

**TABLE 12. NET ALCOHOLIC BEVERAGE TAX COLLECTIONS BY TYPE**  
[G.S. 105 ARTICLE 2C.]

Type of Tax	Fiscal Year									
	1989-1990		1990-1991		1991-1992		1992-1993		1993-1994	
	Collection amount [\$]	% of total								
<b>License tax:*</b>										
Beer	348,253	0.23%	337,878	0.22%	1,369,492	0.87%	1,613,603	1.01%	1,667,639	1.03%
Wine	448,822	0.30%	447,339	0.29%	1,270,889	0.80%	1,471,315	0.92%	1,526,014	0.95%
Other	416	0.00%	710	0.00%	641	0.00%	1,128	0.00%	776	0.00%
<b>Total license</b>	<b>797,491</b>	<b>0.53%</b>	<b>785,927</b>	<b>0.51%</b>	<b>2,641,022</b>	<b>1.67%</b>	<b>3,086,046</b>	<b>1.94%</b>	<b>3,194,429</b>	<b>1.98%</b>
<b>Excise tax:</b>										
Beer excise	68,147,670	45.00%	69,244,265	45.02%	69,632,297	44.03%	70,817,204	44.48%	73,692,743	45.71%
Fortified wine excise	2,551,505	1.68%	2,465,687	1.60%	2,283,027	1.44%	2,090,872	1.31%	1,894,108	1.17%
Unfortified wine excise	6,375,862	4.21%	6,260,218	4.07%	5,739,541	3.63%	5,462,170	3.43%	5,692,364	3.53%
Liquor excise	70,557,016	46.59%	72,072,171	46.85%	72,735,145	45.99%	72,134,448	45.30%	70,971,766	44.02%
Liquor surcharge	3,014,709	1.99%	2,992,684	1.95%	5,124,896	3.24%	5,632,547	3.54%	5,781,942	3.59%
<b>Total excise</b>	<b>150,646,762</b>	<b>99.47%</b>	<b>153,035,025</b>	<b>99.49%</b>	<b>155,514,906</b>	<b>98.33%</b>	<b>156,137,241</b>	<b>98.06%</b>	<b>158,032,923</b>	<b>98.02%</b>
<b>Total collections</b>	<b>151,444,253</b>	<b>100.00%</b>	<b>153,820,952</b>	<b>100.00%</b>	<b>158,155,928</b>	<b>100.00%</b>	<b>159,223,287</b>	<b>100.00%</b>	<b>161,227,352</b>	<b>100.00%</b>
<b>Less:</b>										
Local distribution allocations	5,683,612	3.75%	see note	-						
Intergovernmental transfers:										
DOACS transfer +	70,026	0.05%	67,613	0.04%	80,107	0.05%	80,825	0.05%	93,735	0.06%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
<b>Net collections to General Fund</b>	<b>145,690,616</b>	<b>96.20%</b>	<b>153,753,340</b>	<b>99.96%</b>	<b>158,075,821</b>	<b>99.95%</b>	<b>159,142,462</b>	<b>99.95%</b>	<b>161,133,617</b>	<b>99.94%</b>

  

Type of Tax	Fiscal Year									
	1994-1995		1995-1996		1996-1997		1997-1998		1998-1999	
	Collection amount [\$]	% of total								
<b>License tax:*</b>										
Beer	1,620,817	0.99%	1,640,748	0.98%	1,616,633	0.93%	1,664,527	0.94%	402,450	0.22%
Wine	1,478,013	0.91%	1,523,813	0.91%	1,504,391	0.87%	1,553,568	0.88%	415,437	0.23%
Other	730	0.00%	635	0.00%	495	0.00%	560	0.00%	54	0.00%
<b>Total license</b>	<b>3,099,560</b>	<b>1.90%</b>	<b>3,165,196</b>	<b>1.88%</b>	<b>3,121,519</b>	<b>1.80%</b>	<b>3,218,655</b>	<b>1.81%</b>	<b>817,941</b>	<b>0.45%</b>
<b>Excise tax:</b>										
Beer excise	74,760,038	45.79%	76,139,438	45.30%	77,939,400	44.92%	79,153,608	44.60%	82,384,631	45.12%
Fortified wine excise	1,879,918	1.15%	1,892,250	1.13%	1,684,012	0.97%	1,560,452	0.88%	1,394,901	0.76%
Unfortified wine excise	6,050,087	3.71%	6,808,590	4.05%	7,292,528	4.20%	7,404,304	4.17%	7,833,110	4.29%
Liquor excise	71,351,719	43.70%	73,706,584	43.85%	76,862,992	44.30%	79,026,733	44.53%	82,324,244	45.09%
Liquor surcharge	6,142,225	3.76%	6,360,075	3.78%	6,608,730	3.81%	7,109,308	4.01%	7,820,536	4.28%
<b>Total excise</b>	<b>160,183,987</b>	<b>98.10%</b>	<b>164,906,937</b>	<b>98.12%</b>	<b>170,387,662</b>	<b>98.20%</b>	<b>174,254,405</b>	<b>98.19%</b>	<b>181,757,423</b>	<b>99.55%</b>
<b>Total collections</b>	<b>163,283,547</b>	<b>100.00%</b>	<b>168,072,133</b>	<b>100.00%</b>	<b>173,509,181</b>	<b>100.00%</b>	<b>177,473,060</b>	<b>100.00%</b>	<b>182,575,364</b>	<b>100.00%</b>
<b>Less:</b>										
Local distribution allocations	see note	-	22,451,744	13.36%	23,210,614	13.38%	23,599,550	13.30%	24,424,343	13.38%
Intergovernmental transfers:										
DOACS transfer +	94,763	0.06%	102,536	0.06%	90,000	0.05%	150,000	0.08%	124,492	0.07%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
<b>Net collections to General Fund</b>	<b>163,188,783</b>	<b>99.94%</b>	<b>145,517,853</b>	<b>86.58%</b>	<b>150,208,567</b>	<b>86.57%</b>	<b>153,723,510</b>	<b>86.62%</b>	<b>158,026,529</b>	<b>86.55%</b>

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	1999-2000		2000-2001		2001-2002		2002-2003		2003-2004	
	Collection amount [\$]	% of total								
<b>License tax:*</b>										
Beer	8,177	0.00%	1,046	0.00%	2,234	0.00%	799	0.00%	-	-
Wine	7,482	0.00%	224	0.00%	1,770	0.00%	47	0.00%	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total license</b>	<b>15,659</b>	<b>0.01%</b>	<b>1,270</b>	<b>0.00%</b>	<b>4,004</b>	<b>0.00%</b>	<b>846</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Excise tax:</b>										
Beer excise	85,415,039	44.53%	86,281,560	43.36%	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%
Fortified wine excise	1,448,805	0.76%	1,371,315	0.69%	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%
Unfortified wine excise	8,504,894	4.43%	8,653,912	4.35%	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%
Liquor excise	88,220,230	45.99%	94,275,888	47.38%	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%
Liquor surcharge	8,213,887	4.28%	8,382,531	4.21%	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%
<b>Total excise</b>	<b>191,802,855</b>	<b>99.99%</b>	<b>198,965,206</b>	<b>100.00%</b>	<b>201,628,952</b>	<b>100.00%</b>	<b>198,654,633</b>	<b>100.00%</b>	<b>211,217,582</b>	<b>100.00%</b>
<b>Total collections</b>	<b>191,818,514</b>	<b>100.00%</b>	<b>198,966,476</b>	<b>100.00%</b>	<b>201,632,956</b>	<b>100.00%</b>	<b>198,655,479</b>	<b>100.00%</b>	<b>211,217,582</b>	<b>100.00%</b>
<b>Less:</b>										
Local distribution allocations	25,236,935	13.16%	26,092,566	13.11%	-	-	27,408,926	13.80%	28,475,073	13.48%
Intergovernmental transfers:										
DOACS transfer +	209,226	0.11%	175,000	0.09%	298,180	0.15%	350,000	0.18%	350,000	0.17%
Special reserve fund	-	-	-	-	26,690,051	13.24%	-	-	-	-
<b>Net collections to General Fund</b>	<b>166,372,353</b>	<b>86.73%</b>	<b>172,698,910</b>	<b>86.80%</b>	<b>174,644,725</b>	<b>86.62%</b>	<b>170,896,552</b>	<b>86.03%</b>	<b>182,392,509</b>	<b>86.35%</b>

Detail may not add to totals due to rounding.

Amounts shown for local distribution allocations represent amounts placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year.

The local distribution allocation amount for 2001-02, \$26,690,051, was not distributed to local governments, but was instead transferred to a special reserve fund created by the Governor pursuant to Executive Order dated February 1, 2002; the State retained this allocation to partially offset the budgetary shortfall situation.

**+DOACS transfer (G.S.105-113.81A):**

Net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State [not to exceed \$350,000 annually] are required to be credited to the Department of Agriculture and Consumer Services to be allocated to the North Carolina Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State; the amount of the allocation has been adjusted since the enactment of the transfer in 1987.

Enactment of House Bill #2377 (Chapter 813, 1989 Session Laws) temporarily abolished the requirement to maintain a reserve account for distributing the local government share of beverage tax collections. Beginning with fiscal year 1990-91, an appropriation was established; the \$5,683,612 amount shown for 1989-90 was the amount of money in the reserve account prior to October 1, 1989 which was distributed in November 1989 for the 1988-89 fiscal year. Effective July 1, 1995, the provision of funds for the allocation changed from an annual appropriation based on the preceding 12-month period ending September 30 to a distribution based on the preceding 12-month period ending March 31 of each year.

\*State license taxes for alcoholic beverages were repealed effective May 1, 1999. Amounts shown after this date for license tax collections are delayed payments or refunds.

Collections exclude the following 20% collection fee amounts on overdue tax debts (G.S. 105-243.1): 2001-02: \$1,857; 2002-03: \$4,685; 2003-04: \$474.

Liquor surcharge: Pursuant to G.S. 18B-805, the local board shall pay to the Department of Revenue 1/2 of both the mixed beverages surcharges required by G.S. 18B-804(b)(8) and the guest room cabinet surcharge required by G.S. 18B-804(b)(9).

Pursuant to G.S. 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages.

Pursuant to G.S. 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a cabinet guest room permittee for resale in mixed beverages.

Effective February 1, 2002, the excise tax rate on liquor sold in ABC stores was reduced from 28% to 25% due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001.