

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	April 2025	April 2024		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,911,360	\$ 1,967,269	\$ (55,909)	-2.8%
Income Tax - Corporate	\$ 540,177	\$ 748,053	\$ (207,877)	-27.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,649,438	\$ 1,579,019	\$ 70,418	4.5%
Local Distribution (Note 1)	\$ (798,821)	\$ (765,034)	\$ (33,787)	-4.4%
Adjustments \ Refunds	\$ (11,278)	\$ (15,188)	\$ 3,910	25.7%
Net Sales and Use Tax - General	\$ 839,339	\$ 798,797	\$ 40,541	5.1%
Motor Fuel Taxes	\$ 202,034	\$ 195,461	\$ 6,574	3.4%
Tobacco Taxes	\$ 20,730	\$ 17,072	\$ 3,658	21.4%
Alcoholic Beverages Tax	\$ 17,579	\$ 17,803	\$ (223)	-1.3%
Property Tax	\$ 2	\$ 2	\$ 0	6.7%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 3,628	\$ 2,834	\$ 794	28.0%
Tag, Title and Fees	\$ 40,471	\$ 37,682	\$ 2,789	7.4%
Title Ad Valorem Tax	\$ 76,506	\$ 73,073	\$ 3,434	4.7%
Motor Vehicle Subtotal	\$ 120,605	\$ 113,588	\$ 7,017	6.2%
Total Net Taxes - Subtotal	\$ 3,651,826	\$ 3,858,046	\$ (206,220)	-5.3%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 18,871	\$ 18,697	\$ 174	0.9%
Other Interest, Fees & Sales (Note 2)	\$ 58,347	\$ 82,721	\$ (24,374)	-29.5%
Total State General Fund Receipts	\$ 3,729,044	\$ 3,959,464	\$ (230,419)	-5.8%

State General Fund Receipts	FY 2025		FY 2024		\$ Change	% Change
Net Tax Revenues:						
Income Tax - Individual	\$ 13,413,988	\$ 13,466,712	\$ (52,724)	-0.4%		
Income Tax - Corporate	\$ 2,650,188	\$ 3,006,595	\$ (356,407)	-11.9%		
Sales and Use Tax - General:						
Sales and Use Tax - Gross	\$ 15,794,639	\$ 15,248,949	\$ 545,690	3.6%		
Local Distribution (Note 1)	\$ (7,906,548)	\$ (7,557,153)	\$ (349,396)	-4.6%		
Adjustments \ Refunds	\$ (115,479)	\$ (179,810)	\$ 64,331	35.8%		
Net Sales and Use Tax - General	\$ 7,772,611	\$ 7,511,986	\$ 260,625	3.5%		
Motor Fuel Taxes	\$ 1,833,200	\$ 1,366,883	\$ 466,316	34.1%		
Tobacco Taxes	\$ 177,733	\$ 183,961	\$ (6,228)	-3.4%		
Alcoholic Beverages Tax	\$ 178,982	\$ 184,027	\$ (5,046)	-2.7%		
Property Tax	\$ 1,217	\$ 1,236	\$ (19)	-1.6%		
Motor Vehicle Revenues:						
Highway Impact Fees	\$ 36,244	\$ 29,512	\$ 6,731	22.8%		
Tag, Title and Fees	\$ 350,219	\$ 343,892	\$ 6,327	1.8%		
Title Ad Valorem Tax	\$ 722,183	\$ 710,697	\$ 11,486	1.6%		
Motor Vehicle Subtotal	\$ 1,108,646	\$ 1,084,101	\$ 24,545	2.3%		
Total Net Taxes - Subtotal	\$ 27,136,564	\$ 26,805,502	\$ 331,062	1.2%		
Interest, Fees and Sales:						
Hotel \ Motel Fees	\$ 174,837	\$ 165,051	\$ 9,785	5.9%		
Other Interest, Fees & Sales (Note 2)	\$ 454,019	\$ 482,713	\$ (28,694)	-5.9%		
Total State General Fund Receipts	\$ 27,765,419	\$ 27,453,267	\$ 312,153	1.1%		

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.