

# 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**  
August 2000 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,233,647	\$ 143,259,545	Macon	\$ 1,227,978	\$ 41,728,887
Alexander	258,241	14,908,217	Madison	121,631	6,592,237
Alleghany	159,168	6,473,771	Martin	514,240	14,901,526
Anson	233,381	11,608,393	McDowell	542,358	33,079,340
Ashe	345,762	14,849,823	Mecklenburg	33,160,665	1,310,150,870
Avery	537,654	19,143,907	Mitchell	328,848	14,502,074
Beaufort	924,220	36,581,810	Montgomery	282,467	19,485,342
Bertie	92,992	6,864,606	Moore	1,882,010	76,057,373
Bladen	438,917	26,300,100	Nash	2,633,789	112,274,310
Brunswick	2,932,632	95,610,301	New Hanover	7,336,895	277,132,154
Buncombe	7,671,969	280,196,586	Northampton	102,617	5,287,544
Burke	1,211,593	60,680,783	Onslow	2,519,474	90,550,345
Cabarrus	3,830,813	144,287,869	Orange	2,538,162	91,987,279
Caldwell	1,073,331	54,266,782	Pamlico	115,848	5,986,123
Camden	48,555	2,548,783	Pasquotank	947,112	49,725,472
Carteret	2,751,421	89,229,755	Pender	638,323	27,656,097
Caswell	101,655	7,776,992	Perquimans	58,106	2,947,808
Catawba	4,638,051	189,843,211	Person	545,145	27,116,366
Chatham	611,754	30,588,806	Pitt	3,529,068	151,590,511
Cherokee	618,305	27,695,561	Polk	200,426	9,293,251
Chowan	240,833	9,850,587	Randolph	1,995,878	79,351,645
Clay	126,725	7,036,862	Richmond	705,584	29,962,880
Cleveland	1,682,455	83,289,405	Robeson	1,701,796	72,051,303
Columbus	853,319	39,519,761	Rockingham	1,295,719	57,862,655
Craven	1,752,085	80,829,195	Rowan	2,098,193	83,022,307
Cumberland	6,179,329	244,486,011	Rutherford	1,038,522	41,487,164
Currituck	1,000,893	37,829,815	Sampson	816,950	38,433,551
Dare	6,259,511	182,995,547	Scotland	680,630	23,120,577
Davidson	2,231,828	106,215,377	Stanly	1,303,031	51,947,742
Davie	490,725	22,591,757	Stokes	309,855	13,489,289
Duplin	562,906	23,841,238	Surry	1,676,371	79,645,651
Durham	10,632,837	304,788,824	Swain	239,377	11,904,945
Edgecombe	714,807	32,625,937	Transylvania	689,836	24,749,877
Forsyth	10,185,051	436,227,614	Tyrrell	26,807	1,195,746
Franklin	560,527	23,565,681	Union	2,597,543	107,869,243
Gaston	3,534,689	170,891,822	Vance	913,156	43,030,742
Gates	35,736	2,772,555	Wake	25,977,611	968,297,448
Graham	111,512	4,838,331	Warren	147,266	6,958,067
Granville	487,373	27,857,903	Washington	151,088	8,156,573
Greene	100,981	4,700,328	Watauga	1,964,367	69,903,986
Guilford	16,739,058	737,264,298	Wayne	2,325,252	88,203,882
Halifax	916,342	38,530,978	Wilkes	1,152,467	52,639,728
Harnett	1,117,057	44,885,533	Wilson	1,905,154	85,731,771
Haywood	1,405,194	54,179,312	Yadkin	399,850	16,463,385
Henderson	2,146,423	82,844,590	Yancey	254,644	9,471,926
Hertford	560,252	27,114,150	Foreign	42,744,848	1,716,885,299
Hoke	164,100	6,615,293	Sales Tax on		
Hyde	256,399	7,841,304	utility services	33,856,389	***
Iredell	2,954,059	132,943,009	8% Hwy. Use Tax –	3,391,606	***
Jackson	891,717	31,820,313	2% Use Tax	125,971	
Johnston	2,448,259	105,255,961			
Jones	78,437	3,205,054			
Lee	1,345,986	57,327,299			
Lenoir	1,474,889	65,139,349			
Lincoln	941,644	40,366,682			
			<b>TOTALS</b>	<b>\$304,608,924</b>	<b>\$10,694,685,567</b>

\* Gross collections reported during the month of August 2000 including collections of registration fees, 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 July 2000 for merchants filing monthly reports, and sales during the period July 16, 2000, through August 15, 2000, for merchants filing semimonthly reports.

\*\*\* Sales not presently tabulated.

**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>  
August 2000 Report**

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 852,410	\$ 34,572,297	Kernersville	\$ 734,698	\$ 40,657,942
Apex	533,824	21,050,520	King	137,571	5,882,948
Archdale	157,076	6,696,353	Kings Mountain	201,117	15,839,263
Asheboro	976,009	37,816,162	Kinston	1,178,857	51,742,023
Asheville	5,951,034	205,791,271	Laurinburg	521,682	18,823,247
Ayden	65,631	4,540,183	Lenoir	683,955	33,668,159
Belmont	199,611	16,960,771	Lewisville	47,748	3,193,396
Bessemer City	45,480	2,560,525	Lexington	986,534	40,743,752
Black Mountain	236,358	10,985,857	Lincolnton	444,747	20,592,786
Boone	1,129,418	44,457,147	Lumberton	1,043,588	41,153,768
Brevard	449,014	16,506,742	Matthews	1,232,545	42,677,246
Burlington	2,314,354	99,683,081	Mebane	205,711	8,932,781
Carrboro	269,226	12,655,283	Mint Hill	91,712	6,952,689
Cary	3,402,703	139,022,702	Monroe	1,650,121	65,963,617
Chapel Hill	1,653,775	56,012,754	Mooreville	962,193	41,117,052
Charlotte	27,107,260	1,069,757,887	Morehead City	1,214,207	38,364,322
Cherryville	87,325	4,962,530	Morganton	734,166	35,649,612
Clayton	264,028	9,844,808	Mount Airy	981,309	49,660,640
Clemmons	283,631	11,454,989	Mount Holly	124,735	4,504,660
Clinton	537,731	25,505,382	New Bern	1,248,597	51,566,771
Concord	2,121,362	92,050,834	Newton	216,655	9,277,624
Conover	264,926	15,990,364	Oxford	283,897	15,872,583
Cornelius	466,728	18,749,800	Pinehurst	438,003	14,906,490
Dunn	646,424	24,549,886	Raleigh	17,035,390	597,924,965
Durham	8,821,941	261,408,354	Reidsville	439,047	19,782,153
Eden	469,858	18,008,995	Roanoke Rapids	658,979	26,432,436
Edenton	200,375	8,609,667	Rockingham	492,844	17,895,330
Elizabeth City	820,677	30,476,529	Rocky Mount	2,325,791	92,004,518
Elon College	30,505	1,086,460	Roxboro	452,406	20,797,079
Fayetteville	5,156,013	207,944,101	Salisbury	1,389,704	50,688,709
Forest City	357,450	14,481,491	Sanford	1,183,290	50,216,284
Fuquay-Varina	342,857	17,144,466	Selma	187,293	8,117,535
Garner	967,021	29,605,431	Shelby	1,008,086	46,973,487
Gastonia	2,627,678	108,920,207	Siler City	308,405	12,996,325
Goldsboro	1,910,048	69,095,221	Smithfield	905,377	42,843,208
Graham	244,805	12,757,332	Southern Pines	758,610	27,798,521
Greensboro	12,451,462	511,290,432	Spring Lake	185,900	6,659,374
Greenville	2,850,639	121,939,511	Statesville	1,415,413	65,262,831
Hamlet	45,563	3,853,355	Tarboro	303,895	10,841,606
Havelock	209,688	12,379,513	Thomasville	568,744	27,043,638
Henderson	762,826	34,076,349	Wake Forest	233,277	9,557,792
Hendersonville	1,287,422	50,074,536	Washington	480,396	21,589,115
Hickory	3,323,989	120,192,014	Waynesville	718,012	26,400,715
High Point	2,617,132	145,791,842	Whiteville	511,110	22,411,094
Hillsborough	331,562	12,558,071	Williamston	291,323	10,785,953
Hope Mills	117,118	5,032,914	Wilmington	5,522,689	216,417,126
Huntersville	589,278	25,934,329	Wilson	1,578,738	69,202,286
Indian Trail	207,319	10,905,783	Winston-Salem	8,253,720	350,892,627
Jacksonville	1,878,053	66,516,243			
Kannapolis	853,251	29,882,382	<b>TOTALS</b>	<b>\$162,062,654</b>	<b>\$6,421,421,734</b>

<sup>1</sup> Estimated population as of July 1, 1994, prepared by the Office of State Planning.

\* Gross collections reported during the month of August 2000 including collections of registration fees, penalties, interest, and sales and use tax.

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**TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY TYPES OF BUSINESSES**  
August 2000 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
<b>1%, 2% and 3% Retail Sales Group</b>	<b>\$ 4,948,754</b>	<b>\$ 347,251,352</b>	<b>Lumber and Building Material Group – 4%</b>	<b>\$ 32,519,147</b>	<b>\$ 982,860,959</b>
001 Manufactured homes – 2%	1,433,192	71,561,218	601 Sheet metal shops; steel fabricators	1,698,142	68,448,748
002 Airplanes, boats, etc. – 3%	1,161,549	38,519,879	602 Building hardware and machine stores	191,318	10,230,253
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other – 1%	2,354,013	237,170,255	603 Building material dealers	21,361,809	592,859,116
			604 Cabinet shops	867,161	29,634,079
			605 Electrical, plumbing, heating supply dealers	7,345,773	240,967,671
<b>Apparel Group – 4%</b>	<b>\$ 7,834,901</b>	<b>\$ 216,661,110</b>	606 Monument and tombstone dealers	27,472	2,222,284
101 Boot and shoe stores	1,455,159	37,197,864	607 Others	532,558	23,342,859
102 Clothing stores	5,816,106	151,669,268	608 Storm window and door dealers	494,912	15,155,949
103 Furrriers	1,213	56,484			
104 Haberdasheries	24,065	609,556	<b>Unclassified Group – 4%</b>	<b>\$ 74,234,764</b>	<b>\$ 2,882,341,865</b>
105 Millinery shops	11,131	297,699	701 Beauty and barber shops and supply dealers	598,943	21,784,012
106 Shoe repair shops	84,427	2,219,385	702 Bookstores, school supply stores	2,051,816	74,447,827
107 Others	442,800	24,610,854	703 Newsstands	443,420	12,058,594
			704 Coal, wood, fuel oil, and bottled gas dealers	726,587	71,936,646
<b>Automotive Group – 4%</b>	<b>\$ 14,001,016</b>	<b>\$ 1,643,811,977</b>	705 Feed stores, millers, hatcheries	130,329	8,551,701
201 Motor vehicle dealers	2,427,564	811,736,390	706 Florists and nurseries	1,104,990	37,530,791
202 Service stations	1,549,096	229,583,869	707 Airplane dealers	271,034	10,644,842
203 Garages	1,552,142	86,634,340	708 Hotels, motels, cottage rentals, etc.	11,884,517	302,355,928
204 Motorcycle and bicycle dealers	630,200	32,057,178	709 Office machine and supply dealers	8,917,814	316,149,018
205 Automotive supply stores	3,998,102	157,998,470	710 Funeral homes	563,284	19,874,941
206 Others	308,704	20,131,624	711 Others	38,527,145	1,588,971,139
207 Oil and petroleum products dealers	1,577,814	198,251,578	712 Photographers, artists, photofinishers	1,411,216	46,996,647
208 Tire dealers, recappers, and repairers	1,810,399	75,629,043	713 Printers, publishers, blueprinters, engravers, etc.	2,188,444	133,033,750
209 Manufactured home (mobile home) dealers	146,995	31,789,485	714 Laundries, dry cleaners, etc.	1,126,374	30,416,209
			715 Hospitals, physicians, veterinarians, etc.	616,103	32,664,976
<b>Food Group – 4%</b>	<b>\$ 46,415,688</b>	<b>\$ 1,969,953,395</b>	716 Boat and marine supply dealers	562,788	26,866,837
301 Bakeries	200,567	7,520,019	717 Pet, hobby, and craft shops	1,213,953	38,043,729
302 Candy and confectionery stores	101,296	4,562,885	718 Chemical, janitorial supplies and paper products dealers	1,558,703	82,507,388
303 Dairies and dairy bars	365,269	9,711,892	719 Machine shops; locksmiths, etc.	337,304	27,506,890
304 Grocery stores, meat markets, etc.	15,880,047	1,169,055,783			
305 Vending machine operators; drink stands	1,503,294	42,376,352	<b>Utility Services – 2.83%, 3% &amp; 6.5%</b>	<b>\$ 33,856,389</b>	<b>***</b>
306 Restaurants, cafeterias, grills, snack bars, etc.	27,272,770	703,955,039			
307 Others	191,267	7,331,943	<b>Total Retail Sales Group</b>	<b>\$ 283,292,939</b>	<b>\$ 10,694,685,567</b>
308 Taverns, nightclubs, etc.	901,176	25,439,482			
			<b>8% Hwy. Use Tax – Mtr. Veh. Leasing</b>	<b>\$ 3,391,606</b>	<b>***</b>
<b>Furniture Group – 4%</b>	<b>\$ 12,807,126</b>	<b>\$ 427,793,048</b>	<b>Use Tax Group</b>	<b>\$ 17,924,379</b>	
401 Furniture stores	5,586,417	197,433,361	900 1% Use Tax	2,136,542	
402 Household appliance dealers and repair services	3,141,597	96,381,358	901 4% Use Tax	15,651,779	
403 Musical merchandise dealers	675,428	22,445,567	902 2% Use Tax on manufactured homes	125,971	
404 Industrial, office, and store furniture and fixture dealers	708,956	23,661,291	3% Use Tax on airplanes, boats	10,087	
405 Others	216,232	9,000,800			
406 Awning and venetian blind dealers	95,339	2,652,302	<b>Grand Total – All Groups</b>	<b>\$ 304,608,924</b>	<b>\$ 10,694,685,567</b>
407 Antique dealers; interior decorators	1,031,385	30,951,422			
408 Upholstery shops; floor covering dealers	1,351,773	45,266,947			
<b>General Merchandise Group – 4%</b>	<b>\$ 56,675,153</b>	<b>\$ 2,224,011,861</b>			
501 Department stores	6,226,974	157,088,542			
502 Drugstores; drug and medical supply houses	3,803,158	319,994,151			
503 Dry goods stores; fabric and yarn shops	272,081	9,520,304			
504 Farm implement and supply stores	1,166,363	66,227,494			
505 Discount stores, general stores	21,719,419	702,976,625			
506 Hardware stores	2,090,257	80,686,448			
507 Jewelry stores; watch and clock repair shops	1,364,075	39,601,565			
508 Leather and leather goods stores	47,528	1,680,629			
509 Industrial machinery and supply dealers	3,440,433	214,793,613			
510 Secondhand goods stores; flea markets	221,835	6,297,826			
511 Sporting goods stores; toy shops	2,434,657	78,767,151			
512 Variety stores; 5 & 10 specialty stores	1,587,533	42,561,226			
513 Others	7,910,319	346,441,704			
514 Paint, wallpaper, and glass stores	1,144,671	40,136,018			
515 Pawn shops; army surplus stores, etc.	275,817	7,873,402			
516 Road building equipment and supply dealers	1,777,450	75,126,389			
517 Gift and novelty shops; coin dealers	1,192,583	34,238,774			

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