

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 2004 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 4,432,776	\$ 146,874,937	Macon	\$ 1,726,142	\$ 56,688,342
Alexander	396,713	22,494,379	Madison	177,973	8,277,392
Alleghany	237,766	7,384,893	Martin	402,215	14,232,429
Anson	283,778	14,446,137	McDowell	758,735	40,682,810
Ashe	560,379	21,100,571	Mecklenburg	42,522,766	1,509,640,888
Avery	687,104	21,956,069	Mitchell	452,808	22,550,126
Beaufort	1,168,910	45,061,760	Montgomery	435,890	27,322,106
Bertie	141,308	7,590,456	Moore	2,477,261	88,631,803
Bladen	506,466	26,806,037	Nash	2,822,830	113,064,961
Brunswick	4,478,834	128,476,714	New Hanover	10,594,367	336,204,775
Buncombe	10,390,352	344,607,829	Northampton	117,280	5,798,818
Burke	1,561,595	76,215,261	Onslow	4,190,958	121,374,913
Cabarrus	5,474,075	202,609,673	Orange	3,150,196	113,925,503
Caldwell	1,396,148	57,418,826	Pamlico	195,749	6,791,880
Camden	74,468	4,168,039	Pasquotank	1,323,455	48,302,974
Carteret	4,101,135	118,380,172	Pender	1,080,497	39,005,895
Caswell	116,763	5,563,819	Perquimans	98,486	4,108,253
Catawba	5,798,958	226,163,362	Person	791,794	29,775,016
Chatham	812,892	37,124,564	Pitt	5,109,659	180,499,213
Cherokee	911,428	34,900,685	Polk	252,916	10,968,006
Chowan	260,990	12,355,512	Randolph	2,609,695	87,238,101
Clay	216,006	12,835,165	Richmond	815,791	31,303,148
Cleveland	2,102,121	85,654,755	Robeson	2,170,820	83,777,567
Columbus	1,043,560	46,557,869	Rockingham	1,361,112	57,976,890
Craven	2,587,057	97,777,090	Rowan	2,578,894	102,726,939
Cumberland	8,994,624	290,338,157	Rutherford	1,340,844	47,663,174
Currituck	1,651,833	48,532,853	Sampson	1,031,807	52,303,250
Dare	9,159,362	237,979,608	Scotland	833,200	28,937,061
Davidson	2,894,117	120,706,337	Stanly	1,500,442	60,361,948
Davie	532,471	22,665,311	Stokes	553,499	31,352,650
Duplin	769,361	33,042,995	Surry	2,038,448	78,716,730
Durham	13,147,690	411,391,021	Swain	319,267	11,120,910
Edgecombe	1,058,074	44,504,018	Transylvania	949,435	30,590,649
Forsyth	14,087,895	497,159,330	Tyrrell	40,039	1,604,676
Franklin	889,708	33,174,543	Union	3,478,893	135,241,758
Gaston	4,856,843	184,573,147	Vance	1,125,367	43,227,363
Gates	47,965	3,521,200	Wake	34,833,741	1,143,652,693
Graham	149,041	5,087,673	Warren	159,293	8,540,106
Granville	779,706	36,548,270	Washington	175,470	9,337,934
Greene	130,299	4,435,776	Watauga	2,556,760	78,521,540
Guilford	20,157,164	782,082,604	Wayne	3,241,824	108,219,503
Halifax	1,211,584	50,862,173	Wilkes	1,681,880	67,402,155
Harnett	1,543,391	58,572,024	Wilson	2,147,663	99,923,052
Haywood	1,952,264	73,378,660	Yadkin	525,383	19,524,898
Henderson	3,152,637	111,946,385	Yancey	344,264	10,882,611
Hertford	633,127	27,288,744	Foreign	44,062,066	1,930,911,140
Hoke	187,130	9,425,043	Utility services,		
Hyde	331,973	8,861,739	satellite, & liquor	58,823,557	***
Iredell	4,950,024	175,722,927	8% Hwy. use tax	4,061,981	***
Jackson	1,219,348	38,889,514			
Johnston	3,569,577	126,625,314			
Jones	112,141	3,424,752			
Lee	1,781,473	68,063,276			
Lenoir	1,875,161	94,644,057			
Lincoln	1,330,082	56,026,483	TOTALS	\$ 406,941,060	\$ 12,602,903,057

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

August 2004 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 830,205	\$ 34,587,642	Kings Mountain	\$ 220,975	\$ 8,930,159
Apex	1,040,886	32,120,448	Kinston	1,473,198	75,938,111
Archdale	227,323	7,302,814	Knightdale	375,289	10,816,504
Asheboro	1,326,505	41,118,216	Laurinburg	614,819	20,615,983
Asheville	7,922,074	251,723,264	Lenoir	815,160	30,460,409
Belmont	245,084	19,839,707	Lewisville	84,679	2,873,622
Bessemer City	74,099	2,428,040	Lexington	1,279,718	46,682,844
Black Mountain	263,609	13,387,907	Lincolnton	567,907	25,922,066
Boone	1,580,774	51,202,517	Lumberton	1,350,584	45,427,739
Brevard	619,757	18,695,009	Matthews	1,848,693	52,145,755
Burlington	2,991,583	94,283,756	Mebane	270,507	11,432,592
Carrboro	406,644	13,910,060	Mint Hill	161,362	6,249,880
Cary	4,366,838	160,564,397	Monroe	1,764,990	70,381,486
Chapel Hill	1,846,984	64,796,563	Mooreville	2,181,131	66,144,016
Charlotte	31,895,319	1,165,762,098	Morehead City	1,850,465	50,169,755
Cherryville	114,527	5,151,432	Morganton	1,026,722	47,542,223
Clayton	632,884	18,592,638	Morrisville	1,140,037	33,056,523
Clemmons	353,169	11,515,998	Mt. Airy	1,072,224	45,104,283
Clinton	633,968	29,489,489	Mt. Holly	82,945	4,188,778
Concord	3,372,670	137,882,131	New Bern	1,903,427	65,587,471
Conover	310,029	16,733,605	Newton	281,688	11,398,336
Cornelius	1,507,146	66,627,379	Oak Island	65,847	2,213,144
Davidson	162,753	5,687,247	Oxford	415,347	16,767,503
Dunn	794,647	26,508,587	Pinehurst	458,869	15,721,845
Durham	11,842,648	367,408,303	Raleigh	20,841,121	660,900,000
Eden	371,454	16,626,599	Reidsville	443,216	19,195,047
Edenton	210,774	11,035,416	Roanoke Rapids	783,929	30,210,100
Elizabeth City	1,024,754	39,276,398	Rockingham	613,301	20,765,658
Elon	38,792	2,750,051	Rocky Mount	2,435,712	89,971,198
Fayetteville	7,279,881	236,315,569	Roxboro	649,804	23,146,215
Forest City	430,792	16,748,914	Salisbury	1,769,833	64,212,968
Fuquay-Varina	703,279	20,596,346	Sanford	1,501,209	55,275,546
Garner	1,673,723	47,915,857	Selma	195,082	6,388,618
Gastonia	3,738,289	122,313,163	Shelby	999,822	43,503,974
Goldsboro	2,687,692	83,413,211	Siler City	420,918	12,315,854
Graham	335,923	13,799,494	Smithfield	1,063,424	36,375,350
Greensboro	14,684,342	540,222,523	Southern Pines	979,470	32,723,694
Greenville	4,053,368	140,209,839	Spring Lake	342,149	9,005,801
Hamlet	64,277	4,648,695	Statesville	1,987,812	75,826,148
Havelock	260,623	9,473,216	Summerfield	30,100	1,590,110
Henderson	847,298	31,715,399	Tarboro	449,735	15,416,901
Hendersonville	1,995,215	64,396,265	Thomasville	805,592	37,780,689
Hickory	4,298,466	160,508,499	Trinity	9,584	215,145
High Point	3,345,680	151,286,552	Wake Forest	959,385	29,662,553
Hillsborough	476,378	15,544,437	Washington	635,566	22,748,830
Holly Springs	117,568	5,337,818	Waynesville	947,801	36,634,540
Hope Mills	388,071	11,800,616	Weddington	25,706	1,310,504
Huntersville	1,174,901	37,293,488	Whiteville	600,206	25,316,953
Indian Trail	481,479	15,889,243	Williamston	294,925	9,646,571
Jacksonville	3,058,386	86,728,463	Wilmington	7,533,052	232,505,402
Kannapolis	841,485	27,008,694	Wilson	1,865,083	80,534,323
Kernersville	1,249,770	48,705,575	Winston-Salem	10,832,366	386,202,223
Kill Devil Hills	1,328,404	34,034,226			
King	213,655	11,453,586	TOTALS	\$ 214,059,328	\$ 7,489,519,341

¹ 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 August 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 July 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

August 2004 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
1%, 2% and 3% Tax Group	\$ 6,068,860	\$ 433,314,042	Lumber & Building Material Group - 4.5%	\$ 49,864,019	\$ 1,375,757,530
001 Manufactured homes - 2%	498,115	23,335,796	601 Sheet metal shops; steel fabricators	2,106,116	74,534,148
002 Airplanes, boats, etc. - 3%	1,381,217	53,288,600	602 Building hardware and machine stores	258,990	10,301,219
004 Modular Homes - 2.5%	535,356	21,403,346	603 Building material dealers	33,807,467	889,862,644
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	3,654,172	335,286,300	604 Cabinet shops	1,460,541	40,764,207
			605 Electrical, plumbing and heating supply dealers	9,552,334	280,938,650
Apparel Group - 4.5%	\$ 11,422,562	\$ 277,735,657	606 Monument and tombstone dealers	53,263	3,545,429
101 Boot and shoe stores	1,699,469	38,784,130	607 Others	1,688,971	48,160,058
102 Clothing stores	8,733,760	205,137,652	608 Storm window and door dealers	936,337	27,651,175
103 Furrriers	2,241	76,120	Unclassified Group - 4.5%	\$ 100,367,382	\$ 3,609,442,551
104 Haberdasheries	22,306	658,368	701 Beauty and barber shops and supply dealers	841,916	29,109,003
105 Millinery shops	14,099	314,584	702 Bookstores, school supply stores	2,327,351	62,127,429
106 Shoe repair shops	189,224	4,702,016	703 Newsstands	611,996	16,446,752
107 Others	761,463	28,062,787	704 Coal, wood, fuel oil, and bottled gas dealers	1,179,364	93,211,453
Automotive Group - 4.5%	\$ 19,469,967	\$ 1,526,073,327	705 Feed stores, millers, hatcheries	200,554	11,022,724
201 Motor vehicle dealers	3,410,348	709,739,089	706 Florists and nurseries	1,414,378	44,687,827
202 Service stations	2,141,173	161,837,237	707 Airplane dealers	682,824	31,876,896
203 Garages	1,746,840	82,041,576	708 Hotels, motels, cottage rentals, etc.	17,146,407	406,807,235
204 Motorcycle and bicycle dealers	920,124	42,516,298	709 Office machine and supply dealers	10,910,190	357,344,516
205 Automotive supply stores	5,730,453	222,094,658	710 Funeral homes	768,595	24,838,410
206 Others	405,644	31,434,396	711 Others	50,710,537	2,026,589,858
207 Oil and petroleum products dealers	2,584,661	181,171,558	712 Photographers, artists, photofinishers	1,582,482	48,986,534
208 Tire dealers, recappers and repairers	2,317,115	76,027,710	713 Printers, publishers, blueprinters, engravers, etc.	2,678,379	120,823,133
209 Manufactured home (mobile home) dealers	213,610	19,210,805	714 Laundries, dry cleaners, etc.	1,151,027	30,872,023
Food Group - 4.5%	\$ 67,525,583	\$ 2,259,037,344	715 Hospitals, physicians, veterinarians, etc.	2,998,007	90,186,294
301 Bakeries	359,570	13,232,939	716 Boat and marine supply dealers	749,304	35,719,664
302 Candy and confectionery stores	174,988	5,740,841	717 Pet, hobby and craft shops	1,940,642	58,031,043
303 Dairies and dairy bars	518,353	13,858,978	718 Chemical, janitorial supplies and paper products dealers	1,913,743	89,106,283
304 Grocery stores, meat markets, etc.	22,277,969	1,130,736,245	719 Machine shops; locksmiths, etc.	559,687	31,655,474
305 Vending machine operators; drink stands	2,099,811	60,081,443			
306 Restaurants, cafeterias, grills, snack bars, etc.	40,329,493	982,918,545	Total Retail Sales and Use Group	\$ 344,055,522	\$ 12,602,903,057
307 Others	361,175	15,618,092	Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6%	\$ 58,823,557	***
308 Taverns, nightclubs, etc.	1,404,222	36,850,261	8% Hwy. Use Tax - Motor Vehicle Leasing	\$ 4,061,981	***
Furniture Group - 4.5%	\$ 15,014,958	\$ 462,242,260	Grand Total - All Groups	\$ 406,941,060	\$ 12,602,903,057
401 Furniture stores	6,302,336	185,327,292			
402 Household appliance dealers and repair services	3,307,305	107,614,782			
403 Musical merchandise dealers	603,382	16,977,465			
404 Industrial, office and store furniture and fixture dealers	773,568	27,743,078			
405 Others	309,811	12,526,858			
406 Awning and venetian blind dealers	148,339	3,961,944			
407 Antique dealers; interior decorators	1,391,433	41,885,008			
408 Upholstery shops; floor covering dealers	2,178,782	66,205,833			
General Merchandise Group - 4.5%	\$ 74,322,192	\$ 2,659,300,346			
501 Department stores	7,102,472	163,351,040			
502 Drugstores; drug and medical supply houses	2,912,831	318,327,719			
503 Dry goods stores; fabric and yarn shops	349,532	15,327,136			
504 Farm implement and supply stores	1,722,221	66,620,959			
505 Discount stores; general stores	28,660,574	852,506,219			
506 Hardware stores	2,217,470	69,445,044			
507 Jewelry stores; watch and clock repair shops	1,512,519	39,876,214			
508 Leather and leather goods stores	40,816	3,345,639			
509 Industrial machinery and supply dealers	3,572,260	173,947,759			
510 Secondhand goods stores; flea markets	394,984	10,908,261			
511 Sporting goods stores; toy shops	2,931,721	88,386,982			
512 Variety stores; 5 & 10 specialty stores	2,616,503	61,533,691			
513 Others	14,850,279	638,665,459			
514 Paint, wallpaper, and glass stores	1,525,552	41,485,197			
515 Pawn shops; army surplus stores, etc.	320,030	8,393,298			
516 Road building equipment and supply dealers	2,374,685	75,387,980			
517 Gift and novelty shops; coin dealers	1,217,743	31,791,749			

* Gross collections reported during the month of August 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 July 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.