

HARD FACTS ABOUT THE SOFT DRINK INDUSTRY IN SOUTH CAROLINA

The soft drink industry - **EMPLOYS OVER 2,800** South Carolinians with **TOTAL ANNUAL SALARIES AND BENEFITS OF \$82.4 MILLION.**

The **SOFT DRINK EXCISE TAX TOTALS \$23 MILLION.** Only 6 other states have a soft drink excise tax. South Carolina has the **SECOND HIGHEST EXCISE TAX.**

The soft drink industry pays all other taxes, for example, the 1992 tax paid: **SALES TAX \$2.9 MILLION; CORPORATE TAX \$2.45 MILLION; PROPERTY TAX \$2.2 MILLION; LICENSE FEES AND HIGHWAY USE TAX \$1 MILLION.**

SOFT DRINK EXCISE TAX RATE IN SOUTH CAROLINA:

1 cent/12 ounces or fraction thereof
95 cents/gallon of syrup
16 cents/gallon from powder

EXCISE TAX ON 16 OUNCES OF:

Soft Drink	Tea/Coffee	Powdered Drink Mix
2¢	0¢	0¢

EXCISE TAX ON A CASE OF 2 LITER BOTTLES OF SOFT DRINK:

In S.C.	In N.C.	In GA, FL, MS, VA, AL, & 38 Other States
48¢	8¢	0¢

This is a **DISCRIMINATORY EXCISE TAX ON A WHOLESOME INEXPENSIVE FOOD PRODUCT.** There are no taxes on crackers, chewing gum, popsicles, candy, etc. The excise tax is a **PENALTY AGAINST A PRODUCT PRODUCED AND DISTRIBUTED IN STATE.**

The soft drink industry is a clean industry. Beverage containers are the **MOST RECYCLED CONSUMER CONTAINERS.** Soft drink containers account for **ONLY 1.3% of MUNICIPAL SOLID WASTE WITH MORE THAN 60% OF ALL SOFT DRINK CONTAINERS BEING RECYCLED.**

Community contributions are a mainstay of the soft drink industry. **CONTRIBUTIONS OF MORE THAN \$2,000,000** were made in 1992 to various events, organizations and charities across South Carolina.

OUR VIEW:

No business and no individual has any right to expect that it can escape taxation, but every business and every individual has every right to expect that it will not be singled out for special or punitive taxation.

Prepared by the South Carolina Soft Drink Association

