GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of State General Fund Receipts

(unaudited - 000's)

		roi the Mo		onth Ended			
State General Fund Receipts	N	March 2024	1	March 2023	\$	Change	% Change
Net Tax Revenues:							
Income Tax - Individual	\$	998,276	\$	1,189,494	\$	(191,218)	-16.1%
Income Tax - Corporate	\$	356,692	\$	497,680	\$	(140,988)	-28.3%
Sales and Use Tax - General:							
Sales and Use Tax - Gross	\$	1,422,112	\$	1,344,648	\$	77,464	5.8%
Local Distribution (Note 1)	\$	(730,768)	\$	(668,494)	\$	(62,275)	-9.3%
Adjustments \ Refunds	\$	(60,672)	\$	(15,772)	\$	(44,901)	-284.7%
Net Sales and Use Tax - General	\$	630,671	\$	660,382	\$	(29,711)	-4.5%
Motor Fuel Taxes	\$	178,238	\$	157,004	\$	21,234	13.5%
Tobacco Taxes	\$	14,979	\$	18,195	\$	(3,216)	-17.7%
Alcoholic Beverages Tax	\$	17,003	\$	16,362	\$	641	3.9%
Property Tax	\$	1	\$	1	\$	(0)	-47.5%
Motor Vehicle Revenues:							
Highway Impact Fees	\$	2,879	\$	2,699	\$	180	6.7%
Tag, Title and Fees	\$	30,531	\$	35,307	\$	(4,776)	-13.5%
Title Ad Valorem Tax	\$	69,431	\$	64,129	\$	5,303	8.3%
Motor Vehicle Subtotal	\$	102,841	\$	102,135	\$	706	0.7%
Motor Venicle Subtotal	Ф	102,841	Ф	102,133	Ф	700	0.7%
Total Net Taxes - Subtotal	\$	2,298,701	\$	2,641,254	\$	(342,553)	-13.0%
Interest, Fees and Sales:							
Hotel \ Motel Fees	\$	16,082	\$	15,559	\$	523	3.4%
Other Interest, Fees & Sales (Note 2)	\$	24,386	\$	21,063	\$	3,323	15.8%
Total State General Fund Receipts	\$	2,339,169	\$	2,677,877	\$	(338,708)	-12.6%
Total State General Fund Receipts	Ψ	2,339,109	Ψ	2,011,011	Ψ	(336,706)	-12.0 /0
State General Fund Receipts		FY 2024		FY 2023	\$	Change	% Change
State General Fund Receipts Net Tax Revenues:		FY 2024		FY 2023	\$	Change	% Change
<u>-</u>						Change (772,850)	% Change
Net Tax Revenues: Income Tax - Individual	\$	11,499,443	\$	12,272,293	\$ \$ \$		
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate					\$	(772,850)	-6.3%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General:	\$ \$	11,499,443 2,258,542	\$ \$	12,272,293 2,545,020	\$	(772,850) (286,478)	-6.3% -11.3%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross	\$	11,499,443	\$	12,272,293	\$	(772,850)	-6.3%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General:	\$ \$	11,499,443 2,258,542	\$ \$	12,272,293 2,545,020	\$	(772,850) (286,478)	-6.3% -11.3%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross	\$ \$	11,499,443 2,258,542 13,669,929	\$ \$	12,272,293 2,545,020 13,360,282	\$ \$	(772,850) (286,478) 309,647	-6.3% -11.3%
Net Tax Revenues: Income Tax - Individual Income Tax - Corporate Sales and Use Tax - General: Sales and Use Tax - Gross Local Distribution (Note 1)	\$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119)	\$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774)	\$ \$ \$	(772,850) (286,478) 309,647 (207,345)	-6.3% -11.3% 2.3% -3.1%
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	\$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622)	\$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637)	\$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985)	-6.3% -11.3% 2.3% -3.1% -114.8%
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	\$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189	\$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872	\$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2%
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	\$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889	\$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652	\$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7%
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	\$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422	\$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974	\$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763)	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -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 Motor Fuel Taxes Tobacco Taxes Alcoholic Beverages Tax	\$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951	\$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727)	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6%
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:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234 26,679 306,210	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207 21,835 305,937	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27 4,844 273	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3% 22.2% 0.1%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234 26,679 306,210 637,624	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207 21,835 305,937 610,344	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27 4,844 273 27,280	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3% 22.2% 0.1% 4.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234 26,679 306,210	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207 21,835 305,937	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27 4,844 273	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3% 22.2% 0.1%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234 26,679 306,210 637,624	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207 21,835 305,937 610,344	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27 4,844 273 27,280	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3% 22.2% 0.1% 4.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234 26,679 306,210 637,624 970,513	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207 21,835 305,937 610,344 938,115	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27 4,844 273 27,280 32,398	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3% 22.2% 0.1% 4.5% 3.5%
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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234 26,679 306,210 637,624 970,513	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207 21,835 305,937 610,344 938,115	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27 4,844 273 27,280 32,398	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3% 22.2% 0.1% 4.5% 3.5%
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:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234 26,679 306,210 637,624 970,513	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207 21,835 305,937 610,344 938,115 23,071,084	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27 4,844 273 27,280 32,398 (123,627)	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3% 22.2% 0.1% 4.5% 3.5% -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 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	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,499,443 2,258,542 13,669,929 (6,792,119) (164,622) 6,713,189 1,171,422 166,889 166,225 1,234 26,679 306,210 637,624 970,513 22,947,456	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,272,293 2,545,020 13,360,282 (6,584,774) (76,637) 6,698,872 271,974 174,652 168,951 1,207 21,835 305,937 610,344 938,115 23,071,084	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(772,850) (286,478) 309,647 (207,345) (87,985) 14,317 899,448 (7,763) (2,727) 27 4,844 273 27,280 32,398 (123,627)	-6.3% -11.3% 2.3% -3.1% -114.8% 0.2% 330.7% -4.4% -1.6% 2.3% 22.2% 0.1% 4.5% 3.5% -0.5%

Footnotes:

^{1.} 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).

^{2. &}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.