

**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>May 2026</b>	<b>May 2025</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 1,231,804	\$ 1,329,525	\$ (97,720)	-7.4%
Income Tax - Corporate	\$ 60,649	\$ 121,189	\$ (60,540)	-50.0%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,717,158	\$ 1,599,259	\$ 117,899	7.4%
Local Distribution (Note 1)	\$ (879,472)	\$ (809,355)	\$ (70,117)	-8.7%
Adjustments \ Refunds	\$ (17,492)	\$ (6,385)	\$ (11,106)	-173.9%
Net Sales and Use Tax - General	\$ 820,195	\$ 783,519	\$ 36,675	4.7%
Motor Fuel Taxes	\$ 1,042	\$ 197,651	\$ (196,609)	-99.5%
Tobacco Taxes	\$ 20,666	\$ 18,401	\$ 2,265	12.3%
Alcoholic Beverages Tax	\$ 19,142	\$ 18,944	\$ 198	1.0%
Property Tax	\$ -	\$ 11	\$ (11)	-100.0%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 3,825	\$ 3,580	\$ 245	6.8%
Tag, Title and Fees	\$ 33,095	\$ 34,132	\$ (1,037)	-3.0%
Title Ad Valorem Tax	\$ 77,704	\$ 82,341	\$ (4,637)	-5.6%
Motor Vehicle Subtotal	\$ 114,623	\$ 120,053	\$ (5,430)	-4.5%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 2,268,120</b>	<b>\$ 2,589,292</b>	<b>\$ (321,172)</b>	<b>-12.4%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 18,175	\$ 18,032	\$ 143	0.8%
Other Interest, Fees & Sales (Note 2)	\$ 65,772	\$ 83,831	\$ (18,059)	-21.5%
<b>Total State General Fund Receipts</b>	<b>\$ 2,352,068</b>	<b>\$ 2,691,155</b>	<b>\$ (339,088)</b>	<b>-12.6%</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	\$ 14,987,012	\$ 14,743,513	\$ 243,499	1.7%		
Income Tax - Corporate	\$ 2,652,178	\$ 2,771,377	\$ (119,198)	-4.3%		
<b>Sales and Use Tax - General:</b>						
Sales and Use Tax - Gross	\$ 18,191,510	\$ 17,393,898	\$ 797,611	4.6%		
Local Distribution (Note 1)	\$ (9,074,284)	\$ (8,715,903)	\$ (358,381)	-4.1%		
Adjustments \ Refunds	\$ (199,858)	\$ (121,865)	\$ (77,994)	-64.0%		
Net Sales and Use Tax - General	\$ 8,917,367	\$ 8,556,130	\$ 361,237	4.2%		
Motor Fuel Taxes	\$ 1,870,804	\$ 2,030,850	\$ (160,047)	-7.9%		
Tobacco Taxes	\$ 193,535	\$ 196,134	\$ (2,600)	-1.3%		
Alcoholic Beverages Tax	\$ 196,941	\$ 197,925	\$ (984)	-0.5%		
Property Tax	\$ 1,255	\$ 1,228	\$ 27	2.2%		
<b>Motor Vehicle Revenues:</b>						
Highway Impact Fees	\$ 48,552	\$ 39,824	\$ 8,728	21.9%		
Tag, Title and Fees	\$ 391,897	\$ 384,351	\$ 7,546	2.0%		
Title Ad Valorem Tax	\$ 796,742	\$ 804,524	\$ (7,782)	-1.0%		
Motor Vehicle Subtotal	\$ 1,237,190	\$ 1,228,698	\$ 8,491	0.7%		
<b>Total Net Taxes - Subtotal</b>	<b>\$ 30,056,282</b>	<b>\$ 29,725,856</b>	<b>\$ 330,426</b>	<b>1.1%</b>		
<b>Interest, Fees and Sales:</b>						
Hotel \ Motel Fees	\$ 197,833	\$ 192,868	\$ 4,965	2.6%		
Other Interest, Fees & Sales (Note 2)	\$ 547,098	\$ 537,850	\$ 9,248	1.7%		
<b>Total YTD State General Fund Receipts</b>	<b>\$ 30,801,213</b>	<b>\$ 30,456,575</b>	<b>\$ 344,638</b>	<b>1.1%</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.