

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	February 2026	February 2025		
Net Tax Revenues:				
Income Tax - Individual	\$ 967,486	\$ 1,009,369	\$ (41,883)	-4.1%
Income Tax - Corporate	\$ 57,488	\$ 74,447	\$ (16,959)	-22.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,491,833	\$ 1,449,334	\$ 42,499	2.9%
Local Distribution (Note 1)	\$ (757,451)	\$ (752,217)	\$ (5,234)	-0.7%
Adjustments \ Refunds	\$ (7,028)	\$ (14,335)	\$ 7,307	51.0%
Net Sales and Use Tax - General	\$ 727,354	\$ 682,782	\$ 44,572	6.5%
Motor Fuel Taxes	\$ 186,628	\$ 180,380	\$ 6,248	3.5%
Tobacco Taxes	\$ 16,590	\$ 15,846	\$ 745	4.7%
Alcoholic Beverages Tax	\$ 14,609	\$ 15,499	\$ (891)	-5.7%
Property Tax	\$ 0	\$ 0	\$ (0)	NM
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 7,479	\$ 6,703	\$ 777	11.6%
Tag, Title and Fees	\$ 41,543	\$ 42,014	\$ (470)	-1.1%
Title Ad Valorem Tax	\$ 76,612	\$ 78,990	\$ (2,378)	-3.0%
Motor Vehicle Subtotal	\$ 125,634	\$ 127,707	\$ (2,072)	-1.6%
Total Net Taxes - Subtotal	\$ 2,095,790	\$ 2,106,029	\$ (10,239)	-0.5%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 14,802	\$ 16,031	\$ (1,229)	-7.7%
Other Interest, Fees & Sales (Note 2)	\$ 12,895	\$ 3,871	\$ 9,024	233.1%
Total State General Fund Receipts	\$ 2,123,487	\$ 2,125,931	\$ (2,444)	-0.1%

State General Fund Receipts	FY 2026		FY 2025		\$ Change	% Change
Net Tax Revenues:						
Income Tax - Individual	\$ 10,518,631	\$ 10,373,045	\$ 145,585	1.4%		
Income Tax - Corporate	\$ 1,663,603	\$ 1,783,014	\$ (119,411)	-6.7%		
Sales and Use Tax - General:						
Sales and Use Tax - Gross	\$ 13,141,743	\$ 12,704,889	\$ 436,854	3.4%		
Local Distribution (Note 1)	\$ (6,560,637)	\$ (6,379,771)	\$ (180,866)	-2.8%		
Adjustments \ Refunds	\$ (157,662)	\$ (83,711)	\$ (73,951)	-88.3%		
Net Sales and Use Tax - General	\$ 6,423,444	\$ 6,241,406	\$ 182,038	2.9%		
Motor Fuel Taxes	\$ 1,564,009	\$ 1,455,067	\$ 108,942	7.5%		
Tobacco Taxes	\$ 141,976	\$ 142,956	\$ (979)	-0.7%		
Alcoholic Beverages Tax	\$ 144,486	\$ 146,173	\$ (1,687)	-1.2%		
Property Tax	\$ 1,201	\$ 1,214	\$ (14)	-1.1%		
Motor Vehicle Revenues:						
Highway Impact Fees	\$ 35,706	\$ 28,930	\$ 6,777	23.4%		
Tag, Title and Fees	\$ 277,023	\$ 271,431	\$ 5,592	2.1%		
Title Ad Valorem Tax	\$ 578,646	\$ 576,527	\$ 2,119	0.4%		
Motor Vehicle Subtotal	\$ 891,375	\$ 876,887	\$ 14,488	1.7%		
Total Net Taxes - Subtotal	\$ 21,348,724	\$ 21,019,764	\$ 328,961	1.6%		
Interest, Fees and Sales:						
Hotel \ Motel Fees	\$ 141,685	\$ 140,042	\$ 1,644	1.2%		
Other Interest, Fees & Sales (Note 2)	\$ 386,638	\$ 374,059	\$ 12,579	3.4%		
Total YTD State General Fund Receipts	\$ 21,877,048	\$ 21,533,865	\$ 343,183	1.6%		

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.