## GEORGIA DEPARTMENT OF REVENUE

## **Comparative Summary of State General Fund Receipts**

(unaudited - 000's)

	4.9		4.78		
For	the	Moi	nth	End	ed

State General Fund Receipts			onth Ended					
		December 2023		December 2022		Change	% Change	
Net Tax Revenues:								
Income Tax - Individual	\$	1,385,756	\$	1,437,948	\$	(52,191)	-3.6%	
Income Tax - Corporate	\$	712,029	\$	848,769	\$	(136,740)	-16.1%	
Sales and Use Tax - General:								
Sales and Use Tax - Gross	\$	1,521,437	\$	1,480,409	\$	41,029	2.8%	
Local Distribution (Note 1)	\$	(745,430)	\$	(729,568)	\$	(15,862)	-2.2%	
Adjustments \ Refunds	\$	(18,385)	\$	(3,838)	\$	(14,547)	-379.0%	
Net Sales and Use Tax - General	\$	757,622	\$	747,003	\$	10,619	1.4%	
<b>Motor Fuel Taxes</b>	\$	4,876	\$	(6,995)	\$	11,871	169.7%	
Tobacco Taxes	\$	17,411	\$	18,496	\$	(1,085)	-5.9%	
Alcoholic Beverages Tax	\$	19,823	\$	19,877	\$	(54)	-0.3%	
Property Tax	\$	1	\$	1	\$	(1)	-52.6%	
<b>Motor Vehicle Revenues:</b>								
<b>Highway Impact Fees</b>	\$	2,287	\$	1,713	\$	574	33.5%	
Tag, Title and Fees	\$	29,837	\$	31,677	\$	(1,840)	-5.8%	
Title Ad Valorem Tax	\$	66,841	\$	64,012	\$	2,829	4.4%	
Motor Vehicle Subtotal	\$	98,965	\$	97,402	\$	1,563	1.6%	
Total Net Taxes - Subtotal	\$	2,996,483	\$	3,162,500	\$	(166,018)	-5.2%	
	Ф	2,990,483	Ф	3,102,300	Ф	(100,018)	-3.2%	
Interest, Fees and Sales:								
<b>Hotel \ Motel Fees</b>	\$	15,257	\$	15,578	\$	(321)	-2.1%	
Other Interest, Fees & Sales (Note 2)	\$	36,625	\$	29,379	\$	7,246	24.7%	
<b>Total State General Fund Receipts</b>	\$	3,048,365	\$	3,207,457	\$	(159,092)	-5.0%	
State General Fund Receipts		FY 2024		FY 2023	\$	Change	% Change	
State General Fund Receipts Net Tax Revenues:		FY 2024		FY 2023	\$	Change	% Change	
	\$	<b>FY 2024</b> 7,957,171	\$	FY 2023 8,328,264	<b>\$</b> \$	<b>Change</b> (371,094)	<b>% Change</b> -4.5%	
Net Tax Revenues:								
Net Tax Revenues: Income Tax - Individual	\$	7,957,171	\$	8,328,264	\$	(371,094)	-4.5%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate	\$	7,957,171	\$	8,328,264	\$	(371,094)	-4.5%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross	\$ \$	7,957,171 1,668,741 9,094,643	\$ \$	8,328,264 1,744,945 8,917,540	\$ \$	(371,094) (76,203) 177,103	-4.5% -4.4%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1)	\$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759)	\$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003)	\$ \$ \$	(371,094) (76,203) 177,103 (94,756)	-4.5% -4.4% 2.0% -2.2%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross	\$ \$	7,957,171 1,668,741 9,094,643	\$ \$	8,328,264 1,744,945 8,917,540	\$ \$	(371,094) (76,203)	-4.5% -4.4%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General	\$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646	\$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387	\$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes	\$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854	\$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335)	\$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes	\$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856	\$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730	\$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874)	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5% NM -4.9%	
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate  Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1) Adjustments \ Refunds Net Sales and Use Tax - General Motor Fuel Taxes	\$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854	\$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335)	\$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds Net Sales and Use Tax - General  Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax Property Tax	\$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930	\$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709	\$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779)	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5% NM -4.9% -1.5%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:	\$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204	\$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5% NM -4.9% -1.5% 1.4%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees	\$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204	\$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5% NM -4.9% -1.5% 1.4%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5% NM -4.9% -1.5% 1.4% 21.0% 3.0%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221 13,827 194,051 425,696	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204 11,431 188,320 410,574	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5% NM -4.9% -1.5% 1.4% 21.0% 3.0% 3.7%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5% NM -4.9% -1.5% 1.4% 21.0% 3.0%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax	\$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741 9,094,643 (4,495,759) (88,237) 4,510,646 636,854 113,856 113,930 1,221 13,827 194,051 425,696	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204 11,431 188,320 410,574	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17	-4.5% -4.4% 2.0% -2.2% -213.5% 0.5% NM -4.9% -1.5% 1.4% 21.0% 3.0% 3.7%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax     Motor Vehicle Subtotal  Total Net Taxes - Subtotal  Interest, Fees and Sales:	\$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741  9,094,643 (4,495,759) (88,237)  4,510,646  636,854 113,856 113,930 1,221  13,827 194,051 425,696 633,573	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204 11,431 188,320 410,574 610,325	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17 2,396 5,731 15,121 23,249	-4.5% -4.4%  2.0% -2.2% -213.5% 0.5%  NM -4.9% -1.5% 1.4%  21.0% 3.0% 3.7% 3.8%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax     Motor Vehicle Subtotal  Total Net Taxes - Subtotal  Interest, Fees and Sales:     Hotel \ Motel Fees	\$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741  9,094,643 (4,495,759) (88,237)  4,510,646  636,854 113,856 113,930 1,221  13,827 194,051 425,696 633,573	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204 11,431 188,320 410,574 610,325	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17 2,396 5,731 15,121 23,249	-4.5% -4.4%  2.0% -2.2% -213.5% 0.5%  NM -4.9% -1.5% 1.4%  21.0% 3.0% 3.7% 3.8%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax     Motor Vehicle Subtotal  Total Net Taxes - Subtotal  Interest, Fees and Sales:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741  9,094,643 (4,495,759) (88,237)  4,510,646  636,854 113,856 113,930 1,221  13,827 194,051 425,696 633,573	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204 11,431 188,320 410,574 610,325	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17 2,396 5,731 15,121 23,249	-4.5% -4.4%  2.0% -2.2% -213.5% 0.5%  NM -4.9% -1.5% 1.4%  21.0% 3.0% 3.7% 3.8%  1.5%	
Net Tax Revenues:     Income Tax - Individual     Income Tax - Corporate  Sales and Use Tax - General:     Sales and Use Tax - Gross     Local Distribution (Note 1)     Adjustments \ Refunds     Net Sales and Use Tax - General  Motor Fuel Taxes     Tobacco Taxes     Alcoholic Beverages Tax     Property Tax  Motor Vehicle Revenues:     Highway Impact Fees     Tag, Title and Fees     Title Ad Valorem Tax     Motor Vehicle Subtotal  Total Net Taxes - Subtotal  Interest, Fees and Sales:     Hotel \ Motel Fees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,957,171 1,668,741  9,094,643 (4,495,759) (88,237)  4,510,646  636,854 113,856 113,930 1,221  13,827 194,051 425,696 633,573  15,635,993	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,328,264 1,744,945 8,917,540 (4,401,003) (28,149) 4,488,387 (6,335) 119,730 115,709 1,204 11,431 188,320 410,574 610,325 15,402,230	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(371,094) (76,203) 177,103 (94,756) (60,088) 22,259 643,189 (5,874) (1,779) 17 2,396 5,731 15,121 23,249 233,764	-4.5% -4.4%  2.0% -2.2% -213.5% 0.5%  NM -4.9% -1.5% 1.4%  21.0% 3.0% 3.7% 3.8%  1.5%	

## Footnotes:

<sup>1.</sup> The Local Distribution is adjusted with an accrual to reflect payment activity that occurs after the actual distribution (3 business days prior to the end of a month).

<sup>2. &</sup>quot;Other Interest, Fees & Sales" include payments that have been deposited in the bank, but for which returns may not have been processed. These undistributed tax payments are then re-classified (once the return is processed) to the appropriate revenue tax account. "Other" also includes Unclaimed Property collections.