

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	May 2025	May 2024		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,329,525	\$ 1,227,195	\$ 102,330	8.3%
Income Tax - Corporate	\$ 121,189	\$ 70,944	\$ 50,245	70.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,599,259	\$ 1,525,033	\$ 74,227	4.9%
Local Distribution (Note 1)	\$ (809,355)	\$ (767,664)	\$ (41,691)	-5.4%
Adjustments \ Refunds	\$ (6,385)	\$ (11,333)	\$ 4,947	43.7%
Net Sales and Use Tax - General	\$ 783,519	\$ 746,036	\$ 37,483	5.0%
Motor Fuel Taxes	\$ 197,651	\$ 192,626	\$ 5,024	2.6%
Tobacco Taxes	\$ 18,401	\$ 20,495	\$ (2,094)	-10.2%
Alcoholic Beverages Tax	\$ 18,944	\$ 18,597	\$ 347	1.9%
Property Tax	\$ 11	\$ 44	\$ (33)	-75.0%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 3,580	\$ 2,872	\$ 708	24.7%
Tag, Title and Fees	\$ 34,132	\$ 32,747	\$ 1,385	4.2%
Title Ad Valorem Tax	\$ 82,341	\$ 76,059	\$ 6,282	8.3%
Motor Vehicle Subtotal	\$ 120,053	\$ 111,678	\$ 8,375	7.5%
Total Net Taxes - Subtotal	\$ 2,589,292	\$ 2,387,615	\$ 201,678	8.4%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 18,032	\$ 17,852	\$ 180	1.0%
Other Interest, Fees & Sales (Note 2)	\$ 83,831	\$ 61,674	\$ 22,157	35.9%
Total State General Fund Receipts	\$ 2,691,155	\$ 2,467,141	\$ 224,015	9.1%

State General Fund Receipts	FY 2025	FY 2024	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 14,743,513	\$ 14,693,906	\$ 49,607	0.3%
Income Tax - Corporate	\$ 2,771,377	\$ 3,077,539	\$ (306,162)	-9.9%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 17,393,898	\$ 16,773,981	\$ 619,917	3.7%
Local Distribution (Note 1)	\$ (8,715,903)	\$ (8,324,816)	\$ (391,087)	-4.7%
Adjustments \ Refunds	\$ (121,865)	\$ (191,143)	\$ 69,278	36.2%
Net Sales and Use Tax - General	\$ 8,556,130	\$ 8,258,022	\$ 298,108	3.6%
Motor Fuel Taxes	\$ 2,030,850	\$ 1,559,510	\$ 471,340	30.2%
Tobacco Taxes	\$ 196,134	\$ 204,456	\$ (8,321)	-4.1%
Alcoholic Beverages Tax	\$ 197,925	\$ 202,624	\$ (4,699)	-2.3%
Property Tax	\$ 1,228	\$ 1,280	\$ (52)	-4.1%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 39,824	\$ 32,384	\$ 7,440	23.0%
Tag, Title and Fees	\$ 384,351	\$ 376,639	\$ 7,712	2.0%
Title Ad Valorem Tax	\$ 804,524	\$ 786,756	\$ 17,768	2.3%
Motor Vehicle Subtotal	\$ 1,228,698	\$ 1,195,779	\$ 32,920	2.8%
Total Net Taxes - Subtotal	\$ 29,725,856	\$ 29,193,116	\$ 532,740	1.8%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 192,868	\$ 182,904	\$ 9,965	5.4%
Other Interest, Fees & Sales (Note 2)	\$ 537,850	\$ 544,387	\$ (6,537)	-1.2%
Total State General Fund Receipts	\$ 30,456,575	\$ 29,920,407	\$ 536,167	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.