

TABLE 9. SOFT DRINK TAX COLLECTIONS
[G.S. 105 ARTICLE 2B.]

| Fiscal year | Soft Drink tax gross collections [\$] | Refunds [\$] | Collections to General Fund [net collections] [\$] | % change from prior year net collections |
|--------------|---------------------------------------|--------------|--|--|
| 1988-89..... | 28,181,885 | 269,813 | 27,912,071 | 2.00% |
| 1989-90..... | 29,192,090 | 205,042 | 28,987,047 | 3.85% |
| 1990-91..... | 29,803,913 | 51,853 | 29,752,060 | 2.64% |
| 1991-92..... | 32,522,160 | 104,352 | 32,417,808 | 8.96% |
| 1992-93..... | 34,638,786 | 177,413 | 34,461,373 | 6.30% |
| 1993-94..... | 36,619,009 | 80,321 | 36,538,688 | 6.03% |
| 1994-95..... | 38,899,568 | 941,488 | 37,958,080 | 3.88% |
| 1995-96..... | 39,822,258 | 16,259 | 39,805,998 | 4.87% |
| 1996-97..... | 31,572,316 | 224,670 | 31,347,645 | -21.25% |
| 1997-98..... | 23,082,977 | 4,332 | 23,078,645 | -26.38% |
| 1998-99..... | 12,385,729 | 36,476 | 12,349,253 | -46.49% |
| 1999-00..... | 1,328,631 | 42,682 | 1,285,949 | -89.59% |
| 2000-01..... | 51,207 | 5 | 51,202 | -96.02% |
| 2001-02..... | 1,855 | ----- | 1,855 | -96.38% |
| 2002-03..... | ----- | ----- | ----- | -100.00% |

Detail may not add to totals due to rounding.

The soft drink tax (G.S. 105-113.41 through 105-113.67) was repealed effective July 1, 1999.

The soft drink excise tax was imposed on distributors, wholesale dealers, or retail dealers who first distributed, sold, consumed, or otherwise handled bottled soft drink or base products in this State.

Soft drink tax rates and bases:

| Effective date | Rate | Base | Effective date | Rate | Base |
|----------------|----------|------------------------|----------------|---------------------|---|
| 9/1/69 | 1 cent | per bottled soft drink | 9/1/69 | \$1 per gallon | liquid base products (4/5 cent per ounce) |
| 7/1/96-6/30/97 | 3/4 cent | | 7/1/96-6/30/97 | 75 cents per gallon | |
| 7/1/97-6/30/98 | 1/2 cent | | 7/1/97-6/30/98 | 50 cents per gallon | |
| 7/1/98-6/30/99 | 1/4 cent | | 7/1/98-6/30/99 | 25 cents per gallon | |

[Rates for dry base products were the same as for bottled soft drinks except that the rates were per ounce for dry base products instead of per bottle for bottled products.]

