

# ANNUAL STATISTICAL REPORT



**2016**

**Lynnette T. Riley**  
Commissioner

**GEORGIA DEPARTMENT OF REVENUE**



Lynnette T. Riley  
Commissioner

State of Georgia  
Department of Revenue

1800 Century Boulevard  
Suite 15300  
Atlanta, Georgia 30345  
(404) 417-2100

January 31, 2017

The Honorable Nathan Deal, Governor  
Members of the Georgia General Assembly  
100 State Capitol  
Atlanta, Georgia 30334

Dear Governor Deal and Legislative Members:

This is the annual report of the Georgia Department of Revenue activities for the fiscal year ending June 30, 2016. Net collections for the past fiscal year totaled \$20,814,603,891 compared to \$19,028,524,124 for fiscal year 2015, a 9.4% increase.

Enclosed within this report you will find information about the Department of Revenue's operations as well as detailed data about the revenue collected on behalf of the state. The Department continues to improve processes, efficiencies, customer service and accountability as it fulfills its mission to administer the tax laws of the State of Georgia fairly and efficiently.

This report is published in accordance with Georgia Code, O.C.G.A. § 48-2-7. All figures within this publication are unaudited, unless otherwise noted.

Respectfully submitted,

Lynnette T. Riley  
State Revenue Commissioner



## Table of Contents

<b>The Department of Revenue</b> .....	<b>4</b>
Foreword .....	4
Directory .....	5
Organization of the Department .....	6
Regional Offices .....	7
<b>Tax Category Descriptions</b> .....	<b>8</b>
<b>Tax Data</b> .....	<b>10</b>
<b>Revenue Collections</b> .....	<b>10</b>
Revenue Collections by Category & Month.....	10
Refunds by Month .....	11
Revenue Collections Breakout .....	12
<b>Corporate Income Tax</b> .....	<b>14</b>
Corporation Income Tax Returns by Taxable Income Class.....	14
Corporate Tax Collections and Returns .....	16
<b>Individual Income Tax</b> .....	<b>16</b>
Individual Tax Collections and Returns .....	16
Growth Trend of Individual Income Tax .....	17
Georgia, Southeast & United States Per Capita Income .....	17
Trends in Individual Income and State Income Tax Receipts.....	18
Electronic Filing versus Paper Returns.....	18
Individual Income Tax by Income Class .....	19
<b>Sales and Use Tax</b> .....	<b>19</b>
Comparison of Sales Tax Collected and Distributed .....	19
Net Sales and Use Tax Collections by Month .....	20
Sales and Use Tax Revenues by Business Group.....	20
<b>Local Government</b> .....	<b>21</b>
Two Calendar Year Economic Indicators by County .....	21
Taxable Values and Rates, General Property and Public Utilities.....	23
<b>Motor Vehicle</b> .....	<b>23</b>
Active Registration for Georgia Specialty Plates .....	23
Motor Vehicle Registrations .....	23
<b>Alcohol and Tobacco</b> .....	<b>24</b>
Tax and Fee Collections by Alcohol & Tobacco Divisions .....	24
Revenue from Selective Excise Taxes & Business License Fees .....	24
Alcohol & Tobacco Divisions Statistics .....	25
<b>Taxpayer Bill of Rights</b> .....	<b>26</b>



## The Department of Revenue

### FOREWORD

The Georgia Department of Revenue (DOR) is responsible for the collection of taxes and fees from individuals and businesses. The Department oversees the application of Georgia's tax laws in a fair and equitable manner while providing a high level of customer service to ensure that every Georgia citizen pays their statutory share of tax and nothing more. Moreover, the Department strives to enhance compliance efforts, while making the reporting and collecting of taxes less onerous for Georgia taxpayers.

In fiscal year 2016, the Department collected \$28.4 billion in gross tax revenues and distributed \$4.9 billion in sales tax revenues to counties and municipalities. Utilizing advanced technology, the Department processed nearly 4.6 million individual income tax returns and issued almost 3.2 million refunds.

In addition to the collection of revenue, the Department performs a wide range of tasks that includes the regulation and enforcement of alcohol and tobacco statutes, managing the taxation of interstate trucking, issuing motor vehicle license plates and titles, reviewing county property tax digests, administration of the unclaimed property program, and developing tax forms, instructions, and procedures.

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### MISSION

The mission of the Department of Revenue is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service.

### VISION

The Georgia Department of Revenue is committed to being the fairest and most efficient tax administrator in the United States. In order to meet this commitment to our taxpayers, we will strive to:

- Maintain a highly motivated and well-trained workforce
- Provide customer service that far exceeds taxpayer's expectations
- Treat all taxpayers fairly
- Measure not only our costs, but also the costs we impose on taxpayers
- Maintain continuous improvement and rigorous accountability

### CORE VALUES

- Customer Service
- Operational Efficiency
- Employee Engagement



## Directory – January 2017

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

### Executive Office

Commissioner, Lynne Riley	Suite 15300	404-417-2100
Deputy Commissioner, Scott Graham	Suite 15300	404-417-2100
Public Information/Communications	Suite 15300	404-417-2103

### Administration Division

Chief Financial Officer, Becky East	Suite 14200	404-417-2232
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### Alcohol and Tobacco Division

Director, Howard Tyler	Suite 4235	404-417-4900
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### Compliance Division

Chief Tax Officer, Staci Guest	Suite 7100	404-417-2296
Director of Compliance, Carlton Askew	Suite 18200	404-417-2233
Director of Audit, Chester Cook	Suite 16300	404-417-6436

### Information Technology Division

Chief Information Officer, Tom McMurry	Suite 6300	404-417-6211
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### Legal Affairs and Tax Policy

Director and General Counsel, Frank O'Connell	Suite 15107	404-417-6649
Deputy Director of Tax Policy, Amy Oneacre	Suite 15107	404-417-6649
Assistant Director for Income Tax Policy, John Foster	Suite 15107	404-417-6649
Hearing Officer, Leisa Phillips	Suite 15107	404-417-6649

### Local Government Services Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Ellen Mills		404-724-7015

### Motor Vehicle Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Georgia Steele		404-724-7680
Tag and Title Information		404-968-3800

### Office of Special Investigations

Director, Joshua Waites	Suite 1175	404-417-2180
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### Taxpayer Services and Processing Division

Director, Ronald Johnson, Jr.	Suite 8300	404-417-4201
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## Organization of the Department of Revenue

In addition to the office of State Revenue Commissioner, the Department of Revenue is organized into the following ten divisions:

### ADMINISTRATIVE

This division provides administrative services for all other divisions within the Department of Revenue. The functional areas in the Administrative Division are accounting, budget, fiscal analysis, human resources, payroll, procurement, resources management, public information and training.

### ALCOHOL AND TOBACCO

The Alcohol and Tobacco Division is comprised of two sections – the Law Enforcement Section and the Licenses and Permits Section. The Law Enforcement Section enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages and tobacco products. This section also enforces motor fuel and motor carriers laws. The Licenses and Permits Section is charged with receiving, processing and collecting excise tax reports on alcohol and tobacco products. This section is also responsible for alcohol and tobacco applications, registrations and keg decals.

### COMPLIANCE

The Compliance Division is responsible for ensuring taxpayer compliance with Georgia's tax laws. The division oversees the 11 regional offices within the state and is comprised of two units. The Audit Unit uses a staff of professional tax specialists to perform nationwide tax audits. The Compliance Unit ensures compliance with filing deadlines and registration, collects delinquent accounts, monitors special event taxes, and oversees the four private collection agencies.

### INFORMATION TECHNOLOGY

This division manages the information technology systems for all areas of tax administration and is charged with the continual enhancement of current systems and development of new applications.

### LEGAL AFFAIRS & TAX POLICY

This division provides in-house guidance for the Department of Revenue, analyzes tax and regulatory legislation, and issues written guidance to assist taxpayers in complying with Georgia's laws. The division also serves as liaison with the Office of the Attorney General and the Georgia Tax Tribunal.

### LOCAL GOVERNMENT SERVICES

The Local Government Services Division oversees administration of property tax laws and regulations, sales tax distribution to local authorities and administers the Unclaimed Property Act.

### MOTOR VEHICLE

The Motor Vehicle Division issues license plates, Georgia certificates of title, and records liens and security interest information of registered vehicles. The division also operates a call center to assist taxpayers.

### PROCESSING

This division performs frontline processing of all tax documents and paper check payments, including the imaging of documents, data capture, reporting and reconciliation.

### SPECIAL INVESTIGATIONS

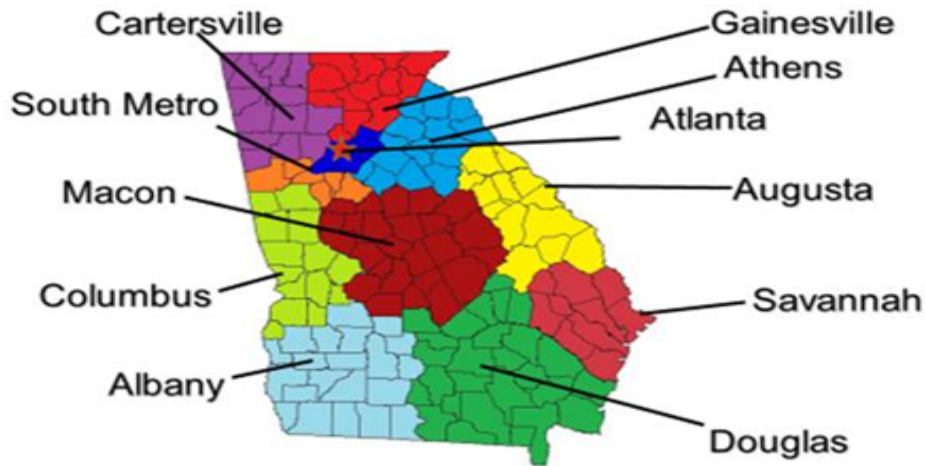
This division is responsible for investigating potential criminal violations involving tax fraud, theft and motor vehicle title and registration fraud.

### TAXPAYER SERVICES

The Taxpayer Services Division serves three functions. The Customer Contact Center responds to taxpayer telephone, in-person and written inquiries. The Business Operations Unit reviews and examines all business taxes. The Electronic Services and Registration Unit manages the Georgia Tax Center system and maintains a registration system for all taxpayers.



## Regional Offices



### Cartersville Regional Office

Jill Smith, Manager  
314 East Main St, Suite 150  
Cartersville, GA 30120  
Telephone: (770)387-4060

### Gainesville Regional Office

Joel Gilbert, Manager  
528 A Broad Street SE  
Gainesville, GA 30501  
Telephone: (770) 718-3700

### South Metro Regional Office

Lisa Meek, Manager  
4125 Welcome All Road, Suite 941  
Atlanta, GA 30349  
Telephone: (404) 724-7200

### Atlanta Regional Office

Ken McNeillie, Manager  
1800 Century Blvd., Suite 12000  
Atlanta, GA 30345  
Telephone: (404) 417-6605

### Athens Regional Office

Iseeta Richardson, Manager  
3700 Atlanta Highway, Suite 268  
Athens, GA 30606  
Telephone: (706) 389-6977

### Columbus Regional Office

Taryn Parker, Manager  
1501 13th Street, Suite A  
Columbus, GA 31901  
Telephone: (706) 649-7451

### Macon Regional Office

Margie Bittick, Manager  
6055 Lakeside Commons Dr., Suite 220  
Macon, GA 31210  
Telephone: (478) 471-3350

### Augusta Regional Office

Lynda Nix, Manager  
610 Ronald Reagan Dr., Bldg G-1  
Evans, GA 30809  
Telephone: (706) 650-6300

### Albany Regional Office

James Cox, Manager  
1105-D West Broad Avenue  
Albany, GA 31707  
Telephone: (229) 430-4241

### Douglas Regional Office

Elizabeth Lankford, Manager  
1214 North Peterson Ave., Suite 1  
Douglas, GA 31533  
Telephone: (912) 389-4094

### Savannah Regional Office

Felicia Smith, Manager  
1000 Town Center Blvd  
Building 900, Suite A  
Savannah, GA 31405  
Telephone: (912) 748-5199



## Tax Category Descriptions

### ALCOHOL TAXES

The licensed sale of alcoholic beverages commenced in Georgia during the mid-1930s following the nationwide repeal of Prohibition. Georgia is a "local option" state for the licensing and sale of alcoholic beverages. Any city or county that wants to provide for the licensing and sale of distilled spirits can do so legally only after an affirmative vote of its citizens. Upon approval of the voters, the licensing, sale, and manufacture of distilled spirits is permitted provided the manufacturer, wholesaler, or retailer complies with all local licensing requirements and obtains an alcohol beverage license from DOR. Georgia alcohol taxes are collected by the wholesaler at time of delivery to the retailer. The wholesaler remits all taxes collected to the Revenue Department. Georgia taxes alcoholic beverages as follows:

**Distilled Spirits:** Distilled spirits (less than 190 proof) manufactured within Georgia are taxed at 50 cents (excise tax) per liter. Distilled spirits manufactured outside Georgia are taxed at \$1 per liter. Alcohol (over 190 proof) manufactured inside Georgia is taxed at 70 cents per liter. Alcohol manufactured outside Georgia is taxed at \$1.40 per liter. Some localities collect a local tax, which can be up to 22 cents per liter.

**Beer:** The State tax is \$1.08 per standard case of 24 twelve-ounce containers (4 ½ cents per can) plus a uniform local beer tax of \$1.20 per standard case (5 cents per can).

**Wine:** Table wines (14 percent or less alcohol by volume) manufactured inside Georgia are taxed at 11 cents per liter. Table wines manufactured outside Georgia are taxed at 40 cents per liter. Dessert wines (more than 14 percent, but not more than 21 percent alcohol by volume) manufactured inside Georgia are taxed at 27 cents per liter. Dessert wines manufactured outside the state are taxed at 67 cents per liter. Wines that are fortified with distilled spirits, which results in an alcohol content of more than 21 percent alcohol by volume, are taxed as distilled spirits. Some localities collect a local tax, which can be up to 22 cents per liter.

### CORPORATE INCOME TAXES

Georgia's current corporate income tax rate of 6 percent became effective in 1969. The tax was initiated in Georgia in 1929 with a rate of assessment equal to one-third of the Federal rate. In 1931, the rate was changed to 4 percent. In subsequent years, the rate changed as follows: 5 ½ percent in 1937; 7 ½ percent in 1949; 5 ½ percent in 1951; 4 percent in 1955 with federal taxes no longer deductible; and 5 percent in 1964.

### INDIVIDUAL INCOME TAX

Georgia's individual income tax is a graduated tax based upon an individual's federal adjusted gross income. Georgia's maximum individual income tax rate is 6 percent. The state initiated an individual income tax in 1929, assessed at one-third of the federal rate. The basic allowance relieved all but a small percentage of Georgia families from paying Georgia income tax. In 1937, the system was revised to essentially the graduated scale used by Georgia joint filers today. Additional refinements include the creation of withholding tax and estimated tax, and new graduated schedules for certain types of tax filers have been incorporated over the years.

### MOTOR FUEL TAX

As of July 1, 2015, the prepaid state tax on motor fuels has been eliminated. The state excise tax rate is 26.3¢ per gallon for all motor fuel types (gasoline, LPG, and special fuels including CNG) except for diesel fuel, which is levied at 29.4¢ per gallon. Aviation gasoline is subject to a 1¢ per gallon excise tax so long as the fuel is sold to a licensed aviation distributor. The state excise tax is the only statewide motor fuel tax.





Local governments may impose a prepaid local tax on motor fuels for each relevant local sales tax in effect. DOR calculates the average retail sales price used for determining the prepaid local tax; however, the average retail sales price used to calculate the prepaid local tax may not exceed \$3.00 per gallon.

## **MOTOR VEHICLE TAGS AND TITLES**

Georgia law first required motor vehicle registrations beginning in 1910. Certificates of title to motor vehicles were first required for motor vehicles model year 1963. Motor vehicles are subject to annual registration fees ranging from \$12 to \$750 depending on the weight of the vehicle.

Motor vehicles titled prior to March 1, 2013 are subject to an annual ad valorem tax, for which the revenue is received primarily by local governments. Vehicles purchased on or after March 1, 2013 are subject to a one-time state and local title ad valorem tax (TAVT), which is based on the vehicle value, and is due at the time of application for a certificate of title.

By statute, the TAVT rate increased from 6.5 percent in 2013 to 6.75 percent in 2014 and to 7 percent in 2015. The rate will stay at 7 percent unless statutory revenue targets fall short, in which case the rate will be adjusted upward according to a statutory formula. TAVT proceeds are divided between state and local governments.

## **PROPERTY TAX**

In the mid-1800s, Georgia passed an Act allowing for the taxation of property. The ad valorem tax has remained in effect and constitutes the primary source of revenue for county governments, municipalities, and public school systems in Georgia. As of January 1, 2016, the state levy of annual ad valorem property tax has been eliminated.

## **SALES AND USE TAX**

In April 1951, Georgia became the 30th state to implement a sales and use tax. The rate was initially 3 percent but was increased to 4 percent in April 1989 where it remains today.

The local sales and use tax rate generally varies between 1 and 4 percent depending on which specific taxes are in place: Local Option Sales Tax (LOST), Educational Local Option Sales Tax (ELOST), Special Purpose Local Option Sales Tax (SPLOST), Homestead Local Option Sales Tax (HOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST), or Metropolitan Atlanta Rapid Transit Authority (MARTA) Tax. In addition, the City of Atlanta imposes a 1 percent Municipal Option Sales Tax (MOST).

## **TOBACCO TAX**

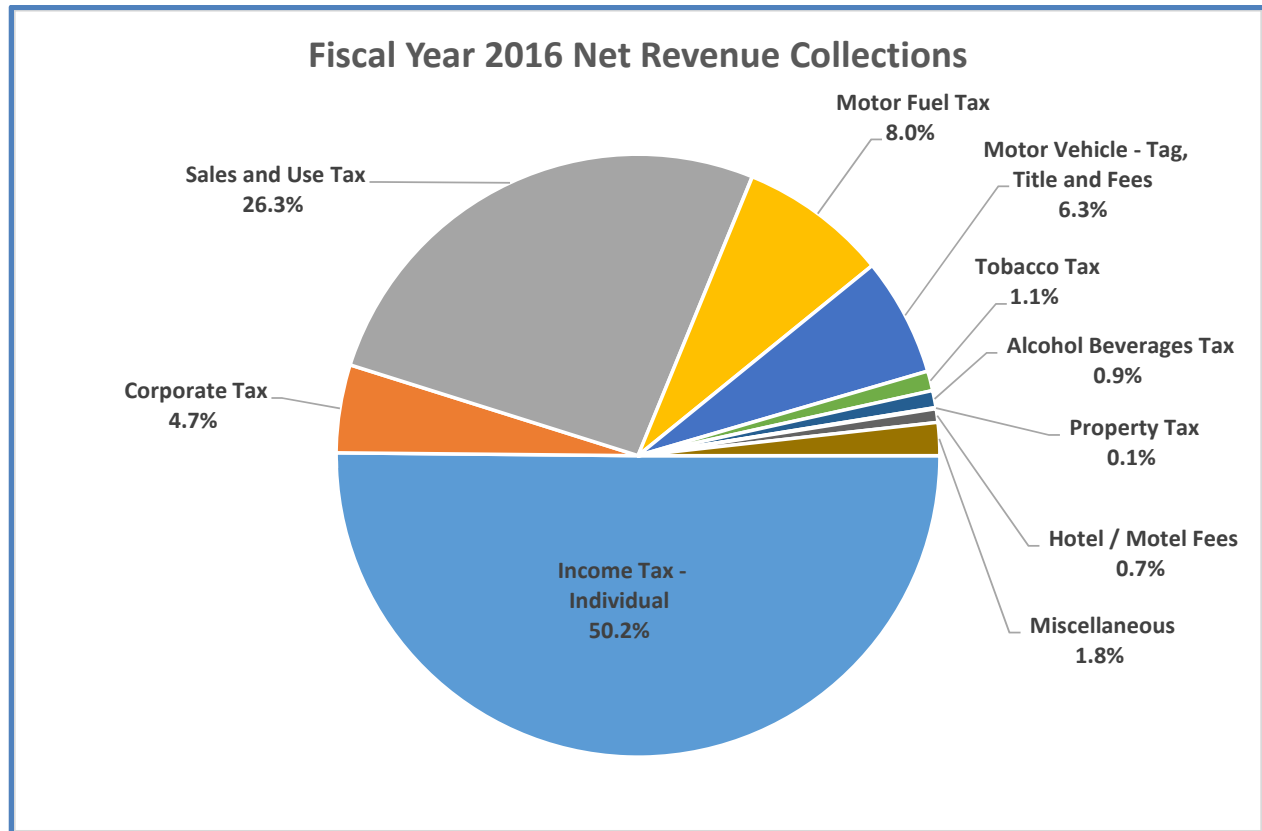
State taxation of cigars and cigarettes began in 1923. The rate on cigarettes increased gradually to 12 cents per pack in 1971. Effective July 1, 2003, the excise tax on a pack of 20 cigarettes increased to the present rate of 37 cents.

In July 2003, the state began imposing an excise tax on loose and smokeless tobacco. This tax is based upon 10 percent of the wholesale cost price. Effective July 2003, the tax rate on "little cigars" (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each. The tax on all other cigars increased from 13 percent to 23 percent of the wholesale cost price.



## Revenue Collections

Net collections by the Georgia Department of Revenue (DOR) for Fiscal Year 2016 totaled \$20,814,603,891. This represented an increase of \$1,786,079,767 or 9.4 percent over Fiscal Year 2015. Leading all categories in the percentage of collection was the Personal Income Tax category with a total of \$10,439,533,668 which accounted for over 50 percent of net revenue collections and represented an increase of \$761,547,156, or 7.9 percent over FY2015.



Tax Type	Revenue (000's)
Income Tax - Individual	\$ 10,439,534
Corporate Tax	\$ 981,003
Sales and Use Tax	\$ 5,476,779
Motor Fuel Tax	\$ 1,655,028
Motor Vehicle - Tag, Title and Fees	\$ 1,320,160
Tobacco Tax	\$ 219,870
Alcohol Beverages Tax	\$ 190,472
Property Tax	\$ 13,806
Hotel / Motel Fees	\$ 150,672
Miscellaneous / Other Revenues & Fees	\$ 367,280
<b>Total Net Tax Collections</b>	<b>\$ 20,814,604</b>

Source: Finance Department, Georgia Department of Revenue



## NET REVENUE COLLECTIONS BY MONTH (000's)

Fiscal Year Collections					
	FY2012	FY2013	FY2014	FY2015	FY2016
<b>Total</b>	\$ 16,052,536	\$ 17,003,992	\$ 17,883,284	\$ 19,082,524	\$ 20,814,604
July	\$ 1,230,984	\$ 1,321,912	\$ 1,410,372	\$ 1,488,362	\$ 1,579,294
August	\$ 1,293,779	\$ 1,318,415	\$ 1,345,305	\$ 1,392,354	\$ 1,582,356
September	\$ 1,530,424	\$ 1,589,941	\$ 1,721,942	\$ 1,808,258	\$ 1,965,984
October	\$ 1,300,052	\$ 1,384,502	\$ 1,466,329	\$ 1,553,424	\$ 1,627,817
November	\$ 1,356,812	\$ 1,347,711	\$ 1,396,580	\$ 1,457,007	\$ 1,643,452
December	\$ 1,536,217	\$ 1,686,823	\$ 1,750,878	\$ 1,908,880	\$ 2,043,594
January	\$ 1,566,803	\$ 1,729,442	\$ 1,805,755	\$ 1,859,640	\$ 2,046,360
February	\$ 765,206	\$ 796,107	\$ 838,079	\$ 943,666	\$ 1,245,520
March	\$ 1,160,222	\$ 1,172,846	\$ 1,317,315	\$ 1,435,764	\$ 1,534,015
April	\$ 1,527,561	\$ 1,728,750	\$ 1,678,612	\$ 1,930,617	\$ 2,073,839
May	\$ 1,241,816	\$ 1,348,139	\$ 1,390,410	\$ 1,433,691	\$ 1,565,023
June	\$ 1,542,660	\$ 1,579,404	\$ 1,761,707	\$ 1,816,861	\$ 1,907,350

Source: Finance Department, Georgia Department of Revenue

## FISCAL YEAR 2016 REFUNDS BY MONTH (000's)

Month	Individual		Corporate		Sales Taxes	
	Amount (\$)	Count (#)	Amount (\$)	Count (#)	Amount (\$)	Count (#)
July	\$ 69,454	58,969	\$ 10,360	402	\$ 17,229	365
August	\$ 55,211	54,809	\$ 11,949	554	\$ 5,852	325
September	\$ 50,926	48,814	\$ 19,806	2,073	\$ 7,135	276
October	\$ 122,303	84,633	\$ 42,026	818	\$ 10,945	304
November	\$ 57,303	28,275	\$ 15,494	299	\$ 16,298	218
December	\$ 48,081	13,876	\$ 7,362	253	\$ 5,964	240
January	\$ 39,377	15,753	\$ 2,775	230	\$ 5,054	356
February	\$ 479,900	741,683	\$ 12,851	240	\$ 28,656	322
March	\$ 562,762	919,701	\$ 58,834	678	\$ 5,727	281
April	\$ 619,801	745,584	\$ 17,577	690	\$ 3,686	242
May	\$ 203,258	345,797	\$ 415	77	\$ 0	N/A
June	\$ 114,564	123,729	\$ 19,853	199	\$ 14,453	22
<b>Grand Total</b>	<b>\$ 2,422,940</b>	<b>3,181,623</b>	<b>\$ 219,302</b>	<b>6,513</b>	<b>\$ 120,999</b>	<b>2,951</b>

Source: Finance Department, Georgia Department of Revenue



## REVENUE COLLECTIONS (000's)

Description	FY2012	FY2013	FY2014	FY2015	FY2016
<b>Corporate Tax</b>					
Corporate Net Worth Tax	\$ 30,174	\$ 46,304	\$ 40,002	\$ 46,461	\$ 44,325
Corporate Tax Assessments	\$ 9	\$ 729	\$ 3,511	\$ 1,378	\$ 3,843
Corporate Income Tax	\$ 856,468	\$ 918,980	\$ 1,052,056	\$ 1,108,960	\$ 1,118,421
Corporate Income Tax Refunds <sup>(i)</sup>	\$ (323,008)	\$ (187,385)	\$ (170,285)	\$ (173,577)	\$ (209,011)
Business Occupation Tax	\$ 26,272	\$ 18,627	\$ 18,972	\$ 16,865	\$ 23,425
<b>Total Corporate Tax</b>	<b>\$ 589,915</b>	<b>\$ 797,255</b>	<b>\$ 944,256</b>	<b>\$ 1,000,087</b>	<b>\$ 981,003</b>
<b>Individual Tax</b>					
Individual Tax Returns	\$ 571,033	\$ 775,393	\$ 727,030	\$ 837,931	\$ 873,318
Individual Tax Assessments	\$ 142,750	\$ 195,429	\$ 164,758	\$ 153,419	\$ 180,926
Individual Estimated Payments	\$ 730,999	\$ 702,729	\$ 705,100	\$ 854,261	\$ 885,558
Individual Withholding	\$ 8,640,857	\$ 8,994,944	\$ 9,363,563	\$ 9,884,996	\$ 10,519,314
Non-Resident Composite Inc.	\$ 146,742	\$ 176,864	\$ 173,664	\$ 229,210	\$ 284,628
Individual Income Tax Refunds <sup>(ii)</sup>	\$ (2,098,295)	\$ (2,158,476)	\$ (2,223,882)	\$ (2,346,829)	\$ (2,368,512)
Fiduciary	\$ 8,606	\$ 66,829	\$ 55,892	\$ 64,999	\$ 64,302
<b>Total Individual Tax</b>	<b>\$ 8,142,692</b>	<b>\$ 8,753,712</b>	<b>\$ 8,966,125</b>	<b>\$ 9,677,987</b>	<b>\$ 10,439,534</b>
<b>Other Taxes</b>					
Estate Tax	\$ 28	\$ (15,352)	\$ -	\$ -	\$ (414)
Property Tax	\$ 67,417	\$ 53,492	\$ 38,857	\$ 26,799	\$ 14,078
Sales and Use Taxes – Gross	\$ 10,080,239	\$ 10,051,131	\$ 9,851,532	\$ 10,353,350	\$ 10,486,544
Local Distributions	\$ (4,622,932)	\$ (4,633,195)	\$ (4,602,785)	\$ (4,822,300)	\$ (4,890,521)
Sales Tax Refunds/Adjustments	\$ (126,960)	\$ (93,855)	\$ (78,336)	\$ (89,638)	\$ (119,243)
Prepaid Motor Fuel Tax	\$ 573,047	\$ 547,172	\$ 568,856	\$ 564,237	\$ 50,066
Motor Fuel Excise Tax	\$ 431,564	\$ 428,278	\$ 448,021	\$ 457,185	\$ 1,604,962
Malt Beverage Excise Tax	\$ 84,846	\$ 85,545	\$ 85,570	\$ 87,350	\$ 88,033
Liquor Excise Tax	\$ 53,665	\$ 53,646	\$ 56,781	\$ 60,011	\$ 63,543
Wine Excise Tax	\$ 35,124	\$ 35,827	\$ 35,721	\$ 37,013	\$ 38,896
Tobacco Taxes	\$ 227,123	\$ 211,448	\$ 216,349	\$ 215,055	\$ 219,870
Motor Vehicle - Tag, Title, Fees	\$ 308,171	\$ 453,351	\$ 1,079,628	\$ 1,166,107	\$ 1,320,160
<b>Total Other Taxes</b>	<b>\$ 7,111,332</b>	<b>\$ 7,177,488</b>	<b>\$ 7,700,194</b>	<b>\$ 8,055,169</b>	<b>\$ 8,875,974</b>
<b>Business License Fees</b>					
Malt Beverage Licenses	\$ 129	\$ 10	\$ -	\$ -	\$ -
Liquor Licenses <sup>(iii)</sup>	\$ 885	\$ 3,505	\$ 3,599	\$ 3,731	\$ 3,826
Liquor Pre-License Invest. Fees <sup>(v)</sup>	\$ 68	\$ 110	\$ 158	\$ 196	\$ 157
Wine Licenses	\$ 179	\$ 12	\$ -	\$ -	\$ -
Tobacco Licenses	\$ 20	\$ 172	\$ 74	\$ 182	\$ 149
Coin Operated Amusement <sup>(iv)</sup>	\$ 9,417	\$ 3,001	\$ -	\$ -	\$ (4)
<b>Total Business License Fees</b>	<b>\$ 10,698</b>	<b>\$ 6,810</b>	<b>\$ 3,831</b>	<b>\$ 4,109</b>	<b>\$ 4,128</b>
<b>Earnings - General Government</b>					
Real Estate Transfer Tax	\$ 219	\$ 209	\$ 289	\$ 224	\$ 142
Out of State Contractors	\$ 2	\$ 3	\$ 3	\$ 23	\$ (23)
Unclaimed Property <sup>(v)</sup>	\$ 88,221	\$ 129,696	\$ 143,487	\$ 138,961	\$ 158,816
Public Service Commission Fees	\$ 1,048	\$ -	\$ -	\$ 1,050	\$ 1,033
<b>Total Earnings General Gov't</b>	<b>\$ 89,490</b>	<b>\$ 129,908</b>	<b>\$ 143,779</b>	<b>\$ 140,258</b>	<b>\$ 159,976</b>
<b>Other Fees</b>					
Fines and Assessments –	\$ 3	\$ -	\$ 217	\$ 649	\$ 194
Fines and Assessments - Alcohol	\$ 74	\$ 2,138	\$ 46	\$ 428	\$ 557
Forfeitures - Alcohol and	\$ -	\$ -	\$ -	\$ -	\$ -
Motor Vehicle Licenses / Permits	\$ 4,096	\$ 221	\$ 468	\$ 327	\$ -



## REVENUE COLLECTIONS (continued)

Description	FY2012	FY2013	FY2014	FY2015	FY2016
Penalties and Interest - Property	\$ 465	\$ -	\$ -	\$ -	\$ -
Penalties and Interest - FiFa	\$ 5,153	\$ (3,350)	\$ 6	\$ 84	\$ 120
Penalties & Interest - Individual	\$ 68,773	\$ 77,081	\$ 83,637	\$ 76,258	\$ 90,450
Penalties & Interest - Sales & Use	\$ 53,318	\$ 45,086	\$ 39,314	\$ 39,462	\$ 36,698
Penalties & Interest - Corporate	\$ 6,891	\$ 10,465	\$ 11,396	\$ 22,285	\$ 28,279
Penalties and Interest - Motor	\$ 683	\$ 3,022	\$ 1,685	\$ 3,331	\$ 273
Penalties and Interest - Alcohol	\$ 30	\$ 32	\$ 43	\$ 75	\$ 41
Penalties and Interest - Cigarette	\$ 74	\$ 76	\$ 252	\$ 219	\$ 275
Delinquent Tax Collections Fees	\$ (16,965)	\$ (21,909)	\$ (504)	\$ -	\$ -
Unallocated Tax	\$ (16,622)	\$ 29,109	\$ (7,997)	\$ 7,769	\$ (2,421)
Unallocated Fees	\$ 2,436	\$ 8	\$ 1	\$ -	\$ -
Other	\$ -	\$ (3,160)	\$ (3,465)	\$ 27	\$ 199
<b>Total Other Fees</b>	<b>\$ 108,409</b>	<b>\$ 138,819</b>	<b>\$ 125,099</b>	<b>\$ 150,914</b>	<b>\$ 353,989</b>
<b>Total Taxes</b>					
Corporate Tax	\$ 589,915	\$ 797,255	\$ 944,256	\$ 1,000,087	\$ 981,003
Individual Tax	\$ 8,142,692	\$ 8,753,712	\$ 8,966,125	\$ 9,677,987	\$ 10,439,534
Other Taxes	\$ 7,111,332	\$ 7,177,488	\$ 7,700,194	\$ 8,055,169	\$ 8,875,974
<b>Total Taxes</b>	<b>\$ 15,843,939</b>	<b>\$ 16,728,455</b>	<b>\$ 17,610,575</b>	<b>\$ 18,733,243</b>	<b>\$ 20,296,511</b>
<b>Total Funds and Other Fees</b>					
Business License Fees	\$ 10,698	\$ 6,810	\$ 3,831	\$ 4,109	\$ 4,128
Earnings - General Government	\$ 89,490	\$ 129,908	\$ 143,779	\$ 140,258	\$ 159,976
Other Fees	\$ 108,409	\$ 138,819	\$ 125,099	\$ 150,914	\$ 353,989
<b>Total Funds and Other Fees</b>	<b>\$ 208,597</b>	<b>\$ 275,537</b>	<b>\$ 272,709</b>	<b>\$ 295,281</b>	<b>\$ 518,093</b>
Total Revenue Collections					
<b>Total Revenue Collections</b>	<b>\$ 16,052,536</b>	<b>\$ 17,003,992</b>	<b>\$ 17,883,284</b>	<b>\$ 19,028,524</b>	<b>\$ 20,814,604</b>

**Notes:**

(i) Corporate income tax refunds include voided corporate refunds.

(ii) Individual income tax refunds include voided individual refunds.

(iii) Beginning in FY2012, malt beverage and liquor licenses are all recorded in the liquor licenses category.

(iv) Coin-operated amusement machine funds are collected by Georgia Lottery as of FY2013.

(v) Unclaimed property and liquor pre-license investigation fees have been shifted to reflect more accurate representation. Thus category totals will vary from previous years reporting.

Source: Finance Department, Georgia Department of Revenue



## Corporate Income Tax

### CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS

#### Georgia Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2015

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	202,536	93.08%		
\$1 - \$5,000	4,490	2.06%	\$ 7,713,918	0.14%
\$5,000 - \$10,000	1,701	0.78%	\$ 12,475,335	0.23%
\$10,000 - \$25,000	2,612	1.20%	\$ 42,785,420	0.79%
\$25,000 - \$50,000	2,056	0.94%	\$ 74,428,173	1.37%
\$50,000 - \$100,000	1,569	0.72%	\$ 110,470,387	2.04%
\$100,000 - \$250,000	1,109	0.51%	\$ 172,682,699	3.19%
\$250,000 - \$500,000	584	0.27%	\$ 206,492,036	3.81%
\$500,000 - \$1,000,000	380	0.17%	\$ 265,868,405	4.91%
Over \$1,000,000	564	0.26%	\$ 4,522,281,254	83.51%
<b>Total</b>	<b>217,601</b>	<b>100.00%</b>	<b>\$ 5,415,197,627</b>	<b>100.00%</b>

#### Out of State Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2015

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	36,721	76.57%		
\$1 - \$5,000	2,744	5.72%	\$ 4,465,412	0.04%
\$5,000 - \$10,000	919	1.92%	\$ 6,753,286	0.07%
\$10,000 - \$25,000	1,352	2.82%	\$ 22,232,101	0.21%
\$25,000 - \$50,000	1,059	2.21%	\$ 38,228,172	0.37%
\$50,000 - \$100,000	1,059	2.21%	\$ 76,363,457	0.74%
\$100,000 - \$250,000	1,272	2.65%	\$ 207,242,922	2.00%
\$250,000 - \$500,000	877	1.83%	\$ 312,357,996	3.01%
\$500,000 - \$1,000,000	732	1.53%	\$ 529,830,973	5.10%
Over \$1,000,000	1,224	2.55%	\$ 9,189,484,266	88.47%
<b>Total</b>	<b>47,959</b>	<b>100.00%</b>	<b>\$ 10,386,958,585</b>	<b>100.00%</b>

#### Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2015

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	239,257	90.10%		
\$1 - \$5,000	7,234	2.72%	\$ 12,179,330	0.08%
\$5,000 - \$10,000	2,620	0.99%	\$ 19,228,621	0.12%
\$10,000 - \$25,000	3,964	1.49%	\$ 65,017,521	0.41%
\$25,000 - \$50,000	3,115	1.17%	\$ 112,656,345	0.71%
\$50,000 - \$100,000	2,628	0.99%	\$ 186,833,844	1.18%
\$100,000 - \$250,000	2,381	0.90%	\$ 379,925,621	2.40%
\$250,000 - \$500,000	1,461	0.55%	\$ 518,850,032	3.28%
\$500,000 - \$1,000,000	1,112	0.42%	\$ 795,699,378	5.04%
Over \$1,000,000	1,788	0.67%	\$ 13,711,765,520	86.77%
<b>Total</b>	<b>265,560</b>	<b>100.00%</b>	<b>\$ 15,802,156,212</b>	<b>100.00%</b>

**Notes:**

(i) S-Corporations: report only includes income taxed at the S-Corporation level. Does not include income to the shareholders.

(ii) In order to provide the most recent data, two years of reporting data is included in the current version of the statistical report.

Source: Information Technology Division, Georgia Department of Revenue



## CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS

Georgia Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2016				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	202,073	93.02%		
\$1 - \$5,000	4,319	1.99%	\$ 7,606,177	0.16%
\$5,000 - \$10,000	1,670	0.77%	\$ 12,232,225	0.25%
\$10,000 - \$25,000	2,714	1.25%	\$ 45,134,852	0.93%
\$25,000 - \$50,000	2,104	0.97%	\$ 76,190,129	1.58%
\$50,000 - \$100,000	1,625	0.75%	\$ 113,888,964	2.36%
\$100,000 - \$250,000	1,183	0.54%	\$ 184,436,052	3.81%
\$250,000 - \$500,000	550	0.25%	\$ 195,206,139	4.04%
\$500,000 - \$1,000,000	403	0.19%	\$ 281,616,613	5.82%
Over \$1,000,000	593	0.27%	\$ 3,919,013,862	81.05%
<b>Total</b>	<b>217,601</b>	<b>100.00%</b>	<b>\$ 4,835,325,013</b>	<b>100.00%</b>

Out of State Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2016				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	35,817	75.11%		
\$1 - \$5,000	2,866	6.01%	\$ 4,520,865	0.04%
\$5,000 - \$10,000	955	2.00%	\$ 6,958,862	0.06%
\$10,000 - \$25,000	1,397	2.93%	\$ 23,298,538	0.21%
\$25,000 - \$50,000	1,141	2.39%	\$ 41,227,885	0.37%
\$50,000 - \$100,000	1,087	2.28%	\$ 78,747,474	0.71%
\$100,000 - \$250,000	1,439	3.02%	\$ 233,550,957	2.11%
\$250,000 - \$500,000	905	1.90%	\$ 322,426,746	2.91%
\$500,000 - \$1,000,000	769	1.61%	\$ 545,420,928	4.92%
Over \$1,000,000	1,312	2.75%	\$ 9,822,417,218	88.66%
<b>Total</b>	<b>47,688</b>	<b>100.00%</b>	<b>\$ 11,078,569,473</b>	<b>100.00%</b>

Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2016				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	237,890	89.80%		
\$1 - \$5,000	7,185	2.71%	\$ 12,127,042	0.08%
\$5,000 - \$10,000	2,625	0.99%	\$ 19,191,087	0.12%
\$10,000 - \$25,000	4,111	1.55%	\$ 68,433,390	0.43%
\$25,000 - \$50,000	3,245	1.22%	\$ 117,418,014	0.74%
\$50,000 - \$100,000	2,712	1.02%	\$ 192,636,438	1.21%
\$100,000 - \$250,000	2,622	0.99%	\$ 417,987,009	2.63%
\$250,000 - \$500,000	1,455	0.55%	\$ 517,632,885	3.25%
\$500,000 - \$1,000,000	1,172	0.44%	\$ 827,037,541	5.20%
Over \$1,000,000	1,905	0.72%	\$ 13,741,431,080	86.35%
<b>Total</b>	<b>264,922</b>	<b>100.00%</b>	<b>\$ 15,913,894,486</b>	<b>100.00%</b>

**Notes:**

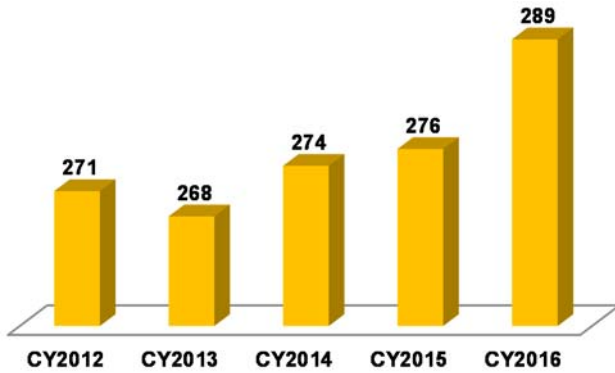
- (i) S-Corporations: report only includes income taxed at the S-Corporation level. Does not include income distributed to the shareholders.
- (ii) In order to provide the most recent data, two years of reporting data is included in the current version of the statistical report.

Source: Information Technology Division, Georgia Department of Revenue

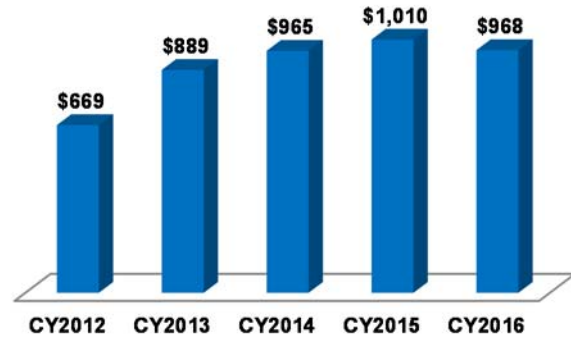


## Corporate Tax Collections and Returns

**Corporate Tax Returns (Thousands)**



**Corporate Tax Net Collections (Millions)**



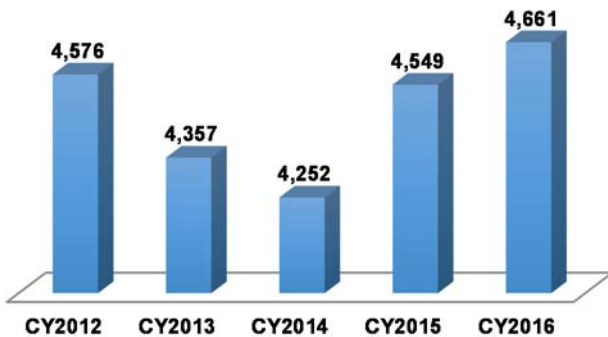
Note: Figures represent returns processed in particular year and do not relate to tax periods.

Source: Processing Center and Finance Department, Georgia Department of Revenue

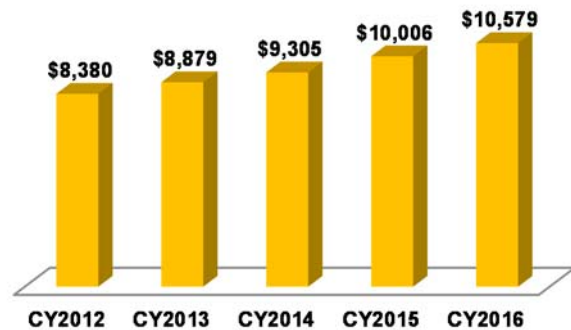
## Individual Income Tax

### Individual Tax Collections and Returns

**Number of Individual Returns Processed (Thousands)**



**Net Individual Income Tax Collections (Millions)**



Note: Returns processed includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.

Source: Processing Center and Finance Department, Georgia Department of Revenue





## Growth Trend of Individual Income Tax (000's)

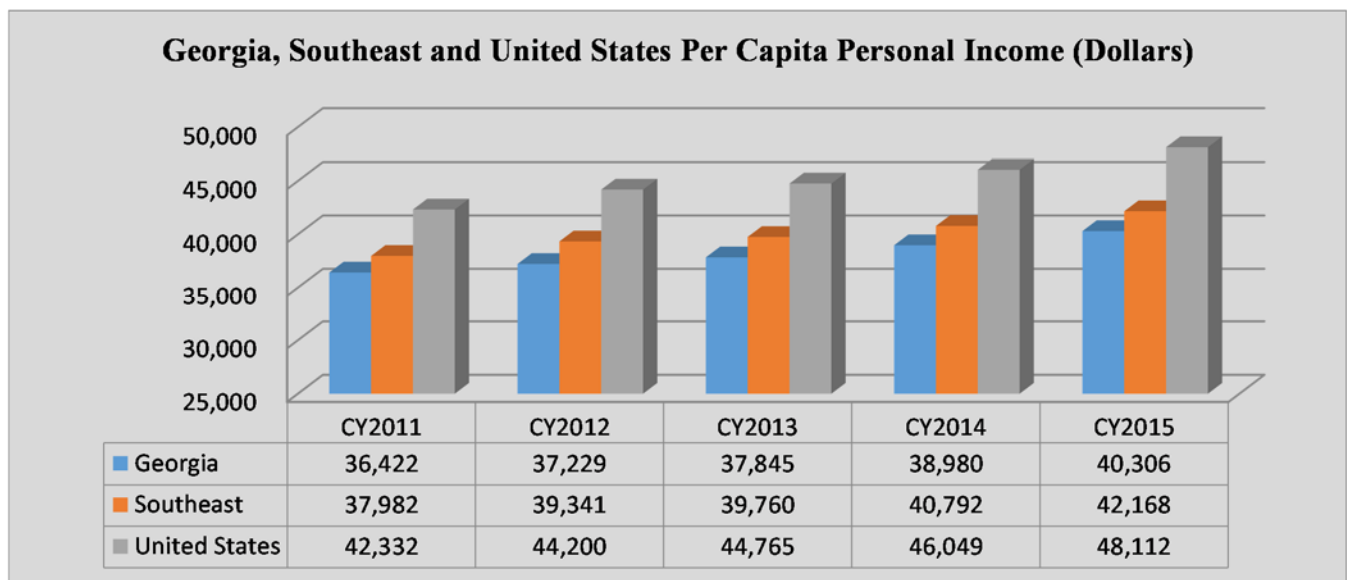
	CY2011	CY2012	CY2013	CY2014	CY2015
<b>Number of Returns</b>	4,265	4,225	4,298	4,470	4,560
<b>Adjusted Gross Income <sup>(i)</sup></b>	\$ 188,777,221	\$ 196,194,573	\$ 196,056,309	\$ 212,199,709	\$ 236,359,776
<b>Taxable Net Income <sup>(ii)</sup></b>	\$ 129,682,496	\$ 133,493,844	\$ 148,436,341	\$ 168,367,696	\$ 175,762,699
<b>Tax Liability</b>	\$ 8,007,391	\$ 8,515,779	\$ 8,211,306	\$ 9,373,170	\$ 9,796,513
<b>Annual Numerical Increase/Decrease</b>					
<b>Number of Returns</b>	(1)	(40)	73	172	191
<b>Adjusted Gross Income</b>	\$ (905,471)	\$ 7,417,352	\$ (138,264)	\$ 16,143,400	\$ 24,160,067
<b>Taxable Net Income</b>	\$ (8,831,749)	\$ 3,811,348	\$ 14,942,497	\$ 19,931,355	\$ 7,395,003
<b>Tax Liability</b>	\$ 337,367	\$ 508,388	\$ (304,473)	\$ 1,161,864	\$ 423,343
<b>Annual Percentage Increase/Decrease</b>					
<b>Number of Returns</b>	-0.02%	-0.94%	1.73%	4.00%	2.01%
<b>Adjusted Gross Income <sup>(i)</sup></b>	-0.48%	3.93%	-0.07%	8.23%	11.39%
<b>Taxable Net Income</b>	-6.38%	2.94%	11.19%	13.43%	4.39%
<b>Tax Liability</b>	4.40%	6.35%	-3.58%	14.15%	4.52%

**Notes:**

(i) Georgia Adjusted Gross Income from returns filed by full-year resident only.

(ii) Beginning with CY 2013 figures presented represent only the net taxable income of returns with a positive net taxable income.

Source: Information Technology Division, Georgia Department of Revenue



Source: US Department of Commerce, Bureau of Economic Analysis (BEA) - Per Capita Personal Income Summary (SA1-3)



## Trends in Individual Income and State Income Tax Receipts

	CY2011	CY2012	CY2013	CY2014	CY2015
Total Individual Personal Income <sup>(i)</sup>					
<b>Amount (Millions)</b>	\$ 356,836	\$ 371,488	\$ 378,156	\$ 393,594	\$ 411,361
<b>Change from Prior Year (%)</b>	6.95%	4.11%	1.79%	4.08%	4.51%
Individual Income Tax Receipts					
<b>Net Amount (Millions)</b>	\$ 7,952	\$ 8,380	\$ 8,879	\$ 9,305	\$ 10,006
<b>Change from Prior Year (%)</b>	8.59%	5.38%	5.95%	4.80%	7.53%
Income Elasticity Ratio <sup>(ii)</sup>					
<b>Income Elasticity Ratio</b>	1.24	1.31	3.32	1.18	1.67

**Notes:**

(i) Individual Income amounts are calculated each quarter, then averaged together to produce a seasonally adjusted yearly average; all years shown are four-quarter averages, whereas CY2015 is an average of the first 3 quarters of 2015.

(ii) Ratio of the percentage change in tax receipts to the percentage change in personal income. Measures the sensitivity of individual income tax revenue to changes in total individual personal income. A ratio of 1.0 would indicate an identical rate of change for income and tax yield.

**Source:** Finance Department, Georgia Department of Revenue and United States Department of Commerce, Bureau of Economic Analysis (BEA)

## Calendar Year 2016 Electronic Filing versus Paper Returns (000's)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
<b>E-filing</b>	3,995	1,113	222	1,312	6,642
<b>Paper returns</b>	666	118	67	52	903
<b>Total</b>	<b>4,661</b>	<b>1,231</b>	<b>289</b>	<b>1,364</b>	<b>7,545</b>

**Notes:**

Individual Income Tax includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.

**Source:** Information Technology Division, Georgia Department of Revenue

## Tax Returns Processed (000's)

	CY2012	CY2013	CY2014	CY2015	CY2016
<b>Individual Income Tax</b>	4,348	4,442	4,288	4,184	4,598
<b>Individual Amended Tax</b>	56	134	69	68	63
<b>Withholding Tax</b>	1,038	1,109	1,090	1,114	1,231
<b>Corporate Tax</b>	180	280	309	274	289
<b>Sales and Use Tax</b>	1,591	1,325	1,289	1,305	1,364
<b>Total of all Tax Types</b>	<b>7,213</b>	<b>7,290</b>	<b>7,045</b>	<b>6,945</b>	<b>7,545</b>

**Source:** Information Technology Division, Georgia Department of Revenue



## Calendar Year 2015 Individual Income Tax by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income	Percent of Net Taxable Income	Average Net Taxable Income	Total Tax	Returns with no Net Taxable Income	Avg. Tax Liability
Over Million	8,491	0.2%	\$18,116,501,310	10.31%	2,133,612	\$1,084,860,832	20	127,766
Over 500,000	19,195	0.4%	\$10,940,697,190	6.22%	569,976	\$651,600,213	23	33,946
Over 100,000	506,227	11.1%	\$67,857,620,105	38.61%	134,046	\$3,945,019,100	601	7,793
Over 50,000	726,938	15.9%	\$36,781,981,840	20.93%	50,599	\$2,037,041,756	3,268	2,802
Over 30,000	670,783	14.7%	\$17,077,518,491	9.72%	25,459	\$877,887,814	12,137	1,309
Over 25,000	245,709	5.4%	\$4,003,934,349	2.28%	16,295	\$188,372,163	8,848	767
Over 20,000	278,107	6.1%	\$3,423,576,523	1.95%	12,310	\$149,404,765	14,200	537
Over 15,000	324,214	7.1%	\$2,620,248,388	1.49%	8,082	\$100,026,863	26,530	309
Over 14,000	77,910	1.7%	\$416,393,809	0.24%	5,345	\$13,902,410	7,674	178
Over 13,000	78,032	1.7%	\$368,186,715	0.21%	4,718	\$11,720,513	12,883	150
Over 12,000	68,711	1.5%	\$315,218,830	0.18%	4,588	\$9,733,530	10,842	142
Over 11,000	68,867	1.5%	\$276,276,091	0.16%	4,012	\$7,945,972	10,929	115
Over 10,000	74,953	1.6%	\$244,615,951	0.14%	3,264	\$6,271,311	17,286	84
Over 9,000	85,594	1.9%	\$218,207,945	0.12%	2,549	\$4,897,284	17,315	57
Over 8,000	62,784	1.4%	\$139,102,974	0.08%	2,216	\$2,902,786	13,848	46
Over 7,000	61,331	1.3%	\$99,558,268	0.06%	1,623	\$1,782,349	20,537	29
Over 6,000	61,381	1.3%	\$63,040,031	0.04%	1,027	\$925,068	18,287	15
Over 5,000	60,309	1.3%	\$21,205,694	0.01%	352	\$207,070	18,274	3
Over 4,000	58,471	1.3%	\$80,033	0.00%	1	\$1,060	58,366	-
Over 3,000	58,567	1.3%	\$16,108	0.00%	-	\$172	58,537	-
Over 2,000	57,566	1.3%	\$338	0.00%	-	\$3	57,564	-
Over 1,000	53,949	1.2%	\$-	0.00%	-	\$-	53,949	-
Under 1,000	395,319	8.7%	\$-	0.00%	-	\$-	395,319	-
NonRes/Partial	456,664	10.0%	\$12,778,717,824	7.27%	27,983	\$702,009,797	98,826	1,537
Totals	<b>4,560,072</b>	<b>100%</b>	<b>\$175,762,698,806</b>	<b>100%</b>	<b>\$38,544</b>	<b>\$9,796,512,831</b>	<b>936,063</b>	<b>\$2,148</b>

Note: Figures in this table represent returns received in CY 2016 with the majority of tax liability reflected for CY 2015.

Source: Information Technology Division, Georgia Department of Revenue

## Sales and Use Tax

### Comparison of Sales Tax Collected and Distributed (Millions)

	FY2012	FY2013	FY2014	FY2015	FY2016
Net State Collection	\$ 5,330	\$ 5,324	\$ 5,170	\$ 5,441	\$ 5,476
Change from Prior Year (%)	4.55%	-0.11%	-2.89%	5.24%	0.64%
Local Distributions	\$ 4,623	\$ 4,633	\$ 4,603	\$ 4,822	\$ 4,891
Change from Prior Year (%)	4.88%	0.22%	-0.65%	4.76%	1.43%
Total Sales Tax	\$ 9,953	\$ 9,957	\$ 9,773	\$ 10,263	\$ 10,367
Change from Prior Year (%)	4.70%	0.04%	-1.85%	5.01%	1.02%

Note: HB 266 (Title Ad Valorem Tax) shifted tax revenue and explains the reduced sales tax collections in FY2013 and FY2014.

Source: Finance Office, Georgia Department of Revenue



## Net Sales and Use Tax Collections by Month (000's)

Month	FY2012	FY2013	FY2014	FY2015	FY2016
July	\$ 446,480	\$ 460,311	\$ 430,087	\$ 455,541	\$471,089
August	\$ 433,382	\$ 446,798	\$ 407,914	\$ 442,131	\$453,904
September	\$ 441,071	\$ 459,625	\$ 421,407	\$ 445,601	\$444,142
October	\$ 437,184	\$ 439,250	\$ 417,435	\$ 450,873	\$446,135
November	\$ 451,249	\$ 435,061	\$ 423,373	\$ 437,839	\$432,061
December	\$ 402,060	\$ 440,766	\$ 414,384	\$ 431,043	\$426,319
January	\$ 518,348	\$ 518,821	\$ 498,712	\$ 544,341	\$557,563
February	\$ 412,184	\$ 446,312	\$ 392,862	\$ 409,300	\$382,325
March	\$ 428,282	\$ 427,402	\$ 416,956	\$ 416,010	\$435,132
April	\$ 482,423	\$ 416,813	\$ 469,713	\$ 504,343	\$512,335
May	\$ 448,739	\$ 418,386	\$ 428,801	\$ 442,982	\$462,794
June	\$ 428,945	\$ 414,536	\$ 448,767	\$ 461,408	\$451,981
<b>Total</b>	<b>\$ 5,330,347</b>	<b>\$ 5,324,081</b>	<b>\$ 5,170,411</b>	<b>\$ 5,441,412</b>	<b>\$5,475,780</b>

Source: Finance Office, Georgia Department of Revenue

## Sales and Use Tax Revenues by Business Group (000's)

	FY2012	FY2013	FY2014	FY2015	FY2016
Accommodations	\$ 208,044	\$ 221,696	\$ 239,002	\$ 269,134	\$ 295,999
Car & Automotive	\$ 1,020,368	\$ 877,563	\$ 283,772	\$ 300,091	\$ 330,633
Construction	\$ 60,352	\$ 62,041	\$ 69,314	\$ 79,158	\$ 95,080
Food & Grocery	\$ 1,562,526	\$ 1,643,849	\$ 1,746,942	\$ 1,890,152	\$ 2,053,976
General Merchandise	\$ 1,396,157	\$ 1,433,731	\$ 1,485,867	\$ 1,558,718	\$ 1,653,392
Home Furnishings	\$ 699,906	\$ 710,159	\$ 767,792	\$ 819,792	\$ 902,839
Manufacturing	\$ 538,874	\$ 534,055	\$ 555,161	\$ 605,656	\$ 642,317
Miscellaneous Svcs	\$ 932,264	\$ 990,159	\$ 1,052,854	\$ 1,116,512	\$ 1,179,552
Other Retail	\$ 1,169,833	\$ 1,158,049	\$ 1,239,132	\$ 1,308,779	\$ 1,369,165
Other Services	\$ 560,363	\$ 511,939	\$ 461,314	\$ 245,015	\$ 290,875
Utilities	\$ 1,006,630	\$ 974,826	\$ 980,271	\$ 991,603	\$ 932,006
Wholesale	\$ 924,923	\$ 933,064	\$ 970,112	\$ 998,342	\$ 914,266
<b>Total</b>	<b>\$ 10,080,240</b>	<b>\$ 10,051,131</b>	<b>\$ 9,851,533</b>	<b>\$ 10,182,952</b>	<b>\$ 10,660,100</b>

Note: The passage of HB266 to implement a Title Ad Valorem tax (TAVT) on the purchase of new and used automobiles has led to the shifting of tax revenue out of sales tax and explains the large decrease in the car & automotive category from FY2013 to FY2014.

Source: Information Technology Division, Georgia Department of Revenue



## Local Government

### Two Calendar Year Economic Indicators by County

County	2015 County Local Sales Tax Distribution		2015 Net Property and Utility Digest		County	2015 County Local Sales Tax Distribution		2015 Net Property and Utility Digest	
	000's	Rank	000's	Rank		000's	Rank	000's	Rank
Appling	\$16,780	51	\$751,899	67	Dade	\$6,384	95	\$376,723	99
Atkinson	\$1,917	135	\$137,560	147	Dawson	\$20,253	42	\$1,065,865	54
Bacon	\$3,633	115	\$226,328	129	Decatur	\$12,809	61	\$736,639	68
Baker	\$464	157	\$127,388	148	DeKalb	\$333,067	2	\$21,946,33	4
Baldwin	\$19,037	46	\$921,918	58	Dodge	\$7,228	88	\$358,407	104
Banks	\$9,231	84	\$434,378	92	Dooly	\$4,809	102	\$269,307	119
Barrow	\$28,716	35	\$1,655,959	34	Dougherty	\$47,029	22	\$1,781,503	32
Bartow	\$59,966	20	\$2,784,659	22	Douglas	\$72,035	14	\$3,310,034	19
Ben Hill	\$6,419	94	\$323,178	112	Early	\$3,984	112	\$367,594	102
Berrien	\$4,091	110	\$296,863	115	Echols	\$323	158	\$106,967	151
Bibb	\$90,890	11	\$3,713,387	17	Effingham	\$22,887	39	\$1,463,934	38
Bleckley	\$4,042	111	\$233,438	126	Elbert	\$5,545	97	\$449,662	91
Brantley	\$3,294	118	\$286,998	117	Emanuel	\$9,295	83	\$412,646	95
Brooks	\$2,754	123	\$357,501	105	Evans	\$4,462	107	\$220,734	130
Bryan	\$16,460	52	\$1,148,904	51	Fannin	\$14,087	58	\$1,129,310	53
Bulloch	\$31,582	31	\$1,653,677	35	Fayette	\$43,306	25	\$3,969,275	14
Burke	\$19,166	45	\$2,753,420	23	Floyd	\$39,166	28	\$2,675,655	25
Butts	\$11,781	66	\$497,622	86	Forsyth	\$104,298	9	\$8,991,404	6
Calhoun	\$1,159	152	\$110,918	150	Franklin	\$9,689	80	\$481,076	87
Camden	\$21,179	41	\$1,220,588	44	Fulton	\$895,638	1	\$52,379,61	1
Candler	\$4,769	103	\$208,636	134	Gilmer	\$11,657	68	\$976,767	56
Carroll	\$48,284	21	\$2,216,568	27	Glascocock	\$557	156	\$81,250	155
Catoosa	\$29,836	33	\$1,366,720	40	Glynn	\$40,582	26	\$3,951,859	15
Charlton	\$3,174	120	\$287,656	116	Gordon	\$24,886	38	\$1,300,266	42
Chatham	\$201,863	5	\$11,500,26	5	Grady	\$7,569	86	\$454,732	90
Chattahooch	\$3,138	121	\$58,094	158	Greene	\$11,610	69	\$1,193,552	47
Chattooga	\$7,094	89	\$354,742	106	Gwinnett	\$297,293	3	\$24,962,69	3
Cherokee	\$69,164	15	\$7,358,830	7	Habersham	\$15,000	55	\$926,399	57
Clarke	\$67,445	16	\$3,106,358	21	Hall	\$89,411	12	\$5,728,603	8
Clay	\$765	153	\$94,703	154	Hancock	\$1,668	139	\$335,961	108
Clayton	\$177,137	6	\$5,722,317	9	Haralson	\$9,845	77	\$606,681	78
Clinch	\$1,705	137	\$229,235	128	Harris	\$9,664	81	\$1,174,535	48
Cobb	\$278,227	4	\$26,837,11	2	Hart	\$8,350	85	\$811,529	62
Coffee	\$16,856	50	\$761,418	66	Heard	\$11,658	67	\$420,061	94
Colquitt	\$15,951	53	\$809,998	63	Henry	\$96,606	10	\$5,340,571	10
Columbia	\$76,620	13	\$4,588,857	12	Houston	\$67,222	17	\$3,487,494	18
Cook	\$5,416	98	\$299,204	114	Irwin	\$1,897	136	\$209,074	133
Coweta	\$62,535	19	\$3,836,978	16	Jackson	\$28,572	36	\$1,896,225	30
Crawford	\$1,643	141	\$265,119	120	Jasper	\$2,501	129	\$328,277	110
Crisp	\$14,694	56	\$499,640	85	Jeff Davis	\$7,042	90	\$253,907	121



## Two Calendar Year Economic Indicators by County (continued)

County	2015 County Local Sales Tax Distribution		2015 Net Property and Utility Digest		County	2015 County Local Sales Tax Distribution		2015 Net Property and Utility Digest	
	000's	Rank	000's	Rank		000's	Rank	000's	Rank
Jefferson	\$6,824	91	\$370,398	100	Richmond	\$145,978	7	\$4,291,524	13
Jenkins	\$2,615	126	\$217,232	131	Rockdale	\$43,375	24	\$1,889,561	31
Johnson	\$1,992	133	\$147,217	145	Schley	\$1,257	150	\$101,740	153
Jones	\$5,932	96	\$633,625	75	Screven	\$3,418	117	\$368,746	101
Lamar	\$4,726	105	\$423,121	93	Seminole	\$2,658	124	\$234,733	125
Lanier	\$1,602	143	\$161,224	142	Spalding	\$18,693	47	\$1,203,441	46
Laurens	\$30,578	32	\$1,172,752	49	Stephens	\$10,144	74	\$543,654	81
Lee	\$10,016	75	\$831,615	60	Stewart	\$1,197	151	\$139,941	146
Liberty	\$17,218	49	\$1,131,299	52	Sumter	\$14,462	57	\$694,870	71
Lincoln	\$2,493	130	\$244,687	123	Talbot	\$1,635	142	\$178,182	138
Long	\$1,478	148	\$282,629	118	Taliaferro	\$294	159	\$55,027	159
Lowndes	\$63,061	18	\$2,732,952	24	Tattnall	\$6,773	92	\$366,709	103
Lumpkin	\$9,769	78	\$772,793	65	Taylor	\$3,292	119	\$197,196	135
Macon	\$4,302	109	\$323,524	111	Telfair	\$4,376	108	\$247,365	122
Madison	\$5,278	99	\$548,548	80	Terrell	\$2,514	128	\$233,403	127
Marion	\$1,538	145	\$191,854	136	Thomas	\$21,567	40	\$1,322,803	41
McDuffie	\$12,486	62	\$526,799	83	Tift	\$25,886	37	\$864,288	59
McIntosh	\$3,728	114	\$409,840	96	Toombs	\$17,906	48	\$615,794	77
Meriwether	\$4,738	104	\$476,824	88	Towns	\$5,169	100	\$661,500	73
Miller	\$1,595	144	\$161,286	141	Treutlen	\$1,527	147	\$105,649	152
Mitchell	\$6,541	93	\$531,539	82	Troup	\$32,768	30	\$1,769,367	33
Monroe	\$12,306	64	\$1,374,113	39	Turner	\$2,611	127	\$186,467	137
Montgomery	\$1,982	134	\$167,982	140	Twiggs	\$1,663	140	\$238,712	124
Morgan	\$10,518	72	\$699,407	70	Union	\$11,532	70	\$1,040,231	55
Murray	\$11,800	65	\$722,358	69	Upson	\$9,357	82	\$512,895	84
Muscogee	\$119,898	8	\$5,012,219	11	Walker	\$15,088	54	\$1,159,151	50
Newton	\$33,111	29	\$1,986,213	29	Walton	\$29,779	34	\$2,014,858	28
Oconee	\$19,727	43	\$1,506,584	37	Ware	\$19,513	44	\$647,017	74
Oglethorpe	\$2,036	132	\$348,259	107	Warren	\$1,704	138	\$158,236	143
Paulding	\$45,431	23	\$3,174,818	20	Washington	\$9,955	76	\$632,863	76
Peach	\$10,192	73	\$579,092	79	Wayne	\$13,827	59	\$678,105	72
Pickens	\$12,394	63	\$1,203,856	45	Webster	\$597	155	\$77,272	156
Pierce	\$5,148	101	\$393,289	97	Wheeler	\$1,419	149	\$124,766	149
Pike	\$2,986	122	\$386,008	98	White	\$11,108	71	\$783,536	64
Polk	\$13,571	60	\$812,391	61	Whitfield	\$39,760	27	\$2,591,131	26
Pulaski	\$2,648	125	\$215,041	132	Wilcox	\$1,534	146	\$150,015	144
Putnam	\$7,380	87	\$1,267,338	43	Wilkes	\$3,815	113	\$317,687	113
Quitman	\$614	154	\$68,693	157	Wilkinson	\$3,518	116	\$332,778	109
Rabun	\$9,764	79	\$1,550,357	36	Worth	\$4,640	106	\$466,268	89
Randolph	\$2,441	131	\$170,338	139	<b>Total</b>	<b>\$4,907,527</b>		<b>\$309,099,746</b>	

Source: Local Government Services Division and Information Technology Division, Georgia Department of Revenue



## Taxable Values and Rates, General Property and Public Utilities

	FY2012	FY2013	FY2014	FY2015	FY2016
<b>Net Taxable Values</b>					
State Rate (per \$1,000 value)	0.25	0.20	0.15	0.10	0.05
Grand Total	\$ 303,278,456	\$ 291,638,396	\$ 290,202,340	\$ 298,346,499	\$ 308,688,645
Public Utilities	\$ 12,745,600	\$ 13,296,436	\$ 13,940,371	\$ 14,438,856	\$ 14,884,695
<b>General Property (Net of Exemptions)</b>					
Total	\$ 290,532,856	\$ 278,341,960	\$ 276,261,969	\$ 283,907,643	\$ 293,803,950
Real Property	\$ 248,310,208	\$ 235,100,476	\$ 230,679,340	\$ 241,153,851	\$ 256,149,879
Personal Property	\$ 42,222,648	\$ 43,241,484	\$ 45,582,625	\$ 42,753,792	\$ 37,654,071

Source: Local Government Services Division, Georgia Department of Revenue

## Motor Vehicle

### Active Registrations for Georgia Specialty Plates

Top Ten Specialty Plates	FY2012	FY2013	FY2014	FY2015	FY2016
Wildlife (O.C.G.A. § 40-2-86)	109,178	82,176	68,206	61,646	57,460
Bobwhite Quail (§ 40-2-86)	67,334	52,920	44,990	42,500	41,479
Educators (§ 40-2-86)	32,832	27,689	24,730	22,731	21,044
Hobby Antique (§ 40-2-86)	28,117	23,409	21,339	19,790	18,630
Breast Cancer Awareness (§ 40-2-86)	25,541	20,958	18,133	16,025	14,390
Hummingbird (§ 40-2-86)	25,631	19,629	16,791	15,632	12,718
Wildflower (§ 40-2-86)	26,757	20,314	16,867	14,597	15,632
Golden Labrador Retriever (§ 40-2-86)	18,588	15,354	13,498	12,036	10,874
Certified Firefighter (§ 40-3-86.1)	9,814	10,268	10,640	11,045	9,791
Dog & Cat Sterilization (§ 40-2-86)	18,452	20,314	12,439	10,861	11,361

Source: Motor Vehicle Division, Georgia Department of Revenue

### Motor Vehicle Registrations

	FY2012	FY2013	FY2014	FY2015	FY2016
Registrations Issued	8,686,939	8,785,922	8,933,714	9,136,983	9,329,835
Tags Issued	1,843,323	1,563,322	1,884,228	1,968,145	2,080,233
Titles Issued	2,553,854	2,390,995	2,217,497	2,710,000	2,816,323
Insurance Notifications	1,069,300	1,087,851	1,113,877	1,245,411	1,248,074

Source: Motor Vehicle Division, Georgia Department of Revenue



## Number of Motor Vehicle Registrations Issued by Major Category

	FY2012	FY2013	FY2014	FY2015	FY2016
Passenger Cars	5,531,795	5,619,161	5,734,501	5,885,471	6,032,589
Motorcycles	201,206	199,287	199,445	199,796	199,504
Trucks	1,854,488	1,851,983	1,858,415	1,880,170	1,905,876
Trailers	1,058,038	1,074,232	1,100,063	1,129,465	1,150,794
Bus	41,227	41,064	41,079	41,858	40,847
Other	185	195	211	223	225
<b>Total</b>	<b>8,686,939</b>	<b>8,785,922</b>	<b>8,933,714</b>	<b>9,136,983</b>	<b>9,329,835</b>

## Alcohol and Tobacco

### Tax and Fee Collections by Alcohol and Tobacco Division (000's)

	FY2012	FY2013	FY2014	FY2015	FY2016
Delinquent Tax Collections	\$ 9,091	\$ 5,221	\$ 1,590	\$ 1,062	\$ 888
Fee Collections	\$ 565	\$ 265	\$ 243	\$ 217	\$ 221
Executive Orders / Administrative Penalties / Fines	\$ 1,075	\$ 394	\$ 366	\$ 385	\$ 480
<b>Total Collections and Fines Paid</b>	<b>\$ 10,731</b>	<b>\$ 5,880</b>	<b>\$ 2,199</b>	<b>\$ 1,664</b>	<b>\$ 1,589</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

### Revenue from Selective Excise Taxes (000's)

	FY2012	FY2013	FY2014	FY2015	FY2016
Beer	\$ 84,846	\$ 85,854	\$ 85,798	\$ 86,673	\$ 88,056
Tobacco	\$ 227,147	\$ 211,524	\$ 218,488	\$ 215,033	\$ 224,011
Liquor	\$ 53,733	\$ 55,572	\$ 57,153	\$ 60,082	\$ 63,640
Motor Fuel	\$ 431,564	\$ 428,278	\$ 447,529	\$ 457,234	\$ 1,604,962
Wine	\$ 35,124	\$ 35,840	\$ 35,767	\$ 39,924	\$ 38,889
<b>Selective Excise Total</b>	<b>\$ 832,414</b>	<b>\$ 817,068</b>	<b>\$ 844,735</b>	<b>\$ 858,946</b>	<b>\$ 2,019,558</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue





## Revenue from Business License Fees (000's)

	FY2012	FY2013	FY2014	FY2015	FY2016
Beer Dealers	\$ 159	\$ -	\$ 142	\$ 187	\$ 192
Cigar and Cigarette Dealers	\$ 20	\$ 172	\$ 168	\$ 235	\$ 242
Liquor Dealers	\$ 947	\$ 3,505	\$ 1,485	\$ 1,648	\$ 1,766
Wine Dealers	\$ 269	\$ -	\$ 337	\$ 259	\$ 237
<b>Business Licenses Total</b>	<b>\$ 1,395</b>	<b>\$ 3,677</b>	<b>\$ 2,132</b>	<b>\$ 2,329</b>	<b>\$ 2,437</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

## Alcohol and Tobacco Division Statistics

	FY2012	FY2013	FY2014	FY2015	FY2016
Number of Alcohol Agents	41	40	32	28	36
Alcohol Inspections	7,556	5,398	5,617	4,481	3,755
Alcohol Investigations	1,350	1,219	1,122	1,118	1,050
Alcohol Citations	7,556	962	707	719	939
Underage Alcohol Investigations	5,343	3,816	3,673	3,686	3,254
Underage Alcohol Citations	617	300	254	329	321
Liquor License Investigations	1,350	1,219	1,122	1,118	1,090
Still Seizures	2	-	2	2	5
Tobacco Inspections	6,187	3,954	4,454	3,796	2,945
Tobacco Investigations	7	37	41	11	40
Tobacco Citations	206	114	329	279	317
Underage Tobacco Investigations	2,065	1,339	2,688	4,077	3,761
Executive Orders	2,437	1,039	1,111	837	943
Game Inspections	3,201	2,191	3,293	-	-
Felony Arrests	26	16	2	4	7
Misdemeanor Arrests	162	125	130	343	268
Dyed Fuel Inspections	6,958	7,111	6,838	8,755	7,862
Dyed Fuel Violations	155	50	113	188	73

Source: Alcohol and Tobacco Division, Georgia Department of Revenue



## Taxpayer Bill of Rights

The mission of the Department of Revenue (DOR) is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service. As a Georgia taxpayer, you have the right to expect DOR to honor its mission and to uphold your rights every time you contact or are contacted by DOR. This includes fair and courteous treatment in all dealings with DOR, prompt and accurate responses to all questions and requests for tax assistance, and a fair and timely hearing on a dispute of any tax liability, as provided by law. The following is a summary of your rights and DOR's responsibilities to you as a Georgia taxpayer.

### RIGHTS OF A TAXPAYER

**Privacy.** You have the right to privacy with regard to information you provide pertaining to returns, reports, or the affairs of your business, except under certain circumstances. See O.C.G.A. §§ 48-2-15 and 48-7-60.

**Assistance.** You have the right to prompt and accurate responses from DOR to questions and requests for tax assistance.

**Explanation.** You have the right to a clear explanation of: the basis of any audit activities performed by a DOR agent; the basis of an assessment of additional taxes, interest and penalties, or the denial or decrease of any refund or credit claim; the basis of any DOR enforcement or collection activities; the procedure for protesting a Proposed Assessment or Refund Denial; and the procedure for appealing an Official Assessment and Demand for Payment, Refund Denial, or State Tax Execution.

**Dispute.** You have the right to dispute an adverse decision of DOR as further detailed below.

**Representation.** You have the right to representation by your authorized agent, whether an attorney, accountant, or other person with a properly completed Power of Attorney, in any hearing or conference with DOR. A Power of Attorney form can be downloaded from <https://dor.georgia.gov/documents/forms>.

### OBLIGATIONS OF THE GEORGIA DEPARTMENT OF REVENUE

DOR has the obligation to:

- Perform audits and conduct conferences with you at reasonable times and places;
- Furnish copies of the agent's audit documents that explain the basis for an assessment;
- Resolve tax controversies fairly and equitably at the administrative level whenever possible; and
- Estimate your tax liability and issue an assessment based on the best information available if you fail to maintain records suitable to determine the amount of tax due or to support the accuracy of the return.

### REQUESTING A TAX REFUND

- You may file a claim for an income tax refund within three years after the date the taxes were paid or the due date for filing the applicable income tax return, including any extensions which have been granted, whichever is later.
- You may file a claim for a refund of taxes other than income tax within three years after the date the taxes were paid.



- The claim must be in writing or filed electronically, include a summary statement of the grounds upon which you rely, and identify the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available on the DOR website at <https://dor.georgia.gov/documents/forms>.

## DISPUTING A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

- To dispute a Proposed Assessment or Refund Denial, you may protest with the Department within 30 days of the issued date printed on the notice. To protest online, log on to the Georgia Tax Center website at <https://gtc.dor.ga.gov>. To protest by mail, complete a Protest of Proposed Assessment or Refund Denial form by downloading the form from the DOR website at <https://dor.georgia.gov/documents/forms> and following the instructions. DOR will notify you that the protest has been either granted or denied.
- If DOR grants your protest of a Proposed Assessment, the assessment will be withdrawn. If DOR grants your protest of a Refund Denial, the refund will be issued.
- If DOR denies your protest of a Proposed Assessment, DOR will issue an Official Assessment and Demand for Payment and notify you of the assessment amount, subject to the right to appeal. If DOR denies your protest of a Refund Denial, you also have the right to appeal.

## DISPUTING AN OFFICIAL ASSESSMENT, REFUND DENIAL OR STATE TAX EXECUTION

- ***To Dispute an Official Assessment:***  
You must appeal the Official Assessment either to GTT or in the appropriate superior court within 30 days of the issued date of the Official Assessment and Demand for Payment notice.
- ***To Dispute the Denial of a Claim for Refund:***  
If DOR denies your claim for refund, you can appeal the denial either to GTT or in the appropriate superior court within the later of (i) two years from the date the refund claim was denied, or (ii) if you elected to protest the refund denial before appealing, 30 days after the issued date of DOR's notice of its decision.
- ***To Dispute the Issuance of a State Tax Execution:***  
Failure to either pay or appeal an Official Assessment within 30 days may result in the issuance of a State Tax Execution. You can appeal the issuance of a State Tax Execution to GTT or in the appropriate superior court.

### **Georgia Tax Tribunal (GTT)**

- GTT hears and decides certain state tax disputes and is completely separate from and totally independent of DOR. Decisions of GTT (except small claims cases) may be appealed to the Superior Court of Fulton County.
- GTT's Small Claims Division handles appeals where the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for other tax types. Decisions in small claims cases are final and cannot be appealed.
- To file an appeal with GTT, complete a Georgia Tax Tribunal Petition by downloading the form from [www.gataxtribunal.ga.gov](http://www.gataxtribunal.ga.gov) and following the instructions.



## Superior Court

- An appeal in superior court must satisfy certain legal procedural requirements and must be accompanied by either a surety bond in an amount equal to the amount in dispute or evidence of your owning equity in real estate in Georgia in an amount equal to or in excess of the amount in dispute. It is highly recommended that you retain legal counsel for an appeal in superior court.

## COLLECTION PROCEDURES

- If you fail to either pay or appeal an official assessment within 30 days, DOR may issue a state tax execution and impose a collection fee equaling 20% of the total tax, interest, and penalties due. The tax execution may be recorded in the public records of any county in the state where you live or own real property and will constitute a lien covering all property in which you have any interest.
- After the issuance of the tax execution, DOR can utilize all lawful means to collect the amount due, including garnishment, levy, and sale of your property or rights to property. Any additional costs that arise from such collection actions will be added to the amount due indicated on the state tax execution.
- An appeal to GTT or in superior court stays any enforcement or collection actions by DOR (except for actions taken due to the issuance of a jeopardy assessment), although the stay may be lifted for good cause by the GTT or superior court judge.
- DOR is authorized to issue a jeopardy assessment against you for the immediate collection of any tax if there is evidence that you intend to leave Georgia, remove your property, conceal yourself or your property, discontinue your business without making adequate provision for the payment of state taxes, or you do anything which would tend to prejudice or jeopardize DOR's ability to assess or collect state taxes that you owe. A jeopardy assessment may be appealed in the same manner as an official assessment; however, collection activities will continue unless you file a bond with DOR that adequately secures payment of the tax.

## TAXPAYER ADVOCACY OFFICE (TAO)

- The TAO was created to ensure that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you feel that you have been treated unfairly or have received no response to requests for service, the TAO may intervene on your behalf to facilitate a timely and equitable resolution, provided that you have not already appealed to GTT or in superior court.
- Please direct any suggestions or complaints concerning a particular tax-related issue to Georgia Department of Revenue, Taxpayer Advocacy Office, P.O. Box 49708, Atlanta, Georgia 30359-2708 or to [taxadv@dor.ga.gov](mailto:taxadv@dor.ga.gov).



## Department Contact Information

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