

**TABLE 12. NET ALCOHOLIC BEVERAGE TAX COLLECTIONS BY TYPE**  
[§ 105 ARTICLE 2C.]

Type of Tax	Fiscal Year									
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
<b>License tax:†</b>										
Beer	1,046	0.00%	2,234	0.00%	799	0.00%	-	-	-	-
Wine	224	0.00%	1,770	0.00%	47	0.00%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total license</b>	<b>1,270</b>	<b>0.00%</b>	<b>4,004</b>	<b>0.00%</b>	<b>846</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excise tax:</b>										
Beer excise	86,281,560	43.36%	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%
Fortified wine excise	1,371,315	0.69%	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%
Unfortified wine excise	8,653,912	4.35%	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%
Liquor excise	94,275,888	47.38%	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%
Liquor surcharge	8,382,531	4.21%	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%
<b>Total excise</b>	<b>198,965,206</b>	<b>100.00%</b>	<b>201,628,952</b>	<b>100.00%</b>	<b>198,654,633</b>	<b>100.00%</b>	<b>211,217,582</b>	<b>100.00%</b>	<b>219,437,203</b>	<b>100.00%</b>
<b>Total collections</b>	<b>198,966,476</b>	<b>100.00%</b>	<b>201,632,956</b>	<b>100.00%</b>	<b>198,655,479</b>	<b>100.00%</b>	<b>211,217,582</b>	<b>100.00%</b>	<b>219,437,203</b>	<b>100.00%</b>
<b>Less:</b>										
Local distribution allocations	26,092,566	13.11%	-	-	27,408,926	13.80%	28,475,073	13.48%	29,778,545	13.57%
Intergovernmental transfers:										
Department of Commerce transfer††	175,000	0.09%	298,180	0.15%	350,000	0.18%	350,000	0.17%	350,000	0.16%
Special reserve fund	-	-	26,690,051	13.24%	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	-	-
<b>Net collections to General Fund</b>	<b>172,698,910</b>	<b>86.80%</b>	<b>174,644,725</b>	<b>86.62%</b>	<b>170,896,552</b>	<b>86.03%</b>	<b>182,392,509</b>	<b>86.35%</b>	<b>189,308,658</b>	<b>86.27%</b>

  

Type of Tax	Fiscal Year									
	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
<b>License tax:†</b>										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total license</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excise tax:</b>										
Beer excise	96,152,889	41.53%	98,740,195	40.33%	101,250,933	39.09%	100,332,391	38.18%	110,514,793	37.69%
Fortified wine excise	1,098,362	0.47%	942,117	0.38%	909,261	0.35%	848,605	0.32%	854,060	0.29%
Unfortified wine excise	13,045,850	5.63%	13,536,924	5.53%	14,722,932	5.68%	15,163,494	5.77%	18,701,084	6.38%
Liquor excise	108,997,192	47.07%	118,497,662	48.40%	128,377,545	49.56%	134,215,336	51.08%	151,024,406	51.50%
Liquor surcharge	12,255,203	5.29%	13,117,126	5.36%	13,763,716	5.31%	12,208,203	4.65%	12,130,887	4.14%
<b>Total excise</b>	<b>231,549,497</b>	<b>100.00%</b>	<b>244,834,023</b>	<b>100.00%</b>	<b>259,024,387</b>	<b>100.00%</b>	<b>262,768,029</b>	<b>100.00%</b>	<b>293,225,229</b>	<b>100.00%</b>
<b>Total collections</b>	<b>231,549,497</b>	<b>100.00%</b>	<b>244,834,023</b>	<b>100.00%</b>	<b>259,024,387</b>	<b>100.00%</b>	<b>262,768,029</b>	<b>100.00%</b>	<b>293,225,229</b>	<b>100.00%</b>
<b>Less:</b>										
Local distribution allocations	30,229,766	13.06%	31,638,059	12.92%	33,073,333	12.77%	33,379,600	12.70%	10,860,329	3.70%
Intergovernmental transfers:										
Department of Commerce transfer††	440,039	0.19%	559,961	0.23%	800,000	0.31%	875,000	0.33%	-	-
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	34,450	0.01%	27,657	0.01%	25,534	0.01%	54,627	0.02%	47,737	0.02%
Collection cost of fines/forfeitures	-	-	115	0.00%	104	0.00%	230	0.00%	221	0.00%
<b>Net collections to General Fund</b>	<b>200,845,242</b>	<b>86.74%</b>	<b>212,608,231</b>	<b>86.84%</b>	<b>225,125,416</b>	<b>86.91%</b>	<b>228,458,572</b>	<b>86.94%</b>	<b>282,316,942</b>	<b>96.28%</b>

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:†										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	-	-	-	-	-	-	-	-	-	-
Excise tax:										
Beer excise	114,551,504	37.04%	115,472,726	35.91%	115,698,892	34.93%	115,643,022	33.82%	117,666,274	32.83%
Fortified wine excise	814,755	0.26%	788,506	0.25%	770,210	0.23%	772,565	0.23%	760,728	0.21%
Unfortified wine excise	21,407,583	6.92%	22,192,483	6.90%	23,202,276	7.00%	24,477,278	7.16%	25,713,643	7.17%
Liquor excise	160,259,549	51.81%	169,704,562	52.77%	177,418,778	53.56%	186,694,439	54.60%	199,586,988	55.69%
Liquor surcharge	12,263,304	3.96%	13,417,967	4.17%	14,141,584	4.27%	14,324,659	4.19%	14,663,747	4.09%
Total excise	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%	341,911,963	100.00%	358,391,379	100.00%
Total collections	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%	341,911,963	100.00%	358,391,379	100.00%
Less:										
Local distribution allocations	34,021,288	11.00%	34,110,110	10.61%	32,555,824	9.83%	35,723,179	10.45%	39,525,134	11.03%
Intergovernmental transfers:										
Department of Commerce transfer††	-	-	-	-	-	-	-	-	-	-
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	81,445	0.03%	102,614	0.03%	35,930	0.01%	193,113	0.06%	135,852	0.04%
Collection cost of fines/forfeitures	352	0.00%	422	0.00%	144	0.00%	776	0.00%	559	0.00%
Net collections to General Fund	275,193,609	88.97%	287,363,097	89.36%	298,639,842	90.16%	305,994,895	89.50%	318,729,834	88.93%

Detail may not add to totals due to rounding. †State license taxes for alcoholic beverages were repealed effective May 1, 1999.

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.

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

The legislation specifies a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

††Department of Commerce transfer (§ 105-113.81A):

Effective July 1, 2007, \$200,000 of the net proceeds of the excise tax collected on unfortified wine was required to be credited to the Department of Commerce on a quarterly basis [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and 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. Effective October 1, 2008, SL 2008-107 amends the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000. Effective July 1, 2009, SL 2009-451 repeals the transfer provision.

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

Pursuant to § 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 or on spirituous liquor sold to a cabinet guest room permittee for resale.

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. Effective October 1, 2005, the 6% State sales tax rate increased to the combined general rate of 7% and declined to 6.75% effective December 1, 2006.

Effective April 1, 2008, the combined general rate increased from 6.75% to 7%. Effective September 1, 2009, the excise tax rate increased from 25% to 30%; additionally, a temporary additional 1% State sales and use tax rate was imposed and expired on July 1, 2011; the combined general rate temporarily increased from 7% to 8% during this period.