

**TABLE 54. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES**  
[G.S. 119 ARTICLE 3.]

Fiscal year	Motor Fuels*			Aviation Fuels and Other Kerosene			Combined Fuels 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	
		Amount [\$]	% Change		Amount [\$]	% Change		Amount [\$]	% Change
1991-92.....	4,051,924,276	9,944,558	1.03%	528,961,220	1,334,537	-4.82%	4,580,885,496	11,279,095	0.30%
1992-93.....	4,165,887,724	10,418,282	4.76%	460,223,304	1,152,679	-13.63%	4,626,111,028	11,570,961	2.59%
1993-94.....	4,310,544,380	10,770,142	3.38%	445,743,988	1,225,860	6.35%	4,756,288,368	11,996,002	3.67%
1994-95.....	4,498,802,312	11,249,765	4.45%	484,996,992	1,212,101	-1.12%	4,983,799,304	12,461,866	3.88%
1995-96.....	4,685,727,248	11,719,004	4.17%	459,770,600	1,165,174	-3.87%	5,145,497,848	12,884,179	3.39%
1996-97.....	4,686,509,124	11,720,114	0.01%	497,368,152	1,244,282	6.79%	5,183,877,276	12,964,396	0.62%
1997-98.....	4,731,626,232	11,830,585	0.94%	470,922,684	1,180,279	-5.14%	5,202,548,916	13,010,863	0.36%
1998-99.....	5,008,069,028	12,521,538	5.84%	343,295,528	930,495	-21.16%	5,351,364,556	13,452,033	3.39%
1999-00.....	4,919,624,772	12,313,007	-1.67%	343,336,688	858,342	-7.75%	5,262,961,460	13,171,349	-2.09%
2000-01.....	5,130,097,756	12,831,369	4.21%	422,995,452	1,057,597	23.21%	5,553,093,208	13,888,966	5.45%
2001-02.....	5,186,502,300	12,973,700	1.11%	365,359,488	913,399	-13.63%	5,551,861,788	13,887,098	-0.01%
2002-03.....	5,389,350,780	13,474,007	3.86%	370,323,676	925,897	1.37%	5,759,674,456	14,399,904	3.69%
2003-04.....	5,563,515,120	13,909,324	3.23%	395,902,148	989,795	6.90%	5,959,417,268	14,899,119	3.47%
2004-05.....	6,094,146,072	15,236,021	9.54%	322,242,200	805,607	-18.61%	6,416,388,272	16,041,628	7.67%
2005-06.....	5,841,224,624	14,603,672	-4.15%	405,661,780	1,014,218	25.89%	6,246,886,404	15,617,889	-2.64%

Detail may not add to totals due to rounding. Tax collections include amounts of penalty and interest.

\*Includes gasoline, diesel, kerosene, and alternative fuels.

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.

