

TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5C.]

| Fiscal year | Gross tax collections [\$] | Refunds [\$] | Net collections before transfers [\$] | Distributions and Transfers | | | | | | | | | | |
|--------------|----------------------------|--------------|---------------------------------------|-----------------------------|---|--------------------------------------|---------------------------|--------------------|---|---|---|--|---|---|
| | | | | County share [\$] | Solid Waste Management Trust Fund† [\$] | White Goods Management Account† [\$] | Administrative costs [\$] | General Fund† [\$] | Collection fees on overdue tax debts [\$] | OSBM Civil Penalty & Forfeiture Fund [\$] | Collection cost of fines/forfeitures [\$] | TIMS, PDP component costs SL 2009-451, s. 6.20(a) [\$] | | |
| 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 | - | - | - | - | - |
| 2003-04..... | 4,531,663 | 17,638 | 4,514,026 | 2,553,992 | 343,698 | 1,398,539 | 216,446 | - | 1,351 | - | - | - | - | - |
| 2004-05..... | 4,777,814 | 11,797 | 4,766,016 | 2,984,971 | 363,826 | 1,199,028 | 218,138 | - | 53 | - | - | - | - | - |
| 2005-06..... | 4,926,720 | 16,527 | 4,910,193 | 3,073,573 | 374,338 | 1,231,319 | 224,093 | - | 571 | 6,298 | - | - | - | - |
| 2006-07..... | 5,246,858 | 13,505 | 5,233,354 | 3,377,272 | 401,000 | 1,234,231 | 207,822 | - | 193 | 12,782 | 53 | - | - | - |
| 2007-08..... | 5,002,619 | 19,734 | 4,982,885 | 3,013,981 | 379,325 | 1,348,255 | 233,835 | - | 420 | 7,040 | 29 | - | - | - |
| 2008-09..... | 4,283,858 | 20,411 | 4,263,447 | 2,364,362 | 316,793 | 1,278,758 | 298,141 | - | 550 | 4,823 | 20 | - | - | - |
| 2009-10..... | 4,450,409 | 11,200 | 4,439,209 | 2,463,585 | 331,346 | 1,346,898 | 293,543 | - | 36 | 3,783 | 17 | - | - | - |
| 2010-11..... | 4,170,286 | 19,793 | 4,150,493 | 2,491,444 | 309,710 | 257,715 | 274,241 | 812,502 | 881 | 3,938 | 17 | 45 | - | - |
| 2011-12..... | 4,446,274 | 36,649 | 4,409,625 | 2,685,139 | 332,825 | - | 244,713 | 1,142,351 | 125 | 4,449 | 18 | 5 | - | - |
| 2012-13..... | 4,429,321 | 3,574 | 4,425,747 | 2,637,793 | 329,870 | 1,155,713 | 299,654 | - | 362 | 2,345 | 9 | - | - | - |
| 2013-14..... | 4,499,881 | 5,860 | 4,494,021 | 2,498,440 | 37,427 | 125,741 | 312,500 | 1,514,356 | 89 | 5,447 | 22 | - | - | - |
| 2014-15..... | 4,849,342 | 213,416 | 4,635,926 | 2,388,020 | - | - | 272,244 | 1,971,588 | 367 | 3,691 | 15 | - | - | - |

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; effective July 13, 2000, the expiration was deleted. 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. *SL 2001-424, s. 2.2.(j) specifies that the statutory White Goods Management Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(e) and SL 2010-123, s. 1.2.(b) specify similar treatment for taxes levied during fiscal year 2010-11 (certain White Goods Management Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(g) specifies a similar provision for taxes levied during fiscal year 2011-12 (White Goods Management Account directed proceeds up to a maximum \$1,951,465 were credited to the General Fund as non-tax revenue).

†SL 2013-360, s. 14.17(a), effective August 1, 2013, adjusts the allocation percentages of White Goods Disposal Tax net tax proceeds such that a 28% portion is to remain in the General Fund (the 8% allocation to the Solid Waste Management Trust Fund and 20% allocation to the White Goods Management Account are abolished; the remaining 72% portion continues to be shared with county governments on a per capita basis).

