GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of Net Revenue Collections

(unaudited - 000's)

	For the Month Ended						
	April 2013			April 2012			
		(FY 2013)		(FY 2012)	\$	Change	% Change
Tax Revenues:							
Income Tax - Individual:	\$	1,014,714	\$	804,831	\$	209,883	26.1%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Footnote 2)	\$	843,671	\$	902,066	\$	(58,395)	-6.5%
Local Sales Tax Distribution (Footnote 1)	\$	(421,064)	\$	(400,822)	\$	(20,242)	-5.1%
Sales Tax Adjustments/Refunds	\$	(5,786)	\$	(18,821)	\$	13,035	69.3%
Net Sales and Use Tax - General	\$	416,822	\$	482,423	\$	(65,601)	-13.6%
Motor Fuel Taxes:							
Prepaid Motor Fuel Tax	\$	45,393	\$	47,187	\$	(1,793)	-3.8%
Motor Fuel Excise Tax	\$	36,316	\$	36,902	\$	(586)	-1.6%
Total Motor Fuel Taxes	\$	81,709	\$	84,088	\$	(2,379)	-2.8%
Income Tax - Corporate	\$	118,540	\$	68,158	\$	50,382	73.9%
Tobacco & Cigar Taxes	\$	18,234	\$	20,467	\$	(2,233)	-10.9%
Alcoholic Beverage Taxes	\$	14,476	\$	15,776	\$	(1,300)	-8.2%
Estate Tax	\$	(15,352)	\$	(183)	\$	(15,168)	-8269%
Property Tax	\$	1,494	\$	1,306	\$	188	14.4%
Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	<u>\$</u> \$	47,458	\$	25,574	\$	21,884	85.6%
Total Tax Revenues	3	1,698,094	\$	1,502,439	\$	195,655	13.0%
Other Revenues:							
Other Fees & Taxes (Footnote 3)	\$	30,666	\$	25,130	\$	5,536	22.0%
Total Taxes and Other Revenues	\$	1,728,761	\$	1,527,570	\$	201,191	13.2%
		Vear-t	o-Ds	ate			
GENERAL FUND		Year-t	o-Da		\$	Change	% Change
GENERAL FUND Tax Revenues:		Year-t	o-Da	FY 2012	\$	Change	% Change
Tax Revenues:	<u> </u>	FY 2013	o-Da	FY 2012			
Tax Revenues: Income Tax - Individual	\$				\$	Change 562,724	% Change 8.3%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General:		FY 2013 7,307,524	\$	FY 2012 6,744,800	\$	562,724	8.3%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2)	\$	FY 2013 7,307,524 8,457,945	\$ \$	FY 2012 6,744,800 8,422,523	\$	562,724 35,422	8.3%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)	\$ \$	7,307,524 8,457,945 (3,885,375)	\$ \$ \$	FY 2012 6,744,800 8,422,523 (3,860,976)	\$ \$ \$	562,724 35,422 (24,399)	8.3% 0.4% -0.6%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds	\$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462)	\$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884)	\$ \$ \$ \$	562,724 35,422 (24,399) 27,422	8.3% 0.4% -0.6% 25.2%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General	\$ \$	7,307,524 8,457,945 (3,885,375)	\$ \$ \$	FY 2012 6,744,800 8,422,523 (3,860,976)	\$ \$ \$	562,724 35,422 (24,399)	8.3% 0.4% -0.6%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes:	\$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108	\$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663	\$ \$ \$ \$	35,422 (24,399) 27,422 38,445	8.3% 0.4% -0.6% 25.2% 0.9%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax	\$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108	\$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663	\$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280)	8.3% 0.4% -0.6% 25.2% 0.9%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax	\$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572	\$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069	\$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498)	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax	\$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108	\$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663	\$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280)	8.3% 0.4% -0.6% 25.2% 0.9%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes	\$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572	\$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069	\$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498)	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate	\$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572 802,992	\$ \$ \$ \$ \$	8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069 834,769	\$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498) (31,778)	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3% -3.8%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes	\$ \$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572 802,992 613,811	\$ \$ \$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069 834,769 427,899	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498) (31,778) 185,912 (6,737)	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3% -3.8% 43.4% -3.8%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes	\$ \$ \$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572 802,992 613,811 172,845	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069 834,769 427,899 179,582	\$ \$ \$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498) (31,778) 185,912 (6,737) 1,000	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3% -3.8% 43.4% -3.8% 0.7%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax	\$ \$ \$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572 802,992 613,811 172,845 143,908 (15,352)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069 834,769 427,899 179,582 142,909 28	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498) (31,778) 185,912 (6,737) 1,000 (15,380)	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3% -3.8% 43.4% -3.8% 0.7% -55079%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572 802,992 613,811 172,845 143,908 (15,352) 51,405	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069 834,769 427,899 179,582 142,909	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498) (31,778) 185,912 (6,737) 1,000 (15,380) (13,151)	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3% -3.8% 43.4% -3.8% 0.7% -55079% -20.4%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax	\$ \$ \$ \$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572 802,992 613,811 172,845 143,908 (15,352)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069 834,769 427,899 179,582 142,909 28 64,556	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498) (31,778) 185,912 (6,737) 1,000 (15,380)	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3% -3.8% 43.4% -3.8% 0.7% -55079%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572 802,992 613,811 172,845 143,908 (15,352) 51,405 280,334	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069 834,769 427,899 179,582 142,909 28 64,556 254,070	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498) (31,778) 185,912 (6,737) 1,000 (15,380) (13,151) 26,265	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3% -3.8% 43.4% -3.8% 0.7% -55079% -20.4% 10.3%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues Other Revenues:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572 802,992 613,811 172,845 143,908 (15,352) 51,405 280,334 13,848,575	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,744,800 8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069 834,769 427,899 179,582 142,909 28 64,556 254,070 13,101,275	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498) (31,778) 185,912 (6,737) 1,000 (15,380) (13,151) 26,265 747,299	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3% -3.8% 43.4% -3.8% 0.7% -55079% -20.4% 10.3% 5.7%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,307,524 8,457,945 (3,885,375) (81,462) 4,491,108 450,420 352,572 802,992 613,811 172,845 143,908 (15,352) 51,405 280,334	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,422,523 (3,860,976) (108,884) 4,452,663 477,700 357,069 834,769 427,899 179,582 142,909 28 64,556 254,070	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	35,422 (24,399) 27,422 38,445 (27,280) (4,498) (31,778) 185,912 (6,737) 1,000 (15,380) (13,151) 26,265	8.3% 0.4% -0.6% 25.2% 0.9% -5.7% -1.3% -3.8% 43.4% -3.8% 0.7% -55079% -20.4% 10.3%

Footnotes:

Total Taxes and Other Revenues

1. The Local Distribution has been adjusted with an end-of-month accrual to reflect Sales Tax payment activity after the actual distribution 3 days before month-end.

14,076,431

13,268,062

808,369

6.1%

- 2. Effective March 1, 2013, legislation (H.B. 386) went into effect to establish a new Title ad Valorem Tax in lieu of Automobile Sales Tax collected at the point of sale and replacing the annual ad valorem "birthday" tax paid on the assessed value of vehicles purchased before January 1, 2012. Due to an issue concerning the timing of collecting the new TAVT from the counties, gross Sales Tax appears to be grossly under-stated and Motor Vehicle fees over-stated relative to collections in FY 2012.
- 3. "Other Fees & Taxes" includes payments that have been deposited in the bank, but for which returns may not yet have been processed. The undistributed amounts are then re-classified (as returns are processed) to the proper and respective revenue account. "Other Fees" also includes Unclaimed Property collections.