

GEORGIA DEPARTMENT OF REVENUE
Comparative Summary of State General Fund Receipts
(unaudited - 000's)

State General Fund Receipts	For the Month Ended			
	<u>September FY '16</u>	<u>September FY '15</u>	<u>\$ Change</u>	<u>% Change</u>
Net Tax Revenues:				
Income Tax - Individual	\$ 1,012,190	\$ 949,933	\$ 62,257	6.6%
Income Tax - Corporate	\$ 187,115	\$ 184,612	\$ 2,503	1.4%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 865,198	\$ 857,378	\$ 7,820	0.9%
Local Distribution (Note 1)	\$ (413,837)	\$ (406,290)	\$ (7,547)	-1.9%
Adjustments \ Refunds	\$ (7,219)	\$ (5,487)	\$ (1,732)	-31.6%
Net Sales and Use Tax - General	\$ 444,142	\$ 445,601	\$ (1,460)	-0.3%
Motor Fuel Taxes (Note 2a)	\$ 145,306	\$ 84,962	\$ 60,344	71.0%
Tobacco Taxes	\$ 21,079	\$ 18,131	\$ 2,948	16.3%
Alcoholic Beverages Tax	\$ 15,040	\$ 15,566	\$ (525)	-3.4%
Property Tax	\$ 33	\$ 512	\$ (479)	-93.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 689	\$ -	\$ 689	
Tag, Title and Fees	\$ 28,895	\$ 30,548	\$ (1,654)	-5.4%
Title Ad Valorem Tax	\$ 79,697	\$ 68,442	\$ 11,256	16.4%
Motor Vehicle Subtotal	\$ 109,281	\$ 98,990	\$ 10,291	10.4%
Total Net Taxes - Subtotal	\$ 1,934,186	\$ 1,798,307	\$ 135,879	7.6%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 13,297	\$ -	\$ 13,297	
Other Interest, Fees & Sales (Note 3)	\$ 18,502	\$ 9,951	\$ 8,551	85.9%
Total State General Fund Receipts	\$ 1,965,985	\$ 1,808,258	\$ 157,727	8.7%

State General Fund Receipts	Year-to-Date			
	<u>FY 2016</u>	<u>FY 2015</u>	<u>\$ Change</u>	<u>% Change</u>
Net Tax Revenues:				
Income Tax - Individual	\$ 2,645,134	\$ 2,433,459	\$ 211,675	8.7%
Income Tax - Corporate	\$ 228,897	\$ 224,456	\$ 4,441	2.0%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 2,647,857	\$ 2,570,464	\$ 77,393	3.0%
Local Distribution (Note 1)	\$ (1,247,776)	\$ (1,210,546)	\$ (37,230)	-3.1%
Adjustments \ Refunds	\$ (29,947)	\$ (16,644)	\$ (13,303)	-79.9%
Net Sales and Use Tax - General	\$ 1,370,134	\$ 1,343,274	\$ 26,860	2.0%
Motor Fuel Taxes (Note 2a)	\$ 379,419	\$ 254,544	\$ 124,875	49.1%
Tobacco Taxes	\$ 57,472	\$ 54,645	\$ 2,827	5.2%
Alcoholic Beverages Tax	\$ 47,968	\$ 46,876	\$ 1,092	2.3%
Property Tax	\$ 444	\$ 1,508	\$ (1,064)	-70.6%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 2,161	\$ -	\$ 2,161	
Tag, Title and Fees	\$ 88,147	\$ 87,352	\$ 795	0.9%
Title Ad Valorem Tax	\$ 233,402	\$ 204,120	\$ 29,283	14.3%
Motor Vehicle Subtotal	\$ 323,711	\$ 291,472	\$ 32,239	11.1%
Total Net Taxes - Subtotal	\$ 5,053,178	\$ 4,650,233	\$ 402,945	8.7%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 28,292	\$ -	\$ 28,292	
Other Interest, Fees & Sales (Note 3)	\$ 46,166	\$ 38,741	\$ 7,425	19.2%
Total State General Fund Receipts	\$ 5,127,636	\$ 4,688,974	\$ 438,661	9.4%

Footnotes:

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.