

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

July 2002 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,778,825	\$ 154,476,371	Macon	\$ 1,382,930	\$ 44,737,730
Alexander	416,777	18,957,154	Madison	144,969	8,741,240
Alleghany	195,654	6,815,130	Martin	519,629	24,375,408
Anson	289,849	13,152,883	McDowell	588,812	34,338,356
Ashe	496,451	21,398,129	Mecklenburg	38,466,647	1,378,158,882
Avery	511,133	16,113,285	Mitchell	401,271	16,537,798
Beaufort	1,096,021	47,772,700	Montgomery	384,879	21,191,105
Bertie	123,443	6,848,672	Moore	2,124,598	81,191,885
Bladen	496,610	27,923,448	Nash	2,643,054	110,504,546
Brunswick	3,187,360	102,094,285	New Hanover	9,269,842	305,061,953
Buncombe	8,783,111	304,900,416	Northampton	126,821	5,305,358
Burke	1,433,348	63,727,837	Onslow	3,008,663	98,454,289
Cabarrus	4,604,347	188,139,219	Orange	3,111,479	116,239,570
Caldwell	1,393,380	60,970,190	Pamlico	156,969	5,926,308
Camden	102,208	4,505,557	Pasquotank	1,099,624	43,225,677
Carteret	3,148,235	96,713,787	Pender	744,168	28,371,445
Caswell	119,270	6,041,548	Perquimans	104,977	4,924,837
Catawba	5,271,674	192,428,592	Person	722,555	29,648,056
Chatham	789,080	33,667,546	Pitt	4,289,998	167,321,172
Cherokee	826,812	33,998,296	Polk	252,786	11,025,512
Chowan	227,565	10,481,237	Randolph	2,400,714	96,566,612
Clay	165,880	9,907,562	Richmond	813,644	30,821,778
Cleveland	1,957,606	83,863,492	Robeson	2,007,067	72,919,618
Columbus	885,676	37,220,443	Rockingham	1,370,722	65,011,371
Craven	2,067,399	76,799,368	Rowan	2,729,055	97,063,518
Cumberland	7,449,393	251,223,826	Rutherford	1,268,179	45,630,551
Currituck	1,144,534	36,334,713	Sampson	906,431	43,590,056
Dare	6,008,800	165,291,013	Scotland	677,293	24,607,851
Davidson	2,560,922	116,294,448	Stanly	1,421,870	53,209,320
Davie	507,543	24,003,317	Stokes	322,300	16,265,141
Duplin	661,672	28,239,712	Surry	1,887,968	82,551,253
Durham	13,214,173	422,332,360	Swain	255,701	8,786,692
Edgecombe	929,015	35,231,393	Transylvania	856,421	27,828,021
Forsyth	12,318,153	473,208,372	Tyrrell	42,681	1,494,929
Franklin	593,781	24,714,359	Union	2,927,628	125,615,364
Gaston	4,790,716	189,184,148	Vance	1,078,744	44,171,043
Gates	44,055	3,218,733	Wake	30,362,954	1,083,607,465
Graham	105,405	4,277,113	Warren	165,198	7,337,367
Granville	721,565	34,069,692	Washington	139,150	6,670,764
Greene	112,208	4,356,693	Watauga	2,084,161	60,636,272
Guilford	17,943,210	719,282,940	Wayne	2,857,498	100,943,361
Halifax	1,018,353	46,930,645	Wilkes	1,374,912	61,027,070
Harnett	1,265,877	52,023,410	Wilson	1,936,192	87,363,410
Haywood	1,705,516	62,781,175	Yadkin	520,433	20,182,680
Henderson	2,550,190	96,157,847	Yancey	274,926	9,950,587
Hertford	512,152	21,052,273	Foreign	61,901,268	2,080,827,103
Hoke	213,846	10,965,384	Utility services,		
Hyde	276,425	7,146,536	satellite, & liquor	52,875,174	***
Iredell	4,002,335	146,138,676	8% Hwy. use tax	2,379,419	***
Jackson	980,933	32,173,632			
Johnston	2,831,745	107,931,300			
Jones	51,695	2,256,913			
Lee	1,566,918	60,483,870			
Lenoir	1,582,319	73,713,387			
Lincoln	1,264,049	49,895,591	TOTALS	\$ 378,677,590	\$ 11,809,790,942

* Gross collections reported during the month of July 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 June 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 5,000¹**

July 2002 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 900,148	\$ 33,059,487	Kings Mountain	\$ 223,389	8,483,266
Apex	808,091	24,398,590	Kinston	1,290,242	59,695,613
Archdale	132,022	6,393,969	Knightdale	351,754	11,024,496
Asheboro	1,173,814	44,419,399	Laurinburg	537,758	20,062,779
Asheville	6,641,046	218,302,104	Lenoir	872,560	36,629,176
Belmont	263,663	20,099,454	Lewisville	74,730	4,037,570
Bessemer City	72,335	5,846,374	Lexington	1,113,387	46,351,088
Black Mountain	200,472	11,272,052	Lincolnton	576,497	22,965,522
Boone	1,315,066	39,649,570	Lumberton	1,239,877	41,034,941
Brevard	534,003	17,606,451	Matthews	1,822,493	51,519,261
Burlington	2,596,739	104,665,648	Mebane	243,564	11,640,456
Carrboro	314,951	12,454,287	Mint Hill	89,176	5,176,407
Cary	4,506,459	169,927,321	Monroe	1,615,757	70,502,957
Chapel Hill	1,949,627	72,708,254	Mooresville	1,406,539	49,889,061
Charlotte	29,579,142	1,093,569,883	Morehead City	1,480,232	44,176,521
Cherryville	104,003	4,141,131	Morganton	1,003,974	42,805,885
Clayton	365,629	14,305,027	Morrisville	619,108	16,980,059
Clemmons	438,618	13,202,328	Mt. Airy	1,056,782	44,949,871
Clinton	606,089	22,722,183	Mt. Holly	102,807	4,364,106
Concord	2,579,670	109,510,388	New Bern	1,479,313	51,183,032
Conover	255,654	13,924,848	Newton	235,483	9,824,086
Cornelius	546,563	16,754,328	Oak Island	29,236	667,492
Davidson	139,138	6,646,702	Oxford	412,797	19,290,057
Dunn	707,850	25,528,087	Pinehurst	383,386	16,483,781
Durham	12,489,915	356,051,998	Raleigh	18,805,624	648,721,256
Eden	410,569	15,780,478	Reidsville	377,810	24,783,512
Edenton	193,052	9,218,219	Roanoke Rapids	678,848	27,228,603
Elizabeth City	1,005,648	34,675,180	Rockingham	596,942	19,629,526
Elon	31,064	1,154,006	Rocky Mount	2,388,860	86,921,664
Fayetteville	6,075,507	204,754,544	Roxboro	586,526	22,273,452
Forest City	395,526	14,460,456	Salisbury	1,697,637	57,995,862
Fuquay-Varina	467,181	18,434,430	Sanford	1,275,912	48,535,158
Garner	1,239,891	36,661,468	Selma	184,302	7,453,257
Gastonia	3,459,655	119,028,277	Shelby	1,077,444	45,674,099
Goldsboro	2,368,583	79,281,796	Siler City	394,877	16,307,059
Graham	325,603	14,740,176	Smithfield	992,354	40,889,939
Greensboro	12,813,701	480,675,830	Southern Pines	920,526	29,700,316
Greenville	3,254,166	125,125,820	Spring Lake	215,494	6,587,400
Hamlet	55,086	4,016,149	Statesville	1,911,759	66,267,123
Havelock	216,263	9,409,572	Summerfield	31,600	2,543,372
Henderson	768,836	30,811,978	Tarboro	309,167	11,624,742
Hendersonville	1,716,095	62,239,472	Thomasville	705,147	30,663,393
Hickory	3,703,594	122,177,347	Trinity	5,688	139,894
High Point	2,975,740	144,502,175	Wake Forest	545,004	19,415,802
Hillsborough	407,713	16,009,268	Washington	552,524	22,350,443
Holly Springs	68,046	2,643,907	Waynesville	765,892	29,889,924
Hope Mills	341,433	13,060,164	Weddington	17,280	975,925
Huntersville	1,079,970	32,400,406	Whiteville	548,422	19,899,944
Indian Trail	289,717	12,848,485	Williamston	300,759	10,944,133
Jacksonville	2,303,040	74,665,199	Wilmington	6,889,573	228,185,837
Kannapolis	954,321	36,114,180	Wilson	1,653,284	67,662,156
Kernersville	938,473	43,988,136	Winston-Salem	9,628,401	371,323,674
Kill Devil Hills	904,022	23,476,906			
King	137,031	8,444,830	TOTALS	\$ 190,438,732	\$ 6,902,283,665

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

July 2002 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
1%, 2% and 3% Tax Group	\$ 6,066,738	\$ 471,373,186	Lumber & Building Material Group - 4.5%	\$ 42,323,405	\$ 1,145,384,001
001 Manufactured homes - 2%	993,424	49,441,877	601 Sheet metal shops; steel fabricators	1,663,370	61,025,331
002 Airplanes, boats, etc.- 3%	1,247,483	40,391,958	602 Building hardware and machine stores	280,877	9,331,948
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	3,825,830	381,539,351	603 Building material dealers	29,281,921	740,556,718
			604 Cabinet shops	1,110,540	32,908,370
			605 Electrical, plumbing and heating supply dealers	8,732,370	255,966,889
Apparel Group - 4.5%	\$ 9,730,383	\$ 233,512,057	606 Monument and tombstone dealers	55,492	4,061,188
101 Boot and shoe stores	1,689,246	38,027,943	607 Others	508,615	20,647,814
102 Clothing stores	7,273,066	166,848,123	608 Storm window and door dealers	690,220	20,885,743
103 Furriers	3,692	150,874			
104 Haberdasheries	21,818	489,573	Unclassified Group - 4.5%	\$ 107,608,904	\$ 3,561,656,169
105 Millinery shops	16,205	369,497	701 Beauty and barber shops and supply dealers	936,555	31,602,263
106 Shoe repair shops	123,520	3,008,596	702 Bookstores, school supply stores	2,360,964	70,230,465
107 Others	602,836	24,617,451	703 Newsstands	514,306	18,118,251
			704 Coal, wood, fuel oil, and bottled gas dealers	842,531	58,625,831
Automotive Group - 4.5%	\$ 17,225,629	\$ 1,384,545,779	705 Feed stores, millers, hatcheries	189,222	17,662,925
201 Motor vehicle dealers	3,064,420	666,180,327	706 Florists and nurseries	1,615,337	54,519,153
202 Service stations	1,826,076	119,463,208	707 Airplane dealers	450,308	21,140,311
203 Garages	1,972,430	90,226,033	708 Hotels, motels, cottage rentals, etc.	11,196,451	261,173,590
204 Motorcycle and bicycle dealers	768,075	29,660,754	709 Office machine and supply dealers	8,954,398	291,310,301
205 Automotive supply stores	4,774,295	197,558,435	710 Funeral homes	720,173	23,527,503
206 Others	423,450	25,822,538	711 Others	67,199,859	2,176,070,259
207 Oil and petroleum products dealers	1,839,453	157,041,729	712 Photographers, artists, photofinishers	1,832,629	61,543,870
208 Tire dealers, recappers and repairers	2,021,686	61,121,561	713 Printers, publishers, blueprinters, engravers, etc.	2,802,309	133,703,291
209 Manufactured home (mobile home) dealers	535,744	37,471,194	714 Laundries, dry cleaners, etc.	1,098,276	28,849,826
			715 Hospitals, physicians, veterinarians, etc.	2,235,537	82,518,788
Food Group - 4.5%	\$ 55,730,347	\$ 1,960,639,390	716 Boat and marine supply dealers	798,416	35,725,082
301 Bakeries	317,433	11,957,340	717 Pet, hobby and craft shops	1,602,535	54,715,166
302 Candy and confectionery stores	131,052	3,972,722	718 Chemical, janitorial supplies and paper products dealers	1,786,482	107,927,724
303 Dairies and dairy bars	443,334	10,355,703	719 Machine shops; locksmiths, etc.	472,616	32,691,570
304 Grocery stores, meat markets, etc.	17,306,269	1,054,854,857			
305 Vending machine operators; drink stands	2,427,212	60,194,773			
306 Restaurants, cafeterias, grills, snack bars, etc.	33,597,755	775,081,130			
307 Others	285,501	12,952,748			
308 Taverns, nightclubs, etc.	1,221,791	31,270,117			
Furniture Group - 4.5%	\$ 14,324,791	\$ 419,047,183	Total Retail Sales and Use Group	\$ 323,422,997	\$ 11,809,790,942
401 Furniture stores	5,467,624	165,364,079			
402 Household appliance dealers and repair services	3,706,111	104,777,708	Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6%	\$ 52,875,174	***
403 Musical merchandise dealers	1,104,504	29,928,007			
404 Industrial, office and store furniture and fixture dealers	606,084	20,958,486	8% Hwy. Use Tax - Motor Vehicle Leasing	\$ 2,379,419	***
405 Others	248,452	7,605,424			
406 Awning and venetian blind dealers	151,896	3,707,076			
407 Antique dealers; interior decorators	1,373,428	36,010,643			
408 Upholstery shops; floor covering dealers	1,666,692	50,695,760			
			Grand Total - All Groups	\$ 378,677,590	\$ 11,809,790,942
General Merchandise Group - 4.5%	\$ 70,412,800	\$ 2,633,633,177			
501 Department stores	8,831,554	205,319,462			
502 Drugstores; drug and medical supply houses	3,602,737	379,075,194			
503 Dry goods stores; fabric and yarn shops	294,182	9,189,533			
504 Farm implement and supply stores	1,445,959	64,250,880			
505 Discount stores; general stores	26,378,038	788,482,817			
506 Hardware stores	2,495,830	81,656,873			
507 Jewelry stores; watch and clock repair shops	1,716,200	46,078,786			
508 Leather and leather goods stores	50,342	1,542,981			
509 Industrial machinery and supply dealers	3,485,190	181,287,187			
510 Secondhand goods stores; flea markets	363,353	9,607,827			
511 Sporting goods stores; toy shops	2,635,271	84,819,984			
512 Variety stores; 5 & 10 specialty stores	2,549,067	60,618,251			
513 Others	11,829,474	572,797,225			
514 Paint, wallpaper, and glass stores	1,371,807	46,935,885			
515 Pawn shops; army surplus stores, etc.	317,190	8,244,731			
516 Road building equipment and supply dealers	1,809,110	59,375,533			
517 Gift and novelty shops; coin dealers	1,237,496	34,350,028			

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