

**TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS**

[G.S. 105 ARTICLE 5D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]
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

Detail may not add to totals due to rounding.

**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. The rate of tax is \$10 for each gallon of dry-cleaning solvent that is chlorine-based and \$1.35 for each gallon of dry-cleaning solvent that is hydrocarbon-based. The tax is scheduled to be repealed effective January 1, 2010.

Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

Effective August 1, 2001, the rate for chlorine-based dry-cleaning solvent increased from \$5.85 per gallon to \$10 per gallon; the rate for hydrocarbon-based solvent increased from \$.80 to \$1.35.

**TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS**

[G.S. 105 ARTICLE 5E.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers			Year-over-year % change	
				Municipal share [\$]	Special Reserve Fund [\$]	Collections to General Fund [\$]	Gross collections	Amount to General 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	33.09%	34.27%
2001-02.....	65,324,778	257,719	65,067,059	7,953,531	16,163,604	40,949,924	0.24%	10.04%
2002-03.....	65,875,332	2,568,268	63,307,065	26,453,663	-	36,853,402	0.84%	-10.00%
2003-04.....	65,502,633	709,827	64,792,806	25,797,925	-	38,994,881	-0.57%	5.81%
2004-05.....	62,084,042	1,526,029	60,558,013	25,476,410	-	35,081,603	-5.22%	-10.04%

Detail may not add to totals due to rounding.

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 Received	Rate Per Therm
First 200	\$.047
201 to 15,000	.035
15,001 to 60,000	.024
60,001 to 500,000	.015
Over 500,000	.003

**2001-02**

The State retained \$16,163,604 of allocable municipal share funds due to the revenue shortfall.