

MONTHLY REPORT OF STATE SALES AND USE TAX GROSS COLLECTIONS AND TAXABLE 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 taxable 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 TAXABLE SALES BY COUNTIES

December 2008 Report					
County	Gross Collections*	Taxable Sales♣	County	Gross Collections*	Taxable Sales♣
Alamance	\$ 4,099,473	\$ 89,947,809	Macon	\$ 1,129,240	\$ 24,886,011
Alexander	301,108	6,637,921	Madison	176,800	3,829,139
Alleghany	197,672	4,354,031	Martin	471,173	10,283,828
Anson	211,084	4,500,151	McDowell	698,672	15,371,127
Ashe	519,971	11,462,236	Mecklenburg	41,363,863	915,747,094
Avery	421,117	9,271,560	Mitchell	314,952	6,847,714
Beaufort	1,099,207	24,309,478	Montgomery	306,434	6,833,334
Bertie	149,806	3,323,696	Moore	2,338,958	51,928,974
Bladen	356,526	7,850,128	Nash	2,498,621	55,323,056
Brunswick	2,159,836	47,675,963	New Hanover	7,734,391	170,796,601
Buncombe	9,995,801	220,925,793	Northampton	125,243	2,824,525
Burke	1,274,504	28,133,654	Onslow	3,976,728	88,204,472
Cabarrus	6,294,683	139,971,272	Orange	3,064,692	67,850,228
Caldwell	1,298,677	28,554,189	Pamlico	220,807	4,921,332
Camden	117,969	2,714,417	Pasquotank	1,105,013	24,390,719
Carteret	1,942,142	42,851,809	Pender	510,706	11,288,517
Caswell	111,852	2,464,723	Perquimans	138,828	3,188,174
Catawba	5,284,101	117,123,658	Person	743,462	16,416,692
Chatham	928,004	20,474,992	Pitt	4,663,894	103,503,533
Cherokee	662,048	14,669,389	Polk	228,711	5,053,931
Chowan	271,383	6,038,136	Randolph	2,359,723	52,055,195
Clay	160,540	3,569,551	Richmond	810,862	18,120,508
Cleveland	2,031,270	44,728,917	Robeson	2,148,800	47,537,706
Columbus	894,859	19,719,087	Rockingham	1,396,791	30,818,249
Craven	2,666,887	59,027,907	Rowan	2,357,800	52,449,879
Cumberland	8,861,372	197,185,992	Rutherford	1,237,459	27,298,824
Currituck	423,400	9,415,108	Sampson	874,714	19,371,923
Dare	2,037,111	44,964,031	Scotland	762,560	17,452,884
Davidson	2,972,646	65,705,899	Stanly	1,345,202	30,605,533
Davie	656,317	14,457,971	Stokes	435,965	9,639,890
Duplin	807,065	18,075,163	Surry	1,852,662	40,797,482
Durham	12,311,180	272,932,809	Swain	241,902	5,413,122
Edgecombe	1,106,639	24,452,584	Transylvania	721,984	15,874,102
Forsyth	13,401,683	296,082,174	Tyrrell	39,055	858,765
Franklin	792,147	17,568,137	Union	3,583,021	79,205,537
Gaston	4,309,091	94,950,696	Vance	929,926	20,417,044
Gates	53,119	1,184,292	Wake	35,061,067	777,172,766
Graham	105,702	2,336,071	Warren	156,816	3,457,196
Granville	613,290	13,507,644	Washington	182,628	3,981,877
Greene	128,495	2,830,559	Watauga	2,001,467	44,119,775
Guilford	19,172,825	424,296,392	Wayne	2,932,964	65,500,953
Halifax	996,184	21,963,477	Wilkes	1,241,630	27,324,674
Harnett	1,457,408	33,832,832	Wilson	2,072,056	45,791,027
Haywood	1,569,175	34,672,256	Yadkin	557,709	12,385,121
Henderson	2,557,185	56,359,440	Yancey	341,053	7,585,357
Hertford	486,597	10,714,738	Foreign	138,001,482	1,254,322,017
Hoke	227,029	5,052,548	Utility services, cable, satellite, & liquor	77,002,938	—
Hyde	88,166	1,923,974	8% Hwy. use tax	2,740,851	—
Iredell	4,791,619	106,152,812			
Jackson	955,665	20,690,307			
Johnston	3,177,672	70,265,833			
Jones	53,105	1,170,234			
Lee	1,555,679	34,749,180			
Lenoir	1,416,069	31,342,160			
Lincoln	1,235,138	27,463,126	TOTALS	\$ 486,971,567	\$ 7,215,645,313

* Gross collections reported during the month of December 2008, including collections of penalties, interest, and sales and use tax.

♣ Amounts shown are total taxable sales reported on sales and use tax returns submitted during December 2008. Data reflect sales primarily in November 2008, but may include sales from prior periods.

— Sales not tabulated.

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

December 2008 Report					
City	Gross Collections*	Taxable Sales [♠]	City	Gross Collections*	Taxable Sales [♠]
Albemarle	\$ 666,280	\$ 14,722,892	Laurinburg	\$ 630,693	\$ 13,912,865
Apex	1,427,336	31,437,415	Leland	327,829	7,162,972
Archdale	898,659	19,961,285	Lenoir	791,622	17,380,094
Asheboro	1,330,365	29,314,709	Lewisville	90,580	1,967,653
Asheville	7,799,640	172,466,492	Lexington	1,589,769	35,106,656
Belmont	435,706	9,509,710	Lincolnton	611,836	13,573,562
Bessemer City	78,056	1,725,939	Lumberton	1,319,739	29,177,428
Black Mountain	213,792	4,723,576	Marion	495,514	10,875,102
Boone	1,312,641	28,919,753	Matthews	1,958,757	43,471,300
Brevard	515,866	11,274,934	Mebane	567,814	12,479,942
Burlington	3,008,564	66,250,856	Mint Hill	104,656	2,311,182
Carolina Beach	155,562	3,463,296	Monroe	1,876,979	41,630,366
Carrboro	418,672	9,265,028	Mooreville	2,088,826	46,233,566
Cary	4,674,730	103,666,115	Morehead City	1,030,804	22,668,925
Chapel Hill	1,949,812	43,148,051	Morganton	895,770	19,659,681
Charlotte	32,235,904	713,272,647	Morrisville	1,059,797	23,568,839
Cherryville	157,260	3,422,833	Mt. Airy	1,054,992	23,230,413
Clayton	585,011	12,843,356	Mt. Holly	110,279	2,462,025
Clemmons	425,381	9,419,349	New Bern	1,964,558	43,499,925
Clinton	511,813	11,289,216	Newton	251,021	5,548,820
Concord	4,520,800	100,814,206	Oak Island	38,978	862,536
Conover	376,858	8,346,525	Oxford	298,214	6,606,002
Cornelius	676,524	15,013,502	Pinehurst	421,590	9,343,868
Davidson	157,253	3,509,086	Pineville	1,666,032	36,895,831
Dunn	674,255	15,598,547	Pleasant Garden	8,950	198,875
Durham	11,012,668	244,236,892	Raleigh	21,131,748	468,927,879
Eden	420,987	9,303,508	Reidsville	530,410	11,679,815
Edenton	222,500	4,951,859	Roanoke Rapids	668,227	14,694,229
Elizabeth City	1,020,329	22,447,938	Rockingham	572,552	12,725,843
Elon	41,096	904,381	Rocky Mount	2,090,615	46,299,155
Fayetteville	7,376,609	164,003,677	Roxboro	589,163	12,989,438
Fletcher	326,489	7,254,649	Salisbury	1,452,948	32,113,832
Forest City	599,576	13,311,283	Sanford	1,385,783	30,593,856
Fuquay-Varina	611,896	13,427,411	Sawmills	3,267	72,600
Garner	1,450,915	32,148,500	Selma	204,430	4,205,667
Gastonia	2,874,253	63,298,408	Shelby	1,080,955	23,735,449
Gibsonville	69,103	1,473,319	Siler City	300,767	6,585,117
Goldensboro	2,403,350	53,720,004	Smithfield	1,052,807	23,314,712
Graham	281,715	6,236,905	Southern Pines	849,907	18,750,957
Greensboro	13,756,148	304,372,009	Spring Lake	326,546	7,232,885
Greenville	3,512,345	77,790,665	Stallings	127,296	2,816,856
Hamlet	106,808	2,451,729	Statesville	2,035,954	45,015,256
Harrisburg	437,337	9,626,709	Summerfield	105,365	2,301,062
Havelock	305,670	6,694,364	Tarboro	656,365	14,498,285
Henderson	790,097	17,338,282	Thomasville	679,744	14,945,555
Hendersonville	1,558,779	34,159,221	Trinity	17,423	387,130
Hickory	3,872,251	85,812,213	Wadesboro	197,416	4,324,899
High Point	3,096,069	68,502,002	Wake Forest	1,096,094	24,164,825
Hillsborough	507,531	11,251,548	Washington	624,509	13,761,686
Holly Springs	235,109	5,111,746	Waynesville	901,818	19,822,801
Hope Mills	404,316	9,011,806	Weddington	85,147	1,893,735
Huntersville	1,502,307	33,368,242	Wendell	121,851	2,711,263
Indian Trail	507,863	11,100,864	Whiteville	541,321	11,929,560
Jacksonville	3,089,194	68,300,702	Williamston	274,050	5,980,940
Kannapolis	926,148	20,513,872	Wilmington	6,535,193	144,164,419
Kernersville	1,231,340	27,270,942	Wilson	1,824,707	40,374,418
Kill Devil Hills	322,756	7,132,708	Winston-Salem	10,559,473	233,289,826
King	193,445	4,300,152	Winterville	502,990	11,135,883
Kings Mountain	206,714	4,583,721			
Kinston	1,069,469	23,700,717			
Knightdale	521,075	11,523,644	TOTALS	\$ 212,453,433	\$ 4,701,284,171

¹ Estimated population as of July 1, 2006, prepared by the Office of State Budget and Management.

* Gross collections reported during the month of December 2008, including collections of penalties, interest, and sales and use tax.

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

December 2008 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
1%, 2%, 2.5% and 3% Tax Group	\$ 1,040,068	\$ 45,800,529	Lumber & Building Material Group - 4.5%	\$ 39,003,572	\$ 867,661,959
001 Manufactured homes - 2%	300,217	15,010,724	601 Sheet metal shops; steel fabricators	2,004,278	44,248,398
002 Airplanes, boats - 3%	490,264	18,095,876	602 Building hardware and machine stores	523,472	11,616,182
004 Modular Homes - 2.5%	182,379	7,286,905	603 Building material dealers	25,584,614	569,386,456
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	67,208	5,407,024	604 Cabinet shops	1,238,978	27,423,522
Apparel Group - 4.5%	\$ 14,297,334	\$ 316,862,666	605 Electrical, plumbing and heating supply dealers	7,166,839	159,757,888
101 Boot and shoe stores	1,755,149	38,927,245	606 Monument and tombstone dealers	78,153	1,724,070
102 Clothing stores	11,781,381	261,159,879	607 Others	1,654,872	36,712,018
103 Furrriers	7,419	163,012	608 Storm window and door dealers	752,365	16,793,425
104 Men's clothing & accessory stores	29,457	648,575	Unclassified Group - 4.5%	\$ 175,180,600	\$ 2,068,666,848
105 Women's clothing & accessory stores	10,444	230,940	701 Beauty and barber shops and supply dealers	1,095,113	24,216,935
106 Shoe repair shops	221,037	4,903,357	702 Bookstores, school supply stores	2,690,150	59,692,915
107 Others	492,447	10,829,658	703 Newsstands	374,283	8,310,151
Automotive Group - 4.5%	\$ 18,372,245	\$ 404,766,224	704 Coal, wood, fuel oil, and bottled gas dealers	2,926,139	64,989,182
201 Motor vehicle dealers	2,890,374	64,091,635	705 Feed stores, millers, hatcheries	363,196	8,068,732
202 Service stations	2,335,442	51,615,150	706 Florists and nurseries	1,303,517	28,540,968
203 Garages	1,469,112	31,816,703	707 Airplane dealers	987,584	21,857,911
204 Motorcycle and bicycle dealers	647,471	14,380,088	708 Hotels, motels, cottage rentals, etc.	7,767,286	171,999,417
205 Automotive supply stores	5,517,841	121,081,758	709 Office machine and supply dealers	9,192,487	204,110,761
206 Others	611,179	13,444,781	710 Funeral homes	693,111	15,226,469
207 Oil and petroleum products dealers	2,546,632	56,173,338	711 Others	134,350,544	1,164,196,675
208 Tire dealers, recappers and repairers	2,098,317	46,486,119	712 Photographers, artists, photofinishers	2,128,363	47,143,961
209 Manufactured home (mobile home) dealer	255,877	5,676,652	713 Printers, publishers, blueprinters, engravers, etc.	2,021,119	44,716,462
Food Group - 4.5%	\$ 67,274,414	\$ 1,488,023,939	714 Laundries, dry cleaners, etc.	1,082,194	24,034,815
301 Bakeries	575,583	12,656,044	715 Hospitals, physicians, veterinarians, etc.	2,897,359	64,410,442
302 Candy and confectionery stores	236,003	5,231,261	716 Boat and marine supply dealers	558,717	12,110,364
303 Dairies and dairy bars	272,996	5,993,263	717 Pet, hobby and craft shops	2,578,630	57,047,501
304 Grocery stores, meat markets, etc.	21,397,242	474,289,494	718 Chemical, janitorial supplies and paper products dealers	1,757,201	38,837,162
305 Vending machine operators; drink stands	1,627,892	35,947,049	719 Machine shops; locksmiths, etc.	413,607	9,156,025
306 Restaurants, cafeterias, grills, snack bars, etc.	41,058,846	907,842,004	Total Retail Sales and Use Group	\$ 407,227,778	\$ 7,215,645,313
307 Others	512,405	11,130,252	Utility Services, Cable, Satellite and Liquor - 2.83%, 1.4%, 3% and 7%	\$ 77,002,938	—
308 Taverns, nightclubs, etc.	1,593,448	34,934,572	8% Hwy. Use Tax - Motor Vehicle Leasing	\$ 2,740,851	—
Furniture Group - 4.5%	\$ 16,184,749	\$ 358,676,823	Grand Total - All Groups	\$ 486,971,567	\$ 7,215,645,313
401 Furniture stores	5,518,030	122,407,793			
402 Household appliance dealers and repair services	6,123,056	136,137,099			
403 Musical merchandise dealers	344,033	7,520,035			
404 Industrial, office and store furniture and fixture dealers	943,548	20,962,164			
405 Others	256,635	5,682,297			
406 Awning and blinds dealers	83,917	1,849,792			
407 Antique dealers; interior decorators	1,115,664	24,520,715			
408 Upholstery shops; floor covering dealers	1,799,867	39,596,928			
General Merchandise Group - 4.5%	\$ 75,874,795	\$ 1,665,186,325			
501 Department stores	5,121,561	113,698,942			
502 Drugstores; drug and medical supply houses	5,479,059	121,234,449			
503 Dry goods stores; fabric and yarn shops	369,999	8,198,069			
504 Farm implement and supply stores	1,486,507	32,678,130			
505 Discount stores; general stores	19,886,511	426,354,178			
506 Hardware stores	1,807,981	39,925,379			
507 Jewelry stores; watch and clock repair shops	1,899,348	41,941,854			
508 Leather and leather goods stores	54,896	1,208,259			
509 Industrial machinery and supply dealers	3,941,213	87,170,583			
510 Secondhand goods stores; flea markets	2,406,766	53,390,154			
511 Sporting goods stores; toy shops	3,388,782	75,050,037			
512 Variety stores; 5 & 10 specialty stores	2,864,549	63,608,444			
513 Others	23,008,457	508,819,843			
514 Paint, wallpaper, and glass stores	1,190,246	26,426,260			
515 Pawn shops; army surplus stores, etc.	423,149	9,369,096			
516 Road building equipment and supply dealers	1,456,801	32,035,143			
517 Gift and novelty shops; coin dealers	1,088,970	24,077,505			

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