

**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				Collections to General Fund [\$]	Year-over-year % change	
				Municipal share [\$]	Special Reserve Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]		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%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	-	33,654,268	-5.76%	-4.07%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	36,057,204	5.14%	7.14%

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      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.