

TABLE 31A . SALES AND USE TAX REFUNDS BY TYPE OF TAX REFUNDED BY TYPE OF CLAIMANT

Fiscal year	Carriers in interstate commerce			Non-profit hospitals, churches, etc.			North Carolina counties, municipalities, United States government and other governmental entities			All others [Excludes refunds of local tax paid by state agencies] +			All refunds [Excludes refunds of local tax paid by state agencies] +		
	State tax [\$]	County tax [\$]	Total tax [\$]	State tax [\$]	County tax [\$]	Total tax [\$]	State tax [\$]	County tax [\$]	Total tax [\$]	State tax [\$]	County tax [\$]	Total tax [\$]	State tax [\$]	County tax [\$]	Total tax [\$]
1993-94.....	5,137,955	2,642,918	7,780,873	89,299,419	42,765,849	132,065,268	29,740,384	15,120,061	44,860,445	6,430,626	2,592,107	9,022,734	130,608,384	63,120,935	193,729,320
1994-95.....	4,495,649	2,221,830	6,717,479	94,922,866	48,179,705	143,102,572	31,949,461	15,936,474	47,885,936	5,617,816	2,181,710	7,799,526	136,985,792	68,519,720	205,505,513
1995-96.....	4,990,571	2,488,768	7,479,339	100,827,262	51,302,730	152,129,992	36,178,556	17,432,728	53,611,284	4,934,752	2,507,878	7,442,630	146,931,141	73,732,104	220,663,244
1996-97.....	4,309,352	2,170,134	6,479,486	112,424,807	56,218,041	168,642,848	39,419,858	19,407,304	58,827,162	6,872,292	2,797,034	9,669,325	163,026,308	80,592,512	243,618,822
1997-98.....	5,787,652	2,899,101	8,686,753	120,650,309	59,765,743	180,416,052	43,362,855	21,663,831	65,026,686	10,915,475	5,075,505	15,990,980	180,716,290	89,404,180	270,120,470
1998-99.....	8,744,749	4,371,851	13,116,601	136,948,134	68,132,591	205,080,725	50,090,861	24,973,949	75,064,810	14,265,808	5,399,758	19,665,566	210,049,552	102,878,149	312,927,701
1999-00.....	5,011,271	2,512,992	7,524,262	134,450,759	67,441,248	201,892,007	71,710,679	35,857,541	107,568,220	31,071,520	8,956,130	40,027,650	242,244,229	114,767,910	357,012,139
2000-01.....	1,556,954	791,467	2,348,421	137,439,355	68,872,895	206,312,250	81,607,941	40,446,565	122,054,505	22,369,560	13,680,587	36,050,147	242,973,809	123,791,514	366,765,324
2001-02.....	1,733,081	993,954	2,727,035	150,846,724	74,683,352	225,530,076	84,190,299	41,995,590	126,185,889	27,796,527	16,420,412	44,216,940	264,566,631	134,093,308	398,659,939
2002-03.....	2,067,103	962,094	3,029,197	167,240,676	76,145,226	243,385,903	89,457,605	41,651,783	131,109,389	24,193,833	16,159,516	40,353,350	282,959,217	134,918,620	417,877,838

Detail may not add to totals due to rounding.

+ Refunds of county sales and use taxes paid by state agencies are set out separately below and are not included in the totals. Such amounts are treated as transfers of non-tax revenue to the General Fund.

Refunds of local tax paid by state agencies (County refunds)+:	1993-94	\$9,127,648
	1994-95	11,091,410
	1995-96	8,459,963
	1996-97	13,321,040
	1997-98	10,841,574
	1998-99	10,921,878
	1999-00	14,179,227
	2000-01	12,471,836
	2001-02	11,055,005
	2002-03	11,013,787

TABLE 31B. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT

[Refunds are combined State and County taxes]

Fiscal year	Counties [\$]	Municipalities [\$]	Public Schools <sup>a</sup> [\$]	Other refunds				Total Other [\$]	Total [\$]
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	Total		
1993-94.....	14,239,995	22,476,829	-----	[not available]	[not available]	[not available]	8,143,622	44,860,445	
1994-95.....	15,113,410	25,654,934	-----	"	"	"	7,117,592	47,885,936	
1995-96.....	20,122,552	26,436,834	-----	"	"	"	7,051,898	53,611,284	
1996-97.....	20,388,158	29,777,918	-----	"	"	"	8,661,086	58,827,162	
1997-98.....	22,541,073	30,641,945	-----	"	"	"	11,843,668	65,026,686	
1998-99.....	26,880,204	31,356,402	-----	"	"	"	16,828,204	75,064,810	
1999-00.....	26,975,129	30,977,212	33,303,389	2,937,753	4,357,980	9,016,757	16,312,490	107,568,220	
2000-01.....	26,487,706	34,066,526	43,623,309	3,704,046	5,198,918	8,974,001	17,876,965	122,054,505	
2001-02.....	29,284,899	35,381,885	46,735,152	3,581,596	2,178,326	9,024,033	14,783,954	126,185,889	
2002-03.....	29,036,047	36,588,677	48,076,155	3,520,973	3,477,095	10,410,443	17,408,510	131,109,389	

Detail may not add to totals due to rounding.

The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997. These refunds are included in the University System amounts.

Breakdown of 'Other refunds' unavailable prior to 1999-00.

<sup>a</sup>School administrative units were first eligible to receive refunds in fiscal year 1999-00 for taxes paid on or after January 1, 1998.