

GEORGIA DEPARTMENT OF REVENUE
Comparative Summary of State General Fund Receipts
(unaudited - 000's)

State General Fund Receipts	For the Month Ended			
	December 2020	December 2019	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 1,240,957	\$ 1,157,561	\$ 83,395	7.2%
Income Tax - Corporate	\$ 280,902	\$ 246,515	\$ 34,388	13.9%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,128,693	\$ 1,055,645	\$ 73,049	6.9%
Local Distribution (Note 1)	\$ (549,512)	\$ (524,142)	\$ (25,370)	-4.8%
Adjustments \ Refunds	\$ (4,657)	\$ (5,240)	\$ 584	11.1%
Net Sales and Use Tax - General	\$ 574,525	\$ 526,262	\$ 48,263	9.2%
Motor Fuel Taxes	\$ 149,137	\$ 147,892	\$ 1,245	0.8%
Tobacco Taxes	\$ 21,716	\$ 17,964	\$ 3,752	20.9%
Alcoholic Beverages Tax	\$ 18,109	\$ 16,581	\$ 1,528	9.2%
Property Tax	\$ 2	\$ 26	\$ (25)	-92.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 1,066	\$ 847	\$ 218	25.8%
Tag, Title and Fees	\$ 32,284	\$ 25,292	\$ 6,992	27.6%
Title Ad Valorem Tax	\$ 51,237	\$ 47,623	\$ 3,614	7.6%
Motor Vehicle Subtotal	\$ 84,586	\$ 73,762	\$ 10,824	14.7%
Total Net Taxes - Subtotal	\$ 2,369,934	\$ 2,186,563	\$ 183,370	8.4%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 10,126	\$ 13,884	\$ (3,758)	-27.1%
Other Interest, Fees & Sales (Note 2)	\$ 19,621	\$ 27,872	\$ (8,251)	-29.6%
Total State General Fund Receipts	\$ 2,399,681	\$ 2,228,319	\$ 171,362	7.7%

State General Fund Receipts	FY 2021	FY 2020	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 6,703,100	\$ 6,091,249	\$ 611,852	10.0%
Income Tax - Corporate	\$ 703,064	\$ 584,860	\$ 118,204	20.2%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 6,741,420	\$ 6,361,774	\$ 379,646	6.0%
Local Distribution (Note 1)	\$ (3,524,870)	\$ (3,171,416)	\$ (353,453)	-11.1%
Adjustments \ Refunds	\$ (52,512)	\$ (39,579)	\$ (12,933)	-32.7%
Net Sales and Use Tax - General	\$ 3,164,038	\$ 3,150,779	\$ 13,259	0.4%
Motor Fuel Taxes	\$ 925,998	\$ 925,308	\$ 690	0.1%
Tobacco Taxes	\$ 122,890	\$ 111,052	\$ 11,837	10.7%
Alcoholic Beverages Tax	\$ 114,980	\$ 102,018	\$ 12,963	12.7%
Property Tax	\$ 1,198	\$ 1,102	\$ 97	8.8%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 7,235	\$ 5,422	\$ 1,813	33.4%
Tag, Title and Fees	\$ 188,828	\$ 184,770	\$ 4,058	2.2%
Title Ad Valorem Tax	\$ 345,100	\$ 368,892	\$ (23,793)	-6.4%
Motor Vehicle Subtotal	\$ 541,163	\$ 559,084	\$ (17,921)	-3.2%
Total Net Taxes - Subtotal	\$ 12,276,431	\$ 11,525,451	\$ 750,980	6.5%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 64,534	\$ 91,289	\$ (26,755)	-29.3%
Other Interest, Fees & Sales (Note 2)	\$ 232,354	\$ 234,070	\$ (1,717)	-0.7%
Total State General Fund Receipts	\$ 12,573,319	\$ 11,850,810	\$ 722,509	6.1%

Footnotes:

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. "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.