

**TABLE 14. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES
AND LIQUOR SURCHARGE TAX**
[§ 105 ARTICLE 2C.; § 18B.]

| Fiscal year | Beer Excise Tax | | | Beer license collections [\$] | Spirituos liquor excise tax collections [\$] | Spirituos liquor excise tax rate [%] | Other license collections [\$] | Liquor surcharge tax collections [\$] | |
|---------------|-------------------------------------|--|------------------------|--|---|--|---|---|-----------------------------------|
| | Total net collections [\$] | Beer excise tax rate [¢ per gallon] | State share [\$] | | | | | | Local share reserve [\$] |
| 1998-99..... | 82,384,631 | 53.177 | 62,945,186 | 19,439,445 | 402,450 | 82,324,244 | 28 | 54 | 7,820,536 |
| 1999-00..... | 85,415,039 | " | 65,497,224 | 19,917,815 | 8,177 | 88,220,230 | " | - | 8,213,887 |
| 2000-01..... | 86,281,560 | " | 65,813,619 | 20,467,941 | 1,046 | 94,275,888 | " | - | 8,382,531 |
| 2001-02..... | 88,631,573 | " | 67,694,389 | 20,937,184 | 2,234 | 93,205,147 | 25 | - | 9,202,685 |
| 2002-03..... | 88,496,593 | " | 67,372,805 | 21,123,787 | 799 | 89,463,937 | " | - | 9,189,704 |
| 2003-04..... | 93,474,008 | " | 71,800,456 | 21,673,552 | - | 95,129,952 | " | - | 10,114,003 |
| 2004-05..... | 93,218,652 | " | 70,744,261 | 22,474,391 | - | 102,143,159 | " | - | 11,193,190 |
| 2005-06..... | 96,152,889 | " | 73,587,100 | 22,565,789 | - | 108,997,192 | " | - | 12,255,203 |
| 2006-07..... | 98,740,195 | " | 75,614,138 | 23,126,057 | - | 118,497,662 | " | - | 13,117,126 |
| 2007-08..... | 101,250,933 | " | 77,290,087 | 23,960,846 | - | 128,377,545 | " | - | 13,763,716 |
| 2008-09..... | 100,332,391 | " | 76,489,902 | 23,842,489 | - | 134,215,336 | " | - | 12,208,203 |
| 2009-10..... | 110,514,793 | 61.71 | 102,838,759 | 7,676,034 | - | 151,024,406 | 30 | - | 12,130,887 |
| 2010-11..... | 114,551,504 | " | 90,976,910 | 23,574,594 | - | 160,259,549 | " | - | 12,263,304 |
| 2011-12+..... | 115,472,726 | " | 90,153,678 | 25,319,048 | - | 169,704,562 | " | - | 13,417,967 |
| 2012-13..... | 115,698,892 | " | 94,470,705 | 21,228,187 | - | 177,418,778 | " | - | 14,141,584 |

Detail may not add to totals due to rounding. Net collection amounts of beer excise tax are after deduction of refunds and before deductions of local share reserves.

+Revised to reflect collections reclassification.

State license taxes were repealed effective **May 1, 1999**. Collections after this date are delayed payments.

Legislative changes affecting local share allocation and liquor and beer excise tax rates:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

The 1993 General Assembly rewrote § 105-113.82 converting the annual *appropriation* of a portion of the net excise taxes collected on the sale of beer during the preceding 12-month period ending September 30 of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective **July 1, 1995**.

SL 2009-451, s.27A.4(a), effective **September 1, 2009**, and applicable to liquor sold and to malt beverages first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentage of the beer excise tax net proceeds.

The liquor excise tax rate that is levied on liquor sold in ABC stores increased from 25% to 30%.

The beer excise tax rate increased from 53.177¢ to 61.71¢ per gallon and the local government distributable share percentage was reduced from 23.75% to 20.47% (7.24% applies for beer excise taxes collected during the 12-month collection period ending March 31, 2010).

Alcoholic beverage discount:

Effective for reporting periods beginning on or after **August 1, 2004**, § 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after **August 1, 2003**.]

