

The background of the cover is a photograph of the Atlanta skyline. In the foreground, the Georgia State Capitol building with its golden dome is prominent. Behind it, several skyscrapers are visible, including the Westin Peachtree Plaza Hotel and the Equitable building. A large, faint watermark of the State of Georgia seal is overlaid on the skyline. The seal features a central figure holding a scale of justice, with the words 'STATE OF GEORGIA' at the top, 'CONSTITUTION' below it, and 'WISDOM', 'JUSTICE', and 'MODERATION' on banners. The year '1776' is also visible at the bottom of the seal.

State of Georgia
Department of Revenue

2018 Annual Statistical Report

Lynnette T. Riley
Commissioner



Lynnette T. Riley
Commissioner

State of Georgia
Department of Revenue

1800 Century Boulevard
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Atlanta, Georgia 30345
(404) 417-2100

February 08, 2019

The Honorable Brian Kemp, Governor
Members of the Georgia General Assembly
100 State Capitol
Atlanta, Georgia 30334

Dear Governor Kemp and Legislative Members:

This is the annual report of the Georgia Department of Revenue's activities for the fiscal year ending June 30, 2018. Net collections for the past fiscal year totaled \$22.7 billion, a 4.4 percent increase over the \$21.7 billion collected during fiscal year 2017.

Enclosed within this report you will find information about the Department of Revenue's operations as well as detailed data about the revenue collected on behalf of the State. The Department continues to improve processes, efficiencies, customer service and accountability as it fulfills its mission to administer the tax laws of the State of Georgia fairly and efficiently.

This report is published in accordance with O.C.G.A. § 48-2-7. All figures within this publication are unaudited, unless otherwise noted.

Respectfully submitted,

Lynnette T. Riley
State Revenue Commissioner



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The Department of Revenue

FOREWORD

The Georgia Department of Revenue (DOR) is responsible for the collection of taxes and fees from individuals and businesses. The Department oversees the application of 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 only their statutory share of tax. Moreover, the Department strives to enhance compliance efforts, while making the reporting and collecting of taxes less burdensome for Georgia taxpayers.

In fiscal year 2018, the Department collected \$31.2 billion in gross tax revenues and distributed \$5.5 billion in sales tax revenues to counties and municipalities. Utilizing advanced technology, the Department processed over 4.7 million individual income tax returns and issued over 3.4 million refunds.

In addition to the collection of revenue, the Department performs a wide range of tasks that includes regulating and enforcing alcohol and tobacco statutes, managing the taxation of interstate trucking, issuing motor vehicle license plates and titles, reviewing county property tax digests, administering the unclaimed property program, and developing tax forms, instructions, and procedures.

MISSION

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 expectations
- Treat all taxpayers fairly
- Measure not only our costs, but also the costs we impose on taxpayers
- Maintain continuous improvement and rigorous accountability

CORE VALUES

- Customer Service
- Operational Efficiency
- Employee Engagement



Directory – February 2019

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

Executive Office

Commissioner, Lynne Riley	Suite 15300	404-417-2100
Deputy Commissioner, Scott Graham	Suite 15300	404-417-2100
Public Information/Communications	Suite 15300	404-417-2103

Administration Division

Chief Financial Officer, Ken Nash	Suite 14200	404-417-2292
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Alcohol and Tobacco Division

Director, James Beveridge	Suite 4235	404-417-4900
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Compliance Division

Chief Tax Officer, Staci Guest	Suite 7100	404-417-2296
Director of Compliance, Scott Purvis	Suite 7300	404-417-6438
Director of Audit, Chester Cook	Suite 7200	404-417-6400

Information Technology Division

Chief Information Officer, Tom McMurry	Suite 6300	404-417-6211
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Legal Affairs and Tax Policy

Director and General Counsel, Frank O'Connell	Suite 15107	404-417-6649
Director, Sales Tax Policy and Tax Appeals, Amy Oneacre	Suite 15107	404-417-6649
Director, Income Tax Policy, John Foster	Suite 15107	404-417-6649
Hearing Officer, Lorraine Hoffmann-Polk	Suite 15107	404-417-6649

Local Government Services Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Ellen Mills		404-724-7015

Motor Vehicle Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Georgia Steele		404-724-7680
Tag and Title Information		404-968-3800

Office of Special Investigations

Director, Joshua Waites	Suite 1175	404-417-2180
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Taxpayer Services and Processing Division

Director, Ronald Johnson, Jr.	Suite 8300	404-417-4201
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Organization of the Department of Revenue

The Department of Revenue is organized into the following nine divisions:

ADMINISTRATIVE

This division provides executive leadership and administrative support for the Department of Revenue. The functional areas in the Administrative Division are the Office of the Commissioner, accounting, budget, fiscal analysis, human resources, payroll, procurement, resources management, public information and training.

ALCOHOL AND TOBACCO

This division is comprised of the Law Enforcement Section and the 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 and tobacco products. The Licenses and Permits Section is charged with receiving, processing and collecting excise tax reports on alcohol and tobacco products and is also responsible for alcohol and tobacco applications, registrations and keg decals.

COMPLIANCE/AUDITS

The Compliance and Audits Divisions are responsible for educating and assisting taxpayers in complying with Georgia's tax laws. The Compliance Division oversees the 11 regional offices within the state and provides customer service to ensure compliance with filing deadlines and registration, collects delinquent accounts, monitors special event taxes, and oversees private collection agencies. This division is also responsible for the department's bankruptcy function and Offer in Compromise program. The Audits Division utilizes a staff of professional tax auditors to perform nationwide tax audits to verify the accuracy of tax returns filed and to make sure the state collects the proper amount of tax owed by taxpayers.

INFORMATION TECHNOLOGY

This division manages the information technology systems for all areas of tax administration and is charged with the continual enhancement of current systems and development of new applications.

LEGAL AFFAIRS & TAX POLICY

This division provides in-house guidance for the Department of Revenue, analyzes tax and regulatory legislation, and issues written guidance to assist taxpayers in complying with Georgia's laws. The division also serves as liaison with the Office of the Attorney General and the Georgia Tax Tribunal.

LOCAL GOVERNMENT SERVICES

This division oversees administration of property tax laws and regulations, public utility appraisal, training of local government tax officials, and administers the Unclaimed Property Act. This division oversees the distribution of sales tax to local authorities, Forestland Protection grants, E911 prepaid wireless fees, Fireworks Excise tax and Alternate Ad Valorem Tax (AAVT).

MOTOR VEHICLE

This division issues license plates, credentials for the International Registration Plan, Georgia certificates of title, and records liens and security interest information of registered vehicles. The division also operates a call center to assist taxpayers.

SPECIAL INVESTIGATIONS

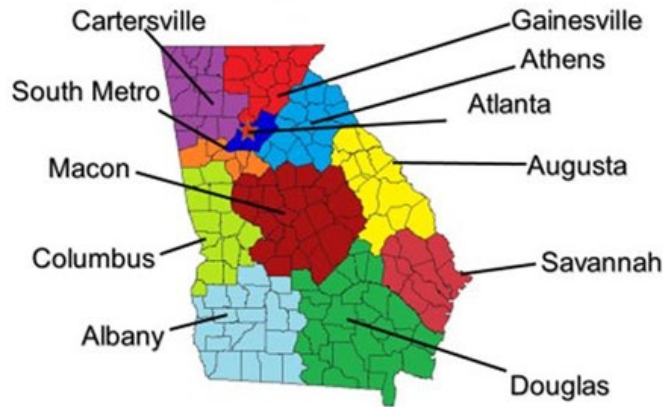
This division is responsible for the safety and security of all DOR offices, internal affairs investigations, and tax fraud detection and prevention. The law enforcement unit investigates potential criminal violations involving tax fraud, theft, motor vehicle title and registration fraud, and motor fuel tax violations.

TAXPAYER SERVICES

The Taxpayer Services Division is responsible for operation of the Customer Contact Center, which responds to taxpayer inquiries. The Business Operations Unit reviews and examines all business taxes. The Vendor Support Group manages all electronic filing for payroll providers, form development and vendor software development. The Processing Center performs frontline processing of all tax documents and paper check payments.



Regional Office Directory



Cartersville Regional Office

Dennis Knight, Manager
 314 East Main St, Suite 150
 Cartersville, GA 30120
 Telephone: (770) 387-4060

Gainesville Regional Office

Joel Gilbert, Manager
 528 A Broad Street SE
 Gainesville, GA 30501
 Telephone: (770) 718-3700

South Metro Regional Office

Lisa Meek, Manager
 4125 Welcome All Road, Suite 941
 Atlanta, GA 30349
 Telephone: (404) 724-7200

Atlanta Regional Office

Ken McNeillie, Manager
 1800 Century Blvd., Suite 12000
 Atlanta, GA 30345
 Telephone: (404) 417-6605

Athens Regional Office

Iseeta Richardson, Manager
 3700 Atlanta Highway, Suite 268
 Athens, GA 30606
 Telephone: (706) 389-6977

Columbus Regional Office

Taryn Parker, Manager
 1501 13th Street, Suite A
 Columbus, GA 31901
 Telephone: (706) 649-7451

Macon Regional Office

Margie Bittick, Manager
 6055 Lakeside Commons Dr., Suite 220
 Macon, GA 31210
 Telephone: (478) 471-3350

Augusta Regional Office

Tabitha Strickland, Manager
 610 Ronald Reagan Dr., Bldg G-1
 Evans, GA 30809
 Telephone: (706) 650-6300

Albany Regional Office

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

Douglas Regional Office

Elizabeth Lankford, Manager
 1214 North Peterson Ave., Suite 1
 Douglas, GA 31533
 Telephone: (912) 389-4094

Savannah Regional Office

Felicia Smith, Manager
 1000 Town Center Blvd
 Building 900, Suite A
 Savannah, GA 31405
 Telephone: (912) 748-5199



Tax Category Descriptions

ALCOHOL TAXES

The licensed sale of alcoholic beverages commenced in Georgia during 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 complies with all local licensing requirements and obtains an alcohol beverage license from DOR. 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 (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.

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

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

CORPORATE INCOME TAXES

Georgia's current corporate income tax rate of 5.75 percent became effective in 2019. The tax was initiated in Georgia in 1929 with a rate of assessment equal to one-third of the Federal rate. In 1931, the rate was changed to 4 percent. In subsequent years, the rate changed as follows: 5 ½ percent in 1937; 7 ½ percent in 1949; 5 ½ percent in 1951; 4 percent in 1955 with federal taxes no longer deductible; 5 percent in 1964, and 6 percent in 1969.

INDIVIDUAL INCOME TAX

Georgia's individual income tax is a graduated tax based upon an individual's federal adjusted gross income. Beginning with taxable years ending on or after January 1, 2019, Georgia's maximum individual income tax rate is 5.75 percent. The state initiated an individual income tax in 1929, assessed at one-third of the federal rate. The basic allowance relieved all but a small percentage of Georgia families from paying Georgia income tax. In 1937, the system was revised to essentially the graduated scale used by Georgia joint filers today. Additional refinements, including the creation of withholding tax and estimated tax as well as new graduated schedules for certain types of tax filers, have been incorporated over the years.

MOTOR FUEL TAX

The state excise tax is the only statewide motor fuel tax. For calendar year 2019, the state excise tax rate is 27.5¢ per gallon for all fuel types (e.g., gasoline, LPG, and special fuels including CNG) except for diesel fuel, which is



taxed at a rate of 30.8¢ per gallon. Each year, by law, the Department of Revenue adjusts the rate according to the relative increase or decrease in Consumer Price Index (CPI) as set by the U.S. Department of Labor and Statistics and the relative increase or decrease in fuel economy as set by the United States Department of Energy. The adjustment for the change in the CPI will no longer be used after July 1, 2022. Aviation gasoline is subject to a 1¢ per gallon excise tax so long as the fuel is sold to a licensed aviation distributor.

Although there is no local motor fuel excise tax, local governments impose a prepaid local sales and use tax on motor fuels at a rate varying between 2 and 4.5 percent depending on the local sales taxes in effect in each jurisdiction. DOR calculates the average retail sales price used for determining the prepaid local tax; however, the average retail sales price used to calculate the prepaid local tax may not exceed \$3.00 per gallon.

MOTOR VEHICLE TAGS AND TITLES

Georgia law first required motor vehicle registrations beginning in 1910. Certificates of title to motor vehicles were first required for 1963 model year vehicles. Motor vehicles are subject to annual registration fees ranging from \$12 to \$750 depending on the weight of the vehicle.

Motor vehicles titled prior to March 1, 2013 are subject to an annual ad valorem tax, for which the revenue is received primarily by local governments. Vehicles titled on or after March 1, 2013 are subject to a one-time state and local title ad valorem tax (TAVT) at a rate of 7% of the Fair Market Value of the vehicle, which is due at the time of application for a certificate of title. TAVT proceeds are divided between state and local governments.

PROPERTY TAX

In the mid-1800s, Georgia passed an Act allowing for the taxation of property. The ad valorem tax has remained in effect and constitutes the primary source of revenue for county governments, municipalities, and public school systems in Georgia. As of January 1, 2016, the state levy of annual ad valorem property tax has been eliminated.

SALES AND USE TAX

In April 1951, Georgia became the 30th state to implement a statewide sales and use tax. The rate was initially 3 percent but was increased to 4 percent in April 1989 where it remains today.

Local sales and use tax rate are also imposed at rates varying between 2 and 5 percent depending on which specific taxes are in place: Local Option Sales Tax (LOST), Educational Local Option Sales Tax (ELOST), Special Purpose Local Option Sales Tax (SPLOST), Homestead Local Option Sales Tax (HOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST), or Metropolitan Atlanta Rapid Transit Authority (MARTA) Tax. In addition, the City of Atlanta imposes a 1 percent Municipal Option Sales Tax (MOST).

TOBACCO TAX

State taxation of cigars and cigarettes began in 1923. The rate on cigarettes increased gradually to 12 cents per pack in 1971. Effective July 1, 2003, the excise tax on a pack of 20 cigarettes increased to the present rate of 37 cents.

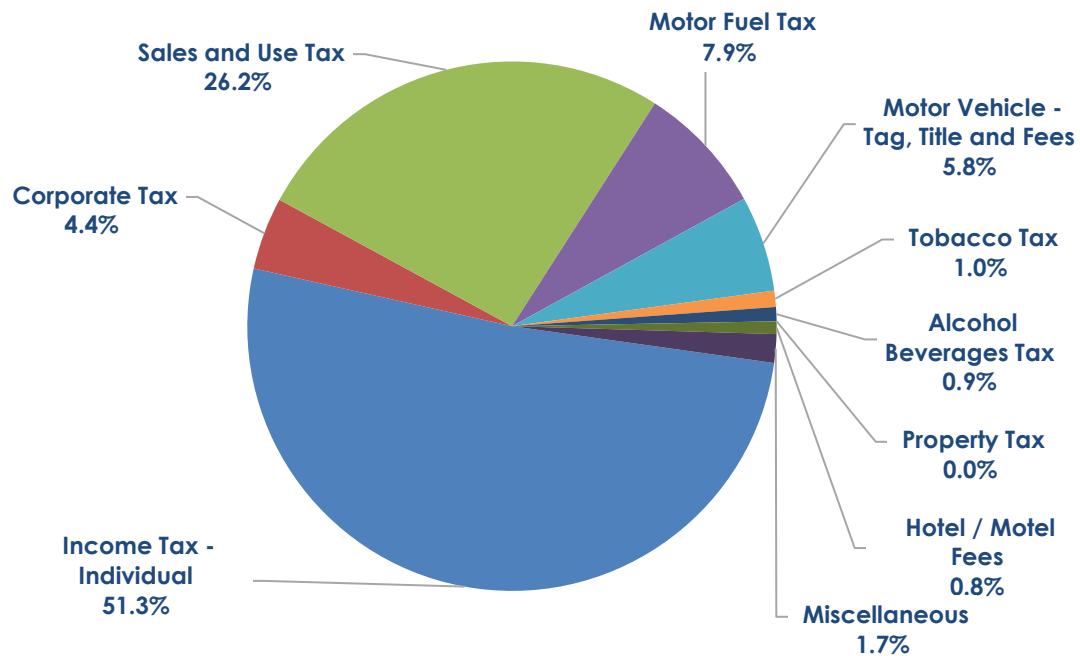
In July 2003, the state began imposing an excise tax on loose and smokeless tobacco. This tax is based upon 10 percent of the wholesale cost price. Effective July 2003, the tax rate on "little cigars" (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each. The tax on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



REVENUE COLLECTIONS

Net collections by the Georgia Department of Revenue (DOR) for Fiscal Year 2018 totaled \$22,706,423,506. This represented an increase of \$961,318,797 or 4.4 percent over Fiscal Year 2017. Leading all categories in the percentage of collection was the Individual Income Tax category with a total of \$11,643,781,443, which accounted for over 50 percent of net revenue collections and represented an increase of \$666,088,939, or 6.1 percent over Fiscal Year 2017.

Fiscal Year 2018 Net Revenue Collections



Net Revenue Collections by Category (000's)

Tax Type	Revenue (000's)
Income Tax - Individual	\$ 11,643,781
Corporate Tax	\$ 1,004,298
Sales and Use Tax	\$ 5,938,533
Motor Fuel Tax	\$ 1,801,713
Motor Vehicle - Tag, Title and Fees	\$ 1,325,832
Tobacco Tax	\$ 224,910
Alcoholic Beverages Tax	\$ 195,696
Property Tax	\$ 606
Hotel / Motel Fees	\$ 174,454
Miscellaneous / Other Revenues & Fees	\$ 396,601
Total Net Tax Collections	\$ 22,706,424

Source: Finance Department, Georgia Department of Revenue



Net Revenue Collections by Month (000's)

Fiscal Year Collections					
Month	FY2014	FY2015	FY2016	FY2017	FY2018
July	\$ 1,410,372	\$ 1,488,362	\$ 1,579,294	\$ 1,605,953	\$ 1,719,389
August	\$ 1,345,305	\$ 1,392,354	\$ 1,582,356	\$ 1,690,362	\$ 1,686,388
September	\$ 1,721,942	\$ 1,808,258	\$ 1,965,985	\$ 2,014,329	\$ 2,076,319
October	\$ 1,466,329	\$ 1,553,424	\$ 1,627,817	\$ 1,768,000	\$ 1,710,500
November	\$ 1,396,580	\$ 1,457,007	\$ 1,643,452	\$ 1,719,372	\$ 1,844,044
December	\$ 1,750,878	\$ 1,908,880	\$ 2,043,594	\$ 2,058,839	\$ 2,264,947
January	\$ 1,805,755	\$ 1,859,640	\$ 2,046,360	\$ 2,200,410	\$ 2,568,577
February	\$ 838,079	\$ 943,666	\$ 1,245,520	\$ 1,175,538	\$ 1,231,391
March	\$ 1,317,315	\$ 1,435,764	\$ 1,534,015	\$ 1,566,472	\$ 1,558,311
April	\$ 1,678,612	\$ 1,930,617	\$ 2,073,839	\$ 2,261,733	\$ 2,310,424
May	\$ 1,390,410	\$ 1,433,691	\$ 1,565,024	\$ 1,726,567	\$ 1,758,059
June	\$ 1,761,707	\$ 1,816,861	\$ 1,907,348	\$ 1,957,530	\$ 1,978,075
Total	\$ 17,883,284	\$ 19,028,524	\$ 20,814,604	\$ 21,745,105	\$ 22,706,424

Source: Finance Department, Georgia Department of Revenue

Fiscal Year 2018 Refunds by Month (000's)

Month	Individual		Corporate		Sales Taxes	
	Amount (\$)	Count (#)	Amount (\$)	Count (#)	Amount (\$)	Count (#)
July	\$ 89,847	89,701	\$ 17,696	579	\$ 3,994	166
August	\$ 85,663	72,907	\$ 6,069	609	\$ 3,869	292
September	\$ 62,688	42,665	\$ 8,499	1,467	\$ 14,597	163
October	\$ 167,759	152,221	\$ 72,213	37,966	\$ 7,011	133
November	\$ 62,710	47,932	\$ 11,025	4,708	\$ 3,150	133
December	\$ 48,788	28,177	\$ 8,316	1,574	\$ 2,568	119
January	\$ 28,614	16,080	\$ 21,822	2,334	\$ 3,552	164
February	\$ 592,242	941,303	\$ 59,651	1,885	\$ 5,900	112
March	\$ 592,259	795,602	\$ 21,446	5,048	\$ 11,097	192
April	\$ 626,182	757,334	\$ 28,278	4,071	\$ 4,013	138
May	\$ 179,361	197,083	\$ 21,222	2,627	\$ 8,519	158
June	\$ 183,611	214,476	\$ 31,119	2,370	\$ 2,090	169
Total	\$ 2,719,724	3,355,481	\$ 307,356	65,238	\$ 70,360	1,939

Source: Finance Department, Georgia Department of Revenue



Revenue Collections Summary (000's)

Description	FY2014	FY2015	FY2016	FY2017	FY2018
Corporate Tax					
Corporate Net Worth Tax	\$ 40,002	\$ 46,461	\$ 44,325	\$ 45,106	\$ 41,745
Corporate Tax Assessments	\$ 3,511	\$ 1,378	\$ 3,843	\$ 2,477	\$ 2,299
Corporate Income Tax	\$ 1,052,056	\$ 1,108,960	\$ 1,118,421	\$ 1,134,889	\$ 1,197,094
Corporate Income Tax Refunds	\$ (170,285)	\$ (173,577)	\$ (209,011)	\$ (234,430)	\$ (260,813)
Business Occupation Tax	\$ 18,972	\$ 16,865	\$ 23,425	\$ 23,856	\$ 23,973
Total Corporate Tax	\$ 944,256	\$ 1,000,087	\$ 981,003	\$ 971,898	\$ 1,004,298
Individual Tax					
Individual Tax Returns	\$ 727,030	\$ 837,931	\$ 873,318	\$ 877,287	\$ 884,613
Individual Tax Assessments	\$ 164,758	\$ 153,419	\$ 180,926	\$ 225,905	\$ 207,250
Individual Estimated Payments	\$ 705,100	\$ 854,261	\$ 885,558	\$ 904,133	\$ 1,197,739
Individual Withholding	\$ 9,363,563	\$ 9,884,996	\$ 10,519,314	\$ 11,126,493	\$ 11,576,380
Non-Resident Composite Inc. Tax	\$ 173,664	\$ 229,210	\$ 284,628	\$ 311,161	\$ 310,710
Individual Income Tax Refunds	\$ (2,223,882)	\$ (2,346,829)	\$ (2,368,512)	\$ (2,531,560)	\$ (2,648,375)
Fiduciary	\$ 55,892	\$ 64,999	\$ 64,302	\$ 64,274	\$ 115,464
Total Individual Tax	\$ 8,966,125	\$ 9,677,987	\$ 10,439,534	\$ 10,977,693	\$ 11,643,781
Other Taxes					
Estate Tax	\$ -	\$ -	\$ (414)	\$ -	\$ -
Property Tax	\$ 38,857	\$ 26,799	\$ 14,078	\$ 376	\$ 606
Sales & Use Taxes – Gross	\$ 9,851,532	\$ 10,353,350	\$ 10,486,544	\$ 10,820,218	\$ 11,545,262
Local Distributions	\$ (4,602,785)	\$ (4,822,300)	\$ (4,890,521)	\$ (4,995,376)	\$ (5,537,812)
Sales Tax Refunds/Adjustments	\$ (78,336)	\$ (89,638)	\$ (119,243)	\$ (94,797)	\$ (68,917)
Prepaid Motor Fuel Tax	\$ 568,856	\$ 564,237	\$ 50,066	\$ 456	\$ 278
Motor Fuel Excise Tax	\$ 448,021	\$ 457,185	\$ 1,604,962	\$ 1,740,507	\$ 1,801,435
Malt Beverage Excise Tax	\$ 85,570	\$ 87,350	\$ 88,033	\$ 88,529	\$ 86,871
Liquor Excise Tax	\$ 56,781	\$ 60,011	\$ 63,543	\$ 64,975	\$ 67,297
Wine Excise Tax	\$ 35,721	\$ 37,013	\$ 38,896	\$ 39,934	\$ 41,528
Tobacco Taxes	\$ 216,349	\$ 215,055	\$ 219,870	\$ 220,774	\$ 224,910
Motor Vehicle - Tag, Title, Fees	\$ 1,079,628	\$ 1,166,107	\$ 1,320,160	\$ 1,358,817	\$ 1,325,832
Total Other Taxes	\$ 7,700,194	\$ 8,055,169	\$ 8,875,974	\$ 9,244,413	\$ 9,487,290
Business License Fees					
Malt Beverage Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Liquor Licenses	\$ 3,599	\$ 3,731	\$ 3,826	\$ 3,823	\$ 3,958
Liquor Pre-License Invest. Fees	\$ 158	\$ 196	\$ 157	\$ 152	\$ 145
Wine Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
Tobacco Licenses	\$ 74	\$ 182	\$ 149	\$ 162	\$ 166
Coin Operated Amusement	\$ -	\$ -	\$ (4)	\$ -	\$ -
Total Business License Fees	\$ 3,831	\$ 4,109	\$ 4,128	\$ 4,137	\$ 4,269
General Government					
Real Estate Transfer Tax	\$ 289	\$ 224	\$ 142	\$ 1	\$ -
Out of State Contractors	\$ 3	\$ 23	\$ (15)	\$ 4	\$ 4
Unclaimed Property	\$ 143,487	\$ 138,961	\$ 158,816	\$ 158,592	\$ 177,637
Public Service Commission Fees	\$ -	\$ 1,050	\$ 1,033	\$ 1,022	\$ 956
Total General Gov't	\$ 143,779	\$ 140,258	\$ 159,976	\$ 159,619	\$ 178,597



Revenue Collections Summary (continued)

Description	FY2014	FY2015	FY2016	FY2017	FY2018
Other Fees					
Fines & Assessments - Tobacco	\$ 217	\$ 649	\$ 194	\$ 219	\$ 151
Fines & Assessments - Alcohol	\$ 46	\$ 428	\$ 521	\$ 408	\$ 342
Fireworks Excise Tax	\$ -	\$ -	\$ 928	\$ 1,240	\$ 1,464
Motor Vehicle Licenses / Permits	\$ 468	\$ 327	\$ -	\$ -	\$ -
Penalties & Interest - FiFa	\$ 6	\$ 84	\$ 120	\$ 72	\$ 2
Penalties & Interest - Individual	\$ 83,637	\$ 76,258	\$ 90,450	\$ 103,741	\$ 94,460
Penalties & Interest - Sales & Use	\$ 39,314	\$ 39,462	\$ 36,698	\$ 34,013	\$ 43,386
Penalties & Interest - Corporate	\$ 11,396	\$ 22,285	\$ 28,279	\$ 21,705	\$ 12,661
Penalties & Interest - Motor Fuel	\$ 1,685	\$ 3,331	\$ 273	\$ 256	\$ 293
Penalties & Interest - Alcohol	\$ 43	\$ 75	\$ 77	\$ 42	\$ 50
Penalties & Interest - Cigarette	\$ 252	\$ 219	\$ 275	\$ 228	\$ 305
State Hotel-Motel Fees	\$ -	\$ -	\$ 150,672	\$ 171,864	\$ 174,454
Delinquent Tax Collections Fees	\$ (504)	\$ -	\$ -	\$ -	\$ -
Unallocated Tax	\$ (7,997)	\$ 7,769	\$ (2,421)	\$ 4,516	\$ 6,123
Unallocated Fees	\$ 1	\$ -	\$ -	\$ -	\$ -
Other	\$ (3,465)	\$ 27	\$ 47,923	\$ 49,041	\$ 54,498
Total Other Fees	\$ 125,099	\$ 150,914	\$ 353,989	\$ 387,345	\$ 388,189
Total Taxes					
Corporate Tax	\$ 944,256	\$ 1,000,087	\$ 981,003	\$ 971,898	\$ 1,004,298
Individual Tax	\$ 8,966,125	\$ 9,677,987	\$ 10,439,534	\$ 10,977,693	\$ 11,643,781
Other Taxes	\$ 7,700,194	\$ 8,055,169	\$ 8,875,974	\$ 9,244,413	\$ 9,487,290
Total Taxes	\$ 17,610,575	\$ 18,733,243	\$ 20,296,511	\$ 21,194,004	\$ 22,135,369
Total Funds and Other Fees					
Business License Fees	\$ 3,831	\$ 4,109	\$ 4,128	\$ 4,137	\$ 4,269
Earnings - General Government	\$ 143,779	\$ 140,258	\$ 159,976	\$ 159,619	\$ 178,597
Other Fees	\$ 125,099	\$ 150,914	\$ 353,989	\$ 387,345	\$ 388,189
Total Funds and Other Fees	\$ 272,709	\$ 295,281	\$ 518,093	\$ 551,101	\$ 571,055
TOTAL REVENUE COLLECTIONS	\$ 17,883,284	\$ 19,028,524	\$20,814,604	\$ 21,745,105	\$ 22,706,424

Source: Finance Department, Georgia Department of Revenue



CORPORATE INCOME TAX

Corporation Income Tax Returns by Taxable Income Class

Georgia Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2017				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	203,205	93.87%	\$ -	-
\$1 - \$5,000	3,515	1.62%	\$ 5,914,582	0.13%
\$5,001 - \$10,000	1,425	0.66%	\$ 10,446,091	0.23%
\$10,001 - \$25,000	2,421	1.12%	\$ 39,942,036	0.89%
\$25,001 - \$50,000	1,907	0.88%	\$ 69,639,734	1.55%
\$50,001 - \$100,000	1,500	0.69%	\$ 105,532,778	2.34%
\$100,001 - \$250,000	1,089	0.50%	\$ 169,897,269	3.78%
\$250,001 - \$500,000	503	0.23%	\$ 179,374,335	3.99%
\$500,001 - \$1,000,000	371	0.17%	\$ 263,904,688	5.86%
Over \$1,000,000	540	0.25%	\$ 3,655,212,999	81.23%
Total	216,476	100.00%	\$ 4,499,864,512	100.00%

Out of State Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2017				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	38,192	76.82%	\$ -	-
\$1 - \$5,000	2,796	5.62%	\$ 4,487,095	0.04%
\$5,001 - \$10,000	865	1.74%	\$ 6,308,304	0.06%
\$10,001 - \$25,000	1,363	2.74%	\$ 22,732,290	0.22%
\$25,001 - \$50,000	1,072	2.16%	\$ 38,623,213	0.37%
\$50,001 - \$100,000	1,078	2.17%	\$ 77,335,206	0.74%
\$100,001 - \$250,000	1,381	2.78%	\$ 224,173,000	2.15%
\$250,001 - \$500,000	930	1.87%	\$ 335,062,928	3.20%
\$500,001 - \$1,000,000	718	1.44%	\$ 511,704,952	4.89%
Over \$1,000,000	1,324	2.66%	\$ 9,237,352,684	88.33%
Total	49,719	100.00%	\$ 10,457,779,672	100.00%

Total Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2017				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	241,397	90.68%	\$ -	-
\$1 - \$5,000	6,311	2.37%	\$ 10,401,677	0.07%
\$5,001 - \$10,000	2,290	0.86%	\$ 16,754,395	0.11%
\$10,001 - \$25,000	3,784	1.42%	\$ 62,674,326	0.42%
\$25,001 - \$50,000	2,979	1.12%	\$ 108,262,947	0.72%
\$50,001 - \$100,000	2,578	0.97%	\$ 182,867,984	1.22%
\$100,001 - \$250,000	2,470	0.93%	\$ 394,070,269	2.64%
\$250,001 - \$500,000	1,433	0.54%	\$ 514,437,263	3.44%
\$500,001 - \$1,000,000	1,089	0.41%	\$ 775,609,640	5.19%
Over \$1,000,000	1,864	0.70%	\$ 12,892,565,683	86.19%
Total	266,195	100.00%	\$ 14,957,644,184	100.00%

Notes: (i) Report does not include income distributed to the shareholders.

Source: Information Technology Division, Georgia Department of Revenue



Corporation Income Tax Returns by Taxable Income Class

Georgia Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2018				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	209,710	94.14%	\$ -	-
\$1 - \$5,000	3,355	1.51%	\$ 5,888,654	0.18%
\$5,001 - \$10,000	1,355	0.61%	\$ 9,938,040	0.30%
\$10,001 - \$25,000	2,435	1.09%	\$ 40,129,811	1.21%
\$25,001 - \$50,000	1,951	0.88%	\$ 70,212,276	2.11%
\$50,001 - \$100,000	1,473	0.66%	\$ 103,594,411	3.12%
\$100,001 - \$250,000	1,092	0.49%	\$ 169,167,820	5.09%
\$250,001 - \$500,000	551	0.25%	\$ 198,590,767	5.97%
\$500,001 - \$1,000,000	349	0.16%	\$ 242,897,418	7.31%
Over \$1,000,000	495	0.22%	\$ 2,483,532,112	74.71%
Total	222,766	100.00%	\$ 3,323,951,309	100.00%

Out of State Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2018				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	40,014	78.35%	\$ -	-
\$1 - \$5,000	2,505	4.90%	\$ 3,970,141	0.04%
\$5,001 - \$10,000	867	1.70%	\$ 6,316,806	0.07%
\$10,001 - \$25,000	1,330	2.60%	\$ 21,938,591	0.24%
\$25,001 - \$50,000	1,121	2.19%	\$ 40,418,939	0.44%
\$50,001 - \$100,000	1,071	2.10%	\$ 76,961,196	0.85%
\$100,001 - \$250,000	1,365	2.67%	\$ 220,073,538	2.42%
\$250,001 - \$500,000	850	1.66%	\$ 304,272,757	3.35%
\$500,001 - \$1,000,000	661	1.29%	\$ 472,232,256	5.20%
Over \$1,000,000	1,290	2.53%	\$ 7,942,583,635	87.39%
Total	51,074	100.00%	\$ 9,088,767,859	100.00%

Total Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2018				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	249,724	91.19%	\$ -	-
\$1 - \$5,000	5,860	2.14%	\$ 9,858,795	0.08%
\$5,001 - \$10,000	2,222	0.81%	\$ 16,254,846	0.13%
\$10,001 - \$25,000	3,765	1.37%	\$ 62,068,402	0.50%
\$25,001 - \$50,000	3,072	1.12%	\$ 110,631,215	0.89%
\$50,001 - \$100,000	2,544	0.93%	\$ 180,555,607	1.45%
\$100,001 - \$250,000	2,457	0.90%	\$ 389,241,358	3.14%
\$250,001 - \$500,000	1,401	0.51%	\$ 502,863,524	4.05%
\$500,001 - \$1,000,000	1,010	0.37%	\$ 715,129,674	5.76%
Over \$1,000,000	1,785	0.65%	\$ 10,426,115,747	84.00%
Total	273,840	100.00%	\$ 12,412,719,168	100.00%

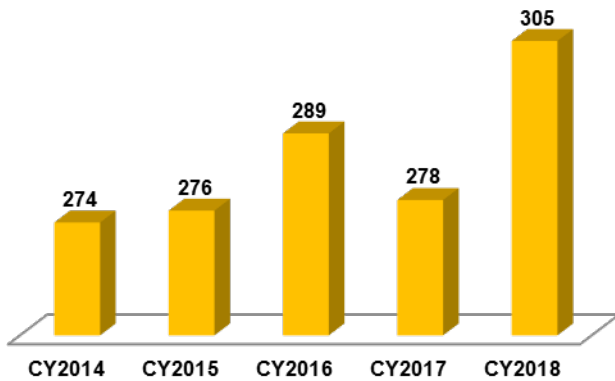
Notes: (i) Report does not include income distributed to the shareholders.

Source: Information Technology Division, Georgia Department of Revenue

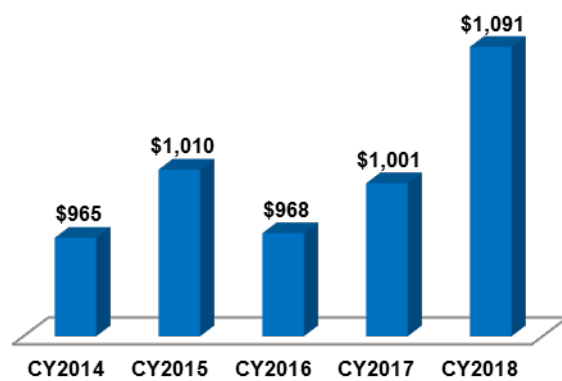


Corporate Tax Collections and Returns

Corporate Tax Returns (Thousands)



Corporate Tax Net Collections (Millions)



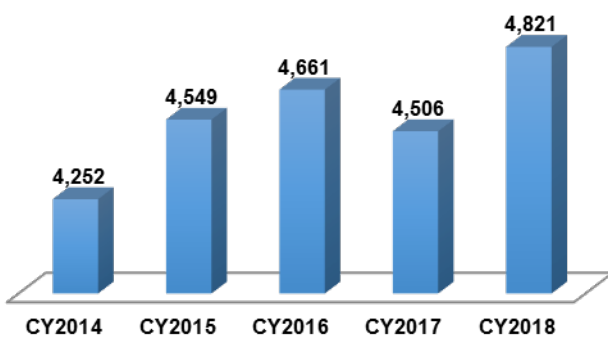
Note: Figures represent returns processed in a particular year and do not relate to tax periods.

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

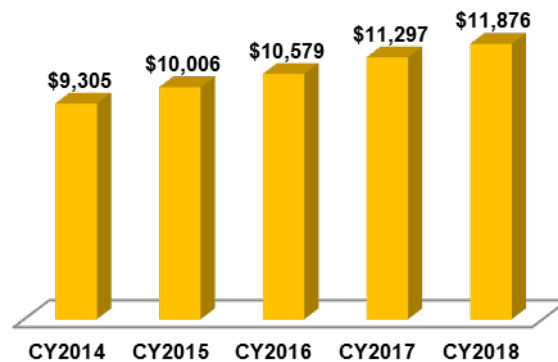
INDIVIDUAL INCOME TAX

Individual Tax Collections and Returns

Number of Individual Returns Processed (Thousands)



Net Individual Income Tax Collections (Millions)



Note: Returns processed includes amended returns. Figures represent returns processed in a particular year and do not relate to tax periods.

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



Growth Trend of Individual Income Tax (000's)

	CY2013	CY2014	CY2015	CY2016	CY2017
Number of Returns	4,298	4,471	4,560	4,470	4,714
Adjusted Gross Income ⁽ⁱ⁾	\$ 192,684,142	\$ 213,282,206	\$ 220,692,174	\$ 214,063,094	\$ 244,142,908
Taxable Net Income ⁽ⁱⁱ⁾	\$ 148,436,341	\$ 168,367,696	\$ 175,762,699	\$ 169,114,690	\$ 196,221,635
Tax Liability	\$ 8,211,306	\$ 9,373,170	\$ 9,796,513	\$ 9,408,133	\$ 10,991,393
Annual Numerical Increase/Decrease					
Number of Returns	73	173	89	(90)	244
Adjusted Gross Income	\$ (3,510,431)	\$ 20,598,064	\$ 7,409,968	\$ (6,629,080)	\$ 30,079,814
Taxable Net Income	\$ 14,942,497	\$ 19,931,355	\$ 7,395,003	\$ (6,648,009)	\$ 27,106,945
Tax Liability	\$ (304,473)	\$ 1,161,864	\$ 423,343	\$ (388,380)	\$ 1,583,260
Annual Percentage Increase/Decrease					
Number of Returns	1.73%	4.03%	1.99%	-1.97%	5.46%
Adjusted Gross Income ⁽ⁱ⁾	-1.79%	10.69%	3.47%	-3.00%	14.05%
Taxable Net Income	11.19%	13.43%	4.39%	-3.78%	16.03%
Tax Liability	-3.58%	14.15%	4.52%	-3.96%	16.83%

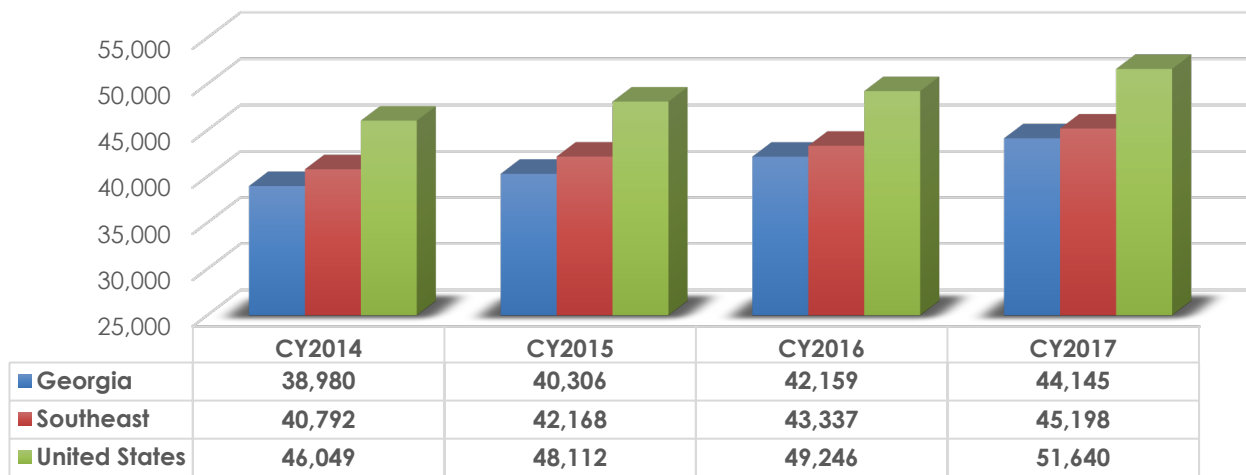
Notes:

(i) Georgia Adjusted Gross Income from returns filed by full-year residents only.

(ii) Figures presented represent only the net taxable income of returns with a positive net taxable income.

Source: Information Technology Division, Georgia Department of Revenue

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



Source: US Department of Commerce, Bureau of Economic Analysis (BEA) - Per Capita Personal Income Summary (SAINC-1)



Trends in Individual Income and State Income Tax Receipts

	CY2013	CY2014	CY2015	CY2016	CY2017
Total Individual Personal Income ⁽ⁱ⁾					
Amount (Millions)	\$ 378,156	\$ 393,594	\$ 411,361	\$ 434,677	\$ 460,403
Change from Prior Year (%)	1.79%	4.08%	4.51%	5.67%	5.92%
Individual Income Tax Receipts					
Net Amount (Millions)	\$ 8,879	\$ 9,305	\$ 10,006	\$ 10,579	\$ 11,297
Change from Prior Year (%)	5.95%	4.80%	7.53%	5.73%	6.79%
Income Elasticity Ratio ⁽ⁱⁱ⁾					
Income Elasticity Ratio	3.32	1.18	1.67	1.01	1.15

Notes:

(i) Individual Income amounts are calculated each quarter and averaged together to produce a seasonally adjusted yearly average; all years shown are four-quarter averages.

(ii) Ratio of the percentage change in tax receipts to the percentage change in personal income. Measures the sensitivity of individual income tax revenue to changes in total individual personal income. A ratio of 1.0 would indicate an identical rate of change for income and tax yield.

Source: Finance Department, Georgia Department of Revenue and United States Department of Commerce, Bureau of Economic Analysis (BEA)

Calendar Year 2018 Electronic Filing versus Paper Returns (000's)

	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	4,174	1,369	248	1,473	7,264
Paper Returns	647	22	57	2	728
Total	4,821	1,391	305	1,475	7,992

Notes: Individual Income Tax includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.

Source: Information Technology Division, Georgia Department of Revenue

Tax Returns Processed (000's)

	CY2014	CY2015	CY2016	CY2017	CY2018
Individual Income Tax	4,184	4,484	4,598	4,460	4,765
Individual Amended Tax	68	65	63	46	56
Withholding Tax	1,114	1,204	1,231	1,520	1,391
Corporate Tax	274	276	289	278	305
Sales and Use Tax	1,305	1,247	1,364	1,361	1,475
Total of all Tax Types	6,945	7,276	7,545	7,665	7,992

Source: Information Technology Division, Georgia Department of Revenue



Calendar Year 2017 Individual Income Tax by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income	Percent of Net Taxable Income	Average Net Taxable Income	Total Tax	Returns with no Net Taxable Income	Avg. Tax Liability
Over 1 Million	10,104	0.2%	\$ 22,675,083,573	11.56%	\$2,244,169	\$ 1,357,972,772	19	\$134,400
Over 500,000	22,771	0.5%	\$ 12,811,906,122	6.53%	\$ 562,641	\$ 762,961,318	27	\$ 33,506
Over 100,000	560,151	11.9%	\$ 76,377,841,457	38.92%	\$ 136,352	\$ 4,443,123,068	767	\$ 7,932
Over 50,000	772,622	16.4%	\$ 39,338,417,640	20.05%	\$ 50,915	\$ 2,181,749,922	4,157	\$ 2,824
Over 30,000	708,734	15.0%	\$ 18,364,407,532	9.36%	\$ 25,912	\$ 948,327,805	13,582	\$ 1,338
Over 25,000	251,268	5.3%	\$ 4,183,358,121	2.13%	\$ 16,649	\$ 198,378,698	9,125	\$ 790
Over 20,000	278,258	5.9%	\$ 3,504,588,040	1.79%	\$ 12,595	\$ 154,407,963	14,227	\$ 555
Over 15,000	320,852	6.8%	\$ 2,656,069,663	1.35%	\$ 8,278	\$ 102,620,941	24,879	\$ 320
Over 14,000	79,458	1.7%	\$ 423,740,756	0.22%	\$ 5,333	\$ 14,194,846	7,619	\$ 179
Over 13,000	69,434	1.5%	\$ 354,321,567	0.18%	\$ 5,103	\$ 11,656,334	10,663	\$ 168
Over 12,000	65,853	1.4%	\$ 313,272,594	0.16%	\$ 4,757	\$ 9,814,327	10,018	\$ 149
Over 11,000	65,885	1.4%	\$ 271,273,616	0.14%	\$ 4,117	\$ 7,897,605	10,397	\$ 120
Over 10,000	75,561	1.6%	\$ 249,655,604	0.13%	\$ 3,304	\$ 6,428,286	16,435	\$ 85
Over 9,000	76,606	1.6%	\$ 205,808,058	0.10%	\$ 2,687	\$ 4,746,781	15,627	\$ 62
Over 8,000	61,533	1.3%	\$ 140,382,231	0.07%	\$ 2,281	\$ 2,969,590	13,318	\$ 48
Over 7,000	60,748	1.3%	\$ 101,231,497	0.05%	\$ 1,666	\$ 1,842,675	19,139	\$ 30
Over 6,000	61,134	1.3%	\$ 63,461,421	0.03%	\$ 1,038	\$ 964,323	17,673	\$ 16
Over 5,000	59,752	1.3%	\$ 21,160,737	0.01%	\$ 354	\$ 233,116	17,836	\$ 4
Over 4,000	58,516	1.3%	\$ 72,451	-	\$ 1	\$ 1,059	58,424	\$ -
Over 3,000	57,602	1.2%	\$ 13,410	-	\$ -	\$ 168	57,576	\$ -
Over 2,000	56,791	1.2%	\$ 999	-	\$ -	\$ 114	56,785	\$ -
Over 1,000	53,064	1.1%	\$ -	-	\$ -	\$ 14	53,064	\$ -
Under 1,000	388,349	8.2%	\$ 40,714	-	\$ -	\$ 2,378	388,348	\$ -
NonRes/Partial	498,972	10.6%	\$ 14,165,527,243	7.22%	\$ 28,389	\$ 781,099,340	116,838	\$ 1,565
Totals	4,714,018	100.00%	\$ 196,221,635,046	100.00%	\$ 41,625	\$10,991,393,443	936,543	\$ 2,332

Note: Figures in this table represent returns received in CY 2018 with the majority of tax liability reflected for CY 2017.

Source: Information Technology Division, Georgia Department of Revenue

SALES AND USE TAX

Comparison of Sales Tax Collected and Distributed (Millions)

	FY2014	FY2015	FY2016	FY2017	FY2018
Net State Collection	\$ 5,170	\$ 5,441	\$ 5,477	\$ 5,730	\$ 5,939
Change from Prior Year (%)	-2.89%	5.24%	0.66%	4.62%	3.65%
Local Distributions	\$ 4,603	\$ 4,822	\$ 4,891	\$ 4,995	\$ 5,538
Change from Prior Year (%)	-0.65%	4.76%	1.43%	2.13%	10.87%
Total Sales Tax	\$ 9,773	\$ 10,263	\$ 10,368	\$ 10,725	\$ 11,477
Change from Prior Year (%)	-1.85%	5.01%	1.02%	3.44%	7.01%

Source: Finance Office, Georgia Department of Revenue



Net Sales and Use Tax Collections by Month (000's)

Month	FY2014	FY2015	FY2016	FY2017	FY2018
July	\$ 430,087	\$ 455,541	\$ 472,089	\$ 484,008	\$ 508,751
August	\$ 407,914	\$ 442,131	\$ 453,904	\$ 475,159	\$ 463,910
September	\$ 421,407	\$ 445,601	\$ 444,142	\$ 466,300	\$ 480,485
October	\$ 417,435	\$ 450,873	\$ 446,135	\$ 463,786	\$ 479,807
November	\$ 423,373	\$ 437,839	\$ 432,061	\$ 457,485	\$ 465,879
December	\$ 414,384	\$ 431,043	\$ 426,319	\$ 465,753	\$ 495,845
January	\$ 498,712	\$ 544,341	\$ 557,563	\$ 568,775	\$ 587,406
February	\$ 392,862	\$ 409,300	\$ 382,325	\$ 420,862	\$ 459,466
March	\$ 416,956	\$ 416,010	\$ 435,132	\$ 435,151	\$ 450,983
April	\$ 469,713	\$ 504,343	\$ 512,335	\$ 530,709	\$ 544,098
May	\$ 428,801	\$ 442,982	\$ 462,794	\$ 479,060	\$ 494,648
June	\$ 448,767	\$ 461,408	\$ 451,981	\$ 482,997	\$ 507,255
Total	\$ 5,170,411	\$ 5,441,412	\$ 5,476,780	\$ 5,730,045	\$ 5,938,533

Source: Finance Office, Georgia Department of Revenue

Sales and Use Tax Revenues by Business Group (000's)

Business Group	FY2014	FY2015	FY2016	FY2017	FY2018
Accommodations	\$ 239,002	\$ 269,134	\$ 295,999	\$ 307,790	\$ 330,594
Car & Automotive	\$ 283,772	\$ 300,091	\$ 330,633	\$ 333,186	\$ 351,633
Construction	\$ 69,314	\$ 79,158	\$ 95,080	\$ 113,346	\$ 109,774
Food & Grocery	\$ 1,746,942	\$ 1,890,152	\$ 2,053,976	\$ 2,029,832	\$ 2,284,531
General Merchandise	\$ 1,485,867	\$ 1,558,718	\$ 1,653,392	\$ 1,684,404	\$ 1,751,836
Home Furnishings	\$ 767,792	\$ 819,792	\$ 902,839	\$ 841,787	\$ 912,600
Manufacturing	\$ 555,161	\$ 605,656	\$ 642,317	\$ 607,144	\$ 651,822
Miscellaneous Services	\$ 1,052,854	\$ 1,116,512	\$ 1,179,552	\$ 1,272,287	\$ 1,375,966
Other Retail	\$ 1,239,132	\$ 1,308,779	\$ 1,369,165	\$ 1,456,497	\$ 1,568,420
Other Services	\$ 461,314	\$ 245,015	\$ 290,875	\$ 356,524	\$ 199,204
Utilities	\$ 980,271	\$ 991,603	\$ 932,006	\$ 950,987	\$ 974,212
Wholesale	\$ 970,112	\$ 998,342	\$ 914,266	\$ 946,794	\$ 1,037,537
Total	\$ 9,851,533	\$ 10,182,952	\$ 10,660,100	\$ 10,900,578	\$ 11,548,129

Source: Information Technology Division, Georgia Department of Revenue



LOCAL GOVERNMENT

Economic Indicators by County

County	2017 County Local Sales Tax Distribution		2017 Net Property and Utility Digest	
	000's	Rank	000's	Rank
Appling	\$ 8,117	82	\$ 869,653	59
Atkinson	\$ 1,776	135	\$ 133,746	148
Bacon	\$ 3,770	108	\$ 224,959	129
Baker	\$ 505	154	\$ 138,082	146
Baldwin	\$ 19,428	47	\$ 1,050,552	56
Banks	\$ 8,184	81	\$ 458,720	92
Barrow	\$ 30,895	33	\$ 1,975,477	31
Bartow	\$ 59,619	21	\$ 3,246,464	22
Ben Hill	\$ 5,902	93	\$ 330,343	109
Berrien	\$ 3,992	105	\$ 305,925	113
Bibb	\$ 88,939	12	\$ 3,764,697	16
Bleckley	\$ 2,985	120	\$ 234,180	127
Brantley	\$ 3,396	113	\$ 290,037	116
Brooks	\$ 3,024	119	\$ 347,670	107
Bryan	\$ 16,665	49	\$ 1,297,165	43
Bulloch	\$ 31,940	32	\$ 1,727,923	33
Burke	\$ 12,449	62	\$ 3,610,447	19
Butts	\$ 11,915	66	\$ 568,263	80
Calhoun	\$ 1,159	149	\$ 114,083	149
Camden	\$ 20,438	45	\$ 1,272,675	45
Candler	\$ 3,775	107	\$ 243,430	124
Carroll	\$ 48,917	23	\$ 2,518,532	26
Catoosa	\$ 29,914	35	\$ 1,452,707	38
Charlton	\$ 3,237	117	\$ 282,501	118
Chatham	\$ 213,561	5	\$12,230,040	4
Chattahoochee	\$ 2,217	129	\$ 58,059	157
Chattooga	\$ 6,768	87	\$ 389,797	100
Cherokee	\$ 73,423	13	\$ 8,858,826	6
Clarke	\$ 69,670	14	\$ 3,405,329	21
Clay	\$ 591	153	\$ 94,596	153
Clayton	\$ 158,360	6	\$ 5,761,116	9
Clinch	\$ 1,834	133	\$ 229,989	128
Cobb	\$ 289,637	3	\$30,579,655	1
Coffee	\$ 16,537	50	\$ 769,849	67
Colquitt	\$ 15,960	51	\$ 826,127	61
Columbia	\$ 60,930	20	\$ 5,050,122	11
Cook	\$ 6,250	90	\$ 310,227	112
Coweta	\$ 64,844	16	\$ 4,732,692	14
Crawford	\$ 1,595	138	\$ 256,097	120
Crisp	\$ 11,405	67	\$ 506,967	86

County	2017 County Local Sales Tax Distribution		2017 Net Property and Utility Digest	
	000's	Rank	000's	Rank
Dade	\$ 5,768	95	\$ 374,280	101
Dawson	\$ 23,433	41	\$ 1,210,033	48
Decatur	\$ 12,170	65	\$ 823,142	62
DeKalb	\$ 228,231	4	\$25,509,277	3
Dodge	\$ 5,299	98	\$ 361,311	105
Dooly	\$ 3,804	106	\$ 275,045	119
Dougherty	\$ 42,715	27	\$ 1,726,204	34
Douglas	\$ 61,335	19	\$ 3,751,092	17
Early	\$ 3,685	109	\$ 418,439	95
Echols	\$ 336	158	\$ 107,070	150
Effingham	\$ 27,219	36	\$ 1,582,123	37
Elbert	\$ 6,125	91	\$ 438,855	93
Emanuel	\$ 6,616	88	\$ 415,227	96
Evans	\$ 3,547	112	\$ 216,219	133
Fannin	\$ 15,357	52	\$ 1,365,256	40
Fayette	\$ 61,740	17	\$ 4,793,421	13
Floyd	\$ 41,502	28	\$ 2,529,960	25
Forsyth	\$ 111,634	7	\$10,364,895	5
Franklin	\$ 9,712	77	\$ 530,651	83
Fulton*	\$ 658,764	1	\$ -	-
Gilmer	\$ 12,284	64	\$ 1,076,672	54
Glascocock	\$ 472	157	\$ 81,094	154
Glynn	\$ 55,344	22	\$ 4,802,036	12
Gordon	\$ 24,940	39	\$ 1,374,791	39
Grady	\$ 6,842	86	\$ 495,884	87
Greene	\$ 12,965	59	\$ 1,254,275	46
Gwinnett	\$ 303,165	2	\$28,834,678	2
Habersham	\$ 16,972	48	\$ 930,309	57
Hall	\$ 95,288	11	\$ 6,428,056	7
Hancock	\$ 1,237	147	\$ 336,859	108
Haralson	\$ 9,963	74	\$ 664,884	72
Harris	\$ 7,647	84	\$ 1,203,804	50
Hart	\$ 8,585	80	\$ 818,380	64
Heard	\$ 12,966	58	\$ 460,409	91
Henry	\$ 102,094	9	\$ 6,152,466	8
Houston	\$ 68,497	15	\$ 3,588,990	20
Irwin	\$ 1,793	134	\$ 218,515	132
Jackson	\$ 32,769	31	\$ 2,134,805	29
Jasper	\$ 2,709	123	\$ 362,276	104
Jeff Davis	\$ 5,116	99	\$ 292,233	114



Economic Indicators by County (continued)

County	2017 County Local Sales Tax Distribution		2017 Net Property and Utility Digest	
	000's	Rank	000's	Rank
Jefferson	\$ 5,048	100	\$ 365,038	103
Jenkins	\$ 2,025	131	\$ 224,865	130
Johnson	\$ 1,599	137	\$ 142,377	145
Jones	\$ 5,809	94	\$ 630,364	77
Lamar	\$ 4,847	102	\$ 462,384	90
Lanier	\$ 1,525	141	\$ 166,050	141
Laurens	\$ 24,501	40	\$ 1,159,477	53
Lee	\$ 10,248	70	\$ 837,042	60
Liberty	\$ 19,759	46	\$ 1,175,501	52
Lincoln	\$ 1,837	132	\$ 249,740	122
Long	\$ 1,551	139	\$ 290,947	115
Lowndes	\$ 61,622	18	\$ 2,679,790	24
Lumpkin	\$ 10,054	73	\$ 822,635	63
Macon	\$ 3,332	116	\$ 314,581	111
Madison	\$ 5,631	96	\$ 613,171	78
Marion	\$ 1,275	146	\$ 191,840	136
McDuffie	\$ 9,204	78	\$ 524,285	84
McIntosh	\$ 3,553	111	\$ 432,006	94
Meriwether	\$ 4,807	103	\$ 479,633	88
Miller	\$ 1,538	140	\$ 174,372	139
Mitchell	\$ 5,974	92	\$ 554,535	81
Monroe	\$ 12,518	61	\$ 1,327,278	42
Montgomery	\$ 1,606	136	\$ 167,626	140
Morgan	\$ 10,386	69	\$ 769,101	68
Murray	\$ 13,665	55	\$ 753,051	69
Muscogee	\$ 100,756	10	\$ 5,714,401	10
Newton	\$ 34,035	29	\$ 2,254,087	28
Oconee	\$ 20,725	44	\$ 1,705,597	35
Oglethorpe	\$ 2,054	130	\$ 351,987	106
Paulding	\$ 47,932	25	\$ 3,692,203	18
Peach	\$ 10,155	71	\$ 597,311	79
Pickens	\$ 13,539	56	\$ 1,234,170	47
Pierce	\$ 5,008	101	\$ 399,696	97
Pike	\$ 3,370	114	\$ 390,253	98
Polk	\$ 13,930	54	\$ 810,518	65
Pulaski	\$ 2,536	126	\$ 219,352	131
Putnam	\$ 7,845	83	\$ 1,205,269	49
Quitman	\$ 477	156	\$ 68,992	156
Rabun	\$ 9,955	75	\$ 1,621,479	36
Randolph	\$ 1,436	142	\$ 174,748	138

County	2017 County Local Sales Tax Distribution		2017 Net Property and Utility Digest	
	000's	Rank	000's	Rank
Richmond	\$ 110,128	8	\$ 4,404,878	15
Rockdale	\$ 44,663	26	\$ 2,028,952	30
Schley	\$ 920	152	\$ 103,033	152
Screven	\$ 3,607	110	\$ 367,525	102
Seminole	\$ 2,639	124	\$ 240,272	125
Spalding	\$ 25,740	37	\$ 1,274,151	44
Stephens	\$ 9,824	76	\$ 543,894	82
Stewart	\$ 996	151	\$ 149,734	144
Sumter	\$ 10,538	68	\$ 664,057	73
Talbot	\$ 1,419	143	\$ 201,130	135
Taliaferro	\$ 276	159	\$ 55,747	158
Tattnall	\$ 5,330	97	\$ 390,207	99
Taylor	\$ 2,298	127	\$ 210,251	134
Telfair	\$ 3,347	115	\$ 255,004	121
Terrell	\$ 2,574	125	\$ 235,324	126
Thomas	\$ 20,805	42	\$ 1,343,520	41
Tift	\$ 25,435	38	\$ 877,513	58
Toombs	\$ 13,264	57	\$ 636,750	76
Towns	\$ 6,309	89	\$ 673,777	71
Treutlen	\$ 1,160	148	\$ 105,041	151
Troup	\$ 33,153	30	\$ 1,831,220	32
Turner	\$ 2,978	121	\$ 189,061	137
Twiggs	\$ 2,287	128	\$ 249,646	123
Union	\$ 12,417	63	\$ 1,075,249	55
Upson	\$ 9,130	79	\$ 507,393	85
Walker	\$ 14,796	53	\$ 1,188,499	51
Walton	\$ 30,864	34	\$ 2,481,091	27
Ware	\$ 20,740	43	\$ 683,071	70
Warren	\$ 1,392	144	\$ 165,328	142
Washington	\$ 7,038	85	\$ 640,395	75
Wayne	\$ 10,084	72	\$ 649,317	74
Webster	\$ 501	155	\$ 77,883	155
Wheeler	\$ 1,022	150	\$ 134,420	147
White	\$ 12,523	60	\$ 789,139	66
Whitfield	\$ 48,263	24	\$ 2,866,817	23
Wilcox	\$ 1,330	145	\$ 157,002	143
Wilkes	\$ 3,175	118	\$ 324,443	110
Wilkinson	\$ 2,936	122	\$ 284,651	117
Worth	\$ 4,655	104	\$ 470,132	89
Total	\$4,533,389		\$284,294,904	

Note: *Records submitted by Fulton County indicate the net 2017 Fulton County temporary tax digest value (000's) is 54,214,105.

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



Taxable Values and Rates, General Property and Public Utilities

	FY2014	FY2015	FY2016	FY2017	FY2018
Net Taxable Values					
State Rate (per \$1,000 value)	0.15	0.10	0.05	0.00	0.00
Grand Total	\$ 290,202,340	\$ 298,346,499	\$ 308,688,645	\$ 322,471,261	\$ 284,294,916
Public Utilities	\$ 13,940,371	\$ 14,438,856	\$ 14,884,695	\$ 15,519,333	\$ 14,976,658
General Property (Net of Exemptions)					
Total	\$ 276,261,969	\$ 283,907,643	\$ 293,803,950	\$ 306,951,928	\$ 269,318,258
Real Property	\$ 230,679,340	\$ 241,153,851	\$ 256,149,879	\$ 271,392,675	\$ 239,625,094
Personal Property	\$ 45,582,625	\$ 42,753,792	\$ 37,654,071	\$ 35,559,253	\$ 29,693,164

Source: Local Government Services Division, Georgia Department of Revenue

MOTOR VEHICLE

Active Registrations for Georgia Specialty Plates

Top Ten Specialty Plates	FY2014	FY2015	FY2016	FY2017	FY2018
Wildlife (O.C.G.A. § 40-2-86)	68,206	61,646	57,460	55,747	54,221
Bobwhite Quail (§ 40-2-86)	44,990	42,500	41,479	41,174	41,874
Educators (§ 40-2-86)	24,730	22,731	21,044	19,221	17,893
Hobby Antique (§ 40-2-86)	21,339	19,790	18,630	18,004	17,442
Hummingbird (§ 40-2-86)	16,791	15,632	12,718	13,945	13,587
Breast Cancer Awareness (§ 40-2-86)	18,133	16,025	14,390	12,590	11,236
Certified Firefighter (§ 40-3-86.1)	10,640	11,045	9,791	11,800	12,189
Wildflower (§ 40-2-86)	16,867	14,597	15,632	10,831	9,580
Golden Labrador Retriever (§ 40-2-86)	13,498	12,036	10,874	9,663	8,706
Dog & Cat Sterilization (§ 40-2-86)	12,439	10,861	11,361	8,510	7,561

Source: Motor Vehicle Division, Georgia Department of Revenue

Motor Vehicle Registrations

	FY2014	FY2015	FY2016	FY2017	FY2018
Registrations Issued	8,933,714	9,136,983	9,329,835	9,578,056	9,740,647
Tags Issued	1,884,228	1,968,145	2,080,233	2,135,654	2,128,434
Titles Issued	2,217,497	2,710,000	2,816,323	2,845,825	2,839,254
Insurance Notifications	1,113,877	1,245,411	1,248,074	1,313,952	1,292,096

Source: Motor Vehicle Division, Georgia Department of Revenue



Number of Motor Vehicle Registrations Issued by Major Category

	FY2014	FY2015	FY2016	FY2017	FY2018
Passenger Cars	5,734,501	5,885,471	6,032,589	6,188,639	6,279,580
Motorcycles	199,445	199,796	199,504	203,783	203,639
Trucks	1,858,415	1,880,170	1,905,876	1,944,982	1,977,924
Trailers	1,100,063	1,129,465	1,150,794	1,204,699	1,243,511
Bus	41,079	41,858	40,847	35,732	35,965
Other	211	223	225	221	228
Total	8,933,714	9,136,983	9,329,835	9,578,056	9,740,847

Source: Motor Vehicle Division, Georgia Department of Revenue

ALCOHOL AND TOBACCO

Tax and Fee Collections by Alcohol and Tobacco Division (000's)

	FY2014	FY2015	FY2016	FY2017	FY2018
Delinquent Tax Collections	\$ 1,590	\$ 1,062	\$ 888	\$ 1,323	\$ 1,334
Fee Collections	\$ 243	\$ 217	\$ 221	\$ 248	\$ 174
Executive Orders / Administrative Penalties / Fines	\$ 366	\$ 385	\$ 480	\$ 591	\$ 527
Total Collections and Fines Paid	\$ 2,199	\$ 1,664	\$ 1,589	\$ 2,162	\$ 2,035

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Revenue from Selective Excise Taxes (000's)

	FY2014	FY2015	FY2016	FY2017	FY2018
Beer	\$ 85,798	\$ 86,673	\$ 88,056	\$ 89,215	\$ 86,431
Tobacco	\$ 218,488	\$ 215,033	\$ 224,011	\$ 220,494	\$ 225,339
Liquor	\$ 57,153	\$ 60,082	\$ 63,640	\$ 65,020	\$ 67,341
Motor Fuel	\$ 447,529	\$ 457,234	\$ 1,604,962	\$ 1,755,027	\$ 1,789,717
Wine	\$ 35,767	\$ 39,924	\$ 38,889	\$ 39,937	\$ 41,567
Selective Excise Total	\$ 844,735	\$ 858,946	\$ 2,019,558	\$ 2,169,693	\$ 2,210,395

Source: Alcohol and Tobacco Division, Georgia Department of Revenue



Revenue from Business License Fees (000's)

	FY2014	FY2015	FY2016	FY2017	FY2018
Beer Dealers	\$ 142	\$ 187	\$ 192	\$ 181	\$ 188
Cigar and Cigarette Dealers	\$ 168	\$ 235	\$ 242	\$ 244	\$ 249
Liquor Dealers	\$ 1,485	\$ 1,648	\$ 1,766	\$ 1,689	\$ 1,724
Wine Dealers	\$ 337	\$ 259	\$ 237	\$ 241	\$ 253
Business Licenses Total	\$ 2,132	\$ 2,329	\$ 2,437	\$ 2,355	\$ 2,414

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Alcohol and Tobacco Division Statistics

	FY2014	FY2015	FY2016	FY2017	FY2018
Number of Alcohol Agents	32	28	36	41	39
Alcohol Inspections	5,617	4,481	3,755	5,726	6,677
Alcohol Investigations	1,122	1,118	1,050	1,087	729
Alcohol Citations	707	719	939	885	930
Underage Alcohol Investigations	3,673	3,686	3,254	3,243	3,272
Underage Alcohol Citations	254	329	321	256	196
Liquor License Investigations	1,122	1,118	1,090	1,115	729
Still Seizures	2	2	5	1	3
Tobacco Inspections	4,454	3,796	2,945	5,428	5,787
Tobacco Investigations	41	11	40	28	31
Tobacco Citations	329	279	317	360	426
Underage Tobacco Investigations	2,688	4,077	3,761	3,613	3,897
Executive Orders	1,111	837	943	1,057	1,075
Game Inspections	3,293	-	-	-	-
Felony Arrests	2	4	7	10	15
Misdemeanor Arrests	130	343	268	234	179

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

SPECIAL INVESTIGATIONS

	FY2014	FY2015	FY2016	FY2017	FY2018
Dyed Fuel Inspections	6,838	8,755	7,862	10,664	4,916
Dyed Fuel Violations	113	188	73	35	24
Amount of Fraudulent Return Payments Prevented	\$ 32,671,531	\$ 312,895,381	\$ 110,444,067	\$ 171,425,186	\$ 322,706,020
Tax Returns Reviewed	424,267	1,005,136	4,300,000	4,605,272	4,770,866
Cases Investigated	52	43	274	276	197

Source: Office of Special Investigations Division, Georgia Department of Revenue



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 to uphold your rights every time you interact with DOR. This includes fair and courteous treatment in all dealings with DOR, prompt and accurate responses to all questions and requests for tax assistance, and fair and timely hearings on disputes of any tax liability as provided 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. See O.C.G.A. §§ 48-2-15 and 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; 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 Proposed Assessment or Refund Denial; and the procedure for appealing an Official Assessment and Demand for Payment, Refund Denial, or State Tax Execution.

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, whether an attorney, accountant, or other person with a properly completed Power of Attorney, in any hearing or conference with DOR. A Power of Attorney form can be found by entering "Power of Attorney" in the search box on DOR's website at <https://dor.georgia.gov>.

OBLIGATIONS OF THE GEORGIA DEPARTMENT OF REVENUE

DOR has the obligation to:

- Perform audits and conduct conferences with you at reasonable times and places;
- Furnish copies of DOR'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 have failed to maintain suitable records 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 later of: the date the taxes were paid or the due date for filing the tax return, including any applicable extensions.
- You may file a claim for a refund of taxes other than income tax within three years after the date the taxes were paid.
- The claim must be in writing and include a summary statement of the grounds upon which you rely and identification of the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available on the DOR website at <https://dor.georgia.gov/documents/forms>.

DISPUTING A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

- To dispute a Proposed Assessment or Refund Denial, you may protest with the Department within 30 days of the issued date printed on the notice. To protest online, log on to the Georgia Tax Center website at <https://gtc.dor.ga.gov>. To protest by mail, complete a Protest of Proposed Assessment or Refund Denial form (Form TSD-1) by entering a search for the form on the Department's website at <https://dor.georgia.gov>, downloading a copy, and following the instructions therein. DOR will notify you that the protest has either been granted or denied.
- If DOR grants your protest of a Proposed Assessment, the assessment will be modified or withdrawn. If DOR grants your protest of a Refund Denial, the approved refund will be issued.
- If DOR denies your 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. You also have the right to appeal if DOR denies your protest of a Refund Denial.

DISPUTING AN OFFICIAL ASSESSMENT, REFUND DENIAL OR STATE TAX EXECUTION

- **To Dispute an Official Assessment:**
You must appeal the Official Assessment either to the Georgia Tax Tribunal (GTT) or to the appropriate superior court within 30 days of the issued date of the Official Assessment and Demand for Payment Notice.
- **To Dispute the Denial of a Claim for Refund:**
If DOR denies your claim for refund, you can appeal the denial either to GTT or to the appropriate superior court within: (i) two years from the date the refund claim was denied, or (ii) if later, 30 days after the issued date of DOR's notice of decision if you elected to protest the refund denial before appealing.
- **To Dispute the Issuance of a State Tax Execution:**
Failure to either pay or appeal an Official Assessment within 30 days may result in the issuance of a State Tax Execution. You can appeal the issuance of a State Tax Execution to GTT or in the appropriate superior court.



Georgia Tax Tribunal

- GTT hears and decides certain state tax disputes and is completely separate from DOR. Decisions of GTT (except small claims cases) may 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 other tax types. Decisions in small claims cases are final and cannot be appealed.
- To file an appeal with GTT, complete a Georgia Tax Tribunal Petition by entering a search and downloading the form from www.gataxtribunal.ga.gov and following the instructions.

Superior Court

- An appeal in superior court must satisfy certain legal procedural requirements and must be accompanied by either a surety bond in an amount equal to the amount in dispute or timely evidence of your owning equity in real estate in Georgia in an amount equal to or in excess of the amount in dispute. It is highly recommended that you retain legal counsel for an appeal to 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 20% collection fee. The State Tax Execution may be recorded in county public records and will constitute a lien covering all property in which you have any interest.
- After the issuance of the tax execution, DOR can use all lawful means to collect the amount due, including garnishment, levy, and sale of your property or rights to property. Any additional costs that arise from such collection actions will be added to the amount due indicated on the State Tax Execution.
- An appeal to GTT or superior court 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 the GTT or superior court 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 provisions for the payment of state taxes, or do anything which has the potential 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 DOR that adequately secures payment of the tax.



TAXPAYER RESOLUTION UNIT

- The Taxpayer Resolution Unit ensures that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you have exhausted all administrative options to resolve an issue, the Taxpayer Resolution Unit can facilitate a timely and equitable resolution.
- Please direct any suggestions or complaints concerning a particular tax-related issue to the Taxpayer Resolution Unit at taxpayer.resolution@dor.ga.gov.

Department Contact Information

Georgia Department of Revenue

1800 Century Boulevard, NE

Atlanta, Georgia 30345

Tel 404-417-2100

<https://dor.georgia.gov>

