

**GEORGIA DEPARTMENT OF REVENUE**

**Comparative Net Revenue Collections**

(unaudited - 000's)

	For the Month Ended		\$ Change	% Change
	September 2007 (FY 2008)	September 2008 (FY 2009)		
<b>Tax Revenues:(Footnote 4)</b>				
Income Tax - Individual:	\$ 842,100	\$ 874,549	\$ 32,449	3.9%
<b>Sales and Use Tax - General: (Footnote 1)</b>				
Sales and Use Tax - Gross	\$ 834,996	\$ 851,459	\$ 16,463	2.0%
Local Sales Tax Distribution	\$ (426,310)	\$ (401,021)	\$ 25,289	5.9%
Sales Tax Refunds/Adjustments	\$ (5,784)	\$ (4,903)	\$ 881	15.2%
<b>Net Sales and Use Tax - General</b>	<b>\$ 402,902</b>	<b>\$ 445,535</b>	<b>\$ 42,633</b>	<b>10.6%</b>
<b>Motor Fuel Taxes:</b>				
Pre Paid Motor Fuel Sales Tax	\$ 46,738	\$ 46,931	\$ 193	0.4%
Motor Fuel Excise Tax	\$ 39,844	\$ 38,577	\$ (1,267)	-3.2%
<b>Total Motor Fuel Taxes</b>	<b>\$ 86,582</b>	<b>\$ 85,508</b>	<b>\$ (1,074)</b>	<b>-1.2%</b>
Income Tax - Corporate	\$ 160,089	\$ 161,127	\$ 1,038	0.6%
Tobacco Taxes	\$ 22,925	\$ 19,831	\$ (3,094)	-13.5%
Alcohol Beverages Tax	\$ 14,711	\$ 14,494	\$ (217)	-1.5%
Estate Tax	\$ -	\$ -	\$ -	0.0%
Property Tax	\$ 3,692	\$ 3,131	\$ (561)	-15.2%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ 21,833	\$ 23,992	\$ 2,159	9.9%
<b>Total Tax Revenues</b>	<b>\$ 1,554,834</b>	<b>\$ 1,628,167</b>	<b>\$ 73,333</b>	<b>4.7%</b>
<b>Other Revenues:</b>				
Other Fees and Sales (Footnote 2)	\$ 6,915	\$ 4,167	\$ (2,748)	-39.7%
<b>Total Taxes/Other Revenues</b>	<b>\$ 1,561,749</b>	<b>\$ 1,632,334</b>	<b>\$ 70,585</b>	<b>4.5%</b>

	Year-to-date		\$ Change	% Change
	FY 2008	FY 2009		
<b>GENERAL FUND</b>				
<b>Tax Revenues:</b>				
Income Tax - Individual	\$ 2,135,291	\$ 2,083,168	\$ (52,123)	-2.4%
<b>Sales and Use Tax - General: (Footnote 1)</b>				
Sales and Use Tax - Gross	\$ 2,682,366	\$ 2,681,763	\$ (603)	0.0%
Local Sales Tax Distribution	\$ (1,214,934)	\$ (1,268,514)	\$ (53,580)	-4.4%
Sales Tax Refunds/Adjustments	\$ (24,283)	\$ (15,473)	\$ 8,810	36.3%
<b>Net Sales and Use Tax - General</b>	<b>\$ 1,443,149</b>	<b>\$ 1,397,776</b>	<b>\$ (45,373)</b>	<b>-3.1%</b>
<b>Motor Fuel Taxes:</b>				
Pre Paid Motor Fuel Sales Tax	\$ 132,216	\$ 130,084	\$ (2,132)	-1.6%
Motor Fuel Excise Tax	\$ 121,178	\$ 110,607	\$ (10,571)	-8.7%
<b>Total Motor Fuel Taxes</b>	<b>\$ 253,394</b>	<b>\$ 240,691</b>	<b>\$ (12,703)</b>	<b>-5.0%</b>
Income Tax - Corporate	\$ 204,963	\$ 191,016	\$ (13,947)	-6.8%
Tobacco Taxes	\$ 52,470	\$ 48,978	\$ (3,492)	-6.7%
Alcohol Beverages Tax	\$ 43,577	\$ 43,876	\$ 299	0.7%
Estate Tax	\$ 12	\$ -	\$ (12)	-100.0%
Property Tax	\$ 7,101	\$ 5,932	\$ (1,169)	-16.5%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ 70,591	\$ 72,850	\$ 2,259	3.2%
<b>Total Tax Revenues</b>	<b>\$ 4,210,548</b>	<b>\$ 4,084,287</b>	<b>\$ (126,261)</b>	<b>-3.0%</b>
<b>Other Revenues:</b>				
Other Fees and Sales (Footnote 2)	\$ 4,672	\$ 20,969	\$ 16,297	348.8%
<b>Total Taxes/Other Revenues</b>	<b>\$ 4,215,220</b>	<b>\$ 4,105,256</b>	<b>\$ (109,964)</b>	<b>-2.6%</b>

**Footnotes:**

- As of FY2009, the local sales tax distribution is changed to reflect exact cash distributions for the current month based upon total sales tax collections.
- Other Fees and Sales include taxes and fees that have been deposited in the bank, but the returns have not been processed. The undistributed amounts, as processed, are reclassified to the proper accounts. It also includes unclaimed property collections.
- The Motor Vehicle Division began collecting Auto Sales Tax funds in January 2006. An adjustment was made to reclassify Sales Tax collections from Motor Vehicle to Other Fees and Sales, to reflect the transaction in June FY 2008. Revenue is then reclassified to Sales Tax in the following month.
- The state's financial system was upgraded and unavailable for several days at close of business on August 28th. All Revenue collected and refunds issued on August 28th and August 29th were manually added to August Revenue collections total. However, there are still reclassifications of revenue from Other Sales and Fees to Motor Fuel that were not entered during August. These entries will be a part of September 2008 month end close.