

TABLE 10. NET ALCOHOLIC BEVERAGE TAX COLLECTIONS BY TYPE
[G.S. 105 ARTICLE 2C.]

Type of Tax	Fiscal Year									
	1988-1989		1989-1990		1990-1991		1991-1992		1992-1993	
	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total
License Tax:*										
Beer.....	338,400	0.2%	348,253	0.2%	337,878	0.2%	1,369,492	0.9%	1,613,603	1.0%
Wine.....	436,362	0.3%	448,822	0.3%	447,339	0.3%	1,270,889	0.8%	1,471,315	0.9%
Other [spirituous liquor, fuel, railroad]...	280	0.0%	416	0.0%	710	0.0%	641	0.0%	1,128	0.0%
Total License.....	775,042	0.5%	797,491	0.5%	785,927	0.5%	2,641,022	1.7%	3,086,046	1.9%
Excise Tax:										
Beer Excise.....	65,658,321	44.4%	68,147,670	45.0%	69,244,265	45.0%	69,632,297	44.0%	70,817,204	44.5%
Fortified Wine Excise.....	2,455,983	1.7%	2,551,505	1.7%	2,465,687	1.6%	2,283,027	1.4%	2,090,872	1.3%
Unfortified Wine Excise.....	6,593,092	4.5%	6,375,862	4.2%	6,260,218	4.1%	5,739,541	3.6%	5,462,170	3.4%
Liquor Excise.....	69,417,276	47.0%	70,557,016	46.6%	72,072,171	46.9%	72,735,145	46.0%	72,134,448	45.3%
Liquor Surcharge.....	2,950,014	2.0%	3,014,709	2.0%	2,992,684	1.9%	5,124,896	3.2%	5,632,547	3.5%
Total Excise.....	147,074,686	99.5%	150,646,762	99.5%	153,035,025	99.5%	155,514,906	98.3%	156,137,241	98.1%
Total Alcoholic Beverage Tax Collections.....	147,849,728	100.0%	151,444,253	100.0%	153,820,952	100.0%	158,155,928	100.0%	159,223,287	100.0%
Less:										
Local distribution allocations.....	20,163,896	13.6%	5,683,612	3.8%	see note	-----	see note	-----	see note	-----
Intergovernmental transfers:										
Transfer to Department of Agriculture.....	71,164	0.0%	70,026	0.0%	67,613	0.0%	80,107	0.1%	80,825	0.1%
Transfer to special reserve fund.....	-----		-----		-----		-----		-----	
Net Alcoholic Beverage Tax Collections.....	127,614,668	86.3%	145,690,616	96.2%	153,753,340	100.0%	158,075,821	99.9%	159,142,462	99.9%

Type of Tax	Fiscal Year									
	1993-1994		1994-1995		1995-1996		1996-1997		1997-1998	
	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total
License Tax:*										
Beer.....	1,667,639	1.0%	1,620,817	1.0%	1,640,748	1.0%	1,616,633	0.9%	1,664,527	0.9%
Wine.....	1,526,014	0.9%	1,478,013	0.9%	1,523,813	0.9%	1,504,391	0.9%	1,553,568	0.9%
Other [spirituous liquor, fuel, railroad]...	776	0.0%	730	0.0%	635	0.0%	495	0.0%	560	0.0%
Total License.....	3,194,429	2.0%	3,099,560	1.9%	3,165,196	1.9%	3,121,519	1.8%	3,218,655	1.8%
Excise Tax:										
Beer Excise.....	73,692,743	45.7%	74,760,038	45.8%	76,139,438	45.3%	77,939,400	44.9%	79,153,608	44.6%
Fortified Wine Excise.....	1,894,108	1.2%	1,879,918	1.2%	1,892,250	1.1%	1,684,012	1.0%	1,560,452	0.9%
Unfortified Wine Excise.....	5,692,364	3.5%	6,050,087	3.7%	6,808,590	4.1%	7,292,528	4.2%	7,404,304	4.2%
Liquor Excise.....	70,971,766	44.0%	71,351,719	43.7%	73,706,584	43.9%	76,862,992	44.3%	79,026,733	44.5%
Liquor Surcharge.....	5,781,942	3.6%	6,142,225	3.8%	6,360,075	3.8%	6,608,730	3.8%	7,109,308	4.0%
Total Excise.....	158,032,923	98.0%	160,183,987	98.1%	164,906,937	98.1%	170,387,662	98.2%	174,254,405	98.2%
Total Alcoholic Beverage Tax Collections.....	161,227,352	100.0%	163,283,547	100.0%	168,072,133	100.0%	173,509,181	100.0%	177,473,060	100.0%
Less:										
Local distribution allocations.....	see note	-----	see note	-----	22,451,744	13.4%	23,210,614	13.4%	23,599,550	13.3%
Intergovernmental transfers:										
Transfer to Department of Agriculture.....	93,735	0.1%	94,763	0.1%	102,536	0.1%	90,000	0.1%	150,000	0.1%
Transfer to special reserve fund.....	-----		-----		-----		-----		-----	
Net Alcoholic Beverage Tax Collections.....	161,133,617	99.9%	163,188,783	99.9%	145,517,853	86.6%	150,208,567	86.6%	153,723,510	86.6%

TABLE 10. - Continued

Type of Tax	Fiscal Year									
	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003	
	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total	Collection Amount [\$]	% of total
License Tax:*										
Beer.....	402,450	0.2%	8,177	0.0%	1,046	0.0%	2,234	0.0%	799	0.0%
Wine.....	415,437	0.2%	7,482	0.0%	224	0.0%	1,770	0.0%	47	0.0%
Other [spirituous liquor, fuel, railroad]...	54	0.0%	-----	-----	-----	-----	-----	-----	-----	-----
Total License.....	817,941	0.4%	15,659	0.0%	1,270	0.0%	4,004	0.0%	846	0.0%
Excise Tax:										
Beer Excise.....	82,384,631	45.1%	85,415,039	44.5%	86,281,560	43.4%	88,631,573	44.0%	88,496,593	44.5%
Fortified Wine Excise.....	1,394,901	0.8%	1,448,805	0.8%	1,371,315	0.7%	1,248,267	0.6%	1,250,035	0.6%
Unfortified Wine Excise.....	7,833,110	4.3%	8,504,894	4.4%	8,653,912	4.3%	9,341,280	4.6%	10,254,364	5.2%
Liquor Excise.....	82,324,244	45.1%	88,220,230	46.0%	94,275,888	47.4%	93,205,147	46.2%	89,463,937	45.0%
Liquor Surcharge.....	7,820,536	4.3%	8,213,887	4.3%	8,382,531	4.2%	9,202,685	4.6%	9,189,704	4.6%
Total Excise.....	181,757,423	99.6%	191,802,855	100.0%	198,965,206	100.0%	201,628,952	100.0%	198,654,633	100.0%
Total Alcoholic Beverage Tax Collections.....	182,575,364	100.0%	191,818,514	100.0%	198,966,476	100.0%	201,632,956	100.0%	198,655,479	100.0%
Less:										
Local distribution allocations.....	24,424,343	13.4%	25,236,935	13.2%	26,092,566	13.1%	-----	-----	27,408,926	13.8%
Intergovernmental transfers:										
Transfer to Department of Agriculture.....	124,492	0.1%	209,226	0.1%	175,000	0.1%	298,180	0.1%	350,000	0.2%
Transfer to special reserve fund.....	-----	-----	-----	-----	-----	-----	26,690,051	13.2%	-----	-----
Net Alcoholic Beverage Tax Collections.....	158,026,529	86.6%	166,372,353	86.7%	172,698,910	86.8%	174,644,725	86.6%	170,896,552	86.0%

Detail may not add to totals due to rounding.

Amounts shown for local distribution allocations represent amounts placed in reserve during the fiscal year designated and 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 local distribution allocation amount for 2001-02, \$26,690,051, was not distributed to local governments, but was instead transferred to a special reserve fund created by the Governor pursuant to Executive Order dated February 1, 2002; the State retained this allocation to partially offset the budgetary shortfall situation.

Enactment of House Bill #2377 (Chapter 813, 1989 Session Laws) abolished the requirement to maintain a reserve account for distributing the local government share of beverage tax collections.

Beginning with fiscal year 1990-91, an appropriation was established; the \$5,683,612 amount shown for 1989-90 was the amount of money in the reserve account prior to October 1, 1989 which was distributed in November 1989 for the fiscal year 1988-89.

Effective July 1, 1995, the provision of funds for the allocation changed from an annual appropriation based on the preceding 12-month period ending September 30 to a distribution based on the preceding 12-month period ending March 31 of each year.

*State license taxes for alcoholic beverages were repealed effective May 1, 1999. Amounts shown after this date for license tax collections are delayed payments or refunds.

Collections are net of any 20% collection fee remittances.

Liquor Surcharge: Pursuant to G.S. 18B-805, the local board shall pay to the Department of Revenue 1/2 of both the mixed beverages surcharges required by G.S. 18B-804(b)(8) and the guest room cabinet surcharge required by G.S. 18B-804(b)(9).

Pursuant to G.S. 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages.

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Effective February 1, 2002, the excise tax rate on liquor sold in ABC stores was reduced from 28% to 25% due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001.