GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of Net Revenue Collections

(unaudited - 000's)

		For the Mo	onth E	nded			
	December 2013		December 2012				
		(FY 2014)		(FY 2013)	\$	Change	% Change
Tax Revenues:							
Income Tax - Individual:	\$	958,008	\$	945,176	\$	12,832	1.4%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Footnote 2)	\$	792,520	\$	824,487	\$	(31,967)	-3.9%
Local Sales Tax Distribution (Footnote 1)	\$	(372,264)	\$	(372,744)	\$	479	0.1%
Sales Tax Adjustments/Refunds	\$	(5,871)	\$	(10,977)	\$	5,106	46.5%
Net Sales and Use Tax - General	\$	414,384	\$	440,766	\$	(26,381)	-6.0%
Motor Fuel Taxes:							
Prepaid Motor Fuel Tax	\$	44,212	\$	46,277	\$	(2,065)	-4.5%
Motor Fuel Excise Tax	\$	33,197	\$	35,219	\$	(2,003)	-5.7%
Total Motor Fuel Taxes	\$	77,410	\$	81,496	\$	(4,086)	-5.0%
Total Motor Fact Taxes	Ψ	77,110	Ψ	01,170	Ψ	(1,000)	3.070
Income Tax - Corporate	\$	153,382	\$	135,494	\$	17,888	13.2%
Tobacco & Cigar Taxes	\$	18,150	\$	16,774	\$	1,376	8.2%
Alcoholic Beverage Taxes	\$	14,514	\$	14,856	\$	(342)	-2.3%
Estate Tax	\$	-	\$	- 0.550	\$	- (2.451)	25.69
Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$ \$	7,108 88,623	\$ \$	9,559 23,201	\$ \$	(2,451) 65,422	-25.6% 282.0%
Total Tax Revenues	\$	1,731,579	\$	1,667,320	\$	64,258	3.9%
Total Tax Revenues	Ф	1,/31,3/9	Ф	1,007,320	Ф	04,236	3.9%
Other Revenues:							
Other Fees & Taxes (Footnote 3)	\$	19,300	\$	19,502	\$	(202)	-1.0%
Total Taxes and Other Revenues	\$	1,750,878	\$	1,686,822	\$	64,056	3.8%
		Year-t	o-Da	te			
GENERAL FUND		Year-t	o-Da	te FY 2013	\$	Change	% Change
GENERAL FUND Tax Revenues:			o-Da			Change	% Change
	\$		o-Da		\$	Change 125,747	% Change 2.7%
Tax Revenues: Income Tax - Individual	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual Sales and Use Tax - General:		FY 2014 4,763,492	\$	FY 2013 4,637,745	\$	125,747	2.7%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2)	\$	FY 2014 4,763,492 4,818,953	\$	FY 2013 4,637,745 5,022,881	\$	125,747 (203,928)	2.7%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)	\$	4,763,492 4,818,953 (2,253,059)	\$ \$ \$	FY 2013 4,637,745 5,022,881 (2,301,955)	\$ \$ \$	125,747 (203,928) 48,897	2.7% -4.1% 2.1%
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	\$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294)	\$ \$ \$	FY 2013 4,637,745 5,022,881 (2,301,955) (39,115)	\$ \$ \$ \$	125,747 (203,928) 48,897 (12,179)	2.7% -4.1% 2.1% -31.1%
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	\$	4,763,492 4,818,953 (2,253,059)	\$ \$ \$	FY 2013 4,637,745 5,022,881 (2,301,955)	\$ \$ \$	125,747 (203,928) 48,897	2.7% -4.1% 2.1%
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:	\$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601	\$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811	\$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210)	2.7% -4.1% 2.1% -31.1%
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	\$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294)	\$ \$ \$	FY 2013 4,637,745 5,022,881 (2,301,955) (39,115)	\$ \$ \$ \$	125,747 (203,928) 48,897 (12,179)	2.7% -4.1% 2.1% -31.1%
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:	\$ \$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601	\$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811	\$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210)	2.7% -4.1% 2.1% -31.1% -6.2%
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 Motor Fuel Taxes: Prepaid Motor Fuel Tax	\$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601	\$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811 274,169	\$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210)	2.7% -4.1% 2.1% -31.1% -6.2%
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 Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes	\$ \$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601 289,492 224,485 513,977	\$ \$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811 274,169 211,996 486,165	\$ \$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210) 15,323 12,489 27,812	2.7% -4.1% 2.1% -31.1% -6.2% 5.6% 5.9% 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	\$ \$ \$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601 289,492 224,485 513,977 393,953	\$ \$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811 274,169 211,996 486,165 302,167	\$ \$ \$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210) 15,323 12,489 27,812 91,786	2.7% -4.1% 2.1% -31.1% -6.2% 5.6% 5.9% 5.7% 30.4%
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	\$ \$ \$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601 289,492 224,485 513,977 393,953 111,433	\$ \$ \$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811 274,169 211,996 486,165 302,167 103,997	\$ \$ \$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210) 15,323 12,489 27,812 91,786 7,436	2.7% -4.1% 2.1% -31.1% -6.2% 5.6% 5.9% 5.7% 30.4% 7.2%
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 Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes	\$ \$ \$ \$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601 289,492 224,485 513,977 393,953	\$ \$ \$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811 274,169 211,996 486,165 302,167	\$ \$ \$ \$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210) 15,323 12,489 27,812 91,786	2.7% -4.1% 2.1% -31.1% -6.2% 5.6% 5.9% 5.7% 30.4%
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	\$ \$ \$ \$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601 289,492 224,485 513,977 393,953 111,433 88,681	\$ \$ \$ \$ \$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811 274,169 211,996 486,165 302,167 103,997 87,658	\$ \$ \$ \$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210) 15,323 12,489 27,812 91,786 7,436 1,022	2.7% -4.1% 2.1% -31.1% -6.2% 5.6% 5.9% 5.7% 30.4% 7.2% 1.2%
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 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	\$ \$ \$ \$ \$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601 289,492 224,485 513,977 393,953 111,433 88,681 - 27,662	\$ \$ \$ \$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811 274,169 211,996 486,165 302,167 103,997 87,658 - 36,397	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210) 15,323 12,489 27,812 91,786 7,436 1,022 - (8,734)	2.7% -4.1% 2.1% -31.1% -6.2% 5.6% 5.9% 5.7% 30.4% 7.2% 1.2%
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 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)	\$ \$ \$ \$ \$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601 289,492 224,485 513,977 393,953 111,433 88,681 - 27,662 515,584	\$ \$ \$ \$ \$ \$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811 274,169 211,996 486,165 302,167 103,997 87,658 - 36,397 144,314	\$ \$ \$ \$ \$ \$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210) 15,323 12,489 27,812 91,786 7,436 1,022 - (8,734) 371,270	2.7% -4.1% 2.1% -31.1% -6.2% 5.6% 5.9% 5.7% 30.4% 7.2% 1.2% -24.0% 257.3%
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	\$ \$ \$ \$ \$ \$ \$	4,763,492 4,818,953 (2,253,059) (51,294) 2,514,601 289,492 224,485 513,977 393,953 111,433 88,681 - 27,662	\$ \$ \$ \$ \$ \$ \$	5,022,881 (2,301,955) (39,115) 2,681,811 274,169 211,996 486,165 302,167 103,997 87,658 - 36,397	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	125,747 (203,928) 48,897 (12,179) (167,210) 15,323 12,489 27,812 91,786 7,436 1,022 - (8,734)	2.7% -4.1% 2.1% -31.1% -6.2% 5.6% 5.9% 5.7% 30.4% 7.2% 1.2%
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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.
- 2. Effective March 1, 2013, legislation (H.B. 266) 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 the corresponding shifting of tax revenues from Sales Tax to Motor Vehicle (TAVT), gross Sales Tax collections are under-stated and Motor Vehicle fees over-stated relative to collections in FY 2013.

9,091,407

8,649,304

442,103

5.1%

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.