

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
December 1998 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,448,425	\$ 125,760,281	Macon	\$ 974,947	\$ 30,685,913
Alexander	345,712	14,204,063	Madison	105,458	4,737,578
Alleghany	155,204	5,360,046	Martin	526,289	17,061,043
Anson	260,337	10,453,377	McDowell	656,923	32,369,035
Ashe	362,503	13,727,456	Mecklenburg	35,987,371	1,344,724,685
Avery	329,337	11,598,573	Mitchell	248,767	9,584,775
Beaufort	971,975	35,231,502	Montgomery	311,083	16,082,737
Bertie	99,089	5,170,065	Moore	2,104,590	73,911,426
Bladen	411,532	19,833,861	Nash	3,086,099	113,517,967
Brunswick	1,625,640	48,583,230	New Hanover	6,805,984	245,738,405
Buncombe	7,809,110	272,874,350	Northampton	122,493	5,477,845
Burke	1,429,183	58,222,735	Onslow	2,550,046	85,456,655
Cabarrus	3,135,602	114,275,493	Orange	2,418,170	83,031,955
Caldwell	1,275,975	55,209,895	Pamlico	130,567	5,105,839
Camden	58,595	1,985,905	Pasquotank	978,182	36,670,363
Carteret	1,642,885	53,310,356	Pender	325,091	15,563,523
Caswell	107,261	4,685,002	Perquimans	72,609	2,947,210
Catawba	4,958,787	188,294,112	Person	602,390	23,947,022
Chatham	607,371	29,476,705	Pitt	4,279,898	148,538,555
Cherokee	629,965	31,550,894	Polk	194,421	8,007,326
Chowan	218,874	8,513,205	Randolph	2,013,424	78,752,958
Clay	108,305	5,202,707	Richmond	875,180	31,320,624
Cleveland	2,037,930	87,453,914	Robeson	1,926,279	71,426,635
Columbus	957,483	36,990,826	Rockingham	1,404,488	58,625,796
Craven	1,994,580	69,213,575	Rowan	2,519,691	86,406,769
Cumberland	7,717,547	248,243,641	Rutherford	1,122,996	38,565,294
Currituck	301,356	12,090,662	Sampson	864,236	38,011,363
Dare	1,390,614	41,027,562	Scotland	885,747	27,013,805
Davidson	2,515,442	104,331,334	Stanly	1,348,567	44,415,601
Davie	442,641	18,711,565	Stokes	337,458	12,343,586
Duplin	642,347	25,734,314	Surry	1,942,479	73,465,873
Durham	10,585,942	272,493,463	Swain	130,461	4,804,039
Edgecombe	749,554	30,338,835	Transylvania	634,122	19,674,704
Forsyth	12,572,238	482,086,993	Tyrrell	32,814	1,370,383
Franklin	513,540	22,049,994	Union	2,631,035	97,346,724
Gaston	4,371,239	171,787,496	Vance	1,062,326	40,193,974
Gates	49,017	4,086,656	Wake	26,779,948	1,002,997,082
Graham	87,063	3,067,821	Warren	119,815	4,930,129
Granville	578,914	26,353,311	Washington	162,322	7,723,204
Greene	102,649	4,048,448	Watauga	1,585,499	52,856,542
Guilford	18,488,317	756,980,894	Wayne	2,785,433	97,744,651
Halifax	1,125,698	41,153,885	Wilkes	1,368,937	50,119,977
Harnett	1,258,405	43,917,311	Wilson	2,033,069	77,325,592
Haywood	1,389,704	50,480,985	Yadkin	437,276	17,115,812
Henderson	1,950,431	76,157,731	Yancey	279,633	8,899,661
Hertford	537,647	20,105,449	Foreign	40,513,083	1,712,420,363
Hoke	175,498	6,731,823	Sales Tax on		
Hyde	64,223	2,256,875	utility services	26,492,192	***
Iredell	3,174,982	150,587,788	8% Hwy. Use Tax -	1,722,898	***
Jackson	695,016	22,415,450	2% Use Tax -	16,652	***
Johnston	2,537,899	94,876,273			
Jones	55,178	2,333,373			
Lee	1,542,031	62,209,302			
Lenoir	1,634,896	63,631,231			
Lincoln	1,077,228	45,249,138			
			TOTALS	\$299,818,350	\$10,271,752,729

* Gross collections reported during the month of December 1998 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 November 1998 for merchants filing monthly reports, and sales during the period November 16, 1998, through December 15, 1998, 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 5,000¹
December 1998 Report**

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 912,029	\$ 29,391,019	Kernersville	\$ 701,472	\$ 32,426,298
Apex	531,496	24,509,450	King	139,364	5,088,231
Archdale	129,250	5,080,095	Kings Mountain	242,162	11,995,308
Asheboro	1,161,334	39,147,940	Kinston	1,375,904	52,471,367
Asheville	6,361,119	209,381,293	Laurinburg	659,017	21,797,097
Ayden	78,133	3,426,576	Lenoir	816,584	33,518,510
Belmont	256,747	16,911,346	Lewisville	47,860	2,233,230
Bessemer City	50,192	1,839,026	Lexington	1,162,386	42,039,965
Black Mountain	189,225	9,593,549	Lincolnton	702,713	29,196,995
Boone	1,083,832	37,363,300	Lumberton	1,254,093	42,994,642
Brevard	456,171	13,636,948	Matthews	1,471,538	46,665,284
Burlington	2,506,626	86,531,781	Mebane	217,893	8,201,699
Carrboro	329,226	11,596,500	Mint Hill	136,855	5,408,447
Cary	3,797,430	145,474,907	Monroe	1,777,547	62,144,028
Chapel Hill	1,534,792	50,354,133	Mooreville	834,811	52,421,668
Charlotte	29,171,708	1,117,159,275	Morehead City	879,068	26,803,671
Cherryville	107,151	4,448,405	Morganton	972,928	37,440,248
Clayton	244,693	9,808,062	Mount Airy	1,161,346	46,696,891
Clemmons	289,824	10,469,339	Mount Holly	108,548	4,117,348
Clinton	543,141	23,328,249	New Bern	1,488,615	48,775,897
Concord	1,716,096	72,085,936	Newton	284,726	11,074,598
Conover	275,248	14,372,904	Oxford	359,782	14,790,386
Cornelius	344,333	11,413,942	Pinehurst	342,747	11,702,767
Dunn	759,502	25,540,737	Raleigh	17,663,076	607,363,478
Durham	8,907,494	235,191,685	Reidsville	411,948	19,714,062
Eden	544,922	18,876,231	Roanoke Rapids	811,054	27,712,992
Edenton	182,593	7,431,951	Rockingham	629,127	19,884,616
Elizabeth City	874,783	29,880,398	Rocky Mount	2,798,456	93,895,246
Elon College	37,268	1,180,763	Roxboro	512,694	18,854,816
Fayetteville	6,649,248	211,982,673	Salisbury	1,628,692	52,309,783
Forest City	422,538	15,060,314	Sanford	1,358,972	53,613,522
Fuquay-Varina	366,142	15,497,305	Selma	239,660	8,206,247
Garner	1,093,185	35,008,024	Shelby	1,307,663	57,683,414
Gastonia	3,274,777	113,167,071	Siler City	291,708	12,182,544
Goldsboro	2,301,653	78,936,936	Smithfield	1,011,057	36,731,770
Graham	251,243	11,935,674	Southern Pines	921,637	29,262,175
Greensboro	14,233,265	539,411,620	Spring Lake	237,534	7,792,639
Greenville	3,506,966	117,687,739	Statesville	1,727,687	70,919,491
Hamlet	59,843	3,139,662	Tarboro	275,196	9,319,487
Havelock	216,936	8,284,317	Thomasville	612,235	23,891,556
Henderson	923,125	33,379,369	Wake Forest	188,196	8,183,956
Hendersonville	1,371,572	45,379,945	Washington	663,444	23,855,025
Hickory	3,672,220	125,897,117	Waynesville	819,321	29,177,872
High Point	2,854,633	139,056,538	Whiteville	578,332	22,737,495
Hillsborough	365,753	12,461,422	Williamston	338,977	12,082,923
Hope Mills	160,762	5,456,687	Wilmington	5,787,814	201,547,746
Huntersville	609,144	19,693,884	Wilson	1,800,612	66,147,424
Indian Trail	108,851	4,310,675	Winston-Salem	10,742,436	402,680,334
Jacksonville	2,026,227	65,828,035			
Kannapolis	995,278	30,460,334	TOTALS	\$179,335,199	\$6,463,216,269

¹ Estimated population as of July 1, 1994, prepared by the Office of State Planning.

* Gross collections reported during the month of December 1998 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
December 1998 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
1%, 2% and 3% Retail Sales Group	\$ 18,195,906	\$ 992,325,959	Lumber and Building Material Group - 4%	\$ 29,679,176	\$ 1,006,269,389
001 Manufactured homes - 2%	1,556,243	77,090,400	601 Sheet metal shops; steel fabricators	1,399,620	81,990,070
002 Airplanes, boats, etc. - 3%	484,397	15,721,690	602 Building hardware and machine stores	180,541	10,157,956
003 Food for home consumption - 2%	14,245,887	710,239,946	603 Building material dealers	19,424,467	588,310,169
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	1,909,378	189,273,923	604 Cabinet shops	844,983	27,835,604
Apparel Group - 4%	\$ 9,306,645	\$ 255,050,725	605 Electrical, plumbing, heating supply dealers	6,907,808	250,431,282
101 Boot and shoe stores	1,558,487	39,356,335	606 Monument and tombstone dealers	42,753	4,081,078
102 Clothing stores	7,034,651	180,647,307	607 Others	357,196	23,467,000
103 Furriers	19,892	704,664	608 Storm window and door dealers	521,809	19,996,230
104 Haberdasheries	41,635	3,106,109	Unclassified Group - 4%	\$ 61,674,217	\$ 2,731,872,628
105 Millinery shops	11,183	295,749	701 Beauty and barber shops and supply dealers	543,737	20,128,487
106 Shoe repair shops	76,818	2,128,653	702 Bookstores, school supply stores	1,901,314	62,882,859
107 Others	563,979	28,811,908	703 Newsstands	467,890	17,566,418
Automotive Group - 4%	\$ 12,574,944	\$ 1,223,940,366	704 Coal, wood, fuel oil, and bottled gas dealers	1,226,657	67,036,360
201 Motor vehicle dealers	2,244,728	552,912,010	705 Feed stores, millers, hatcheries	141,671	14,780,332
202 Service stations	1,214,150	125,713,337	706 Florists and nurseries	1,189,146	40,001,385
203 Garages	1,590,315	92,134,744	707 Airplane dealers	264,742	14,034,677
204 Motorcycle and bicycle dealers	468,134	19,020,268	708 Hotels, motels, cottage rentals, etc.	4,917,207	126,428,770
205 Automotive supply stores	3,498,078	124,033,649	709 Office machine and supply dealers	6,786,855	331,056,610
206 Others	257,028	16,716,671	710 Funeral homes	628,465	22,567,365
207 Oil and petroleum products dealers	1,619,857	191,364,756	711 Others	34,372,990	1,556,392,975
208 Tire dealers, recappers, and repairers	1,533,441	55,443,141	712 Photographers, artists, photofinishers	1,702,812	58,077,316
209 Manufactured home (mobile home) dealers	149,213	46,601,790	713 Printers, publishers, blueprinters, engravers, etc.	2,489,983	178,224,012
Food Group - 4%	\$ 38,258,189	\$ 1,150,192,572	714 Laundries, dry cleaners, etc.	1,309,650	36,250,305
301 Bakeries	198,637	6,019,274	715 Hospitals, physicians, veterinarians, etc.	699,190	29,023,708
302 Candy and confectionery stores	103,953	3,662,058	716 Boat and marine supply dealers	275,827	12,672,037
303 Dairies and dairy bars	196,754	5,236,751	717 Pet, hobby, and craft shops	1,224,566	44,542,795
304 Grocery stores, meat markets, etc.	13,320,730	492,780,929	718 Chemical, janitorial supplies and paper products dealers	1,227,054	71,183,335
305 Vending machine operators; drink stands	1,298,768	34,560,739	719 Machine shops; locksmiths, etc.	304,459	29,022,882
306 Restaurants, cafeterias, grills, snack bars, etc.	22,180,093	574,031,155	Utility Services - 2.83%, 3% & 6.5%	\$ 26,492,192	***
307 Others	168,076	8,054,274	Total Retail Sales Group	\$ 280,433,565	\$ 10,271,752,729
308 Taverns, nightclubs, etc.	791,178	25,847,392	8% Hwy. Use Tax - Mtr. Veh. Leasing	\$ 1,722,898	***
Furniture Group - 4%	\$ 13,884,017	\$ 455,155,785	Use Tax Group	\$ 17,661,887	
401 Furniture stores	5,582,413	195,099,119	900 1% Use Tax	2,346,011	
402 Household appliance dealers and repair services	3,752,841	112,657,573	901 4% Use Tax	15,271,935	
403 Musical merchandise dealers	865,959	23,839,997	902 2% Use Tax on manufactured homes	16,652	
404 Industrial, office, and store furniture and fixture dealers	1,146,672	37,514,501	3% Use Tax on airplanes, boats	2,416	
405 Others	179,491	10,682,531	905 2% Use Tax on food for home consumption	24,873	
406 Awning and venetian blind dealers	127,300	3,947,404	Grand Total - All Groups	\$ 299,818,350	\$ 10,271,752,729
407 Antique dealers; interior decorators	982,969	30,272,396			
408 Upholstery shops; floor covering dealers	1,246,372	41,142,264			
General Merchandise Group - 4%	\$ 70,368,279	\$ 2,456,945,305			
501 Department stores	11,450,253	288,625,699			
502 Drugstores; drug and medical supply houses	4,208,137	276,457,928			
503 Dry goods stores; fabric and yarn shops	292,206	9,469,366			
504 Farm implement and supply stores	982,717	54,202,027			
505 Discount stores, general stores	28,724,502	762,975,898			
506 Hardware stores	2,195,412	75,757,837			
507 Jewelry stores; watch and clock repair shops	1,928,159	52,048,122			
508 Leather and leather goods stores	47,009	2,565,485			
509 Industrial machinery and supply dealers	2,365,629	244,006,133			
510 Secondhand goods stores; flea markets	243,061	7,130,254			
511 Sporting goods stores; toy shops	4,256,476	117,930,015			
512 Variety stores; 5 & 10 specialty stores	2,735,242	68,982,766			
513 Others	6,344,687	344,946,676			
514 Paint, wallpaper, and glass stores	1,015,382	31,549,121			
515 Pawn shops; army surplus stores, etc.	317,856	8,878,239			
516 Road building equipment and supply dealers	2,024,709	74,553,213			
517 Gift and novelty shops; coin dealers	1,236,844	36,866,526			

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