

TABLE 14. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[G.S. 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers				Net collections after transfers [\$]
				Administrative costs [\$]	Collection fees on overdue tax debts [\$]	State & Local Law Enforcement Agencies [\$]	General Fund non-tax revenue [\$]	
1989-90....	107,236	4,021	103,215	-	-	-	-	103,215
1990-91....	1,127,456	16,401	1,111,055	-	-	187,097	-	923,957
1991-92....	5,102,901	53,929	5,048,972	-	-	1,812,667	-	3,236,305
1992-93....	6,235,697	205,957	6,029,740	641	-	3,368,312	1,722,995	937,792
1993-94....	5,831,408	230,919	5,600,489	22,677	-	4,492,936	1,475,098	(390,221)
1994-95....	5,735,003	410,229	5,324,774	11,453	-	3,927,022	1,295,868	90,431
1995-96....	6,021,424	299,822	5,721,602	26,515	-	3,064,273	1,013,057	1,617,757
1996-97....	6,674,155	313,541	6,360,614	10,665	-	5,057,843	1,669,208	(377,102)
1997-98....	4,713,135	339,347	4,373,788	-	-	5,271,237	1,698,954	(2,596,403)
1998-99....	1,914,344	235,922	1,678,422	-	-	2,092,280	625,743	(1,039,600)
1999-00....	5,045,859	331,607	4,714,252	-	-	2,415,816	806,293	1,492,143
2000-01....	6,406,420	208,847	6,197,572	145,478	-	4,798,179	1,596,060	(342,145)
2001-02....	8,205,269	208,777	7,996,492	208,285	79,385	5,243,184	1,746,439	719,199
2002-03....	9,024,184	193,982	8,830,203	223,371	181,525	7,327,354	2,443,067	(1,345,116)

[The non-tax revenue represents the unencumbered tax proceeds collected by assessment and not required to be paid to State and local law enforcement agencies.]

Detail may not add to totals due to rounding.

Unauthorized substance tax rates and bases:

The excise tax levied under Article 2D. is to generate revenue for State and local law enforcement agencies and for the General Fund. The tax was first imposed effective January 1, 1990.

Unauthorized substance	Rate	Minimum Quantity Before Tax is Due
Marijuana stems & stalks that have been separated from the plant	\$0.40 for each gram or fraction thereof	More than 42.5 grams
Marijuana <i>other</i> than separated stems and stalks	\$3.50 for each gram or fraction thereof	More than 42.5 grams
Cocaine	\$50.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is sold by weight	\$200.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is <i>not</i> sold by weight	\$200.00 for each 10 dosage units or fraction thereof	10 dosage units
Any low-street-value drug that is not sold by weight	\$50.00 for each 10 dosage units or fraction thereof	10 dosage units
Illicit spirituous liquor sold by the drink	\$31.70 for each gallon or fraction thereof	No minimum
Illicit spirituous liquor <i>not</i> sold by the drink	\$12.80 for each gallon or fraction thereof	No minimum
Mash	\$1.28 per gallon or fraction thereof	No minimum
Illicit mixed beverages	\$20.00 on each 4 liters and a proportional sum on lesser quantities	No minimum

When the tax was first imposed, the \$50 rate applicable to cocaine was \$200 per gram, and the \$200 rate applicable to drugs sold by dosage units was \$400. In *Lynn v. West*, the 4th U.S. Circuit Court of Appeals found the tax to be a criminal penalty; as a result, the rates were reduced effective October 31, 1998.

