GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of Net Revenue Collections

(unaudited - 000's)

	For the Month Ended						
	January 2014		January 2013				% Change
		(FY 2014)		(FY 2013)		Change	
Tax Revenues:				_			
Income Tax - Individual:	\$	1,069,885	\$	1,024,942	\$	44,943	4.4%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Footnote 2)	\$	945,105	\$	977,900	\$	(32,795)	-3.4%
Local Sales Tax Distribution (Footnote 1)	\$	(443,748)	\$	(444,245)	\$	497	0.1%
Sales Tax Adjustments/Refunds	\$	(2,645)	\$	(14,834)	\$	12,189	82.2%
Net Sales and Use Tax - General	\$	498,712	\$	518,821	\$	(20,109)	-3.9%
Motor Fuel Taxes:							
Prepaid Motor Fuel Tax	\$	49,246	\$	44,049	\$	5,197	11.8%
Motor Fuel Excise Tax	\$	38,003	\$	36,182	\$	1,821	5.0%
Total Motor Fuel Taxes	\$	87,250	\$	80,231	\$	7,018	8.7%
Imagina Tay, Comparate	ď	12.004	¢.	20.804	¢	(6.920)	22.90/
Income Tax - Corporate Tobacco & Cigar Taxes	\$ \$	13,984 18,516	\$ \$	20,804 15,955	\$ \$	(6,820) 2,562	-32.8% 16.1%
Alcoholic Beverage Taxes	\$	17,254	\$	17,094	\$	160	0.9%
Estate Tax	\$	-	\$	-	\$	-	
Property Tax	\$	5,962	\$	8,238	\$	(2,276)	-27.6%
Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$	85,247	\$	28,460	\$	56,787	199.5%
Total Tax Revenues	\$	1,796,809	\$	1,714,544	\$	82,265	4.8%
Other Revenues:							
Other Fees & Taxes (Footnote 3)	\$	8,946	\$	14,898	\$	(5,952)	-40.0%
Total Taxes and Other Revenues	\$	1,805,755	\$	1,729,442	\$	76,313	4.4%
		Voor t	o Dot				
CENEDAL EUND		Year-t			¢	Change	% Change
GENERAL FUND		Year-t FY 2014		e FY 2013	<u> \$ </u>	Change	% Change
Tax Revenues:	•	FY 2014		FY 2013			
	\$				\$	Change 170,691	% Change
Tax Revenues: Income Tax - Individual Sales and Use Tax - General:	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)		FY 2014 5,833,377	\$	FY 2013 5,662,686	\$	170,691	3.0%
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	\$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939)	\$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949)	\$ \$ \$ \$	170,691 (236,723) 49,394 10	3.0% -3.9% 1.8% 0.02%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)	\$ \$	5,833,377 5,764,058 (2,696,807)	\$ \$ \$	5,662,686 6,000,781 (2,746,201)	\$ \$ \$	170,691 (236,723) 49,394	3.0% -3.9% 1.8%
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	\$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939)	\$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949)	\$ \$ \$ \$	170,691 (236,723) 49,394 10	3.0% -3.9% 1.8% 0.02%
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	\$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939)	\$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949)	\$ \$ \$ \$	170,691 (236,723) 49,394 10	3.0% -3.9% 1.8% 0.02%
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:	\$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313	\$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632	\$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319)	3.0% -3.9% 1.8% 0.02% -5.9%
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	\$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738	\$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632	\$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520	3.0% -3.9% 1.8% 0.02% -5.9%
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	\$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488	\$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178	\$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 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	\$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488 601,226	\$ \$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178 566,396	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310 34,830 84,966	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 5.8% 6.1%
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: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes	\$ \$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488 601,226 407,937	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178 566,396 322,971	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310 34,830 84,966 9,998	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 5.8% 6.1% 26.3% 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) 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	\$ \$ \$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488 601,226 407,937 129,950	\$ \$ \$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178 566,396 322,971 119,952	\$ \$ \$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310 34,830 84,966	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 5.8% 6.1%
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: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax	\$ \$ \$ \$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488 601,226 407,937 129,950 105,934	\$ \$ \$ \$ \$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178 566,396 322,971 119,952 104,752	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310 34,830 84,966 9,998 1,182	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 5.8% 6.1% 26.3% 8.3% 1.1%
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: 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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488 601,226 407,937 129,950 105,934 - 33,624	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178 566,396 322,971 119,952 104,752 - 44,634	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310 34,830 84,966 9,998 1,182 - (11,010)	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 5.8% 6.1% 26.3% 8.3% 1.1% -24.7%
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)	\$ \$ \$ \$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488 601,226 407,937 129,950 105,934 - 33,624 600,830	\$ \$ \$ \$ \$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178 566,396 322,971 119,952 104,752 - 44,634 172,774	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310 34,830 84,966 9,998 1,182	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 5.8% 6.1% 26.3% 8.3% 1.1% -24.7% 247.8%
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 Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488 601,226 407,937 129,950 105,934 - 33,624	\$ \$ \$ \$ \$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178 566,396 322,971 119,952 104,752 - 44,634	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310 34,830 84,966 9,998 1,182 - (11,010) 428,057	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 5.8% 6.1% 26.3% 8.3% 1.1% -24.7%
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 Other Revenues:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488 601,226 407,937 129,950 105,934 - 33,624 600,830 10,726,191	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178 566,396 322,971 119,952 104,752 - 44,634 172,774 10,194,798	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310 34,830 84,966 9,998 1,182 - (11,010) 428,057 531,394	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 5.8% 6.1% 26.3% 8.3% 1.1% -24.7% 247.8% 5.2%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,833,377 5,764,058 (2,696,807) (53,939) 3,013,313 338,738 262,488 601,226 407,937 129,950 105,934 - 33,624 600,830	\$ \$ \$ \$ \$ \$ \$ \$	5,662,686 6,000,781 (2,746,201) (53,949) 3,200,632 318,219 248,178 566,396 322,971 119,952 104,752 - 44,634 172,774	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	170,691 (236,723) 49,394 10 (187,319) 20,520 14,310 34,830 84,966 9,998 1,182 - (11,010) 428,057	3.0% -3.9% 1.8% 0.02% -5.9% 6.4% 5.8% 6.1% 26.3% 8.3% 1.1% -24.7% 247.8%

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.

10,897,162

10,378,745

518,416

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.