

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 2002 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,758,591	\$ 124,626,725	Macon	\$ 1,254,775	\$ 36,519,106
Alexander	336,512	14,838,615	Madison	137,388	8,202,020
Alleghany	143,486	5,178,897	Martin	432,088	14,276,466
Anson	293,687	10,393,666	McDowell	574,271	28,502,997
Ashe	448,634	18,956,727	Mecklenburg	39,469,056	1,226,923,879
Avery	364,764	13,675,942	Mitchell	381,754	14,897,512
Beaufort	923,429	34,150,066	Montgomery	384,874	18,915,480
Bertie	99,139	5,973,704	Moore	2,350,865	79,990,524
Bladen	405,874	21,648,363	Nash	2,789,961	106,719,556
Brunswick	1,721,045	57,378,636	New Hanover	7,985,132	249,059,419
Buncombe	9,019,927	283,694,584	Northampton	103,813	3,864,769
Burke	1,370,576	54,993,470	Onslow	3,065,139	99,364,902
Cabarrus	4,940,655	171,563,745	Orange	2,839,055	99,677,306
Caldwell	1,326,779	52,088,619	Pamlico	103,808	4,021,221
Camden	68,926	4,235,815	Pasquotank	1,111,128	39,872,733
Carteret	1,820,967	60,862,515	Pender	363,810	16,259,035
Caswell	96,528	5,074,942	Perquimans	92,722	3,729,765
Catawba	5,750,130	200,268,520	Person	757,671	28,318,891
Chatham	787,174	33,968,269	Pitt	4,345,035	146,569,659
Cherokee	739,530	29,937,700	Polk	172,321	7,381,248
Chowan	213,952	8,322,636	Randolph	2,221,702	79,475,344
Clay	139,329	9,480,476	Richmond	837,375	28,355,523
Cleveland	1,983,715	77,180,475	Robeson	1,926,732	67,466,991
Columbus	910,044	36,895,196	Rockingham	1,424,451	53,954,113
Craven	2,041,718	74,323,255	Rowan	2,452,123	86,933,077
Cumberland	7,760,909	253,520,343	Rutherford	1,216,372	41,672,062
Currituck	389,141	14,797,574	Sampson	998,027	37,924,103
Dare	2,211,294	61,580,120	Scotland	771,547	25,928,411
Davidson	2,574,960	99,518,351	Stanly	1,339,014	47,535,857
Davie	498,262	20,525,440	Stokes	346,611	14,847,655
Duplin	636,371	23,157,682	Surry	1,911,293	72,334,763
Durham	11,482,414	347,510,886	Swain	136,060	5,194,152
Edgecombe	865,374	32,168,409	Transylvania	692,007	20,710,294
Forsyth	13,272,200	489,581,761	Tyrrell	31,099	1,230,953
Franklin	581,201	21,774,858	Union	3,000,461	118,012,253
Gaston	4,809,522	175,402,288	Vance	1,060,318	39,766,781
Gates	38,217	2,615,207	Wake	29,633,935	970,824,181
Graham	81,487	3,210,948	Warren	118,682	5,544,950
Granville	614,525	27,703,228	Washington	168,590	7,376,962
Greene	96,270	3,343,589	Watauga	1,784,146	47,796,748
Guilford	18,590,238	691,501,355	Wayne	2,696,649	92,445,486
Halifax	995,294	44,965,586	Wilkes	1,409,140	56,135,753
Harnett	1,240,866	47,104,187	Wilson	2,170,803	87,549,842
Haywood	1,453,518	51,066,329	Yadkin	445,777	17,759,843
Henderson	2,397,898	86,553,227	Yancey	220,835	7,091,403
Hertford	618,744	23,582,019	Foreign	47,830,673	1,654,631,318
Hoke	175,413	9,075,881	Utility services,		
Hyde	96,503	2,906,803	satellite, & liquor	48,663,057	***
Iredell	4,075,244	144,589,611	8% Hwy. use tax	617,429	***
Jackson	823,389	29,009,707			
Johnston	2,901,845	108,188,853			
Jones	74,503	2,845,695			
Lee	1,561,998	56,708,830			
Lenoir	1,729,923	78,549,244			
Lincoln	1,140,031	41,595,033			
			TOTALS	\$ 348,332,238	\$ 10,325,929,908

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

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**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES
BY CITIES WITH POPULATION IN EXCESS OF 5,000¹**

December 2002 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 901,935	\$ 31,740,747	Kings Mountain	\$ 209,939	7,819,885
Apex	810,139	27,219,362	Kinston	1,418,906	64,215,333
Archdale	159,418	5,894,729	Knightdale	326,976	10,531,293
Asheboro	1,108,894	37,365,720	Laurinburg	640,594	20,933,211
Asheville	7,279,950	212,457,427	Lenoir	857,344	33,565,343
Belmont	200,770	14,870,053	Lewisville	60,356	2,985,839
Bessemer City	51,376	2,342,932	Lexington	1,133,254	39,835,110
Black Mountain	192,448	9,596,842	Lincolnton	532,805	21,017,859
Boone	1,200,531	32,705,919	Lumberton	1,275,666	40,418,046
Brevard	524,750	15,149,717	Matthews	1,884,783	48,420,371
Burlington	2,760,979	86,791,211	Mebane	246,300	11,023,296
Carrboro	325,912	11,042,691	Mint Hill	87,702	5,244,556
Cary	4,784,515	163,329,592	Monroe	1,732,116	75,223,312
Chapel Hill	1,870,692	62,479,682	Mooreville	1,421,061	48,344,716
Charlotte	30,114,167	965,880,183	Morehead City	1,108,566	34,923,692
Cherryville	97,254	3,803,006	Morganton	942,937	35,053,754
Clayton	348,329	12,892,460	Morrisville	464,271	18,013,506
Clemmons	341,176	9,957,798	Mt. Airy	1,115,092	44,168,558
Clinton	716,154	25,246,294	Mt. Holly	84,635	4,433,656
Concord	3,061,070	109,443,402	New Bern	1,516,696	48,917,564
Conover	321,906	13,243,912	Newton	216,693	7,247,525
Cornelius	541,451	15,291,313	Oak Island	8,782	212,425
Davidson	96,721	3,158,456	Oxford	361,343	16,154,379
Dunn	755,682	25,297,098	Pinehurst	449,906	15,007,531
Durham	10,353,906	294,861,221	Raleigh	17,933,184	562,233,974
Eden	451,944	16,857,484	Reidsville	442,136	17,633,440
Edenton	175,909	7,228,190	Roanoke Rapids	693,833	25,739,172
Elizabeth City	1,014,306	33,385,659	Rockingham	610,348	18,410,875
Elon	19,774	818,006	Rocky Mount	2,494,892	86,564,783
Fayetteville	6,166,205	191,398,702	Roxboro	590,077	21,085,757
Forest City	398,489	13,742,227	Salisbury	1,601,241	55,350,738
Fuquay-Varina	491,344	15,528,662	Sanford	1,356,192	47,562,190
Garner	1,348,286	37,673,755	Selma	223,347	8,207,546
Gastonia	3,791,456	120,618,347	Shelby	1,217,294	49,468,596
Goldsboro	2,201,085	69,753,345	Siler City	386,605	13,142,689
Graham	293,871	10,548,466	Smithfield	1,227,725	43,627,243
Greensboro	13,229,748	459,543,007	Southern Pines	1,063,590	32,128,271
Greenville	3,441,525	112,107,947	Spring Lake	215,878	6,514,977
Hamlet	47,612	3,406,264	Statesville	1,984,433	70,742,263
Havelock	191,842	7,532,557	Summerfield	25,338	1,669,657
Henderson	834,823	30,759,990	Tarboro	391,121	12,914,581
Hendersonville	1,686,244	56,756,693	Thomasville	762,759	30,613,897
Hickory	4,172,403	134,001,633	Trinity	5,090	114,681
High Point	2,968,234	124,265,752	Wake Forest	668,698	17,163,692
Hillsborough	323,356	12,408,731	Washington	591,861	20,390,147
Holly Springs	57,566	2,764,505	Waynesville	881,365	28,942,524
Hope Mills	336,431	12,088,574	Weddington	24,716	848,723
Huntersville	983,120	27,046,700	Whiteville	612,362	21,624,416
Indian Trail	252,475	7,642,773	Williamston	325,787	10,464,886
Jacksonville	2,402,259	74,977,209	Wilmington	6,064,105	188,956,254
Kannapolis	928,901	30,547,264	Wilson	1,891,594	66,137,070
Kernersville	998,595	44,698,333	Winston-Salem	9,584,906	358,017,231
Kill Devil Hills	463,410	12,134,682			
King	135,904	6,278,085	TOTALS	\$ 190,694,441	\$ 6,338,556,342

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

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

December 2002 Report					
Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
1%, 2% and 3% Tax Group	\$ 4,470,563	\$ 378,937,074	Lumber & Building Material Group - 4.5%	\$ 33,536,314	\$ 877,043,914
001 Manufactured homes - 2%	855,841	42,478,132	601 Sheet metal shops; steel fabricators	1,457,037	47,465,521
002 Airplanes, boats, etc.- 3%	340,565	11,144,786	602 Building hardware and machine stores	214,314	8,584,275
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	3,274,158	325,314,156	603 Building material dealers	22,268,792	544,485,622
			604 Cabinet shops	1,054,244	29,342,279
			605 Electrical, plumbing and heating supply dealers	7,361,879	210,655,532
Apparel Group - 4.5%	\$ 10,773,274	\$ 253,918,432	606 Monument and tombstone dealers	46,034	1,758,510
101 Boot and shoe stores	1,488,747	33,442,202	607 Others	442,839	16,751,425
102 Clothing stores	8,300,548	190,076,101	608 Storm window and door dealers	691,173	18,000,750
103 Furriers	10,588	267,980			
104 Haberdasheries	29,575	659,510	Unclassified Group - 4.5%	\$ 92,528,445	\$ 2,953,266,470
105 Millinery shops	9,692	221,907	701 Beauty and barber shops and supply dealers	817,987	25,029,673
106 Shoe repair shops	134,105	3,153,638	702 Bookstores, school supply stores	2,361,333	60,984,797
107 Others	800,018	26,097,094	703 Newsstands	516,672	12,252,302
			704 Coal, wood, fuel oil, and bottled gas dealers	1,831,198	79,775,811
Automotive Group - 4.5%	\$ 15,808,635	\$ 1,195,326,069	705 Feed stores, millers, hatcheries	152,505	7,220,928
201 Motor vehicle dealers	2,958,958	552,016,429	706 Florists and nurseries	1,367,284	37,498,592
202 Service stations	1,685,937	107,098,231	707 Airplane dealers	494,347	31,570,018
203 Garages	1,579,495	69,386,486	708 Hotels, motels, cottage rentals, etc.	8,755,293	202,226,233
204 Motorcycle and bicycle dealers	763,558	30,937,195	709 Office machine and supply dealers	8,075,434	281,956,396
205 Automotive supply stores	4,178,689	169,248,622	710 Funeral homes	810,913	28,101,166
206 Others	420,093	25,750,755	711 Others	55,157,857	1,735,842,378
207 Oil and petroleum products dealers	2,090,529	144,241,842	712 Photographers, artists, photofinishers	1,752,463	49,169,777
208 Tire dealers, recappers and repairers	1,833,172	71,799,695	713 Printers, publishers, blueprinters, engravers, etc.	2,562,460	142,077,795
209 Manufactured home (mobile home) dealers	298,204	24,846,814	714 Laundries, dry cleaners, etc.	1,190,336	29,587,672
			715 Hospitals, physicians, veterinarians, etc.	1,965,828	61,266,302
Food Group - 4.5%	\$ 53,741,215	\$ 1,888,950,920	716 Boat and marine supply dealers	471,587	18,419,122
301 Bakeries	315,193	11,818,190	717 Pet, hobby and craft shops	1,911,996	52,311,684
302 Candy and confectionery stores	157,834	4,277,230	718 Chemical, janitorial supplies and paper products dealers	1,914,042	69,726,996
303 Dairies and dairy bars	241,843	5,868,448	719 Machine shops; locksmiths, etc.	418,911	28,248,828
304 Grocery stores, meat markets, etc.	18,961,132	1,074,391,140			
305 Vending machine operators; drink stands	2,194,977	53,988,630	Total Retail Sales and Use Group	\$ 299,051,752	\$ 10,325,929,908
306 Restaurants, cafeterias, grills, snack bars, etc.	30,637,674	700,595,368	Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6%	\$ 48,663,057	***
307 Others	230,531	11,493,723	8% Hwy. Use Tax - Motor Vehicle Leasing	\$ 617,429	***
308 Taverns, nightclubs, etc.	1,002,031	26,518,191			
			Grand Total - All Groups	\$ 348,332,238	\$ 10,325,929,908
Furniture Group - 4.5%	\$ 14,058,174	\$ 407,490,185			
401 Furniture stores	5,895,379	189,671,620			
402 Household appliance dealers and repair services	3,628,744	91,726,453			
403 Musical merchandise dealers	748,754	19,122,620			
404 Industrial, office and store furniture and fixture dealers	557,168	16,486,743			
405 Others	213,787	6,633,369			
406 Awning and venetian blind dealers	114,193	2,942,933			
407 Antique dealers; interior decorators	1,274,238	32,235,558			
408 Upholstery shops; floor covering dealers	1,625,911	48,670,889			
General Merchandise Group - 4.5%	\$ 74,135,132	\$ 2,370,996,844			
501 Department stores	8,918,362	205,563,545			
502 Drugstores; drug and medical supply houses	3,220,336	314,364,423			
503 Dry goods stores; fabric and yarn shops	391,236	10,680,361			
504 Farm implement and supply stores	1,251,079	52,140,120			
505 Discount stores; general stores	31,696,047	866,163,722			
506 Hardware stores	2,077,525	55,774,879			
507 Jewelry stores; watch and clock repair shops	1,824,619	46,000,851			
508 Leather and leather goods stores	47,970	1,192,004			
509 Industrial machinery and supply dealers	2,951,052	131,508,931			
510 Secondhand goods stores; flea markets	330,878	8,280,621			
511 Sporting goods stores; toy shops	3,330,909	85,497,136			
512 Variety stores; 5 & 10 specialty stores	3,224,031	78,794,118			
513 Others	10,654,413	393,015,240			
514 Paint, wallpaper, and glass stores	1,145,633	35,398,782			
515 Pawn shops; army surplus stores, etc.	351,907	8,624,295			
516 Road building equipment and supply dealers	1,483,919	48,605,031			
517 Gift and novelty shops; coin dealers	1,235,218	29,392,785			

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