

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

February 2002 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,140,642	\$ 120,948,369	Macon	\$ 747,174	\$ 25,836,656
Alexander	316,115	14,494,855	Madison	145,962	6,188,742
Alleghany	128,626	4,898,928	Martin	476,940	20,797,595
Anson	307,205	12,709,339	McDowell	528,532	24,340,257
Ashe	364,593	16,139,587	Mecklenburg	32,469,217	1,165,890,219
Avery	542,604	18,157,458	Mitchell	331,241	12,738,280
Beaufort	889,187	38,890,419	Montgomery	451,482	20,571,904
Bertie	82,952	5,148,988	Moore	1,667,511	71,338,055
Bladen	378,520	19,542,399	Nash	2,203,174	89,176,372
Brunswick	1,464,675	54,870,632	New Hanover	6,039,418	238,380,335
Buncombe	7,067,790	249,489,732	Northampton	113,776	4,315,864
Burke	1,186,590	46,962,062	Onslow	2,256,179	83,140,712
Cabarrus	4,033,228	156,157,588	Orange	2,479,099	95,860,783
Caldwell	1,187,325	49,873,700	Pamlico	134,373	4,975,200
Camden	62,966	2,124,767	Pasquotank	908,779	36,497,166
Carteret	1,432,067	48,995,874	Pender	324,468	15,549,115
Caswell	104,652	4,393,724	Perquimans	76,599	3,229,078
Catawba	4,661,226	168,273,594	Person	620,070	24,052,956
Chatham	659,279	29,752,679	Pitt	3,513,786	125,090,570
Cherokee	625,127	25,223,624	Polk	172,169	8,214,450
Chowan	194,116	8,784,839	Randolph	1,852,919	81,887,624
Clay	116,612	7,093,048	Richmond	712,839	26,144,865
Cleveland	1,639,346	67,377,081	Robeson	1,725,094	62,249,958
Columbus	848,494	32,821,276	Rockingham	1,321,343	56,618,310
Craven	1,756,157	65,007,234	Rowan	2,634,385	93,640,734
Cumberland	6,183,317	215,379,539	Rutherford	1,013,849	37,179,220
Currituck	214,659	10,885,826	Sampson	867,841	40,193,881
Dare	1,207,582	41,170,396	Scotland	614,032	21,796,089
Davidson	2,108,167	92,175,518	Stanly	1,233,821	46,573,882
Davie	523,231	21,048,799	Stokes	333,987	12,749,190
Duplin	597,819	34,817,692	Surry	1,608,384	68,910,125
Durham	10,789,540	337,225,740	Swain	108,663	3,583,890
Edgecombe	725,068	30,757,130	Transylvania	506,598	16,865,854
Forsyth	11,076,996	406,617,488	Tyrrell	35,345	1,954,490
Franklin	642,047	24,522,641	Union	2,473,759	106,798,184
Gaston	3,860,038	157,638,056	Vance	889,787	38,529,945
Gates	34,213	2,910,338	Wake	24,285,622	919,016,563
Graham	85,240	2,612,300	Warren	115,370	5,291,834
Granville	585,566	28,299,722	Washington	132,655	6,312,532
Greene	96,665	3,679,997	Watauga	1,434,412	43,871,865
Guilford	14,893,868	622,397,027	Wayne	2,582,939	84,239,585
Halifax	849,301	40,446,944	Wilkes	1,273,592	55,399,609
Harnett	1,262,456	44,185,744	Wilson	1,732,032	74,914,520
Haywood	1,203,083	41,632,130	Yadkin	499,015	18,981,032
Henderson	1,848,439	71,295,757	Yancey	259,369	7,843,132
Hertford	519,518	19,885,739	Foreign	57,869,600	1,863,419,402
Hoke	170,143	8,920,629	Utility services,		
Hyde	50,591	1,918,490	satellite, & liquor	52,617,411	***
Iredell	3,234,127	121,908,294	8% Hwy. use tax	1,776,270	***
Jackson	624,980	19,821,279			
Johnston	2,280,276	90,256,228			
Jones	64,214	1,986,210			
Lee	1,335,173	50,362,836			
Lenoir	1,547,735	67,592,969			
Lincoln	962,844	41,345,076	TOTALS	\$ 320,937,870	\$ 9,792,978,954

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

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*** 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 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 5,000¹**

February 2002 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 772,028	\$ 29,489,978	Kings Mountain	\$ 243,700	14,947,751
Apex	662,163	20,323,138	Kinston	1,232,101	53,882,604
Archdale	118,253	6,403,025	Knightdale	238,166	13,889,399
Asheboro	973,542	37,165,256	Laurinburg	497,984	17,942,218
Asheville	5,532,655	187,252,139	Lenoir	763,041	32,112,466
Belmont	212,242	19,365,813	Lewisville	67,741	3,759,533
Bessemer City	41,144	3,517,167	Lexington	986,963	38,655,401
Black Mountain	167,538	8,940,546	Lincolnton	511,217	21,604,962
Boone	963,989	31,257,881	Lumberton	1,044,760	36,178,024
Brevard	390,867	11,953,819	Matthews	1,290,908	40,519,026
Burlington	2,260,579	84,670,367	Mebane	212,466	9,277,927
Carrboro	271,998	10,704,443	Mint Hill	78,947	5,890,358
Cary	3,378,368	128,493,499	Monroe	1,273,235	62,088,225
Chapel Hill	1,515,951	61,828,712	Mooresville	1,045,586	36,879,242
Charlotte	25,643,956	933,517,705	Morehead City	853,357	28,281,170
Cherryville	94,078	4,344,609	Morganton	788,443	29,123,327
Clayton	309,312	11,912,557	Morrisville	422,289	15,358,208
Clemmons	253,816	10,619,690	Mt. Airy	926,660	42,874,393
Clinton	603,715	26,376,050	Mt. Holly	87,987	3,490,337
Concord	2,415,155	103,386,297	New Bern	1,245,948	40,469,509
Conover	241,915	13,188,301	Newton	230,039	9,477,538
Cornelius	493,847	22,441,793	Oak Island	5,674	129,520
Davidson	91,793	3,220,485	Oxford	316,506	15,262,935
Dunn	719,932	23,310,292	Pinehurst	271,635	12,948,320
Durham	9,750,215	292,534,879	Raleigh	15,481,937	541,790,592
Eden	467,078	18,738,014	Reidsville	361,421	16,494,134
Edenton	156,502	7,553,881	Roanoke Rapids	530,437	21,778,867
Elizabeth City	748,070	27,365,317	Rockingham	517,928	17,025,612
Elon	20,185	1,300,223	Rocky Mount	1,899,895	70,478,004
Fayetteville	4,937,947	170,596,245	Roxboro	511,334	18,583,905
Forest City	365,709	12,942,285	Salisbury	1,817,436	60,294,902
Fuquay-Varina	396,220	15,822,223	Sanford	1,184,139	43,737,185
Garner	895,580	28,785,776	Selma	147,780	6,359,844
Gastonia	2,743,500	98,197,839	Shelby	982,265	38,083,319
Goldsboro	2,099,662	65,194,757	Siler City	290,147	12,290,459
Graham	301,210	11,131,252	Smithfield	813,597	34,313,320
Greensboro	10,546,646	430,838,374	Southern Pines	701,380	28,621,662
Greenville	2,783,045	95,011,613	Spring Lake	181,423	5,869,791
Hamlet	50,581	3,574,490	Statesville	1,588,064	63,184,295
Havelock	214,262	7,458,832	Summerfield	24,037	2,028,238
Henderson	719,559	30,175,776	Tarboro	296,979	11,036,755
Hendersonville	1,247,840	43,145,923	Thomasville	532,499	22,401,656
Hickory	3,371,390	110,631,294	Trinity	3,529	1,053,335
High Point	2,450,062	115,369,136	Wake Forest	412,688	14,231,723
Hillsborough	406,020	14,654,102	Washington	543,416	20,930,359
Holly Springs	53,948	1,976,915	Waynesville	698,091	22,672,305
Hope Mills	270,830	10,266,802	Weddington	19,035	643,826
Huntersville	633,128	21,198,412	Whiteville	527,104	18,958,352
Indian Trail	229,799	9,551,483	Williamston	280,024	9,977,855
Jacksonville	1,757,475	66,037,087	Wilmington	4,797,444	192,433,525
Kannapolis	823,803	26,494,870	Wilson	1,475,290	56,731,841
Kernersville	707,911	38,967,868	Winston-Salem	9,019,364	323,417,815
Kill Devil Hills	250,963	7,534,144			
King	137,020	6,346,120	TOTALS	\$ 157,939,030	\$ 5,843,545,363

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

February 2002 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
1%, 2% and 3% Tax Group	\$ 4,780,421	\$ 401,964,814	Lumber & Building Material Group - 4.5%	\$ 30,425,726	\$ 830,367,117
001 Manufactured homes - 2%	933,817	46,462,656	601 Sheet metal shops; steel fabricators	1,415,105	52,495,428
002 Airplanes, boats, etc.- 3%	424,598	14,374,129	602 Building hardware and machine stores	172,400	8,538,055
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	3,422,005	341,128,029	603 Building material dealers	19,221,174	476,656,324
			604 Cabinet shops	1,079,710	32,720,257
			605 Electrical, plumbing and heating supply dealers	7,561,277	223,544,375
Apparel Group - 4.5%	\$ 7,546,604	\$ 181,593,163	606 Monument and tombstone dealers	35,258	2,415,991
101 Boot and shoe stores	1,438,134	32,537,055	607 Others	384,003	17,821,594
102 Clothing stores	5,497,171	126,332,110	608 Storm window and door dealers	556,800	16,175,093
103 Furriers	12,402	319,226			
104 Haberdasheries	22,744	505,486	Unclassified Group - 4.5%	\$ 94,369,701	\$ 2,946,434,784
105 Millinery shops	8,218	172,177	701 Beauty and barber shops and supply dealers	778,967	23,692,672
106 Shoe repair shops	89,957	2,140,315	702 Bookstores, school supply stores	4,283,124	107,315,267
107 Others	477,978	19,586,794	703 Newsstands	490,516	14,260,859
			704 Coal, wood, fuel oil, and bottled gas dealers	2,752,724	89,218,167
Automotive Group - 4.5%	\$ 15,927,159	\$ 1,283,635,704	705 Feed stores, millers, hatcheries	148,289	8,601,527
201 Motor vehicle dealers	2,809,075	629,387,592	706 Florists and nurseries	1,035,602	33,619,202
202 Service stations	1,617,557	92,185,691	707 Airplane dealers	569,216	22,328,168
203 Garages	1,800,387	78,099,611	708 Hotels, motels, cottage rentals, etc.	4,758,208	111,557,628
204 Motorcycle and bicycle dealers	646,035	25,508,173	709 Office machine and supply dealers	9,152,898	312,259,890
205 Automotive supply stores	4,709,382	177,558,164	710 Funeral homes	815,530	25,699,230
206 Others	395,630	30,672,647	711 Others	59,770,608	1,826,213,986
207 Oil and petroleum products dealers	2,223,050	163,146,599	712 Photographers, artists, photofinishers	1,368,995	42,714,566
208 Tire dealers, recappers and repairers	1,555,307	56,599,385	713 Printers, publishers, blueprinters, engravers, etc.	2,504,600	109,349,977
209 Manufactured home (mobile home) dealers	170,736	30,477,842	714 Laundries, dry cleaners, etc.	1,113,313	27,082,680
			715 Hospitals, physicians, veterinarians, etc.	1,291,331	47,706,811
Food Group - 4.5%	\$ 46,583,407	\$ 1,711,085,338	716 Boat and marine supply dealers	305,759	13,132,759
301 Bakeries	333,539	8,290,315	717 Pet, hobby and craft shops	1,332,838	37,671,264
302 Candy and confectionery stores	110,412	3,201,551	718 Chemical, janitorial supplies and paper products dealers	1,529,876	67,729,047
303 Dairies and dairy bars	224,679	5,327,817	719 Machine shops; locksmiths, etc.	367,308	26,281,084
304 Grocery stores, meat markets, etc.	15,898,538	994,234,628			
305 Vending machine operators; drink stands	1,899,475	47,828,704	Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6%	\$ 52,617,411	***
306 Restaurants, cafeterias, grills, snack bars, etc.	26,999,676	620,160,797			
307 Others	188,055	9,167,413	Total Retail Sales and Use Group	\$ 319,161,600	\$ 9,792,978,954
308 Taverns, nightclubs, etc.	929,033	22,874,113	8% Hwy. Use Tax - Motor Vehicle Leasing	\$ 1,776,270	***
Furniture Group - 4.5%	\$ 11,952,938	\$ 346,514,403	Grand Total - All Groups	\$ 320,937,870	\$ 9,792,978,954
401 Furniture stores	4,927,644	150,382,101			
402 Household appliance dealers and repair services	2,929,533	79,173,788			
403 Musical merchandise dealers	845,521	20,865,004			
404 Industrial, office and store furniture and fixture dealers	620,085	19,438,142			
405 Others	195,057	7,562,672			
406 Awning and venetian blind dealers	105,264	2,639,812			
407 Antique dealers; interior decorators	935,886	24,673,764			
408 Upholstery shops; floor covering dealers	1,393,948	41,779,120			
General Merchandise Group - 4.5%	\$ 54,958,233	\$ 2,091,383,631			
501 Department stores	5,266,138	128,513,760			
502 Drugstores; drug and medical supply houses	3,362,814	339,169,959			
503 Dry goods stores; fabric and yarn shops	313,715	9,315,902			
504 Farm implement and supply stores	1,128,055	52,791,539			
505 Discount stores; general stores	21,572,409	671,026,920			
506 Hardware stores	1,878,427	50,592,371			
507 Jewelry stores; watch and clock repair shops	1,127,167	30,529,734			
508 Leather and leather goods stores	36,964	1,288,908			
509 Industrial machinery and supply dealers	3,321,128	178,143,358			
510 Secondhand goods stores; flea markets	284,989	7,081,659			
511 Sporting goods stores; toy shops	1,911,312	49,841,137			
512 Variety stores; 5 & 10 specialty stores	1,791,924	41,525,350			
513 Others	9,473,269	422,565,458			
514 Paint, wallpaper, and glass stores	1,051,407	34,814,092			
515 Pawn shops; army surplus stores, etc.	330,611	8,609,289			
516 Road building equipment and supply dealers	1,401,665	48,079,487			
517 Gift and novelty shops; coin dealers	706,240	17,494,708			

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