



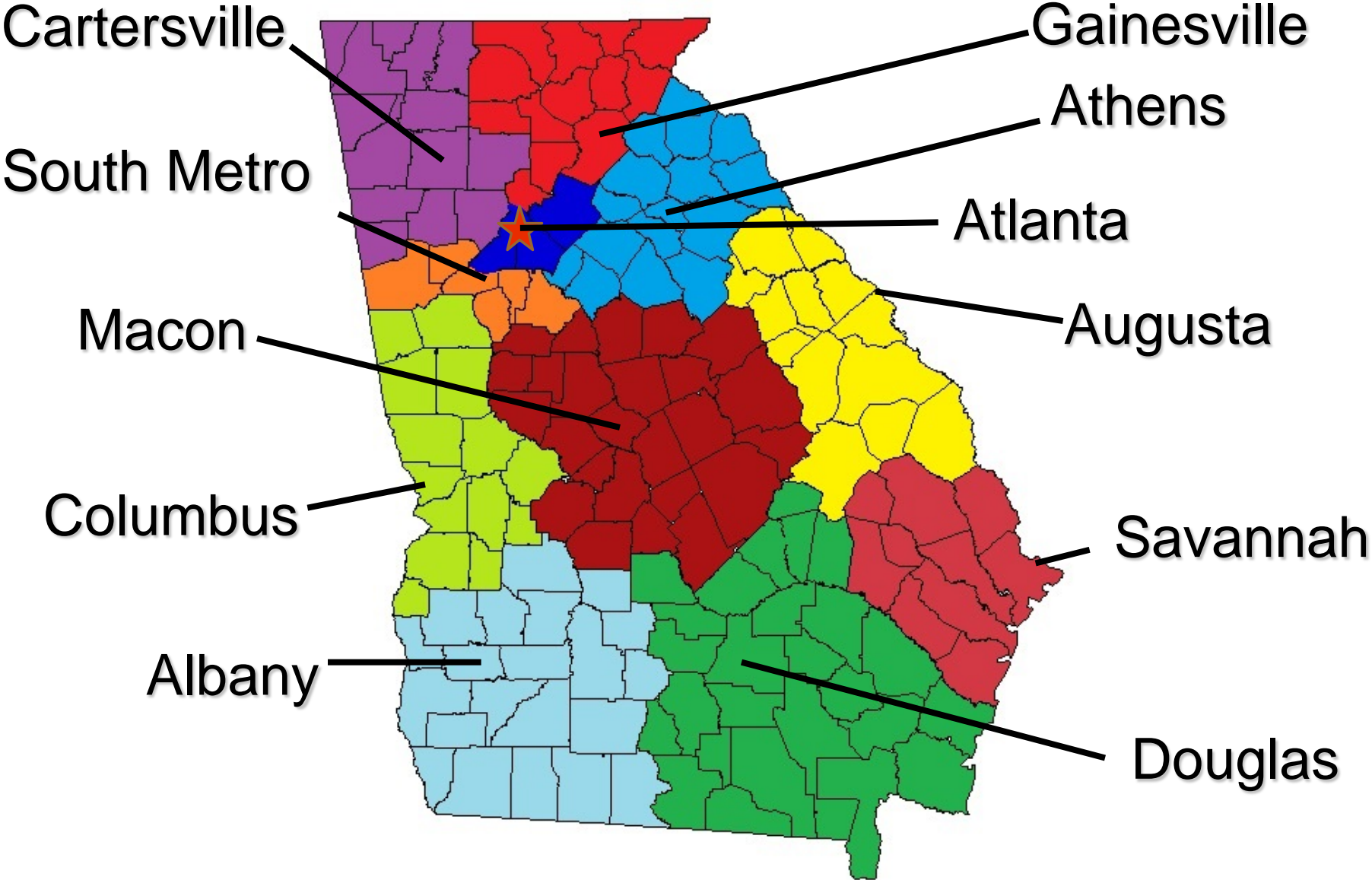
# Georgia Department of Revenue

## **Lynne Riley** **Revenue Commissioner**



**FASTER. FRIENDLIER. EASIER.**

# 11 Regional Offices





# Georgia Department of Revenue

## DOR Responsibilities

**Tax Administration**

**Over 4.5 million taxpayers**

**Alcohol & Tobacco**

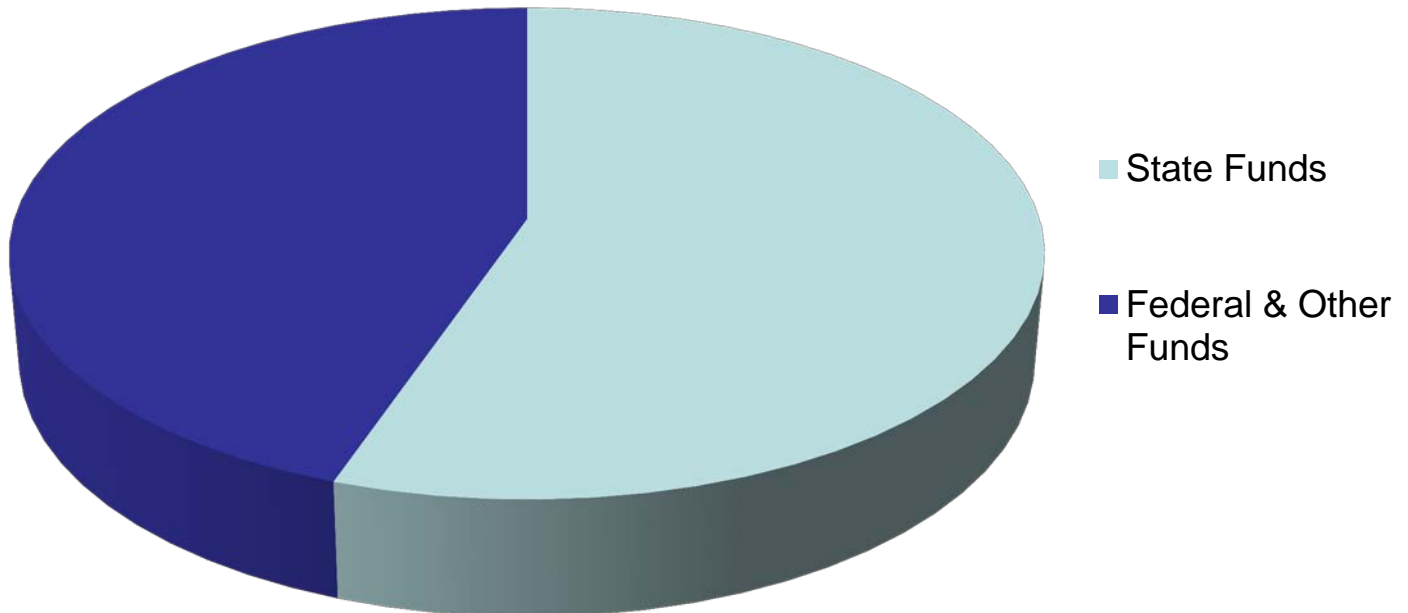
**Over 20,000 licensees**

**Motor Vehicle Tag & Title - 9+ million registrations**



# Georgia Department of Revenue

**State of Georgia  
Fiscal Year 2018 Budget  
Total = \$45.2 Billion**





# Georgia Department of Revenue

## Comparative Revenue Collections (Millions)

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 (budget)
Individual Income Tax	\$8,966	\$9,678	\$10,440	\$10,977	\$11,455
State Sales & Use Tax	\$5,170	\$5,441	\$5,477	\$5,730	\$5,848
Motor Fuel Tax	\$1,016	\$1,021	\$1,655	\$1,741	\$1,784
Corporate Income Tax	\$945	\$1,000	\$981	\$971	\$1,043
Other Revenues	\$1,786	\$1,888	\$2,262	\$2,326	\$2,009
<b>Total Revenues</b>	<b><u>\$17,883</u></b>	<b><u>\$19,028</u></b>	<b><u>\$20,815</u></b>	<b><u>\$21,745</u></b>	<b><u>\$22,139</u></b>



## Taxpayer Services Division

- Administers Income, Sales and Use, and Motor Fuel Tax laws
- Performs Tax Return Processing Functions
- Maintains Taxpayer Accounts Receivables and Payables Information



# Georgia Department of Revenue

## Audit and Compliance Division

Tax specialists who audit tax accounts and oversee the collection actions of:

- Income Taxes
- Sales Taxes
- Motor Fuel Taxes
- Alcohol Taxes



## Georgia Department of Revenue

# The Georgia Tax Center

<https://gtc.dor.ga.gov>

- A secure website that allows taxpayers to file returns and pay taxes electronically.
- Taxpayers may register to be notified when their individual income tax return has been received to defend against fraud filings or identity theft.
- Electronic filing reduces errors, processing time and costs to the Department.

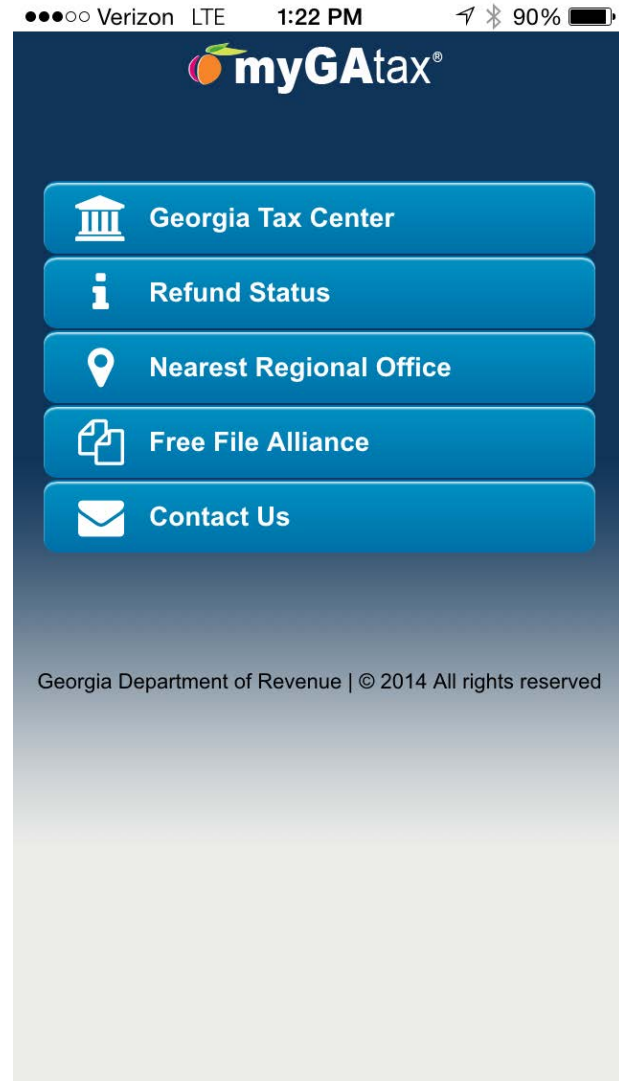




# Georgia Department of Revenue

## myGAtax App

- Taxpayers can now access GTC along with other useful services from their smart phone.





# Georgia Department of Revenue

## Legal Affairs and Tax Policy Division

- Prepare agency tax rules and regulations
- Perform research and analysis of legislation
- Hold taxpayer conferences
- Issue policy statements and information bulletins
- Hold administrative and public hearings
- Prepare cases for Courts & Georgia Tax Tribunal



# Georgia Department of Revenue

## Alcohol and Tobacco Division

Administers Georgia laws and regulations for compliance in the areas of:

- Alcoholic beverages
- Motor fuel tax
- Tobacco products
- Motor carriers

*Also provides assistance to federal, state and local governments and their law enforcement agencies*



# Georgia Department of Revenue

## Local Government Services

Oversight of County Tax Departments

Public Utilities Administration

Local Sales Tax Administration

Unclaimed Property Program

Search Function at DOR website

Website: <https://etax.dor.ga.gov/unclaimedproperty>

Toll Free:(855) 329-9863



# Georgia Department of Revenue

## Motor Vehicles Division

STATE OF GEORGIA Certificate of Title STATE OF GEORGIA  
THIS TITLE MUST BE TRANSFERRED IMMEDIATELY UPON CHANGE OF VEHICLE OWNERSHIP

MANUFACTURER'S NO.	MODEL	TYPE OF BODY	MODEL	YR.	DATE ISSUED
FORD	PICKUP	REGULAR		5	08-18-98

DATE VEHICLE PUR. 12-29-92 FUEL GASOLINE USED 053762 VIN 426156001 MS COLOR 2579870R  
REGISTRATION NO. 2579870R

OWNER: LILBURN, GA 30247

MAIL TO: LILBURN, GA 30247

Titles

Registrations

License Plates

Insurance Compliance





## Georgia Department of Revenue

# Office of Special Investigations

- Internal Affairs of the Department
- Physical security at all facilities
- Prevention efforts and investigation of acts committed against the State of Georgia and taxpayers in all tax types, odometer tampering, etc.
- Criminal Investigations



# Georgia Department of Revenue

## Important Income Tax Filing Information

- Employers must remit W-2 data to DOR by Jan. 31<sup>st</sup>
- Individual income tax return processing will begin February 1<sup>st</sup>.
- Taxpayers should allow 90 days to receive their refund before contacting DOR.
- First time Georgia filers will receive refunds in paper check form mailed to address provided on return.
- Taxpayers encouraged to register at GA Tax Center
- Taxpayers encouraged to adjust payroll withholdings



# Georgia Department of Revenue

## Legislation Adopted in 2017

HB 155 – Georgia Musical Investment Act

HB 237 – Public Education Innovation Fund Foundation

HB 337 – State Tax Execution Modernization Act

HB 340 – TAVT Calculation Changes for Leased Vehicles

HB 412 – Electronic Filing for Motor Vehicle Titling

SB 85 – Breweries & Distilleries: Direct Retail Sales to Consumers

SB 180 – Rural Hospital Organizations Contribution Tax Credit





# Georgia Department of Revenue

## Priority Projects

- Enhanced Fraud Prevention Initiatives
- State Tax Execution Electronic Registry
- DRIVES (Driver Record and Integrated Vehicle Enterprise System) Project: modernizing MVD and DDS technology.
  - Multi-year project in partnership with the Georgia Department of Driver Services.
  - Systems interface with county tag offices





# Georgia Department of Revenue

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