

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

State General Fund Receipts	<b>For the Month Ended</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>April 2024</b>	<b>April 2023</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 1,967,269	\$ 2,138,553	\$ (171,284)	-8.0%
Income Tax - Corporate	\$ 748,053	\$ 744,395	\$ 3,658	0.5%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,579,019	\$ 1,585,259	\$ (6,239)	-0.4%
Local Distribution (Note 1)	\$ (765,034)	\$ (756,415)	\$ (8,619)	-1.1%
Adjustments \ Refunds	\$ (15,188)	\$ (5,432)	\$ (9,757)	-179.6%
Net Sales and Use Tax - General	\$ 798,797	\$ 823,412	\$ (24,615)	-3.0%
Motor Fuel Taxes	\$ 195,461	\$ 192,398	\$ 3,063	1.6%
Tobacco Taxes	\$ 17,072	\$ 19,080	\$ (2,008)	-10.5%
Alcoholic Beverages Tax	\$ 17,803	\$ 19,983	\$ (2,180)	-10.9%
Property Tax	\$ 2	\$ 5	\$ (3)	-57.6%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 2,834	\$ 1,840	\$ 994	54.0%
Tag, Title and Fees	\$ 37,682	\$ 34,476	\$ 3,206	9.3%
Title Ad Valorem Tax	\$ 73,073	\$ 79,224	\$ (6,152)	-7.8%
Motor Vehicle Subtotal	\$ 113,588	\$ 115,540	\$ (1,951)	-1.7%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 3,858,046</b>	<b>\$ 4,053,365</b>	<b>\$ (195,319)</b>	<b>-4.8%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 18,697	\$ 18,205	\$ 492	2.7%
Other Interest, Fees & Sales (Note)	\$ 82,721	\$ 113,591	\$ (30,870)	-27.2%
<b>Total State General Fund Receipts</b>	<b>\$ 3,959,464</b>	<b>\$ 4,185,161</b>	<b>\$ (225,697)</b>	<b>-5.4%</b>

State General Fund Receipts	<b>FY 2024</b>		<b>FY 2023</b>		<b>\$ Change</b>	<b>% Change</b>
<b>Net Tax Revenues:</b>						
Income Tax - Individual	\$ 13,466,712	\$ 14,410,846	\$ (944,134)	-6.6%		
Income Tax - Corporate	\$ 3,006,595	\$ 3,289,415	\$ (282,820)	-8.6%		
<b>Sales and Use Tax - General:</b>						
Sales and Use Tax - Gross	\$ 15,248,949	\$ 14,945,541	\$ 303,408	2.0%		
Local Distribution (Note 1)	\$ (7,557,153)	\$ (7,341,189)	\$ (215,963)	-2.9%		
Adjustments \ Refunds	\$ (179,810)	\$ (82,068)	\$ (97,742)	-119.1%		
Net Sales and Use Tax - General	\$ 7,511,986	\$ 7,522,284	\$ (10,298)	-0.1%		
Motor Fuel Taxes	\$ 1,366,883	\$ 464,372	\$ 902,512	194.4%		
Tobacco Taxes	\$ 183,961	\$ 193,732	\$ (9,771)	-5.0%		
Alcoholic Beverages Tax	\$ 184,027	\$ 188,934	\$ (4,906)	-2.6%		
Property Tax	\$ 1,236	\$ 1,211	\$ 25	2.0%		
<b>Motor Vehicle Revenues:</b>						
Highway Impact Fees	\$ 29,512	\$ 23,674	\$ 5,838	24.7%		
Tag, Title and Fees	\$ 343,892	\$ 340,412	\$ 3,479	1.0%		
Title Ad Valorem Tax	\$ 710,697	\$ 689,568	\$ 21,129	3.1%		
Motor Vehicle Subtotal	\$ 1,084,101	\$ 1,053,655	\$ 30,446	2.9%		
<b>Total Net Taxes - Subtotal</b>	<b>\$ 26,805,502</b>	<b>\$ 27,124,448</b>	<b>\$ (318,947)</b>	<b>-1.2%</b>		
<b>Interest, Fees and Sales:</b>						
Hotel \ Motel Fees	\$ 165,051	\$ 165,227	\$ (175)	-0.1%		
Other Interest, Fees & Sales (Note)	\$ 482,713.2	\$ 504,892	\$ (22,179)	-4.4%		
<b>Total State General Fund Receipts</b>	<b>\$ 27,453,267</b>	<b>\$ 27,794,567</b>	<b>\$ (341,301)</b>	<b>-1.2%</b>		

**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.