

GEORGIA DEPARTMENT OF REVENUE

Comparative Net Revenue Collections

(unaudited - 000's)

	For the Month Ended			
	March 2008	March 2009	\$ Change	% Change
	(FY 2008)	(FY 2009)		
Tax Revenues:				
Income Tax - Individual:	\$ 435,903	\$ 354,061	\$ (81,842)	-18.8%
Sales and Use Tax - General: (Footnote 1)				
Sales and Use Tax - Gross	\$ 837,491	\$ 716,829	\$ (120,662)	-14.4%
Local Sales Tax Distribution	\$ (408,078)	\$ (312,945)	\$ 95,133	23.3%
Sales Tax Refunds/Adjustments	\$ (2,827)	\$ (2,328)	\$ 499	17.7%
Net Sales and Use Tax - General	\$ 426,586	\$ 401,556	\$ (25,030)	-5.9%
Motor Fuel Taxes:				
Pre Paid Motor Fuel Sales Tax	\$ 44,880	\$ 23,974	\$ (20,906)	-46.6%
Motor Fuel Excise Tax	\$ 37,044	\$ 34,502	\$ (2,542)	-6.9%
Total Motor Fuel Taxes	\$ 81,924	\$ 58,476	\$ (23,448)	-28.6%
Income Tax - Corporate	\$ 157,810	\$ 120,622	\$ (37,188)	-23.6%
Tobacco Taxes	\$ 17,759	\$ 17,221	\$ (538)	-3.0%
Alcohol Beverages Tax	\$ 11,614	\$ 12,538	\$ 924	8.0%
Estate Tax	\$ -	\$ 23	\$ 23	100.0%
Property Tax	\$ 3,565	\$ 3,185	\$ (380)	-10.7%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ 26,252	\$ 25,276	\$ (976)	-3.7%
Total Tax Revenues	\$ 1,161,413	\$ 992,958	\$ (168,455)	-14.5%
Other Revenues:				
Other Fees and Sales (Footnote 2)	\$ (6,326)	\$ (4,972)	\$ 1,354	21.4%
Total Taxes/Other Revenues	\$ 1,155,087	\$ 987,986	\$ (167,101)	-14.5%

	Year-to-date			
	GENERAL FUND		\$ Change	% Change
	FY 2008	FY 2009		
Tax Revenues:				
Income Tax - Individual	\$ 6,228,208	\$ 5,682,662	\$ (545,546)	-8.8%
Sales and Use Tax - General: (Footnote 1)				
Sales and Use Tax - Gross	\$ 8,036,423	\$ 7,533,650	\$ (502,773)	-6.3%
Local Sales Tax Distribution	\$ (3,641,561)	\$ (3,435,967)	\$ 205,594	5.6%
Sales Tax Refunds/Adjustments	\$ (59,124)	\$ (36,209)	\$ 22,915	38.8%
Net Sales and Use Tax - General	\$ 4,335,738	\$ 4,061,474	\$ (274,264)	-6.3%
Motor Fuel Taxes:				
Pre Paid Motor Fuel Sales Tax	\$ 398,354	\$ 348,773	\$ (49,581)	-12.4%
Motor Fuel Excise Tax	\$ 353,839	\$ 325,962	\$ (27,877)	-7.9%
Total Motor Fuel Taxes	\$ 752,193	\$ 674,735	\$ (77,458)	-10.3%
Income Tax - Corporate	\$ 642,992	\$ 481,665	\$ (161,327)	-25.1%
Tobacco Taxes	\$ 167,714	\$ 163,166	\$ (4,548)	-2.7%
Alcohol Beverages Tax	\$ 122,590	\$ 124,653	\$ 2,063	1.7%
Estate Tax	\$ 12	\$ 73	\$ 61	508.3%
Property Tax	\$ 75,715	\$ 76,065	\$ 350	0.5%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ 230,401	\$ 215,556	\$ (14,845)	-6.4%
Total Tax Revenues	\$ 12,555,563	\$ 11,480,049	\$ (1,075,514)	-8.6%
Other Revenues:				
Other Fees and Sales (Footnote 2)	\$ 40,345	\$ 113,457	\$ 73,112	181.2%
Total Taxes/Other Revenues	\$ 12,595,908	\$ 11,593,506	\$ (1,002,402)	-8.0%

Footnotes:

1. As of FY2009, the local sales tax distribution changed to reflect exact cash distributions for the current month based upon total sales tax collections.
2. 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.
3. 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.