

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	September (FY 26)	September (FY 25)		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,485,177	\$ 1,439,800	\$ 45,377	3.2%
Income Tax - Corporate	\$ 642,701	\$ 597,525	\$ 45,176	7.6%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,593,230	\$ 1,548,252	\$ 44,978	2.9%
Local Distribution (Note 1)	\$ (780,201)	\$ (773,679)	\$ (6,522)	-0.8%
Adjustments \ Refunds	\$ (72,058)	\$ (6,880)	\$ (65,178)	-947.3%
Net Sales and Use Tax - General	\$ 740,970	\$ 767,693	\$ (26,722)	-3.5%
Motor Fuel Taxes	\$ 203,720	\$ 200,114	\$ 3,607	1.8%
Tobacco Taxes	\$ 19,275	\$ 18,986	\$ 289	1.5%
Alcoholic Beverages Tax	\$ 17,406	\$ 18,772	\$ (1,366)	-7.3%
Property Tax	\$ 1,000	\$ 129	\$ 871	674.0%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 3,657	\$ 2,677	\$ 979	36.6%
Tag, Title and Fees	\$ 37,915	\$ 31,376	\$ 6,540	20.8%
Title Ad Valorem Tax	\$ 71,683	\$ 78,363	\$ (6,679)	-8.5%
Motor Vehicle Subtotal	\$ 113,255	\$ 112,416	\$ 839	0.7%
Total Net Taxes - Subtotal	\$ 3,223,505	\$ 3,155,434	\$ 68,070	2.2%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 16,778	\$ 16,835	\$ (57)	-0.3%
Other Interest, Fees & Sales (Note 2)	\$ 26,133	\$ 33,831	\$ (7,698)	-22.8%
Total State General Fund Receipts	\$ 3,266,416	\$ 3,206,101	\$ 60,315	1.9%

State General Fund Receipts	FY 2026	FY 2025	\$ Change	% Change
Net Tax Revenues:				
Income Tax - Individual	\$ 3,910,903	\$ 3,836,751	\$ 74,151	1.9%
Income Tax - Corporate	\$ 736,228	\$ 765,688	\$ (29,460)	-3.8%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 4,867,888	\$ 4,720,341	\$ 147,548	3.1%
Local Distribution (Note 1)	\$ (2,418,785)	\$ (2,362,193)	\$ (56,592)	-2.4%
Adjustments \ Refunds	\$ (90,312)	\$ (21,922)	\$ (68,390)	-312.0%
Net Sales and Use Tax - General	\$ 2,358,791	\$ 2,336,225	\$ 22,566	1.0%
Motor Fuel Taxes	\$ 597,723	\$ 584,635	\$ 13,088	2.2%
Tobacco Taxes	\$ 57,464	\$ 55,017	\$ 2,446	4.4%
Alcoholic Beverages Tax	\$ 54,517	\$ 55,926	\$ (1,409)	-2.5%
Property Tax	\$ 1,004	\$ 155	\$ 849	546.4%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 11,009	\$ 8,780	\$ 2,229	25.4%
Tag, Title and Fees	\$ 105,650	\$ 97,833	\$ 7,817	8.0%
Title Ad Valorem Tax	\$ 216,698	\$ 219,183	\$ (2,485)	-1.1%
Motor Vehicle Subtotal	\$ 333,357	\$ 325,795	\$ 7,561	2.3%
Total Net Taxes - Subtotal	\$ 8,049,986	\$ 7,960,194	\$ 89,792	1.1%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 53,682	\$ 54,083	\$ (401)	-0.7%
Other Interest, Fees & Sales (Note 2)	\$ 68,775	\$ 93,692	\$ (24,917)	-26.6%
Total State General Fund Receipts	\$ 8,172,443	\$ 8,107,969	\$ 64,474	0.8%

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.