

GEORGIA DEPARTMENT OF REVENUE

Comparative Net Revenue Collections

(unaudited - 000's)

	For the Month Ended			
	August 2009 (FY 2010)	August 2010 (FY 2011)	\$ Change	% Change
Tax Revenues:				
Income Tax - Individual:	\$ 505,941	\$ 628,058	\$ 122,117	24.1%
Sales and Use Tax - General: (Footnote 1)				
Sales and Use Tax - Gross	\$ 776,303	\$ 802,057	\$ 25,754	3.3%
Local Sales Tax Distribution	\$ (370,263)	\$ (373,726)	\$ (3,463)	-0.9%
Sales Tax Refunds/Adjustments	\$ (3,105)	\$ (5,881)	\$ (2,776)	-89.4%
Net Sales and Use Tax - General	\$ 402,935	\$ 422,450	\$ 19,515	4.8%
Motor Fuel Taxes:				
Pre Paid Motor Fuel Sales Tax	\$ 29,325	\$ 42,209	\$ 12,884	43.9%
Motor Fuel Excise Tax	\$ 36,462	\$ 38,204	\$ 1,742	4.8%
Total Motor Fuel Taxes	\$ 65,787	\$ 80,413	\$ 14,626	22.2%
Income Tax - Corporate	\$ 17,193	\$ (9,888)	\$ (27,081)	-157.5%
Tobacco Taxes	\$ 16,698	\$ 18,774	\$ 2,076	12.4%
Alcohol Beverages Tax	\$ 14,285	\$ 13,569	\$ (716)	-5.0%
Estate Tax	\$ -	\$ -	\$ -	0.0%
Property Tax	\$ 1,279	\$ 1,136	\$ (143)	-11.2%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ 23,907	\$ 25,743	\$ 1,836	7.7%
Total Tax Revenues	\$ 1,048,025	\$ 1,180,255	\$ 132,230	12.6%
Other Revenues:				
Other Fees and Sales (Footnote 2)	\$ 4,441	\$ 5,594	\$ 1,153	26.0%
Total Taxes/Other Revenues	\$ 1,052,466	\$ 1,185,849	\$ 133,383	12.7%

	Year-to-date		\$ Change	% Change
	FY 2010	FY 2011		
<u>GENERAL FUND</u>				
Tax Revenues:				
Income Tax - Individual	\$ 1,027,965	\$ 1,168,666	\$ 140,701	13.7%
Sales and Use Tax - General: (Footnote 1)				
Sales and Use Tax - Gross	\$ 1,571,233	\$ 1,620,592	\$ 49,359	3.1%
Local Sales Tax Distribution	\$ (713,191)	\$ (734,074)	\$ (20,883)	-2.9%
Sales Tax Refunds/Adjustments	\$ (10,934)	\$ (9,073)	\$ 1,861	17.0%
Net Sales and Use Tax - General	\$ 847,108	\$ 877,445	\$ 30,337	3.6%
Motor Fuel Taxes:				
Pre Paid Motor Fuel Sales Tax	\$ 56,028	\$ 81,519	\$ 25,491	45.5%
Motor Fuel Excise Tax	\$ 74,992	\$ 80,288	\$ 5,296	7.1%
Total Motor Fuel Taxes	\$ 131,020	\$ 161,807	\$ 30,787	23.5%
Income Tax - Corporate	\$ 31,024	\$ 9,498	\$ (21,526)	-69.4%
Tobacco Taxes	\$ 29,163	\$ 27,994	\$ (1,169)	-4.0%
Alcohol Beverages Tax	\$ 30,673	\$ 29,795	\$ (878)	-2.9%
Estate Tax	\$ -	\$ -	\$ -	0.0%
Property Tax	\$ 3,861	\$ 2,348	\$ (1,513)	-39.2%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ 46,512	\$ 50,802	\$ 4,290	9.2%
Total Tax Revenues	\$ 2,147,326	\$ 2,328,355	\$ 181,029	8.4%
Other Revenues:				
Other Fees and Sales (Footnote 2)	\$ 1,378	\$ 4,754	\$ 3,376	245.0%
Total Taxes/Other Revenues	\$ 2,148,704	\$ 2,333,109	\$ 184,405	8.6%

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 August FY2011. Revenue is then reclassified to Sales Tax in the following month.