State of North Carolina
Office of the State Controller
Statewide Accounts Receivable Programs
Three-Year Analysis of Due from Tax Revenues Sources - General Fund
(Expressed in Thousands)

	June 30		
	1997	1996	1995
Sales and Use Tax	$ 209,211	$ 211,783	$ 223,788
Individual Tax	253,172	254,549	231,943
Corporate Tax	29,116	27,915	27,553
Franchise Tax	26,999	27,813	25,712
Beverage Tax	14,202	13,431	20,413
Soft Drink Tax	2,737	3,125	3,332
Privilege Tax	4,906	5,419	2,768
Tobacco Tax	4,113	4,011	4,306
Real Estate Tax	6,864	5,801	4,769
Insurance Tax	-	-	846
Inheritance Tax	1,324	1,131	725
Intangibles Tax	382	322	177
Gift Tax	125	109	-
White Goods Tax	10	-	-
Scrap Tire Tax	8	-	-
Total Due From Tax Revenue Sources - General Fund	$ 553,169	$ 555,409	$ 546,332

	Change from Prior Year - June 30		
	1997	1996	1995
Sales and Use Tax	$ (2,572)	$ (12,005)	12,654
Individual Tax	(1,377)	22,606	175,734
Corporate Tax	1,201	362	16,731
Franchise Tax	(814)	2,101	(1,569)
Beverage Tax	771	(6,982)	6,750
Soft Drink Tax	(388)	(207)	(1,837)
Privilege Tax	(513)	2,651	(13,588)
Tobacco Tax	102	(295)	297
Real Estate Tax	1,063	1,032	(495)
Insurance Tax	-	(846)	309
Inheritance Tax	193	406	179
Intangibles Tax	60	145	16
Gift Tax	16	109	-
White Goods Tax	10	-	-
Scrap Tire Tax	8	-	-
Total Due From Tax Revenue Sources - General Fund	$ (2,240)	$ 9,077	$ 195,181

	% Change from Prior Year - June 30		
	1997	1996	1995
Sales and Use Tax	(1.2%)	(5.4%)	6.0%
Individual Tax	(0.5%)	9.7%	312.6%
Corporate Tax	4.3%	1.3%	154.6%
Franchise Tax	(2.9%)	8.2%	(5.8%)
Beverage Tax	5.7%	(34.2%)	49.4%
Soft Drink Tax	(12.4%)	(6.2%)	(35.5%)
Privilege Tax	(9.5%)	95.8%	(83.1%)
Tobacco Tax	2.5%	(6.9%)	7.4%
Real Estate Tax	18.3%	21.6%	(9.4%)
Insurance Tax	-	(100.0%)	57.5%
Inheritance Tax	17.1%	56.0%	32.8%
Intangibles Tax	18.6%	81.9%	9.9%
Gift Tax	14.7%	-	-
White Goods Tax	-	-	-
Scrap Tire Tax	-	-	-
Total Due From Tax Revenue Sources - General Fund	(0.4%)	1.7%	55.6%

Source: State of North Carolina
Comprehensive Annual Financial Report