

DEPARTMENT OF REVENUE





Douglas J. MacGinnitie
Commissioner

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

April 2012

The Honorable Nathan Deal, Governor
Members of the Georgia Legislature
100 State Capitol
Atlanta, Georgia 30334

Dear Governor Deal and Legislative Members:

This is the annual report of the Georgia Department of Revenue activities for the fiscal year ending June 30, 2011. Net collections for the past fiscal year totaled \$15,310,413,000 compared to \$14,198,824,000 for fiscal year 2010, a 7.8% increase.

Over the last year, the Department of Revenue has focused on three primary challenges:

1. Improving customer service
2. Operating more efficiently at less cost to the State
3. Executing an effective compliance program

The Department has made significant progress in each of these areas, but more work remains to be done.

Enclosed in this report are many of the metrics used by the Department to measure its operations and effectiveness. We will continue to refine these measures over the coming year to ensure that the Department operates as efficiently and effectively as possible.

Respectfully submitted,

Douglas J. MacGinnitie
State Revenue Commissioner

Georgia Department of Revenue

Mission Statement

The mission of the Department of Revenue is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service.

Vision

The Georgia Department of Revenue is committed to being the fairest and most efficient tax administrator in the United States. In order to meet this commitment to our taxpayers, we will strive to:

- *Maintain a highly motivated and well-trained workforce*
- *Provide customer service that far exceeds taxpayer's expectations*
- *Treat all taxpayers fairly*
- *Measure not only our costs, but also the costs we impose on taxpayers*
- *Minimize the tax gap to promote fairness*
- *Maintain continuous improvement and rigorous accountability*

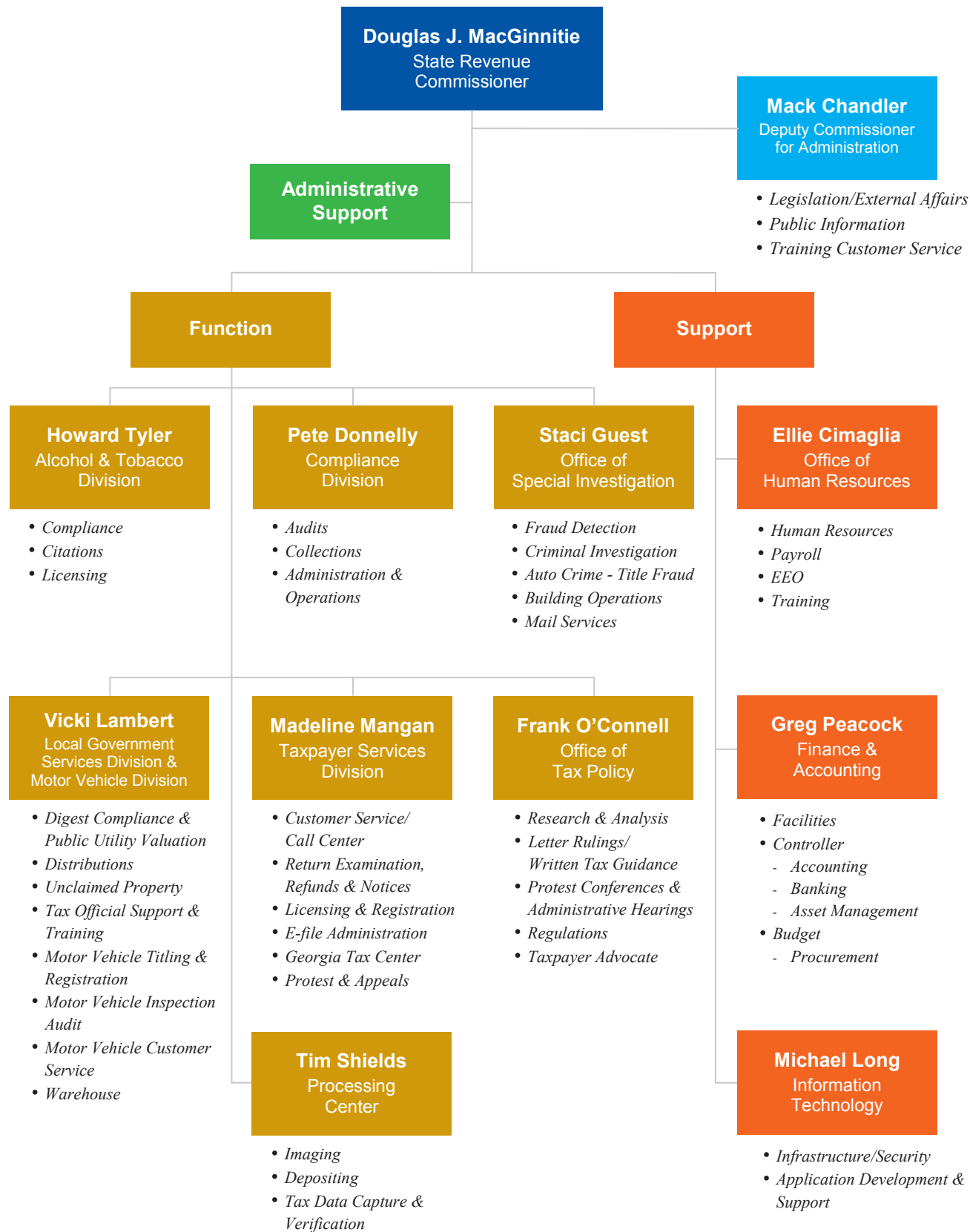
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Organization Chart





Front Row:

Madeline Mangan, Director of the Taxpayer Services Division

Douglas J. MacGinnitie, State Revenue Commissioner

Greg Peacock, Director of Finance & Accounting

Ellie Cimaglia, Director of the Office of Human Resources

Vicki Lambert, Director of the Local Government Services Division and Motor Vehicle Division

Middle Row:

Michael Long, Director of Information Technology

Mack Chandler, Deputy Commissioner for Administration

Staci Guest, Director of the Office of Special Investigations

Tim Shields, Director of the Processing Center

Back Row:

Howard Tyler, Director of the Alcohol and Tobacco Division

Pete Donnelly, Director of the Compliance Division

Frank O'Connell, Director of the Office of Tax Policy

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 2011, the Department collected approximately \$22.4 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 4.4 million Individual Income Tax returns and issued more than 3.3 million individual refunds.

In addition to the collection of revenue, the Department performs a wide range of tasks that include the regulation and enforcement of alcohol and tobacco statutes, managing the taxation of interstate trucking, reviewing County Property Tax Digests, administration of the Unclaimed Property Program, and developing tax forms, instructions, and procedures with the goal of enhancing compliance efforts – across all tax types – while making the reporting and collection of taxes less onerous for Georgia taxpayers.

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

Significant Achievements

2011 Department of Revenue Highlights:

- *During Fiscal Year 2011, the Department's net collections totaled \$15,310,413,000.*
- *Distributed \$4.4 billion in Sales and Use Tax to local tax authorities.*
- *Initiated the Digital License Plate Program and conducted a statewide design contest for the new license plate .*

Other Highlights:

- *Processed approximately 4.4 million Individual Tax returns.*
- *Processed approximately 3.3 million individual electronic returns.*
- *Processed approximately 3.3 million individual refunds.*
- *Issued 151 tax guidance letters.*
- *Blocked 109,884 fraudulent returns totaling \$71 million.*
- *11 Regional Offices answered 481,494 taxpayer assistance calls and assisted over 72,000 walk-in taxpayers.*
- *Compliance Data Warehouse added Individual Income Tax to its campaign to identify non filing and under reporting taxpayers.*
- *Increased Motor Carrier validation for PrePass system reporting to deter Motor Carrier and transporter fraud from quarterly reporting to monthly reporting. Developed and implemented electronic validation, reducing work time from 20 days to 2 days.*
- *Analyzed and summarized 120 legislative bills.*
- *Processed 49 consolidated return applications.*
- *Reviewed and processed 767 tax exemption applications.*
- *Promulgated 311 tax regulations.*
- *Hired and trained 13 new out-of-state auditors that will conduct Corporate Income and Sales and Use Tax audits of taxpayers whose books and records are located within their geographic regions.*
- *40 new Revenue Agents collected over \$30 million dollars as part of a Levy Team located in the Compliance Division at Century Center.*
- *Approximately 5,300 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. FY2011 initiatives included communication, leadership development, and employee satisfaction.*
- *Changed Motor Vehicle Tag and Title Requirements from 30 days to 7 days.*
- *Reduced processing time for depositing checks received with tax returns from 4 days average in FY2010 to 3 days average in FY2011.*
- *Fully integrated Georgia title reporting for NMVITIS for National Title recognition and Fraud deterrent.*

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 systems, employees will have all pertinent information instantly available, which will result in more economical and comprehensive service to taxpayers when they need to interact with the Department.

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

The Sales and Use Tax module of the Integrated Tax Solution became operational May 2009. Withholding became operational December 2009 and Corporate and International Fuel Tax in October 2010. Individual Income Tax began operations in November 2011. Alcohol and Tobacco Licensing and Taxing, Motor Fuel upgrade from version 6 to version 8 and Sales Tax Contractor Licensing and Bonding is tentatively scheduled for the Fall of 2012.

The Integrated Tax Solution has been successful for all implementations. Process improvements that were implemented in Phase I are the automated non-filer process, online request to update an account or location address, and automobile billing process. Phase II implemented registration of a new Sales and Use or Withholding account; simplified electronic Sales and Use return filing; request to protest or appeal an account liability; and Withholding transmission process aligned with Federal/State Employment Taxes (FSET) standard required in 2013. Phase III added automated bankruptcy processing for business accounts, online capability to make an assessment payment and estimated corporate payment. In addition, International Fuel Tax may now file and pay quarterly fuel tax returns, and renew their annual decals online. Phase IV implemented online Installment Plan Agreements, Offer in Compromise, submission of a Power of Attorney, Opt in to obtain and view 1099G's, print Individual Income returns filed after 2011, view account balances and make payments.

Directory

Administrative Services Division

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

Commissioner, Douglas J. MacGinnitie		404-417-2100
Deputy Commissioner for Administration, Mack Chandler	Suite 15308	404-417-2100
Hearing Officer, Leisa Phillips	Suite 15118	404-417-2211
Finance and Accounting Chief Financial Officer, Greg Peacock	Suite 14200	404-417-2222
Budget and Accounting	Suite 14200	404-417-2222
Electronic Funds Transfer	Suite 14223	404-417-2220
Office of Human Resources Director, Ellie Cimaglia	Suite 14100	404-417-2140
Payroll	Suite 14100	404-417-2140
Training	Suite 14100	404-417-2262
Facilities and Staff Services, Dorothy Little	Suite 11230	404-417-2194
Office of Special Investigations Director, Staci Guest	Suite 1175	404-417-2180
Public Information, Jud Seymore	Suite 15220	404-417-2106
Office of Tax Policy Director, Frank O'Connell	Suite 15202	404-417-6649
Taxpayer Advocate, Janis Carmichael	Suite 15312	404-417-2251

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, Courtney Edwards		706-389-6958
Atlanta - Special Agent in Charge, Malcolm S. Bennett		404-968-0401
Augusta - Assistant Special Agent in Charge, Katrina Calderon		706-651-7634
Columbus - Special Agent in Charge, Michael W. Earnest		770-732-5840
Douglas - Assistant Special Agent in Charge, Jeremy Thompson		912-389-4270
Gainesville - Special Agent in Charge, Courtney Edwards		404-417-4882

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

Director, Pete Donnelly	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	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

Director, Michael Long	Suite 6305	404-417-6211
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Local Government Services Division

4245 International Pkwy., Suite A, Room C1117, Hapeville, Georgia 30354-3918

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	404-968-3800
Unclaimed Property Section, Kelli Miller	404-968-0490
Public Utility, Charles Nazerian	404-968-0750
Sales Tax Distribution, Jonathan Ussery	404-675-1547
Tax Officials Training, Kim Oliver, Joe Turner and Goldine Shaw	404-968-0707

Motor Vehicle Division

1200 Tradeport Boulevard, Atlanta, Georgia 30354-1200

Director, Vicki Lambert		404-968-3800
Assistant Director, Robert Worle	Suite 1114	404-968-3789
Tag and Title Information	Suite 1153	404-968-3800

Processing Center

1200 Tradeport Boulevard, Atlanta, Georgia 30354-1200

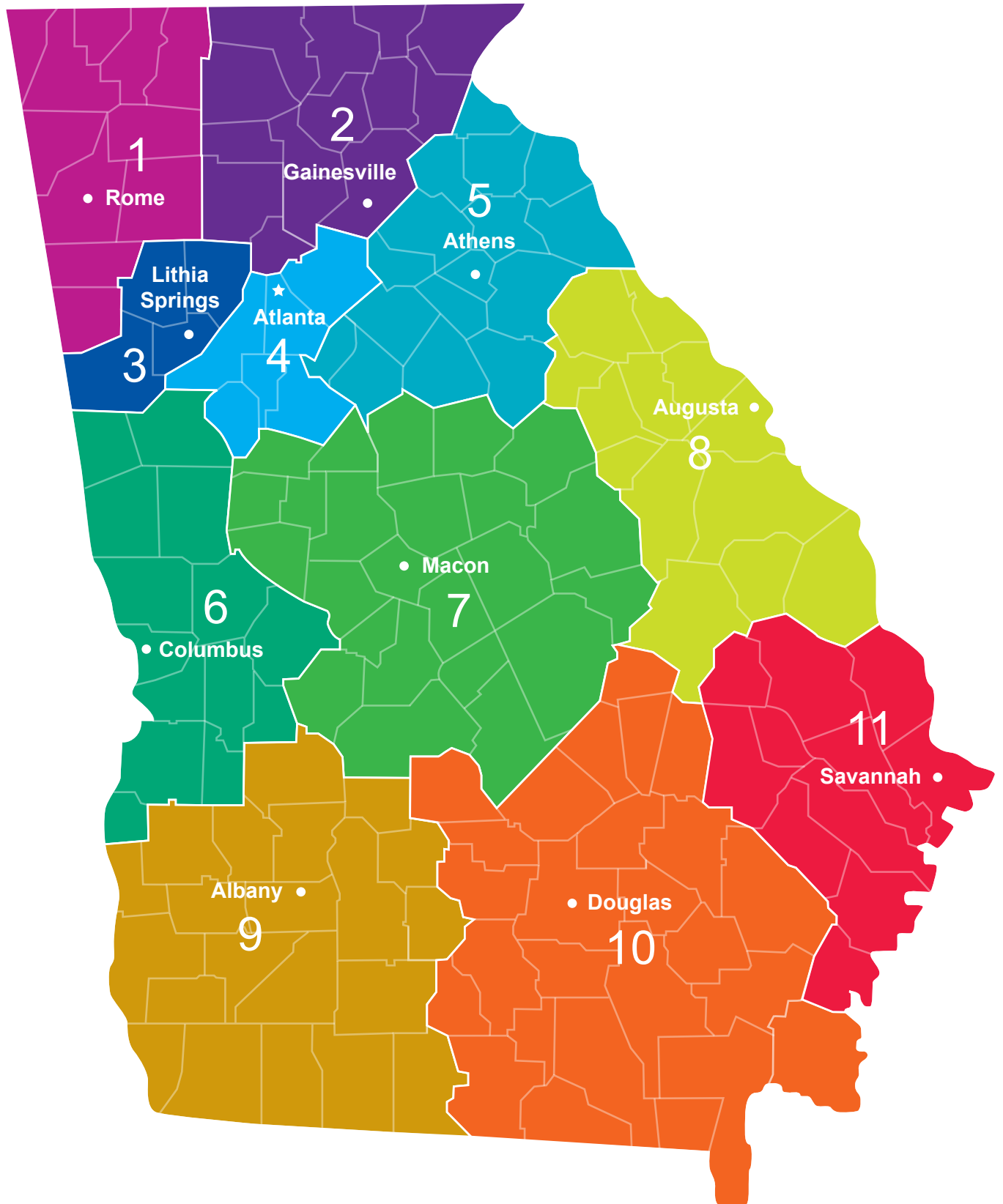
Director, Tim Shields	Suite 1063	404-675-1446
Assistant Director, Albert Burt	Suite 1038	404-362-4577
Assistant Director, Christopher Sanders	Suite 1038	404-362-4899

Taxpayer Services Division

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

Director, Madeline Mangan	Suite 8300	404-417-2400
Business Operations Manager 2, Ronald Johnson Jr.	Suite 7100	404-417-4201
Individual Review, Christopher Luncheon	Suite 7300	404-417-2363
Withholding and Corporate Review, Tonya Zellner	Suite 8100	404-417-2332
Sales Tax and Motor Fuel Review, Summer Clifton	Suite 8200	404-417-6687
Customer Contact Center Manager 2, Darcy Pyle	Suite 10300	404-417-6634
Supervisor, Rhonda Stuldivant	Suite 3200	404-417-4262
Supervisor, Nixie Gumbs	Suite 3300	404-417-4283
Supervisor, Deloris Maxwell	Suite 10300	404-417-2109
E-Services Unit and Registration Unit Manager 1, Ruth Neil	Suite 7229	404-417-4385

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	Gainesville	Carlton Askew	528 Broad St., N.E. Gainesville, GA 30501	404-417-4938
3	Lithia Springs	Allen Johnson (Acting)	351 Thornton Road, Suite 101, P.O. Box 1079, 30122-7079 Lithia Springs, GA 30122-1589	770-732-5812
4	Atlanta	Gary Brantley	1800 Century Blvd., NE, Suite 12000 Atlanta, GA 30345-3205	404-417-6605
5	Athens	Kerry Herndon	3700 Atlanta Highway, Suite 268, Athens, GA 30606-7428	706-389-6977
6	Columbus	Taryn Parker (Acting)	1501 13th Street, Suite A, P.O. Box 1698, 31902-1698 Columbus, GA 31902-2344	706-649-7451
7	Macon	Scott Purvis	630 North Ave., Suite B, P.O. Box 4368, 31208-4368 Macon, GA 31211-1493	478-751-6055
8	Augusta	David Toulson	130 Davis Road Martinez, GA 30907-2386	706-651-7600
9	Albany	James Cox (Acting)	1105-D W. Broad Ave. P.O. Box 1357, 31702-1357 Albany, GA 31707	229-430-4241
10	Douglas	Marsha Gilliard	North Point Plaza, Suite I, 1214 N. Peterson P.O. Box 943, 31534-0943 Douglas, GA 31533-2835	912-389-4094
11	Savannah	Jon Galbraith	6606 Abercorn St., Suite 220, P.O. Box 13547, 31416-054 Savannah, GA 31405-5831	912-356-2140



FY2011 Sources of Tax Revenue

Tax Type	Revenue (Thousands)
Property Tax	\$ 76,286
Miscellaneous (Includes Estate Tax of \$83k)	\$ 201,967
Alcohol Beverages Tax	\$ 159,028
Tobacco Tax	\$ 228,462
Motor Vehicle - Tag, Title and Fees	\$ 295,338
Pre-Paid Motor Fuel Sales Tax	\$ 479,881
Motor Fuel Excise Tax	\$ 441,189
Corporate Tax	\$ 671,172
Sales and Use Tax	\$ 5,098,137
Income Tax - Individual	\$ 7,658,953
Net Tax Collections / Other Revenues	\$ 15,310,413

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

Results and Performance Measures

Office of Special Investigations Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Suspected fraudulent returns reviewed prior to release of funds	98,588	52,030	44,389	117,380	172,908
Number of fraudulent returns detected prior to release of funds	66,700	15,884	28,887	52,077	109,884
Funds not released due to detection of fraud (Millions)	\$ 42.0	\$ 16.5	\$ 40.0	\$ 41.0	\$ 71.6

Source: Office of Special Investigations, Georgia Department of Revenue

Office of Tax Policy Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Number of legislative bills analyzed and summarized	195	141	120	156	120
Number of tax guidance letters drafted	130	145	73	90	151
Number of consolidated return applications processed	76	42	106	59	49
Number of tax exemption applications reviewed and processed	719	826	859	710	767
Number of regulations updated or released ⁽ⁱ⁾	135	115	66	42	311
Number of taxpayer protests handled	72	54	33	77	77
Number of alcohol and tobacco hearings	1,840	2,192	1,681	2,224	2,122
Estimated number of taxpayer emails handled	5,920	5,920	5,920	6,000	35,000
Estimated number of taxpayer phone calls handled	14,878	14,878	14,878	15,000	24,500
Number of Title Review Board hearings handled with the Office of Administrative Hearings	*	*	*	6	36
Number of Offer in Compromise hearings	N/A	N/A	N/A	N/A	21
Number of Coin Operated Amusement hearings	N/A	N/A	N/A	N/A	85

Note: *Numbers not compiled. ⁽ⁱ⁾ FY2010 figure has been restated.

Source: Office of Tax Policy, Georgia Department of Revenue

Taxpayer Services Division Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Call Handling and Tracking					
Number of inbound calls (Thousands)	1,097	1,210	1,160	1,053	1,108
Number of calls answered (Thousands)	618	640	557	370	581
Number of individual refund calls received (Thousands)	220	316	295	131	136
Number of individual refund calls answered (Thousands)	135	122	182	65	98
Correspondence Management					
Number of protests received in response to Individual Income Tax assessment notices (Thousands)	21	17	27	1,334	14
Percent of unresolved protests 120 days after filing	10%	13%	15%	9%	17%
Education and Assistance					
Number of education seminars held	30	28	15	23	18

Source: Taxpayer Services Division, Georgia Department of Revenue

Local Government Services Division Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$ 12.0	\$ 14.0	\$ 17.2	\$ 25.6	\$ 24.7
Grants and Distribution					
• Local Sales Tax Distribution					
Total Local Sales Tax type (All counties combined)	467	465	470	471	471
Total returns (SUT) processed (Millions) ⁽ⁱ⁾	1.2	1.3	1.3	1.5	1.7
Distribution of Sales Tax revenues to local governments including MARTA (Billions)	\$ 4.7	\$ 4.8	\$ 4.6	\$ 4.4	\$ 4.4
▪ Forest Land Protection Act Grants (FLPA)					
Value of FLPA grants distributed (Millions)	N/A	N/A	N/A	N/A	\$ 10.6
Number of local taxing jurisdictions receiving grants	N/A	N/A	N/A	N/A	295
Number of Parcels enrolled in the FLPA Covenant	N/A	N/A	N/A	N/A	3,946

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.

Source: Local Government Services Division, Georgia Department of Revenue

Motor Vehicle Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Salvage Inspection					
Number of rebuilt salvage vehicle reinspections	20,991	17,437	16,545	18,865	18,826
Tag and Title Registration					
• Commercial Truck Registration					
Number of interstate commercial vehicle registrations	45,526	43,751	51,926	43,537	37,875
Number of Georgia intrastate commercial Unified Carrier Registrations (UCR) ⁽¹⁾	N/A	N/A	N/A	54,728	23,570
• Motor Vehicle Registration					
Number of motor vehicle tag registrations processed (Millions)	8.4	8.5	8.5	8.6	8.6
Number of internet online motor vehicle title registrations	401,273	459,361	474,167	516,214	535,341
• Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ 294	\$ 295	\$ 281	\$ 215	\$ 256

Note: ⁽¹⁾ Intrastate Registration under UCR began March 2010.

Source: Motor Vehicle, Georgia Department of Revenue

Processing Center Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Error Resolution					
Number of Sales Tax returns processed through error resolution (Thousands)	572	636	458	461	179
Percent of Sales Tax returns processed through error resolution	48.0%	46.9%	36.1%	30.2%	9.6%
Total number of error resolution staff (All tax types)	82	78	68	67	63
Money Deposits					
Average time lapse in days between receipts and deposit of check in a coupon payment	2.5	2.0	3.5	2.5	2.1
Average time lapse in days between receipts and deposit of check in a non-coupon payment	9.0	8.0	5.4	3.4	2.8
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 17.3	\$ 17.7	\$ 17.3	\$ 17.1	\$ 17.7
Returns Processing					
Number of documents processed (Millions) ⁽ⁱ⁾	7.9	8.7	7.7	8.9	7.3
Number of images created (Millions) ⁽ⁱ⁾	54.0	80.0	62.0	65.8	50.3
Percent of Individual Income Tax non-paper returns processed ⁽ⁱⁱ⁾	62.2%	60.9%	72.5%	62.1%	76.0%

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

	FY2007	FY2008	FY2009	FY2010	FY2011
Industry Regulations					
• Amusement Machines					
Number of amusement machines reviewed annually for compliance	2,130	1,743	1,482	3,126	4,271
Number of amusement machines seized due to non-compliance	197	397	102	402	612
• Law Enforcement					
Number of citations issued	1,739	2,121	1,603	2,061	1,979
Percent of alcohol inspections where the operator is not in compliance with applicable law	12%	8%	8%	14%	15%
• Licenses and Permits					
Number of alcohol license investigations conducted	1,499	4,523	1,469	1,280	1,336
Number of executive orders served after administrative hearings	1,372	1,505	2,137	1,749	2,053
Underage Investigation					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	774	1,243	659	699	753
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	12%	8%	8%	10%	12%

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Compliance Division Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Assessment					
Number of proposed assessments issued	245,012	329,535	488,156	520,816	552,736
Number of collections received during assessment phase (Millions)	136	134	119	141	149
Audit					
Average revenue per audit hour (All tax types)	\$ 1,899	\$ 1,139	\$ 1,486	\$ 1,180	\$ 1,558
Percent of audits that find business not in compliance with the tax laws	39%	39%	55%	58%	55%
Collections					
Trust tax (Sales and Withholding) accounts collection cycle in days	165	165	165	165	165
Collections on delinquent and deficient accounts (Millions)	\$ 357	\$ 387	\$ 345	\$ 347	\$ 407

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
- Office of Tax Policy
- Taxpayer Advocate's Office
- Training Unit

Administrative Services Division Highlights:

Office of Human Resources

- *Continued the development and implementation of workforce initiatives designed to recruit, develop and retain a qualified workforce. FY2011 initiatives included communication, leadership development, and employee satisfaction. Concluded the two-year succession planning activities for participants in middle management program. Completed another successful year of the leadership mentoring program. Rolled-out communication initiatives both on the DOR and local management level, encouraging regular unit and division meetings. Four town hall meetings have been held in 2011 with the Commissioner. Also, 99.72% of managers completed the performance reviews for their staff for FY2011.*
- *Held the first DOR Leadership Conference in October. All managers and supervisors at DOR participated in the off-site, 2 day-long conference.*
- *Employee Action Team continued work on the employee satisfaction survey results by interviewing 60 employees across DOR to gain additional insight into employee needs and concerns. As the most requested item from the survey, DOR has paid for employee memberships in Toastmasters at Century Center, Tradeport and in the Regional Offices.*
- *Of the 136 legislated positions filled for FY2012, 80% of the selections were internal applicants.*
- *FTI Security Awareness Training module was completed November 2011. A total of 1,281 DOR employees have taken the training to date.*
- *The training unit delivered 26 courses the first half of FY2012 with 438 participants. The training unit also developed Individual Development Plan Booklets for employee development. A total of 518 IDP booklets have been requested to date.*

Office of Special Investigations

- *Blocked 109,884 fraudulent returns totaling \$71 million.*

Administrative Services Division Highlights Continued:**Office of Tax Policy**

- Analyzed and summarized 120 legislative bills.
- Issued 151 tax guidance letters.
- Processed 49 consolidated return applications.
- Reviewed and processed 767 tax exemption applications.
- Promulgated 311 tax regulations.

Office of Human Resources

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 Training Unit delivers training programs for tax system navigation, customer service, and supervisory development.

Table 1
Number of Department of Revenue Employees by Category

	FY2007	FY2008	FY2009	FY2010	FY2011
Temporary Employees	408	255	194	100	45
Full-Time Employees	1,267	1,265	1,211	1,092	1,240
Total Employees	1,675	1,520	1,405	1,192	1,285

Source: Office of Human Resources, Georgia Department of Revenue

Office of Special Investigations

Established in 2005, the Office of Special Investigations is responsible for investigating potential criminal violations involving fraud and theft related to Income Tax, Withholding Tax, Sales and Use Tax, Excise Tax, and Property Tax. The office is also responsible for conducting internal affairs investigations. The goal of these investigations is to develop cases which can be turned over to state legal representatives for prosecution in a court of law.

Since its inception, the Office of Special Investigations has developed cases against thirty-two 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

	FY2007	FY2008	FY2009	FY2010	FY2011
Suspected fraudulent returns reviewed prior to release of funds	98,588	52,030	44,389	117,380	172,908
Number of fraudulent returns detected prior to release of funds	66,700	15,884	28,887	52,077	109,884
Funds not released due to detection of fraud (Millions)	\$ 42.0	\$ 16.5	\$ 40.0	\$ 41.0	\$ 71.6

Source: Office of Special Investigations, Georgia Department of Revenue

Office of Tax Policy

The Office of Tax Policy implements tax policy for the state regarding all taxes collected and regulatory areas administered by the Department. The Section's analysts handle designated areas of taxation or regulation and 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

Office of Tax Policy Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Number of legislative bills analyzed and summarized	195	141	120	156	120
Number of tax guidance letters drafted	130	145	73	90	151
Number of consolidated return applications processed	76	42	106	59	49
Number of tax exemption applications reviewed and processed	719	826	859	710	767
Number of regulations updated or released ⁽ⁱ⁾	135	115	66	42	311
Number of taxpayer protests handled	72	54	33	77	77
Number of alcohol and tobacco hearings	1,840	2,192	1,681	2,224	2,122
Estimated number of taxpayer emails handled	5,920	5,920	5,920	6,000	35,000
Estimated number of taxpayer phone calls handled	14,878	14,878	14,878	15,000	24,500
Number of Title Review Board hearings handled with the Office of Administrative Hearings	*	*	*	6	36
Number of Offer in Compromise hearings	N/A	N/A	N/A	N/A	21
Number of Coin Operated Amusement hearings	N/A	N/A	N/A	N/A	85

Note: *Numbers not compiled. ⁽ⁱ⁾ FY2010 figure has been restated.

Source: Office of Tax Policy, Georgia Department of Revenue

Office of Tax Policy Division Seminars

Seminars	Date	Location	Number of Attendees
BDO Breakfast Series	September 29, 2010	Atlanta	30
CAVEAT (Hearing Officer)	May 23, 2011	Athens	485
COST	March 8, 2011	Atlanta	100
Georgia Association of Accountants and Tax Professionals - North Georgia Chapter	October 1, 2010	Smyrna	15
Georgia Society of CPA's	July 27, 2010	Atlanta	40
	January 19, 2011	Atlanta	50
Georgia Society of CPA's - Dekalb Local Chapter	January 25, 2011	Atlanta	15
Hearing Officer Training	March 23, 2011	Hapeville	31
IPT - Luncheon Series	May 10, 2011	Atlanta	75
IPT/DOR One Day Conference	November 19, 2010	Atlanta	100
Southeastern Association of Tax Administrators	June 27, 2011	Nashville	75
Tax Executives Institute	February 23, 2011	Atlanta	125
Technology Association of Georgia	April 12, 2011	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 Unit.

Taxpayer Services Division Highlights:

- *Mailed over 1.2 million 1099-G Forms.*
- *Hosted 16 educational training seminars throughout Georgia.*
- *Designed a brochure to encourage taxpayers to utilize the secure electronic self-service portal to manage their taxes online at Georgia Tax Center (GTC).*
- *Reorganized the registration and licensing process for efficiency and to better meet the needs of our customers.*

Taxpayer Services Division Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Call Handling and Tracking					
Number of inbound calls (Thousands)	1,097	1,210	1,160	1,053	1,108
Number of calls answered (Thousands)	618	640	557	370	581
Number of individual refund calls received (Thousands)	220	316	295	131	136
Number of individual refund calls answered (Thousands)	135	122	182	65	98
Correspondence Management					
Number of protests received in response to Individual Income Tax assessment notices (Thousands)	21	17	27	1,334	14
Percent of unresolved protests 120 days after filing	10%	13%	15%	9%	17%
Education and Assistance					
Number of education seminars held	30	28	15	23	18

Source: Taxpayer Services Division, Georgia Department of Revenue

Taxpayer Services Division Seminars

Seminars	Date	Location	Number of Attendees
Sales and Use Tax	July 13, 2010	Lawrenceville	90
	July 27, 2010	Douglasville	60
	August 3, 2010	Valdosta	20
	September 8, 2010	Augusta	58
	September 16, 2010	Savannah	100
	October 6, 2010	Decatur	92
	October 14, 2010	Americus	14
	November 4, 2010	Carrollton	68
	November 9, 2010	Athens	70
	December 1, 2010	Macon	120
	April 6, 2011	Kennesaw	82
	April 13, 2011	Athens	58
	May 11, 2011	Columbus	38
	June 3, 2011	Atlanta	116
	June 17, 2011	Decatur	90
	June 22, 2011	Albany	35

Customer Contact Center (CCC)

The Customer Contact Center (CCC) is responsible for answering taxpayer telephone inquiries, face-to-face and written inquiries. The CCC consists of the Taxpayer Services Division (TSD) Call Center and the Century Center Customer Service Office and is one of the largest Call Centers in Georgia State government. In fiscal year 2011, the CCC received 1,108,578 calls.

In November 2010, the TSD CCC partnered with the State Office of Customer Service (OCS) in an effort to improve the service levels to both Individual and Business Taxpayers throughout the State of Georgia. This partnership proved very successful as evidenced by the overall call abandonment rate decreasing from approximately 70% to below 15% on average. In addition, 20 permanent Customer Service Specialists were hired which increased our ability to service more Georgia Taxpayers proficiently and meet our call abandonment rate goal of 9%.

The Customer Contact Center agents also utilize the Customer Relationship Management (CRM) system that tracks specific reasons call are made. This data is analyzed monthly to determine better ways to provide assistance to customers in the area of self service or to notifications sent to Georgia taxpayers. The TSD Call Center partnered with the Georgia Call Center which handles telephone requests for tax forms for the Department of Revenue. This partnership has been very successful in decreasing overall abandonment rates during the busy income tax season.

The Department of Revenue's system was fully upgraded to the Integrated Tax System (ITS) in November 2011. The Georgia Tax Center (GTC) now provides Individual as well as Business self service options.

Business Operations

The units under Business Operations include Withholding Review, Tax Credits and Incentives, Business (Corporate) Tax Review, Sales Tax and Motor Fuel Review, Individual Review, 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 business taxes including Withholding Tax, Tax Credits and Incentives, and Corporate Tax. It includes the following units:

- **Withholding Tax Review Unit** - Responsible for making necessary adjustments to ensure accurate processing of returns that report taxes withheld by employers and payors of non-employee compensation. This includes tax withheld from wages, nonresident distributions, lottery winnings, pension and annuity payments, and other sources of income. This Unit also reviews and processes refund requests, requests for penalty waivers, and protests.

- **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, S-Corporation, and Partnership Tax returns. Reviews and processes refund requests, requests for penalty waivers, and protests.

Sales Tax and Motor Fuel Review Section

This Section is responsible for the review and examination of Sales & Use Tax, Motor Fuel Distributor, and Motor Carrier Tax returns. It also ensures that Motor Carrier taxes are administered in compliance with the International Fuel Tax Agreement (IFTA).

- **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. The unit also reviews and processes requests for refunds, taxpayer protests, requests for penalty waivers; and responds to taxpayer inquiries. All amended Sales Tax returns are also reviewed in this section.
- **Motor Fuel Review Unit** - Responsible for making account adjustments to ensure that Motor Fuel and IFTA Tax returns are processed accurately. The unit also reviews and processes requests for refunds, taxpayer protests, requests for penalty waivers; and responds to taxpayer inquiries.

Individual Review

Reviews and examines Individual Income Tax returns, returns claiming net operating loss, and composite returns. The unit reviews and monitors pre-audit (special review), high dollar refunds, and fraudulent returns and filers. The unit also reviews and examines amended Individual Income Tax returns.

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)

	CY2006	CY2007	CY2008	CY2009	CY2010
January	\$ 613,579	\$ 607,350	\$ 596,595	\$ 494,189	\$ 496,181
February	\$ 384,925	\$ 524,128	\$ 511,639	\$ 388,811	\$ 341,984
March	\$ 461,787	\$ 451,125	\$ 426,586	\$ 401,555	\$ 354,791
April	\$ 429,094	\$ 529,955	\$ 532,842	\$ 402,302	\$ 450,555
May	\$ 532,418	\$ 489,126	\$ 448,416	\$ 448,748	\$ 413,785
June	\$ 537,639	\$ 561,206	\$ 463,871	\$ 430,046	\$ 393,955
July	\$ 449,023	\$ 519,220	\$ 491,732	\$ 444,173	\$ 451,419
August	\$ 476,761	\$ 521,027	\$ 460,509	\$ 402,935	\$ 419,042
September	\$ 450,504	\$ 402,902	\$ 445,535	\$ 345,787	\$ 412,019
October	\$ 462,009	\$ 416,407	\$ 486,744	\$ 397,960	\$ 427,288
November	\$ 385,666	\$ 459,477	\$ 457,142	\$ 389,261	\$ 393,109
December	\$ 528,666	\$ 481,885	\$ 435,256	\$ 347,443	\$ 374,128
Total	\$ 5,712,071	\$ 5,963,808	\$ 5,756,867	\$ 4,893,210	\$ 4,928,256

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)

	FY2007	FY2008	FY2009	FY2010 ⁽¹⁾	FY2011
Accommodations	N/A	N/A	N/A	\$ 113,732	\$ 108,976
Apparel	\$ 213,481	\$ 207,470	\$ 194,325	N/A	N/A
Automotive	\$ 896,204	\$ 847,972	\$ 627,651	\$ 543,577	\$ 515,773
Construction	N/A	N/A	N/A	\$ 26,494	\$ 27,115
Food/Bars	\$ 819,441	\$ 845,618	\$ 815,033	\$ 785,318	\$ 797,396
General Merchandise	\$ 774,009	\$ 759,189	\$ 766,099	\$ 750,503	\$ 734,556
Home Furnishings	\$ 533,673	\$ 500,312	\$ 424,237	\$ 420,406	\$ 370,534
Lumber	\$ 587,397	\$ 471,709	\$ 329,606	N/A	N/A
Manufacturing	\$ 299,505	\$ 282,586	\$ 284,720	\$ 305,279	\$ 281,270
Miscellaneous	\$ 634,977	\$ 625,189	\$ 535,641	N/A	N/A
Miscellaneous Services	\$ 442,189	\$ 484,621	\$ 504,260	\$ 549,547	\$ 497,189
Other Retail	N/A	N/A	N/A	\$ 625,018	\$ 616,280
Other Services	N/A	N/A	N/A	\$ 92,597	\$ 268,248
Utilities	\$ 707,998	\$ 760,253	\$ 816,291	\$ 589,090	\$ 561,271
Wholesale	N/A	N/A	N/A	\$ 266,451	\$ 432,306
Total	\$ 5,908,874	\$ 5,784,919	\$ 5,297,863	\$ 5,068,012	\$ 5,210,914

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

	FY2007	FY2008	FY2009	FY2010 ⁽¹⁾	FY2011
Accommodations	N/A	N/A	N/A	2.2%	2.1%
Apparel	3.6%	3.6%	4.0%	N/A	N/A
Automotive	15.2%	14.7%	12.0%	10.7%	9.9%
Construction	N/A	N/A	N/A	0.5%	0.5%
Food/Bar	13.9%	14.6%	15.0%	15.5%	15.3%
General Merchandise	13.1%	13.1%	15.0%	14.8%	14.1%
Home Furnishings	9.0%	8.6%	8.0%	8.3%	7.1%
Lumber	9.9%	8.2%	6.0%	N/A	N/A
Manufacturing	5.1%	4.9%	5.0%	6.0%	5.4%
Miscellaneous	10.7%	10.8%	10.0%	N/A	N/A
Miscellaneous Services	7.5%	8.4%	10.0%	10.8%	9.5%
Other Retail	N/A	N/A	N/A	12.3%	11.8%
Other Services	N/A	N/A	N/A	1.8%	5.1%
Utilities	12.0%	13.1%	15.0%	11.6%	10.8%
Wholesale	N/A	N/A	N/A	5.3%	8.3%

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

	FY2007	FY2008	FY2009	FY2010 ⁽¹⁾	FY2011
Total Business Group	\$ 5,908,874	\$ 5,784,919	\$ 5,297,863	\$ 5,068,012	\$ 5,210,914
Accounting Adjustments Net	\$ -	\$ -	\$ 216,743	\$ -	\$ -
Total Net Collections	\$ 5,908,874	\$ 5,784,919	\$ 5,514,606	\$ 5,068,012	\$ 5,210,914
Vendor Discount	\$ 53,077	\$ 54,776	\$ 52,771	\$ 47,786	\$ 50,981
Adjusted Total Revenue	\$ 5,961,951	\$ 5,839,695	\$ 5,567,377	\$ 5,115,798	\$ 5,261,895

Note: The Vendor Discount is deducted by taxpayers on ST-3 form before payments are remitted monthly to Department of Revenue.

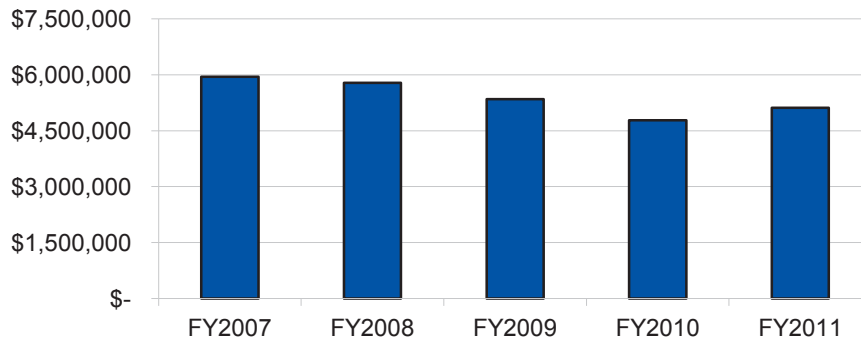
⁽¹⁾ On May 1, 2009, DOR implemented a new Sales Tax system that utilizes the North American Industry Classification System (NAICS), replacing the old commodity codes previously used.

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

Table 4

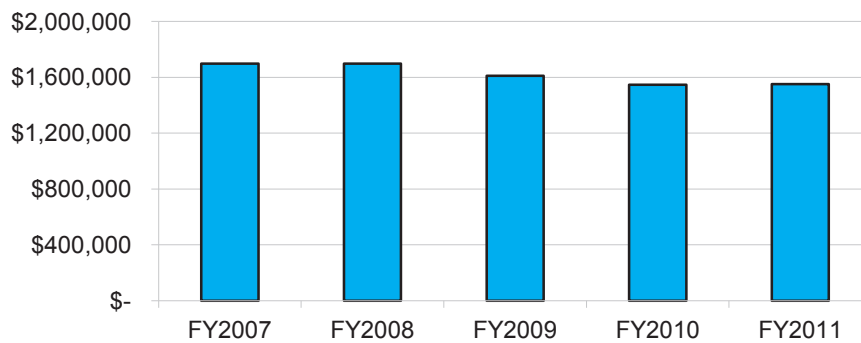
Growth in Sales and Use Tax Distributions to the General Fund and 1% to Counties (Thousands)

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



FY2007	FY2008	FY2009	FY2010	FY2011	% Change FY10 to FY11
\$ 5,948,545	\$ 5,780,867	\$ 5,342,569	\$ 4,778,808	\$ 5,111,411	7.0%

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



FY2007	FY2008	FY2009	FY2010	FY2011	% Change FY10 to FY11
\$ 1,698,403	\$ 1,698,564	\$ 1,611,481	\$ 1,547,124	\$ 1,552,134	0.3%

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

Table 5.1

CY2009 Domestic Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	199,464	92.99%	\$ -	0.00%
\$1 - \$5,000	5,426	2.53%	\$ 8,822,003	0.18%
\$5,000 - \$10,000	1,713	0.80%	\$ 12,518,040	0.26%
\$10,000 - \$25,000	2,365	1.10%	\$ 38,757,538	0.79%
\$25,000 - \$50,000	1,830	0.85%	\$ 66,251,630	1.36%
\$50,000 - \$100,000	1,293	0.60%	\$ 91,122,709	1.87%
\$100,000 - \$250,000	1,007	0.47%	\$ 156,090,332	3.20%
\$250,000 - \$500,000	464	0.22%	\$ 161,968,041	3.32%
\$500,000 - \$1,000,000	376	0.18%	\$ 264,918,769	5.42%
Over \$1,000,000	560	0.26%	\$ 4,084,315,585	83.61%
Total	214,498	100.00%	\$ 4,884,764,647	100.00%

Note: Figures represent 96.5% of returns processed as of February, 2012.

⁽ⁱ⁾ 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

CY2009 Foreign Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Net Taxable Income ⁽¹⁾	Percent of Net Taxable Income
\$0 or Less	28,588	78.27%	\$ -	0.00%
\$1 - \$5,000	2,072	5.67%	\$ 3,306,755	0.06%
\$5,000 - \$10,000	608	1.66%	\$ 4,384,646	0.07%
\$10,000 - \$25,000	937	2.57%	\$ 15,494,063	0.26%
\$25,000 - \$50,000	745	2.04%	\$ 26,850,084	0.46%
\$50,000 - \$100,000	738	2.02%	\$ 53,408,974	0.91%
\$100,000 - \$250,000	909	2.49%	\$ 149,315,883	2.54%
\$250,000 - \$500,000	599	1.64%	\$ 212,632,598	3.62%
\$500,000 - \$1,000,000	513	1.40%	\$ 369,564,319	6.28%
Over \$1,000,000	815	2.23%	\$ 5,046,211,405	85.80%
Total	36,524	100.00%	\$ 5,881,168,727	100.00%

Note: Figures represent 96.5% of returns processed as of February, 2012.

⁽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

CY2009 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	228,052	90.85%	\$ -	0.00%
\$1 - \$5,000	7,498	2.99%	\$ 12,128,758	0.11%
\$5,000 - \$10,000	2,321	0.92%	\$ 16,902,686	0.16%
\$10,000 - \$25,000	3,302	1.32%	\$ 54,251,601	0.50%
\$25,000 - \$50,000	2,575	1.03%	\$ 93,101,714	0.86%
\$50,000 - \$100,000	2,031	0.81%	\$ 144,531,683	1.34%
\$100,000 - \$250,000	1,916	0.76%	\$ 305,406,215	2.84%
\$250,000 - \$500,000	1,063	0.42%	\$ 374,600,639	3.48%
\$500,000 - \$1,000,000	889	0.35%	\$ 634,483,088	5.89%
Over \$1,000,000	1,375	0.55%	\$ 9,130,526,990	84.81%
Total	251,022	100.00%	\$ 10,765,933,374	100.00%

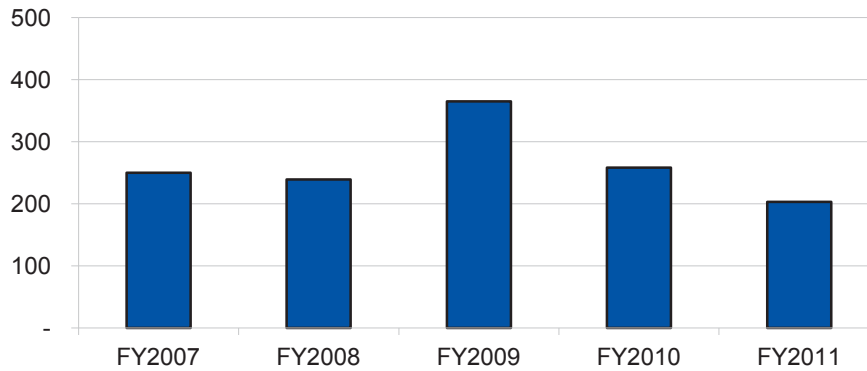
Note: Figures represent 96.5% of returns processed as of February, 2012.

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

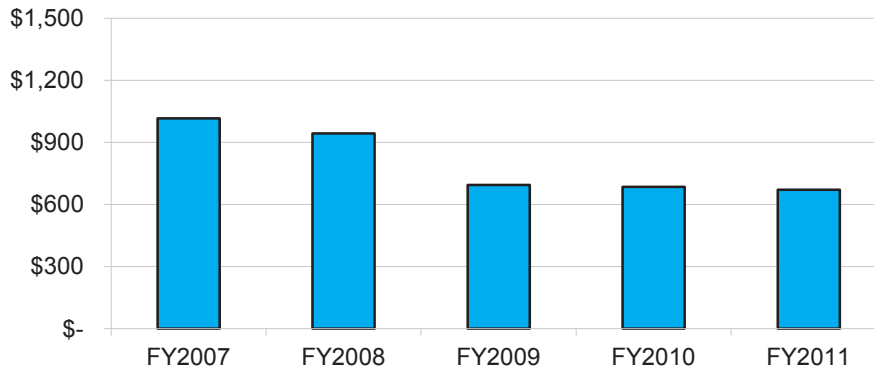
Source: Information Technology Division, Georgia Department of Revenue

Table 6
Net Corporate Tax Collections and Returns Processed Annually

Corporate Tax Returns (Thousands)



Net Corporate Tax Collections (Millions)



	FY2007	FY2008	FY2009	FY2010	FY2011
■ Corporate Tax Returns (Thousands)	250	239	365	258	203
■ Corporate Tax Net Collections (Millions)	\$ 1,017	\$ 943	\$ 695	\$ 685	\$ 671

Note: Return and collection figures for FY2007 to FY2011 are unaudited.

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

Table 7

FY2011 Motor Fuel and Motor Carrier Detailed Revenue Data

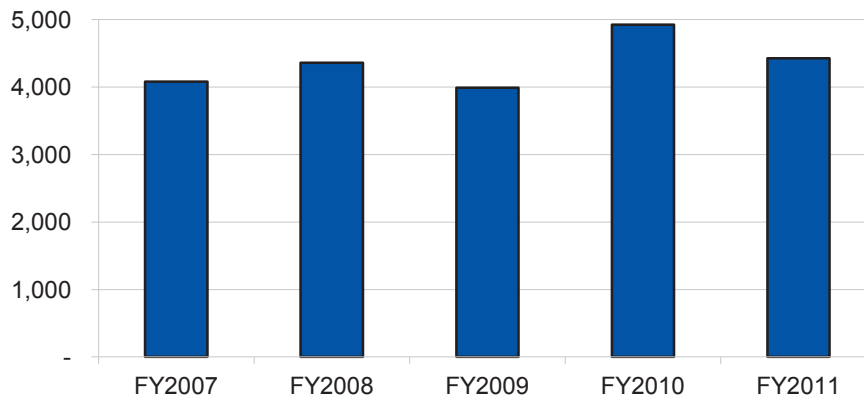
Gross Taxable Gallonage by Product (Thousands)	
Gasoline	4,340,977
Diesel	1,178,731
Special Fuel	1,890
Aviation	4,560
Other: Propane (LPG)	1,385
Total Motor Fuel Gallons	5,527,543
Motor Fuel Collections by Product (Unaudited, Thousands)	
Aviation	\$ 38
Gasoline	\$ 341,870
Special Fuel	\$ 720
Diesel Operators - Bonded	\$ 94,089
Other: (Undistributed by Fuel Type)	\$ 8,781
Penalties and Interest	\$ (58)
Sub Total Motor Fuel Collections	\$ 445,441
Less:	
Expenses to Collect	
Vendor Compensation	\$ 4,410
Refunds	
Retail, Dealer and Agriculture	\$ (18,930)
Total Expenses and Refunds	\$ (23,340)
Motor Fuel Tax Revenue (Net of Commissions and Refunds)	\$ 422,101
Prepaid Motor Fuel State Taxes	
Prepaid Motor Fuel State Tax	\$ 479,881
Motor Carrier Revenue	
Motor Carrier Mileage Tax	\$ 8,110
Adjustments (Motor Carrier Citations)	\$ (15)
Total Motor Carrier Revenue	\$ 8,095

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

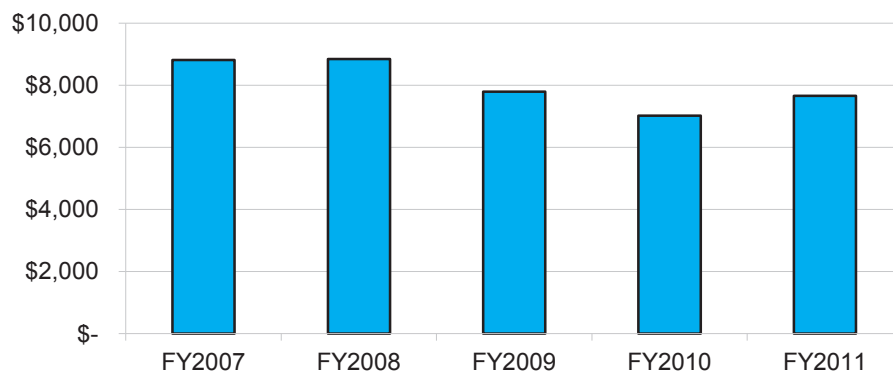
Table 8

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)



	FY2007	FY2008	FY2009	FY2010	FY2011
■ Number of Individual Returns Processed (Thousands) ⁽ⁱ⁾	4,084	4,360	3,993	4,925	4,427
■ Net Individual Income Tax Collections (Millions)	\$ 8,821	\$ 8,845	\$ 7,801	\$ 7,022	\$ 7,659

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

Table 9

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

	FY2007	FY2008	FY2009	FY2010	FY2011
Total Individual Personal Income ⁽ⁱ⁾					
Amount (Millions)	\$ 334,747	\$ 336,640	\$ 327,515	\$ 343,927	\$ 352,719
Change from Prior Year (%)	5.15%	0.57%	-2.71%	5.01%	2.56%
Individual Income Tax Receipts					
Net Amount (Millions)	\$ 8,821	\$ 8,889	\$ 7,801	\$ 7,022	\$ 7,659
Change from Prior Year (%)	9.70%	0.77%	-12.24%	-9.99%	9.07%
Income Elasticity Ratio ⁽ⁱⁱ⁾					
Income Elasticity Ratio	1.884	1.363	4.516	-1.993	3.549

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

⁽ⁱ⁾ Individual Income amounts are seasonally adjusted at annual rates with figures adjusted / restated every quarter; 4th qtr figure used in all years except FY2011. FY2011 data gleaned from 3rd Quarter report on State Personal Income (BEA 11-61) published on December 19, 2011.

⁽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 United States Department of Commerce, Bureau of Economic Analysis (BEA), data revised for release in December 2011.

Table 10

Growth Trend of Individual Income Tax (Thousands)

	CY2005	CY2006	CY2007	CY2008	CY2009
Number of Returns	3,836	4,046	4,272	4,230	4,166
Adjusted Gross Income ⁽ⁱ⁾	\$ 172,975,112	\$ 193,127,039	\$ 202,746,890	\$ 192,294,583	\$ 180,120,449
Taxable Net Income	\$ 129,060,396	\$ 144,979,004	\$ 151,026,390	\$ 140,015,944	\$ 129,686,253
Tax Liability	\$ 7,100,924	\$ 8,026,610	\$ 8,373,269	\$ 7,716,095	\$ 7,079,021

Annual Numerical Increase/Decrease

Number of Returns	60	210	226	(42)	(64)
Adjusted Gross Income ⁽ⁱ⁾	\$ 7,553,908	\$ 20,151,927	\$ 9,619,851	\$ (10,452,307)	\$ (12,174,134)
Taxable Net Income	\$ 6,612,299	\$ 15,918,608	\$ 6,047,386	\$ (11,010,446)	\$ (10,329,691)
Tax Liability	\$ 388,244	\$ 925,686	\$ 346,659	\$ (657,174)	\$ (637,074)

Annual Percentage Increase/Decrease

Number of Returns	1.59%	5.47%	5.59%	-0.98%	-1.51%
Adjusted Gross Income ⁽ⁱ⁾	4.57%	11.65%	4.98%	-5.16%	-6.33%
Taxable Net Income	5.40%	12.33%	4.17%	-7.29%	-7.38%
Tax Liability	5.78%	13.04%	4.32%	-7.85%	-8.26%

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

Source: Information Technology Division, Georgia Department of Revenue (CY2009 data generated in November 2011)

Table 11
CY2009 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)	Number of Returns with no Net Taxable Income	Percent of Total Returns	Average Tax	Exemptions
Over Million	5	0%	\$ 10,145,368	8%	\$ 2,110	\$ 607,521	17	0%	\$ 126,356	5,828
Over 500,000	12	0%	\$ 6,513,102	5%	\$ 565	\$ 387,881	34	0%	\$ 33,647	15,518
Over 100,000	380	9%	\$ 46,305,059	36%	\$ 122	\$ 2,682,564	731	0%	\$ 7,059	436,746
Over 50,000	681	16%	\$ 33,028,546	25%	\$ 48	\$ 1,791,559	3,269	0%	\$ 2,631	620,213
Over 30,000	626	15%	\$ 15,104,639	12%	\$ 24	\$ 768,364	12,511	0%	\$ 1,227	553,426
Over 25,000	241	6%	\$ 3,738,081	3%	\$ 15	\$ 173,445	10,167	0%	\$ 718	248,957
Over 20,000	285	7%	\$ 3,329,156	3%	\$ 12	\$ 142,533	17,979	0%	\$ 500	299,621
Over 15,000	325	8%	\$ 2,556,934	2%	\$ 8	\$ 96,325	31,066	1%	\$ 296	321,679
Over 14,000	70	2%	\$ 379,552	0%	\$ 5	\$ 12,632	8,293	0%	\$ 182	68,836
Over 13,000	72	2%	\$ 336,377	0%	\$ 5	\$ 10,680	14,111	0%	\$ 148	72,342
Over 12,000	81	2%	\$ 306,698	0%	\$ 4	\$ 9,022	14,271	0%	\$ 112	83,716
Over 11,000	71	2%	\$ 245,993	0%	\$ 3	\$ 6,920	11,984	0%	\$ 97	59,937
Over 10,000	71	2%	\$ 206,845	0%	\$ 3	\$ 5,385	23,121	1%	\$ 76	52,256
Over 9,000	82	2%	\$ 190,320	0%	\$ 2	\$ 4,359	22,749	1%	\$ 53	57,695
Over 8,000	73	2%	\$ 130,590	0%	\$ 2	\$ 2,681	20,582	0%	\$ 36	45,713
Over 7,000	65	2%	\$ 88,655	0%	\$ 1	\$ 1,600	29,021	1%	\$ 24	32,944
Over 6,000	65	2%	\$ 56,442	0%	\$ 1	\$ 839	26,201	1%	\$ 13	27,279
Over 5,000	63	2%	\$ 19,893	0%	\$ 0	\$ 201	24,618	1%	\$ 3	22,933
Over 4,000	59	1%	\$ 349	0%	\$ 0	\$ 0	58,963	1%	\$ 0	19,051

Table 11 Continued
CY2009 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)	Number of Returns with no Net Taxable Income	Percent of Total Returns	Average Tax	Exemptions
Over 3,000	57	1%	\$ 76	0%	\$ 0	\$ (1)	56,542	1%	\$ (0)	14,506
Over 2,000	55	1%	\$ 23	0%	\$ 0	\$ 0	55,285	1%	\$ 0	11,972
Over 1,000	52	1%	\$ 9	0%	\$ 0	\$ 1	51,719	1%	\$ 0	9,563
Under 1,000	675	16%	\$ 7,003,547	5%	\$ 10	\$ 374,507	424,029	10%	\$ 555	288,687
Totals	4,166	100%	\$ 129,686,253	100%	\$ 2,942	\$ 7,079,021	917,263	22%	\$ 173,733	3,369,418

Title of Field	Number of Returns (Thousands)	Amount (Thousands)
Federal AGI	4,084	\$ 275,971,284
ADJ to FED ⁽ⁱ⁾	332	\$ 1,528,752
ADJ to FED ⁽ⁱ⁾	760	\$ (17,577,495)
Georgia AGI ⁽ⁱ⁾	3,542	\$ 180,120,449
Itemized Deductions ⁽ⁱ⁾	1,479	\$ 40,136,889
Standard Deductions ⁽ⁱ⁾⁽ⁱⁱ⁾	2,359	\$ 5,823,468
Withheld	3,492	\$ 7,703,958
CR from EST	153	\$ 932,551
Low Income Credit	1,167	\$ 28,227
Total Credit	4,811	\$ 8,664,896
Taxpayer over 65	437	\$ -

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

Filing Status ^(iv)	Full Year Resident (Thousands)	Non Resident (Thousands)	Totals (Thousands)
Head of Household	817	28	845
Married Filing Joint	1,451	137	1,588
Married Filing Separate	78	18	96
Single	1,545	93	1,638
Total	3,891	276	4,167

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.

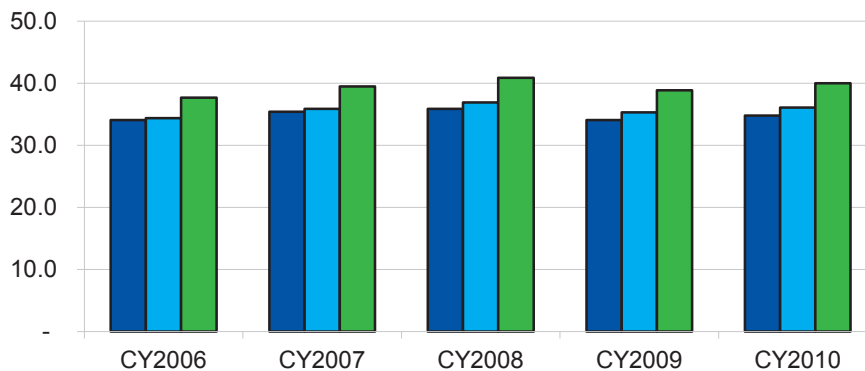
⁽ⁱⁱⁱ⁾ Prior year returns filed during current year.

^(iv) Part-year resident filers are added to the non-resident column if they left the state or to the full-year resident column if they entered the state during the tax year.

Source: Information Technology Division, Georgia Department of Revenue report run on October 20, 2011.

Table 12

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

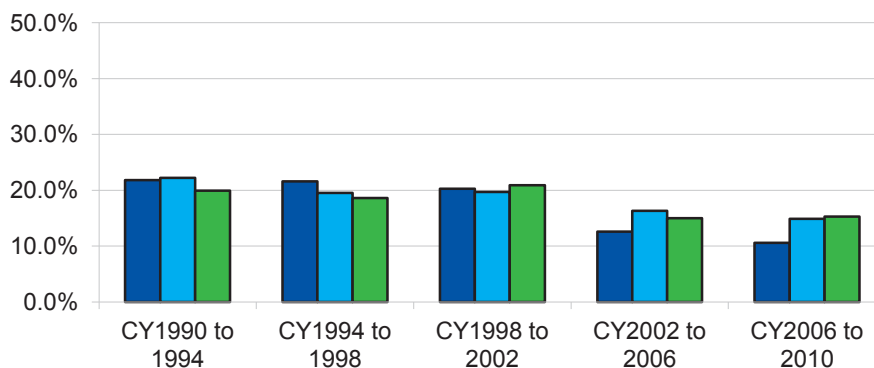


	CY2006	CY2007	CY2008	CY2009	CY2010
■ Georgia	34.1	35.4	35.9	34.1	34.8
■ Southeast	34.4	35.9	36.9	35.3	36.1
■ United States	37.7	39.5	40.9	38.9	40.0

Note: Data gleaned from Interactive Data tab for Regional data on BEA website; per capita income found using Annual State Personal Income Summary (SA1-3).
Source: US Department of Commerce, Bureau of Economic Analysis - 3rd Quarter State Personal Income Report (BEA 11-61) updated September 22, 2011.

Table 13

Per Capita Individual Income Percent Increase Comparison by Five Years Periods

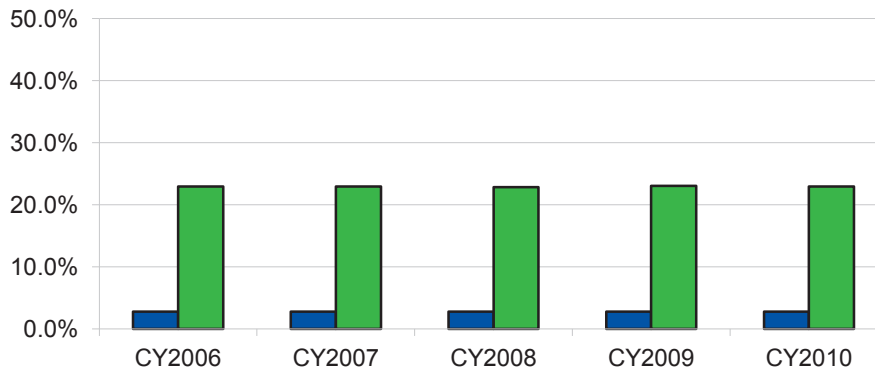


	CY1990 to 1994	CY1994 to 1998	CY1998 to 2002	CY2002 to 2006	CY2006 to 2010
■ Georgia	21.8%	21.6%	20.3%	12.6%	10.6%
■ Southeast	22.2%	19.5%	19.7%	16.3%	14.9%
■ United States	19.9%	18.6%	20.9%	15.0%	15.3%

Source: US Department of Commerce, Bureau of Economic Analysis - Annual State Personal Income Summary (SA1-3) updated September 22, 2011.

Table 14

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

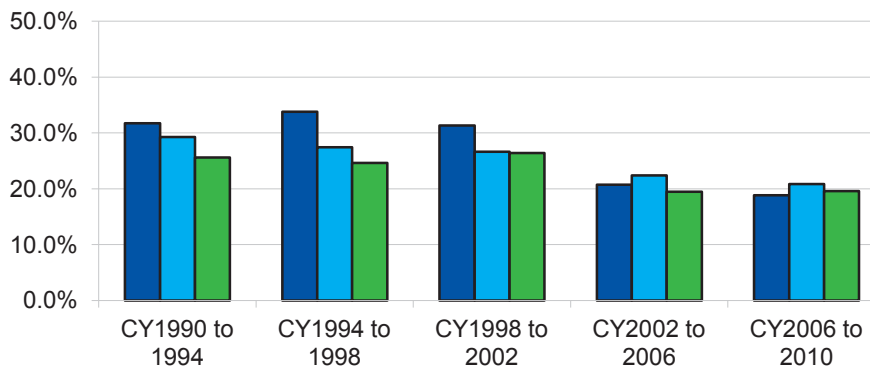


	CY2006	CY2007	CY2008	CY2009	CY2010
■ Georgia	2.8%	2.8%	2.7%	2.8%	2.7%
■ Southeast	22.9%	22.9%	22.8%	23.0%	23.0%

Note: Data gleaned from Interactive Data tab for Regional data on BEA website; per capita income found using Annual State Personal Income Summary (SA1-3).
Source: US Department of Commerce, Bureau of Economic Analysis - State Personal Income Report updated September 22, 2011

Table 15

Total Individual Income Percent Increase Comparison by Five Years Periods



	CY1990 to 1994	CY1994 to 1998	CY1998 to 2002	CY2002 to 2006	CY2006 to 2010
■ Georgia	31.8%	33.8%	31.3%	20.8%	18.8%
■ Southeast	29.3%	27.4%	26.6%	22.4%	20.9%
■ United States	25.6%	24.6%	26.4%	19.5%	19.6%

Source: U.S. Department of Commerce, Bureau of Economic Analysis Data updated as of September 2011.

Table 16
CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
Appling	18,011	6,685	37	\$ 222,588	\$ 33,297	\$ 144,599	\$ 7,615	\$ 1,139
Atkinson	8,230	2,836	34	\$ 71,503	\$ 25,213	\$ 42,387	\$ 2,111	\$ 744
Bacon	10,601	3,928	37	\$ 121,917	\$ 31,038	\$ 78,857	\$ 4,128	\$ 1,051
Baker	3,637	1,267	35	\$ 36,938	\$ 29,154	\$ 24,747	\$ 1,288	\$ 1,016
Baldwin	46,337	16,007	35	\$ 527,584	\$ 32,960	\$ 341,420	\$ 17,997	\$ 1,124
Banks	16,799	6,903	41	\$ 232,797	\$ 33,724	\$ 149,054	\$ 7,841	\$ 1,136
Barrow	72,158	26,945	37	\$ 1,048,071	\$ 38,897	\$ 683,705	\$ 36,403	\$ 1,351
Bartow	96,217	38,546	40	\$ 1,544,990	\$ 40,082	\$ 994,456	\$ 53,328	\$ 1,383
Ben Hill	17,567	6,442	37	\$ 188,515	\$ 29,263	\$ 120,337	\$ 6,237	\$ 968
Berrien	17,044	6,422	38	\$ 190,248	\$ 29,624	\$ 122,130	\$ 6,337	\$ 987
Bibb	156,060	65,004	42	\$ 2,473,854	\$ 38,057	\$ 1,670,765	\$ 90,340	\$ 1,390
Bleckley	12,855	4,499	35	\$ 166,638	\$ 37,039	\$ 113,639	\$ 6,081	\$ 1,352
Brantley	15,643	6,025	39	\$ 189,843	\$ 31,509	\$ 125,175	\$ 6,542	\$ 1,086
Brooks	16,354	5,849	36	\$ 169,087	\$ 28,909	\$ 108,158	\$ 5,598	\$ 957
Bryan	32,559	12,176	37	\$ 589,355	\$ 48,403	\$ 411,238	\$ 22,563	\$ 1,853
Bulloch	69,213	24,417	35	\$ 857,391	\$ 35,115	\$ 573,953	\$ 30,620	\$ 1,254
Burke	22,797	9,565	42	\$ 284,818	\$ 29,777	\$ 182,525	\$ 9,459	\$ 989

Table 16 Continued
CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
Butts	24,392	8,715	36	\$ 306,450	\$ 35,163	\$ 193,658	\$ 10,221	\$ 1,173
Calhoun	6,306	1,945	31	\$ 53,683	\$ 27,600	\$ 34,437	\$ 1,758	\$ 904
Camden	48,277	16,188	34	\$ 592,871	\$ 36,624	\$ 406,092	\$ 21,713	\$ 1,341
Candler	10,680	3,993	37	\$ 128,588	\$ 32,203	\$ 85,874	\$ 4,542	\$ 1,137
Carroll	114,778	41,224	36	\$ 1,622,123	\$ 39,349	\$ 1,082,008	\$ 58,169	\$ 1,411
Catoosa	64,035	23,098	36	\$ 890,930	\$ 38,572	\$ 615,650	\$ 33,046	\$ 1,431
Charlton	10,725	3,283	31	\$ 101,170	\$ 30,816	\$ 66,053	\$ 3,439	\$ 1,048
Chatham	256,992	107,693	42	\$ 4,662,755	\$ 43,297	\$ 3,300,030	\$ 180,996	\$ 1,681
Chattahoochee	14,402	1,414	10	\$ 31,733	\$ 22,442	\$ 21,295	\$ 1,064	\$ 752
Chattooga	26,619	9,208	35	\$ 314,251	\$ 34,128	\$ 217,162	\$ 11,571	\$ 1,257
Cherokee	215,084	86,579	40	\$ 4,792,002	\$ 55,348	\$ 3,293,131	\$ 182,475	\$ 2,108
Clarke	116,342	40,052	34	\$ 1,504,659	\$ 37,568	\$ 1,035,064	\$ 55,858	\$ 1,395
Clay	3,113	1,139	37	\$ 26,415	\$ 23,192	\$ 17,798	\$ 899	\$ 790
Clayton	275,772	105,619	38	\$ 3,169,448	\$ 30,008	\$ 1,851,674	\$ 93,975	\$ 890
Clinch	6,988	2,415	35	\$ 73,320	\$ 30,360	\$ 46,828	\$ 2,424	\$ 1,004
Cobb	714,692	302,161	42	\$ 17,305,822	\$ 57,274	\$ 12,401,347	\$ 694,752	\$ 2,299
Coffee	40,868	14,533	36	\$ 455,627	\$ 31,351	\$ 289,502	\$ 15,113	\$ 1,040

Table 16 Continued

CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
Colquitt	45,596	16,431	36	\$ 530,671	\$ 32,297	\$ 344,230	\$ 18,058	\$ 1,099
Columbia	112,958	47,647	42	\$ 2,629,219	\$ 55,181	\$ 1,909,267	\$ 106,255	\$ 2,230
Cook	16,603	6,463	39	\$ 195,803	\$ 30,296	\$ 131,021	\$ 6,833	\$ 1,057
Coweta	127,111	49,880	39	\$ 2,410,116	\$ 48,318	\$ 1,632,145	\$ 89,290	\$ 1,790
Crawford	12,240	4,663	38	\$ 158,194	\$ 33,925	\$ 104,135	\$ 5,478	\$ 1,175
Crisp	22,210	8,584	39	\$ 273,597	\$ 31,873	\$ 177,637	\$ 9,391	\$ 1,094
Dade	16,127	5,593	35	\$ 193,790	\$ 34,649	\$ 136,021	\$ 7,252	\$ 1,297
Dawson	22,555	8,696	39	\$ 396,678	\$ 45,616	\$ 264,911	\$ 14,478	\$ 1,665
Decatur	28,838	10,309	36	\$ 332,587	\$ 32,262	\$ 210,523	\$ 11,034	\$ 1,070
Dekalb	747,274	298,295	40	\$ 14,202,286	\$ 47,612	\$ 9,920,026	\$ 546,358	\$ 1,832
Dodge	19,749	7,212	37	\$ 220,435	\$ 30,565	\$ 143,448	\$ 7,495	\$ 1,039
Dooly	11,819	4,196	36	\$ 196,905	\$ 46,927	\$ 145,402	\$ 8,055	\$ 1,920
Dougherty	95,859	36,023	38	\$ 1,221,592	\$ 33,911	\$ 795,756	\$ 42,244	\$ 1,173
Douglas	129,703	51,619	40	\$ 2,141,076	\$ 41,478	\$ 1,380,599	\$ 74,097	\$ 1,435
Early	11,568	3,893	34	\$ 123,590	\$ 31,747	\$ 81,832	\$ 4,311	\$ 1,107
Echols	4,213	1,236	29	\$ 37,255	\$ 30,142	\$ 23,976	\$ 1,245	\$ 1,007
Effingham	53,541	20,047	37	\$ 892,804	\$ 44,536	\$ 607,377	\$ 32,888	\$ 1,641

Table 16 Continued
CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
Elbert	20,372	8,069	40	\$ 246,452	\$ 30,543	\$ 159,305	\$ 8,312	\$ 1,030
Emanuel	23,075	8,632	37	\$ 242,134	\$ 28,051	\$ 151,126	\$ 7,778	\$ 901
Evans	11,695	4,271	37	\$ 131,015	\$ 30,676	\$ 85,190	\$ 4,463	\$ 1,045
Fannin	22,945	8,870	39	\$ 253,504	\$ 28,580	\$ 158,505	\$ 8,342	\$ 940
Fayette	106,788	45,169	42	\$ 2,898,742	\$ 64,175	\$ 2,030,415	\$ 114,299	\$ 2,530
Floyd	96,250	37,355	39	\$ 1,441,463	\$ 38,588	\$ 963,330	\$ 51,956	\$ 1,391
Forsyth	174,520	64,158	37	\$ 4,741,485	\$ 73,903	\$ 3,404,618	\$ 192,715	\$ 3,004
Franklin	21,748	8,898	41	\$ 258,962	\$ 29,103	\$ 167,236	\$ 8,734	\$ 982
Fulton	1,033,756	392,903	38	\$ 27,304,750	\$ 69,495	\$ 20,344,421	\$ 1,156,452	\$ 2,943
Gilmer	29,021	10,308	36	\$ 342,431	\$ 33,220	\$ 221,328	\$ 11,742	\$ 1,139
Glascocock	2,801	1,000	36	\$ 32,926	\$ 32,926	\$ 22,205	\$ 1,165	\$ 1,165
Glynn	76,820	32,232	42	\$ 1,357,027	\$ 42,102	\$ 923,151	\$ 50,445	\$ 1,565
Gordon	53,292	20,706	39	\$ 744,577	\$ 35,959	\$ 480,957	\$ 25,418	\$ 1,228
Grady	25,187	8,376	33	\$ 268,443	\$ 32,049	\$ 174,411	\$ 9,150	\$ 1,092
Greene	15,743	6,543	42	\$ 311,585	\$ 47,621	\$ 210,752	\$ 11,673	\$ 1,784
Gwinnett	808,167	322,186	40	\$ 15,873,221	\$ 49,267	\$ 11,148,283	\$ 587,006	\$ 1,822
Habersham	43,613	16,249	37	\$ 577,369	\$ 35,533	\$ 376,104	\$ 20,008	\$ 1,231

Table 16 Continued

CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
Hall	187,743	74,148	39	\$ 3,284,717	\$ 44,299	\$ 2,157,674	\$ 117,259	\$ 1,581
Hancock	9,219	3,145	34	\$ 81,029	\$ 25,764	\$ 46,985	\$ 2,330	\$ 741
Haralson	28,890	10,730	37	\$ 378,338	\$ 35,260	\$ 248,983	\$ 13,240	\$ 1,234
Harris	30,138	12,296	41	\$ 632,798	\$ 51,464	\$ 440,987	\$ 24,355	\$ 1,981
Hart	24,067	9,767	41	\$ 302,504	\$ 30,972	\$ 199,865	\$ 10,589	\$ 1,084
Heard	11,528	3,945	34	\$ 129,887	\$ 32,925	\$ 82,938	\$ 4,334	\$ 1,099
Henry	195,370	80,325	41	\$ 3,674,481	\$ 45,745	\$ 2,379,921	\$ 128,819	\$ 1,604
Houston	135,715	57,131	42	\$ 2,390,373	\$ 41,840	\$ 1,665,820	\$ 90,350	\$ 1,581
Irwin	10,086	3,594	36	\$ 123,740	\$ 34,430	\$ 84,310	\$ 4,506	\$ 1,254
Jackson	63,544	23,356	37	\$ 971,979	\$ 41,616	\$ 634,963	\$ 34,202	\$ 1,464
Jasper	13,953	5,548	40	\$ 201,269	\$ 36,278	\$ 127,248	\$ 6,749	\$ 1,216
Jeff Davis	13,659	5,376	39	\$ 167,208	\$ 31,103	\$ 103,395	\$ 5,344	\$ 994
Jefferson	16,478	7,313	44	\$ 200,416	\$ 27,405	\$ 128,405	\$ 6,561	\$ 897
Jenkins	8,450	2,952	35	\$ 77,480	\$ 26,247	\$ 46,691	\$ 2,360	\$ 799
Johnson	9,300	2,925	31	\$ 78,845	\$ 26,956	\$ 51,530	\$ 2,646	\$ 905
Jones	27,740	11,232	40	\$ 459,439	\$ 40,904	\$ 303,993	\$ 16,337	\$ 1,454
Lamar	17,550	6,823	39	\$ 222,375	\$ 32,592	\$ 140,359	\$ 7,348	\$ 1,077

Table 16 Continued
CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
Lanier	8,423	2,765	33	\$ 74,441	\$ 26,923	\$ 46,252	\$ 2,352	\$ 851
Laurens	48,295	19,196	40	\$ 670,613	\$ 34,935	\$ 444,148	\$ 23,648	\$ 1,232
Lee	34,410	12,280	36	\$ 579,176	\$ 47,164	\$ 409,287	\$ 22,355	\$ 1,820
Liberty	62,186	17,556	28	\$ 563,952	\$ 32,123	\$ 370,184	\$ 19,355	\$ 1,102
Lincoln	7,913	3,158	40	\$ 99,961	\$ 31,653	\$ 64,946	\$ 3,417	\$ 1,082
Long	12,234	3,383	28	\$ 107,413	\$ 31,751	\$ 70,441	\$ 3,670	\$ 1,085
Lowndes	106,814	38,973	36	\$ 1,438,658	\$ 36,914	\$ 981,693	\$ 52,783	\$ 1,354
Lumpkin	27,528	10,396	38	\$ 380,482	\$ 36,599	\$ 252,114	\$ 13,507	\$ 1,299
Macon	13,336	3,943	30	\$ 112,592	\$ 28,555	\$ 71,583	\$ 3,668	\$ 930
Madison	28,232	11,147	39	\$ 374,413	\$ 33,589	\$ 246,126	\$ 12,982	\$ 1,165
Marion	6,995	2,705	39	\$ 88,075	\$ 32,560	\$ 61,216	\$ 3,239	\$ 1,197
McDuffie	21,862	8,736	40	\$ 282,146	\$ 32,297	\$ 181,426	\$ 9,503	\$ 1,088
McIntosh	11,378	4,481	39	\$ 142,102	\$ 31,712	\$ 89,328	\$ 4,678	\$ 1,044
Meriwether	22,783	8,288	36	\$ 252,965	\$ 30,522	\$ 156,247	\$ 8,051	\$ 971
Miller	6,228	2,129	34	\$ 82,127	\$ 38,575	\$ 57,269	\$ 3,110	\$ 1,461
Mitchell	23,800	8,247	35	\$ 247,743	\$ 30,040	\$ 159,536	\$ 8,240	\$ 999
Monroe	25,425	10,403	41	\$ 490,496	\$ 47,149	\$ 340,575	\$ 18,719	\$ 1,799

Table 16 Continued
CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
Montgomery	8,930	3,316	37	\$ 98,255	\$ 29,631	\$ 67,945	\$ 3,548	\$ 1,070
Morgan	18,761	7,505	40	\$ 345,589	\$ 46,048	\$ 234,726	\$ 12,903	\$ 1,719
Murray	40,621	13,889	34	\$ 449,878	\$ 32,391	\$ 292,119	\$ 15,098	\$ 1,087
Muscogee	190,414	73,182	38	\$ 2,866,471	\$ 39,169	\$ 1,976,509	\$ 107,116	\$ 1,464
Newton	99,944	37,966	38	\$ 1,457,834	\$ 38,398	\$ 916,316	\$ 48,639	\$ 1,281
Oconee	33,320	14,047	42	\$ 973,542	\$ 69,306	\$ 710,390	\$ 40,211	\$ 2,863
Oglethorpe	14,328	5,503	38	\$ 193,631	\$ 35,186	\$ 126,649	\$ 6,698	\$ 1,217
Paulding	136,655	52,327	38	\$ 2,419,503	\$ 46,238	\$ 1,574,627	\$ 84,992	\$ 1,624
Peach	27,247	10,218	38	\$ 364,755	\$ 35,697	\$ 235,047	\$ 12,501	\$ 1,223
Pickens	31,264	12,307	39	\$ 520,235	\$ 42,271	\$ 344,683	\$ 18,738	\$ 1,523
Pierce	18,580	6,993	38	\$ 244,370	\$ 34,945	\$ 162,611	\$ 8,670	\$ 1,240
Pike	17,721	6,914	39	\$ 291,119	\$ 42,106	\$ 189,199	\$ 10,185	\$ 1,473
Polk	42,298	15,787	37	\$ 505,280	\$ 32,006	\$ 323,101	\$ 16,909	\$ 1,071
Pulaski	9,897	3,530	36	\$ 122,963	\$ 34,834	\$ 81,850	\$ 4,366	\$ 1,237
Putnam	20,495	8,647	42	\$ 315,559	\$ 36,493	\$ 204,584	\$ 10,980	\$ 1,270
Quitman	2,659	736	28	\$ 17,094	\$ 23,226	\$ 10,789	\$ 546	\$ 742
Rabun	16,611	6,620	40	\$ 209,833	\$ 31,697	\$ 134,433	\$ 7,153	\$ 1,080

Table 16 Continued
CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
Randolph	7,180	2,513	35	\$ 71,379	\$ 28,404	\$ 46,715	\$ 2,409	\$ 959
Richmond	199,768	75,992	38	\$ 2,423,350	\$ 31,890	\$ 1,610,031	\$ 85,079	\$ 1,120
Rockdale	84,569	33,573	40	\$ 1,347,160	\$ 40,126	\$ 856,841	\$ 45,964	\$ 1,369
Schley	4,325	1,545	36	\$ 57,869	\$ 37,456	\$ 38,955	\$ 2,072	\$ 1,341
Screven	15,054	5,742	38	\$ 166,298	\$ 28,962	\$ 106,752	\$ 5,522	\$ 962
Seminole	9,094	3,445	38	\$ 106,924	\$ 31,037	\$ 71,124	\$ 3,751	\$ 1,089
Spalding	64,708	24,841	38	\$ 833,914	\$ 33,570	\$ 530,045	\$ 27,929	\$ 1,124
Stephens	25,700	10,004	39	\$ 341,239	\$ 34,110	\$ 235,841	\$ 12,666	\$ 1,266
Stewart	4,558	1,555	34	\$ 41,228	\$ 26,513	\$ 25,539	\$ 1,288	\$ 828
Sumter	32,084	11,394	36	\$ 368,939	\$ 32,380	\$ 237,529	\$ 12,494	\$ 1,097
Talbot	6,355	2,500	39	\$ 74,371	\$ 29,748	\$ 45,444	\$ 2,325	\$ 930
Taliaferro	1,812	614	34	\$ 14,346	\$ 23,365	\$ 8,545	\$ 426	\$ 694
Tattnall	24,493	7,251	30	\$ 230,095	\$ 31,733	\$ 151,858	\$ 7,987	\$ 1,101
Taylor	8,587	3,105	36	\$ 95,152	\$ 30,645	\$ 60,515	\$ 3,144	\$ 1,013
Telfair	12,792	3,916	31	\$ 112,271	\$ 28,670	\$ 70,784	\$ 3,651	\$ 932
Terrell	10,320	3,817	37	\$ 117,001	\$ 30,653	\$ 74,044	\$ 3,839	\$ 1,006
Thomas	46,188	17,608	38	\$ 684,578	\$ 38,879	\$ 466,731	\$ 25,217	\$ 1,432

Table 16 Continued
CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
Tift	42,959	17,646	41	\$ 563,630	\$ 31,941	\$ 363,795	\$ 19,176	\$ 1,087
Toombs	27,959	10,283	37	\$ 354,869	\$ 34,510	\$ 232,978	\$ 12,408	\$ 1,207
Towns	11,010	4,363	40	\$ 124,156	\$ 28,456	\$ 79,745	\$ 4,243	\$ 973
Treutlen	7,058	2,241	32	\$ 65,157	\$ 29,075	\$ 40,384	\$ 2,074	\$ 925
Troup	64,653	25,301	39	\$ 955,797	\$ 37,777	\$ 634,539	\$ 33,985	\$ 1,343
Turner	9,254	5,959	64	\$ 118,929	\$ 19,958	\$ 70,219	\$ 3,412	\$ 573
Twiggs	10,111	3,794	38	\$ 111,677	\$ 29,435	\$ 71,094	\$ 3,649	\$ 962
Union	21,252	8,630	41	\$ 246,100	\$ 28,517	\$ 158,580	\$ 8,453	\$ 979
Upson	27,551	10,645	39	\$ 332,294	\$ 31,216	\$ 219,436	\$ 11,513	\$ 1,082
Walker	64,983	24,087	37	\$ 800,516	\$ 33,234	\$ 539,581	\$ 28,501	\$ 1,183
Walton	87,311	32,338	37	\$ 1,415,008	\$ 43,757	\$ 924,131	\$ 50,031	\$ 1,547
Ware	35,914	13,446	37	\$ 419,026	\$ 31,164	\$ 280,135	\$ 14,847	\$ 1,104
Warren	5,755	2,370	41	\$ 61,240	\$ 25,840	\$ 39,504	\$ 2,000	\$ 844
Washington	20,879	7,720	37	\$ 265,198	\$ 34,352	\$ 172,944	\$ 9,136	\$ 1,183
Wayne	29,407	10,285	35	\$ 352,455	\$ 34,269	\$ 232,086	\$ 12,311	\$ 1,197
Webster	2,192	925	42	\$ 26,072	\$ 28,186	\$ 16,682	\$ 847	\$ 916
Wheeler	7,010	1,780	25	\$ 51,086	\$ 28,700	\$ 30,686	\$ 1,565	\$ 879

Table 16 Continued
CY2009 Individual Income Tax Data by County of Residence

County	2009 Population Estimates (Actual)	Number of Returns Tabulated		Adjusted Gross Income Less Deficit		Net Taxable Income (Thousands)	Amount of Tax Liability	
		Total (Actual)	Per 100 Residents (Actual)	Total (Thousands)	Average Per Returns (Actual)		Total (Thousands)	Average Per Returns (Actual)
White	25,294	9,954	39	\$ 333,557	\$ 33,510	\$ 212,235	\$ 11,294	\$ 1,135
Whitfield	93,698	37,735	40	\$ 1,495,645	\$ 39,635	\$ 999,168	\$ 53,652	\$ 1,422
Wilcox	8,895	2,592	29	\$ 76,259	\$ 29,421	\$ 49,725	\$ 2,588	\$ 998
Wilkes	10,268	3,989	39	\$ 121,687	\$ 30,506	\$ 81,127	\$ 4,260	\$ 1,068
Wilkinson	10,076	3,926	39	\$ 122,845	\$ 31,290	\$ 78,719	\$ 4,101	\$ 1,044
Worth	21,214	8,590	40	\$ 269,511	\$ 31,375	\$ 176,221	\$ 9,242	\$ 1,076
Other	N/A	351,118	N/A	\$ 5,460,811	\$ 15,553	\$ 9,038,833	\$ 489,193	\$ 1,393
Total	9,829,211	4,166,498		\$ 180,120,449		\$ 129,686,253	\$ 7,079,021	
Net Total Average			42.39		\$ 43,231			\$ 1,699

Sources: Information Technology Division, Georgia Department of Revenue - Income Tax data captured as of **November 2011**; population data gleaned from Governor's Office of Planning and Budget (georgia.gov) under the heading Census Data as of December 2011.

Electronic Services / Registration Unit

Electronic Filing (Georgia Tax Center)

Georgia implemented the Georgia Tax Center (GTC) in September 2009 to replace the e-File and e-Pay system. Initially, Sales Tax was the only tax type available on the system. Since inception, the program has been expanded and now includes Withholding, Corporate Income and Individual Income taxes.

Any business can participate in the program. Currently, it is mandatory for businesses that owe \$500 or more on a single return to electronically file and pay.

The advantages of GTC 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.
- 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 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 and Withholding Tax. The responsibility for registering retail tobacco, and alcohol (beer, wine, and liquor) was moved to the Alcohol and Tobacco Division in 2011. As the Department's custodian of records, the Unit responds to taxpayer e-mail, written and telephone record retrieval inquiries, and other requests.

Table 17
CY2011 Electronic Filing Results vs. Paper Returns

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	3,428,999	726,831	101,172	970,767	5,227,769
Paper returns	975,032	310,929	79,282	620,455	1,985,698
Total	4,404,031	1,037,760	180,454	1,591,222	7,213,467

Note: Individual Income Tax includes Amended returns. Withholding includes returns only (no payments) - see table 29

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 Tax, including the approval of all county tax digests, developing assessments for all public utility property and railroad, providing current use values and owner harvest timber values to county tax officials and training for local tax officials.

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 2011 Property Tax Administration Annual Report.

Local Government Services Highlights:

- *Approximately 5,300 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 - \$114,418,299.39*
 - *Cash Claims Paid - \$22,910,526.33*
 - *Dividends Paid - \$121,811.45*
 - *Stock Proceeds - \$1,664,078.96*
 - *Shares Paid - 221,214.3898*
 - *Claims Paid - 9,673*

Local Government Services Division Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$ 12.0	\$ 14.0	\$ 17.2	\$ 25.6	\$ 24.7
Grants and Distribution					
• Local Sales Tax Distribution					
Total Local Sales Tax type (All counties combined)	467	465	470	471	471
Total returns (SUT) processed (Millions) ⁽ⁱ⁾	1.2	1.3	1.3	1.5	1.7
Distribution of Sales Tax revenues to local governments including MARTA (Billions)	\$ 4.7	\$ 4.8	\$ 4.6	\$ 4.4	\$ 4.4
▪ Forest Land Protection Act Grants (FLPA)					
Value of FLPA grants distributed (Millions)	N/A	N/A	N/A	N/A	\$ 10.6
Number of local taxing jurisdictions receiving grants	N/A	N/A	N/A	N/A	295
Number of Parcels enrolled in the FLPA Covenant	N/A	N/A	N/A	N/A	3,946

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.

Source: Local Government Services Division, Georgia Department of Revenue

Local Government Services Division Seminars

Seminars	Date	Location	Number of Attendees
Ad Valorem 101 & Motor Vehicle	January 19, 2011	Carrollton	23
	January 26, 2011	Pearson	22
	March 15, 2011	Marietta	19
	June 28, 2011	Columbus	29
Ad Valorem Penalties and Interest	May 10, 2011	Athens	38
Ad Valorem 201 & Motor Vehicle	April 6, 2011	Barnesville	24
	June 14, 2011	Waycross	15
Ad Valorem Tax	June 28, 2011	Columbus	6
Ad Valorem Taxes 201	May 10, 2011	Athens	61
Appeals Procedure Workshop	July 19-21, 2010	Jekyll Island	23
	November 30 - December 2, 2010	Macon	17
Bankruptcy	December 14, 2010	Thomson	19
Basic Accounting	November 15-17, 2010	Athens	11
Basic Mapping	March 1-3, 2011	Macon	17
Board of Equalization	August 2-6, 2010	Albany	19
	October 4-8, 2010	Blairsville	19
	December 13-17, 2010	Macon	41
	January 24 - January 28, 2011	Morrow	72
	March 28 - April 1, 2011	Savannah	46
Board of Equalization Workshop	June 20-24, 2011	Tifton	52
	July 15, 2010	Morrow	14
	August 11, 2010	Dalton	30
	August 12, 2010	Acworth	61
	September 29, 2010	Macon	33
	September 30, 2010	Macon	32
	December 8, 2010	Statesboro	30
	December 9, 2010	Augusta	11

Local Government Services Division Seminars

Seminars	Date	Location	Number of Attendees
Board of Equalization Workshop Continued	January 5, 2011	Vidalia	27
	January 18, 2011	Brunswick	19
	January 20, 2011	Waycross	20
	February 8, 2011	Tifton	39
	February 9, 2011	Tifton	48
	February 24, 2011	Hapeville	67
	February 25, 2011	Hapeville	56
	March 7, 2011	Macon	45
	March 10, 2011	Macon	38
	March 29, 2011	Savannah	42
	March 30, 2011	Savannah	39
	April 20, 2011	Blairsville	51
	April 21, 2011	Dahlonega	38
	May 4, 2011	Augusta	36
	May 5, 2011	Statesboro	29
	May 18, 2011	Lawrenceville	36
	May 19, 2011	Athens	53
June 1, 2011	Columbus	51	
June 2, 2011	Albany	47	
Breaches and Fees	November 16, 2010	Savannah	87
CAVEAT for Assessors & Appraisers	May 24-26, 2010	Athens	485
CAVEAT for Tax Commissioners	May 11, 2011	Athens	144
	June 22, 2011	Cedartown	18
Course I: Certification for Assessors	August 16-20, 2010	Dahlonega	21
	September 20-25, 2010	Brunswick	2
	November 15-19, 2010	Athens	21
	January 10-14, 2011	Tifton	22

Local Government Services Division Seminars

Seminars	Date	Location	Number of Attendees
Course I: Certification for Assessors Continued	February 28 - March 4, 2011	Atlanta	40
	April 25-29, 2011	Albany	33
	June 6-10, 2011	Macon	38
Course IA: Assessment Fundamentals	September 27 - October 1, 2010	Atlanta	38
	January 24-28, 2011	Macon	32
	March 7-11, 2011	Tifton	30
	April 18-22, 2011	Gainesville	25
	May 2-6, 2011	Dublin	18
Course II: Income Approach to Value	August 2-6, 2010	Atlanta	36
	November 15-19, 2010	Athens	14
	February 7-11, 2011	Savannah	26
	May 9-13, 2011	Tifton	15
Course III: Valuation of Personal Property	September 13-17, 2010	Gainesville	22
	January 10-14, 2011	Atlanta	22
	March 21-25, 2011	Waycross	17
Course IVA: Valuation of Urban Land	November 15-19, 2010	Athens	16
	June 6-10, 2011	Statesboro	9
Course IVB: Valuation of Rural Land	September 20-24, 2010	Macon	37
	March 14-18, 2011	Moultrie	16
Course V: Cost Approach to Value	September 13-17, 2010	Macon	26
	December 13-17, 2010	Gainesville	28
	January 24-28, 2011	Atlanta	24
Course VI: Management Development	November 15-19, 2010	Athens	13
	June 6-10, 2010	Atlanta	22
Customer Service and Sensitivity Training	May 11, 2011	Athens	78
Delinquent Tax Collections	February 8, 2011	Richmond Hill	18
Digest Submission	May 3, 2011	Hapeville	32

Local Government Services Division Seminars

Seminars	Date	Location	Number of Attendees
Digest Submission Continued	May 25, 2011	Americus	24
	June 30, 2011	Eastanollee	12
Exempt Properties Workshop	August 25-27, 2010	Dublin	17
	November 17-19, 2010	Athens	29
	February 9-11, 2011	Atlanta	21
	May 4-6, 2011	Macon	25
Fees and Forms	May 11, 2011	Athens	68
Final Accounting and Reporting Procedures	September 15, 2010	Helen	14
	February 3, 2011	Macon	25
Financial Management	May 11, 2011	Athens	57
Fraud Detection and Prevention	August 18, 2010	St. Simons	41
GATO Opening Session	May 10, 2011	Athens	393
Georgia Assessment Administration	August 23-27, 2010	Savannah	23
	October 25-29, 2010	Dahlonega	29
	February 14-18, 2011	Tifton	25
	June 20-24, 2011	Atlanta	18
	August 17, 2010	St. Simons	43
Legislative Update	November 17, 2010	Savannah	84
	October 19-21, 2010	Atlanta	17
Manufactured Housing	March 22-24, 2011	Dublin	11
	July 21, 2010	Catoosa	13
Motor Vehicle Question and Answer	May 12, 2011	Athens	143
Office Politics	August 18, 2010	St. Simons	33
Penalties and Ethics	May 10, 2011	Athens	119
Property Tax Question and Answer	May 12, 2011	Athens	145
Regional Exams	October 5-7, 2010	Atlanta	85
	January 4-6, 2011	Atlanta	63

Local Government Services Division Seminars

Seminars	Date	Location	Number of Attendees
Regional Exams Continued	April 12-14, 2011	Atlanta	94
Reports and Audits	November 16, 2010	Savannah	88
	June 28-30, 2011	Atlanta	64
Review of Income	December 13-15, 2010	Dahlonega	10
	March 9-11, 2011	Dublin	13
Servicemembers Civil Relief Act and Grant of Year's Support	May 11, 2011	Athens	89
Specialized Assessments Workshop	July 19-21, 2010	Jekyll Island	12
	August 23-25, 2010	Dublin	18
	November 15-17, 2010	Athens	40
	February 7-9, 2011	Atlanta	27
	May 2-4, 2011	Macon	30
Technology Update	August 17, 2010	St. Simons	43
Timber Regulations	November 2-4, 2010	Ringgold	15
	April 12-14, 2011	Jekyll Island	16
Verification of Personal Property Reports	November 17-19, 2010	Athens	20
WinGAP Administration	November 15-17, 2010	Athens	21
WinGAP Basic Data Entry	August 2-6, 2010	Dalton	13
	October 4-8, 2010	Valdosta	14
	May 2-6, 2011	Dublin	14
WinGAP Commercial Schedules	November 17-19, 2010	Athens	14
WinGAP Personal Property	April 19-21, 2011	Macon	12
WinGAP Residential Pricing Schedules	December 14-16, 2010	Atlanta	12
WinGAP Technical Workshop	March 28-April 1, 2011	Waycross	18

Table 18

Summary of Net Property Tax Collections by Category (Thousands)

	FY2007	FY2008	FY2009	FY2010	FY2011
General Property (Real and Tangible Personal)	\$ 75,170	\$ 76,445	\$ 81,377	\$ 82,111	\$ 77,788
Public Utilities, Ad Valorem Tax - Railroad Companies	\$ 52	\$ (7)	\$ -	\$ 7	\$ 10
Intangible Recording Fee	\$ (1,821)	\$ 1,466	\$ 1,086	\$ 916	\$ 952
Interest and Other Property Tax Revenue	\$ 267	\$ 227	\$ 343	\$ 484	\$ 1,248
Public Service Commission (Utility Fees)	\$ 1,048	\$ -	\$ 1,050	\$ 1,052	\$ 1,052
Total	\$ 74,716	\$ 78,131	\$ 83,856	\$ 84,570	\$ 81,050

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

Table 19

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

	FY2006	FY2007	FY2008	FY2009	FY2010
Net Taxable Values					
State Rate (per \$1,000 value)	0.25	0.25	0.25	0.25	0.25
Grand Total	\$ 318,095,398	\$ 332,356,035	\$ 351,151,399	\$ 349,525,150	\$ 328,433,850
Public Utilities	\$ 12,135,793	\$ 11,962,961	\$ 12,094,511	\$ 12,396,086	\$ 12,247,352
General Property (Net of Exemptions)					
Total	\$ 305,959,605	\$ 320,393,073	\$ 339,056,888	\$ 337,129,064	\$ 316,186,498
Real Property	\$ 251,602,699	\$ 265,769,931	\$ 284,700,317	\$ 281,570,471	\$ 265,713,437
Personal Property	\$ 54,356,906	\$ 54,623,142	\$ 54,356,572	\$ 55,558,593	\$ 50,473,061

Source: Local Government Services Division, Georgia Department of Revenue

Table 20

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

	FY2007	FY2008	FY2009	FY2010	FY2011	Net Change FY10 to FY11
General Property						
Real Estate	\$ 672,012,711	\$ 748,722,398	\$ 801,315,889	\$ 800,613,893	\$ 761,882,372	\$ (38,731,521)
Motor Vehicles	\$ 51,793,246	\$ 56,323,768	\$ 58,969,872	\$ 61,254,833	\$ 54,108,023	\$ (7,146,810)
Other Personal Tangible Property	\$ 93,390,207	\$ 97,559,908	\$ 100,348,960	\$ 101,335,464	\$ 94,586,464	\$ (6,749,000)
Total, Gross Value	\$ 817,196,164	\$ 902,606,074	\$ 960,634,721	\$ 963,204,190	\$ 910,576,859	\$ (52,627,331)
Exemptions, Homestead						
Agriculture and Freeport	\$ 52,297,151	\$ 101,623,390	\$ 112,992,501	\$ 120,381,530	\$ 120,110,614	\$ (270,916)
Total Net Taxable General Property	\$ 764,899,013	\$ 800,982,684	\$ 847,642,220	\$ 842,822,660	\$ 790,466,245	\$ (52,356,415)
Public Utilities						
Railroads	\$ 2,109,463	\$ 2,041,327	\$ 2,076,573	\$ 2,007,982	\$ 2,059,177	\$ 51,195
Telephones	\$ 6,054,613	\$ 6,086,477	\$ 5,190,390	\$ 4,904,921	\$ 4,760,227	\$ (144,694)
Electric	\$ 19,257,801	\$ 19,186,975	\$ 20,036,908	\$ 21,048,513	\$ 22,627,758	\$ 1,579,245
Gas	\$ 1,336,950	\$ 1,317,335	\$ 1,322,460	\$ 1,376,028	\$ 1,354,041	\$ (21,987)
Pipeline	\$ 877,890	\$ 868,704	\$ 950,705	\$ 1,194,813	\$ 1,267,440	\$ 72,627
Flight Equipment	\$ 1,929,916	\$ 2,241,622	\$ 1,959,534	\$ 2,067,154	\$ 1,889,867	\$ (177,287)
Total Taxable Public Utilities	\$ 31,566,633	\$ 31,742,440	\$ 31,536,570	\$ 32,599,411	\$ 33,958,510	\$ 1,359,099
Grand Total Taxable Value	\$ 796,465,646	\$ 832,725,124	\$ 879,178,790	\$ 875,422,071	\$ 824,424,755	\$ (50,997,316)

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
CY2010 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽¹⁾			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Appling	\$ 319,931	\$ 299,906	\$ 362,959	\$ 3,296	\$ 3,296	\$ 3,295	\$ 10,870
Atkinson	\$ 148,581	\$ 123,380	\$ 7,042	\$ 674	\$ 675	\$ 675	\$ 2,303
Bacon	\$ 213,172	\$ 197,822	\$ 11,216	\$ 1,179	\$ 1,179	\$ 1,179	\$ 3,960
Baker	\$ 158,298	\$ 117,535	\$ 5,451	\$ 255	\$ 255	\$ 255	\$ 1,047
Baldwin	\$ 1,152,233	\$ 960,967	\$ 79,421	\$ 6,271	\$ 6,270	\$ 6,271	\$ 21,005
Banks	\$ 693,077	\$ 504,835	\$ 23,192	\$ 2,916	\$ 2,916	\$ 2,916	\$ 9,970
Barrow	\$ 1,981,905	\$ 1,661,362	\$ 54,995	\$ 7,727	\$ 7,727	\$ 7,727	\$ 26,878
Bartow	\$ 3,081,643	\$ 2,669,688	\$ 263,827	\$ 22,937	\$ 22,933	\$ 22,938	\$ 74,823
Ben Hill	\$ 379,376	\$ 330,183	\$ 15,984	\$ 2,315	\$ 2,315	\$ 2,315	\$ 7,670
Berrien	\$ 387,954	\$ 270,600	\$ 16,322	\$ 1,471	\$ 1,471	\$ 1,471	\$ 5,087
Bibb	\$ 4,650,011	\$ 4,183,141	\$ 96,380	\$ 30,352	\$ 299	\$ 30,356	\$ 69,936
Bleckley	\$ 314,285	\$ 255,651	\$ 9,603	\$ 1,102	\$ 1,102	\$ 1,102	\$ 3,887
Brantley	\$ 327,849	\$ 273,040	\$ 25,217	\$ 1,153	\$ 1,152	\$ 1,153	\$ 4,083
Brooks	\$ 634,503	\$ 401,610	\$ 16,386	\$ 1,082	\$ 1,082	\$ 1,082	\$ 4,298
Bryan	\$ 1,320,817	\$ 1,204,777	\$ 25,879	\$ 5,044	\$ 5,043	\$ 5,044	\$ 17,683
Bulloch	\$ 1,875,164	\$ 1,676,329	\$ 48,049	\$ 10,001	\$ 10,000	\$ 10,000	\$ 33,602
Burke	\$ 668,688	\$ 477,544	\$ 1,163,207	\$ 5,446	\$ 5,442	\$ -	\$ 13,198
Butts	\$ 717,425	\$ 547,863	\$ 52,538	\$ 3,949	\$ 3,950	\$ 3,950	\$ 13,167
Calhoun	\$ 159,102	\$ 104,362	\$ 8,620	\$ 417	\$ 417	\$ 417	\$ 1,522
Camden	\$ 1,865,208	\$ 1,663,173	\$ 37,844	\$ 6,947	\$ 6,947	\$ 6,849	\$ 24,309
Candler	\$ 281,301	\$ 214,717	\$ 10,211	\$ 1,273	\$ 1,273	\$ 1,273	\$ 4,324
Carroll	\$ 2,966,387	\$ 2,530,327	\$ 99,694	\$ 15,197	\$ 15,197	\$ 15,197	\$ 51,188
Catoosa	\$ 1,719,264	\$ 1,436,529	\$ 37,197	\$ 8,527	\$ 8,526	\$ 8,527	\$ 28,774
Charlton	\$ 319,425	\$ 247,807	\$ 22,149	\$ 1,146	\$ 1,145	\$ 1,146	\$ 4,027

Table 21 Continued

CY2010 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	\$ 13,672,786	\$ 11,805,996	\$ 222,393	\$ 57,406	\$ 57,404	\$ 57,283	\$ 197,794
Chattahoochee	\$ 66,036	\$ 55,624	\$ 4,813	\$ 1,096	\$ 1,096	\$ 1,100	\$ 3,419
Chattooga	\$ 562,889	\$ 441,879	\$ 15,653	\$ 2,355	\$ 2,355	\$ 2,355	\$ 8,086
Cherokee	\$ 8,100,451	\$ 7,033,879	\$ 146,101	\$ -	\$ 28,055	\$ 28,056	\$ 71,392
Clarke	\$ 3,782,437	\$ 3,271,522	\$ 72,418	\$ 20,083	\$ 20,083	\$ 20,083	\$ 67,375
Clay	\$ 143,325	\$ 99,179	\$ 4,601	\$ 256	\$ 256	\$ 256	\$ 1,016
Clayton	\$ 7,155,434	\$ 6,442,304	\$ 907,396	\$ 45,312	\$ 42,946	\$ 45,308	\$ 148,070
Clinch	\$ 255,792	\$ 219,178	\$ 18,178	\$ 739	\$ 739	\$ 738	\$ 2,710
Cobb	\$ 30,848,126	\$ 27,002,310	\$ 580,227	\$ -	\$ 122,416	\$ 122,309	\$ 303,155
Coffee	\$ 1,000,354	\$ 776,670	\$ 33,242	\$ 5,487	\$ 5,486	\$ 5,482	\$ 18,266
Colquitt	\$ 1,000,542	\$ 789,303	\$ 32,065	\$ 5,442	\$ 5,433	\$ 5,439	\$ 18,136
Columbia	\$ 4,363,553	\$ 4,102,451	\$ 59,681	\$ 18,438	\$ 18,437	\$ 18,437	\$ 63,838
Cook	\$ 423,025	\$ 300,148	\$ 16,952	\$ 1,827	\$ 1,827	\$ 1,827	\$ 6,221
Coweta	\$ 4,430,960	\$ 3,833,073	\$ 176,953	\$ 18,906	\$ 18,905	\$ 18,907	\$ 65,159
Crawford	\$ 342,475	\$ 275,210	\$ 14,274	\$ 596	\$ 596	\$ 593	\$ 2,418
Crisp	\$ 606,866	\$ 498,725	\$ 12,070	\$ 3,889	\$ 3,889	\$ 3,889	\$ 12,784
Dade	\$ 501,708	\$ 410,030	\$ 17,987	\$ 2,253	\$ 2,253	\$ 2,253	\$ 7,687
Dawson	\$ 1,651,667	\$ 1,353,565	\$ 24,623	\$ 5,678	\$ 5,678	\$ 5,679	\$ 20,065
Decatur	\$ 991,371	\$ 760,210	\$ 32,857	\$ 4,681	\$ 4,681	\$ 4,681	\$ 15,828
Dekalb ⁽ⁱⁱ⁾	\$ 25,391,946	\$ 23,248,942	\$ 366,204	\$ 91,208	\$ -	\$ 102,041	\$ 242,256
Dodge	\$ 437,924	\$ 346,612	\$ 20,121	\$ 2,106	\$ 2,107	\$ 2,106	\$ 7,124
Dooly	\$ 283,079	\$ 222,641	\$ 17,386	\$ 1,549	\$ 1,549	\$ 1,549	\$ 5,171
Dougherty	\$ 2,159,834	\$ 1,877,064	\$ 63,208	\$ 16,639	\$ 16,638	\$ 16,638	\$ 54,015
Douglas	\$ 4,043,180	\$ 3,504,464	\$ 115,050	\$ 20,741	\$ 13,121	\$ 20,744	\$ 62,268

Table 21 Continued
CY2010 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	\$ 486,497	\$ 360,472	\$ 19,174	\$ 1,755	\$ 1,755	\$ 1,755	\$ 6,130
Echols	\$ 103,536	\$ 91,502	\$ 7,196	\$ 163	\$ 163	\$ 163	\$ 690
Effingham	\$ 1,805,541	\$ 1,531,637	\$ 145,986	\$ 8,401	\$ 8,402	\$ 8,402	\$ 28,688
Elbert	\$ 613,352	\$ 473,482	\$ 23,803	\$ 2,324	\$ 2,324	\$ 2,324	\$ 8,083
Emanuel	\$ 504,444	\$ 394,838	\$ 17,935	\$ 2,631	\$ 2,631	\$ 2,631	\$ 8,811
Evans	\$ 254,552	\$ 227,306	\$ 7,239	\$ 1,295	\$ 1,295	\$ 1,295	\$ 4,373
Fannin	\$ 1,305,748	\$ 1,075,261	\$ 19,469	\$ 3,309	\$ 3,309	\$ 3,309	\$ 12,329
Fayette	\$ 5,209,393	\$ 4,400,522	\$ 73,325	\$ 19,085	\$ 7,105	\$ 18,917	\$ 54,789
Floyd	\$ 2,793,680	\$ 2,609,530	\$ 366,841	\$ 14,772	\$ 14,773	\$ 14,769	\$ 50,084
Forsyth	\$ 9,793,258	\$ 8,459,027	\$ 105,671	\$ 27,489	\$ 27,485	\$ 27,490	\$ 100,822
Franklin	\$ 900,486	\$ 593,451	\$ 22,521	\$ 3,022	\$ 3,022	\$ 3,022	\$ 10,582
Fulton ⁽ⁱⁱⁱ⁾	\$ 54,152,356	\$ 50,401,314	\$ 1,067,474	\$ 215,857	\$ 112,990	\$ 215,921	\$ 650,388
Gilmer	\$ 1,591,370	\$ 1,249,429	\$ 24,514	\$ 3,667	\$ 3,665	\$ 3,666	\$ 13,864
Glascocock	\$ 98,267	\$ 66,679	\$ 7,604	\$ 248	\$ 248	\$ 248	\$ 917
Glynn	\$ 5,767,341	\$ 5,024,104	\$ 86,679	\$ 17,843	\$ 17,841	\$ 17,812	\$ 64,375
Gordon	\$ 2,082,318	\$ 1,674,104	\$ 36,919	\$ 8,322	\$ 8,320	\$ 8,322	\$ 28,757
Grady	\$ 740,798	\$ 525,573	\$ 17,661	\$ 2,647	\$ 2,643	\$ 2,644	\$ 9,218
Greene	\$ 1,867,090	\$ 1,515,555	\$ 28,395	\$ 3,349	\$ 3,349	\$ 3,349	\$ 13,457
Gwinnett	\$ 31,163,220	\$ 27,799,387	\$ 451,802	\$ -	\$ 129,377	\$ 129,375	\$ 318,166
Habersham	\$ 1,558,183	\$ 1,153,687	\$ 53,187	\$ 5,098	\$ 5,098	\$ 5,099	\$ 18,060
Hall	\$ 7,315,950	\$ 6,282,223	\$ 116,714	\$ 24,765	\$ 24,755	\$ 24,756	\$ 87,991
Hancock	\$ 440,641	\$ 338,868	\$ 37,900	\$ 451	\$ 449	\$ 453	\$ 2,170
Haralson	\$ 805,554	\$ 655,936	\$ 42,249	\$ 3,617	\$ 3,617	\$ 3,617	\$ 12,353
Harris	\$ 1,381,317	\$ 1,160,138	\$ 84,724	\$ 2,512	\$ 2,512	\$ 2,512	\$ 10,162

Table 21 Continued

CY2010 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽¹⁾			County 1% Tax Distribution (Thousands)			
	General Property		Net Public Utility	LOST	SPLOST	ELOST	Total
	Gross	Net					
Hart	\$ 1,094,688	\$ 858,291	\$ 31,313	\$ 2,937	\$ 2,937	\$ 2,937	\$ 10,795
Heard	\$ 317,924	\$ 240,272	\$ 159,247	\$ 5,465	\$ 5,465	\$ 5,465	\$ 17,111
Henry	\$ 6,777,809	\$ 5,640,591	\$ 127,334	\$ 28,011	\$ 27,999	\$ 28,011	\$ 96,566
Houston	\$ 3,804,590	\$ 3,448,467	\$ 95,110	\$ 21,458	\$ 21,457	\$ 21,458	\$ 71,721
Irwin	\$ 289,236	\$ 194,532	\$ 16,926	\$ 664	\$ 664	\$ 664	\$ 2,494
Jackson	\$ 2,610,763	\$ 2,104,416	\$ 77,120	\$ 8,493	\$ 8,514	\$ 8,493	\$ 30,291
Jasper	\$ 546,461	\$ 365,862	\$ 26,684	\$ 898	\$ 897	\$ 898	\$ 3,633
Jeff Davis	\$ 287,583	\$ 242,102	\$ 13,986	\$ 1,970	\$ 1,970	\$ 1,970	\$ 6,452
Jefferson	\$ 506,379	\$ 370,908	\$ 39,968	\$ 2,056	\$ 2,054	\$ 2,057	\$ 7,084
Jenkins	\$ 231,405	\$ 179,676	\$ 14,652	\$ 752	\$ 753	\$ 752	\$ 2,683
Johnson	\$ 215,885	\$ 147,699	\$ 7,654	\$ 554	\$ 554	\$ 554	\$ 2,033
Jones	\$ 833,944	\$ 686,954	\$ 51,619	\$ 2,515	\$ 2,515	\$ 2,515	\$ 9,118
Lamar	\$ 540,177	\$ 425,302	\$ 18,557	\$ 1,850	\$ 1,850	\$ 1,850	\$ 6,534
Lanier	\$ 194,473	\$ 149,138	\$ 6,886	\$ 546	\$ 546	\$ 546	\$ 1,990
Laurens	\$ 1,262,695	\$ 1,052,120	\$ 46,958	\$ 8,296	\$ 8,287	\$ 8,298	\$ 27,243
Lee	\$ 938,744	\$ 830,022	\$ 19,687	\$ 3,484	\$ 3,484	\$ 3,484	\$ 12,240
Liberty	\$ 1,277,097	\$ 1,122,236	\$ 42,949	\$ 8,476	\$ 8,476	\$ 8,476	\$ 27,870
Lincoln	\$ 323,723	\$ 266,436	\$ 9,615	\$ 721	\$ 721	\$ 721	\$ 2,763
Long	\$ 264,271	\$ 225,946	\$ 10,930	\$ 499	\$ 499	\$ 499	\$ 1,998
Lowndes	\$ 3,005,917	\$ 2,627,031	\$ 80,160	\$ 21,574	\$ 21,575	\$ 21,576	\$ 70,438
Lumpkin	\$ 1,521,956	\$ 1,081,008	\$ 21,634	\$ 2,995	\$ 2,994	\$ 2,994	\$ 11,608
Macon	\$ 401,362	\$ 282,327	\$ 26,531	\$ 1,241	\$ 1,241	\$ 1,241	\$ 4,434
Madison	\$ 765,857	\$ 582,976	\$ 45,355	\$ 1,975	\$ 1,975	\$ 1,975	\$ 7,318
Marion	\$ 265,879	\$ 195,113	\$ 9,013	\$ 466	\$ 466	\$ 466	\$ 1,868

Table 21 Continued
CY2010 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	\$ 647,530	\$ 528,319	\$ 23,222	\$ 3,699	\$ 3,699	\$ 3,699	\$ 12,295
McIntosh	\$ 498,551	\$ 452,927	\$ 17,121	\$ 1,455	\$ 1,455	\$ 1,436	\$ 5,315
Meriwether	\$ 736,187	\$ 500,315	\$ 24,321	\$ 1,648	\$ 1,648	\$ 1,649	\$ 6,206
Miller	\$ 176,829	\$ 144,155	\$ 6,045	\$ 644	\$ 644	\$ 642	\$ 2,257
Mitchell	\$ 667,968	\$ 506,995	\$ 27,264	\$ 2,493	\$ 2,493	\$ 2,493	\$ 8,681
Monroe	\$ 1,122,242	\$ 866,875	\$ 531,922	\$ 5,177	\$ 5,177	\$ 5,177	\$ 18,052
Montgomery	\$ 237,528	\$ 182,982	\$ 8,172	\$ 587	\$ 586	\$ 587	\$ 2,188
Morgan	\$ 1,190,688	\$ 782,931	\$ 24,306	\$ 3,457	\$ 3,456	\$ 3,453	\$ 12,363
Murray	\$ 966,227	\$ 848,238	\$ 30,969	\$ 4,183	\$ 4,182	\$ 4,183	\$ 14,394
Muscogee ^(v)	\$ 5,038,155	\$ 4,668,517	\$ 115,379	\$ 34,973	\$ 124	\$ 30,732	\$ 106,456
Newton	\$ 2,670,046	\$ 2,292,132	\$ 58,483	\$ 9,916	\$ 9,915	\$ 9,916	\$ 34,767
Oconee	\$ 1,834,984	\$ 1,448,978	\$ 31,772	\$ 4,918	\$ 4,916	\$ 4,918	\$ 18,068
Oglethorpe	\$ 518,370	\$ 382,081	\$ 12,189	\$ 794	\$ 794	\$ 794	\$ 3,295
Paulding	\$ 3,498,249	\$ 3,029,432	\$ 88,174	\$ 13,619	\$ 13,619	\$ 13,619	\$ 47,473
Peach	\$ 698,128	\$ 598,046	\$ 17,488	\$ 3,554	\$ 3,553	\$ 3,560	\$ 11,981
Pickens	\$ 1,517,115	\$ 1,298,522	\$ 32,066	\$ 3,812	\$ 3,812	\$ 3,812	\$ 14,284
Pierce	\$ 442,235	\$ 372,001	\$ 16,427	\$ 1,877	\$ 1,877	\$ 1,877	\$ 6,461
Pike	\$ 578,148	\$ 438,155	\$ 9,326	\$ 1,007	\$ 868	\$ 1,007	\$ 3,909
Polk	\$ 994,082	\$ 810,826	\$ 82,700	\$ 4,796	\$ 4,796	\$ 4,795	\$ 16,274
Pulaski	\$ 263,156	\$ 226,878	\$ 9,221	\$ 920	\$ 920	\$ 920	\$ 3,260
Putnam	\$ 1,563,227	\$ 1,315,988	\$ 145,672	\$ 4,326	\$ 4,325	\$ 4,325	\$ 16,001
Quitman	\$ 117,100	\$ 76,335	\$ 2,175	\$ 230	\$ 230	\$ 230	\$ 887
Rabun	\$ 1,284,722	\$ 1,180,023	\$ 451,533	\$ 3,087	\$ 3,087	\$ 3,087	\$ 12,177
Randolph	\$ 221,782	\$ 161,001	\$ 7,430	\$ 806	\$ 806	\$ 807	\$ 2,810

Table 21 Continued

CY2010 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	\$ 4,973,532	\$ 4,231,793	\$ 139,490	\$ 36,318	\$ 36,314	\$ 36,321	\$ 118,297
Rockdale ^(vi)	\$ 2,941,050	\$ 2,582,363	\$ 65,235	\$ 12,214	\$ 13,710	\$ 13,716	\$ 45,229
Schley	\$ 146,776	\$ 102,984	\$ 3,798	\$ 319	\$ 318	\$ 319	\$ 1,209
Screven	\$ 455,894	\$ 347,596	\$ 23,999	\$ 1,566	\$ 1,566	\$ 1,566	\$ 5,525
Seminole	\$ 329,743	\$ 220,938	\$ 10,323	\$ 1,184	\$ 1,178	\$ 1,184	\$ 4,107
Spalding	\$ 1,620,111	\$ 1,332,894	\$ 59,412	\$ 8,370	\$ 8,391	\$ 8,372	\$ 28,146
Stephens	\$ 791,714	\$ 631,562	\$ 23,354	\$ 3,356	\$ 3,355	\$ 3,356	\$ 11,514
Stewart	\$ 143,750	\$ 121,603	\$ 6,422	\$ 370	\$ 370	\$ 370	\$ 1,383
Sumter	\$ 799,835	\$ 673,366	\$ 34,427	\$ 4,188	\$ 4,185	\$ 4,188	\$ 14,068
Talbot	\$ 321,377	\$ 203,922	\$ 21,144	\$ 603	\$ 603	\$ 603	\$ 2,356
Taliaferro	\$ 108,246	\$ 54,779	\$ 3,337	\$ 95	\$ 100	\$ 100	\$ 462
Tattnall	\$ 461,748	\$ 369,875	\$ 23,198	\$ 1,888	\$ 1,889	\$ 1,888	\$ 6,520
Taylor	\$ 279,380	\$ 186,024	\$ 17,615	\$ 830	\$ 831	\$ 830	\$ 2,975
Telfair	\$ 301,320	\$ 238,726	\$ 11,922	\$ 1,112	\$ 1,112	\$ 1,112	\$ 3,888
Terrell	\$ 303,897	\$ 219,903	\$ 12,016	\$ 935	\$ 935	\$ 935	\$ 3,341
Thomas	\$ 1,862,506	\$ 1,504,735	\$ 23,877	\$ 7,129	\$ 7,102	\$ 7,119	\$ 24,741
Tift	\$ 1,096,426	\$ 894,453	\$ 35,553	\$ 8,424	\$ 8,424	\$ 8,424	\$ 27,299
Toombs	\$ 628,462	\$ 550,171	\$ 26,912	\$ 4,570	\$ 4,570	\$ 4,569	\$ 14,916
Towns ^(vii)	\$ 1,006,151	\$ 851,142	\$ 15,316	\$ 1,661	\$ 1,661	\$ 1,659	\$ 6,854
Treutlen	\$ 137,597	\$ 99,492	\$ 7,347	\$ 458	\$ 458	\$ 457	\$ 1,617
Troup	\$ 2,495,108	\$ 2,133,973	\$ 45,337	\$ 10,590	\$ 10,581	\$ 10,590	\$ 36,435
Turner	\$ 286,601	\$ 183,803	\$ 15,747	\$ 898	\$ 898	\$ 898	\$ 3,181
Twiggs	\$ 295,641	\$ 209,386	\$ 17,067	\$ 682	\$ 682	\$ 678	\$ 2,564
Union	\$ 1,468,206	\$ 1,203,279	\$ 18,765	\$ 3,235	\$ 3,234	\$ 3,235	\$ 12,394

Table 21 Continued
CY2010 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	\$ 748,971	\$ 574,100	\$ 27,825	\$ 3,162	\$ 3,162	\$ 3,161	\$ 10,835
Walker	\$ 1,497,176	\$ 1,253,828	\$ 33,146	\$ 5,256	\$ 5,256	\$ 5,256	\$ 18,552
Walton	\$ 2,904,330	\$ 2,393,845	\$ 77,522	\$ 9,105	\$ 9,101	\$ 9,107	\$ 32,688
Ware	\$ 678,922	\$ 589,477	\$ 61,122	\$ 6,599	\$ 6,599	\$ 6,600	\$ 21,127
Warren	\$ 178,777	\$ 125,651	\$ 15,291	\$ 556	\$ 556	\$ 556	\$ 1,986
Washington	\$ 817,020	\$ 681,798	\$ 46,816	\$ 3,166	\$ 3,166	\$ 3,172	\$ 11,051
Wayne	\$ 888,674	\$ 695,888	\$ 31,831	\$ 3,969	\$ 3,969	\$ 3,930	\$ 13,484
Webster	\$ 110,085	\$ 72,426	\$ 3,530	\$ 169	\$ 190	\$ 190	\$ 734
Wheeler	\$ 152,365	\$ 111,493	\$ 9,685	\$ 489	\$ 2	\$ 489	\$ 1,253
White	\$ 1,186,284	\$ 981,471	\$ 21,797	\$ 3,275	\$ 3,275	\$ 3,275	\$ 12,016
Whitfield	\$ 3,274,326	\$ 3,010,930	\$ 72,131	\$ 16,826	\$ 16,775	\$ 16,965	\$ 56,923
Wilcox	\$ 154,994	\$ 131,357	\$ 8,388	\$ 479	\$ 478	\$ 478	\$ 1,730
Wilkes	\$ 444,961	\$ 309,234	\$ 29,509	\$ 1,344	\$ 1,344	\$ 1,345	\$ 4,816
Wilkinson	\$ 416,343	\$ 358,298	\$ 22,506	\$ 1,772	\$ 1,772	\$ 1,772	\$ 6,112
Worth	\$ 704,295	\$ 457,875	\$ 18,565	\$ 1,658	\$ 1,658	\$ 1,658	\$ 6,153
State Total ^(viii)	\$364,460,912	\$316,416,662	\$ 12,247,360	\$ 1,145,259	\$ 1,133,680	\$ 1,530,802	\$ 4,751,744

Note:

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

⁽ⁱⁱ⁾ \$91,208 in HOST for DeKalb County is located in LOST column.

⁽ⁱⁱⁱ⁾ \$112,990 in OTHER LOST for Fulton County is located in SPLOST column.

^(v) \$30,806 in OTHER LOST for Muscogee County is added to Total column.

^(vi) \$12,214 in HOST for Rockdale County is located in LOST column.

^(vii) \$1,661 in OTHER LOST for Towns County is located in SPLOST column.

^(viii) HOST State Total is \$103,422 and OTHER LOST State Total is \$145,456.

Source: Local Government Services Division, Georgia Department of Revenue

Table 22
Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2009 Population Estimates	Master Economic Rank	2010 County 1% Distribution		2009 AGI Reported on Georgia Returns		2010 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			(Thousands)	Rank	(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
Appling	18,011	84	\$ 9,887	75	\$ 222,588	95	\$ 662,865	76	\$ 549	\$ 12,358	\$ 36,803
Atkinson	8,230	143	\$ 2,024	135	\$ 71,503	144	\$ 130,422	146	\$ 246	\$ 8,688	\$ 15,847
Bacon	10,601	125	\$ 3,538	116	\$ 121,917	122	\$ 209,038	134	\$ 334	\$ 11,501	\$ 19,719
Baker	3,637	153	\$ 766	154	\$ 36,938	153	\$ 122,986	148	\$ 211	\$ 10,156	\$ 33,815
Baldwin	46,337	50	\$ 18,812	45	\$ 527,584	51	\$ 1,040,388	59	\$ 406	\$ 11,386	\$ 22,453
Banks	16,799	90	\$ 8,749	84	\$ 232,797	93	\$ 528,027	88	\$ 521	\$ 13,858	\$ 31,432
Barrow	72,158	34	\$ 23,180	41	\$ 1,048,071	31	\$ 1,716,357	34	\$ 321	\$ 14,525	\$ 23,786
Bartow	96,217	18	\$ 68,808	12	\$ 1,544,990	21	\$ 2,933,515	24	\$ 715	\$ 16,057	\$ 30,489
Ben Hill	17,567	103	\$ 6,945	92	\$ 188,515	107	\$ 346,167	111	\$ 395	\$ 10,731	\$ 19,706
Berrien	17,044	112	\$ 4,412	109	\$ 190,248	105	\$ 286,922	117	\$ 259	\$ 11,162	\$ 16,834
Bibb	156,060	13	\$ 61,007	15	\$ 2,473,854	14	\$ 4,279,521	15	\$ 391	\$ 15,852	\$ 27,422
Bleckley	12,855	117	\$ 3,307	120	\$ 166,638	110	\$ 265,254	120	\$ 257	\$ 12,963	\$ 20,634
Brantley	15,643	115	\$ 3,457	117	\$ 189,843	106	\$ 298,257	115	\$ 221	\$ 12,136	\$ 19,066
Brooks	16,354	108	\$ 3,245	122	\$ 169,087	108	\$ 417,996	98	\$ 198	\$ 10,339	\$ 25,559
Bryan	32,559	46	\$ 15,131	53	\$ 589,355	45	\$ 1,230,656	52	\$ 465	\$ 18,101	\$ 37,798
Bulloch	69,213	33	\$ 30,002	30	\$ 857,391	37	\$ 1,724,378	33	\$ 433	\$ 12,388	\$ 24,914
Burke	22,797	60	\$ 10,888	67	\$ 284,818	79	\$ 1,640,751	38	\$ 478	\$ 12,494	\$ 71,972
Butts	24,392	77	\$ 11,849	62	\$ 306,450	76	\$ 600,401	83	\$ 486	\$ 12,564	\$ 24,615
Calhoun	6,306	149	\$ 1,250	149	\$ 53,683	149	\$ 112,982	150	\$ 198	\$ 8,513	\$ 17,917

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2009 Population Estimates	Master Economic Rank	2010 County 1% Distribution		2009 AGI Reported on Georgia Returns		2010 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			(Thousands)	Rank	(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
Camden	48,277	39	\$ 20,743	43	\$ 592,871	44	\$ 1,701,017	36	\$ 430	\$ 12,281	\$ 35,235
Candler	10,680	120	\$ 3,818	113	\$ 128,588	116	\$ 224,928	132	\$ 357	\$ 12,040	\$ 21,061
Carroll	114,778	25	\$ 45,591	24	\$ 1,622,123	20	\$ 2,630,021	27	\$ 397	\$ 14,133	\$ 22,914
Catoosa	64,035	36	\$ 25,581	33	\$ 890,930	36	\$ 1,473,726	43	\$ 399	\$ 13,913	\$ 23,014
Charlton	10,725	122	\$ 3,438	118	\$ 101,170	131	\$ 269,956	119	\$ 321	\$ 9,433	\$ 25,171
Chatham	256,992	5	\$ 172,093	5	\$ 4,662,755	7	\$ 12,028,389	5	\$ 670	\$ 18,144	\$ 46,805
Chattahoochee	14,402	147	\$ 3,292	121	\$ 31,733	155	\$ 60,437	158	\$ 229	\$ 2,203	\$ 4,196
Chattooga	26,619	87	\$ 7,066	90	\$ 314,251	74	\$ 457,532	94	\$ 265	\$ 11,806	\$ 17,188
Cherokee	215,084	10	\$ 56,111	18	\$ 4,792,002	5	\$ 7,179,980	8	\$ 261	\$ 22,280	\$ 33,382
Clarke	116,342	20	\$ 60,248	16	\$ 1,504,659	22	\$ 3,343,940	20	\$ 518	\$ 12,933	\$ 28,742
Clay	3,113	154	\$ 769	153	\$ 26,415	156	\$ 103,780	153	\$ 247	\$ 8,486	\$ 33,338
Clayton	275,772	7	\$ 133,565	6	\$ 3,169,448	10	\$ 7,349,700	7	\$ 484	\$ 11,493	\$ 26,651
Clinch	6,988	135	\$ 2,217	132	\$ 73,320	143	\$ 237,356	124	\$ 317	\$ 10,492	\$ 33,966
Cobb	714,692	3	\$ 244,725	3	\$ 17,305,822	2	\$ 27,582,537	3	\$ 342	\$ 24,214	\$ 38,594
Coffee	40,868	54	\$ 16,455	47	\$ 455,627	56	\$ 809,912	68	\$ 403	\$ 11,149	\$ 19,818
Colquitt	45,596	52	\$ 16,314	49	\$ 530,671	50	\$ 821,368	67	\$ 358	\$ 11,639	\$ 18,014
Columbia	112,958	14	\$ 55,312	19	\$ 2,629,219	13	\$ 4,162,132	16	\$ 490	\$ 23,276	\$ 36,847
Cook	16,603	104	\$ 5,481	101	\$ 195,803	102	\$ 317,100	113	\$ 330	\$ 11,793	\$ 19,099
Coweta	127,111	16	\$ 56,718	17	\$ 2,410,116	17	\$ 4,010,026	17	\$ 446	\$ 18,961	\$ 31,547

Table 22 Continued
Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2009 Population Estimates	Master Economic Rank	2010 County 1% Distribution		2009 AGI Reported on Georgia Returns		2010 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			(Thousands)	Rank	(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
Crawford	12,240	121	\$ 1,786	139	\$ 158,194	112	\$ 289,484	116	\$ 146	\$ 12,924	\$ 23,651
Crisp	22,210	81	\$ 11,666	63	\$ 273,597	81	\$ 510,795	90	\$ 525	\$ 12,319	\$ 22,998
Dade	16,127	97	\$ 6,758	93	\$ 193,790	103	\$ 428,017	97	\$ 419	\$ 12,016	\$ 26,540
Dawson	22,555	48	\$ 17,035	46	\$ 396,678	59	\$ 1,378,188	47	\$ 755	\$ 17,587	\$ 61,103
Decatur	28,838	64	\$ 14,043	56	\$ 332,587	71	\$ 793,067	70	\$ 487	\$ 11,533	\$ 27,501
Dekalb	747,274	4	\$ 193,249	4	\$ 14,202,286	4	\$ 23,615,146	4	\$ 259	\$ 19,005	\$ 31,602
Dodge	19,749	102	\$ 6,319	94	\$ 220,435	97	\$ 366,733	110	\$ 320	\$ 11,162	\$ 18,570
Dooly	11,819	113	\$ 4,648	108	\$ 196,905	101	\$ 240,027	123	\$ 393	\$ 16,660	\$ 20,309
Dougherty	95,859	29	\$ 49,915	23	\$ 1,221,592	30	\$ 1,940,272	32	\$ 521	\$ 12,744	\$ 20,241
Douglas	129,703	19	\$ 54,605	20	\$ 2,141,076	19	\$ 3,619,514	18	\$ 421	\$ 16,508	\$ 27,906
Early	11,568	109	\$ 5,264	103	\$ 123,590	119	\$ 379,646	107	\$ 455	\$ 10,684	\$ 32,819
Echols	4,213	155	\$ 488	158	\$ 37,255	152	\$ 98,698	154	\$ 116	\$ 8,843	\$ 23,427
Effingham	53,541	35	\$ 25,205	37	\$ 892,804	35	\$ 1,677,623	37	\$ 471	\$ 16,675	\$ 31,333
Elbert	20,372	91	\$ 6,973	91	\$ 246,452	89	\$ 497,285	91	\$ 342	\$ 12,098	\$ 24,410
Emanuel	23,075	92	\$ 7,894	86	\$ 242,134	92	\$ 412,773	99	\$ 342	\$ 10,493	\$ 17,888
Evans	11,695	118	\$ 3,884	112	\$ 131,015	114	\$ 234,545	127	\$ 332	\$ 11,203	\$ 20,055
Fannin	22,945	74	\$ 9,928	74	\$ 253,504	86	\$ 1,094,730	58	\$ 433	\$ 11,048	\$ 47,711
Fayette	106,788	15	\$ 45,106	25	\$ 2,898,742	11	\$ 4,473,847	13	\$ 422	\$ 27,145	\$ 41,895
Floyd	96,250	26	\$ 44,314	26	\$ 1,441,463	25	\$ 2,976,371	23	\$ 460	\$ 14,976	\$ 30,923

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2009 Population Estimates	Master Economic Rank	2010 County 1% Distribution		2009 AGI Reported on Georgia Returns		2010 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			(Thousands)	Rank	(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
Forsyth	174,520	6	\$ 82,464	10	\$ 4,741,485	6	\$ 8,564,698	6	\$ 473	\$ 27,169	\$ 49,076
Franklin	21,748	85	\$ 9,066	81	\$ 258,962	85	\$ 615,972	80	\$ 417	\$ 11,907	\$ 28,323
Fulton	1,033,756	1	\$ 544,767	1	\$ 27,304,750	1	\$ 51,468,788	1	\$ 527	\$ 26,413	\$ 49,788
Gilmer	29,021	61	\$ 10,999	66	\$ 342,431	68	\$ 1,273,943	50	\$ 379	\$ 11,799	\$ 43,897
Glascock	2,801	156	\$ 745	155	\$ 32,926	154	\$ 74,283	157	\$ 266	\$ 11,755	\$ 26,520
Glynn	76,820	21	\$ 53,496	21	\$ 1,357,027	28	\$ 5,110,783	11	\$ 696	\$ 17,665	\$ 66,529
Gordon	53,292	37	\$ 24,964	39	\$ 744,577	40	\$ 1,711,023	35	\$ 468	\$ 13,972	\$ 32,107
Grady	25,187	86	\$ 7,933	85	\$ 268,443	83	\$ 543,234	86	\$ 315	\$ 10,658	\$ 21,568
Greene	15,743	62	\$ 10,046	73	\$ 311,585	75	\$ 1,543,950	40	\$ 638	\$ 19,792	\$ 98,072
Gwinnett	808,167	2	\$ 258,752	2	\$ 15,873,221	3	\$ 28,251,189	2	\$ 320	\$ 19,641	\$ 34,957
Habersham	43,613	49	\$ 15,295	52	\$ 577,369	47	\$ 1,206,874	54	\$ 351	\$ 13,238	\$ 27,672
Hall	187,743	9	\$ 74,276	11	\$ 3,284,717	9	\$ 6,398,937	9	\$ 396	\$ 17,496	\$ 34,083
Hancock	9,219	132	\$ 1,353	148	\$ 81,029	137	\$ 376,768	108	\$ 147	\$ 8,789	\$ 40,869
Haralson	28,890	67	\$ 10,850	68	\$ 378,338	61	\$ 698,185	75	\$ 376	\$ 13,096	\$ 24,167
Harris	30,138	58	\$ 7,536	88	\$ 632,798	43	\$ 1,244,862	51	\$ 250	\$ 20,997	\$ 41,305
Hart	24,067	78	\$ 8,811	83	\$ 302,504	77	\$ 889,604	63	\$ 366	\$ 12,569	\$ 36,964
Heard	11,528	88	\$ 16,394	48	\$ 129,887	115	\$ 399,519	101	\$ 1,422	\$ 11,267	\$ 34,656
Henry	195,370	8	\$ 84,021	9	\$ 3,674,481	8	\$ 5,767,925	10	\$ 430	\$ 18,808	\$ 29,523
Houston	135,715	17	\$ 64,373	14	\$ 2,390,373	18	\$ 3,543,577	19	\$ 474	\$ 17,613	\$ 26,110

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2009 Population Estimates	Master Economic Rank	2010 County 1% Distribution		2009 AGI Reported on Georgia Returns		2010 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			(Thousands)	Rank	(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
Irwin	10,086	129	\$ 1,993	136	\$ 123,740	118	\$ 211,458	133	\$ 198	\$ 12,269	\$ 20,965
Jackson	63,544	32	\$ 25,499	34	\$ 971,979	33	\$ 2,181,536	30	\$ 401	\$ 15,296	\$ 34,331
Jasper	13,953	111	\$ 2,694	127	\$ 201,269	99	\$ 392,546	104	\$ 193	\$ 14,425	\$ 28,133
Jeff Davis	13,659	106	\$ 5,909	97	\$ 167,208	109	\$ 256,088	121	\$ 433	\$ 12,242	\$ 18,749
Jefferson	16,478	98	\$ 6,167	95	\$ 200,416	100	\$ 410,876	100	\$ 374	\$ 12,163	\$ 24,935
Jenkins	8,450	136	\$ 2,257	131	\$ 77,480	139	\$ 194,328	138	\$ 267	\$ 9,169	\$ 22,997
Johnson	9,300	142	\$ 1,662	142	\$ 78,845	138	\$ 155,353	142	\$ 179	\$ 8,478	\$ 16,705
Jones	27,740	71	\$ 7,546	87	\$ 459,439	55	\$ 738,573	71	\$ 272	\$ 16,562	\$ 26,625
Lamar	17,550	96	\$ 5,550	100	\$ 222,375	96	\$ 443,859	96	\$ 316	\$ 12,671	\$ 25,291
Lanier	8,423	144	\$ 1,639	143	\$ 74,441	141	\$ 156,024	141	\$ 195	\$ 8,838	\$ 18,524
Laurens	48,295	44	\$ 24,881	40	\$ 670,613	42	\$ 1,099,078	57	\$ 515	\$ 13,886	\$ 22,758
Lee	34,410	59	\$ 10,451	70	\$ 579,176	46	\$ 849,709	66	\$ 304	\$ 16,832	\$ 24,694
Liberty	62,186	42	\$ 25,427	35	\$ 563,952	48	\$ 1,165,185	55	\$ 409	\$ 9,069	\$ 18,737
Lincoln	7,913	128	\$ 2,163	133	\$ 99,961	132	\$ 276,051	118	\$ 273	\$ 12,633	\$ 34,886
Long	12,234	133	\$ 1,497	144	\$ 107,413	129	\$ 236,876	125	\$ 122	\$ 8,780	\$ 19,362
Lowndes	106,814	22	\$ 64,724	13	\$ 1,438,658	26	\$ 2,707,191	25	\$ 606	\$ 13,469	\$ 25,345
Lumpkin	27,528	65	\$ 8,983	82	\$ 380,482	60	\$ 1,102,642	56	\$ 326	\$ 13,822	\$ 40,055
Macon	13,336	119	\$ 3,724	114	\$ 112,592	126	\$ 308,858	114	\$ 279	\$ 8,443	\$ 23,160
Madison	28,232	83	\$ 5,924	96	\$ 374,413	62	\$ 628,331	79	\$ 210	\$ 13,262	\$ 22,256

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2009 Population Estimates	Master Economic Rank	2010 County 1% Distribution		2009 AGI Reported on Georgia Returns		2010 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			(Thousands)	Rank	(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
Marion	6,995	140	\$ 1,398	146	\$ 88,075	135	\$ 204,126	135	\$ 200	\$ 12,591	\$ 29,182
McDuffie	21,862	79	\$ 11,096	65	\$ 282,146	80	\$ 551,541	85	\$ 508	\$ 12,906	\$ 25,228
McIntosh	11,378	105	\$ 4,346	110	\$ 142,102	113	\$ 470,048	93	\$ 382	\$ 12,489	\$ 41,312
Meriwether	22,783	94	\$ 4,945	106	\$ 252,965	87	\$ 524,636	89	\$ 217	\$ 11,103	\$ 23,028
Miller	6,228	141	\$ 1,930	137	\$ 82,127	136	\$ 150,200	143	\$ 310	\$ 13,187	\$ 24,117
Mitchell	23,800	89	\$ 7,478	89	\$ 247,743	88	\$ 534,259	87	\$ 314	\$ 10,409	\$ 22,448
Monroe	25,425	47	\$ 15,531	51	\$ 490,496	54	\$ 1,398,797	45	\$ 611	\$ 19,292	\$ 55,017
Montgomery	8,930	138	\$ 1,759	140	\$ 98,255	133	\$ 191,154	139	\$ 197	\$ 11,003	\$ 21,406
Morgan	18,761	70	\$ 10,365	71	\$ 345,589	67	\$ 807,237	69	\$ 552	\$ 18,421	\$ 43,027
Murray	40,621	57	\$ 12,548	60	\$ 449,878	57	\$ 879,207	64	\$ 309	\$ 11,075	\$ 21,644
Muscogee	190,414	11	\$ 96,634	8	\$ 2,866,471	12	\$ 4,783,896	12	\$ 507	\$ 15,054	\$ 25,124
Newton	99,944	28	\$ 29,746	31	\$ 1,457,834	24	\$ 2,350,615	29	\$ 298	\$ 14,587	\$ 23,519
Oconee	33,320	41	\$ 14,752	54	\$ 973,542	32	\$ 1,480,750	42	\$ 443	\$ 29,218	\$ 44,440
Oglethorpe	14,328	114	\$ 2,382	130	\$ 193,631	104	\$ 394,270	102	\$ 166	\$ 13,514	\$ 27,517
Paulding	136,655	23	\$ 40,857	27	\$ 2,419,503	16	\$ 3,117,606	21	\$ 299	\$ 17,705	\$ 22,814
Peach	27,247	72	\$ 10,667	69	\$ 364,755	64	\$ 615,534	81	\$ 391	\$ 13,387	\$ 22,591
Pickens	31,264	51	\$ 11,437	64	\$ 520,235	52	\$ 1,330,588	48	\$ 366	\$ 16,640	\$ 42,560
Pierce	18,580	99	\$ 5,631	99	\$ 244,370	91	\$ 388,428	105	\$ 303	\$ 13,152	\$ 20,906
Pike	17,721	101	\$ 2,883	123	\$ 291,119	78	\$ 447,481	95	\$ 163	\$ 16,428	\$ 25,251

Table 22 Continued
Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2009 Population Estimates	Master Economic Rank	2010 County 1% Distribution		2009 AGI Reported on Georgia Returns		2010 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			(Thousands)	Rank	(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
Polk	42,298	53	\$ 14,386	55	\$ 505,280	53	\$ 893,526	62	\$ 340	\$ 11,946	\$ 21,125
Pulaski	9,897	124	\$ 2,761	125	\$ 122,963	120	\$ 236,099	126	\$ 279	\$ 12,424	\$ 23,856
Putnam	20,495	55	\$ 12,976	58	\$ 315,559	73	\$ 1,461,660	44	\$ 633	\$ 15,397	\$ 71,318
Quitman	2,659	157	\$ 691	156	\$ 17,094	158	\$ 78,510	155	\$ 260	\$ 6,429	\$ 29,526
Rabun	16,611	73	\$ 9,261	80	\$ 209,833	98	\$ 1,631,556	39	\$ 558	\$ 12,632	\$ 98,221
Randolph	7,180	139	\$ 2,419	129	\$ 71,379	145	\$ 168,431	140	\$ 337	\$ 9,941	\$ 23,458
Richmond	199,768	12	\$ 108,952	7	\$ 2,423,350	15	\$ 4,371,283	14	\$ 545	\$ 12,131	\$ 21,882
Rockdale	84,569	27	\$ 39,640	28	\$ 1,347,160	29	\$ 2,647,598	26	\$ 469	\$ 15,930	\$ 31,307
Schley	4,325	152	\$ 956	152	\$ 57,869	148	\$ 106,782	152	\$ 221	\$ 13,380	\$ 24,689
Screven	15,054	107	\$ 4,697	107	\$ 166,298	111	\$ 371,595	109	\$ 312	\$ 11,047	\$ 24,684
Seminole	9,094	126	\$ 3,546	115	\$ 106,924	130	\$ 231,261	129	\$ 390	\$ 11,758	\$ 25,430
Spalding	64,708	38	\$ 25,133	38	\$ 833,914	38	\$ 1,392,306	46	\$ 388	\$ 12,887	\$ 21,517
Stephens	25,700	75	\$ 10,067	72	\$ 341,239	69	\$ 654,916	77	\$ 392	\$ 13,278	\$ 25,483
Stewart	4,558	150	\$ 1,111	150	\$ 41,228	151	\$ 128,025	147	\$ 244	\$ 9,045	\$ 28,088
Sumter	32,084	63	\$ 12,560	59	\$ 368,939	63	\$ 707,793	74	\$ 391	\$ 11,499	\$ 22,061
Talbot	6,355	137	\$ 1,810	138	\$ 74,371	142	\$ 225,066	131	\$ 285	\$ 11,703	\$ 35,416
Taliaferro	1,812	159	\$ 296	159	\$ 14,346	159	\$ 58,116	159	\$ 163	\$ 7,917	\$ 32,073
Tattnall	24,493	100	\$ 5,665	98	\$ 230,095	94	\$ 393,073	103	\$ 231	\$ 9,394	\$ 16,048
Taylor	8,587	134	\$ 2,492	128	\$ 95,152	134	\$ 203,639	136	\$ 290	\$ 11,081	\$ 23,715

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2009 Population Estimates	Master Economic Rank	2010 County 1% Distribution		2009 AGI Reported on Georgia Returns		2010 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			(Thousands)	Rank	(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
Telfair	12,792	123	\$ 3,336	119	\$ 112,271	127	\$ 250,648	122	\$ 261	\$ 8,777	\$ 19,594
Terrell	10,320	127	\$ 2,806	124	\$ 117,001	125	\$ 231,919	128	\$ 272	\$ 11,337	\$ 22,473
Thomas	46,188	40	\$ 21,349	42	\$ 684,578	41	\$ 1,528,612	41	\$ 462	\$ 14,822	\$ 33,095
Tift	42,959	45	\$ 25,272	36	\$ 563,630	49	\$ 930,006	61	\$ 588	\$ 13,120	\$ 21,649
Toombs	27,959	68	\$ 13,710	57	\$ 354,869	65	\$ 577,083	84	\$ 490	\$ 12,692	\$ 20,640
Towns	11,010	95	\$ 4,981	104	\$ 124,156	117	\$ 866,458	65	\$ 452	\$ 11,277	\$ 78,697
Treutlen	7,058	148	\$ 1,373	147	\$ 65,157	146	\$ 106,839	151	\$ 194	\$ 9,232	\$ 15,137
Troup	64,653	31	\$ 31,761	29	\$ 955,797	34	\$ 2,179,310	31	\$ 491	\$ 14,783	\$ 33,708
Turner	9,254	130	\$ 2,695	126	\$ 118,929	124	\$ 199,550	137	\$ 291	\$ 12,852	\$ 21,564
Twiggs	10,111	131	\$ 2,042	134	\$ 111,677	128	\$ 226,453	130	\$ 202	\$ 11,045	\$ 22,397
Union	21,252	76	\$ 9,704	77	\$ 246,100	90	\$ 1,222,044	53	\$ 457	\$ 11,580	\$ 57,503
Upson	27,551	80	\$ 9,484	79	\$ 332,294	72	\$ 601,925	82	\$ 344	\$ 12,061	\$ 21,848
Walker	64,983	43	\$ 15,768	50	\$ 800,516	39	\$ 1,286,974	49	\$ 243	\$ 12,319	\$ 19,805
Walton	87,311	30	\$ 27,312	32	\$ 1,415,008	27	\$ 2,471,367	28	\$ 313	\$ 16,207	\$ 28,305
Ware	35,914	56	\$ 19,797	44	\$ 419,026	58	\$ 650,599	78	\$ 551	\$ 11,667	\$ 18,115
Warren	5,755	146	\$ 1,667	141	\$ 61,240	147	\$ 140,942	144	\$ 290	\$ 10,641	\$ 24,490
Washington	20,879	82	\$ 9,505	78	\$ 265,198	84	\$ 728,614	72	\$ 455	\$ 12,702	\$ 34,897
Wayne	29,407	66	\$ 11,868	61	\$ 352,455	66	\$ 727,719	73	\$ 404	\$ 11,985	\$ 24,746
Webster	2,192	158	\$ 548	157	\$ 26,072	157	\$ 75,956	156	\$ 250	\$ 11,894	\$ 34,651

Table 22 Continued

Three Economic Indicators by County with Rankings and Per Capita Amounts

County	2009 Population Estimates	Master Economic Rank	2010 County 1% Distribution		2009 AGI Reported on Georgia Returns		2010 Net Property and Utility Digest		Per Capita Amounts of Three Indicators (Thousands)		
			(Thousands)	Rank	(Thousands)	Rank	(Thousands)	Rank	1% Sales Tax Distribution	Income Reported	Net Digest
Wheeler	7,010	151	\$ 979	151	\$ 51,086	150	\$ 121,178	149	\$ 140	\$ 7,288	\$ 17,286
White	25,294	69	\$ 9,826	76	\$ 333,557	70	\$ 1,003,268	60	\$ 388	\$ 13,187	\$ 39,664
Whitfield	93,698	24	\$ 50,566	22	\$ 1,495,645	23	\$ 3,083,061	22	\$ 540	\$ 15,962	\$ 32,904
Wilcox	8,895	145	\$ 1,435	145	\$ 76,259	140	\$ 139,745	145	\$ 161	\$ 8,573	\$ 15,711
Wilkes	10,268	116	\$ 4,032	111	\$ 121,687	123	\$ 338,743	112	\$ 393	\$ 11,851	\$ 32,990
Wilkinson	10,076	110	\$ 5,315	102	\$ 122,845	121	\$ 380,804	106	\$ 527	\$ 12,192	\$ 37,793
Worth	21,214	93	\$ 4,973	105	\$ 269,511	82	\$ 476,440	92	\$ 234	\$ 12,704	\$ 22,459
Other	N/A				\$ 5,460,811						
Total	9,829,211		\$ 4,058,619		\$ 180,120,449		\$ 328,664,022				
Aggregated Per Capita Amounts									\$ 59,210	\$ 2,113,743	\$ 4,715,090

Note: Population figures gleaned from Governor's Office of Planning & Budget website (opb.georgia.gov) where estimates are provided under the heading Census Data; figures are estimated as of December 2011.

Sources: Local Government Services and Information Technology Division, Georgia Department of Revenue; Office of Planning & Budget (opb.georgia.gov) where links to population data can be found.

Table 23
Millage Rates by County - Alphabetical

	CY2007	CY2008	CY2009	CY2010	CY2011
Appling	28.420	28.340	28.340	28.670	28.670
Atkinson	30.002	32.422	32.422	32.422	32.422
Bacon	27.750	28.725	28.738	28.738	28.738
Baker	24.610	24.600	20.765	22.750	23.650
Baldwin	25.120	24.960	24.960	24.960	25.100
Banks	20.298	21.798	22.548	22.473	22.565
Barrow	28.086	28.088	28.088	29.088	29.680
Bartow	26.680	25.990	25.950	25.880	25.880
Ben Hill	29.420	29.330	29.360	29.406	29.554
Berrien	32.250	32.250	32.250	32.250	32.250
Bibb	35.287	34.272	30.347	30.347	32.847
Bleckley	26.550	22.902	22.902	25.802	27.476
Brantley	31.868	36.636	36.760	36.760	40.370
Brooks	30.773	22.678	23.601	25.472	25.553
Bryan	20.733	21.287	23.687	23.687	23.687
Bulloch	20.640	20.590	20.590	21.090	21.090
Burke	22.491	22.826	22.826	22.826	-
Butts	33.232	33.169	35.669	37.663	37.163
Calhoun	25.345	27.950	27.836	29.896	31.320
Camden	27.000	26.700	26.700	26.950	26.950
Candler	24.239	22.654	23.693	23.714	25.315
Carroll	26.850	26.850	26.850	26.850	28.350
Catoosa	22.206	22.135	22.397	22.409	22.408
Charlton	32.450	34.640	36.870	36.870	38.260
Chatham	28.877	28.486	28.486	29.213	29.580
Chattahoochee	26.561	25.290	25.287	25.286	25.286
Chattooga	19.047	18.432	18.333	24.231	25.580
Cherokee	26.250	26.223	26.803	28.398	29.235
Clarke	33.050	33.200	33.450	33.950	33.950

Table 23 Continued

Millage Rates by County - Alphabetical

	CY2007	CY2008	CY2009	CY2010	CY2011
Clay	30.076	27.377	27.377	27.423	27.437
Clayton	32.521	32.948	35.586	35.477	40.463
Clinch	30.878	30.241	30.241	29.991	29.991
Cobb	28.750	28.750	28.750	28.750	30.260
Coffee	23.464	23.311	23.311	23.811	24.811
Colquitt	26.403	24.614	24.614	24.614	24.614
Columbia	26.977	26.977	26.977	26.727	26.977
Cook	23.965	25.965	25.965	25.965	25.965
Coweta	28.490	28.310	28.740	28.590	28.600
Crawford	25.833	25.831	26.284	26.280	26.280
Crisp	28.789	28.789	28.789	28.789	29.473
Dade	19.230	19.100	19.100	19.648	19.538
Dawson	22.434	22.434	22.434	22.434	24.334
Decatur	21.650	20.520	21.520	21.800	23.150
Dekalb	39.300	39.300	40.090	40.090	44.440
Dodge	19.950	19.700	22.000	22.250	22.250
Dooly	31.662	33.082	33.082	35.082	35.082
Dougherty	37.875	37.861	37.861	37.861	37.861
Douglas	27.811	27.776	29.532	34.250	33.100
Early	22.800	25.790	26.950	26.690	26.830
Echols	30.420	34.830	35.185	35.185	35.160
Effingham	29.911	29.729	28.083	28.118	28.118
Elbert	25.230	25.985	25.916	25.902	27.046
Emanuel	23.575	23.689	28.731	26.932	26.934
Evans	19.650	20.630	20.600	20.600	21.700
Fannin	17.360	18.310	18.310	18.310	18.310
Fayette	30.378	32.109	31.609	29.839	30.702
Floyd	29.359	29.938	29.938	29.938	29.938
Forsyth	22.528	23.858	23.934	24.719	26.624

Table 23 Continued

Millage Rates by County - Alphabetical

	CY2007	CY2008	CY2009	CY2010	CY2011
Franklin	21.216	21.463	23.502	23.502	23.502
Fulton	34.283	33.692	36.192	36.192	38.272
Gilmer	21.163	18.650	21.500	22.278	25.583
Glascocok	27.530	27.530	27.530	27.530	26.530
Glynn	22.920	22.679	22.648	22.648	22.497
Gordon	26.726	27.278	24.331	24.331	29.278
Grady	22.550	23.650	23.650	23.650	26.220
Greene	14.622	15.512	15.853	16.170	17.906
Gwinnett	31.880	31.770	34.050	34.050	33.820
Habersham	22.847	21.870	21.870	22.510	23.119
Hall	23.770	24.430	24.430	24.430	25.820
Hancock	40.180	39.640	30.488	30.488	31.252
Haralson	24.949	27.109	27.600	28.100	28.100
Harris	24.278	22.950	23.450	23.450	23.950
Hart	18.250	18.246	18.246	18.246	18.246
Heard	22.559	22.460	22.460	22.460	22.460
Henry	37.510	37.279	37.279	38.628	38.628
Houston	23.350	23.350	25.220	24.720	24.720
Irwin	28.440	29.266	29.266	29.266	29.266
Jackson	32.225	32.099	32.172	32.191	32.258
Jasper	28.710	27.110	28.140	31.560	34.515
Jeff Davis	24.970	24.970	25.880	25.880	25.880
Jefferson	26.250	27.250	26.764	26.764	26.798
Jenkins	20.300	23.700	23.846	23.846	23.846
Johnson	21.917	21.917	21.926	28.947	28.747
Jones	29.618	29.618	31.368	31.348	31.348
Lamar	24.992	24.992	24.992	24.992	25.992
Lanier	30.500	30.490	31.490	31.490	33.260
Laurens	18.479	18.489	22.550	22.550	22.570

Table 23 Continued
Millage Rates by County - Alphabetical

	CY2007	CY2008	CY2009	CY2010	CY2011
Lee	27.766	28.416	28.416	28.016	28.016
Liberty	33.534	32.930	32.930	32.930	32.980
Lincoln	24.132	25.827	26.697	27.531	31.251
Long	24.776	24.776	31.074	29.460	29.460
Lowndes	24.955	24.510	24.510	24.510	24.510
Lumpkin	19.209	19.161	20.597	20.355	22.361
Macon	29.010	29.060	28.900	28.980	29.040
Madison	29.374	30.208	30.155	30.167	29.350
Marion	23.311	23.396	22.916	23.337	23.466
McDuffie	23.350	25.240	25.240	25.240	26.930
McIntosh	26.500	26.477	29.423	29.423	27.553
Meriwether	30.472	30.467	30.467	30.641	31.498
Miller	35.521	38.508	37.067	35.240	35.069
Mitchell	30.573	31.573	31.573	32.573	33.573
Monroe	25.350	22.781	23.381	23.631	24.668
Montgomery	23.170	23.173	23.196	24.196	24.946
Morgan	21.415	21.324	20.889	22.393	24.785
Murray	22.145	21.550	21.550	21.550	21.550
Muscogee	41.530	41.530	41.530	34.240	41.500
Newton	31.633	31.633	31.633	34.603	34.676
Oconee	24.730	24.436	24.436	24.436	24.436
Oglethorpe	25.994	27.590	26.619	27.302	27.301
Paulding	30.239	31.122	32.372	33.592	30.629
Peach	30.087	30.087	30.805	30.805	30.805
Pickens	20.853	20.615	22.480	22.480	22.480
Pierce	22.040	22.600	23.520	23.520	26.680
Pike	27.607	27.514	26.075	29.094	29.452
Polk	26.042	26.042	26.380	26.380	27.380
Pulaski	26.066	26.050	27.063	28.063	28.117

Table 23 Continued
Millage Rates by County - Alphabetical

	CY2007	CY2008	CY2009	CY2010	CY2011
Putnam	17.014	14.400	15.900	16.800	17.400
Quitman	27.288	26.005	28.440	28.437	31.610
Rabun	17.690	17.460	17.326	17.308	17.066
Randolph	24.685	27.455	28.925	31.775	35.091
Richmond	29.611	30.148	30.148	29.796	29.821
Rockdale	36.080	35.980	35.980	38.990	41.900
Schley	33.000	34.470	30.980	32.610	31.880
Screven	21.073	25.745	25.759	25.763	26.044
Seminole	27.140	26.121	25.871	30.943	30.928
Spalding	35.990	35.960	37.160	38.030	38.490
Stephens	28.400	29.970	29.970	29.970	29.970
Stewart	25.845	25.447	25.447	25.447	27.517
Sumter	29.885	31.024	30.612	29.573	29.570
Talbot	30.079	30.079	29.979	29.380	30.449
Taliaferro	31.720	29.330	39.620	39.620	39.162
Tattnall	28.936	24.713	24.791	26.760	26.867
Taylor	24.710	20.560	20.510	22.020	22.030
Telfair	24.532	29.759	29.439	29.439	29.439
Terrell	30.591	30.534	31.534	31.534	31.534
Thomas	26.522	21.220	21.130	21.836	22.174
Tift	27.207	27.707	27.707	27.707	27.709
Toombs	21.376	21.272	22.341	22.378	22.388
Towns	8.537	9.831	11.069	11.059	10.824
Treutlen	24.607	24.607	24.607	24.607	24.607
Troup	29.660	29.660	29.660	29.660	29.660
Turner	33.449	30.269	30.269	30.269	30.269
Twiggs	36.430	38.750	30.450	32.450	32.450
Union	14.229	14.098	14.588	14.615	17.467
Upson	28.000	27.270	27.270	27.270	27.270

Table 23 Continued

Millage Rates by County - Alphabetical

	CY2007	CY2008	CY2009	CY2010	CY2011
Walker	22.236	22.133	22.072	22.572	22.489
Walton	30.251	30.245	31.582	32.082	34.225
Ware	31.844	31.844	31.844	31.860	31.898
Warren	30.000	31.400	31.400	31.900	31.900
Washington	26.116	26.018	24.809	25.029	25.032
Wayne	39.750	31.220	31.220	31.220	30.750
Webster	27.769	28.147	28.521	28.544	28.544
Wheeler	31.915	32.211	32.115	32.115	31.863
White	22.680	24.429	24.429	24.429	25.370
Whitfield	20.711	20.067	20.067	20.067	20.067
Wilcox	31.110	31.110	33.610	33.610	33.949
Wilkes	26.751	26.383	25.649	25.649	-
Wilkinson	32.010	33.010	32.350	32.350	32.350
Worth	27.580	27.580	25.353	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
Burke	-	Habersham	23.119	Gilmer	25.583	McIntosh	27.553
Wilkes	-	Decatur	23.150	Hall	25.820	Tift	27.709
Towns	10.824	Marion	23.466	Bartow	25.880	Lee	28.016
Rabun	17.066	Franklin	23.502	Jeff Davis	25.880	Haralson	28.100
Putnam	17.400	Baker	23.650	Cook	25.965	Pulaski	28.117
Union	17.467	Bryan	23.687	Lamar	25.992	Effingham	28.118
Greene	17.906	Jenkins	23.846	Screven	26.044	Carroll	28.350
Hart	18.246	Harris	23.950	Grady	26.220	Webster	28.544
Fannin	18.310	Dawson	24.334	Crawford	26.280	Coweta	28.600
Dade	19.538	Oconee	24.436	Glascocock	26.530	Appling	28.670
Whitfield	20.067	Lowndes	24.510	Forsyth	26.624	Bacon	28.738
Bulloch	21.090	Treutlen	24.607	Pierce	26.680	Johnson	28.747
Murray	21.550	Colquitt	24.614	Jefferson	26.798	Macon	29.040
Evans	21.700	Monroe	24.668	Early	26.830	Cherokee	29.235
Taylor	22.030	Houston	24.720	Tattnall	26.867	Irwin	29.266
Thomas	22.174	Morgan	24.785	McDuffie	26.930	Gordon	29.278
Dodge	22.250	Coffee	24.811	Emanuel	26.934	Madison	29.350
Lumpkin	22.361	Montgomery	24.946	Camden	26.950	Telfair	29.439
Toombs	22.388	Washington	25.032	Columbia	26.977	Pike	29.452
Catoosa	22.408	Baldwin	25.100	Elbert	27.046	Long	29.460
Heard	22.460	Chattahoochee	25.286	Upson	27.270	Crisp	29.473
Pickens	22.480	Candler	25.315	Oglethorpe	27.301	Ben Hill	29.554
Walker	22.489	Worth	25.353	Polk	27.380	Sumter	29.570
Glynn	22.497	White	25.370	Clay	27.437	Chatham	29.580
Banks	22.565	Brooks	25.553	Bleckley	27.476	Troup	29.660
Laurens	22.570	Chattooga	25.580	Stewart	27.517	Barrow	29.680

Table 24 Continued

Millage Rates by County - Numerical

	CY2010		CY2010		CY2010		CY2010
Richmond	29.821	Calhoun	31.320	Bibb	32.847	Echols	35.160
Floyd	29.938	Jones	31.348	Liberty	32.980	Butts	37.163
Stephens	29.970	Meriwether	31.498	Douglas	33.100	Dougherty	37.861
Clinch	29.991	Terrell	31.534	Lanier	33.260	Charlton	38.260
Cobb	30.260	Quitman	31.610	Mitchell	33.573	Fulton	38.272
Turner	30.269	Wheeler	31.863	Gwinnett	33.820	Spalding	38.490
Talbot	30.449	Schley	31.880	Wilcox	33.949	Henry	38.628
Paulding	30.629	Ware	31.898	Clarke	33.950	Taliaferro	39.162
Fayette	30.702	Warren	31.900	Walton	34.225	Brantley	40.370
Wayne	30.750	Berrien	32.250	Jasper	34.515	Clayton	40.463
Peach	30.805	Jackson	32.258	Newton	34.676	Muscogee	41.500
Seminole	30.928	Wilkinson	32.350	Miller	35.069	Rockdale	41.900
Lincoln	31.251	Atkinson	32.422	Dooly	35.082	Dekalb	44.440
Hancock	31.252	Twiggs	32.450	Randolph	35.091		

Source: Local Government Services Division, Georgia Department of Revenue

Formula:

Reported millage rates include:

- (1) state 1/4 mill;
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- (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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- (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 Division

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

Processing Unit

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

Dealer Registration Unit

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

Sponsor/Special Tags Unit

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

Commercial Vehicle Unit

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

Inspection Unit

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

Motor Vehicle Call Center

Receives more than 1,000 calls daily requesting assistance in interpreting and complying with state and federal laws concerning Georgia title and registration.

Motor Vehicle Division Highlights:

- *Manufactured New License plates:*
 - *Clark Atlanta University*
 - *Georgia Equine Industry*
 - *Redesigned all branches of military plates*
- *Per House Bill 1005, manufactured and registered industry license plates for:*
 - *Limousine*
 - *Taxi Cab*
- *Fully integrated Georgia title reporting for NMVITIS for National Title recognition and Fraud deterrent.*
- *Increased Motor Carrier validation for PrePass system reporting to deter Motor Carrier and transporter fraud from quarterly reporting to monthly reporting. Developed and implemented electronic validation reducing work time from 20 days to 2 days.*
- *Expanded on Electronic, Lien, and Title (ELT) program.*
 - *# providers*
 - *# financial institutions*
- *Changed Motor Vehicle Tag and Title Requirements from 30 days to 7 days. Both Registration and Title for a newly purchased motor vehicle from a source other than a registered dealer must be applied for at the owner's County Tag Office no later than seven business days after the Date of Purchase.*

Motor Vehicle Division Highlights Continued:

- Initiated New Georgia License Plate Design contest for selecting the New State License Plate.
- Initiated Digital License Plates program.

Motor Vehicle Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Salvage Inspection					
Number of rebuilt salvage vehicle reinspections	20,991	17,437	16,545	18,865	18,826
Tag and Title Registration					
• Commercial Truck Registration					
Number of interstate commercial vehicle registrations	45,526	43,751	51,926	43,537	37,875
Number of Georgia intrastate commercial Unified Carrier Registrations (UCR) ⁽ⁱ⁾	N/A	N/A	N/A	54,728	23,570
• Motor Vehicle Registration					
Number of motor vehicle tag registrations processed (Millions)	8.4	8.5	8.5	8.6	8.6
Number of internet online motor vehicle title registrations	401,273	459,361	474,167	516,214	535,341
• Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ 294	\$ 295	\$ 281	\$ 215	\$ 256

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

Source: Motor Vehicle, Georgia Department of Revenue

Motor Vehicle Division Seminars

Seminars	Date	Location	Number of Attendees
Constitutional Officers' Association of Georgia	November 15-18, 2010	Savannah, GA	N/A
Georgia Association of Tax Officials	May 9-12, 2011	Athens, GA	N/A
Title Training	June 21-23, 2011	Hapeville, GA	N/A

Active Registrations for Georgia Specialty Plates

Top Ten Specialty Plates	FY2007	FY2008	FY2009	FY2010	FY2011
Wildlife (O.C.G.A. § 40-2-86)	330,860	311,993	293,382	273,914	156,660
Bobwhite Quail (§ 40-2-86)	197,951	192,862	185,351	174,602	96,420
Hobby Antique (§ 40-2-86.1)	105,536	105,038	104,580	101,897	40,182
Educators (§ 40-2-86)	43,970	48,757	51,911	52,901	39,792
Wildflower (§ 40-2-86)	67,779	67,698	64,203	59,966	36,651
Hummingbird (§ 40-2-86)	37,130	48,538	54,019	56,471	35,368
Breast Cancer Awareness (§ 40-2-86)	41,004	42,321	41,839	39,870	31,302
Dog & Cat Sterilization (§ 40-2-86)	44,672	43,082	41,216	37,878	24,490
Golden Labrador Retriever (§ 40-2-86)	24,475	31,919	34,801	35,569	23,834
Certified Firefighter (§ 40-2-86.1)	9,424	10,100	11,111	11,855	10,460

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

	FY2007	FY2008	FY2009	FY2010	FY2011
Registrations Issued	8,467,856	8,528,319	8,515,900	8,530,981	8,581,400
Tags Issued	2,851,018	2,692,263	1,673,948	1,712,390	1,943,324

Source: Motor Vehicle, Georgia Department of Revenue

Table 25.2

Number of Motor Vehicle Registrations Sold by Major Category

	FY2007	FY2008	FY2009	FY2010	FY2011
Passenger Cars	5,342,863	5,382,277	5,372,048	5,394,530	5,441,975
Motorcycles	172,200	186,719	195,776	195,647	199,253
Trucks	1,950,507	1,936,915	1,901,475	1,877,499	1,860,938
Trailers	967,470	985,871	1,008,660	1,024,073	1,038,902
Bus	34,614	36,331	37,743	39,035	40,148
Other	202	206	198	197	184
Total	8,467,856	8,528,319	8,515,900	8,530,981	8,581,400

Source: Motor Vehicle, Georgia Department of Revenue

Table 26

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

	FY2007	FY2008	FY2009	FY2010	FY2011
Registration					
County collected Registration and Fees	\$ 190,592,800.89	\$ 193,437,010.13	\$ 186,574,202.78	\$ 171,522,696.21	\$ 206,785,947.69
DOR collected Registration and Fees	\$ 978,934.25	\$ 1,078,096.00	\$ 1,220,741.00	\$ 970,534.50	\$ 871,200.75
Refunds from Registration and Title Fees	\$ (168,689.61)	\$ (157,417.85)	\$ (248,339.22)	\$ (396,715.31)	\$ (387,748.03)
Sub-Total	\$ 191,403,045.53	\$ 194,357,688.28	\$ 187,546,604.56	\$ 172,096,515.40	\$ 207,269,400.41
Titles					
County collected Title Fees	\$ 42,720,035.00	\$ 40,525,048.00	\$ 34,269,752.50	\$ 32,652,432.00	\$ 37,463,308.00
DOR collected Title Fees	\$ 9,884,023.35	\$ 9,497,026.00	\$ 8,886,193.00	\$ 8,740,792.00	\$ 9,160,418.00
Tag and Title Compliance Penalties	\$ 123,450.00	\$ 668,560.00	\$ 1,817,410.00	\$ 1,658,790.00	\$ 1,791,620.00
Sub-Total	\$ 52,727,508.35	\$ 50,690,634.00	\$ 44,973,355.50	\$ 43,052,014.00	\$ 48,415,346.00
Total Amount of Net Revenue ⁽ⁱ⁾	\$ 244,130,553.88	\$ 245,048,322.28	\$ 232,519,960.06	\$ 215,148,529.40	\$ 255,684,746.41

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

FY2011 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⁾	N/A	48,000	N/A
Commercial Vehicles (IRP, IFTA, UCR)	N/A	67,000	N/A
Tag Image Exam (TIE)	N/A	18,500	N/A
MVD Call Center ⁽ⁱ⁾	309,629	1,116,658	N/A
Help Desk Administration	3,000	50	15,000
Dealer Registration / Special Tags	N/A	18,569	N/A
Motor Vehicle Division - IVR	-	-	-
Grand Totals	312,629	1,268,777	15,000

Note: ⁽ⁱ⁾ Incorporated Motor Vehicle "contact us" usage.

Source: Motor Vehicle, Georgia Department of Revenue

Table 28
Lobby Customers at Tradeport Facility

Customer Service Category	Arrived	Served	Workload Hours
Titles	86,659	86,231	10,995:43:32
Salvage and Bonds	9	8	0:18:36
ADA	1,467	1,463	250:47:02
Commercial Titles	26,201	26,099	7,408:48:26
Research	566	555	57:02:04
Quality Assurance	3	3	0:05:30
Commercial Vehicles Cashier	2,652	2,550	363:41:18
Commercial Vehicles Permitting	6,324	6,264	561:53:58
Commercial Vehicles Registration	14,409	14,240	1,871:43:36
Commercial Vehicles IFTA	6,671	6,208	1,913:53:16
Accounting	2	1	0:11:08
Insurance and Help Desk	7	5	0:06
Commercial Vehicles DOT	2,561	1,937	18:21
Dealer Tags	6,969	6,842	1,916:35:32
Stop Files	30	30	7:15
Grand Totals	154,530	152,436	14,466:44:06

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, over 7 million tax returns are received and processed, 50 million pages of documents have images created, and approximately \$3 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 110 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 incoming mail and processing 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.
- Post Processing – provides support services to other divisions for reconciliation purposes to include returned checks, undeliverable mail, etc.
- Forms Design – develops and maintains tax forms for the various tax types of the state.
- Business Administration – provides support services to various units to include reporting, purchasing, equipment maintenance, etc.

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 Highlights:

- *Processed 4.4 million Individual Tax returns.*
- *Processed 3.3 million individual electronic returns.*
- *Processed 3.3 million individual refunds.*
- *Reduced processing time for depositing checks received with tax returns from 4 days average in FY2010 to 3 days average in FY2011.*

Processing Center Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Error Resolution					
Number of Sales Tax returns processed through error resolution (Thousands)	572	636	458	461	179
Percent of Sales Tax returns processed through error resolution	48.0%	46.9%	36.1%	30.2%	9.6%
Total number of error resolution staff (All tax types)	82	78	68	67	63
Money Deposits					
Average time lapse in days between receipts and deposit of check in a coupon payment	2.5	2.0	3.5	2.5	2.1
Average time lapse in days between receipts and deposit of check in a non-coupon payment	9.0	8.0	5.4	3.4	2.8
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 17.3	\$ 17.7	\$ 17.3	\$ 17.1	\$ 17.7
Returns Processing					
Number of documents processed (Millions) ⁽ⁱ⁾	7.9	8.7	7.7	8.9	7.3
Number of images created (Millions) ⁽ⁱ⁾	54.0	80.0	62.0	65.8	50.3
Percent of Individual Income Tax non-paper returns processed ⁽ⁱⁱ⁾	62.2%	60.9%	72.5%	62.1%	76.0%

Note:

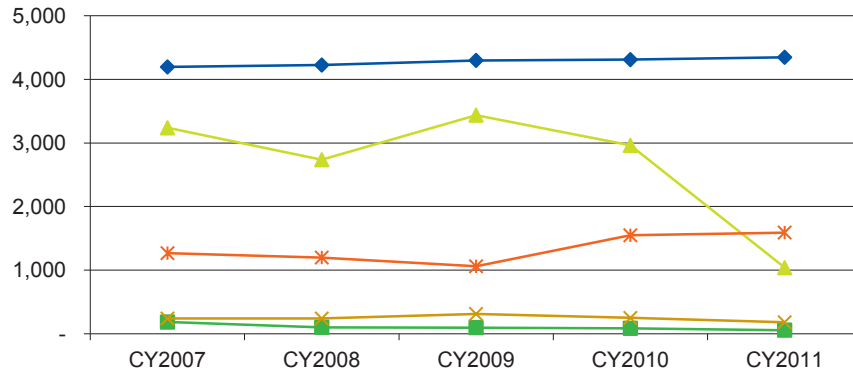
⁽ⁱ⁾ Reduction in documents processed and images created due to reduction in Processing Center staff in FY2009.

⁽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)



	CY2007	CY2008	CY2009	CY2010	CY2011
◆ Individual Income Tax	4,196	4,226	4,299	4,311	4,348
■ Individual Amended Tax	183	101	96	85	56
▲ Withholding Tax	3,238	2,737	3,438	2,962	1,038
× Corporate Tax	239	239	311	248	180
* Sales and Use Tax	1,267	1,198	1,060	1,548	1,591
Total of all tax types	9,123	8,501	9,204	9,154	7,213

Note: Withholding Tax includes all payments and monthly and quarterly returns processed through CY2010. CY2011 includes returns only.

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. This 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 FY2011, the Alcohol Tobacco Division (ATD) conducted underage alcohol compliance investigations in 156 counties of Georgia, which resulted in a non-compliance rate of 17%.*
- *During FY2011, ATD made 29 felony arrests including the sale of non-tax paid tobacco, counterfeit tobacco products or counterfeit stamps. Over 20,158 packs of cigarettes, over 10,030 cigars and over 1,189 pounds of loose or smokeless tobacco were seized as a result.*

Alcohol and Tobacco Division Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Industry Regulations					
• Amusement Machines					
Number of amusement machines reviewed annually for compliance	2,130	1,743	1,482	3,126	4,271
Number of amusement machines seized due to non-compliance	197	397	102	402	612
• Law Enforcement					
Number of citations issued	1,739	2,121	1,603	2,061	1,979
Percent of alcohol inspections where the operator is not in compliance with applicable law	12%	8%	8%	14%	15%
• Licenses and Permits					
Number of alcohol license investigations conducted	1,499	4,523	1,469	1,280	1,336
Number of executive orders served after administrative hearings	1,372	1,505	2,137	1,749	2,053
Underage Investigation					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	774	1,243	659	699	753
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	12%	8%	8%	10%	12%

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 (4½ 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)

	FY2007	FY2008	FY2009	FY2010	FY2011
Delinquent Tax Collections	\$ 10,385	\$ 11,631	\$ 11,377	\$ 9,501	\$ 7,423
Fee Collections	\$ 118	\$ 137	\$ 138	\$ 168	\$ 371
Executive Orders / Administrative Penalties / Fines	\$ 520	\$ 528	\$ 966	\$ 641	\$ 839
Total Collections and Fines Paid	\$ 11,023	\$ 12,296	\$ 12,481	\$ 10,310	\$ 8,633

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 31

Alcohol and Tobacco Division Performance Figures

	FY2007	FY2008	FY2009	FY2010	FY2011
Number of Alcohol Agents	30	28	24	24	42
Alcohol Inspections	3,561	4,085	4,192	3,820	4,749
Alcohol Investigations	1,499	1,523	1,469	1,280	1,336
Alcohol Citations	1,716	2,094	1,603	2,061	1,979
Underage Alcohol Investigations	2,556	4,202	3,641	4,289	4,331
Underage Alcohol Citations	774	1,154	615	699	753
Liquor License Investigations	2,652	1,523	1,469	1,280	1,336
Still Seizures	-	-	-	-	7
Tobacco Inspections	2,456	2,902	3,178	3,126	3,939
Tobacco Investigations	9	11	13	36	15
Tobacco Citations	23	22	37	123	138
Underage Tobacco Investigations	1,568	2,095	1,782	3,372	2,284
Executive Orders	1,372	1,505	2,137	1,749	2,053
Game Inspections	2,130	1,743	1,482	1,413	4,271
Felony Arrests	3	1	19	31	29
Misdemeanor Arrests	196	211	221	140	228
Dyed Fuel Inspections	4,349	5,253	6,252	4,990	6,760
Dyed Fuel Violations	158	151	158	112	167

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 32.1
Revenue from Selective Excise Taxes (Thousands)

	FY2007	FY2008	FY2009	FY2010	FY2011
Beer					
Beer Taxes	\$ 85,956	\$ 88,260	\$ 87,821	\$ 85,180	\$ 83,205
Fines and Forfeitures	\$ 603	\$ 293	\$ 62	\$ 1	\$ 156
Refunds	\$ (3)	\$ (8)	\$ (7)	\$ (5)	\$ (5)
Total	\$ 86,556	\$ 88,545	\$ 87,876	\$ 85,176	\$ 83,356
Tobacco					
Stamp Sales	\$ 242,805	\$ 239,796	\$ 229,704	\$ 226,863	\$ 222,161
Fines and Forfeitures	\$ 150	\$ 5	\$ 577	\$ 413	\$ 376
Refunds	\$ (6)	\$ (178)	\$ (31)	\$ (89)	\$ (3)
Total	\$ 242,949	\$ 239,623	\$ 230,250	\$ 227,187	\$ 222,534
Liquor					
Liquor Taxes	\$ 48,385	\$ 47,602	\$ 49,485	\$ 50,565	\$ 50,245
Fines and Forfeitures	\$ 58	\$ 251	\$ 27	\$ 14	\$ 40
Refunds	\$ (1)	\$ (8)	\$ (18)	\$ (4)	\$ (6)
Pre-License Investigations	\$ 289	\$ 69	\$ 104	\$ 86	\$ 74
Total	\$ 48,731	\$ 47,914	\$ 49,598	\$ 50,661	\$ 50,352
Motor Fuel					
Total	\$ 493,449	\$ 473,046	\$ 438,329	\$ 443,384	\$ 441,189
Wine					
Wine Taxes	\$ 25,733	\$ 28,880	\$ 29,344	\$ 32,073	\$ 31,879
Fines and Forfeitures	\$ 13	\$ -	\$ -	\$ -	\$ 149
Refunds	\$ (2)	\$ (7)	\$ (6)	\$ (9)	\$ (9)
Total	\$ 25,744	\$ 28,873	\$ 29,338	\$ 32,064	\$ 32,020
Selective Excise Taxes Total	\$ 897,429	\$ 878,001	\$ 835,391	\$ 838,472	\$ 829,451

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

Table 32.2

Revenue from Business License Fees (Thousands)

	FY2007	FY2008	FY2009	FY2010	FY2011
Beer Dealers					
License and Brand Registration	\$ 1	\$ -	\$ -	\$ -	\$ -
Wholesaler Licenses	\$ 21	\$ 31	\$ 48	\$ 28	\$ 29
Retailer Licenses ⁽ⁱ⁾	\$ 397	\$ 441	\$ 502	\$ 191	\$ 495
Special Permits	\$ 26	\$ 1	\$ -	\$ -	\$ 37
Total	\$ 445	\$ 473	\$ 550	\$ 219	\$ 561
Cigar and Cigarette Dealers					
Wholesaler, Manufacturer and Importer Licenses	\$ 11	\$ 18	\$ 15	\$ 14	\$ 21
Manufacturer Representative Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 11	\$ 18	\$ 15	\$ 14	\$ 21
Liquor Dealers					
License and Brand Registration	\$ 20	\$ 20	\$ -	\$ 33	\$ 24
Wholesaler Licenses and Permits	\$ 47	\$ 31	\$ 73	\$ 33	\$ 56
Retailer Licenses ⁽ⁱ⁾	\$ 486	\$ 880	\$ 896	\$ 7	\$ 1,035
Special Permits	\$ 32	\$ -	\$ -	\$ 5	\$ 122
Retail In-Room Service License Fees	\$ 2	\$ -	\$ -	\$ -	\$ 4
Total	\$ 587	\$ 931	\$ 969	\$ 78	\$ 1,242
Wine Dealers					
License and Brand Registration	\$ 1	\$ -	\$ -	\$ -	\$ -
Wholesaler Licenses and Permits	\$ 31	\$ 38	\$ 47	\$ 36	\$ 44
Retailer Licenses ⁽ⁱ⁾	\$ 349	\$ 481	\$ 442	\$ 11	\$ 441
Special Permits	\$ -	\$ -	\$ -	\$ 2	\$ 103
Special Order Shipping	\$ 14	\$ 16	\$ 27	\$ 37	\$ 37
Total	\$ 395	\$ 535	\$ 516	\$ 86	\$ 625

Table 32.2 Continued

Revenue from Business License Fees (Thousands)

	FY2007	FY2008	FY2009	FY2010	FY2011
Coin-Operated Amusement Machines					
Annual Licenses and Permit Fees	\$ 1,855	\$ 1,862	\$ 1,930	\$ 2,275	\$ 13,231
Refunds	\$ -	\$ (10)	\$ (4)	\$ -	\$ (376)
Total	\$ 1,855	\$ 1,852	\$ 1,926	\$ 2,275	\$ 12,855
Commercial Business Licenses ⁽ⁱⁱ⁾					
Licenses	\$ 39,733	\$ -	\$ -	\$ -	\$ -
Refunds	\$ (9,870)	\$ -	\$ -	\$ -	\$ -
Total	\$ 29,863	\$ -	\$ -	\$ -	\$ -
Non Profit Special Events					
Total	N/A	N/A	N/A	N/A	\$ 18
Business Licenses Fees Total	\$ 33,156	\$ 3,809	\$ 3,976	\$ 2,672	\$ 15,322

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, Collection and Special Collections. The Division also oversees the Department's 11 regional offices and conducts education seminars designed to educate taxpayers so they have a better understanding of Georgia's tax laws.

Audit Unit

Performs audits within and outside the state of 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 within its region to ensure that Sales and Use Tax is being properly collected and remitted.

Special Collections

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.

Compliance Division Highlights:

- *The 11 Regional Offices answered 481,494 taxpayer assistance calls and assisted over 72,000 walk-in taxpayers.*
- *The Audit Unit has successfully hired and trained 13 new out-of-state auditors that will conduct Corporate Income and Sales and Use Tax audits of taxpayers whose books and records are located within their geographic regions.*
- *The Audit Unit has also been successful in training audit staff regarding the new tax laws for Streamlined Sales Tax which became effective January 1, 2011.*
- *40 new Revenue Agents collected over \$30 million dollars as part of a Levy Team located in the Compliance Division at Century Center.*
- *The Compliance Data Warehouse added Individual Income Tax to its campaign to identify non filing and under reporting taxpayers.*

Compliance Division Results and Performance Measures

	FY2007	FY2008	FY2009	FY2010	FY2011
Assessment					
Number of proposed assessments issued	245,012	329,535	488,156	520,816	552,736
Number of collections received during assessment phase (Millions)	136	134	119	141	149
Audit					
Average revenue per audit hour (All tax types)	\$ 1,899	\$ 1,139	\$ 1,486	\$ 1,180	\$ 1,558
Percent of audits that find business not in compliance with the tax laws	39%	39%	55%	58%	55%
Collections					
Trust tax (Sales and Withholding) accounts collection cycle in days	165	165	165	165	165
Collections on delinquent and deficient accounts (Millions)	\$ 357	\$ 387	\$ 345	\$ 347	\$ 407

Source: Compliance Division, Georgia Department of Revenue

Table 33

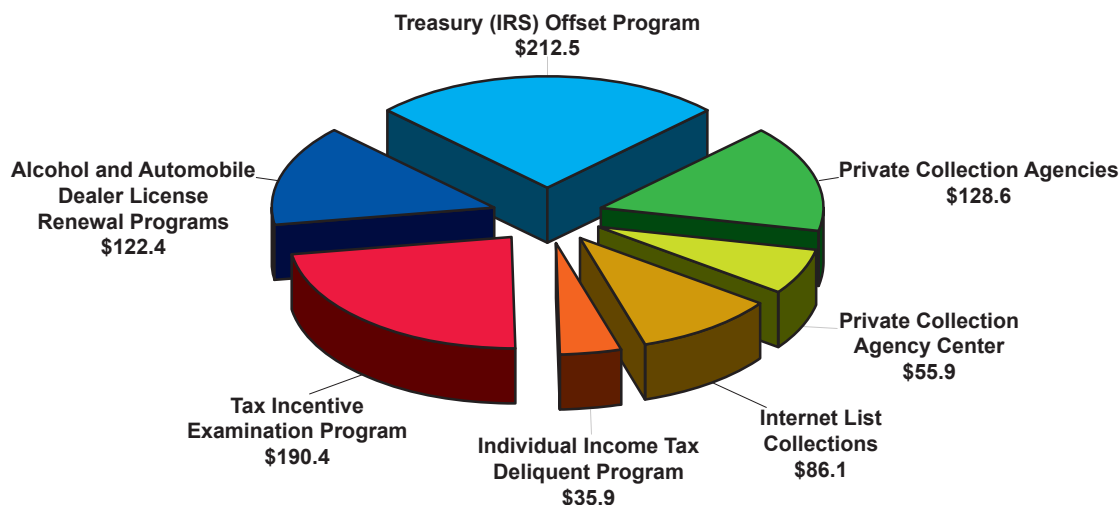
Delinquent Tax Collections by Compliance Division Compared to Number of Delinquent Accounts Processed

	FY2007	FY2008	FY2009	FY2010	FY2011
Number of Accounts Processed (Actual)	637,948	582,499	526,919	390,161	335,870
Collections by Compliance (Thousands)	\$ 231,296	\$ 211,226	\$ 186,021	\$ 156,649	\$ 243,212

Source: Compliance Division, Georgia Department of Revenue

Table 34

Revenue from Collection Initiatives (Millions): September 2003 thru June 2011



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 of Revenue. The program(s) began in June 2004 and as of June 30, 2011, these initiatives have collected \$831.8 million. These initiatives include:

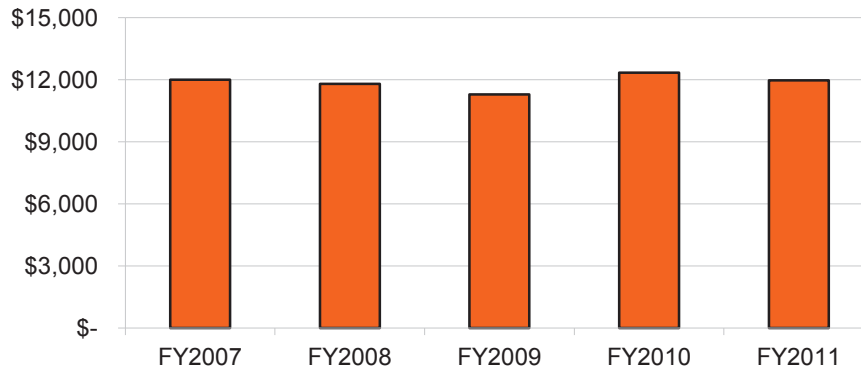
- Alcohol and Automobile Dealer License Renewal Programs - Money collected as a result of holding liquor license and automobile dealer license renewals until any outstanding tax obligation is satisfied.
- Treasury Offset Program - The Department of Revenue forwards a list of delinquent taxpayers to the US Department of Treasury, which manages the program. Treasury in turn sends the Department all or part of an individual's federal income tax refund to satisfy the outstanding Georgia tax obligation.
- Private Collection Agencies - Companies under contract with the Department of Revenue 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)



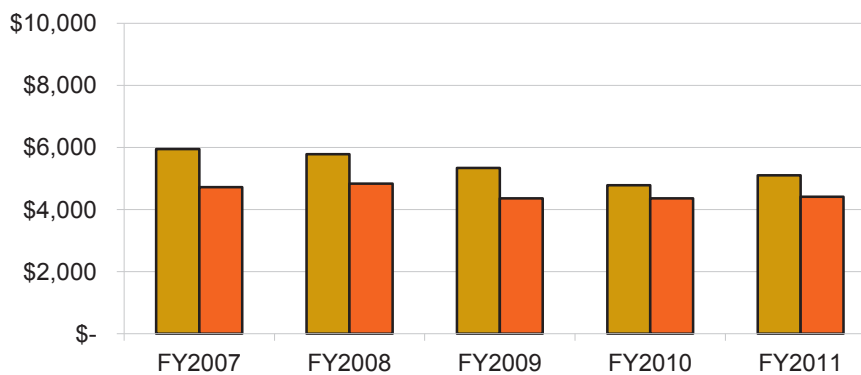
	FY2007	FY2008	FY2009	FY2010	FY2011
Cost of Collection Fees Collected	\$ 12,012	\$ 11,806	\$ 11,298	\$ 12,340	\$ 11,974

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)



	FY2007	FY2008	FY2009	FY2010	FY2011
Net State Collection	\$ 5,949	\$ 5,781	\$ 5,342	\$ 4,779	\$ 5,098
Distributions	\$ 4,725	\$ 4,832	\$ 4,360	\$ 4,357	\$ 4,408

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

Table 37
CY2011 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	\$ 83,396	188,916	\$ 2,279	226	\$ 11,898	173
February	\$ 546,822	961,346	\$ 6,197	227	\$ 6,194	278
March	\$ 499,673	679,035	\$ 18,767	604	\$ 1,881	238
April	\$ 568,123	685,219	\$ 22,233	1,006	\$ 8,872	258
May	\$ 139,773	189,869	\$ 23,754	835	\$ 6,918	350
June	\$ 62,270	62,924	\$ 44,653	770	\$ 4,445	231
July	\$ 39,355	37,537	\$ 51,778	506	\$ 15,586	289
August	\$ 48,018	40,145	\$ 36,573	650	\$ 6,598	380
September	\$ 39,172	26,970	\$ 15,331	1,446	\$ 7,591	301
October	\$ 96,333	72,523	\$ 37,053	1,206	\$ 7,608	377
November	\$ 36,231	17,344	\$ 6,109	295	\$ 2,906	215
December	\$ 15,958	6,520	\$ 13,224	422	\$ 31,493	2,418
Grand Total	\$ 2,175,124	2,968,348	\$ 277,951	8,193	\$ 111,990	5,508

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

Table 38

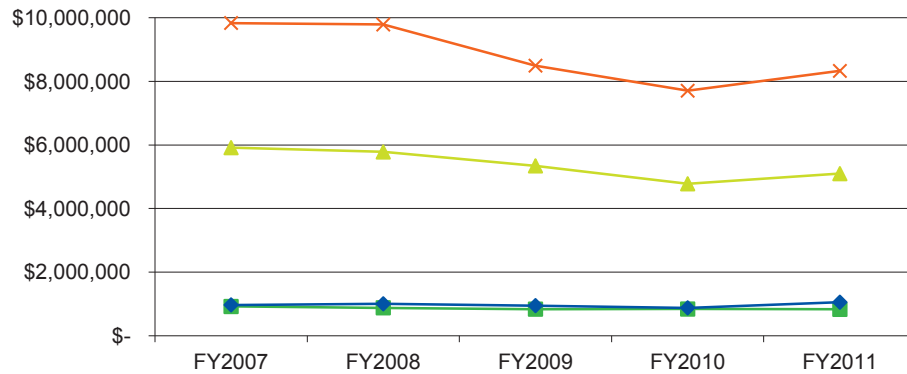
Net Revenue Collections by Georgia Department of Revenue (Unaudited and Thousands)

	FY2007	FY2008	FY2009	FY2010	FY2011
Fiscal Year Collections					
Total	\$ 17,639,834	\$ 17,449,859	\$ 15,619,041	\$ 14,198,824	\$ 15,310,413
Monthly Collections					
July	\$ 1,176,085	\$ 1,299,683	\$ 1,213,291	\$ 1,096,238	\$ 1,147,262
August	\$ 1,275,942	\$ 1,353,788	\$ 1,259,631	\$ 1,052,466	\$ 1,185,849
September	\$ 1,564,037	\$ 1,561,749	\$ 1,632,334	\$ 1,371,956	\$ 1,449,813
October	\$ 1,360,901	\$ 1,388,598	\$ 1,386,860	\$ 1,140,095	\$ 1,233,074
November	\$ 1,278,362	\$ 1,408,993	\$ 1,419,543	\$ 1,188,879	\$ 1,268,524
December	\$ 1,634,397	\$ 1,624,867	\$ 1,489,148	\$ 1,402,181	\$ 1,555,061
January	\$ 1,978,077	\$ 1,837,297	\$ 1,575,265	\$ 1,438,319	\$ 1,555,438
February	\$ 961,225	\$ 965,846	\$ 629,448	\$ 567,251	\$ 715,277
March	\$ 1,174,222	\$ 1,155,087	\$ 987,986	\$ 998,239	\$ 1,105,278
April	\$ 1,309,159	\$ 1,761,180	\$ 1,399,047	\$ 1,340,542	\$ 1,375,573
May	\$ 2,140,232	\$ 1,473,892	\$ 1,262,138	\$ 1,186,660	\$ 1,215,773
June	\$ 1,787,195	\$ 1,618,879	\$ 1,364,350	\$ 1,415,998	\$ 1,503,491

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)

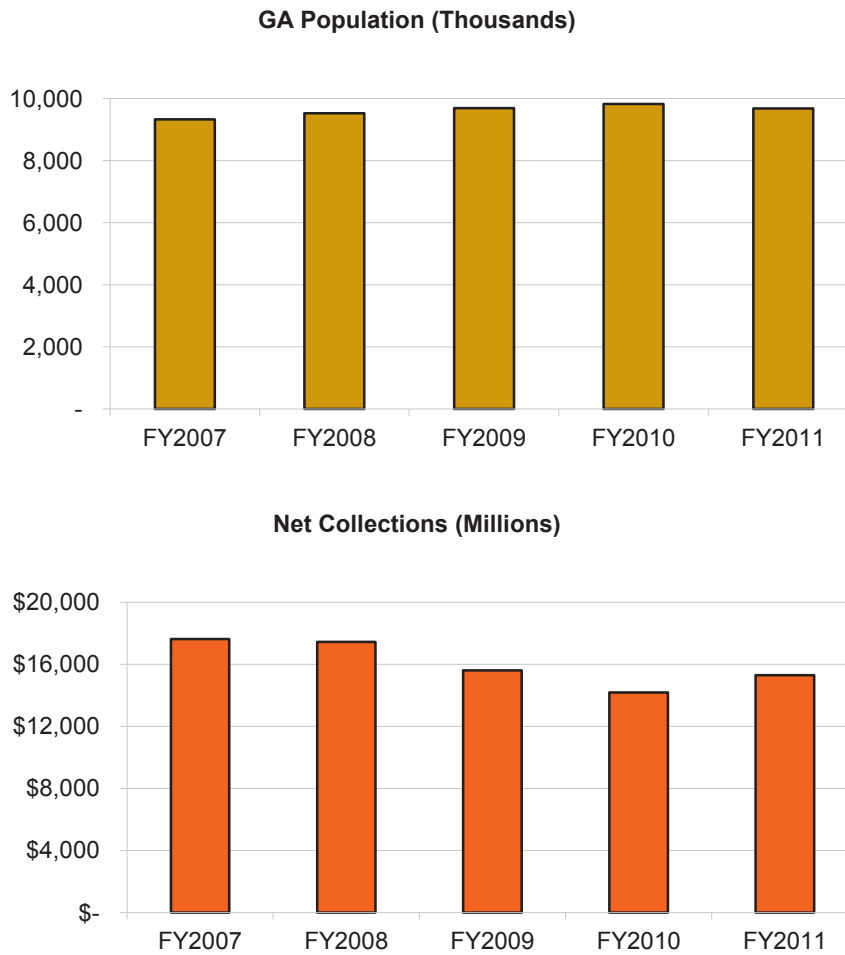


	FY2007	FY2008	FY2009	FY2010	FY2011
◆ Other Sources	\$ 968,045	\$ 1,003,093	\$ 945,952	\$ 875,401	\$ 1,053,482
■ Selective Sales Tax	\$ 918,288	\$ 877,381	\$ 834,621	\$ 837,996	\$ 828,670
▲ General Sales and Use Tax	\$ 5,915,519	\$ 5,780,867	\$ 5,342,569	\$ 4,778,811	\$ 5,098,137
× Individual and Corporate Tax	\$ 9,837,982	\$ 9,788,518	\$ 8,495,899	\$ 7,706,616	\$ 8,330,124
Total Taxes/Other Revenues	\$ 17,639,834	\$ 17,449,859	\$ 15,619,041	\$ 14,198,824	\$ 15,310,413

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



	FY2007	FY2008	FY2009	FY2010	FY2011
GA Population (Thousands)	9,330	9,534	9,698	9,829	9,688
Net Collections (Millions)	\$ 17,640	\$ 17,450	\$ 15,619	\$ 14,199	\$ 15,310

Note: Population figures are estimated and restated each year; the United States Census Bureau publishes annually estimates of each state's residential population. The FY2011 population figure is per the 2010 Census conducted by the U.S. Census Bureau.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections; Population data gleaned from Governor's Office of Planning and Budget (georgia.gov) under the heading Census Data.

Table 41

Actual Department of Revenue Spending by Funding Source (Thousands)

	FY2007	FY2008	FY2009	FY2010	FY2011
Other Funds	\$ 11,141	\$ 4,164	\$ 18,033	\$ 17,940	\$ 28,868
Collection Fees	\$ 10,938	\$ 10,039	\$ 10,299	\$ 11,226	\$ 8,648
Modernization	\$ -	\$ -	\$ -	\$ -	\$ -
State Funds	\$ 111,523	\$ 114,545	\$ 114,448	\$ 96,227	\$ 77,859

Source: Budget Unit, Finance Department, Georgia Department of Revenue - Expenditure Summary

Table 42.1

Changes in Major State Tax Revenues (Millions) - Collections

	FY2007	FY2008	FY2009	FY2010	FY2011
Net Revenue Collections	\$ 17,640	\$ 17,460	\$ 15,619	\$ 14,199	\$ 15,310
General Sales and Use Tax	\$ 5,916	\$ 5,781	\$ 5,343	\$ 4,779	\$ 5,098
Motor Fuel Tax	\$ 493	\$ 473	\$ 438	\$ 443	\$ 441
Prepaid Motor Fuel Sales Tax	\$ 446	\$ 538	\$ 423	\$ 385	\$ 480
Individual Income Tax	\$ 8,821	\$ 8,889	\$ 7,801	\$ 7,022	\$ 7,659
Corporate Tax	\$ 1,017	\$ 943	\$ 695	\$ 685	\$ 671
Liquor, Beer, and Wine Tax	\$ 182	\$ 165	\$ 167	\$ 168	\$ 159
Cigar and Cigarette Tax	\$ 243	\$ 240	\$ 230	\$ 227	\$ 229
Motor Vehicle Fees ⁽ⁱ⁾	\$ 290	\$ 296	\$ 287	\$ 285	\$ 295
Other Revenues	\$ 232	\$ 135	\$ 235	\$ 205	\$ 278

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.

The 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

	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11
Net Revenue Collections	7.62%	-1.02%	-10.54%	-9.09%	7.82%
General Sales and Use Tax	2.53%	-2.28%	-7.58%	-10.56%	6.68%
Motor Fuel Tax	13.86%	-4.06%	-7.40%	1.14%	-0.45%
Prepaid Motor Fuel Sales Tax	21.20%	20.63%	-21.38%	-8.98%	24.68%
Individual Income Tax	9.70%	0.77%	-12.24%	-9.99%	9.07%
Corporate Tax	17.84%	-7.28%	-26.30%	-1.44%	-2.04%
Liquor, Beer, and Wine Tax	15.92%	-9.34%	1.21%	0.60%	-5.36%
Cigar and Cigarette Tax	-0.08%	-1.23%	-4.17%	-1.30%	0.88%
Motor Vehicle Fees ⁽ⁱ⁾	-3.01%	2.07%	-3.04%	-0.70%	3.51%
Other Revenues	6.91%	-41.81%	74.07%	-12.77%	35.61%

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.

The 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

	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11
Net Revenue Collections	\$ 1,249	\$ (180)	\$ (1,841)	\$ (1,420)	\$ 1,111
General Sales and Uses Tax	\$ 146	\$ (135)	\$ (438)	\$ (564)	\$ 319
Motor Fuel Tax	\$ 60	\$ (20)	\$ (35)	\$ 5	\$ (2)
Prepaid Motor Fuel Sale Tax	\$ 78	\$ 92	\$ (115)	\$ (38)	\$ 95
Individual Income Tax	\$ 780	\$ 68	\$ (1,088)	\$ (779)	\$ 637
Corporate Tax	\$ 154	\$ (74)	\$ (248)	\$ (10)	\$ (14)
Liquor, Beer, and Wine Tax	\$ 25	\$ (17)	\$ 2	\$ 1	\$ (9)
Cigar and Cigarette Tax	\$ -	\$ (3)	\$ (10)	\$ (3)	\$ 2
Motor Vehicle Fees ⁽ⁱ⁾	\$ (9)	\$ 6	\$ (9)	\$ (2)	\$ 10
Other Revenues	\$ 15	\$ (97)	\$ 100	\$ (30)	\$ 73

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.

⁽ⁱ⁾ The 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

	FY2007	FY2008	FY2009	FY2010	FY2011
Corporate Net Worth Tax ⁽ⁱ⁾⁽ⁱⁱ⁾	\$ 31,872	\$ 41,733	\$ 30,944	\$ 41,725	\$ 31,003
Corporate Income Tax	\$ 1,174,181	\$ 1,048,669	\$ 881,267	\$ 827,680	\$ 857,668
Corporate Income Tax Refunds ⁽ⁱⁱⁱ⁾	\$ (205,215)	\$ (163,789)	\$ (234,219)	\$ (199,198)	\$ (244,431)
Financial Institution Business Occupation Tax ^(iv)	\$ 16,347	\$ 16,429	\$ 16,722	\$ 14,556	\$ 26,932
Total Corporate Tax	\$ 1,017,185	\$ 943,042	\$ 694,714	\$ 684,763	\$ 671,172

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. Beginning with FY2011, the Integrated Tax System specifically accounts for networth based on actual collections.

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

^(iv) The Integrated Tax System, implemented in FY2011, greatly improved the tracking of this tax.

Source: Information Technology Division, Georgia Department of Revenue Integrated Tax System as of November 2011.

Table 43.2
Revenue Collections (Thousands) - Individual Tax

	FY2007	FY2008	FY2009	FY2010	FY2011
Individual Tax Returns	\$ 712,367	\$ 719,081	\$ 521,716	\$ 472,418	\$ 467,608
Individual Income Tax Assessments	\$ 167,640	\$ 208,527	\$ 145,918	\$ 156,681	\$ 137,621
Individual Estimated Payments	\$ 1,500,497	\$ 1,434,783	\$ 996,155	\$ 723,542	\$ 807,712
Individual Withholding	\$ 8,128,838	\$ 8,400,700	\$ 8,132,199	\$ 8,014,530	\$ 8,335,632
Non-Resident Composite Income Tax	\$ 61,026	\$ 75,654	\$ 71,454	\$ 99,153	\$ 142,610
Estimate Non-Resident Composite Income Tax	\$ 21,389	\$ (55)	\$ -	\$ -	\$ -
Individual Income Tax Refunds ⁽ⁱ⁾	\$ (1,801,914)	\$ (2,031,471)	\$ (2,081,539)	\$ (2,449,123)	\$ (2,242,299)
Fiduciary	\$ 30,954	\$ 38,257	\$ 15,282	\$ 4,654	\$ 10,069
Total Individual Tax	\$ 8,820,797	\$ 8,845,476	\$ 7,801,185	\$ 7,021,855	\$ 7,658,953

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

	FY2007	FY2008	FY2009	FY2010	FY2011
Estate Tax ⁽¹⁾	\$ 1,426	\$ 12	\$ 83	\$ -	\$ -
Property Tax	\$ 77,842	\$ 81,218	\$ 82,764	\$ 85,744	\$ 76,286
Sales and Use Taxes - Gross	\$ 10,770,909	\$ 10,693,537	\$ 9,752,210	\$ 9,198,072	\$ 9,618,527
Local Distributions	\$ (4,757,333)	\$ (4,831,802)	\$ (4,359,855)	\$ (4,356,688)	\$ (4,407,612)
Sales Tax Refunds/Adjustments	\$ (98,057)	\$ (80,868)	\$ (49,786)	\$ (62,572)	\$ (112,777)
Prepaid Motor Fuel Tax	\$ 445,586	\$ 538,156	\$ 422,827	\$ 385,241	\$ 479,881
Motor Fuel Excise Tax	\$ 493,449	\$ 473,046	\$ 438,329	\$ 443,386	\$ 441,189
Malt Beverage Excise Tax	\$ 85,953	\$ 88,251	\$ 87,814	\$ 85,175	\$ 83,205
Liquor Excise Tax	\$ 69,877	\$ 47,593	\$ 49,467	\$ 50,561	\$ 50,245
Wine Excise Tax	\$ 25,732	\$ 28,872	\$ 29,338	\$ 32,065	\$ 31,879
Tobacco Taxes	\$ 243,277	\$ 239,619	\$ 229,673	\$ 226,810	\$ 222,161
Motor Vehicle - Tag, Title, Fees	\$ 289,932	\$ 295,568	\$ 287,528	\$ 285,237	\$ 295,338
Total Other Taxes	\$ 7,648,593	\$ 7,573,202	\$ 6,970,392	\$ 6,373,031	\$ 6,778,322

Note: ⁽¹⁾ Estate Tax beginning 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

	FY2007	FY2008	FY2009	FY2010	FY2011
Malt Beverage Licenses	\$ 445	\$ 594	\$ 550	\$ 518	\$ 561
Liquor Licenses	\$ 585	\$ 933	\$ 969	\$ 905	\$ 1,242
Undistributed Liquor Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Wine Licenses	\$ 396	\$ 535	\$ 516	\$ 479	\$ 625
Tobacco Licenses	\$ 11	\$ 16	\$ 15	\$ 18	\$ 21
Coin Operated Amusement Machines	\$ 1,857	\$ 1,852	\$ 1,926	\$ 1,974	\$ 12,855
Total Business License Fees	\$ 3,294	\$ 3,930	\$ 3,976	\$ 3,894	\$ 15,304

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

	FY2007	FY2008	FY2009	FY2010	FY2011
Real Estate Transfer Tax Collection Costs	\$ 658	\$ 362	\$ 267	\$ 201	\$ 200
Railroad Equipment Car Tax Collection Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax Checkoffs Collection Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Out of State Contractors	\$ -	\$ 7	\$ 2	\$ -	\$ 2
Liquor Pre-License Investigation Fees	\$ 288	\$ 69	\$ 104	\$ 86	\$ 74
Public Service Commission Fees	\$ 1,048	\$ -	\$ 1,050	\$ 1,052	\$ 1,056
Total Earnings - General Government	\$ 1,994	\$ 438	\$ 1,423	\$ 1,339	\$ 1,331

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

Table 43.6
Revenue Collections (Thousands) - Other Fees

	FY2007	FY2008	FY2009	FY2010	FY2011
Fines and Penalties - Motor Carrier Citations	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and Penalties - Tobacco Citations	\$ 54,702	\$ 5	\$ 577	\$ 407	\$ 234
Fines and Penalties - Alcohol Citations	\$ 234	\$ 251	\$ 62	\$ 14	\$ 233
Forfeitures - Alcohol and Tobacco	\$ 408	\$ 257	\$ -	\$ -	\$ 636
Unclaimed Property	\$ 84,222	\$ 76,433	\$ 86,150	\$ 91,430	\$ 84,033
Motor Vehicle Licenses and Permits	\$ 372	\$ 494	\$ 337	\$ 628	\$ 2,099
Penalties and Interest - Property Tax	\$ 267	\$ 226	\$ 341	\$ 485	\$ 538
Penalties and Interest - FiFa	\$ 26,286	\$ 23,234	\$ 16,190	\$ 11,406	\$ 15,154
Penalties & Interest - Individual Income Tax	N/A	N/A	N/A	N/A	\$ 73,378
Penalties & Interest - Sales & Use Tax	N/A	N/A	N/A	N/A	\$ 47,832
Penalties & Interest - Corporate Income Tax	N/A	N/A	N/A	N/A	\$ 7,883
Penalties and Interest - Motor Fuel	\$ 443	\$ 880	\$ 329	\$ 328	\$ 92
Penalties and Interest - Alcoholic Beverages	\$ 31	\$ 36	\$ 27	\$ 41	\$ 53
Penalties and Interest - Cigarette	\$ -	\$ -	\$ -	\$ -	\$ 35
Delinquent Tax Collections Fees	\$ (12,011)	\$ (11,805)	\$ (9,135)	\$ (12,343)	\$ (11,974)
Motor Vehicle Tags and Titles	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Tax	\$ (10,309)	\$ (7,653)	\$ 51,465	\$ 10,820	\$ (33,647)
Unallocated Fees	\$ 1,394	\$ 1,413	\$ 1,008	\$ 659	\$ 1,673
Other	\$ 1,932	\$ -	\$ -	\$ 10,069	\$ (2,921)
Total Other Fees	\$ 147,971	\$ 83,771	\$ 147,351	\$ 113,944	\$ 185,331

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

	FY2007	FY2008	FY2009	FY2010	FY2011
Taxes					
Corporate Tax	\$ 1,017,185	\$ 943,042	\$ 694,714	\$ 684,761	\$ 671,172
Individual Tax	\$ 8,820,797	\$ 8,845,476	\$ 7,801,185	\$ 7,021,855	\$ 7,658,953
Other Taxes	\$ 7,648,593	\$ 7,573,202	\$ 6,970,392	\$ 6,373,031	\$ 6,778,322
Total Taxes	\$ 17,486,575	\$ 17,361,720	\$ 15,466,291	\$ 14,079,647	\$ 15,108,447
Funds and Other Fees					
Business License Fees	\$ 3,294	\$ 3,930	\$ 3,976	\$ 3,894	\$ 15,304
Earnings - General Government	\$ 1,994	\$ 438	\$ 1,423	\$ 1,339	\$ 1,331
Other Fees	\$ 147,971	\$ 83,771	\$ 147,351	\$ 113,944	\$ 185,331
Total Funds and Other Fees	\$ 153,259	\$ 88,139	\$ 152,750	\$ 119,177	\$ 201,966
Revenue Collections					
Total Revenue Collections	\$ 17,639,834	\$ 17,449,859	\$ 15,619,041	\$ 14,198,824	\$ 15,310,413

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)

	FY2007	FY2008	FY2009	FY2010	FY2011
Department of Revenue	\$ 17,640	\$ 17,450	\$ 15,619	\$ 14,199	\$ 15,310
Other Agencies	\$ 342	\$ 348	\$ 314	\$ 274	\$ 361
Grand Total	\$ 17,982	\$ 17,798	\$ 15,933	\$ 14,473	\$ 15,671
General Sales and Use	\$ 5,916	\$ 5,781	\$ 5,343	\$ 4,779	\$ 5,098
Selective Sales Taxes ⁽ⁱ⁾	\$ 918	\$ 877	\$ 835	\$ 838	\$ 829
Individual Income Taxes	\$ 8,821	\$ 8,889	\$ 7,801	\$ 7,022	\$ 7,659
Other Taxes or Fees	\$ 1,985	\$ 1,903	\$ 1,640	\$ 1,560	\$ 1,724
Contribution of Department of Revenue to Total State Revenue	98%	99%	98%	98%	98%
Contribution of Other Agencies Total State Revenue	2%	2%	2%	2%	2%

Note: The figures above have been restated.

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

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and State of Georgia, Office of the State Treasurer - Selected Summary of Financial Information.



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 87 (O.C.G.A. §50-36-2) A portion of this bill provides for a definition of a “Secure and Verifiable Identity Document.” The attorney general shall provide a list of all acceptable secure and verifiable documents that may be presented as identification. As of January 1, 2012, agencies may only accept forms of identification provided for on the list. This bill became effective July 1, 2011.

Alcohol

SB 10 (O.C.G.A. § 3-3-7) This bill provides for the local authorization and regulation of sales of alcoholic beverages on Sunday after approval by the voters in a local referendum. This bill became effective upon its approval by the Governor on April 28, 2011.

SB 121 (O.C.G.A. § 3-8-2) This bill extends sales of alcoholic beverages to distilled spirits and wine on public golf courses and golf courses owned by the Department of Natural Resources; currently only sales of malt beverages are permitted. This bill became effective upon its approval by the Governor on May 12, 2011.

Income Tax

HB 117 (O.C.G.A. § 48-7-128) The income tax portion of this bill (see Section 2-1) provides, with respect to the nonresident withholding on the sale or transfer of real estate, that the person or entity identified as the seller on the settlement statement shall be considered the seller for all purposes regarding Code Section 48-7-128. This bill became effective upon its approval by the Governor on May 13, 2011.

HB 168 (O.C.G.A. § 48-1-2) The income tax portion of this bill (see Section 1), for taxable years beginning on or after January 1, 2010, adopts certain provisions of all federal acts (as they relate to the computation of Federal Adjusted Gross Income (AGI) or federal taxable income for non-individuals) that were enacted on or before January 1, 2011.

HB 325 (O.C.G.A. §§ 20-2A-1 through 20-2A-7, and 48-7-29.16). This bill makes changes to the Qualified Education Expense Credit. The principal changes are as follows:

- Changes various provisions relating to the Student Scholarship Organizations (SSO).
- Provides that the annual maximum amount (amount of tax credits allowed per tax year) shall be adjusted annually for inflation until January 1, 2018.
- Specifies that the Department shall provide written notice to the taxpayer and the SSO of the taxpayer’s preapproval or denial which shall not require any signed release or notarized approval by the taxpayer.

- Changes the number of days the taxpayer has to make the contribution after receiving preapproval from 30 days to 60 days but the contribution must still be made before the end of the calendar year in which the contribution is made.
- Provides that the Department shall establish a web-based donation approval process.
- Specifies that the Department shall maintain an ongoing, current list on its website of the amount of tax credits available.
- Provides that the Department shall not take any adverse action against donors to SSOs if the Commissioner preapproved a donation for a tax credit prior to the date the SSO is removed from the DOE list, and all such donations shall remain as preapproved tax credits subject to the donors compliance with Code Section 48-7-29.16(f)(3).

This bill became effective on July 1 and is applicable to taxable years beginning on or after January 1, 2011.

HB 346 (O.C.G.A. §§ 48-2-15, 48-7-1, 48-7-29.12, 48-7-29.14, 48-7-60) Sections 1 and 4 amend the Code Sections 48-2-15(e) and 48-7-60(d) provisions that provide that such Code sections shall not be construed to prohibit persons or groups of persons other than employees of the Department from having access to tax information when necessary to carry out the mission and operations of the Department. Any access to such tax information by persons or groups of persons other than employees of the Department shall be pursuant to a written agreement that shall include terms and conditions for the security, maintenance, and confidentiality of such tax information to be disclosed. These sections of the bill became effective upon their approval by the Governor on May 11, 2011.

Section 2 amends the provisions of Code Section 48-7-1(11)(E) relating to deferred compensation and stock option income received by nonresidents. Section 2 became effective upon its approval by the Governor on May 11, 2011 and is applicable to taxable years beginning on or after January 1, 2011.

Section 3 amends Code Section 48-7-29.12 (the conservation tax credit) by specifying that any tax credits earned by a taxpayer and previously claimed but not used by such taxpayer against such taxpayer's income tax may be transferred or sold in whole or in part by such taxpayer to another Georgia taxpayer, subject to the certain conditions. Section 3 is effective on January 1, 2012 and is applicable to taxable years beginning on or after January 1, 2012.

Section 3A amends Code Section 48-7-29.14 (the Clean Energy Property and Wood Residuals Credit) as follows:

- Extends the clean energy property tax credit to clean energy property placed into service by December 31, 2014 (current law provides the credit is allowed for clean energy property placed into service between July 1, 2008 and December 31, 2012).

- Specifies that the clean energy property tax credit allowed for calendar years 2012, 2013, and 2014 must be taken in four equal installments over four successive taxable years beginning with the taxable year in which the credit is allowed.
- Specifies that in no event shall the total amount of tax credits approved by the Commissioner for credits earned in calendar years 2012, 2013, and 2014 exceed \$5 million.
- Provides that if a taxpayer is denied all or part of the credit amount because the credit cap has been reached, the Commissioner shall add the taxpayer to a waiting list, prioritized by the date of the taxpayer's application. Taxpayers on the waiting list shall have priority over other taxpayers who apply for the credit for an installation in the subsequent years. (Current law provides for a reapplication process where taxpayers that are denied because the credit cap has been reached can reapply and have priority in the year of such reapplication; the bill removes this reapplication process.)

Section 3A became effective upon its approval by the Governor on May 11, 2011 and is applicable to taxable years beginning on or after January 1, 2011.

HB 509 (O.C.G.A. § 48-7-161) The income tax portion of this bill (see Section 5) changes the name of the "State Medical Education Board" to the "Georgia Board of Physician Workforce" for purposes of setoff debt collection. This bill became effective on July 1, 2011.

Motor Vehicle

HB 112 (Various Sections in Title 40) Part I - This bill provides for new code sections referring to the safe operation of motor carriers and commercial motor vehicles:

- Requires all motor carriers to attend an educational seminar and provide certification to DOR on motor carrier operations and safety regulations.
- Requires that a non-resident motor carrier designate a Georgia service agent to DOR.

Part II Amends code section §40-2-8 relating to the issuance of a dealer temporary license plate:

- The Department shall provide the temporary license plates to registered distributors.
- Dealers will be required to report the issuance of a dealer temporary license plate:
 - On the Electronic Title and Registration System (ETR);
 - On the web service provided by one of the dealer associations; and
 - At the County Tag Office

Part I of this bill became effective July 1, 2011 and Part II became effective November 1, 2011.

HB 114 (O.C.G.A. §§ 40-11-1, 40-11-5, and 40-11-10) This bill amends Title 40 regarding abandoned motor vehicles:

- This bill sets the court filing fee on an abandoned vehicle at \$10.
- Requires the research for the owner's information to extend to the vehicle's state of registration, if there is no Georgia registration.
- Provides for additional items that are considered "contents" of the vehicle that may be claimed by the owner of the vehicle prior to the sale of such vehicle.
- If the owner does not claim the "contents," they must be turned over to a local law enforcement agency prior to final sale or disposition of the abandoned vehicle.

This bill became effective upon its approval by the Governor on May 13, 2011.

HB 142 (Various Sections in Title 40) This bill modernizes and corrects drafting and grammatical errors contained in the code. No substantive changes are made by this bill. This bill became effective upon its approval by the Governor on May 13, 2011.

HB 269 (O.C.G.A. §§ 40-3-36 and 40-3-90) This bill amends code section §40-3-36 relating to reporting the cancellation of a certificate of title:

- Changes the value of a scrap vehicle's worth from \$750.00 to \$850.00, when the owner or authorized agent of the owner has not obtained a title or has lost the title and completes an application to cancel the Certificate of Title on a Scrap Vehicle (form MV-1SP).
- Requires the business to report within 48 hours a list of such vehicles to DOR.
- Requires the business acquiring the scrap vehicle to provide to DOR the identification number required by the National Motor Vehicle Title Information System (NMVTIS) in addition to their name and address.
- Requires DOR to provide a mechanism for reporting the cancellation of the Certificate of Title on Form MV-1SP and reporting the vehicle to NMVTIS.
- Any person who, with fraudulent intent, knowingly falsifies any information required shall be guilty of a felony.

This bill became effective on January 1, 2012.*

*Some provisions of this bill only become effective upon appropriation of full funding.

HB 323 (O.C.G.A. § 40-3-50) This bill extends the period for making an application for a certificate of title in order to perfect the security interest from 20 days to 30 days. This bill became effective on July 1, 2011.

Property Tax

HB 95 (O.C.G.A. § 48-5-7.7) This bill amends and clarifies the penalty provisions regarding the Forest Land Protection Act:

- If a single tract is required to have more than one covenant because the tract crosses county lines, the total acreage of the single tract can be combined to meet the 200 acre minimum requirement for the FLPA covenant in each of the counties.
- After partial conveyance of a tract under a FLPA covenant, if either the owner of the retained portion or the transferred portion breaches the covenant, only the owner of the portion in breach is liable for the penalty and interest; the portion not in breach continues under the original covenant. A breach no longer implicates the entire original tract.

This bill became effective upon its approval of the Governor on May 11, 2011.

Sales and Use Tax

HB 117 (O.C.G.A. §§ 31-8-152.1, 48-8-2, and 48-8-30) The Sales and Use Tax portion of the bill amends Titles 31 and 48 of O.C.G.A. relating to health and to revenue and taxation. This bill provides for state Sales and Use taxation of certain health care services for a limited period of time. The Sales Tax portion of the bill became effective on July 1, 2011, provided, however that collection of tax shall not commence until the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services has approved the state plan amendments described in subsection (b) of O.C.G.A. § 31-8-152.1.

HB 168 (Numerous Sections) The Sales and Use Tax portion of the bill provides for the revision of certain sections of Title 48 of O.C.G.A. to conform such provisions to the Streamlined Sales and Use Tax Agreement. This bill became effective upon its approval by the Governor on April 27, 2011.

HB 234 (Numerous Sections) This bill extends for a limited time the exemption relating to sales of engines, parts, equipment or other tangible personal property used in the maintenance or repair of aircraft, and provides for a program of tax refunds for companies creating new tourism attractions or expanding existing tourism attractions. A new article known as the 'Georgia Tourism Development Act' was added, providing definitions and providing for approved companies to be granted a Sales and Use Tax refund from the incremental Sales and Use Tax on sales generated by such approved companies operating tourism attractions. This bill became effective on July 1, 2011.

HB 240 (O.C.G.A. Title 48, Chapter 8, Article 3) This bill adds a code section relating to county Sales and Use Taxes to establish a procedure for modifying projects approved in a referendum that have become infeasible in connection with the county special purpose local option Sales and Use Tax. This bill provides referendum procedures for a governing authority to determine that a project is infeasible and

to designate a new modified purpose for which the balance of the tax proceeds are to be used. This bill became effective upon its approval by the Governor on May 11, 2011.

HB 256 (O.C.G.A. Title 46, Chapter 5, Article 2, Part 4) This bill repeals section O.C.G.A 46-5-134.2 relating to 911 charges for prepaid wireless service, and provides for the imposition, collection and distribution of a new 911 charge on prepaid wireless services. The new 911 charge is 75 cents per retail transaction and will be collected at the retail point of sale. This bill became effective on various dates, but in no event shall a fee and charge be imposed prior to January 1, 2012.

HB 322 (O.C.G.A. §§ 48-8-3(33.1) and 48-8-67) This bill amends the exemption for Sales and Use of jet fuel by qualifying airlines at a qualifying airport and also repeals the sunset on the revenue commissioner's authority to make distributions of unidentifiable Sales and Use Tax proceeds. Section one of this bill, regarding the jet fuel exemption, became effective July 1, 2011. Section two, regarding the distribution of unidentifiable Sales and Use Tax proceeds, became effective upon its approval by the Governor on April 27, 2011.

Georgia Taxpayers' Bill of Rights

The mission of the Department of Revenue is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service.

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
2011	Revamped Customer Contact Center practices to better service Georgia Taxpayers & streamlined Alcohol renewal process.

2011 Estimated Population:

9,815,210

2011 DOR Collections:

\$15,310,413,000

Source: U.S. Census Bureau, www.census.gov accessed March 2012

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 - January 10, 2011
Douglas J. MacGinnitie	January 11, 2011 - 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
2011	45	1,240	1,285

Source: Office of Human Resources, Georgia Department of Revenue

Table 6
Net Corporate Tax Collections and Returns Processed Annually

Fiscal Year	Corporate Tax Returns Processed	Net Corporate Tax Collections
1997	167	\$ 707
1998	188	\$ 749
1999	205	\$ 800
2000	207	\$ 667
2001	216	\$ 690
2002	219	\$ 565
2003	229	\$ 470
2004	234	\$ 495
2005	237	\$ 712
2006	241	\$ 890
2007	250	\$ 1,017
2008	239	\$ 943
2009	365	\$ 695
2010	258	\$ 685
2011	203	\$ 671

Note: Return and collection figures for FY2007 to FY2011 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
2011	4,427	\$ 7,659

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

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
2011	\$ 352,719	2.56%	\$ 7,659	9.07%	3.549

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

⁽ⁱ⁾ Individual Income amounts are seasonally adjusted at annual rates with figures adjusted / restated every quarter; 4th qtr figure used in all years except FY2011. FY2011 data gleaned from 3rd Quarter report on State Personal Income (BEA 11-61) published on December 19, 2011.

⁽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 United States Department of Commerce, Bureau of Economic Analysis (BEA), data revised for release in December 2011.

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
2009	4,166	\$ 180,120,449	\$ 129,686,253	\$ 7,079,021

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

Source: Information Technology Division, Georgia Department of Revenue (CY2009 data generated in November 2011)

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)
2009	(64)	\$ (12,174,134)	\$ (10,329,691)	\$ (637,074)

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

Source: Information Technology Division, Georgia Department of Revenue (CY2009 data generated in November 2011)

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%
2009	-1.51%	-6.33%	-7.38%	-8.26%

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

Source: Information Technology Division, Georgia Department of Revenue (CY2009 data generated in November 2011)

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
2010	34.8	36.1	40.0

Note: Data gleaned from Interactive Data tab for Regional data on BEA website; per capita income found using Annual State Personal Income Summary (SA1-3).

Source: US Department of Commerce, Bureau of Economic Analysis - 3rd Quarter State Personal Income Report (BEA 11-61) updated September 22, 2011.

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%
2010	2.7%	23.0%

Note: Data gleaned from Interactive Data tab for Regional data on BEA website; per capita income found using Annual State Personal Income Summary (SA1-3).

Source: US Department of Commerce, Bureau of Economic Analysis - State Personal Income Report updated September 22, 2011

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%
2010	0.25	\$ 328,433,850	-	-	\$ 12,247,352	-	-

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%
2010	\$316,186,498	-	-	\$265,713,437	-	-	\$ 50,473,061	-	-

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
2011	\$ 7,423	\$ 371	\$ 839	\$ 8,633

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
2011	42	4,749	1,336	1,979	4,331	753

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
2011	1,336	7	3,939	15	138	2,284

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
2011	2,053	4,271	29	228	6,760	167

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
2011	335,870	\$243,212

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
2011	\$11,974

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
2011	\$ 5,098	\$ 4,408

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
2011	\$1,147,262	\$1,185,849	\$1,449,813	\$1,233,074	\$1,268,524	\$1,555,061

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
2011	\$1,555,438	\$ 715,277	\$1,105,278	\$1,375,573	\$1,215,773	\$1,503,491

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	2011	\$ 15,310,413
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
2011	\$ 1,053,482	\$ 828,670	\$ 5,098,137	\$ 8,330,124	\$ 15,310,413

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
2011	9,688	\$ 15,310

Note: Population figures are estimated and restated each year; the United States Census Bureau publishes annually estimates of each state's residential population. The FY2011 population figure is per the 2010 Census conducted by the U.S. Census Bureau.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections; Population data gleaned from Governor's Office of Planning and Budget (georgia.gov) under the heading Census Data.

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
2011	\$ 28,868	\$ 8,648	\$ -	\$ 77,859

Source: Budget Unit, Finance Department, Georgia Department of Revenue - Expenditure Summary

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⁾	Individual 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
2011	\$ 15,310	\$ 361	\$ 15,671	\$ 5,098	\$ 829	\$ 7,659	\$ 1,724

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)

FY2010 and FY2011 Table Comparison

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