



Department of Revenue Statistical Report FY2013

August 2014

Georgia Department of Revenue
1800 Century Boulevard, NE,
Atlanta, GA 30345
<https://etax.dor.ga.gov>



State of Georgia

Douglas J. MacGinnitie
Commissioner

Department of Revenue
Office of the Commissioner
1800 Century Blvd. N.E., Suite 15300
Atlanta, Georgia 30345
(404) 417-2100

August 15, 2014

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, 2013. Net collections for the past fiscal year totaled \$17,003,992,000 compared to \$16,052,536,000 for fiscal year 2012, a 5.9% increase.

Over the last year, the Department of Revenue has focused on three primary challenges:

1. Improving customer service
2. Operating more efficiently at less cost to the State
3. Executing an effective compliance program

The Department has made significant progress in each of these areas, but more work remains to be done.

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.

Respectfully submitted,

Douglas J. MacGinnitie
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

Foreword

The Georgia Department of Revenue is responsible for the annual collection of taxes and fees, from both individuals and businesses, which together fund the daily operations of state government. The Department's mission is to administer 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 2013, the Department collected approximately \$24.1 billion in gross tax revenues and distributed \$4.6 billion in Sales Tax revenues to counties and municipalities. Utilizing advanced technology, the Department processed approximately 4.4 million Individual Income Tax returns and issued more than 2.8 million individual refunds.

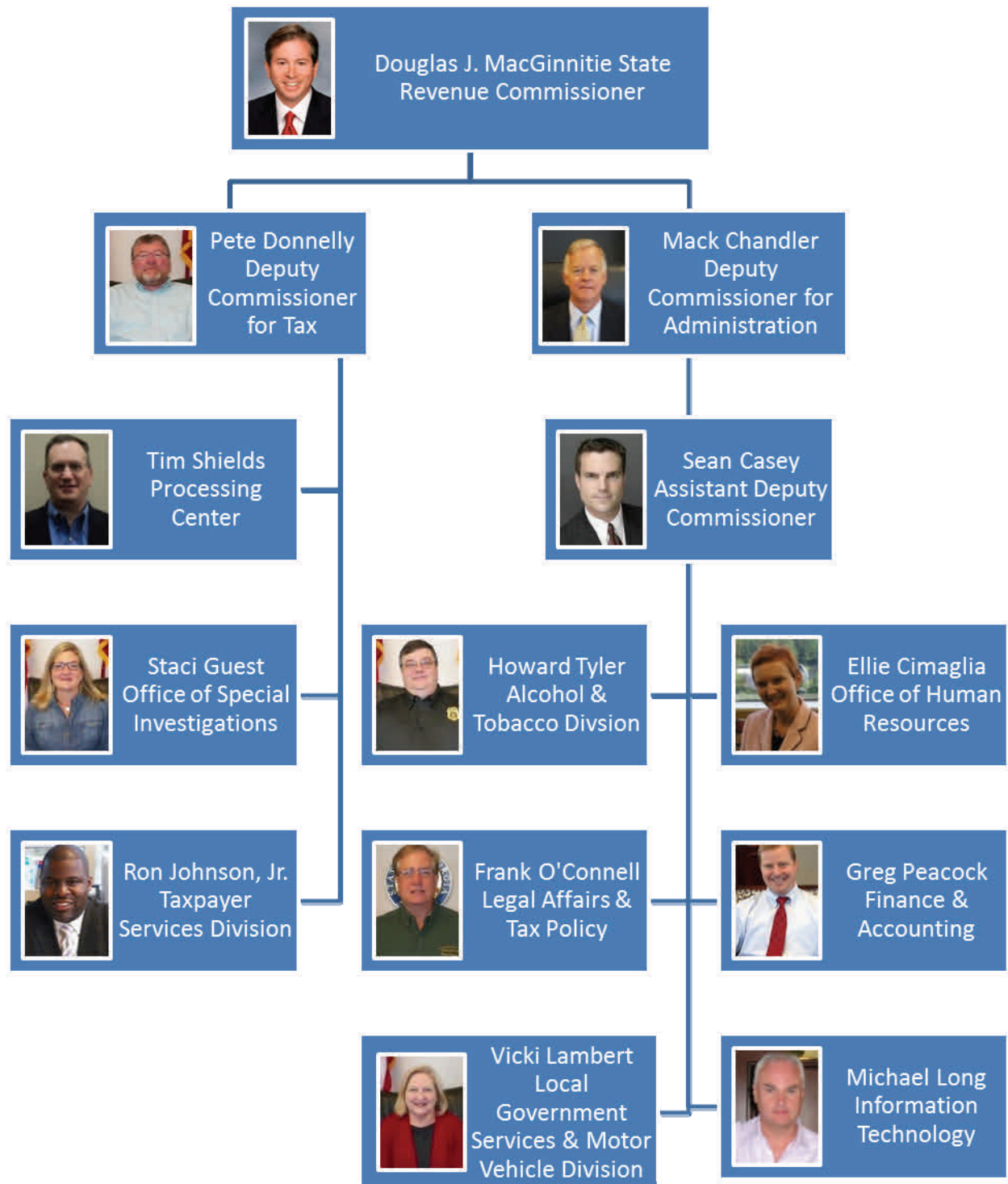
In addition to the collection of revenue, the Department performs a wide range of tasks that include the regulation and enforcement of alcohol and tobacco statutes, managing the taxation of interstate trucking, reviewing County Property Tax Digests, administration of the Unclaimed Property Program, and developing tax forms, instructions, and procedures with the goal of enhancing compliance efforts across all tax types, while making the reporting and collection of taxes less onerous for Georgia taxpayers.

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Organizational Chart



Integrated Tax Solution



georgia tax center

The Integrated Tax Solution has transformed the Department's 23 disparate legacy tax systems into a consolidated platform, which provides agents with instant access to a taxpayer's total tax picture. Instead of having to check various systems, employees have all pertinent information instantly available, which results in more economical and comprehensive service to taxpayers when they need to interact with the Department.

This initiative has enhanced the Department's customer service to taxpayers. Coupled with the data warehouse initiative, the Integrated Tax Solution will significantly upgrade the Department's compliance across tax types efforts.

The Sales and Use Tax module of the Integrated Tax Solution became operational May 2009. Withholding became operational December 2009, Corporate and International Fuel Tax in October 2010. Individual Income Tax began operations in November 2011. Alcohol and Tobacco Licensing and Taxing, Coin Operated Amusement Machines (COAM), Motor Fuel upgrade from version 6 to version 8 and Sales Tax Contractor Licensing and Bonding became operational September 2012.

The Integrated Tax Solution has been successful for all implementations. Process improvements that were implemented in Phase I are the automated non-filer process, online request to update an account or location address, automobile billing process. In Phase II implemented registration of a new sales and use or withholding account; simplified electronic sales and use return filing; request to protest or appeal an account liability; Withholding transmission process aligned with Federal/State Employment Taxes (FSET) standard required in 2013. Phase III added automated bankruptcy processing for business accounts, online capability to make an assessment payment and estimated corporate payment. In addition, International Fuel Tax may now file and pay quarterly fuel tax returns, and renew their annual decals online. Phase IV implemented online Installment Plan Agreements, Offer in Compromise, submit a Power of Attorney, Opt in to obtain and view 1099G's, view account balances and make payments. Phase V implemented electronic processing of Alcohol and Tobacco taxes, permit requests and license renewals.

Since the project completion in November 2012, the Department has focused on improving processes, increasing collections and enhancing security through the self-service portal, Georgia Tax Center (GTC). Through secure logon to GTC, tax professionals now have the ability to opt-in/out to receive notification when an account receives correspondence. Additionally, individual taxpayers may opt-in/out to receive notification when a return is filed with their social security number, ability to receive their 1099G on-line, request a payment statement and request pre-approval for the Qualified Education Expense credit.

Directory

Administrative Division

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

Commissioner, Douglas J. MacGinnitie		404-417-2100
Deputy Commissioner for Administration, Mack Chandler	Suite 15308	404-417-2100
Assistant Deputy Commissioner, Sean Casey	Suite 15300	404-417-2171
Chief Financial Officer, Greg Peacock	Suite 14200	404-417-2222
Budget and Accounting	Suite 14200	404-417-2222
Electronic Funds Transfer	Suite 14223	404-417-2220
Office of Human Resources Director, Ellie Cimaglia	Suite 14100	404-417-2233
Office of Human Resources Assistant Director, Ann Raines Williamson	Suite 14100	404-417-2150
Payroll	Suite 14100	404-417-2140
Training	Suite 14100	404-417-2262
Facilities and Staff Services, Dorothy Little	Suite 11230	404-417-2194
Public Information	Suite 15300	404-417-2171

Alcohol and Tobacco Division

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

Director, Howard Tyler	Suite 4235	404-417-4900
Chief of Enforcement, Malcolm Bennett	Suite 4235	404-417-4900
Chief of Operations, David Dyal	Suite 4235	404-417-4900
Assistant Chief of Operations, Carter Leverette	Suite 4235	404-417-4900
Revenue Regional Offices - Alcohol Special Agent Assignments		
Albany - Assistant Special Agent in Charge, Matt Littleton		229-430-4404
Athens - Special Agent in Charge, Jeff Clutter		706-389-6958
Atlanta - Special Agent in Charge, Malcolm S. Bennett		404-968-0401
Augusta - Assistant Special Agent in Charge, Katrina Calderon		706-651-7634
Columbus - Special Agent in Charge, Eric Knox		770-649-7329
Douglas - Assistant Special Agent in Charge, Jeremy Thompson		912-389-4965
Gainesville - Special Agent in Charge, Courtney Edwards		404-417-4882
Lithia Springs - Special Agent in Charge, Michael W. Earnest		770-732-5840
Macon - Assistant Special Agent in Charge, Steve Jaramillo		478-751-6112
Rome - Assistant Special Agent in Charge, Guy Dockstader		706-295-6688
Savannah - Special Agent in Charge, Ronald Huckaby		912-353-3001

Compliance Division

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

Deputy Commissioner - Tax, Pete Donnelly	Suite 18100	404-417-6458
Assistant Director - Collections, Jim Sowell	Suite 18200	404-417-6491
Assistant Director - Audits, Anita DeGumbia	Suite 18104	404-417-6400
Accounts Receivable Collections Manager, Merrill Jacobson	Suite 18300	404-417-2282
Regional Office Program Manager, John Coleman	Suite 16222	404-417-6340
Income Tax Resolution Unit Manager, Joyce McClendon	Suite 9200	404-417-2428
Compliance Research Unit Manager, Steven Alvarez	Suite 18204	404-417-6752

Information Technology Division

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

Director, Michael Long	Suite 6305	404-417-6211
Assistant Director, Jeff Dalrymple	Suite 6228	404-417-6155
Assistant Director, Michael From	Suite 5300	404-417-6265
Infrastructure Security Officer, Steve Hodges	Suite 5200	404-417-6143

Legal Affairs & Tax Policy

1800 Century Boulevard, NE, STE 15107 Atlanta, Georgia 30345-3205

Director, Frank O'Connell	Suite 15202	404-417-6649
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Local Government Services Division

4125 Welcome All Road, Atlanta, Georgia 30349

Director, Vicki Lambert		404-724-7015
Real and Personal Property Tax, Ellen Mills		404-724-7032
Intangible Recording Tax, Reg Lansberry		404-417-2212
Real Estate Transfer Tax, Reg Lansberry		404-417-2212
Motor Vehicle Assessments, Greg Elton		404-724-7814
Unclaimed Property Section, Steve Harbin		404-724-7058
Public Utility, Charles Nazerian		404-724-7050
Sales Tax Distribution, Jonathan Ussery		404-724-7004
Tax Officials Training		404-724-7042

Motor Vehicle Division

4125 Welcome All Road, Atlanta, Georgia 30349

Director, Vicki Lambert		404-724-7015
Assistant Director, Robert Worle	Suite 717	404-724-7682
Assistant Director, Georgia Steel	Suite 716	404-724-7680
Tag and Title Information	Suite 522	404-968-3800

Office of Special Investigations

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

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

4125 Welcome All Road, Atlanta, Georgia 30349

Director, Tim Shields	Suite 603	404-724-7510
Assistant Director, Albert Burt	Suite 910	404-724-7540
Assistant Director, Christopher Sanders	Suite 809	404-724-7564

Taxpayer Services Division

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

Director, Ronald Johnson, Jr.	Suite 7100	404-417-4201
Business Operations Manager 2	Suite 7100	404-417-4201
Individual Review, Christopher Luncheon	Suite 7300	404-417-2363
Withholding and Corporate Review, Tonya Zellner	Suite 8100	404-417-2332
Sales Tax and Motor Fuel Review, Monique Williams	Suite 8200	404-417-6687
Operations Manager 2, Nixie Gumbs	Suite 3100	404-417-4283
Customer Contact Center Manager, Rhonda Stuldivant	Suite 3300	404-417-4262
E-Services Unit and Registration Unit Manager 1, Hester Howard (Acting)	Suite 7229	404-417-4385
Taxpayer Advocate, Janis Carmichael	Suite 7229	404-417-2297

Regional Offices

1. Rome Regional Office

Jill Smith, Manager
1401 Dean Street, Suite E
Rome, GA 30161-6494
Telephone: (706) 295-6061

2. Gainesville Regional Office

Carlton Askew, Manager
528 Broad Street, NE
Gainesville, GA 30501
Telephone: (770) 718-3700

3. South Metro Regional Office

Allen Johnson, Manager
4125 Welcome All Road, Suite 914
Atlanta, GA 30349
Telephone: (404) 724-7200

4. Atlanta Regional Office

Gary Brantley, Manager
1800 Century Blvd. NE, Suite 12000
Atlanta, GA 30345-3205
Telephone: (404) 417-6605

5. Athens Regional Office

Kerry Herndon, Manager
3700 Atlanta Highway, Suite 268
Athens, GA 30606-7428
Telephone: (706) 389-6977

6. Columbus Regional Office

Taryn Parker, Manager
1501 13th Street, Suite A
Columbus, GA 31902-2344
Telephone: (706) 649-7451

7. Macon Regional Office

Scott Purvis, Manager
6055 Lakeside Commons Drive, Suite 220
Macon, GA 31210
Telephone: (478) 471-3350

8. Augusta Regional Office

David Toulson, Manager
130 Davis Road
Martinez, GA 30907-2386
Telephone: (706) 651-7600

9. Albany Regional Office

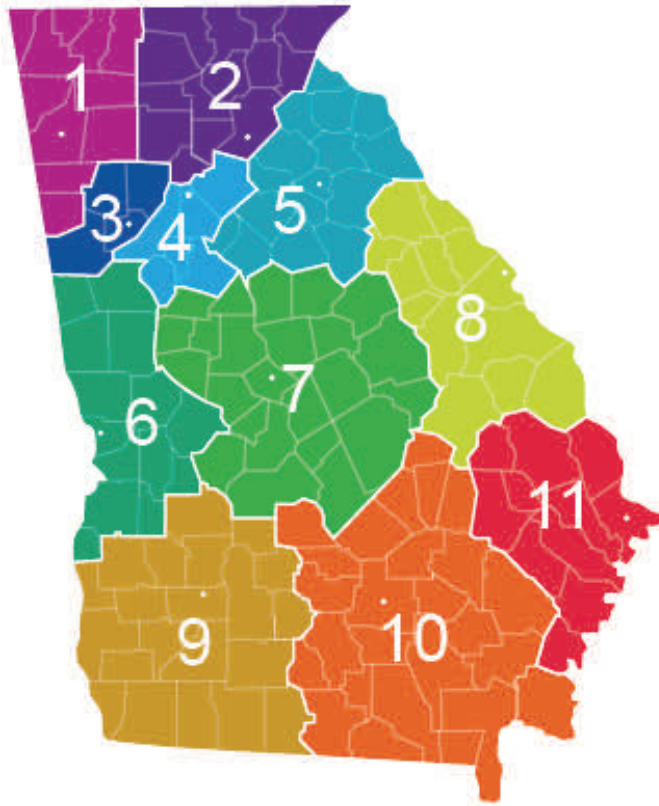
James Cox, Manager
1105-D West Broad Avenue
Albany, GA 31707
Telephone: (229) 430-4241

10. Douglas Regional Office

Marsha Gilliard, Manager
North Point Plaza, Suite I
1214 North Peterson
Douglas, GA 31533-2835
Telephone: (912) 389-4094

11. Savannah Regional Office

Felicia Smith, Manager
6606 Abercorn Street, Suite 220
Savannah, GA 31405-5831
Telephone: (912) 356-2140



FY2013 Sources of Tax Revenue

Tax Type	Revenue
Property Tax	\$ 53,492
Miscellaneous	\$ 260,185
Alcohol Beverages Tax	\$ 175,018
Tobacco Tax	\$ 211,448
Motor Vehicle - Tag, Title and Fees	\$ 453,351
Pre-Paid Motor Fuel Sales Tax	\$ 547,172
Motor Fuel Excise Tax	\$ 428,278
Corporate Tax	\$ 797,255
Sales and Use Tax	\$ 5,324,081
Income Tax - Individual	\$ 8,753,712
Net Tax Collections / Other Revenues	\$ 17,003,992

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

Results and Performance Measures

Office of Special Investigations

	FY2009	FY2010	FY2011	FY2012	FY2013
Suspected fraudulent returns reviewed prior to release of funds	44,389	117,380	172,908	534,739	569,880
Number of fraudulent returns detected prior to release of funds	28,887	52,077	109,884	162,427	106,949
Funds not released due to detection of fraud (Millions)	\$ 40.0	\$ 41.0	\$ 71.6	\$ 117.3	\$ 53.8

Source: Office of Special Investigations, Georgia Department of Revenue

Results and Performance Measures (Continued)

Legal Affairs & Tax Policy

	FY2009	FY2010	FY2011	FY2012	FY2013
Number of legislative bills analyzed and summarized	120	156	120	161	170
Number of tax guidance letters drafted	73	90	151	91	92
Number of consolidated return applications processed	106	59	49	36	60
Number of tax exemption applications reviewed and processed	859	710	767	463	256
Number of regulations updated or released	66	42	311	42	31
Number of taxpayer protests handled	33	77	77	81	62
Number of alcohol and tobacco hearings	1,681	2,224	2,122	2,130	761
Estimated number of taxpayer emails handled	5,920	6,000	35,000	55,000	45,000
Estimated number of taxpayer phone calls handled	14,878	15,000	24,500	38,500	31,500
Number of Title Review Board hearings handled with the Office of Administrative Hearings	*	6	36	9	170
Number of Coin Operated Amusement hearings	N/A	N/A	85	31	30(i)

Note: *Number not compiled. (i) Number is estimated.

Source: Legal Affairs & Tax Policy, Georgia Department of Revenue

Results and Performance Measures (Continued)

Taxpayer Services Division

FY2009 FY2010 FY2011 FY2012 FY2013

Call Handling and Tracking

Number of inbound calls (Thousands)	1,160	1,053	1,108	1,005	783
Number of calls answered (Thousands)	557	370	581	737	652
Number of individual refund calls received (Thousands)	295	131	136	538	161
Number of individual refund calls answered (Thousands)	182	65	98	391	132

Correspondence Management

Number of protests received in response to Individual Income Tax assessment notices (Thousands)	27	1,334	14	8	37
Percent of unresolved protests 120 days after filing	15%	9%	17%	12%	14%

Education and Assistance

Number of education seminars held	15	23	18	14	0
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Source: Taxpayer Services Division, Georgia Department of Revenue

Results and Performance Measures (Continued)

Local Government Services Division

	FY2009	FY2010	FY2011	FY2012	FY2013
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (Millions)	\$ 14.0	\$ 25.6	\$ 24.7	\$ 18.0	\$ 16.4
Grants and Distribution					
• Local Sales Tax Distribution					
Total Local Sales Tax type (All counties combined)	470	471	471	467	468
Distribution of Sales Tax revenues to local governments including MARTA (Billions)	\$ 4.6	\$ 4.4	\$ 4.4	\$ 4.6	\$ 4.6
• Forest Land Protection Act Grants (FLPA)					
Value of FLPA grants distributed (Millions)	N/A	N/A	\$ 10.2	\$ 13.4	\$ 14.6
Number of local taxing jurisdictions receiving grants	N/A	N/A	295	281	281
Number of Parcels enrolled in the FLPA Covenant	N/A	N/A	3,946	5,423	8,184

Note: FY2009 figure for unclaimed property value has been restated.

Source: Local Government Services Division, Georgia Department of Revenue

Results and Performance Measures (Continued)

Motor Vehicle

	FY2009	FY2010	FY2011	FY2012	FY2013
Salvage Inspection					
Number of rebuilt salvage vehicle re-inspections	16,545	18,865	18,826	21,609	19,175
Tag and Title Registration					
• Commercial Truck Registration					
Number of interstate commercial vehicle registrations	51,926	43,537	37,875	44,407	48,934
Number of Georgia intrastate commercial Unified Carrier Registrations (UCR) ⁽ⁱ⁾	N/A	54,728	23,570	20,560	11,399
• Motor Vehicle Registration					
Number of motor vehicle tag registrations processed (Millions)	8.5	8.6	8.6	8.6	8.7
Number of internet online motor vehicle title registrations	474,167	516,214	535,341	589,956	640,980
• Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions)	\$ 281	\$ 215	\$ 256	\$ 288	\$ 237

Note: ⁽ⁱ⁾ Intrastate Registration under UCR began March 2010.

Source: Motor Vehicle, Georgia Department of Revenue

Results and Performance Measures (Continued)

Processing Center

	FY2009	FY2010	FY2011	FY2012	FY2013
Error Resolution					
Number of Sales Tax returns processed through error resolution (Thousands)	458	461	179	127	99
Percent of Sales Tax returns processed through error resolution	36.1%	30.2%	9.6%	8.4%	7.6%
Total number of error resolution staff (All tax types)	68	67	63	60	55
Money Deposits					
Average time lapse in days between receipts and deposit of check in a coupon payment	3.5	2.5	2.1	2.1	2.1
Average time lapse in days between receipts and deposit of check in a non-coupon payment	5.4	3.4	2.8	2.2	2.5
Amount of gross revenue collections deposited through electronic funds transfers (Billions)	\$ 17.3	\$ 17.1	\$ 17.7	\$ 19.9	\$ 20.1
Returns Processing					
Number of documents processed (Millions) ⁽ⁱ⁾	7.7	8.9	7.3	7.2	7.4
Number of images created (Millions) ⁽ⁱ⁾	62.0	65.8	50.3	36.0	32.7
Percent of Individual Income Tax non-paper returns processed ⁽ⁱⁱ⁾	72.5%	62.1%	76.0%	79.0%	79.0%

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

Results and Performance Measures (Continued)

Alcohol and Tobacco Division

	FY2009	FY2010	FY2011	FY2012	FY2013
Industry Regulations					
● Amusement Machines					
Number of amusement machines reviewed annually for compliance	1,482	3,126	4,271	3,201	2,191
● Law Enforcement					
Number of alcohol citations issued	1,603	2,061	1,979	2,270	962
Percent of alcohol inspections where the operator is not in compliance with applicable law	8%	14%	15%	19%	9%
● Licenses and Permits					
Number of alcohol license investigations conducted	1,469	1,280	1,336	1,350	1,219
Number of executive orders served after administrative hearings	2,137	1,749	2,053	2,437	1,039
Underage Investigation					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind	659	699	753	617	300
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	8%	10%	12%	11%	5%

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Results and Performance Measures (Continued)

Compliance Division

	FY2009 (i)	FY2010	FY2011	FY2012	FY2013
Auditor FTE	0	135	211	174	153
Revenue Agent FTE	0	224	222	311	275
Cash Collections Per Auditor	\$ -	\$ 975,900	\$ 512,094	\$ 58,751	\$ 743,874
Assessments & Disallowances Per Auditor	\$ -	\$ 570,310	\$ 1,070,261	\$ 484,047	\$ 534,888
Cash Collections Per Revenue Agent	\$ -	\$ 697,956	\$ 591,689	\$ 649,873	\$ 738,525

Note: ⁽ⁱ⁾ Figures for 2009 unavailable. All numbers are reported based on a full-time equivalent auditor/revenue agent. Financial benefits may be overstated because some portion of cash collection includes assessments made in the current year or prior fiscal years.

Source: Compliance Division, Georgia Department of Revenue

Administrative Division

The Administrative Division provides administrative services for all department divisions including:

Commissioner's Office
Training Unit
Office of Human Resources

Finance Office
Accounting
Budget
Financial Analysis
Procurement
Contracts Management Office
Real Estate Officer

Finance Office

The Finance Office is responsible for the accounting, reporting and transferring annual gross tax revenues of \$24 billion to the Office of the State Treasurer. Additionally, the Budget Office administers the agency's \$188 million budget, prepares the agency's Strategic Plan, tracks Key Performance Metrics (KPIs) and provides various expense reports and projections to the Governor's Office and the Legislature. Procurement supports the purchasing needs of the agency, including writing and issuing requests for proposal (RFPs), contract renewals and sourcing of supplies and services unique to the divisions within DOR.

The Finance Office created two new supporting functions last year, the Contracts Management Office and the Real Estate Management Office. Contracts management works in conjunction with Procurement and is charged with writing, amending and compliance of all agency contracts. The Real Estate Office oversees all 10 regional properties of the department which includes sourcing locations, lease negotiations and reprogramming of space to improve operational efficiencies.

Office of Human Resources

The Office of Human Resources partners with business units to recruit, develop and retain a talented workforce, improve processes for greater efficiency, and maintain legal compliance in all employment matters. In addition, this office administering payroll, benefits, and manages the Department's time and leave keeping functions. The Office administers Department-wide certifications to every employee annually for Conduct and Ethics, Anti-Harassment, and Federal Tax Information. HR also delivers training programs for tax system navigation, customer service, and management development. Finally, the Office of Human Resources directs and executes numerous strategic initiatives each year designed to increase employee engagement, improve retention, facilitate knowledge transfer, and develop a stronger workforce to lead DOR into the future. Some recent highlights of these initiatives include the Leadership Mentoring Program, an onsite Toastmasters group, an Employee and Manager Recognition program, and the DOR Advanced Leadership Program. The ALP, a development program for high potential/high performing employees, was identified by name in a recent audit of State of Georgia government by Ernst and Young as a program of excellence.

Administrative Division (Continued)

Table 1

Number of Department of Revenue Employees by Category

	FY2009	FY2010	FY2011	FY2012	FY2013
Temporary Employees	194	100	45	13	12
Full-Time Employees	1,211	1,092	1,240	1,179	1,089
Total Employees	1,405	1,192	1,285	1,192	1,101

Source: Office of Human Resources, Georgia Department of Revenue

Office of Special Investigations

Established in 2005, the Office of Special Investigations is responsible for investigating potential criminal violations involving fraud and theft related to Income Tax, Withholding Tax, Sales and Use Tax, Excise Tax, and Property Tax. The office is also responsible for conducting internal affairs investigations. The goal of these investigations is to develop cases which can be turned over to state legal representatives for prosecution in a court of law.

Since its inception, the Office of Special Investigations has developed cases against fifty-one individuals that resulted in guilty pleas. The office is also responsible for the physical security of the Department's facilities. The Department's Auto Crime - Title Fraud Unit, which is responsible for investigating motor vehicle title and registration fraud, is also a part of the Office of Special Investigations.

Fraudulent Returns: 106,949 detected prior to release of funds

Legal Affairs & Tax Policy

The Tax Policy unit provides both individual and generalized tax guidance for each of the tax types and regulatory areas administered by DOR. This unit holds conferences for taxpayers who wish to protest a Proposed Assessment or refund claim denial and responds to letter ruling requests from taxpayers seeking DOR's position on that taxpayer's specific facts. Tax Policy issues broader guidance in the form of rules and regulations, which require formal notice, a comment period, and a public hearing. This unit issues policy statements and bulletins setting out DOR's position on matters that do not rise to the level of formal regulations. Tax Policy also participates in the legislative process by drafting and reviewing proposed tax legislation and providing testimony as requested by Legislative Committees considering changes to Georgia's Public Revenue Code.

Legislative Bills: 170 analyzed and summarized

Legal Affairs & Tax Policy (Continued)

Legal Affairs & Tax Policy (LATP) provides general in-house legal guidance for the Department of Revenue (DOR) and issues written guidance to assist taxpayers in complying with Georgia's tax laws, motor vehicle tag and title laws, and regulatory and licensing requirements for the alcohol, tobacco and coin-operated amusement machine industries. LATP also participates in the legislative process by analyzing more than 200 tax and regulatory bills filed by state legislators each Legislative Session.

The attorneys in the Legal Affairs unit advise the State Revenue Commissioner and internal DOR divisions on the day-to-day legal matters of DOR. This unit also serves as the primary liaison with the Office of the Attorney General, which is the exclusive representative of DOR in courts and other tribunals. Legal Affairs' responsibilities include: ensuring compliance with federal and state privacy and taxpayer confidentiality laws; drafting and review of external correspondence, forms, and general taxpayer guidance and communications; advising on collections and bankruptcy issues; liaison with the Georgia Tax Tribunal; review of complex Open Records Act issues; drafting and review of regulations, proposed legislation, contracts and other procurement documents.

The Tax Policy unit provides both individual and generalized tax guidance for each of the tax types and regulatory areas administered by DOR. This unit holds conferences for taxpayers who wish to protest a Proposed Assessment or refund claim denial and responds to letter ruling requests from taxpayers seeking DOR's position on that taxpayer's specific facts. Tax Policy issues broader guidance in the form of rules and regulations, which require formal notice, a comment period, and a public hearing. This unit issues policy statements and bulletins setting out DOR's position on matters that do not rise to the level of formal regulations. Tax Policy also participates in the legislative process by drafting and reviewing proposed tax legislation and providing testimony as requested by Legislative Committees considering changes to Georgia's Public Revenue Code.

Taxpayer Services Division

The Taxpayer Services Division was created in 2004 through the merger of three former Divisions: Income Tax, Sales Tax, and Taxpayer Accounting. The three major functions of the Division are: Customer Contact Center, Business Operations, and Electronic Services / Registration Unit.

Customer Contact Center

The Customer Contact Center (CCC) is responsible for answering taxpayer telephone inquiries, face-to-face and written inquiries. The CCC consists of the Taxpayer Services Division (TSD) Call Center and the Century Center Customer Service Office and is one of the largest Call Centers in Georgia State government. In fiscal year 2011, the CCC received 783,000 calls.

Taxpayer Services Division (Continued)

In November 2010, the TSD CCC partnered with the State Office of Customer Service (OCS) in an effort to improve the service levels to both Individual and Business Taxpayers throughout the State of Georgia. This partnership proved very successful as evidenced by the overall call abandonment rate decreasing from approximately 70% to below 15% on average. In addition, 20 permanent Customer Service Specialists were hired which increased our ability to service more Georgia Taxpayers proficiently and meet our call abandonment rate goal of 9%.

The Customer Contact Center agents also utilize the Customer Relationship Management (CRM) system that tracks specific reasons call are made. This data is analyzed monthly to determine better ways to provide assistance to customers in the area of self service or to notifications sent to Georgia taxpayers. The TSD Call Center partnered with the Georgia Call Center which handles telephone requests for tax forms for the Department of Revenue. This partnership has been very successful in decreasing overall abandonment rates during the busy income tax season. The Department of Revenue's system was fully upgraded to the Integrated Tax System (ITS) in November 2011. The Georgia Tax Center (GTC) now provides Individual as well as Business self service options.

Call Handling and Tracking: 783,000 inbound calls

Business Operations

The units under Business Operations include Withholding Review, Tax Credits and Incentives, Business (Corporate) Tax Review, Sales Tax and Motor Fuel Review, Individual Review, and Problem Resolution. These units are responsible for examination, refund, and problem resolution functions.

Business Review Section

This Section is responsible for the review and examination of business taxes including Withholding Tax, Tax Credits and Incentives, and Corporate Tax. It includes the following units:

- **Withholding Tax Review** - Responsible for making necessary adjustments to ensure accurate processing of returns that report taxes withheld by employers and payers of non-employee compensation. This includes tax withheld from wages, nonresident distributions, lottery winnings, pension and annuity payments, and other sources of income. This Unit also reviews and processes refund requests, requests for penalty waivers, and protests.
- **Tax Credits and Incentives** - Responsible for reviewing, approving and accurately processing all returns and requests pertaining to tax credits and incentives. Responsible for recording and monitoring the use of credits by individuals and corporations.

Taxpayer Services Division (Continued)

- **Corporate Tax Review** - Responsible for reviewing and examining Corporate, S-Corporation, and Partnership Tax returns. Reviews and processes refund requests, requests for penalty waivers, and protests. **Sales Tax and Motor Fuel Review Section** This Section is responsible for the review and examination of Sales & Use Tax, Motor Fuel Distributor, and Motor Carrier Tax returns. It also ensures that Motor Carrier taxes are administered in compliance with the International Fuel Tax Agreement (IFTA)
- **Sales Tax Review** - Responsible for making account adjustments to ensure that Sales and Use Tax returns are processed and Local Sales Taxes are distributed accurately to all taxing jurisdictions. The unit also reviews and processes requests for refunds, taxpayer protests, requests for penalty waivers; and responds to taxpayer inquiries. All amended Sales Tax returns are also reviewed in this section.
- **Motor Fuel Review** - Responsible for making account adjustments to ensure that Motor Fuel and IFTA Tax returns are processed accurately. The unit also reviews and processes requests for refunds, taxpayer protests, requests for penalty waivers; and responds to taxpayer inquiries.
- **Individual Review** - Reviews and examines Individual Income Tax returns, returns claiming net operating loss, and composite returns. The unit reviews and monitors pre-audit (special review), high dollar refunds, and fraudulent returns and filers. The unit also reviews and examines amended Individual Income Tax returns.
- **Problem Resolution Specialists** - Responsible for resolving complex taxpayer issues that are not resolved through normal channels. The specialists provide high-level support to all Department business units and the Call Center. Assists with taxpayer education through seminars, classes and meetings, and manages the CPA hotline.

Electronic Services / Registration Unit

Electronic Filing (Georgia Tax Center)

Georgia implemented the Georgia Tax Center (GTC) in September 2009 to replace the e-File and e-Pay system. Initially, Sales Tax was the only tax type available on the system. Since inception, the program has been expanded and now includes Withholding, Corporate Income and Individual Income taxes. Any business can participate in the program. Currently, it is mandatory for businesses that owe \$500 or more on a single return to electronically file and pay.

The advantages of GTC are:

- Transactions are submitted electronically using a secure environment.
- Convenience of filing and paying taxes from home or office.
- Faster and more accurate processing of returns.

Taxpayer Services Division (Continued)

- Taxpayer can view an e-history for all payments and returns.
- Taxpayer can self-edit returns.
- Immediate confirmation number provided when the return or payment is received.
- Payments can be warehoused (similar to post dating a check) until a future date.
- Program is free. A fee may be assessed by credit card vendors when a credit card is used to make a payment. However, the Department does not assess any fees.

Registration Unit

This Unit registers all businesses with a nexus in Georgia and maintains a registration system for both business and individual taxpayers. Business registration includes Sales and Use Tax and Withholding Tax. The responsibility for registering retail tobacco, and alcohol (beer, wine, and liquor) was moved to the Alcohol and Tobacco Division in 2011. As the Department's custodian of records, the Unit responds to taxpayer e-mail, written and telephone record retrieval inquiries, and other requests.

Table 2

Net Sales and Use Tax Collections by Month (Thousands)

	CY2009	CY2010	CY2011	CY2012	CY2013
January	\$ 596,595	\$ 494,189	\$ 496,181	\$ 518,348	\$ 518,821
February	\$ 511,639	\$ 388,811	\$ 341,984	\$ 412,184	\$ 446,312
March	\$ 426,586	\$ 401,555	\$ 354,791	\$ 428,282	\$ 427,402
April	\$ 532,842	\$ 402,302	\$ 450,555	\$ 482,423	\$ 416,813
May	\$ 448,416	\$ 448,748	\$ 413,785	\$ 448,739	\$ 418,386
June	\$ 463,871	\$ 430,046	\$ 393,955	\$ 428,945	\$ 414,536
July	\$ 491,732	\$ 444,173	\$ 451,419	\$ 460,311	\$ 430,087
August	\$ 460,509	\$ 402,935	\$ 419,042	\$ 446,798	\$ 407,914
September	\$ 445,535	\$ 345,787	\$ 412,019	\$ 459,625	\$ 421,407
October	\$ 486,744	\$ 397,960	\$ 427,288	\$ 439,250	\$ 417,435
November	\$ 457,142	\$ 389,261	\$ 393,109	\$ 435,061	\$ 423,373
December	\$ 435,256	\$ 347,443	\$ 374,128	\$ 440,766	\$ 414,384
Total	\$ 5,756,867	\$ 4,893,210	\$ 4,928,256	\$ 5,400,732	\$ 5,156,870

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

Table 3**Sales and Use Tax Revenues by Business Group - Gross Collections (Thousands)**

	FY2010 ⁽ⁱ⁾	FY2011	FY2012	FY2013
Accommodations	\$ 181,437	\$ 201,754	\$ 208,044	\$ 221,699
Car & Automotive	\$ 831,936	\$ 924,001	\$ 1,020,368	\$ 896,701
Construction	\$ 43,217	\$ 49,459	\$ 60,352	\$ 62,098
Food & Grocery	\$ 1,387,058	\$ 1,472,134	\$ 1,562,526	\$ 1,646,232
General Merchandise	\$ 1,339,806	\$ 1,359,914	\$ 1,396,157	\$ 1,434,235
Home Furnishings	\$ 692,166	\$ 685,867	\$ 699,906	\$ 710,677
Manufacturing	\$ 553,695	\$ 514,814	\$ 538,874	\$ 536,355
Miscellaneous Services	\$ 900,789	\$ 923,651	\$ 932,264	\$ 985,155
Other Retail	\$ 1,090,584	\$ 1,118,443	\$ 1,169,833	\$ 1,190,265
Other Services	\$ 531,718	\$ 518,969	\$ 560,363	\$ 484,620
Utilities	\$ 1,012,472	\$ 1,039,326	\$ 1,006,630	\$ 963,917
Wholesale	\$ 633,194	\$ 810,195	\$ 924,923	\$ 919,177
Total	\$ 9,198,072	\$ 9,618,527	\$ 10,080,240	\$ 10,051,131

Note: ⁽ⁱ⁾ On May 1, 2009, DOR implemented a new Sales Tax system that utilizes the North American Industry Classification System (NAICS), replacing the old system of commodity codes used in previous fiscal years.

Source: State Accounting Office of Georgia, Local Government Services Division and Finance Department, Georgia Department of Revenue

Table 4.1**CY2011 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	197,553	92.84%		
\$1 - \$5,000	5,203	2.45%	\$ 8,341,166	0.15%
\$5,001 - \$10,000	1,741	0.82%	\$ 12,675,730	0.22%
\$10,001 - \$25,000	2,479	1.17%	\$ 40,573,417	0.71%
\$25,001 - \$50,000	1,806	0.85%	\$ 64,898,672	1.14%
\$50,001 - \$100,000	1,427	0.67%	\$ 101,292,033	1.78%
\$100,001 - \$250,000	1,099	0.52%	\$ 172,572,651	3.03%
\$250,001 - \$500,000	535	0.25%	\$ 187,903,995	3.30%
\$500,001 - \$1,000,000	349	0.16%	\$ 249,010,795	4.37%
Over \$1,000,000	589	0.28%	\$ 4,861,697,981	85.31%
Total	212,781	100.00%	\$ 5,698,966,440	100.00%

CY2011 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	32,056	77.00%		
\$1 - \$5,000	2,253	5.41%	\$ 3,662,807	0.04%
\$5,000 - \$10,000	695	1.67%	\$ 5,072,807	0.05%
\$10,000 - \$25,000	1,145	2.75%	\$ 19,113,266	0.18%
\$25,000 - \$50,000	957	2.30%	\$ 34,525,702	0.33%
\$50,000 - \$100,000	849	2.04%	\$ 61,033,140	0.59%
\$100,000 - \$250,000	1,187	2.85%	\$ 193,031,084	1.86%
\$250,000 - \$500,000	745	1.79%	\$ 263,783,494	2.54%
\$500,000 - \$1,000,000	606	1.46%	\$ 426,802,075	4.11%
Over \$1,000,000	1,136	2.73%	\$ 9,368,920,587	90.29%
Total	41,629	100.00%	\$ 10,375,944,962	100.00%

Table 4.1 Continued

CY2011 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	229,609	90.25%		
\$1 - \$5,000	7,456	2.93%	\$ 12,003,973	0.07%
\$5,000 - \$10,000	2,436	0.96%	\$ 17,748,537	0.11%
\$10,000 - \$25,000	3,624	1.42%	\$ 59,686,683	0.37%
\$25,000 - \$50,000	2,763	1.09%	\$ 99,424,374	0.62%
\$50,000 - \$100,000	2,276	0.89%	\$ 162,325,173	1.01%
\$100,000 - \$250,000	2,286	0.90%	\$ 365,603,735	2.27%
\$250,000 - \$500,000	1,280	0.50%	\$ 451,687,489	2.81%
\$500,000 - \$1,000,000	955	0.38%	\$ 675,812,870	4.20%
Over \$1,000,000	1,725	0.68%	\$ 14,230,618,568	88.53%
Total	254,410	100.00%	\$ 16,074,911,402	100.00%

⁽ⁱ⁾ For S-Corporations, this report only includes income taxed at the S-Corporation level. It does not include income passed thru to the shareholders.

Source: Information Technology Division, Georgia Department of Revenue - Integrated Tax System Corporate Returns Reporting

Table 4.2

CY2012 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	193,144	93.04%		
\$1 - \$5,000	4,598	2.21%	\$ 7,655,508	0.17%
\$5,000 - \$10,000	1,595	0.77%	\$ 11,499,925	0.26%
\$10,000 - \$25,000	2,503	1.21%	\$ 41,363,184	0.94%
\$25,000 - \$50,000	1,845	0.89%	\$ 66,372,721	1.51%
\$50,000 - \$100,000	1,407	0.68%	\$ 99,575,772	2.27%
\$100,000 - \$250,000	1,100	0.53%	\$ 172,110,718	3.92%
\$250,000 - \$500,000	513	0.25%	\$ 179,766,240	4.10%
\$500,000 - \$1,000,000	366	0.18%	\$ 259,536,893	5.91%
Over \$1,000,000	525	0.25%	\$ 3,551,046,712	80.91%
Total	207,596	100.00%	\$ 4,388,927,673	100.00%

Table 4.2 Continued

CY2012 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	32,110	76.37%		
\$1 - \$5,000	2,470	5.87%	\$ 3,940,077	0.05%
\$5,000 - \$10,000	730	1.74%	\$ 5,303,471	0.06%
\$10,000 - \$25,000	1,156	2.75%	\$ 19,226,682	0.23%
\$25,000 - \$50,000	963	2.29%	\$ 35,034,138	0.43%
\$50,000 - \$100,000	955	2.27%	\$ 69,268,988	0.84%
\$100,000 - \$250,000	1,164	2.77%	\$ 189,187,048	2.30%
\$250,000 - \$500,000	764	1.82%	\$ 270,253,060	3.29%
\$500,000 - \$1,000,000	630	1.50%	\$ 444,949,175	5.41%
Over \$1,000,000	1,102	2.62%	\$ 7,189,331,258	87.39%
Total	42,044	100.00%	\$ 8,226,493,897	100.00%

CY2012 Corporation Income Tax Returns by Taxable Income Class

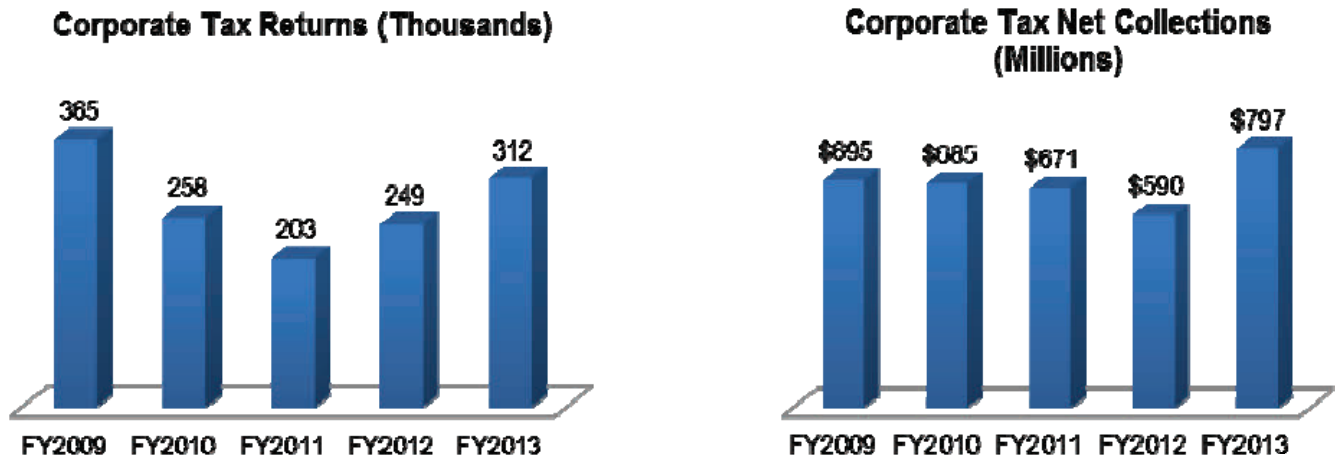
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
\$0 or Less	225,254	90.23%		
\$1 - \$5,000	7,068	2.83%	\$ 11,595,585	0.09%
\$5,000 - \$10,000	2,325	0.93%	\$ 16,803,396	0.13%
\$10,000 - \$25,000	3,659	1.47%	\$ 60,589,866	0.48%
\$25,000 - \$50,000	2,808	1.12%	\$ 101,406,859	0.80%
\$50,000 - \$100,000	2,362	0.95%	\$ 168,844,760	1.34%
\$100,000 - \$250,000	2,264	0.91%	\$ 361,297,766	2.86%
\$250,000 - \$500,000	1,277	0.51%	\$ 450,019,300	3.57%
\$500,000 - \$1,000,000	996	0.40%	\$ 704,486,068	5.58%
Over \$1,000,000	1,627	0.65%	\$ 10,740,377,970	85.14%
Total	249,640	100.00%	\$ 12,615,421,570	100.00%

⁽ⁱ⁾ For S-Corporations, this report only includes income taxed at the S-Corporation level. It does not include income passed thru to the shareholders.

Source: Information Technology Division, Georgia Department of Revenue - Integrated Tax System Corporate Returns Reporting

Table 5

Net Corporate Tax Collections and Returns Processed Annually

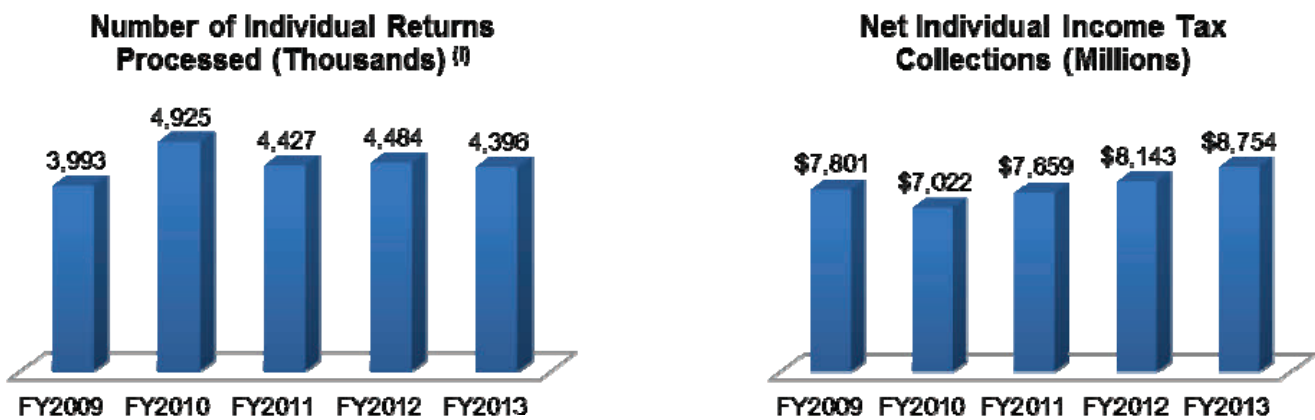


Note: Return and collection figures for FY2009 to FY2011 are unaudited. FY2012 numbers have been restated.

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

Table 6

Number of Individual Income Tax Returns Processed and Net Individual Income Tax Collections



Note: Return and collection figures for FY2009 and FY2010 are unaudited.

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

Table 7**Comparative Trends in Georgia's Individual Income and State Income Tax Receipts**

	CY2009	CY2010	CY2011	CY2012	CY2013
Total Individual Personal Income ⁽ⁱ⁾					
Amount (Millions)	\$ 330,287	\$ 333,633	\$ 356,836	\$ 371,488	\$ 380,780
Change from Prior Year (%)	-2.83%	1.01%	6.95%	4.11%	2.50%
Individual Income Tax Receipts					
Net Amount (Millions)	\$ 7,307	\$ 7,323	\$ 7,952	\$ 8,380	\$ 8,879
Change from Prior Year (%)	-16.56%	0.22%	8.59%	5.38%	5.95%
Income Elasticity Ratio ⁽ⁱⁱ⁾					
Income Elasticity Ratio	5.85	0.22	1.24	1.31	2.38

Note: A ratio of 1.0 would indicate an identical rate of change for income and tax yield. All data gleaned from BEA website using the "Interactive" tab provided; a link to BEA's interactive data tables provided to the right: <http://www.bea.gov/itable>

⁽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, where as CY2013 is an average of the first 3 quarters of 2013.

⁽ⁱⁱ⁾ Ratio of the percentage change in tax receipts to the percentage change in personal income. This measures the sensitivity of individual income tax revenue to changes in total individual personal income.

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, 2013.

Table 8**Growth Trend of Individual Income Tax (Thousands)**

	CY2008	CY2009	CY2010	CY2011	CY2012
Number of Returns	4,230	4,166	4,266	4,266	4,225
Adjusted Gross Income ⁽ⁱ⁾	\$ 192,294,583	\$ 180,120,449	\$ 189,682,692	\$ 188,777,221	\$ 196,194,573
Taxable Net Income	\$ 140,015,944	\$ 129,686,253	\$ 138,514,245	\$ 129,682,496	\$ 133,493,844
Tax Liability	\$ 7,716,095	\$ 7,079,021	\$ 7,670,024	\$ 8,007,391	\$ 8,515,779

Annual Numerical Increase/Decrease

Number of Returns	(42)	(64)	100	-	226
Adjusted Gross Income ⁽ⁱ⁾	\$ (10,452,307)	\$ (12,174,134)	\$ 9,562,243	\$ (905,471)	\$ 7,417,352
Taxable Net Income	\$ (11,010,446)	\$ (10,329,691)	\$ 8,827,992	\$ (8,831,749)	\$ 3,811,348
Tax Liability	\$ (657,174)	\$ (637,074)	\$ 591,003	\$ 337,367	\$ 508,388

Annual Percentage Increase/Decrease

Number of Returns	-0.98%	-1.51%	2.40%	0.00%	-0.96%
Adjusted Gross Income ⁽ⁱ⁾	-5.16%	-6.33%	5.31%	-0.48%	3.93%
Taxable Net Income	-7.29%	-7.38%	6.81%	-6.38%	2.94%
Tax Liability	-7.85%	-8.26%	8.35%	4.40%	6.35%

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

Source: Information Technology Division, Georgia Department of Revenue

Table 9.1

CY2011 Georgia Individual Income - Returns by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income (Dollars)	Percent of Net Taxable Income	Average Net Taxable Income (Dollars)	Total Tax (Dollars)	Number of Returns with NO Net Taxable Income	Percent of Total Returns	Average Tax Liability (Dollars)
Over Million	6,286	0%	\$ 14,020,751,746	11%	\$ 2,230,473	\$ 840,502,760	15	0%	\$ 133,710
Over 500,000	14,065	0%	\$ 7,952,317,275	6%	\$ 565,398	\$ 473,788,016	29	0%	\$ 33,686
Over 100,000	413,136	10%	\$ 51,695,670,626	40%	\$ 125,130	\$ 3,060,307,323	585	0%	\$ 7,408
Over 50,000	692,468	16%	\$ 34,075,652,806	26%	\$ 49,209	\$ 1,883,406,735	2,923	0%	\$ 2,720
Over 30,000	635,860	15%	\$ 15,628,722,685	12%	\$ 24,579	\$ 803,906,482	11,561	0%	\$ 1,264
Over 25,000	238,253	6%	\$ 3,696,260,173	3%	\$ 15,514	\$ 174,330,295	9,120	0%	\$ 732
Over 20,000	283,819	7%	\$ 3,253,651,702	3%	\$ 11,464	\$ 142,632,608	16,134	0%	\$ 503
Over 15,000	338,090	8%	\$ 2,499,878,347	2%	\$ 7,394	\$ 97,848,327	29,839	1%	\$ 289
Over 14,000	72,869	2%	\$ 368,740,836	0%	\$ 5,060	\$ 13,191,335	7,618	0%	\$ 181
Over 13,000	76,178	2%	\$ 321,247,923	0%	\$ 4,217	\$ 11,159,475	14,140	0%	\$ 146
Over 12,000	78,779	2%	\$ 273,199,440	0%	\$ 3,468	\$ 9,078,997	13,252	0%	\$ 115
Over 11,000	71,066	2%	\$ 216,124,031	0%	\$ 3,041	\$ 7,187,720	11,392	0%	\$ 101
Over 10,000	71,334	2%	\$ 177,266,303	0%	\$ 2,485	\$ 5,620,568	21,082	0%	\$ 79
Over 9,000	89,409	2%	\$ 155,494,374	0%	\$ 1,739	\$ 4,545,395	21,465	1%	\$ 51
Over 8,000	67,781	2%	\$ 84,636,234	0%	\$ 1,249	\$ 2,707,130	17,681	0%	\$ 40
Over 7,000	62,955	1%	\$ 30,663,886	0%	\$ 487	\$ 1,658,346	25,316	1%	\$ 26
Over 6,000	62,182	1%	\$ (1,961,277)	0%	\$ (32)	\$ 860,610	22,562	1%	\$ 14
Over 5,000	60,764	1%	\$ (44,932,204)	0%	\$ (739)	\$ 205,595	21,803	1%	\$ 3
Over 4,000	57,840	1%	\$ (81,022,362)	0%	\$ (1,401)	\$ 4,392	57,248	1%	\$ 0
Over 3,000	56,836	1%	\$ (103,513,836)	0%	\$ (1,821)	\$ 718	56,737	1%	\$ 0
Over 2,000	55,891	1%	\$ (134,658,903)	0%	\$ (2,409)	\$ 277	55,875	1%	\$ 0
Over 1,000	53,344	1%	\$ (167,128,480)	0%	\$ (3,133)	\$ 69	53,345	1%	\$ 0
Under 1,000	322,105	8%	\$ (8,294,790,216)	-6%	\$ (25,752)	\$ 843	322,106	8%	\$ 0
Non-Res/Partial	384,070	9%	\$ 3,909,091,023	3%	\$ 10,178	\$ 470,179,809	102,316	2%	\$ 1,224
Totals	4,265,380	100%	\$ 129,531,362,132	100%	\$ 30,368	\$ 8,003,123,825	894,144	21%	\$ 1,876

Note: Previous statistical report data included non-resident and partial year returns in the Under 1,000 AGI category. For a more accurate representation, such return data has been broken out.

Source: Information Technology Division, Georgia Department of Revenue

Table 9.2

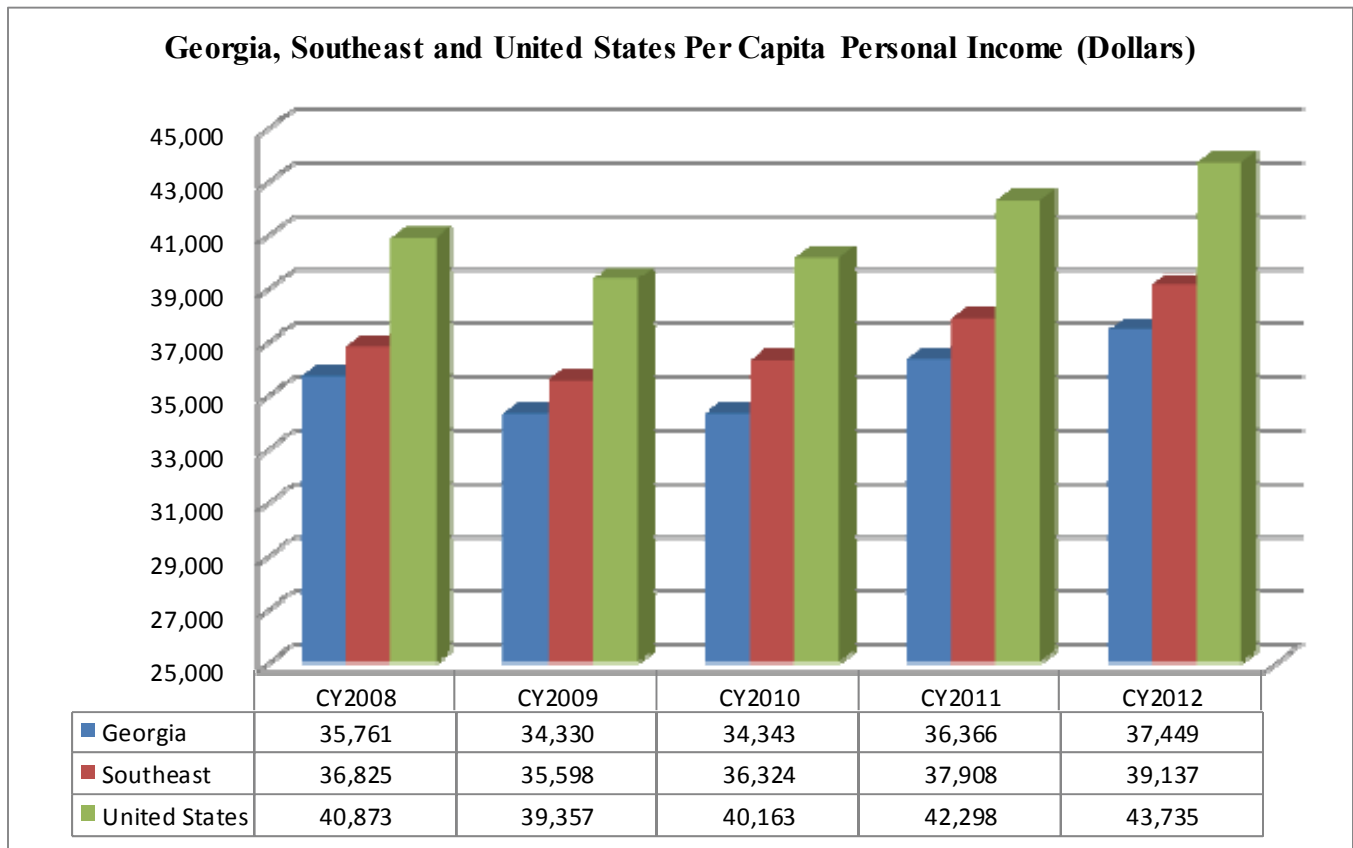
CV2012 Georgia Individual Income - Returns by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income (Dollars)	Percent of Net Taxable Income	Average Net Taxable Income (Dollars)	Total Tax (Dollars)	Number of Returns with NO Net Taxable Income	Percent of Total Returns	Average Tax Liability (Dollars)
Over Million	7,847	0%	\$ 18,937,228,717	14%	\$ 2,413,308	\$ 1,135,114,086	18	0%	\$ 144,656
Over 500,000	16,164	0%	\$ 9,267,897,047	7%	\$ 573,367	\$ 552,239,470	27	0%	\$ 34,165
Over 100,000	423,569	10%	\$ 55,206,329,049	41%	\$ 130,336	\$ 3,208,545,861	495	0%	\$ 7,575
Over 50,000	677,972	16%	\$ 33,780,867,723	25%	\$ 49,826	\$ 1,872,358,924	2,593	0%	\$ 2,762
Over 30,000	619,820	15%	\$ 15,357,057,995	11%	\$ 24,777	\$ 795,214,063	10,394	0%	\$ 1,283
Over 25,000	231,608	5%	\$ 3,595,638,662	3%	\$ 15,525	\$ 172,151,148	8,001	0%	\$ 743
Over 20,000	272,190	6%	\$ 3,106,720,484	2%	\$ 11,414	\$ 140,212,672	13,913	0%	\$ 515
Over 15,000	324,352	8%	\$ 2,343,299,179	2%	\$ 7,225	\$ 95,143,621	25,948	1%	\$ 293
Over 14,000	69,734	2%	\$ 332,971,006	0%	\$ 4,775	\$ 12,706,600	6,712	0%	\$ 182
Over 13,000	75,982	2%	\$ 290,761,118	0%	\$ 3,827	\$ 10,967,178	12,971	0%	\$ 144
Over 12,000	70,426	2%	\$ 230,328,356	0%	\$ 3,271	\$ 8,807,682	10,701	0%	\$ 125
Over 11,000	67,179	2%	\$ 184,886,265	0%	\$ 2,752	\$ 7,127,690	9,953	0%	\$ 106
Over 10,000	68,431	2%	\$ 138,881,242	0%	\$ 2,030	\$ 5,556,639	18,091	0%	\$ 81
Over 9,000	86,645	2%	\$ 112,586,101	0%	\$ 1,299	\$ 4,535,868	18,658	0%	\$ 52
Over 8,000	63,188	1%	\$ 37,735,259	0%	\$ 597	\$ 2,691,072	15,221	0%	\$ 43
Over 7,000	59,784	1%	\$ (130,812,207)	0%	\$ (2,188)	\$ 1,648,200	22,617	1%	\$ 28
Over 6,000	59,406	1%	\$ (58,679,089)	0%	\$ (988)	\$ 855,599	20,206	0%	\$ 14
Over 5,000	57,827	1%	\$ (362,095,114)	0%	\$ (6,262)	\$ 198,049	19,403	0%	\$ 3
Over 4,000	55,926	1%	\$ (154,842,644)	0%	\$ (2,769)	\$ 4,059	55,392	1%	\$ 0
Over 3,000	54,668	1%	\$ (201,681,872)	0%	\$ (3,689)	\$ 590	54,588	1%	\$ 0
Over 2,000	54,115	1%	\$ (253,037,876)	0%	\$ (4,676)	\$ 228	54,102	1%	\$ 0
Over 1,000	51,756	1%	\$ (309,244,806)	0%	\$ (5,975)	\$ 38	51,754	1%	\$ 0
Under 1,000	376,620	9%	\$ (12,135,308,587)	-5%	\$ (32,222)	\$ 582	376,621	9%	\$ 0
Non-Res/Partial	380,903	9%	\$ 5,392,393,290	0%	\$ 14,157	\$ 521,374,090	94,902	2%	\$ 1,369
Totals	4,226,112	100%	\$ 134,709,879,298	100%	\$ 31,876	\$ 8,547,454,009	903,281	21%	\$ 2,023

Note: Previous statistical report data included non-resident and partial year returns in the Under 1,000 AGI category. For a more accurate representation, such return data has been broken out.

Source: Information Technology Division, Georgia Department of Revenue

Table 10



Note: All data gleaned from BEA website using the "Interactive" tab provided at <http://www.bea.gov/>

Source: US Department of Commerce, Bureau of Economic Analysis - per Capita Personal Income Summary (SA1-3) generated using "Interactive" tab on BEA website

Table 11

CY2013 Electronic Filing Results vs. Paper Returns (Thousands)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	3,527	933	194	1,182	5,836
Paper returns	830	157	115	107	1,209
Total	4,357	1,090	309	1,289	7,045

Note: Individual Income Tax includes Amended returns.

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

Local Government Services Division

The Local Government Services Division administers all Property Tax laws and regulations, distributes Sales and Use Taxes to local taxing authorities and administers the laws set forth in the Unclaimed Property Act.

Additionally, the Division is charged with the administration of Ad Valorem Tax, including the approval of all county tax digests, developing assessments for all public utility property and railroad, providing current use values and owner harvest timber values to county tax officials and training for local tax officials.

Property Tax

For this reporting period the state millage rate was 1/5th (.20) mill. It is a component of every Real and Personal Property Tax bill, including motor vehicles, issued by local government officials.

In the mid-1800s, Georgia passed an Act allowing for the taxation of property or “ad valorem.” The Ad Valorem Tax has remained in effect since then. It constitutes the primary source of revenue for local county governments, municipalities, and public schools in Georgia.

For more detailed information, please reference the 2012 Property Tax Administration Annual Report.

Grants and Distributions: **\$4.6 billion** distributed in
Sales and Use Tax to local governments

Table 12

Summary of Net Property Tax Collections by Category (Thousands)

	FY2009	FY2010	FY2011	FY2012	FY2013
General Property (Real and Tangible Personal)	\$ 81,377	\$ 82,111	\$ 77,788	\$ 65,569	\$ 51,993
Public Utilities, Ad Valorem Tax - Railroad Companies	\$ -	\$ 7	\$ 10	\$ 10	\$ -
Intangible Recording Fee	\$ 1,086	\$ 916	\$ 952	\$ 963	\$ 1,098
Interest and Other Property Tax Revenue	\$ 343	\$ 484	\$ 1,248	\$ 875	\$ 401
Public Service Commission (Utility Fees)	\$ 1,050	\$ 1,052	\$ 1,052	\$ 1,048	\$ 1,050
Total	\$ 83,856	\$ 84,570	\$ 81,050	\$ 68,465	\$ 54,542

Source: Accounting Unit, Finance Department and Local Government Services Division, Georgia Department of Revenue

Table 13**Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities (Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Net Taxable Values					
State Rate (per \$1,000 value)	0.25	0.25	0.25	0.25	0.20
Grand Total	\$ 351,151,399	\$ 349,525,150	\$ 328,433,850	\$ 303,278,456	\$ 291,638,396
Public Utilities	\$ 12,094,511	\$ 12,396,086	\$ 12,247,352	\$ 12,745,600	\$ 13,296,436
General Property (Net of Exemptions)					
Total	\$ 339,056,888	\$ 337,129,064	\$ 316,186,498	\$ 290,532,856	\$ 278,341,960
Real Property	\$ 284,700,317	\$ 281,570,471	\$ 265,713,437	\$ 248,310,208	\$ 235,100,476
Personal Property	\$ 54,356,572	\$ 55,558,593	\$ 50,473,061	\$ 42,222,648	\$ 43,241,484

Source: Local Government Services Division, Georgia Department of Revenue

Table 14**Values of General Property, Public Utilities Dollars by Class of Property (Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013	Net Change FY12 to FY13
General Property						
Real Estate	\$801,315,889	\$800,613,893	\$761,882,372	\$715,637,889	\$680,375,148	\$ (35,262,741)
Motor Vehicles	\$ 58,969,872	\$ 61,254,833	\$ 54,108,023	\$ 53,920,356	\$ 56,532,220	\$ 2,611,864
Other Personal Tangible Proper-	\$100,348,960	\$101,335,464	\$ 94,586,464	\$ 96,305,728	\$100,223,743	\$ 3,918,015
Total, Gross Value	\$960,634,721	\$963,204,190	\$910,576,859	\$865,863,973	\$837,131,111	\$ (28,732,862)
Exemptions, Homestead						
Agriculture and Freeport	\$112,992,501	\$120,381,530	\$120,110,614	\$139,531,833	\$141,276,210	\$ 1,744,377
Total Net Taxable General Property	\$847,642,220	\$842,822,660	\$790,466,245	\$726,332,140	\$695,854,901	\$ (30,477,239)
Public Utilities						
Railroads	\$ 2,076,573	\$ 2,007,982	\$ 2,059,177	\$ 2,375,897	\$ 2,435,233	\$ 59,336
Telephones	\$ 5,190,390	\$ 4,904,921	\$ 4,760,227	\$ 4,757,364	\$ 4,341,717	\$ (415,647)
Electric	\$ 20,036,908	\$ 21,048,513	\$ 22,627,758	\$ 24,196,894	\$ 25,671,702	\$ 1,474,808
Gas	\$ 1,322,460	\$ 1,376,028	\$ 1,354,041	\$ 1,398,781	\$ 1,451,508	\$ 52,727
Pipeline	\$ 950,705	\$ 1,194,813	\$ 1,267,440	\$ 1,321,775	\$ 1,375,700	\$ 53,925
Flight Equipment	\$ 1,959,534	\$ 2,067,154	\$ 1,889,867	\$ 1,663,305	\$ 52,763	\$ (1,610,542)
Total Taxable Public Utilities	\$ 31,536,570	\$ 32,599,411	\$ 33,958,510	\$ 35,714,016	\$ 35,328,623	\$ (385,393)
Grand Total Taxable Value	\$879,178,790	\$875,422,071	\$824,424,755	\$762,046,156	\$731,183,524	\$ (30,862,632)

Source: Local Government Services Division, Georgia Department of Revenue

Table 15

CY2012 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽ⁱ⁾			County 1% Tax Distribution (Thousands)						
	General Property		Net Public Utility	LOST	SPLOST	ELOST	HOST	OTHER LOST	Total	
	Gross	Net								
Appling	\$ 337,078	\$ 297,096	\$ 375,130	\$ 3,747	\$ 3,748	\$ 3,748	\$ -	\$ -	\$ 11,242	
Atkinson	\$ 150,220	\$ 119,969	\$ 7,046	\$ 751	\$ 751	\$ 750	\$ -	\$ -	\$ 2,251	
Bacon	\$ 215,774	\$ 188,473	\$ 11,121	\$ 1,300	\$ 1,300	\$ 1,301	\$ -	\$ -	\$ 3,902	
Baker	\$ 159,805	\$ 115,787	\$ 7,731	\$ 253	\$ 253	\$ 253	\$ -	\$ -	\$ 760	
Baldwin	\$ 1,070,925	\$ 876,763	\$ 79,477	\$ 6,339	\$ 6,338	\$ 6,339	\$ -	\$ -	\$ 19,016	
Banks	\$ 689,475	\$ 470,652	\$ 23,180	\$ 3,056	\$ 3,056	\$ 3,056	\$ -	\$ -	\$ 9,168	
Barrow	\$ 1,658,741	\$ 1,329,730	\$ 59,688	\$ 8,426	\$ 8,424	\$ 8,426	\$ -	\$ -	\$ 25,277	
Bartow	\$ 2,937,799	\$ 2,360,094	\$ 308,299	\$ 20,724	\$ 20,710	\$ 20,718	\$ -	\$ -	\$ 62,152	
Ben Hill	\$ 383,967	\$ 317,989	\$ 16,307	\$ 2,354	\$ 2,354	\$ 2,351	\$ -	\$ -	\$ 7,059	
Berrien	\$ 433,372	\$ 295,742	\$ 15,387	\$ 1,598	\$ 1,598	\$ 1,598	\$ -	\$ -	\$ 4,795	
Bibb	\$ 4,423,137	\$ 3,783,123	\$ 132,674	\$ 32,288	\$ 20,075	\$ 32,262	\$ -	\$ -	\$ 84,626	
Bleckley	\$ 300,675	\$ 229,176	\$ 9,890	\$ 1,089	\$ 1,089	\$ 1,089	\$ -	\$ -	\$ 3,267	
Brantley	\$ 339,082	\$ 270,002	\$ 31,427	\$ 1,227	\$ 1,226	\$ 1,228	\$ -	\$ -	\$ 3,681	
Brooks	\$ 601,071	\$ 367,222	\$ 16,004	\$ 1,147	\$ 1,147	\$ 1,147	\$ -	\$ -	\$ 3,442	
Bryan	\$ 1,276,862	\$ 1,135,574	\$ 29,464	\$ 5,371	\$ 5,371	\$ 5,372	\$ -	\$ -	\$ 16,114	
Bulloch	\$ 1,822,061	\$ 1,555,297	\$ 53,213	\$ 10,430	\$ 10,429	\$ 10,428	\$ -	\$ -	\$ 31,287	
Burke	\$ 700,620	\$ 488,516	\$ 1,497,802	\$ 5,708	\$ 5,707		\$ -	\$ -	\$ 11,415	
Butts	\$ 673,938	\$ 493,580	\$ 54,132	\$ 4,019	\$ 4,019	\$ 4,020	\$ -	\$ -	\$ 12,057	
Calhoun	\$ 158,363	\$ 100,051	\$ 10,024	\$ 450	\$ 450	\$ 450	\$ -	\$ -	\$ 1,349	
Camden	\$ 1,597,117	\$ 1,372,715	\$ 43,852	\$ 7,253	\$ 7,250	\$ 7,213	\$ -	\$ -	\$ 21,716	
Candler	\$ 252,700	\$ 194,226	\$ 11,139	\$ 1,349	\$ 1,349	\$ 1,349	\$ -	\$ -	\$ 4,046	
Carroll	\$ 2,777,730	\$ 2,215,958	\$ 97,696	\$ 16,479	\$ 16,481	\$ 16,482	\$ -	\$ -	\$ 49,442	
Catoosa	\$ 1,694,638	\$ 1,352,769	\$ 39,858	\$ 9,595	\$ 9,596	\$ 9,592	\$ -	\$ -	\$ 28,783	
Charlton	\$ 280,207	\$ 236,379	\$ 25,082	\$ 1,147	\$ 1,146	\$ 1,147	\$ -	\$ -	\$ 3,441	
Chatham	\$ 13,028,822	\$ 10,623,241	\$ 226,234	\$ 63,405	\$ 63,385	\$ 63,179	\$ -	\$ -	\$ 189,969	

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽¹⁾			County 1% Tax Distribution (Thousands)					
	General Property		Net Public Utility	LOST	SPLOST	ELOST	HOST	OTHER LOST	Total
	Gross	Net							
Chattahoochee	\$ 66,716	\$ 55,381	\$ 7,131	\$ 1,111	\$ 1,110	\$ 1,111	\$ -	\$ -	\$ 3,332
Chattooga	\$ 515,015	\$ 351,805	\$ 16,631	\$ 2,430	\$ 2,430	\$ 2,430	\$ -	\$ -	\$ 7,290
Cherokee	\$ 7,059,158	\$ 6,028,720	\$ 137,171		\$ 30,792	\$ 30,808	\$ -	\$ -	\$ 61,600
Clarke	\$ 3,551,509	\$ 2,941,151	\$ 77,606	\$ 20,704	\$ 20,693	\$ 20,693	\$ -	\$ -	\$ 62,089
Clay	\$ 146,732	\$ 98,866	\$ 4,986	\$ 264	\$ 264	\$ 264	\$ -	\$ -	\$ 793
Clayton	\$ 6,098,233	\$ 4,803,018	\$ 872,445	\$ 49,693	\$ 46,098	\$ 49,699	\$ -	\$ -	\$ 145,490
Clinch	\$ 280,117	\$ 225,072	\$ 18,779	\$ 718	\$ 718	\$ 717	\$ -	\$ -	\$ 2,153
Cobb	\$ 28,216,707	\$ 24,296,058	\$ 783,321		\$ 131,647	\$ 131,719	\$ -	\$ -	\$ 263,366
Coffee	\$ 999,056	\$ 728,689	\$ 31,464	\$ 5,776	\$ 5,774	\$ 5,773	\$ -	\$ -	\$ 17,323
Colquitt	\$ 1,063,262	\$ 801,430	\$ 32,078	\$ 5,831	\$ 5,831	\$ 5,831	\$ -	\$ -	\$ 17,494
Columbia	\$ 4,508,146	\$ 4,144,198	\$ 70,100	\$ 19,699	\$ 19,688	\$ 19,688	\$ -	\$ -	\$ 59,076
Cook	\$ 457,084	\$ 295,357	\$ 17,501	\$ 1,929	\$ 1,929	\$ 1,929	\$ -	\$ -	\$ 5,786
Coweta	\$ 4,144,362	\$ 3,279,806	\$ 179,671	\$ 20,635	\$ 20,635	\$ 20,637	\$ -	\$ -	\$ 61,907
Crawford	\$ 347,581	\$ 268,476	\$ 14,288	\$ 600	\$ 600	\$ 600	\$ -	\$ -	\$ 1,800
Crisp	\$ 686,020	\$ 534,587	\$ 10,027	\$ 4,090	\$ 4,090	\$ 4,090	\$ -	\$ -	\$ 12,271
Dade	\$ 484,936	\$ 377,401	\$ 18,320	\$ 2,464	\$ 2,464	\$ 1,841	\$ -	\$ -	\$ 6,770
Dawson	\$ 1,242,841	\$ 981,151	\$ 26,199	\$ 6,506	\$ 6,506	\$ 6,509	\$ -	\$ -	\$ 19,521
Decatur	\$ 1,010,863	\$ 718,310	\$ 36,265	\$ 4,781	\$ 4,781	\$ 4,781	\$ -	\$ -	\$ 14,343
DeKalb	\$ 20,648,830	\$ 18,285,295	\$ 368,612			\$ 108,358	\$ 108,260	\$ -	\$ 216,618
Dodge	\$ 468,807	\$ 355,332	\$ 20,120	\$ 2,135	\$ 2,135	\$ 2,135	\$ -	\$ -	\$ 6,405
Dooly	\$ 342,437	\$ 235,905	\$ 21,002	\$ 1,666	\$ 1,666	\$ 1,666	\$ -	\$ -	\$ 4,998
Dougherty	\$ 2,179,154	\$ 1,768,877	\$ 65,784	\$ 17,118	\$ 17,117	\$ 17,117	\$ -	\$ -	\$ 51,351
Douglas	\$ 3,767,430	\$ 3,138,671	\$ 112,121	\$ 22,238	\$ 22,285	\$ 22,235	\$ -	\$ -	\$ 66,757
Early	\$ 494,729	\$ 345,603	\$ 20,352	\$ 1,885	\$ 1,885	\$ 1,885	\$ -	\$ -	\$ 5,654
Echols	\$ 107,743	\$ 95,267	\$ 7,921	\$ 182	\$ 182	\$ 182	\$ -	\$ -	\$ 546

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽¹⁾			County 1% Tax Distribution (Thousands)					
	General Property		Net Public Utility	LOST	SPLOST	ELOST	HOST	OTHER LOST	Total
	Gross	Net							
Effingham	\$ 1,516,222	\$ 1,248,547	\$ 182,207	\$ 7,516	\$ 7,516	\$ 7,517	\$ -	\$ -	\$ 22,550
Elbert	\$ 606,747	\$ 441,649	\$ 35,958	\$ 2,047	\$ 2,047	\$ 2,047	\$ -	\$ -	\$ 6,141
Emanuel	\$ 528,616	\$ 392,795	\$ 17,921	\$ 2,820	\$ 2,819	\$ 2,819	\$ -	\$ -	\$ 8,458
Evans	\$ 253,078	\$ 218,015	\$ 7,303	\$ 1,395	\$ 1,395	\$ 1,395	\$ -	\$ -	\$ 4,184
Fannin	\$ 1,328,038	\$ 1,071,141	\$ 19,189	\$ 3,759	\$ 3,759	\$ 3,758	\$ -	\$ -	\$ 11,275
Fayette	\$ 4,524,189	\$ 3,677,248	\$ 72,396	\$ 20,048	\$ -	\$ 20,006	\$ -	\$ -	\$ 40,054
Floyd	\$ 2,722,676	\$ 2,442,589	\$ 361,402	\$ 15,050	\$ 15,034	\$ 15,049	\$ -	\$ -	\$ 45,132
Forsyth	\$ 8,810,802	\$ 7,387,855	\$ 116,372	\$ 30,829	\$ 30,811	\$ 30,829	\$ -	\$ -	\$ 92,469
Franklin	\$ 701,867	\$ 475,629	\$ 22,802	\$ 3,449	\$ 3,449	\$ 3,449	\$ -	\$ -	\$ 10,348
Fulton	\$ 50,845,757	\$ 46,154,534	\$ 1,147,265	\$ 237,490		\$ 237,852	\$ -	\$ 118,353	\$ 593,695
Gilmer	\$ 1,229,833	\$ 941,769	\$ 26,066	\$ 3,752	\$ 3,752	\$ 3,752	\$ -	\$ -	\$ 11,257
Glascok	\$ 85,987	\$ 63,694	\$ 11,999	\$ 202	\$ 202	\$ 202	\$ -	\$ -	\$ 607
Glynn	\$ 4,794,431	\$ 3,881,220	\$ 96,047	\$ 18,807	\$ 1,798	\$ 18,780	\$ -	\$ -	\$ 39,385
Gordon	\$ 1,828,123	\$ 1,257,067	\$ 41,514	\$ 8,823	\$ 8,820	\$ 8,821	\$ -	\$ -	\$ 26,463
Grady	\$ 664,384	\$ 457,285	\$ 15,821	\$ 2,645	\$ 2,644	\$ 2,647	\$ -	\$ -	\$ 7,936
Greene	\$ 1,538,516	\$ 1,194,036	\$ 28,821	\$ 3,515	\$ 3,522	\$ 328	\$ -	\$ -	\$ 7,364
Gwinnett	\$ 27,757,464	\$ 23,276,210	\$ 416,689		\$ 142,165	\$ 142,210	\$ -	\$ -	\$ 284,375
Habersham	\$ 1,321,668	\$ 938,927	\$ 54,123	\$ 5,573	\$ 5,571	\$ 5,573	\$ -	\$ -	\$ 16,717
Hall	\$ 6,527,966	\$ 5,269,011	\$ 140,196	\$ 27,079	\$ 27,071	\$ 27,075	\$ -	\$ -	\$ 81,225
Hancock	\$ 420,649	\$ 310,193	\$ 43,492	\$ 464	\$ 463	\$ 465	\$ -	\$ -	\$ 1,392
Haralson	\$ 793,918	\$ 624,063	\$ 44,026	\$ 3,626	\$ 3,625	\$ 3,626	\$ -	\$ -	\$ 10,878
Harris	\$ 1,363,608	\$ 1,136,582	\$ 90,522	\$ 2,651	\$ 2,651	\$ 2,651	\$ -	\$ -	\$ 7,953
Hart	\$ 1,010,365	\$ 742,211	\$ 53,749	\$ 2,697	\$ 2,697	\$ 2,697	\$ -	\$ -	\$ 8,092
Heard	\$ 312,207	\$ 215,838	\$ 185,994	\$ 4,893	\$ 4,893	\$ 4,893	\$ -	\$ -	\$ 14,678
Henry	\$ 5,770,185	\$ 4,442,948	\$ 124,884	\$ 30,092	\$ 30,058	\$ 30,076	\$ -	\$ -	\$ 90,227

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽¹⁾			County 1% Tax Distribution (Thousands)					
	General Property		Net Public Utility	LOST	SPLOST	ELOST	HOST	OTHER LOST	Total
	Gross	Net							
Houston	\$ 3,836,285	\$ 3,414,311	\$ 99,535	\$ 22,540	\$ 22,539	\$ 22,540	\$ -	\$ -	\$ 67,619
Irwin	\$ 301,406	\$ 199,346	\$ 18,666	\$ 742	\$ 742	\$ 742	\$ -	\$ -	\$ 2,227
Jackson	\$ 2,435,876	\$ 1,827,090	\$ 77,897	\$ 9,300	\$ 9,299	\$ 9,304	\$ -	\$ -	\$ 27,904
Jasper	\$ 431,086	\$ 295,889	\$ 25,376	\$ 883	\$ 881	\$ 881	\$ -	\$ -	\$ 2,646
Jeff Davis	\$ 313,016	\$ 242,155	\$ 15,260	\$ 2,074	\$ 2,074	\$ 2,074	\$ -	\$ -	\$ 6,222
Jefferson	\$ 495,551	\$ 345,514	\$ 44,387	\$ 2,244	\$ 2,243	\$ 2,244	\$ -	\$ -	\$ 6,731
Jenkins	\$ 266,541	\$ 202,616	\$ 15,376	\$ 753	\$ 753	\$ 755	\$ -	\$ -	\$ 2,262
Johnson	\$ 218,424	\$ 146,853	\$ 8,032	\$ 623	\$ 623	\$ 623	\$ -	\$ -	\$ 1,869
Jones	\$ 796,654	\$ 635,089	\$ 48,059	\$ 2,423	\$ 2,422	\$ 2,422	\$ -	\$ -	\$ 7,267
Lamar	\$ 504,599	\$ 374,786	\$ 19,415	\$ 1,681	\$ 1,681	\$ 1,681	\$ -	\$ -	\$ 5,044
Lanier	\$ 199,560	\$ 152,554	\$ 6,749	\$ 592	\$ 592	\$ 592	\$ -	\$ -	\$ 1,776
Laurens	\$ 1,269,677	\$ 1,030,851	\$ 51,321	\$ 8,649	\$ 8,648	\$ 8,649	\$ -	\$ -	\$ 25,946
Lee	\$ 976,364	\$ 819,658	\$ 19,687	\$ 3,641	\$ 3,641	\$ 3,641	\$ -	\$ -	\$ 10,923
Liberty	\$ 1,287,634	\$ 1,095,938	\$ 56,717	\$ 8,379	\$ 8,378	\$ 8,380	\$ -	\$ -	\$ 25,137
Lincoln	\$ 307,646	\$ 244,484	\$ 11,101	\$ 733	\$ 733	\$ 733	\$ -	\$ -	\$ 2,199
Long	\$ 289,918	\$ 244,948	\$ 11,728	\$ 610	\$ 610	\$ 610	\$ -	\$ -	\$ 1,830
Lowndes	\$ 3,108,237	\$ 2,527,554	\$ 80,745	\$ 21,778	\$ 21,777	\$ 21,777	\$ -	\$ -	\$ 65,332
Lumpkin	\$ 1,160,799	\$ 822,777	\$ 21,837	\$ 3,044	\$ 3,043	\$ 3,044	\$ -	\$ -	\$ 9,131
Macon	\$ 383,641	\$ 284,129	\$ 27,955	\$ 1,243	\$ 1,243	\$ 1,243	\$ -	\$ -	\$ 3,730
Madison	\$ 682,380	\$ 508,020	\$ 24,917	\$ 2,083	\$ 2,083	\$ 2,083	\$ -	\$ -	\$ 6,248
Marion	\$ 264,287	\$ 189,073	\$ 9,860	\$ 520	\$ 520	\$ 520	\$ -	\$ -	\$ 1,559
McDuffie	\$ 661,296	\$ 515,130	\$ 37,953	\$ 3,539	\$ 3,539	\$ 3,539	\$ -	\$ -	\$ 10,618
McIntosh	\$ 551,327	\$ 471,636	\$ 14,157	\$ 1,380	\$ 1,380	\$ 1,380	\$ -	\$ -	\$ 4,141
Meriwether	\$ 725,185	\$ 472,787	\$ 24,106	\$ 1,705	\$ 1,705	\$ 1,705	\$ -	\$ -	\$ 5,116
Miller	\$ 190,251	\$ 147,169	\$ 6,395	\$ 709	\$ 709	\$ 708	\$ -	\$ -	\$ 2,126

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ^(b)			County 1% Tax Distribution (Thousands)					
	General Property		Net Public Utility	LOST	SPLOST	ELOST	HOST	OTHER LOST	Total
	Gross	Net							
Mitchell	\$ 691,695	\$ 504,795	\$ 29,539	\$ 2,892	\$ 2,893	\$ 2,893	\$ -	\$ -	\$ 8,677
Monroe	\$ 981,058	\$ 770,186	\$ 558,480	\$ 4,192	\$ 4,192	\$ 4,192	\$ -	\$ -	\$ 12,576
Montgomery	\$ 223,297	\$ 179,746	\$ 7,364	\$ 668	\$ 667	\$ 668	\$ -	\$ -	\$ 2,002
Morgan	\$ 785,903	\$ 550,460	\$ 25,739	\$ 3,617	\$ 3,613	\$ 3,612	\$ -	\$ -	\$ 10,843
Murray	\$ 982,283	\$ 779,791	\$ 34,674	\$ 4,347	\$ 4,339	\$ 4,342	\$ -	\$ -	\$ 13,028
Muscogee	\$ 5,259,569	\$ 4,700,232	\$ 111,893	\$ 37,044	\$ 65	\$ 36,958	\$ -	\$ 34,287	\$ 108,354
Newton	\$ 2,246,117	\$ 1,847,531	\$ 55,958	\$ 11,088	\$ 11,087	\$ 11,087	\$ -	\$ -	\$ 33,263
Oconee	\$ 1,595,782	\$ 1,292,629	\$ 34,973	\$ 5,582	\$ 5,582	\$ 5,583	\$ -	\$ -	\$ 16,747
Oglethorpe	\$ 495,789	\$ 356,792	\$ 12,150	\$ 779	\$ 779	\$ 779	\$ -	\$ -	\$ 2,338
Paulding	\$ 2,923,917	\$ 2,468,667	\$ 88,174	\$ 14,545	\$ 14,542	\$ 14,555	\$ -	\$ -	\$ 43,642
Peach	\$ 697,341	\$ 575,129	\$ 18,170	\$ 3,857	\$ 3,857	\$ 3,859	\$ -	\$ -	\$ 11,573
Pickens	\$ 1,472,079	\$ 1,227,721	\$ 31,886	\$ 4,082	\$ 4,080	\$ 4,086	\$ -	\$ -	\$ 12,248
Pierce	\$ 504,976	\$ 381,904	\$ 16,869	\$ 1,812	\$ 1,812	\$ 1,814	\$ -	\$ -	\$ 5,437
Pike	\$ 568,095	\$ 417,638	\$ 11,869	\$ 1,115	\$ 1,113	\$ 386	\$ -	\$ -	\$ 2,614
Polk	\$ 1,007,962	\$ 786,510	\$ 78,333	\$ 4,941	\$ 4,941	\$ 4,944	\$ -	\$ -	\$ 14,827
Pulaski	\$ 264,840	\$ 221,445	\$ 9,280	\$ 975	\$ 975	\$ 975	\$ -	\$ -	\$ 2,925
Putnam	\$ 1,403,517	\$ 1,150,066	\$ 176,505	\$ 3,758	\$ 3,758	\$ 3,758	\$ -	\$ -	\$ 11,273
Quitman	\$ 107,824	\$ 68,904	\$ 4,501	\$ 199	\$ 199	\$ 199	\$ -	\$ -	\$ 598
Rabun	\$ 1,230,854	\$ 1,098,878	\$ 485,504	\$ 3,337	\$ 3,337	\$ 3,337	\$ -	\$ -	\$ 10,011
Randolph	\$ 231,969	\$ 156,468	\$ 11,377	\$ 937	\$ 937	\$ 938	\$ -	\$ -	\$ 2,812
Richmond	\$ 5,103,755	\$ 4,130,218	\$ 150,294	\$ 37,788	\$ 37,776	\$ 37,784	\$ -	\$ -	\$ 113,348
Rockdale	\$ 2,604,225	\$ 2,187,886	\$ 64,521		\$ 13,995	\$ 14,000	\$ 13,990	\$ -	\$ 41,986
Schley	\$ 147,902	\$ 100,168	\$ 4,417	\$ 353	\$ 351	\$ 353	\$ -	\$ -	\$ 1,057
Screven	\$ 443,253	\$ 328,730	\$ 40,006	\$ 1,298	\$ 1,298	\$ 1,298	\$ -	\$ -	\$ 3,895
Seminole	\$ 357,807	\$ 220,227	\$ 9,008	\$ 1,343	\$ 1,344	\$ 1,343	\$ -	\$ -	\$ 4,031

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽⁶⁾			County 1% Tax Distribution (Thousands)					
	General Property		Net Public Utility	LOST	SPLOST	ELOST	HOST	OTHER LOST	Total
	Gross	Net							
Spalding	\$ 1,583,602	\$ 1,216,784	\$ 34,641	\$ 8,667	\$ 8,664	\$ 8,665	\$ -	\$ -	\$ 25,997
Stephens	\$ 731,108	\$ 555,731	\$ 30,049	\$ 3,324	\$ 3,324	\$ 3,324	\$ -	\$ -	\$ 9,972
Stewart	\$ 139,315	\$ 115,485	\$ 8,033	\$ 356	\$ 356	\$ 356	\$ -	\$ -	\$ 1,069
Sumter	\$ 803,751	\$ 647,089	\$ 37,452	\$ 4,400	\$ 4,399	\$ 4,400	\$ -	\$ -	\$ 13,199
Talbot	\$ 302,926	\$ 175,024	\$ 22,525	\$ 532	\$ 531	\$ 531	\$ -	\$ -	\$ 1,594
Taliaferro	\$ 89,459	\$ 49,466	\$ 3,621	\$ 91	\$ 91	\$ 91	\$ -	\$ -	\$ 273
Tattnall	\$ 465,754	\$ 364,753	\$ 24,374	\$ 2,007	\$ 2,007	\$ 2,006	\$ -	\$ -	\$ 6,020
Taylor	\$ 274,919	\$ 180,891	\$ 20,492	\$ 850	\$ 850	\$ 850	\$ -	\$ -	\$ 2,549
Telfair	\$ 306,508	\$ 237,459	\$ 12,135	\$ 1,235	\$ 1,235	\$ 1,235	\$ -	\$ -	\$ 3,704
Terrell	\$ 307,150	\$ 222,330	\$ 13,294	\$ 1,015	\$ 1,015	\$ 1,015	\$ -	\$ -	\$ 3,045
Thomas	\$ 1,683,257	\$ 1,273,580	\$ 23,877	\$ 7,328	\$ 7,319	\$ 7,320	\$ -	\$ -	\$ 21,967
Tift	\$ 1,218,031	\$ 842,012	\$ 36,996	\$ 8,707	\$ 8,707	\$ 8,707	\$ -	\$ -	\$ 26,122
Toombs	\$ 664,513	\$ 553,674	\$ 27,642	\$ 4,836	\$ 4,831	\$ 4,832	\$ -	\$ -	\$ 14,499
Towns	\$ 823,174	\$ 696,669	\$ 15,344	\$ 1,729	\$ 1,717	\$ 12	\$ -	\$ 1,729	\$ 5,187
Treutlen	\$ 134,701	\$ 98,342	\$ 7,334	\$ 486	\$ 172	\$ 485	\$ -	\$ -	\$ 1,143
Troup	\$ 2,248,809	\$ 1,704,985	\$ 48,516	\$ 11,211	\$ 11,211	\$ 11,212	\$ -	\$ -	\$ 33,634
Turner	\$ 253,493	\$ 166,226	\$ 16,650	\$ 949	\$ 949	\$ 949	\$ -	\$ -	\$ 2,846
Twiggs	\$ 304,183	\$ 208,139	\$ 17,734	\$ 804	\$ 798	\$ 800	\$ -	\$ -	\$ 2,402
Union	\$ 1,328,723	\$ 1,054,841	\$ 20,940	\$ 3,427	\$ 3,427	\$ 3,427	\$ -	\$ -	\$ 10,281
Upson	\$ 708,967	\$ 538,441	\$ 26,231	\$ 3,185	\$ 3,177	\$ 3,185	\$ -	\$ -	\$ 9,546
Walker	\$ 1,459,032	\$ 1,178,666	\$ 34,462	\$ 5,643	\$ 5,643	\$ 5,643	\$ -	\$ -	\$ 16,930
Walton	\$ 2,326,699	\$ 1,877,203	\$ 83,515	\$ 9,737	\$ 9,723	\$ 9,740	\$ -	\$ -	\$ 29,200
Ware	\$ 756,736	\$ 599,982	\$ 73,570	\$ 7,084	\$ 7,083	\$ 7,085	\$ -	\$ -	\$ 21,252
Warren	\$ 183,893	\$ 125,231	\$ 23,140	\$ 544	\$ 544	\$ 544	\$ -	\$ -	\$ 1,631
Washington	\$ 762,649	\$ 635,171	\$ 49,821	\$ 3,135	\$ 3,134	\$ 3,137	\$ -	\$ -	\$ 9,406

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

County	Assessed Value (Thousands) ⁽¹⁾			County 1% Tax Distribution (Thousands)					
	General Property		Net Public Utility	LOST	SPLOST	ELOST	HOST	OTHER LOST	Total
	Gross	Net							
Wayne	\$ 898,131	\$ 646,905	\$ 33,838	\$ 3,980	\$ 3,979	\$ 4,188	\$ -	\$ -	\$ 12,147
Webster	\$ 107,795	\$ 68,032	\$ 4,994	\$ 222	\$ 222	\$ 222	\$ -	\$ -	\$ 665
Wheeler	\$ 158,823	\$ 112,521	\$ 10,293	\$ 496	\$ 512	\$ 496	\$ -	\$ -	\$ 1,504
White	\$ 996,849	\$ 794,033	\$ 24,311	\$ 3,460	\$ 3,459	\$ 3,459	\$ -	\$ -	\$ 10,378
Whitfield	\$ 3,310,794	\$ 2,558,010	\$ 68,701	\$ 18,296	\$ 196	\$ 2,093	\$ -	\$ -	\$ 20,585
Wilcox	\$ 155,803	\$ 129,903	\$ 8,861	\$ 524	\$ 524	\$ 524	\$ -	\$ -	\$ 1,573
Wilkes	\$ 413,558	\$ 292,105	\$ 27,997	\$ 1,141	\$ 1,141	\$ 1,141	\$ -	\$ -	\$ 3,422
Wilkinson	\$ 400,166	\$ 315,391	\$ 27,667	\$ 1,701	\$ 1,701	\$ 1,701	\$ -	\$ -	\$ 5,102
Worth	\$ 715,163	\$ 452,586	\$ 20,161	\$ 1,674	\$ 1,674	\$ 1,674	\$ -	\$ -	\$ 5,023
State Total	\$ 7,157,082	\$ 5,369,486	\$ 226,823	\$ 31,493	\$ 13,409	\$ 15,498	\$ -	\$ -	\$ 60,400

Note:

⁽¹⁾ Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

Source: Local Government Services Division, Georgia Department of Revenue

Table 16

Two Economic Indicators by County					Two Economic Indicators by County				
County	2012 County 1% Distribution		2012 Net Property and Utility Digest		County	2012 County 1% Distribution		2012 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank		(Thousands)	Rank	(Thousands)	Rank
Appling	\$ 11,242	69	\$ 672,226	75	Cherokee	\$ 61,600	16	\$ 6,165,891	6
Atkinson	\$ 2,251	133	\$ 127,015	146	Clarke	\$ 62,089	14	\$ 3,018,757	18
Bacon	\$ 3,902	113	\$ 199,594	135	Clay	\$ 793	127	\$ 103,852	127
Baker	\$ 760	154	\$ 123,518	147	Clayton	\$ 145,490	5	\$ 5,675,463	7
Baldwin	\$ 19,016	46	\$ 956,240	58	Clinch	\$ 2,153	111	\$ 243,851	104
Banks	\$ 9,168	81	\$ 493,832	89	Cobb	\$ 263,366	3	\$ 25,079,379	2
Barrow	\$ 25,277	38	\$ 1,389,418	39	Coffee	\$ 17,323	39	\$ 760,153	56
Bartow	\$ 62,152	16	\$ 2,668,393	22	Colquitt	\$ 17,494	38	\$ 833,508	52
Ben Hill	\$ 7,059	91	\$ 334,296	110	Columbia	\$ 59,076	17	\$ 4,214,298	12
Berrien	\$ 4,795	108	\$ 311,129	115	Cook	\$ 5,786	83	\$ 312,858	96
Bibb	\$ 84,626	11	\$ 3,915,797	15	Coweta	\$ 61,907	15	\$ 3,459,477	16
Bleckley	\$ 3,267	122	\$ 239,066	125	Crawford	\$ 1,800	116	\$ 282,764	98
Brantley	\$ 3,681	117	\$ 301,429	116	Crisp	\$ 12,271	50	\$ 544,614	71
Brooks	\$ 3,442	118	\$ 383,226	102	Dade	\$ 6,770	76	\$ 395,721	84
Bryan	\$ 16,114	52	\$ 1,165,038	50	Dawson	\$ 19,521	37	\$ 1,007,350	45
Bulloch	\$ 31,287	30	\$ 1,608,510	34	Decatur	\$ 14,343	46	\$ 754,575	57
Burke	\$ 11,415	65	\$ 1,986,318	28	DeKalb	\$ 216,618	4	\$ 18,653,907	4
Butts	\$ 12,057	63	\$ 547,712	83	Dodge	\$ 6,405	78	\$ 375,452	88
Calhoun	\$ 1,349	149	\$ 110,075	150	Dooley	\$ 4,998	91	\$ 256,907	100
Camden	\$ 21,716	42	\$ 1,416,567	37	Dougherty	\$ 51,351	18	\$ 1,834,661	27
Candler	\$ 4,046	111	\$ 205,365	133	Douglas	\$ 66,757	12	\$ 3,250,792	17
Carroll	\$ 49,442	22	\$ 2,313,654	26	Early	\$ 5,654	84	\$ 365,955	91
Catoosa	\$ 28,783	32	\$ 1,392,627	38	Echols	\$ 546	131	\$ 103,188	128
Charlton	\$ 3,441	119	\$ 261,461	118	Effingham	\$ 22,550	33	\$ 1,430,754	30
Chatham	\$ 189,969	5	\$ 10,849,475	5	Elbert	\$ 6,141	81	\$ 477,607	77
Chattahoochee	\$ 3,332	121	\$ 62,512	158	Emanuel	\$ 8,458	70	\$ 410,716	81
Chattooga	\$ 7,290	89	\$ 368,436	106	Evans	\$ 4,184	92	\$ 225,318	109

Table 16 Continued

Two Economic Indicators by County

County	2012 County 1% Distribution			2012 Net Property and Utility Digest		
	(Thousands)	Rank		(Thousands)	Rank	
Fannin	\$ 11,275	39	\$	1,090,330	32	
Fayette	\$ 40,054	13	\$	3,749,644	9	
Floyd	\$ 45,132	10	\$	2,803,991	11	
Forsyth	\$ 92,469	5	\$	7,504,227	3	
Franklin	\$ 10,348	47	\$	498,431	59	
Fulton	\$ 593,695	1	\$	47,301,799	1	
Gilmer	\$ 11,257	41	\$	967,835	36	
Glascok	\$ 607	103	\$	75,693	102	
Glynn	\$ 39,385	14	\$	3,977,267	8	
Gordon	\$ 26,463	19	\$	1,298,581	24	
Grady	\$ 7,936	57	\$	473,106	62	
Greene	\$ 7,364	58	\$	1,222,857	29	
Gwinnett	\$ 284,375	2	\$	23,692,899	2	
Habersham	\$ 16,717	29	\$	993,050	35	
Hall	\$ 81,225	7	\$	5,409,207	4	
Hancock	\$ 1,392	98	\$	353,685	72	
Haralson	\$ 10,878	43	\$	668,089	50	
Harris	\$ 7,953	56	\$	1,227,104	28	
Hart	\$ 8,092	55	\$	795,960	43	
Heard	\$ 14,678	31	\$	401,832	65	
Henry	\$ 90,227	6	\$	4,567,832	6	
Houston	\$ 67,619	8	\$	3,513,846	10	
Irwin	\$ 2,227	86	\$	218,012	85	
Jackson	\$ 27,904	18	\$	1,904,987	17	
Jasper	\$ 2,646	80	\$	321,265	74	
Jeff Davis	\$ 6,222	62	\$	257,415	77	
Jefferson	\$ 6,731	60	\$	389,901	68	

Two Economic Indicators by County

County	2012 County 1% Distribution			2012 Net Property and Utility Digest		
	(Thousands)	Rank		(Thousands)	Rank	
Jenkins	\$ 2,262	61	\$	217,992	60	
Johnson	\$ 1,869	65	\$	154,885	68	
Jones	\$ 7,267	38	\$	683,148	30	
Lamar	\$ 5,044	45	\$	394,201	46	
Lanier	\$ 1,776	67	\$	159,303	67	
Laurens	\$ 25,946	11	\$	1,082,172	19	
Lee	\$ 10,923	27	\$	839,345	24	
Liberty	\$ 25,137	12	\$	1,152,655	18	
Lincoln	\$ 2,199	62	\$	255,585	54	
Long	\$ 1,830	66	\$	256,676	53	
Lowndes	\$ 65,332	3	\$	2,608,299	4	
Lumpkin	\$ 9,131	36	\$	844,614	23	
Macon	\$ 3,730	50	\$	312,084	52	
Madison	\$ 6,248	39	\$	532,937	40	
Marion	\$ 1,559	71	\$	198,933	62	
McDuffie	\$ 10,618	29	\$	553,083	38	
McIntosh	\$ 4,141	47	\$	485,793	42	
Meriwether	\$ 5,116	43	\$	496,893	41	
Miller	\$ 2,126	63	\$	153,564	69	
Mitchell	\$ 8,677	37	\$	534,334	39	
Monroe	\$ 12,576	22	\$	1,328,666	11	
Montgomery	\$ 2,002	64	\$	187,110	64	
Morgan	\$ 10,843	28	\$	576,199	36	
Murray	\$ 13,028	21	\$	814,465	26	
Muscogee	\$ 108,354	2	\$	4,812,125	1	
Newton	\$ 33,263	7	\$	1,903,489	8	
Oconee	\$ 16,747	17	\$	1,327,602	12	

Table 16 Continued

Two Economic Indicators by County

County	2012 County 1% Distribution		2012 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Oglethorpe	\$ 2,338	41	\$ 368,942	30
Paulding	\$ 43,642	2	\$ 2,556,841	3
Peach	\$ 11,573	17	\$ 593,299	22
Pickens	\$ 12,248	15	\$ 1,259,607	10
Pierce	\$ 5,437	26	\$ 398,773	28
Pike	\$ 2,614	38	\$ 429,507	27
Polk	\$ 14,827	12	\$ 864,843	15
Pulaski	\$ 2,925	35	\$ 230,725	36
Putnam	\$ 11,273	18	\$ 1,326,571	8
Quitman	\$ 598	50	\$ 73,405	49
Rabun	\$ 10,011	21	\$ 1,584,382	7
Randolph	\$ 2,812	37	\$ 167,845	42
Richmond	\$ 113,348	1	\$ 4,280,512	1
Rockdale	\$ 41,986	3	\$ 2,252,407	4
Schley	\$ 1,057	48	\$ 104,585	48
Screven	\$ 3,895	31	\$ 368,736	31
Seminole	\$ 4,031	30	\$ 229,235	37
Spalding	\$ 25,997	7	\$ 1,251,425	11
Stephens	\$ 9,972	22	\$ 585,780	23
Stewart	\$ 1,069	47	\$ 123,518	45
Sumter	\$ 13,199	14	\$ 684,541	19
Talbot	\$ 1,594	43	\$ 197,549	40
Taliaferro	\$ 273	51	\$ 53,087	51
Tattnall	\$ 6,020	25	\$ 389,127	29
Taylor	\$ 2,549	39	\$ 201,383	39
Telfair	\$ 3,704	32	\$ 249,594	34
Terrell	\$ 3,045	34	\$ 235,624	35

Two Economic Indicators by County

County	2012 County 1% Distribution		2012 Net Property and Utility Digest	
	(Thousands)	Rank	(Thousands)	Rank
Thomas	\$ 21,967	4	\$ 1,297,457	4
Tift	\$ 26,122	3	\$ 879,008	7
Toombs	\$ 14,499	8	\$ 581,316	13
Towns	\$ 5,187	14	\$ 712,013	9
Treutlen	\$ 1,143	23	\$ 105,676	23
Troup	\$ 33,634	1	\$ 1,753,501	3
Turner	\$ 2,846	18	\$ 182,876	19
Twiggs	\$ 2,402	19	\$ 225,873	18
Union	\$ 10,281	11	\$ 1,075,781	6
Upson	\$ 9,546	12	\$ 564,672	14
Walker	\$ 16,930	7	\$ 1,213,128	5
Walton	\$ 29,200	2	\$ 1,960,718	2
Ware	\$ 21,252	5	\$ 673,552	12
Warren	\$ 1,631	20	\$ 148,371	20
Washington	\$ 9,406	13	\$ 684,992	10
Wayne	\$ 12,147	9	\$ 680,743	11
Webster	\$ 665	24	\$ 73,026	24
Wheeler	\$ 1,504	22	\$ 122,814	22
White	\$ 10,378	10	\$ 818,344	8
Whitfield	\$ 20,585	6	\$ 2,626,711	1
Wilcox	\$ 1,573	21	\$ 138,764	21
Wilkes	\$ 3,422	17	\$ 320,102	17
Wilkinson	\$ 5,102	15	\$ 343,058	16
Worth	\$ 5,023	16	\$ 472,747	15
Total	\$ 266,445		\$ 17,655,243	

Note: Population figures gleaned from Governor's Office of Planning & Budget website (opb.georgia.gov) where estimates are provided under the heading Census Data; figures are estimated as of December 2011.

Sources: Local Government Services and Information Technology Division, Georgia Department of Revenue; Office of Planning & Budget (opb.georgia.gov) where links to population data can be found.

Table 17.1**Millage Rates by County - Alphabetical**

	CY2009	CY2010	CY2011	CY2012	CY2013
Appling	28.340	28.670	28.670	28.620	28.355
Atkinson	32.422	32.422	32.422	32.372	32.322
Bacon	28.738	28.738	28.738	28.688	29.638
Baker	20.765	22.750	23.650	23.585	23.547
Baldwin	24.960	24.960	25.100	26.040	26.050
Banks	22.548	22.473	22.565	23.687	23.638
Barrow	28.088	29.088	29.680	32.209	31.909
Bartow	25.950	25.880	25.880	25.830	27.730
Ben Hill	29.360	29.406	29.554	30.772	30.629
Berrien	32.250	32.250	32.250	30.910	30.860
Bibb	30.347	30.347	32.847	32.797	32.747
Bleckley	22.902	25.802	27.476	27.426	29.363
Brantley	36.760	35.480	40.370	35.470	34.653
Brooks	23.601	25.472	25.553	26.558	27.138
Bryan	23.687	23.687	23.687	23.637	24.837
Bulloch	20.590	21.090	21.090	21.040	20.540
Burke	22.826	23.826	23.826	23.776	23.726
Butts	35.669	37.663	37.163	33.613	33.313
Calhoun	27.836	29.896	31.320	30.513	30.730
Camden	26.700	26.950	26.950	27.400	27.350
Candler	23.693	23.714	25.315	25.191	25.691
Carroll	26.850	26.850	28.350	28.200	28.150
Catoosa	22.397	22.409	22.408	22.345	25.159
Charlton	36.870	40.110	38.260	37.550	37.830
Chatham	28.486	29.213	29.580	29.530	32.069
Chattahoochee	25.287	25.286	25.286	25.236	25.786
Chattooga	18.333	24.231	25.580	26.234	27.186
Cherokee	26.803	28.398	29.235	30.049	29.947
Clarke	33.450	33.950	33.950	33.900	34.100
Clay	27.377	27.423	27.437	27.387	28.773
Clayton	35.586	35.477	40.463	39.512	39.211
Clinch	30.241	29.991	29.991	29.941	29.883
Cobb	28.750	28.750	30.260	30.210	29.960
Coffee	23.311	23.811	24.811	24.761	24.711
Colquitt	24.614	24.614	24.614	24.384	25.339
Columbia	26.977	26.727	26.977	26.581	27.377
Cook	25.965	25.965	25.965	28.165	28.115
Coweta	28.740	28.590	28.600	28.410	28.240
Crawford	26.284	26.280	26.280	26.230	28.680
Crisp	28.789	28.789	29.473	29.768	29.496
Dade	19.100	19.648	19.538	20.478	21.763
Dawson	22.434	22.434	24.334	24.284	25.534
Decatur	21.520	21.800	23.150	26.100	27.800
DeKalb	40.090	40.090	44.440	45.390	45.340

Table 17.1 Continued

Millage Rates by County - Alphabetical

	CY2009	CY2010	CY2011	CY2012	CY2013
Dodge	22.000	22.250	22.250	21.988	22.214
Dooly	33.082	35.082	35.082	34.447	34.292
Dougherty	37.861	37.861	37.861	39.811	39.761
Douglas	29.532	34.250	33.100	32.050	32.250
Early	26.950	26.690	26.830	27.650	27.490
Echols	35.185	35.185	35.160	33.835	33.785
Effingham	28.083	28.118	28.118	29.632	29.602
Elbert	25.916	26.902	27.046	26.171	27.283
Emanuel	28.731	26.932	26.934	26.599	26.547
Evans	20.600	20.600	21.700	21.690	22.590
Fannin	18.310	18.310	18.310	18.260	19.210
Fayette	31.609	29.839	30.702	30.982	31.050
Floyd	29.938	29.938	29.938	29.888	29.838
Forsyth	23.934	24.719	26.624	26.574	26.524
Franklin	23.502	23.502	23.502	25.452	25.402
Fulton	36.192	37.192	38.272	39.722	41.602
Gilmer	21.500	22.278	25.583	26.168	25.594
Glascocock	27.530	27.530	26.530	27.860	29.280
Glynn	22.648	22.648	22.497	23.273	24.223
Gordon	24.331	24.780	29.278	29.309	29.356
Grady	23.650	23.650	26.220	26.290	27.600
Greene	15.853	16.170	17.906	21.976	21.179
Gwinnett	34.050	34.050	33.820	33.770	35.750
Habersham	21.870	22.510	23.119	24.830	26.283
Hall	24.430	24.430	25.820	26.590	28.050
Hancock	30.488	30.499	31.252	32.207	32.763
Haralson	27.600	28.100	28.100	28.050	28.000
Harris	23.450	23.450	23.950	23.900	24.850
Hart	18.246	20.348	21.590	19.105	19.401
Heard	22.460	22.460	22.460	22.410	22.360
Henry	37.279	38.628	38.628	36.700	40.275
Houston	25.220	24.720	24.720	24.670	24.620
Irwin	29.266	29.266	29.266	29.216	29.166
Jackson	32.172	32.191	32.258	32.250	32.936
Jasper	28.140	31.560	34.515	35.486	35.436
Jeff Davis	25.880	25.880	25.880	25.830	28.280
Jefferson	26.764	26.764	26.798	28.847	29.271
Jenkins	23.846	23.846	23.846	23.796	23.746
Johnson	21.926	28.947	28.747	28.414	29.471
Jones	31.368	31.348	31.348	31.298	29.554
Lamar	24.992	24.992	25.992	27.221	27.263
Lanier	31.490	31.490	33.260	33.210	32.956
Laurens	22.550	22.550	22.570	22.520	22.460
Lee	28.416	28.016	28.016	28.366	30.816

Table 17.1 Continued

Millage Rates by County - Alphabetical

	CY2009	CY2010	CY2011	CY2012	CY2013
Liberty	32.930	32.830	32.980	34.030	34.260
Lincoln	26.697	27.531	31.251	31.201	38.475
Long	31.074	29.460	29.460	29.410	32.010
Lowndes	24.510	24.510	24.510	24.494	23.428
Lumpkin	20.597	20.355	22.361	25.874	26.292
Macon	28.900	28.980	29.040	28.501	28.415
Madison	30.155	30.167	29.350	29.252	29.103
Marion	22.916	23.337	23.466	23.361	23.309
McDuffie	25.240	25.240	26.930	25.190	25.140
McIntosh	29.423	29.423	27.553	26.774	26.724
Meriwether	30.467	30.641	31.498	32.759	32.960
Miller	37.067	35.240	35.069	34.448	36.304
Mitchell	31.573	32.573	33.573	35.473	35.423
Monroe	23.381	23.631	24.668	24.873	25.323
Montgomery	23.196	24.196	24.946	25.027	27.364
Morgan	20.889	22.393	24.785	26.891	27.853
Murray	21.550	21.550	21.550	21.500	21.450
Muscogee	41.530	34.240	41.500	41.450	41.400
Newton	31.633	34.603	34.676	35.453	36.033
Oconee	24.436	24.436	24.436	25.386	25.336
Oglethorpe	26.619	27.302	27.301	27.251	27.200
Paulding	32.372	33.592	30.629	32.553	32.569
Peach	30.805	30.805	30.805	30.755	30.705
Pickens	22.480	22.480	22.480	22.950	22.937
Pierce	23.520	23.900	26.680	26.185	25.890
Pike	26.075	29.094	29.452	29.326	29.264
Polk	26.380	26.380	27.380	27.330	27.280
Pulaski	27.063	28.063	28.117	28.130	28.644
Putnam	15.900	16.800	17.400	17.350	21.935
Quitman	28.440	28.437	31.610	31.562	32.173
Rabun	17.326	17.308	17.066	16.889	17.390
Randolph	28.925	31.775	35.091	34.275	34.660
Richmond	30.148	29.796	29.821	30.332	31.095
Rockdale	35.980	38.990	41.900	41.850	47.160
Schley	30.980	32.610	31.880	31.480	31.432
Screven	25.759	25.763	26.044	26.534	26.693
Seminole	25.871	30.943	30.928	30.379	30.897
Spalding	37.160	38.030	38.490	38.850	39.800
Stephens	29.970	29.970	29.970	29.920	29.870
Stewart	25.447	25.447	27.517	29.450	26.805
Sumter	30.612	29.573	29.570	29.458	30.908
Talbot	29.979	29.380	30.449	30.313	30.263
Taliaferro	39.620	39.620	39.162	38.807	38.689
Tattnall	24.791	26.760	26.867	26.959	26.922

Table 17.1 Continued

Millage Rates by County - Alphabetical

	CY2009	CY2010	CY2011	CY2012	CY2013
Taylor	20.510	22.020	22.030	21.980	23.870
Telfair	29.439	29.439	29.439	29.391	29.493
Terrell	31.534	31.534	31.534	30.684	30.134
Thomas	21.130	21.836	22.174	22.206	24.782
Tift	27.707	27.707	27.709	27.659	27.614
Toombs	22.341	22.378	22.388	22.333	24.466
Towns	11.069	11.059	10.824	11.470	12.777
Treutlen	24.607	24.607	24.607	24.505	24.455
Troup	29.660	29.660	29.660	29.610	30.310
Turner	30.269	30.269	30.269	30.219	30.169
Twiggs	32.450	32.450	32.450	33.400	33.350
Union	14.588	14.615	17.467	17.408	17.356
Upson	27.270	27.270	27.270	23.270	31.990
Walker	22.072	22.572	22.489	22.439	22.259
Walton	31.582	32.082	34.225	35.410	36.062
Ware	31.844	31.860	31.898	32.727	32.847
Warren	31.400	31.900	31.900	32.600	32.508
Washington	24.809	25.029	25.032	25.137	26.130
Wayne	31.220	31.220	30.750	32.700	31.650
Webster	28.521	28.544	28.544	28.494	28.492
Wheeler	32.115	32.095	31.863	31.751	32.642
White	24.429	24.429	25.370	26.320	26.863
Whitfield	20.067	20.067	20.067	25.017	26.967
Wilcox	33.610	33.610	33.949	33.560	33.510
Wilkes	25.649	25.445	26.309	26.402	27.157
Wilkinson	32.350	32.350	32.350	32.300	32.250
Worth	25.353	25.353	25.353	25.286	26.496

Source: Local Government Services Division, Georgia Department of Revenue

Formula:

Reported millage rates include:

- (1) State levy: Before 2012 the state millage rate was .25 mill. In 2012 the state millage rate is .20 mill and will decrease each year by .05 till the rate is zero.
- (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.
- (4) Hart County millage rate was restated for 2010 - 2012

Disclaimer: Use of the county governing authority Unincorporated area millage is for general summary purpose. Millage rates set by county governing authorities for Incorporated areas may be higher or lower and may or may not include additional millage rates set by municipal governing authorities.

Table 17.2

Millage Rates by County - Numerical

CY2013		CY2013		CY2013		CY2013		CY2013		CY2013	
Towns	12.777	Coffee	24.711	Whitfield	26.967	Crawford	28.680	Lee	30.816	Wilcox	33.510
Union	17.356	Thomas	24.782	Brooks	27.138	Clay	28.773	Berrien	30.860	Echols	33.785
Rabun	17.390	Bryan	24.837	Wilkes	27.157	Madison	29.103	Seminole	30.897	Clarke	34.100
Fannin	19.210	Harris	24.850	Chattooga	27.186	Irwin	29.166	Sumter	30.908	Liberty	34.260
Hart	19.401	McDuffie	25.140	Oglethorpe	27.200	Pike	29.264	Fayette	31.050	Dooley	34.292
Bulloch	20.540	Catoosa	25.159	Lamar	27.263	Jefferson	29.271	Richmond	31.095	Brantley	34.653
Greene	21.179	Monroe	25.323	Polk	27.280	Glascok	29.280	Schley	31.432	Randolph	34.660
Murray	21.450	Oconee	25.336	Elbert	27.283	Gordon	29.356	Wayne	31.650	Mitchell	35.423
Dade	21.763	Colquitt	25.339	Camden	27.350	Bleckley	29.363	Barrow	31.909	Jasper	35.436
Putnam	21.935	Franklin	25.402	Montgomery	27.364	Johnson	29.471	Upson	31.990	Gwinnett	35.750
Dodge	22.214	Dawson	25.534	Columbia	27.377	Telfair	29.493	Long	32.010	Newton	36.033
Walker	22.259	Gilmer	25.594	Early	27.490	Crisp	29.496	Chatham	32.069	Walton	36.062
Heard	22.360	Candler	25.691	Grady	27.600	Jones	29.554	Quitman	32.173	Miller	36.304
Laurens	22.460	Chattahoochee	25.786	Tift	27.614	Effingham	29.602	Douglas	32.250	Charlton	37.830
Evans	22.590	Pierce	25.890	Bartow	27.730	Bacon	29.638	Wilkinson	32.250	Lincoln	38.475
Pickens	22.937	Baldwin	26.050	Decatur	27.800	Floyd	29.838	Atkinson	32.322	Taliaferro	38.689
Marion	23.309	Washington	26.130	Morgan	27.853	Stephens	29.870	Warren	32.508	Clayton	39.211
Lowndes	23.428	Habersham	26.283	Haralson	28.000	Clinch	29.883	Paulding	32.569	Dougherty	39.761
Baker	23.547	Lumpkin	26.292	Hall	28.050	Cherokee	29.947	Wheeler	32.642	Spalding	39.800
Banks	23.638	Worth	26.496	Cook	28.115	Cobb	29.960	Bibb	32.747	Henry	40.275
Burke	23.726	Forsyth	26.524	Carroll	28.150	Terrell	30.134	Hancock	32.763	Muscogee	41.400
Jenkins	23.746	Emanuel	26.547	Coweta	28.240	Turner	30.169	Ware	32.847	Fulton	41.602
Taylor	23.870	Screven	26.693	Jeff Davis	28.280	Talbot	30.263	Jackson	32.936	DeKalb	45.340
Glynn	24.223	McIntosh	26.724	Appling	28.355	Troup	30.310	Lanier	32.956	Rockdale	47.160
Treutlen	24.455	Stewart	26.805	Macon	28.415	Ben Hill	30.629	Meriwether	32.960		
Toombs	24.466	White	26.863	Webster	28.492	Peach	30.705	Butts	33.313		
Houston	24.620	Tattnall	26.922	Pulaski	28.644	Calhoun	30.730	Twiggs	33.350		

Source: Local Government Services Division, Georgia Department of Revenue

Motor Vehicle Division

The Motor Vehicle Division issues license plates, Georgia Certificates of Title, and records liens and security interest information on all vehicles registered in Georgia.

Processing Unit

Monitors quality control of title applications and examines documents supporting issuance of Georgia titles.

The Unit also transmits vehicle information to the National Motor Vehicle Title Information System.

Dealer Registration Unit

Processes Motor Vehicle Dealer license plates and registrations. The Unit also issues Motor Vehicle temporary site permits to dealerships.

Sponsor/Special Tags Unit

Processes requests for Sponsor or Commemorative license plates for Sponsor organizations and higher learning institutions.

Commercial Vehicle Unit

Registers motor carriers operating motor vehicles weighing 26,001 pounds or more that travel in two or more states under the International Registration Plan. The Unit is also responsible for registering motor carriers operating under the International Fuel Tax Agreement and issuing intrastate permits such as a Motor Carrier of Property Permit and a Class IE Permit.

Inspection Unit

Conducts inspections for “salvage”, “rebuilt”, and “restored” vehicles.

Motor Vehicle Call Center

Receives more than 1,000 calls daily requesting assistance in interpreting and complying with state and federal laws concerning Georgia title and registration.

Motor Vehicle Registrations: 8.6 million tags processed

Table 18**Active Registrations for Georgia Specialty Plates**

Top Ten Specialty Plates	FY2009	FY2010	FY2011	FY2012	FY2013
Wildlife (O.C.G.A. § 40-2-86)	293,382	273,914	156,660	109,178	82,176
Bobwhite Quail (§ 40-2-86)	185,351	174,602	96,420	67,334	52,920
Hobby Antique (§ 40-2-86)	104,580	101,897	40,182	28,117	23,409
Educators (§ 40-2-86)	51,911	52,901	39,792	32,832	27,689
Wildflower (§ 40-2-86)	64,203	59,966	36,651	26,757	20,314
Hummingbird (§ 40-2-86)	54,019	56,471	35,368	25,631	19,629
Breast Cancer Awareness (§ 40-2-86)	41,839	39,870	31,302	25,541	20,958
Dog & Cat Sterilization (§ 40-2-86)	41,216	37,878	24,490	18,452	20,314
Golden Labrador Retriever (§ 40-2-86)	34,801	35,569	23,834	18,588	15,354
Certified Firefighter (§ 40-3-86.1)	11,111	11,855	10,460	9,814	10,268

Note: For reference, please consult HB 1055 which was signed into law on May 12, 2010. Among other provisions, it changed applicable Code section reference numbers.

Source: Motor Vehicle, Georgia Department of Revenue

Table 19**Number of Motor Vehicle Registrations and Tags Issued**

	FY2009	FY2010	FY2011	FY2012	FY2013
Registrations Issued	8,515,900	8,530,981	8,581,400	8,686,939	8,785,922
Tags Issued	1,673,948	1,712,390	1,943,324	1,843,323	1,563,322

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 20**Number of Motor Vehicle Registrations Sold by Major Category**

	FY2009	FY2010	FY2011	FY2012	FY2013
Passenger Cars	5,372,048	5,394,530	5,441,975	5,531,795	5,619,161
Motorcycles	195,776	195,647	199,253	201,206	199,287
Trucks	1,901,475	1,877,499	1,860,938	1,854,488	1,851,983
Trailers	1,008,660	1,024,073	1,038,902	1,058,038	1,074,232
Bus	37,743	39,035	40,148	41,227	41,064
Other	198	197	184	185	195
Total	8,515,900	8,530,981	8,581,400	8,686,939	8,785,922

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 21**Summary of Revenues from Motor Vehicle Tag, Title and Related Items**

	FY2009	FY2010	FY2011	FY2012	FY2013
Registration					
County collected Registration and Fees	\$186,574,202.78	\$171,522,696.21	\$206,785,947.69	\$200,745,747.89	\$ 192,022,095.73
DOR collected Registration and	\$ 1,220,741.00	\$ 970,534.50	\$ 871,200.75	\$ 959,845.00	\$ 952,530.00
Refunds from Registration and	\$ (248,339.22)	\$ (396,715.31)	\$ (387,748.03)	\$ (361,040.57)	\$ (302,293.98)
Sub-Total	\$187,546,604.56	\$172,096,515.40	\$207,269,400.41	\$201,344,552.32	\$ 192,672,331.75
Titles					
County collected Title Fees	\$ 34,269,752.50	\$ 32,652,432.00	\$ 37,463,308.00	\$ 37,570,840.00	\$ 34,525,690.56
DOR collected Title Fees	\$ 8,886,193.00	\$ 8,740,792.00	\$ 9,160,418.00	\$ 9,141,956.00	\$ 8,483,368.00
Tag and Title Compliance Pen-	\$ 1,817,410.00	\$ 1,658,790.00	\$ 1,791,620.00	\$ 1,648,240.00	\$ 1,538,705.00
Sub-Total	\$ 44,973,355.50	\$ 43,052,014.00	\$ 48,415,346.00	\$ 48,361,036.00	\$ 44,547,763.56
Total Amount of Net Revenue ⁽ⁱ⁾	\$232,519,960.06	\$215,148,529.40	\$255,684,746.41	\$249,705,588.32	\$ 237,220,095.31

Note: ⁽ⁱ⁾ Net revenue amounts take into account refunds, commissions retained by county tag agents and other accounting adjustments.

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 22

Lobby Customers at Southmeadow Facility

Customer Service Category	Arrived	Served	Workload Hours
Titles	65,135	64,619	8727:50:14
Salvage and Bonds	624	622	94:23:50
ADA	7	6	0:08:40
Commercial Titles	22,262	22,106	6612:13:50
Research	435	430	74:33:32
Quality Assurance	1	-	0:00:00
Commercial Vehicles Cashier	1,804	1,759	238:40:58
Commercial Vehicles Permitting	7,162	7,093	766:48:22
Commercial Vehicles Registration	13,794	13,605	2295:27:04
Commercial Vehicles IFTA	6,639	6,479	1060:52:58
Park - Research	26	26	6:02:00
Park - Commercial Vehicles	1,810	1,627	152:59:38
Commercial Vehicles DOT	206	175	14:37:14
Dealer Tags	6,704	6,592	1922:23:54
Stop Files	446	374	46:40:34
Grand Totals	127,055	125,513	22013:42:48

Source: Motor Vehicle Division, Georgia Department of Revenue

Processing Center

The Processing Center performs frontline processing of all tax documents and paper check payments. The Processing Center has a staff of 90 employees and augments staffing during peak periods with seasonal temporary labor. On an annual basis, over 6 million tax returns are received and processed, 32 million pages of documents have images created, and approximately \$2.7 billion in tax payments are deposited.

Additionally, more than 6 million pieces of outgoing mail are distributed annually. Included in this effort are refund checks, motor vehicle titles, and tax notices.

The Processing Center's functions are performed in the following business units:

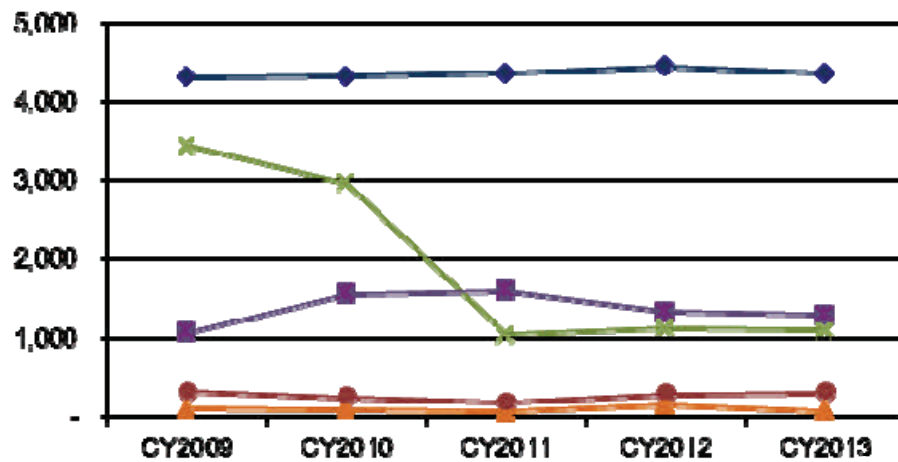
- Mail Center – receiving of incoming mail and processing of outgoing mail.
- Mail Processing – opening, sorting, extracting and scanning of mail.
- Imaging – high speed scanning of incoming mail.
- Data Processing – remittance processing and depositing of all paper check payments, data capture of all tax returns via keying from paper and image.
- Individual Verification – verification and error correction of individual tax returns.
- Business Verification – verification and error correction of business tax returns.
- Post Processing – provides support services to other divisions for reconciliation purposes to include returned checks, undeliverable mail, etc.
- Forms Design – develops and maintains tax forms for the various tax types of the state.
- Business Administration – provides support services to various units to include reporting, purchasing, equipment maintenance, etc.

The processing of taxpayer payments, the capturing of data, and the imaging of documents are the primary responsibilities of the Processing Center. The images and data captured are made available in various databases to the Department's customer service representatives. Processing Center technology includes optical and intelligent character recognition, two-dimensional bar code, automated mail extraction and scanning equipment, high speed scanners, magnetic ink character recognition and encoding scanners, multi-line optical character reader mail sorting equipment, and electronic image cash letter depositing via Check21 software. In addition, the Processing Center receives and processes all electronically filed returns.

Returns Processing: **7.7 million** documents processed

Table 23

Tax Returns Processed in Department of Revenue (Thousands)



	CY2009	CY2010	CY2011	CY2012	CY2013
Individual Income Tax	4,299	4,311	4,348	4,442	4,288
Individual Amended Tax	96	85	56	134	69
Withholding Tax	3,438	2,962	1,038	1,109	1,090
Corporate Tax	311	248	180	280	309
Sales and Use Tax	1,060	1,548	1,591	1,325	1,289
Total of all Tax Types	9,204	9,154	7,213	7,290	7,045

Note: Withholding Tax includes all payments and monthly and quarterly returns processed.

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

Alcohol and Tobacco Division

The Alcohol and Tobacco Division is composed of two units: Law Enforcement Section and 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, tobacco products, and the possession and operation of coin-operated amusement machines within the state. This Section also

enforces the state's motor fuel and motor carrier laws. Criminal investigators conduct specialized investigations regarding licensing background checks and licensing violations, sales of alcoholic beverages and tobacco products to minors, and Excise Tax evasion on alcohol, tobacco, and certain motor fuel products. The agents also assist other state, local, and federal enforcement agencies in related investigative matters.

The Licenses and Permits Section is charged with receiving, processing, collecting, and maintaining Excise Tax reports for malt beverages, wines, distilled spirits, cigarettes, cigars, little cigars, and loose or smokeless tobacco. It is also responsible for receiving and processing applications for wholesalers, importers, brokers, and manufacturers of alcoholic beverages and tobacco products. Alcoholic beverage brand registrations and keg registration forms and decals are also processed by this section.

Alcohol Taxes

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 (any product 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 tax is \$1.08 per standard case of 24 twelve-ounce containers (4½ 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. Wine fortified with distilled spirits, which results in an alcohol content of more than 21 percent alcohol by volume, is taxed as distilled spirits. Some localities collect a local tax, which can be up to 22 cents per liter.

Alcohol and Tobacco Division (Continued)

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.

Tobacco Taxes

Georgia’s state Excise Tax on cigarettes is 37 cents per pack of 20 (\$3.70 per carton). The state Excise Tax on cigars is 23 percent of the wholesaler’s cost. The state Excise Tax on loose or smokeless tobacco is 10 percent of the wholesaler’s cost.

State taxation of cigars and cigarettes began in 1923. The rate on cigarettes increased gradually to 5 cents per pack in 1955. By 1971, it was 12 cents per pack. Effective July 1, 2003, the state Excise Tax on a pack of 20 cigarettes increased to the present rate of 37 cents. On a scale of 1 to 50 with the former representing the highest rate of tax, Georgia currently ranks 41st nationwide.

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.

Industry Regulations: 1,219 alcohol license investigation conducted

Table 24**Tax and Fee Collections by the Enforcement Unit of the Alcohol and Tobacco Division (Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Delinquent Tax Collections	\$ 11,377	\$ 9,501	\$ 7,423	\$ 9,091	\$ 5,221
Fee Collections	\$ 138	\$ 168	\$ 371	\$ 565	\$ 265
Executive Orders / Administrative Penalties / Fines	\$ 966	\$ 641	\$ 839	\$ 1,075	\$ 394
Total Collections and Fines Paid	\$ 12,481	\$ 10,310	\$ 8,633	\$ 10,731	\$ 5,880

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 25**Alcohol and Tobacco Division Performance Figures**

	FY2009	FY2010	FY2011	FY2012	FY2013
Number of Alcohol Agents	24	24	42	41	40
Alcohol Inspections	4,192	3,820	4,749	7,556	5,398
Alcohol Investigations	1,469	1,280	1,336	1,350	1,219
Alcohol Citations	1,603	2,061	1,979	7,556	962
Underage Alcohol Investigations	3,641	4,289	4,331	5,343	3,816
Underage Alcohol Citations	615	699	753	617	300
Liquor License Investigations	1,469	1,280	1,336	1,350	1,219
Still Seizures	-	-	7	2	-
Tobacco Inspections	3,178	3,126	3,939	6,187	3,954
Tobacco Investigations	13	36	15	7	37
Tobacco Citations	37	123	138	206	114
Underage Tobacco Investigations	1,782	3,372	2,284	2,065	1,339
Executive Orders	2,137	1,749	2,053	2,437	1,039
Game Inspections	1,482	1,413	4,271	3,201	2,191
Felony Arrests	19	31	29	26	16
Misdemeanor Arrests	221	140	228	162	125
Dyed Fuel Inspections	6,252	4,990	6,760	6,958	7,111
Dyed Fuel Violations	158	112	167	155	50

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 26**Revenue from Selective Excise Taxes (Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Beer					
Beer Taxes	\$ 87,821	\$ 85,180	\$ 83,205	\$ 84,935	\$ 85,545
Fines and Forfeitures	\$ 62	\$ 1	\$ 156	\$ (45)	\$ 309
Refunds	\$ (7)	\$ (5)	\$ (5)	\$ (44)	\$ -
Total	\$ 87,876	\$ 85,176	\$ 83,356	\$ 84,846	\$ 85,854
Tobacco					
Stamp Sales	\$ 229,704	\$ 226,863	\$ 222,161	\$ 227,205	\$ 211,448
Fines and Forfeitures	\$ 577	\$ 413	\$ 376	\$ 23	\$ 76
Refunds	\$ (31)	\$ (89)	\$ (3)	\$ (81)	\$ -
Total	\$ 230,250	\$ 227,187	\$ 222,534	\$ 227,147	\$ 211,524
Liquor					
Liquor Taxes	\$ 49,485	\$ 50,565	\$ 50,245	\$ 54,738	\$ 53,646
Fines and Forfeitures	\$ 27	\$ 14	\$ 40	\$ 99	\$ 1,816
Refunds	\$ (18)	\$ (4)	\$ (6)	\$ (1,172)	\$ -
Pre-License Investigations	\$ 104	\$ 86	\$ 74	\$ 68	\$ 110
Total	\$ 49,598	\$ 50,661	\$ 50,353	\$ 53,733	\$ 55,572
Motor Fuel					
Total	\$ 438,329	\$ 443,384	\$ 441,189	\$ 431,564	\$ 428,278
Wine					
Wine Taxes	\$ 29,344	\$ 32,073	\$ 31,879	\$ 35,328	\$ 35,827
Fines and Forfeitures	\$ -	\$ -	\$ 149	\$ 20	\$ 13
Refunds	\$ 6	\$ 9	\$ 9	\$ (224)	\$ -
Total	\$ 29,338	\$ 32,064	\$ 32,020	\$ 35,124	\$ 35,840
Selective Excise Taxes Total	\$ 835,391	\$ 838,472	\$ 829,452	\$ 832,414	\$ 817,068

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

Table 27

Revenue from Business License Fees (Thousands)

	FY2009	FY2010	FY2011	FY2012	FY2013
Beer Dealers					
Wholesaler Licenses	\$ 48	\$ 28	\$ 29	\$ 26	\$ -
Retailer Licenses ⁽ⁱ⁾	\$ 502	\$ 191	\$ 495	\$ 129	\$ -
Special Permits	\$ -	\$ -	\$ 37	\$ 4	\$ -
Total	\$ 550	\$ 219	\$ 561	\$ 159	\$ -
Cigar and Cigarette Dealers					
Wholesaler, Manufacturer and Importer Licenses	\$ 15	\$ 14	\$ 21	\$ 20	\$ 172
Total	\$ 15	\$ 14	\$ 21	\$ 20	\$ 172
Liquor Dealers					
License and Brand Registration	\$ -	\$ 33	\$ 24	\$ 14	\$ -
Wholesaler Licenses and Permits	\$ 73	\$ 33	\$ 56	\$ 35	\$ -
Retailer Licenses ⁽ⁱ⁾	\$ 896	\$ 7	\$ 1,035	\$ 885	\$ 3,505
Special Permits	\$ -	\$ 5	\$ 122	\$ 2	\$ -
Retail In-Room Service License Fees	\$ -	\$ -	\$ 4	\$ 11	\$ -
Total	\$ 969	\$ 78	\$ 1,241	\$ 947	\$ 3,505
Wine Dealers					
Wholesaler Licenses and Permits	\$ 47	\$ 36	\$ 44	\$ 35	\$ -
Retailer Licenses ⁽ⁱ⁾	\$ 442	\$ 11	\$ 441	\$ 179	\$ -
Special Permits	\$ -	\$ 2	\$ 103	\$ 15	\$ -
Special Order Shipping	\$ 27	\$ 37	\$ 37	\$ 40	\$ -
Total	\$ 516	\$ 86	\$ 625	\$ 269	\$ -
Business Licenses Fees Total	\$ 2,050	\$ 397	\$ 2,448	\$ 1,395	\$ 3,677

Note:

⁽ⁱ⁾ Retailer Licenses have been restated to include multiple licenses sold, now broken out into their respective alcohol types for ease of reference.

FY2013 numbers were grouped by larger category and should be compared by totals.

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

Compliance Division

The Compliance Division is responsible for ensuring taxpayer compliance with Georgia's tax laws. It is comprised of two units: the Audit Unit and the Collections Unit. The Division also oversees the Department's 11 regional offices located throughout the State of Georgia.

Audit Unit

Performs audits within and outside the state of Georgia. The types of tax audits include: Individual and Corporate Income, International Fuel Tax Agreement, International Registration Plan, Motor Fuel, Sales and Use, and Withholding. Additionally, the Audit Unit administers the Voluntary Disclosure Program.

Collection Unit

Continually examines taxpayer registrations, compliance with filing deadlines and collects delinquent accounts. The Unit is responsible for tax compliance for special events which often involve out-of-state-based or other businesses that are not registered in Georgia for the collection of Sales and Use Tax. Responsible for installment payment agreements, processing, offer in compromise applications, problem resolution, bankruptcy, and the Compliance Call Center. The Unit also oversees the four private collection agencies used by the Department.

Integrated Tax Solution

DOR uses GenTax® , a software product used by over 24 states, local tax authorities and several foreign tax administration entities, as its Integrated Tax Solution. With the implementation of GenTax® at DOR, dramatic improvements have been cited in data accessibility across divisions and there has been a reduction in lag time for resolving taxpayer problems. The Tax Compliance Division intends to use the system's connectivity to target taxpayers for non-compliance and ensure that refunds are not issued without reviewing taxpayer profiles across multiple tax types. The manufacturer of GenTax®, Fast Enterprises, has cited a cost savings impact of anywhere from \$10 million to \$50 million by states implementing GenTax®.

Collections: **\$ 399 million** collected on delinquent and deficient accounts

Table 28

Tax Compliance Division Expenditures and Benefits

	FY2010	FY2011	FY2012	FY2013
Auditor				
Cash Collection to Expenditure Ratio (X:\$1)	\$ 9.04	\$ 5.19	\$ 5.36	\$ 5.55
Assessments & Disallowances to Expenditure Ratio (X:\$1)	\$ 5.28	\$ 10.85	\$ 4.41	\$ 3.99
Revenue Agent				
Cash Collection to Expenditure Ratio (X:\$1)	\$ 6.76	\$ 5.63	\$ 6.47	\$ 5.80

Note: Financial benefits may be overstated because some portion of cash collections includes assessments made in the current year of prior fiscal years.

Source: Compliance Division, Georgia Department of Revenue

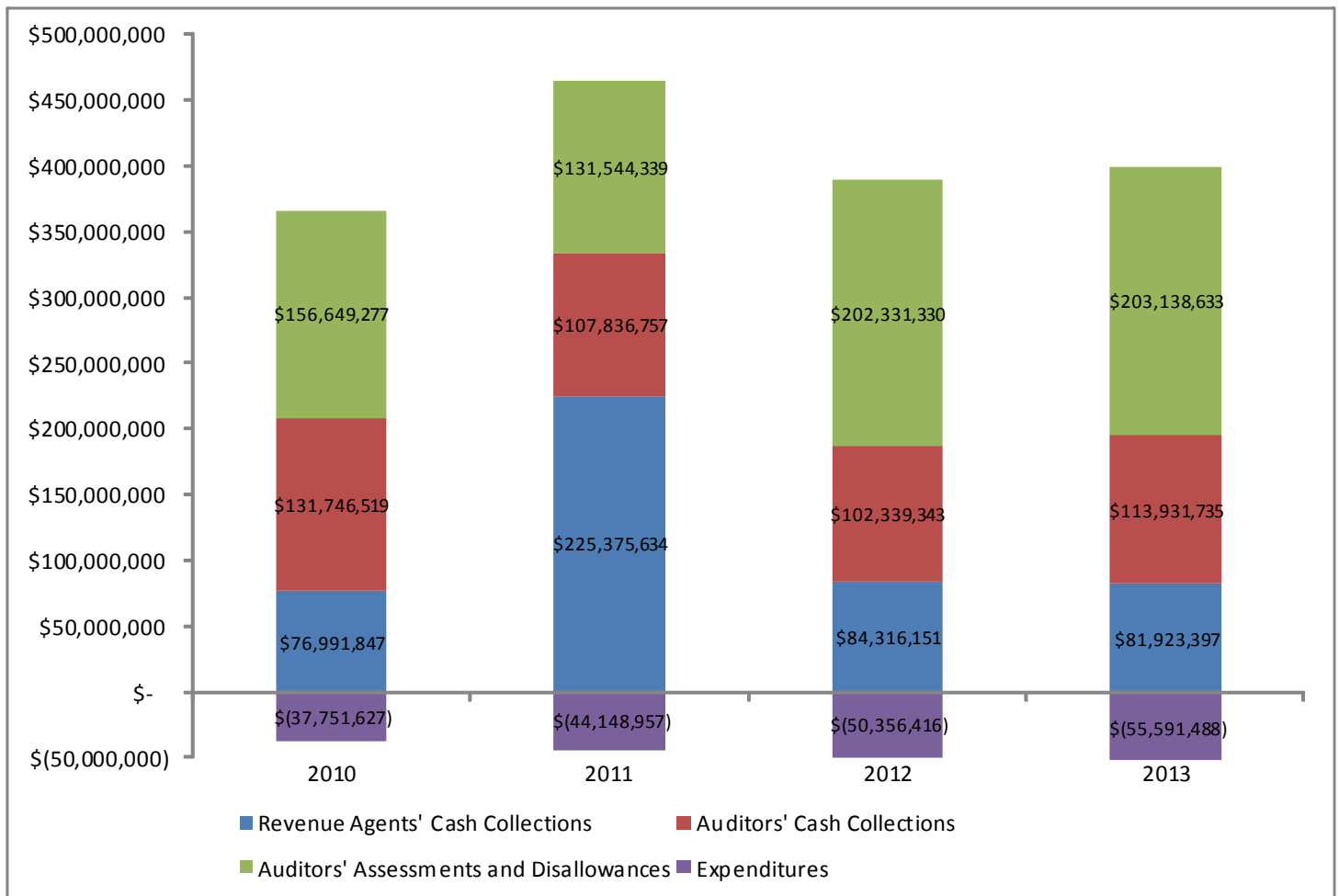


Table 29**Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution to Local Government (Millions)**

	FY2009		FY2010		FY2011		FY2012		FY2013	
Net State Collection	\$	5,342	\$	4,779	\$	5,098	\$	5,330	\$	5,324
Change from Prior Year (%)		-7.59%		-10.54%		6.68%		4.55%		-0.11%
Local Distributions	\$	4,360	\$	4,357	\$	4,408	\$	4,623	\$	4,633
Change from Prior Year (%)		-9.77%		-0.07%		1.17%		4.88%		0.22%
Total Sales Tax	\$	9,702	\$	9,136	\$	9,506	\$	9,953	\$	9,957
Change from Prior Year (%)		-8.58%		-5.83%		4.05%		4.70%		0.04%

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

Table 30**CY2013 Refund History by Month**

Month	Individual		Corporate		Sales Taxes	
	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds
January	\$ 30,770	12,503	\$ 17,443	833	\$ 17,846	167
February	\$ 571,677	974,357	\$ 32,026	738	\$ 6,384	186
March	\$ 526,674	755,486	\$ 13,322	1,057	\$ 15,627	603
April	\$ 547,336	620,939	\$ 5,943	831	\$ 5,751	175
May	\$ 163,388	187,054	\$ 967	198	\$ 563	115
June	\$ 85,766	113,990	\$ 13,005	1,647	\$ 11,856	601
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	\$ 24,210	18,381	\$ 28,427	665	\$ 5,951	289
Grand Total	\$ 2,237,922	2,852,487	\$ 167,763	10,611	\$ 109,879	3,686

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

Table 31**Net Revenue Collections by Georgia Department of Revenue (Unaudited and Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Fiscal Year Collections					
Total	\$ 15,619,041	\$ 14,198,824	\$ 15,310,413	\$ 16,052,536	\$ 17,003,992
Monthly Collections					
July	\$ 1,213,291	\$ 1,096,238	\$ 1,147,262	\$ 1,230,984	\$ 1,321,912
August	\$ 1,259,631	\$ 1,052,466	\$ 1,185,849	\$ 1,293,779	\$ 1,318,415
September	\$ 1,632,334	\$ 1,371,956	\$ 1,449,813	\$ 1,530,424	\$ 1,589,941
October	\$ 1,386,860	\$ 1,140,095	\$ 1,233,074	\$ 1,300,052	\$ 1,384,502
November	\$ 1,419,543	\$ 1,188,879	\$ 1,268,524	\$ 1,356,812	\$ 1,347,711
December	\$ 1,489,148	\$ 1,402,181	\$ 1,555,061	\$ 1,536,217	\$ 1,686,823
January	\$ 1,575,265	\$ 1,438,319	\$ 1,555,438	\$ 1,566,803	\$ 1,729,442
February	\$ 629,448	\$ 567,251	\$ 715,277	\$ 765,206	\$ 796,107
March	\$ 987,986	\$ 998,239	\$ 1,105,278	\$ 1,160,222	\$ 1,172,846
April	\$ 1,399,047	\$ 1,340,542	\$ 1,375,573	\$ 1,527,561	\$ 1,728,750
May	\$ 1,262,138	\$ 1,186,660	\$ 1,215,773	\$ 1,241,816	\$ 1,348,139
June	\$ 1,364,350	\$ 1,415,998	\$ 1,503,491	\$ 1,542,660	\$ 1,579,404

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

Table 32**Actual Department of Revenue Spending by Funding Source (Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Other Funds	\$ 18,033	\$ 17,940	\$ 28,868	\$ 32,283	\$ 29,012
Collection Fees	\$ 10,299	\$ 11,226	\$ 8,648	\$ 16,809	\$ 20,840
Modernization	\$ -	\$ -	\$ -	\$ -	\$ -
State Funds	\$ 114,448	\$ 96,227	\$ 77,859	\$ 133,623	\$ 138,528

Source: Budget Unit, Finance Department, Georgia Department of Revenue - Expenditure Summary

Table 33.1**Changes in Major State Tax Revenues (Millions) - Collections**

	FY2009	FY2010	FY2011	FY2012	FY2013
Net Revenue Collections	\$ 15,619	\$ 14,199	\$ 15,310	\$ 16,052	\$ 17,004
General Sales and Use Tax	\$ 5,343	\$ 4,779	\$ 5,098	\$ 5,330	\$ 5,324
Motor Fuel Tax	\$ 438	\$ 443	\$ 441	\$ 432	\$ 428
Prepaid Motor Fuel Sales Tax	\$ 423	\$ 385	\$ 480	\$ 573	\$ 547
Individual Income Tax	\$ 7,801	\$ 7,022	\$ 7,659	\$ 8,143	\$ 8,754
Corporate Tax	\$ 695	\$ 685	\$ 671	\$ 590	\$ 797
Liquor, Beer, and Wine Tax	\$ 167	\$ 168	\$ 159	\$ 174	\$ 175
Cigar and Cigarette Tax	\$ 230	\$ 227	\$ 229	\$ 227	\$ 211
Motor Vehicle Fees	\$ 287	\$ 285	\$ 295	\$ 308	\$ 453
Other Revenues	\$ 235	\$ 205	\$ 278	\$ 276	\$ 315

Table 33.2**Changes in Major State Tax Revenues - Percentage Changes**

	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13
Net Revenue Collections	-10.54%	-9.09%	7.82%	4.85%	5.9%
General Sales and Use Tax	-7.58%	-10.56%	6.68%	4.55%	-0.1%
Motor Fuel Tax	-7.40%	1.14%	-0.45%	-2.15%	-0.8%
Prepaid Motor Fuel Sales Tax	-21.38%	-8.98%	24.68%	19.38%	-4.5%
Individual Income Tax	-12.24%	-9.99%	9.07%	6.32%	7.5%
Corporate Tax	-26.30%	-1.44%	-2.04%	-12.07%	35.1%
Liquor, Beer, and Wine Tax	1.21%	0.60%	-5.36%	9.12%	0.9%
Cigar and Cigarette Tax	-4.17%	-1.30%	0.88%	-0.66%	-7.0%
Motor Vehicle Fees ⁽ⁱ⁾	-3.04%	-0.70%	3.51%	4.23%	47.1%
Other Revenues	74.07%	-12.77%	35.61%	-0.72%	14.1%

Note: The above figures were extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.

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

Table 34**Revenue Collections (Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Corporate Tax					
Corporate Net Worth Tax ⁽ⁱ⁾⁽ⁱⁱ⁾	\$ 30,944	\$ 41,725	\$ 31,003	\$ 30,174	\$ 46,304
Corporate Tax Assessments	\$ -	\$ -	\$ -	\$ 9	\$ 729
Corporate Income Tax	\$ 881,267	\$ 827,680	\$ 857,668	\$ 856,468	\$ 918,980
Corporate Income Tax Re-funds ⁽ⁱⁱⁱ⁾	\$ (234,219)	\$ (199,198)	\$ (244,431)	\$ (323,008)	\$ (187,385)
Financial Institution Business Occupation Tax ^(iv)	\$ 16,722	\$ 14,556	\$ 26,932	\$ 26,272	\$ 18,627
Total Corporate Tax	\$ 694,714	\$ 684,763	\$ 671,172	\$ 589,915	\$ 797,255
Individual Tax					
Individual Tax Returns	\$ 521,716	\$ 472,418	\$ 467,608	\$ 571,033	\$ 775,393
Individual Income Tax Assessments	\$ 145,918	\$ 156,681	\$ 137,621	\$ 142,750	\$ 195,429
Individual Estimated Payments	\$ 996,155	\$ 723,542	\$ 807,712	\$ 730,999	\$ 702,729
Individual Withholding	\$ 8,132,199	\$ 8,014,530	\$ 8,335,632	\$ 8,640,857	\$ 8,994,944
Non-Resident Composite Income Tax	\$ 71,454	\$ 99,153	\$ 142,610	\$ 146,742	\$ 176,864
Estimate Non-Resident Composite Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Individual Income Tax Re-funds ^(v)	\$ (2,081,539)	\$ (2,449,123)	\$ (2,242,299)	\$ (2,098,295)	\$ (2,158,476)
Fiduciary	\$ 15,282	\$ 4,654	\$ 10,069	\$ 8,606	\$ 66,829
Total Individual Tax	\$ 7,801,185	\$ 7,021,855	\$ 7,658,953	\$ 8,142,692	\$ 8,753,712

Note:

⁽ⁱ⁾ Georgia Department of Revenue collects Corporate Net Worth Tax in conjunction with Corporate Returns and Estimated Corporate payments on a daily basis. This is done with the intention to ease the burden on taxpayers and the Georgia Department of Revenue Processing Center.

⁽ⁱⁱ⁾ At the time of this report, most of the returns have been processed. A projection is made to determine the net worth for all returns based on prior year returns. This projection is based on returns filed in the fiscal year and not on actual collections. Beginning with FY2011, the Integrated Tax System specifically accounts for net worth based on actual collections.

⁽ⁱⁱⁱ⁾ Corporate Income Tax Refunds are net total that include voided corporate refunds.

^(iv) The Integrated Tax System, implemented in FY2011, greatly improved the tracking of this tax.

^(v) Individual Income Tax Refunds are net total that include voided individual refunds.

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

Table 34 Continued**Revenue Collections (Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Other Taxes					
Estate Tax ^(vi)	\$ 83	\$ -	\$ -	\$ 28	\$ (15,352)
Property Tax	\$ 82,764	\$ 85,744	\$ 76,286	\$ 67,417	\$ 53,492
Sales and Use Taxes - Gross	\$ 9,752,210	\$ 9,198,072	\$ 9,618,527	\$ 10,080,239	\$ 10,051,131
Local Distributions	\$ (4,359,855)	\$ (4,356,688)	\$ 4,407,612)	\$ (4,622,932)	\$ (4,633,195)
Sales Tax Refunds/ Adjustments	\$ (49,786)	\$ (62,572)	\$ (112,777)	\$ (126,960)	\$ (93,855)
Prepaid Motor Fuel Tax	\$ 422,827	\$ 385,241	\$ 479,881	\$ 573,047	\$ 547,172
Motor Fuel Excise Tax	\$ 438,329	\$ 443,386	\$ 441,189	\$ 431,564	\$ 428,278
Malt Beverage Excise Tax	\$ 87,814	\$ 85,175	\$ 83,205	\$ 84,846	\$ 85,545
Liquor Excise Tax	\$ 49,467	\$ 50,561	\$ 50,245	\$ 53,665	\$ 53,646
Wine Excise Tax	\$ 29,338	\$ 32,065	\$ 31,879	\$ 35,124	\$ 35,827
Tobacco Taxes	\$ 229,673	\$ 226,810	\$ 222,161	\$ 227,123	\$ 211,448
Motor Vehicle - Tag, Title, Fees	\$ 287,528	\$ 285,237	\$ 295,338	\$ 308,171	\$ 453,351
Total Other Taxes	\$ 6,970,392	\$ 6,373,031	\$ 6,778,322	\$ 7,111,332	\$ 7,177,488
Business License Fees					
Malt Beverage Licenses	\$ 550	\$ 518	\$ 561	\$ 129	\$ 10
Liquor Licenses	\$ 969	\$ 905	\$ 1,242	\$ 885	\$ 3,505
Wine Licenses	\$ 516	\$ 479	\$ 625	\$ 179	\$ 12
Tobacco Licenses	\$ 15	\$ 18	\$ 21	\$ 20	\$ 172
Coin Operated Amusement Machines	\$ 1,926	\$ 1,974	\$ 12,855	\$ 9,417	\$ 3,001
Total Business License Fees	\$ 3,976	\$ 3,894	\$ 15,304	\$ 10,630	\$ 6,700

Note: ^(vi) Estate Tax beginning in FY2010 was not separately accounted for due to materiality.

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

Table 34 Continued**Revenue Collections (Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Earnings - General Government					
Real Estate Transfer Tax Collection Costs	\$ 267	\$ 201	\$ 200	\$ 219	\$ 209
Out of State Contractors	\$ 2	\$ -	\$ 2	\$ 2	\$ 3
Liquor Pre-License Investigation Fees	\$ 104	\$ 86	\$ 74	\$ 68	\$ 110
Public Service Commission Fees	\$ 1,050	\$ 1,052	\$ 1,056	\$ 1,048	\$ -
Total Earnings - General Government	\$ 1,423	\$ 1,339	\$ 1,332	\$ 1,337	\$ 322
Other Fees					
Fines and Penalties - Motor Carrier Citations	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and Penalties - Tobacco Citations	\$ 577	\$ 407	\$ 234	\$ 2	\$ -
Fines and Penalties - Alcohol Citations	\$ 62	\$ 14	\$ 233	\$ 74	\$ 2,138
Forfeitures - Alcohol and Tobacco	\$ -	\$ -	\$ 636	\$ -	\$ -
Unclaimed Property	\$ 86,150	\$ 91,430	\$ 84,033	\$ 88,221	\$ 129,696
Motor Vehicle Licenses and Permits	\$ 337	\$ 628	\$ 2,099	\$ 4,096	\$ 221
Penalties and Interest - Property Tax	\$ 341	\$ 485	\$ 538	\$ 465	\$ -
Penalties and Interest - FiFa	\$ 16,190	\$ 11,406	\$ 15,154	\$ 5,153	\$ (3,350)
Penalties & Interest - Individual Income Tax	N/A	N/A	\$ 73,378	\$ 68,773	\$ 77,081

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

Table 34 Continued

Revenue Collections (Thousands)

	FY2009	FY2010	FY2011	FY2012	FY2013
Other Fees Continued					
Penalties & Interest - Sales & Use Tax	N/A	N/A	\$ 47,832	\$ 53,318	\$ 45,086
Penalties & Interest - Corporate Income Tax	N/A	N/A	\$ 7,883	\$ 6,891	\$ 10,465
Penalties and Interest - Motor Fuel	\$ 329	\$ 328	\$ 92	\$ 683	\$ 3,022
Penalties and Interest - Alcoholic Beverages	\$ 27	\$ 41	\$ 53	\$ 30	\$ 32
Penalties and Interest - Cigarette	\$ -	\$ -	\$ 35	\$ 74	\$ 76
Delinquent Tax Collections Fees	\$ (9,135)	\$ (12,343)	\$ (11,974)	\$ (16,965)	\$ (21,909)
Unallocated Tax	\$ 51,465	\$ 10,820	\$ (33,647)	\$ (16,622)	\$ 29,109
Unallocated Fees	\$ 1,008	\$ 659	\$ 1,673	\$ 2,436	\$ 8
Other	\$ -	\$ 10,069	\$ (2,921)	\$ -	\$ (3,160)
Total Other Fees	\$ 43,694	\$ 9,574	\$ 9,026	\$ 29,845	\$ 62,729
Total Taxes					
Corporate Tax	\$ 694,714	\$ 684,763	\$ 671,172	\$ 589,915	\$ 797,255
Individual Tax	\$ 7,801,185	\$ 7,021,855	\$ 7,658,953	\$ 8,142,692	\$ 8,753,712
Other Taxes	\$ 6,970,392	\$ 6,373,031	\$ 6,778,322	\$ 7,111,332	\$ 7,177,488
Total Taxes	\$ 15,466,291	\$ 14,079,649	\$ 15,108,447	\$ 15,843,939	\$ 16,728,455

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

Table 34 Continued**Revenue Collections (Thousands)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Total Funds and Other Fees					
Business License Fees	\$ 3,976	\$ 3,894	\$ 15,304	\$ 10,630	\$ 6,700
Earnings - General Government	\$ 1,423	\$ 1,339	\$ 1,332	\$ 1,337	\$ 322
Other Fees	\$ 147,351	\$ 113,944	\$ 185,331	\$ 196,629	\$ 268,515
Total Funds and Other Fees	\$ 152,750	\$ 119,177	\$ 201,967	\$ 208,596	\$ 275,537
Total Revenue Collections					
Total Revenue Collections	\$ 15,619,041	\$ 14,198,826	\$ 15,310,414	\$ 16,052,535	\$ 17,003,992

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

Table 35**Trends in Georgia's State Tax Revenues by Major Sources (Unaudited and Millions)**

	FY2009	FY2010	FY2011	FY2012	FY2013
Department of Revenue	\$ 15,619	\$ 14,199	\$ 15,310	\$ 16,053	\$ 17,004
Other Agencies	\$ 314	\$ 274	\$ 361	\$ 309	\$ 329
Grand Total	\$ 15,933	\$ 14,473	\$ 15,671	\$ 16,362	\$ 17,333
General Sales and Use	\$ 5,343	\$ 4,779	\$ 5,098	\$ 5,330	\$ 5,324
Selective Sales Taxes ⁽ⁱ⁾	\$ 835	\$ 838	\$ 829	\$ 832	\$ 815
Individual Income Taxes	\$ 7,801	\$ 7,022	\$ 7,659	\$ 8,143	\$ 8,754
Other Taxes or Fees	\$ 1,640	\$ 1,560	\$ 1,724	\$ 1,748	\$ 2,111
Contribution of Department of Revenue to Total State Revenue	98.0%	98.1%	97.7%	98.1%	98.1%
Contribution of Other Agencies Total State Revenue	2.0%	1.9%	2.3%	1.9%	1.9%

Note: The figures above have been restated.

⁽ⁱ⁾ Selective Sales Taxes are made up of Motor Fuel Excise, Tobacco Excise and Alcoholic Beverage Taxes.

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.

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://etax.dor.ga.gov>.

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.

Taxpayer Bill of Rights (Continued)

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://etax.dor.ga.gov>.

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://etax.dor.ga.gov> 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 A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

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

- 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.

Taxpayer Bill of Rights (Continued)

DISPUTING A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

- ***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.

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