GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of Net Revenue Collections

(unaudited - 000's)

	For the Month Ended						
	May 2014		May 2013				
		(FY 2014)		(FY 2013)	\$	Change	% Change
Tax Revenues:							
Income Tax - Individual:	\$	675,151	\$	654,588	\$	20,563	3.1%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Footnote 2)	\$	831,698	\$	795,765	\$	35,932	4.5%
Local Sales Tax Distribution (Footnote 1)	\$	(389,580)	\$	(376,818)	\$	(12,762)	-3.4%
Sales Tax Adjustments/Refunds	\$	(13,317)	\$	(561)	\$	(12,756)	-2274%
Net Sales and Use Tax - General	\$	428,801	\$	418,386	\$	10,415	2.5%
Motor Fuel Taxes:							
Prepaid Motor Fuel Tax	\$	52,742	\$	51,397	\$	1,345	2.6%
Motor Fuel Excise Tax	\$	42,315	\$	40,703	\$	1,613	4.0%
Total Motor Fuel Taxes	\$	95,058	\$	92,100	\$	2,958	3.2%
10001100011000	Ψ	25,050	Ψ	>2,100	Ψ	2,>50	3.2%
Income Tax - Corporate	\$	7,431	\$	26,748	\$	(19,317)	-72.2%
Tobacco & Cigar Taxes	\$	17,873	\$	19,632	\$	(1,759)	-9.0%
Alcoholic Beverage Taxes	\$	15,952	\$	14,582	\$	1,370	9.4%
Estate Tax Property Tax	\$ \$	- 805	\$ \$	1,003	\$ \$	(198)	-19.7%
Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$ \$	107,335	\$ \$	86,001	\$ \$	21,335	24.8%
Total Tax Revenues	\$	1,348,405	\$	1,313,040	\$	35,365	2.7%
	Ψ	1,540,405	Ψ	1,515,040	Ψ	33,303	2.770
Other Revenues:	_		_		_		
Other Fees & Taxes (Footnote 3)	\$	42,004	\$	35,099	\$	6,905	19.7%
Total Taxes and Other Revenues	\$	1,390,410	\$	1,348,139	\$	42,270	3.1%
		Year-t	o-Da	ıte			
GENERAL FUND		Year-t FY 2014	o-Da		\$	Change	% Change
GENERAL FUND Tax Revenues:		Year-t FY 2014	o-Da	FY 2013	\$	Change	% Change
	\$		o-Da		\$	Change 118,540	% Change
Tax Revenues: Income Tax - Individual	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual Sales and Use Tax - General:		FY 2014 8,080,876	\$	FY 2013 7,962,335	\$	118,540	1.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2)	\$	FY 2014 8,080,876 9,006,692	\$ \$	FY 2013 7,962,335 9,253,765	\$	118,540 (247,073)	1.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)	\$ \$	8,080,876 9,006,692 (4,208,103)	\$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194)	\$ \$ \$	118,540 (247,073) 54,091	1.5% -2.7% 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	\$ \$ \$	9,006,692 (4,208,103) (76,944)	\$ \$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194) (82,026)	\$ \$ \$ \$	118,540 (247,073) 54,091 5,082	1.5% -2.7% 1.3% 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	\$ \$	8,080,876 9,006,692 (4,208,103)	\$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194)	\$ \$ \$	118,540 (247,073) 54,091	1.5% -2.7% 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:	\$ \$ \$	8,080,876 9,006,692 (4,208,103) (76,944) 4,721,645	\$ \$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546	\$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901)	1.5% -2.7% 1.3% 6.2% -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	\$ \$ \$	9,006,692 (4,208,103) (76,944) 4,721,645	\$ \$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817	\$ \$ \$ \$	118,540 (247,073) 54,091 5,082	1.5% -2.7% 1.3% 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:	\$ \$ \$ \$	8,080,876 9,006,692 (4,208,103) (76,944) 4,721,645	\$ \$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546	\$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901)	1.5% -2.7% 1.3% 6.2% -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	\$ \$ \$	9,006,692 (4,208,103) (76,944) 4,721,645	\$ \$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817	\$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901)	1.5% -2.7% 1.3% 6.2% -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	\$ \$ \$ \$	9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228	\$ \$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261	\$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1%
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	\$ \$ \$ \$	9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228 929,608	\$ \$ \$ \$ \$	7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261 895,077	\$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968 34,531	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1% 3.9%
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	\$ \$ \$ \$ \$	8,080,876 9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228 929,608 743,254	\$ \$ \$ \$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261 895,077 640,454	\$ \$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968 34,531 102,800	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1% 3.9%
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	\$ \$ \$ \$ \$ \$	9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228 929,608 743,254 196,968	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	FY 2013 7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261 895,077 640,454 192,478	\$ \$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968 34,531 102,800 4,489	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1% 3.9% 16.1% 2.3%
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	\$ \$ \$ \$ \$ \$	9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228 929,608 743,254 196,968	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261 895,077 640,454 192,478 158,497	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968 34,531 102,800 4,489 3,355 15,352	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1% 3.9% 16.1% 2.3% 2.1% -100.0%
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 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	\$ \$ \$ \$ \$ \$ \$	\$,080,876 9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228 929,608 743,254 196,968 161,852	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261 895,077 640,454 192,478 158,497 (15,352) 52,408	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968 34,531 102,800 4,489 3,355 15,352 (14,393)	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1% 3.9% 16.1% 2.3% 2.1% -100.0% -27.5%
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	\$ \$ \$ \$ \$ \$ \$	\$,080,876 9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228 929,608 743,254 196,968 161,852 - 38,015	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261 895,077 640,454 192,478 158,497 (15,352)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968 34,531 102,800 4,489 3,355 15,352	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1% 3.9% 16.1% 2.3% 2.1% -100.0%
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 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	\$ \$ \$ \$ \$ \$ \$ \$	9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228 929,608 743,254 196,968 161,852 - 38,015 987,264	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261 895,077 640,454 192,478 158,497 (15,352) 52,408 366,336	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968 34,531 102,800 4,489 3,355 15,352 (14,393) 620,928	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1% 3.9% 16.1% 2.3% 2.1% -100.0% -27.5% 169.5%
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:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$,080,876 9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228 929,608 743,254 196,968 161,852 - 38,015 987,264 15,859,480	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261 895,077 640,454 192,478 158,497 (15,352) 52,408 366,336 15,161,779	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968 34,531 102,800 4,489 3,355 15,352 (14,393) 620,928 697,701	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1% 3.9% 16.1% 2.3% 2.1% -100.0% -27.5% 169.5% 4.6%
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 Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$	9,006,692 (4,208,103) (76,944) 4,721,645 520,380 409,228 929,608 743,254 196,968 161,852 - 38,015 987,264	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,962,335 9,253,765 (4,262,194) (82,026) 4,909,546 501,817 393,261 895,077 640,454 192,478 158,497 (15,352) 52,408 366,336	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	118,540 (247,073) 54,091 5,082 (187,901) 18,563 15,968 34,531 102,800 4,489 3,355 15,352 (14,393) 620,928	1.5% -2.7% 1.3% 6.2% -3.8% 3.7% 4.1% 3.9% 16.1% 2.3% 2.1% -100.0% -27.5% 169.5%

Footnotes:

- 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 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.