GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of State General Fund Receipts

June 2019

(unaudited - 000's)

For	the	M	[ont]	h Enc	ded
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June 2018

\$ Change

% Change

Net Tax Revenues:	' <u>-</u>						
Income Tax - Individual	\$	1,044,101	\$	947,782	\$	96,318	10.2%
Income Tax - Corporate	\$	225,825	\$	182,691	\$	43,134	23.6%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Note 2b)	\$	1,068,623	\$	992,472	\$	76,150	7.7%
Local Distribution (Note 1)	\$	(533,824)	\$	(483,359)	\$	(50,465)	-10.4%
Adjustments \ Refunds	\$	(7,138)	\$	(1,857)	\$	(5,281)	-284.3%
Net Sales and Use Tax - General	\$	527,661	\$	507,255	\$	20,405	4.0%
Motor Fuel Taxes (Note 2a)	\$	164,441	\$	160,763	\$	3,678	2.3%
Tobacco Taxes	\$	19,868	\$	21,860	\$	(1,991)	-9.1%
Alcoholic Beverages Tax	\$	19,282	\$	18,310	\$	973	5.3%
Property Tax	\$	134	\$	165	\$	(32)	-19.2%
Motor Vehicle Revenues:							
Highway Impact Fees	\$	711	\$	861	\$	(150)	-17.4%
Tag, Title and Fees	\$	28,098	\$	32,222	\$	(4,124)	-12.8%
Title Ad Valorem Tax	\$	63,662	\$ \$	74,493	\$	(10,831)	-14.5%
Motor Vehicle Subtotal	\$	92,471	\$	107,576	\$	(15,105)	-14.5%
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Total Net Taxes - Subtotal	\$	2,093,782	\$	1,946,403	\$	147,379	7.6%
Interest, Fees and Sales:							
Hotel \ Motel Fees	\$	15,959	\$	15,208	\$	751	4.9%
Other Interest, Fees & Sales (Note 3)	\$	14,376	\$	16,464	\$	(2,089)	-12.7%
Total State General Fund Receipts	\$	2,124,117	\$	1,978,075	\$	146,042	7.4%
State General Fund Receipts		FY 2019		FY 2018	\$	Change	% Change
State General Fund Receipts Net Tax Revenues:		FY 2019		FY 2018	\$	Change	% Change
Net Tax Revenues:							
	\$ \$	FY 2019 12,176,937 1,271,270	\$ \$	FY 2018 11,643,781 1,004,298	\$ \$ \$	Change 533,156 266,973	% Change 4.6% 26.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate	\$	12,176,937	\$	11,643,781	\$	533,156	4.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General:	\$ \$	12,176,937 1,271,270	\$ \$	11,643,781 1,004,298	\$ \$	533,156 266,973	4.6% 26.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b)	\$ \$	12,176,937 1,271,270 12,416,156	\$ \$	11,643,781 1,004,298 11,545,262	\$ \$	533,156 266,973 870,894	4.6% 26.6% 7.5%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1)	\$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100)	\$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812)	\$ \$ \$	533,156 266,973 870,894 (559,288)	4.6% 26.6% 7.5% -10.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds	\$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772)	\$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917)	\$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144	4.6% 26.6% 7.5% -10.1% 3.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General	\$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100)	\$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812)	\$ \$ \$	533,156 266,973 870,894 (559,288)	4.6% 26.6% 7.5% -10.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a)	\$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772)	\$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917)	\$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes	\$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363	\$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910	\$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547)	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax	\$ \$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363 198,770	\$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713	\$ \$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547) 3,074	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7% 1.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes	\$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910	\$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547)	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax	\$ \$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363 198,770	\$ \$ \$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910 195,696	\$ \$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547) 3,074	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7% 1.6%
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Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees	\$ \$ \$ \$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363 198,770 1,280	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910 195,696 1,562	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547) 3,074 (282)	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7% 1.6% -18.0%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees	\$ \$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363 198,770 1,280 15,859 384,683	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910 195,696 1,562	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547) 3,074 (282) 1,022 (10,456)	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7% 1.6% -18.0%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363 198,770 1,280 15,859 384,683 864,631	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910 195,696 1,562 14,838 395,140 915,855	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547) 3,074 (282) 1,022 (10,456) (51,224)	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7% 1.6% -18.0%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal	\$ \$ \$ \$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363 198,770 1,280 15,859 384,683 864,631 1,265,174	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910 195,696 1,562 14,838 395,140 915,855 1,325,832	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547) 3,074 (282) 1,022 (10,456) (51,224) (60,659)	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7% 1.6% -18.0% 6.9% -2.6% -5.6% -4.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales:	\$ \$ \$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363 198,770 1,280 15,859 384,683 864,631 1,265,174	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910 195,696 1,562 14,838 395,140 915,855 1,325,832	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547) 3,074 (282) 1,022 (10,456) (51,224) (60,659) 1,090,707	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7% 1.6% -18.0% 6.9% -2.6% -5.6% -4.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal	\$ \$ \$ \$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363 198,770 1,280 15,859 384,683 864,631 1,265,174	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910 195,696 1,562 14,838 395,140 915,855 1,325,832	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547) 3,074 (282) 1,022 (10,456) (51,224) (60,659)	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7% 1.6% -18.0% 6.9% -2.6% -5.6% -4.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales: Hotel \ Motel Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,176,937 1,271,270 12,416,156 (6,097,100) (66,772) 6,252,284 1,837,954 223,363 198,770 1,280 15,859 384,683 864,631 1,265,174 23,227,032	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,643,781 1,004,298 11,545,262 (5,537,812) (68,917) 5,938,533 1,801,713 224,910 195,696 1,562 14,838 395,140 915,855 1,325,832 22,136,325	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	533,156 266,973 870,894 (559,288) 2,144 313,751 36,241 (1,547) 3,074 (282) 1,022 (10,456) (51,224) (60,659) 1,090,707	4.6% 26.6% 7.5% -10.1% 3.1% 5.3% 2.0% -0.7% 1.6% -18.0% 6.9% -2.6% -5.6% -4.6% 4.9%

Footnotes:

State General Fund Receipts

- 1. The Local Distribution is adjusted with an accrual to reflect payment activity that occurs after the actual distribution (3 business days prior to the end of a month).
- 2. Both the a) 3% State Prepaid Motor Fuel Tax and b) 1% State Motor Fuel Sales Tax (2nd Motor Fuel) were repealed by Transportation Funding Act (HB 170).
- 3. "Other Interest, Fees & Sales" include payments that have been deposited in the bank, but for which returns may not have been processed. These undistributed tax payments are then re-classified (once the return is processed) to the appropriate revenue tax account. "Other" also includes Unclaimed Property collections.