

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

Fiscal year	Net collections [1/2¢ tax] [\$]
1998-99.....	8,690,365.00
1999-00.....	53,387,218.96
2000-01.....	55,195,321.40
2001-02.....	51,397,105.31
2002-03.....	50,526,692.04
2003-04.....	54,363,274.37
2004-05.....	59,496,619.96
2005-06.....	66,021,153.84
2006-07.....	70,804,894.07
2007-08.....	71,521,392.04
2008-09.....	61,743,347.23

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.

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

Fiscal year	Net collections [1¢ tax] [\$]
2005-06.....	2,853,417.21
2006-07.....	1,860,797.33
2007-08.....	219,195.71
2008-09.....	107,427.46

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, G.S. 105-525 through G.S. 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 G.S. 105-164.13B. The tax was only in effect from January 1, 2006 through June 30, 2006.

TABLE 60C. ARTICLE 46 ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY

County	Fiscal year 2007-08			Fiscal year 2008-09		
	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander....	54,135.51	218.16	53,917.35	383,746.77	1,597.01	382,149.76
Catawba.....	717,955.15	2,893.36	715,061.79	4,915,874.57	20,456.87	4,895,417.70
Cumberland....	-	-	-	6,523,983.26	27,577.54	6,496,405.72
Haywood.....	-	-	-	1,026,502.28	4,333.36	1,022,168.92
Martin.....	70,492.08	284.09	70,207.99	567,426.65	2,359.89	565,066.76
Pitt.....	648,073.42	2,611.74	645,461.68	4,673,118.34	19,442.67	4,653,675.67
Sampson.....	134,105.27	540.44	133,564.83	971,695.06	4,047.62	967,647.44
Surry.....	262,835.52	1,059.23	261,776.29	1,947,228.53	8,110.63	1,939,117.90
Totals.....	1,887,596.95	7,607.02	1,879,989.93	21,009,575.46	87,925.59	20,921,649.87

One-Quarter Cent (1/4¢) County Sales and Use Tax Act:

HB 1473 (SL 2007-323, s. 31.17(b)) amended Subchapter VIII of Chapter 105 to add a new Article 46, One-Quarter Cent (1/4¢) County Sales and Use Tax Act, G.S. 105-535 through G.S. 105-538, that authorized county boards of commissioners, by resolution and subject to a referendum, to levy an additional 1/4% local sales and use tax. The administration of the tax, with exception, 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. The net proceeds of the tax are distributed to the counties. Unlike other local sales and use taxes levied pursuant to Articles 39, 40, 42, and 44, the amounts allocated to counties are not divided between a county and its municipalities. In accordance with legislative provisions, six counties adopted resolutions to levy the additional 1/4% sales and use tax effective April 1, 2008. Two additional counties authorized the levy effective October 1, 2008.