

TABLE 59A. ARTICLE 43 LOCAL GOVERNMENT SALES AND USE TAXES FOR PUBLIC TRANSPORTATION

Fiscal year	Net collections [1/2% levy] [\$]
1998-99....	8,690,365
1999-00....	53,387,219
2000-01....	55,195,321
2001-02....	51,397,105
2002-03....	50,526,692
2003-04....	54,363,274
2004-05....	59,496,620
2005-06....	66,021,154
2006-07....	70,804,894

Mecklenburg Public Transportation Sales Tax Act:

HB 1231 (SL 1997-417) amended Subchapter VIII of Chapter 105 to add a new Article 43, Local Government Public Transportation Sales Tax Act, G.S. 105-505 through G.S. 105-510. The act authorized Mecklenburg County, subject to a referendum, to levy an additional 1/2% local sales and use tax to be used only for public transportation systems. The administration of the tax is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B.