

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 [%]	Liquor surcharge tax collections [\$]
	Total net collections [\$]	Beer excise tax rate [¢ per gallon]	State share [\$]	Local share reserve [\$]				
2001-02.....	88,631,573	53.177	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
2013-14.....	115,643,022	"	93,040,039	22,602,983	-	186,694,439	"	14,324,659
2014-15.....	117,666,274	"	91,640,077	26,026,197	-	199,586,988	"	14,663,747
2015-16.....	120,572,033	"	95,849,239	24,722,794	-	213,345,450	"	15,761,756

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.

State license taxes were repealed effective May 1, 1999.

**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, increases the excise tax rates and, accordingly, reduces 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.]

Figure 14.1 Beer, Spirituous Liquor, and Liquor Surcharge Tax Collections

