

TABLE 37. SCRAP TIRE DISPOSAL TAX COLLECTIONS

[G.S. 105 ARTICLE 5B.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers					Collection fees on overdue tax debts [G.S.105-243.1] [\$]
				County share [\$]	General Fund [\$]	Solid Waste Management Trust Fund [\$]	Scrap Tire Disposal Account [\$]	Administrative costs [\$]	
1989-90.....	1,307,082	1,352	1,305,730	1,089,612	-----	121,068	-----	95,050	-----
1990-91.....	3,743,001	80,275	3,662,725	3,097,027	-----	344,114	-----	221,584	-----
1991-92.....	4,459,788	102,569	4,357,219	3,754,011	-----	417,112	-----	186,096	-----
1992-93.....	4,416,723	37,285	4,379,438	3,739,055	-----	415,451	-----	224,932	-----
1993-94.....	6,584,233	104,756	6,479,477	4,462,165	-----	364,304	1,389,247	263,762	-----
1994-95.....	8,553,352	26,575	8,526,777	5,675,341	-----	417,305	2,253,444	180,687	-----
1995-96.....	8,779,144	165	8,778,979	5,818,753	-----	427,849	2,310,387	221,990	-----
1996-97.....	9,343,475	2,716	9,340,759	6,206,045	-----	456,327	2,464,165	214,223	-----
1997-98.....	9,666,641	11,504	9,655,137	6,433,923	-----	473,083	2,554,646	193,485	-----
1998-99.....	10,076,976	7,359	10,069,617	6,712,776	-----	493,586	2,665,367	197,888	-----
1999-00.....	10,506,992	19,583	10,487,409	6,987,703	-----	513,802	2,774,529	211,376	-----
2000-01.....	10,943,345	16,292	10,927,053	7,286,982	-----	535,808	2,893,361	210,903	-----
2001-02.....	11,061,730	31,637	11,030,092	7,360,341	2,922,488	541,202	-----	204,421	1,642
2002-03.....	11,237,443	4,102	11,233,341	7,507,831	-----	552,046	2,981,051	189,577	2,837

Detail may not add to totals due to rounding.

Tax rate and base:

A privilege tax is imposed on a tire retailer at a percentage rate of the sales price of each new tire sold at retail and on each new tire sold by a retailer or wholesale merchant to a wholesale merchant or retailer for placement on a vehicle offered for sale, lease, or rental by the retailer or wholesale merchant.

Bead Diameter of Tire	Rate
Less than 20 inches	2%
At least 20 inches	1%

Exemptions: bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement on newly manufactured vehicles. Effective July 1, 1991, the Scrap Tire Disposal Fee was moved to Article 5B of G.S. 105 and was redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate was increased to 2% on tires with a bead diameter of less than 20 inches. A legislative amendment directed that for fiscal year 2001-02, the 27% allocable portion of collections (\$2,922,488) be deposited into the General Fund instead of the Scrap Tire Disposal Account.

Figure 37.1 Scrap Tire Disposal Tax Net Collections and County Shares

