

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

State General Fund Receipts	For the Month Ended		\$ Change	% Change
	May 2023	May 2022		
Net Tax Revenues:				
Income Tax - Individual	\$ 1,269,346	\$ 1,656,371	\$ (387,025)	-23.4%
Income Tax - Corporate	\$ 109,235	\$ 78,786	\$ 30,449	38.6%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 1,473,859	\$ 1,441,775	\$ 32,084	2.2%
Local Distribution (Note 1)	\$ (725,339)	\$ (711,728)	\$ (13,611)	-1.9%
Adjustments \ Refunds	\$ (5,777)	\$ (2,984)	\$ (2,793)	-93.6%
Net Sales and Use Tax - General	\$ 742,743	\$ 727,063	\$ 15,680	2.2%
Motor Fuel Taxes	\$ 181,362	\$ 1,198	\$ 180,164	N/M
Tobacco Taxes	\$ 19,755	\$ 20,159	\$ (404)	-2.0%
Alcoholic Beverages Tax	\$ 17,498	\$ 18,537	\$ (1,038)	-5.6%
Property Tax	\$ 1	\$ 4	\$ (2)	-65.6%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 2,505	\$ 1,902	\$ 604	31.7%
Tag, Title and Fees	\$ 32,979	\$ 33,375	\$ (396)	-1.2%
Title Ad Valorem Tax	\$ 66,836	\$ 69,166	\$ (2,330)	-3.4%
Motor Vehicle Subtotal	\$ 102,321	\$ 104,443	\$ (2,122)	-2.0%
Total Net Taxes - Subtotal	\$ 2,442,261	\$ 2,606,560	\$ (164,299)	-6.3%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 17,682	\$ 17,348	\$ 334	1.9%
Other Interest, Fees & Sales (Note 2)	\$ 33,489	\$ 75,258	\$ (41,769)	-55.5%
Total State General Fund Receipts	\$ 2,493,432	\$ 2,699,166	\$ (205,734)	-7.6%

State General Fund Receipts	Year-to-Date		\$ Change	% Change
	FY 2023	FY 2022		
Net Tax Revenues:				
Income Tax - Individual	\$ 15,680,192	\$ 16,812,267	\$ (1,132,075)	-6.7%
Income Tax - Corporate	\$ 3,398,650	\$ 2,030,235	\$ 1,368,415	67.4%
Sales and Use Tax - General:				
Sales and Use Tax - Gross	\$ 16,419,400	\$ 15,024,170	\$ 1,395,230	9.3%
Local Distribution (Note 1)	\$ (8,066,528)	\$ (7,370,152)	\$ (696,376)	-9.4%
Adjustments \ Refunds	\$ (87,846)	\$ (56,187)	\$ (31,658)	-56.3%
Net Sales and Use Tax - General	\$ 8,265,027	\$ 7,597,831	\$ 667,196	8.8%
Motor Fuel Taxes	\$ 645,734	\$ 1,601,792	\$ (956,059)	-59.7%
Tobacco Taxes	\$ 213,486	\$ 217,950	\$ (4,464)	-2.0%
Alcoholic Beverages Tax	\$ 206,432	\$ 208,760	\$ (2,328)	-1.1%
Property Tax	\$ 1,213	\$ 1,435	\$ (223)	-15.5%
Motor Vehicle Revenues:				
Highway Impact Fees	\$ 26,179	\$ 21,472	\$ 4,708	21.9%
Tag, Title and Fees	\$ 373,392	\$ 372,913	\$ 479	0.1%
Title Ad Valorem Tax	\$ 756,404	\$ 728,514	\$ 27,890	3.8%
Motor Vehicle Subtotal	\$ 1,155,976	\$ 1,122,898	\$ 33,077	2.9%
Total Net Taxes - Subtotal	\$ 29,566,710	\$ 29,593,169	\$ (26,460)	-0.1%
Interest, Fees and Sales:				
Hotel \ Motel Fees	\$ 182,909	\$ 171,931	\$ 10,977	6.4%
Other Interest, Fees & Sales (Note 2)	\$ 538,381	\$ 471,714	\$ 66,668	14.1%
Total State General Fund Receipts	\$ 30,288,000	\$ 30,236,814	\$ 51,185	0.2%

Footnotes:

- 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).
- "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.