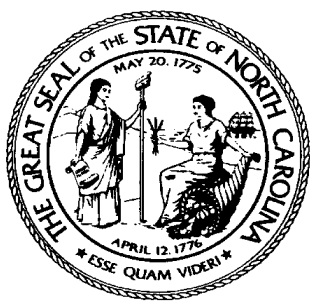
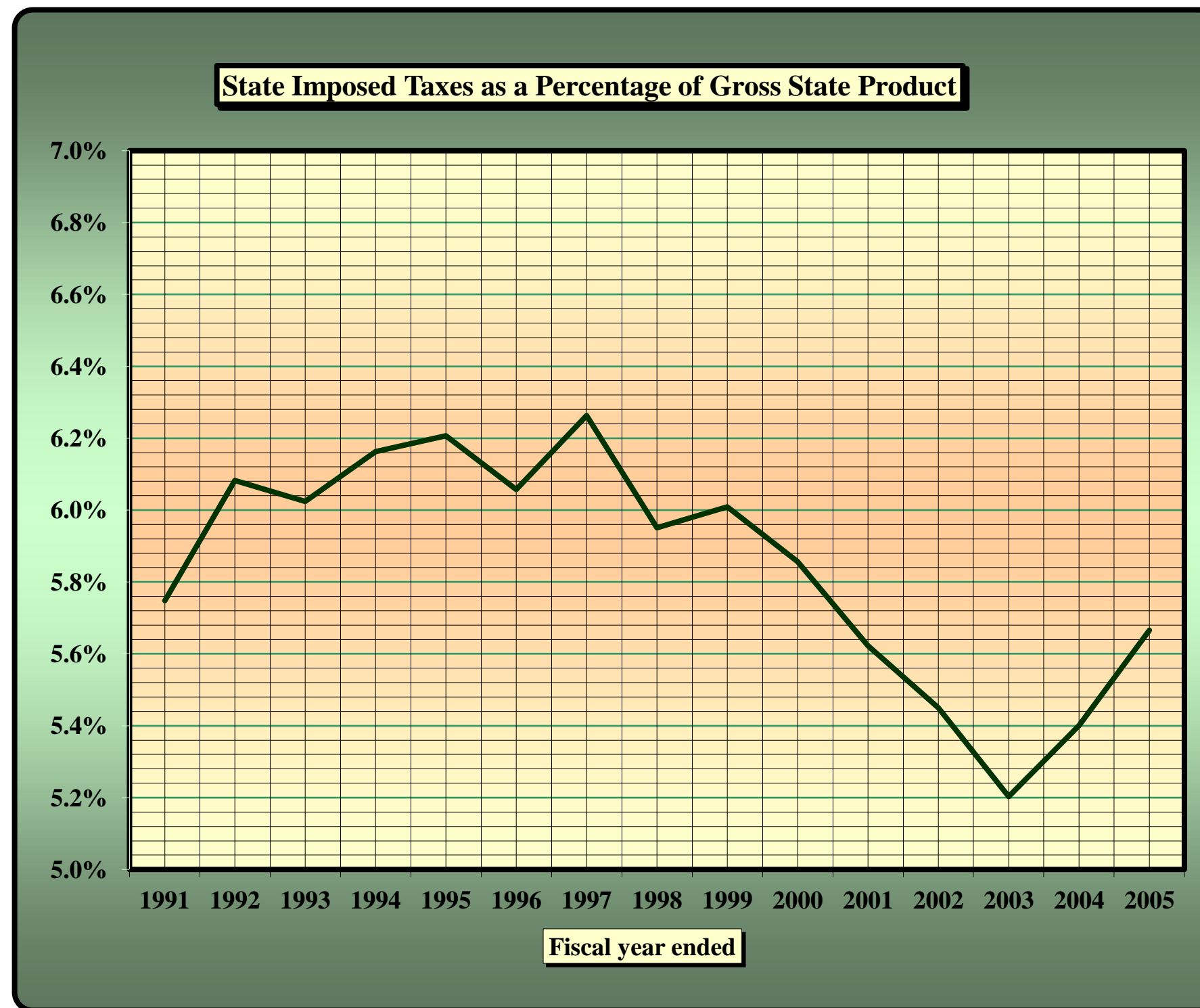


Statistical Abstract of North Carolina Taxes 2006



Policy Analysis and
Statistics Division

**Statistical Abstract of North Carolina Taxes
2006**

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 of Revenue's Policy Analysis and Statistics Division, based primarily on data recorded from individual and business tax forms in the Department's data systems.

In prior years, the *Statistical Abstract* included an Appendix that provided detailed statistics concerning individual income and corporation income taxes. This year, these statistics will be issued as separate publications containing more information than was available in the Appendix.

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

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PART I. 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	
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...	228,864,000,000	13.68%	13,292,313,251	327,929,720	13,620,242,971	8.02%	5.95%
1998-1999...	242,870,000,000	6.12%	14,207,776,552	385,286,674	14,593,063,226	7.14%	6.01%
1999-2000...	257,604,000,000	6.07%	14,764,555,772	322,387,404	15,086,943,176	3.38%	5.86%
2000-2001...	274,306,000,000	6.48%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.62%
2001-2002...	287,281,000,000	4.73%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.45%
2002-2003...	301,254,000,000	4.86%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.20%
2003-2004...	315,456,000,000	4.71%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.40%
2004-2005...	336,398,000,000	6.64%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.67%

* Discontinuity exists in the GSP series beginning with 1997 when the data basis changed from SIC industry definitions to NAICS industry definitions. Data discontinuity may affect both the levels and computed growth rates of the GSP estimates.

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, 3% 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), Accelerated GSP Estimates for 2004, released October 26, 2005.

North Carolina Employment Security Commission. Unemployment taxes

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

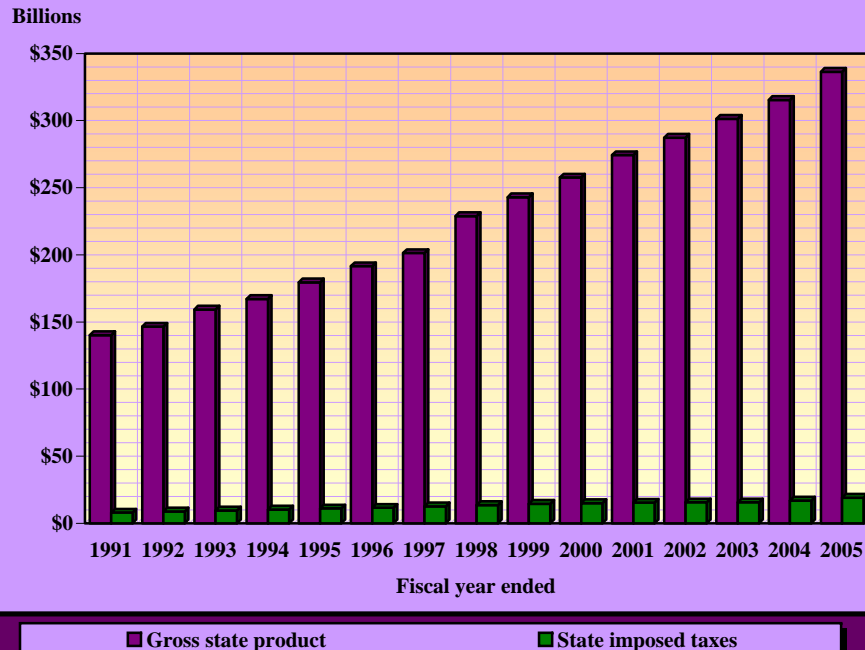
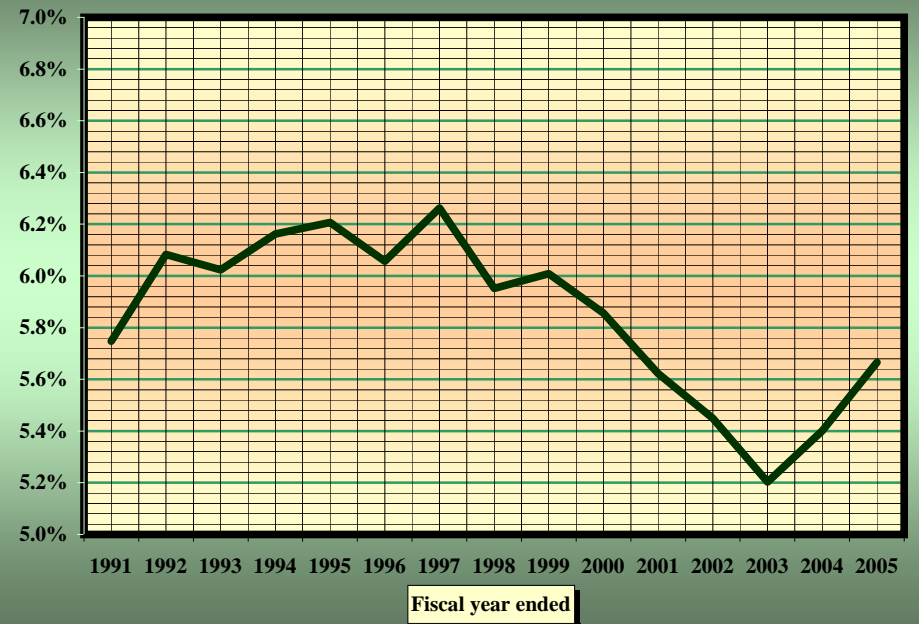


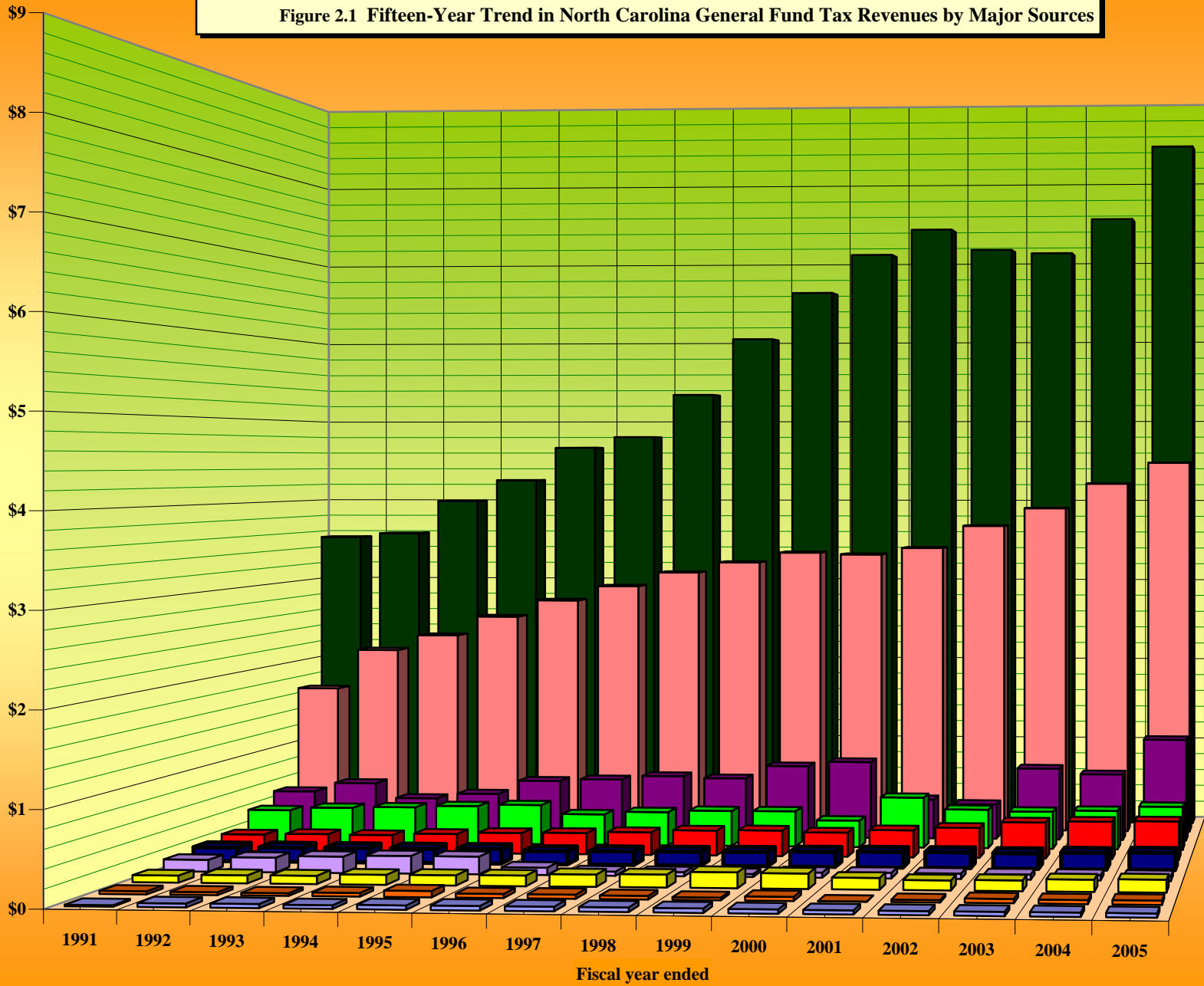
Figure 1.2 State Imposed Taxes as a Percentage of Gross State Product



PART II. 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									
	1990-1991		1991-1992		1992-1993		1993-1994		1994-1995	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax.....	76,790,835	1.07%	87,676,256	1.12%	89,618,065	1.08%	106,533,229	1.17%	109,865,447	1.10%
Privilege License Tax.....	31,574,013	0.44%	29,577,658	0.38%	26,799,077	0.32%	37,955,219	0.42%	64,661,218	0.65%
Tobacco Products Tax.....	15,190,478	0.21%	40,362,907	0.52%	42,880,901	0.52%	37,925,056	0.42%	44,635,750	0.45%
Soft Drink Tax.....	29,752,060	0.41%	32,417,808	0.41%	34,461,373	0.42%	36,538,688	0.40%	37,958,080	0.38%
Franchise Tax.....	372,888,415	5.17%	406,952,650	5.21%	419,986,494	5.06%	439,287,031	4.83%	458,058,989	4.59%
Income Taxes:										
Individual Income Tax.....	3,534,474,150	49.04%	3,583,017,675	45.84%	3,992,016,392	48.14%	4,254,506,549	46.74%	4,665,474,733	46.79%
Corporate Income Tax.....	501,460,433	6.96%	606,195,418	7.75%	429,848,526	5.18%	487,796,660	5.36%	649,389,838	6.51%
Total income taxes.....	4,035,934,583	55.99%	4,189,213,093	53.59%	4,421,864,918	53.32%	4,742,303,210	52.10%	5,314,864,571	53.30%
Sales and Use Tax.....	1,682,340,881	23.34%	2,161,362,545	27.65%	2,344,073,330	28.27%	2,578,846,239	28.33%	2,781,683,390	27.90%
Alcoholic Beverage Tax.....	153,753,340	2.13%	158,075,821	2.02%	159,142,462	1.92%	161,133,617	1.77%	163,188,783	1.64%
Gift Tax.....	7,675,416	0.11%	7,248,126	0.09%	13,554,708	0.16%	13,149,682	0.14%	8,591,847	0.09%
Intangibles Tax.....	92,478,239	1.28%	112,182,889	1.44%	120,591,829	1.45%	127,087,413	1.40%	128,616,356	1.29%
Freight Car Lines Tax.....	398,449	0.01%	506,664	0.01%	436,730	0.01%	338,183	0.00%	435,745	0.00%
Insurance Tax.....	193,240,504	2.68%	203,829,955	2.61%	198,811,590	2.40%	219,439,488	2.41%	236,215,989	2.37%
Piped Natural Gas Tax.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax.....	-	-	8,652,615	0.11%	10,376,330	0.13%	15,602,521	0.17%	16,390,997	0.16%
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	487,965	0.01%	386,621	0.00%	418,751	0.01%	617,181	0.01%	648,893	0.01%
Total Tax Revenue.....	6,692,505,177	92.85%	7,438,445,609	95.16%	7,883,016,560	95.06%	8,516,756,756	93.57%	9,365,816,056	93.93%
Total Non-tax Revenue & Transfers.....	515,310,017	7.15%	378,605,337	4.84%	409,780,008	4.94%	585,578,072	6.43%	604,922,660	6.07%
Total General Fund Revenue.....	7,207,815,194	100.00%	7,817,050,946	100.00%	8,292,796,568	100.00%	9,102,334,828	100.00%	9,970,738,716	100.00%

Sources of revenue	Fiscal Year									
	1995-1996		1996-1997		1997-1998		1998-1999		1999-2000	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax.....	112,912,290	1.12%	132,068,325	1.21%	138,124,663	1.18%	169,935,220	1.33%	163,327,319	1.24%
Privilege License Tax.....	42,009,251	0.42%	43,353,475	0.40%	36,648,113	0.31%	27,588,260	0.22%	43,828,822	0.33%
Tobacco Products Tax.....	46,697,736	0.46%	46,677,349	0.43%	47,177,218	0.40%	44,852,542	0.35%	43,663,205	0.33%
Soft Drink Tax.....	39,805,998	0.39%	31,347,645	0.29%	23,078,645	0.20%	12,349,253	0.10%	1,285,949	0.01%
Franchise Tax.....	355,918,036	3.53%	387,811,674	3.55%	407,256,555	3.47%	409,558,340	3.22%	306,979,197	2.34%
Income Taxes:										
Individual Income Tax.....	4,800,034,948	47.57%	5,329,990,261	48.75%	6,028,870,217	51.41%	6,606,500,278	51.88%	7,080,106,177	53.90%
Corporate Income Tax.....	673,837,774	6.68%	717,750,574	6.56%	696,338,557	5.94%	848,509,669	6.66%	903,241,974	6.88%
Total income taxes.....	5,473,872,722	54.25%	6,047,740,836	55.31%	6,725,208,774	57.35%	7,455,009,947	58.55%	7,983,348,151	60.78%
Sales and Use Tax.....	2,958,132,813	29.32%	3,127,673,443	28.61%	3,255,372,048	27.76%	3,376,206,664	26.51%	3,354,897,708	25.54%
Alcoholic Beverage Tax.....	145,517,853	1.44%	150,208,567	1.37%	153,723,510	1.31%	158,026,529	1.24%	166,372,353	1.27%
Gift Tax.....	11,036,783	0.11%	12,560,941	0.11%	20,640,224	0.18%	19,334,909	0.15%	25,085,473	0.19%
Intangibles Tax.....	11,448,289	0.11%	-	-	319,936	0.00%	30,795	0.00%	18,703	0.00%
Freight Car Lines Tax.....	422,026	0.00%	495,433	0.00%	477,655	0.00%	469,302	0.00%	444,094	0.00%
Insurance Tax.....	242,652,553	2.40%	258,503,720	2.36%	283,763,234	2.42%	291,230,879	2.29%	273,367,118	2.08%
Piped Natural Gas Tax.....	-	-	-	-	-	-	-	-	27,715,136	0.21%
Real Estate Conveyance Tax.....	17,762,813	0.18%	-	-	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	566,066	0.01%	706,068	0.01%	655,945	0.01%	671,264	0.01%	645,279	0.00%
Total Tax Revenue.....	9,458,755,229	93.74%	10,239,147,477	93.65%	11,092,446,520	94.59%	11,965,263,904	93.97%	12,390,978,509	94.34%
Total Non-tax Revenue & Transfers.....	631,470,156	6.26%	694,713,075	6.35%	634,682,010	5.41%	768,456,722	6.03%	743,931,336	5.66%
Total General Fund Revenue.....	10,090,225,385	100.00%	10,933,860,552	100.00%	11,727,128,530	100.00%	12,733,720,626	100.00%	13,134,909,845	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax	123,165,443	0.92%	104,750,885	0.78%	112,504,407	0.79%	128,479,443	0.85%	135,211,344	0.83%
Privilege License Tax.....	2,953,654	0.02%	26,579,102	0.20%	44,721,244	0.31%	41,615,694	0.28%	44,992,019	0.28%
Tobacco Products Tax.....	42,025,877	0.31%	41,531,347	0.31%	41,998,713	0.29%	43,732,769	0.29%	42,981,044	0.26%
Soft Drink Tax.....	51,202	0.00%	1,855	0.00%	-	-	-	-	-	-
Franchise Tax.....	580,431,850	4.31%	446,270,680	3.30%	429,128,005	3.01%	445,294,486	2.95%	498,681,391	3.05%
Income Taxes:										
Individual Income Tax.....	7,391,342,524	54.95%	7,134,629,832	52.81%	7,088,526,873	49.76%	7,509,898,086	49.82%	8,409,288,618	51.51%
Corporate Income Tax.....	460,315,086	3.42%	409,322,540	3.03%	840,499,824	5.90%	776,964,847	5.15%	1,193,529,164	7.31%
Total income taxes.....	7,851,657,610	58.37%	7,543,952,372	55.84%	7,929,026,697	55.66%	8,286,862,932	54.98%	9,602,817,782	58.82%
Sales and Use Tax.....	3,435,558,577	25.54%	3,705,769,832	27.43%	3,922,821,877	27.54%	4,222,201,842	28.01%	4,477,159,178	27.42%
Alcoholic Beverage Tax.....	172,698,910	1.28%	174,644,725	1.29%	170,896,552	1.20%	182,392,509	1.21%	189,308,658	1.16%
Gift Tax.....	20,254,465	0.15%	13,390,362	0.10%	19,304,091	0.14%	16,630,438	0.11%	18,896,837	0.12%
Intangibles Tax.....	3,906	0.00%	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	497,560	0.00%	518,887	0.00%	379,551	0.00%	527,447	0.00%	351,890	0.00%
Insurance Tax.....	305,791,331	2.27%	340,785,358	2.52%	408,873,355	2.87%	423,405,050	2.81%	431,664,202	2.64%
Piped Natural Gas Tax.....	37,212,997	0.28%	40,949,924	0.30%	36,853,402	0.26%	38,994,881	0.26%	35,081,603	0.21%
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.....	756,029	0.01%	751,977	0.01%	722,893	0.01%	589,383	0.00%	411,955	0.00%
Total Tax Revenue.....	12,573,059,410	93.47%	12,444,661,014	92.11%	13,117,230,784	92.08%	13,830,726,874	91.76%	15,477,557,903	94.80%
Total Non-tax Revenue & Transfers	878,801,563	6.53%	1,065,344,378	7.89%	1,128,835,549	7.92%	1,242,615,142	8.24%	848,923,661	5.20%
Total General Fund Revenue.....	13,451,860,973	100.00%	13,510,005,392	100.00%	14,246,066,333	100.00%	15,073,342,016	100.00%	16,326,481,563	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									
	1990-1991		1991-1992		1992-1993		1993-1994		1994-1995	
	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.....	78,623,399	15.26%	57,242,867	15.12%	75,732,291	18.48%	118,235,112	20.19%	160,070,602	26.46%
Judicial Department receipts.....	63,079,625	12.24%	71,299,801	18.83%	76,267,296	18.61%	80,614,209	13.77%	87,114,170	14.40%
Sales tax refund - Highway Fund.....	-	-	8,700,000	2.30%	9,400,000	2.29%	9,900,000	1.69%	10,500,000	1.74%
Sales tax refund - Non-Highway Fund.....	-	-	8,839,546	2.33%	8,567,106	2.09%	9,131,054	1.56%	11,091,410	1.83%
Secretary of State.....	7,284,823	1.41%	8,343,090	2.20%	9,739,682	2.38%	11,211,427	1.91%	12,926,785	2.14%
Cost of administering local government sales and use tax.....	5,818,817	1.13%	6,242,820	1.65%	5,920,165	1.44%	5,622,676	0.96%	6,668,989	1.10%
Disproportionate share payments.....	-	-	-	-	-	-	93,200,000	15.92%	94,000,000	15.54%
Intrastate transfer of funds.....	-	-	-	-	4,981,787	1.22%	29,876,427	5.10%	2,914,575	0.48%
Banking and investment fees.....	2,820,922	0.55%	2,960,298	0.78%	3,234,401	0.79%	3,512,605	0.60%	3,760,168	0.62%
Insurance Department.....	5,336,445	1.04%	19,042,779	5.03%	24,444,628	5.97%	29,350,010	5.01%	15,357,774	2.54%
Reversions of capital improvements funds.....	35,176,053	6.83%	67,890	0.02%	97,606	0.02%	150,254	0.03%	4,452,997	0.74%
ABC Board application fees.....	2,537,810	0.49%	2,397,890	0.63%	2,890,390	0.71%	2,789,370	0.48%	2,757,160	0.46%
Gasoline and oil inspection fees.....	1,426,504	0.28%	1,356,651	0.36%	1,175,885	0.29%	1,251,108	0.21%	1,234,397	0.20%
Transfer of Use Tax from Highway Trust Fund.....	231,080,699	44.84%	170,000,000	44.90%	170,000,000	41.49%	170,000,000	29.03%	170,000,000	28.10%
Administrative Office of the Courts: DWI service fees.....	4,326,212	0.84%	4,128,151	1.09%	4,078,771	1.00%	4,309,413	0.74%	4,837,980	0.80%
Probation - supervision fees.....	7,489,598	1.45%	8,390,893	2.22%	8,717,210	2.13%	8,678,690	1.48%	9,802,277	1.62%
Miscellaneous.....	70,309,110	13.64%	9,592,661	2.53%	4,532,790	1.11%	7,745,721	1.32%	7,433,379	1.23%
Total General Fund Non-tax Revenue and Transfers.	515,310,017	100.00%	378,605,337	100.00%	409,780,008	100.00%	585,578,072	100.00%	604,922,660	100.00%

Sources of revenue	Fiscal Year									
	1995-1996		1996-1997		1997-1998		1998-1999		1999-2000	
	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.....	199,346,933	31.57%	224,112,646	32.26%	248,130,558	39.10%	249,282,071	32.44%	208,319,738	28.00%
Judicial Department receipts.....	90,329,177	14.30%	99,063,372	14.26%	112,790,061	17.77%	120,960,787	15.74%	101,535,310	13.65%
Sales tax refund - Highway Fund.....	11,130,000	1.76%	11,853,450	1.71%	12,600,000	1.99%	13,400,000	1.74%	13,600,000	1.83%
Sales tax refund - Non-Highway Fund.....	8,459,963	1.34%	13,321,040	1.92%	10,841,574	1.71%	10,921,878	1.42%	14,179,227	1.91%
Secretary of State.....	14,811,885	2.35%	17,325,233	2.49%	19,419,230	3.06%	20,422,676	2.66%	24,573,758	3.30%
Cost of administering local government sales and use tax.....	8,661,312	1.37%	9,178,351	1.32%	10,059,505	1.58%	10,292,859	1.34%	10,972,635	1.47%
Disproportionate share payments.....	76,013,459	12.04%	100,843,546	14.52%	-	-	85,000,000	11.06%	105,000,000	14.11%
Intrastate transfer of funds.....	3,072,905	0.49%	3,395,012	0.49%	3,713,703	0.59%	2,639,727	0.34%	22,736,557	3.06%
Banking and investment fees.....	3,432,141	0.54%	3,337,419	0.48%	3,031,192	0.48%	4,332,001	0.56%	4,029,051	0.54%
Insurance Department.....	19,544,636	3.10%	18,708,950	2.69%	20,312,786	3.20%	40,197,960	5.23%	42,210,047	5.67%
Reversions of capital improvements funds.....	157,205	0.02%	23,489	0.00%	54,504	0.01%	48,706	0.01%	16,454	0.00%
ABC Board application fees.....	2,999,710	0.48%	2,775,655	0.40%	2,796,455	0.44%	3,100,025	0.40%	5,497,525	0.74%
Gasoline and oil inspection fees.....	1,194,295	0.19%	1,287,729	0.19%	1,206,785	0.19%	960,850	0.13%	892,861	0.12%
Transfer of Use Tax from Highway Trust Fund.....	170,000,000	26.92%	170,000,000	24.47%	170,000,000	26.79%	170,000,000	22.12%	170,000,000	22.85%
Administrative Office of the Courts: DWI service fees.....	4,868,421	0.77%	5,378,688	0.77%	5,405,247	0.85%	5,320,422	0.69%	5,103,549	0.69%
Probation - supervision fees.....	10,031,732	1.59%	10,859,251	1.56%	10,938,723	1.72%	10,668,097	1.39%	10,132,644	1.36%
Miscellaneous.....	7,416,382	1.17%	3,249,243	0.47%	3,381,686	0.53%	20,908,663	2.72%	5,131,980	0.69%
Total General Fund Non-tax Revenue and Transfers.	631,470,156	100.00%	694,713,075	100.00%	634,682,010	100.00%	768,456,722	100.00%	743,931,336	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
	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.....	170,899,625	19.45%	132,591,631	12.45%	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%
Judicial Department receipts.....	109,261,029	12.43%	110,381,204	10.36%	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%
Sales tax refund - Highway Fund.....	13,600,000	1.55%	14,560,000	1.37%	15,360,000	1.36%	16,379,000	1.32%	16,166,400	1.90%
Sales tax refund - Non-Highway Fund.....	12,471,836	1.42%	11,055,005	1.04%	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%
Secretary of State.....	29,989,886	3.41%	31,791,800	2.98%	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%
Cost of administering local government										
sales and use tax.....	11,567,844	1.32%	11,774,315	1.11%	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%
Disproportionate share payments.....	109,142,641	12.42%	110,404,184	10.36%	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%
Intrastate transfer of funds.....	150,349,829	17.11%	22,966,323	2.16%	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%
Banking and investment fees.....	10,913,619	1.24%	4,336,050	0.41%	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%
Insurance Department.....	43,608,410	4.96%	46,370,190	4.35%	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%
Reversions of capital improvements funds.....	21,223,666	2.42%	4,359,377	0.41%	178,832	0.02%	12,544	0.00%	444	0.00%
ABC Board application fees.....	6,122,350	0.70%	6,057,030	0.57%	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%
Gasoline and oil inspection fees.....	1,085,345	0.12%	948,769	0.09%	949,133	0.08%	1,017,729	0.08%	845,726	0.10%
Transfer of Use Tax from Highway										
Trust Fund.....	170,000,000	19.34%	171,700,000	16.12%	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%
Administrative Office of the Courts:										
DWI service fees.....	5,147,750	0.59%	5,280,879	0.50%	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%
Probation - supervision fees.....	10,028,091	1.14%	10,420,535	0.98%	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%
Miscellaneous.....	3,389,642	0.39%	370,347,086	34.76%	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%
Total General Fund Non-tax Revenue and Transfers.	878,801,563	100.00%	1,065,344,378	100.00%	1,128,835,549	100.00%	1,242,615,142	100.00%	848,923,661	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, DWI restoration fees, 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. 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, 2004)

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 [2003] [\$1,000s]	Popula- as of 7/1/2004 [1,000s]	Total state tax collections as a percentage of personal income	
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			%	Rank
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Alabama.....	221,470	48.89	1,892,560	417.78	1,783,002	393.60	397,429	87.73	2,243,537	495.26	292,051	64.47	188,193	41.54	7,018,242	1,549.28	119,373,020	4,530	5.88%	42
Alaska.....	47,368	72.32	-	-	168,392	257.09	83,738	127.84	-	-	339,564	518.42	649,102	991.00	1,288,164	1,966.66	21,531,273	655	5.98%	39
Arizona.....	346,427	60.31	4,719,642	821.66	1,351,095	235.22	289,803	50.45	2,315,865	403.18	525,650	91.51	57,836	10.07	9,606,318	1,672.41	151,933,040	5,744	6.32%	33
Arkansas.....	520,324	189.00	2,149,527	780.79	784,503	284.96	187,876	68.24	1,685,585	612.27	181,830	66.05	71,033	25.80	5,580,678	2,027.13	66,515,388	2,753	8.39%	8
California.....	2,079,326	57.93	26,506,911	738.48	7,477,277	208.32	5,744,089	160.03	36,398,983	1,014.07	6,925,916	192.95	588,981	16.41	85,721,483	2,388.18	1,184,996,911	35,894	7.23%	15
Colorado.....	-	-	1,909,246	414.96	984,789	214.04	337,911	73.44	3,413,891	741.99	239,591	52.07	166,029	36.09	7,051,457	1,532.59	157,171,088	4,601	4.49%	49
Connecticut.....	-	-	3,127,221	892.47	1,773,155	506.04	385,265	109.95	4,319,546	1,232.75	379,822	108.40	306,280	87.41	10,291,289	2,937.01	149,842,940	3,504	6.87%	21
Delaware.....	-	-	-	-	383,383	461.91	882,389	1,063.12	781,212	941.22	217,768	262.37	110,730	133.41	2,375,482	2,862.03	27,980,670	830	8.49%	6
Florida.....	261,690	15.04	17,355,404	997.61	6,352,026	365.12	1,774,881	102.02	-	-	1,345,780	77.36	3,677,780	211.40	30,767,561	1,768.56	511,640,717	17,397	6.01%	38
Georgia.....	65,118	7.38	4,921,337	557.41	1,547,448	175.27	617,663	69.96	6,830,486	773.64	494,701	56.03	93,820	10.63	14,570,573	1,650.31	251,620,610	8,829	5.79%	43
Hawaii.....	-	-	1,900,377	1,504.65	569,922	451.24	123,257	97.59	1,169,205	925.74	58,119	46.02	28,255	22.37	3,849,135	3,047.61	38,013,206	1,263	#####	1
Idaho.....	-	-	1,036,924	744.38	366,231	262.91	220,800	158.51	907,795	651.68	103,784	74.50	12,256	8.80	2,647,790	1,900.78	35,409,068	1,393	7.48%	13
Illinois.....	57,084	4.49	6,922,587	544.49	5,603,955	440.77	2,385,596	187.64	8,139,558	640.20	2,068,574	162.70	313,239	24.64	25,490,593	2,004.92	416,978,383	12,714	6.11%	37
Indiana.....	8,923	1.43	4,759,445	762.98	2,147,509	344.26	448,387	71.88	3,807,861	610.43	644,787	103.36	140,558	22.53	11,957,470	1,916.88	178,786,119	6,238	6.69%	26
Iowa.....	-	-	1,617,505	547.56	819,818	277.53	565,515	191.44	1,958,697	663.07	89,826	30.41	81,765	27.68	5,133,126	1,737.69	83,375,280	2,954	6.16%	35
Kansas.....	57,554	21.04	1,932,927	706.48	790,225	288.82	274,619	100.37	1,915,530	700.12	166,609	60.90	146,212	53.44	5,283,676	1,931.17	80,213,044	2,736	6.59%	29
Kentucky.....	455,460	109.86	2,466,033	594.80	1,540,274	371.51	542,480	130.84	2,819,393	680.03	381,538	92.03	258,222	62.28	8,463,400	2,041.34	109,442,026	4,146	7.73%	9
Louisiana.....	39,739	8.80	2,680,716	593.60	1,929,796	427.32	429,068	95.01	2,187,050	484.29	236,745	52.42	522,393	115.68	8,025,507	1,777.13	118,236,485	4,516	6.79%	24
Maine.....	45,308	34.40	917,248	696.47	442,904	336.30	158,199	120.12	1,160,028	880.81	111,616	84.75	61,456	46.66	2,896,759	2,199.51	38,181,249	1,317	7.59%	11
Maryland.....	478,796	86.15	2,945,060	529.88	2,267,364	407.95	511,559	92.04	5,277,844	949.59	447,487	80.51	386,689	69.57	12,314,799	2,215.69	206,411,852	5,558	5.97%	40
Massachusetts...	51	0.01	3,743,204	583.33	1,718,890	267.87	664,556	103.56	8,830,334	1,376.08	1,301,076	202.75	440,612	68.66	16,698,723	2,602.26	253,632,340	6,417	6.58%	30
Michigan.....	2,803,017	277.17	7,894,458	780.62	2,949,792	291.68	1,545,457	152.82	6,576,065	650.26	1,841,010	182.04	451,266	44.62	24,061,065	2,379.22	314,345,614	10,113	7.65%	10
Minnesota.....	607,863	119.17	4,066,790	797.25	2,317,528	454.33	941,783	184.63	5,709,584	1,119.31	637,183	124.91	454,190	89.04	14,734,921	2,888.63	172,336,500	5,101	8.55%	4
Mississippi.....	40,241	13.86	2,482,908	855.29	908,294	312.88	318,488	109.71	1,061,704	365.73	243,846	84.00	69,249	23.85	5,124,730	1,765.32	67,642,653	2,903	7.58%	12
Missouri.....	22,763	3.96	2,950,055	512.61	1,518,453	263.85	605,590	105.23	3,720,749	646.52	224,366	38.99	77,688	13.50	9,119,664	1,584.65	168,512,117	5,755	5.41%	46
Montana.....	183,937	198.42	-	-	437,051	471.47	233,372	251.75	605,582	653.27	67,723	73.06	98,027	105.75	1,625,692	1,753.71	23,326,631	927	6.97%	19
Nebraska.....	2,336	1.34	1,524,591	872.69	463,487	265.30	201,921	115.58	1,242,603	711.28	167,429	95.84	37,444	21.43	3,639,811	2,083.46	52,435,752	1,747	6.94%	20
Nevada.....	132,468	56.73	2,264,749	969.91	1,559,853	668.03	623,400	266.98	-	-	-	-	158,407	67.84	4,738,877	2,029.50	71,549,422	2,335	6.62%	27
New Hampshire..	493,589	379.68	-	-	674,354	518.73	199,170	153.21	54,769	42.13	407,603	313.54	175,904	135.31	2,005,389	1,542.61	45,285,548	1,300	4.43%	50
New Jersey.....	3,660	0.42	6,261,700	719.82	3,478,584	399.88	1,177,242	135.33	7,400,733	850.76	1,896,998	218.07	762,511	87.66	20,981,428	2,411.94	342,040,412	8,699	6.13%	36
New Mexico.....	53,074	27.89	1,443,300	758.43	595,140	312.74	169,805	89.23	1,007,248	529.29	138,196	72.62	595,017	312.67	4,001,780	2,102.88	46,955,434	1,903	8.52%	5
New York.....	-	-	10,050,291	522.72	6,428,674	334.36	1,200,242	62.42	24,647,225	1,281.91	2,044,504	106.34	1,462,716	76.08	45,833,652	2,383.82	693,791,440	19,227	6.61%	28
North Carolina..	-	-	4,351,823	509.52	2,917,380	341.57	1,017,247	119.10	7,510,978	879.40	837,085	98.01	201,943	23.64	16,836,456	1,971.25	236,391,241	8,541	7.12%	16
North Dakota....	1,478	2.33	367,304	579.34	299,434	472.29	118,377	186.71	213,982	337.51	49,807	78.56	178,508	281.56	1,228,890	1,938.31	18,319,019	634	6.71%	25
Ohio.....	40,636	3.55	7,881,510	687.80	2,901,794	253.23	1,813,479	158.26	8,705,161	759.68	1,060,594	92.56	72,354	6.31	22,475,528	1,961.39	344,603,486	11,459	6.52%	31

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 [2003] [\$1,000s]	Population as of 7/1/2004 [1,000s]	Total state tax collections as a percentage of personal income	
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			%	Rank
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Oklahoma.....	-	-	1,594,246	452.40	744,782	211.35	840,421	238.48	2,319,123	658.09	133,309	37.83	794,832	225.55	6,426,713	1,823.70	93,690,912	3,524	6.86%	22
Oregon.....	15,865	4.41	-	-	748,882	208.31	651,016	181.09	4,270,740	1,187.97	320,065	89.03	96,503	26.84	6,103,071	1,697.66	102,418,819	3,595	5.96%	41
Pennsylvania.....	68,389	5.51	7,773,131	626.56	4,756,513	383.40	2,547,849	205.37	7,323,364	590.31	1,677,998	135.26	1,199,625	96.70	25,346,869	2,043.11	394,760,771	12,406	6.42%	32
Rhode Island.....	1,532	1.42	804,647	744.35	500,727	463.21	94,481	87.40	899,939	832.51	69,479	64.27	38,056	35.20	2,408,861	2,228.36	34,475,901	1,081	6.99%	18
South Carolina..	11,597	2.76	2,726,657	649.51	963,329	229.47	383,505	91.35	2,438,712	580.92	196,510	46.81	83,258	19.83	6,803,568	1,620.67	108,463,333	4,198	6.27%	34
South Dakota....	-	-	586,389	760.56	278,873	361.70	138,877	180.13	-	-	47,108	61.10	11,475	14.88	1,062,722	1,378.37	22,072,287	771	4.81%	47
Tennessee.....	-	-	5,845,206	990.54	1,499,456	254.10	1,045,665	177.20	146,851	24.89	694,798	117.74	304,055	51.53	9,536,031	1,616.00	167,414,793	5,901	5.70%	45
Texas.....	-	-	15,460,221	687.43	9,160,557	407.32	4,083,148	181.55	-	-	-	-	2,047,934	91.06	30,751,860	1,367.36	642,630,038	22,490	4.79%	48
Utah.....	-	-	1,556,332	651.46	582,565	243.85	155,547	65.11	1,692,277	708.36	145,005	60.70	57,446	24.05	4,189,172	1,753.53	59,760,670	2,389	7.01%	17
Vermont.....	448,203	721.74	256,958	413.78	430,637	693.46	98,758	159.03	429,817	692.14	62,228	100.21	40,118	64.60	1,766,719	2,844.96	19,130,566	621	9.24%	2
Virginia.....	20,778	2.79	2,977,401	399.12	2,234,662	299.55	613,910	82.29	7,422,071	994.92	422,119	56.58	542,124	72.67	14,233,065	1,907.92	248,431,609	7,460	5.73%	44
Washington.....	1,526,617	246.07	8,423,160	1,357.70	2,441,440	393.53	686,564	110.66	-	-	-	-	817,565	131.78	13,895,346	2,239.74	203,889,681	6,204	6.82%	23
West Virginia....	3,370	1.86	1,021,365	562.74	1,071,888	590.57	179,107	98.68	1,068,212	588.55	181,515	100.01	223,556	123.17	3,749,013	2,065.57	44,456,319	1,815	8.43%	7
Wisconsin.....	104,158	18.91	3,899,395	707.82	1,895,792	344.13	729,808	132.48	5,051,612	916.97	681,990	123.80	168,343	30.56	12,531,098	2,274.66	167,978,994	5,509	7.46%	14
Wyoming.....	139,809	275.76	462,842	912.90	111,162	219.25	101,712	200.62	-	-	-	-	689,252	1,359.47	1,504,777	2,968.00	16,284,850	507	9.24%	2
Total 50 states...	11,410,018	38.93 ^a	198,431,303	677.00 ^a	95,673,041	326.42 ^a	39,541,021	134.91 ^a	197,681,501	674.45 ^a	30,801,302	105.09 ^a	20,210,807	68.95 ^a	593,748,993	2,025.74 ^a	9,124,679,521	293,102	6.51% ^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.

*Data for some states include state-collected local sales tax. North Carolina sales tax data include \$14,500,116 retained by state to pay for the costs of collecting and distributing local sales taxes.

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.

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

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2004*.

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

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
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%
2004-05.....	139,347,961	4,122,908	135,225,053	13,709	135,211,344	5.82%	31.73%	5.24%

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 2005 General Assembly repealed the sunset.] For decedents dying on or after January 1, 2005, the North Carolina estate tax will continue to be equal to the state death tax credit that was allowable under section 2011 of the IRC as it existed prior to 2002.

1990-91 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.

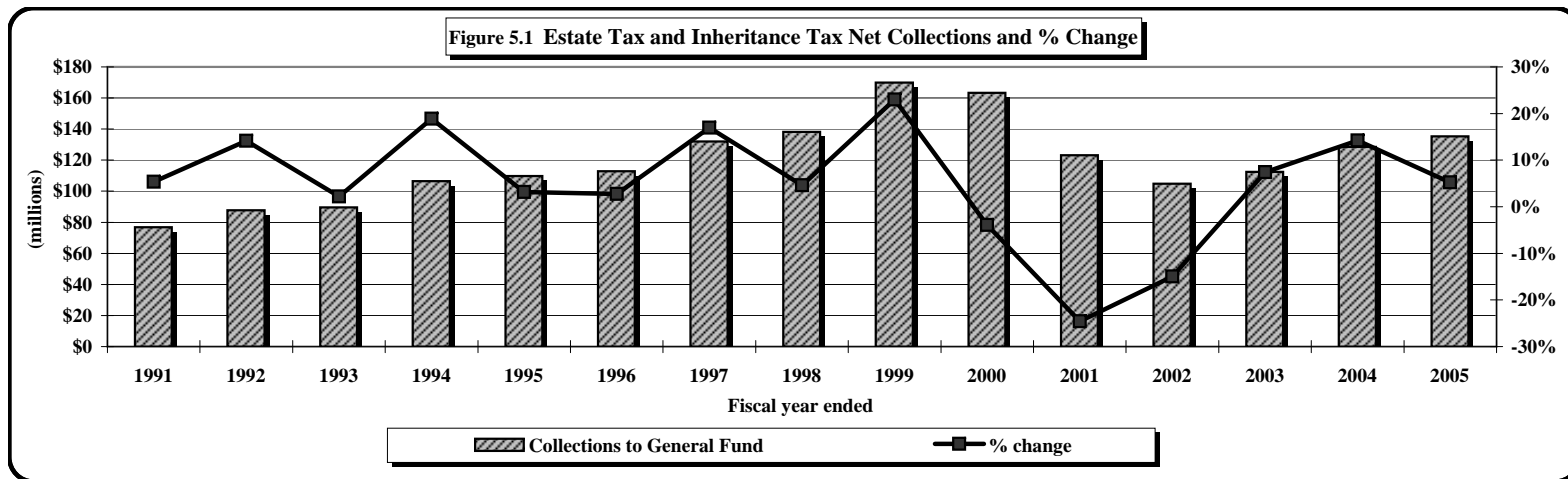


TABLE 6. PRIVILEGE TAX COLLECTIONS
[G.S. 105 ARTICLE 2.]

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 [\$]				
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	3,778	-	-	-	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%
2004-05.....	45,191,583	143,550	45,048,033	92	-	36,821	19,100	44,992,019	7.52%	-58.61%	8.07%	8.11%

Detail may not add to totals due to rounding.

Privilege tax rates and bases:

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 \$0.50 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
\$12.50	a \$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.
.277% of face value	Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt.
\$250 annual tax	Loan agencies (\$250 per location)
\$30 per \$1 million in assets	Banks
\$15 per ton	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.

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 newsprint 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% of 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 than on a \$100 flat fee. Pawnbrokers 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 [The voluntary contribution option is repealed for new license applications/renewals issued on/after January 1, 2006.]

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
(Collections data for fiscal year ending June 30, 2004)

State	Cigarette tax rate as of 1/01/2005		Tobacco Products net tax collections [cigarette and other]		Cigarette tax rate as of 6/30/2004	Cigarette tax net collections			Average retail price per pack** [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/04)		Population as of 7/1/2004 [1,000s]	% of total tobacco taxes from:		Other products taxed*
	Rate [\$]	Rank	Amount [\$1,000s]	Per capita [\$]		Amount [\$1,000s]	Amount [\$]	Per 1 cent of tax [\$]	Wtd. avg. price [\$]	Cigarette taxes included** [\$]	Tax as % of avg. price	Total	Per capita		Ciga- rettes	Other tobacco products	
												[in millions of packs]	[in numbers of packs]				
Alabama.....	0.425	38	67,345	14.87	0.425	64,207	14.17	.33	3.23	0.555	17.2%	395.6	87.9	4,530	95.3%	4.7%	CSChSn
Alaska.....	1.600	5	47,590	72.66	1.000	40,958	62.53	.63	4.42	1.390	31.5%	41.3	63.6	655	86.1%	13.9%	CSChSn
Arizona.....	1.180	13	282,371	49.16	1.180	274,284	47.75	.40	4.03	1.570	38.9%	237.4	42.5	5,744	97.1%	2.9%	CSChSn
Arkansas.....	0.590	28	148,805	54.05	0.590	128,059	46.52	.79	3.60	0.980	27.3%	219.6	79.8	2,753	86.1%	13.9%	CSChSn
California.....	0.870	20	1,065,130	29.67	0.870	1,021,302	28.45	.33	3.95	1.260	31.9%	1,173.9	33.1	35,894	95.9%	4.1%	CSChSn
Colorado.....	0.840	21	65,213	14.17	0.200	53,521	11.63	.58	3.21	0.590	18.4%	276.2	60.7	4,601	82.1%	17.9%	CSChSn
Connecticut.....	1.510	6	279,547	79.78	1.510	276,214	78.83	.52	4.68	1.900	40.6%	185.1	53.1	3,504	98.8%	1.2%	CSChSn
Delaware.....	0.550	31	72,607	87.48	0.550	71,389	86.01	1.56	3.53	0.940	26.6%	143.9	176.0	830	98.3%	1.7%	CSChSn
Florida.....	0.339	43	451,045	25.93	0.339	421,914	24.25	.72	3.31	0.729	22.0%	1,262.5	74.2	17,397	93.5%	6.5%	SChSn
Georgia.....	0.370	40	235,751	26.70	0.370	216,187	24.49	.66	3.31	0.760	23.0%	591.5	68.1	8,829	91.7%	8.3%	C
Hawaii.....	1.400	10	79,384	62.85	1.400	77,542	61.40	.44	4.72	1.690	35.8%	59.6	47.4	1,263	97.7%	2.3%	CSChSn
Idaho.....	0.570	29	52,004	37.33	0.570	45,719	32.82	.58	3.65	0.960	26.3%	83.0	60.8	1,393	87.9%	12.1%	CSChSn
Illinois.....	0.980	18	746,842	58.74	0.980	728,426	57.29	.58	4.06	1.370	33.8%	759.6	60.0	12,714	97.5%	2.5%	CSChSn
Indiana.....	0.555	30	344,468	55.22	0.555	329,765	52.86	.95	3.51	0.945	26.9%	605.1	97.7	6,238	95.7%	4.3%	CSChSn
Iowa.....	0.360	41	94,957	32.15	0.360	86,942	29.43	.82	3.33	0.750	22.5%	246.4	83.7	2,954	91.6%	8.4%	CSChSn
Kansas.....	0.790	23	124,915	45.66	0.790	120,257	43.95	.56	3.87	1.180	30.5%	153.5	56.3	2,736	96.3%	3.7%	CSChSn
Kentucky.....	0.030	50	20,502	4.95	0.030	20,502	4.95	1.65	3.10	0.420	13.5%	718.3	174.4	4,146	100.0%	0.0%	-
Louisiana.....	0.360	41	145,672	32.26	0.360	130,299	28.85	.80	3.41	0.750	22.0%	384.7	85.6	4,516	89.4%	10.6%	CS
Maine.....	1.000	16	96,605	73.35	1.000	92,626	70.33	.70	4.28	1.390	32.5%	94.5	72.4	1,317	95.9%	4.1%	CSChSn
Maryland.....	1.000	16	271,261	48.81	1.000	264,019	47.50	.48	4.11	1.390	33.9%	269.3	48.9	5,558	97.3%	2.7%	CSChSn
Massachusetts....	1.510	6	432,669	67.43	1.510	422,658	65.87	.44	5.15	1.900	36.9%	280.5	43.6	6,417	97.7%	2.3%	ChSn
Michigan.....	2.000	3	875,836	86.60	1.250	851,045	84.15	.67	4.33	1.640	37.8%	690.0	68.5	10,113	97.2%	2.8%	CSChSn
Minnesota.....	0.480	36	196,707	38.56	0.480	175,423	34.39	.72	3.43	0.870	25.4%	369.2	73.0	5,101	89.2%	10.8%	CSChSn
Mississippi.....	0.180	46	55,543	19.13	0.180	42,901	14.78	.82	3.22	0.570	17.7%	254.7	88.4	2,903	77.2%	22.8%	CSChSn
Missouri.....	0.170	47	110,272	19.16	0.170	99,444	17.28	1.02	3.16	0.560	17.7%	598.8	105.0	5,755	90.2%	9.8%	CSChSn
Montana.....	1.700	4	45,876	49.49	0.700	42,190	45.51	.65	3.83	1.090	28.4%	62.4	68.0	927	92.0%	8.0%	CSChSn
Nebraska.....	0.640	26	72,530	41.52	0.640	67,649	38.72	.61	3.79	1.030	27.2%	107.5	61.8	1,747	93.3%	6.7%	CSChSn
Nevada.....	0.800	22	129,055	55.27	0.800	122,128	52.30	.65	3.77	1.190	31.6%	156.6	69.9	2,335	94.6%	5.4%	CSChSn
New Hampshire..	0.520	35	100,368	77.21	0.520	99,189	76.30	1.47	3.57	0.910	25.5%	191.1	148.4	1,300	98.8%	1.2%	ChSn
New Jersey.....	2.400	2	758,790	87.23	2.050	748,633	86.06	.42	5.47	2.440	44.6%	371.3	43.0	8,699	98.7%	1.3%	CSChSn
New Mexico.....	0.910	19	64,575	33.93	0.910	59,630	31.33	.34	3.79	1.300	34.3%	66.3	35.4	1,903	92.3%	7.7%	CSChSn
New York.....	1.500	8	1,002,314	52.13	1.500	962,071	50.04	.33	5.54	1.890	34.1%	647.6	33.7	19,227	96.0%	4.0%	CSChSn
North Carolina..	0.050	49	43,736	5.12	0.050	39,811	4.66	.93	3.11	0.440	14.1%	803.9	95.6	8,541	91.0%	9.0%	CSChSn
North Dakota....	0.440	37	20,437	32.24	0.440	18,118	28.58	.65	3.53	0.830	23.5%	41.7	65.7	634	88.7%	11.3%	CSChSn
Ohio.....	0.550	31	557,362	48.64	0.550	530,650	46.31	.84	3.59	0.940	26.2%	982.5	85.9	11,459	95.2%	4.8%	CSChSn
Oklahoma.....	1.030	15	72,386	20.54	0.230	56,307	15.98	.69	3.23	0.620	19.2%	356.7	101.6	3,524	77.8%	22.2%	CSChSn
Oregon.....	1.180	13	265,349	73.81	1.180	240,070	66.78	.57	4.24	1.670	39.4%	196.5	55.2	3,595	90.5%	9.5%	CSChSn
Pennsylvania.....	1.350	11	957,717	77.20	1.350	957,717	77.20	.57	3.91	1.390	35.6%	852.5	68.9	12,406	100.0%	0.0%	-
Rhode Island....	2.460	1	112,710	104.26	1.710	110,948	102.63	.60	4.80	2.100	43.7%	65.7	61.1	1,081	98.4%	1.6%	CSChSn
South Carolina..	0.070	48	29,871	7.12	0.070	25,421	6.06	.87	3.17	0.460	14.5%	382.3	92.2	4,198	85.1%	14.9%	CSChSn
South Dakota....	0.530	34	27,633	35.84	0.530	26,270	34.07	.64	3.48	0.920	26.4%	53.0	69.3	771	95.1%	4.9%	CSChSn
Tennessee.....	0.200	44	119,115	20.19	0.200	110,200	18.67	.93	3.18	0.590	18.5%	563.7	96.5	5,901	92.5%	7.5%	CSChSn
Texas.....	0.410	39	565,367	25.14	0.410	486,524	21.63	.53	3.49	0.800	22.9%	1,234.6	55.8	22,490	86.1%	13.9%	CSChSn
Utah.....	0.695	25	59,469	24.89	0.695	53,602	22.44	.32	3.70	1.085	29.3%	80.3	34.2	2,389	90.1%	9.9%	CSChSn
Vermont.....	1.190	12	52,288	84.20	1.190	49,838	80.25	.67	4.35	1.580	36.3%	42.8	69.2	621	95.3%	4.7%	CSChSn
Virginia.....	0.200 +	44	16,099	2.16	0.025	16,099	2.16	.86	3.22	0.415	12.9%	719.6	97.4	7,460	100.0%	0.0%	-
Washington.....	1.425	9	349,444	56.33	1.425	324,318	52.28	.37	4.66	1.815	38.9%	231.1	37.7	6,204	92.8%	7.2%	CSChSn
West Virginia....	0.550	31	105,116	57.92	0.550	97,907	53.94	.98	3.46	0.940	27.1%	188.3	104.0	1,815	93.1%	6.9%	CSChSn
Wisconsin.....	0.770	24	307,425	55.80	0.770	291,323	52.88	.69	3.81	1.160	30.4%	384.5	69.9	5,509	94.8%	5.2%	CSChSn
Wyoming.....	0.600	27	16,237	32.03	0.600	13,877	27.37	.46	3.56	0.990	27.8%	23.8	47.5	507	85.5%	14.5%	CSChSn
Total 50 states....	-	-	12,214,311	41.67 ^a	-	11,606,093	39.60 ^a	-	3.72 ^a	1.119 ^a	30.1% ^a	18,900.5	-	293,102	95.0%	5.0%	-

Detail may not add to totals due to rounding. + Tax rate scheduled to increase to \$0.30 July 1, 2005. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes.

*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff ** as of November 1, 2003; Federal, State cigarette taxes included; excludes sales tax. (New York includes local tax of \$1.50 per pack.)

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

Tobacco Institute. *The Tax Burden on Tobacco*, Historical Compilation, Volume 39, 2004.

TABLE 8. TOBACCO PRODUCTS TAX COLLECTIONS
[G.S. 105 ARTICLE 2A.]

Fiscal year	Tobacco products tax: cigarette, other tobacco products						Year-over-year % change		
	Gross collections [\$]	Refunds [\$]	Net collections [before transfers]		Collection fees on overdue tax debts [\$]	Collections to General Fund [\$]	Net collections		Amount to General Fund ^a
			Cigarette tax [\$]	Other tobacco products tax ^b [\$]			Cigarette tax	Other tobacco products tax	
1990-91..	15,228,099	37,622	15,190,478	-	-	15,190,478	-0.8%	-	-0.8%
1991-92..	40,395,661	32,755	39,566,666	796,241 ^a	-	40,362,907	160.5%	-	165.7%
1992-93..	42,917,896	36,995	40,931,883	1,949,018	-	42,880,901	3.5%	144.8%	6.2%
1993-94..	38,202,307	277,251	35,837,482	2,087,574 ^c	-	37,925,056	-12.4%	7.1%	-11.6%
1994-95..	44,793,990	158,239	42,409,849	2,225,901	-	44,635,750	18.3%	6.6%	17.7%
1995-96..	46,866,806	169,070	44,231,102	2,466,634	-	46,697,736	4.3%	10.8%	4.6%
1996-97..	46,691,280	13,931	44,011,104	2,666,245	-	46,677,349	-0.5%	8.1%	0.0%
1997-98..	47,204,135	26,917	44,278,780	2,898,438	-	47,177,218	0.6%	8.7%	1.1%
1998-99..	44,919,034	66,492	41,816,556	3,035,986	-	44,852,542	-5.6%	4.7%	-4.9%
1999-00..	43,957,805	294,600	40,459,942	3,203,263	-	43,663,205	-3.2%	5.5%	-2.7%
2000-01..	42,280,129	254,252	38,506,012	3,519,866	-	42,025,877	-4.8%	9.9%	-3.7%
2001-02..	42,227,886	696,539	38,329,738	3,201,609	-	41,531,347	-0.5%	-9.0%	-1.2%
2002-03..	42,332,928	333,038	38,430,687	3,569,204	1,178	41,998,713	0.3%	11.5%	1.1%
2003-04..	44,118,406	383,633	39,810,915	3,923,858	2,004	43,732,769	3.6%	9.9%	4.1%
2004-05..	43,384,992	403,183	38,953,476	4,028,334	765	42,981,044	-2.2%	2.7%	-1.7%

^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). [Effective **September 1, 2005**, the cigarette tax rate increased from 2.5 mills per cigarette (5 cents per pack of 20 cigarettes) to 1.5 cents per cigarette (30 cents per pack of 20 cigarettes). Effective **July 1, 2006**, the cigarette tax rate is scheduled to increase from 1.5 cents per cigarette to 1.75 cents per cigarette (35 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. [Effective **September 1, 2005**, the 2% rate increased to 3%.]

^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

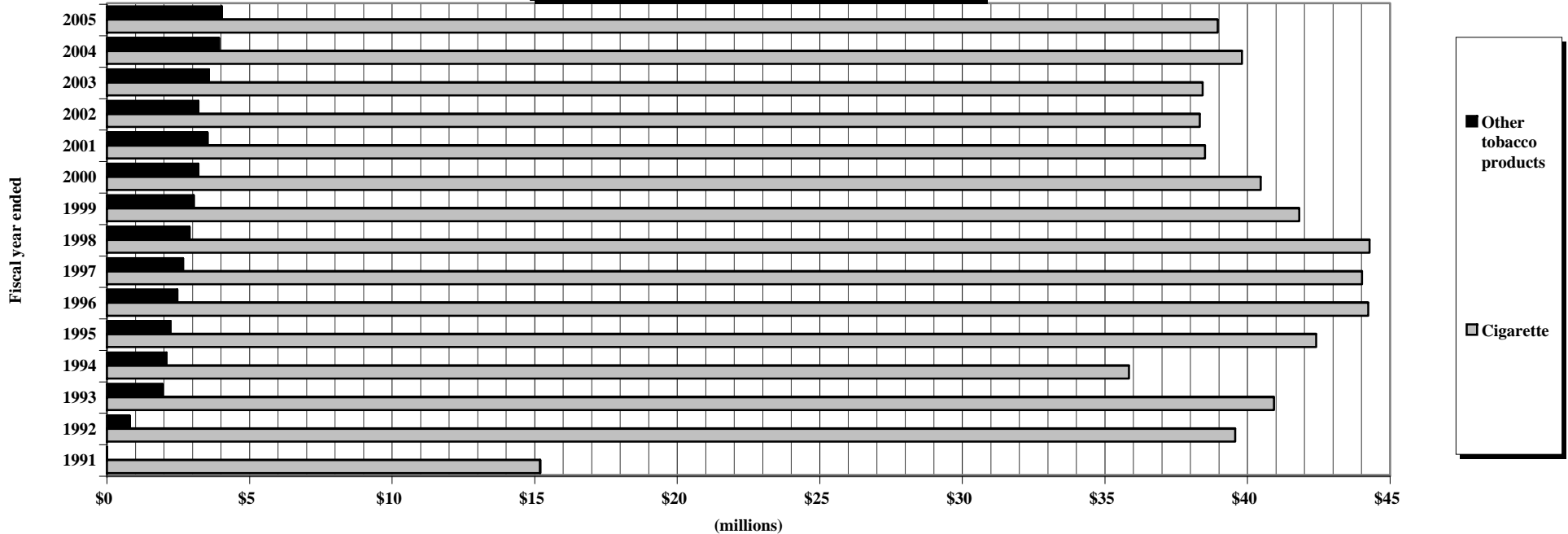


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

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
2004	65.1	95.6	5

Source: Tobacco Institute. *The Tax Burden on Tobacco*, Historical Compilation, Volume 39, 2004.

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

**Tax rate increase effective August 1, 1991.

[Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5 cents per pack of 20 cigarettes) to 1.5 cents per cigarette (30 cents per pack of 20 cigarettes).

Effective July 1, 2006, the cigarette tax rate is scheduled to increase from 1.5 cents per cigarette to 1.75 cents per cigarette (35 cents per pack of 20 cigarettes).]

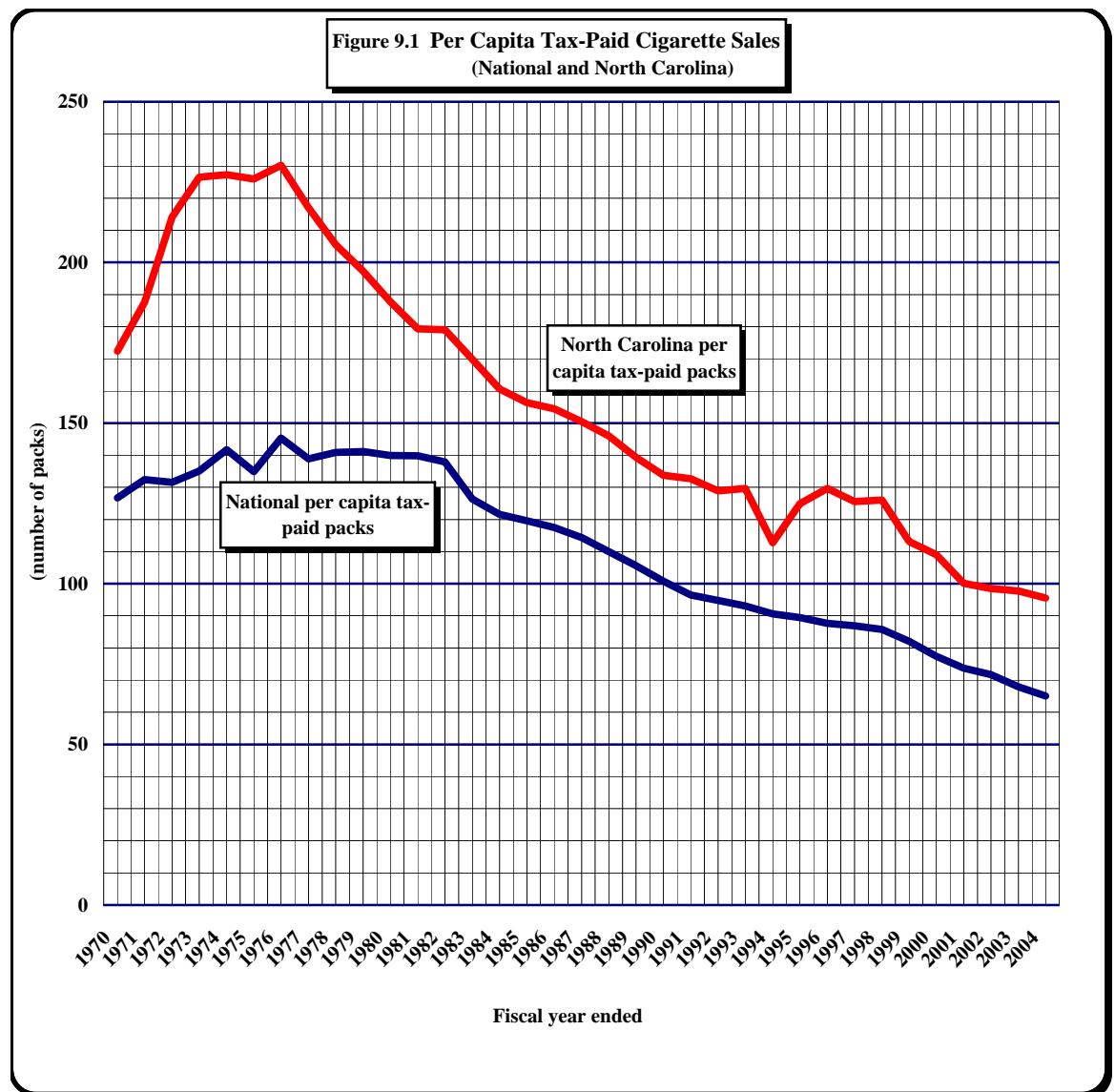


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
 [Excise tax rates are as of January 1, 2005]

State	Types of Alcoholic Beverages Taxes									Pop-ulation as of 7/1/2004 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2003-04				Personal income for calendar year 2003	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	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		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.530	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,530	137,222	30.29	2,491	0.55	119,373,020	26,505
Alaska	1.070	n.a.	\$0.35/gal small breweries	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	655	28,262	43.15	1,829	2.79	21,531,273	33,213
Arizona	0.160	yes	-----	0.84	yes	-----	3.00	yes	-----	5,744	55,954	9.74	3,732	0.65	151,933,040	27,232
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	2,753	41,240	14.98	1,652	0.60	66,515,388	24,384
California	0.200	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	35,894	312,826	8.72	43,841	1.22	1,184,996,911	33,415
Colorado	0.080	yes	-----	0.32	yes	-----	2.28	yes	-----	4,601	31,317	6.81	5,632	1.22	157,171,088	34,561
Connecticut	0.190	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,504	44,026	12.56	6,092	1.74	149,842,940	42,972
Delaware	0.160	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<25%-\$2.50/gal	830	13,385	16.13	614	0.74	27,980,670	34,199
Florida	0.480	yes	\$.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	17,397	591,551	34.00	34,492	1.98	511,640,717	30,098
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	8,829	149,801	16.97	2,331	0.26	251,620,610	29,000
Hawaii	0.930	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.09/gal; wine coolers-\$0.84/gal	5.98	yes	-----	1,263	41,250	32.66	-	-	38,013,206	30,441
Idaho	0.150	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,393	6,609	4.74	1,309	0.94	35,409,068	25,902
Illinois	0.185	yes	\$0.16/gal-Chicago \$0.06/gal-Cook Co.	0.73	yes	>20%-\$4.50/gal; \$0.246/gal-Chicago; \$0.16-\$0.30/gal-Cook Co.	4.50	yes	<20%-\$0.73/gal; \$1.845/gal-Chicago \$2.00-Cook Co.	12,714	147,883	11.63	10,838	0.85	416,978,383	32,965
Indiana	0.115	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,238	38,509	6.17	9,648	1.55	178,786,119	28,838
Iowa	0.190	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	2,954	12,709	4.30	8,710	2.95	83,375,280	28,340
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	2,736	87,637	32.03	2,460	0.90	80,213,044	29,438
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	4,146	79,104	19.08	5,104	1.23	109,442,026	26,575
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	4,516	53,422	11.83	-	-	118,236,485	26,312
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	GC	yes	-----	1,317	39,279	29.82	3,090	2.35	38,181,249	29,164
Maryland	0.090	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,558	26,863	4.83	960	0.17	206,411,852	37,446

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop-ulation as of 7/1/2004 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2003-04				Personal income for calendar year 2003	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	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		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Massachu- setts	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	6,417	68,522	10.68	2,937	0.46	253,632,340	39,504
Michigan	0.200	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	10,113	149,424	14.78	13,079	1.29	314,345,614	31,178
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 mini-atures) and 9% sales tax	5.03	-----	\$0.01/bottle (except miniatures) and 9% sales tax	5,101	69,497	13.62	1,039	0.20	172,336,500	34,031
Mississippi	0.430	yes	-----	0.35	yes	>14% and sparkling wine-sold through the state	GC	yes	-----	2,903	39,793	13.71	2,346	0.81	67,642,653	23,466
Missouri	0.060	yes	-----	0.30	yes	-----	2.00	yes	-----	5,755	28,026	4.87	3,886	0.68	168,512,117	29,464
Montana	0.140	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	927	20,570	22.19	1,976	2.13	23,326,631	25,406
Nebraska	0.310	yes	-----	0.95	yes	-----	3.75	yes	-----	1,747	23,159	13.26	285	0.16	52,435,752	30,179
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	2,335	33,867	14.50	-	-	71,549,422	31,910
New Hamp- shire	0.300	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,300	12,239	9.41	17,514	13.47	45,285,548	35,140
New Jersey	0.120	yes	-----	0.70	yes	-----	4.40	yes	-----	8,699	87,357	10.04	3,960	0.46	342,040,412	39,577
New Mexico	0.410	yes	-----	1.70	yes	>14%-\$6.06/gal	6.06	yes	-----	1,903	37,503	19.71	963	0.51	46,955,434	24,995
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	19,227	191,128	9.94	46,000	2.39	693,791,440	36,112
North Carolina	0.530	yes	\$0.48/gal bulk beer	0.79	yes	>17%-\$0.91/gal	GC	yes*	-----	8,541	212,224	24.85	13,796	1.62	236,391,241	28,071
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	634	5,910	9.32	259	0.41	18,319,019	28,922
Ohio	0.180	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal	GC	yes	-----	11,459	88,267	7.70	29,843	2.60	344,603,486	30,129
Oklahoma	0.400	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	>14%-\$1.40/gal; sparkling wine-\$2.08/gal 12% on-premise	5.56	yes	13.5% on-premise	3,524	68,420	19.42	5,204	1.48	93,690,912	26,719
Oregon	0.080	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,595	13,306	3.70	2,610	0.73	102,418,819	28,734
Pennsyl- vania	0.080	yes	-----	GC	yes	-----	GC	yes	-----	12,406	221,408	17.85	14,765	1.19	394,760,771	31,911
Rhode Island	0.100	yes	\$0.04/case whole-sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,081	10,607	9.81	99	0.09	34,475,901	32,038
South Carolina	0.770	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,198	146,658	34.94	8,076	1.92	108,463,333	26,144

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2004 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2003-04				Personal income for calendar year 2003	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	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		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
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	771	12,435	16.13	296	0.38	22,072,287	28,856
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	5,901	92,062	15.60	2,444	0.41	167,414,793	28,641
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	22,490	601,841	26.76	38,515	1.71	642,630,038	29,074
Utah	0.410	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,389	28,174	11.79	1,147	0.48	59,760,670	25,407
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	GC	no	10% on-premise sales tax	621	16,894	27.20	520	0.84	19,130,566	30,888
Virginia	0.260	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	7,460	146,019	19.57	8,209	1.10	248,431,609	33,730
Washing- ton	0.261	yes	-----	1.80	yes	>14%-\$2.65/gal	GC	yes*	-----	6,204	192,618	31.05	10,045	1.62	203,889,681	33,254
West Virginia	0.180	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,815	8,624	4.75	10,489	5.78	44,456,319	24,542
Wisconsin	0.060	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,509	48,071	8.73	527	0.10	167,978,994	30,685
Wyoming	0.020	yes	-----	GC	yes	-----	GC	yes	-----	507	1,332	2.63	5	0.01	16,284,850	32,433
Total 50 states**	0.188	-----	-----	0.69	-----	-----	3.75	-----	-----	293,102	4,614,804	15.74	385,659	1.32	9,124,679,521	31,131

Source: Federation of Tax Administrators

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

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2004*

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.

GC - 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 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS
[G.S. 105 ARTICLE 2C.]

Fiscal year	Alcoholic beverage tax gross collections [\$]	Refunds [\$]	Net collections before local government distribution allocation/transfers [\$]	Alcoholic Beverage Tax Allocations and Transfers				Net collections to General Fund [\$]	Year-over-year % change			
				(-) Local government distribution allocation* [\$]	Intergovernmental/inter-fund transfers				Gross collections	Refunds	Net collections before allocation/transfers	Amount to General Fund
					(-) Department of Agriculture/Consumer Services+ [\$]	(-) Special reserve fund** [\$]	(-) Collection fees on overdue tax debts [\$]					
1990-91.....	153,925,839	104,887	153,820,952	see note	67,613	-	-	153,753,340	1.59%	56.71%	1.57%	5.53%
1991-92.....	158,188,091	32,162	158,155,928	see note	80,107	-	-	158,075,821	2.77%	-69.34%	2.82%	2.81%
1992-93.....	159,254,363	31,076	159,223,287	see note	80,825	-	-	159,142,462	0.67%	-3.38%	0.67%	0.67%
1993-94.....	161,270,239	42,888	161,227,352	see note	93,735	-	-	161,133,617	1.27%	38.01%	1.26%	1.25%
1994-95.....	163,367,868	84,322	163,283,547	see note	94,763	-	-	163,188,783	1.30%	96.61%	1.28%	1.28%
1995-96.....	168,753,148	681,016	168,072,133	22,451,744	102,536	-	-	145,517,853	3.30%	707.64%	2.93%	-10.83%
1996-97.....	173,583,529	74,349	173,509,181	23,210,614	90,000	-	-	150,208,567	2.86%	-89.08%	3.23%	3.22%
1997-98.....	177,590,940	117,880	177,473,060	23,599,550	150,000	-	-	153,723,510	2.31%	58.55%	2.28%	2.34%
1998-99.....	182,634,360	58,996	182,575,364	24,424,343	124,492	-	-	158,026,529	2.84%	-49.95%	2.87%	2.80%
1999-00.....	192,130,608	312,094	191,818,514	25,236,935	209,226	-	-	166,372,353	5.20%	429.01%	5.06%	5.28%
2000-01.....	199,089,631	123,156	198,966,476	26,092,566	175,000	-	-	172,698,910	3.62%	-60.54%	3.73%	3.80%
2001-02.....	201,767,619	134,663	201,632,956	-	298,180	26,690,051	-	174,644,725	1.35%	9.34%	1.34%	1.13%
2002-03.....	198,759,850	99,687	198,660,162	27,408,926	350,000	-	4,685	170,896,552	-1.49%	-25.97%	-1.47%	-2.15%
2003-04.....	211,370,795	152,739	211,218,056	28,475,073	350,000	-	474	182,392,509	6.34%	53.22%	6.32%	6.73%
2004-05.....	219,520,359	82,044	219,438,315	29,778,545	350,000	-	1,112	189,308,658	3.86%	-46.28%	3.89%	3.79%

Detail may not add to totals due to rounding.

*Amounts shown for local government distribution allocation 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.

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. 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.

**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.

+Department of Agriculture Consumer Services 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 (\$500,000 effective **July 1, 2005**)] are required to be credited to the Department of Agriculture and Consumer Services (Department of Commerce effective **September 8, 2005**) 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.

Refer to *Net Alcoholic Beverage Tax Collections By Type* , *Collections of Fortified and Unfortified Wine Excise Taxes and Wine Licenses* , and *Collections of Beer and Spirituous Liquor Excise Taxes and Licenses* tables for rates, tax collections, and law changes pertaining to the various types of alcoholic beverages.

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

Type of Tax	Fiscal Year									
	1990-1991		1991-1992		1992-1993		1993-1994		1994-1995	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	337,878	0.22%	1,369,492	0.87%	1,613,603	1.01%	1,667,639	1.03%	1,620,817	0.99%
Wine	447,339	0.29%	1,270,889	0.80%	1,471,315	0.92%	1,526,014	0.95%	1,478,013	0.91%
Other	710	0.00%	641	0.00%	1,128	0.00%	776	0.00%	730	0.00%
Total license	785,927	0.51%	2,641,022	1.67%	3,086,046	1.94%	3,194,429	1.98%	3,099,560	1.90%
Excise tax:										
Beer excise	69,244,265	45.02%	69,632,297	44.03%	70,817,204	44.48%	73,692,743	45.71%	74,760,038	45.79%
Fortified wine excise	2,465,687	1.60%	2,283,027	1.44%	2,090,872	1.31%	1,894,108	1.17%	1,879,918	1.15%
Unfortified wine excise	6,260,218	4.07%	5,739,541	3.63%	5,462,170	3.43%	5,692,364	3.53%	6,050,087	3.71%
Liquor excise	72,072,171	46.85%	72,735,145	45.99%	72,134,448	45.30%	70,971,766	44.02%	71,351,719	43.70%
Liquor surcharge	2,992,684	1.95%	5,124,896	3.24%	5,632,547	3.54%	5,781,942	3.59%	6,142,225	3.76%
Total excise	153,035,025	99.49%	155,514,906	98.33%	156,137,241	98.06%	158,032,923	98.02%	160,183,987	98.10%
Total collections	153,820,952	100.00%	158,155,928	100.00%	159,223,287	100.00%	161,227,352	100.00%	163,283,547	100.00%
Less:										
Local distribution allocations	see note	-	see note	-	see note	-	see note	-	see note	-
Intergovernmental transfers:										
DOACS transfer +	67,613	0.04%	80,107	0.05%	80,825	0.05%	93,735	0.06%	94,763	0.06%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
Net collections to General Fund	153,753,340	99.96%	158,075,821	99.95%	159,142,462	99.95%	161,133,617	99.94%	163,188,783	99.94%

Type of Tax	Fiscal Year									
	1995-1996		1996-1997		1997-1998		1998-1999		1999-2000	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	1,640,748	0.98%	1,616,633	0.93%	1,664,527	0.94%	402,450	0.22%	8,177	0.00%
Wine	1,523,813	0.91%	1,504,391	0.87%	1,553,568	0.88%	415,437	0.23%	7,482	0.00%
Other	635	0.00%	495	0.00%	560	0.00%	54	0.00%	-	-
Total license	3,165,196	1.88%	3,121,519	1.80%	3,218,655	1.81%	817,941	0.45%	15,659	0.01%
Excise tax:										
Beer excise	76,139,438	45.30%	77,939,400	44.92%	79,153,608	44.60%	82,384,631	45.12%	85,415,039	44.53%
Fortified wine excise	1,892,250	1.13%	1,684,012	0.97%	1,560,452	0.88%	1,394,901	0.76%	1,448,805	0.76%
Unfortified wine excise	6,808,590	4.05%	7,292,528	4.20%	7,404,304	4.17%	7,833,110	4.29%	8,504,894	4.43%
Liquor excise	73,706,584	43.85%	76,862,992	44.30%	79,026,733	44.53%	82,324,244	45.09%	88,220,230	45.99%
Liquor surcharge	6,360,075	3.78%	6,608,730	3.81%	7,109,308	4.01%	7,820,536	4.28%	8,213,887	4.28%
Total excise	164,906,937	98.12%	170,387,662	98.20%	174,254,405	98.19%	181,757,423	99.55%	191,802,855	99.99%
Total collections	168,072,133	100.00%	173,509,181	100.00%	177,473,060	100.00%	182,575,364	100.00%	191,818,514	100.00%
Less:										
Local distribution allocations	22,451,744	13.36%	23,210,614	13.38%	23,599,550	13.30%	24,424,343	13.38%	25,236,935	13.16%
Intergovernmental transfers:										
DOACS transfer +	102,536	0.06%	90,000	0.05%	150,000	0.08%	124,492	0.07%	209,226	0.11%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
Net collections to General Fund	145,517,853	86.58%	150,208,567	86.57%	153,723,510	86.62%	158,026,529	86.55%	166,372,353	86.73%

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	1,046	0.00%	2,234	0.00%	799	0.00%	-	-	-	-
Wine	224	0.00%	1,770	0.00%	47	0.00%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	1,270	0.00%	4,004	0.00%	846	0.00%	-	-	-	-
Excise tax:										
Beer excise	86,281,560	43.36%	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%
Fortified wine excise	1,371,315	0.69%	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%
Unfortified wine excise	8,653,912	4.35%	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%
Liquor excise	94,275,888	47.38%	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%
Liquor surcharge	8,382,531	4.21%	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%
Total excise	198,965,206	100.00%	201,628,952	100.00%	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%
Total collections	198,966,476	100.00%	201,632,956	100.00%	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%
Less:										
Local distribution allocations	26,092,566	13.11%	-	-	27,408,926	13.80%	28,475,073	13.48%	29,778,545	13.57%
Intergovernmental transfers:										
DOACS transfer +	175,000	0.09%	298,180	0.15%	350,000	0.18%	350,000	0.17%	350,000	0.16%
Special reserve fund	-	-	26,690,051	13.24%	-	-	-	-	-	-
Net collections to General Fund	172,698,910	86.80%	174,644,725	86.62%	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%

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 (\$500,000 effective July 1, 2005)] are required to be credited to the Department of Agriculture and Consumer Services (Department of Commerce effective September 8, 2005) 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) 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): 2002-03: \$4,685; 2003-04: \$474; 2004-05: \$1,112

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.

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. Effective October 1, 2005, the 6% State rate increased to the combined general rate of 7%.

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					
[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[%]	[\$]	
1990-91.....	2,465,687	2,465,687	-	\$.24/L	6,260,218	6,260,218	-	\$.21/L	8,725,905	447,339	3	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
2004-05.....	1,038,294	799,487	238,807	"	11,843,907	4,778,560	7,065,347	"	12,882,202	-	"	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 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.

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.

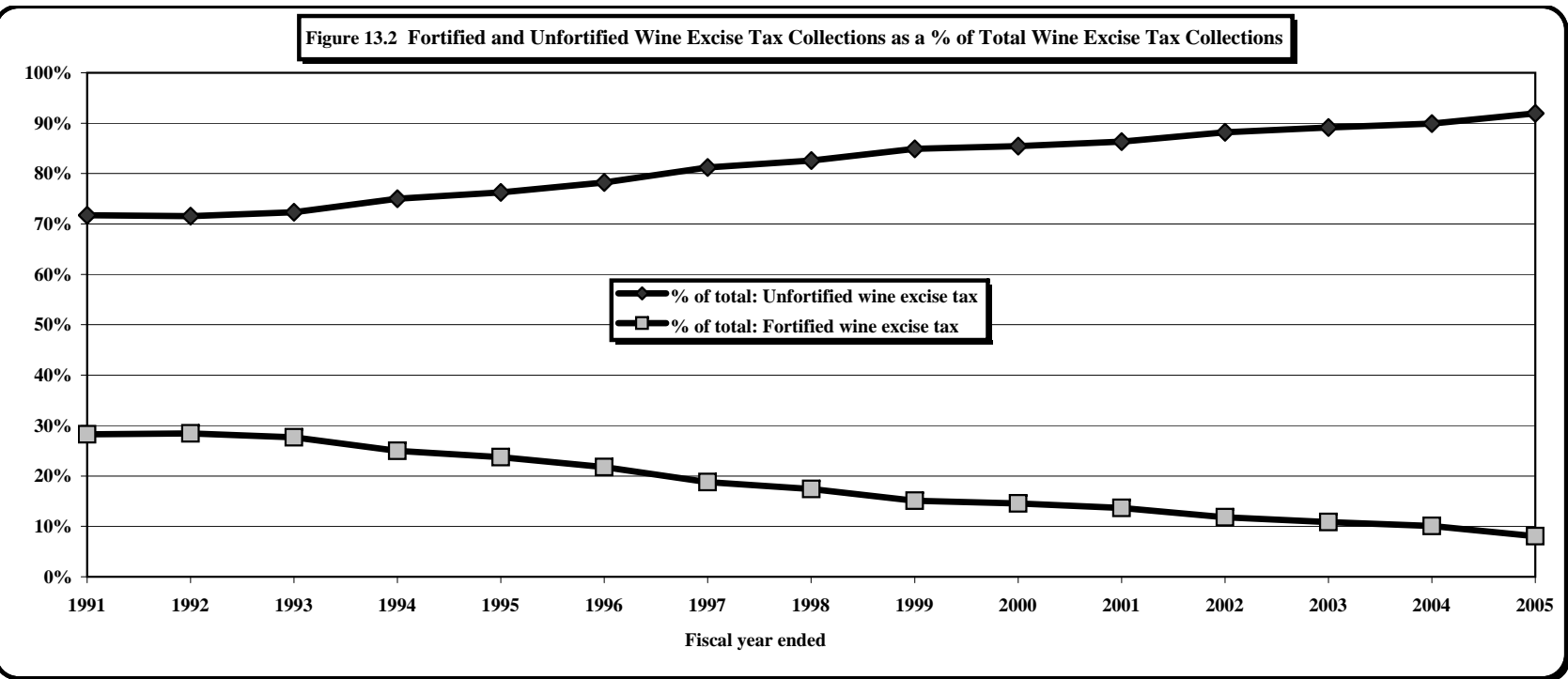
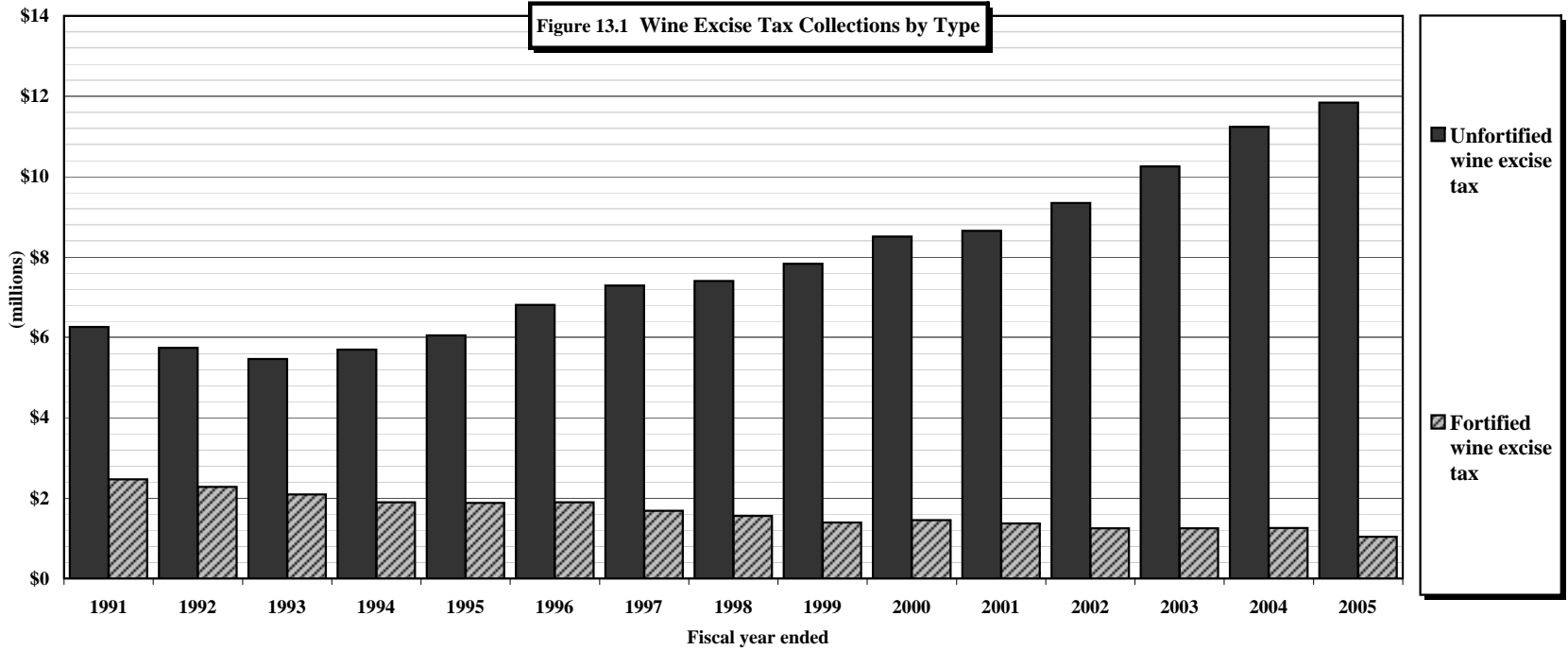
Fortified/unfortified wine definitions effective October 1, 2004:

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 [\$]					
1990-91.....	69,244,265	69,244,265	-	337,878	72,072,171	28%	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
2004-05.....	93,218,652	70,744,261	22,474,391	-	102,143,159	"	-	11,193,190

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 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.]

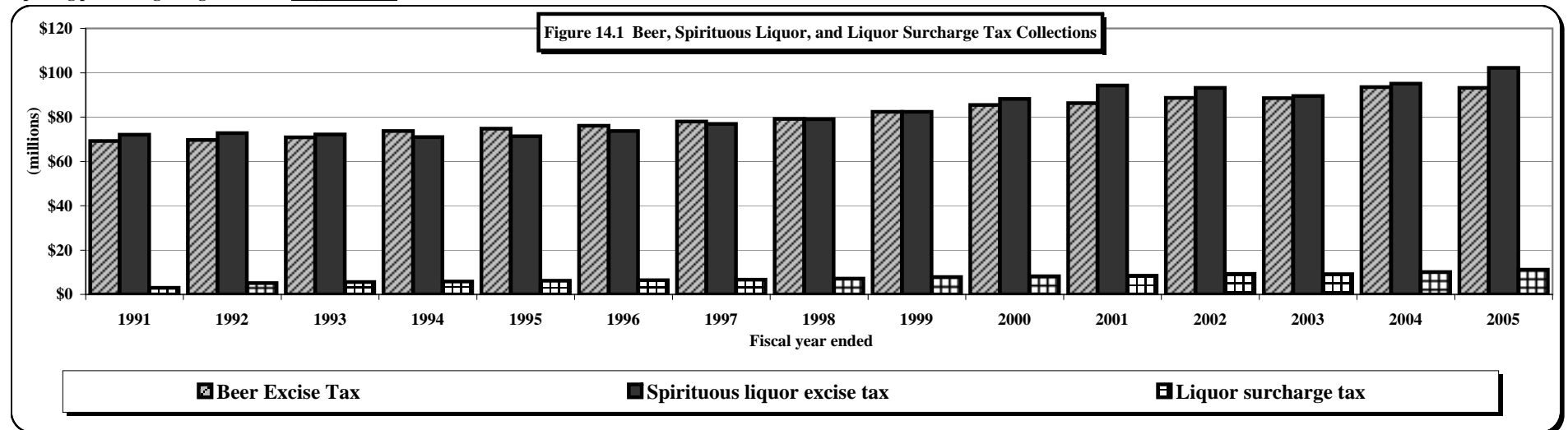


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[G.S. 105 ARTICLE 2D.]

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 [\$]	
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
2004-05....	9,349,534	261,945	9,087,588	193,980	299,208	6,741,211	2,526,223	(673,034)

[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**.

<u>Unauthorized substance</u>	<u>Rate</u>	<u>Minimum Quantity Before Tax is Due</u>
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**.

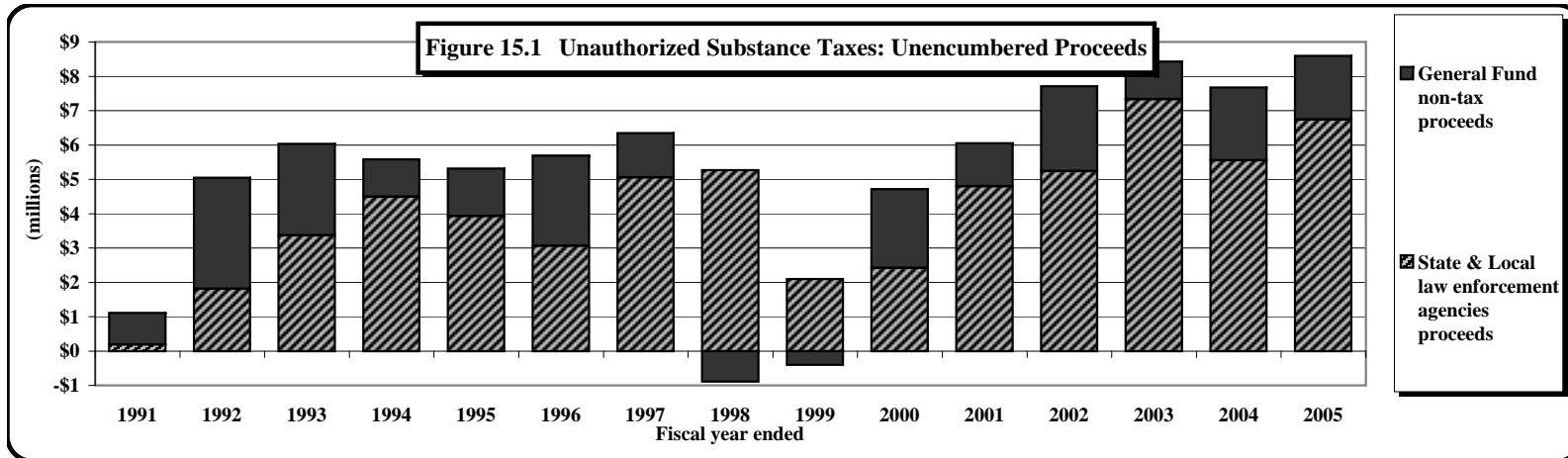


TABLE 16. FRANCHISE TAX COLLECTIONS

[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							Net collections before transfers/deductions	(-) Municipal share	(-) Administrative costs	(-) Collection fees on overdue tax debts	(-) Inter-governmental/inter-fund transfers	(-) Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund
	Utilities				Other [Business Corporations, Burial Assns.]	Total gross collections											
	Power	Gas	Water & Sewer	Telephone													
Power	Gas	Water & Sewer	Telephone	Other [Business Corporations, Burial Assns.]	Total gross collections	Refunds	Net collections before transfers/deductions	(-) Municipal share	(-) Administrative costs	(-) Collection fees on overdue tax debts	(-) Inter-governmental/inter-fund transfers	(-) Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund	
1990-91.	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	83,376	64,986,530	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%
2004-05.	264,720,551	-	2,167,437	-	370,157,694	637,045,682	7,255,355	629,790,327	130,939,863	76,314	92,760	-	498,681,391	9.41%	-23.31%	9.95%	11.99%

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% (7% effective <u>October 1, 2005</u>).
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.

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Franchise tax collections include \$22,859,455 attributable to this program.

TABLE 17. PUBLIC UTILITY FRANCHISE TAX AND SALES TAX NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2004-2005
[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.]	264,720,551	129,986,694	-----	-----	-----	-----												
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. *Effective until October 1, 2004: <u>Effective October 1, 2004:</u> sales of <u>Previous year's megawatt-hours received</u> <u>Rate</u> <u>2.83%</u> <u>0.17%</u> 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.	-----	-----	244,034,570 [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="0"> <tr> <td><u>Therm volume</u></td> <td><u>Rate</u></td> </tr> <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> </table> [A municipality receives an amount equal to 1/2 of the tax attributable to the municipality.]	<u>Therm volume</u>	<u>Rate</u>	first 200	\$.047	201-15,000	.035	15,001-60,000	.024	60,001-500,000	.015	over 500,000	.003	-----	-----	-----	-----	60,558,013	25,760,237
<u>Therm volume</u>	<u>Rate</u>																			
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.]	-----	-----	364,322,054 [computed]	56,041,415	-----	-----												
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	2,167,437	[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]	362,809,579	[State retains proceeds]	-----	-----	-----	-----												
Mutual burial associations	**	** \$25 to \$50 flat tax based on membership	[included in business]	[State retains proceeds]	-----	-----	-----	-----												
Totals			629,697,567	129,986,694	608,356,624	56,041,415	60,558,013	25,760,237												

Note: General business franchise tax collection amount excludes collection fees of \$92,760 on overdue tax debts (G.S. 105-243.1).

+Effective **October 1, 2005**, the sales and use tax imposed on the gross receipts of providing telecommunications will increase from 6% to the combined general rate of 7%; voice mail services will become taxable as part of telecommunications services. The percentage of net collections allocated to eligible municipalities will be reduced from 18.26% to 18.06% effective for the net proceeds of the sales tax imposed on telecommunications service collected during calendar quarters that begin on or after January 1, 2006; the distribution made in June 2006 will be the first distribution to reflect the 18.06 percentage.

++Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Franchise tax collections include \$22,859,455 attributable to the Voluntary Compliance Program.

TABLE 18. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS

[G.S. 113A ARTICLE 12]

Fiscal year	Net collections [\$]	Collection fees on overdue tax debts [\$]	Forest Development Fund [\$]	Year-over-year change Net collections	
				Amount [\$]	% change
1990-91.....	1,648,193	-	1,648,193	108,351	7.04%
1991-92.....	1,621,036	-	1,621,036	(27,157)	-1.65%
1992-93.....	1,735,073	-	1,735,073	114,037	7.03%
1993-94.....	1,862,923	-	1,862,923	127,850	7.37%
1994-95.....	1,919,469	-	1,919,469	56,546	3.04%
1995-96.....	1,868,680	-	1,868,680	(50,789)	-2.65%
1996-97.....	1,969,559	-	1,969,559	100,879	5.40%
1997-98.....	2,100,163	-	2,100,163	130,604	6.63%
1998-99.....	1,999,452	-	1,999,452	(100,711)	-4.80%
1999-00.....	1,936,867	-	1,936,867	(62,585)	-3.13%
2000-01.....	2,047,310	-	2,047,310	110,443	5.70%
2001-02.....	1,888,634	-	1,888,634	(158,676)	-7.75%
2002-03.....	1,857,902	-	1,857,902	(30,732)	-1.63%
2003-04.....	1,894,299	-	1,894,299	36,398	1.96%
2004-05.....	1,932,988	746	1,932,242	38,689	2.04%

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.

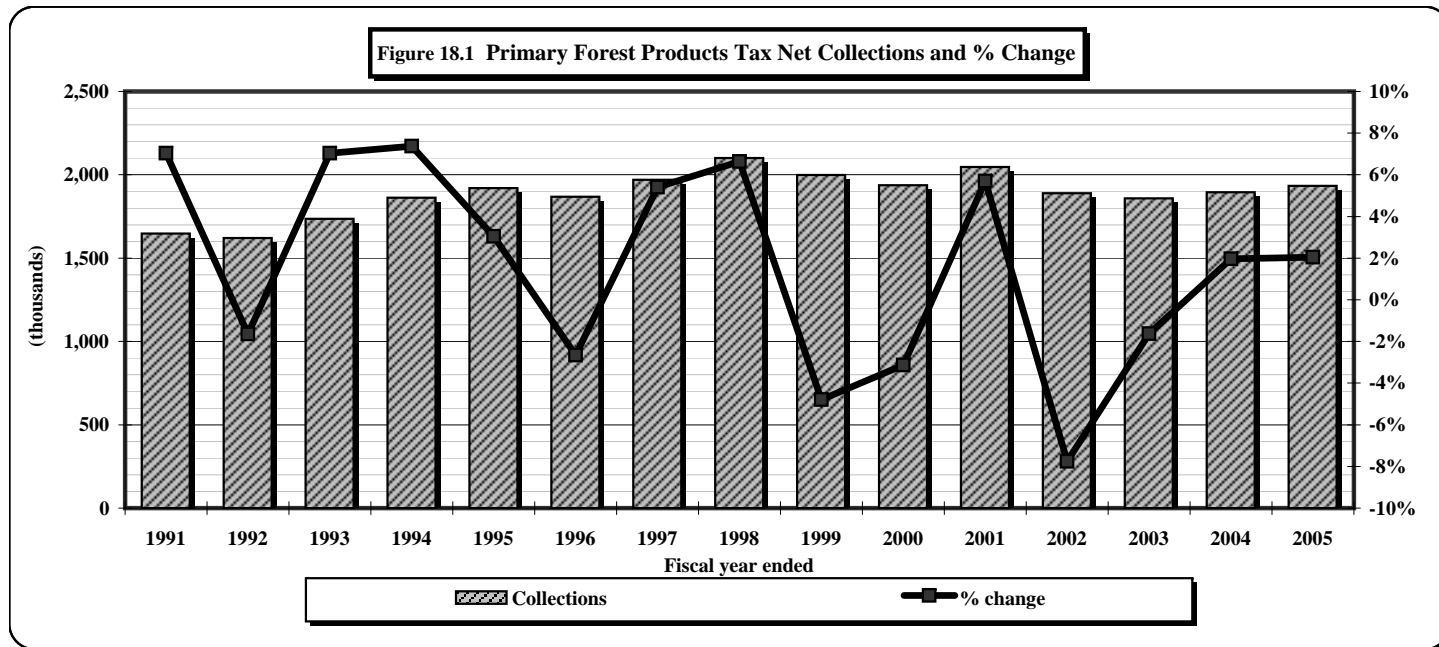


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
[G.S. 113A ARTICLE 12.]

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 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
Fiscal year 2004-05									
September 30, 2004	449,307,616	224,654	151,585,714	60,634	581,833	116,367	429,933	51,592	453,247
December 31, 2004	442,588,100	221,294	137,688,116	55,075	732,487	146,497	440,621	52,875	475,741
March 31, 2005	454,926,673	227,463	164,007,571	65,603	685,843	137,169	462,369	55,484	485,719
June 30, 2005	457,306,034	228,653	146,857,118	58,743	689,262	137,852	454,666	54,560	479,808
Total.....	1,804,128,423	902,064	600,138,519	240,055	2,689,425	537,885	1,787,589	214,511	1,894,515

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 20. 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 2005 income year -as of January 1, 2005- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2004 [1,000s]	State Tax Collections 2003-04											
				Corporate income tax				Individual income tax			General sales tax*			Total tax collections [all sources]	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Alabama	6.5% [3-factor]	rate applicable to banks; federal deductibility	4,530	292,051	4.16%	64.47	33	2,243,537	31.97%	495.26	1,892,560	26.97%	417.78	7,018,242	1,549.28
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	655	339,564	26.36%	518.42	1	-	-	-	-	-	-	1,288,164	1,966.66
Arizona	6.968% [3-factor with double wtd. sales factor]	rate applicable to banks; minimum tax: \$50	5,744	525,650	5.47%	91.51	22	2,315,865	24.11%	403.18	4,719,642	49.13%	821.66	9,606,318	1,672.41
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [3-factor with double wtd. sales factor]	rates applicable to banks; for net incomes exceeding \$100K, 6.5% of entire net income	2,753	181,830	3.26%	66.05	32	1,685,585	30.20%	612.27	2,149,527	38.52%	780.79	5,580,678	2,027.13
California	8.84% [3-factor with double wtd. sales factor]	10.84% rate applicable to banks; minimum tax: \$800; S-Corporations: 1.5% S-Corporations banks: 3.5%	35,894	6,925,916	8.08%	192.95	6	36,398,983	42.46%	1,014.07	26,506,911	30.92%	738.48	85,721,483	2,388.18
Colorado	4.63% [3-factor or 2-factor of revenue and property]	rate applicable to banks	4,601	239,591	3.40%	52.07	41	3,413,891	48.41%	741.99	1,909,246	27.08%	414.96	7,051,457	1,532.59
Connecticut	7.5% [3-factor with double wtd. sales factor for income derived from the sale/use of tpp or rp; 1-factor gross receipts formula for other income]	rate applicable to banks	3,504	379,822	3.69%	108.40	13	4,319,546	41.97%	1,232.75	3,127,221	30.39%	892.47	10,291,289	2,937.01
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 taxed at 8.7%	830	217,768	9.17%	262.37	3	781,212	32.89%	941.22	-	-	-	2,375,482	2,862.03
Florida	5.5% or 3.3% alternative minimum tax; allowable exemption of \$5,000 [3-factor with double wtd. sales factor]	rate applicable to banks	17,397	1,345,780	4.37%	77.36	28	-	-	-	17,355,404	56.41%	997.61	30,767,561	1,768.56
Georgia	6% [3-factor with double wtd. sales factor]	rate applicable to banks	8,829	494,701	3.40%	56.03	39	6,830,486	46.88%	773.64	4,921,337	33.78%	557.41	14,570,573	1,650.31
Hawaii	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3-factor]	7.92% rate applicable to banks; capital gains taxed at 4%; alternative tax of 0.5% of gross annual sales	1,263	58,119	1.51%	46.02	43	1,169,205	30.38%	925.74	1,900,377	49.37%	1,504.65	3,849,135	3,047.61
Idaho	7.6% [3-factor with double wtd. sales factor]	rate applicable to banks; minimum tax: \$20; additional tax of \$10 imposed per return	1,393	103,784	3.92%	74.50	29	907,795	34.29%	651.68	1,036,924	39.16%	744.38	2,647,790	1,900.78

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2005 income year -as of January 1, 2005- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2004 [1,000s]	State Tax Collections 2003-04											
				Corporate income tax				Individual income tax			General sales tax*			Total tax collections [all sources]	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Illinois	4.8% plus a 2.5% rate applicable to banks personal property replacement tax [1-factor sales]		12,714	2,068,574	8.12%	162.70	8	8,139,558	31.93%	640.20	6,922,587	27.16%	544.49	25,490,593	2,004.92
Indiana	8.5% rate applicable to banks [3-factor with double wtd. sales factor]		6,238	644,787	5.39%	103.36	15	3,807,861	31.85%	610.43	4,759,445	39.80%	762.98	11,957,470	1,916.88
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [1-factor sales]	5% rate applicable to banks; 7.2% alternative minimum rate; 50% federal deductibility	2,954	89,826	1.75%	30.41	46	1,958,697	38.16%	663.07	1,617,505	31.51%	547.56	5,133,126	1,737.69
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	2,736	166,609	3.15%	60.90	36	1,915,530	36.25%	700.12	1,932,927	36.58%	706.48	5,283,676	1,931.17
Kentucky	4%>\$0; 5%>\$50K; 7%>\$100K; [3-factor with double wtd. sales factor]	rates applicable to banks	4,146	381,538	4.51%	92.03	21	2,819,393	33.31%	680.03	2,466,033	29.14%	594.80	8,463,400	2,041.34
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [3-factor with double wtd. sales factor]	rates applicable to banks; federal deductibility	4,516	236,745	2.95%	52.42	40	2,187,050	27.25%	484.29	2,680,716	33.40%	593.60	8,025,507	1,777.13
Maine	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K or a 27% tax on federal alternative minimum taxable income [3-factor with double wtd. sales factor]	1% rate applicable to banks	1,317	111,616	3.85%	84.75	24	1,160,028	40.05%	880.81	917,248	31.66%	696.47	2,896,759	2,199.51
Maryland	7% [3-factor with double wtd. sales factor; manufacturers use 1-factor sales formula]	rate applicable to banks	5,558	447,487	3.63%	80.51	26	5,277,844	42.86%	949.59	2,945,060	23.91%	529.88	12,314,799	2,215.69
Massachusetts	9.5% [3-factor with double wtd. sales factor]	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); minimim tax: \$456	6,417	1,301,076	7.79%	202.75	5	8,830,334	52.88%	1,376.08	3,743,204	22.42%	583.33	16,698,723	2,602.26
Michigan	1.9%>\$45K Modified VAT: Single Business Tax (SBT) applies to gross receipts; must file with gross receipts >\$250K. \$45K deductible; 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 [3-factor: 90-5-5 (sales-payroll-property)]		10,113	1,841,010	7.65%	182.04	7	6,576,065	27.33%	650.26	7,894,458	32.81%	780.62	24,061,065	2,379.22
Minnesota	9.8% plus a 5.8% tax on any alternative minimum taxable income over the base tax [3-factor: 75-12.5-12.5 (sales-payroll-property)]	rates applicable to banks	5,101	637,183	4.32%	124.91	10	5,709,584	38.75%	1,119.31	4,066,790	27.60%	797.25	14,734,921	2,888.63

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2005 income year -as of January 1, 2005- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2004 [1,000s]	State Tax Collections 2003-04											Total tax collections [all sources]	
				Corporate income tax				Individual income tax			General sales tax*			Amount [\$1,000s]	Per capita [\$]	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]			
						Amount [\$]	Rank							Amount [\$1,000s]	Per capita [\$]	
Mississippi	3%>\$0; 4%>\$5K; 5%> \$10K	rates applicable to banks; franchise tax of \$2.50/\$1,000 with minimum tax: \$25	2,903	243,846	4.76%	84.00	25	1,061,704	20.72%	365.73	2,482,908	48.45%	855.29	5,124,730	1,765.32	
	[1-factor sales formula for retailers, wholesalers, service companies, lessors; 3-factor formula for manufacturers selling at wholesale; 3-factor formula with double wtd. sales factor for manufacturers selling at retail]															
Missouri	6.25% [3-factor or 1-factor sales]	7% rate applicable to banks; 50% of federal tax deductible	5,755	224,366	2.46%	38.99	44	3,720,749	40.80%	646.52	2,950,055	32.35%	512.61	9,119,664	1,584.65	
Montana	6.75%	rates applicable to banks	927	67,723	4.17%	73.06	30	605,582	37.25%	653.27	-	-	-	1,625,692	1,753.71	
	7% for corporations filing under a water's edge election; minimum tax: \$50; minimum tax for small business corporations: \$10 [3-factor]															
Nebraska	5.58%>\$0; 7.81%>\$50K [1-factor sales]	rates applicable to banks	1,747	167,429	4.60%	95.84	19	1,242,603	34.14%	711.28	1,524,591	41.89%	872.69	3,639,811	2,083.46	
New Hampshire	8.5%>\$50K 9.25%>\$150K	rates applicable to banks	1,300	407,603	20.33%	313.54	2	54,769	2.73%	42.13	-	-	-	2,005,389	1,542.61	
	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 [3-factor with double wtd. sales factor]															
New Jersey	6.5%>\$0; 7.5%>\$50K; 9.0%>\$100K	rates applicable to banks; minimum tax: \$500	8,699	1,896,998	9.04%	218.07	4	7,400,733	35.27%	850.76	6,261,700	29.84%	719.82	20,981,428	2,411.94	
	alternative minimum assessment based on gross receipts applies if greater than corporate franchise tax; tax on S corporations in phase out through 2007 [3-factor with double wtd. sales factor]															
New Mexico	4.8%>\$0; 6.4%>\$500K; 7.6%>\$1million	rates applicable to banks	1,903	138,196	3.45%	72.62	31	1,007,248	25.17%	529.29	1,443,300	36.07%	758.43	4,001,780	2,102.88	
	[3-factor; certain manufacturers may elect to double weight the sales factor]															
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; 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		19,227	2,044,504	4.46%	106.34	14	24,647,225	53.78%	1,281.91	10,050,291	21.93%	522.72	45,833,652	2,383.82	
	[3-factor with double wtd. receipts factor]															
North Carolina	6.9%	rate applicable to banks	8,541	837,085	4.97%	98.01	18	7,510,978	44.61%	879.40	4,351,823	25.85%	509.52	16,836,456	1,971.25	
	[3-factor with double wtd. sales factor]															
North Dakota	2.6%>\$0; 4.1%>\$3K; 5.6%>\$8K; 6.4%>\$20K; 7%>\$30K [3-factor]	7% rate applicable to banks plus 2% surtax rate; minimum tax: \$50; federal deductibility	634	49,807	4.05%	78.56	27	213,982	17.41%	337.51	367,304	29.89%	579.34	1,228,890	1,938.31	

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2005 income year -as of January 1, 2005- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2004 [1,000s]	State Tax Collections 2003-04											Total tax collections [all sources]	
				Corporate income tax				Individual income tax			General sales tax*			Amount [\$1,000s]	Per capita [\$]	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]			
						Amount [\$]	Rank							Amount [\$1,000s]	Per capita [\$]	
Ohio	5.1%>\$0; 8.5%>\$50K	financial institutions, 0.015 times value of stock; minimum tax: \$50 additional litter tax is imposed equal to 0.11% on the first \$50K of taxable income, 0.22% on income > \$50K; or 0.14 mills on net worth; a \$50 to \$1K minimum tax applies, depending on worldwide gross receipts [3-factor with triple wtd. sales factor]	11,459	1,060,594	4.72%	92.56	20	8,705,161	38.73%	759.68	7,881,510	35.07%	687.80	22,475,528	1,961.39	
Oklahoma	6%	rate applicable to banks [3-factor; corporations meeting investment criteria allowed to double weight the sales factor]	3,524	133,309	2.07%	37.83	45	2,319,123	36.09%	658.09	1,594,246	24.81%	452.40	6,426,713	1,823.70	
Oregon	6.6%	rate applicable to banks; minimum tax: \$10 [3-factor: 80-10-10 (sales-payroll-property)]	3,595	320,065	5.24%	89.03	23	4,270,740	69.98%	1,187.97	-	-	-	6,103,071	1,697.66	
Pennsylvania	9.99%	rate applicable to banks [3-factor with triple wtd. sales factor]	12,406	1,677,998	6.62%	135.26	9	7,323,364	28.89%	590.31	7,773,131	30.67%	626.56	25,346,869	2,043.11	
Rhode Island	9% minimum tax: \$250 [3-factor]	rate applicable to banks; alternative tax is \$2.50/\$10K of capital stock (\$100 minimum tax)	1,081	69,479	2.88%	64.27	34	899,939	37.36%	832.51	804,647	33.40%	744.35	2,408,861	2,228.36	
South Carolina	5%	4.5% rate applicable to banks; 6% rate applicable to savings & loans [3-factor with double wtd. sales factor for manufacturers or dealers in tpp; others subject to 1-factor gross receipts formula]	4,198	196,510	2.89%	46.81	42	2,438,712	35.84%	580.92	2,726,657	40.08%	649.51	6,803,568	1,620.67	
South Dakota	[applies to banks only] no state income tax	6%-0.25% on a bank's net income minimum tax: \$500 per location	771	47,108	4.43%	61.10	35	-	-	-	586,389	55.18%	760.56	1,062,722	1,378.37	
Tennessee	6.5% [3-factor with double wtd. sales factor]	rate applicable to banks	5,901	694,798	7.29%	117.74	12	146,851	1.54%	24.89	5,845,206	61.30%	990.54	9,536,031	1,616.00	
Utah	5% [3-factor]	rate applicable to banks; minimum tax: \$100	2,389	145,005	3.46%	60.70	37	1,692,277	40.40%	708.36	1,556,332	37.15%	651.46	4,189,172	1,753.53	
Vermont	7%>\$0; 8.1%>\$10K; 9.2%>\$25K; 9.75%>\$250K [3-factor]	rates applicable to banks; minimum tax: \$250	621	62,228	3.52%	100.21	16	429,817	24.33%	692.14	256,958	14.54%	413.78	1,766,719	2,844.96	
Virginia	6%	rate applicable to banks; state and national banks subject to the franchise tax on net capital are exempt from the income tax [3-factor with double wtd. sales factor]	7,460	422,119	2.97%	56.58	38	7,422,071	52.15%	994.92	2,977,401	20.92%	399.12	14,233,065	1,907.92	
West Virginia	9% [3-factor with double wtd. sales factor]	rate applicable to banks	1,815	181,515	4.84%	100.01	17	1,068,212	28.49%	588.55	1,021,365	27.24%	562.74	3,749,013	2,065.57	
Wisconsin	7.9% [3-factor with double wtd. sales factor]	rate applicable to banks	5,509	681,990	5.44%	123.80	11	5,051,612	40.31%	916.97	3,899,395	31.12%	707.82	12,531,098	2,274.66	
Total 46 states			261,566	30,801,302	5.67% ^a	117.76 ^a	-	197,681,501	36.41% ^a	755.76 ^a	171,820,331	31.65% ^a	656.89 ^a	542,858,133	2,075.42 ^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, 2004*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2004.*; Tax Foundation; Federation of Tax Administrators; Commerce Clearing House
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 \$14,500,116 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.

TABLE 21. 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	Income tax gross collections	Income tax refunds	Net collections before transfers	Amount 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			
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	-	-	-	696,338,557	-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..	795,950,527	228,453,041	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%
2004-05..	938,893,681	476,478,614	1,415,372,295	143,239,923	1,272,132,373	-	-	-	78,355,706	-	100,000	147,502	-	1,193,529,164	38.17%	-23.42%	51.92%	53.61%

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 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
2004-05	\$171,375	\$57,125

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.

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Corporation income tax collections include \$214,223,815 attributable to this program.

Figure 21.1 Corporate Income Tax Collections

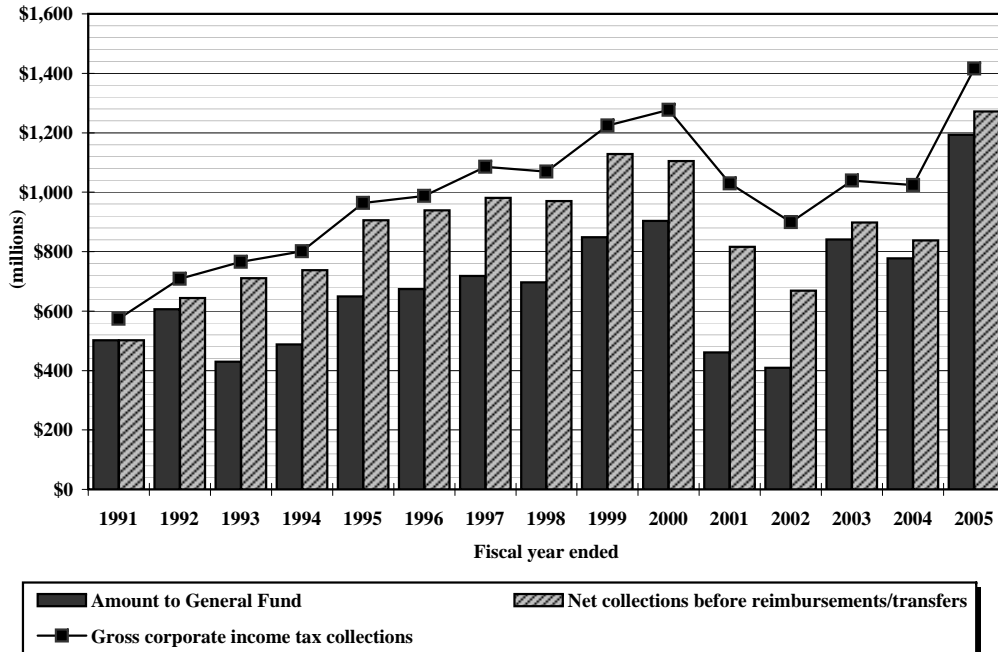


Figure 21.2 Gross Corporate Income Tax Collections by Type

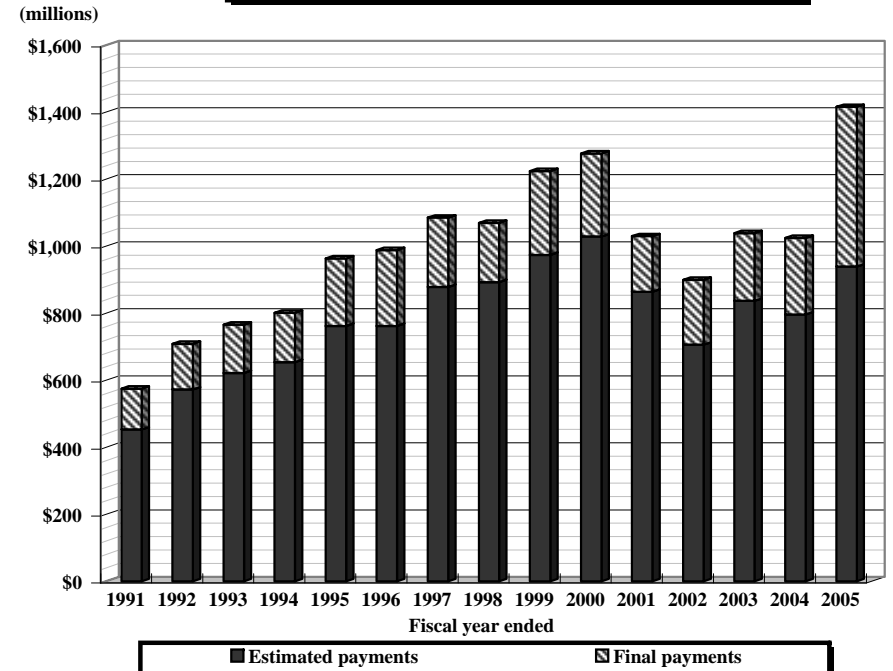


Figure 21.3 Growth Patterns of Corporate Income Tax Collections

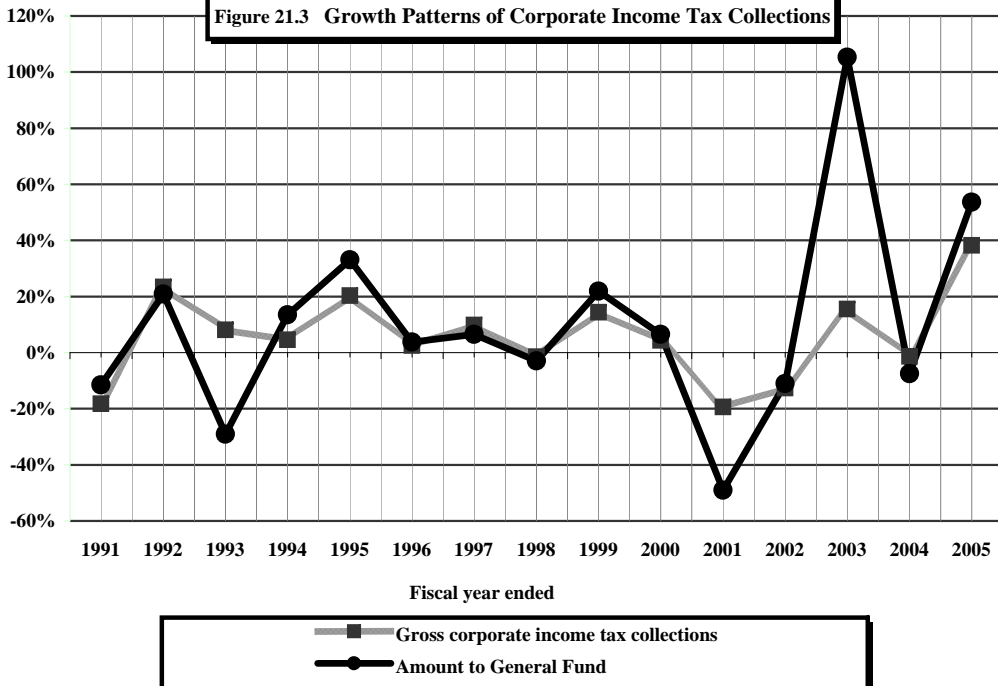


Figure 21.4 Corporate Income Tax Refunds and % Change

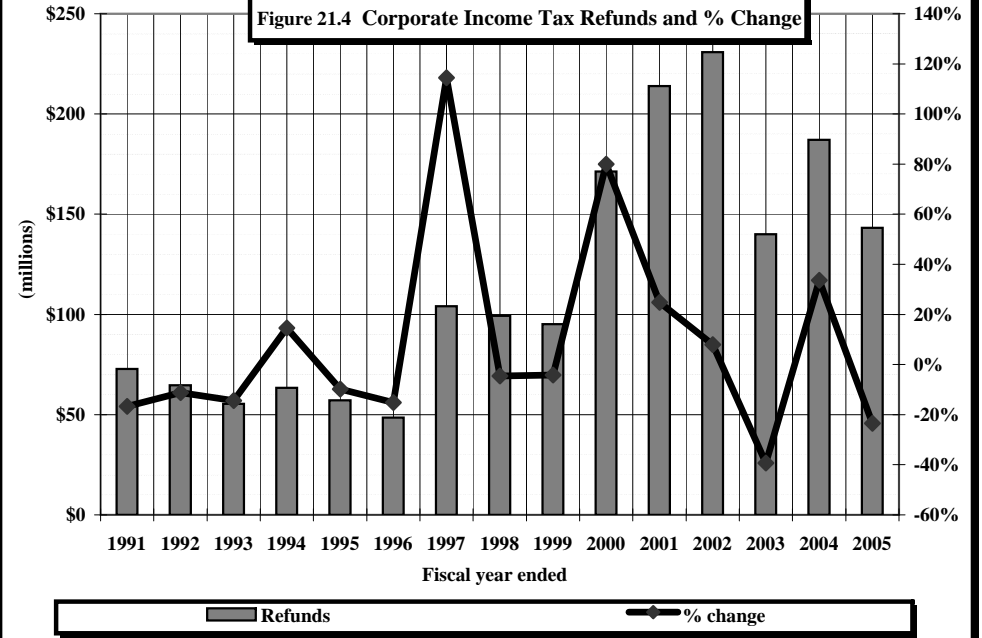


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2005 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2005 income year					Population as of 7/1/2004 [1,000s]	Individual income tax collections fiscal year 2004			Personal income 2003		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount	Rank				
												Rank					
Alabama	yes	-	-	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000	\$4,000	\$1,500	\$3,000	\$300	4,530	2,243,537	495.26	37	119,373,020	26,505	1.88%	36
Arizona	no	1/1/2004	Fed AGI	2.87%>\$0; 3.20%>\$10K; 3.74%>\$25K; 4.72%>\$50K; 5.04%>\$150K [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20K-\$300K [community property state]	\$4,050	\$8,100	\$2,100	\$4,200	\$2,300	5,744	2,315,865	403.18	39	151,933,040	27,232	1.52%	40
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,399; 3.5% >\$6,799; 4.5%>\$10,299; 6%>\$17,099; 7%>\$28,499 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$20	\$40	\$20	2,753	1,685,585	612.27	31	66,515,388	24,384	2.53%	20
California	no	11/11/2003	Fed AGI	1%>\$0; 2%>\$6,147; 4%>\$14,571; 6%>\$22,997; 8%>\$31,925; 9.3%>\$40,346 [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$12,294-\$80,692 HH: same rates apply to income bracket ranges \$12,300-\$54,918 [community property state] [Beginning with 2005 tax year, portion of income >\$1 million is subject to additional 1% personal income tax.]	\$3,165	\$6,330	\$85	\$170	\$265	35,894	36,398,983	1,014.07	6	1,184,996,911	33,415	3.07%	7
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	4,601	3,413,891	741.99	18	157,171,088	34,561	2.17%	30
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K [applicable for S, MFS] HH: same rates apply; upper range, \$16K MFJ: same rates apply; upper range, \$20K [Exemption amounts are based on state AGI and are phased out for higher income taxpayers; additional tax credit allowed ranging from 75% to 0% based on state AGI]	-	-	\$12,625	\$24,000	-	3,504	4,319,546	1,232.75	3	149,842,940	42,972	2.88%	11
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 5.95%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110	\$220	\$110	830	781,212	941.22	9	27,980,670	34,199	2.79%	13
Georgia	no	1/1/2004	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$ 3,750; 5%>\$5,250; 6%>\$7K [applicable for S] MFS: same rates apply to income bracket ranges \$500-\$5K MFJ, HH, QW: same rates apply to income bracket ranges \$1K-\$10K	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	8,829	6,830,486	773.64	16	251,620,610	29,000	2.71%	14
Hawaii	no	12/31/2003	Fed TI	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 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3K-\$60K MFJ: same rates apply to income bracket ranges \$4K-\$80K	\$1,500	\$1,900	\$1,040	\$2,080	\$1,040	1,263	1,169,205	925.74	10	38,013,206	30,441	3.08%	6

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2005 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2005 income year					Population as of 7/1/2004 [1,000s]	Individual income tax collections fiscal year 2004			Personal income 2003		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount	Rank				
												Rank					
Idaho	no	1/1/2004	Fed TI	1.6%>\$0; 3.6%>\$1,129; 4.1%>\$2,258; 5.1%>\$3,387; 6.1%>\$4,515; 7.1%>\$5,644; 7.4%>\$8,466; 7.8%>\$22,577 [applicable for S, MFS] HH, MFJ, QW: same rates apply to income bracket ranges \$2,258-\$45,153 [community property state]	\$5,000	\$10,000	\$3,200	\$6,400	\$3,200	1,393	907,795	651.68	27	35,409,068	25,902	2.56%	18
Illinois	no	Current	Fed AGI	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,714	8,139,558	640.20	30	416,978,383	32,965	1.95%	35
Indiana	no	1/1/2003	Fed AGI	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,000	6,238	3,807,861	610.43	32	178,786,119	28,838	2.13%	33
Iowa	yes	1/1/2004	Fed AGI	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 [applicable for S, HH, MFJ, MFS]	\$1,610	\$3,970	\$40	\$80	\$40	2,954	1,958,697	663.07	24	83,375,280	28,340	2.35%	26
Kansas	no	Current	Fed AGI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$30K-\$60K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,736	1,915,530	700.12	21	80,213,044	29,438	2.39%	24
Kentucky	no	12/31/2001	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 6%>\$8K [applicable for S, HH, MFJ, MFS]	\$1,910	\$1,910	\$20	\$40	\$20	4,146	2,819,393	680.03	23	109,442,026	26,575	2.58%	17
Louisiana	yes	Current	Fed AGI	2 %>\$0; 4%>\$12,500; 6%>\$25,000 [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$50K [community property state]	-	-	\$4,500	\$9,000	\$1,000	4,516	2,187,050	484.29	38	118,236,485	26,312	1.85%	38
Maine	no	5/28/2003	Fed AGI	2%>\$0; 4.5%>\$4,450; 7%>\$8,850; 8.5%>\$17,700 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$6,650-\$26,600 MFJ, QW: same rates apply to income bracket ranges \$8,900-\$35,450	\$5,000	\$8,300	\$2,850	\$5,700	\$2,850	1,317	1,160,028	880.81	12	38,181,249	29,164	3.04%	8
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$2,400	\$4,800	\$2,400	5,558	5,277,844	949.59	8	206,411,852	37,446	2.56%	18
Massachusetts	no	Current	Fed AGI	5.3% or 12% (short-term capital gains)	-	-	\$3,575	\$7,150	\$1,000	6,417	8,830,334	1,376.08	1	253,632,340	39,504	3.48%	3
Michigan	no	Current [optional 1/1/1999]	Fed AGI	3.9% of FAGI with modification [plus special \$600 personal exemption allowance for child under age 18]	-	-	\$3,100	\$6,200	\$3,100	10,113	6,576,065	650.26	28	314,345,614	31,178	2.09%	34
Minnesota	no	6/15/2003	Fed TI	5.35%>\$0; 7.05%>\$19,890; 7.85%>\$65,330 [applicable for S] HH: same rates apply to income bracket ranges \$24,490-\$98,390 MFJ: same rates apply to income bracket ranges \$29,070-\$115,510 MFS: same rates apply to income bracket ranges \$14,540-\$57,760	\$5,000	\$10,000	\$3,200	\$6,400	\$3,200	5,101	5,709,584	1,119.31	5	172,336,500	34,031	3.31%	4

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2005 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2005 income year					Population as of 7/1/2004 [1,000s]	Individual income tax collections fiscal year 2004			Personal income 2003		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
Mississippi	no	-	-	3%>\$0; 4%>\$5K; 5% >\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,903	1,061,704	365.73	40	67,642,653	23,466	1.57%	39
Missouri	yes**	Current	Fed AGI	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 [applicable for S, HH, MFJ, MFS]	\$5,000	\$10,000	\$2,100	\$4,200	\$1,200	5,755	3,720,749	646.52	29	168,512,117	29,464	2.21%	29
Montana	yes**	Current	Fed AGI	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 [applicable for S, HH, MFJ, MFS]	\$3,440*	\$6,880*	\$1,900	\$3,800	\$1,900	927	605,582	653.27	26	23,326,631	25,406	2.60%	16
Nebraska	no	4/15/2004	Fed AGI	2.56%>\$0; 3.57%>\$2,400; 5.12%>\$17K; 6.84%>\$26,500 [applicable for S] HH: same rates apply to income bracket ranges \$3,800-\$35,000 MFJ: same rates apply to income bracket ranges \$4,000-\$46,750 MFS: same rates apply to income bracket ranges \$2,000-\$23,375 [applicable for S, HH, MFJ, MFS]	\$4,980	\$8,320	\$103 [tc]	\$206 [tc]	\$103 [tc]	1,747	1,242,603	711.28	19	52,435,752	30,179	2.37%	25
New Hampshire	no	-	-	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,300	54,769	42.13	42	45,285,548	35,140	0.12%	42
New Jersey	no	-	-	1.4%>\$0; 1.75% >\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS] 1.4%>\$0; 1.75% >\$20K; 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K [applicable for HH, MFJ]	-	-	\$1,000	\$2,000	\$1,500	8,699	7,400,733	850.76	14	342,040,412	39,577	2.16%	31
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 6%>\$16K; [applicable for S] HH: same rates apply to income bracket ranges \$7K-\$20K MFJ: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K [community property state]	\$5,000	\$10,000	\$3,200	\$6,400	\$3,200	1,903	1,007,248	529.29	36	46,955,434	24,995	2.15%	32
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K; 5.9%>\$13K; 6.85%>\$20K; 7.25%>\$100K; 7.7%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$11K-\$500K MFJ: same rates apply to income bracket ranges \$16K-\$500K	\$7,500	\$14,600	-	-	\$1,000	19,227	24,647,225	1,281.91	2	693,791,440	36,112	3.55%	2

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2005 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2005 income year					Population as of 7/1/2004 [1,000s]	Individual income tax collections fiscal year 2004			Personal income 2003		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
North Carolina	no	5/1/2004	Fed TI	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*	\$5,000*	\$2,500*	8,541	7,510,978	879.40	13	236,391,241	28,071	3.18%	5
North Dakota	yes**	Current	Fed TI	2.1%>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket ranges \$39,800-\$326,450 MFJ: same rates apply to income bracket ranges \$49,600-\$326,450 MFS: same rates apply to income bracket ranges \$24,800-\$163,225	\$5,000	\$10,000	\$3,200	\$6,400	\$3,200	634	213,982	337.51	41	18,319,019	28,922	1.17%	41
Ohio	no	Current	Fed AGI	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 [applicable for S, HH, MFJ, MFS] [if significant budget surplus occurs 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	\$2,600	\$1,300	11,459	8,705,161	759.68	17	344,603,486	30,129	2.53%	20
Oklahoma	yes**	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$6,200; 6%>\$7,700; 6.65%>\$10K [applicable for S, MFS <i>not</i> deducting federal income tax] S, MFS deducting federal income tax: rates range from 0.5% of first \$1K to 10% of income>\$16K 0.5%>\$0; 1%>\$2K; 2%>\$5,000; 3%>\$7,500; 4%>\$9,800; 5%>\$12,200; 6%>\$15,000; 6.65%>\$21K [applicable for HH, MFJ, QW <i>not</i> deducting federal income tax] HH, MFJ, QW deducting federal income tax: rates range from 0.5% of first \$2K to 10% of income>\$24K	\$2,000	\$2,000	\$1,000	\$2,000	\$1,000	3,524	2,319,123	658.09	25	93,690,912	26,719	2.48%	22
Oregon	yes	12/31/2002	Fed TI	5%>\$0; 7%>\$2,650; 9%>\$6,650 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$5,300-\$13,300	\$1,720	\$3,445	\$154	\$308	\$154	3,595	4,270,740	1,187.97	4	102,418,819	28,734	4.17%	1
Pennsylvania	no	-	-	3.07%>\$0	-	-	-	-	-	12,406	7,323,364	590.31	33	394,760,771	31,911	1.86%	37
Rhode Island	no	6/3/2001	Fed AGI	25% of federal income tax liability prior to enactment of Economic Growth and Tax Relief Act of 2001	\$5,000	\$8,300	\$3,200	\$6,400	\$3,200	1,081	899,939	832.51	15	34,475,901	32,038	2.61%	15

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2005 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2005 income year					Population as of 7/1/2004 [1,000s]	Individual income tax collections fiscal year 2004			Personal income 2003		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
South Carolina	no	12/31/2002	Fed TI	2.5%>\$0; 3%>\$2,530; 4%>\$5,060; 5%>\$7,590; 6%>\$10,120; 7%>\$12,650 [applicable for S, HH, MFJ, MFS]	\$5,000	\$10,000	\$3,200	\$6,400	\$3,200	4,198	2,438,712	580.92	35	108,463,333	26,144	2.25%	27
Tennessee	no	-	-	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	5,901	146,851	24.89	43	167,414,793	28,641	0.09%	43
Utah	yes**	Current	Fed TI	2.3%>\$0; 3.3%>\$863; 4.2%>\$1,726; 5.2%>\$2,588; 6%>\$3,450; 7%>\$4,313 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$1,726-\$8,626	\$5,000	\$10,000	\$2,400*	\$4,800*	\$2,400*	2,389	1,692,277	708.36	20	59,760,670	25,407	2.83%	12
Vermont	no	1/1/2002	Fed TI	3.6%>\$0; 7.2%>\$29,700; 8.5%>\$71,950; 9%>\$150,150; 9.5%>\$326,450 [applicable for S] HH: same rates apply to income bracket ranges \$39,800-\$326,450 MFJ, QW: same rates apply to income bracket ranges \$49,650-\$326,450 MFS: same rates apply to income bracket ranges \$24,825-\$163,225	-	-	\$3,200	\$6,400	\$3,200	621	429,817	692.14	22	19,130,566	30,888	2.25%	27
Virginia	no	12/31/2003	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$900	\$1,800	\$900	7,460	7,422,071	994.92	7	248,431,609	33,730	2.99%	10
West Virginia	no	1/1/2004	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K; 6%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$5K-\$30K	-	-	\$2,000	\$4,000	\$2,000	1,815	1,068,212	588.55	34	44,456,319	24,542	2.40%	23
Wisconsin	no	12/31/2002	Fed AGI	4.6%>\$0; 6.15%>\$8,840; 6.50% >\$17,680; 6.75%>\$132,580 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$11,780-\$176,770 MFS: same rates apply to income bracket ranges \$5,890-\$88,390 [community property state]	\$8,170	\$14,710	\$700	\$1,400	\$700	5,509	5,051,612	916.97	11	167,978,994	30,685	3.01%	9
Total 43 states									242,743	197,681,501	814.37 ^a	-	7,635,081,253	31,453 ^a	2.59% ^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, 2004*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2004*.

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

Tax Foundation; 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.

**Missouri, Montana, and Oklahoma allow federal tax deductibility with limited deductions; North Dakota allows federal tax deductibility if ND-2 optional method form is filed;

Utah allows federal tax deductibility of one-half of federal tax paid.

tc = tax credit

community property state = one-half of the community income is taxable to each spouse

TABLE 23. 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 [\$]	(-)	(-)	(-)	(-)	(-)	(=)	Individual income tax gross collections	Individual income tax refunds	Net collections before transfers	Amount to General Fund	
				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 [\$]					
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	-	-	6,606,500,278	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%
2004-05.....	9,953,546,252	1,515,212,939	8,438,333,313	-	137,226	-	18,127,226	10,780,243	-	8,409,288,618	10.78%	3.40%	12.22%	11.98%

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 while 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:		Applicable tax rate					
		Filing Status	Taxable income	Over	Up To	2001-2007	1991-2000	1989-1990	
Married filing jointly/qualifying widow(er)	\$100,000	Married filing jointly/ Qualifying widow(er)	Over	\$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%	
Standard deduction amounts:		Head of household	Over	\$0	\$17,000	6%	6%	6%	
[For most taxpayers]				\$17,000	\$80,000	7%	7%	7%	
Filing Status	Tax Year			\$80,000	\$160,000	7.75%	7.75%	7%	
				\$160,000		8.25% *	7.75%	7%	
Married filing jointly	2004 & after	2003	1989-2002	Single	\$0	\$12,750	6%	6%	6%
Qualifying widow(er)	\$6,000	\$5,500	\$5,000		\$12,750	\$60,000	7%	7%	7%
Head of household	\$6,000	\$5,500	\$5,000		\$60,000	\$120,000	7.75%	7.75%	7%
Single	\$4,400	\$4,400	\$4,400		\$120,000		8.25% *	7.75%	7%
Married filing separately	\$3,000	\$3,000	\$3,000						
Married filing separately	\$3,000	\$2,750	\$2,500						
[Additional standard deduction amounts for each taxpayer aged 65 or older or blind]		Married filing separately	Over	\$0	\$10,625	6%	6%	6%	
Filing Status	\$ Value			\$10,625	\$50,000	7%	7%	7%	
Married filing jointly	\$600			\$50,000	\$100,000	7.75%	7.75%	7%	
Qualifying widow(er)	\$600			\$100,000		8.25% *	7.75%	7%	
Head of household	\$750								
Single	\$750								
Married filing separately	\$600								

*The 8.25% rate is scheduled to revert to 7.75% effective for tax year 2008 and future years.

TABLE 23.- 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 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.

2004-05 Amount shown includes \$16,599,074 transferred to the North Carolina Housing Finance Agency for the State low-income housing credits earned for federal low-income housing tax credits (G.S. 105-129.31).

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

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 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 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 23.1 Individual Income Tax Collections

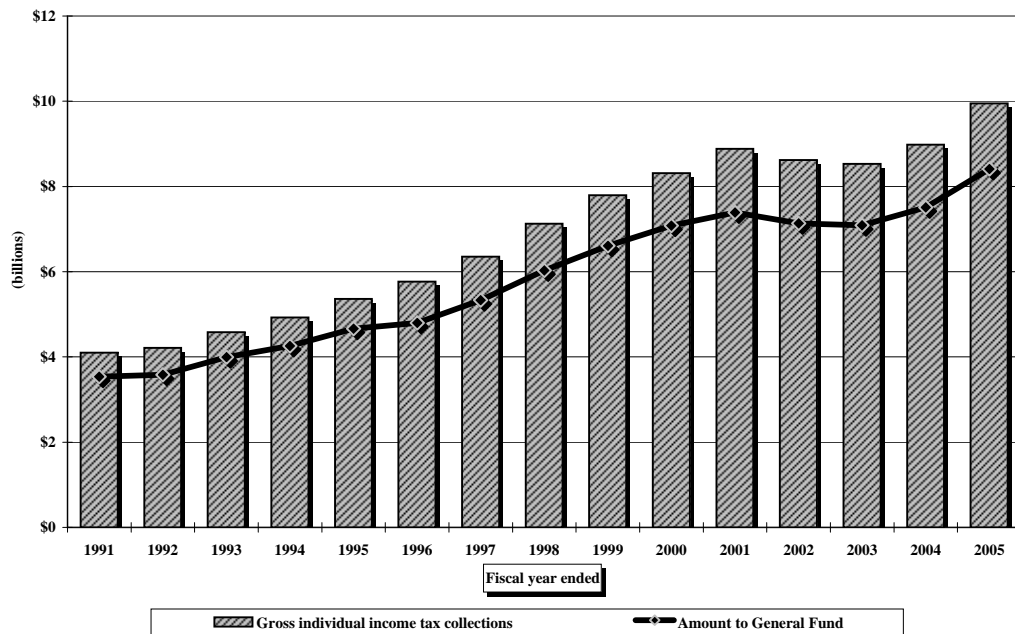


Figure 23.2 Growth Patterns of Individual Income Tax Collections

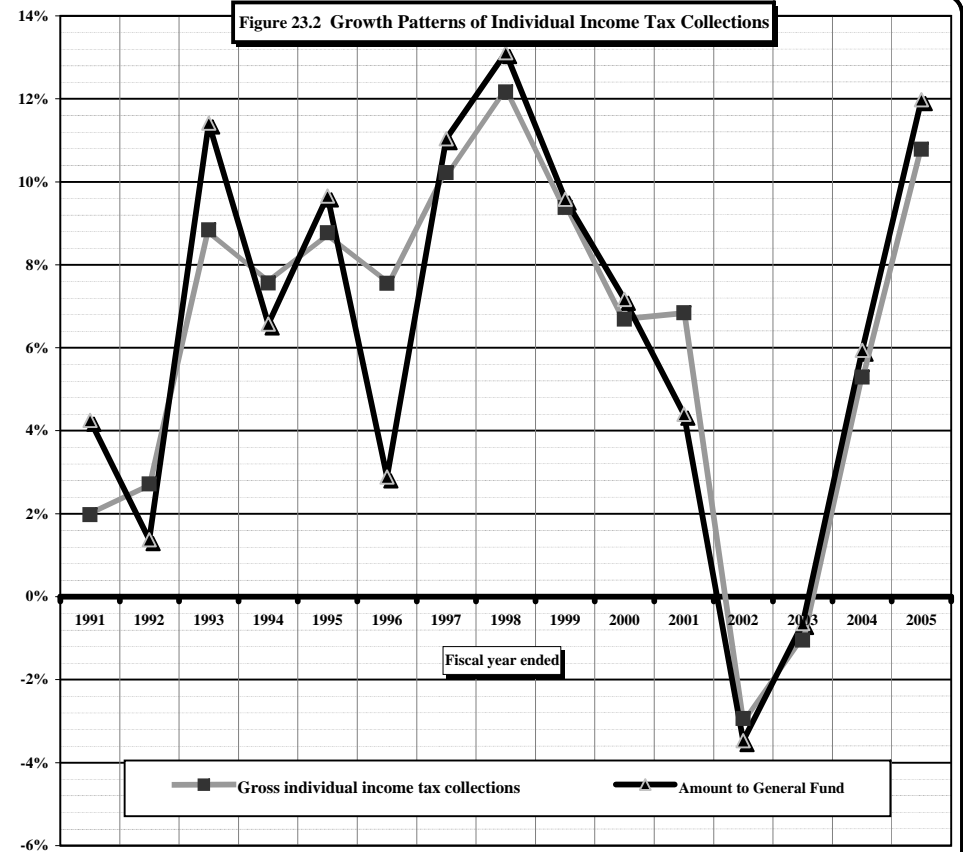


Figure 23.3 Individual Income Tax Refunds and % Change

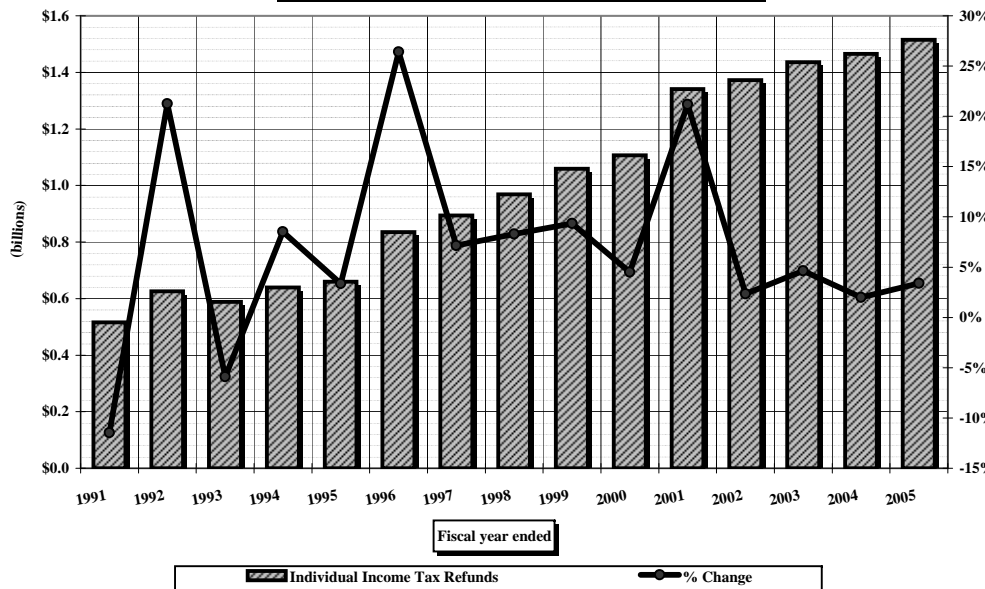


Figure 23.4 Individual Income Tax Refunds Issued Per \$1 Collection

(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

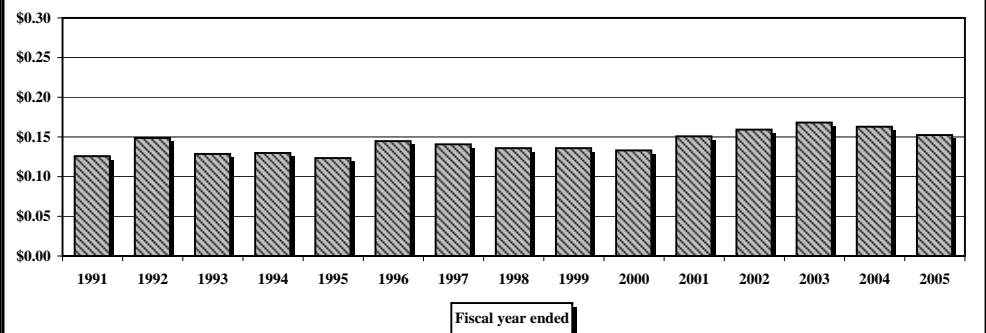


TABLE 24 . GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

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								
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%
2004-05.....	223,142,639	2.2%	4.2%	723,036,384	7.3%	8.4%	6,666,346,489	67.0%	5.7%	1,036,789,406	10.4%	18.5%	1,304,231,335	13.1%	41.6%	9,953,546,252	10.8%

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.

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

Figure 24.1 Individual Income Tax Gross Collections by Type of Payment

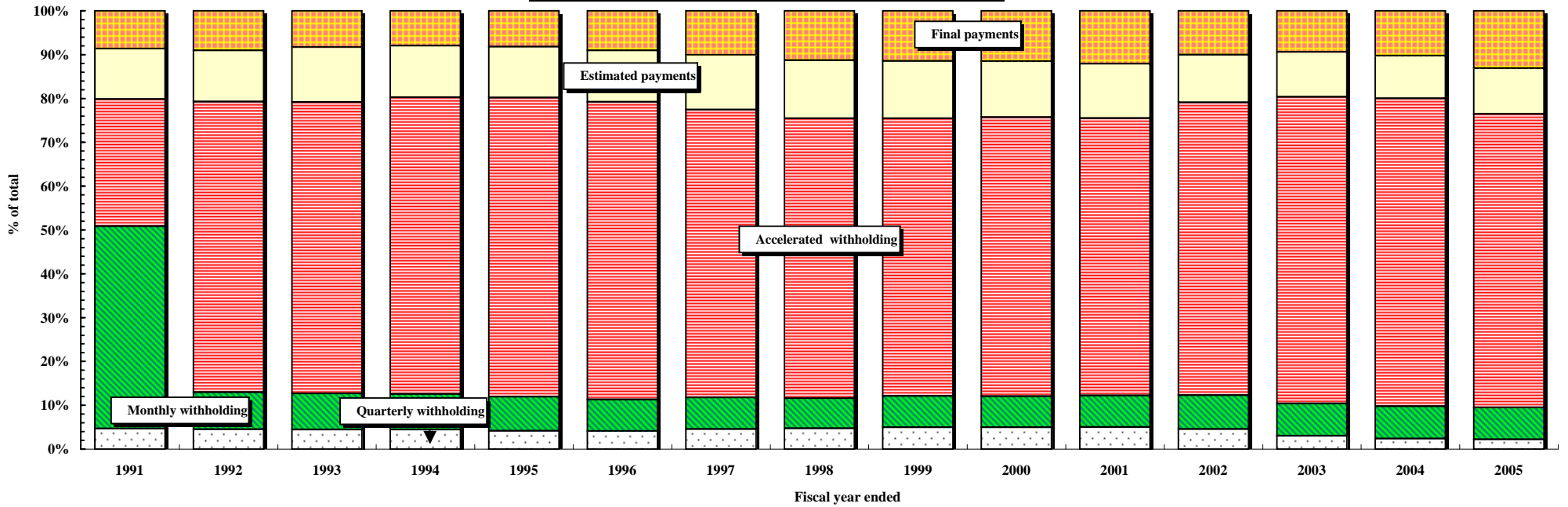
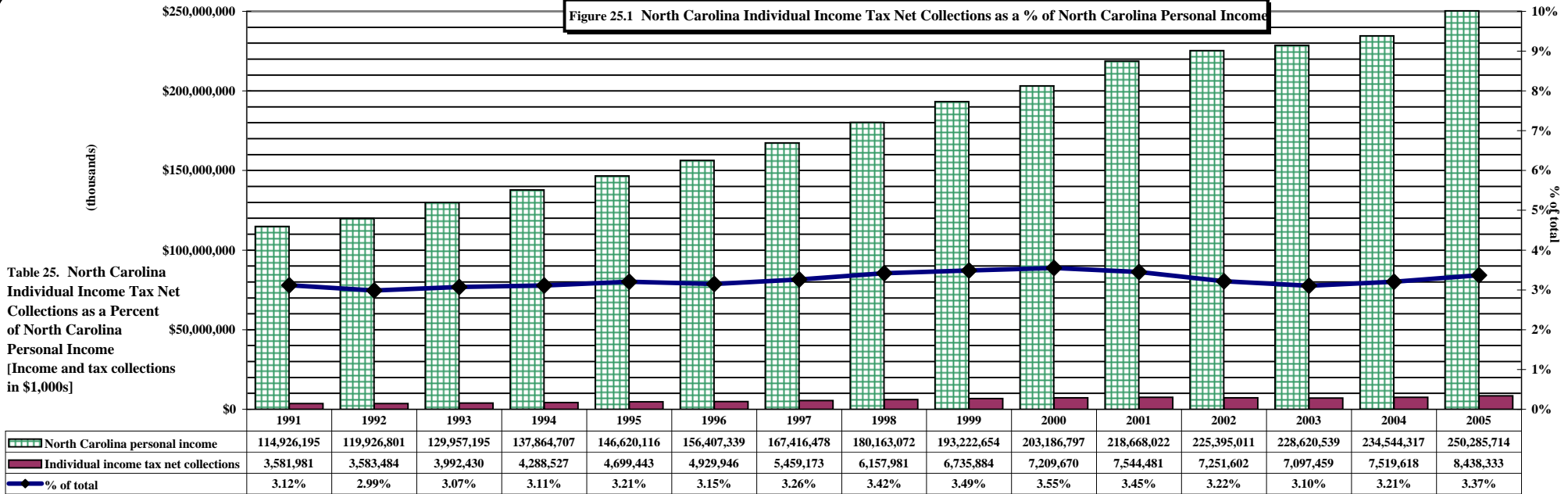


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income



[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 September 2005.

TABLE 26. STATISTICS OF SPECIAL PROGRAMS
 [Data for 2004 tax year unavailable at date of publication release.]

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 [computed] [#]	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.

[Effective for taxable years beginning on or after January 1, 2006, the designated amount increases. Every taxpayer whose individual income tax liability is at least \$3 for a given year, may on the D-400 return, elect to designate \$3 to be contributed to the political party of choice; for a married couple filing a joint return with an income tax liability of at least \$6, each spouse may designate \$3 to the fund.]

N.C. Public Campaign Financing Fund designation [G.S. 105-159.2] [Effective July 1, 2005, the fund was renamed as N.C. Public Campaign Fund.]

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)]

[Effective for applications for new licenses or license renewals issued on or after January 1, 2006, the voluntary contribution option provision is repealed.]

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 or after July 1, 2003 (applications for new licenses); effective on or 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 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 27. 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 6/1/2005 [%]	Local maximum sales tax rate as of 6/1/2005* [%]	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2004 [1,000s]	General sales tax collections fiscal year 2004**			Per capita collections per 1 cent of tax [\$]	Personal income 2003		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2004				
				Prescription Taxable (T) Exempt (E)	Non-prescription Taxable (T) Exempt (E)		Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]	Rank	Amount [\$1,000s]	Per capita [\$]
								Amount [\$]	Rank										
Alabama.....	4	8	T	E	T	4,530	1,892,560	417.78	42	104.45	119,373,020	26,505	1.59%	39	2,243,537	495.26			
Arizona.....	5.6	4.5	E	E	T	5,744	4,719,642	821.66	10	146.73	151,933,040	27,232	3.11%	8	2,315,865	403.18			
Arkansas.....	6	5.5	T	E	T	2,753	2,149,527	780.79	12	130.13	66,515,388	24,384	3.23%	6	1,685,585	612.27			
California.....	6.25	2.5	E	E	T	35,894	26,506,911	738.48	19	118.16	1,184,996,911	33,415	2.24%	28	36,398,983	1,014.07			
Colorado.....	2.9	7	E	E	T	4,601	1,909,246	414.96	43	143.09	157,171,088	34,561	1.21%	44	3,413,891	741.99			
Connecticut.....	6	-	E	E	E	3,504	3,127,221	892.47	7	148.75	149,842,940	42,972	2.09%	29	4,319,546	1,232.75			
Florida.....	6	1.5	E	E	E	17,397	17,355,404	997.61	3	166.27	511,640,717	30,098	3.39%	5	-	-			
Georgia.....	4	3	E [2]	E	T	8,829	4,921,337	557.41	34	139.35	251,620,610	29,000	1.96%	32	6,830,486	773.64			
Hawaii.....	4	-	T [3]	E	T	1,263	1,900,377	1,504.65	1	376.16	38,013,206	30,441	5.00%	1	1,169,205	925.74			
Idaho.....	6	3	T [3]	E	T	1,393	1,036,924	744.38	17	124.06	35,409,068	25,902	2.93%	10	907,795	651.68			
Illinois.....	6.25	3	T [4]	T [4]	T [4]	12,714	6,922,587	544.49	36	87.12	416,978,383	32,965	1.66%	38	8,139,558	640.20			
Indiana.....	6	-	E	E	T	6,238	4,759,445	762.98	14	127.16	178,786,119	28,838	2.66%	13	3,807,861	610.43			
Iowa.....	5	2	E	E	T	2,954	1,617,505	547.56	35	109.51	83,375,280	28,340	1.94%	33	1,958,697	663.07			
Kansas.....	5.3	3	T [3]	E	T	2,736	1,932,927	706.48	22	133.30	80,213,044	29,438	2.41%	18	1,915,530	700.12			
Kentucky.....	6	-	E	E	T	4,146	2,466,033	594.80	29	99.13	109,442,026	26,575	2.25%	27	2,819,393	680.03			
Louisiana.....	4	6.75	E [2]	E	T	4,516	2,680,716	593.60	30	148.40	118,236,485	26,312	2.27%	26	2,187,050	484.29			
Maine.....	5	-	E	E	T	1,317	917,248	696.47	23	139.29	38,181,249	29,164	2.40%	20	1,160,028	880.81			
Maryland.....	5	-	E	E	E	5,558	2,945,060	529.88	37	105.98	206,411,852	37,446	1.43%	42	5,277,844	949.59			
Massachusetts.....	5	-	E	E	T	6,417	3,743,204	583.33	31	116.67	253,632,340	39,504	1.48%	40	8,830,334	1,376.08			
Michigan.....	6	-	E	E	T	10,113	7,894,458	780.62	13	130.10	314,345,614	31,178	2.51%	16	6,576,065	650.26			
Minnesota.....	6.5	1	E	E	E	5,101	4,066,790	797.25	11	122.65	172,336,500	34,031	2.36%	21	5,709,584	1,119.31			
Mississippi.....	7	.25	T	E	T	2,903	2,482,908	855.29	9	122.18	67,642,653	23,466	3.67%	3	1,061,704	365.73			
Missouri.....	4.225	4.125	T [4]	E	T	5,755	2,950,055	512.61	39	121.33	168,512,117	29,464	1.75%	36	3,720,749	646.52			
Nebraska.....	5.5	1.5	E	E	T	1,747	1,524,591	872.69	8	158.67	52,435,752	30,179	2.91%	11	1,242,603	711.28			
Nevada.....	6.5	1	E	E	T	2,335	2,264,749	969.91	5	149.22	71,549,422	31,910	3.17%	7	-	-			
New Jersey.....	6	-	E	E	E	8,699	6,261,700	719.82	20	119.97	342,040,412	39,577	1.83%	35	7,400,733	850.76			
New Mexico.....	5	2.25	E	E	T	1,903	1,443,300	758.43	16	151.69	46,955,434	24,995	3.07%	9	1,007,248	529.29			
New York.....	4	4.625	E	E	E	19,227	10,050,291	522.72	38	130.68	693,791,440	36,112	1.45%	41	24,647,225	1,281.91			
North Carolina.....	4.5	3	E [2,4]	E	T	8,541	4,351,823	509.52	40	113.23	236,391,241	28,071	1.84%	34	7,510,978	879.40			
North Dakota.....	5	2.5	E	E	T	634	367,304	579.34	32	115.87	18,319,019	28,922	2.01%	30	213,982	337.51			
Ohio.....	6	2	E	E	T	11,459	7,881,510	687.80	24	114.63	344,603,486	30,129	2.29%	25	8,705,161	759.68			
Oklahoma.....	4.5	6	T	E	T	3,524	1,594,246	452.40	41	100.53	93,690,912	26,719	1.70%	37	2,319,123	658.09			
Pennsylvania.....	6	1	E	E	E	12,406	7,773,131	626.56	28	104.43	394,760,771	31,911	1.97%	31	7,323,364	590.31			
Rhode Island.....	7	-	E	E	E	1,081	804,647	744.35	18	106.34	34,475,901	32,038	2.33%	22	899,939	832.51			
South Carolina.....	5	2	T	E	T	4,198	2,726,657	649.51	27	129.90	108,463,333	26,144	2.51%	16	2,438,712	580.92			

TABLE 27. -Continued

State	State sales tax rate as of 6/1/2005 [%]	Local maximum sales tax rate as of 6/1/2005* [%]	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2004 [1,000s]	General sales tax collections fiscal year 2004**			Per capita collections per 1 cent of tax [\$]	Personal income 2003		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2004	
				Prescription Taxable (T) Exempt (E)	Non-prescription Taxable (T) Exempt (E)		Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]
								Amount [\$]	Rank							
South Dakota...	4	2	T [3]	E	T	771	586,389	760.56	15	190.14	22,072,287	28,856	2.66%	13	-	-
Tennessee +.....	7	2.75	T [4]	E	T	5,901	5,845,206	990.54	4	141.51	167,414,793	28,641	3.49%	4	146,851	24.89
Texas.....	6.25	2	E	E	E	22,490	15,460,221	687.43	25	109.99	642,630,038	29,074	2.41%	18	-	-
Utah.....	4.75	3.25	T	E	T	2,389	1,556,332	651.46	26	137.15	59,760,670	25,407	2.60%	15	1,692,277	708.36
Vermont.....	6	1	E	E	E	621	256,958	413.78	44	68.96	19,130,566	30,888	1.34%	43	429,817	692.14
Virginia.....	4	1	T [4]	E	E	7,460	2,977,401	399.12	45	99.78	248,431,609	33,730	1.20%	45	7,422,071	994.92
Washington.....	6.5	2.4	E	E	T	6,204	8,423,160	1,357.70	2	208.88	203,889,681	33,254	4.13%	2	-	-
West Virginia...	6	-	T	E	T	1,815	1,021,365	562.74	33	93.79	44,456,319	24,542	2.30%	24	1,068,212	588.55
Wisconsin.....	5	1	E	E	T	5,509	3,899,395	707.82	21	141.56	167,978,994	30,685	2.32%	23	5,051,612	916.97
Wyoming.....	4	2	T [3]	E	T	507	462,842	912.90	6	228.23	16,284,850	32,433	2.84%	12	-	-
Total 45 states..	-	-	-	-	-	285,795	198,431,303	694.31 ^a	-	-	8,904,136,580	31,156 ^a	2.23% ^a	-	191,969,198	671.70 ^a

Detail may not add to totals due to rounding.

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.

*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.

**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 \$14,500,116 retained by state to pay for the costs of collecting and distributing local sales taxes.

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

Food and drug items:

[1] Food purchased for consumption off-premises.

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

[3] Income tax credit allowed to offset sales tax on food.

[4] Item taxed at lower rate; food purchased for consumption off-premises in North Carolina is subject to only a 2% local sales tax rate.

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

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2004*.

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

Sales Tax Institute; Federation of Tax Administrators

TABLE 28. 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
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%
2004-05.....	4,923,391,473	309,935,699	4,613,455,774	85,304,241	10,241,254	14,402,267	25,216,590	1,132,245	4,477,159,178	5.74%	7.36%	5.63%	6.04%

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 increased to the combined general rate of 7%; voice mail services became 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.
- 2004-05 \$56,290,836 municipal shares of the telecommunications tax; \$29,013,405 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. 105-164.44B):

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
1994-95	\$ 5,759,177	1999-00	\$ 11,042,953	2004-05	\$ 16,920,820

Dry-Cleaning Solvent Cleanup Fund

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. 105-164.1(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.

Amounts of the transfers included in the *Inter-governmental inter-fund transfers* column are as follows: 2003-04 \$8,326,854 2004-05 \$8,292,105

TABLE 28. -Continued

Changes in State sales tax rates by year

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.

[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 increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services.]

[Effective January 1, 2006, the combined general rate of 7% sales and use tax is imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.]

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).]

[Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.]

Figure 28.1 State Sales & Use Tax Gross Collections and Refunds

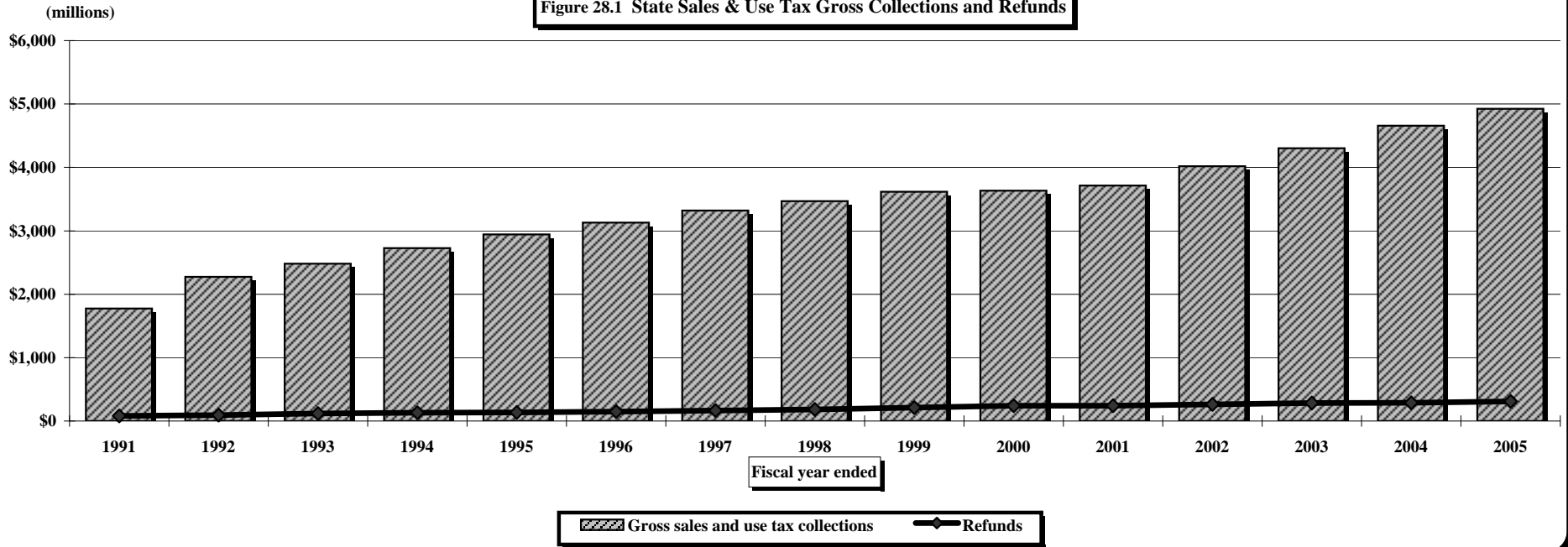


Figure 28.2 Year-Over-Year % Change in Gross Collections and Refunds

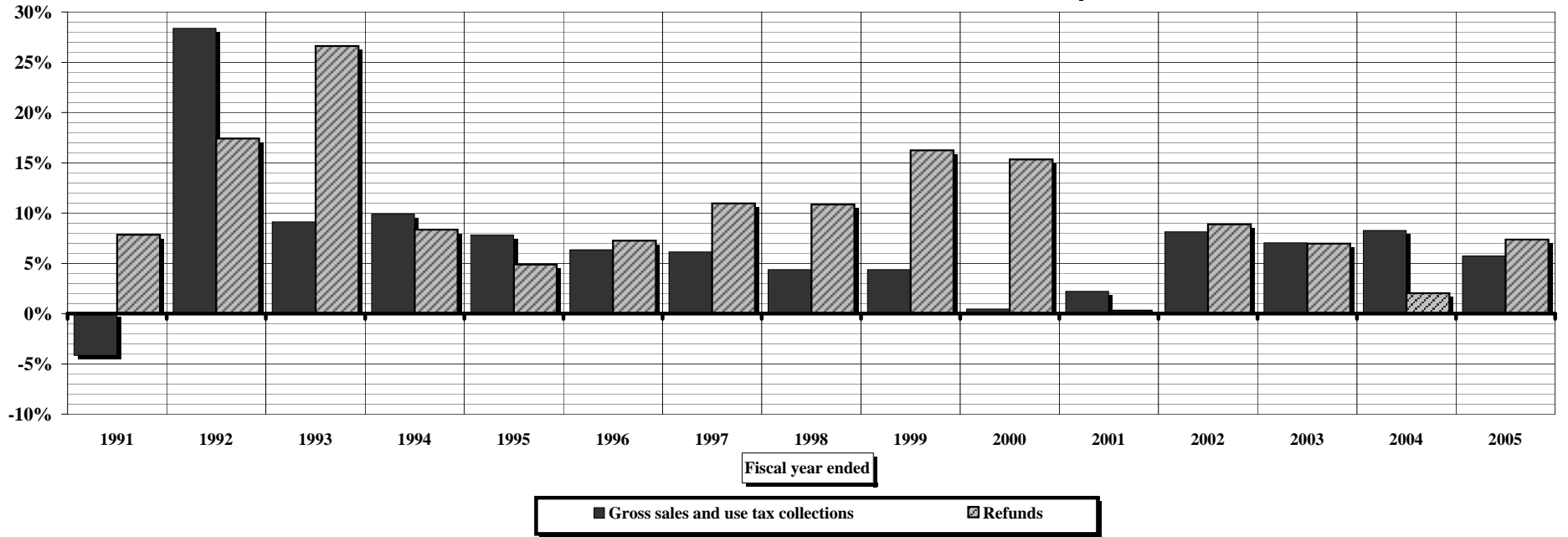


TABLE 29. STATE PER CAPITA GROSS SALES and USE TAX COLLECTIONS and PER CAPITA PERSONAL INCOME

	Fiscal year ended														
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Per capita gross sales & use tax collections	\$266	\$335	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$450	\$453	\$483	\$517	\$553	\$576
Per capita personal income	\$17,246	\$17,677	\$18,842	\$19,575	\$20,400	\$21,295	\$22,320	\$23,530	\$24,743	\$25,560	\$27,068	\$27,493	\$27,505	\$27,852	\$29,303
Per capita sales & use collections as % of per capita personal income	1.54%	1.90%	1.91%	1.98%	2.01%	2.00%	1.98%	1.92%	1.87%	1.76%	1.67%	1.76%	1.88%	1.99%	1.97%

[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 1990 is paired with tax collections for fiscal year 1990-91.

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

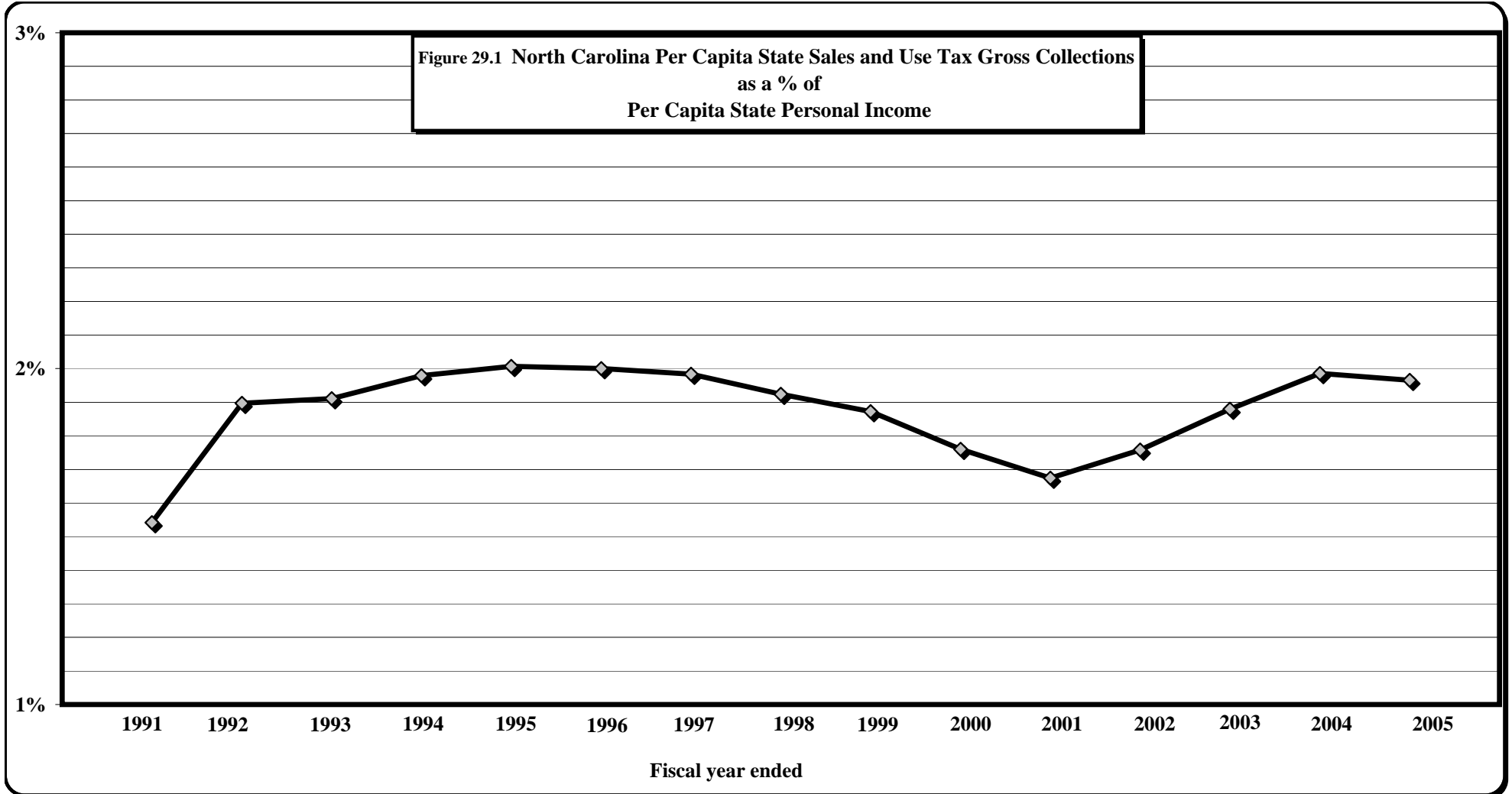


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE STATE GENERAL RATE
PER ONE CENT OF TAX

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 [\$]
1990-91.....	1,766,429,691	1,447,854,557	3%	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
2004-05.....	4,894,933,722	4,111,246,661	"	913,610,000

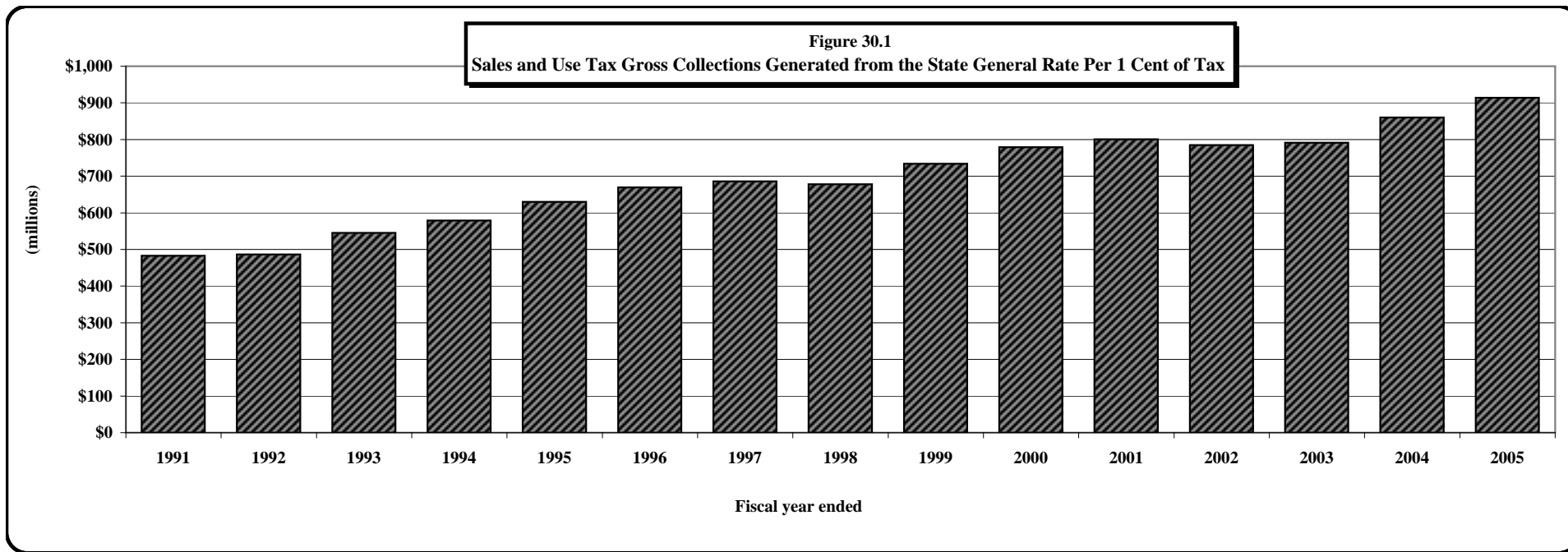
[Collections for any given period may reflect multiple State general rates. The *Computed State sales and use tax collections per 1 cent of tax* amounts computed for 1991-92 and 2001-02 have been adjusted to account for the timing of rate change implementation. Tax collections generated from rates less 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, 2007.

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.]



STATE SALES AND USE TAX STATISTICS

Figure 31.1 State Per Capita Gross Collections: Individual Income Tax and Sales & Use Tax

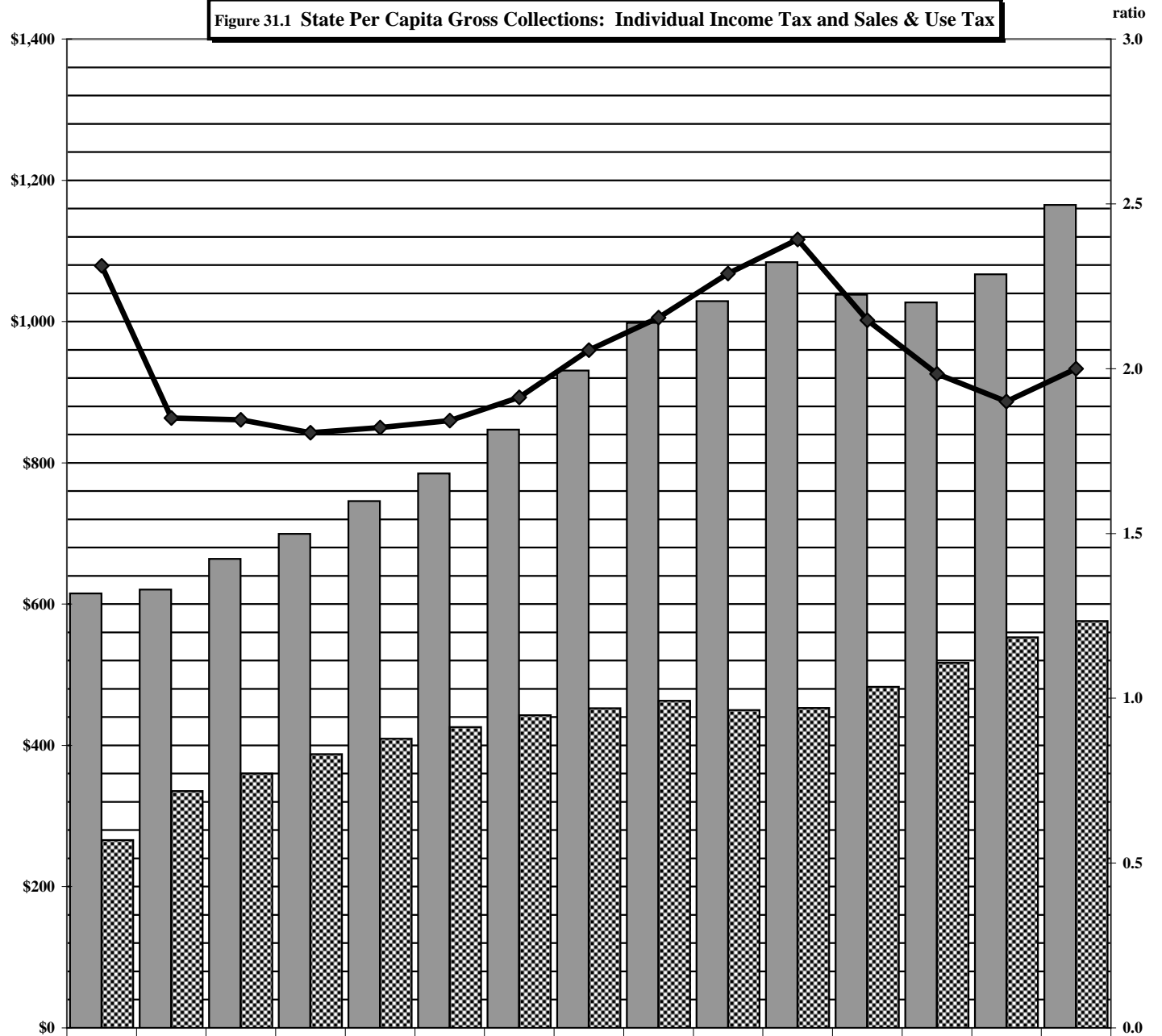


Table 31. State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

Fiscal year ended	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Per capita gross individual income tax collections	\$615	\$620	\$664	\$700	\$746	\$785	\$847	\$931	\$998	\$1,029	\$1,084	\$1,038	\$1,027	\$1,067	\$1,165
Per capita gross sales & use tax collections	\$266	\$335	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$450	\$453	\$483	\$517	\$553	\$576
Ratio of per capita income tax to per capita sales & use tax	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	2.0

TABLE 32. STATE SALES AND USE TAX: GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS
[G.S. 105 ARTICLE 5]

Business groups	Fiscal year									
	1990-1991		1991-1992		1992-1993		1993-1994		1994-1995	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	56,024,860	3.2%	75,404,501	3.3%	81,978,961	3.3%	86,570,012	3.2%	92,768,198	3.2%
Automotive:	105,910,238	6.0%	136,953,451	6.1%	140,374,492	5.7%	151,491,739	5.6%	161,916,368	5.5%
Motor vehicle dealers.....	15,167,733	0.9%	19,834,347	0.9%	20,330,625	0.8%	22,458,124	0.8%	24,794,511	0.8%
Airplanes, boats - (3%) rate.....	17,347,382	1.0%	23,487,492	1.0%	20,786,371	0.8%	7,406,254	0.3%	9,657,427	0.3%
Manufactured home (mobile home) dealers.....	354,217	0.0%	532,373	0.0%	507,674	0.0%	730,017	0.0%	915,889	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 mfd home group]		[included in mfd home group]	
Modular home-(2% rate; 2.5% eff 1-1-04)										
Other automotive.....	73,040,906	4.1%	93,099,239	4.1%	98,749,822	4.0%	106,512,595	3.9%	111,064,835	3.8%
Food.....	418,682,811	23.7%	556,169,462	24.6%	593,886,077	24.1%	629,357,489	23.2%	662,838,679	22.7%
Furniture.....	69,451,025	3.9%	88,455,439	3.9%	100,672,961	4.1%	113,779,238	4.2%	120,967,820	4.1%
General merchandise.....	298,058,668	16.9%	394,452,528	17.5%	436,756,541	17.7%	477,256,954	17.6%	521,898,188	17.8%
Lumber and building material.....	137,435,499	7.8%	173,406,173	7.7%	205,242,906	8.3%	246,361,024	9.1%	283,387,255	9.7%
Utility services..... [includes liquor and satellite effective 2001-02]	246,757,635	14.0%	274,291,101	12.1%	279,161,417	11.3%	312,209,380	11.5%	307,728,433	10.5%
Unclassified.....	223,150,824	12.6%	300,069,424	13.3%	337,526,708	13.7%	364,945,222	13.4%	402,090,764	13.7%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	35,793,543	2.0%	37,375,994	1.7%	39,798,801	1.6%	41,471,029	1.5%	44,376,737	1.5%
Total retail.....	1,591,265,103	90.1%	2,036,578,073	90.1%	2,215,398,864	89.8%	2,423,442,087	89.3%	2,597,972,442	88.8%
8% Highway use tax - motor vehicle leasing.....	18,406,868	1.0%	17,813,886	0.8%	20,189,023	0.8%	22,070,026	0.8%	25,272,634	0.9%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	269,706	0.0%	810,346	0.0%	1,191,022	0.0%	1,056,984	0.0%	1,120,985	0.0%
Use tax (see note).....	156,488,014	8.9%	204,790,362	9.1%	231,558,987	9.4%	267,421,582	9.9%	300,062,300	10.3%
Total retail and use tax (licenses when applicable)	1,766,429,691	100.0%	2,259,992,667	100.0%	2,468,337,897	100.0%	2,713,990,677	100.0%	2,924,428,360	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	1995-1996		1996-1997		1997-1998		1998-1999		1999-2000	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	95,450,439	3.1%	96,246,850	2.9%	100,886,318	2.9%	97,797,118	2.7%	101,312,348	2.8%
Automotive:	175,564,895	5.6%	179,432,550	5.4%	182,729,329	5.3%	194,445,894	5.4%	199,762,787	5.5%
Motor vehicle dealers.....	26,571,412	0.9%	27,656,981	0.8%	28,890,773	0.8%	30,580,041	0.9%	30,114,110	0.8%
Airplanes, boats - (3%) rate.....	11,112,787	0.4%	9,246,368	0.3%	11,130,350	0.3%	10,757,869	0.3%	10,803,837	0.3%
Manufactured home (mobile home) dealers.....	942,307	0.0%	872,889	0.0%	1,182,115	0.0%	1,433,685	0.0%	1,583,215	0.0%
Manufactured home (mobile home)-(2%) rate.....	16,748,017	0.5%	17,075,679	0.5%	17,368,139	0.5%	20,152,619	0.6%	19,389,423	0.5%
[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.....	120,190,372	3.9%	124,580,633	3.8%	124,157,952	3.6%	131,521,680	3.7%	137,872,202	3.8%
Food.....	701,781,868	22.6%	715,500,403	21.7%	740,721,893	21.5%	672,949,487	18.7%	524,284,128	14.5%
Furniture.....	125,592,766	4.0%	134,629,117	4.1%	142,354,550	4.1%	152,953,893	4.3%	154,258,498	4.3%
General merchandise.....	578,134,287	18.6%	616,428,509	18.7%	625,352,352	18.2%	684,542,657	19.0%	715,701,673	19.8%
Lumber and building material.....	295,341,240	9.5%	329,716,424	10.0%	342,385,447	9.9%	379,355,975	10.5%	402,377,626	11.1%
Utility services.....	329,155,356	10.6%	338,718,853	10.3%	351,593,637	10.2%	366,961,469	10.2%	375,669,973	10.4%
[includes liquor and satellite effective 2001-02]										
Unclassified.....	501,794,371	16.1%	630,798,541	19.1%	693,807,982	20.1%	771,872,702	21.5%	840,673,522	23.3%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	46,341,333	1.5%	50,320,348	1.5%	54,697,552	1.6%	52,009,309	1.4%	54,188,149	1.5%
Total retail.....	2,849,156,555	91.6%	3,091,791,595	93.7%	3,234,529,060	93.9%	3,372,888,504	93.8%	3,368,228,704	93.3%
8% Highway use tax - motor vehicle leasing.....	29,737,767	1.0%	32,388,443	1.0%	31,112,642	0.9%	35,398,039	1.0%	31,320,520	0.9%
Wholesale licenses.....	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).....	232,305,760	7.5%	173,143,800	5.2%	178,177,998	5.2%	187,927,990	5.2%	209,335,666	5.8%
Total retail and use tax (licenses when applicable)	3,111,625,603	100.0%	3,298,349,023	100.0%	3,444,923,553	100.0%	3,596,235,091	100.0%	3,608,884,890	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	103,360,801	2.8%	111,403,687	2.8%	117,690,127	2.7%	127,897,863	2.8%	142,766,762	2.9%
Automotive:	200,666,251	5.4%	208,599,593	5.2%	227,265,003	5.3%	245,227,323	5.3%	254,507,573	5.2%
Motor vehicle dealers.....	29,838,988	0.8%	32,029,558	0.8%	37,646,002	0.9%	39,596,595	0.9%	40,597,056	0.8%
Airplanes, boats - (3%) rate.....	10,816,022	0.3%	9,371,592	0.2%	9,659,261	0.2%	12,569,582	0.3%	11,395,303	0.2%
Manufactured home (mobile home) dealers.....	1,794,168	0.0%	2,703,611	0.1%	4,300,358	0.1%	3,705,412	0.1%	2,396,813	0.0%
Manufactured home (mobile home)-(2%) rate.....	15,764,953	0.4%	13,938,318	0.3%	10,035,961	0.2%	9,055,266	0.2%	5,607,207	0.1%
[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]		2,385,872	0.1%	7,032,204	0.1%
Other automotive.....	142,452,120	3.9%	150,556,514	3.8%	165,623,421	3.9%	177,914,596	3.8%	187,478,990	3.8%
Food.....	544,829,232	14.8%	592,373,707	14.8%	647,561,215	15.1%	698,906,710	15.1%	725,611,884	14.8%
Furniture.....	147,154,473	4.0%	152,256,737	3.8%	163,022,146	3.8%	168,784,595	3.7%	181,087,138	3.7%
General merchandise.....	739,689,728	20.0%	779,544,745	19.5%	836,211,296	19.5%	905,225,841	19.6%	987,088,322	20.2%
Lumber and building material.....	398,824,508	10.8%	417,621,545	10.5%	442,421,857	10.3%	509,484,600	11.0%	594,458,884	12.1%
Utility services.....	382,383,571	10.4%	502,420,816	12.6%	638,345,779	14.9%	645,652,114	14.0%	669,470,423	13.7%
[includes liquor and satellite effective 2001-02]										
Unclassified.....	879,966,505	23.8%	1,159,122,440	29.0%	1,145,217,411	26.7%	1,237,648,867	26.8%	1,249,760,813	25.5%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	54,284,377	1.5%	44,467,748	1.1%	43,686,015	1.0%	43,196,807	0.9%	46,272,351	0.9%
Total retail.....	3,451,159,446	93.5%	3,967,811,018	99.3%	4,261,420,849	99.3%	4,582,024,720	99.1%	4,851,024,149	99.1%
8% Highway use tax - motor vehicle leasing.....	25,710,847	0.7%	26,196,182	0.7%	29,768,723	0.7%	40,780,642	0.9%	43,909,573	0.9%
Wholesale licenses.....	-	-	-	-	-	-	-	-	-	-
[Repealed for taxes paid on or after July 1, 1998.]										
Use tax (see note).....	213,868,145	5.8%	-	-	-	-	-	-	-	-
Total retail and use tax (licenses when applicable)	3,690,738,438	100.0%	3,994,007,200	100.0%	4,291,189,572	100.0%	4,622,805,361	100.0%	4,894,933,722	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 32. - 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, 2007.

Use tax category:

Amounts shown for 1990-91 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.

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 and municipalities. 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).]

[Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.]

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, intrastate, intrastate, toll, private telecommunications, and mobile telecommunications services.

[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, increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services.]

[Effective January 1, 2006, the combined general rate of 7% sales and use tax is imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.]

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 32.1 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 1990-91

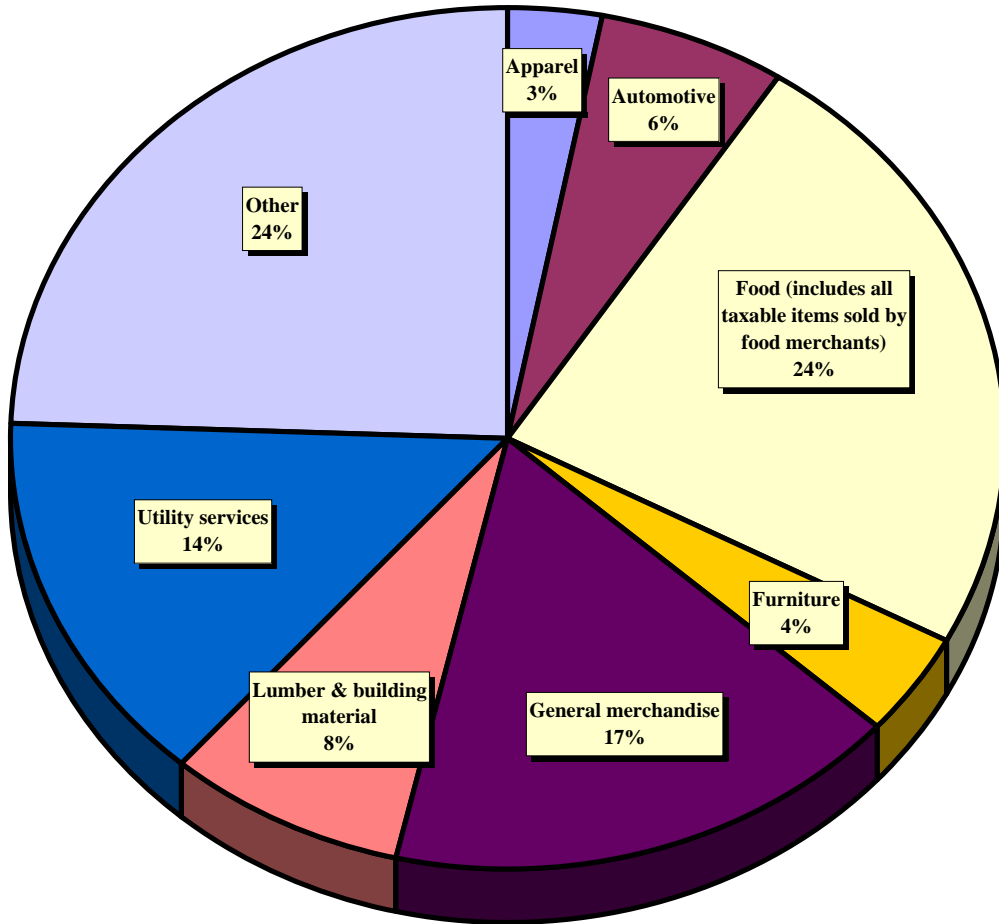
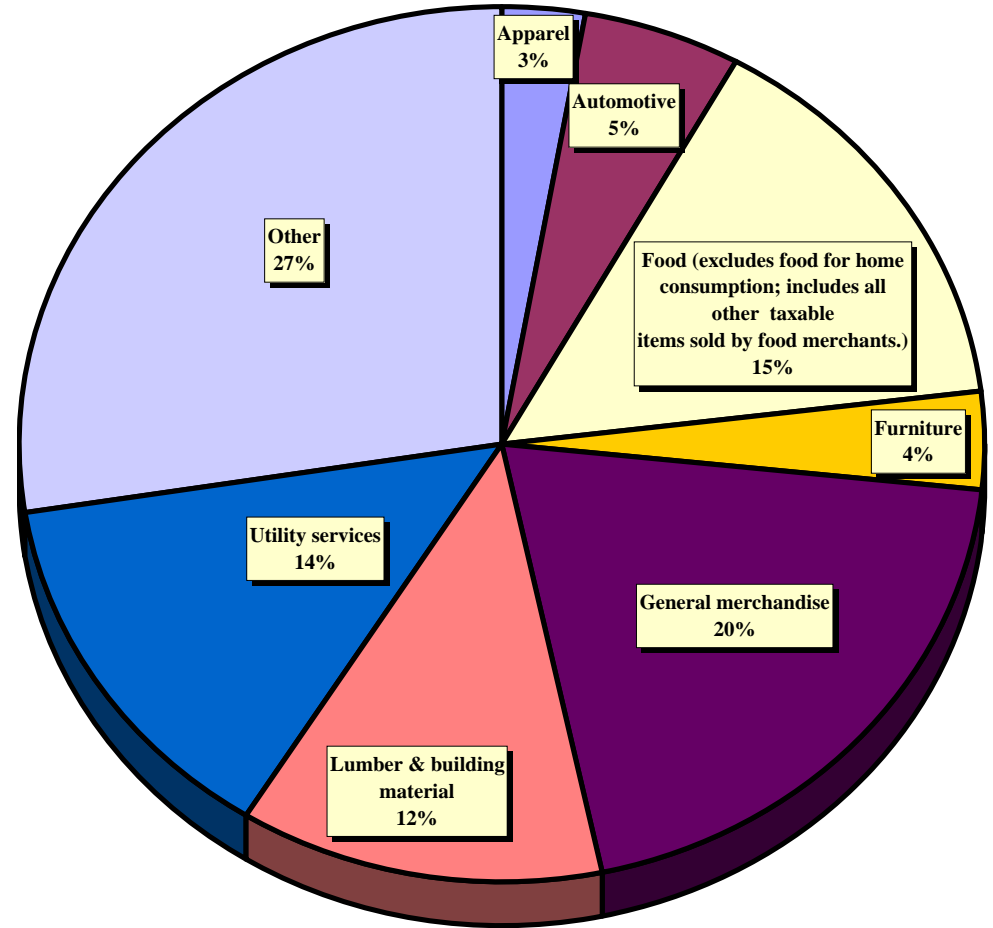


Figure 32.2 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 2004-05



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. Food for home consumption was taxed during 1990-91, but not during 2004-05.

TABLE 33. 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	12,218,400	36,277,066	288,688,759	146,159,528	434,848,287
2004-05.....	3,778,056	2,093,803	5,871,859	193,330,569	105,735,414	299,065,983	91,837,792	51,358,481	143,196,273	20,989,281	19,023,962	40,013,243	309,935,699	178,211,659	488,147,358

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
	2004-05	10,241,254

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

[Refunds are combined State and County taxes]

Fiscal year	Counties [\$]	Muni-cipalities [\$]	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
2004-05.....	33,611,388	37,980,635	55,756,526	4,587,304	3,113,050	8,147,370	15,847,724	143,196,273

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 35. SALES AND USE TAX NONPROFIT REFUNDS BY FISCAL YEAR
 [Refunds are combined State and County taxes]

Size of Refund	Fiscal year 2003-04				Fiscal year 2004-05			
	Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total
< \$10,000	8,517	89.02%	14,464,464	5.62%	8,449	87.61%	15,395,408	5.15%
\$10,001 - \$50,000	761	7.95%	16,020,770	6.23%	886	9.19%	17,999,637	6.02%
\$50,001 - \$100,000	127	1.33%	8,851,079	3.44%	120	1.24%	8,190,351	2.74%
\$100,001 - \$500,000	109	1.14%	24,192,123	9.40%	130	1.35%	25,340,491	8.47%
\$500,001 - \$1,000,000	20	0.21%	13,682,039	5.32%	22	0.23%	15,661,775	5.24%
\$1,000,001 +	34	0.36%	180,061,902	69.99%	37	0.38%	216,478,319	72.38%
Total	9,568	100.00%	257,272,378	100.00%	9,644	100.00%	299,065,983	100.00%

Detail may not add to totals due to rounding.

Nonprofit Entity Type	Fiscal year 2003-04				Fiscal year 2004-05			
	Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total
Hospitals	86	52.76%	165,475,934	75.93%	88	46.56%	192,955,231	74.94%
Educational institutions:								
Collegiate institutions	15	9.20%	39,792,494	18.26%	24	12.70%	49,624,545	19.27%
Elementary, secondary institutions	8	4.91%	1,463,994	0.67%	11	5.82%	2,274,013	0.88%
Churches, orphanages, and other religious institutions	12	7.36%	2,299,304	1.06%	15	7.94%	2,710,671	1.05%
Charitable and other institutions	20	12.27%	4,954,932	2.27%	27	14.29%	6,301,189	2.45%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	22	13.50%	3,949,407	1.81%	24	12.70%	3,614,936	1.40%
Total	163	100.00%	217,936,065	100.00%	189	100.00%	257,480,586	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 through June 30, 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 the calendar year preceding the fiscal year ended (year shown).

TABLE 36. - 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, 2007.

Other use tax category: Amounts shown for 1990-91 through 2000-01 reflect use taxes generated from sales of manufactured homes; airplanes and boats are included in this category for 1990-91 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.

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

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 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.

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).]

[Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate; taxation of candy sold through vending machines remains unchanged.]

Utility services group:

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

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 October 1, 2005, the rate will increase from 6% to the combined general rate of 7%.]

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.

[Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services.]

[Effective January 1, 2006, the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.]

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.

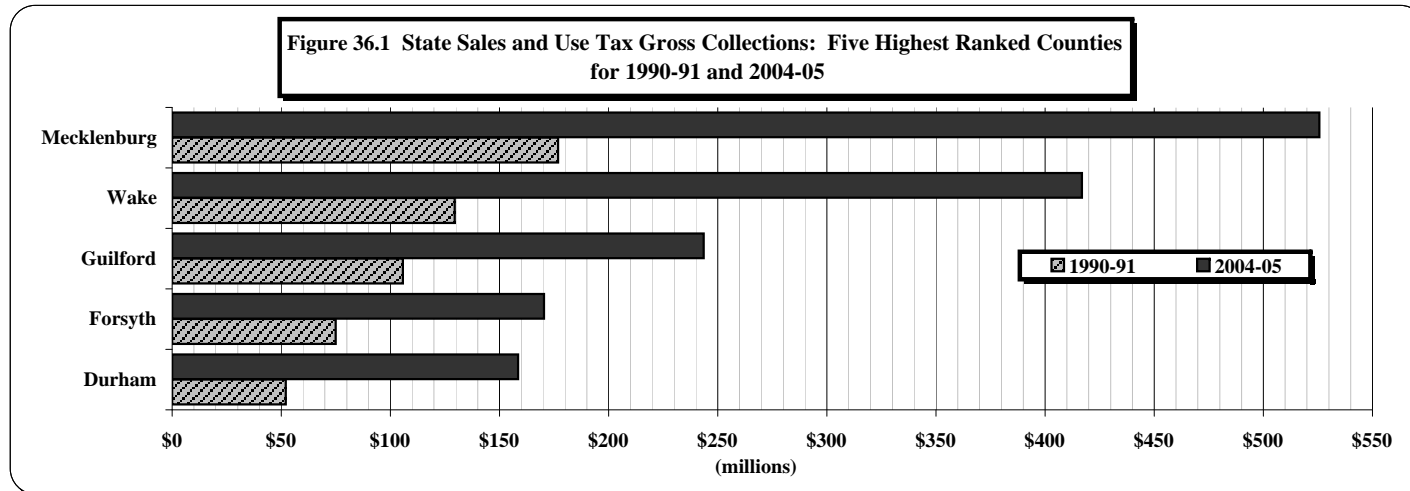


TABLE 37. STATE SALES AND USE TAX: GROSS RETAIL SALES REPORTED BY COUNTY

[G.S. 105 ARTICLE 5]

County	1990-1991 [\$1,000]	1991-1992 [\$1,000]	1992-1993 [\$1,000]	1993-1994 [\$1,000]	1994-1995 [\$1,000]	1995-1996 [\$1,000]	1996-1997 [\$1,000]	1997-1998 [\$1,000]	Year-over-year % change						
									92/91	93/92	94/93	95/94	96/95	97/96	98/97
Alamance.....	1,000,548	1,011,485	1,070,864	1,163,728	1,253,479	1,377,551	1,492,400	1,535,421	1.1%	5.9%	8.7%	7.7%	9.9%	8.3%	2.9%
Alexander.....	114,793	119,380	123,953	121,904	130,061	145,028	155,214	163,335	4.0%	3.8%	-1.7%	6.7%	11.5%	7.0%	5.2%
Alleghany.....	47,683	46,168	47,246	47,268	56,432	56,605	60,537	64,861	-3.2%	2.3%	4.3%	14.5%	0.3%	6.9%	7.1%
Anson.....	105,359	106,002	105,916	111,255	114,608	121,670	131,597	134,308	0.6%	-0.1%	5.0%	3.0%	6.2%	8.2%	2.1%
Ashe.....	120,244	119,571	125,510	139,993	143,564	150,835	171,394	184,067	-0.6%	5.0%	11.5%	2.6%	5.1%	13.6%	7.4%
Avery.....	106,489	108,705	114,694	130,389	139,403	152,313	170,942	181,330	2.1%	5.5%	13.7%	6.9%	9.3%	12.2%	6.1%
Beaufort.....	327,764	320,662	342,602	364,489	377,785	396,506	427,570	417,990	-2.2%	6.8%	6.4%	3.6%	5.0%	7.8%	-2.2%
Bertie.....	65,774	63,499	66,904	72,101	69,774	72,622	73,077	70,787	-3.5%	5.4%	7.8%	-3.2%	4.1%	0.6%	-3.1%
Bladen.....	167,042	163,611	179,082	186,973	199,148	208,863	218,330	234,635	-2.1%	9.5%	4.4%	6.5%	4.9%	4.5%	7.5%
Brunswick.....	353,491	367,797	402,067	457,592	504,798	560,328	622,389	681,491	4.0%	9.3%	13.8%	10.3%	11.0%	11.1%	9.5%
Buncombe.....	1,823,433	1,880,765	2,025,115	2,311,741	2,529,695	2,738,660	2,898,788	3,081,052	3.1%	7.7%	14.2%	9.4%	8.3%	5.8%	6.3%
Burke.....	433,728	453,605	487,079	519,369	569,807	608,037	643,082	677,341	4.6%	7.4%	6.6%	9.7%	6.7%	5.8%	5.3%
Cabarrus.....	699,834	727,966	772,914	883,790	987,801	1,075,812	1,169,359	1,287,733	4.0%	6.2%	14.3%	11.8%	8.9%	8.7%	10.1%
Caldwell.....	432,789	441,291	473,076	520,800	559,687	591,287	614,079	626,774	2.0%	7.2%	10.1%	7.5%	5.6%	3.9%	2.1%
Camden.....	15,036	13,725	16,182	17,738	17,738	18,060	21,365	20,818	-8.7%	17.9%	4.8%	4.6%	1.8%	18.3%	-2.6%
Carteret.....	461,755	479,076	514,777	573,294	630,435	662,010	709,586	743,756	3.8%	7.5%	11.4%	10.0%	5.0%	7.2%	4.8%
Caswell.....	38,533	38,113	38,336	41,864	46,263	51,496	57,287	60,975	-1.1%	0.6%	9.2%	10.5%	11.3%	11.2%	6.4%
Catawba.....	1,301,265	1,355,617	1,467,124	1,663,873	1,830,623	1,936,810	2,063,389	2,165,884	4.2%	8.2%	13.4%	10.0%	5.8%	6.5%	5.0%
Chatham.....	199,404	230,662	243,362	259,683	284,349	318,366	356,621	341,704	15.7%	5.5%	6.7%	9.5%	12.0%	12.0%	-4.2%
Cherokee.....	132,411	136,894	151,708	175,485	220,135	244,115	266,723	302,025	3.4%	10.8%	15.7%	25.4%	10.9%	9.3%	13.2%
Chowan.....	80,792	81,670	84,321	92,838	102,515	99,137	105,939	108,890	1.1%	3.2%	10.1%	10.4%	-3.3%	6.9%	2.8%
Clay.....	26,207	30,889	35,595	37,510	40,184	40,003	45,866	45,565	17.9%	15.2%	5.4%	7.1%	-0.4%	14.7%	-0.7%
Cleveland.....	675,163	692,310	720,002	809,593	894,118	935,986	1,026,730	1,105,270	2.5%	4.0%	12.4%	10.4%	4.7%	9.7%	7.6%
Columbus.....	324,035	324,672	345,075	357,708	380,022	418,723	453,271	455,158	0.2%	6.3%	3.7%	6.2%	10.2%	8.3%	0.4%
Craven.....	554,103	578,196	606,122	666,413	699,939	729,092	779,300	804,973	4.3%	4.8%	9.9%	5.0%	4.2%	6.9%	3.3%
Cumberland.....	1,797,922	1,975,382	2,159,904	2,344,069	2,514,060	2,670,468	2,856,078	2,852,575	9.9%	9.3%	8.5%	7.3%	6.2%	7.0%	-0.1%
Currituck.....	81,693	90,426	102,242	117,774	139,514	147,785	164,118	181,040	10.7%	13.1%	15.2%	18.5%	5.9%	11.1%	10.3%
Dare.....	463,833	473,837	508,862	580,368	643,334	676,520	715,815	800,062	2.2%	7.4%	14.1%	10.8%	5.2%	5.8%	11.8%
Davidson.....	828,621	865,136	948,887	946,763	1,009,522	1,066,520	1,151,388	1,265,289	4.4%	9.7%	-0.2%	6.6%	5.6%	8.0%	9.9%
Davie.....	171,071	176,983	184,959	184,449	197,061	205,696	226,378	240,489	3.5%	4.5%	-0.3%	6.8%	4.4%	10.1%	6.2%
Duplin.....	209,330	222,735	230,765	239,318	260,942	333,200	466,786	330,493	6.4%	3.6%	3.7%	9.0%	27.7%	40.1%	-29.2%
Durham.....	1,695,664	1,744,493	1,918,310	2,112,720	2,373,627	2,580,145	2,725,364	2,969,822	2.9%	10.0%	10.1%	12.3%	8.7%	5.6%	9.0%
Edgecombe.....	397,366	395,337	361,391	330,362	366,846	399,938	462,524	463,539	-0.5%	-8.6%	-8.6%	11.0%	9.0%	15.6%	0.2%
Forsyth.....	3,214,643	3,415,059	3,664,056	3,957,672	4,421,978	4,719,601	5,050,244	5,286,343	6.2%	7.3%	8.0%	11.7%	6.7%	7.0%	4.7%
Franklin.....	146,565	145,239	158,620	175,690	198,069	212,080	234,622	258,263	-0.9%	9.2%	10.8%	12.7%	7.1%	10.6%	10.1%
Gaston.....	1,344,040	1,374,262	1,457,042	1,576,886	1,752,540	1,881,257	1,934,128	2,009,809	2.2%	6.0%	8.2%	11.1%	7.3%	2.8%	3.9%
Gates.....	35,171	38,636	41,592	43,685	47,131	47,272	50,811	51,278	9.9%	7.7%	5.0%	7.9%	0.3%	7.5%	0.9%
Graham.....	27,750	30,148	34,743	34,623	33,301	35,280	36,298	37,055	8.6%	15.2%	-0.3%	-3.8%	5.9%	2.9%	2.1%
Granville.....	190,907	197,024	213,441	224,106	235,844	251,814	282,826	291,606	3.2%	8.3%	5.0%	5.2%	6.8%	12.3%	3.1%
Greene.....	46,349	45,932	49,228	50,621	55,440	61,412	76,973	59,018	-0.9%	7.2%	2.8%	9.5%	10.8%	25.3%	-23.3%
Guilford.....	5,102,864	5,274,010	5,707,616	6,407,038	7,144,204	7,515,663	7,937,678	8,628,148	3.4%	8.2%	12.3%	11.5%	5.2%	5.6%	8.7%
Halifax.....	401,899	407,715	416,024	426,148	465,299	499,857	527,559	514,217	1.4%	2.0%	2.4%	9.2%	7.4%	5.5%	-2.5%
Harnett.....	355,744	376,030	413,245	437,981	461,113	489,882	526,804	508,613	5.7%	9.9%	6.0%	5.3%	6.2%	7.5%	-3.5%
Haywood.....	377,003	402,546	419,214	450,348	475,365	517,175	565,693	612,036	6.8%	4.1%	7.4%	5.6%	8.8%	9.4%	8.2%
Henderson.....	556,295	603,684	608,916	664,921	705,633	737,578	854,905	892,452	8.5%	0.9%	9.2%	6.1%	4.5%	15.9%	4.4%
Hertford.....	195,621	188,348	186,800	205,933	214,226	240,316	240,295	248,460	-3.7%	-0.8%	10.2%	4.0%	12.2%	0.0%	3.4%
Hoke.....	63,469	66,454	72,104	79,418	87,001	89,373	93,831	86,661	4.7%	8.5%	10.1%	9.5%	2.7%	5.0%	-7.6%
Hyde.....	29,198	28,595	29,100	32,260	32,723	34,567	35,468	40,529	-2.1%	1.8%	10.9%	1.4%	5.6%	2.6%	14.3%
Iredell.....	862,385	902,975	966,656	1,111,791	1,242,027	1,365,508	1,492,322	1,650,093	4.7%	7.1%	15.0%	11.7%	9.9%	9.3%	10.6%
Jackson.....	184,952	198,740	208,399	169,120	188,712	206,421	248,406	266,270	7.5%	4.9%	-18.8%	11.6%	9.4%	20.3%	7.2%

TABLE 37 . - Continued

County	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	Year-over-year % change						
	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	92/91	93/92	94/93	95/94	96/95	97/96	98/97
Johnston.....	588,301	644,835	684,749	772,255	812,653	917,623	1,030,242	1,106,176	9.6%	6.2%	12.8%	5.2%	12.9%	12.3%	7.4%
Jones.....	38,989	39,445	42,531	41,849	35,214	26,738	28,255	31,061	1.2%	7.8%	-1.6%	-15.9%	-24.1%	5.7%	9.9%
Lee.....	393,037	427,893	470,198	502,893	562,285	574,287	651,221	683,177	8.9%	9.9%	7.0%	11.8%	2.1%	13.4%	4.9%
Lenoir.....	507,180	527,962	558,724	628,639	688,163	744,207	790,546	775,348	4.1%	5.8%	12.5%	9.5%	8.1%	6.2%	-1.9%
Lincoln.....	270,556	274,371	289,548	321,598	344,709	387,373	427,871	476,652	1.4%	5.5%	11.1%	7.2%	12.4%	10.5%	11.4%
Macon.....	205,810	217,333	229,489	246,606	270,025	290,246	308,573	339,733	5.6%	5.6%	7.5%	9.5%	7.5%	6.3%	10.1%
Madison.....	50,971	53,087	54,062	59,504	59,962	59,978	67,308	63,378	4.2%	1.8%	10.1%	0.8%	0.0%	12.2%	-5.8%
Martin.....	162,168	172,761	181,268	184,670	201,817	217,133	217,164	203,990	6.5%	4.9%	1.9%	9.3%	7.6%	0.0%	-6.1%
McDowell.....	198,356	209,590	225,557	244,215	264,055	285,441	334,952	352,545	5.7%	7.6%	8.3%	8.1%	8.1%	17.3%	5.3%
Mecklenburg....	8,584,648	8,515,428	9,315,495	10,386,860	11,357,291	12,796,551	14,852,942	15,474,469	-0.8%	9.4%	11.5%	9.3%	12.7%	16.1%	4.2%
Mitchell.....	103,382	98,252	101,124	108,477	106,624	111,293	124,902	120,392	-5.0%	2.9%	7.3%	-1.7%	4.4%	12.2%	-3.6%
Montgomery....	126,264	119,321	143,633	164,546	175,917	181,766	196,367	195,400	-5.5%	20.4%	14.6%	6.9%	3.3%	8.0%	-0.5%
Moore.....	464,969	506,784	557,703	609,214	673,652	706,360	795,673	858,742	9.0%	10.0%	9.2%	10.6%	4.9%	12.6%	7.9%
Nash.....	866,500	900,485	963,878	1,036,442	1,140,571	1,282,557	1,425,316	1,429,888	3.9%	7.0%	7.5%	10.0%	12.4%	11.1%	0.3%
New Hanover....	1,631,853	1,672,888	1,742,043	1,949,193	2,196,565	2,401,271	2,762,887	2,795,146	2.5%	4.1%	11.9%	12.7%	9.3%	15.1%	1.2%
Northampton....	54,347	53,468	54,092	56,887	63,434	64,651	67,083	60,876	-1.6%	1.2%	5.2%	11.5%	1.9%	3.8%	-9.3%
Onslow.....	624,251	680,165	705,545	763,771	829,665	906,618	1,026,603	1,030,573	9.0%	3.7%	8.3%	8.6%	9.3%	13.2%	0.4%
Orange.....	640,743	638,895	698,037	770,782	846,809	867,152	931,514	977,264	-0.3%	9.3%	10.4%	9.9%	2.4%	7.4%	4.9%
Pamlico.....	43,819	43,242	47,519	50,197	51,684	56,901	62,396	65,362	-1.3%	9.9%	5.6%	3.0%	10.1%	9.7%	4.8%
Pasquotank....	279,392	291,470	300,964	316,031	336,712	354,880	394,964	415,170	4.3%	3.3%	5.0%	6.5%	5.4%	11.3%	5.1%
Pender.....	105,320	111,527	125,676	147,820	156,243	170,079	208,116	231,216	5.9%	12.7%	17.6%	5.7%	8.9%	22.4%	11.1%
Perquimans....	30,435	30,367	30,967	35,980	40,558	43,104	45,332	43,315	-0.2%	2.0%	16.2%	12.7%	6.3%	5.2%	-4.4%
Person.....	179,171	186,044	196,958	225,002	240,862	255,524	287,503	296,922	3.8%	5.9%	14.2%	7.0%	6.1%	12.5%	3.3%
Pitt.....	886,750	924,524	987,563	1,155,921	1,294,650	1,420,060	1,592,361	1,740,916	4.3%	6.8%	17.0%	12.0%	9.7%	12.1%	9.3%
Polk.....	58,671	60,761	64,130	72,867	82,205	86,285	91,310	94,845	3.6%	5.5%	13.6%	12.8%	5.0%	5.8%	3.9%
Randolph.....	622,547	665,693	708,077	780,576	811,082	863,709	906,154	961,899	6.9%	6.4%	10.2%	3.9%	6.5%	4.9%	6.2%
Richmond.....	268,341	272,538	301,151	310,172	334,058	346,640	381,906	384,310	1.6%	10.5%	3.0%	7.7%	3.8%	10.2%	0.6%
Robeson.....	631,243	656,486	708,419	765,605	830,430	882,062	900,460	912,217	4.0%	7.9%	8.1%	8.5%	6.2%	2.1%	1.3%
Rockingham....	470,349	483,457	518,099	541,890	573,544	597,975	642,615	704,811	2.8%	7.2%	4.6%	5.8%	4.3%	7.5%	9.7%
Rowan.....	718,172	747,299	766,818	787,989	841,719	884,521	968,459	1,056,147	4.1%	2.6%	2.8%	6.8%	5.1%	9.5%	9.1%
Rutherford.....	472,776	478,049	463,041	487,351	475,536	472,179	485,052	483,081	1.1%	-3.1%	5.3%	-2.4%	-0.7%	2.7%	-0.4%
Sampson.....	260,389	292,202	318,940	365,397	397,945	414,463	482,633	497,056	12.2%	9.2%	14.6%	8.9%	4.2%	16.4%	3.0%
Scotland.....	230,674	236,086	249,653	262,175	282,938	303,205	324,109	331,413	2.3%	5.7%	5.0%	7.9%	7.2%	6.9%	2.3%
Stanly.....	383,614	380,467	400,419	438,899	481,751	490,929	517,133	548,028	-0.8%	5.2%	9.6%	9.8%	1.9%	5.3%	6.0%
Stokes.....	119,084	119,883	124,734	131,854	148,633	149,099	159,069	161,158	0.7%	4.0%	5.7%	12.7%	0.3%	6.7%	1.3%
Surry.....	590,776	595,020	637,470	697,623	722,385	754,760	830,504	859,532	0.7%	7.1%	9.4%	3.5%	4.5%	10.0%	3.5%
Swain.....	52,974	52,003	51,561	55,631	60,243	64,483	67,839	68,447	-1.8%	-0.8%	7.9%	8.3%	7.0%	5.2%	0.9%
Transylvania....	130,295	141,692	160,978	174,901	184,329	207,930	217,180	225,368	8.7%	13.6%	8.6%	5.4%	12.8%	4.4%	3.8%
Tyrrell.....	17,764	15,004	16,638	18,587	18,634	20,336	18,710	19,284	-15.5%	10.9%	11.7%	0.3%	9.1%	-8.0%	3.1%
Union.....	646,475	675,161	758,924	778,787	867,530	991,135	1,101,801	1,113,199	4.4%	12.4%	2.6%	11.4%	14.2%	11.2%	1.0%
Vance.....	294,213	289,047	327,549	357,387	375,096	417,894	460,598	480,512	-1.8%	13.3%	9.1%	5.0%	11.4%	10.2%	4.3%
Wake.....	5,182,233	5,287,644	5,968,509	6,663,017	7,649,497	8,440,787	9,669,936	10,318,840	2.0%	12.9%	11.6%	14.8%	10.3%	14.6%	6.7%
Warren.....	56,796	53,832	51,923	56,808	59,963	61,644	65,701	69,236	-5.2%	-3.5%	9.4%	5.6%	2.8%	6.6%	5.4%
Washington....	74,170	81,548	84,574	90,607	89,554	92,045	92,795	89,600	9.9%	3.7%	7.1%	-1.2%	2.8%	0.8%	-3.4%
Watauga.....	353,498	370,294	392,775	434,118	464,453	524,196	567,525	626,189	4.8%	6.1%	10.5%	7.0%	12.9%	8.3%	10.3%
Wayne.....	848,777	842,424	886,989	985,194	1,064,187	1,060,402	1,115,542	1,141,734	-0.7%	5.3%	11.1%	8.0%	-0.4%	5.2%	2.3%
Wilkes.....	395,793	404,297	412,135	469,840	494,254	505,455	519,815	555,374	2.1%	1.9%	14.0%	5.2%	2.3%	2.8%	6.8%
Wilson.....	670,843	662,108	672,468	720,266	769,135	843,964	903,786	952,802	-1.3%	1.6%	7.1%	6.8%	9.7%	7.1%	5.4%
Yadkin.....	134,037	140,153	141,503	151,716	165,517	172,545	200,617	216,190	4.6%	1.0%	7.2%	9.1%	4.2%	16.3%	7.8%
Yancey.....	65,968	76,570	77,565	83,340	87,570	89,771	96,968	106,777	16.1%	1.3%	7.4%	5.1%	2.5%	8.0%	10.1%
Unallocated.....	4,862,977	5,170,559	5,630,136	5,935,042	7,462,220	11,797,414	17,947,485	17,976,146	6.3%	8.9%	5.4%	25.7%	58.1%	52.1%	0.2%
Statewide totals	64,038,693	66,122,475	71,224,237	78,029,668	86,592,403	97,352,867	112,057,953	116,762,211	3.3%	7.7%	9.6%	11.0%	12.4%	15.1%	4.2%

TABLE 37 . - Continued

County	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Year-over-year % change						
	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	99/98	00/99	01/00	02/01	03/02	04/03	05/04
Alamance.....	1,535,421	1,609,891	1,620,578	1,712,542	1,628,027	1,599,676	1,685,160	1,870,885	4.9%	0.7%	5.7%	-4.9%	-1.7%	5.3%	11.0%
Alexander.....	163,335	176,204	175,231	201,236	199,897	214,625	219,479	263,139	7.9%	-0.6%	14.8%	-0.7%	7.4%	2.3%	19.9%
Alleghany.....	64,861	68,919	69,659	70,339	64,728	68,793	75,918	91,604	6.3%	1.1%	1.0%	-8.0%	6.3%	10.4%	20.7%
Anson.....	134,308	131,085	143,147	150,374	152,263	158,091	171,517	197,625	-2.4%	9.2%	5.0%	1.3%	3.8%	8.5%	15.2%
Ashe.....	184,067	173,806	170,268	184,810	227,249	227,636	240,853	277,731	-5.6%	-2.0%	8.5%	23.0%	0.2%	5.8%	15.3%
Avery.....	181,330	178,969	181,329	195,216	189,411	193,009	194,181	215,967	-1.3%	1.3%	7.7%	-3.0%	1.9%	0.6%	11.2%
Beaufort.....	417,990	447,962	459,962	464,156	474,159	514,154	533,862	637,219	7.2%	2.7%	0.9%	2.2%	8.4%	3.8%	19.4%
Bertie.....	70,787	73,082	76,625	76,700	72,119	75,823	85,683	97,438	3.2%	4.8%	0.1%	-6.0%	5.1%	13.0%	13.7%
Bladen.....	234,635	251,541	255,746	265,112	267,435	297,147	326,091	326,453	7.2%	1.7%	3.7%	0.9%	11.1%	9.7%	0.1%
Brunswick.....	681,491	729,195	779,889	826,683	882,559	953,953	1,019,505	1,142,104	7.0%	7.0%	6.0%	6.8%	8.1%	6.9%	12.0%
Buncombe.....	3,081,052	3,211,541	3,244,934	3,385,178	3,431,309	3,429,967	3,648,144	4,123,102	4.2%	1.0%	4.3%	1.4%	0.0%	6.4%	13.0%
Burke.....	677,341	696,509	704,203	769,605	727,377	720,954	761,380	829,998	2.8%	1.1%	9.3%	-5.5%	-0.9%	5.6%	9.0%
Cabarrus.....	1,287,733	1,459,804	1,747,743	1,903,125	2,035,626	2,181,850	2,326,552	2,623,753	13.4%	19.7%	8.9%	7.0%	7.2%	6.6%	12.8%
Caldwell.....	626,774	665,936	690,378	703,610	651,553	661,407	656,191	704,818	6.2%	3.7%	1.9%	-7.4%	1.5%	-0.8%	7.4%
Camden.....	20,818	21,676	23,433	27,648	26,784	45,929	35,718	60,606	4.1%	8.1%	18.0%	-3.1%	71.5%	-22.2%	69.7%
Carteret.....	743,756	766,640	778,265	784,225	812,703	883,303	944,749	1,016,546	3.1%	1.5%	0.8%	3.6%	8.7%	7.0%	7.6%
Caswell.....	60,975	64,985	68,147	72,386	60,830	69,246	65,489	76,694	6.6%	4.9%	6.2%	-16.0%	13.8%	-5.4%	17.1%
Catawba.....	2,165,884	2,279,471	2,319,595	2,453,110	2,299,791	2,349,653	2,556,151	2,782,689	5.2%	1.8%	5.8%	-6.3%	2.2%	8.8%	8.9%
Chatham.....	341,704	367,416	358,915	387,676	384,114	377,080	407,649	448,103	7.5%	-2.3%	8.0%	-0.9%	-1.8%	8.1%	9.9%
Cherokee.....	302,025	326,713	342,396	343,083	349,041	378,915	367,387	401,633	8.2%	4.8%	0.2%	1.7%	8.6%	-3.0%	9.3%
Chowan.....	108,890	107,004	110,226	117,844	116,085	116,854	134,010	149,519	-1.7%	3.0%	6.9%	-1.5%	0.7%	14.7%	11.6%
Clay.....	45,565	65,021	74,536	83,199	100,300	114,527	129,153	144,119	42.7%	14.6%	11.6%	20.6%	14.2%	12.8%	11.6%
Cleveland.....	1,105,270	1,102,928	1,101,193	1,038,790	960,671	955,158	969,690	1,077,984	-0.2%	-0.2%	-5.7%	-7.5%	-0.6%	1.5%	11.2%
Columbus.....	455,158	471,744	461,471	460,561	443,735	457,420	512,767	591,463	3.6%	-2.2%	-0.2%	-3.7%	3.1%	12.1%	15.3%
Craven.....	804,973	839,600	887,336	930,509	900,390	976,058	1,063,605	1,183,970	4.3%	5.7%	4.9%	-3.2%	8.4%	9.0%	11.3%
Cumberland.....	2,852,575	2,909,513	3,018,719	3,023,363	2,974,131	3,017,710	3,351,729	3,683,504	2.0%	3.8%	0.2%	-1.6%	1.5%	11.1%	9.9%
Currituck.....	181,040	197,588	235,342	264,097	257,153	278,447	290,888	303,206	9.1%	19.1%	12.2%	-2.6%	8.3%	4.5%	4.2%
Dare.....	800,062	869,838	929,860	1,029,650	1,119,273	1,229,180	1,303,383	1,396,670	8.7%	6.9%	10.7%	8.7%	9.8%	6.0%	7.2%
Davidson.....	1,265,289	1,331,327	1,323,658	1,304,522	1,252,384	1,279,069	1,393,849	1,551,773	5.2%	-0.6%	-1.4%	-4.0%	2.1%	9.0%	11.3%
Davie.....	240,489	268,890	276,983	302,239	264,670	264,526	265,467	289,183	11.8%	3.0%	9.1%	-12.4%	-0.1%	0.4%	8.9%
Duplin.....	330,493	302,213	317,643	320,310	339,195	333,228	369,927	429,304	-8.6%	5.1%	0.8%	5.9%	-1.8%	11.0%	16.1%
Durham.....	2,969,822	3,167,577	3,455,668	3,688,799	4,057,352	4,597,853	4,646,891	5,085,956	6.7%	9.1%	6.7%	10.0%	13.3%	1.1%	9.4%
Edgecombe.....	463,539	447,493	439,816	414,918	388,141	395,838	437,200	491,756	-3.5%	-1.7%	-5.7%	-6.5%	2.0%	10.4%	12.5%
Forsyth.....	5,286,343	5,299,606	5,315,588	5,494,698	5,487,579	5,690,504	5,886,010	6,266,564	0.3%	0.3%	3.4%	-0.1%	3.7%	3.4%	6.5%
Franklin.....	258,263	299,302	301,263	290,829	294,106	295,218	343,357	415,134	15.9%	0.7%	-3.5%	1.1%	0.4%	16.3%	20.9%
Gaston.....	2,009,809	2,076,328	2,090,693	2,158,528	2,041,756	2,157,602	2,160,274	2,330,817	3.3%	0.7%	3.2%	-5.4%	5.7%	0.1%	7.9%
Gates.....	51,278	48,895	43,555	38,388	36,801	38,114	39,503	45,611	-4.6%	-10.9%	-11.9%	-4.1%	3.6%	3.6%	15.5%
Graham.....	37,055	37,340	35,481	39,776	40,679	44,455	51,045	61,570	0.8%	-5.0%	12.1%	2.3%	9.3%	14.8%	20.6%
Granville.....	291,606	331,636	331,052	348,125	354,378	376,442	404,147	432,857	13.7%	-0.2%	5.2%	1.8%	6.2%	7.4%	7.1%
Greene.....	59,018	58,003	56,734	57,631	50,110	52,294	55,268	63,863	-1.7%	-2.2%	1.6%	-13.1%	4.4%	5.7%	15.6%
Guilford.....	8,628,148	9,271,941	9,243,741	9,371,295	8,545,992	8,493,801	8,760,037	9,518,386	7.5%	-0.3%	1.4%	-8.8%	-0.6%	3.1%	8.7%
Halifax.....	514,217	503,870	502,095	503,259	510,255	585,993	628,330	654,981	-2.0%	-0.4%	0.2%	1.4%	14.8%	7.2%	4.2%
Harnett.....	508,613	526,701	546,428	567,328	549,335	598,200	673,834	819,600	3.6%	3.7%	3.8%	-3.2%	8.9%	12.6%	21.6%
Haywood.....	612,036	655,735	622,025	614,882	620,573	645,580	737,708	768,835	7.1%	-5.1%	-1.1%	0.9%	4.0%	14.3%	4.2%
Henderson.....	892,452	877,376	932,309	978,504	1,011,573	1,141,059	1,234,268	1,288,953	-1.7%	6.3%	5.0%	3.4%	12.8%	8.2%	4.4%
Hertford.....	248,460	251,884	292,567	304,290	253,346	262,377	296,840	337,275	1.4%	16.2%	4.0%	-16.7%	3.6%	13.1%	13.6%
Hoke.....	86,661	89,959	89,322	86,881	95,603	111,022	120,968	141,037	3.8%	-0.7%	-2.7%	10.0%	16.1%	9.0%	16.6%
Hyde.....	40,529	42,399	42,734	48,843	51,139	49,882	48,538	50,933	4.6%	0.8%	14.3%	4.7%	-2.5%	-2.7%	4.9%
Iredell.....	1,650,093	1,766,993	1,710,150	1,759,104	1,677,426	1,821,225	2,079,578	2,370,070	7.1%	-3.2%	2.9%	-4.6%	8.6%	14.2%	14.0%
Jackson.....	266,270	273,638	303,301	319,532	320,017	338,855	358,478	389,271	2.8%	10.8%	5.4%	0.2%	5.9%	5.8%	8.6%

TABLE 37 . - Continued

County	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	Year-over-year % change						
	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	99/98	00/99	01/00	02/01	03/02	04/03	05/04
Johnston.....	1,106,176	1,186,297	1,234,633	1,305,467	1,247,372	1,312,537	1,485,066	1,679,607	7.2%	4.1%	5.7%	-4.5%	5.2%	13.1%	13.1%
Jones.....	31,061	30,805	32,140	33,810	32,534	34,155	39,718	41,644	-0.8%	4.3%	5.2%	-3.8%	5.0%	16.3%	4.8%
Lee.....	683,177	722,227	737,116	717,726	664,529	679,955	760,414	826,722	5.7%	2.1%	-2.6%	-7.4%	2.3%	11.8%	8.7%
Lenoir.....	775,348	781,517	770,936	779,131	839,117	862,766	921,306	1,032,202	0.8%	-1.4%	1.1%	7.7%	2.8%	6.8%	12.0%
Lincoln.....	476,652	513,840	552,566	548,780	553,686	580,582	647,848	720,657	7.8%	7.5%	-0.7%	0.9%	4.9%	11.6%	11.2%
Macon.....	339,733	356,135	390,105	415,766	421,660	445,300	489,373	546,123	4.8%	9.5%	6.6%	1.4%	5.6%	9.9%	11.6%
Madison.....	63,378	66,949	67,597	80,388	87,326	97,457	86,773	90,082	5.6%	1.0%	18.9%	8.6%	11.6%	-11.0%	3.8%
Martin.....	203,990	205,955	189,615	193,348	223,488	194,464	213,116	202,978	1.0%	-7.9%	2.0%	15.6%	-13.0%	9.6%	-4.8%
McDowell.....	352,545	395,789	402,555	379,427	366,510	382,685	416,415	473,054	12.3%	1.7%	-5.7%	-3.4%	4.4%	8.8%	13.6%
Mecklenburg....	15,474,469	16,757,604	16,807,018	16,483,706	15,372,033	15,568,250	16,757,123	18,884,313	8.3%	0.3%	-1.9%	-6.7%	1.3%	7.6%	12.7%
Mitchell.....	120,392	119,990	142,463	171,517	169,176	174,988	199,082	240,888	-0.3%	18.7%	20.4%	-1.4%	3.4%	13.8%	21.0%
Montgomery....	195,400	218,721	239,949	265,740	272,476	253,421	275,382	307,415	11.9%	9.7%	10.7%	2.5%	-7.0%	8.7%	11.6%
Moore.....	858,742	915,578	942,642	969,169	968,038	972,647	1,064,382	1,181,261	6.6%	3.0%	2.8%	-0.1%	0.5%	9.4%	11.0%
Nash.....	1,429,888	1,375,821	1,394,730	1,426,101	1,336,504	1,335,532	1,437,142	1,473,981	-3.8%	1.4%	2.2%	-6.3%	-0.1%	7.6%	2.6%
New Hanover....	2,795,146	3,013,925	3,118,861	3,313,441	3,183,187	3,239,363	3,507,966	3,931,546	7.8%	3.5%	6.2%	-3.9%	1.8%	8.3%	12.1%
Northampton....	60,876	66,361	63,905	68,776	63,213	62,521	58,137	62,916	9.0%	-3.7%	7.6%	-8.1%	-16.9%	10.7%	8.2%
Onslow.....	1,030,573	1,051,341	1,055,500	1,073,255	1,101,168	1,190,439	1,377,248	1,483,510	2.0%	0.4%	1.7%	2.6%	8.1%	15.7%	7.7%
Orange.....	977,264	1,067,357	1,088,702	1,215,465	1,256,005	1,353,834	1,375,934	1,436,799	9.2%	2.0%	11.6%	3.3%	7.8%	1.6%	4.4%
Pamlico.....	65,362	65,685	63,728	65,301	62,723	59,828	61,641	74,310	0.5%	-3.0%	2.5%	-3.9%	-4.6%	3.0%	20.6%
Pasquotank....	415,170	436,366	462,764	488,703	474,038	488,633	548,378	581,462	5.1%	6.0%	5.6%	-3.0%	3.1%	12.2%	6.0%
Pender.....	231,216	242,216	238,436	237,452	246,350	263,565	291,638	359,340	4.8%	-1.6%	-0.4%	3.7%	7.0%	10.7%	23.2%
Perquimans....	43,315	39,953	37,941	38,928	40,408	48,039	55,089	63,587	-7.8%	-5.0%	2.6%	3.8%	18.9%	14.7%	15.4%
Person.....	296,922	300,698	311,172	333,125	333,840	342,494	363,007	382,198	1.3%	3.5%	7.1%	0.2%	2.6%	6.0%	5.3%
Pitt.....	1,740,916	1,864,247	1,944,493	1,977,292	1,855,754	1,914,226	2,147,535	2,234,968	7.1%	4.3%	1.7%	-6.1%	3.2%	12.2%	4.1%
Polk.....	94,845	99,923	100,871	113,638	113,513	108,878	114,816	126,551	5.4%	0.9%	12.7%	-0.1%	-4.1%	5.5%	10.2%
Randolph.....	961,899	1,041,955	1,044,671	1,059,867	1,039,610	1,029,001	1,130,616	1,213,869	8.3%	0.3%	1.5%	-1.9%	-1.0%	9.9%	7.4%
Richmond.....	384,310	386,679	385,737	390,475	369,883	355,463	369,137	419,843	0.6%	-0.2%	1.2%	-5.3%	-3.9%	3.8%	13.7%
Robeson.....	912,217	910,796	883,763	895,939	867,397	878,320	939,834	1,040,624	-0.2%	-3.0%	1.4%	-3.2%	1.3%	7.0%	10.7%
Rockingham....	704,811	766,027	733,568	739,590	699,748	663,118	666,175	718,803	8.7%	-4.2%	0.8%	-5.4%	-5.2%	0.5%	7.9%
Rowan.....	1,056,147	1,077,265	1,092,306	1,081,784	1,081,266	1,115,349	1,124,463	1,291,607	2.0%	1.4%	-1.0%	0.0%	3.2%	0.8%	14.9%
Rutherford.....	483,081	492,286	488,498	526,427	504,945	508,751	550,435	572,789	1.9%	-0.8%	7.8%	-4.1%	0.8%	8.2%	4.1%
Sampson.....	497,056	463,830	468,882	495,746	529,632	513,422	587,919	622,960	-6.7%	1.1%	5.7%	6.8%	-3.1%	14.5%	6.0%
Scotland.....	331,413	339,896	298,835	299,675	287,783	323,605	360,977	405,388	2.6%	-12.1%	0.3%	-4.0%	12.4%	11.5%	12.3%
Stanly.....	548,028	591,763	626,456	624,247	623,469	619,978	643,828	741,363	8.0%	5.9%	-0.4%	-0.1%	-0.6%	3.8%	15.1%
Stokes.....	161,158	159,629	164,863	172,571	174,994	211,817	241,000	346,750	-0.9%	3.3%	4.7%	1.4%	21.0%	13.8%	43.9%
Surry.....	859,532	886,362	924,288	976,509	906,735	905,054	943,604	1,040,835	3.1%	4.3%	5.6%	-7.1%	-0.2%	4.3%	10.3%
Swain.....	68,447	77,924	105,290	117,440	83,849	79,023	84,291	92,661	13.8%	35.1%	11.5%	-28.6%	-5.8%	6.7%	9.9%
Transylvania....	225,368	243,577	248,357	257,285	248,973	263,949	280,849	317,533	8.1%	2.0%	3.6%	-3.2%	6.0%	6.4%	13.1%
Tyrrell.....	19,284	21,383	17,693	19,205	18,584	17,550	18,981	21,426	10.9%	-17.3%	8.5%	-3.2%	-5.6%	8.2%	12.9%
Union.....	1,113,199	1,207,718	1,287,192	1,368,711	1,403,190	1,425,656	1,456,782	1,660,400	8.5%	6.6%	6.3%	2.5%	1.6%	2.2%	14.0%
Vance.....	480,512	490,774	511,372	525,607	516,582	512,734	522,331	563,728	2.1%	4.2%	2.8%	-1.7%	-0.7%	1.9%	7.9%
Wake.....	10,318,840	11,535,942	11,613,684	12,546,177	12,017,561	12,401,836	13,420,477	14,611,288	11.8%	0.7%	8.0%	-4.2%	3.2%	8.2%	8.9%
Warren.....	69,236	70,875	72,946	77,163	74,343	78,784	85,724	93,609	2.4%	2.9%	5.8%	-3.7%	6.0%	8.8%	9.2%
Washington....	89,600	86,387	86,217	92,537	96,534	93,043	105,125	115,302	-3.6%	-0.2%	7.3%	4.3%	-3.6%	13.0%	9.7%
Watauga.....	626,189	671,514	682,605	702,419	651,853	670,772	744,365	831,265	7.2%	1.7%	2.9%	-7.2%	2.9%	11.0%	11.7%
Wayne.....	1,141,734	1,152,733	1,154,274	1,124,616	1,118,253	1,136,987	1,202,501	1,325,049	1.0%	0.1%	-2.6%	-0.6%	1.7%	5.8%	10.2%
Wilkes.....	555,374	602,590	687,540	712,249	707,871	716,349	714,836	772,321	8.5%	14.1%	3.6%	-0.6%	1.2%	-0.2%	8.0%
Wilson.....	952,802	974,088	1,011,119	1,018,014	987,394	1,061,728	1,146,685	1,238,495	2.2%	3.8%	0.7%	-3.0%	7.5%	8.0%	8.0%
Yadkin.....	216,190	211,539	208,769	206,623	211,815	224,267	215,755	240,786	-2.2%	-1.3%	-1.0%	2.5%	5.9%	-3.8%	11.6%
Yancey.....	106,777	107,865	103,807	104,157	105,792	99,284	109,475	119,521	1.0%	-3.8%	0.3%	1.6%	-6.2%	10.3%	9.2%
Unallocated.....	17,976,146	21,592,951	21,898,558	22,408,363	20,592,478	22,700,009	22,682,809	24,205,134	20.1%	1.4%	2.3%	-8.1%	10.2%	-0.1%	6.7%
Statewide totals	116,762,211	126,253,339	128,493,660	132,176,353	127,256,302	132,682,106	140,111,903	153,583,736	8.1%	1.8%	2.9%	-3.7%	4.3%	5.6%	9.6%

Detail may not add to totals due to rounding.

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.

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.

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.

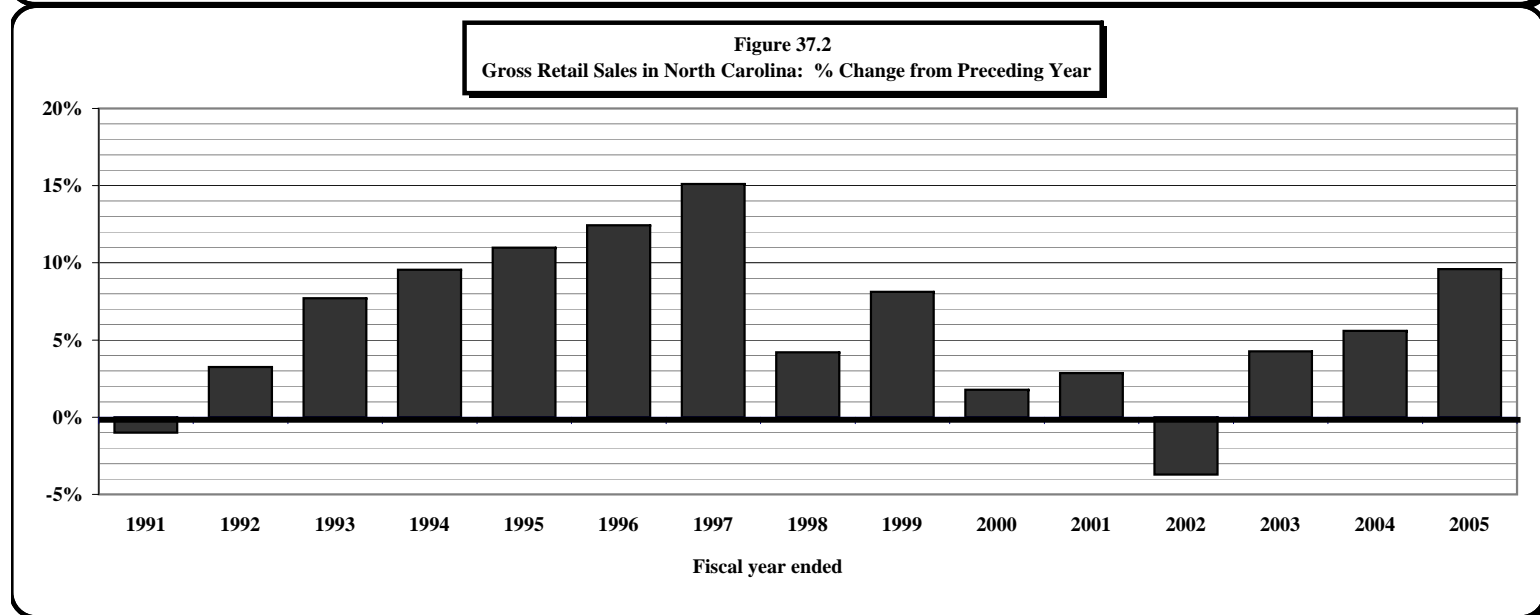
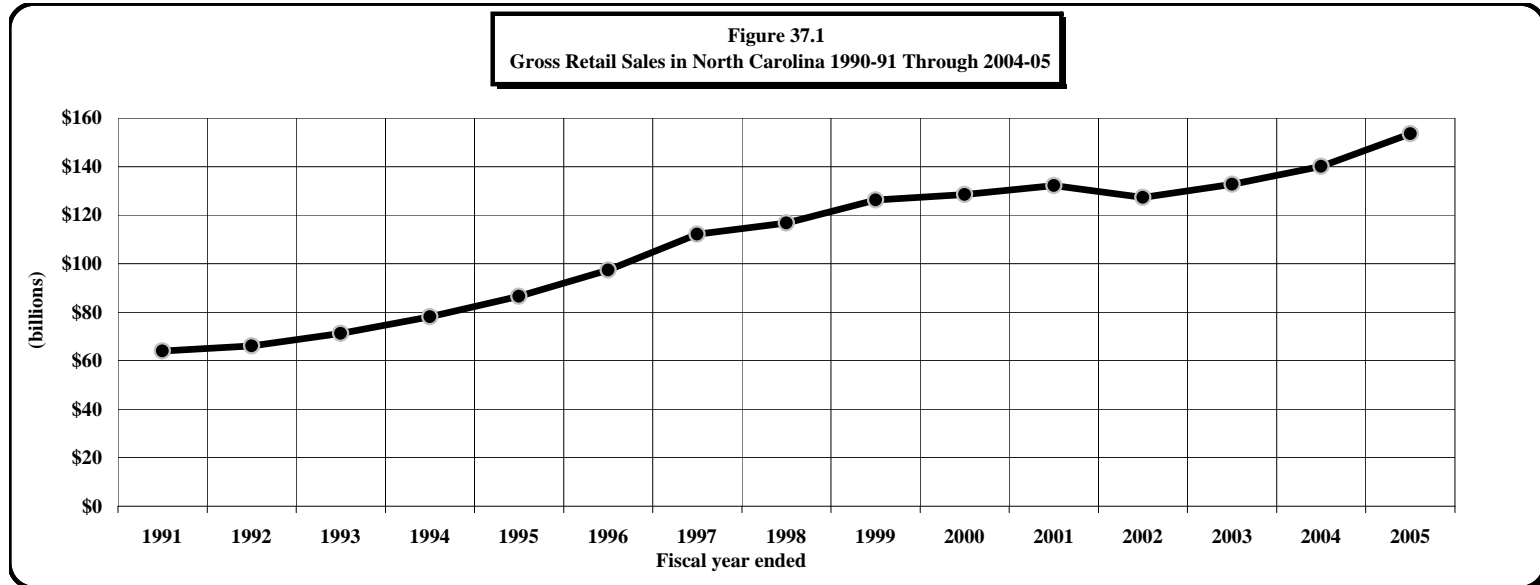


TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1990-91 AND 2004-05

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1990-91						Fiscal year 2004-05							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 05/91	County	Rank	% of total	% change 05/91
Alamance.....	11	1.49%	Johnston.....	29	0.83%	Alamance.....	15	1.19%	123.4%	Johnston.....	17	1.04%	250.2%
Alexander.....	73	0.16%	Jones.....	94	0.05%	Alexander.....	77	0.12%	100.5%	Jones.....	97	0.03%	58.2%
Alleghany.....	86	0.08%	Lee.....	37	0.61%	Alleghany.....	83	0.06%	113.6%	Lee.....	35	0.52%	140.2%
Anson.....	76	0.16%	Lenoir.....	30	0.82%	Anson.....	78	0.09%	68.2%	Lenoir.....	36	0.49%	66.2%
Ashe.....	70	0.18%	Lincoln.....	51	0.43%	Ashe.....	70	0.15%	130.8%	Lincoln.....	44	0.40%	158.3%
Avery.....	72	0.17%	Macon.....	54	0.35%	Avery.....	69	0.15%	147.9%	Macon.....	45	0.39%	210.6%
Beaufort.....	47	0.47%	Madison.....	88	0.07%	Beaufort.....	48	0.36%	116.1%	Madison.....	88	0.04%	84.3%
Bertie.....	87	0.07%	Martin.....	57	0.31%	Bertie.....	92	0.04%	46.3%	Martin.....	75	0.13%	13.4%
Bladen.....	67	0.20%	McDowell.....	60	0.27%	Bladen.....	72	0.14%	94.3%	McDowell.....	64	0.21%	116.5%
Brunswick.....	36	0.63%	Mecklenburg....	1	11.79%	Brunswick.....	24	0.82%	262.4%	Mecklenburg....	1	12.57%	197.2%
Buncombe.....	6	3.00%	Mitchell.....	74	0.16%	Buncombe.....	6	2.90%	169.4%	Mitchell.....	76	0.12%	113.0%
Burke.....	35	0.63%	Montgomery....	75	0.16%	Burke.....	41	0.43%	91.3%	Montgomery....	74	0.13%	141.8%
Cabarrus.....	17	1.15%	Moore.....	34	0.76%	Cabarrus.....	9	1.68%	307.8%	Moore.....	27	0.74%	171.3%
Caldwell.....	40	0.60%	Nash.....	13	1.19%	Caldwell.....	43	0.41%	89.8%	Nash.....	22	0.84%	96.6%
Camden.....	100	0.02%	New Hanover....	8	2.58%	Camden.....	98	0.03%	284.5%	New Hanover....	7	2.70%	191.6%
Carteret.....	33	0.78%	Northampton...	91	0.06%	Carteret.....	25	0.77%	176.3%	Northampton...	96	0.03%	53.4%
Caswell.....	92	0.05%	Onslow.....	20	1.03%	Caswell.....	94	0.03%	84.9%	Onslow.....	16	1.15%	211.7%
Catawba.....	9	1.98%	Orange.....	19	1.06%	Catawba.....	10	1.68%	136.2%	Orange.....	20	0.91%	137.8%
Chatham.....	61	0.26%	Pamlico.....	90	0.06%	Chatham.....	59	0.25%	161.4%	Pamlico.....	87	0.05%	108.6%
Cherokee.....	65	0.23%	Pasquotank.....	49	0.46%	Cherokee.....	58	0.25%	208.4%	Pasquotank.....	47	0.37%	122.1%
Chowan.....	78	0.13%	Pender.....	77	0.14%	Chowan.....	80	0.07%	61.5%	Pender.....	67	0.19%	274.1%
Clay.....	96	0.04%	Perquimans.....	97	0.04%	Clay.....	85	0.06%	300.2%	Perquimans.....	95	0.03%	148.2%
Cleveland.....	21	0.95%	Person.....	62	0.26%	Cleveland.....	31	0.62%	83.5%	Person.....	60	0.24%	159.6%
Columbus.....	45	0.51%	Pitt.....	12	1.42%	Columbus.....	52	0.31%	71.4%	Pitt.....	12	1.44%	183.6%
Craven.....	25	0.87%	Polk.....	84	0.08%	Craven.....	28	0.73%	132.2%	Polk.....	82	0.07%	124.0%
Cumberland....	7	2.93%	Randolph.....	24	0.88%	Cumberland....	8	2.58%	144.7%	Randolph.....	29	0.71%	124.4%
Currituck.....	81	0.09%	Richmond.....	52	0.42%	Currituck.....	63	0.22%	556.5%	Richmond.....	54	0.27%	80.1%
Dare.....	28	0.84%	Robeson.....	26	0.87%	Dare.....	14	1.19%	296.6%	Robeson.....	30	0.65%	109.4%
Davidson.....	18	1.12%	Rockingham....	32	0.78%	Davidson.....	21	0.87%	116.6%	Rockingham....	42	0.43%	53.9%
Davie.....	66	0.22%	Rowan.....	14	1.18%	Davie.....	68	0.17%	112.7%	Rowan.....	26	0.76%	80.1%
Duplin.....	58	0.30%	Rutherford.....	42	0.58%	Duplin.....	62	0.23%	108.9%	Rutherford.....	46	0.37%	76.6%
Durham.....	5	3.46%	Sampson.....	53	0.36%	Durham.....	5	3.79%	204.9%	Sampson.....	51	0.32%	143.3%
Edgecombe.....	48	0.47%	Scotland.....	55	0.35%	Edgecombe.....	55	0.27%	59.9%	Scotland.....	57	0.25%	101.4%
Forsyth.....	4	4.99%	Stanly.....	44	0.55%	Forsyth.....	4	4.08%	127.6%	Stanly.....	39	0.44%	124.2%
Franklin.....	69	0.18%	Stokes.....	71	0.17%	Franklin.....	56	0.26%	303.1%	Stokes.....	71	0.15%	134.4%
Gaston.....	10	1.93%	Surry.....	31	0.81%	Gaston.....	13	1.42%	105.8%	Surry.....	34	0.61%	110.0%
Gates.....	98	0.03%	Swain.....	83	0.08%	Gates.....	99	0.02%	49.2%	Swain.....	84	0.06%	96.6%
Graham.....	93	0.05%	Transylvania....	64	0.24%	Graham.....	93	0.04%	100.5%	Transylvania....	61	0.23%	170.4%
Granville.....	63	0.25%	Tyrrell.....	99	0.02%	Granville.....	65	0.21%	132.4%	Tyrrell.....	100	0.01%	63.1%
Greene.....	89	0.07%	Union.....	23	0.89%	Greene.....	91	0.04%	71.1%	Union.....	18	0.99%	210.6%
Guilford.....	3	7.05%	Vance.....	50	0.43%	Guilford.....	3	5.83%	130.4%	Vance.....	50	0.32%	107.8%
Halifax.....	43	0.58%	Wake.....	2	8.63%	Halifax.....	49	0.34%	66.6%	Wake.....	2	9.97%	222.0%
Harnett.....	46	0.51%	Warren.....	85	0.08%	Harnett.....	38	0.46%	151.8%	Warren.....	90	0.04%	43.3%
Haywood.....	38	0.61%	Washington....	80	0.10%	Haywood.....	37	0.47%	116.9%	Washington....	86	0.05%	44.7%
Henderson.....	27	0.85%	Watauga.....	39	0.60%	Henderson.....	23	0.83%	172.4%	Watauga.....	33	0.62%	188.0%
Hertford.....	59	0.28%	Wayne.....	16	1.15%	Hertford.....	66	0.19%	93.5%	Wayne.....	19	0.93%	124.7%
Hoke.....	82	0.09%	Wilkes.....	41	0.59%	Hoke.....	81	0.07%	135.5%	Wilkes.....	40	0.43%	103.2%
Hyde.....	95	0.04%	Wilson.....	22	0.91%	Hyde.....	89	0.04%	173.3%	Wilson.....	32	0.62%	89.4%
Iredell.....	15	1.17%	Yadkin.....	68	0.20%	Iredell.....	11	1.51%	259.0%	Yadkin.....	73	0.14%	95.6%
Jackson.....	56	0.32%	Yancey.....	79	0.11%	Jackson.....	53	0.28%	144.4%	Yancey.....	79	0.09%	116.9%
			Unallocated.....	2	10.83%					Unallocated.....	1	16.97%	336.7%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	178.7%

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 39. A COUNTY COMPARISON OF STATE GROSS RETAIL SALES FOR 1990-91 AND 2004-05

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1990-91						Fiscal year 2004-05							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 05/91	County	Rank	% of total	% change 05/91
Alamance.....	11	1.56%	Johnston.....	27	0.92%	Alamance.....	14	1.22%	87.0%	Johnston.....	15	1.09%	185.5%
Alexander.....	73	0.18%	Jones.....	92	0.06%	Alexander.....	73	0.17%	129.2%	Jones.....	99	0.03%	6.8%
Alleghany.....	89	0.07%	Lee.....	41	0.61%	Alleghany.....	88	0.06%	92.1%	Lee.....	37	0.54%	110.3%
Anson.....	75	0.16%	Lenoir.....	30	0.79%	Anson.....	78	0.13%	87.6%	Lenoir.....	33	0.67%	103.5%
Ashe.....	71	0.19%	Lincoln.....	51	0.42%	Ashe.....	72	0.18%	131.0%	Lincoln.....	42	0.47%	166.4%
Avery.....	74	0.17%	Macon.....	56	0.32%	Avery.....	76	0.14%	102.8%	Macon.....	52	0.36%	165.4%
Beaufort.....	47	0.51%	Madison.....	88	0.08%	Beaufort.....	46	0.41%	94.4%	Madison.....	89	0.06%	76.7%
Bertie.....	82	0.10%	Martin.....	65	0.25%	Bertie.....	85	0.06%	48.1%	Martin.....	77	0.13%	25.2%
Bladen.....	64	0.26%	McDowell.....	58	0.31%	Bladen.....	67	0.21%	95.4%	McDowell.....	54	0.31%	138.5%
Brunswick.....	46	0.55%	Mecklenburg....	1	13.41%	Brunswick.....	29	0.74%	223.1%	Mecklenburg....	1	12.30%	120.0%
Buncombe.....	5	2.85%	Mitchell.....	77	0.16%	Buncombe.....	6	2.68%	126.1%	Mitchell.....	74	0.16%	133.0%
Burke.....	36	0.68%	Montgomery.....	70	0.20%	Burke.....	36	0.54%	91.4%	Montgomery.....	69	0.20%	143.5%
Cabarrus.....	18	1.09%	Moore.....	33	0.73%	Cabarrus.....	10	1.71%	274.9%	Moore.....	28	0.77%	154.1%
Caldwell.....	37	0.68%	Nash.....	13	1.35%	Caldwell.....	44	0.46%	62.9%	Nash.....	19	0.96%	70.1%
Camden.....	100	0.02%	New Hanover....	8	2.55%	Camden.....	96	0.04%	303.1%	New Hanover....	7	2.56%	140.9%
Carteret.....	35	0.72%	Northampton....	86	0.08%	Carteret.....	34	0.66%	120.1%	Northampton....	94	0.04%	15.8%
Caswell.....	93	0.06%	Onslow.....	24	0.97%	Caswell.....	90	0.05%	99.0%	Onslow.....	18	0.97%	137.6%
Catawba.....	10	2.03%	Orange.....	22	1.00%	Catawba.....	9	1.81%	113.8%	Orange.....	20	0.94%	124.2%
Chatham.....	57	0.31%	Pamlico.....	91	0.07%	Chatham.....	55	0.29%	124.7%	Pamlico.....	91	0.05%	69.6%
Cherokee.....	68	0.21%	Pasquotank.....	50	0.44%	Cherokee.....	61	0.26%	203.3%	Pasquotank.....	49	0.38%	108.1%
Chowan.....	79	0.13%	Pender.....	76	0.16%	Chowan.....	79	0.10%	85.1%	Pender.....	64	0.23%	241.2%
Clay.....	98	0.04%	Perquimans.....	95	0.05%	Clay.....	80	0.09%	449.9%	Perquimans.....	93	0.04%	108.9%
Cleveland.....	19	1.05%	Person.....	62	0.28%	Cleveland.....	30	0.70%	59.7%	Person.....	63	0.25%	113.3%
Columbus.....	48	0.51%	Pitt.....	12	1.38%	Columbus.....	48	0.39%	82.5%	Pitt.....	13	1.46%	152.0%
Craven.....	29	0.87%	Polk.....	84	0.09%	Craven.....	27	0.77%	113.7%	Polk.....	82	0.08%	115.7%
Cumberland.....	6	2.81%	Randolph.....	25	0.97%	Cumberland.....	8	2.40%	104.9%	Randolph.....	26	0.79%	95.0%
Currituck.....	78	0.13%	Richmond.....	52	0.42%	Currituck.....	70	0.20%	271.2%	Richmond.....	58	0.27%	56.5%
Dare.....	34	0.72%	Robeson.....	23	0.99%	Dare.....	21	0.91%	201.1%	Robeson.....	32	0.68%	64.9%
Davidson.....	16	1.29%	Rockingham.....	32	0.73%	Davidson.....	17	1.01%	87.3%	Rockingham.....	43	0.47%	52.8%
Davie.....	63	0.27%	Rowan.....	17	1.12%	Davie.....	71	0.19%	69.0%	Rowan.....	23	0.84%	79.8%
Duplin.....	55	0.33%	Rutherford.....	31	0.74%	Duplin.....	57	0.28%	105.1%	Rutherford.....	50	0.37%	21.2%
Durham.....	7	2.65%	Sampson.....	53	0.41%	Durham.....	5	3.31%	199.9%	Sampson.....	47	0.41%	139.2%
Edgecombe.....	39	0.62%	Scotland.....	54	0.36%	Edgecombe.....	53	0.32%	23.8%	Scotland.....	60	0.26%	75.7%
Forsyth.....	4	5.02%	Stanly.....	42	0.60%	Forsyth.....	4	4.08%	94.9%	Stanly.....	41	0.48%	93.3%
Franklin.....	66	0.23%	Stokes.....	72	0.19%	Franklin.....	59	0.27%	183.2%	Stokes.....	65	0.23%	191.2%
Gaston.....	9	2.10%	Surry.....	26	0.92%	Gaston.....	12	1.52%	73.4%	Surry.....	31	0.68%	76.2%
Gates.....	94	0.05%	Swain.....	87	0.08%	Gates.....	98	0.03%	29.7%	Swain.....	87	0.06%	74.9%
Graham.....	97	0.04%	Transylvania....	69	0.20%	Graham.....	95	0.04%	121.9%	Transylvania....	68	0.21%	143.7%
Granville.....	60	0.30%	Tyrrell.....	99	0.03%	Granville.....	56	0.28%	126.7%	Tyrrell.....	100	0.01%	20.6%
Greene.....	90	0.07%	Union.....	21	1.01%	Greene.....	92	0.04%	37.8%	Union.....	16	1.08%	156.8%
Guilford.....	3	7.97%	Vance.....	49	0.46%	Guilford.....	3	6.20%	86.5%	Vance.....	51	0.37%	91.6%
Halifax.....	38	0.63%	Wake.....	2	8.09%	Halifax.....	45	0.43%	63.0%	Wake.....	2	9.51%	181.9%
Harnett.....	44	0.56%	Warren.....	85	0.09%	Harnett.....	38	0.53%	130.4%	Warren.....	86	0.06%	64.8%
Haywood.....	43	0.59%	Washington.....	80	0.12%	Haywood.....	40	0.50%	103.9%	Washington.....	84	0.08%	55.5%
Henderson.....	28	0.87%	Watauga.....	45	0.55%	Henderson.....	24	0.84%	131.7%	Watauga.....	35	0.54%	135.2%
Hertford.....	59	0.31%	Wayne.....	15	1.33%	Hertford.....	66	0.22%	72.4%	Wayne.....	22	0.86%	56.1%
Hoke.....	83	0.10%	Wilkes.....	40	0.62%	Hoke.....	81	0.09%	122.2%	Wilkes.....	39	0.50%	95.1%
Hyde.....	96	0.05%	Wilson.....	20	1.05%	Hyde.....	97	0.03%	74.4%	Wilson.....	25	0.81%	84.6%
Iredell.....	14	1.35%	Yadkin.....	67	0.21%	Iredell.....	11	1.54%	174.8%	Yadkin.....	75	0.16%	79.6%
Jackson.....	61	0.29%	Yancey.....	81	0.10%	Jackson.....	62	0.25%	110.5%	Yancey.....	83	0.08%	81.2%
			Unallocated.....	4	7.59%					Unallocated.....	1	15.76%	397.7%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	139.8%

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. 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
	1990-91.....	228,818,782	2,261,918	18,406,868	249,487,567	see note	see note	see note	249,487,567	39.28%	457.12%	57.72%
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%
2004-05.....	551,432,079	28,682,062	43,909,573	624,023,714	580,114,141	242,520,317	337,593,824	286,429,890	0.68%	-6.39%	7.67%	0.79%

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.

The North Carolina Highway Trust Fund was established during the 1989 General Assembly to subsidize transportation improvements. The legislation directed the taxes collected during 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 40.1 Tax Collections Generated from Motor Vehicle Sales and Leases

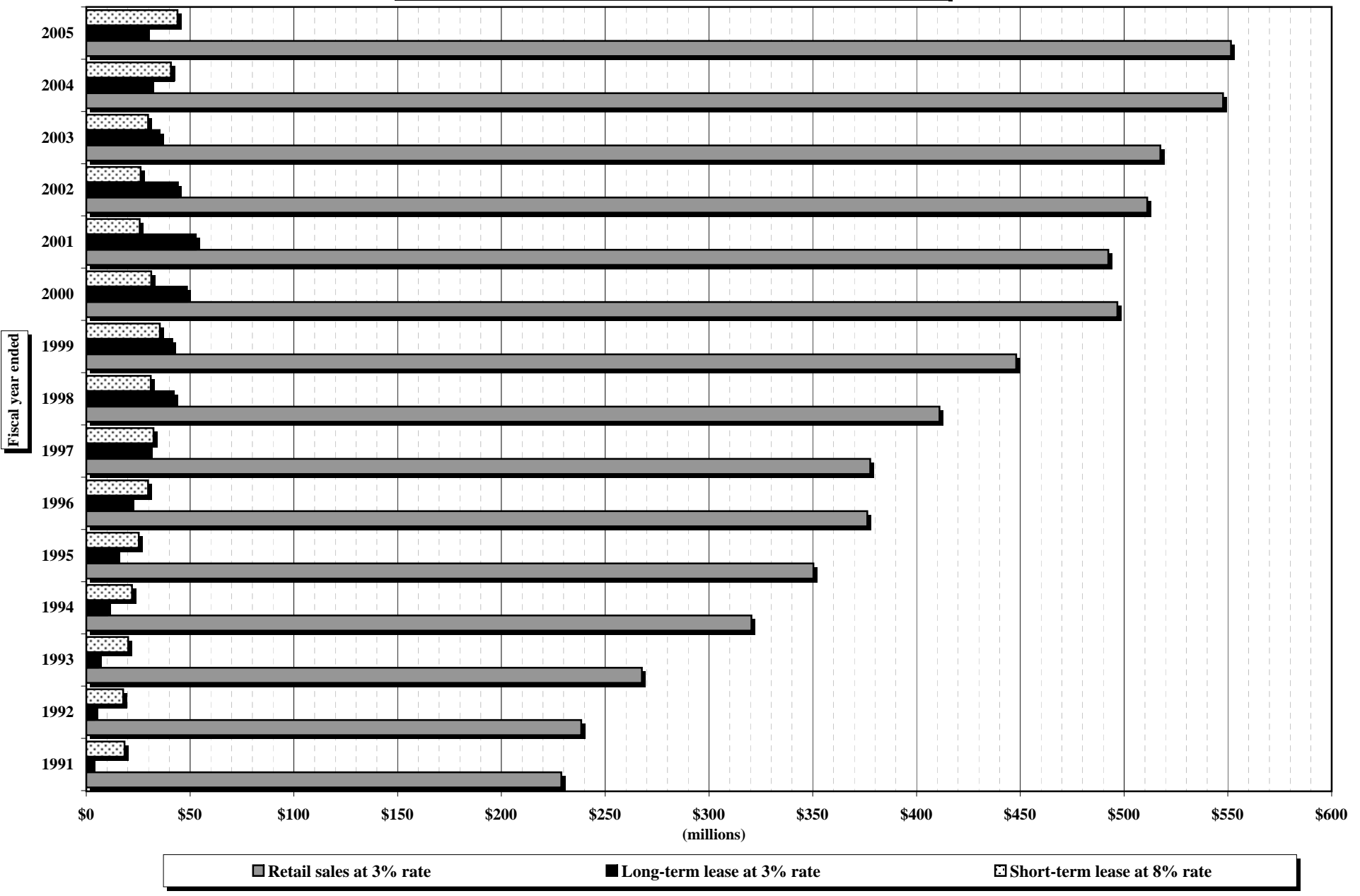


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS

[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 [\$]	
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
2004-05.....	12,259,625	8,879	12,250,746	8,182,206	-	601,633	3,248,817	214,847	3,243

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 41.1 Scrap Tire Disposal Tax Net Collections and County Shares

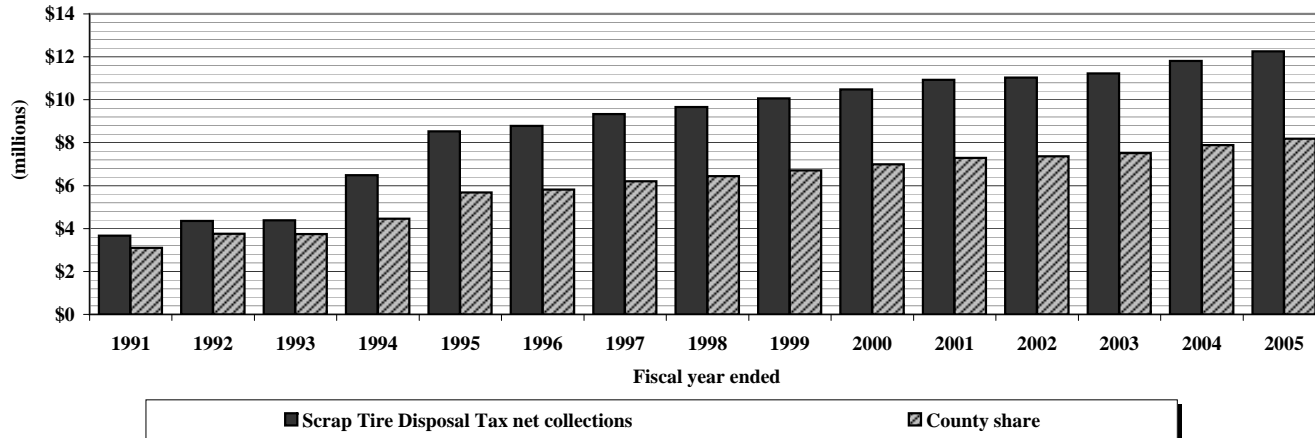


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[G.S. 105 ARTICLE 5C.]

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
2004-05.....	4,777,814	11,797	4,766,016	2,984,971	363,826	1,199,028	218,138	-	53

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**; effective **July 13, 2000**, the expiration was deleted. 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.

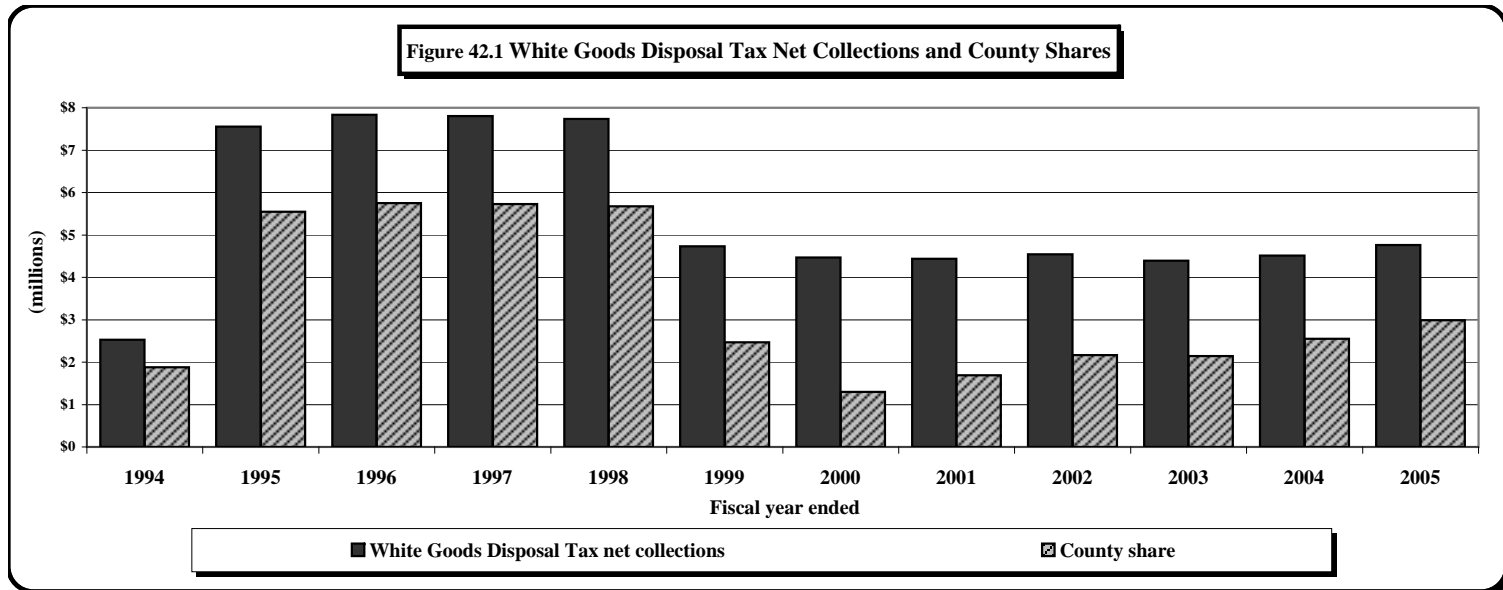


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS

[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
2004-05.....	895,453	-	895,453

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 44. 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%
2004-05.....	62,084,042	1,526,029	60,558,013	25,476,410	-	35,081,603	-5.22%	-10.04%

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.

Monthly Volume of Therms Received	Rate Per Therm
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 revenue shortfall.

TABLE 45. 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
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%
2004-05.....	19,462,689	555,333	18,907,356	10,519	18,896,837	13.68%	14.99%	13.64%

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.

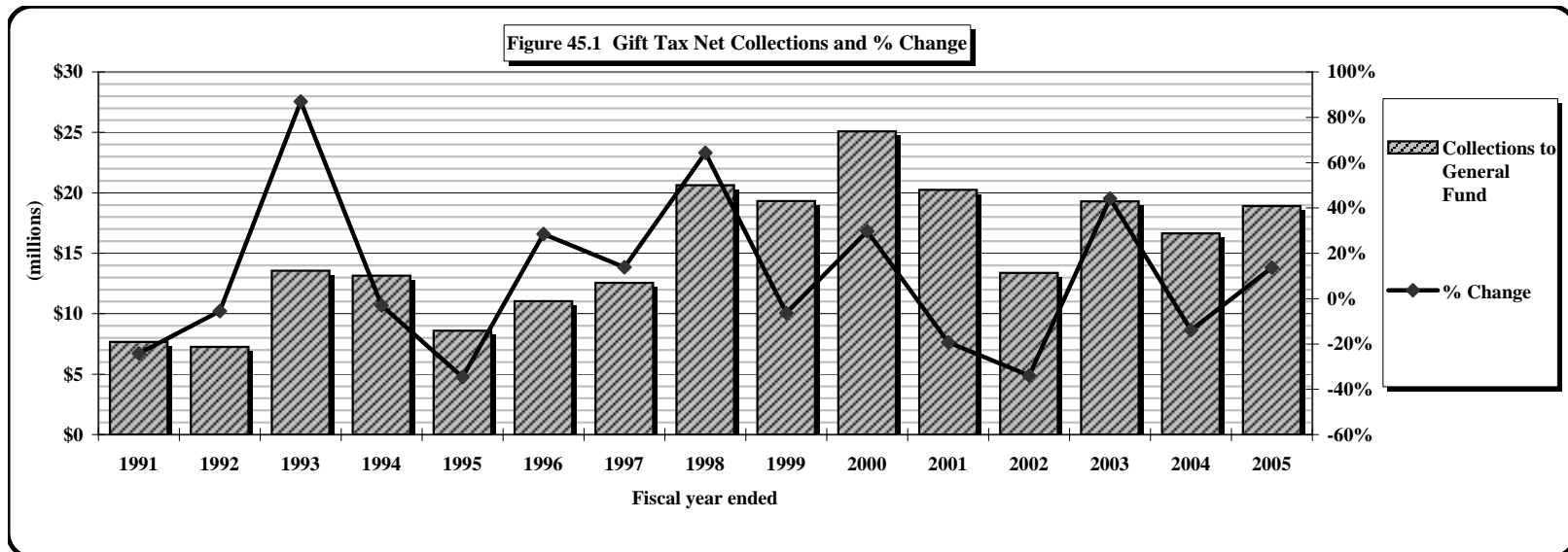


TABLE 46. FREIGHT CAR LINES TAX COLLECTIONS
[G.S. 105 ARTICLE 8A.]

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
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%
2004-05.....	357,915	5,553	471	351,890	-33.28%

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.

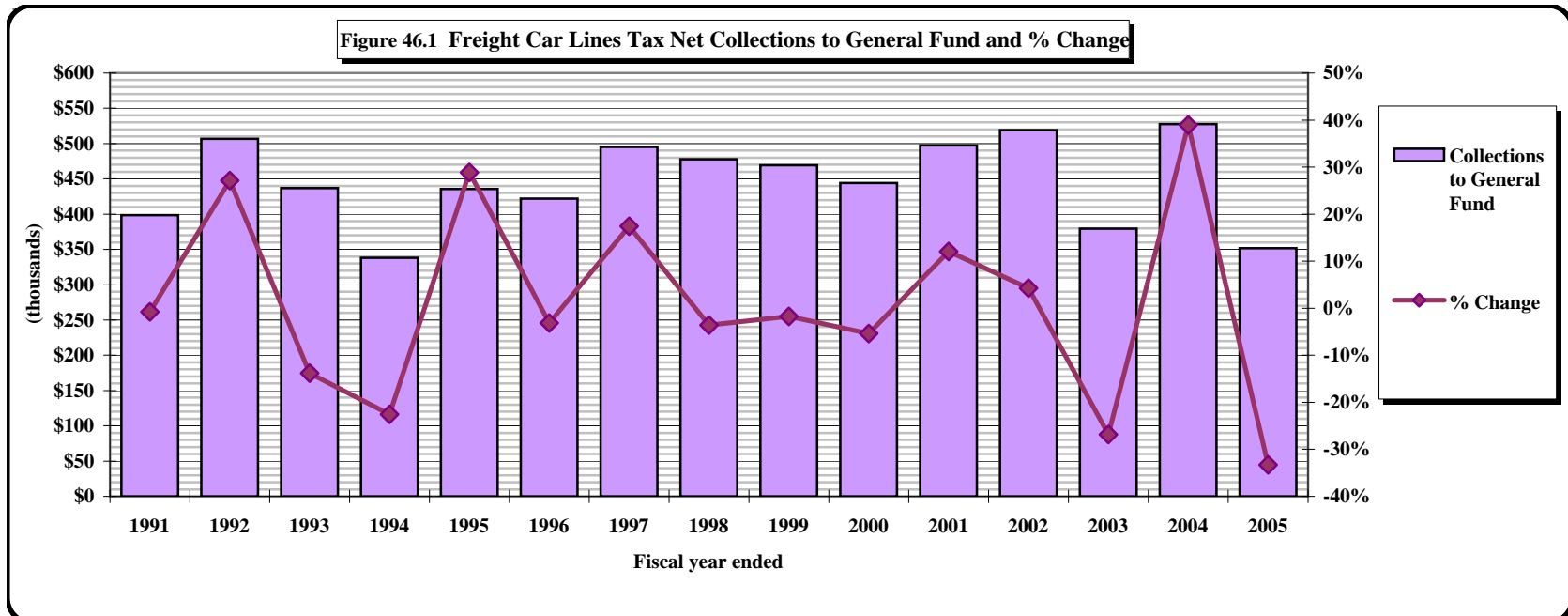


TABLE 47. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS
[G.S. 105 ARTICLE 8B.; G.S. 58 ARTICLE 6.]

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 [\$]					
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%
2004-05.....	472,333,119	8,727,382	463,605,737	<i>[27,866,451]</i>	463,605,737	31,941,535	431,664,202	1.13%	-49.55%	3.07%	21.12%	1.95%

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 1990-91 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.

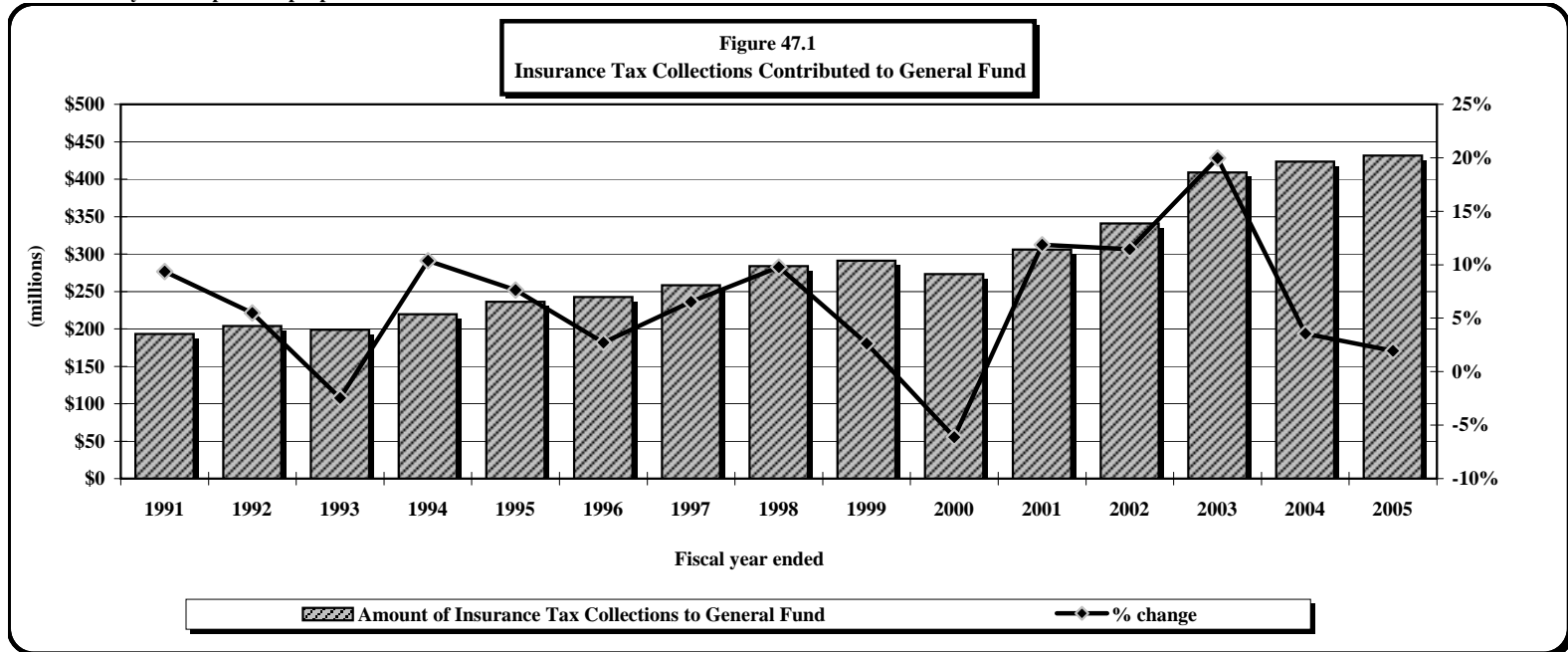


TABLE 48. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE

[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	
2004-05.....	127,759,932	6,209,576	194,365,794	11,235,224	12,739,606	4,246,535	5,638,675	12,110,142	1,215,263	46,043,901	1,889,342	2,618,437	123,662	

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	
2004-05.....	9,858,508	493,649	6,666	-	(12,023)	-	27,062,848	442,439,020	21,166,716	31,941,535	431,664,202	

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	1.9% (Rate increased from 1.1% to 1.9% effective for the 2004 tax year)
Insurance Regulatory Charge (2003,2004)	5.0% (Rate established annually by the General Assembly; rate is 5.5% for the 2005 calendar year)
HMO's	1.0% (Taxation effective beginning for the 2003 tax year; rate decreased from 1.1% to 1% for 2004 tax year; rate will increase to 1.9% effective for taxable years beginning on or after January 1, 2007)

TABLE 49 . 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 [\$]
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	235	54,939,179	-	13,734,795	41,204,384	-
2004-05...	59,668,248	11,304	59,656,944	-	14,914,236	44,742,708	-

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.

1990-91 Amount received by the State reflects 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.]

Detail may not add to totals due to rounding.

Figure 49.1 Excise Stamp Tax On Conveyances Net Collections
[State's Portion of Proceeds]

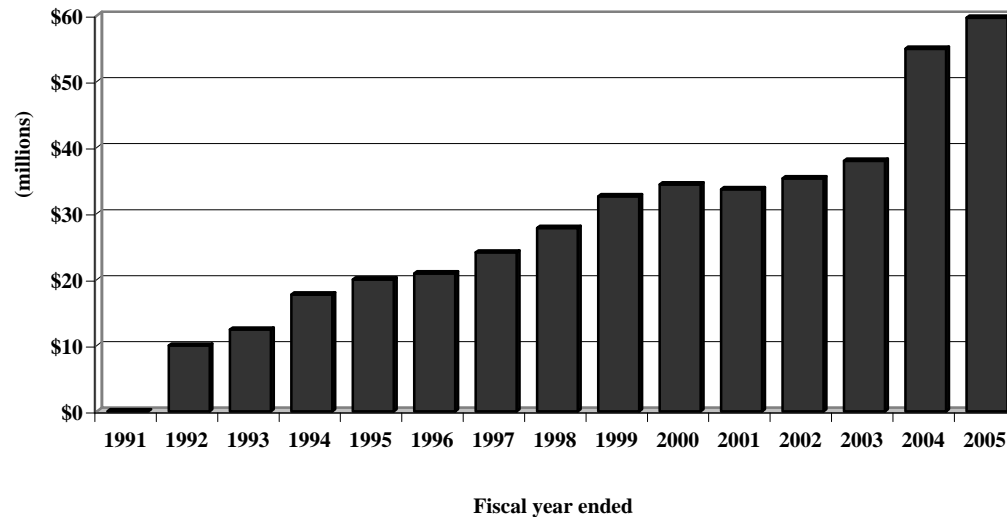


TABLE 50. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation										Popula- tion as of 7/1/2004 [1,000s]	Motor fuel excise tax collections fiscal year 2004				
	[Rates per gallon as of 1/1/2005; local option taxes excluded]											Notes on additional taxes and fees	Point of taxation	Amount [\$1,000]	Per capita	
	Gasoline			Diesel Fuel			Gasohol			Amount [\$]					Rank	
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]							
Alabama.....	0.1600	0.0200	0.1800	0.1900	-	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3 cents	Distributor	4,530	535,493	118.21	33	
Alaska.....	0.0800	-	0.0800	0.0800	-	0.0800	-	-	-		Distributor	655	40,660	62.08	49	
Arizona.....	0.1800	-	0.1800	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8 cents	Terminal	5,744	671,765	116.95	35	
Arkansas.....	0.2150	-	0.2150	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,753	453,148	164.60	7	
California.....	0.1800	-	0.1800	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	35,894	3,324,883	92.63	45	
Colorado.....	0.2200	-	0.2200	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	4,601	597,558	129.88	23	
Connecticut...	0.2500	-	0.2500	0.2600	-	0.2600	0.2500	-	0.2500		Distributor	3,504	456,805	130.37	22	
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	830	112,435	135.46	19	
Florida.....	0.0400	0.1050	0.1450	0.1680	0.1050	0.2730	0.0400	0.1050	0.1450	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	17,397	1,823,349	104.81	43	
Georgia.....	0.0750	-	0.0750	0.0750	-	0.0750	0.0750	-	0.0750	sales tax applicable: 3%	Distributor	8,829	755,994	85.63	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	1,263	84,378	66.81	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	1,393	218,019	156.51	11	
Illinois.....	0.1900	0.0110	0.2010	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental and LUST fees 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	12,714	1,421,927	111.84	39	
Indiana.....	0.1800	-	0.1800	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11 cents	Distributor-G Terminal-D	6,238	802,168	128.59	25	
Iowa.....	0.2050	-	0.2050	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	2,954	357,835	121.14	32	
Kansas.....	0.2400	-	0.2400	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,736	428,985	156.79	10	
Kentucky.....	0.1600	0.0140	0.1740	0.1300	0.0140	0.1440	0.1600	0.0140	0.1740	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	4,146	476,605	114.96	37	
Louisiana.....	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	-	0.2000		1st Import-G Distributor-D	4,516	560,769	124.17	29	
Maine.....	0.2520	-	0.2520	0.2630	-	0.2630	0.2520	-	0.2520	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,317	220,410	167.36	6	

TABLE 50. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation									Notes on additional taxes and fees	Point of taxation	Population as of 7/1/2004 [1,000s]	Motor fuel excise tax collections fiscal year 2004		
	[Rates per gallon as of 1/1/2005; local option taxes excluded]												Amount [\$1,000]	Per capita	
	Gasoline			Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Maryland.....	0.2350	-	0.2350	0.2425	-	0.2425	0.2350	-	0.2350		1st Import-G Distributor-G,D	5,558	746,044	134.23	21
Massachusetts	0.2100	-	0.2100	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/Bulk User-D	6,417	684,242	106.63	42
Michigan.....	0.1900	-	0.1900	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	10,113	1,081,259	106.92	41
Minnesota.....	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	5,101	648,428	127.12	26
Mississippi.....	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,903	464,748	160.09	9
Missouri.....	0.1700	0.0003	0.1703	0.1700	0.0003	0.1703	0.1700	0.0003	0.1703	inspection fee	Terminal	5,755	726,705	126.27	27
Montana.....	0.2700	-	0.2700	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	927	197,605	213.17	1
Nebraska.....	0.2540	0.0090	0.2630	0.2540	0.0090	0.2630	0.2540	0.0090	0.2630	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,747	302,899	173.38	4
Nevada.....	0.2300	-	0.2300	0.2700	-	0.2700	0.2300	-	0.2300	local option taxes: 1.75-7.75 cents	Distributor	2,335	293,595	125.74	28
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	1,300	129,913	99.93	44
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	8,699	546,952	62.88	48
New Mexico...	0.1700	0.0190	0.1890	0.2100	0.0190	0.2290	0.1700	0.0190	0.1890	petroleum loading fee	Distributor	1,903	210,863	110.81	40
New York.....	0.0800	0.1520	0.2320	0.0800	0.1345	0.2145	0.0800	0.1520	0.2320	sales tax applicable; petroleum tax	1st Import-G 1st Import/Distributor-D	19,227	518,557	26.97	50
North Carolina.....	0.2660	0.0025	0.2685	0.2660	0.0025	0.2685	0.2660	0.0025	0.2685	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	8,541	1,272,611	149.00	13
North Dakota.	0.2100	-	0.2100	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/Retailer-D	634	118,744	187.29	2
Ohio.....	0.2600	-	0.2600	0.2600	-	0.2600	0.2600	-	0.2600	plus 3 cents commercial	Distributor	11,459	1,541,151	134.49	20
Oklahoma.....	0.1600	0.0100	0.1700	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,524	415,318	117.85	34
Oregon.....	0.2400	-	0.2400	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3 cents	Distributor-G Retailer-D	3,595	404,547	112.53	38
Pennsylvania..	0.1200	0.1800	0.3000	0.1200	0.2440	0.3640	0.1200	0.1800	0.3000	oil franchise tax	Distributor	12,406	1,785,200	143.90	15
Rhode Island..	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	LUST tax	Distributor	1,081	133,415	123.42	30
South Carolina.....	0.1600	-	0.1600	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,198	489,322	116.56	36
South Dakota.	0.2200	-	0.2200	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1 cent	Terminal	771	126,017	163.45	8
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; environmental fee	1st Import-G Terminal-D	5,901	832,168	141.02	16
Texas.....	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	-	0.2000		Distributor	22,490	2,918,842	129.78	24
Utah.....	0.2450	-	0.2450	0.2450	-	0.2450	0.2450	-	0.2450		Distributor-G Terminal-D	2,389	344,121	144.04	14

TABLE 50. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation									Notes on additional taxes and fees	Point of taxation	Population as of 7/1/2004 [1,000s]	Motor fuel excise tax collections fiscal year 2004		
	[Rates per gallon as of 1/1/2005; local option taxes excluded]												Amount [\$1,000]	Per capita	
	Gasoline			Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
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	621	85,994	138.48	17
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	7,460	909,468	121.91	31
Washington...	0.2800	-	0.2800	0.2800	-	0.2800	0.2800	-	0.2800	0.5% privilege tax	Terminal	6,204	925,723	149.21	12
West Virginia.	0.2050	0.0650	0.2700	0.2050	0.0650	0.2700	0.2050	0.0650	0.2700	sales tax applicable	Distributor	1,815	309,274	170.40	5
Wisconsin.....	0.2910	-	0.2910	0.2910	-	0.2910	0.2910	-	0.2910	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Terminal	5,509	1,028,516	186.70	3
Wyoming.....	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	507	69,975	138.02	18
Total 50 states	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	293,102	33,605,402	114.65 ^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, 2004*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2004.

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 51. 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			(-)	(-)	(=)				July through December	January through June	
	(+)		(+)	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	Tax collections per 1 cent of tax									(-)
	General Fund allocation	Highway Fund allocation	Registration Fees and Civil Penalties																		
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				
2004-05....	845,726	15,195,902	611,550	4,391,710,418	1,106,922,922	1,025,030,793	260,031,869	162,429,973	41,752,725	5,579,171,184	1,408,707,517	55,791,712	22,081	70,689,618	1,354,648,996	24.6	26.6				

Detail may not add to totals due to rounding.

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 51.1 Motor Fuels Tax Gross Collections

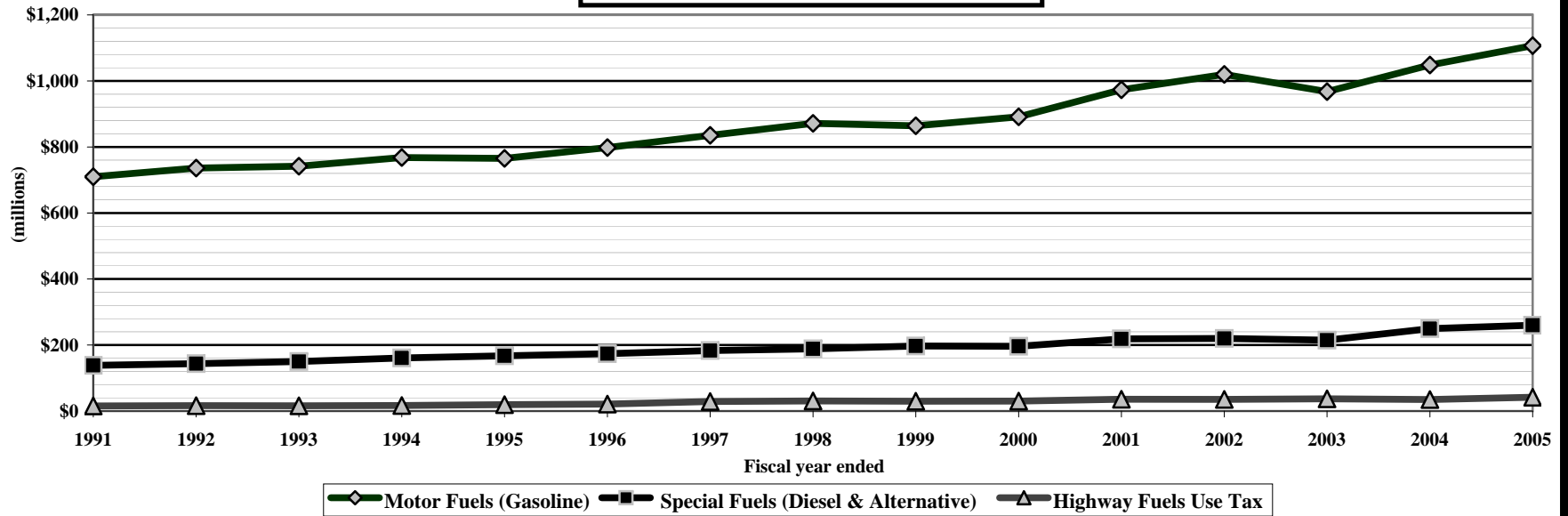


Figure 51.2 Gallons of Fuel on which Tax was Collected

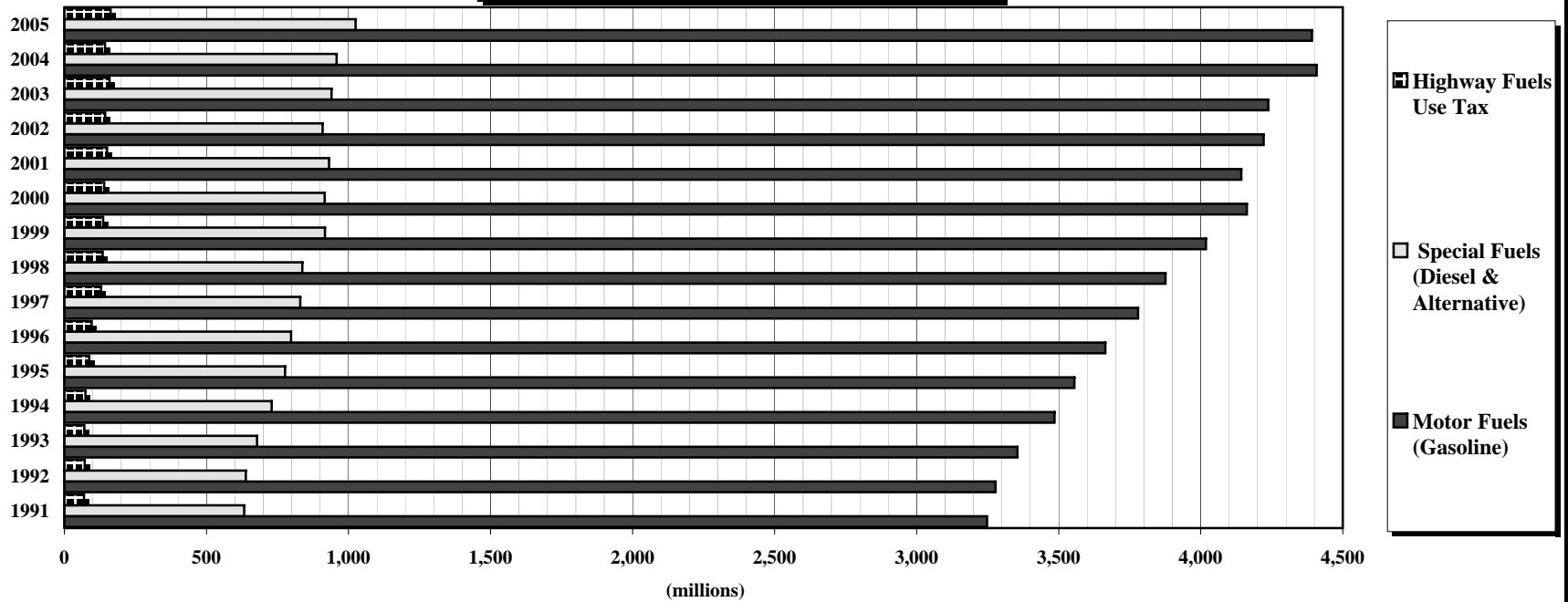


TABLE 52 . TOTAL GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[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
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	3.18%
2004-05.....	3,204,701	24,795,287	27,999,988	24,867,681	14,025,549	56,334	128,564	187,861,515	254,939,631	5,416,741,211	5,671,680,842	1.34%

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.

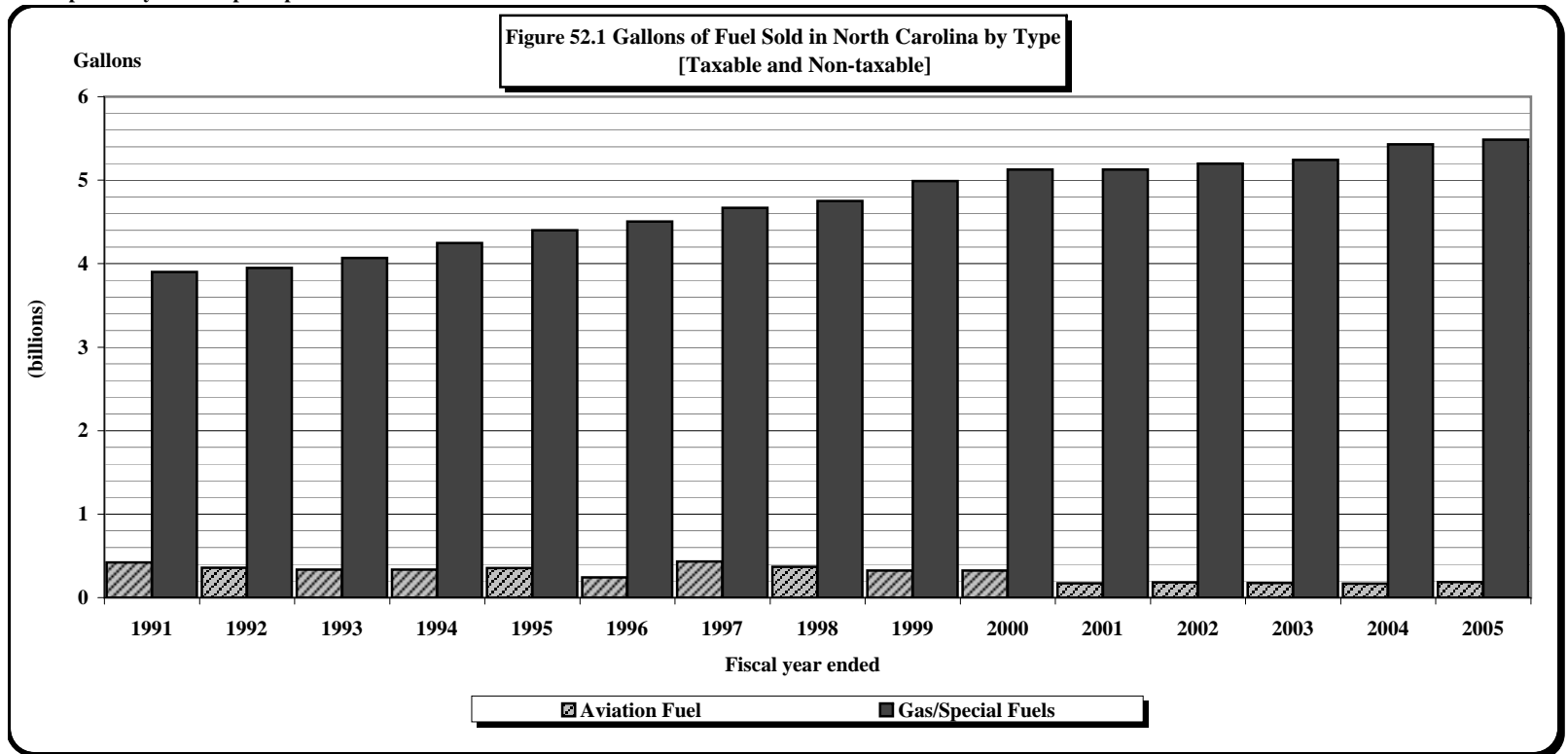


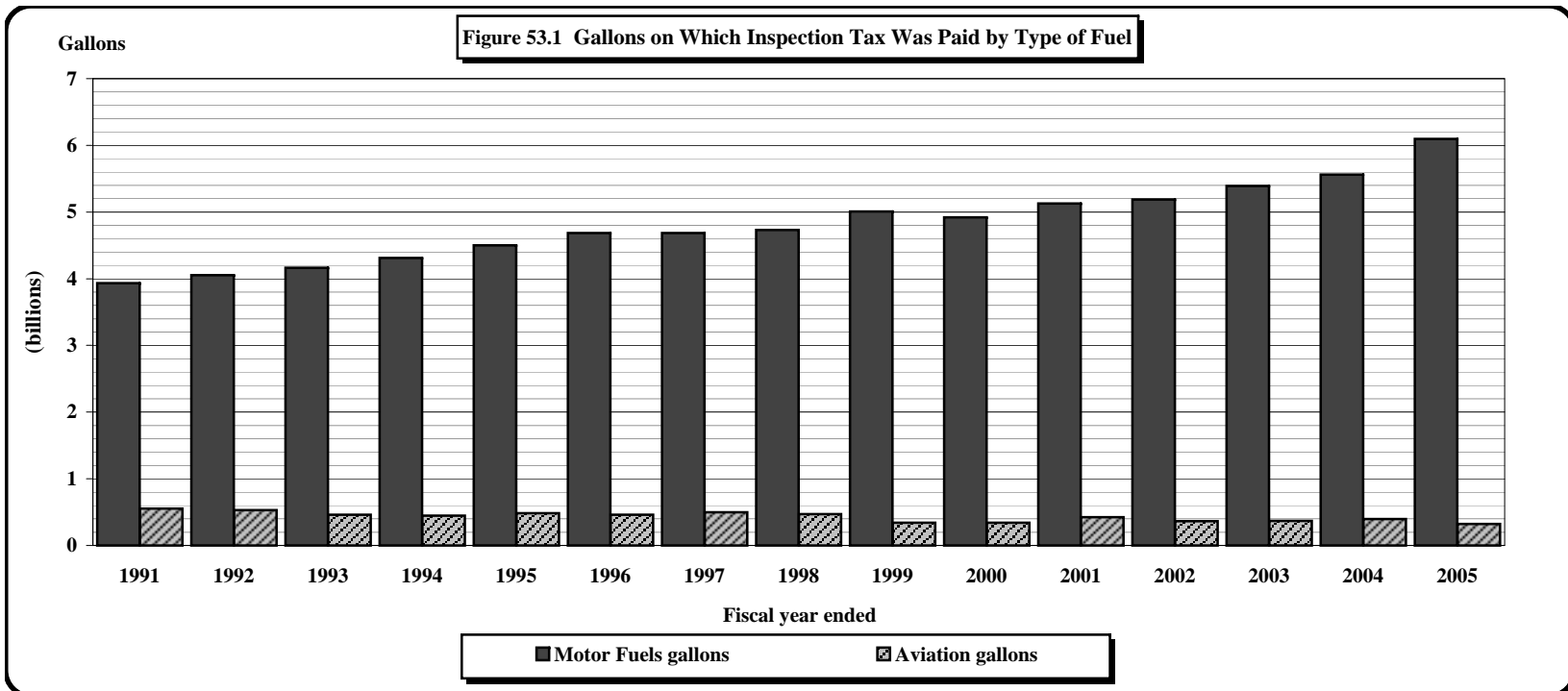
TABLE 53. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[G.S. 119 ARTICLE 3.]

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
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%
2004-05.....	6,094,146,072	15,236,021	9.54%	322,242,200	805,607	-18.61%	6,416,388,272	16,041,628	7.67%

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. LOCAL GOVERNMENT TAXES AND REVENUES

**TABLE 54. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2004-2005
[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.....	34,667,587.38	36,157,840.49	104.30%	Hertford.....	4,753,549.91	5,675,176.07	119.39%	Vance.....	9,371,243.43	10,920,575.54	116.53%
Alexander.....	3,913,681.43	6,684,477.63	170.80%	Hoke.....	2,813,019.02	6,257,719.78	222.46%	Wake.....	257,247,823.33	217,240,639.86	84.45%
Alleghany.....	1,716,998.03	2,398,787.79	139.71%	Hyde.....	1,260,339.48	1,383,101.58	109.74%	Warren.....	1,538,358.51	3,430,917.70	223.02%
Anson.....	2,620,586.90	4,763,591.30	181.78%	Iredell.....	44,026,565.20	39,499,132.33	89.72%	Washington.....	1,940,117.39	2,897,552.98	149.35%
Ashe.....	5,059,230.74	5,830,387.71	115.24%	Jackson.....	9,010,336.60	9,446,839.79	104.84%	Watauga.....	17,328,351.33	14,655,664.65	84.58%
Avery.....	4,684,058.05	5,105,592.95	109.00%	Johnston.....	30,480,683.66	33,490,757.94	109.88%	Wayne.....	24,181,651.36	26,918,167.40	111.32%
Beaufort.....	10,546,326.30	11,861,968.00	112.47%	Jones.....	754,760.36	1,614,162.81	213.86%	Wilkes.....	13,511,478.13	16,014,244.66	118.52%
Bertie.....	1,750,853.30	3,476,647.29	198.57%	Lee.....	13,951,481.71	13,470,286.65	96.55%	Wilson.....	19,067,210.32	19,571,219.47	102.64%
Bladen.....	4,121,420.27	6,727,305.36	163.23%	Lenoir.....	13,120,099.48	13,614,426.00	103.77%	Yadkin.....	4,494,833.04	7,284,414.84	162.06%
Brunswick.....	27,059,531.25	26,243,259.33	96.98%	Lincoln.....	12,645,173.53	15,207,242.80	120.26%	Yancey.....	2,701,341.71	3,828,311.50	141.72%
Buncombe.....	75,206,142.68	67,798,894.09	90.15%	Macon.....	11,059,421.84	9,625,656.32	87.04%	Totals.....	2,283,721,977.18	2,269,789,854.47	99.39%
Burke.....	13,738,588.80	19,352,858.67	140.86%	Madison.....	1,721,447.27	3,486,514.45	202.53%	Less:			
Cabarrus.....	47,143,084.41	43,467,469.71	92.20%	Martin.....	4,521,541.44	5,742,783.77	127.01%	administrative costs.....	10,063,139.12	-	0.44%
Caldwell.....	12,571,709.17	17,221,478.37	136.99%	McDowell.....	6,828,228.44	9,831,217.32	143.98%	Property Tax Commission.....	3,868,983.59	-	0.17%
Camden.....	1,179,213.33	1,546,445.13	131.14%	Mecklenburg.....	324,751,666.11	249,341,599.67	76.78%	Distributable to units.....	2,269,789,854.47	2,269,789,854.47	100.00%
Carteret.....	22,252,613.10	20,427,165.45	91.80%	Mitchell.....	3,471,881.92	3,795,818.29	109.33%				
Caswell.....	1,327,521.67	3,737,309.13	281.53%	Montgomery.....	3,734,602.47	5,511,847.91	147.59%				
Catawba.....	45,270,265.23	42,050,036.68	92.89%	Moore.....	21,512,211.02	22,481,961.64	104.51%				
Chatham.....	8,271,019.93	11,514,315.10	139.21%	Nash.....	24,445,035.36	23,537,186.19	96.29%				
Cherokee.....	7,135,662.64	6,909,734.63	96.83%	New Hanover.....	77,073,137.64	62,316,687.25	80.85%				
Chowan.....	2,819,031.10	3,541,943.02	125.64%	Northampton.....	1,410,026.23	3,642,387.10	258.32%				
Clay.....	1,748,251.41	2,087,292.38	119.39%	Onslow.....	34,726,342.77	39,153,037.33	112.75%				
Cleveland.....	16,732,247.81	21,842,345.13	130.54%	Orange.....	25,845,194.46	31,799,194.54	123.04%				
Columbus.....	8,268,854.57	10,178,970.99	123.10%	Pamlico.....	1,523,978.60	2,531,132.84	166.09%				
Craven.....	21,309,510.81	23,623,895.17	110.86%	Pasquotank.....	10,360,600.68	10,092,760.50	97.41%				
Cumberland.....	77,155,117.13	79,024,264.57	102.42%	Pender.....	6,281,809.20	9,016,779.57	143.54%				
Currituck.....	8,679,911.89	6,835,943.22	78.76%	Perquimans.....	1,143,106.84	2,267,645.77	198.38%				
Dare.....	30,586,449.29	21,620,069.61	70.69%	Person.....	6,660,019.67	8,366,147.54	125.62%				
Davidson.....	24,446,691.85	32,538,352.78	133.10%	Pitt.....	38,376,879.88	39,151,650.35	102.02%				
Davie.....	5,174,380.82	7,287,937.90	140.85%	Polk.....	2,455,071.72	3,809,521.90	155.17%				
Duplin.....	7,069,076.23	10,609,990.40	150.09%	Randolph.....	22,024,190.51	29,198,018.66	132.57%				
Durham.....	85,097,168.36	78,330,097.75	92.05%	Richmond.....	7,763,453.62	10,788,548.44	138.97%				
Edgecombe.....	8,728,258.46	11,938,312.29	136.78%	Robeson.....	20,443,070.21	27,958,194.11	136.76%				
Forsyth.....	103,965,440.29	92,798,037.07	89.26%	Rockingham.....	14,736,853.23	20,193,813.09	137.03%				
Franklin.....	6,799,899.94	10,156,428.24	149.36%	Rowan.....	23,771,381.89	28,542,480.88	120.07%				
Gaston.....	39,547,896.04	46,689,829.92	118.06%	Rutherford.....	11,028,265.11	14,007,299.87	127.01%				
Gates.....	702,630.58	1,779,416.54	253.25%	Sampson.....	9,131,499.17	12,697,132.43	139.05%				
Graham.....	1,223,553.73	1,694,945.92	138.53%	Scotland.....	7,044,407.57	8,280,125.72	117.54%				
Granville.....	6,827,175.81	10,771,006.59	157.77%	Stanly.....	11,736,018.91	13,860,056.30	118.10%				
Greene.....	1,563,454.84	3,346,687.63	214.06%	Stokes.....	4,211,995.13	8,384,788.03	199.07%				
Guilford.....	151,029,508.16	129,414,694.25	85.69%	Surry.....	16,968,480.30	18,835,714.47	111.00%				
Halifax.....	10,077,988.47	12,857,290.80	127.58%	Swain.....	1,951,220.23	2,843,142.48	145.71%				
Harnett.....	12,923,247.18	19,590,927.30	151.59%	Transylvania.....	7,451,302.91	8,115,975.79	108.92%				
Haywood.....	14,498,851.55	14,966,778.61	103.23%	Tyrrell.....	495,752.94	814,897.06	164.38%				
Henderson.....	23,962,930.26	25,192,347.78	105.13%	Union.....	31,689,843.20	35,354,211.87	111.56%				

These amounts do not agree with the actual receipts of the local governments in fiscal year 2004-05 due to the lag in the collection/distribution cycle. 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, 2004 through June 30, 2005 was \$13,932,122.71.

Article 39 proceeds are allocated to counties on a point-of-sale basis. (Refer to *Table 56* for details of distribution of Article 39 proceeds.)

Articles 40 and 42 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).

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 *Table 57* for details of distribution of Article 40 proceeds and to *Table 58* for details of distribution of Article 42 proceeds.)

Article 44 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 *Table 59* for details of distribution of Article 44 proceeds.)

Refer to *Table 55* for details of distribution of 2% local tax proceeds collected on food for home consumption.

TABLE 55 . TWO PERCENT (2%) FOOD LOCAL SALES AND USE TAX NET ALLOCATED COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2004-2005

County	Local sales and use taxes generated from sales of food for home consumption under Articles 39, 40, and 42*								
	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 [\$]	Adjust- ment factor	Adjusted net proceeds [\$]	Tax allocation point -of -sale [\$]	Cost of collection [\$]	Net proceeds [\$]	
Alamance.....	1,559,309.27	6,882.53	1,552,426.74	1.02	1,586,623.69	1,690,117.31	7,459.74	1,682,657.57	3,269,281.26
Alexander.....	394,619.27	1,741.76	392,877.51	1.00	393,674.29	298,546.70	1,317.70	297,229.00	690,903.29
Alleghany.....	123,458.09	544.92	122,913.17	1.04	128,078.95	122,592.60	541.09	122,051.51	250,130.46
Anson.....	288,575.11	1,273.76	287,301.35	1.00	287,884.00	196,729.15	868.31	195,860.84	483,744.84
Ashe.....	286,558.13	1,264.78	285,293.35	0.97	277,313.17	268,528.53	1,185.22	267,343.31	544,656.48
Avery.....	206,774.11	912.65	205,861.46	1.12	230,982.35	278,377.50	1,228.69	277,148.81	508,131.16
Beaufort.....	521,418.22	2,301.45	519,116.77	1.06	551,316.56	611,395.69	2,698.53	608,697.16	1,160,013.72
Bertie.....	226,568.82	1,000.04	225,568.78	0.97	219,259.17	83,004.36	366.35	82,638.01	301,897.18
Bladen.....	374,796.05	1,654.29	373,141.76	1.04	388,824.16	303,278.83	1,338.59	301,940.24	690,764.40
Brunswick.....	933,076.32	4,118.18	928,958.14	1.17	1,088,765.07	954,782.25	4,214.17	950,568.08	2,039,333.15
Buncombe....	2,425,659.68	10,706.31	2,414,953.37	1.06	2,564,748.30	3,219,333.04	14,209.32	3,205,123.72	5,769,872.02
Burke.....	1,015,884.27	4,484.00	1,011,400.27	1.02	1,033,679.44	1,081,924.34	4,775.33	1,077,149.01	2,110,828.45
Cabarrus.....	1,637,327.77	7,226.59	1,630,101.18	1.05	1,714,912.27	1,466,938.17	6,474.69	1,460,463.48	3,175,375.75
Caldwell.....	893,584.36	3,944.16	889,640.20	1.02	909,237.24	890,273.43	3,929.43	886,344.00	1,795,581.24
Camden.....	89,236.43	393.82	88,842.61	0.92	81,915.37	29,364.02	129.59	29,234.43	111,149.80
Carteret.....	692,248.48	3,055.42	689,193.06	1.14	787,077.83	1,031,910.05	4,554.59	1,027,355.46	1,814,433.29
Caswell.....	271,250.18	1,197.26	270,052.92	0.95	257,097.95	106,126.36	468.42	105,657.94	362,755.89
Catawba.....	1,674,933.83	7,392.89	1,667,540.94	0.99	1,654,247.41	1,809,853.45	7,988.24	1,801,865.21	3,456,112.62
Chatham.....	612,920.66	2,705.23	610,215.43	1.02	623,657.32	365,585.07	1,613.62	363,971.45	987,628.77
Cherokee.....	288,918.74	1,275.22	287,643.52	0.98	282,474.02	333,931.82	1,473.88	332,457.94	614,931.96
Chowan.....	164,232.78	724.89	163,507.89	1.09	178,555.20	164,566.12	726.36	163,839.76	342,394.96
Clay.....	106,988.88	472.23	106,516.65	0.96	102,472.03	80,041.97	353.30	79,688.67	182,160.70
Cleveland.....	1,115,282.42	4,922.65	1,110,359.77	1.01	1,123,715.25	1,089,243.74	4,807.65	1,084,436.09	2,208,151.34
Columbus.....	624,197.03	2,755.13	621,441.90	0.81	504,628.25	512,425.10	2,261.71	510,163.39	1,014,791.64
Craven.....	1,059,283.62	4,675.45	1,054,608.17	1.04	1,098,931.35	907,028.22	4,003.39	903,024.83	2,001,956.18
Cumberland.....	3,518,752.32	15,531.01	3,503,221.31	0.98	3,440,261.70	3,085,419.78	13,618.26	3,071,801.52	6,512,063.22
Currituck.....	234,685.08	1,035.77	233,649.31	0.94	220,104.23	212,031.61	935.85	211,095.76	431,199.99
Dare.....	380,093.39	1,677.57	378,415.82	1.49	564,607.07	856,436.83	3,780.09	852,656.74	1,417,263.81
Davidson.....	1,736,460.07	7,664.36	1,728,795.71	0.98	1,697,725.93	1,520,443.85	6,710.85	1,513,733.00	3,211,458.93
Davie.....	425,256.17	1,876.97	423,379.20	0.93	394,601.30	286,879.90	1,266.22	285,613.68	680,214.98
Duplin.....	580,506.14	2,562.25	577,943.89	1.02	590,674.87	473,510.15	2,089.96	471,420.19	1,062,095.06
Durham.....	2,697,546.79	11,906.28	2,685,640.51	1.14	3,067,076.90	2,861,894.37	12,631.69	2,849,262.68	5,916,339.58
Edgecombe.....	619,191.80	2,733.10	616,458.70	1.02	630,038.04	611,693.85	2,699.86	608,993.99	1,239,032.03
Forsyth.....	3,629,965.39	16,021.84	3,613,943.55	0.96	3,476,715.19	4,243,000.45	18,727.51	4,224,272.94	7,700,988.13
Franklin.....	589,479.62	2,601.73	586,877.89	0.97	570,461.81	311,069.50	1,372.98	309,696.52	880,158.33
Gaston.....	2,187,500.13	9,655.35	2,177,844.78	1.03	2,247,596.88	2,413,275.82	10,651.60	2,402,624.22	4,650,221.10
Gates.....	123,781.97	546.35	123,235.62	0.95	117,323.78	101,903.99	449.78	101,454.21	218,777.99
Graham.....	91,980.15	405.98	91,574.17	0.98	89,928.44	90,237.20	398.29	89,838.91	179,767.35
Granville.....	598,901.16	2,643.37	596,257.79	1.03	615,354.78	439,548.54	1,940.04	437,608.50	1,052,963.28
Greene.....	226,992.88	1,001.88	225,991.00	0.95	215,149.80	98,470.31	434.63	98,035.68	313,185.48
Guilford.....	4,928,905.18	21,755.17	4,907,150.01	0.94	4,622,673.08	5,571,149.10	24,589.63	5,546,559.47	10,169,232.55
Halifax.....	650,606.80	2,871.69	647,735.11	1.01	655,526.10	568,287.22	2,508.29	565,778.93	1,221,305.03
Harnett.....	1,116,862.87	4,929.51	1,111,933.36	0.99	1,103,069.17	709,721.85	3,132.53	706,589.32	1,809,658.49
Haywood.....	637,727.39	2,814.74	634,912.65	1.02	648,898.59	748,232.85	3,302.51	744,930.34	1,393,828.93
Henderson.....	1,079,266.68	4,763.56	1,074,503.12	1.02	1,119,662.43	1,037,729.02	4,580.28	1,033,148.74	2,152,811.17

TABLE 55. - 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 [\$]	Adjust- ment factor	Adjusted net proceeds [\$]	Tax allocation point -of -sale [\$]	Cost of collection [\$]	Net proceeds [\$]	
Hertford.....	271,753.19	1,199.50	270,553.69	1.01	273,807.91	326,073.79	1,439.21	324,634.58	598,442.49
Hoke.....	422,114.67	1,863.06	420,251.61	0.97	408,496.39	143,396.60	632.93	142,763.67	551,260.06
Hyde.....	65,527.19	289.23	65,237.96	0.98	64,065.49	46,763.24	206.40	46,556.84	110,622.33
Iredell.....	1,521,526.45	6,715.49	1,514,810.96	0.99	1,502,735.06	1,500,515.08	6,622.89	1,493,892.19	2,996,627.25
Jackson.....	399,360.18	1,762.63	397,597.55	1.05	418,283.82	406,769.94	1,795.39	404,974.55	823,258.37
Johnston.....	1,555,450.69	6,865.16	1,548,585.53	1.00	1,551,726.26	1,204,190.04	5,314.99	1,198,875.05	2,750,601.31
Jones.....	116,516.55	514.29	116,002.26	0.90	104,637.31	25,997.71	114.76	25,882.95	130,520.26
Lee.....	569,425.91	2,513.36	566,912.55	0.96	545,385.81	725,938.04	3,204.11	722,733.93	1,268,119.74
Lenoir.....	673,916.16	2,974.59	670,941.57	0.88	591,789.27	707,586.63	3,123.10	704,463.53	1,296,252.80
Lincoln.....	769,985.76	3,398.50	766,587.26	0.97	745,144.34	700,161.44	3,090.33	697,071.11	1,442,215.45
Macon.....	358,410.03	1,581.93	356,828.10	0.98	350,415.21	425,284.84	1,877.09	423,407.75	773,822.96
Madison.....	228,333.46	1,007.81	227,325.65	0.96	218,693.65	141,097.87	622.77	140,475.10	359,168.75
Martin.....	285,204.55	1,258.87	283,945.68	1.03	293,039.89	230,873.52	1,019.02	229,854.50	522,894.39
McDowell.....	492,547.53	2,174.02	490,373.51	1.09	535,501.62	453,052.38	1,999.65	451,052.73	986,554.35
Mecklenburg.....	8,565,030.31	37,803.16	8,527,227.15	0.89	7,606,526.37	9,656,212.82	42,620.08	9,613,592.74	17,220,119.11
Mitchell.....	182,125.91	803.86	181,322.05	0.95	172,623.69	192,035.51	847.59	191,187.92	363,811.61
Montgomery.....	312,514.98	1,379.38	311,135.60	0.97	302,432.55	289,832.68	1,279.24	288,553.44	590,985.99
Moore.....	893,847.64	3,945.23	889,902.41	1.11	989,596.49	1,044,961.85	4,612.19	1,040,349.66	2,029,946.15
Nash.....	1,024,537.86	4,522.10	1,020,015.76	0.93	950,683.32	1,266,621.34	5,590.54	1,261,030.80	2,211,714.12
New Hanover....	1,930,529.61	8,520.76	1,922,008.85	1.07	2,060,447.50	2,524,240.20	11,141.36	2,513,098.84	4,573,546.34
Northampton.....	249,251.43	1,100.16	248,151.27	1.00	248,654.53	41,598.30	183.60	41,414.70	290,069.23
Onslow.....	1,790,937.90	7,904.48	1,783,033.42	1.04	1,857,971.00	1,214,827.69	5,361.95	1,209,465.74	3,067,436.74
Orange.....	1,381,341.46	6,096.91	1,375,244.55	1.15	1,584,320.34	1,435,063.70	6,334.02	1,428,729.68	3,013,050.02
Pamlico.....	148,597.60	655.90	147,941.70	0.99	146,762.30	125,593.45	554.34	125,039.11	271,801.41
Pasquotank.....	416,069.44	1,836.41	414,233.03	1.00	415,073.13	487,264.09	2,150.64	485,113.45	900,186.58
Pender.....	499,223.04	2,203.43	497,019.61	0.99	493,057.41	355,149.41	1,567.52	353,581.89	846,639.30
Perquimans.....	133,841.45	590.75	133,250.70	1.06	141,516.02	87,390.21	385.73	87,004.48	228,520.50
Person.....	422,696.94	1,865.69	420,831.25	1.00	421,684.73	388,735.93	1,715.79	387,020.14	808,704.87
Pitt.....	1,588,649.71	7,011.95	1,581,637.76	1.07	1,695,560.12	1,573,920.67	6,946.89	1,566,973.78	3,262,533.90
Polk.....	216,063.11	953.64	215,109.47	1.00	215,545.72	164,720.00	727.03	163,992.97	379,538.69
Randolph.....	1,542,561.43	6,808.52	1,535,752.91	0.99	1,523,509.99	1,285,867.20	5,675.49	1,280,191.71	2,803,701.70
Richmond.....	531,852.16	2,347.54	529,504.62	1.09	578,233.88	478,607.77	2,112.46	476,495.31	1,054,729.19
Robeson.....	1,435,488.78	6,335.98	1,429,152.80	1.04	1,489,217.32	1,133,794.94	5,004.29	1,128,790.65	2,618,007.97
Rockingham.....	1,057,074.42	4,665.77	1,052,408.65	1.01	1,065,067.09	1,076,057.28	4,749.45	1,071,307.83	2,136,374.92
Rowan.....	1,522,289.51	6,719.13	1,515,570.38	0.92	1,397,398.42	1,298,640.09	5,731.86	1,292,908.23	2,690,306.65
Rutherford.....	725,312.48	3,201.40	722,111.08	0.98	709,133.35	686,513.30	3,030.09	683,483.21	1,392,616.56
Sampson.....	711,058.90	3,138.46	707,920.44	0.96	681,039.33	544,174.58	2,401.86	541,772.72	1,222,812.05
Scotland.....	406,269.65	1,793.23	404,476.42	0.98	397,207.18	430,998.01	1,902.32	429,095.69	826,302.87
Stanly.....	675,312.23	2,980.71	672,331.52	0.99	666,971.75	723,793.17	3,194.63	720,598.54	1,387,570.29
Stokes.....	521,292.01	2,300.86	518,991.15	1.01	525,233.61	292,708.50	1,291.95	291,416.55	816,650.16
Surry.....	823,183.84	3,633.42	819,550.42	1.05	862,190.05	1,063,236.31	4,692.87	1,058,543.44	1,920,733.49
Swain.....	152,639.03	673.71	151,965.32	1.02	155,312.81	141,222.92	623.33	140,599.59	295,912.40
Transylvania.....	336,930.37	1,487.15	335,443.22	1.10	369,667.84	373,395.01	1,648.07	371,746.94	741,414.78
Tyrrell.....	48,275.68	213.08	48,062.60	0.99	47,679.46	26,680.57	117.77	26,562.80	74,242.26
Union.....	1,649,629.33	7,280.65	1,642,348.68	1.01	1,662,103.13	1,159,340.67	5,117.03	1,154,223.64	2,816,326.77

TABLE 55. - 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.....	502,036.85	2,215.96	499,820.89	1.04	520,827.39	566,450.15	2,500.19	563,949.96	1,084,777.35
Wake.....	7,981,303.31	35,226.29	7,946,077.02	0.96	7,644,349.81	8,662,512.99	38,234.13	8,624,278.86	16,268,628.67
Warren.....	229,287.96	1,012.03	228,275.93	0.97	221,890.61	129,219.48	570.35	128,649.13	350,539.74
Washington.....	154,136.76	680.34	153,456.42	1.04	159,905.88	150,946.84	666.24	150,280.60	310,186.48
Watauga.....	489,240.34	2,159.43	487,080.91	1.06	517,293.57	566,729.09	2,501.40	564,227.69	1,081,521.26
Wayne.....	1,303,402.05	5,752.99	1,297,649.06	0.96	1,248,374.81	1,220,319.64	5,386.19	1,214,933.45	2,463,308.26
Wilkes.....	764,925.19	3,376.24	761,548.95	1.02	778,324.43	701,344.46	3,095.56	698,248.90	1,476,573.33
Wilson.....	864,988.08	3,817.90	861,170.18	0.98	845,693.26	950,713.79	4,196.21	946,517.58	1,792,210.84
Yadkin.....	421,195.68	1,859.10	419,336.58	1.00	420,187.01	313,618.33	1,384.24	312,234.09	732,421.10
Yancey	205,016.76	904.90	204,111.86	1.01	206,566.92	181,734.49	802.13	180,932.36	387,499.28
Totals.....	96,181,598.01	424,521.13	95,757,076.88	-	95,757,076.88	96,181,322.56	424,520.02	95,756,802.54	191,513,879.42

*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 2004-05 due to the lag in the collection/distribution cycle.

TABLE 56 . ARTICLE 39 FIRST ONE-CENT LOCAL GOVERNMENT SALES AND USE TAX
NET COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2004-2005

County	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.....	12,616,436.90	55,681.21	12,560,755.69	Hertford.....	1,696,796.13	7,487.17	1,689,308.96	Vance.....	3,368,607.13	14,857.09	3,353,750.04
Alexander.....	1,382,103.18	6,095.68	1,376,007.50	Hoke.....	1,017,985.38	4,494.73	1,013,490.65	Wake.....	94,893,560.63	418,892.18	94,474,668.45
Alleghany.....	606,808.48	2,680.99	604,127.49	Hyde.....	465,396.11	2,069.77	463,326.34	Warren.....	539,639.47	2,381.91	537,257.56
Anson.....	919,180.85	4,055.55	915,125.30	Iredell.....	16,260,144.79	71,742.76	16,188,402.03	Washington..	686,777.27	3,036.96	683,740.31
Ashe.....	1,833,333.22	8,104.66	1,825,228.56	Jackson.....	3,300,810.29	14,595.30	3,286,214.99	Watauga.....	6,386,208.21	28,243.99	6,357,964.22
Avery.....	1,686,854.37	7,462.50	1,679,391.87	Johnston.....	11,230,086.21	49,509.31	11,180,576.90	Wayne.....	8,818,263.82	38,917.72	8,779,346.10
Beaufort.....	3,819,669.37	16,839.70	3,802,829.67	Jones.....	280,434.82	1,235.45	279,199.37	Wilkes.....	4,897,224.36	21,588.89	4,875,635.47
Bertie.....	639,623.38	2,825.10	636,798.28	Lee.....	5,057,688.54	22,305.08	5,035,383.46	Wilson.....	6,945,687.68	30,639.22	6,915,048.46
Bladen.....	1,466,280.57	6,484.67	1,459,795.90	Lenoir.....	4,774,187.17	21,099.42	4,753,087.75	Yadkin.....	1,600,738.19	7,067.03	1,593,671.16
Brunswick....	9,996,743.14	44,187.69	9,952,555.45	Lincoln.....	4,574,139.49	20,181.44	4,553,958.05	Yancey.....	965,165.71	4,268.80	960,896.91
Buncombe....	27,521,607.58	121,652.64	27,399,954.94	Macon.....	4,089,021.64	18,070.69	4,070,950.95	Totals.....	836,602,935.61	3,692,778.74	832,910,156.87
Burke.....	4,832,006.49	21,342.34	4,810,664.15	Madison.....	600,175.10	2,655.46	597,519.64				
Cabarrus.....	17,482,367.10	77,077.63	17,405,289.47	Martin.....	1,645,597.78	7,263.01	1,638,334.77				
Caldwell.....	4,466,632.03	19,716.98	4,446,915.05	McDowell.....	2,434,301.16	10,740.07	2,423,561.09				
Camden.....	441,202.04	1,947.03	439,255.01	Mecklenburg..	120,510,342.04	531,886.79	119,978,455.25				
Carteret.....	8,114,921.14	35,895.09	8,079,026.05	Mitchell.....	1,248,860.41	5,510.06	1,243,350.35				
Caswell.....	470,949.64	2,080.57	468,869.07	Montgomery..	1,320,625.55	5,820.51	1,314,805.04				
Catawba.....	16,632,291.57	73,394.83	16,558,896.74	Moore.....	7,857,442.42	34,699.46	7,822,742.96				
Chatham.....	3,022,173.53	13,324.88	3,008,848.65	Nash.....	8,884,094.42	39,178.84	8,844,915.58				
Cherokee.....	2,600,023.83	11,469.03	2,588,554.80	New Hanover..	28,570,504.31	126,081.00	28,444,423.31				
Chowan.....	1,016,874.94	4,492.56	1,012,382.38	Northampton..	523,877.35	2,310.37	521,566.98				
Clay.....	640,039.17	2,825.65	637,213.52	Onslow.....	12,807,399.26	56,484.28	12,750,914.98				
Cleveland.....	5,979,894.78	26,383.06	5,953,511.72	Orange.....	9,366,517.21	41,230.98	9,325,286.23				
Columbus.....	2,975,766.17	13,121.72	2,962,644.45	Pamlico.....	535,266.25	2,365.72	532,900.53				
Craven.....	7,815,756.98	34,458.84	7,781,298.14	Pasquotank...	3,778,969.87	16,641.36	3,762,328.51				
Cumberland..	28,303,780.06	124,874.14	28,178,905.92	Pender.....	2,269,653.26	10,052.46	2,259,600.80				
Currituck....	3,241,157.04	14,450.14	3,226,706.90	Perquimans...	404,378.94	1,786.26	402,592.68				
Dare.....	11,394,557.03	50,693.74	11,343,863.29	Person.....	2,402,039.30	10,596.74	2,391,442.56				
Davidson.....	8,777,044.06	38,726.76	8,738,317.30	Pitt.....	14,111,880.13	62,240.20	14,049,639.93				
Davie.....	1,868,603.32	8,243.09	1,860,360.23	Polk.....	877,105.07	3,871.65	873,233.42				
Duplin.....	2,536,751.67	11,182.23	2,525,569.44	Randolph.....	7,935,187.27	35,003.04	7,900,184.23				
Durham.....	31,055,173.29	137,026.16	30,918,147.13	Richmond.....	2,787,065.20	12,334.71	2,774,730.49				
Edgecombe...	3,094,257.55	13,689.45	3,080,568.10	Robeson.....	7,435,363.64	32,829.93	7,402,533.71				
Forsyth.....	38,228,629.83	168,619.79	38,060,010.04	Rockingham..	5,232,967.29	23,082.56	5,209,884.73				
Franklin.....	2,485,445.70	10,976.93	2,474,468.77	Rowan.....	8,588,941.04	37,907.87	8,551,033.17				
Gaston.....	14,220,565.44	62,671.23	14,157,894.21	Rutherford....	3,948,515.32	17,423.56	3,931,091.76				
Gates.....	230,525.05	1,018.14	229,506.91	Sampson.....	3,285,340.94	14,495.94	3,270,845.00				
Graham.....	433,924.91	1,919.85	432,005.06	Scotland.....	2,523,425.58	11,125.13	2,512,300.45				
Granville....	2,442,914.55	10,787.18	2,432,127.37	Stanly.....	4,217,394.00	18,606.46	4,198,787.54				
Greene.....	561,632.30	2,481.51	559,150.79	Stokes.....	1,500,231.79	6,622.42	1,493,609.37				
Guilford.....	55,621,166.83	245,514.07	55,375,652.76	Surry.....	6,083,275.59	26,840.38	6,056,435.21				
Halifax.....	3,634,532.57	16,031.12	3,618,501.45	Swain.....	693,181.30	3,073.19	690,108.11				
Harnett.....	4,663,792.26	20,570.24	4,643,222.02	Transylvania..	2,706,603.51	11,959.02	2,694,644.49				
Haywood.....	5,267,406.86	23,277.94	5,244,128.92	Tyrrell.....	180,578.18	798.17	179,780.01				
Henderson....	8,764,489.95	38,690.99	8,725,798.96	Union.....	11,681,381.37	51,530.93	11,629,850.44				

*Net collections for the fiscal year less administrative costs retained by the State. County allocations of Article 39 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 2004-05 due to the lag in the collection/distribution cycle.

These amounts do not include local sales and use taxes collected on food. Refer to *Table 55* for details of net allocated collections and distributable shares pertaining to food.

TABLE 59. ARTICLE 44 THIRD ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2004-2005

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	3,389,942.78	14,962.88	3,374,979.90	1.02	3,449,322.26	3,148,923.21	13,896.16	3,135,027.05	6,584,349.31
Alexander.....	December-02	857,809.53	3,786.22	854,023.31	1.00	855,754.86	345,330.50	1,523.21	343,807.29	1,199,562.15
Alleghany.....	December-02	268,431.37	1,184.85	267,246.52	1.04	278,478.25	155,310.68	686.60	154,624.08	433,102.33
Anson.....	December-02	627,429.36	2,769.47	624,659.89	1.00	625,926.39	239,406.01	1,055.43	238,350.58	864,276.97
Ashe.....	December-02	622,861.69	2,749.17	620,112.52	0.97	602,766.44	455,932.42	2,015.70	453,916.72	1,056,683.16
Avery.....	December-02	449,483.67	1,983.95	447,499.72	1.12	502,107.00	417,424.52	1,846.95	415,577.57	917,684.57
Beaufort.....	December-02	1,133,624.49	5,003.75	1,128,620.74	1.06	1,198,626.27	926,794.33	4,087.55	922,706.78	2,121,333.05
Bertie.....	December-02	492,571.55	2,174.18	490,397.37	0.97	476,679.70	157,378.67	695.25	156,683.42	633,363.12
Bladen.....	December-02	814,780.07	3,596.34	811,183.73	1.04	845,275.76	357,645.58	1,581.09	356,064.49	1,201,340.25
Brunswick.....	December-02	2,027,526.56	8,948.66	2,018,577.90	1.17	2,365,829.01	2,482,423.71	10,972.58	2,471,451.13	4,837,280.14
Buncombe.....	December-02	5,272,887.24	23,273.68	5,249,613.56	1.06	5,575,234.07	6,912,088.88	30,546.48	6,881,542.40	12,456,776.47
Burke.....	December-02	2,208,803.00	9,749.64	2,199,053.36	1.02	2,247,492.95	1,218,851.33	5,383.29	1,213,468.04	3,460,960.99
Cabarrus.....	July-03	3,558,421.73	15,705.79	3,542,715.94	1.05	3,727,034.86	4,347,971.71	19,170.60	4,328,801.11	8,055,835.97
Caldwell.....	December-02	1,942,742.47	8,575.12	1,934,167.35	1.02	1,976,772.21	1,118,117.39	4,935.41	1,113,181.98	3,089,954.19
Camden.....	December-02	193,811.31	855.34	192,955.97	0.92	177,910.75	108,573.46	479.19	108,094.27	286,005.02
Carteret.....	December-02	1,504,796.63	6,641.93	1,498,154.70	1.14	1,710,933.91	2,027,070.86	8,967.36	2,018,103.50	3,729,037.41
Caswell.....	July-03	589,713.10	2,602.95	587,110.15	0.95	558,945.01	112,688.17	497.55	112,190.62	671,135.63
Catawba.....	December-02	3,641,436.84	16,073.01	3,625,363.83	0.99	3,596,460.60	4,141,701.93	18,278.01	4,123,423.92	7,719,884.52
Chatham.....	December-02	1,332,111.18	5,879.57	1,326,231.61	1.02	1,355,445.28	755,758.72	3,332.66	752,426.06	2,107,871.34
Cherokee.....	January-03	628,050.76	2,772.12	625,278.64	0.98	614,040.83	649,486.89	2,864.81	646,622.08	1,260,662.91
Chowan.....	December-02	357,028.07	1,575.88	355,452.19	1.09	388,163.56	252,102.96	1,113.65	250,989.31	639,152.87
Clay.....	July-03	232,542.91	1,026.40	231,516.51	0.96	222,725.28	157,487.79	695.47	156,792.32	379,517.60
Cleveland.....	December-02	2,424,584.51	10,701.84	2,413,882.67	1.01	2,442,915.67	1,497,476.46	6,606.20	1,490,870.26	3,933,785.93
Columbus.....	December-02	1,357,165.66	5,990.50	1,351,175.16	0.81	1,097,191.36	728,214.27	3,211.02	725,003.25	1,822,194.61
Craven.....	January-03	2,302,647.23	10,163.50	2,292,483.73	1.04	2,388,831.17	1,938,217.93	8,544.86	1,929,673.07	4,318,504.24
Cumberland.....	December-02	7,649,217.76	33,762.54	7,615,455.22	0.98	7,478,586.60	7,088,581.71	31,268.43	7,057,313.28	14,535,899.88
Currituck.....	January-03	509,856.18	2,250.23	507,605.95	0.94	478,178.84	803,996.70	3,584.68	800,412.02	1,278,590.86
Dare.....	December-02	825,912.82	3,645.24	822,267.58	1.49	1,226,845.94	2,812,922.70	12,513.83	2,800,408.87	4,027,254.81
Davidson.....	December-02	3,774,737.95	16,661.10	3,758,076.85	0.98	3,690,534.92	2,179,491.26	9,615.06	2,169,876.20	5,860,411.12
Davie.....	December-02	924,361.68	4,079.94	920,281.74	0.93	857,727.92	467,404.71	2,062.05	465,342.66	1,323,070.58
Duplin.....	December-02	1,261,992.49	5,570.29	1,256,422.20	1.02	1,284,098.04	614,533.49	2,710.32	611,823.17	1,895,921.21
Durham.....	December-02	5,863,668.84	25,881.15	5,837,787.69	1.14	6,666,914.29	8,342,786.48	36,785.64	8,306,000.84	14,972,915.13
Edgecombe.....	December-02	1,346,484.82	5,943.49	1,340,541.33	1.02	1,370,070.04	784,620.77	3,464.72	781,156.05	2,151,226.09
Forsyth.....	December-02	7,890,706.84	34,828.26	7,855,878.58	0.96	7,557,571.45	9,450,018.93	41,689.02	9,408,329.91	16,965,901.36
Franklin.....	January-03	1,281,064.75	5,654.20	1,275,410.55	0.97	1,239,734.22	615,110.27	2,716.19	612,394.08	1,852,128.30
Gaston.....	December-02	4,755,991.15	20,992.74	4,734,998.41	1.03	4,886,648.54	3,526,325.84	15,540.49	3,510,785.35	8,397,433.89
Gates.....	December-02	269,061.81	1,187.61	267,874.20	0.95	255,023.61	56,876.80	251.25	56,625.55	311,649.16
Graham.....	December-02	199,964.94	882.62	199,082.32	0.98	195,504.31	107,808.30	476.94	107,331.36	302,835.67
Granville.....	December-02	1,301,706.96	5,745.40	1,295,961.56	1.03	1,337,468.04	610,710.75	2,696.48	608,014.27	1,945,482.31
Greene.....	December-02	493,341.33	2,177.46	491,163.87	0.95	467,601.54	138,733.83	612.97	138,120.86	605,722.40
Guilford.....	January-03	10,714,821.50	47,293.79	10,667,527.71	0.94	10,049,104.66	13,910,648.48	61,395.69	13,849,252.79	23,898,357.45
Halifax.....	December-02	1,414,543.49	6,243.75	1,408,299.74	1.01	1,425,238.03	910,100.51	4,014.69	906,085.82	2,331,323.85
Harnett.....	December-02	2,427,507.70	10,714.42	2,416,793.28	0.99	2,397,525.52	1,172,943.24	5,175.27	1,167,767.97	3,565,293.49
Haywood.....	December-02	1,386,190.34	6,118.36	1,380,071.98	1.02	1,410,471.58	1,305,006.57	5,766.80	1,299,239.77	2,709,711.35
Henderson.....	July-03	2,345,821.94	10,353.90	2,335,468.04	1.02	2,433,622.04	2,193,236.90	9,681.19	2,183,555.71	4,617,177.75

TABLE 59. - 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	590,847.75	2,607.98	588,239.77	1.01	595,314.81	419,680.39	1,851.94	417,828.45	1,013,143.26
Hoke.....	December-02	917,330.01	4,048.77	913,281.24	0.97	887,734.56	258,603.35	1,142.34	257,461.01	1,145,195.57
Hyde.....	December-02	142,507.31	629.05	141,878.26	0.98	139,328.34	114,881.41	510.96	114,370.45	253,698.79
Iredell.....	December-02	3,306,790.57	14,595.18	3,292,195.39	0.99	3,265,948.61	4,070,883.20	17,961.58	4,052,921.62	7,318,870.23
Jackson.....	December-02	867,909.87	3,830.67	864,079.20	1.05	909,035.17	809,959.64	3,581.99	806,377.65	1,715,412.82
Johnston.....	July-03	3,380,271.03	14,919.35	3,365,351.68	1.00	3,372,175.21	2,757,231.12	12,157.77	2,745,073.35	6,117,248.56
Jones.....	December-02	253,335.67	1,118.22	252,217.45	0.90	227,507.09	67,997.64	299.61	67,698.03	295,205.12
Lee.....	January-03	1,237,971.71	5,464.29	1,232,507.42	0.96	1,185,706.03	1,264,336.40	5,576.59	1,258,759.81	2,444,465.84
Lenoir.....	December-02	1,465,280.79	6,467.73	1,458,813.06	0.88	1,286,713.22	1,155,054.34	5,100.35	1,149,953.99	2,436,667.21
Lincoln.....	December-02	1,673,694.37	7,387.35	1,666,307.02	0.97	1,619,696.34	1,135,345.79	5,008.80	1,130,336.99	2,750,033.33
Macon.....	July-03	779,039.03	3,438.51	775,600.52	0.98	761,661.08	993,822.29	4,393.12	989,429.17	1,751,090.25
Madison.....	January-03	496,365.10	2,190.89	494,174.21	0.96	475,409.20	155,584.86	687.84	154,897.02	630,306.22
Martin.....	December-02	620,109.03	2,737.15	617,371.88	1.03	637,144.76	404,485.87	1,785.28	402,700.59	1,039,845.35
McDowell.....	December-02	1,070,781.67	4,726.32	1,066,055.35	1.09	1,164,161.80	613,283.01	2,705.59	610,577.42	1,774,739.22
Mecklenburg.....	January-03	18,614,915.77	82,160.84	18,532,754.93	0.89	16,531,728.32	30,091,944.83	132,806.57	29,959,138.26	46,490,866.58
Mitchell.....	December-02	395,955.56	1,747.72	394,207.84	0.95	375,296.71	318,356.58	1,405.47	316,951.11	692,247.82
Montgomery.....	December-02	679,407.02	2,998.83	676,408.19	0.97	657,487.37	324,797.94	1,431.92	323,366.02	980,853.39
Moore.....	July-03	1,942,975.27	8,575.94	1,934,399.33	1.11	2,151,105.32	1,919,225.20	8,478.12	1,910,747.08	4,061,852.40
Nash.....	December-02	2,227,239.02	9,830.74	2,217,408.28	0.93	2,066,685.53	2,191,954.09	9,665.71	2,182,288.38	4,248,973.91
New Hanover....	July-03	4,195,964.44	18,519.92	4,177,444.52	1.07	4,478,335.67	7,070,748.53	31,201.54	7,039,546.99	11,517,882.66
Northampton.....	December-02	541,877.74	2,391.80	539,485.94	1.00	540,579.75	130,101.10	573.82	129,527.28	670,107.03
Onslow.....	January-03	3,891,896.41	17,177.41	3,874,719.00	1.04	4,037,564.12	3,215,807.03	14,186.08	3,201,620.95	7,239,185.07
Orange.....	December-02	3,002,689.78	13,253.33	2,989,436.45	1.15	3,443,913.08	2,294,391.07	10,099.63	2,284,291.44	5,728,204.52
Pamlico.....	July-03	323,071.78	1,426.03	321,645.75	0.99	319,081.41	133,607.03	590.59	133,016.44	452,097.85
Pasquotank.....	December-02	904,327.82	3,991.49	900,336.33	1.00	902,161.82	939,360.04	4,136.74	935,223.30	1,837,385.12
Pender.....	December-02	1,085,127.86	4,789.51	1,080,338.35	0.99	1,071,725.43	562,997.51	2,493.59	560,503.92	1,632,229.35
Perquimans.....	December-02	290,939.59	1,284.16	289,655.43	1.06	307,622.04	100,394.74	443.52	99,951.22	407,573.26
Person.....	December-02	918,886.65	4,055.84	914,830.81	1.00	916,685.63	594,705.34	2,623.36	592,081.98	1,508,767.61
Pitt.....	December-02	3,453,400.86	15,242.77	3,438,158.09	1.07	3,685,800.09	3,488,673.81	15,387.32	3,473,286.49	7,159,086.58
Polk.....	December-02	469,722.33	2,073.30	467,649.03	1.00	468,597.19	218,040.15	962.46	217,077.69	685,674.88
Randolph.....	December-02	3,353,188.00	14,800.42	3,338,387.58	0.99	3,311,772.38	1,974,864.28	8,710.64	1,966,153.64	5,277,926.02
Richmond.....	December-02	1,156,364.13	5,104.15	1,151,259.98	1.09	1,257,207.55	688,824.40	3,048.10	685,776.30	1,942,983.85
Robeson.....	December-02	3,120,704.90	13,774.46	3,106,930.44	1.04	3,237,507.02	1,788,900.25	7,892.26	1,781,007.99	5,018,515.01
Rockingham.....	July-03	2,298,203.30	10,144.13	2,288,059.17	1.01	2,315,578.79	1,296,136.20	5,715.88	1,290,420.32	3,605,999.11
Rowan.....	December-02	3,309,465.49	14,607.66	3,294,857.83	0.92	3,037,949.56	2,152,813.51	9,500.69	2,143,312.82	5,181,262.38
Rutherford.....	January-03	1,576,838.62	6,960.01	1,569,878.61	0.98	1,541,663.96	994,725.60	4,388.31	990,337.29	2,532,001.25
Samson.....	December-02	1,545,715.64	6,822.55	1,538,893.09	0.96	1,480,457.54	816,974.15	3,604.32	813,369.83	2,293,827.37
Scotland.....	December-02	883,351.56	3,899.11	879,452.45	0.98	863,646.47	636,028.53	2,803.75	633,224.78	1,496,871.25
Stanly.....	July-03	1,468,135.56	6,480.21	1,461,655.35	0.99	1,450,002.31	1,045,352.84	4,610.59	1,040,742.25	2,490,744.56
Stokes.....	December-02	1,133,225.33	5,001.91	1,128,223.42	1.01	1,141,793.14	372,769.83	1,645.58	371,124.25	1,512,917.39
Surry.....	December-02	1,789,667.36	7,899.47	1,781,767.89	1.05	1,874,468.82	1,519,281.90	6,702.91	1,512,578.99	3,387,047.81
Swain.....	January-03	331,821.22	1,464.62	330,356.60	1.02	337,633.54	172,460.18	764.42	171,695.76	509,329.30
Transylvania.....	December-02	732,480.34	3,233.09	729,247.25	1.10	803,650.52	677,026.90	2,990.73	674,036.17	1,477,686.69
Tyrrell.....	December-02	104,933.11	463.15	104,469.96	0.99	103,637.10	43,566.72	192.61	43,374.11	147,011.21
Union.....	December-02	3,584,218.79	15,819.04	3,568,399.75	1.01	3,611,319.14	2,911,964.42	12,844.73	2,899,119.69	6,510,438.83

TABLE 59 . - 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	1,091,651.60	4,818.60	1,086,833.00	1.04	1,132,509.85	837,378.85	3,692.80	833,686.05	1,966,195.90
Wake.....	December-02	17,344,306.25	76,551.43	17,267,754.82	0.96	16,612,056.51	23,937,669.87	105,695.66	23,831,974.21	40,444,030.72
Warren.....	December-02	498,464.94	2,200.17	496,264.77	0.97	482,383.00	133,490.87	589.36	132,901.51	615,284.51
Washington.....	December-02	335,151.91	1,479.39	333,672.52	1.04	347,695.93	168,809.56	746.88	168,062.68	515,758.61
Watauga.....	December-02	1,063,681.74	4,695.03	1,058,986.71	1.06	1,124,672.99	1,629,276.38	7,202.33	1,622,074.05	2,746,747.04
Wayne.....	December-02	2,833,617.38	12,507.33	2,821,110.05	0.96	2,713,985.46	2,150,288.64	9,484.69	2,140,803.95	4,854,789.41
Wilkes.....	December-02	1,662,898.30	7,339.85	1,655,558.45	1.02	1,692,026.27	1,227,687.01	5,412.12	1,222,274.89	2,914,301.16
Wilson.....	December-02	1,880,426.01	8,299.99	1,872,126.02	0.98	1,838,479.28	1,707,970.82	7,534.52	1,700,436.30	3,538,915.58
Yadkin.....	December-02	915,755.42	4,042.12	911,713.30	1.00	913,561.79	398,194.45	1,757.94	396,436.51	1,309,998.30
Yancey	December-02	445,725.07	1,967.40	443,757.67	1.01	449,094.97	239,360.50	1,058.70	238,301.80	687,396.77
Totals.....		209,068,782.78	922,789.61	208,145,993.17	-	208,145,993.17	209,082,307.58	922,849.51	208,159,458.07	416,305,451.24

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 tax, unlike Articles 39, 40, and 42, does not apply to food purchased for home consumption.

Article 44 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 2004-05 due to the lag in the collection/distribution cycle.

TABLE 60. 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		
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1990-1991...	1,660,134,729	8,466,967	15,966,782	624,796,750	76,917,853	2,386,283,081	687,891,579	32,419,157	271,729,301	163,154,166	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	2,550,283,809	741,670,548	35,656,433	269,173,760	162,299,196	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	2,707,413,857	750,523,254	40,740,049	282,279,005	161,803,333	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	2,977,494,731	780,346,043	43,674,739	300,347,699	161,244,291	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	3,295,514,202	848,314,079	50,084,399	325,767,425	160,226,082	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	3,385,757,673	883,712,276	58,924,838	356,085,553	150,284,675	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	5,047,357,169	1,415,585,819	96,543,955	485,077,618	204,408,373	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	20,819,367	5,812,020,414	1,541,567,914	108,773,951	631,533,355	223,756,410	2,505,631,630	243,813,926	8,561,465,970
2004-2005...	4,326,784,544	162,610,179	46,120,495	1,612,307,051	22,239,587	6,170,061,856	1,663,373,556	115,634,026	664,024,290	231,410,684	2,674,442,556	251,819,611	9,096,324,023

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.

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": 2003-04 counties, \$20,730,041; municipalities, \$18,102,442

2004-05 counties, \$14,855,944; municipalities, \$14,157,464

Figure 60.1 Components of County Tax Levies

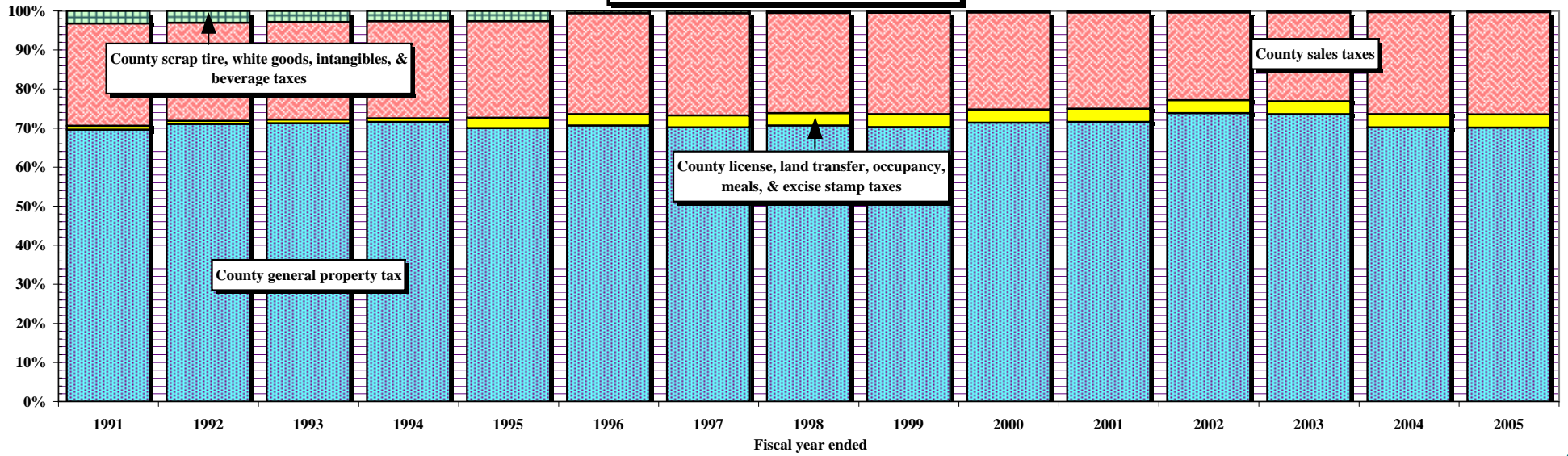


Figure 60.2 Components of Municipal Tax Levies

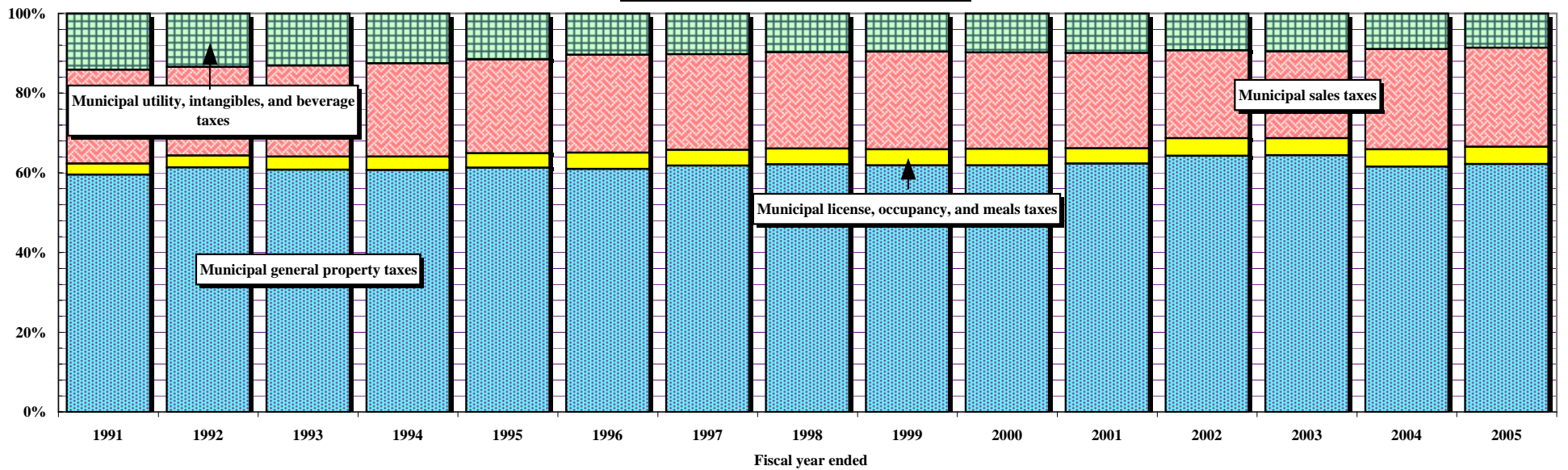


TABLE 61. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

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) [\$]		
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
2004-2005.....	6,147,822,269	22,239,587	14,855,944	6,184,917,800	2,443,031,872	366,716,223	14,157,460	2,823,905,554	251,819,611	9,260,642,965

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). Beginning with 2003-04, amounts shown for State aid (reimbursements for lost revenue) are the county and municipal receipts of the hold harmless distribution.

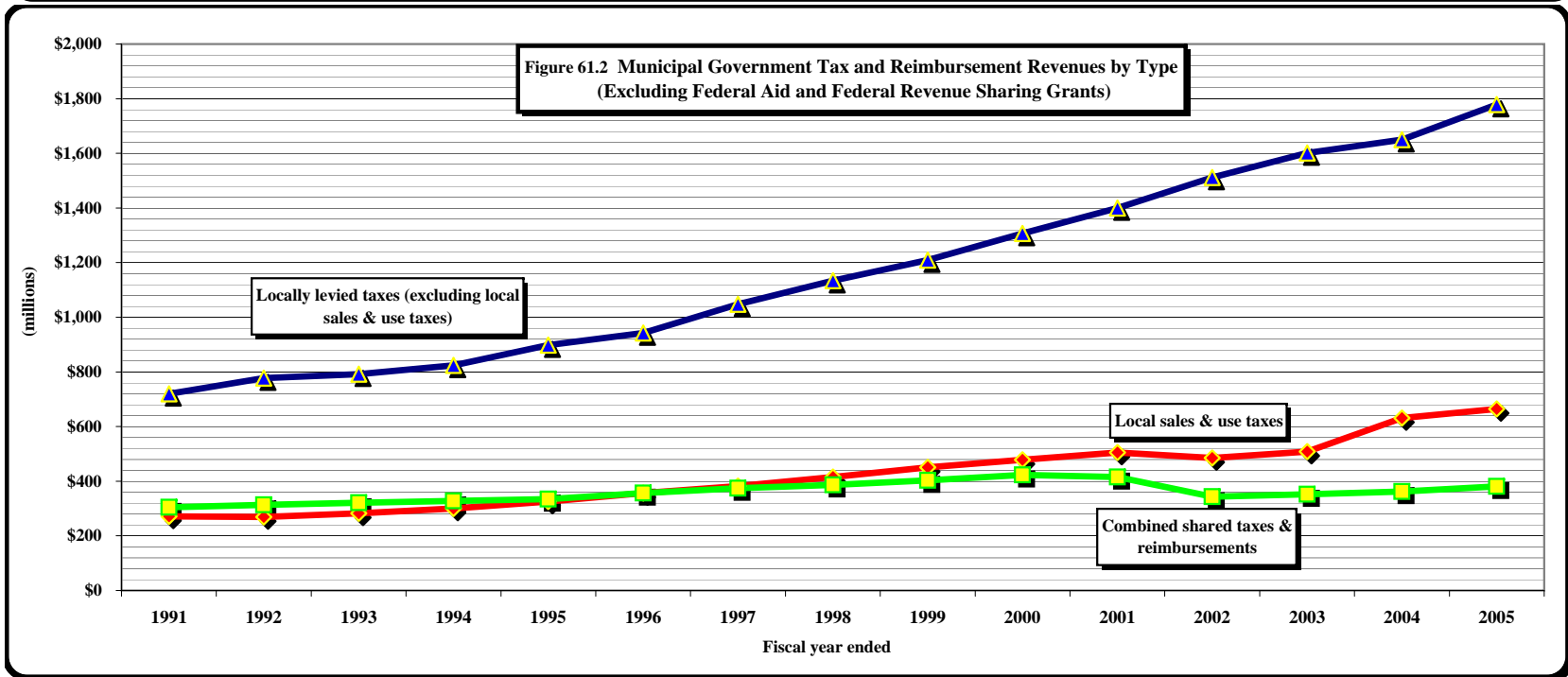
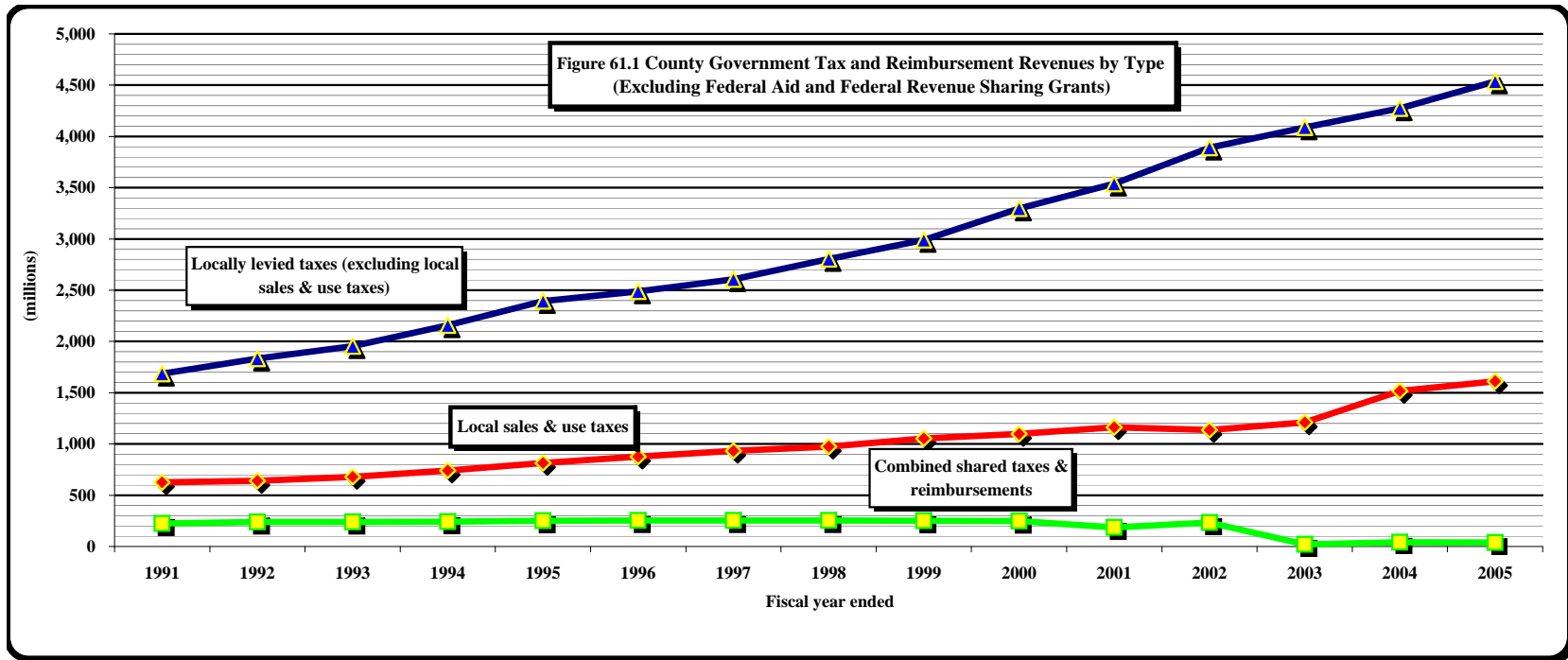


TABLE 62. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

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 [\$]	Telecommunications tax [\$]	Gasoline tax [\$]	Total municipal shares [\$]			
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	c	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	78,841,075	27,244,269	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	26,075,372	12,570,961	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	-	-	96,915,830	h	9,704,764	135,438,430	i	242,059,024	251,555,027
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	372,421,932
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
2004-2005	-	-	3,023,674	8,140,943	11,074,970	22,239,587	-	18,703,575	-	56,290,836	135,305,539	-	366,716,223	388,955,810

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 63.

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 63. 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 [\$]	
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
2004-2005.....	-	-	-	-	14,855,944	14,855,944	-	-	-	-	14,157,460	14,157,460	29,013,405

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.

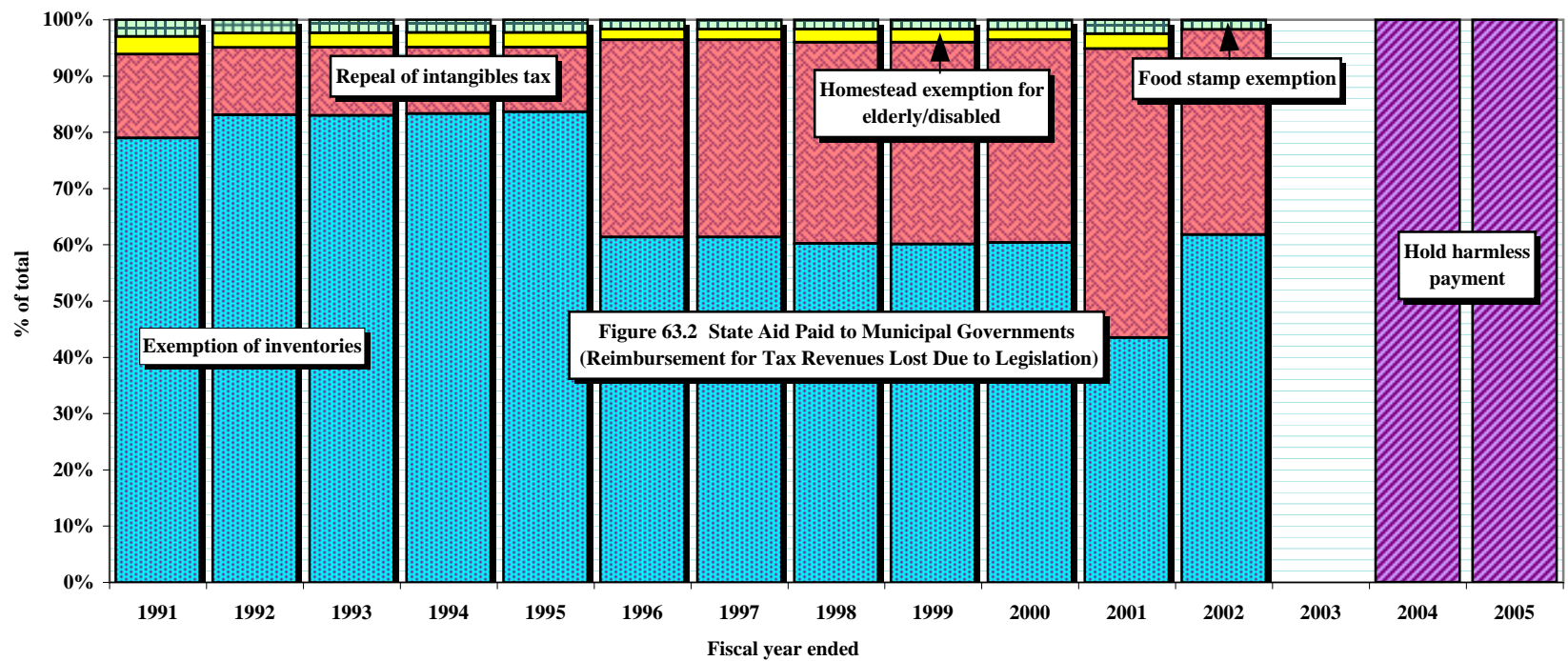
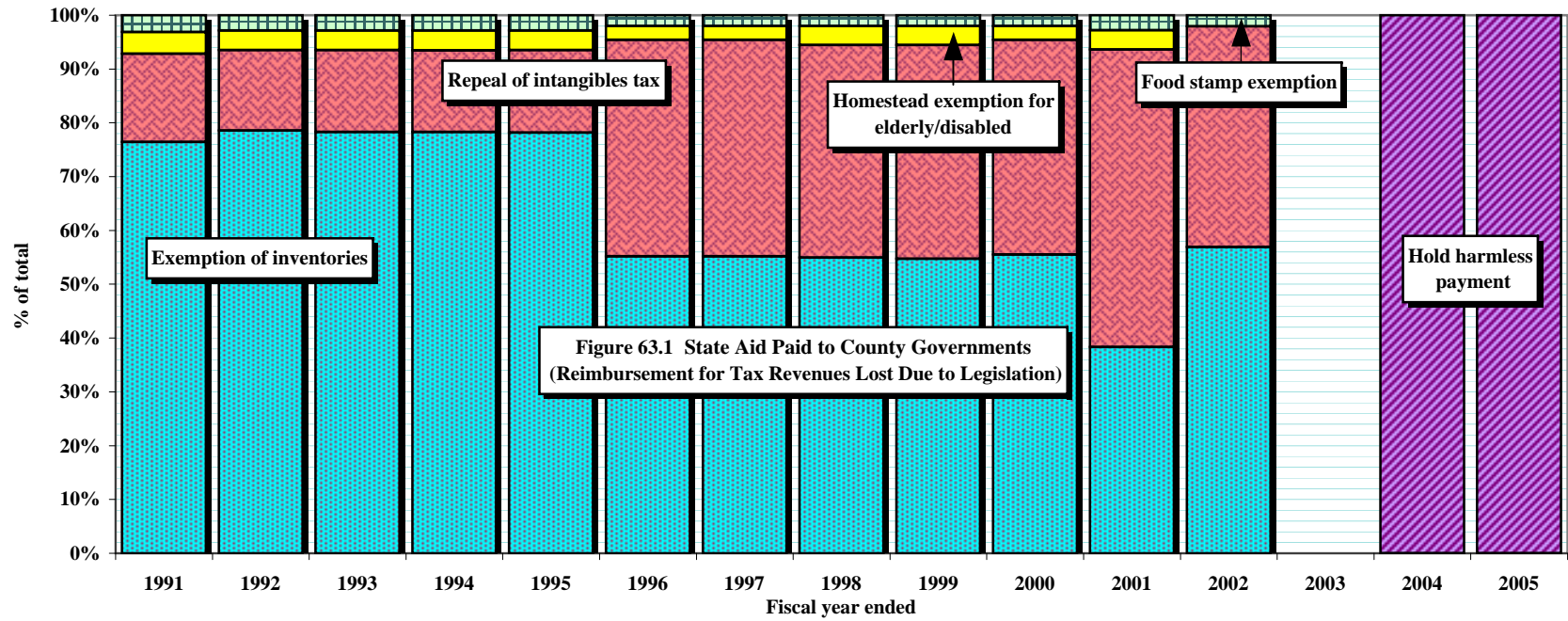


TABLE 64. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2004-2005

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	49,432,933	262,951	472,013	453,191	132,202	54,151	22,496,800	52,132	233,674	73,590,046
Alexander	9,457,541	107,742	-	62,428	33,415	13,688	6,403,685	-	-	16,078,499
Alleghany	6,181,957	3,775	25,623	51,204	10,482	4,293	2,087,616	-	39,342	8,404,292
Anson	10,412,759	31,504	25,255	57,307	24,496	7,647	3,456,734	179,893	-	14,195,594
Ashe	11,312,983	10,745	110,778	130,229	24,243	9,932	5,292,951	-	-	16,891,861
Avery	13,002,867	8,450	-	199,243	17,511	7,173	4,465,392	-	-	17,700,637
Beaufort	21,229,394	-	-	129,248	44,234	13,805	9,108,918	-	140,309	30,665,907
Bertie	7,678,094	19,040	-	29,482	19,214	-	2,778,844	-	65,686	10,590,359
Bladen	14,929,230	50,776	-	55,354	31,764	13,011	5,785,656	-	-	20,865,790
Brunswick	72,567,086	240,306	832,935	1,617,667	78,668	32,238	18,649,728	-	220,257	94,238,884
Buncombe	106,405,688	1,194,376	4,901,326	1,274,373	205,428	84,152	51,029,247 a	-	543,229	165,637,819
Burke	29,083,259	285,371	139,864	175,175	86,249	26,926	14,519,405	-	-	44,316,249
Cabarrus	74,302,252	420,452	927,573	861,740	138,309	56,670	27,748,952	-	-	104,455,947
Caldwell	25,173,612	348,653	74,231	228,764	75,800	31,047	11,662,644	230,645	-	37,825,395
Camden	3,705,368	557,807	-	47,812	7,481	2,325	1,528,686	-	34,720	5,884,200
Carteret	33,155,274	266,965	3,549,637	687,552	58,622	24,014	14,195,629	-	155,208	52,092,900
Caswell	7,592,114	25,188	-	32,775	23,004	7,179	3,587,602	-	94,745	11,362,607
Catawba	61,763,911	633,979	-	540,772	142,061	44,335	28,766,254	-	345,733	92,237,046
Chatham	32,317,304	115,825	78,792	339,707	51,795	21,221	9,656,146	-	192,296	42,773,086
Cherokee	11,881,204	17,745	126,509	158,526	24,468	10,023	6,095,647	-	-	18,314,123
Chowan	5,942,085	478,707	74,512	87,632	13,917	5,701	2,982,643	-	41,271	9,626,467
Clay	4,747,192	22,965	15,269	88,287	9,048	3,707	2,059,406	-	-	6,945,874
Cleveland	33,533,934	302,237	252,384	186,005	94,537	38,724	18,608,131	-	-	53,015,952
Columbus	19,722,420	79,641	74,692	65,163	52,992	21,704	8,089,264	270,457	-	28,376,333
Craven	32,248,973	207,759	938,309	379,498	89,702	36,746	17,158,000	-	163,627	51,222,614
Cumberland	126,990,495	5,052,909	2,320,556	999,861	298,077	122,103	53,222,586	-	686,819	189,693,407
Currituck	17,611,353	6,961,354	4,357,730	616,403	19,740	8,091	6,875,024	-	91,173	36,540,868
Dare	32,626,409	14,229,768	12,657,342	1,125,333	32,041	13,130	16,071,699	-	73,153	76,828,875
Davidson	51,566,322	-	-	408,633	147,073	60,247	24,722,567	-	-	76,904,842
Davie	18,192,525	141,360	37,763	183,861	35,988	14,743	6,151,324	1,484,224	-	26,241,789
Duplin	20,720,946	49,412	88,974	93,017	49,203	20,154	8,484,571	-	-	29,506,277
Durham	162,661,696	1,000,576	6,321,747	1,524,536	228,344	93,543	40,721,964	1,684,684	142,026	214,379,117
Edgecombe	22,941,267	92,914	-	80,658	52,658	21,563	7,687,840	291,920	99,167	31,267,986
Forsyth	179,259,421	1,245,186	3,248,632	1,535,086	307,377	-	62,956,461	2,467,664	292,214	251,312,041
Franklin	25,743,992	119,752	-	185,471	49,769	20,393	9,463,715	-	195,100	35,778,193

TABLE 64. -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	105,644,280	419,537	354,406	649,149	185,622	76,027	35,753,584	807,403	-	143,890,008
Gates	4,214,850	4,785	-	20,692	10,476	4,292	1,733,894	-	46,711	6,035,699
Graham	5,175,321	11,259	95,391	25,958	7,798	3,194	1,613,046	-	-	6,931,967
Granville	18,922,569	42,181	85,508	147,404	50,639	15,787	8,821,606	352,053	180,079	28,617,826
Greene	6,028,889	19,329	-	18,383	19,182	7,859	3,166,634	-	78,000	9,338,276
Guilford	247,189,525	196,620	4,023,965	2,541,463	417,601	171,062	80,156,976	3,104,424	376,992	338,178,628
Halifax	22,863,832	142,175	279,343	112,227	55,215	22,614	9,833,251	-	144,169	33,452,826
Harnett	33,961,656	794,049	304,953	294,392	94,442	38,693	16,924,765	-	-	52,412,950
Haywood	29,019,209	312,665	670,287	271,084	53,965	22,108	11,791,848	-	-	42,141,166
Henderson	42,212,738	359,185	585,979	578,845	91,276	37,395	19,275,604	-	-	63,141,022
Hertford	10,223,447	62,974	60,087	28,701	23,065	7,193	4,644,344	-	68,528	15,118,338
Hoke	10,610,285	45,848	-	118,457	35,632	7,702	5,706,081	-	147,785	16,671,790
Hyde	5,051,075	3,423	312,748	38,479	5,578	2,284	1,390,999	-	25,318	6,829,904
Iredell	59,470,043	476,628	-	1,030,734	128,545	52,668	28,843,447	-	375,820	90,377,885
Jackson	20,259,199	40,779	430,053	430,273	33,724	13,818	8,913,596	-	-	30,121,443
Johnston	69,946,342	201,688	466,264	587,765	131,300	53,801	28,395,472	-	427,854	100,210,487
Jones	3,973,278	7,023	-	16,652	9,891	-	1,498,433	-	38,500	5,543,777
Lee	24,651,809	131,314	173,274	166,077	48,294	19,781	9,100,678	89,635	52,286	34,433,148
Lenoir	24,474,093	125,730	152,787	94,609	57,219	23,435	10,539,089	-	142,535	35,609,497
Lincoln	34,294,740	194,696	59,797	320,562	65,166	26,696	13,086,429	-	252,542	48,300,628
Macon	20,102,295	90,541	434,334	360,415	38,810	13,045	8,368,536	-	-	29,407,976
Madison	8,237,848	21,245	45,588	71,814	27,612	9,501	3,042,367	-	-	11,455,974
Martin	11,843,420	47,036	118,740	30,484	20,622	8,417	4,719,982	58,918	68,404	16,916,023
McDowell	14,239,180	247,297	135,773	122,045	28,586	11,605	8,424,379	-	-	23,208,866
Mecklenburg	625,541,887	14,778,492	16,707,195	6,439,477	723,708	296,520	169,634,294	b	229,211	834,350,784
Mitchell	5,648,763	55,139	41,693	62,036	15,447	6,327	3,387,791	-	-	9,217,196
Montgomery	11,926,011	26,592	-	91,060	26,495	8,268	4,146,816	-	-	16,225,241
Moore	37,504,662	225,053	1,042,112	492,321	75,670	30,999	15,766,377	114,769	191,375	55,443,338
Nash	35,608,429	156,336	1,088,829	253,878	86,814	35,561	14,850,717	-	163,565	52,244,129
New Hanover	121,483,777	1,102,078	3,021,143	1,907,581	163,221	66,872	45,742,466	-	295,353	173,782,491
Northampton	10,949,631	67,241	-	39,389	21,134	8,657	2,821,581	-	68,249	13,975,882
Onslow	41,261,801	464,914	849,468	603,437	151,120	61,924	26,159,625	-	352,050	69,904,338
Orange	88,571,774	362,134	431,866	797,031	116,956	47,911	19,862,222	-	210,399	110,400,295
Pamlico	7,409,786	25,240	-	76,951	12,608	3,935	2,400,722	-	36,353	9,965,595
Pasquotank	13,440,735	1,627,900	235,424	137,100	35,182	14,414	7,736,437	-	82,975	23,310,167

TABLE 64. -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	21,812,455	199,016	12,641	339,261	42,243	13,232	7,936,667	-	166,730	30,522,244
Perquimans	5,287,646	742,077	-	61,358	11,333	4,643	1,855,185	-	39,768	8,002,008
Person	21,499,097	93,795	124,638	84,838	35,811	14,669	7,081,701	-	124,463	29,059,012
Pitt	58,347,231	282,908	1,124,760	605,168	134,543	55,115	23,916,122	-	233,252	84,699,098
Polk	9,815,897	23,828	57,519	120,803	18,319	-	3,225,356	422,366	-	13,684,087
Randolph	42,444,450	316,446	298,545	354,888	130,628	53,511	21,468,838	-	-	65,067,306
Richmond	17,654,987	184,436	209,039	61,054	45,144	-	7,872,053	-	95,140	26,121,853
Robeson	34,681,906	188,762	-	137,674	121,681	-	21,562,503	-	-	56,692,526
Rockingham	36,250,382	270,920	146,868	181,622	89,675	36,730	14,324,212	645,710	234,468	52,180,587
Rowan	58,839,270	490,213	256,282	329,604	129,065	52,866	20,160,350	267,597	345,242	80,870,488
Rutherford	24,339,988	56,415	244,885	201,905	61,497	25,189	11,753,052	-	-	36,682,931
Sampson	21,091,542	75,279	-	86,356	60,228	-	10,576,297	-	-	31,889,702
Scotland	19,966,059	70,250	131,082	60,295	34,498	14,129	7,149,613	255,070	79,054	27,760,050
Stanly	23,751,490	157,873	179,149	134,437	57,257	23,453	9,445,218	-	-	33,748,877
Stokes	16,488,727	59,530	-	82,070	44,167	18,092	7,748,214	2,076,379	169,134	26,686,314
Surry	28,772,844	30,700	-	142,318	69,820	28,598	15,586,498	-	248,818	44,879,596
Swain	3,299,947	21,497	183,717	72,935	12,934	5,298	2,571,949	-	-	6,168,276
Transylvania	17,405,443	9,934	202,793	229,469	28,562	11,699	6,996,692	-	-	24,884,593
Tyrrell	2,368,383	2,327	4,993	15,537	4,085	-	779,183	-	14,948	3,189,456
Union	70,782,571	342,179	-	1,449,453	138,928	56,938	28,125,136	-	-	100,895,205
Vance	18,442,747	129,935	318,208	107,663	42,663	17,472	8,828,015	-	119,802	28,006,505
Wake	428,094,689	11,992,562	10,269,466	6,356,904	673,508	275,982	125,523,440	-	746,578	583,933,130
Warren	10,849,410	17,426	-	74,465	19,436	7,961	3,114,144	-	79,921	14,162,763
Washington	5,531,246	15,538	107,202	23,951	13,094	5,362	2,577,590	-	37,960	8,311,943
Watauga	19,752,014	152,519	-	381,518	41,511	17,002	10,694,809	-	-	31,039,373
Wayne	38,028,653	533,536	-	265,340	110,514	45,267	20,214,116	-	73,170	59,270,595
Wilkes	26,407,216	282,739	-	157,046	64,829	19,114	14,489,816	-	258,895	41,679,655
Wilson	35,203,762	103,845	309,055	186,783	73,309	30,029	13,875,949	-	102,827	49,885,559
Yadkin	14,193,578	113,762	-	56,488	35,744	11,150	6,503,872	-	-	20,914,594
Yancey	7,329,876	88,563	45,762	90,374	17,390	5,427	3,524,645	-	-	11,102,037
All counties	4,326,784,544	74,524,123	88,086,056	46,120,495	8,140,943	3,023,674	1,612,307,051	14,855,944	11,074,970	6,184,917,800

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, \$513,755; Chowan, \$456,776; Currituck, \$6,741,575; Dare, \$12,599,862; Pasquotank, \$1,460,384; Perquimans, \$642,272; and Washington with no collections.

Meals taxes are applicable in four counties as follows: Cumberland, \$3,562,760; Dare, \$1,577,787; Mecklenburg, \$14,248,365; and Wake, \$11,806,225.

a Includes \$12,557,906 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Does not include \$31,948,706 for 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County.

TABLE 65. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2004-2005

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	116,110	-	-	57,477	-	1,527	17,656	13,601	206,372
Burlington*	18,679,135	787,062	-	7,714,795	14,162	207,615	2,898,571	1,470,232	31,771,572
Elon	1,440,715	56,953	-	1,184,955	-	31,485	204,496	209,494	3,128,097
Gibsonville*	1,549,545	3,821	-	584,659	8,807	20,157	172,868	146,067	2,485,924
Graham	3,977,357	116,116	-	2,232,832	-	60,282	677,900	412,012	7,476,498
Green Level	142,063	725	-	374,828	-	10,178	8,889	68,446	605,129
Haw River	554,629	32,890	-	320,728	114,272	8,515	107,815	59,997	1,198,845
Mebane*	4,505,858	48,294	-	1,290,579	48,174	34,808	568,711	250,838	6,747,262
Ossipee	9,798	-	-	72,739	-	2,062	14,089	-	98,688
Swepsonville	-	-	-	159,090	-	4,271	78,940	-	242,301
Alexander									
Taylorsville	544,375	39,624	-	334,258	-	7,981	138,000	59,737	1,123,974
Alleghany									
Sparta	207,788	-	-	352,213	-	8,065	198,263	69,429	835,758
Anson									
Ansonville	47,900	1,772	-	86,633	-	2,113	15,837	27,835	182,090
Lilesville	76,600	-	-	62,101	-	-	26,266	19,327	184,294
McFarlan	6,115	-	-	11,942	-	-	1,717	4,255	24,030
Morven	62,254	-	-	78,797	-	1,922	18,716	21,584	183,272
Peachland	39,544	670	-	80,540	-	-	17,296	22,558	160,608
Polkton	81,960	-	-	267,461	-	8,581	36,506	69,544	464,052
Wadesboro	1,432,948	31,057	-	782,575	23,102	25,270	249,004	201,589	2,745,544
Ashe									
Jefferson	509,905	11,225	-	308,561	-	-	123,774	56,710	1,010,174
Lansing	18,961	-	-	31,764	-	-	6,549	5,903	63,178
West Jefferson	701,609	8,213	-	232,601	23,981	4,830	133,704	45,543	1,150,481
Avery									
Banner Elk	469,934	8,006	116,802	242,040	-	4,404	58,294	39,742	939,222
Beech Mountain*	See Watauga County								
Crossnore	16,924	-	-	73,450	-	-	6,490	12,321	109,184
Elk Park	51,513	4,232	-	114,626	-	1,551	12,582	15,425	199,930
Grandfather Village	-	-	-	19,166	-	345	19,918	-	39,429
Newland	220,226	975	-	176,205	-	-	77,224	29,303	503,932
Seven Devils*	See Watauga County								
Sugar Mountain	838,881	-	205,795	58,117	8,146	1,040	64,111	27,953	1,204,043
Beaufort									
Aurora	102,225	5,033	-	115,293	-	2,550	27,126	28,396	280,623
Bath	67,972	575	-	56,067	-	1,244	8,326	10,055	144,239
Belhaven	399,265	17,568	-	387,879	-	8,574	67,682	72,674	953,641
Chocowinity	164,076	30,685	-	144,355	-	3,191	50,026	26,843	419,177
Pantego	30,370	-	-	34,003	-	752	16,255	7,214	88,595
Washington	3,175,074	202,259	200,955	1,948,648	-	43,232	803,565	319,483	6,693,216
Washington Park	79,371	-	-	87,577	-	1,939	6,408	16,707	192,002

TABLE 65.-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	15,658	-	-	24,827	-	783	6,816	8,031	56,116
Aulander	229,252	11,364	-	124,834	-	3,970	41,336	32,805	443,562
Colerain	52,010	5,124	-	30,754	-	969	12,654	5,715	107,226
Kelford	20,097	-	-	34,749	-	1,098	6,744	10,330	73,018
Lewiston-Woodville	80,125	475	-	84,585	-	2,665	25,781	18,864	212,495
Powellsville	18,142	-	-	36,225	-	1,142	7,770	8,210	71,489
Roxobel	30,086	1,418	-	37,134	-	1,173	9,474	10,333	89,618
Windsor	187,892	18,710	-	323,736	-	10,211	88,584	91,173	720,307
Bladen									
Bladenboro	377,740	13,945	-	147,085	2,456	-	67,099	64,502	672,827
Clarkton	204,819	1,595	-	98,198	801	3,461	33,916	37,047	379,838
Dublin	68,016	2,389	-	24,446	2,968	-	20,774	11,393	129,987
East Arcadia	34,747	-	-	12,577	-	2,343	6,621	15,209	71,496
Elizabethtown	1,357,349	61,112	-	515,060	-	16,373	204,900	129,010	2,283,803
Tar Heel	13,501	180	-	5,387	-	-	5,086	5,368	29,522
White Lake	545,173	25,150	-	202,888	-	627	50,987	21,368	846,193
Brunswick									
Bald Head Island	4,047,789	17,823	480,615	46,169	32,305	907	40,110	35,483	4,701,202
Belville	115,924	2,992	-	87,802	-	1,802	21,385	9,535	239,439
Boiling Spring Lakes	606,391	22,214	-	780,950	-	15,169	108,266	275,387	1,808,376
Bolivia	4,488	-	-	34,738	-	668	13,810	6,906	60,611
Calabash	151,642	4,519	-	306,643	-	5,905	77,542	55,350	601,601
Carolina Shores	168,186	1,957	-	485,480	-	9,384	70,384	83,303	818,694
Caswell Beach	427,283	11,133	138,151	96,595	-	1,881	34,806	10,249	720,097
Holden Beach	1,266,169	37,882	923,588	192,635	-	3,700	96,409	43,167	2,563,550
Leland	649,559	12,910	-	1,051,735	-	20,817	122,197	158,908	2,016,125
Navassa	165,415	-	-	358,579	-	6,949	24,528	48,022	603,494
Northwest	58,443	829	-	166,443	-	3,218	8,939	25,162	263,033
Oak Island	4,765,604	139,866	649,917	1,632,585	-	31,515	319,276	331,328	7,870,091
Ocean Isle Beach	1,541,784	3,430	717,721	103,126	-	1,983	137,198	29,230	2,534,472
Sandy Creek	26,477	-	-	60,088	-	1,160	6,295	11,054	105,073
Shallotte	1,143,926	19,261	66,858	380,787	-	7,374	195,416	70,948	1,884,571
Southport	1,230,640	43,894	28,878	586,989	-	11,322	155,269	100,044	2,157,036
St James	293,200	18,453	-	323,679	-	7,126	79,951	-	722,410
Sunset Beach	1,307,837	420	816,233	451,214	-	8,707	184,715	101,273	2,870,398
Varnamtown	19,201	-	-	117,584	-	2,271	20,701	-	159,757
Buncombe									
Asheville	35,455,218	2,796,576	-	14,655,373	-	321,654	4,539,809	2,329,679	60,098,310
Biltmore Forest	1,666,659	17,987	-	694,268	-	6,387	40,264	69,776	2,495,342
Black Mountain	2,302,673	145,884	-	974,757	-	33,711	280,899	254,412	3,992,336
Montreat	620,426	1,000	-	245,788	-	2,988	31,848	41,753	943,803
Weaverville	1,618,794	32,722	-	656,906	-	10,770	166,739	86,872	2,572,803
Woodfin	630,409	21,551	-	273,074	-	15,530	137,190	118,702	1,196,456

TABLE 65.-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	27,644	-	-	303,507	-	-	37,963	46,095	415,209
Drexel	327,785	14,461	-	313,317	553	-	61,864	65,249	783,229
Glen Alpine	158,381	568	-	182,581	-	-	34,950	39,044	415,523
Hickory*	See Catawba County								
Hildebran	217,418	7,355	-	286,864	-	-	119,501	50,106	681,244
Long View*	See Catawba County								
Morganton	6,620,516	53,438	-	2,797,399	75,592	75,601	1,167,686	546,910	11,337,142
Rhodhiss*	181,159	-	-	139,783	5,418	-	19,109	35,566	381,035
Rutherford College	101,622	10,814	-	213,301	-	-	89,225	50,442	465,405
Valdese	1,246,828	49,160	-	748,941	113,225	-	380,209	168,315	2,706,678
Cabarrus									
Concord	30,209,181	1,487,300	-	10,989,934	-	270,314	2,417,954	1,931,216	47,305,899
Harrisburg	1,174,470	34,119	-	366,505	-	22,649	317,660	187,427	2,102,830
Kannapolis*	10,856,926	463,979	-	4,866,720	-	171,205	1,024,098	1,261,996	18,644,924
Locust*	See Stanly County								
Midland	344,033	-	-	99,094	-	-	83,317	63,753	590,197
Mount Pleasant	471,678	16,514	-	168,161	-	6,002	71,908	46,928	781,191
Stanfield*	See Stanly County								
Caldwell									
Blowing Rock*	See Watauga County								
Cajah Mountain	-	-	-	404,545	-	-	57,070	-	461,615
Cedar Rock	47,752	-	-	47,112	-	-	13,696	18,627	127,187
Gamewell	-	-	-	567,822	-	-	86,612	-	654,435
Granite Falls	1,220,942	2,785	-	695,348	112	9,951	183,303	161,527	2,273,969
Hickory*	See Catawba County								
Hudson	730,921	31,181	-	461,994	-	-	174,117	114,045	1,512,259
Lenoir	6,337,133	180,262	-	2,749,097	664,754	81,492	1,191,265	626,786	11,830,789
Rhodhiss*	See Burke County								
Sawmills	183,286	36,135	-	748,341	-	-	90,719	158,934	1,217,415
Camden									
Elizabeth City*	See Pasquotank County								
Carteret									
Atlantic Beach	2,001,961	47,226	-	784,247	-	7,812	206,796	70,672	3,118,715
Beaufort	1,586,445	47,917	-	574,295	-	16,864	188,896	123,102	2,537,519
Bogue	21,425	-	-	8,194	-	2,722	30,674	20,407	83,422
Cape Carteret	454,064	15,309	-	173,463	-	5,679	52,624	60,257	761,396
Cedar Point	106,264	-	-	40,239	-	4,245	54,842	27,486	233,075
Emerald Isle	2,364,801	76,506	-	1,763,103	-	15,974	244,172	161,930	4,626,487
Indian Beach	184,263	-	-	313,837	-	407	35,864	-	534,372
Morehead City	3,706,547	160,702	-	1,423,641	-	34,636	528,723	257,710	6,111,960
Newport	786,464	41,793	-	291,445	-	15,527	109,606	109,478	1,354,313
Peletier	18,889	-	-	7,581	-	2,257	24,022	15,867	68,617
Pine Knoll Shores	990,265	29,547	-	840,889	-	6,786	100,090	54,770	2,022,346

TABLE 65.-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 [\$]
Caswell									
Milton	26,799	-	-	10,143	-	549	4,881	-	42,372
Yanceyville	248,201	-	-	123,229	-	9,698	82,763	51,330	515,221
Catawba									
Brookford	112,477	4,362	-	84,650	1,987	1,903	7,532	17,912	230,824
Catawba	253,621	-	-	141,013	-	3,174	31,104	28,485	457,397
Claremont	1,838,515	9,361	13,738	211,813	89,540	4,767	193,190	42,729	2,403,651
Conover	3,685,165	61,533	-	1,380,561	223,025	31,161	661,599	242,224	6,285,268
Hickory*	21,288,117	1,455,592	835,336	7,619,462	432,938	171,687	2,584,126	1,310,325	35,697,583
Long View*	1,138,973	9,761	-	917,972	19,800	18,055	187,521	159,701	2,451,783
Maiden*	1,221,203	21,986	-	643,419	-	14,514	285,341	111,762	2,298,225
Newton	3,716,812	82,783	-	2,543,509	19,913	57,272	695,351	435,184	7,550,823
Chatham									
Cary*	See Wake County								
Goldston	21,067	291	-	60,394	-	1,483	12,047	14,259	109,540
Pittsboro	755,815	24,984	-	422,411	-	10,384	102,021	84,868	1,400,484
Siler City	1,644,064	77,778	-	1,354,462	-	33,281	407,413	232,580	3,749,577
Cherokee									
Andrews	395,981	8,055	-	441,747	-	8,082	61,560	62,201	977,626
Murphy	769,085	11,291	-	384,017	-	1,722	49,759	62,757	1,278,631
Chowan									
Edenton	1,125,539	101,911	-	557,951	34,620	22,317	233,434	155,196	2,230,969
Clay									
Hayesville	80,211	956	-	34,729	-	-	39,894	14,550	170,339
Cleveland									
Belwood	-	-	-	-	-	-	21,427	-	21,427
Boiling Springs	538,884	2,535	-	249,945	-	-	120,027	130,229	1,041,620
Casar	5,470	-	-	2,234	275	-	20,497	-	28,476
Earl	17,668	-	-	6,956	-	-	8,510	7,156	40,289
Fallston	15,830	3,373	-	6,308	348	-	25,981	21,327	73,168
Grover	120,613	3,126	-	40,948	6,007	-	37,642	26,081	234,417
Kings Mountain*	2,183,439	53,235	54,883	885,912	-	46,662	524,322	340,699	4,089,153
Kingstown	73,450	-	-	29,200	-	-	14,658	19,810	137,118
Lattimore	25,368	-	-	11,186	-	-	10,076	13,507	60,137
Lawndale	55,021	3,821	-	24,850	12,725	-	49,738	22,070	168,226
Mooreboro	-	-	-	-	-	-	28,729	-	28,729
Patterson Springs	-	-	-	-	-	-	12,634	-	12,634
Polkville	11,446	-	-	4,447	431	-	23,113	14,535	53,972
Shelby	6,204,701	161,503	97,787	2,516,715	-	92,890	1,121,069	697,098	10,891,763
Waco	12,693	1,360	-	4,983	-	-	11,111	14,347	44,494

TABLE 65.-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 [\$]
Columbus									
Boardman	1,854	-	-	29,646	-	-	728	4,686	36,913
Bolton	81,433	105	-	72,395	-	2,160	14,708	29,188	199,989
Brunswick	65,050	3,308	-	156,586	-	4,683	25,125	27,210	281,962
Cerro Gordo	14,022	-	-	35,902	-	-	9,025	9,107	68,056
Chadbourn	426,520	-	-	313,006	-	9,344	74,305	77,816	900,991
Fair Bluff	218,851	275	-	180,430	-	5,387	34,392	51,389	490,724
Lake Waccamaw	407,917	2,384	-	202,401	-	6,055	51,490	47,965	718,211
Sandyfield	25,130	-	-	50,815	-	-	5,380	11,851	93,177
Tabor City	752,308	-	-	379,202	9,790	11,336	104,997	93,669	1,351,301
Whiteville	1,656,585	81,882	-	755,496	76,902	22,570	316,683	179,873	3,089,990
Craven									
Bridgeton	140,043	3,421	-	70,972	-	1,385	22,519	14,913	253,253
Cove City	18,735	190	-	9,839	-	1,863	19,091	14,727	64,446
Dover	33,236	-	-	20,303	-	1,956	14,734	15,322	85,551
Havelock	2,564,401	20,411	-	1,225,453	-	101,189	703,147	609,880	5,224,482
New Bern	8,709,508	552,481	-	4,341,759	-	104,642	1,404,146	780,886	15,893,423
River Bend	509,011	27,170	-	229,788	-	12,991	80,780	97,756	957,496
Trent Woods	1,134,170	25,208	-	533,276	-	18,683	51,261	122,057	1,884,655
Vanceboro	181,503	5,731	-	87,341	-	3,944	42,456	34,349	355,325
Cumberland									
Falcon*	17,643	-	-	57,627	-	1,492	14,583	12,175	103,519
Fayetteville	39,125,896	3,156,967	-	22,636,359	-	578,481	5,225,392	3,971,946	74,695,041
Godwin	8,908	-	-	19,741	-	505	6,002	4,407	39,562
Hope Mills	2,461,612	159,237	-	2,085,680	-	53,496	331,135	374,929	5,466,089
Linden	14,742	-	-	21,220	-	540	6,680	5,264	48,446
Spring Lake	1,907,456	86,008	-	1,411,859	-	36,079	259,211	238,797	3,939,409
Stedman	125,781	13,240	-	115,557	-	-	24,562	25,028	304,168
Wade	43,943	-	-	89,832	-	2,297	17,033	16,851	169,957
Currituck	No incorporated towns								
Dare									
Duck	1,524,471	-	-	650,495	-	2,253	156,748	11,925	2,345,892
Kill Devil Hills	3,806,348	30,268	-	1,632,039	-	28,479	369,240	255,872	6,122,246
Kitty Hawk	2,071,405	-	-	891,342	-	14,611	191,833	113,463	3,282,655
Manteo	1,059,926	21,052	-	450,498	-	4,882	110,596	28,797	1,675,751
Nags Head	3,772,415	104,777	-	1,638,840	-	13,243	315,037	132,780	5,977,093
Southern Shores	1,171,722	-	-	450,466	-	10,898	140,287	121,618	1,894,991

TABLE 65.-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 [\$]
Forsyth									
Bethania	62,950	2,833	-	21,896	-	1,597	9,789	8,854	107,919
Clemmons	1,313,973	154,771	-	450,171	-	73,224	563,333	508,840	3,064,312
High Point*	See Guilford County								
Kernersville*	9,405,260	270,525	-	3,096,647	806,546	90,712	903,798	629,401	15,202,890
King*	See Stokes County								
Lewisville	1,828,213	93,630	-	560,501	-	42,550	309,981	298,052	3,132,926
Rural Hall	723,880	17,387	-	240,898	-	11,073	130,388	82,455	1,206,081
Tobaccoville*	68,889	14,800	-	23,908	1,365	10,371	59,786	55,761	234,880
Walkertown	552,729	57,990	-	180,513	-	19,697	197,519	128,290	1,136,739
Winston-Salem	79,122,263	5,404,083	-	26,356,603	2,878,330	858,581	9,840,005	6,058,690	130,518,555
Franklin									
Bunn	123,484	2,226	-	35,820	-	1,664	17,923	13,484	194,601
Centerville	-	-	-	-	-	456	3,257	-	3,714
Franklinton	598,616	16,730	-	166,731	-	10,296	65,820	77,799	935,992
Louisburg	1,159,369	12,284	-	340,287	-	14,381	183,602	103,720	1,813,643
Youngsville	489,369	11,661	-	170,331	-	4,643	47,038	34,630	757,672
Wake Forest*	See Wake County								
Gaston									
Belmont	2,915,457	90,486	-	953,709	-	39,075	541,964	280,108	4,820,800
Bessemer City	1,101,217	59,972	-	350,580	-	23,574	293,175	186,016	2,014,535
Cherryville	1,379,096	53,582	-	455,825	-	24,464	247,335	202,911	2,363,213
Cramerton	1,236,422	21,406	-	392,801	-	-	123,926	94,703	1,869,258
Dallas	544,641	-	-	172,914	-	2,243	138,641	115,325	973,764
Gastonia	22,905,262	1,426,745	303,062	7,571,584	-	303,281	3,138,787	2,152,473	37,801,194
High Shoals*	113,436	60	-	37,586	-	-	15,315	21,426	187,823
Kings Mountain*	See Cleveland County								
Lowell	760,794	23,359	-	212,186	12,371	9,510	103,476	81,004	1,202,700
McAdenville	164,956	-	-	-	-	-	171,287	20,077	356,320
Mount Holly	3,018,414	97,129	-	1,065,009	139,041	42,877	546,994	316,234	5,225,698
Ranlo	443,307	11,840	-	139,942	-	-	128,832	76,260	800,181
Spencer Mountain	5,871	-	-	1,069	224	-	1,930	1,635	10,729
Stanley	1,020,361	26,901	-	335,567	-	-	132,147	101,905	1,616,881
Gates									
Gatesville	41,249	-	-	45,068	-	1,244	19,679	10,519	117,759
Graham									
Lake Santeetlah	79,077	-	-	23,378	28,517	-	1,476	10,164	142,612
Robbinsville	245,618	2,799	-	68,795	267	-	36,728	22,926	377,132

TABLE 65.-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 [\$]
Granville									
Creedmoor	1,240,437	69,845	-	425,689	-	11,278	156,095	88,707	1,992,051
Oxford	2,232,681	136,085	-	1,445,697	-	38,022	267,475	261,641	4,381,601
Stem	46,959	1,198	-	39,669	-	1,040	8,885	9,201	106,952
Stovall	63,805	-	-	65,020	-	1,704	8,973	15,156	154,657
Greene									
Hookerton	55,496	1,806	-	27,829	-	2,120	20,417	16,413	124,081
Snow Hill	287,579	15,827	-	139,912	-	6,874	74,122	51,835	576,148
Walstonburg	31,210	1,103	-	15,473	-	1,009	1,516	8,332	58,643
Guilford									
Archdale*	See Randolph County								
Burlington*	See Alamance County								
Gibsonville*	See Alamance County								
Greensboro	119,049,532	6,725,919	3,195,768	35,403,732	1,012,047	1,024,673	12,348,024	6,990,139	185,749,834
High Point*	44,254,890	1,973,620	1,199,621	13,615,603	728,806	390,508	3,969,961	2,801,260	68,934,270
Jamestown	1,288,709	32,988	-	354,080	-	13,686	228,328	100,162	2,017,954
Kernersville*	See Forsyth County								
Oak Ridge	427,503	-	-	-	-	18,409	135,811	-	581,723
Pleasant Garden	-	-	-	-	-	21,229	149,714	-	170,943
Sedalia	76,825	-	-	16,674	-	2,775	19,487	-	115,761
Stokesdale	-	-	-	-	-	15,049	147,824	-	162,873
Summerfield	892,258	-	-	-	-	32,126	210,130	-	1,134,514
Whitsett	-	-	-	-	-	3,098	63,645	-	66,744
Halifax									
Enfield	433,726	-	-	156,904	-	10,663	172,649	83,199	857,140
Halifax	59,757	1,395	-	23,371	-	1,501	15,403	14,026	115,453
Hobgood	45,230	1,370	-	17,794	-	1,757	12,105	17,998	96,254
Littleton	197,660	16,386	-	75,077	3,793	3,023	27,909	27,311	351,159
Roanoke Rapids	4,381,274	313,024	-	2,507,311	67,305	74,455	933,256	543,576	8,820,201
Scotland Neck	387,410	18,735	-	151,435	7,078	10,176	79,362	80,054	734,251
Weldon	446,943	28,116	-	173,484	-	5,998	78,520	49,379	782,439
Harnett									
Angier	863,203	-	-	382,619	-	16,590	108,080	124,296	1,494,788
Broadway*	See Lee County								
Coats	487,763	-	-	241,360	-	8,636	51,868	70,991	860,617
Dunn	2,748,114	141,192	-	1,265,520	31,388	42,780	448,138	335,657	5,012,789
Erwin	930,242	16,682	-	485,718	2,494	20,605	119,570	162,617	1,737,928
Lillington	1,025,072	30,452	-	465,133	-	13,301	148,517	97,815	1,780,290

TABLE 65.-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 [\$]
Haywood									
Canton	2,158,552	54,487	-	862,357	136,997	18,059	498,224	148,094	3,876,770
Clyde	276,495	225	-	290,056	-	-	59,967	45,091	671,834
Maggie Valley	780,916	30,783	-	219,413	-	4,980	71,844	29,656	1,137,592
Waynesville	3,223,436	131,211	-	2,002,539	-	41,970	507,726	360,778	6,267,660
Henderson									
Flat Rock	-	-	-	557,857	-	12,119	126,292	-	696,268
Fletcher	1,828,341	9,851	-	1,005,914	-	21,954	382,921	145,815	3,394,797
Hendersonville	4,996,197	111,456	-	2,384,852	6,160	51,708	706,927	375,107	8,632,407
Laurel Park	836,405	14,992	-	429,130	-	9,295	62,362	104,096	1,456,281
Mills River	415,375	-	-	1,350,497	-	-	317,448	-	2,083,320
Saluda*	See Polk County								
Hertford									
Ahoskie	1,390,338	126,944	-	598,646	-	19,821	221,374	157,779	2,514,901
Cofield	90,953	2,827	-	37,818	28,447	1,478	18,964	10,592	191,079
Como	11,156	65	-	4,568	-	328	4,182	-	20,299
Harrellsville	19,695	-	-	8,336	-	438	3,763	3,247	35,480
Murfreesboro	689,348	42,742	-	303,296	-	10,393	94,879	81,529	1,222,187
Winton	166,186	8,789	-	77,278	11,305	4,161	26,152	31,853	325,725
Hoke									
Raeford	1,274,778	29,568	-	556,117	145,258	15,944	282,466	132,409	2,436,539
Red Springs*	See Robeson County								
Hyde	No incorporated towns								
Iredell									
Davidson*	See Mecklenburg County								
Harmony	28,797	50	-	120,564	-	2,439	22,521	17,512	191,883
Love Valley	14,643	-	-	9,746	-	219	1,088	7,153	32,849
Mooreville	14,021,746	136,914	404,373	4,474,543	-	91,717	1,099,239	662,478	20,891,011
Statesville	8,601,676	529,255	657,856	5,340,390	290,129	108,984	1,609,456	817,327	17,955,073
Troutman	616,971	-	-	361,110	3,955	7,295	100,361	59,414	1,149,106
Jackson									
Dillsboro	80,083	4,151	-	41,001	-	-	8,827	7,435	141,498
Forest Hills	24,567	-	-	9,175	-	-	4,382	11,259	49,383
Highlands*	See Macon County								
Sylva	1,078,926	27,553	-	468,723	-	11,017	162,587	76,427	1,825,233
Webster	25,146	-	-	8,657	543	-	6,186	13,307	53,839

TABLE 65.-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									
Johnston									
Benson	901,260	15,623	-	342,956	-	14,306	267,819	108,547	1,650,510
Clayton	4,446,655	151,467	-	1,699,439	-	45,347	369,964	334,205	7,047,077
Four Oaks	291,108	7,722	-	114,240	-	7,604	58,630	61,287	540,592
Kenly*	594,068	6,606	-	235,309	-	7,879	52,190	59,577	955,628
Micro	78,406	1,756	-	31,520	-	2,156	13,819	15,672	143,328
Pine Level	294,358	10,256	-	116,935	-	7,339	33,629	54,604	517,121
Princeton	234,202	3,984	-	89,298	-	5,090	43,404	38,870	414,848
Selma	1,440,931	41,010	65,459	529,052	48,870	28,846	234,372	198,964	2,587,505
Smithfield	4,619,288	95,775	27,651	1,868,371	-	51,349	605,781	380,514	7,648,730
Wilson's Mills	63,323	-	-	24,222	-	6,462	13,820	35,545	143,372
Zebulon*	See Wake County								
Jones									
Maysville	139,121	3,637	-	52,453	-	4,373	28,575	37,481	265,640
Pollocksville	48,068	2,118	-	18,394	-	1,151	12,186	11,866	93,784
Trenton	53,053	-	-	19,982	-	1,053	17,527	9,460	101,075
Lee									
Broadway*	304,474	-	-	186,227	-	4,453	38,160	37,203	570,517
Sanford	9,851,829	151,098	-	4,313,004	12,546	52,286	1,099,623	767,741	16,248,127
Lenoir									
Grifton*	See Pitt County								
Kinston	6,920,983	222,079	149,674	2,985,769	81,192	102,420	1,364,824	746,506	12,573,447
La Grange	537,617	5,790	-	226,911	-	12,504	91,289	103,464	977,574
Pink Hill	165,229	4,393	-	63,625	6,895	2,465	29,228	22,829	294,664
Lincoln									
Lincolnton	3,925,875	49,972	42,576	2,007,054	145,282	45,763	784,233	342,062	7,342,818
Maiden*	See Catawba County								
Macon									
Franklin	1,438,863	57,511	-	567,153	-	16,063	249,302	130,240	2,459,133
Highlands*	1,770,100	46,458	-	630,013	-	4,112	46,349	47,632	2,544,664
Madison									
Hot Springs	184,998	-	-	99,376	-	2,886	20,437	27,719	335,416
Mars Hill	442,736	1,655	-	274,070	-	-	83,487	59,526	861,474
Marshall	340,211	-	-	128,511	-	-	74,508	24,081	567,311
Martin									
Bear Grass	9,617	-	-	3,567	-	288	4,162	3,104	20,738
Everetts	26,774	1,533	-	9,890	-	779	7,067	6,616	52,658
Hamilton	66,223	-	-	25,950	-	2,222	162,776	18,120	275,291
Hassell	5,247	-	-	2,036	-	323	4,171	4,615	16,392
Jamesville	115,903	3,089	-	45,896	-	2,129	20,775	17,989	205,781
Oak City	63,191	4,186	-	23,859	-	1,616	14,615	16,578	124,045
Parmele	45,469	-	-	17,249	-	1,244	6,475	10,708	81,145
Robersonville	360,546	19,852	-	144,502	11,511	7,387	65,309	68,303	677,410
Williamston	2,004,857	77,754	-	754,942	36,253	25,947	255,344	197,009	3,352,106

TABLE 65.-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 [\$]
McDowell									
Marion	1,744,191	21,335	-	1,205,462	51,223	27,478	455,520	195,335	3,700,544
Old Fort	370,850	2,510	-	190,213	113,573	-	116,013	35,783	828,943
Mecklenburg									
Charlotte	260,641,532	28,179,703	-	69,682,764	871,961	2,654,762	28,542,983	17,665,080	408,238,785
Cornelius	7,767,944	188,650	-	2,309,010	-	68,160	663,615	470,936	11,468,315
Davidson*	3,492,508	78,828	-	899,048	30,506	34,800	363,355	236,250	5,135,294
Huntersville	9,976,625	175,218	-	2,778,328	-	130,075	1,143,589	866,876	15,070,712
Matthews	7,898,538	436,973	-	1,991,050	-	107,811	1,110,191	720,418	12,264,981
Mint Hill*	4,110,011	-	-	1,174,368	-	78,283	457,585	562,139	6,382,386
Pineville	2,986,984	264,734	-	800,644	24,365	17,595	518,389	118,030	4,730,741
Stallings*	See Union County								
Weddington*	See Union County								
Mitchell									
Bakersville	93,372	2,964	-	48,792	-	-	31,073	13,831	190,032
Spruce Pine	704,259	19,215	-	383,613	2,729	-	238,905	88,631	1,437,352
Montgomery									
Biscoe	520,083	5,326	-	265,069	-	7,728	179,447	59,210	1,036,863
Candor	275,995	3,785	-	129,249	-	3,681	78,280	32,169	523,158
Mount Gilead	361,378	90	-	212,021	9,686	6,179	65,094	48,569	703,017
Star	241,209	2,048	-	123,547	84,148	2,520	17,153	34,655	505,280
Troy	772,303	15,757	-	642,161	-	18,557	203,950	128,662	1,781,390
Moore									
Aberdeen	1,663,659	71,616	-	768,506	47,783	16,953	228,599	144,488	2,941,604
Cameron	72,663	820	-	58,616	-	1,279	9,085	10,105	152,568
Carthage	534,585	19,375	-	430,575	-	9,446	68,392	77,220	1,139,592
Foxfire Village	209,756	7,701	-	99,674	-	2,187	18,354	32,164	369,836
Pinebluff	307,540	18,070	-	233,174	-	5,126	41,113	52,155	657,178
Pinehurst	6,301,754	128,267	-	2,106,739	-	46,467	478,521	425,815	9,487,563
Robbins	324,382	3,554	-	249,468	10,518	5,471	41,058	42,277	676,728
Southern Pines	5,079,722	161,888	-	2,303,932	129,028	50,566	548,372	401,565	8,675,073
Taylortown	245,904	-	-	181,489	-	4,019	20,131	26,824	478,367
Vass	224,331	7,219	-	154,899	-	3,395	31,717	33,507	455,068
Whispering Pines	951,723	18,928	-	450,242	-	9,968	69,823	99,476	1,600,160

TABLE 65.-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 [\$]
Pamlico									
Alliance	-	-	-	-	-	3,510	21,765	-	25,275
Arapahoe	5,770	-	-	1,689	604	1,912	17,950	-	27,925
Bayboro	80,959	7,220	-	24,303	-	3,280	38,456	25,455	179,672
Grantsboro	16,900	-	-	5,235	862	3,638	13,811	-	40,446
Mesic	20,332	-	-	6,049	113	1,111	6,298	8,235	42,137
Minnesott Beach	79,850	2,653	-	22,526	-	1,368	5,214	16,864	128,474
Oriental	263,443	10,269	13,915	89,434	-	3,824	33,227	41,726	455,838
Stonewall	18,073	-	-	5,624	-	1,253	8,203	9,208	42,361
Vandemere	32,188	1,325	-	8,002	-	1,257	10,388	14,972	68,132
Pasquotank									
Elizabeth City*	4,457,750	350,877	-	2,417,106	-	78,283	699,671	513,256	8,516,943
Pender									
Atkinson	38,983	145	-	43,561	-	1,058	13,320	12,732	109,798
Burgaw	861,981	4,921	-	636,109	-	15,470	132,856	112,766	1,764,103
Saint Helena	10,943	-	-	75,805	-	1,846	5,610	11,729	105,932
Surf City*	2,128,882	61,333	230,138	266,432	-	6,617	86,344	60,514	2,840,260
Topsail Beach	1,090,916	1,860	184,092	90,435	3,183	2,200	31,570	19,034	1,423,290
Wallace*	See Duplin County								
Watha	2,456	-	-	29,245	-	713	2,948	4,442	39,804
Perquimans									
Hertford	389,729	34,493	-	330,265	-	9,207	71,352	65,573	900,619
Winfall	88,070	-	-	89,859	-	2,510	16,387	20,863	217,689
Person									
Roxboro	3,757,679	191,207	-	1,268,688	-	39,221	586,524	269,262	6,112,581
Pitt									
Ayden	898,450	51,266	-	799,509	-	20,547	272,689	159,404	2,201,865
Bethel	325,743	20,043	-	297,933	-	7,742	51,754	62,528	765,743
Falkland	14,641	155	-	19,437	-	500	2,340	2,733	39,806
Farmville	1,392,649	51,599	-	791,979	11,454	20,321	367,476	155,871	2,791,349
Fountain	124,010	313	-	92,665	-	2,381	5,432	19,135	243,936
Greenville	21,463,845	1,615,347	-	11,239,905	-	291,246	3,669,785	1,912,098	40,192,225
Grifton*	456,987	-	-	371,807	-	10,194	69,994	79,650	988,632
Grimesland	58,208	391	-	75,560	-	1,939	25,035	14,816	175,947
Simpson	82,037	4,122	-	79,997	-	2,054	4,542	15,838	188,590
Winterville	1,838,778	56,207	-	988,374	-	25,894	131,917	195,593	3,236,764

TABLE 65.-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 [\$]
Polk									
Columbus	316,896	11,092	19,874	176,431	-	4,603	44,249	38,871	612,016
Saluda*	343,195	2,320	-	98,034	18,632	-	29,392	30,056	521,629
Tryon	842,305	-	-	302,039	43,912	7,826	84,794	76,844	1,357,720
Randolph									
Archdale*	2,064,881	102,570	-	1,452,251	-	1,270	353,080	295,947	4,269,999
Asheboro	9,713,298	368,360	-	3,611,387	263,639	-	1,658,037	685,865	16,300,587
Franklinville	114,627	-	-	209,866	-	-	16,883	41,295	382,671
High Point*	See Guilford County								
Liberty	796,369	29,789	-	434,384	1,596	12,084	119,430	101,822	1,495,474
Ramseur	585,709	14,060	-	262,747	23,914	-	69,221	56,945	1,012,596
Randleman	1,371,305	29,758	-	619,268	16,565	17,258	269,961	125,961	2,450,076
Seagrove	91,220	-	-	39,650	4,858	-	17,098	12,520	165,345
Staley	23,319	-	-	56,505	-	-	23,371	14,401	117,596
Thomasville*	See Davidson County								
Trinity	218,266	30,231	-	1,086,649	-	-	207,095	168,727	1,710,969
Richmond									
Dobbins Heights	78,331	-	-	154,761	-	4,037	14,787	36,526	288,441
Ellerbe	159,564	1,563	-	169,552	-	4,387	49,137	41,681	425,884
Hamlet	1,605,931	27,166	-	1,000,014	-	26,111	249,565	210,578	3,119,365
Hoffman	29,994	-	-	109,401	-	2,843	10,418	33,160	185,816
Norman	-	-	-	13,066	-	338	3,748	-	17,152
Rockingham	2,415,817	139,310	-	1,609,395	-	42,036	885,352	308,861	5,400,771
Robeson									
Fairmont	457,431	25,796	-	455,142	-	11,716	88,144	99,740	1,137,969
Lumber Bridge	10,712	-	-	20,280	-	-	8,454	5,257	44,704
Lumberton	6,137,239	382,107	471,197	3,769,117	-	98,237	1,029,408	733,099	12,620,404
Marietta	-	-	-	27,887	-	-	2,406	-	30,293
Maxton*	525,967	16,302	-	440,310	-	11,168	151,907	90,837	1,236,491
McDonald	829	-	-	20,796	-	-	2,455	4,330	28,410
Orrum	-	-	-	13,279	-	-	5,173	-	18,451
Parkton	62,045	-	-	74,415	-	-	16,866	19,718	173,045
Pembroke	439,037	22,004	-	464,751	-	11,942	105,338	90,382	1,133,454
Proctorville	6,172	-	-	22,259	-	-	4,093	5,893	38,417
Raynham	3,311	-	-	11,903	-	-	1,955	3,163	20,332
Red Springs*	709,952	35,012	-	593,031	-	15,257	112,950	116,643	1,582,845
Rennert	3,530	-	-	57,701	-	-	5,441	11,550	78,221
Rowland	240,525	3,090	36,271	197,343	-	5,081	34,585	48,810	565,704
St Pauls	470,485	23,674	-	390,688	-	7,763	80,876	78,603	1,052,089

TABLE 65.-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 [\$]
Rockingham									
Eden	4,368,943	43,623	-	2,454,466	22,446	70,086	703,938	539,720	8,203,222
Madison	1,727,580	23,246	-	347,792	103,668	9,928	177,315	81,200	2,470,730
Mayodan	786,319	33,025	-	372,726	20,773	10,551	392,699	81,231	1,697,324
Reidsville	6,018,800	192,340	-	2,268,262	210,777	64,766	1,121,122	495,266	10,371,333
Stoneville	471,769	1,123	-	153,941	25,805	4,361	19,369	36,487	712,855
Wentworth	-	-	-	443,478	-	12,582	81,170	-	537,230
Rowan									
China Grove	968,788	-	-	593,490	-	17,435	182,398	120,933	1,883,044
Cleveland	258,880	2,427	-	123,465	95,835	3,607	232,083	31,297	747,594
East Spencer	403,853	9,375	-	261,597	-	7,627	78,984	64,859	826,294
Faith	187,469	3,957	-	106,231	-	3,107	28,454	25,745	354,963
Granite Quarry	527,987	14,160	-	339,542	-	9,964	66,035	75,217	1,032,905
Kannapolis*	See Cabarrus County								
Landis	509,499	-	-	458,793	-	13,398	192,342	100,547	1,274,580
Rockwell	331,803	13,422	-	302,758	-	8,839	89,474	65,279	811,575
Salisbury	13,520,398	507,369	-	4,277,532	791,212	125,038	1,886,178	926,654	22,034,382
Spencer	1,012,013	13,626	-	513,175	-	14,992	119,969	117,386	1,791,161
Rutherford									
Bostic	31,396	1,304	-	14,749	-	-	25,722	12,203	85,375
Chimney Rock	33,477	-	-	21,967	-	-	10,917	-	66,361
Ellenboro	44,052	1,683	-	20,566	-	-	44,300	20,691	131,292
Forest City	1,389,897	71,726	-	573,717	55,505	32,777	342,034	270,782	2,736,437
Lake Lure	1,321,145	27,397	-	590,689	-	4,625	83,262	69,188	2,096,307
Ruth	53,347	-	-	25,053	9,223	-	10,720	13,694	112,038
Rutherfordton	1,222,690	53,278	-	578,466	-	18,369	305,131	151,710	2,329,645
Spindale	1,056,657	14,738	-	470,327	80,002	9,219	251,220	154,245	2,036,409
Sampson									
Autryville	34,395	2,568	-	34,064	-	-	9,169	11,715	91,912
Clinton	2,470,028	60,939	-	1,472,727	70,396	38,287	583,944	286,526	4,982,848
Faison*	See Duplin County								
Garland	133,009	4,882	-	133,566	-	3,475	28,356	37,676	340,963
Harrells*	10,551	-	-	34,979	-	-	9,979	7,112	62,621
Newton Grove	162,275	5,281	-	104,110	-	2,704	30,270	23,114	327,755
Roseboro	370,089	21,506	-	229,636	-	5,967	56,008	50,986	734,191
Salemburg	70,649	7,175	-	81,324	-	-	26,772	20,033	205,952
Turkey	18,875	-	-	45,135	-	-	8,150	10,368	82,528

TABLE 65.-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 [\$]
Scotland									
East Laurinburg	-	-	-	-	-	1,279	25,494	11,480	38,253
Gibson	105,126	43	-	40,422	-	2,541	17,644	20,976	186,750
Laurinburg	2,767,441	164,698	-	1,069,782	-	70,002	770,716	526,745	5,369,384
Maxton*	See Robeson County								
Wagram	148,288	-	-	55,722	-	3,453	22,112	31,508	261,083
Stanly									
Albemarle	5,073,897	194,383	-	2,510,454	-	69,466	880,920	573,790	9,302,910
Badin	314,902	-	-	281,370	-	-	64,609	63,792	724,673
Locust*	552,322	2,290	-	399,228	-	-	74,571	88,045	1,116,456
Misenhimer	16,196	-	-	112,283	-	-	21,877	-	150,356
New London	111,740	-	-	98,601	-	-	109,946	20,200	340,487
Norwood	753,299	1,800	-	435,063	-	12,863	93,620	98,452	1,395,096
Oakboro	501,602	11,389	-	188,839	-	-	80,887	61,974	844,691
Red Cross	69,000	-	-	116,576	-	-	16,832	-	202,408
Richfield	75,340	-	-	82,477	-	2,259	32,822	25,008	217,906
Stanfield*	363,435	6,528	-	203,621	-	3,068	50,619	44,586	671,857
Stokes									
Danbury	18,591	-	-	8,068	-	469	12,526	6,391	46,046
King*	1,658,771	45,272	-	717,801	-	26,769	244,486	201,274	2,894,373
Tobaccoville*	See Forsyth County								
Walnut Cove	349,744	13,038	-	159,547	-	6,644	63,059	53,693	645,725
Surry									
Dobson	372,727	10,501	-	319,751	-	6,551	80,709	49,008	839,247
Elkin*	1,898,866	14,848	-	886,953	128,201	18,112	275,878	144,731	3,367,590
Mount Airy	4,358,258	79,173	98,165	1,837,494	442,202	37,575	578,252	285,710	7,716,828
Pilot Mountain	602,284	4,084	-	277,074	30,316	5,611	66,590	44,694	1,030,653
Swain									
Bryson City	379,749	14,375	-	277,026	-	6,352	68,384	52,542	798,428
Transylvania									
Brevard	2,929,243	20,143	-	1,100,824	40,274	29,869	293,984	222,527	4,636,863
Rosman	66,796	923	-	24,952	-	2,514	20,757	15,524	131,466
Tyrrell									
Columbia	131,650	6,427	-	41,944	3,241	3,758	33,541	27,625	248,186

TABLE 65.-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 [\$]
Union									
Fairview	56,235	161	-	12,584	-	-	32,670	-	101,650
Hemby Bridge	26,218	-	-	14,655	553	-	40,091	-	81,518
Indian Trail	1,352,109	40,352	-	476,841	-	70,910	562,557	389,476	2,892,246
Lake Park	476,053	14,719	-	188,696	-	-	60,966	84,808	825,243
Marshville	644,251	135,345	-	227,441	-	11,358	141,600	80,867	1,240,862
Marvin	166,040	-	-	42,987	-	7,193	55,682	-	271,902
Mineral Springs	47,438	10,539	-	17,091	-	-	106,661	-	181,729
Mint Hill*	See Mecklenburg County								
Monroe	11,460,519	546,725	200,365	4,711,853	-	134,524	1,584,971	981,380	19,620,337
Stallings	2,203,620	133,843	-	520,435	-	39,239	259,301	242,594	3,399,032
Unionville	67,119	24,203	-	23,727	4,547	-	181,449	-	301,045
Waxhaw	1,242,884	36,615	-	380,415	-	14,124	169,849	101,347	1,945,234
Weddington*	393,726	57,608	-	139,775	1,189	33,814	158,976	-	785,089
Wesley Chapel	86,458	39,626	-	29,080	1,801	16,556	110,772	-	284,293
Wingate	370,251	21,833	-	148,473	-	11,779	76,665	81,294	710,294
Vance									
Henderson	4,706,308	310,837	-	2,183,325	21,815	72,963	630,345	530,438	8,456,030
Kittrell	4,442	-	-	1,945	-	633	6,935	5,963	19,917
Middleburg	12,133	-	-	6,031	-	739	6,039	8,278	33,220
Wake									
Apex	9,673,772	329,920	-	4,421,932	-	109,613	954,182	749,650	16,239,069
Cary*	48,046,404	2,691,529	-	19,114,382	-	470,842	4,120,922	3,108,252	77,552,331
Durham*	See Durham County								
Fuquay-Varina	4,993,305	99,626	-	1,734,464	-	43,059	499,063	321,612	7,691,129
Garner	10,453,491	354,475	-	3,617,010	-	89,177	923,561	614,517	16,052,231
Holly Springs	6,050,907	175,402	-	2,189,582	-	54,789	351,680	387,579	9,209,940
Knightdale	2,508,540	83,827	-	1,166,519	-	28,700	192,854	204,173	4,184,613
Morrisville*	8,171,767	123,988	-	1,713,305	120,622	47,463	528,026	278,336	10,983,507
Raleigh	119,703,018	9,754,263	-	56,327,116	-	1,390,781	15,727,056	8,916,050	211,818,284
Rolesville	521,840	16,786	-	177,447	-	4,360	48,432	34,970	803,835
Wake Forest*	7,688,710	213,161	-	2,869,751	-	73,265	610,561	472,223	11,927,672
Wendell	1,349,052	36,648	-	826,676	-	20,365	142,634	145,294	2,520,669
Zebulon*	2,278,780	40,651	-	780,750	458,366	19,192	317,209	128,275	4,023,223
Warren									
Macon	11,943	-	-	17,289	-	491	4,237	4,697	38,658
Norlina	196,280	6,762	-	170,781	-	4,865	32,021	42,368	453,075
Warrenton	342,806	16,105	-	122,614	326	3,488	44,203	29,152	558,694

TABLE 65.-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 [\$]
Washington									
Creswell	43,222	1,550	-	20,517	-	1,177	15,563	9,669	91,698
Plymouth	829,608	9,201	-	300,723	-	17,718	149,559	130,735	1,437,544
Roper	89,297	273	-	32,470	-	2,758	22,728	22,794	170,319
Watauga									
Beech Mountain*	2,155,547	35,336	271,072	77,432	40,910	1,368	88,717	114,870	2,785,253
Blowing Rock*	2,352,023	36,788	386,658	349,544	10,479	6,303	134,515	85,183	3,361,493
Boone	3,702,733	128,184	469,386	3,481,943	-	61,610	700,539	401,234	8,945,628
Seven Devils*	571,337	-	-	33,552	9,100	602	14,291	25,737	654,619
Wayne									
Eureka	45,905	988	-	26,911	-	260	8,147	7,771	89,983
Fremont	301,100	6,584	-	125,183	15,902	6,321	49,172	52,860	557,121
Goldsboro	10,801,120	491,064	466,488	5,631,879	-	170,510	1,843,880	1,177,122	20,582,063
Mount Olive*	1,115,381	33,572	-	577,357	-	20,361	204,990	153,590	2,105,250
Pikeville	174,822	-	-	89,325	-	770	36,435	26,076	327,428
Seven Springs	20,628	245	-	11,643	-	93	7,042	4,507	44,159
Walnut Creek	531,749	6,632	-	268,960	-	3,855	21,925	38,161	871,282
Wilkes									
Elkin*	See Surry County								
North Wilkesboro	1,775,497	47,055	-	900,379	100,437	18,400	303,506	153,593	3,298,869
Ronda	50,736	-	-	102,363	-	2,075	19,156	20,655	194,984
Wilkesboro	1,872,890	50,331	139,890	690,745	44,982	14,102	375,828	120,205	3,308,973
Wilson									
Black Creek	117,505	197	-	47,667	-	3,205	20,728	22,444	211,746
Elm City	321,339	2,548	-	126,127	21,964	6,157	70,436	46,940	595,511
Kenly*	See Johnston County								
Lucama	137,160	3,733	-	52,844	-	3,886	37,644	29,009	264,276
Saratoga	80,010	198	-	29,864	-	1,695	3,535	13,235	128,537
Sharpsburg*	See Nash County								
Sims	21,834	1,486	-	8,834	160	575	9,904	4,971	47,763
Stantonsburg	142,960	6,249	-	46,021	-	3,227	48,406	25,157	272,020
Wilson	13,672,736	1,008,860	-	5,131,160	-	207,868	2,740,737	1,464,623	24,225,983

TABLE 65.-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 [\$]
Yadkin									
Boonville	293,752	-	-	121,791	7,931	-	70,857	41,730	536,061
East Bend	174,061	-	-	72,965	-	-	33,227	26,783	307,035
Jonesville	692,813	23,108	48,600	288,986	-	-	81,185	82,379	1,217,070
Yadkinville	675,433	23,346	-	307,786	26,887	2,926	412,626	94,206	1,543,210
Yancey									
Burnsville	617,230	31,378	-	319,829	-	-	113,323	56,141	1,137,901
All reporting municipalities	1,663,373,556	97,262,626	18,371,399	664,024,290	14,157,460	18,703,575	212,707,109	135,305,539 a	2,823,905,555

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 \$181,786.

2 Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$25,619,472, and Huntersville, \$1,242,830.

3 Includes telecommunications tax distribution amount of \$56,290,836.

a Includes \$166,998 distributed to the unincorporated community of Butner in Granville County as required by G.S. 136-41.1(c).

TABLE 66. 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 [\$]
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
2004-2005.....	1,856,973,600	186,987,592	2,043,961,192	2,469,810,944	64,832,019	1,663,373,556	4,198,016,519	4,326,784,544	251,819,611	1,663,373,556	6,241,977,711

TABLE 67. 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 [\$]
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
2004-2005.....	.629	.063	.692	.660	.017	.445	1.122	.646	.936

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

TABLE 68. 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 [\$]
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
2004-2005.....	225,341,036,675	303,192,791,835	117,683,367,201	23,258,360,938	669,475,556,649

* 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 69. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION

Fiscal year	Assessed valuation		
	Property in unincorporated areas [\$]	Property in municipalities [\$]	Total [\$]
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
2004-2005.....	295,394,343,744	374,081,212,905	669,475,556,649

TABLE 70. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
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
2004-2005....	52,744,934	199,074,677	251,819,611

**TABLE 71. VALUATION OF PROPERTY OF UTILITY COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2004-2005**

Counties	Electric power companies			Electric membership corporations:	Gas companies:	Telephone companies			Gas pipeline companies:	Total utility company valuation [$\$$]
	System valuation [$\$$]	Non-system valuation [$\$$]	Total 100% valuation [$\$$]	Total valuation 1 [$\$$]	Total valuation 2 [$\$$]	System valuation [$\$$]	Non-system valuation [$\$$]	Total 100% valuation [$\$$]	Total valuation 3 [$\$$]	
Alamance	109,657,252	52,100	109,709,352	8,031,572	29,849,521	82,076,255	16,200	82,092,455	20,044,028	249,726,928
Alexander	28,558,823	-	28,558,823	14,382,342	585,262	13,240,722	-	13,240,722	-	56,767,149
Alleghany	555,735	-	555,735	17,860,609	-	784,926	-	784,926	-	19,201,270
Anson	23,848,133	992,000	24,840,133	16,180,415	11,066,760	19,353,443	-	19,353,443	7,594	71,448,345
Ashe	-	-	-	36,522,984	-	2,704,879	-	2,704,879	1,413,492	40,641,355
Avery	1,382,071	-	1,382,071	15,169,586	676,832	8,508,721	-	8,508,721	-	25,737,210
Beaufort	17,317,731	6,583	17,324,314	23,159,838	3,553,703	17,394,282	-	17,394,282	-	61,432,137
Bertie	10,026,509	4,900	10,031,409	9,132,385	1,212,836	8,956,203	-	8,956,203	-	29,332,833
Bladen	12,371,659	364,600	12,736,259	23,910,720	3,124,347	6,879,802	-	6,879,802	-	46,651,128
Brunswick	1,043,734,670	3,008,115	1,046,742,785	104,221,228	4,806,606	21,131,690	-	21,131,690	-	1,176,902,309
Buncombe	271,299,683	7,262,980	278,562,663	13,175,433	38,389,663	123,673,231	555,500	124,228,731	-	454,356,490
Burke	53,362,375	447,622	53,809,997	30,024,098	11,197,405	34,763,930	-	34,763,930	-	129,795,430
Cabarrus	67,940,581	-	67,940,581	10,222,514	40,764,602	89,024,181	84,987	89,109,168	7,293,994	215,330,859
Caldwell	51,494,285	426,526	51,920,811	34,879,011	7,505,964	31,901,849	-	31,901,849	-	126,207,635
Camden	3,670,580	-	3,670,580	2,384,386	220,149	2,977,724	-	2,977,724	-	9,252,839
Carteret	29,985,053	10,400	29,995,453	35,190,077	-	29,362,085	5,660	29,367,745	-	94,553,275
Caswell	15,217,805	208,776	15,426,581	6,611,476	1,194,294	14,024,216	-	14,024,216	957,587	38,214,154
Catawba	353,520,180	3,437,036	356,957,216	10,852,295	28,208,836	79,917,408	-	79,917,408	1,314,739	477,250,494
Chatham	139,337,055	71,400	139,408,455	15,177,151	14,782,538	28,310,228	-	28,310,228	16,844,807	214,523,179
Cherokee	15,231,934	-	15,231,934	7,960,561	-	17,747,234	-	17,747,234	-	40,939,729
Chowan	4,828,644	3,503	4,832,147	2,834,901	1,245,190	4,765,274	-	4,765,274	-	13,677,512
Clay	1,182,174	-	1,182,174	8,344,977	-	6,874,804	-	6,874,804	-	16,401,955
Cleveland	118,593,581	223,921	118,817,502	13,580,764	1,942,699	45,022,723	-	45,022,723	9,257,971	188,621,659
Columbus	26,992,370	-	26,992,370	34,815,226	3,444,739	17,478,680	-	17,478,680	-	82,731,015
Craven	35,930,620	6,493	35,937,113	10,794,383	7,060,110	40,012,905	1,000	40,013,905	-	93,805,511
Cumberland	69,462,414	215,100	69,677,514	43,451,578	56,981,308	129,106,002	-	129,106,002	840,604	300,057,006
Currituck	25,007,378	40,400	25,047,778	62,613	357,645	5,033,929	-	5,033,929	-	30,501,965
Dare	49,095,870	12,400	49,108,270	6,007,927	-	15,251,566	-	15,251,566	-	70,367,763
Davidson	61,708,955	2,509,563	64,218,518	50,587,012	4,599,354	127,143,359	-	127,143,359	44,080,127	290,628,370
Davie	24,072,727	5,841,800	29,914,527	18,067,166	2,584,477	7,523,571	-	7,523,571	3,019,446	61,109,187
Duplin	21,896,159	-	21,896,159	34,539,890	4,566,115	15,559,208	46,600	15,605,808	-	76,607,972
Durham	176,732,698	234,500	176,967,198	11,117,277	51,554,445	273,517,293	-	273,517,293	-	513,156,213
Edgecombe	10,257,864	13,579	10,271,443	20,421,778	7,126,777	78,136,340	-	78,136,340	-	115,956,338
Forsyth	232,234,660	4,638,100	236,872,760	5,673,340	71,813,519	198,435,284	-	198,435,284	3,017,756	515,812,659
Franklin	24,619,439	34,568	24,654,007	23,643,603	2,008,499	40,785,475	-	40,785,475	-	91,091,584
Gaston	414,026,102	764,708	414,790,810	32,285,423	54,637,004	96,686,782	-	96,686,782	25,763,431	624,163,450
Gates	6,131,661	62,410	6,194,071	4,793,827	2,010,030	4,792,261	-	4,792,261	-	17,790,189
Graham	11,320,520	-	11,320,520	-	-	5,612,739	-	5,612,739	-	16,933,259
Granville	28,012,808	-	28,012,808	19,383,917	6,789,153	21,318,671	-	21,318,671	-	75,504,549
Greene	2,075,333	-	2,075,333	11,437,900	1,617,028	4,519,870	-	4,519,870	-	19,650,131

TABLE 71. -Continued

Counties	Electric power companies			Electric membership corporations:	Gas companies:	Telephone companies			Gas pipeline companies:	Total utility company valuation
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 1 [\$]	Total valuation 2 [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 3 [\$]	[\$]
Guilford	307,898,692	1,756,897	309,655,589	2,373,411	98,887,065	371,660,585	437,200	372,097,785	91,789,135	874,802,985
Halifax	51,897,724	323,901	52,221,625	17,193,698	5,484,266	19,737,536	-	19,737,536	-	94,637,125
Harnett	53,733,707	-	53,733,707	34,991,214	5,365,608	34,785,593	-	34,785,593	661,157	129,537,279
Haywood	53,757,337	64,200	53,821,537	26,580,608	2,797,031	29,045,927	-	29,045,927	-	112,245,103
Henderson	86,408,039	636,885	87,044,924	-	25,299,086	40,808,373	-	40,808,373	-	153,152,383
Hertford	22,943,360	1,420	22,944,780	3,963,819	5,426,237	10,847,146	11,490	10,858,636	509,100	43,702,572
Hoke	11,740,970	-	11,740,970	18,551,570	1,667,454	10,412,333	-	10,412,333	-	42,372,327
Hyde	100,969	-	100,969	13,212,900	-	3,955,066	-	3,955,066	-	17,268,935
Iredell	89,699,970	127,967	89,827,937	52,172,978	31,985,012	62,392,733	-	62,392,733	28,477,358	264,856,018
Jackson	68,123,138	615,250	68,738,388	4,549,426	2,377,330	28,521,452	2,500	28,523,952	4,889,547	109,078,643
Johnston	63,444,069	142,970	63,587,039	10,095,696	46,546,620	43,500,880	-	43,500,880	-	163,730,235
Jones	5,605,962	-	5,605,962	15,684,484	-	4,314,823	-	4,314,823	-	25,605,269
Lee	31,354,062	103,065	31,457,127	11,816,487	8,009,896	41,930,024	-	41,930,024	508,928	93,722,462
Lenoir	22,549,404	4,928	22,554,332	6,810,084	9,093,522	27,232,498	-	27,232,498	-	65,690,436
Lincoln	285,475,950	1,522	285,477,472	31,399,073	5,667,592	35,881,032	-	35,881,032	6,659,789	365,084,958
Macon	71,200,794	984,770	72,185,564	6,077,212	6,195,305	23,658,983	-	23,658,983	-	108,117,064
Madison	15,544,619	1,422,200	16,966,819	25,167,644	1,461,016	13,588,590	-	13,588,590	-	57,184,069
Martin	27,588,578	7,913	27,596,491	5,627,080	1,314,392	12,785,005	-	12,785,005	-	47,322,968
McDowell	39,682,057	61,520	39,743,577	11,463,783	3,567,896	21,972,069	-	21,972,069	-	76,747,325
Mecklenburg	1,955,032,534	2,848,013	1,957,880,547	27,738,393	270,741,880	786,099,571	200,600	786,300,171	37,877,855	3,080,538,846
Mitchell	10,644,111	-	10,644,111	9,951,724	2,071,247	10,898,354	-	10,898,354	-	33,565,436
Montgomery	30,107,813	361,500	30,469,313	11,695,735	677,170	11,864,580	-	11,864,580	-	54,706,798
Moore	65,504,744	-	65,504,744	22,505,337	3,976,509	38,769,119	53,000	38,822,119	638,806	131,447,515
Nash	45,160,210	5,700	45,165,910	1,496,300	1,803,079	35,779,032	-	35,779,032	-	84,244,321
New Hanover	255,321,067	2,270,050	257,591,117	-	19,987,977	90,925,657	-	90,925,657	-	368,504,751
Northampton	52,350,145	49,600	52,399,745	7,668,717	3,264,748	8,378,737	-	8,378,737	1,357,194	73,069,141
Onslow	27,793,231	3,380	27,796,611	80,147,829	2,675,110	49,979,768	-	49,979,768	-	160,599,318
Orange	78,385,040	-	78,385,040	40,095,888	17,119,961	57,182,107	-	57,182,107	10,218,547	203,001,543
Pamlico	4,762,383	-	4,762,383	12,103,805	-	5,910,801	-	5,910,801	-	22,776,989
Pasquotank	7,899,567	14,435	7,914,002	3,490,746	481,568	11,897,339	-	11,897,339	-	23,783,655
Pender	20,445,072	-	20,445,072	27,484,382	178,926	20,308,721	-	20,308,721	-	68,417,101
Perquimans	10,282,769	3,503	10,286,272	8,391,141	275,455	4,537,675	-	4,537,675	-	23,490,543
Person	686,678,990	14,064,600	700,743,590	16,036,241	9,905,626	20,165,392	-	20,165,392	74,741	746,925,590
Pitt	10,064,498	7,766	10,072,264	10,842,229	5,968,594	62,053,479	-	62,053,479	-	88,936,566
Polk	14,808,428	-	14,808,428	10,427,284	6,647,783	15,748,522	-	15,748,522	399,494	48,031,511
Randolph	78,671,899	-	78,671,899	49,471,811	17,320,957	69,989,984	15,300	70,005,284	-	215,469,951
Richmond	313,867,493	649,350	314,516,843	14,657,993	23,668,188	36,991,961	-	36,991,961	695,721	390,530,706
Robeson	71,688,899	43,028	71,731,927	41,013,865	11,523,699	43,854,631	9,205	43,863,836	-	168,133,327
Rockingham	168,280,695	5,154,058	173,434,753	8,984,572	17,102,919	47,328,536	-	47,328,536	51,346,373	298,197,153
Rowan	229,003,437	24,450	229,027,887	6,986,685	23,998,194	63,903,468	-	63,903,468	26,876,387	350,792,621

TABLE 71. -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	169,271,713	24,000	169,295,713	19,950,746	5,939,034	31,461,135	-	31,461,135	-	226,646,628
Sampson	25,838,288	481,820	26,320,108	36,958,445	3,855,112	14,800,584	-	14,800,584	-	81,934,249
Scotland	19,645,653	-	19,645,653	10,437,478	4,898,581	23,797,343	-	23,797,343	-	58,779,055
Stanly	28,164,348	3,296	28,167,644	21,494,405	13,839,525	25,194,859	44,500	25,239,359	-	88,740,933
Stokes	298,145,770	455,800	298,601,570	14,124,251	151,123	21,791,505	-	21,791,505	-	334,668,449
Surry	52,979,720	11,340	52,991,060	26,008,786	-	31,721,009	-	31,721,009	6,576,139	117,296,994
Swain	10,701,195	16,430	10,717,625	-	46,000	8,518,436	-	8,518,436	-	19,282,061
Transylvania	34,364,911	2,986,060	37,350,971	12,365,940	2,703,296	38,162,687	-	38,162,687	-	90,582,894
Tyrrell	4,238,786	-	4,238,786	-	-	1,627,462	-	1,627,462	-	5,866,248
Union	53,414,289	10,086	53,424,375	66,829,625	32,011,232	75,776,446	57,000	75,833,446	-	228,098,678
Vance	22,095,783	12,750	22,108,533	2,517,952	4,344,870	16,294,175	-	16,294,175	-	45,265,530
Wake	2,402,843,598	11,480,744	2,414,324,342	32,675,913	158,104,765	565,600,639	-	565,600,639	37,129,315	3,207,834,974
Warren	11,376,740	17,100	11,393,840	13,604,100	8,400	10,549,527	-	10,549,527	1,074,456	36,630,323
Washington	9,384,562	-	9,384,562	1,322,194	130,806	4,147,664	-	4,147,664	-	14,985,226
Watauga	236,202,504	96,240	236,298,744	43,459,576	-	19,266,991	-	19,266,991	2,590,959	301,616,270
Wayne	-	-	-	18,486,101	18,108,572	47,560,233	-	47,560,233	-	84,154,906
Wilkes	67,697,952	125,900	67,823,852	21,336,127	-	22,795,609	-	22,795,609	7,598,682	119,554,270
Wilson	7,705,663	4,928	7,710,591	796,387	4,479,540	28,842,674	105,800	28,948,474	-	41,934,992
Yadkin	28,683,050	-	28,683,050	10,991,026	-	5,102,652	-	5,102,652	4,773,583	49,550,311
Yancey	8,851,679	-	8,851,679	15,568,569	330,148	8,247,562	-	8,247,562	-	32,997,958
All counties	12,529,802,721	78,375,418	12,608,178,139	1,864,741,648	1,426,963,332	5,101,167,019	1,646,542	5,102,813,561	456,578,842	21,459,275,522

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 four counties. Non-system valuation for the other sixteen counties are as follows: Avery, \$18,100; Burke, \$81,261; Cherokee, \$3,500; Clay, \$2,150; Columbus, \$535,900; Craven, \$6,500; Gaston, \$63,910; Halifax, \$107,250; Haywood, \$300,800; Moore, \$3,000; Onslow, \$500; Pamlico, \$31,500; Pitt, \$216,410; Rutherford \$147,200; Warren, \$319,657; Yancey, \$241,830.

2 Gas Companies. System valuation and total valuation are the same in ninety four counties. Non-system valuation for the other six counties are as follows: Cumberland, \$667,535; Granville, \$4,800; Henderson, \$52,900; Lee, \$7,400; McDowell, \$7,500; Rowan, \$105,000.

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, \$142,460; Chatham, \$66,900; Guilford, \$947,950; Harnett, \$11,000; Mecklenburg, \$789,612; Rockingham, \$43,954; Wake, \$81,250.

**TABLE 72. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2004-2005**

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	3,747,519	45,400	3,792,919	-	585,755	-	4,378,674	Guilford	28,077,648	2,098,395	30,176,043	89,460,283	1,964,297	55,941,442	177,542,065
Alexander	802,892	982,810	1,785,702	-	-	-	1,785,702	Halifax	11,774,529	409,910	12,184,439	-	598,352	0	12,782,791
Alleghany	-	-	-	-	0	-	0	Harnett	7,739,765	415,121	8,154,886	-	235,544	-	8,390,430
Anson	10,908,333	32,800	10,941,133	-	80,854	1,671,034	12,693,021	Haywood	2,113,473	-	2,113,473	-	470,681	-	2,584,154
Ashe	-	-	-	-	1,015	-	1,015	Henderson	5,524,753	16,300	5,541,053	-	210,483	2,805,798	8,557,334
Avery	-	-	-	-	2,871	-	2,871	Hertford	1,425,000	52,559	1,477,559	-	90,141	-	1,567,700
Beaufort	7,615,632	329,000	7,944,632	-	73,097	289,425	8,307,154	Hoke	1,352,299	-	1,352,299	-	74,449	237,736	1,664,484
Bertie	1,235,000	78,200	1,313,200	-	140,360	-	1,453,560	Hyde	-	-	-	-	-	-	-
Bladen	7,254,448	126,470	7,380,918	-	74,138	-	7,455,056	Iredell	8,993,063	558,650	9,551,713	-	520,823	4,228,013	14,300,549
Brunswick	4,726,890	24,430	4,751,320	-	168,136	4,286,669	9,206,125	Jackson	2,928,778	12,500	2,941,278	-	18,029	159,578	3,118,885
Buncombe	16,298,744	606,900	16,905,644	11,099,649	421,992	7,581,009	36,008,294	Johnston	22,047,066	954,200	23,001,266	-	1,021,924	5,798,150	29,821,340
Burke	8,788,588	8,880	8,797,468	0	271,404	3,209,164	12,278,036	Jones	396,723	-	396,723	-	110,572	-	507,295
Cabarrus	9,011,163	402,100	9,413,263	-	437,181	13,210,376	23,060,820	Lee	5,804,189	347,316	6,151,505	-	56,425	555,294	6,763,224
Caldwell	-	70,800	70,800	-	44,535	13,800,133	13,915,468	Lenoir	2,794,112	85,800	2,879,912	79,158	206,520	5,929,731	9,095,321
Camden	401,247	-	401,247	-	11,924	-	413,171	Lincoln	6,544,538	299,257	6,843,795	-	256,097	-	7,099,892
Carteret	2,633,866	2,460,920	5,094,786	-	118,293	-	5,213,079	Macon	180,000	-	180,000	-	-	182,472	362,472
Caswell	3,276,360	167,000	3,443,360	-	175,413	-	3,618,773	Madison	9,438,119	6,000	9,444,119	-	-	-	9,444,119
Catawba	8,814,671	340,730	9,155,401	15,119	646,399	26,084,896	35,901,815	Martin	1,532,662	288,920	1,821,582	-	82,404	-	1,903,986
Chatham	4,071,998	262,000	4,333,998	-	62,175	-	4,396,173	McDowell	33,550,696	127,480	33,678,176	-	247,567	420,859	34,346,602
Cherokee	675,000	-	675,000	-	-	-	675,000	Mecklenburg	46,162,838	11,484,500	57,647,338	367,928,771	1,493,603	90,023,733	517,093,445
Chowan	400,404	-	400,404	-	12,424	300,382	713,210	Mitchell	15,843,906	18,834	15,862,740	-	-	571,584	16,434,324
Clay	-	-	-	-	-	-	-	Montgomery	2,056,273	-	2,056,273	-	100,181	-	2,156,454
Cleveland	12,814,502	478,000	13,292,502	-	204,012	629,270	14,125,784	Moore	4,372,818	228,330	4,601,148	-	85,691	2,418,185	7,105,024
Columbus	2,610,459	327,700	2,938,159	-	25,933	-	2,964,092	Nash	7,818,793	140,300	7,959,093	-	746,695	4,509,899	13,215,687
Craven	7,180,829	402,450	7,583,279	2,501,703	250,044	867,730	11,202,756	New Hanover	3,852,815	765,100	4,617,915	7,546,535	180,639	13,740,516	26,085,605
Cumberland	19,635,849	1,252,470	20,888,319	5,344,401	817,590	8,263,000	35,313,310	Northampton	8,212,848	34,750	8,247,598	-	211,501	-	8,459,099
Currituck	746,967	-	746,967	-	-	-	746,967	Onslow	-	500,920	500,920	546,881	569,824	380,955	1,998,580
Dare	-	-	-	-	37,353	115,281	152,634	Orange	4,211,350	355,200	4,566,550	-	660,653	737,359	5,964,562
Davidson	31,770,494	499,070	32,269,564	-	609,505	8,087,368	40,966,437	Pamlico	300	4,650	4,950	-	16,499	-	21,449
Davie	1,858,408	87,000	1,945,408	-	287,944	-	2,233,352	Pasquotank	893,080	-	893,080	-	35,047	-	928,127
Duplin	3,053,614	-	3,053,614	-	361,067	-	3,414,681	Pender	-	33,280	33,280	-	220,883	-	254,163
Durham	5,468,762	2,807,450	8,276,212	-	1,044,382	4,350,439	13,671,033	Perquimans	1,344,697	-	1,344,697	-	31,980	31,278	1,407,955
Edgecombe	11,958,496	1,024,670	12,983,166	-	192,491	0	13,175,657	Person	1,471,852	105,500	1,577,352	-	2,601	-	1,579,953
Forsyth	15,872,670	1,857,180	17,729,850	4,368,156	1,123,530	21,610,691	44,832,227	Pitt	6,596,418	546,461	7,142,879	455,177	143,981	3,787,693	11,529,730
Franklin	1,293,805	198,250	1,492,055	-	41,555	-	1,533,610	Polk	1,793,424	-	1,793,424	-	64,496	-	1,857,920
Gaston	18,622,732	270,195	18,892,927	-	637,902	1,321,176	20,852,005	Randolph	3,935,637	369,100	4,304,737	-	380,539	1,647,318	6,332,594
Gates	-	-	-	-	73,431	-	73,431	Richmond	18,569,922	149,500	18,719,422	-	122,072	179,141	19,020,635
Graham	-	-	-	-	-	-	-	Robeson	24,986,401	281,450	25,267,851	-	575,185	1,464,400	27,307,436
Granville	4,616,210	191,150	4,807,360	-	341,547	993,083	6,141,990	Rockingham	13,869,311	122,867	13,992,178	-	298,923	4,244,548	18,535,649
Greene	703,660	-	703,660	-	35,863	-	739,523	Rowan	20,406,176	502,994	20,909,170	-	479,819	5,574,821	26,963,810

TABLE 72. -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	14,179,055	602,500	14,781,555	-	98,479	3,305,586	18,185,620	Vance	1,690,900	453,350	2,144,250	-	299,722	1,132,394	3,576,366
Sampson	326,745	141,090	467,835	-	207,091	3,152,721	3,827,647	Wake	17,870,803	5,914,331	23,785,134	178,413,009	1,167,060	20,507,124	223,872,327
Scotland	8,147,596	56,310	8,203,906	-	95,859	-	8,299,765	Warren	391,007	192,400	583,407	-	184,489	489,028	1,256,924
Stanly	4,061,902	-	4,061,902	-	29,663	-	4,091,565	Washington	2,060,369	30,100	2,090,469	-	24,839	-	2,115,308
Stokes	4,605,861	462,400	5,068,261	-	99,231	-	5,167,492	Watauga	-	-	-	-	50,433	1,227,212	1,277,645
Surry	4,748,041	-	4,748,041	-	226,718	22,943,796	27,918,555	Wayne	6,954,369	315,940	7,270,309	1,437	203,852	1,262,980	8,738,578
Swain	1,169,595	-	1,169,595	-	9,983	-	1,179,578	Wilkes	1,635,304	-	1,635,304	-	33,858	387,443	2,056,605
Transylvania	794,888	296,500	1,091,388	-	555	-	1,091,943	Wilson	15,391,351	278,400	15,669,751	-	466,802	10,556,662	26,693,215
Tyrrell	-	-	-	-	20,634	-	20,634	Yadkin	-	-	-	-	95,271	3,184,301	3,279,572
Union	15,795,565	90,310	15,885,875	-	83,333	571,601	16,540,809	Yancey	2,082,868	91,050	2,173,918	-	-	-	2,173,918
								All counties	669,392,703	45,574,850	714,967,553	667,760,279	25,395,107	390,962,477	1,799,085,416

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 73. VALUATION OF PUBLIC SERVICE COMPANY PROPERTY
AS A PERCENTAGE OF TOTAL VALUATION BY COUNTY, FISCAL YEAR 2004-2005**

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	254,105,602	9,678,168,657	2.63%	Hertford	45,270,272	1,123,455,754	4.03%	Vance	48,841,896	2,049,194,242	2.38%
Alexander	58,552,851	2,033,879,677	2.88%	Hoke	44,036,811	1,433,822,370	3.07%	Wake	3,431,707,301	70,876,604,167	4.84%
Alleghany	19,201,270	1,034,029,971	1.86%	Hyde	17,268,935	706,983,781	2.44%	Warren	37,887,247	1,293,722,226	2.93%
Anson	84,141,366	1,203,836,101	6.99%	Iredell	279,156,567	13,671,274,326	2.04%	Washington	17,100,534	544,949,420	3.14%
Ashe	40,642,370	1,953,168,894	2.08%	Jackson	107,307,981	5,576,781,543	1.92%	Watauga	66,595,171	5,643,432,490	1.18%
Avery	25,740,081	2,453,371,069	1.05%	Johnston	198,441,122	8,967,479,743	2.21%	Wayne	329,192,228	5,761,917,238	5.71%
Beaufort	69,739,291	3,538,232,408	1.97%	Jones	26,112,564	516,010,150	5.06%	Wilkes	121,610,875	4,329,051,701	2.81%
Bertie	30,786,393	968,556,458	3.18%	Lee	100,485,686	3,679,374,579	2.73%	Wilson	68,628,207	4,889,411,411	1.40%
Bladen	54,106,184	1,735,956,994	3.12%	Lenoir	74,785,757	3,157,947,417	2.37%	Yadkin	52,829,883	2,099,974,629	2.52%
Brunswick	1,186,108,434	13,459,362,571	8.81%	Lincoln	372,184,850	5,531,403,906	6.73%	Yancey	35,171,876	1,465,975,279	2.40%
Buncombe	490,364,784	18,034,859,157	2.72%	Macon	108,479,536	5,436,423,786	2.00%	All counties	23,258,360,938	669,475,556,649	3.47%
Burke	142,073,466	4,929,365,891	2.88%	Madison	66,628,188	1,558,390,605	4.28%				
Cabarrus	238,391,679	13,969,812,745	1.71%	Martin	49,226,954	1,508,715,968	3.26%				
Caldwell	140,123,103	4,311,288,181	3.25%	McDowell	111,093,927	2,588,941,684	4.29%				
Camden	9,666,010	494,046,127	1.96%	Mecklenburg	3,597,632,291	82,793,848,517	4.35%				
Carteret	99,766,354	7,894,113,058	1.26%	Mitchell	49,999,760	1,065,804,558	4.69%				
Caswell	41,832,927	1,259,740,437	3.32%	Montgomery	56,863,252	2,050,093,190	2.77%				
Catawba	513,152,309	12,867,481,650	3.99%	Moore	138,552,539	7,895,718,376	1.75%				
Chatham	218,919,352	4,999,501,227	4.38%	Nash	97,460,008	5,395,216,460	1.81%				
Cherokee	41,614,729	2,271,013,829	1.83%	New Hanover	394,590,356	17,865,261,203	2.21%				
Chowan	14,390,722	807,993,226	1.78%	Northampton	81,528,240	1,244,276,307	6.55%				
Clay	16,401,955	1,186,798,083	1.38%	Onslow	162,597,898	6,158,477,686	2.64%				
Cleveland	202,747,443	5,748,265,080	3.53%	Orange	208,966,105	10,075,972,003	2.07%				
Columbus	85,695,107	2,528,515,375	3.39%	Pamlico	22,798,438	1,118,187,930	2.04%				
Craven	105,008,267	5,758,745,099	1.82%	Pasquotank	24,711,782	1,562,876,204	1.58%				
Cumberland	335,370,316	14,430,738,031	2.32%	Pender	68,671,264	3,697,026,346	1.86%				
Currituck	31,248,932	2,840,540,677	1.10%	Perquimans	24,898,498	815,461,155	3.05%				
Dare	70,520,397	6,041,927,579	1.17%	Person	748,505,543	3,208,820,401	23.33%				
Davidson	331,594,807	9,729,494,713	3.41%	Pitt	100,466,296	8,335,318,735	1.21%				
Davie	63,342,539	2,990,195,483	2.12%	Polk	49,889,431	1,670,508,287	2.99%				
Duplin	80,022,653	2,698,692,687	2.97%	Randolph	221,802,545	8,488,890,184	2.61%				
Durham	526,827,246	20,623,782,020	2.55%	Richmond	409,551,341	2,252,219,072	18.18%				
Edgecombe	129,131,995	2,471,794,669	5.22%	Robeson	195,440,763	3,811,198,420	5.13%				
Forsyth	560,644,886	25,363,122,981	2.21%	Rockingham	316,732,802	5,708,714,381	5.55%				
Franklin	92,625,194	3,182,515,048	2.91%	Rowan	377,756,431	9,339,566,641	4.04%				
Gaston	645,015,455	11,834,295,137	5.45%	Rutherford	244,832,248	3,925,804,467	6.24%				
Gates	17,863,620	497,115,150	3.59%	Sampson	85,761,896	3,124,672,828	2.74%				
Graham	16,933,259	877,172,957	1.93%	Scotland	67,078,820	1,830,839,323	3.66%				
Granville	81,646,539	2,980,076,553	2.74%	Stanly	92,832,498	3,558,270,454	2.61%				
Greene	20,389,654	709,274,263	2.87%	Stokes	339,835,941	2,659,472,176	12.78%				
Guilford	1,052,345,050	39,616,090,213	2.66%	Surry	145,215,549	4,563,059,918	3.18%				
Halifax	107,419,916	2,643,217,450	4.06%	Swain	20,461,639	599,992,664	3.41%				
Harnett	137,927,709	4,620,633,438	2.99%	Transylvania	91,674,837	3,626,133,905	2.53%				
Haywood	114,829,257	4,757,247,256	2.41%	Tyrrell	5,886,882	234,729,829	2.51%				
Henderson	161,709,717	8,886,892,119	1.82%	Union	244,639,487	13,472,966,225	1.82%				

TABLE 74. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2005-2006

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	.5625		3%					Bertie	2004	.7800		3%				
Alamance			.2400						Askeville			.1500					
* Burlington			.5550						Aulander			.7600					
Elon			.3700						Colerain			.4500					
* Gibsonville			.5150						Kelford			.3600					
Graham			.4800						Lewiston-Woodville			.4300					
Greenlevel			.2500						Powellsville			.2400					
Haw River			.4500						Roxobel			.3600					
* Mebane			.5000						Windsor			.1500					
Ossipee			.1500						Bladen	1999	.8600						
Swepsonville			...						Bladenboro			.5900					
Alexander	2002	.5100							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%				
McFarlan			.2400						Bald Head Island			.4650		6%			
Morven			.4400						Belville			.1500					
Peachland			.3000						Boiling Spring Lakes			.2500					
Polkton			.2500						Bolivia			.0600					
Wadesboro			.5800						Calabash			.1000					
Ashe	1998	.6100		3%					Carolina Shores			.0800					
Jefferson			.4000						Caswell Beach			.2100		5%			
Lansing			.4600						Holden Beach			.1800		5%			
West Jefferson			.5200		3%				Leland			.1800					
Avery	2002	.5300							Navassa			.2700					
Banner Elk			.5100		6%				Northwest			.2000					
* Beech Mountain			.6250		6%				Oak Island			.3300		5%			
Crossnore			.2400						Ocean Isle Beach			.1400		3%			
Elk Park			.3200						Sandy Creek			.3500					
Grandfather Village			...						Shalotte			.3100		3%			
Newland			.3700						Southport			.2700		3%			
* Seven Devils			.5800						St. James			.0500					
Sugar Mountain			.5200		6%				Sunset Beach			.1300		5%			
Beaufort	2002	.6000							Varnamtown			.0500					
Aurora			.5500						Buncombe	2002	.5900		4%				
Bath			.2700						Asheville			.5300					
Belhaven			.5200						Biltmore Forest			.3600					
Chocowinity			.4000						Black Mountain			.3850					
Pantego			.1600						Montreat			.3700					
Washington			.5500		6%				Weaverville			.4300					
Washington Park			.2600						Woodfin			.2850					

TABLE 74. -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	2005	.7300		3%					Davie	2005	.5700		3%				
Boardman			.0500						Bermuda Run			.1500					
Bolton			.5500						Cooleemee			.3800					
Brunswick			.5200						Mocksville			.3000					
Cerro Gordo			.2000						Duplin	2001	.7700		6%				
Chadbourne			.5800						Beulaville			.4900					
Fair Bluff			.6000						Calypso			.4700					
Lake Waccamaw			.2000						* Faison			.5300					
Sandyfield			.3500						Greenevers			.2500					
Tabor City			.6600						* Harrells			.1300					
Whiteville			.4200						Kenansville			.4950					
Craven	2002	.6100		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	.8090		6%				
Trent Woods			.2700						* Chapel Hill			.5220		3%			
Vanceboro			.4800						* Durham			.5830					
Cumberland	2003	.8800		6%		1%			* Morrisville			.4677					
* Falcon			.1500						* Raleigh			.3950					
Fayetteville			.5300						Edgecombe	2001	.9300						
Godwin			.1700						Conetoe			.1700					
Hope Mills			.4100						Leggett			.2500					
Linden			.1500						Macclesfield			.4500					
Spring Lake			.6600						Pinetops			.3600					
Stedman			.3700						Princeville			.7800					
Wade			.2350						* Rocky Mount			.5000					
Currituck	2005	.3200		4%				1%	* Sharpsburg			.4500					
Dare	2005	.2500		5%		1%		1%	Speed			.2500					
Duck			.0900						Tarboro			.4200					
Kill Devil Hills			.2000						* Whitakers			.6900					
Kitty Hawk			.1800						Forsyth	2005	.6660		6%				
Manteo			.2150						Bethania			.3000					
Nags Head			.1475						Clemmons			.0900					
Southern Shores			.0850						* High Point			.5930		3%			
Davidson	2001	.5400							* Kernersville			.5250					
Denton			.5500						* King			.3599					
* High Point			.5930		3%				Lewisville			.1770					
Lexington			.5450		6%				Rural Hall			.2300					
* Thomasville			.5500		6%				* Tobaccoville			.0500					
Wallburg			.0500						Walkertown			.2000					
									Winston-Salem			.4850					

TABLE 74. -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		.0500							
Franklinton			.6800						Sedalia		.2000							
Louisburg			.4850						Stokesdale		...							
* Wake Forest			.5400						Summerfield		.0500							
Youngsville			.5600						Whitsett		...							
Gaston	2003	.8930		3%					Halifax	1999	.8650		5%					
Belmont			.4600						Enfield		.7000							
Bessemer City			.4100						Halifax		.5500							
Cherryville			.4400						Hobgood		.4500							
Cramerton			.4250						Littleton		.6500							
Dallas			.3500						Roanoke Rapids		.4990		1%					
Gastonia			.5400		3%				Scotland Neck		.6000							
* High Shoals			.4300						Weldon		.7500							
* Kings Mountain			.3600		3%				Harnett	2003	.7350		6%					
Lowell			.4000						Angier		.5000							
McAdenville			.3000						* Broadway		.4900							
Mount Holly			.4500						Coats		.6400							
Ranlo			.3700						Dunn		.4600							
Spencer Mountain			.2600						Erwin		.4800							
Stanley			.5400						Lillington		.5600							
Gates	2001	.8700							Haywood	2002	.6100		3%					
Gatesville			.2200						Canton		.6100							
Graham	2002	.5850		3%					Clyde		.4500							
Lake Santeetlah			.1500						Maggie Valley		.4200							
Robbinsville			.5000						Waynesville		.4300							
Granville	2002	.7000		3%					Henderson	2003	.5150		3%					
Creedmoor			.6900						Flat Rock		.0850							
Oxford			.5500						Fletcher		.2700							
Stem			.4500						Hendersonville		.4300							
Stovall			.4900						Laurel Park		.3100							
Greene	1997	.7210							Mills River		.0750							
Hookerton			.5000						* Saluda		.5000							
Snow Hill			.3800						Hertford	2003	.9100		3%					
Walstonburg			.5000						Ahoskie		.7000			3%				
Guilford	2004	.6428		3%					Cofield		.4500							
* Archdale			.2600						Como		.3000							
* Burlington			.5550						Harrellsville		.3500							
* Gibsonville			.5150						Murfreesboro		.6800							
Greensboro			.5675		3%				Winton		.5800							
* High Point			.5930		3%				Hoke	1998	.7400							
Jamestown			.3500						Raeford		.4800							
* Kernersville			.5250						* Red Springs		.6200							

TABLE 74. -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	2005	.6450		6%					Vance	2000	.9000		6%				
Albemarle			.5600						Henderson			.6700					
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	2005	.6000							Knightdale			.5000					
Danbury			.2500						* Morrisville			.4670					
* King			.3599						* Raleigh			.3950					
* Tobaccoville			.0500						Rolesville			.4850					
Walnut Cove			.4000						* Wake Forest			.5400					
Surry	2004	.6300							Wendell			.5400					
Dobson			.3800						* Zebulon			.4900					
* Elkin			.4750						Warren	2001	.8400						
Mount Airy			.6000		6%				Macon			.3000					
Pilot Mountain			.5200						Norlina			.6400					
Swain	2005	.3300		3%					Warrenton			.6500					
Bryson City			.3100						Washington	2005	.7900		6%				
Transylvania	2002	.5400		4%					Creswell			.3900					
Brevard			.4950						Plymouth			.5500					
Rosman			.4600						Roper			.8200					
Tyrrell	2005	.7000		6%					Watauga	2002	.3950						
Columbia			.3700						* Beech Mountain			.6250		6%			
Union	2004	.5600							* Blowing Rock			.2950		6%			
Fairview			.0200						Boone			.4000		3%			
Hemby Bridge			.0300						* Seven Devils			.5800					
Indian Trail			.0800						Wayne	2003	.7350						
Lake Park			.2200						Eureka			.5400					
Marshville			.3800						Fremont			.6500					
Marvin			.0517						Goldsboro			.6500		5%			
Mineral Springs			.0270						* Mount Olive			.5900					
* Mint Hill			.2750						Pikeville			.5000					
Monroe			.4900		5%				Seven Springs			.5000					
* Stallings			.2500						Walnut Creek			.3600					
Unionville			.0200						Wilkes	2003	.6100						
Waxhaw			.3400						* Elkin			.4750					
* Weddington			.0300						North Wilkesboro			.4600					
Wesley Chapel			.0200						Ronda			.4000					
Wingate			.3800						Wilkesboro			.3400		3%			

TABLE 74. -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 [%]		County [%]
Wilson	2000	.7600		3%					Yadkin	2005	.6800							
Black Creek			.5500						Boonville			.4600						
Elm City			.6300						East Bend			.4800						
* Kenly			.6100						Jonesville			.5100		1%				
Lucama			.4500						Yadkinville			.3300						
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 75. COLLECTIONS OF OCCUPANCY, PREPARED FOODS, LAND TRANSFER TAXES, AND LICENSE TAXES BY COUNTY

County	Rate	Fiscal year 2001-2002				Rate	Fiscal year 2002-2003				Rate	Fiscal year 2003-2004			
		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	461,937			181,245	3	492,534			182,381	3	472,013			262,951
Alexander					98,130					106,898					107,742
Alleghany	3	28,309			3,255	3	26,524			3,100	3	25,623			3,775
Anson	3	6,702			38,710	3	29,130			32,013	3	25,255			31,504
Ashe	3	109,088			6,886	3	101,560			10,206	3	110,778			10,745
Avery					7,050					7,000					8,450
Beaufort					85,783					88,778					-
Bertie					16,125					20,488					19,040
Bladen					45,076					48,733					50,776
Brunswick	1	765,183			82,270	1	793,002			331,575	1	832,935			240,306
Buncombe	4	4,495,010			669,942	4	4,695,506			1,047,365	4	4,901,326			1,194,376
Burke	3	137,565			253,684	3	126,748			263,346	3	139,864			285,371
Cabarrus	5	816,237			476,587	5	881,354			382,300	5	927,573			420,452
Caldwell	3	79,930			482,287	3	74,053			263,074	3	74,231			348,653
Camden				333,569	30,005				519,343	37,664				513,755	44,052
Carteret	5	2,831,114			252,564	5	3,328,433			302,056	5	3,549,637			266,965
Caswell					25,858					14,352					25,188
Catawba					606,740					627,280					633,979
Chatham	3	93,735			137,511	3	90,255			110,812	3	78,792			115,825
Cherokee	3	113,869			20,472	3	118,501			29,931	3	126,509			17,745
Chowan	3	63,757		223,839	11,658	3	62,581		303,025	20,256	3	74,512		456,776	21,931
Clay					20,711	3	10,193			22,483	3	15,269			22,965
Cleveland	3	287,486			298,747	3	269,747			296,611	3	252,384			302,237
Columbus	3	69,571			63,975	3	70,677			58,104	3	74,692			79,641
Craven	6	829,389			159,207	6	892,526			186,639	6	938,309			207,759
Cumberland	4	1,427,708	3,180,048		964,694	4	1,876,855	3,342,607		1,181,946	4	2,320,556	3,562,760		1,490,149
Currituck	4	3,770,810		3,452,069	170,039	4	4,174,547		4,761,464	201,935	4	4,357,730		6,741,575	219,779
Dare	4	9,225,099	1,497,872	7,923,074	41,894	5	10,944,133	1,570,361	9,613,755	56,177	5	12,657,342	1,577,787	12,599,862	52,118
Davidson					783,229					718,453					-
Davie	3	35,059			150,984	3	33,753			138,659	3	37,763			141,360
Duplin	3	79,392			44,754	3	81,186			41,970	3	88,974			49,412
Durham	6	5,793,643			556,240	6	6,326,244			604,205	6	6,321,747			1,000,576
Edgecombe					69,391					95,988					92,914
Forsyth	6	3,121,985			1,255,503	6	3,265,499			1,227,168	6	3,248,632			1,245,186
Franklin					87,036					70,389					119,752
Gaston	3	468,010			243,219	3	355,667			248,985	3	354,406			419,537
Gates					4,082					3,274					4,785
Graham	3	78,213			10,138	3	87,774			10,147	3	95,391			11,259
Granville	3	84,776			38,273	3	101,642			35,072	3	85,508			42,181
Greene					25,861					23,838					19,329

TABLE 75. -Continued

County	Rate	Fiscal year 2001-2002				Rate	Fiscal year 2002-2003				Rate	Fiscal year 2003-2004			
		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	3,847,055			195,663	3	4,052,634			196,820	3	4,023,965			196,620
Halifax	3	262,558			133,657	3	258,338			146,621	3	279,343			142,175
Harnett	6	171,306			1,408,605	6	276,293			1,452,075	6	304,953			794,049
Haywood	3	681,544			306,384	3	697,460			306,601	3	670,287			312,665
Henderson	3	538,533			296,408	3	557,423			315,347	3	585,979			359,185
Hertford	3	52,606			70,982	3	47,908			61,906	3	60,087			62,974
Hoke					38,298					1,125,406					45,848
Hyde	3	312,324			3,474	3	331,408			3,259	3	312,748			3,423
Iredell					444,832					466,414					476,628
Jackson	3	383,909			33,478	3	387,518			38,439	3	430,053			40,779
Johnston	3	436,894			241,930	3	446,647			134,516	3	466,264			201,688
Jones					6,502					6,881					7,023
Lee	3	172,042			158,131	3	155,776			166,611	3	173,274			131,314
Lenoir	3	133,360			109,361	3	144,961			117,747	3	152,787			125,730
Lincoln	3	61,455			178,396	3	61,455			191,179	3	59,797			194,696
Macon	3	402,606			107,120	3	380,767			104,363	3	434,334			90,541
Madison	3	43,042			18,829	3	39,350			21,120	3	45,588			21,245
Martin	3	88,222			59,439	3	90,575			40,334	3	118,740			47,036
McDowell	3	100,335			170,640	3	142,775			197,908	3	135,773			247,297
Mecklenburg	6	15,248,147	12,707,147		793,563	6	15,774,948	13,119,498		763,258	6	16,707,195	14,248,365		530,127
Mitchell	3	49,203			34,759	3	42,090			42,582	3	41,693			55,139
Montgomery					17,001					25,503					26,592
Moore	3	1,072,559			130,072	3	1,056,486			129,683	3	1,042,112			225,053
Nash	5	920,796			190,918	5	1,063,100			149,287	5	1,088,829			156,336
New Hanover	3	2,647,676			1,315,301	3	3,369,725			1,244,162	3	3,021,143			1,102,078
Northampton					51,147					56,782					67,241
Onslow	3	627,398			483,944	3	704,339			417,640	3	849,468			464,914
Orange	2	442,554			343,780	2	440,922			342,692	2	431,866			362,134
Pamlico					15,735					17,895					25,240
Pasquotank	3	165,168		752,588	161,999	3	172,468		999,820	156,596	3	235,424		1,460,384	167,516
Pender	3	3,642			155,028	3	11,989			180,606	3	12,641			199,016
Perquimans				350,612	24,958				427,887	32,413				642,272	99,805
Person	5	133,029			104,305	5	122,799			124,421	5	124,638			93,795
Pitt	6	1,030,656			326,560	6	1,046,685			265,537	6	1,124,760			282,908
Polk	3	58,015			17,273	3	60,498			18,434	3	57,519			23,828
Randolph	3	270,579			296,216	3	289,133			324,008	3	298,545			316,446
Richmond	3	159,357			176,181	6	216,173			194,709	6	209,039			184,436
Robeson					159,439					188,062					188,762
Rockingham	3	150,621			242,344	3	158,469			202,308	3	146,868			270,920
Rowan	3	271,457			477,754	3	291,285			473,646	3	256,282			490,213

TABLE 75. -Continued

County	R a t e %	Fiscal year 2001-2002				R a t e %	Fiscal year 2002-2003				R a t e %	Fiscal year 2003-2004			
		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	229,678			35,268	3	248,368			85,568	3	244,885			56,415
Sampson					70,525					72,644					75,279
Scotland	3	72,675			63,054	3	130,584			66,651	3	131,082			70,250
Stanly	6	91,583			140,598	6	162,096			148,988	6	179,149			157,873
Stokes					56,534					58,874					59,530
Surry					29,475					29,585					30,700
Swain		148,747			21,587	3	148,934			22,267	3	183,717			21,497
Transylvania	3	198,554			30,924	3	201,162			32,710	3	202,793			9,934
Tyrrell					3,266	6	2,152			3,533	6	4,993			2,327
Union					313,899					314,283					342,179
Vance	6	259,362			116,547	6	333,964			132,532	6	318,208			129,935
Wake	6	9,799,924	10,290,792		415,848	6	10,116,953	10,990,810		501,294	6	10,269,466	11,806,225		186,337
Warren					14,132					18,867					17,426
Washington	6	87,100		0	17,346	6	98,997		0	19,209	6	107,202		0	15,538
Watauga					153,646					160,176					152,519
Wayne					364,918					390,048					533,536
Wilkes					344,825					256,751					282,739
Wilson	3	303,691			102,443	3	308,537			133,548	3	309,055			103,845
Yadkin					115,128					13,600					113,762
Yancey	3	63,564			78,746	3	73,577			87,224	3	45,762			88,563
Total		77,467,103	27,675,859	13,035,751	20,508,931		84,028,359	29,023,276	16,625,294	22,143,774		88,086,056	31,195,137	22,414,624	20,914,361
Total collections					138,687,645					151,820,703					162,610,179

Detail may not add to totals due to rounding.

TABLE 76.-Continued

Municipality	Fiscal year 2001-2002			Fiscal year 2002-2003			Fiscal year 2003-2004					
	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												11,364
Colerain								3,544				5,124
Kelford												
Lewiston-Woodville												475
Powellsville												
Roxobel								1,366				1,418
Windsor								21,447				18,710
Bladen												
Bladenboro								17,421				13,945
Clarkton												1,595
Dublin												2,389
East Arcadia												
Elizabethtown								50,168				61,112
Tar Heel								25				180
White Lake								17,171				25,150
Brunswick												
Bald Head Island	6	438,931			6	486,256			6	480,615		17,823
Belville								1,613				2,992
Boiling Spring Lakes								20,394				22,214
Bolivia												
Calabash								3,822				4,519
Carolina Shores								896				1,957
Caswell Beach	5	129,961			5	151,099		7,771	5	138,151		11,133
Holden Beach	4	810,004			5	875,588		34,172	5	923,588		37,882
Leland								8,986				12,910
Navassa								1,752				
Northwest								1,043				829
Oak Island	5	530,050			5	590,847		131,076	5	649,917		139,866
Ocean Isle Beach	3	683,731			3	958,001		4,871	3	717,721		3,430
Sandy Creek												
Shallotte	3	44,285			3	54,054		15,065	3	66,858		19,261
Southport	3	36,520			3	28,556		36,783	3	28,878		43,894
St James								16,362				18,453
Sunset Beach	3	328,374			5	662,084		390	5	816,233		420
Varnamtown												
Buncombe												
Asheville								2,678,500				2,796,576
Biltmore Forest								16,795				17,987
Black Mountain								161,199				145,884
Montreat								1,710				1,000
Weaverville								31,854				32,722
Woodfin								27,642				21,551

TABLE 76.-Continued

Municipality	R a t e %	Fiscal year 2001-2002			R a t e %	Fiscal year 2002-2003			R a t e %	Fiscal year 2003-2004		
		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				11,477			13,672				14,461	
Glen Alpine				4,747			598				568	
Hickory**												
Hildebran				6,709			8,919				7,355	
Long View**												
Morganton				57,212			53,393				53,438	
Rhodhiss**												
Rutherford College				4,169			5,673				10,814	
Valdese				35,922							49,160	
Cabarrus												
Concord				620,249			1,500,960				1,487,300	
Harrisburg				23,281			29,281				34,119	
Kannapolis*				329,426			447,011				463,979	
Locust**												
Midland												
Mount Pleasant				9,054			9,600				16,514	
Stanfield**												
Caldwell												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls				16,964			86,449				2,785	
Hickory**												
Hudson				16,129			15,464				31,181	
Lenoir				247,874			323,221				180,262	
Rhodhiss*												
Sawmills				34,943			33,589				36,135	
Camden												
Elizabeth City**												
Carteret												
Atlantic Beach				45,136			45,699				47,226	
Beaufort				45,730			46,323				47,917	
Bogue				2,101								
Cape Carteret				14,172			14,441				15,309	
Cedar Point				6,662								
Emerald Isle				67,460			69,216				76,506	
Indian Beach				7,956			7,937					
Morehead City				154,393			150,736				160,702	
Newport				25,700			30,859				41,793	
Peletier												
Pine Knoll Shores				25,414			28,454				29,547	

TABLE 76.-Continued

Municipality	Fiscal year 2001-2002			Fiscal year 2002-2003			Fiscal year 2003-2004						
	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	4,151
Forest Hills													
Highlands**													
Sylva								26,967				28,212	27,553
Webster													
Johnston													
Benson								18,986				16,629	15,623
Clayton								158,765				169,920	151,467
Four Oaks								8,036				8,566	7,722
Kenly*								14,922				10,542	6,606
Micro								210					1,756
Pine Level								9,263				10,105	10,256
Princeton								5,061				4,667	3,984
Selma								41,938	1	65,318		44,645	41,010
Smithfield	1	6,590			1	25,611		90612	1	82,747	1	65,459	95,775
Wilson's Mills													
Zebulon**													
Jones													
Maysville								3,500				3,500	3,637
Pollocksville								1,950				2,084	2,118
Trenton													
Lee													
Broadway*													
Sanford								122,018				147,063	151,098
Lenoir													
Grifton**													
Kinston	3	133,171			3	145,193		234,095	3	229,237	3	149,674	222,079
La Grange								26,686				28,328	5,790
Pink Hill								4,066				3,480	4,393
Lincoln													
Lincolnton								46,456	2	25,788		49,484	49,972
Maiden**													
Macon													
Franklin								55,312				60,354	57,511
Highlands*								37448				38,391	46,458
Madison													
Hot Springs													
Mars Hill								1,846				2,250	1,655
Marshall								3,083				3,083	

TABLE 76.-Continued

Municipality	R a t e %	Fiscal year 2001-2002			R a t e %	Fiscal year 2002-2003			R a t e %	Fiscal year 2003-2004		
		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				1,478			1,818				1,533	
Hamilton												
Hassell												
Jamesville				2,617			3,064				3,089	
Oak City				30			30				4,186	
Parmele												
Robersonville				16,909			17,844				19,852	
Williamston				66,110			69,681				77,754	
McDowell												
Marion				19,177			20,307				21,335	
Old Fort				2,378			2,568				2,510	
Mecklenburg												
Charlotte				26,982,794			29,469,174				28,179,703	
Cornelius				193,060			159,456				188,650	
Davidson*				81,595			66,240				78,828	
Huntersville				162,551			143,463				175,218	
Matthews				338,607			377,063				436,973	
Mint Hill												
Pineville				258,068			257,063				264,734	
Stallings**												
Weddington**												
Mitchell												
Bakersville				2,972			2,669				2,964	
Spruce Pine				15,279			17,890				19,215	
Montgomery												
Biscoe				2,215			4,333				5,326	
Candor				3,942			3,785				3,785	
Mount Gilead				7,890			90				90	
Star				2,030			2,152				2,048	
Troy				24,352			24,365				15,757	
Moore												
Aberdeen				78,576			68,347				71,616	
Cameron				1,010							820	
Carthage				15,643							19,375	
Foxfire Village				6,822			7,087				7,701	
Pinebluff				21,489			17,716				18,070	
Pinehurst				119,778			118,301				128,267	
Robbins				3,396			3,504				3,554	
Southern Pines				146,668			154,670				161,888	
Taylortown				6,823								
Vass				2,172			1,932				7,219	
Whispering Pines				13,646			16,750				18,928	

TABLE 76.-Continued

Municipality	R a t e %	Fiscal year 2001-2002			R a t e %	Fiscal year 2002-2003			R a t e %	Fiscal year 2003-2004		
		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
		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]
Nash												
Bailey				4,175				3,885			3,669	
Castalia				1,275				2,440			2,566	
Dortches												
Middlesex				2,416				2,445			2,638	
Momeyer												
Nashville				103,088				71,810			71,270	
Red Oak												
Rocky Mount*				757,619				793,308			810,746	
Sharpsburg*				27,779				28,943			23,740	
Spring Hope				10,821				9,019			11,866	
Whitakers*				8,902				6,238				
New Hanover												
Carolina Beach				117,892	3	\$140,200		119,526	3	\$452,701	162,526	
Kure Beach				24,534				27,989			30,748	
Wilmington				2,446,670	3	505,576		2,432,259	3	1,428,748	2,669,402	
Wrightsville Beach				60,035	3	334,976		63,315	3	819,459	70,698	
Northampton												
Conway				3,273				3,736			3,710	
Garysburg				14,572				15,072			10,510	
Gaston				16,355				17,915			17,017	
Jackson				3,080				5,409			5,361	
Lasker												
Rich Square								361			5,757	
Seaboard				3,627				4,095			6,785	
Severn				43,018				116			27,545	
Woodland												
Onslow												
Holly Ridge				8,003				12,547			9,341	
Jacksonville				743,181				750,017			793,897	
North Topsail Beach	3	15688		52,434	3	224,720		31,539	3	319,602	66,718	
Richlands				5,785				9,338			9,654	
Surf City**												
Swansboro				10,257				11,138			11,061	
Orange												
Carrboro				448,831				392,393			425,440	
Chapel Hill*	3	589,992		1,065,279	3	563,286		1,034,715	3	572,921	1,115,130	
Durham**												
Hillsborough				166,531				174,601		181,786	108,729	
Mebane**				99,273				106,704				

TABLE 76.-Continued

Municipality	Fiscal year 2001-2002			Fiscal year 2002-2003			Fiscal year 2003-2004					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Pamlico												
Alliance												
Arapahoe												
Bayboro							6,114					7,220
Grantsboro												
Mesic												
Minnesott Beach							2,077					2,653
Oriental	3	15,482			3	11,402	9,610.36		3	13,915		10,269
Stonewall												
Vandemere							1,184					1,325
Pasquotank												
Elizabeth City*							351,356					350,877
Pender												
Atkinson							135					80
Burgaw												7,381
Saint Helena												
Surf City*	3	176,546			3	203,907	66,710		3	230,138		15,765
Topsail Beach	3	116,970			3	181,423	19,642		3	184,092		23,477
Wallace**												
Watha												
Perquimans												
Hertford							32,081					28,958
Winfall							5,693					5,935
Person												
Roxboro							178,111					185,966
Pitt												
Ayden							48,570					49,341
Bethel							16,560					17,629
Falkland												180
Farmville							40,091					52,161
Fountain							318					435
Greenville							1,426,391					1,524,009
Grifton*							14,614					13,246
Grimesland							1,589					2,774
Simpson												
Winterville							50,124					43,396
Polk												
Columbus	3	21,141			3	18,000	719		3	19,874		9,600
Saluda*							8,135					2,440
Tryon							15,656					18,792

TABLE 76.-Continued

Municipality	Fiscal year 2001-2002			Fiscal year 2002-2003			Fiscal year 2003-2004		
	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
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Wake									
Apex			300,095			288,665			329,920
Cary*			2,258,532			2,369,944			2,691,529
Durham**									
Fuquay-Varina			80,364			87,623			99,626
Garner			270,387			277,496			354,475
Holly Springs			132,015			126,558			175,402
Knightdale			79,176			81,254			83,827
Morrisville*			144,534			86,515			123,988
Raleigh*			8,326,751			9,241,306			9,754,263
Rolesville			1,552			14,841			16,786
Wake Forest*			183,251			183,637			213,161
Wendell			34,304			32,770			36,648
Zebulon*			39,494			40,097			40,651
Warren									
Macon									
Norlina			4,530			5,590			6,762
Warrenton			14,718			15,884			16,105
Washington									
Creswell			1,550			1,550			1,550
Plymouth			8572			9,296			9,201
Roper			7,609			8,556			273
Watauga									
Beech Mountain*	3	133,771	27,017	6	208,109	32,815	6	271,072	35,336
Blowing Rock*	3	320,697	37,336	3	315,130	36,906	3	386,658	36,788
Boone	3	433,149	115,920	3	448,966	117,343	3	469,386	128,184
Seven Devils*			4,153						
Wayne									
Eureka			1,187			1,187			988
Fremont			7,919			8,165			6,584
Goldsboro	3	263,691	480,790	5	398,946	484,381	5	466,488	491,064
Mount Olive*			32,972			33,056			33,572
Pikeville									
Seven Springs			210			140			245
Walnut Creek			4,987			6,632			6,632
Wilkes									
Elkin**									
North Wilkesboro			50,399			52,129			47,055
Ronda			169			170			
Wilkesboro	3	28,293	59,516	3	133,167	47,573	3	139,890	50,331

TABLE 76.-Continued

Municipality	R a t e %	Fiscal year 2001-2002			R a t e %	Fiscal year 2002-2003			R a t e %	Fiscal year 2003-2004		
		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												68
Elm City												2,799
Kenly**												
Lucama												8,993
Saratoga												
Sharpsburg**												
Sims												2,052
Stantonsburg												5,623
Wilson												756,988
Yadkin												
Boonville												8,470
East Bend												
Jonesville					1	17,025			1	48,600		20,452
Yadkinville												24,036
Yancey												
Burnsville												30,751
Total		11,448,553	166,531	89,049,315		14,716,930	174,601	93,884,633		18,371,399	181,786	97,080,840
Total collections				100,664,399				108,776,164				115,634,026

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.