

**TABLE 12. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES
AND LIQUOR SURCHARGE TAX
[G.S. 105 ARTICLE 2C.; G.S. 18B]**

| Fiscal year | Beer Excise Tax Rate: \$.53177 per gallon | | | Beer license collections [\$] | Spirituos liquor excise tax collections [\$] | Spirituos liquor excise rate % | Other license collections [\$] | Liquor surcharge tax collections [\$] |
|--------------|---|------------------------|-----------------------------------|--|---|--|---|---|
| | Total net collections [\$] | State share [\$] | Local share reserve [\$] | | | | | |
| 1988-89..... | 65,658,321 | 50,077,637 | 15,580,684 | 338,400 | 69,417,276 | 28% | 280 | 2,950,014 |
| 1989-90..... | 68,147,670 | 63,621,473 | 4,526,197 | 348,253 | 70,557,016 | " | 416 | 3,014,709 |
| 1990-91..... | 69,244,265 | 69,244,265 | -0- | 337,878 | 72,072,171 | " | 710 | 2,992,684 |
| 1991-92..... | 69,632,297 | 69,632,297 | -0- | 1,369,492 | 72,735,145 | " | 641 | 5,124,896 |
| 1992-93..... | 70,817,204 | 70,817,204 | -0- | 1,613,603 | 72,134,448 | " | 1,128 | 5,632,547 |
| 1993-94..... | 73,692,743 | 73,692,743 | -0- | 1,667,639 | 70,971,766 | " | 776 | 5,781,942 |
| 1994-95..... | 74,760,038 | 74,760,038 | -0- | 1,620,817 | 71,351,719 | " | 730 | 6,142,225 |
| 1995-96..... | 76,139,438 | 58,125,530 | 18,013,908 | 1,640,748 | 73,706,584 | " | 635 | 6,360,075 |
| 1996-97..... | 77,939,400 | 59,566,443 | 18,372,957 | 1,616,633 | 76,862,992 | " | 495 | 6,608,730 |
| 1997-98..... | 79,153,608 | 60,380,290 | 18,773,318 | 1,664,527 | 79,026,733 | " | 560 | 7,109,308 |
| 1998-99..... | 82,384,631 | 62,945,186 | 19,439,445 | 402,450 | 82,324,244 | " | 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 |

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.

Legislative changes affecting local share allocation and method of funding payments:

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.

On June 21, 1990, the General Assembly enacted HB 2377 (Chapter 813, 1989 Session Laws) which provided for an *appropriation* of monies to fund the distribution of the local government share of beverage taxes, alleviating the necessity for the maintenance of a special reserve account, thereby channeling the "reserve" funds into the General Fund. The local share amount shown for 1989-90 reflects monies that had already been placed in the share account at such time this legislation went into effect.

The 1993 General Assembly rewrote G.S. 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 30th of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31st of each year. Legislation became effective July 1, 1995.

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

Wholesalers or importers who both timely filed the monthly alcoholic beverage tax report and timely paid the tax due were allowed to retain an amount equal to 4% of the tax collected under G.S.105-113.85. Measure was repealed effective for reporting periods beginning on or after August 1, 2003.

