	27.776	29.532	34.250
Early	31.750	22.800	25.790	26.950	26.690
Echols	32.470	30.420	34.830	35.185	35.185
Effingham	30.754	29.911	29.729	28.083	28.118
Elbert	24.603	25.230	25.985	25.916	25.902
Emanuel	23.842	23.575	23.689	28.731	26.932
Evans	18.640	19.650	20.630	20.600	20.600
Fannin	20.169	17.360	18.310	18.310	18.310
Fayette	30.194	30.378	32.109	31.609	29.839
Floyd	29.679	29.359	29.938	29.938	29.938
Forsyth	22.631	22.528	23.858	23.934	24.719

Table 23 Continued

Millage Rates by County - Alphabetical

	CY2006	CY2007	CY2008	CY2009	CY2010
Franklin	18.990	21.216	21.463	23.502	23.502
Fulton	35.558	34.283	33.692	36.192	36.192
Gilmer	21.663	21.163	18.650	21.500	22.278
Glascocock	33.820	27.530	27.530	27.530	27.530
Glynn	24.031	22.920	22.679	22.648	22.648
Gordon	27.223	26.726	27.278	24.331	24.331
Grady	21.802	22.550	23.650	23.650	23.650
Greene	14.239	14.622	15.512	15.853	16.170
Gwinnett	32.100	31.880	31.770	34.050	34.050
Habersham	23.173	22.847	21.870	21.870	22.510
Hall	25.550	23.770	24.430	24.430	24.430
Hancock	39.340	40.180	39.640	30.488	30.488
Haralson	25.029	24.949	27.109	27.600	28.100
Harris	24.710	24.278	22.950	23.450	23.450
Hart	17.316	18.250	18.246	18.246	18.246
Heard	23.573	22.559	22.460	22.460	22.460
Henry	37.509	37.510	37.279	37.279	38.628
Houston	23.260	23.350	23.350	25.220	24.720
Irwin	30.780	28.440	29.266	29.266	29.266
Jackson	32.580	32.225	32.099	32.172	32.191
Jasper	28.600	28.710	27.110	28.140	31.560
Jeff Davis	24.976	24.970	24.970	25.880	25.880
Jefferson	26.120	26.250	27.250	26.764	26.764
Jenkins	26.500	20.300	23.700	23.846	23.846
Johnson	25.998	21.917	21.917	21.926	28.947
Jones	31.518	29.618	29.618	31.368	31.348
Lamar	25.192	24.992	24.992	24.992	24.992
Lanier	36.140	30.500	30.490	31.490	31.490
Laurens	18.501	18.479	18.489	22.550	22.550

Table 23 Continued

Millage Rates by County - Alphabetical

	CY2006	CY2007	CY2008	CY2009	CY2010
Lee	27.766	27.766	28.416	28.416	28.016
Liberty	32.851	33.534	32.930	32.930	32.930
Lincoln	24.483	24.132	25.827	26.697	27.531
Long	34.270	24.776	24.776	31.074	29.460
Lowndes	24.259	24.955	24.510	24.510	24.510
Lumpkin	23.012	19.209	19.161	20.597	20.355
Macon	29.780	29.010	29.060	28.900	28.980
Madison	29.977	29.374	30.208	30.155	30.167
Marion	24.354	23.311	23.396	22.916	23.337
McDuffie	23.350	23.350	25.240	25.240	25.240
McIntosh	24.250	26.500	26.477	29.423	29.423
Meriwether	31.250	30.472	30.467	30.467	30.641
Miller	32.297	35.521	38.508	37.067	35.240
Mitchell	30.073	30.573	31.573	31.573	32.573
Monroe	24.950	25.350	22.781	23.381	23.631
Montgomery	27.083	23.170	23.173	23.196	24.196
Morgan	26.935	21.415	21.324	20.889	22.393
Murray	22.145	22.145	21.550	21.550	21.550
Muscogee	41.530	41.530	41.530	41.530	34.240
Newton	31.671	31.633	31.633	31.633	34.603
Oconee	26.180	24.730	24.436	24.436	24.436
Oglethorpe	25.065	25.994	27.590	26.619	27.302
Paulding	24.216	30.239	31.122	32.372	33.592
Peach	30.087	30.087	30.087	30.805	30.805
Pickens	21.730	20.853	20.615	22.480	22.480
Pierce	22.630	22.040	22.600	23.520	23.520
Pike	29.043	27.607	27.514	26.075	29.094
Polk	25.542	26.042	26.042	26.380	26.380
Pulaski	24.565	26.066	26.050	27.063	28.063

Table 23 Continued

Millage Rates by County - Alphabetical

	CY2006	CY2007	CY2008	CY2009	CY2010
Putnam	18.739	17.014	14.400	15.900	16.800
Quitman	27.475	27.288	26.005	28.440	28.437
Rabun	17.858	17.690	17.460	17.326	17.308
Randolph	22.748	24.685	27.455	28.925	31.775
Richmond	29.201	29.611	30.148	30.148	29.796
Rockdale	36.080	36.080	35.980	35.980	38.990
Schley	30.840	33.000	34.470	30.980	32.610
Screven	21.065	21.073	25.745	25.759	25.763
Seminole	27.917	27.140	26.121	25.871	30.943
Spalding	35.500	35.990	35.960	37.160	38.030
Stephens	27.090	28.400	29.970	29.970	29.970
Stewart	27.009	25.845	25.447	25.447	25.447
Sumter	29.131	29.885	31.024	30.612	29.573
Talbot	30.079	30.079	30.079	29.979	29.380
Taliaferro	30.260	31.720	29.330	39.620	39.620
Tattnall	28.999	28.936	24.713	24.791	26.760
Taylor	24.210	24.710	20.560	20.510	22.020
Telfair	23.389	24.532	29.759	29.439	29.439
Terrell	34.780	30.591	30.534	31.534	31.534
Thomas	22.444	26.522	21.220	21.130	21.836
Tift	27.207	27.207	27.707	27.707	27.707
Toombs	17.800	21.376	21.272	22.341	22.378
Towns	9.359	8.537	9.831	11.069	11.059
Treutlen	24.250	24.607	24.607	24.607	24.607
Troup	29.660	29.660	29.660	29.660	29.660
Turner	32.949	33.449	30.269	30.269	30.269
Twiggs	36.430	36.430	38.750	30.450	32.450
Union	14.300	14.229	14.098	14.588	14.615
Upson	27.390	28.000	27.270	27.270	27.270

Table 23 Continued

Millage Rates by County - Alphabetical

	CY2006	CY2007	CY2008	CY2009	CY2010
Walker	22.331	22.236	22.133	22.072	22.572
Walton	30.254	30.251	30.245	31.582	32.082
Ware	32.311	31.844	31.844	31.844	31.860
Warren	30.750	30.000	31.400	31.400	31.900
Washington	29.317	26.116	26.018	24.809	25.029
Wayne	37.750	39.750	31.220	31.220	31.220
Webster	37.934	27.769	28.147	28.521	28.544
Wheeler	29.129	31.915	32.211	32.115	32.115
White	22.234	22.680	24.429	24.429	24.429
Whitfield	21.650	20.711	20.067	20.067	20.067
Wilcox	31.110	31.110	31.110	33.610	33.610
Wilkes	23.800	26.751	26.383	25.649	25.649
Wilkinson	32.010	32.010	33.010	32.350	32.350
Worth	27.580	27.580	27.580	25.353	25.353

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 and Bulloch Counties were not included in their reported millages;
- (2) Special fire district millages for Greene, Jackson, and Sumter Counties were averaged and added to their totals;
- (3) Muscogee County has no Unincorporated area; therefore the millage reported represents the largest Urban Service District. Clarke County has no Unincorporated area; therefore the millage reported represents Incorporated.
- (4) The final 2008 Fulton County millage rate has been verified and restated in this report due to late 2008 digest submission to the State Revenue Commissioner.
- (5) As of the deadline for this report; Hart and Marion Counties have not submitted their 2009 tax digests to the State Revenue Commissioner; their 2009 millage rates reported herein are those indicated in their respective 2009 Superior Court Temporary Collection Orders.
- (6) The final 2009 millage rates have been verified or restated for Banks, Bibb, Fulton, Hancock, Laurens, Washington, and Wilkes Counties due to late 2009 digest submission to the State Revenue Commissioner.
- (7) As of the deadline for this report; DeKalb, Hart, and Marion Counties have not submitted their 2010 tax digests to the State Revenue Commissioner; the 2010 millage rates reported herein are those indicated in their respective Superior Court Temporary Collection Orders.
- (8) As of the deadline for this report; Brantley, Burke, Charlton, Fulton, Gordon, Hancock, Jenkins, Liberty, Pierce, Taliaferro, Wheeler, and Wilkes Counties have not submitted their 2010 tax digests to the State Revenue Commissioner; the 2010 millage rates reported herein are estimated at same as prior year.

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 and may or may not include additional millage rates set by municipal governing authorities.

Table 24
Millage Rates by County - Numerical

	CY2010		CY2010		CY2010		CY2010
Towns	11.059	Laurens	22.550	Baldwin	24.960	Clay	27.423
Union	14.615	Walker	22.572	Lamar	24.992	Glascocock	27.530
Greene	16.170	Glynn	22.648	Washington	25.029	Lincoln	27.531
Putnam	16.800	Baker	22.750	McDuffie	25.240	Tift	27.707
Rabun	17.308	Burke	22.826	Chattahoochee	25.286	Lee	28.016
Hart	18.246	Marion	23.337	Worth	25.353	Pulaski	28.063
Fannin	18.310	Harris	23.450	Stewart	25.447	Haralson	28.100
Dade	19.648	Franklin	23.502	Brooks	25.472	Effingham	28.118
Whitfield	20.067	Pierce	23.520	Wilkes	25.649	Cherokee	28.398
Lumpkin	20.355	Monroe	23.631	Screven	25.763	Quitman	28.437
Evans	21.090	Grady	23.650	Bleckley	25.802	Webster	28.544
Bulloch	20.600	Bryan	23.687	Bartow	25.880	Coweta	28.590
Murray	21.550	Candler	23.714	Jeff Davis	25.880	Appling	28.670
Decatur	21.800	Coffee	23.811	Elbert	25.902	Bacon	28.738
Thomas	21.836	Jenkins	23.846	Cook	25.965	Cobb	28.750
Taylor	22.020	Montgomery	24.196	Crawford	26.280	Crisp	28.789
Dodge	22.250	Chattooga	24.231	Polk	26.380	Johnson	28.947
Gilmer	22.278	Gordon	24.331	Early	26.690	Macon	28.980
Toombs	22.378	White	24.429	Columbia	26.727	Barrow	29.088
Morgan	22.393	Hall	24.430	Tattnall	26.760	Pike	29.094
Catoosa	22.409	Oconee	24.436	Jefferson	26.764	Chatham	29.213
Dawson	22.434	Lowndes	24.510	Carroll	26.850	Irwin	29.266
Heard	22.460	Treutlen	24.607	Emanuel	26.932	Talbot	29.380
Banks	22.473	Colquitt	24.614	Camden	26.950	Ben Hill	29.406
Pickens	22.480	Forsyth	24.719	Upson	27.270	McIntosh	29.423
Habersham	22.510	Houston	24.720	Oglethorpe	27.302	Telfair	29.439

Table 24 Continued

Millage Rates by County - Numerical

	CY2010		CY2010		CY2010		CY2010
Long	29.460	Peach	30.805	Wilkinson	32.350	Echols	35.185
Sumter	29.573	Seminole	30.943	Atkinson	32.422	Miller	35.240
Troup	29.660	Wayne	31.220	Twiggs	32.450	Clayton	35.477
Richmond	29.796	Jones	31.348	Mitchell	32.573	Fulton	36.192
Fayette	29.839	Lanier	31.490	Schley	32.610	Brantley	36.760
Calhoun	29.896	Terrell	31.534	Liberty	32.930	Charlton	36.870
Floyd	29.938	Jasper	31.560	Paulding	33.592	Butts	37.663
Stephens	29.970	Randolph	31.775	Wilcox	33.610	Dougherty	37.861
Clinch	29.991	Ware	31.860	Clarke	33.950	Spalding	38.030
Madison	30.167	Warren	31.900	Gwinnett	34.050	Henry	38.628
Turner	30.269	Walton	32.082	Muscogee	34.240	Rockdale	38.990
Bibb	30.347	Wheeler	32.115	Douglas	34.250	Taliaferro	39.620
Hancock	30.488	Jackson	32.191	Newton	34.603	Dekalb	40.090
Meriwether	30.641	Berrien	32.250	Dooley	35.082		

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, Jackson, and Sumter Counties were averaged and added to their totals;
- (3) Muscogee County has no Unincorporated area; therefore the millage reported represents the largest Urban Service District. Clarke County has no Unincorporated area; therefore the millage reported represents Incorporated.
- (4) As of the deadline for this report; Dekalb, Hart, and Marion Counties have not submitted their 2010 tax digests to the State Revenue Commissioner; the 2010 millage rates reported herein are those indicated in their respective Superior Court Temporary Collection Orders.
- (5) As of the deadline for this report; Brantley, Burke, Charlton, Fulton, Gordon, Hancock, Jenkins, Liberty, Pierce, Taliaferro, Wheeler, and Wilkes Counties have not submitted their 2010 tax digests to the State Revenue Commissioner; the 2010 millage rates reported herein are estimated at same as prior year.

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Motor Vehicle and Processing Center

Motor Vehicle and Processing Center Highlights:

Motor Vehicle

- *Manufactured New License plates:*
 - *Zoo Atlanta*
 - *Abraham Baldwin Agricultural College*
- *Motor Carrier System Enhancements:*
 - *Initiated Georgia Trucking Portal online as first step to CVISN implementation*
 - *Began Georgia Intrastate Motor Carrier (GIMC) Registration*
 - *Initiated Trip Permits over the Web*
 - *Launched International Fuel Tax Agreement (IFTA) program in Integrated Tax System (ITS) portal*
- *Initiated NMVITIS for National Title recognition and Fraud deterrent.*
- *Reduced the time of waiting on Salvage Inspections from 6 weeks to 7 business days or less. Reduced the Regular and Salvage Title Applications from 4 weeks to 7 business days or less.*

Processing Center

- *Received 2010 Innovation Award from Opex Corporation for participation in pilot project for the Opex new AS7200i automated mail extraction machine.*
- *Processed 4.9 million Individual Tax returns.*
- *Processed 3.1 million individual electronic returns.*
- *Processed 3.5 million individual refunds.*
- *Reduced processing time for depositing checks received with tax returns from five days average in FY2009 to four days average in FY2010.*

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, registration and 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

	FY2006	FY2007	FY2008	FY2009	FY2010
Salvage Inspection					
Number of rebuilt salvage vehicle reinspections	23,208	20,991	17,437	16,545	18,865
Tag and Title Registration					
• Commercial Truck Registration					
Number of interstate commercial vehicle registrations	45,102	45,526	43,751	51,926	43,537
Number of Georgia intrastate commercial Unified Carrier Registrations (UCR) ⁽ⁱ⁾	-	-	-	-	54,728
• Motor Vehicle Registration					
Number of motor vehicle tag registrations processed (Millions)	8.2	8.4	8.5	8.5	8.5
Number of internet online motor vehicle title registrations	232,917	401,273	459,361	474,167	516,214
• Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ 250	\$ 294	\$ 295	\$ 281	\$ 215

Note: ⁽ⁱ⁾ Intrastate Registration under UCR began March 2010.

Source: Motor Vehicle, Georgia Department of Revenue

Motor Vehicle Seminars

Seminars	Date	Location	Attendees
Georgia Association of Tax Officials Conference	May 12 - 14, 2009	Athens	N/A
Constitutional Officers Association of Georgia			
Tax Commissioner Workshop	August 10 - 11, 2009	St. Simons Island	N/A
	November 17 - 19, 2009	Savannah	N/A

Active Registrations for Georgia Specialty Plates

Top Ten Specialty Plates	FY2007	FY2008	FY2009	FY2010
Wildlife (O.C.G.A. § 40-2-86)	330,860	311,993	293,382	273,914
Bobwhite Quail (§ 40-2-86)	197,951	192,862	185,351	174,602
Hobby Antique (§ 40-2-86.1)	105,536	105,038	104,580	101,897
Wildflower (§ 40-2-86)	67,779	67,698	64,203	59,966
Hummingbird (§ 40-2-86)	37,130	48,538	54,019	56,471
Educators (§ 40-2-86)	43,970	48,757	51,911	52,901
Breast Cancer Awareness (§ 40-2-86)	41,004	42,321	41,839	39,870
Dog & Cat Sterilization (§ 40-2-86)	44,672	43,082	41,216	37,878
Golden Labrador Retriever (§ 40-2-86)	24,475	31,919	34,801	35,569
Certified Firefighter (§ 40-2-86.1)	9,424	10,100	11,111	11,855

Note: For reference, please consult HB 1055 which was signed into law on May 12, 2010. Among other provisions, it changed applicable Code section reference numbers.

Source: Motor Vehicle, Georgia Department of Revenue

Table 25.1
Number of Motor Vehicle Registrations and Tags Issued

	FY2006	FY2007	FY2008	FY2009	FY2010
Registrations Issued	8,201,511	8,467,856	8,528,319	8,515,900	8,530,981
Tags Issued	2,910,967	2,851,018	2,692,263	1,673,948	1,712,390

Source: Motor Vehicle, Georgia Department of Revenue

Table 25.2
Number of Motor Vehicle Registrations Sold by Major Category

	FY2006	FY2007	FY2008	FY2009	FY2010
Passenger Cars	5,173,865	5,342,863	5,382,277	5,372,048	5,394,530
Motorcycles	157,781	172,200	186,719	195,776	195,647
Trucks	1,916,680	1,950,507	1,936,915	1,901,475	1,877,499
Trailers	921,636	967,470	985,871	1,008,660	1,024,073
Bus	31,318	34,614	36,331	37,743	39,035
Other	231	202	206	198	197
Total	8,201,511	8,467,856	8,528,319	8,515,900	8,530,981

Source: Motor Vehicle, Georgia Department of Revenue

Table 26

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

	FY2006	FY2007	FY2008	FY2009	FY2010
Registration					
County collected Registration and Fees	\$ 196,131,501.55	\$ 190,592,800.89	\$ 193,437,010.13	\$ 186,574,202.78	\$ 171,522,696.21
DOR collected Registration and Fees	\$ 927,878.00	\$ 978,934.25	\$ 1,078,096.00	\$ 1,220,741.00	\$ 970,534.50
Refunds from Registration and Title Fees	\$ (182,594.00)	\$ (168,689.61)	\$ (157,417.85)	\$ (248,339.22)	\$ (396,715.31)
Sub-Total	\$ 196,876,785.55	\$ 191,403,045.53	\$ 194,357,688.28	\$ 187,546,604.56	\$ 172,096,515.40
Titles					
County collected Title Fees	\$ 42,233,647.00	\$ 42,720,035.00	\$ 40,525,048.00	\$ 34,269,752.50	\$ 32,652,432.00
DOR collected Title Fees	\$ 10,298,124.00	\$ 9,884,023.35	\$ 9,497,026.00	\$ 8,886,193.00	\$ 8,740,792.00
Tag and Title Compliance Penalties	\$ 754,250.00	\$ 123,450.00	\$ 668,560.00	\$ 1,817,410.00	\$ 1,658,790.00
Sub-total	\$ 53,286,021.00	\$ 52,727,508.35	\$ 50,690,634.00	\$ 44,973,355.50	\$ 43,052,014.00
Total Amount of Net Revenue ⁽ⁱ⁾	\$ 250,162,806.55	\$ 244,130,553.88	\$ 245,048,322.28	\$ 232,519,960.06	\$ 215,148,529.40

Note: ⁽ⁱ⁾ Net revenue amounts take into account refunds, commissions retained by county tag agents and other accounting adjustments.

Source: Motor Vehicle, Georgia Department of Revenue

Table 27

FY2010 Motor Vehicle Customer Service Report - Tradeport Facility

Division/Section/Unit	Number of Phone Calls Received Annually	Number of Written Correspondence Received and/or Sent	Number of Email Correspondence Received and/or Sent
Title Processing ⁽ⁱ⁾	-	46,476	-
Commercial Vehicles ⁽ⁱ⁾ (IRP, IFTA, UCR)	-	7,782	1,276
Tag Image Exam (TIE)	-	8,145	-
MVD Call Center	416,577	135,200	365
Help Desk Administration	5,125	650	19,824
Dealer Registration / Special Tags	18,671	80,620	2,975
Motor Vehicle Division - IVR	469,659	-	-
Grand Totals	910,032	278,873	24,440

Note: ⁽ⁱ⁾ Motor Vehicle combined 5 disparate call centers into one call center in FY2009.

Source: Motor Vehicle, Georgia Department of Revenue

Table 28
Lobby Customers at Tradeport Facility

Customer Service Category	Arrived	Served	Workload Hours
Titles	87,195	86,803	10,302:55:54
Salvage and Bonds	40	38	4:59:36
ADA	1,180	1,179	152:18:02
Commercial Titles	27,422	27,289	7,842:51:28
Research	572	562	76:33:26
Quality Assurance	27	27	4:35:26
Commercial Vehicles Cashier	6,475	6,396	579:51:00
Commercial Vehicles Permitting	2,438	2,357	290:41:28
Commercial Vehicles Registration	13,656	13,412	1,528:59:52
Commercial Vehicles IFTA	5,416	4,932	608:42:42
Accounting	21	10	0:25:28
Insurance and Help Desk	3	-	0:00
Commercial Vehicles DOT	46	36	2:11
Dealer Tags	6,700	6,564	1,896:29:48
Stop Files	125	111	24:47:16
Grand Totals	151,316	149,716	12,988:39:22

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

	FY2006	FY2007	FY2008	FY2009	FY2010
Error Resolution					
Number of Sales Tax returns processed through error resolution (Thousands)	700	572	636	458	461
Percent of Sales Tax returns processed through error resolution	50.0%	48.0%	46.9%	36.1%	30.2%
Total number of error resolution staff (All tax types)	90	82	78	68	67
Money Deposits					
Average time lapse in days between receipts and deposit of check in a coupon payment	2.0	2.5	2.0	3.5	2.5
Average time lapse in days between receipts and deposit of check in a non-coupon payment	10.0	9.0	8.0	5.4	3.4
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 13.0	\$ 17.3	\$ 17.7	\$ 17.3	\$ 17.1
Returns Processing					
Number of documents processed (Millions) ⁽ⁱ⁾	7.9	7.9	8.7	7.7	8.9
Number of images created (Millions) ⁽ⁱ⁾	54.0	54.0	80.0	62.0	65.8
Percent of Individual Income Tax non-paper returns processed ⁽ⁱⁱ⁾	60.0%	62.2%	60.9%	72.5%	62.1%

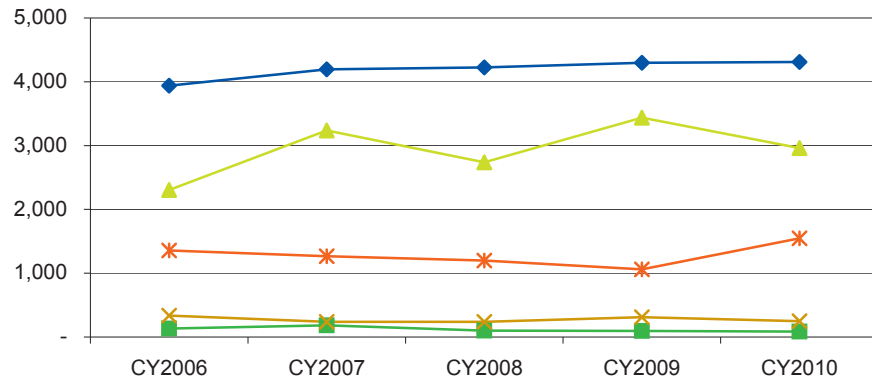
Note:

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

⁽ⁱⁱ⁾ Percentages for FY2007, FY2008 and FY2009 have been restated.

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

Table 29
Tax Returns Processed in Department of Revenue (Thousands)



	CY2006	CY2007	CY2008	CY2009	CY2010
◆ Individual Income Tax	3,939	4,196	4,226	4,299	4,311
■ Individual Amended Tax	133	183	101	96	85
▲ Withholding Tax	2,305	3,238	2,737	3,438	2,962
× Corporate Tax	337	239	239	311	248
* Sales and Use Tax	1,357	1,267	1,198	1,060	1,548
Total of all tax types	8,071	9,123	8,501	9,204	9,154

Note: Withholding Tax includes all payments and monthly and quarterly returns processed.

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:

- *During FY2009, the Underage Investigations Group (UAIG) conducted a statewide initiative in all 159 counties which resulted in a non-compliance rate of 17%. During FY2010 the UAIG conducted another statewide initiative in all 159 counties which resulted in a reduction of the rate by 1%. As a result of their efforts, the UAIG was recognized during the Underage Drinking Enforcement Training Center's (UDETTC) 2010 National Leadership Conference in Anaheim, California. UDETTC is a unit of the Office of Juvenile Justice and Delinquency Prevention.*
- *During FY2010, for the first time, conducted underage tobacco compliance investigations in all 159 counties of Georgia, which resulted in a non-compliance rate of 10%.*
- *During FY2010, ATD made 24 felony arrests for sale of non-taxed paid tobacco, counterfeit tobacco products or counterfeit stamps. Over 58,600 packs of cigarettes, over 185,000 cigars and over 1,800 pounds of loose or smokeless tobacco were seized as a result.*

Alcohol and Tobacco Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Industry Regulations					
• Amusement Machines					
Number of amusement machines reviewed annually for compliance	8,312	2,130	1,743	1,482	3,126
Number of amusement machines seized due to non-compliance	193	197	397	102	402
• Law Enforcement					
Number of citations issued	1,684	1,739	2,121	1,603	2,061
Percent of alcohol inspections where the operator is not in compliance with applicable law	15%	12%	8%	8%	14%
• Licenses and Permits					
Number of alcohol license investigations conducted	1,387	1,499	4,523	1,469	1,280
Number of executive orders served after administrative hearings	1,658	1,372	1,505	2,137	1,749
Underage Investigation					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	448	774	1,243	659	699
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	18%	12%	8%	8%	10%

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 30

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

	FY2006	FY2007	FY2008	FY2009	FY2010
Delinquent Tax Collections	\$ 5,869	\$ 10,385	\$ 11,631	\$ 11,377	\$ 9,501
Fee Collections	\$ 123	\$ 118	\$ 137	\$ 138	\$ 168
Executive Orders / Administrative Penalties / Fines	\$ 576	\$ 520	\$ 528	\$ 966	\$ 641
Total Collections and Fines Paid	\$ 6,568	\$ 11,023	\$ 12,296	\$ 12,481	\$ 10,310

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 31

Alcohol and Tobacco Division Performance Figures

	FY2006	FY2007	FY2008	FY2009	FY2010
Number of Alcohol Agents	30	30	28	24	24
Alcohol Inspections	3,630	3,561	4,085	4,192	3,820
Alcohol Investigations	1,377	1,499	1,523	1,469	1,280
Alcohol Citations	1,659	1,716	2,094	1,603	2,061
Underage Alcohol Investigations	2,530	2,556	4,202	3,641	4,289
Underage Alcohol Citations	537	774	1,154	615	699
Liquor License Investigations	2,530	2,652	1,523	1,469	1,280
Still Seizures	4	-	-	-	-
Tobacco Inspections	2,552	2,456	2,902	3,178	3,126
Tobacco Investigations	9	9	11	13	36
Tobacco Citations	25	23	22	37	123
Underage Tobacco Investigations	1,008	1,568	2,095	1,782	3,372
Executive Orders	1,658	1,372	1,505	2,137	1,749
Game Inspections	8,312	2,130	1,743	1,482	1,413
Felony Arrests	9	3	1	19	31
Misdemeanor Arrests	260	196	211	221	140
Dyed Fuel Inspections	2,006	4,349	5,253	6,252	4,990
Dyed Fuel Violations	115	158	151	158	112

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 32.1
Revenue from Selective Excise Taxes (Thousands)

	FY2006	FY2007	FY2008	FY2009	FY2010
Beer					
Beer Taxes	\$ 86,313	\$ 85,956	\$ 88,260	\$ 87,821	\$ 85,180
Fines and Forfeitures	\$ 638	\$ 603	\$ 293	\$ 62	\$ 1
Refunds	\$ 2	\$ (3)	\$ (8)	\$ (7)	\$ (5)
Total	\$ 86,953	\$ 86,556	\$ 88,545	\$ 87,876	\$ 85,176
Tobacco					
Stamp Sales	\$ 243,680	\$ 242,805	\$ 239,796	\$ 229,704	\$ 226,863
Fines and Forfeitures	\$ 3	\$ 150	\$ 5	\$ 577	\$ 413
Refunds	\$ (141)	\$ (6)	\$ (178)	\$ (31)	\$ (89)
Total	\$ 243,542	\$ 242,949	\$ 239,623	\$ 230,250	\$ 227,187
Liquor					
Liquor Taxes	\$ 43,973	\$ 48,385	\$ 47,602	\$ 49,485	\$ 50,565
Fines and Forfeitures	\$ 12	\$ 58	\$ 251	\$ 27	\$ 14
Refunds	\$ (8)	\$ (1)	\$ (8)	\$ (18)	\$ (4)
Pre-License Investigations	\$ 47	\$ 289	\$ 69	\$ 104	\$ 86
Total	\$ 44,024	\$ 48,731	\$ 47,914	\$ 49,598	\$ 50,661
Motor Fuel					
Total	\$ 433,329	\$ 493,449	\$ 473,046	\$ 438,329	\$ 443,384
Wine					
Wine Taxes	\$ 25,854	\$ 25,733	\$ 28,880	\$ 29,344	\$ 32,073
Fines and Forfeitures	\$ 2	\$ 13	\$ -	\$ -	\$ -
Refunds	\$ (4)	\$ (2)	\$ (7)	\$ (6)	\$ (9)
Total	\$ 25,852	\$ 25,744	\$ 28,873	\$ 29,338	\$ 32,064
Selective Excise Taxes Total	\$ 833,700	\$ 897,429	\$ 878,001	\$ 835,391	\$ 838,472

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

Table 32.2

Revenue from Business License Fees (Thousands)

	FY2006	FY2007	FY2008	FY2009	FY2010
Beer Dealers					
License and Brand Registration	N/A	\$ 1	\$ -	\$ -	\$ -
Wholesaler Licenses	N/A	\$ 21	\$ 31	\$ 48	\$ 28
Retailer Licenses ⁽ⁱ⁾	\$ 281	\$ 397	\$ 441	\$ 502	\$ 191
Special Permits	N/A	\$ 26	\$ 1	\$ -	\$ -
Total	\$ 281	\$ 445	\$ 473	\$ 550	\$ 219
Cigar and Cigarette Dealers					
Wholesaler, Manufacturer and Importer Licenses	\$ (231)	\$ 11	\$ 18	\$ 15	\$ 14
Manufacturer Representative Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ (231)	\$ 11	\$ 18	\$ 15	\$ 14
Liquor Dealers					
License and Brand Registration	\$ 16	\$ 20	\$ 20	\$ -	\$ 33
Wholesaler Licenses and Permits	\$ 5	\$ 47	\$ 31	\$ 73	\$ 33
Retailer Licenses ⁽ⁱ⁾	\$ 194	\$ 486	\$ 880	\$ 896	\$ 7
Special Permits	\$ 23	\$ 32	\$ -	\$ -	\$ 5
Retail In-Room Service License Fees	N/A	\$ 2	\$ -	\$ -	\$ -
Total	\$ 238	\$ 587	\$ 931	\$ 969	\$ 78
Wine Dealers					
License and Brand Registration	\$ 1	\$ 1	\$ -	\$ -	\$ -
Wholesaler Licenses and Permits	\$ 13	\$ 31	\$ 38	\$ 47	\$ 36
Retailer Licenses ⁽ⁱ⁾	\$ 205	\$ 349	\$ 481	\$ 442	\$ 11
Special Permits	\$ -	\$ -	\$ -	\$ -	\$ 2
Special Order Shipping	\$ 2	\$ 14	\$ 16	\$ 27	\$ 37
Total	\$ 221	\$ 395	\$ 535	\$ 516	\$ 86

Table 32.2 Continued

Revenue from Business License Fees (Thousands)

	FY2006	FY2007	FY2008	FY2009	FY2010
Coin-Operated Amusement Machines					
Annual Licenses and Permit Fees	\$ 775	\$ 1,855	\$ 1,862	\$ 1,930	\$ 2,275
Refunds	\$ -	\$ -	\$ (10)	\$ (4)	\$ -
Total	\$ 775	\$ 1,855	\$ 1,852	\$ 1,926	\$ 2,275
Commercial Business Licenses ⁽ⁱⁱ⁾					
Licenses	\$ 46,512	\$ 39,733	\$ -	\$ -	\$ -
Refunds	\$ (13,082)	\$ (9,870)	\$ -	\$ -	\$ -
Total	\$ 33,430	\$ 29,863	\$ -	\$ -	\$ -
Business Licenses Fees Total	\$ 34,714	\$ 33,156	\$ 3,809	\$ 3,976	\$ 2,672

Note:

⁽ⁱ⁾ Retailer Licenses have been restated to include multiple licenses sold, now broken out into their respective alcohol types for ease of reference.

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

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:

- *The 11 Regional Offices answered 449,958 taxpayer assistance calls and had over 72,000 walk-in taxpayers.*
- *Integration of Sales and Use Tax and Withholding Tax into the Integrated Tax System (Gen-tax) allowing the Compliance Division to issue audit assessments through the new system which provides detailed information to the taxpayer as well as ease in administration from the Compliance Division.*
- *Data Warehouse continues to run campaigns to identify non-registered business for Sales Tax, Withholding, and Corporate Taxes.*
- *Began the hiring and training of 95 additional auditors to ensure that taxpayers are in compliance with Georgia tax laws.*
- *Began the hiring and training process of 40 new Revenue Agents to be located in a newly renovated area of the Compliance Division at the Century Center main office.*
- *Continue to participate with the Multistate Tax Commission's Nexus and Audit programs. The audit program assists in conducting audits on behalf of the member states. The Nexus program assists taxpayers in coming into compliance with Georgia tax laws through a centralized voluntary disclosure repository.*

Compliance Division Results and Performance Measures

	FY2006	FY2007	FY2008	FY2009	FY2010
Assessment					
Number of proposed assessments issued	230,000	245,012	329,535	488,156	520,816
Number of collections received during assessment phase (Millions)	140	136	134	119	141
Audit					
Average revenue per audit hour (All tax types)	\$ 1,771	\$ 1,899	\$ 1,139	\$ 1,486	\$ 1,180
Percent of audits that find business not in compliance with the tax laws	42%	39%	39%	55%	58%
Collections					
Trust tax (Sales and Withholding) accounts collection cycle in days	165	165	165	165	165
Collections on delinquent and deficient accounts (Millions)	\$ 235	\$ 357	\$ 387	\$ 345	\$ 347

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.

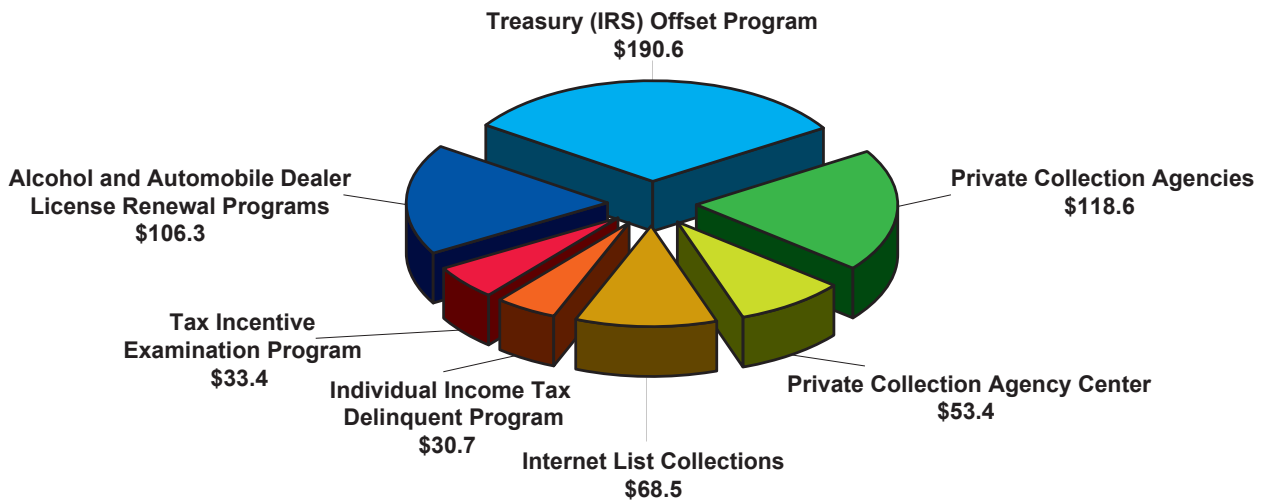
Table 33

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

	FY2006	FY2007	FY2008	FY2009	FY2010
Number of Accounts Processed (Actual)	661,193	637,948	582,499	526,919	390,161
Collections by Compliance (Thousands)	\$ 225,353	\$ 231,296	\$ 211,226	\$ 186,021	\$ 156,649

Source: Compliance Division, Georgia Department of Revenue

Table 34

Revenue from Collection Initiatives (Millions): September 2003 thru June 2010

Source: Compliance Division, Georgia Department of Revenue

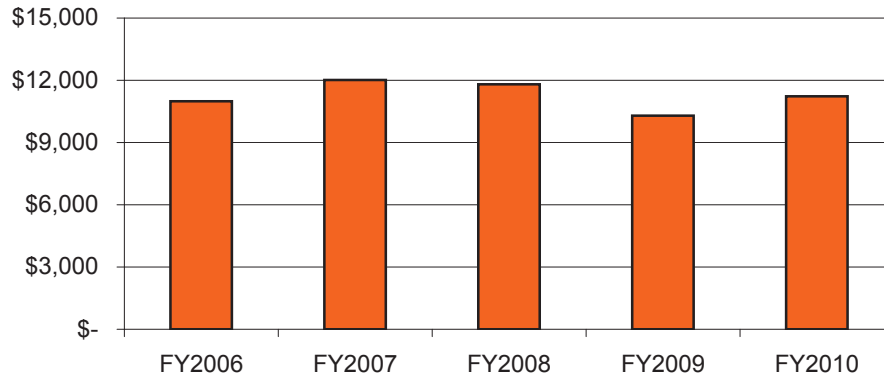
The Compliance Division coordinates specialized initiatives designed to increase compliance utilizing the various collection tools available to the Department. The program(s) began in June 2004 and as of June 30, 2010, these initiatives have collected \$601.5 million. The initiatives include:

- 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 U.S. 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 35
Cost of Collection Fees Collected (Thousands)

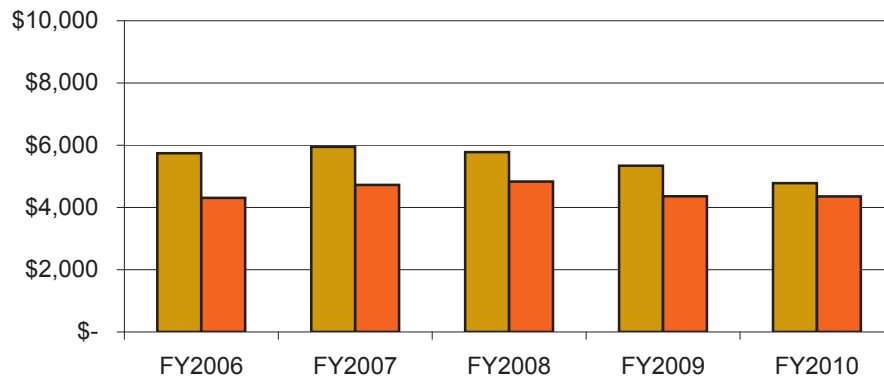


	FY2006	FY2007	FY2008	FY2009	FY2010
■ Cost of Collection Fees Collected	\$ 10,989	\$ 12,012	\$ 11,806	\$ 10,298	\$ 11,226

Note: FY2009 figure has been restated.

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

Table 36
Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution (Millions)



	FY2006	FY2007	FY2008	FY2009	FY2010
■ Net State Collection	\$ 5,745	\$ 5,949	\$ 5,781	\$ 5,342	\$ 4,779
■ Distributions	\$ 4,311	\$ 4,725	\$ 4,832	\$ 4,360	\$ 4,357

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

Table 37
CY2010 Refund History by Month

Month	Individual		Corporate		Sales Taxes	
	Refunds (Thousands)	Number of Accounts	Refunds (Thousands)	Number of Accounts	Refunds (Thousands)	Number of Accounts
January	\$ 117,982	225,200	\$ 7,133	641	\$ 9,784	365
February	\$ 604,142	1,022,534	\$ 18,319	744	\$ 5,706	3,523
March	\$ 525,804	783,276	\$ 38,401	1,246	\$ 4,160	2,098
April	\$ 456,097	531,539	\$ 5,131	816	\$ 4,415	1,566
May	\$ 98,984	133,901	\$ 15,541	1,504	\$ 7,490	1,293
June	\$ 86,048	181,068	\$ 9,394	315	\$ 2,247	152
July	\$ 130,388	120,703	\$ 5,115	1,297	\$ 3,204	211
August	\$ 50,703	48,055	\$ 25,976	1,575	\$ 8,390	163
September	\$ 47,446	36,114	\$ 38,445	1,812	\$ 4,345	74
October	\$ 86,382	75,848	\$ 25,606	1,220	\$ 4,576	202
November	\$ 64,020	55,774	\$ 17,236	172	\$ 18,307	172
December	\$ 28,277	13,178	\$ 23,164	223	\$ 42,855	172

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Gross Refunds issued

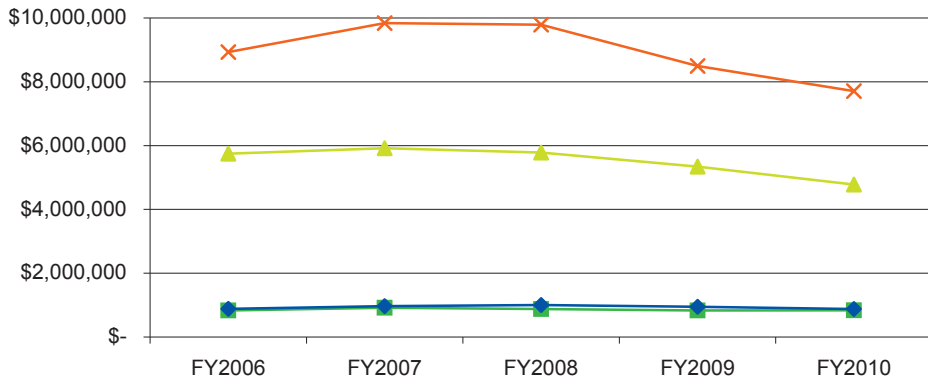
Table 38
Net Revenue Collections by Georgia Department of Revenue (Unaudited and Thousands)

	FY2006	FY2007	FY2008	FY2009	FY2010
Fiscal Year Collections					
Total	\$ 16,393,752	\$ 17,639,834	\$ 17,449,859	\$ 15,619,041	\$ 14,198,824
Monthly Collections					
July	\$ 1,093,198	\$ 1,176,085	\$ 1,299,683	\$ 1,213,291	\$ 1,096,238
August	\$ 1,296,959	\$ 1,275,942	\$ 1,353,788	\$ 1,259,631	\$ 1,052,466
September	\$ 1,460,918	\$ 1,564,037	\$ 1,561,749	\$ 1,632,334	\$ 1,371,956
October	\$ 1,304,776	\$ 1,360,901	\$ 1,388,598	\$ 1,386,860	\$ 1,140,095
November	\$ 1,208,629	\$ 1,278,362	\$ 1,408,993	\$ 1,419,543	\$ 1,188,879
December	\$ 1,539,857	\$ 1,634,397	\$ 1,624,867	\$ 1,489,148	\$ 1,402,181
January	\$ 1,795,724	\$ 1,978,077	\$ 1,837,297	\$ 1,575,265	\$ 1,438,319
February	\$ 886,113	\$ 961,225	\$ 965,846	\$ 629,448	\$ 567,251
March	\$ 1,200,704	\$ 1,174,222	\$ 1,155,087	\$ 987,986	\$ 998,239
April	\$ 1,334,743	\$ 1,309,159	\$ 1,761,180	\$ 1,399,047	\$ 1,340,542
May	\$ 1,673,929	\$ 2,140,232	\$ 1,473,892	\$ 1,262,138	\$ 1,186,660
June	\$ 1,598,202	\$ 1,787,195	\$ 1,618,879	\$ 1,364,350	\$ 1,415,998

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

Table 39

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

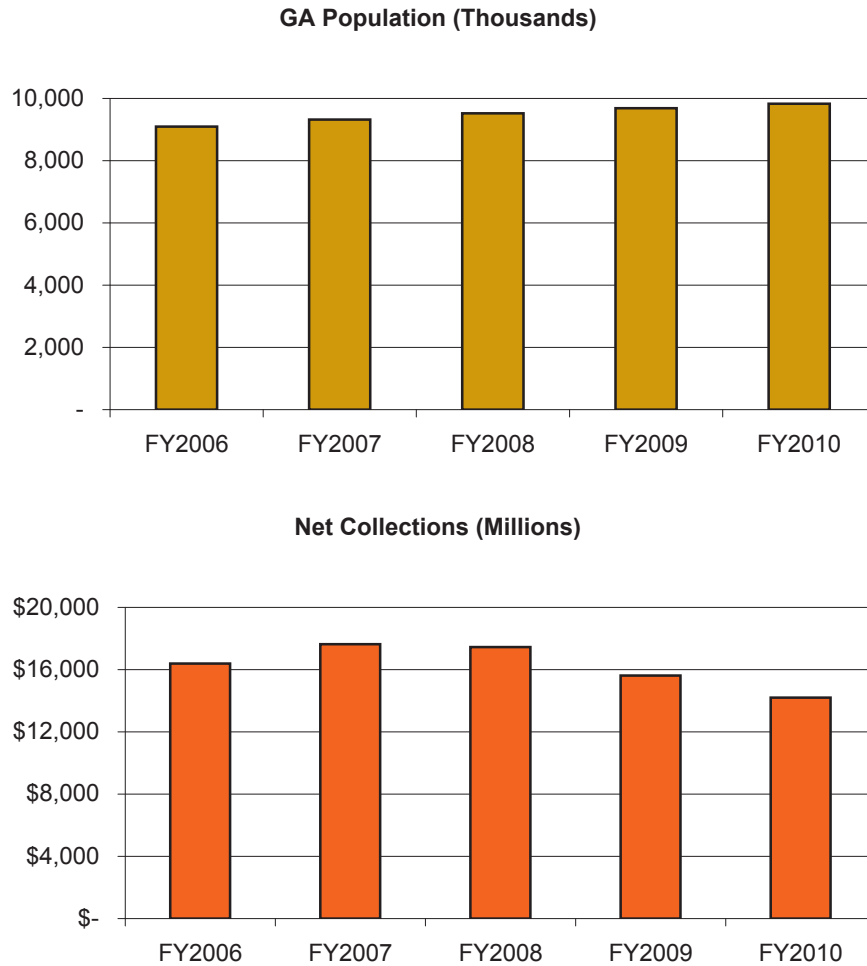


	FY2006	FY2007	FY2008	FY2009	FY2010
◆ Other Sources	\$ 883,973	\$ 968,045	\$ 1,003,093	\$ 945,952	\$ 875,401
■ Selective Sales Tax	\$ 833,010	\$ 918,288	\$ 877,381	\$ 834,621	\$ 837,996
▲ General Sales and Use Tax	\$ 5,745,409	\$ 5,915,519	\$ 5,780,867	\$ 5,342,569	\$ 4,778,811
× Individual and Corporate Tax	\$ 8,931,360	\$ 9,837,982	\$ 9,788,518	\$ 8,495,899	\$ 7,706,616
Total Taxes/Other Revenues	\$ 16,393,752	\$ 17,639,834	\$ 17,449,859	\$ 15,619,041	\$ 14,198,824

Note: Selective Sales Taxes includes Motor Fuel Excise Tax and all Tobacco and Alcohol Taxes. The above figures have been restated. They are extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.

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

Table 40
Comparison of Net Collections and Population



	FY2006	FY2007	FY2008	FY2009	FY2010
■ GA Population (Thousands)	9,094	9,319	9,523	9,686	9,829
■ Net Collections (Millions)	\$ 16,394	\$ 17,640	\$ 17,450	\$ 15,619	\$ 14,199

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.

Table 41

Actual Department of Revenue Spending by Funding Source (Thousands)

	FY2006	FY2007	FY2008	FY2009	FY2010
Other Funds	\$ 9,529	\$ 11,141	\$ 4,164	\$ 18,033	\$ 17,940
Collection Fees	\$ 10,985	\$ 10,938	\$ 10,039	\$ 10,299	\$ 11,226
Modernization	\$ -	\$ -	\$ -	\$ -	\$ -
State Funds	\$ 109,512	\$ 111,523	\$ 114,545	\$ 114,448	\$ 96,227

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

Table 42.1

Changes in Major State Tax Revenues (Millions) - Collections

	FY2006	FY2007	FY2008	FY2009	FY2010
Net Revenue Collections	\$ 16,394	\$ 17,640	\$ 17,450	\$ 15,619	\$ 14,199
General Sales and Use Tax	\$ 5,745	\$ 5,916	\$ 5,781	\$ 5,342	\$ 4,779
Motor Fuel Tax	\$ 433	\$ 493	\$ 473	\$ 438	\$ 443
Prepaid Motor Fuel Sales Tax	\$ 368	\$ 446	\$ 538	\$ 423	\$ 385
Individual Income Tax	\$ 8,041	\$ 8,821	\$ 8,845	\$ 7,801	\$ 7,022
Corporate Tax	\$ 890	\$ 1,017	\$ 943	\$ 695	\$ 685
Liquor, Beer, and Wine Tax	\$ 156	\$ 182	\$ 165	\$ 167	\$ 168
Cigar and Cigarette Tax	\$ 244	\$ 243	\$ 240	\$ 230	\$ 227
Motor Vehicle Fees	\$ 299	\$ 290	\$ 296	\$ 287	\$ 285
Other Revenues	\$ 217	\$ 232	\$ 169	\$ 236	\$ 205

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

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

Table 42.2
Changes in Major State Tax Revenues - Percentage Changes

	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10
Net Revenue Collections	11.58%	7.60%	-1.08%	-10.49%	-9.09%
General Sales and Use Tax	8.77%	2.98%	-2.28%	-7.59%	-10.54%
Motor Fuel Tax	-6.07%	13.86%	-4.06%	-7.40%	1.14%
Prepaid Motor Fuel Sales Tax	11.52%	21.20%	20.63%	-21.38%	-8.98%
Individual Income Tax	10.44%	9.70%	0.27%	-11.80%	-9.99%
Corporate Tax	21.21%	17.84%	-7.28%	-26.30%	-1.44%
Liquor, Beer, and Wine Tax	4.00%	16.67%	-9.34%	1.21%	0.60%
Cigar and Cigarette Tax	-2.01%	-0.41%	-1.23%	-4.17%	-1.30%
Motor Vehicle Fees	-	-3.01%	2.07%	-3.04%	-0.70%
Other Revenues	-4.82%	6.91%	-27.16%	39.64%	-13.14%

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

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

Table 42.3
Changes in Major State Tax Revenues (Millions) - Absolute Changes

	FY05-06	FY06-07	FY07-08	FY08-09	FY08-10
Net Revenue Collections	\$ 1,701	\$ 1,246	\$ (190)	\$ (1,831)	\$ (1,420)
General Sales and Uses Tax	\$ 463	\$ 171	\$ (135)	\$ (439)	\$ (563)
Motor Fuel Tax	\$ (28)	\$ 60	\$ (20)	\$ (35)	\$ 5
Prepaid Motor Fuel Sale Tax	\$ 38	\$ 78	\$ 92	\$ (115)	\$ (38)
Individual Income Tax	\$ 760	\$ 780	\$ 24	\$ (1,044)	\$ (779)
Corporate Tax	\$ 151	\$ 154	\$ (74)	\$ (248)	\$ (10)
Liquor, Beer, and Wine Tax	\$ 6	\$ 26	\$ (17)	\$ 2	\$ 1
Cigar and Cigarette Tax	\$ (5)	\$ (1)	\$ (3)	\$ (10)	\$ (3)
Motor Vehicle Fees	\$ 299	\$ (9)	\$ 6	\$ (9)	\$ (2)
Other Revenues	\$ (11)	\$ 15	\$ (63)	\$ 67	\$ (31)

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

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

Table 43.1
Revenue Collections (Thousands) - Corporate Tax

	FY2006	FY2007	FY2008	FY2009	FY2010
Corporate Net Worth Tax ⁽ⁱ⁾⁽ⁱⁱ⁾	\$ 36,114	\$ 31,872	\$ 41,733	\$ 30,944	\$ 41,725
Corporate Income Tax	\$ 1,009,762	\$ 1,174,181	\$ 1,048,669	\$ 881,267	\$ 827,678
Corporate Income Tax Refunds ⁽ⁱⁱⁱ⁾	\$ (171,278)	\$ (205,215)	\$ (163,789)	\$ (234,219)	\$ (199,198)
Financial Institution Business Occupation Tax	\$ 16,138	\$ 16,347	\$ 16,429	\$ 16,722	\$ 14,556
Total Corporate Tax	\$ 890,736	\$ 1,017,185	\$ 943,042	\$ 694,714	\$ 684,761

Note:

⁽ⁱ⁾ 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.

⁽ⁱⁱ⁾ 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.

⁽ⁱⁱⁱ⁾ Corporate Income Tax Refunds are net total that include voided corporate refunds.

Source: Georgia Department of Revenue Corporate Tax System as of November 2010

Table 43.2
Revenue Collections (Thousands) - Individual Tax

	FY2006	FY2007	FY2008	FY2009	FY2010
Individual Tax Returns	\$ 626,390	\$ 712,367	\$ 719,081	\$ 521,716	\$ 472,418
Individual Income Tax Assessments	\$ 152,862	\$ 167,640	\$ 208,527	\$ 145,918	\$ 156,681
Individual Estimated Payments	\$ 1,330,220	\$ 1,500,497	\$ 1,434,783	\$ 996,155	\$ 723,542
Individual Withholding	\$ 7,552,705	\$ 8,128,838	\$ 8,400,700	\$ 8,132,199	\$ 8,014,530
Non-Resident Composite Income Tax	\$ 43,988	\$ 61,026	\$ 75,654	\$ 71,454	\$ 99,153
Estimate Non-Resident Composite Income Tax	\$ 3,179	\$ 21,389	\$ (55)	\$ -	\$ -
Individual Income Tax Refunds ⁽ⁱ⁾	\$ (1,693,953)	\$ (1,801,914)	\$ (2,031,471)	\$ (2,081,539)	\$ (2,449,123)
Fiduciary	\$ 25,233	\$ 30,954	\$ 38,257	\$ 15,282	\$ 4,654
Total Individual Tax	\$ 8,040,624	\$ 8,820,797	\$ 8,845,476	\$ 7,801,185	\$ 7,021,855

Note: ⁽ⁱ⁾ Individual Income Tax Refunds are net total that include voided individual refunds.

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

Table 43.3
Revenue Collections (Thousands) - Other Taxes

	FY2006	FY2007	FY2008	FY2009	FY2010
Estate Tax ⁽ⁱ⁾	\$ 10,316	\$ 1,426	\$ 12	\$ 83	\$ -
Property Tax	\$ 73,023	\$ 77,842	\$ 81,218	\$ 82,764	\$ 85,744
Sales and Use Taxes - Gross	\$ 10,205,112	\$ 10,770,909	\$ 10,693,537	\$ 9,752,210	\$ 9,198,072
Local Distributions	\$ (4,345,970)	\$ (4,757,333)	\$ (4,831,802)	\$ (4,359,855)	\$ (4,356,688)
Sales Tax Refunds/Adjustments	\$ (113,733)	\$ (98,057)	\$ (80,868)	\$ (49,786)	\$ (62,572)
Prepaid Motor Fuel Tax	\$ 368,009	\$ 445,586	\$ 538,156	\$ 422,827	\$ 385,241
Motor Fuel Excise Tax	\$ 433,329	\$ 493,449	\$ 473,046	\$ 438,329	\$ 443,386
Malt Beverage Excise Tax	\$ 86,331	\$ 85,953	\$ 88,251	\$ 87,814	\$ 85,175
Liquor Excise Tax	\$ 43,966	\$ 69,877	\$ 47,593	\$ 49,467	\$ 50,561
Wine Excise Tax	\$ 25,846	\$ 25,732	\$ 28,872	\$ 29,338	\$ 32,065
Tobacco Taxes	\$ 243,538	\$ 243,277	\$ 239,619	\$ 229,673	\$ 226,810
Motor Vehicle - Tag, Title, Fees	\$ 299,387	\$ 289,932	\$ 295,568	\$ 287,528	\$ 285,237
Total Other Taxes	\$ 7,329,154	\$ 7,648,593	\$ 7,573,202	\$ 6,970,392	\$ 6,373,031

Note: ⁽ⁱ⁾ Estate Tax in FY2010 was not separately accounted for due to materiality.

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

Table 43.4
Revenue Collections (Thousands) - Business License Fees

	FY2006	FY2007	FY2008	FY2009	FY2010
Malt Beverage Licenses	\$ 280	\$ 445	\$ 594	\$ 550	\$ 518
Liquor Licenses	\$ 240	\$ 585	\$ 933	\$ 969	\$ 905
Undistributed Liquor Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Wine Licenses	\$ 228	\$ 396	\$ 535	\$ 516	\$ 479
Tobacco Licenses	\$ (229)	\$ 11	\$ 16	\$ 15	\$ 18
Coin Operated Amusement Machines	\$ 776	\$ 1,857	\$ 1,852	\$ 1,926	\$ 1,974
Total Business License Fees	\$ 1,295	\$ 3,294	\$ 3,930	\$ 3,976	\$ 3,894

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

Table 43.5
Revenue Collections (Thousands) - Earnings - General Government

	FY2006	FY2007	FY2008	FY2009	FY2010
Real Estate Transfer Tax Collection Costs	\$ 96	\$ 658	\$ 362	\$ 267	\$ 201
Railroad Equipment Car Tax Collection Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax Checkoffs Collection Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Out of State Contractors	\$ -	\$ -	\$ 7	\$ 2	\$ -
Liquor Pre-License Investigation Fees	\$ 48	\$ 288	\$ 69	\$ 104	\$ 86
Public Service Commission Fees	\$ 1,050	\$ 1,048	\$ -	\$ 1,050	\$ 1,052
Total Earnings - General Government	\$ 1,194	\$ 1,994	\$ 438	\$ 1,423	\$ 1,339

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

Table 43.6
Revenue Collections (Thousands) - Other Fees

	FY2006	FY2007	FY2008	FY2009	FY2010
Fines and Penalties - Motor Carrier Citations	\$ (1)	\$ -	\$ -	\$ -	\$ -
Fines and Penalties - Tobacco Citations	\$ 2	\$ 54,702	\$ 5	\$ 577	\$ 407
Fines and Penalties - Alcohol Citations	\$ 629	\$ 234	\$ 251	\$ 62	\$ 14
Forfeitures - Alcohol and Tobacco	\$ -	\$ 408	\$ 257	\$ -	\$ -
Unclaimed Property	\$ 64,284	\$ 84,222	\$ 76,433	\$ 86,150	\$ 91,430
Motor Vehicle Licenses and Permits	\$ 179	\$ 372	\$ 494	\$ 337	\$ 628
Penalties and Interest - Property Tax	\$ 19	\$ 267	\$ 226	\$ 341	\$ 485
Penalties and Interest - FiFa	\$ 25,005	\$ 26,286	\$ 23,234	\$ 16,190	\$ 11,406
Penalties and Interest - Motor Fuel	\$ 3,106	\$ 443	\$ 880	\$ 329	\$ 328
Penalties and Interest - Alcoholic Beverages	\$ 7	\$ 31	\$ 36	\$ 27	\$ 41
Penalties and Interest - Cigarette	\$ -	\$ -	\$ -	\$ -	\$ -
Delinquent Tax Collections Fees	\$ (10,203)	\$ (12,011)	\$ (11,805)	\$ (9,135)	\$ (12,343)
Motor Vehicle Tags and Titles	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Tax	\$ 44,215	\$ (10,309)	\$ (7,653)	\$ 51,465	\$ 10,820
Unallocated Fees	\$ 3,507	\$ 1,394	\$ 1,413	\$ 1,008	\$ 659
Other	\$ -	\$ 1,932	\$ -	\$ -	\$ 10,069
Total Other Fees	\$ 130,749	\$ 147,971	\$ 83,771	\$ 147,351	\$ 113,944

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

Table 43.7
Revenue Collections (Thousands) - Total Revenue Collections

	FY2006	FY2007	FY2008	FY2009	FY2010
Taxes					
Corporate Tax	\$ 890,736	\$ 1,017,185	\$ 943,042	\$ 694,714	\$ 684,761
Individual Tax	\$ 8,040,624	\$ 8,820,797	\$ 8,845,476	\$ 7,801,185	\$ 7,021,855
Other Taxes	\$ 7,329,154	\$ 7,648,593	\$ 7,573,202	\$ 6,970,392	\$ 6,373,031
Total Taxes	\$ 16,260,514	\$ 17,486,575	\$ 17,361,720	\$ 15,466,291	\$ 14,079,647
Funds and Other Fees					
Business License Fees	\$ 1,295	\$ 3,294	\$ 3,930	\$ 3,976	\$ 3,894
Earnings - General Government	\$ 1,194	\$ 1,994	\$ 438	\$ 1,423	\$ 1,339
Other Fees	\$ 130,749	\$ 147,971	\$ 83,771	\$ 147,351	\$ 113,944
Total Funds and Other Fees	\$ 133,238	\$ 153,259	\$ 88,139	\$ 152,750	\$ 119,177
Revenue Collections					
Total Revenue Collections	\$ 16,393,752	\$ 17,639,834	\$ 17,449,859	\$ 15,619,041	\$ 14,198,824

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

Table 44

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

	FY2006	FY2007	FY2008	FY2009	FY2010
Department of Revenue	\$ 16,394	\$ 17,640	\$ 17,450	\$ 15,619	\$ 14,199
Other Agencies	\$ 213	\$ 341	\$ 246	\$ 314	\$ 274
Grand Total	\$ 16,607	\$ 17,981	\$ 17,696	\$ 15,933	\$ 14,473
General Sales and Use	\$ 5,746	\$ 5,916	\$ 5,781	\$ 5,342	\$ 4,779
Selective Sales Taxes ⁽ⁱ⁾	\$ 833	\$ 918	\$ 877	\$ 835	\$ 838
Income Taxes ⁽ⁱⁱ⁾	\$ 8,931	\$ 9,838	\$ 9,789	\$ 8,496	\$ 7,707
Other Taxes or Fees	\$ 1,097	\$ 1,309	\$ 1,249	\$ 1,955	\$ 1,149
Contribution of Department of Revenue to Total State Revenue	99%	98%	99%	98%	98%
Contribution of Other Agencies Total State Revenue	1%	2%	1%	2%	2%

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

⁽ⁱ⁾ Selective Sales Taxes includes Motor Fuel Excise and all Tobacco and Alcohol Taxes.

⁽ⁱⁱ⁾ FY2009 figure has been restated.

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)

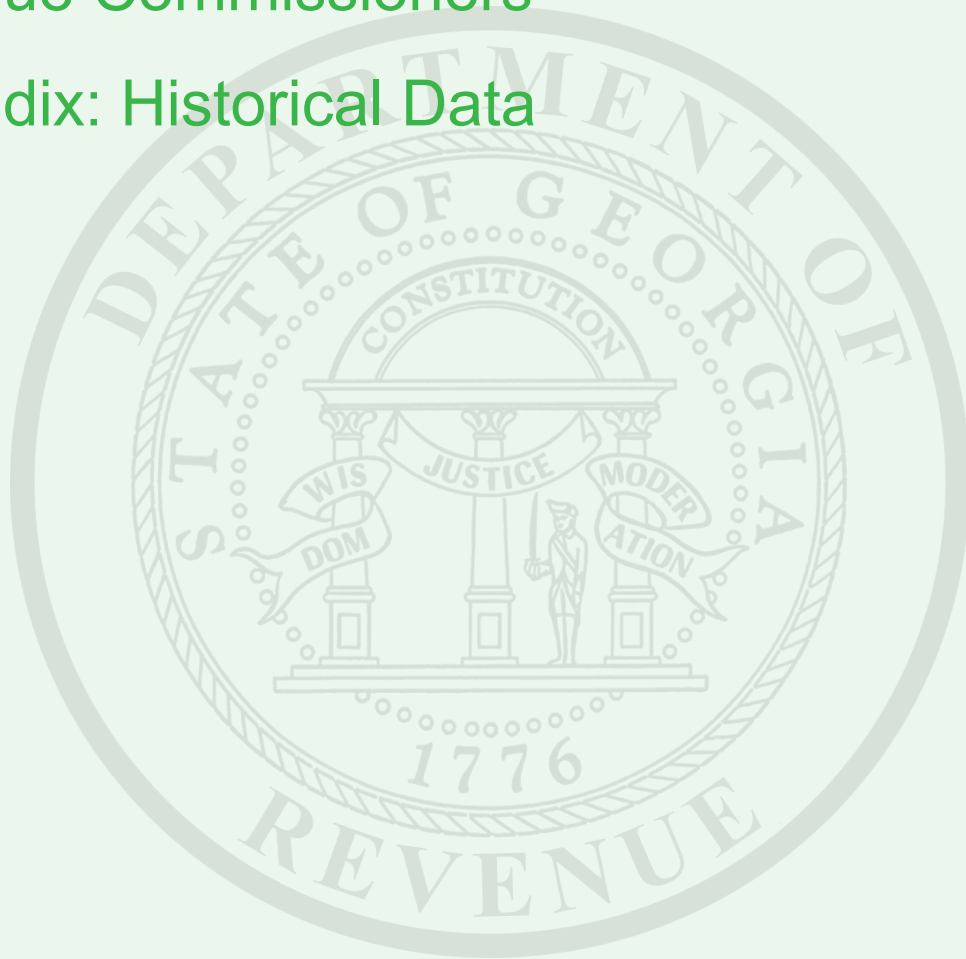
Legislative Summary for Enacted Legislation

Georgia Taxpayers' Bill of Rights

Historical Timeline

Revenue Commissioners

Appendix: Historical Data



Legislative Summary for Enacted Legislation

For a more detailed summary please see our website at: <https://etax.dor.ga.gov/legislation/index.aspx>

Administrative

HB 1055 (Various) This bill amended fees charged for services provided by the State. For the Department of Revenue, the fee changes affect the following divisions: Alcohol and Tobacco, Motor Vehicle and Income Tax. This bill became effective upon its approval by the Governor on May 12, 2010.

HB 1284 (O.C.G.A. § 48-12-92) This bill provides for information on user fees imposed by the Department for publication on the Open Georgia website. This bill became effective upon its approval by the Governor on May 20, 2010.

HB 1405 (O.C.G.A. §§ 28-12-1 through 28-12-4) This bill creates the Special Council on Tax Reform and Fairness for Georgians. The Department is required to provide assistance to the Council, if so requested. This bill became effective upon its approval by the Governor on June 1, 2010.

SB 206 (O.C.G.A. §§ 45-12-71 and 45-12-75) This bill provides for a tax expenditure review. The Department is required to provide the Office of Planning and Budget with information on tax expenditures. This bill became effective upon its approval by the Governor on May 20, 2010.

Alcohol

SB 454 (O.C.G.A. §§ 48-17-1, 48-17-2, 48-17-9, 48-17-11, 48-17-14 through 48-17-16) This bill provides for changes regarding licensing and fees associated with the operation of coin operated amusement machines. This bill became effective on July 1, 2010.

Income Tax

HB 168 (O.C.G.A. § 46-5-167) This bill modernizes Georgia's telecommunications laws. It includes a provision relating to the net operating losses of certain Georgia-headquartered telephone companies. This bill became effective upon its approval by the Governor on June 4, 2010.

HB 244 (O.C.G.A. § 48-7-29.14) The portion of this bill that relates to Income Tax, changes the name of the "Georgia Environmental Facilities Authority" to the "Georgia Environmental Finance Authority" for purposes of the Clean Energy Property Tax Credit. This bill became effective on July 1, 2010.

HB 984 (O.C.G.A. §§ 48-7-140 through 48-7-149) This bill repeals Article 6 of Chapter 7 of Title 48 which gave municipalities the authority to adopt a local Income Tax. This bill became effective upon its approval by the Governor on May 20, 2010.

HB 1055 (O.C.G.A. § 48-7-27) The Income Tax portion of this bill increases the Individual Income Tax retirement exclusion, for taxpayers who are 65 or older, from the current \$35,000 of retirement income to the following:

- 2012 - \$65,000
- 2013 - \$100,000
- 2014 - \$150,000
- 2015 - \$200,000
- 2016 – unlimited

Taxpayers, who are ages 62 through 64 or who are less than 62 years of age but qualify because they are permanently and totally disabled, are still entitled to the \$35,000 Individual Income Tax retirement exclusion. Also, retirement income, regardless of how the taxpayer qualifies, still only includes \$4,000 of earned income.

HB 1069 (O.C.G.A. §§ 48-7-40.29, 48-7-40.30, 48-7-29.14, 48-7A-1, and 48-7A-3) The portions of the bill that relate to Income Tax are as follows:

1. Energy or Water Efficient Equipment Credit - This section establishes an Income Tax credit for energy or water efficient equipment purchased for business or residential use. The credit is funded with federal funds and is 25% of the cost of the equipment or \$2,500, whichever is less. This becomes effective on January 1 of the year following the year in which federal funds are made available and in which the state auditor certifies in writing to DNR and DOR that such funds have been received, have been deposited in the general fund, and are available for purposes of the credit.
2. Investor Credit - This section provides a 35% credit for amounts invested in certain Georgia head-quartered small businesses. However, the aggregate amount of credit allowed an individual for one or more qualified investments in a single taxable year, whether made directly or by a pass-through entity and allocated to such individual, shall not exceed \$50,000.00. The credit is available for investments made in 2011, 2012, and 2013. The credit is claimed 2 years later, in 2013, 2014, and 2015 respectively. The taxpayer must get approval as provided in O.C.G.A. § 48-7-40.30 before claiming the credit. This becomes effective January 1, 2011.
3. Clean Energy Property Credit - This section provides that a taxpayer, who was denied the Clean Energy Property Income Tax Credit because the annual cap had been reached, can reapply the following year and will have priority over other taxpayers for credit allocation in the year of such reapplication. This portion of the bill became effective upon its approval by the Governor on June 4, 2010 and is applicable to all taxable years beginning on or after January 1, 2010.
4. Low Income Credit - This section makes the credit nonrefundable; thus if a taxpayer does not have a tax liability, they will not be entitled to the credit. This portion of the bill became effective upon its approval by the Governor on June 4, 2010 and is applicable to all taxable years beginning on or after January 1, 2010.

HB 1138 (O.C.G.A. §§ 48-1-2, 48-7-21, and 48-7-54)

Section 1 of this bill, for taxable years beginning on or after January 1, 2009, adopts certain provisions of federal acts that were enacted on or before January 1, 2010. House Bill 1138 also adopts Public Law 111-126, signed by the President on January 22, 2010. This bill allows a taxpayer, who makes a charitable contribution to the Haitian earthquake victims after January 11, 2010, and before March 1, 2010, to elect to claim a charitable deduction on their 2009 tax return (instead of having to wait to claim the deduction on their 2010 tax return).

Section 2 of this bill adopts the Federal 338 election for Georgia purposes and thus brings Georgia law into conformity with Federal law. The adoption of the IRC Sec. 338 asset sale treatment applies with respect to stock sales occurring on or after the effective date.

Section 3 of this bill requires return preparers who are required to file individual returns electronically for federal purposes to also file them electronically for Georgia purposes. The new rules apply to returns filed after December 31, 2010.

HB 1198 (O.C.G.A. § 48-7-1) This bill requires a nonresident, who receives deferred compensation or income from the exercise of stock options that were earned in Georgia in a prior year, to pay tax on the income, but only if the prior year's income exceeds the lesser of:

- 5 percent of the income received by the person in all places during the current taxable year; or
- \$5,000.00.

Note that the income is not taxed if federal law prohibits the state from taxing it. The bill is effective on January 1, 2011 and is applicable to all taxable years beginning on or after January 1, 2011.

Motor Vehicle

HB 964 (Repeal of Previous Act) This bill repeals a prior Act which established a four-month non-staggered period for motor vehicle registrations for McIntosh County. McIntosh County is now subject to the vehicle registration requirements under O.C.G.A. § 40-2-21. This bill became effective on its approval by the Governor on June 2, 2010.

HB 1005 (O.C.G.A. §§ - Various Sections in Title 40, Chapter 2) This bill provides for Limousine and Taxicab tags, "In God We Trust" decal, Zoo Atlanta profit-share tags, and mandatory insurance requirements. This bill became effective upon its approval by the Governor on May 20, 2010.

HB 1012 (O.C.G.A. § 40-2-82.16) This bill provides for license plates for certain family members of Service Members Killed in Action. This bill became effective on July 1, 2010.

SR 277 (Constitutional Amendment) This resolution provides for a referendum to create a trauma trust fund by imposing a \$10.00 fee on vehicle registration. This adopted resolution was sent to the Governor on May 7, 2010.

Property Tax

HB 963 (O.C.G.A. §§ 48-5-15 and 48-5-52) This bill revises information that is required on an affidavit for a taxpayer that is 62 years old, or older claiming the homestead exemption. This bill became effective upon its approval by the Governor on May 27, 2010.

HB 1050 (O.C.G.A. §§ 43-93A-1, 43-93A-2, 43-93A-7, 43-93A-13, 43-93A-14.1, 43-93A-21, and 43-93A-22) This bill provides for the establishment and management of a private real estate appraisal management company. This bill became effective on August 31, 2010, 90 days after its approval by the Governor.

HB 1105 (O.C.G.A. § 48-5-504.40) This bill extends the time-frame for exempting watercraft inventory from ad valorem taxation, through 2013. This bill becomes effective January 1, 2011.

HB 1128 (O.C.G.A. § 50-16-18) This bill extends the time-frame for the mechanism that allows a State agency writing off small amounts owed the State, through 2013. This bill became effective upon its approval from the Governor on May 27, 2010.

HB 1186 (O.C.G.A. §§ 48-5-41 and 48-5-421.1) This bill provides an exemption from ad valorem taxation for public-private transportation projects. This bill becomes effective January 1, 2011.

HB 1191 (O.C.G.A. § 48-6-69) This bill provides for the manner in which intangible recording tax is calculated and apportioned for property in more than one county. This bill became effective on July 1, 2010.

HB 1192 (O.C.G.A. § 48-6-4) This bill provides for the manner in which Intangible Recording Tax is calculated and apportioned for property in more than one county. This bill became effective July 1, 2010.

SB 346 (O.C.G.A. §§ 48-2-18, 48-5-2, 48-5-9.1, 48-5-18, 48-5-23, 48-5-32.1, 48-5-291, 48-5-303, 48-5-304, 48-5-306, 48-5-311, 48-5-380 and 45-5B-1) This bill provides for an overhaul of the notice, assessment, appeal, and calculation for Real Property Taxes. This bill further provides for requirements that must be followed by a county's board of tax assessors and a county's board of equalization, regarding Real Property Taxes. This bill becomes effective January 1, 2011.

Sales and Use Tax

HB 277 (Numerous Sections) This bill provides for the Transportation Investment Act of 2010. This bill became effective upon its approval by the Governor on June 2, 2010, except that Part 2 of Article 5 of Chapter 8 of Title 48 as set forth in Section 6 of this Act becomes effective January 1, 2011.

HB 333 (O.C.G.A. § 50-9-13) This bill provides a specific exemption from Sales and Use Tax on property purchased, leased, or used by the Georgia Building Authority. The bill became effective upon its approval by the Governor on May 20, 2010.

HB 1013 (O.C.G.A. §§ 48-8-141 and 50-6-32) This bill provides for an additional option for county and municipal governments to post reports that are related to various local projects utilizing certain Sales and Use Tax funds. This bill became effective upon its approval by the Governor on June 3, 2010.

HB 1093 (O.C.G.A. § 48-13-20.1) The bill creates Code Section 48-13-20.1 to allow any municipality or county levying an Occupational Tax or regulatory fee to gather taxpayer information and provide it to DOR. This bill became effective upon its approval by the Governor on June 3, 2010.

HB 1221 (Numerous Sections) This bill provides numerous statutory changes that are necessary to bring Georgia into substantial compliance with the Streamlined Sales Tax Agreement (“SSTA”). This bill will become effective January 1, 2011.

HB 1393 (O.C.G.A. § 48-8-6) This bill provides an exception to the 2% cap in a county in which the tax levied for purposes of a metropolitan area system of public transportation (as authorized by certain Constitutional amendments and the laws enacted pursuant to such amendments) is first levied after January 1, 2010. This bill became effective upon its approval by the Governor on June 3, 2010.

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 at 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.
- 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.
- 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.

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.
- 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 ensure 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
2010	Expanded Integrated Tax System, Compliance Division, and increased Employee Outreach Program

2010 Population:

9,687,653

2010 DOR Collections:

\$14,198,824,000

Source: U.S. Census Bureau, www.census.gov accessed January 2011

Revenue Commissioners

Commissioner	Dates Served
T. Grady Head	February 2, 1938 - January 14, 1941
J. M. Forrester	January 14, 1941 - January 26, 1943
Eugene Cook	February 18, 1943 - August 22, 1945
M.E. Thompson	August 22, 1945 - January 14, 1947
Charles Redwine	January 14, 1947 - March 20, 1947
Glenn Phillips	March 23, 1947 - June 10, 1948
Downing Musgrove	June 10, 1948 - November 18, 1948
Charles D. Redwine	November 18, 1948 - December 31, 1954
T.V. Williams	January 12, 1955 - January 13, 1959
Curtis Dixon Oxford	January 13, 1959 - January 15, 1963
Hiram K. Undercofler	January 15, 1963 - December 31, 1966
John Stith	January 1, 1967 - January 12, 1967
Peyton S. Hawes	January 13, 1967 - March 31, 1970
John A. Blackmon	April 1, 1970 - January 14, 1975
Nick P. Chilivis	January 15, 1975 - November 7, 1977
W.E. Strickland	November 7, 1977 - August 31, 1983
Marcus E. Collins, Sr.	September 1, 1983 - August 31, 1996
T. Jerry Jackson	September 1, 1996 - April 30, 2003
Robert J. Lenihan, Jr. (Acting 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
2010	100	1,092	1,192

Source: Office of Human Resources and Organizational Development, 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
2010	258	\$ 685

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) ⁽ⁱ⁾	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	3,993	\$ 7,801
2010	4,925	\$ 7,022

Note: Return and collection figures of FY2007, FY2008, FY2009 and FY2010 are unaudited.

⁽ⁱ⁾ FY2009 figure has been restated. FY2010 figure is high, compared to prior years due to the budget cut backs in FY09 – backlog of returns processed in FY2010.

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

Fiscal Year	Total Individual Personal Income ⁽ⁱ⁾		Individual Income Tax Receipts		Income Elasticity Ratio ⁽ⁱⁱ⁾
	Amount (Millions)	Change from Prior Year (%)	Net Amount (Millions)	Change from Prior Year (%)	
1996	\$ 159,800	9.92%	\$ 4,233	10.30%	1.037
1997	\$ 172,935	8.22%	\$ 4,755	12.30%	1.499
1998	\$ 183,757	6.26%	\$ 5,334	12.20%	1.946
1999	\$ 200,104	8.90%	\$ 5,701	6.88%	0.773
2000	\$ 212,081	5.99%	\$ 6,364	11.64%	1.945
2001	\$ 230,356	8.62%	\$ 6,923	8.77%	1.018
2002	\$ 240,616	4.45%	\$ 6,714	-3.01%	-0.677
2003	\$ 244,957	6.34%	\$ 6,272	-9.41%	-1.484
2004	\$ 264,854	5.60%	\$ 6,785	8.90%	1.589
2005	\$ 284,216	7.31%	\$ 7,281	7.31%	1.000
2006	\$ 300,891	5.87%	\$ 8,041	10.44%	1.779
2007	\$ 318,950	6.00%	\$ 8,821	9.70%	1.616
2008	\$ 329,555	3.32%	\$ 8,845	0.27%	0.082
2009	\$ 326,970	-0.78%	\$ 7,801	-11.80%	15.048
2010	\$ 342,406	4.72%	\$ 7,022	-9.99%	(2.115)

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

⁽ⁱ⁾ Individual Income amounts are estimated figures that are restated every quarter.

⁽ⁱⁱ⁾ 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.

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 November 2010

Table 10
Growth Trend of Individual Income Tax (Thousands)

Calendar Year	Number of Returns	Adjusted Gross Income Reported ⁽¹⁾	Taxable Net Income Reported	Tax Liability
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
2008	4,230	\$ 192,294,583	\$ 140,015,944	\$ 7,716,095

Note: ⁽¹⁾ Numbers only reflect data from full-year resident returns.

Source: Information Technology Division, Georgia Department of Revenue

Table 10 Continued

Growth Trend of Individual Income Tax (Thousands) - Annual Numerical Increase

Calendar Year	Number of Returns	Adjusted Gross Income Reported ⁽¹⁾	Taxable Net Income Reported	Tax Liability
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
2008	(43)	\$ (10,452,315)	\$ (11,010,447)	\$ (657,176)

Note: ⁽¹⁾ Numbers only reflect data from full-year resident returns.

Source: Information Technology Division, Georgia Department of Revenue

Table 10 Continued

Growth Trend of Individual Income Tax (Thousands) - Annual Percentage Increase/Decrease

Calendar Year	Number of Returns	Adjusted Gross Income Reported ⁽¹⁾	Taxable Net Income Reported	Tax Liability
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%
2008	-1.01%	-5.16%	-7.29%	-7.85%

Note: ⁽¹⁾ Numbers only reflect data from full-year resident returns.

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
2009	34.0	36.0	39.6

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

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%
2009	2.7%	23.0%

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

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%
2009	0.25	\$ 349,525,150	87%	273%	\$ 12,396,086	25%	69%

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%
2009	\$337,129,064	90%	291%	\$281,570,471	109%	344%	\$ 55,558,593	32%	143%

Source: Local Government Services Division, Georgia Department of Revenue

Table 30

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

Fiscal Year	Delinquent Tax Collections	Fee Collections	Executive Orders / Administrative Penalties / Fines	Total Collections 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
2010	\$ 9,501	\$ 168	\$ 641	\$10,310

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 31
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
2010	24	3,820	1,280	2,061	4,289	699

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
2010	1,280	-	3,126	36	123	3,372

Table 31 Continued

Alcohol and Tobacco Division Performance Figures

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
2010	1,749	1,413	31	140	4,990	112

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 33

Delinquent Tax Collections by Compliance Division Compared to Number of Delinquent 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
2010	390,161	\$ 156,649

Source: Compliance Division, Georgia Department of Revenue

Table 35
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	\$ 10,298
2010	\$ 11,226

Note: FY2009 figure has been restated.

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

Table 36

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
2010	\$ 4,779	\$ 4,357

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

Table 38

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
2010	\$ 1,096,238	\$ 1,052,466	\$ 1,371,956	\$ 1,140,095	\$ 1,188,879	\$ 1,402,181

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
2010	\$ 1,438,319	\$ 567,251	\$ 998,239	\$ 1,340,542	\$ 1,186,660	\$ 1,415,998

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

Table 38 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	2010	\$ 14,198,824
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 39

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
2010	\$ 875,401	\$ 837,996	\$ 4,778,811	\$ 7,706,616	\$ 14,198,824

Note: Selective Sales Taxes includes Motor Fuel Excise Tax and all Tobacco and Alcohol Taxes. The above figures have been restated. They are extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.

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

Table 40
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
2010	9,829	\$ 14,199

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.

Table 41
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
2010	\$ 17,940	\$ 11,226	\$ -	\$ 96,227

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

Table 44

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 ⁽¹⁾	Income Taxes	Other Taxes or Fees
1996	\$ 9,929	\$ 350	\$10,279	\$ 3,951	\$ 827	\$ 4,930	\$ 571
1997	\$10,543	\$ 376	\$10,919	\$ 4,067	\$ 849	\$ 5,462	\$ 541
1998	\$11,091	\$ 393	\$11,484	\$ 4,006	\$ 871	\$ 6,083	\$ 524
1999	\$12,068	\$ 392	\$12,460	\$ 4,479	\$ 876	\$ 6,501	\$ 834
2000	\$13,041	\$ 409	\$13,450	\$ 4,807	\$ 958	\$ 7,032	\$ 653
2001	\$13,934	\$ 411	\$14,345	\$ 5,139	\$ 957	\$ 7,613	\$ 636
2002	\$13,128	\$ 467	\$13,595	\$ 4,621	\$ 1,013	\$ 7,279	\$ 682
2003	\$12,777	\$ 476	\$13,253	\$ 4,992	\$ 1,070	\$ 6,742	\$ 449
2004	\$13,582	\$ 435	\$14,017	\$ 4,922	\$ 913	\$ 7,279	\$ 903
2005	\$14,693	\$ 549	\$15,242	\$ 5,282	\$ 860	\$ 7,993	\$ 1,107
2006	\$16,394	\$ 213	\$16,607	\$ 5,746	\$ 833	\$ 8,931	\$ 1,097
2007	\$17,640	\$ 341	\$17,981	\$ 5,916	\$ 918	\$ 9,838	\$ 1,309
2008	\$17,450	\$ 246	\$17,696	\$ 5,781	\$ 877	\$ 9,789	\$ 1,249
2009	\$15,619	\$ 314	\$15,933	\$ 5,342	\$ 835	\$ 8,496	\$ 1,955
2010	\$14,199	\$ 274	\$14,473	\$ 4,779	\$ 838	\$ 7,707	\$ 1,149

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

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

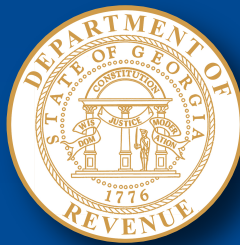
Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and the State of Georgia Office of Treasury and Fiscal Services (OTFS)

FY2009 and FY2010 Table Comparison

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Changes in Major State Tax Revenues - Percentage Changes	43.2	129	42.2	129
Changes in Major State Tax Revenues - Absolute Changes	43.3	130	42.3	130
Revenue Collections - Corporate Tax	44.1	131	43.1	131
Revenue Collections - Individual Tax	44.2	131	43.2	131
Revenue Collections - Other Taxes	44.3	132	43.3	132
Revenue Collections - Business License Fees	44.4	133	43.4	133
Revenue Collections - Earnings - General Government	44.5	133	43.5	133
Revenue Collections - Other Fees	44.6	134	43.6	134
Revenue Collections - Total Revenue Collections	44.7	135	43.7	135
Trend in Georgia's State Tax Revenue by Major Sources	45	136	44	136



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