

**TABLE 14. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES  
AND LIQUOR SURCHARGE TAX  
[G.S. 105 ARTICLE 2C.; G.S. 18B]**

Fiscal year	Beer Excise Tax Rate: \$ .53177 per gallon			Beer license collections [\$]	Spirituos liquor excise tax collections [\$]	Spirituos liquor excise rate %	Other license collections [\$]	Liquor surcharge tax collections [\$]
	Total net collections [\$]	State share [\$]	Local share reserve [\$]					
1990-91.....	69,244,265	69,244,265	-	337,878	72,072,171	28%	710	2,992,684
1991-92.....	69,632,297	69,632,297	-	1,369,492	72,735,145	"	641	5,124,896
1992-93.....	70,817,204	70,817,204	-	1,613,603	72,134,448	"	1,128	5,632,547
1993-94.....	73,692,743	73,692,743	-	1,667,639	70,971,766	"	776	5,781,942
1994-95.....	74,760,038	74,760,038	-	1,620,817	71,351,719	"	730	6,142,225
1995-96.....	76,139,438	58,125,530	18,013,908	1,640,748	73,706,584	"	635	6,360,075
1996-97.....	77,939,400	59,566,443	18,372,957	1,616,633	76,862,992	"	495	6,608,730
1997-98.....	79,153,608	60,380,290	18,773,318	1,664,527	79,026,733	"	560	7,109,308
1998-99.....	82,384,631	62,945,186	19,439,445	402,450	82,324,244	"	54	7,820,536
1999-00.....	85,415,039	65,497,224	19,917,815	8,177	88,220,230	"	-	8,213,887
2000-01.....	86,281,560	65,813,619	20,467,941	1,046	94,275,888	"	-	8,382,531
2001-02.....	88,631,573	67,694,389	20,937,184	2,234	93,205,147	25%	-	9,202,685
2002-03.....	88,496,593	67,372,805	21,123,787	799	89,463,937	"	-	9,189,704
2003-04.....	93,474,008	71,800,456	21,673,552	-	95,129,952	"	-	10,114,003
2004-05.....	93,218,652	70,744,261	22,474,391	-	102,143,159	"	-	11,193,190

Detail may not add to totals due to rounding. Net collection amounts of beer excise tax are after deduction of refunds and before deductions of local share reserves.

**Legislative changes affecting local share allocation and method of funding payments:**

Amounts shown for local share reserve 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 State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

On June 21, 1990, the General Assembly enacted HB 2377 (Chapter 813, 1989 Session Laws) which provided for an *appropriation* of monies to fund the distribution of the local government share of beverage taxes, alleviating the necessity for the maintenance of a special reserve account, thereby channeling the "reserve" funds into the General Fund.

The 1993 General Assembly rewrote G.S. 105-113.82 converting the annual *appropriation* of a portion of the net excise taxes collected on the sale of beer during the preceding 12-month period ending September 30 of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective July 1, 1995.

State license taxes were repealed effective May 1, 1999. Collections after this date are delayed payments.

**Alcoholic beverage discount:**

Effective for reporting periods beginning on or after August 1, 2004, G.S. 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage 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.]

