



North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

David W. Hoyle
Secretary

February 10, 2011

MEMORANDUM

TO: North Carolina County and Municipality Managers and Finance Officers

FROM: David B. Baker
Director, Local Government Division

SUBJECT: Sales Tax Distribution – December 2010 Collections

For the December 2010 Collections on the Sales and Use Tax Distribution, there are adjustments to Article 40 and Article 42. In September 2010, there was a computer programming error with the Sales Tax Distribution involving the August, September and October 2010 Collections. The tables for the populations that affect Article 40 and Article 42 were incorrect; therefore, the monies for these articles were affected. The error was discovered and corrected before this affected November 2010 Collections.

For December 2010 collections, we have corrected and compiled the monies for Article 40 and Article 42 for August, September and October 2010 Collections and these amounts were corrected and imported against December 2010 collections.

This does affect all counties and municipalities that receive the Sales Tax Distribution. We have placed two spreadsheets on our website for you to see the effect that the correction has for each county and municipality. Please visit our website at:
<http://www.dor.state.nc.us/publications/reimbursement.html>

If you have any questions, please contact the Distribution Unit at (919) 733-7644.

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