

# GEORGIA DEPARTMENT OF REVENUE

## Comparative Net Revenue Collections

(unaudited - 000's)

	For the Month Ended			
	December 2008	December 2009	\$ Change	% Change
	(FY 2009)	(FY 2010)		
<b>Tax Revenues:</b>				
Income Tax - Individual:	\$ 748,111	\$ 795,435	\$ 47,324	6.3%
<b>Sales and Use Tax - General: (Footnote 1)</b>				
Sales and Use Tax - Gross	\$ 790,102	\$ 708,268	\$ (81,834)	-10.4%
Local Sales Tax Distribution (Footnote 2)	\$ (352,674)	\$ (359,539)	\$ (6,865)	-1.9%
Sales Tax Refunds/Adjustments	\$ (2,172)	\$ (1,285)	\$ 887	40.8%
Net Sales and Use Tax - General	\$ 435,256	\$ 347,444	\$ (87,812)	-20.2%
<b>Motor Fuel Taxes:</b>				
Pre Paid Motor Fuel Sales Tax	\$ 41,736	\$ 29,828	\$ (11,908)	-28.5%
Motor Fuel Excise Tax	\$ 34,314	\$ 34,421	\$ 107	0.3%
Total Motor Fuel Taxes	\$ 76,050	\$ 64,249	\$ (11,801)	-15.5%
Income Tax - Corporate	\$ 134,147	\$ 103,215	\$ (30,932)	-23.1%
Tobacco Taxes	\$ 20,147	\$ 19,974	\$ (173)	-0.9%
Alcohol Beverages Tax	\$ 13,324	\$ 13,007	\$ (317)	-2.4%
Estate Tax	\$ 50	\$ -	\$ (50)	0.0%
Property Tax	\$ 25,983	\$ 28,729	\$ 2,746	10.6%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ 20,636	\$ 23,272	\$ 2,636	12.8%
<b>Total Tax Revenues</b>	<b>\$ 1,473,704</b>	<b>\$ 1,395,325</b>	<b>\$ (78,379)</b>	<b>-5.3%</b>
<b>Other Revenues:</b>				
Other Fees and Sales (Footnote 4)	\$ 15,444	\$ 6,856	\$ (8,588)	-55.6%
<b>Total Taxes/Other Revenues</b>	<b>\$ 1,489,148</b>	<b>\$ 1,402,181</b>	<b>\$ (86,967)</b>	<b>-5.8%</b>

	Year-to-date		\$ Change	% Change
	FY 2009	FY 2010		
<b>GENERAL FUND</b>				
<b>Tax Revenues:</b>				
Income Tax - Individual:	\$ 4,300,242	\$ 3,806,368	\$ (493,874)	-11.5%
<b>Sales and Use Tax - General: (Footnote 1)</b>				
Sales and Use Tax - Gross	\$ 5,158,339	\$ 4,499,559	\$ (658,780)	-12.8%
Local Sales Tax Distribution (Footnote 2)	\$ (2,352,898)	\$ (2,139,369)	\$ 213,529	9.1%
Sales Tax Refunds/Adjustments	\$ (28,523)	\$ (32,633)	\$ (4,110)	-14.4%
Net Sales and Use Tax - General	\$ 2,776,918	\$ 2,327,557	\$ (449,361)	-16.2%
<b>Motor Fuel Taxes:</b>				
Pre Paid Motor Fuel Sales Tax	\$ 255,921	\$ 177,861	\$ (78,060)	-30.5%
Motor Fuel Excise Tax	\$ 218,796	\$ 223,374	\$ 4,578	2.1%
Total Motor Fuel Taxes	\$ 474,717	\$ 401,235	\$ (73,482)	-15.5%
Income Tax - Corporate	\$ 359,153	\$ 271,566	\$ (87,587)	-24.4%
Tobacco Taxes	\$ 106,184	\$ 106,485	\$ 301	0.3%
Alcohol Beverages Tax	\$ 84,455	\$ 84,935	\$ 480	0.6%
Estate Tax	\$ 50	\$ -	\$ (50)	0.0%
Property Tax	\$ 57,574	\$ 52,536	\$ (5,038)	-8.8%
Motor Vehicle - Tag, Title & Fees (Footnote 3)	\$ 134,706	\$ 134,483	\$ (223)	-0.2%
<b>Total Tax Revenues</b>	<b>\$ 8,293,999</b>	<b>\$ 7,185,165</b>	<b>\$ (1,108,834)</b>	<b>-13.4%</b>
<b>Other Revenues:</b>				
Other Fees and Sales (Footnote 4)	\$ 106,808	\$ 66,646	\$ (40,162)	-37.6%
<b>Total Taxes/Other Revenues</b>	<b>\$ 8,400,807</b>	<b>\$ 7,251,811</b>	<b>\$ (1,148,996)</b>	<b>-13.7%</b>

**Footnotes:**

1. As of FY2009, the local sales tax distribution changed to reflect perpetual daily distributions for the current month based upon total sales tax collections.
2. On December 7th, 2009 DOR issued a Sales tax pro-rata distribution for \$24.7M authorized by H.B 181. Of the \$24.7M total, \$13.8M was for May2009-July2009 payments and \$10.9M was issued for payments made prior to January 1,2008. DOR will make quarterly pro-rata sales tax distributions until December 31,2011
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 December FY 2010. This revenue is then reclassified to Sales Tax next month.
4. 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.