

TABLE 52. MOTOR FUELS TAX COLLECTIONS
[G.S. 105 SUBCHAPTER V.]

| Fiscal year | Motor Fuels Tax Gross Collections | | | | | | | | | | | | | | | | Per Gallon Rate [See notes concerning rates] | |
|-------------|---|---------------------------------|--|---|--------------------------------------|---|--------------------------|---|--------------------------|---|--------------------------|---|---|------------------------|--|----------------------------------|---|---------------------------------|
| | Fees and Civil Penalties | | Motor Fuels (Gasoline) | | Special Fuels (Diesel & Alternative) | | Highway Fuels Use Tax * | | Combined Fuel Types | | | | (-) Collection fees on overdue tax debts [\$] | (-) Refunds [\$] | (=) Total net collections [all sources] [\$] | July through December (cents) | | January through June (cents) |
| | (+) 1/4 cent Motor Fuels and Oil Inspection Fees | | (+) Registration Fees and Civil Penalties [\$] | Gallons on which tax was collected [#] | Amount collected [\$] | Gallons on which tax was collected [#] | Amount collected [\$] | Gallons on which tax was collected [#] | Amount collected [\$] | Gallons on which tax was collected [#] | Amount collected [\$] | Tax collections per 1 cent of tax [\$] | | | | | | |
| | General Fund allocation [\$] | Highway Fund allocation [\$] | | | | | | | | | | | | | | | | |
| 1992-93.. | 1,175,885 | 10,395,076 | 1,031,525 | 3,354,836,075 | 741,464,192 | 678,096,292 | 149,919,181 | 69,974,054 | 16,125,288 | 4,102,906,421 | 907,508,661 | 41,029,064 | - | 38,030,707 | 882,080,440 | 21.9 | 22.3 | |
| 1993-94.. | 1,251,108 | 10,744,894 | 815,625 | 3,485,492,574 | 767,939,273 | 729,520,618 | 160,723,861 | 74,254,357 | 16,704,069 | 4,289,267,549 | 945,367,203 | 42,892,675 | - | 36,814,690 | 921,364,139 | 22.0 | 22.0 | |
| 1994-95.. | 1,234,397 | 11,227,469 | 786,375 | 3,555,421,282 | 765,252,332 | 776,687,828 | 167,217,131 | 87,576,943 | 19,234,972 | 4,419,686,053 | 951,704,435 | 44,196,861 | - | 38,258,168 | 926,694,508 | 21.3 | 21.7 | |
| 1995-96.. | 1,194,295 | 11,689,883 | 439,650 | 3,664,280,029 | 797,936,516 | 797,837,928 | 173,727,166 | 95,774,745 | 21,258,248 | 4,557,892,702 | 992,921,929 | 45,578,927 | - | 41,326,681 | 964,919,077 | 21.6 | 22.0 | |
| 1996-97.. | 1,287,729 | 11,676,667 | 207,775 | 3,779,059,465 | 835,145,540 | 829,940,828 | 183,089,743 | 129,209,994 | 29,029,277 | 4,738,210,287 | 1,047,264,560 | 47,382,103 | - | 50,047,065 | 1,010,389,665 | 21.7 | 22.6 | |
| 1997-98.. | 1,206,785 | 11,804,079 | 164,350 | 3,876,174,246 | 871,427,074 | 837,440,502 | 188,223,083 | 134,567,341 | 30,822,926 | 4,848,182,089 | 1,090,473,084 | 48,481,821 | - | 50,178,951 | 1,053,469,346 | 22.6 | 22.3 | |
| 1998-99.. | 960,850 | 12,491,183 | 175,905 | 4,018,556,738 | 864,053,930 | 916,855,663 | 197,031,007 | 135,985,474 | 29,870,001 | 5,071,397,875 | 1,090,954,938 | 50,713,979 | - | 49,111,593 | 1,055,471,282 | 21.6 | 21.2 | |
| 1999-00.. | 892,861 | 12,278,488 | 211,300 | 4,162,396,679 | 891,424,811 | 916,255,092 | 196,404,519 | 139,566,218 | 30,315,402 | 5,218,217,989 | 1,118,144,731 | 52,182,180 | - | 51,513,797 | 1,080,013,583 | 21.0 | 22.0 | |
| 2000-01.. | 1,085,345 | 12,803,620 | 161,850 | 4,142,596,132 | 973,369,635 | 931,213,500 | 218,815,625 | 150,317,967 | 35,732,981 | 5,224,127,599 | 1,227,918,241 | 52,241,276 | - | 45,211,855 | 1,196,757,202 | 23.1 | 24.3 | |
| 2001-02.. | 948,769 | 12,938,330 | 249,224 | 4,221,639,650 | 1,019,885,366 | 908,766,044 | 219,832,985 | 143,514,715 | 35,383,410 | 5,273,920,409 | 1,275,101,761 | 52,739,204 | 19,407 | 65,746,529 | 1,223,472,147 | 24.1 | 24.2 | |
| 2002-03.. | 949,133 | 13,450,770 | 241,704 | 4,237,851,618 | 967,457,061 | 940,455,701 | 214,617,560 | 158,848,383 | 36,996,067 | 5,337,155,702 | 1,219,070,688 | 53,371,557 | 45,928 | 62,361,230 | 1,171,305,137 | 22.1 | 23.4 | |
| 2003-04.. | 1,017,729 | 13,881,390 | 290,823 | 4,408,187,172 | 1,048,220,845 | 958,162,868 | 249,814,423 | 142,839,981 | 35,040,786 | 5,509,190,021 | 1,333,076,054 | 55,091,900 | 39,715 | 60,552,482 | 1,287,673,799 | 24.2 | 24.3 | |
| 2004-05.. | 845,726 | 15,195,902 | 611,550 | 4,391,710,418 | 1,106,922,922 | 1,025,030,793 | 260,031,869 | 162,429,973 | 41,752,725 | 5,579,171,184 | 1,408,707,517 | 55,791,712 | 22,081 | 70,689,618 | 1,354,648,996 | 24.6 | 26.6 | |
| 2005-06.. | 1,040,606 | 14,577,283 | 392,604 | 4,363,576,380 | 1,231,013,939 | 1,011,061,390 | 285,356,823 | 147,950,573 | 42,020,086 | 5,522,588,343 | 1,558,390,848 | 55,225,883 | 45,590 | 64,156,605 | 1,510,199,146 | 27.1 | 29.9 | |
| 2006-07.. | 913,976 | 14,907,956 | 593,074 | 4,430,236,379 | 1,325,311,049 | 1,022,187,461 | 305,672,641 | 149,123,224 | 45,328,524 | 5,601,547,064 | 1,676,312,214 | 56,015,471 | 33,186 | 67,666,402 | 1,625,027,632 | 29.9 | 29.9 | |

Detail may not add to totals due to rounding.

The tax rate is 17.5 cents per gallon plus a variable wholesale component which is the greater of either 3.5 cents per gallon or 7% of the average wholesale price of motor fuel for the applicable base period. Effective for the period July 1, 2006 through June 30, 2007, G.S. 105-449.80(a) was amended to cap the variable wholesale component of the motor fuel excise tax at 12.4 cents per gallon. [The 2007 General Assembly extended the cap for the two-year period, July 1, 2007 through June 30, 2009.]

In addition to the per gallon road tax, every gallon of motor fuel includes a 0.25-cent per gallon inspection tax.

Rates are set semiannually for January-June and July-December. Collections received by the Department of Revenue in July reflect June transactions (the rate in effect for the prior January-June period); collections received during August-January reflect July-December transactions (the rate in effect for the July-December period); collections received during February-June reflect January-May transactions (the rate in effect for the January-June period). Collections also include delinquent tax payments reflecting the tax rate in effect at the time of the transaction. Collections for any given fiscal year may reflect several tax rates.

*A road tax for the privilege of using the streets and highways of this State is imposed upon every motor carrier on the amount of motor fuel or alternative fuel used by a carrier in its operations within this State. Such carriers are entitled to a credit for tax paid by the carrier on fuel purchased in the State.