

TABLE 62. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares								Municipal shares							Combined county/municipal shares of state levies d
	Intangibles tax a,c	White goods disposal tax	Scrap tire disposal tax	Beer and wine excise taxes a,b,d	Utility franchise/piped natural gas excise taxes f	Telecommunications tax f	Telecommunications and video programming taxes g	Total county shares	Intangibles tax a,c	Beer and wine excise taxes a,b,d	Utility franchise/piped natural gas excise taxes a,b,d	Telecommunications tax e	Telecommunications and video programming taxes g	Gasoline tax	Total municipal shares	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1992-93....	63,974,776	-	3,729,196	8,171,791	-	-	-	75,875,763	27,884,038	11,692,075	118,279,749	-	-	88,218,374	246,074,236	321,949,999
1993-94....	65,728,230	621,392	3,949,157	8,542,296	-	-	-	78,841,075	27,244,269	12,420,273	121,579,749	-	-	92,181,343	253,425,634	332,266,709
1994-95....	67,151,449	5,462,591	5,427,192	8,386,832	-	-	-	86,428,063	26,075,372	12,570,961	121,579,749	-	-	99,774,534	260,000,616	346,428,679
1995-96....	-	5,639,908	5,848,980	8,866,569	-	-	-	20,355,458	-	13,585,175	136,699,500	-	-	104,925,716	255,210,391	275,565,849
1996-97....	-	5,905,894	6,206,840	8,996,775	-	-	-	21,109,509	-	14,213,839	148,932,981	-	-	110,437,729	273,584,549	294,694,058
1997-98....	-	5,535,782	6,301,332	9,093,348	-	-	-	20,930,461	-	14,506,201	152,200,121	-	-	116,318,031	283,024,353	303,954,815
1998-99....	-	3,594,855	6,656,994	9,198,849	-	-	-	19,450,697	-	15,225,494	161,117,265	-	-	123,268,170	299,610,929	319,061,627
1999-00....	-	1,201,398	6,867,588	9,462,266	-	-	-	17,531,252	-	15,774,669	178,360,135	-	-	125,667,091	319,801,895	337,333,147
2000-01....	-	1,450,851	7,311,345	9,600,205	-	-	-	18,362,401	-	16,403,740	194,039,708	-	-	133,181,819	343,625,267	361,987,668
2001-02....	-	2,204,790	7,291,213	-	-	-	-	9,496,003	-	-	96,915,830	9,704,764	-	135,438,430	242,059,024	251,555,027
2002-03....	-	2,120,673	7,491,900	10,367,617	-	-	-	19,980,190	-	17,041,309	149,982,576	55,183,726	-	130,234,131	352,441,742	372,421,932
2003-04....	-	2,379,120	7,749,884	10,690,363	-	-	-	20,819,367	-	17,784,710	153,049,253	52,922,447	-	120,726,041	344,482,451	365,301,817
2004-05....	-	3,023,674	8,140,943	11,074,970	-	-	-	22,239,587	-	18,703,575	156,416,273	56,290,836	-	135,305,539	366,716,223	388,955,810
2005-06....	-	2,969,528	8,563,891	11,112,647	-	-	-	22,646,065	-	19,117,119	163,132,254	53,898,653	-	136,850,768	372,998,794	395,644,859
2006-07....	-	3,403,652	9,120,878	11,331,104	179,017	90,055	4,256,828	28,381,533	-	20,285,733	162,523,725	73,206,999	9,280,203	137,970,401	403,267,060	431,648,593

Detail may not add to totals due to rounding.

The table reflects amounts actually paid to local governments; amounts are shown by year in which received by local governments. Allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall are excluded.

The municipal shares of the gasoline tax revenues are distributed as appropriations from the State Highway Fund.

For fiscal years 1991-92 through 1994-95, the county and municipal shares of intangibles tax, beer and wine excise taxes, and utility franchise tax were distributed as appropriations from the State General Fund.

- a Amounts distributed to local governments were frozen at the level of distribution during 1990-91. The distributions are based on the following periods: intangibles tax collections made during fiscal year 1989-90; collections of beer and wine taxes during the period October 1, 1989, through September 30, 1990; and utility franchise tax collections on taxable gross receipts of companies during the period April 1, 1990, through March 31, 1991.
- b Amounts shown for 1992-93 are after a total reduction of \$4.4 million transferred to the Clean Water Revolving Loan and Grant Fund as required by Chapter 1044 of the 1992 Session Laws. Utility franchise tax was reduced by \$3.3 million; beer and wine excise taxes were reduced by \$1.1 million (\$452,529 from the county share and \$647,471 from the municipal share).
- c Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.
- d In 2001-02, local governments did not receive an allocation for beer and wine excise taxes as the funds were retained by the State due to budgetary shortfall. The allocated amounts retained by the State included the county share of \$10,141,027 and the municipal share of \$16,637,645. Municipalities received only \$96,915,830 of the \$178,065,964 proceeds of utility franchise tax as two quarters of distributions were retained by the State due to budgetary shortfall.
- e The telecommunications tax became effective January 1, 2002; the municipal distribution amount shown for 2001-02 was based on tax collections for less than a full year due to the date of implementation.
- f HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. During 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.
- g Effective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. G.S. 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.