

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	April 2019	April 2018		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,583,699	\$ 1,129,085	\$ 454,614	40.3%
Income Tax - Corporate	\$ 310,419	\$ 241,224	\$ 69,194	28.7%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 1,102,781	\$ 1,029,271	\$ 73,510	7.1%
Local Distribution (Note 1)	\$ (524,777)	\$ (481,482)	\$ (43,295)	-9.0%
Adjustments \ Refunds	\$ (3,429)	\$ (3,691)	\$ 262	7.1%
Net Sales and Use Tax - General	\$ 574,575	\$ 544,098	\$ 30,477	5.6%
Motor Fuel Taxes (Note 2a)	\$ 157,901	\$ 159,058	\$ (1,158)	-0.7%
Tobacco Taxes	\$ 17,287	\$ 19,160	\$ (1,873)	-9.8%
Alcoholic Beverages Tax	\$ 16,312	\$ 17,081	\$ (769)	-4.5%
Property Tax	\$ 10	\$ 9	\$ 1	7.8%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 1,856	\$ 1,449	\$ 407	28.1%
Tag, Title and Fees	\$ 37,694	\$ 35,513	\$ 2,181	6.1%
Title Ad Valorem Tax	\$ 74,145	\$ 76,877	\$ (2,732)	-3.6%
Motor Vehicle Subtotal	\$ 113,695	\$ 113,839	\$ (144)	-0.1%
Total Net Taxes - Subtotal	\$ 2,773,899	\$ 2,223,555	\$ 550,343	24.8%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 17,052	\$ 16,347	\$ 706	4.3%
Other Interest, Fees & Sales (Note 3)	\$ 79,155	\$ 70,522	\$ 8,633	12.2%
Total State General Fund Receipts	\$ 2,870,106	\$ 2,310,424	\$ 559,681	24.2%

State General Fund Receipts	FY 2019		FY 2018		\$ Change	% Change
Net Tax Revenues:						
Income Tax - Individual	\$ 10,245,750	\$ 9,812,197	\$ 433,553	4.4%		
Income Tax - Corporate	\$ 1,004,142	\$ 782,908	\$ 221,233	28.3%		
Sales and Use Tax - General:						
Sales and Use Tax - Gross (Note 2b)	\$ 10,302,367	\$ 9,576,947	\$ 725,421	7.6%		
Local Distribution (Note 1)	\$ (5,032,998)	\$ (4,581,360)	\$ (451,638)	-9.9%		
Adjustments \ Refunds	\$ (53,056)	\$ (58,957)	\$ 5,902	10.0%		
Net Sales and Use Tax - General	\$ 5,216,314	\$ 4,936,629	\$ 279,684	5.7%		
Motor Fuel Taxes (Note 2a)	\$ 1,520,670	\$ 1,489,275	\$ 31,396	2.1%		
Tobacco Taxes	\$ 185,349	\$ 185,452	\$ (104)	-0.1%		
Alcoholic Beverages Tax	\$ 162,732	\$ 161,656	\$ 1,076	0.7%		
Property Tax	\$ 1,138	\$ 1,356	\$ (218)	-16.1%		
Motor Vehicle Revenues:						
Highway Impact Fees	\$ 13,925	\$ 13,240	\$ 686	5.2%		
Tag, Title and Fees	\$ 332,131	\$ 330,810	\$ 1,321	0.4%		
Title Ad Valorem Tax	\$ 723,937	\$ 767,287	\$ (43,350)	-5.6%		
Motor Vehicle Subtotal	\$ 1,069,994	\$ 1,111,337	\$ (41,344)	-3.7%		
Total Net Taxes - Subtotal	\$ 19,406,088	\$ 18,480,811	\$ 925,278	5.0%		
Interest, Fees and Sales:						
Hotel \ Motel Fees	\$ 148,118	\$ 143,698	\$ 4,420	3.1%		
Other Interest, Fees & Sales (Note 3)	\$ 355,762	\$ 345,781	\$ 9,981	2.9%		
Total State General Fund Receipts	\$ 19,909,969	\$ 18,970,290	\$ 939,679	5.0%		

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.