

TABLE 49. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES

[G.S. 119 ARTICLE 3.]

Fiscal year	Motor Fuels*		Aviation Fuels & Other Kerosene		Combined Fuel Totals	
	Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate [\$]	Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate [\$]	Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate [\$]
1988-89.....	4,049,504,972	10,134,990	487,007,128	1,219,009	4,536,512,100	11,353,999
1989-90.....	4,033,708,572	10,089,205	400,643,856	1,004,004	4,434,352,428	11,093,208
1990-91.....	3,934,025,600	9,842,789	553,038,028	1,402,070	4,487,063,628	11,244,860
1991-92.....	4,051,924,276	9,944,558	528,961,220	1,334,537	4,580,885,496	11,279,095
1992-93.....	4,165,887,724	10,418,282	460,223,304	1,152,679	4,626,111,028	11,570,961
1993-94.....	4,310,544,380	10,770,142	445,743,988	1,225,860	4,756,288,368	11,996,002
1994-95.....	4,498,802,312	11,249,765	484,996,992	1,212,101	4,983,799,304	12,461,866
1995-96.....	4,685,727,248	11,719,004	459,770,600	1,165,174	5,145,497,848	12,884,179
1996-97.....	4,686,509,124	11,720,114	497,368,152	1,244,282	5,183,877,276	12,964,396
1997-98.....	4,731,626,232	11,830,585	470,922,684	1,180,279	5,202,548,916	13,010,863
1998-99.....	5,008,069,028	12,521,538	343,295,528	930,495	5,351,364,556	13,452,033
1999-00.....	4,919,624,772	12,313,007	343,336,688	858,342	5,262,961,460	13,171,349
2000-01.....	5,130,097,756	12,831,369	422,995,452	1,057,597	5,553,093,208	13,888,966
2001-02.....	5,186,502,300	12,973,700	365,359,488	913,399	5,551,861,788	13,887,098
2002-03.....	5,389,350,780	13,474,007	370,323,676	925,897	5,759,674,456	14,399,904

Detail may not add to totals due to rounding. *(Motor fuels include gasoline, diesel, and kerosene.)

Tax collections include amounts of penalty and interest.

1/4 cent motor fuels and oil inspection fee and base:

An inspection tax of 1/4 cent per gallon is levied on motor fuel that is not dyed diesel fuel, dyed diesel fuel used to operate a highway vehicle, alternative fuel used to operate a highway vehicle, and kerosene, regardless of whether the fuel is exempt from the per-gallon excise tax imposed by Article 36C or 36D of G.S. 105.

Figure 49.1 Gallons on Which Inspection Tax Was Paid by Type of Fuel

