GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of State General Fund Receipts

(unaudited - 000's)

- 1	٠	- 41-	 N /I	 46	End	

State General Fund Receipts		December 2024		December 2023			% Change	
						Change		
Net Tax Revenues:								
Income Tax - Individual	\$	1,493,580	\$	1,385,756	\$	107,824	7.8%	
Income Tax - Corporate	\$	683,073	\$	712,029	\$	(28,956)	-4.1%	
Sales and Use Tax - General:								
Sales and Use Tax - Gross	\$	1,573,763	\$	1,521,437	\$	52,326	3.4%	
Local Distribution (Note 1)	\$	(784,795)	\$	(745,430)	\$	(39,365)	-5.3%	
Adjustments \ Refunds	\$	(11,929)	\$	(18,385)	\$	6,457	35.1%	
Net Sales and Use Tax - General	\$	777,039	\$	757,622	\$	19,417	2.6%	
Motor Fuel Taxes	\$	186,904	\$	4,876	\$	182,028	NM	
Tobacco Taxes	\$	18,157	\$	17,411	\$	746	4.3%	
Alcoholic Beverages Tax	\$	18,029	\$	19,823	\$	(1,794)	-9.0%	
Property Tax	\$	0	\$	1	\$	(0)	-67.3%	
Motor Vehicle Revenues:								
Highway Impact Fees	\$	2,908	\$	2,287	\$	621	27.2%	
Tag, Title and Fees	\$	33,951	\$	29,837	\$	4,114	13.8%	
Title Ad Valorem Tax	\$	65,917	\$	66,841	\$	(925)	-1.4%	
Motor Vehicle Subtotal	\$	102,775	\$	98,965	\$	3,810	3.8%	
Total Net Taxes - Subtotal	\$	2 270 559	\$	2.006.492	\$	202.075	0.40/	
	Э	3,279,558	Þ	2,996,483	Э	283,075	9.4%	
Interest, Fees and Sales:								
Hotel \ Motel Fees	\$	16,362	\$	15,257	\$	1,105	7.2%	
Other Interest, Fees & Sales (Note 2)	\$	43,798	\$	36,625	\$	7,173	19.6%	
Total State General Fund Receipts	\$	3,339,718	\$	3,048,365	\$	291,353	9.6%	
_								
State General Fund Receipts		FY 2025		FY 2024	\$	Change	% Change	
Net Tax Revenues:			-					
Net Tax Revenues: Income Tax - Individual	\$	7,769,610	\$	7,957,171	\$	(187,560)	-2.4%	
Net Tax Revenues:			-					
Net Tax Revenues: Income Tax - Individual	\$	7,769,610	\$	7,957,171	\$	(187,560)	-2.4%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate	\$	7,769,610	\$	7,957,171	\$	(187,560)	-2.4%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General:	\$ \$	7,769,610 1,547,681 9,408,691	\$ \$	7,957,171 1,668,741 9,094,643	\$ \$	(187,560) (121,061) 314,048	-2.4% -7.3%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross	\$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162)	\$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759)	\$ \$	(187,560) (121,061)	-2.4% -7.3%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1)	\$ \$	7,769,610 1,547,681 9,408,691	\$ \$	7,957,171 1,668,741 9,094,643	\$ \$ \$	(187,560) (121,061) 314,048 (201,402)	-2.4% -7.3% 3.5% -4.5%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds	\$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190	\$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237)	\$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898	-2.4% -7.3% 3.5% -4.5% 28.2%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes	\$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098	\$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854	\$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General	\$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573	\$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856	\$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes	\$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098	\$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854	\$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283)	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax	\$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524	\$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930	\$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406)	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues:	\$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213	\$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221	\$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406) (7)	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0% -0.6%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406)	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406) (7) 4,004 349	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0% -0.6%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406) (7)	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0% -0.6%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213 17,831 194,400 424,467 636,698	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221 13,827 194,051 425,696 633,573	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406) (7) 4,004 349 (1,229) 3,124	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0% -0.6% 29.0% 0.2% -0.3% 0.5%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221 13,827 194,051 425,696	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406) (7) 4,004 349 (1,229)	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0% -0.6% 29.0% 0.2% -0.3%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213 17,831 194,400 424,467 636,698 15,903,587	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221 13,827 194,051 425,696 633,573 15,635,993	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406) (7) 4,004 349 (1,229) 3,124 267,594	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0% -0.6% 29.0% 0.2% -0.3% 0.5%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales: Hotel \ Motel Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213 17,831 194,400 424,467 636,698 15,903,587	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221 13,827 194,051 425,696 633,573 15,635,993	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406) (7) 4,004 349 (1,229) 3,124 267,594	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0% -0.6% 29.0% 0.2% -0.3% 0.5% 1.7%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213 17,831 194,400 424,467 636,698 15,903,587	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221 13,827 194,051 425,696 633,573 15,635,993	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406) (7) 4,004 349 (1,229) 3,124 267,594	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0% -0.6% 29.0% 0.2% -0.3% 0.5%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax Motor Vehicle Revenues: Highway Impact Fees Tag, Title and Fees Title Ad Valorem Tax Motor Vehicle Subtotal Total Net Taxes - Subtotal Interest, Fees and Sales: Hotel \ Motel Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,769,610 1,547,681 9,408,691 (4,697,162) (63,339) 4,648,190 1,081,098 108,573 110,524 1,213 17,831 194,400 424,467 636,698 15,903,587	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221 13,827 194,051 425,696 633,573 15,635,993	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(187,560) (121,061) 314,048 (201,402) 24,898 137,544 444,244 (5,283) (3,406) (7) 4,004 349 (1,229) 3,124 267,594	-2.4% -7.3% 3.5% -4.5% 28.2% 3.0% 69.8% -4.6% -3.0% -0.6% 29.0% 0.2% -0.3% 0.5% 1.7%	

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. &}quot;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.