

TABLE 38. WHITE GOODS DISPOSAL TAX COLLECTIONS  
[G.S. 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers					Collection fees on overdue tax debts [G.S.105-243.1] [\$]
				County share [\$]	Solid Waste Management Trust Fund [\$]	White Goods Management Account [\$]	Administrative costs [\$]	General Fund [\$]	
1993-94.....	2,536,176	6,485	2,529,691	1,881,954	125,464	501,854	20,418	-----	-----
1994-95.....	7,610,844	58,792	7,552,052	5,547,328	369,822	1,479,288	155,614	-----	-----
1995-96.....	7,885,503	47,841	7,837,663	5,747,831	383,189	1,532,755	173,889	-----	-----
1996-97.....	7,868,294	63,242	7,805,052	5,728,745	381,916	1,527,665	166,725	-----	-----
1997-98.....	7,792,276	58,433	7,733,842	5,677,266	378,484	1,513,938	164,154	-----	-----
1998-99.....	4,851,636	119,858	4,731,778	2,464,548	364,359	1,725,581	177,290	-----	-----
1999-00.....	4,526,949	58,933	4,468,016	1,294,980	343,699	2,657,557	171,780	-----	-----
2000-01.....	4,480,545	44,598	4,435,947	1,689,324	340,819	2,230,095	175,709	-----	-----
2001-02.....	4,562,228	15,405	4,546,823	2,169,048	348,719	-----	186,849	1,841,220	987
2002-03.....	4,433,262	37,945	4,395,317	2,146,053	338,944	1,751,808	158,085	-----	427

Detail may not add to totals due to rounding.

**Tax rate and base:**

A privilege tax is imposed on a white goods retailer at a flat rate of \$3 for each new white good that is sold by the retailer. White goods are defined as refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances.

The tax was first imposed **January 1, 1994** and was intended to expire **July 1, 1998**. The tax was \$5 if the article did not contain chlorofluorocarbon refrigerants and \$10 if the article contained such refrigerants. Proceeds were intended to provide funds for use in managing discarded white goods and the removal of chlorofluorocarbon refrigerants from such articles. After deducting administrative costs, the net proceeds were to be allocated as follows: 5% to the Solid Waste Management Trust Fund, 20% to the White Goods Management Account and 75% among the counties on a per capita basis.

Effective **July 1, 1998**, the sunset was extended to **July 1, 2001**. The rate was reduced to a single flat amount of \$3 regardless of the contents of the article. The distribution of the tax was amended to increase the Solid Waste Management Trust Fund share from 5% to 8%; the county share was decreased from 75% to 72% with eligibility requirements established in order for counties to qualify for receipt of a distribution. A legislative amendment directed that for fiscal year 2001-02, the 20% allocable portion of collections (\$1,841,220) be deposited into the General Fund instead of the White Goods Management Account.

Figure 38.1 White Goods Disposal Tax Net Collections and County Shares

