



Department of Revenue Statistical Report FY2012

August 2013

Georgia Department of Revenue
1800 Century Boulevard, NE, Atlanta, GA 30345
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Douglas J. MacGinnitie
Commissioner

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

August 2013

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, 2012. Net collections for the past fiscal year totaled \$16,052,536,000 compared to \$15,310,413,000 for fiscal year 2011, a 4.8% 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

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*

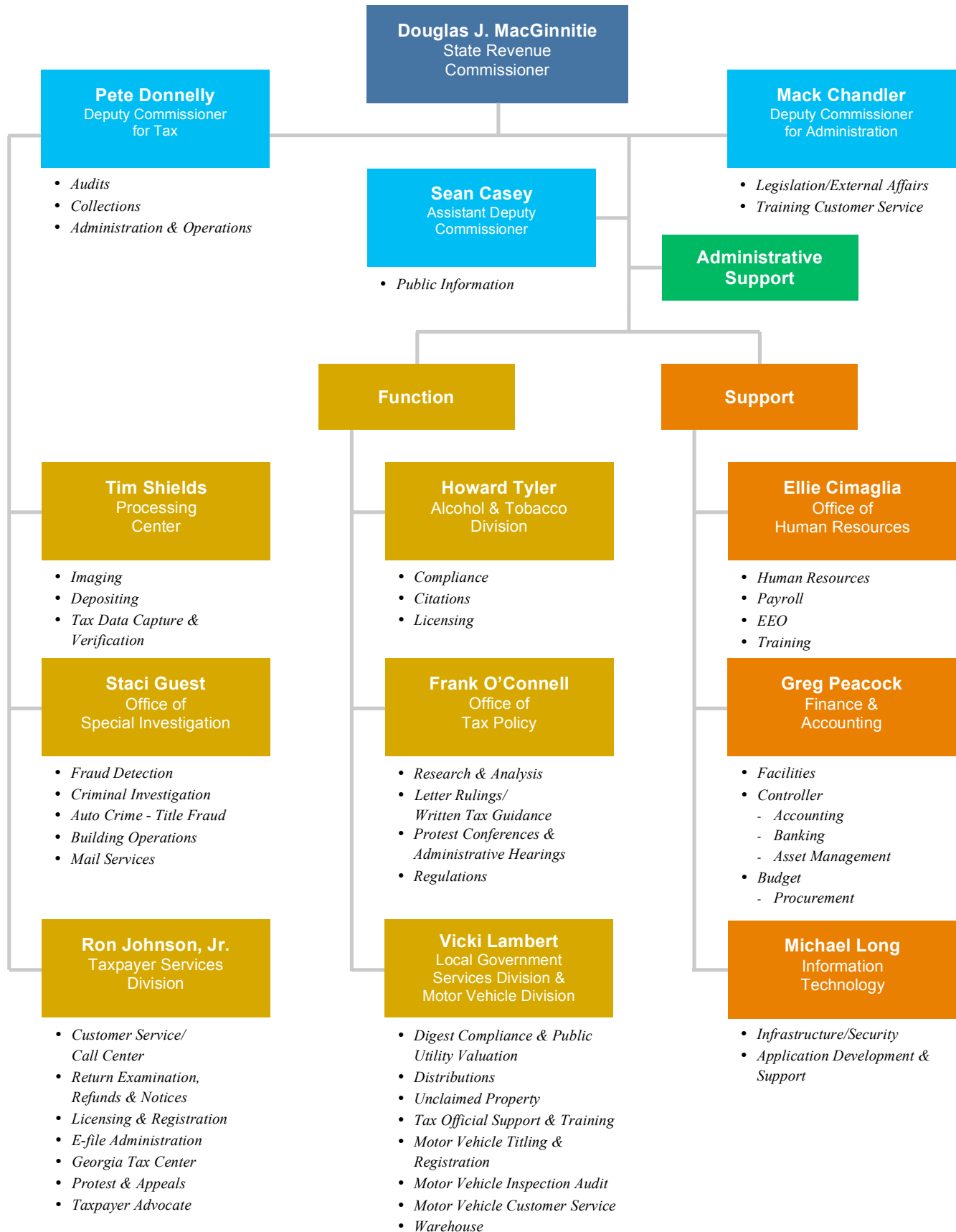
Table of Contents

Organization Chart	1
Foreword	3
Integrated Tax Solution	4
Directory	5
Regional Offices	8
FY2012 Sources of Tax Revenue	9
Results and Performance Measures	9
Administrative Services Division.....	17
Office of Human Resources	17
Table 1: Number of Department of Revenue Employees by Category	17
Office of Special Investigations	18
Office of Tax Policy	18
Taxpayer Services Division.....	19
Customer Contact Center (CCC).....	19
Business Operations	20
Electronic Services / Registration Unit	21
Table 2: Net Sales and Use Tax Collections by Month	22
Table 3: Sales and Use Tax Revenues by Business Group - Net Collections	23
Table 4: CY2010 Corporation Income Tax Returns by Taxable Income Class	24
Table 5: Net Corporate Tax Collections and Returns Processed Annually	25
Table 6: Number of Individual Income Tax Returns Processed and Net Individual Income Tax Collections	26
Table 7: Comparative Trends in Georgia's Individual Income and State Income Tax Receipts.....	26
Table 8: Growth Trend of Individual Income Tax.....	27
Table 9: CY2010 Georgia Individual Income - Returns by Income Class.....	28
Table 10: Georgia, Southeast and United States Per Capita Income.....	30
Table 11: CY2012 Electronic Filing Results vs. Paper Returns	30
Local Government Services Division.....	31
Property Tax	31
Table 12: Summary of Net Property Tax Collections by Category	32
Table 13: Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities. 32	
Table 14: Values of General Property, Public Utilities Dollars by Class of Property	33

Table 15: CY2011 Selected Tax Statistics and Estimates by County	34
Table 16: Two Economic Indicators by County with Rankings	44
Table 17: Millage Rates by County - Alphabetical	49
Table 18: Millage Rates by County - Numerical.....	55
Motor Vehicle Division	57
Table 19: Active Registrations for Georgia Specialty Plates.....	58
Table 20.1: Number of Motor Vehicle Registrations and Tags Issued	59
Table 20.2: Number of Motor Vehicle Registrations Sold by Major Category.....	59
Table 21: Summary of Revenues from Motor Vehicle Tag, Title, and Related Items.....	60
Table 22: FY2012 Motor Vehicle Production Report - Southmeadow Facility	61
Table 23: Lobby Customers at Southmeadow Facility.....	62
Processing Center	63
Table 24: Tax Returns Processed in Department of Revenue.....	64
Alcohol and Tobacco Division.....	65
Alcohol Taxes	66
Tobacco Taxes.....	67
Table 25: Tax and Fee Collections by the Enforcement Unit of the Alcohol and Tobacco Division	67
Table 26: Alcohol and Tobacco Division Performance Figures.....	68
Table 27.1: Revenue from Selective Excise Taxes	69
Table 27.2: Revenue from Business License Fees	70
Compliance Division	72
Audit Unit.....	72
Collection Unit	72
Special Collections	72
Table 28: Delinquent Tax Collections by Compliance Division Compared to Number of Delinquent Accounts Processed.....	73
Table 29: Revenue from Collection Initiatives: September 2003 thru June 2012.....	73
State Revenue Collections and Trends	74
Table 30: Cost of Collection Fees Collected.....	74
Table 31: Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution.....	74
Table 32: CY2012 Refund History by Months.....	75
Table 33: Net Revenue Collections by Georgia Department of Revenue.....	76
Table 34: Actual Department of Revenue Spending by Funding Source.....	77
Table 35.1: Changes in Major State Tax Revenues.....	77
Table 35.2: Changes in Major State Tax Revenues	78
Table 36: Revenue Collections	79
Table 37: Trend in Georgia's State Tax Revenues by Major Sources	83

Legislative Analysis for Enacted Legislation.....	84
Georgia Taxpayer Bill of Rights	106
FY2011 and FY2012 Table Comparison.....	110

Organization Chart





First Row:

Sean Casey, Assistant Deputy Commissioner
Vicki Lambert, Director of the Local Government Services Division & Motor Vehicle Division
Pete Donnelly, Deputy Commissioner for Tax & Director of the Compliance Division

Second Row:

Ron Johnson, Jr. Director of the Taxpayer Services Division
Ellie Cimaglia, Director of the Office of Human Resources
Mack Chandler, Deputy Commissioner for Administration

Third Row:

Michael Long, Director of the Information Technology Division
Staci Guest, Director of the Office of Special Investigations

Fourth Row:

Douglas J. MacGinnitie, State Revenue Commissioner
Howard Tyler, Director of the Alcohol & Tobacco Division

Fifth Row:

Greg Peacock, Director of Finance & Accounting
Frank O'Connell, Director of the Office of Tax Policy

Fifth Row:

Tim Shields, Director of the Processing Center

Foreword

The Georgia Department of Revenue is responsible for the annual collection of taxes and fees, from both individuals and businesses, which together fund the daily operations of state government. The Department's mission is to administer Georgia's tax laws in a fair and equitable manner while providing a high level of customer service to ensure that every Georgia citizen pays their fair share of tax – and nothing more.

In fiscal year 2012, the Department collected approximately \$23.3 billion in gross tax revenues and distributed \$4.6 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 3.1 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.

Integrated Tax Solution



georgia tax center

The Integrated Tax Solution has transformed the Department's 23 disparate legacy tax systems into a consolidated platform, which provides agents with instant access to a taxpayer's total tax picture. Instead of having to check various systems, employees have all pertinent information instantly available, which results in more economical and comprehensive service to taxpayers when they need to interact with the Department.

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

The Sales and Use Tax module of the Integrated Tax Solution became operational May 2009. Withholding became operational December 2009, Corporate and International Fuel Tax in October 2010. Individual Income Tax began operations in November 2011. Alcohol and Tobacco Licensing and Taxing, Coin Operated Amusement Machines (COAM), Motor Fuel upgrade from version 6 to version 8 and Sales Tax Contractor Licensing and Bonding became operational September 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, automobile billing process. In 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; 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, submit 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. Phase V implemented electronic processing of Alcohol and Tobacco taxes, permit requests and license renewals.

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
Assistant Deputy Commissioner, Sean Casey	Suite 15300	404-417-2171
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	404-417-2233
Office of Human Resources Assistant Director, Ann Raines Williamson	Suite 14100	404-417-2150
Payroll	Suite 14100	404-417-2140
Training	Suite 14100	404-417-2262
Facilities and Staff Services, Dorothy Little	Suite 11230	404-417-2194
Public Information	Suite 15300	404-417-2171

Alcohol and Tobacco Division

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

Director, Howard Tyler	Suite 4235	404-417-4900
Chief of Enforcement, Malcolm Bennett	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, Jeff Clutter		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, Eric Knox		770-649-7329
Douglas - Assistant Special Agent in Charge, Jeremy Thompson		912-389-4965
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

Deputy Commissioner - Tax, Pete Donnelly	Suite 18100	404-417-6458
Assistant Director - Collections, Jim Sowell	Suite 18200	404-417-6491
Assistant Director - Audits, Anita DeGumbia	Suite 18104	404-417-6400
Accounts Receivable Collections Manager, Merrill Jacobson	Suite 18300	404-417-2282
Regional Office Program Manager, John Coleman	Suite 16222	404-417-6340
Income Tax Resolution Unit Manager, Joyce McClendon	Suite 9200	404-417-2428
Compliance Research Unit Manager, Steven Alvarez	Suite 18204	404-417-6752

Information Technology Division

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

Director, Michael Long	Suite 6305	404-417-6211
Manager Business Operations, Darcy Pyle	Suite 10300	404-417-6634
Manager Business Operations, Deloris Maxwell	Suite 10308	404-417-2109

Local Government Services Division

4125 Welcome All Road, Atlanta, GA 30349

Director, Vicki Lambert	404-724-7015
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	404-724-7814
Unclaimed Property Section, Steve Harbin	404-724-7058
Public Utility, Charles Nazerian	404-968-0750
Sales Tax Distribution, Jonathan Ussery	404-724-7004
Tax Officials Training, Burt Manning	404-724-7042

Motor Vehicle Division

4125 Welcome All Road, Atlanta, GA 30349

Director, Vicki Lambert		404-724-7015
Assistant Director, Robert Worle	Suite 717	404-724-7682
Assistant Director, Georgia Steel	Suite 716	404-724-7680
Tag and Title Information	Suite 522	404-968-3800

Office of Special Investigations

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

Director, Staci Guest	Suite 1175	404-417-2180
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Office of Tax Policy

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

Director, Frank O'Connell	Suite 15202	404-417-6649
Hearing Officer, Leisa Phillips	Suite 15118	404-417-2211

Processing Center

4125 Welcome All Road, Atlanta, GA 30349

Director, Tim Shields	Suite 603	404-724-7510
Assistant Director, Albert Burt	Suite 910	404-724-7540
Assistant Director, Christopher Sanders	Suite 809	404-724-7564

Taxpayer Services Division

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

Director, Ronald Johnson Jr.	Suite 7100	404-417-4201
Business Operations Manager 2	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, Monique Williams	Suite 8200	404-417-6687
Operations Manager 2, Nixie Gumbs	Suite 3100	404-417-4283
Customer Contact Center Manager, Rhonda Stuldivant	Suite 3300	404-417-4262
E-Services Unit and Registration Unit Manager 1, Hester Howard (Acting)	Suite 7229	404-417-4385
Taxpayer Advocate, Janis Carmichael	Suite 7229	404-417-2297

Regional Offices

1. Rome Regional Office

Jill Smith, Manager
1401 Dean Street, Suite E
Rome, GA 30161-6494
Telephone: (706) 295-6061

2. Gainesville Regional Office

Carlton Askew, Manager
528 Broad St. NE
Gainesville, GA 30501
Telephone: (770) 718-3700

3. Lithia Springs Regional Office

Allen Johnson, Manager
351 Thornton Road, Suite 101
Lithia Springs, GA 30122-1589
Telephone: (770) 732-5812

4. Atlanta Regional Office

Gary Brantley, Manager
1800 Century Blvd. NE, Suite 12000
Atlanta, GA 30345-3205
Telephone: (404) 417-6605

5. Athens Regional Office

Kerry Herndon, Manager
3700 Atlanta Highway, Suite 268
Athens, GA 30606-7428
Telephone: (706) 389-6977

6. Columbus Regional Office

Taryn Parker, Manager
1501 13th Street, Suite A
Columbus, GA 31902-2344
Telephone: (706) 649-7451

7. Macon Regional Office

Scott Purvis, Manager
6055 Lakeside Commons Dr., Suite 220
Macon, GA 31210
Telephone: (478) 471-3550

8. Augusta Regional Office

David Toulson, Manager
130 Davis Road
Martinez, GA 30907-2386
Telephone: (706) 651-7600

9. Albany Regional Office

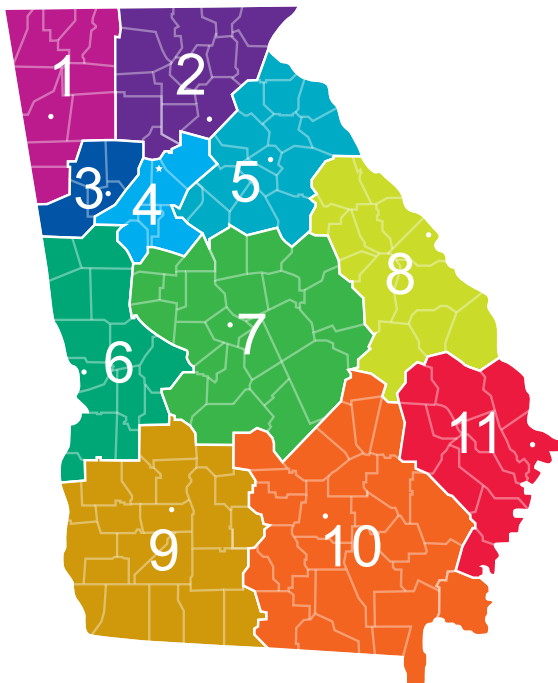
James Cox, Manager
1105-D W. Broad Avenue
Albany, GA 31707
Telephone: (229) 430-4241

10. Douglas Regional Office

Marsha Gilliard, Manager
North Point Plaza, Suite I
1214 North Peterson
Douglas, GA 31533-2835
Telephone: (912) 389-4094

11. Savannah Regional Office

Felicia Smith, Manager
6606 Abercorn Street, Suite 220
Savannah, GA 31405-5831
Telephone: (912) 356-2140



FY2012 Sources of Tax Revenue

Tax Type	Revenue (Thousands)
Property Tax	\$ 67,417
Miscellaneous (Includes Estate Tax of \$83k)	\$ 208,625
Alcohol Beverages Tax	\$ 173,635
Tobacco Tax	\$ 227,123
Motor Vehicle - Tag, Title and Fees	\$ 308,171
Pre-Paid Motor Fuel Sales Tax	\$ 573,047
Motor Fuel Excise Tax	\$ 431,564
Corporate Tax	\$ 589,915
Sales and Use Tax	\$ 5,330,347
Income Tax - Individual	\$ 8,142,692
Net Tax Collections / Other Revenues	\$ 16,052,536

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

	FY2008	FY2009	FY2010	FY2011	FY2012
Suspected fraudulent returns reviewed prior to release of funds	52,030	44,389	117,380	172,908	534,739
Number of fraudulent returns detected prior to release of funds	15,884	28,887	52,077	109,884	162,427
Funds not released due to detection of fraud (Millions)	\$ 16.5	\$ 40.0	\$ 41.0	\$ 71.6	\$ 117.3

Source: Office of Special Investigations, Georgia Department of Revenue

Office of Tax Policy Results and Performance Measures

	FY2008	FY2009	FY2010	FY2011	FY2012
Number of legislative bills analyzed and summarized	141	120	156	120	161
Number of tax guidance letters drafted	145	73	90	151	91
Number of consolidated return applications processed	42	106	59	49	36
Number of tax exemption applications reviewed and processed	826	859	710	767	463
Number of regulations updated or released	115	66	42	311	42
Number of taxpayer protests handled	54	33	77	77	81
Number of alcohol and tobacco hearings	2,192	1,681	2,224	2,122	2,130
Estimated number of taxpayer emails handled	5,920	5,920	6,000	35,000	55,000
Estimated number of taxpayer phone calls handled	14,878	14,878	15,000	24,500	38,500
Number of Title Review Board hearings handled with the Office of Administrative Hearings	*	*	6	36	9
Number of Offer in Compromise hearings	N/A	N/A	N/A	21	133
Number of Coin Operated Amusement hearings	N/A	N/A	N/A	85	31

Note: *Numbers not compiled.

Source: Office of Tax Policy, Georgia Department of Revenue

Taxpayer Services Division Results and Performance Measures

	FY2008	FY2009	FY2010	FY2011	FY2012
Call Handling and Tracking					
Number of inbound calls (Thousands)	1,210	1,160	1,053	1,108	1,005
Number of calls answered (Thousands)	640	557	370	581	737
Number of individual refund calls received (Thousands)	316	295	131	136	538
Number of individual refund calls answered (Thousands)	122	182	65	98	391
Correspondence Management					
Number of protests received in response to Individual Income Tax assessment notices (Thousands)	17	27	1,334	14	8
Percent of unresolved protests 120 days after filing	13%	15%	9%	17%	12%
Education and Assistance					
Number of education seminars held	28	15	23	18	14

Source: Taxpayer Services Division, Georgia Department of Revenue

Local Government Services Division Results and Performance Measures

	FY2008	FY2009	FY2010	FY2011	FY2012
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$ 14.0	\$ 17.2	\$ 25.6	\$ 24.7	\$ 20.9

Grants and Distribution

● **Local Sales Tax Distribution**

Total Local Sales Tax type (All counties combined)	465	470	471	471	467
Total returns (SUT) processed (Millions) ⁽¹⁾	1.3	1.3	1.5	1.7	1.4
Distribution of Sales Tax revenues to local governments including MARTA (Billions)	\$ 4.8	\$ 4.6	\$ 4.4	\$ 4.4	\$ 4.6

● **Forest Land Protection Act Grants (FLPA)**

Value of FLPA grants distributed (Millions)	N/A	N/A	N/A	\$ 10.6	\$ 14.1
Number of local taxing jurisdictions receiving grants	N/A	N/A	N/A	295	319
Number of Parcels enrolled in the FLPA Covenant	N/A	N/A	N/A	3,946	5,423

Note:

⁽¹⁾ 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

	FY2008	FY2009	FY2010	FY2011	FY2012
Salvage Inspection					
Number of rebuilt salvage vehicle reinspections	17,437	16,545	18,865	18,826	21,609
Tag and Title Registration					
• Commercial Truck Registration					
Number of interstate commercial vehicle registrations	43,751	51,926	43,537	37,875	44,407
Number of Georgia intrastate commercial Unified Carrier Registrations (UCR) ⁽¹⁾	N/A	N/A	54,728	23,570	20,560
• Motor Vehicle Registration					
Number of motor vehicle tag registrations processed (Millions)	8.5	8.5	8.6	8.6	8.6
Number of internet online motor vehicle title registrations	459,361	474,167	516,214	535,341	589,956
• Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ 295	\$ 281	\$ 215	\$ 256	\$ 288

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

Source: Motor Vehicle, Georgia Department of Revenue

Processing Center Results and Performance Measures

	FY2008	FY2009	FY2010	FY2011	FY2012
Error Resolution					
Number of Sales Tax returns processed through error resolution (Thousands)	636	458	461	179	127
Percent of Sales Tax returns processed through error resolution	46.9%	36.1%	30.2%	9.6%	8.4%
Total number of error resolution staff (All tax types)	78	68	67	63	60
Money Deposits					
Average time lapse in days between receipts and deposit of check in a coupon payment	2.0	3.5	2.5	2.1	2.1
Average time lapse in days between receipts and deposit of check in a non-coupon payment	8.0	5.4	3.4	2.8	2.2
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 17.7	\$ 17.3	\$ 17.1	\$ 17.7	\$ 19.9
Returns Processing					
Number of documents processed (Millions) ⁽ⁱ⁾	8.7	7.7	8.9	7.3	7.2
Number of images created (Millions) ⁽ⁱ⁾	80.0	62.0	65.8	50.3	36.0
Percent of Individual Income Tax non-paper returns processed ⁽ⁱⁱ⁾	60.9%	72.5%	62.1%	76.0%	79%

Note:

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

⁽ⁱⁱ⁾ Percentages for 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

	FY2008	FY2009	FY2010	FY2011	FY2012
Industry Regulations					
• Amusement Machines					
Number of amusement machines reviewed annually for compliance	1,743	1,482	3,126	4,271	3,201
Number of amusement machines seized due to non-compliance	397	102	402	612	443
• Law Enforcement					
Number of citations issued	2,121	1,603	2,061	1,979	2,270
Percent of alcohol inspections where the operator is not in compliance with applicable law	8%	8%	14%	15%	19%
• Licenses and Permits					
Number of alcohol license investigations conducted	4,523	1,469	1,280	1,336	1,350
Number of executive orders served after administrative hearings	1,505	2,137	1,749	2,053	2,437
Underage Investigation					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	1,243	659	699	753	617
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	8%	8%	10%	12%	11%

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Compliance Division Results and Performance Measures

	FY2008	FY2009	FY2010	FY2011	FY2012
Assessment					
Number of proposed assessments issued	329,535	488,156	520,816	552,736	433,640
Number of collections received during assessment phase (Millions)	134	119	141	149	133
Audit					
Average revenue per audit hour (All tax types)	\$ 1,139	\$ 1,486	\$ 1,180	\$ 1,558	\$ 911
Percent of audits that find business not in compliance with the tax laws	39%	55%	58%	55%	58%
Collections					
Trust tax (Sales and Withholding) accounts collection cycle in days	165	165	165	165	165
Collections on delinquent and deficient accounts (Millions)	\$ 387	\$ 345	\$ 347	\$ 407	\$ 411

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
- Procurement
- Training Unit

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

	FY2008	FY2009	FY2010	FY2011	FY2012
Temporary Employees	255	194	100	45	13
Full-Time Employees	1,265	1,211	1,092	1,240	1,179
Total Employees	1,520	1,405	1,192	1,285	1,192

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.

Fraudulent Returns: **162,427**
detected prior to release of funds

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
- Manage grants

Legislative Bills: **161**
analyzed and summarized

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.

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.

Call Handling and Tracking: **1,005,000**
inbound calls

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.

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

	CY2007	CY2008	CY2009	CY2010	CY2011
January	\$ 607,350	\$ 596,595	\$ 494,189	\$ 496,181	\$ 518,348
February	\$ 524,128	\$ 511,639	\$ 388,811	\$ 341,984	\$ 412,184
March	\$ 451,125	\$ 426,586	\$ 401,555	\$ 354,791	\$ 428,282
April	\$ 529,955	\$ 532,842	\$ 402,302	\$ 450,555	\$ 482,423
May	\$ 489,126	\$ 448,416	\$ 448,748	\$ 413,785	\$ 448,739
June	\$ 561,206	\$ 463,871	\$ 430,046	\$ 393,955	\$ 428,945
July	\$ 519,220	\$ 491,732	\$ 444,173	\$ 451,419	\$ 460,334
August	\$ 521,027	\$ 460,509	\$ 402,935	\$ 419,042	\$ 446,798
September	\$ 402,902	\$ 445,535	\$ 345,787	\$ 412,019	\$ 459,624
October	\$ 416,407	\$ 486,744	\$ 397,960	\$ 427,288	\$ 439,250
November	\$ 459,477	\$ 457,142	\$ 389,261	\$ 393,109	\$ 435,061
December	\$ 481,885	\$ 435,256	\$ 347,443	\$ 374,128	\$ 440,684
Total	\$ 5,963,808	\$ 5,756,867	\$ 4,893,210	\$ 4,928,256	\$ 5,400,672

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

Table 3

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

	FY2008	FY2009	FY2010 ⁽¹⁾	FY2011	FY2012
Accommodations	N/A	N/A	\$ 113,732	\$ 108,976	\$ 115,011
Apparel	\$ 207,470	\$ 194,325	N/A	N/A	N/A
Automotive	\$ 847,972	\$ 627,651	\$ 543,577	\$ 515,773	\$ 629,192
Construction	N/A	N/A	\$ 26,494	\$ 27,115	\$ 29,583
Food/Bars	\$ 845,618	\$ 815,033	\$ 785,318	\$ 797,396	\$ 776,618
General Merchandise	\$ 759,189	\$ 766,099	\$ 750,503	\$ 734,556	\$ 747,417
Home Furnishings	\$ 500,312	\$ 424,237	\$ 420,406	\$ 370,534	\$ 419,098
Lumber	\$ 471,709	\$ 329,606	N/A	N/A	N/A
Manufacturing	\$ 282,586	\$ 284,720	\$ 305,279	\$ 281,270	\$ 305,874
Miscellaneous	\$ 625,189	\$ 535,641	N/A	N/A	N/A
Miscellaneous Services	\$ 484,621	\$ 504,260	\$ 549,547	\$ 497,189	\$ 526,328
Other Retail	N/A	N/A	\$ 625,018	\$ 616,280	\$ 599,425
Other Services	N/A	N/A	\$ 92,597	\$ 268,248	\$ 184,524
Utilities	\$ 760,253	\$ 816,291	\$ 589,090	\$ 561,271	\$ 572,623
Wholesale	N/A	N/A	\$ 266,451	\$ 432,306	\$ 296,254
Total	\$ 5,784,919	\$ 5,297,863	\$ 5,068,012	\$ 5,210,914	\$ 5,201,947

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 system of commodity codes used in previous fiscal years.

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

Table 4

CY2010 Corporation Income Tax Returns by Taxable Income Class

Type of Corporation	Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽¹⁾	Percent of Net Taxable Income
Domestic	\$0 or Less	197,772	92.93%		
	\$1 - \$5,000	5,337	2.51%	\$ 8,562,360	0.19%
	\$5,000 - \$10,000	1,655	0.78%	\$ 12,007,659	0.27%
	\$10,000 - \$25,000	2,415	1.13%	\$ 39,652,892	0.88%
	\$25,000 - \$50,000	1,780	0.84%	\$ 64,747,249	1.43%
	\$50,000 - \$100,000	1,318	0.62%	\$ 92,528,950	2.05%
	\$100,000 - \$250,000	1,107	0.52%	\$ 173,714,619	3.85%
	\$250,000 - \$500,000	498	0.23%	\$ 174,404,851	3.86%
	\$500,000 - \$1,000,000	356	0.17%	\$ 254,109,462	5.63%
	Over \$1,000,000	582	0.27%	\$ 3,694,069,115	81.84%
	Total		212,820	100.00%	\$ 4,513,797,157
Foreign	\$0 or Less	29,818	77.16%		
	\$1 - \$5,000	2,251	5.82%	\$ 3,460,396	0.05%
	\$5,000 - \$10,000	673	1.74%	\$ 4,932,839	0.06%
	\$10,000 - \$25,000	991	2.56%	\$ 16,378,590	0.21%
	\$25,000 - \$50,000	851	2.20%	\$ 30,673,454	0.40%
	\$50,000 - \$100,000	821	2.12%	\$ 59,522,197	0.78%
	\$100,000 - \$250,000	995	2.57%	\$ 163,603,754	2.14%
	\$250,000 - \$500,000	661	1.71%	\$ 237,150,711	3.11%
	\$500,000 - \$1,000,000	560	1.45%	\$ 398,676,281	5.22%
	Over \$1,000,000	1,025	2.65%	\$ 6,722,157,923	88.03%
	Total		38,646	100.00%	\$ 7,636,556,145

⁽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 - Integrated Tax System Corporate Returns Reporting

Table 4 Continued

CY2010 Corporation Income Tax Returns by Taxable Income Class

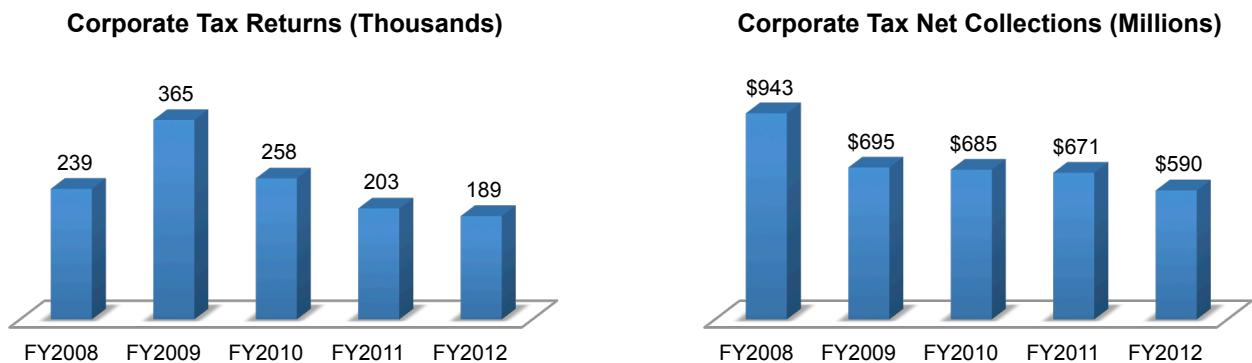
Type of Corporation	Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽¹⁾	Percent of Net Taxable Income
All	\$0 or Less	227,590	90.51%	\$ -	
	\$1 - \$5,000	7,588	3.02%	\$ 12,022,756	0.10%
	\$5,000 - \$10,000	2,328	0.93%	\$ 16,940,498	0.14%
	\$10,000 - \$25,000	3,406	1.35%	\$ 56,031,482	0.46%
	\$25,000 - \$50,000	2,631	1.05%	\$ 95,420,703	0.79%
	\$50,000 - \$100,000	2,139	0.85%	\$ 152,051,147	1.25%
	\$100,000 - \$250,000	2,102	0.84%	\$ 337,318,373	2.78%
	\$250,000 - \$500,000	1,159	0.46%	\$ 411,555,562	3.39%
	\$500,000 - \$1,000,000	916	0.36%	\$ 652,785,743	5.37%
	Over \$1,000,000	1,607	0.64%	\$ 10,416,227,038	85.73%
	Total		251,466	100.00%	\$ 12,150,353,302

⁽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 - Integrated Tax System Corporate Returns Reporting

Table 5

Net Corporate Tax Collections and Returns Processed Annually

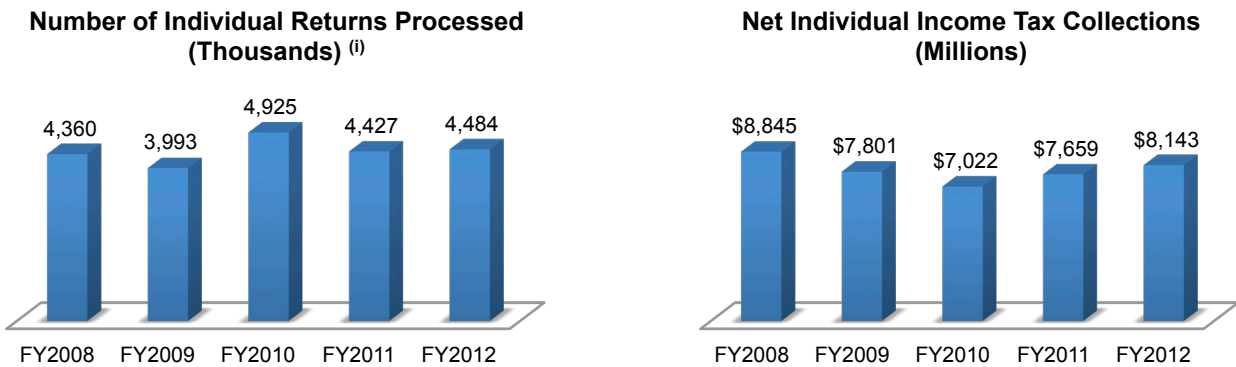


Note: Return and collection figures for FY2008 to FY2011 are unaudited.

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

Table 6

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



Note: Return and collection figures of 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 7

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

	CY2008	CY2009	CY2010	CY2011	CY2012
Total Individual Personal Income (i)					
Amount (Millions)	\$ 340,819	\$ 326,022	\$ 335,371	\$ 353,142	\$ 363,521
Change from Prior Year (%)	3.06%	-4.34%	2.87%	5.30%	2.94%
Individual Income Tax Receipts					
Net Amount (Millions)	\$ 8,757	\$ 7,307	\$ 7,323	\$ 7,952	\$ 8,380
Change from Prior Year (%)	-3.43%	-16.56%	0.22%	8.59%	5.38%
Income Elasticity Ratio (ii)					
Income Elasticity Ratio	(1.12)	3.81	0.08	1.62	1.83

Note: A ratio of 1.0 would indicate an identical rate of change for income and tax yield. All data gleaned from BEA website using the "Interactive" tab provided; a link to BEA's interactive data tables provided to the right: <http://www.bea.gov/itable>

(i) Individual Income amounts are calculated each quarter, then averaged together to produce a seasonally adjusted yearly average; all years shown are four-quarter averages, where as CY2012 is an average of the first 3 quarters of 2012.

(ii) Ratio of the percentage change in tax receipts to the percentage change in personal income. This measures the sensitivity of individual income tax revenue to changes in total 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 on December 19, 2012.

Table 8

Growth Trend of Individual Income Tax (Thousands)

	CY2006	CY2007	CY2008	CY2009	CY2010
Number of Returns	4,046	4,272	4,230	4,166	4,266
Adjusted Gross Income ⁽¹⁾	\$ 193,127,039	\$ 202,746,890	\$ 192,294,583	\$ 180,120,449	\$ 189,682,692
Taxable Net Income	\$ 144,979,004	\$ 151,026,390	\$ 140,015,944	\$ 129,686,253	\$ 138,514,245
Tax Liability	\$ 8,026,610	\$ 8,373,269	\$ 7,716,095	\$ 7,079,021	\$ 7,670,024

Annual Numerical Increase/Decrease

Number of Returns	210	226	(42)	(64)	100
Adjusted Gross Income ⁽¹⁾	\$ 20,151,927	\$ 9,619,851	\$ (10,452,307)	\$ (12,174,134)	\$ 9,562,243
Taxable Net Income	\$ 15,918,608	\$ 6,047,386	\$ (11,010,446)	\$ (10,329,691)	\$ 8,827,992
Tax Liability	\$ 925,686	\$ 346,659	\$ (657,174)	\$ (637,074)	\$ 591,003

Annual Percentage Increase/Decrease

Number of Returns	5.47%	5.59%	-0.98%	-1.51%	2.40%
Adjusted Gross Income ⁽¹⁾	11.65%	4.98%	-5.16%	-6.33%	5.31%
Taxable Net Income	12.33%	4.17%	-7.29%	-7.38%	6.81%
Tax Liability	13.04%	4.32%	-7.85%	-8.26%	8.35%

Note: ⁽¹⁾ Georgia Adjusted Gross Income from returns filed by full-year resident only.

Source: Information Technology Division, Georgia Department of Revenue (CY2010 data generated in November 2012)

Table 9
CY2010 Georgia Individual Income - Returns by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income (Thousands)	Percent of Net Taxable Income	Average Net Taxable Income (Dollars)	Total Tax (Thousands)	Number of Returns with no Net Taxable Income	Percent of Total Returns	Average Tax Liability (Dollars)
Over 100,000	5,732	0.13%	\$ 13,086,928	9.45%	2,283,135	\$ 783,779	12	0.00%	136,737
Over 500,000	13,235	0.31%	\$ 7,640,073	5.52%	577,263	\$ 455,064	20	0.00%	34,383
Over 100,000	390,512	9.15%	\$ 49,314,939	35.60%	126,283	\$ 2,860,595	506	0.01%	7,325
Over 50,000	681,511	15.97%	\$ 33,444,775	24.15%	49,074	\$ 1,843,763	2,719	0.06%	2,705
Over 30,000	632,967	14.84%	\$ 15,787,357	11.40%	24,942	\$ 807,098	10,978	0.26%	1,275
Over 25,000	243,416	5.71%	\$ 3,922,091	2.83%	16,113	\$ 183,613	8,920	0.21%	754
Over 20,000	288,183	6.75%	\$ 3,495,647	2.52%	12,130	\$ 151,403	15,853	0.37%	525
Over 15,000	344,746	8.08%	\$ 2,846,146	2.05%	8,256	\$ 109,346	28,714	0.67%	317
Over 14,000	74,311	1.74%	\$ 433,331	0.31%	5,831	\$ 14,867	7,703	0.18%	200
Over 13,000	77,931	1.83%	\$ 388,102	0.28%	4,980	\$ 12,722	14,138	0.33%	163
Over 12,000	86,808	2.03%	\$ 357,712	0.26%	4,121	\$ 10,948	14,455	0.34%	126
Over 11,000	75,873	1.78%	\$ 297,938	0.22%	3,927	\$ 8,792	11,340	0.27%	116
Over 10,000	77,377	1.81%	\$ 262,558	0.19%	3,393	\$ 7,186	21,385	0.50%	93
Over 9,000	93,316	2.19%	\$ 255,831	0.18%	2,742	\$ 6,244	20,713	0.49%	67
Over 8,000	77,201	1.81%	\$ 167,964	0.12%	2,176	\$ 3,802	18,460	0.43%	49
Over 7,000	68,815	1.61%	\$ 117,352	0.08%	1,705	\$ 2,397	26,361	0.62%	35
Over 6,000	67,752	1.59%	\$ 79,131	0.06%	1,168	\$ 1,438	23,700	0.56%	21
Over 5,000	65,425	1.53%	\$ 38,031	0.03%	581	\$ 662	23,022	0.54%	10
Over 4,000	60,132	1.41%	\$ 14,817	0.01%	246	\$ 342	56,398	1.32%	6

Table 9 Continued
CY2010 Georgia Individual Income - Returns by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income (Thousands)	Percent of Net Taxable Income	Average Net Taxable Income (Dollars)	Total Tax (Thousands)	Number of Returns with no Net Taxable Income	Percent of Total Returns	Average Tax Liability (Dollars)
Over 3,000	56,912	1.33%	\$ 11,774	0.01%	207 \$	249 \$	53,542	1.25%	4
Over 2,000	55,570	1.30%	\$ 8,630	0.01%	155 \$	148 \$	52,077	1.22%	3
Over 1,000	52,274	1.23%	\$ 5,896	0.00%	113 \$	83 \$	48,301	1.13%	2
Under 1,000	676,319	15.85%	\$ 6,537,222	4.72%	9,666 \$	405,483 \$	370,596	8.69%	
Totals	4,266,318	100.00%	\$ 138,514,245	100.00%	\$ 32,467	\$ 7,670,024	829,913	19.45%	1,798

Title of Field (i)	Number of Returns (Thousands)	Amount (Thousands)
Federal AGI	4,037	\$ 290,499,348
ADJ to FED (ii)	106	\$ 996,797
ADJ to FED (iii)	775	\$ (19,265,000)
Georgia AGI (iv)	3,682	\$ 189,682,692
Itemized Deductions (v)	1,432	\$ 33,994,431
Standard Deductions (vi)(vii)	2,342	\$ 5,762,664
Withheld	3,497	\$ 7,768,599
CR from EST	136	\$ 840,690
Low Income Credit	1,069	\$ 23,461
Total Credit	4,703	\$ 8,609
Taxpayer over 65	401	

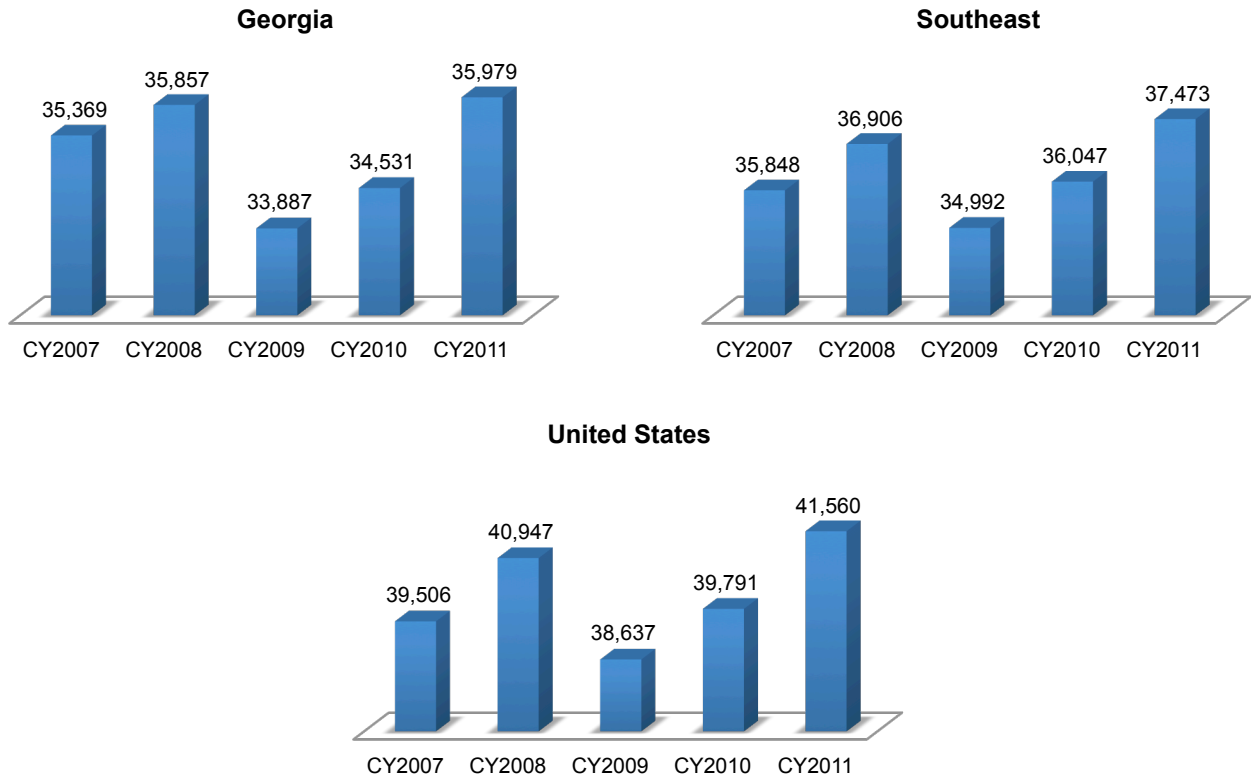
Returns Received for Other Years (viii)	Number of Returns (Thousands)	Amount (Thousands)
Total Returns	186	
Total Tax	46	622,108
Total Withheld	119	304,460
Other Penalty	17	2,060

Filing Status (v)	Full Year Resident (Thousands)	Non Resident (Thousands)	Totals (Thousands)
Head of Household	833	31	864
Married Filing Joint	1,464	142	1,606
Married Filing Separate	75	9	84
Single	1,613	100	1,713
Total	3,985	282	4,266

Note:
(i) Numbers only reflect returns with non zero amounts.
(ii) Numbers only reflect data from full-year returns.
(iii) Does not include the additional standard deduction for those 65 and older or blind.
(iv) Prior year returns filed during current year.
(v) Past-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 (CY2010 data collected in November 2012)

Table 10

Georgia, Southeast and United States Per Capita Personal Income (Dollars)



Note: All data gleaned from BEA website using the "Interactive" tab provided at <http://www.bea.gov/itable>

Source: US Department of Commerce, Bureau of Economic Analysis - per Capita Personal Income Summary (SA1-3) generated using "Interactive" tab on BEA website

Table 11

CY2012 Electronic Filing Results vs. Paper Returns (Thousands)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	3,576	907	158	1,134	5,775
Paper returns	1,000	202	122	191	1,515
Total	4,576	1,109	280	1,325	7,290

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 2012 Property Tax Administration Annual Report.

Grants and Distributions: **\$4.6 billion**
distributed in Sales and Use Tax to local government

Table 12

Summary of Net Property Tax Collections by Category (Thousands)

	FY2008	FY2009	FY2010	FY2011	FY2012
General Property (Real and Tangible Personal)	\$ 76,445	\$ 81,377	\$ 82,111	\$ 77,788	\$ 65,569
Public Utilities, Ad Valorem Tax - Railroad Companies	\$ (7)	\$ -	\$ 7	\$ 10	\$ 10
Intangible Recording Fee	\$ 1,466	\$ 1,086	\$ 916	\$ 952	\$ 963
Interest and Other Property Tax Revenue	\$ 227	\$ 343	\$ 484	\$ 1,248	\$ 875
Public Service Commission (Utility Fees)	\$ -	\$ 1,050	\$ 1,052	\$ 1,052	\$ 1,048
Total	\$ 78,131	\$ 83,856	\$ 84,570	\$ 81,050	\$ 68,465

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

Table 13

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

	FY2007	FY2008	FY2009	FY2010	FY2011
Net Taxable Values					
State Rate (per \$1,000 value)	0.25	0.25	0.25	0.25	0.25
Grand Total	\$ 332,356,035	\$ 351,151,399	\$ 349,525,150	\$ 328,433,850	\$ 303,278,456
Public Utilities	\$ 11,962,961	\$ 12,094,511	\$ 12,396,086	\$ 12,247,352	\$ 12,745,600
General Property (Net of Exemptions)					
Total	\$ 320,393,073	\$ 339,056,888	\$ 337,129,064	\$ 316,186,498	\$ 290,532,856
Real Property	\$ 265,769,931	\$ 284,700,317	\$ 281,570,471	\$ 265,713,437	\$ 248,310,208
Personal Property	\$ 54,623,142	\$ 54,356,572	\$ 55,558,593	\$ 50,473,061	\$ 42,222,648

Source: Local Government Services Division, Georgia Department of Revenue

Table 14

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

	FY2008	FY2009	FY2010	FY2011	FY2012	Net Change FY11 to FY12
General Property						
Real Estate	\$ 748,722,398	\$ 801,315,889	\$ 800,613,893	\$ 761,882,372	\$ 715,637,889	\$ (46,244,483)
Motor Vehicles	\$ 56,323,768	\$ 58,969,872	\$ 61,254,833	\$ 54,108,023	\$ 53,920,356	\$ (187,667)
Other Personal Tangible Property	\$ 97,559,908	\$ 100,348,960	\$ 101,335,464	\$ 94,586,464	\$ 96,305,728	\$ 1,719,264
Total, Gross Value	\$ 902,606,074	\$ 960,634,721	\$ 963,204,190	\$ 910,576,859	\$ 865,863,973	\$ (44,712,886)
Exemptions, Homestead						
Agriculture and Freeport	\$ 101,623,390	\$ 112,992,501	\$ 120,381,530	\$ 120,110,614	\$ 139,531,833	\$ 19,421,219
Total Net Taxable General Property	\$ 800,982,684	\$ 847,642,220	\$ 842,822,660	\$ 790,466,245	\$ 726,332,140	\$ (64,134,105)
Public Utilities						
Railroads	\$ 2,041,327	\$ 2,076,573	\$ 2,007,982	\$ 2,059,177	\$ 2,375,897	\$ 316,720
Telephones	\$ 6,086,477	\$ 5,190,390	\$ 4,904,921	\$ 4,760,227	\$ 4,757,364	\$ (2,863)
Electric	\$ 19,186,975	\$ 20,036,908	\$ 21,048,513	\$ 22,627,758	\$ 24,196,894	\$ 1,569,136
Gas	\$ 1,317,335	\$ 1,322,460	\$ 1,376,028	\$ 1,354,041	\$ 1,398,781	\$ 44,740
Pipeline	\$ 868,704	\$ 950,705	\$ 1,194,813	\$ 1,267,440	\$ 1,321,775	\$ 54,335
Flight Equipment	\$ 2,241,622	\$ 1,959,534	\$ 2,067,154	\$ 1,889,867	\$ 1,663,305	\$ (226,562)
Total Taxable Public Utilities	\$ 31,742,440	\$ 31,536,570	\$ 32,599,411	\$ 33,958,510	\$ 35,714,016	\$ 1,755,506
Grand Total Taxable Value	\$ 832,725,124	\$ 879,178,790	\$ 875,422,071	\$ 824,424,755	\$ 762,046,156	\$ (62,378,599)

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 15
CY2011 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	HOST	OTHER LOST	Total	
	Gross	Net								
Appling	\$ 320,859	\$ 282,737	\$ 376,140	\$ 3,733	\$ 3,733	\$ 3,731	\$ -	\$ -	\$ 11,196	
Atkinson	\$ 146,019	\$ 118,523	\$ 7,096	\$ 730	\$ 730	\$ 729	\$ -	\$ -	\$ 2,188	
Bacon	\$ 211,653	\$ 185,217	\$ 11,217	\$ 1,233	\$ 1,233	\$ 1,233	\$ -	\$ -	\$ 3,698	
Baker	\$ 160,044	\$ 115,586	\$ 7,355	\$ 264	\$ 264	\$ 264	\$ -	\$ -	\$ 792	
Baldwin	\$ 1,117,354	\$ 910,678	\$ 79,400	\$ 6,606	\$ 6,605	\$ 6,606	\$ -	\$ -	\$ 19,817	
Banks	\$ 689,230	\$ 479,336	\$ 23,180	\$ 2,980	\$ 2,979	\$ 2,979	\$ -	\$ -	\$ 8,939	
Barrow	\$ 1,884,323	\$ 1,519,828	\$ 61,631	\$ 8,061	\$ 8,060	\$ 8,061	\$ -	\$ -	\$ 24,181	
Bartow	\$ 3,004,730	\$ 2,461,659	\$ 287,212	\$ 22,119	\$ 22,116	\$ 22,118	\$ -	\$ -	\$ 66,353	
Ben Hill	\$ 383,488	\$ 321,924	\$ 16,955	\$ 2,317	\$ 2,317	\$ 2,317	\$ -	\$ -	\$ 6,952	
Berrien	\$ 394,820	\$ 263,239	\$ 15,653	\$ 1,588	\$ 1,588	\$ 1,588	\$ -	\$ -	\$ 4,764	
Bibb	\$ 4,596,928	\$ 3,937,953	\$ 131,371	\$ 37,527	\$ 53	\$ 37,514	\$ -	\$ -	\$ 75,094	
Bleckley	\$ 295,980	\$ 229,801	\$ 9,913	\$ 1,065	\$ 1,065	\$ 1,065	\$ -	\$ -	\$ 3,194	
Brantley	\$ 327,679	\$ 268,810	\$ 26,252	\$ 1,171	\$ 1,168	\$ 1,171	\$ -	\$ -	\$ 3,509	
Brooks	\$ 633,025	\$ 385,886	\$ 16,035	\$ 1,114	\$ 1,114	\$ 1,114	\$ -	\$ -	\$ 3,342	
Bryan	\$ 1,279,352	\$ 1,143,628	\$ 26,724	\$ 5,216	\$ 5,216	\$ 5,216	\$ -	\$ -	\$ 15,649	
Bulloch	\$ 1,863,318	\$ 1,599,732	\$ 49,944	\$ 10,167	\$ 10,167	\$ 10,163	\$ -	\$ -	\$ 30,497	
Burke	\$ 698,685	\$ 485,256	\$ 1,326,505	\$ 4,529	\$ 4,530	\$ -	\$ -	\$ -	\$ 9,059	

Table 15 Continued
CY2011 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	HOST	OTHER LOST	Total	
	Gross	Net								
Butts	\$ 706,586	\$ 524,532	\$ 55,358	\$ 3,997	\$ 3,997	\$ 3,997	\$ -	\$ -	\$ 11,990	
Calhoun	\$ 156,635	\$ 99,425	\$ 8,982	\$ 524	\$ 524	\$ 524	\$ -	\$ -	\$ 1,573	
Camden	\$ 1,757,802	\$ 1,544,821	\$ 40,591	\$ 6,961	\$ 6,961	\$ 6,971	\$ -	\$ -	\$ 20,893	
Candler	\$ 261,111	\$ 195,563	\$ 10,561	\$ 1,302	\$ 1,302	\$ 1,302	\$ -	\$ -	\$ 3,906	
Carroll	\$ 2,852,829	\$ 2,291,421	\$ 105,409	\$ 15,922	\$ 15,922	\$ 15,922	\$ -	\$ -	\$ 47,766	
Catoosa	\$ 1,677,678	\$ 1,350,747	\$ 38,484	\$ 9,264	\$ 9,263	\$ 9,262	\$ -	\$ -	\$ 27,789	
Charlton	\$ 325,267	\$ 249,277	\$ 25,082	\$ 1,138	\$ 1,138	\$ 1,138	\$ -	\$ -	\$ 3,414	
Chatham	\$ 12,978,759	\$ 10,675,473	\$ 227,978	\$ 60,192	\$ 60,192	\$ 60,042	\$ -	\$ -	\$ 180,426	
Chattahoochee	\$ 66,519	\$ 55,674	\$ 5,656	\$ 1,274	\$ 1,274	\$ 1,274	\$ -	\$ -	\$ 3,823	
Chattooga	\$ 528,757	\$ 370,972	\$ 15,743	\$ 2,464	\$ 2,464	\$ 2,463	\$ -	\$ -	\$ 7,391	
Cherokee	\$ 7,613,401	\$ 6,505,018	\$ 146,613	\$ -	\$ 29,014	\$ 28,987	\$ -	\$ -	\$ 58,001	
Clarke	\$ 3,644,780	\$ 3,034,399	\$ 73,500	\$ 19,866	\$ 19,866	\$ 19,867	\$ -	\$ -	\$ 59,600	
Clay	\$ 144,454	\$ 98,169	\$ 4,767	\$ 281	\$ 280	\$ 281	\$ -	\$ -	\$ 842	
Clayton	\$ 6,559,922	\$ 5,397,582	\$ 856,786	\$ 48,294	\$ 46,699	\$ 48,301	\$ -	\$ -	\$ 143,294	
Clinch	\$ 265,012	\$ 220,916	\$ 18,077	\$ 785	\$ 785	\$ 785	\$ -	\$ -	\$ 2,356	
Cobb	\$ 28,997,024	\$ 24,943,658	\$ 713,662	\$ -	\$ 127,275	\$ 127,484	\$ -	\$ -	\$ 254,759	
Coffee	\$ 995,020	\$ 722,441	\$ 32,089	\$ 5,664	\$ 5,664	\$ 5,663	\$ -	\$ -	\$ 16,991	

Table 15 Continued
CY2011 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	HOST	OTHER LOST	Total	
	Gross	Net								
Colquitt	\$ 1,032,632	\$ 771,731	\$ 32,078	\$ 5,699	\$ 5,699	\$ 5,699	\$ -	\$ -	\$ 17,097	
Columbia	\$ 4,407,050	\$ 4,060,214	\$ 58,547	\$ 19,077	\$ 19,077	\$ 19,077	\$ -	\$ -	\$ 57,231	
Cook	\$ 423,805	\$ 286,961	\$ 17,186	\$ 1,881	\$ 1,881	\$ 1,881	\$ -	\$ -	\$ 5,644	
Coweta	\$ 4,274,657	\$ 3,431,896	\$ 179,878	\$ 19,690	\$ 19,688	\$ 19,689	\$ -	\$ -	\$ 59,067	
Crawford	\$ 342,713	\$ 266,582	\$ 14,274	\$ 598	\$ 598	\$ 598	\$ -	\$ -	\$ 1,795	
Crisp	\$ 614,340	\$ 472,969	\$ 11,292	\$ 3,783	\$ 3,783	\$ 3,783	\$ -	\$ -	\$ 11,350	
Dade	\$ 475,619	\$ 373,373	\$ 17,485	\$ 2,479	\$ 2,479	\$ 2,479	\$ -	\$ -	\$ 7,438	
Dawson	\$ 1,445,309	\$ 1,159,557	\$ 24,595	\$ 6,035	\$ 6,035	\$ 6,035	\$ -	\$ -	\$ 18,105	
Decatur	\$ 971,879	\$ 704,168	\$ 32,813	\$ 4,829	\$ 4,829	\$ 4,829	\$ -	\$ -	\$ 14,486	
Dekalb	\$ 22,339,693	\$ 20,000,527	\$ 377,204	\$ -	\$ -	\$ 104,426	\$ 103,296	\$ -	\$ 207,722	
Dodge	\$ 442,229	\$ 343,947	\$ 20,121	\$ 2,166	\$ 2,166	\$ 2,166	\$ -	\$ -	\$ 6,498	
Dooly	\$ 293,260	\$ 226,234	\$ 20,398	\$ 1,624	\$ 1,624	\$ 1,624	\$ -	\$ -	\$ 4,871	
Dougherty	\$ 2,132,396	\$ 1,755,601	\$ 63,191	\$ 17,289	\$ 17,289	\$ 17,288	\$ -	\$ -	\$ 51,866	
Douglas	\$ 3,914,377	\$ 3,262,303	\$ 112,092	\$ 21,585	\$ 21,519	\$ 21,585	\$ -	\$ -	\$ 64,689	
Early	\$ 480,745	\$ 338,437	\$ 19,298	\$ 1,975	\$ 1,975	\$ 1,981	\$ -	\$ -	\$ 5,930	
Echols	\$ 104,438	\$ 91,392	\$ 7,463	\$ 192	\$ 192	\$ 192	\$ -	\$ -	\$ 576	
Effingham	\$ 1,724,054	\$ 1,417,134	\$ 166,060	\$ 8,321	\$ 8,321	\$ 8,321	\$ -	\$ -	\$ 24,963	

Table 15 Continued
CY2011 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	HOST	OTHER LOST	Total	
	Gross	Net								
Elbert	\$ 608,197	\$ 443,001	\$ 35,960	\$ 2,034	\$ 2,034	\$ 2,034	\$ -	\$ -	\$ 6,102	
Emanuel	\$ 504,141	\$ 393,385	\$ 18,481	\$ 2,700	\$ 2,700	\$ 2,700	\$ -	\$ -	\$ 8,099	
Evans	\$ 252,257	\$ 219,564	\$ 7,234	\$ 1,361	\$ 1,361	\$ 1,361	\$ -	\$ -	\$ 4,083	
Fannin	\$ 1,309,703	\$ 1,059,101	\$ 20,836	\$ 3,541	\$ 3,541	\$ 3,541	\$ -	\$ -	\$ 10,623	
Fayette	\$ 5,005,416	\$ 4,094,792	\$ 72,840	\$ 19,569	\$ 47	\$ 19,554	\$ -	\$ -	\$ 39,170	
Floyd	\$ 2,761,483	\$ 2,486,600	\$ 342,835	\$ 14,961	\$ 14,966	\$ 14,960	\$ -	\$ -	\$ 44,887	
Forsyth	\$ 9,132,644	\$ 7,721,596	\$ 106,646	\$ 29,156	\$ 29,129	\$ 29,129	\$ -	\$ -	\$ 87,414	
Franklin	\$ 838,089	\$ 529,494	\$ 22,722	\$ 3,283	\$ 3,283	\$ 3,284	\$ -	\$ -	\$ 9,850	
Fulton	\$ 52,460,787	\$ 47,809,209	\$ 1,067,474	\$ 223,809	\$ -	\$ 223,959	\$ -	\$ 116,976	\$ 564,744	
Gilmer	\$ 1,390,666	\$ 1,066,056	\$ 24,382	\$ 3,634	\$ 3,633	\$ 3,634	\$ -	\$ -	\$ 10,900	
Glascock	\$ 100,541	\$ 67,171	\$ 11,713	\$ 212	\$ 212	\$ 212	\$ -	\$ -	\$ 637	
Glynn	\$ 5,247,105	\$ 4,381,970	\$ 88,042	\$ 17,999	\$ 17,999	\$ 17,961	\$ -	\$ -	\$ 53,959	
Gordon	\$ 1,814,668	\$ 1,385,843	\$ 43,182	\$ 8,409	\$ 8,408	\$ 8,409	\$ -	\$ -	\$ 25,226	
Grady	\$ 669,109	\$ 464,874	\$ 17,661	\$ 2,637	\$ 2,635	\$ 2,636	\$ -	\$ -	\$ 7,908	
Greene	\$ 1,646,063	\$ 1,298,977	\$ 27,898	\$ 3,279	\$ 3,275	\$ 3,276	\$ -	\$ -	\$ 9,830	
Gwinnett	\$ 28,876,806	\$ 24,635,074	\$ 465,326	\$ -	\$ 134,288	\$ 134,339	\$ -	\$ -	\$ 268,627	
Habersham	\$ 1,431,380	\$ 1,025,241	\$ 53,806	\$ 5,652	\$ 5,651	\$ 5,652	\$ -	\$ -	\$ 16,954	

Table 15 Continued
CY2011 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	HOST	OTHER LOST	Total
	Gross	Net							
Hall	\$ 6,927,615	\$ 5,685,994	\$ 133,327	\$ 25,994	\$ 25,993	\$ 25,993	\$ -	\$ -	\$ 77,980
Hancock	\$ 430,748	\$ 326,509	\$ 40,574	\$ 477	\$ 478	\$ 474	\$ -	\$ -	\$ 1,429
Haralson	\$ 795,667	\$ 631,276	\$ 42,499	\$ 3,614	\$ 3,615	\$ 3,614	\$ -	\$ -	\$ 10,843
Harris	\$ 1,353,683	\$ 1,150,876	\$ 91,666	\$ 2,673	\$ 2,673	\$ 2,673	\$ -	\$ -	\$ 8,020
Hart	\$ 1,270,124	\$ 977,513	\$ 31,267	\$ 2,994	\$ 2,994	\$ 2,993	\$ -	\$ -	\$ 8,980
Heard	\$ 291,220	\$ 202,380	\$ 200,480	\$ 5,923	\$ 5,923	\$ 5,923	\$ -	\$ -	\$ 17,769
Henry	\$ 6,458,656	\$ 5,080,234	\$ 130,175	\$ 28,728	\$ 28,763	\$ 28,730	\$ -	\$ -	\$ 86,221
Houston	\$ 3,850,770	\$ 3,411,311	\$ 96,563	\$ 21,842	\$ 21,841	\$ 21,840	\$ -	\$ -	\$ 65,523
Irwin	\$ 294,279	\$ 193,074	\$ 17,948	\$ 710	\$ 710	\$ 710	\$ -	\$ -	\$ 2,130
Jackson	\$ 2,542,560	\$ 1,941,135	\$ 72,904	\$ 8,528	\$ 8,528	\$ 8,528	\$ -	\$ -	\$ 25,584
Jasper	\$ 463,474	\$ 319,678	\$ 25,738	\$ 881	\$ 881	\$ 881	\$ -	\$ -	\$ 2,644
Jeff Davis	\$ 295,023	\$ 233,935	\$ 14,454	\$ 2,035	\$ 2,035	\$ 2,035	\$ -	\$ -	\$ 6,104
Jefferson	\$ 503,003	\$ 352,879	\$ 40,502	\$ 2,083	\$ 2,082	\$ 2,084	\$ -	\$ -	\$ 6,248
Jenkins	\$ 235,623	\$ 170,216	\$ 15,376	\$ 831	\$ 831	\$ 831	\$ -	\$ -	\$ 2,492
Johnson	\$ 219,704	\$ 149,185	\$ 7,684	\$ 597	\$ 597	\$ 597	\$ -	\$ -	\$ 1,791
Jones	\$ 805,962	\$ 648,880	\$ 49,831	\$ 2,457	\$ 2,457	\$ 2,457	\$ -	\$ -	\$ 7,370
Lamar	\$ 533,113	\$ 404,672	\$ 18,798	\$ 1,717	\$ 1,717	\$ 1,717	\$ -	\$ -	\$ 5,150

Table 15 Continued
CY2011 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	HOST	OTHER LOST	Total
	Gross	Net							
Lanier	\$ 198,205	\$ 151,735	\$ 6,886	\$ 542	\$ 542	\$ 542	\$ -	\$ -	\$ 1,626
Laurens	\$ 1,251,523	\$ 1,011,681	\$ 48,522	\$ 8,527	\$ 8,523	\$ 8,527	\$ -	\$ -	\$ 25,577
Lee	\$ 941,205	\$ 805,443	\$ 19,687	\$ 3,611	\$ 3,611	\$ 3,611	\$ -	\$ -	\$ 10,832
Liberty	\$ 1,288,322	\$ 1,106,618	\$ 57,067	\$ 8,763	\$ 8,763	\$ 8,763	\$ -	\$ -	\$ 26,288
Lincoln	\$ 319,984	\$ 257,696	\$ 8,577	\$ 741	\$ 741	\$ 741	\$ -	\$ -	\$ 2,222
Long	\$ 273,539	\$ 233,753	\$ 11,550	\$ 569	\$ 569	\$ 569	\$ -	\$ -	\$ 1,707
Lowndes	\$ 3,037,245	\$ 2,508,771	\$ 80,884	\$ 21,939	\$ 21,937	\$ 21,939	\$ -	\$ -	\$ 65,814
Lumpkin	\$ 1,321,210	\$ 942,578	\$ 22,117	\$ 3,065	\$ 3,064	\$ 3,065	\$ -	\$ -	\$ 9,194
Macon	\$ 356,723	\$ 266,915	\$ 26,522	\$ 1,262	\$ 1,262	\$ 1,262	\$ -	\$ -	\$ 3,785
Madison	\$ 757,966	\$ 570,383	\$ 44,661	\$ 1,946	\$ 1,946	\$ 1,946	\$ -	\$ -	\$ 5,837
Marion	\$ 264,543	\$ 191,587	\$ 10,789	\$ 546	\$ 546	\$ 546	\$ -	\$ -	\$ 1,638
McDuffie	\$ 642,903	\$ 502,320	\$ 37,551	\$ 3,485	\$ 3,485	\$ 3,485	\$ -	\$ -	\$ 10,455
McIntosh	\$ 470,256	\$ 414,658	\$ 14,157	\$ 1,352	\$ 1,352	\$ 1,351	\$ -	\$ -	\$ 4,054
Meriwether	\$ 731,805	\$ 483,506	\$ 23,972	\$ 1,719	\$ 1,718	\$ 1,719	\$ -	\$ -	\$ 5,157
Miller	\$ 183,616	\$ 140,727	\$ 6,158	\$ 685	\$ 685	\$ 683	\$ -	\$ -	\$ 2,053
Mitchell	\$ 666,959	\$ 493,835	\$ 27,562	\$ 2,802	\$ 2,802	\$ 2,802	\$ -	\$ -	\$ 8,406
Monroe	\$ 969,921	\$ 769,256	\$ 532,824	\$ 5,223	\$ 5,222	\$ 5,223	\$ -	\$ -	\$ 15,668

Table 15 Continued
CY2011 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	HOST	OTHER LOST	Total	
	Gross	Net								
Montgomery	\$ 239,492	\$ 182,687	\$ 7,364	\$ 601	\$ 600	\$ 601	\$ -	\$ -	\$ -	\$ 1,802
Morgan	\$ 1,011,011	\$ 652,563	\$ 23,740	\$ 3,628	\$ 3,628	\$ 3,627	\$ -	\$ -	\$ -	\$ 10,883
Murray	\$ 889,375	\$ 706,636	\$ 34,544	\$ 4,450	\$ 4,450	\$ 4,450	\$ -	\$ -	\$ -	\$ 13,350
Muscogee	\$ 5,096,053	\$ 4,551,650	\$ 116,086	\$ 36,888	\$ 114	\$ 37,043	\$ -	\$ 34,097	\$ -	\$ 108,142
Newton	\$ 2,483,242	\$ 2,067,532	\$ 58,649	\$ 10,289	\$ 10,289	\$ 10,288	\$ -	\$ -	\$ -	\$ 30,865
Oconee	\$ 1,698,362	\$ 1,356,171	\$ 34,383	\$ 5,363	\$ 5,363	\$ 5,363	\$ -	\$ -	\$ -	\$ 16,088
Oglethorpe	\$ 519,377	\$ 378,454	\$ 11,527	\$ 758	\$ 758	\$ 758	\$ -	\$ -	\$ -	\$ 2,273
Paulding	\$ 3,184,094	\$ 2,713,436	\$ 88,174	\$ 13,934	\$ 13,934	\$ 13,935	\$ -	\$ -	\$ -	\$ 41,803
Peach	\$ 692,518	\$ 583,694	\$ 17,893	\$ 3,751	\$ 3,751	\$ 3,752	\$ -	\$ -	\$ -	\$ 11,254
Pickens	\$ 1,509,389	\$ 1,268,473	\$ 32,149	\$ 3,975	\$ 3,973	\$ 3,974	\$ -	\$ -	\$ -	\$ 11,922
Pierce	\$ 446,849	\$ 357,315	\$ 16,346	\$ 1,755	\$ 1,755	\$ 1,755	\$ -	\$ -	\$ -	\$ 5,266
Pike	\$ 574,935	\$ 427,484	\$ 11,022	\$ 1,073	\$ 448	\$ 1,073	\$ -	\$ -	\$ -	\$ 2,595
Polk	\$ 966,111	\$ 754,081	\$ 77,874	\$ 4,972	\$ 4,972	\$ 4,972	\$ -	\$ -	\$ -	\$ 14,916
Pulaski	\$ 266,064	\$ 224,827	\$ 9,091	\$ 930	\$ 930	\$ 930	\$ -	\$ -	\$ -	\$ 2,789
Putnam	\$ 1,497,448	\$ 1,238,782	\$ 160,300	\$ 4,405	\$ 4,405	\$ 4,404	\$ -	\$ -	\$ -	\$ 13,214
Quitman	\$ 109,020	\$ 66,470	\$ 3,182	\$ 162	\$ 161	\$ 162	\$ -	\$ -	\$ -	\$ 486
Rabun	\$ 1,274,843	\$ 1,145,438	\$ 396,276	\$ 3,283	\$ 3,283	\$ 3,283	\$ -	\$ -	\$ -	\$ 9,850

Table 15 Continued
CY2011 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	HOST	OTHER LOST	Total	
	Gross	Net								
Randolph	\$ 222,446	\$ 157,552	\$ 11,367	\$ 880	\$ 880	\$ 878	\$ -	\$ -	\$ 2,639	
Richmond	\$ 4,999,395	\$ 4,069,541	\$ 140,306	\$ 37,528	\$ 37,536	\$ 37,537	\$ -	\$ -	\$ 112,601	
Rockdale	\$ 2,720,245	\$ 2,316,091	\$ 64,262	\$ -	\$ 13,596	\$ 13,597	\$ 13,444	\$ -	\$ 40,637	
Schley	\$ 147,387	\$ 101,829	\$ 3,798	\$ 328	\$ 327	\$ 327	\$ -	\$ -	\$ 982	
Screven	\$ 460,981	\$ 345,900	\$ 39,974	\$ 1,340	\$ 1,340	\$ 1,340	\$ -	\$ -	\$ 4,021	
Seminole	\$ 338,122	\$ 210,736	\$ 8,902	\$ 1,241	\$ 1,229	\$ 1,241	\$ -	\$ -	\$ 3,711	
Spalding	\$ 1,626,771	\$ 1,266,857	\$ 31,295	\$ 8,588	\$ 8,587	\$ 8,588	\$ -	\$ -	\$ 25,763	
Stephens	\$ 766,349	\$ 594,093	\$ 30,490	\$ 3,321	\$ 3,321	\$ 3,321	\$ -	\$ -	\$ 9,963	
Stewart	\$ 141,369	\$ 118,371	\$ 8,108	\$ 378	\$ 378	\$ 378	\$ -	\$ -	\$ 1,135	
Sumter	\$ 803,263	\$ 653,436	\$ 35,021	\$ 4,413	\$ 4,411	\$ 4,413	\$ -	\$ -	\$ 13,236	
Talbot	\$ 302,119	\$ 181,748	\$ 21,639	\$ 597	\$ 598	\$ 598	\$ -	\$ -	\$ 1,793	
Taliaferro	\$ 106,386	\$ 51,347	\$ 3,350	\$ 106	\$ 110	\$ 110	\$ -	\$ -	\$ 325	
Tattnall	\$ 466,175	\$ 366,943	\$ 24,099	\$ 1,963	\$ 1,963	\$ 1,963	\$ -	\$ -	\$ 5,890	
Taylor	\$ 277,492	\$ 181,188	\$ 19,109	\$ 858	\$ 858	\$ 858	\$ -	\$ -	\$ 2,573	
Telfair	\$ 292,156	\$ 231,753	\$ 11,695	\$ 1,166	\$ 1,166	\$ 1,166	\$ -	\$ -	\$ 3,498	
Terrell	\$ 302,977	\$ 219,331	\$ 13,083	\$ 978	\$ 978	\$ 978	\$ -	\$ -	\$ 2,934	
Thomas	\$ 1,719,081	\$ 1,311,672	\$ 23,877	\$ 7,419	\$ 7,416	\$ 7,415	\$ -	\$ -	\$ 22,250	

Table 15 Continued
CY2011 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	HOST	OTHER LOST	Total		
	Gross	Net									
Tift	\$ 1,120,877	\$ 835,571	\$ 34,204	\$ 8,380	\$ 8,380	\$ 8,380	\$ -	\$ -	\$ -	\$ 25,141	
Toombs	\$ 650,935	\$ 542,193	\$ 27,042	\$ 4,515	\$ 4,515	\$ 4,515	\$ -	\$ -	\$ -	\$ 13,545	
Towns	\$ 880,996	\$ 743,618	\$ 15,326	\$ 1,755	\$ 780	\$ 974	\$ -	\$ 1,755	\$ -	\$ 5,264	
Treutlen	\$ 138,857	\$ 98,188	\$ 7,544	\$ 488	\$ 488	\$ 487	\$ -	\$ -	\$ -	\$ 1,464	
Troup	\$ 2,080,943	\$ 1,631,945	\$ 48,330	\$ 10,956	\$ 10,953	\$ 10,957	\$ -	\$ -	\$ -	\$ 32,867	
Turner	\$ 255,044	\$ 165,880	\$ 15,069	\$ 888	\$ 888	\$ 888	\$ -	\$ -	\$ -	\$ 2,663	
Twiggs	\$ 331,943	\$ 209,589	\$ 17,732	\$ 745	\$ 745	\$ 745	\$ -	\$ -	\$ -	\$ 2,236	
Union	\$ 1,327,362	\$ 1,068,687	\$ 18,682	\$ 3,378	\$ 3,378	\$ 3,377	\$ -	\$ -	\$ -	\$ 10,132	
Upson	\$ 749,116	\$ 551,175	\$ 26,231	\$ 3,142	\$ 2,327	\$ 3,142	\$ -	\$ -	\$ -	\$ 8,610	
Walker	\$ 1,478,549	\$ 1,211,541	\$ 37,963	\$ 5,430	\$ 5,430	\$ 5,430	\$ -	\$ -	\$ -	\$ 16,290	
Walton	\$ 2,625,570	\$ 2,105,430	\$ 81,366	\$ 9,439	\$ 9,438	\$ 9,440	\$ -	\$ -	\$ -	\$ 28,317	
Ware	\$ 686,627	\$ 569,473	\$ 77,922	\$ 7,008	\$ 7,008	\$ 7,008	\$ -	\$ -	\$ -	\$ 21,023	
Warren	\$ 181,142	\$ 122,608	\$ 20,073	\$ 569	\$ 569	\$ 569	\$ -	\$ -	\$ -	\$ 1,708	
Washington	\$ 811,009	\$ 659,768	\$ 47,940	\$ 3,163	\$ 3,163	\$ 3,164	\$ -	\$ -	\$ -	\$ 9,491	
Wayne	\$ 895,538	\$ 665,095	\$ 31,363	\$ 3,839	\$ 3,838	\$ 3,852	\$ -	\$ -	\$ -	\$ 11,529	
Webster	\$ 106,873	\$ 68,464	\$ 4,688	\$ 192	\$ 194	\$ 194	\$ -	\$ -	\$ -	\$ 580	
Wheeler	\$ 155,503	\$ 109,578	\$ 9,826	\$ 466	\$ 311	\$ 466	\$ -	\$ -	\$ -	\$ 1,243	

Table 15 Continued
CY2011 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	HOST	OTHER LOST	Total	
	Gross	Net								
White	\$ 1,116,161	\$ 913,816	\$ 23,907	\$ 3,416	\$ 3,416	\$ 3,416	\$ -	\$ -	\$ 10,249	
Whitfield	\$ 3,225,711	\$ 2,538,100	\$ 70,643	\$ 17,388	\$ 1,788	\$ 17,385	\$ -	\$ -	\$ 36,561	
Wilcox	\$ 154,526	\$ 128,366	\$ 8,681	\$ 486	\$ 486	\$ 486	\$ -	\$ -	\$ 1,459	
Wilkes	\$ 445,512	\$ 300,682	\$ 27,998	\$ 1,142	\$ 1,142	\$ 1,142	\$ -	\$ -	\$ 3,426	
Wilkinson	\$ 404,006	\$ 318,733	\$ 22,550	\$ 1,862	\$ 1,862	\$ 1,862	\$ -	\$ -	\$ 5,585	
Worth	\$ 706,417	\$ 443,174	\$ 19,339	\$ 1,715	\$ 1,715	\$ 1,715	\$ -	\$ -	\$ 5,144	
State Total	\$ 346,634,557	\$ 290,821,819	\$ 12,745,600	\$ 1,188,351	\$ 1,155,078	\$ 1,591,950	\$ 116,740	\$ 152,828	\$ 4,204,947	

Note:

⁽¹⁾ Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

Source: Local Government Services Division, Georgia Department of Revenue

Table 16

Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Appling	\$ 11,196	66	\$ 658,877	76
Atkinson	\$ 2,188	135	\$ 125,619	147
Bacon	\$ 3,698	116	\$ 196,434	136
Baker	\$ 792	154	\$ 122,941	148
Baldwin	\$ 19,817	45	\$ 990,078	59
Banks	\$ 8,939	83	\$ 502,516	88
Barrow	\$ 24,181	41	\$ 1,581,459	37
Barthow	\$ 66,353	13	\$ 2,748,871	23
Ben Hill	\$ 6,952	92	\$ 338,879	111
Berrien	\$ 4,764	108	\$ 278,892	117
Bibb	\$ 75,094	12	\$ 4,069,324	16
Bleckley	\$ 3,194	122	\$ 239,714	124
Brantley	\$ 3,509	117	\$ 295,062	114
Brooks	\$ 3,342	121	\$ 401,921	98
Bryan	\$ 15,649	54	\$ 1,170,352	51
Bulloch	\$ 30,497	31	\$ 1,649,676	34
Burke	\$ 9,059	81	\$ 1,811,761	32

Table 16 Continued

Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Butts	\$ 11,990	61	\$ 579,890	81
Calhoun	\$ 1,573	146	\$ 108,407	150
Camden	\$ 20,893	44	\$ 1,585,412	35
Candler	\$ 3,906	112	\$ 206,124	132
Carroll	\$ 47,766	23	\$ 2,396,830	26
Catoosa	\$ 27,789	33	\$ 1,389,231	42
Charlton	\$ 3,414	120	\$ 274,359	118
Chatham	\$ 180,426	5	\$ 10,903,451	5
Chattahoochee	\$ 3,823	113	\$ 61,330	158
Chattooga	\$ 7,391	90	\$ 386,715	103
Cherokee	\$ 58,001	19	\$ 6,651,631	7
Clarke	\$ 59,600	17	\$ 3,107,899	20
Clay	\$ 842	153	\$ 102,936	153
Clayton	\$ 143,294	6	\$ 6,254,368	8
Clinch	\$ 2,356	131	\$ 238,993	125
Cobb	\$ 254,759	3	\$ 25,657,320	2
Coffee	\$ 16,991	49	\$ 754,530	67

Table 16 Continued
Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Colquitt	\$ 17,097	48	\$ 803,809	65
Columbia	\$ 57,231	20	\$ 4,118,761	15
Cook	\$ 5,644	100	\$ 304,147	113
Coweta	\$ 59,067	18	\$ 3,611,774	17
Crawford	\$ 1,795	139	\$ 280,856	116
Crisp	\$ 11,350	64	\$ 484,261	89
Dade	\$ 7,438	89	\$ 390,858	101
Dawson	\$ 18,105	46	\$ 1,184,152	50
Decatur	\$ 14,486	56	\$ 736,981	69
Dekalb	\$ 207,722	4	\$ 20,377,731	4
Dodge	\$ 6,498	93	\$ 364,068	107
Dooly	\$ 4,871	107	\$ 246,632	121
Dougherty	\$ 51,866	22	\$ 1,818,792	31
Douglas	\$ 64,689	16	\$ 3,374,395	19
Early	\$ 5,930	97	\$ 357,735	108
Echols	\$ 576	157	\$ 98,855	154
Effingham	\$ 24,963	40	\$ 1,583,194	36

Table 16 Continued
Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Elbert	\$ 6,102	96	\$ 478,961	91
Emanuel	\$ 8,099	86	\$ 411,866	96
Evans	\$ 4,083	109	\$ 226,798	129
Fannin	\$ 10,623	71	\$ 1,079,937	55
Fayette	\$ 39,170	27	\$ 4,167,632	14
Floyd	\$ 44,887	24	\$ 2,829,435	21
Forsyth	\$ 87,414	9	\$ 7,828,242	6
Franklin	\$ 9,850	76	\$ 552,216	84
Fulton	\$ 564,744	1	\$ 48,876,683	1
Gilmer	\$ 10,900	67	\$ 1,090,438	53
Glascock	\$ 637	155	\$ 78,884	155
Glynn	\$ 53,959	21	\$ 4,470,012	12
Gordon	\$ 25,226	38	\$ 1,429,025	39
Grady	\$ 7,908	88	\$ 482,535	90
Greene	\$ 9,830	78	\$ 1,326,875	44
Gwinnett	\$ 268,627	2	\$ 25,100,400	3
Habersham	\$ 16,954	50	\$ 1,079,047	56

Table 16 Continued
Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Hall	\$ 77,980	11	\$ 5,819,321	9
Hancock	\$ 1,429	149	\$ 367,083	106
Haralson	\$ 10,843	69	\$ 673,775	75
Harris	\$ 8,020	87	\$ 1,242,542	49
Hart	\$ 8,980	82	\$ 1,008,780	58
Heard	\$ 17,769	47	\$ 402,860	97
Henry	\$ 86,221	10	\$ 5,210,409	10
Houston	\$ 65,523	15	\$ 3,507,874	18
Inwin	\$ 2,130	136	\$ 211,022	131
Jackson	\$ 25,584	36	\$ 2,014,039	30
Jasper	\$ 2,644	126	\$ 345,416	109
Jeff Davis	\$ 6,104	95	\$ 248,389	120
Jefferson	\$ 6,248	94	\$ 393,381	99
Jenkins	\$ 2,492	130	\$ 185,592	138
Johnson	\$ 1,791	141	\$ 156,869	142
Jones	\$ 7,370	91	\$ 698,711	71
Lamar	\$ 5,150	105	\$ 423,470	95

Table 16 Continued
Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Lanier	\$ 1,626	145	\$ 158,621	141
Laurens	\$ 25,577	37	\$ 1,060,203	57
Lee	\$ 10,832	70	\$ 825,130	64
Liberty	\$ 26,288	34	\$ 1,163,685	52
Lincoln	\$ 2,222	134	\$ 266,273	119
Long	\$ 1,707	143	\$ 245,303	122
Lowndes	\$ 65,814	14	\$ 2,589,655	25
Lumpkin	\$ 9,194	80	\$ 964,695	60
Macon	\$ 3,785	114	\$ 293,437	115
Madison	\$ 5,837	99	\$ 615,044	79
Maion	\$ 1,638	144	\$ 202,376	134
McDuffie	\$ 10,455	72	\$ 539,871	85
McIntosh	\$ 4,054	110	\$ 428,815	94
Meriwether	\$ 5,157	104	\$ 507,478	87
Miller	\$ 2,053	137	\$ 146,885	143
Mitchell	\$ 8,406	85	\$ 521,397	86
Monroe	\$ 15,668	53	\$ 1,302,080	45

Table 16 Continued
Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Montgomery	\$ 1,802	138	\$ 190,051	137
Morgan	\$ 10,883	68	\$ 676,303	74
Murray	\$ 13,350	58	\$ 741,180	68
Muscogee	\$ 108,142	8	\$ 4,667,736	11
Newton	\$ 30,865	30	\$ 2,126,181	29
Oconee	\$ 16,088	52	\$ 1,390,554	41
Oglethorpe	\$ 2,273	132	\$ 389,981	102
Paulding	\$ 41,803	25	\$ 2,801,610	22
Peach	\$ 11,254	65	\$ 601,587	80
Pickens	\$ 11,922	62	\$ 1,300,622	46
Pierce	\$ 5,266	102	\$ 373,661	105
Pike	\$ 2,595	128	\$ 438,506	93
Polk	\$ 14,916	55	\$ 831,955	63
Pulaski	\$ 2,789	124	\$ 233,918	126
Putnam	\$ 13,214	60	\$ 1,399,082	40
Quitman	\$ 486	158	\$ 69,652	157
Rabun	\$ 9,850	77	\$ 1,541,714	38

Table 16 Continued
Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Randolph	\$ 2,639	127	\$ 168,919	140
Richmond	\$ 112,601	7	\$ 4,209,847	13
Rockdale	\$ 40,637	26	\$ 2,380,353	27
Schley	\$ 982	152	\$ 105,627	152
Screven	\$ 4,021	111	\$ 385,874	104
Seminole	\$ 3,711	115	\$ 219,638	130
Spalding	\$ 25,763	35	\$ 1,298,152	47
Stephens	\$ 9,963	75	\$ 624,583	78
Stewart	\$ 1,135	151	\$ 126,479	146
Sumter	\$ 13,236	59	\$ 688,457	73
Talbot	\$ 1,793	140	\$ 203,387	133
Taliaferro	\$ 325	159	\$ 54,697	159
Tattnall	\$ 5,890	98	\$ 391,042	100
Taylor	\$ 2,573	129	\$ 200,297	135
Telfair	\$ 3,498	118	\$ 243,448	123
Terrell	\$ 2,934	123	\$ 232,414	127
Thomas	\$ 22,250	42	\$ 1,335,549	43

Table 16 Continued

Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Tift	\$ 25,141	39	\$ 869,775	62
Toombs	\$ 13,545	57	\$ 569,235	83
Towns	\$ 5,264	103	\$ 758,944	66
Treutlen	\$ 1,464	147	\$ 105,732	151
Troup	\$ 32,867	29	\$ 1,680,275	33
Turner	\$ 2,663	125	\$ 180,949	139
Twiggs	\$ 2,236	133	\$ 227,321	128
Union	\$ 10,132	74	\$ 1,087,369	54
Upson	\$ 8,610	84	\$ 577,406	82
Walker	\$ 16,290	51	\$ 1,249,504	48
Walton	\$ 28,317	32	\$ 2,186,796	28
Ware	\$ 21,023	43	\$ 647,395	77
Warren	\$ 1,708	142	\$ 142,681	144
Washington	\$ 9,491	79	\$ 707,708	70
Wayne	\$ 11,529	63	\$ 696,458	72
Webster	\$ 580	156	\$ 73,152	156
Wheeler	\$ 1,243	150	\$ 119,404	149

Table 16 Continued

Two Economic Indicators by County with Rankings

County	2011 County 1% Distribution		2011 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
White	\$ 10,249	73	\$ 937,723	61
Whitfield	\$ 36,561	28	\$ 2,608,743	24
Wilcox	\$ 1,459	148	\$ 137,047	145
Wilkes	\$ 3,426	119	\$ 328,680	112
Wilkinson	\$ 5,585	101	\$ 341,283	110
Worth	\$ 5,144	106	\$ 462,513	92
Other				
Total	\$ 4,204,947		\$ 303,567,419	

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 17

Millage Rates by County - Alphabetical

	CY2008	CY2009	CY2010	CY2011	CY2012
Appling	28.340	28.340	28.670	28.670	28.670
Atkinson	32.422	32.422	32.422	32.422	32.422
Bacon	28.725	28.738	28.738	28.738	28.738
Baker	24.600	20.765	22.750	23.650	23.650
Baldwin	24.960	24.960	24.960	25.100	25.100
Banks	21.798	22.548	22.473	22.565	22.565
Barrow	28.088	28.088	29.088	29.680	29.680
Bartow	25.990	25.950	25.880	25.880	25.880
Ben Hill	29.330	29.360	29.406	29.554	29.554
Berrien	32.250	32.250	32.250	32.250	32.250
Bibb	34.272	30.347	30.347	32.847	32.847
Bleckley	22.902	22.902	25.802	27.476	27.476
Brantley	36.636	36.760	36.760	40.370	40.370
Brooks	22.678	23.601	25.472	25.553	25.553
Bryan	21.287	23.687	23.687	23.687	23.687
Bulloch	20.590	20.590	21.090	21.090	21.090
Burke	22.826	22.826	22.826	-	-
Butts	33.169	35.669	37.663	37.163	37.163
Calhoun	27.950	27.836	29.896	31.320	31.320
Camden	26.700	26.700	26.950	26.950	26.950
Candler	22.654	23.693	23.714	25.315	25.315
Carroll	26.850	26.850	26.850	28.350	28.350
Catoosa	22.135	22.397	22.409	22.408	22.408
Charlton	34.640	36.870	36.870	38.260	38.260
Chatham	28.486	28.486	29.213	29.580	29.580
Chattahoochee	25.290	25.287	25.286	25.286	25.286
Chattooga	18.432	18.333	24.231	25.580	25.580
Cherokee	26.223	26.803	28.398	29.235	29.235
Clarke	33.200	33.450	33.950	33.950	33.950

Table 17 Continued

Millage Rates by County - Alphabetical

	CY2008	CY2009	CY2010	CY2011	CY2012
Clay	27.377	27.377	27.423	27.437	27.437
Clayton	32.948	35.586	35.477	40.463	40.463
Clinch	30.241	30.241	29.991	29.991	29.991
Cobb	28.750	28.750	28.750	30.260	30.260
Coffee	23.311	23.311	23.811	24.811	24.811
Colquitt	24.614	24.614	24.614	24.614	24.614
Columbia	26.977	26.977	26.727	26.977	26.977
Cook	25.965	25.965	25.965	25.965	25.965
Coweta	28.310	28.740	28.590	28.600	28.600
Crawford	25.831	26.284	26.280	26.280	26.280
Crisp	28.789	28.789	28.789	29.473	29.473
Dade	19.100	19.100	19.648	19.538	19.538
Dawson	22.434	22.434	22.434	24.334	24.334
Decatur	20.520	21.520	21.800	23.150	23.150
Dekalb	39.300	40.090	40.090	44.440	44.440
Dodge	19.700	22.000	22.250	22.250	22.250
Dooly	33.082	33.082	35.082	35.082	35.082
Dougherty	37.861	37.861	37.861	37.861	37.861
Douglas	27.776	29.532	34.250	33.100	33.100
Early	25.790	26.950	26.690	26.830	26.830
Echols	34.830	35.185	35.185	35.160	35.160
Effingham	29.729	28.083	28.118	28.118	28.118
Elbert	25.985	25.916	25.902	27.046	27.046
Emanuel	23.689	28.731	26.932	26.934	26.934
Evans	20.630	20.600	20.600	21.700	21.700
Fannin	18.310	18.310	18.310	18.310	18.310
Fayette	32.109	31.609	29.839	30.702	30.702
Floyd	29.938	29.938	29.938	29.938	29.938
Forsyth	23.858	23.934	24.719	26.624	26.624

Table 17 Continued

Millage Rates by County - Alphabetical

	CY2008	CY2009	CY2010	CY2011	CY2012
Franklin	21.463	23.502	23.502	23.502	23.502
Fulton	33.692	36.192	36.192	38.272	38.272
Gilmer	18.650	21.500	22.278	25.583	25.583
Glascok	27.530	27.530	27.530	26.530	26.530
Glynn	22.679	22.648	22.648	22.497	22.497
Gordon	27.278	24.331	24.331	29.278	29.278
Grady	23.650	23.650	23.650	26.220	26.220
Greene	15.512	15.853	16.170	17.906	17.906
Gwinnett	31.770	34.050	34.050	33.820	33.820
Habersham	21.870	21.870	22.510	23.119	23.119
Hall	24.430	24.430	24.430	25.820	25.820
Hancock	39.640	30.488	30.488	31.252	31.252
Haralson	27.109	27.600	28.100	28.100	28.100
Harris	22.950	23.450	23.450	23.950	23.950
Hart	18.246	18.246	18.246	18.246	18.246
Heard	22.460	22.460	22.460	22.460	22.460
Henry	37.279	37.279	38.628	38.628	38.628
Houston	23.350	25.220	24.720	24.720	24.720
Irwin	29.266	29.266	29.266	29.266	29.266
Jackson	32.099	32.172	32.191	32.258	32.258
Jasper	27.110	28.140	31.560	34.515	34.515
Jeff Davis	24.970	25.880	25.880	25.880	25.880
Jefferson	27.250	26.764	26.764	26.798	26.798
Jenkins	23.700	23.846	23.846	23.846	23.846
Johnson	21.917	21.926	28.947	28.747	28.747
Jones	29.618	31.368	31.348	31.348	31.348
Lamar	24.992	24.992	24.992	25.992	25.992
Lanier	30.490	31.490	31.490	33.260	33.260
Laurens	18.489	22.550	22.550	22.570	22.570

Table 17 Continued

Millage Rates by County - Alphabetical

	CY2008	CY2009	CY2010	CY2011	CY2012
Lee	28.416	28.416	28.016	28.016	28.016
Liberty	32.930	32.930	32.930	32.980	32.980
Lincoln	25.827	26.697	27.531	31.251	31.251
Long	24.776	31.074	29.460	29.460	29.460
Lowndes	24.510	24.510	24.510	24.510	24.510
Lumpkin	19.161	20.597	20.355	22.361	22.361
Macon	29.060	28.900	28.980	29.040	29.040
Madison	30.208	30.155	30.167	29.350	29.350
Marion	23.396	22.916	23.337	23.466	23.466
McDuffie	25.240	25.240	25.240	26.930	26.930
McIntosh	26.477	29.423	29.423	27.553	27.553
Meriwether	30.467	30.467	30.641	31.498	31.498
Miller	38.508	37.067	35.240	35.069	35.069
Mitchell	31.573	31.573	32.573	33.573	33.573
Monroe	22.781	23.381	23.631	24.668	24.668
Montgomery	23.173	23.196	24.196	24.946	24.946
Morgan	21.324	20.889	22.393	24.785	24.785
Murray	21.550	21.550	21.550	21.550	21.550
Muscogee	41.530	41.530	34.240	41.500	41.500
Newton	31.633	31.633	34.603	34.676	34.676
Oconee	24.436	24.436	24.436	24.436	24.436
Oglethorpe	27.590	26.619	27.302	27.301	27.301
Paulding	31.122	32.372	33.592	30.629	30.629
Peach	30.087	30.805	30.805	30.805	30.805
Pickens	20.615	22.480	22.480	22.480	22.480
Pierce	22.600	23.520	23.520	26.680	26.680
Pike	27.514	26.075	29.094	29.452	29.452
Polk	26.042	26.380	26.380	27.380	27.380
Pulaski	26.050	27.063	28.063	28.117	28.117

Table 17 Continued

Millage Rates by County - Alphabetical

	CY2008	CY2009	CY2010	CY2011	CY2012
Putnam	14.400	15.900	16.800	17.400	17.400
Quitman	26.005	28.440	28.437	31.610	31.610
Rabun	17.460	17.326	17.308	17.066	17.066
Randolph	27.455	28.925	31.775	35.091	35.091
Richmond	30.148	30.148	29.796	29.821	29.821
Rockdale	35.980	35.980	38.990	41.900	41.900
Schley	34.470	30.980	32.610	31.880	31.880
Screven	25.745	25.759	25.763	26.044	26.044
Seminole	26.121	25.871	30.943	30.928	30.928
Spalding	35.960	37.160	38.030	38.490	38.490
Stephens	29.970	29.970	29.970	29.970	29.970
Stewart	25.447	25.447	25.447	27.517	27.517
Sumter	31.024	30.612	29.573	29.570	29.570
Talbot	30.079	29.979	29.380	30.449	30.449
Taliaferro	29.330	39.620	39.620	39.162	39.162
Tattnall	24.713	24.791	26.760	26.867	26.867
Taylor	20.560	20.510	22.020	22.030	22.030
Telfair	29.759	29.439	29.439	29.439	29.439
Terrell	30.534	31.534	31.534	31.534	31.534
Thomas	21.220	21.130	21.836	22.174	22.174
Tift	27.707	27.707	27.707	27.709	27.709
Toombs	21.272	22.341	22.378	22.388	22.388
Towns	9.831	11.069	11.059	10.824	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	30.269	30.269	30.269	30.269	30.269
Twiggs	38.750	30.450	32.450	32.450	32.450
Union	14.098	14.588	14.615	17.467	17.467
Upton	27.270	27.270	27.270	27.270	27.270

Table 17 Continued

Millage Rates by County - Alphabetical

	CY2008	CY2009	CY2010	CY2011	CY2012
Walker	22.133	22.072	22.572	22.489	22.489
Walton	30.245	31.582	32.082	34.225	34.225
Ware	31.844	31.844	31.860	31.898	31.898
Warren	31.400	31.400	31.900	31.900	31.900
Washington	26.018	24.809	25.029	25.032	25.032
Wayne	31.220	31.220	31.220	30.750	30.750
Webster	28.147	28.521	28.544	28.544	28.544
Wheeler	32.211	32.115	32.115	31.863	31.863
White	24.429	24.429	24.429	25.370	25.370
Whitfield	20.067	20.067	20.067	20.067	20.067
Wilcox	31.110	33.610	33.610	33.949	33.949
Wilkes	26.383	25.649	25.649	-	-
Wilkinson	33.010	32.350	32.350	32.350	32.350
Worth	27.580	25.353	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 18

Millage Rates by County - Numerical

CY2012		CY2012		CY2012		CY2012	
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 18 Continued

Millage Rates by County - Numerical

	CY2012		CY2012		CY2012		CY2012
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;
- (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) 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.

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.

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 Registrations: **8.6 million**
tags processed

Table 19

Active Registrations for Georgia Specialty Plates

Top Ten Specialty Plates	FY2008	FY2009	FY2010	FY2011	FY2012
Wildlife (O.C.G.A. § 40-2-86)	311,993	293,382	273,914	156,660	109,178
Bobwhite Quail (§ 40-2-86)	192,862	185,351	174,602	96,420	67,334
Hobby Antique (§ 40-2-86.1)	105,038	104,580	101,897	40,182	28,117
Educators (§ 40-2-86)	48,757	51,911	52,901	39,792	32,832
Wildflower (§ 40-2-86)	67,698	64,203	59,966	36,651	26,757
Hummingbird (§ 40-2-86)	48,538	54,019	56,471	35,368	25,631
Breast Cancer Awareness (§ 40-2-86)	42,321	41,839	39,870	31,302	25,541
Dog & Cat Sterilization (§ 40-2-86)	43,082	41,216	37,878	24,490	18,452
Golden Labrador Retriever (§ 40-2-86)	31,919	34,801	35,569	23,834	18,588
Certified Firefighter (§ 40-2-86.1)	10,100	11,111	11,855	10,460	9,814

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 20.1**Number of Motor Vehicle Registrations and Tags Issued**

	FY2008	FY2009	FY2010	FY2011	FY2012
Registrations Issued	8,528,319	8,515,900	8,530,981	8,581,400	8,686,939
Tags Issued	2,692,263	1,673,948	1,712,390	1,943,324	1,843,323

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 20.2**Number of Motor Vehicle Registrations Sold by Major Category**

	FY2008	FY2009	FY2010	FY2011	FY2012
Passenger Cars	5,382,277	5,372,048	5,394,530	5,441,975	5,531,795
Motorcycles	186,719	195,776	195,647	199,253	201,206
Trucks	1,936,915	1,901,475	1,877,499	1,860,938	1,854,488
Trailers	985,871	1,008,660	1,024,073	1,038,902	1,058,038
Bus	36,331	37,743	39,035	40,148	41,227
Other	206	198	197	184	185
Total	8,528,319	8,515,900	8,530,981	8,581,400	8,686,939

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 21

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

	FY2008	FY2009	FY2010	FY2011	FY2012
Registration					
County collected Registration and Fees	\$ 193,437,010.13	\$ 186,574,202.78	\$ 171,522,696.21	\$ 206,785,947.69	\$ 200,745,747.89
DOR collected Registration and Fees	\$ 1,078,096.00	\$ 1,220,741.00	\$ 970,534.50	\$ 871,200.75	\$ 959,845.00
Refunds from Registration and Title Fees	\$ (157,417.85)	\$ (248,339.22)	\$ (396,715.31)	\$ (387,748.03)	\$ (361,040.57)
Sub-Total	\$ 194,357,688.28	\$ 187,546,604.56	\$ 172,096,515.40	\$ 207,269,400.41	\$ 201,344,552.32
Titles					
County collected Title Fees	\$ 40,525,048.00	\$ 34,269,752.50	\$ 32,652,432.00	\$ 37,463,308.00	\$ 37,570,840.00
DOR collected Title Fees	\$ 9,497,026.00	\$ 8,886,193.00	\$ 8,740,792.00	\$ 9,160,418.00	\$ 9,141,956.00
Tag and Title Compliance Penalties	\$ 668,560.00	\$ 1,817,410.00	\$ 1,658,790.00	\$ 1,791,620.00	\$ 1,648,240.00
Sub-Total	\$ 50,690,634.00	\$ 44,973,355.50	\$ 43,052,014.00	\$ 48,415,346.00	\$ 48,361,036.00
Total Amount of Net Revenue ⁽ⁱ⁾	\$ 245,048,322.28	\$ 232,519,960.06	\$ 215,148,529.40	\$ 255,684,746.41	\$ 249,705,588.32

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

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 22

FY2012 Motor Vehicle Customer Service Report - Southmeadow 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	44,075	N/A
Commercial Vehicles (IRP, IFTA, UCR)	N/A	-	N/A
Tag Image Exam (TIE)	N/A	14,000	N/A
MVD Call Center ⁽ⁱ⁾	395,370	-	-
Help Desk Administration	2,200	250	21,500
Dealer Registration / Special Tags	N/A	-	-
Motor Vehicle Division - IVR	397,570	-	-
Grand Totals	795,140	58,325	21,500

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

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 23

Lobby Customers at Southmeadow Facility

Customer Service Category	Arrived	Served	Workload Hours
Titles	87,060	86,368	11013:16:56
Salvage and Bonds	20	16	0:22:24
ADA	4	4	0:01:36
Commercial Titles	25,952	25,784	6832:30:16
Research	412	408	60:01:12
Quality Assurance	N/A	N/A	N/A
Commercial Vehicles Cashier	1,516	1,468	210:47:12
Commercial Vehicles Permitting	8,644	8,552	769:25:36
Commercial Vehicles Registration	14,956	14,736	2143:01:28
Commercial Vehicles IFTA	4,872	4,752	853:46:20
Accounting	N/A	N/A	N/A
Insurance and Help Desk	N/A	N/A	N/A
Commercial Vehicles DOT	1,695	1,532	120:19:12
Dealer Tags	6,540	6,476	1880:49:04
Stop Files	52	48	3:19:04
Grand Totals	151,723	150,144	23887:40:20

Source: Motor Vehicle Division, 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:

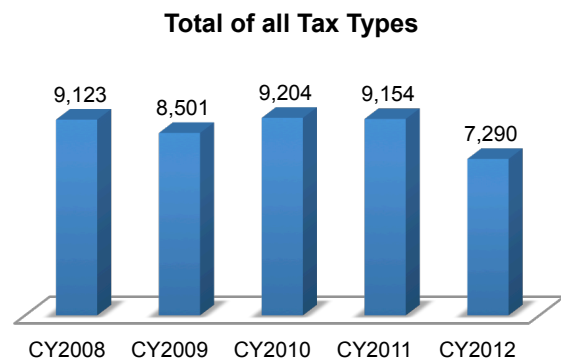
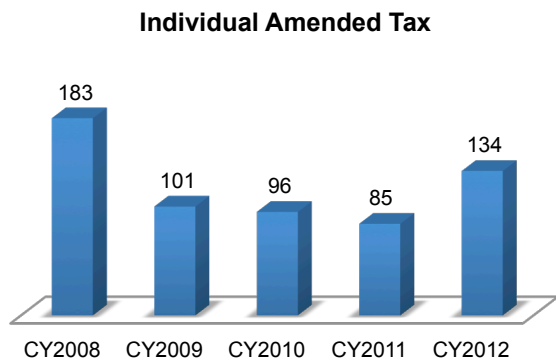
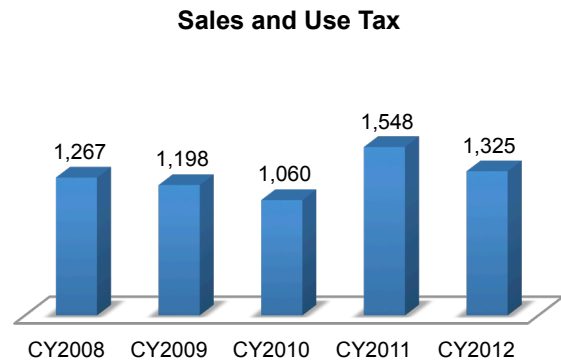
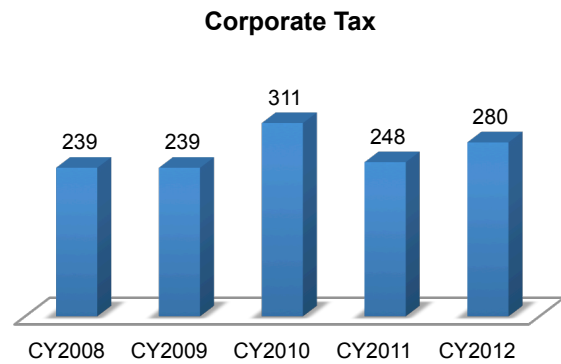
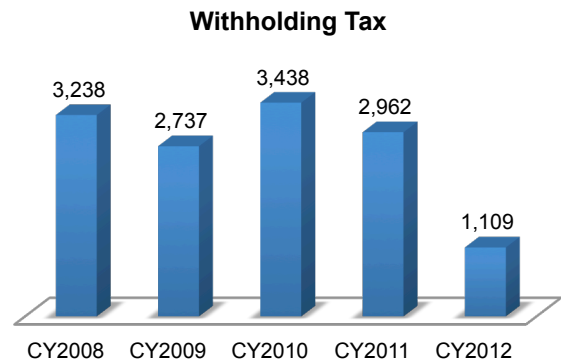
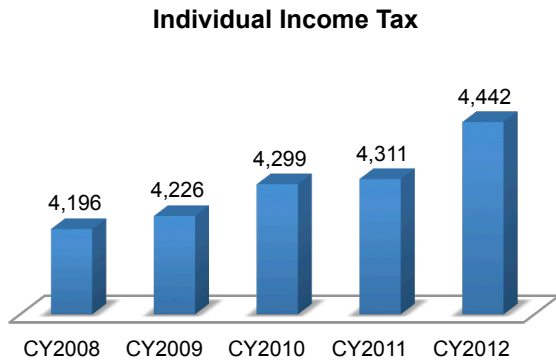
- Mail Center – receiving incoming mail and processing outgoing mail.
- Mail Processing – opening, sorting, extracting and scanning of mail.
- Imaging – high speed scanning of incoming mail.
- Payment Processing – remittance processing and depositing of all paper check payments.
- Data Entry – data capture 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.

Returns Processing: **7.2 million**
documents processed

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.

Table 24
Tax Returns Processed in Department of Revenue
(Thousands)



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.

Industry Regulations: **1,350**
alcohol license investigations conducted

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 25

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

	FY2008	FY2009	FY2010	FY2011	FY2012
Delinquent Tax Collections	\$ 11,631	\$ 11,377	\$ 9,501	\$ 7,423	\$ 9,091
Fee Collections	\$ 137	\$ 138	\$ 168	\$ 371	\$ 565
Executive Orders / Administrative Penalties / Fines	\$ 528	\$ 966	\$ 641	\$ 839	\$ 1,075
Total Collections and Fines Paid	\$ 12,296	\$ 12,481	\$ 10,310	\$ 8,633	\$ 10,731

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 26

Alcohol and Tobacco Division Performance Figures

	FY2008	FY2009	FY2010	FY2011	FY2012
Number of Alcohol Agents	28	24	24	42	41
Alcohol Inspections	4,085	4,192	3,820	4,749	7,556
Alcohol Investigations	1,523	1,469	1,280	1,336	1,350
Alcohol Citations	2,094	1,603	2,061	1,979	7,556
Underage Alcohol Investigations	4,202	3,641	4,289	4,331	5,343
Underage Alcohol Citations	1,154	615	699	753	617
Liquor License Investigations	1,523	1,469	1,280	1,336	1,350
Still Seizures	-	-	-	7	2
Tobacco Inspections	2,902	3,178	3,126	3,939	6,187
Tobacco Investigations	11	13	36	15	7
Tobacco Citations	22	37	123	138	206
Underage Tobacco Investigations	2,095	1,782	3,372	2,284	2,065
Executive Orders	1,505	2,137	1,749	2,053	2,437
Game Inspections	1,743	1,482	1,413	4,271	3,201
Felony Arrests	1	19	31	29	26
Misdemeanor Arrests	211	221	140	228	162
Dyed Fuel Inspections	5,253	6,252	4,990	6,760	6,958
Dyed Fuel Violations	151	158	112	167	155

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 27.1

Revenue from Selective Excise Taxes (Thousands)

	FY2008	FY2009	FY2010	FY2011	FY2012
Beer					
Beer Taxes	\$ 88,260	\$ 87,821	\$ 85,180	\$ 83,205	\$ 84,935
Fines and Forfeitures	\$ 293	\$ 62	\$ 1	\$ 156	\$ (45)
Refunds	\$ (8)	\$ (7)	\$ (5)	\$ (5)	\$ (44)
Total	\$ 88,545	\$ 87,876	\$ 85,176	\$ 83,356	\$ 84,846
Tobacco					
Stamp Sales	\$ 239,796	\$ 229,704	\$ 226,863	\$ 222,161	\$ 227,205
Fines and Forfeitures	\$ 5	\$ 577	\$ 413	\$ 376	\$ 23
Refunds	\$ (178)	\$ (31)	\$ (89)	\$ (3)	\$ (81)
Total	\$ 239,623	\$ 230,250	\$ 227,187	\$ 222,534	\$ 227,147
Liquor					
Liquor Taxes	\$ 47,602	\$ 49,485	\$ 50,565	\$ 50,245	\$ 54,738
Fines and Forfeitures	\$ 251	\$ 27	\$ 14	\$ 40	\$ 99
Refunds	\$ (8)	\$ (18)	\$ (4)	\$ (6)	\$ (1,172)
Pre-License Investigations	\$ 69	\$ 104	\$ 86	\$ 74	
Total	\$ 47,914	\$ 49,598	\$ 50,661	\$ 50,352	\$ 53,665
Motor Fuel					
Total	\$ 473,046	\$ 438,329	\$ 443,384	\$ 441,189	\$ 431,564
Wine					
Wine Taxes	\$ 28,880	\$ 29,344	\$ 32,073	\$ 31,879	\$ 35,328
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ 149	\$ 20
Refunds	\$ (7)	\$ (6)	\$ (9)	\$ (9)	\$ (224)
Total	\$ 28,873	\$ 29,338	\$ 32,064	\$ 32,020	\$ 35,124
Selective Excise Taxes Total	\$ 878,001	\$ 835,391	\$ 838,472	\$ 829,451	\$ 832,346

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

Table 27.2

Revenue from Business License Fees (Thousands)

	FY2008	FY2009	FY2010	FY2011	FY2012
Beer Dealers					
License and Brand Registration	\$ -	\$ -	\$ -	\$ -	\$ -
Wholesaler Licenses	\$ 31	\$ 48	\$ 28	\$ 29	\$ 26
Retailer Licenses ⁽ⁱ⁾	\$ 441	\$ 502	\$ 191	\$ 495	\$ 844
Special Permits	\$ 1	\$ -	\$ -	\$ 37	\$ 4
Total	\$ 473	\$ 550	\$ 219	\$ 561	\$ 874
Cigar and Cigarette Dealers					
Wholesaler, Manufacturer and Importer Licenses	\$ 18	\$ 15	\$ 14	\$ 21	\$ 15
Manufacturer Representative Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 18	\$ 15	\$ 14	\$ 21	\$ 15
Liquor Dealers					
License and Brand Registration	\$ 20	\$ -	\$ 33	\$ 24	\$ 14
Wholesaler Licenses and Permits	\$ 31	\$ 73	\$ 33	\$ 56	\$ 35
Retailer Licenses ⁽ⁱ⁾	\$ 880	\$ 896	\$ 7	\$ 1,035	\$ 623
Special Permits	\$ -	\$ -	\$ 5	\$ 122	\$ 2
Retail In-Room Service License Fees	\$ -	\$ -	\$ -	\$ 4	\$ 11
Total	\$ 931	\$ 969	\$ 78	\$ 1,242	\$ 685

Table 27.2 Continued

Revenue from Business License Fees (Thousands)

	FY2008	FY2009	FY2010	FY2011	FY2012
Wine Dealers					
License and Brand Registration	\$ -	\$ -	\$ -	\$ -	\$ -
Wholesaler Licenses and Permits	\$ 38	\$ 47	\$ 36	\$ 44	\$ 35
Retailer Licenses ⁽ⁱ⁾	\$ 481	\$ 442	\$ 11	\$ 441	\$ 760
Special Permits	\$ -	\$ -	\$ 2	\$ 103	\$ 15
Special Order Shipping	\$ 16	\$ 27	\$ 37	\$ 37	\$ 40
Total	\$ 535	\$ 516	\$ 86	\$ 625	\$ 850
Coin-Operated Amusement Machines					
Annual Licenses and Permit Fees	\$ 1,862	\$ 1,930	\$ 2,275	\$ 13,231	\$ 9,593
Refunds	\$ (10)	\$ (4)	\$ -	\$ (376)	\$ -
Total	\$ 1,852	\$ 1,926	\$ 2,275	\$ 12,855	\$ 9,593
Commercial Business Licenses ⁽ⁱⁱ⁾					
Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Non Profit Special Events					
Total	N/A	N/A	N/A	\$ 18	\$ -
Business Licenses Fees Total	\$ 3,809	\$ 3,976	\$ 2,672	\$ 15,322	\$ 12,017

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.

Collections: **\$411 million**
collected on delinquent and deficient accounts

Table 28

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

	FY2008	FY2009	FY2010	FY2011	FY2012
Number of Accounts Processed (Actual)	582,499	526,919	390,161	335,870	248,125
Collections by Compliance (Thousands)	\$ 211,226	\$ 186,021	\$ 156,649	\$ 243,212	\$ 269,117

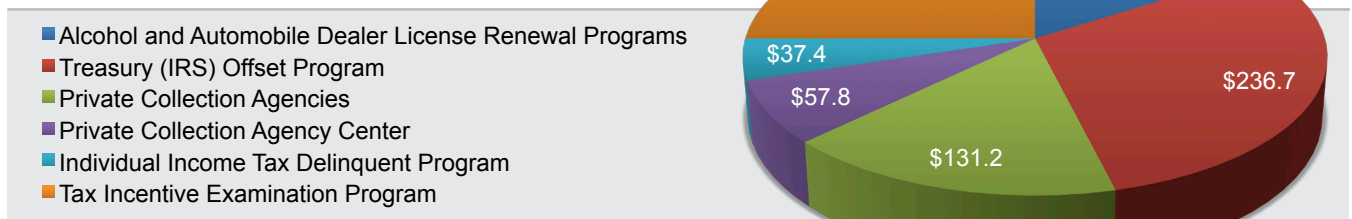
Source: Compliance Division, Georgia Department of Revenue

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, 2012, these initiatives have collected \$783.7 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.
- 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.

Table 29

**Revenue from Collection Initiatives (Millions):
September 2003 thru June 2012**

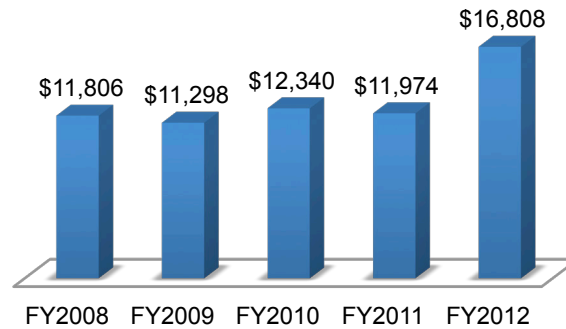


Source: Compliance Division, Georgia Department of Revenue

State Revenue Collections and Trends

Table 30

Cost of Collection Fees Collected (Thousands)



Note: FY2009 figure has been restated.

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

Table 31

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

	FY2008	FY2009	FY2010	FY2011	FY2012
Net State Collection	\$ 5,781	\$ 5,342	\$ 4,779	\$ 5,098	\$ 5,330
Change from Prior Year (%)	-2.8%	-7.6%	-10.5%	6.7%	4.6%
Local Distributions	\$ 4,832	\$ 4,360	\$ 4,357	\$ 4,408	\$ 4,623
Change from Prior Year (%)	2.3%	-9.8%	-0.1%	1.2%	4.9%
Total Sales Tax	\$ 10,613	\$ 9,702	\$ 9,136	\$ 9,506	\$ 9,953
Change from Prior Year (%)	-0.6%	-8.6%	-5.8%	4.1%	4.7%

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

Table 32

CY2012 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	\$ 55,581	110,131	\$ 36,896	496	\$ 4,314	237
February	\$ 578,017	1,089,568	\$ 54,815	995	\$ 10,875	279
March	\$ 472,468	648,548	\$ 25,499	792	\$ 4,271	398
April	\$ 535,678	663,840	\$ 23,251	1,110	\$ 18,861	266
May	\$ 184,171	256,306	\$ 20,242	752	\$ 13,070	411
June	\$ 50,917	59,286	\$ 13,773	604	\$ 5,546	487
July	\$ 46,432	41,207	\$ 14,042	552	\$ 4,006	278
August	\$ 48,392	42,612	\$ 16,231	756	\$ 7,116	416
September	\$ 31,912	23,355	\$ 16,116	1,425	\$ 7,062	298
October	\$ 101,723	64,779	\$ 34,613	896	\$ 7,419	321
November	\$ 31,251	16,812	\$ 31,119	1,084	\$ 3,039	209
December	\$ 31,814	12,026	\$ 28,547	561	\$ 11,386	286
Grand Total	\$ 2,168,356	3,028,470	\$ 315,144	10,023	\$ 96,965	3,886

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

Table 33

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

	FY2008	FY2009	FY2010	FY2011	FY2012
Fiscal Year Collections					
Total	\$ 17,449,859	\$ 15,619,041	\$ 14,198,824	\$ 15,310,413	\$ 16,052,536
Monthly Collections					
July	\$ 1,299,683	\$ 1,213,291	\$ 1,096,238	\$ 1,147,262	\$ 1,230,984
August	\$ 1,353,788	\$ 1,259,631	\$ 1,052,466	\$ 1,185,849	\$ 1,293,779
September	\$ 1,561,749	\$ 1,632,334	\$ 1,371,956	\$ 1,449,813	\$ 1,530,424
October	\$ 1,388,598	\$ 1,386,860	\$ 1,140,095	\$ 1,233,074	\$ 1,300,052
November	\$ 1,408,993	\$ 1,419,543	\$ 1,188,879	\$ 1,268,524	\$ 1,356,812
December	\$ 1,624,867	\$ 1,489,148	\$ 1,402,181	\$ 1,555,061	\$ 1,536,217
January	\$ 1,837,297	\$ 1,575,265	\$ 1,438,319	\$ 1,555,438	\$ 1,566,803
February	\$ 965,846	\$ 629,448	\$ 567,251	\$ 715,277	\$ 765,206
March	\$ 1,155,087	\$ 987,986	\$ 998,239	\$ 1,105,278	\$ 1,160,222
April	\$ 1,761,180	\$ 1,399,047	\$ 1,340,542	\$ 1,375,573	\$ 1,527,561
May	\$ 1,473,892	\$ 1,262,138	\$ 1,186,660	\$ 1,215,773	\$ 1,241,816
June	\$ 1,618,879	\$ 1,364,350	\$ 1,415,998	\$ 1,503,491	\$ 1,542,660

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

Table 34**Actual Department of Revenue Spending by Funding Source (Thousands)**

	FY2008	FY2009	FY2010	FY2011	FY2012
Other Funds	\$ 4,164	\$ 18,033	\$ 17,940	\$ 28,868	\$ 32,283
Collection Fees	\$ 10,039	\$ 10,299	\$ 11,226	\$ 8,648	\$ 16,809
Modernization	\$ -	\$ -	\$ -	\$ -	\$ -
State Funds	\$ 114,545	\$ 114,448	\$ 96,227	\$ 77,859	\$ 133,623

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

Table 35.1**Changes in Major State Tax Revenues (Millions) - Collections**

	FY2008	FY2009	FY2010	FY2011	FY2012
Net Revenue Collections	\$ 17,460	\$ 15,619	\$ 14,199	\$ 15,310	\$ 16,052
General Sales and Use Tax	\$ 5,781	\$ 5,343	\$ 4,779	\$ 5,098	\$ 5,330
Motor Fuel Tax	\$ 473	\$ 438	\$ 443	\$ 441	\$ 432
Prepaid Motor Fuel Sales Tax	\$ 538	\$ 423	\$ 385	\$ 480	\$ 573
Individual Income Tax	\$ 8,889	\$ 7,801	\$ 7,022	\$ 7,659	\$ 8,143
Corporate Tax	\$ 943	\$ 695	\$ 685	\$ 671	\$ 590
Liquor, Beer, and Wine Tax	\$ 165	\$ 167	\$ 168	\$ 159	\$ 174
Cigar and Cigarette Tax	\$ 240	\$ 230	\$ 227	\$ 229	\$ 227
Motor Vehicle Fees ⁽¹⁾	\$ 296	\$ 287	\$ 285	\$ 295	\$ 308
Other Revenues	\$ 135	\$ 235	\$ 205	\$ 278	\$ 276

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 35.2

Changes in Major State Tax Revenues - Percentage and Absolute Changes

	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12
Percentage Changes					
Net Revenue Collections	-1.02%	-10.54%	-9.09%	7.82%	4.8%
General Sales and Use Tax	-2.28%	-7.58%	-10.56%	6.68%	4.6%
Motor Fuel Tax	-4.06%	-7.40%	1.14%	-0.45%	-2.2%
Prepaid Motor Fuel Sales Tax	20.63%	-21.38%	-8.98%	24.68%	19.4%
Individual Income Tax	0.77%	-12.24%	-9.99%	9.07%	6.3%
Corporate Tax	-7.28%	-26.30%	-1.44%	-2.04%	-12.1%
Liquor, Beer, and Wine Tax	-9.34%	1.21%	0.60%	-5.36%	9.1%
Cigar and Cigarette Tax	-1.23%	-4.17%	-1.30%	0.88%	-0.7%
Motor Vehicle Fees ⁽ⁱ⁾	2.07%	-3.04%	-0.70%	3.51%	4.2%
Other Revenues	-41.81%	74.07%	-12.77%	35.61%	-0.7%
Absolute Changes					
Net Revenue Collections	\$ (180)	\$ (1,841)	\$ (1,420)	\$ 1,111	\$ 742
General Sales and Use Tax	\$ (135)	\$ (438)	\$ (564)	\$ 319	\$ 232
Motor Fuel Tax	\$ (20)	\$ (35)	\$ 5	\$ (2)	\$ (10)
Prepaid Motor Fuel Sale Tax	\$ 92	\$ (115)	\$ (38)	\$ 95	\$ 93
Individual Income Tax	\$ 68	\$ (1,088)	\$ (779)	\$ 637	\$ 484
Corporate Tax	\$ (74)	\$ (248)	\$ (10)	\$ (14)	\$ (81)
Liquor, Beer, and Wine Tax	\$ (17)	\$ 2	\$ 1	\$ (9)	\$ 15
Cigar and Cigarette Tax	\$ (3)	\$ (10)	\$ (3)	\$ 2	\$ (2)
Motor Vehicle Fees ⁽ⁱ⁾	\$ 6	\$ (9)	\$ (2)	\$ 10	\$ 13
Other Revenues	\$ (97)	\$ 100	\$ (30)	\$ 73	\$ (2)

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 36

Revenue Collections (Thousands)

	FY2008	FY2009	FY2010	FY2011	FY2012
Corporate Tax					
Corporate Net Worth Tax ⁽ⁱ⁾⁽ⁱⁱ⁾	\$ 41,733	\$ 30,944	\$ 41,725	\$ 31,003	\$ 30,174
Corporate Income Tax	\$ 1,048,669	\$ 881,267	\$ 827,680	\$ 857,668	\$ 856,468
Corporate Income Tax Refunds ⁽ⁱⁱⁱ⁾	\$ (163,789)	\$ (234,219)	\$ (199,198)	\$ (244,431)	\$ (323,008)
Financial Institution Business Occupation Tax ^(iv)	\$ 16,429	\$ 16,722	\$ 14,556	\$ 26,932	\$ 26,272
Total Corporate Tax	\$ 943,042	\$ 694,714	\$ 684,763	\$ 671,172	\$ 589,906
Individual Tax					
Individual Tax Returns	\$ 719,081	\$ 521,716	\$ 472,418	\$ 467,608	\$ 571,033
Individual Income Tax Assessments	\$ 208,527	\$ 145,918	\$ 156,681	\$ 137,621	\$ 142,750
Individual Estimated Payments	\$ 1,434,783	\$ 996,155	\$ 723,542	\$ 807,712	\$ 730,999
Individual Withholding	\$ 8,400,700	\$ 8,132,199	\$ 8,014,530	\$ 8,335,632	\$ 8,640,857
Non-Resident Composite Income Tax	\$ 75,654	\$ 71,454	\$ 99,153	\$ 142,610	\$ 146,742
Estimate Non-Resident Composite Income Tax	\$ (55)	\$ -	\$ -	\$ -	\$ -
Individual Income Tax Refunds ^(v)	\$ (2,031,471)	\$ (2,081,539)	\$ (2,449,123)	\$ (2,242,299)	\$ (2,098,295)
Fiduciary	\$ 38,257	\$ 15,282	\$ 4,654	\$ 10,069	\$ 8,606
Total Individual Tax	\$ 8,845,476	\$ 7,801,185	\$ 7,021,855	\$ 7,658,953	\$ 8,142,692

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 net worth 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.

^(v) 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 36 Continued
Revenue Collections (Thousands)

	FY2008	FY2009	FY2010	FY2011	FY2012
Other Taxes					
Estate Tax ^(vi)	\$ 12	\$ 83	\$ -	\$ -	\$ 28
Property Tax	\$ 81,218	\$ 82,764	\$ 85,744	\$ 76,286	\$ 67,417
Sales and Use Taxes - Gross	\$ 10,693,537	\$ 9,752,210	\$ 9,198,072	\$ 9,618,527	\$ 10,080,239
Local Distributions	\$ (4,831,802)	\$ (4,359,855)	\$ (4,356,688)	\$ (4,407,612)	\$ (4,622,932)
Sales Tax Refunds/ Adjustments	\$ (80,868)	\$ (49,786)	\$ (62,572)	\$ (112,777)	\$ (126,960)
Prepaid Motor Fuel Tax	\$ 538,156	\$ 422,827	\$ 385,241	\$ 479,881	\$ 573,047
Motor Fuel Excise Tax	\$ 473,046	\$ 438,329	\$ 443,386	\$ 441,189	\$ 431,564
Malt Beverage Excise Tax	\$ 88,251	\$ 87,814	\$ 85,175	\$ 83,205	\$ 84,846
Liquor Excise Tax	\$ 47,593	\$ 49,467	\$ 50,561	\$ 50,245	\$ 53,665
Wine Excise Tax	\$ 28,872	\$ 29,338	\$ 32,065	\$ 31,879	\$ 35,124
Tobacco Taxes	\$ 239,619	\$ 229,673	\$ 226,810	\$ 222,161	\$ 227,123
Motor Vehicle - Tag, Title, Fees	\$ 295,568	\$ 287,528	\$ 285,237	\$ 295,338	\$ 308,171
Total Other Taxes	\$ 7,573,202	\$ 6,970,392	\$ 6,373,031	\$ 6,778,322	\$ 7,111,332
Business License Fees					
Malt Beverage Licenses	\$ 594	\$ 550	\$ 518	\$ 561	\$ 129
Liquor Licenses	\$ 933	\$ 969	\$ 905	\$ 1,242	\$ 885
Wine Licenses	\$ 535	\$ 516	\$ 479	\$ 625	\$ 179
Tobacco Licenses	\$ 16	\$ 15	\$ 18	\$ 21	\$ 20
Coin Operated Amusement Machines	\$ 1,852	\$ 1,926	\$ 1,974	\$ 12,855	\$ 9,417
Total Business License Fees	\$ 3,930	\$ 3,976	\$ 3,894	\$ 15,304	\$ 10,630

Note: ^(vi) 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 36 Continued
Revenue Collections (Thousands)

	FY2008	FY2009	FY2010	FY2011	FY2012
Earnings - General Government					
Real Estate Transfer Tax Collection Costs	\$ 362	\$ 267	\$ 201	\$ 200	\$ 219
Railroad Equipment Car Tax Collection Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax Checkoffs Collection Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Out of State Contractors	\$ 7	\$ 2	\$ -	\$ 2	\$ 2
Liquor Pre-License Investigation Fees	\$ 69	\$ 104	\$ 86	\$ 74	\$ 68
Public Service Commission Fees	\$ -	\$ 1,050	\$ 1,052	\$ 1,056	\$ 1,048
Total Earnings - General Government	\$ 438	\$ 1,423	\$ 1,339	\$ 1,331	\$ 1,337
Other Fees					
Fines and Penalties - Motor Carrier Citations	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and Penalties - Tobacco Citations	\$ 5	\$ 577	\$ 407	\$ 234	\$ 2
Fines and Penalties - Alcohol Citations	\$ 251	\$ 62	\$ 14	\$ 233	\$ 74
Forfeitures - Alcohol and Tobacco	\$ 257	\$ -	\$ -	\$ 636	\$ -
Unclaimed Property	\$ 76,433	\$ 86,150	\$ 91,430	\$ 84,033	\$ 88,221
Motor Vehicle Licenses and Permits	\$ 494	\$ 337	\$ 628	\$ 2,099	\$ 4,096
Penalties and Interest - Property Tax	\$ 226	\$ 341	\$ 485	\$ 538	\$ 465
Penalties and Interest - FiFa	\$ 23,234	\$ 16,190	\$ 11,406	\$ 15,154	\$ 5,153
Penalties & Interest - Individual Income Tax	N/A	N/A	N/A	\$ 73,378	\$ 68,773

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

Table 36 Continued
Revenue Collections (Thousands)

	FY2008	FY2009	FY2010	FY2011	FY2012
Other Fees Continued					
Penalties & Interest - Sales & Use Tax	N/A	N/A	N/A	\$ 47,832	\$ 53,318
Penalties & Interest - Corporate Income Tax	N/A	N/A	N/A	\$ 7,883	\$ 6,891
Penalties and Interest - Motor Fuel	\$ 880	\$ 329	\$ 328	\$ 92	\$ 683
Penalties and Interest - Alcoholic Beverages	\$ 36	\$ 27	\$ 41	\$ 53	\$ 30
Penalties and Interest - Cigarette	\$ -	\$ -	\$ -	\$ 35	\$ 74
Delinquent Tax Collections Fees	\$ (11,805)	\$ (9,135)	\$ (12,343)	\$ (11,974)	\$ (16,965)
Motor Vehicle Tags and Titles	\$ -	\$ -	\$ -	\$ -	\$ -
Unallocated Tax	\$ (7,653)	\$ 51,465	\$ 10,820	\$ (33,647)	\$ (16,622)
Unallocated Fees	\$ 1,413	\$ 1,008	\$ 659	\$ 1,673	\$ 2,436
Other	\$ -	\$ -	\$ 10,069	\$ (2,921)	\$ -
Total Other Fees	\$ 83,771	\$ 147,351	\$ 113,944	\$ 185,331	\$ 196,629
Total Taxes					
Corporate Tax	\$ 943,042	\$ 694,714	\$ 684,761	\$ 671,172	\$ 589,906
Individual Tax	\$ 8,845,476	\$ 7,801,185	\$ 7,021,855	\$ 7,658,953	\$ 8,142,692
Other Taxes	\$ 7,573,202	\$ 6,970,392	\$ 6,373,031	\$ 6,778,322	\$ 7,111,332
Total Taxes	\$ 17,361,720	\$ 15,466,291	\$ 14,079,647	\$ 15,108,447	\$ 15,843,930

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

Table 36 Continued
Revenue Collections (Thousands)

	FY2008	FY2009	FY2010	FY2011	FY2012
Total Funds and Other Fees					
Business License Fees	\$ 3,930	\$ 3,976	\$ 3,894	\$ 15,304	\$ 10,630
Earnings - General Government	\$ 438	\$ 1,423	\$ 1,339	\$ 1,331	\$ 1,337
Other Fees	\$ 83,771	\$ 147,351	\$ 113,944	\$ 185,331	\$ 196,629
Total Funds and Other Fees	\$ 88,139	\$ 152,750	\$ 119,177	\$ 201,966	\$ 208,596
Total Revenue Collections					
Total Revenue Collections	\$ 17,449,859	\$ 15,619,041	\$ 14,198,824	\$ 15,310,413	\$ 16,052,526

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

Table 37
Trends in Georgia's State Tax Revenues by Major Sources (Unaudited and Millions)

	FY2008	FY2009	FY2010	FY2011	FY2012
Department of Revenue	\$ 17,450	\$ 15,619	\$ 14,199	\$ 15,310	\$ 16,053
Other Agencies	\$ 348	\$ 314	\$ 274	\$ 361	\$ 309
Grand Total	\$ 17,798	\$ 15,933	\$ 14,473	\$ 15,671	\$ 16,362
General Sales and Use	\$ 5,781	\$ 5,343	\$ 4,779	\$ 5,098	\$ 5,330
Selective Sales Taxes ⁽¹⁾	\$ 877	\$ 835	\$ 838	\$ 829	\$ 832
Individual Income Taxes	\$ 8,889	\$ 7,801	\$ 7,022	\$ 7,659	\$ 8,143
Other Taxes or Fees	\$ 1,903	\$ 1,640	\$ 1,560	\$ 1,724	\$ 1,748
Contribution of Department of Revenue to Total State Revenue	98.0%	98.0%	98.1%	97.7%	98.1%
Contribution of Other Agencies Total State Revenue	2.0%	2.0%	1.9%	2.3%	1.9%

Note: The figures above have been restated.

⁽¹⁾ Selective Sales Taxes are made up of Motor Fuel Excise, Tobacco Excise and Alcoholic Beverage 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 Analysis for Enacted Legislation

Administrative

HB 100 (Numerous Sections) This bill creates the Georgia Tax Tribunal which is an independent and autonomous division within the Office of State Administrative Hearings operating under the sole direction of the chief tribunal judge. The Tribunal will also have a small claims division. Although appeals to the Office of State Administrative Hearings that were previously provided pursuant to O.C.G.A. § 50-13-12 are eliminated, the taxpayer will retain the option of appealing directly to Superior Court instead of the Georgia Tax Tribunal. Petitions for appeal of Tribunal decisions will be heard by the Superior Court of Fulton County, sitting as a reviewing court.

Taxpayers can file petitions in the Georgia Tax Tribunal beginning January 1, 2013.

House Bill 100 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127645.pdf>

HB 846 (O.C.G.A. §§48-2-15.2, 48-2-55, and 48-3-7) Section 1 authorizes the publication of redacted letter rulings, effective for letter rulings requested after May 1, 2012. Section 2 of the bill modernizes the provisions governing the Commissioner's levy and sale of personal property. Section 3 of the bill authorizes the commissioner to electronically store, retrieve, and transmit tax executions.

House Bill 846 became effective upon its approval by the Governor on May 1, 2012.

House Bill 846 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127246.pdf>

SB 428 (O.C.G.A. § 50-13-4) This bill provides that every agency shall submit a report concerning federal government mandates that require agency promulgation of rules and regulations as opposed to state legislative action. Additionally, if duplication of state and federal regulations is involved, that fact must be included in the report. The report is to be provided by each agency to the Governor, the Secretary of State, and to other state officials as listed in the bill.

Senate Bill 428 is effective July 1, 2012.

Senate Bill 428 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127870.pdf>

Alcohol, Tobacco, and Coin Operated Amusement Machines

HB 472 (O.C.G.A. §§ 3-1-2, 3-5-36) This bill modifies the definition of "brewpub" such that in determining whether an eating establishment qualifies as a brewpub due to its percentage of sales from food and beverages respectively, barrels of beer sold to licensed wholesale dealers for distribution to retailers and

retail consumption dealers are not included when determining the total annual gross food and beverage sales for purposes of the 50% food requirement. This bill also changes certain provisions related to brewpubs by increasing the annual manufacture limitation from 5,000 barrels to 10,000 barrels, increasing the maximum annual amount of barrels that may be sold to a wholesaler from 500 barrels to 5,000 barrels, and removing the limitation that beer is to be sold on the premises at retail solely in draft form.

House Bill 472 is effective on July 1, 2012.

House Bill 472 can be viewed at the following link:

http://www1.legis.ga.gov/legis/2011_12/pdf/hb472.pdf

HB 514 (O.C.G.A § 3-4-180) This bill authorizes the commissioner to issue annual permits to licensed distillers for educational and promotional tours which may include free tastings of samples of distilled spirits. The bill restricts the free tastings to no more than one sample of one-half ounce of distilled spirits per person per calendar day, requires that the tastings be held in a designated tasting area on the premises of the distiller, and requires that all open bottles must be visible at all times.

House Bill 514 is effective on July 1, 2012.

House Bill 514 can be viewed at the following link:

http://www1.legis.ga.gov/legis/2011_12/pdf/hb514.pdf

HB 1066 (Numerous Sections) This bill changes certain provisions for alcohol regulation and alcoholic beverage licenses. Beginning on July 1, 2013, licenses for retailers and retail dealers will be issued for a 12 month period on a staggered renewal basis instead of a calendar year basis. The renewal applications must be made between 60 to 90 days prior to the license expiration date. The bill further provides that any distilled spirits sold, possessed, or bought from anyone other than a wholesale dealer are considered contraband and will be seized. Additionally, the bill repeals the tax bond requirement for retail consumption dealers and clarifies that an annual occupational license tax is imposed on each place of business. The bill also allows the Commissioner to issue special event use permits for the sale of alcoholic beverages for events that would otherwise require a retailer or retail dealer's license, and provides for occupational license taxes to be imposed on the special event use permits.

House Bill 1066 is effective on July 1, 2012.

House Bill 1066 can be viewed at the following link:

http://www1.legis.ga.gov/legis/2011_12/pdf/hb1066.pdf

HB 1071 (Numerous Sections) This bill changes certain provisions for tobacco regulation and licensing. The bill defines a "little cigar" as any cigar weighing not more than three pounds per thousand. The bill imposes tobacco excise taxes on any dealer or distributor (instead of the current imposition only on distributors) upon the first transaction within Georgia, whether or not it involves the ultimate purchaser

or consumer. The bill further provides that tobacco products cannot be received, sold, or shipped into Georgia unless they were lawfully obtained from a person properly licensed under Georgia law or from an importer with a valid permit issued under federal law.

Section 3 prescribes an annual renewal period for a tobacco license with a \$10 annual license renewal fee for a manufacturer, importer, distributor, or dealer license. This is in addition to the current \$250 first year registration fee imposed on new manufacturing, importing, or distributing businesses. This section also adds language that license renewal applications must be filed in the 30 day period prior to the license's expiration date.

The bill further provides that any dealer with an alcohol license can arrange to have both their tobacco and alcohol licenses annually renewed at the same time.

Section 5 allows records pertaining to the manufacture, production, and purchase of tobacco products to be kept electronically. This section also provides that invoices sufficient to cover current inventories at a licensed location must be maintained at that licensed location and made available for immediate inspection. All other records may be kept at a location other than the licensed location but shall be provided for inspection within two days upon a request by the commissioner or his authorized agent. The bill expands penalties for tax evasion based on the volume of tobacco in question. Finally, the bill increases certain existing fines and imposes additional fines and penalties for various unlawful activities related to the sale of tobacco.

House Bill 1071 is effective on January 1, 2013.

House Bill 1071 can be viewed at the following link:
<http://www.legis.ga.gov/Legislation/20112012/127655.pdf>

SB 114 (O.C.G.A. §§ 3-4-24, 3-4-24.1) This bill provides for the issuance of a manufacturer's or distiller's license to a fruit grower for the manufacture of distilled spirits in any county or municipality that has approved either the package sale of distilled spirits or the sale of distilled spirits by the drink. The bill also provides that a licensee may not sell or transfer distilled spirits or alcohol to any person not holding an importer, broker, or wholesaler license. Further, the bill provides that a licensee may provide educational and promotional tours. Finally, this bill authorizes the Commissioner to issue licenses for the manufacture of distilled spirits from agricultural products other than perishable fruits grown in Georgia. Such authorization may be subject to further state and local restrictions.

Senate Bill 114 is effective on July 1, 2012.

Senate Bill 114 can be viewed at the following link:
<http://www.legis.ga.gov/Legislation/20112012/127606.pdf>

SB 431 (O.C.G.A. § 10-1-393) This bill provides that, with certain exceptions, any promotion involving an element of chance which involves the playing of a game on a computer, mechanical device, or electronic device at a place of business in Georgia will be considered an unlawful lottery. Section 2 expands the definition of lottery to include certain instances of playing a no skill game or certain instances of games played by lot or in a finite pool on a computer, mechanical device, or electronic device for a cash or noncash prize. Section 2 also provides, however, that a lottery does not include a promotion, contest, or sweepstakes conducted by certain corporate entities. Section 3 clarifies the definition of a Class A coin operated amusement machine, providing that it cannot allow a successful player to carry points in a play over to any subsequent play. Section 3 also further specifies the types of rewards that may be provided in Class A and Class B coin operated amusement machines. Finally, Section 4 grants the governing authority of any county or municipal corporation the authority to enact and enforce certain ordinances for coin operated amusement machines in addition to the state regulatory provisions.

Senate Bill 431 became effective upon its approval by the Governor on May 2, 2012.

Senate Bill 431 can be viewed at the following link:

http://www1.legis.ga.gov/legis/2011_12/pdf/sb431.pdf.

Income Tax

HB 386 (O.C.G.A. §§48-7-26, 48-7-27, and 48-7-29.12) The income tax portions of this bill provide as follows:

Section 2-1 amends Code Section 48-7-26 by raising the personal exemption for married taxpayers filing a joint return from \$5,400 to \$7,400 and for a married taxpayer filing a separate return from \$2,700 to \$3,700.

Section 2-2 caps the retirement exclusion at \$65,000 for 2012 and later for a taxpayer who is age 65 or more (it was previously slated to gradually rise to an unlimited amount by tax year 2016 for a taxpayer who is age 65 or more).

Section 3-1 amends Code Section 48-7-29.12 (conservation tax credit):

- Specifies that for each application for certification, DNR shall require submission of an appraisal of the qualified donation by the taxpayer along with a nonrefundable \$5,000 application fee; provided, however, that the nonrefundable application fee for property donated to the state shall be 1 percent of the total value of the donation, unless such donation is being made to qualify the state for a federal or state grant.
- Specifies that appraisals received by DNR shall be forwarded to the State Properties Commission for review. The State Properties Commission shall approve the appraisal amount submitted or recommend a lower amount based on its review and inform DNR of its

determination. Upon receipt of the State Properties Commission's determination, DNR may proceed with the certification process.

- Specifies that "fair market value" is as determined by the State Properties Commission. Current law states that fair market value means the value of the donated property established by a property appraisal or appraisals meeting the requirements of Section 170 of Title 26 of the United States Code, to be submitted in such manner as the Commissioner may by regulation require.
- Requires the taxpayer to file a copy of the State Property Commission's determination with their tax return to claim the credit.
- Changes the definition of "qualified donation" to specify that beginning on January 1, 2014, the bona fide charitable nonprofit organization must be accredited by the Land Trust Accreditation Commission; to specify that the qualified donation must be for use in a manner consistent with at least two conservation purposes which are now defined in the law; and to eliminate the requirement that the conservation easement must meet the requirements under paragraph (4) of Code Section 12-6A-2.
- Changes the per property credit limitation for partners in a partnership from \$1 million to \$500,000 (note the per taxpayer limitations still apply).
- Requires that the certification issued by the Department of Natural Resources (DNR) specify that the donated property meets certain additional requirements which are now specified in the law.
- Provides that the appraisal required shall be a full narrative appraisal and include:
 - A certification page, as established by the Uniform Standards of Professional Appraisal Practice, signed by the appraiser; and
 - An affidavit signed by the appraiser which includes a statement specifying:
 - The value of the unencumbered property, the total value of the qualified donation in gross, and an accompanying statement identifying the methods used to determine such values;
 - Whether a subdivision analysis was used in the appraisal;
 - Whether the landowner or related persons own any other property, the value of which is increased as a result of the donation; and
 - That the appraiser is certified pursuant to Chapter 39A of Title 43.
- Specifies that a final determination by DNR or the State Properties Commission shall be subject to review and appeal under Chapter 13 of Title 50, the Georgia Administrative Procedure Act.
- Changes the qualified donation limitation from stating that only one qualified donation may be made with respect to any real property that was, in the year prior to donation, within the same tax

parcel of record, to stating that only one qualified donation may be made with respect to any real property that was, in the five years prior to the donation, within the same tax parcel of record (but retains the exception for a donation by a person who is not a related person with respect to any prior eligible donors of any portion of such tax parcel).

- Provides any tax credits earned by a taxpayer in a taxable year beginning on or after January 1, 2013, previously claimed and not used, may be transferred or sold in whole or in part by the taxpayer to another Georgia taxpayer but the transferor may make only a single transfer or sale of tax credits earned in a taxable year; however the transfer or sale may involve one or more transferees.
- Changes the penalty relating to an appraisal that has a substantial valuation misstatement.
- Specifies that no credit shall be allowed with respect to any amount deducted from taxable net income by the taxpayer as a charitable contribution.

The income tax portions of House Bill 386 will become effective on January 1, 2013 and are applicable to taxable years beginning on or after January 1, 2013.

House Bill 386 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/126282.pdf>

HB 729 (O.C.G.A. § 48-1-2) The income tax portion of this bill (Section 1) is applicable to taxable years beginning on or after January 1, 2011. With exceptions discussed below, the bill adopts the provisions of all federal laws related to the computation of Federal Adjusted Gross Income (Federal Taxable Income for non-individuals) that were enacted on or before January 1, 2012. For 2011, the I.R.C. Section 179 deduction is \$250,000 and the related phase out is \$800,000. For 2012, the I.R.C. Section 179 deduction decreases to \$139,000 and the related phase out is \$560,000. Georgia has not adopted the Section 179 deduction for certain real property.

Exceptions

Georgia has not adopted I.R.C. Section 168(k) (the 30%, 50% and 100% bonus depreciation rules) except for I.R.C. Section 168(k)(2)(A)(i) (the definition of qualified property), I.R.C. Section 168(k)(2)(D)(i) (exceptions to the definition of qualified property), and I.R.C. Section 168(k)(2)(E) (special rules for qualified property) and Georgia has not adopted I.R.C. Section 199 (federal deduction for income attributable to domestic production activities).

Georgia has also not adopted the following:

- The exclusion of \$2,400 of unemployment income for 2009. I.R.C. Section 85(c).

- Additional itemized deduction for the sales tax on the purchase of a new vehicle in 2009. I.R.C. Sections 164(a)(6) and 164(b)(6). Please note: Georgia also does not allow the increased standard deduction for sales tax on the purchase of a new vehicle in 2009 because Georgia has its own standard deduction.
- The election to increase the normal two year net operating loss carryback to 3, 4, or 5 years for tax years 2008 and 2009. I.R.C. Sections 172(b)(1)(H) and 810(b)(4).
- The transition rule that would allow a taxpayer to revoke a prior election to forego the net operating loss carryback period.
- Deferral of debt discharge income from reacquisitions of business debt at a discount in 2009 and 2010 which is federally deferred for up to five years, then included ratably over five years. I.R.C. Section 108(i).
- Modified rules for high yield original issue discount obligations. I.R.C. Sections 163(e)(5)(F) and 163(i)(1).
- New York Liberty Zone Benefits. I.R.C. Section 1400L.
- 50% first year depreciation for post 8/28/2006 Gulf Opportunity Zone property. I.R.C. Section 1400N(d)(1).
- 50% bonus depreciation for most tangible property and computer software bought after May 4, 2007 and placed in service in the Kansas Disaster Area. I.R.C. Section 1400N(d)(1).
- 50% bonus depreciation for “qualified reuse and recycling property”. I.R.C. Section 168(m).
- 50% bonus depreciation in connection with disasters federally declared after 2007. I.R.C. Section 168(n).
- Increased (\$8,000) first-year depreciation limit for passenger automobiles if the passenger automobile is “qualified property”. I.R.C. Section 168(k).
- 15 year straight-line cost recovery period for certain improvements to retail space. I.R.C. Sections 168(e)(3)(E)(ix), 168(e)(8), and 168(b)(3)(I).
- Modified rules relating to the 15 year straight-line cost recovery for qualified restaurant property (allowing buildings to now be included). I.R.C. Section 168(e)(7).
- 5 year depreciation life for most new farming machinery and equipment. I.R.C. Section 168(e)(3)(B)(vii).

- Special rules relating to Gulf Opportunity Zone public utility casualty losses. I.R.C. Section 1400N(j).
- 5 year carryback of NOLs attributable to Gulf Opportunity Zone losses. I.R.C. Section 1400N(k).
- 5 year carryback of NOLs incurred in the Kansas disaster area after May 3, 2007. I.R.C. Section 1400N(k).
- 5 year carryback of certain disaster losses. I.R.C. Sections 172(b)(1)(J) and 172(j).
- The election to deduct public utility property losses attributable to May 4, 2007 Kansas storms and tornadoes in the fifth tax year before the year of the loss. I.R.C. Section 1400N(o).
- Special rules relating to a financial institution being able to use ordinary gain or loss treatment for the sale or exchange of certain preferred stock after Dec. 31, 2007. I.R.C. Section 1221.
- Temporary tax relief provisions relating to the Midwestern disaster area. I.R.C. Sections 1400N(f) and 1400N(k).

The income tax portion of House Bill 729 became effective upon its approval by the Governor on May 1, 2012 and is applicable to taxable years beginning on or after January 1, 2011.

House Bill 729 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127603.pdf>

HB 808 (O.C.G.A. § 48-7-27) This bill provides an exclusion for disability income received by a disabled veteran who is a citizen and resident of Georgia to the extent the income is included in Federal Adjusted Gross Income. “Disabled veteran” means:

- Any wartime veteran who was discharged under honorable conditions and who has been adjudicated by the United States Department of Veterans Affairs as being at least 90 percent totally and permanently disabled and entitled to receive service connected benefits; or
- Any veteran who is receiving or who is entitled to receive a statutory award from the United States Department of Veterans Affairs for:
 1. Loss or permanent loss of use of one or both feet;
 2. Loss or permanent loss of use of one or both hands;
 3. Loss of sight in one or both eyes; or
 4. Permanent impairment of vision of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends on angular distance no greater than 20 degrees in the better eye.

House Bill 808 became effective upon its approval by the Governor on April 16, 2012 and is applicable to taxable years beginning on or after January 1, 2013.

House Bill 808 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127236.pdf>

HB 868 (O.C.G.A. §§ 48-7-40, 48-7-40.1, 48-7-40.12, 48-7-40.15, 48-7-40.17, and 48-7-40.24) This bill changes certain provisions regarding the following state income tax credits.

The bill amends Code Section 48-7-40 (job tax credit):

- Adds “the manufacturing of alternative energy products for use in solar, wind, battery, bioenergy, biofuel, and electric vehicle enterprises” and “biomedical manufacturing” to the definitions of a “business enterprise” and “existing business enterprise”.
- Changes the job creation requirement for a tier 1 county from five jobs to two jobs.
- Allows the existing business enterprise tax credit to be carried forward.
- Specifies that taxpayers that initially claimed this credit for any taxable year beginning before January 1, 2012 shall be governed, for purposes of all such credits claimed as well as any credits claimed in subsequent taxable years related to such initial claim, by this Code section as it was in effect for the taxable year in which the taxpayer made such initial claim.

The bill amends Code Section 48-7-40.1 (job tax credit for business enterprises in less developed areas):

- Adds “the manufacturing of alternative energy products for use in solar, wind, battery, bioenergy, biofuel, and electric vehicle enterprises” and “biomedical manufacturing” to the definition of a “business enterprise”.
- Specifies that taxpayers that initially claimed this credit for any taxable year beginning before January 1, 2012 shall be governed, for purposes of all such credits claimed as well as any credits claimed in subsequent taxable years related to such initial claim, by this Code section as it was in effect for the taxable year in which the taxpayer made such initial claim.

The bill amends Code Section 48-7-40.12 (research tax credit):

- Provides that where the amount of credit exceeds 50 percent of the business enterprise's remaining Georgia net income tax liability after all other credits have been applied in a taxable year, the excess credit can be used against payroll withholding.

The bill amends Code Section 48-7-40.15 (port activity tax credit):

- Changes the NAICS Code for broadcasting from 516 to 519 in the definition of “broadcasting”.
- Adds “the manufacturing of alternative energy products for use in solar, wind, battery, bioenergy, biofuel, and electric vehicle enterprises” and “biomedical manufacturing” to the definition of a “business enterprise”.
- Allows a business enterprise under Code Section 48-7-40.1 (job tax credit for business enterprises in less developed areas) to claim the port activity tax credit.

The bill amends Code Section 48-7-40.17 (quality jobs tax credit):

- Eliminates the requirement that a new quality job have no predetermined end date from the definition of “new quality job.”
- Specifies that taxpayers that initially claimed this credit for any taxable year beginning before January 1, 2012 shall be governed, for purposes of all such credits claimed as well as any credits claimed in subsequent taxable years related to such initial claim, by this Code section as it was in effect for the taxable year in which the taxpayer made such initial claim.

The bill amends Code Section 48-7-40.24 (mega tax credit):

- Clarifies that when there is a merger or acquisition of another company by a business enterprise whose application for a qualified project has been approved, the existing jobs in this state shall not be counted in calculating the job creation requirement and the credit calculation necessary to qualify for the tax credit. Only additional jobs added in this state that meet the requirements of this credit shall be counted for purposes of calculating the job creation requirement and the credit calculation.
- Adds to the definition of “job creation requirement” that if at the close of the sixth taxable year following the withholding start date a minimum of \$600 million in qualified investment property has been purchased or acquired by the business enterprise to be used with respect to a qualified project, the deadline for the job creation requirement shall be extended for an additional two-year period, and that if at the close of the eighth taxable year following the withholding start date a minimum of \$800 million in qualified investment property has been purchased or acquired by the business enterprise to be used with respect to a qualified project, the deadline for the job creation requirement shall be extended for an additional four year period after the sixth taxable year following the withholding start date.
- Extends the time frame in which a new full-time job must be created to qualify for the credit from the close of the seventh taxable year following the business enterprise's withholding start date to the close of the eighth taxable year following the withholding start date if the purchase

or acquisition of \$600 million in qualified investment property is made, or to the end of the tenth taxable year if the purchase or acquisition of \$800 million in qualified investment property is made.

- Extends the time frame for submission of the report in subparagraph (k) to coincide with the extended job creation requirement (described above).
- Changes the maximum number of new full-time employee jobs that can be created by any one project from 3,300 to 4,500.

House Bill 868 became effective upon its approval by the Governor on May 3, 2012 and is applicable to taxable years beginning on or after January 1, 2012.

House Bill 868 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/125427.pdf>

HB 965 (O.C.G.A. §§ 48-7-114 and 48-7-129) This bill makes the following changes:

Section 1 amends O.C.G.A. § 48-7-114(e) to provide that fiduciaries shall not be required to pay estimated tax with respect to any taxable year ending before the date two years after the date of the decedent's death in the case of:

1. The estate of such decedent; or
2. A testamentary trust as defined in IRC Section 6654(l)(2)(B).

Section 2 amends O.C.G.A. § 48-7-129, relating to nonresident withholding for partnerships, Subchapter 'S' corporations, and limited liability companies. Currently withholding is required on any monthly "distributions paid" and on annual "distributions credited but not paid". This bill changes the requirement such that withholding will only be required annually on the nonresident member's share of the taxable income sourced to this state, whether distributed or not. The payment is due on or before the due date (without extensions) for filing the income tax return for the entity.

House Bill 965 became effective upon its approval by the Governor on May 1, 2012. Section 2 is applicable to taxable years beginning on or after January 1, 2012.

House Bill 965 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127712.pdf>

HB 1027 (O.C.G.A. §§ 48-7-40.24 and 48-7-40.26) This bill makes the following changes:

Section 1 amends Code Section 48-7-40.24 (mega tax credit):

- Defines the term "affiliate".
- Includes the term "taxpayer", and adds the phrase "and its affiliates" to the definition of "business enterprise".

Section 2 amends Code Section 48-7-40.26 (film tax credit):

- Changes the definition of “multimarket commercial distribution” to specify that the term means “paid” commercial distribution.
- Includes expenditures (excluding license fees) incurred with Georgia companies for sound recordings and musical compositions in the definition of “production expenditures”.
- Eliminates the requirement that a travel agency or travel company must be “based” in Georgia from the definition of “production expenditures”; eliminates the requirement that an insurance agency or company must be “based” in Georgia from the definition of “production expenditures”.
- Specifies that the term “production expenditures” shall not include postproduction expenditures for footage shot outside of Georgia, marketing, story rights, or distribution, but shall not affect other qualified story rights; and specifies that payments to a loan-out company that have met their withholding tax obligations as newly specified in the law are included in the definition of “production expenditures”.
- Changes the definition of “qualified Georgia promotion” to specify that it includes a qualified movie production which includes a five-second long static or animated logo that promotes Georgia in the end credits before the below-the-line crew crawl for the life of the project and which includes a link to Georgia on the project's web page; and to specify that it includes a qualified TV production which includes an embedded five-second long Georgia promotion during each broadcast worldwide for the life of the project and which includes a link to Georgia on the project's web page. Defines the term “qualified interactive entertainment production company”. Changes the definition of “qualified production activities” to specify that commercials must be televised; to add a comma between “series” and “pilot”; to include video on demand, direct to DVD, digital platforms designed for the distribution of interactive games, and advertiser supported sites as part of multimarket commercial distribution; to eliminate corporations, live venues, the internet, or any other channel of exhibition from multimarket commercial distribution; and to specify that local interest programming, instructional videos, corporate videos, or projects not shot, recorded or originally created in Georgia shall not be included in the definition of “qualified production activities”.
- Adds to the definition of “state certified production” by providing that, in the instance of a “work for hire” in which one production company or qualified interactive entertainment production company hires another production company or qualified interactive entertainment production company to produce a project or contribute elements of a project for pay, the hired company shall be considered a service provider for the hiring company, and the hiring company shall be entitled to the film tax credit.
- Allows a qualified interactive entertainment production company to claim the film tax credit.

- Specifies that in lieu of the inclusion of the Georgia promotional logo, the production company or qualified interactive production company may offer alternative marketing opportunities to be evaluated by the Georgia Department of Economic Development (DECD) to ensure that they offer equal or greater promotional value to the state of Georgia.
- Provides that DECD shall prepare an annual report detailing the marketing opportunities it has approved and specifies what must be included in the report and when the report must be submitted.
- Specifies that in no event shall the aggregate amount of tax credits allowed for qualified interactive entertainment production companies and affiliates exceed \$25 million. The maximum credit for any qualified interactive entertainment production company and its affiliates shall be \$5 million.
- Provides that the Commissioner shall allow the tax credits for qualified interactive entertainment production companies on a first come, first served basis based on the date the credits are claimed. When the \$25 million cap is reached, the tax credit for qualified interactive entertainment production companies shall expire.

House Bill 1027 became effective upon its approval by the Governor on May 2, 2012. Section 1, amending the mega tax credit, is applicable to taxable years beginning on or after January 1, 2012. Section 2, amending the film tax credit, is applicable to taxable years beginning on or after January 1, 2013.

House Bill 1027 can be viewed at the following link:
<http://www.legis.ga.gov/Legislation/20112012/126949.pdf>

Intangible Recording Tax

HB 851 (O.C.G.A. § 48-6-73) This bill concerns reporting and distribution of intangible recording tax, which is administered at the county level in Georgia. It changes the rate of compensation for the collecting officer to a statewide uniform rate of 6 percent. If the collecting officer is on a salary, however, then the 6 percent commission shall be paid into the county treasury and become county property. It deletes the former provision that in counties where the population is more than 650,000 according to the U.S. decennial census of 2000 or any future census, the compensation allowed shall be 4 percent.

House Bill 851 became effective upon its approval by the Governor on May 1, 2012.

House Bill 851 can be viewed at the following link:
<http://www.legis.ga.gov/Legislation/20112012/127704.pdf>

Motor Fuel

HB 743 (O.C.G.A §§ 48-9-3, 48-8-3) The motor fuel tax provisions of this bill extend the motor fuel tax exemption for public mass transit vehicles which are owned by public transportation systems and vehicles operated by a public campus transportation system through June 30, 2015.

The motor fuel tax provisions of House Bill 743 are effective on July 1, 2012.

House Bill 743 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127719.pdf>

Motor Vehicle

HB 386 (O.C.G.A. § 48-5B-1) The motor vehicle portions of this bill provide as follows:

- For motor vehicles titled in Georgia on or after March 1, 2013, this bill will:
 - Exempt purchases of such vehicles from Georgia sales tax.
 - Exempt such vehicles from annual ad valorem taxes on motor vehicles.
 - Impose a new one-time state and local title ad valorem tax fee (the “New Title Fee”).
- The combined state and local rate of the New Title Fee will be:
 - 6.5% of the statutory fair market value in 2013;
 - 6.75% of the statutory fair market value in 2014;
 - 7.0% of the statutory fair market value in 2015 and thereafter unless adjusted upward to account for revenue shortfalls.
 - In 2016, 2018, and 2022, if a state revenue shortfall has occurred, the rate may be increased by a percentage necessary to offset the shortfall.
 - Under no circumstance can the rate exceed 9.0% of the statutory fair market value.
- The New Title Fee is applicable to “casual sales” between private citizens and is collected when the vehicle is titled in the name of the new owner.
- The New Title Fee is paid to the county where the purchaser is a resident.
- To avoid penalties, purchasers on or after March 1, 2013 must submit within 30 days from the date of purchase:
 - An application for certificate of title; and
 - Payment of any state and local title ad valorem tax fees.

- A dealership may, on behalf of the purchaser, file the application for title and submit any necessary payments to the county; a dealer providing this service must submit the application and payment within 10 days of the date of purchase.
- The proceeds from the New Title Fee will be distributed to local authorities, school boards, and the State in accordance with specific statutory requirements.
- A purchaser of a motor vehicle in this state for which a title was issued on or after January 1, 2012 but before March 1, 2013 may opt into the new system, thereby becoming exempt from annual ad valorem tax.
 - The “opt in” must be done on or after March 1, 2013, but before January 1, 2014.
 - Any sales tax that was paid at the time of purchase and any ad valorem tax paid will be credited against the New Title Fee. If the sales tax paid plus any ad valorem tax paid is lower than the amount of the New Title Fee, the difference will be due. However, if the sales tax paid plus any ad valorem tax paid is greater than the amount of the New Title Fee, the difference will not be refunded.
- Upon the death of an owner of a motor vehicle, the deceased's immediate family members (spouse, parent, child, sibling, grandparent, or grandchild) who inherit a motor vehicle that was subject to the old annual ad valorem tax system and that has not been subject to the New Title Fee can remain on the old annual ad valorem tax system, or the family member can instead opt to pay the New Title Fee. If the family member opts to pay the New Title Fee, the vehicle will no longer be subject to the old annual ad valorem tax system. The New Title Fee, if elected, will be assessed at the full rate in effect at the time the title is transferred.
- Immediate family members who inherit a motor vehicle for which a New Title Fee was paid by the deceased owner will pay a New Title Fee at a reduced rate of one-half percent of the fair market value at the time the title is transferred.
- A vehicle which was subject to the old annual ad valorem tax system and that has not been subject to the New Title Fee can be transferred between immediate family members with the old annual ad valorem tax system remaining in place. However, the immediate family member receiving the vehicle can instead opt to pay the New Title Fee. If elected, the New Title Fee will be assessed at the full rate in effect at the time the title is transferred.
- Vehicles for which a New Title Fee has already been paid can be transferred to an immediate family member of the current owner at a reduced New Title Fee rate of one-half percent of the fair market value of the vehicle at the time the title is transferred.
- Disabled veterans who were exempt from sales tax on vehicle purchases prior to the establishment of the New Title Fee will also be exempt from the New Title Fee.

- Motor vehicles subject to the New Title Fee will still be subject to annual registration renewal requirements (with issuance of the annual tag decal) with payment of the nominal registration renewal fee.

The motor vehicle portion of House Bill 386 will become effective on March 1, 2013.

House Bill 386 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/126282.pdf>

HB 732 (Numerous Sections) This bill concerns transporter, veteran, military, and special license plates. It allows for a transporter license plate to be issued to trailer manufacturers and dealers. Additionally, the bill provides that the disabled veteran license plate can display the international wheelchair symbol, and that active and reserve duty members of the armed forces who have received certain awards and medals are eligible to apply for certain special license plates. Section 6 creates a new special license plate, with fees to be shared by the Georgia Prostate Cancer Coalition, the Joan Gaeta Lung Cancer Fund, and the Georgia Nurses Foundation. It also removes fees previously imposed for the special license plate for Certified Firefighters.

House Bill 732 is effective on July 1, 2012.

House Bill 732 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127725.pdf>

HB 795 (O.C.G.A. §§ 40-1-1, 40-7-3, and 40-8-91.1) This bill clarifies the definitions used for “all-terrain vehicles”, “recreational off-highway vehicles”, and “off-road vehicles” to make such definitions consistent with industry standards.

House Bill 795 became effective upon its approval by the Governor on May 1, 2012.

House Bill 795 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127062.pdf>

HB 865 (Numerous Sections) This bill provides for regulation and enforcement with respect to motor carriers and limousine carriers by the Department of Public Safety. This was previously the responsibility of the Georgia Public Service Commission. The bill conforms certain definitions to those used in various other existing state laws. The bill also sets forth a registration fee schedule, insurance requirements, and a declaration of agent requirement for out-of-state carriers.

This bill further mandates that after January 1, 2013, security interest holders and lien holders will receive notice of recordings of security interests and liens electronically. This requirement may be phased in based on criteria designated by the Commissioner of the Department of Revenue through rules and regulations.

House Bill 865 is effective on July 1, 2012.

House Bill 865 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127732.pdf>

HB 872 (O.C.G.A. §§ 40-3-36, 40-3-56) This bill regulates the purchase and sale of scrap metals by secondary metal recyclers, scrap metal processors, and used motor vehicle parts dealers. For vehicle transactions for models over 12 years old, it requires secondary metal recyclers, scrap metal processors, and used motor vehicle parts dealers to verify that the vehicle is not subject to a security interest or lien. The holder of a security interest or lien is required to execute a release within 10 days to the Commissioner and the owner. For vehicles more than 12 model years old, any security interest or lien shall be considered satisfied after four years from date of issuance of a title on which such security interest or lien is listed.

The above provisions of House Bill 872 are effective on July 1, 2012.

House Bill 872 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127780.pdf>

HB 900 (O.C.G.A. § 40-3-36) This bill permits the cancellation of the title and registration of a trailer that is more than 12 model years old and is worth \$1,700 or less.

House Bill 900 is effective on July 1, 2012.

House Bill 900 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127709.pdf>

HB 985 (O.C.G.A. §§ 40-2-8, 40-2-20, 40-2-74.1, and 40-5-2) Section 1 allows a dealer to apply to a County Tag Agent for an extension of time for a temporary permit, and eliminates the requirement that tag agents collect and destroy temporary permits after their expiration. Section 2 provides that a County Tag Agent shall grant an extension of time for the registration of a motor vehicle when a title has not been issued due to a security interest holder failing to timely release a security interest under O.C.G.A. § 40-3-56. Section 4 allows the Commissioner to receive certain motor vehicle information for fraud detection and prevention purposes.

House Bill 985 is effective on July 1, 2012.

House Bill 985 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/126292.pdf>

SB 293 (O.C.G.A. §§ 40-2-9, 40-2-31, 40-2-60.1) This bill states that the Department must provide a place for an authorized decal on all license plates. Authorized decals include an "In God We Trust" decal or a county name label. The "In God We Trust" decal and county name labels are to be issued at no cost.

Senate Bill 293 is effective on July 1, 2012.

Senate Bill 293 can be viewed at this link:

<http://www.legis.ga.gov/Legislation/20112012/127887.pdf>

SB 473 (O.C.G.A. § 40-2-84) This bill expands eligibility for the Purple Heart license plate to members of the active duty and reserve duty armed forces who are still serving on active duty after being awarded the Purple Heart citation.

Senate Bill 473 is effective on July 1, 2012.

Senate Bill 473 can be viewed at this link:

<http://www.legis.ga.gov/Legislation/20112012/126988.pdf>

Property

HB 48 (O.C.G.A § 48-5-48.2) This bill adds a second level to the existing “Freeport exemption” for ad valorem taxation. The Level 2 Freeport exemption covers goods, wares, and merchandise of every character and kind constituting the inventory of a business which would not otherwise qualify for a Level 1 Freeport exemption. The Level 2 exemption is structured in a similar manner as the Level 1 exemption in that the local governing authority has discretion to grant or deny the exemption for the applicable tangible personal property and can determine the percentage of relief (if any) to be granted from ad valorem taxation. With respect to the Level 1 Freeport exemption the bill also provides that certain foreign merchandise in transit may be exempted from ad valorem taxation.

House Bill 48 became effective upon its approval by the Governor on April 17, 2012.

House Bill 48 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/124995.pdf>

HB 634 (O.C.G.A. §§ 48-5-24, 48-5-40) This bill updates the applicable census date to 2010 as it pertains to population ranges relevant for the ad valorem tax statutes at O.C.G.A. § 48-5-24 (payment of taxes to the county in which returns are made; installment payments, interest, and penalty on delinquent tax payments in certain counties; executions) and O.C.G.A. § 48-5-40 (Definitions). The bill institutes the following changes:

- The population range in § 48-5-24(c)(1) relating to ad valorem taxes and penalties and interest on delinquent taxes owed by taxpayers in applicable counties changes from “800,000 or more” persons to “900,000 or more” persons.
- The population range in § 48-5-24(b), relating to equal installment payment procedures for ad valorem taxes and penalties and interest on delinquent taxes owed by taxpayers in applicable counties, changes from “not less than 625,000 nor more than 700,000” persons to “not less than 690,000 nor more than 800,000” persons.

- The population range in § 48-5-24(e), relating to payment procedures for ad valorem taxes and penalties and interest on delinquent taxes owed by taxpayers in applicable counties, changes from “not less than 595,000 nor more than 660,000” persons to “not less than 680,000 nor more than 690,000” persons.
- The population range in § 48-5-40(L), relating to qualifications for homestead property located in counties with a certain population range, changes from “not less than 19,200 nor more than 19,750” persons to “not less than 23,500 nor more than 23,675” persons.

House Bill 634 is effective on July 1, 2012.

House Bill 634 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127599.pdf>

HB 729 (O.C.G.A. § 48-5-345) This bill updates a reference to the state ad valorem tax levy rate to make the reference consistent with O.C.G.A. § 48-5-8 which provides that the state rate will gradually decrease over time until it reaches zero for tax year 2016.

The property tax provisions of House Bill 729 became effective upon the bill's approval by the Governor on May 1, 2012.

House Bill 729 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127603.pdf>

HB 916 (O.C.G.A. § 48-5-7.4) This bill amends certain qualifications and restrictions for bona fide conservation use property. Specifically, completing IRS Form 4835 Schedule E and F (Farm Rental Income and Expenses) enables taxpayers to qualify for current use assessment without meeting the county's minimum acreage requirement. If Form 4835 Schedule E and F are completed, the taxpayer does not have to submit additional records regarding proof of bona fide conservation use to the county assessor. Finally, the bill allows an owner of qualified property to obtain contiguous property of less than 50 acres and incorporate that property into the original conservation land use covenant.

House Bill 916 became effective upon its approval by the Governor on May 1, 2012.

House Bill 916 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127772.pdf>

HB 1089 (O.C.G.A. § 36-67) This bill repeals Chapter 67 of Title 36 in its entirety. Repealed Chapter 67 related to mandatory zoning proposal review procedures for counties and municipal corporations. Following repeal, local government planning departments are no longer statutorily required to review zoning proposals and recommend adjustments for suitability.

House Bill 1089 became effective upon its approval by the Governor on April 19, 2012.

House Bill 1089 can be viewed at the following link:
<http://www.legis.ga.gov/Legislation/20112012/127288.pdf>

Sales and Use Tax

HB 386 (O.C.G.A. §§ 48-8-2, 48-8-3, 48-8-3.2, 48-8-3.3, and 48-13-110) The sales and use tax portion of this bill amends Title 48 relating to agriculture, motor vehicles, film production, manufacturing, competitive projects of regional significance, jet fuel, other exemptions, and the definition of a taxable “dealer”. This bill:

- Repeals the sales and use tax exemption for film production equipment.
- Moves the sales and use tax exemptions related to the agriculture industry from O.C.G.A § 48-8-3 to O.C.G.A. § 48-8-3.3. The newly created section includes exemptions for agricultural production inputs, energy, and agricultural machinery and equipment.
- Moves the sales and use tax exemptions related to the manufacturing industry from O.C.G.A § 48-8-3 to O.C.G.A. § 48-8-3.2. The newly created section includes exemptions for machinery and equipment, industrial materials, packaging supplies, and energy. The energy exemption is phased in except for competitive projects of regional significance, which qualify for an immediate energy exemption.
- Provides that counties may impose a phased-in local excise tax on energy that would have been taxable but for the new exemption in O.C.G.A. § 48-8-3.2.
- Provides a sales and use tax exemption for tangible personal property used for and in the construction of competitive projects of regional significance.
- Provides a limited sales and use tax jet fuel exemption for qualifying airlines at qualifying airports.
- Provides a sales and use tax exemption for motor vehicles titled in Georgia after March 1, 2013 pursuant to O.C.G.A. § 48-5B-1. This exemption does not apply to leases or rentals of motor vehicles or to sales and use tax collected pursuant to O.C.G.A. § 48-8-241.
- Clarifies and modifies the definition of “dealer”.
- Establishes sales tax holidays for 2012 for school supplies, clothing, computers, water efficient products, and energy efficient products.

The sales and use tax portions of House Bill 386 have various effective dates.

House Bill 386 can be viewed at the following link:
http://www1.legis.ga.gov/legis/2011_12/pdf/hb386.pdf

HB 729 (O.C.G.A. §§ 48-8-2 and 48-8-3) The sales and use tax portion of the bill conforms certain language to the Streamlined Sales and Use Tax Agreement and clarifies certain exemptions from sales and use tax. This bill: Clarifies the definition of “lease or rental”. Clarifies that insulin is exempt from sales and use tax regardless of whether the insulin is dispensable only by a prescription. Provides an exemption from sales and use tax for the period of July 1, 2012 through December 31, 2013 for sales relating to an organization defined by the Internal Revenue Service as an instrumentality of the states. The exemption relates specifically to the holding of an annual meeting in this state by such organization.

The sales and use tax portion of House Bill 729 became effective upon its approval by the Governor on May 1, 2012.

House Bill 729 can be viewed at the following link:
<http://www.legis.ga.gov/Legislation/20112012/127603.pdf>.

HB 743 (O.C.G.A. § 48-8-3) This bill modifies the definitions of “qualifying airport” and “qualifying airline” and provides an exemption for single-use packaging material purchased for packaging tangible personal property for shipment or sale, but excludes packaging materials purchased for personal use.

The sales and use tax portion of House Bill 743 is effective on July 1, 2012.

House Bill 743 can be viewed at the following link:
<http://www.legis.ga.gov/Legislation/20112012/127719.pdf>.

HB 932 (O.C.G.A. § 48-8-63) This bill decreases the withholding requirement for general contractors on contracts exceeding \$250,000 with nonresident subcontractors from “up to 4 percent” down to a flat 2 percent.

House Bill 932 is effective on July 1, 2012.

House Bill 932 can be viewed at the following link:
<http://www.legis.ga.gov/Legislation/20112012/127865.pdf>.

HB 1049 (O.C.G.A. §§ 46-5-122, 46-5-124.1, 46-5-134 and 46-5-134.2) This bill redefines “prepaid wireless service”, imposes registration requirements on voice over internet protocol service providers, and adds a new de minimis exception to the prepaid wireless 911 charge authorized by O.C.G.A. § 46-5-134.2. The new exception allows sellers to elect not to impose the prepaid wireless 911 charge when selling an amount of service denominated as 10 minutes or less or \$5.00 or less.

House Bill 1049 is effective on July 1, 2012.

House Bill 1049 can be viewed at the following link:
<http://www.legis.ga.gov/Legislation/20112012/127720.pdf>.

SB 332 (O.C.G.A. §§ 48-8-36 and 48-8-122, and O.C.G.A. Title 48, Chapter 13) This bill allows a retailer to advertise that it will absorb all or part of the sales tax imposed on retail sales, expands the matters that must be reported regarding the expenditure of certain special purpose local option sales tax proceeds, and revises Section 5-4 of HB 386 regarding the procedures to be used to implement a local excise tax on energy.

Senate Bill 332 is effective on July 1, 2012.

Senate Bill 332 can be viewed at the following link:

<http://www.legis.ga.gov/Legislation/20112012/127875.pdf>.

Georgia Taxpayer Bill of Rights

The mission of the Department of Revenue (DOR) 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 DOR 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 DOR, 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 DOR'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 prompt and accurate responses from DOR to questions and requests for tax assistance.

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

- The basis of any audit activities performed by a DOR agent;
- The basis of an assessment of additional taxes, interest and penalties, or the denial or decrease of any refund or credit claim;
- The basis of any DOR enforcement or collection activities;
- The procedure for protesting a Notice of Proposed Assessment or Notice of Refund Denial; and
- The procedure for appealing an Official Assessment and Demand for Payment.

Dispute. You have the right to dispute an adverse decision of DOR as further detailed below.

Representation. You have the right to representation by your authorized agent in any hearing or conference with DOR, 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 at www.etax.dor.ga.gov.

Obligations of the Georgia Department of Revenue

The Department of Revenue has the obligation to:

- Perform audits and conduct conferences with you at reasonable times and places;
- Furnish copies of the agent's audit documents that explain the basis for an assessment;
- Resolve tax controversies fairly and equitably at the administrative level whenever possible; and
- 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.

Requesting a Tax Refund

- You may file a claim for an income tax refund within three years after the date the taxes were paid or the due date for filing the applicable income tax return, including any extensions which have been granted, whichever is later.
- You may file a claim for a refund of taxes other than income tax within three years after the date of the tax payment to DOR.
- The claim must be in writing and include a summary statement of the grounds upon which the taxpayer relies and must identify the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available at www.etax.dor.ga.gov.

Disputing a Notice of Proposed Assessment or Refund Denial

- Complete a Protest of Proposed Assessment or Refund Denial form by downloading the form from at www.etax.dor.ga.gov and following the instructions. Your protest form must be postmarked within 30 days of the notice date.
- DOR will notify you that the protest has been either granted or denied. If DOR grants the protest of a proposed assessment, the assessment will be withdrawn. If DOR grants the protest of a refund denial, we will issue the refund.
- If DOR denies the protest of a proposed assessment, DOR will issue an Official Assessment and Demand for Payment and notify you of the assessment amount, subject to the right to appeal as provided by law. If DOR denies the protest of a refund denial, you will also have the right to appeal to either the Georgia Tax Tribunal or superior court.

Disputing an Official Assessment, Refund Denial, or State Tax Execution

To Dispute an Official Assessment:

You must file an appeal with either the Georgia Tax Tribunal or in the appropriate superior court within 30 days of the official assessment's issuance date.

Georgia Tax Tribunal (GTT)

- The GTT hears and decides certain state tax disputes and is completely separate from and totally independent of DOR. Decisions of the Tribunal (except small claims cases) can be appealed to the Superior Court of Fulton County.
- GTT's Small Claims Division handles appeals where the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for all other tax types. Decisions in small claims cases are final and cannot be appealed.
- To file an appeal with the GTT, complete a Georgia Tax Tribunal Petition by downloading the form from either www.gataxtribunal.ga.gov or www.etax.dor.ga.gov and follow the instructions.

Superior Court

- You can also appeal an official assessment to the appropriate superior court. 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 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.

To Dispute the Denial of a Claim for Refund:

If DOR denies your claim for refund, you can file an appeal of the denial with either the Georgia Tax Tribunal or in the appropriate superior court within the later of: (1) two years from the date the refund claim was denied, or (2) thirty days after the date of DOR's notice of its decision if you elected to protest the refund denial before appealing to the GTT or superior court.

To Dispute the Issuance of a State Tax Execution:

Failure to either pay or appeal an official assessment within thirty days may result in the issuance of a state tax execution. You can appeal the issuance of a state tax execution to the Georgia Tax Tribunal or in the appropriate superior court.

Collection Procedures

- If you fail to either pay or appeal an official assessment within 30 days, DOR may issue a state tax execution and impose a collection fee equaling 20% of the total tax, interest and penalties due. The tax execution may be recorded in the public records of any county in the state where you live or own real property and will constitute a lien covering all property in which you have any interest.
- After the issuance of the tax execution, DOR can utilize all lawful means to collect the amount due, including garnishment, levy, and sale of your property and rights to property. Any additional costs that arise from such collection actions will be added to the amount due as indicated on the state tax execution.
- The filing of a petition with the Georgia Tax Tribunal stays any enforcement or collection actions by DOR (except for actions taken due to the issuance of a jeopardy assessment), although the stay may be lifted for good cause by a GTT judge.
- DOR 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 provision for the payment of state taxes, or if you do anything which would tend to prejudice or jeopardize DOR'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 DOR that adequately secures payment of the tax.

Taxpayer Advocacy Office

- The Taxpayer Advocacy Office was created to ensure that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you feel you have been treated unfairly or had no response to previous requests for service, the Taxpayer Advocacy Office may intercede on your behalf to facilitate a timely and equitable resolution provided you have not yet filed a petition with the Georgia Tax Tribunal or in superior court.
- Please direct any suggestions for improvements or complaints concerning a particular tax-related issue to the following address: Georgia Department of Revenue, Taxpayer Advocacy Office, P.O. Box 49708, Atlanta, Georgia 30348 or to 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 Taxpayer Bill of Rights may be found in the Georgia Public Revenue Code as codified in the Official Code of Georgia (O.C.G.A.) at Title 48, Chapter 1, Section 9.

FY2011 and FY2012 Table Comparison

Titles	FY2011		FY2012	
	Table	Page	Table	Page
FY Sources of Tax Revenue	-	12	-	9
Results and Performance Measures	-	12	-	9
Number of Department of Revenue Employees by Category	1	22	1	17
Net Sales and Use Tax Collections by Month	2	31	2	22
Sales and Use Tax Revenues by Business Group - Net Collections	3.1	32	3	23
CY Corporation Income Tax Returns by Taxable Income Class	5.1	37	4	24
Net Corporate Tax Collections and Returns Processed Annually	6	38	5	25
Number of Individual Income Tax Returns Processed and Net Individual Income Tax Collections	8	40	6	26
Comparative Trends in Georgia's Individual Income and State Income Tax Receipts	9	41	7	26
Growth Trend of Individual Income Tax	10	42	8	27
CY Georgia Individual Income - Returns by Income Class	11	43	9	28
Georgia, Southeast and United States Per Capita Personal Income	12	45	10	30
CY Electronic Filing Results vs. Paper Returns	17	57	11	30
Summary of Net Property Tax Collections by Category	18	66	12	32
Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities	19	66	13	32
Values of General Property, Public Utilities Dollars by Class of Property	20	67	14	33
CY Selected Tax Statistics and Estimates by County	21	68	15	34
Three Economic Indicators by County with Rankings and Per Capita Amounts	22	75	16	44
Millage Rates by County - Alphabetical	23	84	17	49
Millage Rates by County - Numerical	24	90	18	55
Active Registrations for Georgia Specialty Plates	-	95	19	58
Number of Motor Vehicle Registrations and Tags Issued	25.1	96	20.1	59
Number of Motor Vehicle Registrations Sold by Major Category	25.2	96	20.2	59

Titles	FY2011		FY2012	
	Table	Page	Table	Page
Summary of Revenues from Motor Vehicle Tag, Title, and Related Items	26	97	21	60
FY Motor Vehicle Division Production Report - Tradeport Facility	27	98	22	61
Lobby Customers at Southmeadow Facility	28	99	23	62
Tax Returns Processed in Department of Revenue	29	103	24	64
Tax and Fee Collections by the Enforcement Unit of the Alcohol and Tobacco Division	30	108	25	67
Alcohol and Tobacco Division Performance Figures	31	109	26	68
Revenue from Selective Excise Taxes	32.1	110	27.1	69
Revenue from Business License Fees	32.2	111	27.2	70
Delinquent Tax Collections by Compliance Division Compared to Number of Delinquent Accounts Processed	33	115	28	73
Revenue from Collection Initiatives: September 2003 thru June 2009	34	116	29	73
Cost of Collection Fees Collected	35	118	30	74
Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution	36	118	31	74
CY Refund History by Months	37	119	32	75
Net Revenue Collections by Georgia Department of Revenue	38	120	33	76
Actual Department of Revenue Spending by Funding Source	41	123	34	77
Changes in Major State Tax Revenues - Collections	42.1	123	35.1	77
Changes in Major State Tax Revenues - Percentage and Absolute Changes	42.2	124	35.2	78
Revenue Collections	43.1	126	36	79
Trend in Georgia's State Tax Revenue by Major Sources	44	131	37	83

