

**TABLE 43. 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 |
| 2003-04. | 891,044 | - | 891,044 |
| 2004-05. | 895,453 | - | 895,453 |
| 2005-06. | 815,822 | - | 815,822 |
| 2006-07. | 754,409 | - | 754,409 |
| 2007-08. | 644,602 | - | 644,602 |
| 2008-09. | 534,130 | - | 534,130 |

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 The tax is scheduled to be repealed effective January 1, 2010.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.