

**TABLE 60A. ARTICLE 43. LOCAL GOVERNMENT SALES  
AND USE TAXES FOR PUBLIC TRANSPORTATION**

**Part 2. Mecklenburg County [§ 105-507 - § 105-507.4]**

Fiscal year	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
1998-99.....	8,690,365.00	-	8,690,365.00
1999-00.....	53,387,218.96	(287,959.44)	53,099,259.52
2000-01.....	55,195,321.40	(300,606.20)	54,894,715.20
2001-02.....	51,397,105.31	(336,394.35)	51,060,710.96
2002-03.....	50,526,692.04	(434,055.80)	50,092,636.24
2003-04.....	54,363,274.37	(486,300.14)	53,876,974.23
2004-05.....	59,496,619.96	(470,143.79)	59,026,476.17
2005-06.....	66,021,153.84	(427,447.03)	65,593,706.81
2006-07.....	70,804,894.07	(395,026.22)	70,409,867.85
2007-08.....	71,521,392.04	(414,872.69)	71,106,519.35
2008-09.....	61,743,347.23	(477,353.47)	61,265,993.76
2009-10.....	57,814,922.33	(437,872.38)	57,377,049.95
2010-11.....	56,369,919.85	(405,130.92)	55,964,788.93
2011-12.....	65,870,395.51	(415,116.99)	65,455,278.52

The Local Government Public Transportation Sales Tax Act provides the counties and transportation authorities of this State (subject to referendum approval) an opportunity to obtain additional revenue for the purpose of financing local 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 § 105-164.13B.

**TABLE 60B. ARTICLE 45. LOCAL GOVERNMENT SALES  
AND USE TAX FOR BEACH NOURISHMENT**

Fiscal year	Net collections [1¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
2005-06.....	2,853,417.21	(40,009.30)	2,813,407.91
2006-07.....	1,860,797.33	-	1,860,797.33
2007-08.....	219,195.71	-	219,195.71
2008-09.....	107,427.46	-	107,427.46
2009-10.....	4,669.56	(8.59)	4,660.97
2010-11.....	(32.91)	0.12	(32.79)
2011-12.....	691.04	(2.36)	688.68

Local Government Sales and Use Tax for Beach Nourishment Act:

SB 622 (SL 2005-276, s. 33.33) amended Chapter 123 of the 2004 Session Laws that added a new Article 45, Local Government Sales and Use Tax for Beach Nourishment, § 105-525 through § 105-531.

The act, as amended, added a new Section 3.1 to provide that the board of commissioners of Dare County were authorized to levy a temporary additional 1% local sales and use tax to be used only for beach nourishment. The administration of the tax was in accordance with Article 39 of Chapter 105. The tax did not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B.

The tax was only in effect from January 1, 2006 through June 30, 2006. Amounts received after 2005-06 reflect delinquent returns, audits, and refunds associated with the six-month period the tax was in effect. Negative collection values indicate an excess of refunds relative to collections.