

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	October 2024	October 2023		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,258,276	\$ 1,377,883	\$ (119,607)	-8.7%
Income Tax - Corporate	\$ 69,575	\$ 132,349	\$ (62,774)	-47.4%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,510,103	\$ 1,507,767	\$ 2,336	0.2%
Local Distribution (Note 1)	\$ (748,049)	\$ (752,336)	\$ 4,286	0.6%
Adjustments \ Refunds	\$ (18,136)	\$ (4,021)	\$ (14,115)	-351.0%
Net Sales and Use Tax - General	\$ 743,918	\$ 751,411	\$ (7,493)	-1.0%
Motor Fuel Taxes	\$ 177,850	\$ 72,269	\$ 105,581	146.1%
Tobacco Taxes	\$ 19,732	\$ 16,347	\$ 3,386	20.7%
Alcoholic Beverages Tax	\$ 16,601	\$ 17,685	\$ (1,084)	-6.1%
Property Tax	\$ 1,056	\$ 204	\$ 852	418.0%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 3,181	\$ 2,407	\$ 774	32.2%
Tag, Title and Fees	\$ 32,123	\$ 32,127	\$ (3)	-0.01%
Title Ad Valorem Tax	\$ 66,397	\$ 72,596	\$ (6,198)	-8.5%
Motor Vehicle Subtotal	\$ 101,702	\$ 107,129	\$ (5,427)	-5.1%
Total Net Taxes - Subtotal	\$ 2,388,711	\$ 2,475,277	\$ (86,566)	-3.5%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 18,665	\$ 16,371	\$ 2,294	14.0%
Other Interest, Fees & Sales (Note 2)	\$ 125,480	\$ 130,931	\$ (5,451)	-4.2%
Total State General Fund Receipts	\$ 2,532,856	\$ 2,622,579	\$ (89,723)	-3.4%

State General Fund Receipts	FY 2025		\$ Change	% Change
	FY 2025	FY 2024		
Net Tax Revenues:				
Income Tax - Individual	\$ 5,095,027	\$ 5,284,037	\$ (189,010)	-3.6%
Income Tax - Corporate	\$ 835,264	\$ 914,447	\$ (79,183)	-8.7%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 6,230,444	\$ 6,066,066	\$ 164,378	2.7%
Local Distribution (Note 1)	\$ (3,110,242)	\$ (2,998,429)	\$ (111,813)	-3.7%
Adjustments \ Refunds	\$ (40,058)	\$ (61,522)	\$ 21,464	34.9%
Net Sales and Use Tax - General	\$ 3,080,143	\$ 3,006,114	\$ 74,029	2.5%
Motor Fuel Taxes	\$ 762,485	\$ 631,071	\$ 131,414	20.8%
Tobacco Taxes	\$ 74,750	\$ 76,198	\$ (1,448)	-1.9%
Alcoholic Beverages Tax	\$ 72,527	\$ 75,882	\$ (3,355)	-4.4%
Property Tax	\$ 1,211	\$ 1,218	\$ (6)	-0.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 11,961	\$ 9,243	\$ 2,718	29.4%
Tag, Title and Fees	\$ 129,956	\$ 133,653	\$ (3,697)	-2.8%
Title Ad Valorem Tax	\$ 285,580	\$ 287,868	\$ (2,288)	-0.8%
Motor Vehicle Subtotal	\$ 427,497	\$ 430,765	\$ (3,268)	-0.8%
Total Net Taxes - Subtotal	\$ 10,348,905	\$ 10,419,731	\$ (70,827)	-0.7%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 72,748	\$ 68,459	\$ 4,289	6.3%
Other Interest, Fees & Sales (Note 2)	\$ 218,266	\$ 212,863	\$ 5,404	2.5%
Total State General Fund Receipts	\$ 10,639,919	\$ 10,701,053	\$ (61,134)	-0.6%

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.