

TABLE 53. MOTOR FUELS TAX COLLECTIONS

[G.S. 105 SUBCHAPTER V.]

Fiscal year	Motor Fuels Tax Gross Collections															Collection fees on overdue tax debts	Refunds	Toal net collections [all sources]	Per Gallon Rate [See notes for explanation of rates]		
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax *		Combined Fuel Types			Tax collections per 1 cent of tax	(-)	(-)				(-)	July through December (cents)	January through June (cents)
	(+)		(+)	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	Gallons on which tax was collected									
	General Fund allocation	Highway Fund allocation	Registration Fees and Civil Penalties																		
1989-90.....	1,021,567	10,071,641	1,071,338	3,322,976,230	679,291,623	667,131,273	135,687,475	57,775,387	11,601,006	4,047,882,890	826,580,105	40,478,829	-	33,105,454	805,639,196	20.9	21.7				
1990-91.....	1,426,504	9,818,355	671,050	3,247,800,367	709,656,711	632,803,962	138,396,560	68,744,824	15,463,049	3,949,349,153	863,516,319	39,493,492	-	38,092,475	837,339,754	21.5	22.3				
1991-92.....	1,356,651	9,922,445	635,393	3,277,488,597	736,119,035	638,646,025	143,544,789	71,447,824	16,433,937	3,987,582,446	896,097,761	39,875,824	-	34,611,069	873,401,180	22.6	22.3				
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				

Detail may not add to totals due to rounding.

Effective July 15, 1986, the tax rate was 14 cents per gallon plus 3% of the average wholesale price which was then converted to the nearest 1/10 of a cent. Collections received during July and August of 1989 reflected transactions subject to a per gallon rate of 15.7 cents.

Effective August 1, 1989, the tax rate was changed to 17 cents per gallon plus 7% of the average wholesale price which was then converted to the nearest 1/10 of a cent.

Effective January 1, 1992, the tax rate was changed to 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.

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.