

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

State General Fund Receipts	For the Month Ended			
	January 2025	January 2024	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 1,594,066	\$ 1,665,162	\$ (71,096)	-4.3%
Income Tax - Corporate	\$ 160,886	\$ 144,223	\$ 16,663	11.6%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,846,863	\$ 1,738,263	\$ 108,600	6.2%
Local Distribution (Note 1)	\$ (930,393)	\$ (859,616)	\$ (70,777)	-8.2%
Adjustments \ Refunds	\$ (6,036)	\$ (7,773)	\$ 1,737	22.3%
Net Sales and Use Tax - General	\$ 910,434	\$ 870,874	\$ 39,560	4.5%
Motor Fuel Taxes	\$ 193,589	\$ 179,667	\$ 13,922	7.7%
Tobacco Taxes	\$ 18,537	\$ 18,022	\$ 515	2.9%
Alcoholic Beverages Tax	\$ 20,150	\$ 18,953	\$ 1,197	6.3%
Property Tax	\$ 1	\$ 12	\$ (11)	-92.1%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 4,396	\$ 3,579	\$ 817	22.8%
Tag, Title and Fees	\$ 35,017	\$ 38,957	\$ (3,940)	-10.1%
Title Ad Valorem Tax	\$ 73,071	\$ 66,738	\$ 6,333	9.5%
Motor Vehicle Subtotal	\$ 112,483	\$ 109,273	\$ 3,210	2.9%
Total Net Taxes - Subtotal	\$ 3,010,147	\$ 3,006,187	\$ 3,961	0.1%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 14,703	\$ 13,981	\$ 722	5.2%
Other Interest, Fees & Sales (Note 2)	\$ 27,084	\$ 29,803	\$ (2,719)	-9.1%
Total State General Fund Receipts	\$ 3,051,934	\$ 3,049,971	\$ 1,964	0.1%

State General Fund Receipts	FY 2025	FY 2024	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 9,363,676	\$ 9,622,333	\$ (258,657)	-2.7%
Income Tax - Corporate	\$ 1,708,567	\$ 1,812,965	\$ (104,398)	-5.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 11,255,554	\$ 10,832,906	\$ 422,648	3.9%
Local Distribution (Note 1)	\$ (5,627,554)	\$ (5,355,375)	\$ (272,179)	-5.1%
Adjustments \ Refunds	\$ (69,376)	\$ (96,011)	\$ 26,635	27.7%
Net Sales and Use Tax - General	\$ 5,558,624	\$ 5,381,521	\$ 177,104	3.3%
Motor Fuel Taxes	\$ 1,274,687	\$ 816,521	\$ 458,166	56.1%
Tobacco Taxes	\$ 127,110	\$ 131,878	\$ (4,768)	-3.6%
Alcoholic Beverages Tax	\$ 130,674	\$ 132,883	\$ (2,209)	-1.7%
Property Tax	\$ 1,214	\$ 1,232	\$ (18)	-1.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 22,227	\$ 17,406	\$ 4,821	27.7%
Tag, Title and Fees	\$ 229,417	\$ 233,008	\$ (3,591)	-1.5%
Title Ad Valorem Tax	\$ 497,537	\$ 492,433	\$ 5,104	1.0%
Motor Vehicle Subtotal	\$ 749,181	\$ 742,847	\$ 6,334	0.9%
Total Net Taxes - Subtotal	\$ 18,913,734	\$ 18,642,180	\$ 271,555	1.5%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 124,011	\$ 115,649	\$ 8,362	7.2%
Other Interest, Fees & Sales (Note 2)	\$ 370,189	\$ 365,046	\$ 5,142	1.4%
Total State General Fund Receipts	\$ 19,407,934	\$ 19,122,875	\$ 285,059	1.5%

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.