## GEORGIA DEPARTMENT OF REVENUE

## **Preliminary Comparative Net Revenue Collections**

(unaudited - 000's)

	For the Month Ended						
	July 2007		July 2008		\$	70	
		Y 2008)		Y 2009)	C	hange	Chang
Tax Revenues:					_		
Income Tax - Individual:	\$	609,285	\$	569,758	\$	(39,527)	-6.5%
Sales and Use Tax - General: (Footnote 1)							
Sales and Use Tax - Gross	\$	946,100	\$	942,359	\$	(3,741)	-0.4%
Local Sales Tax Distribution	\$	(422,806)	\$	(445,430)		(22,624)	-5.4%
Sales Tax Refunds/Adjustments	\$	(4,074)	\$	(5,197)		(1,123)	-27.6%
Net Sales and Use Tax - General	\$	519,220	\$	491,732		(27,488)	-5.3%
Motor Fuel Taxes:							
Pre Paid Motor Fuel Sales Tax	\$	39,431	\$	42,927	\$	3,496	8.9%
Motor Fuel Excise Tax	\$	40,218	\$	36,554	\$	(3,664)	-9.1%
Total Motor Fuel Taxes	\$	79,649	\$	79,481	\$	(168)	-0.2%
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Income Tax - Corporate	\$	33,099	\$	12,526		(20,573)	-62.2%
Tobacco Taxes Alcohol Beverages Tax	\$ \$	10,550 15,518	\$ \$	9,984 15,338	\$ \$	(566) (180)	-5.4% -1.2%
Estate Tax	\$	13,510	\$	-	\$	(12)	-100.0%
Property Tax	\$	1,719	\$	1,266	\$	(453)	-26.4%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$	21,036	\$	25,951	\$	4,915	23.4%
Total Tax Revenues	\$	1,290,088	\$	1,206,036	\$	(84,052)	-6.5%
Other Revenues:							
Other Fees and Sales (Footnote 2)	\$	9,594	\$	7,255	\$	(2,339)	-24.4%
Total Taxes/Other Revenues	\$	1,299,682	\$	1,213,291	\$	(86,391)	-6.6%
Total Taxes, other revenues	Ψ	1,2>>,002	Ψ	1,213,271	Ψ	(00,371)	0.070
		Year-te	ate		\$	%	
GENERAL FUND	F	FY 2008	F	Y 2009	C	hange	Change
Tax Revenues:							
Income Tax - Individual	\$	609,285	\$	569,758	\$	(39,527)	-6.5%
Sales and Use Tax - General: (Footnote 1)							
Sales and Use Tax - Gross	\$	946,100	\$	942,359	\$	(3,741)	-0.4%
Sales and Use Tax - Gross Local Sales Tax Distribution	\$ \$	946,100 (422,806)	\$ \$	942,359 (445,430)		(3,741) (22,624)	-0.4% -5.4%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments	\$ \$	(422,806) (4,074)	\$ \$	(445,430) (5,197)	\$ \$	(22,624) (1,123)	-5.4% -27.6%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General	\$	(422,806)	\$	(445,430)	\$ \$	(22,624)	-5.4%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes:	\$ \$ \$	(422,806) (4,074) 519,220	\$ \$	(445,430) (5,197) 491,732	\$ \$	(22,624) (1,123) (27,488)	-5.4% -27.6% -5.3%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General	\$ \$ \$	(422,806) (4,074) 519,220 39,431	\$ \$ \$	(445,430) (5,197) 491,732 42,927	\$ \$ \$	(22,624) (1,123) (27,488) 3,496	-5.4% -27.6% -5.3% 8.9%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax	\$ \$ \$	(422,806) (4,074) 519,220	\$ \$	(445,430) (5,197) 491,732	\$ \$	(22,624) (1,123) (27,488)	-5.4% -27.6% -5.3%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes	\$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218 79,649	\$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554 79,481	\$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664) (168)	-5.4% -27.6% -5.3% 8.9% -9.1% -0.2%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax	\$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218	\$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554	\$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664)	-5.4% -27.6% -5.3% 8.9% -9.1%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate	\$ \$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218 79,649 33,099	\$ \$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554 79,481 12,526	\$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664) (168) (20,573)	-5.4% -27.6% -5.3% -8.9% -9.1% -0.2% -62.2%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax	\$ \$ \$ \$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218 79,649 33,099 10,550 15,518 12	\$ \$ \$ \$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554 79,481 12,526 9,984 15,338	\$ \$ \$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664) (168) (20,573) (566) (180) (12)	-5.4% -27.6% -5.3% 8.9% -9.1% -0.2% -62.2% -5.4% -1.2% -100.0%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218 79,649 33,099 10,550 15,518 12 1,719	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554 79,481 12,526 9,984 15,338 - 1,266	\$ \$ \$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664) (168) (20,573) (566) (180) (12) (453)	-5.4% -27.6% -5.3% 8.9% -9.1% -0.2% -62.2% -5.4% -1.2% -100.0% -26.4%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218 79,649 33,099 10,550 15,518 12 1,719 21,036	\$ \$ \$ \$ \$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554 79,481 12,526 9,984 15,338 - 1,266 25,951	\$ \$ \$ \$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664) (168) (20,573) (566) (180) (12) (453) 4,915	-5.4% -27.6% -5.3% 8.9% -9.1% -0.2% -62.2% -5.4% -1.2% -100.0% -26.4% 23.4%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218 79,649 33,099 10,550 15,518 12 1,719	\$ \$ \$ \$ \$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554 79,481 12,526 9,984 15,338 - 1,266	\$ \$ \$ \$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664) (168) (20,573) (566) (180) (12) (453)	-5.4% -27.6% -5.3% 8.9% -9.1% -0.2% -62.2% -5.4% -1.2% -100.0% -26.4%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 3) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218 79,649 33,099 10,550 15,518 12 1,719 21,036	\$ \$ \$ \$ \$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554 79,481 12,526 9,984 15,338 - 1,266 25,951	\$ \$ \$ \$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664) (168) (20,573) (566) (180) (12) (453) 4,915	-5.4% -27.6% -5.3% 8.9% -9.1% -0.2% -62.2% -5.4% -1.2% -100.0% -26.4% 23.4%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218 79,649 33,099 10,550 15,518 12 1,719 21,036	\$ \$ \$ \$ \$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554 79,481 12,526 9,984 15,338 - 1,266 25,951	\$ \$ \$ \$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664) (168) (20,573) (566) (180) (12) (453) 4,915	-5.4% -27.6% -5.3% 8.9% -9.1% -0.2% -62.2% -5.4% -1.2% -100.0% -26.4% 23.4%
Local Sales Tax Distribution Sales Tax Refunds/Adjustments Net Sales and Use Tax - General Motor Fuel Taxes: Pre Paid Motor Fuel Sales Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 3) Total Tax Revenues  Other Revenues:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(422,806) (4,074) 519,220 39,431 40,218 79,649 33,099 10,550 15,518 12 1,719 21,036 1,290,088	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(445,430) (5,197) 491,732 42,927 36,554 79,481 12,526 9,984 15,338 - 1,266 25,951 1,206,036	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(22,624) (1,123) (27,488) 3,496 (3,664) (168) (20,573) (566) (180) (12) (453) 4,915 (84,052)	-5.4% -27.6% -5.3% 8.9% -9.1% -0.2% -62.2% -5.4% -1.2% -100.0% -26.4% 23.4% -6.5%

## **Footnotes:**

- 1. 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
- 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.