

TABLE 8. TOBACCO PRODUCTS TAX NET COLLECTIONS

[G.S. 105 ARTICLE 2A.]

Fiscal year	Cigarette tax net collections [\$]	Other tobacco products tax net collections ^b [\$]	Collection fees on overdue tax debts [\$]	Net collections to General Fund [\$]	Year-over-year % change		
					Cigarette tax net collections	Other tobacco products tax net collections	Amount to General Fund
1989-90.....	15,315,186	-	-	15,315,186	-2.4%	-	92.6%
1990-91.....	15,190,478	-	-	15,190,478	-0.8%	-	-0.8%
1991-92.....	39,566,666 ^a	796,241	-	40,362,907	160.5%	-	165.7%
1992-93.....	40,931,883	1,949,018	-	42,880,901	3.5%	144.8%	6.2%
1993-94.....	35,837,482 ^c	2,087,574	-	37,925,056	-12.4%	7.1%	-11.6%
1994-95.....	42,409,849	2,225,901	-	44,635,750	18.3%	6.6%	17.7%
1995-96.....	44,231,102	2,466,634	-	46,697,736	4.3%	10.8%	4.6%
1996-97.....	44,011,104	2,666,245	-	46,677,349	-0.5%	8.1%	0.0%
1997-98.....	44,278,780	2,898,438	-	47,177,218	0.6%	8.7%	1.1%
1998-99.....	41,816,556	3,035,986	-	44,852,542	-5.6%	4.7%	-4.9%
1999-00.....	40,459,942	3,203,263	-	43,663,205	-3.2%	5.5%	-2.7%
2000-01.....	38,506,012	3,519,866	-	42,025,877	-4.8%	9.9%	-3.7%
2001-02.....	38,329,738	3,201,609	-	41,531,347	-0.5%	-9.0%	-1.2%
2002-03.....	38,430,687	3,569,204	1,178	41,998,713	0.3%	11.5%	1.1%
2003-04.....	39,810,915	3,923,858	2,004	43,732,769	3.6%	9.9%	4.1%

^a Effective August 1, 1991, the cigarette excise tax rate increased from 1 mill per cigarette (2 cents per pack of 20 cigarettes) to 2.5 mills per cigarette (5 cents per pack of 20 cigarettes).

^b Effective January 1, 1992, tobacco products (other than cigarettes) became subject to a tax of 2% of the cost price of the product.

^c Effective January 1, 1994, cigarette excise tax law changed from a stamp method of payment based on packs purchased to a reporting method based on sales. Concurrent with the change in the payment method was a reduction in the amount of discount allowed to taxpayers.

Cigarette tax/other tobacco products tax discount:
 Effective for reporting periods beginning on or after August 1, 2004, G.S. 105-113.21 and G.S. 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly tobacco tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

Detail may not add to totals due to rounding.

Figure 8.1 Tobacco Products Tax Net Collections by Type

