

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

State General Fund Receipts	<b>For the Month Ended</b>			
	<b>December 2019</b>	<b>December 2018</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 1,157,561	\$ 1,143,152	\$ 14,409	1.3%
Income Tax - Corporate	\$ 246,515	\$ 180,049	\$ 66,466	36.9%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,055,645	\$ 1,040,221	\$ 15,424	1.5%
Local Distribution (Note 1)	\$ (524,142)	\$ (502,901)	\$ (21,242)	-4.2%
Adjustments \ Refunds	\$ (5,240)	\$ (11,218)	\$ 5,978	53.3%
Net Sales and Use Tax - General	\$ 526,262	\$ 526,102	\$ 160	0.03%
Motor Fuel Taxes	\$ 147,892	\$ 147,217	\$ 675	0.5%
Tobacco Taxes	\$ 17,964	\$ 18,556	\$ (592)	-3.2%
Alcoholic Beverages Tax	\$ 16,581	\$ 16,639	\$ (57)	-0.3%
Property Tax	\$ 26	\$ 9	\$ 17	183.1%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 847	\$ 996	\$ (149)	-14.9%
Tag, Title and Fees	\$ 25,292	\$ 25,820	\$ (528)	-2.0%
Title Ad Valorem Tax	\$ 47,623	\$ 66,602	\$ (18,980)	-28.5%
Motor Vehicle Subtotal	\$ 73,762	\$ 93,418	\$ (19,656)	-21.0%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 2,186,563</b>	<b>\$ 2,125,142</b>	<b>\$ 61,422</b>	<b>2.9%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 13,884	\$ 13,922	\$ (38)	-0.3%
Other Interest, Fees & Sales (Note 2)	\$ 27,871	\$ 23,430	\$ 4,441	19.0%
<b>Total State General Fund Receipts</b>	<b>\$ 2,228,319</b>	<b>\$ 2,162,494</b>	<b>\$ 65,825</b>	<b>3.0%</b>

State General Fund Receipts	<b>FY 2020</b>			
	<b>FY 2020</b>	<b>FY 2019</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 6,091,249	\$ 6,121,277	\$ (30,029)	-0.5%
Income Tax - Corporate	\$ 584,860	\$ 528,098	\$ 56,763	10.7%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 6,361,774	\$ 6,100,725	\$ 261,049	4.3%
Local Distribution (Note 1)	\$ (3,171,416)	\$ (2,969,516)	\$ (201,900)	-6.8%
Adjustments \ Refunds	\$ (39,579)	\$ (35,147)	\$ (4,432)	-12.6%
Net Sales and Use Tax - General	\$ 3,150,779	\$ 3,096,062	\$ 54,717	1.8%
Motor Fuel Taxes	\$ 925,308	\$ 928,138	\$ (2,830)	-0.3%
Tobacco Taxes	\$ 111,052	\$ 115,172	\$ (4,119)	-3.6%
Alcoholic Beverages Tax	\$ 102,018	\$ 97,913	\$ 4,105	4.2%
Property Tax	\$ 1,102	\$ 1,101	\$ 1	0.1%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 5,422	\$ 5,174	\$ 248	4.8%
Tag, Title and Fees	\$ 184,770	\$ 184,206	\$ 563	0.3%
Title Ad Valorem Tax	\$ 368,892	\$ 438,168	\$ (69,276)	-15.8%
Motor Vehicle Subtotal	\$ 559,084	\$ 627,548	\$ (68,464)	-10.9%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 11,525,451</b>	<b>\$ 11,515,308</b>	<b>\$ 10,143</b>	<b>0.1%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 91,289	\$ 91,062	\$ 227	0.2%
Other Interest, Fees & Sales (Note 2)	\$ 234,070	\$ 212,169	\$ 21,901	10.3%
<b>Total State General Fund Receipts</b>	<b>\$ 11,850,810</b>	<b>\$ 11,818,540</b>	<b>\$ 32,271</b>	<b>0.3%</b>

**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. "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.