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

	[G.S. 105 ARTICLE 2C.] Fiscal Year									
	1991-199	2	1992-1993		1993-1994		1994-1995		1995-19	96
	Collection	%	Collection	%	Collection	%	Collection	%	Collection	%
	amount	of	amount	of	amount	of	amount	of	amount	of
Type of Tax	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
License tax:*	[Ψ]	totta	[Ψ]	total	[Ψ]	totai	[Ψ]	total	[Ψ]	totta
Beer	1,369,492	0.87%	1,613,603	1.01%	1,667,639	1.03%	1,620,817	0.99%	1,640,748	0.98%
Wine	1,270,889	0.80%	1,471,315	0.92%	1,526,014	0.95%	1,478,013	0.91%	1,523,813	0.91%
Other	641	0.00%	1,128	0.00%	776	0.00%	730	0.00%	635	0.00%
Total license	2,641,022	1.67%	3,086,046	1.94%	3,194,429	1.98%	3,099,560	1.90%	3,165,196	1.88%
Excise tax:	,- ,-		- / /-		-, , , ,		.,,.		-,,	
Beer excise	69,632,297	44.03%	70,817,204	44.48%	73,692,743	45.71%	74,760,038	45.79%	76,139,438	45.30%
Fortified wine excise	2,283,027	1.44%	2,090,872	1.31%	1,894,108	1.17%	1,879,918	1.15%	1,892,250	1.13%
Unfortified wine excise	5,739,541	3.63%	5,462,170	3.43%	5,692,364	3.53%	6,050,087	3.71%	6,808,590	4.05%
Liquor excise	72,735,145	45.99%	72,134,448	45.30%	70,971,766	44.02%	71,351,719	43.70%	73,706,584	43.85%
Liquor surcharge	5,124,896	3.24%	5,632,547	3.54%	5,781,942	3.59%	6,142,225	3.76%	6,360,075	3.78%
Total excise	155,514,906	98.33%	156,137,241	98.06%	158,032,923	98.02%	160,183,987	98.10%	164,906,937	98.12%
Total collections	158,155,928	100.00%	159,223,287	100.00%	161,227,352	100.00%	163,283,547	100.00%	168,072,133	100.00%
Less:	130,133,720	100.00 /0	137,223,207	100.00 /0	101,227,332	100.00 /0	103,203,347	100.00 /0	100,072,133	100.00 /0
Local distribution allocations	see note	_	see note	_	see note	_	see note	_	22,451,744	13.36%
Intergovernmental transfers:	see note	-	see note	-	see note	-	see note	-	22,431,744	13.30 /0
DOACS transfer +	80,107	0.05%	80,825	0.05%	93,735	0.06%	94,763	0.06%	102,536	0.06%
Special reserve fund	00,107	0.05 /0	-	0.0570	75,755	0.0070	74,705	0.0070	102,550	0.0070
OSBM Civil Penalty/Forfeiture Fund	_				_	_				_
Net collections to General Fund	158,075,821	99.95%	159,142,462	99.95%	161,133,617	99.94%	163,188,783	99.94%	145,517,853	86.58%
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					E21 X7					
	1006 100	7 1	1007 1009	,	Fiscal Year		1000 2000	n	2000 200	
	1996-199		1997-1998		1998-1999	9	1999-2000		2000-200	
	Collection	%	Collection	%	1998-1999 Collection	%	Collection	%	Collection	%
Type of Toy	Collection amount	% of	Collection amount	% of	1998-1999 Collection amount	9 % of	Collection amount	% of	Collection amount	% of
Type of Tax	Collection	%	Collection	%	1998-1999 Collection	%	Collection	%	Collection	%
License tax:*	Collection amount [\$]	% of total	Collection amount [\$]	% of total	1998-1999 Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:* Beer	Collection amount [\$] 1,616,633	% of total 0.93%	Collection amount [\$] 1,664,527	% of total 0.94%	1998-1999 Collection amount [\$] 402,450	9 % of total 0.22%	Collection amount [\$] 8,177	% of total 0.00%	Collection amount [\$]	% of total 0.00%
License tax:* Beer Wine	Collection amount [\$] 1,616,633 1,504,391	% of total 0.93% 0.87%	Collection amount [\$] 1,664,527 1,553,568	% of total 0.94% 0.88%	1998-1999 Collection amount [\$] 402,450 415,437	9 % of total 0.22% 0.23%	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:* Beer Wine Other	Collection amount [\$] 1,616,633 1,504,391 495	% of total 0.93% 0.87% 0.00%	Collection amount [\$] 1,664,527 1,553,568 560	% of total 0.94% 0.88% 0.00%	1998-1999 Collection amount [\$] 402,450 415,437 54	% of total 0.22% 0.23% 0.00%	Collection amount [\$] 8,177 7,482	% of total 0.00% 0.00%	Collection amount [\$] 1,046 224	% of total 0.00% 0.00%
License tax:* Beer Wine Other Total license	Collection amount [\$] 1,616,633 1,504,391	% of total 0.93% 0.87%	Collection amount [\$] 1,664,527 1,553,568	% of total 0.94% 0.88%	1998-1999 Collection amount [\$] 402,450 415,437	9 % of total 0.22% 0.23%	Collection amount [\$] 8,177	% of total 0.00%	Collection amount [\$]	% of total 0.00%
License tax:* Beer Wine Other Total license Excise tax:	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519	% of total 0.93% 0.87% 0.00% 1.80%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655	% of total 0.94% 0.88% 0.00% 1.81%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941	9 % of total 0.22% 0.23% 0.00% 0.45%	Collection amount [\$] 8,177 7,482 - 15,659	% of total 0.00% 0.00% - 0.01%	Collection amount [\$] 1,046 224 - 1,270	% of total 0.00% 0.00% - 0.00%
License tax:* Beer Wine Other Total license Excise tax: Beer excise	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400	% of total 0.93% 0.87% 0.00% 1.80%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608	% of total 0.94% 0.88% 0.00% 1.81%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941	9 % of total 0.22% 0.23% 0.00% 0.45%	Collection amount [\$] 8,177 7,482 - 15,659 85,415,039	% of total 0.00% 0.00% - 0.01%	Collection amount [\$] 1,046 224 - 1,270 86,281,560	% of total 0.00% 0.00% - 0.00% 43.36%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76%	Collection amount [\$] 8,177 7,482 - 15,659 85,415,039 1,448,805	% of total 0.00% 0.00% - 0.01% 44.53% 0.76%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315	% of total 0.00% 0.00% - 0.00% 43.36% 0.69%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110	9 % of total 0.22% 0.23% 0.00% 0.45%	Collection amount [\$] 8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528 76,862,992	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20% 44.30%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17% 44.53%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29% 45.09%	8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894 88,220,230	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43% 45.99%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912 94,275,888	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35% 47.38%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29%	Collection amount [\$] 8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55%	8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43% 45.99% 4.28% 99.99%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912 94,275,888 8,382,531 198,965,206	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35% 47.38% 4.21% 100.00%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28%	8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43% 45.99% 4.28%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912 94,275,888 8,382,531	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35% 47.38% 4.21%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less:	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662 173,509,181	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423 182,575,364	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55% 100.00%	8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855 191,818,514	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43% 45.99% 4.28% 99.99% 100.00%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912 94,275,888 8,382,531 198,965,206	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35% 47.38% 4.21% 100.00%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55%	8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43% 45.99% 4.28% 99.99%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912 94,275,888 8,382,531 198,965,206	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35% 47.38% 4.21% 100.00%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers:	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662 173,509,181 23,210,614	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20% 100.00%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405 177,473,060 23,599,550	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19% 100.00%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423 182,575,364	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55% 100.00%	8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855 191,818,514	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43% 45.99% 4.28% 99.99% 100.00%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912 94,275,888 8,382,531 198,965,206 198,966,476	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35% 47.38% 4.21% 100.00% 13.11%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers: DOACS transfer +	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662 173,509,181	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423 182,575,364	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55% 100.00%	8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855 191,818,514	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43% 45.99% 4.28% 99.99% 100.00%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912 94,275,888 8,382,531 198,965,206	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35% 47.38% 4.21% 100.00%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers: DOACS transfer + Special reserve fund	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662 173,509,181 23,210,614	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20% 100.00%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405 177,473,060 23,599,550	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19% 100.00%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423 182,575,364	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55% 100.00%	8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855 191,818,514	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43% 45.99% 4.28% 99.99% 100.00%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912 94,275,888 8,382,531 198,965,206 198,966,476	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35% 47.38% 4.21% 100.00% 13.11%
License tax:* Beer Wine Other Total license Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers: DOACS transfer +	Collection amount [\$] 1,616,633 1,504,391 495 3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662 173,509,181 23,210,614	% of total 0.93% 0.87% 0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20% 100.00%	Collection amount [\$] 1,664,527 1,553,568 560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405 177,473,060 23,599,550	% of total 0.94% 0.88% 0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19% 100.00%	1998-1999 Collection amount [\$] 402,450 415,437 54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423 182,575,364	9 % of total 0.22% 0.23% 0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55% 100.00%	8,177 7,482 - 15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855 191,818,514	% of total 0.00% 0.00% - 0.01% 44.53% 0.76% 4.43% 45.99% 4.28% 99.99% 100.00%	Collection amount [\$] 1,046 224 - 1,270 86,281,560 1,371,315 8,653,912 94,275,888 8,382,531 198,965,206 198,966,476	% of total 0.00% 0.00% - 0.00% 43.36% 0.69% 4.35% 47.38% 4.21% 100.00% 13.11%

TABLE 12. - Continued

	Fiscal Year									
	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006	
	Collection	%								
	amount	of								
Type of Tax	[\$]	total								
License tax:*										
Beer	2,234	0.00%	799	0.00%	-	-	-	-	-	-
Wine	1,770	0.00%	47	0.00%	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	4,004	0.00%	846	0.00%	-	-	-	-	-	-
Excise tax:										
Beer excise	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%	95,667,156	41.32%
Fortified wine excise	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%	1,170,314	0.51%
Unfortified wine excise	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%	13,459,631	5.81%
Liquor excise	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%	108,997,192	47.07%
Liquor surcharge	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%	12,255,203	5.29%
Total excise	201,628,952	100.00%	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%
Total collections	201,632,956	100.00%	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%
Less:										
Local distribution allocations	-	-	27,408,926	13.80%	28,475,073	13.48%	29,778,545	13.57%	30,229,766	13.06%
Intergovernmental transfers:										
DOACS transfer +	298,180	0.15%	350,000	0.18%	350,000	0.17%	350,000	0.16%	440,039	0.19%
Special reserve fund	26,690,051	13.24%	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	34,450	0.01%
Net collections to General Fund	174,644,725	86.62%	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%	200,845,242	86.74%

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 (\$500,000 effective <u>July 1, 2005</u>)] are required to be credited to the Department of Agriculture and Consumer Services [Department of Commerce effective <u>September 8, 2005</u>] 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) 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. Effective <u>July 1, 1995</u>, 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): 2002-03: \$4,685; 2003-04: \$474; 2004-05: \$1,112; 2005-06: \$-0-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.

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. Effective October 1, 2005, the 6% State rate increased to the combined general rate of 7%.