

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

State General Fund Receipts	<b>For the Month Ended</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>November 2024</b>	<b>November 2023</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 1,181,003	\$ 1,287,377	\$ (106,374)	-8.3%
Income Tax - Corporate	\$ 29,344	\$ 42,266	\$ (12,922)	-30.6%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,604,484	\$ 1,507,140	\$ 97,344	6.5%
Local Distribution (Note 1)	\$ (802,124)	\$ (751,900)	\$ (50,224)	-6.7%
Adjustments \ Refunds	\$ (11,352)	\$ (8,329)	\$ (3,023)	-36.3%
<b>Net Sales and Use Tax - General</b>	<b>\$ 791,008</b>	<b>\$ 746,911</b>	<b>\$ 44,097</b>	<b>5.9%</b>
Motor Fuel Taxes	\$ 131,709	\$ 908	\$ 130,801	NM
Tobacco Taxes	\$ 15,666	\$ 20,247	\$ (4,581)	-22.6%
Alcoholic Beverages Tax	\$ 19,968	\$ 18,225	\$ 1,742	9.6%
Property Tax	\$ 2	\$ 2	\$ (1)	-21.7%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 2,963	\$ 2,298	\$ 665	29.0%
Tag, Title and Fees	\$ 30,493	\$ 30,560	\$ (67)	-0.2%
Title Ad Valorem Tax	\$ 72,970	\$ 70,986	\$ 1,984	2.8%
<b>Motor Vehicle Subtotal</b>	<b>\$ 106,426</b>	<b>\$ 103,844</b>	<b>\$ 2,582</b>	<b>2.5%</b>
<b>Total Net Taxes - Subtotal</b>	<b>\$ 2,275,125</b>	<b>\$ 2,219,779</b>	<b>\$ 55,346</b>	<b>2.5%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 20,199	\$ 17,952	\$ 2,246	12.5%
Other Interest, Fees & Sales (Note 2)	\$ 81,040	\$ 85,756	\$ (4,716)	-5.5%
<b>Total State General Fund Receipts</b>	<b>\$ 2,376,363</b>	<b>\$ 2,323,488</b>	<b>\$ 52,876</b>	<b>2.3%</b>

State General Fund Receipts	<b>FY 2025</b>	<b>FY 2024</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 6,276,030	\$ 6,571,414	\$ (295,385)	-4.5%
Income Tax - Corporate	\$ 864,607	\$ 956,712	\$ (92,105)	-9.6%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 7,834,928	\$ 7,573,206	\$ 261,722	3.5%
Local Distribution (Note 1)	\$ (3,912,366)	\$ (3,750,329)	\$ (162,037)	-4.3%
Adjustments \ Refunds	\$ (51,411)	\$ (69,852)	\$ 18,441	26.4%
<b>Net Sales and Use Tax - General</b>	<b>\$ 3,871,151</b>	<b>\$ 3,753,024</b>	<b>\$ 118,127</b>	<b>3.1%</b>
Motor Fuel Taxes	\$ 894,194	\$ 631,979	\$ 262,215	41.5%
Tobacco Taxes	\$ 90,416	\$ 96,445	\$ (6,029)	-6.3%
Alcoholic Beverages Tax	\$ 92,495	\$ 94,107	\$ (1,612)	-1.7%
Property Tax	\$ 1,213	\$ 1,220	\$ (7)	-0.6%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 14,924	\$ 11,541	\$ 3,383	29.3%
Tag, Title and Fees	\$ 160,449	\$ 164,214	\$ (3,764)	-2.3%
Title Ad Valorem Tax	\$ 358,550	\$ 358,854	\$ (304)	-0.1%
<b>Motor Vehicle Subtotal</b>	<b>\$ 533,923</b>	<b>\$ 534,608</b>	<b>\$ (685)</b>	<b>-0.1%</b>
<b>Total Net Taxes - Subtotal</b>	<b>\$ 12,624,030</b>	<b>\$ 12,639,510</b>	<b>\$ (15,481)</b>	<b>-0.1%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 92,947	\$ 86,411	\$ 6,535	7.6%
Other Interest, Fees & Sales (Note 2)	\$ 299,306	\$ 298,619	\$ 687	0.2%
<b>Total State General Fund Receipts</b>	<b>\$ 13,016,282</b>	<b>\$ 13,024,541</b>	<b>\$ (8,258)</b>	<b>-0.1%</b>

**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.