

TABLE 39. DRY-CLEANING SOLVENT TAX COLLECTIONS

[G.S. 105 ARTICLE 5D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]
1997-98.....	468,683	-----	468,683
1998-99.....	877,437	7,224	870,213
1999-00.....	869,868	-----	869,868
2000-01.....	714,002	-----	714,002
2001-02.....	891,958	-----	891,958
2002-03.....	900,927	-----	900,927

Detail may not add to totals due to rounding.

**Dry-cleaning solvent tax rates and bases:**

The dry-cleaning solvent tax, enacted in 1997, imposes a privilege tax on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility. The rate of tax is \$10 for each gallon of dry-cleaning solvent that is chlorine-based and \$1.35 for each gallon of dry-cleaning solvent that is hydrocarbon-based. The tax is scheduled to be repealed effective January 1, 2010.

Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

Effective August 1, 2001, the rate for chlorine-based dry-cleaning solvent increased from \$5.85 per gallon to \$10 per gallon; the rate for hydrocarbon-based solvent increased from \$ .80 to \$1.35.