

**GEORGIA DEPARTMENT OF REVENUE**

**Comparative Summary of Net Revenue Collections**

(unaudited - 000's)

	<u>For the Month Ended</u>			
	<u>September 2010</u>	<u>September 2011</u>	<u>\$ Change</u>	<u>% Change</u>
	<u>(FY 2011)</u>	<u>(FY 2012)</u>		
<b>Tax Revenues:</b>				
Income Tax - Individual:	\$ 791,680	\$ 811,915	\$ 20,235	2.6%
Sales and Use Tax - General: (Footnote 1)				
Sales and Use Tax - Gross	\$ 793,340	\$ 843,866	\$ 50,526	6.4%
Local Sales Tax Distribution	\$ (376,973)	\$ (395,206)	\$ (18,233)	-4.8%
Sales Tax Adjustments/Refunds	\$ (4,348)	\$ (7,589)	\$ (3,241)	-74.5%
Net Sales and Use Tax - General	\$ 412,019	\$ 441,071	\$ 29,052	7.1%
Motor Fuel Taxes:				
Prepaid Motor Fuel Tax	\$ 42,512	\$ 48,303	\$ 5,791	13.6%
Motor Fuel Excise Tax	\$ 40,117	\$ 34,705	\$ (5,411)	-13.5%
Total Motor Fuel Taxes	\$ 82,628	\$ 83,008	\$ 380	0.5%
Income Tax - Corporate	\$ 108,067	\$ 133,266	\$ 25,199	23.3%
Tobacco Taxes	\$ 19,179	\$ 21,028	\$ 1,849	9.6%
Alcohol Beverages Tax	\$ 13,724	\$ 11,688	\$ (2,036)	-14.8%
Estate Tax	\$ -	\$ -	\$ -	0.0%
Property Tax	\$ 1,784	\$ 1,117	\$ (667)	-37.4%
Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$ 25,842	\$ 24,902	\$ (939)	-3.6%
<b>Total Tax Revenues</b>	<b>\$ 1,454,924</b>	<b>\$ 1,527,996</b>	<b>\$ 73,072</b>	<b>5.0%</b>
<b>Other Revenues:</b>				
Other Fees & Taxes (Footnote 3)	\$ (5,111)	\$ 2,427	\$ 7,539	-147.5%
<b>Total Taxes and Other Revenues</b>	<b>\$ 1,449,813</b>	<b>\$ 1,530,423</b>	<b>\$ 80,611</b>	<b>5.6%</b>

	<u>Year-to-Date</u>			
	<u>GENERAL FUND</u>		<u>\$ Change</u>	<u>% Change</u>
	<u>FY 2011</u>	<u>FY 2012</u>		
<b>Tax Revenues:</b>				
Income Tax - Individual	\$ 1,951,322	\$ 2,175,766	\$ 224,444	11.5%
Sales and Use Tax - General: (Footnote 1)				
Sales and Use Tax - Gross	\$ 2,406,948	\$ 2,537,552	\$ 130,604	5.4%
Local Sales Tax Distribution	\$ (1,111,047)	\$ (1,187,104)	\$ (76,057)	-6.8%
Sales Tax Adjustments/Refunds	\$ (13,422)	\$ (29,515)	\$ (16,093)	-119.9%
Net Sales and Use Tax - General	\$ 1,282,480	\$ 1,320,933	\$ 38,453	3.0%
Motor Fuel Taxes:				
Prepaid Motor Fuel Tax	\$ 124,031	\$ 147,091	\$ 23,060	18.6%
Motor Fuel Excise Tax	\$ 120,402	\$ 108,036	\$ (12,366)	-10.3%
Total Motor Fuel Taxes	\$ 244,433	\$ 255,128	\$ 10,694	4.4%
Income Tax - Corporate	\$ 116,586	\$ 97,296	\$ (19,289)	-16.5%
Tobacco Taxes	\$ 47,166	\$ 58,681	\$ 11,515	24.4%
Alcohol Beverages Tax	\$ 43,515	\$ 36,258	\$ (7,257)	-16.7%
Estate Tax	\$ -	\$ -	\$ -	0.0%
Property Tax	\$ 4,131	\$ 2,608	\$ (1,524)	-36.9%
Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$ 76,644	\$ 78,943	\$ 2,299	3.0%
<b>Total Tax Revenues</b>	<b>\$ 3,766,277</b>	<b>\$ 4,025,613</b>	<b>\$ 259,336</b>	<b>6.9%</b>
<b>Other Revenues:</b>				
Other Fees & Taxes (Footnote 3)	\$ 16,647	\$ 29,571	\$ 12,924	77.6%
<b>Total Taxes and Other Revenues</b>	<b>\$ 3,782,924</b>	<b>\$ 4,055,184</b>	<b>\$ 272,260</b>	<b>7.2%</b>

**Footnotes:**

- As of FY2009, the Local Sales Tax Distribution changed to reflect exact cash distributions for the current month based upon total sales tax collections.
- The Motor Vehicle Division began collecting Automobile Sales Tax in January of 2006. An adjustment is made each month to re-classify Auto Sales Tax collected from Motor Vehicle Fees into "Other Fees and Taxes" until the Sales Tax is subsequently deposited and reclassified as General Sales & Use Tax in the next month.
- "Other Fees & Taxes" includes taxes and fees that have been deposited in the bank, but for which the returns have not been processed. The undistributed amounts are then reclassified (as returns are processed) to the proper respective accounts. "Other Fees" also includes Unclaimed Property collections.