GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of State General Fund Receipts

(unaudited - 000's)

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State General Fund Receipts		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%
		ES7.000E		EV 2024			
Grade III III II		EX7.000F		EX7.0004	ф	CI	0/ 01
State General Fund Receipts		FY 2025		FY 2024	\$	Change	% Change
Net Tax Revenues:							
Net Tax Revenues: Income Tax - Individual	\$	9,363,676	\$	9,622,333	\$	(258,657)	-2.7%
Net Tax Revenues:			\$ \$				
Net Tax Revenues: Income Tax - Individual	\$	9,363,676		9,622,333	\$	(258,657)	-2.7%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General:	\$ \$	9,363,676 1,708,567	\$	9,622,333 1,812,965	\$	(258,657) (104,398)	-2.7% -5.8%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross	\$ \$	9,363,676 1,708,567 11,255,554	\$	9,622,333 1,812,965 10,832,906	\$ \$ \$	(258,657) (104,398) 422,648	-2.7% -5.8%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1)	\$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554)	\$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375)	\$ \$ \$	(258,657) (104,398) 422,648 (272,179)	-2.7% -5.8% 3.9% -5.1%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross	\$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376)	\$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011)	\$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635	-2.7% -5.8% 3.9% -5.1% 27.7%
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	\$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624	\$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521	\$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3%
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	\$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687	\$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521	\$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1%
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	\$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110	\$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878	\$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768)	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6%
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	\$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674	\$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883	\$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209)	-2.7% -5.8% -5.8% -5.1% 27.7% 3.3% -56.1% -3.6% -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	\$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110	\$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878	\$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768)	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6%
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:	\$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674	\$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883	\$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209) (18)	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6% -1.7% -1.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674 1,214	\$ \$ \$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883 1,232	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209) (18)	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6% -1.7% -1.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674 1,214 22,227 229,417	\$ \$ \$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883 1,232 17,406 233,008	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209) (18) 4,821 (3,591)	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6% -1.7% -1.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674 1,214 22,227 229,417 497,537	\$ \$ \$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883 1,232 17,406 233,008 492,433	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209) (18) 4,821 (3,591) 5,104	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6% -1.7% -1.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674 1,214 22,227 229,417	\$ \$ \$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883 1,232 17,406 233,008	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209) (18) 4,821 (3,591)	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6% -1.7% -1.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674 1,214 22,227 229,417 497,537	\$ \$ \$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883 1,232 17,406 233,008 492,433	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209) (18) 4,821 (3,591) 5,104	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6% -1.7% -1.5% 27.7% -1.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674 1,214 22,227 229,417 497,537 749,181	\$ \$ \$ \$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883 1,232 17,406 233,008 492,433 742,847	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209) (18) 4,821 (3,591) 5,104 6,334	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6% -1.7% -1.5% 1.0% 0.9%
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:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674 1,214 22,227 229,417 497,537 749,181	\$ \$ \$ \$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883 1,232 17,406 233,008 492,433 742,847	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209) (18) 4,821 (3,591) 5,104 6,334 271,555	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6% -1.7% -1.5% 1.0% 0.9% 1.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,363,676 1,708,567 11,255,554 (5,627,554) (69,376) 5,558,624 1,274,687 127,110 130,674 1,214 22,227 229,417 497,537 749,181 18,913,734	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,622,333 1,812,965 10,832,906 (5,355,375) (96,011) 5,381,521 816,521 131,878 132,883 1,232 17,406 233,008 492,433 742,847 18,642,180	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(258,657) (104,398) 422,648 (272,179) 26,635 177,104 458,166 (4,768) (2,209) (18) 4,821 (3,591) 5,104 6,334 271,555	-2.7% -5.8% 3.9% -5.1% 27.7% 3.3% 56.1% -3.6% -1.7% -1.5% 1.0% 0.9% 1.5%
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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.