

TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares										Municipal shares										Combined county and municipal shares of state levies [S]
	White goods disposal tax [S]	Scrap tire disposal tax [S]	Solid waste disposal tax [S]	Beer and wine excise taxes b [S]	Utility franchise/piped natural gas excise taxes† [S]	State sales and use tax: 7% combined general rate				Total county shares [S]	Solid waste disposal tax [S]	Beer and wine excise taxes b [S]	Utility franchise/piped natural gas excise taxes [S]	State sales and use tax: 7% combined general rate				State street-aid [Powell Bill allocation] a [S]	Total municipal shares [S]		
						Electricity†† § 105-164.44K [S]	Piped natural gas†† § 105-164.44L [S]	Telecommunications § 105-164.44F† [S]	Video Programming § 105-164.44I d [S]					Electricity†† § 105-164.44K [S]	Piped natural gas†† § 105-164.44L [S]	Telecommunications § 105-164.44F [S]	Video Programming § 105-164.44I d [S]				
2001-02..	2,204,790	7,291,213	-	-	-	-	-	-	-	9,496,003	-	-	96,915,830	-	-	9,704,764	-	135,438,430	242,059,024	251,555,027	
2002-03..	2,120,673	7,491,900	-	10,367,617	-	-	-	-	-	19,980,190	-	17,041,309	149,982,576	-	-	55,183,726	-	130,234,131	352,441,742	372,421,932	
2003-04..	2,379,120	7,749,884	-	10,690,363	-	-	-	-	-	20,819,367	-	17,784,710	153,049,253	-	-	52,922,447	-	120,726,041	344,482,451	365,301,817	
2004-05..	3,023,674	8,140,943	-	11,074,970	-	-	-	-	-	22,239,587	-	18,703,575	156,416,273	-	-	56,290,836	-	135,305,539	366,716,223	388,955,810	
2005-06..	2,969,528	8,563,891	-	11,112,647	-	-	-	-	-	22,646,065	-	19,117,119	163,132,254	-	-	53,898,653	-	136,850,768	372,998,794	395,644,859	
2006-07..	3,403,652	9,120,878	-	11,331,104	179,017	-	-	90,055	4,256,828	28,381,533	-	20,285,733	162,523,725	-	-	73,206,999	9,280,203	137,970,401	403,267,060	431,648,593	
2007-08..	3,192,414	9,686,747	-	11,625,997	264,687	-	-	129,716	23,235,169	48,134,729	-	21,447,336	183,505,420	-	-	68,793,155	50,736,002	157,707,780	482,189,695	530,324,424	
2008-09..	2,495,654	9,767,090	1,458,453	11,623,425	286,829	-	-	141,220	25,464,547	51,237,219	1,458,453	21,756,175	193,632,766	-	-	77,533,417	55,758,468	145,067,572	495,206,852	546,444,071	
2009-10..	2,200,533	10,014,453	3,456,976	3,693,538	302,486	-	-	132,266	25,159,942	44,960,194	3,456,976	7,166,791	204,110,095	-	-	75,054,809	56,784,064	131,798,134	478,370,868	523,331,062	
2010-11..	2,645,832	10,932,165	3,378,816	14,341,963	312,478	-	-	118,621	24,208,695	55,938,570	3,378,816	19,679,325	211,661,419	-	-	68,796,925	55,300,547	134,299,711	493,116,745	549,055,315	
2011-12..	2,629,996	11,600,911	3,511,093	11,674,809	289,142	-	-	132,753	25,409,668	55,248,371	3,511,093	22,435,300	203,817,248	-	-	72,413,555	56,479,430	138,346,613	497,003,239	552,251,610	
2012-13..	2,630,297	11,637,880	3,273,395	11,415,207	318,578	-	-	123,869	24,858,040	54,257,266	3,273,395	21,140,618	218,063,254	-	-	66,575,522	54,818,729	142,814,353	506,685,871	560,943,137	
2013-14..	2,615,774	11,980,813	2,962,322	12,572,701	334,232	-	-	115,864	24,474,657	55,056,364	2,962,322	23,150,478	228,330,912	-	-	62,413,171	53,950,836	145,610,105	516,417,825	571,474,188	
2014-15..	3,168,812	12,107,978	3,408,276	13,845,823	71,224	466,277	2,355	112,213	24,575,138	57,758,096	3,408,276	25,679,310	52,473,589	230,032,873	14,066,506	60,710,404	54,731,501	147,310,111	588,412,572	646,170,667	
2015-16..	2,493,559	13,139,685	3,440,231	13,018,840	-	669,337	2,712	93,728	23,751,098	56,609,191	3,440,231	24,001,878	-	327,930,766	12,218,548	50,928,437	53,059,668	147,759,959	619,339,488	675,948,679	

The table reflects amounts actually paid to local governments; amounts are shown by year in which received by local governments. Allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall are excluded.

aState street-aid allocations are made annually to incorporated eligible and qualifying municipalities to be expended for maintaining, repairing, constructing, reconstructing or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the municipal limits or for meeting the municipality's proportionate share of assessments levied for such purposes, or for the planning, construction and maintenance of bikeways, greenways, or sidewalks.

Effective through the fiscal year 2012-13 allocation, the annual allocation is a combination of appropriations sourced to the Highway and Highway Trust Funds; in addition to the 1 3/4¢ per gallon share of the motor fuels and alternative fuels tax revenue from the Highway Fund, municipalities received an annual amount equal to 6.5% of certain revenues from the Highway Trust Fund.

SL 2013-183, s. 3.1, effective July 1, 2013, amended § 136-41.1(a) such that the annual Powell Bill appropriation from the Highway Fund is an amount equal to 10.4% of the net collections generated during the immediately preceding fiscal year under § 105, Article 36C and alternative fuel taxed under § 105, Article 36D. SL 2013-183, s. 4 8(b)(3) abolished the 6.5% Highway Trust Fund annual appropriation component of the annual Powell Bill allocation.

Historical note: The first State street-aid allocation was disbursed in 1951 at a rate of 1/2¢ per gallon of taxed motor fuel; for fiscal years 1972 through 1981, the allocation rate was set at 1¢ per gallon; for fiscal years 1982 through 1986, the allocation rate was set at 1 3/8¢ per gallon. The 1 3/4¢ per gallon rate (effective for the fiscal year 1987 allocation) was established as result of the 1986 General Assembly's actions to increase the motor fuels tax rate to 14 cents per gallon plus 3% of the average wholesale price (15.5¢ per gallon) effective July 15, 1986.

bIn 2001-02, local governments did not receive an allocation for beer and wine excise taxes as the funds were retained by the State due to budgetary shortfall. The allocated amounts retained by the State included the county share of \$10,141,027 and the municipal share of \$16,637,645. Municipalities received only \$96,915,830 of the \$178,065,964 proceeds of utility franchise tax as two quarters of distributions were retained by the State due to budgetary shortfall.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010 (reflected in annual local government distribution transacted May 2010).

cThe sales and use tax imposition on telecommunications became effective January 1, 2002; the municipal distribution amount shown for 2001-02 was based on tax collections for less than a full year due to the date of implementation.

†HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. Beginning with 2006-07, Camden County has received a share of the distributable proceeds as a result of the legislation.

dEffective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

††SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9). [§ 105-164.44K and § 105-164.44L provide for local share allocations of net tax proceeds generated from sales of electricity and piped natural gas]