

**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**

April 2002 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 4,265,164	\$ 164,073,798	Macon	\$ 1,050,745	\$ 37,086,066
Alexander	388,882	17,155,044	Madison	140,174	8,725,006
Alleghany	134,582	6,101,439	Martin	535,467	22,261,512
Anson	336,786	14,597,060	McDowell	640,400	34,235,836
Ashe	420,514	22,192,719	Mecklenburg	39,522,982	1,414,381,390
Avery	350,379	12,849,752	Mitchell	350,471	14,192,246
Beaufort	1,174,784	51,071,034	Montgomery	457,377	27,075,370
Bertie	106,789	6,647,274	Moore	2,296,434	90,405,595
Bladen	498,621	27,372,733	Nash	3,081,934	131,794,649
Brunswick	2,249,770	80,124,734	New Hanover	8,223,695	301,912,836
Buncombe	8,570,083	315,419,483	Northampton	115,833	4,425,309
Burke	1,563,556	67,993,638	Onslow	3,395,510	111,405,834
Cabarrus	4,966,985	196,299,409	Orange	3,009,350	121,841,302
Caldwell	1,470,099	64,646,668	Pamlico	129,756	5,011,833
Camden	61,901	2,143,812	Pasquotank	1,176,159	43,968,836
Carteret	2,163,818	74,935,887	Pender	424,979	20,066,505
Caswell	121,986	6,030,702	Perquimans	90,570	4,071,143
Catawba	5,767,211	217,519,531	Person	780,991	31,489,040
Chatham	729,664	38,889,150	Pitt	4,394,335	164,962,073
Cherokee	783,238	32,205,701	Polk	197,310	10,248,625
Chowan	242,282	11,198,324	Randolph	2,678,195	108,630,013
Clay	132,101	9,028,114	Richmond	947,874	34,782,977
Cleveland	2,139,108	83,814,420	Robeson	2,281,467	82,460,008
Columbus	1,058,658	43,967,672	Rockingham	1,652,020	68,666,335
Craven	2,299,671	86,918,706	Rowan	2,746,878	115,242,518
Cumberland	8,535,426	305,703,706	Rutherford	1,185,073	46,347,331
Currituck	384,855	15,377,005	Sampson	970,025	44,807,175
Dare	2,033,967	65,100,132	Scotland	744,879	26,183,086
Davidson	2,738,825	120,774,800	Stanly	1,554,045	58,623,638
Davie	616,782	26,820,947	Stokes	431,690	17,887,496
Duplin	710,750	40,279,299	Surry	2,008,045	92,335,826
Durham	12,960,642	419,978,411	Swain	145,061	6,157,318
Edgecombe	959,221	36,615,752	Transylvania	549,030	20,332,971
Forsyth	12,956,562	506,959,729	Tyrrell	36,616	1,435,551
Franklin	754,141	28,673,191	Union	3,051,286	137,927,794
Gaston	4,933,091	202,154,882	Vance	1,226,382	46,506,281
Gates	44,355	3,003,609	Wake	31,252,716	1,164,222,154
Graham	88,829	2,950,722	Warren	139,955	6,448,644
Granville	619,038	29,820,258	Washington	170,564	9,353,049
Greene	106,104	4,502,560	Watauga	1,661,057	50,492,993
Guilford	19,136,736	799,166,368	Wayne	3,105,507	109,464,244
Halifax	1,093,811	49,194,885	Wilkes	1,612,561	75,511,293
Harnett	1,306,203	54,949,069	Wilson	2,236,895	96,647,642
Haywood	1,397,268	56,545,130	Yadkin	520,025	21,530,327
Henderson	2,402,947	94,500,545	Yancey	238,025	9,523,412
Hertford	576,893	21,397,792	Foreign	47,186,741	1,794,748,951
Hoke	214,775	10,453,850	Utility services,		
Hyde	93,287	3,146,657	satellite, & liquor	47,932,846	***
Iredell	4,102,407	159,150,283	8% Hwy. use tax	953,729	***
Jackson	766,675	25,202,625			
Johnston	3,288,053	122,687,146			
Jones	88,768	2,978,812			
Lee	1,680,324	67,804,413			
Lenoir	1,755,325	74,657,592			
Lincoln	1,297,806	54,649,167	<b>TOTALS</b>	<b>\$ 358,874,155</b>	<b>\$ 11,904,226,174</b>

\* Gross collections reported during the month of April 2002 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 March 2002.

\*\*\* 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 5,000<sup>1</sup>**

April 2002 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 1,023,247	\$ 37,138,884	Kings Mountain	\$ 239,787	10,404,354
Apex	784,877	28,166,819	Kinston	1,314,650	57,754,572
Archdale	158,206	7,970,412	Knightdale	427,144	18,373,764
Asheboro	1,212,614	44,735,257	Laurinburg	629,082	22,302,679
Asheville	6,555,986	226,646,236	Lenoir	988,276	40,360,600
Belmont	300,755	22,815,689	Lewisville	80,004	4,280,950
Bessemer City	81,230	6,118,709	Lexington	1,321,840	50,742,474
Black Mountain	206,786	10,739,837	Lincolnton	565,754	25,333,629
Boone	1,165,704	36,768,863	Lumberton	1,321,373	47,067,502
Brevard	384,917	14,408,088	Matthews	2,151,884	62,222,143
Burlington	3,080,935	112,288,129	Mebane	314,971	12,946,909
Carrboro	379,037	15,303,572	Mint Hill	103,045	6,930,638
Cary	4,695,481	193,098,367	Monroe	1,740,346	83,338,780
Chapel Hill	1,781,178	73,935,606	Mooresville	1,417,311	49,338,083
Charlotte	30,148,678	1,115,634,956	Morehead City	1,268,201	40,086,102
Cherryville	113,847	4,904,960	Morganton	1,073,367	43,807,089
Clayton	380,024	15,219,897	Morrisville	461,101	23,358,526
Clemmons	297,753	14,254,929	Mt. Airy	1,219,124	49,896,782
Clinton	664,704	26,990,263	Mt. Holly	112,937	4,754,639
Concord	2,819,616	120,099,842	New Bern	1,660,681	55,365,587
Conover	272,764	15,158,352	Newton	277,184	12,529,872
Cornelius	563,061	24,876,711	Oak Island	9,658	232,281
Davidson	114,103	4,521,342	Oxford	369,575	16,279,004
Dunn	747,138	28,399,459	Pinehurst	320,415	14,772,430
Durham	11,738,301	361,007,726	Raleigh	19,183,650	672,502,109
Eden	507,332	17,917,502	Reidsville	471,705	24,446,327
Edenton	203,978	10,033,675	Roanoke Rapids	757,965	28,076,207
Elizabeth City	1,054,062	35,582,474	Rockingham	730,438	23,281,619
Elon	36,973	2,139,954	Rocky Mount	2,827,103	103,890,982
Fayetteville	6,887,297	247,888,325	Roxboro	649,895	24,792,080
Forest City	411,606	15,064,385	Salisbury	1,798,954	72,607,947
Fuquay-Varina	514,121	20,642,624	Sanford	1,416,301	56,046,398
Garner	1,494,184	47,135,051	Selma	165,816	7,092,058
Gastonia	3,553,137	129,952,266	Shelby	1,148,988	46,472,928
Goldsboro	2,533,775	87,634,732	Siler City	332,717	16,971,060
Graham	361,878	17,115,637	Smithfield	1,086,587	46,936,197
Greensboro	13,487,355	528,800,938	Southern Pines	1,051,093	35,124,398
Greenville	3,377,561	124,280,360	Spring Lake	235,174	10,116,214
Hamlet	61,014	3,941,276	Statesville	1,904,850	77,484,813
Havelock	276,747	11,746,572	Summerfield	17,192	1,261,681
Henderson	879,222	31,939,910	Tarboro	344,587	12,740,771
Hendersonville	1,722,493	62,313,118	Thomasville	642,806	31,346,816
Hickory	4,118,658	136,081,822	Trinity	3,880	3,339,662
High Point	3,322,812	155,291,733	Wake Forest	661,771	22,156,076
Hillsborough	417,707	18,481,757	Washington	639,499	28,169,827
Holly Springs	71,118	2,930,950	Waynesville	728,973	28,514,291
Hope Mills	384,313	16,573,169	Weddington	4,124	487,663
Huntersville	1,197,345	37,534,125	Whiteville	721,193	27,656,083
Indian Trail	293,185	14,113,316	Williamston	329,771	11,553,313
Jacksonville	2,727,435	87,418,022	Wilmington	6,167,849	235,775,246
Kannapolis	924,146	33,363,983	Wilson	1,950,291	78,762,905
Kernersville	934,837	45,865,861	Winston-Salem	10,236,736	391,271,296
Kill Devil Hills	374,040	11,698,494			
King	147,401	7,841,769	<b>TOTALS</b>	<b>\$ 197,544,292</b>	<b>\$ 7,393,883,061</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 April 2002 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 March 2002.

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

April 2002 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>\$ 6,449,121</b>	<b>\$ 514,693,010</b>	<b>Lumber &amp; Building Material Group - 4.5%</b>	<b>\$ 42,661,902</b>	<b>\$ 1,140,744,462</b>
001 Manufactured homes - 2%	1,259,143	62,603,639	601 Sheet metal shops; steel fabricators	1,485,454	56,640,742
002 Airplanes, boats, etc.- 3%	995,926	33,053,653	602 Building hardware and machine stores	234,495	9,893,781
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	4,194,052	419,035,718	603 Building material dealers	30,898,331	769,360,981
			604 Cabinet shops	1,108,778	30,803,792
			605 Electrical, plumbing and heating supply dealers	7,699,781	230,243,549
<b>Apparel Group - 4.5%</b>	<b>\$ 11,397,435</b>	<b>\$ 273,170,917</b>	606 Monument and tombstone dealers	51,899	3,753,037
101 Boot and shoe stores	2,131,368	48,328,557	607 Others	556,814	22,328,040
102 Clothing stores	8,456,477	192,979,912	608 Storm window and door dealers	626,349	17,720,540
103 Furriers	2,533	65,315			
104 Haberdasheries	35,221	785,833	<b>Unclassified Group - 4.5%</b>	<b>\$ 89,328,875</b>	<b>\$ 3,251,473,982</b>
105 Millinery shops	14,280	325,896	701 Beauty and barber shops and supply dealers	1,067,074	36,362,991
106 Shoe repair shops	155,791	3,734,833	702 Bookstores, school supply stores	2,569,869	65,590,378
107 Others	601,766	26,950,571	703 Newsstands	791,319	18,931,993
			704 Coal, wood, fuel oil, and bottled gas dealers	1,662,415	72,192,266
<b>Automotive Group - 4.5%</b>	<b>\$ 16,610,373</b>	<b>\$ 1,416,708,175</b>	705 Feed stores, millers, hatcheries	243,813	19,560,053
201 Motor vehicle dealers	2,689,312	704,558,668	706 Florists and nurseries	1,606,382	52,084,057
202 Service stations	1,709,357	105,953,563	707 Airplane dealers	531,284	36,254,858
203 Garages	1,956,003	85,720,117	708 Hotels, motels, cottage rentals, etc.	6,871,325	162,887,721
204 Motorcycle and bicycle dealers	877,373	38,828,003	709 Office machine and supply dealers	11,265,058	394,816,290
205 Automotive supply stores	5,155,227	200,231,234	710 Funeral homes	926,134	28,907,050
206 Others	207,622	20,887,758	711 Others	49,465,769	1,869,904,270
207 Oil and petroleum products dealers	1,904,163	163,457,541	712 Photographers, artists, photofinishers	1,925,482	58,444,606
208 Tire dealers, recappers and repairers	1,931,660	72,885,484	713 Printers, publishers, blueprinters, engravers, etc.	2,779,239	128,744,328
209 Manufactured home (mobile home) dealers	179,655	24,185,807	714 Laundries, dry cleaners, etc.	1,250,575	31,243,394
			715 Hospitals, physicians, veterinarians, etc.	2,008,776	71,912,550
<b>Food Group - 4.5%</b>	<b>\$ 56,732,883</b>	<b>\$ 2,154,275,049</b>	716 Boat and marine supply dealers	579,023	25,792,523
301 Bakeries	297,506	9,348,339	717 Pet, hobby and craft shops	1,585,915	52,748,653
302 Candy and confectionery stores	172,780	4,633,728	718 Chemical, janitorial supplies and paper products dealers	1,689,261	90,574,123
303 Dairies and dairy bars	328,556	7,981,806	719 Machine shops; locksmiths, etc.	510,163	34,521,878
304 Grocery stores, meat markets, etc.	19,036,103	1,269,742,779			
305 Vending machine operators; drink stands	2,381,688	59,691,367	<b>Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6%</b>	<b>\$ 47,932,846</b>	<b>***</b>
306 Restaurants, cafeterias, grills, snack bars, etc.	32,877,887	755,308,887			
307 Others	256,090	11,890,060	<b>Total Retail Sales and Use Group</b>	<b>\$ 357,920,426</b>	<b>\$ 11,904,226,174</b>
308 Taverns, nightclubs, etc.	1,382,272	35,678,083			
			<b>8% Hwy. Use Tax - Motor Vehicle Leasing</b>	<b>\$ 953,729</b>	<b>***</b>
<b>Furniture Group - 4.5%</b>	<b>\$ 14,036,032</b>	<b>\$ 415,349,432</b>			
401 Furniture stores	5,870,530	186,405,731			
402 Household appliance dealers and repair services	3,547,729	92,690,270			
403 Musical merchandise dealers	806,983	20,975,557			
404 Industrial, office and store furniture and fixture dealers	801,934	24,544,357			
405 Others	165,542	9,117,705			
406 Awning and venetian blind dealers	120,484	2,960,751			
407 Antique dealers; interior decorators	1,172,402	31,039,153			
408 Upholstery shops; floor covering dealers	1,550,428	47,615,908			
			<b>Grand Total - All Groups</b>	<b>\$ 358,874,155</b>	<b>\$ 11,904,226,174</b>
<b>General Merchandise Group - 4.5%</b>	<b>\$ 72,770,959</b>	<b>\$ 2,737,811,147</b>			
501 Department stores	9,875,027	232,361,706			
502 Drugstores; drug and medical supply houses	4,042,548	404,121,621			
503 Dry goods stores; fabric and yarn shops	343,349	10,985,846			
504 Farm implement and supply stores	1,720,683	73,676,439			
505 Discount stores; general stores	28,087,403	857,192,421			
506 Hardware stores	2,768,633	91,680,088			
507 Jewelry stores; watch and clock repair shops	1,457,801	38,959,177			
508 Leather and leather goods stores	41,902	1,384,297			
509 Industrial machinery and supply dealers	3,318,409	204,019,737			
510 Secondhand goods stores; flea markets	392,299	9,540,144			
511 Sporting goods stores; toy shops	2,631,590	75,503,250			
512 Variety stores; 5 & 10 specialty stores	2,441,538	58,797,628			
513 Others	11,170,877	539,190,119			
514 Paint, wallpaper, and glass stores	1,296,287	40,771,600			
515 Pawn shops; army surplus stores, etc.	360,253	9,345,813			
516 Road building equipment and supply dealers	1,771,591	61,140,553			
517 Gift and novelty shops; coin dealers	1,050,769	29,140,708			

\* Gross collections reported during the month of April 2002 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 March 2002.

\*\*\* 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.**