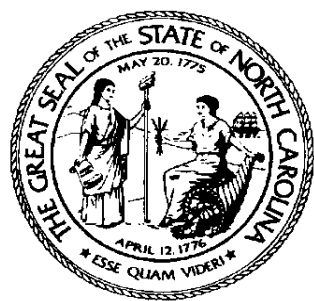
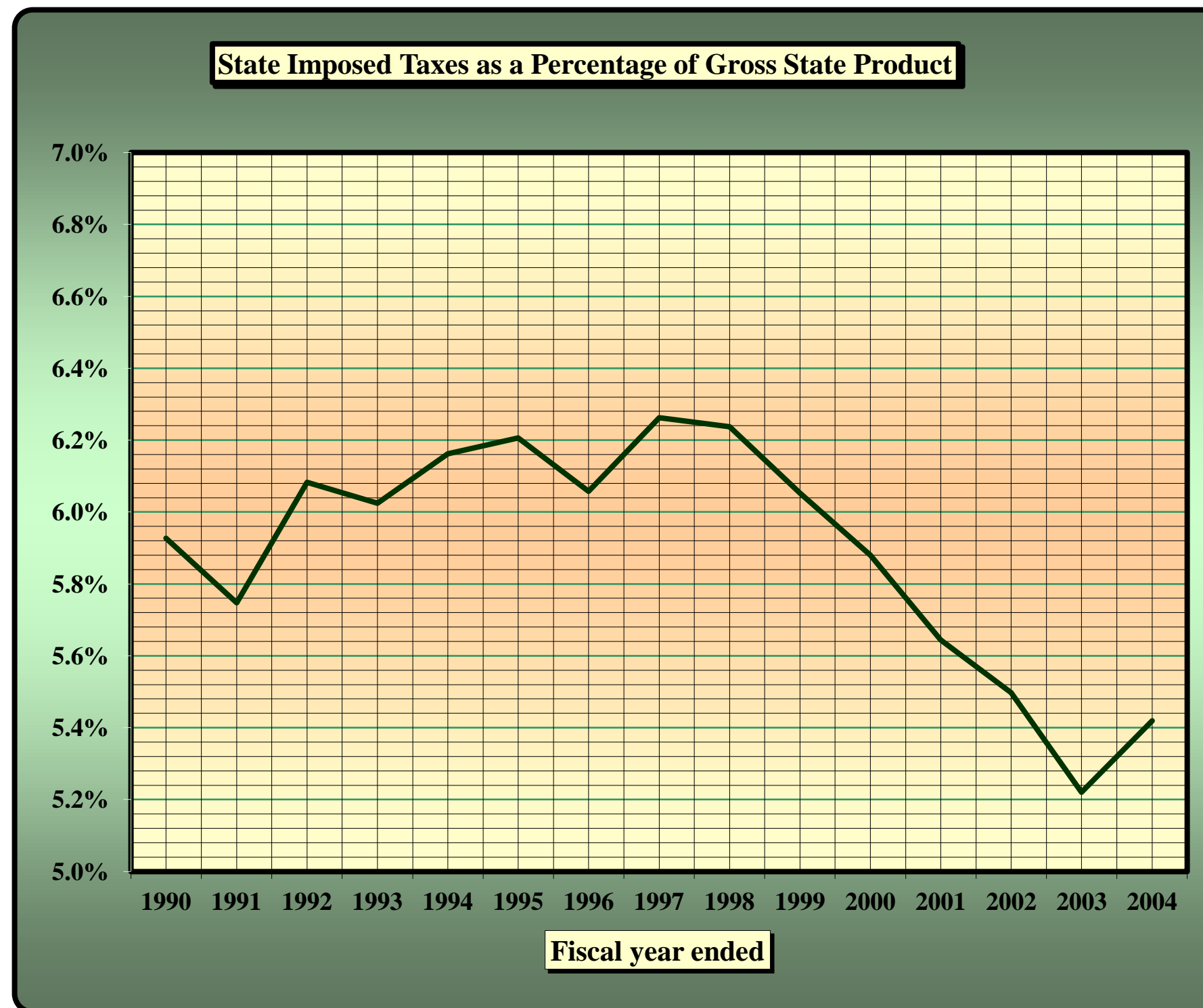


Statistical Abstract of North Carolina Taxes 2005



Tax Research Division

**Statistical Abstract of North Carolina Taxes
2005**

INTRODUCTION

The *Statistical Abstract of North Carolina Taxes* provides statistics concerning taxes imposed under the Revenue Laws of North Carolina. It is designed to give legislators, tax professionals, researchers, and other interested citizens of North Carolina information about the amount of taxes collected, classifications of taxpayers, and the geographic distribution of taxes. The *Statistical Abstract* includes both historical series of data and detailed reports for the most recent fiscal or tax year available. It was prepared by the Department's Division of Tax Research, based primarily on data recorded from individual and business tax forms in the Department of Revenue's data systems.

Questions regarding the *Statistical Abstract* may be directed to Karl Knapp, Director of the Tax Research Division, at (919) 733-7722.

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PART I. NORTH CAROLINA: TAXES AND GROSS STATE PRODUCT

TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF GROSS STATE PRODUCT

| Fiscal year | Gross state product [current dollars] [calendar year basis] | | State imposed taxes [July - June (fiscal year basis)] | | | | State imposed taxes as percent of gross state product |
|--------------|-------------------------------------------------------------------|---------------------|----------------------------------------------------------|---------------------------------|--------------------------|----------------|-------------------------------------------------------|
| | Amount [\$] | Percent change % | General tax amount [\$] | Unemployment tax amount [\$] | Total tax amount [\$] | Percent change | |
| | | | | | | | |
| 1989-1990... | 134,644,000,000 | 7.54% | 7,765,008,661 | 215,043,690 | 7,980,052,351 | 9.85% | 5.93% |
| 1990-1991... | 140,272,000,000 | 4.18% | 7,823,742,362 | 238,802,899 | 8,062,545,261 | 1.03% | 5.75% |
| 1991-1992... | 146,502,000,000 | 4.44% | 8,623,278,831 | 287,573,871 | 8,910,852,702 | 10.52% | 6.08% |
| 1992-1993... | 159,245,000,000 | 8.70% | 9,352,031,265 | 240,911,191 | 9,592,942,456 | 7.65% | 6.02% |
| 1993-1994... | 167,200,000,000 | 5.00% | 10,090,021,534 | 213,482,978 | 10,303,504,512 | 7.41% | 6.16% |
| 1994-1995... | 179,574,000,000 | 7.40% | 10,998,266,033 | 146,886,610 | 11,145,152,643 | 8.17% | 6.21% |
| 1995-1996... | 191,579,000,000 | 6.69% | 11,437,419,807 | 166,869,206 | 11,604,289,013 | 4.12% | 6.06% |
| 1996-1997... | 201,329,000,000 | 5.09% | 12,322,659,335 | 286,139,389 | 12,608,798,724 | 8.66% | 6.26% |
| 1997-1998... | 218,357,000,000 | 8.46% | 13,292,313,251 | 327,929,720 | 13,620,242,971 | 8.02% | 6.24% |
| 1998-1999... | 241,095,000,000 | 10.41% | 14,207,776,552 | 385,286,674 | 14,593,063,226 | 7.14% | 6.05% |
| 1999-2000... | 256,562,000,000 | 6.42% | 14,764,555,772 | 322,387,404 | 15,086,943,176 | 3.38% | 5.88% |
| 2000-2001... | 273,278,000,000 | 6.52% | 15,060,521,397 | 363,694,451 | 15,424,215,848 | 2.24% | 5.64% |
| 2001-2002... | 284,769,000,000 | 4.20% | 15,047,708,303 | 607,603,987 | 15,655,312,290 | 1.50% | 5.50% |
| 2002-2003... | 300,216,000,000 | 5.42% | 15,274,873,627 | 398,632,751 | 15,673,506,378 | 0.12% | 5.22% |
| 2003-2004... | 314,377,000,000 | 4.72% | 16,192,608,072 | 843,899,596 | 17,036,507,668 | 8.70% | 5.42% |

State imposed taxes include all taxes imposed under Chapter 105 of the Revenue Laws of North Carolina including the 3% highway use tax, 3% motor vehicle lease tax, motor fuels taxes (including gasoline and oil inspection fees), related taxes imposed under other statutes, and payroll (unemployment insurance) taxes imposed under Chapter 96 of the North Carolina General Statutes. State imposed tax collections are net collections before deduction of local shares, certain reimbursements to local governments, and transfers to special funds.

Sources: Bureau of Economic Analysis. *Gross State Product Data Table*, Comprehensive Revision of Gross State Product (GSP), 1977-2002, Accelerated GSP Estimates for 2003, released December 15, 2004.

North Carolina Employment Security Commission. Unemployment taxes

Figure 1.1 North Carolina Gross State Product Compared to State Tax Revenue

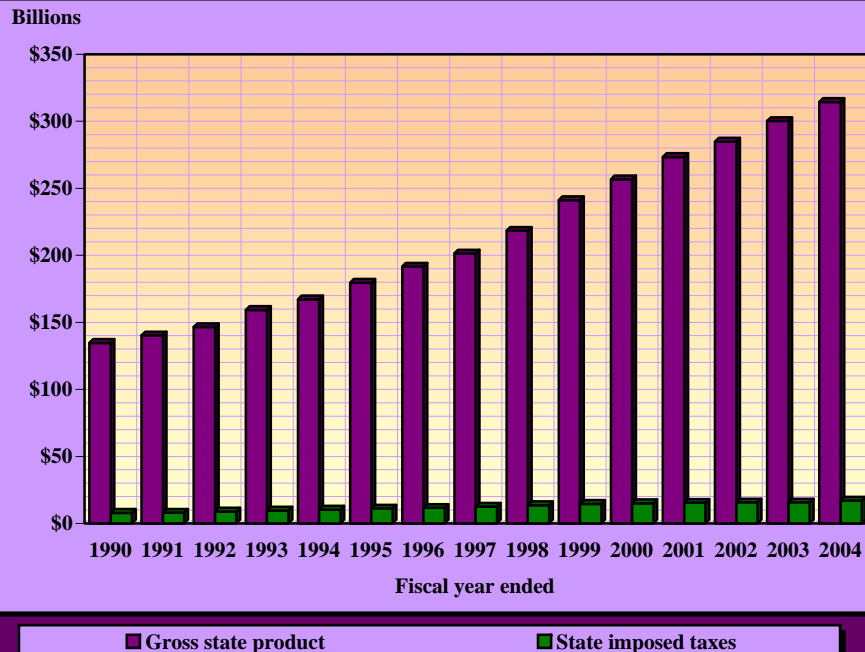
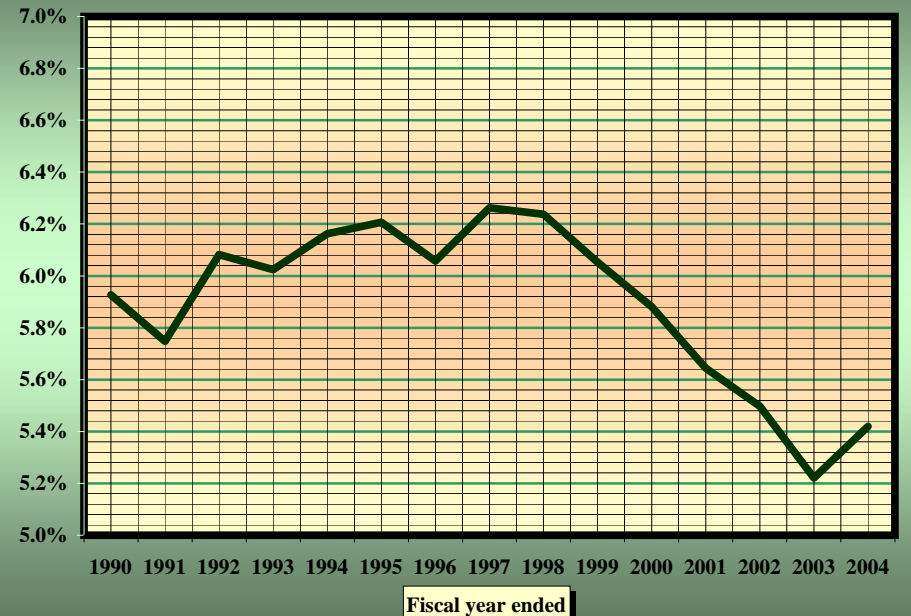


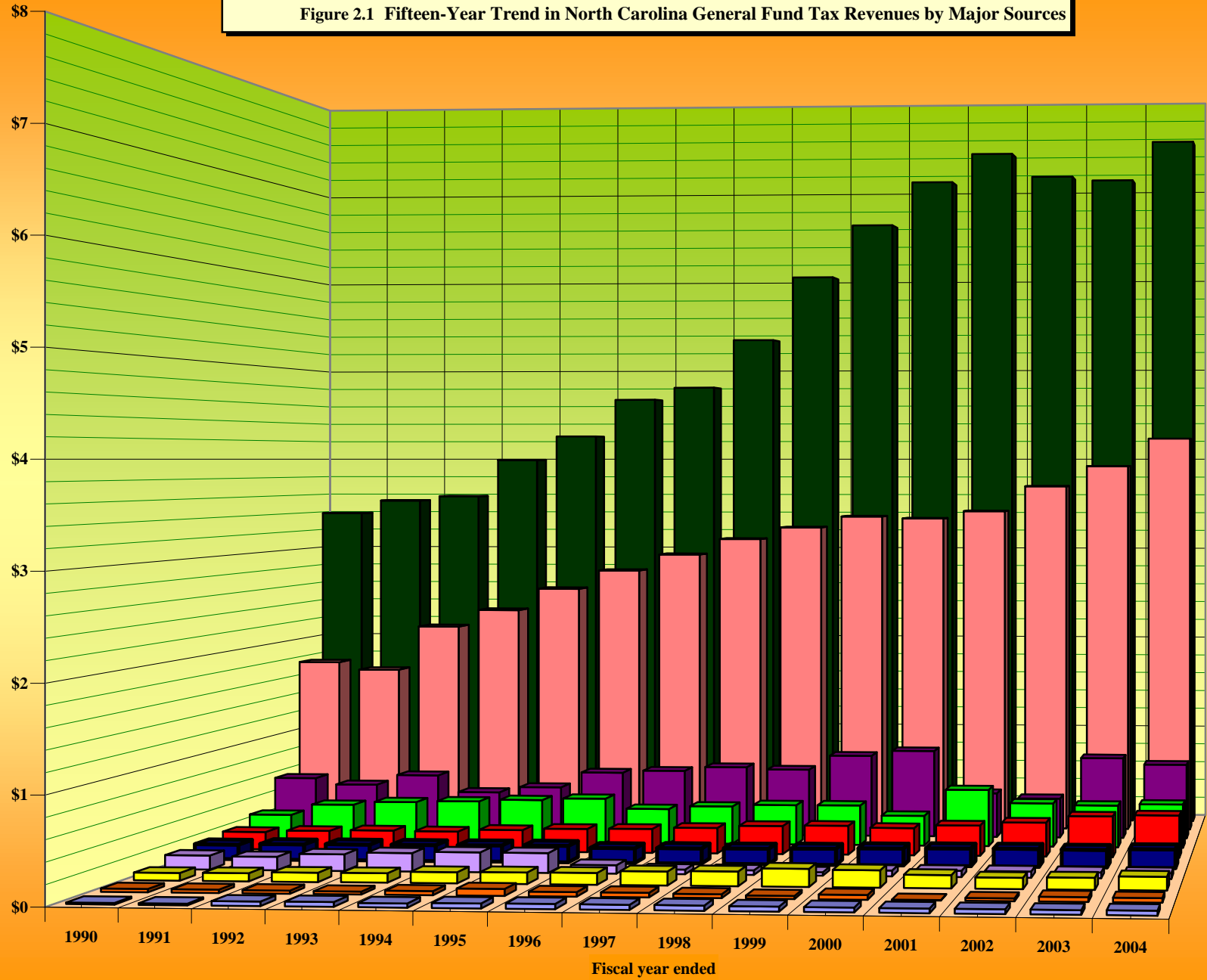
Figure 1.2 State Imposed Taxes as a Percentage of Gross State Product



PART II. NORTH CAROLINA: SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

(billions)

Figure 2.1 Fifteen-Year Trend in North Carolina General Fund Tax Revenues by Major Sources



■ Tobacco Products ■ Privilege License ■ Estate/Inheritance ■ Other ■ Alcoholic Beverage Tax ■ Insurance ■ Franchise ■ Corporate ■ Sales and Use ■ Individual

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

| Sources of revenue | Fiscal Year | | | | | | | | | |
|----------------------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|
| | 1989-1990 | | 1990-1991 | | 1991-1992 | | 1992-1993 | | 1993-1994 | |
| | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Inheritance Tax..... | 72,871,272 | 1.04% | 76,790,835 | 1.07% | 87,676,256 | 1.12% | 89,618,065 | 1.08% | 106,533,229 | 1.17% |
| Privilege License Tax..... | 30,761,461 | 0.44% | 31,574,013 | 0.44% | 29,577,658 | 0.38% | 26,799,077 | 0.32% | 37,955,219 | 0.42% |
| Tobacco Products Tax..... | 15,315,186 | 0.22% | 15,190,478 | 0.21% | 40,362,907 | 0.52% | 42,880,901 | 0.52% | 37,925,056 | 0.42% |
| Soft Drink Tax..... | 28,987,047 | 0.41% | 29,752,060 | 0.41% | 32,417,808 | 0.41% | 34,461,373 | 0.42% | 36,538,688 | 0.40% |
| Franchise Tax..... | 262,760,974 | 3.76% | 372,888,415 | 5.17% | 406,952,650 | 5.21% | 419,986,494 | 5.06% | 439,287,031 | 4.83% |
| Income Taxes: | | | | | | | | | | |
| Individual Income Tax..... | 3,390,389,817 | 48.51% | 3,534,474,150 | 49.04% | 3,583,017,675 | 45.84% | 3,992,016,392 | 48.14% | 4,254,506,549 | 46.74% |
| Corporate Income Tax..... | 567,070,704 | 8.11% | 501,460,433 | 6.96% | 606,195,418 | 7.75% | 429,848,526 | 5.18% | 487,796,660 | 5.36% |
| Total income taxes..... | 3,957,460,521 | 56.63% | 4,035,934,583 | 55.99% | 4,189,213,093 | 53.59% | 4,421,864,918 | 53.32% | 4,742,303,210 | 52.10% |
| Sales and Use Tax..... | 1,762,717,987 | 25.22% | 1,682,340,881 | 23.34% | 2,161,362,545 | 27.65% | 2,344,073,330 | 28.27% | 2,578,846,239 | 28.33% |
| Alcoholic Beverage Tax..... | 145,690,616 | 2.08% | 153,753,340 | 2.13% | 158,075,821 | 2.02% | 159,142,462 | 1.92% | 161,133,617 | 1.77% |
| Gift Tax..... | 10,121,507 | 0.14% | 7,675,416 | 0.11% | 7,248,126 | 0.09% | 13,554,708 | 0.16% | 13,149,682 | 0.14% |
| Intangibles Tax..... | 97,256,708 | 1.39% | 92,478,239 | 1.28% | 112,182,889 | 1.44% | 120,591,829 | 1.45% | 127,087,413 | 1.40% |
| Freight Car Lines Tax..... | 401,517 | 0.01% | 398,449 | 0.01% | 506,664 | 0.01% | 436,730 | 0.01% | 338,183 | 0.00% |
| Insurance Tax..... | 176,714,976 | 2.53% | 193,240,504 | 2.68% | 203,829,955 | 2.61% | 198,811,590 | 2.40% | 219,439,488 | 2.41% |
| Piped Natural Gas Tax..... | - | - | - | - | - | - | - | - | - | - |
| Real Estate Conveyance Tax..... | - | - | - | - | 8,652,615 | 0.11% | 10,376,330 | 0.13% | 15,602,521 | 0.17% |
| White Goods Disposal Tax..... | - | - | - | - | - | - | - | - | - | - |
| Scrap Tire Disposal Tax..... | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous Tax Receipts..... | 363,389 | 0.01% | 487,965 | 0.01% | 386,621 | 0.00% | 418,751 | 0.01% | 617,181 | 0.01% |
| Total Tax Revenue..... | 6,561,423,163 | 93.89% | 6,692,505,177 | 92.85% | 7,438,445,609 | 95.16% | 7,883,016,560 | 95.06% | 8,516,756,756 | 93.57% |
| Total Non-tax Revenue & Transfers | 426,983,512 | 6.11% | 515,310,017 | 7.15% | 378,605,337 | 4.84% | 409,780,008 | 4.94% | 585,578,072 | 6.43% |
| Total General Fund Revenue..... | 6,988,406,674 | 100.00% | 7,207,815,194 | 100.00% | 7,817,050,946 | 100.00% | 8,292,796,568 | 100.00% | 9,102,334,828 | 100.00% |

| Sources of revenue | Fiscal Year | | | | | | | | | |
|----------------------------------------------|----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|
| | 1994-1995 | | 1995-1996 | | 1996-1997 | | 1997-1998 | | 1998-1999 | |
| | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Inheritance Tax..... | 109,865,447 | 1.10% | 112,912,290 | 1.12% | 132,068,325 | 1.21% | 138,124,663 | 1.18% | 169,935,220 | 1.33% |
| Privilege License Tax..... | 64,661,218 | 0.65% | 42,009,251 | 0.42% | 43,353,475 | 0.40% | 36,648,113 | 0.31% | 27,588,260 | 0.22% |
| Tobacco Products Tax..... | 44,635,750 | 0.45% | 46,697,736 | 0.46% | 46,677,349 | 0.43% | 47,177,218 | 0.40% | 44,852,542 | 0.35% |
| Soft Drink Tax..... | 37,958,080 | 0.38% | 39,805,998 | 0.39% | 31,347,645 | 0.29% | 23,078,645 | 0.20% | 12,349,253 | 0.10% |
| Franchise Tax..... | 458,058,989 | 4.59% | 355,918,036 | 3.53% | 387,811,674 | 3.55% | 407,256,555 | 3.47% | 409,558,340 | 3.22% |
| Income Taxes: | | | | | | | | | | |
| Individual Income Tax..... | 4,665,474,733 | 46.79% | 4,800,034,948 | 47.57% | 5,329,990,261 | 48.75% | 6,028,870,217 | 51.41% | 6,606,500,278 | 51.88% |
| Corporate Income Tax..... | 649,389,838 | 6.51% | 673,837,774 | 6.68% | 717,750,574 | 6.56% | 696,338,557 | 5.94% | 848,509,669 | 6.66% |
| Total income taxes..... | 5,314,864,571 | 53.30% | 5,473,872,722 | 54.25% | 6,047,740,836 | 55.31% | 6,725,208,774 | 57.35% | 7,455,009,947 | 58.55% |
| Sales and Use Tax..... | 2,781,683,390 | 27.90% | 2,958,132,813 | 29.32% | 3,127,673,443 | 28.61% | 3,255,372,048 | 27.76% | 3,376,206,664 | 26.51% |
| Alcoholic Beverage Tax..... | 163,188,783 | 1.64% | 145,517,853 | 1.44% | 150,208,567 | 1.37% | 153,723,510 | 1.31% | 158,026,529 | 1.24% |
| Gift Tax..... | 8,591,847 | 0.09% | 11,036,783 | 0.11% | 12,560,941 | 0.11% | 20,640,224 | 0.18% | 19,334,909 | 0.15% |
| Intangibles Tax..... | 128,616,356 | 1.29% | 11,448,289 | 0.11% | - | - | 319,936 | 0.00% | 30,795 | 0.00% |
| Freight Car Lines Tax..... | 435,745 | 0.00% | 422,026 | 0.00% | 495,433 | 0.00% | 477,655 | 0.00% | 469,302 | 0.00% |
| Insurance Tax..... | 236,215,989 | 2.37% | 242,652,553 | 2.40% | 258,503,720 | 2.36% | 283,763,234 | 2.42% | 291,230,879 | 2.29% |
| Piped Natural Gas Tax..... | - | - | - | - | - | - | - | - | - | - |
| Real Estate Conveyance Tax..... | 16,390,997 | 0.16% | 17,762,813 | 0.18% | - | - | - | - | - | - |
| White Goods Disposal Tax..... | - | - | - | - | - | - | - | - | - | - |
| Scrap Tire Disposal Tax..... | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous Tax Receipts..... | 648,893 | 0.01% | 566,066 | 0.01% | 706,068 | 0.01% | 655,945 | 0.01% | 671,264 | 0.01% |
| Total Tax Revenue..... | 9,365,816,056 | 93.93% | 9,458,755,229 | 93.74% | 10,239,147,477 | 93.65% | 11,092,446,520 | 94.59% | 11,965,263,904 | 93.97% |
| Total Non-tax Revenue & Transfers | 604,922,660 | 6.07% | 631,470,156 | 6.26% | 694,713,075 | 6.35% | 634,682,010 | 5.41% | 768,456,722 | 6.03% |
| Total General Fund Revenue..... | 9,970,738,716 | 100.00% | 10,090,225,385 | 100.00% | 10,933,860,552 | 100.00% | 11,727,128,530 | 100.00% | 12,733,720,626 | 100.00% |

TABLE 2. -Continued

| Sources of revenue | Fiscal Year | | | | | | | | | |
|-----------------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|
| | 1999-2000 | | 2000-2001 | | 2001-2002 | | 2002-2003 | | 2003-2004 | |
| | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Inheritance Tax | 163,327,319 | 1.24% | 123,165,443 | 0.92% | 104,750,885 | 0.78% | 112,504,407 | 0.79% | 128,479,443 | 0.85% |
| Privilege License Tax..... | 43,828,822 | 0.33% | 2,953,654 | 0.02% | 26,579,102 | 0.20% | 44,721,244 | 0.31% | 41,615,694 | 0.28% |
| Tobacco Products Tax..... | 43,663,205 | 0.33% | 42,025,877 | 0.31% | 41,531,347 | 0.31% | 41,998,713 | 0.29% | 43,732,769 | 0.29% |
| Soft Drink Tax..... | 1,285,949 | 0.01% | 51,202 | 0.00% | 1,855 | 0.00% | - | - | - | - |
| Franchise Tax..... | 306,979,197 | 2.34% | 580,431,850 | 4.31% | 446,270,680 | 3.30% | 429,128,005 | 3.01% | 445,294,486 | 2.95% |
| Income Taxes: | | | | | | | | | | |
| Individual Income Tax..... | 7,080,106,177 | 53.90% | 7,391,342,524 | 54.95% | 7,134,629,832 | 52.81% | 7,088,526,873 | 49.76% | 7,509,898,086 | 49.82% |
| Corporate Income Tax..... | 903,241,974 | 6.88% | 460,315,086 | 3.42% | 409,322,540 | 3.03% | 840,499,824 | 5.90% | 776,964,847 | 5.15% |
| Total income taxes..... | 7,983,348,151 | 60.78% | 7,851,657,610 | 58.37% | 7,543,952,372 | 55.84% | 7,929,026,697 | 55.66% | 8,286,862,932 | 54.98% |
| Sales and Use Tax..... | 3,354,897,708 | 25.54% | 3,435,558,577 | 25.54% | 3,705,769,832 | 27.43% | 3,922,821,877 | 27.54% | 4,222,201,842 | 28.01% |
| Alcoholic Beverage Tax..... | 166,372,353 | 1.27% | 172,698,910 | 1.28% | 174,644,725 | 1.29% | 170,896,552 | 1.20% | 182,392,509 | 1.21% |
| Gift Tax..... | 25,085,473 | 0.19% | 20,254,465 | 0.15% | 13,390,362 | 0.10% | 19,304,091 | 0.14% | 16,630,438 | 0.11% |
| Intangibles Tax..... | 18,703 | 0.00% | 3,906 | 0.00% | - | - | - | - | - | - |
| Freight Car Lines Tax..... | 444,094 | 0.00% | 497,560 | 0.00% | 518,887 | 0.00% | 379,551 | 0.00% | 527,447 | 0.00% |
| Insurance Tax..... | 273,367,118 | 2.08% | 305,791,331 | 2.27% | 340,785,358 | 2.52% | 408,873,355 | 2.87% | 423,405,050 | 2.81% |
| Piped Natural Gas Tax..... | 27,715,136 | 0.21% | 37,212,997 | 0.28% | 40,949,924 | 0.30% | 36,853,402 | 0.26% | 38,994,881 | 0.26% |
| Real Estate Conveyance Tax..... | - | - | - | - | - | - | - | - | - | - |
| White Goods Disposal Tax..... | - | - | - | - | 1,841,220 | 0.01% | - | - | - | - |
| Scrap Tire Disposal Tax..... | - | - | - | - | 2,922,488 | 0.02% | - | - | - | - |
| Miscellaneous Tax Receipts..... | 645,279 | 0.00% | 756,029 | 0.01% | 751,977 | 0.01% | 722,893 | 0.01% | 589,383 | 0.00% |
| Total Tax Revenue..... | 12,390,978,509 | 94.34% | 12,573,059,410 | 93.47% | 12,444,661,014 | 92.11% | 13,117,230,784 | 92.08% | 13,830,726,874 | 91.76% |
| Total Non-tax Revenue & Transfers | 743,931,336 | 5.66% | 878,801,563 | 6.53% | 1,065,344,378 | 7.89% | 1,128,835,549 | 7.92% | 1,242,615,142 | 8.24% |
| Total General Fund Revenue..... | 13,134,909,845 | 100.00% | 13,451,860,973 | 100.00% | 13,510,005,392 | 100.00% | 14,246,066,333 | 100.00% | 15,073,342,016 | 100.00% |

Detail may not add to totals due to rounding.

Amounts shown are collections credited to the General Fund after deduction of local shares of franchise, telecommunications, beverage, and intangibles taxes; certain reimbursements to local governments; and transfers to special funds.

The intangibles tax was repealed effective for taxable years beginning on or after **January 1, 1995**.

Effective **July 1, 1996**, the statute pertaining to the real estate conveyance tax was rewritten to delete the crediting of proceeds to the General Fund, instead allocating 25% of the proceeds to the Natural Heritage Trust Fund and the remaining 75% to the Parks and Recreation Trust Fund.

The inheritance tax was repealed effective **January 1, 1999**, and applied to the estates of decedents dying on or after that date; the estate tax was retained.

Effective **July 1, 1999**, sales of piped natural gas became exempt from sales taxes and franchise tax and became subject to the piped natural gas excise tax.

Effective **July 1, 1999**, the soft drink tax was repealed.

For fiscal year 2001-02, certain portions of the white goods disposal tax and scrap tire disposal tax were required to be credited to the General Fund.

Refer to tables and charts of the various taxes for details pertaining to tax rates, tax structure, and other information affecting collections.

TABLE 3. STATE GENERAL FUND: NON-TAX REVENUES AND TRANSFERS BY SOURCE

| Sources of revenue | Fiscal Year | | | | | | | | | |
|------------------------------------------------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|
| | 1989-1990 | | 1990-1991 | | 1991-1992 | | 1992-1993 | | 1993-1994 | |
| | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Income from treasurer's investments..... | 118,572,985 | 27.77% | 78,623,399 | 15.26% | 57,242,867 | 15.12% | 75,732,291 | 18.48% | 118,235,112 | 20.19% |
| Judicial Department receipts..... | 59,257,333 | 13.88% | 63,079,625 | 12.24% | 71,299,801 | 18.83% | 76,267,296 | 18.61% | 80,614,209 | 13.77% |
| Sales tax refund - Highway Fund..... | - | - | - | - | 8,700,000 | 2.30% | 9,400,000 | 2.29% | 9,900,000 | 1.69% |
| Sales tax refund - Non-Highway Fund..... | - | - | - | - | 8,839,546 | 2.33% | 8,567,106 | 2.09% | 9,131,054 | 1.56% |
| Secretary of State..... | 7,224,262 | 1.69% | 7,284,823 | 1.41% | 8,343,090 | 2.20% | 9,739,682 | 2.38% | 11,211,427 | 1.91% |
| Cost of administering local government sales and use tax..... | 5,424,636 | 1.27% | 5,818,817 | 1.13% | 6,242,820 | 1.65% | 5,920,165 | 1.44% | 5,622,676 | 0.96% |
| Disproportionate share payments..... | - | - | - | - | - | - | - | - | 93,200,000 | 15.92% |
| Intrastate transfer of funds..... | - | - | - | - | - | - | 4,981,787 | 1.22% | 29,876,427 | 5.10% |
| Banking and investment fees..... | 2,388,757 | 0.56% | 2,820,922 | 0.55% | 2,960,298 | 0.78% | 3,234,401 | 0.79% | 3,512,605 | 0.60% |
| Insurance Department..... | 3,502,433 | 0.82% | 5,336,445 | 1.04% | 19,042,779 | 5.03% | 24,444,628 | 5.97% | 29,350,010 | 5.01% |
| Reversions of capital improvements funds..... | 43,306,944 | 10.14% | 35,176,053 | 6.83% | 67,890 | 0.02% | 97,606 | 0.02% | 150,254 | 0.03% |
| ABC Board application fees..... | 2,547,235 | 0.60% | 2,537,810 | 0.49% | 2,397,890 | 0.63% | 2,890,390 | 0.71% | 2,789,370 | 0.48% |
| Gasoline and oil inspection fees..... | 1,021,567 | 0.24% | 1,426,504 | 0.28% | 1,356,651 | 0.36% | 1,175,885 | 0.29% | 1,251,108 | 0.21% |
| Transfer of Use Tax from Highway Trust Fund..... | 164,693,276 | 38.57% | 231,080,699 | 44.84% | 170,000,000 | 44.90% | 170,000,000 | 41.49% | 170,000,000 | 29.03% |
| Administrative Office of the Courts: DWI service fees..... | 3,623,616 | 0.85% | 4,326,212 | 0.84% | 4,128,151 | 1.09% | 4,078,771 | 1.00% | 4,309,413 | 0.74% |
| Probation - supervision fees..... | 6,301,592 | 1.48% | 7,489,598 | 1.45% | 8,390,893 | 2.22% | 8,717,210 | 2.13% | 8,678,690 | 1.48% |
| Miscellaneous..... | 9,118,876 | 2.14% | 70,309,110 | 13.64% | 9,592,661 | 2.53% | 4,532,790 | 1.11% | 7,745,721 | 1.32% |
| Total General Fund Non-tax Revenue and Transfers. | 426,983,512 | 100.00% | 515,310,017 | 100.00% | 378,605,337 | 100.00% | 409,780,008 | 100.00% | 585,578,072 | 100.00% |

| Sources of revenue | Fiscal Year | | | | | | | | | |
|------------------------------------------------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|
| | 1994-1995 | | 1995-1996 | | 1996-1997 | | 1997-1998 | | 1998-1999 | |
| | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Income from treasurer's investments..... | 160,070,602 | 26.46% | 199,346,933 | 31.57% | 224,112,646 | 32.26% | 248,130,558 | 39.10% | 249,282,071 | 32.44% |
| Judicial Department receipts..... | 87,114,170 | 14.40% | 90,329,177 | 14.30% | 99,063,372 | 14.26% | 112,790,061 | 17.77% | 120,960,787 | 15.74% |
| Sales tax refund - Highway Fund..... | 10,500,000 | 1.74% | 11,130,000 | 1.76% | 11,853,450 | 1.71% | 12,600,000 | 1.99% | 13,400,000 | 1.74% |
| Sales tax refund - Non-Highway Fund..... | 11,091,410 | 1.83% | 8,459,963 | 1.34% | 13,321,040 | 1.92% | 10,841,574 | 1.71% | 10,921,878 | 1.42% |
| Secretary of State..... | 12,926,785 | 2.14% | 14,811,885 | 2.35% | 17,325,233 | 2.49% | 19,419,230 | 3.06% | 20,422,676 | 2.66% |
| Cost of administering local government sales and use tax..... | 6,668,989 | 1.10% | 8,661,312 | 1.37% | 9,178,351 | 1.32% | 10,059,505 | 1.58% | 10,292,859 | 1.34% |
| Disproportionate share payments..... | 94,000,000 | 15.54% | 76,013,459 | 12.04% | 100,843,546 | 14.52% | - | - | 85,000,000 | 11.06% |
| Intrastate transfer of funds..... | 2,914,575 | 0.48% | 3,072,905 | 0.49% | 3,395,012 | 0.49% | 3,713,703 | 0.59% | 2,639,727 | 0.34% |
| Banking and investment fees..... | 3,760,168 | 0.62% | 3,432,141 | 0.54% | 3,337,419 | 0.48% | 3,031,192 | 0.48% | 4,332,001 | 0.56% |
| Insurance Department..... | 15,357,774 | 2.54% | 19,544,636 | 3.10% | 18,708,950 | 2.69% | 20,312,786 | 3.20% | 40,197,960 | 5.23% |
| Reversions of capital improvements funds..... | 4,452,997 | 0.74% | 157,205 | 0.02% | 23,489 | 0.00% | 54,504 | 0.01% | 48,706 | 0.01% |
| ABC Board application fees..... | 2,757,160 | 0.46% | 2,999,710 | 0.48% | 2,775,655 | 0.40% | 2,796,455 | 0.44% | 3,100,025 | 0.40% |
| Gasoline and oil inspection fees..... | 1,234,397 | 0.20% | 1,194,295 | 0.19% | 1,287,729 | 0.19% | 1,206,785 | 0.19% | 960,850 | 0.13% |
| Transfer of Use Tax from Highway Trust Fund..... | 170,000,000 | 28.10% | 170,000,000 | 26.92% | 170,000,000 | 24.47% | 170,000,000 | 26.79% | 170,000,000 | 22.12% |
| Administrative Office of the Courts: DWI service fees..... | 4,837,980 | 0.80% | 4,868,421 | 0.77% | 5,378,688 | 0.77% | 5,405,247 | 0.85% | 5,320,422 | 0.69% |
| Probation - supervision fees..... | 9,802,277 | 1.62% | 10,031,732 | 1.59% | 10,859,251 | 1.56% | 10,938,723 | 1.72% | 10,668,097 | 1.39% |
| Miscellaneous..... | 7,433,379 | 1.23% | 7,416,382 | 1.17% | 3,249,243 | 0.47% | 3,381,686 | 0.53% | 20,908,663 | 2.72% |
| Total General Fund Non-tax Revenue and Transfers. | 604,922,660 | 100.00% | 631,470,156 | 100.00% | 694,713,075 | 100.00% | 634,682,010 | 100.00% | 768,456,722 | 100.00% |

TABLE 3. -Continued

| Sources of revenue | Fiscal Year | | | | | | | | | |
|----------------------------------------------------------|--------------------|------------------------|--------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|
| | 1999-2000 | | 2000-2001 | | 2001-2002 | | 2002-2003 | | 2003-2004 | |
| | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Income from treasurer's investments..... | 208,319,738 | 28.00% | 170,899,625 | 19.45% | 132,591,631 | 12.45% | 105,079,415 | 9.31% | 78,345,325 | 6.30% |
| Judicial Department receipts..... | 101,535,310 | 13.65% | 109,261,029 | 12.43% | 110,381,204 | 10.36% | 124,733,850 | 11.05% | 139,033,534 | 11.19% |
| Sales tax refund - Highway Fund..... | 13,600,000 | 1.83% | 13,600,000 | 1.55% | 14,560,000 | 1.37% | 15,360,000 | 1.36% | 16,379,000 | 1.32% |
| Sales tax refund - Non-Highway Fund..... | 14,179,227 | 1.91% | 12,471,836 | 1.42% | 11,055,005 | 1.04% | 11,013,787 | 0.98% | 14,456,215 | 1.16% |
| Secretary of State..... | 24,573,758 | 3.30% | 29,989,886 | 3.41% | 31,791,800 | 2.98% | 37,068,673 | 3.28% | 41,007,706 | 3.30% |
| Cost of administering local government | | | | | | | | | | |
| sales and use tax..... | 10,972,635 | 1.47% | 11,567,844 | 1.32% | 11,774,315 | 1.11% | 12,495,009 | 1.11% | 13,988,816 | 1.13% |
| Disproportionate share payments..... | 105,000,000 | 14.11% | 109,142,641 | 12.42% | 110,404,184 | 10.36% | 107,000,000 | 9.48% | 97,144,325 | 7.82% |
| Intrastate transfer of funds..... | 22,736,557 | 3.06% | 150,349,829 | 17.11% | 22,966,323 | 2.16% | 250,218,103 | 22.17% | 491,015,835 | 39.51% |
| Banking and investment fees..... | 4,029,051 | 0.54% | 10,913,619 | 1.24% | 4,336,050 | 0.41% | 4,484,763 | 0.40% | 4,758,163 | 0.38% |
| Insurance Department..... | 42,210,047 | 5.67% | 43,608,410 | 4.96% | 46,370,190 | 4.35% | 47,077,910 | 4.17% | 51,167,950 | 4.12% |
| Reversions of capital improvements funds..... | 16,454 | 0.00% | 21,223,666 | 2.42% | 4,359,377 | 0.41% | 178,832 | 0.02% | 12,544 | 0.00% |
| ABC Board application fees..... | 5,497,525 | 0.74% | 6,122,350 | 0.70% | 6,057,030 | 0.57% | 12,469,734 | 1.10% | 12,625,300 | 1.02% |
| Gasoline and oil inspection fees..... | 892,861 | 0.12% | 1,085,345 | 0.12% | 948,769 | 0.09% | 949,133 | 0.08% | 1,017,729 | 0.08% |
| Transfer of Use Tax from Highway | | | | | | | | | | |
| Trust Fund..... | 170,000,000 | 22.85% | 170,000,000 | 19.34% | 171,700,000 | 16.12% | 377,400,000 | 33.43% | 252,422,125 | 20.31% |
| Administrative Office of the Courts: | | | | | | | | | | |
| DWI service fees..... | 5,103,549 | 0.69% | 5,147,750 | 0.59% | 5,280,879 | 0.50% | 6,806,328 | 0.60% | 8,175,582 | 0.66% |
| Probation - supervision fees..... | 10,132,644 | 1.36% | 10,028,091 | 1.14% | 10,420,535 | 0.98% | 13,830,098 | 1.23% | 16,186,488 | 1.30% |
| Miscellaneous..... | 5,131,980 | 0.69% | 3,389,642 | 0.39% | 370,347,086 | 34.76% | 2,669,916 | 0.24% | 4,878,505 | 0.39% |
| Total General Fund Non-tax Revenue and Transfers. | 743,931,336 | 100.00% | 878,801,563 | 100.00% | 1,065,344,378 | 100.00% | 1,128,835,549 | 100.00% | 1,242,615,142 | 100.00% |

Detail may not add to totals due to rounding.

Non-tax revenue and transfers include earnings, fees, dividends, transfers, etc.

Miscellaneous category includes revenue for State Board of Elections, non-tax revenue for DHHS, Department of Labor-fees and penalties, real estate administrative costs, DWI restoration fees, Chemical Alcohol Testing, Administrative Office of the Courts-Parole Supervision fees, Butner Fire and Police District Tax, and miscellaneous non-tax revenue.

1990-91 includes (1) a one-time amount for Health Benefit Matching Reserve, \$47,000,000.

(2) a one-time amount for Transfer from Highway Fund, \$17,000,000.

2001-02 includes \$19,000,000 for railroad dividends and \$347,763,108 designated as shortfall funds due to the budgetary situation.

2002-03 Intrastate transfer of funds category includes \$93,338,258 per legislative directive and Section 401B federal funds amounting to \$136,859,298.

2003-04 Intrastate transfer of funds category includes \$108,796,845 from Disaster Relief Funds and \$136,859,298 from Federal Relief Package.

PART III. NORTH CAROLINA: STATE TAX COLLECTIONS BY STATUTORY ARTICLE OF TAX

TABLE 4. STATE GOVERNMENT TAX COLLECTIONS IN THE UNITED STATES BY TYPE OF TAX BY STATE
(Fiscal year ending June 30, 2003)

| State | State Tax Collections By Tax Type | | | | | | | | | | | | | | | | Personal Income, Population, and Taxes | | | |
|--------------------|-----------------------------------|--------------------|----------------------------------|--------------------|-----------------|--------------------|-----------------|--------------------|-----------------------|--------------------|-----------------|--------------------|-----------------|--------------------|-----------------|--------------------|----------------------------------------|----------------------------------------|----------------------------------------------------------------|------|
| | Property | | General Sales and Gross Receipts | | Selective Sales | | Licenses | | Taxes Based on Income | | | | Other | | Total | | Personal Income [2002] Amount [1,000s] | Population as of July 1, 2003 [1,000s] | Total state tax collections as a percentage of personal income | |
| | Amount [1,000s] | Per Capita [1,000] | Amount [1,000s] | Per Capita [1,000] | Amount [1,000s] | Per Capita [1,000] | Amount [1,000s] | Per Capita [1,000] | Individual | | Corporation | | Amount [1,000s] | Per Capita [1,000] | Amount [1,000s] | Per Capita [1,000] | | | % | Rank |
| | | | | | | | | | Amount [1,000s] | Per Capita [1,000] | Amount [1,000s] | Per Capita [1,000] | | | | | | | | |
| Alabama..... | 204,534 | 45.41 | 1,764,557 | 391.78 | 1,585,666 | 352.06 | 399,871 | 88.78 | 2,035,538 | 451.94 | 242,411 | 53.82 | 183,774 | 40.80 | 6,416,351 | 1,424.59 | 114,692,872 | 4,504 | 5.59% | 38 |
| Alaska..... | 48,741 | 75.22 | - | - | 152,132 | 234.77 | 70,107 | 108.19 | - | - | 207,075 | 319.56 | 642,078 | 990.86 | 1,120,133 | 1,728.60 | 20,879,747 | 648 | 5.36% | 45 |
| Arizona..... | 305,971 | 54.84 | 4,332,982 | 776.66 | 1,178,497 | 211.24 | 271,023 | 48.58 | 2,102,361 | 376.83 | 389,406 | 69.80 | 111,521 | 19.99 | 8,691,761 | 1,557.94 | 145,114,394 | 5,579 | 5.99% | 35 |
| Arkansas..... | 468,955 | 171.90 | 1,951,630 | 715.41 | 706,237 | 258.88 | 206,286 | 75.62 | 1,528,231 | 560.20 | 176,875 | 64.84 | 107,340 | 39.35 | 5,145,554 | 1,886.20 | 63,544,951 | 2,728 | 8.10% | 5 |
| California..... | 1,909,554 | 53.85 | 24,899,025 | 702.11 | 7,015,010 | 197.81 | 4,916,856 | 138.65 | 32,709,761 | 922.36 | 6,803,559 | 191.85 | 944,490 | 26.63 | 79,198,255 | 2,233.26 | 1,149,183,269 | 35,463 | 6.89% | 16 |
| Colorado..... | - | - | 1,833,200 | 403.08 | 960,701 | 211.24 | 315,096 | 69.28 | 3,235,796 | 711.48 | 199,853 | 43.94 | 91,544 | 20.13 | 6,636,190 | 1,459.14 | 153,961,846 | 4,548 | 4.31% | 50 |
| Connecticut..... | - | - | 3,065,486 | 879.12 | 1,725,384 | 494.80 | 387,546 | 111.14 | 3,639,362 | 1,043.69 | 344,684 | 98.85 | 346,183 | 99.28 | 9,508,645 | 2,726.88 | 147,082,014 | 3,487 | 6.46% | 26 |
| Delaware..... | - | - | - | - | 326,552 | 399.21 | 755,354 | 923.42 | 710,304 | 868.34 | - | - | 115,965 | 141.77 | 2,116,458 | 2,587.36 | 26,669,911 | 818 | 7.94% | 7 |
| Florida..... | 346,230 | 20.37 | 14,963,444 | 880.25 | 5,611,868 | 330.13 | 1,756,585 | 103.33 | - | - | 1,226,980 | 72.18 | 3,088,380 | 181.68 | 26,993,487 | 1,587.95 | 492,911,503 | 16,999 | 5.48% | 41 |
| Georgia..... | 58,953 | 6.79 | 4,770,869 | 549.89 | 1,256,542 | 144.83 | 452,513 | 52.16 | 6,271,374 | 722.84 | 484,139 | 55.80 | 117,242 | 13.51 | 13,411,632 | 1,545.83 | 244,999,712 | 8,676 | 5.47% | 42 |
| Hawaii..... | - | - | 1,792,698 | 1,435.31 | 556,897 | 445.87 | 124,430 | 99.62 | 1,037,854 | 830.95 | 30,603 | 24.50 | 27,342 | 21.89 | 3,569,824 | 2,858.15 | 36,482,311 | 1,249 | 9.79% | 1 |
| Idaho..... | - | - | 842,006 | 615.95 | 325,471 | 238.09 | 221,200 | 161.81 | 843,780 | 617.25 | 93,490 | 68.39 | 18,397 | 13.46 | 2,344,344 | 1,714.96 | 34,381,128 | 1,367 | 6.82% | 17 |
| Illinois..... | 56,729 | 4.48 | 6,558,746 | 518.52 | 4,826,429 | 381.57 | 1,845,165 | 145.87 | 7,340,982 | 580.36 | 1,293,188 | 102.24 | 290,454 | 22.96 | 22,211,693 | 1,756.00 | 409,140,348 | 12,649 | 5.43% | 43 |
| Indiana..... | 4,510 | 0.73 | 4,210,262 | 679.07 | 2,014,361 | 324.90 | 415,373 | 67.00 | 3,644,159 | 587.77 | 729,164 | 117.61 | 198,627 | 32.04 | 11,216,456 | 1,809.11 | 172,184,567 | 6,200 | 6.51% | 24 |
| Iowa..... | - | - | 1,589,917 | 540.42 | 779,069 | 264.81 | 537,574 | 182.72 | 1,791,129 | 608.81 | 140,031 | 47.60 | 84,735 | 28.80 | 4,922,455 | 1,673.17 | 81,745,234 | 2,942 | 6.02% | 34 |
| Kansas..... | 54,030 | 19.83 | 1,888,543 | 693.04 | 775,840 | 284.71 | 256,372 | 94.08 | 1,776,884 | 652.07 | 124,519 | 45.70 | 132,223 | 48.52 | 5,008,411 | 1,837.95 | 78,267,830 | 2,725 | 6.40% | 27 |
| Kentucky..... | 441,311 | 107.17 | 2,387,206 | 579.70 | 1,496,639 | 363.44 | 536,797 | 130.35 | 2,813,947 | 683.33 | 369,572 | 89.75 | 273,235 | 66.35 | 8,318,707 | 2,020.08 | 105,428,829 | 4,118 | 7.89% | 8 |
| Louisiana..... | 40,730 | 9.06 | 2,488,627 | 553.77 | 1,886,110 | 419.70 | 426,741 | 94.96 | 1,867,150 | 415.48 | 198,716 | 44.22 | 541,433 | 120.48 | 7,449,507 | 1,657.66 | 114,457,452 | 4,494 | 6.51% | 24 |
| Maine..... | 46,853 | 35.79 | 857,495 | 655.08 | 423,947 | 323.87 | 150,171 | 114.72 | 1,074,826 | 821.10 | 91,188 | 69.66 | 52,795 | 40.33 | 2,697,275 | 2,060.56 | 36,566,283 | 1,309 | 7.38% | 13 |
| Maryland..... | 288,889 | 52.41 | 2,720,162 | 493.50 | 2,144,312 | 389.03 | 440,705 | 79.95 | 4,681,860 | 849.39 | 379,020 | 68.76 | 325,376 | 59.03 | 10,980,324 | 1,992.08 | 198,925,918 | 5,512 | 5.52% | 39 |
| Massachusetts... | 72 | 0.01 | 3,708,069 | 577.58 | 1,702,851 | 265.24 | 597,079 | 93.00 | 8,026,149 | 1,250.18 | 1,184,610 | 184.52 | 389,197 | 60.62 | 15,608,027 | 2,431.16 | 249,918,793 | 6,420 | 6.25% | 28 |
| Michigan..... | 2,427,493 | 240.77 | 7,685,308 | 762.28 | 2,508,924 | 248.85 | 1,339,579 | 132.87 | 6,519,643 | 646.66 | 1,843,072 | 182.81 | 424,140 | 42.07 | 22,748,159 | 2,256.31 | 301,759,677 | 10,082 | 7.54% | 11 |
| Minnesota..... | 585,416 | 115.60 | 3,903,717 | 770.88 | 2,162,044 | 426.94 | 909,927 | 179.69 | 5,374,550 | 1,061.33 | 596,584 | 117.81 | 449,049 | 88.67 | 13,981,287 | 2,760.92 | 166,729,938 | 5,064 | 8.39% | 3 |
| Mississippi..... | 1,324 | 0.46 | 2,459,984 | 853.27 | 844,894 | 293.06 | 314,482 | 109.08 | 1,020,028 | 353.81 | 288,778 | 100.17 | 69,654 | 24.16 | 4,999,144 | 1,734.01 | 64,552,413 | 2,883 | 7.74% | 10 |
| Missouri..... | 21,489 | 3.76 | 2,819,814 | 493.06 | 1,406,582 | 245.95 | 562,934 | 98.43 | 3,519,844 | 615.46 | 205,729 | 35.97 | 91,004 | 15.91 | 8,627,396 | 1,508.55 | 163,118,591 | 5,719 | 5.29% | 46 |
| Montana..... | 186,503 | 203.16 | - | - | 385,840 | 420.31 | 207,449 | 225.98 | 535,830 | 583.69 | 44,137 | 48.08 | 127,260 | 138.63 | 1,487,019 | 1,619.85 | 22,362,981 | 918 | 6.65% | 21 |
| Nebraska..... | 2,183 | 1.26 | 1,426,914 | 821.48 | 459,812 | 264.72 | 199,584 | 114.90 | 1,122,893 | 646.46 | 111,597 | 64.25 | 24,717 | 14.23 | 3,347,700 | 1,927.29 | 49,500,161 | 1,737 | 6.76% | 20 |
| Nevada..... | 110,157 | 49.13 | 2,192,321 | 977.84 | 1,309,644 | 584.14 | 449,224 | 200.37 | - | - | - | - | 67,791 | 30.24 | 4,129,137 | 1,841.72 | 66,903,994 | 2,242 | 6.17% | 31 |
| New Hampshire..... | 504,881 | 391.68 | - | - | 632,757 | 490.89 | 192,420 | 149.28 | 55,118 | 42.76 | 396,162 | 307.34 | 177,873 | 137.99 | 1,959,211 | 1,519.95 | 44,062,730 | 1,289 | 4.45% | 49 |
| New Jersey..... | 3,135 | 0.36 | 5,936,057 | 686.88 | 3,085,383 | 357.02 | 1,169,923 | 135.38 | 6,735,282 | 779.37 | 2,397,043 | 277.37 | 609,443 | 70.52 | 19,936,266 | 2,306.90 | 334,330,728 | 8,642 | 5.96% | 36 |
| New Mexico..... | 44,848 | 23.87 | 1,368,200 | 728.15 | 505,220 | 268.88 | 152,092 | 80.94 | 923,113 | 491.28 | 101,546 | 54.04 | 512,137 | 272.56 | 3,607,156 | 1,919.72 | 44,945,537 | 1,879 | 8.03% | 6 |
| New York..... | - | - | 8,841,872 | 460.23 | 6,303,581 | 328.11 | 1,043,227 | 54.30 | 22,648,364 | 1,178.87 | 2,089,104 | 108.74 | 1,327,143 | 69.08 | 42,253,291 | 2,199.32 | 676,598,158 | 19,212 | 6.24% | 29 |
| North Carolina.. | - | - | 4,005,124 | 475.61 | 2,746,875 | 326.19 | 963,606 | 114.43 | 7,089,142 | 841.84 | 898,369 | 106.68 | 171,645 | 20.38 | 15,874,761 | 1,885.14 | 229,737,325 | 8,421 | 6.91% | 15 |
| North Dakota.... | 1,435 | 2.27 | 360,831 | 570.03 | 288,775 | 456.20 | 102,750 | 162.32 | 199,390 | 314.99 | 55,989 | 88.45 | 168,557 | 266.28 | 1,177,727 | 1,860.55 | 16,949,214 | 633 | 6.95% | 14 |
| Ohio..... | 38,735 | 3.39 | 6,761,515 | 591.14 | 3,329,634 | 291.10 | 1,701,782 | 148.78 | 7,916,410 | 692.11 | 794,645 | 69.47 | 108,876 | 9.52 | 20,651,597 | 1,805.53 | 333,529,148 | 11,438 | 6.19% | 30 |

TABLE 4. -Continued

| State | State Tax Collections By Tax Type | | | | | | | | | | | | | | | | Personal Income, Population, and Taxes | | | |
|--------------------|-----------------------------------|---------------------|----------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-----------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|-----------------------|------------------------------------------|----------------------------------------|----------------------------------------------------------------|-------|
| | Property | | General Sales and Gross Receipts | | Selective Sales | | Licenses | | Taxes Based on Income | | | | Other | | Total | | Personal Income [2002] Amount [\$1,000s] | Population as of July 1, 2003 [1,000s] | Total state tax collections as a percentage of personal income | |
| | Amount [\$1,000s] | Per Capita [\$1.00] | Amount [\$1,000s] | Per Capita [\$1.00] | Amount [\$1,000s] | Per Capita [\$1.00] | Amount [\$1,000s] | Per Capita [\$1.00] | Individual | | Corporation | | Amount [\$1,000s] | Per Capita [\$1.00] | Amount [\$1,000s] | Per Capita [\$1.00] | | | Rank | Rank |
| | | | | | | | | | Amount [\$1,000s] | Per Capita [\$1.00] | Amount [\$1,000s] | Per Capita [\$1.00] | | | | | | | | |
| Oklahoma..... | - | - | 1,480,137 | 422.17 | 758,680 | 216.39 | 785,044 | 223.91 | 2,113,947 | 602.95 | 104,448 | 29.79 | 663,628 | 189.28 | 5,905,884 | 1,684.51 | 90,546,805 | 3,506 | 6.52% | 23 |
| Oregon..... | 26,185 | 7.35 | - | - | 746,272 | 209.39 | 576,207 | 161.67 | 4,023,579 | 1,128.95 | 225,501 | 63.27 | 103,947 | 29.17 | 5,701,691 | 1,599.80 | 100,285,950 | 3,564 | 5.69% | 37 |
| Pennsylvania..... | 71,664 | 5.79 | 7,561,149 | 611.20 | 4,410,858 | 356.55 | 2,213,875 | 178.96 | 6,661,780 | 538.50 | 1,189,314 | 96.14 | 1,078,662 | 87.19 | 23,187,302 | 1,874.33 | 382,602,829 | 12,371 | 6.06% | 33 |
| Rhode Island..... | 1,681 | 1.56 | 764,217 | 710.24 | 469,660 | 436.49 | 93,032 | 86.46 | 824,870 | 766.61 | 67,118 | 62.38 | 36,076 | 33.53 | 2,256,654 | 2,097.26 | 33,180,561 | 1,076 | 6.80% | 19 |
| South Carolina.. | 6,139 | 1.48 | 2,555,851 | 616.02 | 875,158 | 210.93 | 325,511 | 78.46 | 2,334,066 | 562.56 | 173,886 | 41.91 | 82,504 | 19.89 | 6,353,115 | 1,531.24 | 104,636,030 | 4,149 | 6.07% | 32 |
| South Dakota.... | - | - | 539,396 | 705.09 | 271,780 | 355.27 | 127,683 | 166.91 | - | - | 43,976 | 57.48 | 30,120 | 39.37 | 1,012,955 | 1,324.12 | 20,429,854 | 765 | 4.96% | 47 |
| Tennessee..... | - | - | 5,414,674 | 926.38 | 1,446,075 | 247.40 | 953,999 | 163.22 | 115,593 | 19.78 | 612,943 | 104.87 | 268,328 | 45.91 | 8,811,612 | 1,507.55 | 160,316,607 | 5,845 | 5.50% | 40 |
| Texas..... | - | - | 14,347,144 | 649.10 | 9,013,791 | 407.81 | 3,980,083 | 180.07 | - | - | - | - | 1,757,566 | 79.52 | 29,098,584 | 1,316.50 | 623,914,083 | 22,103 | 4.66% | 48 |
| Utah..... | - | - | 1,485,977 | 631.79 | 528,507 | 224.71 | 148,835 | 63.28 | 1,572,512 | 668.59 | 148,218 | 63.02 | 70,766 | 30.09 | 3,954,815 | 1,681.47 | 58,089,444 | 2,352 | 6.81% | 18 |
| Vermont..... | 415,716 | 671.59 | 220,827 | 356.75 | 326,635 | 527.68 | 102,721 | 165.95 | 411,343 | 664.53 | 41,641 | 67.27 | 39,829 | 64.34 | 1,558,712 | 2,518.11 | 18,405,362 | 619 | 8.47% | 2 |
| Virginia..... | 20,037 | 2.72 | 2,692,151 | 365.53 | 2,070,831 | 281.17 | 588,665 | 79.93 | 6,775,746 | 919.99 | 328,444 | 44.60 | 493,303 | 66.98 | 12,969,177 | 1,760.92 | 239,766,682 | 7,365 | 5.41% | 44 |
| Washington..... | 1,499,544 | 244.58 | 8,007,337 | 1,306.04 | 2,096,067 | 341.88 | 671,917 | 109.59 | - | - | - | - | 685,355 | 111.79 | 12,960,220 | 2,113.88 | 198,371,257 | 6,131 | 6.53% | 22 |
| West Virginia.... | 3,526 | 1.95 | 978,022 | 540.05 | 975,291 | 538.54 | 186,386 | 102.92 | 1,055,523 | 582.84 | 182,364 | 100.70 | 212,881 | 117.55 | 3,593,993 | 1,984.54 | 43,038,348 | 1,811 | 8.35% | 4 |
| Wisconsin..... | 75,907 | 13.87 | 3,738,000 | 682.86 | 1,712,900 | 312.92 | 645,311 | 117.89 | 5,252,500 | 959.54 | 526,500 | 96.18 | 138,652 | 25.33 | 12,089,770 | 2,208.58 | 162,866,342 | 5,474 | 7.42% | 12 |
| Wyoming..... | 146,450 | 291.73 | 425,244 | 847.10 | 91,406 | 182.08 | 98,315 | 195.85 | - | - | - | - | 455,739 | 907.85 | 1,217,154 | 2,424.61 | 15,535,934 | 502 | 7.83% | 9 |
| Total 50 states... | 10,470,510 | 36.08 ^a | 184,596,707 | 636.03 ^a | 89,214,391 | 307.39 ^a | 35,889,407 | 123.66 ^a | 181,932,513 | 626.85 ^a | 28,384,474 | 97.80 ^a | 15,385,511 | 53.01 ^a | 549,016,978 | 1,891.66 ^a | 8,843,605,595 | 290,231 | 6.21% ^a | ----- |

Detail may not add to totals due to rounding.

Selective sales category includes collections of alcoholic beverages, amusements, insurance premiums, motor fuels, pari-mutuels, public utilities, tobacco products, and other selective sales taxes.

Licenses category includes collections of alcoholic beverages, amusements, corporation, hunting and fishing, motor vehicle, motor vehicle operators, public utility, occupation and businesses, and miscellaneous license taxes.

Other category includes collections of death and gift, documentary and stock transfer, severance, and other taxes.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2003*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2003*.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, March 25, 2005 release.

Per capita amounts based on midyear population estimates of the Bureau of the Census.

All dollar amounts are in current dollars (not adjusted for inflation).

^aWeighted average computations based on tax collection, personal income, and population totals for 50 states.

TABLE 5. ESTATE TAX AND INHERITANCE TAX COLLECTIONS

[G.S. 105 ARTICLE 1,1A.]

| Fiscal year | Estate tax/ Inheritance tax gross collections [\$] | Refunds [\$] | Net collections before transfers [\$] | Collection fees on overdue tax debts G.S.105-243.1 [\$] | Collections to General Fund [\$] | Year-over-year % change | | |
|--------------|----------------------------------------------------------------|-----------------|------------------------------------------------|------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------|
| | | | | | | Estate tax/ Inheritance tax gross collections | Estate tax/ Inheritance tax refunds | Estate tax/ Inheritance tax collections to General Fund |
| 1989-90..... | 74,218,174 | 1,346,903 | 72,871,272 | - | 72,871,272 | 8.14% | -8.89% | 8.51% |
| 1990-91..... | 78,104,047 | 1,313,213 | 76,790,835 | - | 76,790,835 | 5.24% | -2.50% | 5.38% |
| 1991-92..... | 89,713,210 | 2,036,953 | 87,676,256 | - | 87,676,256 | 14.86% | 55.11% | 14.18% |
| 1992-93..... | 91,376,888 | 1,758,823 | 89,618,065 | - | 89,618,065 | 1.85% | -13.65% | 2.21% |
| 1993-94..... | 108,670,014 | 2,136,786 | 106,533,229 | - | 106,533,229 | 18.93% | 21.49% | 18.87% |
| 1994-95..... | 112,540,810 | 2,675,363 | 109,865,447 | - | 109,865,447 | 3.56% | 25.21% | 3.13% |
| 1995-96..... | 116,769,980 | 3,857,690 | 112,912,290 | - | 112,912,290 | 3.76% | 44.19% | 2.77% |
| 1996-97..... | 134,895,053 | 2,826,727 | 132,068,325 | - | 132,068,325 | 15.52% | -26.72% | 16.97% |
| 1997-98..... | 141,418,546 | 3,293,884 | 138,124,663 | - | 138,124,663 | 4.84% | 16.53% | 4.59% |
| 1998-99..... | 173,469,645 | 3,534,424 | 169,935,220 | - | 169,935,220 | 22.66% | 7.30% | 23.03% |
| 1999-00..... | 167,729,782 | 4,402,463 | 163,327,319 | - | 163,327,319 | -3.31% | 24.56% | -3.89% |
| 2000-01..... | 126,552,430 | 3,386,988 | 123,165,443 | - | 123,165,443 | -24.55% | -23.07% | -24.59% |
| 2001-02..... | 107,906,309 | 3,125,754 | 104,780,555 | 29,670 | 104,750,885 | -14.73% | -7.71% | -14.95% |
| 2002-03..... | 116,016,859 | 3,431,610 | 112,585,249 | 80,843 | 112,504,407 | 7.52% | 9.79% | 7.40% |
| 2003-04..... | 131,682,261 | 3,129,731 | 128,552,530 | 73,087 | 128,479,443 | 13.50% | -8.80% | 14.20% |

Detail may not add to totals due to rounding.

The inheritance tax (G.S. 105-2 through 105-32) was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date.

The inheritance tax was assessed on property or interest over which the State had jurisdiction when the title passed by will, contract, entirety, or by descent and distribution

The property was taxed based on one of three graduated rate scales determined by the relationship of the beneficiary to the decedent. Certain tax credits applied to

property passing to lineal ancestors or descendants. [Property passing to a surviving spouse was exempt, along with other types of property.] When the combined total of

inheritance taxes was less than the credit allowed under the basic rates of the federal estate tax, a supplementary estate tax was imposed equal to the difference between the total

North Carolina inheritance tax and the maximum state death tax credit allowed by the Federal Estate Tax Act. When the inheritance tax was repealed, the estate tax was retained

The estate tax is equal to the state death tax credit for federal purposes before applying the percentage reduction to the federal credit. Under the new federal estate tax law

effective for estates of decedents dying on or after January 1, 2002, the exclusion amount from federal estate tax is increased and the state death tax credit is phased out over 3 years

beginning in 2002; the 2002 General Assembly conformed North Carolina exclusion amounts to the federal exclusion amounts, but amended G.S. 105-32.2(b), electing not to adopt the

phase-out provision. The amendment was scheduled to sunset effective for estates of decedents dying on or after January 1, 2004; a subsequent amendment by the 2003 General

Assembly delayed the sunset to July 1, 2005. The North Carolina estate tax liability is equal to the 2001 state death tax credit for estates of decedents dying before July 1, 2005.

If no further legislation is enacted, the North Carolina estate tax will effectively be repealed beginning with the estates of decedents dying on or after July 1, 2005.

1989-90 through 1998-99

Estate taxes are due to be filed nine months from the date of death, as were inheritance taxes. Since the repeal became effective for estates of decedents dying on or after January 1, 1999,

the effect of the law change was first reflected in 1999-00 collections. The 1999-00 collections also include revenue generated from estates subject to the inheritance tax statutes.

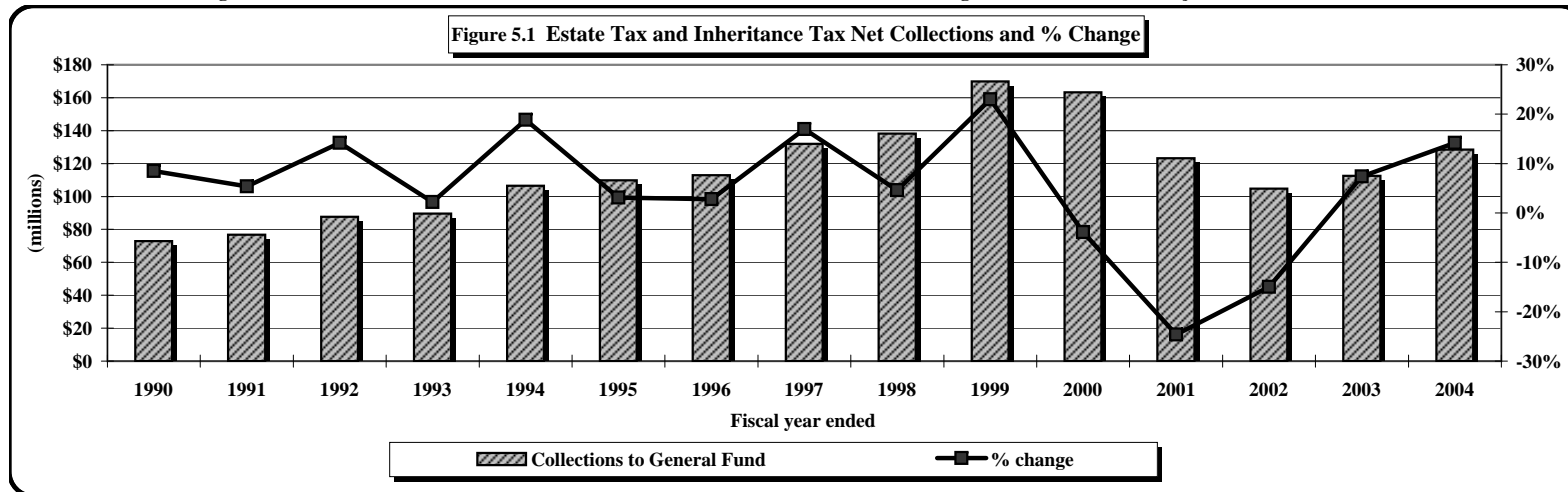


TABLE 6. PRIVILEGE TAX COLLECTIONS
[G.S. 105 ARTICLE 2.]

| Fiscal year | Privilege tax gross collections [\$] | Refunds [\$] | Privilege Tax Net Collections Before & After Transfers | | | | | | Year-over-year % change | | | |
|--------------|--------------------------------------|--------------|--------------------------------------------------------|----------------------------------------|----------------------------------------------|------------------------------------------|---------------------------------------------------------|----------------------------------|---------------------------------|-----------------------|----------------------------------|------------------------|
| | | | Net collections before transfers [\$] | (-) | (-) | (-) | (-) | (=) | Privilege tax gross collections | Privilege tax refunds | Net collections before transfers | Amount to General Fund |
| | | | | Solid Waste Management Trust Fund [\$] | Inter-governmental inter-fund transfers [\$] | N.C. Public Campaign Financing Fund [\$] | Collection fees on overdue tax debts G.S.105-243.1 [\$] | Collections to General Fund [\$] | | | | |
| 1989-90..... | 31,006,449 | 244,988 | 30,761,461 | - | - | - | - | 30,761,461 | 35.98% | -36.97% | 37.25% | 37.25% |
| 1990-91..... | 31,961,762 | 387,749 | 31,574,013 | - | - | - | - | 31,574,013 | 3.08% | 58.27% | 2.64% | 2.64% |
| 1991-92..... | 29,866,730 | 285,294 | 29,581,436 | 3778 | - | - | - | 29,577,658 | -6.55% | -26.42% | -6.31% | -6.32% |
| 1992-93..... | 27,150,481 | 348,885 | 26,801,596 | 2,519 | - | - | - | 26,799,077 | -9.09% | 22.29% | -9.40% | -9.39% |
| 1993-94..... | 38,200,827 | 245,608 | 37,955,219 | - | - | - | - | 37,955,219 | 40.70% | -29.60% | 41.62% | 41.63% |
| 1994-95..... | 65,623,680 | 961,084 | 64,662,596 | 1,378 | - | - | - | 64,661,218 | 71.79% | 291.31% | 70.37% | 70.36% |
| 1995-96..... | 42,412,584 | 401,842 | 42,010,741 | 1,491 | - | - | - | 42,009,251 | -35.37% | -58.19% | -35.03% | -35.03% |
| 1996-97..... | 45,783,982 | 2,427,579 | 43,356,404 | 2,929 | - | - | - | 43,353,475 | 7.95% | 504.11% | 3.20% | 3.20% |
| 1997-98..... | 37,158,457 | 509,164 | 36,649,294 | 1,181 | - | - | - | 36,648,113 | -18.84% | -79.03% | -15.47% | -15.47% |
| 1998-99..... | 33,258,718 | 5,670,116 | 27,588,602 | 343 | - | - | - | 27,588,260 | -10.49% | 1,013.61% | -24.72% | -24.72% |
| 1999-00..... | 44,518,241 | 689,068 | 43,829,173 | 350 | - | - | - | 43,828,822 | 33.85% | -87.85% | 58.87% | 58.87% |
| 2000-01..... | 44,764,410 | 60,010,756 | (15,246,346) | - | (18,200,000) | - | - | 2,953,654 | 0.55% | 8,608.97% | -134.79% | -93.26% |
| 2001-02..... | 45,416,598 | 624,801 | 44,791,797 | 52 | 18,200,000 | - | 12,643 | 26,579,102 | 1.46% | -98.96% | 393.79% | 799.87% |
| 2002-03..... | 44,908,220 | 167,145 | 44,741,075 | 486 | - | - | 19,346 | 44,721,244 | -1.12% | -73.25% | -0.11% | 68.26% |
| 2003-04..... | 42,032,598 | 346,785 | 41,685,813 | 49 | - | 49,746 | 20,324 | 41,615,694 | -6.40% | 107.48% | -6.83% | -6.94% |

Detail may not add to totals due to rounding.

| Rate | Base |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3% of gross receipts | Gross receipts of a person engaged in managing a dance or an athletic contest for which an admission fee in excess of \$.50 is charged. |
| " | Gross receipts of a person engaged in other forms of amusement or entertainment for which an admission fee is charged. |
| " | Gross receipts derived from performance, show, or exhibition, such as a circus or dog show. |
| 1% of gross receipts | Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged. |
| \$50 | Attorneys-at-law and other professionals. In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager) shall pay a \$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems. |
| \$12.50 | Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt. |
| .277% of face value | Loan agencies (\$250 per location) |
| \$250 annual tax | Banks |
| \$30 per \$1 million in assets | The number of tons by which a newsprint publisher's recycled content tonnage falls short of the tonnage of recycled postconsumer recovered paper needed to achieve the applicable minimum recycled content percentage. |
| \$15 per ton | |

1990-91

Effective July 1, 1990, the enactment of Chapter 584 (HB512) amended numerous provisions of the privilege license tax schedule for the purposes of tax simplification and increasing revenues: ten license tax sections were consolidated under G.S. 105-102.5 providing for an annual \$50 general business privilege license tax; fourteen tax sections were rewritten to provide for a flat rate license tax instead of being based on population; and ten license tax sections were rewritten to increase the tax rate to \$50.

1997-98

Effective July 1, 1997, the enactment of Chapter 14 (SB 6) repealed thirty-five privilege license sections, retaining the sections pertaining to amusements, attorneys-at-law and other professionals, installment paper dealers, loan agencies or brokers, banks, and publishers of newspaper publications. Licensing and regulatory provisions governing peddlers, itinerant merchants, and specialty market operators repealed under Chapter 105 were transferred to Article 32 of Chapter 66.

1998-99

Effective October 1, 1998, a new section, G.S. 105-38.1, imposed a 1% gross receipts tax on persons operating a motion picture show.

1999-00

Effective July 1, 1999, the \$100 license tax levied on loan agencies or brokers was repealed; concurrently, the quarterly tax rate was increased from .275% face value to .277%. The annual location license for banks was repealed and the taxation of a new bank in operation for less than a calendar year became based on a proration of average assets and number of days in operation rather on a \$100 flat fee. Pawn brokers and check cashers were made subject to a \$250 annual per location license, while the tax on loan agencies was reduced from a \$750 annual per location tax to a \$250 annual per location tax.

2003-04 G.S. 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution :

Attorneys are provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax is paid. The contribution is not considered part of the tax owed. [Effective on/after July 1, 2003 (applications for new licenses); effective on/after July 1, 2004 (issuance of license renewals)] (The N.C. Public Campaign Financing Fund was established to provide an alternative means of financing campaigns of candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)

Intergovernmental, inter-fund transfers:

In fiscal year 2000-01, funds were transferred from the individual income tax account to the privilege tax account to make payment of a court-ordered refund; in fiscal year 2001-02 a subsequent transfer of \$18.2 million from the privilege tax account reimbursed the individual income tax account. *Privilege tax gross collections* and *Net collections before transfers* columns do not reflect the transfer of funds so as not to alter the reporting of taxpayer remittance levels. The *Collections to General Fund* column reflects the actual handling of the transfers, reporting the \$18.2 million as a transfer receivable from the individual income tax account in 2000-01 and as an account payable transfer to the individual income tax account in 2001-02.

TABLE 7. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE
(Fiscal year ending June 30, 2003)

| State | Cigarette tax rate as of 1/01/2004 [\$1,000] | Total cigarette and other tobacco products net tax collections [\$1,000s] | Per capita all tobacco products tax collections [\$1.00] | Cigarette tax rate as of 6/30/2003 [\$1,000] | Cigarette tax net collections [\$1,000s] | Per capita cigarette tax collections [\$1.00] | Per capita cigarette tax collections per 1 cent of tax [\$1.00] | Average retail price per pack** [\$1.00] | State tax-paid cigarette sales | | Population July 1, 2003 (Bureau of Census) [1,000s] | % of total tobacco taxes from: | | Other products taxed* |
|----------------------|-------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------|---------------------------------------------|--------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------|------------------------------------|----------------------------------------|-----------------------------------------------------------|--------------------------------|------------------------------|-----------------------|
| | | | | | | | | | Total [in millions of packs] | Per capita [in numbers of packs] | | Ciga- rettes | Other tobacco products | |
| Alabama..... | 0.165 | 63,433 | 14.08 | 0.165 | 60,528 | 13.44 | .81 | 3.28 | 366.8 | 82.2 | 4,504 | 95.4% | 4.6% | CChSn |
| Alaska..... | 1.000 | 46,897 | 72.37 | 1.000 | 40,239 | 62.10 | .62 | 4.59 | 40.4 | 63.6 | 648 | 85.8% | 14.2% | CChSn |
| Arizona..... | 1.180 | 218,359 | 39.14 | 1.180 | 212,487 | 38.09 | .32 | 3.85 | 256.0 | 48.2 | 5,579 | 97.3% | 2.7% | CChSn |
| Arkansas..... | 0.590 | 99,561 | 36.50 | 0.590 | 83,521 | 30.62 | .52 | 3.52 | 246.6 | 91.6 | 2,728 | 83.9% | 16.1% | CChSn |
| California..... | 0.870 | 1,071,832 | 30.22 | 0.870 | 1,032,275 | 29.11 | .33 | 4.08 | 1,196.1 | 34.7 | 35,463 | 96.3% | 3.7% | CChSn |
| Colorado..... | 0.200 | 64,536 | 14.19 | 0.200 | 54,077 | 11.89 | .59 | 3.26 | 281.7 | 63.8 | 4,548 | 83.8% | 16.2% | CChSn |
| Connecticut..... | 1.510 | 253,200 | 72.61 | 1.510 | 248,641 | 71.31 | .47 | 4.32 | 204.4 | 59.7 | 3,487 | 98.2% | 1.8% | CChSn |
| Delaware..... | 0.550 | 35,921 | 43.91 | 0.240 | 34,816 | 42.56 | 1.77 | 3.23 | 146.7 | 184.2 | 818 | 96.9% | 3.1% | CChSn |
| Florida..... | 0.339 | 445,249 | 26.19 | 0.339 | 420,508 | 24.74 | .73 | 3.39 | 1,258.2 | 76.7 | 16,999 | 94.4% | 5.6% | SChSn |
| Georgia..... | 0.370 | 85,677 | 9.88 | 0.120 | 79,998 | 9.22 | .77 | 3.16 | 696.5 | 83.1 | 8,676 | 93.4% | 6.6% | C |
| Hawaii..... | 1.300 | 72,296 | 57.88 | 1.300 | 70,586 | 56.51 | .43 | 4.54 | 62.7 | 51.2 | 1,249 | 97.6% | 2.4% | CChSn |
| Idaho..... | 0.570 | 29,548 | 21.62 | 0.570 | 24,215 | 17.71 | .31 | 3.18 | 85.5 | 64.7 | 1,367 | 82.0% | 18.0% | CChSn |
| Illinois..... | 0.980 | 661,123 | 52.27 | 0.980 | 642,821 | 50.82 | .52 | 4.04 | 641.3 | 51.4 | 12,649 | 97.2% | 2.8% | CChSn |
| Indiana..... | 0.555 | 353,870 | 57.08 | 0.555 | 338,247 | 54.56 | .98 | 3.57 | 617.9 | 101.1 | 6,200 | 95.6% | 4.4% | CChSn |
| Iowa..... | 0.360 | 95,530 | 32.47 | 0.360 | 88,092 | 29.94 | .83 | 3.31 | 249.6 | 85.4 | 2,942 | 92.2% | 7.8% | CChSn |
| Kansas..... | 0.790 | 120,522 | 44.23 | 0.790 | 116,247 | 42.66 | .54 | 3.73 | 163.7 | 60.7 | 2,725 | 96.5% | 3.5% | CChSn |
| Kentucky..... | 0.030 | 19,649 | 4.77 | 0.030 | 19,649 | 4.77 | 1.59 | 2.98 | 714.5 | 175.8 | 4,118 | 100.0% | 0.0% | - |
| Louisiana..... | 0.360 | 125,475 | 27.92 | 0.360 | 109,964 | 24.47 | .68 | 3.33 | 370.3 | 82.9 | 4,494 | 87.6% | 12.4% | CS |
| Maine..... | 1.000 | 98,416 | 75.18 | 1.000 | 94,399 | 72.12 | .72 | 4.18 | 96.0 | 74.6 | 1,309 | 95.9% | 4.1% | CChSn |
| Maryland..... | 1.000 | 267,967 | 48.62 | 1.000 | 261,436 | 47.43 | .47 | 4.01 | 266.1 | 49.5 | 5,512 | 97.6% | 2.4% | CChSn |
| Massachusetts..... | 1.510 | 442,006 | 68.85 | 1.510 | 437,867 | 68.20 | .45 | 4.84 | 303.2 | 47.5 | 6,420 | 99.1% | 0.9% | ChSn |
| Michigan..... | 1.250 | 837,471 | 83.07 | 1.250 | 816,531 | 80.99 | .65 | 4.35 | 722.8 | 72.3 | 10,082 | 97.5% | 2.5% | CChSn |
| Minnesota..... | 0.480 | 186,117 | 36.75 | 0.480 | 168,011 | 33.18 | .69 | 3.52 | 356.5 | 71.7 | 5,064 | 90.3% | 9.7% | CChSn |
| Mississippi..... | 0.180 | 55,590 | 19.28 | 0.180 | 43,895 | 15.23 | .85 | 3.19 | 260.5 | 91.2 | 2,883 | 79.0% | 21.0% | CChSn |
| Missouri..... | 0.170 | 108,161 | 18.91 | 0.170 | 97,957 | 17.13 | 1.01 | 3.08 | 599.1 | 106.4 | 5,719 | 90.6% | 9.4% | CChSn |
| Montana..... | 0.700 | 18,844 | 20.53 | 0.700 | 16,571 | 18.05 | .26 | 3.22 | 64.9 | 71.7 | 918 | 87.9% | 12.1% | CChSn |
| Nebraska..... | 0.640 | 63,822 | 36.74 | 0.640 | 59,557 | 34.29 | .54 | 3.87 | 117.2 | 68.4 | 1,737 | 93.3% | 6.7% | CChSn |
| Nevada..... | 0.800 | 67,944 | 30.31 | 0.350 | 62,027 | 27.67 | .79 | 3.58 | 182.3 | 86.6 | 2,242 | 91.3% | 8.7% | CChSn |
| New Hampshire..... | 0.520 | 96,364 | 74.76 | 0.520 | 95,760 | 74.29 | 1.43 | 3.58 | 184.2 | 146.2 | 1,289 | 99.4% | 0.6% | ChSn |
| New Jersey..... | 2.050 | 601,001 | 69.54 | 1.500 | 591,262 | 68.42 | .46 | 4.63 | 408.1 | 48.1 | 8,642 | 98.4% | 1.6% | CChSn |
| New Mexico..... | 0.910 | 24,594 | 13.09 | 0.210 | 20,433 | 10.87 | .52 | 3.35 | 97.9 | 53.5 | 1,879 | 83.1% | 16.9% | CChSn |
| New York..... | 1.500 | 1,029,996 | 53.61 | 1.500 | 993,050 | 51.69 | .34 | 5.68 | 670.7 | 35.3 | 19,212 | 96.4% | 3.6% | CChSn |
| North Carolina..... | 0.050 | 42,333 | 5.03 | 0.050 | 38,763 | 4.60 | .92 | 3.07 | 799.7 | 97.7 | 8,421 | 91.6% | 8.4% | CChSn |
| North Dakota..... | 0.440 | 20,313 | 32.09 | 0.440 | 17,994 | 28.43 | .65 | 3.60 | 41.7 | 65.7 | 633 | 88.6% | 11.4% | CChSn |
| Ohio..... | 0.550 | 564,627 | 49.36 | 0.550 | 538,887 | 47.11 | .86 | 3.59 | 1,026.0 | 90.2 | 11,438 | 95.4% | 4.6% | CChSn |
| Oklahoma..... | 0.230 | 71,231 | 20.32 | 0.230 | 56,867 | 16.22 | .71 | 3.21 | 356.5 | 103.0 | 3,506 | 79.8% | 20.2% | CChSn |
| Oregon..... | 1.280 | 242,896 | 68.15 | 1.280 | 221,962 | 62.28 | .49 | 4.05 | 211.4 | 60.9 | 3,564 | 91.4% | 8.6% | CChSn |
| Pennsylvania..... | 1.000 | 827,797 | 66.91 | 1.000 | 827,797 | 66.91 | .67 | 3.98 | 917.7 | 74.7 | 12,371 | 100.0% | 0.0% | - |
| Rhode Island..... | 1.710 | 94,563 | 87.88 | 1.320 | 92,827 | 86.27 | .65 | 4.42 | 71.2 | 67.3 | 1,076 | 98.2% | 1.8% | CChSn |
| South Carolina..... | 0.070 | 28,738 | 6.93 | 0.070 | 24,939 | 6.01 | .86 | 3.11 | 388.6 | 95.7 | 4,149 | 86.8% | 13.2% | CChSn |
| South Dakota..... | 0.530 | 21,661 | 28.32 | 0.530 | 20,336 | 26.58 | .50 | 3.41 | 55.4 | 73.2 | 765 | 93.9% | 6.1% | CChSn |
| Tennessee..... | 0.200 | 113,555 | 19.43 | 0.200 | 105,168 | 17.99 | .90 | 3.27 | 535.2 | 93.2 | 5,845 | 92.6% | 7.4% | CChSn |
| Texas..... | 0.410 | 549,870 | 24.88 | 0.410 | 475,997 | 21.54 | .53 | 3.53 | 1,256.3 | 58.9 | 22,103 | 86.6% | 13.4% | CChSn |
| Utah..... | 0.695 | 54,878 | 23.33 | 0.695 | 49,261 | 20.94 | .30 | 3.81 | 82.8 | 36.5 | 2,352 | 89.8% | 10.2% | CChSn |
| Vermont..... | 1.190 | 45,641 | 73.73 | 0.930 | 43,393 | 70.10 | .75 | 3.90 | 47.7 | 77.9 | 619 | 95.1% | 4.9% | CChSn |
| Virginia..... | 0.025 | 15,319 | 2.08 | 0.025 | 15,319 | 2.08 | .83 | 3.08 | 686.3 | 95.5 | 7,365 | 100.0% | 0.0% | - |
| Washington..... | 1.425 | 360,895 | 58.86 | 1.425 | 336,306 | 54.85 | .38 | 4.77 | 240.3 | 40.1 | 6,131 | 93.2% | 6.8% | CChSn |
| West Virginia..... | 0.550 | 47,525 | 26.24 | 0.550 | 42,897 | 23.69 | .43 | 3.05 | 220.2 | 122.2 | 1,811 | 90.3% | 9.7% | CChSn |
| Wisconsin..... | 0.770 | 309,206 | 56.49 | 0.770 | 293,697 | 53.65 | .70 | 3.95 | 387.6 | 71.0 | 5,474 | 95.0% | 5.0% | CChSn |
| Wyoming..... | 0.600 | 8,565 | 17.06 | 0.120 | 6,440 | 12.83 | 1.07 | 3.14 | 57.1 | 115.5 | 502 | 75.2% | 24.8% | CChSn |
| Total 50 states..... | ----- | 11,180,584 | 38.52 ^a | ----- | 10,644,517 | 36.68 ^a | ----- | 3.72 | 19,310.1 | ----- | 290,231 | 95.2% | 4.8% | - |

Detail may not add to totals due to rounding.

*C=Cigars Ch=Chewing tobacco S=Smoking tobacco Sn=Snuff ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. **as of November 1, 2002 (all brands).

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2004-01-State Population Estimates: July 1, 2003, Population Division, released December 22, 2004.

Tobacco Institute. The Tax Burden on Tobacco, Historical Compilation, Volume 38, 2003. Federal Tax Administration.

TABLE 8. TOBACCO PRODUCTS TAX NET COLLECTIONS

[G.S. 105 ARTICLE 2A.]

| Fiscal year | Cigarette tax net collections [\$] | Other tobacco products tax net collections ^b [\$] | Collection fees on overdue tax debts [\$] | Net collections to General Fund [\$] | Year-over-year % change | | |
|--------------|------------------------------------|--------------------------------------------------------------|-------------------------------------------|--------------------------------------|-------------------------------|--------------------------------------------|------------------------|
| | | | | | Cigarette tax net collections | Other tobacco products tax net collections | Amount to General Fund |
| 1989-90..... | 15,315,186 | - | - | 15,315,186 | -2.4% | - | 92.6% |
| 1990-91..... | 15,190,478 | - | - | 15,190,478 | -0.8% | - | -0.8% |
| 1991-92..... | 39,566,666 ^a | 796,241 | - | 40,362,907 | 160.5% | - | 165.7% |
| 1992-93..... | 40,931,883 | 1,949,018 | - | 42,880,901 | 3.5% | 144.8% | 6.2% |
| 1993-94..... | 35,837,482 ^c | 2,087,574 | - | 37,925,056 | -12.4% | 7.1% | -11.6% |
| 1994-95..... | 42,409,849 | 2,225,901 | - | 44,635,750 | 18.3% | 6.6% | 17.7% |
| 1995-96..... | 44,231,102 | 2,466,634 | - | 46,697,736 | 4.3% | 10.8% | 4.6% |
| 1996-97..... | 44,011,104 | 2,666,245 | - | 46,677,349 | -0.5% | 8.1% | 0.0% |
| 1997-98..... | 44,278,780 | 2,898,438 | - | 47,177,218 | 0.6% | 8.7% | 1.1% |
| 1998-99..... | 41,816,556 | 3,035,986 | - | 44,852,542 | -5.6% | 4.7% | -4.9% |
| 1999-00..... | 40,459,942 | 3,203,263 | - | 43,663,205 | -3.2% | 5.5% | -2.7% |
| 2000-01..... | 38,506,012 | 3,519,866 | - | 42,025,877 | -4.8% | 9.9% | -3.7% |
| 2001-02..... | 38,329,738 | 3,201,609 | - | 41,531,347 | -0.5% | -9.0% | -1.2% |
| 2002-03..... | 38,430,687 | 3,569,204 | 1,178 | 41,998,713 | 0.3% | 11.5% | 1.1% |
| 2003-04..... | 39,810,915 | 3,923,858 | 2,004 | 43,732,769 | 3.6% | 9.9% | 4.1% |

^a Effective August 1, 1991, the cigarette excise tax rate increased from 1 mill per cigarette (2 cents per pack of 20 cigarettes) to 2.5 mills per cigarette (5 cents per pack of 20 cigarettes).

^b Effective January 1, 1992, tobacco products (other than cigarettes) became subject to a tax of 2% of the cost price of the product.

^c Effective January 1, 1994, cigarette excise tax law changed from a stamp method of payment based on packs purchased to a reporting method based on sales. Concurrent with the change in the payment method was a reduction in the amount of discount allowed to taxpayers.

Cigarette tax/other tobacco products tax discount:
 Effective for reporting periods beginning on or after August 1, 2004, G.S. 105-113.21 and G.S. 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly tobacco tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

Detail may not add to totals due to rounding.

Figure 8.1 Tobacco Products Tax Net Collections by Type

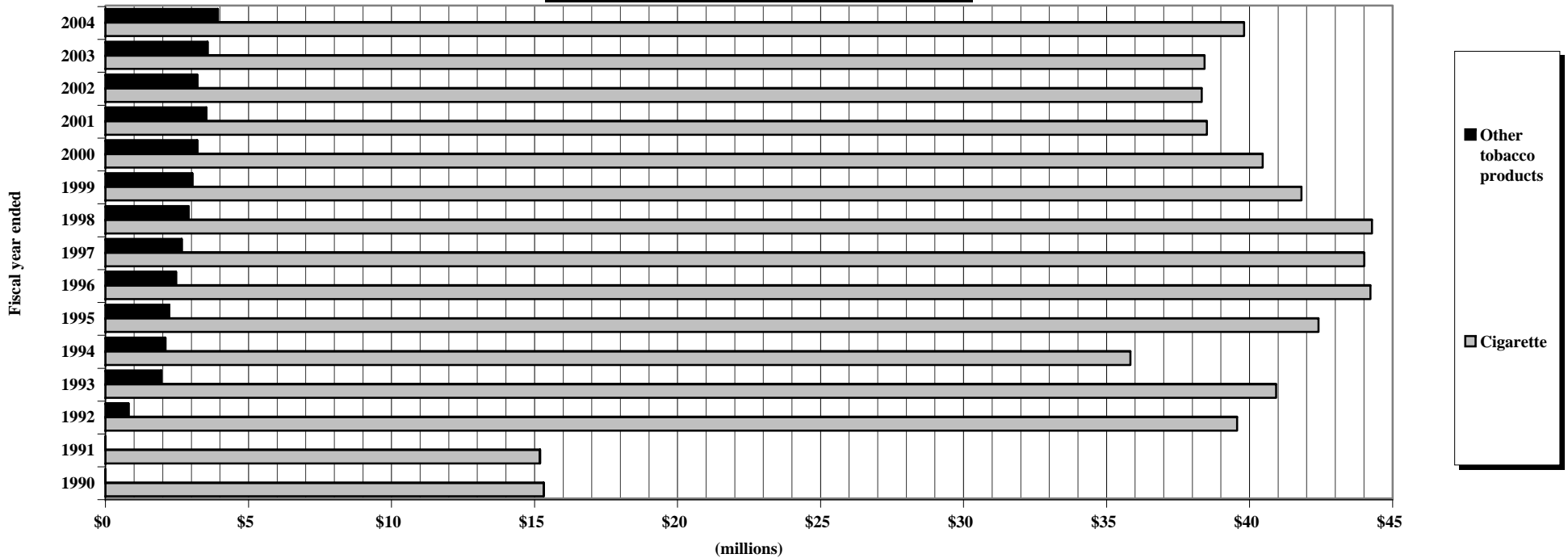


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

| Fiscal year ended | Per capita National | Per capita North Carolina | |
|-------------------|-----------------------------------|-----------------------------------|------------------------------|
| | cigarette sales (number of packs) | cigarette sales (number of packs) | rate of tax per pack (cents) |
| 1970 | 126.7 | 172.4 | 2 * |
| 1971 | 132.4 | 187.6 | 2 |
| 1972 | 131.6 | 214.1 | 2 |
| 1973 | 135.1 | 226.5 | 2 |
| 1974 | 141.7 | 227.3 | 2 |
| 1975 | 134.9 | 226.0 | 2 |
| 1976 | 145.3 | 230.2 | 2 |
| 1977 | 138.9 | 217.0 | 2 |
| 1978 | 140.9 | 205.5 | 2 |
| 1979 | 141.1 | 197.3 | 2 |
| 1980 | 139.9 | 187.8 | 2 |
| 1981 | 139.8 | 179.3 | 2 |
| 1982 | 137.9 | 179.0 | 2 |
| 1983 | 126.3 | 169.8 | 2 |
| 1984 | 121.6 | 160.6 | 2 |
| 1985 | 119.6 | 156.3 | 2 |
| 1986 | 117.5 | 154.4 | 2 |
| 1987 | 114.4 | 150.5 | 2 |
| 1988 | 110.0 | 146.0 | 2 |
| 1989 | 105.6 | 139.3 | 2 |
| 1990 | 100.8 | 133.7 | 2 |
| 1991 | 96.5 | 132.7 | 2 |
| 1992 | 94.8 | 128.9 | 5 ** |
| 1993 | 93.1 | 129.7 | 5 |
| 1994 | 90.6 | 112.7 | 5 |
| 1995 | 89.5 | 124.9 | 5 |
| 1996 | 87.7 | 129.7 | 5 |
| 1997 | 86.9 | 125.6 | 5 |
| 1998 | 85.8 | 126.0 | 5 |
| 1999 | 82.1 | 113.1 | 5 |
| 2000 | 77.4 | 109.0 | 5 |
| 2001 | 73.7 | 100.1 | 5 |
| 2002 | 71.7 | 98.5 | 5 |
| 2003 | 67.9 | 97.7 | 5 |

Source: Tobacco Institute. *The Tax Burden on Tobacco*, Historical Compilation, Volume 38, 2003.

*Tax imposed effective October 1, 1969. Amount based on nine months of collections projected to one year.

**Tax rate increase effective August 1, 1991.

Figure 9.1 Per Capita Tax-Paid Cigarette Sales (National and North Carolina)

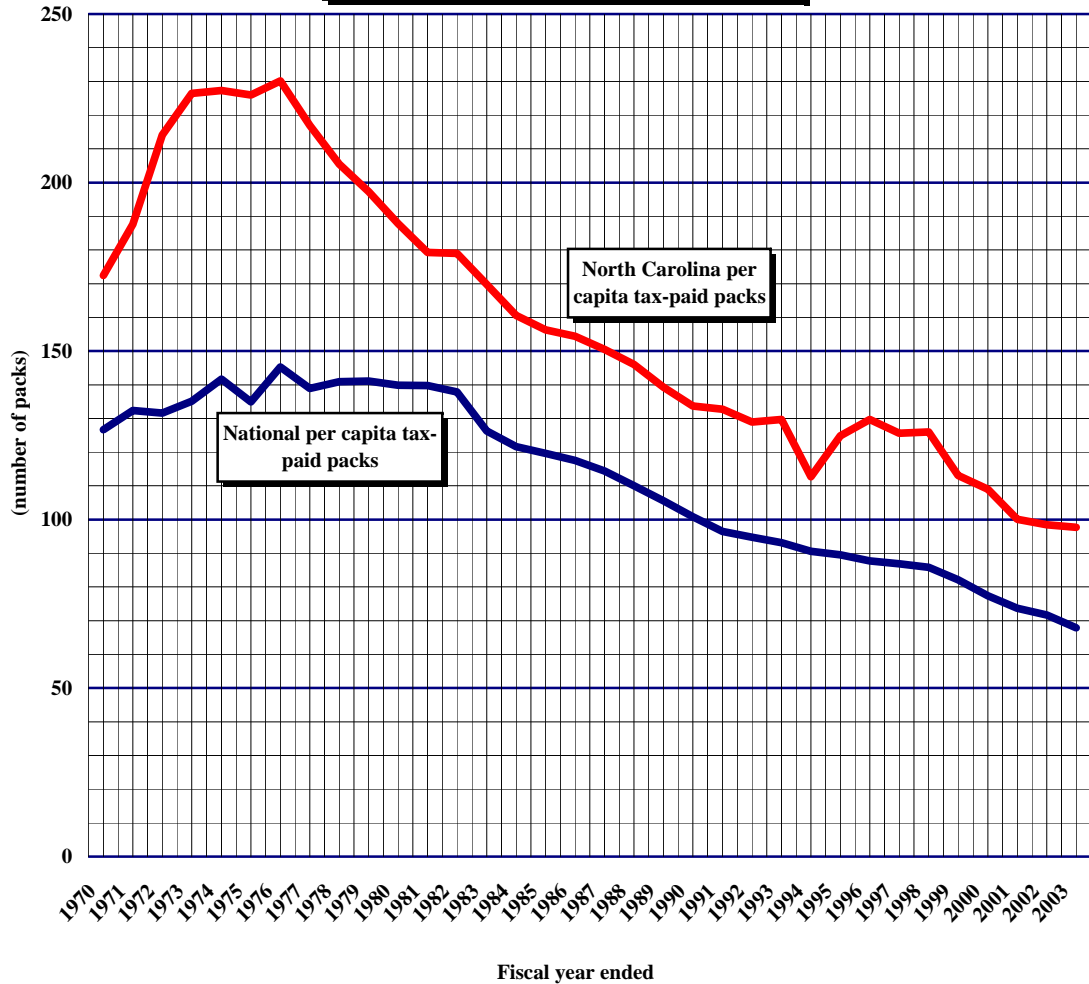


TABLE 10. SOFT DRINK TAX COLLECTIONS
[G.S. 105 ARTICLE 2B.]

| Fiscal year | Soft Drink tax gross collections [\$] | Refunds [\$] | Collections to General Fund [net collections] [\$] | % change from prior year net collections |
|--------------|------------------------------------------|-----------------|-------------------------------------------------------|------------------------------------------|
| 1988-89..... | 28,181,885 | 269,813 | 27,912,071 | 2.00% |
| 1989-90..... | 29,192,090 | 205,042 | 28,987,047 | 3.85% |
| 1990-91..... | 29,803,913 | 51,853 | 29,752,060 | 2.64% |
| 1991-92..... | 32,522,160 | 104,352 | 32,417,808 | 8.96% |
| 1992-93..... | 34,638,786 | 177,413 | 34,461,373 | 6.30% |
| 1993-94..... | 36,619,009 | 80,321 | 36,538,688 | 6.03% |
| 1994-95..... | 38,899,568 | 941,488 | 37,958,080 | 3.88% |
| 1995-96..... | 39,822,258 | 16,259 | 39,805,998 | 4.87% |
| 1996-97..... | 31,572,316 | 224,670 | 31,347,645 | -21.25% |
| 1997-98..... | 23,082,977 | 4,332 | 23,078,645 | -26.38% |
| 1998-99..... | 12,385,729 | 36,476 | 12,349,253 | -46.49% |
| 1999-00..... | 1,328,631 | 42,682 | 1,285,949 | -89.59% |
| 2000-01..... | 51,207 | 5 | 51,202 | -96.02% |
| 2001-02..... | 1,855 | - | 1,855 | -96.38% |
| 2002-03..... | - | - | - | -100.00% |

Detail may not add to totals due to rounding.

The soft drink tax (G.S. 105-113.41 through 105-113.67) was repealed effective July 1, 1999.

The soft drink excise tax was imposed on distributors, wholesale dealers, or retail dealers who first distributed sold, consumed, or otherwise handled bottled soft drink or base products in this State

Soft drink tax rates and bases:

| Effective date | Rate | Base | Effective date | Rate | Base |
|----------------|----------|------------------------|----------------|---------------------|-------------------------------------------|
| 9/1/69 | 1 cent | per bottled soft drink | 9/1/69 | \$1 per gallon | liquid base products (4/5 cent per ounce) |
| 7/1/96-6/30/97 | 3/4 cent | | 7/1/96-6/30/97 | 75 cents per gallon | |
| 7/1/97-6/30/98 | 1/2 cent | | 7/1/97-6/30/98 | 50 cents per gallon | |
| 7/1/98-6/30/99 | 1/4 cent | | 7/1/98-6/30/99 | 25 cents per gallon | |

[Rates for dry base products were the same as for bottled soft drinks except that the rates were per ounce for dry base product instead of per bottle for bottled products.]

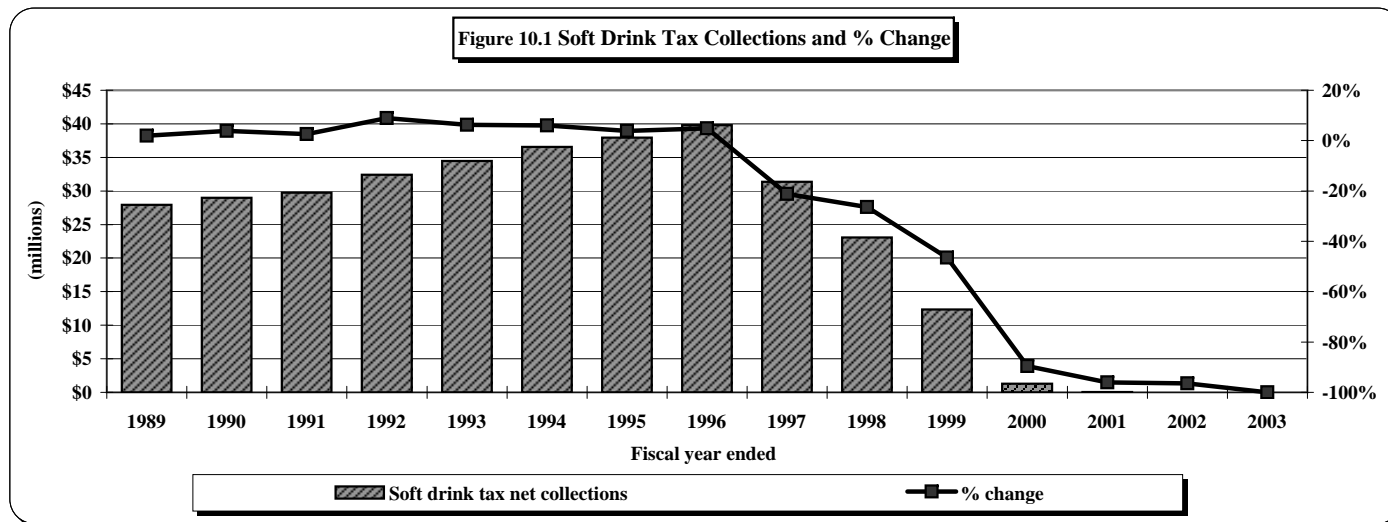


TABLE 11. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
 [Excise tax rates are as of January 1, 2004]

| State | Types of Alcoholic Beverages Taxes | | | | | | | | | Population as of 7/1/2003 (Bureau of Census) [1,000s] | Alcoholic beverages taxes net collections 2002-03 | | Personal income for calendar year 2002 | |
|-------------|------------------------------------|---------------------|-------------------------------------------------------------|------------------------------------|---------------------|-------------------------------------------------------------------------------------------------|------------------------------------|---------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------|----------------------------|----------------------------------------|----------------------------|
| | Beer Excise Tax | | | Wine Excise Tax | | | Liquor Excise Tax | | | | Amount [\$1,000s] | Per capita amount [\$1.00] | Amount [\$1,000s] | Per capita amount [\$1.00] |
| | State Excise tax rate [\$ per gal] | Sales taxes applied | Other applicable taxes | State Excise tax rate [\$ per gal] | Sales taxes applied | Other applicable taxes | State Excise tax rate [\$ per gal] | Sales taxes applied | Other applicable taxes | | | | | |
| Alabama | 0.530 | yes | \$0.52/gal local tax | 1.70 | yes | >14% sold through state store | government controlled | yes | ----- | 4,504 | 126,519 | 28.09 | 114,692,872 | 25,595 |
| Alaska | 1.070 | n.a. | \$0.35/gal small breweries | 2.50 | n.a. | ----- | 12.80 | n.a. | <21%-\$2.50/gal | 648 | 22,466 | 34.67 | 20,879,747 | 32,582 |
| Arizona | 0.160 | yes | ----- | 0.84 | yes | ----- | 3.00 | yes | ----- | 5,579 | 54,067 | 9.69 | 145,114,394 | 26,680 |
| Arkansas | 0.230 | yes | <3.2%-\$0.16/gal; \$0.008/gal and 3% off-10% on-premise tax | 0.75 | yes | <5%-\$0.25/gal; \$0.05/case; and 3% off- and 10% on-premise tax | 2.50 | yes | <5%-\$0.50/gal; <21%-\$1.00/gal; \$0.20/case and 3% off-14% on-premise retail taxes | 2,728 | 33,817 | 12.40 | 63,544,951 | 23,470 |
| California | 0.200 | yes | ----- | 0.20 | yes | sparkling wine-\$0.30/gal | 3.30 | yes | >50%-\$6.60/gal | 35,463 | 290,564 | 8.19 | 1,149,183,269 | 32,845 |
| Colorado | 0.080 | yes | ----- | 0.32 | yes | ----- | 2.28 | yes | ----- | 4,548 | 30,286 | 6.66 | 153,961,846 | 34,228 |
| Connecticut | 0.190 | yes | ----- | 0.60 | yes | >21% and sparkling wine-\$1.50/gal | 4.50 | yes | <7%-\$2.05/gal | 3,487 | 42,491 | 12.19 | 147,082,014 | 42,521 |
| Delaware | 0.160 | n.a. | ----- | 0.97 | n.a. | ----- | 3.75 | n.a. | <25%-\$2.50/gal | 818 | 12,239 | 14.96 | 26,669,911 | 33,085 |
| Florida | 0.480 | yes | \$0.0267/12 ounces on-premise retail tax | 2.25 | yes | >17.259%-\$3.00/gal, sparkling wine-\$3.50/gal \$0.0667/4 ounces on-premise retail tax | 6.50 | yes | <17.259%-\$2.25/gal >55.780%-\$9.53/gal \$0.0667/ounce on-premise retail tax | 16,999 | 607,748 | 35.75 | 492,911,503 | 29,549 |
| Georgia | 0.480 | yes | \$0.53/gal local tax | 1.51 | yes | >14%-\$2.54/gal; \$0.83/gal local tax | 3.79 | yes | \$0.83/gal local tax | 8,676 | 142,010 | 16.37 | 244,999,712 | 28,689 |
| Hawaii | 0.920 | yes | \$0.53/gal draft beer | 1.36 | yes | sparkling wine-\$2.09/gal; wine coolers-\$0.84/gal | 5.92 | yes | ----- | 1,249 | 41,185 | 32.97 | 36,482,311 | 29,552 |
| Idaho | 0.150 | yes | >4%-\$0.45/gal | 0.45 | yes | ----- | government controlled | yes | ----- | 1,367 | 6,326 | 4.63 | 34,381,128 | 25,597 |
| Illinois | 0.185 | yes | \$0.16/gal-Chicago \$0.06/gal-Cook Co. | 0.73 | yes | >20%-\$4.50/gal; >21%-\$2.68/gal \$0.30/gal-Chicago; \$0.16-\$0.30/gal-Cook Co. | 4.50 | yes | <20%-\$0.73/gal; \$0.50/gal-Chicago \$1.00-Cook Co. | 12,649 | 141,981 | 11.22 | 409,140,348 | 32,510 |
| Indiana | 0.115 | yes | ----- | 0.47 | yes | ----- | 2.68 | yes | <15%-\$0.47/gal | 6,200 | 37,679 | 6.08 | 172,184,567 | 27,960 |
| Iowa | 0.190 | yes | ----- | 1.75 | yes | <5%-\$0.19/gal | government controlled | yes | ----- | 2,942 | 12,659 | 4.30 | 81,745,234 | 27,854 |
| Kansas | 0.180 | ----- | >3.2%-{8% off-and 10% on-premise}; <3.2%-4.25% sales tax | 0.30 | no | >14%-\$0.75/gal; 8% off-and 10% on-premise | 2.50 | no | 8% off-and 10% on-premise retail tax | 2,725 | 83,982 | 30.82 | 78,267,830 | 28,850 |
| Kentucky | 0.080 | yes* | 9% wholesale tax | 0.50 | yes* | 9% wholesale tax | 1.92 | yes* | <6%-\$0.25/gal; \$0.05/case and 9% wholesale tax | 4,118 | 75,858 | 18.42 | 105,428,829 | 25,777 |
| Louisiana | 0.320 | yes | \$0.048/gal local tax | 0.11 | yes | 14% to 24%-\$0.23/gal; >24% and sparkling wine-\$1.59/gal; | 2.50 | yes | <6%-\$0.32/gal | 4,494 | 52,721 | 11.73 | 114,457,452 | 25,565 |
| Maine | 0.350 | yes | additional 5% on-premise tax | 0.60 | yes | >15.5%-sold through state stores, sparkling wine-\$1.25/gal; additional 5% on-premise sales tax | government controlled | yes | ----- | 1,309 | 44,243 | 33.80 | 36,566,283 | 28,177 |
| Maryland | 0.090 | yes | \$0.2333/gal-Garrett County | 0.40 | yes | ----- | 1.50 | yes | ----- | 5,512 | 25,651 | 4.65 | 198,925,918 | 36,557 |

TABLE 11. -Continued

| State | Types of Alcoholic Beverages Taxes | | | | | | | | | Population as of 7/1/2003 (Bureau of Census) [1,000s] | Alcoholic beverages taxes net collections 2002-03 | | Personal income for calendar year 2002 | |
|----------------|---------------------------------------------------|---------------------------|------------------------------------------|---------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|-------------------------------------------------|-------------------------------------|
| | Beer Excise Tax | | | Wine Excise Tax | | | Liquor Excise Tax | | | | Amount [\$1,000s] | Per capita amount [\$1.00] | Amount [\$1,000s] | Per capita amount [\$1.00] |
| | State Excise tax rate [\$ per gal] | Sales taxes applied | Other applicable taxes | State Excise tax rate [\$ per gal] | Sales taxes applied | Other applicable taxes | State Excise tax rate [\$ per gal] | Sales taxes applied | Other applicable taxes | | | | | |
| Massachusetts | 0.110 | yes* | 0.57% on private club sales | 0.55 | yes* | sparkling wine-\$0.70/gal | 4.05 | yes* | <15%-\$1.10/gal; >50% alcohol-\$4.05/proof gal; 0.57% on private club sales | 6,420 | 66,956 | 10.43 | 249,918,793 | 38,973 |
| Michigan | 0.200 | yes | ----- | 0.51 | yes | >16%-\$0.76/gal | government controlled | yes | ----- | 10,082 | 124,149 | 12.31 | 301,759,677 | 30,048 |
| Minnesota | 0.150 | ----- | <3.2%-\$0.077/gal; 9% sales tax | 0.30 | ----- | 14% to 21%-\$0.95/gal; <24% and sparkling wine-\$1.82/gal; >24%-\$3.52/gal; \$0.01/bottle (except miniatures) and 9% sales tax | 5.03 | ----- | \$0.01/bottle (except miniatures) and 9% sales tax | 5,064 | 62,832 | 12.41 | 166,729,938 | 33,180 |
| Mississippi | 0.430 | yes | ----- | 0.35 | yes | >14% and sparkling wine-sold through the state | government controlled | yes | ----- | 2,883 | 39,520 | 13.71 | 64,552,413 | 22,511 |
| Missouri | 0.060 | yes | ----- | 0.36 | yes | ----- | 2.00 | yes | ----- | 5,719 | 26,810 | 4.69 | 163,118,591 | 28,719 |
| Montana | 0.140 | n.a. | ----- | 1.06 | n.a. | >16%-sold through state stores | government controlled | n.a. | ----- | 918 | 19,300 | 21.02 | 22,362,981 | 24,557 |
| Nebraska | 0.310 | yes | ----- | 0.95 | yes | ----- | 3.75 | yes | ----- | 1,737 | 17,834 | 10.27 | 49,500,161 | 28,672 |
| Nevada | 0.160 | yes | ----- | 0.70 | yes | 14% to 22%-\$1.30/gal; >22%-\$3.60/gal | 3.60 | yes | <14%-\$0.70/gal; <21%-\$1.30/gal | 2,242 | 17,284 | 7.71 | 66,903,994 | 30,855 |
| New Hampshire | 0.300 | n.a. | ----- | government controlled | n.a. | ----- | government controlled | n.a. | ----- | 1,289 | 12,045 | 9.34 | 44,062,730 | 34,543 |
| New Jersey | 0.120 | yes | ----- | 0.70 | yes | ----- | 4.40 | yes | ----- | 8,642 | 83,075 | 9.61 | 334,330,728 | 38,979 |
| New Mexico | 0.410 | yes | ----- | 1.70 | yes | >14%-\$6.06/gal | 6.06 | yes | ----- | 1,879 | 36,600 | 19.48 | 44,945,537 | 24,228 |
| New York | 0.110 | yes | \$0.12/gal-New York City | 0.19 | yes | ----- | 6.44 | yes | <=24%-\$2.54/gal; \$1.00/gal- in New York City | 19,212 | 181,499 | 9.45 | 676,598,158 | 35,330 |
| North Carolina | 0.530 | yes | \$0.48/gal bulk beer | 0.79 | yes | >17%-\$0.91/gal | government controlled | yes* | ----- | 8,421 | 199,582 | 23.70 | 229,737,325 | 27,640 |
| North Dakota | 0.160 | ----- | 7% state sales tax; bulk beer-\$0.08/gal | 0.50 | ----- | >17%-\$0.60/gal; sparkling wine-\$1.00/gal; 7% state sales tax | 2.50 | ----- | 7% state sales tax | 633 | 5,662 | 8.94 | 16,949,214 | 26,742 |
| Ohio | 0.180 | yes | ----- | 0.32 | yes | >14%-\$1.00/gal; vermouth-\$1.10/gal; sparkling wine-\$1.50/gal | government controlled | yes | ----- | 11,438 | 87,258 | 7.63 | 333,529,148 | 29,230 |
| Oklahoma | 0.400 | yes | <3.2%-\$0.36/gal; 13.5% on-premise | 0.72 | yes | >14%-\$1.44/gal; sparkling wine-\$2.08/gal 13.5% on-premise | 5.56 | yes | 13.5% on-premise | 3,506 | 66,325 | 18.92 | 90,546,805 | 25,958 |
| Oregon | 0.080 | n.a. | ----- | 0.67 | n.a. | >14%-\$0.77/gal | government controlled | n.a. | ----- | 3,564 | 13,005 | 3.65 | 100,285,950 | 28,464 |
| Pennsylvania | 0.080 | yes | ----- | government controlled | yes | ----- | government controlled | yes | ----- | 12,371 | 219,908 | 17.78 | 382,602,829 | 31,034 |
| Rhode Island | 0.100 | yes | \$0.04/case wholesale tax | 0.60 | yes | sparkling wine-\$0.75/gal | 3.75 | yes | ----- | 1,076 | 10,452 | 9.71 | 33,180,561 | 31,042 |
| South Carolina | 0.770 | yes | ----- | 0.90 | yes | \$0.18/gal additional tax | 2.72 | yes | \$5.36/case, 9% surtax | 4,149 | 142,155 | 34.26 | 104,636,030 | 25,485 |

TABLE 11. -Continued

| State | Types of Alcoholic Beverages Taxes | | | | | | | | | Population as of 7/1/2003 (Bureau of Census) [1,000s] | Alcoholic beverages taxes net collections 2002-03 | | Personal income for calendar year 2002 | |
|----------------------|---------------------------------------------------|---------------------------|----------------------------------------------------------------------------|---------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------|--------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------|-------------------------------------------------|-------------------------------------|
| | Beer Excise Tax | | | Wine Excise Tax | | | Liquor Excise Tax | | | | Amount [\$1,000s] | Per capita amount [\$1.00] | Amount [\$1,000s] | Per capita amount [\$1.00] |
| | State Excise tax rate [\$ per gal] | Sales taxes applied | Other applicable taxes | State Excise tax rate [\$ per gal] | Sales taxes applied | Other applicable taxes | State Excise tax rate [\$ per gal] | Sales taxes applied | Other applicable taxes | | | | | |
| South Dakota | 0.270 | yes | ----- | 0.93 | yes | 14% to 20%-\$1.45/gal; >21%, sparkling wine- \$2.07/gal; 2% wholesale tax | 3.93 | yes | <14%-\$0.93/gal; 2% wholesale tax | 765 | 11,069 | 14.47 | 20,429,854 | 26,865 |
| Tennessee | 0.140 | yes | 17% wholesale tax | 1.21 | yes | \$0.15/case and 15% on-premise | 4.40 | yes | \$0.15/case and 15% on-premise; <7%-\$1.21/gal | 5,845 | 87,650 | 15.00 | 160,316,607 | 27,678 |
| Texas | 0.190 | yes | >4%-\$0.198/gal, 14% on-premise and \$0.05/drink on airline sales | 0.20 | yes | >14%-\$0.408/gal and sparkling wine-\$0.516/gal; 14% on-premise and \$0.05/ drink on airline sales | 2.40 | yes | 14% on-premise and \$0.05/drink on airline sales | 22,103 | 567,796 | 25.69 | 623,914,083 | 28,721 |
| Utah | 0.410 | yes | >3.2%-sold through state store | government controlled | yes | ----- | government controlled | yes | ----- | 2,352 | 28,156 | 11.97 | 58,089,444 | 25,041 |
| Vermont | 0.265 | no | 6% to 8% alcohol- \$0.55; 10% on- premise sales tax | 0.55 | yes | >16%-sold through state store, 10% on-premise sales tax | government controlled | no | 10% on-premise sales tax | 619 | 16,247 | 26.25 | 18,405,362 | 29,855 |
| Virginia | 0.260 | yes | ----- | 1.51 | yes | <4%-\$0.2565/gal and >14%-sold through state store | government controlled | yes | ----- | 7,365 | 139,455 | 18.93 | 239,766,682 | 32,964 |
| Washing- ton | 0.261 | yes | ----- | 0.87 | yes | >14%-\$1.72/gal | government controlled | yes* | ----- | 6,131 | 180,557 | 29.45 | 198,371,257 | 32,696 |
| West Virginia | 0.180 | yes | ----- | 1.00 | yes | 5% local tax | government controlled | yes | ----- | 1,811 | 8,652 | 4.78 | 43,038,348 | 23,841 |
| Wisconsin | 0.060 | yes | ----- | 0.25 | yes | >14%-\$0.45/gal | 3.25 | yes | ----- | 5,474 | 41,109 | 7.51 | 162,866,342 | 29,937 |
| Wyoming | 0.020 | yes | ----- | government controlled | yes | ----- | government controlled | yes | ----- | 502 | 1,283 | 2.56 | 15,535,934 | 31,122 |
| Total 50 states** | 0.188 | ----- | ----- | 0.64 | ----- | ----- | 3.75 | ----- | ----- | 290,231 | 4,398,717 | 15.16 | 8,843,605,595 | 30,466 |

Source: Federal Tax Administration

U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2003*, Population Division, released December 22, 2004.U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2003*Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, March 25, 2005 release.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

*Sales tax is applied to on-premise sales only.

**U.S. median rates. Computed per capita alcoholic beverages tax collection and per capita personal income amounts are based on totals for the 50 states.

Government controlled-The government directly controls the sales of distilled spirits in 18 states. Revenue in these states is generated from various taxes, fees, and net liquor profits.

TABLE 12. NET ALCOHOLIC BEVERAGE TAX COLLECTIONS BY TYPE
[G.S. 105 ARTICLE 2C.]

| Type of Tax | Fiscal Year | | | | | | | | | |
|----------------------------------------|---------------------------|----------------|---------------------------|----------------|---------------------------|----------------|---------------------------|----------------|---------------------------|----------------|
| | 1989-1990 | | 1990-1991 | | 1991-1992 | | 1992-1993 | | 1993-1994 | |
| | Collection amount [\$] | % of total | Collection amount [\$] | % of total | Collection amount [\$] | % of total | Collection amount [\$] | % of total | Collection amount [\$] | % of total |
| License tax:* | | | | | | | | | | |
| Beer | 348,253 | 0.23% | 337,878 | 0.22% | 1,369,492 | 0.87% | 1,613,603 | 1.01% | 1,667,639 | 1.03% |
| Wine | 448,822 | 0.30% | 447,339 | 0.29% | 1,270,889 | 0.80% | 1,471,315 | 0.92% | 1,526,014 | 0.95% |
| Other | 416 | 0.00% | 710 | 0.00% | 641 | 0.00% | 1,128 | 0.00% | 776 | 0.00% |
| Total license | 797,491 | 0.53% | 785,927 | 0.51% | 2,641,022 | 1.67% | 3,086,046 | 1.94% | 3,194,429 | 1.98% |
| Excise tax: | | | | | | | | | | |
| Beer excise | 68,147,670 | 45.00% | 69,244,265 | 45.02% | 69,632,297 | 44.03% | 70,817,204 | 44.48% | 73,692,743 | 45.71% |
| Fortified wine excise | 2,551,505 | 1.68% | 2,465,687 | 1.60% | 2,283,027 | 1.44% | 2,090,872 | 1.31% | 1,894,108 | 1.17% |
| Unfortified wine excise | 6,375,862 | 4.21% | 6,260,218 | 4.07% | 5,739,541 | 3.63% | 5,462,170 | 3.43% | 5,692,364 | 3.53% |
| Liquor excise | 70,557,016 | 46.59% | 72,072,171 | 46.85% | 72,735,145 | 45.99% | 72,134,448 | 45.30% | 70,971,766 | 44.02% |
| Liquor surcharge | 3,014,709 | 1.99% | 2,992,684 | 1.95% | 5,124,896 | 3.24% | 5,632,547 | 3.54% | 5,781,942 | 3.59% |
| Total excise | 150,646,762 | 99.47% | 153,035,025 | 99.49% | 155,514,906 | 98.33% | 156,137,241 | 98.06% | 158,032,923 | 98.02% |
| Total collections | 151,444,253 | 100.00% | 153,820,952 | 100.00% | 158,155,928 | 100.00% | 159,223,287 | 100.00% | 161,227,352 | 100.00% |
| Less: | | | | | | | | | | |
| Local distribution allocations | 5,683,612 | 3.75% | see note | - | see note | - | see note | - | see note | - |
| Intergovernmental transfers: | | | | | | | | | | |
| DOACS transfer + | 70,026 | 0.05% | 67,613 | 0.04% | 80,107 | 0.05% | 80,825 | 0.05% | 93,735 | 0.06% |
| Special reserve fund | - | - | - | - | - | - | - | - | - | - |
| Net collections to General Fund | 145,690,616 | 96.20% | 153,753,340 | 99.96% | 158,075,821 | 99.95% | 159,142,462 | 99.95% | 161,133,617 | 99.94% |

| Type of Tax | Fiscal Year | | | | | | | | | |
|----------------------------------------|---------------------------|----------------|---------------------------|----------------|---------------------------|----------------|---------------------------|----------------|---------------------------|----------------|
| | 1994-1995 | | 1995-1996 | | 1996-1997 | | 1997-1998 | | 1998-1999 | |
| | Collection amount [\$] | % of total | Collection amount [\$] | % of total | Collection amount [\$] | % of total | Collection amount [\$] | % of total | Collection amount [\$] | % of total |
| License tax:* | | | | | | | | | | |
| Beer | 1,620,817 | 0.99% | 1,640,748 | 0.98% | 1,616,633 | 0.93% | 1,664,527 | 0.94% | 402,450 | 0.22% |
| Wine | 1,478,013 | 0.91% | 1,523,813 | 0.91% | 1,504,391 | 0.87% | 1,553,568 | 0.88% | 415,437 | 0.23% |
| Other | 730 | 0.00% | 635 | 0.00% | 495 | 0.00% | 560 | 0.00% | 54 | 0.00% |
| Total license | 3,099,560 | 1.90% | 3,165,196 | 1.88% | 3,121,519 | 1.80% | 3,218,655 | 1.81% | 817,941 | 0.45% |
| Excise tax: | | | | | | | | | | |
| Beer excise | 74,760,038 | 45.79% | 76,139,438 | 45.30% | 77,939,400 | 44.92% | 79,153,608 | 44.60% | 82,384,631 | 45.12% |
| Fortified wine excise | 1,879,918 | 1.15% | 1,892,250 | 1.13% | 1,684,012 | 0.97% | 1,560,452 | 0.88% | 1,394,901 | 0.76% |
| Unfortified wine excise | 6,050,087 | 3.71% | 6,808,590 | 4.05% | 7,292,528 | 4.20% | 7,404,304 | 4.17% | 7,833,110 | 4.29% |
| Liquor excise | 71,351,719 | 43.70% | 73,706,584 | 43.85% | 76,862,992 | 44.30% | 79,026,733 | 44.53% | 82,324,244 | 45.09% |
| Liquor surcharge | 6,142,225 | 3.76% | 6,360,075 | 3.78% | 6,608,730 | 3.81% | 7,109,308 | 4.01% | 7,820,536 | 4.28% |
| Total excise | 160,183,987 | 98.10% | 164,906,937 | 98.12% | 170,387,662 | 98.20% | 174,254,405 | 98.19% | 181,757,423 | 99.55% |
| Total collections | 163,283,547 | 100.00% | 168,072,133 | 100.00% | 173,509,181 | 100.00% | 177,473,060 | 100.00% | 182,575,364 | 100.00% |
| Less: | | | | | | | | | | |
| Local distribution allocations | see note | - | 22,451,744 | 13.36% | 23,210,614 | 13.38% | 23,599,550 | 13.30% | 24,424,343 | 13.38% |
| Intergovernmental transfers: | | | | | | | | | | |
| DOACS transfer + | 94,763 | 0.06% | 102,536 | 0.06% | 90,000 | 0.05% | 150,000 | 0.08% | 124,492 | 0.07% |
| Special reserve fund | - | - | - | - | - | - | - | - | - | - |
| Net collections to General Fund | 163,188,783 | 99.94% | 145,517,853 | 86.58% | 150,208,567 | 86.57% | 153,723,510 | 86.62% | 158,026,529 | 86.55% |

TABLE 12. - Continued

| Type of Tax | Fiscal Year | | | | | | | | | |
|----------------------------------------|---------------------------|----------------|---------------------------|----------------|---------------------------|----------------|---------------------------|----------------|---------------------------|----------------|
| | 1999-2000 | | 2000-2001 | | 2001-2002 | | 2002-2003 | | 2003-2004 | |
| | Collection amount [\$] | % of total | Collection amount [\$] | % of total | Collection amount [\$] | % of total | Collection amount [\$] | % of total | Collection amount [\$] | % of total |
| License tax:* | | | | | | | | | | |
| Beer | 8,177 | 0.00% | 1,046 | 0.00% | 2,234 | 0.00% | 799 | 0.00% | - | - |
| Wine | 7,482 | 0.00% | 224 | 0.00% | 1,770 | 0.00% | 47 | 0.00% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total license | 15,659 | 0.01% | 1,270 | 0.00% | 4,004 | 0.00% | 846 | 0.00% | - | - |
| Excise tax: | | | | | | | | | | |
| Beer excise | 85,415,039 | 44.53% | 86,281,560 | 43.36% | 88,631,573 | 43.96% | 88,496,593 | 44.55% | 93,474,008 | 44.25% |
| Fortified wine excise | 1,448,805 | 0.76% | 1,371,315 | 0.69% | 1,248,267 | 0.62% | 1,250,035 | 0.63% | 1,257,801 | 0.60% |
| Unfortified wine excise | 8,504,894 | 4.43% | 8,653,912 | 4.35% | 9,341,280 | 4.63% | 10,254,364 | 5.16% | 11,241,818 | 5.32% |
| Liquor excise | 88,220,230 | 45.99% | 94,275,888 | 47.38% | 93,205,147 | 46.23% | 89,463,937 | 45.03% | 95,129,952 | 45.04% |
| Liquor surcharge | 8,213,887 | 4.28% | 8,382,531 | 4.21% | 9,202,685 | 4.56% | 9,189,704 | 4.63% | 10,114,003 | 4.79% |
| Total excise | 191,802,855 | 99.99% | 198,965,206 | 100.00% | 201,628,952 | 100.00% | 198,654,633 | 100.00% | 211,217,582 | 100.00% |
| Total collections | 191,818,514 | 100.00% | 198,966,476 | 100.00% | 201,632,956 | 100.00% | 198,655,479 | 100.00% | 211,217,582 | 100.00% |
| Less: | | | | | | | | | | |
| Local distribution allocations | 25,236,935 | 13.16% | 26,092,566 | 13.11% | - | - | 27,408,926 | 13.80% | 28,475,073 | 13.48% |
| Intergovernmental transfers: | | | | | | | | | | |
| DOACS transfer + | 209,226 | 0.11% | 175,000 | 0.09% | 298,180 | 0.15% | 350,000 | 0.18% | 350,000 | 0.17% |
| Special reserve fund | - | - | - | - | 26,690,051 | 13.24% | - | - | - | - |
| Net collections to General Fund | 166,372,353 | 86.73% | 172,698,910 | 86.80% | 174,644,725 | 86.62% | 170,896,552 | 86.03% | 182,392,509 | 86.35% |

Detail may not add to totals due to rounding.

Amounts shown for local distribution allocations represent amounts placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year.

The local distribution allocation amount for 2001-02, \$26,690,051, was not distributed to local governments, but was instead transferred to a special reserve fund created by the Governor pursuant to Executive Order dated February 1, 2002; the State retained this allocation to partially offset the budgetary shortfall situation.

+DOACS transfer (G.S.105-113.81A):

Net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State [not to exceed \$350,000 annually] are required to be credited to the Department of Agriculture and Consumer Services to be allocated to the North Carolina Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State; the amount of the allocation has been adjusted since the enactment of the transfer in 1987.

Enactment of House Bill #2377 (Chapter 813, 1989 Session Laws) temporarily abolished the requirement to maintain a reserve account for distributing the local government share of beverage tax collections. Beginning with fiscal year 1990-91, an appropriation was established; the \$5,683,612 amount shown for 1989-90 was the amount of money in the reserve account prior to October 1, 1989 which was distributed in November 1989 for the 1988-89 fiscal year. Effective July 1, 1995, the provision of funds for the allocation changed from an annual appropriation based on the preceding 12-month period ending September 30 to a distribution based on the preceding 12-month period ending March 31 of each year.

*State license taxes for alcoholic beverages were repealed effective May 1, 1999. Amounts shown after this date for license tax collections are delayed payments or refunds.

Collections exclude the following 20% collection fee amounts on overdue tax debts (G.S. 105-243.1): 2001-02: \$1,857; 2002-03: \$4,685; 2003-04: \$474.

Liquor surcharge: Pursuant to G.S. 18B-805, the local board shall pay to the Department of Revenue 1/2 of both the mixed beverages surcharges required by G.S. 18B-804(b)(8) and the guest room cabinet surcharge required by G.S. 18B-804(b)(9).

Pursuant to G.S. 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages.

Pursuant to G.S. 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a cabinet guest room permittee for resale in mixed beverages.

Effective February 1, 2002, the excise tax rate on liquor sold in ABC stores was reduced from 28% to 25% due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001.

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES AND WINE LICENSES
[G.S. 105 ARTICLE 2C.]

| Fiscal year | Wine Excise Tax | | | | | | | | Total wine excise tax collections | Wine license collections | State sales tax rate in effect for period | Transfer to Agriculture [effective 8/1/1987] |
|--------------|--------------------------------|-------------|---------------------|---------------------|----------------------------------|-------------|---------------------|---------------------|-----------------------------------|--------------------------|-------------------------------------------|----------------------------------------------|
| | Fortified wine excise tax | | | | Unfortified wine excise tax | | | | | | | |
| | Fortified wine tax collections | | | Tax rate: See below | Unfortified wine tax collections | | | Tax rate: See below | | | | |
| | Total net collections | State share | Local share reserve | | Total net collections | State share | Local share reserve | | | | | |
| [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] | | [\$] | [\$] | [%] | [\$] | |
| 1989-90..... | 2,551,505 | 2,421,632 | 129,873 | \$.24/L | 6,375,862 | 5,348,321 | 1,027,541 | \$.21/L | 8,927,367 | 448,822 | 3 | 70,026 |
| 1990-91..... | 2,465,687 | 2,465,687 | - | " | 6,260,218 | 6,260,218 | - | " | 8,725,905 | 447,339 | " | 67,613 |
| 1991-92..... | 2,283,027 | 2,283,027 | - | " | 5,739,541 | 5,739,541 | - | " | 8,022,568 | 1,270,889 | 4 | 80,107 |
| 1992-93..... | 2,090,872 | 2,090,872 | - | " | 5,462,170 | 5,462,170 | - | " | 7,553,042 | 1,471,315 | " | 80,825 |
| 1993-94..... | 1,894,108 | 1,894,108 | - | " | 5,692,364 | 5,692,364 | - | " | 7,586,472 | 1,526,014 | " | 93,735 |
| 1994-95..... | 1,879,918 | 1,879,918 | - | " | 6,050,087 | 6,050,087 | - | " | 7,930,005 | 1,478,013 | " | 94,763 |
| 1995-96..... | 1,892,250 | 1,478,212 | 414,038 | " | 6,808,590 | 2,784,792 | 4,023,798 | " | 8,700,840 | 1,523,813 | " | 102,536 |
| 1996-97..... | 1,684,012 | 1,298,266 | 385,746 | " | 7,292,528 | 2,840,617 | 4,451,911 | " | 8,976,539 | 1,504,391 | " | 90,000 |
| 1997-98..... | 1,560,452 | 1,206,827 | 353,625 | " | 7,404,304 | 2,931,698 | 4,472,606 | " | 8,964,756 | 1,553,568 | " | 150,000 |
| 1998-99..... | 1,394,901 | 1,089,125 | 305,777 | " | 7,833,110 | 3,153,989 | 4,679,122 | " | 9,228,011 | 415,437 | " | 124,492 |
| 1999-00..... | 1,448,805 | 1,142,002 | 306,803 | " | 8,504,894 | 3,492,577 | 5,012,317 | " | 9,953,699 | 7,482 | " | 209,226 |
| 2000-01..... | 1,371,315 | 1,048,072 | 323,243 | " | 8,653,912 | 3,352,529 | 5,301,382 | " | 10,025,226 | 224 | " | 175,000 |
| 2001-02..... | 1,248,267 | 969,375 | 278,892 | " | 9,341,280 | 3,867,305 | 5,473,975 | " | 10,589,546 | 1,770 | 4.5 | 298,180 |
| 2002-03..... | 1,250,035 | 975,251 | 274,784 | " | 10,254,364 | 4,244,010 | 6,010,354 | " | 11,504,399 | 47 | " | 350,000 |
| 2003-04..... | 1,257,801 | 979,784 | 278,018 | " | 11,241,818 | 4,718,315 | 6,523,503 | " | 12,499,620 | - | " | 350,000 |

Detail may not add to totals due to rounding. State license taxes were repealed effective May 1, 1999. Collections after this date are delayed payments.

Net collection amounts of fortified and unfortified wine excise taxes are after deduction of refunds and before deductions of local share reserves and transfers to Department of Agriculture and Consumer Services.

Legislative changes affecting local share allocation and method of funding payments:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

On June 21, 1990, the General Assembly enacted HB 2377 (Chapter 813, 1989 Session Laws) which provided for an *appropriation* of monies to fund the distribution of the local government share of beverage taxes, alleviating the necessity for the maintenance of a special reserve account, thereby channeling the "reserve" funds into the General Fund. The local share amounts shown for 1989-90 reflect monies that had already been placed in the share account at such time this legislation went into effect.

The 1993 General Assembly rewrote G.S. 105-113.82 converting the annual *appropriation* of a portion of the net excise taxes collected on the sale of wine during the preceding 12-month period ending September 30 of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective July 1, 1995.

Wine excise tax rate changes and conversion to metric system:

The 1979 General Assembly made changes to wine tax rates and to the percentages used to distribute the local government share of wine proceeds.

(1) Wine excise tax rates were converted to the metric system and were also increased; the rate applicable to fortified wine increased from \$.70 to \$.90 per gallon, or \$.24 per liter; the rate applicable to unfortified wine increased from \$.60 to \$.80 per gallon, or \$.21 per liter. Sales of unfortified or fortified wines manufactured in NC and composed principally of fruits or berries grown in NC was slightly decreased to 1 1/4 cents per liter. Legislation became effective October 1, 1979.

(2) Prior to October 1, 1979, 50% of total net unfortified wine tax proceeds were required to be shared with local governments; effective October 1, 1979, 62% of the unfortified wine tax proceeds and 22% of fortified wine tax proceeds were required to be shared with local governments.

Sales tax rate changes:

The sale price of fortified wine includes state and local sales taxes. (G.S. 18B-804)

Effective July 16, 1991, the state general sales tax rate increased from 3% to 4%; effective October 16, 2001, the rate increased from 4% to 4.5%. Local rate not shown.

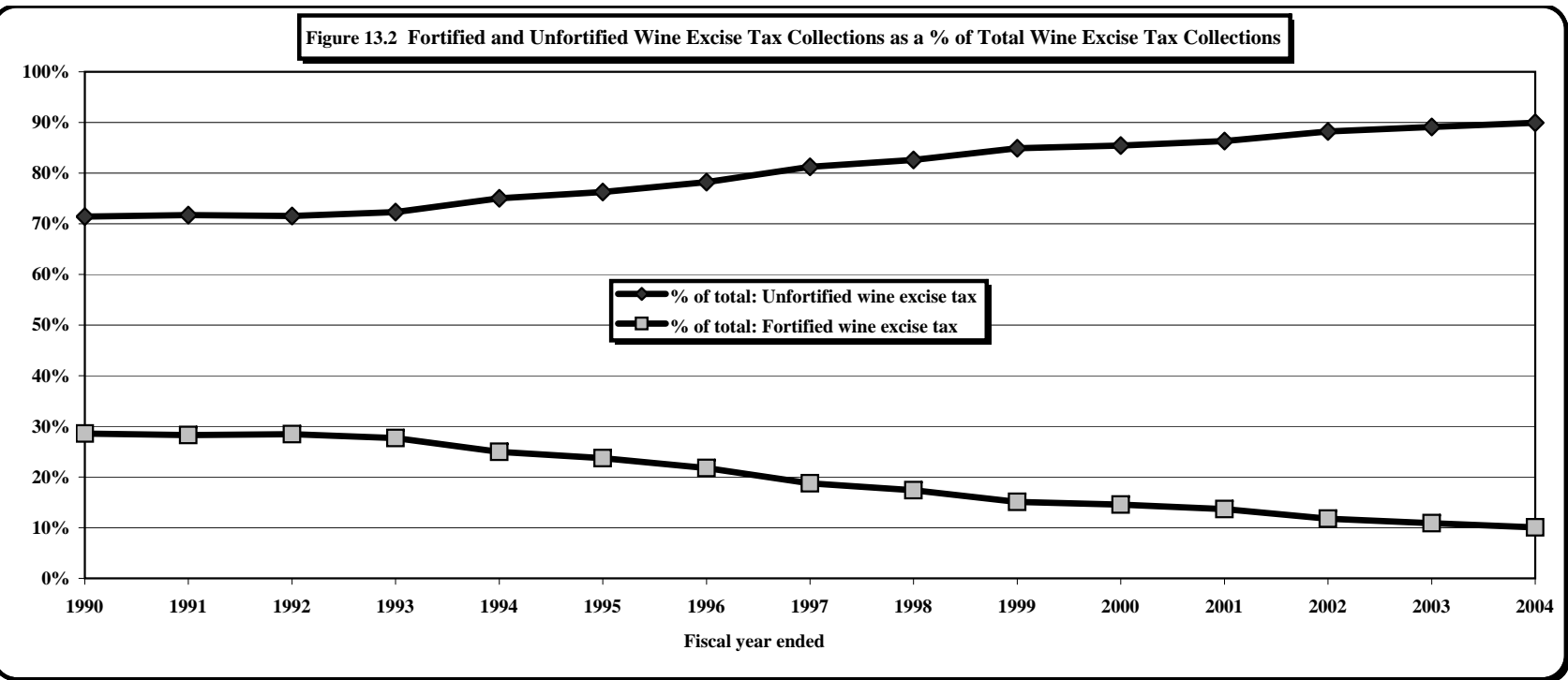
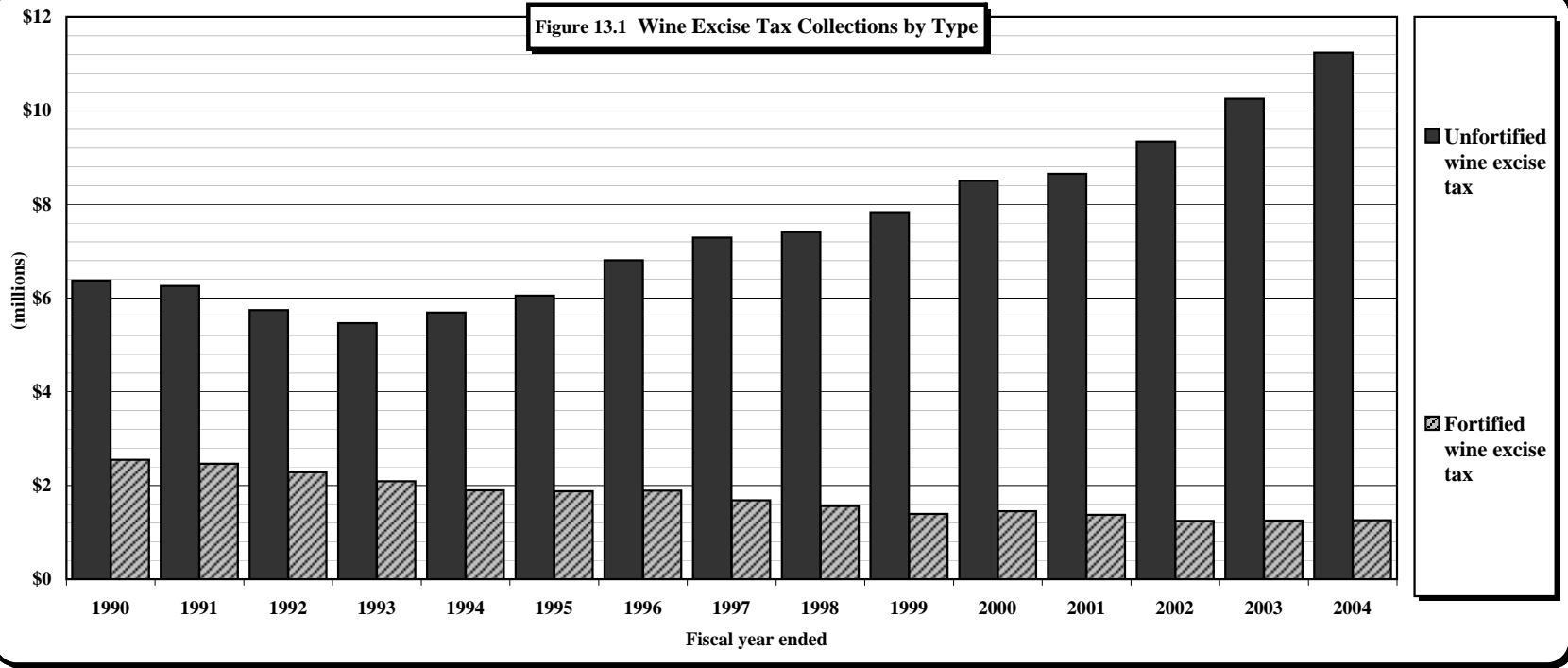
Fortified/unfortified wine definitions effective October 1, 2004:

Fortified wine is wine having an alcoholic content of more than 16% with a maximum content of 24%; under prior law, wine was considered to be fortified if any amount of brandy had been added.

Unfortified wine can have brandy added to it as long as the final product does not have alcoholic content of more than 16%; under prior law, unfortified wine could not have any brandy added.

Alcoholic beverage discount:

Effective for reporting periods beginning on or after August 1, 2004, G.S. 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]



**TABLE 14. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES
AND LIQUOR SURCHARGE TAX
[G.S. 105 ARTICLE 2C.; G.S. 18B]**

| Fiscal year | Beer Excise Tax Rate: \$.53177 per gallon | | | Beer license collections [\$] | Spirituos liquor excise tax collections [\$] | Spirituos liquor excise rate % | Other license collections [\$] | Liquor surcharge tax collections [\$] |
|--------------|-----------------------------------------------|------------------------|-----------------------------------|----------------------------------------|-------------------------------------------------------------|--------------------------------------------|-----------------------------------------|---------------------------------------------------|
| | Total net collections [\$] | State share [\$] | Local share reserve [\$] | | | | | |
| 1989-90..... | 68,147,670 | 63,621,473 | 4,526,197 | 348,253 | 70,557,016 | 28% | 416 | 3,014,709 |
| 1990-91..... | 69,244,265 | 69,244,265 | - | 337,878 | 72,072,171 | " | 710 | 2,992,684 |
| 1991-92..... | 69,632,297 | 69,632,297 | - | 1,369,492 | 72,735,145 | " | 641 | 5,124,896 |
| 1992-93..... | 70,817,204 | 70,817,204 | - | 1,613,603 | 72,134,448 | " | 1,128 | 5,632,547 |
| 1993-94..... | 73,692,743 | 73,692,743 | - | 1,667,639 | 70,971,766 | " | 776 | 5,781,942 |
| 1994-95..... | 74,760,038 | 74,760,038 | - | 1,620,817 | 71,351,719 | " | 730 | 6,142,225 |
| 1995-96..... | 76,139,438 | 58,125,530 | 18,013,908 | 1,640,748 | 73,706,584 | " | 635 | 6,360,075 |
| 1996-97..... | 77,939,400 | 59,566,443 | 18,372,957 | 1,616,633 | 76,862,992 | " | 495 | 6,608,730 |
| 1997-98..... | 79,153,608 | 60,380,290 | 18,773,318 | 1,664,527 | 79,026,733 | " | 560 | 7,109,308 |
| 1998-99..... | 82,384,631 | 62,945,186 | 19,439,445 | 402,450 | 82,324,244 | " | 54 | 7,820,536 |
| 1999-00..... | 85,415,039 | 65,497,224 | 19,917,815 | 8,177 | 88,220,230 | " | - | 8,213,887 |
| 2000-01..... | 86,281,560 | 65,813,619 | 20,467,941 | 1,046 | 94,275,888 | " | - | 8,382,531 |
| 2001-02..... | 88,631,573 | 67,694,389 | 20,937,184 | 2,234 | 93,205,147 | 25% | - | 9,202,685 |
| 2002-03..... | 88,496,593 | 67,372,805 | 21,123,787 | 799 | 89,463,937 | " | - | 9,189,704 |
| 2003-04..... | 93,474,008 | 71,800,456 | 21,673,552 | - | 95,129,952 | " | - | 10,114,003 |

Detail may not add to totals due to rounding. Net collection amounts of beer excise tax are after deduction of refunds and before deductions of local share reserves.

Legislative changes affecting local share allocation and method of funding payments: Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year. On June 21, 1990, the General Assembly enacted HB 2377 (Chapter 813, 1989 Session Laws) which provided for an *appropriation* of monies to fund the distribution of the local government share of beverage taxes, alleviating the necessity for the maintenance of a special reserve account, thereby channeling the "reserve" funds into the General Fund. The local share amount shown for 1989-90 reflects monies that had already been placed in the share account at such time this legislation went into effect.

The 1993 General Assembly rewrote G.S. 105-113.82 converting the annual *appropriation* of a portion of the net excise taxes collected on the sale of beer during the preceding 12-month period ending September 30 of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective **July 1, 1995**.

State license taxes were repealed effective **May 1, 1999**. Collections after this date are delayed payments.

Alcoholic beverage discount: Effective for reporting periods beginning on or after **August 1, 2004**, G.S. 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after **August 1, 2003**.]

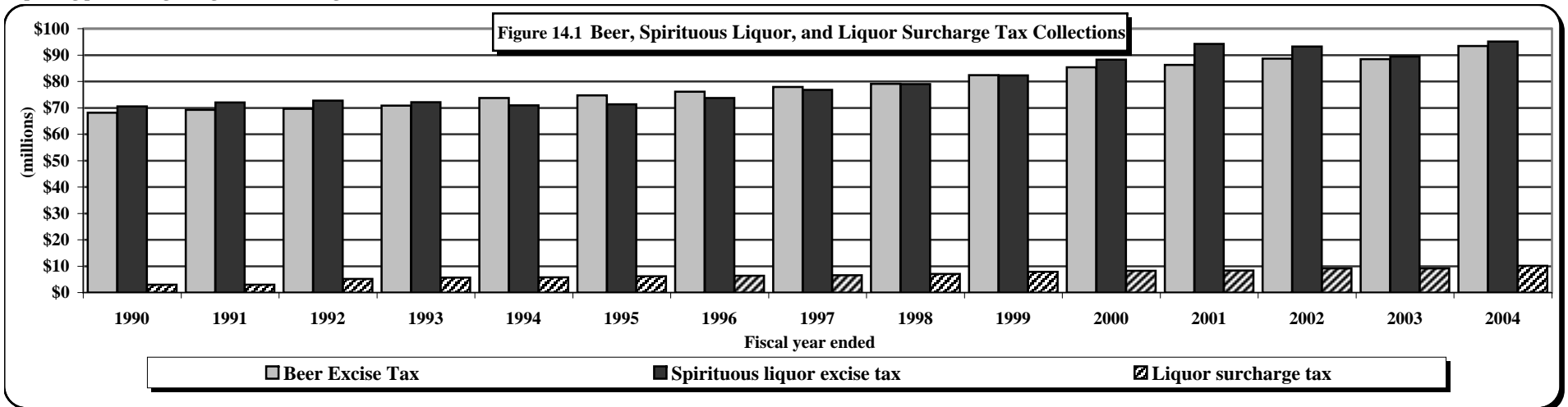


TABLE 15. SPIRITUOUS LIQUOR REVENUES - NORTH CAROLINA ABC BOARDS FOR FISCAL YEAR 2003-2004

[G.S. 18B.]

| ABC Boards: Counties and Municipalities | Date opened | Income | | | | | | | Taxes | | | | | |
|-----------------------------------------------|----------------|--------------------------------------|------------------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|-------------------------|--------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------|------------------------------------|------------------------|
| | | Liquor Sales (Regular) [\$] | Mixed Beverage Sales [\$] | Wine Sales [\$] | Gross Retail Sales [\$] | Interest Income [\$] | Other Income [\$] | Total Income [\$] | State Excise Tax [\$] | Mixed Beverage Tax DOR [\$] | Mixed Beverage Tax DHR [\$] | Rehab Contri- bution [\$] | Sales Tax on Wine [\$] | Total Taxes [\$] |
| Alamance Municipal..... | 8-Nov-61 | 5,475,687 | 1,026,104 | - | 6,501,791 | 12,442 | 5,454 | 6,519,687 | 1,203,846 | 110,465 | 11,047 | 26,969 | - | 1,352,327 |
| Albemarle..... | 2-Nov-98 | 1,470,106 | 150,770 | 8,176 | 1,629,052 | 879 | - | 1,629,931 | 304,432 | 16,566 | 1,657 | 6,530 | 535 | 329,720 |
| Andrews..... | 15-Apr-71 | 439,094 | - | 3,751 | 442,845 | 535 | - | 443,380 | 84,051 | - | - | 2,136 | 263 | 86,450 |
| Angier..... | 6-Dec-69 | 663,174 | - | - | 663,174 | 333 | - | 663,507 | 127,035 | - | - | 3,080 | - | 130,115 |
| Asheville..... | 15-Dec-47 | 11,264,048 | 4,098,913 | 49,855 | 15,412,816 | 5,166 | 6 | 15,417,988 | 2,793,850 | 404,443 | 40,444 | 55,955 | 3,386 | 3,298,078 |
| Beaufort County..... | 12-Jul-35 | 2,957,950 | 193,056 | 8,177 | 3,159,183 | 2,546 | - | 3,161,729 | 595,808 | 20,321 | 2,032 | 13,734 | 464 | 632,359 |
| Belville..... | 14-Dec-79 | 958,668 | - | - | 958,668 | 984 | 629 | 960,281 | 183,656 | - | - | 4,357 | - | 188,013 |
| Bertie County..... | 15-Nov-41 | 806,217 | - | - | 806,217 | 400 | 2,753 | 809,370 | 154,387 | - | - | 3,683 | - | 158,070 |
| Bessemer City..... | 24-Nov-69 | 451,994 | - | 2,112 | 454,106 | 500 | - | 454,606 | 86,648 | - | - | 2,409 | 152 | 89,209 |
| Black Mountain..... | 3-Sep-71 | 1,138,143 | - | - | 1,138,143 | 1,293 | - | 1,139,436 | 218,365 | - | - | 4,727 | - | 223,092 |
| Blowing Rock..... | 1-Oct-65 | 714,077 | 631,464 | 6,382 | 1,351,923 | 2,497 | - | 1,354,420 | 234,121 | 63,522 | 6,352 | 4,140 | 383 | 308,518 |
| Boiling Spring Lakes. | 2-Feb-81 | 356,519 | 1,177 | - | 357,696 | 84 | - | 357,780 | 68,486 | 148 | 15 | 1,549 | - | 70,198 |
| Boone..... | 5-Nov-86 | 3,099,355 | 40,280 | 26,455 | 3,166,090 | 6 | - | 3,166,096 | 601,198 | 3,706 | 371 | 11,819 | 1,615 | 618,709 |
| Brevard..... | 1-Sep-67 | 1,644,860 | 349,636 | 17,799 | 2,012,295 | 608 | 231 | 2,013,134 | 369,728 | 34,804 | 3,480 | 6,955 | 1,336 | 416,303 |
| Brunswick..... | 1-Feb-68 | 369,669 | - | - | 369,669 | - | - | 369,669 | 70,276 | - | - | 1,838 | - | 72,114 |
| Brunswick County... | 1-Jun-90 | 1,402,667 | 257,217 | - | 1,659,884 | 456 | - | 1,660,340 | 307,655 | 28,141 | 2,814 | 6,456 | - | 345,066 |
| Bryson City..... | 1-Aug-79 | 989,694 | 132,899 | 8,975 | 1,131,568 | 266 | - | 1,131,834 | 207,483 | 14,352 | 991 | 4,653 | 567 | 228,046 |
| Bunn..... | 18-Dec-63 | 507,065 | - | 1,270 | 508,335 | - | 20 | 508,355 | 97,180 | - | - | 2,357 | 83 | 99,620 |
| Calabash..... | 6-May-78 | 982,448 | 195,700 | 10,370 | 1,188,518 | 1,863 | 88 | 1,190,469 | 217,106 | 22,939 | 2,294 | 4,643 | 677 | 247,659 |
| Camden County..... | 1-Apr-72 | 810,155 | - | 2,264 | 812,419 | 1,846 | - | 814,265 | 152,204 | - | - | 3,461 | 148 | 155,813 |
| Canton..... | 6-May-81 | 729,789 | 18,751 | 4,229 | 752,769 | - | 822 | 753,591 | 142,667 | 2,055 | 206 | 3,318 | 270 | 148,516 |
| Carteret County..... | 1-Jul-36 | 5,928,285 | 1,485,374 | - | 7,413,659 | 830 | - | 7,414,489 | 1,356,513 | 163,659 | 16,366 | 26,814 | - | 1,563,352 |
| Caswell County..... | 3-Dec-53 | 1,363,653 | - | - | 1,363,653 | 1,068 | - | 1,364,721 | 260,762 | - | - | 6,941 | - | 267,703 |
| Catawba County..... | 21-Oct-49 | 9,089,365 | 1,982,099 | 26,961 | 11,098,425 | 5,178 | 16,518 | 11,120,121 | 2,041,229 | 215,054 | 21,506 | 42,696 | 2,269 | 2,322,754 |
| Chatham County..... | 21-Apr-86 | 1,483,813 | 60,384 | 10,512 | 1,554,709 | 407 | - | 1,555,116 | 294,664 | 4,699 | 470 | 5,646 | 682 | 306,161 |
| Cherryville..... | 14-Sep-82 | 718,049 | 2,751 | 2,129 | 722,929 | 1,157 | - | 724,086 | 137,912 | 260 | 26 | 3,361 | 139 | 141,698 |
| Chowan County..... | 2-Sep-37 | 816,838 | 46,246 | 2,106 | 865,190 | 728 | - | 865,918 | 162,967 | 6,583 | 658 | 3,509 | 147 | 173,864 |
| Clinton..... | 20-Sep-57 | 1,132,850 | 44,140 | - | 1,176,990 | - | - | 1,176,990 | 223,527 | 4,684 | 468 | 5,618 | - | 234,297 |
| Columbus..... | 1-Jun-90 | 429,951 | 14,632 | 5,331 | 449,914 | 150 | 223 | 450,287 | 84,306 | 1,580 | 158 | 1,747 | 377 | 88,168 |
| Concord..... | 4-Dec-67 | 4,989,355 | 1,163,367 | 29,842 | 6,182,564 | 8,956 | 5,142 | 6,196,662 | 1,133,392 | 124,249 | 12,425 | 22,972 | 1,952 | 1,294,990 |
| Cooleemee..... | 1-Jun-88 | 527,487 | 5,027 | 1,176 | 533,690 | 359 | 3,600 | 537,649 | 101,823 | 565 | 56 | 2,322 | 82 | 104,848 |
| Craven County..... | Jul 35 | 4,556,793 | 790,445 | 17,796 | 5,365,034 | 3,851 | 94,002 | 5,462,887 | 992,369 | 86,333 | 8,635 | 20,881 | 1,165 | 1,109,383 |
| Cumberland County... | 7-Sep-37 | 11,379,827 | 3,967,627 | 32,276 | 15,379,730 | 24,648 | 6,423 | 15,410,801 | 2,720,706 | 431,453 | 43,145 | 62,246 | 2,259 | 3,259,809 |
| Currituck County..... | 11-Apr-67 | 2,267,268 | 256,143 | 40,057 | 2,563,468 | 2,398 | 2,500 | 2,568,366 | 470,707 | 24,330 | 2,433 | 8,565 | 2,445 | 508,480 |
| Dare County..... | 17-Jun-37 | 7,352,163 | 2,586,645 | 133,509 | 10,072,317 | 7,390 | 7,892 | 10,087,599 | 1,803,656 | 275,740 | 27,585 | 32,434 | 8,734 | 2,148,149 |
| Dobson..... | 1-Jul-75 | 475,711 | - | - | 475,711 | 816 | - | 476,527 | 91,182 | - | - | 2,044 | - | 93,226 |
| Dunn..... | 1-May-62 | 1,437,638 | 46,877 | - | 1,484,515 | 886 | 6,000 | 1,491,401 | 281,822 | 6,428 | 643 | 6,925 | - | 295,818 |
| Durham County..... | 21-Jun-37 | 13,643,547 | 3,143,798 | 49,007 | 16,836,352 | 9,619 | 1,641 | 16,847,612 | 3,102,376 | 311,917 | 31,192 | 63,729 | 3,207 | 3,512,421 |
| Eden..... | 2-Apr-84 | 1,238,973 | 135,281 | 3,928 | 1,378,182 | 1,374 | - | 1,379,556 | 257,245 | 15,321 | 1,532 | 6,262 | 275 | 280,635 |
| Edgecombe County..... | 3-Jul-35 | 3,039,773 | 81,528 | - | 3,121,301 | 1,237 | 2,953 | 3,125,491 | 594,344 | 7,813 | 781 | 15,495 | - | 618,433 |
| Elizabethtown..... | 2-Mar-82 | 878,321 | 16,437 | - | 894,758 | 1,459 | - | 896,217 | 170,759 | 1,534 | 154 | 4,040 | - | 176,487 |
| Elkin..... | 22-Sep-82 | 1,049,043 | - | 4,572 | 1,053,615 | 2,940 | 20 | 1,056,575 | 201,053 | - | - | 4,500 | 227 | 205,780 |
| Fairmont..... | 6-Nov-70 | 443,045 | - | 893 | 443,938 | 249 | - | 444,187 | 85,003 | - | - | 2,472 | 44 | 87,519 |
| Fletcher..... | 1-May-93 | 1,276,100 | 10,956 | 6,992 | 1,294,048 | 981 | - | 1,295,029 | 245,900 | 1,099 | 110 | 5,448 | 489 | 253,046 |
| Forest City..... | 22-Apr-03 | 949,343 | 57,201 | 4,090 | 1,010,634 | - | 905 | 1,011,539 | 190,597 | 4,981 | 498 | 4,697 | 268 | 201,041 |
| Forsyth-Municipal..... | 23-Oct-51 | 19,142,925 | 4,321,636 | 95,782 | 23,560,343 | 9,522 | 28,169 | 23,598,034 | 4,332,018 | 440,578 | 44,057 | 89,570 | 6,266 | 4,912,489 |
| Franklin..... | 25-Nov-94 | 1,604,958 | 21,384 | 25,452 | 1,651,794 | 4,302 | 1,444 | 1,657,540 | 313,529 | 10,692 | 1,069 | 6,447 | 1,665 | 333,402 |
| Franklinton..... | 24-Jul-47 | 526,252 | - | 756 | 527,008 | 27 | 25 | 527,060 | 100,743 | - | - | 2,567 | - | 103,310 |

TABLE 15.- Continued

| ABC Boards: Counties and Municipalities | Date opened | Expenses | | | | | | Profit | Statutory Distribution | | Net Income Before Distri- bution [\$] | County/ Municipal Distri- bution Other [\$] | Local Mixed Beverage Retained [\$] | Surcharge Collected [\$] |
|-----------------------------------------------|----------------|--------------------------------------|------------------------------------|-------------------------------------|------------------------------|--------------------------|--------------------------|------------------------------------------|---------------------------------|------------------------------|------------------------------------------------------|------------------------------------------------------------|------------------------------------------------|--------------------------------|
| | | Cost of Liquor Sold [\$] | Cost of Wine Sold [\$] | Cost of Goods Sold [\$] | Operating Expense [\$] | Other Expense [\$] | Total Expense [\$] | Income Before Distribution [\$] | Law Enforce- ment [\$] | Alcohol Education [\$] | | | | |
| Alamance Municipal..... | 8-Nov-61 | 3,541,366 | - | 3,541,366 | 1,170,961 | - | 4,712,327 | 455,033 | 38,626 | - | 416,407 | 348,175 | 99,421 | 38,736 |
| Albemarle..... | 2-Nov-98 | 883,744 | 5,195 | 888,939 | 271,759 | - | 1,160,698 | 139,513 | 4,517 | 6,323 | 128,673 | - | 14,910 | 9,903 |
| Andrews..... | 15-Apr-71 | 247,416 | 2,199 | 249,615 | 96,241 | - | 345,856 | 11,074 | 10,000 | - | 1,074 | 5,557 | - | 2,956 |
| Angier..... | 6-Dec-69 | 372,801 | - | 372,801 | 117,911 | - | 490,712 | 42,680 | 745 | - | 41,935 | 35,027 | - | 4,054 |
| Asheville..... | 15-Dec-47 | 8,199,893 | 36,723 | 8,236,616 | 2,862,034 | 22,737 | 11,121,387 | 998,523 | 153,473 | 36,152 | 808,898 | 709,354 | 363,998 | 84,080 |
| Beaufort County..... | 12-Jul-35 | 1,744,938 | - | 1,744,938 | 699,622 | - | 2,444,560 | 84,810 | 21,829 | - | 62,981 | 60,746 | 18,289 | 19,654 |
| Belville..... | 14-Dec-79 | 537,347 | - | 537,347 | 173,634 | 1,907 | 712,888 | 59,380 | 1,466 | - | 57,914 | 57,914 | - | 5,961 |
| Bertie County..... | 15-Nov-41 | 451,614 | - | 451,614 | 187,459 | - | 639,073 | 12,227 | - | - | 12,227 | 9,340 | - | 5,309 |
| Bessemer City..... | 24-Nov-69 | 253,723 | 1,056 | 254,779 | 110,194 | - | 364,973 | 424 | - | - | 424 | - | - | 2,969 |
| Black Mountain..... | 3-Sep-71 | 635,246 | - | 635,246 | 235,905 | - | 871,151 | 45,193 | 991 | 693 | 43,509 | 41,316 | - | 6,682 |
| Blowing Rock..... | 1-Oct-65 | 688,907 | - | 688,907 | 171,506 | - | 860,413 | 185,489 | 7,451 | 10,432 | 167,606 | 120,000 | 57,170 | 6,394 |
| Boiling Spring Lakes. | 2-Feb-81 | 200,305 | - | 200,305 | 62,029 | - | 262,334 | 25,248 | 705 | - | 24,543 | 20,243 | 133 | 2,253 |
| Boone..... | 5-Nov-86 | 1,766,298 | - | 1,766,298 | 437,648 | - | 2,203,946 | 343,441 | 12,469 | 17,456 | 313,516 | 310,516 | 3,336 | 17,478 |
| Brevard..... | 1-Sep-67 | 1,076,936 | 11,060 | 1,087,996 | 362,997 | - | 1,450,993 | 145,838 | 7,369 | - | 138,469 | 127,410 | 31,323 | 11,259 |
| Brunswick..... | 1-Feb-68 | 209,961 | - | 209,961 | 70,256 | - | 280,217 | 17,338 | 4,800 | - | 12,538 | 3,150 | - | 4,456 |
| Brunswick County... | 1-Jun-90 | 901,584 | - | 901,584 | 320,991 | 15,178 | 1,237,753 | 77,521 | 2,370 | 3,319 | 71,832 | 24,000 | 25,326 | 9,337 |
| Bryson City..... | 1-Aug-79 | 627,851 | - | 627,851 | 192,603 | - | 820,454 | 83,334 | 2,466 | 3,452 | 77,416 | 32,082 | 12,917 | 6,594 |
| Bunn..... | 18-Dec-63 | 284,167 | - | 284,167 | 93,350 | - | 377,517 | 31,218 | 885 | 1,240 | 29,093 | 23,093 | - | 3,512 |
| Calabash..... | 6-May-78 | 633,261 | 6,913 | 640,174 | 203,905 | - | 844,079 | 98,731 | 4,940 | - | 93,791 | 73,934 | 20,645 | 6,918 |
| Camden County..... | 1-Apr-72 | 455,373 | 2,529 | 457,902 | 143,884 | - | 601,786 | 56,666 | 1,601 | 2,241 | 52,824 | 50,183 | - | 4,963 |
| Canton..... | 6-May-81 | 419,528 | 2,870 | 422,398 | 150,054 | 11,620 | 584,072 | 21,003 | - | - | 21,003 | 40,469 | 1,850 | 4,484 |
| Carteret County..... | 1-Jul-36 | 3,976,327 | - | 3,976,327 | 1,208,762 | 7,583 | 5,192,672 | 658,465 | 53,331 | - | 605,134 | 538,571 | 147,292 | 59,826 |
| Caswell County..... | 3-Dec-53 | 764,887 | - | 764,887 | 328,122 | - | 1,093,009 | 4,009 | - | - | 4,009 | 2,446 | - | 8,853 |
| Catawba County..... | 21-Oct-49 | 6,030,083 | 16,409 | 6,046,492 | 1,713,524 | - | 7,760,016 | 1,037,351 | 79,534 | 24,000 | 933,817 | 1,000,000 | 193,550 | 64,045 |
| Chatham County..... | 21-Apr-86 | 870,640 | - | 870,640 | 323,136 | 241 | 1,194,017 | 54,938 | 1,326 | 1,856 | 51,756 | 20,000 | 4,434 | 8,215 |
| Cherryville..... | 14-Sep-82 | 406,548 | 1,294 | 407,842 | 149,996 | - | 557,838 | 24,550 | 4,800 | - | 19,750 | 42,178 | 234 | 4,707 |
| Chowan County..... | 2-Sep-37 | 477,977 | - | 477,977 | 177,608 | - | 655,585 | 36,469 | 507 | 710 | 35,252 | 29,327 | 5,924 | 5,248 |
| Clinton..... | 20-Sep-57 | 652,183 | - | 652,183 | 182,338 | - | 834,521 | 108,172 | 5,000 | - | 103,172 | 40,000 | 4,215 | 7,408 |
| Columbus..... | 1-Jun-90 | 247,779 | 3,774 | 251,553 | 103,215 | - | 354,768 | 7,351 | - | - | 7,351 | 5,000 | 1,423 | 2,649 |
| Concord..... | 4-Dec-67 | 3,359,291 | - | 3,359,291 | 1,077,855 | - | 4,437,146 | 464,526 | 29,194 | - | 435,332 | 181,333 | 111,824 | 32,462 |
| Cooleemee..... | 1-Jun-88 | 297,053 | - | 297,053 | 125,386 | 3,659 | 426,098 | 6,703 | - | - | 6,703 | 5,625 | 512 | 3,322 |
| Craven County..... | Jul 35 | 2,899,914 | 10,012 | 2,909,926 | 868,461 | - | 3,778,387 | 575,117 | 25,955 | - | 549,162 | 299,314 | 77,698 | 31,876 |
| Cumberland County... | 7-Sep-37 | 8,030,777 | 20,955 | 8,051,732 | 2,481,293 | - | 10,533,025 | 1,617,967 | 277,994 | 80,903 | 1,259,070 | 1,674,323 | 388,308 | 83,343 |
| Currituck County..... | 11-Apr-67 | 1,347,046 | 23,259 | 1,370,305 | 389,051 | - | 1,759,356 | 300,530 | 11,414 | 15,980 | 273,136 | 232,164 | 21,897 | 13,262 |
| Dare County..... | 17-Jun-37 | 5,333,377 | - | 5,333,377 | 1,045,432 | - | 6,378,809 | 1,560,641 | 127,569 | 63,784 | 1,369,288 | 1,170,047 | 248,166 | 51,432 |
| Dobson..... | 1-Jul-75 | 258,087 | - | 258,087 | 112,444 | - | 370,531 | 12,770 | - | - | 12,770 | 6,000 | - | 2,828 |
| Dunn..... | 1-May-62 | 829,464 | - | 829,464 | 241,745 | 910 | 1,072,119 | 123,464 | 4,000 | - | 119,464 | 70,000 | 5,786 | 9,467 |
| Durham County..... | 21-Jun-37 | 9,053,464 | 32,109 | 9,085,573 | 3,167,140 | 12,795 | 12,265,508 | 1,069,683 | 208,813 | 48,000 | 812,870 | 498,033 | 280,725 | 88,139 |
| Eden..... | 2-Apr-84 | 753,910 | 2,985 | 756,895 | 230,394 | - | 987,289 | 111,632 | 3,468 | 4,855 | 103,309 | 112,415 | 13,789 | 8,835 |
| Edgecombe County..... | 3-Jul-35 | 1,731,590 | - | 1,731,590 | 646,926 | - | 2,378,516 | 128,542 | 40,000 | - | 88,542 | 88,542 | 7,032 | 19,762 |
| Elizabethtown..... | 2-Mar-82 | 500,190 | - | 500,190 | 114,294 | - | 614,484 | 105,246 | 4,444 | 6,221 | 94,581 | 75,000 | 1,380 | 5,912 |
| Elkin..... | 22-Sep-82 | 585,335 | - | 585,335 | 181,628 | - | 766,963 | 83,832 | 2,559 | 3,583 | 77,690 | 72,000 | - | 6,633 |
| Fairmont..... | 6-Nov-70 | 249,345 | - | 249,345 | 106,976 | - | 356,321 | 347 | - | - | 347 | 347 | - | 3,050 |
| Fletcher..... | 1-May-93 | 717,982 | 5,551 | 723,533 | 221,178 | 39,254 | 983,965 | 58,018 | 2,806 | 3,928 | 51,284 | 62,460 | 989 | 7,520 |
| Forest City..... | 22-Apr-03 | 551,918 | 3,935 | 555,853 | 191,320 | - | 747,173 | 63,325 | - | - | 63,325 | - | 4,483 | 6,438 |
| Forsyth-Municipal..... | 23-Oct-51 | 12,533,415 | 61,048 | 12,594,463 | 3,140,657 | 270,309 | 16,005,429 | 2,680,116 | 515,548 | - | 2,164,568 | 1,859,307 | 396,520 | 129,686 |
| Franklin..... | 25-Nov-94 | 885,906 | 17,702 | 903,608 | 322,623 | - | 1,226,231 | 97,907 | 3,070 | 2,193 | 92,644 | 62,500 | 9,623 | 11,074 |
| Franklinton..... | 24-Jul-47 | 294,975 | 512 | 295,487 | 127,355 | - | 422,842 | 908 | - | - | 908 | - | - | 3,297 |

TABLE 15.- Continued

| ABC Boards: Counties and Municipalities | Date opened | Income | | | | | | | Taxes | | | | | |
|-----------------------------------------------|----------------|--------------------------------------|------------------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|-------------------------|--------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------|------------------------------------|------------------------|
| | | Liquor Sales (Regular) [\$] | Mixed Beverage Sales [\$] | Wine Sales [\$] | Gross Retail Sales [\$] | Interest Income [\$] | Other Income [\$] | Total Income [\$] | State Excise Tax [\$] | Mixed Beverage Tax DOR [\$] | Mixed Beverage Tax DHR [\$] | Rehab Contri- bution [\$] | Sales Tax on Wine [\$] | Total Taxes [\$] |
| Garland..... | 1-Jul-69 | 200,828 | - | - | 200,828 | 15 | - | 200,843 | 38,447 | - | - | 1,051 | - | 39,498 |
| Gastonia..... | 1-Dec-67 | 5,267,089 | 1,011,113 | 22,876 | 6,301,078 | 2,631 | 250 | 6,303,959 | 1,163,708 | 104,367 | 10,437 | 26,094 | 1,553 | 1,306,159 |
| Gates County..... | 1-Oct-65 | 405,311 | - | - | 405,311 | 414 | - | 405,725 | 77,644 | - | - | 1,779 | - | 79,423 |
| Gibsonville..... | 1-Jun-89 | 418,836 | 25,603 | - | 444,439 | - | 5,355 | 449,794 | 84,103 | 2,659 | 266 | 1,988 | - | 89,016 |
| Granite Falls..... | 9-Mar-64 | 998,610 | 3,604 | - | 1,002,214 | 626 | - | 1,002,840 | 191,823 | 495 | 50 | 4,427 | - | 196,795 |
| Granville County..... | 19-Jul-63 | 2,339,407 | - | - | 2,339,407 | 4,860 | - | 2,344,267 | 448,236 | - | - | 10,581 | - | 458,817 |
| Greene County..... | 1-Aug-35 | 492,878 | - | 106 | 492,984 | 1,091 | 1,296 | 495,371 | 94,330 | - | - | 2,307 | - | 96,637 |
| Greensboro..... | 30-Aug-51 | 18,426,123 | 6,705,920 | 71,481 | 25,203,524 | 5,474 | 152,367 | 25,361,365 | 4,568,747 | 662,441 | 66,244 | 92,085 | 4,637 | 5,394,154 |
| Halifax County..... | 19-Jul-35 | 3,329,972 | 109,383 | - | 3,439,355 | 2,421 | 2,849 | 3,444,625 | 653,864 | 11,567 | 1,157 | 16,761 | - | 683,349 |
| Hamlet..... | 4-Dec-63 | 678,114 | 25,621 | 1,422 | 705,157 | 542 | - | 705,699 | 133,655 | 2,851 | 295 | 3,318 | 100 | 140,219 |
| Hendersonville..... | 19-Nov-60 | 3,066,128 | 743,753 | 22,488 | 3,832,369 | 15,039 | 3,350 | 3,850,758 | 700,629 | 79,542 | 7,954 | 13,941 | 1,471 | 803,537 |
| Hertford..... | 2-Oct-61 | 557,117 | 9,833 | - | 566,950 | 110 | 834 | 567,894 | 108,379 | 1,018 | 102 | 2,395 | - | 111,894 |
| Hertford County..... | 28-Jul-65 | 1,417,820 | 69,011 | - | 1,486,831 | 1,341 | 6,187 | 1,494,359 | 281,966 | 7,055 | 706 | 7,451 | - | 297,178 |
| High Country..... | 1-Nov-98 | 1,776,629 | 483,784 | 4,962 | 2,265,375 | 2,606 | - | 2,267,981 | 417,309 | 44,311 | 4,431 | 7,288 | 271 | 473,610 |
| High Point..... | 1-Mar-77 | 8,050,449 | 1,598,211 | 35,949 | 9,684,609 | 2,018 | 4,647 | 9,691,274 | 1,772,514 | 158,955 | 15,896 | 36,468 | 6,110 | 1,989,943 |
| Highlands..... | 3-Oct-77 | 1,162,319 | 61,212 | 14,686 | 1,238,217 | 227 | - | 1,238,444 | 233,525 | 5,044 | 505 | 3,428 | 961 | 243,462 |
| Hoke County..... | 6-Aug-62 | 605,937 | 32,636 | - | 638,573 | 71 | - | 638,644 | 120,904 | 3,579 | 358 | 3,040 | - | 127,881 |
| Hyde County..... | 1-Aug-78 | 396,391 | - | - | 396,391 | 36 | 10,445 | 406,872 | 78,764 | - | - | 1,547 | - | 80,311 |
| Johnston County..... | 15-Dec-64 | 5,492,659 | 534,253 | 14,311 | 6,041,223 | 11,947 | - | 6,053,170 | 1,133,280 | 58,467 | 5,847 | 25,063 | 925 | 1,223,582 |
| Jones County..... | 6-Dec-57 | 804,903 | - | - | 804,903 | 79 | 378 | 805,360 | 154,026 | - | - | 3,687 | - | 157,713 |
| Kenansville..... | 15-Apr-66 | 306,578 | 12,120 | - | 318,698 | 687 | - | 319,385 | 60,456 | 1,325 | 132 | 1,604 | - | 63,517 |
| Kings Mountain..... | 16-Dec-87 | 988,198 | 1,183 | 3,561 | 992,942 | 231 | 237 | 993,410 | 189,534 | 148 | 15 | 4,675 | 233 | 194,605 |
| Lake Lure..... | 10-Nov-80 | 342,096 | 141,423 | - | 483,519 | 875 | - | 484,394 | 86,963 | 15,278 | 1,528 | 1,718 | - | 105,487 |
| Lake Waccamaw..... | 9-Dec-67 | 233,166 | - | - | 233,166 | 411 | 914 | 234,491 | 44,657 | - | - | 1,067 | - | 45,724 |
| Laurel Park..... | 24-Jan-83 | 825,714 | 92,966 | 9,421 | 928,101 | 3,598 | 275 | 931,974 | 172,801 | 9,060 | 906 | 3,375 | 616 | 186,758 |
| Lenoir..... | 30-Sep-77 | 2,434,848 | 168,176 | 9,160 | 2,612,184 | 3,717 | 513 | 2,616,414 | 490,856 | 20,066 | 2,007 | 11,682 | 486 | 525,097 |
| Lenoir County..... | 29-Jul-35 | 2,373,846 | 144,072 | - | 2,517,918 | 949 | 1,493 | 2,520,360 | 476,969 | 14,423 | 1,442 | 10,999 | - | 503,833 |
| Lexington..... | 14-Jan-72 | 2,355,960 | 173,164 | - | 2,529,124 | 3,217 | - | 2,532,341 | 477,612 | 18,641 | 1,864 | 10,917 | - | 509,034 |
| Liberty..... | 15-Mar-78 | 614,322 | - | - | 614,322 | 293 | - | 614,615 | 117,575 | - | - | 2,917 | - | 120,492 |
| Lillington..... | 12-Dec-66 | 527,216 | 3,822 | - | 531,038 | - | - | 531,038 | 101,541 | 345 | 38 | 2,419 | - | 104,343 |
| Lincoln County..... | 1-Jun-04 | 72,616 | 5,433 | 514 | 78,563 | - | - | 78,563 | 15,487 | 613 | 61 | 282 | 34 | 16,477 |
| Lincolnton..... | 11-Dec-67 | 1,579,962 | 220,198 | 6,181 | 1,806,341 | 3,208 | - | 1,809,549 | 335,774 | 23,822 | 2,382 | 7,737 | 433 | 370,148 |
| Louisburg..... | 11-Jul-47 | 940,528 | 22,853 | - | 963,381 | 2,320 | 90 | 965,791 | 183,554 | 2,402 | 240 | 4,445 | - | 190,641 |
| Lumberton..... | 8-Nov-86 | 1,994,029 | 324,381 | 8,187 | 2,326,597 | 1,512 | - | 2,328,109 | 431,870 | 32,142 | 3,214 | 10,318 | 541 | 478,085 |
| Madison..... | 24-Nov-69 | 875,873 | - | - | 875,873 | 331 | 11,662 | 887,866 | 167,728 | - | - | 4,114 | - | 171,842 |
| Maggie Valley..... | 1-Aug-79 | 734,752 | 225,054 | - | 959,806 | 2,637 | - | 962,443 | 174,502 | 24,739 | 2,474 | 3,852 | - | 205,567 |
| Marion..... | 1-Aug-84 | 1,436,656 | 99,596 | 6,728 | 1,542,980 | 3,480 | - | 1,546,460 | 290,111 | 11,317 | 1,132 | 6,429 | 440 | 309,429 |
| Martin County..... | 19-Jul-35 | 1,462,536 | 34,198 | - | 1,496,734 | 2,536 | - | 1,499,270 | 285,236 | 3,468 | 348 | 6,914 | - | 295,966 |
| Maxton..... | 11-Apr-68 | 361,492 | 3,639 | - | 365,131 | 47 | - | 365,178 | 69,650 | 384 | 38 | 1,982 | - | 72,054 |
| Mecklenburg County..... | 25-Sep-47 | 45,792,833 | 22,921,359 | 245,935 | 68,960,127 | 5,055 | 133,434 | 69,098,616 | 12,363,810 | 2,196,202 | 219,620 | 233,375 | 17,158 | 15,030,165 |
| Monroe..... | 3-Dec-63 | 3,086,784 | 394,594 | - | 3,481,378 | 822 | - | 3,482,200 | 651,333 | 42,941 | 4,294 | 13,926 | - | 712,494 |
| Montgomery- Municipal*..... | 3-Nov-69 | 1,240,708 | 49,344 | - | 1,290,052 | 187 | - | 1,290,239 | 244,789 | 5,231 | 523 | 6,166 | - | 256,709 |
| Moore County..... | 30-Aug-35 | 4,788,348 | 1,606,615 | 37,385 | 6,432,348 | 4,466 | - | 6,436,814 | 1,168,540 | 154,187 | 15,419 | 22,775 | 2,446 | 1,363,367 |
| Mooreville..... | 1-Oct-65 | 3,857,238 | 569,723 | 23,218 | 4,450,179 | 4,979 | - | 4,455,158 | 832,679 | 58,957 | 5,896 | 15,804 | 1,519 | 914,855 |
| Morganton..... | 6-Nov-63 | 2,342,123 | 306,138 | 7,090 | 2,655,351 | 4,074 | 1,293 | 2,660,718 | 495,040 | 33,064 | 3,306 | 10,859 | 468 | 542,737 |
| Mount Airy..... | 2-Apr-79 | 1,667,159 | 71,588 | 3,030 | 1,741,777 | 4,898 | - | 1,746,675 | 329,724 | 8,249 | 825 | 7,961 | 198 | 346,957 |
| Mount Pleasant..... | 21-Dec-67 | 457,357 | - | - | 457,357 | 1,006 | - | 458,363 | 87,677 | - | - | 1,965 | - | 89,642 |
| Murphy..... | 10-Dec-79 | 2,239,578 | 16,856 | 23,977 | 2,280,411 | 2,270 | 765 | 2,283,446 | 431,815 | 1,822 | 182 | 9,106 | 1,569 | 444,494 |
| Nash County..... | 26-Jun-35 | 5,913,195 | 734,369 | 14,764 | 6,662,328 | 3,041 | 74,029 | 6,739,398 | 1,242,987 | 78,481 | 7,848 | 28,591 | 966 | 1,358,873 |

TABLE 15.- Continued

| ABC Boards: Counties and Municipalities | Date opened | Expenses | | | | | | Profit | Statutory Distribution | | Net Income Before Distri- bution [\$] | County/ Municipal Distri- bution Other [\$] | Local Mixed Beverage Retained [\$] | Surcharge Collected [\$] |
|-----------------------------------------------|----------------|--------------------------------------|------------------------------------|-------------------------------------|------------------------------|--------------------------|--------------------------|------------------------------------------|---------------------------------|------------------------------|------------------------------------------------------|------------------------------------------------------------|------------------------------------------------|--------------------------------|
| | | Cost of Liquor Sold [\$] | Cost of Wine Sold [\$] | Cost of Goods Sold [\$] | Operating Expense [\$] | Other Expense [\$] | Total Expense [\$] | Income Before Distribution [\$] | Law Enforce- ment [\$] | Alcohol Education [\$] | | | | |
| Garland..... | 1-Jul-69 | 112,489 | - | 112,489 | 49,294 | - | 161,783 | (438) | - | - | (438) | - | - | 1,377 |
| Gastonia..... | 1-Dec-67 | 3,415,922 | - | 3,415,922 | 976,038 | - | 4,391,960 | 605,840 | 20,619 | - | 585,221 | 605,000 | 93,930 | 35,823 |
| Gates County..... | 1-Oct-65 | 227,331 | - | 227,331 | 98,416 | - | 325,747 | 555 | 677 | 947 | (1,069) | 2,000 | - | 2,653 |
| Gibsonville..... | 1-Jun-89 | 245,890 | - | 245,890 | 100,522 | 1,418 | 347,830 | 12,948 | - | - | 12,948 | - | 2,393 | 2,909 |
| Granite Falls..... | 9-Mar-64 | 560,030 | - | 560,030 | 172,777 | - | 732,807 | 73,238 | 4,257 | 3,831 | 65,150 | 60,097 | 445 | 6,400 |
| Granville County..... | 19-Jul-63 | 1,305,568 | - | 1,305,568 | 348,203 | - | 1,653,771 | 231,679 | 17,918 | - | 213,761 | 210,321 | - | 14,388 |
| Greene County..... | 1-Aug-35 | 275,033 | - | 275,033 | 122,440 | - | 397,473 | 1,261 | - | - | 1,261 | 252 | - | 3,884 |
| Greensboro..... | 30-Aug-51 | 13,381,995 | 43,888 | 13,425,883 | 3,569,018 | 7,888 | 17,002,789 | 2,964,422 | 238,275 | 127,737 | 2,598,410 | 2,598,410 | 596,199 | 130,228 |
| Halifax County..... | 19-Jul-35 | 1,894,974 | - | 1,894,974 | 676,649 | - | 2,571,623 | 189,653 | 12,000 | - | 177,653 | 122,663 | 10,410 | 21,980 |
| Hamlet..... | 4-Dec-63 | 390,968 | - | 390,968 | 171,662 | - | 562,630 | 2,850 | - | - | 2,850 | 2,565 | 2,574 | 4,352 |
| Hendersonville..... | 19-Nov-60 | 2,049,405 | 15,157 | 2,064,562 | 653,029 | - | 2,717,591 | 329,630 | 20,500 | 30,675 | 278,455 | 200,000 | 71,588 | 22,784 |
| Hertford..... | 2-Oct-61 | 314,905 | - | 314,905 | 100,865 | - | 415,770 | 40,230 | 2,268 | 1,134 | 36,828 | 36,828 | 916 | 3,166 |
| Hertford County..... | 28-Jul-65 | 828,860 | - | 828,860 | 293,983 | - | 1,122,843 | 74,338 | 3,823 | 2,676 | 67,839 | 99,498 | 6,349 | 9,277 |
| High Country..... | 1-Nov-98 | 1,220,546 | - | 1,220,546 | 283,088 | 17,423 | 1,521,057 | 273,314 | 10,448 | 14,628 | 248,238 | 162,501 | 39,880 | 12,322 |
| High Point..... | 1-Mar-77 | 5,190,915 | 18,673 | 5,209,588 | 1,596,998 | - | 6,806,586 | 894,745 | 53,464 | 35,600 | 805,681 | 677,000 | 143,058 | 52,454 |
| Highlands..... | 3-Oct-77 | 680,681 | 9,998 | 690,679 | 178,097 | - | 868,776 | 126,205 | 4,504 | 6,306 | 115,395 | 100,395 | 4,539 | 6,268 |
| Hoke County..... | 6-Aug-62 | 353,359 | - | 353,359 | 93,903 | - | 447,262 | 63,501 | 6,046 | 4,232 | 53,223 | 53,223 | 3,222 | 3,891 |
| Hyde County..... | 1-Aug-78 | 226,380 | - | 226,380 | 115,849 | 3,061 | 345,290 | (18,729) | - | - | (18,729) | - | - | 2,350 |
| Johnston County..... | 15-Dec-64 | 3,298,516 | 8,017 | 3,306,533 | 914,311 | - | 4,220,844 | 608,744 | 21,231 | 6,000 | 581,513 | 400,000 | 52,640 | 34,466 |
| Jones County..... | 6-Dec-57 | 450,743 | - | 450,743 | 190,008 | - | 640,751 | 6,896 | - | - | 6,896 | - | - | 5,837 |
| Kenansville..... | 15-Apr-66 | 176,053 | - | 176,053 | 76,760 | - | 252,813 | 3,055 | - | - | 3,055 | 9,636 | 1,192 | 1,991 |
| Kings Mountain..... | 16-Dec-87 | 558,065 | - | 558,065 | 195,868 | - | 753,933 | 44,872 | 6,685 | 6,685 | 31,502 | 24,956 | 133 | 6,578 |
| Lake Lure..... | 10-Nov-80 | 252,781 | - | 252,781 | 104,511 | - | 357,292 | 21,615 | 386 | 541 | 20,688 | 13,300 | 13,751 | 2,535 |
| Lake Waccamaw..... | 9-Dec-67 | 129,437 | - | 129,437 | 58,322 | - | 187,759 | 1,008 | - | - | 1,008 | - | - | 1,493 |
| Laurel Park..... | 24-Jan-83 | 502,300 | 7,132 | 509,432 | 172,627 | - | 682,059 | 63,157 | 3,559 | 2,491 | 57,107 | 55,392 | 8,154 | 5,630 |
| Lenoir..... | 30-Sep-77 | 1,430,885 | 5,420 | 1,436,305 | 397,502 | - | 1,833,807 | 257,510 | 8,907 | 8,907 | 239,696 | 243,970 | 18,059 | 16,512 |
| Lenoir County..... | 29-Jul-35 | 1,385,624 | - | 1,385,624 | 579,096 | - | 1,964,720 | 51,807 | 3,543 | - | 48,264 | 77,774 | 12,981 | 15,454 |
| Lexington..... | 14-Jan-72 | 1,393,731 | - | 1,393,731 | 444,120 | - | 1,837,851 | 185,456 | 5,384 | - | 180,072 | 180,000 | 16,777 | 15,171 |
| Liberty..... | 15-Mar-78 | 340,604 | - | 340,604 | 142,082 | - | 482,686 | 11,437 | 5,000 | - | 6,437 | 6,437 | - | 4,150 |
| Lillington..... | 12-Dec-66 | 296,784 | - | 296,784 | 96,800 | - | 393,584 | 33,111 | 822 | - | 32,289 | 31,796 | 384 | 3,307 |
| Lincoln County..... | 1-Jun-04 | 37,850 | - | 37,850 | 46,153 | - | 84,003 | (21,917) | - | - | (21,917) | - | 552 | 451 |
| Lincolnton..... | 11-Dec-67 | 982,052 | 2,649 | 984,701 | 292,190 | - | 1,276,891 | 162,510 | 20,000 | 7,543 | 134,967 | 134,967 | 21,439 | 10,799 |
| Louisburg..... | 11-Jul-47 | 526,590 | - | 526,590 | 145,626 | - | 672,216 | 102,934 | 10,919 | 5,095 | 86,920 | 78,920 | 2,162 | 6,135 |
| Lumberton..... | 8-Nov-86 | 1,276,698 | 3,410 | 1,280,108 | 461,906 | 2,472 | 1,744,486 | 105,538 | 1,738 | - | 103,800 | 70,784 | 28,928 | 13,513 |
| Madison..... | 24-Nov-69 | 491,255 | - | 491,255 | 175,146 | - | 666,401 | 49,623 | 1,101 | 220 | 48,302 | 27,597 | - | 5,525 |
| Maggie Valley..... | 1-Aug-79 | 508,266 | - | 508,266 | 209,690 | 7,837 | 725,793 | 31,083 | 138 | - | 30,945 | 200,045 | 22,265 | 5,592 |
| Marion..... | 1-Aug-84 | 849,648 | - | 849,648 | 244,047 | - | 1,093,695 | 143,336 | 4,815 | 6,740 | 131,781 | 131,781 | 10,186 | 9,589 |
| Martin County..... | 19-Jul-35 | 835,688 | - | 835,688 | 366,155 | - | 1,201,843 | 1,461 | - | - | 1,461 | - | 3,121 | 10,077 |
| Maxton..... | 11-Apr-68 | 204,848 | - | 204,848 | 93,491 | - | 298,339 | (5,215) | - | - | (5,215) | - | 347 | 2,400 |
| Mecklenburg County..... | 25-Sep-47 | 36,084,134 | 161,161 | 36,245,295 | 9,507,548 | 18,473 | 45,771,316 | 8,297,135 | 1,336,258 | 2,111,371 | 4,849,506 | 3,950,000 | 1,976,582 | 340,590 |
| Monroe..... | 3-Dec-63 | 1,898,969 | - | 1,898,969 | 559,584 | 27,144 | 2,485,697 | 284,009 | 19,455 | 13,618 | 250,936 | 225,168 | 38,647 | 20,413 |
| Montgomery- Municipal*..... | 3-Nov-69 | 710,474 | - | 710,474 | 292,177 | - | 1,002,651 | 30,879 | 1,500 | - | 29,379 | 13,500 | 4,708 | 9,041 |
| Moore County..... | 30-Aug-35 | 3,436,882 | - | 3,436,882 | 943,314 | 299 | 4,380,495 | 692,952 | 185,176 | 34,000 | 473,776 | 522,520 | 138,769 | 34,606 |
| Mooreville..... | 1-Oct-65 | 2,453,337 | - | 2,453,337 | 613,420 | 2,301 | 3,069,058 | 471,245 | 16,980 | - | 454,265 | 280,000 | 53,061 | 24,508 |
| Morganton..... | 6-Nov-63 | 1,454,239 | - | 1,454,239 | 267,821 | - | 1,722,060 | 395,921 | 64,711 | 31,717 | 299,493 | 299,493 | 29,758 | 15,020 |
| Mount Airy..... | 2-Apr-79 | 960,979 | 1,835 | 962,814 | 262,375 | - | 1,225,189 | 174,529 | 8,726 | - | 165,803 | 149,487 | 7,424 | 11,502 |
| Mount Pleasant..... | 21-Dec-67 | 255,379 | - | 255,379 | 116,020 | 26 | 371,425 | (2,704) | - | - | (2,704) | - | - | 2,768 |
| Murphy..... | 10-Dec-79 | 1,262,852 | 17,383 | 1,280,235 | 363,288 | - | 1,643,523 | 195,429 | 60,000 | - | 135,429 | 85,714 | 1,640 | 15,048 |
| Nash County..... | 26-Jun-35 | 3,584,770 | 9,767 | 3,594,537 | 1,352,830 | - | 4,947,367 | 433,158 | 52,105 | 17,298 | 363,755 | 229,871 | 70,632 | 40,135 |

TABLE 15.- Continued

| ABC Boards: Counties and Municipalities | Date opened | Income | | | | | | | Taxes | | | | | |
|-----------------------------------------------|----------------|--------------------------------------|------------------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|-------------------------|--------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------|------------------------------------|------------------------|
| | | Liquor Sales (Regular) [\$] | Mixed Beverage Sales [\$] | Wine Sales [\$] | Gross Retail Sales [\$] | Interest Income [\$] | Other Income [\$] | Total Income [\$] | State Excise Tax [\$] | Mixed Beverage Tax DOR [\$] | Mixed Beverage Tax DHR [\$] | Rehab Contri- bution [\$] | Sales Tax on Wine [\$] | Total Taxes [\$] |
| | | | | | | | | | | | | | | |
| New Hanover County. | 3-Aug-35 | 15,434,430 | 7,067,796 | - | 22,502,226 | 27,195 | 195 | 22,529,616 | 4,034,792 | 744,003 | 74,400 | 78,677 | - | 4,931,872 |
| Newton Grove..... | 1-Oct-71 | 319,988 | - | 882 | 320,870 | 23 | - | 320,893 | 61,200 | - | - | 1,681 | 62 | 62,943 |
| Northampton County. | 1-Oct-65 | 1,076,221 | - | - | 1,076,221 | 320 | - | 1,076,541 | 205,839 | - | - | 5,561 | - | 211,400 |
| North Wilkesboro.... | 1-Oct-65 | 866,860 | 46,120 | 1,976 | 914,956 | 880 | - | 915,836 | 173,274 | 4,341 | 436 | 4,064 | 138 | 182,253 |
| Norwood..... | 3-Mar-69 | 350,564 | 3,730 | - | 354,294 | 85 | - | 354,379 | 67,776 | 452 | 43 | 1,589 | - | 69,860 |
| Oak Island..... | 1-Jul-99 | 1,086,904 | 275,997 | - | 1,362,901 | 273 | - | 1,363,174 | 249,901 | 30,217 | 3,022 | 5,032 | - | 288,172 |
| Ocean Isle Beach..... | 11-Aug-61 | 896,484 | 272,507 | - | 1,168,991 | 1,829 | - | 1,170,820 | 213,937 | 28,014 | 2,801 | 3,930 | - | 248,682 |
| Onslow County..... | Fall 35 | 5,438,438 | 2,022,008 | - | 7,460,446 | 1,953 | 348 | 7,462,747 | 1,350,564 | 209,922 | 20,992 | 28,886 | - | 1,610,364 |
| Orange County..... | 10-Apr-59 | 7,172,791 | 2,634,392 | 34,513 | 9,841,696 | 5,033 | 1,668 | 9,848,397 | 1,771,522 | 289,628 | 28,915 | 35,352 | 2,257 | 2,127,674 |
| Pamlico County..... | 15-May-52 | 778,003 | 73,830 | 3,132 | 854,965 | 129 | - | 855,094 | 159,946 | 8,193 | 820 | 3,314 | 205 | 172,478 |
| Pasquotank County.... | 24-Jul-35 | 1,583,021 | 408,982 | 6,530 | 1,998,533 | 1,968 | 342 | 2,000,843 | 366,218 | 42,690 | 4,269 | 7,950 | 457 | 421,584 |
| Pembroke..... | 1-Nov-67 | 402,076 | - | - | 402,076 | 44 | 2,584 | 404,704 | 76,827 | - | - | 2,183 | - | 79,010 |
| Pender County..... | 10-Jul-63 | 2,757,318 | 173,432 | - | 2,930,750 | 804 | 411 | 2,931,965 | 554,875 | 18,789 | 1,879 | 11,670 | - | 587,213 |
| Person County..... | 14-Nov-62 | 1,793,333 | - | - | 1,793,333 | 1,160 | - | 1,794,493 | 342,498 | - | - | 8,120 | - | 350,618 |
| Pitt County..... | 27-Jul-35 | 7,690,460 | 2,178,962 | 21,690 | 9,891,112 | 3,769 | 14,881 | 9,909,762 | 1,799,533 | 242,932 | 24,293 | 39,695 | 1,518 | 2,107,971 |
| Pittsboro..... | 13-Oct-71 | 435,436 | - | 54 | 435,490 | 64 | 1,200 | 436,754 | 83,454 | - | - | 1,982 | - | 85,436 |
| Randleman..... | 10-Jun-65 | 2,051,482 | 84,063 | 11,402 | 2,146,947 | 2,176 | - | 2,149,123 | 406,135 | 8,382 | 838 | 9,202 | 696 | 425,253 |
| Red Springs..... | 6-Aug-73 | 463,567 | - | - | 463,567 | 139 | 2,724 | 466,430 | 88,707 | - | - | 2,380 | - | 91,087 |
| Reidsville..... | 11-Nov-65 | 1,455,485 | 109,666 | 620 | 1,565,771 | 262 | 2,430 | 1,568,463 | 295,086 | 12,422 | 1,242 | 6,958 | 31 | 315,739 |
| Rockingham..... | 13-Dec-65 | 1,144,753 | 77,040 | - | 1,221,793 | 1,135 | - | 1,222,928 | 231,309 | 8,548 | 855 | 5,433 | - | 246,145 |
| Roseboro..... | 6-Jul-63 | 512,520 | - | - | 512,520 | 60 | - | 512,580 | 97,967 | - | - | 2,769 | - | 100,736 |
| Rowan County..... | 24-Oct-49 | 5,864,763 | 630,219 | 15,168 | 6,510,150 | 4,626 | 6,000 | 6,520,776 | 1,218,449 | 69,606 | 6,961 | 27,416 | 3,261 | 1,325,693 |
| Rowland..... | 27-Sep-67 | 155,504 | - | - | 155,504 | - | - | 155,504 | 29,662 | - | - | 1,132 | - | 30,794 |
| Rutherfordton..... | 1-Nov-79 | 865,518 | 62,112 | 3,233 | 930,863 | 5,240 | 53 | 936,156 | 175,070 | 6,551 | 655 | 3,972 | 211 | 186,459 |
| Saint Pauls..... | 4-Nov-67 | 746,365 | - | 3,397 | 749,762 | 164 | - | 749,926 | 142,719 | - | - | 3,853 | 248 | 146,820 |
| Sanford..... | 1-Jul-61 | 2,822,810 | 334,113 | 8,676 | 3,165,599 | 9,901 | 1,257 | 3,176,757 | 589,835 | 36,731 | 3,673 | 12,628 | 605 | 643,472 |
| Scotland County..... | 9-Oct-69 | 1,291,078 | 84,791 | - | 1,375,869 | 99 | 590 | 1,376,558 | 260,244 | 8,814 | 881 | 6,122 | - | 276,061 |
| Shalotte..... | 1-Aug-59 | 946,193 | 71,323 | - | 1,017,516 | 1,487 | - | 1,019,003 | 191,861 | 8,337 | 834 | 4,131 | - | 205,163 |
| Shelby..... | 1-Aug-75 | 2,438,686 | 309,859 | 8,253 | 2,756,798 | 1,072 | 1,090 | 2,758,960 | 514,564 | 31,394 | 3,139 | 12,079 | 481 | 561,657 |
| Siler City..... | 13-Feb-84 | 801,659 | 5,133 | 2,585 | 809,377 | - | 3,343 | 812,720 | 154,291 | 581 | 58 | 3,541 | 169 | 158,640 |
| Southport..... | 13-Sep-57 | 1,074,330 | 227,729 | 8,759 | 1,310,818 | 769 | - | 1,311,587 | 241,132 | 23,225 | 2,323 | 4,554 | 573 | 271,807 |
| Sparta..... | 15-Aug-61 | 650,760 | 35,276 | 1,268 | 687,304 | 355 | - | 687,659 | 133,470 | 3,051 | 305 | 2,774 | 80 | 139,680 |
| Statesville..... | 1-Dec-73 | 2,863,667 | 409,417 | 8,032 | 3,281,116 | 1,847 | 1,466 | 3,284,429 | 609,219 | 44,986 | 4,499 | 12,658 | 525 | 671,887 |
| Sunset Beach..... | 11-Apr-70 | 707,429 | 118,717 | 10,648 | 836,794 | - | - | 836,794 | 153,865 | 12,373 | 1,237 | 2,909 | 703 | 171,087 |
| Sylva..... | 2-Oct-67 | 1,510,963 | 186,296 | 13,239 | 1,710,498 | 2,728 | - | 1,713,226 | 318,739 | 18,017 | 1,802 | 6,669 | 993 | 346,220 |
| Tabor City..... | 1-Dec-80 | 485,578 | - | - | 485,578 | 1,666 | - | 487,244 | 92,825 | - | - | 2,586 | - | 95,411 |
| Taylorsville..... | 1-Dec-65 | 785,316 | 4,464 | - | 789,780 | 171 | - | 789,951 | 151,036 | 469 | 47 | 3,475 | - | 155,027 |
| Thomasville..... | 15-Nov-99 | 1,783,013 | 90,892 | - | 1,873,905 | - | 2,165 | 1,876,070 | 355,069 | 10,096 | 1,010 | 8,458 | - | 374,633 |
| Tryon..... | 12-Dec-51 | 187,242 | 88,714 | 1,274 | 277,230 | - | - | 277,230 | 49,267 | 9,473 | 947 | 1,075 | 30 | 60,792 |
| Tyrrell County..... | 1-Nov-37 | 166,207 | - | - | 166,207 | 113 | - | 166,320 | 31,782 | - | - | 850 | - | 32,632 |
| Vance County..... | 15-Jul-35 | 2,448,576 | 179,202 | - | 2,627,778 | 4,719 | 1,664 | 2,634,161 | 496,064 | 18,259 | 1,826 | 12,385 | - | 528,534 |
| Wadesboro..... | 2-Dec-63 | 934,377 | 17,841 | 2,392 | 954,610 | 1,926 | - | 956,536 | 181,542 | 1,743 | 174 | 4,697 | 156 | 188,312 |
| Wake County..... | 4-Aug-37 | 36,051,402 | 13,937,608 | 123,675 | 50,112,685 | 93,667 | 17,068 | 50,223,420 | 9,062,149 | 1,407,415 | 140,742 | 170,820 | 7,951 | 10,789,077 |
| Wallace..... | 1-Mar-66 | 929,370 | 63,835 | 654 | 993,859 | 114 | - | 993,973 | 187,960 | 6,201 | 620 | 4,484 | 45 | 199,310 |
| Walnut Cove..... | 6-Feb-69 | 610,998 | - | 2,421 | 613,419 | 105 | - | 613,524 | 117,048 | - | - | 2,786 | 158 | 119,992 |
| Warren County..... | 22-Jul-35 | 886,742 | - | - | 886,742 | 702 | 365 | 887,809 | 169,057 | - | - | 4,499 | - | 173,556 |
| Warsaw..... | 1-Dec-65 | 428,776 | 202 | - | 428,978 | 122 | - | 429,100 | 82,124 | 30 | 3 | 2,071 | - | 84,228 |
| Washington County.. | 1-Jul-37 | 771,154 | - | - | 771,154 | 9,936 | - | 781,090 | 147,615 | - | - | 3,421 | - | 151,036 |

TABLE 15.- Continued

| ABC Boards: Counties and Municipalities | Date opened | Expenses | | | | | | Profit | Statutory Distribution | | Net Income Before Distri- bution [\$] | County/ Municipal Distri- bution Other [\$] | Local Mixed Beverage Retained [\$] | Surcharge Collected [\$] |
|-----------------------------------------------|----------------|--------------------------------------|------------------------------------|-------------------------------------|------------------------------|--------------------------|--------------------------|------------------------------------------|---------------------------------|------------------------------|------------------------------------------------------|------------------------------------------------------------|------------------------------------------------|--------------------------------|
| | | Cost of Liquor Sold [\$] | Cost of Wine Sold [\$] | Cost of Goods Sold [\$] | Operating Expense [\$] | Other Expense [\$] | Total Expense [\$] | Income Before Distribution [\$] | Law Enforce- ment [\$] | Alcohol Education [\$] | | | | |
| New Hanover County. | 3-Aug-35 | 11,760,568 | - | 11,760,568 | 2,354,686 | - | 14,115,254 | 3,482,490 | 230,000 | - | 3,252,490 | 2,903,150 | 669,602 | 119,798 |
| Newton Grove..... | 1-Oct-71 | 178,960 | 480 | 179,440 | 73,353 | - | 252,793 | 5,157 | - | - | 5,157 | 5,000 | - | 2,058 |
| Northampton County. | 1-Oct-65 | 602,489 | - | 602,489 | 237,637 | - | 840,126 | 25,015 | 4,000 | - | 21,015 | 17,051 | - | 7,080 |
| North Wilkesboro.... | 1-Oct-65 | 505,103 | 1,383 | 506,486 | 217,701 | - | 724,187 | 9,396 | - | - | 9,396 | - | 3,907 | 5,419 |
| Norwood..... | 3-Mar-69 | 198,249 | - | 198,249 | 79,064 | - | 277,313 | 7,206 | - | - | 7,206 | - | 409 | 2,114 |
| Oak Island..... | 1-Jul-99 | 730,699 | - | 730,699 | 257,119 | 8,030 | 995,848 | 79,154 | 2,152 | - | 77,002 | 69,302 | 27,194 | 7,913 |
| Ocean Isle Beach..... | 11-Aug-61 | 620,039 | - | 620,039 | 214,871 | - | 834,910 | 87,228 | 3,837 | - | 83,391 | 33,870 | 25,214 | 5,880 |
| Onslow County..... | Fall 35 | 3,927,376 | - | 3,927,376 | 1,091,799 | - | 5,019,175 | 833,208 | 30,762 | 43,067 | 759,379 | 477,842 | 188,931 | 40,919 |
| Orange County..... | 10-Apr-59 | 5,173,333 | 18,179 | 5,191,512 | 1,798,462 | - | 6,989,974 | 730,749 | 70,452 | 72,156 | 588,141 | 400,000 | 260,665 | 51,627 |
| Pamlico County..... | 15-May-52 | 469,279 | - | 469,279 | 157,212 | - | 626,491 | 56,125 | 1,521 | 2,129 | 52,475 | 42,475 | 7,374 | 6,691 |
| Pasquotank County.... | 24-Jul-35 | 1,060,678 | - | 1,060,678 | 308,984 | - | 1,369,662 | 209,597 | 7,514 | - | 202,083 | 163,662 | 38,421 | 11,122 |
| Pembroke..... | 1-Nov-67 | 233,895 | - | 233,895 | 77,533 | - | 311,428 | 14,266 | 183 | - | 14,083 | - | - | 2,817 |
| Pender County..... | 10-Jul-63 | 1,620,676 | - | 1,620,676 | 513,238 | - | 2,133,914 | 210,838 | 6,074 | 2,430 | 202,334 | 184,827 | 16,910 | 17,852 |
| Person County..... | 14-Nov-62 | 998,388 | - | 998,388 | 258,772 | - | 1,257,160 | 186,715 | 28,000 | 9,145 | 149,570 | 149,570 | - | 16,578 |
| Pitt County..... | 27-Jul-35 | 5,258,531 | - | 5,258,531 | 1,516,690 | - | 6,775,221 | 1,026,570 | 125,619 | 56,801 | 844,150 | 700,000 | 218,638 | 55,191 |
| Pittsboro..... | 13-Oct-71 | 246,042 | 64 | 246,106 | 111,262 | - | 357,368 | (6,050) | - | - | (6,050) | - | - | 2,500 |
| Randleman..... | 10-Jun-65 | 1,179,918 | 8,477 | 1,188,395 | 273,009 | - | 1,461,404 | 262,466 | 9,820 | - | 252,646 | 252,646 | 7,544 | 12,846 |
| Red Springs..... | 6-Aug-73 | 259,724 | - | 259,724 | 98,781 | - | 358,505 | 16,838 | 276 | - | 16,562 | 13,541 | - | 6,404 |
| Reidsville..... | 11-Nov-65 | 865,319 | 445 | 865,764 | 297,617 | 23,917 | 1,187,298 | 65,426 | 25,000 | - | 40,426 | 29,242 | 11,179 | 9,796 |
| Rockingham..... | 13-Dec-66 | 676,209 | - | 676,209 | 225,158 | - | 901,367 | 75,416 | 3,767 | 1,884 | 69,765 | 51,765 | 7,693 | 7,495 |
| Roseboro..... | 6-Jul-63 | 287,214 | - | 287,214 | 110,700 | - | 397,914 | 13,930 | 2,000 | - | 11,930 | 23,000 | - | 3,439 |
| Rowan County..... | 24-Oct-49 | 3,571,846 | 8,058 | 3,579,904 | 1,389,863 | 15,439 | 4,985,206 | 209,877 | 196,978 | - | 12,899 | 10,000 | 62,646 | 39,021 |
| Rowland..... | 27-Sep-67 | 87,506 | - | 87,506 | 42,043 | - | 129,549 | (4,839) | - | - | (4,839) | - | - | 1,079 |
| Rutherfordton..... | 1-Nov-79 | 512,817 | 2,172 | 514,989 | 219,115 | - | 734,104 | 15,593 | 32,669 | 2,630 | (19,706) | 36,823 | 5,896 | 6,727 |
| Saint Pauls..... | 4-Nov-67 | 416,015 | 3,021 | 419,036 | 144,601 | - | 563,637 | 39,469 | 757 | - | 38,712 | 39,102 | - | 10,354 |
| Sanford..... | 1-Jul-61 | 1,720,220 | 5,473 | 1,725,693 | 600,229 | 62 | 2,325,984 | 207,301 | 76,814 | 7,846 | 122,641 | 140,000 | 33,058 | 26,369 |
| Scotland County..... | 9-Oct-69 | 758,585 | - | 758,585 | 228,976 | - | 987,561 | 112,936 | 3,520 | 4,928 | 104,488 | 107,771 | 7,933 | 8,357 |
| Shalotte..... | 1-Aug-59 | 559,883 | - | 559,883 | 170,598 | - | 730,481 | 83,359 | 7,618 | - | 75,741 | 60,000 | 7,503 | 6,413 |
| Shelby..... | 1-Aug-75 | 1,506,542 | - | 1,506,542 | 505,381 | - | 2,011,923 | 185,380 | 10,126 | 7,088 | 168,166 | 166,002 | 28,255 | 16,675 |
| Siler City..... | 13-Feb-84 | 451,448 | 1,618 | 453,066 | 169,346 | - | 622,412 | 31,668 | 729 | 1,020 | 29,919 | 3,541 | 523 | 4,829 |
| Southport..... | 13-Sep-57 | 705,910 | 4,519 | 710,429 | 158,227 | - | 868,656 | 171,124 | 6,641 | - | 164,483 | 164,483 | 20,903 | 7,081 |
| Sparta..... | 15-Aug-61 | 369,827 | 1,014 | 370,841 | 117,357 | - | 488,198 | 59,781 | 12,510 | - | 47,271 | 38,882 | 2,740 | 4,430 |
| Statesville..... | 1-Dec-73 | 1,787,371 | - | 1,787,371 | 434,171 | - | 2,221,542 | 391,000 | 56,359 | 32,685 | 301,956 | 272,660 | 40,487 | 19,492 |
| Sunset Beach..... | 11-Apr-70 | 445,949 | 6,781 | 452,730 | 169,128 | - | 621,858 | 43,849 | 970 | - | 42,879 | 24,451 | 11,137 | 4,713 |
| Sylva..... | 2-Oct-67 | 928,432 | 8,143 | 936,575 | 255,049 | - | 1,191,624 | 175,382 | 8,822 | 6,301 | 160,259 | 156,000 | 16,216 | 9,491 |
| Tabor City..... | 1-Dec-80 | 270,121 | - | 270,121 | 91,149 | - | 361,270 | 30,563 | 17,500 | - | 13,063 | 15,582 | - | 3,275 |
| Taylorsville..... | 1-Dec-65 | 436,373 | - | 436,373 | 127,505 | - | 563,878 | 71,046 | 5,500 | 3,249 | 62,297 | 62,295 | 422 | 5,109 |
| Thomasville..... | 15-Nov-99 | 1,042,722 | - | 1,042,722 | 376,995 | - | 1,419,717 | 81,720 | 1,619 | 2,267 | 77,834 | 25,000 | 9,086 | 11,737 |
| Tryon..... | 12-Dec-51 | 143,512 | 1,050 | 144,562 | 70,978 | - | 215,540 | 898 | - | - | 898 | - | 8,526 | 1,561 |
| Tyrrell County..... | 1-Nov-37 | 94,724 | - | 94,724 | 41,597 | - | 136,321 | (2,633) | - | - | (2,633) | - | - | 850 |
| Vance County..... | 15-Jul-35 | 1,450,717 | - | 1,450,717 | 367,015 | - | 1,817,732 | 287,895 | 40,748 | - | 247,147 | 197,147 | 16,433 | 16,725 |
| Wadesboro..... | 2-Dec-63 | 531,755 | 1,456 | 533,211 | 203,573 | - | 736,784 | 31,440 | 8,000 | - | 23,440 | 30,000 | 1,569 | 6,214 |
| Wake County..... | 4-Aug-37 | 26,257,395 | 96,256 | 26,353,651 | 4,524,202 | - | 30,877,853 | 8,556,490 | 710,984 | 3,262,094 | 4,583,412 | 3,237,520 | 1,266,673 | 253,361 |
| Wallace..... | 1-Mar-66 | 556,195 | 36 | 556,231 | 129,612 | - | 685,843 | 108,820 | 9,600 | - | 99,220 | 98,400 | 5,581 | 6,372 |
| Walnut Cove..... | 6-Feb-69 | 342,772 | - | 342,772 | 123,653 | - | 466,425 | 27,107 | 4,081 | - | 23,026 | 19,173 | - | 3,800 |
| Warren County..... | 22-Jul-35 | 497,232 | - | 497,232 | 210,312 | - | 707,544 | 6,709 | - | - | 6,709 | 6,709 | - | 9,139 |
| Warsaw..... | 1-Dec-65 | 235,826 | - | 235,826 | 118,021 | - | 353,847 | (8,975) | - | - | (8,975) | 3,462 | 27 | 2,734 |
| Washington County.. | 1-Jul-37 | 429,322 | - | 429,322 | 211,297 | - | 640,619 | (10,565) | - | - | (10,565) | - | - | 5,047 |

TABLE 15.- Continued

| ABC Boards: Counties and Municipalities | Date opened | Income | | | | | | | Taxes | | | | | |
|-----------------------------------------------|----------------|--------------------------------------|------------------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|-------------------------|--------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------|------------------------------------|------------------------|
| | | Liquor Sales (Regular) [\$] | Mixed Beverage Sales [\$] | Wine Sales [\$] | Gross Retail Sales [\$] | Interest Income [\$] | Other Income [\$] | Total Income [\$] | State Excise Tax [\$] | Mixed Beverage Tax DOR [\$] | Mixed Beverage Tax DHR [\$] | Rehab Contri- bution [\$] | Sales Tax on Wine [\$] | Total Taxes [\$] |
| Waxhaw..... | 16-Nov-77 | 572,052 | - | - | 572,052 | 26 | - | 572,078 | 109,689 | - | - | 2,464 | - | 112,153 |
| Wayne County..... | 15-Jun-64 | 4,654,268 | 636,495 | - | 5,290,763 | 2,902 | - | 5,293,665 | 980,183 | 62,105 | 6,211 | 22,861 | - | 1,071,360 |
| Waynesville..... | 9-Oct-67 | 1,633,320 | 7,660 | 8,763 | 1,649,743 | 1,294 | 1,762 | 1,652,799 | 314,365 | 800 | 80 | 6,617 | 573 | 322,435 |
| West Columbus..... | 1-Jul-02 | 499,677 | - | - | 499,677 | - | 36,189 | 535,866 | 94,458 | - | - | 2,583 | - | 97,041 |
| Whiteville..... | 19-Dec-67 | 751,021 | 76,102 | - | 827,123 | 355 | - | 827,478 | 154,899 | 8,438 | 844 | 3,812 | - | 167,993 |
| Wilkesboro..... | 11-Oct-65 | 1,044,251 | 136,967 | 4,277 | 1,185,495 | 974 | - | 1,186,469 | 220,444 | 15,388 | 1,539 | 5,036 | 304 | 242,711 |
| Wilson County..... | 2-Jul-35 | 4,502,217 | 414,824 | 5,836 | 4,922,877 | 6,102 | 1,649 | 4,930,628 | 924,592 | 45,791 | 4,579 | 21,950 | 382 | 997,294 |
| Youngsville..... | 2-Aug-71 | 474,139 | - | - | 474,139 | - | - | 474,139 | 90,822 | - | - | 2,167 | - | 92,989 |
| Total reporting boards..... | | 419,755,491 | 100,651,062 | 1,543,763 | 521,950,316 | 438,114 | 701,567 | 523,089,997 | 95,825,879 | 10,259,079 | 1,025,446 | 2,007,353 | 108,518 | 109,226,275 |

| ABC Boards: Counties and Municipalities | Date opened | Expenses | | | | | | Profit | Statutory Distribution | | Net Income Before Distri- bution [\$] | County/ Municipal Distri- bution Other [\$] | Local Mixed Beverage Retained [\$] | Surcharge Collected [\$] |
|-----------------------------------------------|----------------|--------------------------------------|------------------------------------|-------------------------------------|------------------------------|--------------------------|--------------------------|------------------------------------------|---------------------------------|------------------------------|------------------------------------------------------|------------------------------------------------------------|------------------------------------------------|--------------------------------|
| | | Cost of Liquor Sold [\$] | Cost of Wine Sold [\$] | Cost of Goods Sold [\$] | Operating Expense [\$] | Other Expense [\$] | Total Expense [\$] | Income Before Distribution [\$] | Law Enforce- ment [\$] | Alcohol Education [\$] | | | | |
| Waxhaw..... | 16-Nov-77 | 328,032 | - | 328,032 | 138,530 | - | 466,562 | (6,637) | - | - | (6,637) | - | - | 3,470 |
| Wayne County..... | 15-Jun-64 | 2,916,513 | - | 2,916,513 | 1,035,938 | 4,194 | 3,956,645 | 265,660 | 12,000 | - | 253,660 | 109,952 | 55,895 | 32,752 |
| Waynesville..... | 9-Oct-67 | 914,942 | 5,989 | 920,931 | 279,780 | - | 1,200,711 | 129,653 | 6,296 | 3,935 | 119,422 | 74,769 | 720 | 10,313 |
| West Columbus..... | 1-Jul-02 | 280,702 | - | 280,702 | 108,812 | 40,194 | 429,708 | 9,117 | - | - | 9,117 | - | - | 3,626 |
| Whiteville..... | 19-Dec-67 | 457,884 | - | 457,884 | 165,180 | - | 623,064 | 36,421 | 4,800 | - | 31,621 | 38,065 | 7,594 | 5,265 |
| Wilkesboro..... | 11-Oct-65 | 645,413 | 3,035 | 648,448 | 226,511 | - | 874,959 | 68,799 | 3,500 | - | 65,299 | 66,500 | 13,849 | 7,147 |
| Wilson County..... | 2-Jul-35 | 2,698,804 | 2,975 | 2,701,779 | 908,839 | 15,505 | 3,626,123 | 307,211 | 12,289 | - | 294,922 | 150,000 | 41,211 | 29,105 |
| Youngsville..... | 2-Aug-71 | 269,046 | - | 269,046 | 88,063 | - | 357,109 | 24,041 | 458 | - | 23,583 | 23,583 | - | 2,981 |
| Total reporting boards..... | | 279,952,448 | 753,204 | 280,705,652 | 80,824,716 | 581,876 | 362,112,243 | 51,751,478 | 5,714,838 | 6,338,968 | 39,697,672 | 33,508,117 | 9,233,481 | 2,945,736 |

Source: North Carolina Alcoholic Beverage Control Commission (data as of February 1, 2005).

Note: Detail may not add to totals due to rounding.

*ABC stores in the towns of Biscoe and Mount Gilead in Montgomery County are operated as a single local system.

TABLE 16. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[G.S. 105 ARTICLE 2D.]

| Fiscal year | Gross tax collections [\$] | Refunds [\$] | Net collections before transfers [\$] | Distributions and Transfers | | | | Net collections after transfers [\$] |
|-------------|----------------------------|--------------|---------------------------------------|-----------------------------|-------------------------------------------|---------------------------------------------|-----------------------------------|--------------------------------------|
| | | | | Administrative costs [\$] | Collection fees on overdue tax debts [\$] | State & Local Law Enforcement Agencies [\$] | General Fund non-tax revenue [\$] | |
| 1989-90.... | 107,236 | 4,021 | 103,215 | - | - | - | - | 103,215 |
| 1990-91.... | 1,127,456 | 16,401 | 1,111,055 | - | - | 187,097 | - | 923,957 |
| 1991-92.... | 5,102,901 | 53,929 | 5,048,972 | - | - | 1,812,667 | - | 3,236,305 |
| 1992-93.... | 6,235,697 | 205,957 | 6,029,740 | 641 | - | 3,368,312 | 1,722,995 | 937,792 |
| 1993-94.... | 5,831,408 | 230,919 | 5,600,489 | 22,677 | - | 4,492,936 | 1,475,098 | (390,221) |
| 1994-95.... | 5,735,003 | 410,229 | 5,324,774 | 11,453 | - | 3,927,022 | 1,295,868 | 90,431 |
| 1995-96.... | 6,021,424 | 299,822 | 5,721,602 | 26,515 | - | 3,064,273 | 1,013,057 | 1,617,757 |
| 1996-97.... | 6,674,155 | 313,541 | 6,360,614 | 10,665 | - | 5,057,843 | 1,669,208 | (377,102) |
| 1997-98.... | 4,713,135 | 339,347 | 4,373,788 | - | - | 5,271,237 | 1,698,954 | (2,596,403) |
| 1998-99.... | 1,914,344 | 235,922 | 1,678,422 | - | - | 2,092,280 | 625,743 | (1,039,600) |
| 1999-00.... | 5,045,859 | 331,607 | 4,714,252 | - | - | 2,415,816 | 806,293 | 1,492,143 |
| 2000-01.... | 6,406,420 | 208,847 | 6,197,572 | 145,478 | - | 4,798,179 | 1,596,060 | (342,145) |
| 2001-02.... | 8,205,269 | 208,777 | 7,996,492 | 208,285 | 79,385 | 5,243,184 | 1,746,439 | 719,199 |
| 2002-03.... | 9,024,184 | 193,982 | 8,830,203 | 223,371 | 181,525 | 7,327,354 | 2,443,067 | (1,345,116) |
| 2003-04.... | 8,468,185 | 279,351 | 8,188,835 | 230,033 | 288,232 | 5,556,584 | 1,701,441 | 412,545 |

[The non-tax revenue represents the unencumbered tax proceeds collected by *assessment* and not required to be paid to State and local law enforcement agencies.]

Detail may not add to totals due to rounding.

Unauthorized substance tax rates and bases:

The excise tax levied under Article 2D. is to generate revenue for State and local law enforcement agencies and for the General Fund. The tax was first imposed effective January 1, 1990.

Unauthorized substance

| | Rate | Minimum Quantity Before Tax is Due |
|------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------|
| Marijuana stems & stalks that have been separated from the plant | \$0.40 for each gram or fraction thereof | More than 42.5 grams |
| Marijuana <i>other</i> than separated stems and stalks | \$3.50 for each gram or fraction thereof | More than 42.5 grams |
| Cocaine | \$50.00 for each gram or fraction thereof | 7 or more grams |
| Any other controlled substance that is sold by weight | \$200.00 for each gram or fraction thereof | 7 or more grams |
| Any other controlled substance that is <i>not</i> sold by weight | \$200.00 for each 10 dosage units or fraction thereof | 10 dosage units |
| Any low-street-value drug that is not sold by weight | \$50.00 for each 10 dosage units or fraction thereof | 10 dosage units |
| Illicit spirituous liquor sold by the drink | \$31.70 for each gallon or fraction thereof | No minimum |
| Illicit spirituous liquor <i>not</i> sold by the drink | \$12.80 for each gallon or fraction thereof | No minimum |
| Mash | \$1.28 per gallon or fraction thereof | No minimum |
| Illicit mixed beverages | \$20.00 on each 4 liters and a proportional sum on lesser quantities | No minimum |

When the tax was first imposed, the \$50 rate applicable to cocaine was \$200 per gram, and the \$200 rate applicable to drugs sold by dosage units was \$400. In *Lynn v. West*, the 4th U.S. Circuit Court of Appeals found the tax to be a criminal penalty; as a result, the rates were reduced effective October 31, 1998.

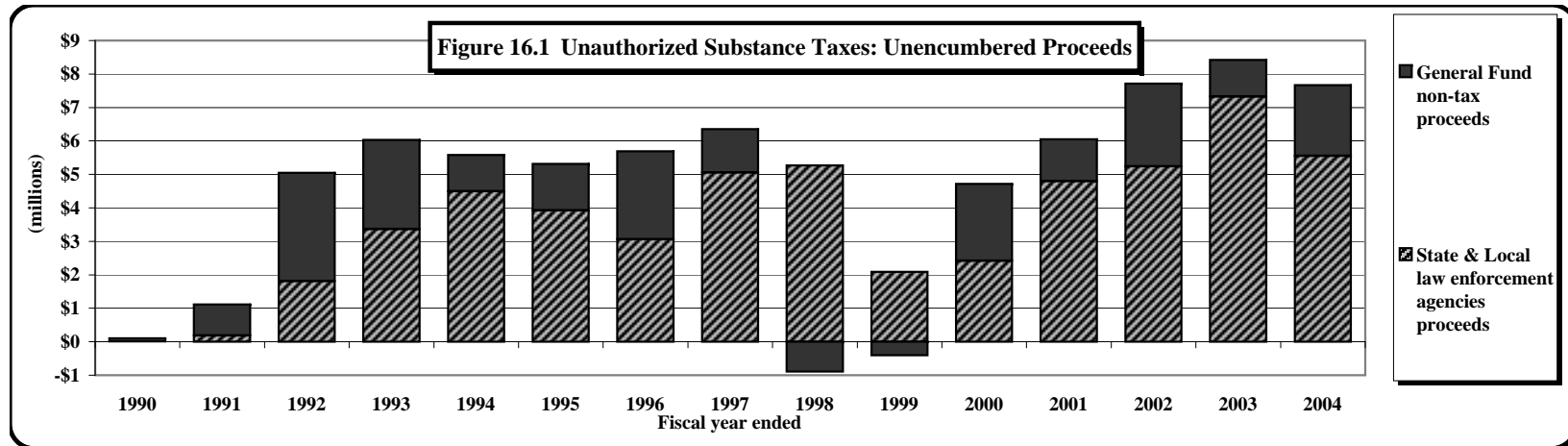


TABLE 17. FRANCHISE TAX COLLECTIONS
[G.S. 105 ARTICLE 3.]

| Fiscal year | Franchise Tax Gross Collections | | | | | | | Refunds | Franchise Tax Net Collections Before & After Deductions | | | | | Year-over-year % change | | | |
|-------------|---------------------------------|-------------|------------|---------------|------------|----------------------------------------------|-------------------------|-----------|---------------------------------------------------------|---------------------|--------------------------|----------------------------------------------|-------------------------------------|-------------------------|---------|-----------------|------------------------|
| | Taxpayer Type | | | | | | Total gross collections | | Net collections before transfers/ deductions | (-) Municipal share | (-) Administrative costs | (-) Inter-governmental/ inter-fund transfers | (-) Net collections to General Fund | Gross collections | Refunds | Net collections | Amount to General Fund |
| | Railroads | Utilities | | | | Other [Business Corporations, Burial Assns.] | | | | | | | | | | | |
| | | Power | Gas | Water & Sewer | Telephone | | | | | | | | | | | | |
| 1989-90.... | 2,085,603 | 198,890,602 | 20,935,330 | 1,000,125 | 31,564,501 | 132,017,917 | 386,494,077 | 3,532,712 | 382,961,365 | 120,200,391 | - | - | 262,760,974 | 8.82% | -57.57% | 10.41% | 11.20% |
| 1990-91.... | see note | 172,786,454 | 17,494,849 | 1,133,837 | 30,260,685 | 155,530,740 | 377,206,564 | 4,318,150 | 372,888,415 | see note | - | - | 372,888,415 | -2.40% | 22.23% | -2.63% | 41.91% |
| 1991-92.... | - | 195,157,983 | 18,782,705 | 1,232,625 | 32,582,842 | 164,487,282 | 412,243,436 | 5,290,787 | 406,952,650 | - | - | - | 406,952,650 | 9.29% | 22.52% | 9.14% | 9.14% |
| 1992-93.... | - | 193,644,557 | 24,710,868 | 1,383,770 | 37,209,545 | 167,829,797 | 424,778,536 | 4,792,042 | 419,986,494 | - | - | - | 419,986,494 | 3.04% | -9.43% | 3.20% | 3.20% |
| 1993-94.... | - | 210,609,831 | 25,351,146 | 1,688,822 | 41,479,336 | 166,259,650 | 445,388,783 | 6,101,752 | 439,287,031 | - | - | - | 439,287,031 | 4.85% | 27.33% | 4.60% | 4.60% |
| 1994-95.... | - | 205,495,676 | 22,895,854 | 1,778,328 | 46,823,558 | 187,677,761 | 464,671,177 | 6,612,189 | 458,058,989 | - | - | - | 458,058,989 | 4.33% | 8.37% | 4.27% | 4.27% |
| 1995-96.... | - | 215,875,371 | 27,862,388 | 1,680,722 | 53,305,344 | 199,691,684 | 498,415,509 | 5,797,974 | 492,617,535 | 136,699,500 | - | - | 355,918,036 | 7.26% | -12.31% | 7.54% | -22.30% |
| 1996-97.... | - | 213,817,850 | 32,117,604 | 1,772,439 | 63,520,237 | 229,227,144 | 540,455,275 | 3,710,620 | 536,744,655 | 148,932,981 | - | - | 387,811,674 | 8.43% | -36.00% | 8.96% | 8.96% |
| 1997-98.... | - | 222,140,457 | 30,588,059 | 1,698,843 | 71,263,563 | 236,665,442 | 562,356,363 | 2,875,187 | 559,481,176 | 152,224,621 | - | - | 407,256,555 | 4.05% | -22.51% | 4.24% | 5.01% |
| 1998-99.... | - | 209,140,488 | 24,963,783 | 2,118,785 | 79,658,102 | 256,178,503 | 572,059,661 | 1,384,056 | 570,675,605 | 161,117,265 | - | - | 409,558,340 | 1.73% | -51.86% | 2.00% | 0.57% |
| 1999-00.... | - | 219,729,256 | 1,432,790 | 2,105,502 | 90,331,696 | 247,558,483 | 561,157,726 | 5,064,362 | 556,093,364 | 157,114,167 | - | 92,000,000 | 306,979,197 | -1.91% | 265.91% | -2.56% | -25.05% |
| 2000-01.... | - | 259,592,835 | see note | 2,178,005 | 94,249,223 | 304,505,649 | 660,525,713 | 6,006,591 | 654,519,122 | 166,087,272 | - | (92,000,000) | 580,431,850 | 17.71% | 18.61% | 17.70% | 89.08% |
| 2001-02.... | - | 281,575,454 | - | 2,084,385 | 58,159,018 | 266,909,430 | 608,728,287 | 8,337,902 | 600,390,385 | 88,962,299 | 87,500 | 65,069,906 | 446,270,680 | -7.84% | 38.81% | -8.27% | -23.11% |
| 2002-03.... | - | 255,511,612 | - | 2,286,030 | 322,145 | 301,503,663 | 559,623,448 | 6,748,194 | 552,875,255 | 123,528,913 | 43,772 | 174,565 | 429,128,005 | -8.07% | -19.07% | -7.91% | -3.84% |
| 2003-04.... | - | 251,948,379 | - | 2,088,287 | 372,744 | 327,828,064 | 582,237,474 | 9,460,029 | 572,777,445 | 127,251,328 | 77,594 | 154,037 | 445,294,486 | 4.04% | 40.19% | 3.60% | 3.77% |

Detail may not add to totals due to rounding.

Franchise tax rates and bases:

| | | |
|------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Utility franchise tax: | Rate | Base |
| Power | 3.22% | Gross receipts derived from furnishing power, electricity, electric lights, or current. |
| Gas | ----- | Effective <u>July 1, 1999</u> , sales of piped natural gas became exempt from the franchise tax, and instead, became subject to the piped natural gas excise tax. |
| Water | 4% | Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission. |
| Sewer | 6% | Gross receipts from owning or operating a public sewerage company. |
| Telephone | ----- | Effective <u>January 1, 2002</u> , telecommunications reform legislation repealed the telephone franchise tax and concurrently enacted legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of 6%. |
| Business corporations: | \$1.50 per \$1,000 of the largest of 3 alternate bases; (minimum tax, \$35) | Three alternate bases: (1) capital stock, surplus & undivided profits apportioned to NC. (2) 55% of the appraised value of real & tangible property in NC. (3) investment in tangible property in NC. |
| Mutual burial associations: | \$25-\$50 flat tax | Based on membership |

1990-91

The railroad franchise tax was repealed effective for taxable years beginning on or after January 1, 1990, and railroads became subject to the general business franchise tax.

Net collections of utility gross receipts taxes were significantly lower in 1990-91 compared to 1989-90 due to a law change which accelerated about \$32 million into 1989-90 from 1990-91.

Effective October 1, 1990, payments of most utility companies were accelerated from quarterly to monthly; however, a "reverse windfall" did not result.

In fiscal years 1990-91 through 1994-95, local (municipal) shares were not deducted from General Fund tax collections, but were instead, appropriated from the Local Government Tax Reimbursement Fund.

Municipal share amounts reflect actual payments to municipalities during the fiscal year indicated.

Intergovernmental, inter-fund transfers

In fiscal year 1999-00, a \$92 million tax payment intended to satisfy a franchise tax liability was misassigned to the corporate income tax account because the payment was unaccompanied by a tax return identifying the tax type. Upon receipt of the tax return in 2000-01, a \$92 million correcting adjustment transferred the funds from the corporate income tax account into the intended franchise tax account. Gross collection amounts in the above table do not reflect this misassignment so as not to alter taxpayer remittance levels. The *Intergovernmental, inter-fund transfers* and *Net collections to General Fund* columns do reflect the misassignment of the \$92 million payment, reporting the payment in 2000-01 franchise tax net collections deposited into the General Fund instead of in 1999-00.

In fiscal year 2001-02, the State retained \$64,986,530 in allocated municipal utility franchise tax distribution monies to partially offset the budgetary shortfall.

Collection fees on overdue tax debts (G.S. 105-243.1) amounted to:

| | | |
|--|--------------------|---------------|
| | Fiscal year | Amount |
| | 2001-02 | \$ 83,376 |
| | 2002-03 | 174,565 |
| | 2003-04 | 154,037 |

TABLE 18. PUBLIC UTILITY FRANCHISE TAX AND SALES TAX NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2003-2004
[G.S. 105 ARTICLE 3.:ARTICLE 5.]

| Collections source | Rate [%] | Base/ tax structure | Net collections and municipal shares [based on July-June collections] | | | | | | | | | | | | | | | | | |
|------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------|---------------------------------------------|--------------------------|----------------------|----------------------|---------------|------|----------------|------|--------------|------|-------|-------|-------|-------|------------|------------|
| | | | Franchise tax | | Sales tax | | Excise tax | | | | | | | | | | | | | |
| | | | Net collections [\$] | Municipal share [\$] | Net collections [\$] | Municipal share [\$] | Net collections [\$] | Municipal share [\$] | | | | | | | | | | | | |
| Power | 3.22 | Gross receipts derived from furnishing power, electricity, electric lights, or current are subject to a 3.22% tax. [An amount equal to 3.09% of such receipts from sales within municipal boundaries, adjusted for certain statutory formula modifications, are shared with the municipalities.] | 251,948,379 | 128,558,161 | ----- | ----- | ----- | ----- | | | | | | | | | | | | |
| Power | 3 | Gross receipts derived from sales of electricity to consumers other than to farmers and commercial laundries and dry cleaners (taxed at 2.83%) and to manufacturers (taxed at 2.83% or .17% depending on previous year's megawatt-hour usage)* are subject to a 3% rate. <u>*Effective until October 1, 2004:</u> sales of electricity to manufacturers (except aluminum smelting facilities) are subject to a 2.83% rate; sales of electricity to an aluminum smelting facility are subject to a 0.17% rate. [Quantity not a factor] <u>Effective October 1, 2004:</u> sales of electricity to manufacturers (except aluminum smelting facilities) are subject to a 2.83% rate; sales of electricity to an aluminum smelting facility are subject to a 0.17% rate. [Quantity not a factor] Special rates only apply to electricity used in <i>manufacturing</i> operations. | ----- | ----- | 227,002,279 [reflects 3%,2.83%, .17% rates] | [State retains proceeds] | ----- | ----- | | | | | | | | | | | | |
| Piped natural gas | * | The piped natural gas excise tax is in lieu of a sales and use tax and a percentage gross receipts tax. *Tax rate is based on monthly therm volumes received by the enduser of the gas: <table border="1"> <thead> <tr> <th>Therm volume</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>first 200</td> <td>\$.047</td> </tr> <tr> <td>201-15,000</td> <td>.035</td> </tr> <tr> <td>15,001-60,000</td> <td>.024</td> </tr> <tr> <td>60,001-500,000</td> <td>.015</td> </tr> <tr> <td>over 500,000</td> <td>.003</td> </tr> </tbody> </table> [A municipality receives an amount equal to 1/2 of the tax attributable to the municipality.] | Therm volume | Rate | first 200 | \$.047 | 201-15,000 | .035 | 15,001-60,000 | .024 | 60,001-500,000 | .015 | over 500,000 | .003 | ----- | ----- | ----- | ----- | 64,792,806 | 25,938,551 |
| Therm volume | Rate | | | | | | | | | | | | | | | | | | | |
| first 200 | \$.047 | | | | | | | | | | | | | | | | | | | |
| 201-15,000 | .035 | | | | | | | | | | | | | | | | | | | |
| 15,001-60,000 | .024 | | | | | | | | | | | | | | | | | | | |
| 60,001-500,000 | .015 | | | | | | | | | | | | | | | | | | | |
| over 500,000 | .003 | | | | | | | | | | | | | | | | | | | |
| Telecommunications [effective 1/1/02] | 6 | Gross receipts from providing telephone service are subject to a 6% State sales and use tax. Services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services [An amount equal to 18.26% of net collections less a "freeze deduction" adjustment is allocated to eligible municipalities based on a formula.] | ----- | ----- | 341,731,731 [computed] | 51,916,422 | ----- | ----- | | | | | | | | | | | | |
| Telephone franchise tax [Repealed effective 1/1/02] | 3.22 | Telecommunications reform legislation repealed the telephone franchise tax and concurrently enacted legislation that consolidated all taxes on telecommunications services into a single State sales rate of 6%. [see Telecommunications] The amount shown as collections from the telephone franchise tax was generated from delinquent taxes and assessments on transactions prior to 1/1/02. | 372,744 | ----- | ----- | ----- | ----- | ----- | | | | | | | | | | | | |
| Water | 4 | Gross receipts from owning or operating a water system regulated by the NC Utilities Commission. | 2,088,287 | [State retains proceeds] | ----- | ----- | ----- | ----- | | | | | | | | | | | | |
| Sewerage | 6 | Gross receipts from owning or operating a public sewerage system. | [included in water] | [State retains proceeds] | ----- | ----- | ----- | ----- | | | | | | | | | | | | |
| General business franchise tax assessed on domestic and foreign corporations | * | *Rate is \$1.50 per \$1,000 of the largest of three alternate bases: (1) capital stock, surplus & undivided profits apportioned to NC. (2) 55% of the appraised value of real & tangible property in NC. (3) Investment in tangible property in NC. [minimum tax, \$35] | 318,213,997 | [State retains proceeds] | ----- | ----- | ----- | ----- | | | | | | | | | | | | |
| Mutual burial associations | ** | ** \$25 to \$50 flat tax based on membership | [included in business] | [State retains proceeds] | ----- | ----- | ----- | ----- | | | | | | | | | | | | |
| Totals | | | 572,623,408 | 128,558,161 | 568,734,010 | 51,916,422 | 64,792,806 | 25,938,551 | | | | | | | | | | | | |

Note: General business franchise tax collection amount excludes collection fees of \$154,037 on overdue tax debts (G.S. 105-243.1)

TABLE 19. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS

[G.S. 113A ARTICLE 12]

| Fiscal year | Amount [\$] | Year-over-year change | |
|--------------|----------------|-----------------------|-------------|
| | | Amount [\$] | % change |
| 1989-90..... | 1,539,842 | 15,671 | 1.03% |
| 1990-91..... | 1,648,193 | 108,351 | 7.04% |
| 1991-92..... | 1,621,036 | (27,157) | -1.65% |
| 1992-93..... | 1,735,073 | 114,037 | 7.03% |
| 1993-94..... | 1,862,923 | 127,850 | 7.37% |
| 1994-95..... | 1,919,469 | 56,546 | 3.04% |
| 1995-96..... | 1,868,680 | (50,789) | -2.65% |
| 1996-97..... | 1,969,559 | 100,879 | 5.40% |
| 1997-98..... | 2,100,163 | 130,604 | 6.63% |
| 1998-99..... | 1,999,452 | (100,711) | -4.80% |
| 1999-00..... | 1,936,867 | (62,585) | -3.13% |
| 2000-01..... | 2,047,310 | 110,443 | 5.70% |
| 2001-02..... | 1,888,634 | (158,676) | -7.75% |
| 2002-03..... | 1,857,902 | (30,732) | -1.63% |
| 2003-04..... | 1,894,299 | 36,398 | 1.96% |

Primary forest products tax rates and bases:

The tax applies to all primary forest products harvested from lands in the State. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the Primary Forest Product Assessment Act and are, therefore, exempt from the tax.

The rates of the tax vary according to the type of wood and kind of product:

- \$.50 per 1,000 board feet Softwood sawtimber
- \$.40 per 1,000 board feet Hardwood sawtimber
- \$.20 per cord Softwood pulpwood
- \$.12 per cord Hardwood pulpwood

The primary forest products tax was enacted by the 1977 General Assembly to fund programs provided for in the Forest Development Act of 1977. Tax was first collected for the quarter ended September 30, 1978.

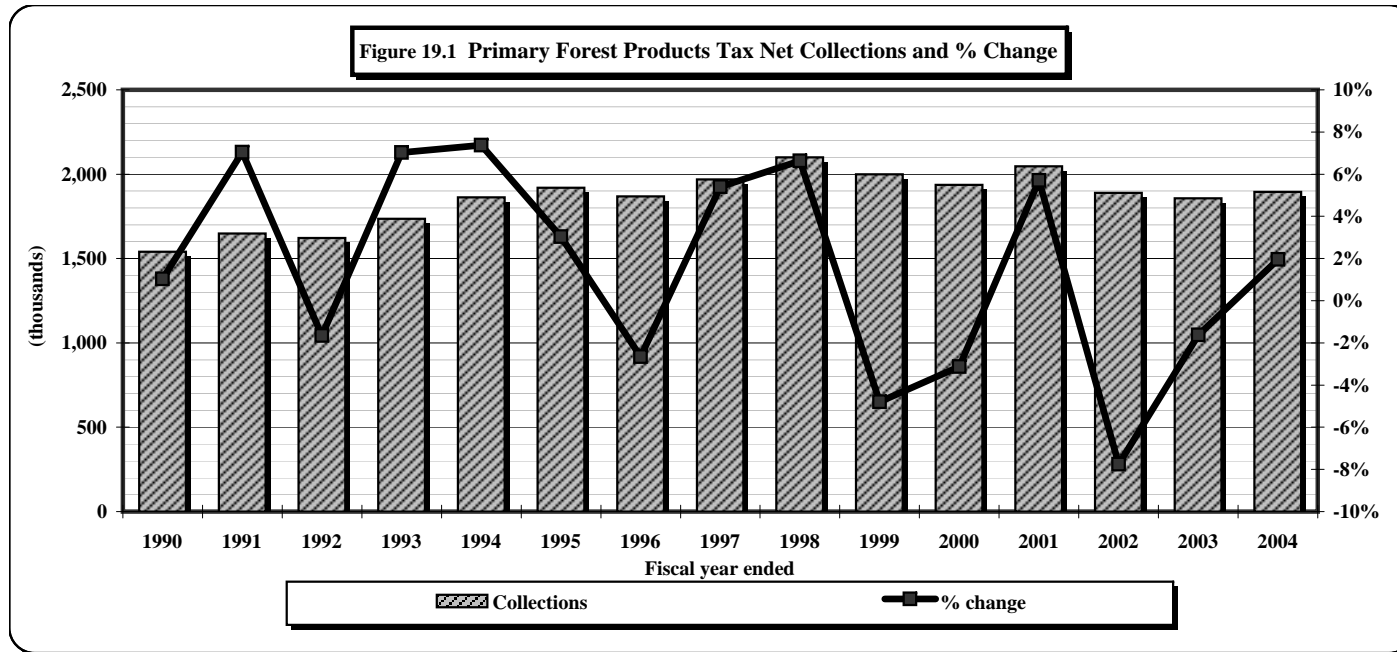


TABLE 20. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
[G.S. 113A ARTICLE 12.]

| Quarter ended | Softwood sawtimber | | Hardwood sawtimber | | Softwood pulpwood | | Hardwood pulpwood | | Total computed tax due [\$] |
|----------------------------|----------------------|---------------------------------------------------|----------------------|---------------------------------------------------|-------------------|----------------------------------------|-------------------|----------------------------------------|-----------------------------|
| | Number of board feet | Computed tax due [\$.50 per 1,000 board ft.] [\$] | Number of board feet | Computed tax due [\$.40 per 1,000 board ft.] [\$] | Number of cords | Computed tax due [\$.20 per cord] [\$] | Number of cords | Computed tax due [\$.12 per cord] [\$] | |
| Fiscal year 1999-00 | | | | | | | | | |
| September 30, 1999 | 393,628,465 | 196,814 | 164,996,379 | 65,999 | 653,708 | 130,742 | 410,928 | 49,311 | 442,866 |
| December 31, 1999 | 411,571,240 | 205,786 | 163,399,060 | 65,360 | 750,304 | 150,061 | 460,770 | 55,292 | 476,498 |
| March 31, 2000 | 394,708,360 | 197,354 | 154,023,499 | 61,609 | 486,755 | 97,351 | 248,140 | 29,777 | 386,091 |
| June 30, 2000 | 491,122,169 | 245,561 | 169,501,141 | 67,800 | 727,609 | 145,522 | 479,770 | 57,572 | 516,456 |
| Total..... | 1,691,030,234 | 845,515 | 651,920,079 | 260,768 | 2,618,376 | 523,675 | 1,599,608 | 191,953 | 1,821,911 |
| Fiscal year 2000-01 | | | | | | | | | |
| September 30, 2000 | 411,177,593 | 205,589 | 159,569,581 | 63,828 | 733,116 | 146,623 | 478,386 | 57,406 | 473,446 |
| December 31, 2000 | 447,228,041 | 223,614 | 180,501,768 | 72,201 | 811,128 | 162,226 | 515,052 | 61,806 | 519,847 |
| March 31, 2001 | 420,987,650 | 210,494 | 170,521,627 | 68,209 | 707,176 | 141,435 | 487,795 | 58,535 | 478,673 |
| June 30, 2001 | 418,343,787 | 209,172 | 161,514,978 | 64,606 | 657,463 | 131,493 | 515,474 | 61,857 | 467,127 |
| Total..... | 1,697,737,071 | 848,869 | 672,107,954 | 268,843 | 2,908,883 | 581,777 | 1,996,707 | 239,605 | 1,939,093 |
| Fiscal year 2001-02 | | | | | | | | | |
| September 30, 2001 | 443,147,229 | 221,574 | 146,328,765 | 58,532 | 731,664 | 146,333 | 496,415 | 59,570 | 486,008 |
| December 31, 2001 | 408,268,799 | 204,134 | 152,626,251 | 61,051 | 720,325 | 144,065 | 551,223 | 66,147 | 475,397 |
| March 31, 2002 | 416,949,647 | 208,475 | 133,882,269 | 53,553 | 654,833 | 130,967 | 489,483 | 58,738 | 451,732 |
| June 30, 2002 | 437,407,571 | 218,704 | 153,931,895 | 61,573 | 613,255 | 122,651 | 441,166 | 52,940 | 455,867 |
| Total..... | 1,705,773,246 | 852,887 | 586,769,180 | 234,708 | 2,720,077 | 544,015 | 1,978,287 | 237,394 | 1,869,004 |
| Fiscal year 2002-03 | | | | | | | | | |
| September 30, 2002 | 398,262,407 | 199,131 | 165,798,315 | 66,319 | 602,992 | 120,598 | 465,262 | 55,831 | 441,880 |
| December 31, 2002 | 395,349,276 | 197,675 | 124,762,657 | 49,905 | 730,351 | 146,070 | 513,409 | 61,609 | 455,259 |
| March 31, 2003 | 400,772,317 | 200,386 | 125,980,770 | 50,392 | 692,508 | 138,502 | 403,482 | 48,418 | 437,698 |
| June 30, 2003 | 418,035,454 | 209,018 | 123,737,559 | 49,495 | 665,955 | 133,191 | 406,126 | 48,735 | 440,439 |
| Total..... | 1,612,419,454 | 806,210 | 540,279,301 | 216,112 | 2,691,806 | 538,361 | 1,788,279 | 214,593 | 1,775,276 |
| Fiscal year 2003-04 | | | | | | | | | |
| September 30, 2003 | 415,152,677 | 207,576 | 144,057,371 | 57,623 | 711,939 | 142,388 | 413,064 | 49,568 | 457,155 |
| December 31, 2003 | 465,123,344 | 232,562 | 144,904,004 | 57,962 | 773,472 | 154,694 | 465,553 | 55,866 | 501,084 |
| March 31, 2004 | 458,010,656 | 229,005 | 167,154,031 | 66,862 | 829,915 | 165,983 | 446,896 | 53,628 | 515,477 |
| June 30, 2004 | 478,432,425 | 239,216 | 157,161,751 | 62,865 | 701,484 | 140,297 | 472,005 | 56,641 | 499,018 |
| Total..... | 1,816,719,102 | 908,360 | 613,277,157 | 245,311 | 3,016,810 | 603,362 | 1,797,518 | 215,702 | 1,972,735 |

Detail may not add to totals due to rounding.

An assessment is levied on primary forest products harvested from lands within North Carolina to provide a source of funds to finance certain forestry operations. Collections are restricted funds paid directly to the Forest Development Fund.

Tax due does not equal collections for fiscal year because tax is paid during the month following the close of the calendar quarter.

Collections include penalties, interest, assessments, and other miscellaneous payments not included in the computed tax due amounts above.

Tax was first collected for the quarter ended September 30, 1978.

TABLE 21 . CORPORATE INCOME TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and SALES TAX NET COLLECTIONS
FOR THOSE STATES LEVYING A CORPORATE INCOME TAX

| State | State corporate income tax rates and brackets for 2004 income year [apportionment formula] | Special rates or notes | Pop-ulation 7/1/2003 (Bu-reau of Census) [1,000s] | Corporate income tax collections 2002-03 | | | | Individual income tax collections 2002-03 | | | General sales tax collections 2002-03 | | |
|-------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|------------------------------------------------|---------------------------|------|----------------------------------------------|------------------------------------------------|---------------------------|------------------------------------------|------------------------------------------------|---------------------------|
| | | | | Amount [\$1,000s] | % of total state tax collec- tions | Per capita [\$1.00] | Rank | Amount [\$1,000s] | % of total state tax collec- tions | Per capita [\$1.00] | Amount [\$1,000s] | % of total state tax collec- tions | Per capita [\$1.00] |
| Alabama | 6.5% [3 Factor++] | Rate applicable to banks; Federal deductibility | 4,504 | 242,411 | 3.78% | 53.82 | 36 | 2,035,538 | 31.72% | 451.94 | 1,764,557 | 27.50% | 391.78 |
| Alaska | 1%>\$0; 2%>\$10K; 3%>\$20K; 4%>\$30K; 5%>\$40K; 6%>\$50K; 7%>\$60K; 8%>\$70K; 9%>\$80K; 9.4%>\$90K [3 Factor++] | Rates applicable to banks | 648 | 207,075 | 18.49% | 319.56 | 1 | - | - | - | - | - | - |
| Arizona | 6.968% [Double wtd. sales++] | Rate applicable to banks; Minimum tax: \$50 | 5,579 | 389,406 | 4.48% | 69.80 | 22 | 2,102,361 | 24.19% | 376.83 | 4,332,982 | 49.85% | 776.66 |
| Arkansas | 1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [Double wtd. sales++] | Rates applicable to banks; For net incomes exceeding \$100K, 6.5% of entire net income. | 2,728 | 176,875 | 3.44% | 64.84 | 28 | 1,528,231 | 29.70% | 560.20 | 1,951,630 | 37.93% | 715.41 |
| California | 8.84% [Double wtd. sales++] | 10.84% rate applicable to banks; 6.65% alternative minimum tax rate (2% banks); Minimum tax: \$800; S-Corporations: 1.5% S-Corporations banks: 3.5% | 35,463 | 6,803,559 | 8.59% | 191.85 | 5 | 32,709,761 | 41.30% | 922.36 | 24,899,025 | 31.44% | 702.11 |
| Colorado | 4.63% [3 Factor/Sales & Property++] | Rate applicable to banks | 4,548 | 199,853 | 3.01% | 43.94 | 42 | 3,235,796 | 48.76% | 711.48 | 1,833,200 | 27.62% | 403.08 |
| Connecticut | 7.5% or 3.1 mills/\$1.00 of capital stock and surplus (maximum tax \$1 million) or \$250 [Double wtd. sales/Sales] | Rate applicable to banks | 3,487 | 344,684 | 3.62% | 98.85 | 16 | 3,639,362 | 38.27% | 1,043.69 | 3,065,486 | 32.24% | 879.12 |
| Delaware | 8.7% [3 Factor] | Banks: marginal rate decreases from 8.7% to 1.7% over 4 brackets ranging from \$20 to \$650 million in taxable income. Building and loan associations are taxed at 8.7%. | 818 | 208,283 | 9.84% | 254.62 | 4 | 710,304 | 33.56% | 868.34 | - | - | - |
| Florida | 5.5% or 3.3% alternative minimum tax; allowable exemption of \$5,000 [Double wtd. sales++] | Rate applicable to banks | 16,999 | 1,226,980 | 4.55% | 72.18 | 21 | - | - | - | 14,963,444 | 55.43% | 880.25 |
| Georgia | 6% [Double wtd. sales] | Rate applicable to banks | 8,676 | 484,139 | 3.61% | 55.80 | 34 | 6,271,374 | 46.76% | 722.84 | 4,770,869 | 35.57% | 549.89 |
| Hawaii | 4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3 Factor++] | 7.92% rate applicable to banks; capital gains are taxed at 4%; alternative tax of 0.5% of gross annual sales | 1,249 | 30,603 | 0.86% | 24.50 | 46 | 1,037,854 | 29.07% | 830.95 | 1,792,698 | 50.22% | 1,435.31 |
| Idaho | 7.6% [Double wtd. sales++] | Rate applicable to banks; Minimum tax: \$20; additional tax of \$10 imposed per return | 1,367 | 93,490 | 3.99% | 68.39 | 26 | 843,780 | 35.99% | 617.25 | 842,006 | 35.92% | 615.95 |

TABLE 21.-Continued

| State | State corporate income tax rates and brackets for 2004 income year [apportionment formula] | Special rates or notes | Population 7/1/2003 (Bureau of Census) [1,000s] | Corporate income tax collections 2002-03 | | | | Individual income tax collections 2002-03 | | | General sales tax collections 2002-03 | | |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------------------------|----------------------------------|---------------------|------|-------------------------------------------|----------------------------------|---------------------|---------------------------------------|----------------------------------|---------------------|
| | | | | Amount [\$1,000s] | % of total state tax collections | Per capita [\$1.00] | Rank | Amount [\$1,000s] | % of total state tax collections | Per capita [\$1.00] | Amount [\$1,000s] | % of total state tax collections | Per capita [\$1.00] |
| Illinois | 7.3% [Sales++] | Rate applicable to banks; Rate includes a 2.5% personal property replacement tax. | 12,649 | 1,293,188 | 5.82% | 102.24 | 10 | 7,340,982 | 33.05% | 580.36 | 6,558,746 | 29.53% | 518.52 |
| Indiana | 8.5% [Double wtd. sales] | Rate applicable to banks | 6,200 | 729,164 | 6.50% | 117.61 | 9 | 3,644,159 | 32.49% | 587.77 | 4,210,262 | 37.54% | 679.07 |
| Iowa | 6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales] | 5% rate applicable to banks; 7.2% alternative minimum rate; 50% Federal deductibility | 2,942 | 140,031 | 2.84% | 47.60 | 38 | 1,791,129 | 36.39% | 608.81 | 1,589,917 | 32.30% | 540.42 |
| Kansas | 4% plus a surtax of 3.35% for taxable income > \$50K [3 Factor++] | Banks: 2.25% plus a surtax of 2.125% for taxable income > \$25K | 2,725 | 124,519 | 2.49% | 45.70 | 39 | 1,776,884 | 35.48% | 652.07 | 1,888,543 | 37.71% | 693.04 |
| Kentucky | 4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8.25%>\$250K [Double wtd. sales++] | Rates applicable to banks | 4,118 | 369,572 | 4.44% | 89.75 | 19 | 2,813,947 | 33.83% | 683.33 | 2,387,206 | 28.70% | 579.70 |
| Louisiana | 4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [Double wtd. sales] | Rates applicable to banks; Federal deductibility | 4,494 | 198,716 | 2.67% | 44.22 | 41 | 1,867,150 | 25.06% | 415.48 | 2,488,627 | 33.41% | 553.77 |
| Maine | 3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K or a 27% tax on Federal alternative minimum taxable income [Double wtd. sales++] | 1% rate applicable to banks | 1,309 | 91,188 | 3.38% | 69.66 | 23 | 1,074,826 | 39.85% | 821.10 | 857,495 | 31.79% | 655.08 |
| Maryland | 7% [Double wtd. sales] | Rate applicable to banks | 5,512 | 379,020 | 3.45% | 68.76 | 25 | 4,681,860 | 42.64% | 849.39 | 2,720,162 | 24.77% | 493.50 |
| Massachusetts | 9.5% [Double wtd. sales/Sales++] | 10.5% rate applicable to banks; 10.91% rate applicable to savings & loan associations Rates include a 14% surtax, as does the following: an additional tax of \$7/\$1,000 on taxable tangible property (or net worth allocable to state, for intangible property corporations); Minimum tax: \$456 | 6,420 | 1,184,610 | 7.59% | 184.52 | 6 | 8,026,149 | 51.42% | 1,250.18 | 3,708,069 | 23.76% | 577.58 |
| Michigan | 1.9%>\$45K Single Business Tax (SBT) applies to gross receipts. Must file with gross receipts >\$250K. \$45K deductible. The SBT tax rate will continue to be reduced by 0.1% annually from its 1998 rate of 2.3% until the SBT tax is completely phased out over 23 years unless the State's Budget Stabilization Fund balance for a fiscal year falls below \$250 million. [90% Sales, 5% Property & Payroll] | | 10,082 | 1,843,072 | 8.10% | 182.81 | 7 | 6,519,643 | 28.66% | 646.66 | 7,685,308 | 33.78% | 762.28 |

TABLE 21.-Continued

| State | State corporate income tax rates and brackets for 2004 income year [apportionment formula] | Special rates or notes | Pop-ulation 7/1/2003 (Bu-reau of Census) [1,000s] | Corporate income tax collections 2002-03 | | | | Individual income tax collections 2002-03 | | | General sales tax collections 2002-03 | | |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------|-----------------------------------|---------------------|------|-------------------------------------------|-----------------------------------|---------------------|---------------------------------------|-----------------------------------|---------------------|
| | | | | Amount [\$1,000s] | % of total state tax collec-tions | Per capita [\$1.00] | Rank | Amount [\$1,000s] | % of total state tax collec-tions | Per capita [\$1.00] | Amount [\$1,000s] | % of total state tax collec-tions | Per capita [\$1.00] |
| Minnesota | 9.8% | Rates applicable to banks plus a 5.8% tax on any alternative minimum taxable income over the base tax. [75% Sales, 12.5% Property & 12.5% Payroll] | 5,064 | 596,584 | 4.27% | 117.81 | 8 | 5,374,550 | 38.44% | 1,061.33 | 3,903,717 | 27.92% | 770.88 |
| Mississippi | 3%>\$0; 4%>\$5K; 5%>\$10K [Accounting/3 Factor] | Rates applicable to banks; Franchise tax of \$2.50 per \$1,000 with minimum tax of \$25. | 2,883 | 288,778 | 5.78% | 100.17 | 15 | 1,020,028 | 20.40% | 353.81 | 2,459,984 | 49.21% | 853.27 |
| Missouri | 6.25% [3 Factor/Sales++] | 7% rate applicable to banks; 50% of Federal tax deductible. | 5,719 | 205,729 | 2.38% | 35.97 | 44 | 3,519,844 | 40.80% | 615.46 | 2,819,814 | 32.68% | 493.06 |
| Montana | 6.75% | Rates applicable to banks. 7% for corporations filing under a water's edge election. Minimum tax: \$50; Minimum tax for small business corporations: \$10. [3 Factor++] | 918 | 44,137 | 2.97% | 48.08 | 37 | 535,830 | 36.03% | 583.69 | - | - | - |
| Nebraska | 5.58%>\$0; 7.81%>\$50K [Sales] | Rates applicable to banks | 1,737 | 111,597 | 3.33% | 64.25 | 29 | 1,122,893 | 33.54% | 646.46 | 1,426,914 | 42.62% | 821.48 |
| New Hampshire | 8.5%>\$50K 9.25%>\$150K | Rates applicable to banks | 1,289 | 396,162 | 20.22% | 307.34 | 2 | 55,118 | 2.81% | 42.76 | - | - | - |
| | | Two corporate taxes: BPT and BET BPT is 8.5% on gross income over \$50K; BET is either 0.75% on gross income over \$150K, or 0.75% on total compensation paid out, including dividends and interest, over \$75K, making 9.25% the top rate to which a corporation may be subject. [Double wtd. sales] | | | | | | | | | | | |
| New Jersey | 9% | The 9% rate is the corporation business franchise tax rate. The minimum tax is \$500. An alternative minimum assessment based on gross receipts applies if greater than corporate franchise tax. Corporations not subject to the franchise tax are subject to a 7.25% income tax. [Banking and financial corporations are subject to the franchise tax.] Corporations with net income < \$100K are taxed at 6.5%. The tax on S corporations is being phased out through 2007. [Double wtd. sales; 3-factor formula applies if franchise tax not applicable.] | 8,642 | 2,397,043 | 12.02% | 277.37 | 3 | 6,735,282 | 33.78% | 779.37 | 5,936,057 | 29.78% | 686.88 |
| New Mexico | 4.8%>\$0; 6.4%>\$500K; 7.6%>\$1million [Double wtd. sales ++] | Rates applicable to banks | 1,879 | 101,546 | 2.82% | 54.04 | 35 | 923,113 | 25.59% | 491.28 | 1,368,200 | 37.93% | 728.15 |
| New York | 7.5% or 1.78 mills/\$1 of capital (up to \$350K); or a 2.5% alternative minimum tax; or a minimum tax depending on payroll size if any of these is greater than the tax computed on net income. Small corporations with income < \$290K are subject to lower rates of tax on net income. An additional tax of 0.9 mills/\$1 of subsidiary capital is imposed on corporations. For banks, the alternative bases of tax are 3% of alternative net income, or up to 1/50th mill of taxable assets, or a minimum tax of \$250. [Double wtd. sales] | | 19,212 | 2,089,104 | 4.94% | 108.74 | 11 | 22,648,364 | 53.60% | 1,178.87 | 8,841,872 | 20.93% | 460.23 |

TABLE 21.-Continued

| State | State corporate income tax rates and brackets for 2004 income year [apportionment formula] | Special rates or notes | Pop-ulation 7/1/2003 (Bu-reau of Census) [1,000s] | Corporate income tax collections 2002-03 | | | | Individual income tax collections 2002-03 | | | General sales tax collections 2002-03 | | |
|-----------------|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------|-----------------------------------|---------------------|-------|-------------------------------------------|-----------------------------------|---------------------|---------------------------------------|-----------------------------------|---------------------|
| | | | | Amount [\$1,000s] | % of total state tax collec-tions | Per capita [\$1.00] | Rank | Amount [\$1,000s] | % of total state tax collec-tions | Per capita [\$1.00] | Amount [\$1,000s] | % of total state tax collec-tions | Per capita [\$1.00] |
| North Carolina | 6.9% | Rate applicable to banks [4 Factor: Property, Payroll & Double wtd. Sales] | 8,421 | 898,369 | 5.66% | 106.68 | 12 | 7,089,142 | 44.66% | 841.84 | 4,005,124 | 25.23% | 475.61 |
| North Dakota | 3%>\$0; 4.5%>\$3K; 6%>\$8K; 7.5%>\$20K; 9%>\$30K; 10.5%>\$50K [3 Factor ++] | 7% rate applicable to banks with minimum tax of \$50; Federal deductibility | 633 | 55,989 | 4.75% | 88.45 | 20 | 199,390 | 16.93% | 314.99 | 360,831 | 30.64% | 570.03 |
| Ohio | 5.1%>\$0; 8.5%>\$50K [60% Sales, 20% Property & Payroll] | For financial institutions, 0.015 times value of stock. Minimum tax: \$50. | 11,438 | 794,645 | 3.85% | 69.47 | 24 | 7,916,410 | 38.33% | 692.11 | 6,761,515 | 32.74% | 591.14 |
| Oklahoma | 6% [3 Factor] | Rate applicable to banks | 3,506 | 104,448 | 1.77% | 29.79 | 45 | 2,113,947 | 35.79% | 602.95 | 1,480,137 | 25.06% | 422.17 |
| Oregon | 6.6% [80% Sales, 10% Property & Payroll ++] | Rate applicable to banks; Minimum tax: \$10. | 3,564 | 225,501 | 3.95% | 63.27 | 30 | 4,023,579 | 70.57% | 1,128.95 | - | - | - |
| Pennsylvania | 9.99% [Triple wtd. sales ++] | Rate applicable to banks | 12,371 | 1,189,314 | 5.13% | 96.14 | 18 | 6,661,780 | 28.73% | 538.50 | 7,561,149 | 32.61% | 611.20 |
| Rhode Island | 9% with a minimum tax of \$250 [40% Sales, 30% Property & Payroll] | Rate applicable to banks; the alternative tax is \$2.50/\$10K of capital stock (\$100 minimum tax) | 1,076 | 67,118 | 2.97% | 62.38 | 32 | 824,870 | 36.55% | 766.61 | 764,217 | 33.87% | 710.24 |
| South Carolina | 5% [Double wtd. sales/Sales] | 4.5% rate applicable to banks; 6% rate applicable to savings & loans | 4,149 | 173,886 | 2.74% | 41.91 | 43 | 2,334,066 | 36.74% | 562.56 | 2,555,851 | 40.23% | 616.02 |
| South Dakota | [Applies to banks only.] No state income tax | 6%-0.25% on a bank's net income. Minimum tax is \$500 per location | 765 | 43,976 | 4.34% | 57.48 | 33 | - | - | - | 539,396 | 53.25% | 705.09 |
| Tennessee | 6.5% [Double wtd. sales ++] | Rate applicable to banks | 5,845 | 612,943 | 6.96% | 104.87 | 13 | 115,593 | 1.31% | 19.78 | 5,414,674 | 61.45% | 926.38 |
| Utah | 5% [3 Factor ++] | Rate applicable to banks; Minimum tax: \$100. | 2,352 | 148,218 | 3.75% | 63.02 | 31 | 1,572,512 | 39.76% | 668.59 | 1,485,977 | 37.57% | 631.79 |
| Vermont | 7%>\$0; 8.1%>\$10K; 9.2%>\$25K; 9.75%>\$250K [3 Factor] | Rates applicable to banks; Minimum tax: \$250. | 619 | 41,641 | 2.67% | 67.27 | 27 | 411,343 | 26.39% | 664.53 | 220,827 | 14.17% | 356.75 |
| Virginia | 6% [Double wtd. sales ++] | Rate applicable to banks [State and national banks subject to the franchise tax on net capital are exempt from the income tax.] | 7,365 | 328,444 | 2.53% | 44.60 | 40 | 6,775,746 | 52.24% | 919.99 | 2,692,151 | 20.76% | 365.53 |
| West Virginia | 9% [Double wtd. sales ++] | Rate applicable to banks | 1,811 | 182,364 | 5.07% | 100.70 | 14 | 1,055,523 | 29.37% | 582.84 | 978,022 | 27.21% | 540.05 |
| Wisconsin | 7.9% [Double wtd. sales ++] | Rate applicable to banks | 5,474 | 526,500 | 4.35% | 96.18 | 17 | 5,252,500 | 43.45% | 959.54 | 3,738,000 | 30.92% | 682.86 |
| Total 46 states | ----- | ----- | 259,252 | 28,384,474 | ----- | 109.49 ^a | ----- | 181,932,513 | ----- | 701.76 ^a | 159,624,661 | ----- | 615.71 ^a |

Texas imposes a franchise tax of 4.5% of earned surplus or 2.5 mills of net worth. Nevada, Washington, and Wyoming do not levy state corporate income taxes.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2003*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2003.*; Tax Foundation; Federation of Tax Administrators

Per capita amounts based on midyear population estimates of the Bureau of the Census.

*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services.

**Data for some states include state-collected local sales tax. North Carolina sales tax data include \$13,204,065 retained by state to pay for the costs of collecting and distributing local sales taxes.

^aWeighted average computations based on tax collection totals and population for 46 states levying a corporation income tax. ++State has adopted substantial portions of the UDITPA.

TABLE 22. CORPORATION INCOME TAX COLLECTIONS

[G.S. 105 ARTICLE 4, PART 1]

| Fiscal year | Corporate Income Tax Gross Collections by Type | | Total gross collections | Refunds | Corporate Income Tax Net Collections Before & After Reimbursements, Transfers | | | | | | | | | | Year-over-year % change | | | |
|-------------|------------------------------------------------|------------------------------------------|-------------------------|-------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------------|--------------------------------------|--------------|-----------|---------------------------------|-----------|-------------------------|-----------|---------|-----|
| | | | | | Net collections before state aid/transfer deductions | State aid/reimbursements paid to local governments to replace revenue lost due to law changes | | | Intergovernmental and inter-fund transfers | | | | Net collections to General Fund | | | | | |
| | Exclusion of inventories | Homestead Exemption for elderly/disabled | | | | Food stamp purchases | Public School Building Capital Fund | Critical School Facility Needs Fund | Other | Collection fees on overdue tax debts | | | | | | | | |
| | | | | | | | | | | | (-) | (-) | | (-) | (-) | (-) | (-) | (=) |
| Estimated | Final | Estimated | Final | Estimated | Final | Estimated | Final | Estimated | Final | Estimated | Final | Estimated | Final | Estimated | Final | Estimated | Final | |
| 1989-90.. | 513,836,199 | 188,247,838 | 702,084,037 | 87,419,339 | 614,664,698 | - | - | - | 37,593,993 | 10,000,000 | - | - | 567,070,704 | -15.87% | 100.96% | -22.30% | 0.79% | |
| 1990-91.. | 452,879,093 | 121,418,040 | 574,297,133 | 72,836,700 | 501,460,433 | - | - | - | - | - | - | - | 501,460,433 | -18.20% | -16.68% | -18.42% | -11.57% | |
| 1991-92.. | 572,135,598 | 136,398,389 | 708,533,987 | 64,669,141 | 643,864,846 | - | - | - | 27,669,428 | 10,000,000 | - | - | 606,195,418 | 23.37% | -11.21% | 28.40% | 20.89% | |
| 1992-93.. | 621,417,691 | 144,558,506 | 765,976,197 | 55,318,669 | 710,657,528 | 190,174,078 | 7,890,753 | 6,406,639 | 32,340,599 | 10,000,000 | 33,996,932 | - | 429,848,526 | 8.11% | -14.46% | 10.37% | -29.09% | |
| 1993-94.. | 653,642,876 | 147,015,128 | 800,658,004 | 63,397,997 | 737,260,007 | 190,174,078 | 7,890,753 | 6,406,639 | 34,972,492 | 10,000,000 | 19,385 | - | 487,796,660 | 4.53% | 14.61% | 3.74% | 13.48% | |
| 1994-95.. | 761,727,732 | 201,485,093 | 963,212,825 | 57,202,958 | 906,009,866 | 190,174,078 | 7,890,753 | 6,406,639 | 42,146,058 | 10,000,000 | 2,500 | - | 649,389,838 | 20.30% | -9.77% | 22.89% | 33.13% | |
| 1995-96.. | 761,517,294 | 226,295,943 | 987,813,237 | 48,534,528 | 939,278,709 | 190,174,078 | 7,890,753 | 6,406,639 | 50,966,964 | 10,000,000 | 2,500 | - | 673,837,774 | 2.55% | -15.15% | 3.67% | 3.76% | |
| 1996-97.. | 878,015,906 | 207,128,713 | 1,085,144,619 | 104,072,444 | 981,072,175 | 190,174,088 | 7,890,753 | 6,406,639 | 48,850,120 | 10,000,000 | - | - | 717,750,574 | 9.85% | 114.43% | 4.45% | 6.52% | |
| 1997-98.. | 892,867,397 | 176,629,904 | 1,069,497,301 | 99,356,000 | 970,141,301 | 190,174,088 | 10,637,640 | 6,406,639 | 56,584,377 | 10,000,000 | - | - | 496,338,557 | -1.44% | -4.53% | -1.11% | -2.98% | |
| 1998-99.. | 973,701,900 | 250,091,221 | 1,223,793,121 | 95,209,963 | 1,128,583,158 | 190,174,088 | 10,628,279 | 6,406,639 | 62,864,482 | 10,000,000 | - | - | 848,509,669 | 14.43% | -4.17% | 16.33% | 21.85% | |
| 1999-00.. | 1,028,634,542 | 247,902,830 | 1,276,537,372 | 171,375,542 | 1,105,161,830 | 190,174,088 | 7,890,753 | 6,406,639 | 79,448,377 | 10,000,000 | (92,000,000) | - | 903,241,974 | 4.31% | 80.00% | -2.08% | 6.45% | |
| 2000-01.. | 864,206,947 | 165,320,475 | 1,029,527,422 | 213,892,230 | 815,635,192 | 95,087,044 | 7,890,753 | 6,406,639 | 48,848,625 | 10,000,000 | 187,087,044 | - | 460,315,086 | -19.35% | 24.81% | -26.20% | -49.04% | |
| 2001-02.. | 705,907,394 | 193,243,109 | 899,150,503 | 230,798,827 | 668,351,676 | 190,174,088 | see note | 6,406,639 | 44,330,291 | 10,000,000 | 7,890,752 | 227,363 | 409,322,540 | -12.66% | 7.90% | -18.06% | -11.08% | |
| 2002-03.. | 836,870,149 | 201,623,125 | 1,038,493,274 | 139,974,050 | 898,519,224 | - | - | - | - | - | 57,869,430 | 149,970 | 840,499,824 | 15.50% | -39.35% | 34.44% | 105.34% | |
| 2003-04.. | 795,949,527 | 228,454,041 | 1,024,403,568 | 187,050,344 | 837,353,223 | - | - | - | 57,620,230 | 2,500,000 | - | 268,146 | 776,964,847 | -1.36% | 33.63% | -6.81% | -7.56% | |

Detail may not add to totals due to rounding.

Corporate income tax: An income tax is levied at the rate of 6.9% on the portion of net income allocable to the State. Corporations "doing business" in at least one additional state calculate their North Carolina apportionable income through use of the apportionment formula. Nonapportionable income is directly allocated in accordance with applicable revenue statutes. 'Business income' is defined as all income from transactions and activities that are dependent upon or contribute to the operations of a taxpayer.

Rates: Effective year of tax:

- 7% Effective for tax years 1987 through 1990
- 7.75% Effective for tax years 1991 through 1996
- *Plus an additional surtax (% of tax liability) as follows:
- Tax year 1991: 4% Tax year 1993: 2%
- Tax year 1992: 3% Tax year 1994: 1%
- 7.5% Tax year 1997
- 7.25% Tax year 1998
- 7% Tax year 1999
- 6.9% Tax year 2000 forward

William S. Lee Fees [G.S.105 ARTICLE 3A]

Effective for tax years beginning on or after January 1, 2002, a taxpayer is assessed a fee of \$500 for each credit the taxpayer claims with respect to a location that is in an enterprise tier 3, 4, or 5, subject to a maximum fee of \$1,500 per taxpayer per taxable year. The Department of Revenue retains 75% of the fee for costs of administering and auditing the tax credits allowed under Article 3A; the remaining portion of the fee is credited to the Department of Commerce for costs of administering Article 3A.

| Fiscal year | DOR | DOC |
|-------------|-----------|----------|
| 2002-03 | \$40,875 | \$13,625 |
| 2003-04 | \$191,250 | \$63,750 |

Apportionment formula: Effective for tax years beginning on or after January 1, 1989, all business income of corporations, except excluded corporations and public utilities, engaged in business activities in North Carolina and at least one other state were required to apportion to this State by use of a formula consisting of the sum of the property factor, the payroll factor, and twice the sales factor divided by four. Excluded corporation means any company engaged in business as a building or construction contractor, a securities dealer, loan company or company which receives more than 50% of its ordinary gross income from intangible property; apportionable income of excluded corporations and public utility companies is apportioned by multiplying apportionable income by the sales factor.

Estimated tax payments: Effective for tax years beginning on or after August 1, 1990, corporations expecting to have an income tax liability of \$500 or more for the taxable year were required to remit quarterly payments of the estimated tax. Prior law provided for such payments when the estimated tax was \$5,000 or more.

1992-93 Amount of \$33,996,932 recorded as Other transfers includes \$33,994,432 reimbursed to local governments for taxes lost due to the exemption of certain classes of intangible property.

2001-02 Other transfers includes a local government reimbursement allocation of \$7,890,753 for Homestead Exemption for elderly/ disabled that was retained by the State due to the budgetary shortfall.

2002-03 Other transfers includes a \$57,869,430 payment to the State Public School Fund.

Intergovernmental, inter-fund transfers

In fiscal year 1999-00, a \$92 million tax payment intended to satisfy a franchise tax liability was misassigned to the corporate income tax account because the payment was unaccompanied by a tax return identifying the tax type. Upon receipt of the tax return in 2000-01, a \$92 million correcting adjustment transferred the funds from the corporate income tax account into the intended franchise tax account. Gross collection amounts in the above table do not reflect this misassignment so as not to alter taxpayer remittance levels. The Intergovernmental, inter-fund transfers 'Other' and Net collections to General Fund columns do reflect the misassignment of the \$92 million payment, reporting it as 1999-00 corporate net tax collections deposited into the General Fund and as a \$92 million transfer from the corporate income tax account to the franchise tax account in 2000-01 to correctly assign the remittance. In addition to the 2000-01 \$92 million transfer to the franchise tax account, the 'Other' column includes the scheduled April 2001 local government reimbursement allocation of \$95,087,044 for replacement of revenues lost due to the exemption of inventories from the property tax base. The State retained the April 2001 allocation to partially offset the budgetary shortfall. The reimbursement provision was repealed effective July 1, 2002.

Figure 22.1 Corporate Income Tax Collections

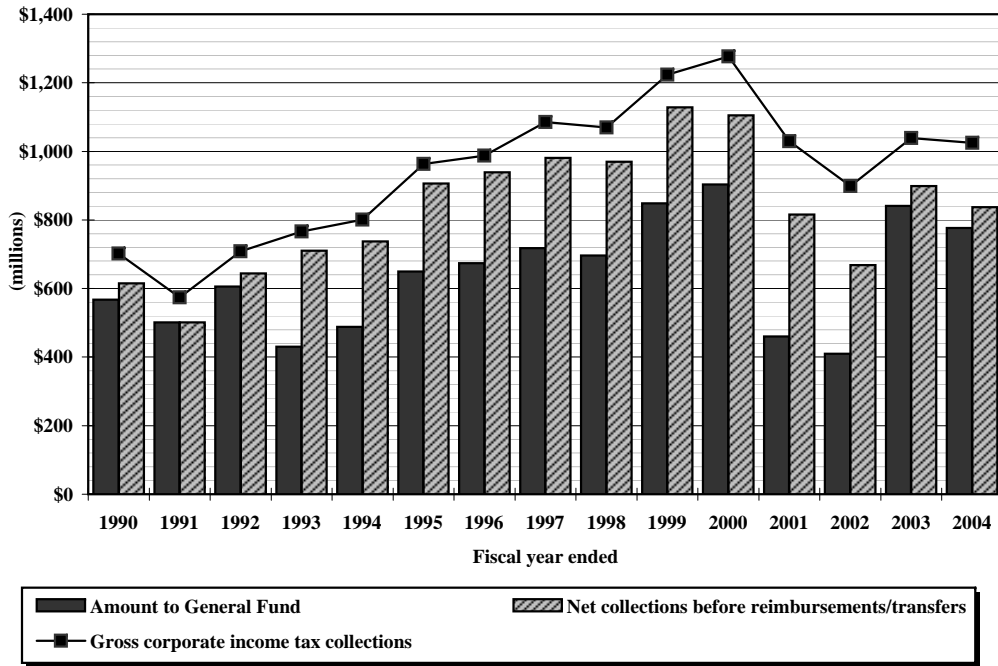


Figure 22.2 Gross Corporate Income Tax Collections by Type

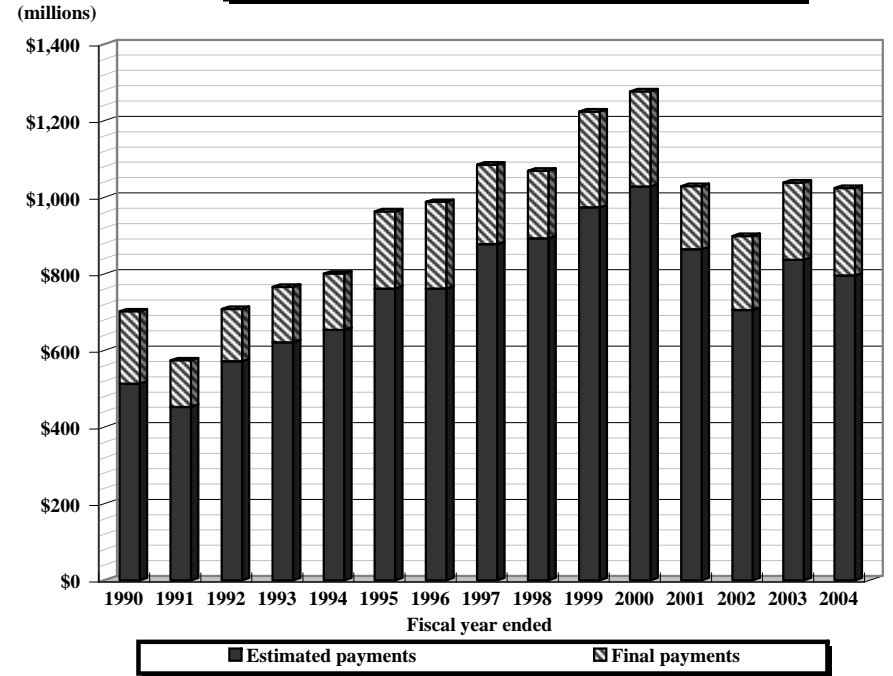


Figure 22.3 Growth Patterns of Corporate Income Tax Collections

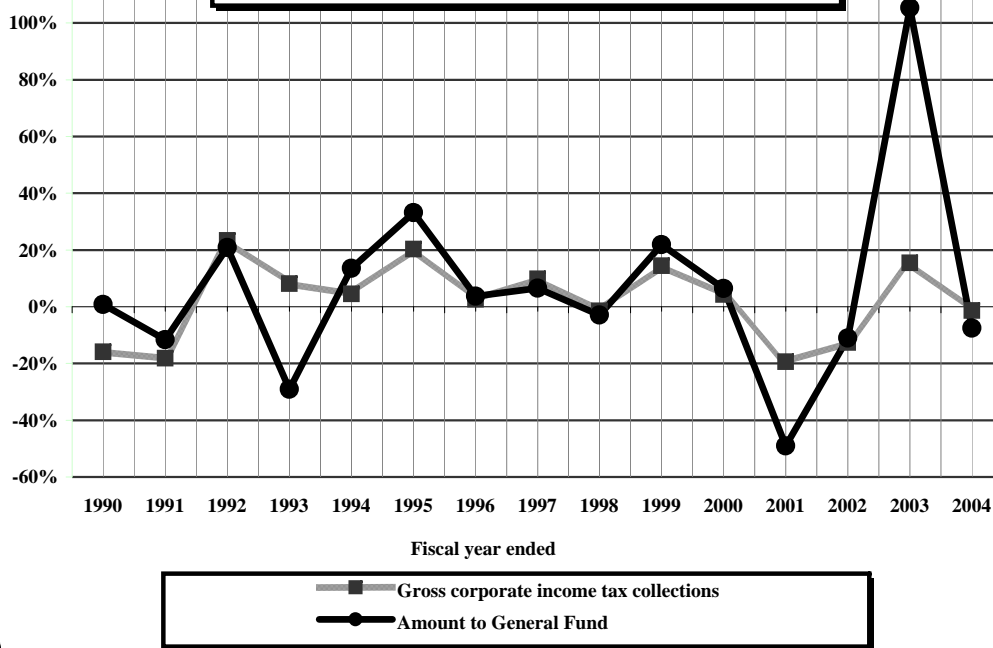


Figure 22.4 Corporate Income Tax Refunds and % Change

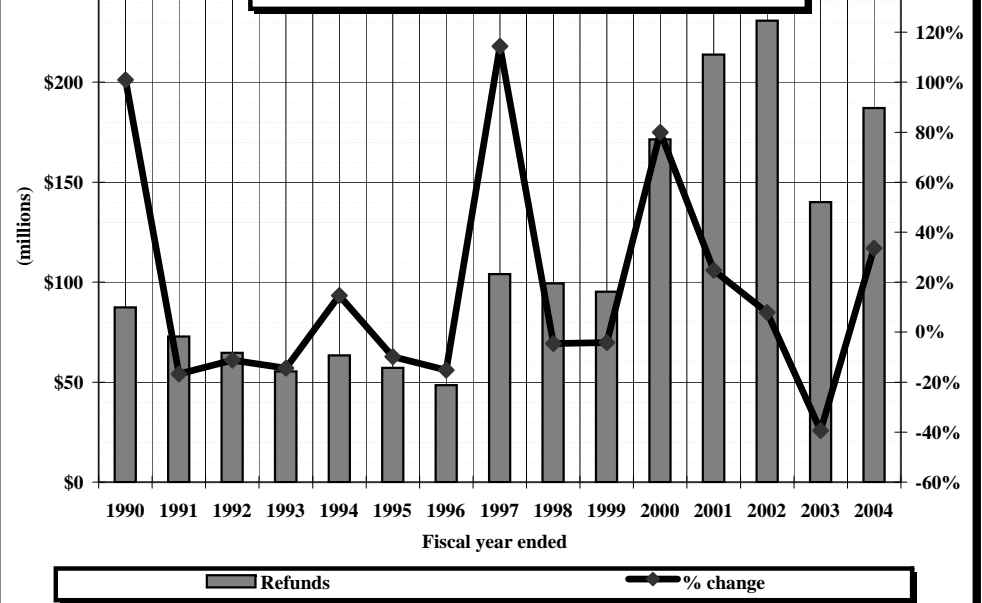


TABLE 23. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

| State | Federal deductibility | Marginal rates and tax brackets for single filers for 2004 income year [Refer to footnotes as applicable] | Individual income tax deduction amounts in effect for 2004 income year | | | | Population July 1, 2003 (Bureau of Census) [1,000s] | Individual income tax collections fiscal year 2003* | | | Personal income 2002 | | Individual income tax collections as a % of personal income | |
|-------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|----------|---------------------|-----------|-----------------------------------------------------|-----------------------------------------------------|-----------------|------|----------------------|-----------------|-------------------------------------------------------------|------|
| | | | Standard Deduction | | Personal Exemptions | | | Amount [\$1,000s] | Per capita | | Amount [\$1,000s] | Per capita [\$] | [%] | Rank |
| | | | Single | Joint | Single | Dependent | | | Amount [\$1.00] | Rank | | | | |
| Alabama | yes | 2%>\$0; 4%>\$500; 5%>\$3K | \$2,000 | \$4,000 | \$1,500 | \$300 | 4,504 | 2,035,538 | 451.94 | 37 | 114,692,872 | 25,595 | 1.77% | 36 |
| Arizona | no | 2.87%>\$0; 3.20%>\$10K; 3.74%>\$25K; 4.72%>\$50K; 5.04%>\$150K | \$4,050 | \$8,100 | \$2,100 | \$2,100 | 5,579 | 2,102,361 | 376.83 | 39 | 145,114,394 | 26,680 | 1.45% | 40 |
| Arkansas | no | 1%>\$0; 2.5%>\$3,399; 3.5% >\$6,799; 4.5%>\$10,299; 6%>\$17,099; 7%>\$28,499 [Special rates apply to low income taxpayers. Indexed for inflation.] | \$2,000 | \$4,000 | \$20 | \$20 | 2,728 | 1,528,231 | 560.20 | 34 | 63,544,951 | 23,470 | 2.40% | 19 |
| California | no | 1%>\$0; 2%>\$6,147; 4%>\$14,571; 6%>\$22,997; 8%>\$31,925; 9.3%>\$40,346 [Indexed for inflation] | \$3,070 | \$6,140 | \$80 | \$251 | 35,463 | 32,709,761 | 922.36 | 7 | 1,149,183,269 | 32,845 | 2.85% | 8 |
| Colorado | no | 4.63 % of federal taxable income | ----- | ----- | ----- | ----- | 4,548 | 3,235,796 | 711.48 | 17 | 153,961,846 | 34,228 | 2.10% | 32 |
| Connecticut | no | 3%>\$0; 5%>\$10K | ----- | ----- | \$12,500* | ----- | 3,487 | 3,639,362 | 1,043.69 | 5 | 147,082,014 | 42,521 | 2.47% | 16 |
| Delaware | no | 2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 5.95%>\$60K | \$3,250 | \$6,500 | \$110 | \$110 | 818 | 710,304 | 868.34 | 9 | 26,669,911 | 33,085 | 2.66% | 13 |
| Georgia | no | 1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$ 3,750; 5%>\$5,250; 6%>\$7K | \$2,300 | \$3,000 | \$2,700 | \$2,700 | 8,676 | 6,271,374 | 722.84 | 16 | 244,999,712 | 28,689 | 2.56% | 14 |
| Hawaii | no | 1.4%>\$0; 3.2%>\$2K; 5.5%>\$4K; 6.4%>\$8K; 6.8%>\$12K; 7.2%>\$16K; 7.6%>\$20K; 7.9%>\$30K; 8.25%>\$40K | \$1,500 | \$1,900 | \$1,040 | \$1,040 | 1,249 | 1,037,854 | 830.95 | 12 | 36,482,311 | 29,552 | 2.84% | 9 |
| Idaho | no | 1.6%>\$0; 3.6%>\$1,104; 4.1%>\$2,207; 5.1%>\$3,311; 6.1%>\$4,415; 7.1%>\$5,518; 7.4%>\$8,278; 7.8%>\$22,074 | \$4,850 | \$9,700 | \$3,100 | \$3,100 | 1,367 | 843,780 | 617.25 | 25 | 34,381,128 | 25,597 | 2.45% | 17 |
| Illinois | no | 3% of FAGI with modification | ----- | ----- | \$2,000 | \$2,000 | 12,649 | 7,340,982 | 580.36 | 32 | 409,140,348 | 32,510 | 1.79% | 35 |
| Indiana | no | 3.4% of FAGI with modification | ----- | ----- | \$1,000 | \$1,000 | 6,200 | 3,644,159 | 587.77 | 29 | 172,184,567 | 27,960 | 2.12% | 31 |
| Iowa | yes | 0.36 %>\$0; 0.72%>\$1,242; 2.43%>\$2,484; 4.5%>\$4,968; 6.12%>\$11,178; 6.48%>\$18,630; 6.8%>\$24,840; 7.92%>\$37,260; 8.98%>\$55,890 | \$1,580* | \$3,880* | \$40 | \$40 | 2,942 | 1,791,129 | 608.81 | 27 | 81,745,234 | 27,854 | 2.19% | 28 |
| Kansas | no | 3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K | \$3,000 | \$6,000 | \$2,250 | \$2,250 | 2,725 | 1,776,884 | 652.07 | 22 | 78,267,830 | 28,850 | 2.27% | 24 |
| Kentucky | no | 2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 6%>\$8K | \$1,870 | \$1,870 | \$20 | \$20 | 4,118 | 2,813,947 | 683.33 | 19 | 105,428,829 | 25,777 | 2.67% | 12 |
| Louisiana | yes | 2 %>\$0; 4%>\$12,500; 6%>\$25,000 | ----- | ----- | \$4,500* | \$1,000 | 4,494 | 1,867,150 | 415.48 | 38 | 114,457,452 | 25,565 | 1.63% | 38 |
| Maine | no | 2%>\$0; 4.5%>\$4,350; 7%>\$8,650; 8.5%>\$17,350 | \$4,850 | \$8,150 | \$2,850* | \$2,850* | 1,309 | 1,074,826 | 821.10 | 13 | 36,566,283 | 28,177 | 2.94% | 7 |

*[Declining tax credit applies in lieu of deductions, exemptions; credit declines to 0%>\$54,500 income.]

[Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.]

*[Indexed for inflation]

*[Standard deduction and personal exemptions combined: \$4,500 S,M,F,S; \$9K MFJ,HH]

*[Indexed for inflation]

TABLE 23. -Continued

| State | Federal deduct- ibility | Marginal rates and tax brackets for single filers for 2004 income year [Refer to footnotes as applicable] | Individual income tax deduction amounts in effect for 2004 income year | | | | Population July 1, 2003 (Bureau of Census) [1,000s] | Individual income tax collections fiscal year 2003* | | | Personal income 2002 | | Individual income tax collections as a % of per- sonal income | | | |
|--------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|----------|-----------|-----------|-----------------------------------------------------------------|--------------------------------------------------------|----------|----------------------|-------------------------|--------|---------------------------------------------------------------------------|-----------------------|-----|------|
| | | | Standard | | Deduction | | | Personal Exemptions | | Amount [\$1,000s] | Per capita | | Amount [\$1,000s] | Per capita [\$] | [%] | Rank |
| | | | Single | Joint | Single | Dependent | | Amount [\$1.00] | Rank | | | | | | | |
| Maryland | no | 2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K | \$2,000 | \$4,000 | \$2,400 | \$2,400 | 5,512 | 4,681,860 | 849.39 | 10 | 198,925,918 | 36,557 | 2.35% | 22 | | |
| Massachu- setts | no | 5.3% or 12% (certain capital gains) | ----- | ----- | \$3,300 | \$1,000 | 6,420 | 8,026,149 | 1,250.18 | 1 | 249,918,793 | 38,973 | 3.21% | 5 | | |
| Michigan | no | 3.9% of FAGI with modification | ----- | ----- | \$3,100 | \$3,000 | 10,082 | 6,519,643 | 646.66 | 23 | 301,759,677 | 30,048 | 2.16% | 29 | | |
| Minnesota | no | 5.35%>\$0; 7.05%>\$19,440; 7.85%>\$63,860 | \$4,850 | \$9,700 | \$3,100 | \$3,100 | 5,064 | 5,374,550 | 1,061.33 | 4 | 166,729,938 | 33,180 | 3.22% | 4 | | |
| Mississippi | no | 3%>\$0; 4%>\$5K; 5% >\$10K | \$2,300 | \$4,600 | \$6,000 | \$1,500 | 2,883 | 1,020,028 | 353.81 | 40 | 64,552,413 | 22,511 | 1.58% | 39 | | |
| Missouri | yes* | 1.5%>\$0; 2%>\$1K; 2.5%>\$2K; 3%>\$3K; 3.5%>\$4K; 4%>\$5K; 4.5%>\$6K; 5%>\$7K; 5.5%>\$8K; 6%>\$9K *[amount of allowable deduction may be limited to \$5K or \$10K] | \$4,850 | \$9,700 | \$2,100 | \$1,200 | 5,719 | 3,519,844 | 615.46 | 26 | 163,118,591 | 28,719 | 2.16% | 29 | | |
| Montana | yes* | 2%>\$0; 3%>\$2,300; 4%>\$4,600; 5%>\$9,200; 6%>\$13,800; 7%>\$18,400; 8%>\$22,900; 9%>\$32,100; 10%>\$45,900; 11%>\$80,300 | \$3,440* | \$6,880* | \$1,840 | \$1,840 | 918 | 535,830 | 583.69 | 30 | 22,362,981 | 24,557 | 2.40% | 19 | | |
| Nebraska | no | 2.56%>\$0; 3.57%>\$2,400; 5.12%>\$17K; 6.84%>\$26,500 | \$4,850 | \$8,140 | \$101 | \$101 | 1,737 | 1,122,893 | 646.46 | 24 | 49,500,161 | 28,672 | 2.27% | 24 | | |
| New Hamp- shire | no | 5% applies to interest/dividend income | ----- | ----- | \$2,400 | ----- | 1,289 | 55,118 | 42.76 | 42 | 44,062,730 | 34,543 | 0.13% | 42 | | |
| New Jersey | no | 1.4%>\$0; 1.75% >\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K | ----- | ----- | \$1,000 | \$1,500 | 8,642 | 6,735,282 | 779.37 | 14 | 334,330,728 | 38,979 | 2.01% | 34 | | |
| New Mexico | no | 1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 6%>\$16K; 6.8%>\$26K | \$4,850 | \$9,700 | \$3,100 | \$3,100 | 1,879 | 923,113 | 491.28 | 36 | 44,945,537 | 24,228 | 2.05% | 33 | | |
| New York | no | 4%>\$0; 4.5%>\$8K; 5.25%>\$11K; 5.9%>\$13K; 6.85%>\$20K; 7.375%>\$100K; 7.7%>\$500K | \$7,500 | \$14,600 | ----- | \$1,000 | 19,212 | 22,648,364 | 1,178.87 | 2 | 676,598,158 | 35,330 | 3.35% | 2 | | |
| North Carolina | no | 6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K; 8.25%>\$200K (MFJ/QW) 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) | \$3,000 | \$6,000 | \$2,500* | \$2,500* | 8,421 | 7,089,142 | 841.84 | 11 | 229,737,325 | 27,640 | 3.09% | 6 | | |
| North Dakota | no | 2.1 %>\$0; 3.92%>\$29,050; 4.34%>\$70,350; 5.04%>\$146,750; 5.54%>\$319,100 | \$4,850 | \$9,700 | \$3,100 | \$3,100 | 633 | 199,390 | 314.99 | 41 | 16,949,214 | 26,742 | 1.18% | 41 | | |

TABLE 23. -Continued

| State | Federal deduct- ibility | Marginal rates and tax brackets for single filers for 2004 income year [Refer to footnotes as applicable] | Individual income tax deduction amounts in effect for 2004 income year | | | | Population July 1, 2003 (Bureau of Census) [1,000s] | Individual income tax collections fiscal year 2003* | | | Personal income 2002 | | Individual income tax collections as a % of per- sonal income | |
|-------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------|-----------|-----------------------------------------------------------------|--------------------------------------------------------|--------------------|------|-------------------------|-----------------------|---------------------------------------------------------------------------|------|
| | | | Standard | Deduction | Personal Exemptions | | | Amount [\$1,000s] | Per capita | | Amount [\$1,000s] | Per capita [\$] | [%] | Rank |
| | | | Single | Joint | Single | Dependent | | | Amount [\$1.00] | Rank | | | | |
| Ohio | no | 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K; 5.943%>\$80K; 6.9%>\$100K; 7.5%>\$200K [In the event of a significant budget surplus at the close of the state's fiscal year, the surplus is refunded to taxpayers through a temporary reduction in the income tax rates.] | ----- | ----- | \$1,300 | \$1,300 | 11,438 | 7,916,410 | 692.11 | 18 | 333,529,148 | 29,230 | 2.37% | 21 |
| Oklahoma | yes* | 0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$6,200; 6%>\$7,700; 7%>\$10K *[Rates assume filer does not deduct federal income tax liability. If tax is deducted, applicable rates are 0.5%-10% on income up to \$1K and >\$16K, respectively.] | \$2,000 | \$2,000 | \$1,000 | \$1,000 | 3,506 | 2,113,947 | 602.95 | 28 | 90,546,805 | 25,958 | 2.33% | 23 |
| | | | [MFS standard deduction is \$500 or 15% of AGI, not to exceed \$1K. Other filers with AGI>\$13,333, standard deduction is as given; for AGI between \$6,666-\$13,333, standard deduction = 15% of AGI; for AGI<\$6,666, standard deduction is \$1K] | | | | | | | | | | | |
| Oregon | yes | 5%>\$0; 7%>\$2,600; 9%>\$6,500 | \$1,670 | \$3,345 | \$151 | \$151 | 3,564 | 4,023,579 | 1,128.95 | 3 | 100,285,950 | 28,464 | 4.01% | 1 |
| | | | [Indexed for inflation] | | | | | | | | | | | |
| Pennsylva- nia | no | 3.07%>\$0 | ----- | ----- | ----- | ----- | 12,371 | 6,661,780 | 538.50 | 35 | 382,602,829 | 31,034 | 1.74% | 37 |
| Rhode Island | no | 25% of federal income tax liability | \$4,850 | \$8,150 | \$3,100 | \$3,100 | 1,076 | 824,870 | 766.61 | 15 | 33,180,561 | 31,042 | 2.49% | 15 |
| South Carolina | no | 2.5%>\$0; 3%>\$2,460; 4%>\$4,920; 5%>\$7,380; 6%>\$9,840; 7%>\$12,300 | \$4,850 | \$9,700 | \$3,100 | \$3,100 | 4,149 | 2,334,066 | 562.56 | 33 | 104,636,030 | 25,485 | 2.23% | 26 |
| | | | [Deductions and exemptions tied to Federal tax system and indexed for inflation.] | | | | | | | | | | | |
| Tennessee | no | 6% applies to interest/dividend income. | ----- | ----- | \$1,250 | ----- | 5,845 | 115,593 | 19.78 | 43 | 160,316,607 | 27,678 | 0.07% | 43 |
| Utah | yes | 2.3%>\$0; 3.3%>\$863; 4.2%>\$1,726; 5.2%>\$2,588; 6%>\$3,450; 7%>\$4,313 | \$4,850 | \$9,700 | \$2,325* | \$2,325* | 2,352 | 1,572,512 | 668.59 | 20 | 58,089,444 | 25,041 | 2.71% | 11 |
| | | | *[3/4 of federal exemption] | | | | | | | | | | | |
| Vermont | no | 3.6%>\$0; 7.2%>\$28,400; 8.5%>\$68,800; 9%>\$143,500; 9.5%>\$311,950 | ----- | ----- | \$3,100 | ----- | 619 | 411,343 | 664.53 | 21 | 18,405,362 | 29,855 | 2.23% | 26 |
| Virginia | no | 2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K | \$3,000 | \$5,000 | \$800 | \$800 | 7,365 | 6,775,746 | 919.99 | 8 | 239,766,682 | 32,964 | 2.83% | 10 |

TABLE 23. -Continued

| State | Federal deduct- ibility | Marginal rates and tax brackets for single filers for 2004 income year [Refer to footnotes as applicable] | Individual income tax deduction amounts in effect for 2004 income year | | | | Population July 1, 2003 (Bureau of Census) [1,000s] | Individual income tax collections fiscal year 2003* | | | Personal income 2002 | | Individual income tax collections as a % of per- sonal income | |
|------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|----------|---------------------|-----------|-----------------------------------------------------------------|--------------------------------------------------------|---------------------|-------|-------------------------|-----------------------|---------------------------------------------------------------------------|-------|
| | | | Standard Deduction | | Personal Exemptions | | | Amount [\$1,000s] | Per capita | | Amount [\$1,000s] | Per capita [\$] | [%] ^a | Rank |
| | | | Single | Joint | Single | Dependent | | | Amount [\$1.00] | Rank | | | | |
| West Virginia | no | 3%>\$0; 4%>\$10K; 4.5%>\$25K; 6%>\$40K; 6.5%>\$60K | ----- | ----- | \$2,000 | \$2,000 | 1,811 | 1,055,523 | 582.84 | 31 | 43,038,348 | 23,841 | 2.45% | 17 |
| Wisconsin | no | 4.6%>\$0; 6.15%>\$8,610; 6.50% >\$17,220; 6.75%>\$129,150 [Indexed for inflation] | \$7,950 | \$14,330 | \$700 | \$700 | 5,474 | 5,252,500 | 959.54 | 6 | 162,866,342 | 29,937 | 3.23% | 3 |
| Total 43 states | | | ----- | ----- | ----- | ----- | 240,840 | 181,932,513 | 755.41 ^a | ----- | 7,404,659,223 | 30,745 ^a | 2.46% ^a | ----- |

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2003*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2003*.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, March 28, 2005 release.

Tax Foundation. *State Individual Income Tax Rates as of December 31, 2004*; State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

All dollar amounts are in current dollars (not adjusted for inflation).

^aWeighted average computations based on tax collection, personal income, and population totals for 43 states levying a tax on personal income.

TABLE 24. INDIVIDUAL INCOME TAX COLLECTIONS
[G.S.105 ARTICLE 4, PART 2.]

| Fiscal year | Total gross individual income tax collections [\$] | Refunds [\$] | Individual Income Tax Net Collections Before & After Reimbursements, Transfers | | | | | | | Year-over-year % change | | | | |
|--------------|-------------------------------------------------------|-----------------|--------------------------------------------------------------------------------|----------------------------------------|---------------------------------------------------------|-------------------------------------------------|-----------------------------------------------------|--------------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------------------|----------------------------------|------------------------|--------|
| | | | Net collections before reimbursements/transfers [\$] | (-) Reserved to be distributed [\$] | (-) Reserves/transfers for administrative costs [\$] | (-) Reimbursements to local governments [\$] | (-) Inter-governmental inter-fund transfers [\$] | (-) Collection fees on overdue tax debts [\$] | (-) Collections to General Fund [\$] | Individual income tax gross collections | Individual income tax refunds | Net collections before transfers | Amount to General Fund | |
| | | | | | | | | | | | | | | |
| 1989-90..... | 4,018,661,663 | 582,771,557 | 3,435,890,105 | 45,000,000 | - | - | - | 500,288 | - | 3,390,389,817 | 10.34% | -4.56% | 13.35% | 12.93% |
| 1990-91..... | 4,097,990,558 | 516,009,540 | 3,581,981,018 | 47,000,000 | - | - | - | 506,868 | - | 3,534,474,150 | 1.97% | -11.46% | 4.25% | 4.25% |
| 1991-92..... | 4,209,151,297 | 625,667,495 | 3,583,483,801 | - | - | - | - | 466,126 | - | 3,583,017,675 | 2.71% | 21.25% | 0.04% | 1.37% |
| 1992-93..... | 4,581,131,864 | 588,701,807 | 3,992,430,056 | - | - | - | - | 413,664 | - | 3,992,016,392 | 8.84% | -5.91% | 11.41% | 11.41% |
| 1993-94..... | 4,927,359,602 | 638,832,419 | 4,288,527,184 | - | - | 33,640,575 | - | 380,059 | - | 4,254,506,549 | 7.56% | 8.52% | 7.42% | 6.58% |
| 1994-95..... | 5,359,677,624 | 660,235,043 | 4,699,442,582 | - | - | 33,640,575 | - | 327,273 | - | 4,665,474,733 | 8.77% | 3.35% | 9.58% | 9.66% |
| 1995-96..... | 5,764,599,183 | 834,653,369 | 4,929,945,814 | - | 584,383 | 128,972,502 | - | 353,980 | - | 4,800,034,948 | 7.55% | 26.42% | 4.90% | 2.88% |
| 1996-97..... | 6,353,560,136 | 894,387,246 | 5,459,172,888 | - | - | 128,972,502 | - | 210,126 | - | 5,329,990,261 | 10.22% | 7.16% | 10.73% | 11.04% |
| 1997-98..... | 7,126,627,746 | 968,646,494 | 6,157,981,252 | - | - | 128,972,502 | - | 138,533 | - | 6,028,870,217 | 12.17% | 8.30% | 12.80% | 13.11% |
| 1998-99..... | 7,794,920,222 | 1,059,036,097 | 6,735,884,126 | - | - | 128,972,502 | - | 411,344 | - | 6,606,500,277 | 9.38% | 9.33% | 9.38% | 9.58% |
| 1999-00..... | 8,316,517,056 | 1,106,846,589 | 7,209,670,466 | - | 282,489 | 128,972,502 | - | 309,298 | - | 7,080,106,177 | 6.69% | 4.51% | 7.03% | 7.17% |
| 2000-01..... | 8,885,680,514 | 1,341,199,373 | 7,544,481,141 | - | 937,057 | 128,972,502 | - | 23,229,059 | - | 7,391,342,524 | 6.84% | 21.17% | 4.64% | 4.40% |
| 2001-02..... | 8,624,387,711 | 1,372,786,018 | 7,251,601,693 | - | 1,174,706 | 128,972,502 | - | (17,735,003) | 4,559,656 | 7,134,629,832 | -2.94% | 2.36% | -3.88% | -3.47% |
| 2002-03..... | 8,533,920,978 | 1,436,462,191 | 7,097,458,787 | - | 122,146 | - | - | 493,278 | 8,316,491 | 7,088,526,873 | -1.05% | 4.64% | -2.13% | -0.65% |
| 2003-04..... | 8,984,966,504 | 1,465,348,511 | 7,519,617,993 | - | 122,628 | - | - | 957,050 | 8,640,230 | 7,509,898,086 | 5.29% | 2.01% | 5.95% | 5.94% |

Detail may not add to totals due to rounding.

Individual income tax: Effective for tax years beginning on or after January 1, 1989, the starting point in determining North Carolina taxable income is taxable income for federal income tax purposes, subject to certain additions, deductions, and transitional adjustments. Both the North Carolina standard deduction and personal exemption allowance amounts differ from those for federal purposes because the federal amounts are adjusted annually; North Carolina's are not.

Personal exemption amounts: The personal exemption for North Carolina purposes is \$2,500 for a taxpayer whose federal adjusted gross income is less than the amount shown for his filing status in the chart below; a taxpayer with federal adjusted gross income equal to or more than the threshold amount is allowed a personal exemption amount of \$2,000.

[For tax years 1989 through 1994, the personal exemption amount was \$2,000 regardless of AGI amount; for tax year 1995, the amount increased to \$2,250 subject to the AGI amount; and for tax years 1996 forward, the amount increased to \$2,500 subject to the AGI amount.]

| Filing Status | Federal AGI | Tax rates: | | Filing Status | Taxable income | Applicable tax rate | | | |
|---------------------------------------------|-------------|------------|--|-------------------------------------------------|----------------|---------------------|---------|-----------|------|
| | | | | | | Over | Up To | 2001-2005 | 1991 |
| Married filing jointly/qualifying widow(er) | \$100,000 | | | Married filing jointly/ Qualifying widow(er) | \$0 | \$21,250 | 6% | 6% | 6% |
| Head of household | \$80,000 | | | | \$21,250 | \$100,000 | 7% | 7% | 7% |
| Single | \$60,000 | | | | \$100,000 | \$200,000 | 7.75% | 7.75% | 7% |
| Married filing separately | \$50,000 | | | | \$200,000 | | 8.25% * | 7.75% | 7% |
| | | | | Head of household | \$0 | \$17,000 | 6% | 6% | 6% |
| | | | | | \$17,000 | \$80,000 | 7% | 7% | 7% |
| | | | | | \$80,000 | \$160,000 | 7.75% | 7.75% | 7% |
| | | | | | \$160,000 | | 8.25% * | 7.75% | 7% |
| | | | | Single | \$0 | \$12,750 | 6% | 6% | 6% |
| | | | | | \$12,750 | \$60,000 | 7% | 7% | 7% |
| | | | | | \$60,000 | \$120,000 | 7.75% | 7.75% | 7% |
| | | | | | \$120,000 | | 8.25% * | 7.75% | 7% |
| | | | | Married filing separately | \$0 | \$10,625 | 6% | 6% | 6% |
| | | | | | \$10,625 | \$50,000 | 7% | 7% | 7% |
| | | | | | \$50,000 | \$100,000 | 7.75% | 7.75% | 7% |
| | | | | | \$100,000 | | 8.25% * | 7.75% | 7% |

*The 8.25% rate is scheduled to revert to 7.75% effective for tax year 2006 and future years.

TABLE 24.- Continued

Tax credit for dependent children:

A tax credit is allowed for each dependent child for which the taxpayer is allowed to claim a child tax credit on the federal return provided the taxpayer's federal adjusted gross income is less than the threshold amount for the taxpayer's filing status, as reflected below:

| <u>Filing Status</u> | <u>Federal AGI</u> | |
|---------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Married filing jointly/qualifying widow(er) | \$100,000 | [For tax years 1995 through 2002, the tax credit amount for each dependent child was \$60; for tax year 2003, the amount increased to \$75; for tax year 2004, the amount is \$100.] |
| Head of household | \$80,000 | |
| Single | \$60,000 | |
| Married filing separately | \$50,000 | |

Additional first-year depreciation add-back extended (G.S. 105-134.6(c)(8)):

The 2002 General Assembly enacted an add-back provision to delay the impact on North Carolina's budget of the federal 30% bonus depreciation allowance enacted in 2002. The add-back percentage schedule originally set was 100% for taxable year 2002, 70% for taxable year 2003, and 0% for taxable year 2004 and subsequent years. The federal bonus depreciation rate was increased from 30% to 50% in 2003; the add-back percentage for the taxable year 2004 was increased from 0% to 70% to delay the impact of this change on the North Carolina budget. The add-back percentage for taxable year 2005 and subsequent years is 0%.

Reserves to be distributed:

Amounts shown in *Reserved to be distributed* were funds reserved for payment of individual income tax refunds not processed as of June 30 of the respective years.

Reimbursements to local governments:

Amounts shown were payments made to local governments as reimbursement for taxes lost due to intangibles tax exemptions.

Intergovernmental, inter-fund transfers:

In fiscal year 2000-01, funds were transferred from the individual income tax account to the privilege tax account to make payment of a court-ordered refund; in fiscal year 2001-02, a subsequent transfer of \$18.2 million from the privilege tax account reimbursed the individual income tax account. *Gross individual income tax collections* and *Net collections before transfers* columns do not reflect the transfer of funds so as not to alter the reporting of taxpayer remittance levels. The *Intergovernmental inter-fund transfers* and *Collections to General Fund* columns reflect the actual handling of the transfers, reporting the \$18.2 million as an individual income tax account transfer payable to the privilege tax account in 2000-01 and as a transfer receivable from the privilege tax account in 2001-02.

North Carolina Public Campaign Fund designation (G.S. 105-159.2):

Effective for taxable years beginning on or after January 1, 2003, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the North Carolina Public Campaign Financing Fund if the individual has an income tax liability of at least \$3. On a joint return, each individual may agree to allocate \$3 to the Fund; agreeing to allocate \$3 to the Fund neither increases the tax nor reduces a refund. (The N.C. Public Campaign Financing Fund was established to provide an alternative means of financing candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)

Figure 24.1 Individual Income Tax Collections

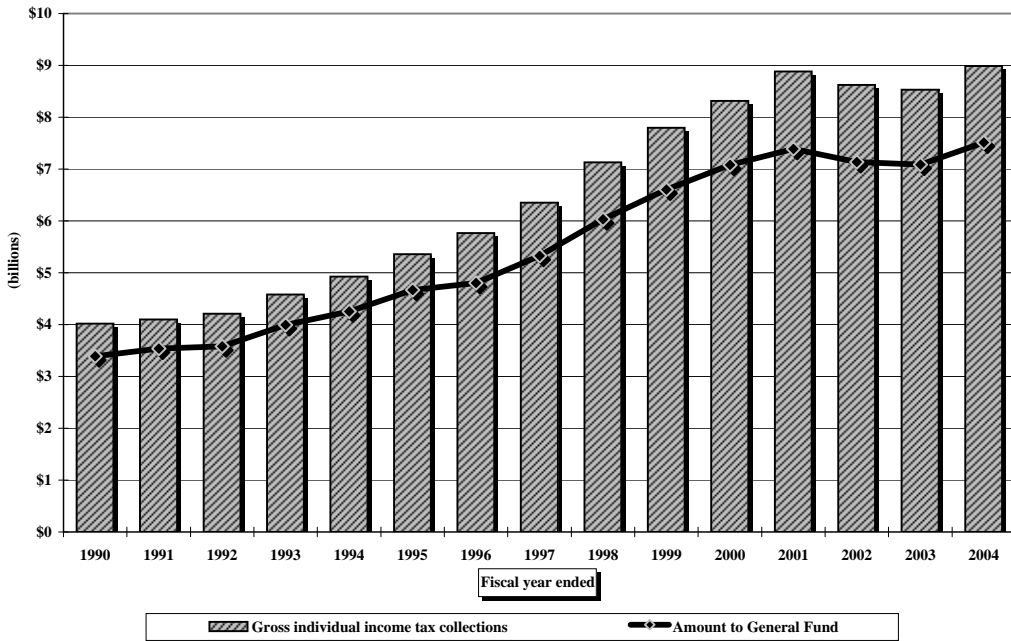


Figure 24.2 Growth Patterns of Individual Income Tax Collections

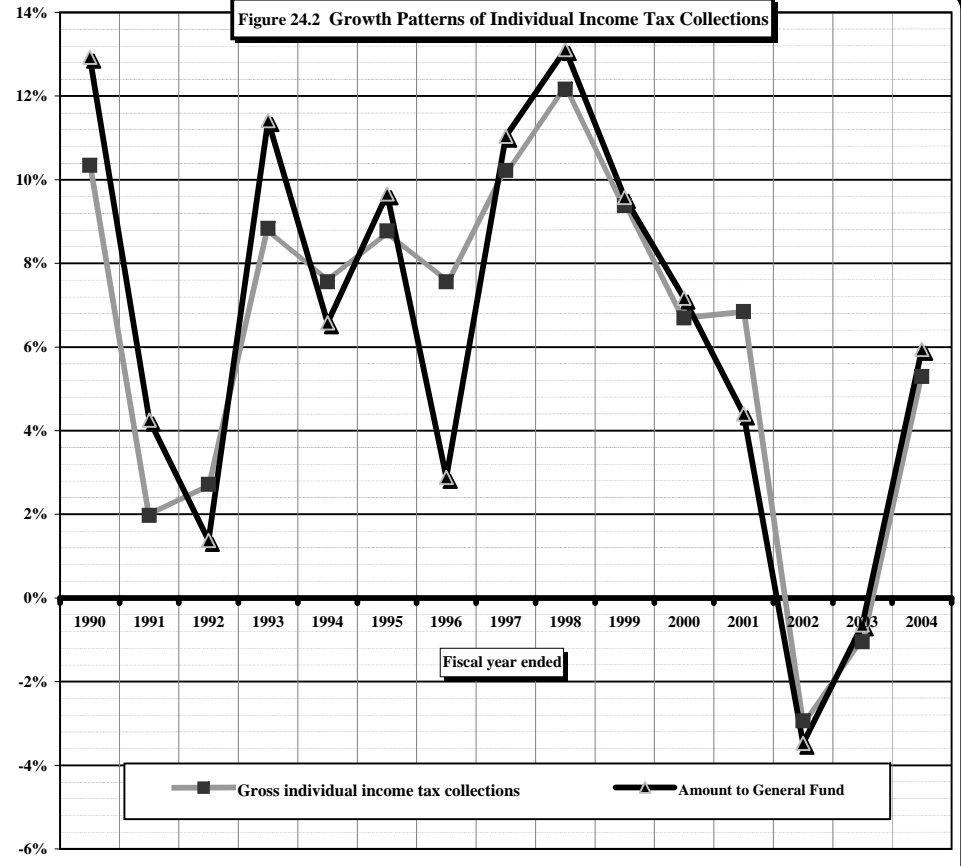


Figure 24.3 Individual Income Tax Refunds and % Change

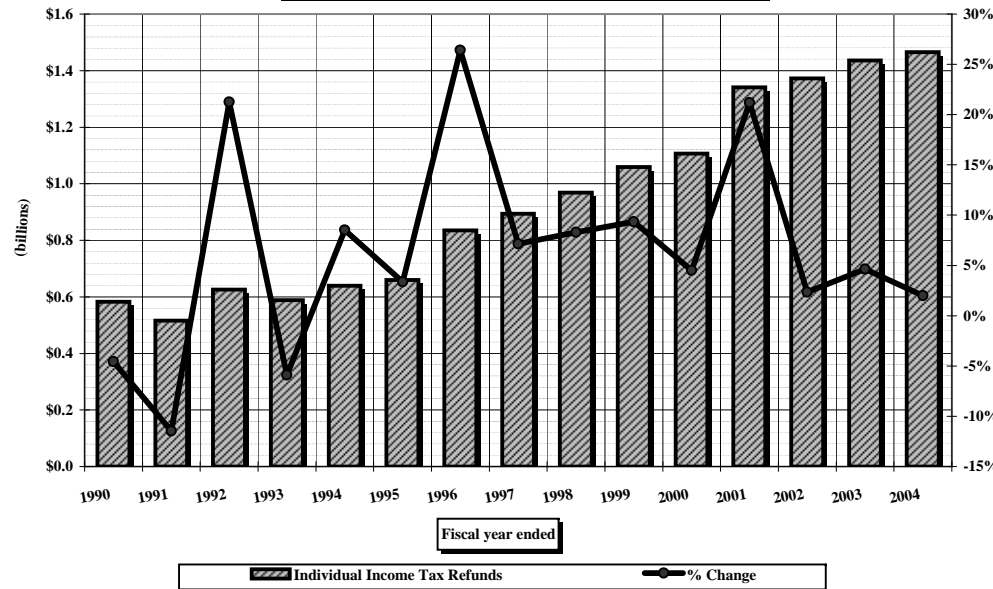


Figure 24.4 Individual Income Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

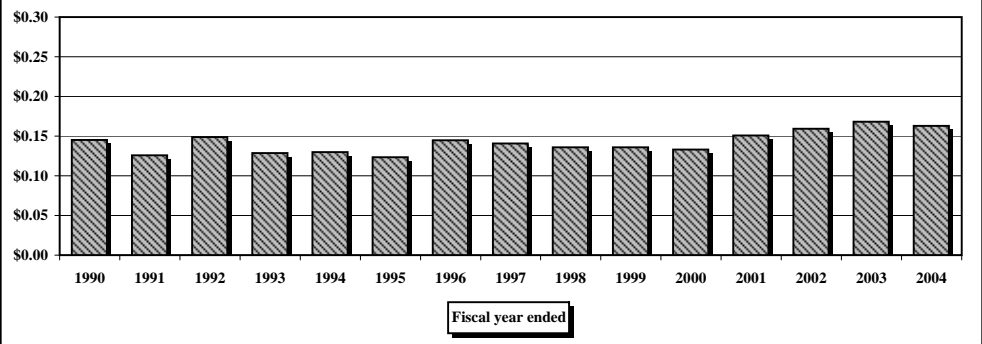


TABLE 25. STATISTICS OF SPECIAL PROGRAMS

| Special Funds | | | | | | | | | | | |
|-----------------------|-------------------------------------------------|---------------------------------|------------------------------------------------------------|---------------------------------|--------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------|-----------------------------------|------------------------|---------------------------------------------------------------------|--------------------------|
| Individual Income Tax | | | | | | | | Privilege Tax | | | |
| For tax year | N.C. Candidates Financing Fund [G.S. 105-269.6] | | N.C. Nongame and Endangered Wildlife Fund [G.S. 105-269.5] | | N.C. Political Parties Financing Fund [G.S. 105-159.1] | | N.C. Public Campaign Financing Fund [Individuals] [G.S. 105-159.2] | | For tax year beginning | N.C. Public Campaign Financing Fund [Attorneys] [G.S. 105-41(a)(1)] | |
| | Taxpayers contributing [#] | Refund contribution amount [\$] | Taxpayers contributing [#] | Refund contribution amount [\$] | Taxpayers designating [computed] [#] | Income tax designated amount [\$] | Taxpayers designating [computed] [#] | Income tax designated amount [\$] | | Attorneys contributing [#] | Contribution amount [\$] |
| 1990..... | 5,688 | 23,287 | 40,642 | 407,998 | 424,239 | 424,239 | - | - | - | - | - |
| 1991..... | 5,422 | 20,699 | 39,219 | 330,458 | 398,350 | 398,350 | - | - | - | - | - |
| 1992..... | 4,770 | 21,811 | 35,326 | 325,765 | 423,991 | 423,991 | - | - | - | - | - |
| 1993..... | 4,530 | 17,851 | 34,671 | 321,685 | 380,284 | 380,284 | - | - | - | - | - |
| 1994..... | 4,596 | 19,740 | 34,875 | 351,240 | 378,163 | 378,163 | - | - | - | - | - |
| 1995..... | 4,694 | 22,303 | 35,854 | 366,531 | 243,033 | 243,033 | - | - | - | - | - |
| 1996..... | 4,497 | 22,139 | 32,905 | 335,852 | 196,999 | 196,999 | - | - | - | - | - |
| 1997..... | 4,721 | 21,314 | 30,663 | 336,469 | 306,777 | 306,777 | - | - | - | - | - |
| 1998..... | 4,847 | 27,367 | 30,611 | 354,928 | 327,481 | 327,481 | - | - | - | - | - |
| 1999..... | 7,256 | 47,644 | 33,325 | 383,445 | 380,874 | 380,874 | - | - | - | - | - |
| 2000..... | 6,447 | 37,317 | 31,574 | 366,837 | 399,566 | 399,566 | - | - | - | - | - |
| 2001..... | 6,538 | 49,055 | 31,445 | 426,740 | 499,697 | 499,697 | - | - | - | - | - |
| 2002..... | 6,196 | 91,781 | 22,735 | 312,269 | 495,743 | 495,743 | - | - | July 1, 2003 | 989 | 49,446 |
| 2003..... | - | - | 23,339 | 343,707 | 456,120 | 456,120 | 324,349 | 973,046 | July 1, 2004 | 741 | 37,046 |

Contribution and designated amounts reflect amounts deposited into the funds for the designated tax year.

N.C. Candidates Financing Fund [G.S. 105-269.6] [Repealed effective for tax years beginning on or after January 1, 2003.]

A taxpayer entitled to a refund of individual income tax may elect to contribute all or part of the *refund* to the N.C. Candidates Financing Fund for the use of political campaigns.

N.C. Nongame and Endangered Wildlife Fund [G.S. 105-269.5]

A taxpayer entitled to a refund of individual income tax may elect to contribute all or part of the *refund* to the N.C. Nongame and Endangered Wildlife Fund to be used for management, protection, and preservation of wildlife.

N.C. Political Parties Financing Fund [G.S. 105-159.1]

Every taxpayer whose individual income tax liability is at least \$1 for a given tax year, may on the D-400 return, elect to designate \$1 to be contributed to the political party of choice. Election to make this contribution does not affect the taxpayer's income tax liability or refund.

N.C. Public Campaign Financing Fund designation [G.S. 105-159.2]

Effective for taxable years beginning on or after January 1, 2003, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the North Carolina Public Campaign Financing Fund if the individual has an income tax liability of at least \$3. On a joint return, each individual may agree to allocate \$3 to the Fund; agreeing to allocate \$3 to the Fund neither increases the tax nor reduces a refund.

N.C. Public Campaign Financing Fund contribution [G.S. 105-41(a)(1)]

Attorneys are provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax is paid. The contribution is not considered part of the tax owed. [Effective on/after July 1, 2003 (applications for new licenses); effective on/after July 1, 2004 (issuance of license renewals)] Privilege license taxes are imposed annually and are due July 1 of each year; the tax applicable to attorneys is imposed for the privilege of engaging in the practice of law during the fiscal year that begins on the July 1 due date of the tax.

(The N.C. Public Campaign Financing Fund was established to provide an alternative means of financing candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)

TABLE 26. GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

| Fiscal year | Withholding payments | | | | | | | | | Estimated | | | Final [returns & assessments] | | | Total individual income tax gross collections | |
|--------------|-------------------------|------------|-----------------|-----------------------|------------|-----------------|---------------------------|------------|-----------------|-------------------------|------------|-----------------|-------------------------------|------------|-----------------|-----------------------------------------------|-----------------|
| | Quarterly | | | Monthly | | | Accelerated | | | Estimated payments [\$] | % of total | Annual % change | Final payments [\$] | % of total | Annual % change | Total payments [\$] | Annual % change |
| | Quarterly payments [\$] | % of total | Annual % change | Monthly payments [\$] | % of total | Annual % change | Accelerated payments [\$] | % of total | Annual % change | | | | | | | | |
| 1989-90..... | 209,775,876 | 5.2% | -3.7% | 2,897,754,022 | 72.1% | 5.7% | - | - | - | 512,290,513 | 12.7% | 28.1% | 398,841,250 | 9.9% | 40.9% | 4,018,661,663 | 10.3% |
| 1990-91..... | 192,739,065 | 4.7% | -8.1% | 1,891,442,278 | 46.2% | -34.7% | 1,187,455,956 | 29.0% | 100.0% | 471,724,009 | 11.5% | -7.9% | 354,629,248 | 8.7% | -11.1% | 4,097,990,558 | 2.0% |
| 1991-92..... | 191,343,403 | 4.5% | -0.7% | 354,951,100 | 8.4% | -81.2% | 2,790,985,335 | 66.3% | 135.0% | 491,631,761 | 11.7% | 4.2% | 380,239,696 | 9.0% | 7.2% | 4,209,151,297 | 2.7% |
| 1992-93..... | 205,716,347 | 4.5% | 7.5% | 375,954,593 | 8.2% | 5.9% | 3,046,355,669 | 66.5% | 9.1% | 572,940,256 | 12.5% | 16.5% | 380,164,995 | 8.3% | 0.0% | 4,581,131,864 | 8.8% |
| 1993-94..... | 219,361,047 | 4.5% | 6.6% | 400,349,912 | 8.1% | 6.5% | 3,335,039,140 | 67.7% | 9.5% | 580,307,383 | 11.8% | 1.3% | 392,302,122 | 8.0% | 3.2% | 4,927,359,602 | 7.6% |
| 1994-95..... | 222,383,060 | 4.1% | 1.4% | 416,962,682 | 7.8% | 4.1% | 3,660,104,518 | 68.3% | 9.7% | 621,999,733 | 11.6% | 7.2% | 438,227,631 | 8.2% | 11.7% | 5,359,677,624 | 8.8% |
| 1995-96..... | 237,591,726 | 4.1% | 6.8% | 415,092,795 | 7.2% | -0.4% | 3,915,632,302 | 67.9% | 7.0% | 675,537,679 | 11.7% | 8.6% | 520,744,681 | 9.0% | 18.8% | 5,764,599,183 | 7.6% |
| 1996-97..... | 291,630,335 | 4.6% | 22.7% | 458,018,779 | 7.2% | 10.3% | 4,171,750,920 | 65.7% | 6.5% | 792,178,770 | 12.5% | 17.3% | 639,981,330 | 10.1% | 22.9% | 6,353,560,136 | 10.2% |
| 1997-98..... | 339,505,906 | 4.8% | 16.4% | 486,836,857 | 6.8% | 6.3% | 4,549,750,231 | 63.8% | 9.1% | 946,046,839 | 13.3% | 19.4% | 804,487,913 | 11.3% | 25.7% | 7,126,627,746 | 12.2% |
| 1998-99..... | 386,155,608 | 5.0% | 13.7% | 559,275,845 | 7.2% | 14.9% | 4,937,213,785 | 63.3% | 8.5% | 1,020,970,246 | 13.1% | 7.9% | 891,304,737 | 11.4% | 10.8% | 7,794,920,222 | 9.4% |
| 1999-00..... | 412,458,504 | 5.0% | 6.8% | 592,699,461 | 7.1% | 6.0% | 5,293,436,732 | 63.6% | 7.2% | 1,060,882,141 | 12.8% | 3.9% | 957,040,217 | 11.5% | 7.4% | 8,316,517,056 | 6.7% |
| 2000-01..... | 445,143,363 | 5.0% | 7.9% | 643,784,519 | 7.2% | 8.6% | 5,621,970,976 | 63.3% | 6.2% | 1,104,543,056 | 12.4% | 4.1% | 1,070,238,600 | 12.0% | 11.8% | 8,885,680,514 | 6.8% |
| 2001-02..... | 393,555,815 | 4.6% | -11.6% | 666,738,025 | 7.7% | 3.6% | 5,762,522,176 | 66.8% | 2.5% | 938,690,138 | 10.9% | -15.0% | 862,881,558 | 10.0% | -19.4% | 8,624,387,711 | -2.9% |
| 2002-03..... | 256,463,211 | 3.0% | -34.8% | 634,478,675 | 7.4% | -4.8% | 5,970,051,356 | 70.0% | 3.6% | 871,328,434 | 10.2% | -7.2% | 801,599,302 | 9.4% | -7.1% | 8,533,920,978 | -1.0% |
| 2003-04..... | 214,187,783 | 2.4% | -16.5% | 666,744,805 | 7.4% | 5.1% | 6,307,899,117 | 70.2% | 5.7% | 875,048,942 | 9.7% | 0.4% | 921,085,858 | 10.3% | 14.9% | 8,984,966,504 | 5.3% |

Detail may not add to totals due to rounding.

The 1987 General Assembly amended G.S.105-163.6(c1) to require employers withholding an average of \$500 or more of income each month (previously \$3,000 or more) to file and pay the amounts withheld on a monthly basis. The change in the threshold was effective for taxes withheld on or after January 1, 1988.

The 1989 General Assembly rewrote G.S.105-163.15 to increase from 80% to 90% the percentage of an individual's income tax liability that must be paid through withholding and estimated income tax to avoid the penalty for underpayment of estimated income tax. The increase in percentage was effective for tax years beginning on or after January 1, 1990.

The 1990 General Assembly rewrote G.S.105-163.1 to adopt the federal definition of wages subject to income tax withholding and to require employers who average withholding income tax of \$2,000 or more per month (accelerated filers) to file withholding tax reports and remit the tax in accordance with federal guidelines. (Effective January 1, 1991) In an attempt to simplify the payment of withheld taxes, the Internal Revenue Service adopted new regulations effective January 1, 1993, requiring accelerated filers to pay the withheld taxes semi-weekly instead of every three banking days. (Employers were not required to adopt the new system until January 1, 1994.)

Effective January 1, 2002, G.S. 105-163.6(b) was amended to require an employer who withholds an average of less than \$250 of State income taxes from wages each month to file a return and pay the taxes on a quarterly basis; G.S. 105-163.6(c) was amended to require an employer who withholds an average of at least \$250 but less than \$2,000 from wages each month to file a return and pay the taxes on a monthly basis. The amendments lowered the threshold for distinguishing quarterly filers from monthly filers from \$500 to \$250; approximately 70,000 taxpayers were converted from quarterly filers to monthly filers.

Figure 26.1 Individual Income Tax Gross Collections by Type of Payment

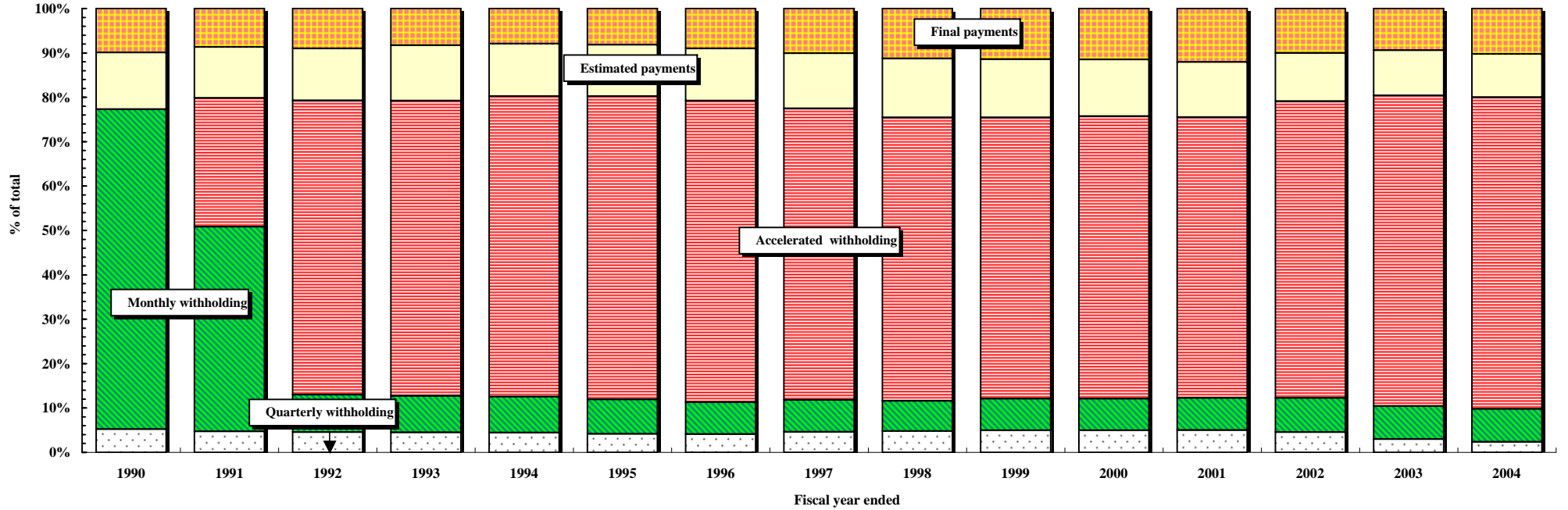
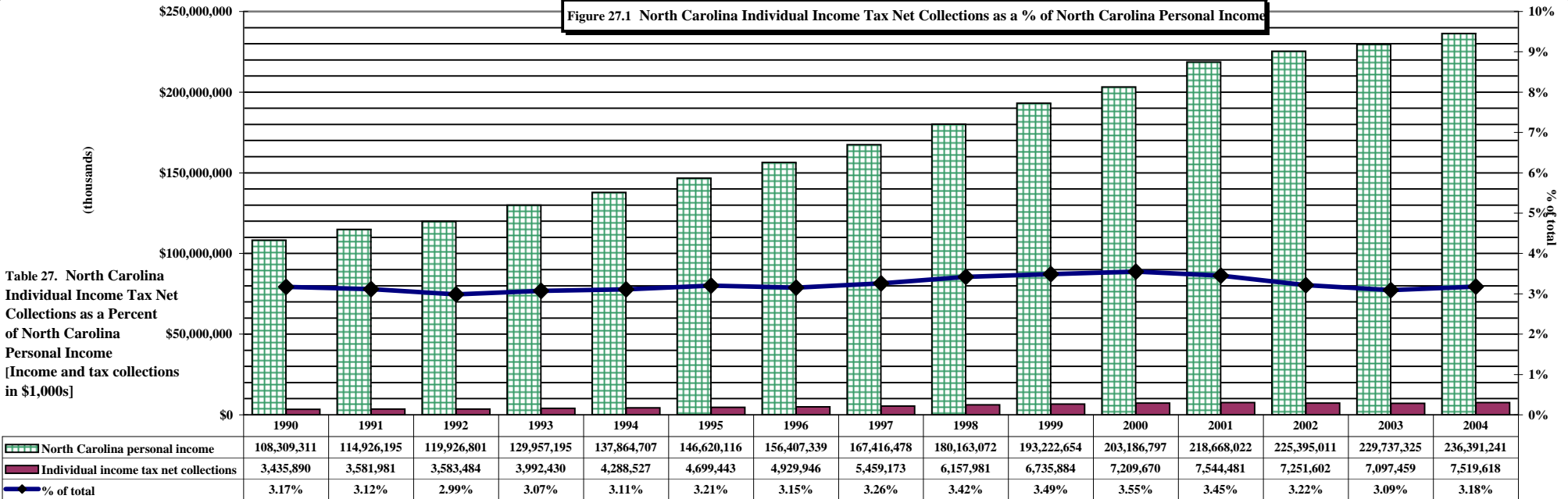


Figure 27.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income



[Personal income is for calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]
 Source of personal income data: Bureau of Economic Analysis. Table SAI-3, released March 2005.

TABLE 28. GENERAL SALES TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and PERSONAL INCOME
FOR THOSE STATES LEVYING A GENERAL SALES TAX

| State | State sales tax rate as of 1/1/2004 [%] | Local maximum sales tax rate as of 1/1/2004 [%] | Food items [1] Taxable (T) Exempt (E) | State sales tax rate as of 6/30/2003 [%] | Population 7/1/2003 (Bureau of Census) [1,000s] | General sales tax collections fiscal year 2003* | | | Per capita collections per 1 cent of tax [\$1.00] | Personal income 2002 | | Sales tax collections as a percent of personal income | | Individual income tax collections fiscal year 2003 | |
|---------------------|-----------------------------------------|-------------------------------------------------|---------------------------------------|------------------------------------------|-------------------------------------------------|-------------------------------------------------|-----------------|------|---------------------------------------------------|----------------------|-----------------|-------------------------------------------------------|------|----------------------------------------------------|-----------------------|
| | | | | | | Amount [\$1,000s] | Per capita | | | Amount [\$1,000s] | Per capita [\$] | % | Rank | Amount [\$1,000s] | Per capita [\$1,000s] |
| | | | | | | | Amount [\$1.00] | Rank | | | | | | | |
| Alabama..... | 4 | 7 | T | 4 | 4,504 | 1,764,557 | 391.78 | 43 | 97.94 | 114,692,872 | 25,595 | 1.54% | 39 | 2,035,538 | 451.94 |
| Arizona..... | 5.6 | 4.5 | E | 5.6 | 5,579 | 4,332,982 | 776.66 | 10 | 138.69 | 145,114,394 | 26,680 | 2.99% | 9 | 2,102,361 | 376.83 |
| Arkansas..... | 5.125 | 5.5 | T | 5.125 | 2,728 | 1,951,630 | 715.41 | 14 | 139.59 | 63,544,951 | 23,470 | 3.07% | 6 | 1,528,231 | 560.20 |
| California..... | 6 | 2.75 | E | 6 | 35,463 | 24,899,025 | 702.11 | 17 | 117.02 | 1,149,183,269 | 32,845 | 2.17% | 26 | 32,709,761 | 922.36 |
| Colorado..... | 2.9 | 7 | E | 2.9 | 4,548 | 1,833,200 | 403.08 | 42 | 138.99 | 153,961,846 | 34,228 | 1.19% | 44 | 3,235,796 | 711.48 |
| Connecticut..... | 6 | - | E | 6 | 3,487 | 3,065,486 | 879.12 | 6 | 146.52 | 147,082,014 | 42,521 | 2.08% | 29 | 3,639,362 | 1,043.69 |
| Florida..... | 6 | 1.5 | E | 6 | 16,999 | 14,963,444 | 880.25 | 5 | 146.71 | 492,911,503 | 29,549 | 3.04% | 7 | - | - |
| Georgia..... | 4 | 3 | E [3] | 4 | 8,676 | 4,770,869 | 549.89 | 33 | 137.47 | 244,999,712 | 28,689 | 1.95% | 32 | 6,271,374 | 722.84 |
| Hawaii..... | 4 | - | T* | 4 | 1,249 | 1,792,698 | 1,435.31 | 1 | 358.83 | 36,482,311 | 29,552 | 4.91% | 1 | 1,037,854 | 830.95 |
| Idaho..... | 6 | 3 | T* | 5 | 1,367 | 842,006 | 615.95 | 26 | 123.19 | 34,381,128 | 25,597 | 2.45% | 15 | 843,780 | 617.25 |
| Illinois..... | 6.25 | 3 | T** | 6.25 | 12,649 | 6,558,746 | 518.52 | 36 | 82.96 | 409,140,348 | 32,510 | 1.60% | 38 | 7,340,982 | 580.36 |
| Indiana..... | 6 | - | E | 5 | 6,200 | 4,210,262 | 679.07 | 21 | 135.81 | 172,184,567 | 27,960 | 2.45% | 15 | 3,644,159 | 587.77 |
| Iowa..... | 5 | 2 | E | 5 | 2,942 | 1,589,917 | 540.42 | 34 | 108.08 | 81,745,234 | 27,854 | 1.94% | 33 | 1,791,129 | 608.81 |
| Kansas..... | 5.3 | 3 | T* | 4.9 | 2,725 | 1,888,543 | 693.04 | 18 | 141.44 | 78,267,830 | 28,850 | 2.41% | 18 | 1,776,884 | 652.07 |
| Kentucky..... | 6 | - | E | 6 | 4,118 | 2,387,206 | 579.70 | 29 | 96.62 | 105,428,829 | 25,777 | 2.26% | 25 | 2,813,947 | 683.33 |
| Louisiana..... | 4 | 6.25 | E [3] | 4 | 4,494 | 2,488,627 | 553.77 | 32 | 138.44 | 114,457,452 | 25,565 | 2.17% | 26 | 1,867,150 | 415.48 |
| Maine..... | 5 | - | E | 5 | 1,309 | 857,495 | 655.08 | 22 | 131.02 | 36,566,283 | 28,177 | 2.35% | 19 | 1,074,826 | 821.10 |
| Maryland..... | 5 | - | E | 5 | 5,512 | 2,720,162 | 493.50 | 37 | 98.70 | 198,925,918 | 36,557 | 1.37% | 41 | 4,681,860 | 849.39 |
| Massachusetts..... | 5 | - | E | 5 | 6,420 | 3,708,069 | 577.58 | 30 | 115.52 | 249,918,793 | 38,973 | 1.48% | 40 | 8,026,149 | 1,250.18 |
| Michigan..... | 6 | - | E | 6 | 10,082 | 7,685,308 | 762.28 | 12 | 127.05 | 301,759,677 | 30,048 | 2.55% | 14 | 6,519,643 | 646.66 |
| Minnesota..... | 6.5 | 1 | E | 6.5 | 5,064 | 3,903,717 | 770.88 | 11 | 118.60 | 166,729,938 | 33,180 | 2.34% | 20 | 5,374,550 | 1,061.33 |
| Mississippi..... | 7 | .25 | T | 7 | 2,883 | 2,459,984 | 853.27 | 7 | 121.90 | 64,552,413 | 22,511 | 3.81% | 3 | 1,020,028 | 353.81 |
| Missouri..... | 4.225 | 4.5 | T** | 4.225 | 5,719 | 2,819,814 | 493.06 | 38 | 116.70 | 163,118,591 | 28,719 | 1.73% | 36 | 3,519,844 | 615.46 |
| Nebraska..... | 5.5 | 1.5 | E | 5 | 1,737 | 1,426,914 | 821.48 | 9 | 164.30 | 49,500,161 | 28,672 | 2.88% | 10 | 1,122,893 | 646.46 |
| Nevada..... | 6.50 | 1 | E | 6.50 | 2,242 | 2,192,321 | 977.84 | 3 | 150.44 | 66,903,994 | 30,855 | 3.28% | 5 | - | - |
| New Jersey..... | 6 | - | E | 6 | 8,642 | 5,936,057 | 686.88 | 19 | 114.48 | 334,330,728 | 38,979 | 1.78% | 34 | 6,735,282 | 779.37 |
| New Mexico..... | 5 | 2.25 | T | 5 | 1,879 | 1,368,200 | 728.15 | 13 | 145.63 | 44,945,537 | 24,228 | 3.04% | 7 | 923,113 | 491.28 |
| New York..... | 4.25 | 4.5 | E | 4 | 19,212 | 8,841,872 | 460.23 | 40 | 115.06 | 676,598,158 | 35,330 | 1.31% | 42 | 22,648,364 | 1,178.87 |
| North Carolina..... | 4.5 | 3 | E [3]** | 4.5 | 8,421 | 4,005,124 | 475.61 | 39 | 105.69 | 229,737,325 | 27,640 | 1.74% | 35 | 7,089,142 | 841.84 |
| North Dakota..... | 5 | 2.5 | E | 5 | 633 | 360,831 | 570.03 | 31 | 114.01 | 16,949,214 | 26,742 | 2.13% | 28 | 199,390 | 314.99 |
| Ohio..... | 6 | 2 | E | 5 | 11,438 | 6,761,515 | 591.14 | 28 | 118.23 | 333,529,148 | 29,230 | 2.03% | 30 | 7,916,410 | 692.11 |
| Oklahoma..... | 4.5 | 6 | T | 4.5 | 3,506 | 1,480,137 | 422.17 | 41 | 93.82 | 90,546,805 | 25,958 | 1.63% | 37 | 2,113,947 | 602.95 |
| Pennsylvania..... | 6 | 1 | E | 6 | 12,371 | 7,561,149 | 611.20 | 27 | 101.87 | 382,602,829 | 31,034 | 1.98% | 31 | 6,661,780 | 538.50 |
| Rhode Island..... | 7 | - | E | 7 | 1,076 | 764,217 | 710.24 | 15 | 101.46 | 33,180,561 | 31,042 | 2.30% | 21 | 824,870 | 766.61 |
| South Carolina..... | 5 | 2 | T** | 5 | 4,149 | 2,555,851 | 616.02 | 25 | 123.20 | 104,636,030 | 25,485 | 2.44% | 17 | 2,334,066 | 562.56 |

TABLE 28. -Continued

| State | State sales tax rate as of 1/1/2004 [%] | Local maximum sales tax rate as of 1/1/2004 [%] | Food items [1] Taxable (T) Exempt (E) | State sales tax rate as of 6/30/2003 [%] | Population 7/1/2003 (Bureau of Census) [1,000s] | General sales tax collections fiscal year 2003* | | | Per capita collections per 1 cent of tax [\$1.00] | Personal income 2002 | | Sales tax collections as a percent of personal income | | Individual income tax collections fiscal year 2003 | |
|----------------------|-----------------------------------------|-------------------------------------------------|---------------------------------------|------------------------------------------|-------------------------------------------------|-------------------------------------------------|---------------------|-----------------|---------------------------------------------------|----------------------|---------------------|-------------------------------------------------------|-------|----------------------------------------------------|---------------------|
| | | | | | | Amount [\$1,000s] | Per capita | | | Amount [\$1,000s] | Per capita [\$] | [%] | Rank | Amount [\$1,000s] | Per capita [\$1.00] |
| | | | | | | | Amount [\$1,000s] | Amount [\$1.00] | | | | | | | |
| South Dakota..... | 4 | 2 | T* | 4 | 765 | 539,396 | 705.09 | 16 | 176.27 | 20,429,854 | 26,865 | 2.64% | 12 | - | - |
| Tennessee +..... | 7 | 2.75 | T | 6 | 5,845 | 5,414,674 | 926.38 | 4 | 154.40 | 160,316,607 | 27,678 | 3.38% | 4 | 115,593 | 19.78 |
| Texas..... | 6.25 | 2 | E | 6.25 | 22,103 | 14,347,144 | 649.10 | 23 | 103.86 | 623,914,083 | 28,721 | 2.30% | 21 | - | - |
| Utah..... | 4.75 | 2.25 | T | 4.75 | 2,352 | 1,485,977 | 631.79 | 24 | 133.01 | 58,089,444 | 25,041 | 2.56% | 13 | 1,572,512 | 668.59 |
| Vermont..... | 6 | 1 | E | 5 | 619 | 220,827 | 356.75 | 45 | 71.35 | 18,405,362 | 29,855 | 1.20% | 43 | 411,343 | 664.53 |
| Virginia..... | 3.5 | 1 | T** | 3.5 | 7,365 | 2,692,151 | 365.53 | 44 | 104.44 | 239,766,682 | 32,964 | 1.12% | 45 | 6,775,746 | 919.99 |
| Washington..... | 6.5 | 2.4 | E | 6.5 | 6,131 | 8,007,337 | 1,306.04 | 2 | 200.93 | 198,371,257 | 32,696 | 4.04% | 2 | - | - |
| West Virginia..... | 6 | - | T | 6 | 1,811 | 978,022 | 540.05 | 35 | 90.01 | 43,038,348 | 23,841 | 2.27% | 24 | 1,055,523 | 582.84 |
| Wisconsin..... | 5 | .60 | E | 5 | 5,474 | 3,738,000 | 682.86 | 20 | 136.57 | 162,866,342 | 29,937 | 2.30% | 21 | 5,252,500 | 959.54 |
| Wyoming..... | 4 | 2 | T* | 4 | 502 | 425,244 | 847.10 | 8 | 211.77 | 15,535,934 | 31,122 | 2.74% | 11 | - | - |
| Total 45 states..... | ----- | ----- | ----- | ----- | 282,994 | 184,596,707 | 652.30 ^a | ----- | ----- | 8,629,344,276 | 30,493 ^a | 2.14% ^a | ----- | 176,607,682 | 624.07 ^a |

Detail may not add to totals due to rounding.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2003*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2003.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, March 25, 2005 release.

Federation of Tax Administrators

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

All dollar amounts are in current dollars (not adjusted for inflation).

+Tennessee imposes a personal income tax rate of 6% on interest and dividend income.

^aWeighted average computations based on collection totals and population for 45 states levying a general state sales tax.

*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collections may include tax receipts from transactions subject to a preferential rate other than the general sales tax rate shown.

**Data for some states include state-collected local sales tax. North Carolina sales tax data include \$13,204,065 retained by state to pay for the costs of collecting and distributing local sales taxes.

Food items:

[1] Food purchased for consumption off-premises.

[2] Highest local rate known to be actually levied by at least one jurisdiction. Includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit).

Taxes applying only to specified sales (e.g. lodging or meals) are excluded.

[3] Food exempt from state tax, but subject to local taxes.

*Income tax credit allowed to offset sales tax on food.

**Food taxed at lower rate. Food purchased in North Carolina for consumption off-premises is subject to a 2% local sales tax rate.

TABLE 29. STATE SALES AND USE TAX COLLECTIONS
[G.S. 105 ARTICLE 5]

| Fiscal year | State sales and use tax gross collections [\$] | Refunds [\$] | Sales and Use Tax Reimbursements, Distributions, and Transfers | | | | | | Net collections to General Fund [\$] | Year-over-year % change | | | |
|--------------|---------------------------------------------------|-----------------|----------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------|-----------------------------------------|-------------------------|---------|----------------------------------|------------------------|
| | | | Net collections before reimbursements/transfers [\$] | (-) State aid/local government distributions [\$] | (-) Refund of local sales & use tax paid by state agencies [\$] | (-) Reserves/transfers for administrative fees/costs [\$] | (-) Inter-governmental inter-fund transfers [\$] | (-) Collection fees on overdue tax debts [\$] | | Gross collections | Refunds | Net collections before transfers | Amount to General Fund |
| | | | | | | | | | | | | | |
| 1989-90..... | 1,849,170,386 | 75,197,481 | 1,773,972,905 | - | - | 5,424,636 | 5,830,282 | - | 1,762,717,987 | 4.49% | 11.32% | 4.22% | 4.82% |
| 1990-91..... | 1,772,243,326 | 81,083,038 | 1,691,160,288 | - | - | 5,813,635 | 3,005,771 | - | 1,682,340,881 | -4.16% | 7.83% | -4.67% | -4.56% |
| 1991-92..... | 2,275,072,533 | 95,191,915 | 2,179,880,618 | - | 8,839,546 | 6,940,320 | 2,738,207 | - | 2,161,362,545 | 28.37% | 17.40% | 28.90% | 28.47% |
| 1992-93..... | 2,482,826,074 | 120,533,449 | 2,362,292,625 | - | 8,570,512 | 5,917,665 | 3,731,117 | - | 2,344,073,330 | 9.13% | 26.62% | 8.37% | 8.45% |
| 1993-94..... | 2,728,741,000 | 130,608,384 | 2,598,132,616 | - | 9,127,648 | 5,622,676 | 4,536,053 | - | 2,578,846,239 | 9.90% | 8.36% | 9.98% | 10.02% |
| 1994-95..... | 2,942,188,758 | 136,985,792 | 2,805,202,966 | - | 11,091,410 | 6,668,989 | 5,759,177 | - | 2,781,683,390 | 7.82% | 4.88% | 7.97% | 7.87% |
| 1995-96..... | 3,128,746,877 | 146,931,141 | 2,981,815,736 | - | 8,459,963 | 8,661,312 | 6,561,649 | - | 2,958,132,813 | 6.34% | 7.26% | 6.30% | 6.34% |
| 1996-97..... | 3,320,848,414 | 163,026,308 | 3,157,822,106 | - | 13,321,040 | 9,178,351 | 7,649,271 | - | 3,127,673,443 | 6.14% | 10.95% | 5.90% | 5.73% |
| 1997-98..... | 3,465,824,631 | 180,716,290 | 3,285,108,341 | - | 10,841,574 | 10,059,505 | 8,835,214 | - | 3,255,372,048 | 4.37% | 10.85% | 4.03% | 4.08% |
| 1998-99..... | 3,617,449,828 | 210,049,552 | 3,407,400,276 | - | 10,921,878 | 10,292,859 | 9,978,875 | - | 3,376,206,664 | 4.37% | 16.23% | 3.72% | 3.71% |
| 1999-00..... | 3,634,324,711 | 242,244,229 | 3,392,080,483 | - | 14,179,227 | 11,960,594 | 11,042,953 | - | 3,354,897,708 | 0.47% | 15.33% | -0.45% | -0.63% |
| 2000-01..... | 3,715,078,723 | 242,973,809 | 3,472,104,914 | - | 12,471,836 | 11,868,450 | 12,206,053 | - | 3,435,558,577 | 2.22% | 0.30% | 2.36% | 2.40% |
| 2001-02..... | 4,017,194,236 | 264,566,631 | 3,752,627,605 | 9,704,764 | 11,055,005 | 12,340,709 | 12,900,455 | 856,840 | 3,705,769,832 | 8.13% | 8.89% | 8.08% | 7.87% |
| 2002-03..... | 4,300,424,840 | 282,959,217 | 4,017,465,623 | 55,183,726 | 11,013,787 | 13,204,065 | 13,914,099 | 1,328,067 | 3,922,821,877 | 7.05% | 6.95% | 7.06% | 5.86% |
| 2003-04..... | 4,656,199,353 | 288,688,759 | 4,367,510,594 | 91,754,930 | 14,456,215 | 14,500,116 | 23,365,437 | 1,232,054 | 4,222,201,842 | 8.27% | 2.02% | 8.71% | 7.63% |

Detail may not add to totals due to rounding.

State sales and use tax rates and bases:

The general State sales and use tax rate of 4.5% applies to purchases of tangible commodities, room and cottage rentals, and laundry and dry cleaning services and is scheduled to revert to 4% effective July 1, 2007.

All telecommunications services, including interstate, are taxed at 6%. Effective January 1, 2002, prepaid telephone calling arrangements were made subject to the general rate of 4.5%.

Sales of aircraft, boats, railway cars, locomotives, mobile classrooms, and mobile offices are taxable at a 3% rate with a maximum tax per article of \$1,500.

Manufactured (mobile) homes are taxed at a 2% rate with a maximum tax of \$300 per section. Modular homes are taxed at a 2.5% rate effective January 1, 2004.

Direct-to-home satellite service in this State is taxed at a rate of 5%. The sale of spirituous liquor other than mixed beverages is subject to a State rate of 6%.

Sales of electricity for residential use are taxed at 3%; sales of electricity to manufacturers, farmers, and commercial laundries and dry cleaners for business purposes are subject to a 2.83% rate. [Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor other than mixed beverages will increase to the combined general rate of 7%; voice mail services will become taxable as part of telecommunications services.]

The *Reserves/transfers for administrative fees/costs* column includes the State retained portion of the local government sales tax collections for defraying the cost of administering the tax.

The monies are deposited into the General Fund as non-tax revenue along with the amounts recorded in the *Refund of local sales & use tax paid by state agencies* column.

The *State aid/local government distributions* column includes:

2001-02 \$9,704,764 municipal shares of the telecommunications tax. [Due to enactment of the tax on January 1, 2002, the 2001-02 amount is for less than a full year.]

2002-03 \$55,183,726 municipal shares of the telecommunications tax.

2003-04 \$52,922,447 municipal shares of the telecommunications tax; \$38,832,483 hold harmless payments * to local governments due to repeal of certain local government distributions.

*Hold Harmless Payments-Repeal of local reimbursements and revenue replacement option :

The 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002.

A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, G.S. 105-521 (scheduled to sunset in 2012).

The *Inter-governmental inter-fund transfers* column includes the following amounts transferred to the Wildlife Resources Fund (G.S. 105-164.4B):

| | | | | | |
|---------|--------------|---------|---------------|---------|---------------|
| 1989-90 | \$ 3,005,253 | 1994-95 | \$ 5,759,177 | 1999-00 | \$ 11,042,953 |
| 1990-91 | \$ 2,839,934 | 1995-96 | \$ 6,561,649 | 2000-01 | \$ 12,206,053 |
| 1991-92 | \$ 2,738,207 | 1996-97 | \$ 7,649,271 | 2001-02 | \$ 12,900,455 |
| 1992-93 | \$ 3,731,117 | 1997-98 | \$ 8,835,214 | 2002-03 | \$ 13,914,099 |
| 1993-94 | \$ 4,536,053 | 1998-99 | \$ 10,921,878 | 2003-04 | \$ 15,038,583 |

2003-04

Effective April 1, 2003, until June 30, 2010, an amount equal to fifteen percent (15%) of the net State sales and use taxes collected under G.S. 105-164.4(a)(4) during the previous fiscal year is to be transferred, at the end of each quarter, to the Dry-Cleaning Solvent Cleanup Fund established under G.S. 143-215.104C.

The amount of the transfer for fiscal year 2003-04, \$8,326,854, is included in the *Inter-governmental inter-fund transfers* column.

TABLE 29 . -Continued

Changes in State sales tax rates by year

1989-90 Effective August 1, 1989, the maximum tax per article applicable to aircraft, railway, boats, etc. increased from \$300 to \$1,500; the \$300 limit remained for motor vehicles.
Effective October 1, 1989, retail sales of motor vehicles became exempt from sales tax and, instead, became subject to the 3% rate of highway use tax under Article 5A of G.S. Chapter 105, with a minimum tax of \$40, with certain exceptions, and a maximum tax of \$1,000 on any one motor vehicle. Prior to the law change, motor vehicles were subject to a 2% State sales and use tax rate with a maximum tax of \$300. Collections of the 2% sales tax on motor vehicles are included in collections for 1988-89; collections for 1989-90 include less than a full year's collections due to the law change. Concurrently, lessors of motor vehicles were given the option of either paying the highway use tax on the purchase price of the vehicles to be leased or collecting and remitting sales tax on the lease receipts at a rate of 8% for the first 90 continuous days of vehicle rental to the same person; after 90 days the rate would revert to 3%. Proceeds from the 8% levy are included in collections beginning with fiscal year 1989-90; proceeds from the 3% levy are not included.

1991-92

Effective July 16, 1991, the general State rate increased from 3% to 4%.
Effective July 16, 1991, the rate applicable to purchases of aircraft, boats, railway cars, and locomotives increased from 2% to 3%; the \$1,500 maximum tax per article remained unchanged.

1996-97

Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.
Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

1998-99

Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.
Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

1999-00

Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02

Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.
Effective October 16, 2001, the general State rate increased from 4% to 4.5%.
Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.
Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax.
Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax.
Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

2003-04

Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under G.S. 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute are distributed to counties. G.S. 105-164.44G
[Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under G.S. 105-164.4(a)(1a).]
Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates.
[Prior to this date, soft drinks sold for home consumption were not taxable at the State level.][Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines are taxable and subject to both the State and local rates under G.S. 105-164.13(50).]
Effective January 1, 2004, candy is exempt from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both State and local rates under G.S. 105-164.13(50).]

Figure 29.1 State Sales & Use Tax Gross Collections and Refunds

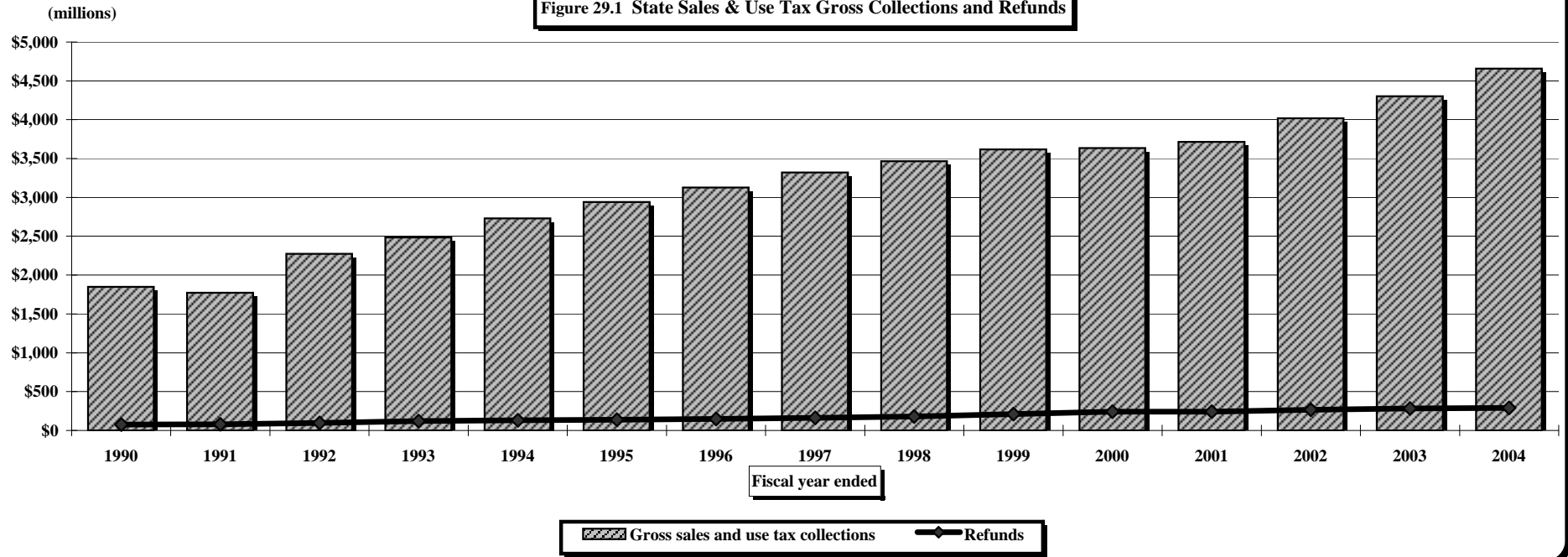


Figure 29.2 Year-Over-Year % Change in Gross Collections and Refunds

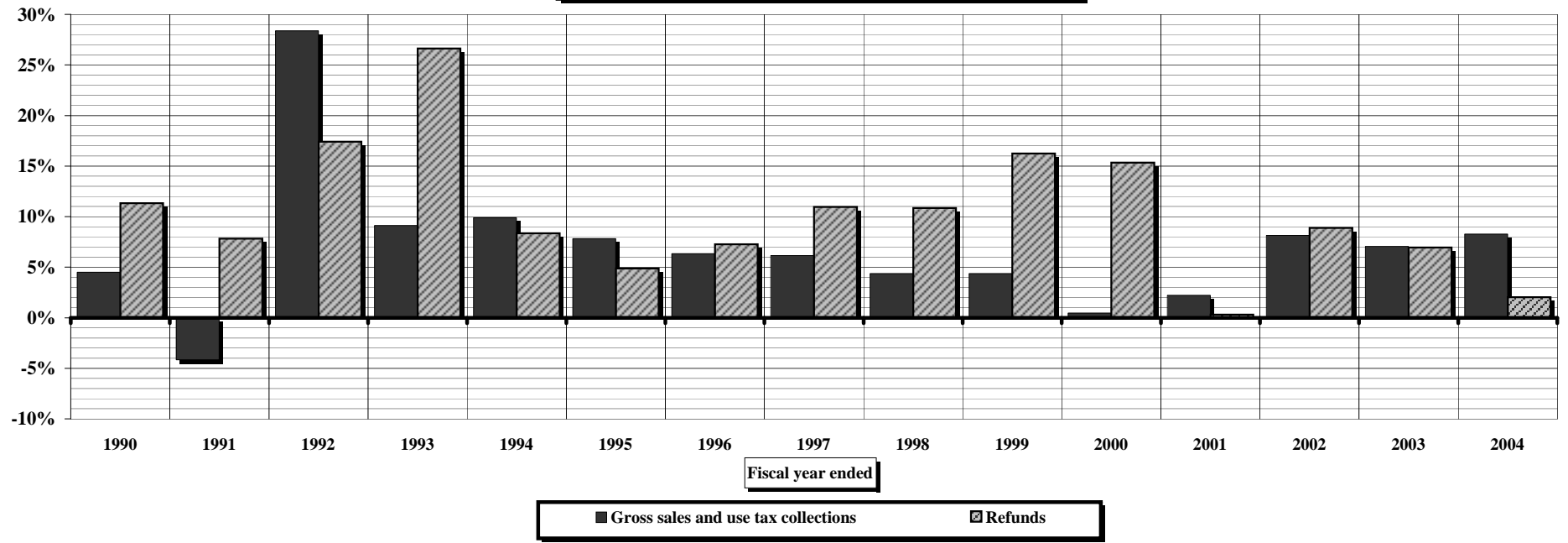


TABLE 30. STATE PER CAPITA GROSS SALES and USE TAX COLLECTIONS and PER CAPITA PERSONAL INCOME

| | Fiscal year ended | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
| Per capita gross sales & use tax collections | \$282 | \$266 | \$335 | \$360 | \$387 | \$409 | \$426 | \$443 | \$453 | \$463 | \$450 | \$453 | \$483 | \$511 | \$545 |
| Per capita personal income | \$16,497 | \$17,246 | \$17,677 | \$18,842 | \$19,575 | \$20,400 | \$21,295 | \$22,320 | \$23,530 | \$24,743 | \$25,560 | \$27,068 | \$27,493 | \$27,640 | \$28,071 |
| Per capita sales & use collections as % of per capita personal income | 1.71% | 1.54% | 1.90% | 1.91% | 1.98% | 2.01% | 2.00% | 1.98% | 1.92% | 1.87% | 1.76% | 1.67% | 1.76% | 1.85% | 1.94% |

[Personal income is for calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]

Example: personal income for calendar year 1989 is paired with tax collections for fiscal year 1989-90.

Source of per capita personal income and population: Bureau of Economic Analysis. Table SAI-3, released March 2005.

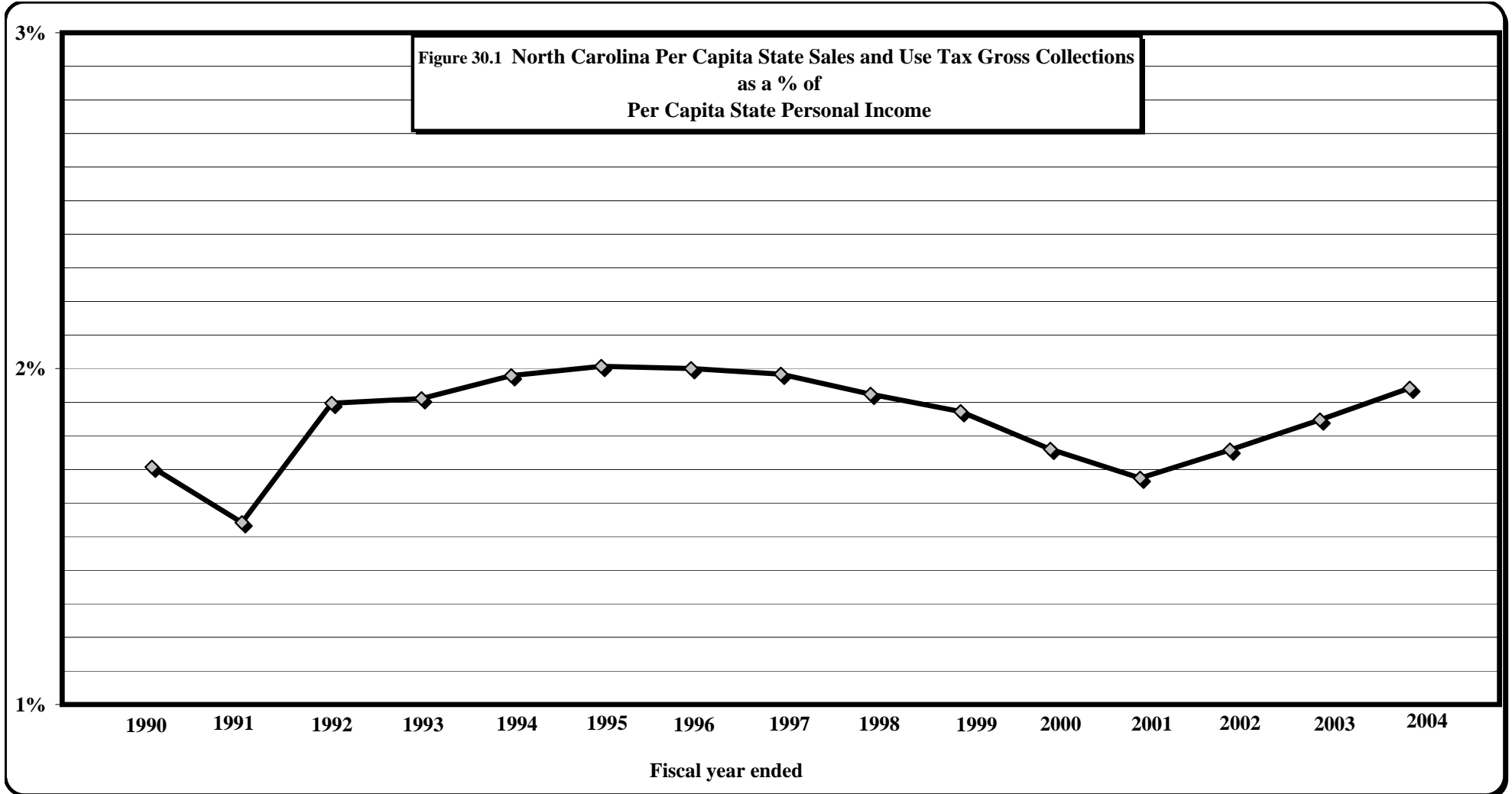


TABLE 31 . STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE STATE GENERAL RATE
PER ONE CENT OF TAX

| Fiscal year | State sales and use tax gross collections [\$] | State sales and use tax gross collections taxed at general rate [\$] | State sales and use tax general rate [Percent] | Computed State sales and use tax collections per 1 cent of tax [\$] |
|--------------|---------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------------|
| 1989-90..... | 1,843,745,750 | 1,439,331,403 | 3% | 479,777,000 |
| 1990-91..... | 1,766,429,691 | 1,447,854,557 | " | 482,618,000 |
| 1991-92..... | 2,259,992,667 | 1,906,213,849 | 3%, 4% | 486,598,000 |
| 1992-93..... | 2,468,337,897 | 2,182,195,864 | 4% | 545,549,000 |
| 1993-94..... | 2,713,990,677 | 2,315,392,256 | " | 578,848,000 |
| 1994-95..... | 2,924,428,360 | 2,520,788,438 | " | 630,197,000 |
| 1995-96..... | 3,111,625,603 | 2,678,104,821 | " | 669,526,000 |
| 1996-97..... | 3,298,349,023 | 2,741,951,991 | " | 685,488,000 |
| 1997-98..... | 3,444,923,553 | 2,711,976,745 | " | 677,994,000 |
| 1998-99..... | 3,596,235,091 | 2,935,215,573 | " | 733,804,000 |
| 1999-00..... | 3,608,884,890 | 3,117,512,988 | " | 779,378,000 |
| 2000-01..... | 3,690,738,438 | 3,201,778,667 | " | 800,445,000 |
| 2001-02..... | 3,994,007,200 | 3,397,612,545 | 4%, 4.5% | 784,490,000 |
| 2002-03..... | 4,291,189,572 | 3,559,693,832 | 4.5% | 791,043,000 |
| 2003-04..... | 4,622,805,361 | 3,869,165,080 | " | 859,814,000 |

[Collections for any given period may reflect multiple State general rates. The *Computed State sales and use tax collections per 1 cent of tax* amounts computed for 1991-92 and 2001-02 have been adjusted to account for the timing of rate change implementation. Tax collections generated from rates less than the general rate (preferential rates) and rates greater than the general rate (6% telecommunications services, 6% spirituous liquor, and 5% direct-to-home satellite) are not included in the computations of collections per 1 cent of tax. Collections do not include state retained portions of local sales and use tax collections or refunds of local sales taxes to state agencies. Major legislative changes affecting the tax base subject to the *general rate* and food purchased for home consumption are noted below.]

State general rate:

The State general rate increased from 3% to 4% effective for sales made on or after July 16, 1991. The State general rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001 and is scheduled to revert to 4% effective July 1, 2005.

State rate applicable to food purchased for home consumption:

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from the State general rate of 4% to 3%.

Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

[Column 1 includes all collections of State sales and use taxes generated from food purchased for home consumption. For fiscal years 1996-97 through 1998-99, collections of food purchased for home consumption generated from the 3% or 2% rate are not included in columns 2 and 4 because the applicable rate was less than the State general rate.]

Figure 31.1
Sales and Use Tax Gross Collections Generated from the State General Rate Per 1 Cent of Tax

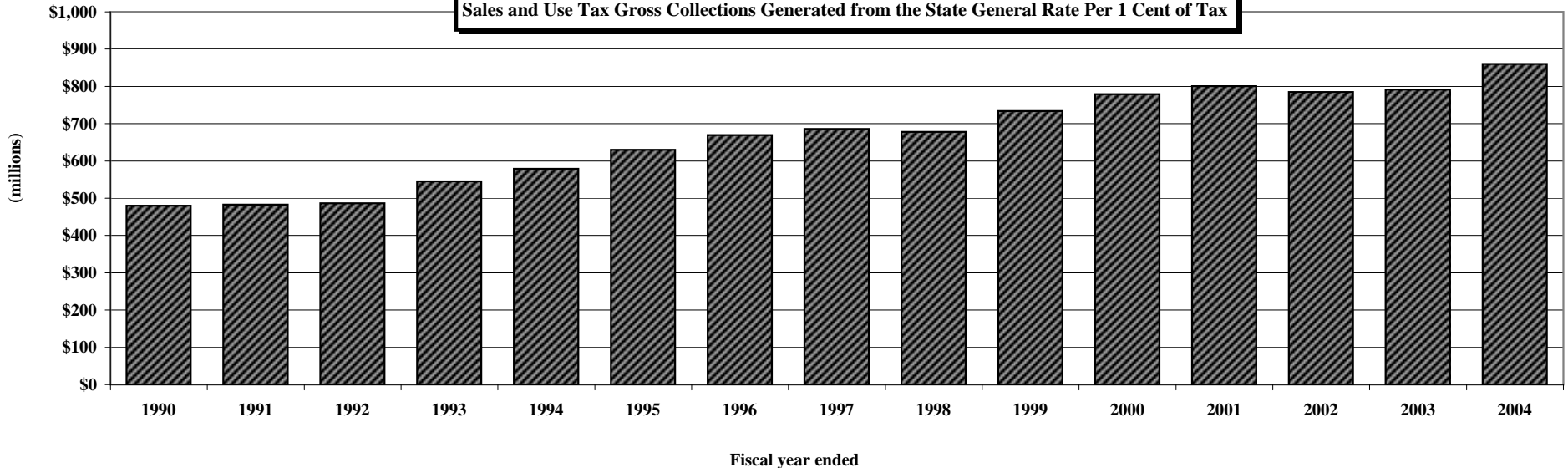


Figure 32.1 State Per Capita Gross Collections: Individual Income Tax and Sales & Use Tax

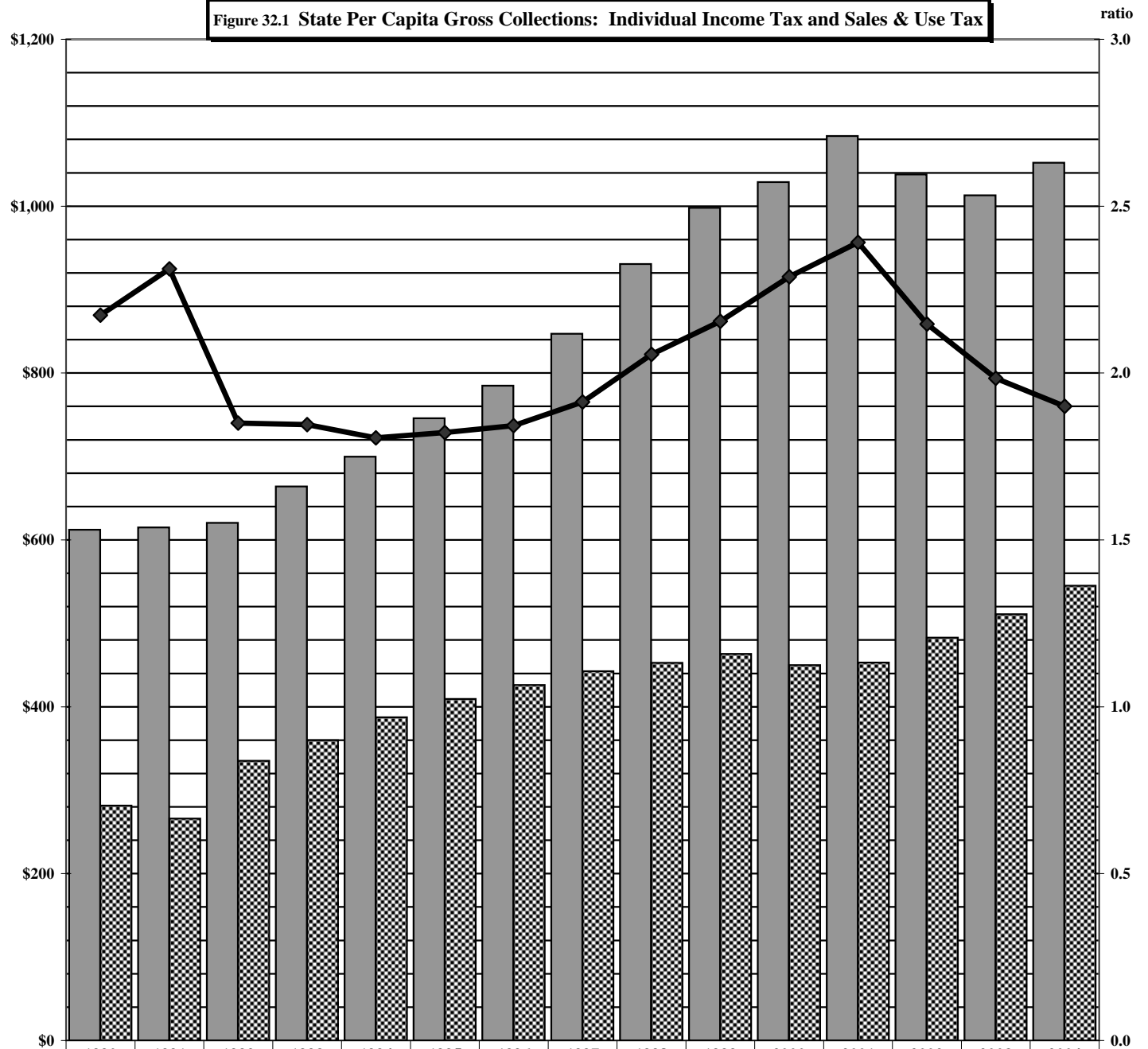


Table 32. State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

| Fiscal year ended | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|--------------------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|---------|---------|---------|---------|
| Per capita gross individual income tax collections | \$612 | \$615 | \$620 | \$664 | \$700 | \$746 | \$785 | \$847 | \$931 | \$998 | \$1,029 | \$1,084 | \$1,038 | \$1,013 | \$1,052 |
| Per capita gross sales & use tax collections | \$282 | \$266 | \$335 | \$360 | \$387 | \$409 | \$426 | \$443 | \$453 | \$463 | \$450 | \$453 | \$483 | \$511 | \$545 |
| Ratio of per capita income tax to per capita sales & use tax | 2.2 | 2.3 | 1.9 | 1.8 | 1.8 | 1.8 | 1.8 | 1.9 | 2.1 | 2.2 | 2.3 | 2.4 | 2.1 | 2.0 | 1.9 |

TABLE 33 . STATE SALES AND USE TAX: GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS
[G.S. 105 ARTICLE 5]

| Business groups | Fiscal year | | | | | | | | | |
|----------------------------------------------------------------------------------------------|-----------------------------------------------|------------------|-----------------------------------------------|------------------|-----------------------------------------------|------------------|-----------------------------------------------|------------------|---------------------------------|------------------|
| | 1989-1990 | | 1990-1991 | | 1991-1992 | | 1992-1993 | | 1993-1994 | |
| | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total |
| Retail: | | | | | | | | | | |
| Apparel..... | 57,257,919 | 3.1% | 56,024,860 | 3.2% | 75,404,501 | 3.3% | 81,978,961 | 3.3% | 86,570,012 | 3.2% |
| Automotive: | 165,987,037 | 9.0% | 105,910,238 | 6.0% | 136,953,451 | 6.1% | 140,374,492 | 5.7% | 151,491,739 | 5.6% |
| Motor vehicle dealers..... | 16,896,120 | 0.9% | 15,167,733 | 0.9% | 19,834,347 | 0.9% | 20,330,625 | 0.8% | 22,458,124 | 0.8% |
| Airplanes, boats - (3%) rate..... | 77,114,315 | 4.2% | 17,347,382 | 1.0% | 23,487,492 | 1.0% | 20,786,371 | 0.8% | 7,406,254 | 0.3% |
| Manufactured home (mobile home) dealers..... | 269,746 | 0.0% | 354,217 | 0.0% | 532,373 | 0.0% | 507,674 | 0.0% | 730,017 | 0.0% |
| Manufactured home (mobile home)-(2%) rate..... [see notes for applicable rates] | [included in airplanes and boats group] | | [included in airplanes and boats group] | | [included in airplanes and boats group] | | [included in airplanes and boats group] | | 14,384,749 | 0.5% |
| Modular home-(2% rate; 2.5% eff 1-1-04) | | | | | | | | | [included in mfd home group] | |
| Other automotive..... | 71,706,856 | 3.9% | 73,040,906 | 4.1% | 93,099,239 | 4.1% | 98,749,822 | 4.0% | 106,512,595 | 3.9% |
| Food..... | 406,680,704 | 22.1% | 418,682,811 | 23.7% | 556,169,462 | 24.6% | 593,886,077 | 24.1% | 629,357,489 | 23.2% |
| Furniture..... | 71,098,127 | 3.9% | 69,451,025 | 3.9% | 88,455,439 | 3.9% | 100,672,961 | 4.1% | 113,779,238 | 4.2% |
| General merchandise..... | 295,641,124 | 16.0% | 298,058,668 | 16.9% | 394,452,528 | 17.5% | 436,756,541 | 17.7% | 477,256,954 | 17.6% |
| Lumber and building material..... | 146,413,708 | 7.9% | 137,435,499 | 7.8% | 173,406,173 | 7.7% | 205,242,906 | 8.3% | 246,361,024 | 9.1% |
| Utility services..... [includes liquor and satellite effective 2001-02] | 279,250,139 | 15.1% | 246,757,635 | 14.0% | 274,291,101 | 12.1% | 279,161,417 | 11.3% | 312,209,380 | 11.5% |
| Unclassified..... | 214,082,191 | 11.6% | 223,150,824 | 12.6% | 300,069,424 | 13.3% | 337,526,708 | 13.7% | 364,945,222 | 13.4% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... | 35,969,779 | 2.0% | 35,793,543 | 2.0% | 37,375,994 | 1.7% | 39,798,801 | 1.6% | 41,471,029 | 1.5% |
| Total retail..... | 1,672,380,728 | 90.7% | 1,591,265,103 | 90.1% | 2,036,578,073 | 90.1% | 2,215,398,864 | 89.8% | 2,423,442,087 | 89.3% |
| 8% Highway use tax - motor vehicle leasing..... | 11,670,832 | 0.6% | 18,406,868 | 1.0% | 17,813,886 | 0.8% | 20,189,023 | 0.8% | 22,070,026 | 0.8% |
| Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.] | 409,282 | 0.0% | 269,706 | 0.0% | 810,346 | 0.0% | 1,191,022 | 0.0% | 1,056,984 | 0.0% |
| Use tax (see note)..... | 159,284,908 | 8.6% | 156,488,014 | 8.9% | 204,790,362 | 9.1% | 231,558,987 | 9.4% | 267,421,582 | 9.9% |
| Total retail and use tax (licenses when applicable) | 1,843,745,750 | 100.0% | 1,766,429,691 | 100.0% | 2,259,992,667 | 100.0% | 2,468,337,897 | 100.0% | 2,713,990,677 | 100.0% |

TABLE 33. - Continued

| Business groups | Fiscal year | | | | | | | | | |
|----------------------------------------------------------------------------------------------|---------------------------------|------------------|---------------------------------|------------------|---------------------------------|------------------|---------------------------------|------------------|---------------------------------|------------------|
| | 1994-1995 | | 1995-1996 | | 1996-1997 | | 1997-1998 | | 1998-1999 | |
| | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total |
| Retail: | | | | | | | | | | |
| Apparel..... | 92,768,198 | 3.2% | 95,450,439 | 3.1% | 96,246,850 | 2.9% | 100,886,318 | 2.9% | 97,797,118 | 2.7% |
| Automotive: | 161,916,368 | 5.5% | 175,564,895 | 5.6% | 179,432,550 | 5.4% | 182,729,329 | 5.3% | 194,445,894 | 5.4% |
| Motor vehicle dealers..... | 24,794,511 | 0.8% | 26,571,412 | 0.9% | 27,656,981 | 0.8% | 28,890,773 | 0.8% | 30,580,041 | 0.9% |
| Airplanes, boats - (3%) rate..... | 9,657,427 | 0.3% | 11,112,787 | 0.4% | 9,246,368 | 0.3% | 11,130,350 | 0.3% | 10,757,869 | 0.3% |
| Manufactured home (mobile home) dealers..... | 915,889 | 0.0% | 942,307 | 0.0% | 872,889 | 0.0% | 1,182,115 | 0.0% | 1,433,685 | 0.0% |
| Manufactured home (mobile home)-(2%) rate..... | 15,483,706 | 0.5% | 16,748,017 | 0.5% | 17,075,679 | 0.5% | 17,368,139 | 0.5% | 20,152,619 | 0.6% |
| [see notes for applicable rates] | | | | | | | | | | |
| Modular home-(2% rate; 2.5% eff 1-1-04) | [included in mfd home group] | | [included in mfd home group] | | [included in mfd home group] | | [included in mfd home group] | | [included in mfd home group] | |
| Other automotive..... | 111,064,835 | 3.8% | 120,190,372 | 3.9% | 124,580,633 | 3.8% | 124,157,952 | 3.6% | 131,521,680 | 3.7% |
| Food..... | 662,838,679 | 22.7% | 701,781,868 | 22.6% | 715,500,403 | 21.7% | 740,721,893 | 21.5% | 672,949,487 | 18.7% |
| Furniture..... | 120,967,820 | 4.1% | 125,592,766 | 4.0% | 134,629,117 | 4.1% | 142,354,550 | 4.1% | 152,953,893 | 4.3% |
| General merchandise..... | 521,898,188 | 17.8% | 578,134,287 | 18.6% | 616,428,509 | 18.7% | 625,352,352 | 18.2% | 684,542,657 | 19.0% |
| Lumber and building material..... | 283,387,255 | 9.7% | 295,341,240 | 9.5% | 329,716,424 | 10.0% | 342,385,447 | 9.9% | 379,355,975 | 10.5% |
| Utility services..... | 307,728,433 | 10.5% | 329,155,356 | 10.6% | 338,718,853 | 10.3% | 351,593,637 | 10.2% | 366,961,469 | 10.2% |
| [includes liquor and satellite effective 2001-02] | | | | | | | | | | |
| Unclassified..... | 402,090,764 | 13.7% | 501,794,371 | 16.1% | 630,798,541 | 19.1% | 693,807,982 | 20.1% | 771,872,702 | 21.5% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... | 44,376,737 | 1.5% | 46,341,333 | 1.5% | 50,320,348 | 1.5% | 54,697,552 | 1.6% | 52,009,309 | 1.4% |
| Total retail..... | 2,597,972,442 | 88.8% | 2,849,156,555 | 91.6% | 3,091,791,595 | 93.7% | 3,234,529,060 | 93.9% | 3,372,888,504 | 93.8% |
| 8% Highway use tax - motor vehicle leasing..... | 25,272,634 | 0.9% | 29,737,767 | 1.0% | 32,388,443 | 1.0% | 31,112,642 | 0.9% | 35,398,039 | 1.0% |
| Wholesale licenses..... | 1,120,985 | 0.0% | 425,522 | 0.0% | 1,025,185 | 0.0% | 1,103,852 | 0.0% | 20,557 | 0.0% |
| [Repealed for taxes paid on or after July 1, 1998.] | | | | | | | | | | |
| Use tax (see note)..... | 300,062,300 | 10.3% | 232,305,760 | 7.5% | 173,143,800 | 5.2% | 178,177,998 | 5.2% | 187,927,990 | 5.2% |
| Total retail and use tax (licenses when applicable) | 2,924,428,360 | 100.0% | 3,111,625,603 | 100.0% | 3,298,349,023 | 100.0% | 3,444,923,553 | 100.0% | 3,596,235,091 | 100.0% |

TABLE 33 . - Continued

| Business groups | Fiscal year | | | | | | | | | |
|----------------------------------------------------------------------------------------------|---------------------------------|------------------|---------------------------------|------------------|---------------------------------|------------------|---------------------------------|------------------|----------------------|------------------|
| | 1999-2000 | | 2000-2001 | | 2001-2002 | | 2002-2003 | | 2003-2004 | |
| | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total | Amount [\$] | % of total |
| Retail: | | | | | | | | | | |
| Apparel..... | 101,312,348 | 2.8% | 103,360,801 | 2.8% | 111,403,687 | 2.8% | 117,690,127 | 2.7% | 127,897,863 | 2.8% |
| Automotive: | 199,762,787 | 5.5% | 200,666,251 | 5.4% | 208,599,593 | 5.2% | 227,265,003 | 5.3% | 245,227,323 | 5.3% |
| Motor vehicle dealers..... | 30,114,110 | 0.8% | 29,838,988 | 0.8% | 32,029,558 | 0.8% | 37,646,002 | 0.9% | 39,596,595 | 0.9% |
| Airplanes, boats - (3%) rate..... | 10,803,837 | 0.3% | 10,816,022 | 0.3% | 9,371,592 | 0.2% | 9,659,261 | 0.2% | 12,569,582 | 0.3% |
| Manufactured home (mobile home) dealers..... | 1,583,215 | 0.0% | 1,794,168 | 0.0% | 2,703,611 | 0.1% | 4,300,358 | 0.1% | 3,705,412 | 0.1% |
| Manufactured home (mobile home)-(2%) rate..... | 19,389,423 | 0.5% | 15,764,953 | 0.4% | 13,938,318 | 0.3% | 10,035,961 | 0.2% | 9,055,266 | 0.2% |
| [see notes for applicable rates] | | | | | | | | | | |
| Modular home-(2% rate; 2.5% eff 1-1-04) | [included in mfd home group] | | [included in mfd home group] | | [included in mfd home group] | | [included in mfd home group] | | 2,385,872 | 0.1% |
| Other automotive..... | 137,872,202 | 3.8% | 142,452,120 | 3.9% | 150,556,514 | 3.8% | 165,623,421 | 3.9% | 177,914,596 | 3.8% |
| Food..... | 524,284,128 | 14.5% | 544,829,232 | 14.8% | 592,373,707 | 14.8% | 647,561,215 | 15.1% | 698,906,710 | 15.1% |
| Furniture..... | 154,258,498 | 4.3% | 147,154,473 | 4.0% | 152,256,737 | 3.8% | 163,022,146 | 3.8% | 168,784,595 | 3.7% |
| General merchandise..... | 715,701,673 | 19.8% | 739,689,728 | 20.0% | 779,544,745 | 19.5% | 836,211,296 | 19.5% | 905,225,841 | 19.6% |
| Lumber and building material..... | 402,377,626 | 11.1% | 398,824,508 | 10.8% | 417,621,545 | 10.5% | 442,421,857 | 10.3% | 509,484,600 | 11.0% |
| Utility services..... | 375,669,973 | 10.4% | 382,383,571 | 10.4% | 502,420,816 | 12.6% | 638,345,779 | 14.9% | 645,652,114 | 14.0% |
| [includes liquor and satellite effective 2001-02] | | | | | | | | | | |
| Unclassified..... | 840,673,522 | 23.3% | 879,966,505 | 23.8% | 1,159,122,440 | 29.0% | 1,145,217,411 | 26.7% | 1,237,648,867 | 26.8% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... | 54,188,149 | 1.5% | 54,284,377 | 1.5% | 44,467,748 | 1.1% | 43,686,015 | 1.0% | 43,196,807 | 0.9% |
| Total retail..... | 3,368,228,704 | 93.3% | 3,451,159,446 | 93.5% | 3,967,811,018 | 99.3% | 4,261,420,849 | 99.3% | 4,582,024,720 | 99.1% |
| 8% Highway use tax - motor vehicle leasing..... | 31,320,520 | 0.9% | 25,710,847 | 0.7% | 26,196,182 | 0.7% | 29,768,723 | 0.7% | 40,780,642 | 0.9% |
| Wholesale licenses..... | - | - | - | - | - | - | - | - | - | - |
| [Repealed for taxes paid on or after July 1, 1998.] | | | | | | | | | | |
| Use tax (see note)..... | 209,335,666 | 5.8% | 213,868,145 | 5.8% | - | - | - | - | - | - |
| Total retail and use tax (licenses when applicable) | 3,608,884,890 | 100.0% | 3,690,738,438 | 100.0% | 3,994,007,200 | 100.0% | 4,291,189,572 | 100.0% | 4,622,805,361 | 100.0% |

Detail may not add to totals due to rounding.

Business classifications

Business classifications are not indicative of sales of specific items (merchandising lines), but are, instead, reflective of all transactions reported by a business coded under a particular classification. For instance, the food category includes sales of all items sold by bakeries, candy and confectionery stores, dairies and dairy bars, vending machine operators, drink stands, restaurants, cafeterias, grills, snack bars, taverns, nightclubs, and grocers (taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany). Sales of taxable food items sold by discount stores, wholesale buying clubs, and convenience stores are included in the general merchandise group - not the food group.

TABLE 33. - Continued

The apparel category includes all transactions (including accessories) by merchants coded as apparel businesses; apparel transactions of department stores, discount stores, wholesale buying clubs, etc. are included in the general merchandise group - not the apparel group.

The furniture category includes all transactions (including accessories) by merchants coded as furniture dealers; furniture items sold by department stores, discount stores, flea markets, etc. included in the general merchandise group - not the furniture group.

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

Changes in general sales tax rate:

Effective July 16, 1991, the rate increased from 3% to 4%.

Effective October 16, 2001, the rate increased from 4% to 4.5%, and is scheduled to revert to the 4% rate effective July 1, 2005.

Use tax category:

Amounts shown for 1989-90 through 2000-01 reflect use tax generated from the general State rate; effective for 2001-02, use tax amounts generated from the general State rate are no longer shown separately, but are, instead, included within the attributable business group.

Automotive group, 8% Highway use tax - motor vehicle leasing:

1989-90 Effective August 1, 1989, the maximum tax applicable to aircraft, railway, etc. increased to \$1,500 but the \$300 limit was retained for motor vehicles.

Effective October 1, 1989, retail sales of motor vehicles became exempt from sales tax and, instead, became subject to the 3% rate of highway use tax under Article 5A of G.S. Chapter 105, with a minimum tax of \$40, with certain exceptions, and a maximum tax of \$1,000 on any one motor vehicle. Beginning with 1989-90, collections from retail sales of motor vehicles are not included in the table. Concurrently, lessors of motor vehicles were given the option of either paying the highway use tax on the purchase price of the vehicles to be leased or collecting and remitting sales tax on the lease receipts at a rate of 8% for the first 90 continuous days of vehicle rental to the same person; after 90 days the rate would revert to 3%. [See 8% Highway use tax-motor vehicle leasing classification for tax collections of the 8% rate.]

[See *North Carolina Highway Use Tax Collections* table for data relative to motor vehicle transactions.]

The rate applicable to sales of boats, aircraft, etc. increased from 2% to 3%; the rate applicable to sales of manufactured homes remained 2%.

2001-02 Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.

2003-04 Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under G.S. 105-164.4(a)(8).

Twenty percent (20%) of the taxes collected under this statute are distributed to counties. G.S. 105-164.44G

[Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under G.S. 105-164.4(a)(1a).]

Food group:

1996-97 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

1998-99 Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

2003-04 Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines are taxable and subject to both the State and local rates under G.S. 105-164.13(50).]

Effective January 1, 2004, candy is exempt from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under G.S. 105-164.13(50).]

Utility services group:

1996-97 Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.

1999-00 Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02 Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.

Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax.

Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax.

Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

Unclassified group:

2001-02 The *unclassified* category includes \$74,989,019 in payments that were unassignable to specific business classifications due to legislative changes in payment and return due dates.

GROSS SALES AND USE TAX COLLECTIONS BY BUSINESS CLASSIFICATION

Figure 33.1 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 1989-90

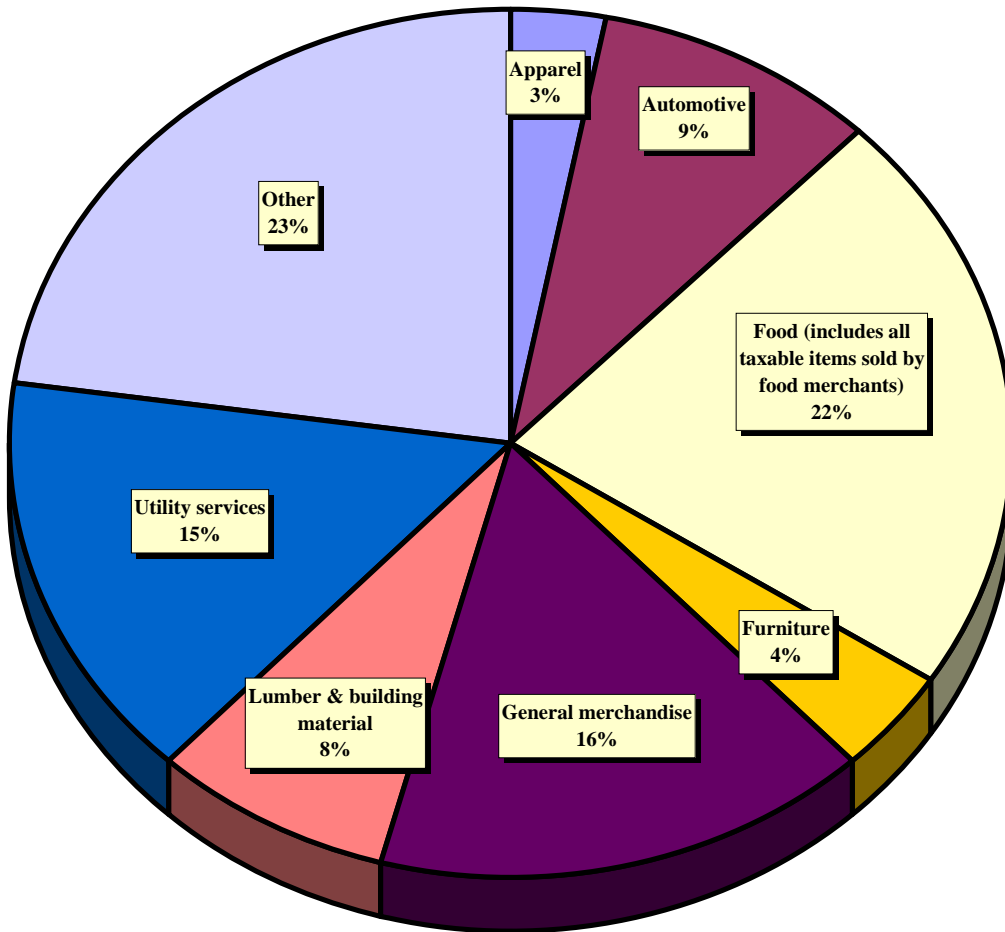
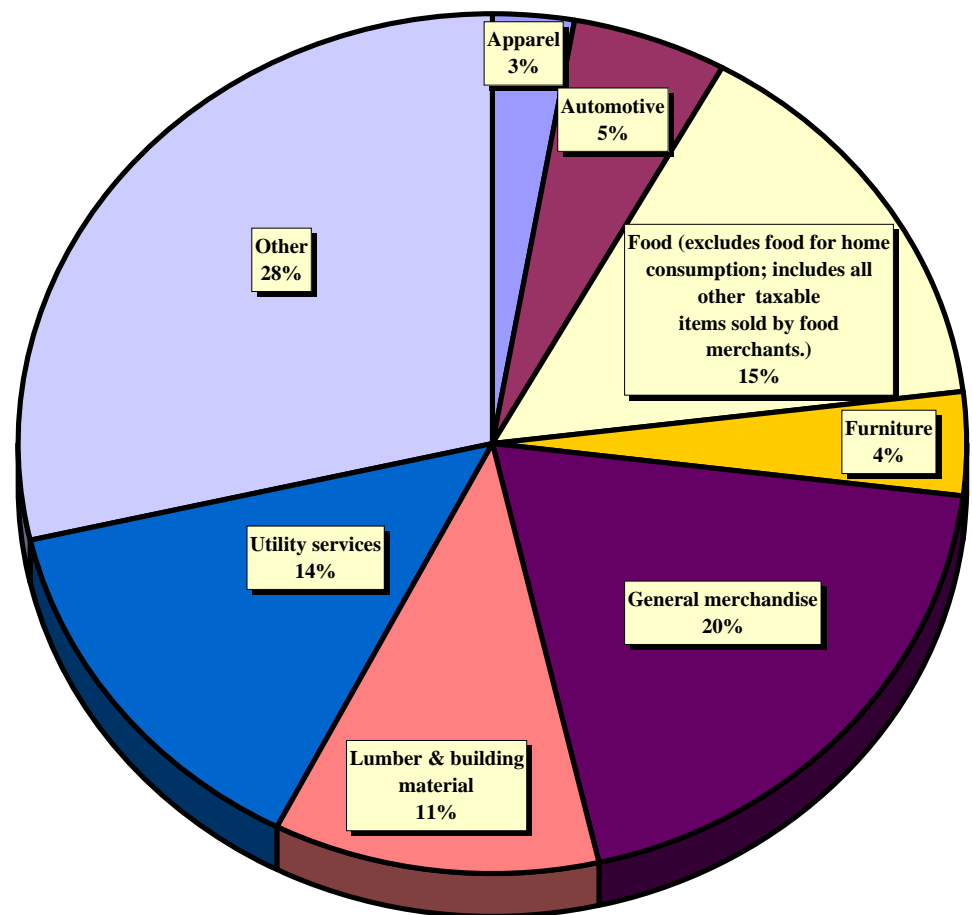


Figure 33.2 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 2003-04



Business classifications are not indicative of sales of specific products (merchandising lines), but are, instead, reflective of all taxable items sold by a merchant or business establishment coded in the classification. For example, the food category includes all transactions of establishments such as bakeries, dairy bars, vending machine operators, restaurants, grills, taverns, nightclubs, and grocers. All taxable items sold by a grocer including taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany are included in the food category while taxable food items sold by discount stores, wholesale buying clubs, department stores, and convenience stores are included in the general merchandise group - not the food group.

TABLE 34. SALES AND USE TAX REFUNDS BY TYPE OF TAX REFUNDED BY TYPE OF CLAIMANT

| Fiscal year | Carriers in interstate commerce | | | Nonprofit hospitals, churches, etc. | | | North Carolina counties, municipalities, United States government and other governmental entities | | | All others [Excludes refunds of local tax paid by state agencies] + | | | All refunds [Excludes refunds of local tax paid by state agencies] + | | |
|--------------|---------------------------------|-----------------|----------------|-------------------------------------|-----------------|----------------|---------------------------------------------------------------------------------------------------|-----------------|----------------|---------------------------------------------------------------------|-----------------|----------------|----------------------------------------------------------------------|-----------------|----------------|
| | State tax [\$] | County tax [\$] | Total tax [\$] | State tax [\$] | County tax [\$] | Total tax [\$] | State tax [\$] | County tax [\$] | Total tax [\$] | State tax [\$] | County tax [\$] | Total tax [\$] | State tax [\$] | County tax [\$] | Total tax [\$] |
| 1993-94..... | 5,137,955 | 2,642,918 | 7,780,873 | 89,299,419 | 42,765,849 | 132,065,268 | 29,740,384 | 15,120,061 | 44,860,445 | 6,430,626 | 2,592,107 | 9,022,734 | 130,608,384 | 63,120,935 | 193,729,320 |
| 1994-95..... | 4,495,649 | 2,221,830 | 6,717,479 | 94,922,866 | 48,179,705 | 143,102,572 | 31,949,461 | 15,936,474 | 47,885,936 | 5,617,816 | 2,181,710 | 7,799,526 | 136,985,792 | 68,519,720 | 205,505,513 |
| 1995-96..... | 4,990,571 | 2,488,768 | 7,479,339 | 100,827,262 | 51,302,730 | 152,129,992 | 36,178,556 | 17,432,728 | 53,611,284 | 4,934,752 | 2,507,878 | 7,442,630 | 146,931,141 | 73,732,104 | 220,663,244 |
| 1996-97..... | 4,309,352 | 2,170,134 | 6,479,486 | 112,424,807 | 56,218,041 | 168,642,848 | 39,419,858 | 19,407,304 | 58,827,162 | 6,872,292 | 2,797,034 | 9,669,325 | 163,026,308 | 80,592,512 | 243,618,822 |
| 1997-98..... | 5,787,652 | 2,899,101 | 8,686,753 | 120,650,309 | 59,765,743 | 180,416,052 | 43,362,855 | 21,663,831 | 65,026,686 | 10,915,475 | 5,075,505 | 15,990,980 | 180,716,290 | 89,404,180 | 270,120,470 |
| 1998-99..... | 8,744,749 | 4,371,851 | 13,116,601 | 136,948,134 | 68,132,591 | 205,080,725 | 50,090,861 | 24,973,949 | 75,064,810 | 14,265,808 | 5,399,758 | 19,665,566 | 210,049,552 | 102,878,149 | 312,927,701 |
| 1999-00..... | 5,011,271 | 2,512,992 | 7,524,262 | 134,450,759 | 67,441,248 | 201,892,007 | 71,710,679 | 35,857,541 | 107,568,220 | 31,071,520 | 8,956,130 | 40,027,650 | 242,244,229 | 114,767,910 | 357,012,139 |
| 2000-01..... | 1,556,954 | 791,467 | 2,348,421 | 137,439,355 | 68,872,895 | 206,312,250 | 81,607,941 | 40,446,565 | 122,054,505 | 22,369,560 | 13,680,587 | 36,050,147 | 242,973,809 | 123,791,514 | 366,765,324 |
| 2001-02..... | 1,733,081 | 993,954 | 2,727,035 | 150,846,724 | 74,683,352 | 225,530,076 | 84,190,299 | 41,995,590 | 126,185,889 | 27,796,527 | 16,420,412 | 44,216,940 | 264,566,631 | 134,093,308 | 398,659,939 |
| 2002-03..... | 2,067,103 | 962,094 | 3,029,197 | 167,240,676 | 76,145,226 | 243,385,903 | 89,457,605 | 41,651,783 | 131,109,389 | 24,193,833 | 16,159,516 | 40,353,350 | 282,959,217 | 134,918,620 | 417,877,838 |
| 2003-04..... | 2,766,242 | 1,490,792 | 4,257,034 | 168,252,165 | 89,020,213 | 257,272,378 | 93,611,687 | 43,430,122 | 137,041,809 | 24,058,666 | 11,955,333 | 36,013,999 | 288,688,759 | 145,896,461 | 434,585,221 |

Detail may not add to totals due to rounding.

+ Refunds of county sales and use taxes paid by state agencies are set out separately below and are not included in the totals. Such amounts are treated as transfers of non-tax revenue to the General Fund.

| Refunds of local tax paid by state agencies (County refunds)+: | 1993-94 | \$9,127,648 |
|----------------------------------------------------------------|---------|-------------|
| | 1994-95 | 11,091,410 |
| | 1995-96 | 8,459,963 |
| | 1996-97 | 13,321,040 |
| | 1997-98 | 10,841,574 |
| | 1998-99 | 10,921,878 |
| | 1999-00 | 14,179,227 |
| | 2000-01 | 12,471,836 |
| | 2001-02 | 11,055,005 |
| | 2002-03 | 11,013,787 |
| | 2003-04 | 14,456,215 |

TABLE 35. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT

[Refunds are combined State and County taxes]

| Fiscal year | Counties [\$] | Municipalities [\$] | Public Schools ^a [\$] | Other refunds | | | | Total [\$] |
|--------------|---------------|---------------------|----------------------------------|-------------------------------------|----------------------|------------------------|------------------|-------------|
| | | | | Special Districts/ Authorities [\$] | U.S. Government [\$] | University System [\$] | Total Other [\$] | |
| 1993-94..... | 14,239,995 | 22,476,829 | - | [not available] | [not available] | [not available] | 8,143,622 | 44,860,445 |
| 1994-95..... | 15,113,410 | 25,654,934 | - | " | " | " | 7,117,592 | 47,885,936 |
| 1995-96..... | 20,122,552 | 26,436,834 | - | " | " | " | 7,051,898 | 53,611,284 |
| 1996-97..... | 20,388,158 | 29,777,918 | - | " | " | " | 8,661,086 | 58,827,162 |
| 1997-98..... | 22,541,073 | 30,641,945 | - | " | " | " | 11,843,668 | 65,026,686 |
| 1998-99..... | 26,880,204 | 31,356,402 | - | " | " | " | 16,828,204 | 75,064,810 |
| 1999-00..... | 26,975,129 | 30,977,212 | 33,303,389 | 2,937,753 | 4,357,980 | 9,016,757 | 16,312,490 | 107,568,220 |
| 2000-01..... | 26,487,706 | 34,066,526 | 43,623,309 | 3,704,046 | 5,198,918 | 8,974,001 | 17,876,965 | 122,054,505 |
| 2001-02..... | 29,284,899 | 35,381,885 | 46,735,152 | 3,581,596 | 2,178,326 | 9,024,033 | 14,783,954 | 126,185,889 |
| 2002-03..... | 29,036,047 | 36,588,677 | 48,076,155 | 3,520,973 | 3,477,095 | 10,410,443 | 17,408,510 | 131,109,389 |
| 2003-04..... | 30,587,302 | 39,128,646 | 46,888,586 | 3,463,418 | 3,342,312 | 13,631,545 | 20,437,275 | 137,041,809 |

Detail may not add to totals due to rounding.

The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997. These refunds are included in the University System amounts.

Breakdown of 'Other refunds' unavailable prior to 1999-00.

^aSchool administrative units were first eligible to receive refunds in fiscal year 1999-00 for taxes paid on or after January 1, 1998.

TABLE 36. SALES AND USE TAX NONPROFIT REFUNDS FOR 2003-2004
 [Refunds are combined State and County taxes]

| I. Nonprofit Refunds By Size Of Refund | | | | |
|----------------------------------------|--------------|----------------|--------------------|----------------|
| Size of Refund | Claimants | | Refunds issued | |
| | [#] | % of total | Amount [\$] | % of total |
| < \$10,000 | 8,517 | 89.02% | 14,464,464 | 5.62% |
| \$10,001 - \$50,000 | 761 | 7.95% | 16,020,770 | 6.23% |
| \$50,001 - \$100,000 | 127 | 1.33% | 8,851,079 | 3.44% |
| \$100,001 - \$500,000 | 109 | 1.14% | 24,192,123 | 9.40% |
| \$500,001 - \$1,000,000 | 20 | 0.21% | 13,682,039 | 5.32% |
| \$1,000,001 + | 34 | 0.36% | 180,061,902 | 69.99% |
| Total | 9,568 | 100.00% | 257,272,378 | 100.00% |

Detail may not add to totals due to rounding.

G.S. 105-164.14(b) provides for semiannual refunds of sales and use tax paid by nonprofit hospitals, nonprofit educational institutions, churches, orphanages, other nonprofit charitable or religious institutions and organizations, and homes for the aged, sick, or infirm whose property is excluded from property tax on direct purchases of tangible personal property used in carrying on their nonprofit work. Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions.

Number of claimants reflects the number of entities to which at least one refund was issued during the period July 1, 2003 through June 30, 2004 and does not reflect the number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date. The data in the above tables generally reflect refunds for sales and use taxes paid by nonprofit entities during calendar year 2003.

| II. Nonprofit Refunds Of \$100,001 Or More By Type Of Claimant | | | | |
|----------------------------------------------------------------------------|------------|----------------|--------------------|----------------|
| Nonprofit Entity Type | Claimants | | Refunds issued | |
| | [#] | % of total | Amount [\$] | % of total |
| Hospitals | 86 | 52.76% | 165,475,934 | 75.93% |
| Educational institutions: | | | | |
| Collegiate institutions | 15 | 9.20% | 39,792,494 | 18.26% |
| Elementary, secondary institutions | 8 | 4.91% | 1,463,994 | 0.67% |
| Churches, orphanages, and other charitable or religious institutions | 32 | 19.63% | 7,254,236 | 3.33% |
| Retirement facilities (includes adult care and skilled nursing facilities) | 22 | 13.50% | 3,949,407 | 1.81% |
| Total | 163 | 100.00% | 217,936,065 | 100.00% |

Detail may not add to totals due to rounding.

TABLE 37. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY

[G.S. 105 ARTICLE 5]

| County | 1989-1990 | 1990-1991 | 1991-1992 | 1992-1993 | 1993-1994 | 1994-1995 | 1995-1996 | 1996-1997 | Year-over-year % change | | | | | | |
|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------------|-------|-------|--------|-------|-------|-------|
| | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | 91/90 | 92/91 | 93/92 | 94/93 | 95/94 | 96/95 | 97/96 |
| Alamance..... | 24,060,237 | 22,310,794 | 28,756,281 | 31,186,063 | 34,557,217 | 36,537,706 | 39,703,161 | 41,670,225 | -7.3% | 28.9% | 8.4% | 10.8% | 5.7% | 8.7% | 5.0% |
| Alexander..... | 2,383,317 | 2,452,893 | 3,220,690 | 3,473,146 | 3,521,142 | 3,702,401 | 3,982,364 | 4,056,521 | 2.9% | 31.3% | 7.8% | 1.4% | 5.1% | 7.6% | 1.9% |
| Alleghany..... | 1,085,905 | 1,154,924 | 1,429,320 | 1,543,996 | 1,565,035 | 1,838,013 | 1,806,481 | 1,851,788 | 6.4% | 23.8% | 8.0% | 1.4% | 17.4% | -1.7% | 2.5% |
| Anson..... | 2,449,087 | 2,325,810 | 2,978,128 | 3,129,574 | 3,161,157 | 3,277,649 | 3,478,068 | 3,587,843 | -5.0% | 28.0% | 5.1% | 1.0% | 3.7% | 6.1% | 3.2% |
| Ashe..... | 2,953,026 | 2,684,110 | 3,516,912 | 3,591,720 | 3,739,740 | 3,973,285 | 4,090,354 | 4,304,540 | -9.1% | 31.0% | 2.1% | 4.1% | 6.2% | 2.9% | 5.2% |
| Avery..... | 2,508,051 | 2,505,397 | 3,309,472 | 3,609,650 | 4,130,791 | 4,652,219 | 4,779,615 | 5,169,319 | -0.1% | 32.1% | 9.1% | 14.4% | 12.6% | 2.7% | 8.2% |
| Beaufort..... | 7,168,223 | 7,001,280 | 8,680,716 | 9,831,509 | 10,719,377 | 11,084,588 | 11,482,598 | 11,787,093 | -2.3% | 24.0% | 13.3% | 9.0% | 3.4% | 3.6% | 2.7% |
| Bertie..... | 1,098,315 | 1,083,161 | 1,368,414 | 1,482,526 | 1,504,220 | 1,514,854 | 1,495,663 | 1,432,380 | -1.4% | 26.3% | 8.3% | 1.5% | 0.7% | -1.3% | -4.2% |
| Bladen..... | 3,168,396 | 3,041,978 | 3,900,268 | 4,419,193 | 4,571,969 | 4,967,528 | 5,183,348 | 5,200,053 | -4.0% | 28.2% | 13.3% | 3.5% | 8.7% | 4.3% | 0.3% |
| Brunswick..... | 9,078,104 | 9,431,271 | 12,495,696 | 14,413,228 | 16,004,185 | 17,507,123 | 19,543,715 | 20,544,897 | 3.9% | 32.5% | 15.3% | 11.0% | 9.4% | 11.6% | 5.1% |
| Buncombe..... | 45,357,469 | 44,942,691 | 60,409,806 | 66,069,555 | 72,273,994 | 78,492,787 | 82,725,822 | 84,635,277 | -0.9% | 34.4% | 9.4% | 9.4% | 8.6% | 5.4% | 2.3% |
| Burke..... | 9,686,015 | 9,439,669 | 12,110,940 | 13,082,608 | 14,363,580 | 15,536,437 | 16,516,238 | 16,684,537 | -2.5% | 28.3% | 8.0% | 9.8% | 8.2% | 6.3% | 1.0% |
| Cabarrus..... | 17,550,838 | 17,267,489 | 22,654,121 | 23,842,297 | 26,523,784 | 30,064,711 | 31,928,166 | 33,814,645 | -1.6% | 31.2% | 5.2% | 11.2% | 13.4% | 6.2% | 5.9% |
| Caldwell..... | 9,725,491 | 8,931,407 | 11,863,784 | 12,496,219 | 13,382,080 | 14,375,334 | 14,487,687 | 15,336,472 | -8.2% | 32.8% | 5.3% | 7.1% | 7.4% | 0.8% | 5.9% |
| Camden..... | 276,134 | 272,596 | 308,302 | 368,436 | 400,854 | 433,225 | 443,662 | 510,198 | -1.3% | 13.1% | 19.5% | 8.8% | 8.1% | 2.4% | 15.0% |
| Carteret..... | 11,519,802 | 11,663,542 | 15,436,955 | 17,215,788 | 18,648,295 | 20,619,499 | 21,736,607 | 23,018,819 | 1.2% | 32.4% | 11.5% | 8.3% | 10.6% | 5.4% | 5.9% |
| Caswell..... | 749,954 | 770,615 | 982,709 | 1,073,834 | 1,149,009 | 1,255,193 | 1,260,440 | 1,365,936 | 2.8% | 27.5% | 9.3% | 7.0% | 9.2% | 0.4% | 8.4% |
| Catawba..... | 31,509,217 | 29,766,987 | 38,214,009 | 41,882,631 | 47,056,238 | 51,242,856 | 52,796,191 | 55,810,396 | -5.5% | 28.4% | 9.6% | 12.4% | 8.9% | 3.0% | 5.7% |
| Chatham..... | 4,014,349 | 3,924,890 | 5,119,473 | 5,721,055 | 6,021,746 | 6,590,664 | 7,040,929 | 7,349,866 | -2.2% | 30.4% | 11.8% | 5.3% | 9.4% | 6.8% | 4.4% |
| Cherokee..... | 3,402,210 | 3,390,325 | 4,607,992 | 5,256,116 | 5,887,665 | 6,421,413 | 6,869,604 | 7,443,461 | -0.3% | 35.9% | 14.1% | 12.0% | 9.1% | 7.0% | 8.4% |
| Chowan..... | 2,054,180 | 1,895,015 | 2,405,509 | 2,533,297 | 2,867,723 | 3,056,529 | 2,824,208 | 2,843,732 | -7.7% | 26.9% | 5.3% | 13.2% | 6.6% | -7.6% | 0.7% |
| Clay..... | 530,707 | 598,105 | 870,682 | 916,014 | 995,802 | 1,146,679 | 1,133,886 | 1,313,045 | 12.7% | 45.6% | 5.2% | 8.7% | 15.2% | -1.1% | 15.8% |
| Cleveland..... | 15,114,008 | 14,240,743 | 18,306,267 | 19,410,374 | 21,424,351 | 23,299,060 | 23,989,022 | 24,430,546 | -5.8% | 28.5% | 6.0% | 10.4% | 8.8% | 3.0% | 1.8% |
| Columbus..... | 7,793,760 | 7,660,960 | 9,762,872 | 10,702,215 | 10,949,078 | 11,326,311 | 11,861,250 | 12,113,952 | -1.7% | 27.4% | 9.6% | 2.3% | 3.4% | 4.7% | 2.1% |
| Craven..... | 13,437,912 | 13,094,782 | 17,176,614 | 18,670,601 | 19,898,971 | 20,540,759 | 21,255,863 | 22,777,359 | -2.6% | 31.2% | 8.7% | 6.6% | 3.2% | 3.5% | 7.2% |
| Cumberland..... | 46,243,425 | 44,014,373 | 62,856,654 | 70,520,345 | 75,570,902 | 79,028,964 | 82,401,354 | 84,249,409 | -4.8% | 42.8% | 12.2% | 7.2% | 4.6% | 4.3% | 2.2% |
| Currituck..... | 1,667,089 | 1,424,508 | 1,976,808 | 2,476,281 | 3,197,392 | 3,678,429 | 3,999,895 | 4,387,528 | -14.6% | 38.8% | 25.3% | 29.1% | 15.0% | 8.7% | 9.7% |
| Dare..... | 12,454,725 | 12,577,033 | 15,916,647 | 18,279,983 | 20,684,787 | 22,680,434 | 23,743,656 | 24,921,683 | 1.0% | 26.6% | 14.8% | 13.2% | 9.6% | 4.7% | 5.0% |
| Davidson..... | 17,091,084 | 16,756,871 | 21,768,335 | 23,639,395 | 25,067,716 | 27,054,144 | 27,468,666 | 28,180,024 | -2.0% | 29.9% | 8.6% | 6.0% | 7.9% | 1.5% | 2.6% |
| Davie..... | 3,466,862 | 3,258,071 | 4,319,060 | 4,544,424 | 4,532,246 | 4,775,640 | 4,973,800 | 5,335,646 | -6.0% | 32.6% | 5.2% | -0.3% | 5.4% | 4.1% | 7.3% |
| Duplin..... | 4,627,586 | 4,526,557 | 6,082,178 | 6,529,473 | 6,711,749 | 7,205,981 | 7,695,595 | 8,410,877 | -2.2% | 34.4% | 7.4% | 2.8% | 7.4% | 6.8% | 9.3% |
| Durham..... | 51,312,443 | 51,984,488 | 68,434,877 | 76,133,593 | 85,406,463 | 91,562,094 | 102,502,918 | 103,773,361 | 1.3% | 31.6% | 11.2% | 12.2% | 7.2% | 11.9% | 1.2% |
| Edgecombe..... | 7,199,366 | 6,981,428 | 9,316,743 | 9,600,580 | 9,568,235 | 9,544,449 | 9,818,791 | 10,332,618 | -3.0% | 33.5% | 3.0% | -0.3% | -0.2% | 2.9% | 5.2% |
| Forsyth..... | 78,485,239 | 74,898,081 | 97,653,227 | 105,217,948 | 112,251,354 | 122,587,086 | 126,526,894 | 130,122,916 | -4.6% | 30.4% | 7.7% | 6.7% | 9.2% | 3.2% | 2.8% |
| Franklin..... | 2,887,243 | 2,684,147 | 3,325,880 | 3,808,431 | 4,342,946 | 4,979,037 | 5,375,097 | 5,731,179 | -7.0% | 23.9% | 14.5% | 14.0% | 14.6% | 8.0% | 6.6% |
| Gaston..... | 30,152,351 | 28,932,954 | 37,440,252 | 39,896,128 | 43,654,811 | 46,986,604 | 49,050,712 | 48,018,956 | -4.0% | 29.4% | 6.6% | 9.4% | 7.6% | 4.4% | -2.1% |
| Gates..... | 476,486 | 440,737 | 552,258 | 678,513 | 697,504 | 719,871 | 820,159 | 791,925 | -7.5% | 25.3% | 22.9% | 2.8% | 3.2% | 13.9% | -3.4% |
| Graham..... | 742,951 | 742,763 | 1,018,508 | 1,209,232 | 1,203,345 | 1,215,232 | 1,221,266 | 1,193,707 | 0.0% | 37.1% | 18.7% | -0.5% | 1.0% | 0.5% | -2.3% |
| Granville..... | 3,933,179 | 3,800,020 | 5,184,465 | 5,800,155 | 6,007,954 | 6,300,570 | 6,472,477 | 7,382,747 | -3.4% | 36.4% | 11.9% | 3.6% | 4.9% | 2.7% | 14.1% |
| Greene..... | 1,061,049 | 976,045 | 1,257,852 | 1,362,188 | 1,430,497 | 1,563,885 | 1,701,091 | 1,787,353 | -8.0% | 28.9% | 8.3% | 5.0% | 9.3% | 8.8% | 5.1% |
| Guilford..... | 110,713,670 | 105,745,364 | 137,879,212 | 150,861,222 | 165,714,198 | 181,354,035 | 188,881,200 | 190,550,183 | -4.5% | 30.4% | 9.4% | 9.8% | 9.4% | 4.2% | 0.9% |
| Halifax..... | 8,633,028 | 8,631,678 | 11,295,325 | 11,730,988 | 11,834,878 | 12,451,278 | 13,140,404 | 13,199,823 | 0.0% | 30.9% | 3.9% | 0.9% | 5.2% | 5.5% | 0.5% |
| Harnett..... | 7,837,696 | 7,629,479 | 10,198,108 | 11,658,402 | 12,342,441 | 13,341,494 | 14,203,125 | 15,162,616 | -2.7% | 33.7% | 14.3% | 5.9% | 8.1% | 6.5% | 6.8% |
| Haywood..... | 8,955,809 | 9,085,432 | 12,151,714 | 13,314,157 | 14,169,309 | 14,572,969 | 15,976,027 | 15,766,383 | 1.4% | 33.7% | 9.6% | 6.4% | 2.8% | 9.6% | -1.3% |
| Henderson..... | 13,437,934 | 12,692,798 | 17,071,218 | 17,825,085 | 19,007,823 | 20,493,149 | 21,083,185 | 22,474,566 | -5.5% | 34.5% | 4.4% | 6.6% | 7.8% | 2.9% | 6.6% |
| Hertford..... | 4,422,483 | 4,163,436 | 5,125,696 | 5,462,807 | 6,143,030 | 6,369,522 | 7,102,731 | 6,618,495 | -5.9% | 23.1% | 6.6% | 12.5% | 3.7% | 11.5% | -6.8% |
| Hoke..... | 1,319,349 | 1,299,913 | 1,762,037 | 1,957,098 | 2,150,911 | 2,295,190 | 2,356,506 | 2,327,228 | -1.5% | 35.6% | 11.1% | 9.9% | 6.7% | 2.7% | -1.2% |
| Hyde..... | 636,282 | 639,480 | 820,903 | 863,996 | 945,830 | 1,004,189 | 1,057,980 | 1,114,761 | 0.5% | 28.4% | 5.2% | 9.5% | 6.2% | 5.4% | 5.4% |
| Iredell..... | 18,156,411 | 17,532,303 | 23,229,455 | 25,356,334 | 28,269,475 | 31,166,877 | 33,552,100 | 34,986,047 | -3.4% | 32.5% | 9.2% | 11.5% | 10.2% | 7.7% | 4.3% |
| Jackson..... | 4,603,750 | 4,759,724 | 6,734,675 | 7,191,321 | 5,580,255 | 6,139,950 | 6,784,815 | 7,965,508 | 3.4% | 41.5% | 6.8% | -22.4% | 10.0% | 10.5% | 17.4% |

TABLE 37. - Continued

| County | 1996-1997 | 1997-1998 | 1998-1999 | 1999-2000 | 2000-2001 | 2001-2002 | 2002-2003 | 2003-2004 | Year-over-year % change | | | | | | |
|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------------|--------|--------|--------|-------|-------|-------|
| | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | 98/97 | 99/98 | 00/99 | 01/00 | 02/01 | 03/02 | 04/03 |
| Alamance..... | 41,670,225 | 41,801,102 | 42,379,029 | 40,399,184 | 41,204,230 | 42,851,289 | 43,113,554 | 47,674,208 | 0.3% | 1.4% | -4.7% | 2.0% | 4.0% | 0.6% | 10.6% |
| Alexander..... | 4,056,521 | 4,301,172 | 4,140,339 | 3,613,664 | 3,724,722 | 3,972,134 | 4,392,940 | 4,654,719 | 6.0% | -3.7% | -12.7% | 3.1% | 6.6% | 10.6% | 6.0% |
| Alleghany..... | 1,851,788 | 1,978,626 | 2,009,311 | 1,814,785 | 1,762,313 | 1,738,109 | 1,903,682 | 2,196,145 | 6.8% | 1.6% | -9.7% | -2.9% | -1.4% | 9.5% | 15.4% |
| Anson..... | 3,587,843 | 3,605,119 | 3,297,925 | 2,961,589 | 3,097,028 | 3,428,042 | 3,628,768 | 3,829,553 | 0.5% | -8.5% | -10.2% | 4.6% | 10.7% | 5.9% | 5.5% |
| Ashe..... | 4,304,540 | 4,436,031 | 4,367,017 | 4,153,309 | 3,915,315 | 4,770,694 | 5,466,310 | 6,043,598 | 3.1% | -1.6% | -4.9% | -5.7% | 21.8% | 14.6% | 10.6% |
| Avery..... | 5,169,319 | 5,410,836 | 5,182,787 | 5,163,760 | 5,215,752 | 5,482,128 | 5,748,743 | 5,898,377 | 4.7% | -4.2% | -0.4% | 1.0% | 5.1% | 4.9% | 2.6% |
| Beaufort..... | 11,787,093 | 12,000,013 | 11,871,969 | 11,736,779 | 11,486,690 | 11,753,177 | 12,063,787 | 13,306,582 | 1.8% | -1.1% | -1.1% | -2.1% | 2.3% | 2.6% | 10.3% |
| Bertie..... | 1,432,380 | 1,405,585 | 1,238,264 | 1,076,098 | 1,062,234 | 1,094,872 | 1,276,156 | 1,424,528 | -1.9% | -11.9% | -13.1% | -1.3% | 3.1% | 16.6% | 11.6% |
| Bladen..... | 5,200,053 | 5,067,974 | 4,991,527 | 4,515,778 | 5,115,733 | 5,103,377 | 5,527,333 | 5,851,075 | -2.5% | -1.5% | -9.5% | 13.3% | -0.2% | 8.3% | 5.9% |
| Brunswick..... | 20,544,897 | 22,082,163 | 22,704,346 | 22,318,882 | 23,540,051 | 25,526,250 | 27,996,443 | 30,927,995 | 7.5% | 2.8% | -1.7% | 5.5% | 8.4% | 9.7% | 10.5% |
| Buncombe..... | 84,635,277 | 87,940,932 | 89,297,916 | 87,982,500 | 91,079,187 | 97,493,614 | 102,460,499 | 109,834,690 | 3.9% | 1.5% | -1.5% | 3.5% | 7.0% | 5.1% | 7.2% |
| Burke..... | 16,684,537 | 17,057,068 | 16,765,459 | 15,750,752 | 15,780,405 | 15,964,975 | 16,355,242 | 18,038,723 | 2.2% | -1.7% | -6.1% | 0.2% | 1.2% | 2.4% | 10.3% |
| Cabarrus..... | 33,814,645 | 36,602,893 | 38,550,031 | 44,181,055 | 48,327,221 | 52,244,720 | 56,684,659 | 62,867,083 | 8.2% | 5.3% | 14.6% | 9.4% | 8.1% | 8.5% | 10.9% |
| Caldwell..... | 15,336,472 | 15,194,038 | 15,175,680 | 14,229,013 | 14,151,451 | 15,090,469 | 15,545,490 | 16,756,871 | -0.9% | -0.1% | -6.2% | -0.5% | 6.6% | 3.0% | 7.8% |
| Camden..... | 510,198 | 526,047 | 551,040 | 551,440 | 648,733 | 727,961 | 954,041 | 964,070 | 3.1% | 4.8% | 0.1% | 17.6% | 12.2% | 31.1% | 1.1% |
| Careret..... | 23,018,819 | 23,350,362 | 23,531,976 | 22,822,214 | 22,757,622 | 24,546,469 | 27,150,974 | 30,095,622 | 1.4% | 0.8% | -3.0% | -0.3% | 7.9% | 10.6% | 10.8% |
| Caswell..... | 1,365,936 | 1,290,852 | 1,323,162 | 1,147,151 | 1,248,282 | 1,167,984 | 1,182,758 | 1,315,596 | -5.5% | 2.5% | -13.3% | 8.8% | -6.4% | 1.3% | 11.2% |
| Catawba..... | 55,810,396 | 57,676,430 | 58,997,515 | 57,798,291 | 58,680,200 | 60,720,961 | 62,550,222 | 66,848,024 | 3.3% | 2.3% | -2.0% | 1.5% | 3.5% | 3.0% | 6.9% |
| Chatham..... | 7,349,866 | 7,405,508 | 7,487,711 | 6,984,177 | 7,651,231 | 8,323,832 | 8,915,939 | 9,767,275 | 0.8% | 1.1% | -6.7% | 9.6% | 8.8% | 7.1% | 9.5% |
| Cherokee..... | 7,443,461 | 7,260,296 | 7,469,351 | 7,067,324 | 7,391,568 | 7,393,842 | 9,053,375 | 9,532,861 | -2.5% | 2.9% | -5.4% | 4.6% | 12.2% | 9.2% | 5.3% |
| Chowan..... | 2,843,732 | 2,890,725 | 2,639,603 | 2,430,811 | 2,466,611 | 2,557,887 | 2,636,953 | 3,070,848 | 1.7% | -8.7% | -7.9% | 1.5% | 3.7% | 3.1% | 16.5% |
| Clay..... | 1,313,045 | 1,239,921 | 1,357,965 | 1,348,413 | 1,372,940 | 1,677,321 | 1,759,998 | 2,057,875 | -5.6% | 9.5% | -0.7% | 1.8% | 22.2% | 4.9% | 16.9% |
| Cleveland..... | 24,430,546 | 25,706,533 | 24,488,436 | 23,948,191 | 21,621,777 | 22,429,817 | 23,738,896 | 24,879,782 | 5.2% | -4.7% | -2.2% | -9.7% | 3.7% | 5.8% | 4.8% |
| Columbus..... | 12,113,952 | 11,787,860 | 11,733,123 | 10,709,613 | 10,553,568 | 10,606,780 | 11,187,938 | 12,144,825 | -2.7% | -0.5% | -8.7% | -1.5% | 0.5% | 5.5% | 8.6% |
| Craven..... | 22,777,359 | 23,019,365 | 22,772,723 | 21,986,552 | 21,893,199 | 23,142,495 | 25,218,873 | 28,308,173 | 1.1% | -1.1% | -3.5% | -0.4% | 5.7% | 9.0% | 12.2% |
| Cumberland..... | 84,249,409 | 83,239,487 | 83,892,165 | 79,470,186 | 77,776,339 | 83,372,879 | 89,639,324 | 100,333,290 | -1.2% | 0.8% | -5.3% | -2.1% | 7.2% | 7.5% | 11.9% |
| Currituck..... | 4,387,528 | 5,150,893 | 5,459,002 | 5,650,779 | 6,171,203 | 6,642,809 | 8,075,613 | 9,007,335 | 17.4% | 6.0% | 3.5% | 9.2% | 7.6% | 21.6% | 11.5% |
| Dare..... | 24,921,683 | 27,437,915 | 29,382,600 | 29,664,994 | 32,677,567 | 37,945,114 | 43,704,716 | 46,954,220 | 10.1% | 7.1% | 1.0% | 10.2% | 16.1% | 15.2% | 7.4% |
| Davidson..... | 28,180,024 | 29,772,511 | 30,251,359 | 28,545,299 | 28,685,970 | 29,046,976 | 29,643,661 | 34,098,174 | 5.7% | 1.6% | -5.6% | 0.5% | 1.3% | 2.1% | 15.0% |
| Davie..... | 5,335,646 | 5,378,784 | 5,632,550 | 5,756,967 | 6,428,782 | 6,186,245 | 5,908,843 | 6,305,551 | 0.8% | 4.7% | 2.2% | 11.7% | -3.8% | -4.5% | 6.7% |
| Duplin..... | 8,410,877 | 8,148,360 | 7,695,543 | 7,260,513 | 7,098,051 | 7,306,484 | 7,847,434 | 8,595,800 | -3.1% | -5.6% | -5.7% | -2.2% | 2.9% | 7.4% | 9.5% |
| Durham..... | 103,773,361 | 114,648,392 | 123,727,438 | 126,850,945 | 129,528,113 | 134,665,639 | 142,006,766 | 148,458,989 | 10.5% | 7.9% | 2.5% | 2.1% | 4.0% | 5.5% | 4.5% |
| Edgecombe..... | 10,332,618 | 10,150,367 | 9,741,099 | 9,543,211 | 9,443,682 | 9,285,922 | 10,202,595 | 10,835,148 | -1.8% | -4.0% | -2.0% | -1.0% | -1.7% | 9.9% | 6.2% |
| Forsyth..... | 130,122,916 | 132,825,932 | 133,854,032 | 131,031,810 | 130,968,761 | 138,619,696 | 148,626,462 | 159,563,570 | 2.1% | 0.8% | -2.1% | 0.0% | 5.8% | 7.2% | 7.4% |
| Franklin..... | 5,731,179 | 6,017,980 | 6,685,591 | 6,786,965 | 6,958,283 | 7,528,458 | 7,785,915 | 9,444,692 | 5.0% | 11.1% | 1.5% | 2.5% | 8.2% | 3.4% | 21.3% |
| Gaston..... | 48,018,956 | 48,950,121 | 49,603,554 | 46,662,629 | 45,854,763 | 49,641,428 | 53,086,910 | 56,133,355 | 1.9% | 1.3% | -5.9% | -1.7% | 8.3% | 6.9% | 5.7% |
| Gates..... | 791,925 | 764,493 | 661,215 | 531,303 | 483,219 | 485,133 | 483,078 | 580,021 | -3.5% | -13.5% | -19.6% | -9.1% | 0.4% | -0.4% | 20.1% |
| Graham..... | 1,193,707 | 1,150,550 | 1,081,208 | 990,159 | 999,479 | 1,204,821 | 1,135,565 | 1,419,092 | -3.6% | -6.0% | -8.4% | 0.9% | 20.5% | -5.7% | 25.0% |
| Granville..... | 7,382,747 | 7,131,836 | 7,067,929 | 6,509,880 | 6,602,265 | 6,987,315 | 7,437,775 | 8,532,624 | -3.4% | -0.9% | -7.9% | 1.4% | 5.8% | 6.4% | 14.7% |
| Greene..... | 1,787,353 | 1,510,360 | 1,389,910 | 1,230,519 | 1,286,654 | 1,238,991 | 1,327,502 | 1,503,325 | -15.5% | -8.0% | -11.5% | 4.6% | -3.7% | 7.1% | 13.2% |
| Guilford..... | 190,550,183 | 205,417,122 | 211,978,535 | 208,333,965 | 212,493,341 | 207,661,811 | 213,778,522 | 224,834,502 | 7.8% | 3.2% | -1.7% | 2.0% | -2.3% | 2.9% | 5.2% |
| Halifax..... | 13,199,823 | 13,451,332 | 13,042,954 | 12,074,530 | 11,459,943 | 11,612,143 | 11,971,610 | 12,990,322 | 1.9% | -3.0% | -7.4% | -5.1% | 1.3% | 3.1% | 8.5% |
| Harnett..... | 15,162,616 | 14,754,872 | 14,680,731 | 13,739,478 | 13,916,954 | 14,609,827 | 15,082,369 | 17,132,938 | -2.7% | -0.5% | -6.4% | 1.3% | 5.0% | 3.2% | 13.6% |
| Haywood..... | 15,766,383 | 16,101,683 | 16,354,794 | 15,099,995 | 15,425,741 | 16,824,158 | 17,677,346 | 19,293,490 | 2.1% | 1.6% | -7.7% | 2.2% | 9.1% | 5.1% | 9.1% |
| Henderson..... | 22,474,566 | 24,095,351 | 23,502,369 | 23,399,611 | 24,755,491 | 26,349,321 | 29,974,353 | 32,961,616 | 7.2% | -2.5% | -0.4% | 5.8% | 6.4% | 13.8% | 10.0% |
| Hertford..... | 6,618,495 | 6,626,375 | 6,659,384 | 7,993,990 | 6,922,472 | 6,419,938 | 6,822,671 | 7,457,076 | 0.1% | 0.5% | 20.0% | -13.4% | -7.3% | 6.3% | 9.3% |
| Hoke..... | 2,327,228 | 2,387,620 | 2,275,913 | 1,976,185 | 1,975,678 | 2,061,909 | 2,394,172 | 2,632,568 | 2.6% | -4.7% | -13.2% | 0.0% | 4.4% | 16.1% | 10.0% |
| Hyde..... | 1,114,761 | 1,244,503 | 1,314,489 | 1,298,287 | 1,468,889 | 1,629,930 | 1,775,561 | 1,727,383 | 11.6% | 5.6% | -1.2% | 13.1% | 11.0% | 8.9% | -2.7% |
| Iredell..... | 34,986,047 | 36,178,817 | 37,608,739 | 37,989,864 | 39,328,398 | 42,581,327 | 48,281,263 | 56,036,333 | 3.4% | 4.0% | 1.0% | 3.5% | 8.3% | 13.4% | 16.1% |
| Jackson..... | 7,965,508 | 8,338,656 | 8,430,125 | 8,400,887 | 8,807,869 | 9,518,915 | 10,184,758 | 10,613,370 | 4.7% | 1.1% | -0.3% | 4.8% | 8.1% | 7.0% | 4.2% |

TABLE 37. - Continued

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

Changes in general sales tax rate: Effective July 16, 1991, the rate increased from 3% to 4%. Effective October 16, 2001, the rate increased from 4% to 4.5%, and is scheduled to revert to the 4% rate effective July 1, 2005.

Other use tax category: Amounts shown for 1989-90 through 2000-01 reflect use taxes generated from sales of manufactured homes; airplanes and boats are included in this category for 1989-90 through 1994-95. Effective for 1995-96, use taxes collected on airplane and boat transactions are no longer shown separately, but are, instead, included within the attributable county of collection. Effective for 2001-02, use taxes generated from manufactured home transactions are included within the attributable county of collection.

8% highway use tax - motor vehicle leasing:

1989-90 Effective October 1, 1989, retail sales of motor vehicles became exempt from sales tax and, instead, became subject to the 3% rate of highway use tax under Article 5A of G.S. Chapter 105, with a minimum tax of \$40, with certain exceptions, and a maximum tax of \$1,000 on any one motor vehicle. Beginning with 1989-90, collections from retail sales of motor vehicles are not included in the table. Concurrently, lessors of motor vehicles were given the option of either paying the highway use tax on the purchase price of the vehicles to be leased or collecting and remitting sales tax on the lease receipts at a rate of 8% for the first 90 continuous days of vehicle rental to the same person; after 90 days the rate would revert to 3%. [See 8% highway use tax-motor vehicle leasing classification for tax collections of the 8% rate.]

Changes in sales tax rate applicable to purchases of food for home consumption:

1996-97 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

1998-99 Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

2003-04 Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines are taxable and subject to both the State and local rates under G.S. 105-164.13(50).]

Effective January 1, 2004, candy is exempt from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under G.S. 105-164.13(50).]

Utility services group:

1996-97 Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.

1999-00 Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02 Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.

Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

Unallocated:

2001-02 The *unallocated* category includes \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates.

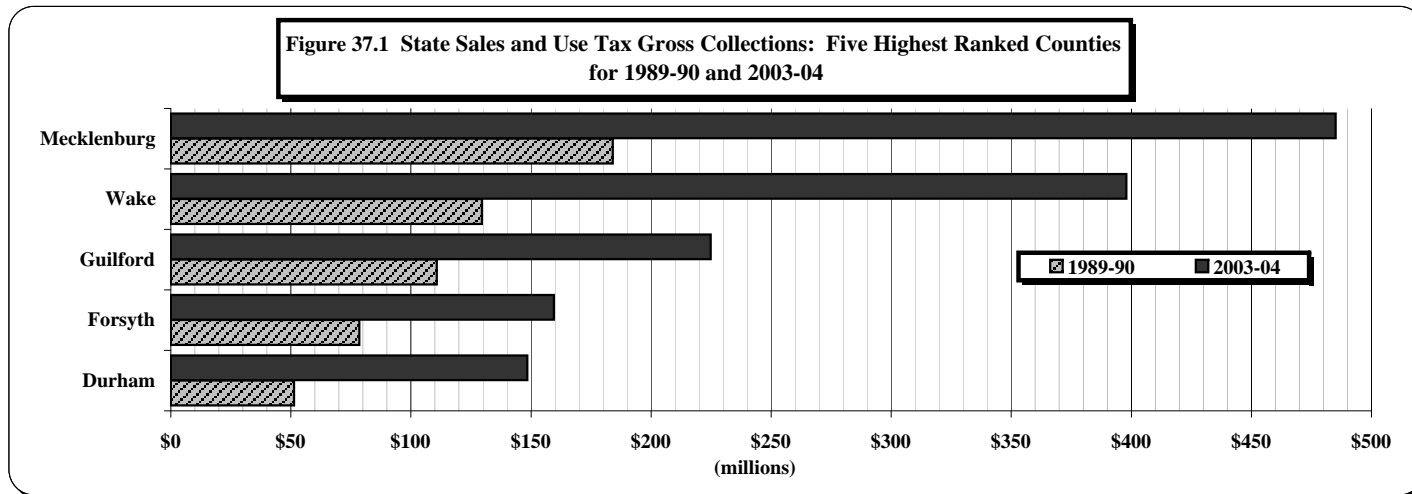


TABLE 37. - Continued

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

Changes in general sales tax rate: Effective July 16, 1991, the rate increased from 3% to 4%. Effective October 16, 2001, the rate increased from 4% to 4.5%, and is scheduled to revert to the 4% rate effective July 1, 2005.

Other use tax category: Amounts shown for 1989-90 through 2000-01 reflect use taxes generated from sales of manufactured homes; airplanes and boats are included in this category for 1989-90 through 1994-95. Effective for 1995-96, use taxes collected on airplane and boat transactions are no longer shown separately, but are, instead, included within the attributable county of collection. Effective for 2001-02, use taxes generated from manufactured home transactions are included within the attributable county of collection.

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1999-00 Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02 Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.

Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

Unallocated:

2001-02 The *unallocated* category includes \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates.

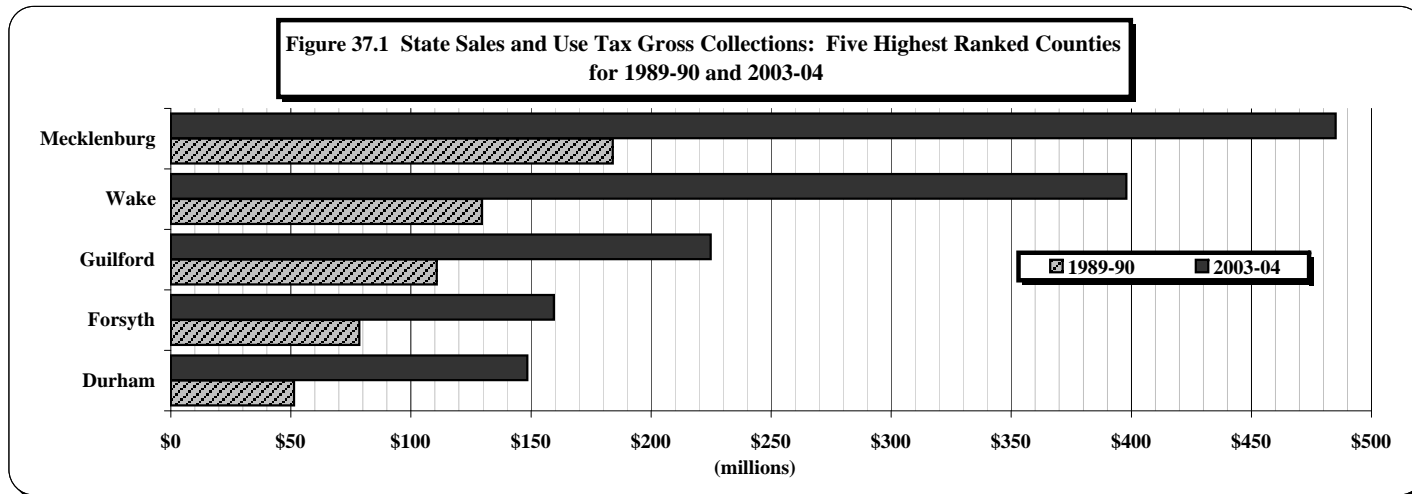


TABLE 38. STATE SALES AND USE TAX: GROSS RETAIL SALES REPORTED BY COUNTY

| County | [G.S. 105 ARTICLE 5] | | | | | | | | Year-over-year % change | | | | | | |
|-----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------|-------|-------|-------|-------|-------|
| | 1989-1990 [\$1,000s] | 1990-1991 [\$1,000s] | 1991-1992 [\$1,000s] | 1992-1993 [\$1,000s] | 1993-1994 [\$1,000s] | 1994-1995 [\$1,000s] | 1995-1996 [\$1,000s] | 1996-1997 [\$1,000s] | 91/90 | 92/91 | 93/92 | 94/93 | 95/94 | 96/95 | 97/96 |
| Alamance..... | 1,067,660 | 1,000,548 | 1,011,485 | 1,070,864 | 1,163,728 | 1,253,479 | 1,377,551 | 1,492,400 | -6.3% | 1.1% | 5.9% | 8.7% | 7.7% | 9.9% | 8.3% |
| Alexander..... | 107,063 | 114,793 | 119,380 | 123,953 | 121,904 | 130,061 | 145,028 | 155,214 | 7.2% | 4.0% | 3.8% | -1.7% | 6.7% | 11.5% | 7.0% |
| Alleghany..... | 46,127 | 47,683 | 46,168 | 47,246 | 49,268 | 56,432 | 56,605 | 60,537 | 3.4% | -3.2% | 2.3% | 4.3% | 14.5% | 0.3% | 6.9% |
| Anson..... | 110,563 | 105,359 | 106,002 | 105,916 | 111,255 | 114,608 | 121,670 | 131,597 | -4.7% | 0.6% | -0.1% | 5.0% | 3.0% | 6.2% | 8.2% |
| Ashe..... | 127,932 | 120,244 | 119,571 | 125,510 | 139,993 | 143,564 | 150,835 | 171,394 | -6.0% | -0.6% | 5.0% | 11.5% | 2.6% | 5.1% | 13.6% |
| Avery..... | 107,369 | 106,489 | 108,705 | 114,694 | 130,389 | 139,403 | 152,313 | 170,942 | -0.8% | 2.1% | 5.5% | 13.7% | 6.9% | 9.3% | 12.2% |
| Beaufort..... | 333,998 | 327,764 | 320,662 | 342,602 | 364,489 | 377,785 | 396,506 | 427,570 | -1.9% | -2.2% | 6.8% | 6.4% | 3.6% | 5.0% | 7.8% |
| Bertie..... | 62,792 | 65,774 | 63,499 | 66,904 | 72,101 | 69,774 | 72,622 | 73,077 | 4.7% | -3.5% | 5.4% | 7.8% | -3.2% | 4.1% | 0.6% |
| Bladen..... | 164,355 | 167,042 | 163,611 | 179,082 | 186,973 | 199,148 | 208,863 | 218,330 | 1.6% | -2.1% | 9.5% | 4.4% | 6.5% | 4.9% | 4.5% |
| Brunswick..... | 339,802 | 353,491 | 367,797 | 402,067 | 457,592 | 504,798 | 560,328 | 622,389 | 4.0% | 4.0% | 9.3% | 13.8% | 10.3% | 11.0% | 11.1% |
| Buncombe..... | 1,830,494 | 1,823,433 | 1,880,765 | 2,025,115 | 2,311,741 | 2,529,695 | 2,738,660 | 2,898,788 | -0.4% | 3.1% | 7.7% | 14.2% | 9.4% | 8.3% | 5.8% |
| Burke..... | 441,007 | 433,728 | 453,605 | 487,079 | 519,369 | 569,807 | 608,037 | 643,082 | -1.7% | 4.6% | 7.4% | 6.6% | 9.7% | 6.7% | 5.8% |
| Cabarrus..... | 691,732 | 699,834 | 727,966 | 772,914 | 883,790 | 987,801 | 1,075,812 | 1,169,359 | 1.2% | 4.0% | 6.2% | 14.3% | 11.8% | 8.9% | 8.7% |
| Caldwell..... | 456,532 | 432,789 | 441,291 | 473,076 | 520,800 | 559,687 | 591,287 | 614,079 | -5.2% | 2.0% | 7.2% | 10.1% | 7.5% | 5.6% | 3.9% |
| Camden..... | 14,102 | 15,036 | 13,725 | 16,182 | 16,962 | 17,738 | 18,060 | 21,365 | 6.6% | -8.7% | 17.9% | 4.8% | 4.6% | 1.8% | 18.3% |
| Carteret..... | 457,743 | 461,755 | 479,076 | 514,777 | 573,294 | 630,435 | 662,010 | 709,586 | 0.9% | 3.8% | 7.5% | 11.4% | 10.0% | 5.0% | 7.2% |
| Caswell..... | 36,837 | 38,533 | 38,113 | 38,336 | 41,864 | 46,263 | 51,496 | 57,287 | 4.6% | -1.1% | 0.6% | 9.2% | 10.5% | 11.3% | 11.2% |
| Catawba..... | 1,362,681 | 1,301,265 | 1,355,617 | 1,467,124 | 1,663,873 | 1,830,623 | 1,936,810 | 2,063,389 | -4.5% | 4.2% | 8.2% | 13.4% | 10.0% | 5.8% | 6.5% |
| Chatham..... | 186,055 | 199,404 | 230,662 | 243,362 | 259,683 | 284,349 | 318,366 | 356,621 | 7.2% | 15.7% | 5.5% | 6.7% | 9.5% | 12.0% | 12.0% |
| Cherokee..... | 136,725 | 132,411 | 136,894 | 151,708 | 175,485 | 220,135 | 244,115 | 266,723 | -3.2% | 3.4% | 10.8% | 15.7% | 25.4% | 10.9% | 9.3% |
| Chowan..... | 86,089 | 80,792 | 81,670 | 84,321 | 92,838 | 102,515 | 99,137 | 105,939 | -6.2% | 1.1% | 3.2% | 10.1% | 10.4% | -3.3% | 6.9% |
| Clay..... | 25,841 | 26,207 | 30,889 | 35,595 | 37,510 | 40,184 | 40,003 | 45,866 | 1.4% | 17.9% | 15.2% | 5.4% | 7.1% | -0.4% | 14.7% |
| Cleveland..... | 692,297 | 675,163 | 692,310 | 720,002 | 809,593 | 894,118 | 935,986 | 1,026,730 | -2.5% | 2.5% | 4.0% | 12.4% | 10.4% | 4.7% | 9.7% |
| Columbus..... | 327,577 | 324,035 | 324,672 | 345,075 | 357,708 | 380,022 | 418,723 | 453,271 | -1.1% | 0.2% | 6.3% | 3.7% | 6.2% | 10.2% | 8.3% |
| Craven..... | 558,266 | 554,103 | 578,196 | 606,122 | 666,413 | 699,939 | 729,092 | 779,300 | -0.7% | 4.3% | 4.8% | 9.9% | 5.0% | 4.2% | 6.9% |
| Cumberland..... | 1,890,482 | 1,797,922 | 1,975,382 | 2,159,904 | 2,344,069 | 2,514,060 | 2,670,468 | 2,856,078 | -4.9% | 9.9% | 9.3% | 8.5% | 7.3% | 6.2% | 7.0% |
| Currituck..... | 88,729 | 81,693 | 90,426 | 102,242 | 117,774 | 139,514 | 147,785 | 164,118 | -7.9% | 10.7% | 13.1% | 15.2% | 18.5% | 5.9% | 11.1% |
| Dare..... | 456,290 | 463,833 | 473,837 | 508,862 | 580,368 | 643,334 | 676,520 | 715,815 | 1.7% | 2.2% | 7.4% | 14.1% | 10.8% | 5.2% | 5.8% |
| Davidson..... | 786,047 | 828,621 | 865,136 | 948,887 | 946,763 | 1,009,522 | 1,066,520 | 1,151,388 | 5.4% | 4.4% | 9.7% | -0.2% | 6.6% | 5.6% | 8.0% |
| Davie..... | 177,333 | 171,071 | 176,983 | 184,959 | 184,449 | 197,061 | 205,696 | 226,378 | -3.5% | 3.5% | 4.5% | -0.3% | 6.8% | 4.4% | 10.1% |
| Duplin..... | 210,363 | 209,330 | 222,735 | 230,765 | 239,318 | 260,942 | 333,200 | 466,786 | -0.5% | 6.4% | 3.6% | 3.7% | 9.0% | 27.7% | 40.1% |
| Durham..... | 1,663,216 | 1,695,664 | 1,744,493 | 1,918,310 | 2,112,720 | 2,373,627 | 2,580,145 | 2,725,364 | 2.0% | 2.9% | 10.0% | 10.1% | 12.3% | 8.7% | 5.6% |
| Edgecombe..... | 345,005 | 397,366 | 395,337 | 361,391 | 330,362 | 366,846 | 399,938 | 462,524 | 15.2% | -0.5% | -8.6% | -8.6% | 11.0% | 9.0% | 15.6% |
| Forsyth..... | 3,299,817 | 3,214,643 | 3,415,059 | 3,664,056 | 3,957,672 | 4,421,978 | 4,719,601 | 5,050,244 | -2.6% | 6.2% | 7.3% | 8.0% | 11.7% | 6.7% | 7.0% |
| Franklin..... | 155,132 | 146,565 | 145,239 | 158,620 | 175,690 | 198,069 | 212,080 | 234,632 | -5.5% | -0.9% | 9.2% | 10.8% | 12.7% | 7.1% | 10.6% |
| Gaston..... | 1,377,115 | 1,344,040 | 1,374,262 | 1,457,042 | 1,576,886 | 1,752,540 | 1,881,257 | 1,934,128 | -2.4% | 2.2% | 6.0% | 8.2% | 11.1% | 7.3% | 2.8% |
| Gates..... | 35,309 | 35,171 | 38,636 | 41,592 | 43,685 | 47,131 | 47,272 | 50,811 | -0.4% | 9.9% | 7.7% | 5.0% | 7.9% | 0.3% | 7.5% |
| Graham..... | 28,422 | 27,750 | 30,148 | 34,743 | 34,623 | 33,301 | 35,280 | 36,298 | -2.4% | 8.6% | 15.2% | -0.3% | -3.8% | 5.9% | 2.9% |
| Granville..... | 178,625 | 190,907 | 197,024 | 213,441 | 224,106 | 235,844 | 251,814 | 282,826 | 6.9% | 3.2% | 8.3% | 5.0% | 5.2% | 6.8% | 12.3% |
| Greene..... | 52,276 | 46,349 | 45,932 | 49,228 | 50,621 | 55,440 | 61,412 | 76,973 | ##### | -0.9% | 7.2% | 2.8% | 9.5% | 10.8% | 25.3% |
| Guilford..... | 5,216,685 | 5,102,864 | 5,274,010 | 5,707,616 | 6,407,038 | 7,144,204 | 7,515,663 | 7,937,678 | -2.2% | 3.4% | 8.2% | 12.3% | 11.5% | 5.2% | 5.6% |
| Halifax..... | 393,466 | 401,899 | 407,715 | 416,024 | 426,148 | 465,299 | 499,857 | 527,559 | 2.1% | 1.4% | 2.0% | 2.4% | 9.2% | 7.4% | 5.5% |
| Harnett..... | 362,384 | 355,744 | 376,030 | 413,245 | 437,981 | 461,113 | 489,882 | 526,804 | -1.8% | 5.7% | 9.9% | 6.0% | 5.3% | 6.2% | 7.5% |
| Haywood..... | 380,012 | 377,003 | 402,546 | 419,214 | 450,348 | 475,365 | 517,175 | 565,693 | -0.8% | 6.8% | 4.1% | 7.4% | 5.6% | 8.8% | 9.4% |
| Henderson..... | 597,083 | 556,295 | 603,684 | 608,916 | 664,921 | 705,633 | 737,578 | 854,905 | -6.8% | 8.5% | 0.9% | 9.2% | 6.1% | 4.5% | 15.9% |
| Hertford..... | 204,101 | 195,621 | 188,348 | 186,800 | 205,933 | 214,226 | 240,316 | 240,295 | -4.2% | -3.7% | -0.8% | 10.2% | 4.0% | 12.2% | 0.0% |
| Hoke..... | 62,275 | 63,469 | 66,454 | 72,104 | 79,418 | 87,011 | 89,373 | 93,831 | 1.9% | 4.7% | 8.5% | 10.1% | 9.5% | 2.7% | 5.0% |
| Hyde..... | 29,659 | 29,198 | 28,595 | 29,100 | 32,260 | 32,723 | 34,567 | 35,468 | -1.6% | -2.1% | 1.8% | 10.9% | 1.4% | 5.6% | 2.6% |
| Iredell..... | 872,971 | 862,385 | 902,975 | 966,656 | 1,111,791 | 1,242,027 | 1,365,508 | 1,492,322 | -1.2% | 4.7% | 7.1% | 15.0% | 11.7% | 9.9% | 9.3% |
| Jackson..... | 180,837 | 184,952 | 198,740 | 208,399 | 169,120 | 188,712 | 206,421 | 248,406 | 2.3% | 7.5% | 4.9% | ##### | 11.6% | 9.4% | 20.3% |

TABLE 38. - Continued

| County | 1989-1990 | 1990-1991 | 1991-1992 | 1992-1993 | 1993-1994 | 1994-1995 | 1995-1996 | 1996-1997 | Year-over-year % change | | | | | | |
|------------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------------------|-------|-------|-------|-------|-------|-------|
| | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | 91/90 | 92/91 | 93/92 | 94/93 | 95/94 | 96/95 | 97/96 |
| Johnston..... | 622,751 | 588,301 | 644,835 | 684,749 | 772,255 | 812,653 | 917,623 | 1,030,242 | -5.5% | 9.6% | 6.2% | 12.8% | 5.2% | 12.9% | 12.3% |
| Jones..... | 38,009 | 38,989 | 39,445 | 42,531 | 41,849 | 35,214 | 26,738 | 28,255 | 2.6% | 1.2% | 7.8% | -1.6% | ##### | ##### | 5.7% |
| Lee..... | 428,333 | 393,037 | 427,893 | 470,198 | 502,893 | 562,285 | 574,287 | 651,221 | -8.2% | 8.9% | 9.9% | 7.0% | 11.8% | 2.1% | 13.4% |
| Lenoir..... | 498,573 | 507,180 | 527,962 | 558,724 | 628,639 | 688,163 | 744,207 | 790,546 | 1.7% | 4.1% | 5.8% | 12.5% | 9.5% | 8.1% | 6.2% |
| Lincoln..... | 286,356 | 270,556 | 274,371 | 289,548 | 321,598 | 344,709 | 387,373 | 427,871 | -5.5% | 1.4% | 5.5% | 11.1% | 7.2% | 12.4% | 10.5% |
| Macon..... | 200,369 | 205,810 | 217,333 | 229,489 | 246,606 | 270,025 | 290,246 | 308,573 | 2.7% | 5.6% | 5.6% | 7.5% | 9.5% | 7.5% | 6.3% |
| Madison..... | 49,970 | 50,971 | 53,087 | 54,062 | 59,504 | 59,962 | 59,978 | 67,308 | 2.0% | 4.2% | 1.8% | 10.1% | 0.8% | 0.0% | 12.2% |
| Martin..... | 157,937 | 162,168 | 172,761 | 181,268 | 184,670 | 201,817 | 217,133 | 217,164 | 2.7% | 6.5% | 4.9% | 1.9% | 9.3% | 7.6% | 0.0% |
| McDowell..... | 202,626 | 198,356 | 209,590 | 225,557 | 244,215 | 264,055 | 285,441 | 334,952 | -2.1% | 5.7% | 7.6% | 8.3% | 8.1% | 8.1% | 17.3% |
| Mecklenburg.... | 8,845,616 | 8,584,648 | 8,515,428 | 9,315,495 | 10,386,860 | 11,357,291 | 12,796,551 | 14,852,942 | -3.0% | -0.8% | 9.4% | 11.5% | 9.3% | 12.7% | 16.1% |
| Mitchell..... | 104,411 | 103,382 | 98,252 | 101,124 | 108,477 | 106,624 | 111,293 | 124,902 | -1.0% | -5.0% | 2.9% | 7.3% | -1.7% | 4.4% | 12.2% |
| Montgomery.... | 134,355 | 126,264 | 119,321 | 143,633 | 164,546 | 175,917 | 181,766 | 196,367 | -6.0% | -5.5% | 20.4% | 14.6% | 6.9% | 3.3% | 8.0% |
| Moore..... | 484,000 | 464,969 | 506,784 | 557,703 | 609,214 | 673,652 | 706,360 | 795,673 | -3.9% | 9.0% | 10.0% | 9.2% | 10.6% | 4.9% | 12.6% |
| Nash..... | 891,124 | 866,500 | 900,485 | 963,878 | 1,036,442 | 1,140,571 | 1,282,557 | 1,425,316 | -2.8% | 3.9% | 7.0% | 7.5% | 10.0% | 12.4% | 11.1% |
| New Hanover.... | 1,596,553 | 1,631,853 | 1,672,888 | 1,742,043 | 1,949,193 | 2,196,565 | 2,401,271 | 2,762,887 | 2.2% | 2.5% | 4.1% | 11.9% | 12.7% | 9.3% | 15.1% |
| Northampton... | 55,982 | 54,347 | 53,468 | 54,092 | 56,887 | 63,434 | 64,651 | 67,083 | -2.9% | -1.6% | 1.2% | 5.2% | 11.5% | 1.9% | 3.8% |
| Onslow..... | 640,676 | 624,251 | 680,165 | 705,545 | 763,771 | 829,665 | 906,618 | 1,026,603 | -2.6% | 9.0% | 3.7% | 8.3% | 8.6% | 9.3% | 13.2% |
| Orange..... | 640,662 | 640,743 | 638,895 | 698,037 | 770,782 | 846,809 | 867,152 | 931,514 | 0.0% | -0.3% | 9.3% | 10.4% | 9.9% | 2.4% | 7.4% |
| Pamlico..... | 42,404 | 43,819 | 43,242 | 47,519 | 50,197 | 51,684 | 56,901 | 62,396 | 3.3% | -1.3% | 9.9% | 5.6% | 3.0% | 10.1% | 9.7% |
| Pasquotank..... | 292,752 | 279,392 | 291,470 | 300,964 | 316,031 | 336,712 | 354,880 | 394,964 | -4.6% | 4.3% | 3.3% | 5.0% | 6.5% | 5.4% | 11.3% |
| Pender..... | 101,288 | 105,320 | 111,527 | 125,676 | 147,820 | 156,243 | 170,079 | 208,116 | 4.0% | 5.9% | 12.7% | 17.6% | 5.7% | 8.9% | 22.4% |
| Perquimans..... | 31,604 | 30,435 | 30,367 | 30,967 | 35,980 | 40,558 | 43,104 | 45,332 | -3.7% | -0.2% | 2.0% | 16.2% | 12.7% | 6.3% | 5.2% |
| Person..... | 178,379 | 179,171 | 186,044 | 196,958 | 225,002 | 240,862 | 255,524 | 287,503 | 0.4% | 3.8% | 5.9% | 14.2% | 7.0% | 6.1% | 12.5% |
| Pitt..... | 960,024 | 886,750 | 924,524 | 987,563 | 1,155,921 | 1,294,650 | 1,420,060 | 1,592,361 | -7.6% | 4.3% | 6.8% | 17.0% | 12.0% | 9.7% | 12.1% |
| Polk..... | 58,196 | 58,671 | 60,761 | 64,130 | 72,867 | 82,205 | 86,285 | 91,310 | 0.8% | 3.6% | 5.5% | 13.6% | 12.8% | 5.0% | 5.8% |
| Randolph..... | 616,560 | 622,547 | 665,693 | 708,077 | 780,576 | 811,082 | 863,709 | 906,154 | 1.0% | 6.9% | 6.4% | 10.2% | 3.9% | 6.5% | 4.9% |
| Richmond..... | 291,217 | 268,341 | 272,538 | 301,151 | 310,172 | 334,058 | 346,640 | 381,906 | -7.9% | 1.6% | 10.5% | 3.0% | 7.7% | 3.8% | 10.2% |
| Robeson..... | 657,603 | 631,243 | 656,486 | 708,419 | 765,605 | 830,430 | 882,062 | 900,460 | -4.0% | 4.0% | 7.9% | 8.1% | 8.5% | 6.2% | 2.1% |
| Rockingham.... | 490,283 | 470,349 | 483,457 | 518,099 | 541,890 | 573,544 | 597,975 | 642,615 | -4.1% | 2.8% | 7.2% | 4.6% | 5.8% | 4.3% | 7.5% |
| Rowan..... | 772,561 | 718,172 | 747,299 | 766,818 | 787,989 | 841,719 | 884,521 | 968,459 | -7.0% | 4.1% | 2.6% | 2.8% | 6.8% | 5.1% | 9.5% |
| Rutherford..... | 489,955 | 472,776 | 478,049 | 463,041 | 487,351 | 475,536 | 472,179 | 485,052 | -3.5% | 1.1% | -3.1% | 5.3% | -2.4% | -0.7% | 2.7% |
| Sampson..... | 273,523 | 260,389 | 292,202 | 318,940 | 365,397 | 397,945 | 414,463 | 482,633 | -4.8% | 12.2% | 9.2% | 14.6% | 8.9% | 4.2% | 16.4% |
| Scotland..... | 237,042 | 230,674 | 236,086 | 249,653 | 262,175 | 282,938 | 303,205 | 324,109 | -2.7% | 2.3% | 5.7% | 5.0% | 7.9% | 7.2% | 6.9% |
| Stanly..... | 396,025 | 383,614 | 380,467 | 400,419 | 438,899 | 481,751 | 490,929 | 517,133 | -3.1% | -0.8% | 5.2% | 9.6% | 9.8% | 1.9% | 5.3% |
| Stokes..... | 118,944 | 119,084 | 119,883 | 124,734 | 131,854 | 148,633 | 149,099 | 159,069 | 0.1% | 0.7% | 4.0% | 5.7% | 12.7% | 0.3% | 6.7% |
| Surry..... | 602,759 | 590,776 | 595,020 | 637,470 | 697,623 | 722,385 | 754,760 | 830,504 | -2.0% | 0.7% | 7.1% | 9.4% | 3.5% | 4.5% | 10.0% |
| Swain..... | 56,280 | 52,974 | 52,003 | 51,561 | 55,631 | 60,243 | 64,483 | 67,839 | -5.9% | -1.8% | -0.8% | 7.9% | 8.3% | 7.0% | 5.2% |
| Transylvania.... | 138,427 | 130,295 | 141,692 | 160,978 | 174,901 | 184,329 | 207,930 | 217,180 | -5.9% | 8.7% | 13.6% | 8.6% | 5.4% | 12.8% | 4.4% |
| Tyrrell..... | 18,112 | 17,764 | 15,004 | 16,638 | 18,587 | 18,634 | 20,336 | 18,710 | -1.9% | ##### | 10.9% | 11.7% | 0.3% | 9.1% | -8.0% |
| Union..... | 699,105 | 646,475 | 675,161 | 758,924 | 778,787 | 867,530 | 991,135 | 1,101,801 | -7.5% | 4.4% | 12.4% | 2.6% | 11.4% | 14.2% | 11.2% |
| Vance..... | 301,545 | 294,213 | 289,047 | 327,549 | 357,387 | 375,096 | 417,894 | 460,598 | -2.4% | -1.8% | 13.3% | 9.1% | 5.0% | 11.4% | 10.2% |
| Wake..... | 5,251,140 | 5,182,233 | 5,287,644 | 5,968,509 | 6,663,017 | 7,649,497 | 8,440,787 | 9,669,936 | -1.3% | 2.0% | 12.9% | 11.6% | 14.8% | 10.3% | 14.6% |
| Warren..... | 58,613 | 56,796 | 53,832 | 51,923 | 56,808 | 59,963 | 61,644 | 65,701 | -3.1% | -5.2% | -3.5% | 9.4% | 5.6% | 2.8% | 6.6% |
| Washington.... | 75,848 | 74,170 | 81,548 | 84,574 | 90,607 | 89,554 | 92,045 | 92,795 | -2.2% | 9.9% | 3.7% | 7.1% | -1.2% | 2.8% | 0.8% |
| Watauga..... | 352,244 | 353,498 | 370,294 | 392,775 | 434,118 | 464,453 | 524,196 | 567,525 | 0.4% | 4.8% | 6.1% | 10.5% | 7.0% | 12.9% | 8.3% |
| Wayne..... | 840,779 | 848,777 | 842,424 | 886,989 | 985,194 | 1,064,187 | 1,060,402 | 1,115,542 | 1.0% | -0.7% | 5.3% | 11.1% | 8.0% | -0.4% | 5.2% |
| Wilkes..... | 393,621 | 395,793 | 404,297 | 412,135 | 469,840 | 494,254 | 505,455 | 519,815 | 0.6% | 2.1% | 1.9% | 14.0% | 5.2% | 2.3% | 2.8% |
| Wilson..... | 739,415 | 670,843 | 662,108 | 672,468 | 720,266 | 769,135 | 843,964 | 903,786 | -9.3% | -1.3% | 1.6% | 7.1% | 6.8% | 9.7% | 7.1% |
| Yadkin..... | 141,811 | 134,037 | 140,153 | 141,503 | 151,716 | 165,517 | 172,545 | 200,617 | -5.5% | 4.6% | 1.0% | 7.2% | 9.1% | 4.2% | 16.3% |
| Yancey..... | 64,962 | 65,968 | 76,570 | 77,565 | 83,340 | 87,570 | 89,771 | 96,968 | 1.5% | 16.1% | 1.3% | 7.4% | 5.1% | 2.5% | 8.0% |
| Unallocated..... | 4,254,402 | 4,862,977 | 5,170,559 | 5,630,136 | 5,935,042 | 7,462,220 | 11,797,414 | 17,947,485 | 14.3% | 6.3% | 8.9% | 5.4% | 25.7% | 58.1% | 52.1% |
| Statewide totals | 64,691,006 | 64,038,693 | 66,122,475 | 71,224,237 | 78,029,668 | 86,592,403 | 97,352,867 | 112,057,953 | -1.0% | 3.3% | 7.7% | 9.6% | 11.0% | 12.4% | 15.1% |

TABLE 38. - Continued

| County | 1996-1997 | 1997-1998 | 1998-1999 | 1999-2000 | 2000-2001 | 2001-2002 | 2002-2003 | 2003-2004 | Year-over-year % change | | | | | | |
|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------------------|-------|-------|-------|-------|-------|-------|
| | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | 98/97 | 99/98 | 00/99 | 01/00 | 02/01 | 03/02 | 04/03 |
| Alamance..... | 1,492,400 | 1,535,421 | 1,609,891 | 1,620,578 | 1,712,542 | 1,628,027 | 1,599,676 | 1,685,160 | 2.9% | 4.9% | 0.7% | 5.7% | -4.9% | -1.7% | 5.3% |
| Alexander..... | 155,214 | 163,335 | 176,204 | 175,231 | 201,236 | 199,897 | 214,625 | 219,479 | 5.2% | 7.9% | -0.6% | 14.8% | -0.7% | 7.4% | 2.3% |
| Alleghany..... | 60,537 | 64,861 | 68,919 | 69,659 | 70,339 | 64,728 | 68,793 | 75,918 | 7.1% | 6.3% | 1.1% | 1.0% | -8.0% | 6.3% | 10.4% |
| Anson..... | 131,597 | 134,308 | 131,085 | 143,147 | 150,374 | 152,263 | 158,091 | 171,517 | 2.1% | -2.4% | 9.2% | 5.0% | 1.3% | 3.8% | 8.5% |
| Ash..... | 171,394 | 184,067 | 173,806 | 170,268 | 184,810 | 227,249 | 227,636 | 240,853 | 7.4% | -5.6% | -2.0% | 8.5% | 23.0% | 0.2% | 5.8% |
| Avery..... | 170,942 | 181,330 | 178,969 | 181,329 | 195,216 | 189,411 | 193,009 | 194,181 | 6.1% | -1.3% | 1.3% | 7.7% | -3.0% | 1.9% | 0.6% |
| Beaufort..... | 427,570 | 417,990 | 447,962 | 459,962 | 464,156 | 474,159 | 514,154 | 533,862 | -2.2% | 7.2% | 2.7% | 0.9% | 2.2% | 8.4% | 3.8% |
| Bertie..... | 73,077 | 70,787 | 73,082 | 76,625 | 76,700 | 72,119 | 75,823 | 85,683 | -3.1% | 3.2% | 4.8% | 0.1% | -6.0% | 5.1% | 13.0% |
| Bladen..... | 218,330 | 234,635 | 251,541 | 255,746 | 265,112 | 267,435 | 297,147 | 326,091 | 7.5% | 7.2% | 1.7% | 3.7% | 0.9% | 11.1% | 9.7% |
| Brunswick..... | 622,389 | 681,491 | 729,195 | 779,889 | 826,683 | 882,559 | 953,953 | 1,019,505 | 9.5% | 7.0% | 7.0% | 6.0% | 6.8% | 8.1% | 6.9% |
| Buncombe..... | 2,898,788 | 3,081,052 | 3,211,541 | 3,244,934 | 3,385,178 | 3,431,309 | 3,429,967 | 3,648,144 | 6.3% | 4.2% | 1.0% | 4.3% | 1.4% | 0.0% | 6.4% |
| Burke..... | 643,082 | 677,341 | 696,509 | 704,203 | 769,605 | 727,377 | 720,954 | 761,380 | 5.3% | 2.8% | 1.1% | 9.3% | -5.5% | -0.9% | 5.6% |
| Cabarrus..... | 1,169,359 | 1,287,733 | 1,459,804 | 1,747,743 | 1,903,125 | 2,035,626 | 2,181,850 | 2,326,552 | 10.1% | 13.4% | 19.7% | 8.9% | 7.0% | 7.2% | 6.6% |
| Caldwell..... | 614,079 | 626,774 | 665,936 | 690,378 | 703,610 | 651,553 | 661,407 | 656,191 | 2.1% | 6.2% | 3.7% | 1.9% | -7.4% | 1.5% | -0.8% |
| Camden..... | 21,365 | 20,818 | 21,676 | 23,433 | 27,648 | 26,784 | 45,929 | 35,718 | -2.6% | 4.1% | 8.1% | 18.0% | -3.1% | 71.5% | ##### |
| Carteret..... | 709,586 | 743,756 | 766,640 | 778,265 | 784,225 | 812,703 | 883,303 | 944,749 | 4.8% | 3.1% | 1.5% | 0.8% | 3.6% | 8.7% | 7.0% |
| Caswell..... | 57,287 | 60,975 | 64,985 | 68,147 | 72,386 | 60,830 | 69,246 | 65,489 | 6.4% | 6.6% | 4.9% | 6.2% | ##### | 13.8% | -5.4% |
| Catawba..... | 2,063,389 | 2,165,884 | 2,279,471 | 2,319,595 | 2,453,110 | 2,299,791 | 2,349,653 | 2,556,151 | 5.0% | 5.2% | 1.8% | 5.8% | -6.3% | 2.2% | 8.8% |
| Chatham..... | 356,621 | 341,704 | 367,416 | 358,915 | 387,676 | 384,114 | 377,080 | 407,649 | -4.2% | 7.5% | -2.3% | 8.0% | -0.9% | -1.8% | 8.1% |
| Cherokee..... | 266,723 | 302,025 | 326,713 | 342,396 | 343,083 | 349,041 | 378,915 | 367,387 | 13.2% | 8.2% | 4.8% | 0.2% | 1.7% | 8.6% | -3.0% |
| Chowan..... | 105,939 | 108,890 | 107,004 | 110,226 | 117,844 | 116,085 | 116,854 | 134,010 | 2.8% | -1.7% | 3.0% | 6.9% | -1.5% | 0.7% | 14.7% |
| Clay..... | 45,866 | 45,565 | 65,021 | 74,536 | 83,199 | 100,300 | 114,527 | 129,153 | -0.7% | 42.7% | 14.6% | 11.6% | 20.6% | 14.2% | 12.8% |
| Cleveland..... | 1,026,730 | 1,105,270 | 1,102,928 | 1,101,193 | 1,038,790 | 960,671 | 955,158 | 969,690 | 7.6% | -0.2% | -0.2% | -5.7% | -7.5% | -0.6% | 1.5% |
| Columbus..... | 453,271 | 455,158 | 471,744 | 461,471 | 460,561 | 443,735 | 457,420 | 512,767 | 0.4% | 3.6% | -2.2% | -0.2% | -3.7% | 3.1% | 12.1% |
| Craven..... | 779,300 | 804,973 | 839,600 | 887,336 | 930,509 | 900,390 | 976,058 | 1,063,605 | 3.3% | 4.3% | 5.7% | 4.9% | -3.2% | 8.4% | 9.0% |
| Cumberland..... | 2,856,078 | 2,852,575 | 2,909,513 | 3,018,719 | 3,023,363 | 2,974,131 | 3,017,710 | 3,351,729 | -0.1% | 2.0% | 3.8% | 0.2% | -1.6% | 1.5% | 11.1% |
| Currituck..... | 164,118 | 181,040 | 197,588 | 235,342 | 264,097 | 257,153 | 278,447 | 290,888 | 10.3% | 9.1% | 19.1% | 12.2% | -2.6% | 8.3% | 4.5% |
| Dare..... | 715,815 | 800,062 | 869,838 | 929,860 | 1,029,650 | 1,119,273 | 1,229,180 | 1,303,383 | 11.8% | 8.7% | 6.9% | 10.0% | 8.7% | 9.8% | 6.0% |
| Davidson..... | 1,151,388 | 1,265,289 | 1,331,327 | 1,323,658 | 1,304,522 | 1,252,384 | 1,279,069 | 1,393,849 | 9.9% | 5.2% | -0.6% | -1.4% | -4.0% | 2.1% | 9.0% |
| Davie..... | 226,378 | 240,489 | 268,890 | 276,983 | 302,239 | 264,670 | 264,526 | 265,467 | 6.2% | 11.8% | 3.0% | 9.1% | ##### | -0.1% | 0.4% |
| Duplin..... | 466,786 | 330,493 | 302,213 | 317,643 | 320,310 | 339,195 | 333,228 | 369,927 | ##### | -8.6% | 5.1% | 0.8% | 5.9% | -1.8% | 11.0% |
| Durham..... | 2,725,364 | 2,969,822 | 3,167,577 | 3,455,668 | 3,688,799 | 4,057,352 | 4,597,853 | 4,646,891 | 9.0% | 6.7% | 9.1% | 6.7% | 10.0% | 13.3% | 1.1% |
| Edgecombe..... | 462,524 | 463,539 | 447,493 | 439,816 | 414,918 | 388,141 | 395,838 | 437,200 | 0.2% | -3.5% | -1.7% | -5.7% | -6.5% | 2.0% | 10.4% |
| Forsyth..... | 5,050,244 | 5,286,343 | 5,299,606 | 5,315,588 | 5,494,698 | 5,487,579 | 5,690,504 | 5,886,010 | 4.7% | 0.3% | 0.3% | 3.4% | -0.1% | 3.7% | 3.4% |
| Franklin..... | 234,632 | 258,263 | 299,302 | 301,263 | 290,829 | 294,106 | 295,218 | 343,357 | 10.1% | 15.9% | 0.7% | -3.5% | 1.1% | 0.4% | 16.3% |
| Gaston..... | 1,934,128 | 2,009,809 | 2,076,328 | 2,090,693 | 2,158,528 | 2,041,756 | 2,157,602 | 2,160,274 | 3.9% | 3.3% | 0.7% | 3.2% | -5.4% | 5.7% | 0.1% |
| Gates..... | 50,811 | 51,278 | 48,895 | 43,555 | 38,388 | 36,801 | 38,114 | 39,503 | 0.9% | -4.6% | ##### | ##### | -4.1% | 3.6% | 3.6% |
| Graham..... | 36,298 | 37,055 | 37,340 | 35,481 | 39,776 | 40,679 | 44,455 | 51,045 | 2.1% | 0.8% | -5.0% | 12.1% | 2.3% | 9.3% | 14.8% |
| Granville..... | 282,826 | 291,606 | 331,636 | 331,052 | 348,125 | 354,378 | 376,442 | 404,147 | 3.1% | 13.7% | -0.2% | 5.2% | 1.8% | 6.2% | 7.4% |
| Greene..... | 76,973 | 59,018 | 58,003 | 56,734 | 57,631 | 50,110 | 52,294 | 55,268 | ##### | -1.7% | -2.2% | 1.6% | ##### | 4.4% | 5.7% |
| Guilford..... | 7,937,678 | 8,628,148 | 9,271,941 | 9,243,741 | 9,371,295 | 8,545,992 | 8,493,801 | 8,760,037 | 8.7% | 7.5% | -0.3% | 1.4% | -8.8% | -0.6% | 3.1% |
| Halifax..... | 527,559 | 514,217 | 503,870 | 502,095 | 503,259 | 510,255 | 585,993 | 628,330 | -2.5% | -2.0% | -0.4% | 0.2% | 1.4% | 14.8% | 7.2% |
| Harnett..... | 526,804 | 508,613 | 526,701 | 546,428 | 567,328 | 549,335 | 598,200 | 673,834 | -3.5% | 3.6% | 3.7% | 3.8% | -3.2% | 8.9% | 12.6% |
| Haywood..... | 565,693 | 612,036 | 655,735 | 622,025 | 614,882 | 620,573 | 645,580 | 737,708 | 8.2% | 7.1% | -5.1% | -1.1% | 0.9% | 4.0% | 14.3% |
| Henderson..... | 854,905 | 892,452 | 877,376 | 932,309 | 978,504 | 1,011,573 | 1,141,059 | 1,234,268 | 4.4% | -1.7% | 6.3% | 5.0% | 3.4% | 12.8% | 8.2% |
| Hertford..... | 240,295 | 248,460 | 251,884 | 292,567 | 304,290 | 253,346 | 262,377 | 296,840 | 3.4% | 1.4% | 16.2% | 4.0% | ##### | 3.6% | 13.1% |
| Hoke..... | 93,831 | 86,661 | 89,959 | 89,322 | 86,881 | 95,603 | 111,022 | 120,968 | -7.6% | 3.8% | -0.7% | -2.7% | 10.0% | 16.1% | 9.0% |
| Hyde..... | 35,468 | 40,529 | 42,399 | 42,734 | 48,843 | 51,139 | 49,882 | 48,538 | 14.3% | 4.6% | 0.8% | 14.3% | 4.7% | -2.5% | -2.7% |
| Iredell..... | 1,492,322 | 1,650,093 | 1,766,993 | 1,710,150 | 1,759,104 | 1,677,426 | 1,821,225 | 2,079,578 | 10.6% | 7.1% | -3.2% | 2.9% | -4.6% | 8.6% | 14.2% |
| Jackson..... | 248,406 | 266,270 | 273,638 | 303,301 | 319,532 | 320,017 | 338,855 | 358,478 | 7.2% | 2.8% | 10.8% | 5.4% | 0.2% | 5.9% | 5.8% |

TABLE 38. - Continued

| County | 1996-1997 | 1997-1998 | 1998-1999 | 1999-2000 | 2000-2001 | 2001-2002 | 2002-2003 | 2003-2004 | Year-over-year % change | | | | | | |
|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------------|-------|-------|-------|-------|-------|-------|
| | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | [\$1,000s] | 98/97 | 99/98 | 00/99 | 01/00 | 02/01 | 03/02 | 04/03 |
| Johnston..... | 1,030,242 | 1,106,176 | 1,186,297 | 1,234,633 | 1,305,467 | 1,247,372 | 1,312,537 | 1,485,066 | 7.4% | 7.2% | 4.1% | 5.7% | -4.5% | 5.2% | 13.1% |
| Jones..... | 28,255 | 31,061 | 30,805 | 32,140 | 33,810 | 32,534 | 34,155 | 39,718 | 9.9% | -0.8% | 4.3% | 5.2% | -3.8% | 5.0% | 16.3% |
| Lee..... | 651,221 | 683,177 | 722,227 | 737,116 | 717,726 | 664,529 | 679,955 | 760,414 | 4.9% | 5.7% | 2.1% | -2.6% | -7.4% | 2.3% | 11.8% |
| Lenoir..... | 790,546 | 775,348 | 781,517 | 770,936 | 779,131 | 839,117 | 862,766 | 921,306 | -1.9% | 0.8% | -1.4% | 1.1% | 7.7% | 2.8% | 6.8% |
| Lincoln..... | 427,871 | 476,652 | 513,840 | 552,566 | 548,780 | 553,686 | 580,582 | 647,848 | 11.4% | 7.8% | 7.5% | -0.7% | 0.9% | 4.9% | 11.6% |
| Macon..... | 308,573 | 339,733 | 356,135 | 390,105 | 415,766 | 421,660 | 445,300 | 489,373 | 10.1% | 4.8% | 9.5% | 6.6% | 1.4% | 5.6% | 9.9% |
| Madison..... | 67,308 | 63,378 | 66,949 | 67,597 | 80,388 | 87,326 | 97,457 | 86,773 | -5.8% | 5.6% | 1.0% | 18.9% | 8.6% | 11.6% | ##### |
| Martin..... | 217,164 | 203,990 | 205,955 | 189,615 | 193,348 | 223,488 | 194,464 | 213,116 | -6.1% | 1.0% | -7.9% | 2.0% | 15.6% | ##### | 9.6% |
| McDowell..... | 334,952 | 352,545 | 395,789 | 402,555 | 379,427 | 366,510 | 382,685 | 416,415 | 5.3% | 12.3% | 1.7% | -5.7% | -3.4% | 4.4% | 8.8% |
| Mecklenburg... | 14,852,942 | 15,474,469 | 16,757,604 | 16,807,018 | 16,483,706 | 15,372,033 | 15,568,250 | 16,757,123 | 4.2% | 8.3% | 0.3% | -1.9% | -6.7% | 1.3% | 7.6% |
| Mitchell..... | 124,902 | 120,392 | 119,990 | 142,463 | 171,517 | 169,176 | 174,988 | 199,082 | -3.6% | -0.3% | 18.7% | 20.4% | -1.4% | 3.4% | 13.8% |
| Montgomery.... | 196,367 | 195,400 | 218,721 | 239,949 | 265,740 | 272,476 | 253,421 | 275,382 | -0.5% | 11.9% | 9.7% | 10.7% | 2.5% | -7.0% | 8.7% |
| Moore..... | 795,673 | 858,742 | 915,578 | 942,642 | 969,169 | 968,038 | 972,647 | 1,064,382 | 7.9% | 6.6% | 3.0% | 2.8% | -0.1% | 0.5% | 9.4% |
| Nash..... | 1,425,316 | 1,429,888 | 1,375,821 | 1,394,730 | 1,426,101 | 1,336,504 | 1,335,532 | 1,437,142 | 0.3% | -3.8% | 1.4% | 2.2% | -6.3% | -0.1% | 7.6% |
| New Hanover.... | 2,762,887 | 2,795,146 | 3,013,925 | 3,118,861 | 3,313,441 | 3,183,187 | 3,239,363 | 3,507,966 | 1.2% | 7.8% | 3.5% | 6.2% | -3.9% | 1.8% | 8.3% |
| Northampton... | 67,083 | 66,876 | 66,361 | 63,905 | 68,776 | 63,213 | 52,521 | 58,137 | -9.3% | 9.0% | -3.7% | 7.6% | -8.1% | ##### | 10.7% |
| Onslow..... | 1,026,603 | 1,030,573 | 1,051,341 | 1,055,500 | 1,073,255 | 1,101,168 | 1,190,439 | 1,377,248 | 0.4% | 2.0% | 0.4% | 1.7% | 2.6% | 8.1% | 15.7% |
| Orange..... | 931,514 | 977,264 | 1,067,357 | 1,088,702 | 1,215,465 | 1,256,005 | 1,353,834 | 1,375,934 | 4.9% | 9.2% | 2.0% | 11.6% | 3.3% | 7.8% | 1.6% |
| Pamlico..... | 62,396 | 65,362 | 65,685 | 63,728 | 65,301 | 62,723 | 59,828 | 61,641 | 4.8% | 0.5% | -3.0% | 2.5% | -3.9% | -4.6% | 3.0% |
| Pasquotank.... | 394,964 | 415,170 | 436,366 | 462,764 | 488,703 | 474,038 | 488,633 | 548,378 | 5.1% | 5.1% | 6.0% | 5.6% | -3.0% | 3.1% | 12.2% |
| Pender..... | 208,116 | 231,216 | 242,216 | 238,436 | 237,452 | 246,350 | 263,565 | 291,638 | 11.1% | 4.8% | -1.6% | -0.4% | 3.7% | 7.0% | 10.7% |
| Perquimans.... | 45,332 | 43,315 | 39,953 | 37,941 | 38,928 | 40,408 | 48,039 | 55,089 | -4.4% | -7.8% | -5.0% | 2.6% | 3.8% | 18.9% | 14.7% |
| Person..... | 287,503 | 296,922 | 300,698 | 311,172 | 333,125 | 333,840 | 342,494 | 363,007 | 3.3% | 1.3% | 3.5% | 7.1% | 0.2% | 2.6% | 6.0% |
| Pitt..... | 1,592,361 | 1,740,916 | 1,864,247 | 1,944,493 | 1,977,292 | 1,855,754 | 1,914,226 | 2,147,535 | 9.3% | 7.1% | 4.3% | 1.7% | -6.1% | 3.2% | 12.2% |
| Polk..... | 91,310 | 94,845 | 99,923 | 100,871 | 113,638 | 113,513 | 108,878 | 114,816 | 3.9% | 5.4% | 0.9% | 12.7% | -0.1% | -4.1% | 5.5% |
| Randolph..... | 906,154 | 961,899 | 1,041,955 | 1,044,671 | 1,059,867 | 1,039,610 | 1,029,001 | 1,130,616 | 6.2% | 8.3% | 0.3% | 1.5% | -1.9% | -1.0% | 9.9% |
| Richmond..... | 381,906 | 384,310 | 386,679 | 385,737 | 390,475 | 369,883 | 355,463 | 369,137 | 0.6% | 0.6% | -0.2% | 1.2% | -5.3% | -3.9% | 3.8% |
| Robeson..... | 900,460 | 912,217 | 910,796 | 883,763 | 895,939 | 867,397 | 878,320 | 939,834 | 1.3% | -0.2% | -3.0% | 1.4% | -3.2% | 1.3% | 7.0% |
| Rockingham.... | 642,615 | 704,811 | 766,027 | 733,568 | 739,590 | 699,748 | 663,118 | 666,175 | 9.7% | 8.7% | -4.2% | 0.8% | -5.4% | -5.2% | 0.5% |
| Rowan..... | 968,459 | 1,056,147 | 1,077,265 | 1,092,306 | 1,081,784 | 1,081,266 | 1,115,349 | 1,124,463 | 9.1% | 2.0% | 1.4% | -1.0% | 0.0% | 3.2% | 0.8% |
| Rutherford..... | 485,052 | 483,081 | 492,286 | 488,498 | 526,427 | 504,945 | 508,751 | 550,435 | -0.4% | 1.9% | -0.8% | 7.8% | -4.1% | 0.8% | 8.2% |
| Sampson..... | 482,633 | 497,056 | 463,830 | 468,882 | 495,746 | 529,632 | 513,422 | 587,919 | 3.0% | -6.7% | 1.1% | 5.7% | 6.8% | -3.1% | 14.5% |
| Scotland..... | 324,109 | 331,413 | 339,896 | 298,835 | 299,675 | 287,783 | 323,605 | 360,977 | 2.3% | 2.6% | ##### | 0.3% | -4.0% | 12.4% | 11.5% |
| Stanly..... | 517,133 | 548,028 | 591,763 | 626,456 | 624,247 | 623,469 | 619,978 | 643,828 | 6.0% | 8.0% | 5.9% | -0.4% | -0.1% | -0.6% | 3.8% |
| Stokes..... | 159,069 | 161,158 | 159,629 | 164,863 | 172,571 | 174,994 | 211,817 | 241,000 | 1.3% | -0.9% | 3.3% | 4.7% | 1.4% | 21.0% | 13.8% |
| Surry..... | 830,504 | 859,532 | 886,362 | 924,288 | 976,509 | 906,735 | 905,054 | 943,604 | 3.5% | 3.1% | 4.3% | 5.6% | -7.1% | -0.2% | 4.3% |
| Swain..... | 67,839 | 68,447 | 77,924 | 105,290 | 117,440 | 83,849 | 79,023 | 84,291 | 0.9% | 13.8% | 35.1% | 11.5% | ##### | -5.8% | 6.7% |
| Transylvania.... | 217,180 | 225,368 | 243,577 | 248,357 | 257,285 | 248,973 | 263,949 | 280,849 | 3.8% | 8.1% | 2.0% | 3.6% | -3.2% | 6.0% | 6.4% |
| Tyrrell..... | 18,710 | 19,284 | 21,383 | 17,693 | 19,205 | 18,584 | 17,550 | 18,981 | 3.1% | 10.9% | ##### | 8.5% | -3.2% | -5.6% | 8.2% |
| Union..... | 1,101,801 | 1,113,199 | 1,207,718 | 1,287,192 | 1,368,711 | 1,403,190 | 1,425,656 | 1,456,782 | 1.0% | 8.5% | 6.6% | 6.3% | 2.5% | 1.6% | 2.2% |
| Vance..... | 460,598 | 480,512 | 490,774 | 511,372 | 525,607 | 516,582 | 512,734 | 522,331 | 4.3% | 2.1% | 4.2% | 2.8% | -1.7% | -0.7% | 1.9% |
| Wake..... | 9,669,936 | 10,318,840 | 11,535,942 | 11,613,684 | 12,546,177 | 12,017,561 | 12,401,836 | 13,420,477 | 6.7% | 11.8% | 0.7% | 8.0% | -4.2% | 3.2% | 8.2% |
| Warren..... | 65,701 | 69,236 | 70,875 | 72,946 | 77,163 | 74,343 | 78,784 | 85,724 | 5.4% | 2.4% | 2.9% | 5.8% | -3.7% | 6.0% | 8.8% |
| Washington.... | 92,795 | 89,600 | 86,387 | 86,217 | 92,537 | 96,534 | 93,043 | 105,125 | -3.4% | -3.6% | -0.2% | 7.3% | 4.3% | -3.6% | 13.0% |
| Watauga..... | 567,525 | 626,189 | 671,514 | 682,605 | 702,419 | 651,853 | 670,772 | 744,365 | 10.3% | 7.2% | 1.7% | 2.9% | -7.2% | 2.9% | 11.0% |
| Wayne..... | 1,115,542 | 1,141,734 | 1,152,733 | 1,154,274 | 1,124,616 | 1,118,253 | 1,136,987 | 1,202,501 | 2.3% | 1.0% | 0.1% | -2.6% | -0.6% | 1.7% | 5.8% |
| Wilkes..... | 519,815 | 555,374 | 602,590 | 687,540 | 712,249 | 707,871 | 716,349 | 714,836 | 6.8% | 8.5% | 14.1% | 3.6% | -0.6% | 1.2% | -0.2% |
| Wilson..... | 903,786 | 952,802 | 974,088 | 1,011,119 | 1,018,014 | 987,394 | 1,061,728 | 1,146,685 | 5.4% | 2.2% | 3.8% | 0.7% | -3.0% | 7.5% | 8.0% |
| Yadkin..... | 200,617 | 216,190 | 211,539 | 208,769 | 206,623 | 211,815 | 224,267 | 215,755 | 7.8% | -2.2% | -1.3% | -1.0% | 2.5% | 5.9% | -3.8% |
| Yancey..... | 96,968 | 106,777 | 107,865 | 103,807 | 104,157 | 105,792 | 99,284 | 109,475 | 10.1% | 1.0% | -3.8% | 0.3% | 1.6% | -6.2% | 10.3% |
| Unallocated..... | 17,947,485 | 17,976,146 | 21,592,951 | 21,898,558 | 22,408,363 | 20,592,478 | 22,700,009 | 22,682,809 | 0.2% | 20.1% | 1.4% | 2.3% | -8.1% | 10.2% | -0.1% |
| Statewide totals | 112,057,953 | 116,762,211 | 126,253,339 | 128,493,660 | 132,176,353 | 127,256,302 | 132,682,106 | 140,111,903 | 4.2% | 8.1% | 1.8% | 2.9% | -3.7% | 4.3% | 5.6% |

n/a not applicable

Detail may not add to totals due to rounding.

TABLE 38 . - Continued

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

Amounts shown are taxable and nontaxable sales reported on sales and use tax returns filed during the period July 1 through June 30 of a given year by merchants.

Collections and sales from a prior month are shown for the month that the tax is remitted.

Gross retail sales derived from utility services are not tabulated by county and are not included.

Beginning midway during the 2001-02 fiscal year, taxable sales computed from use tax generated from the general State rate are included in gross retail sales amounts. Prior to 2001-02, taxable sales were not computed on reported use tax and are not included in gross retail sales amounts.

Figure 38.1
Gross Retail Sales in North Carolina 1989-90 Through 2003-04

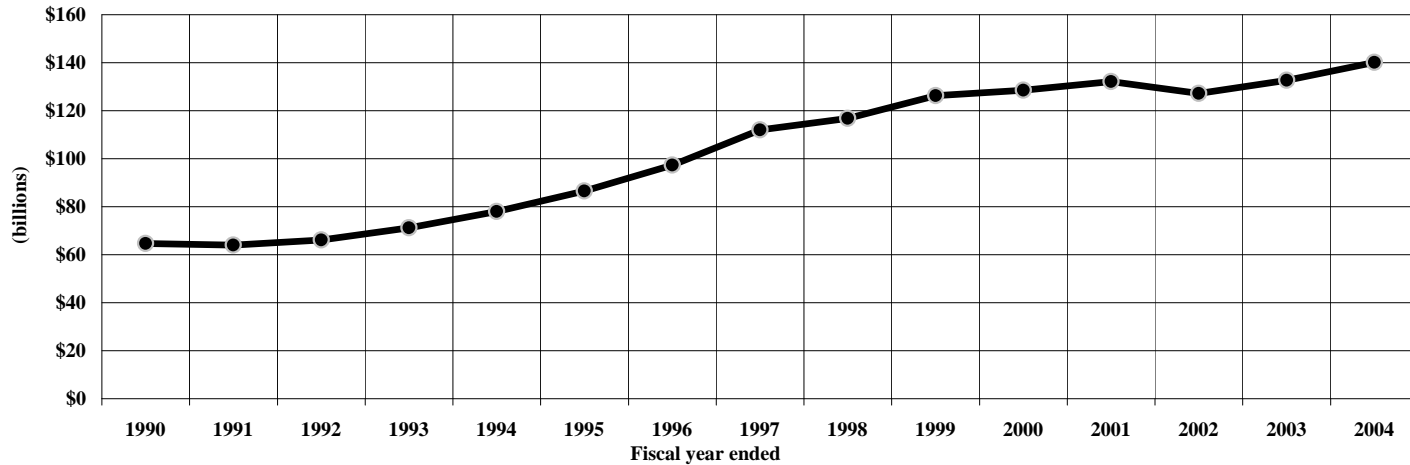


Figure 38.2
Gross Retail Sales in North Carolina: % Change from Preceding Year

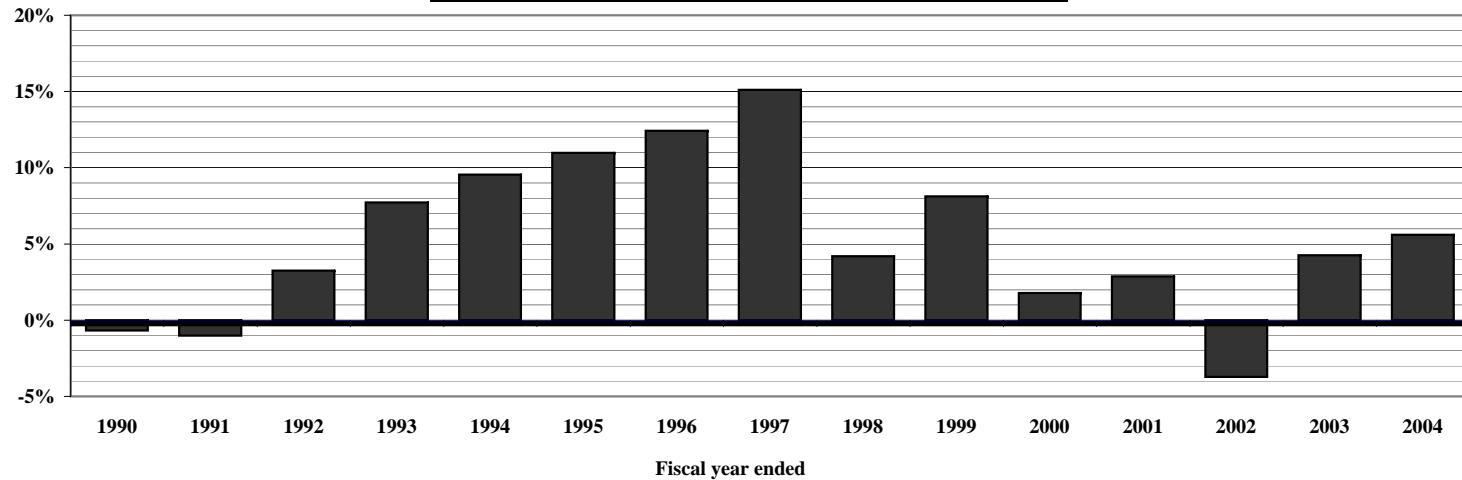


TABLE 38 . - Continued

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

Amounts shown are taxable and nontaxable sales reported on sales and use tax returns filed during the period July 1 through June 30 of a given year by merchants.

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Figure 38.1
Gross Retail Sales in North Carolina 1989-90 Through 2003-04

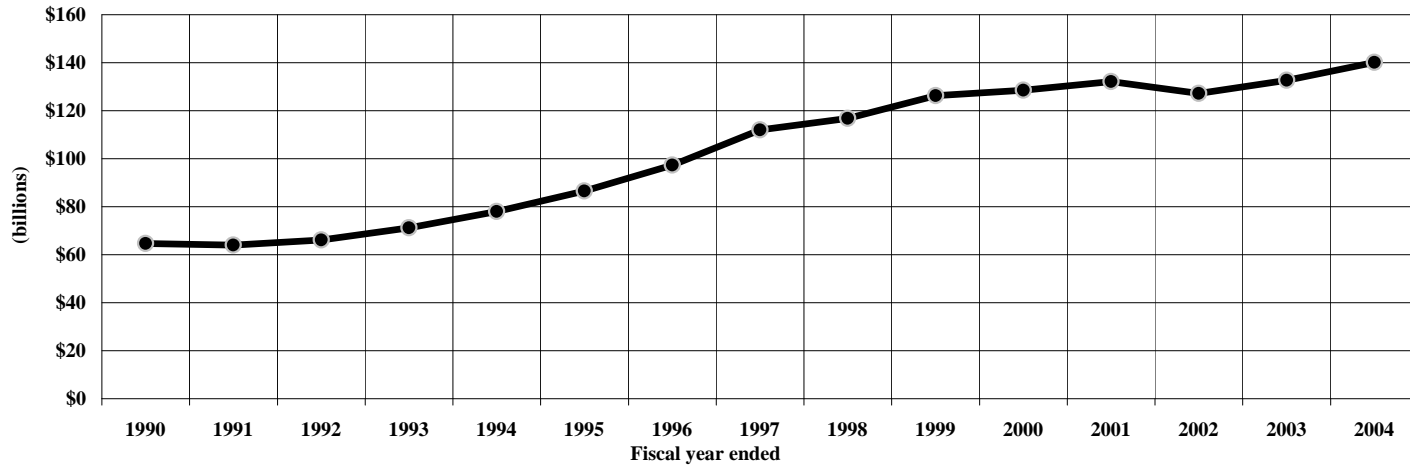


Figure 38.2
Gross Retail Sales in North Carolina: % Change from Preceding Year

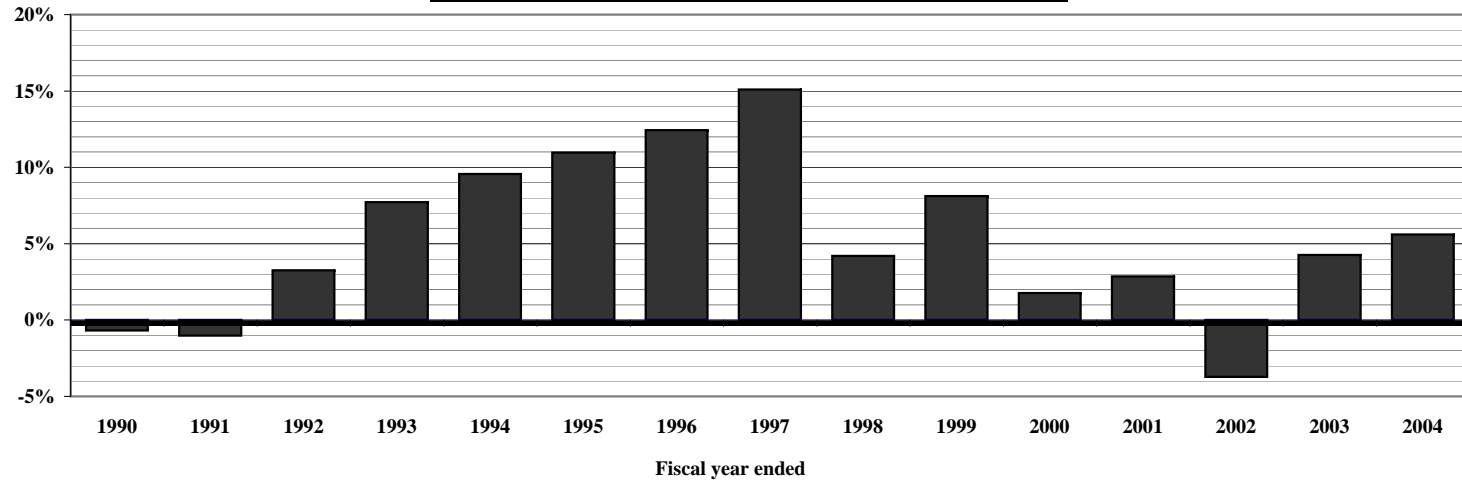


TABLE 39. A COUNTY COMPARISON OF STATE GROSS RETAIL SALES FOR 1989-90 AND 2003-04

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

| Fiscal year 1989-90 | | | | | Fiscal year 2003-04 | | | | | | | | |
|---------------------|------|------------|------------------|-------|---------------------|----------------|------|------------|----------------------|------------------|-------|------------|----------------------|
| County | Rank | % of total | County | Rank | % of total | County | Rank | % of total | Overall growth 04/90 | County | Rank | % of total | Overall growth 04/90 |
| Alamance..... | 11 | 1.65% | Johnston..... | 25 | 0.96% | Alamance..... | 14 | 1.20% | 57.8% | Johnston..... | 15 | 1.06% | 138.5% |
| Alexander..... | 75 | 0.17% | Jones..... | 92 | 0.06% | Alexander..... | 73 | 0.16% | 105.0% | Jones..... | 97 | 0.03% | 4.5% |
| Alleghany..... | 90 | 0.07% | Lee..... | 38 | 0.66% | Alleghany..... | 89 | 0.05% | 64.6% | Lee..... | 36 | 0.54% | 77.5% |
| Anson..... | 73 | 0.17% | Lenoir..... | 30 | 0.77% | Anson..... | 78 | 0.12% | 55.1% | Lenoir..... | 34 | 0.66% | 84.8% |
| Ashe..... | 71 | 0.20% | Lincoln..... | 52 | 0.44% | Ashe..... | 72 | 0.17% | 88.3% | Lincoln..... | 43 | 0.46% | 126.2% |
| Avery..... | 74 | 0.17% | Macon..... | 58 | 0.31% | Avery..... | 77 | 0.14% | 80.9% | Macon..... | 52 | 0.35% | 144.2% |
| Beaufort..... | 47 | 0.52% | Madison..... | 89 | 0.08% | Beaufort..... | 49 | 0.38% | 59.8% | Madison..... | 85 | 0.06% | 73.7% |
| Bertie..... | 82 | 0.10% | Martin..... | 65 | 0.24% | Bertie..... | 87 | 0.06% | 36.5% | Martin..... | 75 | 0.15% | 34.9% |
| Bladen..... | 64 | 0.25% | McDowell..... | 57 | 0.31% | Bladen..... | 64 | 0.23% | 98.4% | McDowell..... | 54 | 0.30% | 105.5% |
| Brunswick..... | 46 | 0.53% | Mecklenburg.... | 1 | 13.67% | Brunswick..... | 29 | 0.73% | 200.0% | Mecklenburg.... | 1 | 11.96% | 89.4% |
| Buncombe..... | 6 | 2.83% | Mitchell..... | 76 | 0.16% | Buncombe..... | 6 | 2.60% | 99.3% | Mitchell..... | 76 | 0.14% | 90.7% |
| Burke..... | 37 | 0.68% | Montgomery..... | 70 | 0.21% | Burke..... | 35 | 0.54% | 72.6% | Montgomery..... | 69 | 0.20% | 105.0% |
| Cabarrus..... | 21 | 1.07% | Moore..... | 33 | 0.75% | Cabarrus..... | 10 | 1.66% | 236.3% | Moore..... | 27 | 0.76% | 119.9% |
| Caldwell..... | 35 | 0.71% | Nash..... | 13 | 1.38% | Caldwell..... | 42 | 0.47% | 43.7% | Nash..... | 17 | 1.03% | 61.3% |
| Camden..... | 100 | 0.02% | New Hanover.... | 8 | 2.47% | Camden..... | 99 | 0.03% | 153.3% | New Hanover.... | 7 | 2.50% | 119.7% |
| Carteret..... | 34 | 0.71% | Northampton.... | 87 | 0.09% | Carteret..... | 31 | 0.67% | 106.4% | Northampton.... | 92 | 0.04% | 3.8% |
| Caswell..... | 93 | 0.06% | Onslow..... | 23 | 0.99% | Caswell..... | 90 | 0.05% | 77.8% | Onslow..... | 19 | 0.98% | 115.0% |
| Catawba..... | 10 | 2.11% | Orange..... | 24 | 0.99% | Catawba..... | 9 | 1.82% | 87.6% | Orange..... | 20 | 0.98% | 114.8% |
| Chatham..... | 59 | 0.29% | Pamlico..... | 91 | 0.07% | Chatham..... | 55 | 0.29% | 119.1% | Pamlico..... | 91 | 0.04% | 45.4% |
| Cherokee..... | 69 | 0.21% | Pasquotank..... | 50 | 0.45% | Cherokee..... | 59 | 0.26% | 168.7% | Pasquotank..... | 48 | 0.39% | 87.3% |
| Chowan..... | 79 | 0.13% | Pender..... | 77 | 0.16% | Chowan..... | 79 | 0.10% | 55.7% | Pender..... | 66 | 0.21% | 187.9% |
| Clay..... | 98 | 0.04% | Perquimans..... | 95 | 0.05% | Clay..... | 80 | 0.09% | 399.8% | Perquimans..... | 94 | 0.04% | 74.3% |
| Cleveland..... | 20 | 1.07% | Person..... | 62 | 0.28% | Cleveland..... | 30 | 0.69% | 40.1% | Person..... | 60 | 0.26% | 103.5% |
| Columbus..... | 48 | 0.51% | Pitt..... | 12 | 1.48% | Columbus..... | 51 | 0.37% | 56.5% | Pitt..... | 12 | 1.53% | 123.7% |
| Craven..... | 29 | 0.86% | Polk..... | 85 | 0.09% | Craven..... | 28 | 0.76% | 90.5% | Polk..... | 82 | 0.08% | 97.3% |
| Cumberland.... | 5 | 2.92% | Randolph..... | 26 | 0.95% | Cumberland.... | 8 | 2.39% | 77.3% | Randolph..... | 25 | 0.81% | 83.4% |
| Currituck..... | 78 | 0.14% | Richmond..... | 51 | 0.45% | Currituck..... | 67 | 0.21% | 227.8% | Richmond..... | 58 | 0.26% | 26.8% |
| Dare..... | 36 | 0.71% | Robeson..... | 22 | 1.02% | Dare..... | 21 | 0.93% | 185.6% | Robeson..... | 33 | 0.67% | 42.9% |
| Davidson..... | 16 | 1.22% | Rockingham.... | 31 | 0.76% | Davidson..... | 18 | 0.99% | 77.3% | Rockingham.... | 41 | 0.48% | 35.9% |
| Davie..... | 63 | 0.27% | Rowan..... | 17 | 1.19% | Davie..... | 70 | 0.19% | 49.7% | Rowan..... | 26 | 0.80% | 45.6% |
| Duplin..... | 55 | 0.33% | Rutherford..... | 32 | 0.76% | Duplin..... | 57 | 0.26% | 75.9% | Rutherford..... | 47 | 0.39% | 12.3% |
| Durham..... | 7 | 2.57% | Sampson..... | 53 | 0.42% | Durham..... | 5 | 3.32% | 179.4% | Sampson..... | 46 | 0.42% | 114.9% |
| Edgecombe..... | 45 | 0.53% | Scotland..... | 54 | 0.37% | Edgecombe..... | 53 | 0.31% | 26.7% | Scotland..... | 61 | 0.26% | 52.3% |
| Forsyth..... | 4 | 5.10% | Stanly..... | 39 | 0.61% | Forsyth..... | 4 | 4.20% | 78.4% | Stanly..... | 44 | 0.46% | 62.6% |
| Franklin..... | 66 | 0.24% | Stokes..... | 72 | 0.18% | Franklin..... | 63 | 0.25% | 121.3% | Stokes..... | 71 | 0.17% | 102.6% |
| Gaston..... | 9 | 2.13% | Surry..... | 27 | 0.93% | Gaston..... | 11 | 1.54% | 56.9% | Surry..... | 32 | 0.67% | 56.5% |
| Gates..... | 94 | 0.05% | Swain..... | 86 | 0.09% | Gates..... | 98 | 0.03% | 11.9% | Swain..... | 88 | 0.06% | 49.8% |
| Graham..... | 97 | 0.04% | Transylvania.... | 68 | 0.21% | Graham..... | 95 | 0.04% | 79.6% | Transylvania.... | 68 | 0.20% | 102.9% |
| Granville..... | 61 | 0.28% | Tyrrell..... | 99 | 0.03% | Granville..... | 56 | 0.29% | 126.3% | Tyrrell..... | 100 | 0.01% | 4.8% |
| Greene..... | 88 | 0.08% | Union..... | 19 | 1.08% | Greene..... | 93 | 0.04% | 5.7% | Union..... | 16 | 1.04% | 108.4% |
| Guilford..... | 3 | 8.06% | Vance..... | 49 | 0.47% | Guilford..... | 3 | 6.25% | 67.9% | Vance..... | 50 | 0.37% | 73.2% |
| Halifax..... | 41 | 0.61% | Wake..... | 2 | 8.12% | Halifax..... | 45 | 0.45% | 59.7% | Wake..... | 2 | 9.58% | 155.6% |
| Harnett..... | 43 | 0.56% | Warren..... | 84 | 0.09% | Harnett..... | 40 | 0.48% | 85.9% | Warren..... | 86 | 0.06% | 46.3% |
| Haywood..... | 42 | 0.59% | Washington..... | 80 | 0.12% | Haywood..... | 38 | 0.53% | 94.1% | Washington..... | 84 | 0.08% | 38.6% |
| Henderson..... | 28 | 0.92% | Watauga..... | 44 | 0.54% | Henderson..... | 22 | 0.88% | 106.7% | Watauga..... | 37 | 0.53% | 111.3% |
| Hertford..... | 56 | 0.32% | Wayne..... | 15 | 1.30% | Hertford..... | 65 | 0.21% | 45.4% | Wayne..... | 23 | 0.86% | 43.0% |
| Hoke..... | 83 | 0.10% | Wilkes..... | 40 | 0.61% | Hoke..... | 81 | 0.09% | 94.2% | Wilkes..... | 39 | 0.51% | 81.6% |
| Hyde..... | 96 | 0.05% | Wilson..... | 18 | 1.14% | Hyde..... | 96 | 0.03% | 63.7% | Wilson..... | 24 | 0.82% | 55.1% |
| Iredell..... | 14 | 1.35% | Yadkin..... | 67 | 0.22% | Iredell..... | 13 | 1.48% | 138.2% | Yadkin..... | 74 | 0.15% | 52.1% |
| Jackson..... | 60 | 0.28% | Yancey..... | 81 | 0.10% | Jackson..... | 62 | 0.26% | 98.2% | Yancey..... | 83 | 0.08% | 68.5% |
| | | | Unallocated..... | [4] | 6.58% | | | | | Unallocated..... | [1] | 16.19% | 433.2% |
| | | | Statewide totals | ----- | 100.00% | | | | | Statewide totals | ----- | 100.00% | 116.6% |

Detail may not add to totals due to rounding.

Computations and rankings exclude the following taxes: 8% highway use tax-motor vehicle leasing, certain use tax, and utility services. *The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.*

TABLE 40. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1989-90 AND 2003-04

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

| Fiscal year 1989-90 | | | | | | Fiscal year 2003-04 | | | | | | | |
|---------------------|------|------------|------------------|-------|------------|---------------------|------|------------|----------------------|------------------|-------|------------|----------------------|
| County | Rank | % of total | County | Rank | % of total | County | Rank | % of total | Overall growth 04/90 | County | Rank | % of total | Overall growth 04/90 |
| Alamance..... | 11 | 1.56% | Johnston..... | 28 | 0.86% | Alamance..... | 14 | 1.21% | 98.1% | Johnston..... | 17 | 1.01% | 200.2% |
| Alexander..... | 75 | 0.15% | Jones..... | 92 | 0.05% | Alexander..... | 77 | 0.12% | 95.3% | Jones..... | 97 | 0.03% | 50.6% |
| Alleghany..... | 87 | 0.07% | Lee..... | 35 | 0.65% | Alleghany..... | 84 | 0.06% | 102.2% | Lee..... | 35 | 0.52% | 104.2% |
| Anson..... | 73 | 0.16% | Lenoir..... | 31 | 0.80% | Anson..... | 78 | 0.10% | 56.4% | Lenoir..... | 36 | 0.52% | 65.8% |
| Ashe..... | 69 | 0.19% | Lincoln..... | 51 | 0.44% | Ashe..... | 69 | 0.15% | 104.7% | Lincoln..... | 44 | 0.40% | 129.7% |
| Avery..... | 72 | 0.16% | Macon..... | 55 | 0.34% | Avery..... | 70 | 0.15% | 135.2% | Macon..... | 46 | 0.38% | 187.2% |
| Beaufort..... | 48 | 0.46% | Madison..... | 89 | 0.07% | Beaufort..... | 48 | 0.34% | 85.6% | Madison..... | 88 | 0.04% | 70.1% |
| Bertie..... | 86 | 0.07% | Martin..... | 59 | 0.28% | Bertie..... | 93 | 0.04% | 29.7% | Martin..... | 73 | 0.14% | 29.9% |
| Bladen..... | 67 | 0.21% | McDowell..... | 60 | 0.27% | Bladen..... | 71 | 0.15% | 84.7% | McDowell..... | 65 | 0.19% | 81.3% |
| Brunswick..... | 39 | 0.59% | Mecklenburg.... | 1 | 11.93% | Brunswick..... | 24 | 0.79% | 240.7% | Mecklenburg.... | 1 | 12.32% | 163.5% |
| Buncombe..... | 7 | 2.94% | Mitchell..... | 76 | 0.15% | Buncombe..... | 6 | 2.79% | 142.2% | Mitchell..... | 76 | 0.12% | 99.2% |
| Burke..... | 37 | 0.63% | Montgomery.... | 74 | 0.16% | Burke..... | 38 | 0.46% | 86.2% | Montgomery.... | 75 | 0.13% | 106.2% |
| Cabarrus..... | 17 | 1.14% | Moore..... | 32 | 0.79% | Cabarrus..... | 10 | 1.60% | 258.2% | Moore..... | 28 | 0.72% | 133.5% |
| Caldwell..... | 36 | 0.63% | Nash..... | 14 | 1.20% | Caldwell..... | 42 | 0.43% | 72.3% | Nash..... | 21 | 0.88% | 86.4% |
| Camden..... | 100 | 0.02% | New Hanover.... | 8 | 2.43% | Camden..... | 98 | 0.02% | 249.1% | New Hanover.... | 7 | 2.62% | 175.5% |
| Carteret..... | 34 | 0.75% | Northampton.... | 90 | 0.06% | Carteret..... | 25 | 0.76% | 161.3% | Northampton.... | 92 | 0.04% | 53.6% |
| Caswell..... | 93 | 0.05% | Onslow..... | 19 | 1.04% | Caswell..... | 96 | 0.03% | 75.4% | Onslow..... | 16 | 1.10% | 167.8% |
| Catawba..... | 9 | 2.04% | Orange..... | 20 | 1.04% | Catawba..... | 9 | 1.70% | 112.2% | Orange..... | 18 | 0.98% | 138.5% |
| Chatham..... | 61 | 0.26% | Pamlico..... | 91 | 0.06% | Chatham..... | 57 | 0.25% | 143.3% | Pamlico..... | 89 | 0.04% | 88.0% |
| Cherokee..... | 66 | 0.22% | Pasquotank..... | 49 | 0.46% | Cherokee..... | 58 | 0.24% | 180.2% | Pasquotank..... | 47 | 0.38% | 109.1% |
| Chowan..... | 78 | 0.13% | Pender..... | 77 | 0.13% | Chowan..... | 80 | 0.08% | 49.5% | Pender..... | 67 | 0.18% | 240.3% |
| Clay..... | 97 | 0.03% | Perquimans..... | 96 | 0.04% | Clay..... | 86 | 0.05% | 287.8% | Perquimans..... | 95 | 0.03% | 125.2% |
| Cleveland..... | 21 | 0.98% | Person..... | 62 | 0.26% | Cleveland..... | 32 | 0.63% | 64.6% | Person..... | 60 | 0.23% | 128.6% |
| Columbus..... | 46 | 0.51% | Pitt..... | 12 | 1.43% | Columbus..... | 52 | 0.31% | 55.8% | Pitt..... | 11 | 1.48% | 164.4% |
| Craven..... | 27 | 0.87% | Polk..... | 85 | 0.08% | Craven..... | 29 | 0.72% | 110.7% | Polk..... | 82 | 0.07% | 114.3% |
| Cumberland.... | 6 | 3.00% | Randolph..... | 24 | 0.90% | Cumberland.... | 8 | 2.55% | 117.0% | Randolph..... | 27 | 0.74% | 111.5% |
| Currituck..... | 79 | 0.11% | Richmond..... | 52 | 0.42% | Currituck..... | 61 | 0.23% | 440.3% | Richmond..... | 55 | 0.26% | 55.1% |
| Dare..... | 29 | 0.81% | Robeson..... | 25 | 0.89% | Dare..... | 15 | 1.19% | 277.0% | Robeson..... | 30 | 0.66% | 87.4% |
| Davidson..... | 18 | 1.11% | Rockingham.... | 33 | 0.77% | Davidson..... | 22 | 0.87% | 99.5% | Rockingham.... | 41 | 0.43% | 42.0% |
| Davie..... | 65 | 0.22% | Rowan..... | 13 | 1.23% | Davie..... | 68 | 0.16% | 81.9% | Rowan..... | 26 | 0.75% | 56.0% |
| Duplin..... | 56 | 0.30% | Rutherford..... | 38 | 0.59% | Duplin..... | 62 | 0.22% | 85.8% | Rutherford..... | 45 | 0.39% | 69.3% |
| Durham..... | 5 | 3.33% | Sampson..... | 53 | 0.39% | Durham..... | 5 | 3.77% | 189.3% | Sampson..... | 51 | 0.32% | 111.2% |
| Edgecombe..... | 47 | 0.47% | Scotland..... | 54 | 0.35% | Edgecombe..... | 53 | 0.28% | 50.5% | Scotland..... | 56 | 0.25% | 83.8% |
| Forsyth..... | 4 | 5.09% | Stanly..... | 44 | 0.56% | Forsyth..... | 4 | 4.05% | 103.3% | Stanly..... | 43 | 0.42% | 91.3% |
| Franklin..... | 70 | 0.19% | Stokes..... | 71 | 0.18% | Franklin..... | 59 | 0.24% | 227.1% | Stokes..... | 74 | 0.14% | 103.9% |
| Gaston..... | 10 | 1.95% | Surry..... | 30 | 0.81% | Gaston..... | 12 | 1.43% | 86.2% | Surry..... | 34 | 0.61% | 93.7% |
| Gates..... | 98 | 0.03% | Swain..... | 83 | 0.08% | Gates..... | 99 | 0.01% | 21.7% | Swain..... | 83 | 0.06% | 83.1% |
| Graham..... | 94 | 0.05% | Transylvania.... | 64 | 0.24% | Graham..... | 94 | 0.04% | 91.0% | Transylvania.... | 64 | 0.22% | 130.1% |
| Granville..... | 63 | 0.25% | Tyrrell..... | 99 | 0.02% | Granville..... | 63 | 0.22% | 116.9% | Tyrrell..... | 100 | 0.01% | 57.2% |
| Greene..... | 88 | 0.07% | Union..... | 23 | 0.93% | Greene..... | 91 | 0.04% | 41.7% | Union..... | 19 | 0.94% | 155.6% |
| Guilford..... | 3 | 7.18% | Vance..... | 50 | 0.45% | Guilford..... | 3 | 5.71% | 103.1% | Vance..... | 49 | 0.33% | 88.7% |
| Halifax..... | 43 | 0.56% | Wake..... | 2 | 8.40% | Halifax..... | 50 | 0.33% | 50.5% | Wake..... | 2 | 10.11% | 207.1% |
| Harnett..... | 45 | 0.51% | Warren..... | 84 | 0.08% | Harnett..... | 40 | 0.44% | 118.6% | Warren..... | 87 | 0.05% | 46.7% |
| Haywood..... | 40 | 0.58% | Washington..... | 81 | 0.10% | Haywood..... | 37 | 0.49% | 115.4% | Washington..... | 85 | 0.05% | 35.3% |
| Henderson..... | 26 | 0.87% | Watauga..... | 42 | 0.58% | Henderson..... | 23 | 0.84% | 145.3% | Watauga..... | 33 | 0.62% | 172.4% |
| Hertford..... | 58 | 0.29% | Wayne..... | 16 | 1.16% | Hertford..... | 66 | 0.19% | 68.6% | Wayne..... | 20 | 0.93% | 104.7% |
| Hoke..... | 82 | 0.09% | Wilkes..... | 41 | 0.58% | Hoke..... | 81 | 0.07% | 99.5% | Wilkes..... | 39 | 0.45% | 100.2% |
| Hyde..... | 95 | 0.04% | Wilson..... | 22 | 0.95% | Hyde..... | 90 | 0.04% | 171.5% | Wilson..... | 31 | 0.64% | 73.3% |
| Iredell..... | 15 | 1.18% | Yadkin..... | 68 | 0.20% | Iredell..... | 13 | 1.42% | 208.6% | Yadkin..... | 72 | 0.14% | 88.8% |
| Jackson..... | 57 | 0.30% | Yancey..... | 80 | 0.10% | Jackson..... | 54 | 0.27% | 130.5% | Yancey..... | 79 | 0.08% | 106.4% |
| | | | Unallocated..... | [2] | 10.65% | | | | | Unallocated..... | [1] | 17.60% | 321.7% |
| | | | Statewide totals | ----- | 100.00% | | | | | Statewide totals | ----- | 100.00% | 155.2% |

Detail may not add to totals due to rounding.

Computations and rankings exclude the following taxes: 8% highway use tax-motor vehicle leasing, certain use tax, and utility services. The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.

TABLE 41. NORTH CAROLINA HIGHWAY USE TAX NET COLLECTIONS

[G.S. 105 ARTICLE 5A.]

[Tax Revenue Generated from Motor Vehicle Retail Sales and Leases]

| Fiscal year | Highway Use Tax Collections | | | | | | | | | Year-over-year % change | | | |
|--------------|---------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------------|-----------------------------------------------------|----------------------------------------|---|
| | (+) Revenue generated from retail sales at 3% rate [\$] | (+) Revenue generated from long-term leases at 3% rate [\$] | (+) Revenue generated from short-term leases at 8% rate [\$] | (=) Total revenue generated from all rates [\$] | Collections to Highway Trust Fund [3% rate proceeds] [\$] | Annual appropriation to General Fund from Highway Trust Fund [\$] | Net Highway Trust Fund receipts after appropriation [\$] | Collections to General Fund [8% lease proceeds + appropriation] [\$] | Revenue generated from retail sales at 3% rate | Revenue generated from long-term leases at 3% rate | Revenue generated from short-term leases at 8% rate | Total revenue generated from all rates | |
| | 1989-90..... | 164,287,271 | 406,005 | 11,670,832 | 176,364,108 | see note | see note | see note | 176,364,108 | - | - | - | - |
| 1990-91..... | 228,818,782 | 2,261,918 | 18,406,868 | 249,487,567 | " | " | " | 249,487,567 | 39.28% | 457.12% | 57.72% | 41.46% | |
| 1991-92..... | 238,480,817 | 3,858,547 | 17,813,886 | 260,153,250 | 242,339,364 | 170,000,000 | 72,339,364 | 187,813,886 | 4.22% | 70.59% | -3.22% | 4.28% | |
| 1992-93..... | 267,719,306 | 5,532,557 | 20,189,023 | 293,440,886 | 273,251,863 | 170,000,000 | 103,251,863 | 190,189,023 | 12.26% | 43.38% | 13.33% | 12.80% | |
| 1993-94..... | 320,422,038 | 10,051,672 | 22,070,026 | 352,543,736 | 330,473,710 | 170,000,000 | 160,473,710 | 192,070,026 | 19.69% | 81.68% | 9.32% | 20.14% | |
| 1994-95..... | 350,367,158 | 14,281,460 | 25,272,634 | 389,921,252 | 364,648,618 | 170,000,000 | 194,648,618 | 195,272,634 | 9.35% | 42.08% | 14.51% | 10.60% | |
| 1995-96..... | 376,244,090 | 21,029,007 | 29,737,767 | 427,010,863 | 397,273,096 | 170,000,000 | 227,273,096 | 199,737,767 | 7.39% | 47.25% | 17.67% | 9.51% | |
| 1996-97..... | 377,645,699 | 29,931,635 | 32,388,443 | 439,965,777 | 407,577,334 | 170,000,000 | 237,577,334 | 202,388,443 | 0.37% | 42.33% | 8.91% | 3.03% | |
| 1997-98..... | 411,025,029 | 42,201,628 | 31,112,642 | 484,339,299 | 453,226,657 | 170,000,000 | 283,226,657 | 201,112,642 | 8.84% | 40.99% | -3.94% | 10.09% | |
| 1998-99..... | 448,056,636 | 41,456,795 | 35,398,039 | 524,911,470 | 489,513,431 | 170,000,000 | 319,513,431 | 205,398,039 | 9.01% | -1.76% | 13.77% | 8.38% | |
| 1999-00..... | 496,775,934 | 48,492,419 | 31,320,520 | 576,588,873 | 545,268,353 | 170,000,000 | 375,268,353 | 201,320,520 | 10.87% | 16.97% | -11.52% | 9.84% | |
| 2000-01..... | 492,373,134 | 52,793,621 | 25,710,847 | 570,877,602 | 545,166,755 | 170,000,000 | 375,166,755 | 195,710,847 | -0.89% | 8.87% | -17.91% | -0.99% | |
| 2001-02..... | 511,111,396 | 44,209,144 | 26,196,182 | 581,516,722 | 555,320,540 | 171,700,000 | 383,620,540 | 197,896,182 | 3.81% | -16.26% | 1.89% | 1.86% | |
| 2002-03..... | 517,449,803 | 35,308,776 | 29,768,723 | 582,527,302 | 552,758,579 | 377,400,000 | 175,358,579 | 407,168,723 | 1.24% | -20.13% | 13.64% | 0.17% | |
| 2003-04..... | 547,705,783 | 30,640,458 | 40,780,642 | 619,126,883 | 578,346,241 | 252,422,125 | 325,924,116 | 293,202,767 | 5.85% | -13.22% | 36.99% | 6.28% | |

Detail may not add to totals due to rounding.

Effective **October 1, 1989**, retail sales of motor vehicles became exempt from the 2% rate (\$300 limit) sales and use tax and became subject to the 3% rate of highway use tax with a minimum tax of \$40 and a maximum tax of \$1,000 on any one motor vehicle. The maximum tax per vehicle increased from \$1,000 to \$1,500 effective for transactions made on or after **July 1, 1993**. Effective **October 1, 2001**, the \$1,500 limit was repealed for most vehicles. [A \$1,000 maximum applies to Class A and Class B commercial motor vehicles; recreational vehicles that are not Class A or Class B commercial vehicles retained the \$1,500 cap.]

Under the new law, lessors of motor vehicles were given the option of either paying the 3% highway use tax on the purchase price of the vehicle at acquisition or an 8% tax on the gross receipts generated from leasing the vehicle. The irrevocable election of paying the 3% highway use tax or the 8% gross receipts tax was to be made by the retailer when applying for a certificate of title for a vehicle. [The 2003 General Assembly enacted an exception to the one-time rental vehicle tax election allowing a retailer who had paid the 3% use tax to also pay the 8% gross receipts tax provided the decision to pay the additional tax be made by **July 1, 2003**.] The 8% rate applies to short-term leases (less than 365 days); the 3% rate applies to long-term leases.

Amounts for fiscal year 1989-90 reflect collections for 8 1/2 months and do not include tax revenue received during the period July 1 through October of 1989 generated from the taxation of motor vehicles at the 2% rate (\$300 limit). Prior to the law change, tax collections generated from motor vehicle sales were combined with those of boats, aircraft, railway cars, and manufactured homes and cannot be singly identified for direct comparison. As a matter of information, collections of the 2% levy amounted to approximately \$60 million, collectively, for the combination of motor vehicle, aircraft, railway car, and manufactured home sales reflected in July-October 1989 collection amounts.

The North Carolina Highway Trust Fund was established during the 1989 General Assembly to subsidize transportation improvements. The legislation directed the taxes collected during 1989-90 and 1990-91 to be deposited in the General Fund. Thereafter, taxes generated from the 3% rate were to be deposited in the Highway Trust Fund, and beginning in 1991-92, a specified allocation would be transferred from the Highway Trust Fund to the General Fund. Proceeds from the 8% levy applicable to short-term leases were to be deposited in the General Fund.

Figure 41.1 Tax Collections Generated from Motor Vehicle Sales and Leases
 [Fiscal year 1989-90 does not include tax collected from the 2% rate (\$1,000 maximum)]

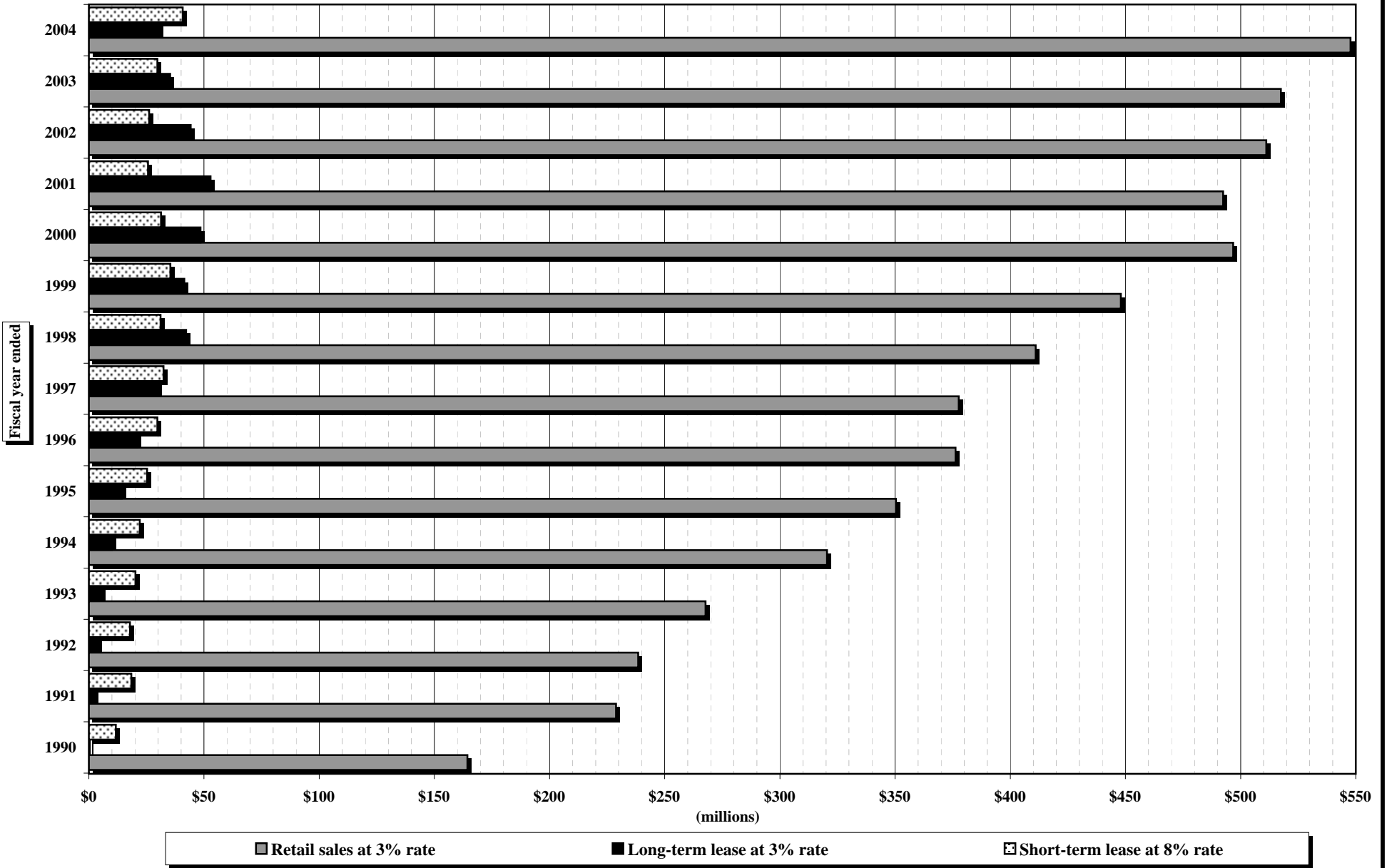


TABLE 42. SCRAP TIRE DISPOSAL TAX COLLECTIONS

[G.S. 105 ARTICLE 5B.]

| Fiscal year | Gross tax collections [\$] | Refunds [\$] | Net collections before transfers [\$] | Distributions and Transfers | | | | | Collection fees on overdue tax debts [G.S.105-243.1] [\$] |
|--------------|----------------------------|--------------|---------------------------------------|-----------------------------|-------------------|----------------------------------------|----------------------------------|---------------------------|-----------------------------------------------------------|
| | | | | County share [\$] | General Fund [\$] | Solid Waste Management Trust Fund [\$] | Scrap Tire Disposal Account [\$] | Administrative costs [\$] | |
| 1989-90..... | 1,307,082 | 1,352 | 1,305,730 | 1,089,612 | - | 121,068 | - | 95,050 | - |
| 1990-91..... | 3,743,001 | 80,275 | 3,662,725 | 3,097,027 | - | 344,114 | - | 221,584 | - |
| 1991-92..... | 4,459,788 | 102,569 | 4,357,219 | 3,754,011 | - | 417,112 | - | 186,096 | - |
| 1992-93..... | 4,416,723 | 37,285 | 4,379,438 | 3,739,055 | - | 415,451 | - | 224,932 | - |
| 1993-94..... | 6,584,233 | 104,756 | 6,479,477 | 4,462,165 | - | 364,304 | 1,389,247 | 263,762 | - |
| 1994-95..... | 8,553,352 | 26,575 | 8,526,777 | 5,675,341 | - | 417,305 | 2,253,444 | 180,687 | - |
| 1995-96..... | 8,779,144 | 165 | 8,778,979 | 5,818,753 | - | 427,849 | 2,310,387 | 221,990 | - |
| 1996-97..... | 9,343,475 | 2,716 | 9,340,759 | 6,206,045 | - | 456,327 | 2,464,165 | 214,223 | - |
| 1997-98..... | 9,666,641 | 11,504 | 9,655,137 | 6,433,923 | - | 473,083 | 2,554,646 | 193,485 | - |
| 1998-99..... | 10,076,976 | 7,359 | 10,069,617 | 6,712,776 | - | 493,586 | 2,665,367 | 197,888 | - |
| 1999-00..... | 10,506,992 | 19,583 | 10,487,409 | 6,987,703 | - | 513,802 | 2,774,529 | 211,376 | - |
| 2000-01..... | 10,943,345 | 16,292 | 10,927,053 | 7,286,982 | - | 535,808 | 2,893,361 | 210,903 | - |
| 2001-02..... | 11,061,730 | 31,637 | 11,030,092 | 7,360,341 | 2,922,488 | 541,202 | - | 204,421 | 1,642 |
| 2002-03..... | 11,237,443 | 4,102 | 11,233,341 | 7,507,831 | - | 552,046 | 2,981,051 | 189,577 | 2,837 |
| 2003-04..... | 11,820,979 | 7,862 | 11,813,117 | 7,882,918 | - | 579,626 | 3,129,982 | 216,679 | 3,912 |

Detail may not add to totals due to rounding.

Tax rate and base:

A privilege tax is imposed on a tire retailer at a percentage rate of the sales price of each new tire sold at retail and on each new tire sold by a retailer or wholesale merchant to a wholesale merchant or retailer for placement on a vehicle offered for sale, lease, or rental by the retailer or wholesale merchant.

Bead Diameter of Tire

Rate

Less than 20 inches

2%

At least 20 inches

1%

Exemptions: bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement on newly manufactured vehicles. Effective **July 1, 1991**, the Scrap Tire Disposal Fee was moved to Article 5B of G.S. 105 and was redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective **October 1, 1993**, the rate was increased to 2% on tires with a bead diameter of less than 20 inches. A legislative amendment directed that for fiscal year 2001-02, the 27% allocable portion of collections (\$2,922,488) be deposited into the General Fund instead of the Scrap Tire Disposal Account.

Figure 42.1 Scrap Tire Disposal Tax Net Collections and County Shares

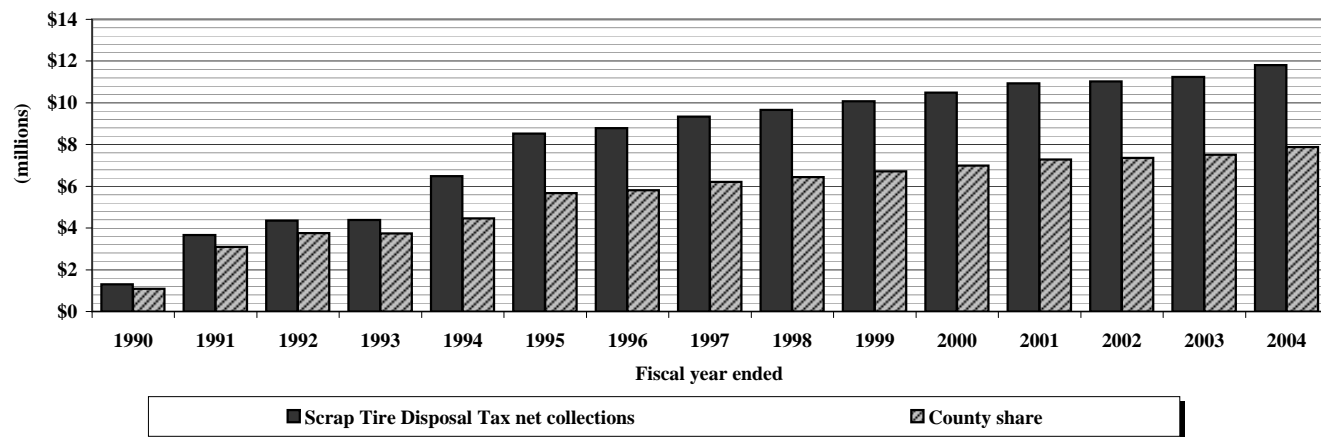


TABLE 43. WHITE GOODS DISPOSAL TAX COLLECTIONS
[G.S. 105 ARTICLE 5C.]

| Fiscal year | Gross tax collections [\$] | Refunds [\$] | Net collections before transfers [\$] | Distributions and Transfers | | | | | Collection fees on overdue tax debts [G.S.105-243.1] [\$] |
|--------------|-------------------------------|-----------------|------------------------------------------|-----------------------------|-------------------------------------------|----------------------------------------|------------------------------|----------------------|-----------------------------------------------------------------|
| | | | | County share [\$] | Solid Waste Management Trust Fund [\$] | White Goods Management Account [\$] | Administrative costs [\$] | General Fund [\$] | |
| 1993-94..... | 2,536,176 | 6,485 | 2,529,691 | 1,881,954 | 125,464 | 501,854 | 20,418 | - | - |
| 1994-95..... | 7,610,844 | 58,792 | 7,552,052 | 5,547,328 | 369,822 | 1,479,288 | 155,614 | - | - |
| 1995-96..... | 7,885,503 | 47,841 | 7,837,663 | 5,747,831 | 383,189 | 1,532,755 | 173,889 | - | - |
| 1996-97..... | 7,868,294 | 63,242 | 7,805,052 | 5,728,745 | 381,916 | 1,527,665 | 166,725 | - | - |
| 1997-98..... | 7,792,276 | 58,433 | 7,733,842 | 5,677,266 | 378,484 | 1,513,938 | 164,154 | - | - |
| 1998-99..... | 4,851,636 | 119,858 | 4,731,778 | 2,464,548 | 364,359 | 1,725,581 | 177,290 | - | - |
| 1999-00..... | 4,526,949 | 58,933 | 4,468,016 | 1,294,980 | 343,699 | 2,657,557 | 171,780 | - | - |
| 2000-01..... | 4,480,545 | 44,598 | 4,435,947 | 1,689,324 | 340,819 | 2,230,095 | 175,709 | - | - |
| 2001-02..... | 4,562,228 | 15,405 | 4,546,823 | 2,169,048 | 348,719 | - | 186,849 | 1,841,220 | 987 |
| 2002-03..... | 4,433,262 | 37,945 | 4,395,317 | 2,146,053 | 338,944 | 1,751,808 | 158,085 | - | 427 |
| 2003-04..... | 4,531,663 | 17,638 | 4,514,026 | 2,553,992 | 343,698 | 1,398,539 | 216,446 | - | 1,351 |

Detail may not add to totals due to rounding.

Tax rate and base:

A privilege tax is imposed on a white goods retailer at a flat rate of \$3 for each new white good that is sold by the retailer. White goods are defined as refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances.

The tax was first imposed **January 1, 1994** and was intended to expire **July 1, 1998**. The tax was \$5 if the article did not contain chlorofluorocarbon refrigerants and \$10 if the article contained such refrigerants. Proceeds were intended to provide funds for use in managing discarded white goods and the removal of chlorofluorocarbon refrigerants from such articles. After deducting administrative costs, the net proceeds were to be allocated as follows: 5% to the Solid Waste Management Trust Fund, 20% to the White Goods Management Account and 75% among the counties on a per capita basis.

Effective **July 1, 1998**, the sunset was extended to **July 1, 2001**. The rate was reduced to a single flat amount of \$3 regardless of the contents of the article. The distribution of the tax was amended to increase the Solid Waste Management Trust Fund share from 5% to 8%; the county share was decreased from 75% to 72% with eligibility requirements established in order for counties to qualify for receipt of a distribution. A legislative amendment directed that for fiscal year 2001-02, the 20% allocable portion of collections (\$1,841,220) be deposited into the General Fund instead of the White Goods Management Account.

Figure 43.1 White Goods Disposal Tax Net Collections and County Shares

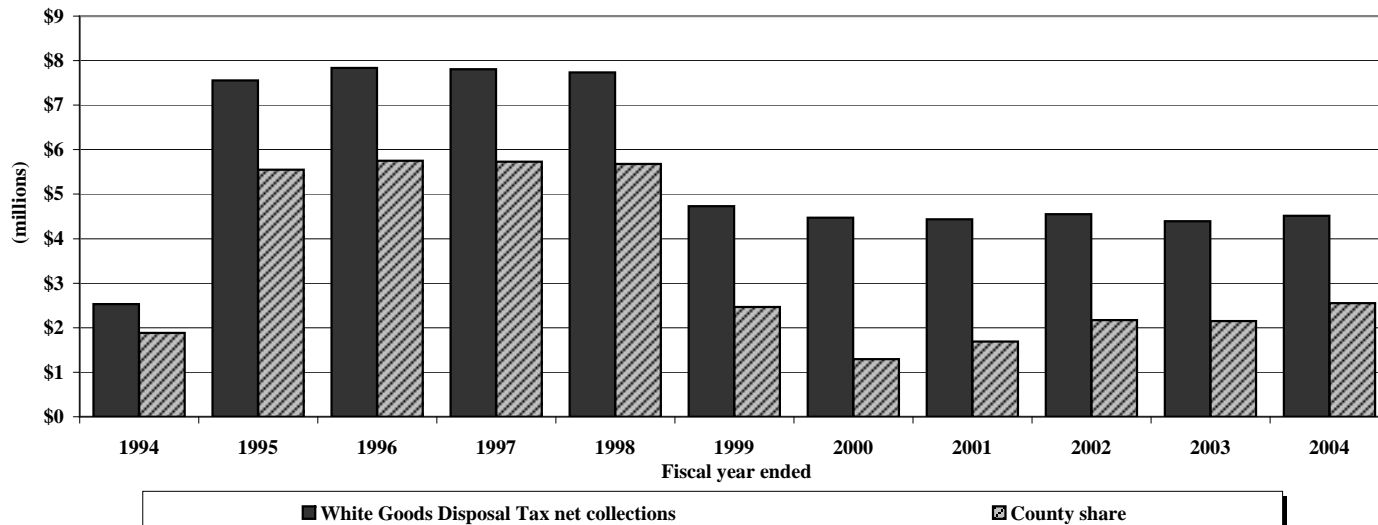


TABLE 44. DRY-CLEANING SOLVENT TAX COLLECTIONS

| [G.S. 105 ARTICLE 5D.] | | | |
|------------------------|-----------------------|---------|----------------------------------|
| Fiscal year | Gross tax collections | Refunds | Net collections before transfers |
| | [\$] | | [\$] |
| 1997-98..... | 468,683 | - | 468,683 |
| 1998-99..... | 877,437 | 7,224 | 870,213 |
| 1999-00..... | 869,868 | - | 869,868 |
| 2000-01..... | 714,002 | - | 714,002 |
| 2001-02..... | 891,958 | - | 891,958 |
| 2002-03..... | 900,927 | - | 900,927 |
| 2003-04..... | 891,044 | - | 891,044 |

Detail may not add to totals due to rounding.

Dry-cleaning solvent tax rates and bases:

The dry-cleaning solvent tax, enacted in 1997, imposes a privilege tax on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility. The rate of tax is \$10 for each gallon of dry-cleaning solvent that is chlorine-based and \$1.35 for each gallon of dry-cleaning solvent that is hydrocarbon-based. The tax is scheduled to be repealed effective **January 1, 2010**.

Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

Effective **August 1, 2001**, the rate for chlorine-based dry-cleaning solvent increased from \$5.85 per gallon to \$10 per gallon; the rate for hydrocarbon-based solvent increased from \$.80 to \$1.35.

TABLE 45 . PIPED NATURAL GAS EXCISE TAX COLLECTIONS

[G.S. 105 ARTICLE 5E.]

| Fiscal year | Gross tax collections [\$] | Refunds [\$] | Net collections before transfers [\$] | Distributions and Transfers | | | Year-over-year % change | |
|--------------|-------------------------------|-----------------|------------------------------------------|-----------------------------|------------------------------|-------------------------------------|-------------------------|------------------------|
| | | | | Municipal share [\$] | Special Reserve Fund [\$] | Collections to General Fund [\$] | Gross collections | Amount to General Fund |
| | | | | | | | | |
| 1999-00..... | 48,965,167 | 4,063 | 48,961,104 | 21,245,968 | - | 27,715,136 | - | - |
| 2000-01..... | 65,165,433 | - | 65,165,433 | 27,952,436 | - | 37,212,997 | 33.09% | 34.27% |
| 2001-02..... | 65,324,778 | 257,719 | 65,067,059 | 7,953,531 | 16,163,604 | 40,949,924 | 0.24% | 10.04% |
| 2002-03..... | 65,875,332 | 2,568,268 | 63,307,065 | 26,453,663 | - | 36,853,402 | 0.84% | -10.00% |
| 2003-04..... | 65,502,633 | 709,827 | 64,792,806 | 25,797,925 | - | 38,994,881 | -0.57% | 5.81% |

Detail may not add to totals due to rounding.

Effective **July 1, 1999**, gross receipts from the sale of piped natural gas were exempted from the 3.22% franchise tax rate and the 3% sales and use tax rate and were made subject to the piped natural gas excise tax.

Piped natural gas excise tax rates and bases:

An excise tax is imposed on piped natural gas received for consumption in this State and is imposed in lieu of a sales and use tax and a percentage gross receipts tax on piped natural gas.

The tax rate is based on monthly therm volumes of piped natural gas received by the end-user of the gas.

| <u>Monthly Volume of Therms Received</u> | <u>Rate Per Therm</u> |
|------------------------------------------|-----------------------|
| First 200 | \$.047 |
| 201 to 15,000 | .035 |
| 15,001 to 60,000 | .024 |
| 60,001 to 500,000 | .015 |
| Over 500,000 | .003 |

2001-02

The State retained \$16,163,604 of allocable municipal share funds due to the budgetary shortfall.

TABLE 46. GIFT TAX COLLECTIONS
[G.S. 105 ARTICLE 6.]

| Fiscal year | Gift tax gross collections [\$] | Refunds [\$] | Net collections before transfers [\$] | Collection fees on overdue tax debts G.S.105-243.1 [\$] | Collections to General Fund [\$] | Year-over-year % change | | |
|--------------|---------------------------------|--------------|---------------------------------------|---------------------------------------------------------|----------------------------------|----------------------------|------------------|--------------------------------------|
| | | | | | | Gift tax gross collections | Gift tax refunds | Gift tax collections to General Fund |
| 1989-90..... | 10,251,662 | 130,155 | 10,121,508 | - | 10,121,508 | 117.86% | 15.08% | 120.39% |
| 1990-91..... | 7,901,969 | 226,553 | 7,675,416 | - | 7,675,416 | -22.92% | 74.06% | -24.17% |
| 1991-92..... | 7,366,864 | 118,738 | 7,248,126 | - | 7,248,126 | -6.77% | -47.59% | -5.57% |
| 1992-93..... | 13,659,807 | 105,099 | 13,554,708 | - | 13,554,708 | 85.42% | -11.49% | 87.01% |
| 1993-94..... | 13,445,627 | 295,944 | 13,149,682 | - | 13,149,682 | -1.57% | 181.59% | -2.99% |
| 1994-95..... | 9,233,876 | 642,029 | 8,591,847 | - | 8,591,847 | -31.32% | 116.94% | -34.66% |
| 1995-96..... | 11,195,186 | 158,403 | 11,036,783 | - | 11,036,783 | 21.24% | -75.33% | 28.46% |
| 1996-97..... | 12,777,918 | 216,977 | 12,560,941 | - | 12,560,941 | 14.14% | 36.98% | 13.81% |
| 1997-98..... | 21,230,257 | 590,032 | 20,640,224 | - | 20,640,224 | 66.15% | 171.93% | 64.32% |
| 1998-99..... | 19,714,487 | 379,578 | 19,334,909 | - | 19,334,909 | -7.14% | -35.67% | -6.32% |
| 1999-00..... | 25,557,449 | 471,976 | 25,085,473 | - | 25,085,473 | 29.64% | 24.34% | 29.74% |
| 2000-01..... | 21,312,790 | 1,058,324 | 20,254,465 | - | 20,254,465 | -16.61% | 124.23% | -19.26% |
| 2001-02..... | 13,825,943 | 433,725 | 13,392,218 | 1,857 | 13,390,362 | -35.13% | -59.02% | -33.89% |
| 2002-03..... | 19,795,019 | 490,213 | 19,304,806 | 715 | 19,304,091 | 43.17% | 13.02% | 44.16% |
| 2003-04..... | 17,121,065 | 482,926 | 16,638,139 | 7,701 | 16,630,438 | -13.51% | -1.49% | -13.85% |

Detail may not add to totals due to rounding.

Gift tax rates and bases:

The gift tax is levied upon the shares of the respective beneficiaries in all property within the jurisdiction of North Carolina, real, personal and mixed, and any interest therein which shall in any one calendar year be transferred by gift made subsequent to March 24, 1939.

The gift tax is imposed on the donor and is based on one of three graduated rate scales determined by the relationship of the donee to the donor:

Class A includes any lineal ancestor or descendant

Class B includes brother, sister, descendant of a brother or sister, and aunt or uncle related by blood

Class C includes all others

The annual exclusion amount for gifts made on or after **January 1, 2002**, is \$11,000. (The annual exclusion amount for tax years prior to 2002 was \$10,000.) The exclusion does not apply to gifts of future interest. Gifts to spouses are exempt, including property given to a spouse as a qualified terminable interest property under federal law. In addition, a lifetime exemption of \$100,000 is allowed each donor for gifts made to Class A donees and can be apportioned among the donees in the same ratio as the gross gift shares.

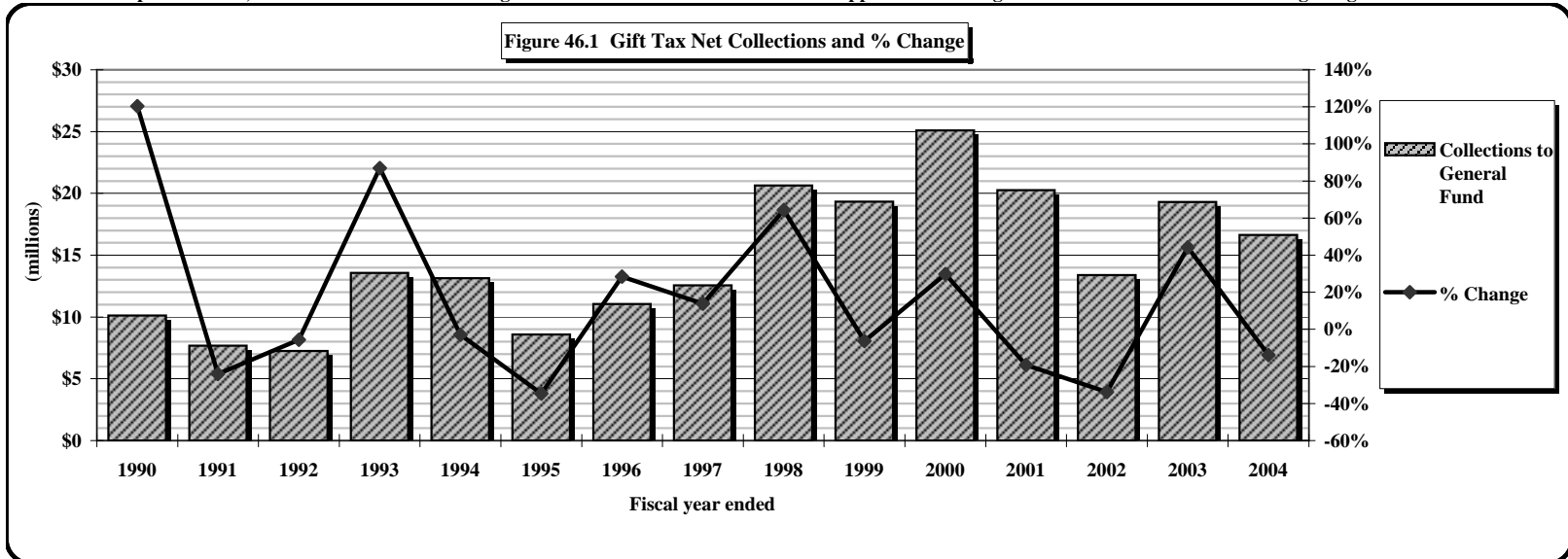


TABLE 47. INTANGIBLE PERSONAL PROPERTY TAX COLLECTIONS
[G.S. 105 ARTICLE 7.]

| Fiscal year | Intangible personal property tax gross collections [\$] | Refunds [\$] | Net collections before transfers [\$] | Local government distribution reserve [\$] | Collections to General Fund [\$] | State Aid For Repealed Taxes | | | | <u>Intangible personal property tax rate and bases:</u> |
|--------------|------------------------------------------------------------|-----------------|------------------------------------------|-----------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------------------------------|
| | | | | | | Repealed taxes | | | | |
| | | | | | | [Effective January 1, 1985] | | [Effective January 1, 1995] | | |
| | | | | | | (1) Money on deposit in banks (2) Money on hand (3) Funds on deposit with insurance companies | (4) Accounts receivable (5) Bonds, notes, & other evidences of debt (6) Shares of stock (7) Beneficial interest in foreign trusts | Amount [\$] | Source of funding [Account] | |
| 1988-89..... | 87,161,573 | 2,297,146 | 84,864,427 | 84,864,427 | - | 30,968,115 | legislative appropriation | - | - | -\$.25 per \$100 face value of |
| 1989-90..... | 98,700,279 | 1,443,571 | 97,256,708 | - | 97,256,708 | 33,286,719 | legislative appropriation | - | - | accounts receivable, |
| 1990-91..... | 95,113,477 | 2,635,237 | 92,478,239 | - | 92,478,239 | 33,286,719 | legislative appropriation | - | - | bonds, notes, & other evidences |
| 1991-92..... | 113,948,006 | 1,765,117 | 112,182,889 | - | 112,182,889 | 33,994,432 | corporate income tax | - | - | of debt, shares of stock, and |
| 1992-93..... | 122,336,746 | 1,744,917 | 120,591,829 | - | 120,591,829 | 33,640,575 | individual income tax | - | - | beneficial interest in foreign |
| 1993-94..... | 128,807,972 | 1,720,560 | 127,087,413 | - | 127,087,413 | 33,640,575 | individual income tax | - | - | trusts |
| 1994-95..... | 130,435,857 | 1,819,502 | 128,616,356 | - | 128,616,356 | 27,298,513 | individual income tax | 101,673,990 | individual income tax | |
| 1995-96..... | 12,825,323 | 1,377,033 | 11,448,289 | - | 11,448,289 | 27,298,513 | individual income tax | 101,673,990 | individual income tax | |
| 1996-97..... | 6,497,102 | 6,497,102 | - | - | - | 27,298,513 | individual income tax | 101,673,990 | individual income tax | |
| 1997-98..... | 349,811 | 29,875 | 319,936 | - | 319,936 | 27,298,513 | individual income tax | 101,673,990 | individual income tax | |
| 1998-99..... | 30,833 | 38 | 30,795 | - | 30,795 | 27,298,513 | individual income tax | 101,673,990 | individual income tax | |
| 1999-00..... | 63,708 | 45,005 | 18,703 | - | 18,703 | 27,298,513 | individual income tax | 101,673,990 | individual income tax | |
| 2000-01..... | 4,004 | 98 | 3,906 | - | 3,906 | 27,298,513 | individual income tax | 101,673,990 | individual income tax | |

Detail may not add to totals due to rounding.

Intangible personal property taxes on money were repealed effective for tax years beginning on or after January 1, 1985 with the provision that local governments would be reimbursed revenue lost due to repeal. Taxes imposed on accounts receivable, bonds, notes, and other evidences of debt, shares of stock, and beneficial interest in foreign trusts were repealed effective for tax years beginning on or after January 1, 1995 with the provision that local governments would be reimbursed for revenue lost due to repeal of taxes. The table provides collections data for taxes imposed on accounts receivable, bonds, notes, and other evidences of debt, shares of stock, and beneficial interest in foreign trusts, amounts of state aid reimbursed to local governments due to repeal of the taxes, and the source from which the reimbursement was funded. Amounts shown in the repealed taxes columns are the appropriated amounts of reimbursement based on the collection year shown, and therefore, do not agree with amounts local governments actually received in the fiscal year shown. For example, the \$30,968,115 shown as a legislative appropriation in 1988-89 was based on 1988-89 collections and distributed to local governments in August 1989 (1989-90 fiscal year). The final distribution of intangibles tax to local governments was made in August 2001 for the 2000-01 collection year. Reimbursements to local governments for revenue lost due to repeal of intangibles taxes were repealed effective July 1, 2002; therefore, no distribution was made in August 2002. Enactment of House Bill #2377 (Chapter 813, 1989 Session Laws) provided for an appropriation to local governments rather than a distribution of tax receipts. Collections of intangibles taxes were credited to the General Fund effective beginning in tax year 1989-90. (June 21, 1990)

TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
[G.S. 105 ARTICLE 8A.]

| Fiscal year | Gross tax collections [\$] | Refunds [\$] | Collection fees on overdue tax debts G.S.105-243.1 [\$] | Collections to General Fund [\$] | Year-over-year % change |
|--------------|-------------------------------|-----------------|---------------------------------------------------------------|-------------------------------------|-------------------------|
| | | | | | Amount to General Fund |
| 1989-90..... | 401,517 | - | - | 401,517 | -6.36% |
| 1990-91..... | 398,472 | 23 | - | 398,449 | -0.76% |
| 1991-92..... | 506,664 | - | - | 506,664 | 27.16% |
| 1992-93..... | 436,730 | - | - | 436,730 | -13.80% |
| 1993-94..... | 416,245 | 78,062 | - | 338,183 | -22.56% |
| 1994-95..... | 435,745 | - | - | 435,745 | 28.85% |
| 1995-96..... | 434,461 | 12,435 | - | 422,026 | -3.15% |
| 1996-97..... | 495,809 | 376 | - | 495,433 | 17.39% |
| 1997-98..... | 477,655 | - | - | 477,655 | -3.59% |
| 1998-99..... | 469,403 | 101 | - | 469,302 | -1.75% |
| 1999-00..... | 444,094 | - | - | 444,094 | -5.37% |
| 2000-01..... | 499,355 | 1,795 | - | 497,560 | 12.04% |
| 2001-02..... | 528,537 | 9,647 | 3 | 518,887 | 4.29% |
| 2002-03..... | 396,078 | 16,527 | - | 379,551 | -26.85% |
| 2003-04..... | 541,285 | 13,707 | 132 | 527,447 | 38.97% |

Detail may not add to totals due to rounding.

Freight car lines tax rate and base:

The property of freight line companies constitutes a special class of property. In lieu of all ad valorem taxes by either or both the State government and the local taxing jurisdictions, a tax of 3% is imposed on the total gross earnings received from all sources by such freight line companies within the State.

TABLE 49. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS
[G.S. 105 ARTICLE 8B.; G.S. 58 ARTICLE 6.]

| Fiscal year | Insurance gross collections [\$] | Refunds [\$] | Net Collections | | | | | Year-over-year % change | | | | |
|--------------|----------------------------------|--------------|------------------------------------|----------------------------------------------|-------------------------------------------------------|--------------------------------------|-----------------------------|-----------------------------|---------|-----------------------|---------------------------------|------------------------|
| | | | (+) | (+) <i>see note</i> | (=) | (-) | (=) | Gross insurance collections | Refunds | Total net collections | Special Revenue Fund Allocation | Amount to General Fund |
| | | | Premiums Tax & Regulatory Fee [\$] | Insurance Licenses * [Agents & Company] [\$] | Combined taxes, fees, & [licenses through 97-98] [\$] | Special Revenue Fund Allocation [\$] | Amount to General Fund [\$] | | | | | |
| 1989-90..... | 178,257,145 | 1,542,169 | 172,477,615 | 4,237,361 | 176,714,976 | - | 176,714,976 | -5.30% | 33.38% | -5.54% | - | -5.54% |
| 1990-91..... | 195,989,501 | 2,748,996 | 184,468,817 | 8,771,688 | 193,240,504 | - | 193,240,504 | 9.95% | 78.26% | 9.35% | - | 9.35% |
| 1991-92..... | 206,427,999 | 2,598,044 | 193,959,127 | 9,870,828 | 203,829,955 | - | 203,829,955 | 5.33% | -5.49% | 5.48% | - | 5.48% |
| 1992-93..... | 209,251,716 | 10,440,125 | 189,406,545 | 9,405,045 | 198,811,590 | - | 198,811,590 | 1.37% | 301.85% | -2.46% | - | -2.46% |
| 1993-94..... | 225,856,123 | 6,416,635 | 209,021,484 | 10,418,004 | 219,439,488 | - | 219,439,488 | 7.94% | -38.54% | 10.38% | - | 10.38% |
| 1994-95..... | 243,863,599 | 7,647,610 | 224,413,088 | 11,802,901 | 236,215,989 | - | 236,215,989 | 7.97% | 19.18% | 7.65% | - | 7.65% |
| 1995-96..... | 261,226,528 | 7,733,917 | 240,649,200 | 12,843,411 | 253,492,611 | 10,840,058 | 242,652,553 | 7.12% | 1.13% | 7.31% | - | 2.72% |
| 1996-97..... | 288,537,604 | 8,932,124 | 265,536,620 | 14,068,860 | 279,605,480 | 21,101,760 | 258,503,720 | 10.45% | 15.49% | 10.30% | 94.66% | 6.53% |
| 1997-98..... | 323,526,830 | 7,349,941 | 300,607,352 | 15,569,537 | 316,176,889 | 32,413,655 | 283,763,234 | 12.13% | -17.71% | 13.08% | 53.61% | 9.77% |
| 1998-99..... | 337,850,613 | 27,353,586 | 310,497,027 | <i>[18,221,422]</i> | 310,497,027 | 19,266,148 | 291,230,879 | 4.43% | 272.16% | -1.80% | -40.56% | 2.63% |
| 1999-00..... | 320,297,351 | 19,981,410 | 300,315,941 | <i>[17,952,165]</i> | 300,315,941 | 26,948,823 | 273,367,118 | -5.20% | -26.95% | -3.28% | 39.88% | -6.13% |
| 2000-01..... | 350,781,652 | 12,538,361 | 338,243,291 | <i>[19,883,177]</i> | 338,243,291 | 32,451,960 | 305,791,331 | 9.52% | -37.25% | 12.63% | 20.42% | 11.86% |
| 2001-02..... | 382,254,599 | 9,666,251 | 372,588,349 | <i>[23,154,328]</i> | 372,588,349 | 31,802,990 | 340,785,358 | 8.97% | -22.91% | 10.15% | -2.00% | 11.44% |
| 2002-03..... | 459,410,702 | 11,612,551 | 447,798,151 | <i>[21,953,469]</i> | 447,798,151 | 38,924,796 | 408,873,355 | 20.18% | 20.14% | 20.19% | 22.39% | 19.98% |
| 2003-04..... | 467,076,350 | 17,299,984 | 449,776,366 | <i>[27,992,908]</i> | 449,776,366 | 26,371,316 | 423,405,050 | 1.67% | 48.98% | 0.44% | -32.25% | 3.55% |

Detail may not add to totals due to rounding. Collections shown in the table only include those taxes deposited to the General Fund by the state Department of Revenue; collections are a combination of tax collections directly received from taxpayers by DOR pursuant to G.S. 105 and collections of taxes administered by DOI as required to be reported to DOR. Effective January 1, 1997, the insurance statutes were amended to transfer the responsibility for collecting certain insurance taxes from DOI to DOR. As a result, procedures for reporting collections were altered to accommodate these changes. The *Insurance gross collections* column includes proceeds from the gross premiums taxes, regulatory charges, and for fiscal years 1988-89 through 1997-98, insurance licenses for agents and companies. Effective for fiscal year 1998-99, license tax amounts were no longer reported to the DOR as tax revenue. The table does not include license amounts in collection totals beginning with fiscal year 1998-99; italicized license amounts are shown only for comparative purposes.

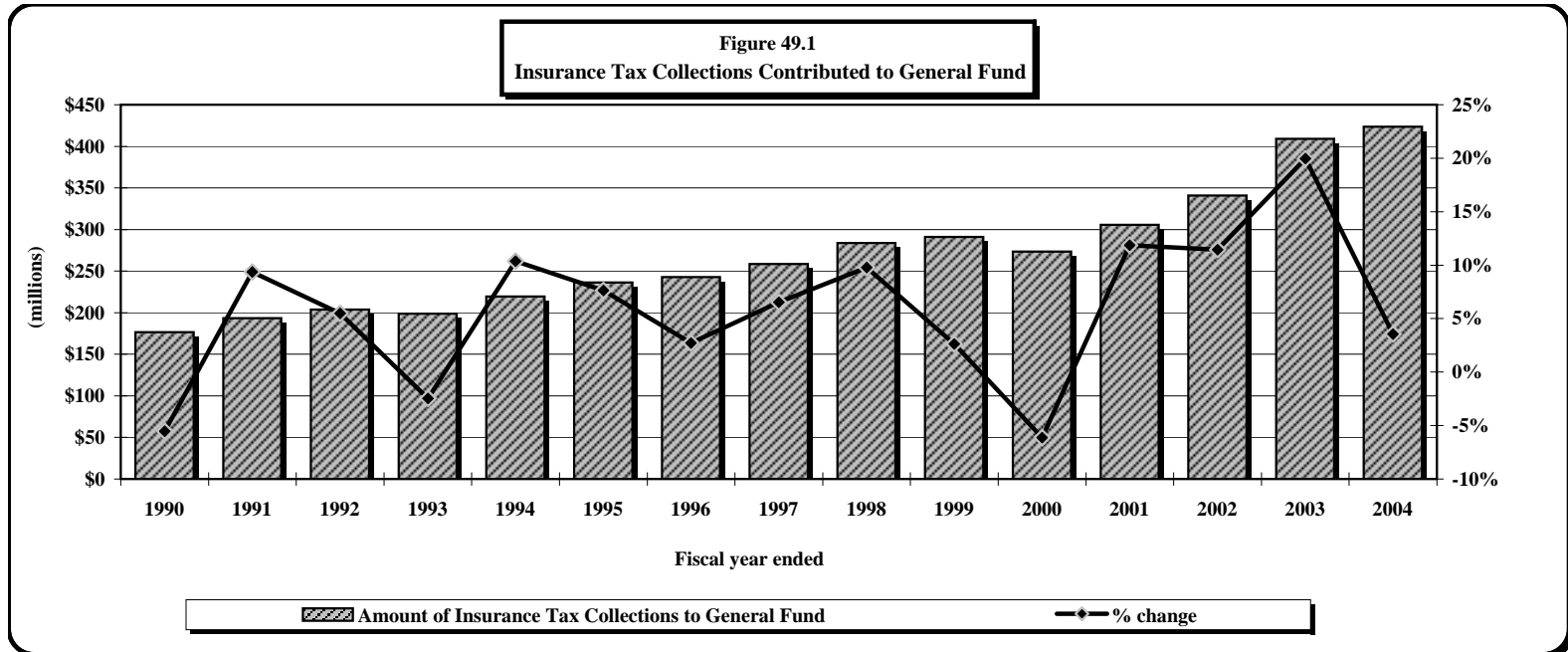


TABLE 50 . INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE
[G.S. 105 ARTICLE 8B.]

| Fiscal year | Insurance Tax Type & Regulatory Charge | | | | | | | | | | | | | |
|--------------|----------------------------------------|-------------------|-------------------|-------------------|---------------------------------------|----------------------------|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | Type of Insurance Company | | | | | | | | | | | | | |
| | Life | | Fire & Casualty | | Additional Statewide Fire & Lightning | | Additional Local | Health Maintenance | | Hospital & Dental | | Title | | |
| | Gross Premium Tax | Regulatory Charge | Gross Premium Tax | Regulatory Charge | 75% to Additional Tax | 25% to Volunteer Fire Fund | | Gross Premium Tax | Regulatory Charge | Gross Premium Tax | Regulatory Charge | Gross Premium Tax | Regulatory Charge | |
| [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | |
| 1999-00..... | 88,959,949 | 8,110,367 | 149,363,872 | 11,882,131 | 8,525,888 | 2,841,962 | 3,011,366 | - | - | 5,807,232 | - | 1,555,164 | 122,624 | |
| 2000-01..... | 116,187,382 | 8,391,476 | 150,018,169 | 11,033,481 | 8,907,825 | 2,969,275 | 3,397,945 | - | 2,894,422 | 6,661,162 | 2,785,740 | 1,075,349 | 65,784 | |
| 2001-02..... | 120,594,746 | 7,509,419 | 179,123,647 | 11,820,159 | 10,120,064 | 3,373,355 | 3,731,391 | (276,182) | 2,596,933 | 8,035,994 | 1,928,937 | 1,506,245 | 91,777 | |
| 2002-03..... | 132,604,465 | 8,302,747 | 190,010,297 | 13,676,023 | 11,730,976 | 3,910,325 | 4,342,236 | 16,972,256 | 4,215,269 | 28,614,188 | 3,791,801 | 1,794,690 | 112,460 | |
| 2003-04..... | 117,073,938 | 4,312,744 | 199,557,412 | 9,448,649 | 13,128,942 | 4,376,314 | 5,193,858 | 8,694,567 | 341,598 | 44,904,081 | 2,413,589 | 2,749,943 | 115,290 | |

| Fiscal year | Insurance Tax Type & Regulatory Charge | | | | | | | | | | | Disposition of Proceeds | |
|--------------|----------------------------------------|-------------------|-----------------------|-------------------|-------------------|-------------------|--------------------------------------------|-----------------------|-------------------|---------------------------------|------------------------|-------------------------|--|
| | Type of Insurance Company | | | | | | Gross Premiums Tax from Dept. of Insurance | Total Net Collections | | Special Revenue Fund Allocation | Amount to General Fund | | |
| | Self-Insured | | Risk Purchasing Group | | Other | | | Gross Premium Tax | Regulatory Charge | | | | |
| | Gross Premium Tax | Regulatory Charge | Gross Premium Tax | Regulatory Charge | Gross Premium Tax | Regulatory Charge | [\$] | [\$] | [\$] | [\$] | | | |
| [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | | | |
| 1999-00..... | 6,411,384 | 489,722 | 55,759 | - | 5,999,857 | 506,612 | 6,672,052 | 279,204,485 | 21,111,456 | 26,948,823 | 273,367,118 | | |
| 2000-01..... | 7,091,644 | 494,366 | 45,444 | - | 7,745,383 | 592,534 | 7,885,911 | 311,985,489 | 26,257,802 | 32,451,960 | 305,791,331 | | |
| 2001-02..... | 8,399,334 | 527,709 | 11,787 | - | 9,432 | - | 13,483,602 | 348,113,415 | 24,474,934 | 31,802,990 | 340,785,358 | | |
| 2002-03..... | 8,233,322 | 534,743 | 998 | - | (7,277) | - | 18,958,631 | 417,165,107 | 30,633,044 | 38,924,796 | 408,873,355 | | |
| 2003-04..... | 9,335,008 | 395,628 | 15,632 | - | (59,110) | - | 27,778,284 | 432,748,868 | 17,027,498 | 26,371,316 | 423,405,050 | | |

Detail may not add to totals due to rounding. Collections are those credited to the General Fund by the state Department of Revenue.

Rates and bases by type of company and by type of insurance:

North Carolina levies several types of insurance premium tax upon insurers, both domestic and foreign, for the privilege of engaging in the insurance business. Foreign insurers are subject to retaliatory provisions. Article 65 corporations (hospital, medical, and dental service corporations), insurers and self-insurers are subject to various types of insurance premium tax. The tax imposed on an insurer is measured by gross premiums from business done in this State during the calendar year. Finance charges are included in gross premiums. There are several types of insurance premium tax applied, according to the type of insurance company and the type of insurance written: Gross and Retaliatory Premium Tax, Additional Statewide Fire and Lightning Tax, and Additional Local Fire and Lightning Tax. Insurers, Article 65 corporations, HMO's (beginning with the 2003 tax year), and self-insurers pay an Insurance Regulatory Charge (IRC) in addition to all other fees and taxes. For insurers and self-insurers, the IRC is a percentage of the gross premium tax liability, exclusive of any additional taxes and credits; for Article 65 corporations and HMO's, the IRC is a percentage of a presumed tax liability for the year calculated as if the corporation or organization were an insurer providing health insurance. (Same exclusions apply.)

The insurance premium tax requirements do not apply to farmers' mutual assessment fire insurance companies, to fraternal orders or societies that do not operate for a profit and do not issue policies on any person except members.

| | | |
|-----------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Insurance Type/Company Type</u> | <u>Rate</u> | |
| Workers' Compensation | 2.5% | |
| Other insurance contracts | 1.9% | |
| Additional Statewide Fire (excluding auto & marine) | 1.33% | |
| Additional Local Fire & Lightning | 0.5% | |
| Article 65 Corporations | 1.1% | (Rate increased to 1.9% effective for the 2004 tax year; repealed for tax years beginning on or after January 1 immediately following the date the Commissioner of Insurance certifies that no remaining Article 65 corporations offering medical service plans or hospital service plans exist.) |
| Insurance Regulatory Charge (2003,2004) | 5.0% | (Rate established annually by the General Assembly) |
| HMO's | 1.1% | (Taxation effective beginning for the 2003 tax year; rate decreased to 1% for 2004 tax year) |

TABLE 51. EXCISE STAMP TAX ON CONVEYANCES

[G.S. 105 ARTICLE 8E.]

[Reflects the State's share of collections]

| Fiscal year | Gross tax collections [\$] | Refunds [\$] | Net collections before transfers [\$] | Distributions and Transfers | | | |
|-------------|----------------------------|--------------|---------------------------------------|---------------------------------------------------------------------|--------------------------------------|----------------------------------------|---------------------------------|
| | | | | (-) Administrative costs for printing and handling deed stamps [\$] | (-) Natural Heritage Trust Fund [\$] | (-) Parks & Recreation Trust Fund [\$] | (=) Amount to General Fund [\$] |
| 1989-90... | 1,011 | - | 1,011 | 1,011 | - | - | - |
| 1990-91... | 871 | - | 871 | 871 | - | - | - |
| 1991-92... | 9,980,554 | - | 9,980,554 | 1,092 | - | - | 8,652,615 |
| 1992-93... | 12,389,178 | - | 12,389,178 | 740 | - | - | 10,376,330 |
| 1993-94... | 17,927,087 | 234,309 | 17,692,777 | 481 | - | - | 15,602,521 |
| 1994-95... | 19,971,181 | - | 19,971,181 | 731 | - | - | 16,390,997 |
| 1995-96... | 20,899,301 | 1,060 | 20,898,241 | 627 | - | - | 17,762,813 |
| 1996-97... | 24,077,701 | - | 24,077,701 | 645 | 6,019,264 | 18,057,792 | - |
| 1997-98... | 27,800,037 | - | 27,800,037 | 168 | 6,949,967 | 20,849,902 | - |
| 1998-99... | 32,594,916 | - | 32,594,916 | 161 | 8,148,689 | 24,446,066 | - |
| 1999-00... | 34,785,787 | 389,262 | 34,396,524 | 97 | 8,599,107 | 25,797,321 | - |
| 2000-01... | 33,652,054 | 205 | 33,651,849 | - | 8,412,962 | 25,238,887 | - |
| 2001-02... | 35,460,411 | 160,784 | 35,299,626 | - | 8,824,907 | 26,474,720 | - |
| 2002-03... | 37,979,466 | 328 | 37,979,138 | - | 9,494,785 | 28,484,354 | - |
| 2003-04... | 54,939,414 | - | 54,939,179 | - | 13,734,795 | 41,204,384 | - |

Detail may not add to totals due to rounding.

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person. The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance. Fifty percent (50%) of the proceeds are contributed to the county's general fund; of the remaining 50%, the county may retain up to 2% to cover administrative costs, remitting the residual 48% to the State. The State is then statutorily required to deposit 75% of the proceeds to the Parks and Recreation Trust Fund and 25% to the Natural Heritage Trust Fund.

1989-90 through 1990-91 Amounts received by the State reflect charges to cover the cost of printing and handling tax stamps. [The rate was \$0.50 per \$500 of consideration; the only revenue remitted to the State by the counties was to cover the cost of stamps.] Effective **August 1, 1991**, the rate increased from \$0.50 to \$1.00; fifty percent (50%) of the proceeds were to be remitted to the State. After deduction of administrative costs, 15% of the proceeds were to be deposited into the Recreation and Natural Heritage Trust Fund with the remainder to be deposited into the General Fund. Effective **July 1, 1996**, the statute was rewritten establishing the distribution of proceeds currently in practice.

2003-04 G.S. 105-228.30(b) was amended to accelerate the frequency with which the counties are required to remit the State's share of the deed excise tax to the Department of Revenue from a quarterly to a monthly basis, thereby shifting the receipts of some tax revenue from the 2004-05 fiscal year into the end of the 2003-04 fiscal year.

[Effective for taxes collected on or after **July 1, 2003**.]

Figure 51.1 Excise Stamp Tax On Conveyances Net Collections [State's Portion of Proceeds]

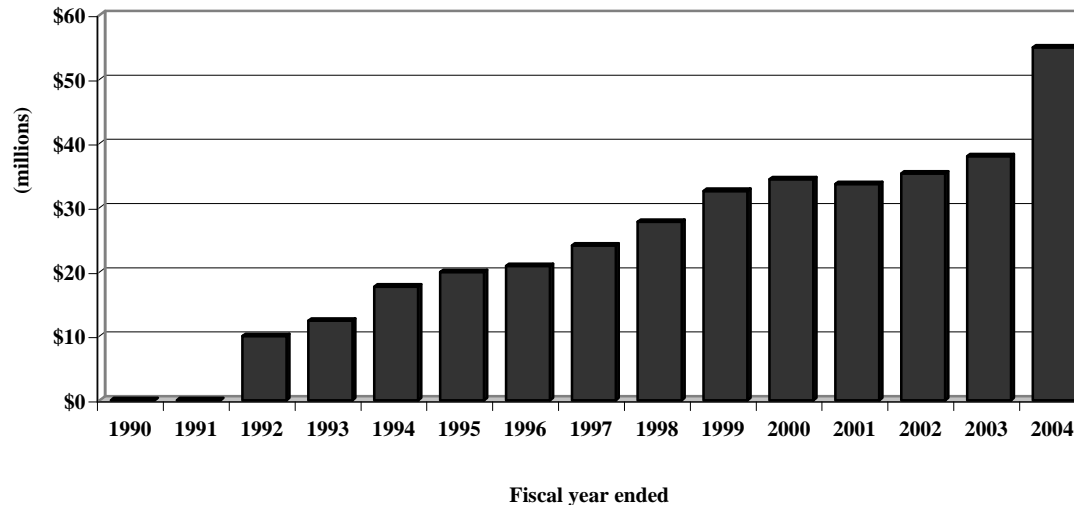


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

| State | Motor Fuel Excise Tax Rates and Point of Taxation | | | | | | | | | Notes on additional taxes and fees | Point of taxation | Gasoline tax rate as of 12/31/2002 [\$1.0000] | Population 7/1/2003 (Bureau of Census) [1,000s] | Motor fuel excise tax collection: fiscal year 2003* | | |
|------------------|----------------------------------------------------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------|-------------------------------------------------|-----------------------------------------------------|-----------------|------|
| | [Rates per gallon as of 1/1/2004; local option taxes excluded] | | | | | | | | | | | | | Amount [\$1,000s] | Per capita | |
| | Gasoline | | | Diesel Fuel | | | Gasohol | | | | | | | | Amount [\$1.00] | Rank |
| | Excise tax [\$1.0000] | Add'l tax [\$1.0000] | Total tax [\$1.0000] | Excise tax [\$1.0000] | Add'l tax [\$1.0000] | Total tax [\$1.0000] | Excise tax [\$1.0000] | Add'l tax [\$1.0000] | Total tax [\$1.0000] | | | | | | | |
| Alabama..... | 0.1600 | 0.0200 | 0.1800 | 0.1700 | .0200 | 0.1900 | 0.1600 | .0200 | 0.1800 | inspection fee; local option taxes: 1-3 cents | Distributor | 0.1600 | 4,504 | 516,858 | 114.76 | 36 |
| Alaska..... | 0.0800 | - | 0.0800 | 0.0800 | - | 0.0800 | - | - | - | | Distributor | 0.0800 | 648 | 37,353 | 57.64 | 49 |
| Arizona..... | 0.1800 | - | 0.1800 | 0.1800 | - | 0.1800 | 0.1800 | - | 0.1800 | carrier surcharge: 8 cents | Terminal | 0.1800 | 5,579 | 642,050 | 115.08 | 35 |
| Arkansas..... | 0.2150 | - | 0.2150 | 0.2250 | - | 0.2250 | 0.2150 | - | 0.2150 | | Distributor | 0.2150 | 2,728 | 431,449 | 158.16 | 6 |
| California..... | 0.1800 | - | 0.1800 | 0.1800 | - | 0.1800 | 0.1800 | - | 0.1800 | sales tax applicable | Terminal | 0.1800 | 35,463 | 3,202,511 | 90.31 | 44 |
| Colorado..... | 0.2200 | - | 0.2200 | 0.2050 | - | 0.2050 | 0.2200 | - | 0.2200 | | Distributor | 0.2200 | 4,548 | 578,754 | 127.25 | 22 |
| Connecticut..... | 0.2500 | - | 0.2500 | 0.2600 | - | 0.2600 | 0.2400 | - | 0.2400 | | Distributor | 0.2500 | 3,487 | 450,330 | 129.15 | 18 |
| Delaware..... | 0.2300 | - | 0.2300 | 0.2200 | - | 0.2200 | 0.2300 | - | 0.2300 | plus 0.5% gross receipts tax; portion of the rate adjustable based on maintenance costs, sales volume, or inflation. | Distributor | 0.2300 | 818 | 107,268 | 131.13 | 16 |
| Florida..... | 0.0400 | 0.1030 | 0.1430 | 0.1670 | 0.1030 | 0.2700 | 0.0400 | 0.1030 | 0.1430 | sales tax added to excise; local taxes for gasoline and gasohol: 9.7-17.7 cents; plus a 2.07 cent per gallon pollution tax. | Terminal | 0.1390 | 16,999 | 1,909,506 | 112.33 | 38 |
| Georgia..... | 0.0750 | - | 0.0750 | 0.0750 | - | 0.0750 | 0.0750 | - | 0.0750 | sales tax applicable: 3% | Distributor | 0.0750 | 8,676 | 678,115 | 78.16 | 46 |
| Hawaii..... | 0.1600 | - | 0.1600 | 0.1600 | - | 0.1600 | 0.1600 | - | 0.1600 | sales tax applicable; local option taxes: 8.8-18.0 cents | Distributor | 0.1600 | 1,249 | 80,194 | 64.21 | 47 |
| Idaho..... | 0.2500 | - | 0.2500 | 0.2500 | - | 0.2500 | 0.2250 | - | 0.2250 | tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol) | Terminal | 0.2500 | 1,367 | 211,278 | 154.56 | 8 |
| Illinois..... | 0.1900 | 0.0080 | 0.1980 | 0.2150 | 0.0080 | 0.2230 | 0.1900 | 0.0080 | 0.1980 | sales tax and environmental fee applicable; carrier surcharge: 6.3 cents (G), 6.0 cents (D) local option taxes: 5 cents in Chicago and 6 cents in Cook County (gasoline only) | Distributor | 0.1900 | 12,649 | 1,388,323 | 109.76 | 40 |
| Indiana..... | 0.1800 | - | 0.1800 | 0.1600 | - | 0.1600 | 0.1800 | - | 0.1800 | sales tax applicable; carrier surcharge: 11 cents | Distributor-G Terminal-D | 0.1500 | 6,200 | 750,089 | 120.98 | 28 |
| Iowa..... | 0.2030 | - | 0.2030 | 0.2250 | - | 0.2250 | 0.1900 | - | 0.1900 | | Terminal | 0.2000 | 2,942 | 348,520 | 118.46 | 30 |
| Kansas..... | 0.2400 | - | 0.2400 | 0.2600 | - | 0.2600 | 0.2400 | - | 0.2400 | | Terminal | 0.2100 | 2,725 | 411,458 | 150.99 | 9 |
| Kentucky..... | 0.1500 | 0.0140 | 0.1640 | 0.1200 | 0.0140 | 0.1340 | 0.1500 | 0.0140 | 0.1640 | environmental fee; carrier surcharge: 2% (G), 4.7% (D); tax rate is based on the average wholesale price and is adjusted quarterly-actual rate: 9% | Distributor | 0.1500 | 4,118 | 469,944 | 114.12 | 37 |
| Louisiana..... | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 | | 1st Import-G Distributor-D | 0.2000 | 4,494 | 555,621 | 123.64 | 24 |
| Maine..... | 0.2460 | - | 0.2460 | 0.2570 | - | 0.2570 | 0.2460 | - | 0.2460 | portion of the rate adjustable based on maintenance costs, sales volume, or inflation. | Distributor | 0.2200 | 1,309 | 194,472 | 148.57 | 10 |
| Maryland..... | 0.2350 | - | 0.2350 | 0.2425 | - | 0.2425 | 0.2350 | - | 0.2350 | | 1st Import-G Distributor-G,D | 0.2350 | 5,512 | 716,686 | 130.02 | 17 |

TABLE 52. -Continued

| State | Motor Fuel Excise Tax Rates and Point of Taxation | | | | | | | | | Notes on additional taxes and fees | Point of taxation | Gasoline tax rate as of 12/31/2002 [\$1.0000] | Population 7/1/2003 (Bureau of Census) [1,000s] | Motor fuel excise tax collection: fiscal year 2003* | | |
|---------------------|----------------------------------------------------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------|-------------------------------------------------|-----------------------------------------------------|-----------------|------|
| | [Rates per gallon as of 1/1/2004; local option taxes excluded] | | | | | | | | | | | | | Amount [\$1,000s] | Per capita | |
| | Gasoline | | | Diesel Fuel | | | Gasohol | | | | | | | | Amount [\$1.00] | Rank |
| | Excise tax [\$1.0000] | Add'l tax [\$1.0000] | Total tax [\$1.0000] | Excise tax [\$1.0000] | Add'l tax [\$1.0000] | Total tax [\$1.0000] | Excise tax [\$1.0000] | Add'l tax [\$1.0000] | Total tax [\$1.0000] | | | | | | | |
| Massachusetts.... | 0.2100 | - | 0.2100 | 0.2100 | - | 0.2100 | 0.2100 | - | 0.2100 | | Distributor-G Distributor/ Bulk User-D | 0.2150 | 6,420 | 676,426 | 105.36 | 42 |
| Michigan..... | 0.1900 | - | 0.1900 | 0.1500 | - | 0.1500 | 0.1900 | - | 0.1900 | sales tax applicable | Terminal | 0.1900 | 10,082 | 1,100,931 | 109.20 | 41 |
| Minnesota..... | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 | | Terminal | 0.2000 | 5,064 | 638,722 | 126.13 | 23 |
| Mississippi..... | 0.1800 | 0.0040 | 0.1840 | 0.1800 | 0.0040 | 0.1840 | 0.1800 | 0.0040 | 0.1840 | environmental fee | Distributor | 0.1800 | 2,883 | 416,277 | 144.39 | 11 |
| Missouri..... | 0.1700 | 0.0003 | 0.1703 | 0.1700 | 0.0003 | 0.1703 | 0.1700 | 0.0003 | 0.1703 | inspection fee | Terminal | 0.1700 | 5,719 | 705,019 | 123.28 | 25 |
| Montana..... | 0.2700 | - | 0.2700 | 0.2775 | - | 0.2775 | 0.2700 | - | 0.2700 | | Distributor | 0.2775 | 918 | 192,770 | 209.99 | 1 |
| Nebraska..... | 0.2480 | 0.0090 | 0.2570 | 0.2480 | 0.0090 | 0.2570 | 0.2480 | 0.0090 | 0.2570 | petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation. | Distributor | 0.2450 | 1,737 | 307,181 | 176.85 | 3 |
| Nevada..... | 0.2400 | - | 0.2400 | 0.2700 | - | 0.2700 | 0.2400 | - | 0.2400 | local option taxes: 1.75-7.75 cents | Distributor | 0.2300 | 2,242 | 265,846 | 118.58 | 29 |
| New Hampshire... | 0.1800 | 0.0150 | 0.1950 | 0.1800 | 0.0150 | 0.1950 | 0.1800 | 0.0150 | 0.1950 | oil discharge cleanup fee | Distributor | 0.1800 | 1,289 | 125,614 | 97.45 | 43 |
| New Jersey..... | 0.1050 | 0.0400 | 0.1450 | 0.1350 | 0.0400 | 0.1750 | 0.1050 | 0.0400 | 0.1450 | petroleum fee | Distributor-G Retailer-D | 0.1450 | 8,642 | 530,957 | 61.44 | 48 |
| New Mexico..... | 0.1700 | 0.0190 | 0.1890 | 0.1800 | 0.0190 | 0.1990 | 0.1700 | 0.0190 | 0.1890 | petroleum loading fee | Distributor | 0.1700 | 1,879 | 207,094 | 110.22 | 39 |
| New York..... | 0.0800 | 0.1460 | 0.2260 | 0.0800 | 0.1285 | 0.2085 | 0.0800 | 0.1460 | 0.2260 | sales tax applicable | 1st Import-G 1st Import/ Distributor-D | 0.3235 | 19,212 | 546,846 | 28.46 | 50 |
| North Carolina..... | 0.2430 | 0.0025 | 0.2455 | 0.2430 | 0.0025 | 0.2455 | 0.2430 | 0.0025 | 0.2455 | inspection fee: 0.25 cents; tax rate is based on the average wholesale price and is adjusted semiannually- actual rate: 17.5 cents + 7% of average wholesale price | Terminal | 0.2210 | 8,421 | 1,156,782 | 137.37 | 15 |
| North Dakota.... | 0.2100 | - | 0.2100 | 0.2100 | - | 0.2100 | 0.2100 | - | 0.2100 | | Distributor-G Distributor/ Retailer-D | 0.2100 | 633 | 114,409 | 180.74 | 2 |
| Ohio..... | 0.2400 | - | 0.2400 | 0.2400 | - | 0.2400 | 0.2400 | - | 0.2400 | plus 3 cents commercial | Distributor | 0.2200 | 11,438 | 1,456,148 | 127.31 | 21 |
| Oklahoma..... | 0.1600 | 0.0100 | 0.1700 | 0.1300 | 0.0100 | 0.1400 | 0.1600 | 0.0100 | 0.1700 | environmental fee | Terminal | 0.1700 | 3,506 | 406,052 | 115.82 | 34 |
| Oregon..... | 0.2400 | - | 0.2400 | 0.2400 | - | 0.2400 | 0.2400 | - | 0.2400 | local option taxes: 1-3 cents | Distributor-G Retailer-D | 0.2400 | 3,564 | 419,329 | 117.66 | 31 |
| Pennsylvania.... | 0.1200 | 0.1420 | 0.2620 | 0.1200 | 0.1920 | 0.3120 | 0.1200 | 0.1420 | 0.2620 | oil franchise tax | Distributor | 0.2660 | 12,371 | 1,767,817 | 142.90 | 12 |
| Rhode Island.... | 0.3000 | 0.0100 | 0.3100 | 0.3000 | 0.0100 | 0.3100 | 0.3000 | 0.0100 | 0.3100 | LUST tax | Distributor | 0.2800 | 1,076 | 138,781 | 128.98 | 19 |
| South Carolina..... | 0.1600 | - | 0.1600 | 0.1600 | - | 0.1600 | 0.1600 | - | 0.1600 | | Terminal | 0.1600 | 4,149 | 373,814 | 90.10 | 45 |
| South Dakota.... | 0.2200 | - | 0.2200 | 0.2200 | - | 0.2200 | 0.2000 | - | 0.2000 | local option tax: 1 cent | Terminal | 0.2200 | 765 | 131,133 | 171.42 | 4 |
| Tennessee..... | 0.2000 | 0.0140 | 0.2140 | 0.1700 | 0.0140 | 0.1840 | 0.2000 | 0.0140 | 0.2140 | local option tax: 1 cent; petroleum tax; environ- mental fee | 1st Import-G Terminal-D | 0.2000 | 5,845 | 815,210 | 139.47 | 14 |
| Texas..... | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 | | Distributor | 0.2000 | 22,103 | 2,839,858 | 128.48 | 20 |
| Utah..... | 0.2450 | - | 0.2450 | 0.2450 | - | 0.2450 | 0.2450 | - | 0.2450 | | Distributor-G Terminal-D | 0.2450 | 2,352 | 333,161 | 141.65 | 13 |
| Vermont..... | 0.1900 | 0.0100 | 0.2000 | 0.2500 | 0.0100 | 0.2600 | 0.1900 | 0.0100 | 0.2000 | petroleum cleanup fee | Distributor-G Distributor/ User-D | 0.2000 | 619 | 72,164 | 116.58 | 33 |

TABLE 52. -Continued

| State | Motor Fuel Excise Tax Rates and Point of Taxation | | | | | | | | | Notes on additional taxes and fees | Point of taxation | Gasoline tax rate as of 12/31/2002 [\$1.0000] | Population 7/1/2003 (Bureau of Census) [1,000s] | Motor fuel excise tax collection: fiscal year 2003* | | |
|---------------------|----------------------------------------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------|---------------------|-------|
| | [Rates per gallon as of 1/1/2004; local option taxes excluded] | | | | | | | | | | | | | Amount [\$1,000s] | Per capita | |
| | Gasoline | | | Diesel Fuel | | | Gasohol | | | | | | | | Amount [\$1.00] | Rank |
| | Excise tax [\$1.0000] | Add'l tax [\$1.0000] | Total tax [\$1.0000] | Excise tax [\$1.0000] | Add'l tax [\$1.0000] | Total tax [\$1.0000] | Excise tax [\$1.0000] | Add'l tax [\$1.0000] | Total tax [\$1.0000] | | | | | | | |
| Virginia..... | 0.1750 | - | 0.1750 | 0.1600 | - | 0.1600 | 0.1750 | - | 0.1750 | local option tax: 2%; large trucks pay an additional 3.5 cents | Terminal | 0.1750 | 7,365 | 865,248 | 117.48 | 32 |
| Washington..... | 0.2800 | - | 0.2800 | 0.2800 | - | 0.2800 | 0.2800 | - | 0.2800 | 0.5% privilege tax | Terminal | 0.2300 | 6,131 | 752,392 | 122.72 | 26 |
| West Virginia.... | 0.2050 | 0.0485 | 0.2535 | 0.2050 | 0.0485 | 0.2535 | 0.2050 | 0.0485 | 0.2535 | sales tax added to excise | Distributor | 0.2050 | 1,811 | 286,018 | 157.93 | 7 |
| Wisconsin..... | 0.2850 | - | 0.2850 | 0.2850 | - | 0.2850 | 0.2850 | - | 0.2850 | portion of the rate adjustable based on maintenance costs, sales volume, or inflation. | Terminal | 0.3030 | 5,474 | 884,738 | 161.63 | 5 |
| Wyoming..... | 0.1300 | 0.0100 | 0.1400 | 0.1300 | 0.0100 | 0.1400 | 0.1300 | 0.0100 | 0.1400 | license tax | Terminal | 0.1400 | 502 | 61,438 | 122.39 | 27 |
| Total 50 states.... | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 290,231 | 32,268,954 | 111.18 ^a | ----- |
| Federal..... | 0.1830 | 0.0010 | 0.1840 | 0.2430 | 0.0010 | 0.2440 | 0.1300 | 0.0010 | 0.1310 | tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol); LUST tax | | | | | | |

Detail may not add to total due to rounding.

^a Weighted average

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2003*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2003*.

Federation of Tax Administrators; Tax Foundation.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

TABLE 53. MOTOR FUELS TAX COLLECTIONS

[G.S. 105 SUBCHAPTER V.]

| Fiscal year | Motor Fuels Tax Gross Collections | | | | | | | | | | | | | | | Collection fees on overdue tax debts | Refunds | Toal net collections [all sources] | Per Gallon Rate [See notes for explanation of rates] | | |
|--------------|-----------------------------------|-------------------------|---------------------------------------|------------------------------------|------------------|--------------------------------------|------------------|------------------------------------|------------------|------------------------------------|------------------|------------------------------------|-----------------------------------|------------|---------------|--------------------------------------|---------|------------------------------------|------------------------------------------------------|-------------------------------|------------------------------|
| | Fees and Civil Penalties | | | Motor Fuels (Gasoline) | | Special Fuels (Diesel & Alternative) | | Highway Fuels Use Tax * | | Combined Fuel Types | | | Tax collections per 1 cent of tax | (-) | (-) | | | | (-) | July through December (cents) | January through June (cents) |
| | (+) | | (+) | Gallons on which tax was collected | Amount collected | Gallons on which tax was collected | Amount collected | Gallons on which tax was collected | Amount collected | Gallons on which tax was collected | Amount collected | Gallons on which tax was collected | | | | | | | | | |
| | General Fund allocation | Highway Fund allocation | Registration Fees and Civil Penalties | | | | | | | | | | | | | | | | | | |
| 1989-90..... | 1,021,567 | 10,071,641 | 1,071,338 | 3,322,976,230 | 679,291,623 | 667,131,273 | 135,687,475 | 57,775,387 | 11,601,006 | 4,047,882,890 | 826,580,105 | 40,478,829 | - | 33,105,454 | 805,639,196 | 20.9 | 21.7 | | | | |
| 1990-91..... | 1,426,504 | 9,818,355 | 671,050 | 3,247,800,367 | 709,656,711 | 632,803,962 | 138,396,560 | 68,744,824 | 15,463,049 | 3,949,349,153 | 863,516,319 | 39,493,492 | - | 38,092,475 | 837,339,754 | 21.5 | 22.3 | | | | |
| 1991-92..... | 1,356,651 | 9,922,445 | 635,393 | 3,277,488,597 | 736,119,035 | 638,646,025 | 143,544,789 | 71,447,824 | 16,433,937 | 3,987,582,446 | 896,097,761 | 39,875,824 | - | 34,611,069 | 873,401,180 | 22.6 | 22.3 | | | | |
| 1992-93..... | 1,175,885 | 10,395,076 | 1,031,525 | 3,354,836,075 | 741,464,192 | 678,096,292 | 149,919,181 | 69,974,054 | 16,125,288 | 4,102,906,421 | 907,508,661 | 41,029,064 | - | 38,030,707 | 882,080,440 | 21.9 | 22.3 | | | | |
| 1993-94..... | 1,251,108 | 10,744,894 | 815,625 | 3,485,492,574 | 767,939,273 | 729,520,618 | 160,723,861 | 74,254,357 | 16,704,069 | 4,289,267,549 | 945,367,203 | 42,892,675 | - | 36,814,690 | 921,364,139 | 22.0 | 22.0 | | | | |
| 1994-95..... | 1,234,397 | 11,227,469 | 786,375 | 3,555,421,282 | 765,252,332 | 776,687,828 | 167,217,131 | 87,576,943 | 19,234,972 | 4,419,686,053 | 951,704,435 | 44,196,861 | - | 38,258,168 | 926,694,508 | 21.3 | 21.7 | | | | |
| 1995-96..... | 1,194,295 | 11,689,883 | 439,650 | 3,664,280,029 | 797,936,516 | 797,837,928 | 173,727,166 | 95,774,745 | 21,258,248 | 4,557,892,702 | 992,921,929 | 45,578,927 | - | 41,326,681 | 964,919,077 | 21.6 | 22.0 | | | | |
| 1996-97..... | 1,287,729 | 11,676,667 | 207,775 | 3,779,059,465 | 835,145,540 | 829,940,828 | 183,089,743 | 129,209,994 | 29,029,277 | 4,738,210,287 | 1,047,264,560 | 47,382,103 | - | 50,047,065 | 1,010,389,665 | 21.7 | 22.6 | | | | |
| 1997-98..... | 1,206,785 | 11,804,079 | 164,350 | 3,876,174,246 | 871,427,074 | 837,440,502 | 188,223,083 | 134,567,341 | 30,822,926 | 4,848,182,089 | 1,090,473,084 | 48,481,821 | - | 50,178,951 | 1,053,469,346 | 22.6 | 22.3 | | | | |
| 1998-99..... | 960,850 | 12,491,183 | 175,905 | 4,018,556,738 | 864,053,930 | 916,855,663 | 197,031,007 | 135,985,474 | 29,870,001 | 5,071,397,875 | 1,090,954,938 | 50,713,979 | - | 49,111,593 | 1,055,471,282 | 21.6 | 21.2 | | | | |
| 1999-00..... | 892,861 | 12,278,488 | 211,300 | 4,162,396,679 | 891,424,811 | 916,255,092 | 196,404,519 | 139,566,218 | 30,315,402 | 5,218,217,989 | 1,118,144,731 | 52,182,180 | - | 51,513,797 | 1,080,013,583 | 21.0 | 22.0 | | | | |
| 2000-01..... | 1,085,345 | 12,803,620 | 161,850 | 4,142,596,132 | 973,369,635 | 931,213,500 | 218,815,625 | 150,317,967 | 35,732,981 | 5,224,127,599 | 1,227,918,241 | 52,241,276 | - | 45,211,855 | 1,196,757,202 | 23.1 | 24.3 | | | | |
| 2001-02..... | 948,769 | 12,938,330 | 249,224 | 4,221,639,650 | 1,019,885,366 | 908,766,044 | 219,832,985 | 143,514,715 | 35,383,410 | 5,273,920,409 | 1,275,101,761 | 52,739,204 | 19,407 | 65,746,529 | 1,223,472,147 | 24.1 | 24.2 | | | | |
| 2002-03..... | 949,133 | 13,450,770 | 241,704 | 4,237,851,618 | 967,457,061 | 940,455,701 | 214,617,560 | 158,848,383 | 36,996,067 | 5,337,155,702 | 1,219,070,688 | 53,371,557 | 45,928 | 62,361,230 | 1,171,305,137 | 22.1 | 23.4 | | | | |
| 2003-04..... | 1,017,729 | 13,881,390 | 290,823 | 4,408,187,172 | 1,048,220,845 | 958,162,868 | 249,814,423 | 142,839,981 | 35,040,786 | 5,509,190,021 | 1,333,076,054 | 55,091,900 | 39,715 | 60,552,482 | 1,287,673,799 | 24.2 | 24.3 | | | | |

Detail may not add to totals due to rounding.

Effective July 15, 1986, the tax rate was 14 cents per gallon plus 3% of the average wholesale price which was then converted to the nearest 1/10 of a cent. Collections received during July and August of 1989 reflected transactions subject to a per gallon rate of 15.7 cents.

Effective August 1, 1989, the tax rate was changed to 17 cents per gallon plus 7% of the average wholesale price which was then converted to the nearest 1/10 of a cent.

Effective January 1, 1992, the tax rate was changed to 17.5 cents per gallon plus a variable wholesale component which is the greater of either 3.5 cents per gallon or 7% of the average wholesale price of motor fuel for the applicable base period.

In addition to the per gallon road tax, every gallon of motor fuel includes a 0.25-cent per gallon inspection tax.

Rates are set semiannually for January-June and July-December. Collections received by the Department of Revenue in July reflect June transactions (the rate in effect for the prior January-June period); collections received during August-January reflect July-December transactions (the rate in effect for the July-December period); collections received during February-June reflect January-May transactions (the rate in effect for the January-June period). Collections also include delinquent tax payments reflecting the tax rate in effect at the time of the transaction. Collections for any given fiscal year may reflect several tax rates.

*A road tax for the privilege of using the streets and highways of this State is imposed upon every motor carrier on the amount of motor fuel or alternative fuel used by a carrier in its operations within this State. Such carriers are entitled to a credit for tax paid by the carrier on fuel purchased in the State.

MOTOR FUELS TAX GROSS COLLECTIONS AND CONSUMPTION

Figure 53.1 Motor Fuels Tax Gross Collections

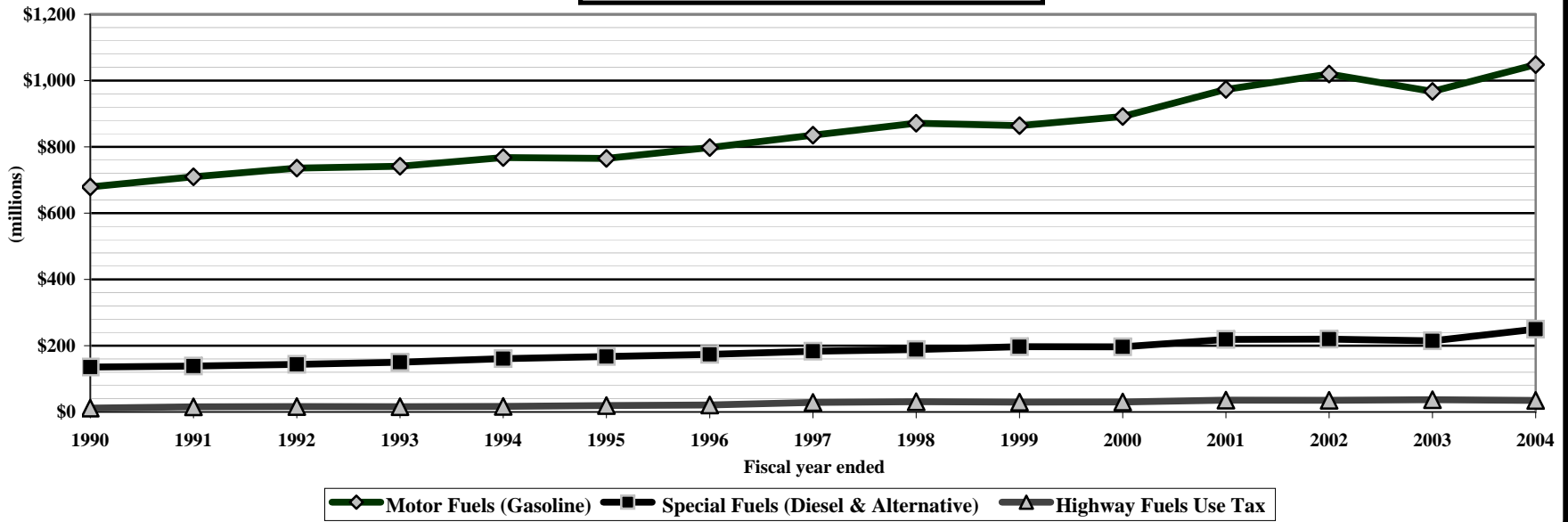


Figure 53.2 Gallons of Fuel on which Tax was Collected

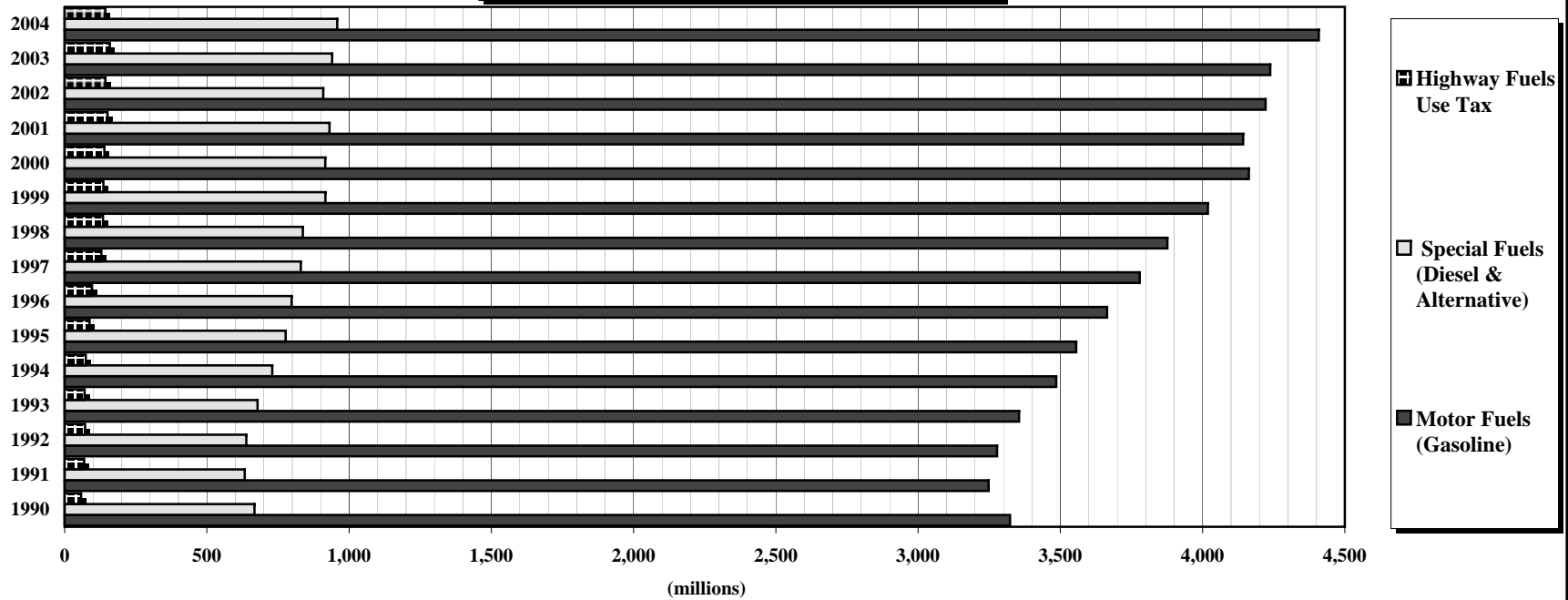


TABLE 54 . TOTAL GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[Excludes Highway Fuel Use Gallons as Fuel Was Purchased Outside of State]

| Fiscal year | Non-taxable gallons | | | | | | | | Taxable gallons | Total Gallons Sold | | |
|--------------|---------------------|--------------------|-------------------------|-------------------|----------------------|---------------------|------------------------|----------------------------------|-----------------------|--------------------|-------------------------------|----------|
| | U.S. Government [#] | State Agencies [#] | Combined U.S./State [#] | School Boards [#] | County/Municipal [#] | Charter Schools [#] | Community Colleges [#] | Aviation Fuel (includes jet) [#] | Total All Sources [#] | Total [#] | [Taxable and Non-taxable] [#] | % Change |
| 1989-90..... | n/a | n/a | 6,708,846 | 16,505,368 | - | - | - | 246,859,853 | 270,074,067 | 3,990,107,503 | 4,260,181,570 | -1.36% |
| 1990-91..... | n/a | n/a | 4,556,694 | 14,329,205 | - | - | - | 422,741,251 | 441,627,150 | 3,880,604,329 | 4,322,231,479 | 1.46% |
| 1991-92..... | n/a | n/a | 7,365,445 | 25,709,790 | - | - | - | 359,635,683 | 392,710,918 | 3,916,134,622 | 4,308,845,540 | -0.31% |
| 1992-93..... | n/a | n/a | 8,545,898 | 25,802,180 | - | - | - | 335,329,764 | 369,677,842 | 4,032,932,367 | 4,402,610,209 | 2.18% |
| 1993-94..... | n/a | n/a | 8,050,329 | 25,737,402 | - | - | - | 336,834,542 | 370,622,273 | 4,215,013,192 | 4,585,635,465 | 4.16% |
| 1994-95..... | 13,968,191 | 29,055,195 | 43,023,386 | 24,741,768 | - | - | - | 354,431,126 | 422,196,280 | 4,332,109,110 | 4,754,305,390 | 3.68% |
| 1995-96..... | 9,561,644 | 22,054,143 | 31,615,787 | 11,823,579 | - | - | - | 243,166,885 | 286,606,251 | 4,462,117,957 | 4,748,724,208 | -0.12% |
| 1996-97..... | 11,667,898 | 32,298,948 | 43,966,846 | 14,872,410 | - | - | - | 432,091,595 | 490,930,851 | 4,609,000,293 | 5,099,931,144 | 7.40% |
| 1997-98..... | 12,983,432 | 19,916,901 | 32,900,333 | 4,297,031 | - | - | - | 370,081,467 | 407,278,831 | 4,713,614,748 | 5,120,893,579 | 0.41% |
| 1998-99..... | 10,994,810 | 25,607,763 | 36,602,573 | 16,646,717 | - | - | - | 323,659,037 | 376,908,327 | 4,935,412,401 | 5,312,320,728 | 3.74% |
| 1999-00..... | 10,620,030 | 20,645,489 | 31,265,519 | 18,201,121 | - | - | - | 324,384,243 | 373,850,883 | 5,078,651,771 | 5,452,502,654 | 2.64% |
| 2000-01..... | 15,598,700 | 19,974,493 | 35,573,193 | 19,731,168 | - | - | - | 170,065,535 | 225,369,896 | 5,073,809,632 | 5,299,179,528 | -2.81% |
| 2001-02..... | 11,911,766 | 32,694,158 | 44,605,924 | 23,455,718 | - | 46,643 | - | 183,248,689 | 251,356,974 | 5,130,405,694 | 5,381,762,668 | 1.56% |
| 2002-03..... | 3,511,371 | 27,787,286 | 31,298,657 | 28,701,424 | 3,111,109 | 33,716 | - | 174,234,429 | 237,379,335 | 5,178,307,319 | 5,415,686,654 | 0.63% |
| 2003-04..... | 3,366,513 | 22,824,640 | 26,191,153 | 20,774,769 | 14,241,790 | 41,354 | 90,319 | 168,948,859 | 230,288,244 | 5,366,350,040 | 5,596,638,284 | 3.34% |

Detail may not add to totals due to rounding.

Special fuels amounts are primarily diesel fuel.

n/a breakdown unavailable

Exemptions for county/municipal, charter schools, and community colleges were enabled by recent legislation. Prior to January 1, 2003, local governments were entitled to a refund of a portion of taxes paid on motor fuels; effective for transactions on or after January 1, 2003, the refund provision was repealed and replaced by an exemption provision.

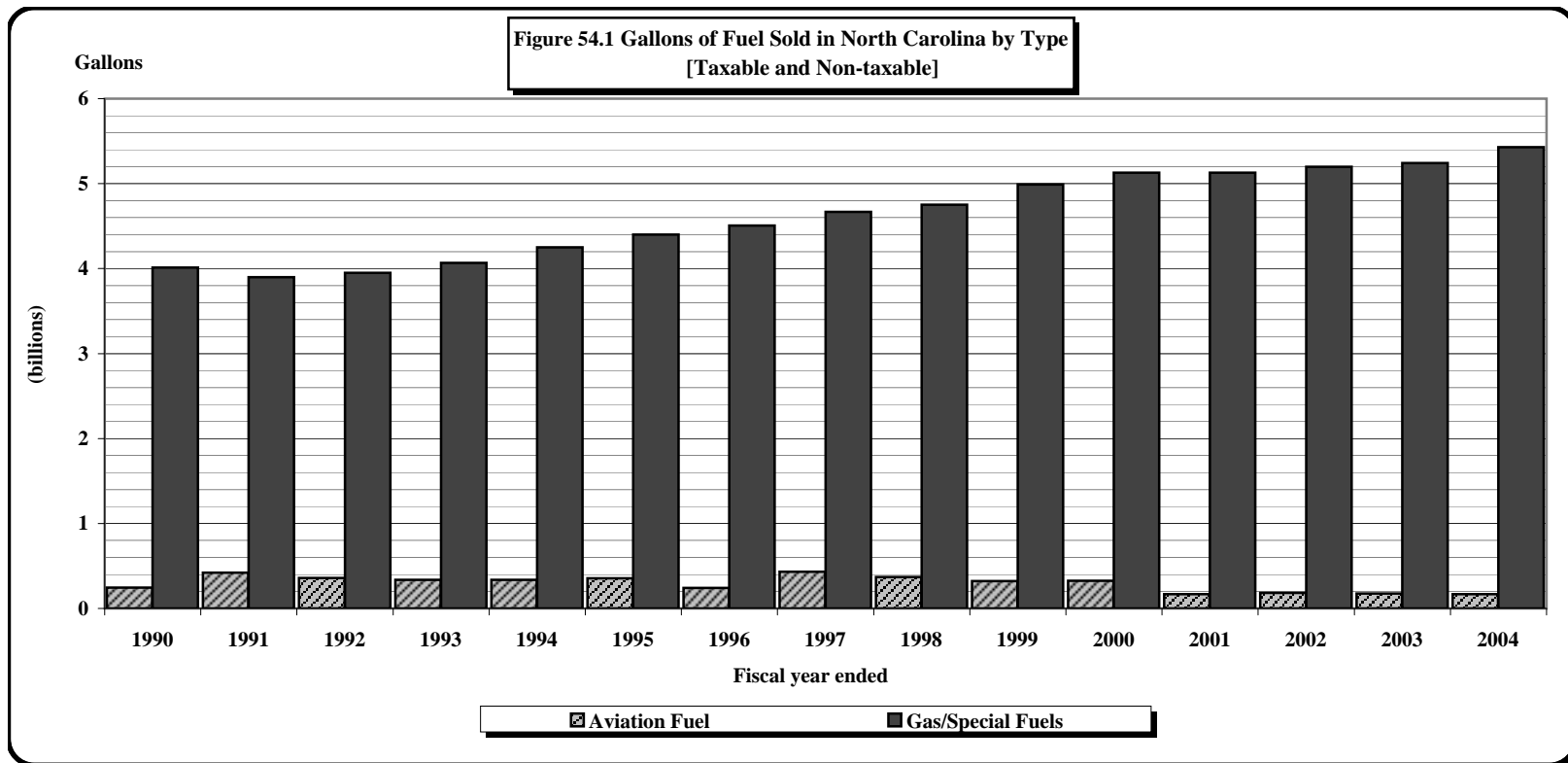


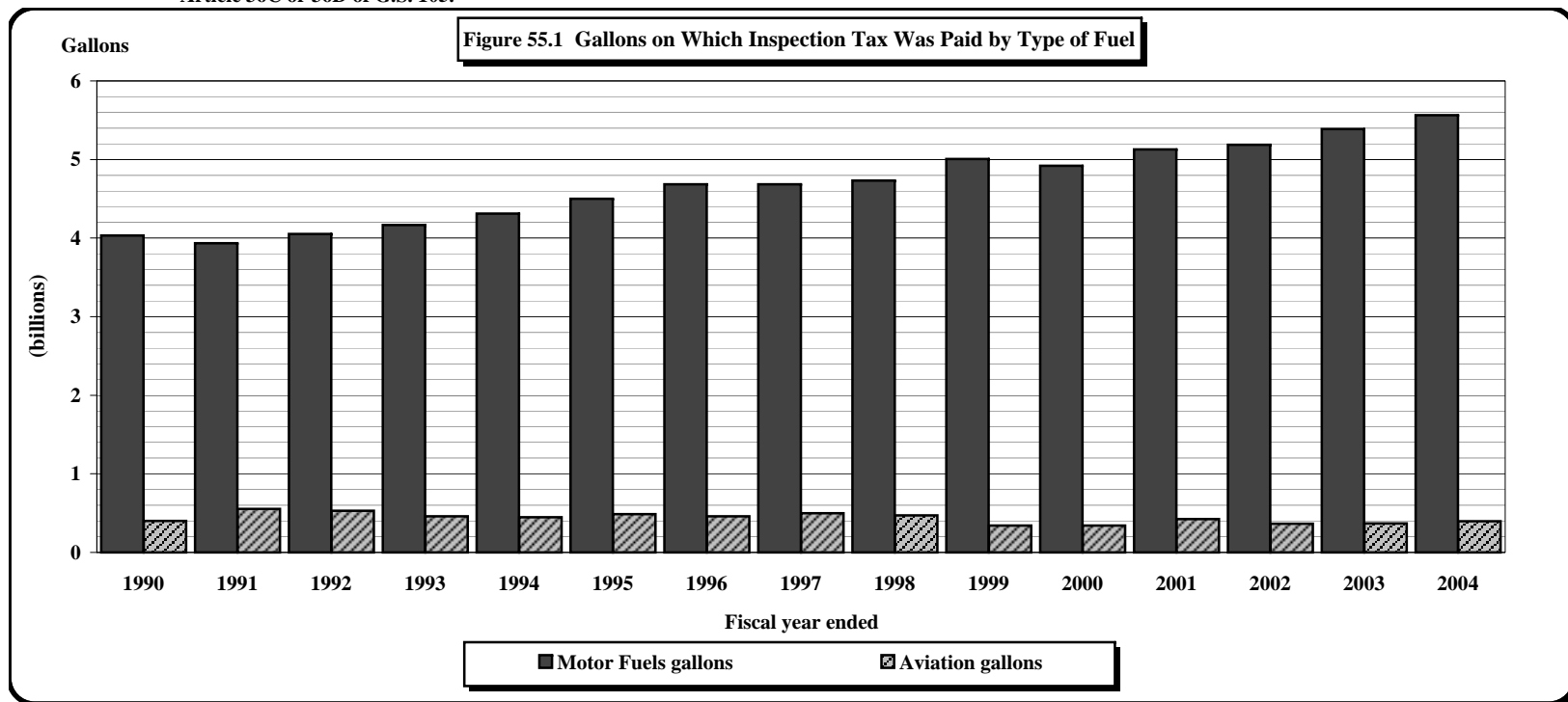
TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[G.S. 119 ARTICLE 3.]

| Fiscal year | Motor Fuels | | | [Aviation Fuels and Other Kerosene] | | | Combined Fuels Totals | | |
|--------------|-------------------------------------------|---------------------------------------------|-------------|-------------------------------------------|---------------------------------------------|-------------|-------------------------------------------|---------------------------------------------|-------------|
| | Gallons on which tax was collected [#] | Tax collections at 1/4 cent per gallon rate | | Gallons on which tax was collected [#] | Tax collections at 1/4 cent per gallon rate | | Gallons on which tax was collected [#] | Tax collections at 1/4 cent per gallon rate | |
| | | Amount [\$] | % Change | | Amount [\$] | % Change | | Amount [\$] | % Change |
| 1989-90..... | 4,033,708,572 | 10,089,205 | -0.45% | 400,643,856 | 1,004,004 | -17.64% | 4,434,352,428 | 11,093,208 | -2.30% |
| 1990-91..... | 3,934,025,600 | 9,842,789 | -2.44% | 553,038,028 | 1,402,070 | 39.65% | 4,487,063,628 | 11,244,860 | 1.37% |
| 1991-92..... | 4,051,924,276 | 9,944,558 | 1.03% | 528,961,220 | 1,334,537 | -4.82% | 4,580,885,496 | 11,279,095 | 0.30% |
| 1992-93..... | 4,165,887,724 | 10,418,282 | 4.76% | 460,223,304 | 1,152,679 | -13.63% | 4,626,111,028 | 11,570,961 | 2.59% |
| 1993-94..... | 4,310,544,380 | 10,770,142 | 3.38% | 445,743,988 | 1,225,860 | 6.35% | 4,756,288,368 | 11,996,002 | 3.67% |
| 1994-95..... | 4,498,802,312 | 11,249,765 | 4.45% | 484,996,992 | 1,212,101 | -1.12% | 4,983,799,304 | 12,461,866 | 3.88% |
| 1995-96..... | 4,685,727,248 | 11,719,004 | 4.17% | 459,770,600 | 1,165,174 | -3.87% | 5,145,497,848 | 12,884,179 | 3.39% |
| 1996-97..... | 4,686,509,124 | 11,720,114 | 0.01% | 497,368,152 | 1,244,282 | 6.79% | 5,183,877,276 | 12,964,396 | 0.62% |
| 1997-98..... | 4,731,626,232 | 11,830,585 | 0.94% | 470,922,684 | 1,180,279 | -5.14% | 5,202,548,916 | 13,010,863 | 0.36% |
| 1998-99..... | 5,008,069,028 | 12,521,538 | 5.84% | 343,295,528 | 930,495 | -21.16% | 5,351,364,556 | 13,452,033 | 3.39% |
| 1999-00..... | 4,919,624,772 | 12,313,007 | -1.67% | 343,336,688 | 858,342 | -7.75% | 5,262,961,460 | 13,171,349 | -2.09% |
| 2000-01..... | 5,130,097,756 | 12,831,369 | 4.21% | 422,995,452 | 1,057,597 | 23.21% | 5,553,093,208 | 13,888,966 | 5.45% |
| 2001-02..... | 5,186,502,300 | 12,973,700 | 1.11% | 365,359,488 | 913,399 | -13.63% | 5,551,861,788 | 13,887,098 | -0.01% |
| 2002-03..... | 5,389,350,780 | 13,474,007 | 3.86% | 370,323,676 | 925,897 | 1.37% | 5,759,674,456 | 14,399,904 | 3.69% |
| 2003-04..... | 5,563,515,120 | 13,909,324 | 3.23% | 395,902,148 | 989,795 | 6.90% | 5,959,417,268 | 14,899,119 | 3.47% |

Detail may not add to totals due to rounding. Tax collections include amounts of penalty and interest.

1/4 cent motor fuels and oil inspection fee and base:

An inspection tax of 1/4 cent per gallon is levied on motor fuel that is not dyed diesel fuel, dyed diesel fuel used to operate a highway vehicle, alternative fuel used to operate a highway vehicle, and kerosene, regardless of whether the fuel is exempt from the per gallon excise tax imposed by Article 36C or 36D of G.S. 105.



PART IV. NORTH CAROLINA: LOCAL GOVERNMENT TAXES AND REVENUES

**TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2003-2004
[G.S. 105 ARTICLES 39,40,42,44]**

| County | Total net collections Articles 39, 40, 42, 44 [\$] | Total net distributable proceeds Articles 39, 40, 42, 44 [\$] | Total net distributable proceeds as % of total net collections | County | Total net collections Articles 39, 40, 42, 44 [\$] | Total net distributable proceeds Articles 39, 40, 42, 44 [\$] | Total net distributable proceeds as % of total net collections | County | Total net collections Articles 39, 40, 42, 44 [\$] | Total net distributable proceeds Articles 39, 40, 42, 44 [\$] | Total net distributable proceeds as % of total net collections |
|-----------------|----------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------|-------------------|----------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------|
| Alamance..... | 32,331,664.33 | 33,269,735.62 | 102.90% | Hertford..... | 4,401,637.46 | 5,192,482.21 | 117.97% | Vance..... | 9,311,390.91 | 10,368,909.20 | 111.36% |
| Alexander..... | 3,522,309.18 | 6,025,193.45 | 171.06% | Hoke..... | 2,473,441.83 | 5,552,075.75 | 224.47% | Wake..... | 235,298,744.29 | 196,510,537.12 | 83.52% |
| Alleghany..... | 1,699,056.67 | 2,255,271.69 | 132.74% | Hyde..... | 1,140,307.08 | 1,277,123.02 | 112.00% | Warren..... | 1,451,235.09 | 3,144,013.62 | 216.64% |
| Anson..... | 2,620,525.64 | 4,466,018.04 | 170.42% | Iredell..... | 37,466,234.66 | 34,457,108.19 | 91.97% | Washington..... | 1,650,714.22 | 2,593,755.55 | 157.13% |
| Ashe..... | 4,477,931.82 | 5,212,436.16 | 116.40% | Jackson..... | 8,206,547.29 | 8,522,310.28 | 103.85% | Watauga..... | 15,671,618.44 | 13,354,435.57 | 85.21% |
| Avery..... | 4,347,075.34 | 4,668,056.40 | 107.38% | Johnston..... | 26,046,558.34 | 29,126,209.67 | 111.82% | Wayne..... | 21,997,793.98 | 24,505,413.44 | 111.40% |
| Beaufort..... | 9,185,369.17 | 10,604,804.05 | 115.45% | Jones..... | 603,542.20 | 1,441,165.48 | 238.78% | Wilkes..... | 12,477,584.60 | 14,629,872.95 | 117.25% |
| Bertie..... | 1,465,679.40 | 3,110,292.43 | 212.21% | Lee..... | 13,211,627.15 | 12,504,369.37 | 94.65% | Wilson..... | 17,237,908.44 | 17,734,976.20 | 102.88% |
| Bladen..... | 3,816,158.49 | 6,136,844.50 | 160.81% | Lenoir..... | 11,744,999.71 | 12,341,525.63 | 105.08% | Yadkin..... | 4,145,358.72 | 6,668,333.45 | 160.86% |
| Brunswick..... | 23,369,098.74 | 23,001,188.31 | 98.43% | Lincoln..... | 11,246,676.98 | 13,631,428.30 | 121.20% | Yancey..... | 2,551,110.80 | 3,531,453.27 | 138.43% |
| Buncombe..... | 71,040,056.96 | 62,834,778.93 | 88.45% | Macon..... | 9,754,845.12 | 8,543,561.94 | 87.58% | Totals..... | 2,063,930,286.98 | 2,049,941,471.10 | 99.32% |
| Burke..... | 13,413,347.98 | 18,085,809.60 | 134.83% | Madison..... | 1,696,358.96 | 3,223,295.75 | 190.01% | Less: | | | |
| Cabarrus..... | 40,428,576.73 | 37,878,369.68 | 93.69% | Martin..... | 4,135,294.45 | 5,263,391.98 | 127.28% | administrative costs..... | 9,530,472.98 | - | 0.46% |
| Caldwell..... | 12,218,543.25 | 16,033,240.48 | 131.22% | McDowell..... | 6,169,698.40 | 8,909,878.56 | 144.41% | Property Tax Commission..... | 4,458,342.90 | - | 0.22% |
| Camden..... | 1,088,516.72 | 1,365,526.84 | 125.45% | Mecklenburg..... | 284,956,987.47 | 220,841,923.02 | 77.50% | Distributable to units..... | 2,049,941,471.10 | 2,049,941,471.10 | 100.00% |
| Carteret..... | 20,114,307.06 | 18,497,136.46 | 91.96% | Mitchell..... | 3,100,283.97 | 3,430,172.54 | 110.64% | <p>These amounts do not agree with the actual receipts of the local governments in fiscal year 2003-04 due to the lag in the collection/distribution pattern. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The total amount of costs associated with local sales and use taxes collected by the Department of Revenue during the period July 1, 2003 through June 30, 2004 was \$13,988,815.88.</p> <p>Article 39 proceeds are allocated to counties on a point-of-sale basis. (Refer to <i>Table 58</i> for details of distribution of Article 39 proceeds.)</p> <p>Articles 40 and 42 1/2% proceeds are allocated to counties based on a county's share of state population. County allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b).</p> <p>Article 42 1/2% net allocated collections have been reduced for expenses associated with the Property Tax Commission, et al. (G.S. 105-501) and are therefore not equal to Article 40 1/2% net allocated collections. (Refer to <i>Table 59</i> for details of distribution of Article 40 proceeds and to <i>Table 60</i> for details of distribution of Article 42 proceeds.)</p> <p>Article 44 1/2% proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods: (1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis. (2) one-half (1/2) of the Article 44 net tax is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b). (Refer to <i>Table 61</i> for details of distribution of Article 44 proceeds.)</p> | | | |
| Caswell..... | 1,107,437.42 | 3,327,848.86 | 300.50% | Montgomery..... | 3,398,624.95 | 5,001,252.80 | 147.16% | | | | |
| Catawba..... | 42,213,938.31 | 38,818,372.36 | 91.96% | Moore..... | 18,982,006.39 | 19,974,340.73 | 105.23% | | | | |
| Chatham..... | 7,434,031.81 | 10,322,582.47 | 138.86% | Nash..... | 22,074,599.76 | 21,285,348.18 | 96.42% | | | | |
| Cherokee..... | 6,338,760.37 | 6,201,081.90 | 97.83% | New Hanover..... | 66,791,294.70 | 54,624,885.74 | 81.78% | | | | |
| Chowan..... | 2,584,296.35 | 3,227,666.32 | 124.90% | Northampton..... | 1,424,086.29 | 3,399,242.78 | 238.70% | | | | |
| Clay..... | 1,606,907.77 | 1,881,650.36 | 117.10% | Onslow..... | 30,235,858.95 | 34,524,155.74 | 114.18% | | | | |
| Cleveland..... | 16,950,997.71 | 20,665,340.47 | 121.91% | Orange..... | 23,270,002.59 | 28,769,056.10 | 123.63% | | | | |
| Columbus..... | 7,842,441.66 | 9,447,308.98 | 120.46% | Pamlico..... | 1,438,784.71 | 2,311,433.63 | 160.65% | | | | |
| Craven..... | 18,875,012.26 | 21,199,770.07 | 112.32% | Pasquotank..... | 9,763,706.90 | 9,274,348.54 | 94.99% | | | | |
| Cumberland..... | 66,119,540.79 | 69,868,687.86 | 105.67% | Pender..... | 5,284,119.10 | 7,946,904.08 | 150.39% | | | | |
| Currituck..... | 7,844,798.34 | 6,171,049.40 | 78.66% | Perquimans..... | 1,086,166.94 | 2,073,334.44 | 190.89% | | | | |
| Dare..... | 28,651,525.94 | 20,060,013.15 | 70.01% | Person..... | 6,130,528.43 | 7,620,413.70 | 124.30% | | | | |
| Davidson..... | 22,872,299.38 | 29,780,120.28 | 130.20% | Pitt..... | 34,342,976.35 | 35,264,293.00 | 102.68% | | | | |
| Davie..... | 4,580,353.38 | 6,530,705.35 | 142.58% | Polk..... | 2,043,097.12 | 3,373,047.30 | 165.09% | | | | |
| Duplin..... | 6,267,899.55 | 9,549,072.09 | 152.35% | Randolph..... | 20,580,528.04 | 26,707,300.67 | 129.77% | | | | |
| Durham..... | 81,819,306.20 | 73,224,432.80 | 89.50% | Richmond..... | 7,502,351.55 | 10,065,116.22 | 134.16% | | | | |
| Edgecombe..... | 8,761,643.15 | 11,347,918.31 | 129.52% | Robeson..... | 17,913,040.49 | 25,098,354.66 | 140.11% | | | | |
| Forsyth..... | 96,029,680.80 | 84,914,038.64 | 88.42% | Rockingham..... | 13,361,656.85 | 18,216,115.34 | 136.33% | | | | |
| Franklin..... | 5,989,575.17 | 9,016,114.65 | 150.53% | Rowan..... | 21,638,449.72 | 25,967,358.76 | 120.01% | | | | |
| Gaston..... | 38,164,797.37 | 43,581,402.89 | 114.19% | Rutherford..... | 10,210,082.63 | 12,821,891.14 | 125.58% | | | | |
| Gates..... | 618,737.96 | 1,589,552.45 | 256.90% | Sampson..... | 8,195,158.63 | 11,456,096.65 | 139.79% | | | | |
| Graham..... | 1,140,135.24 | 1,553,357.72 | 136.24% | Scotland..... | 6,588,523.25 | 7,649,767.12 | 116.11% | | | | |
| Granville..... | 6,387,823.84 | 9,771,363.20 | 152.97% | Stanly..... | 10,759,928.51 | 12,553,521.54 | 116.67% | | | | |
| Greene..... | 1,230,109.00 | 2,912,146.00 | 236.74% | Stokes..... | 3,887,785.58 | 7,633,973.43 | 196.36% | | | | |
| Guilford..... | 135,418,096.69 | 116,750,646.34 | 86.21% | Surry..... | 15,798,263.88 | 17,295,657.09 | 109.48% | | | | |
| Halifax..... | 8,932,875.07 | 11,618,346.93 | 130.06% | Swain..... | 1,896,601.57 | 2,637,867.39 | 139.08% | | | | |
| Harnett..... | 11,674,449.42 | 17,612,285.37 | 150.86% | Transylvania..... | 6,449,759.25 | 7,229,244.50 | 112.09% | | | | |
| Haywood..... | 13,322,599.93 | 13,618,076.73 | 102.22% | Tyrrell..... | 474,367.81 | 748,712.78 | 157.83% | | | | |
| Henderson..... | 21,404,013.15 | 22,464,855.57 | 104.96% | Union..... | 26,937,133.97 | 30,648,204.83 | 113.78% | | | | |

Refer to *Table 57* for details of distribution of 2% local tax proceeds collected on food for home consumption.

TABLE 57. TWO PERCENT (2%) FOOD LOCAL SALES AND USE TAX NET ALLOCATED COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2003-2004

| Local sales and use taxes generated from sales of food for home consumption under Articles 39, 40, and 42* | | | | | | | | | |
|------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------|-------------------|-------------------|----------------------------|-----------------------------------------------------------------------|-------------------------|-------------------|-----------------------------------------------|
| County | Per capita basis | | | | | Point - of - sale basis [based on 1997-98 fiscal year collections] | | | Total distributable proceeds as adjusted [\$] |
| | Tax allocation per capita [\$] | Cost of collection [\$] | Net proceeds [\$] | Adjustment factor | Adjusted net proceeds [\$] | Tax allocation point -of -sale [\$] | Cost of collection [\$] | Net proceeds [\$] | |
| Alamance..... | 968,856.50 | 4,408.82 | 964,447.68 | 1.02 | 985,659.75 | 1,040,883.05 | 4,736.56 | 1,036,146.49 | 2,021,806.24 |
| Alexander..... | 243,552.76 | 1,108.29 | 242,444.47 | 1.00 | 242,927.90 | 183,864.28 | 836.69 | 183,027.59 | 425,955.49 |
| Alleghany..... | 77,286.72 | 351.70 | 76,935.02 | 1.04 | 80,165.85 | 75,500.40 | 343.56 | 75,156.84 | 155,322.69 |
| Anson..... | 180,458.18 | 821.18 | 179,637.00 | 1.00 | 179,995.19 | 121,158.48 | 551.35 | 120,607.13 | 300,602.32 |
| Ashe..... | 176,015.72 | 800.96 | 175,214.76 | 0.97 | 170,307.71 | 165,377.15 | 752.55 | 164,624.60 | 334,932.31 |
| Avery..... | 127,711.52 | 581.16 | 127,130.36 | 1.12 | 142,639.51 | 171,442.77 | 780.15 | 170,662.62 | 313,302.13 |
| Beaufort..... | 325,021.38 | 1,479.02 | 323,542.36 | 1.06 | 343,600.05 | 376,536.81 | 1,713.44 | 374,823.37 | 718,423.42 |
| Bertie..... | 140,955.94 | 641.43 | 140,314.51 | 0.97 | 136,384.85 | 51,119.41 | 232.62 | 50,886.79 | 187,271.64 |
| Bladen..... | 232,393.37 | 1,057.51 | 231,335.86 | 1.04 | 241,050.58 | 186,778.60 | 8,479.96 | 185,928.64 | 426,979.22 |
| Brunswick..... | 562,579.86 | 2,560.03 | 560,019.83 | 1.17 | 656,339.88 | 588,016.38 | 2,675.79 | 585,340.59 | 1,241,680.47 |
| Buncombe.... | 1,498,360.89 | 6,818.35 | 1,491,542.54 | 1.06 | 1,584,009.24 | 1,982,672.50 | 9,022.24 | 1,973,650.26 | 3,557,659.50 |
| Burke..... | 635,880.25 | 2,893.60 | 632,986.65 | 1.02 | 646,908.56 | 666,318.67 | 3,032.13 | 663,286.54 | 1,310,195.10 |
| Cabarrus..... | 997,548.86 | 4,539.39 | 993,009.47 | 1.05 | 1,044,640.01 | 903,434.95 | 4,111.11 | 899,323.84 | 1,943,963.85 |
| Caldwell..... | 556,745.42 | 2,533.51 | 554,211.91 | 1.02 | 566,401.25 | 548,287.67 | 2,495.01 | 545,792.66 | 1,112,193.91 |
| Camden..... | 52,148.42 | 237.32 | 51,911.10 | 0.92 | 47,861.72 | 18,084.26 | 82.30 | 18,001.96 | 65,863.68 |
| Carteret..... | 427,440.54 | 1,945.09 | 425,495.45 | 1.14 | 485,913.25 | 635,516.64 | 2,891.93 | 632,624.71 | 1,118,537.96 |
| Caswell..... | 168,789.36 | 768.08 | 168,021.28 | 0.95 | 159,955.26 | 65,359.41 | 297.43 | 65,061.98 | 225,017.24 |
| Catawba..... | 1,042,897.37 | 4,745.73 | 1,038,151.64 | 0.99 | 1,029,840.20 | 1,114,624.26 | 5,072.14 | 1,109,552.12 | 2,139,392.32 |
| Chatham..... | 374,196.32 | 1,702.80 | 372,493.52 | 1.02 | 380,686.13 | 225,150.83 | 1,024.56 | 224,126.27 | 604,812.40 |
| Cherokee..... | 178,479.82 | 812.19 | 177,667.63 | 0.98 | 174,468.53 | 205,656.70 | 935.84 | 204,720.86 | 379,189.39 |
| Chowan..... | 101,791.30 | 463.22 | 101,328.08 | 1.09 | 110,649.64 | 101,350.40 | 461.21 | 100,889.19 | 211,538.83 |
| Clay..... | 65,582.37 | 298.43 | 65,283.94 | 0.96 | 62,802.78 | 49,294.99 | 224.32 | 49,070.67 | 111,873.45 |
| Cleveland..... | 692,222.33 | 3,149.97 | 689,072.36 | 1.01 | 697,337.09 | 670,826.40 | 3,052.61 | 667,773.79 | 1,365,110.88 |
| Columbus..... | 390,621.54 | 1,777.54 | 388,844.00 | 0.81 | 315,739.00 | 315,584.36 | 1,436.08 | 314,148.28 | 629,887.28 |
| Craven..... | 654,011.34 | 2,976.09 | 651,035.25 | 1.04 | 678,374.80 | 558,606.37 | 2,541.97 | 556,064.40 | 1,234,439.20 |
| Cumberland..... | 2,176,562.85 | 9,904.53 | 2,166,658.32 | 0.98 | 2,127,645.51 | 1,900,200.11 | 8,646.92 | 1,891,553.19 | 4,019,198.70 |
| Currituck..... | 139,712.04 | 635.77 | 139,076.27 | 0.94 | 131,009.02 | 130,582.72 | 594.22 | 129,988.50 | 260,997.52 |
| Dare..... | 228,987.48 | 1,042.02 | 227,945.46 | 1.49 | 340,093.25 | 527,448.94 | 2,400.18 | 525,048.76 | 865,142.01 |
| Davidson..... | 1,073,147.49 | 4,883.38 | 1,068,264.11 | 0.98 | 1,049,028.96 | 936,387.18 | 4,261.06 | 932,126.12 | 1,981,155.08 |
| Davie..... | 261,672.07 | 1,190.76 | 260,481.31 | 0.93 | 242,767.03 | 176,679.11 | 803.99 | 175,875.12 | 418,642.15 |
| Duplin..... | 360,175.95 | 1,638.99 | 358,536.96 | 1.02 | 366,422.63 | 291,618.03 | 1,327.02 | 290,291.01 | 656,713.64 |
| Durham..... | 1,662,026.61 | 7,563.10 | 1,654,463.51 | 1.14 | 1,889,387.40 | 1,762,538.77 | 8,020.50 | 1,754,518.27 | 3,643,905.67 |
| Edgecombe..... | 391,012.48 | 1,779.33 | 389,233.15 | 1.02 | 397,793.94 | 376,720.46 | 1,714.28 | 375,006.18 | 772,800.12 |
| Forsyth..... | 2,240,628.87 | 10,196.06 | 2,230,432.81 | 0.96 | 2,145,662.99 | 2,613,112.81 | 11,891.07 | 2,601,221.74 | 4,746,884.73 |
| Franklin..... | 358,138.36 | 1,629.72 | 356,508.64 | 0.97 | 346,524.28 | 191,576.61 | 871.78 | 190,704.83 | 537,229.11 |
| Gaston..... | 1,365,454.68 | 6,213.55 | 1,359,241.13 | 1.03 | 1,402,728.69 | 1,486,250.61 | 6,763.24 | 1,479,487.37 | 2,882,216.06 |
| Gates..... | 76,202.78 | 346.76 | 75,856.02 | 0.95 | 72,214.48 | 62,759.04 | 285.60 | 62,473.44 | 134,687.92 |
| Graham..... | 57,147.66 | 260.04 | 56,887.62 | 0.98 | 55,863.30 | 55,576.87 | 252.90 | 55,320.97 | 111,184.27 |
| Granville..... | 366,780.40 | 1,669.06 | 365,111.34 | 1.03 | 376,792.70 | 270,702.27 | 1,231.85 | 269,470.42 | 646,263.12 |
| Greene..... | 138,562.93 | 630.53 | 137,932.40 | 0.95 | 131,310.81 | 60,644.34 | 275.96 | 60,368.38 | 191,679.19 |
| Guilford..... | 3,051,476.45 | 13,885.86 | 3,037,590.59 | 0.94 | 2,861,392.13 | 3,431,072.26 | 15,613.23 | 3,415,459.03 | 6,276,851.16 |
| Halifax..... | 406,383.35 | 1,849.27 | 404,534.08 | 1.01 | 409,386.08 | 349,987.85 | 1,592.63 | 348,395.22 | 757,781.30 |
| Harnett..... | 684,255.55 | 3,113.73 | 681,141.82 | 0.99 | 675,688.59 | 437,092.40 | 1,989.03 | 435,103.37 | 1,110,791.96 |
| Haywood..... | 392,214.90 | 1,784.80 | 390,430.10 | 1.02 | 399,017.24 | 460,809.97 | 2,096.93 | 458,713.04 | 857,730.28 |
| Henderson..... | 661,741.22 | 3,011.28 | 658,729.94 | 1.02 | 686,392.66 | 639,100.34 | 2,908.25 | 636,192.09 | 1,322,584.75 |

TABLE 57. - Continued

Local sales and use taxes generated from sales of food for home consumption under Articles 39, 40, and 42*

| County | Per capita basis | | | | | Point - of - sale basis [based on 1997-98 fiscal year collections] | | | Total distributable proceeds as adjusted [\$] |
|-------------------|--------------------------------|-------------------------|-------------------|-------------------|----------------------------|-----------------------------------------------------------------------|-------------------------|-------------------|-----------------------------------------------|
| | Tax allocation per capita [\$] | Cost of collection [\$] | Net proceeds [\$] | Adjustment factor | Adjusted net proceeds [\$] | Tax allocation point -of -sale [\$] | Cost of collection [\$] | Net proceeds [\$] | |
| Hertford..... | 169,820.00 | 772.76 | 169,047.24 | 1.01 | 171,074.79 | 200,817.24 | 913.81 | 199,903.43 | 370,978.22 |
| Hoke..... | 256,193.05 | 1,165.82 | 255,027.23 | 0.97 | 247,884.94 | 88,312.86 | 401.87 | 87,910.99 | 335,795.93 |
| Hyde..... | 41,605.01 | 189.34 | 41,415.67 | 0.98 | 40,669.94 | 28,799.79 | 131.06 | 28,668.73 | 69,338.67 |
| Iredell..... | 927,713.56 | 4,221.60 | 923,491.96 | 0.99 | 916,098.49 | 924,113.76 | 4,205.21 | 919,908.55 | 1,836,007.04 |
| Jackson..... | 242,895.33 | 1,105.30 | 241,790.03 | 1.05 | 254,361.66 | 250,515.11 | 1,139.97 | 249,375.14 | 503,736.80 |
| Johnston..... | 944,061.78 | 4,295.99 | 939,765.79 | 1.00 | 941,639.70 | 741,617.74 | 3,374.77 | 738,242.97 | 1,679,882.67 |
| Jones..... | 72,891.70 | 331.69 | 72,560.01 | 0.90 | 65,448.71 | 16,011.04 | 72.85 | 15,938.19 | 81,386.90 |
| Lee..... | 354,471.85 | 1,613.03 | 352,858.82 | 0.96 | 339,448.07 | 447,079.38 | 2,034.43 | 445,044.95 | 784,493.02 |
| Lenoir..... | 421,961.52 | 1,920.15 | 420,041.37 | 0.88 | 370,473.98 | 435,777.38 | 1,983.03 | 433,794.35 | 804,268.33 |
| Lincoln..... | 473,938.19 | 2,156.67 | 471,781.52 | 0.97 | 458,568.82 | 431,204.49 | 1,962.21 | 429,242.28 | 887,811.10 |
| Macon..... | 220,155.91 | 1,001.83 | 219,154.08 | 0.98 | 215,208.00 | 261,917.79 | 1,191.87 | 260,725.92 | 475,933.92 |
| Madison..... | 141,305.41 | 643.02 | 140,662.39 | 0.96 | 135,316.37 | 86,897.15 | 395.43 | 86,501.72 | 221,818.09 |
| Martin..... | 178,491.67 | 812.23 | 177,679.44 | 1.03 | 183,364.10 | 142,186.75 | 647.03 | 141,539.72 | 324,903.82 |
| McDowell..... | 305,723.38 | 1,391.20 | 304,332.18 | 1.09 | 332,328.90 | 279,018.82 | 1,269.68 | 277,749.14 | 610,078.04 |
| Mecklenburg..... | 5,226,049.17 | 23,781.34 | 5,202,267.83 | 0.89 | 4,640,391.69 | 5,944,754.58 | 27,051.29 | 5,917,703.29 | 10,558,094.98 |
| Mitchell..... | 113,394.98 | 515.99 | 112,878.99 | 0.95 | 107,460.13 | 118,267.83 | 538.18 | 117,729.65 | 225,189.78 |
| Montgomery..... | 194,152.77 | 883.49 | 193,269.28 | 0.97 | 187,856.59 | 178,497.62 | 812.26 | 177,685.36 | 365,541.95 |
| Moore..... | 550,982.08 | 2,507.26 | 548,474.82 | 1.11 | 609,900.71 | 643,554.78 | 2,928.51 | 640,626.27 | 1,250,526.98 |
| Nash..... | 634,677.80 | 2,888.11 | 631,789.69 | 0.93 | 588,824.20 | 780,066.96 | 3,549.74 | 776,517.22 | 1,365,341.42 |
| New Hanover.... | 1,181,839.39 | 5,378.01 | 1,176,461.38 | 1.07 | 1,261,159.54 | 1,554,589.61 | 7,074.23 | 1,547,515.38 | 2,808,674.92 |
| Northampton..... | 154,946.68 | 705.09 | 154,241.59 | 1.00 | 154,549.15 | 25,618.90 | 116.59 | 25,502.31 | 180,051.46 |
| Onslow..... | 1,084,715.60 | 4,936.04 | 1,079,779.56 | 1.04 | 1,125,123.82 | 748,169.10 | 3,404.56 | 744,764.54 | 1,869,888.36 |
| Orange..... | 852,162.32 | 3,877.79 | 848,284.53 | 1.15 | 977,218.69 | 883,804.58 | 4,021.80 | 879,782.78 | 1,857,001.47 |
| Pamlico..... | 92,681.34 | 421.74 | 92,259.60 | 0.99 | 91,520.98 | 77,348.53 | 351.97 | 76,996.56 | 168,517.54 |
| Pasquotank..... | 254,884.01 | 1,159.86 | 253,724.15 | 1.00 | 254,230.07 | 300,088.58 | 1,365.56 | 298,723.02 | 552,953.09 |
| Pender..... | 306,967.26 | 1,396.86 | 305,570.40 | 0.99 | 303,124.01 | 218,723.87 | 995.31 | 217,728.56 | 520,852.57 |
| Perquimans..... | 82,599.93 | 375.87 | 82,224.06 | 1.06 | 87,321.45 | 53,820.53 | 244.91 | 53,575.62 | 140,897.07 |
| Person..... | 261,630.59 | 1,190.57 | 260,440.02 | 1.00 | 260,959.34 | 239,408.60 | 1,089.43 | 238,319.17 | 499,278.51 |
| Pitt..... | 981,360.58 | 4,465.73 | 976,894.85 | 1.07 | 1,047,225.41 | 969,321.65 | 4,410.92 | 964,910.73 | 2,012,136.14 |
| Polk..... | 134,256.72 | 610.93 | 133,645.79 | 1.00 | 133,912.28 | 101,445.16 | 461.62 | 100,983.54 | 234,895.82 |
| Randolph..... | 952,431.35 | 4,334.08 | 948,097.27 | 0.99 | 940,506.82 | 791,919.79 | 3,603.65 | 788,316.14 | 1,728,822.96 |
| Richmond..... | 332,484.69 | 1,513.00 | 330,971.69 | 1.09 | 361,419.11 | 294,757.44 | 1,341.30 | 293,416.14 | 654,835.25 |
| Robeson..... | 891,018.94 | 4,054.61 | 886,964.33 | 1.04 | 924,211.51 | 698,263.90 | 3,177.47 | 695,086.43 | 1,619,297.94 |
| Rockingham..... | 658,903.97 | 2,998.36 | 655,905.61 | 1.01 | 663,772.52 | 662,705.32 | 3,015.67 | 659,689.65 | 1,323,462.17 |
| Rowan..... | 945,921.68 | 4,304.45 | 941,617.23 | 0.92 | 868,165.43 | 799,786.18 | 3,639.45 | 796,146.73 | 1,664,312.16 |
| Rutherford..... | 450,790.08 | 2,051.33 | 448,738.75 | 0.98 | 440,658.74 | 422,799.09 | 1,923.98 | 420,875.11 | 861,533.85 |
| Sampson..... | 439,565.49 | 2,000.27 | 437,565.22 | 0.96 | 420,935.13 | 335,137.73 | 1,525.06 | 333,612.67 | 754,547.80 |
| Scotland..... | 254,528.61 | 1,158.24 | 253,370.37 | 0.98 | 248,808.20 | 265,436.31 | 1,207.87 | 264,228.44 | 513,036.64 |
| Stanly..... | 419,681.08 | 1,909.77 | 417,771.31 | 0.99 | 414,426.62 | 445,758.44 | 2,028.44 | 443,730.00 | 858,156.62 |
| Stokes..... | 322,764.60 | 1,468.75 | 321,295.85 | 1.01 | 325,149.49 | 180,268.73 | 820.33 | 179,448.40 | 504,597.89 |
| Surry..... | 512,581.56 | 2,332.52 | 510,249.04 | 1.05 | 536,778.93 | 654,809.37 | 2,979.74 | 651,829.63 | 1,188,608.56 |
| Swain..... | 94,553.07 | 430.27 | 94,122.80 | 1.02 | 96,192.95 | 86,974.16 | 395.78 | 86,578.38 | 182,771.33 |
| Transylvania..... | 209,221.58 | 952.05 | 208,269.53 | 1.10 | 229,511.78 | 229,960.68 | 1,046.44 | 228,914.24 | 458,426.02 |
| Tyrrell..... | 29,675.56 | 135.04 | 29,540.52 | 0.99 | 29,304.03 | 16,431.60 | 74.78 | 16,356.82 | 45,660.85 |
| Union..... | 988,669.88 | 4,498.98 | 984,170.90 | 1.01 | 995,975.05 | 713,996.63 | 3,249.08 | 710,747.55 | 1,706,722.60 |

TABLE 57. - Continued

| Local sales and use taxes generated from sales of food for home consumption under Articles 39, 40, and 42* | | | | | | | | | |
|------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------|----------------------|-------------------|-------------------------------|-----------------------------------------------------------------------|----------------------------|----------------------|--------------------------------------------------|
| County | Per capita basis | | | | | Point - of - sale basis [based on 1997-98 fiscal year collections] | | | Total distributable proceeds as adjusted [\$] |
| | Tax allocation per capita [\$] | Cost of collection [\$] | Net proceeds [\$] | Adjustment factor | Adjusted net proceeds [\$] | Tax allocation point -of -sale [\$] | Cost of collection [\$] | Net proceeds [\$] | |
| Vance..... | 315,810.72 | 1,437.11 | 314,373.61 | 1.04 | 327,575.41 | 348,856.47 | 1,587.48 | 347,268.99 | 674,844.40 |
| Wake..... | 4,835,682.25 | 22,004.96 | 4,813,677.29 | 0.96 | 4,630,728.73 | 5,334,933.16 | 24,276.80 | 5,310,656.36 | 9,941,385.09 |
| Warren..... | 142,330.12 | 647.67 | 141,682.45 | 0.97 | 137,714.50 | 79,581.67 | 362.14 | 79,219.53 | 216,934.03 |
| Washington..... | 96,786.15 | 440.43 | 96,345.72 | 1.04 | 100,391.67 | 92,962.77 | 423.01 | 92,539.76 | 192,931.43 |
| Watauga..... | 305,237.68 | 1,389.00 | 303,848.68 | 1.06 | 322,685.48 | 349,028.24 | 1,588.27 | 347,439.97 | 670,125.45 |
| Wayne..... | 810,160.46 | 3,686.66 | 806,473.80 | 0.96 | 775,822.96 | 751,551.38 | 3,419.96 | 748,131.42 | 1,523,954.38 |
| Wilkes..... | 474,382.41 | 2,158.70 | 472,223.71 | 1.02 | 482,609.80 | 431,933.07 | 1,965.53 | 429,967.54 | 912,577.34 |
| Wilson..... | 536,393.10 | 2,440.88 | 533,952.22 | 0.98 | 524,337.87 | 585,510.74 | 2,664.38 | 582,846.36 | 1,107,184.23 |
| Yadkin..... | 263,010.71 | 1,196.84 | 261,813.87 | 1.00 | 262,335.92 | 193,146.33 | 878.90 | 192,267.43 | 454,603.35 |
| Yancey..... | 127,699.68 | 581.11 | 127,118.57 | 1.01 | 128,643.26 | 111,923.78 | 509.30 | 111,414.48 | 240,057.74 |
| Totals..... | 59,232,647.20 | 269,540.34 | 58,963,106.86 | ----- | 58,963,106.86 | 59,232,486.59 | 269,539.10 | 58,962,947.49 | 117,926,054.35 |

*Food purchased for home consumption is not subject to the Article 44 1/2% tax.

The 2003 General Assembly amended G.S. 105-469 to provide that the 2% local tax on food is to be administered as if it were a State tax and to set out a specific method of allocating the tax on food to local governments.

Distribution to local governments of local taxes levied on food (G.S. 105-469(a)(1)(2))

- (1) one-half (1/2) of the net proceeds of local taxes levied on food is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions prescribed in G.S. 105-486(b).
- (2) the remaining proceeds of local taxes levied on food are allocated proportionately to each taxing county based upon the amount of sales tax on food collected in the taxing county in the 1997-98 fiscal year under Article 39 of Chapter 105 relative to the total amount of sales tax on food collected in all taxing counties in the 1997-98 fiscal year under Article 39 of Chapter 105; county allocated amounts are then reduced by administrative costs retained by the State.

Amounts shown as *Adjusted net proceeds* do not exactly compute to *Net proceeds* multiplied by *Adjustment factors* due to rounding.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2003-04 due to the lag in the collection/distribution pattern.

TABLE 58. ARTICLE 39 FIRST ONE-CENT LOCAL GOVERNMENT SALES AND USE TAX
NET COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2003-2004

| Article 39 1% | | | County | Article 39 1% | | | County | Article 39 1% | | | |
|-------------------------|-------------------------------|-------------------------------------|---------------|----------------------------|-------------------------------|-------------------------------------|----------------|----------------------------|-------------------------------|-------------------------------------|----------------|
| Net collections [\$] | Cost of collection [\$] | Distributable proceeds * [\$] | | Net collections [\$] | Cost of collection [\$] | Distributable proceeds * [\$] | | Net collections [\$] | Cost of collection [\$] | Distributable proceeds * [\$] | |
| Alamance..... | 12,279,612.10 | 56,956.97 | 12,222,655.13 | Hertford..... | 1,658,346.57 | 7,679.59 | 1,650,666.98 | Vance..... | 3,521,926.60 | 16,321.81 | 3,505,604.79 |
| Alexander..... | 1,314,986.25 | 6,080.18 | 1,308,906.07 | Hoke..... | 952,626.54 | 4,416.48 | 948,210.06 | Wake..... | 89,638,863.02 | 414,912.59 | 89,223,950.43 |
| Alleghany..... | 641,482.05 | 2,974.99 | 638,507.06 | Hyde..... | 442,337.35 | 2,071.15 | 440,266.20 | Warren..... | 542,471.78 | 2,522.13 | 539,949.65 |
| Anson..... | 989,550.14 | 4,588.05 | 984,962.09 | Iredell..... | 14,296,529.14 | 66,191.94 | 14,230,337.20 | Washington.. | 611,864.85 | 2,837.92 | 609,026.93 |
| Ashe..... | 1,704,610.70 | 7,898.30 | 1,696,712.40 | Jackson..... | 3,139,984.89 | 14,600.39 | 3,125,384.50 | Watauga..... | 6,001,161.00 | 27,876.06 | 5,973,284.94 |
| Avery..... | 1,648,788.43 | 7,663.13 | 1,641,125.30 | Johnston..... | 10,023,936.98 | 46,448.39 | 9,977,488.59 | Wayne..... | 8,304,378.78 | 38,471.38 | 8,265,907.40 |
| Beaufort..... | 3,460,479.06 | 16,028.33 | 3,444,450.73 | Jones..... | 226,271.88 | 1,048.20 | 225,223.68 | Wilkes..... | 4,708,733.96 | 21,750.73 | 4,686,983.23 |
| Bertie..... | 548,329.84 | 2,532.10 | 545,797.74 | Lee..... | 5,007,996.25 | 23,200.31 | 4,984,795.94 | Wilson..... | 6,530,807.54 | 30,269.74 | 6,500,537.80 |
| Bladen..... | 1,429,603.14 | 6,624.74 | 1,422,978.40 | Lenoir..... | 4,408,301.94 | 20,431.40 | 4,387,870.54 | Yadkin..... | 1,562,235.65 | 7,239.55 | 1,554,996.10 |
| Brunswick.... | 8,991,438.57 | 41,832.61 | 8,949,605.96 | Lincoln..... | 4,229,094.93 | 19,590.06 | 4,209,504.87 | Yancey..... | 954,742.10 | 4,429.09 | 950,313.01 |
| Buncombe.... | 26,997,526.93 | 125,247.51 | 26,872,279.42 | Macon..... | 3,768,050.43 | 17,522.53 | 3,750,527.90 | Totals..... | 784,725,718.38 | 3,636,165.39 | 781,089,552.99 |
| Burke..... | 4,968,185.01 | 23,043.72 | 4,945,141.29 | Madison..... | 630,267.00 | 2,925.59 | 627,341.41 | | | | |
| Cabarrus..... | 15,599,118.43 | 72,219.91 | 15,526,898.52 | Martin..... | 1,563,989.20 | 7,242.48 | 1,556,746.72 | | | | |
| Caldwell..... | 4,584,339.73 | 21,225.24 | 4,563,114.49 | McDowell..... | 2,319,187.34 | 10,749.83 | 2,308,437.51 | | | | |
| Camden..... | 413,651.11 | 1,912.69 | 411,738.42 | Mecklenburg.. | 108,719,819.22 | 503,418.32 | 108,216,400.90 | | | | |
| Carteret..... | 7,705,610.13 | 35,836.56 | 7,669,773.57 | Mitchell..... | 1,156,693.71 | 5,369.39 | 1,151,324.32 | | | | |
| Caswell..... | 412,704.75 | 1,918.13 | 410,786.62 | Montgomery.. | 1,270,025.95 | 5,873.02 | 1,264,152.93 | | | | |
| Catawba..... | 16,084,175.81 | 74,435.23 | 16,009,740.58 | Moore..... | 7,217,464.55 | 33,474.90 | 7,183,989.65 | | | | |
| Chatham..... | 2,839,955.21 | 13,158.34 | 2,826,796.87 | Nash..... | 8,351,486.18 | 38,659.83 | 8,312,826.35 | | | | |
| Cherokee..... | 2,395,342.63 | 11,112.16 | 2,384,230.47 | New Hanover.. | 25,779,757.58 | 119,407.26 | 25,660,350.32 | | | | |
| Chowan..... | 973,346.54 | 4,513.52 | 968,833.02 | Northampton.. | 551,525.21 | 2,564.85 | 548,960.36 | | | | |
| Clay..... | 613,826.57 | 2,848.05 | 610,978.52 | Onslow..... | 11,526,406.90 | 53,345.03 | 11,473,061.87 | | | | |
| Cleveland..... | 6,362,540.81 | 29,483.45 | 6,333,057.36 | Orange..... | 8,730,748.42 | 40,664.78 | 8,690,083.64 | | | | |
| Columbus..... | 2,964,171.48 | 13,720.52 | 2,950,450.96 | Pamlico..... | 540,500.45 | 2,511.44 | 537,989.01 | | | | |
| Craven..... | 7,133,503.95 | 33,031.91 | 7,100,472.04 | Pasquotank... | 3,689,915.99 | 17,051.90 | 3,672,864.09 | | | | |
| Cumberland.. | 25,042,853.38 | 115,890.53 | 24,926,962.85 | Pender..... | 2,008,065.34 | 9,352.96 | 1,998,712.38 | | | | |
| Currituck.... | 3,089,136.63 | 14,557.48 | 3,074,579.15 | Perquimans... | 408,389.16 | 1,892.49 | 406,496.67 | | | | |
| Dare..... | 11,183,635.60 | 52,387.55 | 11,131,248.05 | Person..... | 2,316,857.36 | 10,731.41 | 2,306,125.95 | | | | |
| Davidson..... | 8,611,392.88 | 39,908.51 | 8,571,484.37 | Pitt..... | 13,122,124.38 | 60,822.97 | 13,061,301.41 | | | | |
| Davie..... | 1,740,258.28 | 8,077.42 | 1,732,180.86 | Polk..... | 764,744.79 | 3,550.99 | 761,193.80 | | | | |
| Duplin..... | 2,336,296.44 | 10,810.49 | 2,325,485.95 | Randolph..... | 7,791,148.60 | 36,104.22 | 7,755,044.38 | | | | |
| Durham..... | 31,208,633.93 | 144,273.74 | 31,064,360.19 | Richmond..... | 2,824,362.73 | 13,075.52 | 2,811,287.21 | | | | |
| Edgecombe... | 3,301,746.56 | 15,299.11 | 3,286,447.45 | Robeson..... | 6,789,363.54 | 31,483.37 | 6,757,880.17 | | | | |
| Forsyth..... | 36,384,294.04 | 168,517.82 | 36,215,776.22 | Rockingham.. | 5,022,943.21 | 23,281.49 | 4,999,661.72 | | | | |
| Franklin..... | 2,269,528.28 | 10,511.07 | 2,259,017.21 | Rowan..... | 8,162,177.11 | 37,839.44 | 8,124,337.67 | | | | |
| Gaston..... | 14,297,748.09 | 66,185.27 | 14,231,562.82 | Rutherford.... | 3,848,655.81 | 17,819.98 | 3,830,835.83 | | | | |
| Gates..... | 219,865.95 | 1,020.87 | 218,845.08 | Sampson..... | 3,086,588.40 | 14,304.21 | 3,072,284.19 | | | | |
| Graham..... | 424,969.65 | 1,975.23 | 422,994.42 | Scotland..... | 2,466,687.88 | 11,427.38 | 2,455,260.50 | | | | |
| Granville.... | 2,396,510.42 | 11,096.19 | 2,385,414.23 | Stanly..... | 4,103,864.29 | 19,030.72 | 4,084,833.57 | | | | |
| Greene..... | 456,977.72 | 2,120.45 | 454,857.27 | Stokes..... | 1,463,049.41 | 6,766.73 | 1,456,282.68 | | | | |
| Guilford..... | 51,430,773.63 | 238,199.71 | 51,192,573.92 | Surry..... | 5,948,098.28 | 27,539.77 | 5,920,558.51 | | | | |
| Halifax..... | 3,367,171.53 | 15,580.12 | 3,351,591.41 | Swain..... | 710,942.79 | 3,311.93 | 707,630.86 | | | | |
| Harnett..... | 4,377,113.52 | 20,257.55 | 4,356,855.97 | Transylvania.. | 2,441,579.62 | 11,325.68 | 2,430,253.94 | | | | |
| Haywood..... | 5,028,911.16 | 23,354.82 | 5,005,556.34 | Tyrrell..... | 185,961.12 | 866.22 | 185,094.90 | | | | |
| Henderson.... | 8,212,421.97 | 38,160.04 | 8,174,261.93 | Union..... | 10,245,175.65 | 47,477.54 | 10,197,698.11 | | | | |

*Net collections for the fiscal year less administrative costs retained by the State. County allocations of Article 39 1% tax proceeds are determined by the point-of-sale (origin) basis.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2003-04 due to the lag in the collection/distribution pattern.

TABLE 61. ARTICLE 44 THIRD ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2003-2004

| County | Tax effective first day of | Per capita basis | | | | | Point -of -sale basis | | | Total distributable proceeds as adjusted [\$] |
|-----------------|----------------------------|--------------------------------|-------------------------|-------------------|-------------------|----------------------------|-------------------------------------|-------------------------|-------------------|-----------------------------------------------|
| | | Tax allocation per capita [\$] | Cost of collection [\$] | Net proceeds [\$] | Adjustment factor | Adjusted net proceeds [\$] | Tax allocation point -of -sale [\$] | Cost of collection [\$] | Net proceeds [\$] | |
| Alamance..... | December-02 | 3,093,146.93 | 14,314.86 | 3,078,832.07 | 1.02 | 3,147,259.14 | 2,909,154.13 | 13,473.11 | 2,895,681.02 | 6,042,940.16 |
| Alexander..... | December-02 | 778,083.24 | 3,600.99 | 774,482.25 | 1.00 | 776,207.41 | 303,076.95 | 1,398.75 | 301,678.20 | 1,077,885.61 |
| Alleghany..... | December-02 | 246,852.99 | 1,142.45 | 245,710.54 | 1.04 | 256,086.05 | 147,492.43 | 682.82 | 146,809.61 | 402,895.66 |
| Anson..... | December-02 | 576,736.19 | 2,669.19 | 574,067.00 | 1.00 | 575,346.56 | 224,984.60 | 1,040.10 | 223,944.50 | 799,291.06 |
| Ashe..... | December-02 | 562,684.59 | 2,604.19 | 560,080.40 | 0.97 | 544,526.90 | 388,449.74 | 1,798.07 | 386,651.67 | 931,178.57 |
| Avery..... | December-02 | 407,862.06 | 1,887.58 | 405,974.48 | 1.12 | 455,595.23 | 380,543.31 | 1,766.83 | 378,776.48 | 834,371.71 |
| Beaufort..... | December-02 | 1,038,369.28 | 4,805.61 | 1,033,563.67 | 1.06 | 1,097,879.82 | 814,242.02 | 3,763.25 | 810,478.77 | 1,908,358.59 |
| Bertie..... | December-02 | 450,592.96 | 2,085.41 | 448,507.55 | 0.97 | 436,052.37 | 135,817.56 | 626.98 | 135,190.58 | 571,242.95 |
| Bladen..... | December-02 | 742,447.78 | 3,436.09 | 739,011.69 | 1.04 | 770,218.36 | 331,583.35 | 1,534.38 | 330,048.97 | 1,100,267.33 |
| Brunswick..... | December-02 | 1,795,151.32 | 8,307.66 | 1,786,843.66 | 1.17 | 2,094,579.41 | 2,097,038.38 | 9,738.76 | 2,087,299.62 | 4,181,879.03 |
| Buncombe..... | December-02 | 4,786,377.41 | 22,151.46 | 4,764,225.95 | 1.06 | 5,060,690.13 | 6,542,496.82 | 30,325.17 | 6,512,171.65 | 11,572,861.78 |
| Burke..... | December-02 | 2,031,956.47 | 9,404.06 | 2,022,552.41 | 1.02 | 2,067,510.55 | 1,220,837.99 | 5,651.79 | 1,215,186.20 | 3,282,696.75 |
| Cabarrus..... | July-03 | 2,994,310.92 | 13,824.65 | 2,980,486.27 | 1.05 | 3,135,440.22 | 3,554,572.81 | 16,395.77 | 3,538,177.04 | 6,673,617.26 |
| Caldwell..... | December-02 | 1,778,034.69 | 8,228.71 | 1,769,805.98 | 1.02 | 1,809,144.44 | 1,075,491.87 | 4,971.18 | 1,070,520.69 | 2,879,665.13 |
| Camden..... | December-02 | 166,258.47 | 769.40 | 165,489.07 | 0.92 | 152,617.30 | 105,083.70 | 485.52 | 104,598.18 | 257,215.48 |
| Carteret..... | December-02 | 1,365,553.04 | 6,319.83 | 1,359,233.21 | 1.14 | 1,552,553.57 | 1,773,379.40 | 8,235.50 | 1,765,143.90 | 3,317,697.47 |
| Caswell..... | July-03 | 506,648.79 | 2,339.18 | 504,309.61 | 0.95 | 480,097.44 | 93,510.48 | 431.58 | 93,078.90 | 573,176.34 |
| Catawba..... | December-02 | 3,331,340.49 | 15,417.49 | 3,315,923.00 | 0.99 | 3,290,148.42 | 3,839,151.33 | 17,749.36 | 3,821,401.97 | 7,111,550.39 |
| Chatham..... | December-02 | 1,193,758.94 | 5,524.47 | 1,188,234.47 | 1.02 | 1,214,639.70 | 658,109.99 | 3,042.75 | 655,067.24 | 1,869,706.94 |
| Cherokee..... | January-03 | 569,937.42 | 2,637.66 | 567,299.76 | 0.98 | 557,216.51 | 585,251.11 | 2,711.85 | 582,539.26 | 1,139,755.77 |
| Chowan..... | December-02 | 325,672.09 | 1,507.33 | 324,164.76 | 1.09 | 354,063.44 | 231,332.90 | 1,071.03 | 230,261.87 | 584,325.31 |
| Clay..... | July-03 | 196,857.05 | 908.88 | 195,948.17 | 0.96 | 188,500.06 | 142,659.29 | 660.32 | 141,998.97 | 330,499.03 |
| Cleveland..... | December-02 | 2,211,851.45 | 10,236.59 | 2,201,614.86 | 1.01 | 2,228,536.54 | 1,537,542.36 | 7,116.66 | 1,530,425.70 | 3,758,962.24 |
| Columbus..... | December-02 | 1,248,424.70 | 5,777.86 | 1,242,646.84 | 0.81 | 1,009,313.80 | 687,651.50 | 3,174.72 | 684,476.78 | 1,693,790.58 |
| Craven..... | January-03 | 2,090,458.30 | 9,674.91 | 2,080,783.39 | 1.04 | 2,168,653.64 | 1,749,290.98 | 8,087.81 | 1,741,203.17 | 3,909,856.81 |
| Cumberland..... | December-02 | 6,950,188.62 | 32,165.16 | 6,918,023.46 | 0.98 | 6,795,060.65 | 6,108,361.25 | 28,237.66 | 6,080,123.59 | 12,875,184.24 |
| Currituck..... | January-03 | 445,451.59 | 2,061.42 | 443,390.17 | 0.94 | 417,771.14 | 704,991.36 | 3,316.92 | 701,674.44 | 1,119,445.58 |
| Dare..... | December-02 | 730,552.71 | 3,380.85 | 727,171.86 | 1.49 | 1,085,102.15 | 2,582,645.93 | 12,077.00 | 2,570,568.93 | 3,655,671.08 |
| Davidson..... | December-02 | 3,427,667.23 | 15,863.24 | 3,411,803.99 | 0.98 | 3,351,164.96 | 2,032,474.13 | 9,400.12 | 2,023,074.01 | 5,374,238.97 |
| Davie..... | December-02 | 835,616.02 | 3,867.20 | 831,748.82 | 0.93 | 775,377.82 | 399,368.77 | 1,848.25 | 397,520.52 | 1,172,898.34 |
| Duplin..... | December-02 | 1,149,796.52 | 5,321.16 | 1,144,475.36 | 1.02 | 1,169,911.00 | 560,378.35 | 2,589.13 | 557,789.22 | 1,727,700.22 |
| Durham..... | December-02 | 5,304,637.43 | 24,549.18 | 5,280,088.25 | 1.14 | 6,031,043.33 | 7,701,676.60 | 35,573.73 | 7,666,102.87 | 13,697,146.20 |
| Edgecombe..... | December-02 | 1,249,417.81 | 5,782.40 | 1,243,635.41 | 1.02 | 1,271,279.23 | 765,893.52 | 3,544.66 | 762,348.86 | 2,033,628.09 |
| Forsyth..... | December-02 | 7,155,276.16 | 33,114.38 | 7,122,161.78 | 0.96 | 6,853,129.20 | 8,910,686.06 | 41,246.13 | 8,869,439.93 | 15,722,569.13 |
| Franklin..... | January-03 | 1,142,602.44 | 5,287.74 | 1,137,314.70 | 0.97 | 1,105,722.90 | 543,468.89 | 2,513.05 | 540,955.84 | 1,646,678.74 |
| Gaston..... | December-02 | 4,363,233.59 | 20,193.39 | 4,343,040.20 | 1.03 | 4,483,009.16 | 3,486,429.27 | 16,121.44 | 3,470,307.83 | 7,953,316.99 |
| Gates..... | December-02 | 243,355.68 | 1,126.24 | 242,229.44 | 0.95 | 230,657.21 | 50,047.17 | 231.65 | 49,815.52 | 280,472.73 |
| Graham..... | December-02 | 182,660.63 | 845.38 | 181,815.25 | 0.98 | 178,584.25 | 102,571.23 | 476.63 | 102,094.60 | 280,678.85 |
| Granville..... | December-02 | 1,169,722.30 | 5,413.18 | 1,164,309.12 | 1.03 | 1,201,824.36 | 570,095.07 | 2,634.01 | 567,461.06 | 1,769,285.42 |
| Greene..... | December-02 | 442,225.46 | 2,046.56 | 440,178.90 | 0.95 | 419,148.84 | 111,020.03 | 513.63 | 110,506.40 | 529,655.24 |
| Guilford..... | January-03 | 9,746,590.33 | 45,107.23 | 9,701,483.10 | 0.94 | 9,140,996.71 | 12,552,426.69 | 58,072.39 | 12,494,354.30 | 21,635,351.01 |
| Halifax..... | December-02 | 1,298,930.87 | 6,011.61 | 1,292,919.26 | 1.01 | 1,308,730.81 | 793,604.86 | 3,667.87 | 789,936.99 | 2,098,667.80 |
| Harnett..... | December-02 | 2,183,613.28 | 10,105.44 | 2,173,507.84 | 0.99 | 2,156,605.44 | 1,072,605.89 | 4,956.17 | 1,067,649.72 | 3,224,255.16 |
| Haywood..... | December-02 | 1,252,884.50 | 5,798.36 | 1,247,086.14 | 1.02 | 1,274,805.27 | 1,226,350.10 | 5,687.85 | 1,220,662.25 | 2,495,467.52 |
| Henderson..... | July-03 | 1,986,327.97 | 9,170.86 | 1,977,157.11 | 1.02 | 2,060,176.91 | 1,872,811.51 | 8,663.72 | 1,864,147.79 | 3,924,324.70 |

TABLE 61. - Continued

| County | Tax effective first day of | Per capita basis | | | | | Point -of -sale basis | | | Total distributable proceeds as adjusted [\$] |
|-------------------|----------------------------|--------------------------------|-------------------------|-------------------|-------------------|----------------------------|-------------------------------------|-------------------------|-------------------|-----------------------------------------------|
| | | Tax allocation per capita [\$] | Cost of collection [\$] | Net proceeds [\$] | Adjustment factor | Adjusted net proceeds [\$] | Tax allocation point -of -sale [\$] | Cost of collection [\$] | Net proceeds [\$] | |
| Hertford..... | December-02 | 540,417.42 | 2,500.71 | 537,916.71 | 1.01 | 544,486.35 | 380,216.50 | 1,756.45 | 378,460.05 | 922,946.40 |
| Hoke..... | December-02 | 817,248.16 | 3,782.06 | 813,466.10 | 0.97 | 790,869.61 | 203,329.38 | 940.49 | 202,388.89 | 993,258.50 |
| Hyde..... | December-02 | 132,834.34 | 614.75 | 132,219.59 | 0.98 | 129,869.43 | 101,847.64 | 476.57 | 101,371.07 | 231,240.50 |
| Iredell..... | December-02 | 2,961,758.60 | 13,706.78 | 2,948,051.82 | 0.99 | 2,925,130.63 | 3,428,148.05 | 15,845.70 | 3,412,302.35 | 6,337,432.98 |
| Jackson..... | December-02 | 775,690.37 | 3,589.86 | 772,100.51 | 1.05 | 812,424.32 | 732,797.28 | 3,401.99 | 729,395.29 | 1,541,819.61 |
| Johnston..... | July-03 | 2,833,760.98 | 13,083.41 | 2,820,677.57 | 1.00 | 2,826,289.24 | 2,253,492.33 | 10,392.26 | 2,243,100.07 | 5,069,389.31 |
| Jones..... | December-02 | 233,062.48 | 1,078.67 | 231,983.81 | 0.90 | 209,302.87 | 58,364.40 | 270.33 | 58,094.07 | 267,396.94 |
| Lee..... | January-03 | 1,132,435.76 | 5,240.96 | 1,127,194.80 | 0.96 | 1,084,617.81 | 1,184,133.94 | 5,476.26 | 1,178,657.68 | 2,263,275.49 |
| Lenoir..... | December-02 | 1,348,678.36 | 6,241.83 | 1,342,436.53 | 0.88 | 1,184,336.73 | 1,079,010.11 | 4,991.21 | 1,074,018.90 | 2,258,355.63 |
| Lincoln..... | December-02 | 1,513,152.73 | 7,002.78 | 1,506,149.95 | 0.97 | 1,464,316.90 | 1,023,815.67 | 4,733.34 | 1,019,082.33 | 2,483,399.23 |
| Macon..... | July-03 | 660,835.07 | 3,051.07 | 657,784.00 | 0.98 | 645,936.96 | 845,436.55 | 3,918.59 | 841,517.96 | 1,487,454.92 |
| Madison..... | January-03 | 451,537.00 | 2,089.76 | 449,447.24 | 0.96 | 432,470.88 | 151,841.46 | 704.39 | 151,137.07 | 583,607.95 |
| Martin..... | December-02 | 570,854.60 | 2,642.02 | 568,212.58 | 1.03 | 586,526.94 | 372,770.76 | 1,724.95 | 371,045.81 | 957,572.75 |
| McDowell..... | December-02 | 976,982.37 | 4,521.56 | 972,460.81 | 1.09 | 1,062,149.47 | 539,894.64 | 2,498.15 | 537,396.49 | 1,599,545.96 |
| Mecklenburg..... | January-03 | 16,675,095.09 | 77,169.41 | 16,597,925.68 | 0.89 | 14,809,049.56 | 26,517,781.04 | 122,705.40 | 26,395,075.64 | 41,204,125.20 |
| Mitchell..... | December-02 | 362,350.65 | 1,677.00 | 360,673.65 | 0.95 | 343,443.69 | 293,083.86 | 1,358.17 | 291,725.69 | 635,169.38 |
| Montgomery..... | December-02 | 620,115.14 | 2,869.89 | 617,245.25 | 0.97 | 600,102.23 | 290,527.65 | 1,341.09 | 289,186.56 | 889,288.79 |
| Moore..... | July-03 | 1,653,864.93 | 7,635.85 | 1,646,229.08 | 1.11 | 1,830,589.38 | 1,681,703.82 | 7,756.47 | 1,673,947.35 | 3,504,536.73 |
| Nash..... | December-02 | 2,027,406.37 | 9,382.86 | 2,018,023.51 | 0.93 | 1,881,256.23 | 1,975,162.60 | 9,132.75 | 1,966,029.85 | 3,847,286.08 |
| New Hanover.... | July-03 | 3,547,490.42 | 16,378.68 | 3,531,111.74 | 1.07 | 3,785,314.63 | 5,843,056.53 | 26,977.89 | 5,816,078.64 | 9,601,393.27 |
| Northampton..... | December-02 | 495,568.21 | 2,293.61 | 493,274.60 | 1.00 | 494,375.43 | 128,632.52 | 594.96 | 128,037.56 | 622,412.99 |
| Onslow..... | January-03 | 3,461,489.71 | 16,019.24 | 3,445,470.47 | 1.04 | 3,590,949.80 | 2,776,488.21 | 12,835.23 | 2,763,652.98 | 6,354,602.78 |
| Orange..... | December-02 | 2,730,751.70 | 12,639.44 | 2,718,112.26 | 1.15 | 3,131,893.02 | 2,163,196.74 | 10,056.99 | 2,153,139.75 | 5,285,032.77 |
| Pamlico..... | July-03 | 278,199.66 | 1,284.45 | 276,915.21 | 0.99 | 274,696.98 | 121,283.72 | 561.09 | 120,722.63 | 395,419.61 |
| Pasquotank..... | December-02 | 813,573.55 | 3,765.13 | 809,808.42 | 1.00 | 811,609.66 | 895,517.07 | 4,134.63 | 891,382.44 | 1,702,992.10 |
| Pender..... | December-02 | 979,633.36 | 4,533.62 | 975,099.74 | 0.99 | 967,516.97 | 460,096.36 | 2,138.07 | 457,958.29 | 1,425,475.26 |
| Perquimans..... | December-02 | 263,889.33 | 1,221.28 | 262,668.05 | 1.06 | 279,013.24 | 92,402.14 | 426.65 | 91,975.49 | 370,988.73 |
| Person..... | December-02 | 835,349.27 | 3,865.94 | 831,483.33 | 1.00 | 833,333.66 | 540,819.10 | 2,499.40 | 538,319.70 | 1,371,653.36 |
| Pitt..... | December-02 | 3,132,537.86 | 14,497.04 | 3,118,040.82 | 1.07 | 3,343,239.40 | 3,074,577.61 | 14,232.97 | 3,060,344.64 | 6,403,584.04 |
| Polk..... | December-02 | 429,062.42 | 1,985.73 | 427,076.69 | 1.00 | 428,028.53 | 178,477.29 | 826.38 | 177,650.91 | 605,679.44 |
| Randolph..... | December-02 | 3,041,829.85 | 14,077.54 | 3,027,752.31 | 0.99 | 3,004,215.71 | 1,810,236.04 | 8,371.03 | 1,801,865.01 | 4,806,080.72 |
| Richmond..... | December-02 | 1,062,484.53 | 4,917.27 | 1,057,567.26 | 1.09 | 1,155,105.11 | 672,661.92 | 3,108.34 | 669,553.58 | 1,824,658.69 |
| Robeson..... | December-02 | 2,846,389.30 | 13,173.15 | 2,833,216.15 | 1.04 | 2,952,855.17 | 1,566,828.86 | 7,253.39 | 1,559,575.47 | 4,512,430.64 |
| Rockingham..... | July-03 | 1,977,811.29 | 9,131.52 | 1,968,679.77 | 1.01 | 1,992,283.21 | 1,137,181.54 | 5,250.71 | 1,131,930.83 | 3,124,214.04 |
| Rowan..... | December-02 | 3,021,724.83 | 13,984.61 | 3,007,740.22 | 0.92 | 2,773,819.87 | 1,950,541.19 | 9,026.34 | 1,941,514.85 | 4,715,334.72 |
| Rutherford..... | January-03 | 1,440,890.14 | 6,668.62 | 1,434,221.52 | 0.98 | 1,408,734.56 | 902,125.65 | 4,169.45 | 897,956.20 | 2,306,690.76 |
| Sampson..... | December-02 | 1,403,784.03 | 6,496.68 | 1,397,287.35 | 0.96 | 1,344,506.44 | 728,074.08 | 3,365.55 | 724,708.53 | 2,069,214.97 |
| Scotland..... | December-02 | 813,479.04 | 3,764.86 | 809,714.18 | 0.98 | 795,324.77 | 603,355.96 | 2,790.25 | 600,565.71 | 1,395,890.48 |
| Stanly..... | July-03 | 1,259,743.50 | 5,816.21 | 1,253,927.29 | 0.99 | 1,243,882.67 | 899,353.70 | 4,153.57 | 895,200.13 | 2,139,082.80 |
| Stokes..... | December-02 | 1,031,497.19 | 4,773.86 | 1,026,723.33 | 1.01 | 1,039,278.88 | 332,456.66 | 1,536.70 | 330,919.96 | 1,370,198.84 |
| Surry..... | December-02 | 1,637,444.54 | 7,578.14 | 1,629,866.40 | 1.05 | 1,714,989.85 | 1,399,120.36 | 6,465.83 | 1,392,654.53 | 3,107,644.38 |
| Swain..... | January-03 | 302,093.47 | 1,398.12 | 300,695.35 | 1.02 | 307,379.15 | 169,893.97 | 791.04 | 169,102.93 | 476,482.08 |
| Transylvania..... | December-02 | 668,648.03 | 3,094.57 | 665,553.46 | 1.10 | 733,592.22 | 581,469.30 | 2,694.39 | 578,774.91 | 1,312,367.13 |
| Tyrrell..... | December-02 | 94,819.57 | 438.84 | 94,380.73 | 0.99 | 93,647.22 | 37,061.83 | 172.44 | 36,889.39 | 130,536.61 |
| Union..... | December-02 | 3,150,532.24 | 14,579.42 | 3,135,952.82 | 1.01 | 3,174,268.23 | 2,476,096.19 | 11,457.29 | 2,464,638.90 | 5,638,907.13 |

TABLE 61. - Continued

| County | Tax effective first day of | Per capita basis | | | | | Point -of -sale basis | | | Total distributable proceeds as adjusted [\$] |
|-----------------|----------------------------|--------------------------------|-------------------------|-------------------|-------------------|----------------------------|-------------------------------------|-------------------------|-------------------|-----------------------------------------------|
| | | Tax allocation per capita [\$] | Cost of collection [\$] | Net proceeds [\$] | Adjustment factor | Adjusted net proceeds [\$] | Tax allocation point -of -sale [\$] | Cost of collection [\$] | Net proceeds [\$] | |
| Vance..... | December-02 | 1,008,469.72 | 4,667.16 | 1,003,802.56 | 1.04 | 1,046,188.93 | 828,342.74 | 3,833.86 | 824,508.88 | 1,870,697.81 |
| Wake..... | December-02 | 15,426,787.34 | 71,391.99 | 15,355,395.35 | 0.96 | 14,775,303.26 | 21,874,736.05 | 101,166.39 | 21,773,569.66 | 36,548,872.92 |
| Warren..... | December-02 | 454,893.25 | 2,105.32 | 452,787.93 | 0.97 | 440,213.56 | 124,474.55 | 576.74 | 123,897.81 | 564,111.37 |
| Washington..... | December-02 | 309,346.34 | 1,431.68 | 307,914.66 | 1.04 | 320,917.67 | 143,880.00 | 666.18 | 143,213.82 | 464,131.49 |
| Watauga..... | December-02 | 975,327.24 | 4,513.89 | 970,813.35 | 1.06 | 1,031,225.32 | 1,445,148.03 | 6,708.09 | 1,438,439.94 | 2,469,665.26 |
| Wayne..... | December-02 | 2,588,517.84 | 11,979.80 | 2,576,538.04 | 0.96 | 2,479,216.81 | 2,007,052.38 | 9,283.42 | 1,997,768.96 | 4,476,985.77 |
| Wilkes..... | December-02 | 1,515,459.57 | 7,013.58 | 1,508,445.99 | 1.02 | 1,541,974.77 | 1,123,935.41 | 5,187.11 | 1,118,748.30 | 2,660,723.07 |
| Wilson..... | December-02 | 1,713,061.20 | 7,928.03 | 1,705,133.17 | 0.98 | 1,674,826.62 | 1,548,768.97 | 7,164.85 | 1,541,604.12 | 3,216,430.74 |
| Yadkin..... | December-02 | 840,123.95 | 3,888.09 | 836,235.86 | 1.00 | 838,098.14 | 354,568.31 | 1,640.39 | 352,927.92 | 1,191,026.06 |
| Yancey..... | December-02 | 408,243.61 | 1,889.42 | 406,354.19 | 1.01 | 411,323.94 | 229,904.46 | 1,065.50 | 228,838.96 | 640,162.90 |
| Totals..... | | 187,999,146.23 | 869,855.25 | 187,129,290.98 | ----- | 187,129,290.98 | 188,011,824.80 | 869,913.74 | 187,141,911.06 | 374,271,202.04 |

The 2001 General Assembly enacted legislation authorizing the levy of the third one-half cent local sales and use tax, setting July 1, 2003, as the effective date of the tax. The 2002 General Assembly advanced the earliest effective date of the local tax to December 1, 2002. Seventy-eight (78) counties imposed the tax effective December 1, 2002, eleven (11) additional counties imposed the tax effective January 1, 2003, with the remaining eleven (11) counties imposing the tax effective July 1, 2003.

Article 44 1/2% tax, unlike Articles 39, 40, and 42, does not apply to food purchased for home consumption.

Article 44 1/2% proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods:

- (1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis.
- (2) one-half (1/2) of the Article 44 net tax is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions prescribed in G.S. 105-486(b).

Amounts shown as *Adjusted net proceeds* do not exactly compute to *Net proceeds* multiplied by *Adjustment factors* due to rounding.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2003-04 due to the lag in the collection/distribution pattern.

TABLE 62. TAX LEVIES OF LOCAL GOVERNMENTS BY TYPE OF TAX
 (Reflects amounts allocated to local governments; includes allocated amounts retained by the State due to budgetary shortfall)

| Fiscal year | County levies | | | | | | Municipal levies | | | | | District and township (general property tax only) [\$] | Total [\$] |
|--------------|---------------------------|------------------------------------------------------------------|---------------------------------------|------------------|---------------------------------------------------------------|-------------------|---------------------------|--------------------------------------------|------------------|-----------------------------------------------|----------------------|--------------------------------------------------------|---------------|
| | General property tax [\$] | License, local land transfer, occupancy, and "meals" taxes* [\$] | Excise stamp tax on conveyances* [\$] | Sales taxes [\$] | Scrap tire, white goods, intangibles, and beverage taxes [\$] | Total county [\$] | General property tax [\$] | License, occupancy, and "meals" taxes [\$] | Sales taxes [\$] | Utility, intangibles, and beverage taxes [\$] | Total municipal [\$] | | |
| 1989-1990... | 1,495,668,406 | 9,266,534 | 18,165,127 | 611,299,079 | 64,755,698 | 2,199,154,844 | 621,199,113 | 28,953,252 | 264,686,286 | 158,069,812 | 1,072,908,463 | 106,012,614 | 3,378,075,921 |
| 1990-1991... | 1,660,134,729 | 8,466,967 | 15,966,782 | 624,796,750 a | 76,917,853 | 2,386,283,081 | 687,891,579 | 32,419,157 | 271,729,301 a | 163,154,166 b | 1,155,194,203 | 108,907,245 | 3,650,384,529 |
| 1991-1992... | 1,812,294,241 | 7,538,308 | 12,535,085 | 640,843,069 | 77,073,106 c,d | 2,550,283,809 | 741,670,548 | 35,656,433 | 269,173,760 | 162,299,196 c,d | 1,208,799,937 | 97,360,081 | 3,856,443,827 |
| 1992-1993... | 1,927,935,412 | 9,933,043 | 15,642,784 | 677,574,326 | 76,328,292 c,e | 2,707,413,857 | 750,523,254 | 40,740,049 | 282,279,005 | 161,803,333 c,e | 1,235,345,641 | 104,742,797 | 4,047,502,295 |
| 1993-1994... | 2,130,274,181 | 10,349,044 | 17,823,863 | 740,206,568 | 78,841,075 c | 2,977,494,731 | 780,346,043 | 43,674,739 | 300,347,699 | 161,244,291 c | 1,285,612,772 | 98,366,683 | 4,361,474,186 |
| 1994-1995... | 2,305,623,266 | 68,437,849 | 19,572,856 | 815,452,168 | 86,428,063 c | 3,295,514,202 | 848,314,079 | 50,084,399 | 325,767,425 | 160,226,082 c | 1,384,391,985 | 114,030,080 | 4,793,936,267 |
| 1995-1996... | 2,392,106,387 | 76,866,247 | 20,576,251 | 875,853,330 | 20,355,458 f | 3,385,757,673 | 883,712,276 | 58,924,838 | 356,085,553 | 150,284,675 f | 1,449,007,342 | 120,544,405 | 4,955,309,420 |
| 1996-1997... | 2,498,859,842 | 85,067,925 | 22,899,557 | 933,026,993 | 21,109,509 | 3,560,963,826 | 984,354,915 | 62,722,215 | 381,966,115 | 163,146,820 | 1,592,190,065 | 137,338,605 | 5,290,492,496 |
| 1997-1998... | 2,685,002,448 | 93,260,309 | 25,966,185 | 975,311,298 | 20,930,461 | 3,800,470,701 | 1,066,216,638 | 67,553,001 | 414,839,977 | 166,706,322 | 1,715,315,938 | 148,548,852 | 5,664,335,491 |
| 1998-1999... | 2,856,825,130 | 103,851,778 | 30,311,638 | 1,055,016,377 | 19,450,697 | 4,065,455,620 | 1,136,153,802 | 73,339,430 | 450,280,907 | 176,342,759 | 1,836,116,898 | 157,015,030 | 6,058,587,548 |
| 1999-2000... | 3,147,434,098 | 115,254,628 | 34,787,017 | 1,097,105,681 | 17,531,252 | 4,412,112,677 | 1,224,773,823 | 81,934,669 | 478,304,748 | 194,134,804 | 1,979,148,044 | 166,556,623 | 6,557,817,344 |
| 2000-2001... | 3,377,402,521 | 124,536,718 | 35,951,673 | 1,163,889,269 | 18,362,401 | 4,720,142,581 | 1,318,265,598 | 81,536,019 | 505,068,725 | 210,443,448 | 2,115,313,790 | 181,650,186 | 7,017,106,557 |
| 2001-2002... | 3,725,354,797 | 130,021,915 | 35,350,847 | 1,136,992,581 | 19,637,029 g | 5,047,357,169 | 1,415,585,819 | 96,543,955 | 485,077,618 | 204,408,373 g | 2,201,615,765 | 217,381,995 | 7,466,354,929 |
| 2002-2003... | 3,911,185,715 | 138,687,645 | 37,311,800 | 1,210,049,442 | 19,980,190 | 5,317,214,792 | 1,500,740,927 | 100,781,369 | 507,785,688 | 222,207,611 | 2,331,515,595 | 229,320,412 | 7,878,050,799 |
| 2003-2004... | 4,079,664,638 | 151,820,703 | 41,595,069 | 1,518,120,637 h | 20,819,367 | 5,812,020,414 | 1,541,567,914 | 108,773,951 | 631,533,355 hi | 223,756,410 | 2,505,631,630 | 243,813,926 | 8,561,465,970 |

Detail may not add to totals due to rounding

The table summarizes various tax levies applicable to local governments without regard to the governmental entity responsible for authorizing or administering the tax. County, district and township and municipal property taxes are set by the respective local government jurisdictions; some levies are authorized by the General Assembly with optional election of adoption by local governments, while other levies represent the local governments' statutory shares of taxes levied and administered by the State. Amounts of State aid (reimbursements paid to local governments for lost revenue) are not included.

Additional 1/2% local sales and use tax levies:

The **1983 General Assembly** enacted Article 40 (Supplemental Local Sales and Use Tax) authorizing counties already imposing the one percent local tax to impose an additional 1/2% levy; counties imposed the additional 1/2% levy as follows: fifty-five (55) counties effective October 1, 1983; fourteen (14) counties effective November 1, 1983; five (5) effective December 1, 1983; eleven (11) effective January 1, 1984; two (2) effective February 1, 1984; one (1) effective March 1, 1984; two (2) effective April 1, 1984; two (2) effective June 1, 1984; four (4) effective July 1, 1984; two (2) effective August 1, 1985; one (1) effective April 1, 1986; and finally, one (1) effective September 1, 1986.

The **1986 General Assembly** enacted Article 42 (Additional Supplemental Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy; counties imposed the additional 1/2% levy as follows: thirty-seven (37) effective September 1, 1986; forty-six (46) effective October 1, 1986; five (5) November 1, 1986; one (1) effective December 1, 1986; three (3) effective January 1, 1987; two (2) effective February 1, 1987; three (3) effective March 1, 1987; and finally, three (3) effective April 1, 1987.

The **2001 General Assembly** enacted Article 44 (Third One-Half Cent Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 2003 as the earliest effective date of the levy.

The **2002 General Assembly** advanced the earliest effective date to December 1, 2002; counties imposed the additional 1/2% levy as follows: seventy-eight (78) effective December 1, 2002; eleven (11) effective January 1, 2003; and finally, eleven (11) effective July 1, 2003.

Special allocations to local governments for intangibles tax lost are not included. For fiscal years 1990-91 through 1994-95, the county and municipal shares of intangibles tax, beer and wine excise taxes, and utility franchise tax were distributed as appropriations from the State General Fund.

* License taxes, local land transfer taxes, occupancy taxes, meals taxes, and excise stamp tax on conveyances are collections reported by local governments for the preceding fiscal year

a Includes share of additional local sales tax distribution of \$1,338,261 made in September 1990 of mail order sales tax collected during the period February 1, 1989 through June 30, 1990

b Amount shown for 1990-91 is before reduction of \$79,470 retained by the State due to a projected shortfall for the fiscal year.

c Amounts distributed to local governments were frozen at the level of distribution during 1990-91. The distributions are based on the following periods: intangibles tax collections made during fiscal year 1989-90; collections of beer and wine taxes during the period October 1, 1989, through September 30, 1990; and utility franchise taxes on gross receipts during the period April 1, 1990, through March 31, 1991

d Amounts shown for 1991-92 are before a total reduction of \$6.6 million transferred to the Clean Water Revolving Loan and Grant Fund: the county share of beer and wine excise taxes was reduced by \$666,790, and the municipal share of beer and wine excise taxes was reduced by \$933,210; additionally, the municipal share of the utility franchise tax was reduced by \$5 million

e Amounts shown for 1992-93 are before a total reduction of \$4.4 million transferred to the Clean Water Revolving Loan and Grant Fund: the county share of beer and wine excise taxes was reduced by \$452,529, and the municipal share of beer and wine excise taxes was reduced by \$647,471; additionally, the municipal share of the utility franchise tax was reduced by \$3.3 million.

f The intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

g Local governments did not receive the following amounts of the beer and wine excise tax due to budgetary shortfall: counties, \$10,141,027; municipalities, \$16,637,645. Municipalities received \$96,915,830 of \$178,065,964 of utility franchise tax proceeds as two quarters of distributions were retained by the State due to budgetary shortfall. Municipalities received \$9,704,764 in distribution proceeds from the telecommunications tax that became effective January 1, 2002; the distribution amount was based on tax collections for less than a full year due to the date of implementation

h Amount shown excludes a "hold harmless distribution" : counties, \$20,730,041; municipalities, \$18,102,442

Figure 62.1 Components of County Tax Levies

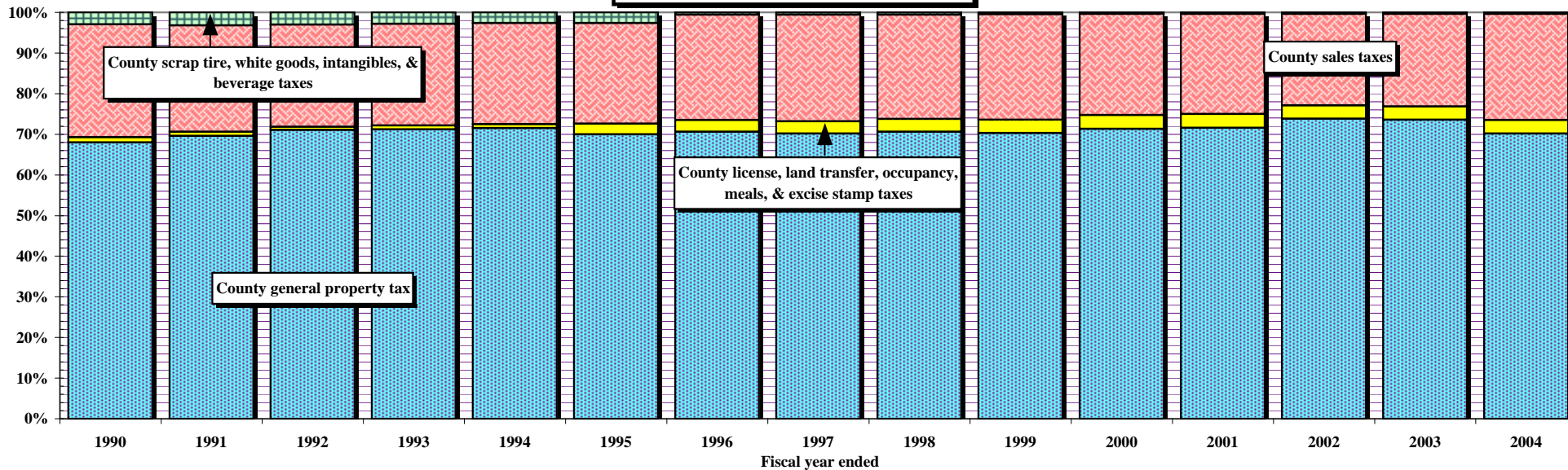


Figure 62.2 Components of Municipal Tax Levies

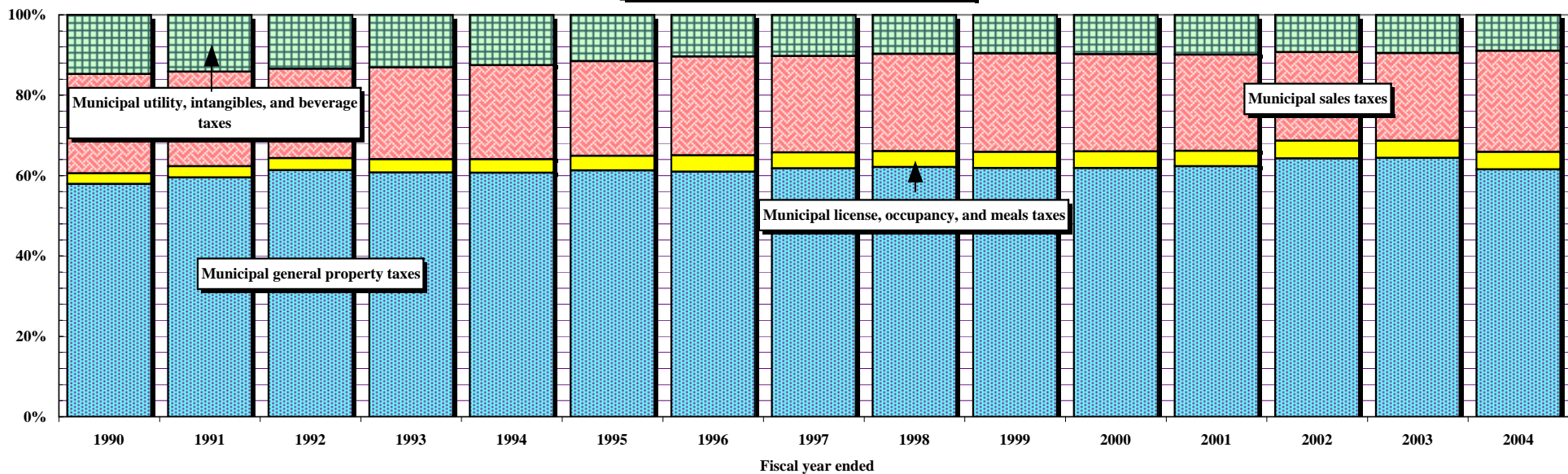


TABLE 63. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

| Fiscal year | County revenues | | | | Municipal revenues | | | | District & township (general property tax only) [\\$] | Total [\\$] |
|----------------|----------------------------|------------------------------------------|---------------------------------------------------|---------------|----------------------------|-----------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------------|-------------------------------------------------------|---------------|
| | Locally levied taxes [\\$] | Shares of State administered taxes [\\$] | State aid (reimbursements for lost revenue) [\\$] | Total [\\$] | Locally levied taxes [\\$] | Shares of State administered taxes (includes Powell Bill allocations) [\\$] | State aid (reimbursements for lost revenue) [\\$] | Total (includes Powell Bill allocations) [\\$] | | |
| 1989-1990..... | 2,134,399,146 | 64,755,698 | 159,343,752 | 2,358,498,596 | 914,838,651 | 225,742,763 | 74,147,395 | 1,214,728,809 | 106,012,614 | 3,679,240,019 |
| 1990-1991..... | 2,309,365,228 | 76,917,853 | 148,049,073 | 2,534,332,154 | 992,040,037 | 244,382,845 | 60,373,124 | 1,296,796,006 | 108,907,245 | 3,940,035,405 |
| 1991-1992..... | 2,473,210,703 | 76,406,316 | 162,861,163 | 2,712,478,182 | 1,046,500,741 | 238,462,268 | 75,099,666 | 1,360,062,675 | 97,360,081 | 4,169,900,938 |
| 1992-1993..... | 2,631,085,565 | 75,875,763 | 163,341,100 | 2,870,302,428 | 1,073,542,308 | 246,074,236 | 75,124,803 | 1,394,741,347 | 104,742,797 | 4,369,786,572 |
| 1993-1994..... | 2,898,653,656 | 78,841,075 | 163,519,100 | 3,141,013,831 | 1,124,368,481 | 253,425,634 | 74,592,945 | 1,452,387,060 | 98,366,683 | 4,691,767,574 |
| 1994-1995..... | 3,209,086,139 | 86,428,063 | 164,104,232 | 3,459,618,434 | 1,224,165,903 | 260,000,616 | 74,007,813 | 1,558,174,332 | 114,030,080 | 5,131,822,846 |
| 1995-1996..... | 3,365,402,215 | 20,355,458 | 232,420,321 | 3,618,177,994 | 1,298,722,667 | 255,210,391 | 101,023,652 | 1,654,956,710 | 120,544,405 | 5,393,679,109 |
| 1996-1997..... | 3,539,854,317 | 21,109,509 | 232,331,440 | 3,793,295,266 | 1,429,043,245 | 273,584,549 | 101,112,544 | 1,803,740,338 | 137,338,605 | 5,734,374,209 |
| 1997-1998..... | 3,779,540,240 | 20,930,461 | 232,710,565 | 4,033,181,266 | 1,548,609,616 | 283,024,353 | 103,480,305 | 1,935,114,274 | 148,548,852 | 6,116,844,392 |
| 1998-1999..... | 4,046,004,923 | 19,450,697 | 232,373,022 | 4,297,828,642 | 1,659,774,139 | 299,610,929 | 103,808,487 | 2,063,193,555 | 152,582,497 | 6,513,604,694 |
| 1999-2000..... | 4,394,581,424 | 17,531,252 | 230,052,765 | 4,642,165,442 | 1,785,013,240 | 319,801,895 | 103,391,217 | 2,208,206,352 | 166,556,623 | 7,016,928,417 |
| 2000-2001..... | 4,701,780,180 | 18,362,401 | 166,576,739 | 4,886,719,320 | 1,904,870,342 | 343,625,267 | 71,780,200 | 2,320,275,809 | 181,682,855 | 7,388,677,984 |
| 2001-2002..... | 5,027,720,140 | 9,496,003 | 224,574,490 | 5,261,790,633 | 1,997,207,392 | 242,059,024 | 100,978,740 | 2,340,245,156 | 217,381,995 | 7,819,417,784 |
| 2002-2003..... | 5,297,234,599 | 19,980,190 | - | 5,317,214,789 | 2,109,307,984 | 352,441,742 | - | 2,461,749,726 | 229,320,412 | 8,008,284,927 |
| 2003-2004..... | 5,791,201,047 | 20,819,367 | 20,730,041 | 5,832,750,455 | 2,281,875,220 | 344,482,451 | 18,102,442 | 2,644,460,113 | 243,813,926 | 8,721,024,494 |

Detail may not add to totals due to rounding.

The table reflects amounts actually paid to local governments; excluded are Federal Aid, Federal Revenue Sharing Grants, and any allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall.

Locally levied taxes include:

- County: general property tax, license, local land transfer, occupancy, meals taxes, excise stamp tax on conveyances, and sales and use taxes.
- Municipal: general property tax, license, occupancy, meals taxes, and sales and use taxes.

Shares of State administered taxes include:

- County: scrap tire, white goods, intangibles (including intangibles special allocations), and beverage taxes.
- Municipal: utility franchise, intangibles (including intangibles special allocations), beverage, telecommunications taxes, and the Powell Bill allocation of motor fuel taxes.

Repeal of local reimbursements and revenue replacement option

The 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, G.S.105-521 (scheduled to sunset in 2012). Amounts shown for State aid (reimbursements for lost revenue) for 2003-04 are the county and municipal receipts of the hold harmless distribution; total payment of \$38,832,483 was made in August 2003.

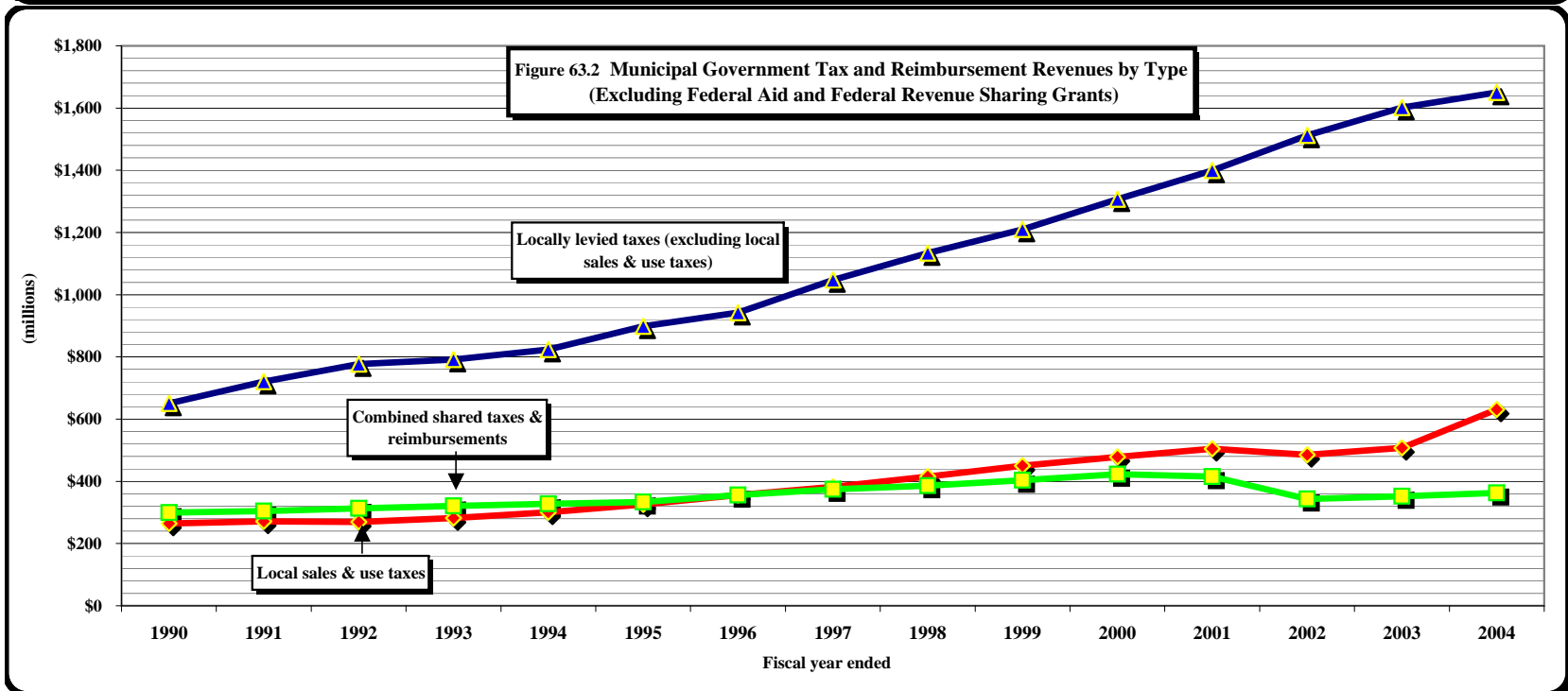
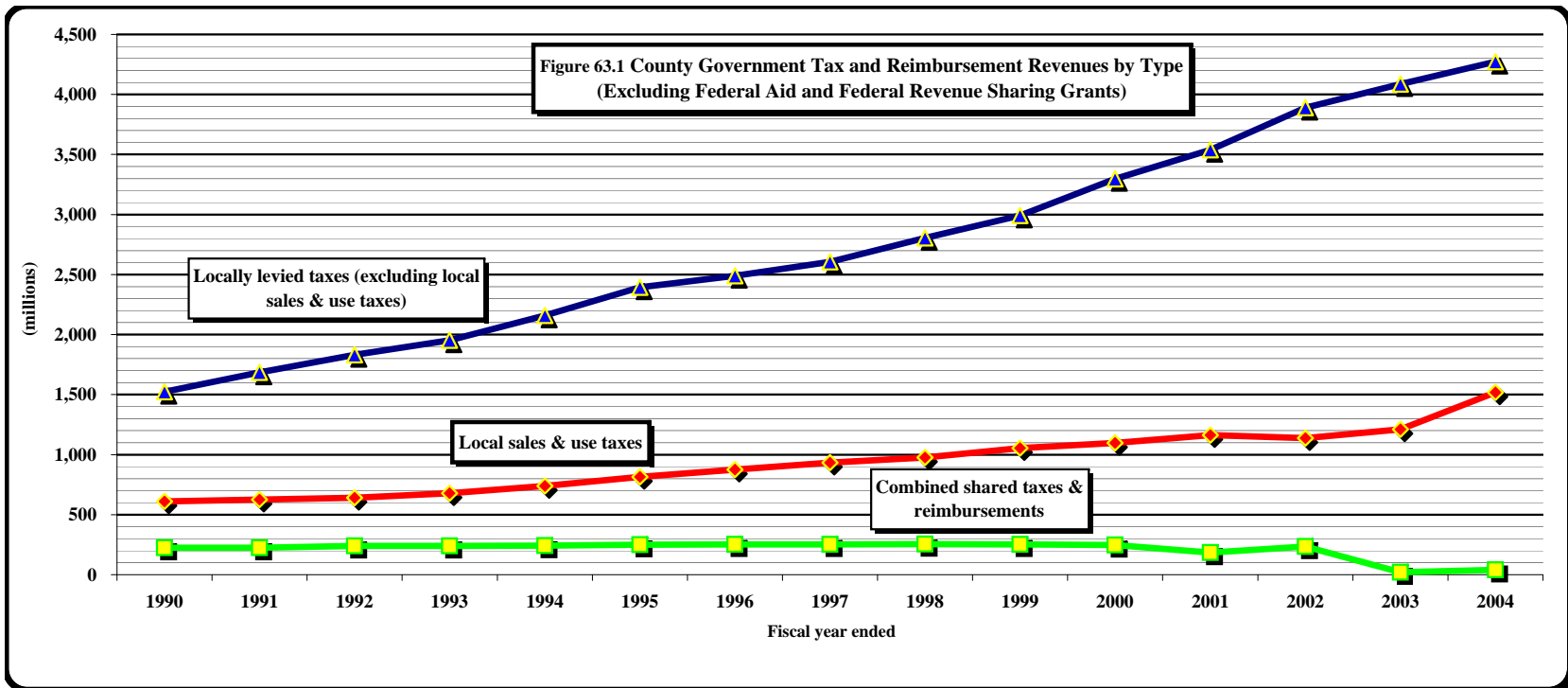


TABLE 64 . LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

| Fiscal year | County shares | | | | | Municipal shares | | | | | | Combined county/municipal shares of state levies [\$] |
|-------------|---------------------------|----------------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------|------------------------------------|-------------------------------|---------------------------------|----------------------|--------------------------------|----------------------------------------------------------|
| | Intangibles tax a [\$] | White goods disposal tax [\$] | Scrap tire disposal tax [\$] | Beer and wine excise taxes [\$] | Total county shares [\$] | Intangibles tax a [\$] | Beer and wine excise taxes [\$] | Utility franchise tax [\$] | Tele-communications tax [\$] | Gasoline tax [\$] | Total municipal shares [\$] | |
| 1989-1990 | 56,325,335 | - | 320,568 | 8,109,795 | 64,755,698 | 25,875,599 | 11,961,705 | 120,232,508 | - | 67,672,951 | 225,742,763 | 290,498,461 |
| 1990-1991 | 65,497,763 | - | 3,065,551 | 8,354,539 | 76,917,853 | 28,957,971 | 12,616,446 | 121,500,279 | b | 81,308,149 | 244,382,845 | 321,300,698 |
| 1991-1992 | 64,782,031 | d | 3,551,512 | 8,072,773 | 76,406,316 | 28,487,925 | 11,298,312 | 116,579,749 | d,e | 82,096,282 | 238,462,268 | 314,868,583 |
| 1992-1993 | 63,974,776 | d | 3,729,196 | 8,171,791 | 75,875,763 | 27,884,038 | 11,692,075 | 118,279,749 | d,f | 88,218,374 | 246,074,236 | 321,949,999 |
| 1993-1994 | 65,728,230 | d | 621,392 | 3,949,157 | 8,542,296 | 78,841,075 | 12,420,273 | 121,579,749 | d | 92,181,343 | 253,425,634 | 332,266,709 |
| 1994-1995 | 67,151,449 | d | 5,462,591 | 5,427,192 | 8,386,832 | 86,428,063 | 12,570,961 | 121,579,749 | d | 99,774,534 | 260,000,616 | 346,428,679 |
| 1995-1996 | - | g | 5,639,908 | 5,848,980 | 8,866,569 | 20,355,458 | - | 13,585,175 | - | 104,925,716 | 255,210,391 | 275,565,849 |
| 1996-1997 | - | - | 5,905,894 | 6,206,840 | 8,996,775 | 21,109,509 | - | 14,213,839 | - | 110,437,729 | 273,584,549 | 294,694,058 |
| 1997-1998 | - | - | 5,535,782 | 6,301,332 | 9,093,348 | 20,930,461 | - | 14,506,201 | - | 116,318,031 | 283,024,353 | 303,954,815 |
| 1998-1999 | - | - | 3,594,855 | 6,656,994 | 9,198,849 | 19,450,697 | - | 15,225,494 | - | 123,268,170 | 299,610,929 | 319,061,627 |
| 1999-2000 | - | - | 1,201,398 | 6,867,588 | 9,462,266 | 17,531,252 | - | 15,774,669 | - | 125,667,091 | 319,801,895 | 337,333,147 |
| 2000-2001 | - | - | 1,450,851 | 7,311,345 | 9,600,205 | 18,362,401 | - | 16,403,740 | - | 133,181,819 | 343,625,267 | 361,987,668 |
| 2001-2002 | - | - | 2,204,790 | 7,291,213 | - | 9,496,003 | - | - | h | 9,704,764 | 135,438,430 | 242,059,024 |
| 2002-2003 | - | - | 2,120,673 | 7,491,900 | 10,367,617 | 19,980,190 | - | 17,041,309 | - | 55,183,726 | 130,234,131 | 352,441,742 |
| 2003-2004 | - | - | 2,379,120 | 7,749,884 | 10,690,363 | 20,819,367 | - | 17,784,710 | - | 52,922,447 | 120,726,041 | 344,482,451 |
| | | | | | | | | | | | | 365,301,817 |

Detail may not add to totals due to rounding.

The table reflects amounts actually paid to local governments; amounts are shown by year in which received by local governments. Allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall are excluded.

The municipal shares of the gasoline tax revenues are distributed as appropriations from the State Highway Fund.

For fiscal years 1990-91 through 1994-95, the county and municipal shares of intangibles tax, beer and wine excise taxes, and utility franchise tax were distributed as appropriations from the State General Fund.

a Amounts shown for intangibles tax do not include special allocations to local governments to replace local revenue lost. These amounts are detailed in Table 65.

b Amount shown for 1990-91 is after reduction of \$79,470 retained by the State due to a projected shortfall for the fiscal year.

c In addition to the 1 3/4 cents per gallon share of the motor fuels tax revenue, municipalities began receiving an annual amount equal to 6.5 percent of certain revenues in the Highway Trust Fund. This amount is distributed along with the Powell Bill monies, and is also an appropriation from the Highway Fund.

d Amounts distributed to local governments were frozen at the level of distribution during 1990-91. The distributions are based on the following periods: intangibles tax collections made during fiscal year 1989-90; collections of beer and wine taxes during the period October 1, 1989, through September 30, 1990; and utility franchise tax collections on taxable gross receipts of companies during the period April 1, 1990, through March 31, 1991.

e Amounts shown for 1991-92 are after a total reduction of \$6.6 million transferred to the Clean Water Revolving Loan and Grant Fund as required by Chapter 761 of the 1991 Session Laws. Utility franchise tax was reduced by \$5 million; beer and wine excise taxes were reduced by \$1.6 million (\$666,790 from the county share and \$933,210 from the municipal share).

f Amounts shown for 1992-93 are after a total reduction of \$4.4 million transferred to the Clean Water Revolving Loan and Grant Fund as required by Chapter 1044 of the 1992 Session Laws. Utility franchise tax was reduced by \$3.3 million; beer and wine excise taxes were reduced by \$1.1 million (\$452,529 from the county share and \$647,471 from the municipal share).

g Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

h Local governments did not receive an allocation for beer and wine excise taxes as the funds were retained by the State due to budgetary shortfall. The allocated amounts retained by the State included the county share of \$10,141,027 and the municipal share of \$16,637,645. Municipalities received only \$96,915,830 of the \$178,065,964 proceeds of utility franchise tax as two quarters of distributions were retained by the State due to budgetary shortfall.

i The telecommunications tax became effective January 1, 2002; the distribution amount shown was based on tax collections for less than a full year due to the date of implementation.

TABLE 65. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

| Fiscal year | County reimbursements | | | | | | Municipal reimbursements | | | | | | Annual combined county/ municipal reimbursements/ distributions [\$] |
|----------------|------------------------------------------------------|-----------------------------------------------|--------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------|-----------------------------------------------|--------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------|
| | Exemption of inventories from property tax base [\$] | Homestead exemption for elderly disabled [\$] | Repeal of intangibles tax [\$] | Sales taxes lost due to exemption of purchases made with food stamps [\$] | Transitional local government hold harmless distribution payment [\$] | Total county reimbursements/ distributions [\$] | Exemption of inventories from property tax base [\$] | Homestead exemption for elderly disabled [\$] | Repeal of intangibles tax [\$] | Sales taxes lost due to exemption of purchases made with food stamps [\$] | Transitional local government hold harmless distribution payment [\$] | Total municipal reimbursements/ distributions [\$] | |
| 1989-1990..... | 126,923,746 | 6,098,455 | 22,388,619 | 3,932,932 | - | 159,343,752 | 62,154,717 | 1,904,906 | 8,579,497 | 1,508,275 | - | 74,147,395 | 233,491,147 |
| 1990-1991..... | 113,148,733 | 5,982,816 | 24,308,473 | 4,609,051 | - | 148,049,073 | 47,689,353 | 1,907,937 | 8,978,246 | 1,797,588 | - | 60,373,124 | 208,422,197 |
| 1991-1992..... | 127,973,397 | 5,982,816 | 24,285,044 | 4,619,906 | - | 162,861,163 | 62,403,322 | 1,907,937 | 9,001,674 | 1,786,733 | - | 75,099,666 | 237,960,829 |
| 1992-1993..... | 127,836,677 | 5,982,816 | 24,856,007 | 4,665,600 | - | 163,341,100 | 62,337,402 | 1,907,937 | 9,138,424 | 1,741,040 | - | 75,124,803 | 238,465,903 |
| 1993-1994..... | 128,041,706 | 5,982,816 | 24,798,521 | 4,696,057 | - | 163,519,100 | 62,132,372 | 1,907,937 | 8,842,054 | 1,710,582 | - | 74,592,945 | 238,112,046 |
| 1994-1995..... | 128,275,622 | 5,982,816 | 25,131,887 | 4,713,909 | - | 164,104,232 | 61,898,456 | 1,907,937 | 8,508,688 | 1,692,731 | - | 74,007,813 | 238,112,046 |
| 1995-1996..... | 128,177,800 | 5,982,816 | 93,573,215 | 4,686,490 | - | 232,420,321 | 61,996,278 | 1,907,937 | 35,399,287 | 1,720,149 | - | 101,023,652 | 333,443,973 |
| 1996-1997..... | 128,127,586 | 5,982,816 | 93,536,620 | 4,684,418 | - | 232,331,440 | 62,046,502 | 1,907,937 | 35,435,883 | 1,722,221 | - | 101,112,544 | 333,443,983 |
| 1997-1998..... | 127,816,851 | 8,267,726 | 91,981,080 | 4,644,908 | - | 232,710,565 | 62,357,237 | 2,369,914 | 36,991,422 | 1,761,732 | - | 103,480,305 | 336,190,870 |
| 1998-1999..... | 127,759,250 | 8,258,365 | 91,715,522 | 4,639,885 | - | 232,373,022 | 62,414,838 | 2,369,914 | 37,256,980 | 1,766,755 | - | 103,808,487 | 336,181,509 |
| 1999-2000..... | 127,702,802 | 5,982,816 | 91,739,799 | 4,627,348 | - | 230,052,765 | 62,471,286 | 1,907,937 | 37,232,703 | 1,779,291 | - | 103,391,217 | 333,443,983 |
| 2000-2001..... | 63,863,877 | 5,982,816 | 92,105,827 | 4,624,220 | - | 166,576,739 | 31,223,168 | 1,907,937 | 36,866,676 | 1,782,419 | - | 71,780,200 | 238,356,939 |
| 2001-2002..... | 127,781,871 | - | 92,162,980 | 4,629,639 | - | 224,574,490 | 62,392,217 | - | 36,809,522 | 1,777,001 | - | 100,978,740 | 325,553,230 |
| 2002-2003..... | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2003-2004..... | - | - | - | - | 20,730,041 | 20,730,041 | - | - | - | - | 18,102,442 | 18,102,442 | 38,832,483 |

Detail may not add to totals due to rounding.

Reimbursements are replacement revenues paid to local governments by the State intended to offset local revenue lost due to legislative changes.

Amounts are shown by year in which received by local governments.

Amounts shown for intangibles tax include special allocations to local governments to replace local revenue lost.

Amounts distributed to local governments were frozen at the level of distribution during 1990-91. The distributions are based on the following periods: intangibles tax collections made during fiscal year 1989-90; collections of beer and wine taxes during the period October 1, 1989, through September 30, 1990; and utility franchise tax collections on taxable gross receipts of companies during the period April 1, 1990, through March 31, 1991.

Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

Prior to repeal, local governments received two payments annually (in September and April) as reimbursement for local property taxes lost due to the exemption of inventories from the property tax base. In 2000-01, the April payment was deferred until July 2001 (2001-02 fiscal year); as a result, local governments realized one-half of the annual, scheduled reimbursement amount during the 2000-01 fiscal year. The September 2001 payment was issued but the State retained the funds allocated for the April 2002 payment, instead placing them in a special reserve fund due to the budgetary shortfall.

The reimbursement for local property taxes lost due to the homestead exemption for the elderly and disabled was canceled in 2001-02 as the State retained the funds due to the budgetary shortfall.

Repeal of local reimbursements and revenue replacement option

The 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, G.S.105-521 (scheduled to sunset in 2012). The statute stipulates that the hold harmless distribution funds be drawn from sales and use taxes collected pursuant to Article 5, Chapter 105.

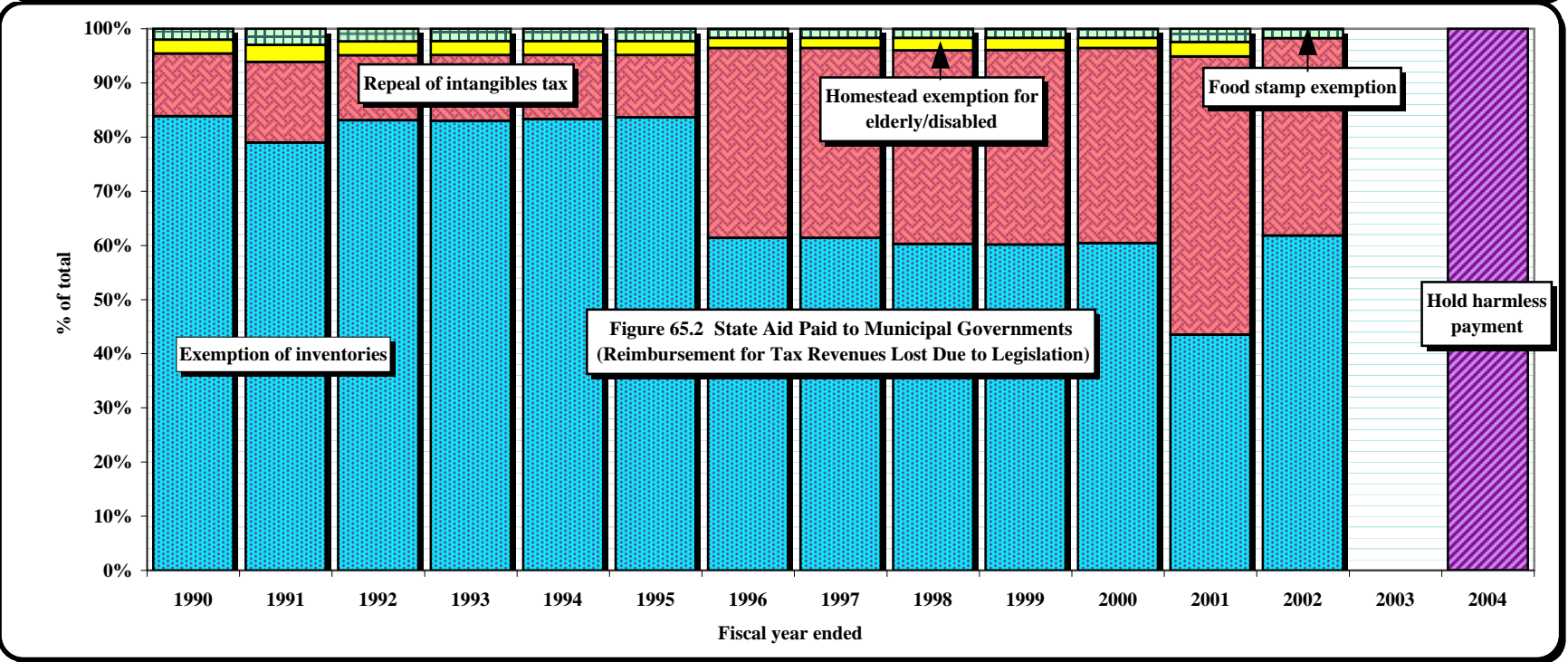
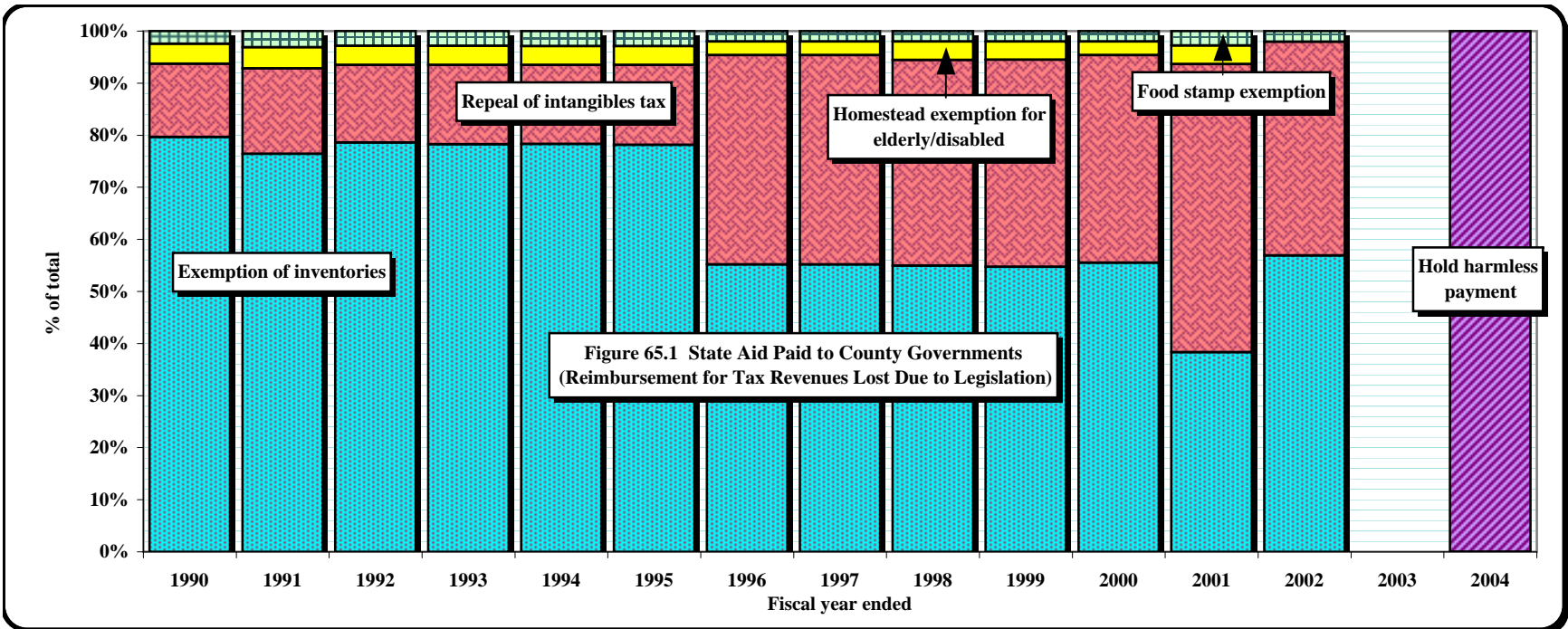


TABLE 66. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2003-2004

| Counties | County-wide property tax [\$] | License, land transfer, and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Excise stamp tax on conveyances 1 [\$] | Scrap tire disposal tax [\$] | White goods disposal tax [\$] | County share of local government sales taxes [\$] | Hold harmless distribution [\$] | County share of state beer and wine excise taxes [\$] | Total [\$] |
|------------|----------------------------------|-----------------------------------------------------|---------------------------|-------------------------------------------|---------------------------------|----------------------------------|------------------------------------------------------|------------------------------------|----------------------------------------------------------|---------------|
| Alamance | 48,926,598 | 182,381 | 492,534 | 397,216 | 126,350 | 48,856 | 21,951,784 | 388,637 | 231,137 | 72,745,493 |
| Alexander | 9,308,407 | 106,898 | - | 62,969 | 32,116 | 2,764 | 6,118,049 | - | - | 15,631,202 |
| Alleghany | 5,703,838 | 3,100 | 26,524 | 41,879 | 10,190 | 3,937 | 2,011,627 | - | 38,370 | 7,839,465 |
| Anson | 9,385,683 | 32,013 | 29,130 | 36,963 | 23,947 | 9,249 | 3,484,109 | 238,196 | - | 13,239,289 |
| Ashe | 11,022,010 | 10,206 | 101,560 | 123,889 | 23,230 | 8,975 | 4,994,656 | - | - | 16,284,526 |
| Avery | 12,555,600 | 7,000 | - | 159,095 | 16,661 | 6,442 | 4,300,805 | - | - | 17,045,603 |
| Beaufort | 20,902,023 | 88,778 | - | 135,508 | 42,846 | 12,867 | 8,605,063 | - | 136,508 | 29,923,594 |
| Bertie | 7,142,668 | 20,488 | - | 32,192 | 18,687 | - | 3,067,918 | 38,462 | 63,790 | 10,384,204 |
| Bladen | 14,605,192 | 48,733 | - | 47,346 | 30,722 | 11,869 | 5,497,769 | - | - | 20,241,631 |
| Brunswick | 68,866,946 | 331,575 | 793,002 | 1,107,712 | 72,107 | 27,913 | 17,523,731 | - | 209,433 | 88,932,418 |
| Buncombe | 104,512,974 | 1,047,365 | 4,695,506 | 1,218,546 | 197,310 | 76,245 | 48,686,217 | a | 524,227 | 160,958,389 |
| Burke | 28,862,596 | 263,346 | 126,748 | 157,268 | 84,502 | 32,634 | 14,210,812 | - | - | 43,737,907 |
| Cabarrus | 65,463,388 | 382,300 | 881,354 | 809,171 | 128,493 | 49,725 | 24,843,149 | - | - | 92,557,580 |
| Caldwell | 25,026,238 | 263,074 | 74,053 | 208,766 | 73,606 | 28,436 | 11,349,568 | 408,753 | - | 37,432,494 |
| Camden | 3,447,310 | 557,007 | - | 54,709 | 6,723 | 2,601 | 1,433,694 | - | 31,472 | 5,533,516 |
| Carteret | 32,142,186 | 302,056 | 3,328,433 | 593,576 | 56,496 | 21,826 | 13,494,840 | - | 149,646 | 50,089,059 |
| Caswell | 7,148,750 | 14,352 | - | 33,223 | 22,346 | 8,632 | 3,262,572 | - | 91,813 | 10,581,687 |
| Catawba | 60,795,972 | 627,280 | - | 473,265 | 136,431 | 52,743 | 28,104,846 | - | 336,917 | 90,527,454 |
| Chatham | 31,049,717 | 110,812 | 90,255 | 323,059 | 48,238 | 18,666 | 9,129,280 | 32,185 | 182,535 | 40,984,747 |
| Cherokee | 8,085,757 | 29,931 | 118,501 | 131,653 | 23,367 | 2,025 | 5,768,925 | - | - | 14,160,159 |
| Chowan | 5,470,236 | 323,281 | 62,581 | 41,277 | 13,635 | 5,263 | 2,896,107 | - | 39,924 | 8,852,304 |
| Clay | 4,535,713 | 22,483 | 10,193 | 80,323 | 8,512 | 3,292 | 1,864,719 | - | - | 6,525,235 |
| Cleveland | 31,732,527 | 296,611 | 269,761 | 191,876 | 91,575 | 35,376 | 18,640,146 | - | - | 51,257,872 |
| Columbus | 19,571,527 | 58,104 | 70,677 | 78,898 | 51,851 | 20,026 | 8,007,192 | 395,545 | - | 28,253,820 |
| Craven | 31,237,008 | 186,639 | 892,526 | 309,882 | 86,692 | 33,485 | 16,529,972 | - | 158,231 | 49,434,435 |
| Cumberland | 125,118,270 | 4,524,553 | 1,876,855 | 763,876 | 288,058 | 111,276 | 48,821,763 | - | 658,219 | 182,162,870 |
| Currituck | 16,823,504 | 4,963,399 | 4,174,547 | 497,175 | 17,901 | 5,372 | 6,392,942 | - | 84,314 | 32,959,154 |
| Dare | 31,340,490 | 11,240,293 | 10,944,133 | 1,001,485 | 29,426 | 11,389 | 15,222,831 | - | 68,166 | 69,858,214 |
| Davidson | 50,745,648 | 718,453 | - | 405,825 | 141,021 | 54,501 | 23,855,500 | - | - | 75,920,947 |
| Davie | 17,404,114 | 138,659 | 33,753 | 154,237 | 33,900 | 13,114 | 5,835,316 | 1,574,570 | - | 25,187,663 |
| Duplin | 19,818,421 | 41,970 | 81,186 | 85,829 | 47,199 | 18,245 | 8,015,716 | - | - | 28,108,565 |
| Durham | 153,208,330 | 604,205 | 6,326,244 | 1,389,944 | 216,304 | 83,649 | 41,296,356 | 2,361,314 | 140,622 | 205,626,967 |
| Edgecombe | 22,525,147 | 95,988 | - | 79,348 | 52,233 | 20,165 | 7,443,030 | 411,274 | 98,568 | 30,725,752 |
| Forsyth | 171,969,870 | 1,227,168 | 3,265,499 | 1,426,590 | 293,769 | - | 59,564,642 | 3,410,045 | 283,187 | 241,440,770 |
| Franklin | 24,725,610 | 70,389 | - | 178,989 | 46,209 | 13,816 | 8,709,111 | - | 186,425 | 33,930,550 |

TABLE 66. -Continued

| Counties | County-wide property tax [\$] | License, land transfer, and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Excise stamp tax on conveyances 1 [\$] | Scrap tire disposal tax [\$] | White goods disposal tax [\$] | County share of local government sales taxes [\$] | Hold harmless distribution [\$] | County share of state beer and wine excise taxes [\$] | Total [\$] |
|-------------|----------------------------------|-----------------------------------------------------|---------------------------|-------------------------------------------|---------------------------------|----------------------------------|------------------------------------------------------|------------------------------------|----------------------------------------------------------|---------------|
| Gaston | 105,035,024 | 248,985 | 355,667 | 553,564 | 180,755 | 69,824 | 28,711,072 | 1,256,984 | - | 136,411,874 |
| Gates | 4,021,391 | 3,274 | - | 23,890 | 10,040 | 3,880 | 1,625,761 | - | 44,785 | 5,733,021 |
| Graham | 5,203,542 | 10,147 | 87,774 | 30,175 | 7,578 | 2,927 | 1,548,060 | - | - | 6,890,203 |
| Granville | 18,177,461 | 35,072 | 101,642 | 135,817 | 47,382 | 14,171 | 8,347,738 | 478,778 | 171,892 | 27,509,953 |
| Greene | 6,046,150 | 23,838 | - | 23,911 | 18,191 | 7,031 | 2,886,966 | - | 74,076 | 9,080,161 |
| Guilford | 229,105,683 | 196,820 | 4,052,634 | 2,027,922 | 402,377 | 34,626 | 75,383,091 | 4,183,583 | 374,123 | 315,760,859 |
| Halifax | 22,640,473 | 146,621 | 258,338 | 87,868 | 54,088 | 20,887 | 9,387,348 | - | 140,339 | 32,735,962 |
| Harnett | 33,238,365 | 1,452,075 | 276,293 | 226,014 | 88,642 | 34,290 | 15,731,025 | - | - | 51,046,704 |
| Haywood | 28,280,924 | 306,601 | 697,460 | 252,492 | 51,642 | 19,956 | 11,110,865 | - | - | 40,719,940 |
| Henderson | 41,365,907 | 315,347 | 557,423 | 527,212 | 86,257 | 33,354 | 17,930,683 | - | - | 60,816,183 |
| Hertford | 10,375,579 | 61,906 | 47,908 | 35,801 | 21,939 | 6,561 | 4,542,620 | - | 66,869 | 15,159,183 |
| Hoke | 9,935,360 | 1,125,406 | - | 53,244 | 33,038 | 9,877 | 5,276,096 | - | 139,506 | 16,572,527 |
| Hyde | 4,926,141 | 3,259 | 331,408 | 34,648 | 5,529 | 2,135 | 1,325,612 | - | 25,107 | 6,653,839 |
| Iredell | 56,835,429 | 466,414 | - | 849,133 | 119,837 | 46,366 | 26,796,353 | - | 355,780 | 85,469,313 |
| Jackson | 19,271,183 | 38,439 | 387,518 | 352,097 | 31,841 | 12,308 | 8,386,902 | - | - | 28,480,288 |
| Johnston | 67,881,911 | 134,516 | 446,647 | 589,227 | 120,717 | 46,738 | 24,598,475 | - | 404,542 | 94,222,774 |
| Jones | 3,904,848 | 6,881 | - | 20,359 | 9,751 | - | 1,432,537 | - | 37,566 | 5,411,942 |
| Lee | 24,667,166 | 166,611 | 155,776 | 156,287 | 46,793 | 18,079 | 8,839,532 | 222,221 | 50,528 | 34,322,993 |
| Lenoir | 24,222,033 | 117,747 | 144,961 | 99,969 | 56,224 | 21,710 | 10,136,102 | 146,462 | 139,072 | 35,084,280 |
| Lincoln | 29,459,133 | 191,179 | 61,455 | 282,035 | 61,733 | 23,872 | 12,558,611 | - | 242,188 | 42,880,207 |
| Macon | 19,593,648 | 104,363 | 380,767 | 315,325 | 28,764 | 8,623 | 7,633,846 | - | - | 28,065,336 |
| Madison | 6,411,319 | 21,120 | 39,350 | 63,862 | 18,688 | 5,616 | 2,941,637 | - | - | 9,501,592 |
| Martin | 11,846,951 | 40,334 | 90,575 | 31,715 | 23,948 | 2,025 | 4,674,199 | 132,256 | 67,333 | 16,909,337 |
| McDowell | 14,150,515 | 197,908 | 142,775 | 101,358 | 40,302 | 15,572 | 8,165,860 | - | - | 22,814,290 |
| Mecklenburg | 539,394,440 | 13,882,756 | 15,774,948 | 6,667,637 | 677,598 | 262,105 | 158,579,613 | b | 200,229 | 735,439,326 |
| Mitchell | 5,680,073 | 42,582 | 42,090 | 35,169 | 14,946 | 5,775 | 3,245,616 | - | - | 9,066,251 |
| Montgomery | 10,124,435 | 25,503 | - | 76,151 | 25,596 | 9,890 | 3,973,645 | 7,753 | - | 14,242,973 |
| Moore | 36,998,139 | 129,683 | 1,056,486 | 443,844 | 72,067 | 27,860 | 14,041,561 | 344,719 | 184,991 | 53,299,350 |
| Nash | 34,823,818 | 149,287 | 1,063,100 | 296,337 | 83,540 | 32,283 | 14,206,244 | 177,352 | 158,209 | 50,990,170 |
| New Hanover | 118,130,367 | 1,244,162 | 3,369,725 | 1,407,089 | 154,620 | 59,774 | 39,902,305 | - | 279,626 | 164,547,668 |
| Northampton | 10,233,999 | 56,782 | - | 40,298 | 20,734 | 8,004 | 2,914,358 | - | 66,057 | 13,340,232 |
| Onslow | 39,647,802 | 417,640 | 704,339 | 490,519 | 142,367 | 55,026 | 24,444,897 | - | 342,453 | 66,245,042 |
| Orange | 82,349,634 | 342,692 | 440,922 | 777,568 | 112,719 | 43,545 | 19,151,066 | - | 203,330 | 103,421,476 |
| Pamlico | 6,557,360 | 17,895 | - | 56,689 | 12,275 | 4,742 | 2,187,368 | - | 35,401 | 8,871,729 |
| Pasquotank | 12,907,846 | 1,156,416 | 172,468 | 106,883 | 33,446 | 12,927 | 7,343,126 | - | 78,705 | 21,811,817 |

TABLE 66. -Continued

| Counties | County-wide property tax [\$] | License, land transfer, and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Excise stamp tax on conveyances 1 [\$] | Scrap tire disposal tax [\$] | White goods disposal tax [\$] | County share of local government sales taxes [\$] | Hold harmless distribution [\$] | County share of state beer and wine excise taxes [\$] | Total [\$] |
|--------------|----------------------------------|-----------------------------------------------------|---------------------------|-------------------------------------------|---------------------------------|----------------------------------|------------------------------------------------------|------------------------------------|----------------------------------------------------------|---------------|
| Pender | 20,848,244 | 180,606 | 11,989 | 243,826 | 39,910 | 11,952 | 7,261,721 | - | 159,631 | 28,757,878 |
| Perquimans | 4,756,122 | 460,300 | - | 46,022 | 10,864 | 4,198 | 1,777,987 | - | 38,081 | 7,093,574 |
| Person | 21,046,255 | 124,421 | 122,799 | 103,466 | 34,248 | 13,239 | 6,812,963 | - | 119,892 | 28,377,282 |
| Pitt | 46,932,308 | 265,537 | 1,046,685 | 506,682 | 128,651 | 49,728 | 23,486,229 | - | 234,192 | 72,650,012 |
| Polk | 9,582,400 | 18,434 | 60,498 | 113,940 | 17,608 | 5,282 | 3,005,362 | 469,763 | - | 13,273,288 |
| Randolph | 41,867,219 | 324,008 | 289,133 | 339,355 | 125,139 | 48,364 | 20,855,745 | - | - | 63,848,962 |
| Richmond | 15,872,088 | 194,709 | 216,173 | 47,246 | 44,085 | - | 7,630,991 | - | 93,347 | 24,098,638 |
| Robeson | 34,677,796 | 188,062 | - | 126,161 | 117,627 | 35,336 | 20,512,305 | - | - | 55,657,287 |
| Rockingham | 36,358,227 | 202,308 | 158,469 | 167,710 | 87,233 | 33,697 | 12,977,444 | 859,561 | 227,467 | 51,072,116 |
| Rowan | 58,695,705 | 473,646 | 291,285 | 354,181 | 124,575 | 36,997 | 19,694,195 | 578,829 | 334,667 | 80,584,080 |
| Rutherford | 24,105,744 | 85,568 | 248,368 | 189,168 | 59,710 | 23,064 | 11,425,480 | - | - | 36,137,102 |
| Sampson | 21,065,561 | 72,644 | - | 73,430 | 57,752 | - | 10,120,829 | - | - | 31,390,217 |
| Scotland | 18,558,661 | 66,651 | 130,584 | 48,903 | 33,927 | 13,100 | 6,930,429 | 365,284 | 77,576 | 26,225,115 |
| Stanly | 23,598,919 | 148,988 | 162,096 | 126,938 | 55,415 | 21,410 | 8,877,358 | - | - | 32,991,123 |
| Stokes | 16,309,456 | 58,874 | - | 78,346 | 42,633 | 16,471 | 7,288,261 | 2,194,284 | 163,051 | 26,151,376 |
| Surry | 26,362,246 | 29,585 | - | 118,426 | 67,789 | 26,188 | 15,143,867 | - | 241,146 | 41,989,247 |
| Swain | 3,202,098 | 22,267 | 148,934 | 54,524 | 12,411 | 4,797 | 2,502,044 | - | - | 5,947,075 |
| Transylvania | 17,297,520 | 32,710 | 201,162 | 226,147 | 27,795 | 10,734 | 6,499,399 | 53,230 | - | 24,348,698 |
| Tyrrell | 2,294,359 | 3,533 | 2,152 | 26,154 | 3,919 | 826 | 753,615 | - | 14,254 | 3,098,812 |
| Union | 56,706,713 | 314,283 | - | 1,142,693 | 124,440 | 48,231 | 25,502,112 | - | - | 83,838,471 |
| Vance | 18,523,185 | 132,532 | 333,964 | 75,587 | 41,307 | 15,969 | 8,768,505 | - | 117,508 | 28,008,557 |
| Wake | 410,868,521 | 11,492,104 | 10,116,953 | 6,067,010 | 619,729 | - | 118,062,384 | - | 736,529 | 557,963,230 |
| Warren | 10,427,579 | 18,867 | - | 69,958 | 18,944 | 7,315 | 3,064,190 | - | 77,292 | 13,684,146 |
| Washington | 5,526,080 | 19,209 | 98,997 | 19,616 | 12,904 | 4,982 | 2,023,561 | - | 37,270 | 7,742,619 |
| Watauga | 19,238,193 | 160,176 | - | 379,938 | 40,498 | 15,642 | 10,329,597 | - | - | 30,164,044 |
| Wayne | 37,911,146 | 390,048 | - | 246,953 | 107,419 | 41,491 | 18,741,375 | - | 68,827 | 57,507,259 |
| Wilkes | 27,071,205 | 256,751 | - | 143,547 | 62,566 | 18,571 | 13,799,736 | - | 249,711 | 41,602,086 |
| Wilson | 34,666,144 | 133,548 | 308,537 | 214,331 | 70,571 | 27,272 | 13,607,890 | - | 103,713 | 49,132,006 |
| Yadkin | 13,507,707 | 13,600 | - | 51,369 | 34,703 | - | 6,325,895 | - | - | 19,933,274 |
| Yancey | 7,162,920 | 87,224 | 73,577 | 87,775 | 16,901 | 6,529 | 3,443,625 | - | - | 10,878,550 |
| All counties | 4,079,664,638 | 67,792,344 | 84,028,359 | 41,595,069 | 7,749,884 | 2,379,120 | 1,518,120,637 | 20,730,041 | 10,690,363 | 5,832,750,455 |

Note: County-wide property tax levies do not include supplementary school district levies. Detail may not add to totals due to rounding.

1 Amounts shown are collections for preceding year.

Land transfer taxes are applicable in seven counties as follows: Camden, \$519,343; Chowan, \$303,025; Currituck, \$4,761,464; Dare, \$9,613,755; Pasquotank, \$999,820; Perquimans, \$427,887; and Washington with no collections.

Meals taxes are applicable in four counties as follows: Cumberland, \$3,342,607; Dare, \$1,570,361; Mecklenburg, \$13,119,498; and Wake, \$10,990,810.

a Includes \$11,475,776 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Does not include \$30,712,202 for 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County.

TABLE 67. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2003-2004

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|---------------------|--------------------------|----------------------------------|------------------------|--------------------------------------------------------|---------------------------------|----------------------------------------------------------|------------------------------|----------------------------------------------|------------|
| Alamance | | | | | | | | | |
| Alamance | 106,253 | - | - | 54,981 | - | 1,483 | 17,945 | 12,363 | 193,024 |
| Burlington* | 16,655,137 | 781,254 | - | 7,484,287 | 129,518 | 199,044 | 2,830,914 | 1,321,233 | 29,401,387 |
| Elon | 1,360,041 | 52,042 | - | 1,155,014 | - | 30,536 | 199,606 | 188,640 | 2,985,879 |
| Gibsonville* | 1,413,289 | 4,204 | - | 559,197 | 20,021 | 19,356 | 171,388 | 130,474 | 2,317,929 |
| Graham | 3,911,118 | 116,904 | - | 2,143,908 | - | 57,013 | 668,233 | 365,503 | 7,262,679 |
| Green Level | 142,123 | 991 | - | 343,873 | - | 2,426 | 8,638 | 57,845 | 555,896 |
| Haw River | 557,108 | 36,833 | - | 315,005 | 119,139 | 8,284 | 114,002 | 54,683 | 1,205,055 |
| Mebane* | 4,092,401 | 49,619 | - | 1,231,318 | 66,746 | 33,074 | 437,262 | 222,211 | 6,132,630 |
| Ossipee | 6,490 | - | - | 57,710 | - | 1,521 | 10,012 | - | 75,732 |
| Swepsonville | - | - | - | 155,186 | - | 4,127 | 83,863 | - | 243,176 |
| Alexander | | | | | | | | | |
| Taylorsville | 529,058 | 42,069 | - | 320,344 | - | 7,666 | 140,090 | 53,150 | 1,092,378 |
| Alleghany | | | | | | | | | |
| Sparta | 212,528 | 6,394 | - | 339,507 | - | 7,851 | 194,998 | 63,130 | 824,408 |
| Anson | | | | | | | | | |
| Ansonville | 48,750 | 1,677 | - | 87,420 | - | 2,080 | 15,428 | 25,338 | 180,694 |
| Lilesville | 75,476 | 104 | - | 62,806 | - | - | 27,264 | 17,599 | 183,249 |
| McFarlan | 6,108 | - | - | 12,138 | - | - | 1,631 | 3,882 | 23,758 |
| Morven | 59,230 | - | - | 79,490 | - | 1,891 | 18,009 | 19,650 | 178,270 |
| Peachland | 37,031 | 525 | - | 81,055 | - | - | 17,229 | 20,512 | 156,352 |
| Polkton | 80,239 | 712 | - | 268,077 | - | 8,284 | 34,299 | 62,984 | 454,595 |
| Wadesboro | 1,362,589 | - | - | 790,137 | 34,925 | 24,673 | 222,844 | 183,900 | 2,619,067 |
| Ashe | | | | | | | | | |
| Jefferson | 441,717 | 11,375 | - | 291,456 | - | - | 118,882 | 50,750 | 914,180 |
| Lansing | 20,103 | - | - | 30,382 | - | - | 6,481 | 5,357 | 62,323 |
| West Jefferson | 690,465 | 7,294 | - | 220,242 | 27,450 | 4,635 | 127,986 | 40,829 | 1,118,899 |
| Avery | | | | | | | | | |
| Banner Elk | 441,836 | 7,887 | 90,326 | 218,687 | - | 3,994 | 52,425 | 34,678 | 849,833 |
| Beech Mountain** | See Watauga County | | | | | | | | |
| Crossnore | 16,971 | - | - | 69,860 | - | - | 6,099 | 11,179 | 104,109 |
| Elk Park | 51,830 | 4,167 | - | 111,009 | - | 1,511 | 11,683 | 13,958 | 194,157 |
| Grandfather Village | - | - | - | 18,284 | - | 326 | 20,368 | - | 38,978 |
| Newland | 200,395 | 6,503 | - | 170,774 | - | - | 76,376 | 26,545 | 480,593 |
| Seven Devils** | See Watauga County | | | | | | | | |
| Sugar Mountain | 827,290 | - | 177,733 | 56,328 | 9,003 | 1,009 | 55,018 | 25,341 | 1,151,723 |
| Beaufort | | | | | | | | | |
| Aurora | 84,694 | 4,676 | - | 109,706 | - | 2,495 | 25,950 | 25,866 | 253,386 |
| Bath | 67,692 | 506 | - | 52,926 | - | 1,203 | 7,747 | 9,104 | 139,177 |
| Belhaven | 398,601 | 16,784 | - | 369,751 | - | 8,405 | 65,018 | 67,946 | 926,504 |
| Chocowinity | 146,349 | 25,598 | - | 137,519 | - | 3,127 | 48,013 | 24,508 | 385,114 |
| Pantego | 23,094 | - | - | 32,289 | - | 734 | 14,762 | 6,567 | 77,446 |
| Washington | 3,122,558 | 191,663 | 170,452 | 1,834,143 | - | 41,788 | 799,979 | 289,187 | 6,449,769 |
| Washington Park | 78,257 | - | - | 83,082 | - | 1,890 | 6,341 | 15,187 | 184,757 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|----------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Bertie | | | | | | | | | |
| Askeville | 13,584 | - | - | 5,428 | - | 760 | 5,934 | 7,286 | 32,992 |
| Aulander | 213,789 | - | - | 92,004 | - | 3,736 | 39,320 | 29,196 | 378,045 |
| Colerain | 41,161 | 3,544 | - | 15,322 | - | 945 | 11,673 | 5,211 | 77,856 |
| Kelford | 17,494 | - | - | 7,420 | - | 1,061 | 6,456 | 9,352 | 41,782 |
| Lewiston-Woodville | 72,455 | - | - | 29,507 | - | 2,603 | 20,906 | 17,208 | 142,678 |
| Powellsville | 17,428 | - | - | 7,505 | - | 1,112 | 7,282 | 7,473 | 40,800 |
| Roxobel | 25,687 | 1,366 | - | 8,902 | - | 1,134 | 9,321 | 9,355 | 55,765 |
| Windsor | 180,977 | 21,447 | - | 59,948 | - | 9,925 | 86,318 | 82,814 | 441,429 |
| Bladen | | | | | | | | | |
| Bladenboro | 388,966 | 17,421 | - | 135,797 | 4,578 | - | 65,130 | 58,638 | 670,530 |
| Clarkton | 259,295 | - | - | 91,539 | 2,042 | 3,382 | 73,273 | 33,758 | 463,288 |
| Dublin | 64,709 | - | - | 22,316 | 3,306 | - | 22,200 | 10,315 | 122,845 |
| East Arcadia | 32,983 | - | - | 12,184 | - | 2,256 | 6,341 | 13,744 | 67,507 |
| Elizabethtown | 1,347,226 | 50,168 | - | 510,908 | 7,393 | 15,891 | 185,456 | 117,103 | 2,234,145 |
| Tar Heel | 14,298 | 25 | - | 4,702 | - | - | 5,063 | 4,889 | 28,977 |
| White Lake | 530,826 | 17,171 | - | 190,909 | - | 573 | 47,956 | 18,986 | 806,421 |
| Brunswick | | | | | | | | | |
| Bald Head Island | 3,763,830 | 16,700 | 486,256 | 41,905 | 32,929 | 812 | 35,332 | 31,822 | 4,409,585 |
| Belville | 108,279 | 1,613 | - | 69,281 | - | 1,344 | 19,183 | 6,660 | 206,360 |
| Boiling Spring Lakes | 577,718 | 20,394 | - | 727,177 | - | 14,203 | 100,853 | 247,154 | 1,687,499 |
| Bolivia | 4,370 | - | - | 33,685 | - | 649 | 10,552 | 6,266 | 55,521 |
| Calabash | 145,470 | 3,822 | - | 296,265 | - | 5,712 | 75,062 | 50,135 | 576,466 |
| Carolina Shores | 159,710 | 896 | - | 429,489 | - | 8,950 | 67,252 | 74,822 | 741,120 |
| Caswell Beach | 403,911 | 7,771 | 151,099 | 89,795 | - | 1,744 | 32,398 | 8,903 | 695,621 |
| Holden Beach | 1,226,172 | 34,172 | 875,588 | 186,483 | - | 3,612 | 89,778 | 39,263 | 2,455,067 |
| Leland | 548,199 | 8,986 | - | 939,242 | - | 18,107 | 107,827 | 124,516 | 1,746,876 |
| Navassa | 149,293 | 1,752 | - | 337,108 | - | 6,562 | 12,146 | 41,904 | 548,765 |
| Northwest | 56,662 | 1,043 | - | 158,299 | - | 3,066 | 8,887 | 22,559 | 250,517 |
| Oak Island | 4,792,783 | 131,076 | 590,847 | 1,562,833 | - | 30,205 | 296,757 | 306,981 | 7,711,482 |
| Ocean Isle Beach | 1,604,227 | 4,871 | 958,001 | 99,816 | - | 1,928 | 127,874 | 26,499 | 2,823,216 |
| Sandy Creek | 27,890 | - | - | 57,483 | - | 1,112 | 5,909 | 9,965 | 102,360 |
| Shallotte | 902,536 | 15,065 | 54,054 | 355,119 | - | 6,983 | 187,291 | 61,199 | 1,582,247 |
| Southport | 1,298,739 | 36,783 | 28,556 | 561,496 | - | 10,883 | 149,945 | 88,213 | 2,174,615 |
| St James | 364,808 | 16,362 | - | 189,580 | - | 3,681 | 68,903 | - | 643,334 |
| Sunset Beach | 1,110,697 | 390 | 662,084 | 428,355 | - | 8,358 | 174,450 | 96,525 | 2,480,858 |
| Varnamtown | 17,566 | - | - | 112,693 | - | 2,173 | 19,609 | - | 152,041 |
| Buncombe | | | | | | | | | |
| Asheville | 34,644,458 | 2,678,500 | - | 14,132,141 | - | 306,850 | 4,315,022 | 2,077,499 | 58,154,470 |
| Biltmore Forest | 1,646,329 | 16,795 | - | 670,544 | - | 6,173 | 28,702 | 63,234 | 2,431,776 |
| Black Mountain | 2,300,791 | 161,199 | - | 939,202 | - | 32,623 | 274,084 | 228,642 | 3,936,540 |
| Montreat | 587,317 | 1,710 | - | 217,263 | - | 2,863 | 30,562 | 37,719 | 877,434 |
| Weaverville | 1,556,630 | 31,854 | - | 612,187 | - | 10,374 | 157,461 | 77,424 | 2,445,931 |
| Woodfin | 634,323 | 27,642 | - | 297,588 | 3,766 | 15,030 | 135,800 | 101,710 | 1,215,859 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|--------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Burke | | | | | | | | | |
| Connelly Springs | 26,209 | - | - | 290,824 | - | - | 40,395 | 38,917 | 396,345 |
| Drexel | 329,701 | 13,672 | - | 307,850 | 5,376 | - | 63,334 | 59,496 | 779,430 |
| Glen Alpine | 153,115 | 598 | - | 176,528 | - | - | 35,410 | 35,073 | 400,723 |
| Hickory** | See Catawba County | See Catawba County | | | | | | | |
| Hildebran | 204,315 | 8,919 | - | 279,735 | - | - | 111,428 | 45,394 | 649,792 |
| Long View** | See Catawba County | | | | | | | | |
| Morganton | 6,052,893 | 53,393 | - | 2,753,981 | 118,684 | 74,256 | 1,130,071 | 500,881 | 10,684,159 |
| Rhodhiss* | 159,287 | - | - | 117,986 | 6,578 | - | 15,880 | 32,199 | 331,931 |
| Rutherford College | 99,354 | 5,673 | - | 208,538 | - | - | 85,319 | 45,899 | 444,783 |
| Valdese | 1,269,056 | - | - | 734,629 | 124,639 | - | 361,171 | 153,358 | 2,642,853 |
| Cabarrus | | | | | | | | | |
| Concord | 26,592,896 | 1,500,960 | - | 9,745,581 | - | 256,786 | 2,274,998 | 1,714,417 | 42,085,638 |
| Harrisburg | 896,528 | 29,281 | - | 354,662 | - | 21,121 | 259,238 | 160,494 | 1,721,324 |
| Kannapolis* | 10,456,674 | 447,011 | - | 4,667,945 | - | 164,265 | 1,089,846 | 1,132,497 | 17,958,238 |
| Locust** | See Stanly County | | | | | | | | |
| Midland | 259,291 | - | - | 84,731 | - | - | 76,656 | 60,453 | 481,130 |
| Mount Pleasant | 413,813 | 9,600 | - | 153,517 | - | 5,708 | 75,214 | 42,015 | 699,867 |
| Caldwell | | | | | | | | | |
| Blowing Rock** | See Watauga County | See Watauga County | | | | | | | |
| Cajah Mountain | - | - | - | 392,855 | - | - | 59,478 | - | 452,333 |
| Cedar Rock | 47,088 | - | - | 45,848 | - | - | 13,202 | 16,306 | 122,444 |
| Gamewell | - | - | - | 542,696 | - | - | 86,429 | - | 629,125 |
| Granite Falls | 1,200,805 | 86,449 | - | 678,412 | 10,815 | 4,771 | 171,214 | 144,675 | 2,297,141 |
| Hickory** | See Catawba County | See Catawba County | | | | | | | |
| Hudson | 709,352 | 15,464 | - | 451,421 | - | - | 170,150 | 102,965 | 1,449,352 |
| Lenoir | 5,987,689 | 323,221 | - | 2,685,332 | 706,189 | 79,272 | 1,159,765 | 567,415 | 11,508,884 |
| Rhodhiss** | See Burke County | | | | | | | | |
| Sawmills | 182,237 | 33,589 | - | 727,277 | - | - | 87,043 | 142,330 | 1,172,476 |
| Camden | | | | | | | | | |
| Elizabeth City** | See Pasquotank County | | | | | | | | |
| Carteret | | | | | | | | | |
| Atlantic Beach | 1,969,533 | 45,699 | - | 749,614 | - | 7,645 | 198,543 | 64,444 | 3,035,478 |
| Beaufort | 1,436,105 | 46,323 | - | 530,780 | - | 16,264 | 177,795 | 110,699 | 2,317,967 |
| Bogue | 20,712 | - | - | 7,398 | 176 | 2,607 | 26,193 | 18,351 | 75,437 |
| Cape Carteret | 436,616 | 14,441 | - | 164,370 | - | 5,338 | 50,106 | 53,813 | 724,684 |
| Cedar Point | 102,815 | - | - | 31,752 | - | 4,080 | 51,304 | 24,372 | 214,323 |
| Emerald Isle | 2,450,598 | 69,216 | - | 1,762,665 | - | 15,306 | 223,679 | 147,524 | 4,668,989 |
| Indian Beach | 283,503 | 7,937 | - | 286,323 | - | 399 | 34,318 | - | 612,480 |
| Morehead City | 3,580,982 | 150,736 | - | 1,347,623 | - | 33,203 | 496,677 | 229,646 | 5,838,867 |
| Newport | 734,333 | 30,859 | - | 273,114 | - | 14,722 | 132,659 | 97,329 | 1,283,017 |
| Peletier | 19,197 | - | - | 6,706 | - | 2,160 | 22,951 | 14,254 | 65,268 |
| Pine Knoll Shores | 985,006 | 28,454 | - | 766,264 | - | 6,588 | 99,457 | 49,725 | 1,935,494 |
| Caswell | | | | | | | | | |
| Milton | 20,192 | - | - | 9,490 | - | 545 | 4,635 | - | 34,863 |
| Yanceyville | 246,193 | - | - | 111,156 | - | 9,504 | 81,276 | 47,087 | 495,217 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|-------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Catawba | | | | | | | | | |
| Brookford | 114,798 | 4,662 | - | 83,747 | 3,332 | 1,864 | 9,683 | 16,227 | 234,313 |
| Catawba | 255,827 | - | - | 138,554 | - | 3,097 | 32,807 | 25,761 | 456,045 |
| Claremont | 1,809,990 | 8,903 | 16,501 | 207,954 | 92,817 | 4,651 | 190,459 | 38,899 | 2,370,174 |
| Conover | 3,402,246 | 58,578 | - | 1,339,355 | 243,927 | 30,072 | 636,385 | 215,676 | 5,926,239 |
| Hickory* | 21,598,652 | 1,298,657 | 840,998 | 7,386,012 | 548,946 | 165,356 | 2,542,915 | 1,181,360 | 35,562,896 |
| Long View* | 1,178,938 | 6,623 | - | 902,666 | 34,123 | 17,608 | 185,998 | 147,302 | 2,473,259 |
| Maiden* | 1,143,908 | 22,979 | - | 628,322 | 9,847 | 14,039 | 304,154 | 101,220 | 2,224,470 |
| Newton | 3,746,384 | 81,298 | - | 2,497,361 | 59,445 | 55,780 | 646,646 | 394,487 | 7,481,401 |
| Chatham | | | | | | | | | |
| Cary** | See Wake County | | | | | | | | |
| Goldston | 20,908 | 404 | - | 57,741 | - | 1,422 | 12,978 | 12,852 | 106,304 |
| Pittsboro | 725,728 | 24,784 | - | 402,176 | - | 9,908 | 100,255 | 75,004 | 1,337,855 |
| Siler City | 1,513,641 | 77,942 | - | 1,288,673 | - | 31,811 | 399,909 | 205,931 | 3,517,906 |
| Cherokee | | | | | | | | | |
| Andrews | 367,389 | 9,140 | - | 423,012 | - | 7,885 | 58,743 | 56,462 | 922,632 |
| Murphy | 601,176 | 11,347 | - | 366,374 | - | 1,626 | 46,720 | 56,902 | 1,084,144 |
| Chowan | | | | | | | | | |
| Edenton | 1,086,320 | 101,714 | - | 522,580 | 42,778 | 21,508 | 272,500 | 139,716 | 2,187,116 |
| Clay | | | | | | | | | |
| Hayesville | 81,621 | - | - | 34,362 | - | - | 37,167 | 13,038 | 166,187 |
| Cleveland | | | | | | | | | |
| Belwood | - | - | - | - | - | - | 20,497 | - | 20,497 |
| Boiling Springs | 562,746 | 15,914 | - | 226,318 | - | - | 112,010 | 117,375 | 1,034,364 |
| Casar | 4,982 | - | - | 2,247 | 310 | - | 19,778 | - | 27,316 |
| Earl | 15,547 | - | - | 6,568 | - | - | 8,237 | 6,495 | 36,847 |
| Fallston | 14,096 | 3,206 | - | 6,208 | 448 | - | 24,071 | 19,270 | 67,300 |
| Grover | 90,798 | 3,134 | - | 43,617 | 6,726 | - | 46,869 | 24,576 | 215,720 |
| Kings Mountain* | 2,056,504 | - | 61,664 | 902,135 | 14,429 | 45,245 | 437,767 | 308,932 | 3,826,676 |
| Kingstown | 64,771 | - | - | 30,299 | - | - | 14,205 | 18,056 | 127,331 |
| Lattimore | 25,088 | - | - | 10,598 | - | - | 9,816 | 12,196 | 57,698 |
| Lawndale | 54,338 | 3,830 | - | 27,708 | 13,258 | - | 54,050 | 20,052 | 173,235 |
| Moorestown | - | - | - | - | - | - | 28,306 | - | 28,306 |
| Patterson Springs | - | - | - | - | - | - | 11,947 | - | 11,947 |
| Polkville | 9,903 | - | - | 4,431 | 502 | - | 29,778 | 13,331 | 57,945 |
| Shelby | 5,525,323 | 152,912 | 104,750 | 2,298,640 | - | 89,640 | 1,333,577 | 628,384 | 10,133,226 |
| Waco | 11,023 | 60 | - | 5,035 | 125 | - | 10,661 | 11,683 | 38,587 |
| Columbus | | | | | | | | | |
| Boardman | 1,809 | 723 | - | 29,331 | - | - | 702 | 4,277 | 36,842 |
| Bolton | 85,070 | 165 | - | 71,840 | - | 2,113 | 14,259 | 26,230 | 199,677 |
| Burton | 60,585 | 3,043 | - | 154,377 | - | 4,540 | 17,352 | 24,686 | 264,582 |
| Cerro Gordo | 13,501 | 75 | - | 35,606 | - | - | 8,575 | 8,307 | 66,064 |
| Chadbourn | 441,396 | 20,940 | - | 310,257 | - | 9,122 | 72,740 | 70,892 | 925,347 |
| Fair Bluff | 210,619 | 1,350 | - | 178,659 | - | 5,257 | 33,364 | 46,774 | 476,022 |
| Lake Waccamaw | 368,385 | 2,290 | - | 200,424 | - | 5,862 | 48,347 | 43,279 | 668,588 |
| Sandyfield | 23,368 | - | - | 50,155 | - | - | 5,257 | 10,372 | 89,152 |
| Tabor City | 687,317 | 14,138 | - | 373,084 | 15,590 | 11,007 | 103,833 | 84,625 | 1,289,594 |
| Whiteville | 1,657,496 | 69,843 | - | 746,738 | 88,605 | 21,972 | 305,180 | 163,180 | 3,053,014 |

TABLE 67. -Continued

| Municipalities | Property tax levies | License and "meals" taxes 1 | Occupancy taxes 1 | Municipal share of local government sales taxes 2 | Hold harmless distribution | Municipal share of state beer and wine excise taxes | Utility franchise tax 3 | Motor fuel tax [Powell Bill allocation] | Total |
|-------------------|-----------------------|-----------------------------|-------------------|---------------------------------------------------|----------------------------|-----------------------------------------------------|-------------------------|-----------------------------------------|------------|
| | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] |
| Craven | | | | | | | | | |
| Bridgeton | 134,846 | 4,027 | - | 67,916 | - | 1,361 | 22,508 | 13,800 | 244,458 |
| Cove City | 18,695 | 205 | - | 9,395 | - | 1,825 | 18,046 | 13,451 | 61,616 |
| Dover | 33,288 | - | - | 18,812 | - | 1,903 | 13,925 | 13,911 | 81,839 |
| Havelock | 2,332,644 | 18,678 | - | 1,147,837 | - | 96,473 | 693,208 | 543,106 | 4,831,945 |
| New Bern | 8,156,091 | 524,885 | - | 4,002,271 | - | 100,561 | 1,346,056 | 694,190 | 14,824,054 |
| River Bend | 436,950 | 20,488 | - | 219,746 | - | 12,532 | 78,501 | 87,755 | 855,972 |
| Trent Woods | 1,062,733 | 28,842 | - | 262,828 | - | 17,978 | 49,361 | 110,062 | 1,531,804 |
| Vanceboro | 165,991 | 5,302 | - | 83,329 | - | 3,831 | 39,274 | 31,190 | 328,918 |
| Cumberland | | | | | | | | | |
| Falcon* | 17,273 | - | - | 51,430 | - | 1,379 | 13,409 | 10,708 | 94,199 |
| Fayetteville | 38,352,508 | 2,357,080 | - | 20,662,050 | - | 561,588 | 5,228,432 | 3,597,658 | 70,759,316 |
| Godwin | 9,173 | - | - | 18,236 | - | 490 | 6,472 | 3,999 | 38,370 |
| Hope Mills | 2,297,330 | 151,963 | - | 1,900,493 | - | 51,215 | 308,327 | 333,243 | 5,042,571 |
| Linden | 14,437 | - | - | 19,887 | - | 533 | 6,883 | 4,819 | 46,558 |
| Spring Lake | 1,847,067 | 92,184 | - | 1,303,351 | - | 35,032 | 242,112 | 216,905 | 3,736,651 |
| Stedman | 120,590 | 11,015 | - | 106,935 | - | - | 23,507 | 22,733 | 284,780 |
| Wade | 45,500 | - | - | 81,110 | - | 2,225 | 17,163 | 15,274 | 161,272 |
| Currituck | No incorporated towns | | | | | | | | |
| Dare | | | | | | | | | |
| Duck | 1,462,893 | - | - | 624,508 | - | 2,066 | 148,610 | 10,234 | 2,248,311 |
| Kill Devil Hills | 3,664,922 | - | - | 1,588,810 | - | 26,980 | 346,119 | 225,681 | 5,852,511 |
| Kitty Hawk | 2,007,567 | - | - | 836,815 | - | 13,769 | 177,588 | 100,954 | 3,136,693 |
| Manteo | 1,011,084 | 11,749 | - | 431,643 | - | 4,634 | 102,620 | 25,637 | 1,587,368 |
| Nags Head | 3,683,489 | 38,764 | - | 1,579,525 | - | 12,390 | 293,286 | 118,187 | 5,725,641 |
| Southern Shores | 1,012,994 | - | - | 432,387 | - | 10,187 | 129,436 | 106,243 | 1,691,248 |
| Davidson | | | | | | | | | |
| Denton | 464,398 | - | - | 233,038 | 9,364 | - | 37,487 | 49,563 | 793,850 |
| High Point** | See Guilford County | | | | | | | | |
| Lexington | 6,647,817 | 147,320 | 214,712 | 3,216,666 | - | 87,299 | 1,226,308 | 624,622 | 12,164,744 |
| Thomasville* | 7,127,298 | - | 124,391 | 3,983,589 | 280,849 | 108,816 | 1,000,839 | 686,367 | 13,312,148 |
| Davie | | | | | | | | | |
| Bermuda Run | 430,896 | - | - | 233,900 | - | 6,309 | 75,949 | - | 747,054 |
| Cooleemee | 122,004 | - | - | 147,364 | - | 3,968 | 52,449 | 28,071 | 353,856 |
| Mocksville | 1,591,294 | - | - | 684,738 | 201,770 | 18,467 | 310,589 | 137,750 | 2,944,609 |
| Duplin | | | | | | | | | |
| Beulaville | 317,352 | 8,384 | - | 171,118 | - | 4,575 | 54,490 | 40,188 | 596,108 |
| Calypso | 56,715 | 1,368 | - | 68,733 | - | - | 12,033 | 17,836 | 156,685 |
| Faison* | 266,553 | 2,829 | - | 120,070 | 23,776 | 3,247 | 49,133 | 28,873 | 494,480 |
| Greenevers | 34,458 | - | - | 90,595 | - | 9,061 | 44,990 | 17,585 | 196,690 |
| Harrells** | See Sampson County | | | | | | | | |
| Kenansville | 228,755 | 3,513 | - | 185,823 | - | 5,021 | 62,030 | 38,657 | 523,798 |
| Magnolia | 113,035 | 890 | - | 151,652 | - | 3,127 | 21,473 | 34,950 | 325,127 |
| Mount Olive** | See Wayne County | | | | | | | | |
| Rose Hill | 352,017 | 4,575 | - | 214,583 | - | 5,739 | 46,926 | 51,127 | 674,968 |
| Teachey | 41,454 | - | - | 39,417 | - | - | 6,147 | 8,329 | 95,348 |
| Wallace* | 1,140,038 | 15,201 | - | 554,026 | - | 15,006 | 125,453 | 110,430 | 1,960,153 |
| Warsaw | 849,768 | 13,543 | - | 488,884 | 8,209 | 13,219 | 95,334 | 96,019 | 1,564,976 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Durham | | | | | | | | | |
| Chapel Hill** | See Orange County | See Orange County | | | | | | | |
| Durham* | 80,976,198 | 2,331,371 | - | 34,975,960 | - | 853,311 | 7,682,105 | 5,229,897 | 132,048,843 |
| Morrisville** | See Wake County | | | | | | | | |
| Raleigh | See Wake County | | | | | | | | |
| Edgecombe | | | | | | | | | |
| Conetoe | 16,817 | 1,241 | - | 49,527 | - | 1,572 | 9,215 | 11,292 | 89,663 |
| Leggett | 6,537 | - | - | 10,076 | - | 318 | 2,955 | - | 19,886 |
| Macclesfield | 61,356 | - | - | 60,921 | - | 1,924 | 7,708 | 14,563 | 146,471 |
| Pinetops | 151,374 | 10,366 | - | 191,500 | - | 6,094 | 8,065 | 48,259 | 415,659 |
| Princeville | 325,527 | 7,476 | - | 135,478 | - | 4,424 | 25,346 | 37,506 | 535,757 |
| Rocky Mount** | See Nash County | | | | | | | | |
| Sharpsburg** | See Nash County | | | | | | | | |
| Speed | 7,924 | - | - | 9,262 | - | 292 | 2,105 | 3,020 | 22,603 |
| Tarboro | 2,991,386 | 156,986 | - | 1,512,966 | 171,363 | 47,770 | 674,317 | 330,476 | 5,885,266 |
| Whitakers** | See Nash County | | | | | | | | |
| Forsyth | | | | | | | | | |
| Bethania | 61,422 | 2,771 | - | 20,672 | - | 1,538 | 10,092 | 7,998 | 104,493 |
| Clemmons | 1,261,357 | 143,874 | - | 422,934 | 422 | 70,219 | 539,399 | 452,814 | 2,891,018 |
| High Point** | See Guilford County | | | | | | | | |
| Kernersville* | 8,685,964 | 324,969 | - | 2,899,073 | 853,191 | 85,293 | 877,705 | 554,972 | 14,281,167 |
| King** | See Stokes County | | | | | | | | |
| Lewisville | 1,556,684 | 86,275 | - | 505,606 | - | 40,770 | 294,141 | 263,430 | 2,746,905 |
| Rural Hall | 674,059 | 7,462 | - | 232,785 | 590 | 10,655 | 134,540 | 74,499 | 1,134,590 |
| Tobaccoville* | 66,888 | 14,625 | - | 22,774 | 1,746 | 9,779 | 58,604 | 49,323 | 223,740 |
| Walkertown | 502,182 | 57,037 | - | 181,064 | - | 17,520 | 175,503 | 107,497 | 1,040,803 |
| Winston-Salem | 73,643,078 | 5,076,152 | - | 25,104,761 | 3,278,919 | 826,877 | 9,318,607 | 5,468,351 | 122,716,744 |
| Franklin | | | | | | | | | |
| Bunn | 99,205 | 2,131 | - | 33,171 | - | 1,593 | 15,701 | 12,270 | 164,071 |
| Centerville | - | - | - | - | - | 438 | 3,207 | - | 3,645 |
| Franklinton | 442,049 | 14,330 | - | 157,389 | - | 7,756 | 64,307 | 57,257 | 743,089 |
| Louisburg | 952,866 | 12,668 | - | 318,398 | - | 13,511 | 176,818 | 90,099 | 1,564,361 |
| Youngsville | 489,465 | - | - | 153,509 | - | 4,368 | 49,569 | 30,657 | 727,568 |
| Wake Forest** | See Wake County | | | | | | | | |
| Gaston | | | | | | | | | |
| Belmont | 2,859,309 | 109,400 | - | 1,315,687 | - | 37,742 | 644,002 | 251,014 | 5,217,155 |
| Bessemer City | 1,054,813 | 61,207 | - | 775,903 | - | 22,328 | 284,264 | 165,211 | 2,363,726 |
| Cherryville | 1,370,742 | 39,192 | - | 829,982 | - | 23,784 | 217,641 | 184,370 | 2,665,711 |
| Cramerton | 1,185,407 | 19,971 | - | 450,179 | - | - | 115,328 | 84,911 | 1,855,796 |
| Dallas | 524,978 | 2,537 | - | 526,709 | - | - | 135,510 | 103,983 | 1,293,717 |
| Gastonia | 22,428,369 | 1,379,287 | 311,024 | 10,224,167 | - | 293,098 | 3,171,334 | 1,942,927 | 39,750,206 |
| High Shoals* | 114,026 | - | - | 110,470 | - | - | 15,050 | 19,394 | 258,940 |
| Kings Mountain** | See Cleveland County | | | | | | | | |
| Lowell | 640,555 | 21,942 | - | 398,212 | 18,638 | - | 114,669 | 82,638 | 1,276,654 |
| McAdenville | - | - | - | 90,913 | - | - | 158,433 | 20,059 | 269,404 |
| Mount Holly | 3,182,493 | 95,541 | - | 1,453,901 | 161,829 | 34,487 | 497,615 | 284,015 | 5,709,881 |
| Ranlo | 415,202 | 11,840 | - | 330,196 | - | - | 140,115 | 65,934 | 963,287 |
| Spencer Mountain | 3,164 | - | - | 7,492 | 343 | - | 2,746 | 1,640 | 15,385 |
| Stanley | 1,011,408 | 25,826 | - | 455,807 | - | - | 181,661 | 92,765 | 1,767,467 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Gates | | | | | | | | | |
| Gatesville | 40,448 | - | - | 42,679 | - | 1,203 | 18,035 | 9,524 | 111,889 |
| Graham | | | | | | | | | |
| Lake Santeetlah | 79,117 | - | - | 31,864 | 458 | - | 1,742 | 9,234 | 122,416 |
| Robbinsville | 231,798 | - | - | 55,710 | 30,652 | - | 36,730 | 21,193 | 376,083 |
| Granville | | | | | | | | | |
| Creedmoor | 1,171,922 | 46,250 | - | 392,423 | - | 10,479 | 142,808 | 78,970 | 1,842,853 |
| Oxford | 2,274,533 | 137,081 | - | 1,385,657 | - | 36,325 | 269,784 | 234,508 | 4,337,888 |
| Stem | 46,106 | 2,265 | - | 38,208 | - | 1,005 | 9,281 | 8,328 | 105,192 |
| Stovall | 62,273 | - | - | 62,761 | - | 1,649 | 8,653 | 13,606 | 148,943 |
| Greene | | | | | | | | | |
| Hookerton | 56,904 | 920 | - | 25,615 | 237 | 2,027 | 19,771 | 14,747 | 120,221 |
| Snow Hill | 286,958 | 6,256 | - | 122,388 | - | 6,554 | 80,007 | 45,988 | 548,151 |
| Walstonburg | 31,598 | 1,184 | - | 14,477 | - | 966 | 1,456 | 7,497 | 57,179 |
| Guilford | | | | | | | | | |
| Archdale** | See Randolph County | | | | | | | | |
| Burlington** | See Alamance County | | | | | | | | |
| Gibsonville** | See Alamance County | | | | | | | | |
| Greensboro | 103,480,740 | 7,297,101 | 3,275,134 | 34,763,570 | 1,586,365 | 980,199 | 11,883,832 | 6,259,575 | 169,526,516 |
| High Point* | 40,679,844 | 1,959,950 | - | 13,154,684 | 948,956 | 375,025 | 3,812,762 | 2,514,269 | 63,445,490 |
| Jamestown | 1,046,258 | 30,810 | - | 327,576 | - | 13,275 | 222,611 | 90,751 | 1,731,281 |
| Kernersville** | See Forsyth County | | | | | | | | |
| Oak Ridge | - | - | - | - | - | 17,621 | 125,011 | - | 142,632 |
| Pleasant Garden | - | - | - | - | - | 20,512 | 141,311 | - | 161,822 |
| Sedalia | 53,575 | - | - | - | - | 2,676 | 18,570 | - | 74,821 |
| Stokesdale | - | - | - | - | - | 14,422 | 96,886 | - | 111,307 |
| Summerfield | - | - | - | - | - | 30,836 | 188,261 | - | 219,097 |
| Whitsett | - | - | - | - | - | 2,989 | 61,940 | - | 64,929 |
| Halifax | | | | | | | | | |
| Enfield | 406,099 | 16,102 | - | 124,087 | 988 | 10,385 | 50,707 | 75,699 | 684,067 |
| Halifax | 60,189 | 125 | - | 18,961 | - | 1,469 | 15,257 | 12,790 | 108,792 |
| Hobgood | 45,727 | - | - | 15,019 | - | 1,714 | 12,158 | 17,071 | 91,689 |
| Littleton | 192,640 | 16,397 | - | 63,964 | 4,950 | 2,946 | 27,113 | 24,845 | 332,855 |
| Roanoke Rapids | 4,602,236 | 308,667 | - | 2,379,193 | 104,489 | 72,598 | 859,132 | 493,664 | 8,819,980 |
| Scotland Neck | 388,491 | 21,234 | - | 123,368 | 9,434 | 9,959 | 74,837 | 73,078 | 700,401 |
| Weldon | 444,894 | 27,967 | - | 148,559 | - | 5,841 | 74,727 | 44,917 | 746,906 |
| Harnett | | | | | | | | | |
| Angier | 825,173 | 43,715 | - | 354,212 | - | 15,684 | 115,095 | 112,515 | 1,466,395 |
| Broadway** | See Lee County | | | | | | | | |
| Coats | 516,221 | 21,196 | - | 208,662 | - | 8,263 | 53,003 | 64,113 | 871,459 |
| Dunn | 2,758,900 | 142,363 | - | 1,195,890 | 49,096 | 40,955 | 457,912 | 300,447 | 4,945,563 |
| Erwin | 914,293 | 16,446 | - | 456,877 | 11,215 | 19,801 | 102,548 | 146,584 | 1,667,763 |
| Lillington | 1,006,296 | 39,224 | - | 436,454 | 498 | 12,850 | 143,421 | 87,959 | 1,726,702 |
| Haywood | | | | | | | | | |
| Canton | 2,177,701 | 55,238 | - | 816,798 | 149,825 | 17,338 | 475,927 | 133,478 | 3,826,305 |
| Clyde | 280,426 | 15,028 | - | 272,940 | - | - | 60,055 | 40,565 | 669,014 |
| Maggie Valley | 697,337 | 24,293 | - | 149,918 | - | 3,393 | 68,739 | 18,600 | 962,279 |
| Waynesville | 3,232,356 | 112,388 | - | 1,889,405 | - | 40,173 | 473,565 | 324,282 | 6,072,169 |

TABLE 67. -Continued

| | Property tax levies | License and "meals" taxes 1 | Occupancy taxes 1 | Municipal share of local government sales taxes 2 | Hold harmless distribution | Municipal share of state beer and wine excise taxes | Utility franchise tax 3 | Motor fuel tax [Powell Bill allocation] | Total |
|-----------------------|---------------------------|--------------------------------------|----------------------|---------------------------------------------------------------|----------------------------------|-----------------------------------------------------------------|-------------------------------|-----------------------------------------------------|------------|
| Municipalities | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] |
| Henderson | | | | | | | | | |
| Flat Rock | - | - | - | 517,812 | - | 11,518 | 124,429 | - | 653,759 |
| Fletcher | 1,641,069 | 9,031 | - | 901,521 | - | 20,486 | 375,988 | 127,628 | 3,075,723 |
| Hendersonville | 4,894,193 | 107,166 | - | 2,218,732 | 43,100 | 49,527 | 667,496 | 338,229 | 8,318,443 |
| Laurel Park | 812,683 | 14,640 | - | 401,906 | - | 8,937 | 60,890 | 93,822 | 1,392,878 |
| Mills River | 356,389 | - | - | 993,510 | - | - | 178,856 | - | 1,528,755 |
| Saluda** | See Polk County | | | | | | | | |
| Hertford | | | | | | | | | |
| Ahoskie | 1,351,016 | 111,220 | - | 574,084 | - | 19,051 | 209,204 | 142,295 | 2,406,870 |
| Cofield | 86,777 | 2,859 | - | 30,156 | 28,924 | 1,447 | 16,129 | 9,678 | 175,970 |
| Como | 10,384 | 82 | - | 4,112 | - | 322 | 4,042 | - | 18,943 |
| Harrellsville | 19,238 | - | - | 6,103 | - | 425 | 3,527 | 2,948 | 32,241 |
| Murfreesboro | 692,984 | 34,354 | - | 256,143 | 3,774 | 10,342 | 91,721 | 75,268 | 1,164,586 |
| Winton | 174,410 | 8,029 | - | 75,703 | 12,555 | 4,028 | 24,233 | 29,646 | 328,604 |
| Hoke | | | | | | | | | |
| Raeford | 1,235,828 | 29,097 | - | 517,366 | 153,355 | 15,105 | 268,867 | 118,349 | 2,337,966 |
| Red Springs** | See Robeson County | | | | | | | | |
| Hyde | | | | | | | | | |
| No incorporated towns | | | | | | | | | |
| Iredell | | | | | | | | | |
| Davidson** | See Mecklenburg County | | | | | | | | |
| Harmony | 27,489 | 65 | - | 112,850 | - | 2,328 | 22,462 | 15,663 | 180,856 |
| Love Valley | 14,114 | - | - | 6,201 | - | 127 | 1,030 | 6,058 | 27,531 |
| Mooreville | 11,918,941 | 179,950 | 362,240 | 4,127,027 | - | 86,307 | 1,087,573 | 592,825 | 18,354,863 |
| Statesville | 8,535,309 | 389,290 | 646,088 | 5,007,488 | 365,947 | 104,328 | 1,643,998 | 734,374 | 17,426,822 |
| Troutman | 565,458 | - | - | 340,532 | 9,143 | 7,001 | 92,613 | 52,758 | 1,067,505 |
| Jackson | | | | | | | | | |
| Dillsboro | 79,450 | 6,627 | - | 35,080 | - | - | 8,351 | 6,281 | 135,789 |
| Forest Hills | 19,782 | - | - | 9,123 | - | - | 4,160 | 9,355 | 42,420 |
| Highlands** | See Macon County | | | | | | | | |
| Sylva | 1,002,872 | 28,212 | - | 434,968 | - | 10,617 | 160,812 | 69,138 | 1,706,619 |
| Webster | 19,466 | - | - | 4,761 | 616 | - | 6,039 | 11,937 | 42,819 |
| Johnston | | | | | | | | | |
| Benson | 854,759 | 16,629 | - | 356,900 | - | 13,129 | 282,788 | 95,603 | 1,619,808 |
| Clayton | 4,121,426 | 169,920 | - | 1,605,377 | - | 42,565 | 403,651 | 290,017 | 6,632,955 |
| Four Oaks | 288,494 | 8,566 | - | 101,207 | - | 6,820 | 67,535 | 51,450 | 524,071 |
| Kenly* | 595,935 | 10,542 | - | 212,718 | - | 7,035 | 55,899 | 51,050 | 933,179 |
| Micro | 79,366 | - | - | 28,039 | - | 2,053 | 13,823 | 14,033 | 137,314 |
| Pine Level | 294,645 | 10,105 | - | 101,593 | - | 6,915 | 32,950 | 47,542 | 493,750 |
| Princeton | 224,808 | 4,667 | - | 83,593 | - | 4,784 | 45,807 | 34,512 | 398,172 |
| Selma | 1,267,882 | 44,645 | 65,318 | 507,269 | 57,331 | 27,461 | 235,064 | 177,773 | 2,382,743 |
| Smithfield | 4,663,268 | 82,747 | 25,611 | 1,663,032 | - | 49,140 | 606,897 | 341,376 | 7,432,071 |
| Wilson's Mills | 61,830 | - | - | 19,791 | - | 6,073 | 14,490 | 30,990 | 133,173 |
| Zebulon** | See Wake County | | | | | | | | |
| Jones | | | | | | | | | |
| Maysville | 135,975 | 3,500 | - | 52,194 | - | 4,265 | 27,334 | 34,118 | 257,385 |
| Pollocksville | 48,172 | 2,084 | - | 17,546 | - | 1,130 | 11,434 | 10,829 | 91,194 |
| Trenton | 51,918 | - | - | 20,124 | - | 1,031 | 15,018 | 8,626 | 96,717 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|----------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Lee | | | | | | | | | |
| Broadway* | 295,267 | - | - | 181,702 | - | 4,325 | 38,078 | 34,074 | 553,445 |
| Sanford | 9,263,127 | 147,063 | - | 4,178,916 | 75,350 | 50,528 | 1,052,984 | 687,370 | 15,455,337 |
| Lenoir | | | | | | | | | |
| Grifton** | See Pitt County | | | | | | | | |
| Kinston | 6,960,031 | 229,237 | 145,193 | 2,835,785 | 124,102 | 100,226 | 1,302,531 | 678,809 | 12,375,914 |
| La Grange | 534,297 | 28,328 | - | 214,705 | - | 12,180 | 89,260 | 93,393 | 972,163 |
| Pink Hill | 149,514 | 3,480 | - | 61,881 | 7,810 | 2,401 | 28,243 | 20,756 | 274,084 |
| Lincoln | | | | | | | | | |
| Lincolnton | 3,551,803 | 49,484 | 25,788 | 1,931,957 | 175,035 | 43,832 | 781,677 | 307,632 | 6,867,207 |
| Maiden** | See Catawba County | | | | | | | | |
| Macon | | | | | | | | | |
| Franklin | 1,432,185 | 60,354 | - | 522,037 | - | 15,401 | 235,797 | 117,278 | 2,383,052 |
| Highlands* | 1,594,632 | 38,391 | - | 503,788 | - | 3,977 | 43,913 | 43,610 | 2,228,311 |
| Madison | | | | | | | | | |
| Hot Springs | 119,630 | - | - | 96,489 | - | 2,792 | 20,124 | 25,075 | 264,109 |
| Mars Hill | 327,013 | 2,250 | - | 262,701 | - | - | 82,659 | 53,346 | 727,969 |
| Marshall | 296,534 | 3,083 | - | 124,859 | - | - | 69,781 | 21,819 | 516,076 |
| Martin | | | | | | | | | |
| Bear Grass | 9,252 | - | - | 3,513 | - | 219 | 4,058 | 2,502 | 19,545 |
| Everetts | 25,736 | 1,818 | - | 9,375 | - | 760 | 6,473 | 6,024 | 50,187 |
| Hamilton | 67,180 | - | - | 26,021 | - | 2,177 | 137,450 | 16,924 | 249,753 |
| Hassell | 5,263 | - | - | 2,082 | - | 314 | 4,360 | 4,185 | 16,204 |
| Jamesville | 119,410 | 3,064 | - | 43,609 | - | 2,092 | 19,668 | 16,296 | 204,139 |
| Oak City | 61,846 | 30 | - | 23,605 | - | 1,580 | 11,452 | 19,963 | 118,476 |
| Parmele | 44,854 | - | - | 16,490 | - | 1,215 | 6,078 | 9,869 | 78,506 |
| Robersonville | 376,997 | 17,844 | - | 133,062 | 13,810 | 7,232 | 68,110 | 62,293 | 679,349 |
| Williamston | 1,966,463 | 69,681 | - | 704,344 | 47,866 | 24,798 | 240,146 | 176,932 | 3,230,230 |
| McDowell | | | | | | | | | |
| Marion | 1,741,131 | 20,307 | - | 1,093,980 | 66,318 | 25,863 | 435,228 | 173,409 | 3,556,236 |
| Old Fort | 365,717 | 2,568 | - | 184,806 | 116,463 | - | 115,572 | 32,347 | 817,472 |
| Mecklenburg | | | | | | | | | |
| Charlotte | 225,997,921 | 29,469,174 | - | 64,266,572 | 1,886,772 | 2,539,994 | 27,720,718 | 15,767,330 | 367,648,482 |
| Cornelius | 6,648,911 | 159,456 | - | 1,914,840 | - | 62,621 | 617,132 | 402,637 | 9,805,597 |
| Davidson* | 3,083,922 | 66,240 | - | 699,403 | 40,561 | 32,163 | 346,394 | 203,891 | 4,472,574 |
| Huntersville | 9,154,580 | 143,463 | - | 2,299,085 | - | 120,184 | 1,052,989 | 755,133 | 13,525,433 |
| Matthews | 6,509,106 | 377,063 | - | 1,858,312 | - | 103,593 | 1,095,036 | 645,620 | 10,588,731 |
| Mint Hill* | 3,875,256 | - | - | 986,551 | - | 77,821 | 410,751 | 515,956 | 5,866,335 |
| Pineville | 2,623,262 | 257,063 | - | 687,237 | 31,978 | 17,295 | 512,602 | 107,645 | 4,237,082 |
| Stallings** | See Union County | | | | | | | | |
| Weddington** | See Union County | | | | | | | | |
| Mitchell | | | | | | | | | |
| Bakersville | 90,459 | 2,669 | - | 46,832 | - | - | 29,632 | 12,572 | 182,163 |
| Spruce Pine | 714,192 | 17,890 | - | 352,541 | 9,059 | - | 238,325 | 80,433 | 1,412,441 |
| Montgomery | | | | | | | | | |
| Biscoe | 523,058 | 4,333 | - | 254,895 | 971 | 7,503 | 160,355 | 53,697 | 1,004,811 |
| Candor | 239,487 | 3,785 | - | 127,356 | - | 3,768 | 72,521 | 29,791 | 476,708 |
| Mount Gilead | 326,887 | 90 | - | 204,206 | 12,836 | 6,008 | 54,605 | 44,143 | 648,776 |
| Star | 258,622 | 2,152 | - | 118,090 | 85,976 | - | 15,771 | 31,272 | 511,883 |
| Troy | 699,224 | 24,365 | - | 617,348 | - | 17,978 | 198,823 | 117,287 | 1,675,026 |

TABLE 67. -Continued

| Municipalities | Property tax levies | License and "meals" taxes 1 | Occupancy taxes 1 | Municipal share of local government sales taxes 2 | Hold harmless distribution | Municipal share of state beer and wine excise taxes | Utility franchise tax 3 | Motor fuel tax [Powell Bill allocation] | Total |
|---------------------|---------------------|-----------------------------|-------------------|---------------------------------------------------|----------------------------|-----------------------------------------------------|-------------------------|-----------------------------------------|------------|
| | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] |
| Moore | | | | | | | | | |
| Aberdeen | 1,643,357 | 68,347 | - | 671,127 | 58,479 | 16,002 | 237,266 | 126,394 | 2,820,971 |
| Cameron | 72,489 | - | - | 53,475 | - | 1,258 | 9,186 | 9,256 | 145,664 |
| Carthage | 545,339 | - | - | 385,724 | - | 9,109 | 63,823 | 67,246 | 1,071,241 |
| Foxfire Village | 171,086 | 7,087 | - | 89,131 | - | 2,109 | 17,280 | 28,997 | 315,690 |
| Pinebluff | 284,827 | 17,716 | - | 207,719 | - | 4,905 | 37,940 | 46,976 | 600,083 |
| Pinehurst | 5,741,627 | 118,301 | - | 1,846,954 | 11,051 | 43,884 | 452,144 | 374,189 | 8,588,149 |
| Robbins | 327,246 | 3,504 | - | 223,689 | 14,212 | 5,283 | 40,030 | 38,693 | 652,656 |
| Southern Pines | 5,014,165 | 154,670 | - | 2,055,958 | 162,765 | 48,676 | 537,561 | 361,708 | 8,335,503 |
| Taylortown | 237,766 | - | - | 158,069 | - | 3,736 | 19,388 | 25,754 | 444,713 |
| Vass | 224,750 | 1,932 | - | 139,148 | - | 3,285 | 30,667 | 30,357 | 430,139 |
| Whispering Pines | 901,433 | 16,750 | - | 392,535 | - | 9,277 | 66,806 | 87,809 | 1,474,609 |
| Nash | | | | | | | | | |
| Bailey | 159,069 | 3,885 | - | 108,680 | - | 2,925 | 31,299 | 21,686 | 327,543 |
| Castalia | 18,539 | 2,440 | - | 55,718 | - | 1,503 | 10,573 | 9,628 | 98,401 |
| Dortches | - | - | - | 130,218 | - | 3,509 | 13,302 | - | 147,029 |
| Middlesex | 244,050 | 2,445 | - | 134,351 | - | 3,616 | 25,268 | 27,697 | 437,426 |
| Momeyer | 3,859 | - | - | 46,867 | - | 1,263 | 7,844 | - | 59,833 |
| Nashville | 1,677,872 | 71,810 | - | 700,128 | - | 18,862 | 202,855 | 131,500 | 2,803,027 |
| Red Oak | - | - | - | 443,658 | - | 11,957 | 15,646 | - | 471,261 |
| Rocky Mount* | 14,948,024 | 793,308 | - | 8,553,784 | - | 241,192 | 2,286,301 | 1,612,488 | 28,435,097 |
| Sharpsburg* | 267,912 | 28,943 | - | 245,823 | - | 10,565 | 94,137 | 66,080 | 713,460 |
| Spring Hope | 500,798 | 9,019 | - | 202,648 | - | 5,450 | 57,790 | 40,333 | 816,038 |
| Whitakers* | 184,045 | 6,238 | - | 115,821 | - | 3,389 | 38,558 | 25,930 | 373,980 |
| New Hanover | | | | | | | | | |
| Carolina Beach | 2,802,710 | 119,526 | 140,200 | 940,949 | - | 22,607 | 224,417 | 174,459 | 4,424,870 |
| Kure Beach | 1,000,329 | 27,989 | - | 316,298 | - | 6,996 | 66,942 | 55,220 | 1,473,773 |
| Wilmington | 39,202,396 | 2,432,259 | 505,576 | 13,040,202 | - | 392,787 | 4,375,726 | 2,502,935 | 62,451,881 |
| Wrightsville Beach | 2,041,126 | 63,315 | 334,976 | 664,499 | - | 11,218 | 204,051 | 76,229 | 3,395,415 |
| Northampton | | | | | | | | | |
| Conway | 152,818 | 3,736 | - | 96,603 | - | 3,097 | 55,413 | 22,350 | 334,016 |
| Garysburg | 149,098 | 15,072 | - | 165,783 | - | 5,321 | 19,487 | 39,228 | 393,989 |
| Gaston | 173,761 | 17,915 | - | 133,371 | - | 4,278 | 43,792 | 38,247 | 411,363 |
| Jackson | 117,214 | 5,409 | - | 91,845 | - | 2,942 | 21,423 | 20,961 | 259,793 |
| Lasker | 4,701 | - | - | 13,292 | - | 425 | 3,627 | 3,851 | 25,896 |
| Rich Square | 207,805 | 361 | - | 120,595 | - | 3,848 | 38,879 | 30,777 | 402,265 |
| Seaboard | 100,067 | 4,095 | - | 90,778 | - | 2,908 | 19,839 | 21,133 | 238,819 |
| Severn | 96,010 | 116 | - | 34,720 | 15,495 | 1,112 | 16,443 | 9,155 | 173,051 |
| Woodland | 123,589 | - | - | 109,851 | - | 3,522 | 24,615 | 28,132 | 289,709 |
| Onslow | | | | | | | | | |
| Holly Ridge | 183,875 | 12,547 | - | 133,985 | - | 3,565 | 25,557 | 33,905 | 393,434 |
| Jacksonville | 10,991,828 | 750,017 | - | 10,943,776 | - | 293,571 | 1,537,758 | 1,663,988 | 26,180,938 |
| North Topsail Beach | 1,408,325 | 31,539 | 224,720 | 134,954 | 21,662 | 3,590 | 83,984 | 28,753 | 1,937,527 |
| Richlands | 214,859 | 9,338 | - | 146,751 | - | 3,904 | 56,027 | 30,664 | 461,543 |
| Surf City** | See Pender County | | | | | | | | |
| Swansboro | 563,431 | 11,138 | - | 234,747 | - | 6,287 | 65,456 | 44,436 | 925,495 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|-------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Orange | | | | | | | | | |
| Carrboro | 7,730,858 | 392,393 | - | 2,767,511 | - | 74,986 | 438,093 | 423,900 | 11,827,742 |
| Chapel Hill* | 23,784,763 | 1,034,715 | 563,286 | 8,224,376 | - | 217,614 | 1,986,082 | 1,375,512 | 37,186,349 |
| Durham** | See Durham County | | | | | | | | |
| Hillsborough | 2,906,060 | 281,305 | - | 880,223 | - | 23,771 | 266,495 | 166,864 | 4,524,718 |
| Mebane** | See Alamance County | | | | | | | | |
| Pamlico | | | | | | | | | |
| Alliance | - | - | - | - | - | 3,427 | 22,544 | - | 25,971 |
| Arapahoe | 4,707 | - | - | 1,525 | 628 | 1,864 | 16,143 | - | 24,868 |
| Bayboro | 68,359 | 7,215 | - | 22,160 | 145 | 3,191 | 33,972 | 23,145 | 158,188 |
| Grantsboro | 14,704 | - | - | 4,797 | 938 | 3,436 | 13,639 | - | 37,514 |
| Mesic | 16,979 | - | - | 5,592 | 207 | 1,087 | 6,093 | 7,517 | 37,475 |
| Minnesott Beach | 63,531 | 2,372 | - | 20,092 | - | 1,336 | 6,850 | 15,339 | 109,520 |
| Oriental | 251,592 | 10,369 | 11,402 | 81,368 | - | 3,736 | 31,491 | 37,980 | 427,938 |
| Stonewall | 15,591 | - | - | 5,889 | 176 | 1,224 | 7,875 | 8,400 | 39,155 |
| Vandemere | 25,394 | - | - | 8,275 | - | 1,233 | 10,274 | 13,645 | 58,820 |
| Pasquotank | | | | | | | | | |
| Elizabeth City* | 3,984,845 | 318,059 | - | 2,324,927 | - | 75,115 | 679,903 | 461,371 | 7,844,220 |
| Pender | | | | | | | | | |
| Atkinson | 39,731 | 80 | - | 40,438 | - | 1,026 | 12,584 | 11,549 | 105,409 |
| Burgaw | 865,314 | 7,381 | - | 584,608 | - | 14,933 | 126,701 | 102,390 | 1,701,327 |
| Saint Helena | 11,770 | - | - | 69,496 | - | 1,774 | 5,190 | 10,563 | 98,793 |
| Surf City* | 1,976,154 | 15,765 | 203,907 | 243,089 | 1,406 | 6,257 | 79,022 | 53,943 | 2,579,544 |
| Topsail Beach | 1,072,597 | 23,477 | 362,847 | 83,135 | 4,451 | 2,122 | 29,897 | 16,632 | 1,595,157 |
| Wallace** | See Duplin County | | | | | | | | |
| Watha | 2,591 | - | - | 26,666 | - | 683 | 2,899 | 3,991 | 36,829 |
| Perquimans | | | | | | | | | |
| Hertford | 371,420 | 28,958 | - | 319,208 | - | 8,933 | 67,037 | 59,520 | 855,077 |
| Winfall | 87,898 | 5,935 | - | 86,336 | - | 2,418 | 14,339 | 18,848 | 215,774 |
| Person | | | | | | | | | |
| Roxboro | 3,750,523 | 185,966 | - | 1,279,295 | 6,915 | 38,000 | 627,736 | 244,146 | 6,132,581 |
| Pitt | | | | | | | | | |
| Ayden | 753,559 | 49,341 | - | 792,450 | - | 19,859 | 255,107 | 144,052 | 2,014,368 |
| Bethel | 264,777 | 17,629 | - | 286,522 | - | 7,168 | 49,024 | 54,747 | 679,866 |
| Falkland | 10,925 | 180 | - | 19,248 | - | 481 | 2,193 | 2,461 | 35,488 |
| Farmville | 1,179,361 | 52,161 | - | 773,488 | 23,045 | 19,760 | 358,235 | 141,678 | 2,547,729 |
| Fountain | 98,222 | 435 | - | 91,922 | - | 2,302 | 5,192 | 17,323 | 215,396 |
| Greenville | 18,890,992 | 1,524,009 | - | 10,763,317 | - | 272,651 | 3,538,871 | 1,680,629 | 36,670,468 |
| Grifton* | 382,954 | 13,246 | - | 358,600 | - | 9,530 | 68,037 | 69,518 | 901,885 |
| Grimesland | 48,810 | 2,774 | - | 75,346 | - | 1,885 | 23,672 | 13,421 | 165,909 |
| Simpson | 70,262 | - | - | 79,632 | - | 1,993 | 4,294 | 14,312 | 170,492 |
| Winterville | 1,256,045 | 43,396 | - | 910,679 | - | 23,200 | 113,662 | 165,092 | 2,512,073 |
| Polk | | | | | | | | | |
| Columbus | 295,969 | 9,600 | 18,000 | 161,762 | 875 | 4,355 | 43,338 | 34,720 | 568,620 |
| Saluda* | 343,704 | 2,440 | - | 92,291 | 20,104 | - | 27,883 | 26,310 | 512,732 |
| Tryon | 854,563 | 18,792 | - | 283,341 | 48,437 | 7,606 | 83,894 | 66,947 | 1,363,580 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|-------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Randolph | | | | | | | | | |
| Archdale* | 1,760,334 | 97,539 | - | 1,413,198 | - | 1,233 | 315,454 | 267,846 | 3,855,605 |
| Asheboro | 8,814,195 | 354,229 | - | 3,495,304 | 317,129 | - | 1,629,787 | 618,161 | 15,228,805 |
| Franklinville | 110,854 | - | - | 203,181 | - | - | 18,277 | 37,060 | 369,371 |
| High Point** | See Guilford County | | | | | | | | |
| Liberty | 752,576 | 26,374 | - | 423,627 | 8,171 | 11,643 | 120,653 | 91,994 | 1,435,038 |
| Ramseur | 599,315 | 12,943 | - | 250,751 | 27,817 | - | 62,755 | 50,560 | 1,004,142 |
| Randleman | 1,330,353 | 28,235 | - | 595,977 | 25,568 | 16,513 | 327,973 | 113,180 | 2,437,798 |
| Seagrove | 96,902 | - | - | 38,790 | 5,462 | - | 15,716 | 11,335 | 168,206 |
| Staley | 22,896 | - | - | 55,123 | - | - | 22,278 | 13,024 | 113,321 |
| Thomasville** | See Davidson County | See Davidson County | | | | | | | |
| Trinity | 218,103 | - | - | 1,060,011 | - | - | 209,688 | 152,549 | 1,640,351 |
| Richmond | | | | | | | | | |
| Dobbins Heights | 68,230 | - | - | 151,202 | - | 3,968 | 14,575 | 33,070 | 271,046 |
| Ellerbe | 138,764 | 1,605 | - | 165,403 | - | 4,291 | 47,306 | 42,142 | 399,512 |
| Hamlet | 1,408,684 | 27,433 | - | 975,803 | - | 25,571 | 309,755 | 201,087 | 2,948,333 |
| Hoffman | 25,545 | - | - | 105,047 | - | 2,736 | 9,646 | 29,994 | 172,968 |
| Norman | - | - | - | 12,421 | - | 331 | 3,594 | - | 16,346 |
| Rockingham | 2,217,862 | 140,337 | - | 1,570,390 | - | 41,113 | 692,019 | 284,554 | 4,946,276 |
| Robeson | | | | | | | | | |
| Fairmont | 460,713 | 21,852 | - | 433,070 | - | 11,390 | 86,260 | 92,499 | 1,105,784 |
| Lumber Bridge | 14,625 | - | - | 19,428 | - | - | 8,551 | 4,769 | 47,373 |
| Lumberton | 6,182,688 | 298,834 | 418,547 | 3,474,595 | - | 90,954 | 1,050,056 | 641,592 | 12,157,266 |
| Marietta | - | - | - | 26,724 | - | - | 2,387 | - | 29,112 |
| Maxton* | 477,151 | 4,663 | - | 418,313 | - | 10,896 | 98,594 | 82,825 | 1,092,442 |
| McDonald | 838 | - | - | 19,873 | - | - | 2,307 | 3,930 | 26,948 |
| Orrum | - | - | - | 12,811 | - | - | 5,232 | - | 18,043 |
| Parkton | 63,440 | 575 | - | 70,973 | - | - | 17,665 | 16,954 | 169,607 |
| Pembroke | 507,138 | 20,784 | - | 445,969 | - | 11,690 | 98,308 | 82,541 | 1,166,430 |
| Proctorville | 5,801 | - | - | 21,565 | - | - | 3,972 | 5,388 | 36,727 |
| Raynham | 3,480 | - | - | 11,545 | - | - | 2,113 | 2,891 | 20,029 |
| Red Springs* | 682,895 | 35,400 | - | 569,325 | - | 14,864 | 111,114 | 106,162 | 1,519,760 |
| Rennert | 3,725 | - | - | 54,877 | - | - | 5,427 | 10,461 | 74,489 |
| Rowland | 231,030 | 6,959 | 35,261 | 188,767 | - | 4,935 | 33,749 | 44,103 | 544,803 |
| St Pauls | 489,675 | 21,554 | - | 368,139 | - | 2,328 | 78,568 | 73,429 | 1,033,693 |
| Rockingham | | | | | | | | | |
| Eden | 4,341,438 | 42,430 | - | 2,230,501 | 59,471 | 68,170 | 907,471 | 490,401 | 8,139,882 |
| Madison | 1,733,919 | 42,855 | - | 316,222 | 108,918 | 9,667 | 232,261 | 73,859 | 2,517,701 |
| Mayodan | 737,087 | 33,101 | - | 338,488 | 26,393 | 10,234 | 360,407 | 74,121 | 1,579,831 |
| Reidsville | 5,985,262 | 185,613 | - | 2,053,805 | 244,492 | 63,008 | 1,232,815 | 450,326 | 10,215,321 |
| Stoneville | 463,307 | 1,200 | - | 139,553 | 28,126 | 4,218 | 13,624 | 31,688 | 681,717 |
| Wentworth | - | - | - | 398,896 | - | 12,099 | 88,047 | - | 499,043 |

TABLE 67. -Continued

| Municipalities | Property tax levies | License and "meals" taxes 1 | Occupancy taxes 1 | Municipal share of local government sales taxes 2 | Hold harmless distribution | Municipal share of state beer and wine excise taxes | Utility franchise tax 3 | Motor fuel tax [Powell Bill allocation] | Total |
|-------------------|---------------------|-----------------------------|-------------------|---------------------------------------------------|----------------------------|-----------------------------------------------------|-------------------------|-----------------------------------------|------------|
| | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] |
| Rowan | | | | | | | | | |
| China Grove | 1,004,148 | - | - | 572,468 | - | 16,556 | 201,230 | 107,988 | 1,902,390 |
| Cleveland | 263,021 | 2,231 | - | 120,985 | 97,758 | 3,500 | 324,942 | 28,399 | 840,837 |
| East Spencer | 395,324 | 9,180 | - | 258,367 | - | 7,464 | 74,473 | 63,068 | 807,877 |
| Faith | 180,327 | 3,544 | - | 103,885 | - | 3,002 | 27,749 | 23,299 | 341,806 |
| Granite Quarry | 504,814 | 16,543 | - | 328,669 | - | 9,504 | 66,533 | 67,459 | 993,522 |
| Kannapolis** | See Cabarrus County | | | | | | | | |
| Landis | 545,506 | - | - | 450,134 | - | 13,026 | 212,101 | 90,638 | 1,311,405 |
| Rockwell | 345,245 | 14,163 | - | 297,253 | - | 8,602 | 103,434 | 59,222 | 827,919 |
| Salisbury | 12,622,776 | 522,973 | - | 4,120,473 | 854,205 | 121,107 | 1,856,834 | 839,715 | 20,938,082 |
| Spencer | 1,015,875 | 15,764 | - | 502,802 | - | 14,555 | 121,590 | 107,340 | 1,777,926 |
| Rutherford | | | | | | | | | |
| Bostic | 32,022 | 1,297 | - | 13,887 | - | - | 24,444 | 11,095 | 82,745 |
| Chimney Rock | 34,334 | - | - | 20,670 | - | - | 10,828 | - | 65,832 |
| Ellenboro | 44,540 | 1,050 | - | 19,625 | - | - | 42,442 | 18,815 | 126,472 |
| Forest City | 1,248,762 | 80,354 | - | 526,550 | 64,052 | 31,996 | 330,479 | 246,016 | 2,528,209 |
| Lake Lure | 1,286,903 | 25,989 | - | 539,411 | - | 4,501 | 77,350 | 62,887 | 1,997,040 |
| Ruth | 54,375 | - | - | 23,758 | 9,644 | - | 11,648 | 12,446 | 111,871 |
| Rutherfordton | 1,214,258 | 35,993 | - | 563,908 | 7,002 | 17,776 | 292,064 | 137,440 | 2,268,440 |
| Spindale | 1,012,154 | 16,648 | - | 474,657 | 88,424 | - | 268,243 | 134,842 | 1,994,968 |
| Sampson | | | | | | | | | |
| Autoryville | 33,994 | 2,420 | - | 32,806 | - | - | 9,375 | 10,626 | 89,221 |
| Clinton | 2,424,331 | 60,320 | - | 1,420,568 | 92,780 | 37,098 | 598,891 | 259,800 | 4,893,787 |
| Faison** | See Duplin County | | | | | | | | |
| Garland | 141,407 | 4,882 | - | 128,261 | - | 3,358 | 27,222 | 33,662 | 338,792 |
| Harrells* | 10,694 | - | - | 32,792 | - | - | 9,789 | 6,464 | 59,739 |
| Newton Grove | 156,062 | 4,094 | - | 100,587 | - | 2,628 | 31,421 | 21,012 | 315,804 |
| Roseboro | 371,184 | 22,371 | - | 221,641 | - | 5,794 | 53,837 | 46,287 | 721,113 |
| Salemburg | 70,392 | 6,562 | - | 78,164 | - | - | 26,591 | 18,134 | 199,843 |
| Turkey | 18,655 | - | - | 43,499 | - | - | 7,931 | 9,408 | 79,493 |
| Scotland | | | | | | | | | |
| East Laurinburg | - | - | - | - | - | 1,245 | 25,956 | 10,438 | 37,639 |
| Gibson | 107,451 | 18,376 | - | 36,999 | - | 2,482 | 17,121 | 19,120 | 201,550 |
| Laurinburg | 2,785,862 | 25,071 | - | 1,107,970 | - | 68,097 | 761,173 | 478,950 | 5,227,124 |
| Maxton** | See Robeson County | | | | | | | | |
| Wagram | 148,015 | 3,641 | - | 51,420 | - | 3,384 | 21,412 | 28,759 | 256,631 |
| Stanly | | | | | | | | | |
| Albemarle | 4,937,429 | 1,079,420 | - | 2,365,703 | - | 67,363 | 874,567 | 517,909 | 9,842,391 |
| Badin | 326,458 | - | - | 171,483 | - | - | 62,151 | 39,912 | 600,003 |
| Locust* | 525,831 | 2,200 | - | 370,479 | - | - | 74,231 | 78,971 | 1,051,713 |
| Misenhimer | 12,423 | - | - | 79,493 | - | - | 16,242 | - | 108,158 |
| New London | 105,333 | - | - | 93,096 | - | - | 103,244 | 18,425 | 320,099 |
| Norwood | 603,833 | 1,763 | - | 330,528 | - | 9,410 | 96,012 | 73,781 | 1,115,326 |
| Oakboro | 492,809 | 10,681 | - | 178,972 | - | - | 78,237 | 56,453 | 817,151 |
| Red Cross | 63,533 | - | - | 76,503 | - | - | 13,629 | - | 153,665 |
| Richfield | 73,495 | - | - | 77,847 | - | 2,196 | 33,741 | 22,728 | 210,007 |
| Stanfield | 359,292 | 5,717 | - | 185,411 | - | - | 51,448 | 40,091 | 641,959 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|---------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Stokes | | | | | | | | | |
| Danbury | 17,884 | - | - | 7,586 | - | 455 | 11,927 | 5,797 | 43,648 |
| King* | 1,653,627 | 45,725 | - | 684,700 | - | 25,647 | 239,928 | 180,425 | 2,830,052 |
| Tobaccoville** | See Forsyth County | | | | | | | | |
| Walnut Cove | 349,637 | 3,128 | - | 150,561 | - | 6,373 | 72,174 | 45,406 | 627,279 |
| Surry | | | | | | | | | |
| Dobson | 338,824 | 9,577 | - | 309,253 | - | 6,305 | 74,857 | 44,225 | 783,040 |
| Elkin* | 1,707,547 | - | - | 866,757 | 141,856 | 17,651 | 254,208 | 130,966 | 3,118,986 |
| Mount Airy | 4,234,756 | 77,511 | 93,881 | 1,788,700 | 470,354 | 36,428 | 554,769 | 258,007 | 7,514,406 |
| Pilot Mountain | 560,482 | 3,756 | - | 270,291 | 34,567 | 5,446 | 62,937 | 40,625 | 978,106 |
| Swain | | | | | | | | | |
| Bryson City | 375,764 | 13,119 | - | 271,406 | - | 6,184 | 65,379 | 47,445 | 779,298 |
| Transylvania | | | | | | | | | |
| Brevard | 2,821,747 | 19,936 | - | 1,042,127 | 53,407 | 29,144 | 274,050 | 202,779 | 4,443,189 |
| Rosman | 65,510 | 762 | - | 23,728 | 241 | 2,109 | 19,537 | 12,456 | 124,343 |
| Tyrrell | | | | | | | | | |
| Columbia | 124,289 | 7,573 | - | 38,406 | 3,781 | 3,655 | 33,563 | 24,944 | 236,211 |
| Union | | | | | | | | | |
| Fairview | 43,675 | - | - | 19,099 | - | - | 40,380 | - | 103,153 |
| Hemby Bridge | 33,996 | - | - | 14,334 | 642 | - | 36,804 | - | 85,775 |
| Indian Trail | 1,094,741 | 39,911 | - | 441,587 | - | 66,217 | 470,670 | 341,433 | 2,454,560 |
| Lake Park | 443,769 | 13,823 | - | 157,629 | - | - | 47,840 | 73,631 | 736,692 |
| Marshville | 520,271 | - | - | 254,365 | - | 10,752 | 139,556 | 71,422 | 996,367 |
| Marvin | 101,848 | - | - | 39,113 | - | 5,042 | 45,657 | - | 191,661 |
| Mineral Springs | 39,189 | - | - | 18,756 | - | - | 112,805 | - | 170,750 |
| Mint Hill** | See Mecklenburg County | | | | | | | | |
| Monroe | 10,832,451 | 336,751 | - | 4,761,599 | - | 126,647 | 1,522,898 | 869,297 | 18,449,643 |
| Stallings | 1,217,898 | 106,770 | - | 451,917 | - | 36,011 | 231,373 | 208,487 | 2,252,456 |
| Unionville | 54,872 | 21,141 | - | 23,847 | 4,912 | - | 170,839 | - | 275,611 |
| Waxhaw | 889,903 | 28,760 | - | 335,454 | - | 13,327 | 165,818 | 85,165 | 1,518,427 |
| Weddington* | 317,251 | 53,069 | - | 161,717 | 2,233 | 31,645 | 137,165 | - | 703,081 |
| Wesley Chapel | 67,916 | 24,093 | - | 26,392 | 2,153 | 14,733 | 96,680 | - | 231,967 |
| Wingate | 340,227 | 22,339 | - | 162,724 | - | 11,169 | 76,967 | 72,604 | 686,029 |
| Vance | | | | | | | | | |
| Henderson | 4,570,486 | 282,014 | - | 2,236,539 | 56,459 | 71,731 | 656,299 | 484,865 | 8,358,393 |
| Kittrell | 4,096 | - | - | 1,895 | - | 631 | 6,909 | 5,495 | 19,027 |
| Middleburg | 12,645 | - | - | 6,139 | - | 722 | 5,898 | 7,531 | 32,934 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|-------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|---------------|
| Wake | | | | | | | | | |
| Apex | 9,299,272 | 288,665 | - | 4,053,891 | - | 101,386 | 923,927 | 657,376 | 15,324,516 |
| Cary* | 47,894,314 | 2,369,944 | - | 18,030,100 | - | 446,076 | 3,963,494 | 2,745,220 | 75,449,147 |
| Durham** | See Durham County | | | | | | | | |
| Fuquay-Varina | 4,581,118 | 87,623 | - | 1,573,777 | 3,809 | 39,597 | 479,285 | 272,355 | 7,037,563 |
| Garner | 9,939,847 | 277,496 | - | 3,395,512 | - | 84,202 | 887,308 | 544,428 | 15,128,793 |
| Holly Springs | 5,435,033 | 126,558 | - | 1,948,022 | - | 48,853 | 313,661 | 323,628 | 8,195,755 |
| Knightdale | 2,266,707 | 81,254 | - | 1,111,642 | - | 27,314 | 179,598 | 176,053 | 3,842,569 |
| Morrisville* | 7,754,056 | 86,515 | - | 1,039,022 | 135,681 | 26,138 | 508,967 | 151,985 | 9,702,362 |
| Raleigh | 111,965,432 | 9,241,306 | - | 52,534,849 | - | 1,306,135 | 15,110,869 | 7,841,162 | 197,999,753 |
| Rolesville | 426,076 | 14,841 | - | 169,346 | - | 4,170 | 39,108 | 28,635 | 682,176 |
| Wake Forest* | 6,660,216 | - | - | 2,432,448 | - | 61,058 | 484,785 | 377,354 | 10,015,862 |
| Wendell | 1,276,000 | 32,770 | - | 785,496 | - | 19,288 | 150,780 | 128,716 | 2,393,050 |
| Zebulon* | 1,967,982 | 40,097 | - | 746,479 | 469,907 | 18,326 | 310,672 | 114,979 | 3,668,441 |
| Warren | | | | | | | | | |
| Macon | 11,436 | - | - | 17,214 | - | 481 | 3,952 | 4,283 | 37,367 |
| Norlina | 185,838 | 5,590 | - | 168,775 | - | 4,720 | 31,602 | 38,445 | 434,970 |
| Warrenton | 285,388 | 15,884 | - | 121,876 | 2,268 | 3,401 | 42,550 | 28,284 | 499,651 |
| Washington | | | | | | | | | |
| Creswell | 44,395 | 1,550 | - | 40,310 | - | 1,160 | 14,365 | 8,860 | 110,640 |
| Plymouth | 648,578 | 9,296 | - | 603,051 | - | 17,385 | 139,845 | 119,617 | 1,537,772 |
| Roper | 70,580 | 8,556 | - | 90,009 | - | 2,594 | 21,322 | 20,000 | 213,061 |
| Watauga | | | | | | | | | |
| Beech Mountain* | 2,105,642 | 32,815 | 208,109 | 75,404 | 42,106 | 1,344 | 88,274 | 104,189 | 2,657,884 |
| Blowing Rock* | 2,335,841 | 36,906 | 315,130 | 335,671 | 15,842 | 6,064 | 129,371 | 76,643 | 3,251,470 |
| Boone | 3,558,005 | 117,343 | 448,966 | 3,337,399 | - | 60,053 | 668,757 | 364,775 | 8,555,299 |
| Seven Devils* | 538,919 | - | - | 31,272 | 9,594 | 558 | 13,913 | 23,200 | 617,456 |
| Wayne | | | | | | | | | |
| Eureka | 47,231 | 1,187 | - | 26,507 | - | 247 | 8,069 | 7,075 | 90,315 |
| Fremont | 245,464 | 8,165 | - | 122,053 | 17,896 | 6,180 | 48,654 | 48,545 | 496,957 |
| Goldsboro | 11,052,668 | 484,381 | 398,946 | 5,293,576 | 49,181 | 166,232 | 1,793,550 | 1,072,467 | 20,311,000 |
| Mount Olive* | 1,115,535 | 33,056 | - | 597,812 | 6,960 | 19,739 | 199,257 | 140,715 | 2,113,074 |
| Pikeville | 174,842 | - | - | 89,096 | - | 731 | 35,746 | 23,727 | 324,141 |
| Seven Springs | 21,304 | 140 | - | 10,636 | - | 88 | 6,865 | 4,088 | 43,121 |
| Walnut Creek | 531,211 | 6,632 | - | 244,111 | - | 3,719 | 21,390 | 34,515 | 841,578 |
| Wilkes | | | | | | | | | |
| Elkin** | See Surry County | | | | | | | | |
| North Wilkesboro | 2,215,608 | 52,129 | - | 859,421 | 114,162 | 17,797 | 295,369 | 139,103 | 3,693,590 |
| Ronda | 51,510 | 170 | - | 97,293 | - | 1,997 | 15,868 | 18,676 | 185,513 |
| Wilkesboro | 1,912,493 | 47,573 | 133,167 | 661,153 | 55,545 | 13,692 | 377,579 | 109,121 | 3,310,323 |

TABLE 67. -Continued

| Municipalities | Property tax levies [\$] | License and "meals" taxes 1 [\$] | Occupancy taxes 1 [\$] | Municipal share of local government sales taxes 2 [\$] | Hold harmless distribution [\$] | Municipal share of state beer and wine excise taxes [\$] | Utility franchise tax 3 [\$] | Motor fuel tax [Powell Bill allocation] [\$] | Total [\$] |
|-------------------------------------|-----------------------------|-------------------------------------|---------------------------|-----------------------------------------------------------|------------------------------------|-------------------------------------------------------------|---------------------------------|-------------------------------------------------|----------------------|
| Wilson | | | | | | | | | |
| Black Creek | 116,473 | 112 | - | 46,497 | - | 3,109 | 48,642 | 20,373 | 235,206 |
| Elm City | 328,987 | 2,548 | - | 127,837 | 24,082 | 6,008 | 69,154 | 36,150 | 594,767 |
| Kenly** | See Johnston County | | | | | | | | |
| Lucama | 138,088 | 7,842 | - | 51,443 | - | 3,775 | 86,497 | 26,350 | 313,994 |
| Saratoga | 78,234 | - | - | 30,012 | - | 1,641 | 3,550 | 11,991 | 125,427 |
| Sharpsburg** | See Nash County | | | | | | | | |
| Sims | 23,175 | 1,846 | - | 7,897 | 291 | 554 | 10,649 | 4,365 | 48,777 |
| Stantonsburg | 120,842 | 5,840 | - | 45,377 | - | 3,135 | 103,913 | 22,853 | 301,960 |
| Wilson | 13,361,411 | 976,513 | - | 5,033,608 | - | 196,596 | 2,669,095 | 1,298,503 | 23,535,726 |
| Yadkin | | | | | | | | | |
| Boonville | 276,892 | 9,080 | - | 116,577 | 9,473 | - | 146,134 | 37,996 | 596,152 |
| East Bend | 164,700 | - | - | 75,214 | - | - | 33,908 | 24,344 | 298,165 |
| Jonesville | 665,961 | 23,234 | 17,025 | 235,979 | - | - | 76,690 | 76,114 | 1,095,004 |
| Yadkinville | 693,269 | 23,822 | - | 312,287 | 32,337 | 1,702 | 444,060 | 85,969 | 1,593,446 |
| Yancey | | | | | | | | | |
| Burnsville | 623,070 | 29,338 | - | 313,080 | - | - | 108,113 | 51,815 | 1,125,416 |
| All reporting municipalities | 1,541,567,914 | 93,875,597 | 14,898,354 | 631,533,355 | 18,102,442 | 17,784,710 | 205,971,700 | 120,726,041 | 2,644,460,113 |

Detail may not add to totals due to rounding.

* Municipality is located in more than one county. Total levies are shown only in the county where the largest portion of total property valuation is located.

1 License, meals, and occupancy taxes were reported by the municipalities and are for the preceding fiscal year. Meals taxes in the Town of Hillsborough totaled \$174,601.

2 Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$24,674,913, and Huntersville, \$1,166,581.

3 Includes telecommunications tax distribution amount of \$52,922,447.

a Includes \$151,317 distributed to the unincorporated community of Butner in Granville County as required by G.S. 136-41.1(c).

TABLE 68 . LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS

| Fiscal year | Property in unincorporated areas | | | Property in municipalities | | | | All property wherever located | | | |
|----------------|----------------------------------|---------------------------------|---------------|----------------------------|---------------------------------|----------------------|---------------|-------------------------------|---------------------------------|----------------------|---------------|
| | County-wide taxes [\$] | District or township taxes [\$] | Total [\$] | County-wide taxes [\$] | District or township taxes [\$] | Municipal taxes [\$] | Total [\$] | County-wide taxes [\$] | District or township taxes [\$] | Municipal taxes [\$] | Total [\$] |
| 1989-1990..... | 753,791,948 | 68,739,301 | 822,531,249 | 741,876,458 | 37,273,313 | 621,199,113 | 1,400,348,884 | 1,495,668,406 | 106,012,614 | 621,199,113 | 2,222,880,133 |
| 1990-1991..... | 820,973,680 | 72,006,931 | 892,980,611 | 839,161,049 | 36,900,314 | 687,891,579 | 1,563,952,942 | 1,660,134,729 | 108,907,245 | 687,891,579 | 2,456,933,553 |
| 1991-1992..... | 879,201,874 | 67,774,586 | 946,976,460 | 933,092,367 | 29,585,495 | 741,670,548 | 1,704,348,410 | 1,812,294,241 | 97,360,081 | 741,670,548 | 2,651,324,870 |
| 1992-1993..... | 929,422,746 | 74,332,553 | 1,003,755,299 | 998,512,666 | 30,410,244 | 750,523,254 | 1,779,446,164 | 1,927,935,412 | 104,742,797 | 750,523,254 | 2,783,201,463 |
| 1993-1994..... | 1,011,081,563 | 74,969,431 | 1,086,050,994 | 1,119,192,618 | 23,397,252 | 780,346,043 | 1,922,935,913 | 2,130,274,181 | 98,366,683 | 780,346,043 | 3,008,986,907 |
| 1994-1995..... | 1,087,747,296 | 88,628,122 | 1,176,375,418 | 1,217,875,970 | 25,401,958 | 848,314,079 | 2,091,592,007 | 2,305,623,266 | 114,030,080 | 848,314,079 | 3,267,967,425 |
| 1995-1996..... | 1,139,662,371 | 94,257,898 | 1,233,920,269 | 1,252,444,016 | 26,286,507 | 883,712,276 | 2,162,442,799 | 2,392,106,387 | 120,544,405 | 883,712,276 | 3,396,363,068 |
| 1996-1997..... | 1,177,246,559 | 108,801,607 | 1,286,048,166 | 1,321,613,283 | 28,536,998 | 984,354,915 | 2,334,505,196 | 2,498,859,842 | 137,338,605 | 984,354,915 | 3,620,553,362 |
| 1997-1998..... | 1,247,314,230 | 117,352,939 | 1,364,667,169 | 1,437,688,218 | 31,195,913 | 1,066,216,638 | 2,535,100,769 | 2,685,002,448 | 148,548,852 | 1,066,216,638 | 3,899,767,938 |
| 1998-1999..... | 1,311,977,814 | 123,399,627 | 1,435,377,441 | 1,544,847,316 | 33,615,403 | 1,136,153,802 | 2,714,616,521 | 2,856,825,130 | 157,015,030 | 1,136,153,802 | 4,149,993,962 |
| 1999-2000..... | 1,404,737,758 | 127,848,182 | 1,532,585,940 | 1,742,696,340 | 38,708,441 | 1,224,773,823 | 3,006,178,604 | 3,147,434,098 | 166,556,623 | 1,224,773,823 | 4,538,764,544 |
| 2000-2001..... | 1,506,887,840 | 140,620,718 | 1,647,508,558 | 1,870,514,681 | 41,029,468 | 1,318,265,598 | 3,229,809,747 | 3,377,402,521 | 181,650,186 | 1,318,265,598 | 4,877,318,305 |
| 2001-2002..... | 1,573,193,019 | 171,517,484 | 1,744,710,503 | 2,152,161,778 | 45,864,511 | 1,415,585,819 | 3,613,612,108 | 3,725,354,797 | 217,381,995 | 1,415,585,819 | 5,358,322,611 |
| 2002-2003..... | 1,694,300,930 | 174,629,918 | 1,868,930,848 | 2,216,884,785 | 54,690,494 | 1,500,740,927 | 3,772,316,206 | 3,911,185,715 | 229,320,412 | 1,500,740,927 | 5,641,247,054 |
| 2003-2004..... | 1,795,567,417 | 183,863,483 | 1,979,430,900 | 2,284,097,221 | 59,950,443 | 1,541,567,914 | 3,885,615,578 | 4,079,664,638 | 243,813,926 | 1,541,567,914 | 5,865,046,478 |

TABLE 69. WEIGHTED AVERAGE PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY

| Fiscal year | Property in unincorporated areas | | | Property in municipalities | | | | All property wherever located | |
|----------------|----------------------------------|--------------------------------|-----------------|----------------------------|--------------------------------|---------------------|-----------------|-------------------------------|-----------------------------|
| | County-wide rate [\$] | District or township rate [\$] | Total rate [\$] | County-wide rate [\$] | District or township rate [\$] | Municipal rate [\$] | Total rate [\$] | County-wide rate [\$] | All jurisdictions rate [\$] |
| 1989-1990..... | .642 | .059 | .701 | .650 | .033 | .544 | 1.227 | .646 | .960 |
| 1990-1991..... | .655 | .057 | .712 | .683 | .030 | .560 | 1.273 | .669 | .990 |
| 1991-1992..... | .664 | .051 | .715 | .680 | .022 | .540 | 1.242 | .672 | .983 |
| 1992-1993..... | .656 | .052 | .708 | .679 | .021 | .510 | 1.210 | .668 | .964 |
| 1993-1994..... | .684 | .051 | .735 | .722 | .015 | .503 | 1.240 | .703 | .994 |
| 1994-1995..... | .679 | .055 | .735 | .722 | .015 | .503 | 1.241 | .701 | .994 |
| 1995-1996..... | .668 | .055 | .723 | .702 | .015 | .495 | 1.212 | .685 | .973 |
| 1996-1997..... | .660 | .061 | .721 | .680 | .015 | .507 | 1.202 | .671 | .972 |
| 1997-1998..... | .655 | .062 | .717 | .676 | .015 | .501 | 1.192 | .666 | .968 |
| 1998-1999..... | .652 | .061 | .714 | .666 | .014 | .490 | 1.171 | .660 | .958 |
| 1999-2000..... | .650 | .059 | .709 | .680 | .015 | .478 | 1.173 | .666 | .960 |
| 2000-2001..... | .647 | .060 | .707 | .658 | .014 | .464 | 1.136 | .653 | .943 |
| 2001-2002..... | .633 | .069 | .702 | .687 | .015 | .452 | 1.153 | .663 | .954 |
| 2002-2003..... | .645 | .067 | .712 | .678 | .017 | .459 | 1.153 | .663 | .957 |
| 2003-2004..... | .637 | .065 | .702 | .661 | .017 | .446 | 1.125 | .650 | .935 |

Averages were computed by dividing levy for designated location by assessed valuation for indicated jurisdiction and location.

TABLE 70. TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA
(Assessments are as of January 1 preceding beginning of fiscal year)

| Fiscal year | Real property in unincorporated areas [\$] | Real property in municipalities [\$] | Tangible personal property [\$] | Public service company property* [\$] | Grand total all property locally taxable [\$] |
|----------------|-----------------------------------------------|-----------------------------------------|------------------------------------|------------------------------------------|--------------------------------------------------|
| 1989-1990..... | 80,249,109,027 | 86,501,626,773 | 48,368,087,887 | 16,472,361,742 | 231,591,185,429 |
| 1990-1991..... | 86,798,645,802 | 92,892,947,910 | 51,895,857,703 | 16,651,387,521 | 248,238,838,936 |
| 1991-1992..... | 92,022,048,478 | 105,080,008,335 | 55,347,001,285 | 17,272,796,848 | 269,721,854,946 |
| 1992-1993..... | 100,518,738,092 | 114,170,091,962 | 55,808,760,773 | 18,210,712,494 | 288,708,303,321 |
| 1993-1994..... | 106,581,057,684 | 121,954,442,738 | 55,446,883,320 b | 18,847,015,529 | 302,829,399,271 |
| 1994-1995..... | 112,668,081,026 | 127,968,633,434 | 68,881,737,558 | 19,193,111,331 | 328,711,563,349 |
| 1995-1996..... | 119,520,766,429 | 135,740,042,973 | 74,021,864,531 | 19,847,155,764 | 349,129,829,697 |
| 1996-1997..... | 125,297,362,692 | 146,466,701,208 | 80,698,570,134 | 20,194,521,863 | 372,657,155,897 |
| 1997-1998..... | 132,326,100,760 | 158,879,036,824 | 91,392,925,590 | 20,442,713,966 | 403,040,777,140 |
| 1998-1999..... | 140,872,744,692 | 174,076,570,599 | 97,834,758,018 | 20,244,024,631 | 433,028,097,940 |
| 1999-2000..... | 153,001,351,611 | 192,703,637,554 | 105,984,739,896 | 20,874,178,731 | 472,563,907,792 |
| 2000-2001..... | 166,356,890,539 | 216,066,017,470 | 112,992,132,642 | 21,952,438,541 | 517,367,479,192 |
| 2001-2002..... | 180,144,715,702 | 241,687,253,676 | 116,740,143,820 | 23,355,586,210 | 561,927,699,408 |
| 2002-2003..... | 192,978,847,002 | 255,392,017,965 | 118,788,285,500 | 22,602,081,344 | 589,761,231,811 |
| 2003-2004..... | 211,776,805,940 | 274,684,893,634 | 117,944,792,111 | 22,997,034,378 | 627,403,526,063 |

* Valuation of public service companies subject to appraisal by the Property Tax Division.

a For tax years beginning on or after January 1, 1988, amounts reflect the exemption of inventories from property taxes.

b Beginning in 1993-94, includes valuations of classified registered motor vehicles for which notices were issued in accordance with G. S. 105-330.5(a) on or before December 31 of each calendar year, net of releases made by that date. Amount shown for 1993-94 is understated for motor vehicles due to the law change affecting the listing of motor vehicles for property tax purposes.

TABLE 71. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION

| Fiscal year | Assessed valuation | | |
|----------------|------------------------------------------|------------------------------------|-----------------|
| | Property in unincorporated areas [\$] | Property in municipalities [\$] | Total [\$] |
| 1989-1990..... | 117,438,625,057 | 114,152,560,372 | 231,591,185,429 |
| 1990-1991..... | 125,412,804,970 | 122,826,033,966 | 248,238,838,936 |
| 1991-1992..... | 132,471,451,100 | 137,250,403,846 | 269,721,854,946 |
| 1992-1993..... | 141,594,957,523 | 147,113,345,798 | 288,708,303,321 |
| 1993-1994..... | 147,730,049,265 | 155,099,350,006 | 302,829,399,271 |
| 1994-1995..... | 160,114,642,028 | 168,596,921,321 | 328,711,563,349 |
| 1995-1996..... | 170,707,500,540 | 178,422,329,157 | 349,129,829,697 |
| 1996-1997..... | 178,381,369,666 | 194,275,786,231 | 372,657,155,897 |
| 1997-1998..... | 190,337,250,729 | 212,703,526,411 | 403,040,777,140 |
| 1998-1999..... | 201,137,719,132 | 231,890,378,808 | 433,028,097,940 |
| 1999-2000..... | 216,203,106,461 | 256,360,801,331 | 472,563,907,792 |
| 2000-2001..... | 233,017,556,599 | 284,349,922,593 | 517,367,479,192 |
| 2001-2002..... | 248,642,354,891 | 313,285,344,517 | 561,927,699,408 |
| 2002-2003..... | 262,553,139,693 | 327,208,092,118 | 589,761,231,811 |
| 2003-2004..... | 281,898,003,246 | 345,505,522,817 | 627,403,526,063 |

TABLE 72. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

| Fiscal year | School district levies [\$] | All other district levies [\$] | Total [\$] |
|----------------|--------------------------------|-----------------------------------|---------------|
| 1989-1990.... | 54,511,684 | 51,500,930 | 106,012,614 |
| 1990-1991.... | 50,525,406 | 58,381,839 | 108,907,245 |
| 1991-1992.... | 34,474,822 | 62,885,259 | 97,360,081 |
| 1992-1993.... | 36,143,497 | 68,599,300 | 104,742,797 |
| 1993-1994..... | 25,492,998 | 72,873,685 | 98,366,683 |
| 1994-1995..... | 27,204,590 | 86,825,490 | 114,030,080 |
| 1995-1996.... | 29,157,381 | 91,387,024 | 120,544,405 |
| 1996-1997.... | 30,678,372 | 106,660,233 | 137,338,605 |
| 1997-1998.... | 31,337,967 | 117,210,885 | 148,548,852 |
| 1998-1999.... | 33,980,850 | 123,034,180 | 157,015,030 |
| 1999-2000.... | 36,760,336 | 129,796,287 | 166,556,623 |
| 2000-2001.... | 40,694,817 | 140,955,369 | 181,650,186 |
| 2001-2002.... | 44,969,224 | 172,412,771 | 217,381,995 |
| 2002-2003.... | 48,670,113 | 180,650,299 | 229,320,412 |
| 2003-2004.... | 49,732,680 | 194,081,246 | 243,813,926 |

**TABLE 73. VALUATION OF PROPERTY OF UTILITY COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2003-2004**

| Counties | Electric power companies | | | Electric membership corporations: Total valuation 1 [\$] | Gas companies: Total valuation 2 [\$] | Telephone companies | | | Gas pipeline companies: Total valuation 3 [\$] | Total utility company valuation [\$] |
|------------|--------------------------|------------------------------|------------------------------|----------------------------------------------------------------|---------------------------------------------|--------------------------|------------------------------|------------------------------|------------------------------------------------------|-----------------------------------------|
| | System valuation [\$] | Non-system valuation [\$] | Total 100% valuation [\$] | | | System valuation [\$] | Non-system valuation [\$] | Total 100% valuation [\$] | | |
| Alamance | 109,613,197 | 52,100 | 109,665,297 | 7,915,809 | 33,142,990 | 85,252,146 | 16,200 | 85,268,346 | 20,234,970 | 256,227,412 |
| Alexander | 24,198,431 | - | 24,198,431 | 13,517,096 | 503,938 | 14,446,062 | - | 14,446,062 | - | 52,665,527 |
| Alleghany | 576,321 | - | 576,321 | 18,268,822 | - | 725,730 | - | 725,730 | - | 19,570,873 |
| Anson | 21,908,738 | 1,176,000 | 23,084,738 | 14,800,026 | 9,244,193 | 19,422,538 | - | 19,422,538 | 8,563 | 66,560,058 |
| Ashe | - | - | - | 34,357,933 | - | 2,843,557 | - | 2,843,557 | 4,083,743 | 41,285,233 |
| Avery | 1,327,059 | - | 1,327,059 | 15,255,963 | 683,497 | 9,068,046 | - | 9,068,046 | - | 26,334,565 |
| Beaufort | 16,721,534 | 6,745 | 16,728,279 | 23,417,909 | 3,031,338 | 16,498,981 | - | 16,498,981 | - | 59,676,507 |
| Bertie | 7,828,065 | 3,420 | 7,831,485 | 7,199,554 | 987,811 | 7,462,479 | - | 7,462,479 | - | 23,481,329 |
| Bladen | 11,799,185 | 405,000 | 12,204,185 | 22,938,128 | 2,609,803 | 6,443,922 | - | 6,443,922 | - | 44,196,038 |
| Brunswick | 1,055,197,296 | 3,499,020 | 1,058,696,316 | 91,624,734 | 4,015,013 | 21,729,701 | - | 21,729,701 | - | 1,176,065,764 |
| Buncombe | 275,863,754 | 7,335,900 | 283,199,654 | 12,401,293 | 33,749,050 | 129,237,732 | 555,500 | 129,793,232 | - | 459,143,229 |
| Burke | 54,106,249 | 611,039 | 54,717,288 | 28,275,723 | 12,663,854 | 35,998,194 | - | 35,998,194 | - | 131,655,059 |
| Cabarrus | 61,520,072 | - | 61,520,072 | 8,722,253 | 34,391,845 | 82,062,869 | 32,700 | 82,095,569 | 6,594,781 | 193,324,520 |
| Caldwell | 52,287,418 | 429,135 | 52,716,553 | 33,378,822 | 8,478,100 | 33,523,276 | - | 33,523,276 | - | 128,096,751 |
| Camden | 3,426,456 | - | 3,426,456 | 2,048,575 | 244,056 | 2,926,612 | - | 2,926,612 | - | 8,645,699 |
| Carteret | 29,244,153 | 80,600 | 29,324,753 | 34,557,779 | - | 29,588,118 | 7,290 | 29,595,408 | - | 93,477,940 |
| Caswell | 16,435,539 | 243,200 | 16,678,739 | 7,274,886 | 1,211,000 | 14,578,516 | - | 14,578,516 | 1,045,274 | 40,788,415 |
| Catawba | 348,718,338 | 3,520,476 | 352,238,814 | 10,527,673 | 33,606,292 | 83,313,177 | - | 83,313,177 | 1,583,350 | 481,269,306 |
| Chatham | 128,677,228 | 71,400 | 128,748,628 | 14,666,158 | 13,274,375 | 26,205,629 | - | 26,205,629 | 17,006,877 | 199,901,667 |
| Cherokee | 9,521,184 | - | 9,521,184 | 5,319,058 | - | 12,007,037 | - | 12,007,037 | - | 26,847,279 |
| Chowan | 4,892,589 | 3,503 | 4,896,092 | 2,441,394 | 1,380,412 | 4,654,383 | - | 4,654,383 | - | 13,372,281 |
| Clay | 1,863,756 | - | 1,863,756 | 8,118,726 | - | 6,958,774 | - | 6,958,774 | - | 16,941,256 |
| Cleveland | 122,477,889 | 305,381 | 122,783,270 | 13,018,774 | 1,909,966 | 44,864,750 | - | 44,864,750 | 8,199,255 | 190,776,015 |
| Columbus | 26,135,933 | - | 26,135,933 | 34,985,048 | 2,910,929 | 16,260,632 | - | 16,260,632 | - | 80,292,542 |
| Craven | 34,747,197 | 6,752 | 34,753,949 | 10,854,366 | 5,789,361 | 39,948,090 | 1,000 | 39,949,090 | - | 91,346,766 |
| Cumberland | 71,355,626 | 299,500 | 71,655,126 | 40,217,232 | 47,707,080 | 130,111,517 | - | 130,111,517 | 829,279 | 290,520,234 |
| Currituck | 35,171,241 | 40,400 | 35,211,641 | 81,518 | 602,850 | 7,481,646 | - | 7,481,646 | - | 43,377,655 |
| Dare | 45,642,624 | 12,400 | 45,655,024 | 5,716,935 | - | 14,829,991 | - | 14,829,991 | - | 66,201,950 |
| Davidson | 62,496,300 | 2,670,286 | 65,166,586 | 49,451,716 | 4,993,710 | 125,537,031 | - | 125,537,031 | 45,012,308 | 290,161,351 |
| Davie | 24,024,851 | 5,841,800 | 29,866,651 | 17,944,707 | 2,814,158 | 6,078,838 | - | 6,078,838 | 8,066,339 | 64,770,693 |
| Duplin | 21,384,573 | - | 21,384,573 | 32,694,149 | 3,814,128 | 15,813,942 | 46,600 | 15,860,542 | - | 73,753,392 |
| Durham | 175,222,247 | 234,500 | 175,456,747 | 11,100,421 | 48,267,401 | 286,192,697 | - | 286,192,697 | - | 521,017,266 |
| Edgecombe | 9,336,090 | 13,741 | 9,349,831 | 19,907,755 | 5,953,079 | 76,330,946 | - | 76,330,946 | - | 111,541,611 |
| Forsyth | 229,694,621 | 4,638,100 | 234,332,721 | 5,651,705 | 79,602,398 | 200,734,064 | - | 200,734,064 | 3,562,847 | 523,883,735 |
| Franklin | 18,599,426 | 14,630 | 18,614,056 | 18,171,899 | 1,413,613 | 34,265,994 | - | 34,265,994 | - | 72,465,562 |
| Gaston | 414,137,678 | 930,971 | 415,068,649 | 31,088,728 | 66,078,315 | 96,028,070 | - | 96,028,070 | 26,565,041 | 634,828,803 |
| Gates | 5,868,025 | 62,410 | 5,930,435 | 4,631,805 | 2,228,311 | 4,795,987 | - | 4,795,987 | - | 17,586,538 |
| Graham | 11,006,307 | - | 11,006,307 | - | - | 5,593,897 | - | 5,593,897 | - | 16,600,204 |
| Granville | 27,647,244 | - | 27,647,244 | 18,573,172 | 6,643,345 | 21,454,597 | - | 21,454,597 | - | 74,318,358 |
| Greene | 1,926,979 | - | 1,926,979 | 10,975,811 | 1,327,425 | 4,367,951 | - | 4,367,951 | - | 18,598,166 |

TABLE 73. -Continued

| Counties | Electric power companies | | | Electric membership corporations: Total valuation 1 [\$] | Gas companies: Total valuation 2 [\$] | Telephone companies | | | Gas pipeline companies: Total valuation 3 [\$] | Total utility company valuation [\$] |
|-------------|--------------------------|------------------------------|------------------------------|----------------------------------------------------------------|---------------------------------------------|--------------------------|------------------------------|------------------------------|------------------------------------------------------|-----------------------------------------|
| | System valuation [\$] | Non-system valuation [\$] | Total 100% valuation [\$] | | | System valuation [\$] | Non-system valuation [\$] | Total 100% valuation [\$] | | |
| Guilford | 267,645,391 | 1,704,706 | 269,350,097 | 2,014,091 | 93,634,836 | 321,490,312 | 110,700 | 321,601,012 | 74,533,008 | 761,133,044 |
| Halifax | 56,697,736 | 323,901 | 57,021,637 | 16,337,007 | 4,581,071 | 19,103,227 | - | 19,103,227 | - | 97,042,942 |
| Harnett | 55,136,769 | - | 55,136,769 | 33,528,046 | 4,481,954 | 35,663,290 | - | 35,663,290 | 667,095 | 129,477,154 |
| Haywood | 51,787,549 | 64,200 | 51,851,749 | 25,263,144 | 2,857,388 | 30,636,316 | - | 30,636,316 | - | 110,608,597 |
| Henderson | 83,207,269 | 636,885 | 83,844,154 | - | 24,044,533 | 42,752,799 | - | 42,752,799 | - | 150,641,486 |
| Hertford | 21,956,571 | 1,420 | 21,957,991 | 3,739,014 | 4,771,277 | 10,534,688 | 11,490 | 10,546,178 | 703,905 | 41,718,365 |
| Hoke | 11,719,478 | - | 11,719,478 | 17,337,828 | 1,392,844 | 10,347,820 | - | 10,347,820 | - | 40,797,970 |
| Hyde | 92,680 | - | 92,680 | 9,857,244 | - | 3,417,729 | - | 3,417,729 | - | 13,367,653 |
| Iredell | 91,027,555 | 142,930 | 91,170,485 | 50,110,852 | 28,636,508 | 64,201,282 | - | 64,201,282 | 23,785,904 | 257,905,031 |
| Jackson | 66,391,615 | 658,100 | 67,049,715 | 4,432,457 | 2,267,218 | 29,026,585 | 2,400 | 29,028,985 | - | 102,778,375 |
| Johnston | 61,006,444 | 142,970 | 61,149,414 | 9,775,667 | 38,880,930 | 43,308,845 | - | 43,308,845 | 4,132,719 | 157,247,575 |
| Jones | 5,676,367 | - | 5,676,367 | 15,345,717 | - | 4,295,869 | - | 4,295,869 | - | 25,317,953 |
| Lee | 29,324,968 | 124,330 | 29,449,298 | 10,875,892 | 6,637,042 | 40,940,054 | - | 40,940,054 | 574,016 | 88,476,302 |
| Lenoir | 22,661,091 | 462,988 | 23,124,079 | 6,527,907 | 7,595,925 | 24,353,658 | - | 24,353,658 | - | 61,601,569 |
| Lincoln | 297,692,139 | 2,677 | 297,694,816 | 30,227,907 | 4,778,320 | 31,611,844 | - | 31,611,844 | 7,333,823 | 371,646,710 |
| Macon | 70,907,765 | 984,770 | 71,892,535 | 5,836,185 | 6,146,648 | 23,724,785 | - | 23,724,785 | - | 107,600,153 |
| Madison | 8,003,831 | 1,538,400 | 9,542,231 | 12,516,890 | 768,293 | 7,035,048 | - | 7,035,048 | - | 29,862,462 |
| Martin | 25,912,170 | 7,913 | 25,920,083 | 5,469,010 | 1,309,453 | 12,803,057 | - | 12,803,057 | - | 45,501,603 |
| McDowell | 38,963,829 | 61,520 | 39,025,349 | 10,882,946 | 3,635,252 | 22,331,596 | - | 22,331,596 | - | 75,875,143 |
| Mecklenburg | 1,996,296,647 | 2,733,335 | 1,999,029,982 | 26,581,290 | 293,271,723 | 775,410,045 | 193,100 | 775,603,145 | 41,519,083 | 3,136,005,223 |
| Mitchell | 10,325,354 | - | 10,325,354 | 9,561,124 | 1,106,396 | 11,780,810 | - | 11,780,810 | - | 32,773,684 |
| Montgomery | 25,148,084 | 280,510 | 25,428,594 | 8,962,726 | 461,043 | 10,779,007 | - | 10,779,007 | - | 45,631,370 |
| Moore | 63,233,150 | - | 63,233,150 | 21,945,190 | 3,321,624 | 37,561,411 | 53,000 | 37,614,411 | 716,331 | 126,830,706 |
| Nash | 40,806,635 | 5,700 | 40,812,335 | 1,429,976 | 1,506,132 | 34,449,554 | - | 34,449,554 | - | 78,197,997 |
| New Hanover | 243,502,013 | 2,270,700 | 245,772,713 | - | 16,696,188 | 93,310,035 | - | 93,310,035 | - | 355,778,936 |
| Northampton | 50,097,139 | 49,600 | 50,146,739 | 6,963,052 | 3,104,678 | 7,615,395 | - | 7,615,395 | 1,933,655 | 69,763,519 |
| Onslow | 27,060,842 | 3,380 | 27,064,222 | 77,745,070 | 2,234,551 | 46,698,816 | - | 46,698,816 | - | 153,742,659 |
| Orange | 78,525,582 | - | 78,525,582 | 40,311,237 | 15,736,912 | 61,715,292 | - | 61,715,292 | 10,321,025 | 206,610,048 |
| Pamlico | 4,078,186 | - | 4,078,186 | 11,711,608 | - | 5,126,608 | - | 5,126,608 | - | 20,916,402 |
| Pasquotank | 7,421,275 | 6,745 | 7,428,020 | 3,000,415 | 507,444 | 12,054,300 | - | 12,054,300 | - | 22,990,179 |
| Pender | 20,762,990 | - | 20,762,990 | 26,963,204 | 149,516 | 21,705,142 | - | 21,705,142 | - | 69,580,852 |
| Perquimans | 6,404,802 | 3,503 | 6,408,305 | 8,095,891 | 342,649 | 5,102,279 | - | 5,102,279 | - | 19,949,124 |
| Person | 680,950,792 | 14,140,900 | 695,091,692 | 14,196,963 | 9,805,613 | 21,114,618 | - | 21,114,618 | 81,087 | 740,289,973 |
| Pitt | 8,256,808 | 8,025 | 8,264,833 | 9,089,200 | 4,290,489 | 52,739,702 | - | 52,739,702 | - | 74,384,224 |
| Polk | 14,862,722 | - | 14,862,722 | 9,688,016 | 6,607,245 | 15,766,255 | - | 15,766,255 | 561,904 | 47,486,142 |
| Randolph | 78,091,549 | - | 78,091,549 | 48,730,474 | 19,456,109 | 70,532,617 | 15,300 | 70,547,917 | - | 216,826,049 |
| Richmond | 248,335,740 | 757,300 | 249,093,040 | 11,561,621 | 17,546,151 | 34,667,594 | - | 34,667,594 | 694,514 | 313,562,920 |
| Robeson | 69,258,589 | 43,288 | 69,301,877 | 39,642,163 | 9,625,879 | 46,500,820 | 9,205 | 46,510,025 | - | 165,079,944 |
| Rockingham | 172,150,162 | 5,154,058 | 177,304,220 | 8,959,997 | 19,219,381 | 50,566,624 | - | 50,566,624 | 47,786,766 | 303,836,988 |
| Rowan | 232,286,949 | 25,218 | 232,312,167 | 6,731,670 | 26,452,038 | 65,886,652 | - | 65,886,652 | 30,828,330 | 362,210,857 |

TABLE 73. -Continued

| Counties | Electric power companies | | | Electric membership corporations: Total valuation 1 [\$] | Gas companies: Total valuation 2 [\$] | Telephone companies | | | Gas pipeline companies: Total valuation 3 [\$] | Total utility company valuation [\$] |
|--------------|--------------------------|------------------------------|------------------------------|----------------------------------------------------------------|---------------------------------------------|--------------------------|------------------------------|------------------------------|------------------------------------------------------|-----------------------------------------|
| | System valuation [\$] | Non-system valuation [\$] | Total 100% valuation [\$] | | | System valuation [\$] | Non-system valuation [\$] | Total 100% valuation [\$] | | |
| Rutherford | 175,045,018 | 24,000 | 175,069,018 | 19,231,626 | 5,890,497 | 33,644,198 | - | 33,644,198 | - | 233,835,339 |
| Sampson | 25,107,308 | 524,160 | 25,631,468 | 35,496,844 | 3,220,220 | 13,765,787 | - | 13,765,787 | - | 78,114,319 |
| Scotland | 19,352,205 | - | 19,352,205 | 10,051,118 | 4,091,841 | 23,757,749 | - | 23,757,749 | - | 57,252,913 |
| Stanly | 28,659,907 | 128,620 | 28,788,527 | 20,324,535 | 11,560,315 | 25,862,371 | 44,500 | 25,906,871 | - | 86,580,248 |
| Stokes | 289,212,276 | 455,800 | 289,668,076 | 13,951,299 | 173,296 | 21,257,494 | - | 21,257,494 | - | 325,050,165 |
| Surry | 47,154,340 | 16,800 | 47,171,140 | 22,389,382 | - | 32,292,368 | - | 32,292,368 | 14,174,302 | 116,027,192 |
| Swain | 12,290,419 | 16,430 | 12,306,849 | - | - | 10,688,927 | - | 10,688,927 | - | 22,995,776 |
| Transylvania | 34,481,013 | 2,986,060 | 37,467,073 | 11,567,404 | 2,617,581 | 38,085,959 | - | 38,085,959 | - | 89,738,017 |
| Tyrrell | 4,711,373 | - | 4,711,373 | - | - | 1,348,852 | - | 1,348,852 | - | 6,060,225 |
| Union | 52,487,859 | 26,697 | 52,514,556 | 61,389,697 | 26,739,352 | 77,580,023 | 64,600 | 77,644,623 | - | 218,288,228 |
| Vance | 26,428,314 | 12,750 | 26,441,064 | 2,718,398 | 4,787,530 | 21,238,794 | - | 21,238,794 | - | 55,185,786 |
| Wake | 2,411,748,897 | 14,371,785 | 2,426,120,682 | 31,756,347 | 149,927,635 | 610,833,583 | - | 610,833,583 | 37,643,070 | 3,256,281,317 |
| Warren | 11,051,840 | 17,100 | 11,068,940 | 12,518,674 | 8,400 | 12,099,149 | - | 12,099,149 | 2,784,618 | 38,479,781 |
| Washington | 9,761,866 | - | 9,761,866 | 1,654,032 | 159,506 | 4,667,745 | - | 4,667,745 | - | 16,243,149 |
| Watauga | - | - | - | 42,001,436 | - | 19,776,139 | - | 19,776,139 | 7,474,007 | 69,251,582 |
| Wayne | 228,196,309 | 96,240 | 228,292,549 | 17,792,410 | 15,126,300 | 49,736,726 | - | 49,736,726 | - | 310,947,985 |
| Wilkes | 68,558,293 | 125,900 | 68,684,193 | 20,779,566 | - | 22,974,637 | - | 22,974,637 | 22,524,141 | 134,962,537 |
| Wilson | 8,161,438 | 5,188 | 8,166,626 | 776,836 | 3,741,812 | 27,271,451 | 105,800 | 27,377,251 | - | 40,062,525 |
| Yadkin | 29,424,299 | - | 29,424,299 | 10,802,142 | - | 3,885,992 | - | 3,885,992 | 14,229,967 | 58,342,400 |
| Yancey | 11,408,273 | - | 11,408,273 | 17,957,137 | 360,862 | 12,006,079 | - | 12,006,079 | - | 41,732,351 |
| All counties | 12,409,509,887 | 83,655,911 | 12,493,165,798 | 1,757,201,629 | 1,391,540,036 | 5,097,074,522 | 1,269,385 | 5,098,343,907 | 487,795,897 | 21,228,047,267 |

System valuation means the real property and tangible personal property used by a public service company in its public service activities.

Non-system valuation means the real and personal property owned by a public service company but not used in its public service activities.

- 1 Electric Membership Corporations.** System valuation and total valuation are the same in eighty six counties. Non-system valuation for the other fourteen counties are as follows: Alleghany, \$979,600; Avery, \$18,100; Burke, \$81,261; Columbus, \$535,900; Craven, \$6,500; Gaston, \$63,910; Haywood, \$300,800; Moore, \$3,000; Onslow, \$500; Pamlico, \$23,600; Pitt, \$171,200; Rutherford \$147,200; Yancey, \$241,830.
- 2 Gas Companies.** System valuation and total valuation are the same in ninety one counties. Non-system valuation for the other nine counties are as follows: Cumberland, \$667,535; Granville, \$4,800; Henderson, \$57,900; Iredell, \$659,900; Lee, \$7,400; McDowell, \$31,500; Rowan, \$105,000; Rutherford, \$10,700; Warren, \$8,400.
- 3 Gas Pipeline Companies.** System valuation and total valuation are the same in ninety two counties. Non-system valuation for the other eight counties are as follows: Alamance, \$44,000; Cabarrus, \$113,800; Chatham, \$66,900; Guilford, \$684,073; Harnett, \$10,000; Mecklenburg, \$796,631; Rockingham, \$43,954; Wake, \$81,250.

**TABLE 74. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2003-2004**

| Counties | Railroad property | | | Airline companies: System valuation ¹ | Busline companies: System valuation ¹ | Motor freight carriers: Total valuation ¹ | Total transportation company valuation | Counties | Railroad property | | | Airline companies: System valuation ¹ | Busline companies: System valuation ¹ | Motor freight carriers: Total valuation ¹ | Total transportation company valuation |
|------------|-------------------|----------------------|----------------------|--------------------------------------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------|-------------|-------------------|----------------------|----------------------|--------------------------------------------------|--------------------------------------------------|------------------------------------------------------|----------------------------------------|
| | System valuation | Non-system valuation | Total 100% valuation | | | | | | System valuation | Non-system valuation | Total 100% valuation | | | | |
| | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] |
| Alamance | 3,638,687 | 45,400 | 3,684,087 | - | 483,581 | - | 4,167,668 | Guilford | 22,856,960 | 1,924,660 | 24,781,620 | 86,202,891 | 2,257,156 | 57,506,383 | 170,748,050 |
| Alexander | 1,049,989 | 1,004,700 | 2,054,689 | - | - | - | 2,054,689 | Halifax | 11,060,851 | 396,910 | 11,457,761 | - | 555,716 | 897,885 | 12,911,362 |
| Alleghany | - | - | - | - | 1,366 | - | 1,366 | Harnett | 6,376,213 | 396,100 | 6,772,313 | - | 236,098 | - | 7,008,411 |
| Anson | 12,116,179 | 32,800 | 12,148,979 | - | 89,959 | - | 12,238,938 | Haywood | 2,443,679 | - | 2,443,679 | - | 548,576 | - | 2,992,255 |
| Ashe | - | - | - | - | 3,398 | - | 3,398 | Henderson | 4,986,175 | 13,600 | 4,999,775 | - | 245,780 | 4,787,553 | 10,033,108 |
| Avery | - | - | - | - | 1,282 | - | 1,282 | Hertford | 510,389 | 48,250 | 558,639 | - | 58,136 | - | 616,775 |
| Beaufort | 8,311,926 | 329,000 | 8,640,926 | - | 55,717 | 677,906 | 9,374,549 | Hoke | 1,728,609 | - | 1,728,609 | - | 107,005 | 188,055 | 2,023,669 |
| Bertie | 451,078 | 77,100 | 528,178 | - | 83,733 | - | 611,911 | Hyde | - | - | - | - | - | - | - |
| Bladen | 7,684,388 | 126,470 | 7,810,858 | - | 43,168 | - | 7,854,026 | Iredell | 7,942,520 | 493,750 | 8,436,270 | - | 553,664 | 7,906,374 | 16,896,308 |
| Brunswick | 4,333,985 | 25,000 | 4,358,985 | - | 180,288 | 3,005,449 | 7,544,722 | Jackson | 2,494,064 | 12,000 | 2,506,064 | - | 15,029 | 217,039 | 2,738,132 |
| Buncombe | 19,008,518 | 606,900 | 19,615,418 | 9,706,508 | 493,984 | 8,517,337 | 38,333,247 | Johnston | 16,365,166 | 130,800 | 16,495,966 | - | 896,597 | 5,372,369 | 22,764,932 |
| Burke | 8,966,701 | 8,880 | 8,975,581 | 245,711 | 293,037 | 2,311,345 | 11,825,674 | Jones | 405,976 | - | 405,976 | - | 131,066 | - | 537,042 |
| Cabarrus | 8,262,453 | 387,140 | 8,649,593 | - | 728,793 | 16,306,927 | 25,685,313 | Lee | 4,943,591 | 369,952 | 5,313,543 | - | 51,921 | 374,718 | 5,740,182 |
| Caldwell | - | 70,800 | 70,800 | - | 91,170 | 16,709,571 | 16,871,541 | Lenoir | 2,751,230 | 85,800 | 2,837,030 | 42,249 | 164,493 | 4,749,225 | 7,792,997 |
| Camden | 319,109 | - | 319,109 | - | 7,888 | - | 326,997 | Lincoln | 5,603,624 | 293,822 | 5,897,446 | 3,026 | 277,101 | - | 6,177,573 |
| Carteret | 2,776,337 | 2,415,600 | 5,191,937 | - | 105,067 | - | 5,297,004 | Macon | 164,000 | - | 164,000 | - | - | 202,610 | 366,610 |
| Caswell | 2,951,216 | 184,500 | 3,135,716 | - | 249,735 | - | 3,385,451 | Madison | 4,542,133 | 5,100 | 4,547,233 | - | - | - | 4,547,233 |
| Catawba | 7,635,888 | 217,030 | 7,852,918 | 67,136 | 742,749 | 24,326,409 | 32,989,212 | Martin | 1,559,019 | 288,920 | 1,847,939 | - | 59,377 | - | 1,907,316 |
| Chatham | 4,160,037 | 262,000 | 4,422,037 | - | 80,454 | - | 4,502,491 | McDowell | 21,105,402 | 119,850 | 21,225,252 | - | 268,036 | 857,403 | 22,350,691 |
| Cherokee | 472,689 | - | 472,689 | - | - | - | 472,689 | Mecklenburg | 38,159,423 | 11,623,990 | 49,783,413 | 415,213,894 | 2,172,174 | 93,785,095 | 560,954,576 |
| Chowan | 267,416 | - | 267,416 | - | 9,217 | 205,055 | 481,688 | Mitchell | 16,663,430 | 18,834 | 16,682,264 | - | - | 2,884,816 | 19,567,080 |
| Clay | - | - | - | - | - | - | - | Montgomery | 1,547,856 | - | 1,547,856 | - | 80,499 | - | 1,628,355 |
| Cleveland | 10,480,397 | 452,100 | 10,932,497 | - | 267,196 | 661,528 | 11,861,221 | Moore | 3,529,896 | 96,650 | 3,626,546 | 301,485 | 62,588 | 2,373,482 | 6,364,101 |
| Columbus | 2,883,639 | 327,700 | 3,211,339 | - | 7,319 | - | 3,218,658 | Nash | 8,020,743 | 140,300 | 8,161,043 | 18,867 | 670,628 | 2,473,176 | 11,323,714 |
| Craven | 7,389,125 | 402,450 | 7,791,575 | 5,572,958 | 208,681 | 1,048,637 | 14,621,851 | New Hanover | 3,785,957 | 775,500 | 4,561,457 | 9,009,302 | 125,492 | 15,702,189 | 29,398,440 |
| Cumberland | 17,907,522 | 1,274,933 | 19,182,455 | 6,190,703 | 802,359 | 9,095,441 | 35,270,958 | Northampton | 8,286,146 | 18,750 | 8,304,896 | - | 196,534 | - | 8,501,430 |
| Currituck | 807,794 | - | 807,794 | - | - | - | 807,794 | Onslow | - | 500,920 | 500,920 | 1,143,396 | 1,327,638 | 778,576 | 3,750,530 |
| Dare | - | - | - | - | 18,568 | 98,197 | 116,765 | Orange | 4,400,790 | 355,200 | 4,755,990 | - | 556,251 | 967,828 | 6,280,069 |
| Davidson | 31,486,237 | 925,070 | 32,411,307 | - | 625,733 | 14,670,270 | 47,707,310 | Pamlico | 255 | 6,400 | 6,655 | - | 53,390 | - | 60,045 |
| Davie | 1,941,330 | 87,000 | 2,028,330 | - | 356,565 | - | 2,384,895 | Pasquotank | 677,366 | - | 677,366 | - | 21,962 | 608,390 | 1,307,718 |
| Duplin | 2,972,778 | - | 2,972,778 | - | 329,148 | - | 3,301,926 | Pender | - | 31,400 | 31,400 | - | 173,605 | - | 205,005 |
| Durham | 5,699,224 | 3,008,350 | 8,707,574 | - | 917,793 | 5,105,092 | 14,730,459 | Perquimans | 986,632 | - | 986,632 | - | 22,866 | 22,376 | 1,031,874 |
| Edgecombe | 13,808,207 | 1,184,670 | 14,992,877 | - | 128,329 | 288,984 | 15,410,190 | Person | 1,574,463 | 105,500 | 1,679,963 | - | 2,835 | - | 1,682,798 |
| Forsyth | 16,622,885 | 1,857,180 | 18,480,065 | 38,818 | 1,470,488 | 27,884,562 | 47,873,933 | Pitt | 5,053,938 | 400,260 | 5,454,198 | 1,282,959 | 86,324 | 3,141,515 | 9,964,996 |
| Franklin | 919,327 | 184,500 | 1,103,827 | - | 33,141 | - | 1,136,968 | Polk | 2,038,315 | - | 2,038,315 | - | 76,114 | - | 2,114,429 |
| Gaston | 14,639,229 | 323,560 | 14,962,789 | - | 1,148,656 | 1,845,020 | 17,956,465 | Randolph | 3,936,815 | 369,100 | 4,305,915 | - | 388,130 | 4,958,026 | 9,652,071 |
| Gates | - | - | - | - | 55,761 | - | 55,761 | Richmond | 14,567,266 | 131,700 | 14,698,966 | - | 112,216 | 131,821 | 14,943,003 |
| Graham | - | - | - | - | - | - | - | Robeson | 23,555,573 | 293,860 | 23,849,433 | - | 632,841 | 1,130,553 | 25,612,827 |
| Granville | 3,713,782 | 191,150 | 3,904,932 | - | 317,488 | 1,743,403 | 5,965,823 | Rockingham | 11,478,329 | 104,340 | 11,582,669 | - | 383,757 | 3,263,203 | 15,229,629 |
| Greene | 583,623 | - | 583,623 | - | 54,300 | - | 637,923 | Rowan | 18,398,626 | 394,230 | 18,792,856 | - | 610,072 | 3,765,221 | 23,168,149 |

TABLE 74. -Continued

| Counties | Railroad property | | | Airline companies: System valuation ¹ [\$] | Busline companies: System valuation ¹ [\$] | Motor freight carriers: Total valuation ¹ [\$] | Total transportation company valuation [\$] | Counties | Railroad property | | | Airline companies: System valuation ¹ [\$] | Busline companies: System valuation ¹ [\$] | Motor freight carriers: Total valuation ¹ [\$] | Total transportation company valuation [\$] |
|--------------|-------------------|----------------------|----------------------|-------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------|--------------|-------------------|----------------------|----------------------|-------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------|
| | System valuation | Non-system valuation | Total 100% valuation | | | | | | System valuation | Non-system valuation | Total 100% valuation | | | | |
| | [\$] | [\$] | [\$] | | | | | | [\$] | [\$] | [\$] | | | | |
| Rutherford | 14,490,957 | 611,300 | 15,102,257 | - | 145,519 | 3,684,628 | 18,932,404 | Vance | 1,818,752 | 453,350 | 2,272,102 | - | 327,807 | 1,382,165 | 3,982,074 |
| Sampson | 325,880 | 141,090 | 466,970 | - | 257,127 | 2,264,821 | 2,988,918 | Wake | 17,747,612 | 4,464,083 | 22,211,695 | 173,290,735 | 1,514,096 | 18,493,630 | 215,510,156 |
| Scotland | 8,200,551 | 56,310 | 8,256,861 | - | 100,637 | - | 8,357,498 | Warren | 405,442 | 192,400 | 597,842 | - | 229,718 | 365,274 | 1,192,834 |
| Stanly | 4,288,880 | - | 4,288,880 | - | 29,442 | - | 4,318,322 | Washington | 2,121,392 | 30,100 | 2,151,492 | - | 15,652 | - | 2,167,144 |
| Stokes | 4,759,358 | 462,400 | 5,221,758 | - | 208,004 | - | 5,429,762 | Watauga | - | - | - | - | 119,997 | 1,033,307 | 1,153,304 |
| Surry | 4,410,229 | - | 4,410,229 | - | 261,189 | 22,373,999 | 27,045,417 | Wayne | 6,857,825 | 315,940 | 7,173,765 | 78,306 | 212,186 | 1,619,513 | 9,083,770 |
| Swain | 1,581,809 | - | 1,581,809 | - | 12,232 | - | 1,594,041 | Wilkes | 1,903,352 | - | 1,903,352 | - | 63,839 | 441,828 | 2,409,019 |
| Transylvania | 786,806 | 276,500 | 1,063,306 | - | 963 | - | 1,064,269 | Wilson | 16,317,426 | 278,400 | 16,595,826 | - | 509,376 | 10,395,243 | 27,500,445 |
| Tyrrell | - | - | - | - | 13,356 | - | 13,356 | Yadkin | - | - | - | - | 95,845 | 3,837,796 | 3,933,641 |
| Union | 13,978,467 | 25,410 | 14,003,877 | - | 88,455 | 561,411 | 14,653,743 | Yancey | 2,182,366 | 91,050 | 2,273,416 | - | - | - | 2,273,416 |
| | | | | | | | | All counties | 652,248,732 | 45,200,067 | 697,448,799 | 638,387,121 | 34,399,890 | 398,752,461 | 1,768,988,271 |

System valuation means the real property and tangible personal property used by a public service company in its public service activities.

Non-system valuation means the real and personal property owned by a public service company but not used in its public service activities.

¹ Airline Companies, Busline Companies, and Motor Freight Companies. System valuation and total valuation are the same in all 100 counties.

**TABLE 75. VALUATION OF PUBLIC SERVICE COMPANY PROPERTY
AS A PERCENTAGE OF TOTAL VALUATION BY COUNTY, FISCAL YEAR 2003-2004**

| County | Public service valuation [\$] | Total county valuation [\$] | % of total county value | County | Public service valuation [\$] | Total county valuation [\$] | % of total county value | County | Public service valuation [\$] | Total county valuation [\$] | % of total county value |
|------------|----------------------------------|--------------------------------|-------------------------|--------------|----------------------------------|--------------------------------|-------------------------|---------------------|----------------------------------|--------------------------------|-------------------------|
| Alamance | 260,626,164 | 9,437,631,782 | 2.76% | Hertford | 43,203,871 | 1,119,799,572 | 3.86% | Vance | 59,167,860 | 2,062,650,505 | 2.87% |
| Alexander | 54,622,986 | 2,001,808,063 | 2.73% | Hoke | 42,929,841 | 1,342,616,305 | 3.20% | Wake | 3,471,791,473 | 68,330,444,100 | 5.08% |
| Alleghany | 19,572,680 | 1,037,061,491 | 1.89% | Hyde | 13,367,653 | 695,203,918 | 1.92% | Warren | 39,672,615 | 1,271,655,568 | 3.12% |
| Anson | 79,338,532 | 1,209,494,917 | 6.56% | Iredell | 272,480,875 | 13,045,353,169 | 2.09% | Washington | 18,410,293 | 544,440,643 | 3.38% |
| Ashe | 41,288,145 | 1,900,346,556 | 2.17% | Jackson | 105,600,313 | 4,014,829,944 | 2.63% | Watauga | 70,404,886 | 5,482,183,250 | 1.28% |
| Avery | 26,335,528 | 2,368,981,069 | 1.11% | Johnston | 187,823,883 | 8,659,121,437 | 2.17% | Wayne | 320,031,755 | 5,714,412,905 | 5.60% |
| Beaufort | 68,203,203 | 3,457,430,442 | 1.97% | Jones | 25,793,234 | 508,494,318 | 5.07% | Wilkes | 137,371,556 | 4,409,760,299 | 3.12% |
| Bertie | 24,647,219 | 802,546,957 | 3.07% | Lee | 96,087,790 | 3,635,172,739 | 2.64% | Wilson | 67,562,970 | 4,814,742,203 | 1.40% |
| Bladen | 51,542,583 | 1,733,553,891 | 2.97% | Lenoir | 67,518,720 | 3,134,790,198 | 2.15% | Yadkin | 62,276,041 | 2,110,579,119 | 2.95% |
| Brunswick | 1,185,239,782 | 13,169,445,376 | 9.00% | Lincoln | 377,825,149 | 4,751,469,386 | 7.95% | Yancey | 44,005,767 | 1,432,583,942 | 3.07% |
| Buncombe | 493,130,713 | 17,714,063,471 | 2.78% | Macon | 107,982,317 | 5,261,087,269 | 2.05% | All counties | 22,997,034,378 | 627,403,526,063 | 3.67% |
| Burke | 142,634,358 | 4,891,965,387 | 2.92% | Madison | 34,057,287 | 832,637,432 | 4.09% | | | | |
| Cabarrus | 215,793,981 | 11,689,890,650 | 1.85% | Martin | 47,499,772 | 1,509,165,744 | 3.15% | | | | |
| Caldwell | 145,710,276 | 4,286,048,574 | 3.40% | McDowell | 110,018,781 | 2,535,887,056 | 4.34% | | | | |
| Camden | 9,107,752 | 459,638,679 | 1.98% | Mecklenburg | 3,645,005,350 | 72,587,085,066 | 5.02% | | | | |
| Carteret | 98,878,597 | 7,652,901,490 | 1.29% | Mitchell | 50,767,334 | 1,071,711,997 | 4.74% | | | | |
| Caswell | 44,029,250 | 1,081,341,695 | 4.07% | Montgomery | 47,377,548 | 1,672,288,954 | 2.83% | | | | |
| Catawba | 517,072,838 | 12,635,959,798 | 4.09% | Moore | 134,086,136 | 7,717,217,216 | 1.74% | | | | |
| Chatham | 204,484,737 | 4,803,426,881 | 4.26% | Nash | 89,940,881 | 5,276,336,109 | 1.70% | | | | |
| Cherokee | 27,292,081 | 1,418,553,803 | 1.92% | New Hanover | 384,537,377 | 17,357,323,315 | 2.22% | | | | |
| Chowan | 14,075,423 | 792,787,899 | 1.78% | Northampton | 79,207,725 | 1,162,954,477 | 6.81% | | | | |
| Clay | 16,941,256 | 1,138,705,670 | 1.49% | Onslow | 155,361,911 | 5,909,153,494 | 2.63% | | | | |
| Cleveland | 203,430,040 | 5,118,151,884 | 3.97% | Orange | 212,896,209 | 9,743,415,861 | 2.19% | | | | |
| Columbus | 85,173,079 | 2,509,170,149 | 3.39% | Pamlico | 20,939,063 | 880,773,630 | 2.38% | | | | |
| Craven | 105,752,076 | 5,559,724,657 | 1.90% | Pasquotank | 24,792,735 | 1,500,912,305 | 1.65% | | | | |
| Cumberland | 326,350,702 | 14,156,897,574 | 2.31% | Pender | 69,867,901 | 3,520,556,996 | 1.98% | | | | |
| Currituck | 44,396,839 | 2,713,468,496 | 1.64% | Perquimans | 21,384,375 | 756,595,038 | 2.83% | | | | |
| Dare | 66,333,512 | 5,803,794,490 | 1.14% | Person | 741,884,336 | 3,141,232,156 | 23.62% | | | | |
| Davidson | 335,103,613 | 9,574,650,664 | 3.50% | Pitt | 84,043,983 | 6,717,483,275 | 1.25% | | | | |
| Davie | 67,082,421 | 2,949,850,026 | 2.27% | Polk | 49,476,059 | 1,640,187,490 | 3.02% | | | | |
| Duplin | 77,276,722 | 2,673,023,454 | 2.89% | Randolph | 225,908,336 | 8,408,170,507 | 2.69% | | | | |
| Durham | 536,047,683 | 20,092,935,509 | 2.67% | Richmond | 328,474,884 | 1,935,620,452 | 16.97% | | | | |
| Edgecombe | 126,816,223 | 2,475,290,917 | 5.12% | Robeson | 192,394,933 | 3,810,746,799 | 5.05% | | | | |
| Forsyth | 565,591,307 | 24,851,137,237 | 2.28% | Rockingham | 321,171,238 | 5,682,571,802 | 5.65% | | | | |
| Franklin | 73,562,351 | 2,473,797,881 | 2.97% | Rowan | 388,003,178 | 9,310,692,518 | 4.17% | | | | |
| Gaston | 656,419,698 | 11,735,213,665 | 5.59% | Rutherford | 252,767,743 | 3,888,023,213 | 6.50% | | | | |
| Gates | 17,672,385 | 485,845,448 | 3.64% | Sampson | 81,103,237 | 3,085,177,751 | 2.63% | | | | |
| Graham | 16,600,204 | 881,130,027 | 1.88% | Scotland | 65,610,411 | 1,858,999,962 | 3.53% | | | | |
| Granville | 80,242,054 | 2,862,584,413 | 2.80% | Stanly | 90,898,570 | 3,535,413,393 | 2.57% | | | | |
| Greene | 19,265,091 | 711,310,593 | 2.71% | Stokes | 330,479,927 | 2,630,557,581 | 12.56% | | | | |
| Guilford | 921,079,197 | 32,239,063,911 | 2.86% | Surry | 143,072,609 | 4,130,920,007 | 3.46% | | | | |
| Halifax | 111,270,363 | 2,639,719,899 | 4.22% | Swain | 24,589,817 | 582,199,683 | 4.22% | | | | |
| Harnett | 137,807,959 | 4,507,108,168 | 3.06% | Transylvania | 90,801,903 | 3,610,615,139 | 2.51% | | | | |
| Haywood | 113,470,278 | 4,636,216,963 | 2.45% | Tyrrell | 6,073,581 | 229,435,907 | 2.65% | | | | |
| Henderson | 160,976,534 | 8,687,468,682 | 1.85% | Union | 232,941,971 | 10,808,933,701 | 2.16% | | | | |

TABLE 76. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2004-2005

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** |
|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | |
| Alamance | 2001 | .5100 | | 3% | | | | | Bertie | 2004 | .7800 | | | | | | |
| Alamance | | | .2400 | | | | | | Askeville | | | .1500 | | | | | |
| * Burlington | | | .5550 | | | | | | Aulander | | | .7600 | | | | | |
| Elon | | | .3700 | | | | | | Colerain | | | .4500 | | | | | |
| * Gibsonville | | | .4950 | | | | | | Kelford | | | .3600 | | | | | |
| Graham | | | .4800 | | | | | | Lewiston-Woodville | | | .3800 | | | | | |
| Greenlevel | | | .2500 | | | | | | Powellsville | | | .2400 | | | | | |
| Haw River | | | .4500 | | | | | | Roxobel | | | .3600 | | | | | |
| * Mebane | | | .5000 | | | | | | Windsor | | | .1600 | | | | | |
| Ossipee | | | .0500 | | | | | | Bladen | 1999 | .8600 | | | | | | |
| Swepsonville | | | ... | | | | | | Bladenboro | | | .5900 | | | | | |
| Alexander | 2002 | .4650 | | | | | | | Clarkton | | | .5700 | | | | | |
| Taylorsville | | | .3700 | | | | | | Dublin | | | .4900 | | | | | |
| Alleghany | 1999 | .6000 | | 3% | | | | | East Arcadia | | | .4800 | | | | | |
| Sparta | | | .2000 | | | | | | Elizabethtown | | | .6800 | | | | | |
| Anson | 2002 | .8750 | | 3% | | | | | Tar Heel | | | .3000 | | | | | |
| Ansonville | | | .2500 | | | | | | White Lake | | | .4700 | | | | | |
| Lilesville | | | .4800 | | | | | | Brunswick | 1999 | .5400 | | 1% | | 6% | | |
| McFarlan | | | .2400 | | | | | | Bald Head Island | | | .4650 | | | | | |
| Morven | | | .4400 | | | | | | Belville | | | .1500 | | | | | |
| Peachland | | | .3000 | | | | | | Boiling Spring Lakes | | | .2500 | | | | | |
| Polkton | | | .2500 | | | | | | Bolivia | | | .0600 | | | | | |
| Wadesboro | | | .5800 | | | | | | Calabash | | | .1000 | | | | | |
| Ashe | 1998 | .5800 | | 3% | | | | | Carolina Shores | | | .0800 | | | | | |
| Jefferson | | | .4000 | | | | | | Caswell Beach | | | .2200 | | | 5% | | |
| Lansing | | | .4600 | | | | | | Holden Beach | | | .1800 | | | 5% | | |
| West Jefferson | | | .5200 | | | | | | Leland | | | .1800 | | | | | |
| Avery | 2002 | .5300 | | | | | | | Navassa | | | .2700 | | | | | |
| Banner Elk | | | .5100 | | | 6% | | | Northwest | | | .2000 | | | | | |
| * Beech Mountain | | | .6250 | | | 6% | | | Oak Island | | | .3500 | | | 5% | | |
| Crossnore | | | .2400 | | | | | | Ocean Isle Beach | | | .1500 | | | 3% | | |
| Elk Park | | | .3200 | | | | | | Sandy Creek | | | .3500 | | | | | |
| Grandfather Village | | | ... | | | | | | Shalotte | | | .2900 | | | 3% | | |
| Newland | | | .3700 | | | | | | Southport | | | .3000 | | | 3% | | |
| * Seven Devils | | | .5800 | | | | | | St. James | | | .0500 | | | | | |
| Sugar Mountain | | | .5200 | | | 6% | | | Sunset Beach | | | .1300 | | | 6% | | |
| Beaufort | 2002 | .6000 | | | | | | | Varnamtown | | | .0500 | | | | | |
| Aurora | | | .5500 | | | | | | Buncombe | 2002 | .5900 | | 4% | | | | |
| Bath | | | .2500 | | | | | | Asheville | | | .5300 | | | | | |
| Belhaven | | | .5200 | | | | | | Biltmore Forest | | | .3600 | | | | | |
| Chocowinity | | | .4000 | | | | | | Black Mountain | | | .3850 | | | | | |
| Pantego | | | .1600 | | | | | | Montreat | | | .3700 | | | | | |
| Washington | | | .5500 | | | 6% | | | Weaverville | | | .4300 | | | | | |
| Washington Park | | | .2400 | | | | | | Woodfin | | | .3850 | | | | | |

TABLE 76. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** |
|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|-----------------------------|------------------------------------------|----------------------------|------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [%] | Municipal [%] | County [%] | Municipal [%] | County [%] | Municipal [%] | |
| Columbus | 1997 | .7800 | | 3% | | | | | Davie | 2001 | .5700 | | 3% | | | | |
| Boardman | | | .0500 | | | | | | Bermuda Run | | | .1500 | | | | | |
| Bolton | | | .5500 | | | | | | Cooleemee | | | .3800 | | | | | |
| Brunswick | | | .5500 | | | | | | Mocksville | | | .3200 | | | | | |
| Cerro Gordo | | | .2000 | | | | | | Duplin | 2001 | .7700 | | | | | | |
| Chadbourn | | | .6800 | | | | | | Beulaville | | | .4900 | | | | | |
| Fair Bluff | | | .6400 | | | | | | Calypto | | | .4700 | | | | | |
| Lake Waccamaw | | | .2700 | | | | | | * Faison | | | .5300 | | | | | |
| Sandyfield | | | .3500 | | | | | | Greenevers | | | .2500 | | | | | |
| Tabor City | | | .7000 | | | | | | * Harrells | | | .1200 | | | | | |
| Whiteville | | | .4900 | | | | | | Kenansville | | | .4950 | | | | | |
| Craven | 2002 | .5600 | | 6% | | | | | Magnolia | | | .6200 | | | | | |
| Bridgeton | | | .4700 | | | | | | * Mount Olive | | | .5900 | | | | | |
| Cove City | | | .1500 | | | | | | Rose Hill | | | .6650 | | | | | |
| Dover | | | .3000 | | | | | | Teachey | | | .4500 | | | | | |
| Havelock | | | .4500 | | | | | | * Wallace | | | .6600 | | | | | |
| New Bern | | | .4700 | | | | | | Warsaw | | | .5900 | | | | | |
| River Bend | | | .2200 | | | | | | Durham | 2001 | .7900 | | 6% | | | | |
| Trent Woods | | | .2700 | | | | | | * Chapel Hill | | | .5750 | | 3% | | | |
| Vanceboro | | | .4800 | | | | | | * Durham | | | .5830 | | | | | |
| Cumberland | 2003 | .8800 | | 5% | | 1% | | | * Morrisville | | | .4700 | | | | | |
| * Falcon | | | .1500 | | | | | | * Raleigh | | | .3950 | | | | | |
| Fayetteville | | | .5300 | | | | | | Edgecombe | 2001 | .9300 | | | | | | |
| Godwin | | | .1700 | | | | | | Conetoe | | | .1800 | | | | | |
| Hope Mills | | | .4100 | | | | | | Leggett | | | .2500 | | | | | |
| Linden | | | .1500 | | | | | | Macclesfield | | | .4500 | | | | | |
| Spring Lake | | | .6600 | | | | | | Pinetops | | | .3700 | | | | | |
| Stedman | | | .3700 | | | | | | Princeville | | | .7800 | | | | | |
| Wade | | | .2350 | | | | | | * Rocky Mount | | | .5000 | | | | | |
| Currituck | 1997 | .6200 | | 4% | | | | 1% | * Sharpsburg | | | .4500 | | | | | |
| Dare | 1998 | .5400 | | 5% | | 1% | | 1% | Speed | | | .2500 | | | | | |
| Duck | | | .2000 | | | | | | Tarboro | | | .4200 | | | | | |
| Kill Devil Hills | | | .4250 | | | | | | * Whitakers | | | .6900 | | | | | |
| Kitty Hawk | | | .3800 | | | | | | Forsyth | 2001 | .7080 | | 6% | | | | |
| Manteo | | | .3700 | | | | | | Bethania | | | .2500 | | | | | |
| Nags Head | | | .3730 | | | | | | Clemmons | | | .0900 | | | | | |
| Southern Shores | | | .2000 | | | | | | * High Point | | | .5400 | | 3% | | | |
| Davidson | 2001 | .5300 | | | | | | | * Kernersville | | | .5250 | | | | | |
| Denton | | | .5500 | | | | | | * King | | | .3599 | | | | | |
| * High Point | | | .5400 | | 3% | | | | Lewisville | | | .1950 | | | | | |
| Lexington | | | .5150 | | 6% | | | | Rural Hall | | | .2400 | | | | | |
| * Thomasville | | | .5500 | | 6% | | | | * Tobaccoville | | | .0500 | | | | | |
| Wallburg | | | .0500 | | | | | | Walkertown | | | .2000 | | | | | |
| | | | | | | | | | Winston-Salem | | | .5250 | | | | | |

TABLE 76. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** |
|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | |
| Franklin | 2004 | .7900 | | | | | | | Guilford (continued) | | | | | | | | |
| Bunn | | | .6900 | | | | | | Oak Ridge | | .0863 | | | | | | |
| Centerville | | | ... | | | | | | Pleasant Garden | | ... | | | | | | |
| Franklinton | | | .6800 | | | | | | Sedalia | | .2000 | | | | | | |
| Louisburg | | | .4850 | | | | | | Stokesdale | | ... | | | | | | |
| * Wake Forest | | | .5400 | | | | | | Summerfield | | .1050 | | | | | | |
| Youngsville | | | .5600 | | | | | | Whitsett | | ... | | | | | | |
| Gaston | 2003 | .8930 | | 3% | | | | | Halifax | 1999 | .8650 | | 3% | | | | |
| Belmont | | | .4600 | | | | | | Enfield | | .7000 | | | | | | |
| Bessemer City | | | .4100 | | | | | | Halifax | | .5500 | | | | | | |
| Cherryville | | | .4400 | | | | | | Hobgood | | .4500 | | | | | | |
| Cramerton | | | .4250 | | | | | | Littleton | | .6500 | | | | | | |
| Dallas | | | .3500 | | | | | | Roanoke Rapids | | .4990 | | | | | | |
| Gastonia | | | .5400 | | 3% | | | | Scotland Neck | | .6600 | | | | | | |
| * High Shoals | | | .4300 | | | | | | Weldon | | .7500 | | | | | | |
| * Kings Mountain | | | .3600 | | 3% | | | | Harnett | 2003 | .7350 | | 6% | | | | |
| Lowell | | | .4000 | | | | | | Angier | | .4600 | | | | | | |
| McAdenville | | | .3000 | | | | | | * Broadway | | .4900 | | | | | | |
| Mount Holly | | | .4500 | | | | | | Coats | | .6400 | | | | | | |
| Ranlo | | | .3700 | | | | | | Dunn | | .4600 | | | | | | |
| Spencer Mountain | | | .2600 | | | | | | Erwin | | .4800 | | | | | | |
| Stanley | | | .5400 | | | | | | Lillington | | .5600 | | | | | | |
| Gates | 2001 | .8500 | | | | | | | Haywood | 2002 | .6100 | | 3% | | | | |
| Gatesville | | | .2200 | | | | | | Canton | | .6100 | | | | | | |
| Graham | 2002 | .5900 | | 3% | | | | | Clyde | | .4500 | | | | | | |
| Lake Santeetlah | | | .1500 | | | | | | Maggie Valley | | .3900 | | | | | | |
| Robbinsville | | | .5000 | | | | | | Waynesville | | .4300 | | | | | | |
| Granville | 2002 | .6350 | | 3% | | | | | Henderson | 2003 | .4750 | | 3% | | | | |
| Creedmoor | | | .6500 | | | | | | Flat Rock | | ... | | | | | | |
| Oxford | | | .5500 | | | | | | Fletcher | | .2700 | | | | | | |
| Stem | | | .4500 | | | | | | Hendersonville | | .4300 | | | | | | |
| Stovall | | | .4400 | | | | | | Laurel Park | | .3100 | | | | | | |
| Greene | 1997 | .8500 | | | | | | | Mills River | | .0750 | | | | | | |
| Hookerton | | | .5500 | | | | | | * Saluda | | .5000 | | | | | | |
| Snow Hill | | | .4600 | | | | | | Hertford | 1995 | .9100 | | 3% | | | | |
| Walstonburg | | | .5000 | | | | | | Ahoskie | | .7000 | | | | | | |
| Guilford | 2004 | .6184 | | 3% | | | | | Cofield | | .4500 | | | | | | |
| * Archdale | | | .2600 | | | | | | Como | | .3000 | | | | | | |
| * Burlington | | | .5550 | | | | | | Harrellsville | | .3500 | | | | | | |
| * Gibsonville | | | .4950 | | | | | | Murfreesboro | | .6800 | | | | | | |
| Greensboro | | | .5675 | | 3% | | | | Winton | | .5800 | | | | | | |
| * High Point | | | .5400 | | 3% | | | | Hoke | 1998 | .7400 | | | | | | |
| Jamestown | | | .3500 | | | | | | Raeford | | .4800 | | | | | | |
| * Kernersville | | | .5250 | | | | | | * Red Springs | | .6600 | | | | | | |

TABLE 76. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | |
|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|----|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | |
| Moore | 2003 | .4750 | | 3% | | | | | Onslow (continued) | | | | | | | | | |
| Aberdeen | | | .4300 | | | | | | Swansboro | | .3800 | | | | | | | |
| Cameron | | | .4900 | | | | | | | | | | | | | | | |
| Carthage | | | .4200 | | | | | | Orange | 2001 | .8800 | | 2% | | | | | |
| Foxfire Village | | | .3200 | | | | | | Carrboro | | .7148 | | | 3% | | | | |
| Pinebluff | | | .4400 | | | | | | * Chapel Hill | | .5750 | | | | | | | |
| Pinehurst | | | .3100 | | | | | | * Durham | | .5830 | | | | | | | 1% |
| Robbins | | | .6600 | | | | | | Hillsborough | | .6200 | | | | | | | |
| Southern Pines | | | .3900 | | | | | | * Mebane | | .5000 | | | | | | | |
| Taylortown | | | .4000 | | | | | | Pamlico | 2004 | .6575 | | | | | | | |
| Vass | | | .5300 | | | | | | Alliance | | ... | | | | | | | |
| Whispering Pines | | | .3400 | | | | | | Arapahoe | | .0300 | | | | | | | |
| Nash | 2001 | .6600 | | 5% | | | | | Bayboro | | .2500 | | | | | | | |
| Bailey | | | .6100 | | | | | | Grantsboro | | .0500 | | | | | | | |
| Castalia | | | .2000 | | | | | | Mesic | | .2000 | | | | | | | |
| Dortches | | | ... | | | | | | Minnesott Beach | | .1800 | | | | | | | |
| Middlesex | | | .5500 | | | | | | Oriental | | .1500 | | | 3% | | | | |
| Momeyer | | | .0500 | | | | | | Stonewall | | .1500 | | | | | | | |
| Nashville | | | .6100 | | | | | | Vandemere | | .2000 | | | | | | | |
| Red Oak | | | ... | | | | | | Pasquotank | 1998 | .8600 | | 3% | | | | | 1% |
| * Rocky Mount | | | .5000 | | | | | | * Elizabeth City | | .6700 | | | | | | | |
| * Sharpsburg | | | .4500 | | | | | | Pender | 2003 | .5900 | | 3% | | | | | |
| Spring Hope | | | .7000 | | | | | | Atkinson | | .3700 | | | | | | | |
| * Whitakers | | | .6900 | | | | | | Burgaw | | .5400 | | | | | | | |
| New Hanover | 1999 | .6800 | | 3% | | | | | St. Helena | | .0500 | | | | | | | |
| Carolina Beach | | | .3800 | | | | 6% | | * Surf City | | .3500 | | | 3% | | | | |
| Kure Beach | | | .2950 | | | | 3% | | Topsail Beach | | .2700 | | | 3% | | | | |
| Wilmington | | | .4600 | | | | 3% | | * Wallace | | .6600 | | | | | | | |
| Wrightsville Beach | | | .1430 | | | | 3% | | Watha | | .0500 | | | | | | | |
| Northampton | 2001 | .8800 | | | | | | | Perquimans | 2000 | .6500 | | | | | | | 1% |
| Conway | | | .4400 | | | | | | Hertford | | .4800 | | | | | | | |
| Garysburg | | | .6000 | | | | | | Winfall | | .3500 | | | | | | | |
| Gaston | | | .5000 | | | | | | Person | 2001 | .6700 | | 5% | | | | | |
| Jackson | | | .5500 | | | | | | Roxboro | | .6400 | | | | | | | |
| Lasker | | | .1500 | | | | | | Pitt | 2004 | .7000 | | 6% | | | | | |
| Rich Square | | | .6300 | | | | | | Ayden | | .5200 | | | | | | | |
| Seaboard | | | .5000 | | | | | | Bethel | | .5900 | | | | | | | |
| Severn | | | .4200 | | | | | | Falkland | | .4500 | | | | | | | |
| Woodland | | | .6000 | | | | | | Farmville | | .4900 | | | | | | | |
| Onslow | 2000 | .6700 | | 3% | | | | | Fountain | | .6000 | | | | | | | |
| Holly Ridge | | | .5000 | | | | | | Greenville | | .5600 | | | | | | | |
| Jacksonville | | | .5900 | | | | | | * Grifton | | .5500 | | | | | | | |
| North Topsail Beach | | | .4500 | | | | 3% | | Grimesland | | .4500 | | | | | | | |
| Richlands | | | .4500 | | | | | | Simpson | | .4500 | | | | | | | |
| * Surf City | | | .3500 | | | | 3% | | Winterville | | .4500 | | | | | | | |

TABLE 76. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** |
|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | |
| Stanly | 2001 | .6675 | | 6% | | | | | Vance | 2000 | .9000 | | 3% | | | | |
| Albemarle | | | .5600 | | | | | | Henderson | | | .6400 | | | | | |
| Badin | | | .3200 | | | | | | Kittrell | | | .1000 | | | | | |
| * Locust | | | .3600 | | | | | | Middleburg | | | .2500 | | | | | |
| Misenheimer | | | .1500 | | | | | | Wake | 2000 | .6040 | | 6% | | 1% | | |
| New London | | | .1600 | | | | | | Apex | | | .4000 | | | | | |
| Norwood | | | .4000 | | | | | | * Cary | | | .4200 | | | | | |
| Oakboro | | | .4400 | | | | | | * Durham | | | .5830 | | | | | |
| Red Cross | | | .1600 | | | | | | Fuquay-Varina | | | .5200 | | | | | |
| Richfield | | | .1500 | | | | | | Garner | | | .5600 | | | | | |
| * Stanfield | | | .3800 | | | | | | Holly Springs | | | .5300 | | | | | |
| Stokes | 2001 | .6200 | | | | | | | Knightdale | | | .5000 | | | | | |
| Danbury | | | .2500 | | | | | | * Morrisville | | | .4700 | | | | | |
| * King | | | .3599 | | | | | | * Raleigh | | | .3950 | | | | | |
| * Tobaccoville | | | .0500 | | | | | | Rolesville | | | .4850 | | | | | |
| Walnut Cove | | | .4200 | | | | | | * Wake Forest | | | .5400 | | | | | |
| Surry | 2004 | .6300 | | | | | | | Wendell | | | .5400 | | | | | |
| Dobson | | | .3800 | | | | | | * Zebulon | | | .4800 | | | | | |
| * Elkin | | | .4750 | | | | 6% | | Warren | 2001 | .8400 | | | | | | |
| Mount Airy | | | .5600 | | | | | | Macon | | | .3000 | | | | | |
| Pilot Mountain | | | .4800 | | | | | | Norlina | | | .6400 | | | | | |
| Swain | 1997 | .5500 | | 3% | | | | | Warrenton | | | .6500 | | | | | |
| Bryson City | | | .5000 | | | | | | Washington | 1997 | 1.0150 | | 6% | | | | |
| Transylvania | 2002 | .4800 | | 3% | | | | | Creswell | | | .5000 | | | | | |
| Brevard | | | .4950 | | | | | | Plymouth | | | .7200 | | | | | |
| Rosman | | | .4600 | | | | | | Roper | | | .8200 | | | | | |
| Tyrrell | 1997 | 1.0100 | | 6% | | | | | Watauga | 2002 | .3500 | | | | | | |
| Columbia | | | .6000 | | | | | | * Beech Mountain | | | .6250 | | | 6% | | |
| Union | 2004 | .5250 | | | | | | | * Blowing Rock | | | .2950 | | | 6% | | |
| Fairview | | | .0200 | | | | | | Boone | | | .4000 | | | 3% | | |
| Hemby Bridge | | | .0300 | | | | | | * Seven Devils | | | .5800 | | | | | |
| Indian Trail | | | .0800 | | | | | | Wayne | 2003 | .6600 | | | | | | |
| Lake Park | | | .2200 | | | | | | Eureka | | | .5000 | | | | | |
| Marshville | | | .3800 | | | | | | Fremont | | | .6500 | | | | | |
| Marvin | | | .0517 | | | | | | Goldsboro | | | .6000 | | | 5% | | |
| Mineral Springs | | | .0270 | | | | | | * Mount Olive | | | .5900 | | | | | |
| * Mint Hill | | | .2750 | | | | | | Pikeville | | | .5000 | | | | | |
| Monroe | | | .4800 | | | | 5% | | Seven Springs | | | .5000 | | | | | |
| * Stallings | | | .2500 | | | | | | Walnut Creek | | | .3600 | | | | | |
| Unionville | | | .0200 | | | | | | Wilkes | 2003 | .6100 | | | | | | |
| Waxhaw | | | .3400 | | | | | | * Elkin | | | .4750 | | | | | |
| * Weddington | | | .0400 | | | | | | North Wilkesboro | | | .4600 | | | | | |
| Wesley Chapel | | | .0200 | | | | | | Ronda | | | .4000 | | | | | |
| Wingate | | | .3600 | | | | | | Wilkesboro | | | .3400 | | | 3% | | |

TABLE 76. -Continued

| Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | Counties/ Municipalities | Year of latest reval- uation | Ad Valorem tax rates | | Local occupancy tax rates | | Local prepared food tax rates | | Local land transfer tax** | |
|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|-----------------------------|------------------------------------------|----------------------------|-------------------|------------------------------------|------------------|----------------------------------------|------------------|------------------------------------|--|
| | | County [\$] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | | | County [%] | Municipal [\$] | County [%] | Municipal [%] | County [%] | Municipal [%] | | |
| Wilson | 2000 | .7200 | | 3% | | | | | Yadkin | 1999 | .6800 | | | | | | | |
| Black Creek | | | .5500 | | | | | | Boonville | | | .4800 | | | | | | |
| Elm City | | | .6300 | | | | | | East Bend | | | .4800 | | | | | | |
| * Kenly | | | .6100 | | | | | | Jonesville | | | .5100 | | 1% | | | | |
| Lucama | | | .4500 | | | | | | Yadkinville | | | .3400 | | | | | | |
| Saratoga | | | .5800 | | | | | | | | | | | | | | | |
| * Sharpsburg | | | .4500 | | | | | | | | | | | | | | | |
| Sims | | | .4600 | | | | | | Yancey | 2000 | .5000 | | 3% | | | | | |
| Stantonsburg | | | .4300 | | | | | | Burnsville | | | .5000 | | | | | | |
| Wilson | | | .4700 | | | | | | | | | | | | | | | |

* Municipality is located in two or more counties.

** Only seven counties are authorized to impose local land transfer taxes. Washington County has authority but does not impose tax.

TABLE 77. COLLECTIONS OF OCCUPANCY, PREPARED FOODS, LAND TRANSFER TAXES, AND LICENSE TAXES BY COUNTY

| County | Rate | Fiscal year 2000-2001 | | | | Rate | Fiscal year 2001-2002 | | | | Rate | Fiscal year 2002-2003 | | | |
|------------|------|-----------------------|-----------|-------------------|---------------|------|-----------------------|-----------|-------------------|---------------|------|-----------------------|-----------|-------------------|---------------|
| | | Occupancy tax | Meals tax | Land transfer tax | License taxes | | Occupancy tax | Meals tax | Land transfer tax | License taxes | | Occupancy tax | Meals tax | Land transfer tax | License taxes |
| | | [see rate column] | [1% rate] | [1% rate] | | | [see rate column] | [1% rate] | [1% rate] | | | [see rate column] | [1% rate] | [1% rate] | |
| % | [\$] | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | [\$] | |
| Alamance | 3 | 510,644 | | | 162,526 | 3 | 461,937 | | | 181,245 | 3 | 492,534 | | | 182,381 |
| Alexander | | | | | 22,928 | | | | | 98,130 | | | | | 106,898 |
| Alleghany | 3 | 27,125 | | | 2,915 | 3 | 28,309 | | | 3,255 | 3 | 26,524 | | | 3,100 |
| Anson | | | | | 36,105 | 3 | 6,702 | | | 38,710 | 3 | 29,130 | | | 32,013 |
| Ashe | 3 | 91,564 | | | 6,433 | 3 | 109,088 | | | 6,886 | 3 | 101,560 | | | 10,206 |
| Avery | | Merged | | | 7,280 | | | | | 7,050 | | | | | 7,000 |
| Beaufort | | | | | 89,984 | | | | | 85,783 | | | | | 88,778 |
| Bertie | | | | | 12,759 | | | | | 16,125 | | | | | 20,488 |
| Bladen | | | | | 39,831 | | | | | 45,076 | | | | | 48,733 |
| Brunswick | 1 | 731,179 | | | 186,682 | 1 | 765,183 | | | 82,270 | 1 | 793,002 | | | 331,575 |
| Buncombe | 3 | 3,000,925 | | | 669,942 | 4 | 4,495,010 | | | 669,942 | 4 | 4,695,506 | | | 1,047,365 |
| Burke | 3 | 143,124 | | | 179,056 | 3 | 137,565 | | | 253,684 | 3 | 126,748 | | | 263,346 |
| Cabarrus | 5 | 783,428 | | | 353,850 | 5 | 816,237 | | | 476,587 | 5 | 881,354 | | | 382,300 |
| Caldwell | 3 | 86,805 | | | 289,969 | 3 | 79,930 | | | 482,287 | 3 | 74,053 | | | 263,074 |
| Camden | | | | 244,681 | 13,857 | | | | 333,569 | 30,005 | | | | 519,343 | 37,664 |
| Carteret | 3 | 1,821,574 | | | 209,831 | 5 | 2,831,114 | | | 252,564 | 5 | 3,328,433 | | | 302,056 |
| Caswell | | | | | 15,779 | | | | | 25,858 | | | | | 14,352 |
| Catawba | | | | | 530,743 | | | | | 606,740 | | | | | 627,280 |
| Chatham | 3 | 100,760 | | | 68,936 | 3 | 93,735 | | | 137,511 | 3 | 90,255 | | | 110,812 |
| Cherokee | 3 | 115,602 | | | 43,818 | 3 | 113,869 | | | 20,472 | 3 | 118,501 | | | 29,931 |
| Chowan | 3 | 63,544 | | 290,298 | 14,919 | 3 | 63,757 | | 223,839 | 11,658 | 3 | 62,581 | | 303,025 | 20,256 |
| Clay | | | | | 20,106 | | | | | 20,711 | 3 | 10,193 | | | 22,483 |
| Cleveland | 3 | 162,507 | | | 280,329 | 3 | 287,486 | | | 298,747 | 3 | 269,761 | | | 296,611 |
| Columbus | 3 | 77,798 | | | 33,934 | 3 | 69,571 | | | 63,975 | 3 | 70,677 | | | 58,104 |
| Craven | 6 | 883,734 | | | 155,875 | 6 | 829,389 | | | 159,207 | 6 | 892,526 | | | 186,639 |
| Cumberland | 3 | 1,238,929 | 3,176,752 | | 1,103,653 | 4 | 1,427,708 | 3,180,048 | | 964,694 | 4 | 1,876,855 | 3,342,607 | | 1,181,946 |
| Currituck | 4 | 3,385,528 | | 2,285,095 | 144,239 | 4 | 3,770,810 | | 3,452,069 | 170,039 | 4 | 4,174,547 | | 4,761,464 | 201,935 |
| Dare | 4 | 8,261,879 | 1,386,367 | 5,267,837 | 32,360 | 4 | 9,225,099 | 1,497,872 | 7,923,074 | 41,894 | 5 | 10,944,133 | 1,570,361 | 9,613,755 | 56,177 |
| Davidson | | | | | 698,135 | | | | | 783,229 | | | | | 718,453 |
| Davie | 3 | 34,227 | | | 117,861 | 3 | 35,059 | | | 150,984 | 3 | 33,753 | | | 138,659 |
| Duplin | 3 | 84,578 | | | 40,122 | 3 | 79,392 | | | 44,754 | 3 | 81,186 | | | 41,970 |
| Durham | 5 | 6,030,354 | | | 713,820 | 6 | 5,793,643 | | | 556,240 | 6 | 6,326,244 | | | 604,205 |
| Edgecombe | | | | | 75,240 | | | | | 69,391 | | | | | 95,988 |
| Forsyth | 6 | 3,252,506 | | | 1,000,868 | 6 | 3,121,985 | | | 1,255,503 | 6 | 3,265,499 | | | 1,227,168 |
| Franklin | | | | | 63,717 | | | | | 87,036 | | | | | 70,389 |
| Gaston | 3 | 368,720 | | | 231,306 | 3 | 468,010 | | | 243,219 | 3 | 355,667 | | | 248,985 |
| Gates | | | | | 3,577 | | | | | 4,082 | | | | | 3,274 |
| Graham | 3 | 78,181 | | | 10,588 | 3 | 78,213 | | | 10,138 | 3 | 87,774 | | | 10,147 |
| Granville | 3 | 90,054 | | | 45,850 | 3 | 84,776 | | | 38,273 | 3 | 101,642 | | | 35,072 |
| Greene | | | | | 22,385 | | | | | 25,861 | | | | | 23,838 |

TABLE 77. -Continued

| County | Rate | Fiscal year 2000-2001 | | | | Rate | Fiscal year 2001-2002 | | | | Rate | Fiscal year 2002-2003 | | | |
|-------------|------|------------------------------------|------------------------|--------------------------------|---------------|------|------------------------------------|------------------------|--------------------------------|---------------|------|------------------------------------|------------------------|--------------------------------|---------------|
| | | Occupancy tax [see rate column] | Meals tax [1% rate] | Land transfer tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | Land transfer tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | Land transfer tax [1% rate] | License taxes |
| | | [\$] | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] | [\$] |
| Guilford | 3 | 4,122,514 | | | 164,259 | 3 | 3,847,055 | | | 195,663 | 3 | 4,052,634 | | | 196,820 |
| Halifax | 3 | 259,027 | | | 122,596 | 3 | 262,558 | | | 133,657 | 3 | 258,338 | | | 146,621 |
| Harnett | 3 | 128,950 | | | 210,160 | 6 | 171,306 | | | 1,408,605 | 6 | 276,293 | | | 1,452,075 |
| Haywood | 3 | 667,196 | | | 279,340 | 3 | 681,544 | | | 306,384 | 3 | 697,460 | | | 306,601 |
| Henderson | 3 | 549,150 | | | 260,023 | 3 | 538,533 | | | 296,408 | 3 | 557,423 | | | 315,347 |
| Hertford | 3 | 64,395 | | | 26,383 | 3 | 52,606 | | | 70,982 | 3 | 47,908 | | | 61,906 |
| Hoke | | | | | 26,374 | | | | | 38,298 | | | | | 1,125,406 |
| Hyde | 3 | 283,149 | | | 4,227 | 3 | 312,324 | | | 3,474 | 3 | 331,408 | | | 3,259 |
| Iredell | | | | | 374,690 | | | | | 444,832 | | | | | 466,414 |
| Jackson | 3 | 377,865 | | | 32,059 | 3 | 383,909 | | | 33,478 | 3 | 387,518 | | | 38,439 |
| Johnston | 3 | 427,592 | | | 262,218 | 3 | 436,894 | | | 241,930 | 3 | 446,647 | | | 134,516 |
| Jones | | | | | 5,975 | | | | | 6,502 | | | | | 6,881 |
| Lee | 3 | 139,322 | | | 126,682 | 3 | 172,042 | | | 158,131 | 3 | 155,776 | | | 166,611 |
| Lenoir | 3 | 142,407 | | | 118,430 | 3 | 133,360 | | | 109,361 | 3 | 144,961 | | | 117,747 |
| Lincoln | 3 | 56,966 | | | 116,977 | 3 | 61,455 | | | 178,396 | 3 | 61,455 | | | 191,179 |
| Macon | 3 | 362,039 | | | 62,343 | 3 | 402,606 | | | 107,120 | 3 | 380,767 | | | 104,363 |
| Madison | 3 | 42,798 | | | 18,536 | 3 | 43,042 | | | 18,829 | 3 | 39,350 | | | 21,120 |
| Martin | 3 | 88,631 | | | 59,039 | 3 | 88,222 | | | 59,439 | 3 | 90,575 | | | 40,334 |
| McDowell | 3 | 130,271 | | | 151,851 | 3 | 100,335 | | | 170,640 | 3 | 142,775 | | | 197,908 |
| Mecklenburg | 6 | 17,660,008 | 12,571,895 | | 752,191 | 6 | 15,248,147 | 12,707,147 | | 793,563 | 6 | 15,774,948 | 13,119,498 | | 763,258 |
| Mitchell | 3 | 46,146 | | | 31,821 | 3 | 49,203 | | | 34,759 | 3 | 42,090 | | | 42,582 |
| Montgomery | | | | | 23,325 | | | | | 17,001 | | | | | 25,503 |
| Moore | 3 | 1,180,615 | | | 111,927 | 3 | 1,072,559 | | | 130,072 | 3 | 1,056,486 | | | 129,683 |
| Nash | 3 | 643,964 | | | 109,566 | 5 | 920,796 | | | 190,918 | 5 | 1,063,100 | | | 149,287 |
| New Hanover | 3 | 2,672,754 | | | 817,023 | 3 | 2,647,676 | | | 1,315,301 | 3 | 3,369,725 | | | 1,244,162 |
| Northampton | | | | | 42,719 | | | | | 51,147 | | | | | 56,782 |
| Onslow | 3 | 586,324 | | | 293,758 | 3 | 627,398 | | | 483,944 | 3 | 704,339 | | | 417,640 |
| Orange | 2 | 481,332 | | | 328,899 | 2 | 442,554 | | | 343,780 | 2 | 440,922 | | | 342,692 |
| Pamlico | | | | | 13,456 | | | | | 15,735 | | | | | 17,895 |
| Pasquotank | 3 | 156,288 | | 538,600 | 140,518 | 3 | 165,168 | | 752,588 | 161,999 | 3 | 172,468 | | 999,820 | 156,596 |
| Pender | | ----- | | | 138,390 | 3 | 3,642 | | | 155,028 | 3 | 11,989 | | | 180,606 |
| Perquimans | | | | 272,897 | 20,478 | | | | 350,612 | 24,958 | | | | 427,887 | 32,413 |
| Person | 5 | 114,253 | | | 89,781 | 5 | 133,029 | | | 104,305 | 5 | 122,799 | | | 124,421 |
| Pitt | 6 | 1,051,080 | | | 287,234 | 6 | 1,030,656 | | | 326,560 | 6 | 1,046,685 | | | 265,537 |
| Polk | 3 | 61,075 | | | 23,516 | 3 | 58,015 | | | 17,273 | 3 | 60,498 | | | 18,434 |
| Randolph | 3 | 288,680 | | | 271,935 | 3 | 270,579 | | | 296,216 | 3 | 289,133 | | | 324,008 |
| Richmond | 3 | 104,871 | | | 167,437 | 3 | 159,357 | | | 176,181 | 6 | 216,173 | | | 194,709 |
| Robeson | | ----- | | | 126,551 | | | | | 159,439 | | | | | 188,062 |
| Rockingham | 3 | 164,309 | | | 232,878 | 3 | 150,621 | | | 242,344 | 3 | 158,469 | | | 202,308 |
| Rowan | 3 | 278,367 | | | 422,642 | 3 | 271,457 | | | 477,754 | 3 | 291,285 | | | 473,646 |

TABLE 77. -Continued

| County | Rate | Fiscal year 2000-2001 | | | | Rate | Fiscal year 2001-2002 | | | | Rate | Fiscal year 2002-2003 | | | |
|--------------------------|------|------------------------------------|------------------------|--------------------------------|--------------------|------|------------------------------------|------------------------|--------------------------------|--------------------|------|------------------------------------|------------------------|--------------------------------|--------------------|
| | | Occupancy tax [see rate column] | Meals tax [1% rate] | Land transfer tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | Land transfer tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | Land transfer tax [1% rate] | License taxes |
| | | [\$] | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] | [\$] |
| Rutherford | 3 | 221,472 | | | 75,852 | 3 | 229,678 | | | 35,268 | 3 | 248,368 | | | 85,568 |
| Sampson | | | | | 67,015 | | | | | 70,525 | | | | | 72,644 |
| Scotland | | | | | 30,883 | 3 | 72,675 | | | 63,054 | 3 | 130,584 | | | 66,651 |
| Stanly | | | | | 128,119 | 6 | 91,583 | | | 140,598 | 6 | 162,096 | | | 148,988 |
| Stokes | | | | | 27,853 | | | | | 56,534 | | | | | 58,874 |
| Surry | | | | | 29,575 | | | | | 29,475 | | | | | 29,585 |
| Swain | 3 | 138,274 | | | 14,282 | 3 | 148,747 | | | 21,587 | 3 | 148,934 | | | 22,267 |
| Transylvania | 3 | 206,849 | | | 28,813 | 3 | 198,554 | | | 30,924 | 3 | 201,162 | | | 32,710 |
| Tyrrell | | | | | 2,609 | | | | | 3,266 | 6 | 2,152 | | | 3,533 |
| Union | | | | | 270,160 | | | | | 313,899 | | | | | 314,283 |
| Vance | 3 | 166,376 | | | 104,669 | 6 | 259,362 | | | 116,547 | 6 | 333,964 | | | 132,532 |
| Wake | 6 | 11,270,269 | 9,980,214 | | 415,006 | 6 | 9,799,924 | 10,290,792 | | 415,848 | 6 | 10,116,953 | 10,990,810 | | 501,294 |
| Warren | | | | | 13,752 | | | | | 14,132 | | | | | 18,867 |
| Washington | 3 | 40,506 | | 0 | 16,122 | 6 | 87,100 | | 0 | 17,346 | 6 | 98,997 | | 0 | 19,209 |
| Watauga | | | | | 118,427 | | | | | 153,646 | | | | | 160,176 |
| Wayne | | | | | 348,700 | | | | | 364,918 | | | | | 390,048 |
| Wilkes | | | | | 184,366 | | | | | 344,825 | | | | | 256,751 |
| Wilson | 3 | 296,678 | | | 102,709 | 3 | 303,691 | | | 102,443 | 3 | 308,537 | | | 133,548 |
| Yadkin | | | | | 177,069 | | | | | 115,128 | | | | | 13,600 |
| Yancey | 3 | 58,831 | | | 74,122 | 3 | 63,564 | | | 78,746 | 3 | 73,577 | | | 87,224 |
| Total | | 77,156,861 | 27,115,228 | 8,899,408 | 16,850,418 | | 77,467,103 | 27,675,859 | 13,035,751 | 20,508,931 | | 84,028,359 | 29,023,276 | 16,625,294 | 22,143,774 |
| Total collections | | | | | 130,021,915 | | | | | 138,687,645 | | | | | 151,820,703 |

Detail may not add to totals due to rounding.

TABLE 78.-Continued

| Municipality | Fiscal year 2000-2001 | | | Fiscal year 2001-2002 | | | Fiscal year 2002-2003 | | | | | |
|----------------------|-----------------------|------------------------------------|------------------------|-----------------------|------|------------------------------------|------------------------|---------------|------|------------------------------------|------------------------|---------------|
| | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Bertie | | | | | | | | | | | | |
| Askeville | | | | | | | | | | | | |
| Aulander | | | | | | | | 12,344 | | | | 10,877 |
| Colerain | | | | | | | | 2,849 | | | | 3,232 |
| Kelford | | | | | | | | 1,161 | | | | 55 |
| Lewiston-Woodville | | | | | | | | 2,917 | | | | |
| Powellsville | | | | | | | | 2,236 | | | | |
| Roxobel | | | | | | | | 1,134 | | | | 1,110 |
| Windsor | | | | | | | | 16,686 | | | | 19,937 |
| Bladen | | | | | | | | | | | | |
| Bladenboro | | | | | | | | 16,479 | | | | 19,649 |
| Clarkton | | | | | | | | 5,065 | | | | 5,065 |
| Dublin | | | | | | | | 1,361 | | | | 946 |
| East Arcadia | | | | | | | | | | | | |
| Elizabethtown | | | | | | | | 55,523 | | | | 53,767 |
| Tar Heel | | | | | | | | | | | | 105 |
| White Lake | | | | | | | | 18,107 | | | | 23,572 |
| Brunswick | | | | | | | | | | | | |
| Bald Head Island | 6 | 434,126 | | | 6 | 438,931 | | 12,635 | | 6 | 486,256 | 14,355 |
| Belville | 5 | 122,525 | | | | | 2,534 | | | | | 1,405 |
| Boiling Spring Lakes | 5 | 775,632 | | | | | 15,501 | | | | | 18,226 |
| Bolivia | | | | | | | | | | | | |
| Calabash | | | | | | | | 3,396 | | | | 3,945 |
| Carolina Shores | | | | | | | | 400 | | | | 355 |
| Caswell Beach | | | | | 5 | 129,961 | | | | 5 | 151,099 | 6,656 |
| Holden Beach | | | | | 4 | 810,004 | | 28,950 | | 5 | 875,588 | 30,041 |
| Leland | | | | | | | | 26,019 | | | | 29,252 |
| Navassa | | | | | | | | | | | | |
| Northwest | | | | | | | | 838 | | | | 774 |
| Oak Island | 5 | 451,118 | | | 5 | 530,050 | | 112,124 | | 5 | 590,847 | 127,804 |
| Ocean Isle Beach | 3 | 659,575 | | | 3 | 683,731 | | 4,490 | | 3 | 958,001 | 3,211 |
| Sandy Creek | | | | | | | | | | | | |
| Shallotte | 3 | 47,823 | | | 3 | 44,285 | | 15,906 | | 3 | 54,054 | 16,148 |
| Southport | 3 | 38,611 | | | 3 | 36,520 | | 26,480 | | 3 | 28,556 | 33,316 |
| St James | | | | | | | | | | | | |
| Sunset Beach | 3 | 498,235 | | | 3 | 328,374 | | 360 | | 5 | 662,084 | 420 |
| Varnamtown | | | | | | | | | | | | |
| Buncombe | | | | | | | | | | | | |
| Asheville | | | | | | | | 2,612,496 | | | | 2,518,891 |
| Biltmore Forest | | | | | | | | 15,562 | | | | 19,060 |
| Black Mountain | | | | | | | | 90,660 | | | | 120,142 |
| Montreat | | | | | | | | 8,161 | | | | 8,569 |
| Weaverville | | | | | | | | 23,177 | | | | 26,442 |
| Woodfin | | | | | | | | 18,039 | | | | 17,012 |

TABLE 78.-Continued

| Municipality | R a t e % | Fiscal year 2000-2001 | | | R a t e % | Fiscal year 2001-2002 | | | R a t e % | Fiscal year 2002-2003 | | |
|--------------------|-----------------------|------------------------------------------|---------------------------|------------------|-----------------------|------------------------------------------|---------------------------|------------------|-----------------------|------------------------------------------|---------------------------|------------------|
| | | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes |
| | | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] |
| Burke | | | | | | | | | | | | |
| Connelly Springs | | | | | | | | | | | | |
| Drexel | | | | 12,665 | | | | 11,477 | | | 13,672 | |
| Glen Alpine | | | | 3,453 | | | | 4,747 | | | 598 | |
| Hickory** | | | | | | | | | | | | |
| Hildebran | | | | 4,797 | | | | 6,709 | | | 8,919 | |
| Long View** | | | | | | | | | | | | |
| Morganton | | | | 51,777 | | | | 57,212 | | | 53,393 | |
| Rhodhiss** | | | | | | | | | | | | |
| Rutherford College | | | | 3,951 | | | | 4,169 | | | 5,673 | |
| Valdese | | | | 32,540 | | | | 35,922 | | | | |
| Cabarrus | | | | | | | | | | | | |
| Concord | | | | 643,882 | | | | 620,249 | | | 1,500,960 | |
| Harrisburg | | | | 12,783 | | | | 23,281 | | | 29,281 | |
| Kannapolis* | | | | 304,506 | | | | 329,426 | | | 447,011 | |
| Locust** | | | | | | | | | | | | |
| Midland | | | | | | | | | | | | |
| Mount Pleasant | | | | 7,921 | | | | 9,054 | | | 9,600 | |
| Caldwell | | | | | | | | | | | | |
| Blowing Rock** | | | | | | | | | | | | |
| Cajah Mountain | | | | | | | | | | | | |
| Cedar Rock | | | | | | | | | | | | |
| Gamewell | | | | | | | | | | | | |
| Granite Falls | | | | 16,964 | | | | 16,964 | | | 86,449 | |
| Hickory** | | | | | | | | | | | | |
| Hudson | | | | 13,690 | | | | 16,129 | | | 15,464 | |
| Lenoir | | | | 205,275 | | | | 247,874 | | | 323,221 | |
| Rhodhiss* | | | | 5,818 | | | | | | | | |
| Sawmills | | | | 30,157 | | | | 34,943 | | | 33,589 | |
| Camden | | | | | | | | | | | | |
| Elizabeth City** | | | | | | | | | | | | |
| Carteret | | | | | | | | | | | | |
| Atlantic Beach | | | | 42,292 | | | | 45,136 | | | 45,699 | |
| Beaufort | | | | 39,682 | | | | 45,730 | | | 46,323 | |
| Bogue | | | | 1,587 | | | | 2,101 | | | | |
| Cape Carteret | | | | 12,436 | | | | 14,172 | | | 14,441 | |
| Cedar Point | | | | 5,467 | | | | 6,662 | | | | |
| Emerald Isle | | | | 57,959 | | | | 67,460 | | | 69,216 | |
| Indian Beach | | | | 7,240 | | | | 7,956 | | | 7,937 | |
| Morehead City | | | | 133,910 | | | | 154,393 | | | 150,736 | |
| Newport | | | | 27,034 | | | | 25,700 | | | 30,859 | |
| Peletier | | | | | | | | | | | | |
| Pine Knoll Shores | | | | 25,215 | | | | 25,414 | | | 28,454 | |

TABLE 78.-Continued

| Municipality | R a t e % | Fiscal year 2000-2001 | | | R a t e % | Fiscal year 2001-2002 | | | R a t e % | Fiscal year 2002-2003 | | |
|-------------------|-----------------------|------------------------------------------|---------------------------|------------------|-----------------------|------------------------------------------|---------------------------|------------------|-----------------------|------------------------------------------|---------------------------|------------------|
| | | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes |
| | | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] |
| Columbus | | | | | | | | | | | | |
| Boardman | | | | 151 | | | 538 | | | | 723 | |
| Bolton | | | | 528 | | | 115 | | | | 165 | |
| Brunswick | | | | 1,713 | | | 2,024 | | | | 3,043 | |
| Cerro Gordo | | | | 105 | | | 60 | | | | 75 | |
| Chadbourn | | | | 18,600 | | | 47,954 | | | | 20,940 | |
| Fair Bluff | | | | 2,742 | | | 2,462 | | | | 1,350 | |
| Lake Waccamaw | | | | 6,807 | | | 2,350 | | | | 2,290 | |
| Sandyfield | | | | | | | | | | | | |
| Tabor City | | | | 14,854 | | | 14,390 | | | | 14,138 | |
| Whiteville | | | | 57,643 | | | 62,405 | | | | 69,843 | |
| Craven | | | | | | | | | | | | |
| Bridgeton | | | | 3,170 | | | 3,240 | | | | 4,027 | |
| Cove City | | | | 150 | | | 180 | | | | 205 | |
| Dover | | | | | | | | | | | | |
| Havelock | | | | 97,407 | | | 25,034 | | | | 18,678 | |
| New Bern | | | | | | | 498,778 | | | | 524,885 | |
| River Bend | | | | 19,324 | | | 18,174 | | | | 20,488 | |
| Trent Woods | | | | 15,079 | | | 26,921 | | | | 28,842 | |
| Vanceboro | | | | 5,011 | | | 4,829 | | | | 5,302 | |
| Cumberland | | | | | | | | | | | | |
| Falcon* | | | | | | | | | | | | |
| Fayetteville | | | | 2,146,304 | | | 2,195,115 | | | | 2,357,080 | |
| Godwin | | | | | | | | | | | | |
| Hope Mills | | | | 127,208 | | | 147,800 | | | | 151,963 | |
| Linden | | | | | | | | | | | | |
| Spring Lake | | | | 78,089 | | | 80,838 | | | | 92,184 | |
| Stedman | | | | 9,705 | | | 10,303 | | | | 11,015 | |
| Wade | | | | | | | | | | | | |
| Currituck | | | | | | | | | | | | |
| Dare | | | | | | | | | | | | |
| Duck | | | | | | | | | | | | |
| Kill Devil Hills | | | | 23,867 | | | 25,358 | | | | | |
| Kitty Hawk | | | | 10,000 | | | | | | | | |
| Manteo | | | | 10,584 | | | 13,137 | | | | 11,749 | |
| Nags Head | | | | 31,047 | | | 30,782 | | | | 38,764 | |
| Southern Shores | | | | | | | | | | | | |
| Davidson | | | | | | | | | | | | |
| Denton | | | | | | | | | | | | |
| High Point** | | | | | | | | | | | | |
| Lexington | 3 | 120,439 | | 189,955 | 6 | 133,565 | 201,031 | 6 | 214,712 | | 147,320 | |
| Thomasville* | 3 | 125,028 | | 151,423 | 6 | 125,903 | 161,211 | 6 | 124,391 | | | |
| Davie | | | | | | | | | | | | |
| Bermuda Run | | | | | | | | | | | | |
| Cooleemee | | | | | | | | | | | | |
| Mocksville | | | | 18,882 | | | 30,735 | | | | | |

TABLE 78.-Continued

| Municipality | Fiscal year 2000-2001 | | | Fiscal year 2001-2002 | | | Fiscal year 2002-2003 | | | | | |
|------------------|-----------------------|------------------------------------|------------------------|-----------------------|------|------------------------------------|------------------------|---------------|------|------------------------------------|------------------------|---------------|
| | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Halifax | | | | | | | | | | | | |
| Enfield | | | | | | | | | | | | |
| Halifax | | | | | | | | | | | | |
| Hobgood | | | | | | | | | | | | |
| Littleton | | | | | | | | | | | | |
| Roanoke Rapids | | | | | | | | | | | | |
| Scotland Neck | | | | | | | | | | | | |
| Weldon | | | | | | | | | | | | |
| Harnett | | | | | | | | | | | | |
| Angier | | | | | | | | | | | | |
| Broadway** | | | | | | | | | | | | |
| Coats | | | | | | | | | | | | |
| Dunn | | | | | | | | | | | | |
| Erwin | | | | | | | | | | | | |
| Lillington | | | | | | | | | | | | |
| Haywood | | | | | | | | | | | | |
| Canton | | | | | | | | | | | | |
| Clyde | | | | | | | | | | | | |
| Maggie Valley | | | | | | | | | | | | |
| Waynesville | | | | | | | | | | | | |
| Henderson | | | | | | | | | | | | |
| Flat Rock | | | | | | | | | | | | |
| Fletcher | | | | | | | | | | | | |
| Hendersonville | | | | | | | | | | | | |
| Laurel Park | | | | | | | | | | | | |
| Mills River | | | | | | | | | | | | |
| Saluda** | | | | | | | | | | | | |
| Hertford | | | | | | | | | | | | |
| Ahoskie | | | | | | | | | | | | |
| Coffield | | | | | | | | | | | | |
| Como | | | | | | | | | | | | |
| Harrellsville | | | | | | | | | | | | |
| Murfreesboro | | | | | | | | | | | | |
| Winton | | | | | | | | | | | | |
| Hoke | | | | | | | | | | | | |
| Raeford | | | | | | | | | | | | |
| Red Springs** | | | | | | | | | | | | |
| Hyde | | | | | | | | | | | | |
| Iredell | | | | | | | | | | | | |
| Davidson** | | | | | | | | | | | | |
| Harmony | | | | | | | | | | | | |
| Love Valley | | | | | | | | | | | | |
| Mooreville | 4 | 242,657 | | 119,607 | 4 | 278,876 | | 139,074 | 4 | 362,240 | | 179,950 |
| Statesville | 5 | 686,982 | | 226,420 | 5 | 642,801 | | 237,409 | 5 | 646,088 | | 389,290 |
| Troutman | | | | 12,484 | | | | 13,482 | | | | |

TABLE 78.-Continued

| Municipality | Fiscal year 2000-2001 | | | Fiscal year 2001-2002 | | | Fiscal year 2002-2003 | | | | | |
|-----------------|-----------------------|------------------------------------|------------------------|-----------------------|---------|------------------------------------|------------------------|---------------|------|------------------------------------|------------------------|---------------|
| | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Jackson | | | | | | | | | | | | |
| Dillsboro | | | | | | | | 2,853 | | | | 6,627 |
| Forest Hills | | | | | | | | | | | | |
| Highlands** | | | | | | | | | | | | |
| Sylva | | | | | | | | 26,967 | | | | 28,212 |
| Webster | | | | | | | | | | | | |
| Johnston | | | | | | | | | | | | |
| Benson | | | | | | | | 18,986 | | | | 16,629 |
| Clayton | | | | | | | | 158,765 | | | | 169,920 |
| Four Oaks | | | | | | | | 8,036 | | | | 8,566 |
| Kenly* | | | | | | | | 14,922 | | | | 10,542 |
| Micro | | | | | | | | 210 | | | | |
| Pine Level | | | | | | | | 9,263 | | | | 10,105 |
| Princeton | | | | | | | | 5,061 | | | | 4,667 |
| Selma | | | | | | | | 41,938 | 1 | 65,318 | | 44,645 |
| Smithfield | | | | 1 | 6,590 | | | 90,612 | 1 | 25,611 | | 82,747 |
| Wilson's Mills | | | | | | | | | | | | |
| Zebulon** | | | | | | | | | | | | |
| Jones | | | | | | | | | | | | |
| Maysville | | | | | | | | 3,500 | | | | 3,500 |
| Pollocksville | | | | | | | | 1,950 | | | | 2,084 |
| Trenton | | | | | | | | | | | | |
| Lee | | | | | | | | | | | | |
| Broadway* | | | | | | | | | | | | |
| Sanford | | | | | | | | 122,018 | | | | 147,063 |
| Lenoir | | | | | | | | | | | | |
| Grifton** | | | | | | | | | | | | |
| Kinston | 3 | 142,410 | | 3 | 133,171 | | | 234,095 | 3 | 145,193 | | 229,237 |
| La Grange | | | | | | | | 26,686 | | | | 28,328 |
| Pink Hill | | | | | | | | 4,066 | | | | 3,480 |
| Lincoln | | | | | | | | | | | | |
| Lincolnton | | | | | | | | 46,456 | 2 | 25,788 | | 49,484 |
| Maiden** | | | | | | | | | | | | |
| Macon | | | | | | | | | | | | |
| Franklin | | | | | | | | 55,312 | | | | 60,354 |
| Highlands* | | | | | | | | 37,448 | | | | 38,391 |
| Madison | | | | | | | | | | | | |
| Hot Springs | | | | | | | | | | | | |
| Mars Hill | | | | | | | | 1,846 | | | | 2,250 |
| Marshall | | | | | | | | 3,083 | | | | 3,083 |

TABLE 78.-Continued

| Municipality | Fiscal year 2000-2001 | | | Fiscal year 2001-2002 | | | Fiscal year 2002-2003 | | |
|--------------------|------------------------------------|------------------------|---------------|------------------------------------|------------------------|---------------|------------------------------------|------------------------|---------------|
| | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes |
| | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] |
| Martin | | | | | | | | | |
| Bear Grass | | | | | | | | | |
| Everetts | | | 1,461 | | | 1,478 | | | 1,818 |
| Hamilton | | | 3,176 | | | | | | |
| Hassell | | | | | | | | | |
| Jamesville | | | 2,608 | | | 2,617 | | | 3,064 |
| Oak City | | | 1,293 | | | 30 | | | 30 |
| Parmele | | | | | | | | | |
| Robersonville | | | 15,740 | | | 16,909 | | | 17,844 |
| Williamston | | | 43,347 | | | 66,110 | | | 69,681 |
| McDowell | | | | | | | | | |
| Marion | | | 19,160 | | | 19,177 | | | 20,307 |
| Old Fort | | | 8,996 | | | 2,378 | | | 2,568 |
| Mecklenburg | | | | | | | | | |
| Charlotte | | | 24,932,811 | | | 26,982,794 | | | 29,469,174 |
| Cornelius | | | 180,380 | | | 193,060 | | | 159,456 |
| Davidson* | | | 34,919 | | | 81,595 | | | 66,240 |
| Huntersville | | | 87,110 | | | 162,551 | | | 143,463 |
| Matthews | | | 311,213 | | | 338,607 | | | 377,063 |
| Mint Hill | | | | | | | | | |
| Pineville | | | 199,678 | | | 258,068 | | | 257,063 |
| Stallings** | | | | | | | | | |
| Weddington** | | | | | | | | | |
| Mitchell | | | | | | | | | |
| Bakersville | | | 2,180 | | | 2,972 | | | 2,669 |
| Spruce Pine | | | 14,867 | | | 15,279 | | | 17,890 |
| Montgomery | | | | | | | | | |
| Biscoe | | | 4,157 | | | 2,215 | | | 4,333 |
| Candor | | | 2,398 | | | 3,942 | | | 3,785 |
| Mount Gilead | | | 1,968 | | | 7,890 | | | 90 |
| Star | | | 1,824 | | | 2,030 | | | 2,152 |
| Troy | | | 21,623 | | | 24,352 | | | 24,365 |
| Moore | | | | | | | | | |
| Aberdeen | | | 63,213 | | | 78,576 | | | 68,347 |
| Cameron | | | 1,160 | | | 1,010 | | | |
| Carthage | | | 13,741 | | | 15,643 | | | |
| Foxfire Village | | | 5,817 | | | 6,822 | | | 7,087 |
| Pinebluff | | | 12,243 | | | 21,489 | | | 17,716 |
| Pinehurst | | | 155,407 | | | 119,778 | | | 118,301 |
| Robbins | | | 3,396 | | | 3,396 | | | 3,504 |
| Southern Pines | | | 127,103 | | | 146,668 | | | 154,670 |
| Taylortown | | | 5,701 | | | 6,823 | | | |
| Vass | | | 2,470 | | | 2,172 | | | 1,932 |
| Whispering Pines | | | 11,985 | | | 13,646 | | | 16,750 |

TABLE 78.-Continued

| Municipality | Fiscal year 2000-2001 | | | Fiscal year 2001-2002 | | | Fiscal year 2002-2003 | | | | | |
|------------------|-----------------------|------------------------------------|------------------------|-----------------------|------|------------------------------------|------------------------|---------------|------|------------------------------------|------------------------|---------------|
| | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | Rate | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes |
| | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] | % | [\$] | [\$] | [\$] |
| Wake | | | | | | | | | | | | |
| Apex | | | | | | | | | | | | |
| Cary* | | | | | | | | | | | | |
| Durham** | | | | | | | | | | | | |
| Fuquay-Varina | | | | | | | | | | | | |
| Garner | | | | | | | | | | | | |
| Holly Springs | | | | | | | | | | | | |
| Knightdale | | | | | | | | | | | | |
| Morrisville* | | | | | | | | | | | | |
| Raleigh | | | | | | | | | | | | |
| Rolesville | | | | | | | | | | | | |
| Wake Forest* | | | | | | | | | | | | |
| Wendell | | | | | | | | | | | | |
| Zebulon* | | | | | | | | | | | | |
| Warren | | | | | | | | | | | | |
| Macon | | | | | | | | | | | | |
| Norlina | | | | | | | | | | | | |
| Warrenton | | | | | | | | | | | | |
| Washington | | | | | | | | | | | | |
| Creswell | | | | | | | | | | | | |
| Plymouth | | | | | | | | | | | | |
| Roper | | | | | | | | | | | | |
| Watauga | | | | | | | | | | | | |
| Beech Mountain* | 3 | 145,019 | | 7,754,486 | 3 | 133,771 | | 27,017 | 6 | 208,109 | | 32,815 |
| Blowing Rock* | 3 | 335,739 | | 30,628 | 3 | 320,697 | | 37,336 | 3 | 315,130 | | 36,906 |
| Boone | 3 | 416,052 | | 112,261 | 3 | 433,149 | | 115,920 | 3 | 448,966 | | 117,343 |
| Seven Devils* | | | | 30,575 | | | | 4,153 | | | | |
| Wayne | | | | | | | | | | | | |
| Eureka | | | | 641 | | | | 1,187 | | | | 1,187 |
| Fremont | | | | 9,868 | | | | 7,919 | | | | 8,165 |
| Goldsboro | 3 | 236,273 | | 453,052 | 3 | 263,691 | | 480,790 | 5 | 398,946 | | 484,381 |
| Mount Olive* | | | | 4,128 | | | | 32,972 | | | | 33,056 |
| Pikeville | | | | | | | | | | | | |
| Seven Springs | | | | 219 | | | | 210 | | | | 140 |
| Walnut Creek | | | | 4,033 | | | | 4,987 | | | | 6,632 |
| Wilkes | | | | | | | | | | | | |
| Elkin** | | | | | | | | | | | | |
| North Wilkesboro | | | | 41,938 | | | | 50,399 | | | | 52,129 |
| Ronda | | | | 169 | | | | 169 | | | | 170 |
| Wilkesboro | | | | 36,601 | 3 | 28,293 | | 59,516 | 3 | 133,167 | | 47,573 |

TABLE 78.-Continued

| Municipality | R a t e % | Fiscal year 2000-2001 | | | R a t e % | Fiscal year 2001-2002 | | | R a t e % | Fiscal year 2002-2003 | | |
|--------------------------|-----------------------|------------------------------------------|---------------------------|-------------------|-----------------------|------------------------------------------|---------------------------|--------------------|-----------------------|------------------------------------------|---------------------------|--------------------|
| | | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes | | Occupancy tax [see rate column] | Meals tax [1% rate] | License taxes |
| | | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] | | [\$] | [\$] | [\$] |
| Wilson | | | | | | | | | | | | |
| Black Creek | | | | 4,428 | | | | 68 | | | 112 | |
| Elm City | | | | 2,797 | | | | 2,799 | | | 2,548 | |
| Kenly** | | | | | | | | | | | | |
| Lucama | | | | 8,607 | | | | 8,993 | | | 7,842 | |
| Saratoga | | | | 1,571 | | | | | | | | |
| Sharpsburg** | | | | | | | | | | | | |
| Sims | | | | 2,167 | | | | 2,052 | | | 1,846 | |
| Stantonsburg | | | | 5,136 | | | | 5,623 | | | 5,840 | |
| Wilson | | | | 704,124 | | | | 756,988 | | | 976,513 | |
| Yadkin | | | | | | | | | | | | |
| Boonville | | | | 7,404 | | | | 8,470 | | | 9,080 | |
| East Bend | | | | | | | | | | | | |
| Jonesville | | | | 18,656 | | | | 20,452 | 1 | 17,025 | 23,234 | |
| Yadkinville | | | | 20,329 | | | | 24,036 | | | 23,822 | |
| Yancey | | | | | | | | | | | | |
| Burnsville | | | | 41,445 | | | | 30,751 | | | 29,338 | |
| Total | | 11,766,907 | 158,244 | 84,618,804 | | 11,565,523 | 166,531 | 89,049,315 | | 14,898,354 | 174,601 | 93,700,996 |
| Total collections | | | | 96,543,955 | | | | 100,781,369 | | | | 108,773,951 |

Detail may not add to totals due to rounding.

*,** Municipalities located in more than one county. Single asterisk denotes county location of the municipality's largest assessed valuation.

Double asterisks denote other county(ies) in which the municipality is located.

APPENDIX

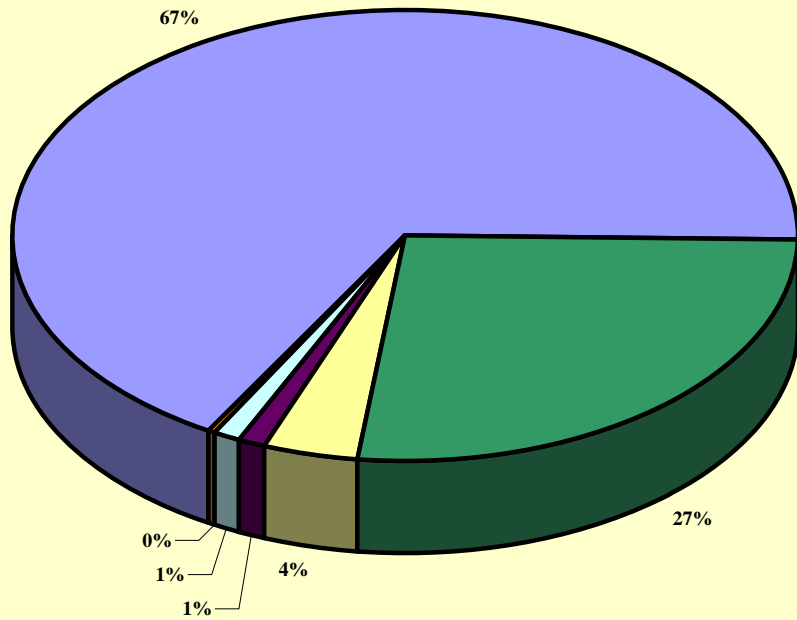
TABLE I. TAX YEAR 2002 C-CORPORATION RETURNS AND TAX LIABILITY BY NC TAXABLE INCOME

| NC Taxable Income | Number of Returns | Percent | Net Tax Liability [\$] | Percent |
|--------------------------|-------------------|-------------|------------------------|-------------|
| \$0 or less* | 53,515 | 67% | 0 | 0% |
| \$1-\$15,000 | 13,193 | 16% | 3,833,480 | 1% |
| \$15,001-30,000 | 3,275 | 4% | 4,611,579 | 1% |
| \$30,001-\$50,000 | 2,369 | 3% | 6,032,744 | 1% |
| \$50,001-\$100,000 | 2,608 | 3% | 11,894,096 | 2% |
| \$100,001-\$500,000 | 3,158 | 4% | 46,160,786 | 6% |
| \$500,001-\$1,000,000 | 744 | 1% | 35,054,191 | 5% |
| \$1,000,001-\$10,000,000 | 1,053 | 1% | 191,705,268 | 26% |
| \$10,000,001+ | 158 | 0% | 437,518,061 | 59% |
| Total | 80,073 | 100% | 736,810,205 | 100% |

Detail may not add to totals due to rounding.

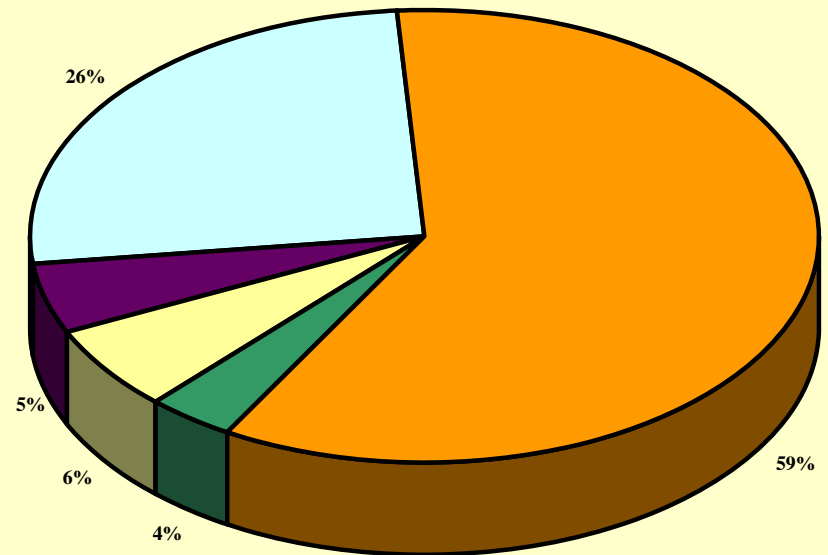
* Includes both returns with no Federal Taxable Income and those that have Federal Taxable Income, but no NC Taxable Income.

Figure i. Number of C-Corporations by NC Taxable Income TY 2002



Legend: \$0, \$1-\$100K, \$100K-\$500K, \$500K-\$1M, \$1M-\$10M, \$10M+

Figure ii. C-Corporation Tax Liability by NC Taxable Income TY 2002



Legend: \$1-\$100K, \$100K-\$500K, \$500K-\$1M, \$1M-\$10M, \$10M+

TABLE II. TAX YEAR 2002 C-CORPORATION RETURNS BY FEDERAL TAXABLE INCOME (BEFORE NOL) AND APPORTIONMENT PERCENTAGE

| Federal Taxable Income | NC Apportionment Percentage | | | | | Total |
|---------------------------|-----------------------------|--------------|--------------|--------------|---------------|---------------|
| | <5% | 5% - 24% | 25% - 49% | 50% - 99% | 100% | |
| \$0 or less | 12,134 | 1,932 | 732 | 1,214 | 28,236 | 44,248 |
| \$1 - \$19,999 | 782 | 235 | 122 | 280 | 14,233 | 15,652 |
| \$20,000- \$99,999 | 1,003 | 377 | 166 | 413 | 6,264 | 8,223 |
| \$100,000 - \$ 999,999 | 2,127 | 652 | 236 | 462 | 2,044 | 5,521 |
| \$1,000,000 - \$9,999,999 | 2,853 | 597 | 206 | 201 | 270 | 4,127 |
| \$10,000,000+ | 1,864 | 294 | 72 | 40 | 32 | 2,302 |
| Total | 20,763 | 4,087 | 1,534 | 2,610 | 51,079 | 80,073 |

TABLE III. TAX YEAR 2002 C-CORPORATION TAX LIABILITY BY FEDERAL TAXABLE INCOME (BEFORE NOL) AND APPORTIONMENT PERCENTAGE

| Federal Taxable Income | NC Apportionment Percentage | | | | | Total |
|---------------------------|-----------------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| | <5% [\$] | 5% - 24% [\$] | 25% - 49% [\$] | 50% - 99% [\$] | 100% [\$] | |
| \$0 or less | 8,801,156 | 2,327,453 | 102,392 | 18,399,710 | 2,007,152 | 31,637,863 |
| \$1 - \$19,999 | 22,975 | 59,307 | 32,113 | 159,067 | 4,458,307 | 4,731,769 |
| \$20,000- \$99,999 | 60,192 | 174,744 | 226,930 | 962,309 | 14,927,882 | 16,352,057 |
| \$100,000 - \$ 999,999 | 806,230 | 2,003,830 | 2,072,979 | 6,845,236 | 28,988,562 | 40,716,837 |
| \$1,000,000 - \$9,999,999 | 10,185,288 | 15,922,690 | 15,924,935 | 22,528,389 | 40,064,612 | 104,625,914 |
| \$10,000,000+ | 129,431,695 | 205,965,330 | 73,398,901 | 95,825,758 | 34,124,081 | 538,745,765 |
| Total | 149,307,536 | 226,453,355 | 91,758,250 | 144,720,469 | 124,570,596 | 736,810,205 |

Detail may not add to totals due to rounding.

Notes: A corporation's apportionment percentage is used to determine how much of the corporation's income may be taxed by North Carolina. The percentage is based on how much of the corporation's property, payroll, and sales are in North Carolina, with sales being given a double weight. A corporation must have a physical or significant economic presence in North Carolina, in order to be subject to taxation in the State. Due to the nature of their business, the following types of corporations apportion income using only the sales factor: public utilities, building or construction contractors, securities dealers, loan companies, or corporations receiving more than 50% of their ordinary gross income from intangible property.

Some corporations have no Federal Taxable Income but pay North Carolina taxes because provisions of the State tax code require that they add back certain amounts, such as income taxes paid, to their taxable income. Other corporations have a positive Federal Taxable Income but pay no tax in North Carolina because some of their income is not subject to taxation by states or because provisions of the State tax code allow them to reduce their income to the point where it is zero or less.

TABLE IV. TAX YEAR 2002 C-CORPORATION INCOME TAX CALCULATION DETAIL BY FEDERAL TAXABLE INCOME (BEFORE NOL)

| FTI of Corporation | Number of Returns | Federal taxable Income, Before NOL [\$] | (+) Adjustments to Federal Income [\$] | (-) Contributions to Donees Outside NC [\$] | (-) Non-Business Income [\$] | (-) Reduction Due To Apportionment [\$] | (=) Income Apportioned to NC [\$] |
|---------------------------|-------------------|--------------------------------------------|----------------------------------------------|---------------------------------------------------|------------------------------------|-----------------------------------------------|-----------------------------------------|
| Taxable Returns | | | | | | | |
| \$0 or less | 1,716 | (7,085,881,236) | 20,572,261,947 | 105,932,895 | 85,405,639 | 12,738,050,357 | 555,350,579 |
| \$1-\$19,999 | 10,271 | 63,566,590 | 119,804,031 | 741,623 | 1,051,818 | 102,954,774 | 80,626,130 |
| \$20,000-\$99,999 | 6,046 | 286,616,588 | 72,397,646 | 1,624,902 | 1,616,065 | 72,720,139 | 283,052,759 |
| \$100,000-\$999,999 | 3,827 | 1,323,542,059 | 522,863,825 | 10,761,395 | 26,770,689 | 1,136,406,654 | 672,405,600 |
| \$1,000,000-\$9,999,999 | 2,872 | 10,557,275,598 | 3,262,968,661 | 60,200,087 | 86,521,056 | 11,953,431,373 | 1,720,089,931 |
| \$10,000,000-\$49,999,999 | 1,149 | 25,125,863,818 | 6,051,147,478 | 183,558,519 | 193,855,772 | 28,711,359,722 | 2,086,181,926 |
| \$50,000,000+ | 523 | 161,183,217,144 | 10,233,034,929 | 928,913,462 | 1,198,670,989 | 162,740,114,326 | 6,548,553,569 |
| Total, Taxable | 26,404 | 191,454,200,561 | 40,834,478,517 | 1,291,732,883 | 1,593,892,028 | 217,455,037,345 | 11,946,260,494 |
| Nontaxable Returns | | | | | | | |
| \$0 or less | 42,532 | (315,238,546,900) | 6,119,516,186 | 23,624,127 | 4,368,167,354 | (300,392,538,542) | (12,996,890,595) |
| More than \$0 | 11,137 | 58,957,231,816 | (11,614,910,872) | 199,928,229 | 4,668,722,641 | 41,686,006,968 | 778,347,907 |
| Total, Nontaxable | 53,669 | (256,281,315,084) | (5,495,394,686) | 223,552,356 | 9,036,889,995 | (258,706,531,574) | (12,218,542,688) |

| FTI of Corporation | Income Apportioned to NC [\$] | (+) Non-Business Income Allocated to NC [\$] | (-) Percentage Depletion Over Cost Depletion [\$] | (-) Net Economic Loss [\$] | (-) Contributions to NC Donees [\$] | (=) Net Taxable Income [\$] | (6.9%) Computed Income Tax [\$] | (-) Tax Credits [\$] | (=) Net Tax Liability [\$] |
|---------------------------|----------------------------------|----------------------------------------------------|---------------------------------------------------------|----------------------------------|-------------------------------------------|-----------------------------------|---------------------------------------|----------------------------|----------------------------------|
| Taxable Returns | | | | | | | | | |
| \$0 or less | 555,350,579 | 1,659,804 | - | 67,807,455 | 840,026 | 488,363,145 | 33,697,085 | 2,059,221 | 31,637,863 |
| \$1-\$19,999 | 80,626,130 | 545,016 | 113 | 6,483,462 | 697,724 | 73,984,261 | 5,105,071 | 373,302 | 4,731,769 |
| \$20,000-\$99,999 | 283,052,759 | 752,654 | 28,790 | 25,328,810 | 2,456,186 | 256,004,277 | 17,664,344 | 1,312,287 | 16,352,057 |
| \$100,000-\$999,999 | 672,405,600 | 4,954,570 | 42,280 | 55,458,813 | 4,933,321 | 616,925,756 | 42,567,928 | 1,851,091 | 40,716,837 |
| \$1,000,000-\$9,999,999 | 1,720,089,931 | 11,313,136 | 482,887 | 121,192,004 | 9,032,742 | 1,601,509,376 | 110,504,202 | 5,878,288 | 104,625,914 |
| \$10,000,000-\$49,999,999 | 2,086,181,926 | 30,425,567 | 1,105,478 | 71,195,775 | 8,687,687 | 2,035,618,553 | 140,457,700 | 9,912,872 | 130,544,828 |
| \$50,000,000+ | 6,548,553,569 | 386,294 | 1 | 109,145,337 | 25,593,792 | 6,414,200,733 | 442,579,854 | 34,378,918 | 408,200,937 |
| Total, Taxable | 11,946,260,494 | 50,037,041 | 1,659,549 | 456,611,656 | 52,241,478 | 11,486,606,101 | 792,576,184 | 55,765,979 | 736,810,205 |
| Nontaxable Returns | | | | | | | | | |
| \$0 or less | (12,996,890,595) | (35,371,247) | 61,598,057 | 9,522,739,808 | 2,975,193 | (22,622,993,334) | 5 | 5 | - |
| More than \$0 | 778,347,907 | (5,376,580) | 23,280,931 | 4,804,468,284 | 1,805,874 | (4,057,340,016) | 60,021 | 60,021 | - |
| Total, Nontaxable | (12,218,542,688) | (40,747,827) | 84,878,988 | 14,327,208,092 | 4,781,067 | (26,680,333,350) | 60,026 | 60,026 | - |

Notes: Some corporations have no Federal Taxable Income but pay North Carolina taxes because provisions of the State tax code require that they add back certain amounts, such as income taxes paid, to their taxable income. Other corporations have a positive Federal Taxable Income but pay no tax in North Carolina because some of their income is not subject to taxation by states or because provisions of the State tax code allow them to reduce their income to the point where it is zero or less. Details may not add to totals due to rounding or taxpayer error.

Figure iii. C-Corporation Tax Credits as a Percent of Tax by FTI Tax Year 2002

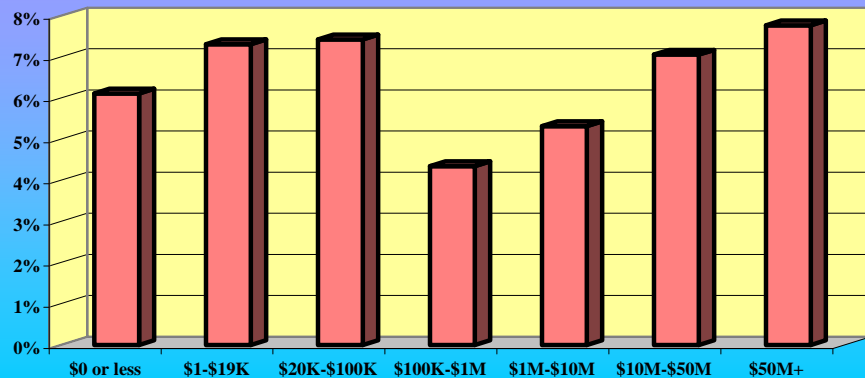


Figure iv. C-Corporation Tax Credits Taken by FTI Tax Year 2002

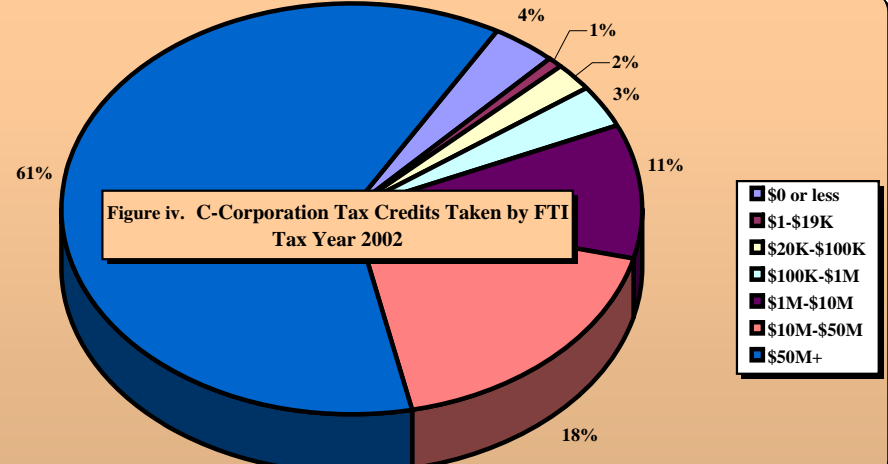


Figure v. Number of C-Corporations by Apportionment Percentage
Tax Year 2002

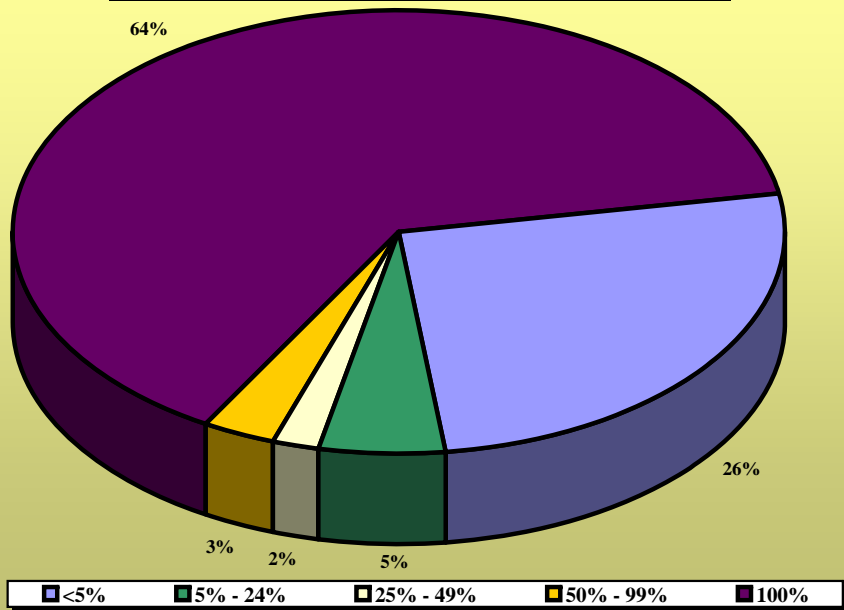


Figure vi. C-Corporation Tax Liability by Apportionment Percentage
Tax Year 2002

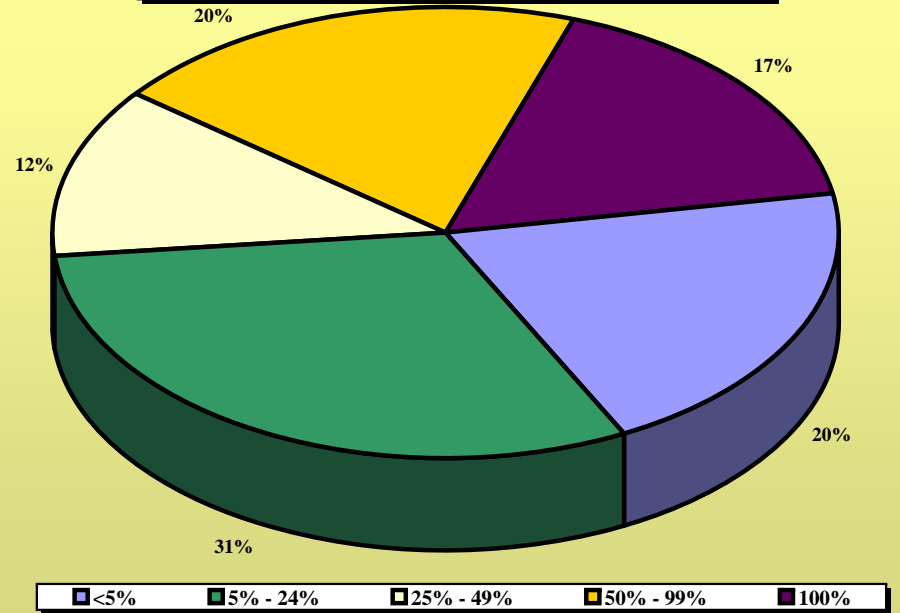


Figure vii. Number of C-Corporations by Federal Taxable Income
Tax Year 2002

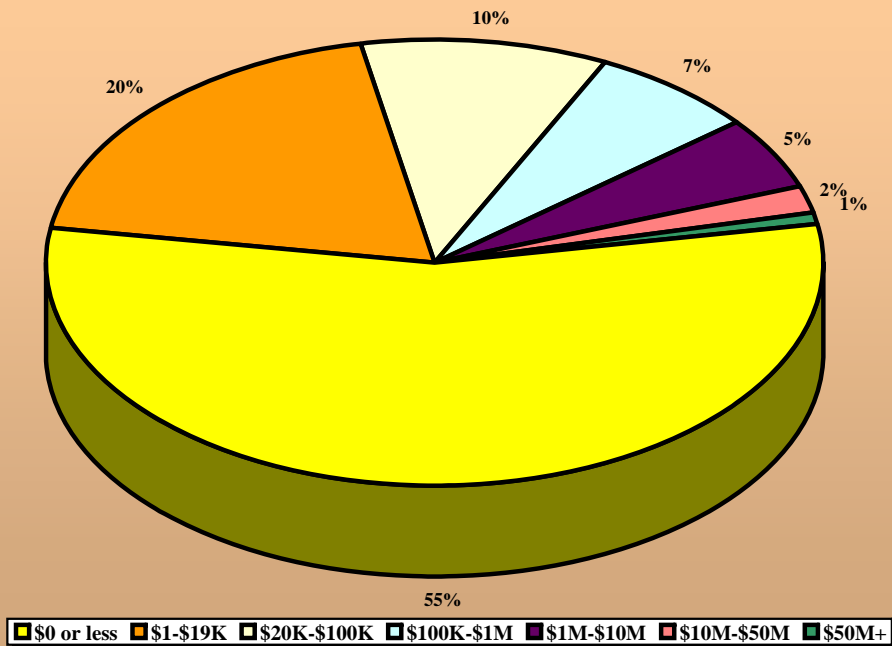


Figure viii. C-Corporation Tax Liability by Federal Taxable Income
Tax Year 2002

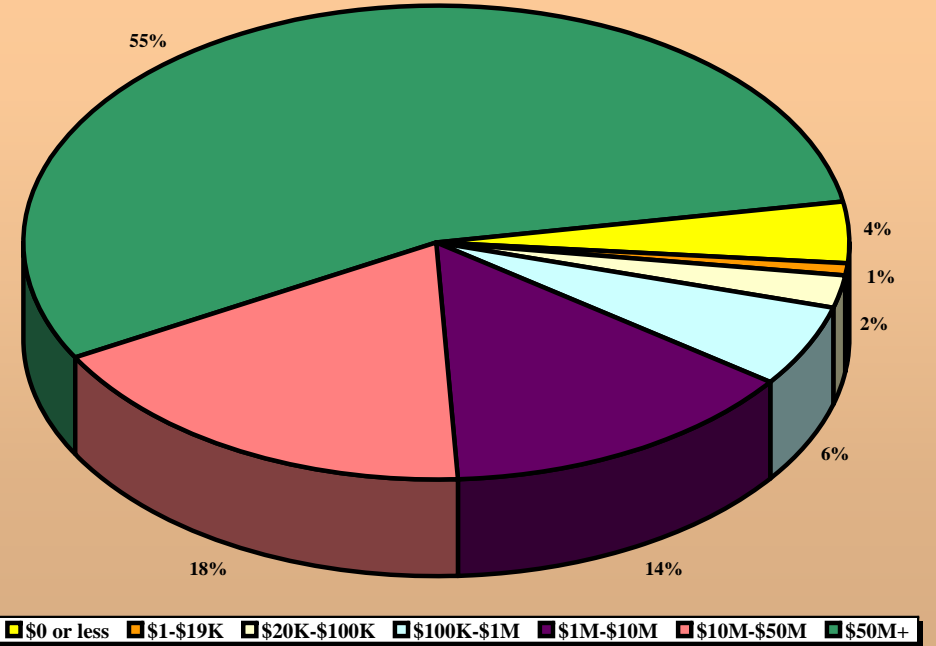


TABLE V. TAX YEAR 2002 S-CORPORATION RETURNS AND TAX LIABILITY BY NC TAXABLE INCOME

| Corporation NC Taxable Income | Number of Returns | Percent | Number With Tax Due for Nonresidents | Net Tax Liability [\$] | Percent |
|----------------------------------|-------------------|---------|-----------------------------------------|------------------------------|---------|
| \$0 or less* | 43,360 | 42% | 26 | 7,240 | 0% |
| \$1-\$15,000 | 21,689 | 21% | 1,593 | 390,908 | 1% |
| \$15,001-30,000 | 10,401 | 10% | 386 | 459,594 | 2% |
| \$30,001-\$50,000 | 8,210 | 8% | 283 | 640,279 | 2% |
| \$50,001-\$100,000 | 9,019 | 9% | 358 | 1,427,036 | 5% |
| \$100,001-\$500,000 | 9,066 | 9% | 543 | 6,725,469 | 23% |
| \$500,001-\$1,000,000 | 1,169 | 1% | 113 | 4,883,568 | 17% |
| \$1,000,001+ | 854 | 1% | 84 | 14,167,431 | 49% |
| Total | 103,768 | 100% | 3,386 | 28,701,525 | 100% |

Detail may not add to totals due to rounding.

* Includes both returns with no Federal Taxable Income and those that have Federal Taxable Income but no North Carolina Taxable Income. The Net Tax Liability in this bracket is positive due to taxpayer error.

Notes: S-Corporations pass their tax liability along to their shareholders, who pay tax on the income according to the individual income tax rate schedule. S-Corporations which have shareholders who are not North Carolina residents may pass the tax liability to those shareholders only if the nonresidents sign an agreement to pay North Carolina taxes on their share of the corporation's income. For nonresident shareholders who fail to sign such an agreement, the S-Corporation must file a composite return and pay the tax for the shareholders. The tax for nonresidents filing composite is calculated according to the individual income tax rate schedule, but the collections are considered corporate income tax receipts.

Figure ix. Number of S-Corporations by NC Taxable Income
Tax Year 2002

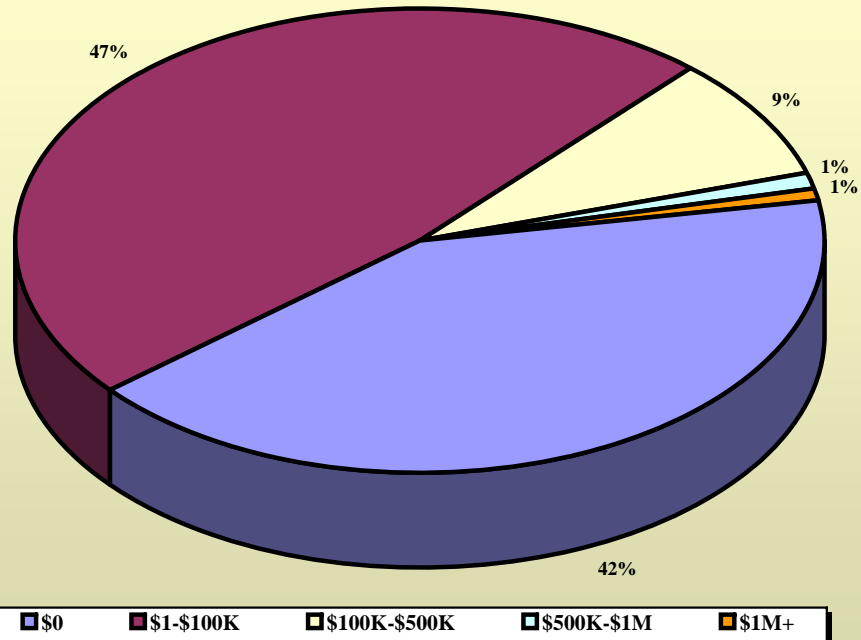


Figure x. S-Corporation Tax Liability by NC Taxable Income
Tax Year 2002

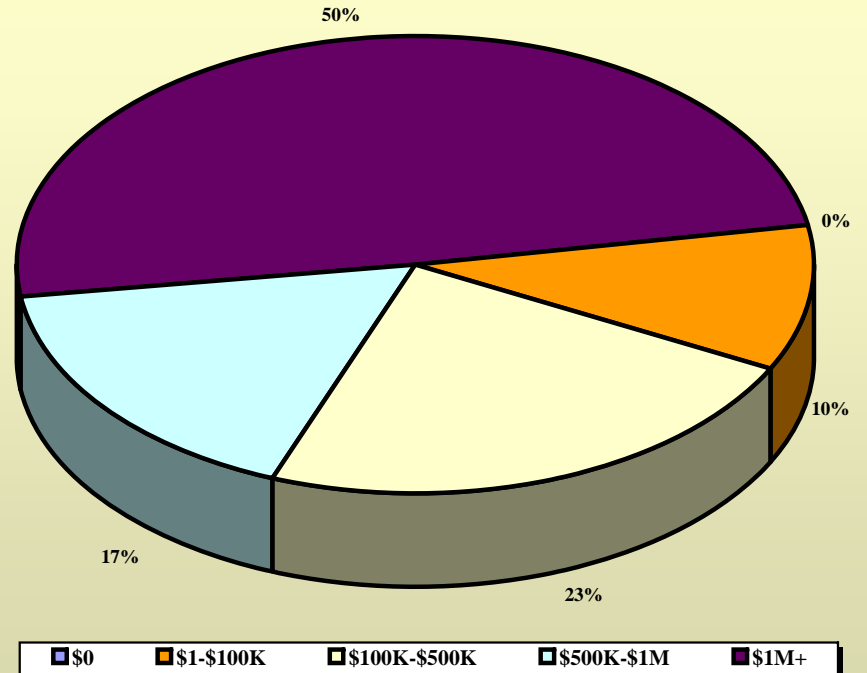


TABLE VI. TAX YEAR 2002 S-CORPORATION INCOME TAX CALCULATION DETAIL

| | Number of Returns | (+) Shares Income [\$] | (+) Adjustments to Federal Income [\$] | (-) Non-Business Income [\$] | (-) Reduction Due To Apportionment [\$] | (=) Income Apportioned to NC [\$] |
|-----------------------------------------------------------------------|-------------------|------------------------|----------------------------------------|------------------------------|-----------------------------------------|-----------------------------------|
| NC Taxable Income | | | | | | |
| Zero or Negative | 43,360 | (5,212,054,490) | 475,796,004 | 227,533,832 | (3,569,694,270) | (1,708,010,771) |
| Positive, But No Income Attributable to Nonresidents Filing Composite | 57,048 | 12,113,041,182 | 775,203,095 | 227,814,682 | 6,725,494,366 | 5,935,425,935 |
| Positive, With Income Attributable to Nonresidents Filing Composite | 3,360 | 10,309,516,993 | 702,154,380 | 305,173,337 | 10,238,053,754 | 466,858,019 |
| Total | 103,768 | 17,210,503,685 | 1,953,153,479 | 760,521,851 | 13,393,853,850 | 4,694,273,183 |

| | (+) Non-Business Income Allocated to NC [\$] | (-) Percentage Depletion Over Cost Depletion [\$] | (-) Net Taxable Income [\$] | (+) Adjustment for Shareholders Paying Tax on Shares Income [\$] | (=) Taxable Income Attributable to Nonresidents Filing Composite [\$] | (Tax Rates %) Computed Net Income Tax [\$] | (-) Tax Credits [\$] | (=) Net Tax Liability [\$] |
|------------------------------------------------------------------------------------|----------------------------------------------|---------------------------------------------------|-----------------------------|------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------|----------------------|----------------------------|
| NC Taxable Income | | | | | | | | |
| Zero or Negative* | (13,822,730) | 10,633,582 | (1,736,718,776) | 1,643,156,506 | (93,562,270) | 7,240 | - | 7,240 |
| Positive, But No Income Attributable to Nonresidents Filing Composite ^a | 28,297,666 | 208,506 | 5,966,582,715 | (5,966,671,861) | (89,146) | 124,994 | - | 124,994 |
| Positive, With Income Attributable to Nonresidents Filing Composite | 18,316,995 | 13,059 | 485,170,677 | (83,891,575) | 401,279,102 | 28,969,438 | 400,147 | 28,569,291 |
| Total | 32,791,931 | 10,855,147 | 4,715,034,616 | (4,407,406,930) | 307,627,686 | 29,101,672 | 400,147 | 28,701,525 |

*The Computed Net Income Tax and Net Tax Liability in these categories are positive due to taxpayer error

Notes: S-Corporations pass their tax liability along to their shareholders, who pay tax on the income according to the individual income tax rate schedule. S-Corporations which have shareholders who are not North Carolina residents may pass the tax liability to those shareholders only if the nonresidents sign an agreement to pay North Carolina taxes on their share of the corporation's income. For nonresident shareholders who fail to sign such an agreement, the S-Corporation must file a composite return and pay the tax for the shareholders. The tax for nonresidents filing composite is calculated according to the individual income tax rate schedule, but the collections are considered corporate income tax receipts. Details may not add due to rounding and taxpayer error.

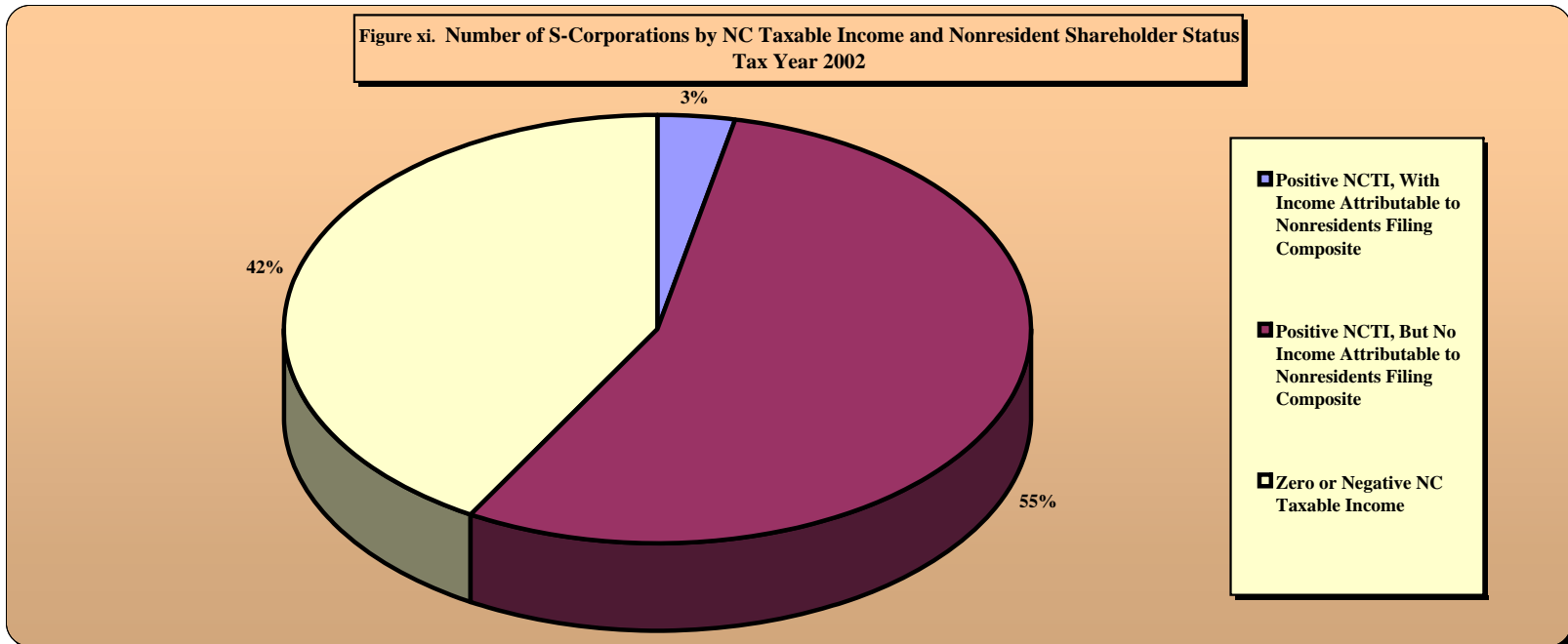


TABLE VII. TAX YEAR 2003 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

ALL RETURNS

| NC Taxable Income | Number of returns | Federal Net Taxable Income [\$] | (+) Federal Net Taxable Loss [\$] | (+) Additions [\$] | (-) Deductions [\$] | (=) Computed NC Net Taxable Income [\$] | Computed NC Net Taxable Income After Residency Proration [\$] | Computed Tax [\$] | (-) Total Credits Taken [\$] | (=) Net Tax [\$] |
|-------------------|-------------------|---------------------------------|-----------------------------------|-----------------------|-----------------------|-----------------------------------------|---------------------------------------------------------------|----------------------|------------------------------|----------------------|
| \$ 1 - 2,000 | 247,166 | 3,224,065,340 | (291,111,752) | 850,627,348 | 389,405,144 | 3,394,176,861 | 236,849,905 | 14,225,782 | 3,622,172 | 10,603,610 |
| 2,001 - 4,000 | 204,570 | 1,952,077,853 | (96,090,173) | 726,247,584 | 310,061,451 | 2,272,144,519 | 605,239,412 | 36,382,141 | 7,677,561 | 28,704,580 |
| 4,001 - 6,000 | 176,158 | 1,861,984,285 | (22,854,794) | 667,254,107 | 279,157,290 | 2,227,227,350 | 878,327,341 | 52,799,720 | 9,364,326 | 43,435,394 |
| 6,001 - 10,000 | 311,244 | 3,789,842,313 | (8,802,986) | 1,196,878,094 | 513,805,530 | 4,464,134,782 | 2,476,391,014 | 148,760,249 | 20,179,418 | 128,580,831 |
| 10,001 - 10,625 | 45,254 | 599,757,448 | (630,232) | 171,817,929 | 75,791,618 | 695,156,527 | 466,692,476 | 28,027,207 | 3,143,886 | 24,883,321 |
| 10,626 - 12,750 | 146,381 | 2,162,645,129 | (1,647,143) | 537,986,999 | 262,102,642 | 2,436,893,034 | 1,708,488,437 | 102,649,604 | 10,193,826 | 92,455,778 |
| 12,751 - 15,000 | 142,615 | 2,340,823,154 | (1,616,734) | 529,843,933 | 262,308,211 | 2,606,734,257 | 1,977,123,711 | 119,530,978 | 10,161,869 | 109,369,109 |
| 15,001 - 17,000 | 116,209 | 2,218,994,850 | (850,332) | 428,309,563 | 238,281,241 | 2,408,195,686 | 1,857,922,595 | 113,344,363 | 8,366,666 | 104,977,697 |
| 17,001 - 20,000 | 157,723 | 3,329,419,309 | (1,261,753) | 596,102,164 | 355,756,732 | 3,568,516,605 | 2,913,732,394 | 179,718,874 | 11,260,202 | 168,458,672 |
| 20,001 - 21,250 | 60,367 | 1,503,975,051 | (1,144,234) | 230,535,371 | 142,960,483 | 1,590,406,955 | 1,244,759,882 | 77,387,636 | 4,230,061 | 73,157,575 |
| 21,251 - 25,000 | 165,802 | 4,309,408,661 | (5,948,466) | 651,701,169 | 404,811,718 | 4,550,343,842 | 3,826,045,787 | 240,379,757 | 11,865,408 | 228,514,349 |
| 25,001 - 30,000 | 186,287 | 5,741,384,147 | (1,852,273) | 776,298,683 | 501,402,471 | 6,014,415,998 | 5,108,581,135 | 325,941,373 | 14,704,768 | 311,236,605 |
| 30,001 - 40,000 | 282,855 | 10,546,269,206 | (2,655,422) | 1,321,764,156 | 818,912,835 | 11,046,446,085 | 9,815,183,443 | 636,511,862 | 26,711,012 | 609,800,850 |
| 40,001 - 50,000 | 201,738 | 9,687,402,020 | (2,093,564) | 1,099,624,010 | 605,373,776 | 10,179,559,520 | 9,023,691,077 | 593,411,857 | 23,489,439 | 569,922,418 |
| 50,001 - 60,000 | 143,873 | 8,096,105,344 | (1,794,837) | 875,123,839 | 429,310,262 | 8,540,158,627 | 7,872,467,091 | 522,966,441 | 19,056,226 | 503,910,215 |
| 60,001 - 75,000 | 139,001 | 9,614,975,941 | (2,063,205) | 1,045,455,353 | 435,415,580 | 10,222,946,664 | 9,278,101,815 | 622,773,068 | 20,196,810 | 602,576,258 |
| 75,001 - 80,000 | 30,609 | 2,495,831,117 | (3,431,824) | 268,254,252 | 105,429,673 | 2,655,223,922 | 2,369,776,212 | 160,247,932 | 4,332,971 | 155,914,961 |
| 80,001 - 100,000 | 83,516 | 7,773,679,821 | (1,323,990) | 857,942,281 | 288,348,691 | 8,341,944,411 | 7,433,940,698 | 505,567,092 | 12,128,845 | 493,438,247 |
| 100,001 - 120,000 | 45,521 | 5,446,815,333 | (1,912,605) | 614,471,549 | 182,808,296 | 5,876,565,981 | 4,963,506,378 | 342,796,915 | 8,578,260 | 334,218,655 |
| 120,001 - 160,000 | 44,454 | 6,566,271,561 | (12,870,141) | 710,470,588 | 200,347,138 | 7,063,524,870 | 6,090,206,418 | 431,424,321 | 11,653,805 | 419,770,516 |
| 160,001 - 200,000 | 19,821 | 3,761,757,810 | (714,739) | 369,188,542 | 102,571,122 | 4,027,572,546 | 3,519,537,522 | 255,122,884 | 8,066,128 | 247,056,756 |
| 200,001 or more | 43,088 | 25,796,573,717 | (12,809,606) | 2,172,674,237 | 435,381,165 | 27,521,107,183 | 21,714,201,081 | 1,710,655,459 | 108,336,512 | 1,602,318,947 |
| Subtotal | 2,994,252 | 122,820,059,409 | (475,480,805) | 16,698,571,750 | 7,339,743,070 | 131,703,396,224 | 105,380,765,824 | 7,220,625,515 | 357,320,171 | 6,863,305,344 |
| No Taxable Income | 615,089 | 10,146,830,052 | (9,181,465,932) | 2,896,047,847 | 3,536,464,705 | 324,517,233 | (5,086,755,283) | - | - | - |
| TOTAL | 3,609,341 | 132,966,889,461 | (9,656,946,738) | 19,594,619,597 | 10,876,207,775 | 132,027,913,457 | 100,294,010,541 | 7,220,625,515 | 357,320,171 | 6,863,305,344 |

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE VIII. TAX YEAR 2003 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

SINGLE

| NC Taxable Income | Number of returns | Federal Net Taxable Income [\$] | Federal Net Taxable Loss [\$] | (+) Additions [\$] | (-) Deductions [\$] | (=) Computed NC Net Taxable Income [\$] | Computed NC Net Taxable Income After Residency Proration [\$] | Computed Tax [\$] | (-) Total Credits Taken [\$] | (=) Net Tax [\$] |
|-------------------|-------------------|---------------------------------|-------------------------------|----------------------|----------------------|-----------------------------------------|---------------------------------------------------------------|----------------------|------------------------------|----------------------|
| \$ 1 - 2,000 | 144,872 | 658,000,408 | (69,344,422) | 265,298,406 | 115,339,641 | 738,615,729 | 136,411,739 | 8,197,276 | 524,335 | 7,672,941 |
| 2,001 - 4,000 | 108,848 | 545,289,773 | (3,767,323) | 240,728,426 | 96,296,554 | 685,936,028 | 317,677,100 | 19,097,123 | 908,498 | 18,188,625 |
| 4,001 - 6,000 | 81,294 | 518,981,404 | (1,021,732) | 181,682,013 | 81,143,251 | 618,497,276 | 404,028,244 | 24,285,620 | 935,347 | 23,350,273 |
| 6,001 - 10,000 | 131,252 | 1,201,861,754 | (1,065,514) | 301,863,167 | 138,461,031 | 1,364,215,829 | 1,041,541,112 | 62,572,842 | 1,806,981 | 60,765,861 |
| 10,001 - 10,625 | 18,629 | 197,237,660 | (190,611) | 41,800,519 | 18,722,057 | 220,125,511 | 192,095,651 | 11,536,363 | 262,151 | 11,274,212 |
| 10,626 - 12,750 | 60,092 | 734,898,218 | (207,099) | 137,430,330 | 64,673,382 | 807,458,759 | 701,485,507 | 42,121,066 | 909,978 | 41,211,088 |
| 12,751 - 15,000 | 58,769 | 859,237,712 | (347,595) | 138,074,624 | 64,993,745 | 931,966,804 | 814,904,900 | 49,554,614 | 942,342 | 48,612,272 |
| 15,001 - 17,000 | 48,283 | 790,537,079 | (255,631) | 112,197,168 | 55,289,031 | 847,221,126 | 771,889,056 | 47,876,627 | 811,036 | 47,065,591 |
| 17,001 - 20,000 | 67,022 | 1,273,260,905 | (116,233) | 162,075,961 | 78,524,285 | 1,356,711,325 | 1,238,160,605 | 78,135,685 | 1,230,654 | 76,905,031 |
| 20,001 - 21,250 | 25,837 | 593,995,604 | (144,338) | 64,066,604 | 30,477,261 | 627,441,859 | 532,649,467 | 33,992,132 | 476,877 | 33,515,255 |
| 21,251 - 25,000 | 69,108 | 1,602,015,909 | (1,042,839) | 173,417,105 | 83,201,837 | 1,691,203,337 | 1,593,526,156 | 102,737,768 | 1,368,235 | 101,369,533 |
| 25,001 - 30,000 | 71,699 | 1,957,444,990 | (145,531) | 185,867,939 | 92,819,804 | 2,050,336,507 | 1,962,955,337 | 128,268,521 | 1,721,503 | 126,547,018 |
| 30,001 - 40,000 | 87,692 | 3,053,003,173 | (1,013,157) | 274,971,562 | 122,251,075 | 3,204,694,533 | 3,017,047,985 | 200,014,111 | 2,889,335 | 197,124,776 |
| 40,001 - 50,000 | 42,681 | 1,954,348,765 | (494,676) | 161,065,970 | 74,146,955 | 2,040,775,424 | 1,894,649,854 | 127,184,935 | 2,122,258 | 125,062,677 |
| 50,001 - 60,000 | 22,250 | 1,244,080,194 | (29,996) | 106,846,716 | 46,996,461 | 1,303,900,453 | 1,213,785,568 | 82,128,782 | 1,422,698 | 80,706,084 |
| 60,001 - 75,000 | 16,941 | 1,203,676,555 | (97,987) | 110,096,459 | 43,724,989 | 1,269,949,033 | 1,126,935,542 | 77,550,832 | 1,533,317 | 76,017,515 |
| 75,001 - 80,000 | 3,360 | 276,766,996 | (9,585) | 24,455,870 | 9,780,229 | 291,433,102 | 259,932,487 | 18,204,368 | 325,810 | 17,878,558 |
| 80,001 - 100,000 | 7,988 | 870,171,166 | (233,099) | 71,213,149 | 28,487,507 | 912,658,699 | 708,231,408 | 50,274,856 | 1,037,132 | 49,237,724 |
| 100,001 - 120,000 | 4,022 | 495,984,433 | (314,622) | 58,154,030 | 23,468,256 | 530,355,585 | 438,010,777 | 31,623,152 | 925,401 | 30,697,751 |
| 120,001 - 160,000 | 3,762 | 575,394,231 | (3,916,919) | 64,032,464 | 19,839,369 | 615,670,407 | 514,444,108 | 38,011,900 | 1,158,498 | 36,853,402 |
| 160,001 - 200,000 | 1,716 | 348,315,585 | (40,315) | 38,009,278 | 12,069,549 | 374,215,406 | 304,876,941 | 23,131,769 | 950,539 | 22,181,230 |
| 200,001 or more | 3,782 | 2,759,848,968 | (451,489) | 183,692,875 | 49,856,198 | 2,893,234,156 | 2,015,665,725 | 161,839,139 | 11,202,560 | 150,636,579 |
| Subtotal | 1,079,899 | 23,714,351,482 | (84,250,713) | 3,097,040,634 | 1,350,562,467 | 25,376,616,888 | 21,200,905,269 | 1,418,339,481 | 35,465,485 | 1,382,873,996 |
| No Taxable Income | 268,035 | 1,285,545,894 | (2,559,705,759) | 504,159,225 | 1,214,256,828 | (1,984,604,727) | (1,526,377,562) | - | - | - |
| TOTAL | 1,347,934 | 24,999,897,377 | (2,643,956,472) | 3,601,199,859 | 2,564,819,295 | 23,392,012,161 | 19,674,527,707 | 1,418,339,481 | 35,465,485 | 1,382,873,996 |

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE IX. TAX YEAR 2003 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD

| NC Taxable Income | Number of returns | Federal Net Taxable Income [\$] | Federal Net Taxable Loss [\$] | (+) Additions [\$] | (-) Deductions [\$] | (=) Computed NC Net Taxable Income [\$] | Computed NC Net Taxable Income After Residency Proration [\$] | Computed Tax [\$] | (-) Total Credits Taken [\$] | (=) Net Tax [\$] |
|-------------------|-------------------|------------------------------------|----------------------------------|-----------------------|------------------------|--------------------------------------------|------------------------------------------------------------------|----------------------|---------------------------------|----------------------|
| \$ 1 - 2,000 | 45,993 | 2,305,839,473 | (96,552,793) | 369,626,051 | 246,171,530 | 2,332,741,202 | 44,813,901 | 2,688,347 | 1,004,594 | 1,683,753 |
| 2,001 - 4,000 | 40,432 | 1,188,297,033 | (50,102,494) | 275,334,565 | 189,053,182 | 1,224,464,922 | 121,286,897 | 7,289,992 | 2,308,622 | 4,981,370 |
| 4,001 - 6,000 | 40,456 | 1,129,458,208 | (20,118,891) | 277,407,198 | 177,132,119 | 1,209,616,596 | 202,643,687 | 12,184,122 | 2,883,420 | 9,300,702 |
| 6,001 - 10,000 | 76,094 | 1,893,120,253 | (5,954,599) | 486,087,203 | 333,328,398 | 2,039,924,459 | 606,934,990 | 36,457,057 | 6,512,476 | 29,944,581 |
| 10,001 - 10,625 | 11,545 | 280,309,302 | (391,116) | 74,264,244 | 50,829,574 | 303,352,856 | 119,093,678 | 7,152,119 | 1,083,080 | 6,069,039 |
| 10,626 - 12,750 | 38,523 | 918,292,663 | (1,336,602) | 222,990,613 | 173,281,424 | 966,665,250 | 449,791,751 | 27,007,809 | 3,635,614 | 23,372,195 |
| 12,751 - 15,000 | 39,874 | 968,410,210 | (1,220,105) | 233,044,840 | 175,038,864 | 1,025,194,987 | 553,269,069 | 33,217,133 | 3,959,590 | 29,257,543 |
| 15,001 - 17,000 | 34,965 | 954,186,561 | (548,685) | 197,154,507 | 165,098,199 | 985,685,489 | 559,542,003 | 33,590,928 | 3,560,833 | 30,030,095 |
| 17,001 - 20,000 | 51,515 | 1,395,889,519 | (682,151) | 293,385,321 | 253,054,253 | 1,435,538,436 | 953,021,865 | 57,208,339 | 5,485,589 | 51,722,750 |
| 20,001 - 21,250 | 21,219 | 649,717,754 | (999,896) | 119,507,306 | 102,922,194 | 665,302,970 | 437,732,552 | 26,275,056 | 2,297,716 | 23,977,340 |
| 21,251 - 25,000 | 63,248 | 1,947,916,827 | (4,558,880) | 358,047,884 | 295,363,444 | 2,006,021,034 | 1,462,285,410 | 88,922,304 | 7,040,533 | 81,881,771 |
| 25,001 - 30,000 | 83,355 | 2,915,665,694 | (1,422,111) | 472,841,028 | 382,081,265 | 3,005,002,346 | 2,291,778,093 | 142,714,628 | 9,760,243 | 132,954,385 |
| 30,001 - 40,000 | 159,642 | 6,273,934,788 | (1,559,225) | 895,264,572 | 661,448,302 | 6,506,187,832 | 5,578,576,828 | 356,578,758 | 20,242,098 | 336,336,660 |
| 40,001 - 50,000 | 142,645 | 6,868,411,314 | (1,084,119) | 859,611,471 | 512,059,337 | 7,214,893,841 | 6,400,646,002 | 417,735,167 | 19,706,183 | 398,028,984 |
| 50,001 - 60,000 | 113,867 | 6,425,002,697 | (1,764,841) | 726,340,835 | 371,351,944 | 6,778,261,295 | 6,236,629,606 | 412,367,828 | 16,793,577 | 395,574,251 |
| 60,001 - 75,000 | 116,565 | 8,028,984,875 | (1,958,159) | 896,320,004 | 381,901,406 | 8,541,444,474 | 7,786,560,252 | 520,292,132 | 18,069,839 | 502,222,293 |
| 75,001 - 80,000 | 26,175 | 2,128,873,609 | (3,295,269) | 234,747,843 | 93,641,936 | 2,266,684,247 | 2,026,728,620 | 136,308,988 | 3,903,539 | 132,405,449 |
| 80,001 - 100,000 | 72,923 | 6,662,432,483 | (1,077,199) | 762,502,958 | 254,538,977 | 7,169,319,265 | 6,494,828,347 | 439,140,305 | 10,735,200 | 428,405,105 |
| 100,001 - 120,000 | 40,222 | 4,611,955,012 | (1,530,735) | 504,604,789 | 155,076,843 | 4,959,952,223 | 4,386,253,950 | 301,214,051 | 7,380,804 | 293,833,247 |
| 120,001 - 160,000 | 39,465 | 5,729,630,637 | (4,985,110) | 607,101,788 | 174,301,905 | 6,157,445,410 | 5,407,496,372 | 381,095,937 | 10,167,774 | 370,928,163 |
| 160,001 - 200,000 | 17,550 | 3,238,214,130 | (671,709) | 316,792,518 | 86,839,470 | 3,467,407,117 | 3,115,759,076 | 224,579,458 | 6,850,577 | 217,728,881 |
| 200,001 or more | 38,030 | 21,791,187,601 | (12,306,078) | 1,889,378,320 | 363,925,070 | 23,304,384,773 | 18,908,624,116 | 1,485,314,039 | 92,552,824 | 1,392,761,215 |
| Subtotal | 1,314,303 | 88,305,730,643 | (214,120,767) | 11,072,355,857 | 5,598,439,637 | 93,565,491,022 | 74,144,297,065 | 5,149,334,497 | 255,934,724 | 4,893,399,773 |
| No Taxable Income | 192,225 | 7,598,392,035 | (4,986,757,324) | 1,725,553,542 | 2,124,241,864 | 2,212,866,586 | (2,800,302,102) | - | - | - |
| TOTAL | 1,506,528 | 95,904,122,679 | (5,200,878,091) | 12,797,909,399 | 7,722,681,500 | 95,778,357,608 | 71,343,994,963 | 5,149,334,497 | 255,934,724 | 4,893,399,773 |

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE X. TAX YEAR 2003 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

MARRIED FILING SEPARATELY

| NC Taxable Income | Number of returns | Federal Net Taxable Income [\$] | (+) Federal Net Taxable Loss [\$] | (+) Additions [\$] | (-) Deductions [\$] | (=) Computed NC Net Taxable Income [\$] | Computed NC Net Taxable Income After Residency Proration [\$] | Computed Tax [\$] | (-) Total Credits Taken [\$] | (=) Net Tax [\$] |
|--------------------------|-------------------|---------------------------------|-----------------------------------|--------------------|---------------------|-----------------------------------------|---------------------------------------------------------------|--------------------|------------------------------|--------------------|
| \$ 1 - 2,000 | 9,082 | 191,297,315 | (5,239,736) | 31,929,460 | 13,370,760 | 204,616,279 | 8,475,302 | 509,090 | 81,436 | 427,654 |
| 2,001 - 4,000 | 7,212 | 163,863,555 | (642,472) | 22,909,236 | 10,831,454 | 175,298,865 | 21,411,230 | 1,287,015 | 174,246 | 1,112,769 |
| 4,001 - 6,000 | 6,013 | 111,172,815 | (102,452) | 19,013,849 | 7,105,085 | 122,979,127 | 29,973,833 | 1,801,703 | 203,463 | 1,598,240 |
| 6,001 - 10,000 | 11,619 | 212,384,447 | (1,606,301) | 52,796,300 | 13,501,261 | 250,078,922 | 92,652,941 | 5,565,396 | 495,203 | 5,070,193 |
| 10,001 - 10,625 | 1,765 | 25,032,644 | (2,208) | 5,155,972 | 1,618,974 | 28,567,434 | 18,191,806 | 1,092,524 | 76,985 | 1,015,539 |
| 10,626 - 12,750 | 6,058 | 152,758,286 | (74,978) | 20,136,496 | 9,308,055 | 163,511,749 | 70,808,043 | 4,314,699 | 300,212 | 4,014,487 |
| 12,751 - 15,000 | 6,165 | 105,104,841 | (3,528) | 17,359,047 | 6,096,810 | 116,363,550 | 85,525,665 | 5,333,464 | 307,306 | 5,026,158 |
| 15,001 - 17,000 | 5,037 | 107,829,190 | (38,885) | 14,961,340 | 4,329,794 | 118,421,851 | 80,591,551 | 5,107,730 | 258,202 | 4,849,528 |
| 17,001 - 20,000 | 7,130 | 146,713,114 | (436,189) | 20,760,762 | 5,726,070 | 161,311,611 | 131,804,177 | 8,470,718 | 373,901 | 8,096,817 |
| 20,001 - 21,250 | 2,754 | 68,757,104 | - | 7,993,761 | 2,325,266 | 74,425,599 | 56,789,286 | 3,683,538 | 149,483 | 3,534,055 |
| 21,251 - 25,000 | 7,620 | 229,448,257 | (306,966) | 24,904,071 | 8,061,547 | 245,984,365 | 175,650,839 | 11,488,096 | 396,749 | 11,091,347 |
| 25,001 - 30,000 | 7,768 | 239,429,531 | (165,811) | 25,703,302 | 7,513,516 | 257,453,506 | 212,667,159 | 14,063,726 | 430,986 | 13,632,740 |
| 30,001 - 40,000 | 9,177 | 368,751,800 | (23,764) | 46,164,599 | 10,887,589 | 404,005,045 | 315,340,274 | 21,101,264 | 488,791 | 20,612,473 |
| 40,001 - 50,000 | 4,586 | 369,862,100 | (495,775) | 26,598,391 | 6,370,868 | 389,577,796 | 204,587,893 | 13,835,148 | 224,049 | 13,611,099 |
| 50,001 - 60,000 | 2,515 | 155,808,281 | - | 14,391,038 | 4,184,910 | 166,014,404 | 136,966,426 | 9,404,540 | 158,958 | 9,245,582 |
| 60,001 - 75,000 | 1,841 | 136,230,591 | (7,059) | 13,769,551 | 4,301,247 | 145,691,836 | 122,001,018 | 8,569,126 | 176,769 | 8,392,357 |
| 75,001 - 80,000 | 369 | 37,516,935 | (126,970) | 3,285,132 | 773,084 | 39,902,013 | 28,526,474 | 2,033,221 | 33,402 | 1,999,819 |
| 80,001 - 100,000 | 916 | 93,124,924 | (13,692) | 8,755,683 | 2,423,237 | 99,443,678 | 81,195,334 | 5,851,813 | 98,792 | 5,753,021 |
| 100,001 - 120,000 | 454 | 229,721,475 | (67,248) | 41,030,247 | 2,521,367 | 268,163,107 | 49,535,525 | 3,641,194 | 70,759 | 3,570,435 |
| 120,001 - 160,000 | 468 | 138,778,332 | (150,952) | 16,812,848 | 3,091,053 | 152,349,175 | 63,903,625 | 4,812,837 | 112,889 | 4,699,948 |
| 160,001 - 200,000 | 210 | 89,895,728 | (2,715) | 6,994,760 | 2,500,539 | 94,387,234 | 37,450,807 | 2,883,634 | 85,488 | 2,798,146 |
| 200,001 or more | 574 | 784,528,368 | (52,039) | 62,712,446 | 16,287,539 | 830,901,236 | 398,617,352 | 32,322,688 | 2,498,978 | 29,823,710 |
| Subtotal | 99,333 | 4,158,009,633 | (9,559,740) | 504,138,291 | 143,130,026 | 4,509,448,382 | 2,422,666,560 | 167,173,164 | 7,197,047 | 159,976,117 |
| No Taxable Income | 14,908 | 732,220,769 | (457,785,979) | 97,039,051 | 69,932,302 | 301,541,539 | (126,848,892) | - | - | - |
| TOTAL | 114,241 | 4,890,230,402 | (467,345,719) | 601,177,342 | 213,062,327 | 4,810,989,922 | 2,295,817,668 | 167,173,164 | 7,197,047 | 159,976,117 |

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE XI. TAX YEAR 2003 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

HEAD OF HOUSEHOLD

| NC Taxable Income | Number of returns | Federal Net Taxable Income [\$] | (+) Federal Net Taxable Loss [\$] | (+) Additions [\$] | (-) Deductions [\$] | (=) Computed NC Net Taxable Income [\$] | Computed NC Net Taxable Income After Residency Proration [\$] | Computed Tax [\$] | (-) Total Credits Taken [\$] | (=) Net Tax [\$] |
|--------------------------|-------------------|---------------------------------|-----------------------------------|----------------------|---------------------|-----------------------------------------|---------------------------------------------------------------|--------------------|------------------------------|--------------------|
| \$ 1 - 2,000 | 47,219 | 68,928,144 | (119,974,801) | 183,773,431 | 14,523,213 | 118,203,651 | 47,148,963 | 2,831,069 | 2,011,807 | 819,262 |
| 2,001 - 4,000 | 48,078 | 54,627,492 | (41,577,884) | 187,275,357 | 13,880,261 | 186,444,704 | 144,864,185 | 8,708,011 | 4,286,195 | 4,421,816 |
| 4,001 - 6,000 | 48,395 | 102,371,858 | (1,611,719) | 189,151,047 | 13,776,835 | 276,134,351 | 241,681,577 | 14,528,275 | 5,342,096 | 9,186,179 |
| 6,001 - 10,000 | 92,279 | 482,475,859 | (176,572) | 356,131,424 | 28,514,840 | 809,915,572 | 735,261,971 | 44,164,954 | 11,364,758 | 32,800,196 |
| 10,001 - 10,625 | 13,315 | 97,177,842 | (46,297) | 50,597,194 | 4,621,013 | 143,110,726 | 137,311,341 | 8,246,201 | 1,721,670 | 6,524,531 |
| 10,626 - 12,750 | 41,708 | 356,695,962 | (28,464) | 157,429,560 | 14,839,781 | 499,257,277 | 486,403,136 | 29,206,030 | 5,348,022 | 23,858,008 |
| 12,751 - 15,000 | 37,807 | 408,070,391 | (45,506) | 141,365,422 | 16,178,792 | 533,208,916 | 523,424,077 | 31,425,767 | 4,952,631 | 26,473,136 |
| 15,001 - 17,000 | 27,924 | 366,442,019 | (7,131) | 103,996,548 | 13,564,217 | 456,867,219 | 445,899,985 | 26,769,078 | 3,736,595 | 23,032,483 |
| 17,001 - 20,000 | 32,056 | 513,555,771 | (27,180) | 119,880,120 | 18,452,124 | 614,955,233 | 590,745,747 | 35,904,132 | 4,170,058 | 31,734,074 |
| 20,001 - 21,250 | 10,557 | 191,504,589 | - | 38,967,700 | 7,235,762 | 223,236,527 | 217,588,577 | 13,436,910 | 1,305,985 | 12,130,925 |
| 21,251 - 25,000 | 25,826 | 530,027,668 | (39,781) | 95,332,110 | 18,184,890 | 607,135,107 | 594,583,382 | 37,231,589 | 3,059,891 | 34,171,698 |
| 25,001 - 30,000 | 23,465 | 628,843,932 | (118,820) | 91,886,414 | 18,987,887 | 701,623,639 | 641,180,546 | 40,894,498 | 2,792,036 | 38,102,462 |
| 30,001 - 40,000 | 26,344 | 850,579,446 | (59,276) | 105,363,423 | 24,325,868 | 931,558,675 | 904,218,356 | 58,817,729 | 3,090,788 | 55,726,941 |
| 40,001 - 50,000 | 11,826 | 494,779,841 | (18,994) | 52,348,178 | 12,796,616 | 534,312,459 | 523,807,328 | 34,656,607 | 1,436,949 | 33,219,658 |
| 50,001 - 60,000 | 5,241 | 271,214,172 | - | 27,545,250 | 6,776,947 | 291,982,475 | 285,085,491 | 19,065,291 | 680,994 | 18,384,297 |
| 60,001 - 75,000 | 3,654 | 246,083,920 | - | 25,269,339 | 5,487,938 | 265,861,321 | 242,605,003 | 16,360,978 | 416,885 | 15,944,093 |
| 75,001 - 80,000 | 705 | 52,673,577 | - | 5,765,407 | 1,234,424 | 57,204,560 | 54,588,631 | 3,701,355 | 70,220 | 3,631,135 |
| 80,001 - 100,000 | 1,689 | 147,951,248 | - | 15,470,491 | 2,898,970 | 160,522,769 | 149,685,609 | 10,300,118 | 257,721 | 10,042,397 |
| 100,001 - 120,000 | 823 | 109,154,413 | - | 10,682,483 | 1,741,830 | 118,095,066 | 89,706,126 | 6,318,518 | 201,296 | 6,117,222 |
| 120,001 - 160,000 | 759 | 122,468,361 | (3,817,160) | 22,523,488 | 3,114,811 | 138,059,878 | 104,362,313 | 7,503,647 | 214,644 | 7,289,003 |
| 160,001 - 200,000 | 345 | 85,332,367 | - | 7,391,986 | 1,161,564 | 91,562,789 | 61,450,698 | 4,528,023 | 179,524 | 4,348,499 |
| 200,001 or more | 702 | 461,008,780 | - | 36,890,596 | 5,312,358 | 492,587,018 | 391,293,888 | 31,179,593 | 2,082,150 | 29,097,443 |
| Subtotal | 500,717 | 6,641,967,651 | (167,549,585) | 2,025,036,968 | 247,610,941 | 8,251,839,931 | 7,612,896,930 | 485,778,373 | 58,722,915 | 427,055,458 |
| No Taxable Income | 139,921 | 530,671,353 | (1,177,216,871) | 569,296,029 | 128,033,711 | (205,286,165) | (633,226,727) | - | - | - |
| TOTAL | 640,638 | 7,172,639,004 | (1,344,766,456) | 2,594,332,997 | 375,644,652 | 8,046,553,766 | 6,979,670,203 | 485,778,373 | 58,722,915 | 427,055,458 |

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE XII. TAX YEAR 2003 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF ADJUSTABLE GROSS INCOME (AGI)

ALL RETURNS

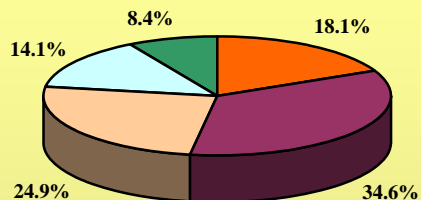
| Federal AGI | Number of returns | Federal AGI [\$] | Federal Net Taxable Income [\$] | Federal Net Taxable Loss [\$] | Additions [\$] | Deductions [\$] | Computed NC Net Taxable Income [\$] | Computed NC Net Taxable After Residency Proration [\$] | Computed Tax [\$] | Taken Credits Taken [\$] | Net Tax [\$] |
|-------------------|-------------------|------------------|---------------------------------|-------------------------------|----------------|-----------------|-------------------------------------|--------------------------------------------------------|-------------------|--------------------------|---------------|
| \$ 1 - 9,999 | 606,272 | 3,233,657,741 | 251,595,673 | (2,344,101,164) | 1,424,700,761 | 231,297,780 | (899,463,973) | (971,938,927) | 34,923,468 | 1,247,143 | 33,676,325 |
| 10,000 - 19,999 | 681,449 | 10,225,218,650 | 2,487,121,471 | (1,019,492,580) | 2,271,080,192 | 659,409,266 | 3,079,333,698 | 2,949,177,231 | 217,041,973 | 24,825,682 | 192,216,291 |
| 20,000 - 29,999 | 565,835 | 13,977,513,657 | 6,142,530,152 | (190,908,409) | 1,949,262,413 | 897,820,446 | 7,003,041,663 | 6,781,928,200 | 442,767,440 | 37,840,651 | 404,926,789 |
| 30,000 - 39,999 | 385,159 | 13,369,414,143 | 7,376,728,665 | (59,392,551) | 1,400,120,426 | 965,066,746 | 7,752,358,695 | 7,468,025,705 | 483,899,491 | 27,674,049 | 456,225,442 |
| 40,000 - 49,999 | 285,959 | 12,802,977,365 | 7,667,919,003 | (28,479,029) | 1,165,679,039 | 1,015,950,406 | 7,789,132,978 | 7,482,577,364 | 487,247,601 | 24,268,844 | 462,978,757 |
| 50,000 - 59,999 | 225,943 | 12,387,143,313 | 7,836,826,197 | (19,305,720) | 1,038,808,671 | 1,054,026,426 | 7,802,281,721 | 7,488,230,885 | 491,081,939 | 22,565,616 | 468,516,323 |
| 60,000 - 69,999 | 181,297 | 11,749,166,356 | 7,740,920,342 | (10,610,047) | 934,633,396 | 1,012,216,934 | 7,652,734,812 | 7,350,062,104 | 485,633,879 | 20,842,620 | 464,791,259 |
| 70,000 - 79,999 | 142,066 | 10,622,848,233 | 7,205,708,743 | (10,352,069) | 802,868,058 | 898,709,608 | 7,099,514,082 | 6,802,633,271 | 453,188,291 | 18,266,909 | 434,921,382 |
| 80,000 - 89,999 | 106,725 | 9,045,230,681 | 6,270,150,167 | (6,257,457) | 675,483,136 | 711,794,298 | 6,227,596,061 | 5,940,244,403 | 398,215,636 | 14,965,011 | 383,250,626 |
| 90,000 - 99,999 | 78,017 | 7,390,711,471 | 5,212,586,005 | (4,571,349) | 544,436,476 | 528,340,913 | 5,224,109,427 | 4,967,426,599 | 334,584,162 | 11,798,910 | 322,785,252 |
| 100,000 - 149,999 | 171,949 | 20,536,215,677 | 14,948,393,386 | (12,969,518) | 1,735,247,578 | 1,201,405,997 | 15,469,183,082 | 14,337,630,089 | 984,883,868 | 24,191,011 | 960,692,857 |
| 150,000 - 199,999 | 53,846 | 9,210,004,017 | 7,019,334,828 | (8,537,235) | 743,466,649 | 375,476,428 | 7,378,787,820 | 6,615,017,619 | 468,734,845 | 13,111,369 | 455,623,476 |
| 200,000 - 499,999 | 58,197 | 16,941,275,731 | 13,806,209,271 | (22,781,073) | 1,245,266,138 | 432,812,836 | 14,595,931,907 | 11,870,085,619 | 889,335,145 | 33,194,627 | 856,140,518 |
| 500,000 - 999,999 | 12,350 | 8,404,866,238 | 7,146,255,583 | (15,936,915) | 601,302,532 | 135,464,710 | 7,596,156,490 | 4,980,196,786 | 394,356,564 | 22,135,110 | 372,221,454 |
| 1,000,000 or more | 8,488 | 37,102,682,395 | 31,673,158,429 | (37,160,523) | 2,453,655,548 | 616,997,379 | 33,472,656,075 | 7,985,261,645 | 650,191,548 | 60,002,328 | 590,189,220 |
| Subtotal | 3,563,552 | 196,998,925,668 | 132,785,437,916 | (3,790,855,640) | 18,986,011,012 | 10,736,790,173 | 137,243,354,537 | 102,046,558,593 | 7,216,085,850 | 356,929,880 | 6,859,155,970 |
| Non-Positive AGI | 45,789 | (5,913,077,082) | 181,451,545 | (5,866,091,098) | 608,608,585 | 139,417,602 | (5,215,441,080) | (1,752,548,052) | 4,539,665 | 390,291 | 4,149,374 |
| TOTAL | 3,609,341 | 191,085,848,587 | 132,966,889,461 | (9,656,946,738) | 19,594,619,597 | 10,876,207,775 | 132,027,913,457 | 100,294,010,541 | 7,220,625,515 | 357,320,171 | 6,863,305,344 |

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

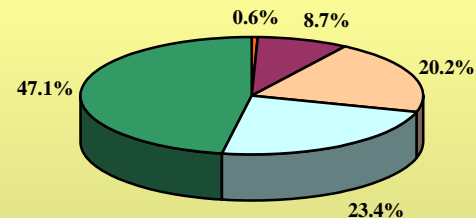
Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

Figure xii. Percent of Returns by AGI of Taxpayer



Under \$10,000 \$10,000 - \$29,999 \$30,000 - \$59,999
 \$60,000 - \$99,999 \$100,000 or more

Figure xiii. Percent of Net Tax Liability by AGI of Taxpayer



Under \$10,000 \$10,000 - \$29,999 \$30,000 - \$59,999
 \$60,000 - \$99,999 \$100,000 or more

TABLE XIII. TAX CREDITS CLAIMED ON TAX YEAR 2003 INDIVIDUAL INCOME TAX RETURNS

| Credit | All Returns | | AGI < \$25,000 | | AGI \$25,000 - \$49,999 | | AGI \$50,000 - \$99,999 | | AGI \$100,000+ | |
|-----------------------------------|-------------------|---------------------|-------------------|---------------------|-------------------------|---------------------|-------------------------|---------------------|-------------------|---------------------|
| | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] |
| Foreign/Other State Taxes Paid | 88,806 | 164,606,777 | 15,515 | 2,728,368 | 20,901 | 12,299,826 | 27,408 | 31,020,040 | 24,982 | 118,558,543 |
| Child and Dependent Care | 213,247 | 40,617,645 | 42,802 | 8,277,769 | 62,765 | 11,976,753 | 80,072 | 15,276,052 | 27,608 | 5,087,072 |
| Qualified Business Investments | 2,828 | 6,823,504 | 309 | 484,410 | 266 | 163,917 | 520 | 679,242 | 1,733 | 5,495,935 |
| Children | 975,736 | 115,474,773 | 433,927 | 49,310,423 | 283,470 | 34,470,827 | 257,477 | 31,586,113 | 862 | 107,410 |
| Charitable Contributions | 238,888 | 24,043,522 | 128,770 | 11,163,243 | 78,076 | 9,043,980 | 30,639 | 3,673,509 | 1,403 | 162,790 |
| Long-Term Care Insurance Premiums | 34,376 | 7,932,644 | 4,668 | 1,088,560 | 6,990 | 1,466,504 | 12,429 | 2,802,193 | 10,289 | 2,575,387 |
| Real Property Donations | 976 | 16,278,007 | 255 | 547,648 | 247 | 298,492 | 200 | 677,580 | 274 | 14,754,287 |
| Historic Rehabilitation | 1,013 | 7,800,323 | 212 | 284,328 | 155 | 1,182,863 | 221 | 1,735,328 | 425 | 4,597,804 |
| Other | 28,478 | 6,837,846 | 13,061 | 1,727,255 | 9,355 | 1,680,752 | 4,886 | 1,462,690 | 1,176 | 1,967,149 |
| Carryover of Prior Year Credits | 1,423 | 20,206,544 | 359 | 1,150,161 | 258 | 1,169,782 | 316 | 3,272,767 | 490 | 14,613,834 |
| Business Incentives* | 26,750 | 16,743,564 | 1,952 | 497,494 | 4,330 | 1,059,814 | 7,653 | 2,660,504 | 12,815 | 12,525,752 |
| Credits Claimed | - | 427,365,150 | - | 77,259,659 | - | 74,813,510 | - | 94,846,018 | - | 180,445,963 |
| Credits Not Taken** | - | 70,044,979 | - | 30,748,349 | - | 5,078,160 | - | 6,406,952 | - | 27,811,518 |
| Credits Taken | - | 357,320,171 | - | 46,511,310 | - | 69,735,350 | - | 88,439,066 | - | 152,634,445 |

Figures are based on unaudited individual income tax returns and some credits may be taken in error. Details may not add to totals due to rounding and taxpayer errors.

Total figures for the number of returns are not listed because some taxpayers take more than one credit.

*Business Incentive credits include William S. Lee Act credits and others, such as the Business Property credit and the Low Income Housing credit. Individuals may claim these credits as shareholders in corporations, members of partnerships, and as sole proprietors.

**Credits were not taken against tax because a taxpayer's liability was less than the amount of credits claimed or because of taxpayer error.

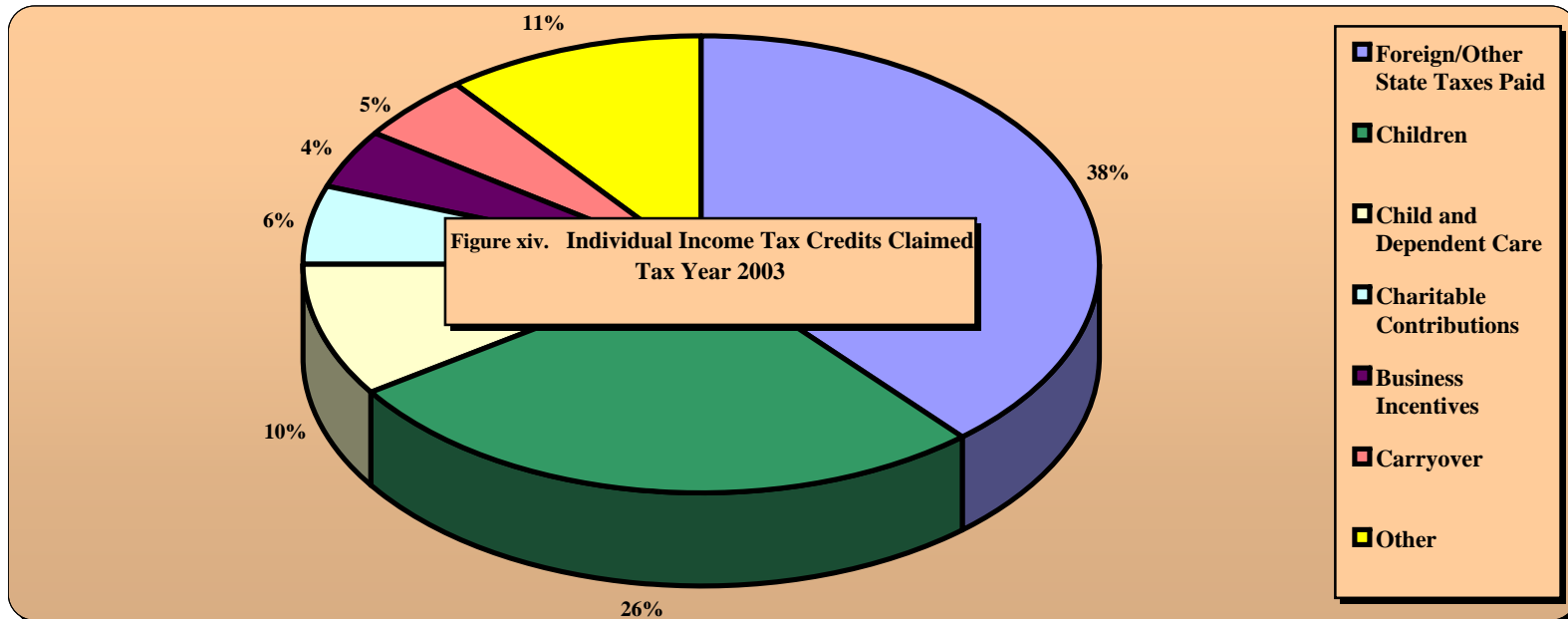


TABLE XIV. 2003 INDIVIDUAL INCOME TAX DETAIL BY COUNTY

| County | 2003 Population | Number of returns | Federal Adjusted Gross Income [\$] | Federal AGI Per Capita [\$] | North Carolina Taxable Income [\$] | NCTI Per Capita [\$] | Computed Tax [\$] | Tax Per Capita [\$] | Total Credits Taken [\$] | Credits Taken Per Capita [\$] | Net Tax [\$] | Net Tax Per Capita [\$] |
|-----------------|--------------------|-------------------------|------------------------------------------|-----------------------------------------|------------------------------------------|-------------------------------|----------------------|------------------------------|--------------------------------|-------------------------------------------|-----------------|----------------------------------|
| Alamance..... | 136,372 | 55,900 | 2,251,508,318 | 16,510 | 1,403,361,779 | 10,291 | 100,368,760 | 736 | 3,967,061 | 29 | 96,401,699 | 707 |
| Alexander..... | 34,532 | 13,994 | 510,288,435 | 14,777 | 320,060,020 | 9,269 | 22,100,181 | 640 | 897,034 | 26 | 21,203,147 | 614 |
| Alleghany..... | 10,790 | 4,140 | 137,043,830 | 12,701 | 75,063,604 | 6,957 | 5,612,052 | 520 | 404,576 | 37 | 5,207,476 | 483 |
| Anson..... | 25,224 | 9,458 | 279,862,099 | 11,095 | 153,400,881 | 6,082 | 10,546,051 | 418 | 917,935 | 36 | 9,628,116 | 382 |
| Ashe..... | 25,086 | 9,893 | 332,167,116 | 13,241 | 186,626,593 | 7,439 | 14,519,008 | 579 | 1,102,465 | 44 | 13,416,543 | 535 |
| Avery..... | 18,093 | 5,736 | 206,534,645 | 11,415 | 116,858,335 | 6,459 | 8,385,771 | 463 | 402,203 | 22 | 7,983,568 | 441 |
| Beaufort..... | 45,589 | 18,428 | 668,035,140 | 14,653 | 384,790,170 | 8,440 | 27,392,250 | 601 | 1,428,515 | 31 | 25,963,735 | 570 |
| Bertie..... | 19,813 | 7,770 | 212,856,886 | 10,743 | 111,918,249 | 5,649 | 7,858,617 | 397 | 803,277 | 41 | 7,055,340 | 356 |
| Bladen..... | 32,784 | 11,456 | 362,177,103 | 11,047 | 196,837,526 | 6,004 | 14,085,669 | 430 | 807,604 | 25 | 13,278,065 | 405 |
| Brunswick..... | 81,810 | 32,137 | 1,367,640,673 | 16,717 | 770,774,250 | 9,422 | 55,785,541 | 682 | 3,247,146 | 40 | 52,538,395 | 642 |
| Buncombe.... | 212,246 | 91,861 | 3,247,293,657 | 15,300 | 2,367,105,360 | 11,153 | 171,401,002 | 808 | 7,872,831 | 37 | 163,528,171 | 770 |
| Burke..... | 88,790 | 34,771 | 1,207,944,620 | 13,605 | 703,281,734 | 7,921 | 48,769,121 | 549 | 2,121,582 | 24 | 46,647,539 | 525 |
| Cabarrus..... | 143,433 | 58,640 | 2,813,446,975 | 19,615 | 1,768,376,030 | 12,329 | 130,454,123 | 910 | 8,366,883 | 58 | 122,087,240 | 851 |
| Caldwell..... | 78,132 | 32,547 | 1,139,744,144 | 14,587 | 692,564,010 | 8,864 | 47,721,024 | 611 | 1,915,769 | 25 | 45,805,255 | 586 |
| Camden..... | 7,844 | 3,381 | 141,892,907 | 18,089 | 83,295,333 | 10,619 | 5,766,490 | 735 | 1,602,870 | 204 | 4,163,620 | 531 |
| Carteret..... | 60,574 | 26,141 | 1,055,464,488 | 17,424 | 579,467,110 | 9,566 | 42,880,394 | 708 | 2,133,373 | 35 | 40,747,021 | 673 |
| Caswell..... | 23,720 | 8,220 | 276,953,673 | 11,676 | 162,964,528 | 6,870 | 11,097,884 | 468 | 1,973,813 | 83 | 9,124,071 | 385 |
| Catawba..... | 146,458 | 63,392 | 2,714,004,036 | 18,531 | 1,699,107,703 | 11,601 | 128,545,730 | 878 | 4,476,211 | 31 | 124,069,519 | 847 |
| Chatham..... | 53,684 | 21,346 | 1,091,061,431 | 20,324 | 696,568,424 | 12,975 | 50,082,696 | 933 | 2,282,742 | 43 | 47,799,954 | 890 |
| Cherokee..... | 25,280 | 8,809 | 276,510,646 | 10,938 | 146,986,197 | 5,814 | 10,405,114 | 412 | 943,381 | 37 | 9,461,733 | 374 |
| Chowan..... | 14,366 | 5,657 | 210,967,555 | 14,685 | 111,372,201 | 7,752 | 8,144,890 | 567 | 783,725 | 55 | 7,361,165 | 512 |
| Clay..... | 9,368 | 3,465 | 123,135,537 | 13,144 | 66,487,884 | 7,097 | 4,806,791 | 513 | 620,907 | 66 | 4,185,884 | 447 |
| Cleveland..... | 97,548 | 38,159 | 1,390,339,693 | 14,253 | 832,449,010 | 8,534 | 57,646,353 | 591 | 4,448,309 | 46 | 53,198,044 | 545 |
| Columbus..... | 54,557 | 19,157 | 633,084,127 | 11,604 | 358,228,783 | 6,566 | 25,812,964 | 473 | 2,106,971 | 39 | 23,705,993 | 435 |
| Craven..... | 92,692 | 35,051 | 1,424,596,457 | 15,369 | 782,839,573 | 8,446 | 56,425,395 | 609 | 3,053,864 | 33 | 53,371,531 | 576 |
| Cumberland..... | 307,856 | 94,675 | 3,507,225,511 | 11,392 | 1,883,465,743 | 6,118 | 136,000,407 | 442 | 5,532,439 | 18 | 130,467,968 | 424 |
| Currituck..... | 20,598 | 7,338 | 316,876,851 | 15,384 | 184,900,483 | 8,977 | 13,018,169 | 632 | 4,098,853 | 199 | 8,919,316 | 433 |
| Dare..... | 33,328 | 15,022 | 715,500,526 | 21,468 | 457,660,314 | 13,732 | 33,458,576 | 1,004 | 1,549,903 | 47 | 31,908,673 | 957 |
| Davidson..... | 151,935 | 63,888 | 2,456,668,302 | 16,169 | 1,535,474,592 | 10,106 | 107,434,939 | 707 | 4,243,519 | 28 | 103,191,420 | 679 |
| Davie..... | 37,222 | 15,577 | 745,509,696 | 20,029 | 487,817,160 | 13,106 | 34,627,530 | 930 | 1,160,307 | 31 | 33,467,223 | 899 |
| Duplin..... | 50,775 | 17,985 | 558,674,825 | 11,003 | 297,641,408 | 5,862 | 22,210,964 | 437 | 1,425,484 | 28 | 20,785,480 | 409 |
| Durham..... | 236,088 | 93,023 | 4,536,408,799 | 19,215 | 2,969,286,928 | 12,577 | 210,326,146 | 891 | 8,191,989 | 35 | 202,134,157 | 856 |
| Edgecombe..... | 54,077 | 20,608 | 650,383,601 | 12,027 | 373,218,633 | 6,902 | 26,582,659 | 492 | 2,168,925 | 40 | 24,413,734 | 451 |
| Forsyth..... | 317,643 | 133,648 | 6,727,485,741 | 21,179 | 4,495,544,600 | 14,153 | 324,378,625 | 1,021 | 12,531,416 | 39 | 311,847,209 | 982 |
| Franklin..... | 51,652 | 18,719 | 712,332,463 | 13,791 | 424,573,883 | 8,220 | 29,572,280 | 573 | 1,170,127 | 23 | 28,402,153 | 550 |
| Gaston..... | 191,236 | 76,891 | 3,121,287,833 | 16,322 | 1,969,529,939 | 10,299 | 136,913,735 | 716 | 9,491,910 | 50 | 127,421,825 | 666 |
| Gates..... | 10,834 | 3,439 | 123,923,618 | 11,438 | 74,174,858 | 6,846 | 5,108,697 | 472 | 2,035,736 | 188 | 3,072,961 | 284 |
| Graham..... | 8,044 | 2,973 | 89,409,827 | 11,115 | 44,356,741 | 5,514 | 3,154,893 | 392 | 200,859 | 25 | 2,954,034 | 367 |
| Granville..... | 52,442 | 19,066 | 741,500,786 | 14,139 | 441,938,039 | 8,427 | 30,474,337 | 581 | 1,381,895 | 26 | 29,092,442 | 555 |
| Greene..... | 19,882 | 5,391 | 166,368,125 | 8,368 | 92,456,368 | 4,650 | 6,411,110 | 322 | 420,102 | 21 | 5,991,008 | 301 |
| Guilford..... | 431,199 | 182,807 | 8,808,539,840 | 20,428 | 5,752,927,411 | 13,342 | 419,712,102 | 973 | 17,478,999 | 41 | 402,233,103 | 933 |
| Halifax..... | 56,874 | 20,632 | 645,693,954 | 11,353 | 369,405,494 | 6,495 | 26,420,476 | 465 | 2,300,077 | 40 | 24,120,399 | 424 |
| Harnett..... | 97,794 | 32,456 | 1,155,056,010 | 11,811 | 666,288,136 | 6,813 | 46,674,230 | 477 | 2,478,513 | 25 | 44,195,717 | 452 |
| Haywood..... | 55,822 | 22,764 | 816,231,206 | 14,622 | 460,474,140 | 8,249 | 32,405,296 | 581 | 1,570,515 | 28 | 30,834,781 | 552 |
| Henderson..... | 94,496 | 39,408 | 1,687,794,662 | 17,861 | 1,001,592,967 | 10,599 | 71,966,532 | 762 | 3,920,226 | 41 | 68,046,306 | 720 |

TABLE XIV. - Continued

| County | 2003 Population | Number of returns | Federal Adjusted Gross Income [\$] | Federal AGI Per Capita [\$] | North Carolina Taxable Income [\$] | NCTI Per Capita [\$] | Computed Tax [\$] | Tax Per Capita [\$] | Total Credits Taken [\$] | Credits Taken Per Capita [\$] | Net Tax [\$] | Net Tax Per Capita [\$] |
|-------------------|--------------------|-------------------------|------------------------------------------|-----------------------------------------|------------------------------------------|-------------------------------|----------------------|------------------------------|--------------------------------|-------------------------------------------|-----------------|----------------------------------|
| Hertford..... | 23,755 | 7,907 | 237,020,822 | 9,978 | 139,506,879 | 5,873 | 9,874,985 | 416 | 1,498,514 | 63 | 8,376,471 | 353 |
| Hoke..... | 36,990 | 10,479 | 305,688,204 | 8,264 | 156,702,485 | 4,236 | 10,939,114 | 296 | 773,699 | 21 | 10,165,415 | 275 |
| Hyde..... | 5,720 | 1,889 | 52,401,566 | 9,161 | 26,399,629 | 4,615 | 2,056,079 | 359 | 122,332 | 21 | 1,933,747 | 338 |
| Iredell..... | 133,280 | 56,604 | 2,723,811,708 | 20,437 | 1,791,803,278 | 13,444 | 128,443,610 | 964 | 4,904,557 | 37 | 123,539,053 | 927 |
| Jackson..... | 34,990 | 12,517 | 457,606,738 | 13,078 | 250,394,750 | 7,156 | 18,005,297 | 515 | 905,158 | 26 | 17,100,139 | 489 |
| Johnston..... | 136,304 | 52,521 | 2,204,501,241 | 16,173 | 1,380,648,233 | 10,129 | 95,723,305 | 702 | 4,020,700 | 29 | 91,702,605 | 673 |
| Jones..... | 10,184 | 2,992 | 94,095,986 | 9,240 | 50,651,443 | 4,974 | 3,655,488 | 359 | 199,240 | 20 | 3,456,248 | 339 |
| Lee..... | 49,792 | 20,685 | 825,003,696 | 16,569 | 506,617,397 | 10,175 | 35,754,198 | 718 | 2,070,303 | 42 | 33,683,895 | 676 |
| Lenoir..... | 58,900 | 24,341 | 837,692,083 | 14,222 | 483,407,254 | 8,207 | 34,985,125 | 594 | 1,966,363 | 33 | 33,018,762 | 561 |
| Lincoln..... | 67,394 | 17,614 | 1,164,448,808 | 17,278 | 737,391,470 | 10,942 | 50,957,868 | 756 | 2,150,786 | 32 | 48,807,082 | 724 |
| Macon..... | 31,376 | 12,625 | 474,315,698 | 15,117 | 268,558,934 | 8,559 | 19,644,306 | 626 | 1,566,189 | 50 | 18,078,117 | 576 |
| Madison..... | 19,976 | 7,234 | 231,692,531 | 11,599 | 129,535,468 | 6,485 | 8,983,589 | 450 | 425,362 | 21 | 8,558,227 | 428 |
| Martin..... | 24,928 | 8,966 | 269,051,475 | 10,793 | 155,297,300 | 6,230 | 11,145,050 | 447 | 626,988 | 25 | 10,518,062 | 422 |
| McDowell..... | 43,080 | 16,390 | 537,681,505 | 12,481 | 319,239,662 | 7,410 | 21,874,665 | 508 | 918,911 | 21 | 20,955,754 | 486 |
| Mecklenburg..... | 750,221 | 317,870 | 19,103,597,020 | 25,464 | 13,356,429,658 | 17,803 | 979,395,605 | 1,305 | 49,616,774 | 66 | 929,778,831 | 1,239 |
| Mitchell..... | 15,925 | 5,858 | 195,838,092 | 12,298 | 111,739,141 | 7,017 | 8,094,612 | 508 | 314,677 | 20 | 7,779,935 | 489 |
| Montgomery..... | 27,332 | 9,561 | 324,447,329 | 11,871 | 188,649,285 | 6,902 | 13,562,877 | 496 | 728,842 | 27 | 12,834,035 | 470 |
| Moore..... | 78,226 | 33,321 | 1,532,320,563 | 19,588 | 891,979,031 | 11,403 | 65,754,849 | 841 | 3,768,603 | 48 | 61,986,246 | 792 |
| Nash..... | 89,626 | 38,145 | 1,540,468,949 | 17,188 | 961,543,887 | 10,728 | 68,066,989 | 759 | 3,876,001 | 43 | 64,190,988 | 716 |
| New Hanover..... | 169,050 | 72,933 | 3,436,171,732 | 20,326 | 2,145,805,070 | 12,693 | 160,193,924 | 948 | 6,985,671 | 41 | 153,208,253 | 906 |
| Northampton..... | 21,798 | 7,510 | 225,828,907 | 10,360 | 115,976,280 | 5,321 | 8,302,973 | 381 | 1,490,076 | 68 | 6,812,897 | 313 |
| Onslow..... | 156,967 | 42,047 | 1,397,514,272 | 8,903 | 697,796,749 | 4,445 | 50,176,272 | 320 | 2,091,350 | 13 | 48,084,922 | 306 |
| Orange..... | 120,881 | 47,297 | 3,021,734,019 | 24,998 | 2,081,316,987 | 17,218 | 151,381,970 | 1,252 | 6,528,926 | 54 | 144,853,044 | 1,198 |
| Pamlico..... | 12,992 | 4,776 | 168,817,510 | 12,994 | 85,351,944 | 6,570 | 6,178,354 | 476 | 336,665 | 26 | 5,841,689 | 450 |
| Pasquotank..... | 36,432 | 13,324 | 495,112,862 | 13,590 | 279,944,506 | 7,684 | 20,023,179 | 550 | 2,430,350 | 67 | 17,592,829 | 483 |
| Pender..... | 43,699 | 15,992 | 600,300,933 | 13,737 | 346,049,348 | 7,919 | 24,448,386 | 559 | 1,047,914 | 24 | 23,400,472 | 535 |
| Perquimans..... | 11,712 | 4,392 | 154,930,292 | 13,228 | 79,856,316 | 6,818 | 5,816,461 | 497 | 790,172 | 67 | 5,026,289 | 429 |
| Person..... | 36,980 | 15,345 | 572,009,833 | 15,468 | 351,630,580 | 9,509 | 24,152,992 | 653 | 1,274,622 | 34 | 22,878,371 | 619 |
| Pitt..... | 139,007 | 53,150 | 2,281,285,568 | 16,411 | 1,473,484,764 | 10,600 | 105,285,192 | 757 | 4,246,003 | 31 | 101,039,189 | 727 |
| Polk..... | 18,896 | 7,581 | 318,684,744 | 16,865 | 180,581,225 | 9,557 | 13,199,329 | 699 | 2,819,594 | 149 | 10,379,735 | 549 |
| Randolph..... | 134,980 | 53,923 | 1,990,153,809 | 14,744 | 1,239,289,453 | 9,181 | 85,516,251 | 634 | 3,350,942 | 25 | 82,165,309 | 609 |
| Richmond..... | 46,490 | 17,445 | 529,530,203 | 11,390 | 292,420,502 | 6,290 | 20,460,669 | 440 | 1,453,807 | 31 | 19,006,862 | 409 |
| Robeson..... | 125,554 | 42,892 | 1,246,063,845 | 9,925 | 661,756,645 | 5,271 | 48,556,124 | 387 | 3,456,902 | 28 | 45,099,222 | 359 |
| Rockingham..... | 92,423 | 37,889 | 1,368,507,881 | 14,807 | 848,981,952 | 9,186 | 58,457,438 | 632 | 3,312,801 | 36 | 55,144,637 | 597 |
| Rowan..... | 133,134 | 52,825 | 2,088,262,349 | 15,685 | 1,269,508,971 | 9,536 | 90,705,831 | 681 | 4,483,096 | 34 | 86,222,735 | 648 |
| Rutherford..... | 63,432 | 24,400 | 838,154,458 | 13,213 | 437,737,350 | 6,901 | 34,147,711 | 538 | 3,137,094 | 49 | 31,010,617 | 489 |
| Sampson..... | 62,214 | 22,970 | 765,125,898 | 12,298 | 443,242,553 | 7,124 | 32,212,074 | 518 | 1,762,298 | 28 | 30,449,776 | 489 |
| Scotland..... | 35,506 | 13,611 | 442,742,902 | 12,470 | 240,442,231 | 6,772 | 17,338,976 | 488 | 1,382,766 | 39 | 15,956,210 | 449 |
| Stanly..... | 59,060 | 23,135 | 873,418,139 | 14,789 | 539,301,610 | 9,131 | 37,698,005 | 638 | 1,831,543 | 31 | 35,866,462 | 607 |
| Stokes..... | 45,604 | 17,638 | 657,809,690 | 14,424 | 411,642,476 | 9,026 | 27,981,272 | 614 | 1,217,113 | 27 | 26,764,159 | 587 |
| Surry..... | 71,980 | 28,466 | 1,002,183,765 | 13,923 | 604,457,408 | 8,398 | 42,388,336 | 589 | 2,197,607 | 31 | 40,190,729 | 558 |
| Swain..... | 13,353 | 4,067 | 119,079,699 | 8,918 | 54,485,497 | 4,080 | 3,961,875 | 297 | 200,487 | 15 | 3,761,388 | 282 |
| Transylvania..... | 29,468 | 12,171 | 471,515,185 | 16,001 | 257,214,366 | 8,729 | 18,559,789 | 630 | 1,176,757 | 40 | 17,383,032 | 590 |
| Tyrrell..... | 4,226 | 1,500 | 38,069,280 | 9,008 | 18,940,410 | 4,482 | 1,495,931 | 354 | 102,276 | 24 | 1,393,655 | 330 |
| Union..... | 144,708 | 57,869 | 3,083,553,151 | 21,309 | 2,072,706,470 | 14,323 | 146,845,332 | 1,015 | 8,588,258 | 59 | 138,257,074 | 955 |

TABLE XIV. - Continued

| County | 2003 Population | Number of returns | Federal Adjusted Gross Income [\$] | Federal AGI Per Capita [\$] | North Carolina Taxable Income [\$] | NCTI Per Capita [\$] | Computed Tax [\$] | Tax Per Capita [\$] | Total Credits Taken [\$] | Credits Taken Per Capita [\$] | Net Tax [\$] | Net Tax Per Capita [\$] |
|-------------------|--------------------|-------------------------|------------------------------------------|-----------------------------------------|------------------------------------------|-------------------------------|----------------------|------------------------------|--------------------------------|-------------------------------------------|-----------------|----------------------------------|
| Vance..... | 43,860 | 17,378 | 570,262,356 | 13,002 | 331,667,887 | 7,562 | 23,287,045 | 531 | 1,436,071 | 33 | 21,850,974 | 498 |
| Wake..... | 699,503 | 299,145 | 17,923,091,119 | 25,623 | 12,467,837,918 | 17,824 | 894,664,307 | 1,279 | 35,385,266 | 51 | 859,279,041 | 1,228 |
| Warren..... | 20,054 | 5,584 | 162,733,503 | 8,115 | 78,809,608 | 3,930 | 5,614,743 | 280 | 495,444 | 25 | 5,119,299 | 255 |
| Washington..... | 13,468 | 4,977 | 156,683,288 | 11,634 | 84,995,260 | 6,311 | 6,048,449 | 449 | 336,536 | 25 | 5,711,913 | 424 |
| Watauga..... | 42,772 | 16,377 | 664,216,153 | 15,529 | 405,763,621 | 9,487 | 29,727,013 | 695 | 1,613,567 | 38 | 28,113,446 | 657 |
| Wayne..... | 113,988 | 41,240 | 1,482,483,036 | 13,006 | 840,627,995 | 7,375 | 59,915,737 | 526 | 2,888,555 | 25 | 57,027,182 | 500 |
| Wilkes..... | 66,909 | 26,734 | 985,830,844 | 14,734 | 610,269,973 | 9,121 | 43,352,158 | 648 | 1,672,623 | 25 | 41,679,535 | 623 |
| Wilson..... | 75,662 | 30,481 | 1,167,557,715 | 15,431 | 715,196,900 | 9,453 | 50,758,927 | 671 | 1,988,138 | 26 | 48,770,789 | 645 |
| Yadkin..... | 36,821 | 15,067 | 546,294,533 | 14,836 | 334,884,207 | 9,095 | 22,930,016 | 623 | 917,856 | 25 | 22,012,160 | 598 |
| Yancey | 17,926 | 6,634 | 212,017,691 | 11,827 | 118,356,569 | 6,603 | 8,325,316 | 464 | 409,659 | 23 | 7,915,657 | 442 |
| Out-of State..... | - | 276,222 | 43,518,740,646 | NA | 6,390,591,413 | NA | 468,402,751 | NA | 19,873,511 | NA | 448,529,240 | NA |
| Unknown..... | - | 1,016 | 40,266,395 | NA | 25,079,219 | NA | 1,731,222 | NA | 121,016 | NA | 1,610,206 | NA |
| Totals..... | 8,418,090 | 3,609,341 | 191,085,848,587 | 22,699 | 100,294,010,541 | 11,914 | 7,220,625,515 | 858 | 357,320,171 | 42 | 6,863,305,344 | 815 |

Population figures are the 2003 Certified Estimates of County Population published by the State Demographer.

Tax returns are assigned a county designation based on the address of the taxpayer. If a taxpayer moved during the tax year, then all of the income and tax liability is assigned to the county in which the taxpayer resided at the time of filing. If the taxpayer lived in one county and worked in another, then the income all is assigned to the county of residence. Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed from another state. Similarly, figures for individual counties may include income earned by nonresidents and part-year residents while they lived out of state.