GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of Net Revenue Collections

(unaudited - 000's)

	For the Month Ended						
	February 2014		February 2013				% Change
		(FY 2014)		(FY 2013)		Change	
Tax Revenues:							
Income Tax - Individual:	\$	227,277	\$	207,513	\$	19,764	9.5%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Footnote 2)	\$	749,592	\$	800,354	\$	(50,762)	-6.3%
Local Sales Tax Distribution (Footnote 1)	\$	(355,127)	\$	(347,869)	\$	(7,258)	-2.1%
Sales Tax Adjustments/Refunds	\$	(1,603)	\$	(6,173)	\$	4,570	74.0%
Net Sales and Use Tax - General	\$	392,862	\$	446,312	\$	(53,450)	-12.0%
Motor Fuel Taxes:							
Prepaid Motor Fuel Tax	\$	41,430	\$	44,059	\$	(2,629)	-6.0%
Motor Fuel Excise Tax	\$	33,733	\$	35,504	\$	(1,771)	-5.0%
Total Motor Fuel Taxes	\$	75,163	\$	79,563	\$	(4,400)	-5.5%
T 0 4	Φ.	6.240	ф	(2.501)	ф	0.021	244.70
Income Tax - Corporate Tobacco & Cigar Taxes	\$ \$	6,340 15,966	\$ \$	(2,591) 18,009	\$ \$	8,931 (2,043)	344.7% -11.3%
Alcoholic Beverage Taxes	\$ \$	12,195	\$ \$	12,639	э \$	(443)	-3.5%
Estate Tax	\$	-	\$	-	\$	-	3.570
Property Tax	\$	1,120	\$	3,101	\$	(1,981)	-63.9%
Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$	92,826	\$	29,518	\$	63,308	214.5%
Total Tax Revenues	\$	823,750	\$	794,065	\$	29,685	3.7%
Other Revenues:							
Other Fees & Taxes (Footnote 3)	\$	14,329	\$	2,042	\$	12,287	601.6%
Total Taxes and Other Revenues	\$	838,078	\$	796,107	\$	41,971	5.3%
		Year-t					
GENERAL FUND		Year-t		e FY 2013	\$	Change	% Change
Tax Revenues:		FY 2014		FY 2013		Change	% Change
	\$				\$	Change 190,455	% Change
Tax Revenues:	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual Sales and Use Tax - General:		FY 2014 6,060,655	\$	FY 2013 5,870,200	\$	190,455	3.2%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2)	\$ \$	6,060,655 6,513,651	\$	FY 2013 5,870,200 6,801,135	\$	190,455	3.2%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)	\$	6,060,655 6,513,651 (3,051,934)	\$ \$ \$	5,870,200 6,801,135 (3,094,069)	\$ \$ \$	190,455 (287,485) 42,136	3.2% -4.2% 1.4%
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	\$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542)	\$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122)	\$ \$ \$	190,455 (287,485) 42,136 4,580	3.2% -4.2% 1.4% 7.6%
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:	\$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175	\$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944	\$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769)	3.2% -4.2% 1.4% 7.6% -6.6%
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: Prepaid Motor Fuel Tax	\$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168	\$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277	\$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769)	3.2% -4.2% 1.4% 7.6% -6.6%
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:	\$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175	\$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944	\$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769)	3.2% -4.2% 1.4% 7.6% -6.6%
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: Prepaid Motor Fuel Tax Motor Fuel Excise Tax	\$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389	\$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682	\$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539	3.2% -4.2% 1.4% 7.6% -6.6%
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: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate	\$ \$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389 414,277	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682 645,960 320,380	\$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539	3.2% -4.2% 1.4% 7.6% -6.6%
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: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes	\$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389	\$ \$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682 645,960	\$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539 30,429	3.2% -4.2% 1.4% 7.6% -6.6% 4.9% 4.4% 4.7%
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	\$ \$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389 414,277	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682 645,960 320,380	\$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539 30,429 93,896	3.2% -4.2% 1.4% 7.6% -6.6% 4.9% 4.4% 4.7%
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	\$ \$ \$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389 414,277 145,915	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682 645,960 320,380 137,961	\$ \$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539 30,429 93,896 7,955	3.2% -4.2% 1.4% 7.6% -6.6% 4.9% 4.4% 4.7% 29.3% 5.8%
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	\$ \$ \$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389 414,277 145,915	\$ \$ \$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682 645,960 320,380 137,961	\$ \$ \$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539 30,429 93,896 7,955	3.2% -4.2% 1.4% 7.6% -6.6% 4.9% 4.4% 4.7% 29.3% 5.8%
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 Estate Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389 414,277 145,915 118,130	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682 645,960 320,380 137,961 117,391	\$ \$ \$ \$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539 30,429 93,896 7,955 739 -	3.2% -4.2% 1.4% 7.6% -6.6% 4.9% 4.4% 4.7% 29.3% 5.8% 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: 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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389 414,277 145,915 118,130 - 34,744	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682 645,960 320,380 137,961 117,391 - 47,735	\$ \$ \$ \$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539 30,429 93,896 7,955 739 - (12,991)	3.2% -4.2% 1.4% 7.6% -6.6% 4.9% 4.4% 4.7% 29.3% 5.8% 0.6% -27.2%
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) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389 414,277 145,915 118,130 - 34,744 693,656	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682 645,960 320,380 137,961 117,391 - 47,735 202,292	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539 30,429 93,896 7,955 739 - (12,991) 491,364	3.2% -4.2% 1.4% 7.6% -6.6% 4.9% 4.4% 4.7% 29.3% 5.8% 0.6% -27.2% 242.9%
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 Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6,060,655 6,513,651 (3,051,934) (55,542) 3,406,175 380,168 296,221 676,389 414,277 145,915 118,130 - 34,744 693,656	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,870,200 6,801,135 (3,094,069) (60,122) 3,646,944 362,277 283,682 645,960 320,380 137,961 117,391 - 47,735 202,292	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	190,455 (287,485) 42,136 4,580 (240,769) 17,890 12,539 30,429 93,896 7,955 739 - (12,991) 491,364	3.2% -4.2% 1.4% 7.6% -6.6% 4.9% 4.4% 4.7% 29.3% 5.8% 0.6% -27.2% 242.9%

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.

11,735,240

11,174,852

560,388

5.0%

- 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 lower and Motor Vehicle fees much higher relative to collections in FY 2013.
- 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.