GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of State General Fund Receipts

August 2016

(unaudited - 000's)

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For	the	Mont	h Enc	led

August 2015

\$ Change

% Change

Net Tax Revenues:							
Income Tax - Individual	\$	870,231	\$	794,376	\$	75,856	9.5%
Income Tax - Corporate	\$	20,433	\$	19,606	\$	827	4.2%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Note 2b)	\$	887,769	\$	881,192	\$	6,578	0.7%
Local Distribution (Note 1)	\$	(409,249)	\$	(421,631)	\$	12,382	2.9%
Adjustments \ Refunds					\$	2,296	40.6%
Net Sales and Use Tax - General	\$	(3,361) 475,159	<u>\$</u> \$	(5,657) 453,904	\$	21,256	4.7%
Motor Fuel Taxes (Note 2a)	\$	147,245	\$	144,018	\$	3,227	2.2%
Tobacco Taxes	\$	18,647	\$	17,685	\$	962	5.4%
Alcoholic Beverages Tax	\$	14,312	\$	15,757	\$	(1,445)	-9.2%
Property Tax	\$	(76)	\$	262	\$	(338)	-128.9%
Motor Vehicle Revenues:							
Highway Impact Fees	\$	1,007	\$	844	\$	163	19.3%
Tag, Title and Fees	\$	31,439	\$	30,034	\$	1,405	4.7%
Title Ad Valorem Tax	\$	82,854	\$	77,839	\$	5,014	6.4%
Motor Vehicle Subtotal	\$	115,299	\$	108,717	\$	6,582	6.1%
Total Net Taxes - Subtotal	\$	1,661,252	\$	1,554,326	\$	106,926	6.9%
Interest, Fees and Sales:							
Hotel \ Motel Fees	\$	15,853	\$	14,979	\$	874	5.8%
Other Interest, Fees & Sales (Note 3)	\$	13,257	\$	13,051	\$	206	1.6%
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Total State General Fund Receipts	\$	1,690,362	\$	1,582,356	\$	108,006	6.8%
	FY 2017		FY 2016				% Change
State General Fund Receipts		FY 2017		FY 2016	\$	Change	% Change
State General Fund Receipts Net Tax Revenues:]	FY 2017		FY 2016	\$	Change	% Change
Net Tax Revenues:							
	\$ \$	FY 2017 1,650,886 26,770	\$ \$	FY 2016 1,632,943 41,782	\$ \$ \$	17,943 (15,012)	% Change 1.1% -35.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate	\$	1,650,886	\$	1,632,943	\$	17,943	1.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General:	\$	1,650,886 26,770	\$ \$	1,632,943 41,782	\$ \$	17,943 (15,012)	1.1% -35.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b)	\$ \$	1,650,886 26,770 1,798,454	\$ \$	1,632,943 41,782 1,782,659	\$ \$	17,943 (15,012)	1.1% -35.9% 0.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1)	\$ \$ \$	1,650,886 26,770 1,798,454 (826,428)	\$ \$ \$	1,632,943 41,782 1,782,659 (833,939)	\$ \$ \$	17,943 (15,012) 15,795 7,511	1.1% -35.9% 0.9% 0.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds	\$ \$ \$ \$	1,650,886 26,770 1,798,454	\$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728)	\$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869	1.1% -35.9% 0.9% 0.9% 43.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1)	\$ \$ \$	1,650,886 26,770 1,798,454 (826,428)	\$ \$ \$	1,632,943 41,782 1,782,659 (833,939)	\$ \$ \$	17,943 (15,012) 15,795 7,511	1.1% -35.9% 0.9% 0.9%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds	\$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859)	\$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728)	\$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869	1.1% -35.9% 0.9% 0.9% 43.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General	\$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300	\$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992	\$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175	1.1% -35.9% 0.9% 0.9% 43.4% 3.6%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes	\$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791	\$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a)	\$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300	\$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113	\$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax	\$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418	\$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509)	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues:	\$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418 35	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927 411	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509) (375)	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5% -91.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees	\$ \$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418 35	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927 411	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509) (375)	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5% -91.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418 35 2,123 57,617	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927 411 1,652 59,073	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509) (375) 471 (1,456)	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5% -91.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418 35 2,123 57,617 174,364	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927 411 1,652 59,073 153,705	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509) (375) 471 (1,456) 20,659	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5% -91.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418 35 2,123 57,617	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927 411 1,652 59,073	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509) (375) 471 (1,456)	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5% -91.4%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418 35 2,123 57,617 174,364	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927 411 1,652 59,073 153,705	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509) (375) 471 (1,456) 20,659	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5% -91.4%
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Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal	\$ \$ \$ \$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418 35 2,123 57,617 174,364 234,104	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927 411 1,652 59,073 153,705 214,430	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509) (375) 471 (1,456) 20,659 19,674	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5% -91.4% 28.5% -2.5% 13.4% 9.2%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales:	\$ \$ \$ \$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418 35 2,123 57,617 174,364 234,104	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927 411 1,652 59,073 153,705 214,430 3,118,992	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509) (375) 471 (1,456) 20,659 19,674	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5% -91.4% 28.5% -2.5% 13.4% 9.2% 3.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross (Note 2b) Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes (Note 2a) Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales: Hotel \ Motel Fees	\$ \$ \$ \$ \$ \$ \$ \$	1,650,886 26,770 1,798,454 (826,428) (12,859) 959,167 293,300 36,791 32,418 35 2,123 57,617 174,364 234,104 3,233,472	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,632,943 41,782 1,782,659 (833,939) (22,728) 925,992 234,113 36,393 32,927 411 1,652 59,073 153,705 214,430 3,118,992	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	17,943 (15,012) 15,795 7,511 9,869 33,175 59,187 398 (509) (375) 471 (1,456) 20,659 19,674 114,480	1.1% -35.9% 0.9% 0.9% 43.4% 3.6% 25.3% 1.1% -1.5% -91.4% 28.5% -2.5% 13.4% 9.2% 3.7%

Footnotes:

State General Fund Receipts

Net Tax Revenues:

- 1. The Local Distribution is adjusted with an accrual to reflect payment activity that occurs after the actual distribution (3 business days prior to the end of a month).
- 2. Both the a) 3% State Prepaid Motor Fuel Tax and b) 1% State Motor Fuel Sales Tax (2nd Motor Fuel) were repealed by Transportation Funding Act (HB 170).
- 3. "Other Interest, Fees & Sales" include payments that have been deposited in the bank, but for which returns may not have been processed. These undistributed tax payments are then re-classified (once the return is processed) to the appropriate revenue tax account. "Other" also includes Unclaimed Property collections.