

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

State General Fund Receipts	For the Month Ended			
	September 2024	September 2023	\$ Change	% Change
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 1,439,800	\$ 1,389,578	\$ 50,222	3.6%
Income Tax - Corporate	\$ 597,525	\$ 687,477	\$ (89,952)	-13.1%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,548,252	\$ 1,512,211	\$ 36,041	2.4%
Local Distribution (Note 1)	\$ (773,679)	\$ (682,314)	\$ (91,365)	-13.4%
Adjustments \ Refunds	\$ (6,880)	\$ (9,734)	\$ 2,854	29.3%
Net Sales and Use Tax - General	\$ 767,693	\$ 820,164	\$ (52,471)	-6.4%
Motor Fuel Taxes	\$ 200,114	\$ 193,399	\$ 6,715	3.5%
Tobacco Taxes	\$ 18,986	\$ 21,531	\$ (2,545)	-11.8%
Alcoholic Beverages Tax	\$ 18,772	\$ 20,229	\$ (1,457)	-7.2%
Property Tax	\$ 129	\$ 45	\$ 84	187.0%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 2,677	\$ 2,219	\$ 459	20.7%
Tag, Title and Fees	\$ 31,376	\$ 31,167	\$ 209	0.7%
Title Ad Valorem Tax	\$ 78,363	\$ 80,935	\$ (2,573)	-3.2%
Motor Vehicle Subtotal	\$ 112,416	\$ 114,321	\$ (1,906)	-1.7%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 3,155,434</b>	<b>\$ 3,246,744</b>	<b>\$ (91,309)</b>	<b>-2.8%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 16,835	\$ 16,481	\$ 354	2.1%
Other Interest, Fees & Sales (Note 2)	\$ 33,702	\$ 33,926	\$ (224)	-0.7%
<b>Total State General Fund Receipts</b>	<b>\$ 3,205,972</b>	<b>\$ 3,297,150</b>	<b>\$ (91,179)</b>	<b>-2.8%</b>

State General Fund Receipts	FY 2025			
	FY 2025	FY 2024	\$ Change	% Change
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 3,836,751	\$ 3,906,154	\$ (69,403)	-1.8%
Income Tax - Corporate	\$ 765,688	\$ 782,097	\$ (16,409)	-2.1%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 4,720,341	\$ 4,558,298	\$ 162,042	3.6%
Local Distribution (Note 1)	\$ (2,362,193)	\$ (2,246,094)	\$ (116,099)	-5.2%
Adjustments \ Refunds	\$ (21,922)	\$ (57,501)	\$ 35,579	61.9%
Net Sales and Use Tax - General	\$ 2,336,225	\$ 2,254,703	\$ 81,522	3.6%
Motor Fuel Taxes	\$ 584,635	\$ 558,802	\$ 25,833	4.6%
Tobacco Taxes	\$ 55,017	\$ 59,852	\$ (4,834)	-8.1%
Alcoholic Beverages Tax	\$ 55,926	\$ 58,197	\$ (2,271)	-3.9%
Property Tax	\$ 155	\$ 1,014	\$ (859)	-84.7%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 8,780	\$ 6,836	\$ 1,944	28.4%
Tag, Title and Fees	\$ 97,833	\$ 101,527	\$ (3,694)	-3.6%
Title Ad Valorem Tax	\$ 219,183	\$ 215,273	\$ 3,910	1.8%
Motor Vehicle Subtotal	\$ 325,795	\$ 323,636	\$ 2,160	0.7%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 7,960,194</b>	<b>\$ 7,944,454</b>	<b>\$ 15,739</b>	<b>0.2%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 54,083	\$ 52,088	\$ 1,995	3.8%
Other Interest, Fees & Sales (Note 2)	\$ 93,692	\$ 81,969	\$ 11,723	14.3%
<b>Total State General Fund Receipts</b>	<b>\$ 8,107,969</b>	<b>\$ 8,078,511</b>	<b>\$ 29,458</b>	<b>0.4%</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.