

TABLE 43. FREIGHT CAR LINES TAX COLLECTIONS  
[G.S. 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts G.S.105-243.1 [\$]	Collections to General Fund [\$]	Year-over-year % change
					Amount to General Fund
1988-89.....	428,805	-----	-----	428,805	-20.00%
1989-90.....	401,517	-----	-----	401,517	-6.36%
1990-91.....	398,472	23	-----	398,449	-0.76%
1991-92.....	506,664	-----	-----	506,664	27.16%
1992-93.....	436,730	-----	-----	436,730	-13.80%
1993-94.....	416,245	78,062	-----	338,183	-22.56%
1994-95.....	435,745	-----	-----	435,745	28.85%
1995-96.....	434,461	12,435	-----	422,026	-3.15%
1996-97.....	495,809	376	-----	495,433	17.39%
1997-98.....	477,655	-----	-----	477,655	-3.59%
1998-99.....	469,403	101	-----	469,302	-1.75%
1999-00.....	444,094	-----	-----	444,094	-5.37%
2000-01.....	499,355	1,795	-----	497,560	12.04%
2001-02.....	528,537	9,647	3	518,887	4.29%
2002-03.....	396,078	16,527	-----	379,551	-26.85%

Detail may not add to totals due to rounding.

**Freight car lines tax rate and base:**

The property of freight line companies constitutes a special class of property. In lieu of all ad valorem taxes by either or both the State government and the local taxing jurisdictions, a tax of 3% is imposed on the total gross earnings received from all sources by such freight line companies within the State.