

**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 2004 Report Corrected**

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,657,338	\$ 128,106,564	Macon	\$ 967,287	\$ 33,830,263
Alexander	344,649	15,973,911	Madison	157,649	6,976,391
Alleghany	167,047	5,839,946	Martin	425,452	16,414,299
Anson	316,879	15,899,588	McDowell	585,460	35,130,733
Ashe	387,168	15,907,412	Mecklenburg	36,898,146	1,311,081,298
Avery	497,078	14,315,071	Mitchell	346,951	16,206,575
Beaufort	1,171,820	48,611,573	Montgomery	418,640	24,603,288
Bertie	110,709	6,906,449	Moore	1,958,096	75,289,394
Bladen	495,629	26,285,844	Nash	2,689,412	108,912,431
Brunswick	1,757,862	67,453,828	New Hanover	7,730,999	272,976,885
Buncombe	8,071,348	274,817,194	Northampton	114,503	4,207,215
Burke	1,351,160	58,447,671	Onslow	3,311,431	112,798,248
Cabarrus	4,788,769	175,639,366	Orange	3,127,053	112,592,630
Caldwell	1,271,032	50,706,949	Pamlico	177,686	5,598,782
Camden	105,246	2,914,313	Pasquotank	1,133,367	45,827,473
Carteret	1,752,587	56,666,782	Pender	442,643	20,722,262
Caswell	109,531	5,175,628	Perquimans	125,817	4,958,884
Catawba	5,044,909	199,174,931	Person	735,841	29,376,899
Chatham	794,020	28,796,557	Pitt	4,636,495	162,392,169
Cherokee	688,607	28,244,442	Polk	170,717	9,179,836
Chowan	238,970	9,088,604	Randolph	2,208,281	84,456,034
Clay	165,660	7,983,591	Richmond	746,432	27,587,473
Cleveland	1,874,900	74,625,991	Robeson	2,016,288	75,497,814
Columbus	1,067,546	44,014,783	Rockingham	1,305,698	49,712,437
Craven	2,184,406	81,649,916	Rowan	2,309,865	89,263,462
Cumberland	7,709,635	270,608,598	Rutherford	1,163,492	41,753,608
Currituck	444,468	15,482,168	Sampson	1,000,886	43,274,723
Dare	1,752,508	55,108,734	Scotland	772,276	28,903,549
Davidson	2,623,405	107,529,169	Stanly	1,251,194	50,687,493
Davie	421,746	16,737,283	Stokes	520,920	26,019,066
Duplin	667,474	29,099,834	Surry	1,811,623	73,757,230
Durham	11,642,429	374,314,663	Swain	116,967	5,244,305
Edgecombe	1,054,028	41,225,923	Transylvania	571,820	19,951,800
Forsyth	12,293,647	454,108,847	Tyrrell	41,142	1,451,293
Franklin	774,298	28,498,200	Union	2,716,041	114,688,496
Gaston	4,114,326	165,752,584	Vance	970,046	41,135,955
Gates	55,036	3,212,600	Wake	31,288,849	1,053,020,387
Graham	87,542	3,674,904	Warren	121,701	5,648,219
Granville	668,693	31,943,106	Washington	171,989	8,213,443
Greene	122,281	4,474,293	Watauga	1,706,438	53,813,399
Guilford	18,179,812	700,400,244	Wayne	3,038,428	98,384,152
Halifax	941,656	42,617,638	Wilkes	1,340,212	52,083,312
Harnett	1,423,838	54,450,452	Wilson	1,962,496	87,234,073
Haywood	1,720,864	64,039,710	Yadkin	415,646	16,183,327
Henderson	2,311,638	92,248,394	Yancey	264,239	8,821,671
Hertford	643,794	24,291,051	Foreign	43,206,362	1,786,050,052
Hoke	203,254	9,555,495	Utility services,		
Hyde	62,044	2,360,988	satellite, & liquor	54,945,629	****
Iredell	4,232,566	157,060,632	8% Hwy. use tax	2,855,325	***
Jackson	710,475	23,973,543			***
Johnston	2,923,152	107,766,426			
Jones	104,688	3,017,043			
Lee	1,510,420	56,875,124			
Lenoir	1,532,452	72,309,032			
Lincoln	1,189,781	48,775,268	<b>TOTALS</b>	<b>\$ 347,530,744</b>	<b>\$ 10,856,671,578</b>

\* Gross collections reported during the month of February 2004 including collections of penalties, interest, and sales and use tax.

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\*\*\* Sales not presently tabulated.

\*\*\*\* Utility services, satellite, & liquor : This is a corrected figure.

Monthly sales and use tax reports are not comparable to monthly reports for periods prior to February 2002. 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>**

February 2004 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 710,654	\$ 31,774,900	Kings Mountain	\$ 225,448	\$ 9,343,946
Apex	803,086	24,784,607	Kinston	1,202,749	60,213,908
Archdale	176,478	6,602,894	Knightdale	279,179	8,898,861
Asheboro	1,087,806	40,141,670	Laurinburg	605,653	22,830,641
Asheville	6,316,593	204,684,818	Lenoir	756,000	27,563,165
Belmont	216,398	17,833,455	Lewisville	61,469	2,305,895
Bessemer City	50,137	2,146,325	Lexington	1,269,597	44,260,045
Black Mountain	172,126	9,665,692	Lincolnton	592,861	23,379,163
Boone	1,093,144	36,969,820	Lumberton	1,204,201	41,657,688
Brevard	437,054	14,937,910	Matthews	1,677,935	51,051,082
Burlington	2,561,902	83,702,204	Mebane	262,698	13,008,208
Carrboro	312,776	11,072,835	Mint Hill	125,204	9,696,268
Cary	4,456,382	169,543,723	Monroe	1,523,300	62,703,010
Chapel Hill	1,888,707	67,706,827	Mooresville	1,734,910	60,082,826
Charlotte	26,318,955	967,695,059	Morehead City	1,117,651	34,432,113
Cherryville	116,653	5,187,474	Morganton	926,858	38,159,128
Clayton	486,724	18,010,322	Morrisville	671,714	21,485,597
Clemmons	250,987	11,710,735	Mt. Airy	911,892	43,117,959
Clinton	622,357	27,102,621	Mt. Holly	71,768	3,774,358
Concord	3,065,925	119,057,087	New Bern	1,585,091	55,117,695
Conover	228,834	14,657,025	Newton	236,407	10,626,869
Cornelius	799,419	52,247,674	Oak Island	10,786	440,525
Davidson	110,344	5,116,960	Oxford	316,271	13,596,451
Dunn	700,271	25,237,248	Pinehurst	319,781	11,499,304
Durham	10,732,938	330,125,904	Raleigh	19,749,004	630,571,247
Eden	369,509	13,850,788	Reidsville	417,760	18,260,412
Edenton	201,601	8,055,368	Roanoke Rapids	623,074	26,139,941
Elizabeth City	897,383	34,487,723	Rockingham	555,627	17,951,217
Elon	66,580	3,331,667	Rocky Mount	2,396,711	92,819,558
Fayetteville	6,339,681	220,495,054	Roxboro	617,937	23,703,762
Forest City	474,052	16,445,843	Salisbury	1,573,221	60,645,502
Fuquay-Varina	581,896	20,997,685	Sanford	1,302,614	48,613,777
Garner	1,425,233	42,449,592	Selma	208,408	6,449,368
Gastonia	3,126,112	109,163,008	Shelby	1,056,064	47,031,367
Goldensboro	2,472,284	76,853,089	Siler City	313,371	12,200,750
Graham	246,345	9,698,792	Smithfield	810,744	31,968,150
Greensboro	13,240,363	494,402,938	Southern Pines	805,679	28,539,148
Greenville	3,531,672	121,456,801	Spring Lake	255,249	9,083,001
Hamlet	64,794	4,686,410	Statesville	1,758,278	66,404,025
Havelock	259,924	8,736,750	Summerfield	30,836	1,532,747
Henderson	769,209	31,877,036	Tarboro	438,223	18,120,292
Hendersonville	1,366,302	54,406,599	Thomasville	676,989	33,509,858
Hickory	3,748,243	138,534,123	Trinity	26,778	606,347
High Point	3,181,473	135,989,571	Wake Forest	622,034	19,292,455
Hillsborough	568,392	21,529,676	Washington	624,527	23,856,430
Holly Springs	109,578	4,221,567	Waynesville	1,090,155	38,670,878
Hope Mills	368,687	14,913,549	Weddington	37,625	1,654,351
Huntersville	1,032,450	32,879,511	Whiteville	710,772	28,184,141
Indian Trail	263,407	13,955,868	Williamston	282,124	11,319,853
Jacksonville	2,739,371	92,557,341	Wilmington	6,179,253	216,292,227
Kannapolis	671,857	24,541,666	Wilson	1,620,150	65,438,869
Kernersville	889,149	35,456,397	Winston-Salem	9,219,618	346,084,730
Kill Devil Hills	301,495	8,819,510			
King	133,858	4,730,886	<b>TOTALS</b>	<b>\$ 184,849,797</b>	<b>\$ 6,691,429,699</b>

<sup>1</sup> 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 2004 Report Corrected

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>\$ 4,646,559</b>	<b>\$ 385,728,110</b>	<b>Lumber &amp; Building Material Group - 4.5%</b>	<b>\$ 32,864,376</b>	<b>\$ 921,004,828</b>
001 Manufactured homes - 2%	467,830	23,391,069	601 Sheet metal shops; steel fabricators	1,518,349	53,320,628
002 Airplanes, boats, etc. - 3%	672,620	25,359,289	602 Building hardware and machine stores	265,340	8,099,140
004 Modular Homes - 2.5%	289,569	11,582,244	603 Building material dealers	20,548,673	538,067,941
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	3,216,540	325,395,508	604 Cabinet shops	1,073,329	32,809,446
			605 Electrical, plumbing and heating supply dealers	8,029,729	240,117,973
<b>Apparel Group - 4.5%</b>	<b>\$ 8,515,146</b>	<b>\$ 215,789,607</b>	606 Monument and tombstone dealers	36,213	1,910,986
101 Boot and shoe stores	1,193,217	28,165,623	607 Others	584,771	22,834,903
102 Clothing stores	6,528,169	157,794,304	608 Storm window and door dealers	807,971	23,843,811
103 Furriers	15,344	385,723	<b>Unclassified Group - 4.5%</b>	<b>\$ 89,767,884</b>	<b>\$ 3,184,389,796</b>
104 Haberdasheries	27,629	616,448	701 Beauty and barber shops and supply dealers	858,024	27,922,313
105 Millinery shops	31,278	473,871	702 Bookstores, school supply stores	4,631,700	113,748,369
106 Shoe repair shops	156,822	3,785,326	703 Newsstands	495,076	12,458,957
107 Others	562,688	24,568,312	704 Coal, wood, fuel oil, and bottled gas dealers	3,439,204	144,987,571
<b>Automotive Group - 4.5%</b>	<b>\$ 18,495,239</b>	<b>\$ 1,253,734,939</b>	705 Feed stores, millers, hatcheries	195,256	9,577,914
201 Motor vehicle dealers	3,125,957	542,758,140	706 Florists and nurseries	1,028,547	31,846,370
202 Service stations	1,960,238	127,439,910	707 Airplane dealers	596,121	25,184,306
203 Garages	1,618,091	71,585,506	708 Hotels, motels, cottage rentals, etc.	6,686,240	169,049,207
204 Motorcycle and bicycle dealers	664,225	23,727,458	709 Office machine and supply dealers	9,041,295	305,987,443
205 Automotive supply stores	5,340,581	208,467,402	710 Funeral homes	921,021	29,036,325
206 Others	593,452	27,902,296	711 Others	50,423,888	1,908,327,808
207 Oil and petroleum products dealers	3,033,679	166,273,088	712 Photographers, artists, photofinishers	1,381,539	42,013,065
208 Tire dealers, recappers and repairers	1,954,778	61,707,847	713 Printers, publishers, blueprinters, engravers, etc.	2,396,997	105,231,746
209 Manufactured home (mobile home) dealers	204,238	23,873,291	714 Laundries, dry cleaners, etc.	1,092,087	28,301,574
<b>Food Group - 4.5%</b>	<b>\$ 52,831,912</b>	<b>\$ 2,007,801,196</b>	715 Hospitals, physicians, veterinarians, etc.	2,979,588	89,713,257
301 Bakeries	301,980	15,025,101	716 Boat and marine supply dealers	349,819	14,426,972
302 Candy and confectionery stores	116,790	4,261,178	717 Pet, hobby and craft shops	1,256,629	36,481,947
303 Dairies and dairy bars	227,052	6,940,197	718 Chemical, janitorial supplies and paper products dealers	1,642,641	69,758,655
304 Grocery stores, meat markets, etc.	18,048,768	1,030,676,911	719 Machine shops; locksmiths, etc.	352,212	20,335,997
305 Vending machine operators; drink stands	1,986,523	110,166,980			
306 Restaurants, cafeterias, grills, snack bars, etc.	30,749,256	798,054,646	<b>Total Retail Sales and Use Group</b>	<b>\$ 289,729,790</b>	<b>\$ 10,856,671,578</b>
307 Others	246,708	11,647,044	<b>Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6% ****</b>	<b>\$ 54,945,629</b>	<b>***</b>
308 Taverns, nightclubs, etc.	1,154,835	31,029,140	<b>8% Hwy. Use Tax - Motor Vehicle Leasing</b>	<b>\$ 2,855,325</b>	<b>***</b>
<b>Furniture Group - 4.5%</b>	<b>\$ 13,878,175</b>	<b>\$ 405,643,325</b>	<b>Grand Total - All Groups</b>	<b>\$ 347,530,744</b>	<b>\$ 10,856,671,578</b>
401 Furniture stores	5,480,906	163,679,127			
402 Household appliance dealers and repair services	3,837,415	109,253,022			
403 Musical merchandise dealers	574,549	16,687,374			
404 Industrial, office and store furniture and fixture dealers	879,421	26,051,730			
405 Others	484,159	14,127,748			
406 Awning and venetian blind dealers	103,023	2,710,767			
407 Antique dealers; interior decorators	1,026,155	28,117,938			
408 Upholstery shops; floor covering dealers	1,492,547	45,015,621			
<b>General Merchandise Group - 4.5%</b>	<b>\$ 68,730,500</b>	<b>\$ 2,482,579,775</b>			
501 Department stores	8,936,281	213,070,317			
502 Drugstores; drug and medical supply houses	4,671,708	434,431,348			
503 Dry goods stores; fabric and yarn shops	293,549	9,613,709			
504 Farm implement and supply stores	964,055	45,788,706			
505 Discount stores; general stores	25,641,544	812,526,050			
506 Hardware stores	2,192,459	60,984,728			
507 Jewelry stores; watch and clock repair shops	1,370,238	40,007,472			
508 Leather and leather goods stores	29,464	1,621,755			
509 Industrial machinery and supply dealers	3,113,567	143,228,380			
510 Secondhand goods stores; flea markets	359,327	9,390,659			
511 Sporting goods stores; toy shops	2,237,088	63,853,968			
512 Variety stores; 5 & 10 specialty stores	2,349,868	57,407,674			
513 Others	12,630,820	469,988,190			
514 Paint, wallpaper, and glass stores	1,174,830	38,607,798			
515 Pawn shops; army surplus stores, etc.	354,702	10,699,474			
516 Road building equipment and supply dealers	1,567,068	50,729,909			
517 Gift and novelty shops; coin dealers	843,930	20,629,638			

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