

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	October 2017	October 2016		
Net Tax Revenues:				
Income Tax - Individual	\$ 897,519	\$ 924,560	\$ (27,041)	-2.9%
Income Tax - Corporate	\$ (2,155)	\$ 21,352	\$ (23,508)	-110.1%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 931,200	\$ 891,008	\$ 40,192	4.5%
Local Distribution (Note 1)	\$ (444,404)	\$ (412,651)	\$ (31,753)	-7.7%
Adjustments \ Refunds	\$ (6,989)	\$ (14,571)	\$ 7,582	52.0%
Net Sales and Use Tax - General	\$ 479,807	\$ 463,786	\$ 16,021	3.5%
Motor Fuel Taxes (Note 2a)	\$ 146,452	\$ 143,352	\$ 3,099	2.2%
Tobacco Taxes	\$ 16,370	\$ 17,753	\$ (1,383)	-7.8%
Alcoholic Beverages Tax	\$ 15,739	\$ 16,124	\$ (385)	-2.4%
Property Tax	\$ 1,021	\$ 1,003	\$ 18	1.8%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 706	\$ 656	\$ 50	7.6%
Tag, Title and Fees	\$ 33,288	\$ 29,929	\$ 3,359	11.2%
Title Ad Valorem Tax	\$ 73,331	\$ 85,258	\$ (11,927)	-14.0%
Motor Vehicle Subtotal	\$ 107,324	\$ 115,842	\$ (8,518)	-7.4%
Total Net Taxes - Subtotal	\$ 1,662,077	\$ 1,703,773	\$ (41,696)	-2.4%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 14,991	\$ 14,214	\$ 777	5.5%
Other Interest, Fees & Sales (Note 3)	\$ 34,453	\$ 50,013	\$ (15,560)	-31.1%
Total State General Fund Receipts	\$ 1,711,521	\$ 1,768,000	\$ (56,479)	-3.2%

State General Fund Receipts	FY 2018		\$ Change	% Change
	FY 2018	FY 2017		
Net Tax Revenues:				
Income Tax - Individual	\$ 3,673,715	\$ 3,591,073	\$ 82,642	2.3%
Income Tax - Corporate	\$ 231,280	\$ 231,579	\$ (299)	-0.1%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 3,773,896	\$ 3,568,747	\$ 205,149	5.7%
Local Distribution (Note 1)	\$ (1,811,801)	\$ (1,645,072)	\$ (166,730)	-10.1%
Adjustments \ Refunds	\$ (29,142)	\$ (34,422)	\$ 5,281	15.3%
Net Sales and Use Tax - General	\$ 1,932,953	\$ 1,889,253	\$ 43,699	2.3%
Motor Fuel Taxes (Note 2a)	\$ 604,238	\$ 588,628	\$ 15,610	2.7%
Tobacco Taxes	\$ 75,994	\$ 75,472	\$ 522	0.7%
Alcoholic Beverages Tax	\$ 65,823	\$ 65,740	\$ 83	0.1%
Property Tax	\$ 1,274	\$ 1,118	\$ 156	14.0%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 2,826	\$ 3,546	\$ (719)	-20.3%
Tag, Title and Fees	\$ 128,758	\$ 116,734	\$ 12,024	10.3%
Title Ad Valorem Tax	\$ 324,930	\$ 353,469	\$ (28,539)	-8.1%
Motor Vehicle Subtotal	\$ 456,514	\$ 473,749	\$ (17,234)	-3.6%
Total Net Taxes - Subtotal	\$ 7,041,792	\$ 6,916,613	\$ 125,179	1.8%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 59,927	\$ 58,712	\$ 1,215	2.1%
Other Interest, Fees & Sales (Note 3)	\$ 90,877	\$ 103,320	\$ (12,442)	-12.0%
Total State General Fund Receipts	\$ 7,192,596	\$ 7,078,645	\$ 113,951	1.6%

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.