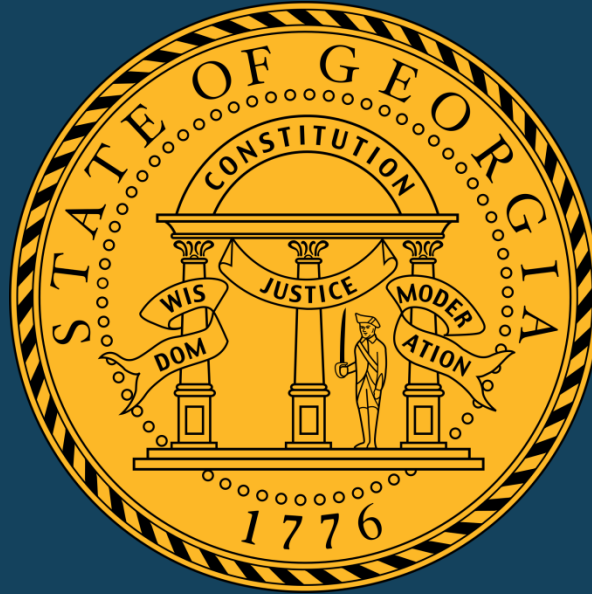


GEORGIA DEPARTMENT OF REVENUE



2014 Annual Report

Lynnette T. Riley
Commissioner



Lynnette T. Riley
Commissioner

State of Georgia
Department of Revenue

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

June 10, 2015

The Honorable Nathan Deal, Governor
Members of the Georgia Legislature
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, 2014. Net collections for the past fiscal year totaled \$17,883,283,617 compared to \$17,003,991,758 for fiscal year 2013, a 5.2% increase.

Enclosed in this report are many of the metrics used by the Department to measure its operations and effectiveness. We will continue to refine these measures over the coming year to ensure that the Department operates as efficiently and effectively as possible.

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

MISSION STATEMENT

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
- Minimize the tax gap to promote fairness
- Maintain continuous improvement and rigorous accountability

CORE VALUES

- Customer Service
- Operational Efficiency
- Employee Engagement

FOREWORD

The Georgia Department of Revenue 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 fair share of tax – and nothing more.

In fiscal year 2014, the Department collected \$24.9 billion in gross tax revenues and distributed \$4.6 billion in sales tax revenues to counties and municipalities. Utilizing advanced technology, the Department processed nearly 4.3 million individual income tax returns and issued almost 3.0 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; reviewing county property tax digests; administration of the unclaimed property program; and developing tax forms, instructions, and procedures with the goal of enhancing compliance efforts while making the reporting and collection of taxes less onerous for Georgia taxpayers.

ALCOHOL TAXES

The licensed sale of alcoholic beverages commenced in Georgia in 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 obtains an alcohol beverage license from the Department of Revenue and complies with all local licensing requirements.

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 TAX

Georgia's current corporate income tax rate became effective in 1969 at a rate of 6 percent. 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 has 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 including the creation of withholding tax, estimated tax, and new graduated schedules for certain types of filers have been incorporated over the years.

MOTOR FUEL TAX

Georgia collects two motor fuel taxes: an excise tax and a prepaid state sales tax. Both are collected by licensed distributors of motor fuel and passed on to the consumer at the retail level.

The excise tax is 7 ½ cents per gallon except for aviation gasoline, which is taxed at one cent per gallon. The prepaid State tax is four percent of the average statewide retail selling price. The prepaid State tax rate is adjusted semiannually (January and July) unless the statewide average motor fuel price deviates (up or down) by more than 25 percent during the six-month period.

Georgia was one of 10 states that initiated a motor fuel tax in 1921. All states began taxing motor fuel by 1929 and it was the largest revenue producer in Georgia (and most states) until after World War II. In the 1950s, the new 3 percent state sales and use tax replaced motor fuel tax as Georgia's top revenue producing tax.

In January 1950, the excise tax rate was 7 cents per gallon. In July 1951, the excise tax decreased to 6 cents per gallon. It rose to 6 ½ cents per gallon in July 1955, and increased again in June 1971 to its present rate. In July 1979, a second motor fuel tax was added, at a rate of 3 percent. In 1989, collection of an additional 1 percent sales and use tax began when the state sales and use tax rate increased to 4 percent. The second motor fuel tax and the additional 1 percent sales and use tax, were replaced by the prepaid State tax effective January 1, 2004.

Note: The Georgia General Assembly passed House Bill 170 (The Transportation Funding Act of 2015) during the 2015 legislative session. House Bill 170 eliminated the prepaid state tax on motor fuel and increased the excise tax on motor fuel from 7 ½ cents per gallon to 26 cents per gallon for all motor fuel except diesel fuel, which will be taxed at a rate of 29 cents per gallon. Beginning July 1, 2015, the excise tax on motor fuel will be the sole component of motor fuel tax.

MOTOR VEHICLE TAGS AND TITLES

Georgia law first required motor vehicle registrations beginning with 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, the revenue for which 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), based on the vehicle value, and due at the time of application for certificate of title.

By statute, the rate of TAVT 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 the 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. The state millage rate is 0.15 mill, but will continue to decrease annually by .05 mill until full repeal is in effect in 2016.

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 county sales and use tax rate varies between 1 and 4 percent depending on which of the following county 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 TAXES

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. It 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.

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Directory – January 2015

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

Administrative Services Division

Commissioner, Lynne Riley		404-417-2100
Deputy Commissioner, Scott Graham		404-417-2100
Chief Financial Officer, Becky East	Suite 14200	404-417-2222
Budget and Accounting	Suite 14200	404-417-2222
Office of Human Resources Director, Ann Raines Williamson	Suite 14100	404-417-2233
Public Information	Suite 15300	404-417-2171

Alcohol and Tobacco Division

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

Deputy Commissioner - Tax, Pete Donnelly	Suite 18100	404-417-6458
Director - Ellie Cimaglia	Suite 18200	404-417-2233

Information Technology Division

Chief Information Officer, Michael Long	Suite 6305	404-417-6211
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Legal Affairs and Tax Policy

General Counsel, Frank O'Connell	Suite 15202	404-417-6649
Hearing Officer, Leisa Phillips	Suite 15118	404-417-2211

Local Government Services Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Ellen Mills		404-724-7015
Unclaimed Property Section, Steve Harbin		404-724-7058
Sales Tax Distribution, Jonathan Ussery		404-724-7004
Tax Officials Training, Mark Loyd		404-724-7042

Motor Vehicle Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Georgia Steele		404-724-7015
Tag and Title Information	Suite 522	404-968-3800

Office of Special Investigations

Director, Staci Guest	Suite 1175	404-417-2180
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Processing Center

4125 Welcome All Road, Atlanta, Georgia 30349		
Assistant Director, Albert Burt	Suite 910	404-724-7540
Assistant Director, Christopher Sanders	Suite 809	404-724-7564

Taxpayer Services Division

Director, Ronald Johnson, Jr.	Suite 7100	404-417-4201
Individual Review Manager, Hester Howard	Suite 8100	404-417-2456
Taxpayer Advocate Supervisor, Tonya Zellner	Suite 7123	404-417-2332
Sales Tax/Motor Fuel/IFTA Manager, Monique Williams	Suite 8200	404-417-6687
Customer Contact Center Manager, Audrey Early	Suite 3300	404-417-4262
Taxpayer Advocate, Janis Carmichael	Suite 7200	404-417-2397

Organization of the Department of Revenue

In addition to the office of State Revenue Commissioner, the Department of Revenue is organized by division. The agency is organized into ten divisions with the following functions:

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, procurement, public information and training.

ALCOHOL AND TOBACCO

The division is composed of two units, 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. The 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

This 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 Collections 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 AND 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

This division administers all property tax laws and regulations, distributes sales and use taxes to local taxing 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

Special Investigations 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

1. **Rome Regional Office**

Jill Smith, Manager
1401 Dean Street, Suite E
Rome, GA 30161
Telephone: (706) 295-6061

2. **Gainesville Regional Office**

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

3. **South Metro Regional Office**

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

4. **Atlanta Regional Office**

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

5. **Athens Regional Office**

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

6. **Columbus Regional Office**

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

7. **Macon Regional Office**

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

8. **Augusta Regional Office**

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

9. **Albany Regional Office**

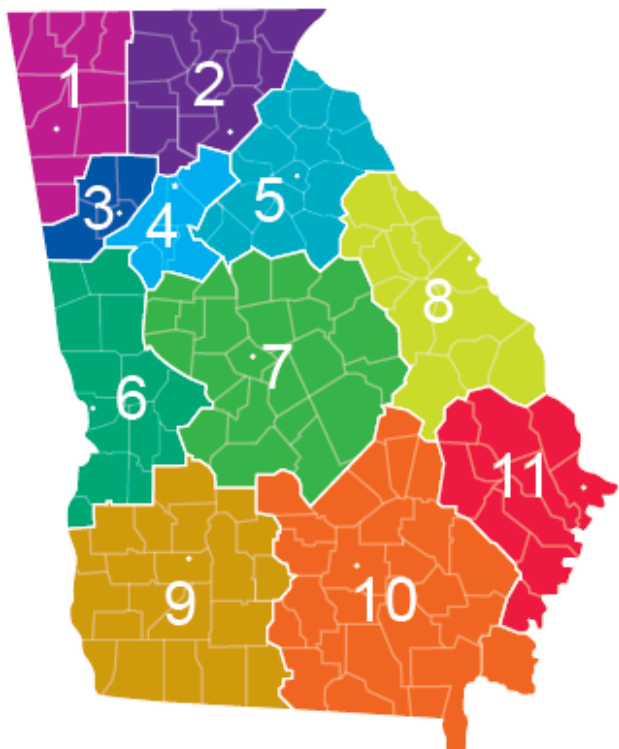
James Cox, Manager
1105-D West Broad Avenue
Albany, GA 31707
Telephone: (229) 430-4241

10. **Douglas Regional Office**

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

11. **Savannah Regional Office**

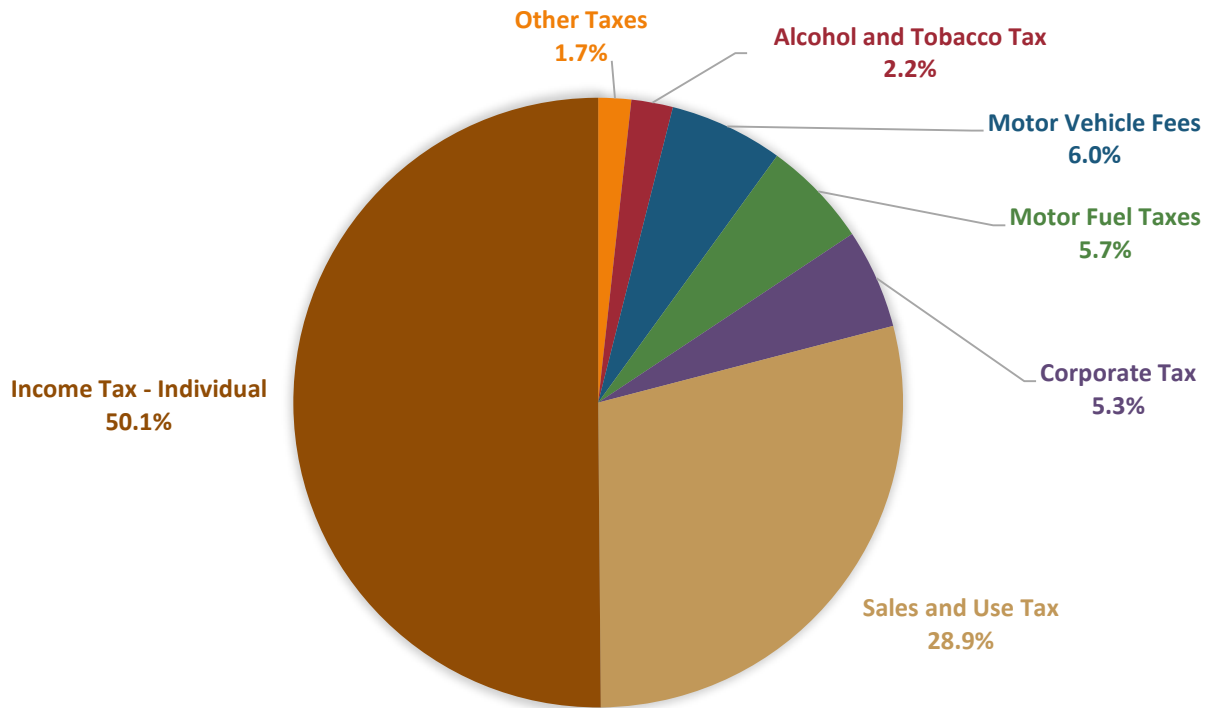
Felicia Smith, Manager
6606 Abercorn Street, Suite 220
Savannah, GA 31405
Telephone: (912) 356-2140



Revenue Collections

Net collections by the Georgia Department of Revenue (DOR) for Fiscal Year 2014 totaled nearly \$17,883,283,617. This represents an increase of \$ 879,291,859 or 5.2 percent over Fiscal Year 2013. Leading all categories in the percentage of collection was the Personal Income Tax category. The category total of \$ 8,966,125,253 accounted for over 50 percent of net revenue collections and represented an increase of \$ 212,412,955 or 2.4 percent.

Fiscal Year 2014 Net Revenue Collections



Tax Type	Revenue (Thousands)
Property Tax	\$ 38,857
Miscellaneous	\$ 272,709
Alcohol Beverages Tax	\$ 178,072
Tobacco Tax	\$ 216,349
Motor Vehicle - Tag, Title and Fees	\$ 1,079,628
Pre-Paid Motor Fuel Sales Tax	\$ 568,856
Motor Fuel Excise Tax	\$ 448,021
Corporate Tax	\$ 944,256
Sales and Use Tax	\$ 5,170,411
Income Tax - Individual	\$ 8,966,125
Net Tax Collections / Other Revenues	\$ 17,883,284

Source: Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Net Revenue Collections by Month (Thousands)

	FY2010	FY2011	FY2012	FY2013	FY2014
Fiscal Year Collections					
Total	\$ 14,198,824	\$ 15,310,413	\$ 16,052,536	\$ 17,003,992	\$ 17,883,284
Monthly Collections					
July	\$ 1,096,238	\$ 1,147,262	\$ 1,230,984	\$ 1,321,912	\$ 1,410,372
August	\$ 1,052,466	\$ 1,185,849	\$ 1,293,779	\$ 1,318,415	\$ 1,345,305
September	\$ 1,371,956	\$ 1,449,813	\$ 1,530,424	\$ 1,589,941	\$ 1,721,942
October	\$ 1,140,095	\$ 1,233,074	\$ 1,300,052	\$ 1,384,502	\$ 1,466,329
November	\$ 1,188,879	\$ 1,268,524	\$ 1,356,812	\$ 1,347,711	\$ 1,396,580
December	\$ 1,402,181	\$ 1,555,061	\$ 1,536,217	\$ 1,686,823	\$ 1,750,878
January	\$ 1,438,319	\$ 1,555,438	\$ 1,566,803	\$ 1,729,442	\$ 1,805,755
February	\$ 567,251	\$ 715,277	\$ 765,206	\$ 796,107	\$ 838,079
March	\$ 998,239	\$ 1,105,278	\$ 1,160,222	\$ 1,172,846	\$ 1,317,315
April	\$ 1,340,542	\$ 1,375,573	\$ 1,527,561	\$ 1,728,750	\$ 1,678,612
May	\$ 1,186,660	\$ 1,215,773	\$ 1,241,816	\$ 1,348,139	\$ 1,390,410
June	\$ 1,415,998	\$ 1,503,491	\$ 1,542,660	\$ 1,579,404	\$ 1,761,707

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and State of Georgia, Office of the State Treasurer - Selected Summary of Financial Information.

Fiscal Year 2014 Refunds by Month

Month	Individual		Corporate		Sales Taxes	
	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds
July	\$ 44,870	34,997	\$ 10,788	531	\$ 8,412	158
August	\$ 39,454	25,594	\$ 4,630	816	\$ 19,838	545
September	\$ 35,314	22,154	\$ 7,852	1,637	\$ 4,806	271
October	\$ 115,314	66,090	\$ 6,855	1,152	\$ 11,317	386
November	\$ 53,149	20,942	\$ 26,505	506	\$ 1,528	190
December	\$ 24,211	18,383	\$ 28,427	665	\$ 5,951	289
January	\$ 20,256	10,276	\$ 19,541	438	\$ 2,700	247
February	\$ 619,310	1,109,378	\$ 21,458	438	\$ 1,812	211
March	\$ 533,571	716,027	\$ 19,255	1,150	\$ 2,888	253
April	\$ 600,784	754,794	\$ 6,799	460	\$ 5,794	395
May	\$ 134,902	159,952	\$ 16,186	673	\$ 13,547	826
June	\$ 44,782	49,540	\$ 12,282	209	\$ 1,640	74
Grand Total	\$ 2,265,917	2,988,127	\$ 180,578	8,675	\$ 80,233	3,845

Source: Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Revenue Collections (Thousands)

Revenue Collections (Thousands)

	FY2010	FY2011	FY2012	FY2013	FY2014
Corporate Tax					
Corporate Net Worth Tax	\$ 41,725	\$ 31,003	\$ 30,174	\$ 46,304	\$ 40,002
Corporate Tax Assessments	\$ -	\$ -	\$ 9	\$ 729	\$ 3,511
Corporate Income Tax	\$ 827,680	\$ 857,668	\$ 856,468	\$ 918,980	\$ 1,052,056
Corporate Income Tax Refunds ⁽ⁱ⁾	\$ (199,198)	\$ (244,431)	\$ (323,008)	\$ (187,385)	\$ (170,285)
Business Occupation Tax	\$ 14,556	\$ 26,932	\$ 26,272	\$ 18,627	\$ 18,972
Total Corporate Tax	\$ 684,763	\$ 671,172	\$ 589,915	\$ 797,255	\$ 944,256
Individual Tax					
Individual Tax Returns	\$ 472,417	\$ 467,608	\$ 571,033	\$ 775,393	\$ 727,030
Individual Income Tax Assessment	\$ 156,681	\$ 137,621	\$ 142,750	\$ 195,429	\$ 164,758
Individual Estimated Payments	\$ 723,543	\$ 807,712	\$ 730,999	\$ 702,729	\$ 705,100
Individual Withholding	\$ 8,014,529	\$ 8,335,632	\$ 8,640,857	\$ 8,994,944	\$ 9,363,563
Non-Resident Composite Inc. Tax	\$ 99,153	\$ 142,610	\$ 146,742	\$ 176,864	\$ 173,664
Individual Income Tax Refunds ⁽ⁱⁱ⁾	\$ (2,449,123)	\$ (2,242,299)	\$ (2,098,295)	\$ (2,158,476)	\$ (2,223,882)
Fiduciary	\$ 4,653	\$ 10,069	\$ 8,606	\$ 66,829	\$ 55,892
Total Individual Tax	\$ 7,021,853	\$ 7,658,953	\$ 8,142,692	\$ 8,753,712	\$ 8,966,125
Other Taxes					
Estate Tax	\$ -	\$ -	\$ 28	\$ (15,352)	\$ -
Property Tax	\$ 85,744	\$ 76,286	\$ 67,417	\$ 53,492	\$ 38,857
Sales and Use Taxes - Gross	\$ 9,198,072	\$ 9,618,527	\$ 10,080,239	\$ 10,051,131	\$ 9,851,532
Local Distributions	\$ (4,356,688)	\$ (4,407,613)	\$ (4,622,932)	\$ (4,633,195)	\$ (4,602,785)
Sales Tax Refunds/Adjustments	\$ (62,572)	\$ (112,777)	\$ (126,960)	\$ (93,855)	\$ (78,336)
Prepaid Motor Fuel Tax	\$ 385,241	\$ 479,881	\$ 573,047	\$ 547,172	\$ 568,856
Motor Fuel Excise Tax	\$ 443,386	\$ 441,189	\$ 431,564	\$ 428,278	\$ 448,021
Malt Beverage Excise Tax	\$ 85,175	\$ 83,205	\$ 84,846	\$ 85,545	\$ 85,570
Liquor Excise Tax	\$ 50,561	\$ 50,245	\$ 53,665	\$ 53,646	\$ 56,781
Wine Excise Tax	\$ 32,065	\$ 31,879	\$ 35,124	\$ 35,827	\$ 35,721
Tobacco Taxes	\$ 226,810	\$ 222,161	\$ 227,123	\$ 211,448	\$ 216,349
Motor Vehicle - Tag, Title, Fees	\$ 285,237	\$ 295,338	\$ 308,171	\$ 453,351	\$ 1,079,628
Total Other Taxes	\$ 6,373,031	\$ 6,778,321	\$ 7,111,332	\$ 7,177,488	\$ 7,700,194
Business License Fees					
Malt Beverage Licenses	\$ 518	\$ 561	\$ 129	\$ 10	\$ -
Liquor Licenses ⁽ⁱⁱⁱ⁾	\$ 905	\$ 1,242	\$ 885	\$ 3,505	\$ 3,599
Wine Licenses	\$ 479	\$ 625	\$ 179	\$ 12	\$ -
Tobacco Licenses	\$ 18	\$ 21	\$ 20	\$ 172	\$ 74
Coin Operated Amusement ^(iv)	\$ 1,974	\$ 12,855	\$ 9,417	\$ 3,001	\$ -
Total Business License Fees	\$ 3,894	\$ 15,304	\$ 10,630	\$ 6,700	\$ 3,673
Earnings - General Government					
Real Estate Transfer Tax	\$ 201	\$ 200	\$ 219	\$ 209	\$ 289
Out of State Contractors	\$ 1	\$ 2	\$ 2	\$ 3	\$ 3
Liquor Pre-License Invest. Fees	\$ 86	\$ 74	\$ 68	\$ 110	\$ 158
Public Service Commission Fees	\$ 1,052	\$ 1,056	\$ 1,048	\$ -	\$ -
Total Earnings General Gov't	\$ 1,340	\$ 1,332	\$ 1,337	\$ 322	\$ 450
Other Fees					
Fines and Penalties - Tobacco	\$ 407	\$ 234	\$ 3	\$ -	\$ 217
Fines and Penalties- Alcohol	\$ 14	\$ 233	\$ 74	\$ 2,138	\$ 46

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Revenue Collections (Continued)

Forfeitures - Alcohol and Tobacco	\$ -	\$ 636	\$ -	\$ -	\$ -
Unclaimed Property	\$ 91,432	\$ 84,033	\$ 88,221	\$ 129,696	\$ 143,487
Motor Vehicle Licenses / Permits	\$ 628	\$ 2,099	\$ 4,096	\$ 221	\$ 468
Penalties and Interest - Property	\$ 485	\$ 538	\$ 465	\$ -	\$ -
Penalties and Interest - FiFa	\$ 11,407	\$ 15,154	\$ 5,153	\$ (3,350)	\$ 6
Penalties & Interest - Individual	N/A	\$ 73,378	\$ 68,773	\$ 77,081	\$ 83,637
Penalties & Interest - Sales & Use	N/A	\$ 47,832	\$ 53,318	\$ 45,086	\$ 39,314
Penalties & Interest - Corporate	N/A	\$ 7,883	\$ 6,891	\$ 10,465	\$ 11,396
Penalties and Interest - Motor Fuel	\$ 326	\$ 92	\$ 683	\$ 3,022	\$ 1,685
Penalties and Interest - Alcohol	\$ 38	\$ 53	\$ 30	\$ 32	\$ 43
Penalties and Interest - Cigarette	\$ -	\$ 35	\$ 74	\$ 76	\$ 252
Delinquent Tax Collections Fees	\$ (12,341)	\$ (11,974)	\$ (16,965)	\$ (21,909)	\$ (504)
Unallocated Tax	\$ 10,820	\$ (33,647)	\$ (16,622)	\$ 29,109	\$ (7,997)
Unallocated Fees	\$ 658	\$ 1,673	\$ 2,436	\$ 8	\$ 1
Other	\$ 10,069	\$ (2,921)	\$ -	\$ (3,160)	\$ (3,465)
Total Other Fees	\$ 113,943	\$ 185,331	\$ 196,630	\$ 268,515	\$ 268,586
Total Taxes					
Corporate Tax	\$ 684,763	\$ 671,172	\$ 589,915	\$ 797,255	\$ 944,256
Individual Tax	\$ 7,021,853	\$ 7,658,953	\$ 8,142,692	\$ 8,753,712	\$ 8,966,125
Other Taxes	\$ 6,373,031	\$ 6,778,321	\$ 7,111,332	\$ 7,177,488	\$ 7,700,194
Total Taxes	\$ 14,079,647	\$ 15,108,446	\$ 15,843,939	\$ 16,728,455	\$ 17,610,575
Total Funds and Other Fees					
Business License Fees	\$ 3,894	\$ 15,304	\$ 10,630	\$ 6,700	\$ 3,673
Earnings - General Government	\$ 1,340	\$ 1,332	\$ 1,337	\$ 322	\$ 450
Other Fees	\$ 113,943	\$ 185,331	\$ 196,630	\$ 268,515	\$ 268,586
Total Funds and Other Fees	\$ 119,177	\$ 201,967	\$ 208,597	\$ 275,537	\$ 272,709
Total Revenue Collections					
Total Revenue Collections	\$ 14,198,824	\$ 15,310,413	\$ 16,052,536	\$ 17,003,992	\$ 17,883,284

Note:

(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.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Corporate Income Tax

Corporation Income Tax Returns by Taxable Income Class

Calendar Year 2013 Domestic Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	194,391	93.17%		
\$1 - \$5,000	4,267	2.05%	\$ 7,355,292	0.15%
\$5,000 - \$10,000	1,614	0.77%	\$ 11,795,699	0.24%
\$10,000 - \$25,000	2,444	1.17%	\$ 39,800,998	0.83%
\$25,000 - \$50,000	1,934	0.93%	\$ 69,592,344	1.44%
\$50,000 - \$100,000	1,434	0.69%	\$ 101,556,830	2.11%
\$100,000 - \$250,000	1,077	0.52%	\$ 169,017,262	3.51%
\$250,000 - \$500,000	548	0.26%	\$ 193,943,297	4.02%
\$500,000 - \$1,000,000	391	0.19%	\$ 276,290,991	5.73%
Over \$1,000,000	533	0.26%	\$ 3,952,703,317	81.97%
Total	208,633	100.00%	\$ 4,822,056,030	100.00%

Calendar Year 2013 Foreign Corporation Income Tax Returns by Taxable Income Class

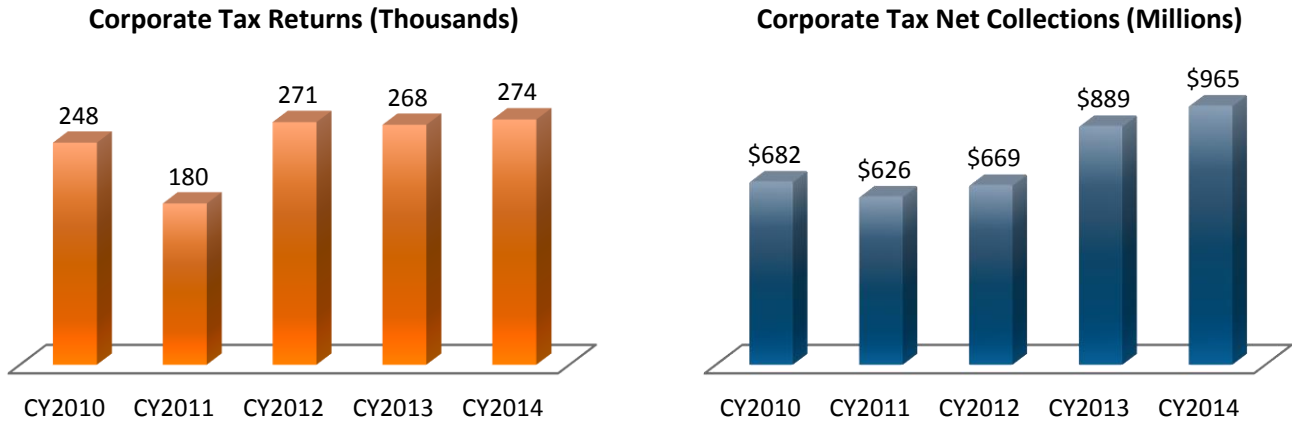
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	33,815	76.40%		
\$1 - \$5,000	2,547	5.75%	\$ 4,170,152	0.05%
\$5,000 - \$10,000	780	1.76%	\$ 5,698,541	0.06%
\$10,000 - \$25,000	1,278	2.89%	\$ 21,200,929	0.24%
\$25,000 - \$50,000	963	2.18%	\$ 34,248,602	0.39%
\$50,000 - \$100,000	1,003	2.27%	\$ 72,632,773	0.83%
\$100,000 - \$250,000	1,245	2.81%	\$ 200,880,202	2.28%
\$250,000 - \$500,000	848	1.92%	\$ 300,331,839	3.41%
\$500,000 - \$1,000,000	648	1.46%	\$ 460,780,445	5.24%
Over \$1,000,000	1,132	2.56%	\$ 7,701,205,344	87.50%
Total	44,259	100.00%	\$ 8,801,148,827	100.00%

Calendar Year 2013 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	228,206	90.24%		
\$1 - \$5,000	6,814	2.69%	\$ 11,525,444	0.08%
\$5,000 - \$10,000	2,394	0.95%	\$ 17,494,240	0.13%
\$10,000 - \$25,000	3,722	1.47%	\$ 61,001,927	0.45%
\$25,000 - \$50,000	2,897	1.15%	\$ 103,840,946	0.76%
\$50,000 - \$100,000	2,437	0.96%	\$ 174,189,603	1.28%
\$100,000 - \$250,000	2,322	0.92%	\$ 369,897,464	2.72%
\$250,000 - \$500,000	1,396	0.55%	\$ 494,275,136	3.63%
\$500,000 - \$1,000,000	1,039	0.41%	\$ 737,071,436	5.41%
Over \$1,000,000	1,665	0.66%	\$ 11,653,908,661	85.54%
Total	252,892	100.00%	\$ 13,623,204,857	100.00%

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

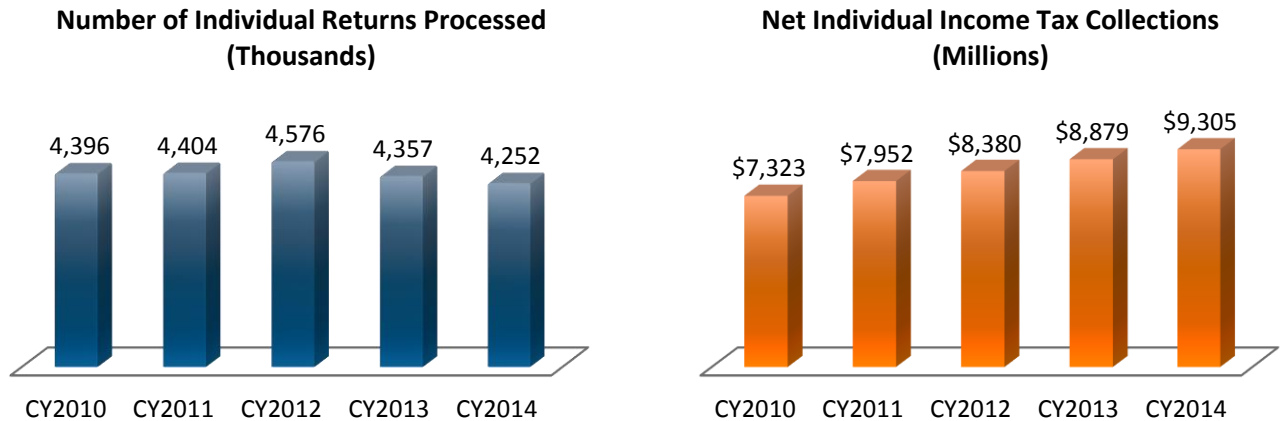
Corporate Tax Collections and Returns Processed



Note: CY 2010 and CY2011 are fiscal year processing figures. Figures represent returns processed in particular year and do not relate to tax periods.
Source: Processing Center and Accounting Unit, Finance Department, Department of Revenue - Monthly Press Release of Net Revenue Collections

Individual Income Tax

Individual Income Tax Collections and Returns Processed



Note: Returns processed includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.
Source: Processing Center and Accounting Unit, Finance Department, Department of Revenue - Monthly Press Release of Net Revenue Collections

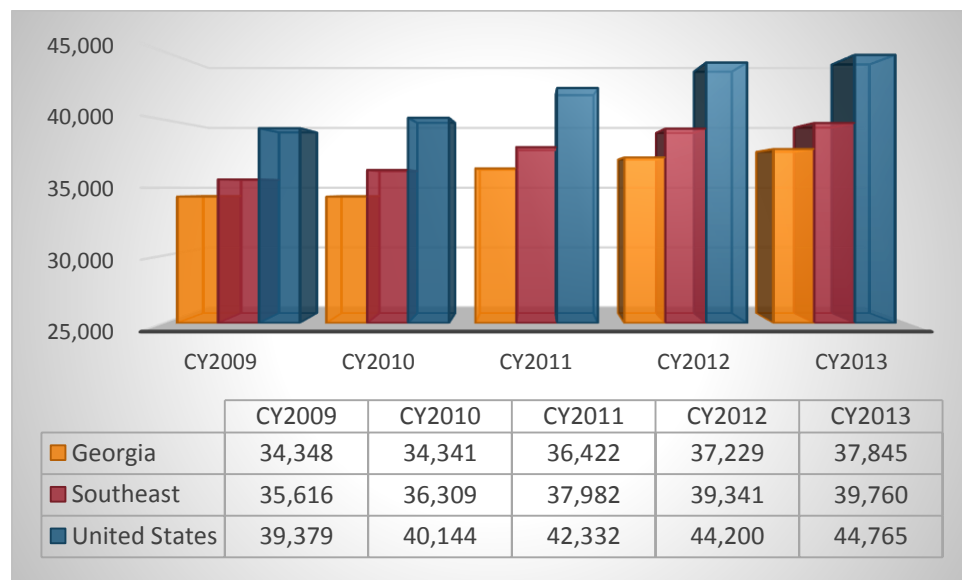
Growth Trend of Individual Income Tax (Thousands)

	CY2009	CY2010	CY2011	CY2012	CY2013
Number of Returns	4,166	4,266	4,265	4,225	4,298
Adjusted Gross Income ⁽ⁱ⁾	\$ 180,120,449	\$ 189,682,692	\$ 188,777,221	\$ 196,194,573	\$ 196,056,309
Taxable Net Income ⁽ⁱⁱ⁾	\$ 129,686,253	\$ 138,514,245	\$ 129,682,496	\$ 133,493,844	\$ 148,436,341
Tax Liability	\$ 7,079,021	\$ 7,670,024	\$ 8,007,391	\$ 8,515,779	\$ 8,211,306
Annual Numerical Increase/Decrease					
Number of Returns	(64)	100	(1)	(40)	73
Adjusted Gross Income	\$ (12,174,134)	\$ 9,562,243	\$ (905,471)	\$ 7,417,352	\$ (138,264)
Taxable Net Income	\$ (10,329,691)	\$ 8,827,992	\$ (8,831,749)	\$ 3,811,348	\$ 14,942,497
Tax Liability	\$ (637,074)	\$ 591,003	\$ 337,367	\$ 508,388	\$ (304,473)
Annual Percentage Increase/Decrease					
Number of Returns	-1.51%	2.40%	-0.02%	-0.94%	1.73%
Adjusted Gross Income ⁽ⁱ⁾	-6.33%	5.31%	-0.48%	3.93%	-0.07%
Taxable Net Income	-7.38%	6.81%	-6.38%	2.94%	11.19%
Tax Liability	-8.26%	8.35%	4.40%	6.35%	-3.58%

Note: (i) Georgia Adjusted Gross Income from returns filed by full-year resident only. (ii) CY 2009-2012 figures represent the taxable net income of both positive and negative returns. CY 2013 numbers represent only the net taxable income of returns with a positive net taxable income.

Source: Information Technology Division, Georgia Department of Revenue

Georgia, Southeast and United States Per Capita Income



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

Trends in Individual Income and State Income Tax Receipts

	CY2010	CY2011	CY2012	CY2013	CY2014
Total Individual Personal Income ⁽ⁱ⁾					
Amount (Millions)	\$ 333,633	\$ 356,836	\$ 371,488	\$ 378,156	\$ 392,679
Change from Prior Year (%)	1.01%	6.95%	4.11%	1.79%	3.84%
Individual Income Tax Receipts					
Net Amount (Millions)	\$ 7,323	\$ 7,952	\$ 8,380	\$ 8,879	\$ 9,305
Change from Prior Year (%)	0.22%	8.59%	5.38%	5.95%	4.80%
Income Elasticity Ratio ⁽ⁱⁱ⁾					
Income Elasticity Ratio	0.22	1.24	1.31	3.32	1.25

(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 CY2014 is an average of the first 3 quarters of 2014.

(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: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and United States Department of Commerce, Bureau of Economic Analysis (BEA), data revised for release on December 19, 2014.

Calendar Year 2014 Electronic Filing versus Paper Returns (Thousands)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	3,606	971	192	1,205	5,974
Paper returns	646	143	82	100	971
Total	4,252	1,114	274	1,305	6,945

Note: 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 - electronic returns

Tax Returns Processed (Thousands)

	CY2010	CY2011	CY2012	CY2013	CY2014
Individual Income Tax	4,311	4,348	4,442	4,288	4,184
Individual Amended Tax	85	56	134	69	68
Withholding Tax	2,962	1,038	1,109	1,090	1,114
Corporate Tax	248	180	280	309	274
Sales and Use Tax	1,548	1,591	1,325	1,289	1,305
Total of all Tax Types	9,154	7,213	7,290	7,045	6,945

Note: (i) Withholding Tax includes all payments and monthly and quarterly returns processed through CY2010. CY2011-CY2014 includes returns only. Figures represent returns processed in particular year and do not relate to tax periods

Source: Information Technology Division, Georgia Department of Revenue - electronic returns

Calendar Year 2013 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	Average Tax Liability
Over Million	6,127	0.1%	\$ 12,956,527,227	8.7%	\$2,114,661	\$ 775,855,286	17	0.0%
Over 500,000	14,566	0.3%	\$ 8,340,006,775	5.6%	\$ 572,567	\$ 496,718,349	33	0.0%
Over 100,000	436,311	10.2%	\$ 56,725,247,506	38.2%	\$ 130,011	\$ 3,294,086,732	540	0.0%
Over 50,000	684,782	15.9%	\$ 34,013,023,671	22.9%	\$ 49,670	\$ 1,878,880,891	2,932	0.1%
Over 30,000	634,279	14.8%	\$ 15,752,267,605	10.6%	\$ 24,835	\$ 805,804,540	11,864	0.3%
Over 25,000	234,902	5.5%	\$ 3,703,315,528	2.5%	\$ 15,765	\$ 172,725,636	9,164	0.2%
Over 20,000	274,287	6.4%	\$ 3,243,962,024	2.2%	\$ 11,827	\$ 139,920,386	15,921	0.4%
Over 15,000	316,860	7.4%	\$ 2,469,121,314	1.7%	\$ 7,792	\$ 93,240,947	28,909	0.7%
Over 14,000	72,298	1.7%	\$ 386,079,009	0.3%	\$ 5,340	\$ 12,886,108	8,010	0.2%
Over 13,000	82,114	1.9%	\$ 355,125,096	0.2%	\$ 4,325	\$ 11,068,852	15,831	0.4%
Over 12,000	68,626	1.6%	\$ 292,553,609	0.2%	\$ 4,263	\$ 8,895,515	12,023	0.3%
Over 11,000	67,288	1.6%	\$ 253,045,636	0.2%	\$ 3,761	\$ 7,213,896	11,753	0.3%
Over 10,000	70,703	1.6%	\$ 221,752,265	0.1%	\$ 3,136	\$ 5,727,980	19,008	0.4%
Over 9,000	89,721	2.1%	\$ 212,612,001	0.1%	\$ 2,370	\$ 4,716,697	19,898	0.5%
Over 8,000	63,460	1.5%	\$ 132,057,107	0.1%	\$ 2,081	\$ 2,747,134	15,604	0.4%
Over 7,000	61,154	1.4%	\$ 94,550,622	0.1%	\$ 1,546	\$ 1,692,935	22,442	0.5%
Over 6,000	60,698	1.4%	\$ 59,539,284	0.0%	\$ 981	\$ 873,321	19,903	0.5%
Over 5,000	59,218	1.4%	\$ 20,070,255	0.0%	\$ 339	\$ 196,294	19,502	0.5%
Over 4,000	57,491	1.3%	\$ 104,723	0.0%	\$ 2	\$ 1,460	57,348	1.3%
Over 3,000	56,437	1.3%	\$ 25,522	0.0%	\$ 0	\$ 302	56,397	1.3%
Over 2,000	55,381	1.3%	\$ 1,004	0.0%	\$ 0	\$ 150	55,375	1.3%
Over 1,000	51,677	1.2%	\$ -	0.0%	\$ -	\$ 15	51,677	1.2%
Under 1,000	381,788	8.9%	\$ -	0.0%	\$ -	\$ 248	381,788	8.9%
Non-Res/Partial	397,458	9.2%	\$ 9,205,353,263	6.2%	\$ 23,161	\$ 498,051,886	99,041	2.3%
Totals	4,297,626	100.0%	\$ 148,436,341,046	100.0%	\$ 34,539	\$ 8,211,305,560	934,980	21.8%

Source: Information Technology Division, Georgia Department of Revenue - electronic returns

Sales and Use Tax

Comparison of Sales Tax Collected and Distributed (Millions)

	FY2010	FY2011	FY2012	FY2013	FY2014
Net State Collection	\$ 4,779	\$ 5,098	\$ 5,330	\$ 5,324	\$ 5,170
Change from Prior Year (%)	-10.54%	6.68%	4.55%	-0.11%	-2.89%
Local Distributions	\$ 4,357	\$ 4,408	\$ 4,623	\$ 4,633	\$ 4,603
Change from Prior Year (%)	-0.07%	1.17%	4.88%	0.22%	-0.65%
Total Sales Tax	\$ 9,136	\$ 9,506	\$ 9,953	\$ 9,957	\$ 9,773
Change from Prior Year (%)	-5.83%	4.05%	4.70%	0.04%	-1.85%

(i) The passage of HB 266 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 reduced collections in FY2013 and FY2014.

Net Sales and Use Tax Collections by Month (Thousands)

	FY2010	FY2011	FY2012	FY2013	FY2014
July	\$ 444,173	\$ 451,419	\$ 446,480	\$ 460,311	\$ 430,087
August	\$ 402,935	\$ 419,042	\$ 433,382	\$ 446,798	\$ 407,914
September	\$ 345,787	\$ 412,019	\$ 441,071	\$ 459,625	\$ 421,407
October	\$ 397,960	\$ 427,288	\$ 437,184	\$ 439,250	\$ 417,435
November	\$ 389,261	\$ 393,109	\$ 451,249	\$ 435,061	\$ 423,373
December	\$ 347,443	\$ 374,128	\$ 402,060	\$ 440,766	\$ 414,384
January	\$ 496,181	\$ 502,244	\$ 518,348	\$ 518,821	\$ 498,712
February	\$ 341,984	\$ 374,721	\$ 412,184	\$ 446,312	\$ 392,862
March	\$ 354,791	\$ 413,137	\$ 428,282	\$ 427,402	\$ 416,956
April	\$ 450,555	\$ 460,253	\$ 482,423	\$ 416,813	\$ 469,713
May	\$ 413,785	\$ 431,970	\$ 448,739	\$ 418,386	\$ 428,801
June	\$ 393,955	\$ 438,807	\$ 428,945	\$ 414,536	\$ 448,767
Total	\$ 4,778,810	\$ 5,098,137	\$ 5,330,347	\$ 5,324,081	\$ 5,170,411

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Sales and Use Tax Revenues by Business Group (Thousands)

	FY2010	FY2011	FY2012	FY2013	FY2014
Accommodations	\$ 181,437	\$ 201,754	\$ 208,044	\$ 221,696	\$ 239,002
Car & Automotive	\$ 831,936	\$ 924,001	\$ 1,020,368	\$ 877,563	\$ 283,772
Construction	\$ 43,217	\$ 49,459	\$ 60,352	\$ 62,041	\$ 69,314
Food & Grocery	\$ 1,387,058	\$ 1,472,134	\$ 1,562,526	\$ 1,643,849	\$ 1,746,942
General Merchandise	\$ 1,339,806	\$ 1,359,914	\$ 1,396,157	\$ 1,433,731	\$ 1,485,867
Home Furnishings	\$ 692,166	\$ 685,867	\$ 699,906	\$ 710,159	\$ 767,792
Manufacturing	\$ 553,695	\$ 514,814	\$ 538,874	\$ 534,055	\$ 555,161
Miscellaneous Services	\$ 900,789	\$ 923,651	\$ 932,264	\$ 990,159	\$ 1,052,854
Other Retail	\$ 1,090,584	\$ 1,118,443	\$ 1,169,833	\$ 1,158,049	\$ 1,239,132
Other Services	\$ 531,718	\$ 518,969	\$ 560,363	\$ 511,939	\$ 461,314
Utilities	\$ 1,012,472	\$ 1,039,326	\$ 1,006,630	\$ 974,826	\$ 980,271
Wholesale	\$ 633,194	\$ 810,195	\$ 924,923	\$ 933,064	\$ 970,112
Total	\$ 9,198,072	\$ 9,618,527	\$ 10,080,240	\$ 10,051,131	\$ 9,567,761

Note: The passage of HB 266 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: State Accounting Office of Georgia, Local Government Services Division and Finance Department, Georgia Department of Revenue

Local Government

Taxable Values and Rates, General Property and Public Utilities

	CY2009	CY2010	CY2011	CY2012	CY2013
Net Taxable Values					
State Rate (per \$1,000 value)	0.25	0.25	0.25	0.20	0.15
Grand Total	\$ 349,525,150	\$ 328,433,850	\$ 303,278,456	\$ 291,638,396	\$ 290,202,340
Public Utilities	\$ 12,396,086	\$ 12,247,352	\$ 12,745,600	\$ 13,296,436	\$ 13,940,371
General Property (Net of Exemptions)					
Total	\$ 337,129,064	\$ 316,186,498	\$ 290,532,856	\$ 278,341,960	\$ 276,261,969
Real Property	\$ 281,570,471	\$ 265,713,437	\$ 248,310,208	\$ 235,100,476	\$ 230,679,340
Personal Property	\$ 55,558,593	\$ 50,473,061	\$ 42,222,648	\$ 43,241,484	\$ 45,582,625

Source: Local Government Services Division, Georgia Department of Revenue

Millage Rates by County

	CY2010	CY2011	CY2012	CY2013	CY2014
Appling	28.670	28.670	28.620	28.355	27.940
Atkinson	32.422	32.422	32.372	32.322	32.272
Bacon	28.738	28.738	28.688	29.638	27.734
Baker	22.750	23.650	23.585	23.547	24.789
Baldwin	24.960	25.100	26.040	26.050	27.000
Banks	22.473	22.565	23.687	23.638	23.591
Barrow	29.088	29.680	32.209	31.909	31.352
Bartow	25.880	25.880	25.830	27.730	29.180
Ben Hill	29.406	29.554	30.772	30.629	32.720
Berrien	32.250	32.250	30.910	30.860	30.810
Bibb	30.347	32.847	32.797	32.747	32.697
Bleckley	25.802	27.476	27.426	29.363	29.514
Brantley	35.480	40.370	35.470	34.653	33.996
Brooks	25.472	25.553	26.558	27.138	28.060
Bryan	23.687	23.687	23.637	24.837	24.787
Bulloch	21.090	21.090	21.040	20.540	20.838
Burke	23.826	23.826	23.776	23.726	22.870
Butts	37.663	37.163	33.613	33.313	33.381
Calhoun	29.896	31.320	30.513	30.730	30.753
Camden	26.950	26.950	27.400	27.350	28.860
Candler	23.714	25.315	25.191	25.691	26.038
Carroll	26.850	28.350	28.200	28.150	28.082
Catoosa	22.409	22.408	22.345	25.159	25.390
Charlton	40.110	38.260	37.550	37.830	37.019
Chatham	29.213	29.580	29.530	32.069	31.654
Chattahoochee	25.286	25.286	25.236	25.786	25.734
Chattooga	24.231	25.580	26.234	27.186	26.715
Cherokee	28.398	29.235	30.049	29.947	29.458
Clarke	33.950	33.950	33.900	34.100	34.050
Clay	27.423	27.437	27.387	28.773	28.735
Clayton	35.477	40.463	39.512	39.211	34.773

Millage Rates by County (Continued)

	CY2010	CY2011	CY2012	CY2013	CY2014
Clinch	29.991	29.991	29.941	29.883	29.833
Cobb	28.750	30.260	30.210	29.960	29.710
Coffee	23.811	24.811	24.761	24.711	24.645
Colquitt	24.614	24.614	24.384	25.339	27.313
Columbia	26.727	26.977	26.581	27.377	27.327
Cook	25.965	25.965	28.165	28.115	29.065
Coweta	28.590	28.600	28.410	28.240	28.690
Crawford	26.280	26.280	26.230	28.680	28.630
Crisp	28.789	29.473	29.768	29.496	29.450
Dade	19.648	19.538	20.478	21.763	23.407
Dawson	22.434	24.334	24.284	25.534	25.484
Decatur	21.800	23.150	26.100	27.800	27.750
DeKalb	40.090	44.440	45.390	45.340	45.290
Dodge	22.250	22.250	21.988	22.214	23.660
Dooly	35.082	35.082	34.447	34.292	33.809
Dougherty	37.861	37.861	39.811	39.761	39.711
Douglas	34.250	33.100	32.050	32.250	33.603
Early	26.690	26.830	27.650	27.490	27.740
Echols	35.185	35.160	33.835	33.785	33.735
Effingham	28.118	28.118	29.632	29.602	29.107
Elbert	26.902	27.046	26.171	27.283	28.325
Emanuel	26.932	26.934	26.599	26.547	26.318
Evans	20.600	21.700	21.690	22.590	22.430
Fannin	18.310	18.310	18.260	19.210	17.794
Fayette	29.839	30.702	30.982	31.050	30.888
Floyd	29.938	29.938	29.888	29.838	29.779
Forsyth	24.719	26.624	26.574	26.524	26.474
Franklin	23.502	23.502	25.452	25.402	27.108
Fulton	37.192	38.272	39.722	41.602	43.122
Gilmer	22.278	25.583	26.168	25.594	25.624
Glascokk	27.530	26.530	27.860	29.280	28.730
Glynn	22.648	22.497	23.273	24.223	29.081
Gordon	24.780	29.278	29.309	29.356	29.121
Grady	23.650	26.220	26.290	27.600	27.550
Greene	16.170	17.906	21.976	21.179	20.662
Gwinnett	34.050	33.820	33.770	35.750	34.100
Habersham	22.510	23.119	24.830	26.283	26.253
Hall	24.430	25.820	26.590	28.050	27.389
Hancock	30.499	31.252	32.207	32.763	32.871
Haralson	28.100	28.100	28.050	28.000	30.180
Harris	23.450	23.950	23.900	24.850	24.800
Hart	20.348	21.590	19.105	19.401	19.861
Heard	22.460	22.460	22.410	22.360	22.683
Henry	38.628	38.628	36.700	40.275	40.026
Houston	24.720	24.720	24.670	24.620	24.570
Irwin	29.266	29.266	29.216	29.166	29.116
Jackson	32.191	32.258	32.250	32.936	34.156
Jasper	31.560	34.515	35.486	35.436	37.536
Jeff Davis	25.880	25.880	25.830	28.280	28.230
Jefferson	26.764	26.798	28.847	29.271	29.642
Jenkins	23.846	23.846	23.796	23.746	26.196
Johnson	28.947	28.747	28.414	29.471	29.439
Jones	31.348	31.348	31.298	29.554	31.335
Lamar	24.992	25.992	27.221	27.263	29.348

Millage Rates by County (Continued)

	CY2010	CY2011	CY2012	CY2013	CY2014
Lanier	31.490	33.260	33.210	32.956	32.875
Laurens	22.550	22.570	22.520	22.460	22.425
Lee	28.016	28.016	28.366	30.816	32.206
Liberty	32.830	32.980	34.030	34.260	34.840
Lincoln	27.531	31.251	31.201	38.475	32.210
Long	29.460	29.460	29.410	32.010	29.310
Lowndes	24.510	24.510	24.494	23.428	27.508
Lumpkin	20.355	22.361	25.874	26.292	26.363
Macon	28.980	29.040	28.501	28.415	28.328
Madison	30.167	29.350	29.252	29.103	28.894
Marion	23.337	23.466	23.361	23.309	23.609
McDuffie	25.240	26.930	25.190	25.140	25.090
McIntosh	29.423	27.553	26.774	26.724	26.674
Meriwether	30.641	31.498	32.759	32.960	32.974
Miller	35.240	35.069	34.448	36.304	36.735
Mitchell	32.573	33.573	35.473	35.423	36.873
Monroe	23.631	24.668	24.873	25.323	25.273
Montgomery	24.196	24.946	25.027	27.364	27.064
Morgan	22.393	24.785	26.891	27.853	26.067
Murray	21.550	21.550	21.500	21.450	22.870
Muscogee	34.240	41.500	41.450	41.400	40.650
Newton	34.603	34.676	35.453	36.033	34.218
Oconee	24.436	24.436	25.386	25.336	24.286
Oglethorpe	27.302	27.301	27.251	27.200	27.114
Paulding	33.592	30.629	32.553	32.569	31.566
Peach	30.805	30.805	30.755	30.705	31.655
Pickens	22.480	22.480	22.950	22.937	23.420
Pierce	23.900	26.680	26.185	25.890	26.148
Pike	29.094	29.452	29.326	29.264	30.722
Polk	26.380	27.380	27.330	27.280	27.494
Pulaski	28.063	28.117	28.130	28.644	28.599
Putnam	16.800	17.400	17.350	21.935	21.785
Quitman	28.437	31.610	31.562	32.173	32.123
Rabun	17.308	17.066	16.889	17.390	19.360
Randolph	31.775	35.091	34.275	34.660	35.030
Richmond	29.796	29.821	30.332	31.095	32.780
Rockdale	38.990	41.900	41.850	47.160	46.040
Schley	32.610	31.880	31.480	31.432	31.380
Screven	25.763	26.044	26.534	26.693	26.850
Seminole	30.943	30.928	30.379	30.897	30.020
Spalding	38.030	38.490	38.850	39.800	39.750
Stephens	29.970	29.970	29.920	29.870	33.760
Stewart	25.447	27.517	29.450	26.805	26.755
Sumter	29.573	29.570	29.458	30.908	30.858
Talbot	29.380	30.449	30.313	30.263	30.213
Taliaferro	39.620	39.162	38.807	38.689	38.722
Tattnall	26.760	26.867	26.959	26.922	28.472
Taylor	22.020	22.030	21.980	23.870	24.080
Telfair	29.439	29.439	29.391	29.493	31.636
Terrell	31.534	31.534	30.684	30.134	30.084
Thomas	21.836	22.174	22.206	24.782	24.648
Tift	27.707	27.709	27.659	27.614	30.564
Toombs	22.378	22.388	22.333	24.466	24.316
Towns	11.059	10.824	11.470	12.777	14.130

Millage Rates by County (Continued)

	CY2010	CY2011	CY2012	CY2013	CY2014
Treutlen	24.607	24.607	24.505	24.455	25.075
Troup	29.660	29.660	29.610	30.310	30.260
Turner	30.269	30.269	30.219	30.169	32.119
Twiggs	32.450	32.450	33.400	33.350	33.300
Union	14.615	17.467	17.408	17.356	17.781
Upson	27.270	27.270	23.270	31.990	18.860
Walker	22.572	22.489	22.439	22.259	25.229
Walton	32.082	34.225	35.410	36.062	35.382
Ware	31.860	31.898	32.727	32.847	32.863
Warren	31.900	31.900	32.600	32.508	32.458
Washington	25.029	25.032	25.137	26.130	26.208
Wayne	31.220	30.750	32.700	31.650	30.000
Webster	28.544	28.544	28.494	28.492	26.567
Wheeler	32.095	31.863	31.751	32.642	32.856
White	24.429	25.370	26.320	26.863	26.750
Whitfield	20.067	20.067	25.017	26.967	26.917
Wilcox	33.610	33.949	33.560	33.510	33.460
Wilkes	25.445	26.309	26.402	27.157	29.140
Wilkinson	32.350	32.350	32.300	32.250	32.200
Worth	25.353	25.353	25.286	26.496	28.701

Source: Local Government Services Division, Georgia Department of Revenue

Reported millage rates include:

- 1) State levy: Before 2012 the state millage rate was .25 mill. The rate has decreased each year by .05. Continues decreasing until 0 mill.
- (2) county school maintenance & operation and bond millages and
- (3) County governing authority Unincorporated area maintenance & operation millage, bond millage and special district millages. Special district millages generally include levies for certain services such as fire, recreation, library, solid waste disposal, emergency services, development authority, hospital authority, and water authority.

Exceptions:

- (1) Special fire district millages for Brooks and Bulloch Counties were not included in their reported millages;
- (2) Special fire district millages for Greene and Jackson Counties were averaged and added to their totals;
- (3) Muscogee County has no Unincorporated area; therefore the millage reported represents the largest Urban Service District. Clarke County has no Unincorporated area; therefore the millage reported represents Incorporated.

Two Calendar Year Economic Indicators by County

County	2013 County Local Sales Tax Distribution		2013 Net Property and Utility Digest	
	Total	Rank	Total	Rank
Appling	\$ 10,635,200	67	\$ 648,991	76
Atkinson	\$ 2,069,810	133	\$ 131,997	147
Bacon	\$ 3,624,425	112	\$ 200,631	135
Baker	\$ 692,867	154	\$ 125,687	148
Baldwin	\$ 18,372,128	46	\$ 953,802	57
Banks	\$ 8,645,294	78	\$ 481,894	89
Barrow	\$ 25,831,621	35	\$ 1,396,102	37
Bartow	\$ 56,496,634	19	\$ 2,630,615	22
Ben Hill	\$ 6,444,593	91	\$ 343,813	109
Berrien	\$ 4,355,262	106	\$ 311,759	115
Bibb	\$ 89,279,516	10	\$ 3,911,743	14
Bleckley	\$ 2,688,580	123	\$ 242,559	125
Brantley	\$ 3,232,114	118	\$ 299,624	116
Brooks	\$ 3,023,964	120	\$ 373,437	104
Bryan	\$ 14,638,729	52	\$ 1,179,661	50
Bulloch	\$ 30,348,137	30	\$ 1,617,658	34
Burke	\$ 8,640,966	79	\$ 2,338,708	26
Butts	\$ 11,330,375	64	\$ 534,509	85
Calhoun	\$ 1,148,724	149	\$ 114,455	150
Camden	\$ 20,992,200	42	\$ 1,312,815	42
Candler	\$ 3,948,900	109	\$ 213,718	132
Carroll	\$ 46,328,394	22	\$ 2,294,184	27
Catoosa	\$ 26,922,304	34	\$ 1,392,125	38
Charlton	\$ 3,282,655	116	\$ 274,836	118
Chatham	\$ 182,014,056	5	\$ 11,070,223	5
Chattahoochee	\$ 2,768,011	121	\$ 59,819	158
Chattooga	\$ 7,074,333	88	\$ 381,665	102
Cherokee	\$ 60,454,850	17	\$ 6,309,931	7
Clarke	\$ 61,766,547	16	\$ 3,009,674	20
Clay	\$ 708,535	153	\$ 95,725	154
Clayton	\$ 144,629,602	6	\$ 5,559,517	8
Clinch	\$ 2,077,566	132	\$ 244,903	124
Cobb	\$ 258,047,710	3	\$ 24,827,519	2
Coffee	\$ 16,051,569	48	\$ 769,529	66
Colquitt	\$ 15,740,543	50	\$ 862,757	60
Columbia	\$ 54,689,883	20	\$ 4,307,637	13
Cook	\$ 5,408,495	98	\$ 318,381	113
Coweta	\$ 58,552,137	18	\$ 3,520,798	18
Crawford	\$ 1,583,957	140	\$ 281,709	117
Crisp	\$ 11,765,957	59	\$ 507,670	86

County	2013 County Local Sales Tax Distribution		2013 Net Property and Utility Digest	
	Total	Rank	Total	Rank
Dade	\$ 6,825,082	89	\$ 398,433	99
Dawson	\$ 19,216,260	45	\$ 942,259	58
Decatur	\$ 12,307,389	57	\$ 762,888	67
DeKalb	\$ 209,424,533	4	\$ 18,720,520	4
Dodge	\$ 5,789,067	94	\$ 370,711	105
Dooly	\$ 4,182,196	108	\$ 260,085	121
Dougherty	\$ 48,086,348	21	\$ 1,817,612	30
Douglas	\$ 65,824,312	13	\$ 3,228,357	19
Early	\$ 4,599,539	103	\$ 363,737	106
Echols	\$ 365,427	158	\$ 108,429	152
Effingham	\$ 22,043,677	41	\$ 1,444,584	36
Elbert	\$ 5,794,998	93	\$ 455,863	93
Emanuel	\$ 7,435,905	85	\$ 411,960	97
Evans	\$ 3,646,127	111	\$ 229,694	127
Fannin	\$ 11,369,212	63	\$ 1,075,564	53
Fayette	\$ 40,111,796	24	\$ 3,698,585	16
Floyd	\$ 35,169,210	26	\$ 2,536,328	25
Forsyth	\$ 92,602,790	9	\$ 7,642,033	6
Franklin	\$ 9,655,481	73	\$ 498,760	87
Fulton	\$ 590,048,083	1	\$ 47,285,764	1
Gilmer	\$ 10,706,233	66	\$ 974,967	55
Glascocock	\$ 563,837	156	\$ 79,122	155
Glynn	\$ 37,205,015	25	\$ 3,892,839	15
Gordon	\$ 25,084,933	37	\$ 1,295,153	43
Grady	\$ 7,628,627	83	\$ 473,104	90
Greene	\$ 7,146,549	86	\$ 1,160,354	51
Gwinnett	\$ 276,859,138	2	\$ 22,984,398	3
Habersham	\$ 15,800,945	49	\$ 963,471	56
Hall	\$ 79,207,418	12	\$ 5,268,270	9
Hancock	\$ 1,358,788	143	\$ 345,368	108
Haralson	\$ 10,192,197	70	\$ 685,005	70
Harris	\$ 7,128,492	87	\$ 1,208,922	48
Hart	\$ 8,088,819	82	\$ 781,446	64
Heard	\$ 13,314,619	55	\$ 419,455	96
Henry	\$ 89,018,376	11	\$ 4,603,974	11
Houston	\$ 63,518,223	14	\$ 3,570,467	17
Irwin	\$ 1,853,926	135	\$ 221,299	131
Jackson	\$ 27,112,480	33	\$ 1,793,495	32
Jasper	\$ 2,408,467	127	\$ 317,658	114
Jeff Davis	\$ 5,606,822	97	\$ 261,570	120

Source: Local Government Services and Information Technology Division

Two Economic Indicators by County (Continued)

County	2013 County Local Sales Tax Distribution		2013 Net Property and Utility Digest	
	Total	Rank	Total	Rank
Jefferson	\$ 5,694,321	96	\$ 428,285	95
Jenkins	\$ 2,140,535	131	\$ 208,899	133
Johnson	\$ 1,613,500	139	\$ 149,696	143
Jones	\$ 5,993,825	92	\$ 674,707	73
Lamar	\$ 4,580,823	105	\$ 438,270	94
Lanier	\$ 1,658,185	137	\$ 164,517	142
Laurens	\$ 24,482,673	39	\$ 1,084,486	52
Lee	\$ 9,662,229	72	\$ 851,951	62
Liberty	\$ 22,169,691	40	\$ 1,203,110	49
Lincoln	\$ 1,845,912	136	\$ 251,652	123
Long	\$ 1,573,510	141	\$ 268,214	119
Lowndes	\$ 63,082,191	15	\$ 2,634,290	21
Lumpkin	\$ 8,726,695	77	\$ 817,607	63
Macon	\$ 3,108,948	119	\$ 325,212	111
Madison	\$ 5,698,670	95	\$ 550,602	82
Marion	\$ 1,288,570	147	\$ 194,711	137
McDuffie	\$ 9,625,954	74	\$ 548,790	83
McIntosh	\$ 3,778,116	110	\$ 462,546	92
Meriwether	\$ 4,985,352	102	\$ 489,162	88
Miller	\$ 1,632,084	138	\$ 168,258	140
Mitchell	\$ 6,665,276	90	\$ 540,566	84
Monroe	\$ 13,220,940	56	\$ 1,287,989	44
Montgomery	\$ 1,566,221	142	\$ 167,858	141
Morgan	\$ 10,306,381	69	\$ 562,390	80
Murray	\$ 11,533,611	61	\$ 758,758	68
Muscogee	\$ 103,692,386	8	\$ 4,821,567	10
Newton	\$ 31,483,311	29	\$ 1,796,983	31
Oconee	\$ 16,863,067	47	\$ 1,335,949	40
Oglethorpe	\$ 2,048,711	134	\$ 351,582	107
Paulding	\$ 42,134,516	23	\$ 2,580,027	24
Peach	\$ 10,733,355	65	\$ 594,511	78
Pickens	\$ 11,695,609	60	\$ 1,250,758	46
Pierce	\$ 4,588,142	104	\$ 395,670	100
Pike	\$ 2,500,860	125	\$ 398,701	98
Polk	\$ 14,096,993	53	\$ 852,884	61
Pulaski	\$ 2,595,922	124	\$ 223,880	130
Putnam	\$ 7,624,410	84	\$ 1,335,974	39
Quitman	\$ 490,410	157	\$ 70,845	157
Rabun	\$ 9,551,611	75	\$ 1,563,611	35
Randolph	\$ 2,396,614	128	\$ 170,554	139

County	2013 County Local Sales Tax Distribution		2013 Net Property and Utility Digest	
	Total	Rank	Total	Rank
Richmond	\$ 107,031,436	7	\$ 4,326,457	12
Rockdale	\$ 32,408,792	27	\$ 1,880,356	29
Schley	\$ 922,113	151	\$ 104,523	153
Screven	\$ 3,570,127	113	\$ 376,907	103
Seminole	\$ 3,345,206	115	\$ 228,553	128
Spalding	\$ 24,754,889	38	\$ 1,257,572	45
Stephens	\$ 9,347,128	76	\$ 571,969	79
Stewart	\$ 904,790	152	\$ 133,892	146
Sumter	\$ 11,938,386	58	\$ 683,547	71
Talbot	\$ 1,219,631	148	\$ 198,056	136
Taliaferro	\$ 241,719	159	\$ 53,172	159
Tattnall	\$ 5,314,620	99	\$ 387,455	101
Taylor	\$ 2,393,901	129	\$ 203,975	134
Telfair	\$ 3,399,405	114	\$ 252,062	122
Terrell	\$ 2,697,141	122	\$ 237,410	126
Thomas	\$ 20,544,719	43	\$ 1,323,648	41
Tift	\$ 25,141,205	36	\$ 897,005	59
Toombs	\$ 14,029,276	54	\$ 627,792	77
Towns	\$ 4,987,051	101	\$ 657,973	75
Treutlen	\$ 1,044,498	150	\$ 109,623	151
Troup	\$ 31,826,569	28	\$ 1,753,521	33
Turner	\$ 2,480,973	126	\$ 186,504	138
Twiggs	\$ 2,258,576	130	\$ 225,126	129
Union	\$ 10,555,872	68	\$ 1,061,099	54
Upson	\$ 8,513,472	81	\$ 559,595	81
Walker	\$ 14,943,732	51	\$ 1,217,814	47
Walton	\$ 27,874,632	32	\$ 1,907,179	28
Ware	\$ 19,633,147	44	\$ 660,743	74
Warren	\$ 1,289,384	146	\$ 149,590	144
Washington	\$ 8,611,570	80	\$ 678,698	72
Wayne	\$ 11,512,640	62	\$ 736,668	69
Webster	\$ 609,932	155	\$ 73,574	156
Wheeler	\$ 1,308,359	145	\$ 121,594	149
White	\$ 9,985,423	71	\$ 774,805	65
Whitfield	\$ 30,206,021	31	\$ 2,629,894	23
Wilcox	\$ 1,330,913	144	\$ 143,636	145
Wilkes	\$ 3,234,851	117	\$ 318,633	112
Wilkinson	\$ 5,061,195	100	\$ 339,385	110
Worth	\$ 4,352,526	107	\$ 472,832	91
Total	\$4,130,564,426		\$290,504,142	

Source: Local Government Services and Information Technology Division

Motor Vehicle

Active Registrations for Georgia Specialty Plates

Top Ten Specialty Plates	FY2010	FY2011	FY2012	FY2013	FY2014
Wildlife (O.C.G.A. § 40-2-86)	273,914	156,660	109,178	82,176	68,206
Bobwhite Quail (§ 40-2-86)	174,602	96,420	67,334	52,920	44,990
Educators (§ 40-2-86)	52,901	39,792	32,832	27,689	24,730
Hobby Antique (§ 40-2-86)	101,897	40,182	28,117	23,409	21,339
Breast Cancer Awareness (§ 40-2-86)	39,870	31,302	25,541	20,958	18,133
Wildflower (§ 40-2-86)	59,966	36,651	26,757	20,314	16,867
Hummingbird (§ 40-2-86)	56,471	35,368	25,631	19,629	16,791
Golden Labrador Retriever (§ 40-2-86)	35,569	23,834	18,588	15,354	13,498
Dog & Cat Sterilization (§ 40-2-86)	37,878	24,490	18,452	20,314	12,439
Certified Firefighter (§ 40-3-86.1)	11,855	10,460	9,814	10,268	10,640

(i) For reference, please consult HB 1055 which was signed into law on May 12, 2010.

Source: Motor Vehicle, Georgia Department of Revenue

Motor Vehicle Registrations

Number of Motor Vehicle Insurance Notifications, Registrations, Tags and Titles Issued

	FY2010	FY2011	FY2012	FY2013	FY2014
Registrations Issued	8,530,981	8,581,400	8,686,939	8,785,922	8,933,714
Tags Issued	1,712,390	1,943,324	1,843,323	1,563,322	1,884,228
Titles Issued	2,355,137	2,485,374	2,553,854	2,390,995	2,217,497
Insurance Notifications	1,190,894	1,114,935	1,069,300	1,087,851	1,113,877

Number of Motor Vehicle Registrations Issued by Major Category

	FY2010	FY2011	FY2012	FY2013	FY2013
Passenger Cars	5,394,530	5,441,975	5,531,795	5,619,161	5,734,501
Motorcycles	195,647	199,253	201,206	199,287	199,445
Trucks	1,877,499	1,860,938	1,854,488	1,851,983	1,858,415
Trailers	1,024,073	1,038,902	1,058,038	1,074,232	1,100,063
Bus	39,035	40,148	41,227	41,064	41,079
Other	197	184	185	195	211
Total	8,530,981	8,581,400	8,686,939	8,785,922	8,933,714

Source: Motor Vehicle Division, Georgia Department of Revenue

Alcohol and Tobacco

Tax and Fee Collections by Alcohol and Tobacco Division (Thousands)

	FY2010	FY2011	FY2012	FY2013	FY2014
Delinquent Tax Collections	\$ 9,501	\$ 7,423	\$ 9,091	\$ 5,221	\$ 1,590
Fee Collections	\$ 168	\$ 371	\$ 565	\$ 265	\$ 243
Executive Orders / Administrative Penalties / Fines	\$ 641	\$ 839	\$ 1,075	\$ 394	\$ 366
Total Collections and Fines Paid	\$ 10,310	\$ 8,633	\$ 10,731	\$ 5,880	\$ 2,199

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Alcohol and Tobacco Division Statistics

	FY2010	FY2011	FY2012	FY2013	FY2014
Number of Alcohol Agents	24	42	41	40	32
Alcohol Inspections	3,820	4,749	7,556	5,398	5,617
Alcohol Investigations	1,280	1,336	1,350	1,219	1,122
Alcohol Citations	2,061	1,979	7,556	962	707
Underage Alcohol Investigations	4,289	4,331	5,343	3,816	3,673
Underage Alcohol Citations	699	753	617	300	254
Liquor License Investigations	1,280	1,336	1,350	1,219	1,122
Still Seizures	-	7	2	-	2
Tobacco Inspections	3,126	3,939	6,187	3,954	4,454
Tobacco Investigations	36	15	7	37	41
Tobacco Citations	123	138	206	114	329
Underage Tobacco Investigations	3,372	2,284	2,065	1,339	2,688
Executive Orders	1,749	2,053	2,437	1,039	1,111
Game Inspections	1,413	4,271	3,201	2,191	3,293
Felony Arrests	31	29	26	16	2
Misdemeanor Arrests	140	228	162	125	130
Dyed Fuel Inspections	4,990	6,760	6,958	7,111	6,838
Dyed Fuel Violations	112	167	155	50	113

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Revenue from Selective Excise Taxes (Thousands)

	FY2010	FY2011	FY2012	FY2013	FY2014
Beer	\$ 85,176	\$ 83,356	\$ 84,846	\$ 85,854	\$ 85,798
Tobacco	\$ 227,187	\$ 222,534	\$ 227,147	\$ 211,524	\$ 218,488
Liquor	\$ 50,661	\$ 50,353	\$ 53,733	\$ 55,572	\$ 57,153
Motor Fuel	\$ 443,384	\$ 441,189	\$ 431,564	\$ 428,278	\$ 447,529
Wine	\$ 32,064	\$ 32,020	\$ 35,124	\$ 35,840	\$ 35,767
Selective Excise Total	\$ 838,472	\$ 829,452	\$ 832,414	\$ 817,068	\$ 844,735

Source: Alcohol and Tobacco, Taxpayer Services and Information Technology Divisions, Georgia State Department of Revenue

Revenue from Business License Fees (Thousands)

	FY2010	FY2011	FY2012	FY2013	FY2014
Beer Dealers	\$ 219	\$ 561	\$ 159	\$ -	\$ 142
Cigar and Cigarette Dealers	\$ 14	\$ 21	\$ 20	\$ 172	\$ 168
Liquor Dealers	\$ 78	\$ 1,241	\$ 947	\$ 3,505	\$ 1,485
Wine Dealers	\$ 86	\$ 625	\$ 269	\$ -	\$ 337
Business Licenses Total	\$ 397	\$ 2,448	\$ 1,395	\$ 3,677	\$ 2,132

Source: Alcohol and Tobacco, Taxpayer Services and Information Technology Divisions, Georgia State 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, 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.

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 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.
- ***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.

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

· The Taxpayer Advocacy Office 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 Taxpayer Advocacy Office 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.

The information in this document summarizes your rights as a Georgia taxpayer and the responsibilities of the Department of Revenue. The Georgia Taxpayer Bill of Rights may be found in the Georgia Public Revenue Code as codified in the Official Code of Georgia (O.C.G.A.) at Title 48, Chapter 1, Section 9.