

**MONTHLY REPORT OF STATE SALES AND USE TAX GROSS COLLECTIONS AND GROSS RETAIL SALES**

Data are compiled from reports and remittances made by taxpayers, and are classified according to sales and use tax registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers affecting collections and gross retail sales within the business, county, and city classifications, and changes in the sales and use tax law. **NO** county sales and use taxes are included in this report.

**TABLE 1. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY COUNTIES**

January 2002 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,432,721	\$ 125,180,909	Macon	\$ 962,493	\$ 29,905,829
Alexander	294,318	14,587,552	Madison	157,932	8,718,510
Alleghany	131,497	4,515,641	Martin	508,227	21,496,947
Anson	300,170	11,947,947	McDowell	580,557	27,327,517
Ashe	409,002	17,422,704	Mecklenburg	32,930,697	1,222,987,325
Avery	480,580	15,925,665	Mitchell	342,227	12,301,159
Beaufort	888,442	35,161,799	Montgomery	355,524	18,759,973
Bertie	98,013	5,375,249	Moore	1,880,406	73,516,188
Bladen	362,231	18,086,264	Nash	2,642,725	107,800,471
Brunswick	1,675,041	57,654,803	New Hanover	6,977,765	230,922,019
Buncombe	7,983,276	270,821,818	Northampton	108,031	4,164,208
Burke	1,343,756	50,840,095	Onslow	2,462,355	79,185,786
Cabarrus	4,326,317	155,521,660	Orange	2,647,786	94,952,876
Caldwell	1,337,967	53,427,140	Pamlico	103,912	4,231,761
Camden	64,416	2,289,631	Pasquotank	994,510	36,959,891
Carteret	1,514,947	48,984,788	Pender	326,089	16,828,230
Caswell	94,110	4,415,824	Perquimans	77,409	3,494,490
Catawba	4,989,284	179,926,912	Person	628,568	27,359,256
Chatham	663,976	25,120,881	Pitt	3,552,201	127,794,773
Cherokee	684,864	26,397,115	Polk	206,826	8,829,095
Chowan	199,855	8,087,705	Randolph	2,261,081	82,481,467
Clay	193,274	9,507,758	Richmond	792,644	27,586,254
Cleveland	1,820,851	78,754,520	Robeson	2,025,736	75,363,973
Columbus	965,410	36,797,775	Rockingham	1,407,810	59,114,674
Craven	1,723,871	67,359,542	Rowan	2,278,866	82,223,257
Cumberland	6,603,982	227,978,847	Rutherford	1,031,879	37,679,109
Currituck	320,385	12,823,904	Sampson	847,845	40,049,434
Dare	1,496,581	46,160,312	Scotland	651,335	22,337,797
Davidson	2,473,361	105,290,706	Stanly	1,199,723	47,053,593
Davie	415,512	23,752,448	Stokes	341,420	12,608,320
Duplin	648,309	32,802,006	Surry	1,688,011	63,902,927
Durham	9,424,458	302,860,853	Swain	135,098	4,709,584
Edgecombe	673,372	29,816,376	Transylvania	517,668	17,628,124
Forsyth	10,834,934	411,585,235	Tyrrell	32,998	1,411,237
Franklin	496,242	19,452,567	Union	2,686,265	106,325,855
Gaston	4,077,441	158,791,372	Vance	918,817	40,025,700
Gates	38,898	2,552,219	Wake	24,878,812	919,594,792
Graham	69,481	2,709,155	Warren	128,403	5,087,707
Granville	555,148	27,306,438	Washington	152,125	8,067,600
Greene	104,477	3,556,985	Watauga	1,720,177	49,648,828
Guilford	15,941,966	656,613,293	Wayne	2,476,748	85,810,985
Halifax	982,621	42,300,149	Wilkes	1,339,735	50,202,434
Harnett	1,167,827	42,603,976	Wilson	1,928,770	73,931,805
Haywood	1,403,906	49,744,591	Yadkin	444,012	16,782,463
Henderson	2,052,850	74,104,099	Yancey	218,063	6,962,401
Hertford	474,741	18,138,021	Foreign	46,650,218	1,685,443,712
Hoke	166,206	6,949,894	Utility services, satellite, & liquor	51,785,231	***
Hyde	70,318	2,442,509	8% Hwy. use tax	2,193,231	***
Iredell	3,597,638	122,751,874			
Jackson	681,240	21,749,650			
Johnston	2,417,261	93,006,140	<b>SUBTOTAL</b>	<b>\$ 318,375,807</b>	
Jones	43,990	1,736,640			
Lee	1,379,181	50,158,462	In process ****	74,989,019	***
Lenoir	1,580,964	66,783,246			
Lincoln	1,025,378	42,736,669	<b>TOTALS</b>	<b>\$ 393,364,826</b>	<b>\$ 9,802,940,669</b>

\* Gross collections reported during the month of January 2002 including collections of penalties, interest, and sales and use tax.

\*\* Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in December 2001 for merchants filing monthly payments, and sales during the period **December 16, 2001, through December 31, 2001**, for merchants filing semimonthly payments.

\*\*\* Sales not presently tabulated.

\*\*\*\* **Due to legislative changes in payment and return due dates, this January report includes a one-time collections amount for payments still in process for this period; therefore individual county, city, and business class categories do not represent a full month of gross collections and gross retail sales.**

**Starting with the December 2001 report, monthly sales and use tax reports are not comparable to previous monthly reports. Effective October 16, 2001, the general state sales and use tax rate increased from 4% to 4.5%, requiring changes to the return. Prior to the change, use taxes were separately stated and taxable sales were not calculated for use taxes. The new return combines sales and use taxes, and taxable sales are computed on the total. Therefore, gross collections reflect the 1/2% tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.**

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES  
BY CITIES WITH POPULATION IN EXCESS OF 5,000<sup>1</sup>**

January 2002 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 715,265	\$ 29,835,989	Kings Mountain	\$ 258,988	14,606,407
Apex	448,214	18,795,768	Kinston	1,261,064	53,809,244
Archdale	145,630	6,503,279	Knightdale	179,006	5,567,429
Asheboro	1,123,752	36,584,887	Laurinburg	523,102	18,170,965
Asheville	6,324,610	204,670,780	Lenoir	840,266	32,029,982
Belmont	269,141	17,606,567	Lewisville	53,807	2,486,191
Bessemer City	61,215	3,736,217	Lexington	1,162,604	42,862,462
Black Mountain	174,307	9,434,141	Lincolnton	527,106	20,469,230
Boone	1,066,417	31,654,930	Lumberton	1,289,869	44,782,712
Brevard	354,247	11,810,838	Matthews	1,402,166	43,645,700
Burlington	2,471,808	88,602,053	Mebane	208,596	9,613,874
Carrboro	276,836	11,818,569	Mint Hill	74,507	4,652,892
Cary	4,024,358	149,875,764	Monroe	1,634,152	64,685,391
Chapel Hill	1,681,568	59,403,059	Mooresville	1,346,201	39,393,614
Charlotte	25,552,077	974,952,223	Morehead City	851,875	25,939,881
Cherryville	101,647	4,030,224	Morganton	846,994	29,442,476
Clayton	272,718	10,732,729	Morrisville	422,497	16,138,402
Clemmons	313,616	10,954,691	Mt. Airy	1,022,368	39,623,861
Clinton	568,546	26,196,951	Mt. Holly	72,274	3,345,318
Concord	2,851,924	102,947,625	New Bern	1,229,780	42,753,394
Conover	288,774	15,093,558	Newton	274,159	9,352,455
Cornelius	431,091	23,087,945	Oak Island	4,198	110,715
Davidson	147,900	4,815,541	Oxford	313,841	12,592,382
Dunn	679,737	22,965,319	Pinehurst	271,941	11,356,144
Durham	7,997,751	250,831,074	Raleigh	15,257,488	544,196,902
Eden	423,500	15,178,509	Reidsville	418,718	19,125,083
Edenton	165,954	7,014,942	Roanoke Rapids	693,271	26,488,059
Elizabeth City	924,845	30,707,779	Rockingham	566,639	17,454,084
Elon	44,448	1,551,806	Rocky Mount	2,336,135	84,686,746
Fayetteville	5,311,018	185,292,411	Roxboro	485,003	20,123,584
Forest City	378,968	14,447,626	Salisbury	1,493,935	52,274,400
Fuquay-Varina	338,274	12,434,060	Sanford	1,249,538	43,942,943
Garner	967,587	27,431,972	Selma	165,156	6,230,146
Gastonia	3,117,161	105,159,928	Shelby	1,065,975	42,505,578
Goldsboro	1,984,533	66,080,056	Siler City	327,268	12,984,030
Graham	254,908	10,029,392	Smithfield	952,831	39,853,644
Greensboro	11,586,637	462,429,995	Southern Pines	901,270	31,450,211
Greenville	2,782,001	92,785,507	Spring Lake	184,558	6,330,376
Hamlet	59,952	3,379,815	Statesville	1,601,416	59,206,344
Havelock	191,596	7,384,659	Summerfield	16,841	1,500,475
Henderson	661,271	28,458,830	Tarboro	298,940	10,580,809
Hendersonville	1,388,102	46,738,489	Thomasville	621,771	26,949,412
Hickory	3,616,924	122,995,180	Trinity	1,672	37,946
High Point	2,698,549	117,459,866	Wake Forest	430,342	15,744,824
Hillsborough	349,612	12,529,966	Washington	567,246	22,093,556
Holly Springs	54,870	2,328,090	Waynesville	818,603	27,083,820
Hope Mills	239,650	8,901,480	Weddington	6,865	441,810
Huntersville	696,973	22,218,118	Whiteville	617,924	21,330,994
Indian Trail	217,253	10,199,486	Williamston	343,628	12,791,647
Jacksonville	1,943,703	60,711,922	Wilmington	5,554,891	185,754,644
Kannapolis	662,695	21,716,197	Wilson	1,613,208	56,241,368
Kernersville	781,906	42,804,046	Winston-Salem	8,588,364	320,723,991
Kill Devil Hills	321,682	9,110,904			
King	153,765	6,006,911	<b>TOTALS</b>	<b>\$ 163,912,348</b>	<b>\$ 5,975,987,210</b>

<sup>1</sup> Estimated population as of April 1, 2000, prepared by the U. S. Department of Commerce, Bureau of the Census.

\* Gross collections reported during the month of January 2002 including collections of penalties, interest, and sales and use tax.

\*\* Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in December 2001 for merchants filing monthly payments, and sales during the period **December 16, 2001, through December 31, 2001**, for merchants filing semimonthly payments.

**Due to legislative changes in payment and return due dates, individual county, city, and business class categories do not represent a full month of gross collections and gross retail sales.**

**Starting with the December 2001 report, monthly sales and use tax reports are not comparable to previous monthly reports. Effective October 16, 2001, the general state sales and use tax rate increased from 4% to 4.5%, requiring changes to the return. Prior to the change, use taxes were separately stated and taxable sales were not calculated for use taxes. The new return combines sales and use taxes, and taxable sales are computed on the total. Therefore, gross collections reflect the 1/2% tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.**

**TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY TYPES OF BUSINESSES**

January 2002 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
<b>1%, 2% and 3% Tax Group</b>	<b>\$ 5,263,675</b>	<b>\$ 419,277,110</b>	<b>Lumber &amp; Building Material Group - 4.5%</b>	<b>\$ 24,064,084</b>	<b>\$ 681,111,230</b>
001 Manufactured homes - 2%	1,494,408	74,338,385	601 Sheet metal shops; steel fabricators	1,294,917	51,710,230
002 Airplanes, boats, etc.- 3%	449,945	14,942,733	602 Building hardware and machine stores	210,097	7,640,435
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	3,319,321	329,995,992	603 Building material dealers	15,250,083	393,888,809
			604 Cabinet shops	947,101	26,460,582
			605 Electrical, plumbing and heating supply dealers	5,397,942	166,378,873
<b>Apparel Group - 4.5%</b>	<b>\$ 11,004,379</b>	<b>\$ 264,606,506</b>	606 Monument and tombstone dealers	40,198	2,241,870
101 Boot and shoe stores	1,899,203	42,746,563	607 Others	389,603	16,878,929
102 Clothing stores	8,351,784	193,301,765	608 Storm window and door dealers	534,143	15,911,502
103 Furriers	19,510	457,514			
104 Haberdasheries	49,284	1,099,873	<b>Unclassified Group - 4.5%</b>	<b>\$ 80,296,235</b>	<b>\$ 2,872,295,502</b>
105 Millinery shops	12,122	261,620	701 Beauty and barber shops and supply dealers	982,678	31,881,828
106 Shoe repair shops	148,982	3,580,969	702 Bookstores, school supply stores	3,734,422	96,724,720
107 Others	523,495	23,158,202	703 Newsstands	457,970	11,304,351
			704 Coal, wood, fuel oil, and bottled gas dealers	1,653,822	80,140,673
<b>Automotive Group - 4.5%</b>	<b>\$ 14,240,944</b>	<b>\$ 1,281,450,490</b>	705 Feed stores, millers, hatcheries	159,091	17,627,385
201 Motor vehicle dealers	2,585,301	694,582,012	706 Florists and nurseries	1,618,750	47,317,818
202 Service stations	1,539,476	90,573,348	707 Airplane dealers	305,618	37,528,117
203 Garages	1,651,216	76,966,425	708 Hotels, motels, cottage rentals, etc.	4,190,033	100,879,675
204 Motorcycle and bicycle dealers	1,229,931	35,697,851	709 Office machine and supply dealers	9,085,910	323,830,920
205 Automotive supply stores	3,501,194	155,837,143	710 Funeral homes	822,706	25,966,819
206 Others	370,359	18,018,629	711 Others	45,701,644	1,662,306,713
207 Oil and petroleum products dealers	1,529,453	125,449,859	712 Photographers, artists, photofinishers	2,293,650	62,117,980
208 Tire dealers, recappers and repairers	1,605,493	55,905,896	713 Printers, publishers, blueprinters, engravers, etc.	2,434,128	119,525,652
209 Manufactured home (mobile home) dealers	228,521	28,419,327	714 Laundries, dry cleaners, etc.	1,133,768	31,248,085
			715 Hospitals, physicians, veterinarians, etc.	1,683,741	62,795,180
<b>Food Group - 4.5%</b>	<b>\$ 44,811,102</b>	<b>\$ 1,557,848,818</b>	716 Boat and marine supply dealers	421,756	17,912,225
301 Bakeries	290,777	10,492,182	717 Pet, hobby and craft shops	1,949,984	51,154,389
302 Candy and confectionery stores	216,771	6,191,225	718 Chemical, janitorial supplies and paper products dealers	1,282,934	63,224,908
303 Dairies and dairy bars	251,852	6,213,419	719 Machine shops; locksmiths, etc.	383,631	28,808,064
304 Grocery stores, meat markets, etc.	13,076,564	807,364,427			
305 Vending machine operators; drink stands	1,592,590	39,857,407	<b>Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6%</b>	<b>\$ 51,785,231</b>	<b>***</b>
306 Restaurants, cafeterias, grills, snack bars, etc.	27,858,604	643,870,445			
307 Others	328,004	13,724,308	<b>Total Retail Sales and Use Group</b>	<b>\$ 316,182,576</b>	<b>\$ 9,802,940,669</b>
308 Taverns, nightclubs, etc.	1,195,940	30,135,405	<b>8% Hwy. Use Tax - Motor Vehicle Leasing</b>	<b>\$ 2,193,231</b>	<b>***</b>
			<b>Subtotal</b>	<b>\$ 318,375,807</b>	
<b>Furniture Group - 4.5%</b>	<b>\$ 14,077,523</b>	<b>\$ 385,418,594</b>	In process ****	\$ 74,989,019	***
401 Furniture stores	4,916,203	134,382,538			
402 Household appliance dealers and repair services	3,753,912	104,026,445	<b>Grand Total - All Groups</b>	<b>\$ 393,364,826</b>	<b>\$ 9,802,940,669</b>
403 Musical merchandise dealers	1,222,387	30,120,012			
404 Industrial, office and store furniture and fixture dealers	771,521	22,140,778			
405 Others	242,498	7,446,896			
406 Awning and venetian blind dealers	118,357	2,856,987			
407 Antique dealers; interior decorators	1,384,259	35,870,167			
408 Upholstery shops; floor covering dealers	1,668,388	48,574,771			
<b>General Merchandise Group - 4.5%</b>	<b>\$ 70,639,403</b>	<b>\$ 2,340,932,419</b>			
501 Department stores	11,237,146	255,072,188			
502 Drugstores; drug and medical supply houses	3,101,470	281,219,153			
503 Dry goods stores; fabric and yarn shops	282,700	7,678,040			
504 Farm implement and supply stores	1,161,689	52,842,487			
505 Discount stores; general stores	24,288,977	667,776,833			
506 Hardware stores	2,069,896	58,619,834			
507 Jewelry stores; watch and clock repair shops	4,251,796	103,715,233			
508 Leather and leather goods stores	108,121	2,720,410			
509 Industrial machinery and supply dealers	2,338,232	175,910,858			
510 Secondhand goods stores; flea markets	503,427	12,507,286			
511 Sporting goods stores; toy shops	3,966,237	98,206,868			
512 Variety stores; 5 & 10 specialty stores	2,302,636	54,156,152			
513 Others	10,487,674	429,767,555			
514 Paint, wallpaper, and glass stores	835,182	27,489,725			
515 Pawn shops; army surplus stores, etc.	648,201	17,167,778			
516 Road building equipment and supply dealers	1,247,517	48,817,948			
517 Gift and novelty shops; coin dealers	1,808,501	47,264,071			

\* Gross collections reported during the month of January 2002 including collections of penalties, interest, and sales and use tax.

\*\* Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in December 2001 for merchants filing monthly payments, and sales during the period **December 16, 2001, through December 31, 2001**, for merchants filing semimonthly payments.

\*\*\* Sales not presently tabulated.

\*\*\*\* **Due to legislative changes in payment and return due dates, this January report includes a one-time collections amount for payments still in process for this period; therefore individual county, city, and business class categories do not represent a full month of collections and gross retail sales.**

**Starting with the December 2001 report, monthly sales and use tax reports are not comparable to previous monthly reports. Effective October 16, 2001, the general state sales and use tax rate increased from 4% to 4.5%, requiring changes to the return. Prior to the change, use taxes were separately stated and taxable sales were not calculated for use taxes. The new return combines sales and use taxes, and taxable sales are computed on the total. Therefore, gross collections reflect the 1/2% tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.**