GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of State General Fund Receipts

(unaudited - 000's)

State General Fund Receipts	For the Month Ended February 2021	For the Month Ended February 2020	$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	$ 1,064,987	$ 541,503	$ 523,484	96.7%
Income Tax - Corporate	$ 7,730	$ 24,963	$ (17,233)	-69.0%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	$ 1,091,029	$ 964,900	$ 126,129	13.1%
Local Distribution (Note 1)	$ (540,829)	$ (489,095)	$ (51,734)	-10.6%
Adjustments \ Refunds	$ (4,341)	$ (6,392)	$ 2,052	32.1%
Net Sales and Use Tax - General	$ 545,859	$ 469,413	$ 76,446	16.3%
Motor Fuel Taxes	$ 153,937	$ 154,764	$ (827)	-0.5%
Tobacco Taxes	$ 17,589	$ 16,867	$ 723	4.3%
Alcoholic Beverages Tax	$ 15,742	$ 15,244	$ 498	3.3%
Property Tax	$ 7	$ 1	$ 7	1048.5%
Motor Vehicle Revenues:				
Highway Impact Fees	$ 4,123	$ 3,645	$ 478	13.1%
Tag, Title and Fees	$ 39,251	$ 36,663	$ 2,588	7.1%
Title Ad Valorem Tax	$ 58,100	$ 61,842	$ (3,742)	-6.1%
Motor Vehicle Subtotal	$ 101,473	$ 102,150	$ (677)	-0.7%
Total Net Taxes - Subtotal	$ 1,907,326	$ 1,324,905	$ 582,421	44.0%
Interest, Fees and Sales:				
Hotel \ Motel Fees	$ 10,518	$ 13,433	$ (2,914)	-21.7%
Other Interest, Fees & Sales (Note 2)	$ 17,010	$ 15,560	$ 1,449	9.3%
Total State General Fund Receipts	**$ 1,934,854**	**$ 1,353,898**	**$ 580,956**	**42.9%**

State General Fund Receipts	FY 2021	FY 2020	$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	$ 9,206,898	$ 7,985,851	$ 1,221,047	15.3%
Income Tax - Corporate	$ 786,512	$ 659,896	$ 126,616	19.2%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	$ 9,184,076	$ 8,569,422	$ 614,654	7.2%
Local Distribution (Note 1)	$ (4,723,072)	$ (4,268,359)	$ (454,713)	-10.7%
Adjustments \ Refunds	$ (60,597)	$ (54,129)	$ (6,468)	-11.9%
Net Sales and Use Tax - General	$ 4,400,407	$ 4,246,934	$ 153,473	3.6%
Motor Fuel Taxes	$ 1,238,069	$ 1,236,181	$ 1,888	0.2%
Tobacco Taxes	$ 162,209	$ 146,442	$ 15,767	10.8%
Alcoholic Beverages Tax	$ 151,745	$ 136,385	$ 15,360	11.3%
Property Tax	$ 1,208	$ 1,114	$ 94	8.4%
Motor Vehicle Revenues:				
Highway Impact Fees	$ 13,052	$ 11,193	$ 1,858	16.6%
Tag, Title and Fees	$ 259,819	$ 261,912	$ (2,093)	-0.8%
Title Ad Valorem Tax	$ 462,061	$ 484,200	$ (22,139)	-4.6%
Motor Vehicle Subtotal	$ 734,932	$ 757,305	$ (22,373)	-3.0%
Total Net Taxes - Subtotal	$ 16,681,980	$ 15,170,109	$ 1,511,871	10.0%
Interest, Fees and Sales:				
Hotel \ Motel Fees	$ 85,141	$ 117,347	$ (32,206)	-27.4%
Other Interest, Fees & Sales (Note 2)	$ 271,833	$ 272,477	$ (644)	-0.2%
Total State General Fund Receipts	**$ 17,038,955**	**$ 15,559,933**	**$ 1,479,021**	**9.5%**

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.