

**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>January 2026</b>	<b>January 2025</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 1,566,665	\$ 1,594,066	\$ (27,401)	-1.7%
Income Tax - Corporate	\$ 122,761	\$ 160,886	\$ (38,125)	-23.7%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,925,944	\$ 1,846,863	\$ 79,081	4.3%
Local Distribution (Note 1)	\$ (952,160)	\$ (930,393)	\$ (21,768)	-2.3%
Adjustments \ Refunds	\$ (27,055)	\$ (6,036)	\$ (21,018)	-348.2%
<b>Net Sales and Use Tax - General</b>	<b>\$ 946,729</b>	<b>\$ 910,434</b>	<b>\$ 36,295</b>	<b>4.0%</b>
Motor Fuel Taxes	\$ 193,907	\$ 193,589	\$ 318	0.2%
Tobacco Taxes	\$ 16,219	\$ 18,537	\$ (2,318)	-12.5%
Alcoholic Beverages Tax	\$ 20,487	\$ 20,150	\$ 337	1.7%
Property Tax	\$ 148	\$ 1	\$ 147	NM
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 5,317	\$ 4,396	\$ 922	21.0%
Tag, Title and Fees	\$ 31,248	\$ 35,017	\$ (3,769)	-10.8%
Title Ad Valorem Tax	\$ 73,293	\$ 73,071	\$ 222	0.3%
<b>Motor Vehicle Subtotal</b>	<b>\$ 109,858</b>	<b>\$ 112,483</b>	<b>\$ (2,626)</b>	<b>-2.3%</b>
<b>Total Net Taxes - Subtotal</b>	<b>\$ 2,976,774</b>	<b>\$ 3,010,147</b>	<b>\$ (33,373)</b>	<b>-1.1%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 23,529	\$ 14,703	\$ 8,827	60.0%
Other Interest, Fees & Sales (Note 2)	\$ 33,565	\$ 27,084	\$ 6,480	23.9%
<b>Total State General Fund Receipts</b>	<b>\$ 3,033,868</b>	<b>\$ 3,051,934</b>	<b>\$ (18,066)</b>	<b>-0.6%</b>

State General Fund Receipts	<b>FY 2026</b>		<b>FY 2025</b>		<b>\$ Change</b>	<b>% Change</b>
<b>Net Tax Revenues:</b>						
Income Tax - Individual	\$ 9,551,144	\$ 9,363,676	\$ 187,468	2.0%		
Income Tax - Corporate	\$ 1,606,114	\$ 1,708,567	\$ (102,452)	-6.0%		
<b>Sales and Use Tax - General:</b>						
Sales and Use Tax - Gross	\$ 11,649,910	\$ 11,255,554	\$ 394,355	3.5%		
Local Distribution (Note 1)	\$ (5,803,186)	\$ (5,627,554)	\$ (175,632)	-3.1%		
Adjustments \ Refunds	\$ (150,634)	\$ (69,376)	\$ (81,258)	-117.1%		
<b>Net Sales and Use Tax - General</b>	<b>\$ 5,696,090</b>	<b>\$ 5,558,624</b>	<b>\$ 137,465</b>	<b>2.5%</b>		
Motor Fuel Taxes	\$ 1,377,381	\$ 1,274,687	\$ 102,693	8.1%		
Tobacco Taxes	\$ 125,386	\$ 127,110	\$ (1,724)	-1.4%		
Alcoholic Beverages Tax	\$ 129,878	\$ 130,674	\$ (796)	-0.6%		
Property Tax	\$ 1,201	\$ 1,214	\$ (14)	-1.1%		
<b>Motor Vehicle Revenues:</b>						
Highway Impact Fees	\$ 28,227	\$ 22,227	\$ 6,000	27.0%		
Tag, Title and Fees	\$ 235,479	\$ 229,417	\$ 6,063	2.6%		
Title Ad Valorem Tax	\$ 502,035	\$ 497,537	\$ 4,497	0.9%		
<b>Motor Vehicle Subtotal</b>	<b>\$ 765,741</b>	<b>\$ 749,181</b>	<b>\$ 16,560</b>	<b>2.2%</b>		
<b>Total Net Taxes - Subtotal</b>	<b>\$ 19,252,934</b>	<b>\$ 18,913,734</b>	<b>\$ 339,200</b>	<b>1.8%</b>		
<b>Interest, Fees and Sales:</b>						
Hotel \ Motel Fees	\$ 126,883	\$ 124,011	\$ 2,872	2.3%		
Other Interest, Fees & Sales (Note 2)	\$ 373,743	\$ 370,189	\$ 3,555	1.0%		
<b>Total State General Fund Receipts</b>	<b>\$ 19,753,561</b>	<b>\$ 19,407,934</b>	<b>\$ 345,627</b>	<b>1.8%</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.