

TABLE 53. 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 [\$]						
	General Fund allocation [\$]	Highway Fund allocation [\$]															
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
2007-08..	784,734	14,200,122	556,999	4,418,155,685	1,316,938,521	982,084,376	292,692,568	154,922,691	47,205,851	5,555,162,752	1,656,836,941	55,551,628	47,716	74,686,003	1,597,645,077	29.7	29.9
2008-09..	901,426	13,674,635	540,640	4,329,784,969	1,294,458,711	870,264,569	260,255,450	131,613,901	40,782,747	5,331,663,439	1,595,496,908	53,316,634	20,616	79,841,227	1,530,751,765	29.9	29.9

Detail may not add to totals due to rounding.

Collection amounts include tax, penalty and interest; gallon amounts are calculations based on the reported tax liability.

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.