TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS [8 105 APTICLE 5 D]

[§ 105 ARTICLE 5D.]						
			Net			
	Gross		collections			
	tax		before			
Fiscal	collections	Refunds	transfers			
year	[\$]	[\$]	[\$]			
1997-98.	468,683	-	468,683			
1998-99.	877,437	7,224	870,213			
1999-00.	869,868	-	869,868			
2000-01.	714,002	-	714,002			
2001-02.	891,958	-	891,958			
2002-03.	900,927	-	900,927			
2003-04.	891,044	-	891,044			
2004-05.	895,453	-	895,453			
2005-06.	815,822	-	815,822			
2006-07.	754,409	-	754,409			
2007-08.	644,602	-	644,602			
2008-09.	534,130	-	534,130			
2009-10.	474,158	-	474,158			
2010-11.	424,212	-	424,212			

Dry-cleaning solvent tax rates and bases:

The dry-cleaning solvent tax, enacted in 1997, imposes a privilege tax on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility; an excise tax is imposed on dry-cleaning solvent purchased outside the State for storage, use, or consumption by a dry-cleaning facility in this State. The rate of the privilege tax and the excise tax is \$10 (\$5.85)* for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and \$1.35 (\$.80)** for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes.

SL 09-483 extended the sunset provision from January 1, 2010 to <u>January 1, 2020</u>. Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS
[§ 105 ARTICLE 5E.]

				Distributions and Transfers							
						OSBM	Collec-	Collection		Year-o	ver-year
			Net			Civil Pen-	tion	fees on	Collections	% ch	ange
	Gross		collections		Special	alty &	cost of	overdue	to		Amount
	tax		before	Municipal	Reserve	Forfeiture	fines/for-	tax	General	Gross	to
Fiscal	collections	Refunds	transfers	share	Fund	Fund	feitures	debts	Fund	collec-	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Fund
1999-00.	48,965,167	4,063	48,961,104	21,245,968	-	-	-	-	27,715,136	-	-
2000-01.	65,165,433	-	65,165,433	27,952,436	-	-	-	-	37,212,997	33.1%	34.3%
2001-02.	65,324,778	257,719	65,067,059	7,953,531	16,163,604	-	-	-	40,949,924	0.2%	10.0%
2002-03.	65,875,332	2,568,268	63,307,065	26,453,663	-	-	-	-	36,853,402	0.8%	-10.0%
2003-04.	65,502,633	709,827	64,792,806	25,797,925	-	-	-	-	38,994,881	-0.6%	5.8%
2004-05.	62,084,042	1,526,029	60,558,013	25,476,410	-	-	-	-	35,081,603	-5.2%	-10.0%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	-	-	33,654,268	-5.8%	-4.1%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	-	36,057,204	5.1%	7.1%
2007-08.	59,771,818	9,719	59,762,099	23,285,683	-	28	-	-	36,476,388	-2.8%	1.2%
2008-09.	59,680,420	-	59,680,420	25,435,897	-	-	-	4,495	34,240,028	-0.2%	-6.1%
2009-10.	59,805,447	7,244	59,798,203	25,982,258	-	20,161	93	1,597	33,794,094	0.2%	-1.3%
2010-11.	54,701,827	-	54,701,827	23,706,373	-	-	-	-	30,995,454	-8.5%	-8.3%

Effective July 1, 1999, gross receipts from the sale of piped natural gas were exempted from the 3.22% franchise tax

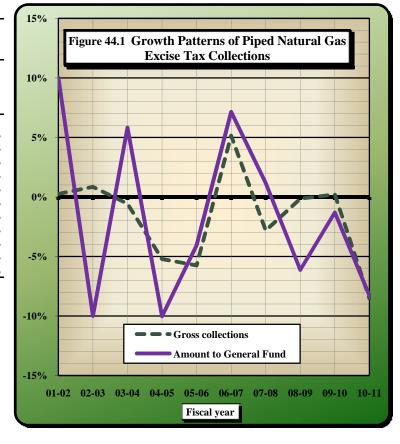
rate and the 3% sales and use tax rate and were made subject to the piped natural gas excise tax.

Piped natural gas excise tax rates and bases:

An excise tax is imposed on piped natural gas received for consumption in this State and is imposed in lieu of a sales and use tax and a percentage gross receipts tax on piped natural gas.

The tax rate is based on monthly therm volumes of piped natural gas received by the end-user of the gas.

Monthly Volume of Therms	Rate Per Therm	[Sales to manufacturers/farmers for qualifying purposes are exempt
First 200	\$.047	effective for transactions on/after July 1, 2010.]
201 to 15,000	.035	<u>2001-02</u>
15,001 to 60,000	.024	The State retained \$16,163,604 of allocable municipal share funds due
60,001 to 500,000	.015	to the revenue shortfall.
Over 500,000	.003	



^{*,**}Applicable rates prior to October 1, 2001.