

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

| State General Fund Receipts | For the Month Ended | | | |
|--|----------------------------|---------------------|-------------------|-----------------|
| | January 2022 | January 2021 | \$ Change | % Change |
| Net Tax Revenues: | | | | |
| Income Tax - Individual | \$ 1,740,784 | \$ 1,438,811 | \$ 301,974 | 21.0% |
| Income Tax - Corporate | \$ 75,901 | \$ 75,718 | \$ 183 | 0.2% |
| Sales and Use Tax - General: | | | | |
| Sales and Use Tax - Gross | \$ 1,558,819 | \$ 1,351,628 | \$ 207,191 | 15.3% |
| Local Distribution (Note 1) | \$ (765,953) | \$ (657,374) | \$ (108,579) | -16.5% |
| Adjustments \ Refunds | \$ (2,201) | \$ (3,744) | \$ 1,543 | 41.2% |
| Net Sales and Use Tax - General | \$ 790,665 | \$ 690,510 | \$ 100,154 | 14.5% |
| Motor Fuel Taxes | \$ 169,178 | \$ 158,134 | \$ 11,045 | 7.0% |
| Tobacco Taxes | \$ 19,832 | \$ 21,730 | \$ (1,898) | -8.7% |
| Alcoholic Beverages Tax | \$ 20,894 | \$ 21,023 | \$ (129) | -0.6% |
| Property Tax | \$ 11 | \$ 2 | \$ 9 | 460.5% |
| Motor Vehicle Revenues: | | | | |
| Highway Impact Fees | \$ 2,466 | \$ 1,694 | \$ 772 | 45.6% |
| Tag, Title and Fees | \$ 34,234 | \$ 31,741 | \$ 2,493 | 7.9% |
| Title Ad Valorem Tax | \$ 64,758 | \$ 58,862 | \$ 5,896 | 10.0% |
| Motor Vehicle Subtotal | \$ 101,457 | \$ 92,296 | \$ 9,162 | 9.9% |
| Total Net Taxes - Subtotal | \$ 2,918,722 | \$ 2,498,223 | \$ 420,499 | 16.83% |
| Interest, Fees and Sales: | | | | |
| Hotel \ Motel Fees | \$ 13,688 | \$ 10,089 | \$ 3,599 | 35.7% |
| Other Interest, Fees & Sales (Note 2) | \$ 21,919 | \$ 22,470 | \$ (550) | -2.4% |
| Total State General Fund Receipts | \$ 2,954,330 | \$ 2,530,782 | \$ 423,548 | 16.7% |

| State General Fund Receipts | Year-to-Date | | | |
|--|----------------------|----------------------|---------------------|-----------------|
| | FY 2022 | FY 2021 | \$ Change | % Change |
| Net Tax Revenues: | | | | |
| Income Tax - Individual | \$ 9,410,947 | \$ 8,141,911 | \$ 1,269,036 | 15.6% |
| Income Tax - Corporate | \$ 1,025,378 | \$ 778,782 | \$ 246,596 | 31.7% |
| Sales and Use Tax - General: | | | | |
| Sales and Use Tax - Gross | \$ 9,532,701 | \$ 8,093,048 | \$ 1,439,654 | 17.8% |
| Local Distribution (Note 1) | \$ (4,680,520) | \$ (4,182,243) | \$ (498,277) | -11.9% |
| Adjustments \ Refunds | \$ (37,562) | \$ (56,256) | \$ 18,695 | 33.2% |
| Net Sales and Use Tax - General | \$ 4,814,620 | \$ 3,854,548 | \$ 960,072 | 24.9% |
| Motor Fuel Taxes | \$ 1,182,697 | \$ 1,084,132 | \$ 98,565 | 9.1% |
| Tobacco Taxes | \$ 143,028 | \$ 144,620 | \$ (1,591) | -1.1% |
| Alcoholic Beverages Tax | \$ 138,026 | \$ 136,003 | \$ 2,023 | 1.5% |
| Property Tax | \$ 1,207 | \$ 1,200 | \$ 6 | 0.5% |
| Motor Vehicle Revenues: | | | | |
| Highway Impact Fees | \$ 11,181 | \$ 8,929 | \$ 2,252 | 25.2% |
| Tag, Title and Fees | \$ 228,105 | \$ 220,568 | \$ 7,537 | 3.4% |
| Title Ad Valorem Tax | \$ 460,381 | \$ 403,962 | \$ 56,419 | 14.0% |
| Motor Vehicle Subtotal | \$ 699,667 | \$ 633,458 | \$ 66,208 | 10.5% |
| Total Net Taxes - Subtotal | \$ 17,415,570 | \$ 14,774,654 | \$ 2,640,915 | 17.9% |
| Interest, Fees and Sales: | | | | |
| Hotel \ Motel Fees | \$ 109,682 | \$ 74,623 | \$ 35,059 | 47.0% |
| Other Interest, Fees & Sales (Note 2) | \$ 282,394 | \$ 254,824 | \$ 27,571 | 10.8% |
| Total State General Fund Receipts | \$ 17,807,646 | \$ 15,104,101 | \$ 2,703,545 | 17.9% |

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.