

## 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**

December 2001 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,900,613	\$ 136,151,492	Macon	\$ 1,016,919	\$ 30,831,594
Alexander	356,995	16,634,657	Madison	114,298	5,964,522
Alleghany	137,742	4,711,626	Martin	513,159	16,553,866
Anson	279,544	11,523,466	McDowell	594,519	28,588,773
Ashe	450,071	20,035,552	Mecklenburg	37,021,354	1,195,849,167
Avery	361,837	11,341,893	Mitchell	401,362	14,312,515
Beaufort	1,050,302	36,435,797	Montgomery	401,161	23,600,351
Bertie	83,749	5,687,845	Moore	2,153,380	78,027,450
Bladen	405,526	19,759,630	Nash	2,872,721	106,050,540
Brunswick	1,652,024	56,999,559	New Hanover	7,988,924	263,881,476
Buncombe	8,901,762	291,175,951	Northampton	103,939	3,799,941
Burke	1,387,825	59,944,018	Onslow	2,939,746	90,822,181
Cabarrus	4,713,501	159,766,621	Orange	2,901,748	97,159,759
Caldwell	1,319,076	53,070,587	Pamlico	118,276	4,890,436
Camden	46,367	1,883,019	Pasquotank	1,054,029	39,967,521
Carteret	1,798,220	55,454,591	Pender	313,480	15,252,846
Caswell	92,838	4,557,503	Perquimans	75,596	3,291,432
Catawba	5,560,502	185,374,134	Person	658,456	27,273,908
Chatham	725,622	29,438,611	Pitt	4,288,716	151,557,851
Cherokee	778,291	29,979,260	Polk	200,747	8,713,095
Chowan	197,873	8,739,458	Randolph	2,192,294	79,885,527
Clay	123,218	8,149,094	Richmond	846,200	30,403,284
Cleveland	2,001,804	77,020,291	Robeson	1,973,171	67,856,860
Columbus	856,741	32,905,713	Rockingham	1,346,542	55,891,192
Craven	2,045,794	72,219,992	Rowan	2,510,151	84,316,392
Cumberland	7,826,201	256,966,809	Rutherford	1,193,041	40,136,369
Currituck	407,463	17,172,988	Sampson	902,335	38,546,018
Dare	2,050,120	59,468,096	Scotland	726,602	23,251,026
Davidson	2,466,999	99,123,803	Stanly	1,302,880	46,862,525
Davie	519,666	19,623,359	Stokes	320,656	13,301,554
Duplin	615,330	23,191,602	Surry	2,061,266	74,784,268
Durham	11,492,347	303,997,629	Swain	139,069	5,016,636
Edgecombe	792,741	30,030,628	Transylvania	606,610	20,569,935
Forsyth	12,717,385	449,131,278	Tyrrell	27,515	1,112,450
Franklin	625,514	21,624,880	Union	2,873,234	110,638,588
Gaston	4,586,399	164,298,269	Vance	1,087,452	43,631,537
Gates	42,984	3,272,466	Wake	28,398,831	992,896,312
Graham	84,632	3,162,540	Warren	126,330	5,172,551
Granville	585,777	25,601,611	Washington	152,571	8,375,526
Greene	104,360	3,841,738	Watauga	1,842,196	54,428,802
Guilford	17,523,351	687,403,705	Wayne	3,106,692	96,425,634
Halifax	1,003,120	38,042,902	Wilkes	1,429,113	53,381,583
Harnett	1,242,377	42,819,651	Wilson	2,151,931	80,229,112
Haywood	1,373,387	46,339,229	Yadkin	435,821	16,261,827
Henderson	2,312,116	78,063,768	Yancey	270,947	8,414,835
Hertford	563,687	23,182,904	Foreign	56,816,642	1,443,000,691
Hoke	161,127	8,096,470	Sales Tax on		
Hyde	86,061	2,769,046	utility services	29,582,537	***
Iredell	3,610,372	133,652,622	8% Hwy. Use Tax	1,663,496	***
Jackson	795,146	25,922,456			
Johnston	2,686,840	101,115,982			
Jones	70,833	2,041,509			
Lee	1,516,075	51,446,244			
Lenoir	1,595,967	65,194,967			
Lincoln	1,203,876	44,035,921	<b>TOTALS</b>	<b>\$ 331,708,738</b>	<b>\$ 9,920,775,690</b>

\* Gross collections reported during the month of December 2001 including collections of registration fees, 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 November 2001 for merchants filing monthly returns, and sales during the period November 16, 2001, through December 15, 2001, for merchants filing semimonthly returns.

\*\*\* Sales not presently tabulated.

**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 beginning with the December 15 return, gross retail sales reflect taxable sales which are 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>**

December 2001 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 860,827	\$ 31,629,651	Kings Mountain	\$ 232,917	12,971,503
Apex	703,387	21,653,175	Kinston	1,339,627	55,794,618
Archdale	123,869	4,517,840	Knightdale	267,109	8,653,004
Asheboro	1,208,115	39,049,110	Laurinburg	611,395	19,776,386
Asheville	7,357,835	223,943,986	Lenoir	934,813	34,624,889
Belmont	198,286	16,825,910	Lewisville	64,552	3,190,469
Bessemer City	52,697	2,254,684	Lexington	1,221,129	42,716,742
Black Mountain	165,671	9,789,702	Lincolnton	661,065	22,448,631
Boone	1,250,594	38,787,884	Lumberton	1,265,559	42,657,674
Brevard	445,000	14,512,050	Matthews	1,779,487	50,643,496
Burlington	2,892,154	96,858,422	Mebane	269,922	11,762,784
Carrboro	307,422	12,311,671	Mint Hill	72,186	4,645,134
Cary	4,778,763	170,963,607	Monroe	1,773,909	72,145,748
Chapel Hill	2,001,867	63,954,038	Mooresville	1,285,378	49,003,183
Charlotte	28,599,997	936,483,012	Morehead City	1,038,272	31,760,624
Cherryville	107,904	4,726,073	Morganton	899,746	37,267,100
Clayton	285,391	10,594,319	Morrisville	402,813	13,163,108
Clemmons	327,479	12,193,753	Mt. Airy	1,175,844	46,215,382
Clinton	665,353	26,528,522	Mt. Holly	71,477	3,034,653
Concord	2,770,096	96,827,190	New Bern	1,503,634	48,716,891
Conover	276,250	13,401,443	Newton	238,790	9,993,556
Cornelius	490,436	24,520,923	Oak Island	4,925	105,371
Davidson	114,296	4,044,863	Oxford	395,335	17,072,185
Dunn	797,565	25,464,896	Pinehurst	359,870	14,039,074
Durham	10,237,982	258,893,662	Raleigh	17,585,189	564,841,000
Eden	490,245	17,342,931	Reidsville	438,477	18,937,064
Edenton	173,800	7,902,172	Roanoke Rapids	736,617	24,058,664
Elizabeth City	969,705	33,243,921	Rockingham	592,049	18,957,414
Elon College	27,812	1,236,530	Rocky Mount	2,594,462	88,621,156
Fayetteville	6,351,775	212,088,000	Roxboro	550,441	22,338,628
Forest City	397,472	13,083,946	Salisbury	1,589,428	51,623,953
Fuquay-Varina	430,627	16,923,332	Sanford	1,361,265	45,329,775
Garner	1,260,340	36,187,651	Selma	155,714	6,128,866
Gastonia	3,729,000	116,731,474	Shelby	1,300,424	47,432,969
Goldsboro	2,595,754	78,429,349	Siler City	363,161	13,062,299
Graham	244,825	10,786,320	Smithfield	1,057,433	42,785,788
Greensboro	13,146,187	489,945,477	Southern Pines	999,952	31,799,520
Greenville	3,409,577	116,882,515	Spring Lake	226,082	7,247,107
Hamlet	53,769	3,332,901	Statesville	1,825,635	64,465,220
Havelock	198,007	8,698,481	Summerfield	29,883	2,211,427
Henderson	845,611	34,092,611	Tarboro	357,997	11,751,834
Hendersonville	1,619,318	53,321,140	Thomasville	532,967	23,039,964
Hickory	4,201,816	130,643,858	Trinity	2,967	2,522,693
High Point	2,840,393	131,326,618	Wake Forest	304,817	12,253,417
Hillsborough	395,854	13,245,327	Washington	675,328	22,901,282
Holly Springs	50,365	1,998,360	Waynesville	887,220	28,317,000
Hope Mills	366,807	12,364,081	Weddington	25,364	586,447
Huntersville	904,461	25,309,494	Whiteville	528,883	18,553,223
Indian Trail	221,890	9,569,997	Williamston	321,951	11,541,517
Jacksonville	2,392,841	73,002,363	Wilmington	6,394,992	213,307,373
Kannapolis	1,057,170	32,140,614	Wilson	1,908,447	66,707,191
Kernersville	912,315	44,178,519	Winston-Salem	10,225,770	347,161,554
Kill Devil Hills	346,667	8,892,806			
King	130,641	6,078,383	<b>TOTALS</b>	<b>\$ 188,226,951</b>	<b>\$ 6,360,596,107</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 December 2001 including collections of registration fees, 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 November 2001 for merchants filing monthly returns, and sales during the period November 16, 2001, through December 15, 2001, for merchants filing semimonthly returns.

**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 beginning with the December 15 return, gross retail sales reflect taxable sales which are 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**

December 2001 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
<b>1%, 2% and 3% Retail Sales Group</b>	<b>\$ 3,444,805</b>	<b>\$ 264,550,812</b>	<b>Lumber and Building Material Group - 4%</b>	<b>\$ 32,322,325</b>	<b>\$ 860,944,802</b>
001 Manufactured homes -2%	976,067	48,609,468	601 Sheet metal shops; steel fabricators	1,307,357	50,814,544
002 Airplanes, boats, etc.-3%	452,633	15,034,873	602 Building hardware and machine stores	178,164	5,651,130
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	2,016,106	200,906,471	603 Building material dealers	21,897,036	541,851,596
			604 Cabinet shops	930,389	26,684,337
			605 Electrical, plumbing and heating supply dealers	7,045,197	202,061,502
<b>Apparel Group - 4%</b>	<b>\$ 11,309,999</b>	<b>\$ 266,997,300</b>	606 Monument and tombstone dealers	31,470	1,738,156
101 Boot and shoe stores	1,873,931	41,890,047	607 Others	388,009	16,283,437
102 Clothing stores	8,628,248	196,983,458	608 Storm window and door dealers	544,703	15,860,100
103 Furriers	13,329	294,503			
104 Haberdasheries	29,465	657,391	<b>Unclassified Group - 4%</b>	<b>\$ 69,833,411</b>	<b>\$ 2,366,807,893</b>
105 Millinery shops	11,676	256,233	701 Beauty and barber shops and supply dealers	699,652	22,280,962
106 Shoe repair shops	98,133	2,295,983	702 Bookstores, school supply stores	2,107,769	63,169,069
107 Others	655,218	24,619,685	703 Newsstands	502,266	11,951,188
			704 Coal, wood, fuel oil, and bottled gas dealers	1,332,911	70,923,213
<b>Automotive Group - 4%</b>	<b>\$ 13,985,485</b>	<b>\$ 1,342,735,292</b>	705 Feed stores, millers, hatcheries	125,327	7,217,608
201 Motor vehicle dealers	2,466,744	715,043,995	706 Florists and nurseries	1,210,950	34,353,472
202 Service stations	1,438,283	94,729,690	707 Airplane dealers	328,543	21,881,527
203 Garages	1,500,423	70,971,611	708 Hotels, motels, cottage rentals, etc.	5,857,417	133,996,432
204 Motorcycle and bicycle dealers	761,260	28,419,201	709 Office machine and supply dealers	6,150,036	243,908,555
205 Automotive supply stores	3,905,968	156,386,021	710 Funeral homes	601,265	18,892,456
206 Others	434,644	18,480,263	711 Others	40,080,507	1,334,934,525
207 Oil and petroleum products dealers	1,774,421	172,685,256	712 Photographers, artists, photofinishers	1,735,963	48,931,201
208 Tire dealers, recappers and repairers	1,522,180	63,712,231	713 Printers, publishers, blueprinters, engravers, etc.	2,347,717	124,024,010
209 Manufactured home (mobile home) dealers	181,562	22,307,024	714 Laundries, dry cleaners, etc.	1,182,997	28,164,927
			715 Hospitals, physicians, veterinarians, etc.	1,434,553	43,222,151
<b>Food Group - 4%</b>	<b>\$ 47,238,350</b>	<b>\$ 1,797,789,487</b>	716 Boat and marine supply dealers	546,736	20,347,674
301 Bakeries	249,504	9,677,086	717 Pet, hobby and craft shops	1,760,264	44,733,355
302 Candy and confectionery stores	154,255	3,725,754	718 Chemical, janitorial supplies and paper products dealers	1,473,296	69,147,111
303 Dairies and dairy bars	246,084	6,565,210	719 Machine shops; locksmiths, etc.	355,243	24,728,457
304 Grocery stores, meat markets, etc.	16,808,053	1,080,328,148			
305 Vending machine operators; drink stands	1,835,341	45,769,981	<b>Utility Services - 2.83%, 3% &amp; 6.5%</b>	<b>\$ 29,582,537</b>	<b>***</b>
306 Restaurants, cafeterias, grills, snack bars, etc.	26,858,935	619,493,011			
307 Others	197,257	7,072,372	<b>Total Retail Sales Group</b>	<b>\$ 307,109,663</b>	<b>\$ 9,920,775,690</b>
308 Taverns, nightclubs, etc.	888,920	25,157,925	<b>8% Hwy. Use Tax - Motor Vehicle Leasing</b>	<b>\$ 1,663,496</b>	<b>***</b>
<b>Furniture Group - 4%</b>	<b>\$ 13,635,728</b>	<b>\$ 389,565,772</b>	<b>Use Tax Group</b>	<b>\$ 22,935,579</b>	
401 Furniture stores	5,392,494	162,026,365	900 1% Use tax	1,102,948	
402 Household appliance dealers and repair services	4,108,860	109,077,038	901 4% Use tax	21,827,907	
403 Musical merchandise dealers	685,306	17,074,271	902 3% Use tax on airplanes, boats	4,724	
404 Industrial, office and store furniture and fixture dealers	531,518	16,901,815			
405 Others	186,460	9,771,120	<b>Grand Total - All Groups</b>	<b>\$ 331,708,738</b>	<b>\$ 9,920,775,690</b>
406 Awning and venetian blind dealers	94,411	2,294,017			
407 Antique dealers; interior decorators	1,185,973	30,662,406			
408 Upholstery shops; floor covering dealers	1,450,706	41,758,740			
<b>General Merchandise Group - 4%</b>	<b>\$ 85,757,022</b>	<b>\$ 2,631,384,332</b>			
501 Department stores	13,835,791	313,583,144			
502 Drugstores; drug and medical supply houses	4,570,533	348,721,690			
503 Dry goods stores; fabric and yarn shops	291,853	8,280,410			
504 Farm implement and supply stores	1,229,459	51,651,242			
505 Discount stores; general stores	37,947,963	1,014,703,171			
506 Hardware stores	1,952,214	56,465,419			
507 Jewelry stores; watch and clock repair shops	2,158,576	53,475,311			
508 Leather and leather goods stores	52,838	1,788,873			
509 Industrial machinery and supply dealers	2,901,901	144,785,268			
510 Secondhand goods stores; flea markets	306,644	7,607,434			
511 Sporting goods stores; toy shops	3,576,799	89,526,725			
512 Variety stores; 5 & 10 specialty stores	3,496,859	81,590,929			
513 Others	8,966,174	324,483,983			
514 Paint, wallpaper, and glass stores	1,120,669	36,750,388			
515 Pawn shops; army surplus stores, etc.	341,624	8,306,300			
516 Road building equipment and supply dealers	1,681,627	57,789,515			
517 Gift and novelty shops; coin dealers	1,325,501	31,874,530			

\* Gross collections reported during the month of \*current 2001 including collections of registration fees, 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 \*previous 2001 for merchants filing monthly returns, and sales during the period \*previous 16, 2001, through \*current 15, 2001, for merchants filing semimonthly returns.

\*\*\* Sales not presently tabulated.

**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 beginning with the December 15 return, gross retail sales reflect taxable sales which are computed on the combined total of sales and use taxes.**

North Carolina Department of Revenue  
Raleigh, North Carolina 27640  
<http://www.dor.state.nc.us>