

**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**

March 2004 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,582,031	\$ 131,349,853	Macon	\$ 995,401	\$ 35,297,443
Alexander	368,461	16,630,515	Madison	123,420	5,940,561
Alleghany	148,519	5,405,447	Martin	460,380	15,805,935
Anson	340,415	14,043,084	McDowell	580,927	31,625,405
Ashe	425,149	17,070,523	Mecklenburg	39,810,774	1,356,602,407
Avery	544,425	19,239,261	Mitchell	331,092	14,440,772
Beaufort	1,115,522	41,947,350	Montgomery	432,219	23,584,910
Bertie	112,641	6,518,533	Moore	1,902,969	75,551,763
Bladen	547,217	28,344,364	Nash	2,638,991	101,808,178
Brunswick	1,973,333	69,299,957	New Hanover	7,614,693	267,037,903
Buncombe	7,894,258	267,546,468	Northampton	122,800	4,951,619
Burke	1,408,623	61,099,125	Onslow	3,677,633	118,715,410
Cabarrus	4,640,599	175,848,307	Orange	2,844,878	103,312,508
Caldwell	1,367,675	51,809,196	Pamlico	129,971	4,673,715
Camden	60,780	2,462,840	Pasquotank	1,093,895	45,948,936
Carteret	1,909,842	60,690,524	Pender	470,357	19,198,411
Caswell	109,551	5,246,925	Perquimans	138,630	4,804,564
Catawba	4,870,917	182,558,100	Person	694,684	27,866,366
Chatham	759,951	30,572,888	Pitt	4,463,431	156,741,056
Cherokee	699,192	26,664,206	Polk	206,623	8,599,826
Chowan	237,687	9,788,422	Randolph	2,193,241	86,821,225
Clay	149,121	9,197,145	Richmond	858,800	29,068,470
Cleveland	1,902,630	79,165,256	Robeson	2,237,072	79,953,009
Columbus	1,037,848	43,808,063	Rockingham	1,412,784	50,854,058
Craven	2,168,983	82,247,356	Rowan	2,189,049	85,259,565
Cumberland	7,923,812	270,711,286	Rutherford	1,221,985	45,425,943
Currituck	346,082	13,259,132	Sampson	1,096,090	52,152,757
Dare	1,700,705	51,876,782	Scotland	882,566	32,574,643
Davidson	3,101,762	116,533,114	Stanly	1,152,710	46,538,076
Davie	506,541	21,694,669	Stokes	490,369	18,188,706
Duplin	724,963	29,150,034	Surry	1,857,654	63,562,704
Durham	11,573,253	375,981,648	Swain	116,434	5,108,570
Edgecombe	935,074	37,410,082	Transylvania	517,200	17,898,755
Forsyth	11,889,604	447,418,557	Tyrrell	25,783	1,078,835
Franklin	779,602	28,256,673	Union	2,758,562	110,320,535
Gaston	4,436,092	167,508,961	Vance	1,078,840	43,661,959
Gates	53,576	3,267,199	Wake	30,795,874	1,022,115,365
Graham	105,804	4,381,054	Warren	147,378	6,925,776
Granville	710,738	32,795,224	Washington	172,645	8,762,796
Greene	132,532	4,642,816	Watauga	1,691,455	55,690,860
Guilford	17,739,750	692,972,175	Wayne	3,111,044	101,260,099
Halifax	1,110,592	51,081,620	Wilkes	1,230,467	53,213,542
Harnett	1,449,267	52,843,855	Wilson	2,036,781	96,002,009
Haywood	1,387,593	53,188,632	Yadkin	425,495	16,069,685
Henderson	2,228,322	86,568,058	Yancey	229,939	7,871,095
Hertford	705,161	25,857,651	Foreign	45,247,548	2,252,038,797
Hoke	213,429	9,517,518	Utility services,		
Hyde	63,494	2,441,993	satellite, & liquor	54,013,541	***
Iredell	4,202,684	162,977,704	8% Hwy. use tax	1,554,413	***
Jackson	655,556	21,728,242			
Johnston	2,998,179	109,046,093			
Jones	85,945	2,923,504			
Lee	1,683,316	60,163,014			
Lenoir	1,692,519	63,205,278			
Lincoln	1,222,966	48,399,016	<b>TOTALS</b>	<b>\$ 350,213,777</b>	<b>\$ 11,297,280,815</b>

\* Gross collections reported during the month of March 2004 including collections of 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 February 2004.

\*\*\* Sales not presently tabulated.

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>**

March 2004 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 676,753	\$ 29,183,079	Kings Mountain	\$ 265,462	\$ 12,666,562
Apex	889,434	25,944,003	Kinston	1,363,977	49,962,572
Archdale	199,570	7,126,671	Knightdale	350,277	11,216,501
Asheboro	1,069,920	38,941,786	Laurinburg	634,269	23,400,375
Asheville	6,190,616	196,615,541	Lenoir	825,273	29,916,458
Belmont	298,207	19,495,217	Lewisville	53,345	2,548,268
Bessemer City	37,008	1,352,731	Lexington	1,665,516	54,705,433
Black Mountain	168,776	9,660,474	Lincolnton	582,923	24,112,253
Boone	1,146,262	40,057,751	Lumberton	1,382,549	45,269,714
Brevard	411,339	14,096,286	Matthews	1,636,995	48,898,541
Burlington	2,456,020	82,299,162	Mebane	211,880	12,111,573
Carrboro	325,980	10,460,809	Mint Hill	152,871	10,839,768
Cary	3,671,253	142,053,011	Monroe	1,538,727	60,596,358
Chapel Hill	1,791,428	63,781,780	Mooreville	1,622,846	55,432,521
Charlotte	31,134,818	1,060,016,554	Morehead City	1,084,035	33,863,380
Cherryville	110,728	5,031,510	Morganton	992,996	43,880,297
Clayton	507,395	17,317,584	Morrisville	789,770	24,963,644
Clemmons	297,087	12,239,579	Mt. Airy	972,916	24,021,049
Clinton	694,408	33,723,363	Mt. Holly	78,949	3,467,948
Concord	2,842,348	118,608,240	New Bern	1,606,006	55,867,980
Conover	240,499	12,235,146	Newton	230,924	10,026,078
Cornelius	1,073,456	59,006,703	Oak Island	21,513	502,358
Davidson	124,028	3,868,465	Oxford	363,700	15,439,098
Dunn	834,233	27,325,718	Pinehurst	231,338	10,100,095
Durham	10,142,414	315,715,871	Raleigh	18,985,204	620,643,592
Eden	390,189	13,349,816	Reidsville	477,351	19,313,330
Edenton	208,991	8,920,776	Roanoke Rapids	724,320	30,205,423
Elizabeth City	865,601	34,734,483	Rockingham	656,181	19,819,829
Elon	47,353	2,643,771	Rocky Mount	2,341,723	82,558,075
Fayetteville	6,493,144	222,454,713	Roxboro	590,899	23,299,618
Forest City	487,685	16,041,867	Salisbury	1,469,809	55,010,437
Fuquay-Varina	576,698	20,457,523	Sanford	1,450,219	50,795,649
Garner	1,436,752	42,343,925	Selma	174,010	6,041,232
Gastonia	3,384,372	112,423,685	Shelby	1,113,770	47,390,700
Goldsboro	2,487,120	78,519,998	Siler City	344,592	12,154,108
Graham	253,190	10,574,619	Smithfield	907,656	27,489,048
Greensboro	12,446,285	479,544,531	Southern Pines	886,549	32,893,565
Greenville	3,514,481	119,064,067	Spring Lake	276,622	7,873,901
Hamlet	78,218	4,521,660	Statesville	1,892,938	79,191,248
Havelock	258,698	9,285,623	Summerfield	28,880	1,423,911
Henderson	878,380	33,526,622	Tarboro	386,193	17,228,327
Hendersonville	1,262,252	50,601,683	Thomasville	687,199	31,703,677
Hickory	3,526,853	124,683,259	Trinity	7,062	203,313
High Point	3,020,342	124,857,623	Wake Forest	833,392	23,129,376
Hillsborough	464,060	18,223,264	Washington	690,158	24,041,279
Holly Springs	85,358	4,202,225	Waynesville	828,192	30,770,490
Hope Mills	422,669	15,458,847	Weddington	20,535	1,224,190
Huntersville	1,149,674	36,864,286	Whiteville	686,527	28,319,850
Indian Trail	305,568	13,061,550	Williamston	342,286	11,347,917
Jacksonville	2,946,622	94,666,053	Wilmington	5,983,073	210,725,791
Kannapolis	720,436	24,459,910	Wilson	1,792,981	69,544,129
Kernersville	1,047,741	50,003,901	Winston-Salem	8,293,560	318,395,873
Kill Devil Hills	337,969	9,750,023			
King	194,625	8,772,616	<b>TOTALS</b>	<b>\$ 188,156,243</b>	<b>\$ 6,676,716,648</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 March 2004 including collections of 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 February 2004.

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

March 2004 Report

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>\$ 5,114,100</b>	<b>\$ 399,824,611</b>	<b>Lumber &amp; Building Material Group - 4.5%</b>	<b>\$ 37,708,385</b>	<b>\$ 1,027,360,633</b>
001 Manufactured homes - 2%	587,247	28,056,445	601 Sheet metal shops; steel fabricators	1,781,976	59,218,049
002 Airplanes, boats, etc. - 3%	704,650	26,457,760	602 Building hardware and machine stores	238,828	7,447,793
004 Modular Homes - 2.5%	456,882	18,271,164	603 Building material dealers	24,483,317	629,097,923
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	3,365,321	327,039,242	604 Cabinet shops	1,282,717	37,880,651
			605 Electrical, plumbing and heating supply dealers	8,091,838	237,191,879
<b>Apparel Group - 4.5%</b>	<b>\$ 9,584,200</b>	<b>\$ 239,954,190</b>	606 Monument and tombstone dealers	44,574	2,526,994
101 Boot and shoe stores	1,840,557	42,151,539	607 Others	959,107	30,276,188
102 Clothing stores	6,765,291	165,048,865	608 Storm window and door dealers	826,028	23,721,156
103 Furrriers	15,062	355,034	<b>Unclassified Group - 4.5%</b>	<b>\$ 86,204,397</b>	<b>\$ 3,366,666,173</b>
104 Haberdasheries	31,965	861,565	701 Beauty and barber shops and supply dealers	921,585	28,667,962
105 Millinery shops	15,309	341,848	702 Bookstores, school supply stores	2,283,000	57,348,790
106 Shoe repair shops	149,509	3,847,683	703 Newsstands	462,592	10,834,493
107 Others	766,508	27,347,657	704 Coal, wood, fuel oil, and bottled gas dealers	3,482,580	131,459,395
<b>Automotive Group - 4.5%</b>	<b>\$ 19,137,894</b>	<b>\$ 1,292,509,588</b>	705 Feed stores, millers, hatcheries	218,098	10,610,094
201 Motor vehicle dealers	3,413,343	552,140,625	706 Florists and nurseries	1,301,381	37,847,386
202 Service stations	2,114,188	134,658,349	707 Airplane dealers	549,765	27,418,410
203 Garages	1,608,958	70,874,528	708 Hotels, motels, cottage rentals, etc.	7,419,989	188,826,096
204 Motorcycle and bicycle dealers	689,396	26,035,998	709 Office machine and supply dealers	12,753,760	375,809,155
205 Automotive supply stores	5,836,565	214,832,268	710 Funeral homes	901,682	27,123,069
206 Others	538,679	27,169,064	711 Others	44,630,933	2,072,549,765
207 Oil and petroleum products dealers	2,867,530	173,034,047	712 Photographers, artists, photofinishers	1,459,240	44,940,108
208 Tire dealers, recappers and repairers	1,861,754	73,604,550	713 Printers, publishers, blueprinters, engravers, etc.	2,424,142	103,844,625
209 Manufactured home (mobile home) dealers	207,480	20,160,160	714 Laundries, dry cleaners, etc.	1,219,559	31,229,658
<b>Food Group - 4.5%</b>	<b>\$ 55,983,256</b>	<b>\$ 2,140,857,442</b>	715 Hospitals, physicians, veterinarians, etc.	2,598,738	75,509,001
301 Bakeries	469,660	15,866,445	716 Boat and marine supply dealers	330,052	14,068,292
302 Candy and confectionery stores	188,092	5,229,491	717 Pet, hobby and craft shops	1,271,952	36,009,493
303 Dairies and dairy bars	291,238	7,863,862	718 Chemical, janitorial supplies and paper products dealers	1,560,630	70,709,541
304 Grocery stores, meat markets, etc.	18,141,095	1,139,644,796	719 Machine shops; locksmiths, etc.	414,719	21,860,841
305 Vending machine operators; drink stands	1,774,931	82,500,691			
306 Restaurants, cafeterias, grills, snack bars, etc.	33,752,467	850,922,304			
307 Others	306,792	10,833,985			
308 Taverns, nightclubs, etc.	1,058,981	27,995,867			
<b>Furniture Group - 4.5%</b>	<b>\$ 13,579,576</b>	<b>\$ 413,405,991</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 294,645,823</b>	<b>\$ 11,297,280,815</b>
401 Furniture stores	5,969,867	180,078,525	<b>Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6%</b>	<b>\$ 54,013,541</b>	<b>***</b>
402 Household appliance dealers and repair services	3,334,016	110,220,765	<b>8% Hwy. Use Tax - Motor Vehicle Leasing</b>	<b>\$ 1,554,413</b>	<b>***</b>
403 Musical merchandise dealers	802,819	20,838,883			
404 Industrial, office and store furniture and fixture dealers	584,749	18,848,218			
405 Others	219,812	6,721,302			
406 Awning and venetian blind dealers	105,333	2,779,574			
407 Antique dealers; interior decorators	977,155	26,809,605			
408 Upholstery shops; floor covering dealers	1,585,824	47,109,120	<b>Grand Total - All Groups</b>	<b>\$ 350,213,777</b>	<b>\$ 11,297,280,815</b>
<b>General Merchandise Group - 4.5%</b>	<b>\$ 67,334,017</b>	<b>\$ 2,416,702,187</b>			
501 Department stores	5,951,208	146,372,022			
502 Drugstores; drug and medical supply houses	4,453,877	416,126,338			
503 Dry goods stores; fabric and yarn shops	372,053	11,675,129			
504 Farm implement and supply stores	1,246,621	51,221,651			
505 Discount stores; general stores	26,212,103	816,991,926			
506 Hardware stores	1,591,524	49,124,000			
507 Jewelry stores; watch and clock repair shops	1,852,083	48,965,451			
508 Leather and leather goods stores	28,892	841,895			
509 Industrial machinery and supply dealers	2,824,144	125,265,434			
510 Secondhand goods stores; flea markets	351,696	9,465,744			
511 Sporting goods stores; toy shops	2,181,709	65,975,148			
512 Variety stores; 5 & 10 specialty stores	3,978,225	91,274,070			
513 Others	12,058,996	457,168,920			
514 Paint, wallpaper, and glass stores	1,247,213	40,843,703			
515 Pawn shops; army surplus stores, etc.	427,529	11,208,937			
516 Road building equipment and supply dealers	1,739,363	54,179,802			
517 Gift and novelty shops; coin dealers	816,779	20,002,017			

\* Gross collections reported during the month of March 2004 including collections of 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 February 2004.

\*\*\* Sales not presently tabulated.

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.