

TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS  
[G.S. 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change
							Amount to General Fund
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%
2003-04.....	541,285	13,707	132	-	-	527,447	38.97%
2004-05.....	357,915	5,553	471	-	-	351,890	-33.28%
2005-06.....	302,785	32,739	-	115	-	269,931	-23.29%
2006-07.....	324,590	42	-	13	-	324,535	20.23%
2007-08.....	282,839	4,284	-	-	-	278,555	-14.17%
2008-09.....	186,566	2,503	-	588	2	183,472	-34.13%

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.

Figure 48.1 Freight Car Lines Tax Net Collections to General Fund and % Change

