

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

September 2002 Report

| County | Gross Collections* | Gross Retail Sales** | County | Gross Collections* | Gross Retail Sales** |
|------------|--------------------|----------------------|---------------------|-----------------------|--------------------------|
| Alamance | \$ 3,433,252 | \$ 118,449,248 | Macon | \$ 1,398,914 | \$ 42,138,037 |
| Alexander | 333,312 | 16,321,581 | Madison | 171,029 | 9,479,002 |
| Alleghany | 177,646 | 5,648,420 | Martin | 404,688 | 16,190,647 |
| Anson | 293,018 | 13,353,811 | McDowell | 581,060 | 34,766,419 |
| Ashe | 473,549 | 18,342,150 | Mecklenburg | 36,848,868 | 1,269,306,240 |
| Avery | 558,773 | 17,045,744 | Mitchell | 398,303 | 15,871,857 |
| Beaufort | 908,918 | 38,005,397 | Montgomery | 351,247 | 21,551,544 |
| Bertie | 89,443 | 5,694,461 | Moore | 2,199,186 | 80,428,590 |
| Bladen | 516,388 | 27,001,550 | Nash | 2,606,607 | 100,912,163 |
| Brunswick | 2,975,298 | 93,230,710 | New Hanover | 8,150,845 | 267,574,842 |
| Buncombe | 8,640,764 | 302,775,423 | Northampton | 102,942 | 4,255,256 |
| Burke | 1,326,122 | 52,441,685 | Onslow | 2,935,441 | 98,172,438 |
| Cabarrus | 4,596,177 | 177,350,637 | Orange | 3,057,240 | 110,995,855 |
| Caldwell | 1,280,245 | 54,839,289 | Pamlico | 135,167 | 5,156,753 |
| Camden | 84,379 | 4,851,053 | Pasquotank | 1,131,642 | 43,389,455 |
| Carteret | 2,871,167 | 86,667,979 | Pender | 656,161 | 26,938,280 |
| Caswell | 88,908 | 5,172,394 | Perquimans | 94,075 | 3,630,233 |
| Catawba | 5,211,363 | 202,269,043 | Person | 693,189 | 27,700,522 |
| Chatham | 705,482 | 32,524,785 | Pitt | 4,244,431 | 153,695,123 |
| Cherokee | 778,678 | 34,138,906 | Polk | 217,029 | 9,978,683 |
| Chowan | 241,023 | 10,370,283 | Randolph | 2,112,584 | 79,812,067 |
| Clay | 163,843 | 10,595,276 | Richmond | 714,028 | 27,024,727 |
| Cleveland | 2,052,187 | 82,495,332 | Robeson | 1,972,663 | 73,804,259 |
| Columbus | 909,308 | 37,541,641 | Rockingham | 1,352,681 | 49,859,822 |
| Craven | 2,025,489 | 81,732,460 | Rowan | 2,311,421 | 86,576,333 |
| Cumberland | 7,202,357 | 247,510,086 | Rutherford | 1,261,983 | 44,753,903 |
| Currituck | 1,279,865 | 39,768,911 | Sampson | 869,466 | 42,447,430 |
| Dare | 7,386,224 | 195,546,417 | Scotland | 765,024 | 28,062,042 |
| Davidson | 2,395,688 | 94,427,851 | Stanly | 1,305,400 | 53,077,371 |
| Davie | 535,191 | 22,874,146 | Stokes | 387,297 | 13,578,321 |
| Duplin | 582,935 | 25,941,878 | Surry | 1,765,218 | 73,511,031 |
| Durham | 11,518,744 | 373,186,975 | Swain | 231,277 | 7,297,012 |
| Edgecombe | 769,533 | 29,989,334 | Transylvania | 750,599 | 24,417,654 |
| Forsyth | 12,210,065 | 475,436,582 | Tyrrell | 42,195 | 1,796,157 |
| Franklin | 726,651 | 25,336,890 | Union | 2,604,682 | 105,970,800 |
| Gaston | 4,192,484 | 177,123,510 | Vance | 991,636 | 44,343,277 |
| Gates | 38,719 | 3,438,229 | Wake | 27,913,980 | 988,963,989 |
| Graham | 99,021 | 3,991,582 | Warren | 146,547 | 6,242,740 |
| Granville | 585,347 | 31,559,028 | Washington | 165,892 | 8,039,239 |
| Greene | 105,659 | 4,893,220 | Watauga | 2,234,201 | 61,666,961 |
| Guilford | 17,727,797 | 706,000,951 | Wayne | 2,652,106 | 95,070,636 |
| Halifax | 936,972 | 45,640,456 | Wilkes | 1,278,507 | 55,203,773 |
| Harnett | 1,390,764 | 51,367,545 | Wilson | 1,950,809 | 85,791,486 |
| Haywood | 1,620,421 | 55,905,661 | Yadkin | 437,067 | 16,413,824 |
| Henderson | 2,556,694 | 100,042,069 | Yancey | 321,254 | 9,712,675 |
| Hertford | 514,099 | 17,447,375 | Foreign | 48,349,077 | 1,644,777,617 |
| Hoke | 189,746 | 8,179,154 | Utility services, | | |
| Hyde | 240,818 | 6,539,369 | satellite, & liquor | 57,247,489 | *** |
| Iredell | 3,703,735 | 140,899,161 | 8% Hwy. use tax | 2,880,894 | *** |
| Jackson | 966,361 | 32,183,467 | | | |
| Johnston | 2,598,329 | 101,776,663 | | | |
| Jones | 103,740 | 3,468,401 | | | |
| Lee | 1,474,112 | 58,326,183 | | | |
| Lenoir | 1,608,851 | 69,396,176 | | | |
| Lincoln | 1,090,964 | 46,324,102 | TOTALS | \$ 358,480,660 | \$ 10,793,727,715 |

* Gross collections reported during the month of September 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 August 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**

September 2002 Report

| City | Gross Collections* | Gross Retail Sales** | City | Gross Collections* | Gross Retail Sales** |
|------------------|--------------------|----------------------|----------------|-----------------------|-------------------------|
| Albemarle | \$ 774,533 | \$ 32,044,060 | Kings Mountain | \$ 226,513 | 14,039,486 |
| Apex | 768,639 | 23,316,226 | Kinston | 1,269,272 | 55,481,624 |
| Archdale | 152,529 | 5,086,023 | Knightdale | 297,549 | 9,674,195 |
| Asheboro | 1,043,024 | 36,879,093 | Laurinburg | 548,021 | 21,078,565 |
| Asheville | 6,809,479 | 223,813,746 | Lenoir | 841,617 | 35,856,669 |
| Belmont | 213,786 | 20,577,796 | Lewisville | 61,093 | 2,579,192 |
| Bessemer City | 57,597 | 2,565,556 | Lexington | 988,182 | 37,714,263 |
| Black Mountain | 228,914 | 12,799,404 | Lincolnton | 553,347 | 23,882,637 |
| Boone | 1,363,548 | 39,161,309 | Lumberton | 1,216,076 | 42,357,018 |
| Brevard | 478,263 | 15,080,243 | Matthews | 1,647,028 | 48,688,739 |
| Burlington | 2,455,622 | 80,836,308 | Mebane | 231,342 | 10,050,426 |
| Carrboro | 327,918 | 13,703,547 | Mint Hill | 81,951 | 5,406,035 |
| Cary | 3,887,025 | 154,723,558 | Monroe | 1,522,812 | 61,977,861 |
| Chapel Hill | 2,092,645 | 69,983,063 | Mooresville | 1,327,487 | 46,785,348 |
| Charlotte | 28,243,439 | 1,007,550,335 | Morehead City | 1,397,929 | 41,407,382 |
| Cherryville | 95,844 | 4,652,287 | Morganton | 923,603 | 36,541,047 |
| Clayton | 359,160 | 11,941,357 | Morrisville | 355,843 | 13,754,838 |
| Clemmons | 347,385 | 11,498,683 | Mt. Airy | 943,168 | 40,557,832 |
| Clinton | 560,476 | 23,823,617 | Mt. Holly | 88,112 | 3,693,747 |
| Concord | 2,688,735 | 113,382,445 | New Bern | 1,417,770 | 52,249,037 |
| Conover | 288,509 | 14,026,207 | Newton | 226,046 | 9,137,761 |
| Cornelius | 603,377 | 18,610,079 | Oak Island | 16,601 | 387,269 |
| Davidson | 131,963 | 5,225,404 | Oxford | 410,376 | 18,030,485 |
| Dunn | 734,177 | 25,075,019 | Pinehurst | 508,841 | 16,750,762 |
| Durham | 10,464,130 | 316,820,352 | Raleigh | 17,571,948 | 585,489,846 |
| Eden | 370,877 | 11,977,508 | Reidsville | 427,221 | 17,581,218 |
| Edenton | 213,198 | 9,493,715 | Roanoke Rapids | 627,632 | 27,152,368 |
| Elizabeth City | 1,004,628 | 33,451,863 | Rockingham | 514,983 | 17,315,556 |
| Elon | 22,572 | 940,374 | Rocky Mount | 2,333,217 | 82,570,023 |
| Fayetteville | 5,789,810 | 199,051,467 | Roxboro | 568,961 | 21,089,008 |
| Forest City | 386,531 | 14,072,206 | Salisbury | 1,463,471 | 52,330,516 |
| Fuquay-Varina | 467,870 | 17,877,056 | Sanford | 1,254,287 | 49,677,895 |
| Garner | 1,263,572 | 39,204,801 | Selma | 170,747 | 7,717,810 |
| Gastonia | 3,123,404 | 114,401,667 | Shelby | 1,194,661 | 47,749,843 |
| Goldsboro | 2,159,037 | 72,743,111 | Siler City | 325,642 | 13,311,596 |
| Graham | 254,023 | 10,030,885 | Smithfield | 914,301 | 40,481,560 |
| Greensboro | 12,284,680 | 465,202,394 | Southern Pines | 799,732 | 27,796,314 |
| Greenville | 3,382,222 | 118,661,788 | Spring Lake | 205,812 | 6,140,005 |
| Hamlet | 55,065 | 3,728,876 | Statesville | 1,725,304 | 65,993,464 |
| Havelock | 223,639 | 9,125,619 | Summerfield | 20,596 | 2,165,846 |
| Henderson | 756,645 | 33,034,597 | Tarboro | 308,365 | 11,503,151 |
| Hendersonville | 1,683,868 | 66,565,176 | Thomasville | 810,826 | 32,359,627 |
| Hickory | 3,687,528 | 131,689,730 | Trinity | 3,001 | 71,604 |
| High Point | 2,913,074 | 136,603,115 | Wake Forest | 684,818 | 21,619,138 |
| Hillsborough | 404,233 | 14,976,588 | Washington | 550,297 | 22,364,740 |
| Holly Springs | 53,928 | 2,040,809 | Waynesville | 848,027 | 29,242,130 |
| Hope Mills | 294,105 | 11,291,265 | Weddington | 18,790 | 697,835 |
| Huntersville | 869,804 | 27,993,914 | Whiteville | 550,901 | 21,378,078 |
| Indian Trail | 218,161 | 8,390,530 | Williamston | 300,150 | 12,040,386 |
| Jacksonville | 2,181,457 | 74,050,506 | Wilmington | 6,094,420 | 205,000,970 |
| Kannapolis | 870,605 | 29,912,818 | Wilson | 1,659,493 | 66,170,074 |
| Kernersville | 880,314 | 43,327,413 | Winston-Salem | 9,053,219 | 358,030,015 |
| Kill Devil Hills | 1,225,151 | 29,035,480 | | | |
| King | 153,676 | 5,190,401 | TOTALS | \$ 180,465,791 | \$ 6,510,364,223 |

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 September 2002 including collections of 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

September 2002 Report

| Type of business | Gross Collections* | Gross Retail Sales** | Type of business | Gross Collections* | Gross Retail Sales** |
|--|----------------------|-------------------------|--|-----------------------|--------------------------|
| 1%, 2% and 3% Tax Group | \$ 5,204,668 | \$ 423,837,403 | Lumber & Building Material Group - 4.5% | \$ 37,530,473 | \$ 998,041,460 |
| 001 Manufactured homes - 2% | 893,301 | 44,485,976 | 601 Sheet metal shops; steel fabricators | 1,619,963 | 49,284,623 |
| 002 Airplanes, boats, etc.- 3% | 761,832 | 25,277,642 | 602 Building hardware and machine stores | 228,427 | 7,276,484 |
| 009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1% | 3,549,534 | 354,073,785 | 603 Building material dealers | 24,535,863 | 614,600,123 |
| | | | 604 Cabinet shops | 1,243,626 | 33,926,350 |
| | | | 605 Electrical, plumbing and heating supply dealers | 8,722,522 | 252,655,368 |
| Apparel Group - 4.5% | \$ 8,707,100 | \$ 222,348,600 | 606 Monument and tombstone dealers | 44,429 | 2,135,671 |
| 101 Boot and shoe stores | 1,498,745 | 34,485,106 | 607 Others | 526,264 | 21,320,614 |
| 102 Clothing stores | 6,324,410 | 156,923,183 | 608 Storm window and door dealers | 609,379 | 16,842,227 |
| 103 Furriers | 2,643 | 79,080 | | | |
| 104 Haberdasheries | 18,244 | 457,970 | Unclassified Group - 4.5% | \$ 93,194,391 | \$ 2,994,501,860 |
| 105 Millinery shops | 12,686 | 310,506 | 701 Beauty and barber shops and supply dealers | 697,863 | 21,641,996 |
| 106 Shoe repair shops | 136,666 | 3,259,299 | 702 Bookstores, school supply stores | 4,993,484 | 121,588,677 |
| 107 Others | 713,706 | 26,833,456 | 703 Newsstands | 538,994 | 14,779,260 |
| | | | 704 Coal, wood, fuel oil, and bottled gas dealers | 915,067 | 58,221,199 |
| Automotive Group - 4.5% | \$ 17,334,953 | \$ 1,494,641,313 | 705 Feed stores, millers, hatcheries | 182,035 | 8,682,858 |
| 201 Motor vehicle dealers | 3,204,184 | 776,020,651 | 706 Florists and nurseries | 1,261,229 | 36,713,233 |
| 202 Service stations | 1,730,212 | 105,527,333 | 707 Airplane dealers | 512,853 | 20,280,864 |
| 203 Garages | 1,852,434 | 76,758,086 | 708 Hotels, motels, cottage rentals, etc. | 12,951,582 | 298,235,695 |
| 204 Motorcycle and bicycle dealers | 804,535 | 35,292,522 | 709 Office machine and supply dealers | 7,264,982 | 253,345,791 |
| 205 Automotive supply stores | 5,325,196 | 216,848,347 | 710 Funeral homes | 747,513 | 23,313,856 |
| 206 Others | 315,391 | 21,516,116 | 711 Others | 50,944,238 | 1,685,377,877 |
| 207 Oil and petroleum products dealers | 1,662,885 | 156,088,245 | 712 Photographers, artists, photofinishers | 1,410,847 | 44,235,494 |
| 208 Tire dealers, recappers and repairers | 2,092,700 | 70,845,750 | 713 Printers, publishers, blueprinters, engravers, etc. | 2,652,510 | 133,873,923 |
| 209 Manufactured home (mobile home) dealers | 347,415 | 35,744,263 | 714 Laundries, dry cleaners, etc. | 1,133,089 | 27,865,753 |
| | | | 715 Hospitals, physicians, veterinarians, etc. | 2,056,939 | 62,828,780 |
| Food Group - 4.5% | \$ 54,112,452 | \$ 1,890,297,305 | 716 Boat and marine supply dealers | 657,576 | 26,785,326 |
| 301 Bakeries | 321,695 | 11,355,699 | 717 Pet, hobby and craft shops | 1,776,525 | 48,182,551 |
| 302 Candy and confectionery stores | 158,795 | 4,608,538 | 718 Chemical, janitorial supplies and paper products dealers | 2,031,908 | 82,143,373 |
| 303 Dairies and dairy bars | 389,554 | 9,141,257 | 719 Machine shops; locksmiths, etc. | 465,158 | 26,405,354 |
| 304 Grocery stores, meat markets, etc. | 16,432,225 | 1,009,124,406 | | | |
| 305 Vending machine operators; drink stands | 2,275,898 | 57,887,111 | | | |
| 306 Restaurants, cafeterias, grills, snack bars, etc. | 33,188,756 | 762,060,484 | | | |
| 307 Others | 225,721 | 7,595,034 | | | |
| 308 Taverns, nightclubs, etc. | 1,119,807 | 28,524,776 | | | |
| | | | | | |
| Furniture Group - 4.5% | \$ 14,040,201 | \$ 402,444,202 | Total Retail Sales and Use Group | \$ 298,352,277 | \$ 10,793,727,715 |
| 401 Furniture stores | 5,747,745 | 174,128,750 | Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6% | \$ 57,247,489 | *** |
| 402 Household appliance dealers and repair services | 3,357,631 | 86,899,980 | 8% Hwy. Use Tax - Motor Vehicle Leasing | \$ 2,880,894 | *** |
| 403 Musical merchandise dealers | 742,964 | 18,709,515 | | | |
| 404 Industrial, office and store furniture and fixture dealers | 817,361 | 27,026,035 | | | |
| 405 Others | 219,157 | 6,778,541 | | | |
| 406 Awning and venetian blind dealers | 160,677 | 4,127,498 | | | |
| 407 Antique dealers; interior decorators | 1,201,727 | 31,274,090 | | | |
| 408 Upholstery shops; floor covering dealers | 1,792,940 | 53,499,793 | | | |
| | | | Grand Total - All Groups | \$ 358,480,660 | \$ 10,793,727,715 |
| General Merchandise Group - 4.5% | \$ 68,228,038 | \$ 2,367,615,572 | | | |
| 501 Department stores | 7,623,143 | 188,973,147 | | | |
| 502 Drugstores; drug and medical supply houses | 3,887,919 | 336,487,490 | | | |
| 503 Dry goods stores; fabric and yarn shops | 310,638 | 9,671,069 | | | |
| 504 Farm implement and supply stores | 1,423,058 | 57,829,327 | | | |
| 505 Discount stores; general stores | 25,565,524 | 803,155,227 | | | |
| 506 Hardware stores | 2,281,848 | 65,874,460 | | | |
| 507 Jewelry stores; watch and clock repair shops | 1,473,889 | 38,126,944 | | | |
| 508 Leather and leather goods stores | 36,447 | 1,447,848 | | | |
| 509 Industrial machinery and supply dealers | 3,442,994 | 142,680,676 | | | |
| 510 Secondhand goods stores; flea markets | 298,563 | 7,549,565 | | | |
| 511 Sporting goods stores; toy shops | 2,607,946 | 75,399,266 | | | |
| 512 Variety stores; 5 & 10 specialty stores | 2,740,203 | 68,360,106 | | | |
| 513 Others | 11,483,615 | 420,136,947 | | | |
| 514 Paint, wallpaper, and glass stores | 1,838,342 | 60,433,852 | | | |
| 515 Pawn shops; army surplus stores, etc. | 344,376 | 8,638,636 | | | |
| 516 Road building equipment and supply dealers | 1,632,091 | 53,124,270 | | | |
| 517 Gift and novelty shops; coin dealers | 1,237,443 | 29,726,742 | | | |

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