

**Senate Proposal to Modify Local Option Sales Tax Distribution Formula:
Dare County**

	FY 2013-14 General Fund (GF) Revenue	FY 2013-14 Sales Tax Distribution		FY 2014-15 Projected	FY 2015-16 Projected	
		\$	As % of GF		Current Law	Senate Plan
Dare Co.	125,609,630	16,287,979	13%	16,797,791	17,387,970	17,742,037
Duck		815,324		840,994	870,539	888,266
Kill Devil Hills		1,893,551		1,954,979	2,023,661	2,064,868
Kitty Hawk		869,245		897,466	928,996	947,913
Manteo		528,914		545,963	565,143	576,651
Nags Head		2,213,311		2,283,083	2,363,291	2,411,415
Southern Shr.		965,031		983,304	1,017,844	1,038,570

FY 2016-17

	Current Law (All Articles)	SENATE PROPOSAL: 40% Per Capita; 60% Point of Collection				Change From Current Law to		
		Art. 39, 40, 42 2c	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Total Potential Revenue	
Dare Co.	18,102,438	15,831,157	-	15,831,157	7,135,673	22,966,830	4,864,391	27%
Duck	919,455	799,486	-	799,486	-	799,486	(119,969)	(13%)
Kill Devil Hills	2,089,144	1,858,737	-	1,858,737	-	1,858,737	(230,408)	(11%)
Kitty Hawk	968,743	853,288	-	853,288	-	853,288	(115,455)	(12%)
Manteo	587,668	519,070	-	519,070	-	519,070	(68,598)	(12%)
Nags Head	2,449,787	2,170,412	-	2,170,412	-	2,170,412	(279,375)	(11%)
Southern Shores	1,049,826	930,331	-	930,331	-	930,331	(119,495)	(11%)

FY 2017-18

	Current Law (All Articles)	SENATE PROPOSAL: 55% Per Capita; 45% Point of Collection				Change From Current Law to		
		Art. 39, 40, 42 2c	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Total Potential Revenue	
Dare Co.	18,733,195	14,013,903	-	14,013,903	7,385,421	21,399,324	2,666,129	14%
Duck	951,485	714,733	-	714,733	-	714,733	(236,752)	(25%)
Kill Devil Hills	2,161,969	1,662,562	-	1,662,562	-	1,662,562	(499,407)	(23%)
Kitty Hawk	1,002,502	763,241	-	763,241	-	763,241	(239,261)	(24%)
Manteo	608,149	464,234	-	464,234	-	464,234	(143,915)	(24%)
Nags Head	2,535,175	1,940,372	-	1,940,372	-	1,940,372	(594,804)	(23%)
Southern Shores	1,086,439	821,735	-	821,735	-	821,735	(264,704)	(24%)

FY 2018-19

	Current Law (All Articles)	SENATE PROPOSAL: 70% Per Capita; 30% Point of Collection				Change From Current Law to		
		Art. 39, 40, 42 2c	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Total Potential Revenue	
Dare Co.	19,384,403	12,008,836	-	12,008,836	7,643,911	19,652,747	268,343	1%
Duck	984,550	621,089	-	621,089	-	621,089	(363,461)	(37%)
Kill Devil Hills	2,237,174	1,445,783	-	1,445,783	-	1,445,783	(791,391)	(35%)
Kitty Hawk	1,037,358	663,735	-	663,735	-	663,735	(373,623)	(36%)
Manteo	629,297	403,640	-	403,640	-	403,640	(225,657)	(36%)
Nags Head	2,623,348	1,686,196	-	1,686,196	-	1,686,196	(937,153)	(36%)
Southern Shores	1,124,258	702,001	-	702,001	-	702,001	(422,257)	(38%)

FY 2019-20

	Current Law (All Articles)	SENATE PROPOSAL: 80% Per Capita; 20% Point of Collection				Change From Current Law to		
		Art. 39, 40, 42 2c	Other Levied Articles	Subtotal	Potential Addt'l Under Sen. Plan	Total Potential Revenue	Total Potential Revenue	
Dare Co.	20,057,006	10,697,306	-	10,697,306	7,911,448	18,608,754	(1,448,252)	(7%)
Duck	1,018,698	560,555	-	560,555	-	560,555	(458,143)	(45%)
Kill Devil Hills	2,314,865	1,305,740	-	1,305,740	-	1,305,740	(1,009,124)	(44%)
Kitty Hawk	1,073,362	599,455	-	599,455	-	599,455	(473,907)	(44%)
Manteo	651,142	364,490	-	364,490	-	364,490	(286,652)	(44%)
Nags Head	2,714,432	1,521,896	-	1,521,896	-	1,521,896	(1,192,537)	(44%)
Southern Shores	1,163,337	623,582	-	623,582	-	623,582	(539,754)	(46%)