

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 1998 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,541,988	\$ 141,516,344	Macon	\$ 1,208,927	\$ 38,544,905
Alexander	378,016	16,150,930	Madison	140,869	7,736,187
Alleghany	191,676	6,645,015	Martin	550,130	18,309,769
Anson	269,260	11,069,111	McDowell	628,653	35,220,991
Ashe	421,563	16,407,771	Mecklenburg	35,334,850	1,488,974,889
Avery	562,813	18,914,824	Mitchell	297,626	10,968,110
Beaufort	944,865	37,770,578	Montgomery	334,057	18,038,098
Bertie	111,165	5,802,036	Moore	2,086,234	79,971,992
Bladen	438,494	24,407,087	Nash	2,988,963	119,087,625
Brunswick	2,473,907	76,416,064	New Hanover	6,779,572	255,941,034
Buncombe	7,947,697	303,199,259	Northampton	115,003	6,267,333
Burke	1,486,125	68,516,283	Onslow	2,464,308	84,163,405
Cabarrus	3,072,725	116,154,864	Orange	2,751,932	98,923,114
Caldwell	1,316,916	59,256,334	Pamlico	167,193	6,261,546
Camden	42,479	1,980,071	Pasquotank	1,026,653	38,330,838
Carteret	2,365,733	77,229,988	Pender	553,339	22,234,729
Caswell	110,597	5,932,110	Perquimans	77,474	3,080,503
Catawba	4,814,594	193,446,546	Person	603,876	24,940,072
Chatham	613,128	33,523,996	Pitt	4,312,921	167,695,084
Cherokee	711,542	34,658,435	Polk	235,322	9,343,753
Chowan	216,902	8,019,365	Randolph	2,032,017	93,309,397
Clay	144,210	5,307,020	Richmond	783,337	30,409,383
Cleveland	2,062,466	95,275,536	Robeson	1,842,734	74,653,789
Columbus	917,537	38,098,660	Rockingham	1,590,686	66,186,963
Craven	1,841,585	68,739,853	Rowan	2,393,541	91,069,042
Cumberland	6,842,794	253,125,730	Rutherford	1,215,177	42,688,708
Currituck	497,380	19,346,282	Sampson	877,168	38,679,253
Dare	4,761,245	130,911,375	Scotland	844,180	27,374,982
Davidson	2,490,469	112,204,624	Stanly	1,297,643	52,556,333
Davie	431,705	22,702,140	Stokes	361,362	13,426,080
Duplin	653,154	24,410,404	Surry	1,795,188	72,345,551
Durham	10,635,013	270,911,353	Swain	288,453	9,660,717
Edgecombe	809,336	43,176,701	Transylvania	712,622	23,230,853
Forsyth	11,738,080	437,138,415	Tyrrell	40,422	2,131,374
Franklin	522,417	24,439,070	Union	2,612,875	100,543,209
Gaston	3,996,282	179,172,451	Vance	1,038,349	45,025,576
Gates	57,871	3,735,941	Wake	27,285,155	1,022,742,368
Graham	125,261	4,332,592	Warren	148,796	6,292,398
Granville	561,181	26,902,933	Washington	147,667	7,127,876
Greene	116,176	5,855,413	Watauga	2,047,022	67,723,909
Guilford	17,781,182	825,609,265	Wayne	2,506,850	94,125,078
Halifax	1,049,594	40,460,741	Wilkes	1,311,261	49,456,951
Harnett	1,274,503	46,557,334	Wilson	1,959,750	82,619,514
Haywood	1,680,686	58,025,991	Yadkin	438,491	19,645,217
Henderson	2,271,154	87,972,944	Yancey	335,684	11,011,442
Hertford	559,039	22,286,776	Foreign	41,225,229	2,169,398,565
Hoke	201,787	10,867,267	Sales Tax on		
Hyde	183,196	5,398,485	utility services	34,309,004	***
Iredell	3,063,432	150,267,234	8% Hwy. Use Tax -	3,839,581	***
Jackson	881,415	28,385,176	2% Use Tax	26,235	
Johnston	2,408,123	105,336,254			
Jones	77,711	3,110,778			
Lee	1,562,644	63,457,387			
Lenoir	1,601,513	76,746,883			
Lincoln	1,062,860	45,505,802			
			TOTALS	\$314,859,568	\$11,440,260,326

* Gross collections reported during the month of September 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 August 1998 for merchants filing monthly reports, and sales during the period August 16, 1998, through September 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
September 1998 Report**

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 819,909	\$ 33,135,472	Kernersville	\$ 798,884	\$ 33,723,976
Apex	571,662	21,405,511	King	178,739	6,264,713
Archdale	139,495	9,324,042	Kings Mountain	261,783	14,372,967
Asheboro	1,102,604	41,979,529	Kinston	1,323,711	61,865,915
Asheville	6,370,599	226,259,996	Laurinburg	612,086	21,546,828
Ayden	89,313	5,140,139	Lenoir	843,042	34,918,390
Belmont	277,586	17,995,205	Lewisville	52,571	2,540,059
Bessemer City	49,383	2,175,584	Lexington	1,167,133	43,401,320
Black Mountain	220,141	9,967,182	Lincolnton	610,078	25,717,338
Boone	1,285,424	43,371,408	Lumberton	1,190,558	44,541,681
Brevard	466,255	14,849,822	Matthews	1,368,567	45,494,906
Burlington	2,496,415	93,251,734	Mebane	275,458	9,730,673
Carrboro	375,195	14,311,266	Mint Hill	165,050	6,374,150
Cary	3,317,908	135,435,517	Monroe	1,717,678	63,047,183
Chapel Hill	1,781,647	61,588,649	Mooreville	733,124	41,778,154
Charlotte	29,220,547	1,261,528,081	Morehead City	1,036,299	31,671,236
Cherryville	132,987	5,090,959	Morganton	938,028	42,715,790
Clayton	257,010	10,177,526	Mount Airy	1,019,387	45,114,737
Clemmons	293,020	11,734,352	Mount Holly	116,935	4,508,395
Clinton	556,691	23,293,496	New Bern	1,298,643	44,639,220
Concord	1,662,057	71,886,919	Newton	320,640	12,055,868
Conover	258,875	16,121,524	Oxford	340,998	14,842,983
Cornelius	360,287	13,449,416	Pinehurst	372,109	13,339,309
Dunn	719,427	24,235,904	Raleigh	18,424,490	628,420,083
Durham	9,385,597	244,070,361	Reidsville	550,736	23,974,009
Eden	559,294	19,867,639	Roanoke Rapids	703,264	26,499,530
Edenton	176,100	6,825,685	Rockingham	561,630	18,564,522
Elizabeth City	922,676	32,839,807	Rocky Mount	2,731,651	108,467,709
Elon College	46,276	1,932,029	Roxboro	514,023	19,510,507
Fayetteville	5,777,376	212,703,998	Salisbury	1,536,865	56,763,920
Forest City	429,413	17,026,968	Sanford	1,347,750	54,810,756
Fuquay-Varina	360,082	14,831,816	Selma	206,436	7,764,430
Garner	988,595	30,973,574	Shelby	1,263,607	57,890,194
Gastonia	2,830,935	115,141,570	Siler City	299,090	11,851,524
Goldsboro	2,016,612	73,030,876	Smithfield	897,963	38,807,873
Graham	265,454	13,871,232	Southern Pines	807,621	28,066,989
Greensboro	13,698,554	558,612,939	Spring Lake	226,412	7,638,418
Greenville	3,736,720	138,541,874	Statesville	1,681,696	78,708,990
Hamlet	65,771	3,427,460	Tarboro	305,408	11,197,345
Havelock	256,977	10,363,837	Thomasville	549,364	28,050,726
Henderson	874,815	36,648,974	Wake Forest	204,802	9,714,834
Hendersonville	1,536,209	51,118,697	Washington	625,352	24,635,700
Hickory	3,412,190	124,955,814	Waynesville	785,077	31,619,061
High Point	2,705,781	147,221,836	Whiteville	505,678	21,817,380
Hillsborough	345,885	12,637,587	Williamston	311,708	11,733,560
Hope Mills	148,491	5,573,170	Wilmington	5,426,453	201,674,539
Huntersville	599,740	20,374,136	Wilson	1,643,999	60,360,155
Indian Trail	118,948	4,684,502	Winston-Salem	9,757,497	347,465,280
Jacksonville	1,862,454	62,882,769			
Kannapolis	880,558	27,882,929	TOTALS	\$175,436,012	\$6,735,965,137

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

* Gross collections reported during the month of September 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
September 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	\$ 21,810,548	\$ 1,187,010,155	Lumber and Building Material Group - 4%	\$ 31,728,081	\$ 1,096,950,700
001 Manufactured homes - 2%	2,139,377	106,362,697	601 Sheet metal shops; steel fabricators	1,563,811	90,297,151
002 Airplanes, boats, etc. - 3%	910,675	29,576,868	602 Building hardware and machine stores	171,797	8,939,325
003 Food for home consumption - 2%	16,291,026	806,952,896	603 Building material dealers	20,387,515	602,729,722
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	2,469,470	244,117,694	604 Cabinet shops	900,805	31,754,831
			605 Electrical, plumbing, heating supply dealers	7,644,831	306,335,239
Apparel Group - 4%	\$ 8,218,111	\$ 229,695,528	606 Monument and tombstone dealers	30,587	6,664,587
101 Boot and shoe stores	2,064,924	52,141,119	607 Others	469,062	29,591,339
102 Clothing stores	5,486,342	143,061,691	608 Storm window and door dealers	559,671	20,638,506
103 Furriers	2,170	100,011			
104 Haberdasheries	32,249	3,222,063	Unclassified Group - 4%	\$ 70,128,487	\$ 3,442,171,324
105 Millinery shops	21,618	451,579	701 Beauty and barber shops and supply dealers	610,301	23,147,364
106 Shoe repair shops	125,754	3,326,804	702 Bookstores, school supply stores	3,287,633	108,453,143
107 Others	485,053	27,392,261	703 Newsstands	371,264	9,995,429
			704 Coal, wood, fuel oil, and bottled gas dealers	843,824	70,800,842
Automotive Group - 4%	\$ 14,341,025	\$ 1,471,630,454	705 Feed stores, millers, hatcheries	162,903	15,778,505
201 Motor vehicle dealers	2,783,859	677,261,087	706 Florists and nurseries	1,096,245	36,807,058
202 Service stations	1,509,980	152,743,794	707 Airplane dealers	239,934	13,819,452
203 Garages	1,862,500	106,460,521	708 Hotels, motels, cottage rentals, etc.	9,479,813	244,569,567
204 Motorcycle and bicycle dealers	542,580	25,364,054	709 Office machine and supply dealers	7,564,447	350,330,420
205 Automotive supply stores	3,878,716	147,793,043	710 Funeral homes	583,734	21,909,663
206 Others	258,541	18,292,367	711 Others	36,003,516	2,043,494,348
207 Oil and petroleum products dealers	1,456,115	230,593,739	712 Photographers, artists, photofinishers	1,683,065	61,692,899
208 Tire dealers, recappers, and repairers	1,918,628	65,992,292	713 Printers, publishers, blueprinters, engravers, etc.	2,477,864	131,510,720
209 Manufactured home (mobile home) dealers	130,105	47,129,557	714 Laundries, dry cleaners, etc.	1,399,228	38,698,898
			715 Hospitals, physicians, veterinarians, etc.	794,022	40,220,843
Food Group - 4%	\$ 44,148,475	\$ 1,344,348,614	716 Boat and marine supply dealers	427,034	35,513,215
301 Bakeries	220,700	7,876,326	717 Pet, hobby, and craft shops	1,107,321	40,441,836
302 Candy and confectionery stores	115,587	4,834,011	718 Chemical, janitorial supplies and paper products dealers	1,617,625	119,088,562
303 Dairies and dairy bars	388,795	10,090,778	719 Machine shops; locksmiths, etc.	378,712	35,898,560
304 Grocery stores, meat markets, etc.	15,719,208	602,787,897			
305 Vending machine operators; drink stands	1,733,622	46,202,165	Utility Services - 2.83%, 3% & 6.5%	\$ 34,309,004	***
306 Restaurants, cafeterias, grills, snack bars, etc.	24,817,684	636,766,057			
307 Others	235,905	9,688,679	Total Retail Sales Group	\$ 291,623,346	\$ 11,440,260,326
308 Taverns, nightclubs, etc.	916,974	26,102,701			
			800 Wholesale Licenses	\$ 5,128	
Furniture Group - 4%	\$ 13,277,815	\$ 443,649,872	8% Hwy. Use Tax - Mtr. Veh. Leasing	\$ 3,839,581	***
401 Furniture stores	5,211,522	184,581,623			
402 Household appliance dealers and repair services	3,277,809	99,325,743	Use Tax Group	\$ 19,391,513	
403 Musical merchandise dealers	926,950	27,636,592	900 1% Use Tax	1,752,890	
404 Industrial, office, and store furniture and fixture dealers	1,140,196	40,667,548	901 4% Use Tax	17,586,984	
405 Others	179,449	11,408,967	902 2% Use Tax on manufactured homes	26,235	
406 Awning and venetian blind dealers	104,266	3,074,656	3% Use Tax on airplanes, boats	12,786	
407 Antique dealers; interior decorators	1,043,423	30,721,734	905 3% Use Tax on food for home consumption	12,619	
408 Upholstery shops; floor covering dealers	1,394,199	46,233,009			
			Grand Total - All Groups	\$ 314,859,568	\$ 11,440,260,326
General Merchandise Group - 4%	\$ 53,661,800	\$ 2,224,803,679			
501 Department stores	6,563,574	166,602,130			
502 Drugstores; drug and medical supply houses	4,534,234	291,448,977			
503 Dry goods stores; fabric and yarn shops	290,596	19,180,915			
504 Farm implement and supply stores	1,066,979	70,630,369			
505 Discount stores, general stores	18,357,027	521,983,573			
506 Hardware stores	2,371,781	80,597,142			
507 Jewelry stores; watch and clock repair shops	1,271,643	37,996,150			
508 Leather and leather goods stores	56,095	3,175,740			
509 Industrial machinery and supply dealers	3,408,383	332,883,310			
510 Secondhand goods stores; flea markets	259,369	7,271,663			
511 Sporting goods stores; toy shops	2,481,985	75,859,728			
512 Variety stores; 5 & 10 specialty stores	1,665,581	42,762,368			
513 Others	6,173,030	395,576,345			
514 Paint, wallpaper, and glass stores	1,334,643	44,760,874			
515 Pawn shops; army surplus stores, etc.	335,027	9,421,968			
516 Road building equipment and supply dealers	2,295,105	83,719,874			
517 Gift and novelty shops; coin dealers	1,196,746	40,932,553			

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