

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	December 2024	December 2023		
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	\$ 3,279,558	\$ 2,996,483	\$ 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:				
Income Tax - Individual	\$ 7,769,610	\$ 7,957,171	\$ (187,560)	-2.4%
Income Tax - Corporate	\$ 1,547,681	\$ 1,668,741	\$ (121,061)	-7.3%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 9,408,691	\$ 9,094,643	\$ 314,048	3.5%
Local Distribution (Note 1)	\$ (4,697,162)	\$ (4,495,759)	\$ (201,402)	-4.5%
Adjustments \ Refunds	\$ (63,339)	\$ (88,237)	\$ 24,898	28.2%
Net Sales and Use Tax - General	\$ 4,648,190	\$ 4,510,646	\$ 137,544	3.0%
Motor Fuel Taxes	\$ 1,081,098	\$ 636,854	\$ 444,244	69.8%
Tobacco Taxes	\$ 108,573	\$ 113,856	\$ (5,283)	-4.6%
Alcoholic Beverages Tax	\$ 110,524	\$ 113,930	\$ (3,406)	-3.0%
Property Tax	\$ 1,213	\$ 1,221	\$ (7)	-0.6%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 17,831	\$ 13,827	\$ 4,004	29.0%
Tag, Title and Fees	\$ 194,400	\$ 194,051	\$ 349	0.2%
Title Ad Valorem Tax	\$ 424,467	\$ 425,696	\$ (1,229)	-0.3%
Motor Vehicle Subtotal	\$ 636,698	\$ 633,573	\$ 3,124	0.5%
Total Net Taxes - Subtotal	\$ 15,903,587	\$ 15,635,993	\$ 267,594	1.7%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 109,308	\$ 101,668	\$ 7,641	7.5%
Other Interest, Fees & Sales (Note 2)	\$ 343,105	\$ 335,244	\$ 7,861	2.3%
Total State General Fund Receipts	\$ 16,356,000	\$ 16,072,905	\$ 283,095	1.8%

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.