

**TABLE 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS**  
**[G.S. 105 ARTICLE 2C.]**

Fiscal year	Alcoholic beverage tax gross collections [\$]	Refunds [\$]	Net collections before local government distribution allocation/transfers [\$]	Alcoholic Beverage Tax Allocations and Transfers				Net collections to General Fund [\$]	Year-over-year % change			
				(-) Local government distribution allocation* [\$]	Intergovernmental/inter-fund transfers				Gross collections	Refunds	Net collections before allocation/transfers	Amount to General Fund
					(-) Department of Agriculture/Consumer Services+ [\$]	(-) Special reserve fund** [\$]	(-) Collection fees on overdue tax debts [\$]					
1990-91.....	153,925,839	104,887	153,820,952	see note	67,613	-	-	153,753,340	1.59%	56.71%	1.57%	5.53%
1991-92.....	158,188,091	32,162	158,155,928	see note	80,107	-	-	158,075,821	2.77%	-69.34%	2.82%	2.81%
1992-93.....	159,254,363	31,076	159,223,287	see note	80,825	-	-	159,142,462	0.67%	-3.38%	0.67%	0.67%
1993-94.....	161,270,239	42,888	161,227,352	see note	93,735	-	-	161,133,617	1.27%	38.01%	1.26%	1.25%
1994-95.....	163,367,868	84,322	163,283,547	see note	94,763	-	-	163,188,783	1.30%	96.61%	1.28%	1.28%
1995-96.....	168,753,148	681,016	168,072,133	22,451,744	102,536	-	-	145,517,853	3.30%	707.64%	2.93%	-10.83%
1996-97.....	173,583,529	74,349	173,509,181	23,210,614	90,000	-	-	150,208,567	2.86%	-89.08%	3.23%	3.22%
1997-98.....	177,590,940	117,880	177,473,060	23,599,550	150,000	-	-	153,723,510	2.31%	58.55%	2.28%	2.34%
1998-99.....	182,634,360	58,996	182,575,364	24,424,343	124,492	-	-	158,026,529	2.84%	-49.95%	2.87%	2.80%
1999-00.....	192,130,608	312,094	191,818,514	25,236,935	209,226	-	-	166,372,353	5.20%	429.01%	5.06%	5.28%
2000-01.....	199,089,631	123,156	198,966,476	26,092,566	175,000	-	-	172,698,910	3.62%	-60.54%	3.73%	3.80%
2001-02.....	201,767,619	134,663	201,632,956	-	298,180	26,690,051	-	174,644,725	1.35%	9.34%	1.34%	1.13%
2002-03.....	198,759,850	99,687	198,660,162	27,408,926	350,000	-	4,685	170,896,552	-1.49%	-25.97%	-1.47%	-2.15%
2003-04.....	211,370,795	152,739	211,218,056	28,475,073	350,000	-	474	182,392,509	6.34%	53.22%	6.32%	6.73%
2004-05.....	219,520,359	82,044	219,438,315	29,778,545	350,000	-	1,112	189,308,658	3.86%	-46.28%	3.89%	3.79%

Detail may not add to totals due to rounding.

\*Amounts shown for local government distribution allocation 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.

Enactment of House Bill #2377 (Chapter 813, 1989 Session Laws) temporarily 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. 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.

\*\*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.

**+Department of Agriculture Consumer Services transfer (G.S.105-113.81A):**

Net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State [not to exceed \$350,000 annually (\$500,000 effective **July 1, 2005**)] are required to be credited to the Department of Agriculture and Consumer Services (Department of Commerce effective **September 8, 2005**) to be allocated to the North Carolina Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State; the amount of the allocation has been adjusted since the enactment of the transfer in 1987.

Refer to *Net Alcoholic Beverage Tax Collections By Type* , *Collections of Fortified and Unfortified Wine Excise Taxes and Wine Licenses* , and *Collections of Beer and Spirituous Liquor Excise Taxes and Licenses* tables for rates, tax collections, and law changes pertaining to the various types of alcoholic beverages.