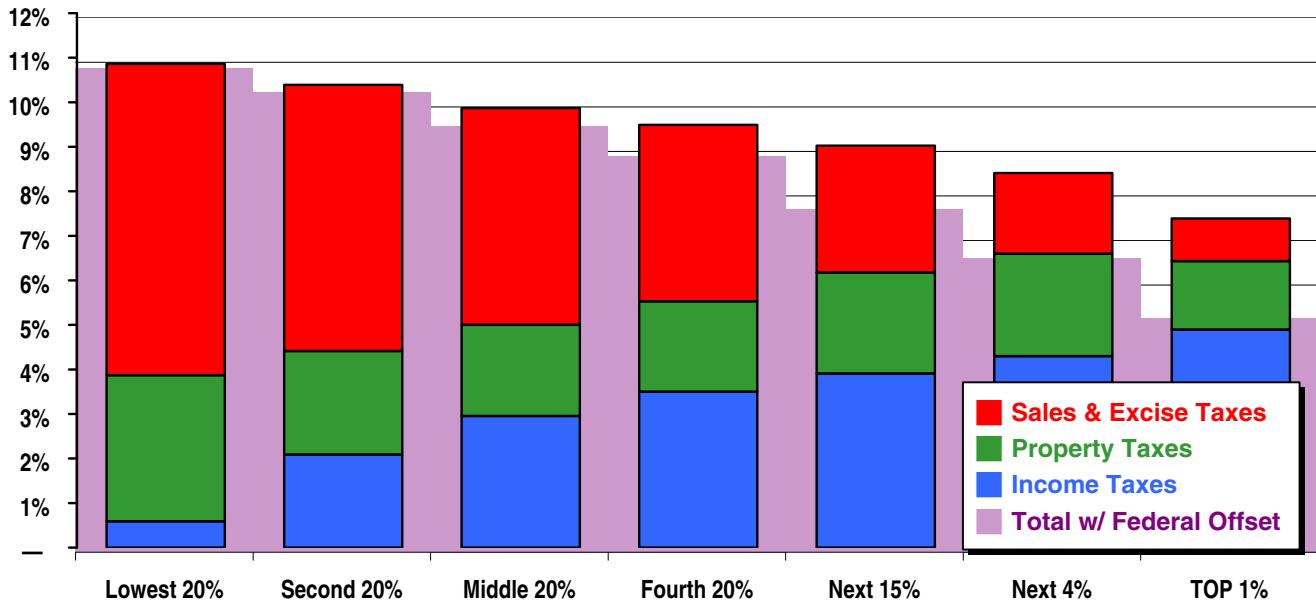


# Georgia

## State & Local Taxes in 2002

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$15,000	\$15,000 – \$26,000	\$26,000 – \$41,000	\$41,000 – \$69,000	\$69,000 – \$142,000	\$142,000 – \$281,000	\$281,000 or more
Average Income in Group	\$9,100	\$19,600	\$32,500	\$53,200	\$93,000	\$191,800	\$995,100
<b>Sales &amp; Excise Taxes</b>	<b>7.0%</b>	<b>6.0%</b>	<b>4.9%</b>	<b>4.0%</b>	<b>2.9%</b>	<b>1.8%</b>	<b>1.0%</b>
General Sales—Individuals	3.5%	3.1%	2.6%	2.2%	1.6%	1.1%	0.6%
Other Sales & Excise—Ind.	0.8%	0.6%	0.5%	0.4%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.7%	2.2%	1.7%	1.4%	1.0%	0.6%	0.4%
<b>Property Taxes</b>	<b>3.3%</b>	<b>2.3%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.3%</b>	<b>2.3%</b>	<b>1.5%</b>
Property Taxes on Families	3.2%	2.3%	2.0%	1.9%	2.1%	2.0%	0.9%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.3%	0.7%
<b>Income Taxes</b>	<b>0.6%</b>	<b>2.1%</b>	<b>3.0%</b>	<b>3.5%</b>	<b>3.9%</b>	<b>4.3%</b>	<b>4.9%</b>
Personal Income Tax	0.6%	2.1%	2.9%	3.5%	3.9%	4.2%	4.7%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>TOTAL TAXES</b>	<b>10.9%</b>	<b>10.4%</b>	<b>9.9%</b>	<b>9.5%</b>	<b>9.0%</b>	<b>8.4%</b>	<b>7.4%</b>
Federal Deduction Offset	-0.0%	-0.1%	-0.3%	-0.6%	-1.3%	-1.8%	-2.1%
<b>TOTAL AFTER OFFSET</b>	<b>10.9%</b>	<b>10.3%</b>	<b>9.6%</b>	<b>8.9%</b>	<b>7.7%</b>	<b>6.6%</b>	<b>5.3%</b>

Note: Table shows 2002 tax law at 2000 income levels.

# Georgia Details

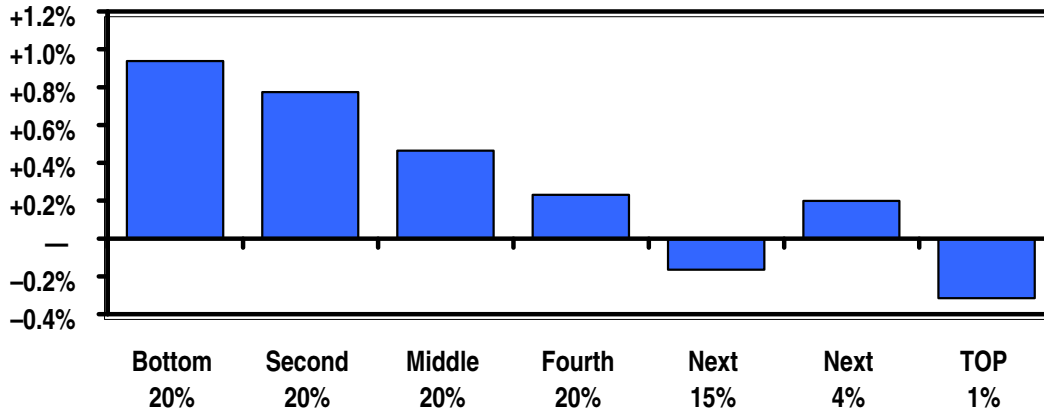
## Progressive Features

- ✓ No sales tax on food
- ✓ Refundable low
- ✓ Homestead exemption

## Regressive Features

- ✗ Virtually
- ✗ Deduction

Changes in Tax as Share of Income, 1989 - 2002

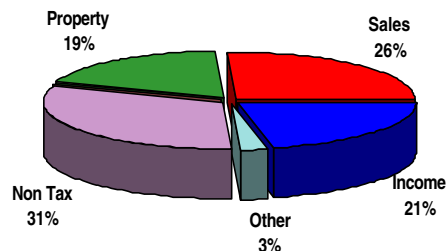


	Bottom 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
<b>Sales &amp; Excise</b>	-0.1%	+0.0%	+0.0%	+0.0%	+0.0%	+0.0%	+0.1%
<b>Property</b>	+1.0%	+0.6%	+0.4%	+0.2%	-0.1%	-0.0%	-0.1%
<b>Income</b>	-0.0%	+0.2%	+0.2%	+0.2%	+0.2%	+0.4%	+0.4%
<b>Federal Offset</b>	+0.0%	-0.0%	-0.2%	-0.2%	-0.2%	-0.2%	-0.6%
<b>Overall Change</b>	+0.9%	+0.8%	+0.5%	+0.2%	-0.2%	+0.2%	-0.3%

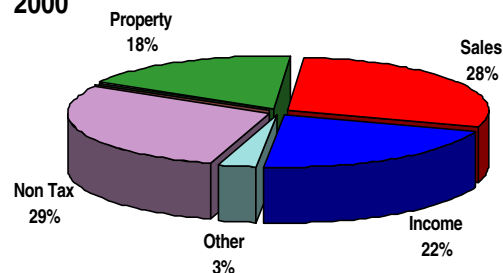
Georgia joined other states in eliminating the regressive tax on groceries. Combined with a new low income credit and increased personal exemptions, taxes were lowered for all Georgians, and particularly for those in the bottom portion of the income spectrum. Inflationary pressures on the unindexed brackets have meant an implicit tax hike (offset for the bottom 20% by the low income credit).

## Composition of Revenues

1989



2000



Source: Government Finances, US Department of Census