

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

State General Fund Receipts	For the Month Ended			
	<u>December 2021</u>	<u>December 2020</u>	<u>\$ Change</u>	<u>% Change</u>
Net Tax Revenues:				
Income Tax - Individual	\$ 1,538,068	\$ 1,240,957	\$ 297,111	23.9%
Income Tax - Corporate	\$ 406,359	\$ 280,902	\$ 125,457	44.7%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,372,110	\$ 1,128,693	\$ 243,417	21.6%
Local Distribution (Note 1)	\$ (670,436)	\$ (549,512)	\$ (120,924)	-22.0%
Adjustments \ Refunds	\$ (6,900)	\$ (4,657)	\$ (2,243)	-48.2%
Net Sales and Use Tax - General	\$ 694,774	\$ 574,525	\$ 120,249	20.9%
Motor Fuel Taxes	\$ 166,136	\$ 149,137	\$ 16,999	11.4%
Tobacco Taxes	\$ 22,154	\$ 21,716	\$ 438	2.0%
Alcoholic Beverages Tax	\$ 18,993	\$ 18,109	\$ 884	4.9%
Property Tax	\$ 4	\$ 2	\$ 2	75.9%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 1,553	\$ 1,066	\$ 487	45.7%
Tag, Title and Fees	\$ 34,372	\$ 32,284	\$ 2,088	6.5%
Title Ad Valorem Tax	\$ 58,272	\$ 51,237	\$ 7,035	13.7%
Motor Vehicle Subtotal	\$ 94,196	\$ 84,586	\$ 9,610	11.4%
Total Net Taxes - Subtotal	\$ 2,940,683	\$ 2,369,934	\$ 570,749	24.08%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 14,731	\$ 10,126	\$ 4,605	45.5%
Other Interest, Fees & Sales (Note 2)	\$ 27,131	\$ 19,621	\$ 7,510	38.3%
Total State General Fund Receipts	\$ 2,982,545	\$ 2,399,681	\$ 582,864	24.3%

State General Fund Receipts	Year-to-Date			
	<u>FY 2022</u>	<u>FY 2021</u>	<u>\$ Change</u>	<u>% Change</u>
Net Tax Revenues:				
Income Tax - Individual	\$ 7,670,163	\$ 6,703,100	\$ 967,063	14.4%
Income Tax - Corporate	\$ 949,477	\$ 703,064	\$ 246,413	35.0%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 7,973,883	\$ 6,741,420	\$ 1,232,463	18.3%
Local Distribution (Note 1)	\$ (3,914,567)	\$ (3,524,870)	\$ (389,697)	-11.1%
Adjustments \ Refunds	\$ (35,361)	\$ (52,512)	\$ 17,152	32.7%
Net Sales and Use Tax - General	\$ 4,023,955	\$ 3,164,038	\$ 859,918	27.2%
Motor Fuel Taxes	\$ 1,013,519	\$ 925,998	\$ 87,521	9.5%
Tobacco Taxes	\$ 123,196	\$ 122,890	\$ 306	0.2%
Alcoholic Beverages Tax	\$ 117,132	\$ 114,980	\$ 2,152	1.9%
Property Tax	\$ 1,196	\$ 1,198	\$ (3)	-0.2%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 8,715	\$ 7,235	\$ 1,480	20.5%
Tag, Title and Fees	\$ 193,871	\$ 188,828	\$ 5,044	2.7%
Title Ad Valorem Tax	\$ 395,623	\$ 345,100	\$ 50,523	14.6%
Motor Vehicle Subtotal	\$ 598,209	\$ 541,163	\$ 57,047	10.5%
Total Net Taxes - Subtotal	\$ 14,496,847	\$ 12,276,431	\$ 2,220,416	18.1%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 95,993	\$ 64,534	\$ 31,460	48.7%
Other Interest, Fees & Sales (Note 2)	\$ 260,475	\$ 232,354	\$ 28,121	12.1%
Total State General Fund Receipts	\$ 14,853,316	\$ 12,573,319	\$ 2,279,997	18.1%

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.