

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	May 2019	May 2018		
Net Tax Revenues:				
Income Tax - Individual	\$ 887,086	\$ 883,802	\$ 3,284	0.4%
Income Tax - Corporate	\$ 41,304	\$ 38,698	\$ 2,605	6.7%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 1,045,166	\$ 975,843	\$ 69,323	7.1%
Local Distribution (Note 1)	\$ (530,278)	\$ (473,092)	\$ (57,186)	-12.1%
Adjustments \ Refunds	\$ (6,579)	\$ (8,102)	\$ 1,523	18.8%
Net Sales and Use Tax - General	\$ 508,309	\$ 494,648	\$ 13,661	2.8%
Motor Fuel Taxes (Note 2a)	\$ 152,843	\$ 151,675	\$ 1,167	0.8%
Tobacco Taxes	\$ 18,146	\$ 17,598	\$ 548	3.1%
Alcoholic Beverages Tax	\$ 16,755	\$ 15,730	\$ 1,025	6.5%
Property Tax	\$ 8	\$ 40	\$ (32)	-79.4%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 1,223	\$ 737	\$ 486	66.0%
Tag, Title and Fees	\$ 24,455	\$ 32,108	\$ (7,653)	-23.8%
Title Ad Valorem Tax	\$ 77,031	\$ 74,074	\$ 2,957	4.0%
Motor Vehicle Subtotal	\$ 102,709	\$ 106,919	\$ (4,210)	-3.9%
Total Net Taxes - Subtotal	\$ 1,727,161	\$ 1,709,112	\$ 18,050	1.1%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 15,906	\$ 15,548	\$ 358	2.3%
Other Interest, Fees & Sales (Note 3)	\$ 16,032	\$ 33,399	\$ (17,367)	-52.0%
Total State General Fund Receipts	\$ 1,759,100	\$ 1,758,059	\$ 1,041	0.1%

State General Fund Receipts	FY 2019		\$ Change	% Change
	FY 2018			
Net Tax Revenues:				
Income Tax - Individual	\$ 11,132,836	\$ 10,695,999	\$ 436,837	4.1%
Income Tax - Corporate	\$ 1,045,445	\$ 821,606	\$ 223,839	27.2%
Sales and Use Tax - General:				
Sales and Use Tax - Gross (Note 2b)	\$ 11,347,533	\$ 10,552,790	\$ 794,744	7.5%
Local Distribution (Note 1)	\$ (5,563,276)	\$ (5,054,453)	\$ (508,823)	-10.1%
Adjustments \ Refunds	\$ (59,634)	\$ (67,059)	\$ 7,425	11.1%
Net Sales and Use Tax - General	\$ 5,724,623	\$ 5,431,277	\$ 293,346	5.4%
Motor Fuel Taxes (Note 2a)	\$ 1,673,513	\$ 1,640,950	\$ 32,563	2.0%
Tobacco Taxes	\$ 203,495	\$ 203,051	\$ 444	0.2%
Alcoholic Beverages Tax	\$ 179,488	\$ 177,386	\$ 2,101	1.2%
Property Tax	\$ 1,147	\$ 1,396	\$ (250)	-17.9%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 15,149	\$ 13,977	\$ 1,172	8.4%
Tag, Title and Fees	\$ 356,586	\$ 362,918	\$ (6,332)	-1.7%
Title Ad Valorem Tax	\$ 800,968	\$ 841,362	\$ (40,393)	-4.8%
Motor Vehicle Subtotal	\$ 1,172,703	\$ 1,218,256	\$ (45,553)	-3.7%
Total Net Taxes - Subtotal	\$ 21,133,250	\$ 20,189,922	\$ 943,328	4.7%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 164,025	\$ 159,247	\$ 4,778	3.0%
Other Interest, Fees & Sales (Note 3)	\$ 371,794	\$ 379,180	\$ (7,386)	-1.9%
Total State General Fund Receipts	\$ 21,669,069	\$ 20,728,349	\$ 940,720	4.5%

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.